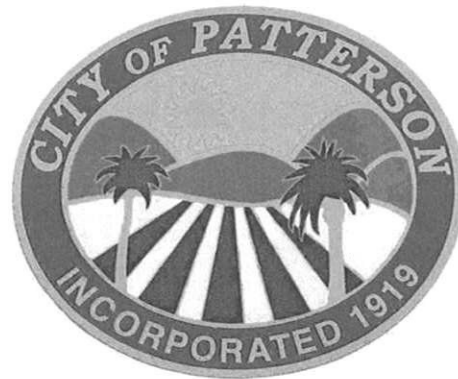


CITY OF PATTERSON



ADOPTED BUDGET

2013 - 2014

CITY OF PATTERSON

PRELIMINARY BUDGET 2013 / 2014

City Council

**MAYOR
Luis I. Molina**

COUNCIL MEMBERS

**Larry Buehner
Dominic Farinha
Sheree Lustgarten
Deborah Novelli**

Executive Staff

Rod B. Butler, City Manager

Maricela Vela, City Clerk

Tori Hughes, Chief of Police

Steve Hall, Chief of Fire

Michael Willett, Director of Public Works

Minerva Moreno, Director of Finance

Juliene Flanders, Parks & Recreation Director

Thomas Hallinan, City Attorney

Douglas L. White, City Attorney

Linda DeForest, City Treasurer

GENERAL FUND

REVENUE

BUDGET - REVENUES - GENERAL FUND 2013-2014

Account Number	Description	2008-09		2009-10		2010-11		2011-12		2012-13		2013-14	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
100-000-5001	Property Tax - Current Secured	2,369,284	1,607,840	1,727,872	1,627,972	1,949,394	1,949,394	1,627,972	1,949,394	1,949,394	1,949,394	2,470,000	2,470,000
100-000-5002	Property Tax - Current Unsecured	107,526	91,206	96,711	88,984	108,000	108,000	88,984	108,000	108,000	108,000	108,000	108,000
100-000-5003	Property Tax - Prop 1A-Loan	0	356,725	0	0	0	0	0	0	0	0	0	0
100-000-5004	Property Tax - Delinquent	4,858	4,274	2,760	3,645	10,000	10,000	3,645	10,000	10,000	10,000	10,000	10,000
100-000-5006	Property Tax - Supplemental	139,050	8,158	9,501	-63	10,000	10,000	-63	10,000	10,000	10,000	10,000	10,000
100-000-5007	Property Tax - Miscellaneous	1,916	5,888	1,917	2,071	1,900	1,900	2,071	1,900	1,900	1,900	700	700
100-000-5010	Real Estate Transfer Tax	114,818	92,479	51,893	37,705	80,000	80,000	37,705	80,000	80,000	80,000	80,000	80,000
100-000-5020	Sales & Use Tax	1,360,547	1,230,950	1,343,218	1,496,781	1,962,500	2,373,500	1,496,781	1,962,500	2,373,500	2,373,500	3,200,000	3,200,000
100-000-5021	Sales & Use Tax-PubSaf (Prop172)	43,527	39,538	41,795	45,409	50,000	50,000	45,409	50,000	50,000	50,000	50,000	50,000
100-000-5025	Transient Occupancy Tax (TOT)	73,119	80,378	119,709	81,878	95,000	95,000	81,878	95,000	95,000	95,000	105,000	105,000
100-000-5030	Franchise Fees	137,306	137,236	173,004	168,451	160,000	160,000	168,451	160,000	160,000	160,000	162,000	162,000
	Total Taxes	4,351,951	3,654,670	3,568,381	3,552,832	4,426,794	4,837,794	3,552,832	4,426,794	4,837,794	4,837,794	6,195,700	6,195,700
100-000-5100	Business License	79,546	77,415	68,701	71,753	65,000	65,000	71,753	65,000	65,000	65,000	65,000	65,000
100-000-5101	Business License - Adjustment	0	0	0	30	0	0	30	0	0	0	0	0
100-000-5102	CASp Program Fee	0	0	0	0	0	0	0	0	0	0	200	200
100-000-5150	Building Permit - Residential	26,435	27,372	46,145	58,957	65,000	65,000	58,957	65,000	65,000	65,000	119,568	119,568
100-000-5151	Building Permit - Commercial	45,155	117,498	80,741	79,477	75,000	75,000	79,477	75,000	75,000	75,000	112,026	112,026
100-000-5152	Building Permit - Misc/Reinspection	0	0	0	0	0	0	0	0	0	0	0	0
100-000-5156	PW - Plan Check	0	0	0	0	0	0	0	0	0	0	0	0
100-000-5157	PW - Inspection	0	0	0	0	0	0	0	0	0	0	0	0
100-000-5158	Abandoned Prop Registration	610	36,550	20,705	16,700	15,540	15,540	16,700	15,540	15,540	15,540	9,000	9,000
100-000-5160	Plan Check	55,085	142,490	82,045	160,836	150,000	150,000	160,836	150,000	150,000	150,000	100,000	100,000
100-000-5161	Application Fee	30,417	21,526	31,018	26,556	30,000	30,000	26,556	30,000	30,000	30,000	25,000	25,000
100-000-5170	Encroachment Permit	5,269	3,183	3,071	3,459	3,000	3,000	3,459	3,000	3,000	3,000	5,000	5,000
100-000-5190	Other Licenses & Permits	2,276	2,323	3,331	23,677	3,500	3,500	23,677	3,500	3,500	3,500	2,000	2,000
	Total License & Permits	244,793	428,357	335,757	441,445	407,040	407,040	441,445	407,040	407,040	407,040	437,794	437,794

Account Number	Description	2008-09			2009-10			2010-11			2011-12			Projected Budget	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	2012-13	2012-13	Budget 2013-14
100-000-5202	Motor Vehicle In-lieu	1,677,243	1,351,624	1,326,975	1,199,856	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
100-000-5206	FHA In-lieu	1,555	1,225	948	879	950	950	950	950	950	950	950	950	950	950
100-000-5208	Homeowner Property Tax Relief	37,106	29,570	29,589	28,162	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
100-000-5260	Abandoned Vehicle	20,671	23,323	12,361	10,066	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
100-000-5261	OTS Grant-Traffic Officers	67,722	37,868	0	0	0	0	0	0	0	0	0	0	0	0
100-000-5270	COPS - AB 3229 SLESF	100,087	100,099	100,030	100,027	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
100-000-5271	COPS	0	18,453	0	0	0	0	0	0	0	0	0	0	0	0
100-000-5274	Federal DOJ Funds (SDEA Agrmt)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100-000-5275	Grant County-Tire Amnesty	0	2,347	0	0	0	0	0	0	0	0	0	0	0	0
100-000-5276	OTS Grant - Sobriety Check	0	0	0	0	0	0	0	0	0	0	0	0	0	7,000
100-000-5277	State Grant	5,476	5,000	0	11,684	0	0	0	0	0	0	0	0	0	0
100-000-5278	School Resource Officer-Reim	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
100-000-5279	School Reim Live Scan	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100-000-5280	State Mandated Cost Reim	2,296	4,039	9,326	4,805	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
100-000-5281	National Recreation Park Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100-000-5282	County Grant-BHRS Underage Drnk	0	7,500	0	0	0	0	0	0	0	0	0	0	0	0
100-000-5289	County Sustainability Grant	0	0	0	8,383	73,078	73,078	73,078	73,078	73,078	73,078	73,078	73,078	73,078	45,397
100-000-5283	Summer Youth Program Grant	0	32,000	0	0	0	0	0	0	0	0	0	0	0	0
100-000-5284	Fire Reim - Ladder Truck	229,093	0	0	0	0	0	0	0	0	0	0	0	0	0
100-000-5285	Fire District Reimbursement	219,883	219,211	191,887	224,239	230,400	230,400	230,400	230,400	230,400	230,400	230,400	230,400	230,400	333,411
100-000-5286	Crossing Guard Reimbursement	19,784	15,815	17,887	19,413	17,250	17,250	17,250	17,250	17,250	17,250	17,250	17,250	17,250	20,000
100-000-5287	EECBG Federal Grant	0	0	0	111,563	0	0	0	0	0	0	0	0	0	0
100-000-5288	TRT-Stewardship Council Grant	0	0	0	70	0	0	0	0	0	0	0	0	0	0
100-000-5290	Ames Research - NASA Security	18,000	9,000	0	0	0	0	0	0	0	0	0	0	0	0
100-000-5291	Stan Cnty-Crowslanding Security	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Total Inter-Governmental		2,506,916	1,965,074	1,797,003	1,827,148	1,828,678	1,828,678	1,828,678	1,828,678	1,828,678	1,828,678	1,828,678	1,828,678	1,828,678	1,927,758
100-000-5300	Administration Fee	150,046	99,484	22,595	36,879	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	30,000
100-000-5305	Return Check Charge	9,445	8,336	6,976	7,349	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
100-000-5306	Credit Check Fee	120	104	98	112	100	100	100	100	100	100	100	100	100	100
100-000-5308	Copies & Maps	1,340	1,936	2,263	433	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	500
100-000-5315	Rental Income	22,067	37,715	40,378	19,448	48,084	48,084	48,084	48,084	48,084	48,084	48,084	48,084	48,084	15,840
100-000-5316	Rental Income - City Hall Annex	0	0	0	0	0	0	0	0	0	0	0	0	0	28,500
100-000-5320	Plans & Specs	8,595	255	55	260	250	250	250	250	250	250	250	250	250	0
100-000-5325	Park Reservation Fees	6,376	9,702	8,309	12,450	12,449	12,449	12,449	12,449	12,449	12,449	12,449	12,449	12,449	12,449

Account Number	Description	2008-09			2009-10			2010-11			2011-12			Projected Budget	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	2012-13	2013-14	
100-000-5326	Senior Center Reservation Fee	0	9,440	10,609	15,195	13,620	13,620	17,000							
100-000-5327	Walnut Grove Facility Fees	0	1,080	3,687	737	1,716	1,716	2,300							
100-000-5329	Accident Reports	5,959	6,310	6,475	6,870	6,000	6,000	8,000							
100-000-5330	Police Service-Permit Processing	100	746	225	715	750	750	750							
100-000-5365	Weed & Mistletoe Abatement	16,076	16,217	7,579	3,238	13,500	13,500	4,000							
	Total Charges for Services	220,124	191,326	109,249	103,685	114,469	114,469	126,439							
100-000-5402	Admin Reim - Life Scan/Ins	1,599	1,688	1,926	1,472	1,500	1,500	1,500							
100-000-5410	Tennis	0	0	0	0	0	0	600							
100-000-5415	Contract Programs	3,015	10,501	17,971	55	0	0	0							
100-000-5425	Youth Sports	19,010	17,839	18,200	31,695	25,150	25,150	0							
100-000-5427	Youth Basketball	0	0	0	0	0	0	15,125							
100-000-5428	Youth Flag Football	0	0	0	0	0	0	9,405							
100-000-5450	Adult Sports	3,326	6,747	9,306	0	0	0	1,600							
100-000-5455	Community Programs	0	0	0	0	0	0	6,050							
100-000-5473	Youth Commission/Development	3,518	3,366	870	770	1,000	1,000	2,550							
100-000-5475	New Programs	0	0	0	0	0	0	13,775							
100-000-5476	Special Events	9,050	11,659	19,008	8,596	8,700	8,700	8,700							
100-000-5481	Great America Tickets	589	105	0	631	600	600	600							
100-000-5482	Swim Lessons	25,320	27,591	28,999	30,780	17,500	17,500	23,760							
100-000-5483	Open Swim Fees	34,052	36,553	30,401	33,271	23,215	23,215	30,000							
100-000-5484	Swim Team Revenue	15,800	14,586	12,974	395	200	200	10,125							
100-000-5488	Concession Stand	11,313	11,160	9,465	13,857	8,000	8,000	8,000							
100-000-5489	Day Camp	6,190	6,620	10,088	41,499	24,000	24,000	35,750							
100-000-5490	Recreation Reim - Training	2,080	100	795	2,925	3,125	3,125	1,500							
100-000-5491	Facility Reservation Fees	0	0	0	430	0	0	265							
100-000-5495	Senior Meals Program	0	0	0	0	0	0	3,000							
	Total Recreation	134,862	148,515	160,002	166,376	112,990	112,990	172,305							
100-000-5500	Fines - Parking	29,378	47,711	48,240	27,787	30,000	30,000	40,000							
100-000-5501	Fines - Traffic/Booking Fees	42,492	65,173	82,153	40,370	45,000	45,000	60,000							
100-000-5505	Forfeiture - Asset Seizure	30	4,465	673	1,806	1,600	1,600	500							
100-000-5506	Forfeiture - Stored Vehicle	52,830	43,590	24,285	9,910	25,000	25,000	35,000							
100-000-5520	Code Enforcement	1,541	5,371	269,321	89,049	90,000	90,000	10,000							
	Total Fines & Forfeitures	126,271	166,310	424,672	168,922	191,600	191,600	145,500							

Account Number	Description	2008-09				2009-10				2010-11				2011-12				Projected	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	
100-000-5600	Interest Income	203,339	66,420	41,568	22,976	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000		
100-000-5705	Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
100-000-5710	Sale of Surplus/Salvage	2,445	665	168	113	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	2,000		
100-000-5790	Miscellaneous Revenue	32,768	111,138	30,473	28,607	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	25,000		
100-000-5792	Miscellaneous Rev- Recreation	153	0	150	0	0	0	0	0	0	0	0	0	0	0	0	0		
100-000-5793	CPR/First Aid Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000		
100-000-5794	Salary Reimbursements	155,764	24,136	29,864	20,209	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
100-000-5795	Miscellaneous Reimbursements	3,322	5,708	795	3,188	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	0		
100-000-5796	Public Works Reimbursement	5,447	7,603	-118	8,849	0	0	0	0	0	0	0	0	0	0	0	0		
100-000-5797	Reimbursement-Apricot Fiesta Security	3,860	22,461	12,910	10,089	6,550	6,550	6,550	6,550	6,550	6,550	6,550	6,550	6,550	6,550	6,550	0		
100-000-5800	Proceeds from Capital Leases	58,814	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Total Investments/Other	465,912	238,132	115,809	94,030	118,550	118,550	118,550	118,550	118,550	118,550	118,550	118,550	118,550	118,550	118,550	75,000		

TOTAL REVENUE-FUND 100	8,050,829	6,792,383	6,510,872	6,354,438	7,200,121	7,611,121	7,611,121	7,611,121	7,611,121	7,611,121	7,611,121	7,611,121	7,611,121	7,611,121	7,611,121	7,611,121	9,080,496
-------------------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

100-998-5902	From Garbage Fund	200,000	180,000	220,000	254,911	293,147	293,147	293,147	293,147	293,147	293,147	293,147	293,147	293,147	293,147	293,147	325,611
100-998-5903	From Sewer Fund	201,602	214,670	255,981	310,384	356,942	356,942	356,942	356,942	356,942	356,942	356,942	356,942	356,942	356,942	356,942	431,507
100-998-5904	From Water Fund	222,735	226,282	246,403	260,889	300,022	300,022	300,022	300,022	300,022	300,022	300,022	300,022	300,022	300,022	300,022	507,353
100-998-5905	From Gas Tax Fund	349,092	449,000	357,084	350,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	501,811
100-998-5906	From BAD Districts	128,975	108,520	82,898	84,927	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000
100-998-5910	From CDBG	20,468	48,648	52,824	50,959	52,824	52,824	52,824	52,824	52,824	52,824	52,824	52,824	52,824	52,824	52,824	52,824
100-998-5911	From Fire CFD	82,262	92,894	102,327	168,973	337,946	337,946	337,946	337,946	337,946	337,946	337,946	337,946	337,946	337,946	337,946	339,240
100-998-5912	From Bond Administrative Fee	150,000	347,923	326,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
100-998-5914	From LMD	300,688	231,397	267,869	296,824	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	300,000
100-998-5915	From Senior Fund	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSFERS	1,660,822	1,899,334	1,911,387	1,857,868	2,215,881	2,215,881	2,215,881	2,215,881	2,215,881	2,215,881	2,215,881	2,215,881	2,215,881	2,215,881	2,215,881	2,693,346

100 GRAND TOTAL	9,711,651	8,691,716	8,422,259	8,212,306	9,416,002	9,827,002	9,827,002	9,827,002	9,827,002	9,827,002	9,827,002	9,827,002	9,827,002	9,827,002	9,827,002	9,827,002	11,773,842
------------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	-------------------

GENERAL FUND

EXPENSES

BUDGET - EXPENSES - GENERAL FUND 2013-2014

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Budget 2012-13	Projected Budget 2012-13	Budget 2013-14	Comments 2013-14
Administration									
100-100-6001	Salaries & Wages, Full-Time	321,601	324,029	233,868	203,015	265,994	269,460	281,963	
100-100-6100	FICA/Medicare - Employer	4,744	4,771	3,385	2,975	3,909	3,959	4,140	
100-100-6105	Retirement	74,718	69,124	51,242	50,340	65,651	69,817	76,054	
100-100-6110	Worker's Compensation	7,889	7,424	6,945	5,790	6,908	6,374	9,420	
100-100-6120	Medical Insurance	52,371	49,098	38,121	33,779	47,215	46,123	48,018	
100-100-6123	Post Retirement Medical Insurance	18,180	7,210	1,472	1,213	1,968	1,968	1,968	
100-100-6125	Dental Insurance	4,408	3,849	3,491	3,605	4,920	4,920	4,920	
100-100-6130	Vision Insurance	841	891	740	690	984	984	984	
100-100-6135	Life Insurance	544	580	467	441	574	574	620	
100-100-6145	Tuition Reimbursement	0	0	0	0	0	0	1,000	
100-100-6150	Auto Allowance	6,000	6,000	1,000	3,600	3,600	3,600	3,600	
100-100-6155	Def. Compensation Match	2,600	2,600	1,984	2,700	2,700	2,700	2,096	
100-100	Total Salary & Benefits	493,896	475,577	342,714	308,148	404,422	410,480	434,783	
100-100-6220	Technical Services	9,923	9,814	6,406	11,695	6,235	7,988	8,104	Springbrook, LF, Phones, GIS, Renewals
100-100-6240	General Contract Services	1,475	104	24,443	47,209	100,000	100,000	79,000	Grant Writer/Temp. Agency/Spec.Consult. Serv./Maini.
100-100-6243	Youth Employment Program	40,785	32,000	0	0	0	0	0	
100-100-6300	Equipment Maintenance	0	500	1,496	198	500	500	0	
100-100-6410	Departmental Supplies	1,698	1,362	1,496	1,168	1,500	3,000	3,000	Access CardS
100-100-6411	Departmental Supplies - HR	0	0	0	0	0	0	3,525	Copier/COE Leases
100-100-6500	Rent & Leases - Equipment	4,781	6,237	5,104	4,179	6,500	5,500	6,026	Legals/Misc. Ads.
100-100-6605	Advertising	3,313	2,989	2,562	3,167	3,000	5,000	4,000	Jobs Recruitments
100-100-6606	Recruitment	0	0	0	0	0	0	6,000	
100-100-6610	Training & Travel	3,700	3,738	1,004	4,099	3,000	7,500	12,845	City Mgr./HR Mgr./City Clerk/Staff BBQ
100-100-6620	Dues & Publications	4,758	2,547	9,786	9,272	13,000	13,000	13,000	ICMA/LOCC/Admin. Mgmt. Dues/Ord. Codification
100-100-6700	Telephone	0	0	546	649	1,200	1,800	2,500	lpad or Cell Service - City Mgr. HR Mgr. & City Clerk
100-100	Total Operation & Maintenance	70,433	59,291	51,347	81,635	134,935	144,288	138,000	
100-100-7501	Computer Equipment	6,404	0	0	0	0	0	0	
100-100	Total Capital	6,404	0	0	0	0	0	0	
100-100	TOTAL EXPENSES - Administration	570,733	534,869	394,061	389,784	539,357	554,768	572,783	
Attorney									
100-115-6205	Legal Services - General Municipal	362,452	179,963	46,859	188,159	90,000	550,000	200,000	City Attorney/Other Special Counsel Fees
100-115-6206	Legal Services - General Litigation	0	0	0	0	0	0	150,000	
100-115-6207	Legal Services - General Consulting	0	0	0	0	0	0	49,500	
100-115	Total Operation & Maintenance	362,452	179,963	46,859	188,159	90,000	550,000	399,500	
100-115	TOTAL EXPENSES - Attorney	362,452	179,963	46,859	188,159	90,000	550,000	399,500	

Account
Number

Description

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Budget 2012-13	Projected Budget 2012-13	Budget 2013-14	Comments 2013-14
City Council									
100-120-6002	Salaries & Wages, Part-Time	13,200	13,200	13,500	13,200	13,200	14,950	13,900	
100-120-6100	FICA/Medicare - Employer	1,101	1,077	1,166	1,161	1,010	1,144	1,063	
100-120-6110	Worker's Compensation	0	0	367	397	0	0	0	
100-120-6115	Unemployment Insurance	0	0	806	0	0	0	0	
100-120-6120	Medical Insurance	0	0	149	281	0	0	0	
100-120-6123	Post Retirement Medical Insurance	0	0	84	91	0	0	0	
100-120-6125	Dental Insurance	0	0	14	24	0	0	0	
100-120-6130	Vision Insurance	0	0	2	4	0	0	0	
100-120-6135	Life Insurance	0	0	1	2	0	0	0	
100-120	Total Salary & Benefits	14,301	14,277	16,089	15,161	14,210	16,094	14,963	
100-120-6220	Technical Services	0	0	0	4,019	4,647	5,742	5,065	Springbrook, L.F., Phones, GIS, Renewals
100-120-6240	General Contract Services	49,645	46,181	66,649	67,514	65,000	49,500	45,000	Newsletter/Barbosa Video
100-120-6260	Elections	6,759	0	6,670	0	8,000	8,000	0	No Election this Nov, 2013
100-120-6410	Departmental Supplies	998	388	3,413	1,237	4,000	4,000	5,000	\$1,000 ea.
100-120-6607	City Promotion	1,922	34,041	31,304	41,579	12,000	14,500	15,000	Special Events/Functions Donations
100-120-6607a	City Promotion - Apricot Fiesta	21,275	0	0	0	25,000	25,000	30,000	Police Security/Staff Time/Misc. Expenses
100-120-6608	Historic Society - Centennial Comm	15,000	2,144	0	0	0	0	0	\$3,000 ea.
100-120-6610	Training & Travel	1,916	2,454	3,849	2,560	5,000	5,000	15,000	Alliance/LAFCO/StanCOG/etc.
100-120-6620	Dues & Publications	23,248	21,848	14,141	26,605	18,000	27,000	27,000	Year End Employee Party Supplies/Recognition
100-120-6699	Donations	4,917	1,348	907	1,891	2,500	2,500	4,000	
100-120-6901	Contribution High School Track	0	150,000	0	0	0	0	0	
100-120	Total Operation & Maintenance	125,660	260,403	128,934	145,404	144,147	141,242	150,711	
100-120	TOTAL EXPENSES - Council	139,981	274,680	145,022	160,565	158,357	157,336	165,674	
Finance									
100-200-6001	Salaries & Wages, Full-Time	325,825	324,358	246,124	234,966	222,821	222,821	234,011	
100-200-6002	Salaries & Wages, Part-Time	12,218	4,439	1,375	0	0	0	0	
100-200-6005	Overtime	0	0	0	0	0	0	0	
100-200-6100	FICA/Medicare - Employer	5,499	4,881	3,583	3,337	3,231	3,231	3,393	
100-200-6105	Retirement	75,699	72,001	55,034	57,384	55,621	55,621	60,950	
100-200-6110	Worker's Compensation	5,573	4,892	6,088	5,148	3,788	3,788	5,609	
100-200-6115	Unemployment Insurance	0	4,654	2,509	0	0	0	0	
100-200-6123	Post Retirement Medical Insurance	0	0	2,400	1,959	2,208	2,208	2,208	
100-200-6120	Medical Insurance	72,486	72,629	66,668	60,971	61,564	63,989	66,958	
100-200-6125	Dental Insurance	5,490	5,947	5,964	5,458	5,520	5,520	5,520	
100-200-6130	Vision Insurance	1,088	1,205	1,063	1,017	1,104	1,104	1,104	
100-200-6135	Life Insurance	464	538	535	475	449	449	449	
100-200-6145	Tuition Reimbursement	0	0	0	0	0	0	1,000	
100-200	Total Salary & Benefits	504,342	495,544	391,343	370,716	356,306	358,731	381,202	

