

## MEMORANDUM

**DATE:** June 4, 2015

**TO:** City Council

**FROM:** Vince DiMaggio, City Manager

**SUBJECT: FISCAL YEAR 2015-2016 BUDGET MESSAGE TO CITY COUNCIL**

### Executive Summary

- Staff is maintaining a conservative posture on revenues. Despite indications of increased sales and property tax revenues, staff is proposing only a modest property tax increase projection of \$14,000 higher than the previous year and no increased projection in sales tax from last year.
- Tax and fee related revenues are nearly identical to the FY 2014-2015 budget.
- Use of the General Fund fund balance has decreased substantially. Last year, \$171,000 of General Fund fund balance was used to supplement General Fund expenditures. This year, it is proposed to use \$71,000 in fund balance supplement – a 59% decrease.
- Past budgets have used the General Fund to support the purchase of capital items, resulting in significant usage of the General Fund fund balance to support the budget. This is an inappropriate municipal budgeting method. Most capital items are funded through development impact fees and a portion of the water/sewer usage fees in a Capital Improvement Plan (CIP). The City's first CIP is scheduled to come before Council in the Fall. Staff has therefore, properly, removed all but \$10,000 in General Fund capital outlay which has resulted in a *notably stronger* General Fund budget.
- The Enterprise Fund continues to operate in a “lop-sided” manner with sewer requiring a significant infusion from the sewer fund balance (\$177,000) and the water fund operating at a nominal “profit” (\$21,000). Transfers of revenue within the Enterprise Fund between the water and sewer accounts that would result in a more equitable budget in the Enterprise Fund are prohibited under Proposition 218.
- Council will need to consider water/sewer rate increases necessary to fund future operations in the Enterprise Fund and operate in a balanced manner.
- While most water and sewer capital outlay items will be included in the CIP, staff included approximately \$40,000 in capital items in the Enterprise Fund budget for unanticipated expenditures relative to the water and sewer operations.

- Over \$1million is planned in street improvements throughout the City in this budget.

### Detailed Summary

The City operates primarily on General Fund revenues and Enterprise Fund revenues. There are also a number of separate specialty funds that are not co-mingled with either the General or Enterprise Funds. The General Fund is funded through sales, property, and other taxes. The Enterprise Fund is funded through user fees. Proposition 218 prohibits the transfer of monetary resources between the General and Enterprise funds. (Such transfers are very common in other states, as the Enterprise Fund often “supports” the General Fund).

The City operates a number of specialized funds. These include: Measure C, “LTF” Street Fund, Gas Tax, Mendota CFD Fund, COPS Fund, Driver Awareness, Refuse Operations, and Aviation. These funds obtain their revenue through certain specific sources, mostly, though not exclusively, through either voter-approved taxes, or user fees. As with the General and Enterprise Funds, co-mingling of funds and transfers are (for the most part) either restricted or prohibited.

At this juncture it is important to point out that this budget does not require any funds from the City’s designated Reserve. The City maintains a \$1.3 million Reserve Fund, its use restricted by Council resolution to only emergency situations. *No part of this budget proposes to use the City’s Reserve Fund.*

When reference is made to a “fund balance,” this refers to monies that are accumulated over years by being un-used in the allocated year and returned to the appropriate account at the end of the fiscal year. Each fund has its own separate fund balance. That is to say, the General Fund fund balance is separate and distinct from the Water Fund fund balance, which is separate from the Sewer Fund fund balance and so forth.

Significant efforts have occurred in FY 2014-2015 to diversify the local economy and cut costs where possible. The creation of the Economic Incentive Zone and the large scale commercial subdivision and subsequent planning for a McDonald’s and an Auto Zone are efforts to move beyond a solely agriculturally based local economy. This is especially important during this fourth year of the drought. These economic diversification efforts can be seen in the unemployment figures. In April 2015, the unemployment rate was estimated at 28.5%. While this is high by national standards, it is lower than the previous year at the same time when unemployment was estimated by the County to be 41.4%.

Despite the drought, we've seen indications that both our sales tax and property tax revenues will be higher in 2015-2016. Pre-sold homes in the Las Palmas subdivision and the aforementioned Derrick/7<sup>th</sup> Street commercial development will result in increased property tax revenue, increased sales tax revenue and increased revenue to the Community Facilities District.

Nevertheless, staff is maintaining a conservative posture relative to revenues. Staff is proposing to keep sales tax revenue projections flat at \$475,000 and incorporate a slight increase in property tax revenue from \$806,000 to \$820,000. The General Fund proposes to use \$71,372 from the General Fund fund balance as a budgeting supplement. This represents a 59% decrease from the previous year. With the exception of the 2013-2014 budget, where the County submitted the last VLF tax payments along with a backlog of property tax receipts that combined to account for only \$17,849 of the fund balance to be used, this is a lowest amount of budget supplement since at least 2009. This represents a significant improvement in the overall position of the General Fund.

A major contributing factor to the General Fund's improvement is the removal of large capital outlay expenditures. Typically, capital items (those items with a usable lifespan of over 5 years) are funded through a Capital Improvement Program (CIP). A CIP uses a combination of impact fees and bonded indebtedness to fund these large purchases, not the General Fund (although the General Fund is not restricted from contributing). As Mendota has never had a CIP, the City has relied almost exclusively on the General Fund for purchasing capital items and many needed capital items have gone unpurchased. Earlier in the year, staff directed and Council approved the preparation of the City's first CIP. This is scheduled to come before the Council in the Fall of 2015. The creation of a CIP has now allowed staff to remove Capital Outlay items from the General Fund budget (except for planned improvements to the Rojas Pierce Park playground surface) and direct those funds to other areas of General Fund expenditure. This too represents significant progress in a healthier General Fund budget.

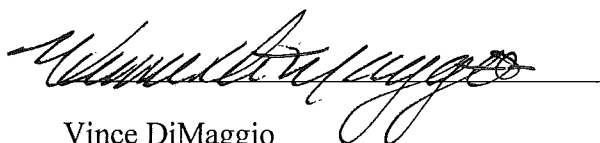
The Enterprise Fund comprises the Water Fund and Sewer Fund and receives its revenue from user fees. Because fees for these services have not been analyzed or increased in several years, the Fund operates at a loss and requires significant assistance from its own fund balance. While the Sewer Fund's fund balance is over \$1 million, it nevertheless requires the use of \$177,499 from that fund balance to meet expenditures. The primary reason for this overage is not operational, but due to the fact that the Sewer Fund carries more debt than the Water Fund (see Sewer Fund line items 6200 and 6210 compared to Water Fund line items 6200 and 6210). This would be alleviated with an adjustment in water and sewer rates – something the Council will consider later this calendar year.

While the aforementioned future CIP will contain many large scale and expensive items necessary for the operation and maintenance of the City's sewer and water system, staff nevertheless feels it's prudent to include some capital outlay funding in both funds for unanticipated expenses. The problems that have occurred with both water and sewer operational

components over the last year are due to deferred (or neglected) maintenance spanning years. To defer maintenance of a City's water and sewer system and its affiliated components puts public health at risk. Both your previous interim city manager and your current city manager recognized this condition upon our arrival. Just this year alone, we've experienced critical problems with the prison booster station, the Lozano lift station, computer failures, aerator failures, VFD failures, water treatment media destruction, and well pump failures. Staff has also recently discovered a series of clogged sewer lines throughout the City, which are being remedied after Council approved the purchase of equipment to address this. Staff believes that similar unanticipated failures are likely in the coming fiscal year (and in years to come) and has budgeted appropriately to address them.

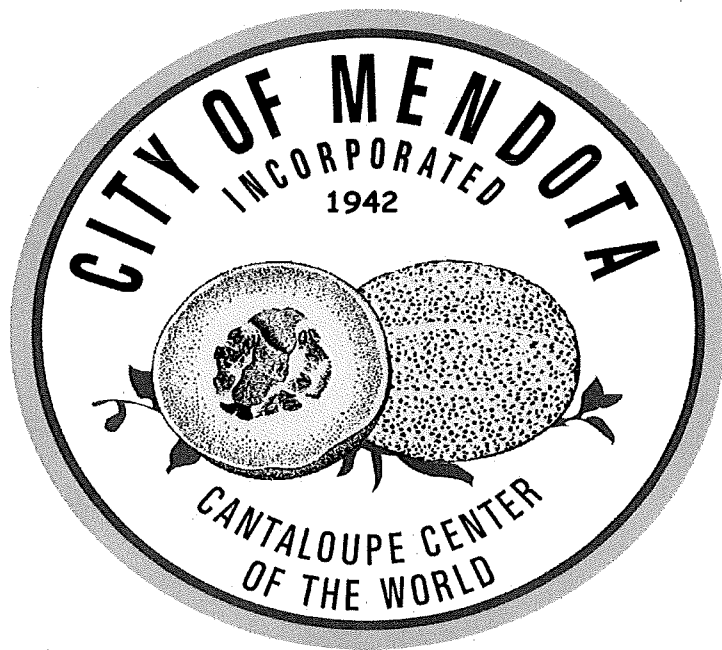
This represents the first year of a five year major street improvement plan. This budget sets forth over \$1 million in street improvements. The major project, approved by Council earlier in the year, is the reconstruction of 6<sup>th</sup> Street from Oller to Derrick. The total project costs approximately \$887,000 and is funded using a combination of Measure C, LTF, and Gas Tax funds. An additional \$144,000 is budgeted to slurry seal the Hacienda Gardens neighborhood and \$150,000 is budgeted for repairs to various street segments throughout the City using contracted street paving services. Unless Council directs otherwise, the specific locations of pavement repairs will be on-going throughout the year.

