

R-2

June 15, 2017  
10:00 a.m.

# BUDGET PRESENTATION

## PUBLIC WORKS TRANSPORTATION ROADS

# DEPARTMENT of PUBLIC WORKS

County of Lassen



LARRY MILLAR, Director  
Public Works/Road/Transportation  
County Engineer

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Susanville, CA 96130

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R-2  
2017/141

April 21, 2017

TO: Julie Morgan, Assistant to the GAO  
FROM: Larry Millar, Director  
SUBJECT: FY 2017/18 Budget Submittal

Attached are the following completed budget requests for the Public Works Department:

**Building and Grounds (100-0221):**

Total budget request in the amount of \$1,139,019 is a slight increase over last fiscal year however it represents a status quo budget. There is a vacant but funded Building and Grounds Worker position. The total General Fund request is for \$695,019.

5% Retention Budget in the amount of \$1,081,519.

**Parks (100-0222):**

Total budget request in the amount of \$46,450 which is a slight increase from last fiscal year however it represents a status quo budget. Funding is included to construct an announcing booth at the Janesville Park Arena. Total General Fund request of \$46,450.

5% Retention Budget in the amount of \$41,450.

**Animal Control (100-0527):**

Total budget request in the amount of \$181,228 which is a decrease over the previous budget. Total General Fund request of \$84,228.

5% Retention Budget in the amount of \$171,228

**Rabies Control (100-0527):**

This budget request will be coming from the Sheriff Office.

**Road (122-1221):**

Total budget request in the amount of \$4,927,303 which is a decrease of approximately \$143,000 from last fiscal year. This budget anticipates only an approximate \$500,000 reserve which is not desirable however revenues should be increasing due to the newly passed SB-1. There are 15 vacant positions –

eleven (11) unfunded. This budget request includes the elimination of the Communication Technician position, 1.0 FTE. With all the new technology for radios, etc. the need for this position has been eliminated. Revenues are expected to increase after November 2017 with the passing of SB-1 however the Road Reserve is down where the Road Department will experience cash flow problems throughout the coming fiscal year. It is anticipated that the reserve will be down to approximately \$300,000 at the end of FY 2017/18. We will need to continue to watch the budget and cash outflow very carefully, even with the layoff of the position.

No General Fund request.

5% Retention Budget in the amount of \$4,677,303.

**Road Construction (122-1222):**

Total budget request in the amount of \$5,116,000 which is a decrease from last fiscal year as the Mooney Road Re-Alignment project and County Road Rehab. A project have been completed. Other projects scheduled for construction next fiscal year are Long Valley Creek Bridges 7C-12 and 7C-81 replacement projects. Funding also exists in this budget for the continuation of the Skyline Road Extension project as well as for several bridge replacement construction projects, however these will not be ready for construction during the fiscal year. Revenues for this budget unit consist of State and Federal Funding (STIP and HBBR) and the projects are only completed as the funding is allocated. This budget unit anticipates only a \$300,000 reserve.

No General Fund request.

5% Retention Budget in the amount of \$4,856,000.

**Cemetery (123-1231):**

Total budget request in the amount of \$168,584 which is a 14% decrease from last fiscal year. This budget request includes funding to continue with the updating of cemetery data into the Cemetery Software system. This budget request will maintain an estimated \$46,000 reserve.

No General Fund request.

5% Retention Budget in the amount of \$160,084.

**Aviation (124-1241):**

Total budget request in the amount of \$441,887 is a decrease from last year's budget. Salaries and Benefits and Services and Supplies portions of the budget are status quo. Construction projects for this fiscal year consist of funding from the CAAP grant program for maintenance and pavement marking for the Southard and Spaulding Airports and for the completion of Airport Land Use Plans. This budget request will maintain an estimated \$150,000 reserve. No General Fund request.

5% Retention Budget in the amount of \$419,787

**Local Transportation – LTF Admin./Planning (128-3093):**

No budget request as County is no longer involved, effective July 1, 2017.

**Local Transportation – LTSA Admin.(128-5701):**

Total budget request in the amount of \$142,729 is a slight decrease from last fiscal year.  
No General Fund request.

5% Retention Budget in the amount of \$135,593

**Natural Resources (Susanville Ranch (141-0685):**

Total budget request in the amount of \$105,836 which is a slight increase (\$2,474) from last year's budget. The total General Fund contribution is \$25,000 which is the County's contribution towards the Trail Coordinator position. This budget maintains a projected carryover reserve of approximately \$25,000, of which a portion of this funding is restricted funding for Pedestrian and Bicycle uses, from the LCTC.

5% Retention Budget in the amount of \$100,536.

**Capital Projects (Capital Projects) (150-1501):**

Budget in the amount of \$205,000 which is a decrease over last fiscal year due to the completion of the projects. This budget request consists on capital projects which are a continuation from prior years to include funding for the ADA Plan and Public Works Shop Addition. This budget will require a General Fund or other funding source in the amount of \$205,000 if all projects are to be approved.

5% Retention Budget in the amount of \$175,000.

New capital projects have not been included as they will need to be selected from the Capital Improvement Plan

Please let me know if you have any questions or need anything else.

