

**CITY OF
PATTERSON**
APPROVED
BUDGET
2015 - 2016



CITY OF PATTERSON

APPROVED BUDGET

**FISCAL YEAR
2015 - 2016**

City Council

**MAYOR
Luis I. Molina**

COUNCIL MEMBERS

**Dominic Farinha
Sheree D. Lustgarten
Dennis McCord
Deborah Novelli**

Executive Staff

Kenneth Irwin, City Manager

Maricela Vela, City Clerk

Jeff Dirkse, Chief of Police

Jeffrey Breasher, Chief of Fire

Michael Willett, Director of Public Works

Vanessa Burke, Interim Director of Finance

Juliene Flanders, Parks & Recreation Director

Thomas Hallinan, City Attorney

Douglas L. White, City Attorney

Linda DeForest, City Treasurer

City of Patterson
2015 - 2016 Budget

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City of Patterson

2015-2016

Account Number Description

Fund Description	Department Description
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101 General Fund Reserve	115 City Attorney
102 Bond Administrative Fees	120 City Council
105 Self-Insurance Reserve	200 Finance
111 Master Plan	250 Non-Departmental
175 Landscaping Assessment Districts	300 Planning
176 Benefit Assessment Districts	305 Building Inspection
177 CSA # 15 Assessment District	310 Code Enforcement
188 Public Safety CFD 2015-2	400 Fire
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190 Public Safety CFD	500 Police
191 West Patterson Business Park	510 Crossing Guards
192 CFD 2015-1 (Arambel-KDN Business Park)	600 Recreation-Administration
204 HR Reassessment Dist 2002	605 Recreation-Programs
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305 Beautification Committee	700 Building Maintenance
310 96 CDBG HA Loan Fund	701 City Hall Annex
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RESOLUTION NO. 2015-58

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PATTERSON, CALIFORNIA, ADOPTING THE GENERAL FUND AND ALL OTHER FUNDS BUDGET FOR FISCAL YEAR 2015-2016

WHEREAS, on August 11, 2015 the City Manager, Finance Director and City Staff submitted and presented to the Patterson City Council the proposed General Fund Budget for Fiscal Year 2015-2016 commencing on July 1, 2015; and

WHEREAS, on September 22, 2015 the City Manager and City Staff brought back the General Fund Budget for Fiscal Year 2015-2016 for further review and discussion and also presented all Other Funds; and

WHEREAS, on September 22, 2015 City Council having heard presentations from Staff on the General Fund budget revisions and All Other Funds Proposed Budget for Fiscal Year 2015-2016 requested further analysis and modifications to fund increased cost of new staffing positions within the General Fund; and

WHEREAS, Staff has completed this evaluation and is presenting today October 15, 2015, a second revised General Fund FY2015-2016 Proposed Budget. The second revised General Fund FY 2015-16 Proposed Budget includes modification to fund the new General Fund staffing requests. These budget modifications reallocate expenditures and eliminate certain contracts in FY15-16 sufficient to cover the \$233,471 in additional salary and benefits costs requested for FY15-16.

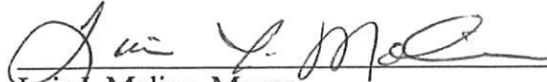
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Patterson that the following revenue estimates and expenditure appropriations for the General Fund and all Other Funds are hereby adopted as the final budget for Fiscal Year 2015-2016 in the amount of \$57,807,366.

NOW, THEREFORE, BE IT ALSO RESOLVED by the City Council of the City of Patterson that a transfer projected at \$265,246, from the General Fund to CFD 2003-1 to cover Fiscal Year 2014-2015 operating expenses be approved.

PASSED, APPROVED AND ADOPTED this 15th day of October 2015, by the City Council of the City of Patterson in the State of California by the following roll call vote:


AYES: Councilmembers Farinha, Novelli, McCord and Mayor Molina
NOES: Councilmember Lustgarten
EXCUSED: None

APPROVED:



Luis I. Molina, Mayor
City of Patterson

ATTEST:



Maricela L. Vela, City Clerk
City of Patterson

I hereby certify that the foregoing is a full, correct and true copy of a resolution passed by the City Council of the City of Patterson, a Municipal Corporation of the County of Stanislaus, State of California, held on the 15th day of October 2015, and I further certify that said resolution is in full force and effect and has never been rescinded or modified.

DATED:

City Clerk of the City of Patterson

**FUND BALANCE ALLOCATION AND
ASSIGNED FUNDS USAGE**

Fund Balance Allocation and Assigned Funds Available

Projected as of: 06/30/2015

Fund Description	Fund Balance 6/30/2014	FY14-15 Projected Revenue	Projected Expense	Difference Rev/Exp	Projected Fund Balance 6/30/2015
100 General Fund	1,979,782	13,157,073	13,264,458	(107,385)	1,872,397
101 General Fund - Reserve	3,605,039	15,510	-	15,510	3,620,549
102 Bond Administration	81,663	81,376	125,200	(43,824)	37,839
105 Self Insurance Reserve	413,162	12,319	322,000	(309,681)	103,481
111 Master Plan	46,586	50,100	90,000	(39,900)	6,686
GENERAL FUND BALANCE	6,126,232	13,316,378	13,801,658	(485,280)	5,640,952

ALLOCATION TABLE - GENERAL FUND BALANCE

Projects / Expense Type	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Gen Fund Emergency Contingency			3,620,548			3,620,548
Future Capital Projects				486,037		486,037
Reserves for Operating Budget				-		-
Vehicle Replacement				127,289		127,289
Computer & Equip Replacement				15,281		15,281
Petty Cash	850					850
Park Maintenance				6,357		6,357
Facilities Maintenance				40,956		40,956
Code Enforcement		(0)				(0)
Web Site Upgrade		37,839		16,208		16,208
Bond Administration				46,325		37,839
Master Plan				6,686		46,325
Master Plan Fund				103,481		6,686
Self Insurance				959,288		103,481
PERS and OPEB Reserves					173,805	959,288
Unassigned	850	37,839	3,620,548	1,807,909	173,805	5,640,952

Projected General Fund Balance 06/30/2015

**General Fund Balance and Staff Allocation Recommendations
Projected As of: 06/30/2016**

	Restricted		Committed		Assigned													Unassigned	
	FUND 100 Petty Cash	FUND 102 Bond Admin	FUND 101 Emergency Contingency	FUND 100 Operating Reserves Bud FY	FUND 100 Future Capital Projects	FUND 100 Vehicle Replacement	FUND 100 Comp & Equip Replacement	FUND 100 Facility Maintenance	FUND 100 Master Plan	FUND 100 Park Maintenance	FUND 100 Website Upgrade	FUND 100 PERS and OPEB Reserves	FUND 100 Street Maintenance	FUND 100 Green Hse Gas Reduction	FUND 111 Master Plan Fund Bal	FUND 105 Self Insurance	FUND 100 Unassigned	Total	
AUDITED FY2013	850	209,822	3,594,200	-	1,707,370	154,559	0	42,549	70,664	43,538	-	1,000,000	-	46,347	410,335	-	7,280,233		
Usage FY2014		(128,159)	10,839		(944,027)	(24,342)	(175,863)	(1,592)	(9,175)	(37,181)	(11,264)	(28,288)		239	2,827	191,983			
Reallocated Funds					(250,000)	200,000			50,000										
AUDITED FY2014	850	81,663	3,605,039	-	513,342	130,218	24,137	40,957	61,489	6,357	38,736	971,713		46,586	413,162	191,983	6,126,232		
FY 2015 Revenue Usage FY 2015		81,376 (125,200)	15,510		(27,305)	(2,928)	(8,856)		(15,904)		(22,528)	(12,425)		50,100 (90,000)	12,319 (322,000)	(18,178)			
UNAUDITED FY2015	850	37,839	3,620,549	-	486,037	127,289	15,281	40,957	45,585	6,357	16,208	959,288		6,686	103,481	173,805	5,640,212		
Budgeted-Rev Budgeted-Exp		82,760 (82,700)	16,000	133,807	(270,000)	(8,750)	(30,800)		(5,000)	(16,208)			16,208 (16,000)	100 (322,000)	263,917 (322,000)				
Projected FY2016	850	37,899	3,635,549	133,807	216,037	127,289	6,531	10,157	45,585	1,357	-	959,288	250,000	208	45,398	173,805	5,651,546		

FUND BALANCE PROJECTIONS

Fund Balance Projections

Fund Description	Fund Balance 6/30/2014		FY14-15 Projected Budget		Difference Rev/Exp		Assigned Funds		Projected Fund Balance 6/30/2015		Cash Balance (Projected) 6/30/2015	
			Revenue	Expense	Rev/Exp	Funds	Balance	Balance	Revenue	Expense	Rev/Exp	Funds
100 General Fund	1,979,782	1,982,530	13,157,073	13,175,251	(18,178)	(89,947)	1,871,657	1,964,352	13,712,419	13,686,283	26,136	(80,550)
101 General Fund - Reserve	3,605,039	3,604,129	15,510	-	15,510		3,620,549	3,619,639	16,000	-	16,000	
102 Bond Administration	81,663	91,371	81,376	125,200	(43,824)		37,839	47,547	82,760	82,700	60	
105 Self Insurance Reserve	413,162	413,058	12,319	322,000	(309,681)		103,481	103,377	263,917	322,000	(58,083)	
111 Master Plan	46,586	46,574	50,100	90,000	(39,900)		6,668	6,674	100	-	100	
175 LMD Assessments	1,092,104	1,502,309	1,701,437	1,736,072	(34,635)		1,057,469	1,467,674	1,512,419	2,474,545	(962,126)	
176 BAD Assessments	1,346,863	1,587,495	598,757	329,306	269,451		1,616,313	1,856,946	572,148	926,698	(354,549)	
177 CSA #15 - BAD Gateway	6,553	6,380	8,531	4,740	3,791		10,344	10,171	8,531	16,752	(8,221)	
188 CFD 2015-2 Arambel-KDN	0	-	-	-	-		0	-	78,682	75,000	3,682	
189 Patterson Gardens Fire District	29,143	24,329	393,626	405,027	(11,401)		17,742	12,928	401,493	400,000	1,493	
190 Public Safety CFD - Fire Sta 2	-41,976	(59,748)	1,390,764	1,614,033.91	(223,270)		-265,246	(283,018)	1,689,800	1,672,665.98	17,134	
191 West Patterson Business Park (2005-1)	3,002,691	2,830,403	513,695	11,000	502,695		3,505,286	3,333,098	9,850,148	744,362	9,105,786	
192 CFD 2015-1 Arambel-KDN (Local bonds)	507,568	501,030	621,500	558,666	62,834		570,402	563,864	5,122,366	481,012	4,641,354	
204 PPFA 2013 Heartland Ranch	882,251	882,251	517,650	900,803	(383,154)		499,098	499,098	633,744	559,435	74,308	
205 West Patterson Financing Authority - Local Bonds	7,398,046	7,335,403	5,108,815	4,755,766	353,049		7,751,096	7,688,452	5,195,439	4,989,700	205,739	
252 2013 Authority - Revenue Bonds	1,131,626	1,131,626	4,755,516	4,755,516	-		1,131,626	1,131,626	4,988,950	5,248,490	(259,540)	
305 Beautification Committee	38,758	39,039	93	-	93		38,851	39,132	100	975	(875)	
310 1996 CDBG LOAN	3,489	-	-	-	-		3,489	-	600	10,000	(9,400)	
311 State HCD Rehab Program	201,637	143,421	1,000	30,025	(4,025)		202,637	144,421	314,000	314,000	-	
312 Federal CDBG Grant 2003	-19,823	(136,487)	26,000	-	26,000		-23,848	(140,572)	2,900	-	2,900	
313 First Time Home Buyers	199,999	10,409	3,356	13,765	3,356		203,354	13,765	77,448	76,948	500	
314 Federal HOME Funds	37,674	43,725	143,222	148,510	(5,288)		32,386	38,437	2,900	-	2,900	
Neighborhood Stabilization Program	53	623	-	-	-		53	623	456,557	574,853	(118,296)	
325 Gas Tax	291,956	226,494	611,321	685,102	(73,781)		218,175	152,713	506,932	317,594	189,348	
326 LTF Projects	262,009	264,574	506,932	103,322	403,610		665,619	666,184	3,544,425	4,104,325	(559,900)	
327 Street Projects	-86,369	(542,055)	5,457,251	3,576,353	1,880,898		1,794,530	1,338,644	15,291	19,505	(4,214)	
328 Non Motorized Funds	3,386	3,385	22,511	6,500	16,011		19,396	19,396	658,575	-	658,575	
401 Affordable Housing Impact	596,743	357,278	461,200	-	461,200		1,057,943	818,478	225,060	36,000	189,060	
402 Community Facilities Impact	108,877	108,849	381,858	-	381,858		490,735	490,707	184,213	211,500	(27,287)	
404 General Govt Facilities Impact	273,609	283,574	107,071	16,271	90,800		364,409	374,375	143,388	396,918	(253,530)	
408 Public Safety Impact	646,170	667,076	377,004	539,968	(162,964)		483,186	504,092	104,496	60,000	44,496	
410 Parkland In Lieu	15,257	15,254	191,903	15,206	176,697		191,951	191,951	226,720	965,000	(738,280)	
412 Street Impact	3,106,304	3,105,519	208,944	698,174	(489,230)		2,617,074	2,616,289	341,560	341,560	-	
414 Water Impact	157,655	157,615	50	5,000	(4,950)		152,705	152,665	219,147	1,002,000	(782,853)	
415 Storm Drain Impact	1,072,241	1,508,986	212,600	109,000	103,600		1,175,841	1,612,886	122,968	111,592	11,376	
416 Sower Impact	164,212	164,171	1,000	131,592	(130,592)		33,620	33,579	5,908	-	5,908	
421 Delta Mendota Storm Gate	165,359	165,317	2,998	-	2,998		165,359	165,317	207,563	-	207,563	
430 Aquatic Center	36,480	36,471	39,478	-	39,469		39,478	39,469	2,075,63	-	2,075,63	
440 Future Water Acquisition	25,350	25,344	135,362	-	135,352		160,712	160,706	337,122	347,088	(9,966)	
									227,656	248,562	(20,906)	
									236,450	236,447	3	
									1,878,794	1,878,009	785,785	
									494,265	494,225	400	
									392,988	392,988	0	
									44,986	44,986	0	
									165,359	165,317	42,042	
									45,386	45,377	9	
									368,275	368,275	0	

Fund Balance Projections

Fund Description	Fund Balance 6/30/2014		FY14-15 Projected Budget		Difference		Assigned Funds		Projected Fund Balance 6/30/2015		Cash Balance (Projected) 6/30/2015	
	Revenue	Expense	Revenue	Expense	Rev/Exp	Rev/Exp	Revenue	Expense	Revenue	Expense	Revenue	Expense
600 Garbage/Street Sweeping	382,136	2,586,577	2,586,553	18,024				400,161	360,275			
605 Sewer Fund	17,121,775	3,649,423	4,105,823	(456,400)				16,665,375	951,917			
606 Sewer Capital	6,563,656	520,388	878,039	(357,652)				6,206,004	231,011			
607 PPFA Sewer - Authority Bonds	60,118	215,838	215,838	-				60,118	118			
610 Water	3,789,646	4,273,047	4,146,325	126,722				3,916,368	2,968,318			
611 Water Capital	16,959,370	368,716	1,973,255	(1,604,539)				15,354,831	4,066,307			
612 PPFA Water - Authority Bonds	206,279	630,258	630,258	-				206,279	634,758			
FUND BALANCE - BY FUND	73,865,006	50,022,589	49,366,513	656,076				74,431,135	40,670,346			

Fund Description	Fund Balance 6/30/2014		FY14-15 Projected Budget		Difference		Assigned Funds		Projected Fund Balance 6/30/2015		Cash Balance (Projected) 6/30/2015	
	Revenue	Expense	Revenue	Expense	Rev/Exp	Rev/Exp	Revenue	Expense	Revenue	Expense	Revenue	Expense
600 Garbage/Street Sweeping	2,688,628	2,633,778	2,633,778	54,850				2,688,628	2,633,778			
605 Sewer Fund	3,678,827	4,092,343	4,092,343	(413,716)				3,678,827	4,092,343			
606 Sewer Capital	662,592	819,592	819,592	(157,000)				662,592	819,592			
607 PPFA Sewer - Authority Bonds	213,563	213,563	213,563	-				213,563	213,563			
610 Water	3,785,547	3,941,791	3,941,791	(156,244)				3,785,547	3,941,791			
611 Water Capital	852,500	4,716,441	4,716,441	(3,863,941)				852,500	4,716,441			
612 PPFA Water - Authority Bonds	631,158	631,158	631,158	-				631,158	631,158			
FUND BALANCE - BY FUND	64,516,818	57,807,366	57,807,366	6,709,453				64,516,818	57,807,366			

General Fund & Reserves \$ 6,126,232 \$ 6,137,661 \$ 13,316,378 \$ 13,712,451 \$ (396,073) \$ (89,947) \$ 5,640,212 \$ 5,741,588 \$ 14,075,196 \$ 14,090,983 \$ (15,787) \$ (80,550) \$ 5,543,875 \$ 5,725,801

Other Funds \$ 67,736,774 \$ 33,876,608 \$ 36,706,211 \$ 35,654,062 \$ 1,052,149 \$ 68,790,923 \$ 34,928,758 \$ 50,441,623 \$ 43,716,383 \$ 6,725,240 \$ 75,516,163 \$ 41,653,998

Total Funds \$ 73,865,006 \$ 40,014,270 \$ 50,022,589 \$ 49,366,513 \$ 656,076 \$ 74,431,135 \$ 40,670,346 \$ 64,516,818 \$ 57,807,366 \$ 6,709,453 \$ 81,060,038 \$ 47,379,799

CITY OF PATTERSON

2015-2016

BUDGET

DETAIL

GENERAL FUND

REVENUE

BUDGET - REVENUES - GENERAL FUND 2015-2016

Account Number	Description	2011-12	2012-13	2013-14	Projected		Comments
		Actual	Actual	Actual	Budget 2014-15	Budget 2015-16	
100-000-5001	Property Tax - Current Secured	1,627,972	1,916,206	1,853,524	2,500,000	2,500,000	
100-000-5002	Property Tax - Current Unsecured	88,984	87,562	96,007	108,000	109,136	2,600,000
100-000-5004	Property Tax - Delinquent	3,645	4,714	4,086	5,000	5,000	130,000
100-000-5006	Property Tax - Supplemental	-63	13,331	33,091	25,000	25,000	5,000
100-000-5007	Property Tax - Miscellaneous	2,071	870	839	700	700	35,000
100-000-5010	Real Estate Transfer Tax	37,705	51,848	51,614	80,000	80,000	700
100-000-5020	Sales & Use Tax	1,496,781	2,309,194	3,338,557	3,700,000	3,700,000	80,000
100-000-5021	Sales & Use Tax-PubSaf (Prop172)	45,409	49,473	56,351	55,000	55,000	3,800,000
100-000-5025	Transient Occupancy Tax (TOT)	81,878	112,513	105,470	105,000	105,000	55,000
100-000-5030	Franchise Fees	168,451	161,946	174,558	175,000	175,000	105,000
	Total Taxes	3,552,832	4,707,656	5,714,097	6,753,700	6,754,836	6,987,700
100-000-5100	Business License	71,753	69,762	83,452	85,000	94,910	100,000
100-000-5101	Business License - Adjustment	30	1,080	-1,039	0	0	0
100-000-5102	CASp Program Fee	0	269	856	730	730	1,000
100-000-5150	Building Permit - Residential	58,957	98,843	59,701	180,000	180,000	180,000
100-000-5151	Building Permit - Commercial	79,477	286,392	125,942	367,206	367,206	367,206
100-000-5158	Abandoned Prop Registration	16,700	9,380	4,330	1,500	2,500	2,500
100-000-5160	Plan Check	160,836	62,498	109,046	202,467	202,467	202,467
100-000-5161	Application Fee	26,556	18,608	27,911	35,000	35,000	35,000
100-000-5170	Encroachment Permit	3,459	7,929	4,346	6,000	6,000	6,000
100-000-5190	Other Licenses & Permits	23,677	2,117	2,150	22,000	22,000	3,000
	Total License & Permits	441,445	556,878	416,695	899,903	910,813	897,173

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments
		Actual		Actual		Actual		2014-15	2015-16	
100-000-5202	Motor Vehicle In-lieu	1,199,856		1,238,447		1,288,025		1,325,000	1,600,000	
100-000-5206	FHA In-lieu	879		868		0		950	2,000	
100-000-5208	Homeowner Property Tax Relief	28,162		29,172		28,964		30,000	30,000	
100-000-5260	Abandoned Vehicle	10,066		18,169		29,757		26,800	18,000	
100-000-5261	OTS Grant-Traffic Officers	0		12,207		0		0	0	
100-000-5263	BSCC Alloc Realign Grant	0		25,611		29,346		42,561	0	
100-000-5267	San Joaquin Air District Grant	0		52,005		0		0	0	
100-000-5270	COPS - AB 3229 SLESF	100,027		101,057		100,075		100,000	100,000	
100-000-5272	Patt Youth Outdoor Skills Educ Grant	0		0		40,000		0	0	
100-000-5274	Federal DOJ Funds (SDEA Agrmt)	0		16,353		2,403		0	0	
100-000-5275	Grant County-Tire Amnesty	0		2,245		0		0	0	
100-000-5276	OTS Grant - Sobriety Check	0		2,413		8,040		0	0	
100-000-5277	State Grant	11,684		0		5,829		0	5,676	Beverage Container Recycle Grant
100-000-5278	School Resource Officer-Reimb	90,000		90,000		90,000		0	0	
100-000-5280	State Mandated Cost Reimb	4,805		7,277		4,375		10,000	10,000	
100-000-5289	County Sustainability Grant	8,383		48,925		0		0	0	
100-000-5285	Fire District Reimbursement	224,239		288,713		344,114		375,116	385,000	Strike-Team
100-000-5286	Crossing Guard Reimbursement	19,413		24,717		29,619		43,371	40,000	
100-000-5287	EECBG Federal Grant	111,563		0		0		0	0	
100-000-5288	TRT-Stewardship Council Grant	70		0		0		0	0	
100-000-5291	Stan Cnty-Crowdslanding Security	18,000		18,000		18,000		18,000	19,800	
100-000-5292	Cal Fire Urban and Comm Forestry Grant	0		0		1,737		46,544	150,000	Gas Reduction Grant for Urban Forestry
Total Inter-Governmental		1,827,148		1,976,178		2,020,284		1,975,781	2,032,357	
									2,360,476	

Account Number	Description	2011-12	2012-13	2013-14	Projected Budget		Comments
		Actual	Actual	Actual	Budget 2014-15	Budget 2015-16	
100-000-5300	Administration Fee	36,879	77,008	164,165	40,000	40,000	
100-000-5305	Return Check Charge	7,349	5,789	5,709	5,800	5,800	
100-000-5306	Credit Check Fee	112	32	25	30	30	
100-000-5308	Copies & Maps	433	258	262	500	500	
100-000-5315	Rental Income	19,448	28,648	15,840	15,840	15,840	
100-000-5316	Rental Income - City Hall Annex	0	23,550	8,050	0	0	
100-000-5320	Plans & Specs	260	-1,830	0	0	100	
100-000-5325	Park Reservation Fees	12,450	7,363	4,885	7,379	4,000	
100-000-5326	Senior Center Reservation Fee	15,195	18,174	19,448	40,427	20,000	
100-000-5327	Walnut Grove Facility Fees	737	2,453	950	1,200	1,500	
100-000-5328	Sports Complex Facility Fees	0	0	0	0	250	
100-000-5329	Accident Reports	6,870	7,255	3,966	3,831	4,000	
100-000-5330	Police Service-Permit Processing	715	750	913	1,275	500	
100-000-5365	Weed & Mistletoe Abatement	3,238	3,306	2,323	10,200	5,100	
100-000-5380	Fire Inspections	0	0	1,963	24,432	5,000	
100-000-5381	Fire Plan Review	0	0	7,083	15,360	15,000	
100-000-5382	Fire Permits	0	0	111	2,220	24,000	
100-000-5383	Fire Other	0	0	5,984	1,670	10,000	
Total Charges for Services		103,685	172,755	241,676	170,164	197,164	150,820
100-000-5402	Admin Reimb - Life Scan/Ins	1,472	1,104	272	500	500	
100-000-5405	Tiny Tois	0	0	0	3,000	5,700	
100-000-5406	Art Classes	0	0	0	1,500	300	
100-000-5410	Tennis	0	0	745	2,000	1,750	
100-000-5415	Contract Programs	55	0	147	7,450	11,000	
100-000-5425	Youth Sports	31,695	38,089	505	0	0	
100-000-5427	Youth Basketball	0	0	15,990	15,990	14,736	
100-000-5428	Youth Flag Football	0	0	8,820	10,000	13,251	
100-000-5450	Adult Sports	0	441	-42	3,000	5,700	
100-000-5455	Community Programs	0	0	3,166	4,000	5,786	
100-000-5473	Youth Commission/Development	770	1,186	4,482	7,600	2,550	
100-000-5475	New Programs	0	0	15,564	2,000	1,469	
100-000-5476	Special Events	8,596	0	2,544	6,000	2,500	
100-000-5481	Great America Tickets	631	385	778	519	500	
100-000-5482	Swim Lessons	30,780	30,545	28,365	25,000	25,000	
100-000-5483	Open Swim Fees	33,271	39,088	37,784	30,000	30,000	
100-000-5484	Swim Team Revenue	395	0	13,478	13,740	13,740	
100-000-5488	Concession Stand	13,857	13,856	13,028	8,000	13,000	
100-000-5489	Day Camp	41,499	22,663	43,950	45,750	55,375	