In conclusion, the budget before you is, in the experience of your city manager, a superior budget. This budget takes a conservative approach to revenues due to the ongoing drought and employment situation. However, there is reason for cautious optimism as we work to expand the local economy through incentives and new commercial development. In FY 2014-2015, your city manager had only 45 days to both understand the City's needs and craft a budget to address those needs. With the benefit of an entire fiscal year to analyze the various dimensions of City operations, this budget clearly and unequivocally moves the City in a better, more positive financial direction while focusing on maintaining and enhancing city services within our capabilities.



Vince DiMaggio  
City Manager

City of Mendota  
Fiscal Year  
2015 – 2016  
Proposed Budget



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# Directory

City of Mendota  
643 Quince Street  
Mendota, CA 93640  
(559) 655-3291 Phone  
(559) 655-4064 Fax  
[www.cityofmendota.com](http://www.cityofmendota.com)

City Council meetings are scheduled every 2<sup>nd</sup> and 4<sup>th</sup> Tuesday of the month at City Council Chambers 643 Quince Street, Mendota, California 93640.

## City Council

Mayor	Robert Silva	Term Expires	2017
Mayor Pro-Tem	Sergio Valdez	Term Expires	2016
Council Member	Joseph Amador	Term Expires	2017
Council Member	Joseph Riofrio	Term Expires	2016
Council Member	Rolando J. Castro	Term Expires	2017

## Departments

City Manager	Vince DiMaggio	(559) 451-1390	<a href="mailto:vincedimaggio@cityofmendota.com">vincedimaggio@cityofmendota.com</a>
Finance Officer	Rudy Marquez	(559) 860-8637	<a href="mailto:rudym@cityofmendota.com">rudym@cityofmendota.com</a>
City Clerk/Planning & Economic Development Manager	Matt Flood	(559) 577-7692	<a href="mailto:matt@cityofmendota.com">matt@cityofmendota.com</a>
Director of Support Operations	Charles Johnson	(559) 630-2849	<a href="mailto:charles@cityofmendota.com">charles@cityofmendota.com</a>
Police Chief	Gregg L. Andreotti	(559) 210-4314	<a href="mailto:gandreotti@cityofmendota.com">gandreotti@cityofmendota.com</a>
Public Works Director/ Building Inspector	Cristian Gonzalez	(559) 860-8882	<a href="mailto:cristian@cityofmendota.com">cristian@cityofmendota.com</a>
Public Utilities Director	Matt Lewis	(559) 930-9160	<a href="mailto:mattlewis@cityofmendota.com">mattlewis@cityofmendota.com</a>

## Contract Services

City Attorney	Meggin Boranian	(559) 229-2200	<a href="mailto:mboranian@fikeboranianlaw.com">mboranian@fikeboranianlaw.com</a>
City Engineer	David McGlasson	(559) 449-2700	<a href="mailto:dmcglasson@ppeng.com">dmcglasson@ppeng.com</a>
City Planner	Jeff O'Neal	(559) 449-2700	<a href="mailto:joneal@ppeng.com">joneal@ppeng.com</a>

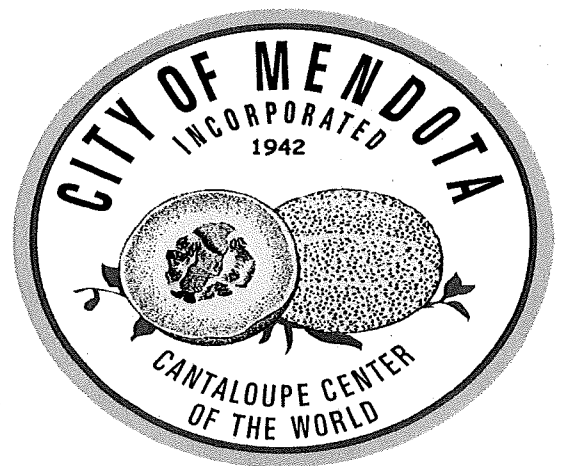
# General Fund Budget – Summary

## 1) General Fund Revenue Summary

- A. Taxes & Fines
- B. Revenues from use of money or property
- C. Inter-Governmental Agencies
- D. Services
- E. Other Revenues

## 2) General Fund Expenditure Summary

- A. Salaries & Overtime
- B. Fringe Benefits
- C. Contract Services
- D. Communication
- E. Supplies
- F. Fuel & Utilities
- G. Repair & Maintenance
- H. Property & General Liability Insurance
- I. Meetings-Travel-Training
- J. Other Expenditures
- K. Capital Outlay





# GENERAL FUND REVENUES

		Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>TAXES &amp; FINES:</b>						
01-3000-3010	Current Year Secured	604,518	806,177	506,136	806,177	820,000
01-3000-3030	Prior Year Secured	412	1,137	904	1,516	1,000
01-3000-3040	Current Year Unsecured	24,133	18,403	17,716	24,537	17,500
01-3000-3070	Home Owner Apportionment	3,690	2,387	1,709	3,183	3,418
01-3000-3150	Transfer Tax	4,675	3,837	2,958	3,837	3,768
01-3100-3110	Sales Tax & Use Tax	483,952	475,000	294,184	475,000	475,000
01-3100-3120	Franchise Fees	90,210	110,000	111,393	110,000	110,000
01-3100-3130	Business License Tax	67,701	66,000	68,533	66,000	67,500
01-3100-3140	Transient Tax	2,916	2,000	2,346	2,000	2,000
01-3100-3650	Housing In-Lieu	21	-	56,086	-	16,700
01-3200-3210	Animal License Tax	3,083	2,000	4,672	2,000	2,500
01-3300-3310	Vehicle Fines	34,088	40,000	16,945	40,000	25,000
01-3300-3320	Code Enforcement Fees	2,102	4,000	3,359	4,000	3,500
01-3300-3321	Traffic Fines	213	-	-	-	-
01-3300-3330	Traffic School Fines	1,938	-	-	-	-
01-3300-3340	Police Services	10,520	15,269	8,250	15,269	10,500
01-3300-3351	Police Administration Fees	14,313	15,335	13,074	15,335	16,500
01-3300-3359	Vehicle Impound Fees	41,601	44,000	24,800	44,000	30,000
01-3300-3362	DUI	20,623	12,000	36,155	12,000	35,000
01-3300-3364	Vehicle Abatement	15,913	14,880	5,332	14,880	-
01-3800-3350	Parking Citation	9,025	7,500	6,740	7,500	8,000
<b>TOTAL TAXES &amp; FINES</b>		<b>1,435,645</b>	<b>1,639,925</b>	<b>1,181,291</b>	<b>1,647,234</b>	<b>1,647,886</b>

- Sales Tax & Use Tax Formula Estimate based off of April 2015:  
 $\$294,184 / 4 = 42,026 * 12 = \$504,315.00$

<b>REVENUES FROM USE OF MONEY OR PROPERTY:</b>						
01-3400-3410	Investment Interest	732	1,999	1,384	1,999	1,500
01-3400-3420	Rental Income	71,817	70,000	54,995	70,000	70,000
<b>TOTAL REVENUE MONEY &amp; PROPERTY</b>		<b>72,549</b>	<b>71,999</b>	<b>56,379</b>	<b>71,999</b>	<b>71,500</b>

- Rental Income: Employment Development Department: \$492.25 (Monthly); Department of Motor Vehicles: \$300.00 (Monthly); Madera County Action Partnership: \$300.00 (Monthly); American Ambulance: \$575.00 (Monthly); Mendota Youth Recreation, Inc. \$1.00 (Annual); CalRenew-1: \$10,000.00 (Annual)

## GENERAL FUND REVENUES – CONTINUED

<b>INTER-GOVERNMENTAL AGENCIES:</b>						
01-3100-3115	Local Public Safety AB2788	34,937	34,701	25,724	34,701	34,000
01-3500-3520	Motor Vehicle In-Lieu	244,457	-	-	-	-
01-3500-3585	Housing Authority	4,000	6,000	-	6,000	6,000
<b>TOTAL INTER-GOV. AGENCIES</b>		<b>283,394</b>	<b>40,701</b>	<b>25,724</b>	<b>40,701</b>	<b>40,000</b>

<b>SERVICES:</b>						
01-3800-3810	Planning Fees	103,428	75,000	33,906	75,000	25,000
01-3200-3228	Planning /Engineering (Pass-Thru)	-	-	24,843	-	30,000
01-3800-3860	Street Sweeping	15,766	14,553	7,277	14,553	14,553
01-3200-3220	Building Fees	28,191	42,000	19,319	42,000	55,000
01-3200-3812	Building (Pass-Thru)	-	-	726	-	1,500
<b>TOTAL SERVICES</b>		<b>147,385</b>	<b>131,553</b>	<b>86,071</b>	<b>131,553</b>	<b>126,053</b>