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Budget 2012-13	Projected Budget 2012-13	Budget 2013-14	Comments 2013-14
100-200-6200	Fiscal Services	34,578	32,993	21,319	37,150	22,520	85,520	130,520	
100-200-6220	Technical Services	10,042	8,892	10,258	9,540	7,015	10,218	10,784	
100-200-6240	General Contract Services	128	4,661	13,506	53,563	0	0	845	
100-200-6300	Equipment Maintenance	0	195	455	481	1,000	700	1,000	
100-200-6400	Office Supplies	0	0	213	0	0	0	0	
100-200-6405	Postage	652	307	1,982	766	1,500	1,500	1,500	
100-200-6410	Departmental Supplies	3,333	2,410	1,665	3,196	4,000	4,000	3,250	
100-200-6500	Rents & Leases - Equipment	4,389	2,466	2,202	1,894	2,400	2,400	2,576	
100-200-6605	Advertising	0	0	0	91	100	100	100	
100-200-6610	Training & Travel	1,668	1,017	524	467	1,500	1,500	1,637	
100-200-6620	Dues & Publications	610	1,085	300	564	700	700	700	
100-200-6625	Medical Services	0	0	53	0	0	0	0	
100-200	Total Operation & Maintenance	55,400	54,046	52,478	107,703	40,735	106,638	152,912	
100-200-7501	Computer Equipment	2,452	0	0	0	0	0	0	
100-200	Total Capital	2,452	0	0	0	0	0	0	
100-200	TOTAL EXPENSES - Finance	562,194	549,590	443,821	478,419	397,041	465,369	534,114	
Non Departmental									
100-250-6115	Unemployment Insurance	734	705	0	0	0	0	0	
100-250	Total Salary & Benefits	734	705	0	0	0	0	0	
100-250-6220	Technical Service	15,532	16,396	16,383	3,552	0	0	5,000	
100-250-6230	Property Tax Admin Services	68,937	64,282	66,405	67,223	68,000	68,000	35,814	
100-250-6231	Sale Tax County Allocation-Annex Area	57,872	50,430	66,288	68,584	79,200	79,200	79,200	
100-250-6240	General Contract Services	621	610	1,371	28,210	2,000	2,000	2,000	
100-250-6250	Insurance	43,994	46,284	43,797	48,041	50,000	50,000	66,904	
100-250-6300	Equipment Maintenance	0	0	0	0	0	0	0	
100-250-6400	Office Supplies	14,000	12,385	12,564	11,988	12,100	12,100	12,100	
100-250-6401	IT - Computer Supplies	3,527	2,032	3,567	6,600	5,800	5,800	5,000	
100-250-6405	Postage	13,539	12,936	11,365	10,151	11,000	11,000	11,000	
100-250-6500	Rents & Leases - Equipment	1,941	3,300	3,375	2,532	2,050	2,050	2,103	
100-250-6620	Dues & Publications	0	140	0	0	0	0	0	
100-250-6635	Bank Service Charge	-166	0	0	2,690	0	0	0	
100-250-6680	Grant Expenditure - Bev Container	5,476	5,000	1,292	0	11,000	11,000	5,000	
100-250-6681	Grant Expenditure - Tire Amnesty	1,910	0	0	1,356	0	0	0	
100-250-6682	Grant Exp EECBG-Weill Motors	0	0	0	18,400	0	0	0	
100-250-6683	Grant Exp EECBG-Street Lights	0	0	0	74,840	0	0	0	
100-250-6684	Grant Exp EECBG-LED sign Light	0	0	3,391	25,299	0	0	0	
100-250-6700	Telephone	20,603	15,708	24,461	27,804	25,000	25,000	25,000	
100-250-6710	Utilities - Buildings	0	0	0	0	0	0	0	
100-250-6712	Emergency Operations Center	0	0	0	571	5,000	5,000	0	
100-250-6896	Cash Over/Short	-28	-19	38	99	0	0	0	
100-250-6897	Cash Over/Short Recreation	-20	29	1	-47	0	0	0	
100-250-6898	RDA Write-Off	0	0	0	71,764	0	0	0	
100-250-6899	Miscellaneous Expense	0	8,522	586	29	500	500	500	
100-250	Total Operation & Maintenance	247,738	238,035	254,883	469,694	271,650	271,650	249,621	

Emergency Services/Supplies

20% increase

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Budget 2012-13	Projected Budget 2012-13	Budget 2013-14	Comments 2013-14
100-250-7501	Computer Equipment	0	0	0	0	0	0	0	
100-250	TOTAL EXPENSES - Non Depart	248,472	238,740	254,883	469,894	271,650	271,650	249,621	
100-300-6001	Salaries & Wages, Full-Time	365,826	354,636	217,136	211,680	209,978	212,078	223,427	
100-300-6005	Overtime	0	0	0	0	2,000	1,000	1,000	
100-300-6100	FICA/Medicare - Employer	5,237	5,075	3,106	3,058	3,074	3,090	3,255	
100-300-6105	Retirement	84,992	80,059	45,604	52,534	54,405	54,949	60,265	
100-300-6110	Worker's Compensation	6,383	5,476	4,698	4,988	3,570	3,606	5,355	
100-300-6120	Medical Insurance	78,252	74,607	65,095	73,144	78,500	83,142	87,000	
100-300-6123	Post Retirement Medical Insurance	0	0	2,400	2,032	2,400	2,400	2,400	
100-300-6125	Dental Insurance	7,445	7,052	5,652	5,892	6,000	6,000	6,000	
100-300-6130	Vision Insurance	1,305	1,399	996	1,020	1,200	1,200	1,200	
100-300-6135	Life Insurance	533	610	387	372	384	384	384	
100-300-6145	Tuition Reimbursement	1,099	0	0	0	0	0	1,000	
100-300	Total Salary & Benefits	551,072	528,915	345,800	354,240	361,510	367,849	391,285	
100-300-6205	Legal Services	114	2,124	0	0	0	0	0	
100-300-6210	Planning Services	232	3,261	1,810	1,254	2,000	500	2,000	
100-300-6212	Grant Consulting	0	0	940	15,949	68,078	30,250	37,828	Carry Fwd from FY2012-13
100-300-6220	Technical Services	5,841	6,779	10,322	10,055	7,015	11,293	11,339	Springbrook, L.F. Phones, GIS, Renewals
100-300-6240	General Contract Services	177	179	1,634	1,645	300	800	180	Printer Maintenance Agreement
100-300-6300	Equipment Maintenance	0	0	0	0	500	0	500	
100-300-6410	Departmental Supplies	2,024	2,334	1,387	1,513	2,000	2,000	1,500	
100-300-6500	Rents & Leases - Equipment	5,893	3,712	3,285	3,700	3,700	5,147	5,929	
100-300-6600	Advertising	2,319	2,472	2,634	2,072	3,000	2,500	3,000	
100-300-6610	Training & Travel	1,319	1,063	221	2,587	6,500	6,500	10,221	LCC Conference and APA Conference - Planning Commission
100-300-6620	Dues & Publications	1,582	994	545	830	1,770	1,770	1,845	
100-300	Total Operation & Maintenance	19,501	22,918	22,777	38,788	94,863	60,760	74,342	
100-300	TOTAL EXPENSES - Planning	570,573	551,833	368,577	393,028	456,373	428,609	465,628	
100-305-6001	Salaries & Wages, Full-Time	269,942	177,046	174,135	106,437	107,570	160,770	207,114	
100-305-6002	Salaries & Wages, Part-Time	12,715	39,760	9,986	16,764	12,677	12,677	18,477	
100-305-6005	Overtime	85	0	0	0	0	0	0	
100-305-6100	FICA/Medicare - Employer	4,062	3,439	2,688	2,560	2,530	3,301	3,271	
100-305-6105	Retirement	62,906	47,857	41,358	28,024	31,091	41,339	50,131	
100-305-6110	Worker's Compensation	7,778	4,324	4,523	4,469	2,899	4,020	6,871	
100-305-6115	Unemployment Insurance	7,522	26,489	7,133	4,050	0	0	3,560	
100-305-6120	Medical Insurance	66,168	57,709	40,796	20,816	20,089	27,942	35,423	
100-305-6123	Post Retirement Medical Insurance	0	0	2,300	1,040	1,200	1,460	1,680	
100-305-6125	Dental Insurance	7,227	5,777	5,996	3,095	3,000	3,650	4,200	
100-305-6130	Vision Insurance	1,229	1,037	1,111	608	600	730	840	
100-305-6135	Life Insurance	423	410	358	199	192	234	346	
100-305-6145	Tuition Reimbursement	913	0	0	0	0	0	1,000	
100-305	Total Salary & Benefits	440,970	363,848	290,383	185,062	181,948	256,123	332,912	
100-300	TOTAL EXPENSES - Engineering, Building & Capital Projects	570,573	551,833	368,577	393,028	456,373	428,609	465,628	

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected Budget		Comments 2013-14
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	2012-13	2013-14	
100-305-6210	Building Contract Service	66,997	110,949	88,802	125,642	65,000	65,000	65,000	65,000	65,000	65,000	Springbrook, LF, Phones, GIS, Renewals
100-305-6220	Technical Services	7,165	8,170	13,219	7,734	5,456	7,567	7,567	7,567	7,567	7,567	Temp EE / Printer Maintenance Agreement
100-305-6240	General Contract Services	2,789	2,961	402	148	350	17,620	350	18,100	18,100	18,100	
100-305-6300	Equipment Maintenance	0	0	0	0	250	250	250	250	250	250	
100-305-6315	Vehicle Maintenance	260	1,492	1,526	133	1,000	1,700	1,000	1,700	1,700	1,700	
100-305-6410	Departmental Supplies	2,671	2,025	2,415	6,754	1,500	2,500	1,500	2,500	2,500	2,500	
100-305-6411	Supplies - Graffiti Program	10,376	8,399	4,623	0	0	0	0	0	0	0	Transferred to Fire
100-305-6425	Fuel	4,418	3,549	3,306	934	1,200	1,200	1,200	1,200	1,200	1,200	
100-305-6440	Uniform	0	0	0	163	200	200	200	200	200	200	
100-305-6500	Rents & Leases - Equipment	3,176	3,197	2,954	1,277	1,680	1,680	1,680	1,680	1,680	1,680	Copier & Fax Lease Agreeem
100-305-6605	Advertising	285	0	0	0	150	150	150	150	150	150	
100-305-6610	Training & Travel	419	912	2,500	990	1,900	4,000	1,900	4,000	4,000	4,000	CASP recertification, training for Permit Tech
100-305-6620	Dues & Publications	155	1,010	2,979	877	1,500	1,500	1,500	1,500	1,500	1,500	2013 Code Books - 2 sets
100-305-6625	Medical Services	125	0	0	0	100	200	100	200	200	200	
100-305-6700	Telephone	878	671	570	266	400	1,000	400	1,000	1,000	1,000	
100-305	Total Operation & Maintenance - Building	99,714	143,334	123,296	144,919	80,686	104,567	80,686	104,567	104,567	109,651	
100-305-6215	Engineering Services	0	0	0	0	0	0	0	0	0	43,000	
100-305-6220	Technical Services	0	0	0	0	0	0	0	0	0	2,582	Springbrook, LF, Phones, GIS, Renewals
100-305-6300	Equipment Maintenance	0	0	0	0	0	0	0	0	0	100	
100-305-6410	Departmental Supplies	0	0	0	0	0	0	0	0	0	1,720	
100-305-6440	Uniform	0	0	0	0	0	0	0	0	0	200	
100-305-6500	Rents & Leases - Equipment	0	0	0	0	0	0	0	0	0	909	Copier Lease Agreement
100-305-6610	Training & Travel	0	0	0	0	0	0	0	0	0	4,000	AutoCad Subscription
100-305-6620	Dues & Publications	0	0	0	0	0	0	0	0	0	600	
100-305-6700	Telephone	0	0	0	0	0	0	0	0	0	1,000	
100-305	Total Operation & Maintenance - Engineering & Capital Projects	0	0	0	0	0	0	0	0	0	54,111	New Department
100-305-7501	Computer Equipment	0	2,196	0	0	0	0	0	0	0	0	
100-305	Total Capital	0	2,196	0	0	0	0	0	0	0	0	
100-305-8000	Principal Expense	9,865	10,266	10,623	0	0	0	0	0	0	0	
100-305-8100	Interest Expense	1,434	1,033	526	0	0	0	0	0	0	0	
100-305	Total Debt Service	11,299	11,299	11,149	0	0	0	0	0	0	0	
100-305/306	TOTAL EXPENSES - Engineering, Building & Capital Projects	551,983	520,676	424,828	329,980	262,634	360,690	262,634	360,690	360,690	496,674	

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected Budget		Comments 2013-14
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	2012-13	2013-14	
Code Enforcement												
100-310-6001	Salaries & Wages, Full-Time	0	0	0	0	0	0	76,745	79,980	84,792	89,125	
100-310-6002	Salaries & Wages, Part-Time	0	0	0	0	0	0	0	19,980	10,000	10,000	
100-310-6005	Overtime	0	0	0	0	0	0	0	1,000	1,000	1,000	
100-310-6100	FICA/Medicare - Employer	0	0	0	0	0	0	1,113	2,703	2,009	2,072	
100-310-6105	Retirement	0	0	0	0	0	0	19,459	20,723	21,970	24,040	
100-310-6110	Worker's Compensation	0	0	0	0	0	0	2,936	2,639	2,798	4,147	
100-310-6120	Medical Insurance	0	0	0	0	0	0	23,846	27,815	29,017	30,363	
100-310-6123	Post Retirement Medical Insurance	0	0	0	0	0	0	1,017	1,200	1,200	1,200	
100-310-6125	Dental Insurance	0	0	0	0	0	0	2,638	3,000	3,000	3,000	
100-310-6130	Vision Insurance	0	0	0	0	0	0	460	600	600	600	
100-310-6135	Life Insurance	0	0	0	0	0	0	165	192	192	192	
100-310-6145	Tuition Reimbursement	0	0	0	0	0	0	0	0	0	1,000	
100-310	Total Salary & Benefits	0	0	0	0	0	0	128,379	159,832	156,578	166,739	
100-310-6220	Technical Services	0	0	0	0	0	0	5,124	6,600	7,615	2,582	
100-310-6240	General Contract Services	0	0	0	0	0	0	32	0	0	750	
100-310-6241	Abatement Expense	0	0	0	0	0	0	29,634	20,000	15,500	12,500	
100-310-6300	Equipment Maintenance	0	0	0	0	0	0	0	250	1,250	1,000	
100-310-6315	Vehicle Maintenance	0	0	0	0	0	0	612	1,000	2,000	3,650	
100-310-6410	Departmental Supplies	0	0	0	0	0	0	1,101	1,500	1,500	1,800	
100-310-6411	Supplies - Graffiti Program	0	0	0	0	0	0	5,317	6,000	6,000	7,000	
100-310-6425	Fuel	0	0	0	0	0	0	2,243	2,000	4,000	3,500	
100-310-6440	Uniform	0	0	0	0	0	0	138	500	1,000	1,400	
100-310-6500	Rents & Leases - Equipment	0	0	0	0	0	0	1,188	1,680	1,680	1,818	
100-310-6610	Training & Travel	0	0	0	0	0	0	347	800	800	1,500	
100-310-6620	Dues & Publications	0	0	0	0	0	0	75	100	100	250	
100-310-6625	Medical Services	0	0	0	0	0	0	114	100	100	100	
100-310-6626	Abandoned Vehicle	0	0	0	0	0	0	0	0	0	18,000	
100-310-6700	Telephone	0	0	0	0	0	0	396	894	894	1,200	
100-310	Total Operation & Maintenance	0	0	0	0	0	0	46,322	41,424	42,439	57,050	
100-310	TOTAL EXPENSES - Code Enforcement	0	0	0	0	0	0	174,701	201,255	199,017	223,789	
Fire - Station 1												
100-400-6001	Salaries & Wages, Full-Time	384,734	421,398	421,398	389,496	430,188	496,815	490,678	740,217	740,217	0	
100-400-6002	Salaries & Wages, Part-Time	200	5,170	0	0	8,000	9,900	9,900	0	9,900	0	
100-400-6005	Overtime	3,111	6,205	18,665	86,278	47,005	54,249	54,249	71,218	54,249	71,218	
100-400-6015	Holiday Pay	4,220	6,077	6,493	7,221	10,766	10,766	10,766	16,301	10,766	16,301	
100-400-6020	Uniform Allowance	1,800	3,488	3,840	3,930	3,416	3,416	3,416	6,595	3,416	6,595	
100-400-6100	FICA/Medicare - Employer	5,686	6,361	6,010	8,220	8,848	8,864	8,864	12,097	8,864	12,097	
100-400-6105	Retirement	126,543	134,008	117,695	117,695	145,595	154,419	149,174	240,548	149,174	240,548	
100-400-6110	Worker's Compensation	19,395	24,153	26,651	26,651	32,641	28,621	26,777	56,998	26,777	56,998	
100-400-6115	Unemployment Insurance	0	0	0	925	0	0	0	0	0	0	
100-400-6120	Medical Insurance	83,162	93,768	96,201	96,201	112,745	122,458	101,731	206,096	101,731	206,096	
100-400-6123	Post Retirement Medical Insurance	0	0	0	4,255	3,871	4,500	4,140	6,960	4,500	6,960	
100-400-6125	Dental Insurance	6,491	9,232	9,740	10,080	11,250	10,500	10,500	17,400	10,500	17,400	
100-400-6130	Vision Insurance	1,467	1,791	1,727	1,842	2,250	2,100	2,100	3,480	2,100	3,480	
100-400-6135	Life Insurance	560	747	730	806	806	749	749	2,302	749	2,302	
100-400-6145	Tuition Reimbursement	825	825	0	0	0	0	0	0	0	4,000	
100-400	Total Salary & Benefits	638,194	713,222	682,428	851,415	901,054	873,044	873,044	1,384,203	873,044	1,384,203	

Springbrook, L.F. Phones, GIS, Renewals
Printer Maintenance Agreement

I-Pad Mounting Kit for Chevy Pick-up

Moved from Police - Department 500

PartTime EE to FullTime: Reimbursement fr. WestSian Fire District

Captains (2) / Engineers (2)

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Budget 2012-13		Projected Budget 2012-13		Budget 2013-14		Comments 2013-14
		Actual		Actual		Actual		Actual		2012-13		2012-13		2013-14		
100-400-6220	Technical Services	4,539	2,971	2,871	11,037	11,132	15,019	16,507								Zoll, Springbrook, Laserfiche, Phones, GIS, Renewals
100-400-6225	Public Safety Services	401	897	835	835	2,000	2,000	1,000								SlantOny Operations Emergency Plan
100-400-6230	Volunteer Pay	13,370	24,800	35,768	38,778	36,000	36,000	54,750								Sleeper Program (1) Reserve = \$150.00 per 24 hrs x 365
100-400-6240	General Contract Services	2,824	590	1,254	8,468	20,470	14,170	10,750								
100-400-6241	Weed Abatement Expense	8,751	13,537	3,834	5,492	7,500	2,500	7,500								
100-400-6300	Equipment Maintenance	2,787	645	2,011	3,774	4,000	4,000	7,000								Aging equipment needs additional repair
100-400-6315	Vehicle Maintenance	10,637	8,472	4,510	7,375	11,140	11,140	22,000								Aging vehicles needs additional repair
100-400-6400	Office Supplies	891	338	885	1,208	2,000	1,500	1,500								
100-400-6410	Departmental Supplies	12,536	13,482	3,302	6,498	8,000	8,500	8,000								
100-400-6415	Small Tools/Shop Supplies	0	210	207	326	1,800	1,800	1,500								
100-400-6420	Janitorial Supplies	168	190	409	636	1,000	1,000	1,000								
100-400-6425	Fuel	9,948	6,355	5,765	7,538	9,000	9,000	9,000								
100-400-6440	Uniform	2,674	3,314	1,952	431	5,000	5,000	9,500								
100-400-6500	Rents & Leases - Equipment	2,141	2,135	1,972	1,497	0	0	4,175								Fire District to reimburse City \$2,850.00 Copier Lease Agreement
100-400-6610	Training & Travel	2,000	1,913	0	0	350	350	1,500								
100-400-6611	CPR / First Aid Program	0	0	0	0	0	0	2,000								Community Program: Revenue Account# 100-000-5793
100-400-6620	Dues & Publications	1,271	1,303	250	1,830	2,300	2,300	1,250								
100-400-6625	Medical Services	1,269	0	404	242	2,000	1,000	6,000								WFI (2) Captains / (2) Engineers = \$4.K.; New Vol. = \$2K
100-400-6699	Volunteer Incentives	7,560	4,560	4,560	5,560	7,500	7,500	10,950								Fire District to reimburse City \$1,850.00 Cell / MDC / Internet
100-400-6700	Telephone	6,017	6,337	8,345	6,171	1,300	3,100	6,150								
100-400-6710	Utilities - Building	6,237	7,647	8,100	9,303	9,500	9,500	9,500								
100-400	Total Operation & Maintenance	96,021	99,706	87,234	116,998	141,992	139,126	191,532								
100-400-7502	Portable Radios	0	2,412	0	0	0	0	0								
100-400-7504	Vehicles	477,553	0	0	0	0	0	0								
100-400-7506	Computer Equipment	6,305	0	0	0	0	0	0								
100-400-7510	Equipment	15,591	0	0	0	0	0	0								
100-400-7550	Improvements Expense	4,417	0	1,415	0	0	0	0								
100-400-7550	Remodel - Station 1	4,171	17,950	0	0	0	0	0								
100-400-7560	Machinery & Equipment Expense	0	3,340	0	0	0	0	0								
100-400	Total Capital	508,037	23,702	1,415	0	0	0	0								
100-400-8000	Principal Expense	71,312	74,660	78,139	59,956	40,162	40,162	20,678								Final Payment Capital Lease - 2003 Fire Engine
100-400-8100	Interest Expense	14,605	11,256	7,777	4,088	2,010	2,010	408								Final Payment Capital Lease - 2003 Fire Engine
100-400	Total Debt Service	85,917	85,916	85,916	64,044	42,172	42,172	21,086								
100-400	TOTAL EXPENSES - Fire	1,328,169	922,546	856,993	1,032,457	1,085,219	1,054,342	1,596,821								

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Budget 2012-13	Projected Budget 2012-13	Budget 2013-14	Comments 2013-14
Police									
100-500-6225	Public Safety Services	2,756,776	2,671,521	2,908,821	2,935,255	3,416,337	3,499,752	3,843,868	Sheriffs Contract and Community Complex Security Guard moved to Code Enforcement 100-310
100-500-6226	Abandoned Vehicle Costs	20,671	23,323	12,361	10,066	22,000	22,000	0	
100-500-6227	State Grant - COPS	100,087	100,089	100,030	100,027	100,000	100,000	100,000	
100-500-6228	OTS - 2007 Grant	69,228	34,226	0	0	0	0	0	
100-500-6230	Animal Control	27,776	2,592	52,465	42,020	48,000	60,000	73,678	
100-500-6231	StanCo DEA	21,059	22,610	24,367	27,426	27,426	32,706	42,345	
100-500-6233	OTS Sobriety CheckPoint Program	0	0	0	0	0	0	7,000	
100-500-6240	General Contract Services	3,378	8,757	7,171	5,370	8,000	8,000	8,000	
100-500-6300	Equipment Maintenance	0	0	0	0	500	500	5,150	Maintenance of radar trailer, hand held autos
100-500-6315	Vehicle Maintenance	705	0	0	0	0	0	0	
100-500-6410	Departmental Supplies	3,924	2,478	1,055	1,105	3,000	2,000	3,000	
100-500-6505	Rents & Leases - Building	34,606	46,735	48,017	49,337	50,698	50,698	51,271	
100-500-6645	Community Outreach Supplies	271	116	0	999	1,000	1,000	2,000	Police presents
100-500-6650	Grants - OTS Seatbelt	0	0	0	0	0	0	0	
100-500-6700	Telephone	7,473	12,440	12,610	14,045	5,000	5,000	10,000	Frontier Communications
100-500-6710	Utilities	8,874	5,251	4,950	5,944	7,000	7,000	7,000	
100-500-6801	Contri-Animal Control Facility-County	0	0	99,245	0	0	0	0	
100-500	Total Operation & Maintenance	3,054,828	2,930,148	3,271,091	3,191,594	3,688,961	3,788,656	4,153,312	
100-500	TOTAL EXPENSES - Police	3,054,828	2,930,148	3,271,091	3,191,594	3,688,961	3,788,656	4,153,312	
Crossing Guards									
100-510-6002	Salaries & Wages, Part-Time	35,580	32,215	30,787	32,204	41,000	41,000	45,540	Guards (10), Subs (1) AVICMS/LP/NNMWG
100-510-6100	FICA/Medicare - Employer	2,722	2,465	2,356	2,464	3,137	3,137	3,484	
100-510-6115	Unemployment Insurance	2,656	2,377	1,182	2,798	3,000	3,000	6,140	
100-510	Total Salary & Benefits	40,958	37,057	34,325	37,466	47,137	47,137	55,164	
100-510-6300	Equipment Maintenance	273	0	0	0	0	0	0	
100-510-6410	Departmental Supplies	0	538	966	1,352	1,000	1,000	876	Shirts, Radios, First Aid, Gloves, Signs, Ponchos, Whisls'
100-510-6610	Training & Travel	277	121	931	519	500	1,100	1,100	Increase due to re-hire - from summer brn
100-510	Total Operation & Maintenance	550	659	1,897	1,871	1,500	2,100	1,976	
100-510	TOTAL EXPENSES - Crossing Guards	41,508	37,716	36,222	39,337	48,637	49,237	57,140	