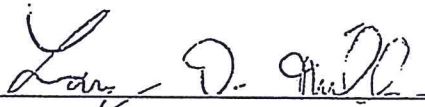
Enclosures



**FISCAL YEAR 2017/2018 ESTIMATED  
Summary**

**Fund:** 100  
**Department :** GENERAL FUND  
**Budget Unit Name:** DPW-BLDG/GROUNDS  
**Budget Unit Number:** 0221

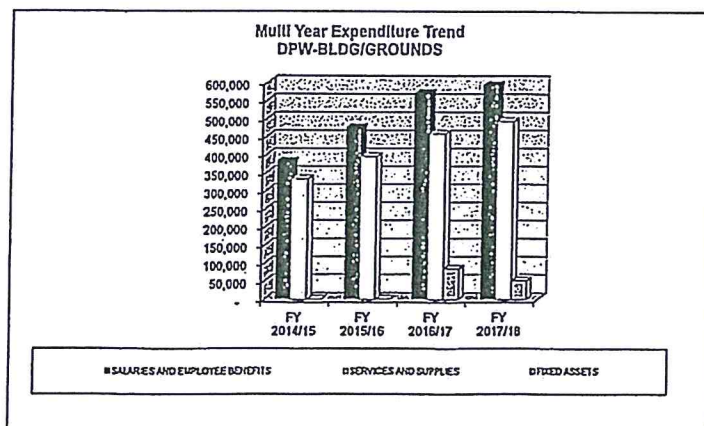
| Account Name                     | FY 2016/17<br>Budgeted | FY 2017/18<br>Preliminary | Expansion/<br>(Reduction) |
|----------------------------------|------------------------|---------------------------|---------------------------|
| Total FTE Employees              | 8.97                   | 8.97                      | 0.00                      |
| Salaries & Benefits              | \$ 571,270             | \$ 593,839                | 22,569                    |
| Services & Supplies              | \$ 458,130             | \$ 493,180                | 35,050                    |
| Other Charges                    |                        |                           |                           |
| Capital Outlay                   | \$ 85,000              | \$ 52,000                 | (33,000)                  |
| <b>TOTAL BUDGET REQUEST</b>      | <b>\$ 1,114,400</b>    | <b>\$ 1,139,019</b>       | <b>24,619</b>             |
| Revenues Available               | \$ 147,000             | \$ 444,000                | 297,000                   |
| Fund Balance (if applicable)     |                        |                           | 0                         |
| <b>TOTAL REVENUES AVAILABLE</b>  | <b>\$ 147,000</b>      | <b>\$ 444,000</b>         | <b>297,000</b>            |
| <b>NET GENERAL FUND REQUIRED</b> | <b>\$ 967,400</b>      | <b>\$ 695,019</b>         | <b>\$ (272,381)</b>       |

Department Head Signature 

Date: 4/20/17

| ACCOUNT NAME | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 |
|--------------|------------|------------|------------|------------|
|              | ACTUAL     | ACTUAL     | BUDGET     | REQUEST    |

|             |   |                  |         |           |
|-------------|---|------------------|---------|-----------|
| FUND        | 100                                     | GENERAL FUND     |         |           |
| BUDGET-UNIT | 221                                     | DPW-BLDG/GROUNDS |         |           |
| COST-CENTER |   |                  |         |           |
| ACCOUNT     |   |                  |         |           |
| 3000100     | SALARIES AND WAGES                      | 221,509          | 274,373 | 339,991   |
| 3000110     | OVERTIME                                |                  |         | 360,943   |
| 3000130     | EXTRA HELP                              | 53,220           | 32,637  | 40,000    |
| 3000160     | FURLOUGH SAVINGS                        |                  |         | 40,000    |
| 3000161     | VACANCY SAVINGS                         |                  |         |           |
| 3000200     | RETIREMENT                              | 25,565           | 37,170  | 49,397    |
| 3000202     | MEDICARE                                | 3,811            | 4,486   | 29,136    |
| 3000205     | PERS UNFUNDED RETIREMENT LIABILITY      |                  |         | 5,234     |
| 3000210     | SOCIAL SECURITY                         | 16,295           | 19,184  | 24,283    |
| 3000300     | GROUP INSURANCE - HEALTH                | 34,288           | 45,115  | 22,378    |
| 3000310     | GROUP INSURANCE - CAFETERIA             | 5,790            | 11,038  | 24,496    |
| 3000320     | GROUP INSURANCE - DENTAL                | 126              | 2,178   | 23,776    |
| 3000330     | GROUP INSURANCE- LIFE                   | 753              | 1,058   | 66,387    |
| 3000340     | GROUP INSURANCE- VISION                 |                  | 438     | 46        |
| 3000400     | WORKERS COMPENSATION INSURANCE          | 37,748           | 35,143  | 1,572     |
| 3000401     | WORKERS COMPENSATION INSURANCE-CLAIMS F | (310)            | (97)    | -         |
| 3000501     | OTHER POST EMPLOYMENT BENEFITS          | 2,412            | 4,147   | 15,089    |
| 3000750     | PREPAID INSURANCE                       |                  |         | 4,996     |
| 3000750     | YE SALARIES AND EMPLOYEE BENEFITS       | (18,418)         | 8,615   |           |
|             | SALARIES AND EMPLOYEE BENEFITS          | 382,789          | 476,485 | 571,270   |
| 3001100     | CLOTHING & PERSONAL                     | 480              | 353     | 593,839   |
| 3001200     | COMMUNICATIONS                          | 3,358            | 3,597   | 750       |
| 3001400     | HOUSEHOLD EXPENSES                      | 43,184           | 46,963  | 3,250     |
| 3001700     | MAINTENANCE-OFFICE EQUIPMENT            | 816              |         | 3,000     |
| 3001701     | MAINTENANCE-COUNTY VEHICLES             | 4,372            | 5,654   | 50,000    |
| 3001800     | MAINT-BUILDINGS & IMPROVEMENTS          | 23,179           | 26,969  | 55,000    |
| 3002200     | OFFICE EXPENSE                          | 406              | 1,177   | 350       |
| 3002201     | POSTAGE                                 | 392              | 58      | 350       |
| 3002300     | PROFESSIONAL & SPECIALIZED SV           | 20,234           | 31,254  | 250       |
| 3002302     | IT DIRECT BILL                          |                  | 6,512   | 37,500    |
| 3002400     | PUBLICATIONS AND LEGAL NOTICES          | 291              | 112     | 4,330     |
| 3002500     | RENTS AND LEASES EQUIPMENT              | 269              | 280     | 250       |
| 3002600     | RENTS AND LEASES, BLDGS                 | 2,458            | 2,458   | 2,000     |
| 3002700     | SMALL TOOLS AND INSTRUMENTS             | 1,735            | 1,981   | 3,000     |
| 3002701     | NON-CAPITALIZED EQUIPMENT               |                  | 975     | 1,000     |
| 3002800     | SPECIAL DEPARTMENTAL EXPENSE            | 1,008            | 107     | 4,500     |
| 3002900     | TRANSPORTATION AND TRAVEL               | 36,848           | 47,139  | 500       |
| 3002901     | CONFERENCES AND TRAINING                |                  |         | 500       |
| 3003000     | UTILITIES                               | 58,412           | 73,685  | 90,000    |
| 3003010     | UTILITIES - LIGHTS                      | 105,322          | 114,861 | 87,500    |
| 3003020     | UTILITIES - WATER                       | 19,066           | 19,204  | 90,000    |
| 3003030     | UTILITIES - SEWER                       | 10,709           | 12,037  | 145,000   |
|             | SERVICES AND SUPPLIES                   | 333,539          | 395,376 | 30,000    |
| 3006100     | BUILDINGS & IMPROVEMENTS                |                  |         | 40,000    |
| 3006200     | EQUIPMENT                               |                  |         | 45,000    |
|             | FIXED ASSETS                            | -                | -       | 2,000     |
| 3007000     | OPERATING TRANSFER                      |                  |         | 85,000    |
|             | OPERATING TRANSFERS OUT                 | -                | -       | 52,000    |
|             | DPW-BLDG/GROUNDS                        | 716,328          | 871,861 | 1,114,400 |
|             | FTEs                                    | 6.72             | 8.72    | 8.97      |