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments
		Actual		Actual		Actual		Budget 2014-15	Budget 2015-16	
100-000-5490	Recreation Reimb - Training	2,925	1,492	2,802	2,065	2,065	2,065	2,000		
100-000-5491	Facility Reservation Fees	430	445	680	485	485	485	200		
100-000-5492	Advertising Fees	0	0	3,625	1,000	1,000	1,000	1,000		
100-000-5493	Teen Programs	0	0	0	5,000	5,000	5,000	200		
100-000-5495	Senior Meals Program	0	4,478	3,947	0	0	0	0		
100-000-5496	Teens on Board	0	0	0	750	750	750	4,000		
100-000-5497	Teen Hero	0	0	0	1,250	1,250	1,250	0		
100-000-5498	Extreme Tuesdays	0	0	0	9,000	9,000	2,603	1,500		
100-000-5499	Jr. Leader	0	0	0	3,000	3,000	3,000	3,600		
	Total Recreation	166,376	153,772	200,629	208,599	203,430	215,357			
100-000-5500	Fines - Parking	27,787	30,541	38,870	40,000	40,000	40,000	40,000		
100-000-5501	Fines - Traffic/Booking Fees	40,370	53,990	51,548	60,000	60,000	78,000	115,000		
100-000-5505	Forfeiture - Asset Seizure	1,806	30	15	500	500	3,500	3,500		
100-000-5506	Forfeiture - Stored Vehicle	9,910	27,520	28,809	35,000	35,000	45,000	45,000		
100-000-5520	Code Enforcement	89,049	810	91,776	10,000	10,000	10,000	5,000		
	Total Fines & Forfeitures	168,922	112,891	211,017	145,500	176,500	208,500			
100-000-5600	Interest Income	22,976	11,583	8,674	15,000	15,000	15,000	15,000		
100-000-5710	Sale of Surplus/Salvage	113	2,054	84	2,000	2,000	2,000	2,000		
100-000-5790	Miscellaneous Revenue	28,607	31,345	29,271	25,000	25,000	25,000	25,000		
100-000-5792	Miscellaneous Rev- Recreation	0	7,151	1,098	1,000	1,000	1,000	1,000		
100-000-5793	CPR/First Aid Revenue	0	701	561	2,000	2,000	2,000	2,000		
100-000-5794	Salary Reimbursements	20,209	26,532	8,089	10,000	10,000	10,000	10,000		
100-000-5795	Miscellaneous Reimbursements	3,188	-71	113,219	3,000	3,000	3,000	3,000		
100-000-5796	Public Works Reimbursement	8,849	6,928	2,504	2,000	2,000	2,000	2,000		
100-000-5797	Reimbursement-Apricot Fiesta Security	10,089	0	0	0	0	0	0		
100-000-5798	Solar Rebate - TID	0	0	6,976	14,600	14,600	14,600	17,000		
100-000-5799	Other Financing Sources	0	0	717,421	0	0	0	0		
100-000-5801	Salary Reimbursement - Fire Dept	0	0	22,722	0	-27,200	-27,200	20,000		
100-000-5802	Loan Proceeds	0	0	0	0	0	0	0		
100-000-5803	Miscellaneous Fire Grant	0	0	0	0	0	0	0		
	Total Investments/Other	94,030	86,222	910,619	74,600	47,400	97,000			
	TOTAL REVENUE-FUND 100	6,354,438	7,766,352	9,715,017	10,228,247	10,322,500	10,917,026			

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Budget	Comments
		Actual	Actual	Actual	2014-15	Budget		
100-998-5902	From Garbage Fund	254,911	293,147	325,611	345,611	345,611	345,611	
100-998-5903	From Sewer Fund	310,384	356,942	431,507	471,507	471,507	471,507	
100-998-5904	From Water Fund	260,889	300,022	507,353	547,353	547,353	547,353	
100-998-5905	From Gas Tax Fund	350,000	400,000	501,811	516,853	518,253	516,853	
100-998-5906	From BAD Districts	84,927	86,777	131,601	155,000	155,000	160,816	
100-998-5910	From CDBG	50,959	8,647	19,276	19,276	19,276	17,800	
100-998-5911	From Fire CFD	168,973	337,946	339,240	339,240	339,240	339,240	
100-998-5912	From Bond Administrative Fee	80,000	80,000	80,000	80,000	80,000	40,000	
100-998-5914	From LMD	296,824	304,106	313,406	300,000	300,000	297,880	
100-998-5916	From Self Insurance Reserve	0	0	0	58,333	58,333	58,333	
	TOTAL TRANSFERS	1,857,868	2,167,587	2,649,805	2,833,173	2,834,573	2,795,393	
	100 GRAND TOTAL	8,212,306	9,933,938	12,364,822	13,061,420	13,157,073	13,712,419	

GENERAL FUND

EXPENSES

BUDGET - EXPENSES - GENERAL FUND 2015-2016

Account Number	Description	2011-12	2012-13	2013-14	Projected Budget		Comments 2015-16
		Actual	Actual	Actual	2014-15	2015-16	
Administration							
100-100-6001	Salaries & Wages, Full-Time	203,015	269,313	288,443	289,425	263,139	301,200
100-100-6002	Salaries & Wages, Part-Time	0	0	10,528	0	0	0
100-100-6005	Overtime	0	0	278	0	0	0
100-100-6100	FICA/Medicare - Employer	2,975	3,893	4,989	4,249	4,249	4,093
100-100-6105	Retirement	50,340	64,790	71,611	77,415	59,300	66,940
100-100-6110	Worker's Compensation	5,790	7,876	11,069	11,186	11,186	10,212
100-100-6120	Medical Insurance	33,779	42,878	45,534	47,841	46,456	70,608
100-100-6123	Post Retirement Medical Insurance	1,213	1,618	1,784	1,968	1,968	3,595
100-100-6125	Dental Insurance	3,605	3,964	4,661	4,920	4,920	7,190
100-100-6130	Vision Insurance	690	755	846	984	984	1,248
100-100-6135	Life Insurance	441	514	537	554	554	1,765
100-100-6145	Tuition Reimbursement	0	0	1,000	1,000	1,000	1,000
100-100-6150	Auto Allowance	3,600	3,600	3,600	3,600	3,600	3,600
100-100-6155	Def. Compensation Match	2,700	3,259	4,244	2,159	4,445	4,320
100-100	Total Salary & Benefits	308,148	402,461	449,125	445,301	401,802	475,772
100-100-6220	Technical Services	11,695	15,143	19,592	0	0	0
100-100-6222	IT Services	0	0	0	21,289	24,286	25,500
100-100-6240	General Contract Services	47,209	98,891	51,243	88,000	88,000	41,950
100-100-6241	General Contract Services - HR	0	0	0	33,000	33,000	33,000
100-100-6300	Equipment Maintenance	198	0	0	0	0	0
100-100-6410	Departmental Supplies	1,168	3,273	4,822	3,000	3,000	4,000
100-100-6411	Departmental Supplies - HR	0	0	4,190	3,525	3,525	3,000
100-100-6500	Rent & Leases - Equipment	4,179	5,487	7,202	7,250	7,250	7,395
100-100-6605	Advertising	3,167	5,078	10,440	5,500	5,500	5,500
100-100-6606	Recruitment	0	0	931	2,500	4,000	4,000
100-100-6610	Training & Travel	4,099	7,237	11,579	6,000	6,000	5,000
100-100-6620	Dues & Publications	9,272	4,045	20,715	13,000	13,000	13,000
100-100-6700	Telephone	649	1,507	1,877	2,500	2,500	2,500
100-100	Total Operation & Maintenance	81,635	140,661	132,718	186,064	190,561	144,845
100-100	TOTAL EXPENSES - Administration	389,784	543,122	581,843	631,365	592,363	620,617

Includes Secretary II

5% Increase

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Projected		Comments 2015-16
						Budget 2014-15	Budget 2015-16	
Attorney								
100-115-6205	Legal Services - General Municipal	188,159	705,232	531,276	180,000	180,000	180,000	180,000
100-115-6206	Legal Services - General Litigation	0	0	372,333	280,000	260,000	200,000	200,000
100-115-6207	Legal Services - General Consulting	0	0	0	40,000	30,000	20,000	20,000
100-115-6208	Legal Services - HR	0	0	0	20,000	18,500	15,000	15,000
100-115	Total Operation & Maintenance	188,159	705,232	903,609	520,000	488,500	415,000	415,000
100-115	TOTAL EXPENSES - Attorney	188,159	705,232	903,609	520,000	488,500	415,000	415,000
City Council								
100-120-6002	Salaries & Wages, Part-Time	13,200	14,100	13,550	17,450	17,450	17,150	17,150
100-120-6100	FICA/Medicare - Employer	1,161	1,209	1,179	1,335	1,335	1,312	1,312
100-120-6110	Worker's Compensation	397	395	447	0	0	0	0
100-120-6115	Unemployment Insurance	0	0	0	0	0	0	0
100-120-6120	Medical Insurance	281	1,593	3,862	0	0	0	0
100-120-6123	Post Retirement Medical Insurance	91	92	98	0	0	0	0
100-120-6125	Dental Insurance	24	131	261	0	0	0	0
100-120-6130	Vision Insurance	4	20	48	0	0	0	0
100-120-6135	Life Insurance	2	9	18	0	0	0	0
100-120	Total Salary & Benefits	15,161	17,548	19,462	18,785	18,785	18,462	18,462
100-120-6200	Fiscal Services	0	0	0	0	0	0	0
100-120-6220	Technical Services	4,019	4,476	9,249	0	0	0	0
100-120-6222	IT Services	0	0	0	8,164	8,164	8,572	8,572
100-120-6240	General Contract Services	67,514	60,295	47,818	45,000	45,000	50,000	50,000
100-120-6260	Elections	0	8,337	0	9,000	9,000	0	0
100-120-6410	Departmental Supplies	1,237	3,470	5,235	2,500	5,270	5,000	5,000
100-120-6607	City Promotion	41,579	29,008	35,642	10,000	10,000	10,000	10,000
100-120-6607a	City Promotion - Apricot Fiesta	0	0	0	30,000	30,000	45,000	45,000
100-120-6610	Training & Travel	2,560	7,891	9,459	10,000	10,000	12,500	12,500
100-120-6620	Dues & Publications	26,605	13,017	14,685	27,000	27,000	27,000	27,000
100-120-6699	Donations	1,891	2,717	2,453	3,500	3,500	3,500	3,500
100-120-6700	Telephones	0	0	445	2,000	2,000	2,000	2,000
100-120	Total Operation & Maintenance	145,404	129,210	124,987	147,164	149,934	163,572	163,572

5% Increase

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Projected Budget 2014-15	Budget 2015-16	Comments 2015-16
100-120-7560	Machinery & Equipment Expense	0	510	0	0	0	0	
100-120	Total Capital	0	510	0	0	0	0	
100-120	TOTAL EXPENSES - Council	160,565	147,268	144,449	165,949	168,719	182,034	
Finance								
100-200-6001	Salaries & Wages, Full-Time	234,966	230,882	244,733	244,998	251,253	250,362	
100-200-6005	Overtime	0	0	317	1,000	1,000	1,000	
100-200-6100	FICA/Medicare - Employer	3,337	3,298	5,572	3,567	3,567	3,618	
100-200-6105	Retirement	57,384	56,068	61,489	66,220	65,147	67,141	
100-200-6110	Worker's Compensation	5,148	5,257	7,794	6,871	6,871	8,154	
100-200-6123	Post Retirement Medical Insurance	1,959	1,931	2,050	2,208	2,208	3,091	
100-200-6120	Medical Insurance	60,971	62,323	64,760	69,470	66,940	70,659	
100-200-6125	Dental Insurance	5,458	4,782	5,300	5,520	5,520	6,182	
100-200-6130	Vision Insurance	1,017	860	949	1,104	1,104	1,104	
100-200-6135	Life Insurance	475	430	430	443	443	1,531	
100-200-6145	Tuition Reimbursement	0	0	0	1,000	1,000	1,000	
100-200	Total Salary & Benefits	370,716	365,831	393,394	402,402	405,054	413,843	
100-200-6200	Fiscal Services	37,150	117,915	173,485	80,586	80,586	40,000	HDL, Audit Services, State Mandated Reporting
100-200-6220	Technical Services	9,540	9,767	18,504	0	0	0	
100-200-6222	IT Services	0	0	0	17,551	18,599	19,529	5% Increase
100-200-6240	General Contract Services	53,563	15,620	7,897	1,000	1,000	10,000	Project Contract Staffing
100-200-6300	Equipment Maintenance	481	626	0	1,000	1,000	1,000	
100-200-6405	Postage	766	0	0	1,500	1,500	1,500	
100-200-6410	Departmental Supplies	3,196	2,324	688	3,250	3,250	3,000	
100-200-6500	Rents & Leases - Equipment	1,884	2,361	3,033	3,059	3,059	3,120	
100-200-6605	Advertising	91	0	0	100	100	100	
100-200-6610	Training & Travel	467	1,255	761	1,500	1,500	4,000	CSMFO Annual Conference (2) GFOA
100-200-6620	Dues & Publications	564	494	300	700	700	500	
100-200-6625	Medical Services	0	0	0	0	0	100	
100-200	Total Operation & Maintenance	107,703	150,362	204,669	110,246	111,294	82,849	
100-200	TOTAL EXPENSES - Finance	478,419	516,193	598,063	512,648	516,348	496,692	

Account Number	Description	2011-12	2012-13	2013-14	Projected		Comments
		Actual	Actual	Actual	Budget 2014-15	Budget 2015-16	
Non Departmental							
100-250-6220	Technical Service	3,562	0	0	0	0	0
100-250-6221	Consulting Services	0	0	0	0	0	2,500
100-250-6222	IT - Services	0	0	0	5,000	5,000	5,000
100-250-6230	Property Tax Admin Services	67,223	35,814	0	35,814	35,814	39,908
100-250-6231	Sale Tax County Allocation-Annex Area	68,584	62,156	64,540	79,200	79,200	70,000
100-250-6240	General Contract Services	28,210	7,162	2,741	2,200	2,200	3,000
100-250-6250	Insurance	48,041	47,981	69,565	70,000	70,000	85,479
100-250-6400	Office Supplies	11,988	12,879	14,299	14,200	14,200	14,200
100-250-6401	IT - Computer Supplies	6,600	5,057	5,728	5,000	5,000	5,000
100-250-6405	Postage	10,151	12,319	12,982	11,000	14,000	14,000
100-250-6500	Rents & Leases - Equipment	2,532	2,264	1,931	2,445	2,445	2,494
100-250-6635	Bank Service Charge	2,690	0	158	0	0	0
100-250-6681	Grant Expenditure - Tire Amnesty	1,356	0	0	0	0	0
100-250-6682	Grant Exp EECBG-Well Motors	18,400	0	0	0	0	0
100-250-6683	Grant Exp EECBG-Street Lights	74,840	0	0	0	0	0
100-250-6684	Grant Exp EECBG-LED sign Light	25,299	0	0	0	0	0
100-250-6685	Grant Exp SJVAPCD Grant	0	52,005	0	0	0	0
100-250-6700	Telephone	27,804	25,062	25,215	25,000	25,000	25,000
100-250-6712	Emergency Operations Center	571	0	0	0	0	0
100-250-6896	Cash Over /Short	99	35	116	0	0	0
100-250-6897	Cash Over /Short Recreation	-47	62	-46	0	0	0
100-250-6898	RDA Write-Off	71,764	0	0	0	0	0
100-250-6899	Miscellaneous Expense	29	1,612	6,503	500	500	500
100-250	Total Operation & Maintenance	469,694	264,407	203,731	250,359	253,359	267,081
100-250-7560	Machinery & Equipment Expense	0	0	16,354	0	0	0
100-250	Total Capital	0	0	16,354	0	0	0
100-250-8006	Principal Expense - Banc of America			16,778	18,783	18,783	19,337
100-250-8106	Interest Expense - Banc of America			26,774	31,984	31,984	23,594
100-250	Total Debt Service	0	0	43,551	50,768	50,768	42,931
100-250	TOTAL EXPENSES - Non Depart	469,694	264,407	263,636	301,127	304,127	310,012

Cost Allocation Survey

Account Number	Description	2011-12	2012-13	2013-14	Projected		Comments
		Actual	Actual	Actual	Budget 2014-15	Budget 2015-16	
Planning							
100-300-6001	Salaries & Wages, Full-Time	211,690	224,300	219,012	236,253	240,746	239,854
100-300-6005	Overtime	0	64	0	1,000	1,000	1,000
100-300-6100	FICA/Medicare - Employer	3,058	3,207	3,107	3,441	3,441	3,466
100-300-6105	Retirement	52,534	56,586	58,016	66,054	66,054	66,542
100-300-6110	Worker's Compensation	4,698	5,179	7,085	6,626	6,626	7,809
100-300-6120	Medical Insurance	73,144	81,310	85,610	95,148	88,489	91,082
100-300-6123	Post Retirement Medical Insurance	2,032	2,171	2,133	2,400	2,400	3,360
100-300-6125	Dental Insurance	5,692	5,516	5,553	6,000	6,000	6,720
100-300-6130	Vision Insurance	1,020	950	990	1,200	1,200	1,200
100-300-6135	Life Insurance	372	393	358	384	384	1,600
100-300-6145	Tuition Reimbursement	0	0	0	0	0	0
100-300	Total Salary & Benefits	354,240	379,676	381,863	418,505	416,339	422,634
100-300-6210	Planning Services	1,254	-189	0	2,000	1,000	2,350
100-300-6212	Grant Consulting	15,949	43,881	4,314	0	0	0
100-300-6220	Technical Services	10,055	10,776	19,283	0	0	0
100-300-6222	IT Services	0	0	0	19,339	20,591	21,621
100-300-6240	General Contract Services	1,645	269	27,042	180	15,180	5,180
100-300-6300	Equipment Maintenance	0	0	0	500	500	500
100-300-6410	Departmental Supplies	1,513	1,088	1,321	1,000	1,000	1,000
100-300-6411	Departmental Supplies - Planning Commis	0	0	0	200	200	100
100-300-6500	Rents & Leases - Equipment	2,883	5,398	7,250	7,360	7,360	7,507
100-300-6605	Advertising	2,072	1,897	2,676	3,000	3,000	3,000
100-300-6610	Training & Travel	2,587	675	4,689	4,260	4,260	3,285
100-300-6611	Training & Travel - Planning Commission	0	0	0	2,950	450	3,600
100-300-6620	Dues & Publications	830	1,154	955	1,600	1,600	2,035
100-300-6625	Medical Services	0	0	65	100	100	0
100-300	Total Operation & Maintenance	38,788	64,951	67,595	42,489	55,241	50,178
100-300	TOTAL EXPENSES - Planning	393,028	444,627	449,457	460,994	471,580	472,812

5% Increase

APA Conference, Zucker, Comm Wkshop, AEP/CEQA
LCC Conference and APA Conference

Account Number	Description	2011-12	2012-13	2013-14	Projected		Comments
		Actual	Actual	Actual	Budget 2014-15	Budget 2015-16	
Engineering, Building & Capital Projects							
100-305-6001	Salaries & Wages, Full-Time	106,437	139,369	191,528	101,590	122,762	118,139
100-305-6002	Salaries & Wages, Part-Time	16,764	21,487	0	0	0	0
100-305-6005	Overtime	0	17	0	1,000	1,000	1,000
100-305-6100	FICA/Medicare - Employer	2,560	3,215	2,621	1,488	1,488	1,723
100-305-6105	Retirement	28,024	33,481	24,397	16,565	18,880	24,471
100-305-6110	Worker's Compensation	1,469	4,427	5,928	2,849	2,849	3,864
100-305-6115	Unemployment Insurance	4,050	4,628	5,590	6,000	6,000	6,000
100-305-6120	Medical Insurance	20,816	23,461	41,084	42,627	39,743	46,350
100-305-6123	Post Retirement Medical Insurance	1,040	1,103	481	1,110	1,110	1,890
100-305-6125	Dental Insurance	3,095	2,524	2,340	2,775	2,775	3,444
100-305-6130	Vision Insurance	608	502	563	555	555	615
100-305-6135	Life Insurance	199	218	286	223	223	845
100-305-6145	Tuition Reimbursement	0	0	0	1,000	1,000	1,000
100-305	Total Salary & Benefits	185,062	234,433	274,818	177,782	198,385	209,340
100-305-6210	Building Contract Service	125,642	53,015	212,636	298,500	298,500	230,000
100-305-6220	Technical Services	7,734	6,839	13,502	0	0	0
100-305-6222	IT Services	0	0	0	12,379	12,379	12,998
100-305-6240	General Contract Services	148	17,434	22,947	1,000	1,000	1,000
100-305-6300	Equipment Maintenance	0	0	0	250	250	250
100-305-6315	Vehicle Maintenance	133	1,776	527	1,200	1,200	1,200
100-305-6410	Departmental Supplies	6,754	4,215	2,379	2,000	2,000	4,000
100-305-6411	Supplies - Graffiti Program	0	0	587	0	0	0
100-305-6425	Fuel	934	1,339	299	500	500	0
100-305-6440	Uniform	163	0	0	200	200	200
100-305-6500	Rents & Leases - Equipment	1,277	1,666	1,228	1,409	1,409	1,437
100-305-6605	Advertising	0	70	156	0	0	0
100-305-6610	Training & Travel	990	3,851	7,343	2,000	2,000	1,500
100-305-6620	Dues & Publications	877	847	3,951	200	200	275
100-305-6625	Medical Services	0	224	195	200	200	200
100-305-6700	Telephone	266	507	148	0	0	0
100-305	Total Operation & Maintenance - Building	144,919	91,785	265,896	319,838	319,838	253,060

5% Increase

Account Number	Description	2011-12	2012-13	2013-14	Projected		Comments
		Actual	Actual	Actual	Budget 2014-15	Budget 2015-16	
100-306-6215	Engineering Services	0	0	21,681	45,000	41,000	30,000
100-306-6220	Technical Services	0	0	3,958	0	0	0
100-306-6222	IT Services	0	0	0	3,711	7,145	7,502
100-306-6300	Equipment Maintenance	0	0	0	100	100	100
100-306-6410	Departmental Supplies	0	0	6,253	1,500	1,500	2,000
100-306-6440	Uniform	0	0	170	200	200	400
100-306-6500	Rents & Leases - Equipment	0	0	812	820	820	836
100-306-6610	Training & Travel	0	0	495	5,000	5,000	3,500
100-306-6620	Dues & Publications	0	0	116	1,650	5,650	2,000
100-306-6700	Telephone	0	0	1,041	1,200	1,200	2,000
100-306	Total Operation & Maintenance - Engineering & Capital Projects	0	0	34,526	59,181	62,615	48,338

5% Increase

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Budget 2015-16
100-305/306	TOTAL EXPENSES - Engineering, Building & Capital Projects	329,980	326,217	575,240	556,801	510,738

Code Enforcement

100-310-6001	Salaries & Wages, Full-Time	76,745	84,175	92,453	95,600	97,114	99,194
100-310-6002	Salaries & Wages, Part-Time	0	3,768	2,477	0	0	0
100-310-6005	Overtime	0	207	530	1,000	1,000	1,000
100-310-6100	FICA/Medicare - Employer	1,113	1,512	1,526	1,401	1,401	1,453
100-310-6105	Retirement	19,459	21,810	24,086	26,729	26,729	27,734
100-310-6110	Worker's Compensation	2,936	3,342	4,507	5,204	5,204	6,318
100-310-6120	Medical Insurance	23,846	28,181	30,872	34,129	31,483	32,213
100-310-6123	Post Retirement Medical Insurance	1,017	1,099	1,140	1,200	1,200	1,680
100-310-6125	Dental Insurance	2,638	2,818	2,917	3,000	3,000	3,360
100-310-6130	Vision Insurance	460	467	516	600	600	600
100-310-6135	Life Insurance	165	186	186	192	192	717
100-310-6145	Tuition Reimbursement	0	0	0	1,000	1,000	1,000
100-310	Total Salary & Benefits	128,379	147,566	161,209	170,056	168,924	175,269

