

*The  
City of Exeter  
Adopted Budget  
FY 2016-2017*



*Incorporated March 2, 1911*

**CITY OF EXETER**  
**CITY COUNCIL AND STAFF**  
FY 2016/2017

Mayor – Robyn Stearns  
Mayor Pro Tem – Dale Sally  
Councilman – Teresa Boyce  
Councilman – Mary Waterman Philpot  
Councilman – Gordon Gerdes

APPOINTED OFFICIAL

Randy Groom – City Administrator

DEPARTMENT HEADS

Chief of Police – Cliff Bush  
Finance Director – Sheri Emerson  
Public Works Director – Daymon Qualls  
Community Services Director – Felix Ortiz

APPOINTED OFFICE

City Treasurer – Sheri Emerson

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# CITY OF EXETER

## FUND BALANCES

### FY 2016/2017

FUND	BEGINNING FUND BALANCE July 1, 2016	ESTIMATED REVENUE 2016/2017	LESS APPROPRIATIONS 2016/2017	ESTIMATED ENDING BALANCE June 30, 2017
GENERAL	-	4,391,638	4,446,825	(55,187)
General Fund Reserves	471,122	52,730	42,000	481,852
WATER	1,824,000	1,424,500	1,517,750	1,730,750
SANITATION		1,038,800	1,070,925	(32,125)
SEWER	215,000	1,060,800	1,224,220	51,580
GAS TAX	263,000	278,760	311,400	230,360
TRANSPORTATION	434,600	211,300	300,000	345,900
TRANSIT		71,500	180,050	(108,550)
TOTAL	3,207,722	8,530,028	9,093,170	2,644,580

General Fund

ACCOUNT	DESCRIPTIVE IDENTIFICATION	Adopted Revenue 2015/2016	Actual Revenue Received to Date 2015/2016	Estimated Revenues 2016/2017
<b><u>GENERAL FUND 104</u></b>				
<b><u>PROPERTY TAXES</u></b>				
300001	Current Property Taxes - Secured	\$ 525,000	\$ 533,573	\$ 560,000
300002	Current Property Taxes - Unsecured	\$ 28,000	\$ 29,644	\$ 29,600
300002005	Residual ABX1 26	\$ 100,000	\$ 118,026	\$ 118,000
300003	Prior Year's Taxes - Secured	\$ 14,000	\$ 17,196	\$ 15,000
300004	Prior Year's Taxes - Unsecured	\$ 1,000	\$ 763	\$ 950
300006	Property Tax Interest	\$ 1,600	\$ 2,025	\$ 1,200
300007	Property Transfer	\$ 20,000	\$ 24,170	\$ 24,000
300008	Supplemental Property Tax	\$ 13,000	\$ 10,090	\$ 8,300
300009	Landscape & Lighting	\$ 64,000	\$ 92,441	\$ 64,000
300009001	Fire Tax	\$ -	\$ -	\$ 152,000
300011	Prop 172	\$ 57,000	\$ 74,625	\$ 74,000
300013003	Law Enforcement (COPS)	\$ 100,000	\$ 115,794	\$ 100,000
300014	ERAF Sales & Use Tax	\$ 176,402	\$ 167,700	\$ -
	Total	\$ 1,100,002	\$ 1,186,047	\$ 1,147,050
<b><u>TAXES OTHER THAN PROPERTY</u></b>				
301001	Sales and Use Tax	\$ 650,000	\$ 651,590	\$ 810,000
301002	Transient Lodging Tax	\$ 80,000	\$ 86,519	\$ 85,000
301003	Franchise Tax	\$ 158,000	\$ 148,774	\$ 149,000
301004	Real Property Transfer Tax	\$ 6,000	\$ 5,584	\$ 5,500
301005	Utility Tax	\$ 600,000	\$ 538,472	\$ 490,000
	Total	\$ 1,494,000	\$ 1,430,939	\$ 1,539,500
<b><u>LICENSE</u></b>				
302001	Business License	\$ 40,000	\$ 44,591	\$ 43,000
302003	Dog License	\$ 4,500	\$ 3,750	\$ 3,700
	Total	\$ 44,500	\$ 48,341	\$ 46,700
<b><u>PERMITS</u></b>				
303004	Other License and Permits	\$ 4,200	\$ 4,524	\$ 4,500
	Total	\$ 4,200	\$ 4,524	\$ 4,500
<b><u>FINES, FORFEITS &amp; PENALTIES</u></b>				
304001	Vehicle Code Fines	\$ 12,000	\$ 14,288	\$ 13,000
304002	Other Court Fines	\$ 700	\$ 743	\$ 700
304003	Parking Fines	\$ 1,000	\$ 1,614	\$ 1,000
304007	Misc Revenue Police	\$ 20,000	\$ 20,523	\$ 20,000
304009	Towing	\$ 10,000	\$ 16,151	\$ 16,000
	Total	\$ 43,700	\$ 53,319	\$ 50,700
		\$ 2,686,402	\$ 2,723,170	\$ 2,788,450