# REVENUES

Budget Unit Name: DPW-BLDG/GROUNDS

Fund: 100

Budget Unit #: 0221

| Account | Account Name   | FY 2014/15<br>ACTUAL | FY 2015/16<br>ACTUAL | FY 2016/17<br>FINAL<br>BUDGET | FY 2017/18<br>REQUEST |
|---------|--|----------------------|----------------------|-------------------------------|-----------------------|
| 2003200 | RENTS AND CONCESSIONS                                |                      |                      |                               |                       |
| 2003212 | RENTS & LEASES                                       |                      | 4,494                | 50,000                        |                       |
| 2007400 | OTHER-GOVERNMENTAL AGENCIES                          | 33,748               | 40,188               | 40,000                        | 40,000                |
| 2010601 | PUBLIC WORKS FEES                                    |                      |                      | 5,000                         |                       |
| 2010700 | INTERFUND REVENUE (Public Wks Direct Bill for Labor) | 2,206                | 5,100                | 4,000                         | 6,000                 |
| 2010700 | INTERFUND REVENUE (HSS)                              |                      |                      |                               |                       |
| 2010701 | A87 COST PLAN  |                      |                      | 47,000                        | 47,000                |
| 2011200 | MISCELLANEOUS  |                      | 322,352              |                               | 350,000               |
| 2012100 | SALE OF FIXED ASSETS                                 | 1,182                | 1,065                | 1,000                         | 1,000                 |
| 2012200 | OPERATING TRANSFER IN                                | 83                   |                      |                               |                       |
| 2012201 | GASB 34 IMPLEMENTATION                               |                      |                      |                               |                       |

|       |  |          |           |           |           |
|-------|--|----------|-----------|-----------|-----------|
| TOTAL |  | \$37,219 | \$373,199 | \$147,000 | \$444,000 |
|-------|--|----------|-----------|-----------|-----------|

NON-CAPITALIZED EQUIPMENT

Budget Unit: PUBLIC WORKS / BUILDING & GROUNDS  
Fund: 100  
Budget Unit #: 0221

| Account | Account Name            | FY 2014/15<br>ACTUAL | FY 2015/16<br>ACTUAL | FY 2016/17<br>FINAL<br>BUDGET | FY 2017/18<br>REQUEST | Justification<br>New, replacement, etc.<br>(Use several lines if necessary)                              |
|---------|-------------------------|----------------------|----------------------|-------------------------------|-----------------------|--|
| 3002701 | Equipment Under \$5,000 |                      |                      | 1,500                         | 1,500                 | Chainsaw replacement<br>Lawn Mower replacement<br>Weedeater replacement<br>3,000 Utility Trailer (6'x8') |

|       |  |   |   |       |       |  |
|-------|--|---|---|-------|-------|--|
| TOTAL |  | 0 | 0 | 1,500 | 1,500 |  |
|-------|--|---|---|-------|-------|--|



FIXED ASSETS

Budget Unit : PUBLIC WORKS / BUILDING & GROUNDS

Fund: 100

Budget Unit # 0221

| Account | Account Name                             | FY 2014/15<br>ACTUAL | FY 2015/16<br>ACTUAL | FY 2016/17<br>FINAL<br>BUDGET | FY 2017/18<br>PRELIMINARY<br>REQUEST | Justification<br>(New, replacement, etc.<br>(Use several lines if necessary)) |
|---------|--|----------------------|----------------------|-------------------------------|--------------------------------------|---|
| 3006100 | Buildings & Improvements                 |                      |                      | 40,000                        | 50,000                               | SVMB Stage Floor/BMB Mech. Rm damage repair                                   |
| 3006100 | Buildings & Improvements-Brashear Reroof |                      |                      |                               |                                      |   |
| 3006200 | Equipment                                |                      |                      | 20,000                        | 2,000                                | Upgrade Truck Replacement (Motor Pool)  |
|         |  |                      |                      | 25,000                        |                                      |   |

|       |  |   |   |        |        |  |
|-------|--|---|---|--------|--------|--|
| TOTAL |  | 0 | 0 | 85,000 | 52,000 |  |
|-------|--|---|---|--------|--------|--|

# FISCAL YEAR 2017-2018 ESTIMATED

## Summary

Fund: 100  
 Department : GENERAL FUND  
 Budget Unit Name: PARKS  
 Budget Unit Number: 0222

| Account Name                 | FY 2016/17<br>Budgeted | FY 2017/18<br>Preliminary | Expansion/<br>(Reduction) |
|------------------------------|------------------------|---------------------------|---------------------------|
| Total FTE Employees          | 0.00                   | 0.00                      | 0.00                      |
| Salaries & Benefits          | \$ -                   | \$ -                      | 0                         |
| Services & Supplies          | \$ 39,950              | \$ 41,450                 | 1,500                     |
| Other Charges                |                        |                           | 0                         |
| Capital Outlay               | \$ 5,000               | \$ 5,000                  | 0                         |
| TOTAL BUDGET REQUEST         | \$ 44,950              | \$ 46,450                 | 1,500                     |
| Revenues Available           | \$ -                   | \$ -                      | 0                         |
| Fund Balance (if applicable) |                        |                           | 0                         |
| TOTAL REVENUES AVAILABLE     | \$ -                   | \$ -                      | 0                         |
| NET GENERAL FUND REQUIRED    | \$ 44,950              | \$ 46,450                 | 1,500                     |

