

# CITY OF COTATI

## ADOPTED BUDGET

FISCAL YEAR 16-17





# **MEMBERS OF THE COUNCIL**

**John C. Moore, Mayor**

**Susan Harvey, Vice Mayor**

**Mark Landman**

**John Dell'Osso**

**Wendy Skillman**

## **STAFF**

**Damien O'Bid, City Manager**

**Norm Veloso, Director of Admin Services**

**Vicki Parker, Director of Community Development**

**Craig Scott, Director of Public Works**

**Michael Parish, Chief of Police**

**Lauren Berges, Deputy City Clerk**

**Robin Donoghue, City Attorney**

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# City of Cotati

## Operating Budget for Fiscal Year 2016-17

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# City of Cotati

Sonoma County, California



To: Cotati City Council  
From: Damien O'Bid, City Manager  
Subject: Annual Budget, Fiscal Year 2016-2017

With the strategic planning and budget workshops, the City Council and the public set the City priorities for Fiscal Year 2016-2017. After a year of rebuilding core services following the voter approval of Measure G in 2014, including restoring Recreation services for the community, the City Council was focused on continuing to build on our successes while focusing on the future. After deliberation and public input, the priorities set for Fiscal Year 2016-2017 can be broadly summarized as: *Economic Development, Infrastructure, and Community*. The City Council further defined what those priorities mean in terms of projects:

1. Economic Development
  - a. Economic Development Action Plan
  - b. Develop fee deferrals/financing mechanism for key developments
  - c. Land Use Code Amendments for General Plan / Climate Action Plan
  - d. Cotati presence in regional business and talent attraction
  - e. CEQA thresholds and process guidance for property owners (CTS)
2. Infrastructure
  - a. Complete Downtown Specific Plan (Gateway) Improvement Project
  - b. Old Redwood Highway South Preservation Project
  - c. Cator Field ADA (sidewalk connection project)
  - d. Sunflower Park rehabilitation (tennis courts, restrooms)
  - e. Falletti Ranch building safety improvements
  - f. Lighting Project (La Plaza, E. School Tunnel, McGinnis Path)
  - g. Capital Improvement Program and Pavement Management Plan updates
3. Community
  - a. New City Website
  - b. Continued expansion of Park and Recreation Programs
  - c. Record Information and Management System (RIMS) conversion
  - d. Wayfinding Program
  - e. City-Wide Traffic Safety Improvements
  - f. Continued focus on traffic enforcement
  - g. Focus on Police community outreach efforts

In addition, the City continues to work towards use agreements for the Cotati Train Depot with the start of SMART service and creation of a new gateway into our City, and the use of Falletti-Veronda Ranch as a demonstration agricultural operation following completion of the building safety improvements.

# City of Cotati

Sonoma County, California



In addition to these specific projects and initiatives, the adopted Fiscal Year 2016-2017 budget provides the fiscal platform to continue enhanced service levels, operational improvements, and transparency in city government. The adopted budget continues the increased level of funding to support basic maintenance in our streets, parks, and civic buildings. The City continues a concerted effort to present a greater presence on social media and to improve public communications and information. Finally, the budget also includes a variety of capital improvements, both large and small, to improve the infrastructure so that it better serves the community.

Looking towards the future, the City is focused on promoting the types of economic development needed to fulfill the community vision. The City continues to move forward on acquisition of key properties and policy proposals to facilitate the economic development envisioned by the community. To be sustainable beyond Measure G, the City will need to significantly expand and diversify the retail sales base, and diversify the City's current sources of revenue. This may include hosting new or expanding industries and expanding Cotati's participation in the rapidly growing \$1.82 billion tourism industry in Sonoma County. Successful economic development will provide the revenue to continue to provide the core services our community expects - such as maintaining our local police department, paving our streets, and maintaining our parks while expanding jobs, goods and services available to Cotati residents.

I would like to express my gratitude to City staff involved in the preparation of this document. Also, special thanks and acknowledgement to Norm Veloso, Administrative Services Director, for his extraordinary work on this budget.

Sincerely,

A handwritten signature in blue ink, appearing to read "Damien O'Bid", is written over a light blue horizontal line.

Damien O'Bid  
City Manager

## **A Vision for Cotati**

**QUALITY OF LIFE** - To preserve Cotati's rural heritage and small town atmosphere while ensuring that new development reinforces both the quality and economic vitality of the community. To maintain Cotati's urban growth boundaries.

**ECONOMIC DEVELOPMENT** - To provide a climate that promotes existing businesses and encourages new businesses to locate in our community.

**FINANCIAL STABILITY** - To become a self-reliant community with a sound economic base. To have a balanced city budget that prudently manages the city's financial resources and provides for appropriate reserves.

**COMMUNITY SAFETY** - To protect the health and well-being of the community by partnering with our citizens to provide a safe and secure environment.

**INFRASTRUCTURE** - To provide adequate streets, sidewalks, sewer and water systems, parks, bike paths, and public buildings and ensure that they are maintained at the highest possible level.

**CITY BEAUTIFICATION** - To enhance City Gateways and remove blighted conditions. To encourage development which reflects the city's commitment to quality design, preservation of trees, and generous use of landscaping.

**ENVIRONMENTAL CONCERNS** - To work with developers and citizens to incorporate environmentally "friendly" materials and "green" building techniques in all new construction as well as renovation projects. To continue to encourage the community to reduce, reuse and recycle.

**CITIZEN PARTICIPATION** - To encourage citizens to become actively involved in the decision making process and serve on city boards and commissions. To include the participation of volunteers in our community festivals and events.

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## Readers Guide to The Budget

**WHAT IS A MUNICIPAL BUDGET?** A municipal budget is a legally required management and planning tool to forecast expenditures and revenues the City will incur in the upcoming fiscal year. It is neither actual revenue or actual expenditures, but a tool to plan for the desired level of expenditures with the expected level of revenue. The budget is constantly monitored throughout the year to make adjustments so that at the end of the year the budget is in balance.

**WHO DEVELOPS THE CITY BUDGET?** Each year the Mayor, the City Council, and City staff work together to develop an Annual Budget with public input through a series of public workshops in the spring/early summer. While the Budget is being created, all parties must make decisions on how to utilize the finite amount of revenues that the City receives in order to produce the greatest benefits for the citizens.

**WHAT DOES THE CITY BUDGET DO?** The Budget serves as a guide and an outline for how the funds should be spent to provide, maintain and improve services to the City. The Mayor, City Council, City staff, and public all serve as participants in its creation and execution.

Because the City is limited by the amount of resources available, the Budget aids officials in determining which objectives have the highest priority and will produce the greatest positive impact in the community. Budgets are also created for linking near-term goals with available resources, while keeping in mind long-term goals and resources.

**HOW IS THE BUDGET CREATED?** The budget is created by first establishing the goals and priorities for the City as determined by the Council during annual strategic planning meetings with City staff and the public. Once these goals are determined, a draft is created to accomplish those goals and priorities. Actual expenses and revenues from past years are also analyzed and reviewed to aid in forecasting expenses and revenues. The draft Budget is then discussed in a series of public workshops to receive additional input by the City Council and the public. The Budget must be formally adopted by the City Council by July 1<sup>st</sup> each year. Once the City's budget is adopted by the Council, the budget becomes an essential oversight tool in the city's operations, as discussed above.

**WHAT IS A CAPITAL IMPROVEMENT PLAN?** The capital improvement plan is a plan created by the City to identify needed construction projects and equipment purchases. This plan provides a planning schedule and potential funding for city projects such as park improvements, street pavement maintenance, sewer and water system improvements, traffic signal and street lighting installations, or City facility construction or improvement.

**WHERE DO CITY FUNDS COME FROM?** City funds come from the following three funds:

#### **General Fund**

One of the most commonly heard terms in municipal budget discussions is the General Fund. The General Fund is the largest fund that the City of Cotati maintains. The two major revenue sources for the General fund are Property Tax and Sales Tax. These revenue sources are dependent on the economic environment and can fluctuate from year to year.

Cities and counties administered local sales tax ordinances with varying tax rates and exemptions until 1955 when the California Legislature passed the Bradley-Burns Uniform Local Sales and Use Tax Law. This law laid the groundwork for a sales tax system that authorizes the State Board of Equalization to collect all sales and use taxes and distribute the 1% local share to cities and counties.

The Community also approved Measure G, a temporary 1% transactions and use tax, for nine years that will expire in 2023. With Measure G, the total sales tax rate in the city of Cotati is 9.25%. The city receives 2% of the 9.25% in sales tax, with Bradley Burns and Measure G.

Property taxes are levied as of March 1 on property values assessed as of the same date. State statutes provide that the property tax rate be limited generally to one percent of market value, be levied by only the County, and be shared by applicable jurisdictions. The County of Sonoma collects the taxes and distributes them to taxing jurisdictions on the basis of assessed valuations subject to voter-approved debt. Property taxes are due on November 1 and March 1, and become delinquent on December 10 and April 10. The City receives property taxes pursuant to an arrangement with the County known as the "Teeter Plan". Under the plan, the County assumes responsibility for the collection of delinquent taxes and pays the full allocation to the City. The City recognizes property tax revenues in the fiscal year in which they are due to the City.

Other General Fund revenue sources are impacted by the economic environment, but not to the same degree as sales, property, and transaction and use taxes. These other sources include Business License Tax, Permits and Franchises; Rents; Revenue from Other Agencies; Charges for Services; Transfers from Other Funds; and Other Revenues.

**WHERE DO CITY FUNDS COME FROM? (Continued)**

**Enterprise Funds**

Enterprise funds are for specific services that are funded directly through user fees. As the second largest fund type in the City, the Enterprise Funds are fully self-supporting and are not subsidized by the General Fund. Cotati's Enterprise funds include Water and Sewer funds.

**Special Revenue Funds**

Account for revenues that are received for a specifically identified purpose. Examples include Grant Funds, Community Development Block Grants, and Gas Tax funds.

**DOES THE CITY KEEP RESERVES?** Yes, the City Council has a reserve policy for the General Fund that sets aside 25% of its annual operating expenses to ensure there are funds available for significant unanticipated events. These reserve funds can only be used with a majority vote of the City Council, and for specific circumstances

The Government Finance Officers Association (GFOA) recommends that general purpose governments maintain, at a minimum ,an unrestricted general fund balance of no less than 2 months of regular general fund operating revenues or regular general fund operating expenditures. This amounts to 16.7% of either general fund operating revenues or regular general fund operating expenditures.

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# CITY FISCAL POLICIES



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**RESOLUTION NO. 2016 - 39**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COTATI ADOPTING  
THE FISCAL YEAR 2016-17 BUDGET**

**WHEREAS**, on June 14, 2016 the City Manager and the Director of Administrative Services presented the Proposed Budget for Fiscal Year 2016-17, including estimated revenues and recommended appropriations for operations, special programs, capital improvements and reserves; and

**WHEREAS**, the City Council had previously held duly noticed study sessions on May 17th and May 31<sup>st</sup> of 2016 and provided the opportunity for and received public comments on the Fiscal Year 2016-17 Proposed Budget; and

**WHEREAS**, adoption of a budget prior to the beginning of the new fiscal year is required to insure the uninterrupted operation necessary for City services.

**NOW, THEREFORE**, the Cotati City Council hereby resolves that:

1. The Proposed Budget for Fiscal Year 2016-17 is hereby approved and adopted effective July 1, 2016.
2. The City Manager is authorized to make expenditures and enter into agreements conforming to this Budget and to make adjustments between various accounts within each budget department and fund, limited to the total amount budgeted for said department and/or fund.

**IT IS HEREBY CERTIFIED** that the foregoing resolution was duly adopted at a regular joint meeting of the City Council of the City of Cotati and the Successor Agency to the Former Cotati Community Redevelopment Agency held on the 14th day of June, 2016 by the following vote, to wit:

**RESULT: ADOPTED [UNANIMOUS]**

**AYES:** Skillman, Moore, Dell'Osso, Harvey, Landman

Approved:   
Mayor/Chair

Attest:   
Tamara Taylor, City Clerk

Approved as to form:

  
City Attorney



**APPROPRIATIONS LIMIT CALCULATION SUMMARY  
FISCAL YEAR 16-17 BUDGET**

<b>Per Capita Personal Income</b>	
<b>Fiscal Year</b>	<b>Percentage Change over Prior Year (1)</b>
<b>2016-17</b>	<b>5.37</b>

<b>Population Change-County of Sonoma</b>	
<b>Fiscal Year</b>	<b>Percentage Change over Prior Year (1)</b>
<b>2016-17</b>	<b>0.53</b>

(1) Source: Department of Finance-Budgeting Resource-Price and Population Factors Used for Appropriations Limit

<b><u>Per Capita Cost of Living Converted to Ratio</u></b>	$\frac{5.37 + 100}{100}$	=	<b>1.0537</b>
<b><u>Population Converted to Ratio</u></b>	$\frac{.53 + 100}{100}$	=	<b>1.0053</b>
<b><u>Calculation Factor for FY 2016-17</u></b>	$1.0537 \times 1.0053$	=	<b>1.0593</b>

Fiscal Year 2015-16 Appropriations Limit	\$	13,690,018	
Fiscal Year 2016-17 Factor		1.0593	
<b>Fiscal Year 2016-17 Appropriations Limit</b>	<b>\$</b>	<b>14,501,625</b>	

**It should be noted that Appropriations Limit applies only to proceeds of taxes, as defined by the law and statewide reporting guidelines.**

Current Year Appropriations Subject to Limit	\$	5,281,310	
Fiscal Year 2016-17 Appropriations Limit	\$	14,501,625	
<b>Over/(Under) Appropriations Limit</b>	<b>\$</b>	<b>(9,220,315)</b>	
<b>Percentage Over/(Under) Limit</b>		<b>-64%</b>	