## Con't General Fund

<u>ACCOUNT</u>	<u>DESCRIPTIVE IDENTIFICATION</u>	<u>Adopted Revenue 2015/2016</u>	<u>Actual Revenue Received to Date 2015/2016</u>	<u>Estimated Revenues 2016/2017</u>
	Balance forward	\$ 2,686,402	\$ 2,723,170	\$ 2,788,450
	<b><u>REVENUE FROM USE OF MONEY &amp; PROPERTY</u></b>			
305001	Investment Earnings	\$ 3,500	\$ 2,146	\$ 2,000
305002	Rents and Concessions(Park)	\$ 3,000	\$ 3,415	\$ 3,000
305004	Transfer in (Transportation)	\$ 50,000	\$ 50,000	\$ 150,000
305005	Transfer in (Gas Tax)	\$ 100,000	\$ 100,000	\$ 100,000
305005001	Alley Repair (transfer in from Refuse)	\$ 41,000	\$ 38,639	\$ 42,000
305007	Recreation House Rent	\$ 6,000	\$ 5,500	\$ 6,000
305076	Transfer In (Reserves)	\$ -	\$ -	\$ 74,000
	Total	\$ 203,500	\$ 199,700	\$ 377,000
	<b><u>REVENUE FROM OTHER AGENCIES</u></b>			
306002	State Motor Vehicle In Lieu Tax	\$ 835,000	\$ 874,151	\$ 920,000
306008	CNG station payments	\$ -	\$ 20,806	\$ 20,000
306017002	Post Training Reimbursement	\$ 12,000	\$ 5,667	\$ 8,000
306017003	Other Grants(JAG)	\$ 107,000	\$ 216,895	\$ 80,000
	Total	\$ 954,000	\$ 1,117,519	\$ 1,028,000
	<b><u>LOCAL FEES</u></b>			
307001	Zoning and Subdivision Fees	\$ 29,000	\$ 5,075	\$ 3,300
307002	Recreation Fees	\$ 70,000	\$ 67,238	\$ 67,000
307004	Other (Animal Impound, weed abate, misc	\$ 1,000	\$ 7,148	\$ 1,000
307004005	State Hwy65 maintenance Reimbursemen	\$ 5,888	\$ 5,888	\$ 5,888
307005	Police Services	\$ -	\$ -	\$ 70,000
307007	Street Sweeping/Leaf Pickup	\$ 50,000	\$ 39,905	\$ 51,000
	Total	\$ 155,888	\$ 125,254	\$ 198,188
	<b><u>DEVELOPMENT IMPACT FEES</u></b>			
307006001	Landscaped Medians	\$ 1,975	\$ 9,701	\$ 9,700
307006002	Signals	\$ 1,575	\$ 7,740	\$ 7,740
307006003	Railroad Crossing	\$ 820	\$ 4,025	\$ 4,025
307006004	Bike Path	\$ 165	\$ 792	\$ 790
307006005	Public Facilities	\$ 5,490	\$ 13,176	\$ 13,175
307006006	Parks	\$ 2,985	\$ 17,295	\$ 17,300
307006008	Investment Activity	\$ -	\$ 1,386	\$ 1,400
	*Reserve funds for specific projects	\$ 13,010	\$ 54,115	\$ 54,130
	<b>TOTAL GENERAL FUND</b>	\$ 4,012,800	\$ 4,219,758	\$ 4,445,768

## FUNDS 105 - 115

<u>ACCOUNT DESCRIPTIVE IDENTIFICATION</u>	<u>Adopted Revenue 2015/2016</u>	<u>Actual Revenue Received to Date 2015/2016</u>	<u>Estimated Revenues 2016/2017</u>
Balance Forward (General fund)	\$ 4,012,800	\$ 4,219,758	\$ 4,445,768
<b><u>WATER FUND 105</u></b>			
316001 Water Use Fee	\$ 1,404,000	\$ 1,149,625	\$ 1,212,000
316002 Water Meter Installation	\$ 4,000	\$ 12,546	\$ 12,500
316004 NSF & Reconnect Fees	\$ 23,000	\$ 32,975	\$ 25,000
316005 Investment Earnings	\$ 12,000	\$ 17,230	\$ 15,000
316006 Water Capital Improvement Fee	\$ 41,000	\$ 38,478	\$ 35,000
316007 Water Meter Capital Improvement Fee	\$ 62,600	\$ 130,142	\$ 125,000
Total	<b>\$ 1,546,600</b>	<b>\$ 1,380,996</b>	<b>\$ 1,424,500</b>
<b><u>SANITATION FUND 106</u></b>			
317001 Refuse Collection	\$ 1,000,000	\$ 888,842	\$ 1,036,800
317006 Other revenue	\$ 2,000	\$ 37,461	\$ 2,000
Total	<b>\$ 1,002,000</b>	<b>\$ 926,303</b>	<b>\$ 1,038,800</b>
<b><u>SEWER FUND 107</u></b>			
318001 Sewer Fees and Leases	\$ 1,020,000	\$ 947,227	\$ 1,036,800
318003 Sewer Capital Improvement Fee	\$ 10,000	\$ 21,717	\$ 20,000
318005 Investment Earnings	\$ 3,000	\$ 5,657	\$ 4,000
Total	<b>\$ 1,033,000</b>	<b>\$ 974,601</b>	<b>\$ 1,060,800</b>
<b><u>GAS TAX 109</u></b>			
308001 State Gas Tax - 2103	\$ 48,702	\$ 43,384	\$ 24,935
308003 State Gas Tax - 2106	\$ 36,470	\$ 33,754	\$ 37,029
308004 State Gas Tax - 2107	\$ 83,984	\$ 70,277	\$ 91,692
308006 Investment Earnings	\$	\$ 3,116	\$
308005 State Gas Tax - 2107.5	\$ 3,000	\$ -	\$ 3,000
308007 State Gas Tax - 2105	\$ 61,429	\$ 54,172	\$ 66,029
308010 Other Additional funds	\$ -	\$ -	\$ 56,075
Total	<b>\$ 233,585</b>	<b>\$ 204,703</b>	<b>\$ 278,760</b>
<b><u>TRANSPORTATION FUND 113</u></b>			
314020 Transportation	\$ 152,000	\$ 257,282	\$ 210,000
314021 Investment Earnings	\$ 1,000	\$ 5,858	\$ 1,300
Total	<b>\$ 153,000</b>	<b>\$ 263,140</b>	<b>\$ 211,300</b>
<b><u>TRANSIT FUND 115</u></b>			
313001 Transit LTF	\$ 189,555	\$ 38,238	\$ 59,000
313002 Dial-A-Ride	\$ 6,200	\$ 7,583	\$ 12,500
Total	<b>\$ 195,755</b>	<b>\$ 45,821</b>	<b>\$ 71,500</b>
<b>Total all funds</b>	<b>\$ 8,176,740</b>	<b>\$ 8,015,322</b>	<b>\$ 8,531,428</b>