5% Increase

100-310-6220	Technical Services	5,124	5,455	7,487	0	0	0
100-310-6222	IT Services	0	0	0	9,772	11,346	11,913
100-310-6240	General Contract Services	32	39	764	250	250	250
100-310-6241	Abatement Expense	29,634	2,566	38,749	20,000	44,000	25,000
100-310-6300	Equipment Maintenance	0	945	0	1,500	1,500	1,500
100-310-6315	Vehicle Maintenance	612	1,183	2,165	2,000	2,000	2,000
100-310-6410	Departmental Supplies	1,101	701	320	2,500	2,500	1,000
100-310-6411	Supplies - Graffiti Program	5,317	5,880	5,041	5,000	5,000	5,000

Account Number	Description	2011-12	2012-13	2013-14	Projected		Comments
		Actual	Actual	Actual	Budget 2014-15	Budget 2015-16	
100-310-6425	Fuel	2,243	4,003	3,395	3,500	3,500	
100-310-6440	Uniform	138	803	842	1,000	1,000	
100-310-6500	Rents & Leases - Equipment	1,188	1,666	2,040	2,100	2,142	
100-310-6610	Training & Travel	347	332	317	1,500	800	
100-310-6620	Dues & Publications	75	75	200	250	200	
100-310-6625	Medical Services	114	95	0	100	100	
100-310-6626	Abandoned Vehicle	0	0	0	18,000	18,000	
100-310-6700	Telephone	396	1,222	1,291	1,500	1,500	
100-310	Total Operation & Maintenance	46,322	24,966	62,612	68,972	94,546	74,405
100-310	TOTAL EXPENSES - Code Enforcement	174,701	172,532	223,821	239,027	263,469	249,674
Fire - Station 1							
100-400-6001	Salaries & Wages, Full-Time	430,188	507,630	711,156	827,295	836,136	954,702
100-400-6002	Salaries & Wages, Part-Time	8,000	16,808	16,062	15,926	4,032	0
100-400-6005	Overtime - Suppression	86,278	115,232	80,975	90,164	90,164	86,655
100-400-6006	Overtime - Strike Team	0	0	16,620	0	20,000	20,000
100-400-6007	Overtime - Training	0	0	0	0	0	8,000
100-400-6008	Overtime - Special Operations	0	0	0	0	0	5,000
100-400-6015	Holiday Pay	7,221	8,854	14,712	16,719	16,719	19,173
100-400-6020	Uniform Allowance	3,930	4,193	7,862	8,965	8,965	9,890
100-400-6100	FICA/Medicare - Employer	8,220	10,165	12,114	13,907	13,907	14,836
100-400-6105	Retirement	145,595	174,382	248,953	280,949	280,949	358,684
100-400-6110	Worker's Compensation	32,641	39,421	57,802	77,824	77,824	105,634
100-400-6115	Unemployment Insurance	0	0	0	0	4,650	0
100-400-6120	Medical Insurance	112,745	122,261	188,649	227,909	222,240	267,604
100-400-6123	Post Retirement Medical Insurance	3,871	4,249	6,006	6,960	6,960	11,004
100-400-6125	Dental Insurance	10,080	9,256	13,783	17,400	17,400	22,008
100-400-6130	Vision Insurance	1,842	1,651	2,706	3,480	3,480	3,930
100-400-6135	Life Insurance	804	940	2,207	2,835	2,835	5,583
100-400-6145	Tuition Reimbursement	0	0	3,974	6,000	6,000	6,000
100-400	Total Salary & Benefits	851,415	1,015,042	1,383,579	1,596,335	1,612,262	1,898,702
100-400-6220	Technical Services	11,037	12,674	26,739	0	0	0
100-400-6222	IT Services	0	0	0	24,318	24,318	25,534
100-400-6225	Public Safety Services	835	835	835	1,000	1,000	1,000
100-400-6230	Firefighter Intern Program	38,778	33,390	60,345	78,840	78,840	48,840
100-400-6231	ALS Paramedic Program						30,000
100-400-6240	General Contract Services	8,468	10,927	8,651	13,000	13,000	11,000

5% Increase

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Budget	Comments
		Actual	Actual	Actual	2014-15	Budget		
100-400-6241	Weed Abatement Expense	5,492	1,708	3,764	0	0	0	
100-400-6300	Equipment Maintenance	3,774	2,759	3,536	3,500	3,500	3,000	
100-400-6315	Vehicle Maintenance	7,375	15,122	22,498	18,000	18,000	15,000	
100-400-6400	Office Supplies	1,208	1,873	964	1,500	1,500	1,500	
100-400-6410	Departmental Supplies	6,498	7,884	5,201	8,000	8,000	8,000	
100-400-6415	Small Tools/Shop Supplies	326	1,330	714	1,500	1,500	1,000	
100-400-6420	Janitorial Supplies	636	998	1,029	1,500	1,500	1,500	
100-400-6425	Fuel	7,538	7,819	9,496	9,500	9,500	9,500	
100-400-6440	Uniform	431	1,554	2,748	5,000	5,000	5,000	
100-400-6500	Rents & Leases - Equipment	1,497	3,800	3,660	3,800	3,800	3,876	
100-400-6610	Training & Travel	0	359	2,603	0	0	4,000	
100-400-6611	CPR / First Aid Program	0	661	804	2,000	2,000	1,000	
100-400-6612	Community Risk Reduction Program	0	0	0	2,500	2,500	2,500	
100-400-6613	CERT/Emergency Management Program	0	0	0	5,000	5,000	5,000	
100-400-6620	Dues & Publications	1,830	2,011	609	1,250	1,250	2,000	
100-400-6625	Medical Services	242	1,110	4,636	7,000	7,000	7,000	
100-400-6699	Volunteer Incentives	5,560	0	4,560	10,000	10,000	10,000	
100-400-6700	Telephone	6,171	2,869	9,049	9,500	9,500	7,500	
100-400-6710	Utilities - Building	9,303	9,713	8,889	10,000	10,000	9,500	
100-400	Total Operation & Maintenance	116,998	119,397	181,330	216,708	216,708	213,250	
100-400-8000	Principal Expense	59,956	40,177	20,622	0	0	0	
100-400-8100	Interest Expense	4,088	1,997	390	0	0	0	
100-400	Total Debt Service	64,044	42,174	21,012	0	0	0	
100-400	TOTAL EXPENSES - Fire	1,032,457	1,176,612	1,585,921	1,813,043	1,828,970	2,111,952	

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Projected Budget		Comments 2015-16
						Budget 2014-15	Budget 2015-16	
	Police							
100-500-6225	Public Safety Services	2,935,255	3,428,704	3,550,148	4,121,520	4,121,520	3,959,423	
100-500-6224	Public Safety Services SRO	0	0	0	96,071	96,071	0	
100-500-6226	Abandoned Vehicle Costs	10,066	18,169	29,757	0	0	0	
100-500-6227	State Grant - COPS	100,027	101,057	100,075	100,000	100,000	100,000	
100-500-6228	OTS - 2007 Grant	0	12,556	0	0	0	0	
100-500-6229	Community Complex and Park Security	0	0	43,122	108,266	108,266	68,266	
100-500-6230	Animal Control	42,020	59,448	41,341	41,377	41,377	61,637	
100-500-6231	StanCo DEA	27,426	32,706	35,109	35,109	35,109	33,540	
100-500-6233	OTS Sobriety CheckPoint Program	0	7,051	3,979	0	0	0	
100-500-6234	BSCC Alloc Realign Grant	0	0	0	0	71,906	62,246	
100-500-6240	General Contract Services	5,370	40,876	9,611	8,000	8,000	9,000	
100-500-6300	Equipment Maintenance	0	0	1,500	5,150	5,150	5,150	
100-500-6410	Departmental Supplies	1,105	1,266	262	3,000	3,000	3,000	
100-500-6505	Rents & Leases - Building	49,337	50,698	52,170	53,405	53,405	55,008	
100-500-6645	Community Outreach Supplies	999	150	0	2,000	2,000	2,000	
100-500-6700	Telephone	14,045	12,951	12,514	12,500	10,000	10,000	
100-500-6710	Utilities	5,944	6,421	7,000	7,000	9,500	9,500	
100-500	Total Operation & Maintenance	3,191,594	3,772,053	3,886,588	4,593,399	4,665,305	4,378,769	
100-500	TOTAL EXPENSES - Police	3,191,594	3,772,053	3,886,588	4,593,399	4,665,305	4,378,769	

Includes CSO

3% Increase

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Budget	Comments
		Actual	Actual	Actual	2014-15	Budget	2015-16	2015-16
Crossing Guards								
100-510-6001	Salaries & Wages, Full-Time	0	0	0	10,985	10,985	13,255	
100-510-6002	Salaries & Wages, Part-Time	32,204	41,696	52,457	56,520	56,520	56,520	
100-510-6100	FICA/Medicare - Employer	2,464	3,190	4,013	4,483	4,483	4,516	
100-510-6105	Retirement	0	0	0	3,071	3,071	2,646	
100-510-6110	Worker's Compensation	0	0	0	598	598	844	
100-510-6115	Unemployment Insurance	2,798	3,692	1,935	2,000	2,000	2,000	
100-510-6120	Medical Insurance	0	0	0	2,321	2,321	3,275	
100-510-6123	Post Retirement Medical Insurance	0	0	0	150	150	336	
100-510-6125	Dental Insurance	0	0	0	375	375	672	
100-510-6130	Vision Insurance	0	0	0	75	75	120	
100-510-6135	Life Insurance	0	0	0	24	24	123	
100-510	Total Salary & Benefits	37,466	48,578	58,405	80,602	80,602	84,307	
100-510-6410	Departmental Supplies	1,352	564	624	1,000	1,000	2,000	
100-510-6610	Training & Travel	519	764	465	500	500	500	
100-510-6625	Medical Services	0	0	0	500	500	500	
100-510	Total Operation & Maintenance	1,871	1,328	1,089	2,000	2,000	3,000	
100-510	TOTAL EXPENSES - Crossing Guards	39,337	49,906	59,495	82,602	82,602	87,307	

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Comments		
		Actual	Actual	Actual	2014-15	Budget	Budget	2015-16	
Recreation Administration									
100-600-6001	Salaries & Wages, Full-Time	134,116	246,799	79,885	86,633	89,369	102,751		
100-600-6002	Salaries & Wages, Part-time	6,906	10,351	10,874	16,430	16,430	15,572		
100-600-6005	Overtime	1,635	7,771	1,677	1,500	1,500	1,500		
100-600-6100	FICA/Medicare - Employer	2,474	4,462	1,631	2,535	2,535	2,595		
100-600-6105	Retirement	33,475	60,536	11,061	11,516	11,516	12,896		
100-600-6110	Worker's Compensation	4,508	9,977	3,040	4,688	4,688	6,821		
100-600-6120	Medical Insurance	36,927	69,942	24,309	28,038	25,600	25,569		
100-600-6123	Post Retirement Medical Insurance	1,404	2,294	608	690	690	1,470		
100-600-6125	Dental Insurance	4,305	5,921	1,203	1,725	1,725	2,940		
100-600-6130	Vision Insurance	716	1,005	285	345	345	525		
100-600-6135	Life Insurance	293	499	158	164	164	630		
100-600-6145	Tuition Reimbursement	0	0	0	1,000	1,000	1,000		
100-600	Total Salary & Benefits	226,761	419,559	134,731	155,263	155,562	174,268		
100-600-6220	Technical Services	4,844	7,104	10,960	0	0	0	5% Increase	
100-600-6222	IT Services	0	0	0	8,035	12,694	13,329		
100-600-6240	General Contract Services	3,249	34,095	9,032	6,190	6,190	6,190		
100-600-6310	Facility Maintenance	6	8,860	9,139	14,500	14,500	14,500		
100-600-6315	Vehicle Maintenance	52	2,957	656	2,500	2,500	2,500		
100-600-6410	Departmental Supplies	2,000	2,418	2,188	2,500	2,500	2,500		
100-600-6425	Fuel	1,596	2,545	4,077	2,800	2,800	2,800		
100-600-6440	Uniform	34	0	24	0	0	0		
100-600-6500	Rents & Leases - Equipment	3,393	4,557	6,809	6,068	6,068	6,189		
100-600-6505	Rents & Leases - Buildings	17,661	22,967	0	0	0	0		
100-600-6605	Advertising	2,282	15,389	17,912	15,000	15,000	16,500		
100-600-6610	Training & Travel	3,375	3,592	5,779	8,500	8,500	7,386		
100-600-6620	Dues & Publications	333	712	1,365	1,200	1,200	1,200		
100-600-6625	Medical Services	636	577	405	2,000	2,000	2,000		
100-600-6700	Telephone	2,757	3,912	2,718	2,500	2,500	2,500		
100-600	Total Operation & Maintenance	42,217	109,686	71,064	71,793	76,452	77,594		
100-600	TOTAL EXPENSES - Recreation Adm	268,978	529,245	205,795	227,056	232,014	251,862		

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Budget		Comments
		Actual	Actual	Actual	2014-15	2014-15	2015-16		
Recreation Programs									
100-605-6001	Salaries & Wages, Full-Time	0	0	85,731	44,603	44,603	52,464		
100-605-6002	Salaries & Wages, Part-time	41,774	61,639	88,433	64,893	64,893	63,784		
100-605-6005	Overtime	0	0	3,872	2,314	2,314	2,314		
100-605-6100	FICA/Medicare - Employer	3,196	4,653	7,954	5,645	5,645	4,865		
100-605-6105	Retirement	0	62	20,682	10,353	9,189	11,884		
100-605-6110	Worker's Compensation	0	0	3,855	2,055	2,055	2,806		
100-605-6115	Unemployment Insurance	2,433	52	99	200	200	200		
100-605-6120	Medical Insurance	0	0	21,969	14,548	13,445	14,946		
100-605-6123	Post Retirement Medical Insurance	0	0	1,079	540	540	840		
100-605-6125	Dental Insurance	0	0	2,696	1,350	1,350	1,680		
100-605-6130	Vision Insurance	0	0	488	270	270	300		
100-605-6135	Life Insurance	0	0	174	95	95	363		Includes Account Clerk
100-605	Total Salary & Benefits	47,403	66,406	237,032	146,866	144,599	156,447		
100-605-6240	General Contract Services	0	19	416	0	0	0		
100-605-6220	Technical Services	4,019	4,476	9,024	0	0	0		
100-605-6222	IT Services	0	0	0	4,821	7,853	8,246		
100-605-6605	Advertising	2,111	69	312	0	0	0		
100-605-6625	Medical Services	0	0	871	500	500	500		
100-605-6899	Rec Ware/Credit Card Fee	4,422	4,985	6,627	6,500	6,500	6,500		
100-605-6905	Tiny Tots	0	0	0	1,600	1,600	3,595		
100-605-6906	Art Classes	0	0	0	300	300	300		
100-605-6910	Tennis	0	0	0	1,500	1,500	1,500		
100-605-6922	TRT-Stewardship Council Grant	0	0	0	0	0	0		
100-605-6924	Youth Development	1,468	2,051	5,413	0	0	0		
100-605-6925	Youth Sports	14,765	13,414	23	0	0	0		
100-605-6927	Patterson Youth Basketball	0	0	5,348	5,800	5,800	5,990		
100-605-6928	Youth Flag Football	0	0	6,894	5,835	8,377	8,080		
100-605-6931	Swim Team	0	0	4,995	0	0	0		
100-605-6940	Contract Programs	0	0	892	6,607	6,607	7,275		
100-605-6950	Adult Programs	0	0	131	600	600	4,300		
100-605-6955	Community Programs	195	421	287	500	500	895		
100-605-6972	Pat Yth Outdr Sk Ed Grant Exp	0	0	52	0	0	0		
100-605-6975	New Programs	0	0	9,179	1,469	1,469	1,469		
100-605-6976	Special Events	5,878	7,097	4,567	2,500	4,500	2,500		
100-605-6988	Day Camp	3,536	6,648	6,753	0	0	0		
100-605	Total Operation & Maintenance	36,393	39,181	62,040	38,532	46,106	51,150		

5% Increase

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments 2015-16
		Actual	Budget	Actual	Budget	Actual	Budget	2014-15	2015-16	
100-605-7510	Computer Equipment	0	0	1,430	0	0	0	0	0	
100-605	Total Capital	0	0	1,430	0	0	0	0	0	
100-605	TOTAL EXPENSES - Rec Programs	83,796	105,587	300,502	185,398	190,705	207,597			
Recreation Youth Development and Camps										
100-606-6001	Salaries & Wages, Full-Time	0	0	0	21,970	18,149	17,145			
100-606-6002	Salaries & Wages, Part-time	0	0	0	47,875	47,875	55,676			
100-606-6003	Salaries & Wages, PYOSE Grant	0	0	2,997	9,165	9,165	0			
100-606-6005	Overtime	0	0	0	500	1,900	500			
100-606-6100	FICA/Medicare - Employer	0	0	229	3,287	4,795	3,885			
100-606-6101	FICA/Medicare - Employer PYOSE Grant	0	0	0	701	701	0			
100-606-6105	Retirement	0	0	0	6,143	4,835	4,404			
100-606-6110	Worker's Compensation	0	0	0	1,196	1,196	1,003			
100-606-6120	Medical Insurance	0	0	0	4,641	4,641	3,513			
100-606-6123	Post Retirement Medical Insurance	0	0	0	300	300	294			
100-606-6125	Dental Insurance	0	0	0	750	750	588			
100-606-6130	Vision Insurance	0	0	0	150	150	105			
100-606-6135	Life Insurance	0	0	0	48	48	120			
100-606	Total Salary & Benefits	0	0	3,226	96,727	94,505	87,233			
100-606-6222	IT Services	0	0	0	3,214	3,214	3,375			5% Increase
100-606-6410	Departmental Supplies	0	0	0	1,500	1,500	1,500			
100-606-6605	Advertising	0	0	0	500	500	500			
100-606-6610	Training and Travel	0	0	0	1,000	1,000	500			
100-606-6625	Medical Services	0	0	140	500	500	500			
100-606-6924	Youth Action Commission	0	0	67	6,772	3,000	3,000			
100-606-6926	Teens on Board	0	0	0	675	675	1,500			Trailblazer
100-606-6927	Teen Hero	0	0	0	1,165	1,165	0			
100-606-6928	Extreme Tuesdays	0	0	0	8,397	2,000	2,000			
100-606-6929	Jr. Leader	0	0	0	1,402	1,402	1,575			Jr. Leader I and II
100-606-6940	Contract Programs	0	0	0	2,358	2,358	0			
100-606-6972	Patterson Youth Outdoor Skills Education	0	0	1,364	30,835	30,835	0			
100-606-6988	Day Camp	0	0	0	9,438	9,438	18,078			Day Camp Transportation
100-606	Total Operation & Maintenance	0	0	1,570	67,756	57,587	32,528			
100-606	TOTAL EXPENSES - Youth Development	0	0	4,797	164,483	152,092	119,761			

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Budget	Comments
		Actual	Actual	Actual	2014-15	Budget		
Aquatic Center								
100-610-6001	Salaries & Wages, Full-Time	34,849	20,210	49,871	51,471	51,471	49,467	
100-610-6002	Salaries & Wages, Part-Time	79,086	80,433	92,439	117,304	117,304	117,304	
100-610-6005	Overtime	408	991	2,738	7,650	7,650	7,650	
100-610-6100	FICA/Medicare - Employer	6,568	6,470	7,444	9,831	9,831	7,604	
100-610-6105	Retirement	8,503	5,197	11,847	12,273	8,973	10,123	
100-610-6110	Worker's Compensation	1,443	859	2,444	2,960	2,960	3,300	
100-610-6115	Unemployment Insurance	1,955	6,954	5,334	5,800	5,800	5,800	
100-610-6120	Medical Insurance	10,199	4,571	15,284	17,013	14,543	15,529	
100-610-6123	Post Retirement Medical Insurance	407	296	566	600	600	840	
100-610-6125	Dental Insurance	1,524	756	1,386	1,500	1,500	1,680	
100-610-6130	Vision Insurance	221	125	257	300	300	300	
100-610-6135	Life Insurance	71	46	100	105	105	359	
100-610-6145	Tuition Reimbursement	0	0	0	0	0	0	
100-610	Total Salary & Benefits	145,233	126,908	189,710	226,808	221,038	219,955	
100-610-6240	General Contract Services	1,733	4,016	3,358	4,360	4,360	5,572	Includes Maintenance of Solar Panels
100-610-6220	Technical Services	6,428	7,159	15,468	0	0	0	
100-610-6222	IT Services	0	0	0	12,856	12,856	13,500	
100-610-6310	Facility Maintenance	4,486	9,967	11,250	15,700	14,700	14,700	
100-610-6410	Departmental Supplies	4,909	3,176	3,603	5,000	5,000	5,000	
100-610-6411	Swim Team Supplies	47	0	0	4,550	4,550	4,550	5% Increase
100-610-6430	Chemicals	28,676	34,532	34,219	34,000	30,200	30,200	
100-610-6435	Safety Supplies	1,380	764	43	1,325	2,325	2,325	
100-610-6440	Uniform	0	0	0	133	133	133	
100-610-6500	Rent & Leases - Equipment	0	729	749	777	777	793	
100-610-6605	Advertising	2,032	108	65	500	500	500	
100-610-6610	Training & Travel	4,544	3,828	2,575	2,825	2,825	2,325	
100-610-6620	Dues & Publications	0	0	0	0	0	0	
100-610-6625	Medical Services	742	1,235	1,577	1,200	1,200	1,200	
100-610-6700	Telephone	0	0	0	0	0	0	
100-610-6705	Utilities	32,498	38,345	31,084	28,300	28,300	28,300	
100-610-6760	Permits & Fees	886	880	880	886	886	886	
100-610-6985	Concession Stand	9,131	9,401	10,093	6,500	6,500	6,500	
100-610	Total Operation & Maintenance	97,491	114,139	114,964	118,912	115,112	116,484	
100-610	TOTAL EXPENSES - Aquatic Center	242,724	241,047	304,673	345,721	336,151	336,439	

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Projected		Comments 2015-16
						Budget 2014-15	Budget 2015-16	
Hammon Senior Center								
100-611-6001	Salaries & Wages, Full-Time	23,932	0	57,683	59,200	74,850	95,092	
100-611-6002	Salaries & Wages, Part-time	10,035	9,652	33,359	48,026	45,026	49,167	
100-611-6005	Overtime	276	0	2,994	2,645	2,645	2,645	
100-611-6100	FICA/Medicare - Employer	1,117	738	2,690	4,570	4,570	5,165	
100-611-6105	Retirement	5,735	0	12,434	12,316	14,666	19,274	
100-611-6110	Worker's Compensation	1,165	0	2,845	3,602	3,602	6,434	
100-611-6120	Medical Insurance	8,036	0	20,737	23,313	21,427	21,706	
100-611-6123	Post Retirement Medical Insurance	238	0	523	570	570	1,554	
100-611-6125	Dental Insurance	665	0	1,223	1,425	1,425	3,108	
100-611-6130	Vision Insurance	119	0	241	285	285	555	
100-611-6135	Life Insurance	46	0	110	109	109	687	
100-611-6145	Tuition Reimbursement	0	0	0	1,000	1,000	1,000	
100-611	Total Salary & Benefits	51,365	10,390	134,839	157,062	170,176	206,388	
100-611-6240	General Contract Services	16,073	9,902	8,686	9,745	12,745	14,130	Includes Maintenance of Solar Panels
100-611-6220	Technical Services	4,019	4,476	8,574	0	0	0	
100-611-6222	IT Services	0	0	0	8,035	8,035	8,437	5% Increase
100-611-6310	Maintenance	9,001	10,549	19,119	15,300	18,300	18,300	
100-611-6410	Departmental Supplies	1,924	3,039	5,432	5,700	5,700	5,700	
100-611-6411	Departmental Supplies - Programs	0	0	0	0	0	2,500	
100-611-6425	Fuel	0	0	0	0	0	500	
100-611-6440	Uniforms	0	0	32	265	265	265	
100-611-6605	Advertising	1,613	156	0	300	300	300	
100-611-6610	Training & Travel	0	0	227	0	0	1,260	
100-611-6620	Dues & Publications	0	0	0	0	0	500	
100-611-6700	Telephone	0	0	0	0	0	0	
100-611-6705	Utilities	21,404	21,550	18,459	14,000	14,000	14,000	
100-611-6760	Permits & Fees	942	856	856	1,000	1,000	1,000	
100-611-6955	Senior Meals Program	0	7,580	3,693	5,000	5,000	5,000	
100-611	Total Operation & Maintenance	54,976	58,108	65,077	59,345	65,345	71,892	
100-611	TOTAL EXPENSES - Hammon Senior Center	106,342	68,499	199,916	216,407	235,521	278,280	

