CITY OF PATTERSON

APPROVED BUDGET

2014 - 2015

CITY OF PATTERSON

APPROVED BUDGET

FISCAL YEAR
2014 - 2015

City Council

MAYOR
Luis I. Molina

COUNCIL MEMBERS
Larry Buehner
Dominic Farinha
Sheree D. Lustgarten
Deborah Novelli

Executive Staff

Kenneth Irwin, City Manager (Interim)

Maricela Vela, City Clerk

Tori Hughes, Chief of Police

Steven 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

City of Patterson

2014 - 2015 Budget

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City of Patterson
2014-2015
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Department Description

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Account Number Description

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RESOLUTION NO. 2014-36

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PATTERSON, CALIFORNIA, ADOPTING THE GENERAL FUND AND ALL OTHER FUNDS BUDGET FOR FISCAL YEAR 2014-2015

WHEREAS, on June 10, 2014 the City Manager, Finance Director and City Staff submitted and presented to the Patterson City Council the proposed General Fund Budget for Fiscal Year 2014-2015 commencing on July 1, 2014; and

WHEREAS, on June 17, 2014 the City Manager, Finance Director and City Staff brought back the General Fund Budget for Fiscal Year 2014-2015 for further review and discussion and

WHEREAS, the City has presented all Other Funds, not included in the General Fund at a Council meeting scheduled on July 15, 2014 for review of the 2014-2015 Budget; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Patterson that the following revenue estimates and expenditure appropriations for the General Fund and all Other Funds are hereby adopted as the final budget for Fiscal Year 2014-2015 in the amount of ~~$54,477,924~~ $55,911,228.

PASSED, APPROVED AND ADOPTED this 12th day of August, 2014, by the City Council of the City of Patterson in the State of California by the following roll call vote:

AYES: Councilmembers Lustgarten, Novelli, Farinha, Buehner and Mayor Molina

NOES: None

EXCUSED: None

APPROVED:

Luis I. Molina

Luis I. Molina, Mayor
City of Patterson

ATTEST:

Maricela Vela

Maricela L. Vela, City Clerk
City of Patterson

FUND BALANCE ALLOCATION AND ASSIGNED FUNDS USAGE

Fund Balance Allocation and Assigned Funds Available

Projected as of: 06/30/2014

	Fund Description	Fund Balance 6/30/2013	FY13-14 Projected Revenue	FY13-14 Projected Expense	Difference Rev/Exp	Projected Fund Balance 6/30/2014
100	General Fund	3,019,530	12,674,982	13,797,448	(1,122,466)	1,897,065
101	General Fund - Reserve	3,594,200	15,510	-	15,510	3,609,710
102	Bond Administration	209,822	101,376	117,100	(15,724)	194,098
105	Self Insurance Reserve	410,335	13,069	20,000	(6,931)	403,404
111	Master Plan	46,347	100	-	100	46,447
	GENERAL FUND BALANCE	7,280,234	12,805,037	13,934,548	(1,129,511)	6,150,723

ALLOCATION TABLE - GENERAL FUND BALANCE

Projects / Expense Type	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Gen Fund Emergency Contingency			3,609,710			3,609,710
Future Capital Projects				665,914		665,914
Reserves for Operating Budget				-		-
Vehicle Replacement				130,218		130,218
Computer & Equip Replacement				(0)		(0)
Petty Cash	850					850
Park Maintenance				6,357		6,357
Facilities Maintenance				40,956		40,956
Code Enforcement		(0)				(0)
Bond Administration		194,098				194,098
Master Plan				63,755		63,755
Master Plan Fund				46,447		46,447
Self Insurance				403,404		403,404
PERS and OPEB Reserves				989,013		989,013
Unassigned						-
	850	194,098	3,609,710	2,346,064	-	6,150,723

GENERAL FUND BALANCE AND ALLOCATION

PROJECTED AS OF: 06/30/2014

	Non-Spendable	Restricted			Committed	Assigned														Unassigned	
	FUND 100 Petty Cash	FUND 100 Code Enforcement	FUND 100 Homeland Security Grant	FUND102 Bond Admin	FUND 101 Emergency Contingency	FUND 100 Operating Reserves Bud 12-13	FUND 100 Future Capital Projects	FUND 100 Vehicle Replacement	FUND 100 Comp & Equip Replacement	FUND 100 Facility Maintenance	FUND 100 Master Plan	FUND 100 Child Safety Fair	FUND 100 Park Maintenance	FUND 100 Oleander Project	FUND 100 Website Upgrade	FUND 100 Teen Cener	FUND 100 PERS and OPEB RESERVES	FUND 111 Master Plan Fund Bal	FUND105 Self Insurance	FUND100 Unassigned	Total
Assigned Amount	850	122,651	18,453	152,932	3,564,292	-	3,031,735	250,000	200,000	200,000	489,500	2,500	50,000	4,752		2,061	1,000,000	18,435	338,080		9,446,241
FY 2012 Usage	0	(85,652)	(18,453)	(16,047)	16,312		(16,788)	(30,679)	(67,145)	(97,201)	(232,632)	(2,500)	(6,462)	(4,752)		(2,061)	-	27,681	41,935		(494,442)
AUDITED FY2012	**850**	**36,999**	**-**	**136,885**	**3,580,604**	**-**	**3,014,948**	**219,321**	**132,855**	**102,799**	**256,868**	**-**	**43,538**	**-**	**-**	**-**	**1,000,000**	**46,116**	**380,015**	**387,724**	**9,339,523**
FY 2013 Usage	0	(36,999)		72,937	13,596	(763,190)	(924,797)	(64,762)	(133,980)	(60,251)	(186,205)			(6,190)				231	30,320		(2,059,290)
Reallocated Funds						763,190	(382,781)		1,125					6,190						(387,724)	-
AUDITED FY2013	**850**	**(0)**	**-**	**209,822**	**3,594,200**	**-**	**1,707,370**	**154,559**	**0**	**42,549**	**70,664**	**-**	**43,538**	**0**	**-**	**-**	**1,000,000**	**46,347**	**410,335**	**-**	**7,280,233**
Projected Usage FY2014		-		(15,724)	15,510	(610,738)	(202,353)	(24,342)	(178,364)	(1,592)	(6,908)		(37,181)		(50,000)		(10,987)	100	(6,931)		(1,129,511)
Reallocated Funds						610,738	(839,102)		178,364						50,000						-
Projected FY2014	**850**	**(0)**	**-**	**194,098**	**3,609,710**	**-**	**665,914**	**130,218**	**(0)**	**40,956**	**63,755**	**-**	**6,357**	**0**	**-**	**-**	**989,013**	**46,447**	**403,404**	**-**	**6,150,723**

FUND BALANCE PROJECTIONS

FUND PROJECTIONS FISCAL YEAR 2014 - 2015 (Unaudited)

	Fund Description	Fund Balance 6/30/2013	Cash Balance 6/30/2013	FY13-14 Projected Budget Revenue	FY13-14 Projected Budget Expense	Difference Rev/Exp	Assigned Funds	Projected Fund Balance 6/30/2014	Cash Balance (Projected) 6/30/2014	FY14-15 Projected Budget Revenue	FY14-15 Projected Budget Expense	Difference Rev/Exp	Projected Fund Balance 6/30/2015	Cash Balance (Projected) 6/30/2015
100	General Fund	3,019,530	3,721,703	12,674,982	13,285,721	(610,739)	(511,728)	1,897,063	2,599,236	13,061,420	13,057,979	3,441	1,900,504	2,602,677
101	General Fund - Reserve	3,594,200	3,592,909	15,510	-	15,510		3,609,710	3,608,419	15,510	-	15,510	3,625,220	3,623,929
102	Bond Administration	209,822	239,166	101,376	117,100	(15,724)		194,098	223,442	81,376	125,200	(43,824)	150,274	179,618
105	Self Insurance Reserve	410,335	410,188	13,069	20,000	(6,931)		403,404	403,257	12,319	322,000	(309,681)	93,723	93,576
111	Master Plan	46,347	46,330	100	-	100		46,447	46,430	50,100	90,000	(39,900)	6,547	6,530
175	LMD Assessments	1,187,367	1,243,782	1,654,395	1,836,083	(181,688)		1,005,679	1,062,094	1,694,591	1,947,754	(253,162)	752,517	808,932
176	BAD Assessments	1,189,390	1,197,440	538,850	779,491	(240,641)		948,750	956,800	597,101	1,725,271	(1,128,170)	-179,420	(171,370)
177	CSA #15 - BAD Gateway	3,349	3,691	8,600	9,711	(1,111)		2,238	2,580	8,600	15,763	(7,164)	-4,926	(4,584)
189	Patterson Gardens Fire District	73,840	68,482	361,361	405,000	(43,639)		30,201	24,843	393,626	405,000	(11,374)	18,827	13,468
190	Public Safety CFD - Fire Sta 2	330,802	335,908	1,260,192	1,613,675.02	(353,484)		-22,681	(17,576)	1,362,744	1,569,961.88	(207,217)	-229,899	(224,793)
191	West Patterson Business Park	2,620,299	2,548,380	488,852	41,000	447,852		3,068,151	2,996,232	513,695	11,000	502,695	3,570,846	3,498,927
204	Heartland Assessment District (Local bonds)	1,096,291	1,089,206	631,500	1,196,495	(564,995)		531,296	524,211	621,500	558,666	62,834	594,131	587,045
205	PPFA 2013 Heartland Ranch Revenue Bonds			1,242,075	379,539	862,536		862,536	862,536	517,650	900,803	(383,154)	479,382	479,382
250	West Patterson Financing Authority - Local Bonds	10,815,056	10,751,500	5,080,334	5,769,225	(688,891)		10,126,165	10,062,610	5,108,815	4,755,766	353,049	10,479,216	10,415,659
252	Patterson Public Financing Authority - Revenue Bonds 2013			5,591,544	4,460,919	1,130,625		1,130,625	1,130,625	4,755,516	4,755,516	-	1,130,625	1,130,625
305	Beautification Committee	37,789	37,775	1,475	531	944		38,733	38,720	150	975	(825)	37,908	37,895
310	1996 CDBG LOAN	3,489	-	-	-	-		3,489	-	-	-	-	3,489	-
311	State HCD Rehab Program	201,294	189,599	1,557	60,000	(58,443)		142,851	131,156	1,000	10,000	(9,000)	133,851	122,156
312	Federal CDBG Grant 2003	-2,912	(4,369)	116,875	113,963	2,912		0	(1,457)	135,000	135,000	-	0	(1,457)
313	First Time Home Buyers	196,643	5,960	1,540	-	1,540		198,184	7,500	1,540	-	1,540	199,724	9,041
314	Federal HOME Funds	-18,817	(24,036)	82,900	64,083	18,817		0	(5,219)	80,100	80,100	-	0	(5,219)
316	Neighborhood Stabilization Program	51	431	-	-	-		51	431	-	-	-	51	431
325	Gas Tax	234,735	191,161	593,105	622,334	(29,229)		205,506	161,932	614,218	689,853	(75,635)	129,871	86,297
326	LTF Projects	524,297	456,149	253,932	283,899	(29,967)		494,330	426,182	254,200	271,679	(17,479)	476,852	408,703
327	Street Projects	68,394	(105,708)	1,293,372	1,176,721	116,651		185,045	10,942	5,546,167	5,243,167	303,000	488,045	313,942
328	Non Motorized Funds	-14,032	(14,738)	487	37,981	(37,494)		-51,526	(52,232)	22,511	25,773	(3,262)	-54,788	(55,494)
401	Affordable Housing Impact	595,674	354,974	38,200	-	38,200		633,874	393,174	461,200	-	461,200	1,095,074	854,374
402	Community Facilities Impact	160,308	169,614	33,750	135,831	(102,081)		58,227	67,533	381,858	11,000	370,858	429,085	438,391
404	General Govt Facilities Impact	503,847	504,827	4,472	252,431	(247,959)		255,887	256,868	107,071	16,271	90,800	346,688	347,668
408	Public Safety Impact	817,891	820,443	1,910	173,594	(171,683)		646,207	648,759	377,004	532,798	(155,794)	490,413	492,965
410	Parkland In Lieu	15,211	15,206	50	-	50		15,261	15,256	191,903	15,206	176,697	191,958	191,953
412	Street Impact	3,004,150	3,008,377	192,485	64,759	127,727		3,131,877	3,136,104	208,944	685,000	(476,056)	2,655,821	2,660,048
414	Water Impact	16,065	16,059	141,234	-	141,234		157,300	157,294	50	5,000	(4,950)	152,350	152,344
415	Storm Drain Impact	1,584,504	1,588,064	35,866	121,202	(85,336)		1,499,168	1,502,727	212,600	912,000	(699,400)	799,768	803,327
416	Sewer Impact	129,711	129,665	94,080	64,818	29,262		158,973	158,927	1,000	5,000	(4,000)	154,973	154,927
421	Delta Mendota Storm Gate	164,862	164,802	-	-	-		164,862	164,802	-	-	-	164,862	164,802
430	Aquatic Center	36,370	36,357	175	-	175		36,545	36,532	175	-	175	36,720	36,707
440	Future Water Acquisition	21,464	21,456	112,712	-	112,712		134,176	134,168	135,362	-	135,362	269,538	269,530
600	Garbage/Street Sweeping	189,416	215,651	2,510,842	2,335,171	175,671		365,087	391,323	2,586,577	2,553,553	33,025	398,112	424,347
605	Sewer Fund	18,401,087	724,094	7,211,340	6,573,722	637,618		19,038,705	1,361,713	3,649,423	3,873,932	(224,509)	18,814,196	1,137,204
606	Sewer Capital	6,312,916	513,510	287,189	283,638	3,551		6,316,467	517,061	261,500	865,000	(603,500)	5,712,967	(86,439)
607	PPFA Sewer - Authority Bonds	-	-	212,938	212,938	-		0	-	215,838	215,838	-	0	-
610	Water	2,897,717	2,475,619	4,031,300	3,653,495	377,805		3,275,521	2,853,423	4,273,047	4,131,325	141,722	3,417,243	2,995,146
611	Water Capital	18,181,192	5,633,758	115,765	215,000	(99,235)		18,081,957	5,534,523	1,127,500	4,761,823	(3,634,323)	14,447,634	1,900,200
612	PPFA Water - Authority Bonds	-		633,640	633,640	-		0	-	630,258	630,258	-	0	-
	FUND BALANCE - BY FUND	78,859,943	42,373,385	47,665,932	46,993,709	672,224	(511,728)	79,020,439	42,533,881	50,270,758	55,911,228	(5,640,470)	73,379,970	36,893,411

General Fund & Reserves	$ 7,280,234	$ 8,010,296	$ 12,805,037	$ 13,422,821	$ (617,784)	$ (511,728)	$ 6,150,723	$ 6,880,783	$ 13,220,725	$ 13,595,179	$ (374,454)	$ 5,776,268	$ 6,506,330
Other Funds	$ 71,579,710	$ 34,363,089	$ 34,860,895	$ 33,570,887	$ 1,290,008	$ -	$ 72,869,718	$ 35,653,097	$ 37,050,033	$ 42,316,049	$ (5,266,016)	$ 67,603,701	$ 30,387,081
Total Funds	$ 78,859,943	$ 42,373,385	$ 47,665,932	$ 46,993,709	$ 672,224	$ (511,728)	$ 79,020,440	$ 42,533,881	$ 50,270,758	$ 55,911,228	$ (5,640,470)	$ 73,379,970	$ 36,893,411

CITY OF PATTERSON

2014-2015

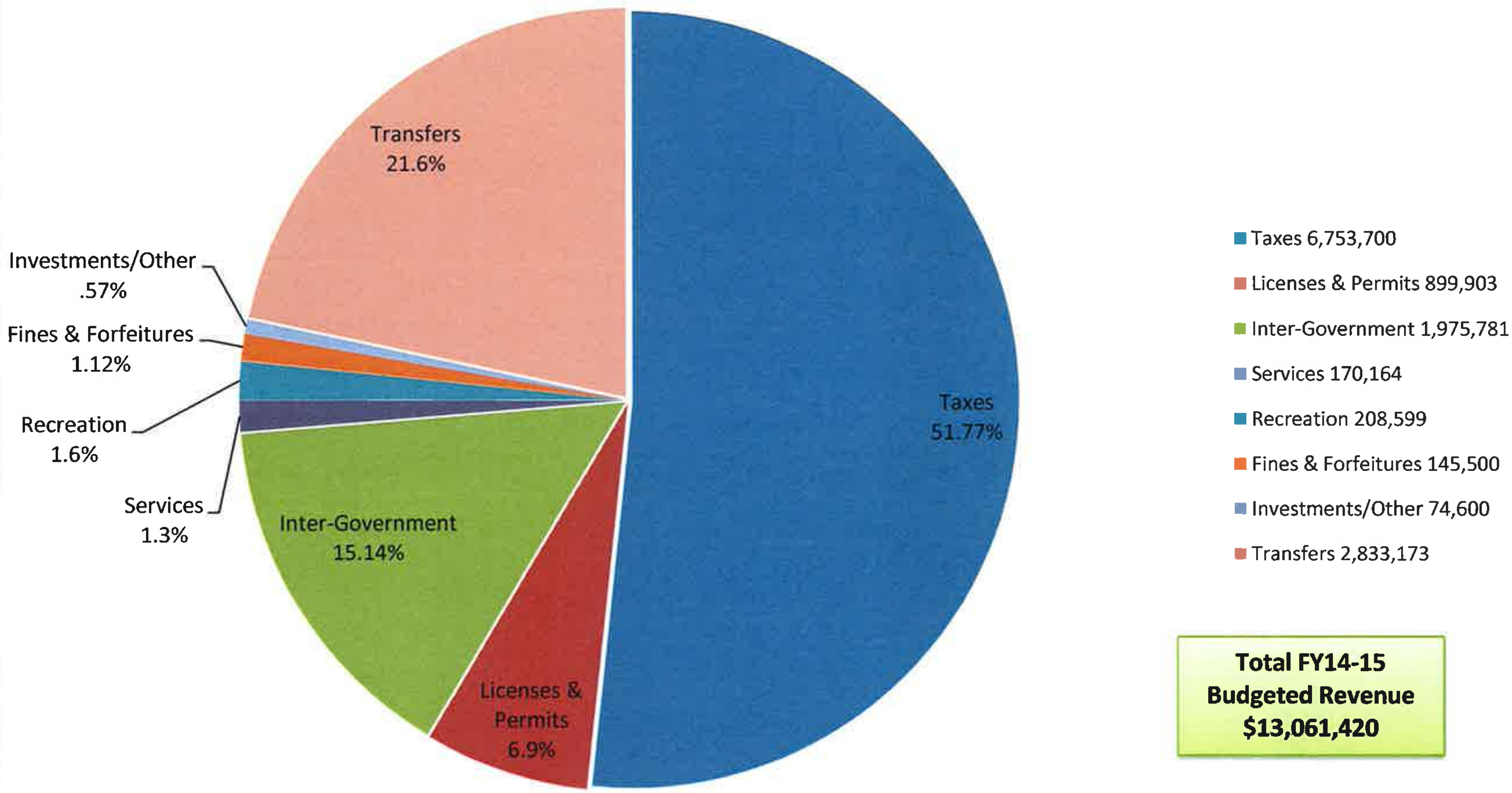
AOPTED BUDGET

DETAIL

GENERAL FUND

REVENUE

General Fund Revenue FY 2014 - 2015 Budget



Total FY14-15
Budgeted Revenue
$13,061,420

BUDGET - REVENUES - GENERAL FUND 2014-2015

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-000-5001	Property Tax - Current Secured	1,727,872	1,627,972	1,916,206	2,470,000	2,040,000	2,500,000	
100-000-5002	Property Tax - Current Unsecured	96,711	88,984	87,562	108,000	95,249	108,000	
100-000-5004	Property Tax - Delinquent	2,760	3,645	4,714	10,000	4,234	5,000	
100-000-5006	Property Tax - Supplemental	9,501	-63	13,331	10,000	18,761	25,000	
100-000-5007	Property Tax - Miscellaneous	1,917	2,071	870	700	700	700	
100-000-5010	Real Estate Transfer Tax	51,893	37,705	51,848	80,000	50,000	80,000	
100-000-5020	Sales & Use Tax	1,343,218	1,496,781	2,309,194	3,200,000	3,535,000	3,700,000	
100-000-5021	Sales & Use Tax-PubSaf (Prop172)	41,795	45,409	49,473	50,000	52,700	55,000	
100-000-5025	Transient Occupancy Tax (TOT)	119,709	81,878	112,513	105,000	105,000	105,000	
100-000-5030	Franchise Fees	173,004	168,451	161,946	162,000	173,200	175,000	
	Total Taxes	**3,568,381**	**3,552,832**	**4,707,656**	**6,195,700**	**6,074,844**	**6,753,700**	
100-000-5100	Business License	68,701	71,753	69,762	65,000	82,000	85,000	
100-000-5101	Business License - Adjustment	0	30	1,080	0	0	0	
100-000-5102	CASp Program Fee	0	0	269	200	730	730	
100-000-5150	Building Permit - Residential	46,145	58,957	98,843	119,568	52,284	180,000	75 Res Units & Res Multi-Unit
100-000-5151	Building Permit - Commercial	80,741	79,477	286,392	112,026	132,426	367,206	Project XX
100-000-5158	Abandoned Prop Registration	20,705	16,700	9,380	9,000	3,880	1,500	
100-000-5160	Plan Check	82,045	160,836	62,498	100,000	120,000	202,467	Project XX & Res/Multi-Unit
100-000-5161	Application Fee	31,018	26,556	18,608	25,000	27,745	35,000	
100-000-5170	Encroachment Permit	3,071	3,459	7,929	5,000	4,250	6,000	
100-000-5190	Other Licenses & Permits	3,331	23,677	2,117	2,000	2,000	22,000	Project XX
	Total License & Permits	**335,757**	**441,445**	**556,878**	**437,794**	**425,315**	**899,903**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-000-5202	Motor Vehicle In-lieu	1,326,975	1,199,856	1,238,447	1,250,000	1,288,025	1,325,000	
100-000-5206	FHA In-lieu	948	879	868	950	950	950	
100-000-5208	Homeowner Property Tax Relief	29,589	28,162	29,172	35,000	28,964	30,000	
100-000-5260	Abandoned Vehicle	12,361	10,066	18,169	18,000	28,964	26,800	
100-000-5261	OTS Grant-Traffic Officers	0	0	12,207	0	0	0	
100-000-5263	BSCC Alloc Realign Grant	0	0	25,611	0	29,345	0	
100-000-5267	San Joaquin Air District Grant	0	0	52,005	0	0	0	
100-000-5270	COPS - AB 3229 SLESF	100,030	100,027	101,057	100,000	100,000	100,000	
100-000-5272	Patt Youth Outdoor Skills Educ Grant	0	0	0	0	40,000	0	Grant may not be received in FY15
100-000-5274	Federal DOJ Funds (SDEA Agrmt)	0	0	16,353	0	2,403	0	
100-000-5275	Grant County-Tire Amnesty	0	0	2,245	0	0	0	
100-000-5276	OTS Grant - Sobriety Check	0	0	2,413	7,000	8,040	0	
100-000-5277	State Grant	0	11,684	0	0	0	0	
100-000-5278	School Resource Officer-Reimb	90,000	90,000	90,000	90,000	90,000	0	
100-000-5280	State Mandated Cost Reimb	9,326	4,805	7,277	10,000	1,000	10,000	
100-000-5289	County Sustainability Grant	0	8,383	48,925	45,397	0	0	
100-000-5285	Fire District Reimbursement	191,887	224,239	288,713	333,411	340,000	375,116	
100-000-5286	Crossing Guard Reimbursement	17,887	19,413	24,717	20,000	30,800	43,371	
100-000-5287	EECBG Federal Grant	0	111,563	0	0	0	0	
100-000-5288	TRT-Stewardship Council Grant	0	70	0	0	0	0	
100-000-5291	Stan Cnty-Crowslanding Security	18,000	18,000	18,000	18,000	18,000	18,000	
100-000-5292	Cal Fire Urban and Comm Forestry Grant	0	0	0	0	5,000	46,544	
	Total Inter-Governmental	**1,797,003**	**1,827,148**	**1,976,178**	**1,927,758**	**2,011,491**	**1,975,781**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-000-5300	Administration Fee	22,595	36,879	77,008	30,000	165,000	40,000	
100-000-5305	Return Check Charge	6,976	7,349	5,789	7,000	5,800	5,800	
100-000-5306	Credit Check Fee	98	112	32	100	30	30	
100-000-5308	Copies & Maps	2,263	433	258	500	300	500	
100-000-5315	Rental Income	40,378	19,448	28,648	15,840	15,840	15,840	
100-000-5316	Rental Income - City Hall Annex	0	0	23,550	28,500	8,050	0	
100-000-5320	Plans & Specs	55	260	-1,830	0	0	0	
100-000-5325	Park Reservation Fees	8,309	12,450	7,363	12,449	5,070	7,379	
100-000-5326	Senior Center Reservation Fee	10,609	15,195	18,174	17,000	20,000	40,427	
100-000-5327	Walnut Grove Facility Fees	3,687	737	2,453	2,300	1,135	1,200	
100-000-5329	Accident Reports	6,475	6,870	7,255	8,000	4,169	3,831	
100-000-5330	Police Service-Permit Processing	225	715	750	750	1,275	1,275	
100-000-5365	Weed & Mistletoe Abatement	7,579	3,238	3,306	4,000	3,230	10,200	
100-000-5380	Fire Inspections	0	0	0	0	389	24,432	Res, Multi, Project XX
100-000-5381	Fire Plan Review	0	0	0	0	6,528	15,360	Res, Multi, Project XX
100-000-5382	Fire Permits	0	0	0	0	111	2,220	
100-000-5383	Fire Other	0	0	0	0	4,169	1,670	
	Total Charges for Services	**109,249**	**103,685**	**172,755**	**126,439**	**241,096**	**170,164**	
100-000-5402	Admin Reimb - Life Scan/Ins	1,926	1,472	1,104	1,500	500	500	
100-000-5405	Tiny Tots	0	0	0	0	0	3,000	
100-000-5406	Art Classes	0	0	0	0	0	1,500	
100-000-5410	Tennis	0	0	0	600	745	2,000	
100-000-5415	Contract Programs	17,971	55	0	0	0	7,450	Zumba, Sewing, and Quilting
100-000-5425	Youth Sports	18,200	31,695	38,089	0	0	0	
100-000-5427	Youth Basketball	0	0	0	15,125	15,990	15,990	
100-000-5428	Youth Flag Football	0	0	0	9,405	10,010	10,000	
100-000-5450	Adult Sports	9,306	0	441	1,600	0	3,000	Softball and Dodge ball
100-000-5455	Community Programs	0	0	0	6,050	3,033	4,000	
100-000-5473	Youth Commission/Development	870	770	1,186	2,550	3,700	7,600	Drivers Ed, Teen Hip Hop, Babysitting
100-000-5475	New Programs	0	0	0	13,775	13,775	2,000	
100-000-5476	Special Events	19,008	8,596	0	8,700	7,081	6,000	Circus, Carnival, Polar Bear Plunge
100-000-5481	Great America Tickets	0	631	385	600	700	519	
100-000-5482	Swim Lessons	28,999	30,780	30,545	23,760	25,424	25,000	Includes Jr. Guard Program
100-000-5483	Open Swim Fees	30,401	33,271	39,088	30,000	34,141	30,000	Lap, Aerobics, Swim (decrease)
100-000-5484	Swim Team Revenue	12,974	395	0	10,125	10,125	13,740	
100-000-5488	Concession Stand	9,465	13,857	13,856	8,000	7,808	8,000	
100-000-5489	Day Camp	10,088	41,499	22,663	35,750	35,750	45,750	Includes Winter Camp and Spring Camp
100-000-5490	Recreation Reimb - Training	795	2,925	1,492	1,500	2,802	2,065	