<b>OTHER REVENUES:</b>						
01-4000-4010	Sale of Property	4,066	250	6,346	2,500	2,500
01-4000-4020	RMA Refund	-	-	-	-	-
01-4000-4650	Capital Contributions	47,422	60,000	54,075	45,000	135,000
<b>TOTAL OTHER REVENUE</b>		<b>51,487</b>	<b>60,250</b>	<b>60,421</b>	<b>47,500</b>	<b>137,500</b>
01-3900-3903	<b>FUND BALANCE</b>	123,964	17,849	-	171,327	71,372
<b>TOTAL GENERAL FUND REVENUES</b>		<b>2,114,424</b>	<b>1,962,277</b>	<b>1,409,886</b>	<b>2,143,186</b>	<b>2,094,311</b>

FUND BALANCE:	<b>FY 09/10</b>	\$ 95,168.00
FUND BALANCE:	<b>FY 10/11</b>	\$ 180,637.00
FUND BALANCE:	<b>FY 11/12</b>	\$ 190,203.00
FUND BALANCE:	<b>FY 12/13</b>	\$ 163,841.00
FUND BALANCE:	<b>FY 13/14</b>	\$ 17,849.00
FUND BALANCE:	<b>FY 14/15</b>	\$ 171,327.00

# GENERAL FUND EXPENDITURES

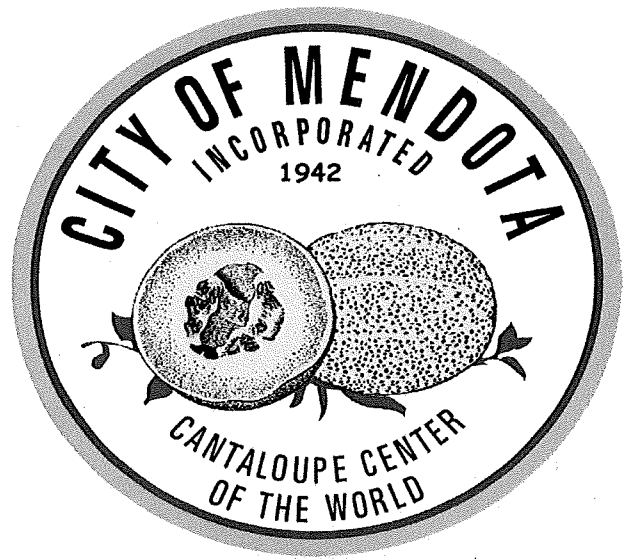
Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of 3/1/2015	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>SALARIES &amp; OVERTIME</b>						
01-xxx-5010	Salaries, Regular	750,146	705,418	685,359	790,269	733,293
01-xxx-5060	Overtime	37,125	31,800	69,859	61,100	61,500
	<b>Total Salaries &amp; Overtime</b>	<b>787,271</b>	<b>737,218</b>	<b>755,218</b>	<b>851,369</b>	<b>794,793</b>
<b>FRINGE BENEFITS</b>						
01-xxx-5900	Uniform	15,191	16,200	14,649	14,800	17,150
01-xxx-6050	Retirement	15,720	21,767	13,651	17,741	18,966
01-xxx-6060	Health & Life Insurance	178,294	174,300	76,623	155,949	143,027
01-xxx-6070	F.I.C.A./Medicare	57,440	51,787	58,851	62,851	60,801
01-xxx-6080	Workers Compensation	65,873	60,064	25,997	34,777	110,385
01-xxx-6090	Unemployment Insurance	9,235	10,000	2,834	10,000	27,000
01-xxx-6100	Disability Insurance	8,064	8,037	7,420	8,680	8,584
	<b>Total Fringe Benefits</b>	<b>349,818</b>	<b>342,155</b>	<b>200,024</b>	<b>304,798</b>	<b>385,913</b>
<b>CONTRACT SERVICES</b>						
01-xxx-5100	Election	696	2,000	1,214	2,500	-
01-xxx-5820	Legal Services	51,216	53,000	49,503	60,000	55,000
01-xxx-5821	Engineering Services	38,978	15,000	13,069	18,000	18,000
01-xxx-5825	General Plan Update	-	5,000	13,819	26,288	22,900
01-xxx-5840	Audit	15,149	16,000	8,025	16,000	10,000
01-xxx-5860	Contract Services - Dispatch	68,863	81,500	69,375	92,500	105,000
01-xxx-5850	Contract Services	347,050	268,600	201,440	290,417	293,089
01-xxx-5851	Contract Services (Pass-Thru)	-	-	-	65,000	35,000
01-xxx-5400	Lab Fees	1,951	1,200	2,632	3,500	3,000
01-xxx-5810	Abatement	3,402	15,000	-	10,000	-
	<b>Total Contract Services</b>	<b>523,904</b>	<b>457,300</b>	<b>359,077</b>	<b>584,205</b>	<b>541,989</b>
<b>COMMUNICATION</b>						
01-xxx-5200	Telephone / Radio's	37,165	27,002	23,151	25,853	25,925
01-xxx-5360	Postage	6,041	6,000	2,478	6,700	2,800
	<b>Total Communication</b>	<b>43,206</b>	<b>33,002</b>	<b>25,628</b>	<b>32,553</b>	<b>28,725</b>
<b>SUPPLIES</b>						
01-xxx-5350	Office Supplies	11,912	13,928	20,315	17,350	18,511
01-xxx-5800	Special Department Supplies	44,598	36,500	42,400	38,481	39,000
01-xxx-5750	Small Tools	470	-	-	-	-
	<b>Total Supplies</b>	<b>56,510</b>	<b>50,428</b>	<b>62,715</b>	<b>55,831</b>	<b>57,511</b>
<b>FUEL &amp; UTILITY</b>						
01-xxx-5500	Fuel	47,132	68,500	37,288	57,200	52,950
01-xxx-5150	Utilities	43,451	30,900	33,941	42,379	43,400
	<b>Total Fuel &amp; Utility</b>	<b>90,583</b>	<b>99,400</b>	<b>71,229</b>	<b>99,579</b>	<b>96,350</b>
<b>REPAIR &amp; MAINTENANCE</b>						
01-xxx-5450	Vehicle Maintenance/Operations	39,113	34,000	40,815	41,600	34,050
01-xxx-5460	Facility Repair	25,857	45,500	16,775	34,967	30,800
01-xxx-5600	Office Equipment Maintenance	1,652	1,500	1,138	1,600	1,000
	<b>Total Repair &amp; Maintenance</b>	<b>66,621</b>	<b>81,000</b>	<b>58,728</b>	<b>78,167</b>	<b>65,850</b>

# GENERAL FUND EXPENDITURES - CONTINUED

01-xxx-6110	P & GL INSURANCE	12,939	4,275	4,209	4,106	4,300
01-xxx-6300	MEETINGS/TRAVEL/TRAINING	19,401	20,500	25,058	29,330	28,700
	<b>OTHER EXPENDITURES</b>					
01-xxx-5300	Advertising & Publication	7,769	4,000	4,754	5,019	4,500
01-xxx-5950	Rent/Lease of Equip./ PD Bld.	44,364	81,899	40,159	42,500	64,080
01-xxx-6211	Lease Pymt. St. Sweeper	-	-	-	-	-
01-xxx-6250	Memberships & Dues	13,923	13,350	5,470	10,150	7,600
01-xxx-6260	OSHA Compliance Issues	-	-	-	2,500	1,500
01-xxx-6510	Community Promotion	1,611	2,250	2,425	1,500	2,000
01-xxx-6900	Contingency	-	-	-	-	-
01-xxx-7500	Transfer-Out	500	500	-	500	500
	<b>Total Other Expenditures</b>	<b>67,668</b>	<b>101,999</b>	<b>52,808</b>	<b>62,169</b>	<b>80,180</b>
01-xxx-6500	CAPITAL OUTLAY	50,911	35,000	15,698	41,079	10,000
	<b>TOTAL General Fund EXPENDITURES</b>	<b>\$ 2,068,832</b>	<b>\$ 1,962,277</b>	<b>\$ 1,630,392</b>	<b>\$ 2,143,186</b>	<b>2,094,311</b>

# General Fund Budgets

- 1) City Council
- 2) City Administration
- 3) Finance Department
- 4) Planning & Engineering
- 5) Police
- 6) Animal Control
- 7) Building Department
- 8) Buildings & Grounds
- 9) Support Operations
  - A Senior Center
  - B. Human Resources
  - C. Risk Management