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Budget	Comments
		Actual	Actual	Actual	2014-15	Budget	2015-16	2015-16
Teen Center								
100-612-6001	Salaries & Wages, Full-Time	0	0	0	10,985	8,985	6,985	
100-612-6002	Salaries & Wages, Part-time	0	0	15,464	21,491	21,491	21,491	
100-612-6005	Overtime	0	0	0	500	500	500	
100-612-6100	FICA/Medicare - Employer	0	0	1,183	1,810	1,810	1,459	
100-612-6105	Retirement	0	0	0	3,071	3,071	1,888	
100-612-6110	Worker's Compensation	0	0	0	598	598	430	
100-612-6120	Medical Insurance	0	0	0	2,321	2,321	1,506	
100-612-6123	Post Retirement Medical Insurance	0	0	0	150	150	126	
100-612-6125	Dental Insurance	0	0	0	375	375	252	
100-612-6130	Vision Insurance	0	0	0	75	75	45	
100-612-6135	Life Insurance	0	0	0	24	24	51	
100-612	Total Salary & Benefits	0	0	16,647	41,400	39,400	34,732	
100-612-6222	IT Services	0	0	0	1,607	1,607	1,687	
100-612-6310	Maintenance	0	0	5,242	6,000	6,000	6,000	
100-612-6410	Departmental Supplies	0	0	3,687	4,800	2,720	2,720	
100-612-6411	Departmental Supplies - Program	0	0	0	3,150	3,150	3,150	
100-612-6500	Rents & Leases-Equipment	0	0	493	1,200	1,200	1,224	
100-612-6505	Rents & Leases-Buildings	0	0	25,092	25,500	25,500	25,500	
100-612-6625	Medical Services	0	0	335	200	200	200	
100-612-6700	Telephone	0	0	1,164	1,000	1,000	1,500	
100-612-6705	Utilities	0	0	865	1,000	2,400	2,400	
100-612	Total Operation & Maintenance	0	0	36,980	44,457	43,777	44,381	
100-612	TOTAL EXPENSES - Teen Center	0	0	53,627	85,857	83,177	79,113	

5% Increase

Account Number	Description	2011-12	2012-13	2013-14	Projected		Comments
		Actual	Actual	Actual	Budget 2014-15	Budget 2015-16	
Building Maintenance							
100-700-6001	Salaries & Wages, Full-Time	35,606	37,289	38,887	39,609	41,162	41,915
100-700-6002	Salaries & Wages, Part-Time	0	17,131	19,597	14,790	14,790	14,790
100-700-6005	Overtime	3,333	7,886	6,109	6,000	6,000	6,000
100-700-6100	FICA/Medicare - Employer	548	1,965	759	1,792	1,792	1,805
100-700-6105	Retirement	9,028	8,683	11,262	11,074	11,074	11,327
100-700-6110	Worker's Compensation	2,002	2,394	2,757	3,136	3,136	3,753
100-700-6120	Medical Insurance	19,501	9,726	10,782	9,480	17,935	23,265
100-700-6123	Post Retirement Medical Insurance	572	622	630	600	600	840
100-700-6125	Dental Insurance	1,520	1,562	1,622	1,500	1,500	1,680
100-700-6130	Vision Insurance	259	256	284	300	300	300
100-700-6135	Life Insurance	106	94	95	96	96	342
100-700-6145	Tuition	0	0	0	0	0	0
100-700	Total Salary & Benefits	72,477	87,607	92,785	88,378	98,386	106,017
100-700-6220	Technical Services	1,609	1,793	3,023	0	0	0
100-700-6222	IT Services	0	0	0	2,109	3,177	3,336
100-700-6240	General Contract Services	16,597	26,937	21,179	18,205	22,205	27,392
100-700-6305	Building Maintenance	9,730	20,722	15,264	22,000	18,000	22,000
100-700-6307	Building Maintenance (CtrBldg)	1,023	869	1,585	1,000	1,000	1,000
100-700-6315	Vehicle & Equipment Maintenance	137	930	445	1,500	1,500	1,500
100-700-6410	Departmental Supplies	1,266	1,055	2,558	1,500	1,500	2,000
100-700-6415	Small Tools/Shop Supplies	444	344	885	1,000	1,000	1,000
100-700-6420	Janitorial Supplies	10,265	9,588	11,350	9,200	9,200	8,700
100-700-6425	Fuel	2,292	3,951	1,718	2,500	2,500	2,000
100-700-6435	Safety Supplies	168	592	0	500	500	500
100-700-6440	Uniform	346	767	501	670	670	670
100-700-6500	Rents & Leases - Equipment	0	65	0	100	100	100
100-700-6610	Training	0	51	72	350	350	0
100-700-6700	Telephone	423	797	1,254	1,000	1,000	1,000
100-700-6710	Utilities - Building	47,021	55,870	48,885	50,000	50,000	50,000
100-700-6760	Permits and Fees	0	0	1,105	675	675	675
100-700	Total Operation & Maintenance	91,321	124,331	109,822	112,309	113,377	121,873
100-700	TOTAL EXPENSES - Bldg Maint	163,798	211,938	202,607	200,686	211,763	227,890

Moved to account 100-700-6222
5% Increase
Floor Cleaning, Solar Panel Maint (1/3 of Corp Yd)
Maint/Repair of City Building, incl unexpected repairs
Scheduled & Unscheduled Maintenance & Repairs
Supplies for maint and repairs of City Facilities
Tools, brooms, vacuums, tool rental for 2 Employees
Uniforms, boot allowance, and jackets
City Hall / Corp Yard Landlines and NEXTELS
City Buildings - Annual TID Increase 2.5%
Dept of Industrial Relations - Elevator

Account Number	Description	2011-12	2012-13	2013-14	Projected		Comments
		Actual	Actual	Actual	Budget 2014-15	Budget 2015-16	
City Hall Annex							
100-701-6240	General Contract Services	0	50	0	0	0	
100-701-6305	Building Maintenance	0	522	0	500	1,000	
100-701-6710	Utilities - Building	0	593	148	500	0	
100-701-6750	Property Tax	0	3,280	0	0	0	
100-701	Total Operation & Maintenance	0	4,445	148	1,000	1,000	
100-701	TOTAL EXPENSES - City Hall Annex	0	4,445	148	1,000	1,000	
Sports Park Maintenance							
100-705-6001	Salaries & Wages, Full-Time	0	0	0	51,120	53,086	54,956
100-705-6002	Salaries & Wages, Part-Time	0	0	0	0	0	6,258
100-705-6005	Overtime	0	0	0	1,000	1,000	1,000
100-705-6100	FICA/Medicare - Employer	0	0	0	741	741	1,262
100-705-6105	Retirement	0	0	0	14,293	14,293	14,829
100-705-6110	Worker's Compensation	0	0	0	4,048	4,048	4,914
100-705-6120	Medical Insurance	0	0	0	24,649	22,738	23,265
100-705-6123	Post Retirement Medical Insurance	0	0	0	600	600	840
100-705-6125	Dental Insurance	0	0	0	1,500	1,500	1,680
100-705-6130	Vision Insurance	0	0	0	300	300	300
100-705-6135	Life Insurance	0	0	0	96	96	409
100-705-6145	Tuition Reimbursement	0	0	0	200	200	200
100-705	Total Salary & Benefits	0	0	0	98,546	98,602	109,912
100-705-6222	IT Services	0	0	0	1,653	1,653	1,736
100-705-6240	General Contract Services	0	0	0	29,368	29,368	29,368
100-705-6310	Maintenance	0	0	76	8,000	16,000	18,000
100-705-6315	Vehicle/ Equipment Maintenance	0	0	0	1,500	1,500	1,500
100-705-6316	Vandalism & Unexpected Repairs	0	0	0	1,000	1,000	1,000
100-705-6410	Departmental Supplies	0	0	0	2,000	2,000	2,000
100-705-6415	Small Tools/Shop Supplies	0	0	0	400	400	400
100-705-6425	Fuel	0	0	0	1,700	1,700	1,700
100-705-6430	Chemicals	0	0	0	5,800	5,800	5,800
100-705-6435	Safety Supplies	0	0	0	200	200	200
100-705-6440	Uniform	0	0	0	850	850	850
100-705-6500	Rents & Leases - Equipment	0	0	0	500	500	500
100-705-6605	Advertising	0	0	0	100	100	100
100-705-6610	Training & Meetings	0	0	0	2,000	2,000	1,930

Includes Maintenance Worker (Shared 50% with Parks)

5% Increase

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments 2015-16
		Actual	Budget	Actual	Budget	Actual	Budget	2014-15	2015-16	
100-705-6620	Dues & Publications	0	0	0	0	0	870	870	870	
100-705-6625	Medical Services	0	0	0	100	0	100	100	100	
100-705-6700	Telephone	0	0	0	2,292	0	2,292	2,292	2,292	
100-705-6705	Utilities	0	0	0	66,792	0	66,792	66,792	66,792	
100-705-6760	Permits & Fees	0	0	0	450	0	450	450	450	
100-705	Total Operation & Maintenance	0	0	0	125,575	76	133,575	133,575	135,588	
100-705	TOTAL EXPENSES - Sports Park	0	0	76	224,122	76	232,177	245,500	245,500	
Park Maintenance										
100-710-6001	Salaries & Wages, Full-Time	140,209	137,980	133,589	87,939	90,848	120,374	90,848	120,374	
100-710-6002	Salaries & Wages, Part-Time	23,269	9,156	14,328	14,790	14,790	20,174	14,790	20,174	
100-710-6005	Overtime	734	477	1,060	2,000	2,000	2,000	2,000	2,000	
100-710-6100	FICA/Medicare - Employer	3,793	2,686	3,027	2,435	2,435	3,305	2,435	3,305	
100-710-6105	Retirement	34,916	34,724	35,096	24,587	24,587	33,410	24,587	33,410	
100-710-6110	Worker's Compensation	6,321	5,928	7,142	4,789	4,789	8,335	4,789	8,335	
100-710-6115	Unemployment Insurance	3,302	3,537	953	1,133	1,133	1,133	1,133	1,133	
100-710-6120	Medical Insurance	58,763	60,806	64,650	48,783	45,361	58,161	45,361	58,161	
100-710-6123	Post Retirement Medical Insurance	1,644	1,630	1,663	1,200	1,200	2,100	1,200	2,100	
100-710-6125	Dental Insurance	4,525	4,191	4,254	3,000	3,000	4,200	3,000	4,200	
100-710-6130	Vision Insurance	794	699	751	600	600	750	600	750	
100-710-6135	Life Insurance	334	303	296	192	192	884	192	884	
100-710-6145	Tuition Reimbursement	0	1,000	1,000	800	800	1,000	800	1,000	
100-710	Total Salary & Benefits	278,603	263,117	267,808	192,248	191,735	255,826	191,735	255,826	
100-710-6220	Technical Services	1,609	6,524	8,366	3,000	3,000	3,000	3,000	3,000	
100-710-6222	IT Services	0	0	0	6,614	6,614	6,944	6,614	6,944	
100-710-6240	General Contract Services	73,188	82,738	105,022	49,678	49,678	53,000	49,678	53,000	
100-710-6300	Equipment Maintenance	0	7,177	0	0	0	0	0	0	
100-710-6310	Maintenance	28,013	40,918	34,892	19,900	19,900	19,900	19,900	19,900	
100-710-6315	Vehicle/ Equipment Maintenance	7,587	10,005	10,323	10,916	9,916	10,916	9,916	10,916	
100-710-6316	Vandalism & Unexpected Repairs	0	0	1,503	2,000	2,000	3,500	2,000	3,500	
100-710-6410	Departmental Supplies	1,131	974	2,809	2,391	2,391	2,391	2,391	2,391	
100-710-6415	Small Tools/Shop Supplies	63	638	1,413	1,100	1,100	1,100	1,100	1,100	
100-710-6425	Fuel	11,327	8,947	9,908	5,300	6,300	6,300	6,300	6,300	
100-710-6430	Chemicals	5,618	5,278	7,389	7,200	7,200	7,200	7,200	7,200	
100-710-6435	Safety Supplies	1,854	511	450	800	800	800	800	800	
100-710-6440	Uniform	3,255	5,578	5,470	4,150	5,650	5,650	5,650	5,650	

Possible increase with MOU signing

Noratek Reporting System
5% Increase
Mowing, Rain Master Svc Plan, Sec Syst Monitor, KIP/Plotter

Chemicals for weed control/fertilizer
First Aid /Fire Exting Maint', Safety Videos / Program
Uniforms, boot allowance, jackets

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments 2015-16
		Actual		Actual		Actual		Budget 2014-15	Budget 2015-16	
100-710-6500	Rents & Leases - Equipment	596	2,617	3,354	3,017	3,017	3,017	3,077	80' Genie to Trim Palm Trees, Special Equip	
100-710-6605	Advertising	2,160	0	0	0	0	0	200		
100-710-6610	Training & Meetings	2,662	2,613	1,843	0	1,000	1,000	3,150	Backflow Prep Classes/Dues/Certs, AFOs	
100-710-6620	Dues & Publications	0	420	645	130	130	130	310		
100-710-6625	Medical Services	412	515	135	400	400	400	400		
100-710-6660	Walnut Grove School Gym-Maint/UT	5,205	0	0	0	0	0	0		
100-710-6700	Telephone	4,259	3,488	5,298	2,992	2,992	2,992	4,000	Nextel Monthly Bill	
100-710-6705	Utilities	44,313	164,445	165,696	132,608	129,308	129,308	130,000	Electric Bills for GF Parks, Water Usage (North & South Park)	
100-710-6750	Property Tax	0	0	2	0	0	0	0		
100-710-6760	Permits & Fees	428	428	471	0	0	0	0		
100-710	Total Operation & Maintenance	193,678	343,815	364,987	252,196	251,396	251,396	261,838		
100-710-7504	Vehicles	0	0	34,769	0	0	0	0		
100-710	Total Capital	0	0	34,769	0	0	0	0		
100-710	TOTAL EXPENSES - Park Maint	472,281	606,932	667,564	444,444	443,131	443,131	517,664		

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments 2015-16
		Actual		Actual		Actual		Budget 2014-15	Budget 2015-16	
100-780-6750	Property Tax	0	0	0	59	0	0	100	100	
100-780-6760	Permits & Fees	0	0	0	0	100	100	100	100	
100-780	Total Operation & Maintenance	119,964	150,879	170,878	151,853	156,701	164,277			
100-780-7560	Machinery & Equipment Expense	0	0	0	0	0	0	5,000	5,000	Replacement Generator
100-780	Total Capital	0	0	0	0	0	0	0	5,000	
100-780-8000	Principal Payment	32,797	28,523	29,099	12,107	12,107	0			
100-780-8100	Interest Payment	4,586	3,112	2,139	551	551	0			
100-780	Total Debt Service	37,383	31,635	31,238	12,658	12,658	0			
100-780	TOTAL EXPENSES - Streets	534,073	527,900	586,993	589,565	590,564	579,395			
Streets - Urban Forestry										
100-781-6001	Salaries & Wages, Full-Time	152,649	136,296	148,470	146,715	159,711	164,258			
100-781-6005	Overtime	6,337	5,550	4,610	7,000	8,000	7,500			
100-781-6100	FICA/Medicare - Employer	2,297	2,039	2,122	2,229	2,229	2,457			
100-781-6105	Retirement	37,697	34,712	37,546	41,020	41,020	45,281			
100-781-6110	Worker's Compensation	8,400	6,029	7,576	11,618	11,618	15,005			
100-781-6120	Medical Insurance	48,511	60,326	65,066	74,894	67,399	76,057			
100-781-6123	Post Retirement Medical Insurance	1,935	1,782	1,890	2,100	2,100	2,940			
100-781-6125	Dental Insurance	5,244	4,132	4,777	5,250	5,250	5,880			
100-781-6130	Vision Insurance	913	766	846	1,050	1,050	1,050			
100-781-6135	Life Insurance	344	332	332	336	336	1,236			
100-781-6145	Tuition Reimbursement	0	0	472	1,000	1,000	1,000			
100-781	Total Salary & Benefits	264,327	251,963	273,708	293,212	299,714	322,663			
100-781-6220	Technical Services	4,122	3,562	7,165	0	0	0			Moved to account 100-781-6222
100-781-6222	IT Services	0	0	0	6,134	6,134	6,441			5% Increase
100-781-6240	General Contract Services	709	0	52	625	625	625			
100-781-6241	Mistletoe Abatement	0	0	0	0	1,350	0			
100-781-6315	Vehicle/ Equipment Maintenance	13,712	14,628	14,296	15,027	15,027	15,027			Scheduled & Unscheduled Maintenance & Repairs
100-781-6410	Departmental Supplies	3,519	4,039	4,708	3,500	3,500	3,500			Miscellaneous Departmental Supplies
100-781-6415	Small Tools/Shop Supplies	2,982	2,700	2,042	2,500	2,500	2,500			Tool rental 2 employees, welding supplies etc.
100-781-6425	Fuel	21,001	22,247	23,678	20,000	20,000	19,500			
100-781-6430	Chemicals	367	756	1,156	1,000	1,000	3,500			
100-781-6435	Safety Supplies	637	1,263	1,143	1,000	1,000	1,500			Omega, Tree injections, pest control injector
100-781-6440	Uniform	2,698	3,746	3,516	4,000	4,000	4,500			1st Aid /Fire Exting Maint, Safety Videos / Program
100-781-6500	Rents & Leases - Equipment	0	0	0	200	200	204			
100-781-6605	Advertising	0	0	180	200	200	500			Street closures, public hearings, Arbor week

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Projected Budget 2014-15	Budget 2015-16	Comments 2015-16
100-781-6610	Training & Travel	1,480	2,013	2,188	2,868	2,868	2,518	
100-781-6620	Dues & Publications	775	0	1,082	1,220	1,220	1,095	
100-781-6625	Medical Services	1,280	407	235	500	500	500	
100-781-6700	Telephone	1,269	2,285	2,365	2,782	2,782	2,782	
100-781-6760	Permits & Fees	0	0	0	150	150	150	
100-781	Total Operation & Maintenance	54,551	57,646	63,805	61,706	63,056	64,842	
100-781-7504	Vehicle	0	0	34,769	0	0	0	
100-781-7561	Tree Maintenance & Inventory Program	0	0	1,737	66,170	66,170	0	
100-781-75xx	Green House Gas Reduction Grant	0	0	0	0	0	150,000	\$150K reimbursed by Cal-Fire Grant
100-781	Total Capital	0	0	36,506	66,170	66,170	150,000	
100-781	TOTAL EXPENSES - Urban Forestry	318,878	309,609	374,018	421,088	428,940	537,505	
100	TOTAL EXPENSES - FUND 100	9,038,588	10,723,370	12,172,839	12,982,783	13,100,055	13,217,616	
Transfers Out of General Fund								
100-999-9015	To General Plan Update Master Plans	0	0	0	50,000	50,000	0	
100-999-9012	Transfer to Neighborhood Stabilization Prc	0	10,757	0	0	0	0	
100-999-9016	To LMD'S	0	0	0	25,196	25,196	0	
100-999-9017	To Garbage Fund	0	0	0	0	0	0	
100-999-9018	To Self Insurance Fund	0	0	0	0	0	263,667	1/3 Chipper Body Replacement; transferred to Assigned Funds
100-999-9019	To CFD 2003-1	0	0	0	0	0	205,000	Keystone Settlement
100-999	Total Transfers Out	0	10,757	0	75,196	75,196	468,667	
100	GRAND TOTAL EXPENSES	9,038,588	10,734,127	12,172,839	13,057,979	13,175,251	13,686,283	
100	TOTAL REVENUE	8,212,306	9,933,938	12,364,822	13,061,420	13,157,073	13,712,419	
	NET REVENUE VS EXPENSES	-826,282	-800,189	191,983	3,441	-18,178	26,136	

GENERAL FUND

RESERVES

GENERAL FUND RESERVES 2015-2016

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Projected		Comments 2015-16
						Budget 2014-15	Budget 2015-16	
General Fund Reserve								
101-000-5600	Interest	16,312	13,596	10,839	15,510	15,510	16,000	
101	Total Revenue	16,312	13,596	10,839	15,510	15,510	16,000	
101	TOTAL EXPENSES - GF Reserve	0	0	0	0	0	0	
101	NET REVENUE VS EXPENSES	16,312	13,596	10,839	15,510	15,510	16,000	
Bond Administrative Fees								
102-000-5009	Mello Roos Assmt-Admin Portion	70,913	203,774	0	80,647	81,668	82,260	
102-000-5600	Interest Income	635	409	391	729	729	500	
102-000-5602	Delinquency Penalty-10%	23,763	17,723	0	0	0	0	
102	Total Revenue	95,311	221,907	391	81,376	82,397	82,760	
Expenses								
102-000-6200	Fiscal Services	6,150	6,650	11,650	10,000	10,000	10,000	
102-000-6240	General Contract Services	24,509	32,161	27,130	30,000	30,000	28,000	
102-000-6405	Postage	112	25	153	200	200	200	
102-000-6610	Training & Travel	0	0	0	5,000	5,000	4,500	
102-000-6899	Miscellaneous Expenses	587	10,186	0	0	0	0	
102	Total Operation & Maintenance	31,357	49,022	38,933	45,200	45,200	42,700	
102-799-7102	City Hall Improvements	0	19,947	2,873	0	0	0	
102-000-7501	Computer Equipment	0	0	6,743	0	0	0	
102-999-9000	To General Fund	80,000	80,000	80,000	80,000	80,000	40,000	
102	Total Capital/Transfers	80,000	99,947	89,616	80,000	80,000	40,000	
102	TOTAL EXPENSES - Bond Admin	111,357	148,970	128,550	125,200	125,200	82,700	
102	NET REVENUE VS EXPENSES	-16,046	72,937	-128,159	-43,824	-42,803	60	

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Budget	Comments
		Actual	Actual	Actual	2014-15	Budget	2015-16	2015-16
Self Insurance Reserve								
105-000-5600	Interest Income	1,695	1,505	1,258	750	750	250	
105-000-5715	Self-Insurance Refund - RMA	40,240	28,815	11,569	11,569	11,569	0	
105-998-5901	From General Fund	0	0	0	0	0	263,667	
105	Total Revenue	41,935	30,320	12,827	12,319	12,319	263,917	
Expenses								
105-000-6630	Claims & Settlements	0	0	10,000	253,667	253,667	263,667	Keystone Settlement & others
105-000-6632	Retro Adjustment Payments	0	0	0	10,000	10,000	0	
105-999-9000	To General Fund	0	0	0	58,333	58,333	58,333	
105	Total Operation & Maintenance	0	0	10,000	322,000	322,000	322,000	
105	TOTAL EXPENSES - Self Ins Res	0	0	10,000	322,000	322,000	322,000	
105	NET REVENUE VS EXPENSES	41,935	30,320	2,827	-309,681	-309,681	-58,083	
Master Plan								
111-000-5310	Developer Reimbursement	1,525	0	0	0	0	0	
111-000-5311	Stake Holder Payments	26,000	56	99	0	26,667	0	
111-000-5600	Interest Income	156	175	140	100	100	100	
111-998-5900	From General Fund	0	0	0	50,000	50,000	0	
111	Total Revenue	27,680	231	239	50,100	76,767	100	
Expenses								
111-000-6240	General Contract Services	0	0	0	90,000	90,000	0	
111	Total Operation & Maintenance	0	0	0	90,000	90,000	0	
111	TOTAL EXPENSES - Master Plan	0	0	0	90,000	90,000	0	
111	NET REVENUE VS EXPENSES	27,680	231	239	-39,900	-13,233	100	

CITY OF PATTERSON

2015 – 2016

BUDGET DETAIL

“OTHER FUNDS”

HOUSING FUND

HOUSING PROGRAMS 2015-2016

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Projected		Comments
						Budget 2014-15	Budget 2015-16	
311 - HOUSING PROGRAM								
311-000-5600	Interest Income	1,110	1,131	343	1,000	1,000	600	
311-998-5921	From Fund 313	0	0	0	0	0	0	
311	Total Revenue	1,110	1,131	343	1,000	1,000	600	
Expenses								
311-000-6275	Housing Rehabilitation	0	0	0	10,000	0	10,000	
311-000-6800	First Time Homebuyers	0	0	50,000	0	0	0	
311	Total Operation & Maintenance	0	0	50,000	10,000	0	10,000	
311	TOTAL EXPENSES - Fund 311	0	0	50,000	10,000	0	10,000	
311	NET REVENUE VS EXPENSES	1,110	1,131	-49,657	-9,000	1,000	-9,400	
312 - County Consortium								
312-000-5295	Federal Grant	347,336	91,474	384,636	135,000	26,000	314,000	
312-000-5600	Interest Income	0	10	0	0	0	0	
312	Total Revenue	347,336	91,484	384,636	135,000	26,000	314,000	
Expenses								
312-000-6240	Project Administration	523	410	239	600	317	600	
312-000-7578	Downtown Overlay/Infrastructure	313,747	0	0	0	0	0	
312-000-7579	Fourth Street Infrastructure	0	75,156	390,031	121,000	18,432	300,000	
312-999-9000	To General Fund - Admin Costs	17,229	1,101	11,276	13,400	11,276	13,400	
312	Total Projects	331,499	76,667	401,546	135,000	30,025	314,000	
312	TOTAL EXPENSES - Fund 312	331,499	76,667	401,546	135,000	30,025	314,000	
312	NET REVENUE VS EXPENSES	15,837	14,818	-16,911	0	-4,025	0	