### Position Allocation by Percentage and by Department

Position	FTE	POSITION ALLOCATION BY %															TOTAL	
		10 City Council	11 City Manager / City Clerk	12 Admin Services	16 Economic Development	17 Comm Development	17 Building Inspection	18 Engineering	19 Streets	20 Storm Water Mgmt	21 Govt Buildings	22 Park Maint.	23 Police	207 Recreation	401 Water	404 Sewer		301 CCRA Suc Agency
<b>ELECTED POSITIONS</b>																		
Councilmember	1.00	0.70	-	-	-	-	-	-	-	-	-	-	-	0.10	0.10	0.10	1.00	
Councilmember	1.00	0.70	-	-	-	-	-	-	-	-	-	-	-	0.10	0.10	0.10	1.00	
Councilmember	1.00	0.70	-	-	-	-	-	-	-	-	-	-	-	0.10	0.10	0.10	1.00	
Councilmember	1.00	0.70	-	-	-	-	-	-	-	-	-	-	-	0.10	0.10	0.10	1.00	
Councilmember	1.00	0.70	-	-	-	-	-	-	-	-	-	-	-	0.10	0.10	0.10	1.00	
<b>Total Elected Positions</b>	<b>5.00</b>	<b>3.50</b>	-	-	-	-	-	-	-	-	-	-	-	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>5.00</b>	
<b>FULL TIME POSITIONS</b>																		
Admin Analyst	1.00	-	0.60	-	-	-	-	-	-	-	-	-	-	0.20	0.20	-	1.00	
City Clerk	0.25	-	0.50	-	-	-	-	-	-	-	-	-	-	0.10	0.10	0.30	1.00	
Deputy City Clerk	1.00	-	0.60	-	-	-	-	-	-	-	-	-	-	0.05	0.05	0.30	1.00	
Facility/Recreation	1.00	-	-	-	-	-	-	-	-	-	0.20	-	0.80	-	-	-	1.00	
City Manager	1.00	-	0.50	-	-	-	-	-	-	-	-	-	-	0.15	0.15	0.20	1.00	
Accounting Clerk-Senior	1.00	-	-	0.30	-	-	-	-	-	-	-	-	-	0.30	0.30	0.10	1.00	
Accounting Specialist	1.00	-	-	0.30	-	-	-	-	-	-	-	-	-	0.30	0.30	0.10	1.00	
Accounting Supervisor	1.00	-	-	0.50	-	-	-	-	-	-	-	-	-	0.20	0.20	0.10	1.00	
Administrative Services Director	1.00	-	-	0.45	-	-	-	-	-	-	-	-	-	0.10	0.10	0.35	1.00	
Administrative Assistant	1.00	-	-	-	0.75	-	0.15	-	-	-	-	-	-	0.05	0.05	-	1.00	
Associate Planner	1.00	-	-	-	0.90	-	-	-	-	-	-	-	-	-	-	0.10	1.00	
Building Official	1.00	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00	
Community Development Director	1.00	-	-	-	0.40	0.40	0.10	-	-	-	-	-	-	-	-	-	1.00	
Administrative Analyst	1.00	-	-	0.25	0.25	-	0.10	-	0.10	-	-	-	-	0.15	0.15	-	1.00	
Engineering Technician	1.00	-	-	-	-	-	0.10	-	0.10	-	-	-	-	0.50	0.30	-	1.00	
Field Maintenance Superintendent	1.00	-	-	-	-	-	-	0.20	0.05	-	0.05	0.10	-	0.35	0.25	-	1.00	
Maintenance Worker I	1.00	-	-	-	-	-	-	0.25	-	0.05	0.05	0.10	-	0.35	0.25	-	1.00	
Maintenance Worker II	1.00	-	-	-	-	-	-	0.25	-	0.05	0.05	0.10	-	0.35	0.25	-	1.00	
Maintenance Worker II	1.00	-	-	-	-	-	-	0.05	0.50	-	0.05	0.20	-	0.25	0.20	-	1.00	
Public Works-Director	1.00	-	-	-	-	-	0.25	0.10	0.05	0.05	0.10	-	-	0.30	0.15	-	1.00	
Maintenance Worker I	1.00	-	-	-	-	-	-	0.25	-	0.05	0.10	-	-	0.35	0.25	-	1.00	
Community Services Officer	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Chief	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Dispatcher/Clerk	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Dispatcher/Clerk	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Dispatcher/Clerk	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Dispatcher/Clerk	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Dispatcher/Clerk	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Lieutenant	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Officer	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Officer	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Officer	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Sergeant	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Officer	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Officer	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Officer	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Officer	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Officer	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Sergeant	1.00	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
<b>Total All Regular Positions</b>	<b>38.25</b>	-	<b>2.20</b>	<b>1.55</b>	<b>0.65</b>	<b>2.30</b>	<b>1.10</b>	<b>0.60</b>	<b>1.35</b>	<b>0.30</b>	<b>0.50</b>	<b>1.10</b>	<b>17.00</b>	<b>0.80</b>	<b>4.40</b>	<b>3.50</b>	<b>1.65</b>	<b>39.80</b>
<b>PART-TIME POSITIONS</b>																		
Intern	0.50	-	0.50	-	-	-	-	-	-	-	-	-	-	-	-	0.30	1.00	
Recreation Intern	0.50	-	-	-	-	-	-	-	-	-	0.20	-	0.80	-	-	-	1.00	
Camp Director	0.21	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00	
Assistant Camp Director	0.21	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00	
Camp Staff	0.16	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00	
Camp Staff	0.16	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00	
Camp Staff	0.16	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00	
Recreation Leader - Spl Events	0.10	-	-	0.50	-	-	-	-	-	-	-	-	-	0.20	0.20	0.10	1.00	
Finance Intern	0.50	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Police Service Aide	0.50	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Reserve Officer I	0.50	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Reserve Officer I	0.50	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
Reserve Officer I	0.50	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	
<b>Total Part Time Positions</b>	<b>4.50</b>	-	<b>0.50</b>	<b>0.50</b>	-	-	-	-	-	-	<b>0.20</b>	-	<b>4.00</b>	<b>5.80</b>	<b>0.30</b>	<b>0.30</b>	<b>0.40</b>	<b>12.00</b>
<b>Total All Positions</b>	<b>47.75</b>	<b>3.50</b>	<b>2.70</b>	<b>2.05</b>	<b>0.65</b>	<b>2.30</b>	<b>1.10</b>	<b>0.60</b>	<b>1.35</b>	<b>0.30</b>	<b>0.70</b>	<b>1.10</b>	<b>21.00</b>	<b>6.60</b>	<b>5.20</b>	<b>4.30</b>	<b>2.55</b>	<b>56.00</b>

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# BUDGET SUMMARY OF ALL FUNDS

CITY OF  
COTATI



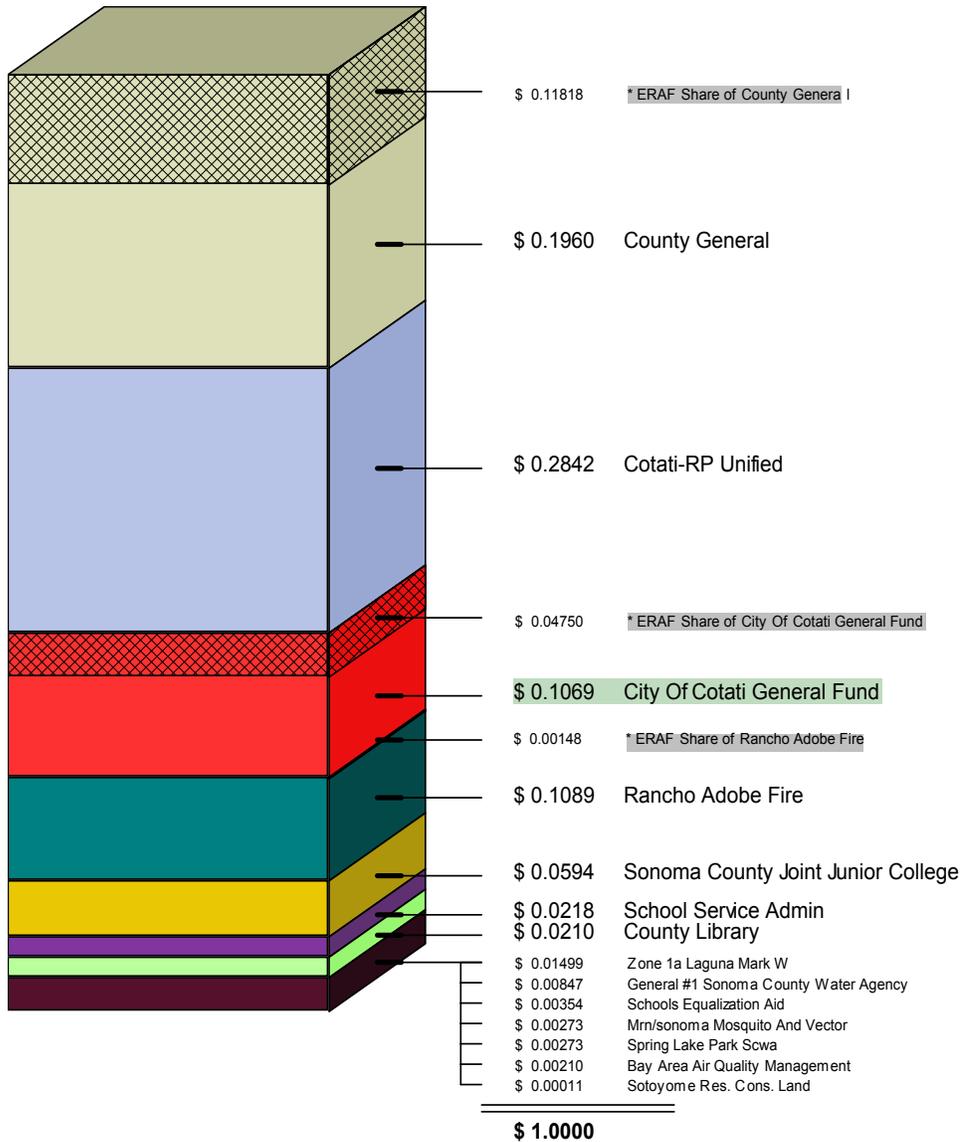
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## Budget Summary by Fund

Fund	No.	Projected Beginning Balance 06/30/16	Fiscal Year 16-17						Projected Ending Balance 6/30/2017
			Estimated Revenues	Appropriations			Operating Transfers		
				Operating Expenditures	Equipment & Debt	Capital Improvement	In	Out	
<b>General Fund</b>	101	1,782,730	6,273,657	5,809,953	23,000	-	100,000	484,067	1,839,367
<b>Special Revenue &amp; Other Funds</b>									
Grants	201	385,520	245,000	-	-	757,609	512,609	-	385,520
Comm Dev Block Grants	202	1,503	182,000	-	-	182,000	-	-	1,503
Gas Taxes	203	48,551	166,000	4,000	-	-	-	210,000	551
MTC Street	204	67,314	55,000	-	-	-	-	-	122,314
Traffic Mitigation	205	21,597	1,000	7,500	-	-	-	-	15,097
Park In Lieu	206	195,258	50,000	-	-	-	-	245,000	258
Parks and Recreation	207	2,106	89,290	169,748	-	-	80,458	-	2,106
PEG Grant	208	5,831	18,000	15,000	-	-	-	-	8,831
Recycling	209	5,283	5,000	5,000	-	-	-	-	5,283
Asset Seizures and Forfeitures	210	75,465	30,000	65,000	5,000	-	-	-	35,465
Public Safety	211	45,167	105,000	-	-	-	-	100,000	50,167
K9 Program	212	9,059	3,000	5,000	-	-	-	-	7,059
So. Sonoma Business Park	215	297,321	460,425	494,638	-	-	-	-	263,108
Inclusionary Housing	216	3,078,603	5,000	105,000	-	-	-	-	2,978,603
Vehicle Replacement	501	47,209	-	-	-	-	-	-	47,209
General Capital Outlay	604	346,496	150,240	-	-	-	-	190,000	306,736
Capital Projects Fund	605	-	-	-	-	630,000	630,000	-	-
<b>Total Special Revenue &amp; Other Funds</b>		6,415,013	7,838,612	6,680,839	28,000	1,569,609	1,223,067	745,000	6,069,177
<b>Enterprise Funds - Restricted Use</b>									
Water Operating	401	931,730	1,356,408	1,203,284	102,469	-	-	622,800	359,585
Water Capital	402	127,240	59,000	2,250	-	702,800	622,800	94,000	9,990
Recycled Water Line	403	701,894	-	-	-	-	-	-	701,894
<b>Subtotal Water Funds</b>		1,760,864	1,415,408	1,205,534	102,469	702,800	622,800	716,800	1,071,469
Sewer Operating	404	2,734,420	2,038,567	1,353,652	2,500	-	-	67,000	3,349,835
Sewer Capital	405	3,364,494	230,687	770,549	27,000	280,000	67,000	-	2,584,632
<b>Subtotal Sewer Funds</b>		6,098,914	2,269,254	2,124,201	29,500	280,000	67,000	67,000	5,934,467
<b>Total Enterprise Funds</b>		7,859,778	3,684,662	3,329,735	131,969	982,800	689,800	783,800	7,005,936
<b>Total City Funds</b>		16,057,521	17,796,931	15,820,527	182,969	2,552,409	2,012,867	2,012,867	14,914,480

# THE CITY OF COTATI PROPERTY TAX DOLLAR BREAKDOWN



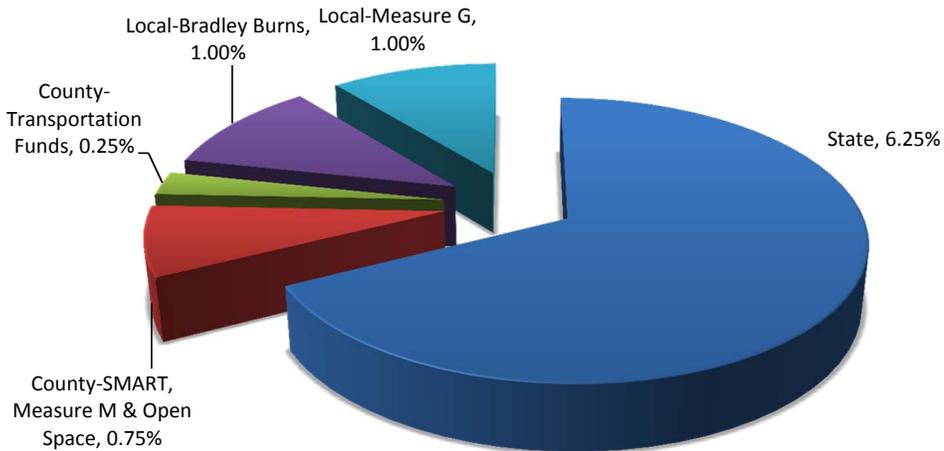
\* Proposition 98 enacted legislation that shifted some financial responsibility for funding education to local government (cities, counties and special districts). This legislation instructed that counties allocate local property tax revenues from city governments to "educational revenue augmentation funds" (ERAFs), directing that specified amounts of city, county and other local agency property taxes be deposited into these funds to support schools. Therefore these funds are never comingled with the city funds and are not included within the budgeting process.