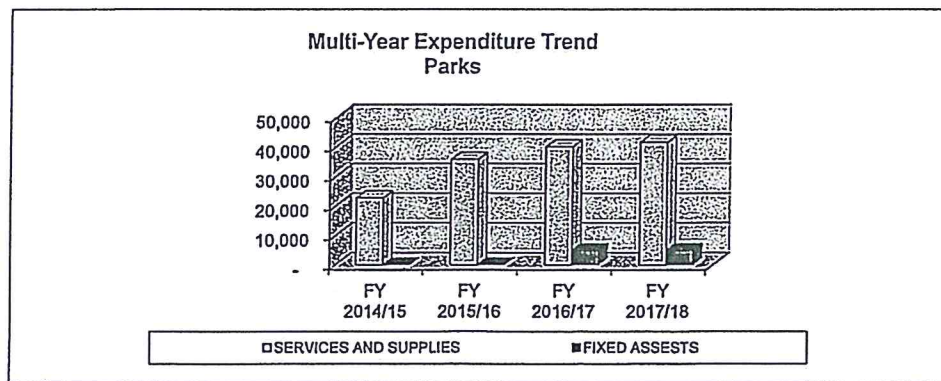
Department Head Signature

*Larry D. Miller*

Date:

*4/20/17*

| ACCOUNT NAME |      |                                | FY 2014/15 | FY 2015/16 | FY 2016/17   | FY 2017/18 |
|--------------|------|--------------------------------|------------|------------|--------------|------------|
|              |      |                                | ACTUAL     | ACTUAL     | FINAL BUDGET | REQUEST    |
| FUND         | 100  | GENERAL FUND                   |            |            |              |            |
| BUDGET-UNIT  | 0222 | PARKS                          |            |            |              |            |
| COST-CENTER  |      |                                |            |            |              |            |
| ACCOUNT      |      |                                |            |            |              |            |
| 3000100      |      | SALARIES AND WAGES             |            |            |              |            |
| 3000110      |      | OVERTIME                       |            |            |              |            |
| 3000130      |      | EXTRA HELP                     |            |            |              |            |
| 3000200      |      | RETIREMENT                     |            |            |              |            |
| 3000202      |      | MEDICARE                       |            |            |              |            |
| 3000210      |      | SOCIAL SECURITY                |            |            |              |            |
| 3000400      |      | WORKERS COMPENSATION INSURANCE |            |            |              |            |
|              |      | SALARIES AND EMPLOYEE BENEFITS | -          | -          | -            | -          |
| 3001400      |      | HOUSEHOLD EXPENSES             | 2,479      | 2,765      | 5,000        | 5,000      |
| 3001700      |      | MAINTENANCE-EQUIPMENT          |            |            |              |            |
| 3001701      |      | MAINTENANCE COUNTY VEHICLE     | 114        | 1,518      | 750          | 750        |
| 3001800      |      | MAINT-BUILDINGS & IMPROVEMENTS | 8,379      | 12,821     | 11,500       | 10,000     |
| 3002200      |      | OFFICE EXPENSE                 |            |            |              |            |
| 3002300      |      | PROFESSIONAL & SPECIALIZED SV  | 597        | 2,880      | 4,500        | 4,500      |
| 3002500      |      | RENTS & LEASES - EQUIPMENT     | 665        | 5,536      | 1,500        | 1,000      |
| 3002700      |      | SMALL TOOLS & INSTRUMENTS      | 429        |            | 500          | 500        |
| 3002701      |      | NON-CAPITALIZED EQUIPMENT      |            |            | 450          | 3,950      |
| 3002800      |      | SPECIAL DEPARTMENTAL EXPENSE   |            |            |              |            |
| 3002900      |      | TRANSPORTATION AND TRAVEL      |            | 2          | 250          | 250        |
| 3003000      |      | UTILITIES                      |            |            |              |            |
| 3003010      |      | UTILITIES-LIGHTS               | 5,681      | 5,819      | 6,500        | 6,500      |
| 3003020      |      | UTILITIES-WATER                |            |            | 1,000        | 1,000      |
| 3003030      |      | UTILITIES-SEWER                | 4,307      | 4,307      | 8,000        | 8,000      |
|              |      | SERVICES AND SUPPLIES          | 22,651     | 35,648     | 39,950       | 41,450     |
| 3006100      |      | BUILDING & IMPROVEMENTS        |            |            | 5,000        | 5,000      |
|              |      | FIXED ASSESTS                  | -          | -          | 5,000        | 5,000      |
|              |      | PARKS                          | 22,651     | 35,648     | 44,950       | 46,450     |





# REVENUES

Budget Unit Name: PARKS

Fund: 100

Budget Unit #: 0222

Add description of all State and Federal revenues and  
Operating Transfers In. Add lines if needed.

| Account | Account Name | Description | FY 2014/15<br>ACTUAL | FY 2015/16<br>ACTUAL | FY 2016/17<br>FINAL<br>BUDGET | FY 2017/18<br>REQUEST |
|---------|--------------|-------------|----------------------|----------------------|-------------------------------|-----------------------|
|---------|--------------|-------------|----------------------|----------------------|-------------------------------|-----------------------|

2006200

State - Other

Grant - Janesville Park

1,950

0

0

TOTAL

1,950

0

0

0



|                           |
|---------------------------|
| NON-CAPITALIZED EQUIPMENT |
|---------------------------|

Budget Unit: PARKS  
 Fund: 100  
 Budget Unit #: 0222

| Account | Account Name            | FY: 2014/15<br>ACTUAL | FY: 2015/16<br>ACTUAL | FY: 2016/17<br>FINAL<br>BUDGET | FY: 2017/18<br>REQUEST | Justification<br>New, replacement, etc.<br>(Use several lines if necessary) |
|---------|-------------------------|-----------------------|-----------------------|--------------------------------|------------------------|---|
| 3002701 | Equipment Under \$5,000 | 0                     | 0                     | 450                            | 450                    | Weed Eater Replacement  |
|         |                         |                       |                       |                                | 3,500                  | Storage Container 8'x9' Clear Crk.  |

|       |  |   |   |     |       |  |
|-------|--|---|---|-----|-------|--|
| TOTAL |  | 0 | 0 | 450 | 3,950 |  |
|-------|--|---|---|-----|-------|--|

