



## **SPECIAL CITY COUNCIL MEETING AGENDA**

**Wednesday, May 15, 2019 – 9:00 a.m.**

317 Broad Street  
Nevada City, CA 95959  
City Hall - Beryl P. Robinson, Jr. Conference Room

ANY MEMBER OF THE AUDIENCE DESIRING TO ADDRESS THE COUNCIL OR COMMISSION ON ANY ITEM ON THIS AGENDA: After receiving recognition from the Mayor, give your name and address, and then your comments or questions. Please direct your remarks to the Councilmembers. In order that all interested parties have an opportunity to speak, please limit your comments to the specific item under discussion. All citizens will be afforded an opportunity to speak, consistent with their Constitutional rights. Time limits shall be at the Mayor's discretion. IF YOU CHALLENGE the Council's decision on any matter in court, you will be limited to raising only those issues you or someone else raised at the meeting or Public Hearing described on this agenda, or in written correspondence delivered to the City Council at, or prior to, the meeting or Public Hearing. Requests for disability-related modifications or accommodations may be made to the City Clerk, by telephone or in writing. Requests should be made least 24 hours prior to the meeting. Materials related to an item on this Agenda submitted to the Council after distribution of the agenda packet are available for public inspection in the City Hall at 317 Broad Street, Nevada City, CA during normal business hours.

### **9:00 a.m. Call to Order - Roll Call**

1. **HEARING FROM THE PUBLIC:** Comments on items NOT ON THE AGENDA are welcome at this time. However, action/or discussion by the Council may not occur at this time. Comments are limited to three (3) minutes.
2. **Subject:** 2019-2020 Budget Workshop to review draft budget and take all necessary actions toward a balanced budget and schedule for Public Hearing on June 12, 2019.  
**Recommendation:** Council Action

### **ADJOURNMENT**

#### **City Clerk's Certification of Posting of Agenda**

*I, Loree' McCay, Deputy City Clerk for the City of Nevada City, declare that the foregoing agenda for May 15, 2019, Special Meeting of the Nevada City City Council was posted on May 10<sup>th</sup>, 2019 at the entrance of the City of Nevada City (City Hall), 317 Broad Street, Nevada City, CA*

*Signed this 10<sup>th</sup> day of May, 2019 at Nevada City, California*

---

**Loree' McCay**  
**Administrative Services Manager, Deputy City Clerk**

## REPORT TO CITY COUNCIL

City of Nevada City  
317 Broad Street  
Nevada City, CA 95959  
[www.nevadacityca.gov](http://www.nevadacityca.gov)

May 15, 2019

---

**TITLE: Proposed Draft Budget, Fiscal Year (FY) 2019-2020**

**RECOMMENDATION:** The proposed FY 19/20 draft budget is being presented at the Nevada City Council Budget Workshop May 08, 2019. The proposed draft includes a summarized overview of the City's budget which includes; a budget summary of revenues and expenditures for the General Fund, Special Funds including Measure "C", Measure "L" and Measure "S", the Water Fund and Wastewater Fund. The proposed draft budget aspires to achieve the City's goals and objectives within the City's available resources. Council direction is requested regarding any potential improvements to the proposed FY 19/20 budget.

**CONTACT:** Catrina Olson, City Manager  
Loree' McCay, Administrative Services Manager

**BACKGROUND / DISCUSSION:**

The City's financial vitality and sustainability have improved slowly over the previous five fiscal years (FY). The City continues to strive in attaining a fiscal position that supports the ability of the City to create reserves for the General Fund. Special tax Measure "L" has enabled the City to set aside \$792k in reserves for general operations, pension expense and vehicle replacement by FY 18/19. Measure "L" concluded April 2018. The citizens of Nevada City experienced reductions in City services between FY 08/09 and 12/13. For last seven fiscal years, the City has seen an improved financial position in the General Fund balance. The City has maintained a positive unassigned fund balance over the last several fiscal year is moving from a negative fund balance to a positive position. There is a proposed increase in the unassigned balance due to the nature of the forecasted revenues and expenditures for FY ending 19/20.

The City has experienced continued improvement in the projected financial condition since fiscal year 12/13, however the City has experienced significant increases in pension costs due to the changes in actuarial calculations in the past several years and will see further increases with the discount rate changes and amortization schedule reduction from 30 years to 20 years in pension calculations that began FY 18/19. With the slight improvements in the General Fund and the passage of Measure "L" the City has maintained full service levels, as well as, incorporated minor operational and capital outlay increases associated to deferred maintenance. With the passage of Measure "C"

the City is funding for additional City Firefighter positions and implementation of one additional Police Officer position.

Below are highlights of the projected budget 19/20 assumptions:

- ✚ *CalPERS employer contribution rate increase for first tier miscellaneous employees from 33.15% to 41.944%, a major increase of 8.794%. Miscellaneous employees currently contribute the full 8% of the employee rate. (A total of 21.753% in the last three fiscal years). The current CalPERS unfunded liability for miscellaneous employees as of the end of FY 17/18 was \$2.18 million.*
- ✚ *CalPERS employer contribution rate increase for first tier safety employees from 38.843% to 43.254%, an impactful increase of 4.411%. The Police Officer Association (POA) employees, the Police Lieutenants and all Firefighters are paying the full 9% of the employee rate. (A total of 11.172% in the last three fiscal years). The current CalPERS unfunded liability for safety employees as of the end of FY 17/18 was \$4.74 million.*
- ✚ *As of July 1, 2019 the Miscellaneous Employees Association members and the Management and Supervisory Employee members will be receiving a 2.5% increase. The Nevada County Professional Firefighters, Local 3800 members will be receiving 4% and the Police Officer's Association will be receiving 2% (which they have chosen to defer during open negotiations to possibly be used to fund additional pension/medical vehicles for retirement).*
- ✚ *Increase in medical benefits of 9% and dental of 5% with a 90%/10% employee cost sharing.*
- ✚ *Increase in the worker's compensation premium of 33% (\$52.7k) from the previous fiscal year 18/19 (overall workers compensation premium is \$211k for fiscal year 19/20). The City is receiving an additional assessment of 45k for fiscal year 18/19 for a total premium of \$203k.*
- ✚ *Increase in premiums for the liability program of 13% (\$18.7K) from the FY 18/19 (overall liability and property coverage premiums are \$164.4k for FY 19/20).*
- ✚ *The City Attorney for legal services to be provided by Jones and Mayer is at \$85k, as well as, additional \$50k for repayment of attorney's fees associated to the litigation regarding B&B's.*
- ✚ *The average hourly rate for pool staff will be increasing from \$11.63 to \$12.81 per hour July 1, 2019 due to the continued increases in minimum wage.*

## **General Fund:**

- ✚ *The City's General Fund budget shows a positive net change in the fund of \$1,089 (revenues over expenditures).*
- ✚ *Revenues are budgeted at \$4.83 million which is an increase of 17% from the FY 18/19 adopted budget of \$4.12 million. The increase is predominately associated to property taxes, cannabis business taxes and permits and parking meter revenues (projected increase from \$.25 to \$.50 per hour).*
- ✚ *The single largest revenue source for the General Fund continues to be property tax, representing 35% of the budgeted revenue base at \$1.72 million, and represents a 10% increase over the FY 18/19 budget. Actual property taxes received for FY 18/19 are projected to be \$1.65 million (includes motor vehicle fess in lieu of property tax).*
- ✚ *The second largest revenue source is sales tax, representing 22% of the budgeted revenue base at \$1.05 million. The City's outside sales tax consultant HdL has provided the City with this sales tax projection which is a 6% increase over the FY 18/19 budget. Actual sales taxes received for FY 18/19 are projected to be \$1.06 million.*
- ✚ *Transient Occupancy Tax (TOT) is projected to be at \$420k, a slight increase of \$20k over the FY 18/19 adopted budget of \$420k based on actual that has been received in FY 18/19.*
- ✚ *Business licenses are projected to be \$79.6k with the passage of ballot Measure "X", the business license fees will go up annually by the Consumer Price Index (CPI). Which is currently at 2% for the past 12 months.*
- ✚ *Cannabis application and permit fees and the Measure "F" excise tax collection are projected to be \$310k based on actual taxes being collected and projected annual permit renewal fees that will begin in FY 19/20.*
- ✚ *The Parks and Recreation programs budget at \$141k is flat to the FY 18/19 budget.*
- ✚ *Parking meter and citation revenue at \$405k is up 76% from the FY 18/19 adopted budget associated to significant projected increase in parking meter collection tied to changing rates from \$.25 per hour to \$.50 per hour and expanding metered parking locations.*

- ✚ *The City will be hiring a consultant to update the A-87 Cost Allocation plan for indirect costs. A program income projection of \$250k is included in the FY 19/20 budget, which is an increase from the current plan of \$173k.*
- ✚ *General Fund operating expenditures for the Departments of Finance and Administration, City Council, Planning Commission, City Attorney, City Planner, City Engineer, City Manager, City Clerk and Treasurer, Fire, Police, Public Works, Park and Recreation, and the Veteran's Building total \$4.8 million for the FY 19/20 which is an increase of \$589k or 14% as compared to the FY 18/19 adopted budget of \$4.2 million. The increase is mainly associated to increased capital outlay, the City Attorney (B&B litigation), Police Department (an additional Compliance Officer position and pension costs), Fire Department (4% increase in salary and pension costs) and Planning Department (housing element update). The Police Department See the yellow column on the General Fund page with the variances in each department.*
- ✚ *Within the departmental budgets, the A-87 Cost Allocation for indirect costs has been split out for clarity.*

### **Special Funds:**

The City's Special Funds budget includes City approved grants, tax measures and state supplied funds that are restricted for specific uses. Below is a summary of the Special Funds.

- ✚ *The City's Special Funds are budgeted at revenues over expenditures of \$49.4k for FY 19/20. (In certain funds this will reduce the existing fund balance.)*
- ✚ *The Special Fund total budgeted revenues are \$4.34 million (includes transfers in) for FY 19/20.*
- ✚ *The Special Fund total budgeted expenditures are \$3.30 million (includes transfers out) for FY 19/20.*
- ✚ *The City has budgeted revenues and expenditures of \$2.1 million (includes the City's 11.4% match) for the Highway Bridge Project at Nevada Street for construction.*
- ✚ *The City has budgeted revenues and expenditures of \$140k from the Congestion Mitigation and Air Quality grants (CMAQ) for the Stiles/Searls and Boulder projects.*
- ✚ *There are budgeted revenues and expenditures of \$55k for the Brownsfield cleanup grant.*

- ✚ *The City received the 2015 Community Development Block Grant (CDBG) and has revenues and expenditures budgeted at \$185k for curb cuts and bringing the bathrooms at Pioneer Park into compliance with the American's with Disabilities Act (ADA) compliant.*
- ✚ *Measure "L" did sunset April 2018 and does not have a revenue budget for FY 18/19.*
- ✚ *There is one final budgeted capital outlay being proposed is for \$85k for FY 19/20 to close the fund out. The proposed project is to repair the City Hall roof and balcony. (See the Measure "L" page in the budget).*
- ✚ *There are budgeted revenues of \$459k for Measure "C" for FY 19/20. The City worked with HdL to establish this projection. There are budgeted operational expenditures of \$483k, which includes a projected debt service payment of \$50k for the new engine that was purchased during FY 18/19 (financed), as well as, a 40% full time equivalent shared firefighter as part of the continued shared services with Grass Valley. This puts Measure "C" expenditures over revenues of (\$25k). This will be taking from the existing fund balance from the previous fiscal year. A detailed list of the expense accounts is included in the budget.*
- ✚ *There are budgeted revenues of \$923k for Measure "S" for FY 19/20 which include \$300k from SB1 State funding used to compliment the City's streets and roads budget (Measure "S"). The sales tax projection at \$622k is down slightly as compared to the \$631k budget in FY 18/19. The City worked with HdL to establish the FY 19/20 projection. Major capital projects Commercial Street, Old Downieville Highway and South Pine Street and Boulder Street sidewalks and railing. A transfer of funds for the Nevada Street Highway Bridget project match of \$200k is included.*

Special Funds that the City receives are an integral part of the City's budget and enable the City to complete significant operational and capital projects that may not otherwise have been accomplished due to the City's limited resources and the lack of general funding.

### **Enterprise Funds:**

- ✚ ***The City's Water Department** fund budget is to be \$3,640 revenues over expenditures. The City's Water Department budget includes the expenses associated to the water distribution system.*
- ✚ *Revenues are budgeted at \$879k, which is an increase of 4% from the FY 18/19 adopted budget of \$848k. The increase is tied to average historical water use over the last five years.*

- ✚ Operational expenditures for the water treatment plant are budgeted at \$410k for FY 19/20, which is a 7% increase as compared to the FY 18/19 adopted budget of \$383k. The additional operational costs are associated increases in operational materials, supplies and chlorine/chemicals and projected increase in the A-87 Cost Allocation. Capital outlay at \$65k is 30% less compared to FY 18/19 adopted budget of \$90k. The capital outlay project is for the creek diversion pipeline.
- ✚ Operational expenditures for the water distribution are budgeted at \$200k for FY 19/20 and are 11% higher than the FY 18/19 adopted budget of \$180k and is associated a projected increase in the A-87 Cost Allocation plan. Capital outlay is budgeted at \$200k for line replacement at Commercial Street and Old Downieville Highway.
- ✚ **The City's Wastewater Department** fund budget will reduce the unrestricted net position by (\$262k) for the FY 19/20. The City's wastewater department budget includes the expenses associated to the wastewater collection system.
- ✚ Revenues are budgeted at \$1.4 million which flat as compared to the FY 19/20 adopted budget of \$1.4 million. The City completed a wastewater rate study in 2018 and implemented a rate increase January 1, 2019. This will be followed with another increase on January 1, 2020. The rate adjustment was projected to increase revenues by approximately \$80k for FY 19/20, however, was offset by a 15% reduction in January/February water usage/flow, of which 40% of the wastewater rate is based on. The increased rates merely offset the reduction in water usage leaving projected revenue collection flat for FY 19/20 as compared to FY 18/19.
- ✚ Operational expenditures for the wastewater treatment plant are budgeted at \$1.14 million for FY 19/20 is an increase from the adopted budget of \$1.12 million for FY 18/19 and is associated to an increase in chlorine and chemical costs, and increased need for bacterial testing and an increase in the A-87 Cost Allocation plan. Capital outlay at \$75k is 36% less than the FY 19/20 adopted budget. The City will be working on obtaining an Environmental Protection Agency (EPA) grant through the State Revolving Fund for approximately \$300k to complete a Headworks Auto Grit Removal project an upgrade to the Supervisory Control and Data Acquisition (SCADA) equipment. The \$75k is budgeted for the required 25% match.
- ✚ Operational expenditures for the wastewater collection system are budgeted at \$247k for FY 19/20 and is 20% higher than the FY 19/20 adopted budget of \$205k associated to an increase in salaries and benefits associated to hiring a permanent Chief Plant Operator and an increase in the A-87 Cost Allocation plan. Capital outlay at \$200k is 00% lower than FY 18/19 adopted budget of \$251k. Capital outlay is budgeted

*line replacement at lower Commercial Street and miscellaneous line replacement to address inflow and infiltration (INI) in the public portions of the City's wastewater system.*

### **Final Comments:**

Overall the health of the General Fund has been improving. The addition of Measure "L" was fundamental in providing tremendous support to the General Fund in improving and repairing infrastructure associated to the City's deferred maintenance experienced during the recession, has facilitated re-introduction of full time City management positions, and has enabled the City to set up General Fund reserves. With the City projected to end FY 18/19 \$106,528 revenues over expenditures, as well as, the proposed \$1,089 revenues over expenditures for FY 19/20, the unassigned fund balance remains positive but has fluctuated over the last 3 fiscal years. The General Fund unassigned fund balance for the FY ending 10/11 was (\$242k) and is projected to be at \$375k for FY 19/20 The total General Fund balance projected to be at \$1.7 million remains flat to the fund balance projected for FY 18/19 end. The total fund balance includes \$792k for general operations, pension costs and vehicle replacement, all of which have been contributed by Measure "L".

