



CITY OF PATTERSON

FISCAL YEAR 2016 - 2017

ANNUAL BUDGET





CITY OF PATTERSON

ANNUAL BUDGET

FISCAL YEAR

2016 - 2017

City Council

MAYOR

Luis I. Molina

COUNCIL MEMBERS

Dominic Farinha

Peter La Torre

Dennis McCord

Deborah Novelli

Executive Staff

Kenneth Irwin, City Manager

Maricela Vela, City Clerk

Jeff Dirkse, Chief of Police

Jeff Gregory, Chief of Fire

Michael Willett, Director of Public Works

Fernando Ulloa, Director of Engineering, Building & Capital Projects

Saadiah Ryan, Director of Finance

Juliene Flanders, Recreation & Community Services Director

Thomas Hallinan, City Attorney

Douglas L. White, City Attorney

Linda DeForest, City Treasurer

City of Patterson
2016 - 2017 Budget

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City of Patterson

Fiscal Year 2016-17

Adopted Annual Budget

Introduction

City Manager's Message:

Honorable Mayor Molina, Members of the City Council, and Citizens of Patterson:

As your City Manager, I am very pleased to present to the City Council the adopted operating budget that is balanced for the upcoming Fiscal Year 2016-17.

It is important to note the balanced budget was not accomplished by borrowing or any reduction of current service levels to the community. The City's continued commitment to best practices in the area of financial stewardship has allowed the City of Patterson to receive an affirmed AA+ long term underlying credit rating with stable outlook from Standard and Poor's, a recognized world leader in the area of financial review, grading and insight.

The organizational workforce in the City continues to be very lean, operating with only 93 full-time positions and augmented by 103 part-time positions, as documented in this operating budget. Despite the lean nature of the current staffing level, the City will continue its commitment to deliver high-quality municipal services to our residents and businesses through a continued analysis of strategic staff deployment and enhanced engagement with the community for service requests as well as reporting opportunities in web based solutions. This type of innovative process reduces the service time by utilizing cloud based solutions that deliver repair and work requests electronically to service teams in the field. Additionally, it offers the community a one-to-one connection with the teams in the field who actually deploy services to their neighborhood in a way that is more efficient and cost effective. As we continue to monitor current progress and signs of recovery in the local economy, we remain mindful of escalating operating expenses and challenges in the years to come. Like most public agencies throughout the State, we are fully engaged in working to manage the ever increasing numbers of unfunded state mandates, such as the new Chrome VI regulations and drought restrictions.

In April of 2016, the City Council began the process to focus the efforts of the City, and all of its departments, by approving a Strategic Plan process for the City of Patterson. The Strategic Plan will serve to guide both City services as well as budgetary assignments in an effort to meet the operational objectives agreed upon and to be memorialized in the Strategic Plan. This will help set the City's mission to guide the City's critical path for the next three to five years. As we begin to implement the objectives of the Strategic Plan, it will be important that the efforts of all City departments work collaboratively to implement the set goals and successfully execute the key objectives of the Strategic Plan.

Although we continue to see strong signs of economic growth and recovery in Patterson, there is still a need to remain diligent in the area of budgeting. The FY 2016-17 budget continues to be resilient as we compare year-over-year revenue growth since the onslaught of the economic downturn. We will continue a conservative approach in our budgeting operationally to help ensure long-term financial sustainability which is a cornerstone of Patterson's financial objective. With this conservative approach to budgeting, along with clear direction from the Mayor and

Council, we will continue to see significant community enhancement. This will include enhancing our infrastructure, new shopping and dining opportunities, and attract new residents and businesses eager to call Patterson home.

ECONOMIC CONDITION, OUTLOOK AND ACTIVITY

Patterson's economy continues to grow after a lengthy recession. Housing prices have increased and stabilized after the recession. New single family residential construction continues to grow.

The City appears to be in a favorable position to continue attracting jobs and retail establishments. Sales tax revenues have trended higher over the past years. New establishments such as full service Travel Center, Shell and Mobil gas stations and other various retailers will add to the City's sales tax base.

Patterson has established itself as a prime location for the distribution and logistics industry, with several major national and international corporations operating distribution facilities in the City's Business Parks. The presence of Amazon and Restoration Hardware solidified this growing reputation. These facilities are bringing good paying jobs to the community and should result in other types of economic development in the near future.

There have been delinquent property tax payments. However, regular tax collections will not be affected, since the City has agreed to participate in the Teeter Plan. The County forwards the proceeds of property taxes based on what is billed, not on what is collected.

CURRENT YEAR'S BUDGET

The following factors were taken into consideration during the preparation of the City's budget for the fiscal year 2016- 2017.

The recent signing of state legislation mandating a steady increase toward a minimum wage to \$15 per hour by 2022 point to further increases in weekly wages at an average yearly rate of 3.95% in 2017 and 4.51% in 2018.

An aging infrastructure for the City's sewer and water system continues to be addressed. Our Storm, water, and traffic master plans are reaching finality and a long range capital improvement plan will be adopted that will put funding and facility improvements in place. The City Council has approved a Proposition 218 compliant rate increase procedure that provided for sewer rate increases over time that will fund necessary maintenance and upgrades to this critical system. This same procedure will be completed for the water system following the completion of the Water Master Plan. Our concerns for the water rates will be based on the recent Chrome VI regulations and draught stipulations.

BUDGET HEADLINES

- Enhance and expand Recreation programs and classes for youth, adults, and seniors.
- Increase program revenues through sponsorships and donations.
- Review Recreation Department staffing; and develop levels of supervision.
- Continued progress toward completing outstanding master plans.
- Complete the City's strategic plan to prioritize projects, provide focus to staff and Council and to provide official direction to staff to achieve the goals of the City.

- Engage community through a broad spectrum of events to educate and inform them about public safety services; and collaborate to enhance services.
- Continue with review of development and redevelopment activities.
- Continued applications processes for grant opportunities.

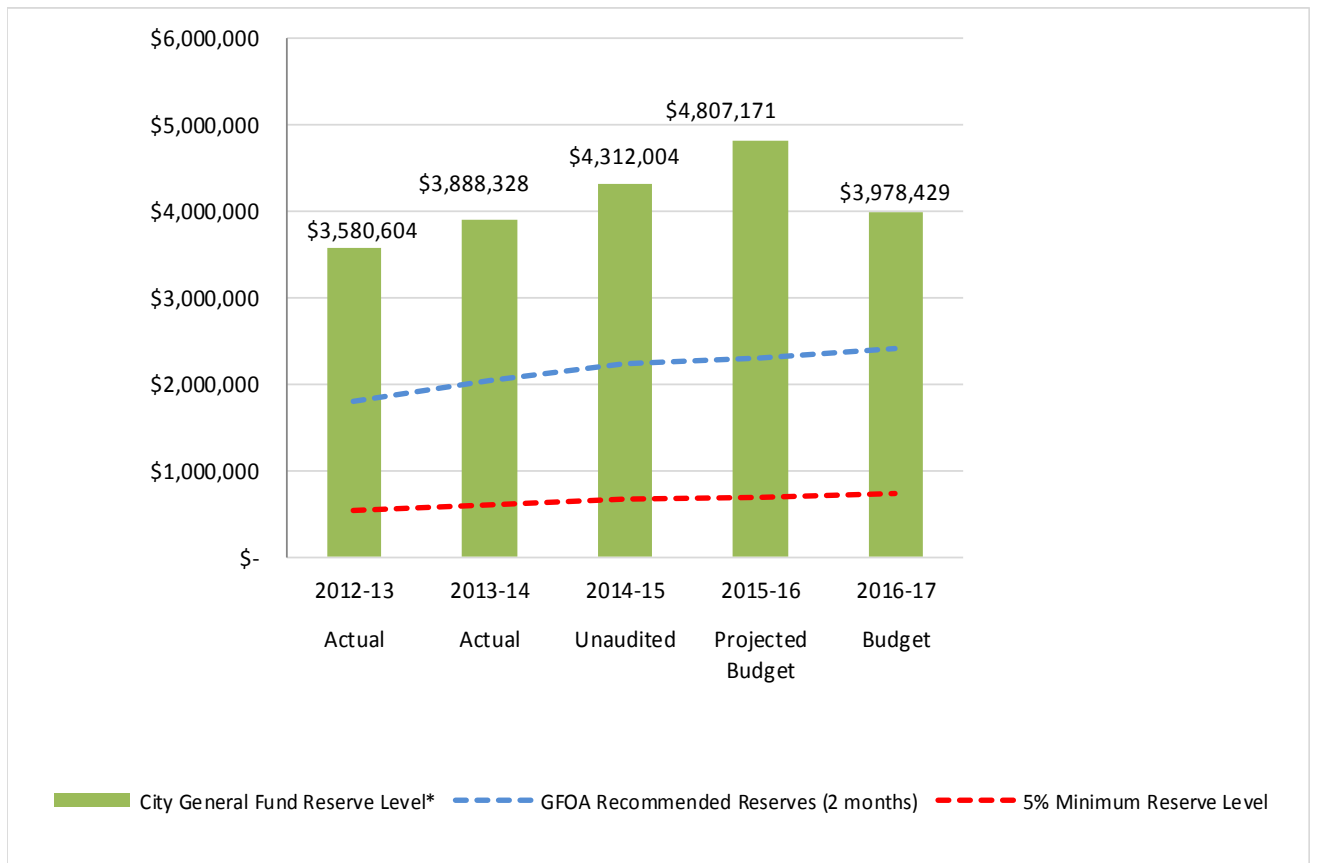
ANALYSIS

The key elements of the City’s budget are summarized below, but are described in much detail in the later sections of the Adopted budget.

It is the recommendation of this office, that we establish a General Fund minimum reserve percentage to be compliant with Reserves best management practices. The City’s adopted budget maintains 27.55% of General Fund reserve in FY2016-17. It is important to note that the City’s ability to maintain the General Fund operating budget reserve was accomplished through one-time revenue and without reduction of current service level to the community.

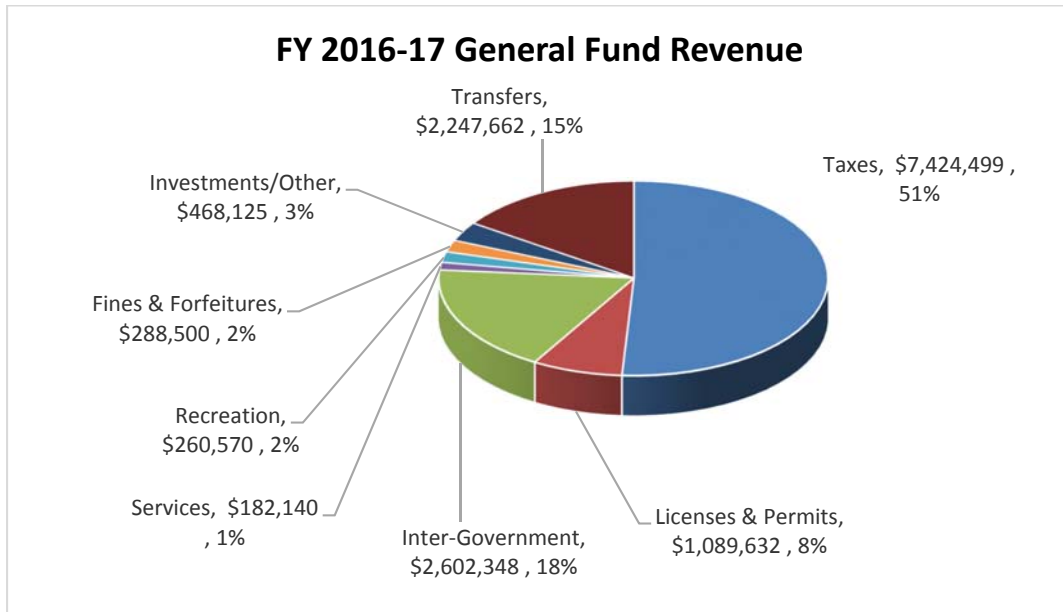
GENERAL FUND RESERVE LEVEL

Description	Actual 2012-13	Actual 2013-14	Unaudited 2014-15	Projected Budget 2015-16	Budget 2016-17
TOTAL EXPENSES - FUND 100	\$ 10,723,370	\$ 12,172,839	\$ 13,440,497	\$ 13,776,750	\$ 14,438,218
16.67% GFOA Recommended Reserve Level	1,787,586	2,029,212	2,240,531	2,296,584	2,406,851
5% Minimum Reserve Level	536,169	608,642	672,025	688,837	721,911
Total City Reserve Level	3,580,604	3,888,328	4,312,004	4,807,171	3,978,429
Unassigned	-	283,289	697,266	1,176,433	331,691
Emergency Contingency Fund	\$ 3,580,604	\$ 3,605,039	\$ 3,614,738	\$ 3,630,738	\$ 3,646,738
Percentage Reserve	33.39%	31.94%	32.08%	34.89%	27.55%



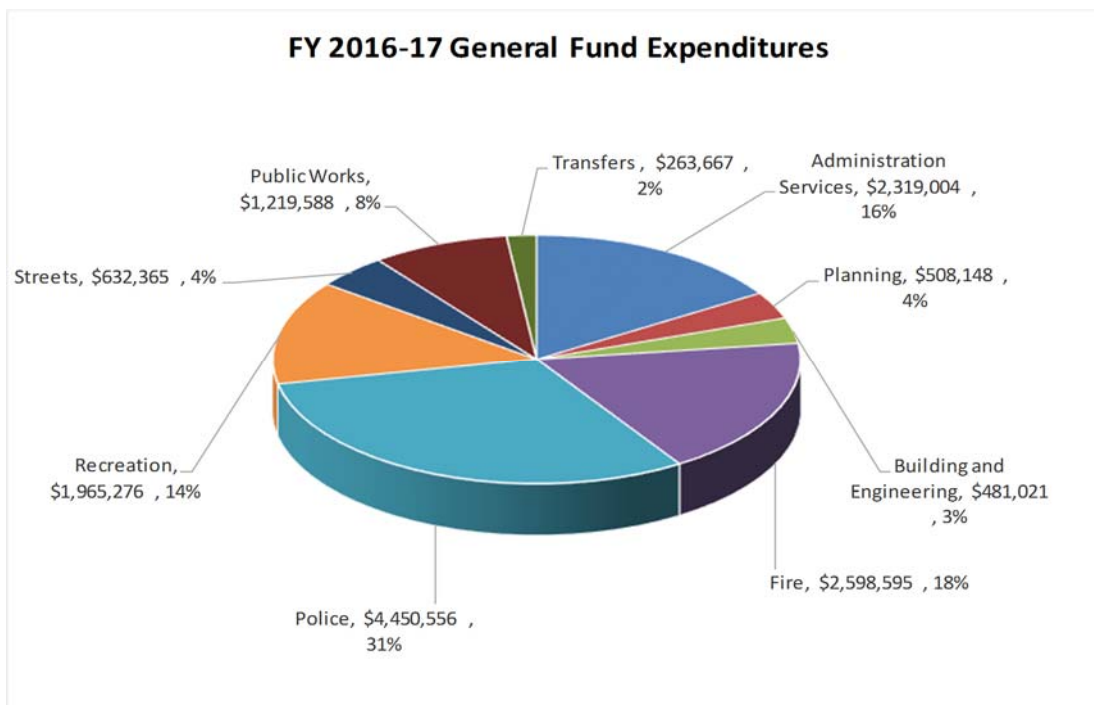
GENERAL FUND REVENUE

General Fund revenues in the FY 2016-17 budget are \$14.6 million, which is an increase from the prior year by \$228,000 due to one-time settlement revenue.



GENERAL FUND EXPENDITURES

General Fund expenditures in the FY 2016-17 budget are \$14.4 million, which is an increase from prior year of \$661,000 due to increase in salaries and benefits and operations related to new recreation program and public safety program (Recreation Sports Part-timers, 3 new full time Firefighter Paramedics, 2 new full time police officers), Strategic Plan, Cost Plan, and capital outlay.



CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program is necessary to maintain and improve the public works of the City. The public works include Street improvements, Sewer projects, Storm projects and Water projects. A summary of revenues, expenditures and fund balances for the various City funds that contain the individual capital projects are included in the later section of the FY 2016-17 budget in this document.

To determine the funds available for Capital Projects in the FY 2016-17 Capital budget, the City considers the following:

- Projection of user fee revenues in the Water and Sewer funds based on current approved user rates.
- Projection of Impact Fee revenues based on current fees and development projections.
- Calculation of the interest on project and account balances where appropriate.
- Ongoing Federal and State grants.

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCES AND EXPENDITURES

City Funds

The Capital Improvement Funds: The Capital Improvement Fund is unrestricted and can be used for any project designated by the City Council. The resources in this fund come from transfers from the City's General Fund, reimbursements for specific projects, bond proceeds, and interest earnings.

Federal/State Funds

Federal/State Grants: These funds are made available through an extensive application process that is usually initiated by City staff. Most grants require some kind of fund match from the City. Grant funds are appropriated when grant agreements are executed.

Transportation Development Act (TDA): These funds are derived from the statewide sales tax and are returned to each County for public transit and bicycle/pedestrian purposes. TDA funds may also be used for roads and streets.

City Enterprise Funds

Wastewater Revenue: These funds are generated from user fees and connection fees for sewer service provided by the Public Works Department.

Water Revenue: These funds are generated from user fees and connection fees for water services provided by Public Works Department.

Garbage Revenue: These funds are generated from user fees for garbage services provided by Public Works Department contracted through Bertolotti Disposal Company.

Impact Fees

Impact Fees: These fees are collected through the building permit process from new development projects. This provides funds for new or expanded facilities necessary as a result of growth and development. Impact Fees include street improvements, community recreation centers, City office space, fire stations, police stations, traffic signals, park site, street tree, air quality, water connection and wastewater connection.

MAJOR CAPITAL IMPROVEMENT PROGRAM SOURCES EXPENDITURES

	FY 2016-17 CIP	
Street CIP projects	EXPENDITURES	FUNDING SOURCE
Overlay - Ward Ave - RSTP *	\$ 927,072	RSTP Grant
Intersect Improv (Ward/Las Palmas) *	680,598	CMAQ Grant, LTF
Intersect Improv (Sperry/DelPuerto) *	564,780	RSTP and CMAQ Grants, LTF
Rogers Road Bridge	550,000	HBP Grant, LTF
	<u>\$ 2,722,450</u>	

Sewer CIP projects		
WWTP Expansion - Phase III *	\$ 155,646	CFD-Assessments
Generator Replacement	150,000	Sewer Operations
WQCF Security & Access Improvements	125,000	Sewer Operations
SCADA @ WQCF Upgrade *	117,167	Sewer Operations
	<u>\$ 547,813</u>	

	FY 2016-17 CIP	
Water CIP projects	EXPENDITURES	FUNDING SOURCE
Baldwin Median/Streetscape Turf *	\$ 900,000	Grant, LMD's, Operations
Chromium 6 Management Activities *	805,000	Water Operations
Well #13 Site Improvement *	682,000	Water Revenue Bonds
Ground Water Recharge Study *	314,308	Water Revenue Bonds
Ward Avenue Water Line Replacement	300,000	Water Operations
Well #13 Design & Construction *	299,832	Water Revenue Bonds
	<u>\$ 3,301,140</u>	

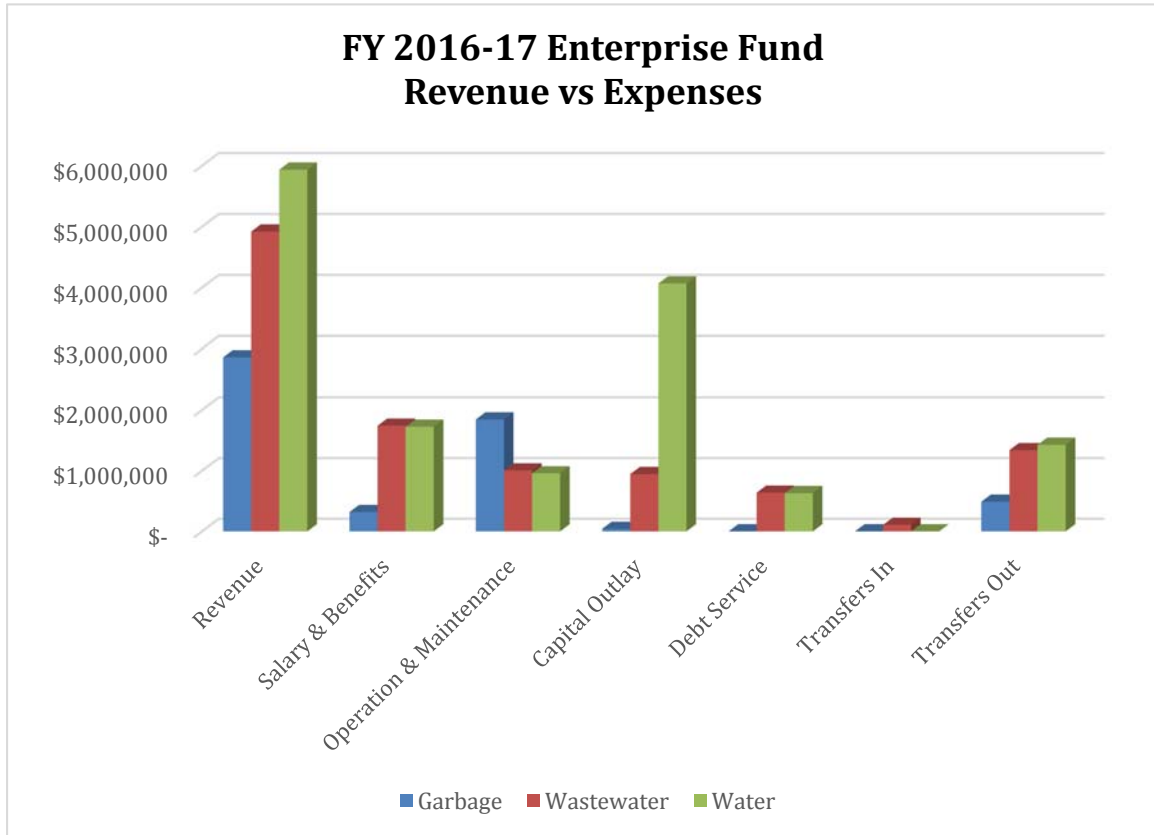
Storm Drain CIP projects		
Storm Drain - Master Plan *	164,000	Impact Fees
Country Hollow / Hwy 33 Lift Station *	123,876	Impact Fees
Corp Yard/Water Tank Drain *	100,000	Impact Fees
	<u>\$ 387,876</u>	

	FY 2016-17 CIP	
General Government CIP projects	EXPENDITURES	FUNDING SOURCE
Corp Yard Building Expansion	\$ 300,000	Impact Fees

***These projects are carry over from FY 15-16, with completion date in FY 2016-17**

ENTERPRISE FUND REVENUE AND EXPENSES

As illustrated below, Enterprise Fund total revenues and transfers budgeted for FY 2016-17 are projected at \$13.8 million and expenditures and transfers out are projected \$17.1 million. The combination of the carry-over of FY 2015-16 ending fund balance of \$40.8 million and the revenue and expenditure budgets for FY 2016-17 result in a projected ending available balance of \$37.5 million.



APPROPRIATIONS LIMIT

The City’s appropriations limit for this budget cycle has been prepared in accordance with uniform guidelines. The appropriations limit imposed by Propositions 4 and 111 creates a restriction on the amount of “proceeds from taxes” which can be appropriated in any fiscal year. The limit is based upon actual appropriations during Fiscal Year 1978/79 and has been adjusted each year since using population changes and inflation indexes.

The appropriations limit of \$48,948,326 for Fiscal Year 2016-17 is significantly greater than the actual appropriations of \$9,385,568 subject to the limit for this year. Therefore, it appears that the City will not exceed its appropriations limit in the foreseeable future.

Patterson's Next Chapter

In future years, the City will continue to attract commercial and industrial businesses to Patterson. Vibrant retail activity, combined with the growth in total employment, resulting in a growth in Patterson's residential development.

Our strategic planning process will commence starting this July. The plan will assist the City make strategic decisions that will promote and provide for a stable and prosperous City where residents will have a good quality of life and feel safe.

As Patterson's economic growth continues, the City expects to increase the number of support staff to administer and manage transactions, compliance and reporting requirements. At the same time maintain public safety and provide excellent service to the community.

On behalf of the talented and dedicated team of City employees I have the privilege of leading, I want to thank the Mayor and Council for their stewardship throughout these times. With the implementation of this budget, we will find ourselves in a stable position. From this point of stability, we can be honest with the citizens about the level of service we can provide and provide a level of predictability for City staff.

Respectfully submitted,



Ken Irwin
City Manager

RESOLUTION NO. 2016-63

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PATTERSON, CALIFORNIA, ADOPTING THE GENERAL FUND AND ALL OTHER FUNDS BUDGET FOR FISCAL YEAR 2016-2017

WHEREAS, on June 20, 2016 the City Manager, Finance Director and City Staff submitted and presented to the Patterson City Council the proposed General Fund and All Other Funds Budget for Fiscal Year 2016-2017 commencing on July 1, 2016;and

WHEREAS, on today, July 12, 2016 the City Manager and City Staff brought back the General Fund Budget and All Other Funds for Fiscal Year 2016-2017 for further review and discussion; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Patterson that the following revenue estimates and expenditure appropriations for the General Fund and all Other Funds are hereby adopted as the final budget for Fiscal Year 2016-2017 in the amount of \$57,993,620.