FIXED ASSETS

Budget Unit: PARKS  
Fund: 100  
Budget Unit #: 0222

| Account | Account Name            | FY 2014/15<br>ACTUAL | FY 2015/16<br>ACTUAL | FY 2016/17<br>FINAL<br>BUDGET | FY 2017/18<br>REQUEST | Justification<br>New, replacement, etc.<br>(Use several lines if necessary) |
|---------|-------------------------|----------------------|----------------------|-------------------------------|-----------------------|---|
| 3006100 | Building & Improvements | 0                    | 0                    | 5,000                         | 5,000                 | Janesville Park arena announcing booth                                      |
| TOTAL   |                         | 0                    | 0                    | 5,000                         | 5,000                 |   |

# FISCAL YEAR 2017-2018 ESTIMATED

## Summary

Fund: 100  
 Department : GENERAL FUND  
 Budget Unit Name: ANIMAL CONTROL-KENNEL  
 Budget Unit Number: 0527

| Account Name                 | FY 2016/17<br>Budgeted | FY 2017/18<br>Preliminary | Expansion/<br>(Reduction) |
|------------------------------|------------------------|---------------------------|---------------------------|
| Total FTE Employees          | 1.50                   | 1.50                      | 0.00                      |
| Salaries & Benefits          | \$ 106,014             | \$ 109,048                | 3,034                     |
| Services & Supplies          | \$ 68,280              | \$ 62,180                 | (6,100)                   |
| Other Charges                |                        |                           | 0                         |
| Capital Outlay               | \$ 12,500              | \$ 10,000                 | (2,500)                   |
| TOTAL BUDGET REQUEST         | \$ 186,794             | \$ 181,228                | (5,566)                   |
| Revenues Available           | \$ 99,300              | \$ 97,000                 | (2,300)                   |
| Fund Balance (if applicable) |                        |                           | 0                         |
| TOTAL REVENUES AVAILABLE     | \$ 99,300              | \$ 97,000                 | (2,300)                   |
| NET GENERAL FUND REQUIRED    | \$ 87,494              | \$ 84,228                 | \$ (3,266)                |

Department Head Signature 

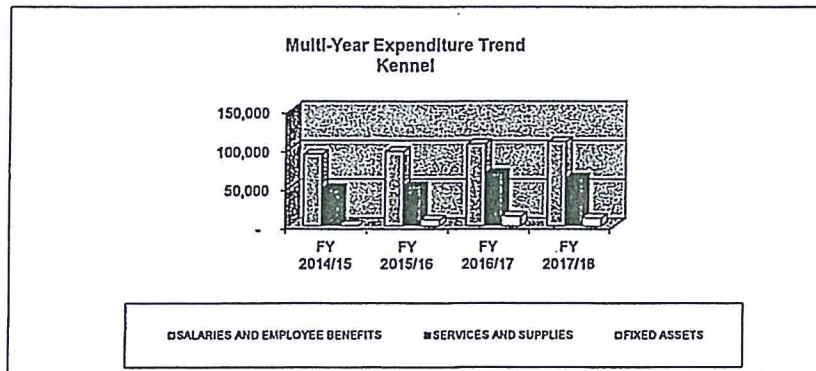
Date: 4/20/17



| ACCOUNT NAME | FY 2014/15 | FY 2015/16 | FY 2016/17   | FY 2017/18 |
|--------------|------------|------------|--------------|------------|
|              | ACTUAL     | ACTUAL     | FINAL BUDGET | REQUEST    |