The City faces several ongoing issues that pose potential challenges to the City's goals and objectives of maintaining the current fiscal position with continued proliferation of its financial stability. In the past four fiscal years CalPERS has implemented methodology changes in calculating pension costs. These changes have impacted rates causing them to rise beginning FY 15/16 and will continue to negatively influence rates in future fiscal years. The City began preparing for this during FY 13/14 by allocating reserves from Measure "L" funds to offset the increased rates. By FY end 18/19 the City will have \$175k reserved. The City successfully implemented the Governmental Accounting Standards Board (GASB) 68 during the FY 14/15 audit which required the City to book their unfunded pension obligation to the City's financial reports. The City's current unfunded obligation has grown to \$4.7 million as of June 30, 2018. The City is facing a further challenge FY 19/20 with CalPERS rates climbing significantly, again, with the discount rate lowered having been lowered to 7.375% for FY 18/19, followed by a reduction to 7.25% for FY 19/20 and 7% for FY 20/21 which will further impact rates for those years. The City is also facing further impacts with the reduction in the amortization schedule of the unfunded liability from 30 years to 20 years. Impacts to affect the City FY 20/21. The City is currently reviewing what financial impacts these continued changes will have on City pension expense and is currently looking into how contributions could begin being made to pre-fund a 115 trust to mitigate the continually growing unfunded liability.

The City was confronted with the absence of funding to meet the required increased staffing at the Fire Department so the City can adequately provide the community's fire service needs. The increase of three new Firefighters this last FY posed significant funding challenges for the City. The increase in costs associated to hiring three new Firefighters compelled the Finance and Administration Department to hold a vacancy open with a reduction of a  $\frac{3}{4}$  full time equivalent for two years with the additional funding of \$378k coming from Measure "L", which was not an original intended use of those funds. On a positive note this challenge has been addressed with the passage of Measure "C" which has provided funding for these positions and an additional Police Officer without a sunset clause. However, based on the projected budget for FY 19/20, the concern is that going forward Measure "C" may not fully support the needs of the additional positions and equipment with growing pension costs. Staff will need to be diligent in monitoring Measure "C"'s ability to support its intended purposes because this could impact the General Fund absorbing some of this costs if expenditures continue to be over received revenues. The City is finalizing a land use lawsuit related to B&B's which is coming to conclusion. The City has spent close to \$100k to defend this lawsuit. The City is facing an obligation for repayment of a portion of the plaintiff's legal expenses which could range anywhere from \$50k to upwards of \$150k. The current FY 19/20 budget does provides \$50k for this purpose. The City is also involved in a lawsuit involving a death at Highway 49 that the City has paid \$12k in FY 18/19 and is responsible up to \$25k. This difference is included in the FY 19/20 budget. These are both General Fund obligated lawsuits.

The City has experienced a reduction in water revenues associated to conservation efforts of the City's utility customers. The City has seen an average 25% decrease in water consumption as compared to consumption in 2013. FY 17/18 ended with an unrestricted fund balance of (\$6k). The FY 18/19 budget will impact the unrestricted balance positively by \$43k. A small positive infusion to the unrestricted balance of \$4k is projected for FY 19/20 with a proposed unrestricted fund balance of \$41k. The City's challenge continues to be to improve the unrestricted net position of the water fund going forward. Major capital improvements are needed in the distribution system which require a stable fund balance. The City is currently working on an updated water rate study to create a 5-year water rate plan to include rate increases that would accommodate increasing operational costs and support the City's water capital needs.

The Wastewater Fund has a proposed budget for expenditures over revenues for FY 19/20 of (\$262k), and the FY 18/19 adopted budget are expenditures over revenues of (\$296k). FY 14/15 ended with an unrestricted fund balance of \$2.35 million and has been impacted negatively based on fund performance to \$1.3 million as of FY end 17/18. With the continued projections of expenditures exceeding revenues for FY 18/19 of (\$296,161) and further for FY 19/20 of (\$261,710) the fund balance continues to be negatively impacted. With this continued trend, the City will experience an eroding

unrestricted fund balance causing future issues when the City adopts a Capital Improvement Plan based on the outcome of the conditions assessment performed previous fiscal year. The City implemented a 5-year plan for increased wastewater rates; however, the increased revenue projected with the increases is not being realized in the FY 19/20 budget based on the 15% decline in water usage for the January/February period as compared to previous fiscal years. The increased rates have simply offset the reduced utility customer usage/flow of which 40% of the City's rate is based upon. The City's challenge will be to discover creative ways to improve the unrestricted net position.

The City Council and City Staff knows that it is confronted with aged infrastructure in both the water and wastewater operations. The City's water and wastewater operations have received a conditions assessment. It is recommended that Council and staff develop an appropriate amount of the unrestricted balance in the Wastewater Fund to be designated as capital reserves for future wastewater treatment plant and wastewater collection system projects.

**ATTACHMENTS:**

- ✓ **General Fund Budget**
- ✓ **Special Funds Budget**
- ✓ **Water Budget**
- ✓ **Wastewater Budget**
- ✓ **Measure "L" Budget Detail**
- ✓ **Measure "C" Detail**

CITY OF NEVADA CITY  
FY 2019-2020 PROPOSED BUDGET  
GENERAL FUND

	Actuals FY 2013-2014	Actual FY 2014-2015	Actual 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Adopted 2018-2019	Proposed 2019-2020
<b>REVENUES:</b>							
Sales Tax (includes property in - lieu sales tax )	\$ 925,737	\$ 956,123	\$ 938,575	\$ 967,866	\$ 1,048,928	\$ 993,000	\$ 1,050,000
Property Taxes	\$ 1,054,544	\$ 1,107,508	\$ 1,150,773	\$ 1,197,110	\$ 1,277,045	\$ 1,262,310	\$ 1,419,218
Room Tax	\$ 340,766	\$ 287,593	\$ 323,814	\$ 401,616	\$ 424,318	\$ 400,000	\$ 420,000
Motor Vehicle (includes vehicle fees in lieu of property tax)	\$ 239,036	\$ 250,831	\$ 257,230	\$ 267,216	\$ 283,024	\$ 286,600	\$ 297,820
Franchises	\$ 130,419	\$ 145,472	\$ 146,854	\$ 155,558	\$ 166,131	\$ 163,750	\$ 165,000
Rent	\$ 88,064	\$ 87,030	\$ 89,009	\$ 90,762	\$ 70,753	\$ 105,240	\$ 106,590
Fire Department (Rent & Strike Team)	\$ 21,662	\$ 41,324	\$ 15,027	\$ 103,192	\$ 154,345	\$ 14,400	\$ 14,400
Licenses & Permits	\$ 63,491	\$ 64,280	\$ 64,222	\$ 76,903	\$ 73,889	\$ 84,100	\$ 79,600
Medical Cannabis Permits & Taxes (Measure "F")	\$ -	\$ -	\$ -	\$ -	\$ 65,164	\$ 115,000	\$ 310,000
Police (Court fines, PB-State, Forfeitures, POST)	\$ 77,342	\$ 101,906	\$ 77,986	\$ 84,834	\$ 48,243	\$ 65,000	\$ 35,500
Planning & Inspection Fees	\$ 26,556	\$ 27,617	\$ 27,313	\$ 25,550	\$ 29,580	\$ 35,000	\$ 98,500
Parks & Recreation Programs (includes park, pool, and summer camp)	\$ 115,973	\$ 145,851	\$ 116,112	\$ 130,795	\$ 136,760	\$ 139,700	\$ 140,500
Veterans Building Program Income	\$ 15,238	\$ 11,842	\$ 20,119	\$ 19,489	\$ 19,016	\$ 20,000	\$ 23,500
Parking Meters and Citations	\$ 221,662	\$ 175,487	\$ 273,866	\$ 237,238	\$ 201,921	\$ 230,000	\$ 405,000
Interest	\$ 333	\$ (376)	\$ (2,900)	\$ 1,918	\$ (1,350)	\$ 1,000	\$ 1,000
Other - Misc. (includes liability & workers comp. reimb. PTAF Reimb.)	\$ 65,796	\$ 110,731	\$ 78,542	\$ 117,498	\$ 35,998	\$ 15,800	\$ 10,700
Sale of Real/Personal Property	\$ 5,964	\$ 7,000	\$ 15,068	\$ 1,911	\$ -	\$ -	\$ -
A-87 Program Income	\$ -	\$ -	\$ -	\$ 173,554	\$ 173,554	\$ 173,554	\$ 250,000
Grants	\$ 11,720	\$ 39,346	\$ 52,006	\$ 30,570	\$ 13,333	\$ 17,000	\$ 10,000
<b>TOTAL REVENUES:</b>	<b>\$ 3,404,302</b>	<b>\$ 3,559,564</b>	<b>\$ 3,643,616</b>	<b>\$ 4,083,581</b>	<b>\$ 4,220,651</b>	<b>\$ 4,121,454</b>	<b>\$ 4,837,328</b>

<b>EXPENDITURES:</b>								
General Government (Finance & Administration)	\$ 542,028	\$ 514,635	\$ 475,477	\$ 471,845	\$ 494,346	\$ 524,541	\$ 491,855	\$ (32,686)
Debt Service (County Temporary Borrowing )	\$ 501,369	\$ 401,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In/Out (grant administration)	\$ (18,205)	\$ (29,739)	\$ (48,968)	\$ (41,922)	\$ (4,024)	\$ (35,000)	\$ -	\$ 35,000
A-87 Cost Allocation Adjustment	\$ (355,200)	\$ (356,727)	\$ (356,727)	\$ (356,727)	\$ (204,868)	\$ (208,868)	\$ (208,868)	\$ -
City Council	\$ 10,854	\$ 10,097	\$ 10,147	\$ 12,584	\$ 16,937	\$ 19,250	\$ 22,250	\$ 3,000
A-87 Cost Allocation Adjustment	\$ 1,668	\$ 1,668	\$ 1,668	\$ 1,668	\$ 1,668	\$ 1,668	\$ 1,668	\$ -
Planning Commission	\$ 3,694	\$ 4,605	\$ 5,041	\$ 5,101	\$ 5,351	\$ 5,510	\$ 5,260	\$ (250)
A-87 Cost Allocation Adjustment	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ -
City Attorney	\$ 38,593	\$ 90,512	\$ 66,535	\$ 102,585	\$ 101,545	\$ 112,175	\$ 137,175	\$ 25,000
Transfers In (Measure "L")	\$ -	\$ -	\$ -	\$ (30,000)	\$ (10,000)	\$ -	\$ -	\$ -
City Planner	\$ 128,763	\$ 120,355	\$ 138,691	\$ 142,174	\$ 161,503	\$ 149,993	\$ 202,590	\$ 52,597
Transfers In/Out (grant administration)	\$ -	\$ (552)	\$ (275)	\$ (708)	\$ -	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ 18,311	\$ 18,311	\$ 18,311	\$ 18,311	\$ 18,311	\$ 18,311	\$ 18,311	\$ -
City Manager	\$ 67,828	\$ 144,050	\$ 160,480	\$ 162,371	\$ 97,804	\$ 206,993	\$ 225,625	\$ 18,632
Transfers In (Measure "L")	\$ (153)	\$ (85,700)	\$ (50,000)	\$ (20,000)	\$ (15,687)	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ (52,158)	\$ (50,636)	\$ (50,631)	\$ (28,936)	\$ (28,936)	\$ (28,936)	\$ (28,936)	\$ -
City Clerk&Treasurer	\$ 2,646	\$ 2,828	\$ 2,791	\$ 2,642	\$ 2,593	\$ 2,584	\$ 2,584	\$ -
Fire (includes debt service & int payment)	\$ 479,791	\$ 555,891	\$ 617,028	\$ 833,235	\$ 788,217	\$ 625,396	\$ 676,645	\$ 51,249
Transfers In (Measure Special Fire Taxes & Measure "L")	\$ (100,349)	\$ (100,835)	\$ (101,533)	\$ (99,354)	\$ (107,189)	\$ (100,500)	\$ (100,000)	\$ 500
A-87 Cost Allocation Adjustment	\$ 30,407	\$ 30,407	\$ 30,407	\$ 30,407	\$ 30,407	\$ 30,407	\$ 30,407	\$ -
Police (includes debt service & int payment)	\$ 1,516,869	\$ 1,533,671	\$ 1,664,776	\$ 1,765,261	\$ 1,879,627	\$ 1,793,588	\$ 2,096,760	\$ 303,172
Transfers In (SLESF, ABC & Measure "L")	\$ (101,475)	\$ (148,856)	\$ (149,872)	\$ (174,861)	\$ (132,993)	\$ (100,000)	\$ (100,000)	\$ -
A-87 Cost Allocation Adjustment	\$ 70,201	\$ 70,201	\$ 70,201	\$ 70,201	\$ 70,201	\$ 70,201	\$ 70,201	\$ -
DPW (B&G, Streets)	\$ 453,349	\$ 432,359	\$ 389,901	\$ 423,037	\$ 535,447	\$ 445,881	\$ 437,798	\$ (8,083)
Transfers In/Out (Grant related project work)	\$ (7,551)	\$ (32,216)	\$ (19,374)	\$ (6,988)	\$ 11,041	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
A-87 Cost Allocation Adjustment	\$ 102,292	\$ 56,189	\$ 56,189	\$ 56,189	\$ 56,189	\$ 56,189	\$ 56,189	\$ -
Parks & Recreation (parks, pool, summer camp)	\$ 268,209	\$ 274,901	\$ 264,511	\$ 344,313	\$ 322,363	\$ 357,951	\$ 382,072	\$ 24,121
Transfers In/Out (grant administration)	\$ (1,750)	\$ (750)	\$ 6,805	\$ (3,118)	\$ (1,157)	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ 55,369	\$ 55,369	\$ 55,369	\$ 55,369	\$ 55,369	\$ 55,369	\$ 55,369	\$ -
Community Agency Support	\$ 46,882	\$ 31,364	\$ 54,662	\$ 47,972	\$ 59,856	\$ 61,050	\$ 61,550	\$ 500
Veterans Building	\$ 47,227	\$ 47,288	\$ 49,491	\$ 55,202	\$ 56,021	\$ 61,184	\$ 64,075	\$ 2,891
A-87 Cost Allocation Adjustment	\$ 1,192	\$ 1,192	\$ 1,192	\$ 1,192	\$ 1,192	\$ 1,192	\$ 1,192	\$ -
<b>Totals - Operations</b>	<b>\$ 3,751,168</b>	<b>\$ 3,591,639</b>	<b>\$ 3,362,758</b>	<b>\$ 3,839,512</b>	<b>\$ 4,261,602</b>	<b>\$ 4,126,596</b>	<b>\$ 4,632,239</b>	<b>11%</b>