# THE CITY OF COTATI SALES TAX BREAKDOWN

California Sales and Use Tax Rates	
State	6.2500%
County Transportation Funds	0.2500%
Local-City of Cotati (Bradley Burns)	1.0000%
<b>Total State-Wide Sales and Use Tax Rate</b>	<b>7.5000%</b>
Add: County (SMART, Measure M & Open Space)	0.7500%
Add: Measure G	1.0000%
<b>Total Sales Tax Rate in Cotati</b>	<b>9.2500%</b>

## Breakdown of Cotati Sales Tax Rate



State	County-SMART, Measure M & Open Space
County-Transportation Funds	Local-Bradley Burns
Local-Measure G	

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# GENERAL FUND BUDGET

The General Fund is the primary revenue source for financing the City's programs and services, such as Police, Parks, Streets and City Buildings.

It is used to account for revenues which are not required by law or City Council direction to be accounted for in another fund.

The primary sources of revenues for the General Fund are property tax and sales tax with less significant contributions from other taxes, and licenses and permits.



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## General Fund 101

### FY 16-17 Budget Sources and Uses

	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
	ACTUALS	ACTUALS	ADOPTED	REVISED	ADOPTED
<b><u>OPERATING REVENUES SUMMARY</u></b>					
Property Tax	1,673,085	1,266,680	1,333,247	1,313,312	1,278,375
Sales Tax	2,854,980	3,563,878	3,842,000	3,802,560	3,976,935
Other Taxes	27,314	29,087	24,000	36,000	26,000
Licenses and Permits	482,348	483,408	464,000	472,500	464,000
Rents	89,879	85,218	82,200	48,000	53,319
Revenues From Other Agencies	87,270	154,781	66,500	77,500	52,500
Development Charges for Services	130,889	294,160	87,320	140,698	246,845
Public Safety Charges	63,778	96,741	96,610	99,225	111,375
Other Revenues	196,044	87,704	35,500	92,683	64,308
<b>Total Operating Revenues</b>	<b>5,605,587</b>	<b>6,061,658</b>	<b>6,031,377</b>	<b>6,082,478</b>	<b>6,273,657</b>
<b><u>OPERATING EXPENDITURES SUMMARY</u></b>					
City Council	43,998	73,058	100,571	102,347	97,417
City Manager/City Clerk	442,870	366,477	364,169	363,970	332,493
Administrative Services Legal Services	196,575	231,896	326,888	325,294	298,977
Non-Departmental	176,694	127,086	160,000	160,000	150,000
Public Information Services	199,416	398,252	352,200	357,075	498,060
Economic Development	-	240	38,300	9,200	29,000
Community Development	-	128,567	114,862	79,350	183,161
Public Works	329,324	386,518	424,578	425,028	413,210
Police	541,251	726,285	1,049,262	1,039,086	909,787
	2,524,864	2,797,905	3,001,950	2,931,802	2,897,848
<b>Total Operating Expenditures</b>	<b>4,454,792</b>	<b>5,236,284</b>	<b>5,932,780</b>	<b>5,793,152</b>	<b>5,809,953</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>1,150,795</b>	<b>825,374</b>	<b>98,597</b>	<b>289,326</b>	<b>463,704</b>
Expenditures as Percent of Revenues	79%	86%	98%	95%	93%
<b><u>OTHER SOURCES AND (USES)</u></b>					
Debt/Lease Payments Equipment	(39,734)	(1,545)	(1,600)	(1,600)	(23,000)
Capital Improvement Projects Net	(42,144)	(56,856)	(26,500)	(26,500)	-
<b>Other Sources/(Uses)</b>	<b>(131,359)</b>	<b>(808,732)</b>	<b>(526,750)</b>	<b>(526,750)</b>	<b>-</b>
	<b>(213,237)</b>	<b>(867,133)</b>	<b>(554,850)</b>	<b>(554,850)</b>	<b>(23,000)</b>
<b><u>TRANSFERS FROM OR (TO) OTHER FUNDS</u></b>					
Transfers in from other funds	483,137	566,975	68,192	-	-
Transfer in from Public Safety Fund 211	-	-	100,000	100,000	100,000
Transfer in from Recycle Fund 209	-	-	110,283	110,000	-
Transfer in from Gas Tax Fund 203	-	-	129,000	138,000	-
Transfer out to Park Rec Fund 207	-	-	(71,500)	(71,500)	(80,458)
Transfer out to Grants Fund 201	-	-	(1,177,020)	(1,019,434)	(112,609)
Transfer out to Capital Projects Fund 605	-	-	-	(88,000)	(291,000)
Transfer out to CDBG - Fund 202	-	-	-	(85,000)	-
Transfer out to Other Funds	-	-	-	-	-
<b>Net All Transfers</b>	<b>(433,542)</b>	<b>(652,493)</b>	<b>(35,500)</b>	<b>-</b>	<b>-</b>
	<b>49,595</b>	<b>(85,518)</b>	<b>(876,545)</b>	<b>(915,934)</b>	<b>(384,067)</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>987,153</b>	<b>(127,277)</b>	<b>(1,332,798)</b>	<b>(1,181,458)</b>	<b>56,637</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,104,312</b>	<b>3,091,465</b>	<b>2,964,188</b>	<b>2,964,188</b>	<b>1,782,730</b>
<b>ENDING FUND BALANCE</b>	<b>3,091,465</b>	<b>2,964,188</b>	<b>1,631,389</b>	<b>1,782,730</b>	<b>1,839,366</b>
<b><u>FUND BALANCE ALLOCATION TO RESERVES AND OTHER DESIGNATIONS</u></b>					
General Operating Contingency - 25% per Res. 2009-50	1,113,698	1,309,071	1,483,195	1,448,288	1,452,488
Undesignated					
Capital Reserve	1,977,767	1,655,117	148,194	334,442	386,878
<b>Total Reserves</b>	<b>3,091,465</b>	<b>2,964,188</b>	<b>1,631,389</b>	<b>1,782,730</b>	<b>1,839,366</b>
<b>All Reserves As A Percent of Operating Expenditures</b>	<b>25%</b>	<b>25%</b>	<b>25%</b>	<b>25%</b>	<b>25%</b>
<b>Total Fund Balance As A Percent of Operating Expenditures</b>	<b>69%</b>	<b>57%</b>	<b>27%</b>	<b>31%</b>	<b>32%</b>



**General Fund  
Detail of Budget Sources**

					ACTUAL FY 13-14	ACTUAL FY 14-15	ADOPTED FY 15-16	REVISED FY 15-16	ADOPTED FY 16-17
<b>Property Taxes</b>									
101	00	60100	000000	PROPERTY TAXES	1,180,644	735,931	782,069	754,843	703,432
101	00	60105	000000	IN-LIEU OF VLF	492,441	530,750	551,178	558,469	574,944
					<b>1,673,085</b>	<b>1,266,680</b>	<b>1,333,247</b>	<b>1,313,312</b>	<b>1,278,375</b>
<b>Sales Taxes</b>									
101	00	60302	000000	SALES TAX IN-LIEU	449,626	556,060			
101	00	60300	000000	SALES TAX	1,432,486	1,397,945	1,972,000	1,932,560	1,978,935
101	00	60304	000000	MEASURE A-TRANSACTION & USE TAX	972,868	269,929			
101	00	60306	000000	MEASURE G - TRANSACTION & USE TAX	-	1,339,944	1,870,000	1,870,000	1,998,000
					<b>2,854,980</b>	<b>3,563,878</b>	<b>3,842,000</b>	<b>3,802,560</b>	<b>3,976,935</b>
<b>Other Taxes</b>									
101	00	60402	000000	TRANSFER TAX	26,719	28,804	24,000	36,000	26,000
101	00	60400	000000	TRANSIENT OCCUPANCY TAX	595	284			
101	00	60404	000000	OTHER TAXES		-			
					<b>27,314</b>	<b>29,087</b>	<b>24,000</b>	<b>36,000</b>	<b>26,000</b>
<b>Licenses, Permits &amp; Franchises</b>									
101	00	60600	000000	BUSINESS LICENSE	75,347	78,795	81,000	81,000	81,000
101	00	60602	000000	BUSINESS LICENSE LATE CHARGES	2,542	2,462	2,500	2,500	2,500
101	00	60640	000000	ELECTRIC FRANCHISE	58,752	53,974	55,000	55,000	55,000
101	00	60641	000000	GAS FRANCHISE	15,214	14,104	14,500	23,000	14,500
101	00	60642	000000	CABLE TV FRANCHISE	108,965	88,294	88,000	88,000	88,000
101	00	60643	000000	VIDEO SERVICE FRANCHISE	13,065	18,033	18,000	18,000	18,000
101	00	60644	000000	GARBAGE FRANCHISE	208,463	227,746	205,000	205,000	205,000
					<b>482,348</b>	<b>483,408</b>	<b>464,000</b>	<b>472,500</b>	<b>464,000</b>
<b>Rents</b>									
101	00	60700	000000	GEN'L FACILITIES ROOM RENT	15,130	14,148	13,000	13,000	13,319
101	00	60704	000000	RENTS-OTHER	74,749	71,070	69,200	35,000	40,000
					<b>89,879</b>	<b>85,218</b>	<b>82,200</b>	<b>48,000</b>	<b>53,319</b>
<b>Revenues from Other Agencies</b>									
101	00	60800	000000	DEPT OF TRANS HIGHWAY RENTAL	-	1,980	6,500	6,500	6,500
101	00	60802	000000	PSAF PROP. 172	47,525	51,854	43,000	43,000	43,000
101	00	60804	000000	MOTOR VEHICLE IN-LIEU	3,197	3,088	3,000	3,000	3,000
101	00	60806	000000	STATE MANDATED COSTS SB90	285	97,859	14,000	25,000	-
101	00	60810	000000	REDWOOD STORAGE D/A	36,263	-	-	-	-
					<b>87,270</b>	<b>154,781</b>	<b>66,500</b>	<b>77,500</b>	<b>52,500</b>
<b>Development Charges for Services</b>									
101	17	62001	000000	BLUEPRINT/MAP REPRODUCTION	85	201	200	200	200
101	17	62003	000000	BUILDING INSPECTION	60,877	58,015	48,000	76,576	201,780
101	17	62005	000000	BUILDING PLAN CHECK	27,309	28,105	25,000	25,000	25,000
101	17	62006	000000	BUS LIC-CASP-CERT AC		508			
101	17	62007	000000	CBSC BUILDING STDS SB 147	40	146	100	-	100
101	17	62009	000000	CITY COUNCIL APPEAL PROCEDURES	300	300	300	300	300
101	17	62012	000000	ENERGY / TITLE 24 FEE	2,075	2,077	1,000	2,275	1,000
101	17	62013	000000	ENERGY/TITLE 24 FEE	-	-			
101	17	62020	000000	GROWTH MANAGEMENT REVIEW	700	878	400	575	400
101	17	62022	000000	INCREMENTAL FEE	9,147	2,753	2,500	3,600	2,500
101	17	62026	000000	MISCELLANEOUS FEES	775	250	350	250	250
101	17	62029	000000	OUTSIDE PLAN REVIEW	-	300		1,100	
101	17	62032	000000	PRE/FINAL DESIGN REVIEW	4,943	2,890	1,000	1,980	1,000
101	17	62033	000000	PRE/FINAL DESIGN REVIEW	-	-			
101	17	62035	000000	SIGN PERMIT	190	365	120	120	120
101	17	62037	000000	STRONG MOTION FEE	256	(211)			
101	17	62038	000000	TECHNOLOGY FEE	2	2,823	2,200	3,322	2,200
101	17	62042	000000	TIME EXTENSION REVIEW		695			
101	17	62043	000000	TREE REPLACEMENT FEE	995	900	850	850	850
101	17	62049	000000	ZONING RESEARCH LETTER	95	290	300	300	300
101	17	62999	9999RV	DEVELOPER DEPOSIT REVENUE	-	157,603	-	-	-
					<b>107,789</b>	<b>258,886</b>	<b>82,320</b>	<b>116,448</b>	<b>236,000</b>



**FISCAL YEAR  
2016-2017**

**General Fund  
Detail of Budget Sources**

				ACTUAL FY 13-14	ACTUAL FY 14-15	ADOPTED FY 15-16	REVISED FY 15-16	ADOPTED FY 16-17
<b>Public Works Charges for Services</b>								
101	18	63001	000000				2,000	1,050
101	18	63999	9999RV		28,344		2,500	
101	19	63009	000000					1,595
101	19	63010	000000	23,100	6,930	5,000	18,000	3,750
101	19	63011	000000					3,850
101	19	63800	0000AD				1,750	600
				<b>23,100</b>	<b>35,274</b>	<b>5,000</b>	<b>24,250</b>	<b>10,845</b>
<b>Public Safety Charges for Services</b>								
101	23	64070	000000	7,778	11,251	9,000	12,000	12,000
101	23	64073	000000	33,625	60,847	60,000	60,000	70,000
101	23	64080	000000	306	-	2,035	500	500
101	23	64012	000000	2,651	3,705	5,000	4,000	5,000
101	23	64050	000000	145	90	150	150	150
101	23	64020	000000	3,210	2,640	3,150	2,000	3,150
101	23	64022	000000				300	
101	23	64021	000000	-		25	25	25
101	23	64022	000000	970	1,180			
101	23	64030	000000	6,255	6,945	6,200	6,200	7,000
101	23	64063	000000	87	-			
101	23	64051	000000	950	45	500	500	1,000
101	23	64071	000000	65	-	1,500	1,500	1,500
101	23	64040	000000	4,915	5,951	5,000	8,000	7,000
101	23	64074	000000	55	15	50	50	50
101	23	64061	000000	8				
101	23	64062	000000	2,759	4,072	4,000	4,000	4,000
				<b>63,778</b>	<b>96,741</b>	<b>96,610</b>	<b>99,225</b>	<b>111,375</b>
<b>Other Revenues</b>								
101	00	60924	000000	8,253	3,374	3,500	6,500	3,500
101	00	60900	000000	70	(23)			
101	00	60910	0000NS	50	100			
101	00	60925	000000	-	44			
101	00	42113	000000	-				
101	00	42180	000000	-				
101	00	60910	00REMF	19,923	-			
101	00	60910	000000	22,393	8,117		5,600	
101	00	62237	977564	(2,237)				
101	00	60910	0000AD	1	58			
101	00	42240	000000	-				
101	00	60928	000000	22,500	37,500	22,500	30,000	30,000
101	00	60932	000000		16,010		12,808	12,808
101	00	60929	000000	3,855			13,935	
101	00	60934	000000	-			11,000	
101	00	60920	000000	81,639	6,029	1,000	2,100	1,000
101	00	60922	000000	-			390	
101	00	61185	977453	16,906				
101	14	60910	0000AD		7,869			
101	17	60910	0000AD				150	
101	23	61220	977480	8,090				
101	23	60910	0000AD				200	
				<b>181,443</b>	<b>79,077</b>	<b>27,000</b>	<b>82,683</b>	<b>47,308</b>
<b>Investment Earnings</b>								
101	00	65010	000000	4,542	10,462	-	10,000	8,500
101	00	65010	999999	9,759	(2,849)			
101	00	65100	000000	-	-	-	-	-
				<b>14,301</b>	<b>7,613</b>	<b>-</b>	<b>10,000</b>	<b>8,500</b>
<b>Contributions</b>								
101	00	66010	000000	300	1,013	8,500	-	8,500
				<b>300</b>	<b>1,013</b>	<b>8,500</b>	<b>-</b>	<b>8,500</b>
<b>Total General Fund Operating Revenues</b>				<b>5,605,587</b>	<b>6,061,658</b>	<b>6,031,377</b>	<b>6,082,478</b>	<b>6,273,657</b>