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Projected Budget 2014-15	Budget 2015-16	Comments
313 - First Time Home Buyers								
313-000-5600	Interest Income	16	331	3,224	3,224	3,224	2,900	
313-000-5601	Interest on Loans	0	0	132	132	132	0	
313	Total Revenue	16	331	3,356	3,356	3,356	2,900	
Expenses								
313-999-9010	To Fund 311	0	0	0	0	0	0	
313	Total Projects	0	0	0	0	0	0	
313	TOTAL EXPENSES - Fund 313	0	0	0	0	0	0	
313	NET REVENUE VS EXPENSES	16	331	3,356	3,356	3,356	2,900	
314 - Federal Home Program								
314-000-5295	Federal Grant	62,747	7,546	18,954	80,000	140,000	76,948	
314-000-5600	Interest Income	33	15	137	100	100	500	
314-000-5790	Miscellaneous Revenue	0	0	27,050	0	3,122	0	
314	Total Revenue	62,780	7,561	46,141	80,100	143,222	77,448	
Expenses								
314-000-6240	Project Administration	0	0	711	510	510	600	
314-000-6275	Rehabilitation	11,074	15,978	13,784	15,000	0	11,948	
314-000-6800	First Time Home Buyers	17,850	0	395	57,100	140,000	60,000	
314-999-9000	To General Fund - Admin Costs	13,730	7,546	8,000	8,000	8,000	4,400	
314	Total Projects	42,654	23,524	22,890	80,100	148,510	76,948	
314	TOTAL EXPENSES - Fund 314	42,654	23,524	22,890	80,100	148,510	76,948	
314	NET REVENUE VS EXPENSES	20,126	-15,963	23,251	0	-5,288	500	

Account Number	Description	2011-12	2012-13	2013-14	Projected Budget		Comments
		Actual	Actual	Actual	2014-15	2015-16	
316 - Neighborhood Stabilization Program (NSP)							
316-000-5295	Federal Grant	8,307	0	0	0	0	
316-000-5600	Interest Income	2	0	2	0	0	
316-000-5790	Miscellaneous Revenue	0	10,757	0	0	0	
316	Total Revenue	8,309	10,757	2	0	0	
Expenses							
316-999-9000	To General Fund	20,000	0	0	0	0	
316	Total Projects	20,000	0	0	0	0	
316	TOTAL EXPENSES - Fund 316	20,000	0	0	0	0	
316	NET REVENUE VS EXPENSES	-11,691	10,757	2	0	0	

IMPACT FEE FUND

IMPACT FEES 2015-2016

Account Number	Description	2011-12			2012-13			2013-14			Projected Budget		Comments
		Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	2014-15	2015-16	
Affordable Housing													
401-000-5143	Affordable Housing in Lieu Fee	0	0	0	0	459,700	459,700	0	0	0	657,075		
401-000-5600	Interest Income	2,434	1,416	1,069	1,069	1,500	1,500	0	0	0	1,500		
401	Total Revenue	2,434	1,416	1,069	1,069	461,200	461,200	0	0	0	658,575		
Expenses													
401-000-6990	Refund Prior Year BP	0	0	0	0	0	0	0	0	0	0		
401	Total Operations/Capital Outlay	0	0	0	0	0	0	0	0	0	0		
401	TOTAL EXPENSES - Affordable Housing	0	0	0	0	0	0	0	0	0	0		
401	NET REVENUE VS EXPENSES	2,434	1,416	1,069	1,069	461,200	461,200	0	0	0	658,575		
Community Facility													
402-000-5120	Sports Complex Fee	0	0	0	0	53,482	53,482	0	0	0	73,200		
402-000-5121	Community/Sr. Center Fee	0	0	0	0	161,376	161,376	0	0	0	107,916		
402-000-5122	Aquatic Center Fee	0	0	0	0	31,980	31,980	0	0	0	17,424		
402-000-5123	Park Development Fee	0	0	0	0	134,420	134,420	0	0	0	25,920		
402-000-5282	BHRS Skate Park Art Wall	0	0	0	0	0	0	0	0	0	0		
402-000-5600	Interest Income	1,314	675	381	381	600	600	0	0	0	600		
402-000-5705	Donations	2,500	0	0	0	0	0	0	0	0	0		
402-000-5795	Misc Reimbursements	2,200	0	0	0	0	0	0	0	0	0		
402	Total Revenue	6,014	675	381	381	381,858	381,858	0	0	0	225,060		
Expenses													
402-000-7550	Garza Park Improvement	0	0	0	0	0	0	0	0	0	25,000		
402-000-7554	Sports Complex Project	74,597	0	0	0	0	0	0	0	0	0		
402-000-7555	Community/Sr.- Skate Park	176,504	6,750	2,513	2,513	0	0	0	0	0	0		
402-000-7556	Community/Sr. Center Project	18,216	14,708	34,426	34,426	0	0	0	0	0	0		
402-000-7557	Aquatic Ctr Improvements	67,428	0	1,233	1,233	11,000	11,000	0	0	0	11,000		
402-000-7558	Hammon Ctr Improvements	2,911	0	8,650	8,650	0	0	0	0	0	0		
402-000-7559	Chevron Project - Solar Panel Area	0	0	4,990	4,990	0	0	0	0	0	0		
402-000-7560	Machinery & Equipment	0	9,174	0	0	0	0	0	0	0	0		
402-000-7700	Amaryllis Park	0	0	0	0	0	0	0	0	0	0		
402-000-7701	Westside Transfer Facility	10,770	9,772	0	0	0	0	0	0	0	0		
402	Total Capital	350,427	40,404	51,812	51,812	11,000	11,000	0	0	0	36,000		

Carry forward

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments
		Actual	Budget	Actual	Budget	Actual	Budget	2014-15	2015-16	
402	TOTAL EXPENSES - Community Fac	350,427	40,404	51,812	11,000	0	0	36,000		
402	NET REVENUE VS EXPENSES	-344,413	-39,729	-51,431	370,858	381,858	189,060			
General Government Fees										
404-000-5110	City Hall Fee	9,517	81,587	618	37,809	37,809	70,353			
404-000-5111	Corporation Yard Fee	12,930	82,654	824	67,262	67,262	111,861			
404-000-5600	Interest Income	2,175	1,984	1,218	2,000	2,000	2,000			
404-000-5795	Misc Reimb-Mello Roos Cty Hall	0	0	0	0	0	0			
404	Total Revenue	24,622	166,225	2,660	107,071	107,071	184,213			
Expenses										
404-000-6205	Legal Services	0	7,132	0	5,000	5,000	5,000			
404	Total Operation & Maintenance	0	7,132	0	5,000	5,000	5,000			
404-000-7559	Chevron Project - Solar Panel Area	0	0	1,703	0	0	0			
404-000-7560	City Hall Expenses	57,538	6,128	194,512	1,271	1,271	5,000			Replace stainless steel drinking water fountain
404-000-7561	Corp Yard Equipment Expenses	62,116	92,334	36,683	10,000	10,000	81,500			Radio & Comm Project & Generator Retrofit, Card Readers
404-000-7504	Corp Yard Vehicles	0	0	0	0	0	100,000			Replace Vehicle # 106, Replace #87, Replace #36
404-000-7576	Corp Yard Buidling Expansion	0	0	0	0	0	20,000			Design
404	Total Capital	119,654	98,462	232,898	11,271	11,271	206,500			
404	TOTAL EXPENSES - General Govt	119,654	105,595	232,898	16,271	16,271	211,500			
404	NET REVENUE VS EXPENSES	-95,032	60,630	-230,237	90,800	90,800	-27,287			

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments
		Actual	Budget	Actual	Budget	Actual	Budget	2014-15	2015-16	
Parkland Fees										
410-000-5144	Parkland In-lieu Fee	0	0	0	191,828	191,828	191,828	104,496		
410-000-5600	Interest Income	69	58	46	75	75	0	0		
410	Total Revenue	69	58	46	191,903	191,903	191,903	104,496		
Expenses										
410-000-7550	Improvements	0	0	0	15,206	15,206	15,206	60,000		Garza Park-cover, base&tables; Park/Landscape Standards
410	Total Capital	0	0	0	15,206	15,206	15,206	60,000		
410	TOTAL EXPENSES - Parkland	0	0	0	15,206	15,206	15,206	60,000		
NET REVENUE VS EXPENSES										
		69	58	46	176,697	176,697	176,697	44,496		
Street Impact Fees										
412-000-5140	Street Improvement Fee	394,853	135,486	105,729	201,708	201,708	201,708	147,780		Commerical
412-000-5145	I-5 Sperry Interchange	10,974	71,927	721	2,236	2,236	2,236	73,940		New SFR + Commerical
412-000-5600	Interest Income	12,562	11,289	9,232	5,000	5,000	5,000	5,000		
412	Total Revenue	418,389	218,702	115,682	208,944	208,944	208,944	226,720		
Expenses										
412-000-7553	Plan Align - Sperry	0	0	0	5,000	5,000	5,000	5,000		Carryforward
412-000-7554	Sperry - Reimb Off Site Improv	0	0	0	0	0	0	0		
412-000-7576	I-5 Interchange Project	0	0	0	0	0	0	0		
412-000-7578	Sperry/Hwy 33 Traffic Signal	9,308	0	0	0	0	0	0		
412-000-7579	Street Master Plan	88,266	67,149	13,529	15,000	15,000	15,000	15,000		Carryforward
412-999-9012	Transfer to Streets (I-5 Interchange Project)	0	0	0	665,000	665,000	665,000	945,000		Carryforward \$315; \$595K for Sperry Ave Reconstruction
412	Total Capital	97,574	67,149	13,529	685,000	685,000	685,000	965,000		
412	TOTAL EXPENSES - Street	97,574	67,149	13,529	685,000	685,000	685,000	965,000		
412	NET REVENUE VS EXPENSES	320,816	151,553	102,153	-476,056	-476,056	-489,230	-738,280		

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments
		Actual	Budget	Actual	Budget	Actual	Budget	2014-15	2015-16	
Water Impact Fees										
414-000-5335	Water Connection	102,821	0	3,752	0	141,184	0	0	0	340,560
414-000-5600	Interest Income	18	0	51	50	405	50	50	50	1,000
414	Total Revenue	102,838	0	3,803	50	141,589	50	50	50	341,560
Expenses										
414-000-7560	Machinery & Equipment	0	0	0	5,000	0	5,000	5,000	0	0
414-000-7573	Water Lines - Sperry	0	0	0	0	0	0	0	0	0
414	Total Capital	0	0	0	5,000	0	5,000	5,000	0	0
414	TOTAL EXPENSES - Water Cap	0	0	0	5,000	0	5,000	5,000	0	0
414	NET REVENUE VS EXPENSES	102,838	3,803	141,589	-4,950	-4,950	-4,950	-4,950	-4,950	341,560
Storm Drain										
415-000-5153	Storm Drain Fees	274,303	32,601	30,866	207,600	207,600	207,600	207,600	214,147	
415-000-5600	Interest Income	6,951	5,986	4,723	5,000	5,000	5,000	5,000	5,000	
415	Total Revenue	281,253	38,587	35,589	212,600	212,600	212,600	212,600	219,147	
Expenses										
415-000-6206	Legal Svcs-Gen Litigation	0	0	437,126	0	0	0	0	0	
415-000-6221	Consulting Services	0	0	0	0	0	0	0	0	
415-000-7551	Hwy 33 StormLine Phase I	0	0	0	57,000	57,000	57,000	57,000	0	
415-000-7552	Tyler Street - Storm Line	0	0	0	70,000	70,000	0	0	70,000	
415-000-7570	Salado Crk - Landscape/Irrigation	0	0	0	0	0	0	0	0	
415-000-7553	Hwy 33 Pipe Project	0	0	0	350,000	0	0	0	350,000	
415-000-7554	Storm Drain - Master Plan	70,436	39,538	0	110,000	0	20,000	0	170,000	
415-000-7555	Country Hollow / Hwy 33 Lift Station	0	0	0	125,000	0	0	0	125,000	
415-000-7557	Barros Retaining Wall	0	4,200	74,059	0	0	0	0	0	
415-000-7558	Corp Yard/Water Tank Drain	0	0	0	100,000	0	0	0	100,000	
415-000-7559	Flood Plan Mapping (200/500 year)	0	0	0	100,000	0	20,000	0	0	
415-000-7560	Housing Authority Cross Connection Correct	0	0	0	0	0	0	0	50,000	
415-000-7561	First Street Cross Connection	0	0	0	0	0	0	0	50,000	

Storm Drainage Master Plan Change Order

Account Number	Description	2011-12	2012-13	2013-14	Projected		Comments
		Actual	Actual	Actual	Budget 2014-15	Budget 2015-16	
415-000-7562	Salado Creek Grate @ Cliff Swallow Dr Desi	0	0	0	0	0	87,000
415-999-9012	To Street Fund	0	0	0	0	0	0
415-999-9013	To Sewer CIP	0	0	36,667	0	0	0
415-999-9014	To Water Capital	0	0	0	0	12,000	0
415	Total Operations/Capital	70,436	43,738	547,852	912,000	109,000	1,002,000
415	TOTAL EXPENSES - Storm Drain	70,436	43,738	547,852	912,000	109,000	1,002,000
415	NET REVENUE VS EXPENSES	210,818	-5,151	-512,263	-699,400	103,600	-782,853
Sewer Impact							
416-000-5335	Sewer Connection	159,227	4,800	93,080	0	0	121,968
416-000-5600	Interest Income	1,081	816	525	1,000	1,000	1,000
416	Total Revenue	160,309	5,616	93,605	1,000	1,000	122,968
Expenses							
416-000-7560	Machinery & Equipment	0	0	0	5,000	5,000	0
416-000-7559	Chevron Project - Solar Panel Area	0	0	39,104	0	0	0
416-999-9013	To Sewer CIP	0	180,000	20,000	0	126,592	111,592
416	Total Capital	0	180,000	59,104	5,000	131,592	111,592
416	TOTAL EXPENSES - Sewer Impact	0	180,000	59,104	5,000	131,592	111,592
416	NET REVENUE VS EXPENSES	160,309	-174,384	34,501	-4,000	-130,592	11,376

Account Number	Description	2011-12		2012-13		2013-14		Budget 2014-15		Projected Budget 2014-15		Budget 2015-16		Comments
		Actual		Actual		Actual		Budget 2014-15	Budget 2014-15	Budget 2014-15	Budget 2015-16			
Water Acquisition Fee														
440-000-5145	Water Acquisition Fee	0	0	0	0	0	131,050	131,050	131,050	131,050	202,774			
440-000-5315	Rental Income	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	4,289			
440-000-5600	Interest Income	79	79	74	74	500	500	500	500	500	500			
440	Total Revenue	3,891	3,891	3,886	3,886	135,362	135,362	135,362	135,362	135,362	207,563			
Expenses														
440	TOTAL EXPENSES - Water Acquisition	0	0	0	0	0	0	0	0	0	0			
440	NET REVENUE VS EXPENSES	3,891	3,891	3,886	3,886	135,362	135,362	135,362	135,362	135,362	207,563			

PUBLIC SAFETY FUND

PUBLIC SAFETY 2015-2016

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Budget	Comments
		Actual	Actual	Actual	2014-15	Budget	2015-16	2015-16
Community Facilities District (2015-2)								
Arambel-KDN								
188-000-5040	Assessment Fees						78,182	
188-000-5600	Interest Income						500	
188	Total Revenue	0	0	0	0	0	78,682	
Expenses								
188-000-6200	Fiscal Service						2,000	
188	Total Operation & Maintenance	0	0	0	0	0	2,000	
NET REVENUE VS EXPENSES								
188-999-9013	To CFD 2003-1	0	0	0	0	0	73,000	
188	Total Transfers	0	0	0	0	0	73,000	
188	TOTAL EXPENSES - CFD 2015-01	0	0	0	0	0	75,000	
0	NET REVENUE VS EXPENSES	0	0	0	0	0	3,682	
Patterson Gardens Fire Assessment								
189-000-5040	Assessment Fees	333,652	342,617	360,143	393,376	393,376	401,243	2 % increase
189-000-5600	Interest Income	510	218	21	250	250	250	
189	Total Revenue	334,162	342,835	360,164	393,626	393,626	401,493	
Expenses								
189-000-6200	Fiscal Service	4,560	4,494	4,861	5,000	5,027	5,000	
189	Total Operation & Maintenance	4,560	4,494	4,861	5,000	5,027	5,000	

Account Number	Description	2011-12		2012-13		2013-14		Budget 2014-15		Projected Budget 2014-15		Budget 2015-16	Comments 2015-16
		Actual		Actual		Actual		Budget 2014-15	Budget 2014-15	Budget 2014-15	Budget 2014-15		
189-999-9013	To Fire Station 2	317,199		349,457		400,000		400,000		400,000		395,000	
189	Total Transfers	317,199		349,457		400,000		400,000		400,000		395,000	
189	TOTAL EXPENSES - PG Fire District	321,759		353,951		404,861		405,000		405,027		400,000	
	NET REVENUE VS EXPENSES	12,403		-11,116		-44,697		-11,374		-11,401		1,493	
	Fire Station #2												
190-000-5040	Assessment Fees	754,853		771,479		842,220		959,664		959,664		978,857	
190-000-5315	Rental Income	3,410		1,550		0		0		0		0	
190-000-5600	Interest Income	4,766		1,697		881		943		1,763		943	
190-405-5794	Salary Reimbursement	2,987		0		126		137		137		0	
190-000-5795	Miscellaneous Reimbursement	0		1,235		0		2,000		2,000		2,000	
190-000-5801	Salary Reimb - Fire Dept	0		0		7,873		0		27,200		20,000	
190-998-5901	From General Fund	0		0		0		0		0		220,000	
190-998-5918	From Fund 189	317,199		349,457		400,000		400,000		400,000		395,000	
190-998-5919	From Fund 188 CFD 2015-2	0		0		0		0		0		73,000	
190	Total Revenue	1,083,215		1,125,418		1,251,100		1,362,744		1,390,764		1,689,800	
	Expenses												
190-400-6001	Salaries & Wages, Full-Time	0		117,405		0		0		0		0	
190-400-6005	Overtime	0		33,678		0		0		0		0	
190-400-6015	Holiday Pay	0		6,319		0		0		0		0	
190-400-6020	Uniform Allowance	0		1,675		0		0		0		0	
190-400-6100	FICA/Medicare - Employer	0		2,305		0		0		0		0	
190-400-6105	Retirement	0		45,132		0		0		0		0	
190-400-6110	Worker's Compensation	0		11,111		0		0		0		0	
190-400-6120	Medical Insurance	0		38,460		0		0		0		0	
190-400-6123	Post Retirement Medical Insurance	0		1,023		0		0		0		0	
190-400-6125	Dental Insurance	0		2,594		0		0		0		0	
190-400-6130	Vision Insurance	0		443		0		0		0		0	
190-400-6135	Life Insurance	0		346		0		0		0		0	
190-400	Total Salary & Benefits	0		260,492		0		0		0		0	
190-400	TOTAL EXPENSES - CFD Sta I	0		260,492		0		0		0		0	

2 % increase

Strike-Team

Account Number	Description	2011-12	2012-13	2013-14	Projected		Comments
		Actual	Actual	Actual	Budget 2014-15	Budget 2014-15	
Expenses							
190-405-6001	Salaries & Wages, Full-Time	511,706	486,724	554,422	524,762	524,762	557,439
190-405-6002	Salaries & Wages, Part-Time	1,704	0	0	0	0	0
190-405-6005	Overtime - Suppression	89,514	94,723	97,467	97,480	97,480	86,904
190-405-6006	Overtime - Strike Team	0	0	35,338	0	27,200	20,000
190-405-6007	Overtime - Training	0	0	0	0	0	8,000
190-405-6008	Overtime - Special Operations	0	0	0	0	0	5,000
190-405-6015	Holiday Pay	25,551	20,473	20,274	20,528	20,528	19,581
190-405-6020	Uniform Allowance	6,406	6,258	7,437	7,560	7,560	6,635
190-405-6100	FICA/Medicare - Employer	9,138	8,755	10,126	9,430	9,430	10,260
190-405-6105	Retirement	190,475	178,834	213,118	212,895	212,895	228,294
190-405-6110	Worker's Compensation	43,192	40,335	52,655	52,564	52,564	65,634
190-405-6120	Medical Insurance	137,114	122,723	139,092	132,840	147,768	158,107
190-405-6123	Post Retirement Medical Insurance	4,104	3,909	4,720	4,584	4,584	6,418
190-405-6125	Dental Insurance	11,553	8,837	12,064	11,460	11,460	12,835
190-405-6130	Vision Insurance	2,128	1,775	2,180	2,292	2,292	2,283
190-405-6135	Life Insurance	818	1,111	2,324	2,126	2,126	3,229
190-405-6140	Disability Insurance	-27	0	0	0	0	0
190-405-6145	Tuition Reimbursement	3,251	3,409	5,949	8,000	8,000	8,000
190-405	Total Salary & Benefits	1,036,627	977,867	1,157,164	1,086,521	1,128,649	1,198,619
190-405-6200	Fiscal Service	5,586	12,474	6,334	12,500	12,500	12,500
190-405-6220	Technical Services	12,571	11,510	28,102	0	0	0
190-405-6222	IT Services	0	0	0	20,478	22,422	23,543
190-405-6240	General Contract Services	1,215	10,639	7,891	11,000	11,000	10,000
190-405-6300	Equipment Maintenance	4,536	2,606	3,720	5,000	5,000	3,500
190-405-6315	Vehicle Maintenance	7,742	17,152	15,151	20,000	20,000	15,000
190-405-6400	Office Supplies	401	539	497	1,000	1,000	1,000
190-405-6410	Departmental Supplies	5,902	2,938	5,151	8,000	8,000	6,000
190-405-6415	Small Tools	387	957	1,095	1,500	1,500	1,500
190-405-6420	Janitorial Supplies	741	987	500	1,500	1,500	1,500
190-405-6425	Fuel	8,464	8,176	8,333	9,500	9,500	9,500
190-405-6440	Uniforms	751	4,034	1,894	5,000	5,000	5,000
190-405-6500	Rents & Leases - Equipment	1,497	3,827	3,909	4,180	4,180	4,264
190-405-6600	Printing	0	0	402	500	500	500
190-405-6605	Advertising	0	450	0	500	500	500
190-405-6610	Training & Travel	6,754	11,811	6,714	8,000	8,000	5,000
190-405-6612	Community Risk Reduction Program	0	0	0	2,500	2,500	2,500
190-405-6625	Medical Services	7,236	10,346	6,329	7,000	7,000	7,000

5% Increase

Account Number	Description	2011-12		2012-13		2013-14		Projected		Comments
		Actual	Budget	Actual	Budget	Actual	Budget	Budget	Budget	
190-405-6700	Telephone	6,654	5,059	7,548	7,500	7,500	7,500	7,500		
190-405-6720	Utilities	9,012	11,151	15,538	11,000	11,000	11,000	11,000		
190-405-6750	Property Tax & Assessments	6,793	6,348	6,713	7,543	7,543	7,543	7,500		
190-405	Total Operation & Maintenance	86,240	121,004	125,822	144,201	146,145	146,145	134,807		
190-405-7501	Computer Equipment	0	0	1,652	0	0	0	0		
190-405-7505	Office Furniture/Appliances	2,099	0	0	0	0	0	0		
190-405	Total Capital	2,099	0	1,652	0	0	0	0		
190-999-9000	To General Fund	168,973	337,946	339,240	339,240	339,240	339,240	339,240		
190-405	Total Transfers	168,973	337,946	339,240	339,240	339,240	339,240	339,240		
190-405	TOTAL EXPENSES - CFD Sta II	1,293,939	1,436,818	1,623,879	1,569,962	1,614,034	1,672,666			
	TOTAL EXPENSES - CFD	1,293,939	1,697,309	1,623,879	1,569,962	1,614,034	1,672,666			
	NET REVENUE VS EXPENSES	-210,724	-571,892	-372,779	-207,218	-223,270	17,134			