<b>CAPITAL OUTLAY:</b>							
General Government (Finance & Administration)	\$ 1,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,400
City Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400
Fire	\$ 818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 5,854	\$ 117,298	\$ 104,528	\$ -	\$ -	\$ -	\$ -
Department of Public Works (DPW)	\$ 1,071	\$ -	\$ -	\$ 17,750	\$ 53,000	\$ 120,830	\$ 185,000
Parks & Recreation	\$ 253	\$ -	\$ -	\$ -	\$ 178,151	\$ -	\$ 1,400
<b>Totals - Capital Outlay</b>	<b>\$ 9,823</b>	<b>\$ 117,298</b>	<b>\$ 104,528</b>	<b>\$ 17,750</b>	<b>\$ 231,151</b>	<b>\$ 120,830</b>	<b>\$ 204,000</b>

<b>TOTAL EXPENDITURES &amp; CAPITAL OUTLAY:</b>	<b>\$ 3,760,992</b>	<b>\$ 3,708,937</b>	<b>\$ 3,467,286</b>	<b>\$ 3,857,262</b>	<b>\$ 4,492,753</b>	<b>\$ 4,247,426</b>	<b>\$ 4,836,239</b>
---	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

<b>OTHER FUNDING SOURCES AND OPERATING TRANSFERS IN/OUT:</b>							
Proceeds from Debt	\$ 500,000	\$ 400,000	\$ -	\$ -	\$ 280,000	\$ -	\$ -
Proceeds from Debt - Fixed Asset Borrowing (PD Vehicles)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In - To General Fund Prop 172 fund 272	\$ 23,336	\$ 14,965	\$ 14,965	\$ -	\$ -	\$ -	\$ -
Transfers In - To General Fund from Measure "L" fund 280	\$ 82,500	\$ 147,646	\$ 181,825	\$ -	\$ -	\$ 132,500	\$ -
Transfers In Street Maintenance Traffic Cong/Gas Tax	\$ 64,729	\$ 4,989	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In AB1600 reconciled funds	\$ -	\$ -	\$ -	\$ 95,613	\$ 170,608	\$ -	\$ -
Transfers In Restricted Funds - Parking in Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Transfers Out	\$ (132,349)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FUNDING SOURCES AND TRANSFERS IN</b>	<b>\$ 538,216</b>	<b>\$ 567,600</b>	<b>\$ 196,790</b>	<b>\$ 95,613</b>	<b>\$ 450,608</b>	<b>\$ 232,500</b>	<b>\$ -</b>

<b>NET CHANGE IN FUND</b>	<b>\$ 181,525</b>	<b>\$ 418,227</b>	<b>\$ 373,120</b>	<b>\$ 321,932</b>	<b>\$ 178,506</b>	<b>\$ 106,528</b>	<b>\$ 1,089</b>
---------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-----------------

GENERAL FUND BALANCES:	Audited FY 15/16	Audited FY 16/17	Audited FY 17/18	Projected FY 18/19	Proposed FY 19/20
Nonspendable	\$ 102,733	\$ 22,556	\$ 109,784	\$ 105,000	\$ 105,000
Restricted	\$ 649,910	\$ 827,246	\$ 958,215	\$ 1,005,715	\$ 905,715
Committed	\$ 203,138	\$ 213,638	\$ 223,823	\$ 234,323	\$ 259,323
Assigned	\$ 21,424	\$ 21,381	\$ 21,406	\$ 21,656	\$ 21,906
Unassigned	\$ 591,007	\$ 395,818	\$ 345,918	\$ 298,980	\$ 374,819
<b>TOTAL FUND BALANCES</b>	<b>\$ 1,568,212</b>	<b>\$ 1,480,639</b>	<b>\$ 1,659,146</b>	<b>\$ 1,665,674</b>	<b>\$ 1,666,763</b>

CITY OF NEVADA CITY  
 FY 2019-2020 PROPOSED BUDGET  
 SPECIAL FUNDS

REVENUES:

	Actual FY 2014-2015	Actual FY 2015-2016	Actual FY 2016-2017	Actual FY 2017-2018	Adopted 2018-2019	Proposed 2019-2020
<i>Special - Restricted Uses</i>						
AB 1600	\$ 39,585	\$ 6,371	\$ 1,153	\$ 17,437	\$ 24,790	\$ 24,240
P&R Quimby	\$ 124	\$ 201	\$ 214	\$ 2,010	\$ 50	\$ 1,810
Donation	\$ 9,421	\$ 9,641	\$ 263	\$ 11,906	\$ 200	\$ 2,150
Highway Bridge Project (Nevada St. Bridge)	\$ 3,128	\$ (119)	\$ (900)	\$ 274,903	\$ 415,000	\$ 1,860,000
Gas Tax	\$ 108,637	\$ 86,201	\$ 80,880	\$ 101,435	\$ 106,970	\$ 151,670
NCTC RSTP/STIP Streets & Roads	\$ 960	\$ (2)	\$ 150,922	\$ 32,600	\$ 30,000	\$ 40,000
NCTC Local Ped & Bike	\$ -	\$ -	\$ 28,800	\$ 31,100	\$ 30,000	\$ -
CMAQ Grant - Streets & Roads	\$ 20,441	\$ 371,639	\$ 114,360	\$ 242,170	\$ 350,000	\$ 140,000
Traffic Relief	\$ -	\$ -	\$ -	\$ 3,658	\$ -	\$ 3,670
Regional Traffic Mitigation	\$ 23,843	\$ -	\$ -	\$ 7,555	\$ -	\$ 7,565
FEMA	\$ 816	\$ 17,372	\$ 8,760	\$ 233,722	\$ -	\$ -
Indian Trails	\$ 215	\$ 332	\$ 340	\$ 433	\$ 350	\$ 350
US Tank Removal	\$ 11,874	\$ -	\$ -	\$ -	\$ -	\$ -
CalFire	\$ -	\$ -	\$ (49)	\$ 193,108	\$ -	\$ -
LWCF - Pool Rehabilitation	\$ -	\$ -	\$ 6,117	\$ 93,963	\$ -	\$ -
Little Deer Creek Restoration Project	\$ -	\$ -	\$ 33,833	\$ 272,437	\$ 200,000	\$ -
Brownsfield - Quartz Mill	\$ 179,826	\$ 158,695	\$ 18,709	\$ 45,954	\$ 100,000	\$ 55,000
Fire Taxes (1986, 2003, Tax Cap.)	\$ 100,044	\$ 99,528	\$ 98,593	\$ 98,419	\$ 100,500	\$ 100,500
NC Rec/Quimby	\$ (14)	\$ (22)	\$ -	\$ (0)	\$ 19,800	\$ -
CDBG 2012/2015	\$ 307,472	\$ 48,725	\$ 131,417	\$ 18,950	\$ 206,980	\$ 185,000
NC CABY	\$ 78,905	\$ 345,968	\$ -	\$ -	\$ -	\$ -
Washington CABY	\$ 60,035	\$ 275,394	\$ 331,917	\$ 244,315	\$ -	\$ -
Prop. 172 - SB509	\$ 39,354	\$ 37,806	\$ 36,082	\$ 42,270	\$ 30,000	\$ 38,000
Mathivet	\$ 310	\$ 502	\$ 479	\$ 396	\$ 250	\$ 250
Supplemental Law Enforcement (SLESF)	\$ 88,571	\$ 100,606	\$ 155,038	\$ 111,597	\$ 100,000	\$ 100,200
Measure "L" Tax (restricted)	\$ 462,598	\$ 413,999	\$ 462,175	\$ 373,962	\$ -	\$ 5,600
Measure "C"	\$ -	\$ -	\$ 88,057	\$ 479,689	\$ 481,550	\$ 458,000
Constitution Day Parade	\$ 2,551	\$ 5,100	\$ 3,250	\$ 8,105	\$ 6,000	\$ 8,000
Measure "S" Tax (restricted)	\$ 578,371	\$ 560,051	\$ 615,610	\$ 639,407	\$ 631,750	\$ 622,750
Becker	\$ 77	\$ 125	\$ 133	\$ 172	\$ 100	\$ 100
<b>TOTAL REVENUES:</b>	<b>\$ 2,117,146</b>	<b>\$ 2,538,113</b>	<b>\$ 2,366,153</b>	<b>\$ 3,581,672</b>	<b>\$ 2,834,290</b>	<b>\$ 3,804,855</b>

EXPENDITURES:

	Actual FY 2014-2015	Actual FY 2015-2016	Actual FY 2016-2017	Actual FY 2017-2018	Adopted 2018-2019	Proposed 2019-2020
<i>Special</i>						
AB 1600	\$ 2,898	\$ 7,740	\$ 6,871	\$ -	\$ -	\$ -
Donation	\$ 3,486	\$ 4,700	\$ 278	\$ 4,609	\$ 5,000	\$ 2,000
Highway Bridge Project Grant - Nevada Street Bridge (Environmental Study)	\$ -	\$ 2,527	\$ 1,499	\$ 2,835	\$ -	\$ -
Gas Tax (Streets and Roads Repair and Maintenance)	\$ 54,329	\$ 117,717	\$ 81,206	\$ 24,156	\$ 57,500	\$ 100,000
NCTC Local Ped and Bike/RSTP Streets and Roads	\$ 962	\$ -	\$ 1	\$ -	\$ -	\$ 40,000
CMAQ Grant - Streets & Roads	\$ -	\$ 7,382	\$ -	\$ 160	\$ -	\$ -
Regional Traffic Mitigation	\$ 23,842	\$ -	\$ -	\$ 2,563	\$ -	\$ 7,565
FEMA	\$ 1,210	\$ 25,736	\$ 71,046	\$ 170,142	\$ -	\$ -
CEC	\$ -	\$ 3,333	\$ -	\$ -	\$ -	\$ -
Indian Trails	\$ 3,541	\$ 1,498	\$ 1,257	\$ 980	\$ 1,000	\$ 1,000
US Tank Removal	\$ 628	\$ -	\$ -	\$ -	\$ -	\$ -
CalFire	\$ -	\$ -	\$ 144,856	\$ 11,200	\$ -	\$ -
LWCF - Pool Rehabilitation	\$ -	\$ -	\$ 3,414	\$ 117	\$ -	\$ -
Little Deer Creek Restoration Project	\$ -	\$ 35,214	\$ 130,911	\$ 149,006	\$ 200,000	\$ -
Brownsfield - Quartz Mill	\$ 147,563	\$ 150,701	\$ 18,791	\$ 40,389	\$ 100,000	\$ 55,000
CDBG 2012/2015	\$ 243,162	\$ 231,445	\$ -	\$ 1,404	\$ 20,930	\$ -
NC CABY - (Drought Preparedness and Grant Administration)	\$ 80,372	\$ -	\$ -	\$ -	\$ -	\$ -
Washington CABY - (Maybert Rd., Installation of Water Meters, Leak Detection, Water Conservation Planning)	\$ 254,241	\$ 476,506	\$ 192,828	\$ 233,879	\$ -	\$ -
Mathivet	\$ 764	\$ -	\$ 26,886	\$ 5,987	\$ -	\$ -
Supplemental Law Enforcement (SLESF)	\$ 88,571	\$ 100,606	\$ 155,038	\$ -	\$ -	\$ -
Measure "L"	\$ 164,981	\$ 304,946	\$ 217,949	\$ 54,619	\$ 45,500	\$ -
Measure "C"	\$ -	\$ -	\$ 14,321	\$ 239,300	\$ 443,899	\$ 482,690
Constitution Day	\$ 5,501	\$ 5,004	\$ 5,984	\$ 4,533	\$ 6,000	\$ 8,000
Measure "S"	\$ 87,138	\$ 61,947	\$ 112,852	\$ 106,137	\$ 184,595	\$ 339,195
<b>Totals - Operations</b>	<b>\$ 1,163,191</b>	<b>\$ 1,537,001</b>	<b>\$ 1,185,987</b>	<b>\$ 1,052,017</b>	<b>\$ 1,064,424</b>	<b>\$ 1,035,450</b>

Capital Outlay:

AB1600 (Pioneer Park Bathrooms)	\$ -	\$ -	\$ -	\$ -	\$ 37,485	\$ -
P&R Quimby (Park Bathrooms)	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -
Highway Bridge Project Grant - Nevada Street Bridge (Environmental Study)	\$ 3,565	\$ 25,152	\$ 249,140	\$ 119,623	\$ 415,000	\$ 2,100,000
Donation Projects	\$ 11,120	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Tax	\$ 76,130	\$ 6,425	\$ -	\$ 24,966	\$ 25,000	\$ -
NCTC Local Ped and Bike/RSTP Streets and Roads	\$ -	\$ -	\$ -	\$ 63,700	\$ 60,000	\$ -
CMAQ (S&R) - (Gold Flat Roundabouts and E. Broad Sidewalks)	\$ 18,365	\$ 544,428	\$ 30,090	\$ 262,224	\$ 350,000	\$ 140,000
NC Rec/Quimby	\$ 11,133	\$ 101	\$ -	\$ -	\$ 22,800	\$ -
FEMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CalFire	\$ -	\$ -	\$ 47,753	\$ -	\$ -	\$ -
LWCF - Pool Rehabilitation	\$ -	\$ 7,026	\$ 10,002	\$ 454,415	\$ -	\$ -
NC Rec/Quimby	\$ (14)	\$ (22)	\$ -	\$ -	\$ -	\$ -
CDBG 2012/2015	\$ 108,667	\$ -	\$ -	\$ -	\$ 259,535	\$ 185,000
NC CABY - (Gracie Rd. Intertie, Park Ave. Distribution, Prospect Distribution, Altitude Valves)	\$ 363,831	\$ -	\$ -	\$ -	\$ -	\$ -
Prop 172	\$ -	\$ -	\$ 19,557	\$ -	\$ 55,000	\$ 38,000
Mathivet	\$ -	\$ -	\$ 3,852	\$ -	\$ -	\$ -
Measure "L" - see attached schedule	\$ 14,632	\$ 55,944	\$ 100,288	\$ 3,857	\$ 80,000	\$ 95,000
Measure "C"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Measure "S" - (2014 Summer Project & Maintenance for 14/15)	\$ 553,500	\$ 781,577	\$ 596,959	\$ 576,663	\$ 620,000	\$ 501,500
<b>Totals - Capital Outlay</b>	<b>\$ 1,160,929</b>	<b>\$ 1,420,631</b>	<b>\$ 1,057,642</b>	<b>\$ 1,505,449</b>	<b>\$ 1,954,820</b>	<b>\$ 3,059,500</b>
<b>TOTAL EXPENDITURES &amp; CAPITAL OUTLAY:</b>	<b>\$ 2,324,120</b>	<b>\$ 2,957,632</b>	<b>\$ 2,243,629</b>	<b>\$ 2,557,465</b>	<b>\$ 3,019,244</b>	<b>\$ 4,094,950</b>

OPERATING TRANSFERS IN:

Transfers In - Donation Projects	\$ 4,122	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In - Highway Bridge Project Grant - Nevada Street Bridge	\$ 409	\$ -	\$ -	\$ 56,331	\$ 50,000	\$ 240,000
Transfers In - Gas Tax-Streets	\$ -	\$ -	\$ -	\$ 13,799	\$ -	\$ -
Transfers In - CMAQ	\$ 11,583	\$ 81,221	\$ -	\$ -	\$ -	\$ -
Transfers In - FEMA	\$ -	\$ 8,364	\$ -	\$ -	\$ -	\$ -
Transfers In - CEC	\$ -	\$ -	\$ 3,333	\$ -	\$ -	\$ -
Transfers In - UST Project	\$ -	\$ -	\$ 3,333	\$ 10,995	\$ -	\$ -
Transfers In - LWCF Pool Rehabilitation	\$ -	\$ -	\$ -	\$ 374,895	\$ -	\$ -
Transfers In - NC Rec/Quimby	\$ 1,161	\$ -	\$ 3,251	\$ -	\$ -	\$ -
Transfers In - Brownsfield	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -
Transfers In - CDBG 2012/2015	\$ 36,256	\$ 1,487	\$ -	\$ -	\$ -	\$ -
Transfers In - CABY Nevada City	\$ -	\$ 401,038	\$ -	\$ 8,915	\$ -	\$ -
Transfers In - Measure "S"	\$ -	\$ -	\$ 179,120	\$ -	\$ 200,000	\$ 300,000
	\$ 53,530	\$ 492,110	\$ 189,037	\$ 464,935	\$ 253,000	\$ 540,000
Transfers Out - AB1600	\$ 4,122	\$ -	\$ 95,613	\$ 28,108	\$ -	\$ -
Transfers Out - P&R Quimby	\$ -	\$ -	\$ 3,275	\$ -	\$ -	\$ -
Transfers Out - Donations	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -
Transfers Out - Gas Tax	\$ 4,990	\$ 50,939	\$ -	\$ -	\$ -	\$ -
Transfers Out - NCTC Ped & Bike/RSTP	\$ -	\$ -	\$ 179,118	\$ -	\$ -	\$ -
Transfers Out - Fire Taxes	\$ 100,044	\$ 99,567	\$ 98,641	\$ 103,349	\$ 100,500	\$ 100,500
Transfers Out - CABY Nevada City	\$ -	\$ 294,379	\$ -	\$ -	\$ -	\$ -
Transfers Out - Special Revenues Prop 172 SB509	\$ 14,965	\$ 14,965	\$ -	\$ -	\$ -	\$ -
Transfers Out - Special Revenues SLESF (Supplemental Law Enforcement)	\$ 94,592	\$ 97,597	\$ 154,861	\$ 122,993	\$ 100,000	\$ 100,000
Transfers Out - Measure "L" (Salary & Reserves)	\$ 147,646	\$ 181,824	\$ 167,000	\$ 344,100	\$ 132,500	\$ -
Transfers Out - Measure "S"	\$ 61,160	\$ 42,265	\$ 609	\$ 70,130	\$ -	\$ -
<b>Subtotal - Transfers Out</b>	<b>\$ 427,519</b>	<b>\$ 781,537</b>	<b>\$ 699,117</b>	<b>\$ 668,679</b>	<b>\$ 335,000</b>	<b>\$ 200,500</b>

NET CHANGE IN SPECIAL FUNDS

	\$ (580,963)	\$ (708,945)	\$ (387,555)	\$ 820,462	\$ (266,954)	\$ 49,405
--	--------------	--------------	--------------	------------	--------------	-----------

**FY 19/20 SCHEDULE OF MEASURE "L" EXPENDITURES (in 1,000's) thru April 2019**  
**ATTACHMENT A**

	<u>Actual</u> <u>FY 12/13</u>	<u>Actual</u> <u>FY 13/14</u>	<u>Actual</u> <u>FY 14/15</u>	<u>Actuals</u> <u>FY 15/16</u>	<u>Actuals</u> <u>FY 16/17</u>	<u>Actuals</u> <u>FY 17/18</u>	<u>Actuals</u> <u>FY 18/19</u>	<u>Proposed</u> <u>FY 19/20</u>	<u>Totals</u>
* TOT Audit			\$ 3.85						\$ 3.9
FT Police Chief		\$ 25.0	\$ 50.0	\$ 45.0	\$ 20.0	\$ 10.0			\$ 150.0
* FT City Manager			\$ 85.0	\$ 50.0	\$ 20.0	\$ 10.0			\$ 165.0
* Contract Attorney					\$ 20.0	\$ 10.0			\$ 30.0
Municipal Code Update	\$ 10.567								\$ 10.6
Annexation for Sugar Loaf				\$ 12.977	\$ 9.1	\$ 14.3	\$ 2.8		\$ 39.3
Economic/Business Development	\$ 0.833	\$ 4.166							\$ 5.0
Fire Station Roof	\$ 7.19								\$ 7.2
Fire Station Paint Exterior/Interior			\$ 7.5						\$ 7.5
Fire Station Floor	\$ 4.585								\$ 4.6
Fire Station Parking Lot Seal	\$ 1.955								\$ 2.0
City Cemetery	\$ 0.475								\$ 0.5
Seamans Lodge Remodel					\$ 100.7				\$ 100.7
Pioneer Park Bathrooms Remodel				\$ 8.209		\$ 3.9	\$ 4.4	\$ 10.0	\$ 26.4
Pool Bathrooms Remodel			\$ 4.91						\$ 4.9
Pool Decks and Piping	\$ 68.923								\$ 68.9
New Tennis Court Lights									\$ -
Ball Park Drainage Study				\$ 8.634	\$ 17.0	\$ 6.1	\$ 3.8		\$ 35.6
Sidewalk Engineering and Assessment			\$ 0.470	\$ 4.160					\$ 4.6
* Tree Removal	\$ 4.15			\$ 15.7	\$ 4.8	\$ 1.5			\$ 26.2
Security City Hall Admin/PD	\$ 21.007								\$ 21.0
City Hall Roof/Balcony								\$ 85.0	\$ 85.0
City Hall Phone System									\$ -
Council Chambers AV System									\$ -
Pool Covers	\$ 10.961								\$ 11.0
City Hall Administrative Equipment			\$ 16.412	\$ 15.830					\$ 32.2
City Hall Software									\$ -
Courthouse Study	\$ 30.303	\$ 1.05							\$ 31.4
Police Various Equipment			\$ 11.401	\$ 20.900					\$ 32.3
* Vehicle Purchase				\$ 37.209					\$ 37.2
Pioneer Park Swimming Pool						\$ 201.6			\$ 201.6
Police Foot Patrol			\$ 5.0	\$ 10	\$ 10.0				\$ 25.0
Fire Department Personnel				\$ 99.115	\$ 116.3				\$ 215.4
Commercial Street Bathrooms						\$ 2.6			\$ 2.6
Railroad Museum - Staining									\$ -
Nevada City Economic Development Fund				\$ 60.0					\$ 60.0
SBOE Administrative Costs	\$ 2.90								\$ 2.9
<b>Annual Sales Tax Increment</b>	<b>\$ 88.4</b>	<b>\$ 425.7</b>	<b>\$ 462.6</b>	<b>\$ 414.0</b>	<b>\$ 462.2</b>	<b>\$ 374.0</b>	<b>\$ 9.8</b>	<b>\$ 5.6</b>	<b>\$ 2,242.4</b>
<b>Total Operational Expenditures</b>	<b>\$ 2.9</b>	<b>\$ 185.9</b>	<b>\$ 189.8</b>	<b>\$ 387.7</b>	<b>\$ 318.0</b>	<b>\$ 260.1</b>	<b>\$ 11.0</b>	<b>\$ 95.0</b>	<b>\$ 1,450.4</b>
<b>Measure "L" Revenue/Expenditures (prior to reserves)</b>	<b>\$ 85.5</b>	<b>\$ 239.8</b>	<b>\$ 272.841</b>	<b>\$ 26.286</b>	<b>\$ 144.169</b>	<b>\$ 113.887</b>	<b>\$ (1.109)</b>	<b>\$ (89.4)</b>	<b>\$ 792.0</b>
General Reserves		\$ 30.0	\$ 95.0	\$ 107.5	\$ 114.5	\$ 90.0	\$ 80.0		\$ 437.0
Reserve for excess PERS costs		\$ 15.0	\$ 25.0	\$ 30.0	\$ 35.0	\$ 35.0	\$ 35.0		\$ 140.0
Vehicle Reserve		\$ 12.5	\$ 17.5	\$ 17.5	\$ 17.5	\$ 17.5	\$ 17.5		\$ 82.5
Nevada City Economic Development Reserve									\$ -
<b>Total Restricted Measure "L" funds</b>		<b>\$ 57.5</b>	<b>\$ 137.5</b>	<b>\$ 155.0</b>	<b>\$ 167.0</b>	<b>\$ 142.5</b>	<b>\$ 132.5</b>	<b>\$ -</b>	<b>\$ 659.5</b>
Measure "L" reserve balance		\$ 57.5	\$ 195.0	\$ 350.0	\$ 517.0	\$ 659.5	\$ 792.0	\$ 792.0	
<b>Measure "L" Unobligated Fund Balance (after reserves)</b>	<b>\$ 85.5</b>	<b>\$ 267.8</b>	<b>\$ 403.13</b>	<b>\$ 274.42</b>	<b>\$ 251.59</b>	<b>\$ 222.98</b>	<b>\$ 89.37</b>	<b>\$ (0.00)</b>	

FUND #: 285 Name: MEASURE "C"

<u>Revenue</u>	<u>Description</u>	<u>Actual</u> <u>FY 17/18</u>	<u>Adopted</u> <u>FY 18/19</u>	<u>Proposed</u> <u>FY 19/20</u>
3200 107	SALES TAX	\$ 47,689	\$ 481,000	\$ 458,000
3400 130	INTEREST	\$ 987	\$ 550	\$ 1,000
	<b>SubTotal</b>	<b>\$ 48,676</b>	<b>\$ 481,550</b>	<b>\$ 459,000</b>

<u>Expenditure</u>	<u>Description</u>	<u>Actual</u> <u>FY 2017/2018</u>	<u>Adopted</u> <u>FY 2018/2019</u>	<u>Proposed</u> <u>FY 2019/2020</u>
4630 5010	FIRE DEPARTMENT SAL.- PERMANENT	\$ 85,589	\$ 129,900	\$ 170,525
4630 5020	FIRE DEPARTMENT SAL.- NON-PERM.	\$ 3,473	\$ 5,000	\$ 5,000
4630 5030	FIRE DEPARTMENT OVERTIME	\$ 31,430	\$ 42,600	\$ 28,415
4630 5070	FIRE DEPARTMENT INCENTIVE PAY	\$ 2,117	\$ 2,500	\$ 5,765
4630 5110	FIRE DEPARTMENT SOCIAL SECURITY	\$ 10,116	\$ 13,425	\$ 14,675
4630 5120	FIRE DEPARTMENT WORKERS COMP.	\$ 19,484	\$ 21,283	\$ 22,545
4630 5130	FIRE DEPARTMENT HEALTH INS.	\$ 5,865	\$ 7,200	\$ 31,785
4630 5137	FIRE DEPARTMENT STD/LTD/LIFE .	\$ 205	\$ 675	\$ 770
4630 5150	FIRE DEPARTMENT UNIFORM ALLOW.	\$ 682	\$ 2,250	\$ 2,250
4630 5160	FIRE DEPARTMENT RETIRE.& PERS	\$ 8,341	\$ 13,800	\$ 21,270
4630 5201	FIRE DEPARTMENT OP.MATL.& SUPPL	\$ -	\$ 6,000	\$ -
4630 5202	FIRE DEPARTMENT BLDG.REP.& MNTC	\$ -	\$ 2,500	\$ -
4630 5203	FIRE DEPARTMENT OFFICE SUPPLIES	\$ -	\$ 500	\$ -
4630 5205	FIRE DEPARTMENT VEH.REP./MAINT.	\$ -	\$ 5,000	\$ -
4630 5206	FIRE DEPARTMENT GAS & OIL	\$ -	\$ 1,500	\$ -
4630 5208	FIRE DEPARTMENT DUES,SUBS.,PUB.	\$ -	\$ 1,500	\$ -
4630 5209	FIRE DEPARTMENT ELECT & HEATNG	\$ -	\$ 2,000	\$ -
4630 5212	FIRE DEPARTMENT DEBT SVC - PRIN	\$ -	\$ 40,000	\$ 40,000
4630 5213	FIRE DEPARTMENT DEBT SVC - INT	\$ -	\$ 15,000	\$ 15,000
4630 5214	FIRE DEPARTMENT LIAB. INSURANCE	\$ 5,023	\$ 6,602	\$ 8,185
4630 5218	FIRE DEPARTMENT OUTSIDE SERVICE	\$ -	\$ 2,000	\$ -
4630 5221	FIRE DEPARTMENT TRAINING & DEV.	\$ 2,730	\$ 5,000	\$ -
4630 5242	FIRE DEPARTMENT OTHER PERSONNEL	\$ 245	\$ 1,000	\$ -
	<b>SubTotal</b>	<b>\$ 175,302</b>	<b>\$ 327,235</b>	<b>\$ 366,185</b>