**FISCAL YEAR  
2016-2017**

**General Fund  
Detail of Budget Sources**

					ACTUAL FY 13-14	ACTUAL FY 14-15	ADOPTED FY 15-16	REVISED FY 15-16	ADOPTED FY 16-17
<b>Transfers In</b>									
101	00	67000	000000	OPERATING TRANSFERS IN	110,737	5,000	307,475	248,000	
101	11	67000	000000	OPERATING TRANSFERS IN	61,850	61,850			
101	19	67000	000000	OPERATING TRANSFERS IN	209,000	400,125			
101	22	67000	000000	OPERATING TRANSFERS IN	1,550				
101	23	67000	000000	OPERATING TRANSFERS IN	100,000	100,000	100,000	100,000	100,000
<b>Total Transfers In from Other Funds</b>					<b>483,137</b>	<b>566,975</b>	<b>407,475</b>	<b>348,000</b>	<b>100,000</b>
<b>Total General Fund Sources</b>					<b>6,088,724</b>	<b>6,628,633</b>	<b>6,438,852</b>	<b>6,430,478</b>	<b>6,373,657</b>



## Operating Expenditures Detail by Department

<b>CITY COUNCIL (101-10)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>PERSONNEL SERVICES</b>					
Salaries	12,600	12,600	12,596	12,596	12,596
Benefits	16,721	32,506	44,475	44,476	44,622
<b>Total</b>	<b>29,321</b>	<b>45,106</b>	<b>57,071</b>	<b>57,072</b>	<b>57,217</b>
<b>MATERIALS AND SUPPLIES</b>	488	609	300	575	400
<b>CONTRACTUAL SERVICES</b>	2,390	-	-	-	-
<b>UTILITIES</b>	177	308	100	1,600	2,100
<b>INFORMATION TECHNOLOGY</b>	512	115	200	200	-
<b>REPAIRS AND MAINTENANCE</b>	25	-	-	-	-
<b>OTHER EXPENSES</b>	11,085	11,920	12,900	12,900	11,700
<b>CAPITAL OUTLAY</b>	-	-	-	-	1,000
<b>CONTRIBUTIONS</b>	-	15,000	30,000	30,000	25,000
<b>FISCAL FEES</b>	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>43,998</b>	<b>73,058</b>	<b>100,571</b>	<b>102,347</b>	<b>97,417</b>

The City Council budget reflects the operations of the legislative and policy-making body of the City. The City Council formulates city policies in the form of motions, resolutions and ordinances which reflect the needs, wishes and priorities of the citizens of Cotati; promotes the economic, cultural, and governmental well-being of the City; and provides for the orderly development of the City.



## Operating Expenditures Detail by Department

<b>CITY MANAGER (101-11)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>PERSONNEL SERVICES</b>					
Salaries	258,874	213,396	233,461	227,956	189,783
Benefits	106,869	100,528	93,508	91,514	95,709
<b>Total</b>	<b>365,743</b>	<b>313,924</b>	<b>326,969</b>	<b>319,470</b>	<b>285,493</b>
<b>MATERIALS AND SUPPLIES</b>	3,748	4,284	3,000	1,800	2,000
<b>CONTRACTUAL SERVICES</b>	28,992	5,351	6,100	6,100	6,000
<b>UTILITIES</b>	2,201	1,999	2,000	1,800	-
<b>INFORMATION TECHNOLOGY</b>	5,185	4,062	3,000	-	-
<b>REPAIRS AND MAINTENANCE</b>	1,717	636	1,100	700	1,000
<b>OTHER EXPENSES</b>	35,035	36,221	21,900	34,000	37,000
<b>CAPITAL OUTLAY</b>	-	-	-	-	1,000
<b>CONTRIBUTIONS</b>	49	-	-	-	-
<b>FISCAL FEES</b>	-	-	100.00	100.00	-
<b>TOTAL EXPENSE</b>	<b>442,670</b>	<b>366,477</b>	<b>364,169</b>	<b>363,970</b>	<b>332,493</b>

The City Manager / City Clerk Office provides for the efficient and effective administration of the affairs of the City of Cotati, provides support to the City Council, implements and enforces the policies of the City Council, supervises all City Departments, manages human resources, maintains official City files including records of Council proceedings, disseminates public information, conducts municipal elections in accordance with California State Government Codes, negotiates and manages franchise agreements, administers the City's mobile home rent stabilization ordinance, and oversees Economic Development, Recreation and Successor Agency functions.



## Operating Expenditures Detail by Department

<b>ADMIN SERVICES (101-12)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>PERSONNEL SERVICES</b>					
Salaries	71,187	71,753	142,563	138,902	150,460
Benefits	33,832	42,874	53,625	51,357	42,787
<b>Total</b>	<b>105,019</b>	<b>114,627</b>	<b>196,188</b>	<b>190,259</b>	<b>193,247</b>
<b>MATERIALS AND SUPPLIES</b>	3,937	1,615	-	1,900	1,200
<b>CONTRACTUAL SERVICES</b>	66,501	82,434	63,400	85,000	80,930
<b>UTILITIES</b>	7,151	13,582	900	385	600
<b>INFORMATION TECHNOLOGY</b>	7,972	13,433	60,000	24,600	4,000
<b>REPAIRS AND MAINTENANCE</b>	-	-	-	-	-
<b>OTHER EXPENSES</b>	5,995	6,205	6,250	23,000	19,000
<b>CAPITAL OUTLAY</b>	-	-	-	-	-
<b>CONTRIBUTIONS</b>	-	-	-	-	-
<b>FISCAL FEES</b>	-	-	150.00	150.00	-
<b>TOTAL EXPENSE</b>	<b>196,575</b>	<b>231,896</b>	<b>326,888</b>	<b>325,294</b>	<b>298,977</b>

The Administrative Services Department budget reflects fiscal and other operations of the City including: collection and disbursement of all City funds; processing payroll disbursements as well as related reporting, withholding and payroll benefits management; accounts payable processing; billing and collection of water, sewer, business license, and developmental user fees; maintenance of general ledgers and journals; investments of the City's idle funds; purchasing; information systems oversight and support; development and maintenance of long term economic impact analyses; budget preparation and administration; financial reporting; audit liaison and coordinator, and oversight of the City Risk Management Program.



## Operating Expenditures Detail by Department

<b>LEGAL SERVICES (101-13)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>PERSONNEL SERVICES</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>MATERIALS AND SUPPLIES</b>	-	-	-	-	-
<b>CONTRACTUAL SERVICES</b>	176,694	127,086	160,000	160,000	150,000
<b>UTILITIES</b>	-	-	-	-	-
<b>INFORMATION TECHNOLOGY</b>	-	-	-	-	-
<b>REPAIRS AND MAINTENANCE</b>	-	-	-	-	-
<b>OTHER EXPENSES</b>	-	-	-	-	-
<b>CAPITAL OUTLAY</b>	-	-	-	-	-
<b>CONTRIBUTIONS</b>	-	-	-	-	-
<b>FISCAL FEES</b>	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>176,694</b>	<b>127,086</b>	<b>160,000</b>	<b>160,000</b>	<b>150,000</b>

The law offices of Meyers Nave, an outside contractor of the City of Cotati, provide usual and customary legal services. They provide legal services to the City Council, City Manager, City departments, and the City Redevelopment Successor Agency.

Liebert Cassidy Whitmore, an outside contractor of the City of Cotati, provide employment law services.



## Operating Expenditures Detail by Department

<b>NON-DEPARTMENTAL (101-14)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>PERSONNEL SERVICES</b>					
Salaries	-	-	-	-	-
Benefits	42,821	16,433	15,000	-	-
<b>Total</b>	<b>42,821</b>	<b>16,433</b>	<b>15,000</b>	<b>-</b>	<b>-</b>
<b>MATERIALS AND SUPPLIES</b>	234	713	-	4,500	2,000
<b>CONTRACTUAL SERVICES</b>	85,175	158,912	59,100	38,700	127,432
<b>UTILITIES</b>	-	-	-	2,550	2,600
<b>INFORMATION TECHNOLOGY</b>	24,506	48,561	35,000	139,000	5,000
<b>REPAIRS AND MAINTENANCE</b>	-	-	-	-	-
<b>OTHER EXPENSES</b>	22,215	103,109	209,000	130,000	361,028
<b>CAPITAL OUTLAY</b>	-	33,929	-	7,325	-
<b>CONTRIBUTIONS</b>	3,365	(1,500)	-	-	-
<b>FISCAL FEES</b>	21,100	38,095	34,100.00	35,000.00	-
<b>TOTAL EXPENSE</b>	<b>199,416</b>	<b>398,252</b>	<b>352,200</b>	<b>357,075</b>	<b>498,060</b>

Provides for costs for services that may benefit all City departments or are incurred during City programs which are general in nature and can not be reasonably assigned to particular department(s) including insurance premiums and contingency, citywide IT services, record management and phone system.



## Operating Expenditures Detail by Department

<b>PUBLIC INFORMATION (101-15)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>PERSONNEL SERVICES</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>MATERIALS AND SUPPLIES</b>	-	-	-	-	-
<b>CONTRACTUAL SERVICES</b>	-	-	30,000	1,200	25,000
<b>UTILITIES</b>	-	-	300	-	-
<b>INFORMATION TECHNOLOGY</b>	-	240	6,000	6,000	-
<b>REPAIRS AND MAINTENANCE</b>	-	-	-	-	-
<b>OTHER EXPENSES</b>	-	-	2,000	2,000	4,000
<b>CAPITAL OUTLAY</b>	-	-	-	-	-
<b>CONTRIBUTIONS</b>	-	-	-	-	-
<b>FISCAL FEES</b>	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>-</b>	<b>240</b>	<b>38,300</b>	<b>9,200</b>	<b>29,000</b>

Public Information Services provides programs that enhance communication with the community through the City Web page, and the use of the local media.



## Operating Expenditures Detail by Department

<b>ECONOMIC DEVT (101-16)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>PERSONNEL SERVICES</b>					
Salaries	-	91,730	65,413	64,133	67,641
Benefits	-	33,999	15,304	13,572	13,270
<b>Total</b>	-	125,729	80,717	77,705	80,911
<b>MATERIALS AND SUPPLIES</b>	-	-	300	-	500
<b>CONTRACTUAL SERVICES</b>	-	-	30,000	-	89,000
<b>UTILITIES</b>	-	610	345	345	200
<b>INFORMATION TECHNOLOGY</b>	-	328	300	300	300
<b>REPAIRS AND MAINTENANCE</b>	-	-	-	-	-
<b>OTHER EXPENSES</b>	-	1,900	3,200	1,000	12,250
<b>CAPITAL OUTLAY</b>	-	-	-	-	-
<b>CONTRIBUTIONS</b>	-	-	-	-	-
<b>FISCAL FEES</b>	-	-	-	-	-
<b>TOTAL EXPENSE</b>	-	128,567	114,862	79,350	183,161

The economic development department provides for services and activities that are intended to directly promote the economic growth of the City.



## Operating Expenditures Detail by Department

<b>COMMUNITY DEVT (101-17)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>PERSONNEL SERVICES</b>					
Salaries	141,288	126,121	297,866	292,070	299,028
Benefits	71,936	90,946	97,912	95,048	87,382
<b>Total</b>	<b>213,224</b>	<b>217,067</b>	<b>395,778</b>	<b>387,118</b>	<b>386,410</b>
<b>MATERIALS AND SUPPLIES</b>	2,566	1,120	2,500	1,250	2,000
<b>CONTRACTUAL SERVICES</b>	86,192	135,339	8,000	8,000	2,500
<b>UTILITIES</b>	2,317	1,050	800	1,300	1,500
<b>INFORMATION TECHNOLOGY</b>	4,513	4,052	3,500	1,275	500
<b>REPAIRS AND MAINTENANCE</b>	-	-	-	45	500
<b>OTHER EXPENSES</b>	20,512	27,793	14,000	25,000	19,800
<b>CAPITAL OUTLAY</b>	-	-	-	1,040	-
<b>CONTRIBUTIONS</b>	-	97	-	-	-
<b>FISCAL FEES</b>	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>329,324</b>	<b>386,518</b>	<b>424,578</b>	<b>425,028</b>	<b>413,210</b>

The Planning division provides staff and technical support toward developing and implementing land-use, planning and zoning policies and programs that guide the growth of the City of Cotati.

The Building division provides for public health and safety, promotes, and improves the community environment through building inspection and code enforcements.