PASSED, APPROVED AND ADOPTED this 12th day of July 2016, by the City Council of the City of Patterson in the State of California by the following roll call vote:

AYES: Councilmembers McCord, Novelli, Farinha, La Torre and Mayor Molina

NOES: None

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 12th day of July 2016, 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 FUND USAGE

Fund Balance Projections

	Fund Description	Unaudited Fund Balance	Cash Balance	FY15-16 Projected Budget		Difference	Assigned	Projected Fund Balance	Cash Balance	FY16-17 Projected Budget		Difference	Assigned	Projected Fund Balance	Cash Balance
		6/30/2015	6/30/2015	Revenue	Expense	Rev/Exp	Funds	6/30/2016	6/30/2016	Revenue	Expense	Rev/Exp	Funds	6/30/2017	6/30/2017
100	General Fund	\$ 2,395,119	\$ 3,653,059	\$ 14,335,833	\$ 13,776,750	\$ 559,083	\$ (80,551)	\$ 2,873,652	\$ 4,212,143	\$ 14,563,476	\$ 14,438,218	\$ 125,258	\$ -	\$ 2,998,909	\$ 4,337,400
101	General Fund - Reserve	3,614,738	3,613,666	16,000	-	16,000		3,630,738	3,629,666	16,000	-	16,000		3,646,738	3,645,666
102	Bond Administration	40,509	44,625	82,760	82,700	60		40,568	44,685	84,915	78,200	6,715		47,284	51,400
105	Self Insurance Reserve	101,435	101,405	263,917	322,000	(58,083)		43,352	43,322	253,917	312,000	(58,083)		(14,731)	(14,761)
111	Master Plan	73,396	73,375	100	-	100		73,496	73,475	100	-	100		73,596	73,575
175	LMD Assessments	1,057,795	1,100,567	1,512,419	1,150,036	362,382		1,420,177	1,462,949	1,687,024	2,064,275	(377,251)		1,042,926	1,085,698
176	BAD Assessments	1,281,406	1,279,520	572,148	92,676	479,472		1,760,878	1,758,992	520,179	738,918	(218,739)		1,542,139	1,540,253
177	CSA #15 - BAD Gateway	10,347	10,558	8,531	17,152	(8,621)		1,726	1,937	8,525	15,231	(6,706)		(4,980)	(4,769)
178	Gateway	106,173	106,142	51,496	4,100	47,396		153,570	153,538	53,041	3,567	49,474		203,043	203,012
188	CFD 2015-2 Arambel-KDN	-	-	78,708	75,000	3,708		3,708	3,708	80,735	75,000	5,735		9,443	9,443
189	Patterson Gardens Fire District	(5,092)	(10,682)	401,493	400,000	1,493		(3,599)	(9,189)	397,879	355,000	42,879		39,280	33,689
190	Public Safety CFD - Fire Sta 2	(95,374)	(95,895)	1,674,800	1,674,491	309		(95,066)	(95,586)	1,450,446	1,703,698	(253,251)		(348,317)	(348,838)
191	West Patterson Business Park (2005-1)	2,860,881	2,862,336	9,850,176	744,362	9,105,814		11,966,694	11,968,150	533,239	456,980	76,259		12,042,953	12,044,409
192	CFD 2015-1 Arambel-KDN	-	-	5,122,391	481,012	4,641,379		4,641,379	4,641,379	289,100	152,919	136,181		4,777,560	4,777,560
204	Heartland Assessment District (Local bonds)	584,737	576,096	633,744	559,436	74,308		659,045	650,404	650,097	1,148,248	(498,151)		160,894	152,253
205	PPFA 2013 Heartland Ranch Revenue Bonds	4,947,621	4,967,198	517,436	528,403	(10,967)		4,936,654	4,956,231	581,918	581,918	(0)		4,936,654	4,956,231
250	West Patterson Financing Authority	7,403,509	7,331,174	5,195,439	7,145,498	(1,950,059)		5,453,451	5,381,116	5,294,266	7,933,869	(2,639,602)		2,813,848	2,741,513
252	Patterson Public Financing Authority - Revenue Bonds 2013	800,004	805,947	4,988,950	5,248,490	(259,540)		540,464	546,407	4,979,013	4,979,013	-		540,464	546,407
253	PPFA 2013 WPFA AuthBond GASB34	73,644,745	73,644,745	-	-	-		73,644,745	73,644,745	-	-	-		73,644,745	73,644,745
305	Beautification Committee	38,862	38,851	100	975	(875)		37,987	37,976	100	975	(875)		37,112	37,101
310	1996 CDBG LOAN	3,489	-	-	-	-		3,489	-	-	-	-		3,489	-
311	State HCD Rehab Program	202,286	144,212	600	10,000	(9,400)		192,886	134,812	-	-	-		192,886	134,812
312	Federal CDBG Grant 2003	(23,667)	(42,099)	314,000	314,000	-		(23,667)	(42,099)	118,427	58,427	60,000		36,333	17,901
313	First Time Home Buyers	202,813	17,864	2,900	-	2,900		205,713	20,764	-	-	-		205,713	20,764
314	Federal HOME Funds	(357)	45,959	76,948	76,948	-		(357)	45,959	82,153	82,153	-		(357)	45,959
316	Neighborhood Stabilization Program	55	815	-	-	-		55	815	-	-	-		55	815
325	Gas Tax	201,272	143,542	456,557	574,853	(118,296)		82,976	25,246	439,055	400,000	39,055		122,031	64,301
326	LTF Projects	536,010	375,387	506,932	317,584	189,348		725,358	564,735	1,000	150,000	(149,000)		576,358	415,735
327	Street Projects	248,134	(164,966)	2,728,673	743,771	1,984,902		2,233,036	1,819,935	2,716,101	2,957,833	(241,732)		1,991,304	1,578,204
328	Non Motorized Funds	22,889	22,882	15,291	19,505	(4,214)		18,675	18,668	-	-	-		18,675	18,668
401	Affordable Housing Impact	738,278	506,253	658,575	-	658,575		1,396,853	1,164,828	527,160	-	527,160		1,924,013	1,691,988
402	Community Facilities Impact	145,149	145,106	225,060	23,413	201,647		346,796	346,753	128,674	53,000	75,674		422,470	422,427
404	General Govt Facilities Impact	629,536	629,553	184,213	211,500	(27,287)		602,249	602,266	296,208	397,916	(101,708)		500,541	500,558

Fund Balance Projections

	Fund Description	Unaudited	Cash Balance	FY15-16 Projected Budget		Difference	Assigned	Projected Fund	Cash Balance	FY16-17 Projected Budget		Difference	Assigned	Projected Fund	Cash Balance
		Fund Balance	6/30/2015	Revenue	Expense	Rev/Exp		Balance	(Projected)	Revenue	Expense	Rev/Exp		Balance	(Projected)
408	Public Safety Impact	754,754	799,031	143,388	242,700	(99,312)		655,442	699,719	264,600	141,000	123,600		779,042	823,319
410	Parkland In Lieu	32,761	32,752	104,496	176	104,320		137,081	137,072	27,504	75,000	(47,496)		89,585	89,576
412	Street Impact	3,058,626	3,057,720	226,720	965,000	(738,280)		2,320,346	2,319,440	521,435	-	521,435		2,841,781	2,840,875
414	Water Impact	218,058	217,993	341,560	-	341,560		559,618	559,553	526,123	300,000	226,123		785,741	785,676
415	Storm Drain Impact	1,102,713	1,120,175	219,147	357,124	(137,977)		964,736	982,198	259,190	1,000,130	(740,940)		223,796	241,258
416	Sewer Impact	64,602	64,583	122,968	83,694	39,274		103,876	103,857	339,565	100,000	239,565		343,441	343,422
421	Delta Mendota Storm Gate	165,804	165,755	377	-	377		166,181	166,132	500	65,000	(64,500)		101,681	101,632
423	Westside Drainage Study	62,499	62,480	142	-	142		62,641	62,622	200	-	200		62,841	62,822
425	WWTP Construction	4,449	-	-	-	-		4,449	-						
430	Aquatic Center	39,490	39,478	5,908	-	5,908		45,398	45,386	10,606	-	10,606		56,004	55,992
440	Future Water Acquisition	56,827	56,811	74,770	-	74,770		131,598	131,581	28,519	-	28,519		160,117	160,100
450	Senior Center	(398)	-	-	-	-		(398)	-						
600	Garbage/Street Sweeping	525,914	574,635	2,688,628	2,635,695	52,933		578,847	627,568	2,863,440	2,693,863	169,577		748,424	797,145
605	Sewer Fund	14,846,011	1,455,249	3,678,627	4,095,406	(416,779)		14,429,232	1,038,469	3,923,283	4,615,078	(691,795)		13,737,437	346,674
606	Sewer Capital	7,045,716	238,444	662,592	414,670	247,922		7,293,638	486,366	886,846	839,890	46,956		7,340,594	533,322
607	PPFA Sewer - Authority Bonds	125,281	125,263	213,563	213,563	-		125,281	125,263	216,288	216,288	-		125,281	125,263
610	Water	3,460,643	3,630,225	3,785,547	3,924,543	(138,996)		3,321,647	3,491,229	3,848,547	4,253,254	(404,707)		2,916,940	3,086,522
611	Water Capital	16,969,971	4,483,090	513,134	2,374,424	(1,861,290)		15,108,681	2,621,800	1,455,481	3,925,536	(2,470,055)		12,638,626	151,745
612	PPFA Water - Authority Bonds	-	(249)	631,158	631,158	-		-	(249)	631,223	631,223	-		-	(249)
710	Heartland Ranch Infrastructure	(3,383)	43,781	-	-	-		(3,383)	43,781	-	-	-		(3,383)	43,781
	FUND BALANCE - BY FUND	\$ 150,297,035	\$ 118,094,407	\$ 63,888,915	\$ 50,532,809	\$ 13,356,106		\$ 163,572,590	\$ 131,450,513	\$ 51,556,098	\$ 57,993,620	\$ (6,437,522)		\$ 157,131,016	\$ 125,012,990

General Fund & Reserves	\$ 6,225,197	\$ 7,486,130	\$ 14,698,610	\$ 14,181,450	\$ 517,160	\$ (80,551)	\$ 6,661,806	\$ 8,003,290	\$ 14,918,408	\$ 14,828,418	\$ 89,990	\$ -	\$ 6,751,796	\$ 8,093,280
Other Funds	144,071,838	110,608,277	49,190,305	36,351,360	12,838,946		156,910,784	123,447,222	36,637,689	43,165,202	(6,527,512)	-	150,379,220	116,919,710
Total Funds	\$ 150,297,035	\$ 118,094,407	\$ 63,888,915	\$ 50,532,809	\$ 13,356,106		\$ 163,572,590	\$ 131,450,513	\$ 51,556,098	\$ 57,993,620	\$ (6,437,522)	\$ -	\$ 157,131,016	\$ 125,012,990

Fund Balance Allocation and Assigned Funds Available

Projected as of: 06/30/2016

Fund Description	Unaudited Fund Balance 6/30/2015	FY15-16 Projected Revenue	Expense	Difference Rev/Exp	Fund Balance Usage Per Council approval	Projected Fund Balance 6/30/2016
100 General Fund	\$ 2,395,119	\$ 14,335,833	\$ 13,776,750	\$ 559,083	\$ (80,551)	\$ 2,873,651
101 General Fund - Reserve	3,614,738	16,000	-	16,000		3,630,738
102 Bond Administration	40,509	82,760	82,700	60		40,569
105 Self Insurance Reserve	101,435	263,917	322,000	(58,083)		43,352
111 Master Plan	73,396	100	-	100		73,496
GENERAL FUND BALANCE	\$ 6,225,197	\$ 14,698,610	\$ 14,181,450	\$ 517,160	\$ (80,551)	\$ 6,661,806

ALLOCATION TABLE - GENERAL FUND BALANCE

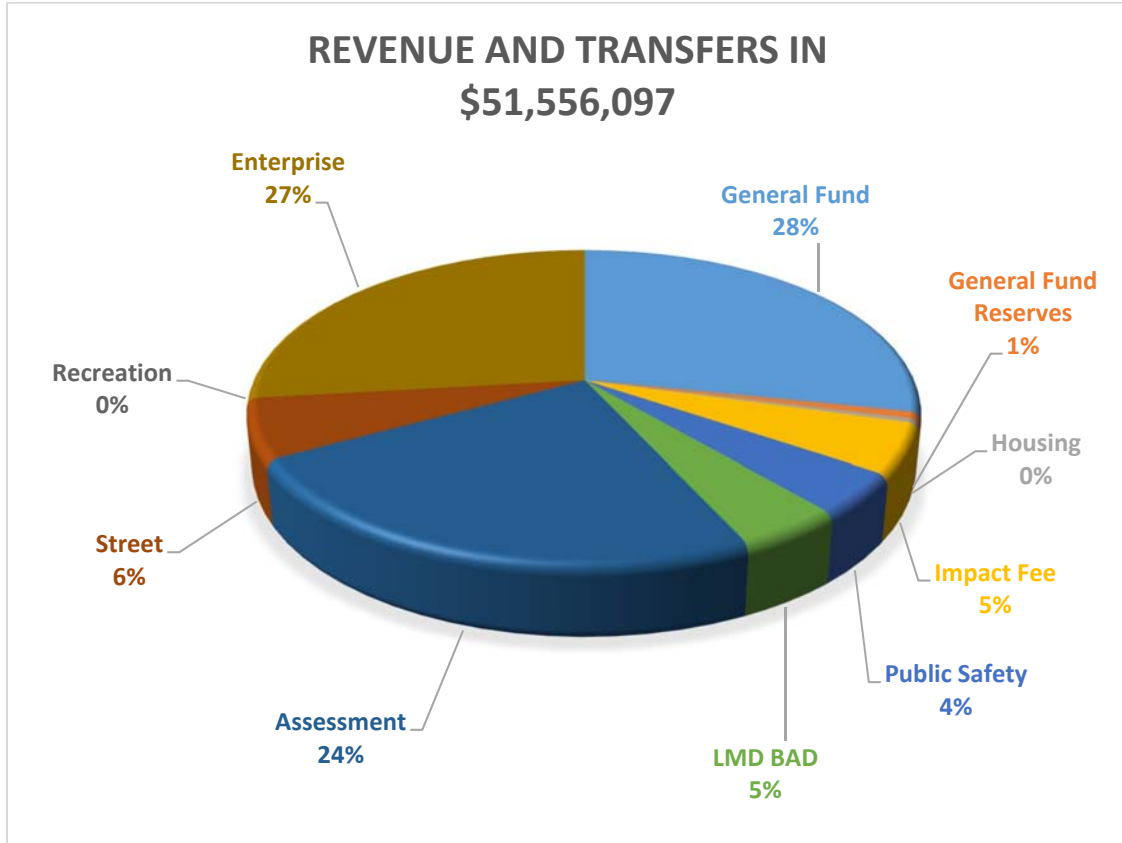
Fund	Projects / Expense Type	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
100	Gen Fund Emergency Contingency			\$ 3,630,738			\$ 3,630,738
100	Future Capital Projects				216,037		216,037
100	School Resource Officer			79,915			79,915
100	Vehicle Replacement				127,290		127,290
100	Computer & Equip Replacement				6,531		6,531
100	Petty Cash	850					850
100	Park Maintenance				1,357		1,357
100	Facilities Maintenance				10,157		10,157
100	Bond Administration		40,569				40,569
100	PERS and OPEB Reserves				959,288		959,288
100	Street Maintenance				250,000		250,000
100	Green House Gas Reduction				208		208
100	Unassigned					1,176,433	1,176,433
111	Master Plan				45,585		45,585
111	Master Plan Fund				73,496		73,496
105	Self Insurance				43,352		43,352
		\$ 850	\$ 40,569	\$ 3,710,653	\$ 1,733,301	\$ 1,176,433	\$ 6,661,806

Projected General Fund Balance 06/30/2016

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

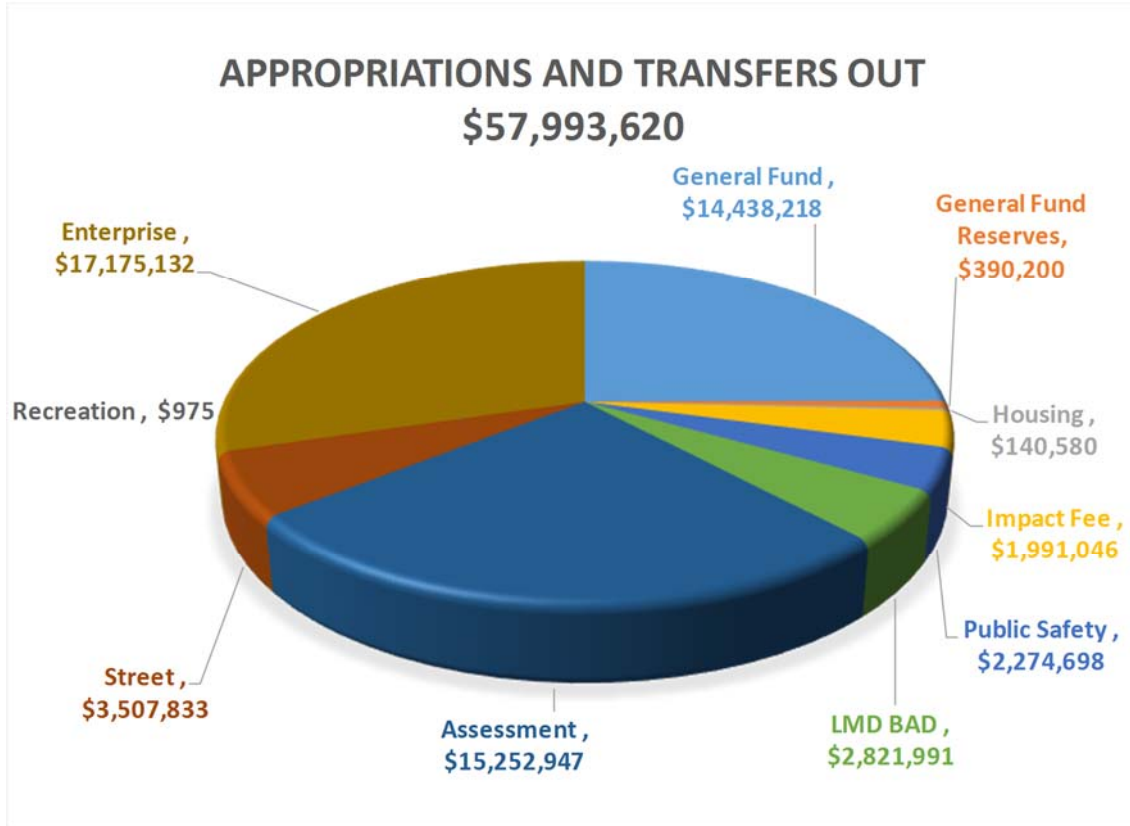
	Non - Spendable		Restricted		Committed		Assigned										Unassigned		Total
	FUND 100	FUND102	Fund 100 School Resource Officer	FUND 101 Emergency Contingency	FUND 100 Operating Reserves Bud FY	FUND 100 Future Capital Projects	FUND 100 Vehicle Replacement	FUND 100 Comp & Equip Replacement	FUND 100 Facility 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	FUND105 Self Insurance	FUND100 Unassigned	
AUDITED FY 2014	\$ 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	\$ 283,289	6,217,538
Usage FY 2015		(41,155)		9,699	413,977	(27,305)	(2,928)	(8,856)	-	(15,904)	-	(22,528)	(12,425)				(311,727)		
Reallocated Funds					(413,977)											26,811		413,977	
UNAUDITED FY 2015	850	40,508	-	3,614,738	-	486,037	127,290	15,281	40,957	45,585	6,357	16,208	959,288	-	-	73,397	101,435	697,266	6,225,197
FY 2016 Revenue		82,760	79,915	16,000	559,083	-	-	-	-	-	-	-	-	-	16,208	100	263,917	-	
FY 2016 Usage		(82,700)						(8,750)	(30,800)		(5,000)						(322,000)		
Reallocated Funds					(559,083)	(270,000)						(16,208)		250,000				479,167	
UNAUDITED FY 2016	850	40,568	79,915	3,630,738	-	216,037	127,290	6,531	10,157	45,585	1,357	-	959,288	250,000	208	73,497	43,352	1,176,433	6,661,806
Budgeted-Rev		84,915		16,000	125,258												100	253,917	
Budgeted-Exp		(78,200)		-														(312,000)	
Reallocated Funds			(30,000)		(125,258)									1,000,000				(844,742)	
PROJECTED FY 2017	\$ 850	\$ 47,283	\$ 49,915	\$ 3,646,738	\$ -	\$ 216,037	\$ 127,290	\$ 6,531	\$ 10,157	\$ 45,585	\$ 1,357	\$ -	\$ 959,288	\$ 1,250,000	\$ 208	\$ 73,597	\$ (14,731)	\$ 331,691	6,751,796

**City of Patterson
Citywide Budget
FY 2016-17 Adopted Budget**



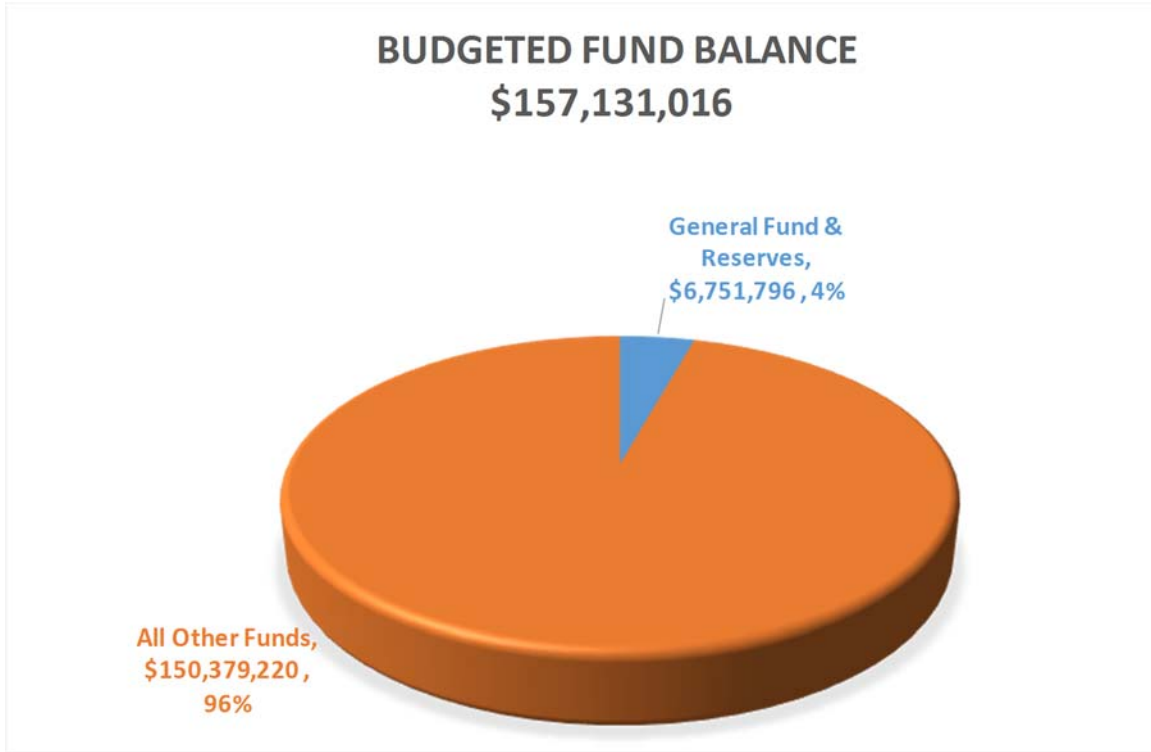
Fund	Revenue and Transfers In
General Fund	\$ 14,563,476
General Fund Reserves	354,932
Housing	200,580
Impact Fee	2,655,078
Public Safety	2,193,660
LMD BAD	2,268,768
Assessment	12,327,633
Street	3,156,157
Recreation	10,706
Enterprise	13,825,107
Total	\$ 51,556,097

**City of Patterson
Citywide Budget
FY 2016-17 Adopted Budget**

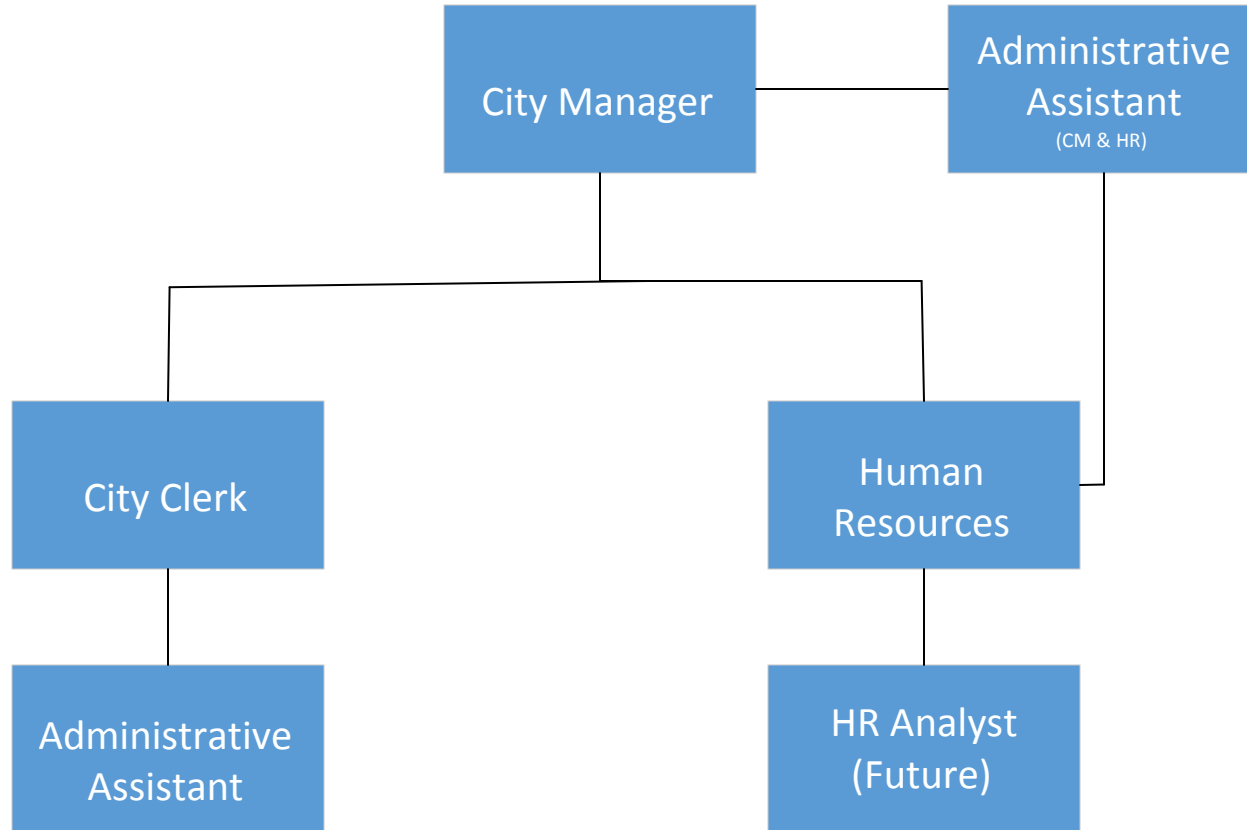


Fund	Appropriations and Transfers Out
General Fund	\$ 14,438,218
General Fund Reserves	390,200
Housing	140,580
Impact Fee	1,991,046
Public Safety	2,274,698
LMD BAD	2,821,991
Assessment	15,252,947
Street	3,507,833
Recreation	975
Enterprise	17,175,132
Total	\$ 57,993,620

**City of Patterson
Citywide Budget
FY 2016-17 Adopted Budget**



FY 2016-17 Projected City Wide Fund Balance	
General Fund & Reserves	\$ 6,751,796
All Other Funds	\$ 150,379,220
Total Funds	<u>\$ 157,131,016</u>



ADMINISTRATION DEPARTMENT



City of Patterson

2016-17 Budget

Department: Administration

Mission Statement:

The Administration Department strives to operate a cost-efficient, customer service oriented department whose actions are transparent to the taxpayers resulting in cooperative relationships and provides quality results for a government that effectively serves the City of Patterson. The City's professional departments managed under the City Manager endeavor to provide support, guidance, communication and leadership to assure that quality municipal services are provided to the members of our community.

Department Description:

The City Administration Department is headed by the City Manager, the Chief Administrative Officer of the City, who administers and delivers effective, efficient and transparent local government services, projects and programs on behalf of the City Council through the divisions of Human Resources, Information Technology, City Clerk and Risk Management.