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Budget 2012-13	Projected Budget 2012-13	Budget 2013-14	Comments 2013-14
Recreation Administration									
100-600-6001	Salaries & Wages, Full-Time	151,327	153,054	126,711	134,116	245,132	249,134	80,755	
100-600-6002	Salaries & Wages, Part-time	46,126	35,061	1,659	6,906	10,490	14,746	7,318	
100-600-6005	Overtime	2,560	1,525	937	1,635	5,000	5,000	2,500	
100-600-6100	FICA/Medicare - Employer	5,739	5,094	1,945	4,429	4,813	4,813	1,767	
100-600-6105	Retirement	35,158	34,552	28,551	33,475	63,514	64,551	21,782	
100-600-6110	Worker's Compensation	4,294	3,767	4,529	4,508	8,166	8,317	3,734	
100-600-6115	Unemployment Insurance	0	1,299	0	0	0	0	0	
100-600-6120	Medical Insurance	38,804	38,158	34,853	36,927	72,986	76,230	25,218	
100-600-6123	Post Retirement Medical Insurance	0	0	1,620	1,404	2,700	2,700	690	
100-600-6125	Dental Insurance	4,357	4,517	3,774	4,305	6,750	6,750	1,725	
100-600-6130	Vision Insurance	759	825	652	716	1,350	1,350	345	
100-600-6135	Life Insurance	315	350	296	293	528	528	233	
100-600-6145	Tuition Reimbursement	1,000	0	0	0	0	0	1,000	
100-600	Total Salary & Benefits	290,439	278,202	205,527	226,761	421,025	434,119	147,066	Reallocation of Staff
100-600-6220	Technical Services	2,995	3,026	3,195	4,844	4,676	7,722	7,745	Springbrook, Laserfiche, Phones, GIS, Renewals
100-600-6240	General Contract Services	582	3,324	3,263	3,249	10,165	5,165	6,190	Fingerprints / DOJ / Live Scan/Uniform/Printer Maintenance
100-600-6310	Facility Maintenance				6	0	10,000	10,000	Walnut Grove (PUSD Utilities?), Skate Park, Community Complex
100-600-6315	Vehicle Maintenance	75	187	0	52	1,000	2,000	2,500	Veh #33 #48 #29, Increase due to New Chevy 12 Passgr Van
100-600-6425	Fuel	3,100	2,632	2,756	2,000	2,000	2,500	2,500	Admin Office Supplies, Business Cards, Toner
100-600-6500	Departmental Supplies	1,242	1,009	855	1,596	1,000	2,000	3,000	Increased-New Van-Senior Trips-No Use of County Van
100-600-6505	Rents & Leases - Equipment	6,255	4,404	3,932	3,393	0	4,527	5,010	Copier & Fax Lease Agreement
100-600-6505	Rents & Leases - Buildings	0	0	0	17,661	25,000	25,000	0	Reclassified to new department - Teen Center 100-612
100-600-6505	Rents & Leases - Buildings	8,848	3,591	661	2,282	15,000	15,000	15,000	Activity Guide, Recruitment, Public Notice, Bids
100-600-6605	Advertising	5,249	1,047	2,114	3,375	4,000	4,000	6,420	MileageReim, ActiveNet Cont& Training, CPRS/Senior Trips
100-600-6610	Training & Travel	588	765	140	333	640	640	640	CPRS,NRPA,Memberships&Agency Renewals
100-600-6620	Dues & Publications	445	564	485	636	100	200	200	Pre-Emp Testing/Immunizations/Random Testing
100-600-6625	Medical Services	3,626	2,467	2,116	2,757	8,400	8,400	5,000	Verizon vs. Nextel-Reduced Amount
100-600-6700	Telephone								
100-600	Total Operation & Maintenance	32,995	23,015	19,518	42,217	71,981	87,154	64,338	
100-600	TOTAL EXPENSES - Recreation Adm	323,434	301,217	225,045	268,978	493,006	521,273	211,404	
Recreation Programs									
100-605-6001	Salaries & Wages, Full-Time	0	0	0	0	0	0	82,648	
100-605-6002	Salaries & Wages, Part-time	54,368	30,273	43,484	41,774	53,081	63,691	66,209	
100-605-6005	Overtime	0	0	33	0	0	0	2,500	
100-605-6100	FICA/Medicare - Employer	4,159	2,351	3,329	3,196	4,059	4,872	6,452	
100-605-6105	Retirement	0	0	0	0	0	0	22,293	
100-605-6110	Worker's Compensation	0	0	0	0	0	0	3,542	
100-605-6115	Unemployment Insurance	0	0	4,778	2,433	600	600	0	
100-605-6120	Medical Insurance	0	0	0	0	0	0	22,752	
100-605-6123	Post Retirement Medical Insurance	0	0	0	0	0	0	1,140	
100-605-6125	Dental Insurance	0	0	0	0	0	0	2,850	
100-605-6130	Vision Insurance	0	0	0	0	0	0	570	
100-605-6135	Life Insurance	0	0	0	0	0	0	203	
100-605-6145	Tuition Reimbursement	0	0	0	0	0	0	0	
100-605	Total Salary & Benefits	58,527	32,624	51,624	47,403	57,720	69,163	213,159	Reallocation of Staff

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected Budget		Comments
		Actual		Actual		Actual		Actual		2012-13	2013-14	
100-605-6240	General Contract Services	50	0	0	0	0	0	0	0	0	0	
100-605-6220	Technical Services	0	0	0	0	0	4,019	0	4,992	4,992	5,065	Springbrook, Laserfiche, Phones, GIS, Renewals
100-605-6605	Advertising	0	234	0	0	0	2,111	0	300	300	300	P/T Rec Staff Recruitment, Newspaper Advertising
100-605-6899	Rec Ware/Credit Card Fee	3,176	3,832	4,689	4,422	0	4,500	0	4,500	4,500	4,500	ActiveNet
100-605-6922	TRT-Stewardship Council Grant	0	0	-1,235	0	0	0	0	0	0	0	
100-605-6923	Underage Drinking Assessment	98	3,608	0	0	0	0	0	0	0	0	
100-605-6924	Youth Development	3,058	2,910	1,439	1,468	1,439	14,765	0	7,250	7,250	6,250	New Teen Workshops, EYAC, EYAC Events, YAC, Youth Dev. Training
100-605-6925	Youth Sports	13,703	8,877	8,295	14,765	0	0	0	13,670	13,670	0	Moved to Swim Team, Basketball, Flag Football
100-605-6927	Patterson Youth Basketball	0	0	0	0	0	0	0	0	0	5,127	Moved from Youth Spr
100-605-6928	Youth Flag Football	0	0	0	0	0	0	0	0	0	5,599	Moved from Youth Spr
100-605-6931	Swim Team	0	0	0	0	0	0	0	0	0	3,035	Moved from Youth Sp.
100-605-6940	Contract Programs	1,687	7,350	16,275	0	0	0	0	0	0	0	
100-605-6950	Adult Programs	0	0	-300	0	0	0	0	0	0	500	
100-605-6955	Community Programs	1,118	1,075	5,496	195	1,646	0	0	850	850	1,646	Changed to Year-Round Prog.-Open Gym & Stadium
100-605-6975	New Programs	0	0	33	0	0	0	0	0	0	5,819	Winter Day Camp, Totl Prog, Jr. Crossing Guard
100-605-6976	Special Events	10,701	9,283	10,503	5,878	8,000	0	0	8,000	8,000	8,000	Circus, Carnival, Comm. Event Support, Child Safety Fair-New Coord
100-605-6984	Special Interest Classes/Astronomy	0	0	0	0	0	0	0	0	0	0	
100-605-6986	Theater	0	0	0	0	0	0	0	0	0	0	
100-605-6987	Scholarship Program	5,000	4,750	0	0	0	0	0	0	0	0	
100-605-6988	Day Camp	1,004	990	6,546	3,536	5,892	0	0	5,892	5,892	13,101	FY13 Reimbursement from PUSD \$7500 for Trip Expense
100-605	Total Operation & Maintenance	39,595	42,908	51,740	36,393	45,155	45,454	45,454	56,942	56,942	56,942	
100-605	TOTAL EXPENSES - Rec Programs	98,122	75,532	103,364	83,796	102,875	114,617	114,617	272,101	272,101	272,101	
100-610-6001	Salaries & Wages, Full-Time	23,231	23,826	32,143	34,849	17,466	18,336	18,336	48,089	48,089	48,089	
100-610-6002	Salaries & Wages, Part-Time	83,609	73,498	69,714	79,086	70,052	70,052	70,052	84,299	84,299	84,299	
100-610-6005	Overtime	2,284	117	232	408	0	0	0	1,000	1,000	7,650	
100-610-6100	FICA/Medicare - Employer	6,839	5,899	5,814	6,588	5,612	5,639	5,639	7,257	7,257	7,257	
100-610-6105	Retirement	5,397	5,379	7,243	8,503	4,525	4,751	4,751	12,971	12,971	12,971	
100-610-6110	Worker's Compensation	930	1,113	1,392	1,443	576	605	605	2,365	2,365	2,365	
100-610-6115	Unemployment Insurance	4,976	6,506	1,793	1,955	3,250	3,250	3,250	10,116	10,116	10,116	
100-610-6120	Medical Insurance	7,875	8,154	9,321	10,199	3,863	4,030	4,030	15,181	15,181	15,181	
100-610-6123	Post Retirement Medical Insurance	0	0	480	407	300	300	300	600	600	600	
100-610-6125	Dental Insurance	650	636	1,130	1,524	750	750	750	1,500	1,500	1,500	
100-610-6130	Life Insurance	108	118	191	221	150	150	150	300	300	300	
100-610-6135	Tuition Reimbursement	42	49	74	71	48	48	48	116	116	116	
100-610	Total Salary & Benefits	135,941	125,396	130,127	145,233	106,593	108,911	108,911	190,446	190,446	190,446	Reallocation of Staff

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Budget 2012-13	Projected Budget 2012-13	Budget 2013-14	Comments 2013-14
100-610-6240	General Contract Services	2,159	1,567	2,361	1,733	4,360	4,360	4,360	Pest Control/DOJ/Water/Maint of Pumps & Heater
100-610-6220	Technical Services	0	0	0	6,428	6,235	7,988	8,104	Springbrook, Laserfiche, Phones, GIS, Renewals
100-610-6310	Facility Maintenance	10,175	9,110	5,251	4,486	9,600	9,600	11,000	Janitorial Supp, Pool Equip maint
100-610-6410	Departmental Supplies	4,490	4,353	3,598	4,909	4,000	4,000	5,000	Office Supplies, Program Supplies, Lifeguard equip.
100-610-6411	Swim Team Supplies	10,954	4,854	1,518	47	0	0	0	Moved to Recreation Programs
100-610-6430	Chemicals	20,004	16,044	20,120	28,676	21,450	34,000	34,000	Airgas, Brenntag, Knorr, True Value
100-610-6435	Safety Supplies	765	125	777	1,380	825	825	1,325	First Aid Supplies, Rescue equip, Lifeguard Material
100-610-6440	Uniform	0	0	0	0	0	0	133	
100-610-6500	Rent & Leases - Equipment	0	0	0	0	0	0	795	Copier Lease Agreement
100-610-6605	Advertising	1,905	628	903	2,032	500	500	500	Newspaper Ads-Pool Open, Flyers Schr
100-610-6610	Training & Travel	4,306	895	3,721	4,544	3,275	3,275	2,425	Fuel Reimb, Instruc Cert, WSI, CPR Cert, CAMS,CFO, I
100-610-6620	Dues & Publications	965	886	886	0	0	0	0	
100-610-6625	Medical Services	710	193	419	742	500	500	1,200	Pre-Emp Testing, Immunizations, TB - Staff Hire/Re-Hire
100-610-6700	Telephone	0	0	82	0	0	0	0	
100-610-6705	Utilities	23,879	28,703	26,243	32,498	35,300	35,300	35,300	City, Gas, Elec, Phone
100-610-6760	Permits & Fees	0	0	0	886	886	886	886	Environ Resources Pool Insp & Food Establishment Permits
100-610-6985	Concession Stand	7,174	8,501	4,979	9,131	5,000	5,000	5,230	Food & Merchandise for Re-Sale/US Food, Pizza
100-610	Total Operation & Maintenance	87,486	75,858	70,887	97,491	91,931	106,965	110,258	

100-610 TOTAL EXPENSES - Aquatic Center

223,427	201,254	200,985	242,724	198,524	215,876	300,703
---------	---------	---------	---------	---------	---------	---------

Hammon Senior Center

100-611-6001	Salaries & Wages, Full-Time	0	0	32,143	23,932	0	0	55,660	
100-611-6002	Salaries & Wages, Part-time	0	0	9,507	10,035	9,491	9,491	21,953	
100-611-6005	Overtime	0	0	24	276	0	0	2,500	
100-611-6100	FICA/Medicare - Employer	0	0	1,192	1,117	726	726	2,523	
100-611-6105	Retirement	0	0	7,242	5,735	0	0	15,013	
100-611-6110	Worker's Compensation	0	0	1,392	1,165	0	0	2,896	
100-611-6120	Medical Insurance	0	0	9,921	8,036	0	0	20,832	
100-611-6123	Post Retirement Medical Insurance	0	0	480	238	0	0	570	
100-611-6125	Dental Insurance	0	0	1,130	665	0	0	1,425	
100-611-6130	Vision Insurance	0	0	191	119	0	0	285	
100-611-6135	Life Insurance	0	0	74	46	0	0	132	
100-611	Tuition Reimbursement	0	0	0	0	0	0	1,000	Reallocation of Staff
100-611	Total Salary & Benefits	0	0	63,297	51,365	10,217	10,217	124,790	

100-611-6240	General Contract Services	0	7,446	13,657	16,073	8,325	8,325	9,745	Carpet & Furn Clean, HVAC Maint, Pest Control, Alarms, Printer Maint
100-611-6220	Technical Services	0	0	0	4,019	3,897	4,992	5,065	Springbrook, Laserfiche, Phones, GIS, Renewals
100-611-6310	Maintenance	0	7,926	5,907	9,001	9,600	9,600	11,500	Janitorial Supplies, Building Maintenance, Repairs
100-611-6410	Departmental Supplies	0	816	2,304	1,924	2,700	2,700	5,700	Office Supplies-All Admin Staff at HSC
100-611-6440	Uniforms	0	0	0	0	0	0	265	
100-611-6605	Advertising	0	0	0	1,613	500	500	500	Senior Prog Newspaper Ads
100-611-6705	Utilities	0	13,132	16,255	21,404	22,000	18,000	22,500	Inspection of Kitchen at HSC Environmental Res.
100-611-6760	Permits & Fees	0	0	942	1,000	1,000	1,000	1,000	
100-611-6955	Senior Meals Program	0	0	0	0	0	10,000	10,000	
100-611	Total Operation & Maintenance	0	29,321	38,123	54,976	48,022	55,117	66,275	

100-611 TOTAL EXPENSES - Hammon Senior Center

0	29,321	38,123	54,976	48,022	55,117	66,275
---	--------	--------	--------	--------	--------	--------

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Budget 2012-13	Projected Budget 2012-13	Budget 2013-14	Comments 2013-14
Teen Center									
100-612-6002	Salaries & Wages, Part-time	0	0	0	0	0	0	21,491	Recreation Specialist 100%; Recreation Leaders (2)
100-612-6005	Overtime	0	0	0	0	0	0	1,500	
100-612-6100	FICA/Medicare - Employer	0	0	0	0	0	0	1,666	
100-612	Total Salary & Benefits	0	0	0	0	0	0	24,657	
100-612-6310	Maintenance	0	0	0	0	0	0	6,000	
100-612-6410	Departmental Supplies	0	0	0	0	0	0	3,665	
100-612-6505	Rents & Leases-Buildings	0	0	0	0	0	0	24,720	
100-612-6705	Utilities	0	0	0	0	0	0	3,620	
100-612	Total Operation & Maintenance	0	0	0	0	0	0	38,005	
100-612	TOTAL EXPENSES - Teen Center	0	0	0	0	0	0	62,662	
Building Maintenance									
100-700-6001	Salaries & Wages, Full-Time	30,482	33,341	35,559	35,606	35,606	38,918	39,760	
100-700-6002	Salaries & Wages, Part-Time	0	0	0	0	14,790	14,790	14,790	
100-700-6005	Overtime	618	2,363	3,231	3,333	1,800	5,800	6,000	
100-700-6100	FICA/Medicare - Employer	451	512	555	548	1,626	1,732	1,739	
100-700-6105	Retirement	7,069	7,472	7,790	9,028	8,367	9,225	9,699	
100-700-6110	Worker's Compensation	742	1,648	2,123	2,002	1,550	1,709	2,434	
100-700-6120	Medical Insurance	6,068	15,048	18,274	19,501	7,726	8,060	8,434	
100-700-6123	Post Retirement Medical Insurance	0	0	633	572	600	600	600	
100-700-6125	Dental Insurance	1,370	1,393	1,516	1,520	1,500	1,500	1,500	
100-700-6130	Vision Insurance	216	241	252	259	300	300	300	
100-700-6135	Life Insurance	66	102	108	106	96	96	96	
100-700-6145	Tuition	0	0	0	0	0	0	1,000	
100-700	Total Salary & Benefits	47,082	62,139	70,040	72,477	73,962	82,730	86,353	
100-700-6220	Technical Services	0	0	0	1,609	1,559	1,997	2,026	Springbrook, Laserfiche, Phones, GIS, Renewals
100-700-6240	General Contract Services	44,292	15,768	14,735	16,597	17,800	17,800	18,025	Fire/Burglar Alarm, carpet/tile cleaning, pest control, elevator maint
100-700-6305	Building Maintenance	7,874	11,629	8,000	9,730	12,000	20,650	24,000	Main/Repair of City Building including unexpected repairs
100-700-6307	Building Maintenance (CtRldg)	1,065	259	122	1,023	1,000	1,000	1,000	Repairs/Maintenance of Museum Building Only
100-700-6315	Vehicle & Equipment Maintenance	1,124	1,338	1,338	1,37	1,500	1,500	2,000	Scheduled & Unscheduled Vehicle / Equipment Maintenance & Repairs
100-700-6410	Departmental Supplies	531	428	191	444	500	500	1,000	Supplies for maintenance and repairs of City Facilities
100-700-6415	Small Tools/Shop Supplies	7,909	7,592	7,948	10,265	9,200	9,200	9,200	Various hand tools, brooms, vacuums, tool rental for 2 Employees.
100-700-6420	Janitorial Supplies	1,169	1,441	1,477	2,292	2,000	5,000	4,000	First Aid Kits/Fire Extinguisher Maintenance, Safety Videos / Program
100-700-6425	Fuel	5,667	39	714	168	915	915	915	Higher fuel costs
100-700-6435	Safety Supplies	616	471	542	346	670	670	670	Uniforms, boot allowance, jackets for employees
100-700-6440	Uniform	0	0	0	0	100	0	100	Rent of Special Tools as needed
100-700-6500	Rents & Leases - Equipment	0	0	0	0	0	0	311	Customer Service Training
100-700-6610	Training	426	438	406	423	450	450	450	City Hall / Corp Yard Landlines and NEXTELS
100-700-6700	Telephone	32,587	42,966	44,556	47,021	47,000	50,000	50,000	City Buildings - Annual TID Increase 2.5%
100-700-6710	Utilities - Building	103,788	83,847	82,126	91,321	95,694	110,782	115,197	
100-700	Total Operation & Maintenance	103,788	83,847	82,126	91,321	95,694	110,782	115,197	

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Budget 2012-13	Projected Budget 2012-13	Budget 2013-14	Comments 2013-14
100-700-7550	Improvements Expense	12,177	3,133	4,000	0	0	0	0	
100-700-7560	Machinery & Equipment Expense	615	908	6,648	0	0	0	0	
100-700	Total Capital	12,792	4,041	10,648	0	0	0	0	
100-700	TOTAL EXPENSES - Bldg Maint	163,662	150,027	162,814	163,798	169,656	193,513	201,550	
City Hall Annexation									
100-701-6305	Building Maintenance	0	0	0	0	0	0	1,000	
100-701-6710	Utilities - Building	0	0	0	0	0	0	1,000	
100-701-6750	Property Tax	0	0	0	0	0	0	3,300	
100-701	Total Operation & Maintenance	0	0	0	0	0	0	5,300	
100-701	TOTAL EXPENSES - City Hall Annex	0	0	0	0	0	0	5,300	
Park Maintenance									
100-710-6001	Salaries & Wages, Full-Time	183,057	188,113	141,695	140,209	119,400	127,446	131,811	
100-710-6002	Salaries & Wages, Part-Time	770	23,216	11,942	23,269	23,500	23,500	22,185	
100-710-6005	Overtime	5,135	300	413	734	3,000	3,000	3,000	
100-710-6100	FICA/Medicare - Employer	2,658	4,135	2,937	3,793	3,572	3,689	3,652	
100-710-6105	Retirement	42,530	42,466	31,927	34,916	30,937	33,021	35,553	
100-710-6110	Worker's Compensation	6,289	7,649	6,760	6,321	4,734	4,963	7,202	
100-710-6115	Unemployment Insurance	3,532	0	0	3,302	13,250	13,250	2,704	
100-710-6120	Medical Insurance	71,526	73,390	56,358	58,763	60,266	62,869	65,786	
100-710-6123	Post Retirement Medical Insurance	0	0	1,969	1,644	1,800	1,800	1,800	
100-710-6125	Dental Insurance	6,097	5,836	4,623	4,525	4,500	4,500	4,500	
100-710-6130	Vision Insurance	993	1,056	790	794	900	900	900	
100-710-6135	Life Insurance	400	461	355	334	288	288	288	
100-710-6145	Tuition Reimbursement	0	0	0	0	0	1,000	1,000	
100-710	Total Salary & Benefits	322,987	345,622	259,767	278,603	266,147	280,227	280,382	

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Budget 2012-13		Projected Budget 2012-13		Budget 2013-14		Comments 2013-14	
		Actual		Actual		Actual		Actual		2012-13		2012-13		2013-14			
100-710-6220	Technical Services																
100-710-6240	General Contract Services	92,501	0	88,437	0	84,422	0	73,188	1,609	4,731	6,900	7,218	77,796	77,796	7,218	Nortek, Springbrook, Laserfische, GIS, Phones, Renewals	
100-710-6300	Equipment Maintenance	0	0	0	0	0	0	0	0	77,761	0	0	77,761	0	0	Mowing, Rain Master Service Plan, Sec System Monitor, KIP/Plotter	
100-710-6310	Maintenance	40,869	38,041	38,041	20,328	28,013	25,000	28,013	7,587	25,000	42,000	25,500	42,000	25,500	25,500	GF Parks, Lndiscp Areas, Prk RR, Irrig Supp, Vandalism	
100-710-6316	Vehicle/Equipment Maintenance	3,615	4,050	4,050	6,378	7,587	7,000	7,587	0	7,000	10,000	10,000	10,000	10,000	10,000	Scheduled & Unscheduled Vehicle / Equipment Maintenance & Repairs	
100-710-6410	Vandalism & Unexpected Repairs	2,842	1,912	1,912	1,072	1,131	3,000	1,131	1,131	3,000	2,000	3,500	2,000	3,500	3,500	Batteries, phone accessories, etc., Tilton Park Cameras	
100-710-6415	Departmental Supplies	0	0	0	0	0	0	63	0	0	1,000	2,000	1,000	2,000	2,000		
100-710-6425	Small Tools/Shop Supplies	6,009	9,937	9,937	8,415	11,327	11,000	11,327	11,327	11,000	6,500	7,000	6,500	7,000	7,000		
100-710-6430	Fuel	4,364	4,355	4,355	8,006	5,618	14,600	5,618	14,600	14,600	13,600	14,000	13,600	14,000	14,000		
100-710-6435	Chemicals	1,035	1,289	1,289	1,278	1,854	2,000	1,854	2,000	2,000	1,000	1,000	1,000	1,000	1,000	Chemicals for weed control/fertiliz	
100-710-6440	Safety Supplies	2,315	1,589	1,589	1,893	3,255	3,000	3,255	3,000	3,000	4,000	4,000	4,000	4,000	4,000	First Aid Kits/Fire Extinguisher Maint, Safety Videos / Progr, Uniforms, boot allowance, jackets, Copier Lease Agreement	
100-710-6440	Uniform	614	739	739	793	596	0	596	0	2,288	2,288	3,517	2,288	3,517	3,517		
100-710-6500	Rents & Leases - Equipment	0	0	0	0	0	0	2,160	1,500	1,500	1,500	1,500	1,500	1,500	1,500		
100-710-6605	Advertising	2,671	1,413	1,413	1,367	356	412	2,662	2,500	300	500	500	2,500	2,921	2,921	CPR, PAPA, DPR, Backflow Prev Classes/Dues/Certs, AFOS	
100-710-6610	Training & Meetings	904	861	861	556	412	300	412	300	300	500	500	500	500	500	Pre-Employ Physicals, D & A Testing, Hep B Shots, Class B Lic Exams	
100-710-6625	Medical Services	0	0	0	0	0	0	5,205	0	0	0	0	0	0	0		
100-710-6660	Walnut Grove School Gym-Maint/UT	2,586	3,635	3,635	4,081	4,674	4,259	4,674	4,259	4,600	4,600	4,600	4,600	4,600	4,600	Nextel Monthly Bill	
100-710-6700	Telephone	16,962	16,382	16,382	18,640	44,313	120,000	44,313	120,000	145,000	145,000	147,900	145,000	147,900	147,900	Electric Bills for GF Parks, Water Usage (North Park, Sports Park, etc.)	
100-710-6705	Utilities	0	3,670	3,670	731	0	0	0	0	0	0	0	0	0	0		
100-710-6750	Property Tax	428	428	428	428	428	450	428	450	450	450	450	450	450	450	Sprts Prk Compl Concess Permits, Stan Cnty Envrmtl Res Permit	
100-710-6760	Permits & Fees	117,715	184,533	184,533	162,863	193,678	277,442	193,678	277,442	322,099	318,902	318,902	318,902	318,902	318,902		
100-710-6760	Total Operation & Maintenance	117,715	184,533	184,533	162,863	193,678	277,442	193,678	277,442	322,099	318,902	318,902	318,902	318,902	318,902		
100-710-7501	Computer Equipment	0	1,704	1,704	0	0	0	0	0	0	0	0	0	0	0		
100-710-7504	Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Replace vehicle 49; 100% reimbursed by LMD's	
100-710-7550	Improvements Expense	27,333	0	0	0	0	0	0	0	0	0	0	0	0	0		
100-710	Total Capital	27,333	1,704	1,704	0	0	0	0	0	0	0	0	0	0	0	0	
100-710-8000	Principal Payment	4,901	0	0	0	0	0	0	0	0	0	0	0	0	0		
100-710-8100	Interest Payment	219	0	0	0	0	0	0	0	0	0	0	0	0	0		
100-710	Total Debt Service	5,120	0	0	0	0	0	0	0	0	0	0	0	0	0		
100-710	TOTAL EXPENSES - Park Maint	533,155	532,859	532,859	422,630	472,281	543,589	472,281	543,589	602,326	629,284	629,284	602,326	629,284	629,284		
100-780-6001	Street Maintenance	293,746	284,727	284,727	213,443	221,402	190,824	221,402	190,824	192,582	199,638	199,638	192,582	199,638	199,638		
100-780-6002	Salaries & Wages, Full-Time	6,407	0	0	0	0	0	0	0	0	0	0	0	0	0		
100-780-6002	Salaries & Wages, Part-Time	7,234	4,846	4,846	2,860	3,669	5,000	3,669	5,000	5,000	5,000	5,000	5,000	5,000	5,000		
100-780-6005	Overtime	4,765	4,182	4,182	3,130	3,259	2,840	3,259	2,840	2,840	2,865	5,228	2,865	5,228	5,228		
100-780-6100	FICA/Medicare - Employer	67,633	64,307	64,307	48,093	54,769	49,442	54,769	49,442	49,442	49,896	53,848	49,896	53,848	53,848		
100-780-6105	Retirement	10,091	11,498	11,498	10,906	10,655	8,282	10,655	8,282	8,282	8,351	12,174	8,351	12,174	12,174		
100-780-6110	Worker's Compensation	8	255	255	0	0	0	0	0	0	0	0	0	0	0		
100-780-6115	Unemployment Insurance	89,260	84,650	84,650	68,139	72,652	68,405	72,652	68,405	68,405	70,943	74,235	68,405	74,235	74,235		
100-780-6120	Medical Insurance	0	0	0	2,725	2,389	2,400	2,389	2,400	2,400	2,400	2,400	2,400	2,400	2,400		
100-780-6123	Post Retirement Medical Insurance	7,715	7,709	7,709	6,394	6,439	6,000	6,439	6,000	6,000	6,000	6,000	6,000	6,000	6,000		
100-780-6125	Dental Insurance	1,356	1,431	1,431	1,105	1,143	1,200	1,143	1,200	1,200	1,200	1,200	1,200	1,200	1,200		
100-780-6130	Vision Insurance	483	576	576	455	450	384	455	450	384	384	384	384	384	384		
100-780-6135	Life Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
100-780-6145	Tuition Reimbursement	488,698	464,181	464,181	357,251	376,726	334,778	376,726	334,778	340,624	390,657	390,657	340,624	390,657	390,657		
100-780	Total Salary & Benefits	488,698	464,181	464,181	357,251	376,726	334,778	376,726	334,778	340,624	390,657	390,657	340,624	390,657	390,657		