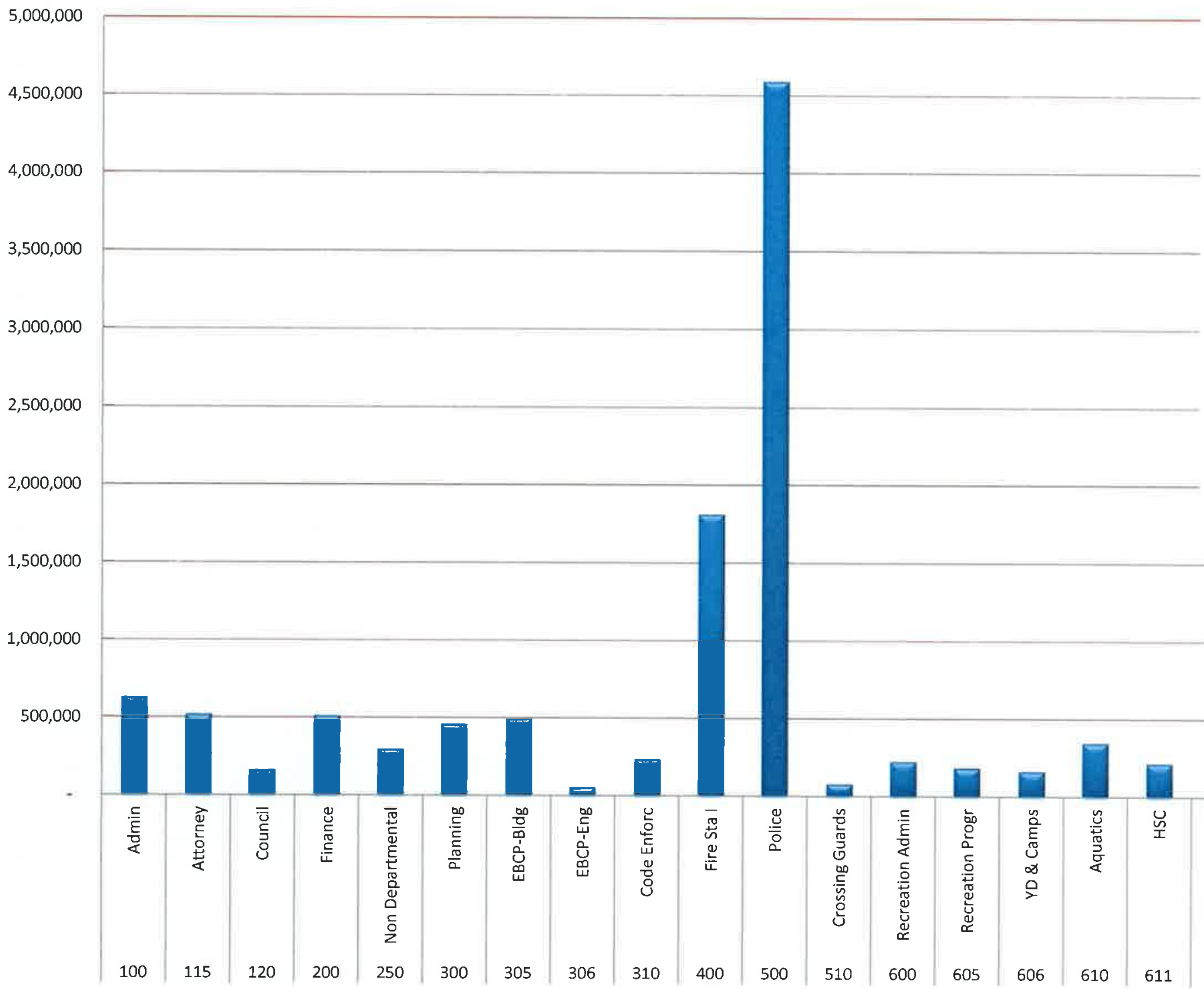
Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-000-5491	Facility Reservation Fees	0	430	445	265	615	485	
100-000-5492	Advertising Fees	0	0	0	0	0	1,000	Activity Guide Advertising Space
100-000-5493	Teen Programs	0	0	0	0	0	5,000	Donations / Contributions
100-000-5495	Senior Meals Program	0	0	4,478	3,000	0	0	Reclassed to Liability account
100-000-5496	Teens on Board	0	0	0	0	0	750	New Program
100-000-5497	Teen Hero	0	0	0	0	0	1,250	New Program
100-000-5498	Extreme Tuesdays	0	0	0	0	0	9,000	New Program
100-000-5499	Jr. Leader	0	0	0	0	0	3,000	New Program
	Total Recreation	**160,002**	**166,376**	**153,772**	**172,305**	**172,199**	**208,599**	
100-000-5500	Fines - Parking	48,240	27,787	30,541	40,000	38,845	40,000	
100-000-5501	Fines - Traffic/Booking Fees	82,153	40,370	53,990	60,000	37,699	60,000	
100-000-5505	Forfeiture - Asset Seizure	673	1,806	30	500	15	500	
100-000-5506	Forfeiture - Stored Vehicle	24,285	9,910	27,520	35,000	27,129	35,000	
100-000-5520	Code Enforcement	269,321	89,049	810	10,000	91,775	10,000	
	Total Fines & Forfeitures	**424,672**	**168,922**	**112,891**	**145,500**	**195,463**	**145,500**	
100-000-5600	Interest Income	41,568	22,976	11,583	36,000	11,000	15,000	
100-000-5710	Sale of Surplus/Salvage	168	113	2,054	2,000	84	2,000	
100-000-5790	Miscellaneous Revenue	30,473	28,607	31,345	25,000	25,979	25,000	
100-000-5792	Miscellaneous Rev- Recreation	150	0	7,151	0	0	1,000	Transaction Fee
100-000-5793	CPR/First Aid Revenue	0	0	701	2,000	0	2,000	
100-000-5794	Salary Reimbursements	29,864	20,209	26,532	10,000	3,000	10,000	
100-000-5795	Miscellaneous Reimbursements	795	3,188	-71	0	113,154	3,000	
100-000-5796	Public Works Reimbursement	-118	8,849	6,928	0	2,064	2,000	
100-000-5797	Reimbursement-Apricot Fiesta Security	12,910	10,089	0	0	0	0	
100-000-5798	Solar Rebate - TID	0	0	0	0	7,538	14,600	
100-000-5801	Salary Reimbursement - Fire Dept	0	0	0	0	14,536	0	
100-000-5802	Loan Proceeds	0	0	0	0	717,421	0	
	Total Investments/Other	**115,809**	**94,030**	**86,222**	**75,000**	**894,776**	**74,600**	
	TOTAL REVENUE-FUND 100	**6,510,872**	**6,354,438**	**7,766,352**	**9,080,496**	**10,015,184**	**10,228,247**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-998-5902	From Garbage Fund	220,000	254,911	293,147	325,611	325,611	345,611	
100-998-5903	From Sewer Fund	255,981	310,384	356,942	431,507	431,507	471,507	
100-998-5904	From Water Fund	246,403	260,889	300,022	507,353	507,353	547,353	
100-998-5905	From Gas Tax Fund	357,084	350,000	400,000	501,811	501,811	516,853	
100-998-5906	From BAD Districts	82,898	84,927	86,777	155,000	155,000	155,000	
100-998-5910	From CDBG	52,824	50,959	8,647	52,824	19,276	19,276	
100-998-5911	From Fire CFD	102,327	168,973	337,946	339,240	339,240	339,240	
100-998-5912	From Bond Administrative Fee	326,000	80,000	80,000	80,000	80,000	80,000	
100-998-5914	From LMD	267,869	296,824	304,106	300,000	300,000	300,000	
	TOTAL TRANSFERS	**1,911,387**	**1,857,868**	**2,167,587**	**2,693,346**	**2,659,798**	**2,833,173**	
100	**GRAND TOTAL**	**8,422,259**	**8,212,306**	**9,933,938**	**11,773,842**	**12,674,982**	**13,061,420**	

GENERAL FUND

EXPENSES

General Fund Expenses FY2014 - 2015 Budget



Fund	Dept name	FY14-15 Expense
100	Admin	631,365
115	Attorney	520,000
120	Council	165,949
200	Finance	512,648
250	Non Departmental	301,127
300	Planning	460,994
305	EBCP-Bldg	497,620
306	EBCP-Eng	59,181
310	Code Enforc	239,027
400	Fire Sta I	1,813,043
500	Police	4,593,399
510	Crossing Guards	82,602
600	Recreation Admin	227,056
605	Recreation Progr	185,398
606	YD & Camps	164,483
610	Aquatics	345,721
611	HSC	216,407
612	Teen Center	85,857
700	Bldg Maint	200,686
701	City Hall Annex	1,000
705	Sports Park	224,122
710	Parks Maintenance	444,444
780	Streets	589,565
781	Urban Forestry	421,088
999	Transfers Out	75,196

Total FY14-15 Budgeted Expenses
$13,057,979

BUDGET - EXPENSES - GENERAL FUND 2014-2015

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Administration							
100-100-6001	Salaries & Wages, Full-Time	233,868	203,015	269,313	281,963	289,740	289,425	
100-100-6002	Salaries & Wages, Part-Time	0	0	0	0	10,528	0	
100-100-6005	Overtime	0	0	0	0	334	0	
100-100-6100	FICA/Medicare - Employer	3,385	2,975	3,893	4,140	5,170	4,249	
100-100-6105	Retirement	51,242	50,340	64,790	76,054	71,391	77,415	
100-100-6110	Worker's Compensation	6,945	5,790	7,876	9,420	6,483	11,186	
100-100-6120	Medical Insurance	38,121	33,779	42,878	48,018	45,435	47,841	
100-100-6123	Post Retirement Medical Insurance	1,472	1,213	1,618	1,968	1,971	1,968	
100-100-6125	Dental Insurance	3,491	3,605	3,964	4,920	4,920	4,920	
100-100-6130	Vision Insurance	740	690	755	984	835	984	
100-100-6135	Life Insurance	467	441	514	620	537	554	
100-100-6145	Tuition Reimbursement	0	0	0	1,000	0	1,000	
100-100-6150	Auto Allowance	1,000	3,600	3,600	3,600	3,600	3,600	
100-100-6155	Def. Compensation Match	1,984	2,700	3,259	2,096	4,230	2,159	
100-100	**Total Salary & Benefits**	**342,714**	**308,148**	**402,461**	**434,783**	**445,174**	**445,301**	
100-100-6220	Technical Services	6,406	11,695	15,143	8,104	21,289	0	Moved to new account 100-100-6222
100-100-6222	IT Services	0	0	0	0	0	21,289	Springbrook, LF, Phones, GIS, Renewals
100-100-6240	General Contract Services	24,443	47,209	98,891	79,000	59,000	88,000	Grant Writer/Temp. Agency/Spec.Consult. Serv./Maint.
100-100-6241	General Contract Services - HR	0	0	0	0	0	33,000	Labor Negotiations / E-Sign
100-100-6300	Equipment Maintenance	0	198	0	0	0	0	
100-100-6410	Departmental Supplies	1,496	1,168	3,273	3,000	3,407	3,000	
100-100-6411	Departmental Supplies - HR	0	0	0	3,525	5,846	3,525	
100-100-6500	Rent & Leases - Equipment	5,104	4,179	5,487	6,026	7,246	7,250	Copier/OCE Leases
100-100-6605	Advertising	2,562	3,167	5,078	4,000	8,190	5,500	Legals/Misc. Ads.
100-100-6606	Recruitment	0	0	0	6,000	3,500	2,500	Jobs Recruitments
100-100-6610	Training & Travel	1,004	4,099	7,237	12,845	6,681	6,000	City Mgr./HR Mgr./City Clerk/Staff BBQ
100-100-6620	Dues & Publications	9,786	9,272	4,045	13,000	13,000	13,000	ICMA/LOCC/Admin. Mgmt. Dues/Ord. Codification
100-100-6700	Telephone	546	649	1,507	2,500	1,791	2,500	IPad and Cell Service - City Mgr., HR Mgr. & City Clerk
100-100	**Total Operation & Maintenance**	**51,347**	**81,635**	**140,661**	**138,000**	**130,100**	**186,064**	
100-100	**TOTAL EXPENSES - Administration**	**394,061**	**389,784**	**543,122**	**572,783**	**575,273**	**631,365**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Attorney							
100-115-6205	Legal Services - General Municipal	46,859	188,159	705,232	200,000	281,883	180,000	City Attorney/Other Special Counsel Fees
100-115-6206	Legal Services - General Litigation	0	0	0	150,000	566,627	280,000	
100-115-6207	Legal Services - General Consulting	0	0	0	49,500	49,500	40,000	
100-115-6208	Legal Services - HR	0	0	0	0	0	20,000	
100-115	**Total Operation & Maintenance**	**46,859**	**188,159**	**705,232**	**399,500**	**898,010**	**520,000**	
100-115	**TOTAL EXPENSES - Attorney**	**46,859**	**188,159**	**705,232**	**399,500**	**898,010**	**520,000**	
	City Council							
100-120-6002	Salaries & Wages, Part-Time	13,500	13,200	14,100	13,900	13,800	17,450	
100-120-6100	FICA/Medicare - Employer	1,166	1,161	1,209	1,063	1,096	1,335	
100-120-6110	Worker's Compensation	367	397	395	0	121	0	
100-120-6115	Unemployment Insurance	806	0	0	0	0	0	
100-120-6120	Medical Insurance	149	281	1,593	0	0	0	
100-120-6123	Post Retirement Medical Insurance	84	91	92	0	31	0	
100-120-6125	Dental Insurance	14	24	131	0	0	0	
100-120-6130	Vision Insurance	2	4	20	0	0	0	
100-120-6135	Life Insurance	1	2	9	0	0	0	
100-120	**Total Salary & Benefits**	**16,089**	**15,161**	**17,548**	**14,963**	**15,047**	**18,785**	
100-120-6200	Fiscal Services	0	0	0	4,646	0	0	
100-120-6220	Technical Services	0	4,019	4,476	5,065	8,164	0	Moved to new account 100-100-6222
100-120-6222	IT Services	0	0	0	0	0	8,164	Springbrook, LF, Phones, GIS, Renewals
100-120-6240	General Contract Services	68,649	67,514	60,295	45,000	48,000	45,000	Newsletter/Barbosa Video
100-120-6260	Elections	6,670	0	8,337	0	0	9,000	
100-120-6410	Departmental Supplies	3,413	1,237	3,470	5,000	5,000	2,500	$500 ea.
100-120-6607	City Promotion	31,304	41,579	29,008	15,000	9,955	10,000	Special Events/Functions Donations
100-120-6607a	City Promotion - Apricot Fiesta	0	0	0	30,000	30,000	30,000	Police Security/Staff Time/Misc. Expenses
100-120-6610	Training & Travel	3,849	2,560	7,891	15,000	3,783	10,000	$2,000 ea.
100-120-6620	Dues & Publications	14,141	26,605	13,017	27,000	25,174	27,000	Alliance/LAFCO/StanCOG/etc.
100-120-6699	Donations	907	1,891	2,717	4,000	3,846	3,500	Year End Employee Party Supplies/Recognition
100-120-6700	Telephones	0	0	0	0	0	2,000	Council Cell Phones
100-120	**Total Operation & Maintenance**	**128,934**	**145,404**	**129,210**	**150,711**	**133,922**	**147,164**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-120-7560	Machinery & Equipment Expense	0	0	510	0	0	0	
100-120	**Total Capital**	**0**	**0**	**510**	**0**	**0**	**0**	
100-120	**TOTAL EXPENSES - Council**	**145,022**	**160,565**	**147,268**	**165,674**	**148,969**	**165,949**	
	Finance							
100-200-6001	Salaries & Wages, Full-Time	246,124	234,966	230,882	234,011	245,013	244,998	
100-200-6002	Salaries & Wages, Part-Time	1,375	0	0	0	0	0	
100-200-6005	Overtime	0	0	0	0	381	1,000	
100-200-6100	FICA/Medicare - Employer	3,583	3,337	3,298	3,393	6,000	3,567	
100-200-6105	Retirement	55,034	57,384	56,068	60,950	61,384	66,220	
100-200-6110	Worker's Compensation	6,088	5,148	5,257	5,609	3,912	6,871	
100-200-6115	Unemployment Insurance	2,509	0	0	0	0	0	
100-200-6123	Post Retirement Medical insurance	2,400	1,959	1,931	2,208	2,208	2,208	
100-200-6120	Medical Insurance	66,668	60,971	62,323	66,958	64,605	69,470	
100-200-6125	Dental Insurance	5,964	5,458	4,782	5,520	5,520	5,520	
100-200-6130	Vision Insurance	1,063	1,017	860	1,104	937	1,104	
100-200-6135	Life Insurance	535	475	430	449	430	443	
100-200-6145	Tuition Reimbursement	0	0	0	1,000	0	1,000	
100-200	**Total Salary & Benefits**	**391,343**	**370,716**	**365,831**	**381,202**	**390,389**	**402,402**	
100-200-6200	Fiscal Services	21,319	37,150	117,915	130,520	171,208	80,586	HDL, Audit Services, State Mandated Reporting
100-200-6220	Technical Services	10,258	9,540	9,767	10,784	17,551	0	Moved to 100-200-6222
100-200-6222	IT Services	0	0	0	0	0	17,551	Springbrook, LF, Phones, GIS, Renewals
100-200-6240	General Contract Services	13,506	53,563	15,620	845	8,145	1,000	Printer Maintenance
100-200-6300	Equipment Maintenance	455	481	626	1,000	0	1,000	
100-200-6400	Office Supplies	213	0	0	0	0	0	
100-200-6405	Postage	1,982	766	0	1,500	0	1,500	
100-200-6410	Departmental Supplies	1,665	3,196	2,324	3,250	1,098	3,250	
100-200-6500	Rents & Leases - Equipment	2,202	1,884	2,361	2,576	3,059	3,059	
100-200-6605	Advertising	0	91	0	100	0	100	
100-200-6610	Training & Travel	524	467	1,255	1,637	191	1,500	
100-200-6620	Dues & Publications	300	564	494	700	300	700	
100-200-6625	Medical Services	53	0	0	0	0	0	
100-200	**Total Operation & Maintenance**	**52,478**	**107,703**	**150,362**	**152,912**	**201,552**	**110,246**	
100-200	**TOTAL EXPENSES - Finance**	**443,821**	**478,419**	**516,193**	**534,114**	**591,941**	**512,648**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Non Departmental							
100-250-6220	Technical Service	16,383	3,562	0	5,000	5,000	0	Moved to new account 100-250-6222
100-250-6222	IT - Services	0	0	0	0	0	5,000	Emergency Services/Supplies
100-250-6230	Property Tax Admin Services	66,405	67,223	35,814	35,814	35,814	35,814	
100-250-6231	Sale Tax County Allocation-Annex Area	66,288	68,584	62,156	79,200	65,616	79,200	
100-250-6240	General Contract Services	1,371	28,210	7,162	2,000	3,000	2,200	
100-250-6250	Insurance	43,797	48,041	47,981	66,904	69,197	70,000	
100-250-6400	Office Supplies	12,564	11,988	12,879	12,100	12,100	14,200	
100-250-6401	IT - Computer Supplies	3,567	6,600	5,057	5,000	5,000	5,000	
100-250-6405	Postage	11,365	10,151	12,319	11,000	11,000	11,000	
100-250-6500	Rents & Leases - Equipment	3,375	2,532	2,264	2,103	2,445	2,445	
100-250-6635	Bank Service Charge	0	2,690	0	0	0	0	
100-250-6680	Grant Expenditure - Bev Container	1,292	0	0	5,000	5,000	0	
100-250-6681	Grant Expenditure - Tire Amnesty	0	1,356	0	0	0	0	
100-250-6682	Grant Exp EECBG-Well Motors	0	18,400	0	0	0	0	
100-250-6683	Grant Exp EECBG-Street Lights	0	74,840	0	0	0	0	
100-250-6684	Grant Exp EECBG-LED sign Light	3,391	25,299	0	0	0	0	
100-250-6685	Grant Exp SJVAPCD Grant	0	0	52,005	0	0	0	
100-250-6700	Telephone	24,461	27,804	25,062	25,000	25,000	25,000	
100-250-6712	Emergency Operations Center	0	571	0	0	0	0	
100-250-6896	Cash Over /Short	38	99	35	0	110	0	
100-250-6897	Cash Over /Short Recreation	1	-47	62	0	0	0	
100-250-6898	RDA Write-Off	0	71,764	0	0	0	0	
100-250-6899	Miscellaneous Expense	586	29	1,612	500	6,000	500	
100-250	**Total Operation & Maintenance**	**254,883**	**469,694**	**264,407**	**249,621**	**245,282**	**250,359**	
100-250-7051	Chevron Lighting & PV Project	0	0	0	0	717,421	0	
100-250-7560	Machinery & Equipment Expense	0	0	0	0	16,354	0	
100-250	**Total Capital**	**0**	**0**	**0**	**0**	**733,775**	**0**	
100-250-8006	Principal Expense - Banc of America				0	22,238	18,783	
100-250-8106	Interest Expense - Banc of America				0	35,491	31,984	Percentage to Sewer
100-250	**Total Debt Service**	**0**	**0**	**0**	**0**	**57,729**	**50,768**	
100-250	**TOTAL EXPENSES - Non Depart**	**254,883**	**469,694**	**264,407**	**249,621**	**1,036,786**	**301,127**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Planning							
100-300-6001	Salaries & Wages, Full-Time	217,136	211,690	224,300	223,427	219,011	236,253	
100-300-6005	Overtime	15	0	64	1,000	0	1,000	
100-300-6100	FICA/Medicare - Employer	3,106	3,058	3,207	3,255	3,067	3,441	
100-300-6105	Retirement	45,604	52,534	56,586	60,265	58,016	66,054	
100-300-6110	Worker's Compensation	5,415	4,698	5,179	5,356	3,561	6,626	
100-300-6120	Medical Insurance	65,095	73,144	81,310	87,000	85,258	95,148	
100-300-6123	Post Retirement Medical Insurance	2,400	2,032	2,171	2,400	2,250	2,400	
100-300-6125	Dental Insurance	5,652	5,692	5,516	6,000	5,700	6,000	
100-300-6130	Vision Insurance	996	1,020	950	1,200	967	1,200	
100-300-6135	Life Insurance	397	372	393	384	355	384	
100-300-6145	Tuition Reimbursement	0	0	0	1,000	0	0	
100-300	**Total Salary & Benefits**	**345,815**	**354,240**	**379,676**	**391,286**	**378,185**	**418,505**	
100-300-6210	Planning Services	1,810	1,254	-189	2,000	0	2,000	
100-300-6212	Grant Consulting	940	15,949	43,881	37,828	4,314	0	
100-300-6220	Technical Services	10,322	10,055	10,776	11,339	19,339	0	Moved to new account 100-300-6222
100-300-6222	IT Services	0	0	0	0	0	19,339	Springbrook, LF, Phones, GIS, Renewals
100-300-6240	General Contract Services	1,634	1,645	269	180	29,000	180	Printer Maintenance Agreement
100-300-6300	Equipment Maintenance	0	0	0	500	0	500	
100-300-6410	Departmental Supplies	1,387	1,513	1,088	1,500	1,500	1,000	
100-300-6411	Departmental Supplies - Planning Commis	0	0	0	0	0	200	Moved from acct# 100-300-6410
100-300-6500	Rents & Leases - Equipment	3,285	2,883	5,398	5,929	7,360	7,360	
100-300-6605	Advertising	2,634	2,072	1,897	3,000	3,182	3,000	
100-300-6610	Training & Travel	221	2,587	675	10,221	7,159	4,260	
100-300-6611	Training & Travel - Planning Commission	0	0	0	0	0	2,950	LCC Conference and APA Conference
100-300-6620	Dues & Publications	545	830	1,154	1,845	1,011	1,600	
100-300	**Total Operation & Maintenance**	**22,777**	**38,788**	**64,951**	**74,342**	**72,965**	**42,489**	
100-300	**TOTAL EXPENSES - Planning**	**368,592**	**393,028**	**444,627**	**465,628**	**451,150**	**460,994**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Engineering, Building & Capital Projects							
100-305-6001	Salaries & Wages, Full-Time	174,135	106,437	139,369	207,114	191,498	101,590	
100-305-6002	Salaries & Wages, Part-Time	9,986	16,764	21,487	18,477	0	0	
100-305-6005	Overtime	0	0	17	0	0	1,000	
100-305-6100	FICA/Medicare - Employer	2,688	2,560	3,215	3,271	2,792	1,488	
100-305-6105	Retirement	41,358	28,024	33,481	50,131	24,495	16,565	
100-305-6110	Worker's Compensation	4,523	1,469	4,427	6,871	3,057	2,849	
100-305-6115	Unemployment Insurance	7,133	4,050	4,628	3,560	4,925	6,000	
100-305-6120	Medical Insurance	40,796	20,816	23,461	35,423	41,083	42,627	
100-305-6123	Post Retirement Medical Insurance	2,300	1,040	1,103	1,680	630	1,110	
100-305-6125	Dental Insurance	5,996	3,095	2,524	4,200	2,400	2,775	
100-305-6130	Vision Insurance	1,111	608	502	840	563	555	
100-305-6135	Life Insurance	358	199	218	346	288	223	
100-305-6145	Tuition Reimbursement	0	0	0	1,000	0	1,000	
100-305	**Total Salary & Benefits**	**290,383**	**185,062**	**234,433**	**332,912**	**271,731**	**177,782**	
100-305-6210	Building Contract Service	88,802	125,642	53,015	65,000	180,808	298,500	Temporary Consultants
100-305-6220	Technical Services	13,219	7,734	6,839	7,647	12,379	0	Moved to new account 100-305-6222
100-305-6222	IT Services	0	0	0	0	0	12,379	Springbrook, LF, Phones, GIS, Renewals
100-305-6240	General Contract Services	402	148	17,434	18,100	18,100	1,000	Printer Maintenance Agreement
100-305-6300	Equipment Maintenance	0	0	0	250	0	250	
100-305-6315	Vehicle Maintenance	1,526	133	1,776	1,700	904	1,200	
100-305-6410	Departmental Supplies	2,415	6,754	4,215	2,500	2,500	2,000	
100-305-6411	Supplies - Graffiti Program	4,623	0	0	0	0	0	Transferred to Fire
100-305-6425	Fuel	3,306	934	1,339	1,200	279	500	
100-305-6440	Uniform	0	163	0	200	0	200	
100-305-6500	Rents & Leases - Equipment	2,954	1,277	1,666	909	1,409	1,409	Copier & Fax Lease Agreement
100-305-6605	Advertising	0	0	70	150	0	0	
100-305-6610	Training & Travel	2,500	990	3,851	5,295	391	2,000	Training for Permit Tech
100-305-6620	Dues & Publications	2,979	877	847	6,000	6,000	200	
100-305-6625	Medical Services	0	0	224	200	0	200	
100-305-6700	Telephone	570	266	507	500	315	0	
100-305	**Total Operation & Maintenance - Building**	**123,296**	**144,919**	**91,785**	**109,651**	**223,085**	**319,838**	
100-306-6215	Engineering Services	0	0	0	43,000	27,800	45,000	
100-306-6220	Technical Services	0	0	0	2,582	3,711	0	Moved to new account 100-306-6222