Recent Accomplishments:

Negotiated a successor labor agreement with AFSCME Local 10; Negotiated a new labor agreement with PMMEA. Reorganized the Engineering, Building, and Finance Departments to provide superior service to Patterson's residents. Brought in high quality consultant to analyze the Human Resources Division and build procedures to ensure healthy department growth and excellent customer service for our residents and employees. To ensure that our Finance Department is self-auditing and making certain the Department is keeping up with the ever changing Government regulations, we contracted with a very reputable consultant to evaluate the Department and put into place procedures that provide a good working environment that will help with organized and systematic everyday functions. Our expectation for this exercise is more transparency, better budget auditing, and overall, better customer service.

Current Year Goals:

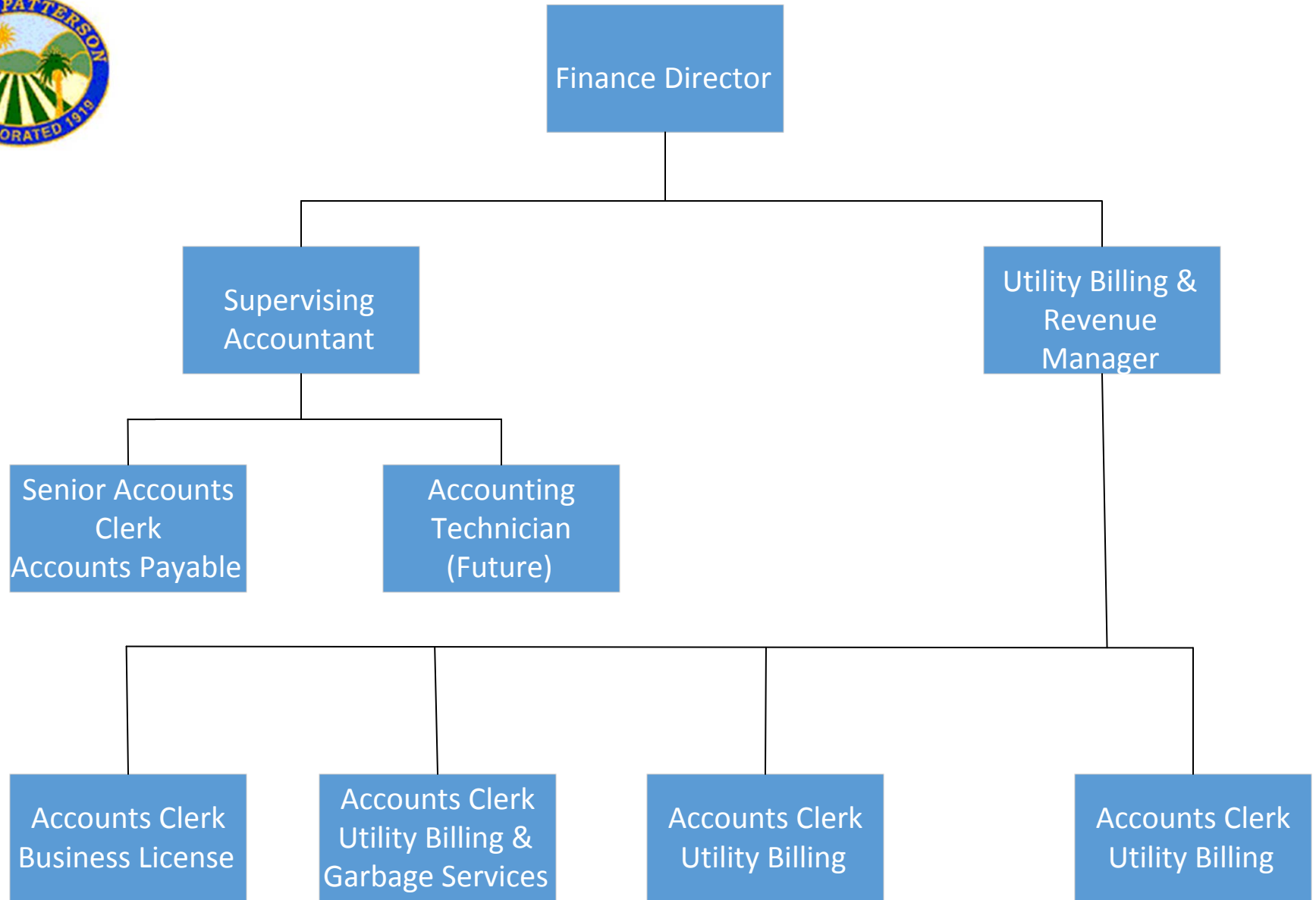
Bring forward our Strategic Planning process to provide a living/breathing document to guide the City, and to provide a clear vision for our future; continue advancement of our IT groups progress to provide a safe and secure network; continued efforts for cloud based backup to adhere to the current standards of data retention and transparency. Procure funding for multiple maintenance projects at the City's Historic Museum. Provide objectives to improve customer service by: improved team work, enhanced communication, and by gaining trust of our elected officials and community.

Future Goals:

Champion implementation of our Strategic Plan by following the approved and detailed action plans. Continue developing the Human Resource Division to provide the resources needed for our employees, organized units, and the ever changing state and federal requirements. Continued training and education to provide the knowledge needed to better serve our community. Continued efforts for data retention and storage which provides for better and more efficient government transparency.

Source of Funding:

General Fund



FINANCE DEPARTMENT



City of Patterson

2016-17 Budget

Department: Finance (100-200)

Mission Statement: Finance department is to provide financial, administrative and technical support to residents, business partners, decision makers and other City departments and to safeguard and facilitate the optimal use of City resources for strategic financial planning.

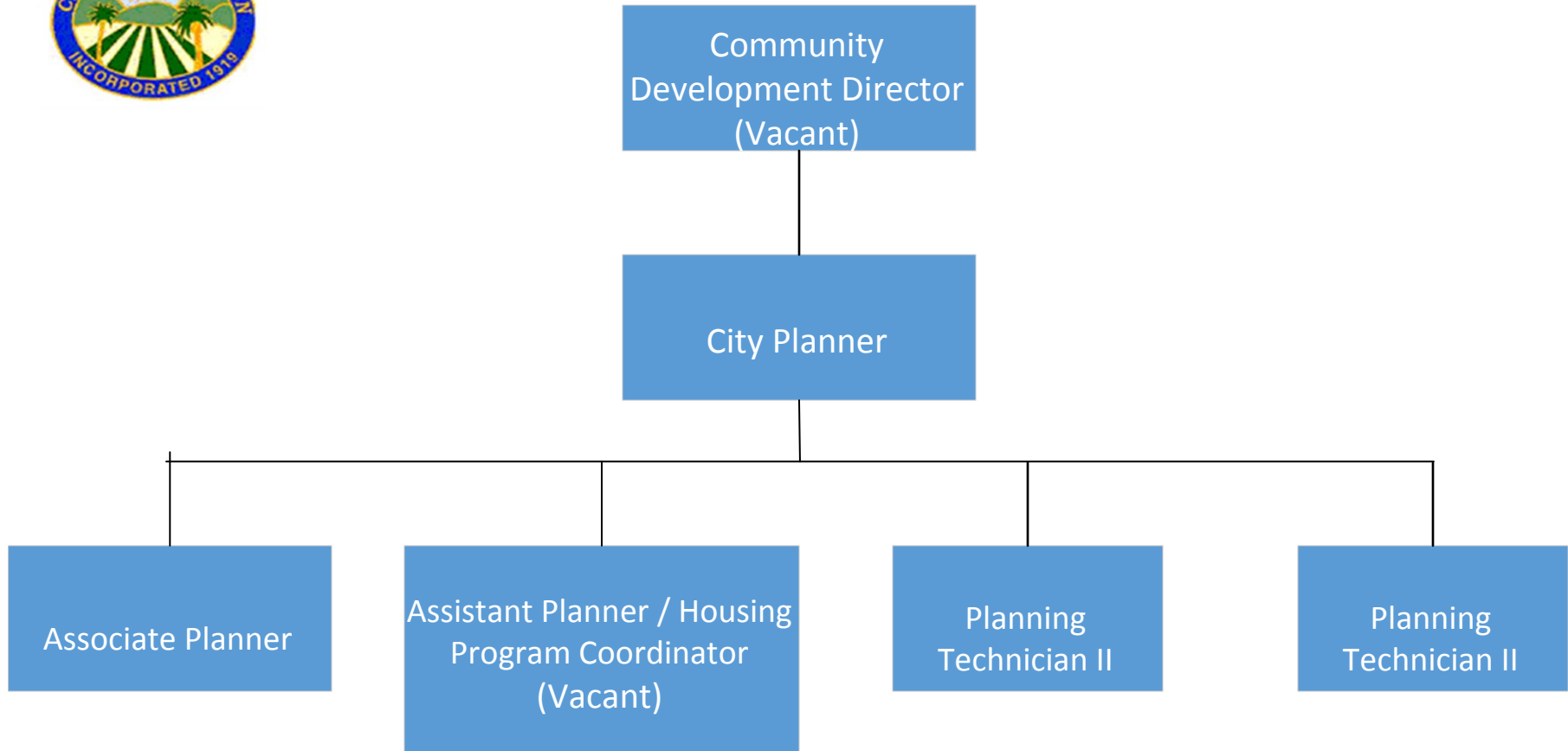
Department Description: Finance department directly responsible for maintaining the financial integrity of the City including: payroll, accounts payable and procurement, budget, treasury and revenue services. The Finance Department continues to strive to serve our citizens in the most efficient manner.

Recent Accomplishments: FY 2014 Single Audit finding was cured in FY2014-15. Successfully implemented first year Affordable Care Act reporting.

Current Year Goals: Implement special projects to facilitate process improvement initiatives. Develop and revise policies and procedures to keep current and relevant and align with City's strategic plans.

Future Goals: Develop 5 years long range financial plan. Replace manual process with automated process in procurement, billing, budget and financial reporting. Continuous process improvement initiatives to attain high productivity, efficient processes and strong internal controls.

Source of Funding: General Fund and Enterprise Fund



PLANNING DEPARTMENT

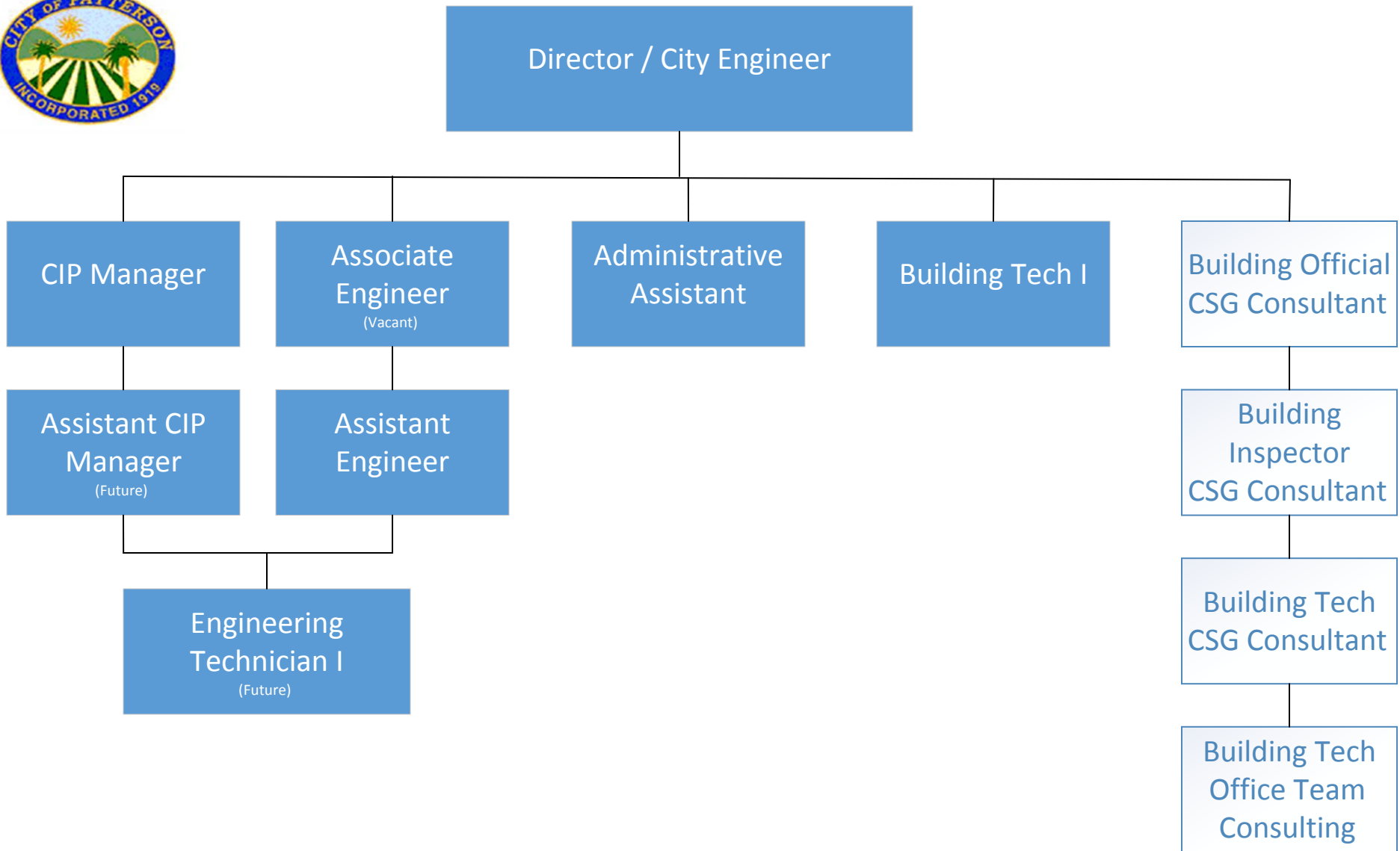


City of Patterson

2016-17 Budget

Department: Planning (100-300)

Mission Statement:	The mission of the Community Development Department is to enhance the quality of life in Patterson by striving to improve its physical appearance, to ensure safe, sound, and accessible construction, and to promote the local economy.
Department Description:	The Planning Department performs a variety of services intended to protect, maintain and develop an attractive, safe and healthy community. Responsibilities include project analysis for property development and use review. It is staff to the Council, Planning Commission and Economic Strategic Commission on planning matters. It is responsible for the implementation of the General Plan through administration of the Zoning Code, Subdivision Map Act, Municipal ordinances, CEQA, annexation law and special studies. The division is responsible for the administration of home occupation use permits, use permits and variances. Also coordinates architectural preservation matters.
Recent Accomplishments:	Adoption of the City's Housing Element and certification by the State's Department of Housing and Community Development. Processing of various development applications and municipal code amendments. Working with developers of previously entitled projects and potential future projects to move those projects forward.
Current Year Goals:	Complete master plans for sewer, storm drain, water, transportation, and parks and recreation. Commence work on impact fee update. Submit service fee update to Council. Continued review of development proposals.
Future Goals:	To continue to perform a variety of services intended to protect, maintain and develop an attractive, safe, healthy and vibrant community, including a review of Community Design Guidelines and completion of a training program for the Planning Commission.
Source of Funding:	General Fund (100)



ENGINEERING, BUILDING, CAPITAL PROJECTS DEPARTMENT



City of Patterson

2016-17 Budget

Department: Engineering (100-306) & Building (100-305)

Mission Statement: The Engineering, Building, and Capital Projects department is to provide engineering management, planning, design, construction, and repairs of the City's facilities and infrastructure, including buildings, parks, streets and utilities systems.

The Building department is to protect the lives and safety of the residents and visitors of the City of Patterson and enhance the quality of life, housing, economic prosperity, and job creation citywide. Through a timely, cooperative, and transparent process, the department advises, guides, and assists customers to achieve compliance with the Building, Zoning, Plumbing, Mechanical, Electrical, Disabled Access, Energy & Green codes, and local and State law to build safe, well, and fast.

Department Description: The Building Division is responsible for the enforcement of codes, laws, ordinances and regulations pertaining to building construction and remodeling within the City. Enforcement is accomplished by application review, plan check services, processing of building permits, inspections and responses to complaints. The Building Division provides services necessary to ensure that construction within the City is performed in a safe and lawful manner by regulating uniform construction codes, energy conservation, ADA law, seismic safety, life safety and demolition of structures.

The Engineering and Capital Projects Divisions are responsible for providing sound engineering and design services to support the City's land development and existing infrastructure, review of design and project management, construction management, oversight of capital projects, and preservation of the City's survey monuments. The Engineering Division also provides engineering guidance and enforcement for private land development projects, oversight of our master plans, and sound engineering decisions for the future infrastructure needed for the City's future growth.

Recent Accomplishments: The Building Division continues to streamline the permitting process and has continued to provide efficient customer services for inspections and plan check. CSG Building Services continues to assist the City with plan review and inspection. CSG has allowed the department to provide limited over-the-counter plan approval for expedited plan checking.

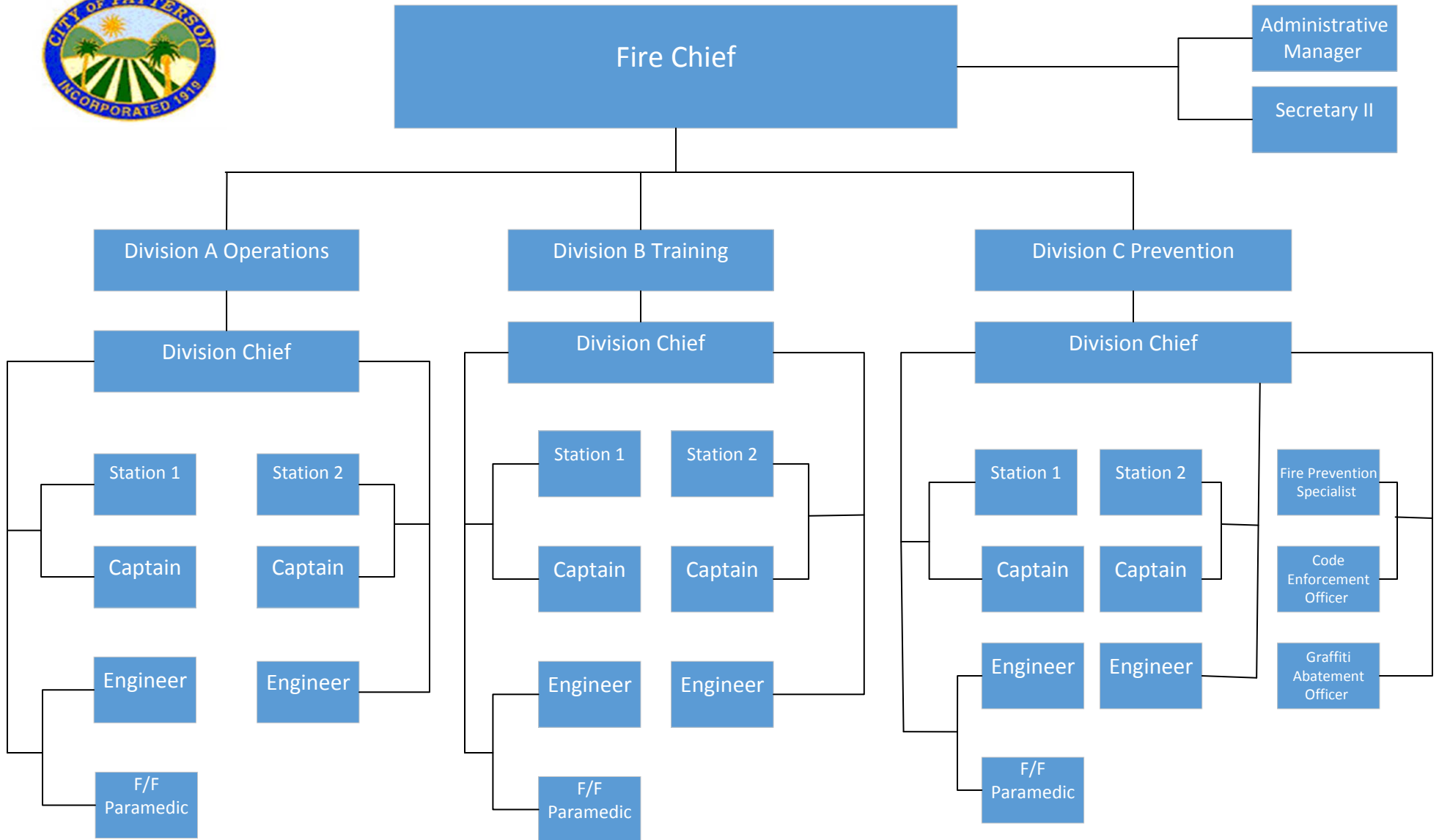
The Engineering and Capital Projects Division provided engineering inspection, construction review, and plan review for many private and public projects, including Restoration Hardware, Keystone Corporation Maintenance and Warehouse Bldg, Phase III Non-potable water main project, Orange Ave Sewer Lift Station project, and the potable well generator project. Also, Engineering has been involved in the

development of the City's Master Plans for Water, Sewer & Wastewater Treatment, and Traffic & Transportation.

Current Year Goals: Continue to provide customer service in building inspection, plan check, code enforcement and streamline permitting process. Enhance department by filling the vacant Associate Engineer position, and addition of new Engineering Technician I position. And the finalization of the Water, Sewer, Storm, Traffic & Transportation, and Park master plans.

Future Goals: Analyze current fee structure for department sustainability and continue standardizing processes to streamline build times and costs. Determine the most cost-effective process to treat the City's potable water for Chromium-6 to meet new State regulations. Continue with efforts to fund Phase III WQCF for Spring 2017. Construct non-potable well and other (Water Quality Control Facility) expansion with intended construction defined capital projects.

Source of Funding: Building Permit & Plan Check Fees, General Fund, and Sewer & Water Enterprise Funds



FIRE DEPARTMENT



City of Patterson

2016-17 Budget

Department: Fire

Mission Statement: We are proudly dedicated to serving our communities by providing high quality emergency service response, education, prevention and preparedness.

Department Description: The Patterson Fire Department (PFD) provides all-risk emergency services to the City of Patterson and, through an automatic-aid agreement, portions of the West Stanislaus Fire Protection District service area. The department provides a wide variety of services to an expanding and diverse population. These services include:

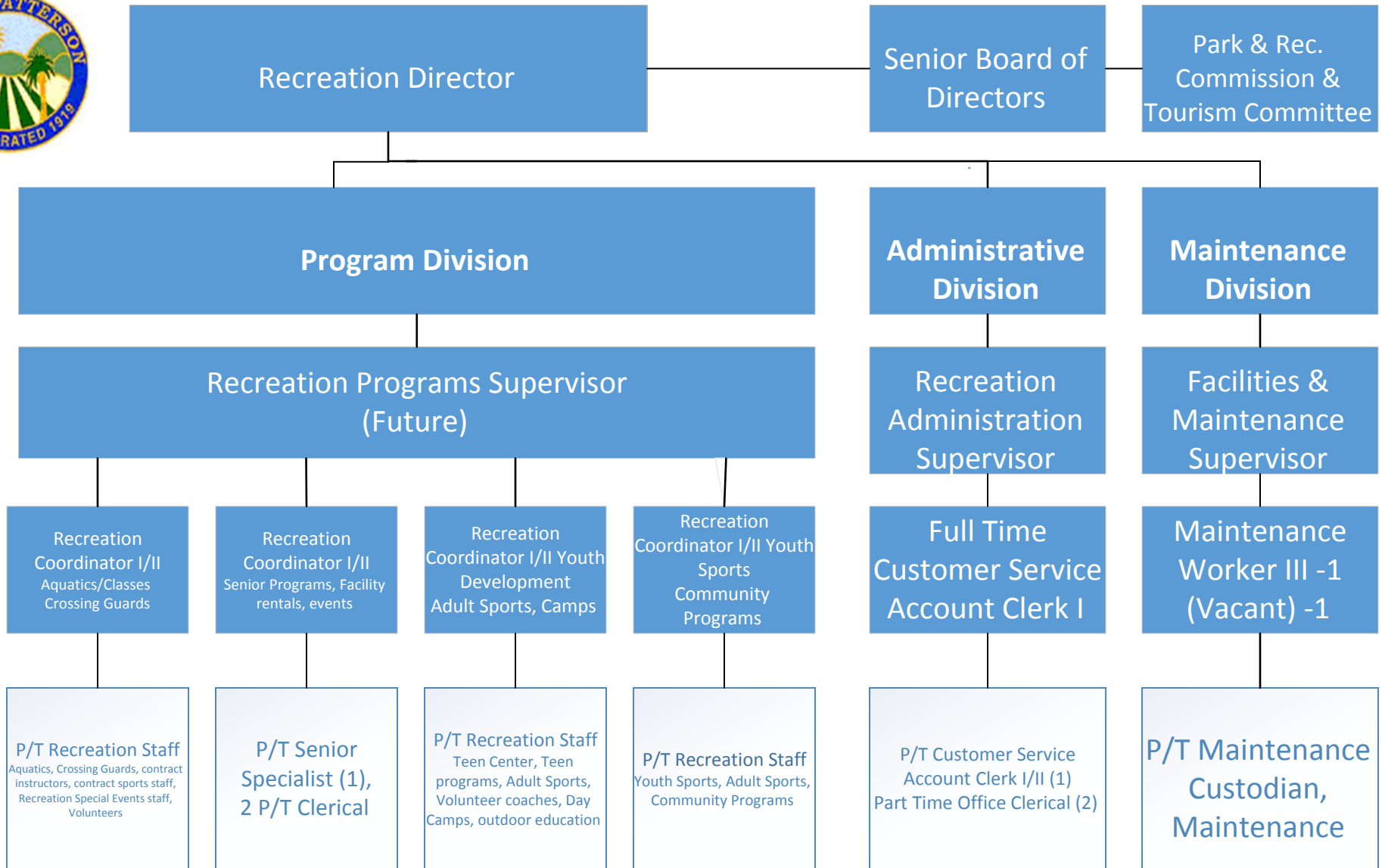
- Fire Suppression
- Hazardous Materials Mitigation
- Urban Search and Rescue
- Water Rescue
- Community Education
- Disaster Preparedness
- Fire Prevention and Code Compliance

Recent Accomplishments: the Department now has a Fire Fighter/Paramedic at station 1 to better serve the community during medical emergencies.

Current Year Goals: Upgrade equipment to better suit the needs and safety of the members of the department

Future Goals: Improve staffing levels at both stations as funding is available. Work towards establishing a Public Safety Center for Law Enforcement and Fire to share allowing the Suppression Fire department members to have adequate living quarters

Source of Funding: General Fund, Public Safety Impact Fee, Patterson Garden Fire Assessment Fee, Donations.



RECREATION AND COMMUNITY SERVICES DEPARTMENT



City of Patterson

2016-17 Budget

Department: Recreation (510, 600, 605, 606, 610, 611,705)

Mission Statement: Provide recreation experiences, promote health and wellness, foster human development, protect environmental resources, support economic development and strengthen community value and sense of place for the citizens of Patterson.

Department Description:

The Recreation and Community Services Department provides programs that meet the focus of Health and Wellness for everyone! The logo and theme is “Live Active”, which promote healthy lifestyles and offers a wide variety of programs and activities for citizens. Recreation staff places an emphasis on developing programs for all ages to enhance experiences, educate youth in skills development, job skills, and getting active!