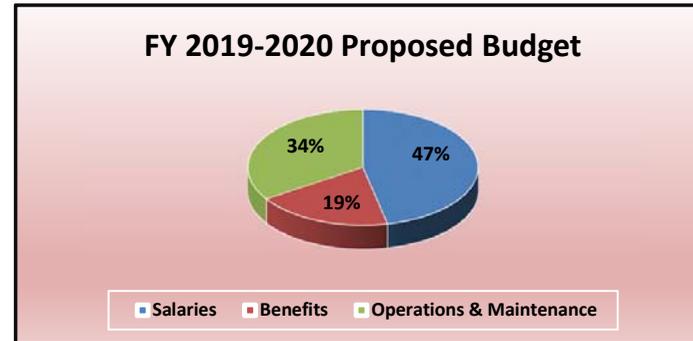
4640 5010	POLICE DEPT. SAL.- PERMANENT	\$ 33,274	\$ 53,150	\$ 60,760
4640 5030	POLICE DEPT. OVERTIME	\$ 4,075	\$ 6,000	\$ 4,560
4640 5040	POLICE DEPT. SHIFT DIFF.	\$ 913	\$ 1,500	\$ 1,520
4640 5060	POLICE DEPT. COURT TIME	\$ -	\$ 250	\$ 250
4640 5070	POLICE DEPT. INCENTIVE PAY	\$ 736	\$ 2,600	\$ 3,800
4640 5110	POLICE DEPT. SOCIAL SECURITY	\$ 2,978	\$ 4,860	\$ 5,445
4640 5120	POLICE DEPT. WORKERS COMP.	\$ 4,154	\$ 4,419	\$ 4,635
4640 5130	POLICE DEPT. HEALTH INS.	\$ 5,920	\$ 18,300	\$ 24,025
4640 5137	POLICE DEPT. STD/LTD/LIFE .	\$ 101	\$ 265	\$ 275
4640 5140	POLICE DEPT. UNEMPLOY.INS.	\$ 2,656	\$ 3,500	\$ -
4640 5150	POLICE DEPT. UNIFORM ALLOW.	\$ 1,301	\$ 1,000	\$ 1,000
4640 5160	POLICE DEPT. RETIRE.& PERS	\$ 3,377	\$ 5,850	\$ 7,190
4640 5201	POLICE DEPT. OP.MATL.& SUPPL	\$ -	\$ 2,000	\$ -
4640 5205	POLICE DEPT. VEH.REP./MAINT.	\$ -	\$ 1,500	\$ -
4640 5206	POLICE DEPT. GAS & OIL	\$ -	\$ 1,500	\$ -
4640 5214	POLICE DEPT. LIAB. INSURANCE	\$ 2,706	\$ 2,470	\$ 3,045
4640 5218	POLICE DEPT. OUTSIDE SERVICE	\$ -	\$ 2,000	\$ -
4640 5221	POLICE DEPT. TRAINING & DEV.	\$ -	\$ 3,000	\$ -
4640 5242	POLICE DEPT. OTHER PERSONNEL	\$ 1,809	\$ 2,500	\$ -
	<b>SubTotal</b>	<b>\$ 63,998</b>	<b>\$ 116,664</b>	<b>\$ 116,505</b>

Total Expenses -----> \$ 239,300 \$ 443,899 \$ 482,690

NET FUND TOTAL \$ 240,389 \$ 37,651 \$ (24,690)  
 Revenues over Expenditures

**CITY OF NEVADA CITY  
GENERAL GOVERNMENT - DEPT 4600  
FY 2019-2020 PROPOSED BUDGET**

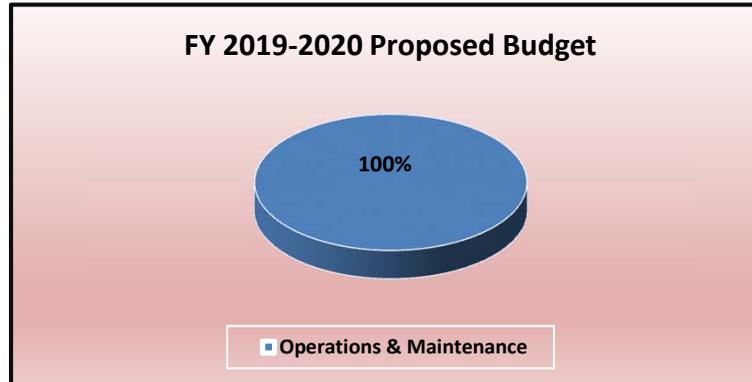
<b>EXPENDITURES:</b>	<u>Actual</u> <u>FY 2013-2014</u>	<u>Actual</u> <u>FY 2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Actuals</u> <u>2016-2017</u>	<u>Actuals</u> <u>2017-2018</u>	<u>Adopted</u> <u>2018-2019</u>	<u>Proposed</u> <u>2019-2020</u>
Salaries	\$ 231,251	\$ 237,724	\$ 210,388	\$ 213,420	\$ 229,546	\$ 227,300	\$ 229,100
Benefits	\$ 151,747	\$ 146,481	\$ 113,945	\$ 118,851	\$ 108,593	\$ 108,835	\$ 94,335
Operations & Maintenance	\$ 159,030	\$ 130,429	\$ 151,143	\$ 139,575	\$ 156,206	\$ 188,406	\$ 168,420
Debt Service and Interest	\$ 1,369	\$ 1,289	\$ -	\$ -	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ (355,200)	\$ (356,727)	\$ (356,727)	\$ (204,868)	\$ (204,868)	\$ (208,868)	\$ (208,868)
<b>Total Operational</b>	<b>\$ 188,197</b>	<b>\$ 159,197</b>	<b>\$ 118,750</b>	<b>\$ 266,977</b>	<b>\$ 289,478</b>	<b>\$ 315,673</b>	<b>\$ 282,987</b>
Capital Outlay	\$ 1,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,400
<b>TOTAL:</b>	<b>\$ 189,228</b>	<b>\$ 159,197</b>	<b>\$ 118,750</b>	<b>\$ 266,977</b>	<b>\$ 289,478</b>	<b>\$ 315,673</b>	<b>\$ 297,387</b>
Transfers Out	\$ -	\$ 1,194	\$ 1,487	\$ -	\$ -	\$ -	\$ -
Transfers In <i>(CDBG, CMAQ, &amp; Deer Creek/Pioneer Park Field)</i>	\$ (18,205)	\$ (30,932)	\$ (50,455)	\$ (41,922)	\$ (4,024)	\$ (35,000)	\$ -
Debt Issuance - Property Tax Revenue <i>Principle Only</i>	\$ 500,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total w/ transfers</b>	<b>\$ 671,023</b>	<b>\$ 529,458</b>	<b>\$ 69,782</b>	<b>\$ 225,055</b>	<b>\$ 285,454</b>	<b>\$ 280,673</b>	<b>\$ 297,387</b>



**6% Decrease Proposed Budget FY 19/20  
vs. Adopted Budget FY 18/19**

**CITY COUNCIL - DEPT 4602  
FY 2019-2020 PROPOSED BUDGET**

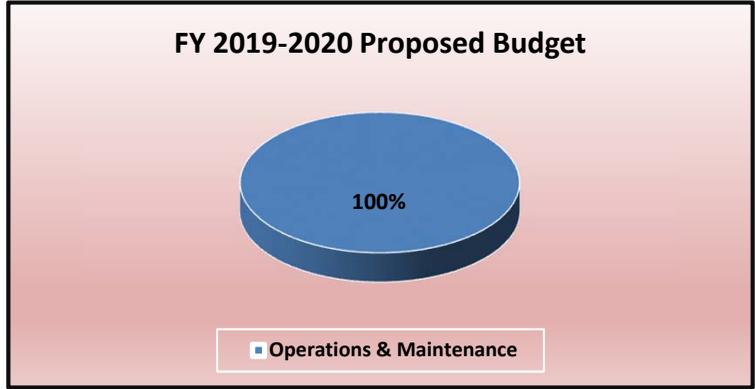
<b>EXPENDITURES:</b>	<b>Actual FY 2013-2014</b>	<b>Actual FY 2014-2015</b>	<b>Actual 2015-2016</b>	<b>Actuals 2016-2017</b>	<b>Actuals 2017-2018</b>	<b>Adopted 2018-2019</b>	<b>Proposed 2019-2020</b>
Operations & Maintenance	\$ 10,854	\$ 10,096	\$ 10,147	\$ 12,584	\$ 16,937	\$ 19,250	\$ 22,250
A-87 Cost Allocation Adjustment	\$ 1,668	\$ 1,668	\$ 1,668	\$ 1,668	\$ 1,668	\$ 1,668	\$ 1,668
<b>TOTAL:</b>	<b>\$ 12,522</b>	<b>\$ 11,764</b>	<b>\$ 11,815</b>	<b>\$ 14,252</b>	<b>\$ 18,605</b>	<b>\$ 20,918</b>	<b>\$ 23,918</b>



*14% Increase Proposed Budget FY 19/20  
vs. Adopted Budget FY 18/19*

**CITY OF NEVADA CITY  
PLANNING COMMISSION - DEPT 4604  
FY 2019-2020 PROPOSED BUDGET**

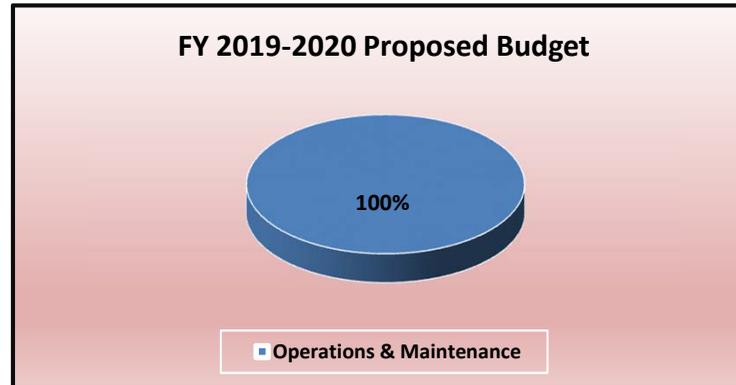
<b>EXPENDITURES:</b>	<u>Actual FY 2013-2014</u>	<u>Actual FY 2014-2015</u>	<u>Actual 2015-2016</u>	<u>Actuals 2016-2017</u>	<u>Actuals 2017-2018</u>	<u>Adopted 2018-2019</u>	<u>Proposed 2018-2019</u>
Operations & Maintenance	\$ 3,694	\$ 4,605	\$ 5,041	\$ 5,101	\$ 5,351	\$ 5,510	\$ 5,260
A-87 Cost Allocation Adjustment	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467
<b>TOTAL:</b>	<b>\$ 4,161</b>	<b>\$ 5,072</b>	<b>\$ 5,508</b>	<b>\$ 5,568</b>	<b>\$ 5,818</b>	<b>\$ 5,977</b>	<b>\$ 5,727</b>



**4% Decrease Proposed Budget FY 19/20  
vs. Adopted Budget FY 18/19**

**CITY OF NEVADA CITY  
CITY ATTORNEY - DEPT 4606 (Contract Position)  
FY 2019-2020 PROPOSED BUDGET**

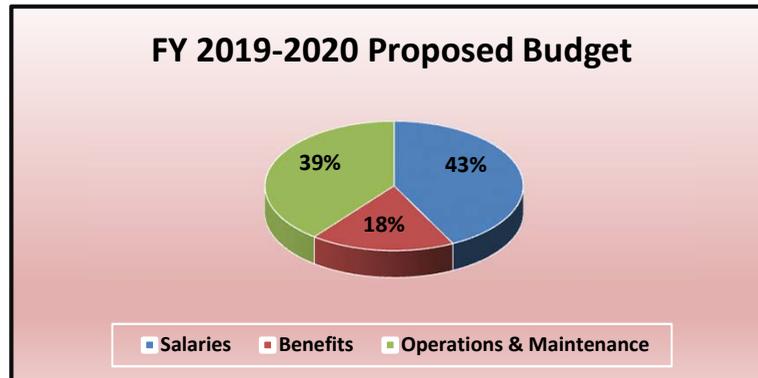
<b>EXPENDITURES:</b>	<b>Actual FY 2013-2014</b>	<b>Actual FY 2014-2015</b>	<b>Actual 2015-2016</b>	<b>Actuals 2016-2017</b>	<b>Actuals 2017-2018</b>	<b>Adopted 2018-2019</b>	<b>Proposed 2019-2020</b>
Operations & Maintenance	\$ 38,593	\$ 90,512	\$ 66,535	\$ 102,585	\$ 101,545	\$ 112,175	\$ 137,175
<i>Total Operational</i>	<b>\$ 38,593</b>	<b>\$ 90,512</b>	<b>\$ 66,535</b>	<b>\$ 102,585</b>	<b>\$ 101,545</b>	<b>\$ 112,175</b>	<b>\$ 137,175</b>
Capital Outlay	\$ 273						\$ 1,400
<b>TOTAL:</b>	<b>\$ 38,866</b>	<b>\$ 90,512</b>	<b>\$ 66,535</b>	<b>\$ 102,585</b>	<b>\$ 101,545</b>	<b>\$ 112,175</b>	<b>\$ 138,575</b>
Transfers In <i>(Measure "L")</i>	\$ -	\$ -	\$ -	\$ (30,000)	\$ (10,000)	\$ -	\$ -
<b>Total w/ transfers</b>	<b>\$ 38,866</b>	<b>\$ 90,512</b>	<b>\$ 66,535</b>	<b>\$ 72,585</b>	<b>\$ 91,545</b>	<b>\$ 112,175</b>	<b>\$ 138,575</b>