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected Budget		Comments 2013-14
		Actual	Budget	Actual	Budget	Actual	Budget	2012-13	2013-14			
100-780-6200	Fiscal Services	5,500	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	
100-780-6215	Engineering Services	3,810	889	844	1,331	4,000	4,000	4,000	4,000	4,000	4,000	
100-780-6220	Technical Services	22,606	17,435	16,146	15,354	18,585	20,257	20,257	20,257	20,257	24,901	Reclassified to Engineering Department
100-780-6240	General Contract Services	26,828	3,972	1,534	1,046	1,600	11,600	11,600	11,600	11,600	1,725	Prevent Maint (street lights), Springbrook, Laserfische, GIS, Phones
100-780-6315	Vehicle/Equipment Maintenance	8,687	7,420	14,633	10,060	13,000	12,000	12,000	12,000	12,000	14,750	Disposal Fees, Misc, Contract Services, Printer Maintenance
100-780-6320	Streetlight Maintenance	3,995	1,315	2,307	3,561	5,000	5,000	5,000	5,000	5,000	5,000	
100-780-6410	Departmental Supplies	32,032	27,741	0	0	200	1,200	1,200	1,200	1,200	1,200	
100-780-6415	Small Tools/Shop Supplies	2,992	1,749	522	2,544	3,000	3,000	3,000	3,000	3,000	3,840	
100-780-6425	Fuel	11,769	12,093	17,990	12,114	15,000	14,000	14,000	14,000	14,000	14,000	
100-780-6430	Chemicals	792	479	260	0	500	500	500	500	500	500	
100-780-6435	Safety Supplies	1,076	1,259	952	746	1,250	1,250	1,250	1,250	1,250	1,250	
100-780-6440	Uniform	2,816	2,372	2,339	1,965	3,000	3,000	3,000	3,000	3,000	3,840	
100-780-6500	Rents & Leases - Equipment	0	0	346	0	500	500	500	500	500	746	
100-780-6505	Rents & Leases - Bldg/Prop	975	894	0	0	0	0	0	0	0	0	
100-780-6605	Advertising	507	0	0	0	500	500	500	500	500	500	
100-780-6610	Training & Travel	115	77	221	62	250	250	250	250	250	774	
100-780-6620	Dues & Publications	0	65	0	0	100	100	100	100	100	100	
100-780-6625	Medical Services	409	241	255	301	500	500	500	500	500	500	
100-780-6700	Telephone	1,402	1,748	1,440	1,398	1,600	1,600	1,600	1,600	1,600	1,830	
100-780-6720	Utilities - Lights	55,805	56,300	51,627	56,633	57,400	57,400	57,400	57,400	57,400	57,400	
100-780-6725	Utilities - Traffic Signals	7,529	8,093	7,557	7,748	9,225	9,225	9,225	9,225	9,225	9,225	
100-780-6750	Property Tax	6,391	6,402	6,525	0	0	0	0	0	0	0	
100-780-6760	Permits & Fees	133	40	200	0	100	100	100	100	100	100	
100-780	Total Operation & Maintenance	196,169	155,785	130,898	119,964	140,510	150,182	150,182	150,182	150,182	146,541	
100-780-7504	Vehicle	58,814	0	0	0	0	0	0	0	0	0	
100-780	Total Capital	58,814	0	0	0	0	0	0	0	0	0	
100-780-8000	Principal Payment	24,308	36,334	37,847	32,797	28,306	28,306	28,306	28,306	28,306	29,746	Capital Lease - Chipper Truck#4, Boom Truck #53, Patch Truck
100-780-8100	Interest Payment	6,377	7,849	6,328	4,586	3,179	3,179	3,179	3,179	3,179	1,890	Capital Lease - Chipper Truck#4, Boom Truck #53, Patch Truck
100-780	Total Debt Service	30,685	44,183	44,176	37,383	31,485	31,485	31,485	31,485	31,485	31,636	
100-780	TOTAL EXPENSES - Streets	774,366	664,148	532,325	534,073	506,773	522,292	522,292	522,292	522,292	566,834	
100-781-6001	Salaries & Wages, Full-Time	188,453	185,668	153,956	152,649	132,096	134,568	134,568	134,568	134,568	140,659	
100-781-6005	Overtime	15,170	7,427	5,714	6,337	7,000	7,000	7,000	7,000	7,000	7,000	
100-781-6100	FICA/Medicare - Employer	2,925	2,755	2,301	2,297	2,017	2,053	2,053	2,053	2,053	2,142	
100-781-6105	Retirement	43,704	41,910	34,985	37,697	34,226	34,867	34,867	34,867	34,867	37,940	
100-781-6110	Worker's Compensation	7,191	8,940	8,874	8,400	6,341	6,459	6,459	6,459	6,459	9,520	
100-781-6120	Medical Insurance	66,888	59,874	47,195	48,511	61,038	68,511	68,511	68,511	68,511	71,690	
100-781-6123	Post Retirement Medical Insurance	0	0	2,284	1,935	2,100	2,100	2,100	2,100	2,100	2,100	
100-781-6125	Dental Insurance	6,606	6,223	5,354	5,244	5,250	5,250	5,250	5,250	5,250	5,250	
100-781-6130	Vision Insurance	1,069	1,112	908	913	1,050	1,050	1,050	1,050	1,050	1,050	
100-781-6135	Life Insurance	410	449	368	344	336	336	336	336	336	336	
100-781-6145	Tuition Reimbursement	0	0	0	0	0	0	0	0	0	1,000	
100-781	Total Salary & Benefits	332,416	314,379	261,638	264,327	251,455	262,194	262,194	262,194	262,194	278,686	

Streets - Urban Forestry

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Budget 2012-13	Projected Budget 2012-13	Budget 2013-14	Comments 2013-14
100-781-6215	Engineering Services	85	0	0	0	500	500	0	Reclassified to Engineering Department
100-781-6220	Technical Services	71	1,200	1,500	4,122	6,286	7,162	7,052	Springbrook, Laserfiche, Phones, GIS, Renewals
100-781-6240	General Contract Services	5,837	428	732	709	1,000	1,000	1,125	Tipping Fees to City of Modesto for Chippings/Brush
100-781-6315	Vehicle/ Equipment Maintenance	9,484	11,086	13,233	13,712	13,800	15,800	15,800	Scheduled & Unscheduled Vehicle / Equipment Maintenance & Repairs
100-781-6410	Departmental Supplies	6,272	7,188	4,495	3,519	3,500	3,500	3,500	Miscellaneous Departmental Supplies
100-781-6415	Small Tools/Shop Supplies	5,838	3,565	1,883	2,982	3,000	3,000	3,000	Tool rental 2 ee's, welding supplies etc.
100-781-6425	Fuel	7,911	10,545	15,985	21,001	20,000	18,000	18,000	
100-781-6430	Chemicals	1,454	2,059	345	367	1,000	1,000	1,000	
100-781-6435	Safety Supplies	1,105	943	840	637	1,000	1,000	1,000	Omega, Tree injections, seasonal merit for treating street tr
100-781-6440	Uniform	2,626	2,015	2,478	2,698	4,000	4,000	4,000	First Aid Kits/Fire Extinguisher Maintenance, Safety Videos / Progi,
100-781-6500	Rents & Leases - Equipment	0	303	2	0	400	400	400	
100-781-6505	Rents & Leases - Bldg/Prop	975	884	0	0	0	0	0	
100-781-6605	Advertising	0	0	0	0	200	200	200	
100-781-6610	Training & Travel	1,808	524	1,103	1,480	2,500	2,500	2,868	
100-781-6620	Dues & Publications	170	604	0	775	870	870	1,220	
100-781-6625	Medical Services	1,322	363	454	1,280	500	500	500	
100-781-6700	Telephone	1,490	1,533	1,237	1,269	1,500	1,600	1,600	
100-781-6760	Permits & Fees	175	0	0	0	250	150	150	
100-781	Total Operation & Maintenance	46,623	43,270	44,286	54,551	60,306	61,182	61,415	
100-781-7504	Vehicle	0	0	0	0	0	0	30,000	Replace Vehicle 37, reimbursed 100% by LMD's
100-781	Total Capital	0	0	0	0	0	0	30,000	
100-781	TOTAL EXPENSES - Urban Forestry	379,039	357,648	305,925	318,878	311,761	323,377	370,101	
100	TOTAL EXPENSES - FUND 100	9,926,098	9,052,768	8,296,865	9,038,588	9,583,906	10,438,280	11,728,059	
Transfers Out of General Fund									
100-999-9015	To General Plan Update Master Plans	0	0	175,000	0	0	0	0	
100-999-9016	To LMD'S	0	0	0	0	25,196	25,196	25,196	
100-999-9010	To Senior Center	0	21,749	0	0	0	0	0	
100-999	Total Transfers Out	0	21,749	175,000	0	25,196	25,196	25,196	
100	GRAND TOTAL EXPENSES	9,926,098	9,074,517	8,471,865	9,038,588	9,609,101	10,463,476	11,753,255	
100	TOTAL REVENUE	9,711,651	8,691,716	8,422,259	8,212,306	9,416,002	9,827,002	11,773,842	
	NET REVENUE VS EXPENSES	-214,447	-382,801	-49,606	-826,282	-193,098	-636,474	20,587	

GENERAL FUND

RESERVE

GENERAL FUND RESERVE 2013-2014

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Budget 2012-13	Projected Budget 2012-13	Budget 2013-14	Comments 2013-14
General Fund Reserve									
101-000-5300	Administration Fee	0	0	0	0	0	0	0	
101-000-5600	Interest	42,347	13,783	9,131	16,312	15,510	15,510	15,510	
101-000-5790	Miscellaneous Revenue	0	0	0	0	0	0	0	
101-998-5900	From General Fund	0	0	0	0	0	0	0	
101-000-5901	From Aquatic Center	0	0	0	0	0	0	0	
101-998-5900	From General Fund	0	0	0	0	0	0	0	
101	Total Revenue	42,347	13,783	9,131	16,312	15,510	15,510	15,510	
Expenses									
101-999-9000	To General Fund	0	0	0	0	0	0	0	
101-999-9002	To Aquatic Center Constr Fund	0	0	0	0	0	0	0	
101	Total Transfers	0	0	0	0	0	0	0	
101	TOTAL EXPENSES - GF Reserve	0	0	0	0	0	0	0	
101	NET REVENUE VS EXPENSES	42,347	13,783	9,131	16,312	15,510	15,510	15,510	
Bond Administrative Fees									
102-000-5009	Mello Roos Assmt-Admin Portion	0	48,529	66,215	70,913	80,647	80,647	80,647	
102-000-5300	Administrative Fees	0	9,172	0	0	0	0	0	
102-000-5600	Interest Income	18,016	5,037	1,920	635	729	729	729	
102-000-5602	Delinquency Penalty-10%	0	65,479	34,432	23,763	23,000	23,000	20,000	
102-000-5795	Miscellaneous Reimbursements	15,698	296,218	5,187	0	0	0	0	
102	Total Revenue	33,714	424,835	107,754	95,311	104,376	104,376	101,376	
Expenses									
102-000-6200	Fiscal Services	0	24,500	9,900	6,150	7,000	7,000	7,000	
102-000-6205	Legal Services	0	108,408	3,225	0	0	0	0	
102-000-6221	Consulting Services	0	8,921	0	0	0	0	0	
102-000-6240	General Contract Services	40,207	30,745	30,292	24,509	30,000	30,000	30,000	
102-000-6405	Postage	388	711	751	112	400	400	100	
102-000-6899	Miscellaneous Expenses	0	2,441	0	587	0	0	0	
102	Total Operation & Maintenance	40,595	175,726	44,168	31,357	37,400	37,400	37,100	
102-799-7102	City Hall Improvements	0	0	0	0	0	10,000	0	
102-000-7501	Computer Equipment	0	4,894	0	0	0	0	0	
102-999-9000	To General Fund	150,000	347,923	326,000	80,000	80,000	80,000	80,000	
102	Total Capital Transfers	150,000	352,817	326,000	80,000	80,000	80,000	80,000	

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Budget 2012-13	Projected Budget 2012-13	Budget 2013-14
102	TOTAL EXPENSES - Bond Admin	190,595	528,543	370,168	111,357	117,400	117,400	117,100
102	NET REVENUE VS EXPENSES	-156,881	-103,707	-262,414	-16,046	-13,024	-13,024	-15,724
Self Insurance Reserve								
105-000-5600	Interest Income	6,129	2,146	1,695	1,695	1,742	1,742	1,500
105-000-5715	Self-Insurance Refund - RMA	20,460	18,047	82,924	40,240	20,000	20,000	18,500
105	Total Revenue	26,589	20,193	84,819	41,935	21,742	21,742	20,000
Expenses								
105-000-6630	Claims & Settlements	0	0	0	0	10,000	10,000	10,000
105-000-6632	Retro Adjustment Payments	0	3,018	0	0	10,000	10,000	10,000
105	Total Operation & Maintenance	0	3,018	0	0	20,000	20,000	20,000
105	TOTAL EXPENSES - Self Ins Res	0	3,018	0	0	20,000	20,000	20,000
105	NET REVENUE VS EXPENSES	26,589	17,175	84,819	41,935	1,742	1,742	0
Master Plan								
111-000-5310	Developer Reimbursement	0	0	0	1,525	0	0	0
111-000-5311	Stake Holder Payments	80,000	50,000	9,000	26,000	175,000	175,000	0
111-000-5600	Interest Income	18,339	3,130	-474	156	0	0	100
111-998-5900	From General Fund	0	0	175,000	0	0	0	0
111	Total Revenue	98,339	53,130	183,526	27,680	175,000	175,000	100
Expenses								
111-000-6240	General Contract Services	191,015	570,397	217,924	0	0	0	0
111-999-9000	To General Fund	0	0	0	0	175,000	175,000	0
111	Total Operation & Maintenance	191,015	570,397	217,924	0	175,000	175,000	0
111-000-8100	Interest Expense	0	0	0	0	0	0	0
111	Total Debt Service	0	0	0	0	0	0	0
111	TOTAL EXPENSES - Master Plan	191,015	570,397	217,924	0	175,000	175,000	0
111	NET REVENUE VS EXPENSES	-92,676	-517,267	-34,398	27,680	0	0	100

HOUSING FUND

HOUSING PROGRAMS 2013-2014

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected As of: 09-17-13		Comments 2013-14
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	2012-13	2013-14	
310 - 1996 CDBG Loan												
310-000-5790	Miscellaneous Revenue	0	0	0	0	0	0	0	0	3,489	0	3,489
310	Total Revenue	0	0	0	0	0	0	0	0	3,489	0	3,489
310	TOTAL EXPENSES - Fund 310	0	0	0	0	0	0	0	0	0	0	0
	NET REVENUE VS EXPENSES	0	0	0	0	0	0	0	0	3,489	0	3,489
311 - HOUSING PROGRAM												
311-000-5600	Interest Income	3,194	944	944	942	1,110	1,000	1,062	1,062	1,000	1,000	1,000
311-998-5921	From Fund 313	0	0	105,704	0	0	0	0	0	0	0	0
311	Total Revenue	3,194	944	106,646	1,110	1,110	1,000	1,062	1,062	1,000	1,000	1,000
Expenses												
311-000-6275	Housing Rehabilitation	0	0	0	0	0	30,000	0	0	0	0	30,000
311-000-6800	First Time Homebuyers	0	0	0	0	0	30,000	0	0	0	0	30,000
311	Total Operation & Maintenance	0	0	0	0	0	60,000	0	0	0	0	60,000
311-999-9010	To 1st Time Homebuyers	60,000	0	0	0	0	0	0	0	0	0	0
311	Total Transfers	60,000	0	0	0	0	0	0	0	0	0	0
311	TOTAL EXPENSES - Fund 311	60,000	0	0	0	0	60,000	0	0	0	0	60,000
311	NET REVENUE VS EXPENSES	-56,806	944	106,646	1,110	1,110	-59,000	1,062	1,062	-59,000	1,062	-59,000

Carryforward
Carryforward

Account Number	Description	2008-09				2009-10		2010-11		2011-12		Projected Budget		Budget 2013-14	Comments 2013-14
		Actual	Actual	Actual	Actual	Actual	Actual	2012-13	2012-13	Actual	Actual				
312 - County Consortium															
312-000-5295	Federal Grant	664,470	87,769	240,296	347,336	182,473	91,474	116,875							
312-000-5600	Interest Income	274	80	-617	0	0	10	0							
312	Total Revenue	664,744	87,849	239,679	347,336	182,473	91,484	116,875							
Expenses															
312-000-6240	Project Administration	3,898	10,063	9,829	523	600	410	600							
312-000-7552	Third Street Sewer Main	630,330	0	0	0	0	0	0							
312-000-7578	Downtown Overlay/Infrastructure	0	56,120	241,946	313,747	0	0	0							
312-000-7579	Fourth Street Infrastructure	0	0	0	0	80,000	75,156	104,999							
312-999-9000	To General Fund - Admin Costs	20,468	21,605	21,532	17,229	14,192	1,101	11,276							
312	Total Projects	654,696	87,788	273,307	331,499	94,792	76,667	116,875							Carryforward
312	TOTAL EXPENSES - Fund 312	654,696	87,788	273,307	331,499	94,792	76,667	116,875							
312	NET REVENUE VS EXPENSES	10,048	61	-33,628	15,837	87,681	14,817	0							
313 - First Time Home Buyers															
313-000-5600	Interest Income	1,843	904	424	16	0	328	600							
313-998-5912	From CDBG Program	60,000	0	0	0	0	0	0							
313	Total Revenue	61,843	904	424	16	0	328	600							
Expenses															
313-999-9010	To Fund 311	0	0	105,704	0	0	0	0							
313	Total Projects	0	0	105,704	0	0	0	0							
313	TOTAL EXPENSES - Fund 313	0	0	105,704	0	0	0	0							
313	NET REVENUE VS EXPENSES	61,843	904	-105,280	16	0	328	600							

Account Number Description 2008-09 Actual 2009-10 Actual 2010-11 Actual 2011-12 Actual Projected Budget 2012-13 Actual Budget 2013-14 Comments 2013-14

314 - Federal Home Program

314-000-5295	Federal Grant	85,751	28,637	117,506	62,747	168,276	23,524	82,900
314-000-5600	Interest Income	0	52	-413	33	0	15	0
314-000-5790	Miscellaneous Revenue	456	0	10,810	0	0	0	0
314	Total Revenue	86,207	28,689	127,903	62,780	168,276	23,539	82,900
	Expenses							
314-000-6240	Project Administration	473	350	17	0	0	0	0
314-000-6275	Rehabilitation	14,048	33,967	58,271	11,074	21,000	15,978	15,000
314-000-6800	First Time Home Buyers	30,000	0	90,000	17,850	60,000	0	45,000
314-999-9000	To General Fund - Admin Costs	0	9,698	11,292	13,730	13,730	7,546	8,000
314	Total Projects	44,521	44,016	159,580	42,654	94,730	23,524	68,000
314	TOTAL EXPENSES - Fund 314	44,521	44,016	159,580	42,654	94,730	23,524	68,000

314 NET REVENUE VS EXPENSES

41,686	-15,327	-31,678	20,126	73,546	15	14,900
--------	---------	---------	--------	--------	----	--------

316 - Neighborhood Stabilization Program (NSP)

316-000-5295	Federal Grant	0	21,797	16,484	8,307	20,000	0	0
316-000-5600	Interest Income	0	24	25	2	0	0	0
316-000-5790	Miscellaneous Revenue	0	0	0	0	0	10,757	0
316	Total Revenue	0	21,820	16,509	8,309	20,000	10,757	0
	Expenses							
316-999-9000	To General Fund	0	17,344	20,000	20,000	20,000	0	0
316	Total Projects	0	17,344	20,000	20,000	20,000	0	0

316 TOTAL EXPENSES - Fund 316

0	17,344	20,000	20,000	20,000	0	0
---	--------	--------	--------	--------	---	---

316 NET REVENUE VS EXPENSES

0	4,476	-3,491	-11,691	0	10,757	0
---	-------	--------	---------	---	--------	---