# CITY COUNCIL

## Proposed Budget for Fiscal Year 2015/16 – General Fund

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
City Council						
01-5060-5010	Salaries, Regular	17,890	18,000	12,900	18,000	18,000
01-5060-5100	Elections	696	2,000	1,214	2,500	-
01-5060-5200	Telephone	3,936	3,081	3,076	2,900	3,000
01-5060-5350	Office Supplies	265	253	432	117	250
01-5060-5820	Legal Services	2,874	3,000	-	-	-
01-5060-6060	Health & Life Insurance	62,457	67,859	37,343	52,104	58,745
01-5060-6070	F.I.C.A. / Medicare	2,103	1,377	1,599	1,377	1,377
01-5060-6100	Disability Insurance	292	300	202	194	194
01-5060-6250	Memberships & Dues	-	-	-	-	-
01-5060-6300	Meetings/Travel/Training	7,700	10,500	12,082	9,791	10,000
01-5060-6510	Community Promotions	1,611	2,250	2,425	1,500	2,000
01-7500-7500	Transfer out (Fund 03)	500	-	-	500	500
	<b>Total Expenditures</b>	<b>100,324</b>	<b>108,620</b>	<b>71,273</b>	<b>88,983</b>	<b>94,066</b>

# CITY ADMINISTRATION

## Proposed Budget for Fiscal Year 2015/16 – General Fund

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>City Administration</b>						
01-5070-5010	Salaries, Regular	35,784	26,360	36,143	38,139	47,375
01-5070-5200	Telephone	5,477	5,851	4,371	4,985	5,000
01-5070-5300	Advertising & Publication	5,317	2,500	2,469	2,500	2,500
01-5070-5350	Office Supplies	5,130	5,500	4,049	4,483	4,000
01-5070-5360	Postage	3,693	3,500	1,721	3,000	1,800
01-5070-5450	Vehicle Maintenance/Operations	1,225	1,000	13	-	250
01-5070-5460	Facility Repair/Maintenance	-	-	-	-	-
01-5070-5500	Fuel	2,817	4,000	-	-	-
01-5070-5600	Office Equipment Maintenance	1,652	1,000	1,138	1,100	1,000
01-5070-5800	Special Department Supplies	2,044	3,000	632	1,500	850
01-5070-5820	Legal Services	26,055	20,000	27,433	35,000	30,000
01-5070-5840	Audit	-	-	-	-	-
01-5070-5850	Contract Services / Fire Protection	193,103	175,300	102,793	202,962	203,000
01-5070-5950	Lease Payment	3,206	4,300	2,454	2,500	4,580
01-5070-6050	Retirement	1,042	1,318	448	1,907	2,369
01-5070-6060	Health & Life Insurance	3,979	4,168	3,417	3,723	4,561
01-5070-6070	F.I.C.A. / Medicare	2,607	2,016	2,753	2,918	3,624
01-5070-6080	Workers Compensation	2,848	2,689	2,329	1,961	4,738
01-5070-6090	Unemployment Insurance	4,730	5,000	2,415	5,000	4,000
01-5070-6100	Disability Insurance	375	285	346	412	512
01-5070-6250	Memberships & Dues	12,290	12,000	4,953	6,000	5,000
01-5070-6300	Meetings/Travel/Training	3,588	1,000	5,423	4,209	6,000
01-5070-6900	Contingency	-	-	-	-	-
01-5070-6500	Capital Outlay	689	15,000	-	-	-
	<b>Total Expenditures</b>	<b>317,650</b>	<b>295,787</b>	<b>205,299</b>	<b>322,299</b>	<b>331,159</b>

# FINANCE DEPARTMENT

## Proposed Budget for Fiscal Year 2015/16 – General Fund

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Finance Department</b>						
01-5080-5010	Salaries, Regular	39,170	41,623	39,849	45,312	31,181
01-5080-5060	Overtime	-	-	-	-	-
01-5080-5200	Telephone	1,223	900	607	800	750
01-5080-5350	Office Supplies	611	750	300	850	800
01-5080-5360	Postage	-	-	-	-	-
01-5080-5600	Office Equipment Maint.	-	-	-	-	-
01-5080-5800	Special Dept. Supplies	-	-	-	-	-
01-5080-5840	Audit Fee	15,149	16,000	8,025	16,000	10,000
01-5080-5850	Contract Services	-	-	-	-	-
01-5080-5900	Uniform	30	500	-	-	300
01-5080-6050	Retirement	1,485	2,081	1,293	2,266	1,559
01-5080-6060	Health & Life Insurance	3,648	5,391	3,832	8,098	3,102
01-5080-6070	F.I.C.A. / Medicare	2,850	3,185	3,033	3,466	2,385
01-5080-6080	Workers Compensation	4,309	4,246	3,763	3,540	3,118
01-5080-6100	Disability Insurance	397	450	381	489	337
01-5080-6250	Memberships & Dues	526	600	170	600	300
01-5080-6300	Meetings/Travel/Training	91	750	265	1,000	750
	<b>Total Expenditures</b>	<b>69,489</b>	<b>76,476</b>	<b>61,519</b>	<b>82,421</b>	<b>54,582</b>



# PLANNING & ENGINEERING

## Proposed Budget for Fiscal Year 2015/16 – General Fund

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Planning &amp; Engineering</b>						
01-5110-5010	Salaries - Regular	32,858	25,538	27,133	33,202	28,899
01-5110-5200	Telephone	42	-	-	-	-
01-5110-5300	Advertising & Publications	2,291	900	872	1,500	1,000
01-5110-5350	Office Supplies	603	2,000	703	500	1,250
01-5110-5360	Postage	-	-	-	-	-
01-5100-5800	Special Dept. Supplies	173	-	-	1,500	500
01-5110-5821	Engineering	38,978	15,000	13,069	18,000	15,000
01-5110-5825	Housing Element Update	-	5,000	13,819	26,288	22,900
01-5110-5850	Contract Services	97,256	42,000	18,804	19,300	20,000
01-5110-5851	Contract Services (Pass-Thru)	-	-	28,584	60,000	30,000
01-5110-6050	Retirement	1,317	1,277	1,050	1,660	1,445
01-5110-6060	Health & Life	4,374	3,156	1,994	4,524	2,179
01-5110-6070	F.I.C.A. / Medicare	2,397	1,953	2,072	2,540	2,211
01-5110-6080	Workers Compensation	4,674	2,605	1,724	1,985	2,890
01-5110-6100	Disability Insurance	330	276	262	359	312
01-5110-6300	Travel/Meetings	359	1,000	456	1,000	1,250
01-5110-6500	Capital Outlay	-	-	-	7,500	-
	<b>Total Expenditures</b>	<b>185,652</b>	<b>100,705</b>	<b>110,543</b>	<b>179,858</b>	<b>129,836</b>

# POLICE

## Proposed Budget for Fiscal Year 2015/16 – General Fund

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Police</b>						
01-6150-5010	Salaries - Regular	389,417	381,489	337,564	398,622	366,582
01-6150-5020	Salaries - Part - Time	76,158	118,866	102,406	132,288	58,720
01-6150-5060	Overtime	34,639	30,000	68,226	60,000	60,000
01-6150-5150	Utilities	13,049	9,000	10,688	11,300	13,000
01-6150-5200	Telephone	26,306	17,000	14,969	17,000	17,000
01-6150-5300	Advertising & Publication	161	600	1,413	1,019	1,000
01-6150-5350	Office Supplies	5,168	5,000	12,511	8,000	10,000
01-6150-5360	Postage	2,349	2,500	757	3,000	1,000
01-6150-5400	Lab Fees	1,951	1,200	2,632	3,500	3,000
01-6150-5450	Vehicle Maintenance/Operations	28,646	26,000	34,511	30,000	25,000
01-6150-5460	Facility Repair / Maint.	5,948	5,500	3,097	4,500	4,000
01-6150-5500	Fuel	39,648	50,000	29,937	50,000	45,000
01-6150-5600	Office Equipment Maintenance	-	500	-	500	-
01-6150-5750	Small Tools & Equipment	470	-	-	-	-
01-6150-5800	Special Department Supplies	24,261	15,500	20,586	14,981	18,000
01-6150-5810	Abatement	3,402	15,000	-	10,000	-
01-6150-5820	Legal Services	22,287	30,000	22,070	25,000	25,000
01-6150-5850	Contract Services	41,141	40,000	65,374	49,000	50,000
01-6150-5860	Contract Services Dispatch	68,863	81,500	69,375	92,500	105,000
01-6150-5900	Uniform	14,827	14,000	14,323	14,000	14,850
01-6150-5950	Lease Payment	41,159	41,000	13,305	40,000	40,000
01-6150-6050	Retirement	8,661	14,107	6,491	6,977	8,026
01-6150-6060	Health & Life	85,305	84,836	45,542	69,768	56,564
01-6150-6070	F.I.C.A. / Medicare	39,265	36,000	39,036	42,910	37,125
01-6150-6080	Workers Compensation	43,954	41,972	10,431	20,283	81,483
01-6150-6090	Unemployment Insurance	4,506	5,000	419	5,000	23,000
01-6150-6100	Disability Insurance	5,393	5,702	4,925	6,057	5,240
01-6150-6110	P & GL Insurance	11,412	1,425	2,326	2,628	2,400
01-6150-6250	Memberships & Dues	1,104	750	347	600	600
01-6150-6300	Meetings/Travel	7,663	7,000	6,279	9,830	8,000
01-6150-6500	Capital Outlay	28,927	20,000	698	9,169	-
	<b>Total Expenditures</b>	<b>1,076,038</b>	<b>1,101,447</b>	<b>940,238</b>	<b>1,138,432</b>	<b>1,079,590</b>