Account Number	Description	2011-12		2012-13		2013-14		Budget 2014-15		Projected Budget 2014-15		Budget 2015-16		Comments 2015-16
		Actual		Actual		Actual		2014-15	2014-15	2014-15	2015-16			
Public Safety Impact														
408-000-5130	Police Fee	7,783	40,893	515	79,240	79,240	79,240	79,240	79,240	79,240	39,452			
408-000-5131	Fire Fee	888	163,173	1,236	263,764	263,764	263,764	263,764	263,764	263,764	101,936			
408-000-5600	Interest Income	3,855	3,258	2,192	0	0	0	0	0	0	2,000			
408-000-5796	Reimbursement - District	0	0	0	34,000	34,000	34,000	34,000	34,000	34,000	0			
408	Total Revenue	12,527	207,324	3,943	377,004	377,004	377,004	377,004	377,004	377,004	143,388			
Expenses														
408-000-6221	Consulting-Public Safety Facility	0	18,750	23,549	0	0	0	0	0	0	5,000			Lexipol Policy(s) Contractor
408-000-7104	Fire Station Construction	23,641	0	0	0	0	0	0	0	0	0			
408-000-7500	Police Station Remodel	23,641	0	0	0	0	0	0	0	0	5,000			
408-000-7501	Computer Equipment	5,933	4,947	15,647	0	0	0	0	0	0	0			
408-000-7503	Equipment - Fire		18,270	0	98,000	98,000	98,000	98,000	98,000	98,000	75,000			
408-000-7504	Vehicle - Fire	0	0	0	25,000	25,000	25,000	25,000	25,000	25,000	0			
408-000-7505	Office Furniture/Appliances - Fire	0	1,308	5,057	5,000	5,000	5,000	5,000	5,000	5,000	5,000			
408-000-7612	CCTV Security System	0	0	6,575	0	0	0	0	0	0	0			
408-000-7613	Training Props (Improvements)	7,428	18,709	6,088	25,000	25,000	25,000	25,000	25,000	25,000	15,000			
408-000-7614	Fire Station II Improvements	18,407	7,751	1,697	25,000	25,000	25,000	25,000	25,000	25,000	10,000			
408-000-7615	Public Safety Master Plan	48,530	38,197	0	10,000	15,000	15,000	15,000	15,000	15,000	5,000			
408-000-7616	Mobile Data Computers	3,630	0	0	0	0	0	0	0	0	0			
408-000-7617	Equipment - Police	2,056	0	0	5,000	5,000	5,000	5,000	5,000	5,000	0			
408-000-7618	Fire Station I Improvements	6,685	0	37,012	54,798	54,798	54,798	54,798	54,798	54,798	87,700			Plymovent Exhaust Syst. Safety Railing, Apparatus Bay Doors (4)
408-000-7619	Radar Trailer	0	20,074	0	0	0	0	0	0	0	0			
408-000-7620	Police Vehicles	0	0	31,237	0	0	0	0	0	0	0			
408-000-7621	Personal Protective Equip (Fire)	0	14,513	12,913	20,000	20,000	20,000	20,000	20,000	20,000	20,000			
408-000-7622	Technical Rescue Program (Fire)	0	15,491	1,951	15,000	15,000	15,000	15,000	15,000	15,000	15,000			
408-000-7624	Camera Project (Police)	0	0	33,938	250,000	250,000	250,000	250,000	250,000	250,000	156,218			
408	Total Operations/Capital	139,951	158,011	175,664	532,798	532,798	532,798	532,798	532,798	532,798	398,918			
408	TOTAL EXPENSES - Safety Impact	139,951	158,011	175,664	532,798	532,798	532,798	532,798	532,798	532,798	398,918			
	NET REVENUE VS EXPENSES	-127,424	49,313	-171,721	-155,794	-155,794	-155,794	-155,794	-155,794	-155,794	-255,530			

LMD / BAD / GATEWAY

LANDSCAPE MAINTENANCE/BENEFIT/GATEWAY DISTRICT ASSESSMENTS 2015-2016

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Budget 2015-16	Comments 2015-16
LMD Assessments							
175-000-5041	Country Hollow - LMD	1,230	1,192	1,230	1,217	1,217	
175-000-5042	Heartland Ranch - LMD	219,217	142,885	144,321	146,182	149,101	
175-000-5043	Heartland Ranch Overlay	13,199	13,651	13,773	13,988	14,267	
175-000-5044	Keystone Bus Park - LMD	296,038	317,399	322,704	332,378	184,250	
175-000-5045	Kinshire Estates - LMD	1,028	3,248	3,238	3,225	3,225	
175-000-5046	Miraggio - LMD	9,622	9,288	9,886	12,750	14,375	
175-000-5047	Patterson Estates - LMD	10,509	9,362	12,543	11,890	9,975	
175-000-5048	Patterson Gardens - LMD	490,708	503,283	534,830	467,875	475,875	
175-000-5049	Shirepark Estates - LMD	3,474	3,555	3,762	2,417	2,062	
175-000-5050	Sutter Pointe - LMD	76,069	80,796	80,589	74,520	46,716	
175-000-5051	Walker Ranch/Creekside - LMD	517,988	522,783	509,313	556,474	573,142	
175-000-5052	Walnut Square - LMD	4,345	4,344	4,351	4,364	4,364	
175-000-5053	Keystone Annex-McShane - LMD	278	7,813	7,186	65,313	31,350	
175-000-5600	Interest Income	5,544	3,965	2,915	2,000	2,500	
175-000-5794	Salary Reimbursements	702	0	0	0	0	
175	Total Revenue	1,649,950	1,623,563	1,650,641	1,694,591	1,512,419	
Expenses							
175-000-6750	Country Hollow - LMD	1,731	1,423	1,640	9,665	10,350	
175-000-6751	Heartland Ranch - LMD	127,097	112,505	123,485	220,394	257,481	
175-000-6752	Heartland Ranch Overlay	4,683	3,881	7,241	14,233	12,459	
175-000-6753	Keystone Bus Park - LMD	154,835	201,059	218,684	413,810	416,738	Baldwin Turf Project
175-000-6754	Kinshire Estates - LMD	920	810	828	1,436	1,212	
175-000-6755	Miraggio - LMD	10,865	6,346	6,450	12,633	10,397	
175-000-6756	Patterson Estates - LMD	5,180	5,225	7,081	19,981	9,970	
175-000-6757	Patterson Gardens - LMD	269,449	284,615	292,939	491,787	578,866	Park Improvements, Baldwin Turf Project
175-000-6759	Shirepark Estates - LMD	1,233	2,483	1,691	2,415	2,060	
175-000-6760	Sutter Pointe - LMD	50,124	46,039	32,785	78,798	46,714	
175-000-6762	Walker Ranch - LMD	311,982	331,231	317,447	597,233	1,038,130	Park Improvements, Baldwin Turf Project

Account Number	Description	2011-12		2012-13		2013-14		Budget		Comments
		Actual		Actual		Actual		2014-15	2015-16	
175-000-6763	Walnut Square - LMD	12,654		38,690		14,642		24,268	18,146	
175-000-6764	Keystone Annex-McShane - LMD	1,175		5,089		7,611		61,101	72,020	
175	Total Operation & Maintenance	951,925		1,039,376		1,032,525		1,947,754	2,474,545	
175	TOTAL EXPENSES - LMD	1,599,567		1,705,568		1,745,905		1,947,754	2,474,545	
175	NET REVENUE VS EXPENSES	50,383		-82,005		-95,263		-253,162	-962,126	
	BAD Assessments									
176-000-5041	Country Hollow BAD	4,385		4,347		4,385		4,372	4,372	
176-000-5042	Golden Estates - BAD	7,519		7,219		7,068		7,041	7,041	
176-000-5043	Heartland Ranch - BAD	59,471		61,283		62,101		62,770	64,024	
176-000-5045	Keystone Bus Park - BAD	70,632		73,627		84,070		99,822	64,834	
176-000-5046	Kinshire Estates - BAD	2,687		2,761		2,727		2,713	2,713	
176-000-5047	Miraggio - BAD	3,102		3,093		3,217		3,446	3,550	
176-000-5048	Patterson Estates I - BAD	4,252		4,442		4,440		4,220	4,220	
176-000-5049	Patterson Estates III - BAD	678		628		873		692	692	
176-000-5050	Patterson Estates IV - BAD	5,788		5,468		5,981		5,685	5,685	
176-000-5051	Patterson Gardens - BAD	152,000		150,362		164,277		199,817	205,809	
176-000-5053	Shirepark Estates - BAD	6,182		6,159		6,255		6,222	6,222	
176-000-5054	Springshire Estates - BAD	1,327		1,400		1,342		1,370	1,370	
176-000-5055	Sutter Pointe - BAD	10,304		10,878		10,886		11,266	11,603	
176-000-5056	Walker Ranch/Creekside - BAD	114,805		121,210		127,542		131,997	135,945	
176-000-5057	Walnut Square - BAD	2,635		2,619		2,615		2,641	2,641	
176-000-5058	Weber Estates - BAD	1,835		1,754		1,811		1,779	1,779	
176-000-5059	Yorkshire Estates - BAD	1,090		1,107		1,113		1,108	1,108	
176-000-5060	Yorkshire Estates II - BAD	291		265		291		290	290	
176-000-5064	Mahaffey Plaza	1,200		1,211		1,274		1,311	1,351	
176-000-5065	Patterson Plaza (Annexation)	10,188		10,039		11,748		13,936	14,354	
176-000-5066	Keystone Anne (Mc Shane)	17,519		17,509		25,816		26,589	24,499	
176-000-5067	Patterson Gardens - BAD Lot E	3,928		4,172		5,062		4,015	4,048	
176-000-5600	Interest Income	5,453		4,840		3,984		4,000	4,000	
176	Total Revenue	487,271		496,393		538,877		597,101	572,148	

Account Number	Description	2011-12		2012-13		2013-14		Budget		Comments
		Actual		Actual		Actual		2014-15	2015-16	
176-000-6200	Fiscal Services	434	434	501	500					
176-000-6750	Country Hollow BAD	4,582	5,213	4,001	6,387					6,473
176-000-6751	Golden Estates - BAD	8,682	19,182	8,561	9,572					9,754
176-000-6752	Heartland Ranch - BAD	45,030	58,536	43,246	255,582					141,240
176-000-6754	Keystone Bus Park - BAD	26,571	30,085	43,504	363,416					64,832
176-000-6755	Kinshire Estates - BAD	3,301	6,815	4,942	4,127					3,744
176-000-6756	Miraggio - BAD	2,113	3,948	1,399	7,177					3,698
176-000-6757	Patterson Estates I - BAD	5,215	7,194	4,538	6,520					6,639
176-000-6758	Patterson Estates III - BAD	947	993	944	875					889
176-000-6759	Patterson Estates IV - BAD	7,586	8,202	5,998	8,929					9,112
176-000-6760	Patterson Gardens - BAD	96,373	111,860	86,294	637,556					393,718
176-000-6761	Patterson Gardens - BAD Lot E	3,851	4,607	5,096	4,012					4,047
176-000-6762	Shirepark Estates - BAD	8,756	17,931	7,976	8,500					8,645
176-000-6763	Springshire Estates - BAD	1,706	3,305	2,585	1,711					1,739
176-000-6764	Sutter Pointe - BAD	8,616	12,971	8,526	24,203					16,899
176-000-6765	Walker Ranch/Creekside - BAD	110,781	168,215	119,965	273,573					194,701
176-000-6766	Walnut Square - BAD	3,231	4,134	3,007	2,803					2,851
176-000-6767	Weber Estates - BAD	2,225	2,433	1,815	2,603					2,644
176-000-6768	Yorkshire Estates - BAD	840	2,155	4,116	1,335					1,351
176-000-6769	Yorkshire Estates II - BAD	245	614	1,335	347					348
176-000-6770	Villa Del Lago/CSA #15	0	865	-865	0					0
176-000-6771	The Villages	809	912	1,141	11,651					11,996
176-000-6772	Mahaffey Plaza	1,128	1,420	836	1,226					1,252
176-000-6773	Patterson Plaza	2,565	2,856	4,872	38,783					15,126
176-000-6774	Keystone Anne (Mc Shane)	7,637	9,834	17,070	54,384					24,498
176	Total Operation & Maintenance	353,226	484,715	381,404	1,725,271					926,698
176	TOTAL EXPENSES - BAD	353,226	484,715	381,404	1,725,271					926,698
176	NET REVENUE VS EXPENSES	134,044	11,678	157,473	-1,128,170					-354,549

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Budget 2015-16	Comments 2015-16
Gateway Assessments							
177-000-5061	Assessments	8,500	8,500	8,506	8,500	8,506	
177-000-5600	Interest	74	29	11	100	25	
177	Total Revenue	8,574	8,529	8,517	8,600	8,531	
Expenses							
177-000-6770	Gateway Expense	6,019	8,006	5,313	15,763	16,752	
177-999-9000	Transfer General Fund Costs	8,500	5,753	0	0	0	
177	Total Operation & Maintenance	14,519	13,759	5,313	15,763	16,752	
177	TOTAL EXPENSES - Gateway Asses	14,519	13,759	5,313	15,763	16,752	
177	NET REVENUE VS EXPENSES	-5,946	-5,230	3,204	-7,164	-8,221	

ASSESSMENTS FUND

ASSESSMENTS 2015-2016

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Projected Budget		Comments 2015-16
						Budget 2014-15	Budget 2015-16	
West Patterson Business Park								
191-000-5050	Assessment Fees Keystone	278,655	291,604	489,813	505,495	505,495	514,744	
191-000-5600	Interest Income	5,729	9,045	8,193	8,200	8,200	8,200	
191-000-5795	Miscellaneous Reimbursements	1,400,408	0	0	0	0	0	
191-000-5850	Bond Proceeds	0	0	0	0	0	9,327,204	
191	Total Revenue	1,684,792	300,649	498,006	513,695	513,695	9,850,148	
Expenses								
191-000-6200	Fiscal Services	2,026	7,043	4,791	10,000	10,000	40,000	
191-000-6205	Legal Services	0	0	1,099	1,000	1,000	5,000	
191	Total Operation & Maintenance	2,026	7,043	5,890	11,000	11,000	45,000	
191-000-7571	Rodger's Rd Bridge/Park Center	7,855	85,309	79,824	0	0	0	
191-999-9013	Transfer to Sewer CIP	100,000	0	0	0	0	123,000	
191-999-9014	Transfer to Water Capital Fund	0	0	30,000	0	0	0	
191	Total Capital	107,855	85,309	109,824	0	0	123,000	
191-000-8100	Interest Expense	0	0	0	0	0	174,238	
191-000-8200	Cost of Issuance	0	0	0	0	0	315,000	
191-000-8205	Underwriter's Discount	0	0	0	0	0	87,124	
191	Total Debt Service	0	0	0	0	0	576,362	
191	TOTAL EXPENSES - W Patterson	109,881	92,352	115,713	11,000	11,000	744,362	
191	NET REVENUE VS EXPENSES	1,574,911	208,297	382,292	502,695	502,695	9,105,786	
Community Facilities District (2015-1)								
Arambel-KDN								
192-000-5050	Assessment Fees Arambel-KDN	0	0	0	0	0	280,980	
192-000-5600	Interest Income	0	0	0	0	0	2,500	
192-000-5850	Bond Proceeds	0	0	0	0	0	4,838,886	Includes Premium
192	Total Revenue	0	0	0	0	0	5,122,366	

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Projected Budget 2014-15	Budget 2015-16	Comments 2015-16
Expenses								
192-000-6200	Fiscal Services						8,000	
192	Total Operation & Maintenance	0	0	0	0	0	8,000	
192-000-8100	Interest Expense	0	0	0	0	0	105,487	
192-000-8200	Cost of Issuance	0	0	0	0	0	315,000	
192-000-8205	Underwriter's Discount	0	0	0	0	0	52,525	
192	Total Debt Service	0	0	0	0	0	473,012	
192	TOTAL EXPENSES - CFD 2015-1	0	0	0	0	0	481,012	
192	NET REVENUE VS EXPENSES	0	0	0	0	0	4,641,354	
Heartland Assessment District (Local bonds)								
204-000-5040	Assessment Fees	623,531	634,687	627,257	620,000	620,000	632,244	
204-000-5600	Interest Income	3,050	2,246	1,311	1,500	1,500	1,500	
204-000-5795	Misc Reimbursements	0	0	0	0	0	0	
204	Total Revenue	626,582	636,933	648,567	621,500	621,500	633,744	
204-000-6200	Expenses	23,507	83,300	21,076	41,516	41,516	42,000	
204	Total Operation & Maintenance	23,507	83,300	21,076	41,516	41,516	42,000	
204-000-8000	Principal Expense	0	265,000	380,366	0	0	0	
204-000-8100	Interest Expense	278,308	265,433	141,562	0	0	0	
204	Total Debt Service	278,308	530,433	521,928	0	0	0	
204-999-9005	To Heartland Ranch LMD	80,998	0	0	0	0	0	
204-999-9018	To PPFA 2013 HR Bonds	0	0	694,288	517,150	517,150	517,436	
204	Total Capital/Transfers	80,998	0	694,288	517,150	517,150	517,436	
204	TOTAL EXPENSES - Heartland	382,813	613,733	1,237,292	558,666	558,666	559,436	
204	NET REVENUE VS EXPENSES	243,768	23,200	-588,724	62,834	62,834	74,308	

Pmt 03/01 and 09/01

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Comments
		Actual	Actual	Actual	2014-15	Budget 2014-15	
PPFA 2013 Heartland Ranch Revenue Bonds							
205-000-5850	Bond Proceeds	0	0	6,045,833	0	0	0
205-000-5600	Interest Income	0	0	0	500	500	0
205-000-5601	Interest Income - Local Oblig Bonds	0	0	133,952	0	0	0
205-998-5924	From HR Local Oblig Bonds	0	0	0	517,150	517,150	517,436
205	Total Revenue	0	0	6,179,784	517,650	517,650	517,436
Expenses							
205-000-8000	Principal Expense	0	0	4,795,000	321,661	321,661	350,836
205-000-8100	Interest Expense	0	0	238,431	179,142	179,142	166,600
205-000-8200	Costs of Issuance	0	0	204,761	0	0	0
205	Total Debt Service	0	0	5,238,193	500,803	500,803	517,436
205-799-7051	Chevron PV & Lighting Project			59,340	0	0	0
205-799-7105	HR Non Potable-New Well (Design & Constr)			0	400,000	400,000	358,420
205	Total Capital/Transfers	0	0	59,340	400,000	400,000	358,420
205	TOTAL EXPENSES - Heartland PPFA	0	0	5,297,533	900,803	900,803	875,856
205	NET REVENUE VS EXPENSES	0	0	882,251	-383,154	-383,154	-358,420

Carryforward

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Comments
		Actual	Actual	Actual	2014-15	Budget 2014-15	
West Patterson Financing Authority - Local Bonds							
250-000-5007	Mello Roos - Assessment Tax	5,238,507	5,136,434	5,011,861	5,009,015	5,009,015	5,081,439
250-000-5009	Mello Roos-Assmt Admin Portion	0	0	0	0	0	0
250-000-5008	Mello Roos - Assessment Prepay	110,958	211,750	170,103	90,000	90,000	90,000
250-000-5300	Administration Fee	0	0	25,000	0	0	0
250-000-5600	Interest Income	22,423	12,343	13,531	9,800	9,800	24,000
250-000-5602	Delinquent Penalty	0	0	1,039	0	0	0
250-000-5850	Bond Proceeds	0	0	69,554,521	0	0	0
250	Total Revenue	5,371,888	5,360,527	74,776,056	5,108,815	5,108,815	5,195,439
Expenses							
250-000-6200	Fiscal Services	1,000	2,500	500	250	250	750
250-000-6899	Misc Admin Expenses	0	0	584	0	0	0
250	Total Operation & Maintenance	1,000	2,500	1,084	250	250	750
250-000-8000	Principal Expense	580,000	730,000	71,170,000	0	0	0
250-000-8100	Interest Expense	4,681,388	4,646,328	5,172,692	0	0	0
250	Total Debt Service	5,261,388	5,376,328	76,342,692	0	0	0
250-799-7102	City Hall	0	0	0	0	0	0
250-799-7112	Community Center	0	0	0	0	0	0
250-799-7119	Sperry Median/Bald Rd Turf Repl/Palm Trees	2,200	660	162,190	0	0	0
250-799-7120	VFD Aquatic Center	0	0	0	0	0	0
250-799-7121	VFD Sports Complex	0	0	0	0	0	0
250-799-7122	New Corporation Yard	0	0	0	0	0	0
250-799-7123	Public Safety Facility - Land	0	0	0	0	0	0
250-799-7124	Public Safety Facility - Building	0	0	0	0	0	0
250-999-9015	Transfer to PPFA Revenue Bonds CFD	0	0	0	4,755,516	4,755,516	4,988,950
250	Total Capital/Transfers	2,200	660	162,190	4,755,516	4,755,516	4,988,950
250-000-8210	Call Premium	0	0	1,687,100	0	0	0
	Total Debt Service	0	0	1,687,100	0	0	0
250	TOTAL EXPENSES - WPFA Local Bonds	5,264,588	5,379,488	78,193,066	4,755,766	4,755,766	4,989,700
250	NET REVENUE VS EXPENSES	107,300	-18,960	-3,417,010	353,049	353,049	205,739

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Budget	Comments
		Actual	Actual	Actual	2014-15	Budget		
Patterson Public Financing Authority - Revenue Bonds 2013								
<i>(CFD 2001-01)</i>								
252-000-5850	Bond Proceeds	0	0	72,801,611	0	0	0	
252-000-5601	Interest Income - Local Oblig Bonds	0	0	2,322,403	0	0	0	
252-000-5602	Principal Inc-Local Oblig Bond	0	0	140,000	0	0	0	
252-000-5603	Premium Inc-Local Oblig Bond	0	0	7,000	0	0	0	
252-998-5924	From WPFA Local Bonds	0	0	0	4,755,516	4,755,516	4,988,950	
252	Total Revenue	0	0	75,271,013	4,755,516	4,755,516	4,988,950	
Expenses								
252-799-7051	Chevron PV & Lighting Project	0	0	508,555	0	0	0	Engineering and Construction
252-799-7053	Community Complex Parking Lot	0	0	0	0	0	259,540	
252	Total Capital	0	0	508,555	0	0	259,540	
252-000-8000	Principal Expense	0	0	145,000	855,000	855,000	1,120,000	
252-000-8100	Interest Expense	0	0	2,146,264	3,900,516	3,900,516	3,868,950	
252-000-8200	Costs of Issuance	0	0	1,785,048	0	0	0	
252	Total Debt Service	0	0	4,076,312	4,755,516	4,755,516	4,988,950	
252	TOTAL EXPENSES - WPFA Authority Bonds	0	0	4,584,867	4,755,516	4,755,516	5,248,490	
252	NET REVENUE VS EXPENSES	0	0	70,686,147	0	0	-259,540	

STREET PROJECT FUND

STREET PROJECTS 2015-2016

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Projected Budget 2014-15	Budget 2015-16	Comments 2015-16
Gas Tax Fund								
325-000-5220	Gas Tax 2105	96,692	91,947	143,225	157,844	129,773	121,412	
325-000-5221	Gas Tax 2106	67,914	68,033	69,179	91,857	78,191	67,395	
325-000-5222	Gas Tax 2107	138,786	150,668	153,213	137,788	177,173	165,992	
325-000-5223	Gas Tax 2107.5	5,000	5,000	5,000	5,000	5,000	5,000	
325-000-5224	Gas Tax 2103	285,766	166,953	293,389	220,729	220,184	96,258	
325-000-5600	Interest Income	882	841	549	1,000	1,000	500	
325	Total Revenue	595,042	483,444	664,555	614,218	611,321	456,557	
Expenses								
325-000-6215	Engineering Services	11,922	17,896	0	0	0	0	
325-999-9000	To General Fund	350,000	400,000	501,811	516,853	518,253	516,853	
325-999-9017	Transfer to Garbage Fund	0	0	13,334	0	0	0	
325-999-9012	To Street Projects Fund	120,000	7,500	92,189	173,000	166,849	58,000	
325	Total Transfers	481,922	425,396	607,334	689,853	685,102	574,853	
325	TOTAL EXPENSES - Gas Tax	481,922	425,396	607,334	689,853	685,102	574,853	
325	NET REVENUE VS EXPENSES	113,120	58,049	57,221	-75,635	-73,781	-118,296	
LTF - Street Projects								
326-000-5230	SB325 (LTF)	184,587	196,240	0	253,000	505,732	505,732	
326-000-5600	Interest Income	2,957	1,301	1,060	1,200	1,200	1,200	
326	Total Revenue	187,544	197,541	1,060	254,200	506,932	506,932	
Expenses								
326-000-6240	General Contract Services	8,396	3,984	10,852	0	0	0	
326-000-6410	Departmental Supplies	31,710	4,983	18,920	0	0	0	
326	Total Operation & Maintenance	40,106	8,967	29,772	0	0	0	
326-000-7501	Computer Equipment	0	0	0	11,565	11,565	0	
326-000-7553	Street Repair	632	15,026	0	0	0	0	Moved to Fund 327
326-000-7557	M St. Re-align. & Signal	0	0	0	0	0	0	
326-000-7558	Signal-Ward & American Eagle	12,815	0	0	0	0	0	