IMPACT FEE FUND

IMPACT FEES 2013-2014

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected Budget 2012-13		Comments 2013-14
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget			
Affordable Housing												
401-000-5143	Affordable Housing in Lieu Fee	2,936	0	0	0	0	87,610	0	0	0	36,700	50 New SFR
401-000-5600	Interest Income	42,523	10,640	3,490	2,434	3,279	1,288	1,288	1,288	1,288	1,500	
401	Total Revenue	45,459	10,640	3,490	2,434	3,490	90,889	1,288	1,288	1,288	38,200	
Expenses												
401-000-6205	Legal Services	0	545,395	0	0	0	0	0	0	0	0	
401-000-6275	Housing Rehab Match	944	0	0	0	0	0	0	0	0	0	
401-000-6990	Refund Prior Year BP	34,158	402,105	36,555	0	0	0	0	0	0	0	
401	Total Operations/Capital Outlay	35,102	947,500	36,555	0	0	0	0	0	0	0	
401	TOTAL EXPENSES - Affordable Housing	35,102	947,500	36,555	0	0	0	0	0	0	0	
401	NET REVENUE VS EXPENSES	10,357	-936,860	-33,065	2,434	90,889	1,288	1,288	1,288	1,288	38,200	
Community Facility												
402-000-5120	Sports Complex Fee	0	0	0	0	0	1,980	0	0	0	9,900	50 New SFR
402-000-5121	Community/St. Center Fee	0	0	0	0	4,650	0	0	0	0	23,250	50 New SFR
402-000-5282	BHRS Skate Park Art Wall	0	0	4,800	0	0	0	0	0	0	0	
402-000-5600	Interest Income	30,862	9,789	5,332	1,314	1,500	614	614	614	614	600	
402-000-5705	Donations	0	0	0	2,500	0	0	0	0	0	0	
402-000-5795	Misc Reimbursements	0	0	0	2,200	0	0	0	0	0	0	
402	Total Revenue	30,862	9,789	10,132	6,014	8,130	614	614	614	614	33,750	
Expenses												
402-000-7550	Improvements Expense	0	0	2,335	0	0	0	0	0	0	20,574	Update Park / Landscape Standards, Parking Lights
402-000-7554	Sports Complex Project	0	0	2,709	74,597	0	0	0	0	0	0	
402-000-7555	Community/St. Skate Park	28,438	7,428	596,409	176,504	35,000	6,750	15,000	15,000	15,000	15,000	Art Wall Project
402-000-7556	Community/St. Center Project	0	11,509	96	18,216	14,800	14,708	2,800	2,800	2,800	2,800	Paint Shade Structure (AQ)
402-000-7557	Aquatic Ctr Improvements	0	0	0	67,428	0	0	0	0	0	2,900	ADA Design & Pool Vacuum
402-000-7558	Hammon Ctr Improvements	0	0	0	2,911	0	0	0	0	0	13,000	Hammon Ctr Improvements
402-000-7560	Machinery & Equipment	0	0	0	0	9,700	9,174	0	0	0	0	
402-000-7700	Amaryllis Park	0	0	0	0	30,000	0	0	0	0	30,000	Carry Forward from Prior Year
402-000-7701	Westside Transfer Facility	0	0	0	10,770	20,000	9,772	0	0	0	0	
402-000-75xx	Chevron Project - Solar Panel Area	0	0	0	0	0	0	0	0	0	15,000	Fencing for Solar Panel Area at Community Complex
402	Total Capital	36,605	18,937	601,549	350,427	109,300	40,404	40,404	40,404	40,404	99,274	
402	TOTAL EXPENSES - Community Fac	36,605	18,937	601,549	350,427	109,300	40,404	40,404	40,404	40,404	99,274	
402	NET REVENUE VS EXPENSES	-5,723	-9,148	-591,417	-344,413	-101,170	-39,790	-39,790	-39,790	-39,790	-65,524	

Impact Fee

As of: 09-17-13

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Projected Budget 2012-13	Actual 2012-13	Budget 2013-14	Comments
General Government Fees									
404-000-5110	City Hall Fee	1,409	49,502	466	9,517	83,519	81,587	27,300	
404-000-5111	Corporation Yard Fee	10,908	67,268	875	12,930	84,569	82,654	32,550	
404-000-5600	Interest Income	15,810	6,043	3,517	2,175	3,394	1,802	2,000	
404-000-5795	Misc Reimb-Mello Roos Cty Hall	0	0	145,000	0	0	0	0	50 New SFR + Commercial 50 New SFR + Commercial
404	Total Revenue	28,127	122,813	149,857	24,622	171,482	166,044	61,850	
Expenses									
404-000-6205	Legal Services	0	0	0	0	10,000	7,132	5,000	
404-000-6990	Refund Prior Year BP-City Hall	3,955	0	0	0	0	0	0	
404-000-6991	Refund Prior Year BP-Corp Yard	5,813	0	0	0	0	0	0	
404	Total Operation & Maintenance	9,768	0	0	0	10,000	7,132	5,000	
404-000-7520	Land Expense - Corp Yard	44	0	0	0	0	0	0	
404-000-7560	City Hall Expenses	0	0	0	57,538	145,000	6,128	150,500	
404-000-7561	Corp Yard Equipment Expenses	0	22,118	309,411	62,116	214,350	92,334	270,000	CH Safety Glass \$145K, air compr, slats for Gener Forklift \$15K, VFD's \$20K (Carrywd), Generator \$190K Fencing for Solar Panel Area
404-000-75xx	Chevron Project - Solar Panel Area	0	0	0	0	0	0	8,000	
404	Total Capital	44	22,118	309,411	119,654	359,350	98,462	428,500	
404	TOTAL EXPENSES - General Govt.	9,812	22,118	309,411	119,654	369,350	105,595	433,500	
404	NET REVENUE VS EXPENSES	18,315	100,695	-159,554	-95,032	-197,868	60,449	-371,650	
Parkland Fees									
410-000-5600	Interest Income	0	0	85	69	79	52	50	
410	Total Revenue	0	0	85	69	79	52	50	
Expenses									
410-000-7550	Improvements Expense	0	0	0	0	0	0	15,206	
410	Total Capital	0	0	0	0	0	0	15,206	Update Park / Landscape Standards, Parking Lights
410	TOTAL EXPENSES - Parkland	0	0	0	0	0	0	15,206	
410	NET REVENUE VS EXPENSES	0	0	85	69	79	52	-15,156	

Account Number Description 2008-09 Actual 2009-10 Actual 2010-11 Actual 2011-12 Actual Projected Budget 2012-13 Actual 2012-13 Budget 2013-14 Budget Comments 2013-14

Water Acquisition Fee

440-000-5145	Water Acquisition Fee	0	0	0	0	0	0	0	0	108,400	50 New SFR
440-000-5315	Rental Income	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	
440-000-5600	Interest Income	16,086	4,985	2,327	77	3,071	71	500			
440	Total Revenue	19,888	8,797	6,139	3,889	6,883	3,883	112,712			

Expenses

440-000-6205	Legal Services/Consult	12,610	2,173	0	0	0	0	0	0	0	
440-000-6690	Retund Prior Year BP	38,987	0	0	0	0	0	0	0	0	
440	Total Operation & Maintenance	51,597	2,173	0	0	0	0	0	0	0	

440-999-9013	Transfer to Water Capital	0	0	574,000	0	0	0	0	0	0	
440	Total Transfers	0	0	574,000	0	0	0	0	0	0	

440	TOTAL EXPENSES - Water Acquisition	51,597	2,173	574,000	0	0	0	0	0	0	
440	NET REVENUE VS EXPENSES	-31,699	6,625	-567,861	3,889	6,883	3,883	112,712			

PUBLIC SAFETY FUND

PUBLIC SAFETY 2013-2014

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected As of: 09-17-13		Budget 2013-14	Comments 2013-14
		Actual		Actual		Actual		Budget 2012-13	Actual 2012-13				
Patterson Gardens Fire Assessment													
189-000-5040	Assessment Fees	428,366	337,232	326,275	333,652	338,403	342,617	342,617	361,111				
189-000-5600	Interest Income	3,201	1,803	889	510	1,054	193	250	250				
189	Total Revenue	431,567	339,035	327,163	334,162	339,457	342,810	342,810	361,361				
Expenses													
189-000-6200	Fiscal Service	5,295	6,182	4,446	4,560	10,000	4,494	4,494	5,000				
189	Total Operation & Maintenance	5,295	6,182	4,446	4,560	10,000	4,494	4,494	5,000				
189-999-9013	To Fire Station 2	425,000	345,651	305,050	317,199	349,457	349,457	349,457	400,000				Increased Transfer
189	Total Transfers	425,000	345,651	305,050	317,199	349,457	349,457	349,457	400,000				
189	TOTAL EXPENSES - PG Fire District	430,295	351,833	309,496	321,759	359,457	353,951	353,951	405,000				
NET REVENUE VS EXPENSES													
		1,272	-12,797	17,667	12,403	-20,000	-11,141	-11,141	-43,639				FB 25,000
Fire Station #2													
190-000-5040	Assessment Fees	758,962	731,615	739,302	754,853	766,587	771,479	771,479	842,611				Amazon
190-000-5157	Inspection Fees	0	0	0	0	0	0	0	15,000				New Fee Schedule, includes Rev for FPS
190-000-5284	Cal Fire Reimbursements	0	0	0	0	1,240	0	0	0				
190-000-5285	West Stan Fire Reimbursements	0	0	0	0	0	0	0	14,500				
190-000-5315	Rental Income	0	0	930	3,410	620	1,550	0	0				
190-000-5600	Interest Income	16,866	7,135	5,527	4,766	4,852	1,584	1,000	1,000				
190-405-5794	Salary Reimbursement	0	0	3,245	2,987	0	0	0	0				
190-000-5795	Miscellaneous Reimbursement	0	0	0	0	0	1,235	0	2,000				
190-998-5918	From Fund 189	425,000	345,651	305,050	317,199	349,457	349,457	349,457	400,000				Increased Transfer
190	Total Revenue	1,200,828	1,084,401	1,054,053	1,083,215	1,122,756	1,125,304	1,125,304	1,275,111				
Expenses													
190-400-6001	Salaries & Wages, Full-Time	0	0	0	0	118,224	117,405	117,405	0				
190-400-6005	Overtime	0	0	0	0	27,946	33,678	33,678	0				
190-400-6015	Holiday Pay	0	0	0	0	5,546	6,319	6,319	0				
Public Safety													

As of: 09-17-13
 Projected Budget 2012-13 Actual 2012-13 Budget 2013-14
 2008-09 2009-10 2010-11 2011-12
 Actual Actual Actual Actual

Comments
 2013-14

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Projected Budget 2012-13	Actual 2012-13	Budget 2013-14
190-400-6020	Uniform Allowance	0	0	0	0	1,760	1,675	0
190-400-6100	FICA/Medicare - Employer	0	0	0	0	2,227	2,305	0
190-400-6105	Retirement	0	0	0	0	46,213	45,132	0
190-400-6110	Worker's Compensation	0	0	0	0	7,685	10,335	0
190-400-6120	Medical Insurance	0	0	0	0	41,678	38,231	0
190-400-6123	Post Retirement Medical Insurance	0	0	0	0	1,200	1,164	0
190-400-6125	Dental Insurance	0	0	0	0	3,000	2,847	0
190-400-6130	Vision Insurance	0	0	0	0	600	443	0
190-400-6135	Life Insurance	0	0	0	0	192	346	0
190-400-6145	Tuition Reimbursement	0	0	0	0	0	0	0
190-400	Total Salary & Benefits	0	0	0	0	256,271	259,881	0

Reclassified back to General Fund

190-400 TOTAL EXPENSES - CFD Sta I 0 0 0 0 256,271 259,881 0

Expenses

190-405-6001	Salaries & Wages, Full-Time	417,834	478,334	500,029	511,706	574,537	486,724	543,948
190-405-6002	Salaries & Wages, Part-Time	0	0	0	1,704	0	0	0
190-405-6005	Overtime	22,396	21,726	46,278	89,514	82,195	94,723	74,328
190-405-6015	Holiday Pay	20,513	23,953	25,163	25,551	16,312	20,473	22,319
190-405-6020	Uniform Allowance	5,225	6,388	6,927	6,406	5,176	6,258	7,840
190-405-6100	FICA/Medicare - Employer	6,683	7,635	8,327	9,138	9,834	8,755	9,402
190-405-6105	Retirement	152,062	164,874	168,339	190,475	208,513	178,834	212,948
190-405-6110	Worker's Compensation	25,788	33,199	41,029	43,192	34,550	37,115	46,910
190-405-6120	Medical Insurance	119,451	133,823	143,198	137,114	137,344	121,777	141,451
190-405-6123	Post Retirement Medical Insurance	0	0	5,620	4,104	5,604	4,492	5,184
190-405-6125	Dental Insurance	9,099	11,955	13,073	11,553	14,010	9,887	12,960
190-405-6130	Vision Insurance	1,844	2,255	2,302	2,128	2,802	1,775	2,592
190-405-6135	Life Insurance	771	902	927	818	907	1,111	2,401
190-405-6140	Disability Insurance	0	0	0	-27	0	0	0
190-405-6145	Tuition Reimbursement	725	3,200	1,774	3,251	12,000	3,409	10,000
190-405	Total Salary & Benefits	782,391	889,243	964,986	1,036,627	1,103,783	975,334	1,092,284

Per MOU: (3) Capt., (3) eng., (1) Trng Capt., (1) FPS

190-405-6200	Fiscal Service	8,418	5,375	5,215	5,586	6,200	12,474	10,000
190-405-6220	Technical Services	0	0	0	12,571	13,708	11,510	15,618
190-405-6240	General Contract Services	4,829	4,399	2,909	1,215	18,970	10,639	11,875
190-405-6300	Equipment Maintenance	379	162	4,879	4,536	0	2,606	6,000
190-405-6315	Vehicle Maintenance	32	1,055	1,795	7,742	20,500	17,152	20,000
190-405-6400	Office Supplies	167	160	625	401	700	539	1,000
190-405-6410	Departmental Supplies	3,506	3,980	4,658	5,902	5,000	2,938	6,000
190-405-6415	Small Tools	60	412	379	387	1,000	957	1,700
190-405-6420	Janitorial Supplies	212	186	578	741	1,000	987	500
190-405-6425	Fuel	3,688	6,802	6,549	8,464	9,000	8,176	9,000
190-405-6440	Uniforms	3,500	0	247	751	2,000	4,034	5,000

Possible annexation
 Zoll, Sprngbrk, Laserfiche, Phones, GIS, Renewals

Additional badge/buckle per MOU

As of: 09-17-13
 Projected Budget 2012-13 Actual 2012-13 Budget 2013-14

Comments
 2013-14

Account Number

Description

2008-09 Actual

2009-10 Actual

2010-11 Actual

2011-12 Actual

Projected Budget 2012-13

Actual 2012-13

Budget 2013-14

Comments

2013-14

190-405-6500	Rents & Leases - Equipment	0	1,162	1,558	1,497	3,769	3,827	4,180	
190-405-6600	Printing	0	0	0	0	500	0	500	Copier Lease Agreement
190-405-6605	Advertising	0	0	0	0	500	450	500	
190-405-6610	Training & Travel	0	1,304	0	6,754	12,000	11,811	9,983	
190-405-6625	Medical Services	1,152	0	332	7,236	18,000	10,346	9,000	(4) Capt. (4) Eng. (1) Trng. Capt., WFI
190-405-6700	Telephone	3,205	3,949	3,784	6,654	6,500	5,059	4,000	
190-405-6720	Utilities	6,737	6,616	7,264	9,012	10,000	9,876	10,000	
190-405-6750	Property Tax & Assessments	5,195	4,134	4,631	6,793	6,200	6,348	6,200	
190-405	Total Operation & Maintenance	41,080	39,696	45,403	86,240	135,547	119,729	131,056	

190-405-7501	Computer Equipment	0	0	0	0	11,850	0	0	
190-405-7503	Equipment	0	0	0	0	21,000	0	0	
190-405-7505	Office Furniture/Appliances	0	0	0	2,099	2,000	0	0	
190-405	Total Capital	0	0	0	2,099	34,850	0	0	

190-999-9000	To General Fund	82,262	92,894	102,327	168,973	337,946	337,946	339,240	\$1294 Computer Equipment
190-405	Total Transfers	82,262	92,894	102,327	168,973	337,946	337,946	339,240	

190-405	TOTAL EXPENSES - CFD Sta II	905,733	1,021,834	1,112,716	1,293,939	1,612,126	1,433,009	1,562,580	
	TOTAL EXPENSES - CFD	905,733	1,021,834	1,112,716	1,293,939	1,668,397	1,692,890	1,562,580	

NET REVENUE VS EXPENSES		295,095	62,567	-58,663	-210,724	-745,641	-567,585	-287,469	
--------------------------------	--	----------------	---------------	----------------	-----------------	-----------------	-----------------	-----------------	--

Public Safety Impact

408-000-5130	Police Fee	756	41,252	233	7,783	42,390	40,893	8,800	
408-000-5131	Fire Fee	5,634	213,879	1,226	888	162,518	163,173	52,000	50 New SFR Commercial
408-000-5600	Interest Income	20,472	8,649	5,653	3,855	5,432	2,954	1,500	
408-000-5795	Reimbursement - Police Station	27,020	0	0	0	0	0	0	
408-000-5796	Reimbursement - District	0	0	0	0	0	0	12,000	1/3 Newman, West Slan, City
408	Total Revenue	53,882	263,779	7,112	12,527	210,340	207,021	74,300	

Expenses

408-000-6221	Consulting-Public Safety Facility	0	0	0	0	20,000	18,750	18,000	ESCI Strategic Plan (1/3 reimb Newman, West Slan)
408-000-6990	Refund Prior Year BP - Police	3,097	0	0	0	0	0	0	
408-000-6901	Animal Shelter facility contribution	0	0	121,299	0	0	0	0	
408-000-7104	Fire Station Construction	0	0	0	23,641	0	0	0	
408-000-7500	Police Station Remodel	55,523	0	0	23,641	0	0	0	
408-000-7501	Computer Equipment	0	0	0	5,933	0	4,947	0	

Public Safety

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected Budget 2012-13		As of: 09-17-13		Budget 2013-14	Comments 2013-14
		Actual		Actual		Actual		Actual		Budget 2012-13	Actual	Budget 2012-13	Actual		
408-000-7503	Equipment											18,270		0	
408-000-7505	Office Furniture/Appliances - Fire	0	0	0	0	0	0	0	0	0	0	1,308	0	5,500	
408-000-7506	Police Motorcycle	0	0	0	0	0	0	0	0	0	0	0	0	0	
408-000-7610	Fire Station II Drainage	0	0	13,750	0	0	0	0	0	0	0	0	0	0	
408-000-7612	CCTV Security System	0	0	10,725	0	0	0	0	0	10,000	0	0	0	0	
408-000-7613	Training Props (Improvements)	0	0	0	7,428	0	0	0	0	20,000	18,709	0	0	30,000	
408-000-7614	Station II Improvements	0	0	0	18,407	0	0	0	0	10,000	7,751	0	0	25,000	
408-000-7615	Public Safety Master Plan	0	0	0	48,530	0	0	0	0	46,470	38,197	0	0	10,000	
408-000-7616	Mobile Data Computers	0	0	0	3,630	0	0	0	0	0	0	0	0	0	
408-000-7617	Pub Safety-Comm Equip (Police)	0	0	0	2,056	0	0	0	0	0	0	0	0	0	
408-000-7618	Station I/Police Station Improvements	0	0	0	6,685	0	0	0	0	0	0	0	0	0	
408-000-7619	Radar Trailer	0	0	0	0	0	0	0	0	20,100	20,074	0	0	0	
408-000-7620	Police Vehicles (2 additional)	0	0	0	0	0	0	0	0	90,000	0	0	0	0	
408-000-7621	Personal Protective Equip (Fire)	0	0	0	0	0	0	0	0	15,000	14,513	0	0	15,000	
408-000-7622	Confined Space Rescue Program (Fire)	0	0	0	0	0	0	0	0	15,000	15,491	0	0	15,000	
408-000-7624	Camera Project	0	0	0	0	0	0	0	0	0	0	0	0	42,970	
408	Total Operations/Capital	58,620	0	145,775	139,951	246,570	158,011	161,470							
408	TOTAL EXPENSES - Safety Impact	58,620	0	145,775	139,951	246,570	158,011	161,470							
	NET REVENUE VS EXPENSES	-4,738	263,779	-138,663	-127,424	-36,230	49,010	-87,170							

Fire Sta III, Corp Yard, Community Complex

LMD / BAD / GATEWAY

LANDSCAPE MAINTENANCE/BENEFIT/GATEWAY DISTRICT ASSESSMENTS 2013-2014

Account Number	Description	2008-09				2009-10		2010-11		2011-12		Projected Budget 2012-13		As of: 09-17-13		Budget 2013-14	Comments 2013-14
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual			
LMD Assessments																	
175-000-5041	Country Hollow - LMD	1,715	1,251	1,205	1,230	1,217	1,230	1,217	1,230	1,217	1,230	1,217	1,230	1,217	1,230		
175-000-5042	Heartland Ranch - LMD	148,375	143,681	336,028	219,217	140,528	143,681	140,528	143,681	140,528	143,681	140,528	143,681	140,528	143,681		
175-000-5043	Heartland Ranch Overlay	14,191	9,241	12,781	13,199	13,450	13,199	13,450	13,199	13,450	13,199	13,450	13,199	13,450	13,199		
175-000-5044	Keystone Bus Park - LMD	215,735	199,738	196,709	296,038	313,303	199,738	313,303	196,709	313,303	199,738	313,303	196,709	313,303	199,738		
175-000-5045	Kinshire Estates - LMD	3,017	3,331	3,291	1,028	3,225	3,331	3,225	1,028	3,225	3,331	3,225	1,028	3,225	3,331		
175-000-5046	Miraggio - LMD	19,061	15,182	15,355	9,622	9,701	15,182	9,701	9,622	15,182	15,355	9,701	9,622	15,182	15,355		
175-000-5047	Patterson Estates - LMD	10,770	11,698	11,351	10,509	9,342	11,698	9,342	10,509	9,342	11,698	9,342	10,509	9,342	11,698		
175-000-5048	Patterson Gardens - LMD	473,996	467,950	470,067	490,708	499,297	467,950	499,297	467,950	499,297	467,950	499,297	467,950	499,297	467,950		
175-000-5049	Shirepark Estates - LMD	3,342	4,587	4,187	3,474	3,532	4,587	3,532	3,474	3,532	4,587	3,532	3,474	3,532	4,587		
175-000-5050	Sutter Pointe - LMD	57,129	64,642	63,440	76,069	78,787	64,642	78,787	64,642	78,787	64,642	78,787	64,642	78,787	64,642		
175-000-5051	Walker Ranch/Creekside - LMD	550,014	516,387	489,056	517,988	522,156	516,387	522,156	517,988	522,156	516,387	522,156	517,988	522,156	516,387		
175-000-5052	Walnut Square - LMD	4,747	4,688	4,415	4,345	4,364	4,688	4,364	4,345	4,364	4,688	4,364	4,345	4,364	4,688		
175-000-5053	Keystone Annex-McShane - LMD	0	0	199	278	7,838	0	7,838	278	7,838	0	7,838	278	7,838	0		
175-000-5600	Interest Income	0	0	0	5,544	0	0	5,544	0	0	5,544	0	0	5,544	0		
175-000-5794	Salary Reimbursements	0	0	0	702	0	0	702	0	0	702	0	0	702	0		
175	Total Revenue	1,502,092	1,442,379	1,608,083	1,649,950	1,606,741	1,442,379	1,606,741	1,649,950	1,606,741	1,442,379	1,606,741	1,649,950	1,606,741	1,442,379		
Expenses																	
175-000-6750	Country Hollow - LMD	3,074	464	783	1,731	8,713	464	8,713	1,731	8,713	464	8,713	1,731	8,713	464		
175-000-6751	Heartland Ranch - LMD	179,792	95,035	122,553	127,097	222,716	95,035	222,716	127,097	222,716	95,035	222,716	127,097	222,716	95,035		
175-000-6752	Heartland Ranch Overlay	10,677	3,303	2,537	4,683	13,375	3,303	13,375	4,683	13,375	3,303	13,375	4,683	13,375	3,303		
175-000-6753	Keystone Bus Park - LMD	196,249	146,499	139,443	154,835	335,617	146,499	335,617	154,835	335,617	146,499	335,617	154,835	335,617	146,499		
175-000-6754	Kinshire Estates - LMD	3,145	1,513	1,184	920	2,718	1,513	2,718	920	2,718	1,513	2,718	920	2,718	1,513		
175-000-6755	Miraggio - LMD	13,671	13,344	10,447	10,865	9,863	13,344	9,863	10,865	9,863	13,344	9,863	10,865	9,863	13,344		
175-000-6756	Patterson Estates - LMD	9,667	7,181	6,578	5,180	9,653	7,181	9,653	5,180	9,653	7,181	9,653	5,180	9,653	7,181		
175-000-6757	Patterson Gardens - LMD	479,700	249,987	282,442	269,449	504,732	249,987	504,732	269,449	504,732	249,987	504,732	269,449	504,732	249,987		
175-000-6759	Shirepark Estates - LMD	3,372	4,214	1,479	1,233	3,860	4,214	3,860	1,233	3,860	4,214	3,860	1,233	3,860	4,214		
175-000-6760	Sutter Pointe - LMD	48,963	43,008	53,212	50,124	82,446	43,008	82,446	50,124	82,446	43,008	82,446	50,124	82,446	43,008		
175-000-6762	Walker Ranch - LMD	529,965	739,305	289,768	311,982	529,036	739,305	529,036	311,982	529,036	739,305	529,036	311,982	529,036	739,305		
175-000-6763	Walnut Square - LMD	25,998	10,388	8,726	12,654	49,352	10,388	49,352	12,654	49,352	10,388	49,352	12,654	49,352	10,388		
175-000-6764	Keystone Annex-McShane - LMD	0	52	472	1,175	7,823	52	7,823	1,175	7,823	52	7,823	1,175	7,823	52		
175	Total Operation & Maintenance	1,504,273	1,314,292	919,623	951,925	1,779,903	1,314,292	1,779,903	951,925	1,779,903	1,314,292	1,779,903	951,925	1,779,903	1,314,292		
175	TOTAL EXPENSES - LMD	1,504,273	1,778,882	1,437,638	1,599,567	1,779,903	1,778,882	1,779,903	1,599,567	1,779,903	1,778,882	1,779,903	1,599,567	1,779,903	1,778,882		
175	NET REVENUE VS EXPENSES	-2,181	-336,504	170,445	50,383	-173,163	-336,504	-173,163	50,383	-173,163	-336,504	-173,163	50,383	-173,163	-336,504		

Account Number Description 2008-09 Actual 2009-10 Actual 2010-11 Actual 2011-12 Actual 2012-13 Budget 2012-13 Actual 2013-14 Budget 2013-14 Actual Comments 2013-14