Recent Accomplishments

Recreation provided 25 New Programs in 2015/16 with a total of over 128 Community youth and adult Programs overall.

Senior programs have increased by adding, many new special event, senior excursions & fitness activities

Recreation received a Grant from the Jr. Giants Youth Baseball Program, to over 300 youth in a unique baseball program in 2015, and will doubled attendance in 2016.

Adults Softball and basketball programs were developed with many new teams signing up to participate.

Current Year Goals:

- Continue plans for the development of the Community Recreation Wellness Center / Teen lounge, located at the Community Complex, to provide needed community programming space and a permanent location for Community Recreation Registrations.
- Enhance and expand Recreation programs & classes for youth, adults, and seniors.
- Increase program revenues, through sponsorships and donations.

Future Goals:

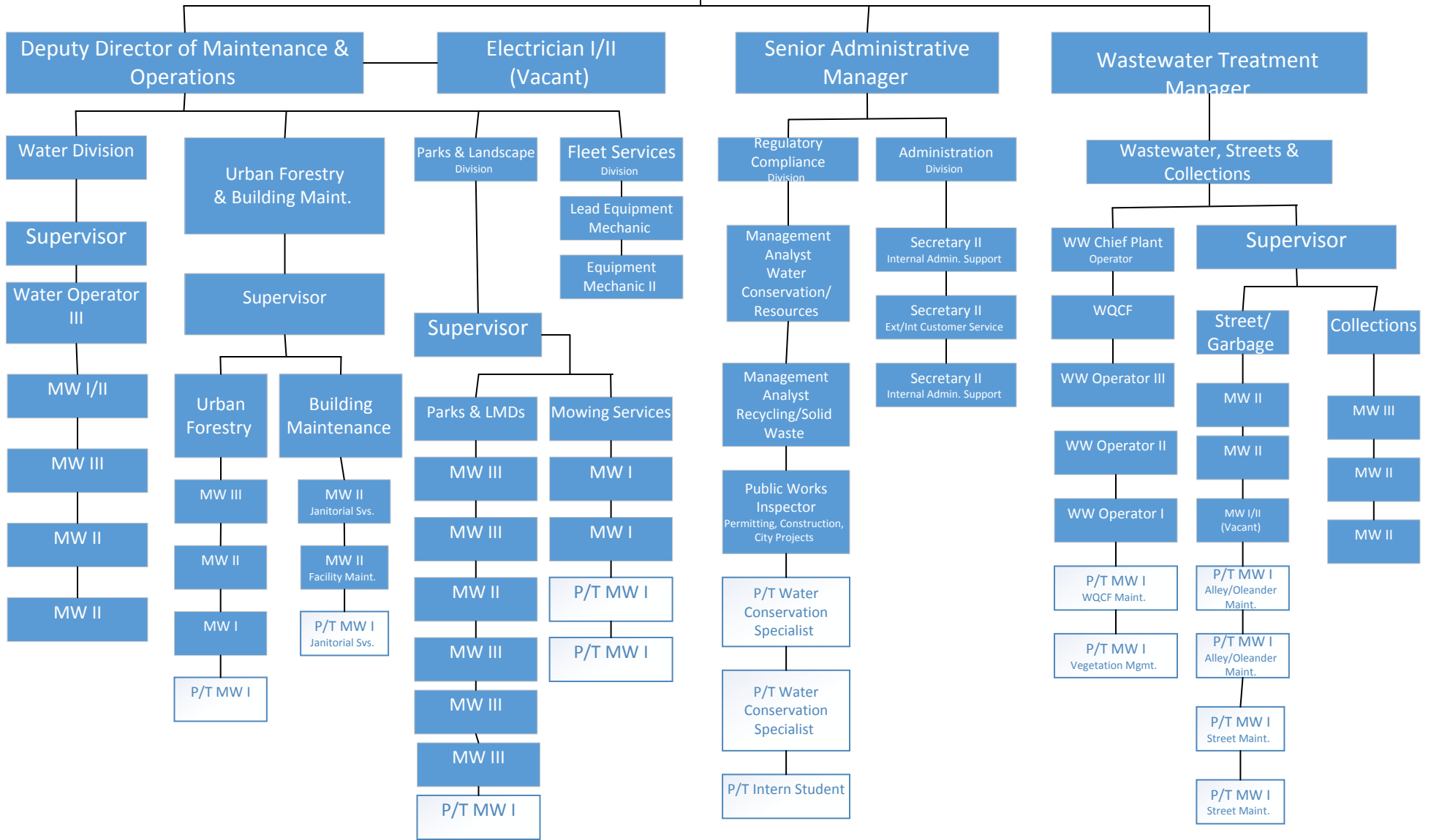
- Work with the Public Works Department in implementation of the P & R Master Plan, to encourage more recreational facilities and opportunities in the community.

- Continue to develop the multi-use Sports Complex to enhance recreational programming, tournaments and Economic Development in Patterson.

Source of Funding: General Fund, Program Fees, Donations



Director of Public Works



PUBLIC WORKS DEPARTMENT



City of Patterson

2016-17 Budget

Department: Public Works

Mission Statement: Our mission is to provide the highest level of service to the residents of Patterson while maintaining the community's infrastructure in the most cost-effective manner possible. We constantly strive to improve our customer service and efficiency.

Department Description: The Patterson Department of Public Works is committed to maintaining & enhancing the City's infrastructure & natural resources. Public Works is the largest department in the City, dealing with basic infrastructure and providing vital City services through three main branches: Operations & Maintenance, Water Quality, and Administration. Within these three functional areas, Public Works deals with basic infrastructure of the city, including drinking water, wastewater, roadway maintenance, street trees, parks and environmental regulatory compliance. The Department of Public Works is committed to providing outstanding customer service to the community.

The Department is broken down into seven (7) divisions: 1) Water Operations, 2) Water Quality Control, 3) Streets & Collections, 4) Urban Forestry & Building Maintenance, 5) Parks & Landscaping, 6) Fleet Maintenance, and 7) Administration & Regulatory Compliance.

Current & Future Year Goals: Public Works has identified 53 goals, both primary and secondary goals for FY 2016/17. These goals are spread across all seven Public Works Divisions and share the common purpose of improving customer service, maintaining the City's infrastructure, or ensuring regulatory compliance for the City of Patterson.

Source of Funding: Public Works activities are funded from several sources including: Water, Sewer, Garbage, Gas Tax, LMDs, BADs, CSA, CFD, Impact Fees, and General Fund.



City of Patterson

2016-17 Budget

Department: Public Works

Division: Administration

Mission Statement: The mission of the Administrative Division is to provide support, coordination and direction for the six operating division in Public Works and Regulatory Compliance.

Division Description: The Administrative Division provides support, coordination and direction for the six operating divisions in Public Works; manages 22 Benefit Assessment Districts, 15 Landscape Districts, 1 County Service Area, and 1 Maintenance CFD; perform Contract Administration; Public Works Permitting; Parks & Field Reservations; Customer Service; and Administration of a multi-million dollar budget, which includes:

- ❖ Enterprise Funds (Water, Sewer, Garbage)
- ❖ Special Districts Funds (CSA, CFD, BADs, and LMDs)
- ❖ \$1.8 Million -General Funds (Streets, Urban Forestry, Building Maintenance, and Parks)
- ❖ Impact Fees (Corp Yard, City Hall, Streets, Water, Sewer, Storm, and Parkland)
- ❖ Grants (Cal-Fire, Air Pollution District, Prop 84)
- ❖ Gas Tax (Street Maintenance – 327)
- ❖ Bond Proceeds/Loans (SRF Loans, Chevron Energy Solutions Loan, Sewer/Water Loans & Bonds for Capital Improvement Projects)

Recent Accomplishments: Completed the Sewer Rate Study and implemented new rates on December 2, 2015 to continue with the current sewer services; Began negotiations for securing the next potable well (#14) site; Awarded Contract for the Water Master Plan; Began the Water Rate Study to implement new water rates; Purchased and updated the communications system that provides interoperability among the PW Department and Public Safety (Fire/Police); Continued working on the final design for the WQCF Phase III Expansion Project; Applied for a State Revolving Fund Loan (SRF) for \$1.9 million to help pay for the WQCF Phase III Expansion Project; Applied and received grant funding from Cal-Fire for the development of an Urban Forestry Plan and the planting of 1,000 trees;

Current & Future Year Goals: Complete the Water Rates and implement new 5-Year Rate Schedule; Complete the Water, Sewer, and Storm Drainage Master Plans and have them adopted by Council; Work with Engineering to complete Water, Sewer, Storm, and Transportation Capital Improvement (CIP) Projects budgeted in FY 2016/17; Perform an Analysis on the City's Special Districts and present findings to Council; Complete all Parks Capital Improvement (CIP) Projects budgeted in FY 2015/16 & 2016/17; Develop and Implement Park Guidelines/Standards; Work with Human Resources to Update Personnel Rules & Policies; Secure SRF funding for Wastewater Treatment Expansion Phase III Project; Obtain Grant Funding from Air Pollution District & Install two additional electric charging stations at City Hall Parking Lot and Senior Center; Streamline the Public

Works Coordination Process for Projects/Plan Reviews, Inspections, and Permitting; Submit a Grant for Center Building/Museum Improvements; Analyze Feasibility of City-Wide CFD for Maintenance; Work with Engineering to Update City Standards; and implement a Social Media Program.

Source of Funding: Administration Division and Regulatory Compliance activities are funded from several sources including: Water, Sewer, Garbage, LMDs, BADs, CSA, CFD, Impact Fees, Grants, and General Fund.



City of Patterson

2016-17 Budget

Department: Public Works

Division: Regulatory Compliance

Mission Statement: The mission of the Regulatory Compliance Division is to develop and implement programs and operations to ensure that the City of Patterson promotes a greener-healthier community and remain in compliance with Federal, State, County, and Local regulations and mandates.

Division Description: The Regulatory Compliance Division provides support, coordination and management services for six (6) major regulatory compliance programs that include

- 1) **Water Resources:** Includes Water Resources (Potable & Non-Potable), Water Quality, Groundwater Management, Flood Plain Management, and Water Conservation. The State Water Resources Control Board Division of Drinking Water (DDW) is responsible for regulatory oversight and ensuring that the City's water system is in compliance with all State/Federal/Local requirements and mandates.
- 2) **Stormwater Pollution Prevention (SWPPP) Management:** The City's Municipal Storm Water (MS) Phase II Permit and Executive Orders (2013-0001-DWQ) from the State Water Resources Control Board, the City must have a program to manage/mitigate rainwater and storm water at the source effectively and prevent pollution from entering the storm drain system/waterways to improve water quality. The City's program elements include updating City policy via Ordinance(s); public outreach and education; illicit detection and elimination; staff training; developing/implementing BMPs; enforcement; and annual reporting. The City's program has been in place since 2003 and has been updated to meet the new Phase II Permits that were adopted by the State.
- 3) **Solid Waste:** Includes Recycling (Residential & Commercial), Construction & Demolition (C&D), and Garbage/Sweeping Contract Administration. The goal is to satisfy all the regulations and mandates set forth by the State. The City must implement recycling programs (Residential Recycling, E-Waste, Hazardous Waste, Beverage Container Recycling, Mandatory Commercial Recycling, Commercial Organics Recycling, Construction Demolition Recycling/Diversion, etc.) to meet the State's waste diversion rates established at 75% by 2020. The City is regulated by the California Department of Resources Recycling and Recovery (CalRecycle).
- 4) **Fats, Oils, and Grease (FOG) Management:** FOG is an element of the City's Sanitary Sewer Management Plan (SSMP). An SSMP was first prepared for the City of Patterson in April 2009 to satisfy the requirements of the State Water Resources Control Board Order No. 2006-003-DWQ. The purpose of the SSMP is to properly manage, operate and maintain all portions of the agency's wastewater collection system, provide adequate capacity to convey peak wastewater flows, minimize the frequency of Sanitary Sewer Overflows (SSOs), mitigate impacts of SSOs that may occur and

meet all the notification and reporting requirements. SSOs cause a public nuisance, particularly when raw untreated wastewater is discharged to areas with high public exposure, such as streets or surface waters used for drinking, fishing or body contact recreation. SSOs threaten public health, and adversely affect aquatic life. This program requires the City to ensure that all City lines are properly maintained, prevent FOG from entering the sewer system, and requires any person/business generating FOG to install a grease interceptor. The City is responsible to ensure that all Grease Interceptors located in the City are maintained properly by the property owners to prevent sewer overflows. The City is regulated and mandated by Federal, State, and Local laws.

- 5) **Backflow Prevention/Cross Connection Control:** All drinking water suppliers are regulated by the State Water Resources Control Board, Division of Drinking Water (DDW) and required to have a Cross Connection Control Program to ensure that the drinking water is safe and reliable for all consumers. The City currently has over 500 backflow prevention devices to prevent water cross contamination. The City is required to ensure that all devices are tested on an annual basis and to report this information to the State. The City tests the majority of the devices located in the City, including those installed at City Parks, Facilities, etc. All personnel must be trained and certified to test the devices.
- 6) **Pre-Treatment:** The City is regulated and mandated by the EPA & State Water Resources Control Board to manage industrial/commercial wastewater discharges that enter the City's public sewer system via an Industrial Waste Discharge Permit. The goals and objectives are to establish the legal authority for the program; work with local businesses to identify the roles and responsibilities of each party; and to develop & implement a program to prevent the introduction of pollutants into the City's sewer treatment system which can interfere with the normal operations of the system and/or cause contamination. This program requires on-going maintenance, daily monitoring, lab sampling & analysis, and enforcement.

The majority of the environmental programs require policy, guidance, public outreach & education; staff training & certifications, enforcement, and on-going maintenance to ensure that the City stays in compliance with the environmental laws and regulations; minimize the environmental risk and liability; and promote environmental best management practices (BMPs) through cooperation of City, businesses, residents, developers, Contractors, and other stakeholders.

Recent Accomplishments: Completed the development of Post-Construction Stormwater Standards and presented to the City Council; Updated the Stormwater Ordinance No. 777 to comply with the new MS4 Phase II Permit requirements; adopted a Construction & Demolition Ordinance; Implemented Commercial Recycling Requirements for Businesses generating 4 cubic yards of trash per week; Implemented the new State requirements for AB1881(Water Efficient Landscape Ordinance); Continued with the Water Conservation Programs (Cash for Grass, Toilet Rebate, and Free Fixtures) & Enforcement and met Target Goal % for Water Savings; Implemented the Chrome 6 notifications and gave a presentation to Council on Chrome 6; Maintained the Public Outreach Program reaching out to Schools, Community, and Businesses (Arbor Week, Apricot Fiesta, Earth Day, Back-to-School Event, and National Public Works Week) where they learn about Public Works, trees, and Environmental Programs.

Future Year Goals: Develop and implement the upcoming State Trash Policy Amendments for screening all trash in the storm drain system down to no larger than 5mm; Present to Council for adoption a City's Landscape Ordinance that will comply/supersede the current State Water Conservation Landscape Ordinance/Mandates and Stormwater Regulations; Develop and Adopt new Landscape Design Guidelines/Standards; Complete the Years 3/4 Stormwater Permit Requirements, which will include compliance with monitoring/testing of TMDLs,

implementing LID / Post-Construction BMPs on all new development & City projects; Develop & Implement the State's Trash Policy Amendments for screening all trash in the storm drain system down to no larger than 5mm; Present to Council the Chromium 6 Feasibility Plan and implement steps to comply with these state orders; Continue with Water Conservation Programs & Enforcement; Fully implement a Pre-Treatment Program to target Industrial Areas that have a significant effect on the City's Sewer System; Develop & Implement Green Purchasing Policy; Present to Council SB 407 Plan to Comply with SB407 Requirements (Plumbing Fixture Retrofits); Obtain Grant Funding from Air Pollution District & Install two additional electric charging stations at City Hall Parking Lot and Senior Center; Develop & Implement Self-Reporting Program for FOG/Environmental Programs; and Develop & Implement an Organics Recycling Program by 2017;

Source of Funding: Regulatory Compliance activities are funded from several sources including: Water, Sewer, Garbage, LMDs, BADs, CSA, CFD, Bond Proceeds, Loans, Grants, General Fund, and new development.



City of Patterson

2016-17 Budget

Department: Public Works

Division: Building Maintenance (100-700)

Department Description: The Building Maintenance Division is Responsible for the maintenance and janitorial service at City Hall, Fire Station #1, Center Building (Museum), Corporation Yard, and Water Quality Control Facility (WQCF).

Recent Accomplishments: Completed the installation of additional Christmas lights at City Hall, Center Building, etc.; installed a new drinking fountain at City Hall; repaired the boiler at City Hall; completed Center Building upgrades; completed Fire Station #1 upgrades/repairs; working on interior touch up painting at City Hall and lighting upgrades.

Future Year Goals: Continue existing in-house maintenance and janitorial services for all City facilities and continue to find ways to cut back on building maintenance expenses.

Source of Funding: Funded by the General Fund.



City of Patterson

2016-17 Budgets

Department: Public Works

Division: Parks (100-710)

Department Description: Parks is responsible to maintain landscape easements and Patterson's 33 City parks for the enjoyment and pleasure of the Community.

Recent Accomplishments: Completed the Capital Improvement Program (CIP) Plan and Park Inventory; Completed an RFP for Mowing Contract; Installed additional Smart Controllers; Applied for a Prop 84 Grant to remove turf from Baldwin Easement and City owned landscaping easements; Assisted with the implementation of the Cal-Fire Grant which included the installation of 1,000 trees (Parks, schools, and on city easements).

Future Year Goals: Complete the Parks CIP (Capital Improvement Program) projects; perform an analysis on the Landscape Maintenance Districts (LMDs) to determine the best options for ensuring adequate funding and sustainability for all districts; and retrofit landscaped areas to drought tolerant to conserve water; develop the City's own weather station and ensure that all smart irrigation is connected to the station so they can perform at optimal water efficiency. Implement the City's mowing contract services for the next five (5) years (7/1/16 through 6/30/21).

Source of Funding: LMDs, Impact Fees, Grants, and General Fund.



City of Patterson

2016-17 Budgets

Department: Public Works

Division: Streets (100-780)

Department Description: The City's Streets Division is responsible for street sweeping, maintenance of streets, sidewalks, curbs, gutters, street lightings, and signal lights.

Recent Accomplishments: Presented to Council the initial steps of a street maintenance funding plan; awarded a new 5 year street sweeping contract; awarded and completed Year 2 of the street striping and pavement marking contract; continued with the curb & gutter program, purchased a compaction vibratory plate; and some general maintenance of several streets; striped the downtown in preparation of the Apricot Fiesta.

Future Year Goals: Award another City-wide street striping contract. This would include re-striping all of the street markings (STOP bars, centerlines, bike lanes, etc.); Implement Pavement Maintenance Program on local streets using the funding plan for a City-wide street maintenance program; continue to represent Patterson in the South County Corridor Feasibility Study. Work with Engineering to complete the Streets CIP projects for FY 2016/17.

Source of Funding: Garbage Fund, Gas Tax, BADs, CSA, CFD, Impact Fees, and General Fund.



City of Patterson

2016-17 Budgets

Department: Public Works

Division: Urban Forestry (100-781)

Department Description: The City's Urban Forestry Division is responsible for the maintenance of 12,800 street trees located in the City's parks and public right-of-way/easements. These maintenance activities include emergency and routine maintenance pruning, tree planting, removals, stump grinding and brush chipping.

Recent Accomplishments: Obtained a Cal-Fire Urban Forestry Grant to inventory all city-owned trees in Patterson. Held multiple Arbor Week festivities throughout the community, and obtained second Cal-Fire Urban Forestry Grant to plant 1,000 trees.

Future Year Goals: Establish a tree farm for Canary Island Date Palm trees; develop and present to Council a plan for replacing the vacant palm trees on Sperry Avenue median; prepare and present to Council the feasibility analysis for transferring Urban Forestry to Enterprise Fund; continue to hold Arbor Day events; Implement second Cal-Fire Urban Forestry Grant to develop an Urban Forest Management Plan.

Source of Funding: Garbage Fund, LMDs, Grants, and General Fund.



City of Patterson

2016-17 Budgets

Department: Public Works

Division: Garbage (600-790)

Department Description/Purpose: The Garbage Division provides solid waste, refuse and recycling services to the City's Utilities' customers. Public Works is responsible for administration of the garbage hauler contract (Bertolotti Disposal), Street Sweeping Contract, and coordination of the City's Recycling Programs (Residential/Commercial Recycling, Organics Recycling Program, Construction & Demolition, E-Waste/Hazardous Waste Events, Community Yard Sale, Grant Administration) to ensure compliance with State regulation, standards, and mandates.

Recent Accomplishments: Developed & implemented a new Construction and Demolition Ordinance to help the city be able to meet the diversion requirements and contribute to environmentally sound best practices. Completed a garbage fee analysis and implemented new rates to provide additional funds required to balance the fund, cover expenses and ensure the rate reflects current conditions.

Future Year Goals: Fully implement an Organics Recycling Program by Spring of 2017 to remain in compliance with new State requirements; Continue public outreach activities for, and implementation of, the new Commercial Recycling Program; Continue to raise awareness throughout the community by promoting the significance of active recycling (Coordinating Mobile E-Waste and Hazardous Materials Events) and increase diversion rates for the City. Find additional means to augment recycling as future mandates will increase the required diversion rate; continue to implement new ordinances (Organics Program Ordinance); and continue to research the development of new recycling options, e.g. food waste, and work with local and regional Waste Management Authorities on methods to reduce disposal of electronic and hazardous waste, and other items banned from the landfill.

Source of Funding: Garbage Fund (Rates), Public Works Services (Street Sweeping), and Grants.



City of Patterson

2016-17 Budgets

Department: Public Works

Division: Water Quality Control (605-790)

Department Description: The City's Water Quality Control Division is responsible for the operation, maintenance and repair of the water quality control facility (WQCF) at 14901 Poplar Avenue. The treatment plant covers approximately 240 acres and has a design capacity of 2.25 million gallons per day.

Recent Accomplishments: Successfully completed the WQCF Improvements Project, which consisted of installing variable frequency drives on the RAS/WAS pumps at the North Ditch; installing improved aerators at the AIPS; replacing the flow splitter structure at the South Ditch; and finally, replacing the screener/washer/compactor at the IPS. Implemented greener practices for Vegetation Management Program (use of animals); installed security fencing and improvements to the front entrance of the facility; Upgrade the existing Sewer SCADA System to improve monitoring of the sewer system flows/sewer process.

Future Year Goals: Research other options for solids disposal to lower operational costs and increase revenues; refine the vegetation control program to increase efficiency and lower costs, while analyzing the feasibility of issuing an RFP for vegetation management services. Implement a program for growing crops on city owned farm land located next to the WQCF to help offset operating expenses. Develop and implement a City Sewer Pre-Treatment Program; Perform project management for the Phase III expansion project and obtain State Certification for all personnel; purchase and install additional security and perimeter fencing; and complete Permit Amendment for blending discharge.

Source of Funding: Sewer Fund (Rates), Impact Fees, Sewer Bond Proceeds, Public Works Services, Rental Income, Solar Rebates from TID, Grants, BADs Transfers.



City of Patterson

2016-17 Budgets

Department: Public Works

Division: Collections (605-791)

Department Description: The Collections Division is responsible for flood control, the storm drainage collection system, the sanitary sewer collection system, and all lift station maintenance.

Recent Accomplishments: Completed the purchase of and the training for the new sewer mainline camera. The camera trailer is fully equipped and operational; fully implemented the FOG (Fats, Oils, and Grease) program with dozens of businesses across Patterson; installed four additional collection system monitoring stations throughout the City to detect high sewer flows.

Future Year Goals: Prepare and present to Council the 5 year revision of the city's existing SSMP; Complete the storm drainage and sanitary sewer maintenance programs; Continue with the FOG (Fats, Oils, and Grease) Program; Obtain Environmental Compliance Inspector Certification; further research pre-treatment requirements and how they would apply to businesses in Patterson; Obtain collections certification for all collections personnel; and perform cross-connection survey to address inflow and infiltration issues on First Street;

Source of Funding: Sewer Fund (Rates), Sewer & Storm Impact Fees, Sewer Bond Proceeds, State Revolving Fund (SRF) Loans, Public Works Services, Stormwater Inspection Enforcement Fines, Grants, BADs Transfers.



City of Patterson

2016-17 Budgets

Department: Public Works

Division: Water (610-790)

Department Description: The Water Division is responsible for the delivery of the city's drinking water; repair of City's infrastructure composed of 49 miles of water mains, 587 fire hydrants, 978 water valves, and 500+ backflow prevention devices. The crew operates 7 deep underground water wells for drinking, 2 non-potable wells for irrigation only, 3 storage tanks and 3 pressure zones; and performs monitoring & sampling to ensure water quality meets or exceeds federal and state standards.

Recent Accomplishments: All water system personnel have become State Certified operators; assisted the Administration Division staff with the Water Conservation Program; and completed the water meter retrofit project in Heartland Ranch and Walker Ranch.

Future Year Goals: Continue with Water Conservation program; complete assigned goals for fire hydrant flushing and valve exercising program; Upgrade Water SCADA (supervisory control and data acquisition) System; develop and implement plan & procedures for removing a storage tank from service due to routine maintenance; research treatment options for Chromium 6; and implement preventive maintenance program for well pumps and motors.

Source of Funding: Water Fund (Rates), Water Late Charges, Construction Water Revenue, LMDs, BADs, Water Impact Fees, Water Bond Proceeds, CFDs, Transfers from other Funds, Water Acquisition Fees, Grants, Clean Water State Revolving Fund (CWSRF) Loans, etc.



City of Patterson

2016-17 Budgets

Department: Public Works

Division: Water Capital (611-790)

Department Description: To plan, design, and construct water infrastructure necessary for drinking and fire protection. This fund holds proceeds from bond issuances and transfers from operations. Water Capital projects are expensed here.

Recent Accomplishments: Awarded design contract for the next Non Potable well; Started the upgrade of the City's SCADA for Water System: completed the construction of third phase of the non-potable water distribution system; and selected a site for new Well #14 on the northeast side of the City.

Future Year Goals: Begin construction of the Floragold Well (new non-potable well); complete design of Well #14 (new potable well); complete the fourth phase of the non-potable project; complete the Water Master Plan; complete the Groundwater Recharge Study; complete the 2015 Urban Water Management Plan; complete the second phase of the Old Town Utility Project; and participate in the local GSA/GSP preparation process.

Source of Funding: Water Fund (Rates), Water Late Charges, Construction Water Revenue, LMDs, BADs, Water Impact Fees, Water Bond Proceeds, Transfers from other Funds, Water Acquisition Fees, Grants, State Revolving Fund (SRF) Loans, etc.



City of Patterson

2016-17 Budgets

Department: Public Works

Division: Sewer Capital (606-790)

Department Description: The sewer capital fund holds proceeds from bond issuances and transfers from operations. Sewer Capital projects are expensed here.

Recent Accomplishments: Completed the Chevron Energy Solutions Solar Panel Project at the WQCF; completed the WQCF Improvement Project; completed replacement of the Orange Ave sewer lift station; and began the upgrade of the City's SCADA for Waste Water System.