Fund/Dept		2015/2016 BUDGET	2016/2017 ADOPTED
<b>GENERAL FUND</b>			
104.401	City Council	\$ 7,550	\$ 2,350
104.402	City Administration	\$ 125,748	\$ 130,170
104.403	Finance	\$ 113,623	\$ 99,300
104.404	General Government	\$ 707,589	\$ 744,365
104.421	Police	\$ 2,768,749	\$ 2,628,025
104.431	Streets	\$ 431,290	\$ 266,330
104.471	Recreation	\$ 214,165	\$ 218,065
104.472	Parks	\$ 315,178	\$ 358,220
<b>Total General Fund</b>		<b>\$ 4,683,892</b>	<b>\$ 4,446,825</b>
<b>ENTERPRISE FUNDS</b>			
105	Water	\$ 1,443,981	\$ 1,517,750
106	Sanitation	\$ 1,032,368	\$ 1,070,925
107	Sewer	\$ 1,484,615	\$ 1,224,220
<b>Total Enterprise Funds</b>		<b>\$ 3,960,964</b>	<b>\$ 3,812,895</b>
<b>RESTRICTED FUNDS</b>			
109	Gas Tax	\$ 295,000	\$ 311,400
113	Transportation	\$ 200,000	\$ 300,000
115	Transit	\$ 195,651	\$ 180,050
<b>Total Restricted Funds</b>		<b>\$ 690,651</b>	<b>\$ 791,450</b>
<b>BUDGET FY 2016/2017</b>		<b>\$ 9,335,507</b>	<b>\$ 9,051,170</b>



PROJECTED GRANT EXPENDITURES  
FY 2016/2017

		Budget	
For information purposes		2015/2016	2016/2017
GRANT FUNDS			
110	EDBG Business PI	\$ 350,000	\$ 400,000
111	CDBG Program Income	\$ 170,000	\$ 100,000
117	HOME Program Income	\$ 57,200	\$ 50,000
118	HOME GRANT 12-8560	\$ 627,625	\$ -
124	CDBG GRANT 12-8386	<u>\$ 230,000</u>	<u>\$ 200,000</u>
		<u>\$ 1,434,825</u>	<u>\$ 750,000</u>

\*\*Program Income funds are revolving

\*\*Grant fund expenditures are reimbursed by the State (CDBG and Home programs)





Personnel costs: (2)	ADMIN	GENERAL	WATER	REFUSE	SEWER	INSUR.	
City Administrator	38%		25%	3%	25%	9%	100%
Deputy City Clerk/ Personnel Officer	25%	25%	25%		15%	10%	100%

- 12 Special Departmental Supplies
- 16 Telephone -50% Administration, 25% Water, and 25% Sewer
- 20 Vehicle Repair & Maintenance, Fuel
- 24 Membership Dues & Subscriptions: City Clerks' Association (CCAC), CCMF, SSJVD dues.
- 25 Meetings: ICMA, City Clerk, City/County Assoc.
- 26 Training - 30% City Admin; 30% Water; 30% Sewer.



Personnel costs (2)		Finance	Water	Refuse	Sewer	Insur	
Finance Director		35%	27%	26%	4%	8%	100%
Accounting Assistan	1	20%	35%	10%	35%		100%

- 2 Temporary Salaries (split with Water, Refuse and Sewer)
- 11 Office supplies (split with Water, Refuse and Sewer)
- 13 Office Equipment Expense:
- 16 Telephone -split Finance, Water, Sewer
- 20 Mileage reimbursement (per the IRS rate)
- 22 ACS/XEROX (software support and hardware maintenance), \$3,500  
 \*\*Loan servicing (Self Help Enterprises)  
 \*\*Muni Services -Contract (Sales Tax auditing) \$500 per quarter plus 25% of recovered sales tax  
 \*\*EMD - IT contract
- 24 CSMFO Calif Society of Municipal Finance Officers
- 25 Conference (30% Finance, 30% Water, 30% Sewer (League of Calif, CSMFO)