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-306-6222	IT Services	0	0	0	0	0	3,711	Springbrook, LF, Phones, GIS, Renewals
100-306-6300	Equipment Maintenance	0	0	0	100	0	100	
100-306-6410	Departmental Supplies	0	0	0	1,720	6,720	1,500	Engineering Office Furniture
100-306-6440	Uniform	0	0	0	200	400	200	
100-306-6500	Rents & Leases - Equipment	0	0	0	909	820	820	Copier Lease Agreement
100-306-6610	Training & Travel	0	0	0	4,000	2,000	5,000	
100-306-6620	Dues & Publications	0	0	0	600	199	1,650	AutoCAD / Auto Turn Subscription
100-306-6700	Telephone	0	0	0	1,000	1,142	1,200	
100-306	**Total Operation & Maintenance - Engineering & Capital Projects**	**0**	**0**	**0**	**54,111**	**42,792**	**59,181**	New Department
100-305-8000	Principal Expense	10,623	0	0	0	0	0	
100-305-8100	Interest Expense	526	0	0	0	0	0	
100-305	**Total Debt Service**	**11,149**	**0**	**0**	**0**	**0**	**0**	
100-305/306	**TOTAL EXPENSES - Engineering, Building & Capital Projects**	**424,828**	**329,980**	**326,217**	**496,674**	**537,608**	**556,801**	
	Code Enforcement							
100-310-6001	Salaries & Wages, Full-Time	0	76,745	84,175	89,125	92,423	95,600	
100-310-6002	Salaries & Wages, Part-Time	0	0	3,768	10,000	2,972	0	
100-310-6005	Overtime	0	0	207	1,000	636	1,000	
100-310-6100	FICA/Medicare - Employer	0	1,113	1,512	2,072	1,570	1,401	
100-310-6105	Retirement	0	19,459	21,810	24,040	23,907	26,729	
100-310-6110	Worker's Compensation	0	2,936	3,342	4,147	3,055	5,204	
100-310-6120	Medical Insurance	0	23,846	28,181	30,363	30,607	34,129	
100-310-6123	Post Retirement Medical Insurance	0	1,017	1,099	1,200	1,200	1,200	
100-310-6125	Dental Insurance	0	2,638	2,818	3,000	3,000	3,000	
100-310-6130	Vision Insurance	0	460	467	600	509	600	
100-310-6135	Life Insurance	0	165	186	192	186	192	
100-310-6145	Tuition Reimbursement	0	0	0	1,000	0	1,000	
100-310	**Total Salary & Benefits**	**0**	**128,379**	**147,566**	**166,739**	**160,064**	**170,056**	
100-310-6220	Technical Services	0	5,124	5,455	2,582	9,772	0	Moved to account 100-310-6220
100-310-6222	IT Services	0	0	0	0	0	9,772	Springbrook, LF, Phones, GIS, Renewals
100-310-6240	General Contract Services	0	32	39	750	240	250	Printer Maintenance Agreement
100-310-6241	Abatement Expense	0	29,634	2,566	12,500	36,000	20,000	Potential Abatement Costs, Asbestos Inspections, etc.
100-310-6300	Equipment Maintenance	0	0	945	1,000	1,000	1,500	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-310-6315	Vehicle Maintenance	0	612	1,183	3,650	1,347	2,000	
100-310-6410	Departmental Supplies	0	1,101	701	1,800	300	2,500	
100-310-6411	Supplies - Graffiti Program	0	5,317	5,880	7,000	4,808	5,000	
100-310-6425	Fuel	0	2,243	4,003	3,500	2,801	3,500	
100-310-6440	Uniform	0	138	803	1,400	1,018	1,000	
100-310-6500	Rents & Leases - Equipment	0	1,188	1,666	1,818	2,071	2,100	
100-310-6610	Training & Travel	0	347	332	1,500	390	1,500	
100-310-6620	Dues & Publications	0	75	75	250	240	250	
100-310-6625	Medical Services	0	114	95	100	0	100	
100-310-6626	Abandoned Vehicle	0	0	0	18,000	18,000	18,000	Moved from Police - Department 500
100-310-6700	Telephone	0	396	1,222	1,200	1,200	1,500	
100-310	**Total Operation & Maintenance**	**0**	**46,322**	**24,966**	**57,050**	**79,185**	**68,972**	
100-310	**TOTAL EXPENSES - Code Enforcement**	**0**	**174,701**	**172,532**	**223,789**	**239,250**	**239,027**	
	Fire - Station 1							
100-400-6001	Salaries & Wages, Full-Time	389,496	430,188	507,630	740,217	710,643	827,295	
100-400-6002	Salaries & Wages, Part-Time	0	8,000	16,808	0	15,977	15,926	Reimbursement fr. WestStan Fire District
100-400-6005	Overtime	18,665	86,278	115,232	71,218	77,624	90,164	
100-400-6006	Overtime - Strike Team	0	0	0	0	15,374	0	
100-400-6015	Holiday Pay	6,493	7,221	8,854	16,301	14,561	16,719	
100-400-6020	Uniform Allowance	3,840	3,930	4,193	6,585	7,642	8,965	
100-400-6100	FICA/Medicare - Employer	6,010	8,220	10,165	12,097	12,023	13,907	
100-400-6105	Retirement	117,696	145,595	174,382	240,548	251,037	280,949	
100-400-6110	Worker's Compensation	26,651	32,641	39,421	56,998	46,070	77,824	
100-400-6115	Unemployment Insurance	925	0	0	0	0	0	
100-400-6120	Medical Insurance	96,201	112,745	122,261	206,096	189,763	227,909	
100-400-6123	Post Retirement Medical Insurance	4,255	3,871	4,249	6,960	6,457	6,960	
100-400-6125	Dental Insurance	9,740	10,080	9,256	17,400	14,315	17,400	
100-400-6130	Vision Insurance	1,727	1,842	1,651	3,480	2,648	3,480	
100-400-6135	Life Insurance	730	804	940	2,302	2,199	2,835	
100-400-6145	Tuition Reimbursement	0	0	0	4,000	3,941	6,000	Captains (3) / Engineers (2) / Firefighters (1)
100-400	**Total Salary & Benefits**	**682,428**	**851,415**	**1,015,042**	**1,384,203**	**1,370,274**	**1,596,335**	
100-400-6220	Technical Services	2,871	11,037	12,674	16,507	24,318	0	Moved to account 100-400-6222
100-400-6222	IT Services	0	0	0	0	0	24,318	Zoll, Springbrook, Laserfiche, Phones, GIS, Renewals
100-400-6225	Public Safety Services	835	835	835	1,000	1,000	1,000	StanCnty Operations Emergency Plan

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-400-6230	Volunteer Pay	35,768	38,778	33,390	54,750	43,766	78,840	Sleeper Program (1) Reserve @ $9.00 per hr. x 24 hrs x 365
100-400-6240	General Contract Services	1,254	8,468	10,927	10,750	12,691	13,000	
100-400-6241	Weed Abatement Expense	3,834	5,492	1,708	7,500	3,771	0	Moved to account 100-310-6241
100-400-6300	Equipment Maintenance	2,011	3,774	2,759	7,000	2,876	3,500	
100-400-6315	Vehicle Maintenance	4,510	7,375	15,122	22,000	16,979	18,000	
100-400-6400	Office Supplies	885	1,208	1,873	1,500	1,166	1,500	
100-400-6410	Departmental Supplies	3,302	6,498	7,884	8,000	5,917	8,000	Operating supplies / foam / medical supplies (gloves, etc.)
100-400-6415	Small Tools/Shop Supplies	207	326	1,330	1,500	974	1,500	
100-400-6420	Janitorial Supplies	409	636	998	1,000	1,230	1,500	
100-400-6425	Fuel	5,765	7,538	7,819	9,000	8,882	9,500	
100-400-6440	Uniform	1,952	431	1,554	9,500	1,856	5,000	
100-400-6500	Rents & Leases - Equipment	1,972	1,497	3,800	4,175	3,801	3,800	Copier Lease Agreement
100-400-6610	Training & Travel	0	0	359	1,500	2,260	0	
100-400-6611	CPR / First Aid Program	0	0	661	2,000	483	2,000	Community Program; Revenue Account# 100-000-5793
100-400-6612	Community Risk Reduction Program	0	0	0	0	0	2,500	Community Outreach, Education and Fire Prevention
100-400-6613	CERT/Emergency Management Program	0	0	0	0	0	5,000	New Program and EM supplies
100-400-6620	Dues & Publications	250	1,830	2,011	1,250	1,250	1,250	
100-400-6625	Medical Services	404	242	1,110	6,000	4,905	7,000	WFI (3) Capt / (2) Eng / (1) Firefighter / Command Staff
100-400-6699	Volunteer Incentives	4,560	5,560	0	10,950	10,950	10,000	In-Lieu of fees calls / educat incentive / Longevity Awards
100-400-6700	Telephone	8,345	6,171	2,869	6,150	8,571	9,500	Cell / MDC / Internet
100-400-6710	Utilities - Building	8,100	9,303	9,713	9,500	11,024	10,000	Shorelines/Heaters, Reduction based on Remodel Efforts
100-400	**Total Operation & Maintenance**	**87,234**	**116,998**	**119,397**	**191,532**	**168,669**	**216,708**	
100-400-7550	Improvements Expense	1,415	0	0	0	0	0	
100-400	**Total Capital**	**1,415**	**0**	**0**	**0**	**0**	**0**	
100-400-8000	Principal Expense	78,139	59,956	40,177	20,678	20,607	0	
100-400-8100	Interest Expense	7,777	4,088	1,997	408	405	0	
100-400	**Total Debt Service**	**85,916**	**64,044**	**42,174**	**21,086**	**21,012**	**0**	
100-400	**TOTAL EXPENSES - Fire**	**856,993**	**1,032,457**	**1,176,612**	**1,596,821**	**1,559,955**	**1,813,043**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Police							
100-500-6225	Public Safety Services	2,908,821	2,935,255	3,428,704	3,843,868	3,843,868	4,121,520	Sheriffs Contract
100-500-6224	Public Safety Services SRO	0	0	0	0	0	96,071	9 months CRD Position
100-500-6226	Abandoned Vehicle Costs	12,361	10,066	18,169	0	0	0	moved to Code Enforcement 100-310
100-500-6227	State Grant - COPS	100,030	100,027	101,057	100,000	100,000	100,000	
100-500-6228	OTS - 2007 Grant	0	0	12,556	0	0	0	
100-500-6229	Community Complex Security	0	0	0	0	48,266	108,266	Rank Security, Security for Parks
100-500-6230	Animal Control	52,465	42,020	59,448	73,678	59,763	41,377	
100-500-6231	StanCo DEA	24,367	27,426	32,706	42,345	35,109	35,109	
100-500-6233	OTS Sobriety CheckPoint Program	0	0	7,051	7,000	3,979	0	
100-500-6240	General Contract Services	7,171	5,370	40,876	8,000	8,660	8,000	
100-500-6300	Equipment Maintenance	0	0	0	5,150	2,571	5,150	Maintenance of radar trailer, hand held auto sites
100-500-6410	Departmental Supplies	1,055	1,105	1,266	3,000	3,000	3,000	
100-500-6505	Rents & Leases - Building	48,017	49,337	50,698	51,271	51,850	53,405	
100-500-6645	Community Outreach Supplies	0	999	150	2,000	2,000	2,000	Police presents
100-500-6700	Telephone	12,610	14,045	12,951	10,000	12,446	12,500	
100-500-6710	Utilities	4,950	5,944	6,421	7,000	7,000	7,000	
100-500-6901	Contri-Animal Control Facility-County	99,245	0	0	0	0	0	
100-500	**Total Operation & Maintenance**	**3,271,091**	**3,191,594**	**3,772,053**	**4,153,312**	**4,178,512**	**4,593,399**	
100-500	**TOTAL EXPENSES - Police**	**3,271,091**	**3,191,594**	**3,772,053**	**4,153,312**	**4,178,512**	**4,593,399**	
	Crossing Guards							
100-510-6001	Salaries & Wages, Full-Time	0	0	0	0	0	10,985	Recreation Coordinator 25%
100-510-6002	Salaries & Wages, Part-Time	30,787	32,204	41,696	45,540	54,037	56,520	Guards (11), Subs (3) AV/CMS/LP/NM/WG
100-510-6100	FICA/Medicare - Employer	2,356	2,464	3,190	3,484	4,079	4,483	
100-510-6105	Retirement	0	0	0	0	0	3,071	
100-510-6110	Worker's Compensation	0	0	0	0	0	598	
100-510-6115	Unemployment Insurance	1,182	2,798	3,692	6,140	1,935	2,000	
100-510-6120	Medical Insurance	0	0	0	0	0	2,321	
100-510-6123	Post Retirement Medical Insurance	0	0	0	0	0	150	
100-510-6125	Dental Insurance	0	0	0	0	0	375	
100-510-6130	Vision Insurance	0	0	0	0	0	75	
100-510-6135	Life Insurance	0	0	0	0	0	24	
100-510	**Total Salary & Benefits**	**34,325**	**37,466**	**48,578**	**55,164**	**60,051**	**80,602**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-510-6410	Departmental Supplies	966	1,352	564	876	876	1,000	Shirts, Radios, First Aid, Gloves, Signs, Ponchos, Whistles
100-510-6610	Training & Travel	931	519	764	1,100	260	500	Increase due to re-hire from summer break
100-510-6625	Medical Services	0	0	0	0	0	500	
100-510	**Total Operation & Maintenance**	1,897	1,871	1,328	1,976	1,136	2,000	
100-510	**TOTAL EXPENSES - Crossing Guards**	36,222	39,337	49,906	57,140	61,187	82,602	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Recreation Administration							
100-600-6001	Salaries & Wages, Full-Time	126,711	134,116	246,799	80,755	79,987	86,633	
100-600-6002	Salaries & Wages, Part-time	1,659	6,906	10,351	7,318	10,337	16,430	Reallocation of Staff
100-600-6005	Overtime	937	1,635	7,771	2,500	1,510	1,500	
100-600-6100	FICA/Medicare - Employer	1,945	2,474	4,462	1,767	1,634	2,535	
100-600-6105	Retirement	28,551	33,475	60,536	21,782	10,986	11,516	
100-600-6110	Worker's Compensation	4,529	4,508	9,977	3,734	2,444	4,688	
100-600-6120	Medical Insurance	34,853	36,927	69,942	25,218	24,309	28,038	
100-600-6123	Post Retirement Medical Insurance	1,620	1,404	2,294	690	660	690	
100-600-6125	Dental Insurance	3,774	4,305	5,921	1,725	1,275	1,725	
100-600-6130	Vision Insurance	652	716	1,005	345	294	345	
100-600-6135	Life Insurance	296	293	499	233	139	164	
100-600-6145	Tuition Reimbursement	0	0	0	1,000	0	1,000	
100-600	**Total Salary & Benefits**	**205,527**	**226,761**	**419,559**	**147,066**	**133,575**	**155,263**	Reallocation o f Staff
100-600-6220	Technical Services	3,195	4,844	7,104	7,745	9,566	0	Moved to 100-600-6222
100-600-6222	IT Services	0	0	0	0	0	8,035	Springbrook, Laserfiche, Phones, GIS, Renewals
100-600-6240	General Contract Services	3,263	3,249	34,095	6,190	9,981	6,190	Fingerprints / DOJ / Live Scan/Uniform/Printer Maintenance
100-600-6310	Facility Maintenance	0	6	8,860	10,000	10,000	14,500	Walnut Grove (PUSD Utilities), Skate Park, Comm Complex
100-600-6315	Vehicle Maintenance	0	52	2,957	2,500	1,200	2,500	
100-600-6410	Departmental Supplies	2,756	2,000	2,418	2,500	1,759	2,500	Admin Office Supplies, Business Cards, Toner
100-600-6425	Fuel	855	1,596	2,545	3,000	2,847	2,800	Increased-New Van-Senior Trips-No Use of County Van
100-600-6440	Uniform	0	34	0	133	0	0	
100-600-6500	Rents & Leases - Equipment	3,932	3,393	4,557	5,010	6,068	6,068	Copier & Fax Lease Agreement
100-600-6505	Rents & Leases - Buildings	0	17,661	22,967	0	0	0	Reclassed to new department - Teen Center 100-612
100-600-6605	Advertising	661	2,282	15,389	15,000	15,000	15,000	Activity Guide, Recruitment, Public Notice, Bids
100-600-6610	Training & Travel	2,114	3,375	3,592	6,420	5,420	8,500	NRPA, Mileage, ActiveNet Conf&Training, CPRS/Senior Trips
100-600-6620	Dues & Publications	140	333	712	640	1,170	1,200	CPRS,NRPA,Membership&Agency Renewals
100-600-6625	Medical Services	485	636	577	200	2,000	2,000	Pre-Emp Testing/Immunizations/Random Testing
100-600-6700	Telephone	2,116	2,757	3,912	5,000	2,160	2,500	Verizon vs. Nextel-Reduced Amount
100-600	**Total Operation & Maintenance**	**19,518**	**42,217**	**109,686**	**64,338**	**67,171**	**71,793**	
100-600	**TOTAL EXPENSES - Recreation Adm**	**225,045**	**268,978**	**529,245**	**211,404**	**200,746**	**227,056**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Recreation Programs							
100-605-6001	Salaries & Wages, Full-Time	0	0	0	82,648	85,645	44,603	
100-605-6002	Salaries & Wages, Part-time	43,484	41,774	61,639	68,209	79,235	64,893	
100-605-6005	Overtime	33	0	0	2,500	3,314	2,314	
100-605-6100	FICA/Medicare - Employer	3,329	3,196	4,653	6,452	7,276	5,645	
100-605-6105	Retirement	0	0	62	22,293	20,646	10,353	
100-605-6110	Worker's Compensation	0	0	0	3,542	2,462	2,055	
100-605-6115	Unemployment Insurance	4,778	2,433	52	0	76	200	
100-605-6120	Medical Insurance	0	0	0	22,752	21,969	14,548	
100-605-6123	Post Retirement Medical Insurance	0	0	0	1,140	1,133	540	
100-605-6125	Dental Insurance	0	0	0	2,850	2,757	1,350	
100-605-6130	Vision Insurance	0	0	0	570	481	270	
100-605-6135	Life Insurance	0	0	0	203	174	95	
100-605	**Total Salary & Benefits**	**51,624**	**47,403**	**66,406**	**213,159**	**225,169**	**146,866**	Reallocation of Staff
100-605-6240	General Contract Services	0	0	19	0	0	0	
100-605-6220	Technical Services	0	4,019	4,476	5,065	7,778	0	Moved to new account 100-605-6222
100-605-6222	IT Services	0	0	0	0	0	4,821	Springbrook, Laserfiche, Phones, GIS, Renewals
100-605-6605	Advertising	0	2,111	69	300	0	0	Recruitment covered by HR
100-605-6625	Medical Services	0	0	0	0	0	500	
100-605-6899	Rec Ware/Credit Card Fee	4,689	4,422	4,985	4,500	5,000	6,500	Active Net
100-605-6905	Tiny Tots	0	0	0	0	0	1,600	
100-605-6906	Art Classes	0	0	0	0	0	300	
100-605-6910	Tennis	0	0	0	0	0	1,500	
100-605-6922	TRT-Stewardship Council Grant	-1,235	0	0	0	0	0	
100-605-6924	Youth Development	1,439	1,468	2,051	6,250	7,466	0	Moved to new Department - "Youth Development & Camps"
100-605-6925	Youth Sports	8,295	14,765	13,414	0	0	0	Moved to Swim Team, Basketball, Flag Football
100-605-6927	Patterson Youth Basketball	0	0	0	5,127	4,475	5,800	Moved from Youth Sports
100-605-6928	Youth Flag Football	0	0	0	5,599	6,849	5,835	Moved from Youth Sports
100-605-6931	Swim Team	0	0	0	3,035	7,842	0	Moved to Aquatics Swim Team Supplies
100-605-6940	Contract Programs	16,275	0	0	0	0	6,607	Zumba, Sewing, and Quilting
100-605-6950	Adult Programs	-300	0	0	500	224	600	
100-605-6955	Community Programs	5,496	195	421	1,646	334	500	Changed to Year-Round Prog. - Open Gym & Stadium
100-605-6975	New Programs	33	0	0	5,819	2,357	1,469	New Program Requests and Water Polo
100-605-6976	Special Events	10,503	5,878	7,097	8,000	2,386	2,500	Circus, Carnival, Comm. Events, Child Safety Fair
100-605-6988	Day Camp	6,546	3,536	6,648	13,101	7,637	0	Moved to 100-606
100-605	**Total Operation & Maintenance**	**51,740**	**36,393**	**39,181**	**58,942**	**52,347**	**38,532**	
100-605	**TOTAL EXPENSES - Rec Programs**	**103,364**	**83,796**	**105,587**	**272,101**	**277,516**	**185,398**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Recreation Youth Development and Camps							
100-606-6001	Salaries & Wages, Full-Time	0	0	0	0	0	21,970	Recreation Coordinator - 50%
100-606-6002	Salaries & Wages, Part-time	0	0	0	0	0	47,875	2 additional weeks to Day Camp
100-606-6003	Salaries & Wages, PYOSE Grant	0	0	0	0	2,960	9,165	
100-606-6005	Overtime	0	0	0	0	0	500	
100-606-6100	FICA/Medicare - Employer	0	0	0	0	226	3,287	
100-606-6101	FICA/Medicare - Employer PYOSE Grant	0	0	0	0	0	701	
100-606-6105	Retirement	0	0	0	0	0	6,143	
100-606-6110	Worker's Compensation	0	0	0	0	0	1,196	
100-606-6120	Medical Insurance	0	0	0	0	0	4,641	
100-606-6123	Post Retirement Medical Insurance	0	0	0	0	0	300	
100-606-6125	Dental Insurance	0	0	0	0	0	750	
100-606-6130	Vision Insurance	0	0	0	0	0	150	
100-606-6135	Life Insurance	0	0	0	0	0	48	
100-606	**Total Salary & Benefits**	**0**	**0**	**0**	**0**	**3,186**	**96,727**	
100-606-6222	IT Services	0	0	0	0	0	3,214	Springbrook, LF, Phones, GIS, Renewals
100-606-6410	Departmental Supplies	0	0	0	0	0	1,500	Program Supplies
100-606-6605	Advertising	0	0	0	0	0	500	Newspaper Column / Advertising
100-606-6610	Training and Travel	0	0	0	0	0	1,000	
100-606-6625	Medical Services	0	0	0	0	0	500	
100-606-6924	Youth Action Commission	0	0	0	0	0	6,772	
100-606-6926	Teens on Board	0	0	0	0	0	675	
100-606-6927	Teen Hero	0	0	0	0	0	1,165	
100-606-6928	Extreme Tuesdays	0	0	0	0	0	8,397	
100-606-6929	Jr. Leader	0	0	0	0	0	1,402	
100-606-6940	Contract Programs	0	0	0	0	0	2,358	Drivers Education, HipHop, Babysitting
100-606-6972	Patterson Youth Outdoor Skills Education	0	0	0	0	0	30,835	
100-606-6988	Day Camp	0	0	0	0	0	9,438	Winter, Spring and Summer Camps
100-606	**Total Operation & Maintenance**	**0**	**0**	**410**	**410**	**0**	**67,756**	
100-606	**TOTAL EXPENSES - Youth Developmen**	**0**	**0**	**410**	**410**	**3,186**	**164,483**	New Department