FUND 100 GENERAL FUND  
BUDGET-UNIT 0527 ANIMAL CONTROL-KENNEL  
COST-CENTER

|         |         |                                       |                |                |                |                |
|---------|---------|---------------------------------------|----------------|----------------|----------------|----------------|
| ACCOUNT | 3000100 | SALARIES AND WAGES                    | 48,558         | 44,995         | 50,260         | 49,207         |
|         | 3000110 | OVERTIME                              | 105            | 41             |                |                |
|         | 3000130 | EXTRA HELP                            | 20,988         | 22,983         | 25,000         | 22,500         |
|         | 3000160 | FURLOUGH SAVINGS                      |                |                |                |                |
|         | 3000161 | VACANCY SAVINGS                       |                |                |                |                |
|         | 3000200 | RETIREMENT                            | 6,670          | 6,877          | 7,330          | 3,950          |
|         | 3000202 | MEDICARE                              | 1,053          | 955            | 729            | 713            |
|         | 3000205 | PERS UNFUNDED RETIREMENT LIABILITY    |                |                |                | 3,590          |
|         | 3000210 | SOCIAL SECURITY                       | 4,501          | 4,083          | 3,116          | 3,051          |
|         | 3000300 | GROUP INSURANCE - HEALTH              | 12,719         | 12,895         | 4,320          | 4,320          |
|         | 3000310 | GROUP INSURANCE - CAFETERIA           |                |                | 11,142         | 11,142         |
|         | 3000320 | GROUP INSURANCE - DENTAL              |                |                |                | -              |
|         | 3000330 | GROUP INSURANCE- LIFE                 | 289            | 221            | 263            | 263            |
|         | 3000340 | GROUP INSURANCE- VISION               |                |                |                |                |
|         | 3000400 | WORKERS COMPENSATION INSURANCE        | 2,457          | 2,594          | 3,083          | 9,467          |
|         | 3000501 | OTHER POST EMPLOYMENT BENEFITS        | 539            | 714            | 771            | 836            |
|         | 3000750 | YE SALARIES AND EMPLOYEE BENEFITS     | (4,861)        | 233            |                |                |
|         |         | <b>SALARIES AND EMPLOYEE BENEFITS</b> | <b>93,018</b>  | <b>96,591</b>  | <b>106,014</b> | <b>109,048</b> |
|         | 3001100 | CLOTHING & PERSONAL                   | 58             |                | 100            | 100            |
|         | 3001200 | COMMUNICATIONS                        | 2,467          | 2,798          | 2,500          | 2,500          |
|         | 3001400 | HOUSEHOLD EXPENSE                     | 7,292          | 6,104          | 7,750          | 7,750          |
|         | 3001700 | MAINTENANCE-OFFICE EQUIPMENT          |                |                |                |                |
|         | 3001701 | MAINTENANCE-COUNTY VEHICLES           |                |                |                |                |
|         | 3001800 | MAINTENANCE-BUILDINGS & IMPROVEMENTS  | 3,586          | 3,068          | 4,500          | 4,000          |
|         | 3002200 | OFFICE EXPENSE                        | 4,671          | 3,426          | 4,500          | 4,500          |
|         | 3002201 | POSTAGE                               | 349            |                | 350            | 350            |
|         | 3002300 | PROFESSIONAL & SPECIALIZED SV         | 11,667         | 17,435         | 19,000         | 19,000         |
|         | 3002302 | IT DIRECT BILL                        |                | 4,341          | 4,330          | 4,330          |
|         | 3002400 | PUBLICATIONS AND LEGAL NOTICES        |                | 47             | 400            | 400            |
|         | 3002700 | SMALL TOOLS & INSTRUMENTS             | 374            |                | 350            | 350            |
|         | 3002701 | NON-CAPITALIZED EQUIPMENT             |                |                | 4,500          |                |
|         | 3002800 | SPECIAL DEPARTMENTAL EXPENSE          | 4,521          | 4,655          | 5,250          | 5,250          |
|         | 3002900 | TRAVEL & TRANSPORTATION               | 656            | 1,305          | 750            | 650            |
|         | 3002901 | CONFERENCES & TRAINING                | 726            |                | 2,000          | 2,000          |
|         | 3003000 | UTILITIES                             | 5,620          | 4,060          | 5,500          | 6,000          |
|         | 3003010 | UTILITIES-LIGHTS                      | 6,083          | 4,437          | 5,500          | 4,000          |
|         | 3003030 | UTILITIES-SEWER                       | 550            | 255            | 1,000          | 1,000          |
|         |         | <b>SERVICES AND SUPPLIES</b>          | <b>48,620</b>  | <b>51,931</b>  | <b>68,280</b>  | <b>62,180</b>  |
|         | 3006100 | BUILDINGS & IMPROVEMENTS              |                | 7,592          | 12,500         | 10,000         |
|         | 3006200 | EQUIPMENT                             |                |                |                |                |
|         |         | <b>FIXED ASSETS</b>                   | <b>0</b>       | <b>7,592</b>   | <b>12,500</b>  | <b>10,000</b>  |
|         |         | <b>ANIMAL CONTROL-KENNEL</b>          | <b>141,638</b> | <b>156,114</b> | <b>186,794</b> | <b>181,228</b> |
|         |         | <b>FTEs</b>                           | <b>1.50</b>    | <b>1.50</b>    | <b>1.50</b>    | <b>1.50</b>    |





# REVENUES

Budget Unit: ANIMAL CONTROL-KENNEL Add description of all State and Federal revenues and  
Fund: 100 Operating Transfers In. Add lines if needed.  
Budget Unit # 0527

| Account      | Account Name                  | Description | FY 2014/15<br>ACTUAL | FY 2015/16<br>ACTUAL | FY 2016/17<br>FINAL<br>BUDGET | FY 2017/18<br>REQUEST |
|--------------|-------------------------------|-------------|----------------------|----------------------|-------------------------------|-----------------------|
| 2001000      | Animal Licenses               |             | 16,861               | 17,067               | 17,000                        | 17,000                |
| 2002100      | Other Court Fines             |             |                      | 13                   |                               |                       |
| 2009300      | Humane Services               |             | 101                  |                      | 7,500                         | 7,500                 |
| 2009301      | City 40% Animal Control       |             | 8,352                | 63,097               | 74,800                        | 72,500                |
| 2011201      | Prior Year Cancelled Warrants |             | 22                   | 468                  |                               |                       |
| 2012400      | Other - Trust Transfers       |             |                      |                      |                               |                       |
| <b>TOTAL</b> |                               |             | <b>25,336</b>        | <b>80,645</b>        | <b>99,300</b>                 | <b>97,000</b>         |

**NON-CAPITALIZED EQUIPMENT**

Budget Unit: ANIMAL CONTROL-KENNEL  
 Fund: 100  
 Budget Unit #: 527

| Account | Account Name            | FY 2014/15<br>ACTUAL | FY 2015/16<br>ACTUAL | FY 2016/17<br>FINAL<br>BUDGET | FY 2017/18<br>REQUEST | Justification<br>New, replacement, etc.<br>(Use several lines if necessary) |
|---------|-------------------------|----------------------|----------------------|-------------------------------|-----------------------|---|
| 3002701 | Equipment Under \$5,000 | 0                    | 0                    | 4,500                         |                       |   |

|              |  |   |   |       |   |  |
|--------------|--|---|---|-------|---|--|
| <b>TOTAL</b> |  | 0 | 0 | 4,500 | 0 |  |
|--------------|--|---|---|-------|---|--|

**FIXED/ASSETS**

Budget Unit: ANIMAL CONTROL-KENNEL  
 Fund: 100  
 Budget Unit # 0527

| Account | Account Name             | FY 2014/15<br>ACTUAL | FY 2015/16<br>ACTUAL | FY 2016/17<br>FINAL<br>BUDGET | FY 2017/18<br>REQUEST | Justification<br>New, replacement, etc.<br>(Use several lines if necessary) |
|---------|--------------------------|----------------------|----------------------|-------------------------------|-----------------------|---|
| 3006100 | Buildings & Improvements |                      | 7,592                | 2,500                         |                       |   |
| 3006200 | Equipment                |                      |                      | 10,000                        | 10,000                | Heater replacement  |

|              |   |       |        |        |  |
|--------------|---|-------|--------|--------|--|
| <b>TOTAL</b> | 0 | 7,592 | 12,500 | 10,000 |  |
|--------------|---|-------|--------|--------|--|