ACCT NO.	DESCRIPTION	BUDGET 2015/2016	TO DATE 2015/2016	ADOPTED 2016/2017
1	Salaries - Regular	\$ 70,510	\$ 82,122	\$ 82,300
4	Disability Insurance	\$ 727	\$ 727	\$ 900
5	Retirement & Life Insurance	\$ 22,000	\$ 9,692	\$ 27,510
6	Social Security - Medicare	\$ 1,050	\$ 1,023	\$ 1,250
8	Health Insurance	\$ 16,150	\$ 13,282	\$ 24,000
9	Workers' Compensation	\$ 4,800	\$ 7,445	\$ 7,000
11	Office Expense	\$ 750	\$ 344	\$ 750
12	Special Department Expense	\$ 2,100	\$ 847	\$ 2,100
13	Office Equipment Expense	\$ 1,500	\$ 985	\$ 1,500
15-1	Advertising	\$ 1,800	\$ 3,946	\$ 3,000
15-2	Elections	\$ -	\$ -	\$ 7,000
16	Telephone	\$ 1,000	\$ 860	\$ 1,000
17	Utilities	\$ 1,500	\$ 1,006	\$ 1,500
18	Rents & Leases/Property Taxes	\$ 52	\$ 52	\$ 55
19 - 19.1	Maintenance of Buildings & Grounds	\$ 31,500	\$ 28,247	\$ 31,500
19-2	Code Enforcement costs	\$ 5,750	\$ 164	\$ 3,000
20	Maintenance & Operation of Vehicles	\$ 500	\$ -	\$ 500
21-1	Engineering Fees	\$ 35,000	\$ 70,000	\$ 40,000
21-2	Attorney Fees	\$ 40,000	\$ 113,443	\$ 60,000
21-4	Audit Fees	\$ 40,000	\$ 51,870	\$ 50,000
21-5	Codification of Ordinances	\$ 1,000	\$ 550	\$ 1,000
21-6	Planning Services	\$ 30,000	\$ 41,884	\$ 35,000
21-7	Economic Development	\$ 9,700	\$ 9,433	\$ 1,000
22	Contractual Services	\$ 20,000	\$ 11,748	\$ 15,000
22-1	Fire Protection	\$ 100,000	\$ 87,331	\$ 152,000
22-2	Animal Control	\$ 54,000	\$ 53,231	\$ 56,000
22-3	Admin Service TU CO	\$ 14,000	\$ 16,861	\$ 17,000
23	Insurance, Bonds & Retirement	\$ 90,000	\$ 106,907	\$ 100,000
24	Membership/ Dues/Subscriptions	\$ 5,700	\$ 7,722	\$ 8,000
33	Personnel Expense	\$ 1,000	\$ 1,000	\$ 3,000
50	Donation	\$ 10,000	\$ 6,000	\$ 4,000
51	Chamber of Commerce	\$ 30,000	\$ 30,000	\$ 7,500
	<b>CAPITAL</b>			
74	General Fund Capital Items	\$ 1,500	\$ 8,000	\$ -
75	Other use of funds	\$ 25,000	\$ -	\$ -
75001	Vehicle Replacement	\$ 39,000	\$ 39,000	\$ -
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 707,589</b>	<b>\$ 805,722</b>	<b>\$ 744,365</b>

GENERAL FUND 104/404

**Personnel costs**

Deputy City Clerk/Personnel Officer 25%  
Animal Control 70%  
Community Services Director 10%  
Recreation Staff (dog licensing) 20%  
Accounting Assistant 10%

12 Area Agency on Aging \$1,000

15-1 Publishing Legal Notices, recruitment notices

18 Property Taxes (Pistol Range)

19 Repairs - City Buildings

19-1 Repairs on City House

19-2 Code Enforcement (Property clean up, graffiti clean up, supplies, mailings, citations)

21-1 Engineering (Quad Knopf)

21-2 Attorney Fees

21-4 Audit Fees

21-5 Codification of Ordinances

21-6 Planning contract with Collins & Schoettler, LAFCO, Dept of Conservation, TCAG

21-7 EDC (Economic Development Contribution), Sequoia Tourism Council

22 Contractual services: Xerox (software & hardware support), Outsource Services: EMD-IT contract  
Keep it safe, Olson Computer- Internet service

22-1 Contract for Fire Protection Services. (Tulare County)

\*Haz Mat costs (City of Visalia)

22-2 Animal Control budget

23 General Fund cost for Liability ( Property, Auto and Physical )  
and Self Insurance cost for Liability Insurance.

24 Membership: League of California Cities, Liebert Cassidy , South San Joaquin and ICBO.

33 Personnel costs: Drug testing, Drivers License upgrades, physicals, Education reimbursement program

50 Donations: Summer Concerts In the Park

51 Chamber of Commerce Donation- \$7,500 per quarter if funds are available. Review revenue quarterly before donation is released.

52 Contingency: emergency items

**CAPITAL**

74

75

75-01 **Vehicle Replacement Reserve**

\*Streets

\*Community Service

\*Lt Engine (fire)

\$ -



## POLICE DEPARTMENT

FUND/DEPT 104.421

ACCT NO.	DESCRIPTION	BUDGET 2015/2016	TO DATE 2015/2016	ADOPTED 2016/2017
1	Salaries - Regular	\$ 1,450,324	\$ 1,311,776	\$ 1,264,000
2	Salaries - Hourly	\$ 25,000	\$ 29,446	\$ 35,000
3	Salaries - Overtime	\$ 60,000	\$ 71,069	\$ 60,000
4	Disability Insurance	\$ 7,000	\$ 6,441	\$ 6,725
5	Retirement & Life Insurance	\$ 345,000	\$ 329,276	\$ 379,000
6	Social Security - Medicare	\$ 20,000	\$ 20,522	\$ 18,800
8	Health Insurance	\$ 247,500	\$ 184,485	\$ 228,000
9	Workers' Compensation	\$ 97,500	\$ 95,329	\$ 107,000
11	Office Expense	\$ 3,500	\$ 528	\$ 2,500
12	Special Department Expense	\$ 30,200	\$ 36,028	\$ 47,500
13	Office Equipment Expense	\$ 8,000	\$ 1,161	\$ 8,000
14	Clothing and Personal Expense	\$ 3,500	\$ 4,136	\$ 4,000
16	Telephone	\$ 18,600	\$ 19,215	\$ 25,000
17	Utilities	\$ 18,000	\$ 12,095	\$ 19,000
19	Maint of Bldgs/Struct/Grounds	\$ 18,000	\$ 20,441	\$ 25,000
20	Maint & Operation of Vehicles	\$ 75,000	\$ 94,048	\$ 95,000
22	Contractual Services	\$ 110,000	\$ 97,000	\$ 180,000
24	Membership/ Dues/Subscriptions	\$ 1,500	\$ 1,002	\$ 1,500
25	Travel, Conference & Meetings	\$ 1,500	\$ 1,842	\$ 1,000
26	Training	\$ 22,500	\$ 21,800	\$ 22,000
27	COPS grants	\$ 15,825	\$ 13,078	\$ 10,000
29-001	Combat Auto Theft Program	\$ 3,000	\$ 1,085	\$ -
33	Personnel Costs			\$ 3,000
34	Radio Expense	\$ 3,000	\$ 3,093	\$ 4,500
35	Safety Equipment	\$ 4,000	\$ 1,756	\$ 4,000
	<b>Subtotal Police</b>	\$ 2,588,449	\$ 2,376,653	\$ 2,550,525
	<b>CAPITAL</b>			
71.001-002	Vehicle Debt payment	\$ 74,000	\$ 67,460	\$ 74,000
74	Equipment Replacement	\$ 51,000	\$ 53,317	\$ 3,500
75-1	Vehicle Replacement Reserve	\$ 55,300	\$ 55,300	\$ -
		\$ 180,300	\$ 176,077	\$ 77,500
	<b>TOTAL POLICE</b>	\$ 2,768,749	\$ 2,552,730	\$ 2,628,025