# CODE ENFORCEMENT

## Proposed Budget for Fiscal Year 2015/16 – General Fund

Fund	Description	Proposed Budget FY 15/16
Code Enforcement		
01-6160-5010	Salaries	52,491
01-6160-5060	Overtime	-
01-6160-5450	Vehicle Maintenance/Operations	500
01-6160-5460	Facility Repair/Maintenance	-
01-6160-5500	Fuel	450
01-6160-5800	Special Department Supplies	400
01-6160-5850	Contract Services	2,500
01-6160-5900	Uniform	600
01-6160-6050	Retirement	610
01-6160-6060	Health & Life Insurance	1,592
01-6160-6070	F.I.C.A. / Medicare	4,015
01-6160-6080	Workers Compensation	5,249
01-6160-6100	Disability Insurance	567
01-6160-6250	Membership & Dues	-
01-6160-6300	Travel/Meeting	-
	<b>Total Expenditures</b>	<b>68,974</b>

# ANIMAL CONTROL

## Proposed Budget for Fiscal Year 2015/16 – General Fund

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Animal Control</b>						
01-6170-5010	Salaries	20,443	17,428	16,705	18,665	19,401
01-6170-5060	Overtime	1,086	-	412	300	500
01-6170-5450	Vehicle Maintenance/Operations	1,126	1,000	2,136	2,600	2,500
01-6170-5460	Facility Repair/Maintenance	1,174	10,000	2,837	3,100	1,000
01-6170-5500	Fuel	1,430	1,500	1,700	1,700	1,700
01-6170-5800	Special Department Supplies	1,818	1,500	1,126	1,500	1,250
01-6170-5850	Contract Services	10,254	6,000	7,692	6,500	7,000
01-6170-5900	Uniform	173	500	165	500	500
01-6170-6050	Retirement	453	-	99	179	-
01-6170-6060	Health & Life Insurance	2,553	-	754	897	-
01-6170-6070	F.I.C.A. / Medicare	1,618	1,334	1,303	1,428	1,523
01-6170-6080	Workers Compensation	2,007	1,778	191	1,184	1,990
01-6170-6100	Disability Insurance	230	188	165	202	215
01-6170-6250	Membership & Dues	3	-	-	200	200
01-6170-6300	Travel/Meeting	-	250	52	300	200
	<b>Total Expenditures</b>	<b>44,369</b>	<b>41,478</b>	<b>35,338</b>	<b>39,255</b>	<b>37,979</b>

# BUILDING DEPARTMENT

## Proposed Budget for Fiscal Year 2015/16 – General Fund

Fund	Description	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Building Department</b>				
01-7180-5010	Salaries	13,731	11,843	16,399
01-7180-5060	Overtime	-	-	-
01-7180-5200	Telephone	-	-	-
01-7180-5350	Office Supplies	607	1,000	500
01-7180-5360	Postage	-	700	-
01-7180-5450	Vehicle Maintenance/Operations	422	3,500	800
01-7180-5500	Fuel	2,999	3,000	3,000
01-7180-5600	Office Equipment Maintenance	-	-	-
01-7180-5610	Communications Equip. Maint.	-	-	-
01-7180-5800	Special Department Supplies	-	3,000	-
01-7180-5850	Contract Services	136	1,000	-
01-7180-5851	Contract Services (Pass-Thru)	-	5,000	5,000
01-7180-5900	Uniform	161	300	300
01-7180-6050	Retirement	687	1,592	820
01-7180-6060	Health & Life Insurance	889	2,166	925
01-7180-6070	F.I.C.A./Medicare	1,052	2,474	1,255
01-7180-6080	Workers Compensation	1,401	194	1,968
01-7180-6100	Disability Insurance	128	349	177
01-7180-6211	Lease Payment	-	-	-
01-7180-6250	Dues / Fees	-	250	1,500
01-7180-6300	Travel/Meetings	22	1,000	500
01-7180-6500	Capital Outlay	-	9,410	-
01-7180-6110	Property & General Liability	-	-	-
	<b>Total Expenditures</b>	<b>22,234</b>	<b>46,778</b>	<b>33,144</b>

# BUILDINGS & GROUNDS

## Proposed Budget for Fiscal Year 2015/16 – General Fund

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Buildings &amp; Grounds</b>						
01-7250-5010	Salaries	72,204	44,607	90,076	83,193	82,745
01-7250-5060	Overtime	1,399	800	1,221	800	1,000
01-7250-5150	Utilities	29,280	21,000	22,204	29,984	29,000
01-7250-5200	Telephone	-	-	-	-	-
01-7250-5450	Vehicle Maintenance/Operations	8,116	5,500	3,733	5,500	5,000
01-7250-5460	Facility Repair/Maintenance	18,735	30,000	10,244	26,167	25,000
01-7250-5500	Fuel	3,237	5,500	2,652	2,500	2,800
01-7250-5800	Special Department Supplies	16,302	16,000	20,056	16,000	18,000
01-7250-5850	Contract Services	4,874	5,000	6,419	11,323	5,289
01-7250-5900	Uniform	-	-	-	-	600
01-7250-5950	Lease Payment	-	36,599	24,400	-	19,500
01-7250-6050	Retirement	2,077	2,230	3,583	3,160	4,137
01-7250-6060	Health & Life Insurance	15,978	4,466	20,194	16,977	15,359
01-7250-6070	F.I.C.A./Medicare	5,774	3,473	7,326	4,896	6,406
01-7250-6080	Workers Compensation	7,526	4,632	6,157	4,932	8,374
01-7250-6100	Disability Insurance	804	490	926	692	905
01-7250-6110	Property & General Liability	1,527	1,425	1,883	1,478	1,900
01-7250-6500	Capital Outlay	21,294	-	15,000	15,000	10,000
	<b>Total Expenditures</b>	<b>209,126</b>	<b>181,722</b>	<b>236,074</b>	<b>222,602</b>	<b>236,015</b>

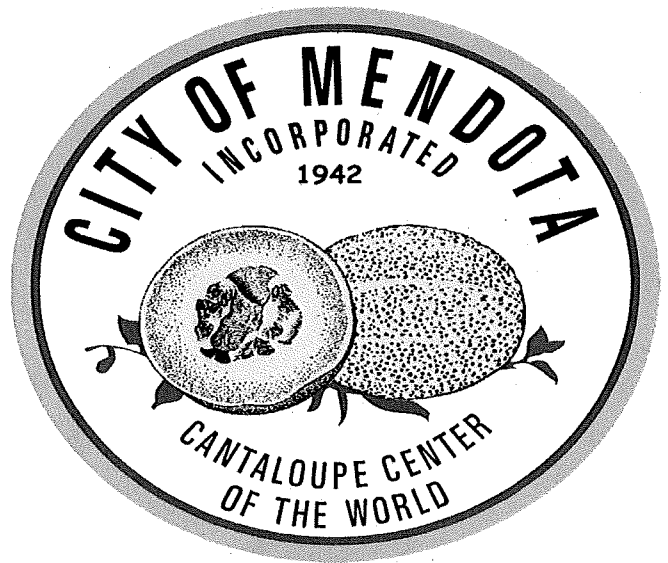
# SUPPORT OPERATIONS

## Proposed Budget for Fiscal Year 2015/16 – General Fund

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Support Operations</b>						
<b><u>Senior Center</u></b>						
01-8320-5010	Salaries	10,810	11,005	8,850	11,005	11,500
01-8320-5150	Utilities	1,122	900	1,048	1,094	1,400
01-8320-5200	Telephone	180	170	128	167	175
01-8320-5350	Office Supplies	136	300	383	400	511
01-8320-5460	Building Operations S/M	-	-	597	1,200	800
01-8320-5850	Contract Services	287	300	222	332	300
01-8320-6070	F.I.C.A./Medicare	827	842	677	842	880
01-8320-6080	Workers Compensation	554	-	-	698	575
01-8320-6100	Disability Insurance	116	119	86	120	125
01-8320-6300	Travel/Meetings	-	-	-	200	0
	<b>Expenditures</b>	<b>14,032</b>	<b>13,636</b>	<b>11,991</b>	<b>16,058</b>	<b>16,266</b>
<b><u>Human Resources</u></b>						
01-8321-5350	Office Supplies	-	-	1,330	2,000	1,200
01-8321-5850	Contract Services	-	-	-	-	5,000
01-8321-6300	Travel/Meetings	-	-	479	2,000	2,000
	<b>Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,809</b>	<b>4,000</b>	<b>8,200</b>
<b><u>Risk Management</u></b>						
01-8322-6260	OSHA Compliance Issues	-	-	-	2,500	1,500
	<b>Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>1,500</b>
	<b>Total Expenditures</b>	<b>14,032</b>	<b>13,636</b>	<b>13,800</b>	<b>22,558</b>	<b>25,966</b>