## Operating Expenditures Detail by Department

<b>PUBLIC WORKS (101-18 to 22)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>PERSONNEL SERVICES</b>					
Salaries	137,963	135,056	352,079	278,797	306,900
Benefits	95,895	115,313	162,083	133,415	146,111
<b>Total</b>	<b>233,858</b>	<b>250,369</b>	<b>514,162</b>	<b>412,212</b>	<b>453,011</b>
<b>MATERIALS AND SUPPLIES</b>	24,127	6,327	39,100	13,000	10,600
<b>CONTRACTUAL SERVICES</b>	130,534	229,231	285,000	285,000	43,000
<b>UTILITIES</b>	99,116	124,862	165,400	165,400	152,145
<b>INFORMATION TECHNOLOGY</b>	3,271	2,585	2,800	1,700	2,800
<b>REPAIRS AND MAINTENANCE</b>	36,869	13,261	22,700	47,000	171,350
<b>OTHER EXPENSES</b>	13,476	79,120	20,100	81,000	73,831
<b>CAPITAL OUTLAY</b>	-	20,530	-	33,774	1,000
<b>CONTRIBUTIONS</b>	-	-	-	-	-
<b>FISCAL FEES</b>	-	-	-	-	2,050.00
<b>TOTAL EXPENSE</b>	<b>541,251</b>	<b>726,285</b>	<b>1,049,262</b>	<b>1,039,086</b>	<b>909,787</b>

The Public Works department provides engineering, street, storm drains, parks and building operations maintenance services. Engineering provides technical support to the various City departments, responds to citizens' inquiries and requests regarding public infrastructure, performs development review and plan check under cost recovery, performs engineering and construction management of capital improvement projects and provides mapping and engineering records support.



## Operating Expenditures Detail by Department

<b>POLICE DEPT (101-23)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>PERSONNEL SERVICES</b>					
Salaries	1,239,131	1,241,012	1,523,369	1,474,126	1,677,120
Benefits	973,476	1,226,895	1,140,181	1,083,153	908,228
<b>Total</b>	<b>2,212,607</b>	<b>2,467,907</b>	<b>2,663,550</b>	<b>2,557,279</b>	<b>2,585,348</b>
<b>MATERIALS AND SUPPLIES</b>	15,831	14,252	15,500	9,500	10,000
<b>CONTRACTUAL SERVICES</b>	87,310	82,864	85,000	97,000	70,000
<b>UTILITIES</b>	50,495	44,489	38,800	39,000	39,000
<b>INFORMATION TECHNOLOGY</b>	78,797	68,811	99,700	65,000	80,000
<b>REPAIRS AND MAINTENANCE</b>	17,960	31,112	64,400	49,000	45,000
<b>OTHER EXPENSES</b>	61,864	88,470	35,000	71,000	68,500
<b>CAPITAL OUTLAY</b>	-	-	-	44,023	-
<b>CONTRIBUTIONS</b>	-	-	-	-	-
<b>FISCAL FEES</b>	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>2,524,864</b>	<b>2,797,905</b>	<b>3,001,950</b>	<b>2,931,802</b>	<b>2,897,848</b>

The Police Department provides around the clock law enforcement services to the community 365 days a year. The Department is committed to the protection of life and property and to the prevention of criminal activity. To accomplish this, the Department strives to have a highly visible police presence while vigorously enforcing State laws and local ordinances. Police Officers are Peace Officers, working to maintain the public peace and to provide safety and security to the community. The Police Department is dedicated to maintaining a viable, proactive operation that recognizes and effectively responds to community needs and makes maximum use of available resources, personnel and technology.

# **SPECIAL REVENUE AND OTHER FUNDS BUDGET**



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**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>GRANTS (201)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
6110 Fed Grant-Downtown Spec Plan Area	-	804	1,095,000	1,095,000	-
61100 Fed Grant-Old Redwood Hwy Rehab	12	30,986	245,000	-	245,000
61100 Fed/CalTrans - CMAQ - Intermodal	1,587,557	104,710	-	-	-
41220 Fed/CalTrans -STPL Rehab South	-	-	-	-	-
65010 Investment Earnings	-	-	-	-	-
61300 Regional Grant-SR 116	-	-	50,000	50,000	-
<b>Total Revenues</b>	<b>1,587,569</b>	<b>136,500</b>	<b>1,390,000</b>	<b>1,145,000</b>	<b>245,000</b>
<b>EXPENDITURES</b>					
Other Expenses	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>1,587,569</b>	<b>136,500</b>	<b>1,390,000</b>	<b>1,145,000</b>	<b>245,000</b>
<b>CAPITAL IMPROVEMENT PROJECTS</b>					
Intermodal Transit Facility	(1,982,560)	(130,887)	-	-	-
ORH Rehab South	-	(33,588)	-	-	-
Downtown Specific Plan Area Revitalization	(30,778)	(122,188)	(2,669,713)	(2,669,713)	-
ORH S Preservation e14-02	-	-	(412,586)	(10,000)	(757,609)
SR 116 Landscaping	-	-	(61,721)	(61,721)	-
<b>Net Other Sources/(Uses)</b>	<b>(2,013,338)</b>	<b>(286,663)</b>	<b>(3,144,020)</b>	<b>(2,741,434)</b>	<b>(757,609)</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>					
Transfers in from General Fund 101	341,991	-	1,177,020	1,019,434	112,609
Transfer in from Gas Tax Fund 203	82,800	559,250	30,000	30,000	210,000
Transfer in from Traffic Mitigation Fund 205	-	-	140,000	140,000	-
Transfer in from Genl Cap Outlay Fund 604	-	-	407,000	407,000	190,000
<b>Net All Transfers</b>	<b>424,791</b>	<b>559,250</b>	<b>1,754,020</b>	<b>1,596,434</b>	<b>512,609</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>(978)</b>	<b>409,087</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>7,409</b>	<b>(23,567)</b>	<b>385,520</b>	<b>385,520</b>	<b>385,520</b>
<b>ENDING FUND BALANCE</b>	<b>6,431</b>	<b>385,520</b>	<b>385,520</b>	<b>385,520</b>	<b>385,520</b>

**City staff applies for and receives competitive funding grants for various city projects that meet specific criteria. Grants fund is used to construct capital projects that utilize federal, state, regional and local grants funds other than CDBG.**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>CDBG (202)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
61140 CDBG Grant	-	-	382,164	293,964	182,000
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>382,164</b>	<b>293,964</b>	<b>182,000</b>
<b>CAPITAL IMPROVEMENT PROJECTS</b>					
91100-07 PWC School St Richardson Ln	-	1,840	36,806	36,806	-
School St Pathway	-	-	-	-	120,000
91100-08 PWC La Plaza North Sidewalk Gap Closure	-	-	97,352	182,352	-
91100-09 PWC ADA Sidewalk Imp. Wilford Ave/Gravenstein	-	-	154,806	154,806	-
91100-10 PWC Cator Field Access Improvements	-	-	67,000	5,000	62,000
<b>Total Capital Improvement</b>	<b>-</b>	<b>1,840</b>	<b>355,964</b>	<b>378,964</b>	<b>182,000</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>(1,840)</b>	<b>26,200</b>	<b>(85,000)</b>	<b>-</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>					
Transfers in from General Fund 101	-	-	-	85,000	-
Transfer in from CDBG Fund 202	-	3,343	-	-	-
Transfer out to Other Funds	-	-	-	-	-
<b>Net All Transfers</b>	<b>-</b>	<b>3,343</b>	<b>-</b>	<b>85,000</b>	<b>-</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>1,503</b>	<b>26,200</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>(28,040)</b>	<b>1,503</b>	<b>1,503</b>
<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>1,503</b>	<b>(1,840)</b>	<b>1,503</b>	<b>1,503</b>

**Community Development Block Grant funds are administered by the County and may be used for projects that benefit low and moderate income residents or increase accessibility. The funding is used for A.D.A. compliance of ramps, sidewalk and trail improvements.**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>GAS TAXES (203)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
68602 2103 Gas Tax	104,027	69,753	27,118	37,620	38,000
68604 2105 Gas Tax	50,784	40,814	39,840	41,061	41,000
68606 2106 Gas Tax	30,607	31,627	31,042	31,331	31,000
68607 2107 Gas Tax	54,325	52,235	50,582	53,514	54,000
68608 2107.5 Gas Tax	2,000	2,000	2,000	2,000	2,000
65010 Interest	33	67	-	-	-
<b>Total Revenues</b>	<b>241,776</b>	<b>196,496</b>	<b>150,582</b>	<b>165,526</b>	<b>166,000</b>
<b>EXPENDITURES</b>					
81150 Contributions - SCTA	3,933	-	4,000	4,000	4,000
CIP- W. Sierra Shoulder Repair	-	-	129,000	-	-
<b>Total Expenditures</b>	<b>3,933</b>	<b>-</b>	<b>133,000</b>	<b>4,000</b>	<b>4,000</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>237,843</b>	<b>196,496</b>	<b>17,582</b>	<b>161,526</b>	<b>162,000</b>
<b>CAPITAL IMPROVEMENT PROJECTS</b>					
Net Other Sources/(Uses)	-	-	-	-	-
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>					
Transfer out to General Fund 101 for St. Mtnc	(209,000)	(210,000)	(30,000)	(138,000)	-
Transfer out to Grants Fund 201	-	-	-	-	(210,000)
<b>Net All Transfers</b>	<b>(209,000)</b>	<b>(210,000)</b>	<b>(30,000)</b>	<b>(138,000)</b>	<b>(210,000)</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>28,843</b>	<b>(13,504)</b>	<b>(12,418)</b>	<b>23,526</b>	<b>(48,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>9,686</b>	<b>38,529</b>	<b>25,025</b>	<b>25,025</b>	<b>48,551</b>
<b>ENDING FUND BALANCE</b>	<b>38,529</b>	<b>25,025</b>	<b>12,607</b>	<b>48,551</b>	<b>551</b>

**Funds are received from City of Cotati's share of the Highway User Tax collected by the State from gasoline sales. Proceeds are restricted to the operation and maintenance of city streets.**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>MTC STREET (204)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
60308 Sales Tax-Measure M	49,536	51,530	65,000	54,632	55,000
65010 Investment Earnings	316	1	-	-	-
<b>Total Revenues</b>	<b>49,852</b>	<b>51,531</b>	<b>65,000</b>	<b>54,632</b>	<b>55,000</b>
<b>EXPENDITURES</b>					
Program Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>49,852</b>	<b>51,531</b>	<b>65,000</b>	<b>54,632</b>	<b>55,000</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>					
Transfers in from General Fund 101	-	-	35,000	-	-
Transfer out to Traffic Mitigation Fund 205	(30,375)	(190,125)	-	-	-
Transfer out to Capital Projects Fund 605	-	-	-	-	-
<b>Net All Transfers</b>	<b>(30,375)</b>	<b>(190,125)</b>	<b>35,000</b>	<b>-</b>	<b>-</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>19,477</b>	<b>(138,594)</b>	<b>100,000</b>	<b>54,632</b>	<b>55,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>131,799</b>	<b>151,276</b>	<b>12,682</b>	<b>12,682</b>	<b>67,314</b>
<b>ENDING FUND BALANCE</b>	<b>151,276</b>	<b>12,682</b>	<b>112,682</b>	<b>67,314</b>	<b>122,314</b>
Reserve for Measure M	131,799	-	-	-	-
Undesignated - Other	19,477	12,682	112,682	67,314	122,314
	<b>151,276</b>	<b>12,682</b>	<b>112,682</b>	<b>67,314</b>	<b>122,314</b>

**The Sonoma County Transportation Authority (SCTA) administers Sonoma County Measure M funds. In the past, Proposition 1B contributions from development for transportation improvements were also held in this fund.**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>TRAFFIC MITIGATION (205)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
68610 Traffic Mitigation	875	1,250	1,000	1,000	1,000
65010 Investment Earnings	384	459	-	-	-
<b>Total Revenues</b>	<b>1,259</b>	<b>1,709</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>EXPENDITURES</b>					
80188 Contract Services	-	3,573	7,500	7,500	7,500
<b>Total Expenditures</b>	<b>-</b>	<b>3,573</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>1,259</b>	<b>(1,864)</b>	<b>(6,500)</b>	<b>(6,500)</b>	<b>(6,500)</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>					
Transfer out to General Fund 101	30,375	-	-	-	-
Transfer out to Grants Fund 201	-	-	(140,000)	(140,000)	-
<b>Net All Transfers</b>	<b>30,375</b>	<b>-</b>	<b>(140,000)</b>	<b>(140,000)</b>	<b>-</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>31,634</b>	<b>(1,864)</b>	<b>(146,500)</b>	<b>(146,500)</b>	<b>(6,500)</b>
<b>BEGINNING FUND BALANCE</b>	<b>138,327</b>	<b>169,961</b>	<b>168,097</b>	<b>168,097</b>	<b>21,597</b>
<b>ENDING FUND BALANCE</b>	<b>169,961</b>	<b>168,097</b>	<b>21,597</b>	<b>21,597</b>	<b>15,097</b>

**Funds are received from development and used for street improvements as specified in the fee program.**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>PARK IN-LIEU (206)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
68610 Park in-Lieu	21,944	59,826	50,000	-	50,000
65010 Investment Earnings	1,426	1,745	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>23,370</b>	<b>61,571</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
<b>EXPENDITURES</b>					
Project Expenses	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>23,370</b>	<b>61,571</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
<b>CAPITAL IMPROVEMENT PROJECTS</b>					
CIP - Veronda-Falletti Park - Trails & Access	(451)	(15,599)	-	-	-
CIP - La Plaza Park Improvements	-	-	(100,000)	-	-
CIP - LCL-Veronda Falletti Improvements	-	(43,191)	(520,000)	-	-
CIP - Sunflower Tennis Courts Bathrooms	-	-	(80,000)	-	-
<b>Total Capital Improvements</b>	<b>(451)</b>	<b>(58,790)</b>	<b>(700,000)</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS IN/OUT</b>					
Transfer Out to Fund 605	-	-	-	(441,000)	(245,000)
Transfer Out to General Fund	-	-	-	-	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(441,000)</b>	<b>(245,000)</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>22,919</b>	<b>2,781</b>	<b>(650,000)</b>	<b>(441,000)</b>	<b>(195,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>610,557</b>	<b>633,476</b>	<b>636,257</b>	<b>636,258</b>	<b>195,258</b>
<b>ENDING FUND BALANCE</b>	<b>633,476</b>	<b>636,257</b>	<b>(13,743)</b>	<b>195,258</b>	<b>258</b>