**23% Increase Proposed Budget FY 19/20  
vs. Adopted Budget FY 18/19**

**CITY OF NEVADA CITY  
CITY PLANNER - DEPT 4608  
FY 2019-2020 PROPOSED BUDGET**

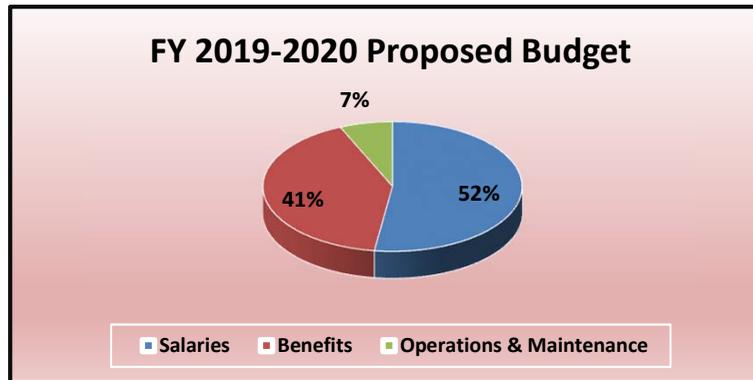
<b>EXPENDITURES:</b>	<u>Actual FY 2013-2014</u>	<u>Actual FY 2014-2015</u>	<u>Actual 2015-2016</u>	<u>Actuals 2016-2017</u>	<u>Actuals 2017-2018</u>	<u>Adopted 2018-2019</u>	<u>Proposed 2019-2020</u>
Salaries	\$ 73,422	\$ 76,335	\$ 78,333	\$ 73,729	\$ 75,691	\$ 80,365	\$ 86,050
Benefits	\$ 25,292	\$ 25,074	\$ 34,354	\$ 35,359	\$ 31,949	\$ 33,861	\$ 36,645
Operations & Maintenance	\$ 30,050	\$ 18,946	\$ 26,004	\$ 33,086	\$ 53,864	\$ 35,767	\$ 79,895
A-87 Cost Allocation Adjustment	\$ 18,311	\$ 18,311	\$ 18,311	\$ 18,311	\$ 18,311	\$ 18,311	\$ 18,311
<b>Total Operational</b>	<b>\$ 147,074</b>	<b>\$ 138,666</b>	<b>\$ 157,002</b>	<b>\$ 160,485</b>	<b>\$ 179,814</b>	<b>\$ 168,304</b>	<b>\$ 220,901</b>
Transfers In		\$ (552)	\$ (275)	\$ (708)	\$ -		
Capital Outlay	\$ 273						\$ 1,800
<b>TOTAL:</b>	<b>\$ 147,347</b>	<b>\$ 138,114</b>	<b>\$ 156,727</b>	<b>\$ 159,777</b>	<b>\$ 179,814</b>	<b>\$ 168,304</b>	<b>\$ 222,701</b>
<b>REVENUES:</b>							
Planning Fees	\$ 69,306	\$ 27,617	\$ 27,313	\$ 25,550	\$ 29,580	\$ 35,000	\$ 50,500
<b>NET EXPENSE TO GENERAL FUND</b>	<b>\$ 77,768</b>	<b>\$ 111,049</b>	<b>\$ 129,690</b>	<b>\$ 134,935</b>	<b>\$ 150,234</b>	<b>\$ 133,304</b>	<b>\$ 170,401</b>



**32% Increase Proposed Budget FY 19/20  
vs. Adopted Budget FY 18/19**

**CITY OF NEVADA CITY  
CITY MANAGER - DEPT 4615  
FY 2019-2020 PROPOSED BUDGET**

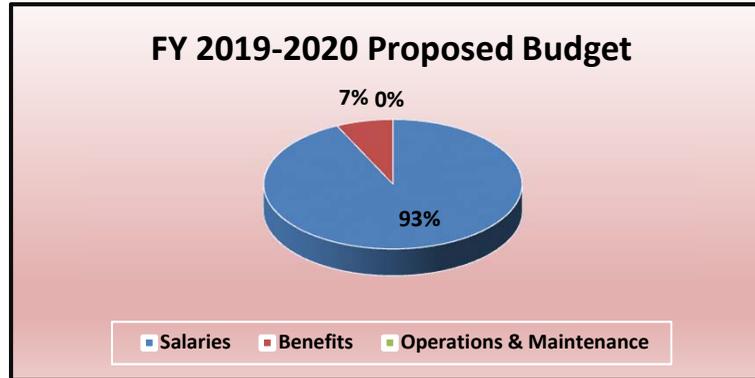
<b>EXPENDITURES:</b>	<u>Actual FY 2013-2014</u>	<u>Actual FY 2014-2015</u>	<u>Actual 2015-2016</u>	<u>Actuals 2016-2017</u>	<u>Actuals 2017-2018</u>	<u>Adopted 2018-2019</u>	<u>Proposed 2019-2020</u>
Salaries	\$ 1,575	\$ 97,425	\$ 99,550	\$ 113,744	\$ 65,835	\$ 115,000	\$ 117,875
Benefits	\$ 480	\$ 41,039	\$ 42,982	\$ 39,401	\$ 23,950	\$ 76,445	\$ 92,825
Operations & Maintenance	\$ 65,773	\$ 5,586	\$ 17,948	\$ 9,226	\$ 8,018	\$ 15,548	\$ 14,925
A-87 Cost Allocation Adjustment	\$ (52,158)	\$ (50,636)	\$ (50,631)	\$ (28,936)	\$ (28,936)	\$ (28,936)	\$ (28,936)
<b>Total Operational</b>	<b>\$ 15,670</b>	<b>\$ 93,414</b>	<b>\$ 109,849</b>	<b>\$ 133,435</b>	<b>\$ 68,868</b>	<b>\$ 178,057</b>	<b>\$ 196,689</b>
Transfers Out							
Transfers In	\$ (153)	\$ (85,700)	\$ (50,000)	\$ (20,000)	\$ (15,687)	\$ -	\$ -
Capital Outlay	\$ 253						
<b>TOTAL:</b>	<b>\$ 15,770</b>	<b>\$ 7,714</b>	<b>\$ 59,849</b>	<b>\$ 113,435</b>	<b>\$ 53,181</b>	<b>\$ 178,057</b>	<b>\$ 196,689</b>



10% Increase Proposed Budget FY 19/20 vs. Adopted Budget FY 18/19

**FY 2019-2020 PROPOSED BUDGET**

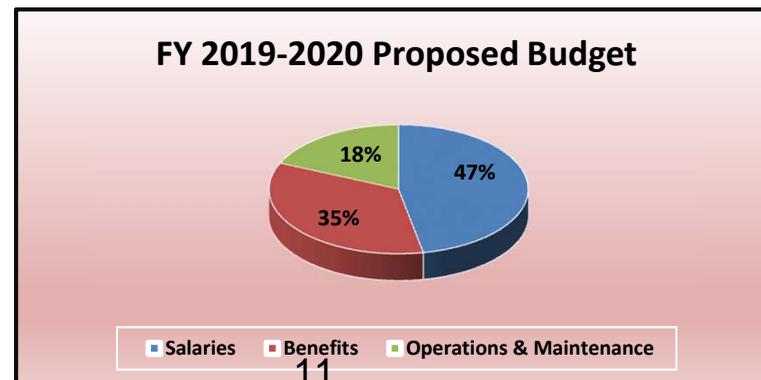
<b>EXPENDITURES:</b>	<b>Actual FY 2013-2014</b>	<b>Actual FY 2014-2015</b>	<b>Actual 2015-2016</b>	<b>Actuals 2016-2017</b>	<b>Actuals 2017-2018</b>	<b>Adopted 2018-2019</b>	<b>Proposed 2019-2020</b>
Salaries	\$ 2,409	\$ 2,409	\$ 2,418	\$ 2,409	\$ 2,409	\$ 2,400	\$ 2,400
Benefits	\$ 184	\$ 184	\$ 186	\$ 184	\$ 184	\$ 184	\$ 184
Operations & Maintenance	\$ 53	\$ 236	\$ 186	\$ 49	\$ -	\$ -	\$ -
<b>TOTAL:</b>	<b>\$ 2,646</b>	<b>\$ 2,828</b>	<b>\$ 2,791</b>	<b>\$ 2,642</b>	<b>\$ 2,593</b>	<b>\$ 2,584</b>	<b>\$ 2,584</b>



*0% Increase Proposed Budget FY 19/20 vs. Adopted Budget FY 18/19*

**CITY OF NEVADA CITY  
FIRE - DEPT 4630  
FY 2019-2020 PROPOSED BUDGET**

<b>EXPENDITURES:</b>	<b>Actual FY 2013-2014</b>	<b>Actual FY 2014-2015</b>	<b>Actual 2015-2016</b>	<b>Actuals 2016-2017</b>	<b>Actuals 2017-2018</b>	<b>Adopted 2018-2019</b>	<b>Proposed 2019-2020</b>
Salaries	\$ 228,912	\$ 268,066	\$ 274,596	\$ 388,648	\$ 462,016	\$ 321,820	\$ 317,635
Benefits	\$ 125,115	\$ 146,148	\$ 158,174	\$ 194,746	\$ 198,927	\$ 203,130	\$ 234,605
Operations & Maintenance	\$ 88,503	\$ 104,416	\$ 184,258	\$ 249,841	\$ 127,274	\$ 100,446	\$ 124,405
Debt Service	\$ 37,260	\$ 37,260	\$ -	\$ -	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ 30,407	\$ 30,407	\$ 30,407	\$ 30,407	\$ 30,407	\$ 30,407	\$ 30,407
<b>Total Operational</b>	<b>\$ 510,198</b>	<b>\$ 586,297</b>	<b>\$ 647,435</b>	<b>\$ 863,642</b>	<b>\$ 818,624</b>	<b>\$ 655,803</b>	<b>\$ 707,052</b>
Capital Outlay	\$ 818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL:</b>	<b>\$ 511,015</b>	<b>\$ 586,297</b>	<b>\$ 647,435</b>	<b>\$ 863,642</b>	<b>\$ 818,624</b>	<b>\$ 655,803</b>	<b>\$ 707,052</b>
Transfers In	\$ (100,349)	\$ (100,835)	\$ (101,533)	\$ (99,354)	\$ (107,189)	\$ (100,500)	\$ (100,000)
<b>Total w/ transfers</b>	<b>\$ 410,667</b>	<b>\$ 485,463</b>	<b>\$ 545,902</b>	<b>\$ 764,288</b>	<b>\$ 711,436</b>	<b>\$ 555,303</b>	<b>\$ 607,052</b>
<b>REVENUES:</b>							
Fire Department	\$ 21,662	\$ 41,324	\$ 15,027	\$ (103,192)	\$ 154,345	\$ 14,400	\$ 14,400
<b>NET EXPENSE TO GENERAL FUND</b>	<b>\$ 389,005</b>	<b>\$ 444,139</b>	<b>\$ 530,875</b>	<b>\$ 867,480</b>	<b>\$ 557,090</b>	<b>\$ 540,903</b>	<b>\$ 592,652</b>

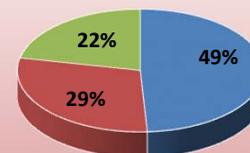


**8% Increase Proposed Budget FY 19/20 vs. Adopted Budget FY 18/19**

**CITY OF NEVADA CITY  
POLICE - DEPT 4640  
FY 2019-2020 PROPOSED BUDGET**

<b>EXPENDITURES:</b>	<b>Actual FY 2013-2014</b>	<b>Actual FY 2014-2015</b>	<b>Actual 2015-2016</b>	<b>Actuals 2016-2017</b>	<b>Actuals 2017-2018</b>	<b>Adopted 2018-2019</b>	<b>Proposed 2019-2020</b>
Salaries	\$ 701,377	\$ 778,088	\$ 843,786	\$ 877,671	\$ 941,491	\$ 960,350	\$ 1,029,235
Benefits	\$ 434,389	\$ 403,745	\$ 385,233	\$ 426,233	\$ 480,731	\$ 465,655	\$ 611,800
Operations & Maintenance	\$ 357,767	\$ 321,405	\$ 420,290	\$ 461,357	\$ 457,405	\$ 367,583	\$ 455,725
Debt Service	\$ 23,336	\$ 30,432	\$ 15,467	\$ -	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ 70,201	\$ 70,201	\$ 70,201	\$ 70,201	\$ 70,201	\$ 70,201	\$ 70,201
<b>Total Operational</b>	<b>\$ 1,587,070</b>	<b>\$ 1,603,871</b>	<b>\$ 1,734,977</b>	<b>\$ 1,835,462</b>	<b>\$ 1,949,828</b>	<b>\$ 1,863,789</b>	<b>\$ 2,166,961</b>
Capital Outlay	\$ 5,854	\$ 117,298	\$ 104,528	\$ -	\$ -	\$ -	\$ -
<b>TOTAL:</b>	<b>\$ 1,592,924</b>	<b>\$ 1,721,169</b>	<b>\$ 1,839,505</b>	<b>\$ 1,835,462</b>	<b>\$ 1,949,828</b>	<b>\$ 1,863,789</b>	<b>\$ 2,166,961</b>
Transfers In	\$ (101,475)	\$ (148,856)	\$ (149,872)	\$ (174,861)	\$ (132,993)	\$ (100,000)	\$ (100,000)
<b>Total w/ Transfers:</b>	<b>\$ 1,491,449</b>	<b>\$ 1,572,313</b>	<b>\$ 1,689,632</b>	<b>\$ 1,660,600</b>	<b>\$ 1,816,835</b>	<b>\$ 1,763,789</b>	<b>\$ 2,066,961</b>
<b>REVENUES:</b>							
POST	\$ 6,043	\$ (2,642)	\$ 477	\$ 64	\$ 64	\$ -	\$ -
Misc. Police Department Fees	\$ 6,618	\$ (1,193)	\$ 9,649	\$ 4,390	\$ 4,390	\$ 5,000	\$ 5,000
Parking Citations	\$ 129,783	\$ 80,861	\$ 178,335	\$ 132,234	\$ 132,234	\$ 125,000	\$ 125,000
Canine Program	\$ -	\$ -	\$ -	\$ 12,639	\$ 12,639	\$ 6,500	\$ 6,500
Employee Parking Permits	\$ 4,987	\$ 4,990	\$ 5,718	\$ 5,370	\$ 5,370	\$ 5,000	\$ 5,000
Forfeiture Funds (restricted use)	\$ 25,987	\$ 69,167	\$ 27,044	\$ 7,000	\$ 7,000	\$ 15,000	\$ 15,000
Abandoned Vehicle Abatement Fee	\$ -	\$ -	\$ -	\$ 13,816	\$ 13,816	\$ 5,000	\$ 5,000
<b>TOTAL:</b>	<b>\$ 173,417</b>	<b>\$ 151,182</b>	<b>\$ 221,222</b>	<b>\$ 175,512</b>	<b>\$ 175,512</b>	<b>\$ 161,500</b>	<b>\$ 161,500</b>
<b>NET EXPENSE TO GENERAL FUND</b>	<b>\$ 1,318,032</b>	<b>\$ 1,421,130</b>	<b>\$ 1,468,410</b>	<b>\$ 1,485,088</b>	<b>\$ 1,641,323</b>	<b>\$ 1,602,289</b>	<b>\$ 1,905,461</b>