BAD Assessments

176-000-5041	Country Hollow BAD	4,742	4,558	4,391	4,385	4,372	4,347	4,372	4,372	
176-000-5042	Golden Estates - BAD	8,135	7,201	6,984	7,519	7,041	7,219	7,041	7,041	
176-000-5043	Heartland Ranch - BAD	65,619	61,804	58,720	59,471	60,344	61,283	61,557	61,557	
176-000-5045	Keystone Bus Park - BAD	99,347	97,847	77,267	70,632	72,605	73,627	84,038	84,038	
176-000-5046	Kinshirre Estates - BAD	3,204	2,875	2,939	2,687	2,713	2,761	2,713	2,713	
176-000-5047	Miraggio - BAD	3,851	2,954	2,988	3,102	3,249	3,093	3,346	3,346	
176-000-5048	Patterson Estates I - BAD	4,069	4,399	4,493	4,252	4,220	4,442	4,220	4,220	
176-000-5049	Patterson Estates II - BAD	853	741	609	678	692	628	692	692	
176-000-5050	Patterson Estates III - BAD	6,196	5,746	5,618	5,788	5,685	5,468	5,685	5,685	
176-000-5051	Patterson Estates IV - BAD	185,916	179,782	159,909	152,000	148,794	150,362	164,205	164,205	
176-000-5053	Shirepark Gardens - BAD	6,718	6,848	6,391	6,182	6,222	6,159	6,222	6,222	
176-000-5054	Springshire Estates - BAD	1,633	1,469	1,291	1,327	1,370	1,400	1,370	1,370	
176-000-5055	Sutler Pointe - BAD	11,236	10,012	10,136	10,304	10,620	10,878	10,938	10,938	
176-000-5056	Walker Ranch/Creekside - BAD	139,242	122,891	101,033	114,805	121,105	121,210	128,154	128,154	
176-000-5057	Walnut Square - BAD	3,337	2,828	2,662	2,635	2,641	2,619	2,641	2,641	
176-000-5058	Weber Estates - BAD	2,079	1,852	1,736	1,835	1,779	1,754	1,779	1,779	
176-000-5059	Yorkshire Estates - BAD	1,269	1,195	1,107	1,090	1,108	1,107	1,108	1,108	
176-000-5060	Yorkshire Estates II - BAD	342	265	265	291	290	265	290	290	
176-000-5061	Villa Del Lago/CSA #15	0	0	0	0	0	0	0	0	
176-000-5062	The Villages	44	0	0	0	0	0	0	0	
176-000-5064	Mahafey Plaza	0	1,609	1,100	1,200	1,236	1,211	1,273	1,273	
176-000-5065	Patterson Plaza	0	0	10,857	10,188	10,064	10,039	11,747	11,747	
176-000-5066	Keystone Anne (Mc Shane)	0	0	20,689	17,519	17,534	17,509	25,816	25,816	
176-000-5067	Patterson Gardens - BAD Lot E	0	0	4,350	3,928	4,243	4,172	5,152	5,152	
176-000-5600	Interest Income	0	8,641	6,559	5,453	5,749	4,314	4,000	4,000	
176	Total Revenue	547,832	525,318	492,094	487,271	493,674	495,867	538,357	538,357	
176-000-6200	Fiscal Services	0	0	0	434	0	434	0	0	
176-000-6750	Country Hollow BAD	7,754	5,480	5,447	4,582	6,871	2,482	6,876	6,876	
176-000-6751	Golden Estates - BAD	12,651	9,094	9,975	8,682	10,262	14,278	10,279	10,279	
176-000-6752	Heartland Ranch - BAD	112,302	51,897	55,376	45,030	67,597	24,271	105,094	105,094	
176-000-6754	Keystone Bus Park - BAD	34,706	43,195	37,744	26,571	72,605	8,299	92,285	92,285	
176-000-6755	Kinshirre Estates - BAD	6,741	3,489	3,882	3,301	3,948	4,402	6,114	6,114	
176-000-6756	Miraggio - BAD	2,444	2,842	2,798	2,113	4,081	2,226	4,083	4,083	
176-000-6757	Patterson Estates I - BAD	4,793	3,293	1,894	5,215	6,991	3,385	7,001	7,001	
176-000-6758	Patterson Estates III - BAD	994	425	405	947	936	506	937	937	
176-000-6759	Patterson Estates IV - BAD	8,969	4,256	5,903	7,586	9,371	2,898	9,585	9,585	
176-000-6760	Patterson Gardens - BAD	91,591	87,416	112,800	96,373	148,794	40,935	309,986	309,986	
176-000-6761	Patterson Gardens - BAD Lot E	0	3,421	4,366	3,851	4,243	2,920	9,554	9,554	
176-000-6762	Shirepark Estates - BAD	11,767	7,978	8,820	8,756	9,102	12,173	10,316	10,316	

LMD BAD

Account Number	Description	2008-09				2009-10		2010-11		2011-12		Projected As of: 09-17-13		Comments 2013-14
		Actual	Actual	Actual	Actual	Actual	Actual	Budget 2012-13	Actual 2012-13	Budget 2013-14				
176-000-6763	Springshire Estates - BAD	2,205	1,433	1,667	1,706	1,830	2,215	3,346						
176-000-6764	Sutter Pointe - BAD	9,967	8,918	11,332	8,616	18,633	6,490	18,651						
176-000-6765	Walker Ranch/Creekside - BAD	150,088	123,744	114,938	110,781	121,105	83,251	126,502						
176-000-6766	Walnut Square - BAD	16,193	4,129	3,435	3,231	2,994	1,943	4,200						
176-000-6767	Weber Estates - BAD	2,178	2,160	2,506	2,225	2,792	957	2,796						
176-000-6768	Yorkshire Estates - BAD	1,426	782	990	840	1,429	1,033	5,970						
176-000-6769	Yorkshire Estates II - BAD	399	211	264	245	371	281	1,885						
176-000-6771	The Villages	870	796	730	809	0	912	0						
176-000-6772	Mahaffey Plaza	2,850	4,371	1,187	1,128	1,290	955	1,295						
176-000-6773	Patterson Plaza	2,369	2,716	4,185	2,565	10,064	77	13,092						
176-000-6774	Keystone Anne (Mc Shane)	7,122	7,264	10,329	7,637	17,534	1,382	29,644						
176	Total Operation & Maintenance	490,379	379,312	400,975	353,226	523,043	218,704	779,491						
176	TOTAL EXPENSES - BAD	490,379	379,312	400,975	353,226	523,043	218,704	779,491						
176	NET REVENUE VS EXPENSES	57,453	146,006	91,119	134,044	-29,369	277,163	-241,133						
Gateway Assessments														
177-000-5061	Assessments	8,334	4,688	8,714	8,500	8,500	8,500	8,500						
177-000-5600	Interest	0	0	124	74	111	25	100						
177	Total Revenue	8,334	4,688	8,839	8,574	8,611	8,525	8,600						
Expenses														
177-000-6770	Gateway Expense	3,092	5,520	6,133	6,019	18,208	8,006	9,711						
177-999-9000	Transfer General Fund Costs	16,550	8,500	8,500	8,500	0	2,000	0						
177	Total Operation & Maintenance	19,642	14,020	14,633	14,519	18,208	10,006	9,711						
177	TOTAL EXPENSES - Gateway Asses	19,642	14,020	14,633	14,519	18,208	10,006	9,711						
177	NET REVENUE VS EXPENSES	-11,308	-9,332	-5,795	-5,946	-9,597	-1,481	-1,111						

ASSESSMENTS FUND

ASSESSMENTS 2013-2014

Account Number	Description	As of: 09-17-13										Comments
		2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Actual	2013-14 Budget			
West Patterson Business Pk												
191-000-5050	Assessment Fees Keystone	37,735	113,763	135,747	267,777	278,655	291,604	291,604	291,604	480,552		
191-000-5600	Interest Income	51,753	39,468	10,885	8,593	5,729	9,512	8,165	8,200	8,200		
191-000-5795	Miscellaneous Reimbursements	0	0	0	0	1,400,408	0	0	0	0		
191	Total Revenue	89,488	153,231	146,631	276,370	1,684,792	301,116	299,770	488,852			
Expenses												
Fiscal Services												
191-000-6200	General Contract Services	0	0	0	0	2,026	2,540	7,015	10,000			
191-000-6240	Total Operation & Maintenance	31,352	1,824	1,794	2,540	0	0	0	0			
191		31,352	1,824	1,794	2,540	2,026	2,540	7,015	10,000			
Well Construction												
191-000-7111	Rodger's Rd Bridge/Park Center	160,017	0	0	0	0	0	0	0			
191-000-7571	Transfer to Sewer CIP	167,379	57,530	4,293	3,866	7,855	0	85,309	0			
191-999-9013	Transfer to Water Capital Fund	0	0	0	550,000	100,000	0	0	0			
191-999-9014	Total Capital	0	0	0	588,000	0	0	0	0			
191		327,396	57,530	4,293	1,141,866	107,855	0	85,309	30,000			
191	TOTAL EXPENSES - W Patterson	358,748	59,354	6,087	1,144,406	109,881	2,540	92,324	40,000			
191	NET REVENUE VS EXPENSES	-269,260	93,877	140,545	-868,035	1,574,911	298,576	207,446	448,852			
Heartland Assessment District (Local bonds)												
Expenses												
204-000-5008	HR - Assessment Prepay	0	0	5,009	0	0	0	0	0			
204-000-5040	Assessment Fees	652,631	675,348	663,176	628,665	623,531	624,621	634,687	630,000			
204-000-5600	Interest Income	46,985	25,621	9,702	2,690	3,050	2,077	1,961	1,500			
204-000-5795	Misc Reimbursements	14,257	9,458	7,556	5,916	0	0	0	0			
204	Total Revenue	713,873	710,427	685,443	637,271	626,582	626,698	636,648	631,500			
Expenses												
204-000-6200	Fiscal Services	25,965	27,231	42,521	26,024	23,507	49,365	83,300	50,000			
204-000-6205	Legal Service	12,050	7,900	6,375	1,505	0	0	0	0			
204-000-6240	General Contract Service	1,880	2,411	0	0	0	0	0	0			
204	Total Operation & Maintenance	39,895	37,542	48,896	27,529	23,507	49,365	83,300	50,000			
204-000-8000	Principal Expense	0	0	0	0	0	0	265,000	265,000			
204-000-8100	Interest Expense	349,213	338,863	327,935	303,289	278,308	265,433	265,433	133,952			
204	Total Debt Service	349,213	338,863	327,935	303,289	278,308	530,433	530,433	133,952			
204-999-9005	To Heartland Ranch LMD	0	0	0	195,946	80,998	0	0	0			
204	Total Capital/Transfers	0	0	0	195,946	80,998	0	0	0			
204	TOTAL EXPENSES - Heartland	389,108	376,405	376,831	526,764	382,813	579,798	613,733	183,952			
204	NET REVENUE VS EXPENSES	324,765	334,022	308,612	110,507	243,768	46,900	22,915	447,548			

PPFA 2013 Heartland Ranch Revenue Bonds

205-000-5850	Bond Proceeds	0	0	0	0	0	0	0	0	0	0	1,101,213	
205-000-5600	Interest Income	0	0	0	0	0	0	0	0	0	0	500	
205-000-5601	Interest Income - Local Oblig Bonds	0	0	0	0	0	0	0	0	0	0	133,952	
205	Total Revenue	0	0	0	0	0	0	0	0	0	0	1,235,665	
205-000-8000	Principal Expense	0	0	0	0	0	0	0	0	0	0	0	
205-000-8100	Interest Expense	0	0	0	0	0	0	0	0	0	0	109,028	
205-000-8200	Costs of Issuance	0	0	0	0	0	0	0	0	0	0	211,171	
205	Total Debt Service	0	0	0	0	0	0	0	0	0	0	320,199	
205-799-7105	HR Non Potable-New Well (Design & Constr)	0	0	0	0	0	0	0	0	0	0	400,000	
205-999-9005	To Heartland Ranch LMD	0	0	0	0	0	0	0	0	0	0	54,567	
205	Total Capital/Transfers	0	0	0	0	0	0	0	0	0	0	454,567	Heartland Ranch
205	TOTAL EXPENSES - Heartland PPFA	0	0	0	0	0	0	0	0	0	0	774,766	
205	NET REVENUE VS EXPENSES	0	0	0	0	0	0	0	0	0	0	460,899	

West Patterson Financing Authority - Local Bonds

250-000-5007	Mello Roos - Assessment Tax	4,311,384	5,218,237	5,504,437	5,188,733	5,238,507	5,335,747	5,074,945	5,040,534
250-000-5008	Mello Roos - Assessment Prepay	84,237	198,528	27,787	82,184	110,958	30,000	211,750	30,000
250-000-5600	Interest Income	528,033	79,052	14,677	29,243	22,423	16,810	9,776	9,800
250-000-5795	Misc. Reimbursements	201,804	178,660	330	0	0	0	0	0
250-000-5850	Bond Proceeds	710,000	0	5,855,000	0	0	0	0	4,054,322
250	Total Revenue	5,835,458	5,674,477	11,402,231	5,300,160	5,371,888	5,385,557	5,296,471	9,134,656
250-000-6200	Expenses	750	23,552	0	750	1,000	1,000	2,000	250
250-000-6205	Fiscal Services	188,625	163,500	0	0	0	0	0	0
250-000-6221	Legal Services	13,180	15,160	0	0	0	0	0	0
250-000-6899	Consulting Services	0	0	172,387	587	0	0	0	0
250	Misc Admin Expenses	0	0	172,387	1,337	1,000	1,000	2,000	250
250-000-8000	Principal Expense	335,000	320,000	5,210,000	530,000	580,000	615,000	730,000	0
250-000-8100	Interest Expense	4,430,213	4,461,138	4,536,128	4,709,540	4,681,388	4,654,101	4,646,328	2,322,403
250-000-8200	Cost of Issuance	132,944	0	144,740	0	0	0	0	0
250-000-8205	Underwriter's Discount	120,250	0	286,817	0	0	0	0	0
250	Total Debt Service	5,018,407	4,781,138	10,277,685	5,239,540	5,261,388	5,265,101	5,376,328	2,322,403
250-799-7100	Zone 2 Water Outlay	1,222,297	95,794	0	0	0	0	0	0
250-799-7101	WWTP	2,629	0	0	0	0	0	0	0
250-799-7102	City Hall	-15,071	0	0	145,000	0	0	0	0
250-799-7103	Sperry East	2,895	0	0	0	0	0	0	0
250-799-7104	Fire Station	516,464	0	0	0	0	0	0	0

250-799-7105	NE Storm Drain System	966	0	0	0	0	0	0	0	0	0	0	0	0	
250-799-7112	Community Center	355,394	2,911,057	852,759	1,498	0	0	0	0	0	0	0	0	0	
250-799-7113	Sports Park	925,142	0	0	0	0	0	0	0	0	0	0	0	0	
250-799-7116	New Corporation Yard	-2,469	0	0	0	0	0	0	0	0	0	0	0	0	
250-799-7117	East Side School Gym	0	2,250,000	0	0	0	0	0	0	0	0	0	0	0	
250-799-7118	High School Auditorium	100,000	0	0	0	0	0	0	0	0	0	0	0	0	
250-799-7119	Sperry Median/Bald Rd Turf Repl/Palm Trees	0	0	0	2,390	2,200	178,431	660	178,431	660	178,431	0	0	0	
250-799-7120	VFD Aquatic Center	0	0	0	22,189	0	0	0	0	0	0	0	0	0	
250-799-7121	VFD Sports Complex	0	0	0	9,971	0	0	0	0	0	0	0	0	0	
250-799-7122	New Corporation Yard	0	0	0	50,204	0	0	0	0	0	0	0	0	0	
250	Total Capital/Transfers	3,106,248	5,256,851	852,759	231,252	2,200	178,431	660	178,431	660	178,431	0	0	0	
250	TOTAL EXPENSES - WPFA Local Bonds	8,329,210	10,240,201	11,302,831	5,472,129	5,264,588	5,448,532	5,378,988	5,378,988	5,378,988	2,501,064	0	0	0	
250	NET REVENUE VS EXPENSES	-2,493,752	-4,565,724	99,400	-171,969	107,300	-61,975	-82,516	-82,516	-82,516	6,633,572	0	0	0	

West Patterson Financing Authority - Authority Bonds

252-000-5850	Bond Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	3,247,090
252-000-5600	Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000
252-000-5601	Interest Income - Local Oblig Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	2,322,403
252	Total Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	5,570,493
252-000-8000	Principal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252-000-8100	Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	2,146,264
252-000-8200	Costs of Issuance	0	0	0	0	0	0	0	0	0	0	0	0	0	1,806,100
252	Total Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	3,952,364
252	Total Capital/Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252	TOTAL EXPENSES - WPFA Authority Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	3,952,364
252	NET REVENUE VS EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	1,618,129

STREET PROJECT FUND

STREET PROJECTS 2013-2014

Account Number	Description	As of: 09-17-13					Budget 2013-14	Comments 2013-14
		2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Projected Budget 2012-13		
Gas Tax Fund								
325-000-5220	Gas Tax 2105	113,937	110,556	105,563	96,692	95,549	99,011	99,275
325-000-5221	Gas Tax 2106	75,906	72,368	67,963	67,914	67,558	68,033	70,611
325-000-5222	Gas Tax 2107	151,643	147,268	140,804	138,786	141,100	143,605	147,804
325-000-5223	Gas Tax 2107.5	5,000	2,422	7,578	5,000	5,000	5,000	5,000
325-000-5224	Gas Tax 2103	0	0	179,669	285,766	231,092	166,953	300,788
325-000-5600	Interest Income	8,024	2,506	865	882	1,158	773	1,000
325	Total Revenue	354,510	335,120	502,441	595,042	541,457	483,376	624,478
Expenses								
325-000-6215	Engineering Services	0	0	0	11,922	20,000	17,896	0
325-999-9000	To General Fund	349,092	449,000	357,084	350,000	450,000	400,000	501,811
325-999-9000	Transfer to Garbage Fund	0	0	0	0	0	0	13,334
325-999-9012	To Street Projects Fund	0	0	100,000	120,000	7,500	7,500	92,189
325	Total Transfers	349,092	449,000	457,084	481,922	477,500	425,396	607,334
325	TOTAL EXPENSES - Gas Tax	349,092	449,000	457,084	481,922	477,500	425,396	607,334
325	NET REVENUE VS EXPENSES	5,418	-113,881	45,357	113,120	63,957	57,980	17,144
LTF - Street Projects								
326-000-5230	SB325 (LTF)	162,744	44,670	86,217	184,587	129,428	196,240	0
326-000-5600	Interest Income	10,027	4,845	3,262	2,957	2,894	1,183	1,200
326-000-5795	Miscellaneous Reimbursement	4,539	0	0	0	0	0	0
326	Total Revenue	177,310	49,515	89,479	187,544	132,322	197,423	1,200
Expenses								
326-000-6240	General Contract Services	0	0	2,917	8,396	2,000	3,984	3,000
326-000-6410	Departmental Supplies	0	0	34,928	31,710	10,000	4,983	20,000
326-000-6899	Miscellaneous Expense	5,932	1,500	0	0	0	0	0
326	Total Operation & Maintenance	5,932	1,500	37,845	40,106	12,000	8,967	23,000
326-000-7553	Street Repair	725	0	70	632	14,000	15,026	0
326-000-7557	M St. Re-align. & Signal	0	0	4,690	0	0	0	0
326-000-7558	Signal-Ward & American Eagle	0	10,534	2,393	12,815	0	0	0
326-000-7569	Curb & Gutter Program	0	0	0	1,084	6,000	4,697	0
326-000-7570	Overlay - Ward Avenue	0	0	412	123	0	0	0
326-000-7572	Slurry Seal - Heartland Proj/Other	17,746	0	0	0	0	0	0
326	Total Capital	18,471	10,534	7,564	14,654	20,000	19,723	0

Move to 100-306-6215
Part-Time EE (2)-100% Reimbursement. Eng
Replaces Chipper Body Contribution (1/3)

Slop Signs \$5K, Crack Sealer \$5K, supplies

Moved to Streets out of Gas Tax

Moved to Streets out of Gas Tax

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected Budget		As of: 09-17-13		Budget		Comments
		Actual		Actual		Actual		Actual		2012-13		2012-13	Actual	2013-14	2013-14	
326-999-9012	To Street 327 Fund	0	0	0	0	0	0	340,858	185,524	0	0	0	233,576			
326	Total Transfers	0	0	0	0	0	0	340,858	185,524	0	0	0	233,576			
326	TOTAL EXPENSES - LTF Projects	24,403	12,034	45,409	395,617	217,524	28,690						256,576			
326	NET REVENUE VS EXPENSES	152,907	37,481	44,070	-208,073	-85,202	168,733						-255,376			
Street Projects																
327-000-5240	RSTP	0	0	0	0	0	0	0	0	0	0	0	0			
327-000-5240	Breakdown-1st St Overlay	0	0	0	0	114,964	0	0	0	0	0	0	0			
327-000-5240	Breakdown-Ward Overlay	0	0	0	0	0	0	12,955	589,343	7,539	0	0	663,469			
327-000-5240	Breakdown-Rndabout/Splitter Islands	0	0	0	0	0	0	17,134	0	0	0	0	0			
327-000-5240	Breakdown-M St/Hwy33	0	0	0	0	0	0	19,309	0	0	0	0	0			
327-000-5240	Sperry (Hwy 33 - Del Puerto Avenue) De	0	0	0	0	0	0	0	0	0	0	0	50,084			Street Resurfacing - Design
327-000-5240	Sperry (Baldwin - Ward Avenue) Constr	0	0	0	0	0	0	0	0	0	0	0	100,000			Street Resurfacing - Construction
327-000-5245	CMAQ	0	0	0	0	0	0	28,989	0	0	0	0	0			
327-000-5245	Breakdown	0	0	0	0	678,076	0	0	0	0	0	0	0			
327-000-5245	Breakdown	50,780	52,610	0	0	0	0	0	0	0	0	0	0			
327-000-5245	Breakdown-Intersect Improv (Sperry/Dell	0	0	0	0	0	0	71,923	92,443	8,651	0	0	42,648			
327-000-5245	Breakdown-Signal-N. 1st/Walnut Ave	0	0	0	0	0	0	16,448	260,311	224,487	0	0	122,537			
327-000-5245	Breakdown-Signal-Hartley/Walnut Ave	0	0	0	0	0	0	15,342	329,514	3,298	0	0	298,144			
327-000-5245	Breakdown-Intersect Improv (Ward/Ar	0	0	0	0	0	0	0	260,384	12	0	0	258,642			
327-000-5245	Improv - Sperry/Del Puerto Ave (CMAQ)	0	0	0	0	0	0	0	0	0	0	0	239,235			Construction
327-000-5246	ARRA	0	0	0	0	637,319	0	0	0	0	0	0	0			
327-000-5259	Bond 1B	0	0	248,201	0	0	0	0	0	0	0	0	0			
327-000-5250	TEA	0	0	0	0	0	0	0	0	0	0	0	0			
327-000-5258	Prop 42 - Traffic Cong Relief	179,500	191,632	0	0	0	0	0	140,000	109,721	0	0	30,279			
327-998-5904	Interest Income	9,690	2,356	0	0	-1,606	0	0	0	532	0	0	0			
327-998-5904	From Water Capital O&M	0	0	0	0	75,000	0	0	0	0	0	0	0			
327-998-5905	From Gas Tax Fund 2103	0	0	0	0	100,000	0	31,800	7,500	7,500	0	0	92,189			
327-998-5905	Breakdown-Signal-N. 1st/Walnut Ave	0	0	0	0	0	0	39,600	0	0	0	0	0			
327-998-5905	Breakdown-Signal-Hartley/Walnut Ave	0	0	0	0	0	0	48,600	0	0	0	0	0			
327-998-5915	From LTF	0	0	0	0	0	0	340,858	185,524	58,311	0	0	233,576			
327-998-5920	From Storm Impact Fees	0	0	0	0	111,040	0	9,308	0	0	0	0	0			
327	Total Revenue	239,970	494,799	1,714,793	652,266	1,865,019	420,051						2,130,804			