**FISCAL YEAR 2017-2018 ESTIMATED  
Summary**

**Fund:** 123  
**Department :** CEMETERY  
**Budget Unit Name:** CEMETERY  
**Budget Unit Number:** 1231

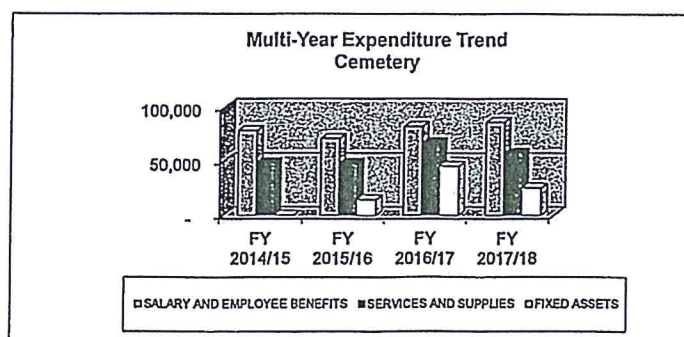
| Account Name                     | FY 2016/17<br>Budgeted | FY 2017/18<br>Preliminary | Expansion/<br>(Reduction) |
|----------------------------------|------------------------|---------------------------|---------------------------|
| Total FTE Employees              | 1.25                   | 1.25                      | 0.00                      |
| Salaries & Benefits              | \$ 81,983              | \$ 85,965                 | 3,982                     |
| Services & Supplies              | \$ 67,333              | \$ 57,619                 | (9,714)                   |
| Other Charges                    |                        |                           | 0                         |
| Capital Outlay                   | \$ 45,000              | \$ 25,000                 | (20,000)                  |
| <b>TOTAL BUDGET REQUEST</b>      | <b>\$ 194,316</b>      | <b>\$ 168,584</b>         | <b>(25,732)</b>           |
| Revenues Available               | \$ 115,450             | \$ 69,450                 | (46,000)                  |
| Fund Balance (if applicable)     | \$ 135,000             | \$ 145,000                | 10,000                    |
| <b>TOTAL REVENUES AVAILABLE</b>  | <b>\$ 250,450</b>      | <b>\$ 214,450</b>         | <b>(36,000)</b>           |
| <b>NET GENERAL FUND REQUIRED</b> | <b>\$ (56,134)</b>     | <b>\$ (45,866)</b>        | <b>10,268</b>             |

Department Head Signature Lan O. Pull

Date: 4/20/17



| ACCOUNT-NAME |         |                                    | FY 2014/15 | FY 2015/16 | FY 2016/17   | FY 2017/18 |
|--------------|---------|------------------------------------|------------|------------|--------------|------------|
|              |         |                                    | ACTUAL     | ACTUAL     | FINAL BUDGET | REQUEST    |
| FUND         | 123     | CEMETERY                           |            |            |              |            |
| BUDGET-UNIT  | 1231    | CEMETERY                           |            |            |              |            |
| COST-CENTER  |         |                                    |            |            |              |            |
| ACCOUNT      |         |                                    |            |            |              |            |
|              | 3000100 | SALARIES AND WAGES                 | 54,957     | 44,287     | 47,094       | 50,087     |
|              | 3000110 | OVERTIME                           |            |            |              |            |
|              | 3000130 | EXTRA HELP                         | 5,372      | 7,672      | 10,000       | 10,000     |
|              | 3000160 | FURLOUGH SAVINGS                   |            |            |              |            |
|              | 3000161 | VACANCY SAVINGS                    |            |            |              |            |
|              | 3000200 | RETIREMENT                         | 6,732      | 6,085      | 6,868        | 4,044      |
|              | 3000202 | MEDICARE                           | 865        | 783        | 683          | 726        |
|              | 3000205 | PERS UNFUNDED RETIREMENT LIABILITY |            |            |              | 3,364      |
|              | 3000210 | SOCIAL SECURITY                    | 3,700      | 3,350      | 2,920        | 3,105      |
|              | 3000300 | GROUP INSURANCE - HEALTH           | 1,982      | 1,500      | 3,375        | 3,375      |
|              | 3000310 | GROUP INSURANCE - CAFETERIA        | 2,151      | 6,193      | 9,240        | 9,240      |
|              | 3000320 | GROUP INSURANCE - DENTAL           | 340        | 1,116      |              | -          |
|              | 3000330 | GROUP INSURANCE- LIFE              | 239        | 171        | 219          | 219        |
|              | 3000340 | GROUP INSURANCE- VISION            | 239        | 47         |              | -          |
|              | 3000400 | WORKERS COMPENSATION INSURANCE     | 873        | 854        | 941          | 1,108      |
|              | 3000401 | WORKMAN COMP CLAIM REIMB           |            |            |              |            |
|              | 3000501 | OTHER POST EMPLOYMENT BENEFITS     | 449        | 595        | 643          | 696        |
|              | 3000520 | RETIREE GROUP INSURANCE            |            |            |              |            |
|              | 3000750 | YE SALARIES AND EMPLOYEE BENEFITS  | 394        | (1,679)    |              |            |
|              |         | SALARY AND EMPLOYEE BENEFITS       | 78,293     | 70,974     | 81,983       | 85,965     |
|              | 3001200 | COMMUNICATIONS                     |            |            |              |            |
|              | 3001400 | HOUSEHOLD EXPENSES                 | 256        | 190        | 500          | 500        |
|              | 3001500 | INSURANCE                          | 765        | 668        | 2,162        | 817        |
|              | 3001700 | MAINTENANCE- EQUIPMENT             | 288        |            |              |            |
|              | 3001701 | MAINTENANCE-COUNTY VEHICLES        | 1,798      | 2,050      | 1,500        | 1,000      |
|              | 3001800 | MAINT-BUILDINGS & IMPROVEMENTS     | 6,982      | 7,919      | 12,500       | 4,500      |
|              | 3002200 | OFFICE EXPENSE                     |            | 10         | 3,550        | 3,550      |
|              | 3002300 | PROFESSIONAL & SPECIALIZED SV      | 6,274      | 8,120      | 9,000        | 9,000      |
|              | 3002500 | RENTS AND LEASES-EQUIPMENT         | 249        | 483        | 750          | 750        |
|              | 3002700 | SMALL TOOLS AND INSTRUMENTS        | 1,097      | 216        | 250          | 250        |
|              | 3002701 | NON-CAPITALIZED EQUIPMENT          |            | 363        | 400          | 400        |
|              | 3002800 | SPECIAL DEPARTMENTAL EXPENSE       | 2,365      |            | 2,500        | 2,500      |
|              |         | OTHER                              |            |            |              |            |
|              | 3002801 | SPECIAL DEPT. EXP. - A-87          | 4,492      | 5,093      | 4,721        | 4,152      |
|              | 3002900 | TRANSPORTATION AND TRAVEL          | 94         | 126        | 1,500        | 1,200      |
|              | 3003010 | UTILITIES-LIGHTS                   | 7,106      | 7,639      | 8,000        | 9,000      |
|              | 3003020 | UTILITIES-WATER                    | 12,999     | 11,530     | 15,000       | 15,000     |
|              | 3003030 | UTILITIES-SEWER                    | 4,075      | 3,736      | 5,000        | 5,000      |
|              |         | SERVICES AND SUPPLIES              | 48,840     | 48,143     | 67,333       | 57,619     |
|              | 3004500 | INTEREST ON NOTES AND WARRANTS     |            |            |              |            |
|              | 3006100 | STRUCTURES & IMPROVEMENTS          |            | 14,250     | 45,000       | 25,000     |
|              |         | FIXED ASSETS                       | -          | 14,250     | 45,000       | 25,000     |
|              |         | CEMETERY                           | 127,133    | 133,367    | 194,316      | 168,584    |
|              | FTEs    |                                    | 1.25       | 1.25       | 1.25         | 1.25       |