**Employees: 21**

Chief, 1- Lieutenant, 3- Sergeant(s), 12 -Police Officers. 2- Office staff

- 11 Office Supplies
- 12 Special Dept Supplies -\$25,000 (Fingerprinting, youth program support, community events
- 12.001 K9 Program \$4,000
- 12.002 Special Programs \$15,000 \*\*expenditures of donations
- 12.003 Traffic costs \$1,000
- 12.004 Juvenile Diversion Program \$2,500
- 13 Equipment Maintenance/Replacement, software upgrades
- 14 Uniform Allowance- New Hire Employees, Replacement of damaged items.
- 19 Janitorial services & general maintenance to buildings  
\*\*paint and repair upper extension
- 20 Vehicle Maintenance and Fuel
- 22 Contractual Services: IT Outsource, Dispatch Services, Booking Fees, Live scan(AT&T)  
Medial Exams, Lab Fees, and Parking Citations (Judicial Data), IT Services
- 24 Memberships/Dues/Subscriptions: Calif Police Chiefs Assoc. (CPCA)  
I.A.C.P. Code Enforcement, TU CO Chiefs Association
- 25 Chiefs Conference, T.C. Chiefs Retreat
- 26 Training \$10,000 (non reimbursement training, range supplies)
- 26-1 POST training\$12,000 (reimbursement from the state)
- 27-016 COPS Tech upgrades, juvenile program
- 27-017 COPS
- 33 Pre employment physicals, drug testing, shots, Education reimbursement
- 34 Radios, Radio Maintenance
- 35 Vests, Handcuffs, Holsters

**CAPITAL**

- 71.001-002 Vehicle Debt principal and interest
- 74 Equipment Replacement  
\* Body Wrap Restraint \$3,500
- 75-1 Vehicle Replacement Reserves

ACCT NO.	DESCRIPTION	BUDGET 2015/2016	TO DATE 2015/2016	ADOPTED 2016/2017
1	Salaries - Regular	\$ 191,000	\$ 110,737	\$ 128,200
2	Salaries - Hourly	\$ -	\$ 15,000	\$ 5,000
3	Salaries - Overtime	\$ 500	\$ 1,095	\$ 1,500
4	Disability Insurance	\$ 2,003	\$ 2,003	\$ 1,455
5	Retirement & Life Insurance	\$ 41,500	\$ 49,087	\$ 23,675
6	Social Security - Medicare	\$ 5,512	\$ 3,142	\$ 2,050
8	Health Insurance	\$ 56,550	\$ 38,025	\$ 38,000
9	Workers' Compensation	\$ 13,100	\$ 11,355	\$ 11,000
11	Office Expense	\$ 1,000	\$ 980	\$ 1,000
12	Special Department Expense	\$ 600	\$ 292	\$ 600
14	Clothing	\$ 5,000	\$ 1,705	\$ 2,000
16	Telephone	\$ 2,700	\$ 3,603	\$ 4,000
17	Utilities	\$ 6,000	\$ 5,061	\$ 6,000
19	Maint of Bldgs/Struct/ Grounds	\$ 9,000	\$ 4,387	\$ 9,000
20	Maint & Operation of Vehicles	\$ 30,000	\$ 33,812	\$ 30,000
24	Membership/Dues/Subscriptions	\$ 350	\$ 203	\$ 350
25	Travel, Conference & Meetings	\$ 1,000	\$ 667	\$ 200
26	Training	\$ 300	\$ -	
29	Street Maintenance	\$ 30,000	\$ 14,856	\$ -
33	Personnel Expense	\$ -	\$ -	\$ 2,300
	<b>Subtotal Streets</b>	\$ 396,115	\$ 296,010	\$ 266,330
	<b>CAPITAL</b>			
72	Property improvements			
73	Alley Projects	\$ 30,000	\$ -	\$ 42,000
74	Equipment Replacement	\$ 5,175	\$ 1,321	\$ -
		\$ 35,175	\$ 1,321	\$ 42,000
	<b>TOTAL STREETS</b>	\$ 431,290	\$ 297,331	\$ 308,330

**Personnel costs – 6 employees**

Public Works Director	25%	MAINT 1 (1)	90%
Accounting Assistant	35%	MAINT 1 (2)	75%
Animal Control/Code Enforceme	30%	MAINT 1 (1)	10%
Operating Manager	10%		

- 11 Supplies for the office (shared with Water & Sewer)
- 12 Supplies to operate the streets dept
- 14 Clothing, Boots
- 19 Costs to maintain the grounds & building and supplies
- 20 Vehicle maintenance and fuel
- 24 Dues: IMSA, Underground Service Alert
- 25 Meetings regarding streets operations
- 26 Training courses for the street dept
- 29 Street maintenance costs (paint, signs, cold mix, concrete, patching, irrigation, lumber)
- 33 Pre-employment physicals, Drug testing, Drivers License upgrades, education reimbursements
- CAPTIAL**
- 73 Alley projects (all alley projects) \*reserves set aside from Refuse contract
- 74 Equipment Replacement