Future Year Goals: Identify funding options, including an SRF (State Revolving Fund) Loan, for WQCF Expansion Phase III; continue to seek other funding sources to continue to upgrade old sewer lines in the older sections of town; secure an SRF loan for WQCF Expansion Phase III; Work with consultants to complete Effluent Blending Study and permit amendment.

Source of Funding: Sewer Fund (Rates), Sewer Impact Fees, Sewer Bond Proceeds, Transfers from other Funds, Grants, State Revolving Fund (SRF) Loans, etc.



GENERAL FUND

BUDGET - REVENUES - GENERAL FUND 2016-2017

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED	Budget 2015-16	Projected	Budget
				As of: 02/24/16		Budget	Budget
				Actual 2014-15		2015-16	2016-17
100-000-5001	Property Tax - Current Secured	\$ 1,916,206	\$ 1,853,524	\$ 2,267,518	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
100-000-5002	Property Tax - Current Unsecured	87,562	96,007	109,105	130,000	130,000	140,000
100-000-5004	Property Tax - Delinquent	4,714	4,086	2,970	5,000	5,000	5,000
100-000-5006	Property Tax - Supplemental	13,331	33,091	33,233	35,000	35,000	35,000
100-000-5007	Property Tax - Miscellaneous	870	839	639	700	700	700
100-000-5010	Real Estate Transfer Tax	51,848	51,614	70,731	80,000	80,000	180,799
100-000-5020	Sales & Use Tax	2,309,194	3,338,557	3,680,604	3,800,000	4,391,000	4,100,000
100-000-5021	Sales & Use Tax-PubSaf (Prop172)	49,473	56,351	51,573	55,000	55,000	55,000
100-000-5025	Transient Occupancy Tax (TOT)	112,513	105,470	123,521	105,000	105,000	130,000
100-000-5030	Franchise Fees	161,946	174,558	179,313	177,000	177,000	178,000
	Total Taxes	\$ 4,707,656	\$ 5,714,097	\$ 6,519,206	\$ 6,987,700	\$ 7,578,700	\$ 7,424,499
100-000-5100	Business License	\$ 69,762	\$ 83,452	\$ 100,516	\$ 100,000	\$ 100,000	\$ 116,642
100-000-5101	Business License - Adjustment	1,080	(1,039)	-	-	-	-
100-000-5102	CASp Program Fee	269	856	793	1,000	1,000	1,000
100-000-5150	Building Permit - Residential	98,843	59,701	114,186	180,000	180,000	212,293
100-000-5151	Building Permit - Commercial	286,392	125,942	321,584	367,206	367,206	333,458
100-000-5158	Abandoned Prop Registration	9,380	4,330	3,080	2,500	2,500	2,500
100-000-5160	Plan Check	62,498	109,046	210,630	202,467	202,467	354,739
100-000-5161	Application Fee	18,608	27,911	28,690	35,000	35,000	60,000
100-000-5170	Encroachment Permit	7,929	4,346	5,375	6,000	6,000	6,000
100-000-5190	Other Licenses & Permits	2,117	2,150	3,114	3,000	3,000	3,000
	Total License & Permits	\$ 556,878	\$ 416,695	\$ 787,967	\$ 897,173	\$ 897,173	\$ 1,089,632

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16	Actual 2014-15			
100-000-5202	Motor Vehicle In-lieu	\$ 1,238,447	\$ 1,288,025	\$ 1,596,755	\$ 1,600,000	\$ 1,600,000	\$ 1,800,000	
100-000-5206	FHA In-lieu	868	-	1,964	2,000	2,000	2,000	
100-000-5208	Homeowner Property Tax Relief	29,172	28,964	32,934	30,000	30,000	30,000	
100-000-5260	Abandoned Vehicle	18,169	29,757	16,763	18,000	18,000	18,000	
100-000-5261	OTS Grant-Traffic Officers	12,207	-	-	-	-	-	
100-000-5263	BSCC Alloc Realign Grant	25,611	29,346	42,561	-	-	-	
100-000-5267	San Joaquin Air District Grant	52,005	-	-	-	59,469	-	
100-000-5270	COPS - AB 3229 SLESF	101,057	100,075	106,230	100,000	102,700	100,000	
100-000-5272	Patt Youth Outdoor Skills Educ Grant	-	40,000	-	-	-	-	
100-000-5274	Federal DOJ Funds (SDEA Agrmt)	16,353	2,403	-	-	-	13,250	
100-000-5275	Grant County-Tire Amnesty	2,245	-	-	-	-	-	
100-000-5276	OTS Grant - Sobriety Check	2,413	8,040	-	-	-	-	
100-000-5277	State (Beverage) Grant	-	5,829	5,765	5,676	5,676	5,668	
100-000-5278	School Resource Officer-Reimb	90,000	90,000	-	-	-	-	
100-000-5280	State Mandated Cost Reimb	7,277	4,375	136,019	10,000	10,000	20,000	
100-000-5289	County Sustainability Grant	48,925	-	-	-	-	-	
100-000-5285	Fire District Reimbursement	288,713	344,114	399,288	385,000	385,000	385,000	
100-000-5286	Crossing Guard Reimbursement	24,717	29,619	32,824	40,000	40,000	62,500	
100-000-5291	Stan Cnty-Crowslanding Security	18,000	18,000	19,050	19,800	19,800	19,800	
100-000-5292	Cal Fire Urban and Comm Forestry Grant	-	1,737	49,336	150,000	150,000	136,634	
100-000-xxxx	Patterson Joint Unified School District Grant	-	-	-	-	3,000	6,000	
100-000-xxxx	State of CA - Dept of Water Resources Grant	-	-	-	-	3,000	3,496	
Total Inter-Governmental		\$ 1,976,178	\$ 2,020,284	\$ 2,439,489	\$ 2,360,476	\$ 2,428,645	\$ 2,602,348	

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16	Actual 2014-15			
100-000-5300	Administration Fee	\$ 77,008	\$ 164,165	\$ 3,193	\$ 40,000	\$ 40,000	\$ 55,000	
100-000-5305	Return Check Charge	5,789	5,709	4,483	5,000	5,000	5,000	
100-000-5306	Credit Check Fee	32	25	22	30	30	30	
100-000-5308	Copies & Maps	258	262	626	500	500	500	
100-000-5310	Developer Reimbursements	-	-	-	-	-	17,160	
100-000-5315	Rental Income	28,648	15,840	15,840	15,840	15,840	16,800	
100-000-5316	Rental Income - City Hall Annex	23,550	8,050	-	-	-	-	
100-000-5320	Plans & Specs	(1,830)	-	40	100	100	100	
100-000-5325	Park Reservation Fees	7,363	4,885	4,030	4,000	4,000	4,000	
100-000-5326	Senior Center Reservation Fee	18,174	19,448	18,845	20,000	20,000	20,000	
100-000-5327	Walnut Grove Facility Fees	2,453	950	1,678	1,500	1,500	1,700	
100-000-5328	Sports Complex Facility Fees	-	-	250	250	250	250	
100-000-5329	Accident Reports	7,255	3,966	3,857	4,000	4,000	4,000	
100-000-5330	Police Service-Permit Processing	750	913	352	500	500	500	
100-000-5365	Weed & Mistletoe Abatement	3,306	2,323	5,201	5,100	5,100	5,100	
100-000-5380	Fire Inspections	-	1,963	10,754	5,000	5,000	5,000	
100-000-5381	Fire Plan Review	-	7,083	14,746	15,000	15,000	15,000	
100-000-5382	Fire Permits	-	111	23,549	24,000	24,000	24,000	
100-000-5383	Fire Other	-	5,984	9,618	10,000	10,000	8,000	
Total Charges for Services		\$ 172,755	\$ 241,676	\$ 117,082	\$ 150,820	\$ 150,820	\$ 182,140	

Account Number	Description	UNAUDITED					Projected	Budget
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 Actual 2014-15	Budget 2015-16	Budget 2015-16	Budget 2016-17	
100-000-5402	Admin Reimb - Life Scan/Ins	\$ 1,104	\$ 272	\$ 78	\$ 500	\$ 500	\$ 150	
100-000-5405	Tiny Tots	-	-	421	5,700	5,700	3,000	
100-000-5406	Art Classes	-	-	440	300	300	840	
100-000-5410	Tennis	-	745	-	1,750	1,750	1,400	
100-000-5415	Contract Programs	-	147	6,357	11,000	11,000	7,410	
100-000-5425	Youth Sports	38,089	505	159	-	-	-	
100-000-5427	Youth Basketball	-	15,990	15,332	14,736	14,736	18,000	
100-000-5428	Youth Flag Football	-	8,820	10,672	13,251	13,251	11,000	
100-000-5430	Youth Soccer	-	-	-	-	46,750	46,000	
100-000-5450	Adult Sports	441	(42)	7,156	5,700	5,700	9,830	
100-000-5455	Community Programs	-	3,166	1,262	5,786	5,786	400	
100-000-5473	Youth Commission/Development	1,186	4,482	1,646	2,550	2,550	1,500	
100-000-5475	New Programs	-	15,564	9,169	1,469	1,469	2,000	
100-000-5476	Special Events	-	2,544	1,867	2,500	2,500	9,000	
100-000-5481	Great America Tickets	385	778	808	500	500	800	
100-000-5482	Swim Lessons	30,545	28,365	32,907	25,000	25,000	33,000	
100-000-5483	Open Swim Fees	39,088	37,784	34,485	30,000	30,000	34,500	
100-000-5484	Swim Team Revenue	-	13,478	12,799	13,740	13,740	12,500	
100-000-5488	Concession Stand	13,856	13,028	11,903	13,000	13,000	12,000	
100-000-5489	Day Camp	22,663	43,950	46,106	55,375	55,375	51,000	
100-000-5490	Recreation Reimb - Training	1,492	2,802	175	2,000	2,000	150	
100-000-5491	Facility Reservation Fees	445	680	595	200	200	600	
100-000-5492	Advertising Fees	-	3,625	1,376	1,000	1,000	1,400	
100-000-5493	Teen Programs	-	-	199	200	200	100	
100-000-5495	Senior Meals Program	4,478	3,947	-	-	-	-	
100-000-5496	Teens on Board	-	-	(100)	4,000	4,000	-	
100-000-5497	Teen Hero	-	-	98	-	-	-	
100-000-5498	Extreme Tuesdays	-	-	340	1,500	1,500	1,350	
100-000-5499	Jr. Leader	-	-	-	3,600	3,600	2,640	
Total Recreation		\$ 153,772	\$ 200,629	\$ 196,250	\$ 215,357	\$ 262,107	\$ 260,570	

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				Actual	2014-15			
100-000-5500	Fines - Parking	\$ 30,541	\$ 38,870	\$ 30,445	\$ 40,000	\$ 40,000	\$ 40,000	
100-000-5501	Fines - Traffic/Booking Fees	53,990	51,548	112,103	115,000	115,000	115,000	
100-000-5505	Forfeiture - Asset Seizure	30	15	3,186	3,500	3,500	3,500	
100-000-5506	Forfeiture - Stored Vehicle	27,520	28,809	44,988	45,000	45,000	45,000	
100-000-5510	Booking Fees	-	-	-	-	79,915	80,000	
100-000-5520	Code Enforcement	810	91,776	2,628	5,000	5,000	5,000	
	Total Fines & Forfeitures	\$ 112,891	\$ 211,017	\$ 193,350	\$ 208,500	\$ 288,415	\$ 288,500	
100-000-5600	Interest Income	\$ 11,583	\$ 8,674	\$ 1,819	\$ 15,000	\$ 15,000	\$ 15,000	
100-000-5705	Donations	-	-	-	-	-	125	
100-000-5710	Sale of Surplus/Salvage	2,054	84	2,567	2,000	2,000	2,000	
100-000-5790	Miscellaneous Revenue	31,345	29,271	29,807	25,000	25,000	35,000	
100-000-5792	Miscellaneous Rev- Recreation	7,151	1,098	4,324	1,000	1,000	5,000	
100-000-5793	CPR/First Aid Revenue	701	561	2,536	2,000	2,000	2,000	
100-000-5794	Salary Reimbursements	26,532	8,089	22,395	10,000	10,000	10,000	
100-000-5795	Miscellaneous Reimbursements	(71)	113,219	2,975	3,000	3,000	360,000	
100-000-5796	Public Works Reimbursement	6,928	2,504	2,315	2,000	2,000	2,000	
100-000-5797	Reimbursement-Apricot Fiesta Security	-	-	-	-	-	-	
100-000-5798	Solar Rebate - TID	-	6,976	15,172	17,000	17,000	17,000	
100-000-5799	Other Financing Sources	-	717,421	-	-	-	-	
100-000-5801	Salary Reimbursement - Fire Dept	-	22,722	-	20,000	20,000	20,000	
100-000-5802	Loan Proceeds	-	-	-	-	-	-	
100-000-5803	Miscellaneous Fire Grant	-	-	1,800	-	-	-	
100-000-5999	GASB 31 Adjustment	-	-	7,763	-	-	-	
	Total Investments/Other	\$ 86,222	\$ 910,619	\$ 93,473	\$ 97,000	\$ 97,000	\$ 468,125	
	TOTAL REVENUE-FUND 100	\$ 7,766,352	\$ 9,715,017	\$ 10,346,818	\$ 10,917,026	\$ 11,702,860	\$ 12,315,814	

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16	Actual 2014-15			
100-998-5902	From Garbage Fund	\$ 293,147	\$ 325,611	\$ 345,611	\$ 345,611	\$ 345,611	\$ 345,611	\$ 387,455
100-998-5903	From Sewer Fund	356,942	431,507	471,507	471,507	471,507	471,507	493,588
100-998-5904	From Water Fund	300,022	507,353	547,353	547,353	547,353	547,353	472,536
100-998-5905	From Gas Tax Fund	400,000	501,811	518,253	516,853	516,853	516,853	350,000
100-998-5906	From BAD Districts	86,777	131,601	71,936	160,816	160,816	160,816	56,658
100-998-5910	From CDBG	8,647	19,276	19,276	17,800	17,800	17,800	17,800
100-998-5911	From Fire CFD	337,946	339,240	339,240	339,240	339,240	339,240	259,080
100-998-5912	From Bond Administrative Fee	80,000	80,000	80,000	40,000	40,000	40,000	40,000
100-998-5913	From Community Facility Fee	-	-	-	-	-	-	-
100-998-5914	From LMD	304,106	313,406	266,879	297,880	135,460	112,212	112,212
100-998-5915	From Senior Fund	-	-	-	-	-	-	-
100-998-5916	From Self Insurance Reserve	-	-	58,333	58,333	58,333	58,333	58,333
	TOTAL TRANSFERS	\$ 2,167,587	\$ 2,649,805	\$ 2,718,387	\$ 2,795,393	\$ 2,632,973	\$ 2,247,662	
100 GRAND TOTAL		\$ 9,933,938	\$ 12,364,822	\$ 13,065,205	\$ 13,712,419	\$ 14,335,833	\$ 14,563,476	

BUDGET - EXPENSES - GENERAL FUND 2016-2017

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED	Budget 2015-16	Projected	Budget 2016-17
				As of: 02/24/16 Actual 2014-15		Budget 2015-16	
Administration							
100-100-6001	Salaries & Wages, Full-Time	\$ 269,313	\$ 288,443	\$ 275,632	\$ 301,200	\$ 262,102	\$ 419,235
100-100-6002	Salaries & Wages, Part-Time	-	10,528	-	-	-	-
100-100-6005	Overtime	-	278	-	-	-	1,000
100-100-6100	FICA/Medicare - Employer	3,893	4,989	3,938	4,093	4,145	6,088
100-100-6105	Retirement	64,790	71,611	59,300	66,940	67,311	71,726
100-100-6110	Worker's Compensation	7,876	11,069	13,947	10,212	10,212	3,500
100-100-6120	Medical Insurance	42,878	45,534	46,497	70,608	70,608	91,320
100-100-6123	Post Retirement Medical Insurance	1,618	1,784	2,153	3,595	3,595	4,124
100-100-6125	Dental Insurance	3,964	4,661	5,326	7,190	7,190	9,820
100-100-6130	Vision Insurance	755	846	812	1,248	1,248	1,437
100-100-6135	Life Insurance	514	537	718	1,765	1,765	2,031
100-100-6145	Tuition Reimbursement	-	1,000	-	1,000	1,000	1,000
100-100-6150	Auto Allowance	3,600	3,600	3,600	3,600	4,050	5,400
100-100-6155	Def. Compensation Match	3,259	4,244	4,444	4,320	4,320	4,320
100-100	Total Salary & Benefits	\$ 402,461	\$ 449,125	\$ 416,368	\$ 475,772	\$ 437,546	\$ 621,001
100-100-6220	Technical Services	\$ 15,143	\$ 19,592	\$ -	\$ -	\$ -	\$ -
100-100-6222	IT Services	-	-	25,221	25,500	25,500	16,279
100-100-6240	General Contract Services	98,891	51,243	94,300	41,950	42,731	40,000
100-100-6241	General Contract Services - HR	-	-	66,771	33,000	83,000	40,000
100-100-6410	Departmental Supplies	3,273	4,822	4,522	4,000	4,000	4,000
100-100-6411	Departmental Supplies - HR	-	4,190	4,262	3,000	3,000	4,000
100-100-6425	Fuel	-	126	-	-	-	200
100-100-6500	Rent & Leases - Equipment	5,487	7,202	6,877	7,395	7,395	7,005
100-100-6605	Advertising	5,078	10,440	5,647	5,500	5,500	5,500
100-100-6606	Recruitment	-	931	4,938	4,000	4,000	5,000
100-100-6610	Training & Travel	7,237	11,579	14,315	5,000	5,000	7,500
100-100-6620	Dues & Publications	4,045	20,715	7,565	13,000	13,000	15,000
100-100-6700	Telephone	1,507	1,877	1,425	2,500	2,500	3,000
100-100	Total Operation & Maintenance	\$ 140,661	\$ 132,718	\$ 235,844	\$ 144,845	\$ 195,626	\$ 147,484
100-100-7501	Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
100-100	Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
100-100	TOTAL EXPENSES - Administration	\$ 543,122	\$ 581,843	\$ 652,211	\$ 620,617	\$ 633,172	\$ 771,485

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
Attorney							
100-115-6205	Legal Services - General Municipal	\$ 705,232	\$ 531,276	\$ 276,800	\$ 180,000	\$ 180,000	\$ 180,000
100-115-6206	Legal Services - General Litigation	-	372,333	207,574	200,000	200,000	200,000
100-115-6207	Legal Services - General Consulting	-	-	3,886	20,000	20,000	20,000
100-115-6208	Legal Services - HR	-	-	42,004	15,000	15,000	20,000
100-115	Total Operation & Maintenance	\$ 705,232	\$ 903,609	\$ 530,265	\$ 415,000	\$ 415,000	\$ 420,000
100-115	TOTAL EXPENSES - Attorney	\$ 705,232	\$ 903,609	\$ 530,265	\$ 415,000	\$ 415,000	\$ 420,000
City Council							
100-120-6002	Salaries & Wages, Part-Time	\$ 14,100	\$ 13,550	\$ 16,050	\$ 17,150	\$ 17,150	\$ 21,100
100-120-6100	FICA/Medicare - Employer	1,209	1,179	1,219	1,312	1,312	1,614
100-120-6110	Worker's Compensation	395	447	356	-	-	-
100-120-6115	Unemployment Insurance	-	-	-	-	-	-
100-120-6120	Medical Insurance	1,593	3,862	4,911	-	-	-
100-120-6123	Post Retirement Medical Insurance	92	98	70	-	-	-
100-120-6125	Dental Insurance	131	261	351	-	-	-
100-120-6130	Vision Insurance	20	48	64	-	-	-
100-120-6135	Life Insurance	9	18	-	-	-	-
100-120	Total Salary & Benefits	\$ 17,548	\$ 19,462	\$ 23,021	\$ 18,462	\$ 18,462	\$ 22,714

Account Number	Description	UNAUDITED						
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17	
100-120-6220	Technical Services	\$ 4,476	\$ 9,249	\$ -	\$ -	\$ -	\$ -	
100-120-6222	IT Services	-	-	11,843	8,572	8,572	9,537	
100-120-6240	General Contract Services	60,295	47,818	50,996	50,000	50,000	50,000	
100-120-6260	Elections	8,337	-	8,610	-	-	12,000	
100-120-6410	Departmental Supplies	3,470	5,235	6,162	5,000	5,000	5,000	
100-120-6607	City Promotion	29,008	35,642	41,086	10,000	10,000	10,000	
100-120-6607a	City Promotion - Apricot Fiesta	-	-	-	45,000	45,000	45,000	
100-120-6610	Training & Travel	7,891	9,459	11,702	12,500	12,500	15,000	
100-120-6620	Dues & Publications	13,017	14,685	38,505	27,000	27,000	30,000	
100-120-6699	Donations	2,717	2,453	2,780	3,500	3,500	15,000	
100-120-6700	Telephones	-	445	772	2,000	2,000	3,000	
100-120	Total Operation & Maintenance	\$ 129,210	\$ 124,987	\$ 172,456	\$ 163,572	\$ 163,572	\$ 194,537	
100-120-7560	Machinery & Equipment Expense	\$ 510	\$ -	\$ -	\$ -	\$ -	\$ -	
100-120-7550	Host House project	-	-	-	-	-	66,000	
100-120	Total Capital	\$ 510	\$ -	\$ -	\$ -	\$ -	\$ 66,000	
100-120	TOTAL EXPENSES - Council	\$ 147,268	\$ 144,449	\$ 195,477	\$ 182,034	\$ 182,034	\$ 283,251	
Finance								
100-200-6001	Salaries & Wages, Full-Time	\$ 230,882	\$ 244,733	\$ 255,625	\$ 250,362	\$ 277,200	\$ 259,739	
100-200-6005	Overtime	-	317	291	1,000	1,000	1,000	
100-200-6100	FICA/Medicare - Employer	3,298	5,572	3,551	3,618	3,618	3,728	
100-200-6105	Retirement	56,068	61,489	65,147	67,141	67,141	35,321	
100-200-6110	Worker's Compensation	5,257	7,794	12,355	8,154	8,154	1,536	
100-200-6123	Post Retirement Medical insurance	1,931	2,050	2,567	3,091	3,091	3,091	
100-200-6120	Medical Insurance	62,323	64,760	67,000	70,659	70,659	70,125	
100-200-6125	Dental Insurance	4,782	5,300	6,361	6,182	6,182	7,360	
100-200-6130	Vision Insurance	860	949	1,013	1,104	1,104	1,104	
100-200-6135	Life Insurance	430	430	950	1,531	1,531	1,497	
100-200-6145	Tuition Reimbursement	-	-	-	1,000	1,000	1,000	
100-200	Total Salary & Benefits	\$ 365,831	\$ 393,394	\$ 414,862	\$ 413,843	\$ 440,681	\$ 385,502	

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16				
				Actual 2014-15				
100-200-6200	Fiscal Services	\$ 117,915	\$ 173,485	\$ 66,166	\$ 40,000	\$ 40,000	\$ 50,000	
100-200-6220	Technical Services	9,767	18,504	-	-	-	-	
100-200-6222	IT Services	-	-	23,281	19,529	19,529	19,086	
100-200-6240	General Contract Services	15,620	7,897	688	10,000	56,250	26,224	
100-200-6300	Equipment Maintenance	626	-	-	1,000	1,000	1,000	
100-200-6405	Postage	-	-	-	1,500	1,500	1,500	
100-200-6410	Departmental Supplies	2,324	688	904	3,000	3,000	3,000	
100-200-6500	Rents & Leases - Equipment	2,361	3,033	3,309	3,120	3,120	3,035	
100-200-6605	Advertising	-	-	-	100	100	100	
100-200-6610	Training & Travel	1,255	761	2,686	4,000	4,000	5,000	
100-200-6615	Travel & Meetings	-	-	-	-	-	500	
100-200-6620	Dues & Publications	494	300	410	500	500	885	
100-200-6625	Medical Services	-	-	62	100	100	100	
100-200	Total Operation & Maintenance	\$ 150,362	\$ 204,669	\$ 97,505	\$ 82,849	\$ 129,099	\$ 110,431	
100-200-7560	Machinery & Equipment Expense	\$ -	-	-	-	-	3,000	
100-200	Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
100-200	TOTAL EXPENSES - Finance	\$ 516,193	\$ 598,063	\$ 512,367	\$ 496,692	\$ 569,780	\$ 498,932	

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
Non Departmental							
100-250-6221	Consulting Services	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 20,000
100-250-6222	IT - Services	-	-	597	5,000	5,000	6,698
100-250-6230	Property Tax Admin Services	35,814	-	75,823	39,908	39,908	40,706
100-250-6231	Sale Tax County Allocation-Annex Area	62,156	64,540	64,689	70,000	70,000	70,000
100-250-6240	General Contract Services	7,162	2,741	1,031	3,000	3,000	3,000
100-250-6250	Insurance	47,981	69,565	68,070	85,479	85,479	88,352
100-250-6400	Office Supplies	12,879	14,299	15,271	14,200	14,200	14,200
100-250-6401	IT - Computer Supplies	5,057	5,728	-	5,000	5,000	5,000
100-250-6405	Postage	12,319	12,982	13,244	14,000	14,000	14,000
100-250-6500	Rents & Leases - Equipment	2,264	1,931	2,588	2,494	2,494	1,844
100-250-6635	Bank Service Charge	-	158	-	-	-	-
100-250-6680	Grant Expenditure - Bev Container	-	-	1,100	-	-	5,668
100-250-6681	Grant Expenditure - Tire Amnesty	-	-	2,117	-	-	-
100-250-6682	Grant Exp EECBG-Well Motors	-	-	100	-	-	-
100-250-6685	Grant Exp SJVAPCD Grant	52,005	-	-	-	-	-
100-250-6700	Telephone	25,062	25,215	27,997	25,000	25,000	12,000
100-250-6896	Cash Over /Short	35	116	41	-	-	-
100-250-6897	Cash Over /Short Recreation	62	(46)	70	-	-	-
100-250-6899	Miscellaneous Expense	1,612	6,503	240	500	500	500
100-250	Total Operation & Maintenance	\$ 264,407	\$ 203,731	\$ 272,978	\$ 267,081	\$ 267,081	\$ 281,968
100-250-7560	Machinery & Equipment Expense	-	16,354	-	-	-	-
100-250	Total Capital	\$ -	\$ 16,354	\$ -	\$ -	\$ -	\$ -
100-250-8006	Principal Expense - Banc of America	\$ -	\$ 16,778	\$ 14,170	\$ 19,337	\$ 19,337	\$ 33,043
100-250-8106	Interest Expense - Banc of America	-	26,774	24,129	23,594	23,594	30,325
100-250	Total Debt Service	\$ -	\$ 43,551	\$ 38,298	\$ 42,931	\$ 42,931	\$ 63,369
100-250	TOTAL EXPENSES - Non Depart	\$ 264,407	\$ 263,636	\$ 311,276	\$ 310,012	\$ 310,012	\$ 345,336