Account Number	Description	As of: 09-17-13					Budget 2013-14	Comments 2013-14
		2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Projected Budget 2012-13 Actual		
	Expenses							
327-000-7553	Street Repairs	0	0	0	0	0	15,000	
327-000-7557	M St. Re-align. & Signal	0	0	1,404,360	103,724	0	0	
327-000-7557	Breakdown	145,510	1,267	0	0	0	0	
327-000-7557	Breakdown	10,226	0	0	0	0	0	
327-000-7566	Bike & Pedestrian Projects - CMAQ	107,222	9,728	0	0	0	0	
327-000-7569	Curb and Gutter Program (Gas Tax)	0	0	0	0	0	10,000	
327-000-7570	Overlay - South 1st	10,861	128,611	778	0	0	0	
327-000-7570	Overlay - Ward Ave - RSTP	0	0	11,000	8,350	606,667	749,428	
327-000-7571	Roundabout/Splitter Islands PE	0	0	0	1,507	0	0	
327-000-7572	Slurry Seal - Heartland Proj/Other	10,000	0	0	0	0	0	
327-000-7578	Downtown Overlay-Old Town Utility	0	0	0	40,397	0	0	
327-000-7582	Prop 1B - Road Projects	0	34,609	841,845	85,284	0	0	
327-000-7583	Roundabout/Splitter Islands Con	0	0	558	21,851	175,000	38,362	
327-000-7584	Prop 42 Projects	0	193,054	2,693	5,973	0	0	
327-000-7584	Breakdown	21,215	0	0	0	0	0	
327-000-7585	Intersect Improv (Sperry/DelPuerto)	0	0	1,188	31,370	92,443	48,174	
327-000-7586	Signal-N. 1st/Walnut Ave	0	0	3,497	32,466	294,037	138,413	
327-000-7587	Signal-Hartley/Walnut Ave	0	0	363	32,431	372,206	336,772	
327-000-7588	Signal Hwy 33 - Sperry Ave	0	0	2,889	6,419	0	0	
327-000-7589	Patch Truck - Gas Tax	0	0	0	0	100,000	0	
327-000-7590	Black Top Roller-Gas Tax	0	0	0	0	20,000	0	
327-000-7591	Striping Program -Gas Tax	0	0	0	0	100,000	100,000	
327-000-7592	Walk Behind Saw - Gas Tax	0	0	0	0	5,478	0	
327-000-7593	Apricot Fiesta Stripping - Gas Tax	0	0	0	0	10,000	10,000	
327-000-7594	Sperry Avenue (Baldwin to Ward)	0	0	0	0	15,000	15,000	
327-000-7595	Resurfacing (LTF)	0	0	0	0	292,166	292,152	
327-000-7xxx	Signal-Ward & American Eagle-Construction	0	0	0	0	14	0	
327-000-7xxx	Street Resurfacing - Sperry Avenue (Hwy 33 - Del Puerto Ave) Design	0	0	0	0	0	50,084	
327-000-7xxx	Street Resurfacing - Sperry Ave (Baldwin - Ward Ave) Construction	0	0	0	0	0	100,000	
327-000-7xxx	Improvement Road - Sperry/Del Puerto Avenue Constr (CMAQ)	0	0	0	0	0	270,230	
327-000-76xx	Message Board (Gas Tax)	0	0	0	0	0	20,000	
327-000-7xxx	Trailer for Roller (Gas Tax)	0	0	0	0	0	10,000	
327-000-7xxx	Dumped Trailer Streets (Gas Tax)	0	0	0	0	0	10,000	
327	Total Capital	305,034	367,268	2,269,169	369,772	2,082,997	2,213,615	
327	TOTAL EXPENSES - Street Projects	305,034	367,268	2,269,169	369,772	2,082,997	2,213,615	
327	NET REVENUE VS EXPENSES	-65,064	127,531	-554,376	282,494	-217,978	-82,811	

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected Budget		As of: 09-17-13		Comments 2013-14
		Actual		Actual		Actual		Actual		Budget 2012-13	Actual 2012-13	Budget 2013-14	Actual 2013-14	
LTF - Non Motorized														
328-000-5231	Non Motorized Funds	12,669	0	0	0	0	0	34,544	0	0	55,945	0	0	
328-000-5245	CMAQ Ward Avenue Bike Path	0	0	0	0	10,869	37,129	10,869	946	0	946	0	0	
328-000-5600	Interest Income	0	0	107	46	106	106	106	107	106	107	106	106	
328	Total Revenue	12,669	0	107	45,458	37,235	56,997	56,997	25,773	25,773	25,773	25,773	25,773	
Expenses														
328-000-7551	Non Motorized Projects	0	0	0	10,964	0	0	0	0	0	0	0	0	
328-000-7566	Non Motorized Projects - Bike Projects	0	0	11,277	2,358	66,939	72,459	0	0	0	0	0	0	
328-000-7567	Non Motorized Projects-Sidewalks	0	2,318	0	0	0	0	0	0	0	0	0	0	
328-000-7569	Crosswalk Accessibility Imprv Las Palmas	0	2,318	11,277	13,322	66,939	72,459	25,773	25,773	25,773	25,773	25,773	25,773	
328	TOTAL EXPENSES - Non Motorized	0	2,318	11,277	13,322	66,939	72,459	25,773	25,773	25,773	25,773	25,773	25,773	
328	NET REVENUE VS EXPENSES	12,669	-2,318	-11,170	32,136	-29,704	-15,462	-25,667	-25,667	-25,667	-25,667	-25,667	-25,667	

RECREATION & OTHER FUND

RECREATION FUNDS - OTHER 2013-2014

As of: 09-17-13

Comments
2013-14

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	Budget 2012-13	Actual 2012-13	Budget 2013-14
Beautification Committee								
305-000-5600	Interest Income	1,001	1,537	213	172	175	430	150
305-000-5705	Donations	1,250	0	0	0	0	0	0
305	Total Revenue	2,251	1,537	213	172	175	430	150
Expenses								
305-000-6310	Facility Maintenance/Projects	5,158	0	0	0	0	259	0
305-000-6410	Departmental Supplies/Programs	548	509	157	52	500	61	500
305	Total Operation & Maintenance	5,706	509	157	52	500	320	500
305	TOTAL EXPENSES - Beautification	5,706	509	157	52	500	320	500
305	NET REVENUE VS EXPENSES	-3,455	1,028	56	120	-325	111	-350
Aquatic Center Constr								
430-000-5600	Interest Income	0	0	208	165	194	125	175
430-000-5705	Donations	0	0	0	250	0	0	0
430	Total Revenue	0	0	208	415	194	125	175
Expenses								
430-000-7541	Equipment Expenses - Pool	9,979	9,776	2,656	0	0	0	0
430	Total Capital	9,979	9,776	2,656	0	0	0	0
430	TOTAL EXPENSES - Aquatic Center	9,979	9,776	2,656	0	0	0	0
430	NET REVENUE VS EXPENSES	-9,979	-9,776	-2,448	415	194	125	175

ENTERPRISE FUND

ENTERPRISE FUNDS 2013-2014

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected		Comments
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	2012-13	2013-14	

GARBAGE

600-000-5030	Franchise Fees	2,730	13,504	23,207	22,275	20,000	19,196	20,000				
600-000-5210	AB939 Recycling	20,847	9,999	20,703	19,356	20,000	15,493	20,000				
600-000-5235	Highway Maintenance (SWEEP)	4,320	3,960	4,320	4,320	4,320	4,320	4,320				
600-000-5332	Garbage Services	1,627,402	1,696,373	1,841,711	1,987,079	2,132,753	2,166,771	2,362,200				
600-000-5333	Garbage Services Bertolotti	0	0	13	0	0	35	0				8% Increase
600-000-5600	Interest Income	0	-303	-173	916	1,000	723	1,000				
600-000-5700	Late Fee	66,127	58,190	63,425	69,564	69,564	0	148,200				New Fee Schedule
600-000-5710	Sale of Surplus/Salvage	0	0	0	45,360	0	0	0				
600-000-5790	Miscellaneous Revenue	0	0	0	26	0	0	0				
600-790-5794	Salary Reimbursement	0	0	2,197	0	0	0	30,000				Chipper Body \$40k; Reimbursement from Gas Tax & LMD's 2/3
600	Total Revenue	1,721,426	1,783,722	1,955,403	2,148,896	2,247,637	2,206,538	2,595,720				

Expenses

600-790-6001	Salaries & Wages, Full-Time	139,145	96,878	107,500	113,718	117,958	122,600	122,716				
600-790-6002	Salaries & Wages, Part-Time	0	0	0	0	29,728	16,242	29,580				
600-790-6005	Overtime	2,712	0	195	602	1,000	175	1,000				
600-790-6100	FICA/Medicare - Employer	1,522	1,381	1,519	1,623	3,999	2,993	4,056				
600-790-6105	Retirement	32,328	21,870	24,035	28,077	30,475	30,151	33,010				
600-790-6110	Worker's Compensation	3,635	2,170	3,415	3,348	2,916	2,902	4,275				
600-790-6120	Medical Insurance	29,492	16,759	15,136	20,873	25,777	25,442	26,973				
600-790-6123	Post Retirement Medical Insurance	0	30,211	29,973	929	1,170	1,153	1,170				
600-790-6125	Dental Insurance	2,942	1,725	2,074	2,161	2,925	2,194	2,925				
600-790-6130	Vision Insurance	585	426	458	486	585	455	585				
600-790-6135	Life Insurance	239	183	194	196	211	205	240				
600-790-6145	Tuition Reimbursement	0	223	0	0	0	0	1,500				
600-790-6160	Compensated Absences	-1,556	1,559	0	0	0	0	0				
600-790	Total Salary & Benefits	211,044	173,384	184,500	172,013	216,743	204,512	228,030				

600-790-6200	Fiscal Service	4,000	22,348	4,000	5,000	5,700	4,500	5,000				Audit
600-790-6215	Engineering Services	340	343	0	0	1,500	0	0				Reclass to Engineering Department
600-790-6220	Technical Services	6,880	7,087	7,328	5,050	4,579	3,452	7,113				Springbrk, IT Service, GIS, Laserfische, WO Annual Maintenance
600-790-6221	Consulting Services	0	0	0	0	10,000	0	25,000				Garbage Rate Study
600-790-6240	General Contract Services	1,215,868	1,232,078	1,346,720	1,282,213	1,315,051	1,554,840	1,473,900				Bertolotti, Arrowhead, Bulky Item Incl CPI Annual Incr, Printer Maint
600-790-6241	Contract Service - St Sweeping	100,787	101,156	101,316	101,316	103,742	101,316	160,000				New 5-Yr Sweeping Contract - Weekly Service
600-790-6250	Insurance	42,675	46,287	43,797	48,041	52,575	47,981	66,904				ERMA, CSJVRMA
600-790-6300	Equipment Maintenance	0	0	181	0	300	0	300				
600-790-6310	Alley/Sidewalk Maintenance	650	0	0	6,959	14,100	6,513	15,000				Purchase of rock for alley maintenance program
600-790-6315	Vehicle Maintenance	5,861	5,924	4,166	8,950	5,433	5,433	8,950				Scheduled & Unscheduled Repairs, Tires, etc.
600-790-6400	Office Supplies	3,244	4,311	2,179	2,085	3,000	1,937	3,000				Accessories, small off equip, folders, storage boxes, batteries etc
600-790-6405	Postage	9,779	9,662	10,216	7,364	10,000	9,565	10,000				Utility bills, prepaid envelopes (1/3 Wat/Gar/Sev)
600-790-6410	Departmental Supplies	1,375	1,139	1,876	1,591	2,171	2,541	3,200				refuse receptacles - various locations
600-790-6415	Small Tools/Shop Supplies	1,236	125	18	780	1,000	688	1,000				Welding supplies, saws, rates, brooms, blades, propane, shop supplies,
600-790-6425	Fuel	2,777	3,459	4,015	1,559	2,900	2,217	3,000				Fuel costs

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected Budget		Comments
		Actual	Actual	Actual	Actual	Actual	2012-13	2012-13	2013-14	2013-14		
600-790-6435	Safety Supplies	367	245	396	329	850	850	566	850			First Aid Kits/Fire Ext Maint, Office Erg,Safety Videos / Program
600-790-6440	Uniforms	1,612	1,045	921	693	2,000	2,000	1,369	2,840			Uniforms, boot allowance, jackets,
600-790-6500	Rents & Leases, Equipment	2,410	4,228	6,193	6,147	17,401	17,401	7,991	8,704			Agreements for Copiers, Plotter, Printers
600-790-6505	Rents & Leases - Bldgs/Prop	1,950	1,788	0	0	0	0	0	0			
600-790-6605	Advertising	282	471	1,735	1,954	3,000	3,000	2,475	3,000			Street closures, new recruitments, public hearings, legal notices, Recyclir
600-790-6610	Training & Travel	924	531	391	151	660	660	421	1,580			PW Ann Conf, Notary, Office Staff Trainings, Excel for UB Clerks
600-790-6620	Dues & Publications	0	23	32	0	129	86	86	150			Membership/Certification Renewals/Dues for Publications
600-790-6625	Medical Services	216	33	33	33	500	500	33	500			Pre-Employ Physicals, Testing, Shots, Class B Lic Exams
600-790-6700	Telephone	3,222	3,553	3,248	3,401	4,000	4,000	3,494	4,250			Nextel, AT&T, Frontier, Verizon, Sprint, WO Data Plan
600-790-6760	Permits & Fees	0	0	0	0	100	100	53	100			Reimbursement of Class B Licenses
600-790-6896	Utility Service Write-off	29,900	23,449	12,668	0	28,000	28,000	0	28,000			
600-790	Total Operation & Maintenance	1,436,355	1,469,306	1,551,429	1,458,024	1,592,209	1,592,209	1,757,491	1,832,321			
600-790-7501	Computer Equipment	0	0	1,437	0	13,207	13,207	14,372	3,750			Work Order Tablets
600-790-7560	Machinery & Equipment Expense	0	0	0	0	0	0	0	69,200			Chipper Body \$40k; Reimbursement from Gas Tax & LMD's 2/3; Dumprtr
600-790-7561	Corp Yard Construction	10,600	0	0	0	0	0	0	0			
600-790-7572	Alley Improvement	0	0	0	0	0	0	0	0			
600-790	Total Capital	10,600	0	1,437	0	13,207	13,207	14,372	72,950			
600-790-8000	Principal Payments	0	0	0	0	0	0	0	0			
600-790-8100	Interest Expense	0	0	0	0	0	0	0	0			
600-999-9000	To General Fund	200,000	180,000	220,000	254,911	293,147	293,147	293,147	325,611			PY 18% of OM&SB
600-790	Total Transfers/Debt Service	200,000	180,000	220,000	254,911	293,147	293,147	293,147	325,611			
600-790	TOTAL EXPENSES - Garbage/St Sw	1,857,999	1,822,690	1,957,365	1,894,947	2,115,306	2,115,306	2,269,522	2,458,913			
NET REVENUE VS EXPENSES		-136,573	-38,969	-1,962	263,949	132,331	132,331	-62,984	136,807			
SEWER FUND												
605-000-5141	Pool Const Fee	1,600	1,000	1,000	1,400	1,400	1,400	800	1,400			
605-000-5267	San Joaquin Air District Grant	0	0	0	0	0	0	0	20,000			
605-000-5300	Administration Fee	14,422	15,023	3,696	4,928	4,697	4,697	7,392	3,000			
605-000-5315	Rental Income	1,870,609	2,093,777	2,244,606	2,436,130	2,542,321	2,542,321	2,671,653	2,912,000			New Owner
605-000-5331	Sewer Service	311,995	196,827	182,251	177,766	224,381	224,381	231,615	264,400			6% Increase
605-000-5332	Sewer Service - Diablo Grande	0	2,700	0	0	0	0	0	0			6% Increase
605-000-5334	Waste Discharge Permit Fees	0	0	0	0	0	0	0	0			
605-000-5335	Connection Fee	0	0	0	0	0	0	0	0			
605-000-5340	Diablo Grande Sewage	4,118	2,500	2,955	0	1,000	1,000	1,500	5,000			Fines
605-000-5520	Code Enforcement	17,528	6,880	4,848	4,170	4,905	4,905	3,328	4,000			
605-000-5600	Interest Income	65,435	71,647	77,299	85,285	85,285	85,285	0	182,400			
605-000-5700	Late Fee	0	1,258	0	2,605	0	0	0	0			
605-000-5710	Sale of Surplus/Salvage	0	0	0	0	0	0	0	0			
605-000-5711	Bad Debt Recovery	0	0	0	0	0	0	0	0			
605-000-5790	Miscellaneous Revenue	1,832	0	0	0	0	0	0	0			

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected Budget		Comments
		Actual		Actual		Actual		Actual		2012-13	2013-14	
605-000-5794	Salary Reimbursement	0	0	0	4,696	600	0	0	0	0	0	
605-000-5795	Miscellaneous Reimbursement	0	7,506	1,002	469	0	0	0	0	0	0	
605-000-5796	Public Works Salary Reimbursement	0	0	1,344	1,680	0	0	0	0	0	0	
605-000-5799	Other Financing Sources	0	0	0	0	0	0	0	0	0	0	
605	Total Revenue	2,288,539	2,399,117	2,531,208	2,733,974	2,881,973	2,934,598	3,401,192				
605-998-5900	From General Fund	0	0	0	0	0	0	0	0	0	0	
605-998-5906	From BAD Districts	126,535	110,706	184,864	115,819	113,717	0	113,717	0	113,717	0	line cleaning, storm water maintenance
605-998-5917	From Water & Sewer Bond Fund	0	0	0	0	0	0	0	0	0	0	
605	Total Revenue - Transfers From	126,535	110,706	184,864	115,819	113,717	0	113,717	0	113,717	0	
605	TOTAL REVENUE	2,415,074	2,509,823	2,716,072	2,849,792	2,995,690	2,934,598	3,514,909				
Expenses												
605-790-6001	Salaries & Wages, Full-Time	375,911	385,926	376,200	408,405	465,070	479,060	493,699				
605-790-6002	Salaries & Wages, Part-Time	14,532	28,081	47,876	49,500	52,163	17,697	57,163				
605-790-6005	Overtime	31,907	26,261	20,987	23,068	29,000	14,803	29,000				
605-790-6010	Certificate Pay	0	0	0	0	0	0	0				
605-790-6100	FICA/Medicare - Employer	6,836	8,071	9,307	9,947	11,154	8,398	11,952				
605-790-6105	Retirement	82,936	87,123	84,027	101,221	119,398	118,061	131,626				
605-790-6110	Worker's Compensation	12,261	15,540	18,691	19,248	17,651	18,203	26,318				Call-Outs & Emergencies/Process Problems
605-790-6114	Vacation Benefits	0	0	0	0	0	0	0				
605-790-6115	Unemployment Insurance	0	5,860	2,446	1,465	0	0	0				
605-790-6120	Medical Insurance	95,254	120,298	132,366	149,058	181,043	175,334	190,216				
605-790-6123	Post Retirement Health Benefits	0	119,873	146,519	4,243	5,409	5,387	5,436				
605-790-6125	Dental Insurance	8,367	9,168	10,937	11,260	13,521	12,589	13,590				
605-790-6130	Vision Insurance	1,675	2,008	1,969	2,095	2,704	2,106	2,718				
605-790-6135	Life Insurance	589	776	802	812	886	905	914				
605-790-6145	Tuition Reimbursement	0	0	0	625	1,000	500	1,500				
605-790-6160	Compensated Absences	-5,230	15,932	0	0	0	0	0				
605-790	Total Salary & Benefits	625,038	824,917	852,126	780,947	898,999	853,042	964,133				
605-790-6200	Fiscal Service	4,000	4,000	11,857	10,250	12,000	8,595	12,000				Audit
605-790-6205	Legal Services	15,407	2,490	0	90	5,000	0	5,000				Finance/City Manager
605-790-6215	Engineering Services	1,159	3,802	5,888	3,450	5,000	4,198	0				Reclass to Engineering Department
605-790-6220	Technical Services	55,502	63,177	54,594	57,139	64,546	55,218	60,660				WDR Lab Testing, Ground Well Monitoring, Sludge Testing, General Mini
605-790-6221	Consulting Services	48,070	47,495	56,489	57,892	146,000	72,052	132,500				Only Monitoring, Engineering On-Call Svcs, CAO Reports, Water Quality,
605-790-6240	General Contract Services	48,428	25,027	26,560	61,836	70,900	28,470	139,782				Alarm Monit, Floor Cleaning, Pest Control, Biosolids Disposat, UB Share
605-790-6250	Insurance	42,675	46,287	43,797	48,039	52,575	47,978	66,904				Sewage pumps, aerators, control panes (Unscheduled & Scheduled Prev
605-790-6300	Equipment Maintenance	38,819	26,011	43,779	38,211	60,000	35,265	60,000				
605-790-6310	Facility Maintenance	0	0	0	739	0	199	0				
605-790-6315	Vehicle Maintenance	10,379	6,783	7,473	9,333	11,000	9,963	11,000				Equipment Maintenance & Repairs, Tires
605-790-6400	Office Supplies	5,310	6,987	4,728	4,090	6,000	3,218	4,000				Accessories, small off equip, folders, storage boxes, batteries etc.
605-790-6405	Postage	9,259	9,972	10,233	8,094	11,000	10,578	11,000				Postage for utility bills, prepaid envelopes (1/3 Wal/Gar/Sew)
605-790-6410	Departmental Supplies	12,592	7,924	5,405	6,549	8,000	5,719	8,000				Log bks, strip charts, irrigation baserock, trees/bushes, lab supplies
605-790-6415	Small Tools/Shop Supplies	4,161	10,333	2,359	4,131	4,000	3,254	4,000				Welding supplies, saws, rakes, brooms, blades, propane, shop supplies,
605-790-6425	Fuel	11,143	8,618	10,762	14,891	13,000	8,514	13,000				
605-790-6430	Chemicals	7,234	11,201	5,556	26,378	47,000	46,827	48,000				

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected Budget		As of: 09-17-13		Comments
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	2012-13	2012-13	Actual	Budget	
605-790-6435	Safety Supplies	2,298	1,628	3,534	2,271	3,550	3,347	3,550	3,347	3,550	3,550	3,550	3,550	First Aid Kits/Fire Ext Mainl, Office Erg Safety Videos / Program
605-790-6440	Uniforms	4,000	3,959	3,978	3,812	5,000	4,634	5,000	4,634	5,000	5,000	5,000	5,000	Uniforms, boot allowance, jackets.
605-790-6500	Rents & Leases, Equipment	2,410	4,530	5,948	5,912	10,046	10,084	10,046	10,084	14,539	14,539	14,539	14,539	Lease Agreements for Copiers, Plotter, Printers, etc.
605-790-6505	Rents & Leases - Bldgs/Prop	975	894	0	0	0	0	0	0	0	0	0	0	
605-790-6605	Advertising	1,132	444	0	179	800	0	800	0	800	800	800	800	Street closures, new recruit, pub hearings, legal notices, public outreach.
605-790-6610	Training & Travel	5,500	5,283	5,133	4,320	5,700	4,346	5,700	4,346	5,700	5,700	5,700	5,700	PW Ann Conf, Nolar, Office Staff Trainings
605-790-6620	Dues & Publications	1,168	2,666	2,229	1,608	2,500	1,699	2,500	1,699	2,500	2,500	2,500	2,500	Membership/Certification Renewals/Dues for Publications
605-790-6625	Medical Services	985	1,098	189	213	400	76	400	76	500	500	500	500	Pre-Employ Physicals, Testing, Shots, Class B Lic Exams
605-790-6700	Telephone	6,755	7,274	6,896	6,997	8,000	8,148	8,000	8,148	8,250	8,250	8,250	8,250	Cell Phone Charges, WO Data Plan
605-790-6715	Utilities - WWTP	92,712	136,659	134,957	146,949	184,500	148,697	184,500	148,697	184,500	184,500	184,500	184,500	N. Ditch, S. Ditch, AIPS, Centrifuge, Elect for WWTP, 2.5% TID Increase
605-790-6750	Property/Irrigation Tax	31,048	12,475	10,264	5,007	4,423	4,423	4,423	4,423	5,000	5,000	5,000	5,000	
605-790-6760	Permits & Fees	12,262	12,106	12,607	14,239	15,200	14,205	15,200	14,205	15,280	15,280	15,280	15,280	WDR Permit, WWTP Storm Wir Ind Per, DWQ, County Hazardous Mater
605-790-6800	Emergency Repair-River Bank	0	3,850	0	0	0	0	0	0	0	0	0	0	
605-790-6895	Depreciation Expense	0	1,112,685	1,163,142	1,239,785	0	0	0	0	0	0	0	0	
605-790-6896	Utility Service Write-Off	38,481	31,589	16,568	0	38,000	0	38,000	0	38,000	38,000	38,000	38,000	
605-790	Total Operation & Maintenance	513,864	1,617,087	1,654,930	1,782,205	794,140	539,709	859,485	539,709	859,485	859,485	859,485	859,485	
605-790-7501	Computer Equipment	615	0	0	3,551	16,457	18,184	16,457	18,184	21,925	21,925	21,925	21,925	Sanitary Overflow Monitoring Equipm Network switch, Computer, WO T:
605-790-7504	Vehicle	0	0	0	0	0	0	0	0	32,710	32,710	32,710	32,710	New Vehicle - City Contribution; Grant Reimb #605-000-5267
605-790-7550	Improvement Expense	0	0	0	0	0	0	0	0	50,000	50,000	50,000	50,000	Paint North Plant \$10K, Entry Way Improv \$5K; Chip seal Poplar \$35K, R
605-790-7560	Machinery & Equipment Expense	0	0	0	0	0	0	0	0	35,000	35,000	35,000	35,000	Centrifuge/Equipment Covers \$35K
605-790	Total Capital	615	0	0	3,551	16,457	18,184	16,457	18,184	139,635	139,635	139,635	139,635	
605-790-8001	Principal Expense - Rural Loan	0	0	0	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	Moved to Fund 607
605-790-8002	Principal Expense 09 Rev Bond	0	0	0	0	60,000	60,000	60,000	60,000	0	0	0	0	
605-790-8003	Principal Expense SRF Loan	0	0	0	0	35,706	35,706	35,706	35,706	36,635	36,635	36,635	36,635	
605-790-8004	Prin Exp Stan Cty-ED Bank Loan	0	0	0	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
605-790-8100	Interest Expense	6,300	161,197	163,225	161,648	159,788	159,788	159,788	159,788	4,750	4,750	4,750	4,750	
605-790-8103	Interest Expense SRF Loan	204,488	9,609	0	14,429	20,969	20,969	20,969	20,969	20,041	20,041	20,041	20,041	
605-790-8200	Cost of Issuance	210,788	170,806	184,469	183,212	386,463	386,463	386,463	386,463	171,426	171,426	171,426	171,426	
605-790	Total Debt Service	210,788	170,806	184,469	183,212	386,463	386,463	386,463	386,463	171,426	171,426	171,426	171,426	
605-999-9000	To General Fund	201,602	214,670	255,991	310,384	356,942	356,942	356,942	356,942	431,507	431,507	431,507	431,507	
605-999-9003	To Sewer Capital - Fees	869,070	250,000	242,342	661,010	271,200	271,200	271,200	271,200	191,982	191,982	191,982	191,982	
605-999-9013	To Sewer Capital - Bond	2,750,000	21,244	0	0	0	0	0	0	0	0	0	0	
605-999-9014	To Sewer Capital SRF Loan	0	774,790	102,216	0	0	0	0	0	0	0	0	0	
605-999-90xx	To PPFA Sewer Authority Bonds	0	0	0	0	0	0	0	0	212,938	212,938	212,938	212,938	
605-790	Total Transfers	3,820,672	1,260,704	600,639	971,394	628,142	628,142	628,142	628,142	623,489	623,489	623,489	623,489	
605-790	TOTAL EXPENSES - WWTP	5,170,977	3,873,514	3,292,064	3,721,309	2,724,201	2,425,540	2,724,201	2,425,540	2,758,168	2,758,168	2,758,168	2,758,168	