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Aquatic Center							
100-610-6001	Salaries & Wages, Full-Time	32,143	34,849	20,210	48,089	50,910	51,471	
100-610-6002	Salaries & Wages, Part-Time	69,714	79,086	80,433	84,299	103,635	117,304	
100-610-6005	Overtime	232	408	991	7,650	7,650	7,650	Pool On-Call Wknds/Eve, PW Staff, Maint Wkr I & III, Coord I
100-610-6100	FICA/Medicare - Employer	5,814	6,568	6,470	7,257	7,257	9,831	
100-610-6105	Retirement	7,243	8,503	5,197	12,971	11,551	12,273	
100-610-6110	Worker's Compensation	1,392	1,443	859	2,365	1,904	2,960	
100-610-6115	Unemployment Insurance	1,793	1,955	6,954	10,116	10,116	5,800	
100-610-6120	Medical Insurance	9,921	10,199	4,571	15,181	15,284	17,013	
100-610-6123	Post Retirement Medical Insurance	480	407	296	600	600	600	
100-610-6125	Dental Insurance	1,130	1,524	756	1,500	1,431	1,500	
100-610-6130	Vision Insurance	191	221	125	300	265	300	
100-610-6135	Life Insurance	74	71	46	116	99	105	
100-610-6145	Tuition Reimbursement	0	0	0	0	0	0	
100-610	**Total Salary & Benefits**	**130,127**	**145,233**	**126,908**	**190,446**	**210,702**	**226,808**	Reallocation of Staff
100-610-6240	General Contract Services	2,361	1,733	4,016	4,360	4,360	4,360	Pest Control/DOJ/Water/Maint of Pumps & Heater
100-610-6220	Technical Services	0	6,428	7,159	8,104	14,219	0	Moved to new account 100-610-6222
100-610-6222	IT Services	0	0	0	0	0	12,856	Springbrook, Laserfiche, Phones, GIS, Renewals
100-610-6310	Facility Maintenance	5,251	4,486	9,967	11,000	11,000	15,700	Janitorial Supplies, Pool Equip Maint
100-610-6410	Departmental Supplies	3,598	4,909	3,176	5,000	5,000	5,000	Office Supplies, Program Supplies, Lifeguard Equip.
100-610-6411	Swim Team Supplies	1,518	47	0	0	0	4,550	Moved from 100-605-6931
100-610-6430	Chemicals	20,120	28,676	34,532	34,000	34,000	34,000	Airgas, Brenntag, Knorr, True Value
100-610-6435	Safety Supplies	777	1,380	764	1,325	1,325	1,325	First Aid Supplies, Rescue equip, Lifeguard Material
100-610-6440	Uniform	0	0	0	133	133	133	
100-610-6500	Rent & Leases - Equipment	0	0	729	795	777	777	Copier Lease Agreement
100-610-6605	Advertising	903	2,032	108	500	500	500	Newspaper Ads-Pool Open, Flyers Schools
100-610-6610	Training & Travel	3,721	4,544	3,828	2,425	2,425	2,825	Fuel Reimb, Instruc Cert, WSI, CPR Cert, CAMS,CFO,CPO
100-610-6620	Dues & Publications	886	0	0	0	0	0	
100-610-6625	Medical Services	419	742	1,235	1,200	1,200	1,200	Pre-Emp Testing,Immunizations,TB - Staff Hire/Re-Hire
100-610-6700	Telephone	82	0	0	0	0	0	
100-610-6705	Utilities	26,243	32,498	38,345	35,300	35,300	28,300	City, Gas, Elec, Phone Reduction due to Solar Project
100-610-6760	Permits & Fees	0	886	880	886	886	886	Environ Resources Pool Insp & Food Establishment Permits
100-610-6985	Concession Stand	4,979	9,131	9,401	5,230	5,230	6,500	Food & Merchandise for Re-Sale/US Food, Pizza
100-610	**Total Operation & Maintenance**	**70,857**	**97,491**	**114,139**	**110,258**	**116,355**	**118,912**	
100-610	**TOTAL EXPENSES - Aquatic Center**	**200,985**	**242,724**	**241,047**	**300,703**	**327,057**	**345,721**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Hammon Senior Center							
100-611-6001	Salaries & Wages, Full-Time	32,143	23,932	0	55,660	57,611	59,200	
100-611-6002	Salaries & Wages, Part-time	9,507	10,035	9,652	21,953	30,318	48,026	
100-611-6005	Overtime	24	276	0	2,500	2,645	2,645	
100-611-6100	FICA/Medicare - Employer	1,192	1,117	738	2,523	2,648	4,570	
100-611-6105	Retirement	7,242	5,735	0	15,013	12,296	12,316	
100-611-6110	Worker's Compensation	1,392	1,165	0	2,896	1,916	3,602	
100-611-6120	Medical Insurance	9,921	8,036	0	20,832	20,738	23,313	
100-611-6123	Post Retirement Medical Insurance	480	238	0	570	560	570	
100-611-6125	Dental Insurance	1,130	665	0	1,425	1,275	1,425	
100-611-6130	Vision Insurance	191	119	0	285	249	285	
100-611-6135	Life Insurance	74	46	0	132	103	109	
100-611-6145	Tuition Reimbursement	0	0	0	1,000	0	1,000	
100-611	**Total Salary & Benefits**	**63,297**	**51,365**	**10,390**	**124,790**	**130,359**	**157,062**	Reallocation of Staff
100-611-6240	General Contract Services	13,657	16,073	9,902	9,745	7,728	9,745	Cleaning, HVAC Maint, Pest Control, Alarms, Printer Maint
100-611-6220	Technical Services	0	4,019	4,476	5,065	7,006	0	Moved to new account 100-611-6222
100-611-6222	IT Services	0	0	0	0	0	8,035	Springbrook, Laserfiche, Phones, GIS, Renewals
100-611-6310	Maintenance	5,907	9,001	10,549	11,500	18,217	15,300	Janitorial Supplies, Building Maintenance, Repairs
100-611-6410	Departmental Supplies	2,304	1,924	3,039	5,700	4,361	5,700	Office Supplies-All Admin Staff at HSC
100-611-6440	Uniforms	0	0	0	265	50	265	
100-611-6605	Advertising	0	1,613	156	500	0	300	Senior Program Newspaper Ads
100-611-6705	Utilities	16,255	21,404	21,550	22,500	22,500	14,000	Reduction due to Solar Project
100-611-6760	Permits & Fees	0	942	856	1,000	1,000	1,000	Inspection of Kitchen at HSC Environmental Res.
100-611-6955	Senior Meals Program	0	0	7,580	10,000	5,000	5,000	
100-611	**Total Operation & Maintenance**	**38,123**	**54,976**	**58,108**	**66,275**	**65,861**	**59,345**	
100-611	**TOTAL EXPENSES - Hammon Senior Center**	**101,420**	**106,342**	**68,499**	**191,065**	**196,220**	**216,407**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Teen Center							
100-612-6001	Salaries & Wages, Full-Time	0	0	0	0	0	10,985	Recreation Coordinator 25%
100-612-6002	Salaries & Wages, Part-time	0	0	0	21,491	16,998	21,491	
100-612-6005	Overtime	0	0	0	1,500	500	500	
100-612-6100	FICA/Medicare - Employer	0	0	0	1,666	1,041	1,810	
100-612-6105	Retirement	0	0	0	0	0	3,071	
100-612-6110	Worker's Compensation	0	0	0	0	0	598	
100-612-6120	Medical Insurance	0	0	0	0	0	2,321	
100-612-6123	Post Retirement Medical Insurance	0	0	0	0	0	150	
100-612-6125	Dental Insurance	0	0	0	0	0	375	
100-612-6130	Vision Insurance	0	0	0	0	0	75	
100-612-6135	Life Insurance	0	0	0	0	0	24	
100-612	**Total Salary & Benefits**	**0**	**0**	**0**	**24,657**	**18,539**	**41,400**	
100-612-6222	IT Services	0	0	0	0	0	1,607	Springbrook, LF, Phones, GIS, Renewals
100-612-6310	Maintenance	0	0	0	6,000	6,000	6,000	
100-612-6410	Departmental Supplies	0	0	0	3,665	3,665	4,800	
100-612-6411	Departmental Supplies - Program	0	0	0	0	0	3,150	New Account
100-612-6500	Rents & Leases-Equipment	0	0	0	0	375	1,200	
100-612-6505	Rents & Leases-Buildings	0	0	0	24,720	24,906	25,500	
100-612-6625	Medical Services	0	0	0	0	200	200	
100-612-6700	Telephone	0	0	0	0	1,000	1,000	
100-612-6705	Utilities	0	0	0	3,620	1,000	1,000	
100-612	**Total Operation & Maintenance**	**0**	**0**	**0**	**38,005**	**37,146**	**44,457**	
100-612	**TOTAL EXPENSES - Teen Center**	**0**	**0**	**0**	**62,662**	**55,685**	**85,857**	
	Building Maintenance							
100-700-6001	Salaries & Wages, Full-Time	35,559	35,606	37,289	39,760	38,214	39,609	
100-700-6002	Salaries & Wages, Part-Time	0	0	17,131	14,790	19,567	14,790	
100-700-6005	Overtime	3,231	3,333	7,886	6,000	6,233	6,000	
100-700-6100	FICA/Medicare - Employer	555	548	1,965	1,739	715	1,792	
100-700-6105	Retirement	7,790	9,028	8,683	9,699	11,040	11,074	
100-700-6110	Worker's Compensation	2,123	2,002	2,394	2,434	2,100	3,136	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-700-6120	Medical Insurance	18,274	19,501	9,726	8,434	10,835	9,480	
100-700-6123	Post Retirement Medical Insurance	633	572	622	600	659	600	
100-700-6125	Dental Insurance	1,516	1,520	1,562	1,500	1,667	1,500	
100-700-6130	Vision Insurance	252	259	256	300	282	300	
100-700-6135	Life Insurance	108	106	94	96	96	96	
100-700-6145	Tuition	0	0	0	1,000	0	0	
100-700	**Total Salary & Benefits**	**70,040**	**72,477**	**87,607**	**86,353**	**91,408**	**88,378**	
100-700-6220	Technical Services	0	1,609	1,793	2,026	2,109	0	Moved to account 100-700-6222
100-700-6222	IT Services	0	0	0	0	0	2,109	Springbrook, Laserfiche, Phones, GIS, Renewals
100-700-6240	General Contract Services	14,735	16,597	26,937	18,025	22,563	18,205	Alarms, floor cleaning, pest control, elevator maint
100-700-6305	Building Maintenance	8,000	9,730	20,722	24,000	15,131	22,000	Maint/Repair of City Building including unexpected repairs
100-700-6307	Building Maintenance (CtrBldg)	122	1,023	869	1,000	1,699	1,000	Repairs/Maintenance of Museum Building Only
100-700-6315	Vehicle & Equipment Maintenance	1,999	137	930	2,000	1,200	1,500	Scheduled & Unscheduled Maintenance & Repairs
100-700-6410	Departmental Supplies	1,438	1,266	1,055	1,500	2,000	1,500	Supplies for maintenance and repairs of City Facilities
100-700-6415	Small Tools/Shop Supplies	191	444	344	1,000	1,000	1,000	Hand tools, brooms, vacuums, tool rental for 2 Employees
100-700-6420	Janitorial Supplies	7,948	10,265	9,588	9,200	11,052	9,200	
100-700-6425	Fuel	1,477	2,292	3,951	4,000	2,000	2,500	Higher fuel costs
100-700-6435	Safety Supplies	714	168	592	915	915	500	First Aid /Fire Extinguisher Maint, Safety Videos / Program
100-700-6440	Uniform	542	346	767	670	670	670	Uniforms, boot allowance, jackets for employees
100-700-6500	Rents & Leases - Equipment	0	0	65	100	100	100	Rent of Special Tools as needed
100-700-6610	Training	0	0	51	311	311	350	Customer Service Training
100-700-6700	Telephone	406	423	797	450	1,368	1,000	City Hall / Corp Yard Landlines and NEXTELs
100-700-6710	Utilities - Building	44,556	47,021	55,870	50,000	50,000	50,000	City Buildings - Annual TID Increase 2.5%
100-700-6760	Permits and Fees	0	0	0	0	675	675	
100-700	**Total Operation & Maintenance**	**82,126**	**91,321**	**124,331**	**115,197**	**112,792**	**112,309**	
100-700-7550	Improvements Expense	4,000	0	0	0	0	0	
100-700-7560	Machinery & Equipment Expense	6,648	0	0	0	0	0	
100-700	**Total Capital**	**10,648**	**0**	**0**	**0**	**0**	**0**	
100-700	**TOTAL EXPENSES - Bldg Maint**	**162,814**	**163,798**	**211,938**	**201,550**	**204,200**	**200,686**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	City Hall Annex							
100-701-6240	General Contract Services	0	0	50	0	0	0	
100-701-6305	Building Maintenance	0	0	522	1,000	0	500	
100-701-6710	Utilities - Building	0	0	593	1,000	200	500	
100-701-6750	Property Tax	0	0	3,280	3,300	0	0	
100-701	**Total Operation & Maintenance**	**0**	**0**	**4,445**	**5,300**	**200**	**1,000**	
100-701	**TOTAL EXPENSES - City Hall Annex**	**0**	**0**	**4,445**	**5,300**	**200**	**1,000**	
	Sports Park Maintenance							
100-705-6001	Salaries & Wages, Full-Time	0	0	0	0	0	51,120	
100-705-6002	Salaries & Wages, Part-Time	0	0	0	0	0	0	
100-705-6005	Overtime	0	0	0	0	0	1,000	
100-705-6100	FICA/Medicare - Employer	0	0	0	0	0	741	
100-705-6105	Retirement	0	0	0	0	0	14,293	
100-705-6110	Worker's Compensation	0	0	0	0	0	4,048	
100-705-6120	Medical Insurance	0	0	0	0	0	24,649	
100-705-6123	Post Retirement Medical Insurance	0	0	0	0	0	600	
100-705-6125	Dental Insurance	0	0	0	0	0	1,500	
100-705-6130	Vision Insurance	0	0	0	0	0	300	
100-705-6135	Life Insurance	0	0	0	0	0	96	
100-705-6145	Tuition Reimbursement	0	0	0	0	0	200	
100-705	**Total Salary & Benefits**	**0**	**0**	**0**	**0**	**0**	**98,546**	
100-705-6222	IT Services	0	0	0	0	0	1,653	Nortek, Springbrook, Laserfische, GIS, Phones, Renewals
100-705-6240	General Contract Services	0	0	0	0	0	29,368	Mowing, Rain Master Svc Plan, Sec Syst Monitor, KIP/Plotter
100-705-6310	Maintenance	0	0	0	0	0	8,000	Includes janitorial & irrigation supplies
100-705-6315	Vehicle/ Equipment Maintenance	0	0	0	0	0	1,500	Scheduled & Unscheduled Maintenance & Repairs
100-705-6316	Vandalism & Unexpected Repairs	0	0	0	0	0	1,000	Sports Park / Triangle
100-705-6410	Departmental Supplies	0	0	0	0	0	2,000	Batteries, phone accessories, infield mix for field, etc.
100-705-6415	Small Tools/Shop Supplies	0	0	0	0	0	400	
100-705-6425	Fuel	0	0	0	0	0	1,700	
100-705-6430	Chemicals	0	0	0	0	0	5,800	Chemicals for weed control/fertilizer
100-705-6435	Safety Supplies	0	0	0	0	0	200	Safety Vests, Raincoats etc.
100-705-6440	Uniform	0	0	0	0	0	850	Uniforms, boot allowance, jackets.
100-705-6500	Rents & Leases - Equipment	0	0	0	0	0	500	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-705-6605	Advertising	0	0	0	0	0	100	
100-705-6610	Training & Meetings	0	0	0	0	0	2,000	CPRS, Plant Ntwk, backflow Prev Classes/Dues/Certs
100-705-6620	Dues & Publications	0	0	0	0	0	870	CPRS, DPR/QAL, Concession Stand, PAPA Dues
100-705-6625	Medical Services	0	0	0	0	0	100	Physicals, D & A Testing, Hep B Shots, Class B Lic Exams
100-705-6700	Telephone	0	0	0	0	0	2,292	Verizon, Frontier, Sonitrol, WO tablets
100-705-6705	Utilities	0	0	0	0	0	66,792	Electric Bills and Water Usage
100-705-6760	Permits & Fees	0	0	0	0	0	450	Sprts Prk Concess Permits, Stan Cnty Envrnmt Res Permit
100-705	**Total Operation & Maintenance**	**0**	**0**	**0**	**0**	**0**	**125,575**	
100-705	**TOTAL EXPENSES - Sports Park**	**0**	**0**	**0**	**0**	**0**	**224,122**	New Department
	Park Maintenance							
100-710-6001	Salaries & Wages, Full-Time	141,695	140,209	137,980	131,811	137,459	87,939	
100-710-6002	Salaries & Wages, Part-Time	11,942	23,269	9,156	22,185	14,322	14,790	
100-710-6005	Overtime	413	734	477	3,000	824	2,000	
100-710-6100	FICA/Medicare - Employer	2,937	3,793	2,686	3,652	3,100	2,435	
100-710-6105	Retirement	31,927	34,916	34,724	35,553	36,140	24,587	
100-710-6110	Worker's Compensation	6,760	6,321	5,928	7,202	5,922	4,789	
100-710-6115	Unemployment Insurance	0	3,302	3,537	2,704	1,525	1,133	
100-710-6120	Medical Insurance	56,358	58,763	60,806	65,786	66,496	48,783	EE moved to new department 100-705 Sports Complex
100-710-6123	Post Retirement Medical Insurance	1,969	1,644	1,630	1,800	1,796	1,200	
100-710-6125	Dental Insurance	4,623	4,525	4,191	4,500	4,788	3,000	
100-710-6130	Vision Insurance	790	794	699	900	797	600	
100-710-6135	Life Insurance	355	334	303	288	298	192	
100-710-6145	Tuition Reimbursement	0	0	1,000	1,000	1,000	800	
100-710	**Total Salary & Benefits**	**259,767**	**278,603**	**263,117**	**280,382**	**274,468**	**192,248**	EE moved to new department 100-705 Sports Complex
100-710-6220	Technical Services	0	1,609	6,524	7,218	11,267	3,000	Noratek Reporting System
100-710-6222	IT Services				0	0	6,614	Springbrook, Laserfische, GIS, Phones, Renewals
100-710-6240	General Contract Services	84,422	73,188	82,738	77,796	98,666	49,678	Mowing, Rain Master Svc Plan, Sec Syst Monitor, KIP/Plotter
100-710-6300	Equipment Maintenance	0	0	7,177	0	0	0	
100-710-6310	Maintenance	20,328	28,013	40,918	25,500	23,562	19,900	Prk RR, Irrig Supp, Elect 20 GFIC Outlets, Spikes for Aerator
100-710-6315	Vehicle/ Equipment Maintenance	6,378	7,587	10,005	10,000	11,085	10,916	Scheduled & Unscheduled Maintenance & Repairs
100-710-6316	Vandalism & Unexpected Repairs	0	0	0	5,000	2,500	2,000	
100-710-6410	Departmental Supplies	1,072	1,131	974	3,500	3,500	2,391	Batteries, phone accessories, etc., Tilton Park Cameras
100-710-6415	Small Tools/Shop Supplies	0	63	638	2,000	1,017	1,100	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-710-6425	Fuel	8,415	11,327	8,947	7,000	8,598	5,300	
100-710-6430	Chemicals	8,006	5,618	5,278	14,000	10,000	7,200	Chemicals for weed control/fertilizer
100-710-6435	Safety Supplies	1,278	1,854	511	1,000	1,000	800	First Aid /Fire Exting Maint', Safety Videos / Program
100-710-6440	Uniform	1,893	3,255	5,578	4,000	4,811	4,150	Uniforms, boot allowance, jackets.
100-710-6500	Rents & Leases - Equipment	793	596	2,617	3,517	1,544	3,017	Copier Lease Agreement
100-710-6605	Advertising	0	2,160	0	1,500	1,500	0	
100-710-6610	Training & Meetings	1,367	2,662	2,613	2,921	2,921	0	CPR, PAPA, DPR, Backflow Prev Classes/Dues/Certs, AFOs
100-710-6620	Dues & Publications	0	0	420	500	645	130	
100-710-6625	Medical Services	356	412	515	500	200	400	Physicals, D & A Testing, Hep B Shots, Class B Lic Exams
100-710-6660	Walnut Grove School Gym-Maint/UT	4,674	5,205	0	0	0	0	
100-710-6700	Telephone	4,081	4,259	3,488	4,600	5,313	2,992	Nextel Monthly Bill
100-710-6705	Utilities	18,640	44,313	164,445	147,900	175,000	132,608	Electric Bills for GF Parks, Water Usage (North & South Park)
100-710-6750	Property Tax	731	0	0	0	0	0	
100-710-6760	Permits & Fees	428	428	428	450	471	0	Sports Park Complex
100-710	**Total Operation & Maintenance**	**162,863**	**193,678**	**343,815**	**318,902**	**363,600**	**252,196**	
100-710-7504	Vehicles	0	0	0	30,000	34,439	0	
100-710	**Total Capital**	**0**	**0**	**0**	**30,000**	**34,439**	**0**	
100-710	**TOTAL EXPENSES - Park Maint**	**422,630**	**472,281**	**606,932**	**629,284**	**672,507**	**444,444**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Street Maintenance							
100-780-6001	Salaries & Wages, Full-Time	213,443	221,402	200,333	199,638	211,478	215,103	
100-780-6002	Salaries & Wages, Part-Time	0	0	3,514	29,551	29,551	29,580	Part-Time EE (2)-100% Reimbursement
100-780-6005	Overtime	2,860	3,669	1,892	5,000	5,000	5,200	
100-780-6100	FICA/Medicare - Employer	3,130	3,259	3,200	5,228	3,959	5,457	
100-780-6105	Retirement	48,093	54,769	50,253	53,848	50,809	53,292	
100-780-6110	Worker's Compensation	10,906	10,655	9,893	12,174	10,051	14,412	
100-780-6115	Unemployment Insurance	0	0	0	0	0	1,123	
100-780-6120	Medical Insurance	68,139	72,652	67,429	74,235	78,637	89,832	
100-780-6123	Post Retirement Medical Insurance	2,725	2,289	2,127	2,400	2,407	2,535	
100-780-6125	Dental Insurance	6,394	6,439	5,438	6,000	6,178	6,338	
100-780-6130	Vision Insurance	1,105	1,143	914	1,200	1,089	1,268	
100-780-6135	Life Insurance	455	450	393	384	436	415	
100-780-6145	Tuition Reimbursement	0	0	0	1,000	400	500	
100-780	**Total Salary & Benefits**	**357,251**	**376,726**	**345,385**	**390,657**	**399,994**	**425,054**	
100-780-6200	Fiscal Services	5,200	5,200	4,970	5,200	5,200	5,200	
100-780-6215	Engineering Services	844	1,331	2,783	0	0	0	Reclassed to Engineering Department
100-780-6220	Technical Services	16,146	15,354	26,604	24,901	53,317	0	Transferred signal light maint to new acct 100-780-6321
100-780-6222	IT Services	0	0	0	0	0	5,621	Moved from account 100-780-6220
100-780-6240	General Contract Services	1,534	1,046	2,935	1,725	1,725	1,725	Disposal Fees, Misc. Contract Services, Printer Maint
100-780-6300	Equipment Maintenance	0	0	3	0	0	0	
100-780-6315	Vehicle/ Equipment Maintenance	14,633	10,060	15,779	14,750	11,108	12,750	
100-780-6320	Streetlight Maintenance	2,307	3,561	2,701	5,000	5,000	1,500	
100-780-6321	Signal Light Maintenance	0	0	0	0	0	29,280	Preventative Maintenance, Repairs & Call-Outs
100-780-6410	Departmental Supplies	0	0	645	1,200	800	600	
100-780-6415	Small Tools/Shop Supplies	522	2,544	2,737	3,000	2,230	2,702	
100-780-6425	Fuel	17,990	12,114	15,202	14,000	15,481	15,000	
100-780-6430	Chemicals	260	0	0	500	500	500	
100-780-6435	Safety Supplies	952	746	1,026	1,250	1,039	1,250	
100-780-6440	Uniform	2,339	1,865	2,647	3,840	2,218	3,840	
100-780-6500	Rents & Leases - Equipment	346	0	277	746	1,000	1,000	
100-780-6605	Advertising	0	0	347	500	500	500	
100-780-6610	Training & Travel	221	62	254	774	774	774	
100-780-6620	Dues & Publications	0	0	0	100	100	100	
100-780-6625	Medical Services	255	301	234	500	370	500	
100-780-6700	Telephone	1,440	1,398	1,639	1,830	1,975	2,286	Landline Service, Cell Phone Service, Tablet Service Fee

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-780-6720	Utilities - Lights	51,627	56,633	62,274	57,400	55,310	57,400	
100-780-6725	Utilities - Traffic Signals	7,557	7,748	7,823	9,225	9,225	9,225	
100-780-6750	Property Tax	6,525	0	0	0	59	0	
100-780-6760	Permits & Fees	200	0	0	100	100	100	Class B License Renewal Reimbursements
100-780	**Total Operation & Maintenance**	**130,898**	**119,964**	**150,879**	**146,541**	**168,031**	**151,853**	
100-780-8000	Principal Payment	37,847	32,797	28,523	29,746	29,403	12,107	Capital Lease - Boom Truck #53
100-780-8100	Interest Payment	6,328	4,586	3,112	1,890	1,835	551	Capital Lease - Boom Truck #53
100-780	**Total Debt Service**	**44,176**	**37,383**	**31,635**	**31,636**	**31,238**	**12,658**	
100-780	**TOTAL EXPENSES - Streets**	**532,325**	**534,073**	**527,900**	**568,834**	**599,263**	**589,565**	
	Streets - Urban Forestry							
100-781-6001	Salaries & Wages, Full-Time	153,956	152,649	136,296	140,659	148,624	146,715	
100-781-6005	Overtime	5,714	6,337	5,550	7,000	3,047	7,000	
100-781-6100	FICA/Medicare - Employer	2,301	2,297	2,039	2,142	2,168	2,229	
100-781-6105	Retirement	34,685	37,697	34,712	37,940	38,961	41,020	
100-781-6110	Worker's Compensation	8,874	8,400	6,029	9,520	6,936	11,618	
100-781-6120	Medical Insurance	47,195	48,511	60,326	71,690	66,690	74,894	
100-781-6123	Post Retirement Medical Insurance	2,284	1,935	1,782	2,100	1,993	2,100	
100-781-6125	Dental Insurance	5,354	5,244	4,132	5,250	5,021	5,250	
100-781-6130	Vision Insurance	908	913	766	1,050	895	1,050	
100-781-6135	Life Insurance	368	344	332	336	354	336	
100-781-6145	Tuition Reimbursement	0	0	0	1,000	0	1,000	
100-781	**Total Salary & Benefits**	**261,638**	**264,327**	**251,963**	**278,686**	**274,689**	**293,212**	
100-781-6220	Technical Services	1,500	4,122	3,562	7,052	6,134	0	Moved to account 100-781-6222
100-781-6222	IT Services	0	0	0	0	0	6,134	Springbrook, Laserfiche, Phones, GIS, Renewals
100-781-6240	General Contract Services	732	709	0	1,125	1,125	625	Tipping Fees to City of Modesto for Chippings/Brush
100-781-6315	Vehicle/ Equipment Maintenance	13,233	13,712	14,628	15,800	15,800	15,027	Scheduled & Unscheduled Maintenance & Repairs
100-781-6410	Departmental Supplies	4,495	3,519	4,039	3,500	3,500	3,500	Miscellaneous Departmental Supplies
100-781-6415	Small Tools/Shop Supplies	1,883	2,982	2,700	3,000	3,000	2,500	Tool rental 2 ee's, welding supplies etc.
100-781-6425	Fuel	15,985	21,001	22,247	18,000	22,540	20,000	
100-781-6430	Chemicals	345	367	756	1,000	1,000	1,000	Omega, Tree injections, seasonal merit for treating trees
100-781-6435	Safety Supplies	840	637	1,263	1,000	1,285	1,000	First Aid /Fire Extinguisher Maint, Safety Videos / Program
100-781-6440	Uniform	2,478	2,698	3,746	4,000	4,000	4,000	
100-781-6500	Rents & Leases - Equipment	2	0	0	400	400	200	
100-781-6605	Advertising	0	0	0	200	200	200	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
100-781-6610	Training & Travel	1,103	1,480	2,013	2,868	2,868	2,868	
100-781-6620	Dues & Publications	0	775	0	1,220	1,220	1,220	
100-781-6625	Medical Services	454	1,280	407	500	500	500	
100-781-6700	Telephone	1,237	1,269	2,285	1,600	2,143	2,782	
100-781-6760	Permits & Fees	0	0	0	150	150	150	
100-781	**Total Operation & Maintenance**	**44,286**	**54,551**	**57,646**	**61,415**	**65,865**	**61,706**	
100-781-7504	Vehicle	0	0	0	30,000	33,578	0	
100-781-7561	Tree Maintenance & Inventory Program	0	0	0	0	71,170	66,170	$51,544 (72.42%) reimbursed by Grant 100-x-5292
100-781	**Total Capital**	**0**	**0**	**0**	**30,000**	**104,748**	**66,170**	
100-781	**TOTAL EXPENSES - Urban Forestry**	**305,925**	**318,878**	**309,609**	**370,101**	**445,302**	**421,088**	
100	**TOTAL EXPENSES - FUND 100**	**8,296,880**	**9,038,588**	**10,723,370**	**11,728,059**	**13,260,525**	**12,982,783**	
	Transfers Out of General Fund							
100-999-9015	To General Plan Update Master Plans	175,000	0	0	0	0	50,000	Housing Element Update (partial)
100-999-9012	Transfer to Neighborhood Stabilization Prc	0	0	10,757	0	0	0	
100-999-9016	To LMD'S	0	0	0	25,196	25,196	25,196	
100-999	**Total Transfers Out**	**175,000**	**0**	**10,757**	**25,196**	**25,196**	**75,196**	
100	**GRAND TOTAL EXPENSES**	**8,471,880**	**9,038,588**	**10,734,127**	**11,753,255**	**13,285,721**	**13,057,979**	
100	**TOTAL REVENUE**	**8,422,259**	**8,212,306**	**9,933,938**	**11,773,842**	**12,674,982**	**13,061,420**	
	NET REVENUE VS EXPENSES	**-49,621**	**-826,282**	**-800,189**	**20,587**	**-610,739**	**3,441**	