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Projected Budget 2014-15	Budget 2015-16	Comments 2015-16
326-000-7569	Curb & Gutter Program	1,084	4,697	0	0	0	0	Moved to Fund 327
326-000-7570	Overlay - Ward Avenue	123	0	0	0	0	0	
326	Total Capital	14,654	19,723	0	11,565	11,565	0	
326-999-9012	To Street 327 Fund	340,858	58,311	233,576	253,000	84,643	317,584	
326-999-9013	To LTF Non-Motorized	0	0	0	7,114	7,114	0	
326	Total Transfers	340,858	58,311	233,576	260,114	91,757	317,584	
326	TOTAL EXPENSES - LTF Projects	395,617	87,001	263,348	271,679	103,322	317,584	
326	NET REVENUE VS EXPENSES	-208,073	110,541	-262,288	-17,479	403,610	189,348	
Street Projects								
327-000-5240	RSTP	0	0	0	0	0	0	Carryforward
327-000-5240	Breakdown-Ward Overlay	12,955	7,539	0	820,334	820,334	819,226	
327-000-5240	Breakdown-Rndabout/Splitter Islands	17,134	0	0	0	0	0	
327-000-5240	Breakdown-M St/Hwy33	19,309	0	0	0	0	0	
327-000-5245	C/MAQ	28,989	0	0	0	0	0	
327-000-5245	Breakdown-Intersect Improv (Sperry/DelPuerto)	71,923	8,002	6,674	0	0	0	
327-000-5245	Breakdown-Signal-N. 1st/Walnut Ave	16,448	206,430	44,789	0	0	0	
327-000-5245	Breakdown-Signal-Hartley/Walnut Ave	15,342	16,311	285,762	0	0	0	
327-000-5245	Breakdown-Intersect Improv (Ward/Am Eagle)	0	0	249,665	35,000	35,000	8,146	
327-000-5245	Improv - Sperry/Del Puerto Ave (CMAQ)	0	0	0	270,230	270,230	0	Complete
327-000-5245	Breakdown-Inter Ward/Las Palmas	0	0	0	253,733	253,733	569,406	Complete
327-000-5250	TEA	0	101,000	9,799	0	0	8,963	Will carryforward to future years
327-000-5600	Interest Income	0	540	74	0	0	100	
327-000-5700	Grant Funding	0	0	0	0	235,200	133,000	
327-000-5701	Developer Contribution	0	0	0	0	70,000	70,000	
327-998-5903	From Sewer Fund	0	0	0	50,000	50,000	0	
327-998-5904	From Water Capital O&M	0	0	0	150,000	150,000	0	
327-998-5905	From Gas Tax Fund 2103	31,800	7,500	92,189	173,000	166,849	73,000	
327-998-5905	Breakdown-Signal-N. 1st/Walnut Ave	39,600	0	0	0	0	0	
327-998-5905	Breakdown-Signal-Hartley/Walnut Ave	48,600	0	0	0	0	0	
327-998-5906	From BAD - Slurry Seal	0	0	0	841,713	841,713	500,000	
327-998-5907	Breakdown-Ward Overlay	0	0	0	106,283	84,643	0	
327-998-5907	Breakdown-Inter Ward/Las Palmas	0	0	0	32,874	32,874	0	
327-998-5915	From LTF	340,858	58,311	233,576	253,000	253,000	317,584	
327-998-5920	From Storm Impact Fees	9,308	0	0	0	0	0	

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Budget	Comments
		Actual	Actual	Actual	2014-15	Budget	2015-16	2015-16
327-998-5922	From Street Impact Fees/I-5 Interchange	0	0	0	2,460,000	1,852,433	945,000	
327-998-5911	From CFD 2005-1	0	0	0	0	241,243	0	
327-998-5902	From Garbage Fund	0	0	0	100,000	100,000	100,000	
327	Total Revenue	652,266	405,633	922,529	5,546,167	5,457,251	3,544,425	
Expenses								
327-000-6240	General Contract Services	0	0	0	3,000	1,600	3,000	
327-000-6410	Departmental Supplies	0	0	0	30,000	30,000	55,000	
327-000-7553	Street Repairs	0	0	15,637	15,000	15,000	0	moved to 327-000-6410
327-000-7557	M St. Re-align. & Signal	103,724	0	0	0	0	0	
327-000-7569	Curb and Gutter Program (Gas Tax)	0	0	11,414	10,000	10,000	0	moved to 327-000-6410
327-000-7570	Overlay - South 1st	0	0	0	0	0	0	
327-000-7570	Overlay - Ward Ave - RSTP	8,350	572	0	926,617	10,000	926,617	Carryforward
327-000-7571	Roundabout/Splitter Islands PE	1,507	0	0	0	0	0	
327-000-7578	Downtown Overlay-Old Town Utility	40,397	0	0	0	0	0	
327-000-7582	Prop 1B - Road Projects	85,284	0	0	0	0	0	
327-000-7583	Roundabout/Splitter Islands Con	21,851	136,639	15,445	0	0	0	
327-000-7584	Prop 42 Projects	5,973	0	0	0	0	0	
327-000-7585	Intersect Improv (Sperry/DelPuerto) (CMAQ)	31,370	8,651	3,760	270,230	270,230	268,350	
327-000-7586	Signal-N. 1st/Walnut Ave	32,466	222,951	127,515	0	0	0	
327-000-7587	Signal-Hartley/Walnut Ave	32,431	3,725	343,358	0	18,058	0	
327-000-7588	Signal Hwy 33 - Sperry Ave	6,419	0	0	0	0	0	
327-000-7589	Patch Truck - Gas Tax	0	95,602	0	0	0	0	
327-000-7590	Black Top Roller-Gas Tax	0	20,000	0	0	0	0	
327-000-7591	Striping Program -Gas Tax	0	23,610	107,409	100,000	100,000	58,809	
327-000-7592	Walk Behind Saw - Gas Tax	0	5,478	0	0	0	0	
327-000-7593	Apricot Fiesta Striping - Gas Tax	0	7,348	1,205	10,000	10,000	10,000	Carryforward
327-000-7594	Slurry Seal - Project Phase 1	0	0	12,941	1,091,713	550,000	556,327	Carryforward
327-000-7595	Signal-Ward & American Eagle-Construction	0	14	386,990	35,000	35,000	0	
327-000-7600	Message Board (Gas Tax)	0	0	17,782	0	0	0	
327-000-7601	Trailer for Roller (Gas Tax)	0	0	12,799	0	0	0	
327-000-7602	Dumped Trailer Streets (Gas Tax)	0	0	2,598	0	0	0	
327-000-7575	Intersect Improv (Ward/Las Palmas)	0	0	0	786,607	70,000	720,000	Carryforward
327-000-7576	I-5 Interchange PA & ED Study (Aqueduct)	0	0	18,433	685,000	685,000	350,000	Carryforward
327-000-7603	Sperry Ave Reconstr (Rodgers Rd to I-5)	0	0	0	595,000	595,000	595,000	Carryforward
327-000-7604	Sperry Ave / I-5 Signal Project	0	0	0	700,000	700,000	0	Reclassified to 327-000-7576
327-000-7605	Concrete Grinder & Multi Compactor Gas Tax	0	0	0	5,000	5,000	0	
327-000-7606	Baldwin Road Repairs	0	0	0	0	241,243	0	Complete
327-000-7607	Safe-Routes-to-School Improvement Project	0	0	0	0	150,222	6,222	
327-000-7xxx	Rogers Road Bridge	0	0	0	0	100,000	550,000	Asphalt work
327-000-7609	Compaction Vibratory Plate	0	0	0	0	0	5,000	
327	Total Capital	369,772	524,589	1,077,291	5,243,167	3,576,353	4,104,325	
327	TOTAL EXPENSES - Street Projects	369,772	524,589	1,077,291	5,243,167	3,576,353	4,104,325	
327	NET REVENUE VS EXPENSES	282,494	-118,956	-154,762	303,000	1,880,898	-559,900	

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget 2014-15	Projected Budget 2014-15	Budget 2015-16	Comments 2015-16
LTF - Non Motorized								
	Non Motorized Funds							
328-000-5231	CMAQ Ward Avenue Bike Path	34,544	14,963	0	15,291	15,291	15,291	
328-000-5245	Transfer from WPBP (2005-1)	10,869	2,122	40,381	0	0	0	
328-998-5911	Transfer from LTF	0	0	0	7,114	7,114	0	
328-998-5915	Interest Income	46	107	17	106	106	0	
328-000-5600	Total Revenue	45,458	17,192	40,399	22,511	22,511	15,291	
Expenses								
328-000-7551	Non Motorized Projects	10,964	0	0	0	0	0	
328-000-7566	Non Motorized Projects - Bike Projects	2,358	72,459	22,981	0	0	0	
328-000-7569	Crosswalk Accessibility Imprv Las Palmas	0	0	0	25,773	6,500	19,505	
328	Total Capital	13,322	72,459	22,981	25,773	6,500	19,505	
328	TOTAL EXPENSES - Non Motorized	13,322	72,459	22,981	25,773	6,500	19,505	
328	NET REVENUE VS EXPENSES	32,136	-55,267	17,418	-3,262	16,011	-4,214	

RECREATION & OTHER FUND

RECREATION FUNDS - OTHER 2015-2016

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments 2015-16
		Actual		Actual		Actual		Budget 2014-15	Budget 2015-16	
Beautification Committee										
305-000-5600	Interest Income	172	444	115	150	150	100			
305-000-5705	Donations	0	0	1,475	0	0	0			
305	Total Revenue	172	444	1,590	150	150	100			
Expenses										
305-000-6310	Facility Maintenance/Projects	0	259	31	0	0	0			
305-000-6410	Departmental Supplies/Programs	52	61	590	975	975	975			
305	Total Operation & Maintenance	52	320	621	975	975	975			
305	TOTAL EXPENSES - Beautification	52	320	621	975	975	975			
305	NET REVENUE VS EXPENSES	120	124	969	-825	-825	-875			
Aquatic Center Constr										
430-000-5122	Aquatic Center Fee	0	0	0	0	0	0			
430-000-5600	Interest Income	165	138	110	175	175	100			
430-000-5705	Donations	250	0	0	0	0	0			
430	Total Revenue	415	138	110	175	175	5,908			
Expenses										
430-000-7541	Equipment Expenses - Pool	0	0	0	0	0	0			
430	Total Capital	0	0	0	0	0	0			
430	TOTAL EXPENSES - Aquatic Center	0	0	0	0	0	0			
430	NET REVENUE VS EXPENSES	415	138	110	175	175	5,908			

ENTERPRISE FUND

ENTERPRISE FUNDS 2015-2016

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Budget	Comments
		Actual	Actual	Actual	2014-15	Budget 2014-15	2015-16	2015-16
GARBAGE								
600-000-5030	Franchise Fees	22,275	19,196	20,253	20,000	20,000	20,000	
600-000-5210	AB939 Recycling	19,356	15,493	17,005	20,000	20,000	20,000	
600-000-5235	Highway Maintenance (SWEEP)	4,320	4,320	4,320	4,320	4,320	4,320	
600-000-5332	Garbage Services	1,987,079	2,166,771	2,368,358	2,471,257	2,471,257	2,578,308	
600-000-5333	Garbage Services Bertolotti	0	35	72	0	0	0	50 Res, 8 Multi
600-000-5600	Interest Income	916	776	988	1,000	1,000	1,000	
600-000-5700	Late Fee	69,564	68,200	65,696	70,000	70,000	65,000	
600-000-5710	Sale of Surplus/Salvage	45,360	0	0	0	0	0	
600-000-5790	Miscellaneous Revenue	26	0	0	0	0	0	
600-998-5905	Transfer from Gas Tax	0	0	13,334	0	0	0	
600	Total Revenue	2,148,896	2,274,791	2,490,025	2,586,577	2,586,577	2,688,628	
Expenses								
600-790-6001	Salaries & Wages, Full-Time	113,718	122,600	109,306	141,773	141,773	152,199	
600-790-6002	Salaries & Wages, Part-Time	0	16,242	34,790	37,080	37,080	37,080	
600-790-6005	Overtime	602	175	664	1,000	1,000	1,000	
600-790-6100	FICA/Medicare - Employer	1,623	2,993	3,888	4,907	4,907	5,054	
600-790-6105	Retirement	28,077	30,151	25,531	33,034	33,034	32,217	
600-790-6110	Worker's Compensation	3,348	3,714	4,396	5,931	5,931	7,510	
600-790-6120	Medical Insurance	20,873	25,681	32,244	59,709	59,709	59,359	
600-790-6123	Post Retirement Medical Insurance	929	1,006	35,177	1,620	1,620	2,478	
600-790-6125	Dental Insurance	2,161	1,929	1,652	4,050	4,050	4,956	
600-790-6130	Vision Insurance	486	455	464	810	810	809	
600-790-6135	Life Insurance	196	205	192	349	349	1,086	
600-790-6145	Tuition Reimbursement	0	0	0	1,500	1,500	1,500	
600-790-6160	Compensated Absences	0	-2,140	-2,632	0	0	0	
600-790	Total Salary & Benefits	172,013	203,010	245,672	291,763	291,763	305,246	
600-790-6200	Fiscal Service	5,000	4,500	5,000	5,000	5,000	5,000	
600-790-6205	Legal Services	0	0	1,185	0	0	0	
600-790-6220	Technical Services	5,050	3,452	8,148	2,677	2,677	2,677	
600-790-6222	IT Services	0	0	0	6,705	6,705	7,040	
600-790-6221	Consulting Services	0	0	12,893	0	0	2,500	5% Increase
600-790-6240	General Contract Services	1,262,213	1,554,840	1,413,074	1,473,900	1,473,900	1,474,342	Cost Allocation Survey
600-790-6241	Contract Service - St Sweeping	101,316	101,316	156,000	164,800	164,800	164,800	Bertolotti, Arrowhead, Bulky Item, Printer Maint, Solar Panel IV
600-790-6250	Insurance	48,041	47,981	69,580	73,059	73,059	85,479	
600-790-6300	Equipment Maintenance	0	0	12	400	400	400	
600-790-6310	Alley/Sidewalk Maintenance	6,959	6,513	2,111	10,000	9,000	7,500	Purchase of rock for alley maintenance program

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments 2015-16
		Actual	Budget	Actual	Budget	Actual	Budget	2014-15	2015-16	
600-790-6315	Vehicle Maintenance	3,359	8,950	5,433	8,950	13,753	8,950	8,950	8,950	Scheduled & Unscheduled Repairs, Tires, etc.
600-790-6400	Office Supplies	2,085	3,000	1,937	3,000	2,978	3,000	3,000	3,000	Small off equip, folders, storage boxes, batteries etc.
600-790-6405	Postage	7,364	10,000	9,565	10,000	12,023	10,000	10,000	10,000	
600-790-6410	Departmental Supplies	1,591	3,200	2,541	3,200	1,849	3,200	3,200	5,700	Tire Amnesty Prgrm, walkway trash can receptacles
600-790-6415	Small Tools/Shop Supplies	780	1,000	688	1,000	666	1,000	1,000	2,000	
600-790-6425	Fuel	1,559	3,000	2,217	3,000	1,401	3,000	3,000	3,000	
600-790-6435	Safety Supplies	329	850	586	850	512	850	850	1,200	First Aid Kits/Fire Ext Maint, Safety Videos / Program
600-790-6440	Uniforms	693	2,840	1,369	2,840	1,098	2,840	2,840	2,840	Uniforms, boot allowance, jackets.
600-790-6500	Rents & Leases, Equipment	6,147	9,238	7,991	9,238	9,421	9,238	9,238	9,893	
600-790-6605	Advertising	1,954	3,000	2,475	3,000	5,080	3,000	4,000	4,000	
600-790-6610	Training & Travel	151	1,560	421	1,560	1,838	1,560	1,560	1,560	1,560 W Ann Conf, Notary, Office Staff Trainings, Excel for UB Clerks
600-790-6620	Dues & Publications	0	150	86	150	49	150	150	150	
600-790-6625	Medical Services	33	500	33	500	195	500	500	500	Pre-Employ Physicals, Testing, Shots, Class B Lic Exams
600-790-6700	Telephone	3,401	4,250	3,494	4,250	2,497	4,250	4,250	4,250	Nextel, AT&T, Frontier, Verizon, Sprint, WO Data Plan
600-790-6760	Permits & Fees	0	100	53	100	0	100	100	100	
600-790-6896	Utility Service Write-off	0	28,000	0	28,000	0	28,000	28,000	28,000	
600-790	Total Operation & Maintenance	1,458,024	1,816,178	1,760,452	1,816,178	1,723,352	1,816,178	1,816,178	1,834,881	
600-790-7501	Computer Equipment	0	0	14,372	0	128	0	0	0	
600-790-7550	Improvement Expense	0	0	0	0	0	0	15,000	0	
600-790-7560	Machinery & Equipment Expense	0	0	0	0	2,543	0	0	35,000	Chipper Body replacement Veh #4 (reimb. 50% by UF and LMD)
600-790-75xx	Recycling Program	0	0	0	0	0	0	0	13,040	
600-790	Total Capital	0	0	14,372	0	2,671	0	15,000	48,040	
600-999-9000	To General Fund	254,911	345,611	293,147	345,611	325,611	345,611	345,611	345,611	
600-999-9012	To Streets Fund	0	100,000	0	100,000	0	100,000	100,000	100,000	
600-790	Total Transfers/Debt Service	254,911	445,611	293,147	445,611	325,611	445,611	445,611	445,611	
600-790	TOTAL EXPENSES - Garbage/St Sw	1,884,947	2,553,553	2,270,981	2,553,553	2,297,305	2,553,553	2,568,553	2,633,778	
NET REVENUE VS EXPENSES		263,949	33,025	3,810	33,025	192,720	18,024	18,024	54,850	
SEWER FUND										
605-000-5141	Pool Const Fee	1,400	2,400	800	2,400	2,200	2,400	2,400	2,400	
605-000-5268	Electric Charging Station Grant	0	0	0	0	0	0	0	25,000	
605-000-5300	Administration Fee	4,928	3,000	7,392	3,000	888	3,000	3,000	3,000	
605-000-5315	Rental Income	18,940	17,383	18,309	17,383	17,383	17,383	17,383	18,566	
605-000-5331	Sewer Service	2,436,130	3,093,271	2,671,653	3,093,271	2,885,928	3,093,271	3,093,271	3,093,271	
605-000-5332	Sewer Service - Diablo Grande	177,766	254,366	231,615	254,366	269,409	254,366	254,366	254,366	

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Comments
		Actual	Actual	Actual	2014-15	Budget 2014-15	
605-000-5520	Code Enforcement	0	1,500	7,000	5,000	5,000	5,000
605-000-5600	Interest Income	4,170	3,609	2,745	4,000	4,000	4,000
605-000-5700	Late Fee	85,285	91,381	80,053	95,000	95,000	90,000
605-000-5710	Sale of Surplus/Salvage	2,606	0	0	0	0	3,500
605-000-5794	Salary Reimbursement	600	0	0	0	0	0
605-000-5795	Miscellaneous Reimbursement	469	0	137	150	150	150
605-000-5796	Public Works Salary Reimbursement	1,680	0	1,680	2,000	2,000	2,000
605-000-5798	Solar Rebate TID	0	0	29,568	59,136	59,136	70,000
605	Total Revenue	2,733,974	3,026,260	3,296,991	3,535,706	3,535,706	3,571,253
605-998-5906	From BAD Districts	115,819	113,718	110,970	113,717	113,717	107,374
605	Total Revenue - Transfers From	115,819	113,718	110,970	113,717	113,717	107,374
605	TOTAL REVENUE	2,849,792	3,139,978	3,407,960	3,649,423	3,649,423	3,678,627
Expenses							
605-790-6001	Salaries & Wages, Full-Time	408,405	479,060	521,383	563,584	563,584	589,422
605-790-6002	Salaries & Wages, Part-Time	49,500	17,697	7,602	29,580	29,580	29,580
605-790-6005	Overtime	23,068	14,803	14,127	29,000	29,000	25,000
605-790-6100	FICA/Medicare - Employer	9,947	8,398	8,129	10,855	10,855	11,064
605-790-6105	Retirement	101,221	118,061	134,885	154,948	154,948	149,809
605-790-6110	Worker's Compensation	19,248	21,372	27,943	34,773	34,773	41,065
605-790-6115	Unemployment Insurance	1,465	0	0	0	0	0
605-790-6120	Medical Insurance	149,058	175,334	194,633	219,161	219,161	210,533
605-790-6123	Post Retirement Health Benefits	4,243	4,813	224,864	5,676	5,676	8,114
605-790-6125	Dental Insurance	11,260	11,556	12,675	14,190	14,190	16,187
605-790-6130	Vision Insurance	2,095	2,106	2,369	2,838	2,838	2,879
605-790-6135	Life Insurance	812	905	913	936	936	3,801
605-790-6145	Tuition Reimbursement	625	500	500	1,500	1,500	1,500
605-790-6160	Compensated Absences	0	-13,385	3,060	0	0	0
605-790	Total Salary & Benefits	780,947	841,219	1,153,085	1,067,040	1,067,040	1,088,953
605-790-6200	Fiscal Service	10,250	8,595	10,467	10,941	10,941	10,941
605-790-6205	Legal Services	90	0	25	5,000	5,000	5,000
605-790-6215	Engineering Services	3,450	4,198	0	0	0	0
605-790-6220	Technical Services	57,139	55,218	78,478	65,000	61,000	55,000
605-790-6221	Consulting Services	57,892	72,052	30,508	131,000	131,000	156,500
605-790-6222	IT Services	0	0	0	18,300	19,528	20,504
605-790-6240	General Contract Services	61,836	28,470	108,815	141,282	141,282	169,316
605-790-6250	Insurance	48,039	47,978	69,580	73,059	73,059	85,479
605-790-6300	Equipment Maintenance	38,211	35,266	50,434	60,000	60,000	62,000
605-790-6305	Building Maintenance	0	0	472	0	0	0
605-790-6310	Facility Maintenance	739	199	245	5,000	5,000	5,000

Audit
Finance/City Manager
Reclass to Engineering Department
WDR Lab Testing, Ground Well Monitoring, Sludge Testing, Ge
Cost Allocation Survey, Qtrly Monitoring, Engineering On-Call S
5% Increase
Security & Biosolids Disposal, Solar Panel Maintenance
ERMA, CSJVRMA
62,000 gge pumps, aerators, control panels (Preventative Maintenance)
Roll-up doors

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments 2015-16
		Actual	Budget	Actual	Budget	Actual	Budget	2014-15	2015-16	
605-790-6315	Vehicle Maintenance	9,333	12,200	9,963	11,448	11,448	12,200	15,200	13,000	Vehicle Maintenance and tire replacements
605-790-6400	Office Supplies	4,090	4,000	3,218	4,870	4,870	4,000	4,000	4,000	cessories, small off equip, folders, storage boxes, batteries etc.
605-790-6405	Postage	8,094	11,000	10,578	11,873	11,873	11,000	11,000	11,000	Postage for utility bills, prepaid envelopes (1/3 Wat/Gar/Sew)
605-790-6410	Departmental Supplies	6,549	10,000	5,737	11,037	11,037	10,000	10,000	15,000	Gravel/Baserock, Lab equipment/PH & Temp Meters
605-790-6415	Small Tools/Shop Supplies	4,131	4,000	3,254	4,107	4,107	4,000	4,000	6,000	ng supplies, saws, rakes, brooms, blades, propane, shop supplir
605-790-6425	Fuel	14,691	13,000	8,514	11,944	11,944	13,000	13,000	15,000	
605-790-6430	Chemicals	26,378	48,000	46,827	39,358	39,358	48,000	48,000	50,000	
605-790-6435	Safety Supplies	2,271	3,550	3,347	4,410	4,410	3,550	4,050	4,000	
605-790-6440	Uniforms	3,812	5,000	4,634	3,607	3,607	5,000	5,500	5,000	
605-790-6500	Rents & Leases, Equipment	5,912	14,539	10,084	11,956	11,956	14,539	12,489	15,194	
605-790-6605	Advertising	179	2,000	0	1,247	1,247	2,000	2,000	5,000	Street closures, pub hearings, legal notices, rate increase notic
605-790-6610	Training & Travel	4,320	5,700	4,346	6,483	6,483	5,700	5,700	5,700	
605-790-6620	Dues & Publications	1,608	2,500	1,699	1,226	1,226	2,500	2,500	2,500	Membership/Certification Renewals/Dues for Publications
605-790-6625	Medical Services	213	500	76	303	303	500	500	500	Pre-Employ Physicals, Testing, Shots, Class B Lic Exams
605-790-6700	Telephone	6,997	9,620	8,148	7,381	7,381	9,620	9,070	9,620	
605-790-6715	Utilities - WWTP	146,949	66,000	148,697	96,238	96,238	66,000	66,000	35,000	N. Ditch, S. Ditch, AIPS, Centrifuge, Elect for WWTP
605-790-6750	Property/Irrigation Tax	5,007	6,500	4,423	6,496	6,496	6,500	6,550	6,600	
605-790-6760	Permits & Fees	14,239	16,100	14,205	17,065	17,065	16,100	18,100	18,000	lial Fee, Annual Burn Permit, SJVAPCD Waiver Discharge Fee.
605-790-6895	Depreciation Expense	1,239,785	0	1,233,244	1,445,684	1,445,684	0	0	0	
605-790-6896	Utility Service Write-Off	0	38,000	0	0	0	38,000	38,000	38,000	
605-790-6899	Miscellaneous Expense	0	0	0	205	205	0	0	0	
605-790	Total Operation & Maintenance	1,782,205	781,790	1,772,972	2,045,960	2,045,960	781,790	782,468	828,853	
605-790-7501	Computer Equipment	3,551	0	18,184	4,193	4,193	0	550	0	
605-790-7504	Vehicle	0	22,100	0	0	0	22,100	22,100	25,000	electric charging station
605-790-7550	Improvement Expense	0	40,000	0	221	221	40,000	55,000	85,000	Paint WQCF, entrance, fencing
605-790-7560	Machinery & Equipment Expense	0	35,000	0	0	0	35,000	35,000	45,000	Equip coverings, fencing, farming supplies
605-790	Total Capital	3,551	97,100	18,184	4,415	4,415	97,100	112,650	155,000	
605-790-8001	Principal Expense - Rural Loan	0	75,000	0	0	0	75,000	75,000	0	Paid in Full
605-790-8003	Principal Expense SRF Loan	0	37,587	0	0	0	37,587	37,587	38,564	
605-790-8004	Prin Exp Stan City-ED Bank Loan	0	100,000	0	0	0	100,000	0	0	moved to Fund 606
605-790-8006	Principal Expense - Banc of America	0	14,170	0	0	0	14,170	14,170	25,633	
605-790-8100	Interest Expense	161,648	3,750	183,533	4,250	4,250	3,750	3,750	0	
605-790-8103	Interest Expense SRF Loan	21,565	19,089	20,969	20,041	20,041	19,089	19,089	18,111	
605-790-8106	Interest Expense - Banc of America	0	24,129	0	35,491	35,491	24,129	24,129	31,276	
605-000-8200	Cost of Issuance	0	0	6,816	1,625	1,625	0	0	0	
605-790-8007	Principal Expense - CEC Loan	0	172,210	0	0	0	172,210	172,210	187,987	
605-790-8107	Principal Interest - CEC Loan	0	42,420	0	0	0	42,420	42,420	26,644	
605-790	Total Debt Service	183,212	273,724	211,318	38,169	38,169	273,724	388,354	328,215	
605-999-9000	To General Fund	310,384	471,507	356,942	431,507	431,507	471,507	471,507	471,507	