Personnel costs (3)	Rec	Gen Gov	Parks	Refuse	Transit	Insurance	
Community Services Director	30%	10%	30%	5%	15%	10%	100%
Recreation Leader	45%						
Recreation Supervisor	75%						

- 11 paper, postage, envelopes
- 12 Special Departmental (Uniforms, Event Shirts, hats, equipment, awards, Easter event, Fall Festival, Christmas parade)  
\*Sea train
- 16 Telephone
- 17 Utilities-(Dobson Field lights)
- 20 Maintenance on Vehicles, Mileage reimbursement (per the IRS rate)
- 24 Kiwanis
- 25 Travel, conferences & Meetings
- 74 Equipment:



Personnel costs (5 employee	<b>Parks</b>
Community Services Director	30%
Maint I (2)	100%
Recreation Leader	5%
Recreation Supervisor	5%

- 12 Special Departmental
- 16 Telephone
- 17 Utilities
- 19 Maint of Buildings, Structures and Grounds (Park Restrooms)
- 20 Maintenance on Vehicles, Mileage reimbursement (per the IRS rate)
- 27 Landscape & Lighting costs of Assessment Districts
  - \*Water, South Calif Edison, F&H Lawns and Irrigation supplies
  - Tree trimming
- 73 Park capital
- 74 Equipment
 

Utility truck	\$	25,000
Mower Rebuilds	\$	<u>10,000</u>
	\$	35,000

\$ -



ACCT NO.	DESCRIPTION	BUDGET 2015/2016	TO DATE 2015/2016	ADOPTED 2016/2017
1	Salaries - Regular	\$ 326,316	\$ 258,737	\$ 355,500
2	Salaries - Hourly	\$ 5,000	\$ -	\$ 2,500
3	Salaries - Overtime	\$ 5,000	\$ 1,705	\$ 3,200
4	Disability Insurance	\$ 3,200	\$ 3,200	\$ 3,750
5	Retirement & Life Insurance	\$ 88,580	\$ 82,916	\$ 84,000
6	Social Security - Medicare	\$ 4,800	\$ 3,500	\$ 4,800
8	Health Insurance	\$ 74,000	\$ 48,137	\$ 80,000
9	Workers' Compensation	\$ 22,000	\$ 28,232	\$ 29,150
11	Office Supplies	\$ 8,755	\$ 9,895	\$ 9,900
12 1	Supplies from Well to Home	\$ 51,500	\$ 34,058	\$ 38,000
12 2	Water Wells	\$ 30,900	\$ 112,119	\$ 75,000
12 3	Water Meters	\$ 15,450	\$ 21,758	\$ 12,000
12 4	Fire Hydrants	\$ 15,450	\$ 4,300	\$ 15,450
12 5	Pipe Maintenance	\$ 20,000	\$ 10,984	\$ 20,000
12 6	Trench Repair	\$ 7,500	\$ -	\$ 7,500
13	Office Equipment Expense	\$ 2,000	\$ 1,479	\$ 2,000
14	Clothing	\$ 2,000	\$ 1,776	\$ 2,000
16	Telephone	\$ 8,755	\$ 13,338	\$ 13,000
17	Utilities	\$ 140,000	\$ 122,833	\$ 140,000
19	Maint of Bldgs/Struct/Grounds	\$ 10,000	\$ 5,992	\$ 10,000
20	Maint & Operation of Vehicles	\$ 20,000	\$ 16,129	\$ 18,000
21	Professional & Spec. Service	\$ 15,000	\$ 5,480	\$ 10,500
22	Contractual Service	\$ 18,000	\$ 15,453	\$ 18,000
23	Insurance, Bonds & Retirement	\$ 16,500	\$ 18,196	\$ 25,000
24	Membership/Dues/Subscriptions	\$ 900	\$ 409	\$ 600
25	Travel, Conference & Meetings	\$ 1,500	\$ 1,352	\$ 1,500
26	Training	\$ 1,000	\$ 119	\$ 1,000
33	Personnel Expense	\$ 4,100	\$ 2,006	\$ 3,000
	<b>Subtotal Water</b>	\$ 918,206	\$ 824,103	\$ 985,350
	<b>CAPITAL</b>			
71 1	USDA Loan Payment	\$ 225,000	\$ 221,860	\$ 220,000
71.02-04	Meter Lease payments		\$ 185,000	\$ 185,000
71.03	Water capital			\$ 75,000
74	Equipment Replacement	\$ 2,775	\$ 1,321	\$ 44,400
74-3	Water Meter Project	\$ 290,000	\$ -	
75-01	Vehicle Replacement Reserves	\$ 8,000	\$ 8,000	\$ 8,000
		\$ 525,775	\$ 416,181	\$ 532,400
	<b>TOTAL WATER</b>	\$ 1,443,981	\$ 1,240,285	\$ 1,517,750

Personnel Costs (15 employees)

City Administrator	25%	Operating Manager	30%
Deputy City Clerk/Personnel	25%	Operator II (2)	50%
Finance Director	27%	Maint. 1 (1)	80%
Public Works Director	40%	Maint. 1 (2)	20%
Admin Assistant	40%	Mechanic II	60%
Accounting Assistant	50%		
Accounting Assistant	30%		