Account Number	Description	UNAUDITED As of: 02/24/16					
		2012-13 Actual	2013-14 Actual	Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
Planning							
100-300-6001	Salaries & Wages, Full-Time	\$ 224,300	\$ 219,012	\$ 240,746	\$ 239,854	\$ 239,854	\$ 271,659
100-300-6005	Overtime	64	-	-	1,000	1,000	1,000
100-300-6100	FICA/Medicare - Employer	3,207	3,107	3,455	3,466	3,466	3,906
100-300-6105	Retirement	56,586	58,016	66,652	66,542	66,542	51,220
100-300-6110	Worker's Compensation	5,179	7,085	11,903	7,809	7,809	1,610
100-300-6120	Medical Insurance	81,310	85,610	88,548	91,082	91,082	94,168
100-300-6123	Post Retirement Medical Insurance	2,171	2,133	2,738	3,360	3,360	3,360
100-300-6125	Dental Insurance	5,516	5,553	6,792	6,720	6,720	8,000
100-300-6130	Vision Insurance	950	990	1,102	1,200	1,200	1,200
100-300-6135	Life Insurance	393	358	756	1,600	1,600	1,548
100-300	Total Salary & Benefits	\$ 379,676	\$ 381,863	\$ 422,692	\$ 422,634	\$ 422,634	\$ 437,673
100-300-6210	Planning Services	\$ (189)	\$ -	\$ 3,523	\$ 2,350	\$ 2,350	\$ 2,350
100-300-6212	Grant Consulting	43,881	4,314	-	-	-	-
100-300-6220	Technical Services	10,776	19,283	-	-	-	-
100-300-6222	IT Services	-	-	24,443	21,621	21,621	17,982
100-300-6240	General Contract Services	269	27,042	31,125	5,180	5,805	26,412
100-300-6300	Equipment Maintenance	-	-	-	500	500	500
100-300-6410	Departmental Supplies	1,088	1,321	1,035	1,000	1,000	1,000
100-300-6411	Departmental Supplies - Planning Commission	-	-	8	100	100	100
100-300-6500	Rents & Leases - Equipment	5,398	7,250	6,794	7,507	7,507	6,921
100-300-6605	Advertising	1,897	2,676	3,211	3,000	3,000	3,000
100-300-6610	Training & Travel	675	4,689	2,843	3,285	3,285	3,510
100-300-6611	Training & Travel - Planning Commission	-	-	-	3,600	3,600	3,650
100-300-6620	Dues & Publications	1,154	955	502	2,035	2,035	2,340
100-300-6625	Medical Services	-	65	-	-	-	-
100-300	Total Operation & Maintenance	\$ 64,951	\$ 67,595	\$ 73,484	\$ 50,178	\$ 50,803	\$ 67,765
100-300-7501	Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,710
100-300	Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,710
100-300	TOTAL EXPENSES - Planning	\$ 444,627	\$ 449,457	\$ 496,175	\$ 472,812	\$ 473,437	\$ 508,148

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
Engineering, Building & Capital Projects							
100-305-6001	Salaries & Wages, Full-Time	\$ 139,369	\$ 191,528	\$ 124,976	\$ 118,139	\$ 118,139	\$ 117,541
100-305-6002	Salaries & Wages, Part-Time	21,487	-	-	-	-	-
100-305-6005	Overtime	17	-	25	1,000	1,000	1,000
100-305-6100	FICA/Medicare - Employer	3,215	2,621	1,684	1,723	1,723	1,716
100-305-6105	Retirement	33,481	24,397	18,895	24,471	24,471	14,851
100-305-6110	Worker's Compensation	4,427	5,928	6,032	3,864	3,864	4,837
100-305-6115	Unemployment Insurance	4,628	5,590	-	6,000	6,000	-
100-305-6120	Medical Insurance	23,461	41,084	39,807	46,350	46,350	41,920
100-305-6123	Post Retirement Medical Insurance	1,103	481	983	1,890	1,890	1,554
100-305-6125	Dental Insurance	2,524	2,340	3,161	3,444	3,444	3,700
100-305-6130	Vision Insurance	502	563	516	615	615	525
100-305-6135	Life Insurance	218	286	718	845	845	706
100-305-6145	Tuition Reimbursement	-	-	-	1,000	1,000	1,000
100-305	Total Salary & Benefits	\$ 234,433	\$ 274,818	\$ 196,798	\$ 209,340	\$ 209,340	\$ 189,350
100-305-6210	Building Contract Service	\$ 53,015	\$ 212,636	\$ 229,000	\$ 230,000	\$ 230,000	\$ 200,000
100-305-6220	Technical Services	6,839	13,502	-	-	-	-
100-305-6222	IT Services	-	-	17,235	12,998	12,998	13,351
100-305-6240	General Contract Services	17,434	22,947	1,148	1,000	1,938	918
100-305-6300	Equipment Maintenance	-	-	-	250	250	250
100-305-6315	Vehicle Maintenance	1,776	527	6	1,200	1,200	1,200
100-305-6410	Departmental Supplies	4,215	2,379	2,757	4,000	4,000	4,000
100-305-6411	Supplies - Graffiti Program	-	587	-	-	-	-
100-305-6425	Fuel	1,339	299	178	-	-	200
100-305-6440	Uniform	-	-	-	200	200	200
100-305-6500	Rents & Leases - Equipment	1,666	1,228	1,270	1,437	1,437	1,197
100-305-6605	Advertising	70	156	-	-	-	-
100-305-6610	Training & Travel	3,851	7,343	1,519	1,500	1,500	2,000
100-305-6620	Dues & Publications	847	3,951	308	275	275	275
100-305-6625	Medical Services	224	195	22	200	200	200
100-305-6700	Telephone	507	148	-	-	-	-
100-305	Total Operation & Maintenance - Building	\$ 91,785	\$ 265,896	\$ 253,443	\$ 253,060	\$ 253,998	\$ 223,792

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16				
				Actual 2014-15				
100-306-6215	Engineering Services	\$ -	\$ 21,681	\$ 557	\$ 30,000	\$ 30,000	\$ 15,000	
100-306-6220	Technical Services	-	3,958	-	-	-	-	
100-306-6222	IT Services	-	-	9,693	7,502	7,502	9,141	
100-306-6300	Equipment Maintenance	-	-	-	100	100	100	
100-306-6410	Departmental Supplies	-	6,253	1,666	2,000	2,000	2,375	
100-306-6440	Uniform	-	170	79	400	400	400	
100-306-6500	Rents & Leases - Equipment	-	812	886	836	836	813	
100-306-6610	Training & Travel	-	495	793	3,500	3,500	5,000	
100-306-6620	Dues & Publications	-	116	1,036	2,000	2,000	3,050	
100-306-6700	Telephone	-	1,041	1,013	2,000	2,000	2,000	
100-306	Total Operation & Maintenance - Engineering & Capital	\$ -	\$ 34,526	\$ 15,723	\$ 48,338	\$ 48,338	\$ 37,879	
100-305-7501	Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
100-305-7502	Office Equipment	-	-	-	-	-	1,000	
100-305-7504	Vehicle	-	-	-	-	-	-	
100-305-7560	Machinery & Equipment Expense	-	-	1,546	-	-	-	
100-305-7531	Museum project	-	-	-	-	-	26,000	
100-305	Total Capital	\$ -	\$ -	\$ 1,546	\$ -	\$ -	\$ 30,000	
100-305/306	TOTAL EXPENSES - Engineering, Building & Capital Projects	\$ 326,217	\$ 575,240	\$ 467,509	\$ 510,738	\$ 511,676	\$ 481,021	
Code Enforcement								
100-310-6001	Salaries & Wages, Full-Time	\$ 84,175	\$ 92,453	\$ 97,114	\$ 99,194	\$ 99,194	\$ 110,538	
100-310-6002	Salaries & Wages, Part-Time	3,768	2,477	-	-	-	-	
100-310-6005	Overtime	207	530	-	1,000	1,000	1,000	
100-310-6100	FICA/Medicare - Employer	1,512	1,526	1,376	1,453	1,453	1,618	
100-310-6105	Retirement	21,810	24,086	26,790	27,734	27,734	21,098	
100-310-6110	Worker's Compensation	3,342	4,507	6,316	6,318	6,318	8,404	
100-310-6120	Medical Insurance	28,181	30,872	31,499	32,213	32,213	32,168	
100-310-6123	Post Retirement Medical Insurance	1,099	1,140	1,336	1,680	1,680	1,680	
100-310-6125	Dental Insurance	2,818	2,917	3,319	3,360	3,360	4,000	
100-310-6130	Vision Insurance	467	516	551	600	600	600	
100-310-6135	Life Insurance	186	186	349	717	717	704	
100-310-6145	Tuition Reimbursement	-	-	-	1,000	1,000	1,000	
100-310	Total Salary & Benefits	\$ 147,566	\$ 161,209	\$ 168,651	\$ 175,269	\$ 175,269	\$ 182,810	

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16 Actual 2014-15				
100-310-6220	Technical Services	\$ 5,455	\$ 7,487	\$ 3,401	\$ -	\$ -	\$ -	\$ -
100-310-6222	IT Services	-	-	5,980	11,913	11,913	4,008	
100-310-6240	General Contract Services	39	764	93	250	250	250	
100-310-6241	Abatement Expense	2,566	38,749	25,773	25,000	25,000	25,000	
100-310-6300	Equipment Maintenance	945	-	87	1,500	1,500	1,500	
100-310-6315	Vehicle Maintenance	1,183	2,165	78	2,000	2,000	2,000	
100-310-6410	Departmental Supplies	701	320	302	1,000	1,000	1,000	
100-310-6411	Supplies - Graffiti Program	5,880	5,041	4,169	5,000	5,000	5,000	
100-310-6425	Fuel	4,003	3,395	3,335	3,500	3,500	3,500	
100-310-6440	Uniform	803	842	870	1,500	1,500	1,500	
100-310-6500	Rents & Leases - Equipment	1,666	2,040	2,156	2,142	2,142	2,010	
100-310-6610	Training & Travel	332	317	177	800	800	800	
100-310-6620	Dues & Publications	75	200	75	200	200	200	
100-310-6625	Medical Services	95	-	39	100	100	100	
100-310-6626	Abandoned Vehicle	-	-	-	18,000	18,000	18,000	
100-310-6700	Telephone	1,222	1,291	1,367	1,500	1,500	1,500	
100-310	Total Operation & Maintenance	\$ 24,966	\$ 62,612	\$ 47,903	\$ 74,405	\$ 74,405	\$ 66,368	
100-310	TOTAL EXPENSES - Code Enforcement	\$ 172,532	\$ 223,821	\$ 216,553	\$ 249,674	\$ 249,674	\$ 249,177	

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16 Actual 2014-15				
Fire - Station 1								
100-400-6001	Salaries & Wages, Full-Time	\$ 507,630	\$ 711,156	\$ 839,241	\$ 954,702	\$ 954,702	\$ 1,123,903	
100-400-6002	Salaries & Wages, Part-Time	16,808	16,062	4,032	-	-	-	
100-400-6005	Overtime - Suppression	115,232	80,975	92,027	86,655	86,655	88,000	
100-400-6006	Overtime - Strike Team	-	16,620	19,043	20,000	20,000	20,000	
100-400-6007	Overtime - Training	-	-	-	8,000	8,000	4,000	
100-400-6008	Overtime - Special Operations	-	-	-	5,000	5,000	5,000	
100-400-6015	Holiday Pay	8,854	14,712	18,161	19,173	19,173	30,102	
100-400-6020	Uniform Allowance	4,193	7,862	9,890	9,890	9,890	11,740	
100-400-6100	FICA/Medicare - Employer	10,165	12,114	14,061	14,836	14,836	18,724	
100-400-6105	Retirement	174,382	248,953	310,030	358,684	358,684	327,355	
100-400-6110	Worker's Compensation	39,421	57,802	83,299	105,634	105,634	118,699	
100-400-6115	Unemployment Insurance	-	-	4,030	-	-	-	
100-400-6120	Medical Insurance	122,261	188,649	223,306	267,604	267,604	278,209	
100-400-6123	Post Retirement Medical Insurance	4,249	6,006	8,061	11,004	11,004	12,264	
100-400-6125	Dental Insurance	9,256	13,783	19,714	22,008	22,008	29,201	
100-400-6130	Vision Insurance	1,651	2,706	3,113	3,930	3,930	4,380	
100-400-6135	Life Insurance	940	2,207	3,198	5,583	5,583	5,955	
100-400-6145	Tuition Reimbursement	-	3,974	3,567	6,000	6,000	6,000	
100-400	Total Salary & Benefits	\$ 1,015,042	\$ 1,383,579	\$ 1,654,772	\$ 1,898,702	\$ 1,898,702	\$ 2,083,531	
100-400-6220	Technical Services	\$ 12,674	\$ 26,739	\$ -	\$ -	\$ -	\$ -	
100-400-6222	IT Services	-	-	32,114	25,534	25,534	26,049	
100-400-6225	Public Safety Services	835	835	835	1,000	1,000	67,786	
100-400-6230	Firefighter Intern Program	33,390	60,345	58,248	48,840	48,840	50,000	
100-400-6231	ALS Paramedic Program	-	-	-	30,000	30,000	5,000	
100-400-6240	General Contract Services	10,927	8,651	10,606	11,000	14,750	12,173	
100-400-6241	Weed Abatement Expense	1,708	3,764	72	-	-	-	
100-400-6300	Equipment Maintenance	2,759	3,536	2,083	3,000	3,000	3,000	
100-400-6315	Vehicle Maintenance	15,122	22,498	5,376	15,000	15,000	20,000	
100-400-6400	Office Supplies	1,873	964	713	1,500	1,500	1,500	
100-400-6410	Departmental Supplies	7,884	5,201	6,329	8,000	8,000	6,000	
100-400-6415	Small Tools/Shop Supplies	1,330	714	669	1,000	1,000	1,000	
100-400-6420	Janitorial Supplies	998	1,029	1,285	1,500	1,500	1,500	
100-400-6425	Fuel	7,819	9,496	6,825	9,500	9,500	9,500	
100-400-6440	Uniform	1,554	2,748	1,122	5,000	5,000	5,000	
100-400-6500	Rents & Leases - Equipment	3,800	3,660	3,379	3,876	3,876	3,378	
100-400-6610	Training & Travel	359	2,603	823	4,000	4,000	4,000	

Account Number	Description	UNAUDITED			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 Actual 2014-15			
100-400-6611	CPR / First Aid Program	661	804	942	1,000	1,000	1,000
100-400-6612	Community Risk Reduction Program	-	-	1,648	2,500	2,500	2,500
100-400-6613	CERT/Emergency Management Program	-	-	2,500	5,000	5,000	5,000
100-400-6620	Dues & Publications	2,011	609	1,179	2,000	2,000	2,500
100-400-6625	Medical Services	1,110	4,636	4,514	7,000	7,000	16,000
100-400-6699	Volunteer Incentives	-	4,560	5,560	10,000	10,000	6,000
100-400-6700	Telephone	2,869	9,049	5,212	7,500	7,500	7,500
100-400-6710	Utilities - Building	9,713	8,889	8,519	9,500	9,500	9,500
100-400	Total Operation & Maintenance	\$ 119,397	\$ 181,330	\$ 162,449	\$ 213,250	\$ 217,000	\$ 265,886
100-400-8000	Principal Expense	\$ 40,177	\$ 20,622	\$ -	\$ -	\$ -	\$ -
100-400-8100	Interest Expense	1,997	390	-	-	-	-
100-400	Total Debt Service	\$ 42,174	\$ 21,012	\$ -	\$ -	\$ -	\$ -
100-400	TOTAL EXPENSES - Fire	\$ 1,176,612	\$ 1,585,921	\$ 1,819,543	\$ 2,111,952	\$ 2,115,702	\$ 2,349,417

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
Police							
100-500-6225	Public Safety Services	\$ 3,428,704	\$ 3,550,148	\$ 3,655,769	\$ 3,959,423	\$ 3,959,423	\$ 4,175,532
100-500-6224	Public Safety Services SRO	-	-	-	-	-	25,000
100-500-6226	Abandoned Vehicle Costs	18,169	29,757	-	-	-	-
100-500-6227	State Grant - COPS	101,057	100,075	106,230	100,000	100,000	100,000
100-500-6228	OTS - 2007 Grant	12,556	-	-	-	-	-
100-500-6229	Community Complex Security	-	43,122	63,596	68,266	68,266	-
100-500-6230	Animal Control	59,448	41,341	13,387	61,637	61,637	46,991
100-500-6231	StanCo DEA	32,706	35,109	43,843	33,540	33,540	7,157
100-500-6233	OTS Sobriety CheckPoint Program	7,051	3,979	-	-	-	-
100-500-6234	BSCC Alloc Realign Grant	-	-	9,661	62,246	62,246	-
100-500-6240	General Contract Services	40,876	9,611	7,190	9,000	9,000	9,000
100-500-6300	Equipment Maintenance	-	1,500	1,613	5,150	5,150	5,285
100-500-6410	Departmental Supplies	1,266	262	589	3,000	3,000	3,079
100-500-6505	Rents & Leases - Building	50,698	52,170	53,615	55,008	55,008	56,449
100-500-6645	Community Outreach Supplies	150	-	1,825	2,000	2,000	2,052
100-500-6700	Telephone	12,951	12,514	8,211	10,000	10,000	10,262
100-500-6710	Utilities	6,421	7,000	9,018	9,500	9,500	9,749
100-500	Total Operation & Maintenance	\$ 3,772,053	\$ 3,886,588	\$ 3,974,917	\$ 4,378,769	\$ 4,378,769	\$ 4,450,556
100-500-7504	Vehicle	-	-	-	-	62,169	-
100-500	Total Capital	-	-	-	-	62,169	-
100-500	TOTAL EXPENSES - Police	\$ 3,772,053	\$ 3,886,588	\$ 3,974,917	\$ 4,378,769	\$ 4,440,938	\$ 4,450,556

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16				
				Actual 2014-15				
Crossing Guards								
100-510-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ 10,571	\$ 13,255	\$ 13,255	\$ 0.00	
100-510-6002	Salaries & Wages, Part-Time	41,696	52,457	51,711	56,520	56,520	-	
100-510-6005	Overtime	-	-	639	-	-	-	
100-510-6100	FICA/Medicare - Employer	3,190	4,013	4,114	4,516	4,516	(0.00)	
100-510-6105	Retirement	-	-	1,794	2,646	2,646	(0.00)	
100-510-6110	Worker's Compensation	-	-	621	844	844	(0.00)	
100-510-6115	Unemployment Insurance	3,692	1,935	6,010	2,000	2,000	-	
100-510-6120	Medical Insurance	-	-	2,295	3,275	3,275	(0.00)	
100-510-6123	Post Retirement Medical Insurance	-	-	180	336	336	-	
100-510-6125	Dental Insurance	-	-	372	672	672	(0.00)	
100-510-6130	Vision Insurance	-	-	76	120	120	-	
100-510-6135	Life Insurance	-	-	120	123	123	0.00	
100-510-6145	Tuition Reimbursement	-	-	-	-	-	-	
100-510	Total Salary & Benefits	\$ 48,578	\$ 58,405	\$ 78,502	\$ 84,307	\$ 84,307	\$ -	
100-510-6410	Departmental Supplies	\$ 564	\$ 624	\$ 1,358	\$ 2,000	\$ 2,000	-	
100-510-6240	General Contract Services	-	-	-	-	-	125,000	
100-510-6610	Training & Travel	764	465	261	500	500	-	
100-510-6625	Medical Services	-	-	624	500	500	-	
100-510	Total Operation & Maintenance	\$ 1,328	\$ 1,089	\$ 2,243	\$ 3,000	\$ 3,000	\$ 125,000	
100-510	TOTAL EXPENSES - Crossing Guards	\$ 49,906	\$ 59,495	\$ 80,745	\$ 87,307	\$ 87,307	\$ 125,000	

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
Recreation Administration							
100-600-6001	Salaries & Wages, Full-Time	\$ 246,799	\$ 79,885	\$ 89,637	\$ 102,751	\$ 102,751	\$ 219,225
100-600-6002	Salaries & Wages, Part-time	10,351	10,874	15,568	15,572	15,572	15,370
100-600-6005	Overtime	7,771	1,677	3,064	1,500	1,500	1,500
100-600-6100	FICA/Medicare - Employer	4,462	1,631	1,794	2,595	2,595	4,335
100-600-6105	Retirement	60,536	11,061	12,403	12,896	12,896	23,490
100-600-6110	Worker's Compensation	9,977	3,040	4,914	6,821	6,821	2,941
100-600-6120	Medical Insurance	69,942	24,309	25,740	25,569	25,569	47,865
100-600-6123	Post Retirement Medical Insurance	2,294	608	850	1,470	1,470	2,730
100-600-6125	Dental Insurance	5,921	1,203	2,115	2,940	2,940	6,500
100-600-6130	Vision Insurance	1,005	285	332	525	525	975
100-600-6135	Life Insurance	499	158	657	630	630	1,266
100-600-6145	Tuition Reimbursement	-	-	-	1,000	1,000	1,000
100-600	Total Salary & Benefits	\$ 419,559	\$ 134,731	\$ 157,074	\$ 174,268	\$ 174,268	\$ 327,196

Account Number	Description	UNAUDITED						
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17	
100-600-6220	Technical Services	\$ 7,104	\$ 10,960	\$ -	\$ -	\$ -	\$ -	
100-600-6222	IT Services	-	-	15,693	13,329	13,329	12,211	
100-600-6229	Community Complex Security	-	-	-	-	-	35,000	
100-600-6240	General Contract Services	34,095	9,032	4,628	6,190	8,299	9,509	
100-600-6223	Tourism	-	-	-	-	-	2,500	
100-600-6310	Facility Maintenance	8,860	9,139	14,135	14,500	14,500	14,500	
100-600-6315	Vehicle Maintenance	2,957	656	938	2,500	2,500	2,500	
100-600-6410	Departmental Supplies	2,418	2,188	2,595	2,500	2,500	3,100	
100-600-6425	Fuel	2,545	4,077	3,084	2,800	2,800	2,800	
100-600-6440	Uniform	-	24	-	-	-	-	
100-600-6500	Rents & Leases - Equipment	4,557	6,809	7,190	6,189	6,189	6,720	
100-600-6505	Rents & Leases - Buildings	22,967	-	-	-	-	-	
100-600-6605	Advertising	15,389	17,912	16,101	16,500	16,500	17,700	
100-600-6610	Training & Travel	3,592	5,779	9,347	7,386	7,386	7,000	
100-600-6620	Dues & Publications	712	1,365	990	1,200	1,200	1,300	
100-600-6625	Medical Services	577	405	497	2,000	2,000	1,000	
100-600-6700	Telephone	3,912	2,718	3,949	2,500	2,500	3,000	
100-600-7550	Improvements Expense	-	-	24,006	-	-	-	
100-600-7560	Machinery & Equipment Expense	-	-	2,928	-	-	-	
100-600	Total Operation & Maintenance	\$ 109,686	\$ 71,064	\$ 106,082	\$ 77,594	\$ 79,703	\$ 118,841	
100-600	TOTAL EXPENSES - Recreation Adm	\$ 529,245	\$ 205,795	\$ 263,155	\$ 251,862	\$ 253,972	\$ 446,037	

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16 Actual 2014-15				
Recreation Programs								
100-605-6001	Salaries & Wages, Full-Time	\$ -	\$ 85,731	\$ 45,255	\$ 52,464	\$ 52,464	\$ 3,764	
100-605-6002	Salaries & Wages, Part-time	61,639	88,433	72,811	63,784	63,784	5,242	
100-605-6005	Overtime	-	3,872	2,301	2,314	2,314	2,314	
100-605-6100	FICA/Medicare - Employer	4,653	7,954	5,492	4,865	4,865	1,382	
100-605-6105	Retirement	62	20,682	9,242	11,884	11,884	247	
100-605-6110	Worker's Compensation	-	3,855	2,512	2,806	2,806	286	
100-605-6115	Unemployment Insurance	52	99	2,996	200	200	200	
100-605-6120	Medical Insurance	-	21,969	13,412	14,946	14,946	894	
100-605-6123	Post Retirement Medical Insurance	-	1,079	613	840	840	84	
100-605-6125	Dental Insurance	-	2,696	1,281	1,680	1,680	200	
100-605-6130	Vision Insurance	-	488	251	300	300	30	
100-605-6135	Life Insurance	-	174	589	363	363	31	
100-605	Total Salary & Benefits	\$ 66,406	\$ 237,032	\$ 156,755	\$ 156,447	\$ 156,447	\$ 14,672	

Account Number	Description	UNAUDITED			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 Actual 2014-15			
100-605-6240	General Contract Services	\$ 19	\$ 416	\$ -	\$ -	\$ -	\$ -
100-605-6220	Technical Services	4,476	9,024	-	-	-	-
100-605-6222	IT Services	-	-	11,488	8,246	8,246	10,176
100-605-6605	Advertising	69	312	-	-	-	-
100-605-6610	Training & Travel	-	255	336	-	-	-
100-605-6625	Medical Services	-	871	274	500	500	500
100-605-6899	Rec Ware/Credit Card Fee	4,985	6,627	6,872	6,500	6,500	7,000
100-605-6905	Tiny Tots	-	-	34	3,595	3,595	-
100-605-6906	Art Classes	-	-	68	300	300	300
100-605-6910	Tennis	-	-	-	1,500	1,500	980
100-605-6924	Youth Development	2,051	5,413	(301)	-	-	-
100-605-6925	Youth Sports	13,414	23	301	-	-	-
100-605-6927	Patterson Youth Basketball	-	5,348	4,766	5,990	5,990	-
100-605-6928	Youth Flag Football	-	6,894	8,417	8,080	8,080	-
100-605-6931	Swim Team	-	4,995	-	-	-	-
100-605-6940	Contract Programs	-	892	7,033	7,275	7,275	6,000
100-605-6950	Adult Programs	-	131	2,143	4,300	4,300	-
100-605-6955	Community Programs	421	287	191	895	895	-
100-605-6972	Pat Yth Outdr Sk Ed Grant Exp	-	52	-	-	-	-
100-605-6975	New Programs	-	9,179	3,224	1,469	1,469	1,000
100-605-6976	Special Events	7,097	4,567	2,321	2,500	2,500	6,000
100-605-6988	Day Camp	6,648	6,753	60	-	-	-
100-605	Total Operation & Maintenance	\$ 39,181	\$ 62,040	\$ 47,226	\$ 51,150	\$ 51,150	\$ 31,956
100-605-7510	Computer Equipment	\$ -	\$ 1,430	\$ -	\$ -	\$ -	\$ -
100-605	Total Capital	\$ -	\$ 1,430	\$ -	\$ -	\$ -	\$ -
100-605	TOTAL EXPENSES - Rec Programs	\$ 105,587	\$ 300,502	\$ 203,981	\$ 207,597	\$ 207,597	\$ 46,628