**FY 2019-2020 Proposed Budget**



■ Salaries ■ Benefits ■ Operations & Maintenance

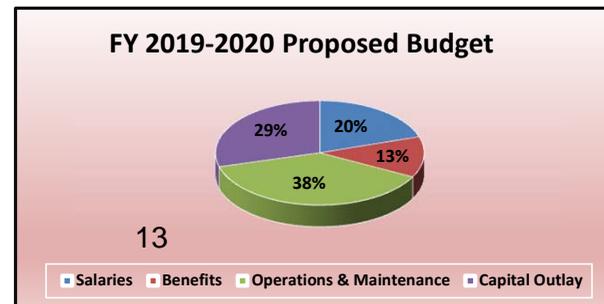
**16% Increase Proposed Budget FY 19/20  
vs. Adopted Budget FY 18/19**

Prepared By: Catrina Olson  
5/10/2019

CITY OF NEVADA CITY  
PUBLIC WORKS - DEPT 4650, 4660  
FY 2019-2020 PROPOSED BUDGET

<b>EXPENDITURES:</b>	<i>(General Fund)</i>	Actual <u>FY 2013-2014</u>	Actual <u>FY 2014-2015</u>	Actual <u>2015-2016</u>	Actuals <u>2016-2017</u>	Actuals <u>2017-2018</u>	Adopted <u>2018-2019</u>	Proposed <u>2019-2020</u>
	<b><u>Buildings &amp; Grounds - 4650</u></b>							
	Salaries	\$ 59,488	\$ 64,340	\$ 57,979	\$ 59,765	\$ 61,050	\$ 61,505	\$ 56,450
	Benefits	\$ 32,531	\$ 29,936	\$ 27,650	\$ 37,100	\$ 29,826	\$ 33,705	\$ 26,580
	Operations & Maintenance	\$ 79,714	\$ 62,078	\$ 74,008	\$ 79,974	\$ 166,530	\$ 103,934	\$ 103,188
	A-87 Cost Allocation Adjustment	\$ 10,086	\$ 10,086	\$ 10,086	\$ 10,087	\$ 10,087	\$ 10,087	\$ 10,087
	<b>TOTAL:</b>	<b>\$ 181,819</b>	<b>\$ 166,439</b>	<b>\$ 169,723</b>	<b>\$ 186,926</b>	<b>\$ 267,493</b>	<b>\$ 209,231</b>	<b>\$ 196,305</b>
	Capital Outlay	\$ 253				\$ 53,000	\$ 20,000	\$ 85,000
	<b>TOTAL:</b>	<b>\$ 182,071</b>	<b>\$ 166,439</b>	<b>\$ 169,723</b>	<b>\$ 186,926</b>	<b>\$ 320,493</b>	<b>\$ 229,231</b>	<b>\$ 281,305</b>
	Transfers Out							
	Transfers In					\$ 11,041.24		
	<b>Total w/ transfers</b>	<b>\$ 182,071</b>	<b>\$ 166,439</b>	<b>\$ 169,723</b>	<b>\$ 186,926</b>	<b>\$ 278,534</b>	<b>\$ 229,231</b>	<b>\$ 281,305</b>

<i>(General Fund)</i>	Actual <u>FY 2013-2014</u>	Actual <u>FY 2014-2015</u>	Actual <u>2015-2016</u>	Actuals <u>2016-2017</u>	Actuals <u>2017-2018</u>	Adopted <u>2018-2019</u>	Proposed <u>2019-2020</u>
<b><u>Streets - 4660</u></b>							
Salaries	\$ 96,007	\$ 75,317	\$ 72,370	\$ 62,533	\$ 72,763	\$ 64,770	\$ 69,935
Benefits	\$ 39,646	\$ 43,056	\$ 39,139	\$ 41,917	\$ 39,857	\$ 45,930	\$ 37,295
Operations & Maintenance	\$ 145,964	\$ 157,633	\$ 118,755	\$ 141,748	\$ 165,422	\$ 136,037	\$ 144,350
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
A-87 Cost Allocation Adjustment	\$ 92,206	\$ 46,103	\$ 46,103	\$ 46,102	\$ 46,102	\$ 46,102	\$ 46,102
<b>TOTAL:</b>	<b>\$ 373,822</b>	<b>\$ 322,108</b>	<b>\$ 276,367</b>	<b>\$ 292,300</b>	<b>\$ 324,143</b>	<b>\$ 292,839</b>	<b>\$ 327,682</b>
Capital Outlay	\$ 818		\$ -	\$ 17,750	\$ -	\$ 100,830	\$ 100,000
<b>TOTAL:</b>	<b>\$ 374,640</b>	<b>\$ 322,108</b>	<b>\$ 276,367</b>	<b>\$ 310,050</b>	<b>\$ 324,143</b>	<b>\$ 393,669</b>	<b>\$ 427,682</b>
Transfers Out							
Transfers In	\$ (7,551)	\$ (32,216)	\$ (19,374)	\$ (6,988)	\$ -	\$ -	\$ -
<b>Total w/ transfers</b>	<b>\$ 367,089</b>	<b>\$ 289,893</b>	<b>\$ 256,992</b>	<b>\$ 303,062</b>	<b>\$ 324,143</b>	<b>\$ 393,669</b>	<b>\$ 427,682</b>



**23% Increase Proposed Budget FY 19/20 vs. Adopted Budget FY 18/19**

**CITY OF NEVADA CITY  
COMMUNITY AGENCY SUPPORT - DEPT 4655  
FY 2019-2020 PROPOSED BUDGET**

<b>EXPENDITURES:</b>	<u>Actual</u> <u>FY 2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Actuals</u> <u>2016-2017</u>	<u>Actuals</u> <u>2017-2018</u>	<u>Adopted</u> <u>2018-2019</u>
Chamber of Commerce (7.5% TOT + Operation contributions+ grant)	\$ 13,964	\$ 30,930	\$ 30,859	\$ 30,466	\$ 32,400
Train Museum (operations contributions)	\$ 10,597	\$ 8,439	\$ 10,050	\$ 9,290	\$ 8,150
ERC	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
NCTV	\$ 3,000	\$ 1,500	\$ 1,500	\$ 3,750	\$ 3,000
Constitution Day	\$ 525	\$ 765	\$ 385	\$ 4,000	\$ 2,000
Magic Lantern NC Film Festival	\$ 250	\$ -	\$ -	\$ -	\$ -
SYRCL	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -
Cultural District			\$ 150	\$ 5,000	\$ 7,500
*** Community & Economic Support Program	\$ 28	\$ 28	\$ 2,028	\$ 4,350	\$ 5,000
<b>Total Operational</b>	<b>\$ 31,364</b>	<b>\$ 54,662</b>	<b>\$ 47,972</b>	<b>\$ 59,856</b>	<b>\$ 61,050</b>

\*\*\* **Community & Economic Support Program-FY 16/17**

Nevada City Chamber of Commerce = \$2,000  
Historical Society = \$1,000  
Sierra Streams = \$1,000

\*\*\* **Community & Economic Support Program-FY17/18**

Nevada City Chamber of Commerce = \$1,500  
Nevada Union Digital Communication = \$500  
Durrett Architects = \$815  
Sierra Food and Wine Magazine = \$1,000  
SYRCL = \$1,200

\*\*\* **Community & Economic Support Program-18/19**

Nevada City Chamber of Commerce = \$4,000/\$1,000 carryover 17/18  
Marching Presidents - Sgt. Statue = \$1,000

\*\*\* **Community & Economic Support Program-19/20**

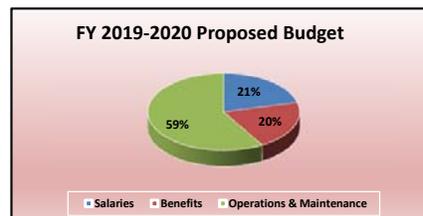
Folk Trails for the Nevada City History Hikes tour-\$1,000  
Chamber of Commerce-Walking Tree Tour, \$1,000  
Chamber of Commerce-Nevada City Bicycle Classic, \$1,000  
Chamber of Commerce-Halloween Tourism \$1,000

CITY OF NEVADA CITY  
PARKS & RECREATION - DEPT 4670,4675,4676  
FY 2019-2020 PROPOSED BUDGET

EXPENDITURES:	Actual FY 2014-2015	Actual 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Adopted 2018-2019	Proposed 2019-2020
<i>(General Fund)</i>						
<b><u>Parks &amp; Recreation - 4670</u></b>						
Salaries	\$ 51,920	\$ 44,749	\$ 53,520	\$ 54,223	\$ 61,090	\$ 58,170
Benefits	\$ 28,543	\$ 23,053	\$ 29,153	\$ 28,473	\$ 33,115	\$ 34,967
Operations & Maintenance	\$ 41,428	\$ 44,986	\$ 89,061	\$ 68,638	\$ 86,644	\$ 85,435
A-87 Cost Allocation Adjustment	\$ 38,967	\$ 38,967	\$ 38,967	\$ 38,967	\$ 38,967	\$ 38,967
<b>TOTAL:</b>	<b>\$ 160,858</b>	<b>\$ 151,756</b>	<b>\$ 210,700</b>	<b>\$ 190,301</b>	<b>\$ 219,816</b>	<b>\$ 217,539</b>
Capital Outlay			\$ 420,000	\$ -	\$ -	\$ 700
<b>TOTAL:</b>	<b>\$ 160,858</b>	<b>\$ 151,756</b>	<b>\$ 630,700</b>	<b>\$ 190,301</b>	<b>\$ 219,816</b>	<b>\$ 218,239</b>
Transfers Out		\$ 8,364				
Transfers In	\$ (750)	\$ (1,559)	\$ (1,516)	\$ (1,157)	\$ -	\$ -
<b>Total w/ transfers</b>	<b>\$ 160,108</b>	<b>\$ 158,561</b>	<b>\$ 629,185</b>	<b>\$ 189,144</b>	<b>\$ 219,816</b>	<b>\$ 218,239</b>
<b>REVENUES:</b>						
Park	\$ 15,643	\$ 16,800	\$ 16,855	\$ 26,248	\$ 20,000	\$ 21,500
<b>NET EXPENSE TO GENERAL FUND</b>	<b>\$ 144,465</b>	<b>\$ 141,761</b>	<b>\$ 612,329</b>	<b>\$ 162,896</b>	<b>\$ 199,816</b>	<b>\$ 196,739</b>

EXPENDITURES:	Actual FY 2014-2015	Actual 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Adopted 2018-2019	Proposed 2019-2020
<i>(General Fund)</i>						
<b><u>Pool - 4675</u></b>						
Salaries	\$ 58,980	\$ 58,866	\$ 74,209	\$ 73,687	\$ 70,975	\$ 76,810
Benefits	\$ 13,854	\$ 14,500	\$ 15,737	\$ 18,197	\$ 18,395	\$ 21,980
Operations & Maintenance	\$ 49,683	\$ 55,245	\$ 56,643	\$ 58,226	\$ 59,357	\$ 75,500
A-87 Cost Allocation Adjustment	\$ 14,489	\$ 14,489	\$ 14,489	\$ 14,489	\$ 14,489	\$ 14,489
<b>TOTAL:</b>	<b>\$ 137,005</b>	<b>\$ 143,099</b>	<b>\$ 161,078</b>	<b>\$ 164,599</b>	<b>\$ 163,216</b>	<b>\$ 188,779</b>
Capital Outlay				\$ 178,151	\$ -	\$ 700
<b>TOTAL:</b>	<b>\$ 137,005</b>	<b>\$ 143,099</b>	<b>\$ 161,078</b>	<b>\$ 342,749</b>	<b>\$ 163,216</b>	<b>\$ 189,479</b>
Transfers Out			\$ -	\$ -	\$ -	\$ -
Transfers In			\$ (1,602)	\$ -	\$ -	\$ -
<b>Total w/ transfers</b>	<b>\$ 137,005</b>	<b>\$ 143,099</b>	<b>\$ 159,475</b>	<b>\$ 342,749</b>	<b>\$ 163,216</b>	<b>\$ 188,779</b>
<b>REVENUES:</b>						
Pool Admissions	\$ 42,141	\$ 36,417	\$ 44,345	\$ 41,618	\$ 44,000	\$ 44,000
Swimming Lessons	\$ 38,568	\$ 28,785	\$ 27,968	\$ 33,770	\$ 32,000	\$ 35,000
Pool Rental	\$ 8,805	\$ 5,623	\$ 8,112	\$ 8,690	\$ 8,000	\$ 10,500
Pool Snack Bar	\$ 12,467	\$ 10,258	\$ 12,561	\$ 10,543	\$ 11,500	\$ 11,500
<b>TOTAL:</b>	<b>\$ 101,980</b>	<b>\$ 81,083</b>	<b>\$ 92,986</b>	<b>\$ 94,622</b>	<b>\$ 95,500</b>	<b>\$ 101,000</b>
<b>NET EXPENSE TO GENERAL FUND</b>	<b>\$ 35,025</b>	<b>\$ 62,016</b>	<b>\$ 66,490</b>	<b>\$ 248,127</b>	<b>\$ 67,716</b>	<b>\$ 87,779</b>

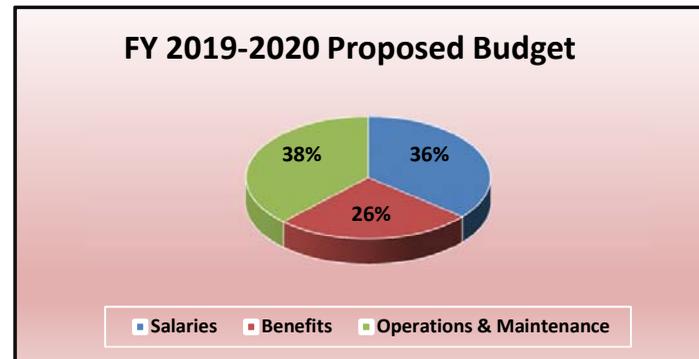
EXPENDITURES:	Actual FY 2014-2015	Actual 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Adopted 2018-2019	Proposed 2019-2020
<i>(General Fund)</i>						
<b><u>Summer Camp Program - 4676</u></b>						
Salaries	\$ 4,735	\$ 4,893	\$ 5,295	\$ 5,812	\$ 6,065	\$ 6,220
Benefits	\$ 3,502	\$ 3,497	\$ 3,753	\$ 3,997	\$ 4,785	\$ 5,465
Operations & Maintenance	\$ 22,258	\$ 14,723	\$ 16,943	\$ 11,112	\$ 17,525	\$ 17,525
A-87 Cost Allocation Adjustment	\$ 1,913	\$ 1,913	\$ 1,913	\$ 1,913	\$ 1,913	\$ 1,913
<b>TOTAL:</b>	<b>\$ 32,407</b>	<b>\$ 25,025</b>	<b>\$ 27,904</b>	<b>\$ 22,833</b>	<b>\$ 30,288</b>	<b>\$ 31,123</b>
<b>REVENUES:</b>						
Summer Camp Program	\$ 8,800	\$ 18,229	\$ 20,724	\$ 15,886	\$ 24,000	\$ 18,000
<b>NET EXPENSE TO GENERAL FUND</b>	<b>\$ 23,607</b>	<b>\$ 6,796</b>	<b>\$ 7,181</b>	<b>\$ 6,947</b>	<b>\$ 6,288</b>	<b>\$ 13,123</b>