GENERAL FUND

RESERVES

GENERAL FUND RESERVES 2014-2015

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	General Fund Reserve							
101-000-5600	Interest	9,131	16,312	13,596	15,510	15,510	15,510	
101	**Total Revenue**	**9,131**	**16,312**	**13,596**	**15,510**	**15,510**	**15,510**	
101	**TOTAL EXPENSES - GF Reserve**	**0**	**0**	**0**	**0**	**0**	**0**	
101	**NET REVENUE VS EXPENSES**	**9,131**	**16,312**	**13,596**	**15,510**	**15,510**	**15,510**	
	Bond Administrative Fees							
102-000-5009	Mello Roos Assmt-Admin Portion	66,215	70,913	203,774	80,647	80,647	80,647	
102-000-5600	Interest Income	1,920	635	409	729	729	729	
102-000-5602	Delinquency Penalty-10%	34,432	23,763	17,723	20,000	20,000	0	
102-000-5795	Miscellaneous Reimbursements	5,187	0	0	0	0	0	
102	**Total Revenue**	**107,754**	**95,311**	**221,907**	**101,376**	**101,376**	**81,376**	
	Expenses							
102-000-6200	Fiscal Services	9,900	6,150	6,650	7,000	7,000	10,000	
102-000-6205	Legal Services	3,225	0	0	0	0	0	
102-000-6221	Consulting Services	0	0	0	0	0	0	
102-000-6240	General Contract Services	30,292	24,509	32,161	30,000	30,000	30,000	
102-000-6405	Postage	751	112	25	100	100	200	
102-000-6610	Training & Travel	0	0	0	0	0	5,000	
102-000-6899	Miscellaneous Expenses	0	587	10,186	0	0	0	
102	**Total Operation & Maintenance**	**44,168**	**31,357**	**49,022**	**37,100**	**37,100**	**45,200**	
102-799-7102	City Hall Improvements	0	0	19,947	0	0	0	
102-000-7501	Computer Equipment	0	0	0	0	0	0	
102-999-9000	To General Fund	326,000	80,000	80,000	80,000	80,000	80,000	
102	**Total Capital/Transfers**	**326,000**	**80,000**	**99,947**	**80,000**	**80,000**	**80,000**	
102	**TOTAL EXPENSES - Bond Admin**	**370,168**	**111,357**	**148,970**	**117,100**	**117,100**	**125,200**	
102	**NET REVENUE VS EXPENSES**	**-262,414**	**-16,046**	**72,937**	**-15,724**	**-15,724**	**-43,824**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Self Insurance Reserve							
105-000-5600	Interest Income	1,895	1,695	1,505	1,500	1,500	750	
105-000-5715	Self-Insurance Refund - RMA	82,924	40,240	28,815	18,500	11,569	11,569	
105	**Total Revenue**	**84,819**	**41,935**	**30,320**	**20,000**	**13,069**	**12,319**	
	Expenses							
105-000-6630	Claims & Settlements	0	0	0	10,000	10,000	253,667	Keystone Settlement
105-000-6632	Retro Adjustment Payments	0	0	0	10,000	10,000	10,000	
105-999-9000	To General Fund	0	0	0	0	0	58,333	Keystone General Plan Fee Offset
105	**Total Operation & Maintenance**	**0**	**0**	**0**	**20,000**	**20,000**	**322,000**	
105	**TOTAL EXPENSES - Self Ins Res**	**0**	**0**	**0**	**20,000**	**20,000**	**322,000**	
105	**NET REVENUE VS EXPENSES**	**84,819**	**41,935**	**30,320**	**0**	**-6,931**	**-309,681**	
	Master Plan							
111-000-5310	Developer Reimbursement	0	1,525	0	0	0	0	
111-000-5311	Stake Holder Payments	9,000	26,000	56	0	0	0	
111-000-5600	Interest Income	-474	156	175	100	100	100	
111-998-5900	From General Fund	175,000	0	0	0	0	50,000	Housing Element Update
111	**Total Revenue**	**183,526**	**27,680**	**231**	**100**	**100**	**50,100**	
	Expenses							
111-000-6240	General Contract Services	217,924	0	0	0	0	90,000	Housing Element Update
111-999-9000	To General Fund	0	0	0	0	0	0	
111	**Total Operation & Maintenance**	**217,924**	**0**	**0**	**0**	**0**	**90,000**	
111	**TOTAL EXPENSES - Master Plan**	**217,924**	**0**	**0**	**0**	**0**	**90,000**	
111	**NET REVENUE VS EXPENSES**	**-34,398**	**27,680**	**231**	**100**	**100**	**-39,900**	

HOUSING FUND

HOUSING PROGRAMS 2014-2015

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	310 - 1996 CDBG Loan							
310-000-5790	Miscellaneous Revenue	0	0	0	3,489	0	0	
310	**Total Revenue**	**0**	**0**	**0**	**3,489**	**0**	**0**	
310	**TOTAL EXPENSES - Fund 310**	**0**	**0**	**0**	**0**	**0**	**0**	
	NET REVENUE VS EXPENSES	**0**	**0**	**0**	**3,489**	**0**	**0**	
	311 - HOUSING PROGRAM							
311-000-5600	Interest Income	942	1,110	1,131	1,000	1,557	1,000	
311-998-5921	From Fund 313	105,704	0	0	0	0	0	
311	**Total Revenue**	**106,646**	**1,110**	**1,131**	**1,000**	**1,557**	**1,000**	
	Expenses							
311-000-6275	Housing Rehabilitation	0	0	0	30,000	10,000	10,000	
311-000-6800	First Time Homebuyers	0	0	0	30,000	50,000	0	
311	**Total Operation & Maintenance**	**0**	**0**	**0**	**60,000**	**60,000**	**10,000**	
311	**TOTAL EXPENSES - Fund 311**	**0**	**0**	**0**	**60,000**	**60,000**	**10,000**	
311	**NET REVENUE VS EXPENSES**	**106,646**	**1,110**	**1,131**	**-59,000**	**-58,443**	**-9,000**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	312 - County Consortium							
312-000-5295	Federal Grant	240,296	347,336	91,474	116,875	116,875	135,000	
312-000-5600	Interest Income	-617	0	10	0	0	0	
312	**Total Revenue**	**239,679**	**347,336**	**91,484**	**116,875**	**116,875**	**135,000**	
	Expenses							
312-000-6240	Project Administration	9,829	523	410	600	600	600	
312-000-7578	Downtown Overlay/Infrastructure	241,946	313,747	0	0	0	0	
312-000-7579	Fourth Street Infrastructure	0	0	75,156	104,999	104,999	121,000	
312-999-9000	To General Fund - Admin Costs	21,532	17,229	1,101	11,276	8,364	13,400	
312	**Total Projects**	**273,307**	**331,499**	**76,667**	**116,875**	**113,963**	**135,000**	
312	**TOTAL EXPENSES - Fund 312**	**273,307**	**331,499**	**76,667**	**116,875**	**113,963**	**135,000**	
312	**NET REVENUE VS EXPENSES**	**-33,628**	**15,837**	**14,818**	**0**	**2,912**	**0**	
	313 - First Time Home Buyers							
313-000-5600	Interest Income	424	16	331	600	1,409	1,409	
313-000-5601	Interest on Loans	0	0	0	0	132	132	
313	**Total Revenue**	**424**	**16**	**331**	**600**	**1,540**	**1,540**	
	Expenses							
313-999-9010	To Fund 311	105,704	0	0	0	0	0	
313	**Total Projects**	**105,704**	**0**	**0**	**0**	**0**	**0**	
313	**TOTAL EXPENSES - Fund 313**	**105,704**	**0**	**0**	**0**	**0**	**0**	
313	**NET REVENUE VS EXPENSES**	**-105,280**	**16**	**331**	**600**	**1,540**	**1,540**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	314 - Federal Home Program							
314-000-5295	Federal Grant	117,506	62,747	7,546	82,900	82,900	80,000	
314-000-5600	Interest Income	-413	33	15	0	0	100	
314-000-5790	Miscellaneous Revenue	10,810	0	0	0	0	0	
314	**Total Revenue**	**127,903**	**62,780**	**7,561**	**82,900**	**82,900**	**80,100**	
	Expenses							
314-000-6240	Project Administration	17	0	0	0	0		
314-000-6275	Rehabilitation	58,271	11,074	15,978	15,000	15,000	15,000	
314-000-6800	First Time Home Buyers	90,000	17,850	0	45,000	45,000	57,100	
314-999-9000	To General Fund - Admin Costs	11,292	13,730	7,546	8,000	4,083	8,000	
314	**Total Projects**	**159,580**	**42,654**	**23,524**	**68,000**	**64,083**	**80,100**	
314	**TOTAL EXPENSES - Fund 314**	**159,580**	**42,654**	**23,524**	**68,000**	**64,083**	**80,100**	
314	**NET REVENUE VS EXPENSES**	**-31,678**	**20,126**	**-15,963**	**14,900**	**18,817**	**0**	
	316 - Neighborhood Stabilization Program (NSP)							
316-000-5295	Federal Grant	16,484	8,307	0	0	0	0	
316-000-5600	Interest Income	25	2	0	0	0	0	
316-000-5790	Miscellaneous Revenue	0	0	10,757	0	0	0	
316	**Total Revenue**	**16,509**	**8,309**	**10,757**	**0**	**0**	**0**	
	Expenses							
316-999-9000	To General Fund	20,000	20,000	0	0	0	0	
316	**Total Projects**	**20,000**	**20,000**	**0**	**0**	**0**	**0**	
316	**TOTAL EXPENSES - Fund 316**	**20,000**	**20,000**	**0**	**0**	**0**	**0**	
316	**NET REVENUE VS EXPENSES**	**-3,491**	**-11,691**	**10,757**	**0**	**0**	**0**	

IMPACT FEE FUND

IMPACT FEES 2014-2015

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Affordable Housing							
401-000-5143	Affordable Housing in Lieu Fee	0	0	0	36,700	36,700	459,700	50PG + 25BH
401-000-5600	Interest Income	3,490	2,434	1,416	1,500	1,500	1,500	
401	**Total Revenue**	**3,490**	**2,434**	**1,416**	**38,200**	**38,200**	**461,200**	
	Expenses							
401-000-6990	Refund Prior Year BP	36,555	0	0	0	0	0	
401	**Total Operations/Capital Outlay**	**36,555**	**0**	**0**	**0**	**0**	**0**	
401	**TOTAL EXPENSES - Affordable Housing**	**36,555**	**0**	**0**	**0**	**0**	**0**	
401	**NET REVENUE VS EXPENSES**	**-33,065**	**2,434**	**1,416**	**38,200**	**38,200**	**461,200**	
	Community Facility							
402-000-5120	Sports Complex Fee	0	0	0	9,900	9,900	53,482	25BH+multi
402-000-5121	Community/Sr. Center Fee	0	0	0	23,250	23,250	161,376	50PG + 25BH+multi
402-000-5122	Aquatic Center Fee	0	0	0	0	0	31,980	Multi
402-000-5123	Park Development Fee	0	0	0	0	0	134,420	Multi
402-000-5282	BHRS Skate Park Art Wall	4,800	0	0	0	0	0	
402-000-5600	Interest Income	5,332	1,314	675	600	600	600	
402-000-5705	Donations	0	2,500	0	0	0	0	
402-000-5795	Misc Reimbursements	0	2,200	0	0	0	0	
402	**Total Revenue**	**10,132**	**6,014**	**675**	**33,750**	**33,750**	**381,858**	
	Expenses							
402-000-7550	Improvements Expense	2,335	0	0	20,574	20,574	0	
402-000-7554	Sports Complex Project	2,709	74,597	0	0	0	0	
402-000-7555	Community/Sr.- Skate Park	596,409	176,504	6,750	15,000	4,307	0	
402-000-7556	Community/Sr. Center Project	96	18,216	14,708	2,800	59,017	0	
402-000-7557	Aquatic Ctr Improvements	0	67,428	0	2,900	2,114	11,000	Replace Umbrellas/Shade Structures
402-000-7558	Hammon Ctr Improvements	0	2,911	0	13,000	14,829	0	
402-000-7559	Chevron Project - Solar Panel Area	0	0	0	15,000	4,990	0	
402-000-7560	Machinery & Equipment	0	0	9,174	0	0	0	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
402-000-7700	Amaryllis Park	0	0	0	30,000	30,000	0	
402-000-7701	Westside Transfer Facility	0	10,770	9,772	0	0	0	
402	**Total Capital**	**601,549**	**350,427**	**40,404**	**99,274**	**135,831**	**11,000**	
402	**TOTAL EXPENSES - Community Fac**	**601,549**	**350,427**	**40,404**	**99,274**	**135,831**	**11,000**	
402	**NET REVENUE VS EXPENSES**	**-591,417**	**-344,413**	**-39,729**	**-65,524**	**-102,081**	**370,858**	
	General Government Fees							
404-000-5110	City Hall Fee	466	9,517	81,587	27,300	1,059	37,809	50PG + 25BH+multi
404-000-5111	Corporation Yard Fee	875	12,930	82,654	32,550	1,413	67,262	50PG + 25BH+multi
404-000-5600	Interest Income	3,517	2,175	1,984	2,000	2,000	2,000	
404-000-5795	Misc Reimb-Mello Roos Cty Hall	145,000	0	0	0	0	0	
404	**Total Revenue**	**149,857**	**24,622**	**166,225**	**61,850**	**4,472**	**107,071**	
	Expenses							
404-000-6205	Legal Services	0	0	7,132	5,000	5,000	5,000	
404	**Total Operation & Maintenance**	**0**	**0**	**7,132**	**5,000**	**5,000**	**5,000**	
404-000-7559	Chevron Project - Solar Panel Area	0	0	0	8,000	2,919	0	
404-000-7560	City Hall Expenses	0	57,538	6,128	150,500	188,462	1,271	Computer & Monitors
404-000-7561	Corp Yard Equipment Expenses	309,411	62,116	92,334	270,000	56,050	10,000	Carpet extractor, Multi-surface floor machine
404	**Total Capital**	**309,411**	**119,654**	**98,462**	**428,500**	**247,431**	**11,271**	
404	**TOTAL EXPENSES - General Govt**	**309,411**	**119,654**	**105,595**	**433,500**	**252,431**	**16,271**	
404	**NET REVENUE VS EXPENSES**	**-159,554**	**-95,032**	**60,630**	**-371,650**	**-247,959**	**90,800**	
	Parkland Fees							
410-000-5144	Parkland In-lieu Fee	0	0	0	0	0	191,828	Multi
410-000-5600	Interest Income	85	69	58	50	50	75	
410	**Total Revenue**	**85**	**69**	**58**	**50**	**50**	**191,903**	
	Expenses							
410-000-7550	Improvements Expense	0	0	0	15,206	0	15,206	Update Park / Landscape Standards, Parking Lights
410	**Total Capital**	**0**	**0**	**0**	**15,206**	**0**	**15,206**	
410	**TOTAL EXPENSES - Parkland**	**0**	**0**	**0**	**15,206**	**0**	**15,206**	
	NET REVENUE VS EXPENSES	**85**	**69**	**58**	**-15,156**	**50**	**176,697**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Street Impact Fees							
412-000-5140	Street Improvement Fee	8,862	394,853	135,486	61,860	181,249	201,708	Multi
412-000-5145	I-5 Sperry Interchange	233	10,974	71,927	39,000	1,236	2,236	Multi
412-000-5600	Interest Income	14,294	12,562	11,289	10,000	10,000	5,000	
412	**Total Revenue**	**23,388**	**418,389**	**218,702**	**110,860**	**192,485**	**208,944**	
	Expenses							
412-000-7553	Plan Align - Sperry	0	0	0	5,000	0	5,000	Carryover
412-000-7554	Sperry - Reimb Off Site Improv	67,461	0	0	0	0	0	
412-000-7576	I-5 Interchange Project	0	0	0	715,000	0	0	Transferred to Streets
412-000-7578	Sperry/Hwy 33 Traffic Signal	0	9,308	0	0	0	0	
412-000-7579	Street Master Plan	0	88,266	67,149	34,585	14,759	15,000	Carryover
412-999-9012	Transfer to Streets (I-5 Interchange Project)	0	0	0	0	50,000	665,000	Carryover
412	**Total Capital**	**67,461**	**97,574**	**67,149**	**754,585**	**64,759**	**685,000**	
412	**TOTAL EXPENSES - Street**	**67,461**	**97,574**	**67,149**	**754,585**	**64,759**	**685,000**	
412	**NET REVENUE VS EXPENSES**	**-44,073**	**320,816**	**151,553**	**-643,725**	**127,727**	**-476,056**	
	Water Impact Fees							
414-000-5335	Water Connection	36,321	102,821	3,752	7,000	141,184	0	
414-000-5600	Interest Income	-598	18	51	50	50	50	
414	**Total Revenue**	**35,723**	**102,838**	**3,803**	**7,050**	**141,234**	**50**	
	Expenses							
414-000-7560	Machinery & Equipment	0	0	0	5,000	0	5,000	Carryforward
414-000-7573	Water Lines - Sperry	111,787	0	0	0	0	0	
414	**Total Capital**	**111,787**	**0**	**0**	**5,000**	**0**	**5,000**	
414	**TOTAL EXPENSES - Water Cap**	**111,787**	**0**	**0**	**5,000**	**0**	**5,000**	
414	**NET REVENUE VS EXPENSES**	**-76,064**	**102,838**	**3,803**	**2,050**	**141,234**	**-4,950**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Storm Drain							
415-000-5153	Storm Drain Fees	21,105	274,303	32,601	114,342	30,866	207,600	50PG + 25BH
415-000-5600	Interest Income	8,191	6,951	5,986	5,000	5,000	5,000	
415	**Total Revenue**	**29,296**	**281,253**	**38,587**	**119,342**	**35,866**	**212,600**	
	Expenses							
415-000-7551	Hwy 33 StormLine Phase I	0	0	0	0	0	57,000	
415-000-7552	Tyler Street - Storm Line	0	0	0	70,000	0	70,000	Carryforward
415-000-7570	Salado Crk - Landscape/Irrigation	4,900	0	0	0	0	0	
415-000-7553	Hwy 33 Pipe Project	0	0	0	350,000	0	350,000	Carryforward
415-000-7554	Storm Drain - Master Plan	0	70,436	39,538	41,556	0	110,000	Carryforward
415-000-7555	Country Hollow / Hwy 33 Lift Station	0	0	0	125,000	0	125,000	Carryforward
415-000-7557	Barros Retaining Wall	0	0	4,200	90,000	74,059	0	
415-000-7558	Corp Yard/Water Tank Drain	0	0	0	0	0	100,000	
415-000-7559	Flood Plan Mapping (200/500 year)	0	0	0	0	0	100,000	
415-999-9012	To Street Fund	111,040	0	0	0	0	0	
415-999-9013	To Sewer CIP	0	0	0	36,667	47,143	0	
415	**Total Operations/Capital**	**115,940**	**70,436**	**43,738**	**713,223**	**121,202**	**912,000**	
415	**TOTAL EXPENSES - Storm Drain**	**115,940**	**70,436**	**43,738**	**713,223**	**121,202**	**912,000**	
415	**NET REVENUE VS EXPENSES**	**-86,644**	**210,818**	**-5,151**	**-593,881**	**-85,336**	**-699,400**	
	Sewer Impact							
416-000-5335	Sewer Connection	12,301	159,227	4,800	0	93,080	0	
416-000-5600	Interest Income	2,117	1,081	816	1,000	1,000	1,000	
416	**Total Revenue**	**14,418**	**160,309**	**5,616**	**1,000**	**94,080**	**1,000**	
	Expenses							
416-000-7560	Machinery & Equipment	0	0	0	5,000	0	5,000	Carryforward
416-000-7559	Chevron Project - Solar Panel Area	0	0	0	40,000	39,104	0	
416-999-9013	To Sewer CIP	340,000	0	180,000	20,000	25,714	0	
416	**Total Capital**	**340,000**	**0**	**180,000**	**65,000**	**64,818**	**5,000**	
416	**TOTAL EXPENSES - Sewer Impact**	**340,000**	**0**	**180,000**	**65,000**	**64,818**	**5,000**	
416	**NET REVENUE VS EXPENSES**	**-325,582**	**160,309**	**-174,384**	**-64,000**	**29,262**	**-4,000**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Water Acquisition Fee							
440-000-5145	Water Acquisition Fee	0	0	0	108,400	108,400	131,050	50PG
440-000-5315	Rental Income	3,812	3,812	3,812	3,812	3,812	3,812	
440-000-5600	Interest Income	2,327	79	79	500	500	500	
440	**Total Revenue**	**6,139**	**3,891**	**3,891**	**112,712**	**112,712**	**135,362**	
	Expenses							
440-999-9013	Transfer to Water Capital	574,000	0	0	0	0	0	
440	**Total Transfers**	**574,000**	**0**	**0**	**0**	**0**	**0**	
440	**TOTAL EXPENSES - Water Acquisition**	**574,000**	**0**	**0**	**0**	**0**	**0**	
440	**NET REVENUE VS EXPENSES**	**-567,861**	**3,891**	**3,891**	**112,712**	**112,712**	**135,362**	