- 11 25% of the cost of office supplies and postage for the Utility Billings
- 12 01 Well to Home Supplies
- 12 02 Water well testing, repairs and maintenance
- 12 03 Smart Meters- service fee for each account .75
- 12 04 Water Wells
- 13 Office Equipment:
- 14 Boots
- 16 30% of the cost of Administration and Finance.
- 17 20% of the cost of General Government.
- 19 25% of the cost of General Government.
- 21 Engineering Services, Liebert Cassidy Legal Consultation, Attorney
- 22 XEROX (ACS) -Software maintenance and support, EMD-IT Support, Internet Service
- 23 Liability Insurance.
- 33 Personnel costs: Pre-employment physicals, drug testing, vaccinations, Education reimbursement program
- 71.003 Monitoring well for ground water
- 74 Equipment Replacement
 

Pipe Cutter	\$	1,600
Excavator & attachment	\$	<u>42,800</u>
	\$	44,400
- 75-01 Vehicle Replacement Reserves \$ 8,000



Personnel costs

Total employees (10)

PW Director	10%	Admin Assistant	5%
City Administrator	3%	Accounting Assistant Assist	10%
Finance Director	4%	Accounting Assistant Assist	15%
Community Services Director	5%	Accounts Payable	5%
		CS accounting assist (2)	5%

- 11            25% of the cost of office supplies, postage for UB  
33% of the Utility Billing outsource costs (Tulare County Print)
- 12            Dept Operating -Free Dump Week
- 13            Equipment upgrades:  
\*\*shared with Gen Fund, Water and Sewer
- 16            Frontier: Finance dept -Shared costs with water and sewer
- 17            Utilities (costs shared with sewer, water and general government)
- 19            25% of the cost of General Government Bldgs
- 22            Refuse Contract -Refuse contract (79% of revenue received)  
\*MID VALLEY \*\*2016 increase in costs for services
- 22 01        XEROX (software & hardware support), EMD (IT contract)
- 29            Alley repair costs (4% of receipts)
- 34-1         Franchise Fee 5% Refuse contract
- 34-2         Street sweeping and leaf collection costs to the city (5% of receipts)

ACCT NO.	DESCRIPTION	BUDGET 2015/2016	TO DATE 2015/2016	ADOPTED 2016/2017
1	Salaries - Regular	\$ 262,000	\$ 259,222	\$ 275,500
2	Salaries - Hourly	\$ 5,000	\$ -	\$ 2,500
3	Salaries - Overtime	\$ 5,000	\$ 2,275	\$ 3,500
4	Disability Insurance	\$ 2,520	\$ 2,520	\$ 2,570
5	Retirement & Life Insurance	\$ 71,225	\$ 84,362	\$ 56,300
6	Social Security - Medicare	\$ 3,725	\$ 3,046	\$ 3,800
8	Health Insurance	\$ 61,000	\$ 49,790	\$ 63,000
9	Workers' Compensation	\$ 17,500	\$ 22,465	\$ 22,300
11	Office Expense	\$ 7,500	\$ 8,780	\$ 7,500
12-1	Main Plant	\$ 68,000	\$ 74,093	\$ 95,000
12-2	Lift Stations	\$ 12,360	\$ 25,567	\$ 25,000
12-003	Small Tools			\$ 2,000
12-004	Storm drain			\$ 2,000
12-5	Pipe Maintenance	\$ 20,000	\$ 3,098	\$ 20,000
12-6	Trench Repair	\$ 7,500	\$ -	\$ 4,500
13	Office Equipment Expense	\$ 2,000	\$ 1,400	\$ 2,000
14	Clothing	\$ 1,250	\$ 1,205	\$ 1,250
16	Telephone	\$ 4,120	\$ 4,546	\$ 4,600
17	Utilities	\$ 110,000	\$ 92,227	\$ 95,500
19	Maint of Bldgs/Struct/Grounds	\$ 15,450	\$ 8,865	\$ 15,000
20	Maint & Operation of Vehicles	\$ 15,450	\$ 17,361	\$ 15,800
21	Professional/Specialized Service	\$ 8,240	\$ -	\$ 10,000
22	Contractual Services	\$ 31,000	\$ 35,012	\$ 31,500
23	Insurance/Bonds/Retirement	\$ 21,000	\$ 12,496	\$ 22,000
24	Membership/Dues/Subscriptions	\$ 600	\$ 409	\$ 600
25	Travel, Conference & Meetings	\$ 1,000	\$ 1,306	\$ 1,000
26	Training	\$ 1,000	\$ -	\$ 1,000
33	Personnel Expense	\$ 3,500	\$ 2,048	\$ 3,500
	<b>Subtotal Sewer</b>	\$ 757,940	\$ 712,093	\$ 789,220
	<b>CAPITAL</b>			
71	Upgrades	\$ 232,500	\$ 13,872	\$ 25,000
71-1	USDA Loan Payment	\$ 132,000	\$ 127,147	\$ 127,000
71-3	Construction	\$ 75,000	\$ -	
73-1	Land improvements	\$ 250,000	\$ -	\$ 250,000
74	Equipment Replacement	\$ 29,175	\$ 26,874	\$ 25,000
75-1	Vehicle Replacement Reserve	\$ 8,000	\$ 8,000	\$ 8,000
	<b>Total Capital</b>	\$ 726,675	\$ 175,893	\$ 435,000
	<b>TOTAL SEWER</b>	\$ 1,484,615	\$ 887,986	\$ 1,224,220

Personnel costs

Total employees (15)

Public Works Director	25%	Admin Assist	20%
City Administrator	25%	Accounting Clerk	30%
Deputy City Clerk/Personnel	15%	Accounting Clerk	35%
Finance Director	26%	Maint I (1)	10%
Operations Manager	5%	Maint I (2)	5%
Operator II	50%	CS Clerks (1)	5%
Mechanic II	40%		

11 25% of the cost of office supplies, postage (shared with water and sanitation)  
33% of the cost for postage, printing and card stock for Utility Billing

12-1 Sewer plant testing, SWRCB annual permit fees (\$25,000)

12-2 Lift Station Maint & Repairs

12-3 Small tools (asset less than 5,000)

13 Office equipment upgrades: share costs with water and sanitation

16 30% of the cost of Administration and 30% of the cost of Finance Dept.