Expenses - Collections

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2012-13 Actual	Budget 2013-14	2013-14 Actual	Comments
605-791-6001	Salaries & Wages, Full-Time	75,095	101,478	151,371	150,201	163,302	170,037	169,392		
605-791-6002	Salaries & Wages, Part-Time	0	6,957	3,561	0	0	0	0		
605-791-6005	Overtime	1,020	6,635	8,972	5,784	14,000	7,189	14,000		
605-791-6100	FICA/Medicare - Employer	1,017	1,784	2,589	2,253	2,571	2,548	2,659		
605-791-6105	Retirement	17,447	22,808	34,107	37,189	42,312	43,015	45,690		
605-791-6110	Worker's Compensation	2,883	5,045	8,893	8,048	7,838	8,316	11,484		
605-791-6115	Unemployment Insurance	0	0	0	1,545	0	0	0		
605-791-6120	Medical Insurance	22,191	33,225	55,254	53,712	83,731	76,210	87,616		
605-791-6123	OPEB	0	1,060	2,408	1,921	2,400	2,396	2,400		
605-791-6125	Dental Insurance	2,735	3,738	5,786	5,116	6,000	6,021	6,000		
605-791-6130	Vision Insurance	441	659	971	911	1,200	938	1,200		
605-791-6135	Life Insurance	152	245	397	371	384	407	384		
605-791-6145	Tuition Reimbursement	498	0	0	0	1,000	250	1,500		
605-791	Total Salary & Benefits	123,479	183,635	274,310	267,051	324,738	317,328	342,305		
605-791-6215	Engineering Services	1,565	1,403	2,919	1,485	3,000	94	0		Reclass to Engineering Department
605-791-6220	Technical Services	1,530	8,824	3,546	11,364	15,799	6,311	15,799		GIS Annual Contract, Televideo of Sewer Mains
605-791-6221	Consulting Services	7,814	0	0	0	0	0	30,000		Carry Fwd FY13-14, Carry-over for 5-Year Storm Water Management Plan
605-791-6240	General Contract Services	29,329	2,926	10,771	4,797	7,500	4,482	7,500		Sewer line cleaning when vector truck is out of svc.
605-791-6242	Sewer Lateral Maintenance	143	1,376	3,390	6,500	4,000	1,227	8,000		As needed
605-791-6300	Equipment Maintenance	14,636	20,158	4,860	16,562	27,360	2,320	27,360		Misc. repairs to sewer and storm lift stations, Annual lift station preventative
605-791-6315	Vehicle Maintenance	13,129	9,157	12,700	13,214	16,000	15,215	16,000		Equipment Maintenance & Repairs, Tires
605-791-6400	Office Supplies	622	1,756	470	1,174	1,500	570	2,000		Accessories, small off equip, folders, storage boxes, batteries etc.
605-791-6410	Departmental Supplies	5,438	6,183	5,168	5,159	7,300	6,495	7,300		Spray paint, dye, Stormwater supplies, flood control, phone accessories, etc.
605-791-6415	Small Tools/Shop Supplies	5,427	2,189	1,396	1,800	2,500	2,297	2,500		Welding supplies, saws, rakes, brooms, blades, propane, shop supplies, Fuel Costs
605-791-6425	Fuel	2,839	7,280	9,189	18,294	16,000	15,741	16,000		Degreaser, deodorizer, root killer.
605-791-6430	Chemicals	4,067	3,382	5,307	778	1,300	47	5,500		First Aid Kits/Fire Ext Maint, Office Erg.Safety Videos / Program
605-791-6435	Safety Supplies	676	1,401	1,824	1,475	2,000	1,453	2,200		Uniforms, boot allowance, jackets.
605-791-6440	Uniforms	1,343	1,377	1,548	1,299	3,000	2,510	3,000		Sill removal equip, flood control, lease agrims printers/copiers/plotter
605-791-6500	Rents & Leases - Equipment	0	2,086	2,580	0	3,900	1,993	4,000		Street closures, new recruit, pub hearings, legal notices, public outreach,
605-791-6505	Rents & Leases - Bldgs/Prop	975	894	0	0	0	0	0		PW Ann Conf, Office Staff Trainings
605-791-6605	Advertising	0	208	104	179	5,500	1,197	5,500		Certs, Mbrshp Dues, Stormwtr Newsletters, Exam Fees, Newsletter
605-791-6610	Training & Travel	1,336	1,335	4,760	3,438	4,800	1,580	4,800		Pre-Employ Physicals, Testing, Shots, Class B Lic Exams
605-791-6620	Dues & Publications	0	1,113	1,189	438	400	1,021	1,400		Cell Phone Charges, WO Data Plan
605-791-6625	Medical Services	86	0	144	221	500	150	500		Utilities for Storm Lift Stations
605-791-6700	Telephone	1,703	1,752	1,624	1,692	3,200	2,275	3,450		Utilities for Sewer Lift Stations
605-791-6735	Utilities -Storm Lift Stations	1,686	1,733	1,554	1,644	2,000	1,645	2,000		Storm Water Permit, WDR Collec Syst, BOE Fees
605-791-6736	Utilities -Sewer Lift Stations	2,042	2,247	1,615	1,835	2,100	1,751	2,100		
605-791-6760	Permits & Fees	5,511	6,697	5,400	9,288	10,000	8,800	10,000		
605-791	Total Operation & Maintenance	101,897	85,477	82,057	102,637	139,659	79,153	176,909		

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected Budget		Budget 2013-14	Comments 2013-14
		Actual		Actual		Actual		Budget 2012-13	Actual	Budget 2012-13	Actual		
605-791-7501	Computer	0	0	0	1,345	4,013	3,000	2,962	5,250				Computer, Work Order Tablets
605-791-7504	Vehicle	27,935	0	0	0	0	0	0	0				
605-791-7550	Improvements	0	0	0	0	409	0	0	0				
605-791-7560	Machinery & Equipment Expense	0	0	0	0	2,172	19,500	2,968	0				
605-791-7561	Emergency Generator - Lift Stations	0	0	0	0	0	0	0	15,000				Retrofit Generator
605-791	Total Capital	27,935	0	1,345	6,594	22,500	5,930	20,250					
605-791-8000	Principal Expense	18,736	0	0	0	22,186	22,244	23,186					Vacuum Truck (67%) split w/Water
605-791-8100	Interest Expense	6,569	8,150	4,886	3,988	3,119	3,061	2,119					Vacuum Truck (67%) split w/Water
605-791	Total Debt Service	25,305	8,150	4,886	3,988	25,305	25,305	25,305					
605-791	TOTAL EXPENSES - Collections	278,616	277,261	362,597	380,271	512,202	427,716	564,769					
605	TOTAL EXPENSES - WWTP	5,449,593	4,150,776	3,654,661	4,101,580	3,236,403	2,853,256	3,322,937					
	NET REVENUE VS EXPENSES	-3,034,519	-1,640,953	-938,590	-1,251,787	-240,713	81,342	191,971					
SEWER CAPITAL FUND													
606-000-5212	Economic Bank Loan	0	6,970	-6,970	0	0	0	0	0				
606-000-5600	Interest Income	11,514	-3,306	1,521	1,210	635	1,467	1,500					
606-998-5919	From Sewer Operations	869,070	250,000	242,342	661,010	271,200	271,200	191,982					
606-998-5921	From Sewer Operations-Bond	2,750,000	21,244	0	0	0	0	0					
606-998-5911	From CFD-Business Park	0	0	550,000	100,000	0	0	0					
606-998-5903	From Sewer Impact	0	0	340,000	0	180,000	180,000	20,000					
606-998-5920	From Storm Impact	0	0	0	0	0	0	36,667					
606-998-5906	From BAD's	0	0	0	0	0	0	36,666					
606-998-5922	From Sewer Operations SRF Loan	0	774,790	102,216	0	0	0	0					
606	Total Revenue	3,630,584	1,049,698	1,229,109	762,220	451,835	452,667	286,815					
	Expenses												
606-790-6221	Consulting Service	333	3,760	0	0	0	0	0	0				
606-790	Total Operation & Maintenance	333	3,760	0	0	0	0	0	0				
<i>(All Capitalized in GL)</i>													
606-790-7550	Improvements Expense-Corpyd	20,244	0	0	0	0	0	0	0				
606-790-7552	State Loan Projects 2006	414,506	0	0	0	0	0	0	0				
606-790-7553	Biosolids Removal Pond 1	69,289	0	0	0	75,000	62,362	0					
606-790-7556	Bio Solids Handling Equip (Centrifuge Proj)	0	0	0	0	3,000	3,325	0					
606-790-7572	EI Circulo Project	71,150	0	0	0	0	0	0					
606-790-7575	WWTP Design-Econ Bank Loan	144,025	-3,154	0	0	0	0	0	0				
606-790-7576	WWTP Expansion - Phase III	2,243	0	0	0	180,000	173,568	55,000					

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected Budget		Comments
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	2012-13	2013-14	
606-790-7578	Old Town Utility Project - Phase I	190,633		0	0	0	0	0	0	0	0	
606-790-7579	Emergency Sewer Line Repair	92,045		0	0	0	0	0	0	0	0	
606-790-7604	SCADA Project (Ward/Orange Ave Lift Stati	0		0	0	0	40,000	2,560		40,000	40,000	
606-790-7605	Orange Avenue Lift Station	0		0	0	0	16,100	0		125,000	20,000	
606-790-7610	Solids Removal from ALPS	0		0	0	0	220,743	20,288		69,097	18,978	
606-790-7615	Sewer Master Plan	0		0	80,903	0	120,000	0		0	0	
606-790-7623	Salado/Barros Creek Retaining Wall	0		0	0	0	0	0		0	0	
606-790-7624	TV Sewer-Storm Camera	0		0	0	0	0	0		0	110,000	
606-000-6995	Capital Contribution to City	0		0	980,003	0	0	0		0	0	
606	Total Capital	1,004,135		-3,154	0	1,060,906	723,940	281,079		400,100	400,100	
606	TOTAL EXPENSES - Sewer Capital	1,004,468		606	0	1,060,906	723,940	281,079		400,100	400,100	
606	NET REVENUE VS EXPENSES	2,626,116		1,049,092	1,229,109	-298,686	-272,106	171,588		-113,285	-113,285	
PPFA Sewer - Authority Bonds												
607-000-5850	Bond Proceeds											
607-000-5600	Interest Income											
607-998-5903	From Sewer Fund											
607	Total Revenue	0		0	0	0	0	0		0	212,938	
607-000-8000	Principal Expense											
607-000-8100	Interest Expense											
607	Total Debt Service	0		0	0	0	0	0		0	212,938	
607	Total Capital/Transfers	0		0	0	0	0	0		0	0	
607	TOTAL EXPENSES - PPFA Sewer Authori	0		0	0	0	0	0		0	212,938	
607	NET REVENUE VS EXPENSES	0		0	0	0	0	0		0	0	

1/4 Each = PG, HR, WR, Coll
1/3 SEWER, BAD's, Storm Impact Fee

Moved From Fund 606
Moved From Fund 606

Account Number Description As of: 09-17-13 Projected Budget 2012-13 Actual 2012-13 Budget 2013-14 Comments 2013-14

WATER FUND

610-000-5330	Water Service	2,996,694	3,105,369	3,028,979	3,276,386	3,411,298	3,736,107	3,794,000	4% increase
610-000-5340	Meter & Line Installation	0	170	0	0	0	0	0	
610-000-5341	New Meters New Sites	2,716	9,551	11,318	39,884	39,884	20,247	20,000	
610-000-5345	Back Flow Revenue	11,371	4,738	5,572	5,306	6,500	2,460	6,500	
610-000-5350	Reconnection Fee	31,420	30,792	28,520	23,040	30,000	17,415	30,000	
610-000-5355	Construction Water	38,455	12,618	3,804	69,375	69,375	145,596	30,000	
610-000-5600	Interest Income	29,517	10,798	6,302	4,469	7,217	6,601	5,000	
610-000-5700	Late Fee	91,109	106,213	104,311	114,701	114,701	277,175	239,400	
610-000-5710	Sale of Surplus/Salvage	5,430	4,043	717	-11	500	0	500	
610-000-5790	Miscellaneous Revenue	0	0	0	0	0	14	0	
610-000-5794	Salary Reimbursement	0	0	9,614	3,939	0	0	0	
610-000-5796	Public Works Reimbursement	0	0	4,706	2,793	5,000	848	5,000	
610	Total Revenue	3,206,712	3,284,322	3,203,843	3,539,882	3,684,475	4,206,461	4,150,400	

Expenses

610-790-6001	Salaries & Wages, Full-Time	492,617	514,655	570,605	597,550	646,232	664,816	680,140	
610-790-6002	Salaries & Wages, Part-Time	25,614	17,367	6,268	12,362	14,790	8,071	14,790	
610-790-6005	Overtime	29,014	29,956	26,801	37,479	35,000	30,641	35,000	
610-790-6100	FICA/Medicare - Employer	9,597	9,173	9,026	10,064	11,009	10,538	11,501	
610-790-6105	Retirement	116,341	116,180	127,992	148,215	166,381	164,526	181,960	
610-790-6110	Worker's Compensation	15,665	20,124	26,366	26,544	24,026	24,114	35,438	
610-790-6115	Unemployment Insurance	4,546	255	0	1,379	0	0	0	
610-790-6120	Medical Insurance	138,430	143,028	167,784	186,102	218,101	214,932	228,994	
610-790-6123	Post Retirement Medical Insurance	0	130,420	160,034	5,805	7,209	7,268	7,236	
610-790-6125	Dental Insurance	12,616	12,647	15,429	15,757	18,021	17,367	18,090	
610-790-6130	Vision Insurance	2,246	2,468	2,778	2,917	3,604	2,853	3,618	
610-790-6135	Life Insurance	900	1,072	1,208	1,205	1,246	1,294	1,354	
610-790-6145	Tuition Reimbursement	498	0	0	500	1,000	750	1,500	
610-790-6160	Compensated Absences	7,534	10,252	0	0	0	0	0	
610-790	Total Salary & Benefits	855,618	1,007,597	1,114,291	1,045,878	1,146,619	1,147,169	1,219,621	

610-790-6200	Fiscal Service	4,000	4,000	10,411	8,066	9,000	8,595	9,000	Audit
610-790-6205	Legal Services	0	0	0	3,139	15,000	93	15,000	
610-790-6215	Engineering Services	8,772	9,455	1,818	11,060	3,000	3,174	0	Reclass to Engineering Department
610-790-6220	Technical Services	25,463	34,338	18,570	28,421	46,934	29,145	53,270	Water Monitoring and Testing, UCM Phase III Sprinbrook, IT Services, L;
610-790-6221	Consulting Services	46,623	40,271	13,860	13,914	15,000	1,838	20,000	Water System On-Call Services, Groundwater assessment
610-790-6240	General Contract Services	22,745	11,777	20,108	17,791	24,402	9,317	25,442	Annual wtr tank inspec, Landfill tipping for disposal chrgs, Utility Bills, An;
610-790-6250	Insurance	42,673	46,280	43,789	48,040	47,575	47,976	66,904	Well Sites, Electr panels, Orion Svc Meter Agreee, Chlorine Pump repairs
610-790-6300	Equipment Maintenance	41,928	52,575	60,881	81,692	60,000	73,578	62,000	Maint-Repl-Calibration of Flow meters, Meter Conversion
610-790-6305	Building Maintenance	27	1,024	44	472	1,000	0	1,000	Maintenance & Repairs, Ditch Wtich Repairs (\$20K), Tires
610-790-6310	Facility Maintenance	7,357	6,697	14,601	5,831	10,000	964	10,000	Accessories, small off equip, folders, storage boxes, batteries etc.
610-790-6315	Vehicle Maintenance	30,809	20,067	16,044	24,370	28,000	22,420	47,500	Postage for utility bills, prepaid envelopes (1/3 Wtl/Garf/Sew)
610-790-6400	Office Supplies	3,517	5,416	2,980	3,887	3,000	2,319	4,000	Spray paint, hydrant meters, water leaks, asphalt, propane, sampling equ
610-790-6405	Postage	14,074	11,908	14,875	14,056	15,000	14,439	15,000	
610-790-6410	Departmental Supplies	42,125	43,629	36,434	51,302	45,000	58,358	48,200	

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected Budget		Comments
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	2012-13	2013-14	
610-790-6411	New Meters - New Sites	4,284	4,413	14,064	5,838	20,000	26,260	20,000	20,000	20,000	20,000	Reimbursable - Water meters for City projects/facilities.
610-790-6415	Small Tools/Shop Supplies	8,427	6,749	4,256	4,614	4,000	5,927	4,000	4,000	4,000	4,000	Welding supplies, propane, towels, tool reimbursement
610-790-6425	Fuel	21,827	23,151	24,624	30,175	30,000	27,826	30,000	30,000	30,000	30,000	Fuel Costs
610-790-6430	Chemicals	29,325	25,540	25,475	22,674	29,100	23,158	29,100	29,100	29,100	29,100	Chlorine for wells, Zone II/Gateway, tablets for chlorine analyzer, cobalt
610-790-6435	Safety Supplies	3,065	5,050	2,093	2,255	3,000	3,360	4,000	4,000	4,000	4,000	First Aid Kits/Fire Extinguisher Maintenance, Office Ergonomics, Safety VI
610-790-6440	Uniforms	5,894	5,046	4,288	4,361	6,000	5,592	6,000	6,000	6,000	6,000	Uniforms, boot allowance, jackets.
610-790-6500	Rents & Leases, Equipment	3,161	4,301	6,251	6,292	10,563	8,689	11,905	11,905	11,905	11,905	Trenching, compacting, lease agreement for copiers/printers, plotter, jack
610-790-6505	Rents & Leases, Buildings	1,950	1,788	0	0	0	0	0	0	0	0	
610-790-6600	Printing	1,025	1,015	854	983	5,000	0	5,000	5,000	5,000	5,000	Utility bills, printing of forms, public notices, brochures, public outreach for
610-790-6605	Advertising	1,465	444	141	1,858	3,000	2,595	3,000	3,000	3,000	3,000	Washdown days, water conservation program, notices, rate increases, bi
610-790-6610	Training & Travel	3,798	2,837	6,464	4,938	5,660	6,107	5,660	5,660	5,660	5,660	Public Works Annual Conference, AWWA Spring Symposium, APWA M
610-790-6620	Due & Publications	2,016	6,076	4,464	8,127	7,000	2,201	8,000	8,000	8,000	8,000	Water Operator Certification & Renewal Fees, Midvalley Water Utility Ass
610-790-6625	Medical Services	743	462	619	832	1,000	407	1,000	1,000	1,000	1,000	Pre-Employment Physicals, Drug & Alcohol Testing, Hep B Shots, Class
610-790-6635	Bank Service Charge	0	0	0	0	0	-3,149	0	0	0	0	Post Charge / Revenue
610-790-6700	Telephone	6,128	6,242	5,684	6,961	8,100	7,755	8,350	8,350	8,350	8,350	Nextel, AllT, Frontier, Verizon, Sprint, WO Data Plan
610-790-6730	Utilities - Wells	199,909	231,456	216,863	278,758	300,000	298,377	300,000	300,000	300,000	300,000	TID Utilities for Wells, Gateway, Pressure Zone II;
610-790-6750	Property Tax	2,008	5,497	1,727	11	0	0	0	0	0	0	
610-790-6760	Permits & Fees	13,744	18,343	13,722	9,660	25,000	21,159	25,000	25,000	25,000	25,000	Dept of Health Services Fees, Dept of Toxic Substance Control, SJ/Valle
610-790-6895	Depreciation Expense	296,086	509,424	541,813	717,142	541,813	0	0	0	0	0	
610-790-6896	Utility Service Write-off	64,346	49,955	24,538	-1	68,000	-20	68,000	68,000	68,000	68,000	
610-790	Total Operation & Maintenance	959,314	1,195,247	1,152,353	1,417,528	1,390,146	708,460	906,331	906,331	906,331	906,331	
610-790-7501	Computer Equipment	2,465	0	1,345	1,821	13,982	16,635	12,750	12,750	12,750	12,750	Computer (2) \$3,000, Wondeware \$3K, Cisco Ph System, WO Tablets
610-790-7504	Equipment	112,985	0	0	0	0	0	36,500	36,500	36,500	36,500	Backflow Kit \$1,500; Fire Hydrant Water Meter w/backflow \$5K; Upgrade
610-790-7506	Vehicle	19,737	0	0	-1,163	0	0	32,710	32,710	32,710	32,710	New Vehicle - City Contribution, Grant Reimb #610-000-5267
610-790-7550	Improvements Expense	0	0	0	3,216	218,000	109,659	145,000	145,000	145,000	145,000	Zone II/Commun Upgrade \$39K, Wtr Storage Tanks \$65K (Carryfwd)
610-790-7561	Sperry Avenue Turf Project	0	0	0	0	0	0	5,000	5,000	5,000	5,000	
610-790	Total Capital	135,187	0	1,345	3,874	231,982	126,293	231,960	231,960	231,960	231,960	
610-790-8000	Principal Expense	29,476	0	0	0	10,928	10,956	11,420	11,420	11,420	11,420	Vacuum Truck (33%) split w/Sewer
610-790-8002	Principal Expense 10 Rev Bond	0	0	0	0	201,536	200,000	0	0	0	0	Moved to Fund 612
610-790-8100	Interest Expense	5,806	4,458	263,484	435,504	431,340	432,848	1,044	1,044	1,044	1,044	Moved to Fund 612 (\$426K)
610-000-8200	Cost of Issuance	0	0	7,127	0	0	0	0	0	0	0	
610-790	Total Debt Service	35,282	4,458	270,610	435,504	643,804	643,804	12,464	12,464	12,464	12,464	
610-999-9000	To General Fund	222,795	226,282	246,403	260,889	300,022	300,022	507,353	507,353	507,353	507,353	PY 18% of OM&SB
610-999-9013	To Water Capital	1,372,228	1,400,000	9,638,376	172,288	174,100	174,100	95,850	95,850	95,850	95,850	
610-999-901x	To PPA Water - Authority Bonds	0	0	0	0	0	0	633,640	633,640	633,640	633,640	
610-795	Total Transfers	1,594,963	1,626,282	9,884,779	433,177	474,122	474,122	1,236,843	1,236,843	1,236,843	1,236,843	
610-790/795	TOTAL EXPENSES - Water	3,580,364	3,833,584	12,423,378	3,335,961	3,886,674	3,099,848	3,607,219	3,607,219	3,607,219	3,607,219	
	NET REVENUE VS EXPENSES	-373,652	-549,262	-9,219,535	203,921	-202,200	1,106,612	543,180	543,180	543,180	543,180	

Account Number	Description	2008-09		2009-10		2010-11		2011-12		Projected		Budget 2013-14	Comments 2013-14
		Actual		Actual		Actual		Budget 2012-13	Actual 2012-13	Budget 2013-14			
611-999-9012	Transfer to Street Fund	0	0	0	75,000	0	0	0	0	0	0	0	
611	Total Transfers	0	0	0	75,000	0	0	0	0	0	0	0	
611	TOTAL EXPENSES - Water Capital	1,608,357	5,570	75,000	121,888	3,281,816	147,116	3,791,292					
611	NET REVENUE VS EXPENSES	-199,593	1,784,846	10,729,368	54,194	-3,106,014	29,328	-3,662,942					
PPFA Water - Authority Bonds													
612-000-5850	Bond Proceeds												
612-000-5600	Interest Income												
612-998-5903	From Sewer Fund											633,640	
612	Total Revenue	0	0	0	0	0	0	0	0	0	0	633,640	
612-000-8002	Principal Expense 10 Rev Bond											205,000	Vacuum Truck (33%) split w/Sewer: Moved From Fund 610
612-000-8100	Interest Expense											428,640	Vacuum Truck (33%) split w/Sewer: Moved From Fund 610
612	Total Debt Service	0	0	0	0	0	0	0	0	0	0	633,640	
612	Total Capital/Transfers	0	0	0	0	0	0	0	0	0	0	0	
612	TOTAL EXPENSES - PPFA Water Author	0	0	0	0	0	0	0	0	0	0	633,640	
612	NET REVENUE VS EXPENSES	0	0	0	0	0	0	0	0	0	0	0	