PUBLIC SAFETY FUND

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Patterson Gardens Fire Assessment							
189-000-5040	Assessment Fees	326,275	333,652	342,617	361,111	361,111	393,376	50 PG Res Units
189-000-5600	Interest Income	889	510	218	250	250	250	
189	**Total Revenue**	**327,163**	**334,162**	**342,835**	**361,361**	**361,361**	**393,626**	
	Expenses							
189-000-6200	Fiscal Service	4,446	4,560	4,494	5,000	5,000	5,000	
189	**Total Operation & Maintenance**	**4,446**	**4,560**	**4,494**	**5,000**	**5,000**	**5,000**	
189-999-9013	To Fire Station 2	305,050	317,199	349,457	400,000	400,000	400,000	
189	**Total Transfers**	**305,050**	**317,199**	**349,457**	**400,000**	**400,000**	**400,000**	
189	**TOTAL EXPENSES - PG Fire District**	**309,496**	**321,759**	**353,951**	**405,000**	**405,000**	**405,000**	
	NET REVENUE VS EXPENSES	**17,667**	**12,403**	**-11,116**	**-43,639**	**-43,639**	**-11,374**	
	Fire Station #2							
190-000-5040	Assessment Fees	739,302	754,853	771,479	842,611	842,611	959,664	25 BH Res Units - Project XX - 16 Multi-Units
190-000-5157	Inspection Fees	0	0	0	15,000	0	0	
190-000-5285	West Stan Fire Reimbursements	0	0	0	14,500	14,500	0	
190-000-5315	Rental Income	930	3,410	1,550	0	0	0	
190-000-5600	Interest Income	5,527	4,766	1,697	1,000	943	943	
190-405-5794	Salary Reimbursement	3,245	2,987	0	0	137	137	
190-000-5795	Miscellaneous Reimbursement	0	0	1,235	2,000	2,000	2,000	
190-998-5918	From Fund 189	305,050	317,199	349,457	400,000	400,000	400,000	
190	**Total Revenue**	**1,054,053**	**1,083,215**	**1,125,418**	**1,275,111**	**1,260,192**	**1,362,744**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Expenses							
190-400-6001	Salaries & Wages, Full-Time	0	0	117,405	0	0	0	
190-400-6005	Overtime	0	0	33,678	0	0	0	
190-400-6015	Holiday Pay	0	0	6,319	0	0	0	
190-400-6020	Uniform Allowance	0	0	1,675	0	0	0	
190-400-6100	FICA/Medicare - Employer	0	0	2,305	0	0	0	
190-400-6105	Retirement	0	0	45,132	0	0	0	
190-400-6110	Worker's Compensation	0	0	11,111	0	0	0	
190-400-6120	Medical Insurance	0	0	38,460	0	0	0	
190-400-6123	Post Retirement Medical Insurance	0	0	1,023	0	0	0	
190-400-6125	Dental Insurance	0	0	2,594	0	0	0	
190-400-6130	Vision Insurance	0	0	443	0	0	0	
190-400-6135	Life Insurance	0	0	346	0	0	0	
190-400-6145	Tuition Reimbursement	0	0	0	0	0	0	
190-400	**Total Salary & Benefits**	**0**	**0**	**260,492**	**0**	**0**	**0**	
190-400	**TOTAL EXPENSES - CFD Sta I**	**0**	**0**	**260,492**	**0**	**0**	**0**	
	Expenses							
190-405-6001	Salaries & Wages, Full-Time	500,029	511,706	486,724	543,948	553,051	524,762	
190-405-6002	Salaries & Wages, Part-Time	0	1,704	0	0	0	0	
190-405-6005	Overtime	48,278	89,514	94,723	74,328	99,187	97,480	
190-405-6006	Overtime - Strike Team	0	0	0	0	36,874	0	
190-405-6015	Holiday Pay	25,163	25,551	20,473	22,319	20,274	20,528	
190-405-6020	Uniform Allowance	6,927	6,406	6,258	7,840	7,432	7,560	
190-405-6100	FICA/Medicare - Employer	8,327	9,138	8,755	9,402	10,146	9,430	
190-405-6105	Retirement	168,339	190,475	178,834	212,948	212,580	212,895	
190-405-6110	Worker's Compensation	41,029	43,192	40,335	46,910	43,982	52,564	
190-405-6120	Medical Insurance	143,198	137,114	122,723	141,451	145,139	132,840	
190-405-6123	Post Retirement Medical Insurance	5,620	4,104	3,909	5,184	5,082	4,584	
190-405-6125	Dental Insurance	13,073	11,553	8,837	12,960	13,108	11,460	
190-405-6130	Vision Insurance	2,302	2,128	1,775	2,592	2,275	2,292	
190-405-6135	Life Insurance	927	818	1,111	2,401	2,425	2,126	
190-405-6140	Disability Insurance	0	-27	0	0	0	0	
190-405-6145	Tuition Reimbursement	1,774	3,251	3,409	10,000	6,051	8,000	
190-405	**Total Salary & Benefits**	**964,986**	**1,036,627**	**977,867**	**1,092,284**	**1,157,608**	**1,086,521**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
190-405-6200	Fiscal Service	5,215	5,586	12,474	10,000	5,367	12,500	Possible annexation
190-405-6220	Technical Services	0	12,571	11,510	15,618	20,478	0	Moved to new account# 190-405-6222
190-405-6222	IT Services	0	0	0	0	0	20,478	Springbrook, Laserfiche, Phones, GIS, Renewals
190-405-6240	General Contract Services	2,909	1,215	10,639	11,875	8,184	11,000	
190-405-6300	Equipment Maintenance	4,879	4,536	2,606	6,000	4,058	5,000	
190-405-6315	Vehicle Maintenance	1,795	7,742	17,152	20,000	11,164	20,000	
190-405-6400	Office Supplies	625	401	539	1,000	542	1,000	
190-405-6410	Departmental Supplies	4,658	5,902	2,938	6,000	5,172	8,000	Operating supplies / foam / medical supplies (gloves, etc.)
190-405-6415	Small Tools	379	387	957	1,700	1,077	1,500	
190-405-6420	Janitorial Supplies	578	741	987	500	545	1,500	
190-405-6425	Fuel	6,549	8,464	8,176	9,000	8,070	9,500	
190-405-6440	Uniforms	247	751	4,034	5,000	729	5,000	Additional badge/buckle per MOU/New Positions
190-405-6500	Rents & Leases - Equipment	1,558	1,497	3,827	4,180	3,937	4,180	
190-405-6600	Printing	0	0	0	500	439	500	Gov Clarity Map Project
190-405-6605	Advertising	0	0	450	500	0	500	Potential testing notifications
190-405-6610	Training & Travel	0	6,754	11,811	9,983	6,646	8,000	State Fire Training classes / in-house sponsored
190-405-6612	Community Risk Reduction Program	0	0	0	0	0	2,500	Community Outreach, Education and Fire Prevention
190-405-6625	Medical Services	332	7,236	10,346	9,000	6,904	7,000	WFI (4)Captains / (3) Engineers
190-405-6700	Telephone	3,784	6,654	5,059	4,000	7,438	7,500	
190-405-6720	Utilities	7,264	9,012	11,151	10,000	16,951	11,000	
190-405-6750	Property Tax & Assessments	4,631	6,793	6,348	6,200	7,323	7,543	
190-405	**Total Operation & Maintenance**	**45,403**	**86,240**	**121,004**	**131,056**	**115,025**	**144,201**	
190-405-7501	Computer Equipment	0	0	0	0	1,802	0	
190-405-7505	Office Furniture/Appliances	0	2,099	0	0	0	0	
190-405	**Total Capital**	**0**	**2,099**	**0**	**0**	**1,802**	**0**	
190-999-9000	To General Fund	102,327	168,973	337,946	339,240	339,240	339,240	
190-405	**Total Transfers**	**102,327**	**168,973**	**337,946**	**339,240**	**339,240**	**339,240**	
190-405	**TOTAL EXPENSES - CFD Sta II**	**1,112,716**	**1,293,939**	**1,436,818**	**1,562,580**	**1,613,675**	**1,569,962**	
	TOTAL EXPENSES - CFD	**1,112,716**	**1,293,939**	**1,697,309**	**1,562,580**	**1,613,675**	**1,569,962**	
	NET REVENUE VS EXPENSES	**-58,663**	**-210,724**	**-571,892**	**-287,469**	**-353,484**	**-207,217**	

Public Safety Impact

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
408-000-5130	Police Fee	233	7,783	40,893	8,800	562	79,240	
408-000-5131	Fire Fee	1,226	888	163,173	52,000	1,348	263,764	
408-000-5600	Interest Income	5,653	3,855	3,258	1,500	0	0	
408-000-5796	Reimbursement - District	0	0	0	12,000	0	34,000	Station-1 Remodel ($25K), Rescue-1 ($9K)
408	**Total Revenue**	**7,112**	**12,527**	**207,324**	**74,300**	**1,910**	**377,004**	
	Expenses							
408-000-6221	Consulting-Public Safety Facility	0	0	18,750	18,000	30,000	0	
408-000-6901	Animal Shelter facility contribution	121,299	0	0	0	0	0	
408-000-7104	Fire Station Construction	0	23,641	0	0	0	0	
408-000-7500	Police Station Remodel	0	23,641	0	0	0	0	
408-000-7501	Computer Equipment	0	5,933	4,947	0	732	0	
408-000-7503	Equipment			18,270	0	0	98,000	Paramedic Prgrm, Radios, Hose, Extrication, ALS, I
408-000-7504	Vehicle - Fire	0	0	0	0	0	25,000	2005 Dodge PAT-3 Command Vehicle
408-000-7505	Office Furniture/Appliances - Fire	0	0	1,308	5,500	5,517	5,000	
408-000-7610	Fire Station II Drainage	13,750	0	0	0	0	0	
408-000-7612	CCTV Security System	10,725	0	0	0	6,575	0	
408-000-7613	Training Props (Improvements)	0	7,428	18,709	30,000	5,943	25,000	
408-000-7614	Fire Station II Improvements	0	18,407	7,751	25,000	800	25,000	
408-000-7615	Public Safety Master Plan	0	48,530	38,197	10,000	0	10,000	
408-000-7616	Mobile Data Computers	0	3,630	0	0	0	0	
408-000-7617	Pub Safety-Comm Equip (Police)	0	2,056	0	0	0	5,000	Lidar (2)
408-000-7618	Fire Station I Improvements	0	6,685	0	0	37,012	54,798	Bay Doors (8) WS to reimb 50%, Windows / HVAC retrofit
408-000-7619	Radar Trailer	0	0	20,074	0	0	0	
408-000-7620	Police Vehicles	0	0	0	0	29,192	0	
408-000-7621	Personal Protective Equip (Fire)	0	0	14,513	15,000	14,087	20,000	
408-000-7622	Technical Rescue Program (Fire)	0	0	15,491	15,000	765	15,000	
408-000-7624	Camera Project (Police)	0	0	0	42,970	42,970	250,000	
408	**Total Operations/Capital**	**145,775**	**139,951**	**158,011**	**161,470**	**173,594**	**532,798**	
408	**TOTAL EXPENSES - Safety Impact**	**145,775**	**139,951**	**158,011**	**161,470**	**173,594**	**532,798**	
	NET REVENUE VS EXPENSES	**-138,663**	**-127,424**	**49,313**	**-87,170**	**-171,683**	**-155,794**	

LMD / BAD / GATEWAY

LANDSCAPE MAINTENANCE/BENEFIT/GATEWAY DISTRICT ASSESSMENTS 2014-2015

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	LMD Assessments							
175-000-5041	Country Hollow - LMD	1,205	1,230	1,192	1,217	1,217	1,217	
175-000-5042	Heartland Ranch - LMD	336,028	219,217	142,885	143,324	143,324	146,182	
175-000-5043	Heartland Ranch Overlay	12,781	13,199	13,651	13,716	13,716	13,988	
175-000-5044	Keystone Bus Park - LMD	196,709	296,038	317,399	322,700	322,704	332,378	
175-000-5045	Kinshire Estates - LMD	3,291	1,028	3,248	3,225	3,225	3,225	
175-000-5046	Miraggio - LMD	15,355	9,622	9,288	10,293	10,293	12,750	
175-000-5047	Patterson Estates - LMD	11,351	10,509	9,362	11,890	12,292	11,890	
175-000-5048	Patterson Gardens - LMD	470,067	490,708	503,283	536,805	536,805	467,875	
175-000-5049	Shirepark Estates - LMD	4,187	3,474	3,555	3,728	3,728	2,417	
175-000-5050	Sutter Pointe - LMD	63,440	76,069	80,796	81,150	81,150	74,520	
175-000-5051	Walker Ranch/Creekside - LMD	489,056	517,988	522,783	512,192	512,192	556,474	
175-000-5052	Walnut Square - LMD	4,415	4,345	4,344	4,364	4,364	4,364	
175-000-5053	Keystone Annex-McShane - LMD	199	278	7,813	7,185	7,185	65,313	
175-000-5600	Interest Income	0	5,544	3,965	2,200	2,200	2,000	
175-000-5794	Salary Reimbursements	0	702	0	0	0	0	
175	**Total Revenue**	**1,608,083**	**1,649,950**	**1,623,563**	**1,653,990**	**1,654,395**	**1,694,591**	
	Expenses							
175-000-6750	Country Hollow - LMD	783	1,731	1,423	8,960	8,960	9,665	
175-000-6751	Heartland Ranch - LMD	122,553	127,097	112,505	244,724	244,724	220,394	
175-000-6752	Heartland Ranch Overlay	2,537	4,683	3,881	13,297	13,297	14,233	
175-000-6753	Keystone Bus Park - LMD	139,443	154,835	201,059	367,493	367,493	413,810	
175-000-6754	Kinshire Estates - LMD	1,184	920	810	2,825	2,825	1,436	
175-000-6755	Miraggio - LMD	10,447	10,865	6,346	10,293	10,293	12,633	
175-000-6756	Patterson Estates - LMD	6,578	5,180	5,225	21,560	21,560	19,981	
175-000-6757	Patterson Gardens - LMD	282,442	269,449	284,615	536,801	536,801	491,787	
175-000-6759	Shirepark Estates - LMD	1,479	1,233	2,483	3,725	3,725	2,415	
175-000-6760	Sutter Pointe - LMD	53,212	50,124	46,039	85,184	85,184	78,798	
175-000-6762	Walker Ranch - LMD	289,768	311,982	331,231	512,179	512,179	597,233	
175-000-6763	Walnut Square - LMD	8,726	12,654	38,690	21,858	21,858	24,268	
175-000-6764	Keystone Annex-McShane - LMD	472	1,175	5,069	7,184	7,184	61,101	
175	**Total Operation & Maintenance**	**919,623**	**951,925**	**1,039,376**	**1,836,083**	**1,836,083**	**1,947,754**	
175	**TOTAL EXPENSES - LMD**	**1,437,638**	**1,599,567**	**1,705,568**	**1,836,083**	**1,836,083**	**1,947,754**	
175	**NET REVENUE VS EXPENSES**	**170,445**	**50,383**	**-82,005**	**-182,093**	**-181,688**	**-253,162**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	BAD Assessments							
176-000-5041	Country Hollow BAD	4,391	4,385	4,347	4,372	4,372	4,372	
176-000-5042	Golden Estates - BAD	6,984	7,519	7,219	7,041	7,041	7,041	
176-000-5043	Heartland Ranch - BAD	58,720	59,471	61,283	61,557	61,557	62,770	
176-000-5045	Keystone Bus Park - BAD	77,267	70,632	73,627	84,038	84,056	99,822	
176-000-5046	Kinshire Estates - BAD	2,939	2,687	2,761	2,713	2,713	2,713	
176-000-5047	Miraggio - BAD	2,988	3,102	3,093	3,346	3,346	3,446	
176-000-5048	Patterson Estates I - BAD	4,493	4,252	4,442	4,220	4,343	4,220	
176-000-5049	Patterson Estates III - BAD	609	678	628	692	873	692	
176-000-5050	Patterson Estates IV - BAD	5,618	5,788	5,468	5,685	5,854	5,685	
176-000-5051	Patterson Gardens - BAD	159,909	152,000	150,362	164,205	164,205	199,817	
176-000-5053	Shirepark Estates - BAD	6,391	6,182	6,159	6,222	6,222	6,222	
176-000-5054	Springshire Estates - BAD	1,291	1,327	1,400	1,370	1,370	1,370	
176-000-5055	Sutter Pointe - BAD	10,136	10,304	10,878	10,938	10,938	11,266	
176-000-5056	Walker Ranch/Creekside - BAD	101,033	114,805	121,210	128,154	128,154	131,997	
176-000-5057	Walnut Square - BAD	2,662	2,635	2,619	2,641	2,641	2,641	
176-000-5058	Weber Estates - BAD	1,736	1,835	1,754	1,779	1,779	1,779	
176-000-5059	Yorkshire Estates - BAD	1,107	1,090	1,107	1,108	1,108	1,108	
176-000-5060	Yorkshire Estates II - BAD	265	291	265	290	291	290	
176-000-5064	Mahaffey Plaza	1,100	1,200	1,211	1,273	1,274	1,311	
176-000-5065	Patterson Plaza (Annexation)	10,857	10,188	10,039	11,747	11,747	13,936	
176-000-5066	Keystone Anne (Mc Shane)	20,689	17,519	17,509	25,816	25,816	26,589	
176-000-5067	Patterson Gardens - BAD Lot E	4,350	3,928	4,172	5,152	5,152	4,015	
176-000-5600	Interest Income	6,559	5,453	4,840	4,000	4,000	4,000	
176	**Total Revenue**	**492,094**	**487,271**	**496,393**	**538,357**	**538,850**	**597,101**	
176-000-6750	Country Hollow BAD	5,447	4,582	5,213	6,876	6,876	6,387	
176-000-6751	Golden Estates - BAD	9,975	8,682	19,182	10,279	10,279	9,572	
176-000-6752	Heartland Ranch - BAD	55,376	45,030	58,536	105,094	105,094	255,582	
176-000-6754	Keystone Bus Park - BAD	37,744	26,571	30,085	92,285	92,285	363,416	
176-000-6755	Kinshire Estates - BAD	3,882	3,301	6,815	6,114	6,114	4,127	
176-000-6756	Miraggio - BAD	2,798	2,113	3,948	4,083	4,083	7,177	
176-000-6757	Patterson Estates I - BAD	1,894	5,215	7,194	7,001	7,001	6,520	
176-000-6758	Patterson Estates III - BAD	405	947	993	937	937	875	
176-000-6759	Patterson Estates IV - BAD	5,903	7,586	8,202	9,585	9,585	8,929	
176-000-6760	Patterson Gardens - BAD	112,800	96,373	111,860	309,986	309,986	637,556	
176-000-6761	Patterson Gardens - BAD Lot E	4,366	3,851	4,607	9,554	9,554	4,012	
176-000-6762	Shirepark Estates - BAD	8,820	8,756	17,931	10,316	10,316	8,500	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
176-000-6763	Springshire Estates - BAD	1,667	1,706	3,305	3,346	3,346	1,711	
176-000-6764	Sutter Pointe - BAD	11,332	8,616	12,971	18,651	18,651	24,203	
176-000-6765	Walker Ranch/Creekside - BAD	114,938	110,781	168,215	126,502	126,502	273,573	
176-000-6766	Walnut Square - BAD	3,435	3,231	4,134	4,200	4,200	2,803	
176-000-6767	Weber Estates - BAD	2,506	2,225	2,433	2,796	2,796	2,603	
176-000-6768	Yorkshire Estates - BAD	990	840	2,155	5,970	5,970	1,335	
176-000-6769	Yorkshire Estates II - BAD	264	245	614	1,885	1,885	347	
176-000-6771	The Villages	730	809	912	0	0	11,651	
176-000-6772	Mahaffey Plaza	1,187	1,128	1,420	1,295	1,295	1,226	
176-000-6773	Patterson Plaza	4,185	2,565	2,856	13,092	13,092	38,783	
176-000-6774	Keystone Anne (Mc Shane)	10,329	7,637	9,834	29,644	29,644	54,384	
176	**Total Operation & Maintenance**	**400,975**	**353,226**	**484,715**	**779,491**	**779,491**	**1,725,271**	
176	**TOTAL EXPENSES - BAD**	**400,975**	**353,226**	**484,715**	**779,491**	**779,491**	**1,725,271**	
176	**NET REVENUE VS EXPENSES**	**91,119**	**134,044**	**11,678**	**-241,133**	**-240,641**	**-1,128,170**	

Gateway Assessments

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
177-000-5061	Assessments	8,714	8,500	8,500	8,500	8,500	8,500	
177-000-5600	Interest	124	74	29	100	100	100	
177	**Total Revenue**	**8,839**	**8,574**	**8,529**	**8,600**	**8,600**	**8,600**	
	Expenses							
177-000-6770	Gateway Expense	6,133	6,019	8,006	9,711	9,711	15,763	
177-999-9000	Transfer General Fund Costs	8,500	8,500	5,753	0	0	0	
177	**Total Operation & Maintenance**	**14,633**	**14,519**	**13,759**	**9,711**	**9,711**	**15,763**	
177	**TOTAL EXPENSES - Gateway Asses**	**14,633**	**14,519**	**13,759**	**9,711**	**9,711**	**15,763**	
177	**NET REVENUE VS EXPENSES**	**-5,795**	**-5,946**	**-5,230**	**-1,111**	**-1,111**	**-7,164**	

ASSESSMENTS FUND

ASSESSMENTS 2014-2015

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	West Patterson Business Park							
191-000-5050	Assessment Fees Keystone	267,777	278,655	291,604	480,652	480,652	505,495	
191-000-5600	Interest Income	8,593	5,729	9,045	8,200	8,200	8,200	
191-000-5795	Miscellaneous Reimbursements	0	1,400,408	0	0	0	0	
191	**Total Revenue**	**276,370**	**1,684,792**	**300,649**	**488,852**	**488,852**	**513,695**	
	Expenses							
191-000-6200	Fiscal Services	0	2,026	7,043	10,000	10,000	10,000	
191-000-6205	Legal Services	0	0	0	0	1,000	1,000	
191-000-6240	General Contract Services	2,540	0	0	0	0	0	
191	**Total Operation & Maintenance**	**2,540**	**2,026**	**7,043**	**10,000**	**11,000**	**11,000**	
191-000-7571	Rodger's Rd Bridge/Park Center	3,866	7,855	85,309	0	0	0	
191-999-9013	Transfer to Sewer CIP	550,000	100,000	0	0	0	0	
191-999-9014	Transfer to Water Capital Fund	588,000	0	0	30,000	30,000	0	
191	**Total Capital**	**1,141,866**	**107,855**	**85,309**	**30,000**	**30,000**	**0**	
191	**TOTAL EXPENSES - W Patterson**	**1,144,406**	**109,881**	**92,352**	**40,000**	**41,000**	**11,000**	
191	**NET REVENUE VS EXPENSES**	**-868,035**	**1,574,911**	**208,297**	**448,852**	**447,852**	**502,695**	
	Heartland Assessment District (Local bonds)							
204-000-5040	Assessment Fees	628,665	623,531	634,687	630,000	630,000	620,000	
204-000-5600	Interest Income	2,690	3,050	2,246	1,500	1,500	1,500	
204-000-5795	Misc Reimbursements	5,916	0	0	0	0	0	
204	**Total Revenue**	**637,271**	**626,582**	**636,933**	**631,500**	**631,500**	**621,500**	
	Expenses							
204-000-6200	Fiscal Services	26,024	23,507	83,300	50,000	50,000	41,516	
204-000-6205	Legal Service	1,505	0	0	0	0	0	
204	**Total Operation & Maintenance**	**27,529**	**23,507**	**83,300**	**50,000**	**50,000**	**41,516**	
204-000-8000	Principal Expense	0	0	265,000	0	265,000	0	
204-000-8100	Interest Expense	303,289	278,308	265,433	133,952	133,952	0	
204	**Total Debt Service**	**303,289**	**278,308**	**530,433**	**133,952**	**398,952**	**0**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
204-999-9005	To Heartland Ranch LMD	195,946	80,998	0	0	0	0	
204-999-9018	To PPFA 2013 HR Bonds	0	0	0	0	747,543	517,150	
204	**Total Capital/Transfers**	**195,946**	**80,998**	**0**	**0**	**747,543**	**517,150**	
204	**TOTAL EXPENSES - Heartland**	**526,764**	**382,813**	**613,733**	**183,952**	**1,196,495**	**558,666**	
204	**NET REVENUE VS EXPENSES**	**110,507**	**243,768**	**23,200**	**447,548**	**-564,995**	**62,834**	
	PPFA 2013 Heartland Ranch Revenue Bonds							
205-000-5850	Bond Proceeds	0	0	0	1,101,213	1,107,623	0	
205-000-5600	Interest Income	0	0	0	500	500	500	
205-000-5601	Interest Income - Local Oblig Bonds	0	0	0	133,952	0	0	
205-998-5924	From HR Local Oblig Bonds	0	0	0	0	133,952	517,150	
205	**Total Revenue**	**0**	**0**	**0**	**1,235,665**	**1,242,075**	**517,650**	
	Expenses							
205-000-8000	Principal Expense	0	0	0	0	0	321,661	
205-000-8100	Interest Expense	0	0	0	109,028	109,028	179,142	
205-000-8200	Costs of Issuance	0	0	0	211,171	211,171	0	
205	**Total Debt Service**	**0**	**0**	**0**	**320,199**	**320,199**	**500,803**	
205-799-7051	Chevron PV & Lighting Project				0	59,340	0	
205-799-7105	HR Non Potable-New Well (Design & Constr)	0	0	0	400,000	0	400,000	Carryfoward
205-999-9005	To Heartland Ranch LMD	0	0	0	54,567	0	0	
205	**Total Capital/Transfers**	**0**	**0**	**0**	**454,567**	**59,340**	**400,000**	
205	**TOTAL EXPENSES - Heartland PPFA**	**0**	**0**	**0**	**774,766**	**379,539**	**900,803**	
205	**NET REVENUE VS EXPENSES**	**0**	**0**	**0**	**460,899**	**862,536**	**-383,154**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	West Patterson Financing Authority - Local Bonds							
250-000-5007	Mello Roos - Assessment Tax	5,188,733	5,238,507	5,136,434	5,040,534	5,040,534	5,009,015	
250-000-5008	Mello Roos - Assessment Prepay	82,184	110,958	211,750	30,000	30,000	90,000	
250-000-5600	Interest Income	29,243	22,423	12,343	9,800	9,800	9,800	
250-000-5850	Bond Proceeds	0	0	0	4,054,322	0	0	
250	**Total Revenue**	**5,300,160**	**5,371,888**	**5,360,527**	**9,134,656**	**5,080,334**	**5,108,815**	
	Expenses							
250-000-6200	Fiscal Services	750	1,000	2,500	250	250	250	
250-000-6899	Misc Admin Expenses	587	0	0	0	0	0	
250	**Total Operation & Maintenance**	**1,337**	**1,000**	**2,500**	**250**	**250**	**250**	
250-000-8000	Principal Expense	530,000	580,000	730,000	0	0	0	
250-000-8100	Interest Expense	4,709,540	4,681,388	4,646,328	2,322,403	0	0	
250	**Total Debt Service**	**5,239,540**	**5,261,388**	**5,376,328**	**2,322,403**	**0**	**0**	
250-799-7102	City Hall	145,000	0	0	0	0	0	
250-799-7112	Community Center	1,498	0	0	0	0	0	
250-799-7119	Sperry Median/Bald Rd Turf Repl/Palm Trees	2,390	2,200	660	178,431	178,431	0	
250-799-7120	VFD Aquatic Center	22,189	0	0	0	0	0	
250-799-7121	VFD Sports Complex	9,971	0	0	0	0	0	
250-799-7122	New Corporation Yard	50,204	0	0	0	0	0	
250-999-9015	Transfer to PPFA Revenue Bonds CFD	0	0	0	0	5,590,544	4,755,516	
250	**Total Capital/Transfers**	**231,252**	**2,200**	**660**	**178,431**	**5,768,975**	**4,755,516**	
250	**TOTAL EXPENSES - WPFA Local Bonds**	**5,472,129**	**5,264,588**	**5,379,488**	**2,501,084**	**5,769,225**	**4,755,766**	
250	**NET REVENUE VS EXPENSES**	**-171,969**	**107,300**	**-18,960**	**6,633,572**	**-688,891**	**353,049**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Patterson Public Financing Authority - Revenue Bonds 2013 *(CFD 2001-01)*							
252-000-5850	Bond Proceeds	0	0	0	3,247,090	3,268,141	0	
252-000-5600	Interest Income	0	0	0	1,000	1,000	0	
252-000-5601	Interest Income - Local Oblig Bonds	0	0	0	2,322,403	2,322,403	0	
252-998-5924	From WPFA Local Bonds	0	0	0	0	0	4,755,516	
252	**Total Revenue**	**0**	**0**	**0**	**5,570,493**	**5,591,544**	**4,755,516**	
	Expenses							
252-799-7051	Chevron PV & Lighting Project				0	508,555	0	Completed
252	**Total Capital**	**0**	**0**	**0**	**0**	**508,555**	**0**	
252-000-8000	Principal Expense	0	0	0	0	0	855,000	
252-000-8100	Interest Expense	0	0	0	2,146,264	2,146,264	3,900,516	
252-000-8200	Costs of Issuance	0	0	0	1,806,100	1,806,100	0	
252	**Total Debt Service**	**0**	**0**	**0**	**3,952,364**	**3,952,364**	**4,755,516**	
252	**TOTAL EXPENSES - WPFA Authority Bonds**	**0**	**0**	**0**	**3,952,364**	**4,460,919**	**4,755,516**	
252	**NET REVENUE VS EXPENSES**	**0**	**0**	**0**	**1,618,129**	**1,130,625**	**0**	