**REVENUES**

Budget Unit: CEMETERY

Fund: 123

Budget Unit # 1231

Add description of all State and Federal revenues and  
Operating Transfers In. Add lines if needed.

| BU   | Account | Account Name                   | Description | FY 2014/15<br>ACTUAL | FY 2015/16<br>ACTUAL | FY 2016/17<br>FINAL<br>BUDGET | FY 2017/18<br>REQUEST |
|------|---------|--------------------------------|-------------|----------------------|----------------------|-------------------------------|-----------------------|
| 0071 | 2003000 | INTEREST                       |             | 481                  | 1,099                |                               |                       |
| 1231 | 2001062 | BURIAL PERMITS                 |             | 1,134                | 981                  | 750                           | 900                   |
| 1231 | 2011200 | MISCELLANEOUS                  |             | 206                  | 10,230               |                               |                       |
| 1231 | 2011201 | PRIOR YEAR CANCELLED WARRANTS  |             | 53                   |                      |                               |                       |
| 1231 | 2012200 | GENERAL CONTRIBUTIONS          |             |                      |                      |                               |                       |
| 9000 | 2011100 | OTHER SALES                    |             | 8,210                | 11,450               | 7,500                         | 15,000                |
| 9001 | 2000100 | PROPERTY TAXES-CURRENT SECURED |             | 101,575              | 103,601              | 100,000                       | 50,000                |
| 9001 | 2000200 | PROPERTY TAX-CURRENT UNSECURED |             | 4,979                | 5,167                | 5,000                         | 2,500                 |
| 9001 | 2000400 | PROPERTY TAXES-PRIOR UNSECURED |             | 35                   | 72                   | 200                           | 50                    |
| 9001 | 2000600 | SUPPLEMENTAL PROP TAX-CURRENT  |             | 375                  | 432                  | 500                           | 250                   |
| 9001 | 2000900 | OTHER TAXES                    |             |                      |                      |                               |                       |
| 9001 | 2000901 | OTHER TAXES - TIMBER TAX       |             | 609                  | 1,258                | 500                           | 250                   |
| 9001 | 2006000 | STATE-HOMEOWNER PROP TX RELIEF |             | 1,804                | 1,781                | 1,000                         | 500                   |

**TOTAL**

119,461

136,071

115,450

69,450

NON-CAPITALIZED EQUIPMENT

Budget Unit: CEMETERY  
Fund: 123  
Budget Unit # 1231

| Account | Account Name            | FY:2014/15<br>ACTUAL | FY:2015/16<br>ACTUAL | FY:2016/17<br>FINAL<br>BUDGET | FY:2017/18<br>REQUEST | Justification<br>New, replacement, etc.<br>(Use several lines if necessary) |
|---------|-------------------------|----------------------|----------------------|-------------------------------|-----------------------|---|
| 3002701 | Equipment Under \$5,000 | 0                    | 363                  | 400                           | 400                   | Weed eater (Replacement)  |

|       |  |     |       |       |       |  |
|-------|--|-----|-------|-------|-------|--|
| TOTAL |  | \$0 | \$363 | \$400 | \$400 |  |
|-------|--|-----|-------|-------|-------|--|

**FIXED/ASSETS**

Budget Unit Name: CEMETERY  
Fund: 123  
Budget Unit #: 1231

| Account | Account Name              | FY:2014/15<br>ACTUAL | FY:2015/16<br>ACTUAL | FY:2016/17<br>FINAL<br>BUDGET      | FY:2017/18<br>PRELIMINARY<br>REQUEST | Justification<br>New, replacement, etc.<br>(Use several lines if necessary)  |
|---------|---------------------------|----------------------|----------------------|------------------------------------|--------------------------------------|--|
| 3006100 | Building and Improvements | 0                    | 14,250               | 5,000<br>15,000<br>5,000<br>20,000 |                                      | 5,000 Asphalt concrete/curbing (Diamond Crest)<br>15,000 Variable Speed Pump (Diamond Crest)<br>5,000 Cemetery Software (additional mapping) |

|              |   |        |        |        |
|--------------|---|--------|--------|--------|
| <b>TOTAL</b> | 0 | 14,250 | 45,000 | 25,000 |
|--------------|---|--------|--------|--------|