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED	Budget 2015-16	Projected	Budget 2016-17
				As of: 02/24/16 Actual 2014-15		Budget 2015-16	
Recreation Youth Development and Camps							
100-606-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ 18,149	\$ 17,145	\$ 17,145	\$ 30,286
100-606-6002	Salaries & Wages, Part-time	-	-	44,190	55,676	55,676	35,302
100-606-6003	Salaries & Wages, PYOSE Grant	-	2,997	1,489	-	-	-
100-606-6005	Overtime	-	-	1,727	500	500	-
100-606-6100	FICA/Medicare - Employer	-	229	3,783	3,885	3,885	3,124
100-606-6105	Retirement	-	-	4,835	4,404	4,404	5,567
100-606-6110	Worker's Compensation	-	-	1,224	1,003	1,003	2,217
100-606-6120	Medical Insurance	-	-	3,902	3,513	3,513	5,642
100-606-6123	Post Retirement Medical Insurance	-	-	267	294	294	504
100-606-6125	Dental Insurance	-	-	634	588	588	1,200
100-606-6130	Vision Insurance	-	-	116	105	105	180
100-606-6135	Life Insurance	-	-	143	120	120	205
100-606	Total Salary & Benefits	\$ -	\$ 3,226	\$ 80,459	\$ 87,233	\$ 87,233	\$ 84,227
100-606-6222	IT Services	\$ -	\$ -	\$ 4,712	\$ 3,375	\$ 3,375	\$ 4,070
100-606-6410	Departmental Supplies	-	-	1,217	1,500	1,500	1,500
100-606-6605	Advertising	-	-	425	500	500	500
100-606-6610	Training and Travel	-	-	942	500	500	1,500
100-606-6625	Medical Services	-	140	1,116	500	500	500
100-606-6924	Youth Action Commission	-	67	2,433	3,000	3,000	3,000
100-606-6926	Teens on Board	-	-	-	1,500	1,500	-
100-606-6928	Extreme Tuesdays	-	-	274	2,000	2,000	972
100-606-6929	Jr. Leader	-	-	677	1,575	1,575	3,150
100-606-6940	Contract Programs	-	-	35	-	-	500
100-606-6972	Patterson Youth Outdoor Skills Education Grant	-	1,364	30,893	-	-	-
100-606-6975	New Programs	-	-	-	-	-	500
100-606-6988	Day Camp	-	-	8,826	18,078	18,078	12,790
100-606	Total Operation & Maintenance	\$ -	\$ 1,570	\$ 51,550	\$ 32,528	\$ 32,528	\$ 28,982
100-606	TOTAL EXPENSES - Youth Development	\$ -	\$ 4,797	\$ 132,009	\$ 119,761	\$ 119,761	\$ 113,209

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16 Actual 2014-15				
Recreation Sports								
100-607-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ -	\$ -	\$ -	8,001	\$ 36,854
100-607-6002	Salaries & Wages, Part-time Clerical	-	-	-	-	-	4,500	7,365
100-607-6003	Salaries & Wages, Part-Time Maintenance	-	-	-	-	-	2,700	7,500
100-607-6004	Salaries & Wages, Part-Time Programs	-	-	-	-	-	6,480	72,322
100-607-6005	Overtime	-	-	-	-	-	-	-
100-607-6100	FICA/Medicare - Employer	-	-	-	-	-	2,852	7,204
100-607-6101	FICA/Medicare - Employer PYOSE Grant	-	-	-	-	-	-	-
100-607-6105	Retirement	-	-	-	-	-	524	2,416
100-607-6110	Worker's Compensation	-	-	-	-	-	608	2,802
100-607-6120	Medical Insurance	-	-	-	-	-	1,885	7,148
100-607-6123	Post Retirement Medical Insurance	-	-	-	-	-	75	840
100-607-6125	Dental Insurance	-	-	-	-	-	500	2,000
100-607-6130	Vision Insurance	-	-	-	-	-	75	300
100-607-6135	Life Insurance	-	-	-	-	-	10,944	342
100-607-6145	Tuition Reimbursement	-	-	-	-	-	-	-
100-607	Total Salary & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	39,145	\$ 147,093

Account Number	Description	UNAUDITED						
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17	
100-607-6222	IT Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,246
100-607-6410	Departmental Supplies	-	-	-	-	-	-	1,000
100-607-6605	Advertising	-	-	-	-	-	-	1,000
100-607-6610	Training & Travel	-	-	-	-	-	-	1,500
100-607-6625	Medical Services	-	-	-	-	-	-	500
100-607-6905	Tiny Tots	-	-	-	-	-	-	3,000
100-607-6926	Youth Base/Softball	-	-	-	-	-	-	1,000
100-607-6927	Patterson Youth Basketball	-	-	-	-	-	-	5,990
100-607-6928	Youth Flag Football	-	-	-	-	-	-	8,080
100-607-6930	Youth Soccer	-	-	-	-	-	-	39,322
100-607-6940	Contract Programs	-	-	-	-	-	-	900
100-607-6950	Adult Programs	-	-	-	-	-	-	5,728
100-607-6955	Community Programs	-	-	-	-	-	-	895
100-607-6975	New Programs	-	-	-	-	-	-	500
100-607	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	77,661
100-607-7560	Machinery & Equipment Expense	-	-	-	-	-	-	-
100-607	Total Capital							
100-607	TOTAL EXPENSES - Recreation Sports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,145	\$ 224,754
Aquatic Center								
100-610-6001	Salaries & Wages, Full-Time	\$ 20,210	\$ 49,871	\$ 45,410	\$ 49,467	\$ 49,467	\$ 49,467	35,134
100-610-6002	Salaries & Wages, Part-Time	80,433	92,439	94,238	117,304	117,304	117,304	127,252
100-610-6005	Overtime	991	2,738	3,769	7,650	7,650	7,650	4,000
100-610-6100	FICA/Medicare - Employer	6,470	7,444	6,878	7,604	7,604	7,604	10,347
100-610-6105	Retirement	5,197	11,847	8,832	10,123	10,123	10,123	4,232
100-610-6110	Worker's Compensation	859	2,444	2,804	3,300	3,300	3,300	3,168
100-610-6115	Unemployment Insurance	6,954	5,334	4,757	5,800	5,800	5,800	5,800
100-610-6120	Medical Insurance	4,571	15,284	14,539	15,529	15,529	15,529	10,276
100-610-6123	Post Retirement Medical Insurance	296	566	601	840	840	840	630
100-610-6125	Dental Insurance	756	1,386	1,208	1,680	1,680	1,680	1,500
100-610-6130	Vision Insurance	125	257	252	300	300	300	225
100-610-6135	Life Insurance	46	100	612	359	359	359	253
100-610	Total Salary & Benefits	\$ 126,908	\$ 189,710	\$ 183,899	\$ 219,955	\$ 219,955	\$ 219,955	\$ 202,816

Account Number	Description	UNAUDITED As of: 02/24/16					Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	Actual 2014-15					
100-610-6240	General Contract Services	\$ 4,016	\$ 3,358	\$ 7,447	\$ 5,572	\$ 5,572	\$ 18,277		
100-610-6220	Technical Services	7,159	15,468	-	-	-	-		
100-610-6222	IT Services	-	-	19,064	13,500	13,500	16,282		
100-610-6310	Facility Maintenance	9,967	11,250	14,239	14,700	14,700	14,700		
100-610-6410	Departmental Supplies	3,176	3,603	4,383	5,000	5,000	2,000		
100-610-6412	Departmental Supplies - Programs	-	-	-	-	-	2,000		
100-610-6411	Swim Team Supplies	-	-	8,428	4,550	4,550	4,550		
100-610-6430	Chemicals	34,532	34,219	29,012	30,200	30,200	30,200		
100-610-6435	Safety Supplies	764	43	2,385	2,325	2,325	2,325		
100-610-6440	Uniform	-	-	250	133	133	1,133		
100-610-6500	Rent & Leases - Equipment	729	749	691	793	793	691		
100-610-6605	Advertising	108	65	525	500	500	500		
100-610-6610	Training & Travel	3,828	2,575	4,069	2,325	2,325	2,325		
100-610-6620	Dues & Publications	-	-	-	-	-	200		
100-610-6625	Medical Services	1,235	1,577	1,703	1,200	1,200	1,200		
100-610-6700	Telephone	-	-	94	-	-	-		
100-610-6705	Utilities	38,345	31,084	23,366	28,300	28,300	25,000		
100-610-6760	Permits & Fees	880	880	-	886	886	886		
100-610-6985	Concession Stand	9,401	10,093	9,809	6,500	6,500	7,500		
100-610	Total Operation & Maintenance	\$ 114,139	\$ 114,964	\$ 125,466	\$ 116,484	\$ 116,484	\$ 129,769		
100-610	TOTAL EXPENSES - Aquatic Center	\$ 241,047	\$ 304,673	\$ 309,365	\$ 336,439	\$ 336,439	\$ 332,585		

Account Number	Description	UNAUDITED			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 Actual 2014-15			
Hammon Senior Center							
100-611-6001	Salaries & Wages, Full-Time	\$ -	\$ 57,683	\$ 75,244	\$ 95,092	\$ 95,092	\$ 70,852
100-611-6002	Salaries & Wages, Part-time	9,652	33,359	53,556	49,167	49,167	73,260
100-611-6005	Overtime	-	2,994	4,490	2,645	2,645	2,645
100-611-6100	FICA/Medicare - Employer	738	2,690	3,762	5,165	5,165	6,653
100-611-6105	Retirement	-	12,434	14,700	19,274	19,274	8,503
100-611-6110	Worker's Compensation	-	2,845	4,729	6,434	6,434	6,380
100-611-6115	Unemployment Insurance	-	-	-	-	-	724
100-611-6120	Medical Insurance	-	20,737	21,348	21,706	21,706	34,848
100-611-6123	Post Retirement Medical Insurance	-	523	922	1,554	1,554	1,260
100-611-6125	Dental Insurance	-	1,223	1,784	3,108	3,108	3,000
100-611-6130	Vision Insurance	-	241	365	555	555	450
100-611-6135	Life Insurance	-	110	630	687	687	514
100-611-6145	Tuition Reimbursement	-	-	-	1,000	1,000	1,000
100-611	Total Salary & Benefits	\$ 10,390	\$ 134,839	\$ 181,530	\$ 206,388	\$ 206,388	\$ 210,089
100-611-6240	General Contract Services	\$ 9,902	\$ 8,686	\$ 13,728	\$ 14,130	\$ 14,130	\$ 18,353
100-611-6220	Technical Services	4,476	8,574	-	-	-	-
100-611-6222	IT Services	-	-	11,969	8,437	8,437	10,176
100-611-6310	Maintenance	10,549	19,119	18,318	18,300	18,300	18,300
100-611-6410	Departmental Supplies	3,039	5,432	6,731	5,700	5,700	5,300
100-611-6411	Departmental Supplies - Programs	-	-	-	2,500	2,500	7,500
100-611-6425	Fuel	-	-	-	500	500	1,000
100-611-6440	Uniforms	-	32	-	265	265	400
100-611-6605	Advertising	156	-	-	300	300	300
100-611-6610	Training & Travel	-	227	375	1,260	1,260	1,500
100-611-6620	Dues & Publications	-	-	-	500	500	150
100-611-6705	Utilities	21,550	18,459	15,267	14,000	14,000	14,000
100-611-6760	Permits & Fees	856	856	856	1,000	1,000	1,500
100-611-6955	Senior Meals Program	7,580	3,693	5,000	5,000	5,000	-
100-611	Total Operation & Maintenance	\$ 58,108	\$ 65,077	\$ 72,243	\$ 71,892	\$ 71,892	\$ 78,479
100-611	TOTAL EXPENSES - Hammon Senior Center	\$ 68,499	\$ 199,916	\$ 253,773	\$ 278,280	\$ 278,280	\$ 288,568

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16 Actual 2014-15				
Teen Center								
100-612-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ 8,985	\$ 6,985	\$ 6,985	\$ 6,985	\$ 20,191
100-612-6002	Salaries & Wages, Part-time	-	15,464	24,548	21,491	21,491	21,491	23,965
100-612-6005	Overtime	-	-	745	500	500	500	500
100-612-6100	FICA/Medicare - Employer	-	1,183	2,019	1,459	1,459	1,459	2,123
100-612-6105	Retirement	-	-	2,392	1,888	1,888	1,888	3,711
100-612-6110	Worker's Compensation	-	-	602	430	430	430	1,478
100-612-6115	Unemployment Insurance	-	-	-	-	-	-	-
100-612-6120	Medical Insurance	-	-	1,827	1,506	1,506	1,506	3,761
100-612-6123	Post Retirement Medical Insurance	-	-	131	126	126	126	336
100-612-6125	Dental Insurance	-	-	328	252	252	252	800
100-612-6130	Vision Insurance	-	-	55	45	45	45	120
100-612-6135	Life Insurance	-	-	132	51	51	51	137
100-612	Total Salary & Benefits	\$ -	\$ 16,647	\$ 41,765	\$ 34,732	\$ 34,732	\$ 34,732	\$ 57,122
100-612-6222	IT Services	\$ -	\$ -	\$ 1,887	\$ 1,687	\$ 1,687	\$ 1,687	\$ 2,113
100-612-6310	Maintenance	-	5,242	4,520	6,000	6,000	6,000	6,000
100-612-6410	Departmental Supplies	-	3,687	2,424	2,720	2,720	2,720	2,720
100-612-6411	Departmental Supplies - Program	-	-	3,354	3,150	3,150	3,150	2,000
100-612-6500	Rents & Leases-Equipment	-	493	1,390	1,224	1,224	1,224	1,530
100-612-6505	Rents & Leases-Buildings	-	25,092	25,848	25,500	25,500	25,500	25,500
100-612-6605	Advertising	-	102	-	-	-	-	-
100-612-6625	Medical Services	-	335	47	200	200	200	200
100-612-6700	Telephone	-	1,164	1,465	1,500	1,500	1,500	1,500
100-612-6705	Utilities	-	865	1,486	2,400	2,400	2,400	2,400
100-612	Total Operation & Maintenance	\$ -	\$ 36,980	\$ 42,421	\$ 44,381	\$ 44,381	\$ 44,381	\$ 43,963
100-612	TOTAL EXPENSES - Teen Center	\$ -	\$ 53,627	\$ 84,187	\$ 79,113	\$ 79,113	\$ 79,113	\$ 101,085

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
Building Maintenance							
100-700-6001	Salaries & Wages, Full-Time	\$ 37,289	\$ 38,887	\$ 42,048	\$ 41,915	\$ 41,915	\$ 94,447
100-700-6002	Salaries & Wages, Part-Time	17,131	19,597	18,717	14,790	14,790	21,534
100-700-6005	Overtime	7,886	6,109	4,565	6,000	6,000	6,000
100-700-6100	FICA/Medicare - Employer	1,965	759	918	1,805	1,805	3,076
100-700-6105	Retirement	8,683	11,262	12,044	11,327	11,327	17,668
100-700-6110	Worker's Compensation	2,394	2,757	3,497	3,753	3,753	10,234
100-700-6115	Unemployment Insurance	-	-	-	-	-	-
100-700-6120	Medical Insurance	9,726	10,782	18,769	23,265	23,265	41,103
100-700-6123	Post Retirement Medical Insurance	622	630	700	840	840	1,680
100-700-6125	Dental Insurance	1,562	1,622	1,769	1,680	1,680	4,000
100-700-6130	Vision Insurance	256	284	299	300	300	600
100-700-6135	Life Insurance	94	95	170	342	342	665
100-700	Total Salary & Benefits	\$ 87,607	\$ 92,785	\$ 103,496	\$ 106,017	\$ 106,017	\$ 201,007
100-700-6220	Technical Services	\$ 1,793	\$ 3,023	\$ -	\$ -	\$ -	\$ -
100-700-6222	IT Services	-	-	4,616	3,336	3,336	4,048
100-700-6240	General Contract Services	26,937	21,179	23,253	27,392	27,548	27,698
100-700-6305	Building Maintenance	20,722	15,264	18,392	22,000	22,000	22,000
100-700-6307	Building Maintenance (CtrBldg)	869	1,585	3,040	1,000	1,000	2,000
100-700-6315	Vehicle & Equipment Maintenance	930	445	2,170	1,500	1,500	1,500
100-700-6410	Departmental Supplies	1,055	2,558	2,697	2,000	2,000	3,000
100-700-6415	Small Tools/Shop Supplies	344	885	431	1,000	1,000	1,500
100-700-6420	Janitorial Supplies	9,588	11,350	10,534	8,700	8,700	8,700
100-700-6425	Fuel	3,951	1,718	1,253	2,000	2,000	2,000
100-700-6435	Safety Supplies	592	-	435	500	500	500
100-700-6440	Uniform	767	501	672	670	670	800
100-700-6500	Rents & Leases - Equipment	65	-	-	100	100	100
100-700-6610	Training	51	72	127	-	-	350
100-700-6700	Telephone	797	1,254	380	1,000	1,000	1,000
100-700-6710	Utilities - Building	55,870	48,885	37,480	50,000	50,000	50,000
100-700-6760	Permits and Fees	-	1,105	1,278	675	675	675
100-700	Total Operation & Maintenance	\$ 124,331	\$ 109,822	\$ 106,758	\$ 121,873	\$ 122,029	\$ 125,871
100-700	TOTAL EXPENSES - Bldg Maint	\$ 211,938	\$ 202,607	\$ 210,254	\$ 227,890	\$ 228,047	\$ 326,878

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED	Budget 2015-16	Projected	Budget
				As of: 02/24/16 Actual 2014-15		Budget 2015-16	Budget 2016-17
City Hall Annex							
100-701-6240	General Contract Services	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -
100-701-6305	Building Maintenance	522	-	-	1,000	1,000	1,000
100-701-6710	Utilities - Building	593	148	-	-	-	-
100-701-6750	Property Tax	3,280	-	-	-	-	-
100-701	Total Operation & Maintenance	\$ 4,445	\$ 148	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
100-701	TOTAL EXPENSES - City Hall Annex	\$ 4,445	\$ 148	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Sports Park Maintenance							
100-705-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ 53,086	\$ 54,956	\$ 54,956	\$ 38,456
100-705-6002	Salaries & Wages, Part-time-Clerical	-	-	-	6,258	17,025	600
100-705-6003	Salaries & Wages, Part-time-Sports and Maintenance	-	-	-	-	-	21,534
100-705-6004	Salaries & Wages, Part-time-Maint.-Opening/Closing	-	-	-	-	-	43,068
100-705-6005	Overtime	-	-	467	1,000	1,000	1,000
100-705-6100	FICA/Medicare - Employer	-	-	758	1,262	2,085	5,539
100-705-6105	Retirement	-	-	14,272	14,829	14,829	7,068
100-705-6110	Worker's Compensation	-	-	4,154	4,914	4,914	4,094
100-705-6115	Unemployment Insurance	-	-	-	-	-	-
100-705-6120	Medical Insurance	-	-	22,741	23,265	23,265	18,586
100-705-6123	Post Retirement Medical Insurance	-	-	675	840	840	840
100-705-6125	Dental Insurance	-	-	1,675	1,680	1,680	2,000
100-705-6130	Vision Insurance	-	-	275	300	300	300
100-705-6135	Life Insurance	-	-	196	409	409	396
100-705-6145	Tuition Reimbursement	-	-	-	200	200	200
100-705	Total Salary & Benefits	\$ -	\$ -	\$ 98,299	\$ 109,912	\$ 121,502	\$ 143,682

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16 Actual 2014-15				
100-705-6222	IT Services	\$ -	\$ -	\$ 2,035	\$ 1,736	\$ 1,736	\$ 2,658	
100-705-6240	General Contract Services	-	-	19,038	29,368	29,368	29,400	
100-705-6310	Maintenance	-	76	17,775	18,000	18,000	18,000	
100-705-6315	Vehicle/ Equipment Maintenance	-	-	1,597	1,500	1,500	2,400	
100-705-6316	Vandalism & Unexpected Repairs	-	-	742	1,000	1,000	1,000	
100-705-6410	Departmental Supplies	-	-	858	2,000	2,000	2,000	
100-705-6415	Small Tools/Shop Supplies	-	-	691	400	400	400	
100-705-6420	Janitorial Supplies (restrooms)	-	-	-	-	-	6,000	
100-705-6425	Fuel	-	-	1,328	1,700	1,700	1,900	
100-705-6430	Chemicals	-	-	5,778	5,800	5,800	5,800	
100-705-6435	Safety Supplies	-	-	98	200	200	250	
100-705-6440	Uniform	-	-	494	850	850	850	
100-705-6500	Rents & Leases - Equipment	-	-	-	500	500	500	
100-705-6605	Advertising	-	-	-	100	100	100	
100-705-6610	Training & Meetings	-	-	2,734	1,930	1,930	1,900	
100-705-6620	Dues & Publications	-	-	150	870	870	870	
100-705-6625	Medical Services	-	-	50	100	100	100	
100-705-6700	Telephone	-	-	153	2,292	2,292	2,000	
100-705-6705	Utilities	-	-	71,370	66,792	66,792	67,000	
100-705-6760	Permits & Fees	-	-	-	450	450	600	
100-705	Total Operation & Maintenance	\$ -	\$ 76	\$ 124,890	\$ 135,588	\$ 135,588	\$ 143,728	
100-705	TOTAL EXPENSES - Sports Park	\$ -	\$ 76	\$ 223,189	\$ 245,500	\$ 257,090	\$ 287,410	

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16 Actual 2014-15				
Park Maintenance								
100-710-6001	Salaries & Wages, Full-Time	\$ 137,980	\$ 133,589	\$ 91,988	\$ 120,374	\$ 120,374	\$ 140,693	
100-710-6002	Salaries & Wages, Part-Time	9,156	14,328	16,280	20,174	30,941	20,765	
100-710-6003	Salaries & Wages, PT, Mowing Services	-	-	-	-	-	21,727	
100-710-6005	Overtime	477	1,060	1,612	2,000	2,000	2,000	
100-710-6100	FICA/Medicare - Employer	2,686	3,027	1,486	3,305	4,129	5,304	
100-710-6105	Retirement	34,724	35,096	24,613	33,410	33,410	26,647	
100-710-6110	Worker's Compensation	5,928	7,142	5,981	8,335	8,335	9,907	
100-710-6115	Unemployment Insurance	3,537	953	(212)	1,133	1,133	1,133	
100-710-6120	Medical Insurance	60,806	64,650	45,973	58,161	58,161	58,080	
100-710-6123	Post Retirement Medical Insurance	1,630	1,663	1,351	2,100	2,100	2,100	
100-710-6125	Dental Insurance	4,191	4,254	3,349	4,200	4,200	5,000	
100-710-6130	Vision Insurance	699	751	559	750	750	750	
100-710-6135	Life Insurance	303	296	607	884	884	852	
100-710-6145	Tuition Reimbursement	1,000	1,000	606	1,000	1,000	1,000	
100-710	Total Salary & Benefits	\$ 263,117	\$ 267,808	\$ 194,194	\$ 255,826	\$ 267,417	\$ 295,958	

Account Number	Description	UNAUDITED						
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17	
100-710-6220	Technical Services	\$ 6,524	\$ 8,366	\$ 3,000	\$ 3,000	\$ 3,000	\$ 4,458	
100-710-6222	IT Services	-	-	5,215	6,944	6,944	4,048	
100-710-6240	General Contract Services	82,738	105,022	55,822	53,000	54,250	9,150	
100-710-6300	Equipment Maintenance	7,177	-	43	-	-	-	
100-710-6305	Building Maintenance	-	-	17	-	-	-	
100-710-6310	Maintenance	40,918	34,892	19,123	19,900	19,900	19,900	
100-710-6315	Vehicle/ Equipment Maintenance	10,005	10,323	8,106	10,916	10,916	13,386	
100-710-6316	Vandalism & Unexpected Repairs	-	1,503	2,202	3,500	3,500	3,500	
100-710-6410	Departmental Supplies	974	2,809	559	2,391	2,391	2,391	
100-710-6415	Small Tools/Shop Supplies	638	1,413	845	1,100	1,100	1,400	
100-710-6425	Fuel	8,947	9,908	10,226	6,300	6,300	8,100	
100-710-6430	Chemicals	5,278	7,389	2,462	7,200	7,200	7,200	
100-710-6435	Safety Supplies	511	450	670	800	800	800	
100-710-6440	Uniform	5,578	5,470	8,943	5,650	5,650	7,625	
100-710-6500	Rents & Leases - Equipment	2,617	3,354	1,671	3,077	3,077	3,226	
100-710-6605	Advertising	-	-	-	200	200	200	
100-710-6610	Training & Meetings	2,613	1,843	1,368	3,150	3,150	3,150	
100-710-6620	Dues & Publications	420	645	150	310	310	310	
100-710-6625	Medical Services	515	135	334	400	400	400	
100-710-6700	Telephone	3,488	5,298	4,022	4,000	4,000	4,400	
100-710-6705	Utilities	164,445	165,696	107,268	130,000	130,000	100,000	
100-710-6750	Property Tax	-	2	-	-	-	-	
100-710-6760	Permits & Fees	428	471	-	-	-	-	
100-710-6200	Sports Park Contract Services	-	-	-	-	-	-	
100-710-6300	Sports Park Maintenance	-	-	-	-	-	-	
100-710-6400	Sports Park Supplies	-	-	-	-	-	-	
100-710-6600	Sports Park - Other	-	-	-	-	-	-	
100-710	Total Operation & Maintenance	\$ 343,815	\$ 364,987	\$ 232,042	\$ 261,838	\$ 263,088	\$ 193,644	
100-710-7501	Computer Equipment	-	-	-	-	-	-	
100-710-7504	Vehicles	-	34,769	-	-	-	-	
100-710-7551	North/South Park Improvement	-	-	-	-	-	20,000	
100-710	Total Capital	\$ -	\$ 34,769	\$ -	\$ -	\$ -	\$ 20,000	
100-710	TOTAL EXPENSES - Park Maint	\$ 606,932	\$ 667,564	\$ 426,237	\$ 517,664	\$ 530,505	\$ 509,602	

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
Street Maintenance							
100-780-6001	Salaries & Wages, Full-Time	\$ 200,333	\$ 211,478	\$ 202,720	\$ 210,476	\$ 210,476	\$ 225,295
100-780-6002	Salaries & Wages, Part-Time	3,514	13,525	22,344	29,580	29,580	41,530
100-780-6005	Overtime	1,892	4,253	3,415	5,200	5,200	5,200
100-780-6100	FICA/Medicare - Employer	3,200	4,105	4,571	5,317	5,317	6,460
100-780-6105	Retirement	50,253	50,809	43,622	47,376	47,376	30,945
100-780-6110	Worker's Compensation	9,893	12,262	14,918	16,358	16,358	19,596
100-780-6115	Unemployment Insurance	-	821	435	1,123	1,123	1,123
100-780-6120	Medical Insurance	67,429	78,207	81,244	81,044	81,044	81,720
100-780-6123	Post Retirement Medical Insurance	2,127	2,253	2,670	3,465	3,465	3,465
100-780-6125	Dental Insurance	5,438	5,459	6,294	6,930	6,930	8,250
100-780-6130	Vision Insurance	914	1,049	1,125	1,238	1,238	1,238
100-780-6135	Life Insurance	393	405	1,279	1,510	1,510	1,445
100-780-6145	Tuition Reimbursement	-	250	250	500	500	500
100-780	Total Salary & Benefits	\$ 345,385	\$ 384,877	\$ 384,885	\$ 410,118	\$ 410,118	\$ 426,767