STREET PROJECT FUND

STREET PROJECTS 2014-2015

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Gas Tax Fund							
325-000-5220	Gas Tax 2105	105,563	96,692	91,947	99,275	92,507	157,844	
325-000-5221	Gas Tax 2106	67,963	67,914	68,033	70,611	71,154	91,857	
325-000-5222	Gas Tax 2107	140,804	138,786	150,668	147,804	150,119	137,788	
325-000-5223	Gas Tax 2107.5	7,578	5,000	5,000	5,000	5,000	5,000	
325-000-5224	Gas Tax 2103	179,669	285,766	166,953	300,788	273,325	220,729	
325-000-5600	Interest Income	865	882	841	1,000	1,000	1,000	
325	**Total Revenue**	**502,441**	**595,042**	**483,444**	**624,478**	**593,105**	**614,218**	
	Expenses							
325-000-6215	Engineering Services	0	11,922	17,896	0	0	0	
325-999-9000	To General Fund	357,084	350,000	400,000	501,811	516,811	516,853	
325-999-9017	Transfer to Garbage Fund	0	0	0	13,334	13,334	0	
325-999-9012	To Street Projects Fund	100,000	120,000	7,500	92,189	92,189	173,000	
325	**Total Transfers**	**457,084**	**481,922**	**425,396**	**607,334**	**622,334**	**689,853**	
325	**TOTAL EXPENSES - Gas Tax**	**457,084**	**481,922**	**425,396**	**607,334**	**622,334**	**689,853**	
325	**NET REVENUE VS EXPENSES**	**45,357**	**113,120**	**58,049**	**17,144**	**-29,229**	**-75,635**	
	LTF - Street Projects							
326-000-5230	SB325 (LTF)	86,217	184,587	196,240	0	252,732	253,000	
326-000-5600	Interest Income	3,262	2,957	1,301	1,200	1,200	1,200	
326	**Total Revenue**	**89,479**	**187,544**	**197,541**	**1,200**	**253,932**	**254,200**	
	Expenses							
326-000-6240	General Contract Services	2,917	8,396	3,984	3,000	9,967	0	
326-000-6410	Departmental Supplies	34,928	31,710	4,983	20,000	20,000	0	
326	**Total Operation & Maintenance**	**37,845**	**40,106**	**8,967**	**23,000**	**29,967**	**0**	
326-000-7501	Computer Equipment	0	0	0	0	0	11,565	Computers, Monitor, AutoCAD, AutoTurn
326-000-7553	Street Repair	70	632	15,026	0	0	0	
326-000-7557	M St. Re-align. & Signal	4,690	0	0	0	0	0	
326-000-7558	Signal-Ward & American Eagle	2,393	12,815	0	0	0	0	
326-000-7569	Curb & Gutter Program	0	1,084	4,697	0	0	0	
326-000-7570	Overlay - Ward Avenue	412	123	0	0	0	0	
326	**Total Capital**	**7,564**	**14,654**	**19,723**	**0**	**0**	**11,565**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
326-999-9012	To Street 327 Fund	0	340,858	58,311	233,576	253,932	253,000	
326-999-9013	To LTF Non-Motorized	0	0	0	0	0	7,114	
326	**Total Transfers**	**0**	**340,858**	**58,311**	**233,576**	**253,932**	**260,114**	
326	**TOTAL EXPENSES - LTF Projects**	**45,409**	**395,617**	**87,001**	**256,576**	**283,899**	**271,679**	
326	**NET REVENUE VS EXPENSES**	**44,070**	**-208,073**	**110,541**	**-255,376**	**-29,967**	**-17,479**	
	Street Projects							
327-000-5240	Breakdown-1st St Overlay	114,964	0	0	0	0	0	
327-000-5240	Breakdown-Ward Overlay	0	12,955	7,539	663,469	0	820,334	Carryforward
327-000-5240	Breakdown-Rndabout/Splitter Islands	0	17,134	0	0	0	0	
327-000-5240	Breakdown-M St/Hwy33	0	19,309	0	0	0	0	
327-000-5240	Sperry (Hwy 33 - Del Puerto Avenue) Design	0	0	0	50,084	0	0	
327-000-5240	Sperry (Baldwin - Ward Avenue) Construction	0	0	0	100,000	0	0	
327-000-5245	CMAQ	0	28,989	0	0	0	0	
327-000-5245	Breakdown	678,076	0	0	0	0	0	
327-000-5245	Breakdown-Intersect Improv (Sperry/DelPuerto)	0	71,923	8,002	42,648	42,648		
327-000-5245	Breakdown-Signal-N. 1st/Walnut Ave	0	16,448	206,430	122,537	122,537	0	
327-000-5245	Breakdown-Signal-Hartley/Walnut Ave	0	15,342	16,311	298,144	298,144	0	
327-000-5245	Breakdown-Intersect Improv (Ward/Am Eagle)	0	0	0	258,642	258,642	35,000	
327-000-5245	Improv - Sperry/Del Puerto Ave (CMAQ)	0	0	0	239,235	0	270,230	
327-000-5245	Breakdown-Inter Ward/Las Palmas	0	0	0	0	0	253,733	
327-000-5246	ARRA	637,319	0	0	0	0	0	
327-000-5250	TEA	0	0	101,000	30,279	30,279	0	
327-000-5600	Interest Income	-1,606	0	540	0	0	0	
327-998-5903	From Sewer Fund	0	0	0	0	0	50,000	From Fund 605
327-998-5904	From Water Capital O&M	75,000	0	0	0	0	150,000	From Fund 610
327-998-5905	From Gas Tax Fund 2103	100,000	31,800	7,500	92,189	92,189	173,000	
327-998-5905	Breakdown-Signal-N. 1st/Walnut Ave	0	39,600	0	0	0	0	
327-998-5905	Breakdown-Signal-Hartley/Walnut Ave	0	48,600	0	0	0	0	
327-998-5906	From BAD - Slurry Seal	0	0	0	0	0	841,713	
327-998-5907	Breakdown-Ward Overlay	0	0	0	0	0	106,283	
327-998-5907	Breakdown-Inter Ward/Las Palmas	0	0	0	0	0	32,874	
327-998-5915	From LTF	0	340,858	58,311	233,576	253,932	253,000	
327-998-5920	From Storm Impact Fees	111,040	9,308	0	0	0	0	
327-998-5922	From Street Impact Fees/I-5 Interchange	0	0	0	0	120,000	2,460,000	
327-998-59xx	From CFD 2005-1	0	0	0	0	75,000	0	
327-998-5902	From Garbage Fund	0	0	0	0	0	100,000	Slurry Seal Project
327	**Total Revenue**	**1,714,793**	**652,266**	**405,633**	**2,130,804**	**1,293,372**	**5,546,167**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Expenses							
327-000-6240	General Contract Services	0	0	0	0	0	3,000	
327-000-6410	Departmental Supplies	0	0	0	0	0	30,000	
327-000-7553	Street Repairs	0	0	0	15,000	15,000	15,000	
327-000-7557	M St. Re-align. & Signal	1,404,360	103,724	0	0	0	0	
327-000-7569	Curb and Gutter Program (Gas Tax)	0	0	0	10,000	10,000	10,000	
327-000-7570	Overlay - South 1st	778	0	0	0	0	0	
327-000-7570	Overlay - Ward Ave - RSTP	11,000	8,350	572	749,428	0	926,617	
327-000-7571	Roundabout/Splitter Islands PE	0	1,507	0	0	0	0	
327-000-7578	Downtown Overlay-Old Town Utility	0	40,397	0	0	0	0	
327-000-7582	Prop 1B - Road Projects	841,845	85,284	0	0	0	0	
327-000-7583	Roundabout/Splitter Islands Con	558	21,851	136,639	38,362	38,362	0	
327-000-7584	Prop 42 Projects	2,693	5,973	0	0	0	0	
327-000-7585	Intersect Improv (Sperry/DelPuerto)	1,188	31,370	8,651	48,174	48,174	0	
327-000-7586	Signal-N. 1st/Walnut Ave	3,497	32,466	222,951	138,413	138,413	0	
327-000-7587	Signal-Hartley/Walnut Ave	363	32,431	3,725	336,772	336,772	0	
327-000-7588	Signal Hwy 33 - Sperry Ave	2,889	6,419	0	0	0	0	
327-000-7589	Patch Truck - Gas Tax	0	0	95,602	0	0	0	
327-000-7590	Black Top Roller-Gas Tax	0	0	20,000	0	0	0	
327-000-7591	Striping Program -Gas Tax	0	0	23,610	100,000	100,000	100,000	
327-000-7592	Walk Behind Saw - Gas Tax	0	0	5,478	0	0	0	
327-000-7593	Apricot Fiesta Striping - Gas Tax	0	0	7,348	10,000	10,000	10,000	
327-000-7594	Slurry Seal - Project Phase 1	0	0	0	15,000	50,000	1,091,713	
327-000-7595	Signal-Ward & American Eagle-Construction	0	0	14	292,152	340,000	35,000	
327-000-7596	Street Resurfacing - Sperry Avenue (Hwy 33 - Del Puerto Ave) Design	0	0	0	50,084	0	0	
327-000-7597	Street Resurfacing - Sperry Avenue (Baldwin - Ward) Construction	0	0	0	100,000	0	0	
327-000-7598	Improvement Road - Sperry/Del Puerto Avenue Construction (CMAQ)	0	0	0	270,230	0	270,230	
327-000-7600	Message Board (Gas Tax)	0	0	0	20,000	20,000	0	
327-000-7601	Trailer for Roller (Gas Tax)	0	0	0	10,000	10,000	0	
327-000-7602	Dumpbed Trailer Streets (Gas Tax)	0	0	0	10,000	10,000	0	
327-000-7575	Intersect Improv (Ward/Las Palmas)	0	0	0	0	0	786,607	
327-000-7576	I-5 Interchange PA & ED Study (Aqueduct)	0	0	0	0	50,000	665,000	
327-000-7603	Sperry Ave Reconstr (Rodgers Rd to I-5)	0	0	0	0	0	595,000	
327-000-7604	Sperry Ave / I-5 Signal Project	0	0	0	0	0	700,000	$1M City 70% / County 30%
327-000-7605	Concrete Grinder & Multi Compactor Gas Tax	0	0	0	0	0	5,000	Engine Replacement Concrete Grinder & Multiquip Compactor
327	**Total Capital**	**2,269,169**	**369,772**	**524,589**	**2,213,615**	**1,176,721**	**5,243,167**	
327	**TOTAL EXPENSES - Street Projects**	**2,269,169**	**369,772**	**524,589**	**2,213,615**	**1,176,721**	**5,243,167**	
327	**NET REVENUE VS EXPENSES**	**-554,376**	**282,494**	**-118,956**	**-82,811**	**116,651**	**303,000**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	LTF - Non Motorized							
328-000-5231	Non Motorized Funds	0	34,544	14,963	0	381	15,291	
328-000-5245	CMAQ Ward Avenue Bike Path	0	10,869	2,122	0	0	0	
328-998-5915	Transfer from LTF	0	0	0	0	0	7,114	
328-000-5600	Interest Income	107	46	107	106	106	106	
328	**Total Revenue**	**107**	**45,458**	**17,192**	**106**	**487**	**22,511**	
	Expenses							
328-000-7551	Non Motorized Projects	0	10,964	0	0	0	0	
328-000-7566	Non Motorized Projects - Bike Projects	11,277	2,358	72,459	0	22,981	0	
328-000-7569	Crosswalk Accessibility Imprv Las Palmas	0	0	0	25,773	0	25,773	
328-000-75xx	Bike Lane Striping	0	0	0	0	15,000	0	
328	**Total Capital**	**11,277**	**13,322**	**72,459**	**25,773**	**37,981**	**25,773**	
328	**TOTAL EXPENSES - Non Motorized**	**11,277**	**13,322**	**72,459**	**25,773**	**37,981**	**25,773**	
328	**NET REVENUE VS EXPENSES**	**-11,170**	**32,136**	**-55,267**	**-25,667**	**-37,494**	**-3,262**	

RECREATION & OTHER FUND

RECREATION FUNDS - OTHER 2014-2015

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	Beautification Committee							
305-000-5600	Interest Income	213	172	444	150	0	150	
305-000-5705	Donations	0	0	0	0	1,475	0	
305	**Total Revenue**	**213**	**172**	**444**	**150**	**1,475**	**150**	
	Expenses							
305-000-6310	Facility Maintenance/Projects	0	0	259	0	31	0	
305-000-6410	Departmental Supplies/Programs	157	52	61	500	500	975	
305	**Total Operation & Maintenance**	**157**	**52**	**320**	**500**	**531**	**975**	
305	**TOTAL EXPENSES - Beautification**	**157**	**52**	**320**	**500**	**531**	**975**	
305	**NET REVENUE VS EXPENSES**	**56**	**120**	**124**	**-350**	**944**	**-825**	
	Aquatic Center Constr							
430-000-5600	Interest Income	208	165	138	175	175	175	
430-000-5705	Donations	0	250	0	0	0	0	
430	**Total Revenue**	**208**	**415**	**138**	**175**	**175**	**175**	
	Expenses							
430-000-7541	Equipment Expenses - Pool	2,656	0	0	0	0	0	
430	**Total Capital**	**2,656**	**0**	**0**	**0**	**0**	**0**	
430	**TOTAL EXPENSES - Aquatic Center**	**2,656**	**0**	**0**	**0**	**0**	**0**	
430	**NET REVENUE VS EXPENSES**	**-2,448**	**415**	**138**	**175**	**175**	**175**	

ENTERPRISE FUND

ENTERPRISE FUNDS 2014-2015

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	GARBAGE							
600-000-5030	Franchise Fees	23,207	22,275	19,196	20,000	15,235	20,000	
600-000-5210	AB939 Recycling	20,703	19,356	15,493	20,000	13,338	20,000	
600-000-5235	Highway Maintenance (SWEEP)	4,320	4,320	4,320	4,320	3,927	4,320	
600-000-5332	Garbage Services	1,841,711	1,987,079	2,166,771	2,362,200	2,367,141	2,471,257	3.3% Increase
600-000-5333	Garbage Services Bertolotti	13	0	35	0	0	0	
600-000-5600	Interest Income	-173	916	776	1,000	1,000	1,000	
600-000-5700	Late Fee	63,425	69,564	68,200	148,200	68,200	70,000	
600-000-5710	Sale of Surplus/Salvage	0	45,360	0	0	0	0	
600-000-5790	Miscellaneous Revenue	0	26	0	30,000	30,000	0	
600-790-5794	Salary Reimbursement	2,197	0	0	0	0	0	
600-998-5905	Transfer from Gas Tax	0	0	0	10,000	12,001	0	
600	**Total Revenue**	**1,955,403**	**2,148,896**	**2,274,791**	**2,595,720**	**2,510,842**	**2,586,577**	
	Expenses							
600-790-6001	Salaries & Wages, Full-Time	107,500	113,718	122,600	122,716	109,174	141,773	Includes Account Clerk Garbage Fund
600-790-6002	Salaries & Wages, Part-Time	0	0	16,242	29,580	34,636	37,080	Includes College Internship Program
600-790-6005	Overtime	195	602	175	1,000	693	1,000	
600-790-6100	FICA/Medicare - Employer	1,519	1,623	2,993	4,056	3,914	4,907	
600-790-6105	Retirement	24,035	28,077	30,151	33,010	25,457	33,034	
600-790-6110	Worker's Compensation	3,415	3,348	3,714	4,275	2,668	5,931	
600-790-6120	Medical Insurance	15,136	20,873	25,681	26,973	33,646	59,709	
600-790-6123	Post Retirement Medical Insurance	29,973	929	1,006	1,170	990	1,620	
600-790-6125	Dental Insurance	2,074	2,161	1,929	2,925	1,826	4,050	
600-790-6130	Vision Insurance	458	486	455	585	484	810	
600-790-6135	Life Insurance	194	196	205	240	200	349	
600-790-6145	Tuition Reimbursement	0	0	0	1,500	0	1,500	
600-790-6160	Compensated Absences	0	0	-2,140	0	0	0	
600-790	**Total Salary & Benefits**	**184,500**	**172,013**	**203,010**	**228,030**	**213,687**	**291,763**	
600-790-6200	Fiscal Service	4,000	5,000	4,500	5,000	5,000	5,000	Audit
600-790-6205	Legal Services		0	0	0	120	0	
600-790-6220	Technical Services	7,328	5,050	3,452	7,113	6,705	2,677	ArcGIS, Chargepoint for Charging Stations, WO System
600-790-6222	IT Services	0	0	0	0	0	6,705	Sprngbrk, IT Service, GIS, Laserfische, WO Annual Maintenance
600-790-6221	Consulting Services	0	0	0	25,000	10,691	0	
600-790-6240	General Contract Services	1,346,720	1,262,213	1,554,840	1,473,900	1,406,031	1,473,900	Bertolotti, Arrowhead, Bulky Item Incl CPI Annual Incr, Printer Maint
600-790-6241	Contract Service - St Sweeping	101,316	101,316	101,316	160,000	141,818	164,800	New 5-Yr Sweeping Contract - Weekly Service
600-790-6250	Insurance	43,797	48,041	47,981	66,904	69,580	73,059	ERMA, CSJVRMA
600-790-6300	Equipment Maintenance	181	0	0	300	13	400	
600-790-6310	Alley/Sidewalk Maintenance	0	6,959	6,513	15,000	2,303	10,000	Purchase of rock for alley maintenance program

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
600-790-6315	Vehicle Maintenance	4,166	3,359	5,433	8,950	14,630	8,950	Scheduled & Unscheduled Repairs, Tires, etc.
600-790-6400	Office Supplies	2,179	2,085	1,937	3,000	2,741	3,000	Accessories, small off equip, folders, storage boxes, batteries etc.
600-790-6405	Postage	10,216	7,364	9,565	10,000	12,173	10,000	Utility bills, prepaid envelopes (1/3 Wat/Gar/Sew)
600-790-6410	Departmental Supplies	1,876	1,591	2,541	3,200	1,680	3,200	Refuse receptacles - various locations
600-790-6415	Small Tools/Shop Supplies	18	780	688	1,000	702	1,000	Welding supplies, saws, rakes, brooms, blades, propane, shop supplies.
600-790-6425	Fuel	4,015	1,559	2,217	3,000	1,194	3,000	Fuel costs
600-790-6435	Safety Supplies	396	329	586	850	549	850	First Aid Kits/Fire Ext Maint, Office Erg, Safety Videos / Program
600-790-6440	Uniforms	921	693	1,369	2,840	1,094	2,840	Uniforms, boot allowance, jackets.
600-790-6500	Rents & Leases, Equipment	6,193	6,147	7,991	8,704	9,238	9,238	Agreements for Copiers, Plotter, Printers
600-790-6605	Advertising	1,735	1,954	2,475	3,000	5,172	3,000	Street closures, public hearings, legal notices, Recycling, etc.
600-790-6610	Training & Travel	391	151	421	1,560	921	1,560	PW Ann Conf, Notary, Office Staff Trainings, Excel for UB Clerks
600-790-6620	Dues & Publications	32	0	86	150	54	150	Membership/Certification Renewals/Dues for Publications
600-790-6625	Medical Services	33	33	33	500	145	500	Pre-Employ Physicals, Testing, Shots, Class B Lic Exams
600-790-6700	Telephone	3,248	3,401	3,494	4,250	2,370	4,250	Nextel, AT&T, Frontier, Verizon, Sprint, WO Data Plan
600-790-6760	Permits & Fees	0	0	53	100	0	100	Reimbursement of Class B Licenses
600-790-6896	Utility Service Write-off	12,668	0	0	28,000	28,000	28,000	
600-790	**Total Operation & Maintenance**	**1,551,429**	**1,458,024**	**1,760,452**	**1,832,321**	**1,722,923**	**1,816,178**	
600-790-7501	Computer Equipment	1,437	0	14,372	3,750	3,750	0	
600-790-7560	Machinery & Equipment Expense	0	0	0	69,200	69,200	0	
600-790	**Total Capital**	**1,437**	**0**	**14,372**	**72,950**	**72,950**	**0**	
600-999-9000	To General Fund	220,000	254,911	293,147	325,611	325,611	345,611	PY 18% of OM&SB
600-999-9012	To Streets Fund	0	0	0	0	0	100,000	Slurry Seal Project
600-790	**Total Transfers/Debt Service**	**220,000**	**254,911**	**293,147**	**325,611**	**325,611**	**445,611**	
600-790	**TOTAL EXPENSES - Garbage/St Sw**	**1,957,365**	**1,884,947**	**2,270,981**	**2,458,913**	**2,335,171**	**2,553,553**	
	NET REVENUE VS EXPENSES	**-1,962**	**263,949**	**3,810**	**136,807**	**175,671**	**33,025**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	SEWER FUND							
605-000-5141	Pool Const Fee	1,000	1,400	800	1,400	2,400	2,400	
605-000-5267	San Joaquin Air District Grant	0	0	0	20,000	0	0	
605-000-5300	Administration Fee	3,696	4,928	7,392	3,000	968	3,000	
605-000-5315	Rental Income	7,511	18,940	18,309	8,992	17,383	17,383	
605-000-5331	Sewer Service	2,244,606	2,436,130	2,671,653	2,912,000	2,886,105	3,093,271	6% Increase
605-000-5332	Sewer Service - Diablo Grande	182,251	177,766	231,615	264,400	225,817	254,366	6% Increase
605-000-5520	Code Enforcement	2,955	0	1,500	5,000	7,000	5,000	
605-000-5600	Interest Income	4,848	4,170	3,609	4,000	4,000	4,000	
605-000-5700	Late Fee	77,299	85,285	91,381	182,400	92,000	95,000	
605-000-5710	Sale of Surplus/Salvage	0	2,606	0	0	0	0	
605-000-5794	Salary Reimbursement	4,696	600	0	0	0	0	
605-000-5795	Miscellaneous Reimbursement	1,002	469	0	0	150	150	
605-000-5796	Public Works Salary Reimbursement	1,344	1,680	0	0	1,833	2,000	
605-000-5798	Solar Rebate TID	0	0	0	0	32,256	59,136	
605-000-5799	Other Financing Sources	0	0	0	0	3,827,712	0	
605	**Total Revenue**	**2,531,208**	**2,733,974**	**3,026,260**	**3,401,192**	**7,097,623**	**3,535,705**	
605-998-5906	From BAD Districts	184,864	115,819	113,718	113,717	113,717	113,717	Line cleaning, storm water maintenance
605	**Total Revenue - Transfers From**	**184,864**	**115,819**	**113,718**	**113,717**	**113,717**	**113,717**	
605	**TOTAL REVENUE**	**2,716,072**	**2,849,792**	**3,139,978**	**3,514,909**	**7,211,340**	**3,649,423**	
	Expenses							
605-790-6001	Salaries & Wages, Full-Time	376,200	408,405	479,060	493,699	520,710	563,584	
605-790-6002	Salaries & Wages, Part-Time	47,876	49,500	17,697	57,163	7,068	29,580	
605-790-6005	Overtime	20,987	23,068	14,803	29,000	13,907	29,000	Call-Outs & Emergencies/Process Problems
605-790-6100	FICA/Medicare - Employer	9,307	9,947	8,398	11,952	8,074	10,855	
605-790-6105	Retirement	84,027	101,221	118,061	131,626	134,567	154,948	
605-790-6110	Worker's Compensation	18,691	19,248	21,372	26,318	19,643	34,773	
605-790-6115	Unemployment Insurance	2,446	1,465	0	0	0	0	
605-790-6120	Medical Insurance	132,366	149,058	175,334	190,216	203,096	219,161	
605-790-6123	Post Retirement Health Benefits	146,519	4,243	4,813	5,436	5,434	5,676	
605-790-6125	Dental Insurance	10,937	11,260	11,556	13,590	13,716	14,190	
605-790-6130	Vision Insurance	1,969	2,095	2,106	2,718	2,472	2,838	
605-790-6135	Life Insurance	802	812	905	914	953	936	
605-790-6145	Tuition Reimbursement	0	625	500	1,500	522	1,500	
605-790-6160	Compensated Absences	0	0	-13,385	0	0	0	
605-790	**Total Salary & Benefits**	**852,126**	**780,947**	**841,219**	**964,133**	**930,163**	**1,067,040**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
605-790-6200	Fiscal Service	11,857	10,250	8,595	12,000	10,941	10,941	Audit
605-790-6205	Legal Services	0	90	0	5,000	30	5,000	Finance/City Manager
605-790-6215	Engineering Services	5,888	3,450	4,198	0	0	0	Reclass to Engineering Department
605-790-6220	Technical Services	54,594	57,139	55,218	60,680	69,795	65,000	WDR Lab Testing, Ground Well Monitoring, Sludge Testing, General Mi
605-790-6222	IT Services	0	0	0	0	0	18,300	Monthly IT Services, Sprngbrk Annual Maintenance Agreement, GIS Anr
605-790-6221	Consulting Services	56,489	57,892	72,052	132,500	132,500	131,000	Qtrly Monitoring, Engineering On-Call Svcs, CAO Reports, Water Qualit
605-790-6240	General Contract Services	26,560	61,836	28,470	139,782	139,782	141,282	Alarm Monit, Floor Cleaning, Pest Control, Biosolids Disposal, UB Share
605-790-6250	Insurance	43,797	48,039	47,978	66,904	69,580	73,059	ERMA, CSJVRMA
605-790-6300	Equipment Maintenance	43,779	38,211	35,266	60,000	60,000	60,000	Sewage pumps, aerators, control panels (Preventative Maintenance)
605-790-6305	Building Maintenance	0	0	0	0	567	0	
605-790-6310	Facility Maintenance	0	739	199	0	294	5,000	Roll-up doors
605-790-6315	Vehicle Maintenance	7,473	9,333	9,963	11,000	11,486	12,200	Equipment Maintenance & Repairs, Tires, Air Cond Retrofit
605-790-6400	Office Supplies	4,728	4,090	3,218	4,000	4,830	4,000	Accessories, small off equip, folders, storage boxes, batteries etc.
605-790-6405	Postage	10,233	8,094	10,578	11,000	13,098	11,000	Postage for utility bills, prepaid envelopes (1/3 Wat/Gar/Sew)
605-790-6410	Departmental Supplies	5,405	6,549	5,737	8,000	9,786	10,000	Supplies for WQCF Tours, Log bks, strip charts, irrigation baserock
605-790-6415	Small Tools/Shop Supplies	2,359	4,131	3,254	4,000	4,646	4,000	:s, shop towels, employee reimbursement for tool rentals (2 employees).
605-790-6420	Janitorial Supplies	6	0	0	0	0	0	
605-790-6425	Fuel	10,762	14,691	8,514	13,000	13,040	13,000	
605-790-6430	Chemicals	5,556	26,378	46,827	48,000	42,472	48,000	
605-790-6435	Safety Supplies	3,534	2,271	3,347	3,550	5,097	3,550	First Aid Kits/Fire Ext Maint, Office Erg, Safety Videos / Program
605-790-6440	Uniforms	3,978	3,812	4,634	5,000	4,029	5,000	Uniforms, boot allowance, jackets.
605-790-6500	Rents & Leases, Equipment	5,948	5,912	10,084	14,539	13,012	14,539	Lease Agreements for Copiers, Plotter, Printers, etc.
605-790-6605	Advertising	0	179	0	800	1,269	2,000	Street closures, new recruit, pub hearings, legal notices, public outreach
605-790-6610	Training & Travel	5,133	4,320	4,346	5,700	7,014	5,700	PW Ann Conf, Notary, Office Staff Trainings
605-790-6620	Dues & Publications	2,229	1,608	1,699	2,500	1,471	2,500	Membership/Certification Renewals/Dues for Publications
605-790-6625	Medical Services	189	213	76	500	105	500	Pre-Employ Physicals, Testing, Shots, Class B Lic Exams
605-790-6700	Telephone	6,896	6,997	8,148	8,250	7,806	9,620	Cell Phone Charges, WO Data Plan
605-790-6715	Utilities - WWTP	134,957	146,949	148,697	184,500	134,500	66,000	N. Ditch, S. Ditch, AIPS, Centrifuge, Elect for WWTP
605-790-6750	Property/Irrigation Tax	10,264	5,007	4,423	5,000	6,496	6,500	
605-790-6760	Permits & Fees	12,607	14,239	14,205	15,280	20,478	16,100	WDR Permit, WWTP Storm Wtr Ind Per, DWQ, County Hazardous Mat
605-790-6895	Depreciation Expense	1,163,142	1,239,785	1,233,244	0	0	0	
605-790-6896	Utility Service Write-Off	16,568	0	0	38,000	38,000	38,000	
605-790	**Total Operation & Maintenance**	**1,654,930**	**1,782,205**	**1,772,972**	**859,485**	**822,124**	**781,790**	
605-000-7051	Chevron Lighting & PV Project	0	0	0	0	3,250,353	0	
605-790-7501	Computer Equipment	0	3,551	18,184	21,925	23,289	0	
605-790-7504	Vehicle	0	0	0	32,710	0	22,100	Replace Vehicle #36
605-790-7550	Improvement Expense	0	0	0	50,000	6,696	40,000	Chip Seal Poplar Avenue, Painting Building/Structures
605-790-7560	Machinery & Equipment Expense	0	0	0	35,000	0	35,000	Equipment Coverings
605-790	**Total Capital**	**0**	**3,551**	**18,184**	**139,635**	**3,280,338**	**97,100**	
605-790-8001	Principal Expense - Rural Loan	0	0	0	10,000	10,000	75,000	
605-790-8003	Principal Expense SRF Loan	0	0	0	36,635	36,634	37,587	
605-790-8004	Prin Exp Stan Cty-ED Bank Loan	0	0	0	100,000	100,000	100,000	
605-790-8006	Principal Expense - Banc of America	0	0	0	0	16,778	14,170	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
605-790-8100	Interest Expense	163,225	161,648	183,533	4,750	4,250	3,750	Moved to Fund 607 ($153K)
605-790-8103	Interest Expense SRF Loan	14,429	21,565	20,969	20,041	20,041	19,089	
605-790-8106	Interest Expense - Banc of America	0	0	0	0	26,774	24,129	
605-000-8200	Cost of Issuance	6,816	0	6,816	0	0	0	
605-790	**Total Debt Service**	**184,469**	**183,212**	**211,318**	**171,426**	**214,477**	**273,724**	
605-999-9000	To General Fund	255,981	310,384	356,942	431,507	431,507	471,507	
605-999-9003	To Sewer Capital - Fees	242,342	661,010	271,200	191,982	191,982	260,000	
605-999-9012	To Streets Fund	0	0	0	0	0	50,000	To Fund 327
605-999-9014	To Sewer Capital SRF Loan	102,216	0	0	0	0	0	
605-999-9015	To PPFA Sewer Authority Bonds	0	0	0	212,938	212,938	215,838	
605-790	**Total Transfers**	**600,539**	**971,394**	**628,142**	**836,427**	**836,427**	**997,345**	
605-790	**TOTAL EXPENSES - WWTP**	**3,292,064**	**3,721,309**	**3,471,835**	**2,971,106**	**6,083,528**	**3,216,999**	
	Expenses - Collections							
605-791-6001	Salaries & Wages, Full-Time	151,371	150,201	170,037	169,392	179,042	182,053	
605-791-6002	Salaries & Wages, Part-Time	3,561	0	0	0	0	0	
605-791-6005	Overtime	8,972	5,784	7,189	14,000	9,733	14,000	
605-791-6100	FICA/Medicare - Employer	2,589	2,253	2,548	2,659	2,715	2,843	
605-791-6105	Retirement	34,107	37,189	43,015	45,690	47,172	50,900	
605-791-6110	Worker's Compensation	8,893	8,048	9,441	11,464	8,895	14,416	
605-791-6115	Unemployment Insurance	0	1,545	0	0	0	0	
605-791-6120	Medical Insurance	55,254	53,712	77,472	87,616	91,515	98,509	
605-791-6123	OPEB	2,408	1,921	2,192	2,400	2,391	2,400	
605-791-6125	Dental Insurance	5,786	5,116	5,655	6,000	6,165	6,000	
605-791-6130	Vision Insurance	971	911	938	1,200	1,061	1,200	
605-791-6135	Life Insurance	397	371	407	384	417	384	
605-791-6145	Tuition Reimbursement	0	0	250	1,500	0	1,500	
605-791	**Total Salary & Benefits**	**274,310**	**267,051**	**319,144**	**342,305**	**349,105**	**374,204**	
605-791-6215	Engineering Services	2,919	1,486	94	0	0	0	Reclass to Engineering Department
605-791-6220	Technical Services	3,546	11,364	6,311	15,799	6,605	11,701	GIS Annual Contract, Televideo of Sewer Mains, TOKAY Prgrm