# Enterprise Fund Budgets

- 1) Refuse Operation Fund
- 2) Sewer Operation Fund
- 3) Water Operation Fund
- 4) Gas Tax – Street Fund
- 5) Measure “C” – Street Fund
- 6) “LTF” – Street Fund
- 7) Mendota Community Facilities District Fund
- 8) Aviation
- 9) “COPS”
- 10) Driver Awareness





# REFUSE OPERATION FUND

## Proposed Budget for Fiscal Year 2015/16

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Revenues</b>						
13-4400	Refuse Service	645,089	631,256	498,794	654,252	664,845
13-3592-3890	State Grant	6,667	5,000	-	5,000	-
13-3400-3410	Interest Income	4,333	600	-	500	500
13-3903-3903	Transfer- In					-
	<b>TOTAL REVENUES</b>	<b>656,088</b>	<b>636,856</b>	<b>498,794</b>	<b>659,752</b>	<b>665,345</b>
<b>Expenditures</b>						
13-7240-5010	Salaries, Regular	74,629	78,807	48,738	54,768	35,895
13-7240-5060	Overtime	528	800	43	500	500
13-7240-5374	State Grant	488	-	7,053	5,000	-
13-7240-5800	Special Department Supplies	2,745	2,000	735	1,000	700
13-7240-5840	Audit	556	667	700	700	700
13-7240-5850	Contract Services	578,889	515,959	441,219	576,000	588,292
13-7240-6050	Retirement	2,884	3,940	1,837	2,038	1,795
13-7240-6060	Health & Life Insurance	13,228	19,593	6,819	7,425	7,698
13-7240-6070	F.I.C.A./Medicare	5,543	6,090	3,717	3,157	2,784
13-7240-6080	Workers Compensation	8,458	8,120	4,522	3,877	3,931
13-7240-6100	Disability Insurance	772	860	473	446	392
	<b>Total Expenditures</b>	<b>688,720</b>	<b>636,836</b>	<b>515,856</b>	<b>654,911</b>	<b>642,687</b>
	<b>Excess of Revenues over Expenditures</b>	<b>(32,631)</b>	<b>20</b>	<b>(17,061)</b>	<b>4,841</b>	<b>22,658</b>

# SEWER OPERATION FUND

## Proposed Budget for Fiscal Year 2015/16

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Revenues</b>						
10-4000-4650	Misc Revenue	515,837	-	14	-	-
10-3900-3903	Interfund Transfer	-	-	-	-	-
10-3400-3410	Interest Income	1,206	500	250	250	1,000
10-4300-4200	Sewer Service	1,106,946	1,074,252	795,167	1,081,847	1,192,751
10-4300-4300	Connection Fee	8,812	3,567	4,599	4,000	4,500
	<b>TOTAL REVENUES</b>	<b>1,632,800</b>	<b>1,078,319</b>	<b>800,030</b>	<b>1,086,097</b>	<b>1,198,251</b>
<b>Expenditures</b>						
10-7210-5010	Salaries, Regular	209,277	289,593	214,149	312,533	323,164
10-7210-5060	Overtime	8,346	10,000	5,963	10,000	10,000
10-7210-5150	Utilities	144,490	140,725	147,570	147,847	196,760
10-7210-5200	Telephone	7,208	7,365	5,108	5,750	6,811
10-7210-5300	Advertising & Publication	1,365	1,000	1,748	1,500	1,500
10-7210-5350	Office Supplies	4,547	4,500	4,427	4,500	4,500
10-7210-5360	Postage	6,417	7,000	3,463	6,500	4,000
10-7210-5400	Lab Analysis	6,626	7,000	3,622	5,390	5,000
10-7210-5410	Chemicals	5,980	8,000	5,092	9,678	10,500
10-7210-5450	Vehicle Maintenance/Operations	11,773	10,500	10,116	11,500	13,488
10-7210-5460	Facility Repair / Maint.	24,804	10,000	20,055	25,667	20,000
10-7210-5500	Fuel	15,353	15,000	11,000	11,000	14,667
10-7210-5550	Plant Equipment	49	-	-	-	-
10-7210-5600	Office Equipment Maintenance	1,826	1,000	1,138	1,700	1,500
10-7210-5700	Depreciation	263,956	-	-	-	-
10-7210-5800	Special Department Supplies	14,756	16,500	9,645	11,500	11,500
10-7210-5820	Legal Services	18,812	20,000	13,964	18,000	18,000
10-7210-5821	Engineering Services	18,646	25,000	11,667	15,000	15,000
10-7210-5840	Audit	16,054	17,000	9,627	12,500	12,836
10-7210-5850	Contract Services	65,674	40,000	65,825	57,490	65,000
10-7210-5900	Uniform	2,051	2,500	2,004	1,800	1,700
10-7210-5950	Lease Payment	3,407	3,500	2,578	3,000	3,438
10-7210-6050	Retirement	7,812	14,480	6,037	14,492	14,666
10-7210-6060	Health & Life Insurance	55,744	74,152	37,125	76,333	51,562
10-7210-6070	F.I.C.A./Medicare	16,448	22,919	17,106	24,674	25,487
10-7210-6080	Workers Compensation	27,346	30,558	19,377	17,958	46,643
10-7210-6090	Unemployment Insurance	7,035	10,000	3,562	4,000	24,500
10-7210-6100	Disability Insurance	2,299	3,236	2,149	3,483	3,597
10-7210-6110	P & GL Insurance	5,201	1,500	1,882	2,000	1,900
10-7210-6200	Bond / Principle	-	157,000	71,080	133,000	139,000
10-7210-6210	Bond / Interest	247,444	266,394	76,854	241,560	235,743
10-7210-6250	Memberships & Dues	29,249	23,000	36,397	34,250	48,529
10-7210-6300	Meetings/Travel/Training	1,526	2,000	1,071	2,000	1,200
10-7210-6400	Taxes & Assessment	628	650	660	660	879
10-7210-6500	Capital Outlay	15,811	15,000	-	25,383	42,680
	<b>Total Expenditures</b>	<b>1,267,961</b>	<b>1,257,072</b>	<b>822,057</b>	<b>1,252,648</b>	<b>1,375,749</b>
	<b>FUND BALANCE:</b>		<b>178,753</b>		<b>166,551</b>	<b>177,499</b>
	<b>Excess of Revenues over Expenditures</b>	<b>364,839</b>	<b>-</b>	<b>(22,027)</b>	<b>-</b>	<b>0</b>

- Fund Balance: \$1,102,00.00

**LONG-TERM LIABILITIES - SEWER**

<b>Mendota Joint Powers Financing Authority Wastewater Certificates of Participation Series 2010-1</b>			
<b>Year Ended June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016	29,000	84,455	113,455
2017	30,000	83,505	113,505
2018	31,000	82,055	113,055
2019	32,000	80,795	112,795
2020-2024	184,000	383,186	567,186
2025-2029	222,000	342,823	564,823
2030-2034	271,000	293,493	564,493
2035-2039	329,000	233,578	562,578
2040-2044	401,000	160,815	561,815
2045-2049	487,000	72,189	559,189
2050	110,000	8,688	118,688
<b>Total</b>	<b>2,126,000</b>	<b>1,825,582</b>	<b>3,951,582</b>
<b>Mendota Joint Powers Financing Authority Wastewater Revenue Bonds Series 2005</b>			
<b>Year Ended June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016	110,000	151,288	261,288
2017	115,000	146,280	261,280
2018	120,000	140,933	260,933
2019	125,000	135,266	260,266
2019-2023	720,000	578,486	1,298,486
2024-2028	685,000	396,555	1,081,555
2029-2033	815,000	209,734	1,024,734
2034-2037	390,000	20,343	410,343
<b>Subtotal</b>	<b>3,080,000</b>	<b>1,778,885</b>	<b>4,858,885</b>
<b>Less: unamortized discount</b>	<b>(98,296)</b>	<b>-</b>	<b>(98,296)</b>
<b>Total</b>	<b>2,981,704</b>	<b>1,778,885</b>	<b>4,760,589</b>

- Mendota Joint Powers Financing Authority Wastewater Certificates of Participation Series 2010-1 debt service will terminate 2028.
- Mendota Joint Powers Financing Authority Wastewater Revenues Bonds, Series 2005 debt service will terminate 2037.