17 20% of the cost of General Government Buildings.

19 plant maint & lab equip replacement & 25% share of Gov't Bldgs

21 Engineering: (contract with Quad Knopf) treatment plant, sludge pond inspections and new well testing

22 XEROX (ACS) -Software maintenance and support, EMD-IT Support, Internet Service

23 Liability Insurance (Property) CSJVRMA

33 Personnel costs: Boots, Education Reimbursement program

**CAPTIAL**

71	Sewer Lift Station upgrades	\$	25,000
71-1	USDA Loan (5 mil sewer project 2003) 40yr loan (34 years remaining)	\$	127,000
71-3	Ground water monitoring wells (\$75,000 budgeted FY16, not expended)		
73-001	Sludge Bed Lining (2)	\$	250,000
74	Equipment Replacement: WWTP VFD/PLC/OIT	\$	25,000
75-01	Vehicle Replacement Reserves	\$	8,000
		\$	<u>435,000</u>













<b>Personnel costs</b>		<b>Total employees (5)</b>	
CS accounting assistant	25%	Community Services Direct	15%
CS accounting assistant	10%	DAR driver	100%
Operating Manager	20%		

- 11 Office supplies
- 16 Verizon
- 17 Utilities (Southern Calif Edison)
- 20 Maintenance & Operation of Vehicles  
\*\*Southern Calif Gas Co (CNG Fuel)
- 33 Personnel Expense
- 74 **Equipment**
- 74-1 **Buildings**













**CITY OF EXETER SALARY SCHEDULE  
FY 2016/2017**

Miscellaneous Classifications	Step A	Step B	Step C	Step D	Step E
FY 2016-2017					
City Administrator	10,401	10,921	11,358	11,811	12,284
Finance Director	7,254	7,636	8,038	8,460	8,906
Community Services Director	6,741	7,094	7,471	7,861	8,274
Public Works Director	6,741	7,094	7,471	7,861	8,274
Deputy City Clerk/Personnel Officer	4,919	5,178	5,448	5,734	6,034
Operations Manager	5,277	5,540	5,819	6,109	6,414
Chief Operator	4,436	4,666	4,919	5,164	5,424
Operator II, Water/Wastewater	4,007	4,217	4,438	4,672	4,919
Operator I, Water/Wastewater	3,804	4,006	4,213	4,436	4,666
Maintenance Person III	3,622	3,814	4,013	4,224	4,445
Maintenance Person II	3,323	3,496	3,681	3,874	4,077
Maintenance I	2,962	3,120	3,285	3,459	3,638
Mechanic II	3,611	3,802	4,002	4,211	4,433
Accounting Assistant	3,114	3,279	3,450	3,633	3,822
Administrative Assistant	3,114	3,279	3,450	3,633	3,822
Office Assistant	2,715	2,850	2,995	3,143	3,302
Senior Clerk Dispatcher	3,485	3,670	3,862	4,064	4,279
Clerk Dispatcher	3,074	3,233	3,405	3,585	3,771
Dial-A-Ride Driver	2,847	2,992	3,143	3,294	3,464
Recreation Supervisor	3,485	3,670	3,862	4,064	4,279
Recreation Leader	2,715	2,850	2,995	3,143	3,302
Animal Control/Code Enforcement	3,032	3,189	3,358	3,538	3,720

**Effective July 1, 2016:**

Table represents a 2.0% salary increase for all union members

All salaries shown are monthly amounts.

Police Classifications	Step A	Step B	Step C	Step D	Step E
Chief of Police	8,387	8,806	9,158	9,525	9,906
Lieutenant	6,898	7,243	7,533	7,834	8,147
Sergeant	5,405	5,675	5,959	6,257	6,569
Police Officer	4,235	4,447	4,668	4,902	5,147

Table represents a 2.0% salary increase to every classification, Chief exempt.

C, D, and E Steps for Lieutenant and Chief are 4% intervals from prior step.

ALL sworn classifications include 2% for Uniform Allowance Conversion as of 7/1/2014 - The \$900 per year uniform allowance has been eliminated

E-Step Police Officer is the benchmark position upon which linked formulas are based.

Miscellaneous Classifications	Step A	Step B	Step C	Step D	Step E	Allocated Positions
City Administrator				1		1
Finance Director					1	1
Community Services Director					1	1
Public Works Director					1	1
Deputy City Clerk/Personnel Officer					1	1
Operation Manager					1	1
Chief Operator						0
Operator II, Water/Wastewater	1	1			1	3
Operator I, Water/Wastewater						0
Maintenance Person III					1	1
Maintenance Person II						0
Maintenance I	1		1		2	4
Mechanic II	1					1
Accounting Assistant	1				2	3
Administrative Assistant					1	1
Office Assistant						0
Senior Clerk Dispatcher					1	1
Clerk Dispatcher			1			1
Dial-A-Ride Driver					1	1
Recreation Supervisor					1	1
Recreation Leader					1	1
Animal Control/Code Enforcement					1	1

2% salary increase effective July 1, 2016

All salaries shown are monthly amounts

Police Classifications	Step A	Step B	Step C	Step D	Step E	Allocated Positions
Chief of Police					1	1
Lieutenant					1	1
Sergeant	1		1		1	3
Patrol Officer	2		1	3	6	12

\*E-Step Sergeant is Master Sergeant - See MOU for details

\*E-Step Police Officer is the benchmark position upon which linked formulas are based.