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
605-791-6221	Consulting Services	0	0	0	30,000	5,000	50,000	Carry Fwd FY13-14, Carry-over for 5-Year Storm Water Management P
605-791-6222	IT Services	0	0	0	0	0	7,265	Springbrook, Laserfiche, Phones, GIS, Renewals
605-791-6240	General Contract Services	10,771	4,797	4,462	7,500	4,901	7,500	Sewer line cleaning when vactor truck is out of svc.
605-791-6242	Sewer Lateral Maintenance	3,390	6,500	1,227	8,000	1,044	8,000	As needed
605-791-6300	Equipment Maintenance	4,860	16,562	2,320	27,360	20,210	27,360	Misc. repairs to sewer and storm lift stations. Annual lift station prevent
605-791-6315	Vehicle Maintenance	12,700	13,214	15,215	16,000	12,244	17,265	Equipment Maintenance & Repairs, Tires
605-791-6400	Office Supplies	470	1,174	570	2,000	596	2,000	Accessories, small off equip, folders, storage boxes, batteries etc.
605-791-6410	Departmental Supplies	5,168	5,159	6,495	7,300	4,281	7,300	Spray paint, dye, Stormwater supplies, flood control, phone access/batt
605-791-6415	Small Tools/Shop Supplies	1,396	1,800	2,297	2,500	2,135	2,500	Welding supplies, saws, rakes, brooms, blades, propane, shop supplies,
605-791-6425	Fuel	9,189	18,294	15,741	16,000	15,394	16,000	Fuel Costs
605-791-6430	Chemicals	5,307	778	47	5,500	1,784	6,000	Degreaser, deodorizer, root killer.
605-791-6435	Safety Supplies	1,824	1,475	1,453	2,200	1,751	2,200	First Aid Kits/Fire Ext Maint, Office Erg, Safety Videos / Program
605-791-6440	Uniforms	1,548	1,299	2,510	3,000	2,333	3,000	Uniforms, boot allowance, jackets.
605-791-6500	Rents & Leases - Equipment	2,580	0	1,993	4,000	2,577	4,000	Silt removal equip, flood control, lease agrmts printers/copiers/plotter
605-791-6605	Advertising	104	179	1,197	5,500	2,458	5,500	Street closures, new recruit, pub hearings, legal notices, public outreach
605-791-6610	Training & Travel	4,760	3,438	1,580	4,800	1,210	4,800	PW Ann Conf, Office Staff Trainings
605-791-6620	Dues & Publications	1,189	438	1,021	1,400	650	6,400	CRS Maintenance, Certs, Mbrshp Dues, Newsletters
605-791-6625	Medical Services	144	221	150	500	500	500	Pre-Employ Physicals, Testing, Shots, Class B Lic Exams
605-791-6700	Telephone	1,624	1,692	2,275	3,450	1,581	4,450	Cell Phone Charges, WO Data Plan
605-791-6735	Utilities - Storm Lift Stations	1,554	1,644	1,645	2,000	1,568	2,000	Utilities for Storm Lift Stations
605-791-6736	Utilities - Sewer Lift Stations	1,615	1,835	1,751	2,100	1,903	2,100	Utilities for Sewer Lift Stations
605-791-6760	Permits & Fees	5,400	9,288	8,800	10,000	10,057	10,000	Storm Water Permit, WDR Collec Syst, BOE Fees
605-791	**Total Operation & Maintenance**	**82,057**	**102,637**	**79,153**	**176,909**	**100,784**	**207,841**	
605-791-7501	Computer	1,345	4,013	2,962	5,250	0	0	Computer, Work Order Tablets
605-791-7550	Improvements	0	409	0	0	0	0	
605-791-7560	Machinery & Equipment Expense	0	2,172	2,968	0	0	50,000	Trench, Trash Pumps w/Hoses, Sanitary Overflow Equipment
605-791-7561	Emergency Generator - Lift Stations	0	0	0	15,000	15,000	0	
605-791	**Total Capital**	**1,345**	**6,594**	**5,930**	**20,250**	**15,000**	**50,000**	
605-791-8000	Principal Expense	0	0	0	23,186	23,186	23,804	Vacuum Truck (67%) split w/Water
605-791-8100	Interest Expense	4,886	3,988	3,061	2,119	2,119	1,083	Vacuum Truck (67%) split w/Water
605-791	**Total Debt Service**	**4,886**	**3,988**	**3,061**	**25,305**	**25,305**	**24,887**	
605-791	**TOTAL EXPENSES - Collections**	**362,597**	**380,271**	**407,289**	**564,769**	**490,194**	**656,932**	
605	**TOTAL EXPENSES - WWTP**	**3,654,661**	**4,101,580**	**3,879,124**	**3,535,875**	**6,573,722**	**3,873,932**	
	NET REVENUE VS EXPENSES	**-938,590**	**-1,251,787**	**-739,146**	**-20,967**	**637,618**	**-224,509**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	SEWER CAPITAL FUND							
606-000-5212	Economic Bank Loan	-6,970	0	0	0	0	0	
606-000-5600	Interest Income	1,521	1,210	1,687	1,500	1,500	1,500	
606-000-5795	Miscellaneous Reimb	0	0	0	0	374	0	
606-998-5919	From Sewer Operations	242,342	661,010	271,200	191,982	191,982	260,000	
606-998-5911	From CFD-Business Park	550,000	100,000	0	0	0	0	
606-998-5903	From Sewer Impact	340,000	0	180,000	20,000	20,000	0	
606-998-5920	From Storm Impact	0	0	0	36,667	36,667	0	
606-998-5906	From BAD's	0	0	0	36,666	36,666	0	
606-998-5922	From Sewer Operations SRF Loan	102,216	0	0	0	0	0	
606	**Total Revenue**	**1,229,109**	**762,220**	**452,887**	**286,815**	**287,189**	**261,500**	
	Expenses							
	(All Capitalized in GL)							
606-790-7553	Biosolids Removal Pond 1	0	0	0	0	12,638	0	Remaining from FY2012-13
606-790-7576	WWTP Expansion - Phase III	0	0	0	55,000	55,000	15,000	
606-790-7604	Orange Ave Lift Station / SCADA Project	0	0	0	40,000	30,000	135,000	
606-790-7605	Orange Avenue Lift Station	0	0	0	125,000	0	0	
606-790-7610	Solids Removal from AIPS	0	0	0	20,000	16,000	0	
606-790-7615	Sewer Master Plan	0	80,903	18,978	50,100	20,000	55,000	
606-790-7624	TV Sewer-Storm Camera	0	0	0	110,000	110,000	0	1/3 SEWER, BAD's, Storm Impact Fee
606-790-7627	Flow Splitter / IPS Improvements	0	0	0	0	40,000	485,000	
606-790-7628	North Array Fencing Project	0	0	0	0	0	50,000	
606-790-7629	SCADA @ WQCF Upgrade	0	0	0	0	0	125,000	
606-000-6995	Capital Contribution to City	0	980,003	0	0	0	0	
606	**Total Capital**	**0**	**1,060,906**	**18,978**	**400,100**	**283,638**	**865,000**	
606	**TOTAL EXPENSES - Sewer Capital**	**0**	**1,060,906**	**18,978**	**400,100**	**283,638**	**865,000**	
606	**NET REVENUE VS EXPENSES**	**1,229,109**	**-298,686**	**433,910**	**-113,285**	**3,551**	**-603,500**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
	PPFA Sewer - Authority Bonds							
607-998-5903	From Sewer Fund	0	0	0	212,938	212,938	215,838	
607	**Total Revenue**	**0**	**0**	**0**	**212,938**	**212,938**	**215,838**	
607-000-8000	Principal Expense	0	0	0	60,000	60,000	65,000	Moved From Fund 606
607-000-8100	Interest Expense	0	0	0	152,938	152,938	150,838	Moved From Fund 606
607	**Total Debt Service**	**0**	**0**	**0**	**212,938**	**212,938**	**215,838**	
607	**TOTAL EXPENSES - PPFA Sewer Authority Bonds**	**0**	**0**	**0**	**212,938**	**212,938**	**215,838**	
607	**NET REVENUE VS EXPENSES**	**0**	**0**	**0**	**0**	**0**	**0**	
	WATER FUND							
610-000-5330	Water Service	3,028,979	3,276,386	3,735,987	3,794,000	3,758,218	3,926,547	4% increase
610-000-5341	New Meters New Sites	11,318	39,884	20,247	20,000	8,260	20,000	
610-000-5345	Back Flow Revenue	5,572	5,306	2,460	6,500	10,181	6,500	
610-000-5350	Reconnection Fee	28,520	23,040	17,415	30,000	27,360	30,000	
610-000-5355	Construction Water	3,804	69,375	145,596	30,000	94,553	150,000	
610-000-5267	San Joaquin Air Pollution Grant	0	0	0	20,000	0	0	
610-000-5600	Interest Income	6,302	4,469	7,301	5,000	5,000	5,000	
610-000-5700	Late Fee	104,311	114,701	117,595	239,400	120,000	125,000	
610-000-5701	Credit Card Convenience Fee	0	0	0	0	6,776	5,000	
610-000-5710	Sale of Surplus/Salvage	717	-11	0	500	0	0	
610-000-5790	Miscellaneous Revenue	0	0	14	0	0	0	
610-000-5794	Salary Reimbursement	9,614	3,939	0	0	0	0	
610-000-5796	Public Works Reimbursement	4,706	2,793	848	5,000	951	5,000	
610	**Total Revenue**	**3,203,843**	**3,539,882**	**4,047,461**	**4,150,400**	**4,031,300**	**4,273,047**	
	Expenses							
610-790-6001	Salaries & Wages, Full-Time	570,605	597,550	664,836	680,140	826,263	812,492	
610-790-6002	Salaries & Wages, Part-Time	6,268	12,362	8,071	14,790	6,264	7,500	College Internship Program
610-790-6005	Overtime	26,801	37,479	30,641	35,000	29,398	35,000	
610-790-6100	FICA/Medicare - Employer	9,026	10,064	10,538	11,501	12,516	12,862	
610-790-6105	Retirement	127,992	148,215	164,526	181,960	211,315	220,739	
610-790-6110	Worker's Compensation	26,366	26,544	28,512	35,438	29,716	47,195	
610-790-6115	Unemployment Insurance	0	1,379	0	0	985	0	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
610-790-6120	Medical Insurance	167,784	186,102	216,225	228,994	294,770	300,721	
610-790-6123	Post Retirement Medical Insurance	160,034	5,805	6,471	7,236	8,153	8,031	
610-790-6125	Dental Insurance	15,429	15,757	15,933	18,090	20,754	20,078	
610-790-6130	Vision Insurance	2,778	2,917	2,853	3,618	3,798	4,016	
610-790-6135	Life Insurance	1,208	1,205	1,294	1,354	1,554	1,398	
610-790-6145	Tuition Reimbursement	0	500	750	1,500	0	1,500	
610-790-6160	Compensated Absences	0	0	11,167	0	0	0	
610-790	**Total Salary & Benefits**	**1,114,291**	**1,045,878**	**1,161,816**	**1,219,621**	**1,445,485**	**1,471,532**	
610-790-6200	Fiscal Service	10,411	8,066	8,595	9,000	9,000	9,000	Audit
610-790-6205	Legal Services	0	3,139	93	15,000	23,348	15,000	
610-790-6215	Engineering Services	1,818	11,060	3,174	0	0	0	Reclass to Engineering Department
610-790-6220	Technical Services	18,570	28,421	29,145	53,270	40,499	36,300	Water Monitoring and Testing, UCM Phase III, TOKAY Prgrm
610-790-6221	Consulting Services	13,860	13,914	1,838	20,000	30,000	26,000	Water System On-Call Services, Groundwater assessment
610-790-6222	IT Services	0	0	0	0	0	20,000	Sprinbrook, IT Services, Laserfische, GIS
610-790-6240	General Contract Services	20,108	17,791	9,317	25,442	16,542	25,442	Annual wtr tank inspec, Landfill tipping for disposal chrgs, Utility Bills, A
610-790-6250	Insurance	43,789	48,040	47,976	66,904	69,580	73,059	
610-790-6300	Equipment Maintenance	60,881	81,692	73,578	62,000	41,002	63,600	Well Sites, Electr panels, Orion Agrmt, Chlorine Pump Heads Replacem
610-790-6305	Building Maintenance	44	472	0	1,000	15	1,000	
610-790-6310	Facility Maintenance	14,601	5,831	964	10,000	4,122	10,000	Maint-Repl-Calibration of Flow meters
610-790-6315	Vehicle Maintenance	16,044	24,370	22,420	47,500	37,500	29,740	Maint & Repairs, Ditch Witch Repairs ($20K), Tires, Air Cond Retrofit
610-790-6400	Office Supplies	2,980	3,887	2,319	4,000	3,695	6,000	Door hangers, UB envelopes, business cards, Public Outreach
610-790-6405	Postage	14,875	14,066	14,439	15,000	17,324	15,000	Postage for utility bills, prepaid envelopes (1/3 Wat/Gar/Sew)
610-790-6410	Departmental Supplies	36,434	51,302	58,358	48,200	46,931	67,900	Spray paint, hydrant meters, water leaks, asphalt, propane, sampling eq
610-790-6411	New Meters - New Sites	14,064	5,838	26,260	20,000	8,722	15,000	Reimbursable - Water meters for City projects/facilities.
610-790-6415	Small Tools/Shop Supplies	4,256	4,614	5,927	4,000	1,938	4,000	Welding supplies, propane, towels, tool reimbursement
610-790-6425	Fuel	24,624	30,175	27,826	30,000	22,981	25,000	Fuel Costs
610-790-6430	Chemicals	25,475	22,674	23,158	29,100	26,150	29,100	Chlorine for wells, Zone II/Gateway, tablets for chlorine analyzer, colaler
610-790-6435	Safety Supplies	2,093	2,255	3,360	4,000	3,040	4,000	First Aid Kits/Fire Extinguisher Maintenance, Office Ergonomics,Safety
610-790-6440	Uniforms	4,288	4,361	5,592	6,000	4,662	6,000	Uniforms, boot allowance, jackets.
610-790-6500	Rents & Leases, Equipment	6,251	6,292	8,689	11,905	10,358	11,905	Trenching, compacting,lease agreement for copiers/printers, plotter, jac
610-790-6600	Printing	854	983	0	5,000	0	5,000	Utility bills, printing of forms, public notices, brochures, public outreach f
610-790-6605	Advertising	141	1,858	2,595	3,000	2,524	3,000	Washdown days, water conservation program, notices, rate increases, t
610-790-6610	Training & Travel	6,464	4,938	6,107	5,660	5,038	8,160	Conference, AWWA Spring Symposium, APWA Management Training,
610-790-6620	Due & Publications	4,464	8,127	2,201	8,000	6,672	11,167	Water Operator Certification & Renewal Fees, Midvalley Water Utility As
610-790-6625	Medical Services	619	832	407	1,000	422	1,000	Pre-Employment Physicals, Drug & Alcohol Testing, Hep B Shots, Class
610-790-6635	Bank Service Charge	0	0	-3,149	0	0	0	Revenue Acct# 100-000-5701
610-790-6700	Telephone	5,684	6,961	7,755	8,350	7,135	10,630	Nextel, Tat, Frontier, Verizon, Sprint, WO Data Plan
610-790-6730	Utilities - Wells	216,863	278,758	298,377	300,000	350,000	350,000	TID Utilities for Wells, Gateway, Pressure Zone II;
610-790-6750	Property Tax	1,727	11	0	0	2	0	
610-790-6760	Permits & Fees	13,722	9,660	21,159	25,000	10,483	25,000	Dept. of Health Services Fees, Dept of Toxic Substance Control, SJVall
610-790	**Total Operation & Maintenance**	**1,152,353**	**1,417,528**	**1,564,006**	**906,331**	**799,685**	**907,003**	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
610-790-7501	Computer Equipment	1,345	1,821	16,635	12,750	3,142	38,322	Computer&Monitor, Phones, WO Tablets, Wonderware
610-790-7504	Equipment	0	0	0	36,500	58,290	42,900	Hand held device, Portable Meter Tester, Air Compressor
610-790-7506	Vehicle	0	-1,163	0	32,710	0	37,000	Replace Vehicle #38
610-790-7550	Improvements Expense	0	3,216	0	145,000	97,586	19,700	Clay Valve Syst, Hydrant Diffuser, Remove old Bypass #5
610-790-7561	Sperry Avenue Turf Project	0	0	0	5,000	0	0	
610-790	**Total Capital**	**1,345**	**3,874**	**16,635**	**231,960**	**159,018**	**137,922**	
610-790-8000	Principal Expense	0	0	0	11,420	11,445	11,724	Vacuum Truck (33%) split w/Sewer
610-790-8100	Interest Expense	263,484	435,504	468,568	1,044	1,018	533	
610-000-8200	Cost of Issuance	7,127	0	14,253	0	0	0	
610-790	**Total Debt Service**	**270,610**	**435,504**	**482,821**	**12,464**	**12,464**	**12,257**	
610-999-9000	To General Fund	246,403	260,889	300,022	507,353	507,353	547,353	PY 18% of OM & SB
610-999-9012	To Streets Fund	0	0	0	0	0	150,000	To Fund 327
610-999-9013	To Water Capital	9,638,376	172,288	174,100	95,850	95,850	275,000	Baldwin Turf Replace & SCADA Project
610-999-9015	To PPFA Water - Authority Bonds	0	0	0	633,640	633,640	630,258	Moved to Fund 612
610-795	**Total Transfers**	**9,884,779**	**433,177**	**474,122**	**1,236,843**	**1,236,843**	**1,602,611**	
610-790/795	**TOTAL EXPENSES - Water**	**12,423,378**	**3,335,961**	**3,699,399**	**3,607,219**	**3,653,495**	**4,131,325**	
	NET REVENUE VS EXPENSES	**-9,219,535**	**203,921**	**348,062**	**543,180**	**377,804**	**141,722**	
	Water Capital							
611-000-5600	Interest Income	3,991	3,794	2,619	2,500	2,500	2,500	
611-000-5311	Grant	0	0	0	0	0	700,000	Prop 84 Drought Grant
611-998-5919	Transfer from Water Operations	510,750	164,005	174,100	95,850	86,265	275,000	
611-998-5920	Transfer from Land/Water AquisitionFund	574,000	0	0	0	0	0	
611-998-5911	Transfer from CFD/LMD	588,000	0	0	30,000	27,000	150,000	Baldwin Turf Project
611-998-5923	From Water Rev Bonds Proj Fund	9,127,626	8,283	0	0	0	0	
611	**Total Revenue**	**10,804,368**	**176,082**	**176,719**	**128,350**	**115,765**	**1,127,500**	
	Expenses							
611-790-7586	Water Management Activities	0	0	0	90,000	90,000	100,000	Carryforward from Prior Year
611-790-7601	Non Potable Pipeline Ph 3	0	0	0	562,322	0	800,000	Carryforward from Prior Year
611-790-7606	Well #13 Site Improvement	0	0	0	800,000	0	682,000	Carryforward from Prior Year
611-790-7607	NP Phase 2 (1 Test Holes)	0	0	0	118,970	0	80,000	Carryforward from Prior Year
611-790-7610	NP Phase 3 New Well Design & Const	0	0	0	0	0	0	

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	Budget 2013-14	Projected Budget 2013-14	Budget 2014-15	Comments 2014-15
611-790-7614	Non Potable Main (WalMart)	0	0	0	120,000	0	120,000	Carryforward from Prior Year
611-790-7615	Water Master Plan	0	121,888	44	200,000	0	250,000	Carryforward from Prior Year $78K
611-790-7616	Well #13 Test Hole Drilling & Land Acquisiti	0	0	0	200,000	20,000	180,000	Carryforward from Prior Year
611-790-7617	Well #13 Design & Construction	0	0	0	300,000	0	300,000	Carryforward from Prior Year
611-790-7618	Well #7, 9 & 11 Emergency Generator Proje	0	0	0	170,000	45,000	465,000	Well #'s 7, 9 and 11
611-790-7621	Ground Water Recharge Study	0	0	0	350,000	0	300,000	
611-790-7622	Well #5 to Orange Pipeline	0	0	0	540,000	0	0	
611-790-7623	Meter Replacement Program	0	0	0	0	60,000	399,823	
611-790-7624	Kinshire Way Waterline Replacement Proje	0	0	0	0	0	60,000	
611-790-7625	SCADA Project Upgrade	0	0	0	0	0	125,000	
611-790-7626	Baldwin Median/Streetscape Turf	0	0	0	0	0	900,000	Prop 84 Grant / LMD / Water
611	**Total Capital**	**0**	**121,888**	**44**	**3,451,292**	**215,000**	**4,761,823**	
611-999-9012	Transfer to Street Fund	75,000	0	0	0	0	0	
611	**Total Transfers**	**75,000**	**0**	**0**	**0**	**0**	**0**	
611	**TOTAL EXPENSES - Water Capital**	**75,000**	**121,888**	**44**	**3,451,292**	**215,000**	**4,761,823**	
611	**NET REVENUE VS EXPENSES**	**10,729,368**	**54,194**	**176,676**	**-3,322,942**	**-99,235**	**-3,634,323**	
	PPFA Water - Authority Bonds							
612-998-5919	From Water Operations Fund	0	0	0	633,640	633,640	630,258	
612	**Total Revenue**	**0**	**0**	**0**	**633,640**	**633,640**	**630,258**	
612-000-8002	Principal Expense 10 Rev Bond	0	0	0	205,000	205,000	205,000	
612-000-8100	Interest Expense	0	0	0	428,640	428,640	425,258	
612	**Total Debt Service**	**0**	**0**	**0**	**633,640**	**633,640**	**630,258**	
612	**TOTAL EXPENSES - PPFA Water Authority Bonds**	**0**	**0**	**0**	**633,640**	**633,640**	**630,258**	
612	**NET REVENUE VS EXPENSES**	**0**	**0**	**0**	**0**	**0**	**0**	