**Funds are received from a bed tax levied on development. The proceeds are dedicated to the improvement of city parks.**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>PARKS AND RECREATION (207)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
68610 Program Revenues	1,250	1,650	-	-	89,290
66090 Scholarship Funding	-	-	-	-	-
66091 Special Events Revenues	-	-	-	-	-
65010 Other Revenues	-	6	-	-	-
<b>Total Revenues</b>	<b>1,250</b>	<b>1,656</b>	<b>-</b>	<b>-</b>	<b>89,290</b>
<b>EXPENDITURES</b>					
Personnel Services	1,550	-	-	-	97,968
Materials and Supplies	-	-	-	2,000	8,250
Contract Services	-	-	-	3,000	29,030
Utilities	-	-	-	1,000	850
Repair and Maintenance-Information Technology	-	-	-	-	1,000
Repairs and Maintenance	-	-	-	-	500
Misc. Payroll	-	-	-	-	-
Other Expenses	-	-	71,500	17,000	30,150
Capital Outlay	-	-	-	2,000	2,000
<b>Total Expenditures</b>	<b>1,550</b>	<b>-</b>	<b>71,500</b>	<b>25,000</b>	<b>169,748</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(300)</b>	<b>1,656</b>	<b>(71,500)</b>	<b>(25,000)</b>	<b>(80,458)</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>					
Transfers in from General Fund 101	-	-	71,500	25,000	80,458
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>71,500</b>	<b>25,000</b>	<b>80,458</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>(300)</b>	<b>1,656</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>750</b>	<b>450</b>	<b>2,106</b>	<b>2,106</b>	<b>2,106</b>
<b>ENDING FUND BALANCE</b>	<b>450</b>	<b>2,106</b>	<b>2,106</b>	<b>2,106</b>	<b>2,106</b>

**Fund is used for Park and Recreation Activities.**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>PEG GRANT (208)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
60645 PEG Franchise Fees	-	17,707	17,500	18,000	18,000
65010 Investment Earnings	-	186	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>17,893</b>	<b>17,500</b>	<b>18,000</b>	<b>18,000</b>
<b>EXPENDITURES</b>					
80611 Dues and Subscriptions	-	6,804	6,000	12,000	14,000
80645 Small Tools and Equipment	-	-	10,000	2,500	1,000
80900 Fixed Asset-Equipment	-	74,293	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>81,097</b>	<b>16,000</b>	<b>14,500</b>	<b>15,000</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>(63,204)</b>	<b>1,500</b>	<b>3,500</b>	<b>3,000</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>					
Transfers in from General Fund	65,535	-	-	-	-
Transfer out to General Fund 101	-	-	-	-	-
Transfer out to Vehicle Replacement	-	-	-	-	-
<b>Net All Transfers</b>	<b>65,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>65,535</b>	<b>(63,204)</b>	<b>1,500</b>	<b>3,500</b>	<b>3,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>65,535</b>	<b>2,331</b>	<b>2,331</b>	<b>5,831</b>
<b>ENDING FUND BALANCE</b>	<b>65,535</b>	<b>2,331</b>	<b>3,831</b>	<b>5,831</b>	<b>8,831</b>

**Funding for Public, Education and Government (PEG) public access from California Public Utilities Code section 5800 et seq. Funds are from a 1% franchise fee from Comcast to be used for support of public access to City government proceedings.**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>RECYCLING (209)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
60644 Garbage Franchise	17,607	-	-	-	-
65010 Investment Earnings	-	-	-	-	-
60808 CCPP Recycling	5,000	5,000	5,000	5,000	5,000
<b>Total Revenues</b>	<b>22,607</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>EXPENDITURES</b>					
80188 Contract Services	5,000	5,000	-	-	-
80188 Sonoma County Solid Waste Mgmt	-	-	5,000	5,000	5,000
<b>Total Expenditures</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>17,607</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>					
Transfers out to General Fund 101	-	-	(110,283)	(110,000)	-
Transfer out to Other Funds	-	-	-	-	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>(110,283)</b>	<b>(110,000)</b>	<b>-</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>17,607</b>	<b>-</b>	<b>(110,283)</b>	<b>(110,000)</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>97,676</b>	<b>115,283</b>	<b>115,283</b>	<b>115,283</b>	<b>5,283</b>
<b>ENDING FUND BALANCE</b>	<b>115,283</b>	<b>115,283</b>	<b>5,000</b>	<b>5,283</b>	<b>5,283</b>

**Funds were received from a one-percent franchise fee on garbage collection, and proceeds are used for solid waste reduction education programs that meet State standards (AB939). Funds are passed through to county programs.**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>ASSET SEIZURE AND FORFEITURES (210)</b>		<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
		<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>						
68700	Reimbursement-Asset Seizures	-	589	-	-	-
68610	Asset Forfeiture AB114	718	12,732	62,000	114,300	30,000
65010	Investment Earnings	483	1,123	-	-	-
	Other Revenues	-	-	-	-	-
	<b>Total Revenues</b>	<b>1,201</b>	<b>14,444</b>	<b>62,000</b>	<b>114,300</b>	<b>30,000</b>
<b>EXPENDITURES</b>						
80000	Materials and Supplies	-	-	-	-	-
80900	Fixed Assets Equipment	-	42,920	56,000	35,000	50,000
80471	Information Tech	-	500	-	-	5,000
80572	Repairs and Maintenance	12,101	3,455	-	-	5,000
80822	Interest Expense	60	88	-	-	-
	Other Expenses	12,547	17,471	-	-	10,000
	<b>Total Expenditures</b>	<b>24,708</b>	<b>64,434</b>	<b>56,000</b>	<b>35,000</b>	<b>70,000</b>
	<b>NET SURPLUS/(DEFICIT)</b>	<b>(23,507)</b>	<b>(49,990)</b>	<b>6,000</b>	<b>79,300</b>	<b>(40,000)</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>						
	Transfer out to General Fund 101	-	-	-	-	-
	Transfer out to Vehicle Replacement Fund 501	-	(15,000)	-	-	-
	<b>Net All Transfers</b>	<b>-</b>	<b>(15,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>(23,507)</b>	<b>(64,990)</b>	<b>6,000</b>	<b>79,300</b>	<b>(40,000)</b>
	<b>BEGINNING FUND BALANCE</b>	<b>84,662</b>	<b>61,155</b>	<b>(3,835)</b>	<b>(3,835)</b>	<b>75,465</b>
	<b>ENDING FUND BALANCE</b>	<b>61,155</b>	<b>(3,835)</b>	<b>2,165</b>	<b>75,465</b>	<b>35,465</b>

**These funds are from Federal and State release of assets seized from drug or other criminal related activities. The seized assets are proportionally released to the agencies that participated in the initial seizure action. Funds are used to increase public safety efforts relating to narcotics enforcement to provide for a safer community and funding of needed police equipment.**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>PUBLIC SAFETY (211)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
61200 State COPS Grant - SLESA	101,482	108,561	100,000	100,000	100,000
61201 ABC Partner Grant	3,197	1,042	1,500	-	-
61202 Avoid the 13 Grant	5,775	3,220	4,000	8,800	5,000
68650 Other Revenues	9,616	-	-	-	-
61203 BSCC Operations Grant	-	5,324	4,500	-	-
65010 Investment Earnings	-	-	-	-	-
<b>Total Revenues</b>	<b>120,070</b>	<b>118,147</b>	<b>110,000</b>	<b>108,800</b>	<b>105,000</b>
<b>EXPENDITURES</b>					
Program Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>120,070</b>	<b>118,147</b>	<b>110,000</b>	<b>108,800</b>	<b>105,000</b>
<b>CAPITAL IMPROVEMENT PROJECTS</b>					
Capital Project	-	-	-	-	-
<b>Net Other Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>					
Transfer out to General Fund 101	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Transfer out to General Fund 101	(54,644)	-	-	-	-
<b>Net All Transfers</b>	<b>(154,644)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>(34,574)</b>	<b>18,147</b>	<b>10,000</b>	<b>8,800</b>	<b>5,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>52,817</b>	<b>18,243</b>	<b>36,390</b>	<b>36,367</b>	<b>45,167</b>
<b>ENDING FUND BALANCE</b>	<b>18,243</b>	<b>36,390</b>	<b>46,390</b>	<b>45,167</b>	<b>50,167</b>

**The Citizens Option for Public Safety (COPS) program provides funding to local agencies for the purpose of public safety. The funds are to supplement and not supplant existing funding for front line services. This fund also accounts for other Public Safety related grants.**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>K9 PROGRAM (212)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
66010 Contributions	5,437	2,660	3,000	5,400	3,000
65010 Investment Earnings	-	-	-	-	-
<b>Total Revenues</b>	<b>5,437</b>	<b>2,660</b>	<b>3,000</b>	<b>5,400</b>	<b>3,000</b>
<b>EXPENDITURES</b>					
80000 Materials and Supplies	66	66	500	1,000	1,000
80188 Contract Services	1,485	1,620	2,000	1,000	1,500
80570 Repairs and Maintenance-GENERAL	-	-	500	-	-
80572 Repairs and Maintenance-VEHICLE	-	-	-	-	-
Other Expenses	-	39	500	2,000	2,500
<b>Total Expenditures</b>	<b>1,551</b>	<b>1,725</b>	<b>3,500</b>	<b>4,000</b>	<b>5,000</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>3,886</b>	<b>935</b>	<b>(500)</b>	<b>1,400</b>	<b>(2,000)</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>					
Transfers in from General Fund 101	-	-	-	-	-
Transfer out to Vehicle Replacement 501	-	-	-	-	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>3,886</b>	<b>935</b>	<b>(500)</b>	<b>1,400</b>	<b>(2,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,838</b>	<b>6,724</b>	<b>7,659</b>	<b>7,659</b>	<b>9,059</b>
<b>ENDING FUND BALANCE</b>	<b>6,724</b>	<b>7,659</b>	<b>7,159</b>	<b>9,059</b>	<b>7,059</b>

**Funds from private donations are utilized for the Police Department K9 program which provides for police officer safety, narcotics enforcement and community relations.**



**SPECIAL REVENUE AND OTHER FUNDS**  
Budget Sources and Uses

<b>SO. SONOMA BUSINESS PARK ASSMT DIST. (215)</b>		<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
		<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>						
68610	Special Assessments	452,075	458,607	458,000	459,850	460,425
60920	Penalties/Delinquencies	-	-	-	71,400	-
65010	Investment Earnings	169	775	-	-	-
60933	Other Penalties	-	-	-	28,000	-
68650	Other Revenues	-	113,142	-	-	-
	<b>Total Revenues</b>	<b>452,244</b>	<b>572,524</b>	<b>458,000</b>	<b>559,250</b>	<b>460,425</b>
<b>EXPENDITURES</b>						
80285	Services-Legal	22,737	10,427	12,000	-	-
80286	Services-Legal Special	-	54,209	50,000	50,000	40,000
80799	Admin Services	-	-	-	3,500	3,500
80188	Contract Services	12,000	3,169	2,500	2,500	2,500
80834	Bond Principal	120,000	130,000	135,000	135,000	145,000
80822	Bond Interest Expense & Other Interest	325,714	317,850	309,238	309,238	300,138
80838	Trust and Agency Fees	3,636	3,400	3,500	3,500	3,500
	<b>Total Expenditures</b>	<b>484,087</b>	<b>519,055</b>	<b>512,238</b>	<b>503,738</b>	<b>494,638</b>
	<b>NET SURPLUS/(DEFICIT)</b>	<b>(31,843)</b>	<b>53,469</b>	<b>(54,238)</b>	<b>55,512</b>	<b>(34,213)</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>						
	Transfer out to General Fund	-	(5,000)	-	-	-
	<b>Net All Transfers</b>	<b>-</b>	<b>(5,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>(31,843)</b>	<b>48,469</b>	<b>(54,238)</b>	<b>55,512</b>	<b>(34,213)</b>
	<b>BEGINNING FUND BALANCE</b>	<b>225,183</b>	<b>193,340</b>	<b>241,809</b>	<b>241,809</b>	<b>297,321</b>
	<b>ENDING FUND BALANCE</b>	<b>193,340</b>	<b>241,809</b>	<b>187,571</b>	<b>297,321</b>	<b>263,108</b>
<b>ENDING FUND BALANCE ALLOCATION</b>						
	Bond Trustee Held Reserve Balance	-	-	-	-	-
	Cash Held for Future Debt Payment	193,340	241,809	187,571	297,321	263,108
	<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**A Special Assessment District created in 2001 for the purpose of funding environmental mitigation for private development along a portion of Gravenstein Hwy. Limited Obligation Improvement Bonds were issued and repayment by private property owners are from annual assessments on properties in the assessment district.**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>INCLUSIONARY HOUSING (216)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
65010 Investment Earnings	7,780	8,660	-	5,000	5,000
68610 Linkage Fee	-	1,165	1,200	-	-
<b>Total Revenues</b>	<b>7,780</b>	<b>9,825</b>	<b>1,200</b>	<b>5,000</b>	<b>5,000</b>
<b>EXPENDITURES</b>					
80285 Legal Fees	2,366	1,425	2,000	2,000	2,000
84010 Housing Element 2014-2022	-	38,000	25,000	-	-
84012 Housing Subsidy Costs	-	165,986	249,000	166,000	83,000
80188 Contract Services	-	-	-	-	20,000
<b>Total Expenditures</b>	<b>2,366</b>	<b>205,411</b>	<b>276,000</b>	<b>168,000</b>	<b>105,000</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>5,414</b>	<b>(195,586)</b>	<b>(274,800)</b>	<b>(163,000)</b>	<b>(100,000)</b>
<b>CAPITAL IMPROVEMENT PROJECTS</b>					
Capital Project	-	-	-	-	-
<b>Total Capital Improvements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>5,414</b>	<b>(195,586)</b>	<b>(274,800)</b>	<b>(163,000)</b>	<b>(100,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,430,138</b>	<b>3,435,552</b>	<b>3,239,966</b>	<b>3,241,603</b>	<b>3,078,603</b>
<b>ENDING FUND BALANCE</b>	<b>3,435,552</b>	<b>3,239,966</b>	<b>2,965,166</b>	<b>3,078,603</b>	<b>2,978,603</b>