# WATER OPERATION FUND

## Proposed Budget for Fiscal Year 2015/16

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 13/14	Proposed Budget FY 15/16
02-3400-3410	Interest Income	390	500		100	500
02-4200-4201	Water Service	1,376,851	1,190,501	931,693	1,284,807	1,397,539
02-4200-4300	Connection Fee	8,723	17,500	9,279	8,500	12,372
02-4200-4330	Penalty/Shut-Off	62,244	56,159	63,734	56,600	65,000
	<b>TOTAL REVENUES</b>	<b>1,448,208</b>	<b>1,264,660</b>	<b>1,004,705</b>	<b>1,350,007</b>	<b>1,475,411</b>
02-7220-5010	Salaries, Regular	262,712	297,978	242,252	312,533	324,503
02-7220-5060	Overtime	10,263	10,000	8,331	10,000	10,000
02-7220-5150	Utilities	298,590	225,000	299,700	315,540	399,600
02-7220-5200	Telephone	11,566	10,500	8,317	9,724	11,089
02-7220-5300	Advertising & Publication	593	700	1,748	1,500	1,500
02-7220-5350	Office Supplies	4,792	5,000	4,430	4,500	4,500
02-7220-5360	Postage	6,417	7,000	3,463	6,900	7,000
02-7220-5400	Lab Analysis	11,046	11,000	14,308	11,250	20,000
02-7220-5410	Chemicals	17,822	20,500	23,077	29,650	33,000
02-7220-5450	Vehicle Maintenance/Operations	8,588	10,000	6,919	9,500	9,500
02-7220-5460	Facility Repair / Maint.	78,399	78,000	41,862	52,167	45,000
02-7220-5500	Fuel	15,538	20,000	10,250	10,250	13,500
02-7220-5550	Plant Equipment	720	2,000	-	1,000	-
02-7220-5600	Office Equipment Maintenance	1,846	1,000	1,373	1,800	1,500
02-7220-5700	Depreciation	272,780	-	-	-	-
02-7220-5800	Special Department Supplies	47,087	50,000	43,226	50,000	55,000
02-7220-5820	Legal Services	19,122	20,000	13,964	18,000	18,000
02-7220-5821	Engineering Services	21,096	14,000	19,847	20,000	25,000
02-7220-5840	Audit	16,054	16,500	9,628	16,500	12,837
02-7220-5850	Contract Services	42,261	50,000	67,388	66,715	75,000
02-7220-5900	Uniform	2,026	2,500	2,004	1,750	1,700
02-7220-5950	Lease Payment	125,866	128,000	68,035	132,000	90,713
02-7220-6050	Retirement	10,289	14,899	7,163	14,492	14,733
02-7220-6060	Health & Life Insurance	81,493	77,659	44,214	76,333	51,943
02-7220-6070	F.I.C.A./Medicare	20,683	23,561	19,290	24,674	25,589
02-7220-6080	Workers Compensation	34,515	31,414	21,802	17,623	40,140
02-7220-6090	Unemployment Insurance	7,035	15,000	3,259	15,000	24,500
02-7220-6100	Disability Insurance	2,892	3,326	2,436	3,483	3,613
02-7220-6110	P & GL Insurance	5,361	1,500	1,883	2,000	1,900
02-7220-6200	Bond / Principle	-	35,000	36,000	36,000	38,000
02-7220-6210	Bond / Interest	32,565	31,793	30,195	30,195	28,530
02-7220-6250	Memberships & Dues	12,736	17,500	16,670	13,378	15,000
02-7220-6300	Meetings/Travel/Training	2,414	2,000	4,994	15,617	10,000
02-7220-6400	Taxes & Assessment	196	-	206	206	275
02-7220-6500	Capital Outlay	15,811	20,000	19,602	41,000	40,638
	<b>Total Expenditures</b>	<b>1,501,176</b>	<b>1,253,330</b>	<b>1,097,834</b>	<b>1,371,280</b>	<b>1,453,803</b>
	<b>FUND BALANCE:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,273</b>	<b>-</b>
	<b>Excess of Revenues over Expenditures</b>	<b>(52,968)</b>	<b>11,330</b>	<b>(93,129)</b>	<b>-</b>	<b>21,608</b>

• Fund Balance: \$231,000.00

### LONG-TERM LIABILITIES - WATER

USDA Water Improvement Loan Year Ended June 30	Principal	Interest	Totals
2016	38,000	28,530	66,530
2017	40,000	26,775	66,775
2018	42,000	24,930	66,930
2019	44,000	22,995	66,995
2020-2024	250,000	82,800	332,800
2025-2028	239,000	21,758	260,758
<b>Total</b>	<b>653,000</b>	<b>207,788</b>	<b>860,788</b>

- USDA Water Improvement Loan debt service will terminate 2028.

# GAS TAX – STREET FUND

## Proposed Budget for Fiscal Year 2015/16

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Revenues</b>						
07-3500-3529	State Allocation - 2103	130,420	158,058	61,395	116,737	116,737
07-3500-3530	State Allocation - 2105	58,044	52,167	15,738	53,648	53,648
07-3500-3531	State Allocation - 2106	34,068	39,383	24,124	46,550	46,550
07-3500-3532	State Allocation - 2107	77,399	77,668	49,115	65,918	65,918
07-3500-3533	State Allocation - 2107.5	3,000	2,000	3,000	2,000	2,000
07-3400-3410	Interest Income	848	500	34	500	500
07-3900-3903	Interfund Transfer					
07-4000-4650	Misc. Revenue (Grants)	468,850	-	115,914	-	
	<b>Total Revenues</b>	<b>772,629</b>	<b>329,776</b>	<b>269,319</b>	<b>285,353</b>	<b>285,353</b>
<b>Expenditures</b>						
07-7190-5010	Salaries, Regular	16,025	42,451	27,537	60,038	65,071
07-7190-5060	Overtime	-	500	32	500	500
07-7190-5150	Utilities- Street Lights	54,116	50,000	48,936	50,000	55,000
07-7190-5450	Vehicle Maintenance / Operations	14	500	121	500	500
07-7190-5470	Street Repair / Maintenance	7,331	10,000	6,842	-	9,000
07-7190-5800	Special Department Supplies	710	5,000	1,092	2,500	1,500
07-7190-5821	Engineering Services	-	10,000	-	-	-
07-7190-5840	Audit Fees	667	1,000	1,000	1,000	1,000
07-7190-5850	Contract Services	-	-	-	-	-
07-7190-6050	Retirement	566	2,123	884	3,002	3,254
07-7190-6060	Health & Life Insurance	1,945	11,373	4,535	14,254	12,236
07-7190-6070	F.I.C.A./Medicare	1,151	3,286	2,094	4,631	5,016
07-7190-6080	Workers Compensation	1,779	2,137	2,639	2,137	6,557
07-7190-6100	Disability Insurance	159	464	261	654	708
07-7190-6500	Capital Outlay	638,695	281,996	3,213	140,000	400,975
	<b>Total Expenditures</b>	<b>723,157</b>	<b>420,830</b>	<b>99,186</b>	<b>279,216</b>	<b>561,317</b>
	<b>FUND BALANCE:</b>	<b>-</b>	<b>91,054</b>			<b>275,964</b>
	<b>Excess of Revenues over Expenditures</b>	<b>49,472</b>	<b>-</b>	<b>170,133</b>	<b>6,137</b>	<b>-</b>

- The \$275,964.00 in Fund Balance will be used for the Reconstruction Project of 6<sup>th</sup> Street and Perez Street. Measure C and "LTF" Street Fund will share the expenditures of the Reconstruction Project.
- Fund Balance: \$640,232.00

# MEASURE "C" STREET FUND

## Proposed Budget for Fiscal Year 2015/16

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Revenues</b>						
14-3100-3175	County Allocation	146,354	134,003	131,557	151,488	151,488
14-3100-3180	County Allocation (ADA)	4,897	4,738	4,434	5,302	5,302
14-3100-3190	County Allocation (Flexible)	161,651	153,779	151,458	175,960	175,960
14-3400-3410	Interest Income	1,188	500	248	-	-
14-4000-4650	Misc. Revenue (Grants)	621,368	-	403,685	-	-
	<b>Total Revenues</b>	<b>935,459</b>	<b>293,020</b>	<b>690,886</b>	<b>332,750</b>	<b>332,750</b>
<b>Expenditures</b>						
14-7190-5010	Salaries, Regular	57,165	57,215	50,177	64,018	115,199
14-7190-5060	Overtime	99	500	1,114	2,000	500
14-7190-5420	Street ADA Projects	-	12,000	-	-	-
14-7190-5450	Vehicle Maintenance/Operations	19,510	25,000	933	2,419	8,000
14-7190-5470	Street Repair / Maint.	3,492	50,000	8,411	49,519	50,000
14-7190-5800	Special Department Supplies	-	7,500	1,918	5,000	2,557
14-7190-5480	Sidewalk / Curb / Gutter-Maint.	63	22,000	-	10,000	-
14-7190-5821	Engineering Services	-	5,000	-	-	-
14-7190-5840	Audit	667	1,000	1,000	1,000	1,000
14-7190-5850	Contract Services	53,021	19,000	139,508	92,710	75,000
14-7190-6050	Retirement	2,193	2,861	1,934	3,201	5,760
14-7190-6060	Health & Life Insurance	23,825	12,111	11,572	14,525	25,056
14-7190-6070	F.I.C.A./Medicare	4,456	5,887	3,945	4,936	8,850
14-7190-6080	Workers Compensation	7,698	5,520	4,794	4,407	11,570
14-7190-6100	Disability Compensation	622	623	489	697	1,250
14-7190-6500	Capital Outlay	633,099	60,000	450,877	76,910	303,972
14-7190-7500	Transfer Out	-	-	-	-	-
	<b>Total Expenditures</b>	<b>805,910</b>	<b>286,217</b>	<b>676,672</b>	<b>331,342</b>	<b>608,714</b>
	<b>FUND BALANCE:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275,964</b>
	<b>Excess of Revenues over Expenditures</b>	<b>129,549</b>	<b>6,803</b>	<b>14,214</b>	<b>1,408</b>	<b>-</b>