6% Increase Proposed Budget FY 19/20 vs. Adopted Budget FY 18/19

**CITY OF NEVADA CITY  
VETERANS BLDG - DEPT 6950  
FY 2019-2020 PROPOSED BUDGET**

<b>EXPENDITURES:</b>	<u>Actual FY 2013-2014</u>	<u>Actual FY 2014-2015</u>	<u>Actual 2015-2016</u>	<u>Actuals 2016-2017</u>	<u>Actuals 2017-2018</u>	<u>Adopted 2018-2019</u>	<u>Proposed 2019-2020</u>
<i>Enterprise Fund</i>							
<u><i>Vet's Bldg - 6950</i></u>							
Salaries	\$ 15,237	\$ 16,647	\$ 15,194	\$ 18,156	\$ 19,652	\$ 22,235	\$ 23,095
Benefits	\$ 10,406	\$ 10,662	\$ 11,221	\$ 11,430	\$ 12,199	\$ 14,665	\$ 16,725
Operations & Maintenance	\$ 21,584	\$ 19,979	\$ 23,075	\$ 25,617	\$ 24,170	\$ 24,284	\$ 24,255
A-87 Cost Allocation Adjustment	\$ 1,192	\$ 1,192	\$ 1,192	\$ 1,192	\$ 1,192	\$ 1,192	\$ 1,192
<b>TOTAL:</b>	<b>\$ 48,419</b>	<b>\$ 48,480</b>	<b>\$ 50,683</b>	<b>\$ 56,394</b>	<b>\$ 57,213</b>	<b>\$ 62,376</b>	<b>\$ 65,267</b>
<b>REVENUES:</b>							
Program Income	\$ 15,238	\$ 11,842	\$ 20,119	\$ 19,489	\$ 19,016	\$ 20,000	\$ 23,500
<b>NET EXPENSE TO GENERAL FUND</b>	<b>\$ 33,181</b>	<b>\$ 36,638</b>	<b>\$ 30,564</b>	<b>\$ 36,905</b>	<b>\$ 38,197</b>	<b>\$ 42,376</b>	<b>\$ 41,767</b>

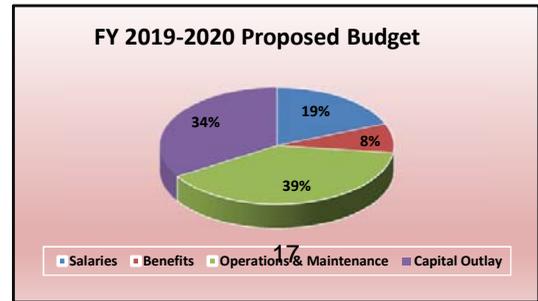


**5% Increase Proposed Budget FY 19/20  
vs. Adopted Budget FY 18/19**

**CITY OF NEVADA CITY  
WTP - DEPT 6000 & 6001  
FY 2019-2020 PROPOSED BUDGET**

<b>EXPENDITURES:</b>	<b>Actual FY 2013-2014</b>	<b>Actual FY 2014-2015</b>	<b>Actual 2015-2016</b>	<b>Actuals 2016-2017</b>	<b>Actuals 2017-2018</b>	<b>Adopted 2018-2019</b>	<b>Proposed 2019-2020</b>
<i>Enterprise Fund</i>							
<u>Water - 6000</u>							
Salaries	\$ 50,428	\$ 46,562	\$ 63,949	\$ 64,419	\$ 57,483	\$ 75,490	\$ 78,035
Benefits	\$ 25,627	\$ 23,070	\$ 41,448	\$ 29,348	\$ 39,651	\$ 32,320	\$ 27,950
Operations & Maintenance	\$ 213,112	\$ 210,958	\$ 209,841	\$ 243,799	\$ 267,793	\$ 225,939	\$ 244,835
Debt Service & Depreciation	\$ 139,489	\$ 133,841	\$ 98,444	\$ 181,530	\$ 195,916	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ 49,286	\$ 49,286	\$ 49,286	\$ 49,286	\$ 49,286	\$ 49,286	\$ 60,000
<b>TOTAL:</b>	<b>\$ 477,942</b>	<b>\$ 463,718</b>	<b>\$ 462,968</b>	<b>\$ 568,381</b>	<b>\$ 610,130</b>	<b>\$ 383,035</b>	<b>\$ 410,820</b>
<b>Capital Outlay</b>	<b>\$ 2,131</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ 65,000</b>
<b>TOTAL:</b>	<b>\$ 480,073</b>	<b>\$ 463,718</b>	<b>\$ 462,968</b>	<b>\$ 568,381</b>	<b>\$ 610,130</b>	<b>\$ 473,035</b>	<b>\$ 475,820</b>
<b>Transfers Out</b>			\$ 91,924	\$ 1,287	\$ 8,915		
<b>Total w/ transfers</b>	<b>\$ 480,073</b>	<b>\$ 463,718</b>	<b>\$ 554,892</b>	<b>\$ 569,668</b>	<b>\$ 619,045</b>	<b>\$ 473,035</b>	<b>\$ 475,820</b>
<i>(Enterprise - WTP Fund)</i>							
<u>Water Distribution - 6001</u>							
Salaries	\$ 61,812	\$ 89,282	\$ 62,382	\$ 69,013	\$ 74,705	\$ 63,325	\$ 69,510
Benefits	\$ 37,444	\$ 46,117	\$ 52,414	\$ 47,170	\$ 56,625	\$ 34,035	\$ 35,470
Operations & Maintenance	\$ 33,390	\$ 18,272	\$ 225,389	\$ 158,921	\$ 103,813	\$ 59,824	\$ 62,040
Debt Service & Depreciation	\$ -	\$ -	\$ 50,422	\$ -	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ -	\$ 23,052	\$ 23,052	\$ 23,052	\$ 23,052	\$ 23,052	\$ 33,000
<b>TOTAL:</b>	<b>\$ 132,646</b>	<b>\$ 176,723</b>	<b>\$ 413,660</b>	<b>\$ 298,156</b>	<b>\$ 258,195</b>	<b>\$ 180,236</b>	<b>\$ 200,020</b>
<b>Capital Outlay</b>	<b>\$ (2,131)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,830</b>	<b>\$ 200,000</b>
<b>TOTAL:</b>	<b>\$ 130,515</b>	<b>\$ 176,723</b>	<b>\$ 413,660</b>	<b>\$ 298,156</b>	<b>\$ 258,195</b>	<b>\$ 331,066</b>	<b>\$ 400,020</b>
<b>Transfers Out</b>			\$ 339,645	\$ 35,642	\$ -		
<b>Total w/ transfers</b>	<b>\$ 130,515</b>	<b>\$ 176,723</b>	<b>\$ 753,304</b>	<b>\$ 333,798</b>	<b>\$ 258,195</b>	<b>\$ 331,066</b>	<b>\$ 400,020</b>
<b>REVENUES:</b>							
Water Revenues	\$ 856,083	\$ 805,863	\$ 754,133	\$ 845,852	\$ 885,921	\$ 847,560	\$ 879,480
Proposition 84 CABY Grant Reimbursements	\$ -	\$ -	\$ 504,787	\$ 358,485	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ 318,326	\$ -	\$ 316,453	\$ -	\$ -
<b>TOTAL:</b>	<b>\$ 856,083</b>	<b>\$ 805,863</b>	<b>\$ 1,577,246</b>	<b>\$ 1,204,337</b>	<b>\$ 1,202,374</b>	<b>\$ 847,560</b>	<b>\$ 879,480</b>
<b>NET CHANGE TO THE WATER FUND</b>	<b>\$ 245,496</b>	<b>\$ 165,422</b>	<b>\$ 269,050</b>	<b>\$ 300,871</b>	<b>\$ 325,134</b>	<b>\$ 43,459</b>	<b>\$ 3,640</b>

\*\*\*Note Fund 614 Water Fund AB1600 Budgeted Revenue of \$11,245



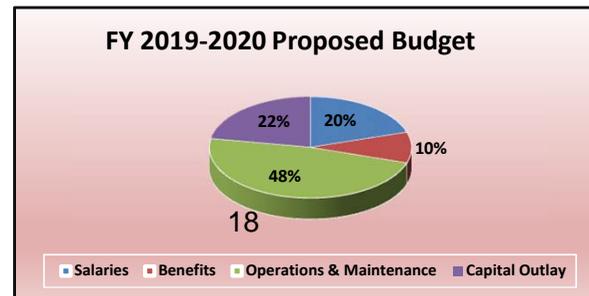
7% Decrease Proposed Budget FY 18/19 vs. Adopted Budget FY 17/18

**CITY OF NEVADA CITY  
WWTP - DEPT 6500 & 6507  
FY 2019-2020 PROPOSED BUDGET**

<b>EXPENDITURES:</b>	<b>Actual FY 2013-2014</b>	<b>Actual FY 2014-2015</b>	<b>Actual 2015-2016</b>	<b>Actuals 2016-2017</b>	<b>Actuals 2017-2018</b>	<b>Adopted 2018-2019</b>	<b>Proposed 2019-2020</b>
<i>Enterprise Fund</i>							
<b><u>Sewer - 6500</u></b>							
Salaries	\$ 144,464	\$ 164,429	\$ 189,409	\$ 191,546	\$ 192,439	\$ 215,375	\$ 175,655
Benefits	\$ 78,612	\$ 53,542	\$ 103,617	\$ 89,407	\$ 87,857	\$ 96,980	\$ 83,815
Operations & Maintenance	\$ 261,747	\$ 340,325	\$ 503,473	\$ 641,618	\$ 564,867	\$ 444,130	\$ 499,790
Debt Service & Depreciation	\$ 588,294	\$ 582,765	\$ 542,269	\$ 606,282	\$ 625,098	\$ 294,920	\$ 291,835
A-87 Cost Allocation Adjustment	\$ 66,181	\$ 66,181	\$ 66,181	\$ 66,181	\$ 66,181	\$ 66,181	\$ 85,000
<b>TOTAL:</b>	<b>\$ 1,139,299</b>	<b>\$ 1,207,242</b>	<b>\$ 1,404,949</b>	<b>\$ 1,595,034</b>	<b>\$ 1,536,441</b>	<b>\$ 1,117,586</b>	<b>\$ 1,136,095</b>
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,000	\$ 75,000
<b>TOTAL:</b>	<b>\$ 1,139,299</b>	<b>\$ 1,207,242</b>	<b>\$ 1,404,949</b>	<b>\$ 1,595,034</b>	<b>\$ 1,536,441</b>	<b>\$ 1,235,586</b>	<b>\$ 1,211,095</b>
Transfers Out/In	\$ (4,970)	\$ (10,148)	\$ (13,533)	\$ -	\$ -	\$ -	\$ -
<b>Total w/ transfers</b>	<b>\$ 1,134,329</b>	<b>\$ 1,197,095</b>	<b>\$ 1,391,415</b>	<b>\$ 1,595,034</b>	<b>\$ 1,536,441</b>	<b>\$ 1,235,586</b>	<b>\$ 1,211,095</b>
<i>(Enterprise - WWTP Fund)</i>							
<b><u>Sewer Collection - 6507</u></b>							
Salaries	\$ 60,450	\$ 39,518	\$ 62,420	\$ 62,988	\$ 66,802	\$ 61,650	\$ 73,550
Benefits	\$ 38,829	\$ 26,360	\$ 63,610	\$ 48,193	\$ 51,181	\$ 33,645	\$ 37,550
Operations & Maintenance	\$ 22,657	\$ 60,641	\$ 86,355	\$ 98,735	\$ 129,277	\$ 86,638	\$ 90,785
Debt Service & Depreciation	\$ -	\$ -	\$ 56,139	\$ -	\$ -	\$ -	\$ -
A-87 Cost Allocation Adjustment	\$ -	\$ 23,052	\$ 23,052	\$ 23,052	\$ 23,052	\$ 23,052	\$ 45,000
<b>TOTAL:</b>	<b>\$ 121,936</b>	<b>\$ 149,571</b>	<b>\$ 291,577</b>	<b>\$ 232,968</b>	<b>\$ 270,311</b>	<b>\$ 204,985</b>	<b>\$ 246,885</b>
Capital Outlay			\$ -	\$ -	\$ -	\$ 250,830	\$ 200,000
<b>TOTAL:</b>	<b>\$ 121,936</b>	<b>\$ 149,571</b>	<b>\$ 291,577</b>	<b>\$ 232,968</b>	<b>\$ 270,311</b>	<b>\$ 455,815</b>	<b>\$ 446,885</b>
<b>REVENUES:</b>							
Interest	\$ 6,447	\$ 11,947	\$ 17,522	\$ 16,128	\$ 17,768	\$ 15,000	\$ 15,000
Program Income	\$ 56,520	\$ 46,560	\$ 118,872	\$ 263,640	\$ 168,000	\$ 60,000	\$ 60,000
Grant Reimbursement - FEMA	\$ -	\$ -	\$ -	\$ 21,234	\$ (21,234)	\$ -	\$ -
Sewer Revenues	\$ 1,321,922	\$ 1,340,921	\$ 1,187,516	\$ 1,296,826	\$ 1,281,507	\$ 1,320,240	\$ 1,321,270
<b>TOTAL:</b>	<b>\$ 1,384,889</b>	<b>\$ 1,399,428</b>	<b>\$ 1,323,909</b>	<b>\$ 1,597,828</b>	<b>\$ 1,446,041</b>	<b>\$ 1,395,240</b>	<b>\$ 1,396,270</b>
<b>NET CHANGE TO THE SEWER FUND</b>	<b>\$ 128,624</b>	<b>\$ 52,763</b>	<b>\$ (359,083)</b>	<b>\$ (230,173)</b>	<b>\$ (360,712)</b>	<b>\$ (296,161)</b>	<b>\$ (261,710)</b>

\*\*\*Note Fund 654 Water Fund AB1600 Budgeted Revenue of \$6,610

pared By: Catrina Olson  
/2019



2% Decrease Proposed Budget FY 19/20 vs. Adopted Budget FY 18/19