**Funds are received from development and used for providing affordable housing.**



**SPECIAL REVENUE AND OTHER FUNDS  
Budget Sources and Uses**

<b>VEHICLE REPLACEMENT (501)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
65010 Investment Earnings	171	227	-	-	-
<b>Total Revenues</b>	<b>171</b>	<b>227</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
80900 Vehicle Replacement and Equipment		153,261		8,500	
<b>Total Expenditures</b>	<b>-</b>	<b>153,261</b>	<b>-</b>	<b>8,500</b>	<b>-</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>171</b>	<b>(153,034)</b>	<b>-</b>	<b>(8,500)</b>	<b>-</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>					
Transfers in from General Fund 101	24,516	133,400	-	-	-
Transfers in from Water Fund 401	-	-	-	-	-
Transfers in from Sewer Fund 404	-	-	-	-	-
Transfers in from Asset Seizure Fund 210	-	-	-	-	-
Transfer out to Vehicle Replacement 501	-	-	-	-	-
<b>Net All Transfers</b>	<b>24,516</b>	<b>133,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>24,687</b>	<b>(19,634)</b>	<b>-</b>	<b>(8,500)</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>50,656</b>	<b>75,343</b>	<b>55,709</b>	<b>55,709</b>	<b>47,209</b>
<b>ENDING FUND BALANCE</b>	<b>75,343</b>	<b>55,709</b>	<b>55,709</b>	<b>47,209</b>	<b>47,209</b>

**This is a City established fund to provide an ongoing funding source for scheduled replacement of City vehicles. It is funded from transfers from funds responsible for contributing.**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>GENERAL CAPITAL OUTLAY (604)</b>		<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
		<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>						
68610	Road Impact Fee-Garbage	148,290	150,240	150,000	150,240	150,240
	Investment Earnings	-	-	-	-	-
	<b>Total Revenues</b>	<b>148,290</b>	<b>150,240</b>	<b>150,000</b>	<b>150,240</b>	<b>150,240</b>
<b>EXPENDITURES</b>						
	Materials and Supplies	-	-	-	-	-
	Other Expenses	-	-	-	-	-
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>NET SURPLUS/(DEFICIT)</b>	<b>148,290</b>	<b>150,240</b>	<b>150,000</b>	<b>150,240</b>	<b>150,240</b>
<b>CAPITAL IMPROVEMENT PROJECTS</b>						
92200	CIP	-	-	-	-	-
	<b>Total Capital Improvements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>						
	Transfer out to Capital Projects Fund 605	-	-	-	-	-
	Transfer out to Grants Fund 201	-	-	(407,000)	(407,000)	(190,000)
	<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>(407,000)</b>	<b>(407,000)</b>	<b>(190,000)</b>
	<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>148,290</b>	<b>150,240</b>	<b>(257,000)</b>	<b>(256,760)</b>	<b>(39,760)</b>
	<b>BEGINNING FUND BALANCE</b>	<b>386,895</b>	<b>535,185</b>	<b>685,425</b>	<b>603,256</b>	<b>346,496</b>
	<b>ENDING FUND BALANCE</b>	<b>535,185</b>	<b>685,425</b>	<b>428,425</b>	<b>346,496</b>	<b>306,736</b>
	Designated for Gravenstein Hwy Improvements	196,788	196,788	196,788	196,788	196,788
	Designated for E Cotati Storm Drain	107,254	107,254	107,254	107,254	107,254
	Designated for Street Maintenance	-	148,500	124,383	42,454	2,694
	Undesignated	231,143	232,883	-	-	-
	<b>Total</b>	<b>535,185</b>	<b>685,425</b>	<b>428,425</b>	<b>346,496</b>	<b>306,736</b>

**To account for funding of certain capital improvement projects. Was created in 2004 to fund road improvements funded from Redevelopment Bond Proceeds. More recently, fund receives revenue from road impact fee to fund road maintenance projects.**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

<b>CAPITAL PROJECTS FUND (605)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
OTHER REVENUES	-	-	-	-	-
65010 INVESTMENT EARNINGS	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Contract Services	-	-	-	-	-
Other Expenses	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL IMPROVEMENT PROJECTS</b>					
92200 Remodel Planning Engineering	-	-	-	-	(60,000)
92200 Lighting Project	-	-	-	(5,000)	(100,000)
92200 La Plaza Park Improvements (from Fund 206)	-	-	(100,000)	-	-
92200 Sunflower Park(from Fund 206)	-	-	(80,000)	(10,000)	(40,000)
92200 Falletti Path Building Improvements (from Fund 206)	-	-	(520,000)	(446,000)	(200,000)
92200 Pavement Preservation	-	-	-	-	-
92200 Citywide Traffic Safety Improvements	-	-	-	-	(25,000)
92200 Gateway Plaza Mosaic	-	-	-	(37,000)	(37,000)
92200 Train Depot Fencing	-	-	-	(46,000)	-
92200 Myrtle Ave Landscape	-	-	-	-	(30,000)
92200 Pocket Park Path	-	-	-	-	(12,000)
92200 Capital Equipment	-	-	-	-	(126,000)
<b>Total Capital Improvements</b>	<b>-</b>	<b>-</b>	<b>(700,000)</b>	<b>(544,000)</b>	<b>(630,000)</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>					
Transfers in from General Fund 101	-	-	700,000	83,000	291,000
Transfer in from Gas Tax Fund 203	-	-	-	-	-
Transfer in from Park in Lieu Fund 206	-	-	-	461,000	245,000
Transfer in from Capital Outlay Fund 604	-	-	-	-	-
Funding of Expense from Enterprise Fund	-	-	-	-	94,000
Transfer out to	-	-	-	-	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>700,000</b>	<b>544,000</b>	<b>630,000</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**To account for various internally-funded capital projects in the City**



**SPECIAL REVENUE AND OTHER FUNDS**  
**Budget Sources and Uses**

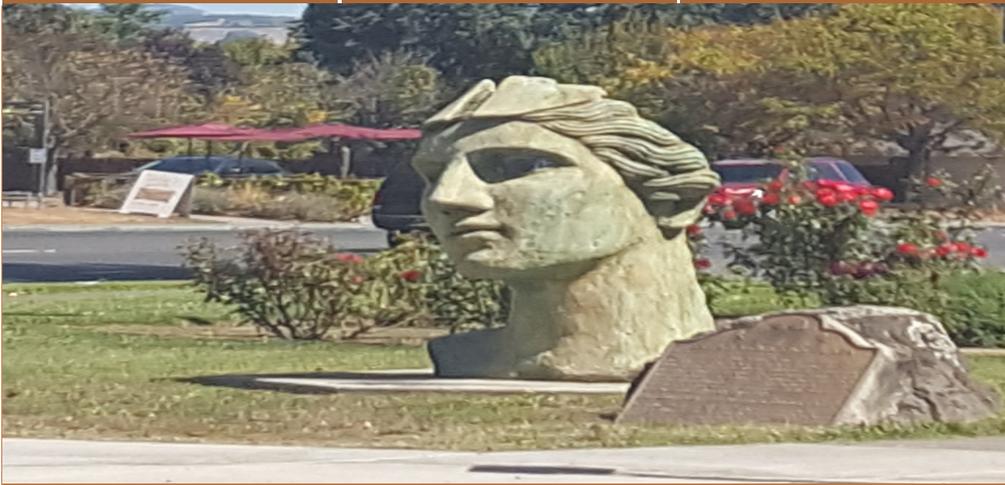
<b>EXCESS BOND PROCEEDS FUND (219)</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
OTHER REVENUES	-	-	-	-	-
65010 INVESTMENT EARNINGS	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Strategic Investment Expenditures	-	-	-	-	701,184
Other Expenses	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>701,184</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(701,184)</b>
<b>CAPITAL IMPROVEMENT PROJECTS</b>					
92200 CIP	-	-	-	-	-
<b>Total Capital Improvements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS FROM OR (TO) OTHER FUNDS</b>					
Transfers in from Successor Agency Fund 301	-	-	-	701,184	-
Transfer out to	-	-	-	-	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>701,184</b>	<b>-</b>
<b>NET FUND SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>701,184</b>	<b>(701,184)</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>701,184</b>
<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>701,184</b>	<b>-</b>

**To account for funds from the Successor Agency's excess bond proceeds**

# ENTERPRISE FUNDS BUDGET

An Enterprise Fund establishes a separate accounting and financial reporting mechanism for municipal services (Water and Sewer Funds) for which a fee is charged in exchange for goods or services

The water and sewer enterprise funds are wholly supported by customer rates and new connection fees.



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## ENTERPRISE FUNDS

### Budget Sources and Uses

#### Water Operating(401), Capital(402) and Recycle(403) Funds

	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
Charges for Services	1,357,849	1,278,627	1,291,050	1,332,046	1,395,437
Connection Fees	33,963	30,585	23,000	38,075	25,000
Other Reimbursements	3,531	15,169	14,000	6,201	7,500
Other Revenues	270	245	1,000	6,541	1,500
<b>Operating Revenues</b>	<b>1,395,613</b>	<b>1,324,626</b>	<b>1,329,050</b>	<b>1,382,863</b>	<b>1,429,437</b>
<b>EXPENSES</b>					
Water Operating Fund 401	1,263,329	1,018,868	1,240,686	1,062,273	1,203,284
Water Capital Fund 402	-	2,250	2,250	2,250	2,250
Water Recycle Fund 403	-	-	50,000	-	-
<b>Operating Expenses</b>	<b>1,263,329</b>	<b>1,021,118</b>	<b>1,292,936</b>	<b>1,064,523</b>	<b>1,205,534</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>132,284</b>	<b>303,508</b>	<b>36,114</b>	<b>318,339</b>	<b>223,903</b>

#### Sewer Operating(404) and Capital(405) Funds

	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>REVENUES</b>					
Charges for Services	2,087,314	2,047,681	1,990,950	1,975,577	1,995,000
Connection Fees	59,872	59,872	30,000	74,840	90,000
Sewer Application Fee	54	-	-	-	-
Special Assessments	1,782	3,318	2,000	2,149	2,000
Other Reimbursements	87,506	30,534	45,000	398	36,567
<b>Operating Revenues</b>	<b>2,236,528</b>	<b>2,141,405</b>	<b>2,067,950</b>	<b>2,052,965</b>	<b>2,123,567</b>
<b>EXPENSES</b>					
Sewer Operations	486,320	465,016	547,188	447,736	555,552
Wastewater Treatment	1,082,005	1,096,591	1,150,300	1,150,300	798,100
Sewer Capital	422,973	428,675	451,300	451,300	770,549
<b>Operating Expenses</b>	<b>1,991,298</b>	<b>1,990,282</b>	<b>2,148,788</b>	<b>2,049,336</b>	<b>2,124,201</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>245,230</b>	<b>151,123</b>	<b>(80,838)</b>	<b>3,629</b>	<b>(634)</b>

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**WATER FUND  
BUDGET**



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**Budget Sources and Uses  
Water Operations Fund 401**

	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>OPERATING REVENUES</b>					
Charges for Services					
Sale of Water - Usage	766,998	648,299	665,950	662,804	695,944
Sale of Water - Fixed	510,990	547,452	550,000	576,346	605,164
Customer Fees	45,045	46,150	49,500	44,124	45,300
Special Assesment Backflow	1,314	626	2,100	743	1,000
Other Reimbursements	3,531	15,169	14,000	6,201	7,500
Charges for Services	<b>1,327,878</b>	<b>1,257,696</b>	<b>1,281,550</b>	<b>1,290,218</b>	<b>1,354,908</b>
Other Revenues	125	245	1,000	6,541	1,500
<b>Total Operating Revenues</b>	<b>1,328,003</b>	<b>1,257,941</b>	<b>1,282,550</b>	<b>1,296,759</b>	<b>1,356,408</b>
<b>OPERATING EXPENSES</b>					
Water Operations					
Personnel Services	367,368	362,935	567,286	482,023	518,850
Services & Supplies	408,535	239,998	297,700	205,250	309,434
Purchased Water	487,426	415,935	375,700	375,000	375,000
<b>Total Operating Expenses</b>	<b>1,263,329</b>	<b>1,018,868</b>	<b>1,240,686</b>	<b>1,062,273</b>	<b>1,203,284</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	64,674	239,073	41,864	234,485	153,124
<b>OTHER SOURCES AND (USES)</b>					
Grants from Other Agencies	157,320	-	-	-	-
Loan from Sewer	-	-	1,400,916	1,400,916	-
Interest Earnings	3,802	4,833	2,000	-	2,000
Equipment	(1,174)	-	(15,000)	-	-
Capital Improvements	(122,951)	(222,301)	(2,114,134)	(1,950,916)	-
Debt/Loan /Lease Payments	(3,657)	(2,633)	(3,300)	(78,352)	(104,469)
<b>Net Other Sources/(Uses)</b>	<b>33,340</b>	<b>(220,101)</b>	<b>(729,518)</b>	<b>(628,352)</b>	<b>(102,469)</b>
<b>NET OTHER ADJUSTMENTS/TRANSFERS</b>					
Transfer Out To Water Capital Fund	-	-	-	-	(622,800)
Transfer In from Sewer Capital	-	-	-	332,500	-
Transfers Out to General Fund	(9,000)	(24,000)	-	-	-
Transfers In from Sewer Fund Capital	-	-	-	-	-
Transfers Out to Vehicle Replacement Fund	-	-	(15,000)	-	-
<b>Net All Transfers</b>	<b>(9,000)</b>	<b>(24,000)</b>	<b>(15,000)</b>	<b>332,500</b>	<b>(622,800)</b>
<b>NET OPERATING SURPLUS/(DEFICIT) ADJUSTED FOR OTHER SOURCES/(USES) AND TRANSFERS</b>	<b>89,014</b>	<b>(5,028)</b>	<b>(702,654)</b>	<b>(61,366)</b>	<b>(572,145)</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>909,110</b>	<b>998,124</b>	<b>993,096</b>	<b>993,096</b>	<b>931,730</b>
<b>ENDING WORKING CAPITAL</b>	<b>998,124</b>	<b>993,096</b>	<b>290,442</b>	<b>931,730</b>	<b>359,584</b>