- The \$275,964.00 in Fund Balance will be used for the Reconstruction Project of 6<sup>th</sup> Street and Perez Street. "LTF" Street Fund and Gas Tax will share the expenditures of the Reconstruction Project.
- Fund Balance: \$1,190,235.00

# “LTF” STREET FUND

## Proposed Budget for Fiscal Year 2015/16

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Revenues</b>						
12-3100-3160	Article III	6,328	6,660	6,963	7,020	7,429
12-3100-3170	Article VIII	316,017	270,897	173,865	316,989	332,168
12-3100-3410	Interest Income	495	-	101	-	-
12-4000-4650	Misc. Revenue (Grants)	3,218	-	-	-	-
	<b>Total Revenues</b>	<b>326,058</b>	<b>277,557</b>	<b>180,929</b>	<b>324,009</b>	<b>339,597</b>
<b>Expenditures</b>						
12-7190-5010	Salaries, Regular	52,545	58,995	55,029	64,815	84,165
12-7190-5060	Overtime	157	500	221	500	500
12-7190-5440	Street Painting	-	-	-	-	-
12-7190-5450	Veh. Maint/Operations	8,495	10,000	5,141	10,000	7,000
12-7190-5470	Street Repair	21,615	60,000	15,405	50,000	50,000
12-7190-5480	Sidewalk / Curb	-	20,000	-	5,000	10,000
12-7190-5500	Fuel	2,710	5,000	4,000	4,000	5,000
12-7190-5800	Special Department Supplies	5,227	15,000	13,723	70,000	15,000
12-7190-5821	Engineering Services	1,517	5,000	-	2,000	2,000
12-7190-5840	Audit Fees	444	1,333	1,500	1,500	1,500
12-7190-5850	Contract Services	695	1,200	431	1,500	75,000
12-7190-6050	Retirement	2,278	2,950	2,074	3,241	4,208
12-7190-6060	Health & life Insurance	25,218	12,273	10,649	14,579	14,234
12-7190-6070	F.I.C.A./Medicare	4,062	4,552	4,293	4,997	6,478
12-7190-6080	Workers Compensation	7,058	6,069	5,026	4,457	12,700
12-7190-6100	Disability Insurance	570	643	538	705	914
12-7190-6500	Capital Outlay	98,569	40,000	-	79,695	326,862
12-7195-5470	Streets (ART 3) Repairs	-	6,660	-	7,020	-
	<b>Total Expenditures</b>	<b>231,159</b>	<b>250,175</b>	<b>118,030</b>	<b>324,009</b>	<b>615,561</b>
	<b>FUND BALANCE:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275,964</b>
	<b>Excess of Revenues over Expenditures</b>	<b>94,899</b>	<b>27,382</b>	<b>62,899</b>	<b>-</b>	<b>-</b>

- The \$275,964.00 in Fund Balance will be used for the Reconstruction Project of 6<sup>th</sup> Street and Perez Street. Measure C and Gas Tax will share the expenditures of the Reconstruction Project.
- Fund Balance: \$589,547.00



# MENDOTA CFD FUND

## Proposed Budget for Fiscal Year 2015/16

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Revenues</b>						
61-3000-3015	Mendota CFD / 2006 - 01	146,441	148,908	1,343	148,908	148,908
61-3400-3410	Interest Income	490	50		-	50
	<b>Total Revenues</b>	<b>146,931</b>	<b>148,958</b>	<b>1,343</b>	<b>148,908</b>	<b>148,958</b>
<b>Expenditures</b>						
61-6150-5010	Salaries, Regular	75,539	89,444	74,719	107,677	119,935
61-6150-5060	Overtime	4,974	6,000	3,503	6,000	6,000
61-6150-5850	Contract Services	4,013	3,000	3,155	3,000	3,000
61-6150-6050	Retirement	1,268	4,472	-	2,054	-
61-6150-6060	Health & life Insurance	22,600	22,020	17,051	16,950	22,407
61-6150-6070	F.I.C.A./Medicare	6,229	7,302	6,289	8,926	9,634
61-6150-6080	Workers Compensation	7,963	9,735	4,210	3,000	13,588
61-6150-6100	Disability Insurance	886	1,031	791	1,260	1,360
	<b>Total Expenditures</b>	<b>123,473</b>	<b>143,004</b>	<b>109,718</b>	<b>148,867</b>	<b>175,924</b>
	<b>FUND BALANCE:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,966</b>
	<b>Excess of Revenues over Expenditures</b>	<b>23,458</b>	<b>5,954</b>	<b>(108,375)</b>	<b>41</b>	<b>-</b>

- Fund Balance \$52,557.00

# AVIATION

## Proposed Budget for Fiscal Year 2015/16

Fund	Description	Average Past 3 Years	Approved Budget FY 12/13	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Revenues</b>						
05-3500-3600	State Allocation	11,020	10,000	-	10,000	10,000
05-3400-3410	Interest Income	-	-	-	-	-
05-3903-3903	Transfer In - General Fund	-	-	-	-	-
	<b>Total Revenues</b>	<b>11,020</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
<b>Expenditures</b>						
05-7230-5010	Salaries, Regular	2,438	1,864	1,242	1,697	1,768
05-7230-5060	Overtime	144	-	-	196	200
05-7230-5150	Utilities	769	575	855	750	800
05-7230-5460	Facility Repair/Maintenance	120	394	299	634	501
05-7230-5800	Special Department Supplies	70	-	-	-	-
05-7230-5821	Engineering	-	-	-	-	-
05-7230-5850	Contract Services	597	-	-	-	-
05-7230-6050	Retirement	95	93	52	100	88
05-7230-6060	Health & Life Insurance	1,071	788	412	310	594
05-7230-6070	F.I.C.A./Medicare	194	189	98	146	151
05-7230-6080	Workers Compensation	337	-	103	116	98
05-7230-6100	Disability Compensation	28	27	12	20	21
05-7230-6150	Airport Insurance	5,681	5,795	5,490	5,490	5,490
05-7230-6400	Taxes & Assessments	275	275	289	289	289
05-7230-6500	Capital Outlay	445	-	-	-	-
	<b>Total Expenditures</b>	<b>12,263</b>	<b>10,000</b>	<b>8,852</b>	<b>9,748</b>	<b>10,000</b>
	<b>Excess of Revenues over Expenditures</b>	<b>(1,244)</b>	<b>-</b>	<b>(8,852)</b>	<b>252</b>	<b>-</b>

# “COPS”

## Proposed Budget for Fiscal Year 2015/16

Fund	Description	Average Past 3 Years	Approved Budget FY 13/14	FY 14/15 Actual as of Apr-15	Approved Budget FY 14/15	Proposed Budget FY 15/16
<b>Revenues</b>						
23-3500-3560	COPS	100,000	100,000	84,225	100,000	100,000
23-3400-3410	Interest Income	150	-		-	
	<b>Total Revenues</b>	<u>100,150</u>	<u>100,000</u>	<u>84,225</u>	<u>100,000</u>	<u>100,000</u>
<b>Expenditures</b>						
23-6150-5010	Salaries, Regular	51,100	82,531	69,491	57,478	72,161
23-6150-5060	Overtime	7,592	6,000	10,234	13,000	13,000
23-6150-5300	Advertisement & Publication	35	-	-	-	-
23-6150-6050	Retirement	457	4,127	-	-	2,447
23-6150-5850	Contract Service		-	-	-	-
23-6150-6060	Health & life Insurance	13,614	20,955	15,876	15,083	13,668
23-6150-6070	F.I.C.A./Medicare	4,609	6,773	6,244	5,392	6,515
23-6150-6080	Workers Compensation	7,151	6,923	3,960	3,546	8,516
23-6150-6100	Disability Insurance	603	956	789	761	920
	<b>Total Expenditures</b>	<u>85,162</u>	<u>128,265</u>	<u>106,593</u>	<u>95,260</u>	<u>117,227</u>
	<b>FUND BALANCE:</b>		<u>28,265</u>			<u>17,227</u>
	<b>Excess of Revenues over Expenditures</b>	<u>14,988</u>	<u>-</u>	<u>(22,368)</u>	<u>4,740</u>	<u>-</u>

- Fund Balance: \$55,882.00

# DRIVER AWARENESS

Fund	Description	Proposed Budget FY 15/16
<b>Revenues</b>		
03-4000-4070	Driver Awareness	3,100
03-3903-3903	Transfer In (General Fund)	500
	<b>Total Revenues</b>	<b>3,600</b>
<b>Expenditures</b>		
03-5090-4070	Special Department Supplies	3,600
	<b>Total Expenditures</b>	<b>3,600</b>
	<b>FUND BALANCE:</b>	<b>-</b>
	<b>Excess of Revenues over Expenditures</b>	<b>-</b>

# City of Mendota

## Organizational Chart