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments 2015-16
		Actual		Actual		Actual		2014-15	2015-16	
605-999-9003	To Sewer Capital - Fees	661,010	271,200	191,982	260,000	360,000	78,000			
605-999-9012	To Streets Fund	0	0	0	50,000	50,000	50,000			
605-999-9014	To Sewer Capital SRF Loan	0	0	0	0	0	250,000			
605-999-9015	To PPFA Sewer Authority Bonds	0	0	212,938	215,838	215,838	213,563			
605-790	Total Transfers	971,394	628,142	836,427	997,345	1,097,345	1,063,070			
605-790	TOTAL EXPENSES - WWTP	3,721,309	3,471,835	4,078,056	3,216,999	3,447,857	3,464,092			
Expenses - Collections										
605-791-6001	Salaries & Wages, Full-Time	150,201	170,037	179,725	182,053	182,053	199,100			
605-791-6005	Overtime	5,784	7,189	9,505	14,000	14,000	14,000			
605-791-6100	FICA/Medicare - Employer	2,253	2,548	2,721	2,843	2,843	3,067			
605-791-6105	Retirement	37,189	43,015	47,403	50,900	50,900	55,216			
605-791-6110	Worker's Compensation	8,048	9,441	11,769	14,416	14,416	18,297			
605-791-6115	Unemployment Insurance	1,545	0	0	0	0	0			
605-791-6120	Medical Insurance	53,712	77,472	87,702	98,509	98,509	78,660			
605-791-6123	OPEB	1,921	2,192	2,265	2,400	2,400	3,360			
605-791-6125	Dental Insurance	5,116	5,655	5,746	6,000	6,000	6,720			
605-791-6130	Vision Insurance	911	938	1,017	1,200	1,200	1,200			
605-791-6135	Life Insurance	371	407	399	384	384	1,238			
605-791-6145	Tuition Reimbursement	0	250	0	1,500	1,500	1,500			
605-791	Total Salary & Benefits	267,051	319,144	348,253	374,204	374,204	411,937			
605-791-6215	Engineering Services	1,486	94	0	0	0	0			
605-791-6220	Technical Services	11,364	6,311	9,388	11,701	11,701	8,401			Work order system, Teletideo of Sewer Mains, TOKAY Prgrm
605-791-6221	Consulting Services	0	0	1,250	50,000	46,700	50,000			Storm Water Permit, WDR Collec Syst, SSMP
605-791-6222	IT Services	0	0	0	7,265	8,298	8,713			5% Increase
605-791-6240	General Contract Services	4,797	4,462	5,138	7,500	7,500	7,500			Includes Maintenance of Solar Panels
605-791-6242	Sewer Lateral Maintenance	6,500	1,227	957	8,000	7,100	8,000			
605-791-6300	Equipment Maintenance	16,562	2,320	18,526	27,360	25,360	27,360			
605-791-6315	Vehicle Maintenance	13,214	15,215	12,830	17,265	19,265	22,891			Vehicle #2 and tire replacements
605-791-6400	Office Supplies	1,174	570	699	2,000	2,000	2,000			2,000 cessories, small off equip, folders, storage boxes, batteries etc.
605-791-6410	Departmental Supplies	5,159	6,495	4,129	7,300	9,300	11,000			11,000 Spray paint, dye, Stormwater supplies, flood control, phone acc
605-791-6415	Small Tools/Shop Supplies	1,800	2,297	2,011	2,500	2,500	2,500			2,500 Welding supplies, saws, rakes, brooms, blades, propane, shop
605-791-6425	Fuel	18,294	15,741	16,482	16,000	16,000	16,000			Fuel Costs
605-791-6430	Chemicals	778	47	1,636	6,000	6,000	5,000			Degreaser, deodorizer, root killer.
605-791-6435	Safety Supplies	1,475	1,453	1,633	2,200	2,200	2,200			2,200 first Aid Kits/Fire Ext Maint, Office Erg, Safety Videos / Program
605-791-6440	Uniforms	1,299	2,510	2,293	3,000	3,000	3,500			Uniforms, boot allowance, jackets.
605-791-6500	Rents & Leases - Equipment	0	1,993	2,403	4,000	4,000	4,080			4,080 r-moval equip, flood control, lease agrmts printers/copiers/plotter

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments 2015-16
		Actual	Budget	Actual	Budget	Actual	Budget	2014-15	2015-16	
605-791-6605	Advertising	179	1,197	3,176	5,500	5,500	5,500	5,500	5,500	Street closures, pub hearings, legal notices, public outreach, br
605-791-6610	Training & Travel	3,438	1,580	1,609	4,800	4,800	4,800	4,800	4,800	PW Ann Conf, Office Staff Trainings
605-791-6620	Dues & Publications	438	1,021	796	6,400	6,400	6,400	6,400	6,400	CRS Maintenance, Certs, Mbrshp Dues, Newsletters
605-791-6625	Medical Services	221	150	-174	500	500	500	500	500	Pre-Employ Physicals, Testing, Shots, Class B Lic Exams
605-791-6700	Telephone	1,692	2,275	1,715	4,450	4,450	4,450	4,450	4,450	Cell Phone Charges, WO Data Plan
605-791-6735	Utilities - Storm Lift Stations	1,644	1,645	1,438	2,000	2,000	2,000	2,000	2,000	Utilities for Storm Lift Stations
605-791-6736	Utilities - Sewer Lift Stations	1,835	1,751	1,745	2,100	2,100	2,100	2,100	2,100	Utilities for Sewer Lift Stations
605-791-6760	Permits & Fees	9,288	8,800	9,219	10,000	10,000	10,900	11,000	11,000	Storm Water Permit, WDR Collec Syst, BOE Fees
605-791	Total Operation & Maintenance	102,637	79,153	98,897	207,841	207,841	207,574	215,895		
605-791-7501	Computer	4,013	2,962	1,800	0	1,300	0	1,300	0	
605-791-7550	Improvements	409	0	0	0	0	0	0	25,000	
605-791-7560	Machinery & Equipment Expense	2,172	2,968	0	50,000	50,000	50,000	50,000	5,000	Sanitary Sewer Overflow Equipment (SSO) 4 stations Replacement Generator
605-791	Total Capital	6,594	5,930	1,800	50,000	50,000	51,300	30,000		
605-791-8000	Principal Expense	0	0	23,237	23,804	23,804	23,804	23,804	0	
605-791-8100	Interest Expense	3,988	3,061	2,068	1,083	1,083	1,083	1,083	0	Paid in Full
605-791	Total Debt Service	3,988	3,061	25,305	24,887	24,887	24,887	24,887	0	Paid in Full
605-791	TOTAL EXPENSES - Collections	380,271	407,289	474,254	656,932	656,932	657,965	657,832		
605	TOTAL EXPENSES - WWTP	4,101,580	3,879,124	4,552,310	3,873,932	3,873,932	4,105,823	4,121,923		
	NET REVENUE VS EXPENSES	-1,251,787	-739,146	-1,144,350	-224,509	-224,509	-456,400	-443,296		
SEWER CAPITAL FUND										
606-000-5600	Interest Income	1,210	1,687	1,780	1,500	1,500	1,500	1,500	0	
606-000-5795	Miscellaneous Reimb	0	0	311	0	0	0	0	0	
606-998-5919	From Sewer Operations	661,010	271,200	191,982	260,000	260,000	360,000	360,000	178,000	
606-998-5911	From CFD-Business Park	100,000	0	0	0	0	0	0	123,000	
606-998-5903	From Sewer Impact	0	180,000	20,000	0	0	126,592	111,592	111,592	
606-998-5920	From Storm Impact	0	0	36,667	0	0	0	0	0	
606-998-5906	From BAD's	0	0	0	0	0	32,296	32,296	0	
606-998-5922	From Sewer Operations SRF Loan	0	0	0	0	0	0	0	250,000	
606	Total Revenue	762,220	452,887	250,740	261,500	261,500	520,388	662,592		
	Expenses									

Account Number	Description	2011-12		2012-13		2013-14		Projected Budget		Comments
		Actual	Budget	Actual	Budget	Actual	Budget	2014-15	2015-16	
<i>(All Capitalized in GL)</i>										
606-790-7576	WWTP Expansion - Phase III	0	0	0	0	0	0	15,000	27,084	123,000
606-790-7577	WWTP Expansion - Phase III - SRF Loan	0	0	0	0	0	0	0	0	250,000
606-790-7604	Orange Ave Lift Station	0	0	0	0	0	0	135,000	111,668	111,592
606-790-7610	Solids Removal from AIPS	0	0	0	0	0	0	0	20,856	0
606-790-7615	Sewer Master Plan	80,903	18,978	0	0	0	0	55,000	55,000	50,000
606-790-7627	Flow Splitter / IPS Improvements	0	0	0	0	0	0	485,000	513,431	0
606-790-7628	North Array Fencing Project	0	0	0	0	0	0	50,000	50,000	0
606-790-7629	SCADA @ WQCF Upgrade	0	0	0	0	0	0	125,000	0	125,000
606-790-76xx	SCADA @ Ward Ave/Orange Ave Lift Station	0	0	0	0	0	0	0	0	60,000
606-000-6995	Capital Contribution to City	980,003	0	0	0	0	0	0	0	0
606	Total Capital	1,060,906	18,978	0	0	0	0	865,000	778,039	719,592
606-790-8000	Principal Expense	0	0	0	0	0	0	0	0	0
606-790-8003	Financing	0	0	0	0	0	0	0	0	0
606-790-8004	Principal Expense - Stan Cnty EDD Loan	0	0	0	0	0	0	0	100,000	100,000
606	Total Debt Service	0	0	0	0	0	0	0	100,000	100,000
606	TOTAL EXPENSES - Sewer Capital	1,060,906	18,978	0	0	0	0	865,000	878,039	819,592
606	NET REVENUE VS EXPENSES	-298,686	433,910	250,740	-603,500	-357,652	-157,000			
PPFA Sewer - Authority Bonds										
607-998-5903	From Sewer Fund	0	0	212,938	215,838	215,838	215,838	215,838	215,838	213,563
607	Total Revenue	0	0	213,056	215,838	215,838	215,838	215,838	215,838	213,563
607-000-8000	Principal Expense	0	0	0	65,000	65,000	65,000	65,000	65,000	65,000
607-000-8100	Interest Expense	0	0	152,938	150,838	150,838	150,838	150,838	150,838	148,563
607	Total Debt Service	0	0	152,938	215,838	215,838	215,838	215,838	215,838	213,563
607	TOTAL EXPENSES - PPFA Sewer Authority Bonds	0	0	152,938	215,838	215,838	215,838	215,838	215,838	213,563
607	NET REVENUE VS EXPENSES	0	0	60,118	0	0	0	0	0	0

Bid Assistance, Amendment to complete Expansion

Account Number	Description	2011-12	2012-13	2013-14	Projected		Comments 2015-16
		Actual	Actual	Actual	Budget 2014-15	Budget 2015-16	
WATER FUND							
610-000-5330	Water Service	3,276,386	3,735,987	3,879,033	3,926,547	3,926,547	3,576,547
610-000-5341	New Meters New Sites	39,884	20,247	7,572	20,000	20,000	30,000
610-000-5345	Back Flow Revenue	5,306	2,460	10,515	6,500	6,500	6,500
610-000-5350	Reconnection Fee	23,040	17,415	28,240	30,000	30,000	32,000
610-000-5355	Construction Water	69,375	145,596	88,296	150,000	150,000	10,000
610-000-5600	Interest Income	4,469	7,301	6,907	5,000	5,000	5,000
610-000-5700	Late Fee	114,701	117,595	107,601	125,000	125,000	115,000
610-000-5701	Credit Card Convenience Fee	0	0	5,499	5,000	5,000	5,500
610-000-5710	Sale of Surplus/Salvage	-11	0	0	0	0	1,000
610-000-5790	Miscellaneous Revenue	0	14	0	0	0	0
610-000-5794	Salary Reimbursement	3,939	0	0	0	0	2,000
610-000-5796	Public Works Reimbursement	2,793	848	872	5,000	5,000	2,000
610	Total Revenue	3,539,882	4,047,461	4,134,535	4,273,047	4,273,047	3,785,547
Expenses							
610-790-6001	Salaries & Wages, Full-Time	597,550	664,836	719,178	812,492	812,492	862,142
610-790-6002	Salaries & Wages, Part-Time	12,362	8,071	5,220	7,500	6,500	7,500
610-790-6005	Overtime	37,479	30,641	26,902	35,000	35,000	14,000
610-790-6100	FICA/Medicare - Employer	10,064	10,538	10,900	12,862	12,862	12,475
610-790-6105	Retirement	148,215	164,526	184,162	220,739	220,739	220,374
610-790-6110	Worker's Compensation	26,544	28,512	37,223	47,195	47,195	53,052
610-790-6115	Unemployment Insurance	1,379	0	821	0	1,000	3,000
610-790-6120	Medical Insurance	186,102	216,225	245,642	300,721	300,721	282,644
610-790-6123	Post Retirement Medical Insurance	5,805	6,471	232,050	8,031	8,031	11,663
610-790-6125	Dental Insurance	15,757	15,933	16,648	20,078	20,078	23,285
610-790-6130	Vision Insurance	2,917	2,853	3,165	4,016	4,016	4,148
610-790-6135	Life Insurance	1,205	1,294	1,295	1,398	1,398	5,521
610-790-6145	Tuition Reimbursement	500	750	0	1,500	1,500	1,500
610-790-6160	Compensated Absences	0	11,167	246	0	0	0
610-790	Total Salary & Benefits	1,045,878	1,161,816	1,483,453	1,471,532	1,471,532	1,501,302
610-790-6200	Fiscal Service	8,066	8,595	8,717	9,000	9,000	9,000
610-790-6205	Legal Services	3,139	93	21,337	15,000	15,000	15,000
610-790-6215	Engineering Services	11,060	3,174	0	0	0	0
610-790-6220	Technical Services	28,421	29,145	45,024	36,300	36,300	40,300
610-790-6221	Consulting Services	13,914	1,838	0	26,000	26,000	37,500
610-790-6222	IT Services	0	0	0	20,000	20,000	21,000
610-790-6240	General Contract Services	17,791	9,317	14,673	25,442	25,442	25,884
610-790-6250	Insurance	48,040	47,976	69,580	73,059	73,059	85,479
	Audit						
	Reclass to Engineering Department						
	Water Monitoring and Testing, UCM Phase III, TOKAY Prgrm						
	Water System On-Call Services, Rate Study, Cost Allocation S						
	5% Increase						

Account Number	Description	2011-12	2012-13	2013-14	Projected Budget		Comments
		Actual	Actual	Actual	Budget 2014-15	Budget 2015-16	
610-790-6300	Equipment Maintenance	81,692	73,578	44,756	63,600	63,600	Well Sites, Electr panels, Chlorine Pump Heads Replacement
610-790-6305	Building Maintenance	472	0	13	1,000	1,000	
610-790-6310	Facility Maintenance	5,831	964	8,130	10,000	10,000	
610-790-6315	Vehicle Maintenance	24,370	22,420	18,425	29,740	24,820	Calibration of Well Flow Meters
610-790-6400	Office Supplies	3,887	2,319	3,640	6,000	6,000	Door hangers, UB envelopes, bus cards, Public Outreach
610-790-6405	Postage	14,066	14,439	15,703	15,000	15,000	Postage for utility bills, prepaid envelopes (1/3 Wat/Gar/Sew)
610-790-6410	Departmental Supplies	51,302	58,358	48,646	67,900	67,900	Spray paint, hydrant meters, water leaks, asphalt, propane, sar
610-790-6411	New Meters - New Sites	5,838	26,260	8,430	15,000	15,000	Reimbursable - Water meters for City projects/facilities.
610-790-6415	Small Tools/Shop Supplies	4,614	5,927	2,605	4,000	4,000	
610-790-6425	Fuel	30,175	27,826	23,059	25,000	25,000	
610-790-6430	Chemicals	22,674	23,158	24,105	29,100	29,100	Chlorine for wells, Zone II/Gateway, tablets for chlorine analyzei
610-790-6435	Safety Supplies	2,255	3,360	3,298	4,000	4,000	First Aid Kits/Fire Extinguisher Maintenance, Office Ergonomics
610-790-6440	Uniforms	4,361	5,592	4,181	6,000	6,000	Uniforms, boot allowance, jackets.
610-790-6500	Rents & Leases, Equipment	6,292	8,689	9,608	11,905	11,905	Trenching, compacting, lease agreement for copiers/printers, pl
610-790-6600	Printing	983	0	0	5,000	5,000	Utility bills, printing of forms, public notices, brochures, public oi
610-790-6605	Advertising	1,858	2,595	2,902	3,000	3,000	3,000 Washdown days, water conservation program, notices, rate inci
610-790-6610	Training & Travel	4,938	6,107	5,733	8,160	8,160	LOCC Public Works Conf, AWWA Conf, AB 1881 Conf.
610-790-6620	Due & Publications	8,127	2,201	5,560	11,167	11,167	11,167 Water Operator Certification & Renewal Fees, California Rural ¹
610-790-6625	Medical Services	832	407	520	1,000	1,000	1,000 Pre-Employment Physicals, Drug & Alcohol Testing, Hep B Shc
610-790-6635	Bank Service Charge	0	-3,149	0	0	0	
610-790-6700	Telephone	6,961	7,755	6,838	10,630	10,630	
610-790-6730	Utilities - Wells	278,758	298,377	328,946	350,000	350,000	TID Utilities for Wells, Gateway, Pressure Zone II;
610-790-6750	Property Tax	11	0	2	0	0	
610-790-6760	Permits & Fees	9,660	21,159	8,736	25,000	25,000	Dept. of Health Services Fees, Dept of Toxic Substance Contro
610-790	Total Operation & Maintenance	1,417,528	1,564,006	1,511,111	907,003	907,003	926,000
610-790-7501	Computer Equipment	1,821	16,635	5,155	38,322	38,322	Work order tablet implementation (Carryforward)
610-790-7504	Equipment	0	0	34,003	42,900	42,900	51,400 Zone II - Pump and Motor, Hydrant diffuser, meter tester
610-790-7506	Vehicle	-1,163	0	0	37,000	37,000	0
610-790-7550	Improvements Expense	3,216	0	57,925	19,700	34,700	Well sites, Remove old bypass #5
610-790-7560	Machinery & Equipment Expense	0	0	0	0	0	Well# 7 - Clay Valve Dump System
610-790-75xx	Gateway Equipment Upgrade	0	0	0	0	0	Upgrade all equipment to Facility Standards
610-790	Total Capital	3,874	16,635	97,083	137,922	152,922	164,100
610-790-8000	Principal Expense	0	0	0	11,724	11,724	0
610-790-8100	Interest Expense	435,504	468,568	1,018	533	533	0
610-000-8200	Cost of Issuance	0	14,253	2,976	0	0	0
610-790	Total Debt Service	435,504	482,821	3,994	12,257	12,257	0
610-999-9000	To General Fund	260,889	300,022	507,353	547,353	547,353	547,353

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Budget	Comments
		Actual	Actual	Actual	2014-15	Budget		
610-999-9012	To Streets Fund	0	0	0	150,000	150,000	150,000	
610-999-9013	To Water Capital	172,288	174,100	95,850	275,000	275,000	275,000	
610-999-9015	To PPFA Water - Authority Bonds	0	0	633,640	630,258	630,258	631,158	
610-795	Total Transfers	433,177	474,122	1,236,843	1,602,611	1,602,611	1,328,511	
610-790/795	TOTAL EXPENSES - Water	3,335,961	3,699,399	4,332,484	4,131,325	4,146,325	3,919,913	
	NET REVENUE VS EXPENSES	203,921	348,062	-197,950	141,722	126,722	-134,366	
	Water Capital							
611-000-5600	Interest Income	3,794	2,619	3,481	2,500	2,500	2,500	Carryforward
611-000-5311	Grant	0	0	0	700,000	0	700,000	
611-998-5919	Transfer from Water Operations	164,005	174,100	95,850	275,000	275,000	0	
611-998-5920	Transfer from Land/Water AcquisitionFund	0	0	0	0	12,000	0	
611-998-5911	Transfer from CFD/LMD	0	0	30,000	150,000	0	150,000	Carryforward
611-998-5923	From Water Rev Bonds Proj Fund	8,283	0	0	0	0	0	
611-998-xxxx	From Corp Yard Impact Fee Fund	0	0	0	0	79,216	0	
611	Total Revenue	176,082	176,719	129,331	1,127,500	368,716	852,500	
	Expenses							
611-790-7586	Water Management Activities	0	0	0	100,000	80,000	357,000	Carryforward
611-790-7601	Non Potable Pipeline Ph 3	0	0	0	800,000	569,092	677,213	Carryforward
611-790-7606	Well #13 Site Improvement	0	0	0	682,000	0	682,000	
611-790-7607	NP Phase 2 (1 Test Holes)	0	0	0	80,000	80,000	0	
611-790-7614	Non Potable Main (WalMart)	0	0	0	120,000	137,163	0	
611-790-7615	Water Master Plan	121,888	44	8,083	250,000	258,000	200,000	Carryforward
611-790-7616	Well #13 Test Hole Drilling & Land Acquisitic	0	0	0	180,000	180,000	130,000	Carryforward
611-790-7617	Well #13 Design & Construction	0	0	0	300,000	0	300,000	Carryforward
611-790-7618	Well #7, 9 & 11 Emergency Generator Proje	0	0	0	465,000	100,000	423,413	Carryforward
611-790-7621	Ground Water Recharge Study	0	0	0	300,000	15,000	350,000	Carryforward
611-790-7623	Meter Replacement Program	0	0	0	399,823	529,000	22,356	Carryforward
611-790-7624	Kinshire Way Waterline Replacement Projec	0	0	0	60,000	0	60,000	Carryforward
611-790-7625	SCADA Project Upgrade	0	0	0	125,000	25,000	101,959	Carryforward
611-790-7626	Baldwin Median/Streetscape Turf	0	0	0	900,000	0	900,000	Carryforward
611-790-7627	Salado Creek Grate (at Cliff Swallow)	0	0	0	0	0	0	Moved to Storm Impact Fees Fund 415
611-790-76xx	Vector Truck	0	0	0	0	0	400,000	New Excavation Truck
611-790-76xx	BMP Implementation	0	0	0	0	0	112,500	
611	Total Capital	121,888	44	-48,842	4,761,823	1,973,255	4,716,441	

Account Number	Description	2011-12	2012-13	2013-14	Budget	Projected	Budget	Comments
		Actual	Actual	Actual	2014-15	Budget	2015-16	
611-999-9012	Transfer to Street Fund	0	0	0	0	0	0	
611	Total Transfers	0	0	0	0	0	0	
611	TOTAL EXPENSES - Water Capital	121,888	44	-48,842	4,761,823	1,973,255	4,716,441	
611	NET REVENUE VS EXPENSES	54,194	176,676	178,172	-3,634,323	-1,604,539	-3,863,941	
PPFA Water - Authority Bonds								
612-998-5919	From Water Operations Fund	0	0	633,640	630,258	630,258	631,158	
612	Total Revenue	0	0	634,919	630,258	630,258	631,158	
612-000-8000	Principal Expense	0	0	-205,000	0	0	0	
612-000-8002	Principal Expense 10 Rev Bond	0	0	205,000	205,000	205,000	210,000	
612-000-8100	Interest Expense	0	0	428,640	425,258	425,258	421,158	
612	Total Debt Service	0	0	428,640	630,258	630,258	631,158	
612	TOTAL EXPENSES - PPFA Water Authority Bonds	0	0	428,640	630,258	630,258	631,158	
612	NET REVENUE VS EXPENSES	0	0	206,279	0	0	0	