**Budget Sources and Uses  
Water Capital Fund 402**

	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>OPERATING REVENUES</b>					
Charges for Service					
Collection System Charges	6,750	8,750	6,500	10,500	12,000
Meter	834	1,840	2,000	1,815	2,000
Fire Sprinklers App	25,918	25,510	15,000	35,714	20,000
Charges for Service	<b>33,502</b>	<b>36,100</b>	<b>23,500</b>	<b>48,029</b>	<b>34,000</b>
Connection Fees	33,963	30,585	23,000	38,075	25,000
Other Reimbursements	-	-	-	-	-
Other Revenues	145	-	-	-	-
<b>Total Operating Revenues</b>	<b>67,610</b>	<b>66,685</b>	<b>46,500</b>	<b>86,104</b>	<b>59,000</b>
<b>OPERATING EXPENSES</b>					
Water Capital					
Engineering Fee	-	-	-	-	-
Other Contract Services	-	-	-	-	-
Water Capital	-	-	-	-	-
Other Expenses	-	2,250	2,250	2,250	2,250
<b>Total Operating Expenses</b>	<b>-</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>67,610</b>	<b>64,435</b>	<b>44,250</b>	<b>83,854</b>	<b>56,750</b>
<b>OTHER SOURCES AND (USES)</b>					
Interest Earnings	-	-	-	219	-
Equipment	-	-	(25,000)	-	(27,000)
Capital Improvements	(4,000)	(1,075)	-	-	(675,800)
Net Other Sources/(Uses)	<b>(4,000)</b>	<b>(1,075)</b>	<b>(25,000)</b>	<b>219</b>	<b>(702,800)</b>
<b>NET OTHER ADJUSTMENTS/TRANSFERS</b>					
To General Fund	(13,500)	(13,500)	-	-	-
Transfer from Water Operating Fund	-	-	-	-	622,800
<b>Net All Transfers</b>	<b>(13,500)</b>	<b>(13,500)</b>	<b>-</b>	<b>-</b>	<b>622,800</b>
<b>NET OPERATING SURPLUS/(DEFICIT) ADJUSTED FOR OTHER SOURCES/(USES) AND TRANSFERS</b>	<b>50,110</b>	<b>49,860</b>	<b>19,250</b>	<b>84,073</b>	<b>(23,250)</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>(56,803)</b>	<b>(6,693)</b>	<b>43,167</b>	<b>43,167</b>	<b>127,240</b>
<b>ENDING WORKING CAPITAL</b>	<b>(6,693)</b>	<b>43,167</b>	<b>62,417</b>	<b>127,240</b>	<b>103,990</b>



**Budget Sources and Uses  
Water Recycle Fund 403**

	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>OPERATING REVENUES</b>					
Charges for Services					
Other Revenues					
<b>Total Operating Revenues</b>	-	-	-	-	-
<b>OPERATING EXPENSES</b>					
Water Recycle					
Special Engineering Services	-	-	50,000	-	-
Water Recycle	-	-	50,000	-	-
Other Expenses					
<b>Total Operating Expenses</b>	-	-	50,000	-	-
<b>NET OPERATING SURPLUS/DEFICIT</b>	-	-	(50,000)	-	-
<b>OTHER SOURCES AND (USES)</b>					
Interest Earnings	-	-	-	-	-
Equipment	-	-	-	-	-
Capital Improvements	-	-	-	-	-
<b>Net Other Sources/(Uses)</b>	-	-	-	-	-
<b>NET OTHER ADJUSTMENTS/TRANSFERS</b>					
To Water Operations	-	-	-	-	-
From Wastewater Capital	-	-	-	-	-
From Water Operations	-	-	-	-	-
<b>Net All Transfers</b>	-	-	-	-	-
<b>NET OPERATING SURPLUS/(DEFICIT) ADJUSTED FOR OTHER SOURCES/(USES) AND TRANSFERS</b>	-	-	(50,000)	-	-
<b>BEGINNING WORKING CAPITAL</b>	701,894	701,894	701,894	701,894	701,894
<b>ENDING WORKING CAPITAL</b>	701,894	701,894	651,894	701,894	701,894

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# SEWER FUND BUDGET



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**Budget Sources and Uses  
Sewer Operations Fund 404**

	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>OPERATING REVENUES</b>					
Charges for Services					
Sewer Treatment - Usage	1,132,943	1,082,979	1,026,950	1,010,207	1,030,000
Sewer Treatment - Fixed	954,371	964,702	964,000	965,370	965,000
Charges for Services	<b>2,087,314</b>	<b>2,047,681</b>	<b>1,990,950</b>	<b>1,975,577</b>	<b>1,995,000</b>
Special Assesment - Sewer	1,782	3,318	2,000	2,149	2,000
Other Reimbursements	87,506	30,534	45,000	398	36,567
Other	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>2,176,602</b>	<b>2,081,533</b>	<b>2,037,950</b>	<b>1,978,125</b>	<b>2,033,567</b>
<b>OPERATING EXPENSES</b>					
Sewer Operations					
Personnel Services	273,751	311,816	413,288	363,436	424,243
Services & Supplies	212,569	153,200	133,900	84,300	131,309
Sewer Operations	<b>486,320</b>	<b>465,016</b>	<b>547,188</b>	<b>447,736</b>	<b>555,552</b>
Wastewater Treatment	1,082,005	1,096,591	1,150,300	1,150,300	798,100
<b>Total Operating Expenses</b>	<b>1,568,325</b>	<b>1,561,607</b>	<b>1,697,488</b>	<b>1,598,036</b>	<b>1,353,652</b>
<b>NET OPERATING SURPLUS/DEFICIT</b>	<b>608,277</b>	<b>519,926</b>	<b>340,462</b>	<b>380,089</b>	<b>679,915</b>
<b>OTHER SOURCES AND (USES)</b>					
Interest Earnings	18,168	20,216	4,000	8,405	5,000
Equipment	(1,847)	-	(10,000)	-	-
Capital Projects	(8,547)	(925)	(547,500)	(15,000)	-
Debt Payments	(2,483)	(1,959)	(2,500)	(2,500)	(2,500)
<b>Net Other Sources/(Uses)</b>	<b>5,291</b>	<b>17,332</b>	<b>(556,000)</b>	<b>(9,095)</b>	<b>2,500</b>
<b>NET OTHER ADJUSTMENTS/TRANSFERS</b>					
Transfer Out to Sewer Capital	-	-	-	-	(67,000)
Transfer Out to General Fund	(9,000)	(24,000)	-	-	-
<b>Net All Transfers &amp; Adjustments</b>	<b>(9,000)</b>	<b>(24,000)</b>	<b>-</b>	<b>-</b>	<b>(67,000)</b>
<b>NET OPERATING SURPLUS/(DEFICIT) ADJUSTED FOR OTHER SOURCES/(USES) AND TRANSFERS</b>	<b>604,568</b>	<b>513,258</b>	<b>(215,538)</b>	<b>370,994</b>	<b>615,415</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>1,245,600</b>	<b>1,850,168</b>	<b>2,363,426</b>	<b>2,363,426</b>	<b>2,734,420</b>
<b>ENDING WORKING CAPITAL</b>	<b>1,850,168</b>	<b>2,363,426</b>	<b>2,147,888</b>	<b>2,734,420</b>	<b>3,349,835</b>



**Budget Sources and Uses  
Sewer Capital Fund 405**

	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ADOPTED</b>	<b>REVISED</b>	<b>ADOPTED</b>
<b>OPERATING REVENUES</b>					
Sewer Connection Fees	59,872	59,872	30,000	74,840	90,000
Sewer Application Fee	54	-	-	-	-
Other Reimbursements	-	-	-	-	-
Loan Repayments				99,086	125,687
<b>Total Operating Revenues</b>	<b>59,926</b>	<b>59,872</b>	<b>30,000</b>	<b>173,926</b>	<b>215,687</b>
<b>OPERATING EXPENSES</b>					
Sewer Capital					
Engineering Fees	-	-	-	-	-
Wastewater Treatment	422,973	428,675	451,300	451,300	770,549
<b>Total Operating Expenses</b>	<b>422,973</b>	<b>428,675</b>	<b>451,300</b>	<b>451,300</b>	<b>770,549</b>
<b>NET OPERATING SURPLUS/DEFICIT</b>	<b>(363,047)</b>	<b>(368,803)</b>	<b>(421,300)</b>	<b>(277,374)</b>	<b>(554,862)</b>
<b>OTHER SOURCES AND (USES)</b>					
Interest Earnings	-	-	20,000	11,523	15,000
Equipment	-	-	-	-	(27,000)
Capital Improvements	-	-	(110,000)	(45,000)	(280,000)
<b>Net Other Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>(90,000)</b>	<b>(33,477)</b>	<b>(292,000)</b>
<b>NET OTHER ADJUSTMENTS/TRANSFERS</b>					
Transfer In from Sewer Operating					67,000
Transfer Out-Sewer's Cost Portion of AMI	(29,000)	(29,000)	(29,000)	(332,500)	-
Transfer Out-Loan to Water for AMI	-	-	(1,400,916)	(1,400,916)	-
<b>Net All Transfers</b>	<b>(29,000)</b>	<b>(29,000)</b>	<b>(1,429,916)</b>	<b>(1,733,416)</b>	<b>67,000</b>
<b>NET OPERATING SURPLUS/(DEFICIT) ADJUSTED FOR OTHER SOURCES/(USES) AND TRANSFERS</b>	<b>(392,047)</b>	<b>(397,803)</b>	<b>(1,941,216)</b>	<b>(2,044,267)</b>	<b>(779,862)</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>6,198,611</b>	<b>5,806,564</b>	<b>5,408,761</b>	<b>5,408,761</b>	<b>3,364,494</b>
<b>ENDING WORKING CAPITAL</b>	<b>5,806,564</b>	<b>5,408,761</b>	<b>3,467,545</b>	<b>3,364,494</b>	<b>2,584,632</b>

# CAPITAL IMPROVEMENT PROJECTS



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# **GLOSSARY OF BUDGET TERMS**

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## **Glossary of Budget Terms**

**ACCOUNT** - A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses.

**ACCOUNTING SYSTEM** - The set of records and procedures that are used to record, classify, and report information on the financial status and operations of an entity.

**ADOPTED BUDGET** - The City Council approved annual budget establishing the legal authority of the expenditure of funds as set forth in the adopting Council budget resolution.

**APPROPRIATION** - A legal authorization to incur obligations and to make expenditures for specific purposes.

**AUDIT** - An annual examination and evaluation, done by an independent Certified Public Accountant (CPA), of the City's accounting system to ensure conformity with generally accepted accounting principles. In conjunction with performing an audit, independent auditors normally issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

**BALANCED BUDGET** - The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources.

**BUDGET** - Proposed plan of expenditure and revenue over a given period of time.

**BASIS OF ACCOUNTING & BUDGETING** - A method used to determine when revenues, expenditures, transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. The three basis of accounting for governmental agencies are (1) Cash Basis – when cash is received or paid; (2) Accrual Basis – when the underlying transaction or event takes place; (3) Modified Accrual Basis – revenues are recognized in the accounting period in which they become available and expenditures are recognized in the accounting period in which the fund liability occurred. The City of Cotati uses a modified accrual basis for our governmental funds and an accrual basis for our enterprise funds.

**BUDGET & FISCAL POLICIES** - General and specific guidelines adopted by the City Council that govern budget preparation and fiscal administration.

**CHARGES FOR SERVICE** - Revenues collected as reimbursement for services provided to the public or to some other program/fund in the City.

**CONSUMER PRICE INDEX (CPI)** - A measure of inflation of the price of consumer goods and services.

**DEFICIT** - An excess of expenditures or expenses over revenues or resources during an accounting period.

**DEPARTMENT** - An organizational unit of the City government responsible for carrying out specific functions. In the City's structure, certain "departments" are actually divisions of a multipurpose, such as the streets or Parks Department within the General Fund.

**ENCUMBRANCES** - Commitments against an approved budget to pay funds in the future for a service or item. They cease to be encumbrances when the obligations are paid or terminated. The use of encumbrances prevents overspending and provides budgetary control to the organization.

**EXPENDITURE** - The actual spending or accrual of funds set aside by an appropriation for goods and services obtained.

**FISCAL YEAR** - A 12 month period to which the annual budget applies, and financial transactions are recorded. The City of Cotati fiscal year begins July 1st and ends June 30th.

**FULL -TIME EQUIVALENT (FTE)** - The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year. Full-time employees are paid for 2,080 hours in a year equating 1.0 FTE. A part-time employee who worked 1,040 hours would equate to 0.5 FTE. Elected positions are budgeted but not included in FTE totals.

**FUND** - A fiscal and accounting entity with a self-balancing set of accounts to record revenue and expenditures.

**FUND BALANCE** - The excess of a fund's assets over its liabilities.

**GANN APPROPRIATIONS LIMIT** - Article XIII-B of the California State Constitution provides limits regarding the total amount of appropriations in any fiscal year from tax proceeds.

**GENERAL FUND** - The City's main operating fund that pays for basic City services that use most of the City's sales and property tax revenue. The General Fund is also supported by fees from licenses and permits, fines, and investment earnings.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)** - Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**MUNICIPAL CODE** - A document that codifies the City Council approved ordinances currently in effect. The Code defines City laws with respect to areas of municipal jurisdiction and administration.

**OPERATING BUDGET** - Authorized expenditures for ongoing municipal services (In the general fund this includes operations of the police and fire, street maintenance, parks, and city buildings).

**ORDINANCE** - A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution and is typically codified in the City's Municipal Code.

**OTHER POST-EMPLOYMENT BENEFITS (OPEB)** - Post-employment benefits other than pension benefits. The City's OPEB includes post-employment healthcare benefits for employees that meet the vesting requirements.

**PROPOSED BUDGET** - The recommendation for the City's financial operations, which includes an estimate of proposed expenditures and revenues for a given fiscal year.

**PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)** - State of California's (CalPERS) public pension system that can provide contract retirement and health benefits to government agencies.

**RESERVE** - An account which the City uses to either set aside funds that it does not need to spend in the current fiscal year or to earmark revenues for a specific future purpose.

**RESOLUTION** - A special order of the City Council which has a lower legal standing than an ordinance.

**REVENUES** - Income received by the City during the fiscal year. Some examples of revenue include taxes, fees, charges for services and grants.

**SCHEDULES** - Provide a summary of revenues, expenditures, and positions for operating budgets of all departments and funds and reflect the funding sources and spending areas of the Capital Improvements Program.

**SPECIAL REVENUE FUNDS** - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

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