Account Number	Description	UNAUDITED						
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17	
100-780-6200	Fiscal Services	\$ 4,970	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	
100-780-6215	Engineering Services	2,783	-	-	-	-	-	
100-780-6220	Technical Services	26,604	59,929	(489)	-	-	-	
100-780-6222	IT Services	-	-	12,197	9,522	9,522	10,120	
100-780-6240	General Contract Services	2,935	211	198	1,725	1,725	1,725	
100-780-6300	Equipment Maintenance	3	-	-	-	-	-	
100-780-6315	Vehicle/ Equipment Maintenance	15,779	11,113	10,277	12,750	12,750	13,400	
100-780-6320	Streetlight Maintenance	2,701	1,153	5,217	5,000	5,000	5,000	
100-780-6321	Signal Light Maintenance	-	-	28,838	29,280	29,280	29,280	
100-780-6410	Departmental Supplies	645	622	806	600	600	-	
100-780-6415	Small Tools/Shop Supplies	2,737	2,523	1,809	2,700	2,700	2,700	
100-780-6425	Fuel	15,202	17,046	13,855	15,000	15,000	15,000	
100-780-6430	Chemicals	-	379	-	500	500	500	
100-780-6435	Safety Supplies	1,026	970	620	1,250	1,250	1,250	
100-780-6440	Uniform	2,647	2,186	3,511	3,840	3,840	3,813	
100-780-6500	Rents & Leases - Equipment	277	1,050	647	1,020	1,020	1,020	
100-780-6605	Advertising	347	-	-	500	500	500	
100-780-6610	Training & Travel	254	269	414	424	424	424	
100-780-6620	Dues & Publications	-	-	-	80	80	80	
100-780-6625	Medical Services	234	370	660	500	500	500	
100-780-6700	Telephone	1,639	3,089	1,309	2,286	2,286	2,286	
100-780-6720	Utilities - Lights	62,274	55,838	58,168	60,700	60,700	60,700	
100-780-6725	Utilities - Traffic Signals	7,823	8,871	11,029	11,200	11,200	12,000	
100-780-6750	Property Tax	-	59	57	100	100	-	
100-780-6760	Permits & Fees	-	-	-	100	100	100	
100-780	Total Operation & Maintenance	\$ 150,879	\$ 170,878	\$ 154,322	\$ 164,277	\$ 164,277	\$ 165,598	
100-780-7504	Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
100-780-7560	Machinery & Equipment Expense	-	-	-	5,000	5,000	-	
100-780	Total Capital	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 40,000	
100-780-8000	Principal Payment	\$ 28,523	\$ 29,099	\$ 11,944	\$ -	\$ -	\$ -	
100-780-8100	Interest Payment	3,112	2,139	624	-	-	-	
100-780	Total Debt Service	\$ 31,635	\$ 31,238	\$ 12,568	\$ -	\$ -	\$ -	
100-780	TOTAL EXPENSES - Streets	\$ 527,900	\$ 586,993	\$ 551,775	\$ 579,395	\$ 579,395	\$ 632,365	

Account Number	Description	UNAUDITED						
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17	
Streets - Urban Forestry								
100-781-6001	Salaries & Wages, Full-Time	\$ 136,296	\$ 148,470	\$ 157,832	\$ 164,258	\$ 164,258	\$ 85,352	
100-781-6005	Overtime	5,550	4,610	8,671	7,500	7,500	7,500	
100-781-6100	FICA/Medicare - Employer	2,039	2,122	2,283	2,457	2,457	1,301	
100-781-6105	Retirement	34,712	37,546	40,590	45,281	45,281	15,688	
100-781-6110	Worker's Compensation	6,029	7,576	10,720	15,005	15,005	9,087	
100-781-6115	Unemployment Insurance	-	-	-	-	-	-	
100-781-6120	Medical Insurance	60,326	65,066	63,747	76,057	76,057	34,848	
100-781-6123	Post Retirement Medical Insurance	1,782	1,890	2,144	2,940	2,940	1,260	
100-781-6125	Dental Insurance	4,132	4,777	5,344	5,880	5,880	3,000	
100-781-6130	Vision Insurance	766	846	886	1,050	1,050	450	
100-781-6135	Life Insurance	332	332	558	1,236	1,236	517	
100-781-6145	Tuition Reimbursement	-	472	559	1,000	1,000	1,000	
100-781	Total Salary & Benefits	\$ 251,963	\$ 273,708	\$ 293,335	\$ 322,663	\$ 322,663	\$ 160,003	
100-781-6220	Technical Services	\$ 3,562	\$ 7,165	\$ -	\$ -	\$ -	\$ 1,908	
100-781-6222	IT Services	-	-	9,362	6,441	6,441	8,096	
100-781-6240	General Contract Services	-	52	32	625	1,094	1,084	
100-781-6241	Mistletoe Abatement	-	-	1,350	-	-	-	
100-781-6315	Vehicle/ Equipment Maintenance	14,628	14,296	20,281	15,027	15,027	16,097	
100-781-6410	Departmental Supplies	4,039	4,708	6,105	3,500	3,500	4,400	
100-781-6415	Small Tools/Shop Supplies	2,700	2,042	2,070	2,500	2,500	3,100	
100-781-6425	Fuel	22,247	23,678	21,391	19,500	19,500	18,000	
100-781-6430	Chemicals	756	1,156	482	3,500	3,500	3,500	
100-781-6435	Safety Supplies	1,263	1,143	802	1,500	1,500	1,500	
100-781-6440	Uniform	3,746	3,516	4,393	4,500	4,500	3,488	
100-781-6500	Rents & Leases - Equipment	-	-	-	204	204	2,700	
100-781-6605	Advertising	-	180	230	500	500	500	
100-781-6610	Training & Travel	2,013	2,188	1,905	2,518	2,518	2,518	
100-781-6620	Dues & Publications	-	1,082	-	1,095	1,095	1,095	
100-781-6625	Medical Services	407	235	276	500	500	500	
100-781-6700	Telephone	2,285	2,365	3,382	2,782	2,782	3,000	
100-781-6760	Permits & Fees	-	-	-	150	150	150	
100-781	Total Operation & Maintenance	\$ 57,646	\$ 63,805	\$ 72,061	\$ 64,842	\$ 65,311	\$ 71,636	

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16				
				Actual 2014-15				
100-781-7501	Computer Equipment	\$ -	\$ -					\$ 1,500
100-781-7504	Vehicle	-	34,769	-	-	-	-	20,000
100-781-7561	Tree Maintenance & Inventory Program	-	1,737	55,622	-	-	-	-
100-781-7562	Green House Gas Reduction Grant	-	-			150,000	21,031	128,969
100-781	Total Capital	\$ -	\$ 36,506	\$ 55,622	\$ 150,000	\$ 21,031	\$ 150,469	
100-781	TOTAL EXPENSES - Urban Forestry	\$ 309,609	\$ 374,018	\$ 421,018	\$ 537,505	\$ 409,005	\$ 382,108	
100	TOTAL EXPENSES - FUND 100	\$ 10,723,370	\$ 12,172,839	\$ 12,335,983	\$ 13,217,616	\$ 13,308,083	\$ 14,174,551	
Transfers Out of General Fund								
100-999-9015	To General Plan Update Master Plans	\$ -	\$ -	50,000	\$ -	\$ -	\$ -	-
100-999-9012	Transfer to Neighborhood Stabilization Program	10,757	-	-	-	-	-	-
100-999-9018	To Self Insurance Fund	-	-	-	263,667	263,667	263,667	263,667
100-999-9019	To CFD 2003-1	-	-	265,246	205,000	205,000	205,000	-
100-999	Total Transfers Out	\$ 10,757	\$ -	\$ 315,246	\$ 468,667	\$ 468,667	\$ 263,667	
100	GRAND TOTAL EXPENSES	\$ 10,734,127	\$ 12,172,839	\$ 12,651,229	\$ 13,686,283	\$ 13,776,750	\$ 14,438,218	
100	TOTAL REVENUE	\$ 9,933,938	\$ 12,364,822	\$ 13,065,205	\$ 13,712,419	\$ 14,335,833	\$ 14,563,476	
	NET REVENUE VS EXPENSES	\$ (800,189)	\$ 191,983	\$ 413,977	\$ 26,136	\$ 559,083	\$ 125,258	

GENERAL FUND RESERVES 2016-2017

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
General Fund Reserve							
101-000-5600	Interest	\$ 13,596	\$ 10,839	\$ 9,699	\$ 16,000	\$ 16,000	\$ 16,000
101	Total Revenue	\$ 13,596	\$ 10,839	\$ 9,699	\$ 16,000	\$ 16,000	\$ 16,000
101	TOTAL EXPENSES - GF Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	NET REVENUE VS EXPENSES	\$ 13,596	\$ 10,839	\$ 9,699	\$ 16,000	\$ 16,000	\$ 16,000
Bond Administrative Fees							
102-000-5009	Mello Roos Assmt-Admin Portion	\$ 203,774	\$ -	\$ 81,851	\$ 82,260	\$ 82,260	\$ 84,415
102-000-5600	Interest Income	409	391	120	500	500	500
102-000-5602	Delinquency Penalty-10%	17,723	-	-	-	-	-
102	Total Revenue	\$ 221,907	\$ 391	\$ 81,971	\$ 82,760	\$ 82,760	\$ 84,915
Expenses							
102-000-6200	Fiscal Services	\$ 6,650	\$ 11,650	\$ 19,444	\$ 10,000	\$ 10,000	\$ 10,000
102-000-6240	General Contract Services	32,161	27,130	15,365	28,000	28,000	28,000
102-000-6405	Postage	25	153	96	200	200	200
102-000-6610	Training & Travel	-	-	-	4,500	4,500	-
102-000-6899	Miscellaneous Expenses	10,186	-	-	-	-	-
102	Total Operation & Maintenance	\$ 49,022	\$ 38,933	\$ 49,645	\$ 42,700	\$ 42,700	\$ 38,200
102-799-7102	City Hall Improvements	\$ 19,947	\$ 2,873	\$ (6,519)	\$ -	\$ -	\$ -
102-000-7501	Computer Equipment	-	6,743	-	-	-	-
102-999-9000	To General Fund	80,000	80,000	80,000	40,000	40,000	40,000
102	Total Capital/Transfers	\$ 99,947	\$ 89,616	\$ 73,481	\$ 40,000	\$ 40,000	\$ 40,000
102	TOTAL EXPENSES - Bond Admin	\$ 148,970	\$ 128,550	\$ 123,126	\$ 82,700	\$ 82,700	\$ 78,200
102	NET REVENUE VS EXPENSES	\$ 72,937	\$ (128,159)	\$ (41,155)	\$ 60	\$ 60	\$ 6,715

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16				
				Actual 2014-15				
Self Insurance Reserve								
105-000-5600	Interest Income	\$ 1,505	\$ 1,258	\$ 272	\$ 250	\$ 250	\$ 250	\$ 250
105-000-5715	Self-Insurance Refund - RMA	28,815	11,569	-	-	-	-	-
105-998-5901	From General Fund	-	-	-	263,667	263,667	253,667	253,667
105	Total Revenue	\$ 30,320	\$ 12,827	\$ 272	\$ 263,917	\$ 263,917	\$ 253,917	\$ 253,917
Expenses								
105-000-6630	Claims & Settlements	\$ -	\$ 10,000	\$ 253,667	\$ 263,667	\$ 263,667	\$ 253,667	\$ 253,667
105-000-6632	Retro Adjustment Payments	-	-	-	-	-	-	-
105-999-9000	To General Fund	-	-	58,333	58,333	58,333	58,333	58,333
105	Total Operation & Maintenance	\$ -	\$ 10,000	\$ 312,000	\$ 322,000	\$ 322,000	\$ 312,000	\$ 312,000
105	TOTAL EXPENSES - Self Ins Res	\$ -	\$ 10,000	\$ 312,000	\$ 322,000	\$ 322,000	\$ 312,000	\$ 312,000
105	NET REVENUE VS EXPENSES	\$ 30,320	\$ 2,827	\$ (311,727)	\$ (58,083)	\$ (58,083)	\$ (58,083)	\$ (58,083)
Master Plan								
111-000-5310	Developer Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111-000-5311	Stake Holder Payments	56	99	26,667	-	-	-	-
111-000-5600	Interest Income	175	140	197	100	100	100	100
111-998-5900	From General Fund	-	-	50,000	-	-	-	-
111	Total Revenue	\$ 231	\$ 239	\$ 76,864	\$ 100	\$ 100	\$ 100	\$ 100
Expenses								
111-000-6240	General Contract Services	\$ -	\$ -	\$ 23,770	\$ -	\$ -	\$ -	\$ -
111-000-6899	Reimbursement to Developers	-	-	26,283	-	-	-	-
111	Total Operation & Maintenance	\$ -	\$ -	\$ 50,054	\$ -	\$ -	\$ -	\$ -
111	TOTAL EXPENSES - Master Plan	\$ -	\$ -	\$ 50,054	\$ -	\$ -	\$ -	\$ -
111	NET REVENUE VS EXPENSES	\$ 231	\$ 239	\$ 26,811	\$ 100	\$ 100	\$ 100	\$ 100



HOUSING FUNDS

HOUSING PROGRAMS 2016-2017

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16	Actual 2014-15			
311 - HOUSING PROGRAM								
311-000-5600	Interest Income	\$ 1,131	\$ 343	\$ 649	\$ 600	\$ 600	\$ -	
311-998-5921	From Fund 313	-	-	-	-	-	-	
311	Total Revenue	\$ 1,131	\$ 343	\$ 649	\$ 600	\$ 600	\$ -	
Expenses								
311-000-6275	Housing Rehabilitation	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	
311-000-6800	First Time Homebuyers	-	50,000	-	-	-	-	
311	Total Operation & Maintenance	\$ -	\$ 50,000	\$ -	\$ 10,000	\$ 10,000	\$ -	
311	TOTAL EXPENSES - Fund 311	\$ -	\$ 50,000	\$ -	\$ 10,000	\$ 10,000	\$ -	
311	NET REVENUE VS EXPENSES	\$ 1,131	\$ (49,657)	\$ 649	\$ (9,400)	\$ (9,400)	\$ -	

Account Number	Description	2012-13 Actual	2013-14 Actual	As of: 02/24/16		Budget 2015-16	Projected	Budget
				Actual 2014-15			Budget 2015-16	Budget 2016-17
312 - County Consortium								
312-000-5295	Federal Grant	\$ 91,474	\$ 384,636	\$ 26,181	\$ 314,000	\$ 314,000	\$ 118,427	
312-000-5600	Interest Income	10	-	-	-	-	-	
312	Total Revenue	\$ 91,484	\$ 384,636	\$ 26,181	\$ 314,000	\$ 314,000	\$ 118,427	
Expenses								
312-000-6240	Project Administration	\$ 410	\$ 239	\$ 317	\$ 600	\$ 600	\$ 15,027	
312-000-7579	Fourth Street Infrastructure	75,156	390,031	18,432	300,000	300,000	30,000	
312-999-9000	To General Fund - Admin Costs	1,101	11,276	11,276	13,400	13,400	13,400	
312	Total Projects	\$ 76,667	\$ 401,546	\$ 30,025	\$ 314,000	\$ 314,000	\$ 58,427	
312	TOTAL EXPENSES - Fund 312	\$ 76,667	\$ 401,546	\$ 30,025	\$ 314,000	\$ 314,000	\$ 58,427	
312	NET REVENUE VS EXPENSES	\$ 14,818	\$ (16,911)	\$ (3,844)	\$ -	\$ -	\$ 60,000	

Account Number	Description	2012-13 Actual	2013-14 Actual	As of: 02/24/16		Budget 2015-16	Projected	
				Actual 2014-15			Budget 2015-16	Budget 2016-17
313 - First Time Home Buyers								
313-000-5600	Interest Income	\$ 331	\$ 3,224	\$ 2,814	\$ 2,900	\$ 2,900	\$ -	-
313-000-5601	Interest on Loans	-	132	-	-	-	-	-
313	Total Revenue	\$ 331	\$ 3,356	\$ 2,814	\$ 2,900	\$ 2,900	\$ -	-
Expenses								
313-000-6240	Project Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
313-000-6800	First Time Home Buyers Prog	-	-	-	-	-	-	-
313-999-9010	To Fund 311	-	-	-	-	-	-	-
313	Total Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
313	TOTAL EXPENSES - Fund 313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
313	NET REVENUE VS EXPENSES	\$ 331	\$ 3,356	\$ 2,814	\$ 2,900	\$ 2,900	\$ -	-

Account Number	Description	2012-13 Actual	2013-14 Actual	As of: 02/24/16		Budget 2015-16	Projected	Budget
				Actual 2014-15	Budget 2015-16		Budget 2015-16	Budget 2016-17
314 - Federal Home Program								
314-000-5295	Federal Grant	\$ 7,546	\$ 18,954	\$ 140,000	\$ 76,948	\$ 76,448	\$ 81,653	
314-000-5600	Interest Income	15	137	597	500	500	500	
314-000-5790	Miscellaneous Revenue	-	27,050	3,122	-	-	-	
314	Total Revenue	\$ 7,561	\$ 46,141	\$ 143,720	\$ 77,448	\$ 76,948	\$ 82,153	
Expenses								
314-000-6240	Project Administration	\$ -	\$ 711	\$ 510	\$ 600	\$ 600	\$ 2,500	
314-000-6275	Rehabilitation	15,978	13,784	-	11,948	11,948	15,253	
314-000-6800	First Time Home Buyers	-	395	140,000	60,000	60,000	60,000	
314-999-9000	To General Fund - Admin Costs	7,546	8,000	8,000	4,400	4,400	4,400	
314	Total Projects	\$ 23,524	\$ 22,890	\$ 148,510	\$ 76,948	\$ 76,948	\$ 82,153	
314	TOTAL EXPENSES - Fund 314	\$ 23,524	\$ 22,890	\$ 148,510	\$ 76,948	\$ 76,948	\$ 82,153	
314	NET REVENUE VS EXPENSES	\$ (15,963)	\$ 23,251	\$ (4,790)	\$ 500	\$ -	\$ -	
316 - Neighborhood Stabilization Program (NSP)								
316-000-5295	Federal Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
316-000-5600	Interest Income	-	2	2	-	-	-	
316-000-5790	Miscellaneous Revenue	10,757	-	-	-	-	-	
316	Total Revenue	\$ 10,757	\$ 2	\$ 2	\$ -	\$ -	\$ -	
316	TOTAL EXPENSES - Fund 316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
316	NET REVENUE VS EXPENSES	\$ 10,757	\$ 2	\$ 2	\$ -	\$ -	\$ -	



IMPACT FEE FUNDS

IMPACT FEES 2016-2017

Account Number	Description	UNAUDITED As of: 02/24/16			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	Actual 2014-15			
Affordable Housing							
401-000-5143	Affordable Housing in Lieu Fee	\$ -	\$ -	\$ 140,176	\$ 657,075	\$ 657,075	\$ 525,660
401-000-5600	Interest Income	1,416	1,069	1,359	1,500	1,500	1,500
401	Total Revenue	\$ 1,416	\$ 1,069	\$ 141,535	\$ 658,575	\$ 658,575	\$ 527,160
Expenses							
401	TOTAL EXPENSES - Affordable Housing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401	NET REVENUE VS EXPENSES	\$ 1,416	\$ 1,069	\$ 141,535	\$ 658,575	\$ 658,575	\$ 527,160
Community Facility							
402-000-5120	Sports Complex Fee	\$ -	\$ -	\$ 12,200	\$ 73,200	\$ 73,200	\$ 6,816
402-000-5121	Community/Sr. Center Fee	-	-	19,363	107,916	107,916	83,474
402-000-5122	Aquatic Center Fee	-	-	-	17,424	17,424	12,524
402-000-5123	Park Development Fee	-	-	4,320	25,920	25,920	19,260
402-000-5600	Interest Income	675	381	389	600	600	600
402-000-5267	Air District Grant	-	-	-	-	-	6,000
402	Total Revenue	\$ 675	\$ 381	\$ 36,272	\$ 225,060	\$ 225,060	\$ 128,674
Expenses							
402-000-7550	Garza Park Improvement	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
402-000-7555	Community/Sr.- Skate Park	6,750	2,513	-	-	-	-
402-000-7556	Community/Sr. Center Project	14,708	34,426	-	-	-	-
402-000-7557	Aquatic Ctr Improvements	-	1,233	-	11,000	-	11,000
402-000-7558	Hammon Ctr Improvements	-	8,650	-	-	23,413	-
402-000-7559	Chevron Project - Solar Panel Area	-	4,990	-	-	-	-

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				Actual	Actual			
402-000-7560	Machinery & Equipment	9,174	-	-	-	-	-	17,000
402-000-7701	Westside Transfer Facility	9,772	-	-	-	-	-	-
402	Total Capital	\$ 40,404	\$ 51,812	\$ -	\$ -	\$ 36,000	\$ 23,413	\$ 53,000
402	TOTAL EXPENSES - Community Fac	\$ 40,404	\$ 51,812	\$ -	\$ -	\$ 36,000	\$ 23,413	\$ 53,000
402	NET REVENUE VS EXPENSES	\$ (39,729)	\$ (51,431)	\$ 36,272	\$ -	\$ 189,060	\$ 201,647	\$ 75,674
General Government Fees								
404-000-5110	City Hall Fee	\$ 81,587	\$ 618	\$ 127,990	\$ -	\$ 70,353	\$ 70,353	\$ 105,788
404-000-5111	Corporation Yard Fee	82,654	824	237,763	-	111,861	111,861	182,420
404-000-5267	Air District Grant	-	-	-	-	-	-	6,000
404-000-5600	Interest Income	1,984	1,218	1,690	-	2,000	2,000	2,000
404	Total Revenue	\$ 166,225	\$ 2,660	\$ 367,442	\$ -	\$ 184,213	\$ 184,213	\$ 296,208

Account Number	Description	UNAUDITED As of: 02/24/16			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	Actual 2014-15			
	Expenses						
404-000-6205	Legal Services	\$ 7,132	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
404	Total Operation & Maintenance	\$ 7,132	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
404-000-7559	Chevron Project - Solar Panel Area	-	1,703	-	-	-	-
404-000-7560	City Hall Expenses	6,128	194,512	4,780	5,000	5,000	17,000
404-000-7561	Corp Yard Equipment Expenses	92,334	36,683	6,736	81,500	81,500	22,416
404-000-7504	Corp Yard Vehicles	-	-	-	100,000	100,000	53,500
404-000-7576	Corp Yard Buidling Expansion	-	-	-	20,000	20,000	300,000
404	Total Capital	\$ 98,462	\$ 232,898	\$ 11,516	\$ 206,500	\$ 206,500	\$ 392,916
404	TOTAL EXPENSES - General Govt	\$ 105,595	\$ 232,898	\$ 11,516	\$ 211,500	\$ 211,500	\$ 397,916
404	NET REVENUE VS EXPENSES	\$ 60,630	\$ (230,237)	\$ 355,926	\$ (27,287)	\$ (27,287)	\$ (101,708)
	Parkland Fees						
410-000-5144	Parkland In-lieu Fee	\$ -	\$ -	\$ 17,416	\$ 104,496	\$ 104,496	\$ 27,504
410-000-5600	Interest Income	58	46	88	-	-	-
410	Total Revenue	\$ 58	\$ 46	\$ 17,504	\$ 104,496	\$ 104,496	\$ 27,504
	Expenses						
410-000-7550	Improvements	\$ -	\$ -	\$ -	\$ 60,000	\$ 176	\$ 75,000
410	Total Capital	\$ -	\$ -	\$ -	\$ 60,000	\$ 176	\$ 75,000
410	TOTAL EXPENSES - Parkland	\$ -	\$ -	\$ -	\$ 60,000	\$ 176	\$ 75,000
	NET REVENUE VS EXPENSES	\$ 58	\$ 46	\$ 17,504	\$ 44,496	\$ 104,320	\$ (47,496)

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED	Budget 2015-16	Projected	Budget
				As of: 02/24/16		Budget	2016-17
				Actual 2014-15		2015-16	2016-17
Street Impact Fees							
412-000-5140	Street Improvement Fee	\$ 135,486	\$ 105,729	\$ 192,663	\$ 147,780	\$ 147,780	\$ 181,902
412-000-5145	I-5 Sperry Interchange	71,927	721	113,791	73,940	73,940	334,533
412-000-5600	Interest Income	11,289	9,232	9,042	5,000	5,000	5,000
412	Total Revenue	\$ 218,702	\$ 115,682	\$ 315,496	\$ 226,720	\$ 226,720	\$ 521,435
Expenses							
412-000-7553	Plan Align - Sperry	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
412-000-7579	Street Master Plan	67,149	13,529	-	15,000	15,000	-
412-000-7580	Signal Modification - Sperry Avenue	-	-	13,174	-	-	-
412-999-9012	Transfer to Streets (I-5 Interchange Project)	-	-	350,000	945,000	945,000	-
412	Total Capital	\$ 67,149	\$ 13,529	\$ 363,174	\$ 965,000	\$ 965,000	\$ -
412	TOTAL EXPENSES - Street	\$ 67,149	\$ 13,529	\$ 363,174	\$ 965,000	\$ 965,000	\$ -
412	NET REVENUE VS EXPENSES	\$ 151,553	\$ 102,153	\$ (47,678)	\$ (738,280)	\$ (738,280)	\$ 521,435
Water Impact Fees							
414-000-5335	Water Connection	\$ 3,752	\$ 141,184	\$ 59,818	\$ 340,560	\$ 340,560	\$ 525,123
414-000-5600	Interest Income	51	405	585	1,000	1,000	1,000
414	Total Revenue	\$ 3,803	\$ 141,589	\$ 60,403	\$ 341,560	\$ 341,560	\$ 526,123
414-999-9014	To Water Capital Fund	-	-	-	-	-	300,000
414	Total Transfers	-	-	-	-	-	300,000
414	TOTAL EXPENSES - Water Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
414	NET REVENUE VS EXPENSES	\$ 3,803	\$ 141,589	\$ 60,403	\$ 341,560	\$ 341,560	\$ 226,123

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16				
				Actual 2014-15				
Storm Drain								
415-000-5153	Storm Drain Fees	\$ 32,601	\$ 30,866	\$ 50,171	\$ 214,147	\$ 214,147	\$ 254,190	
415-000-5600	Interest Income	5,986	4,723	3,006	5,000	5,000	5,000	
415	Total Revenue	\$ 38,587	\$ 35,589	\$ 53,177	\$ 219,147	\$ 219,147	\$ 259,190	
Expenses								
415-000-6206	Legal Svcs-Gen Litigation	\$ -	\$ 437,126	\$ -	\$ -	\$ -	\$ -	
415-000-6221	Consulting Services	-	-	12,777	-	-	800	
415-000-7551	Hwy 33 StormLine Phase I	-	-	300	-	-	454	
415-000-7552	Tyler Street - Storm Line	-	-	-	70,000	-	350,000	
415-000-7553	Hwy 33 Pipe Project	-	-	-	350,000	350,000	-	
415-000-7554	Storm Drain - Master Plan	39,538	-	14,000	170,000	6,000	164,000	
415-000-7555	Country Hollow / Hwy 33 Lift Station	-	-	-	125,000	1,124	123,876	
415-000-7557	Barros Retaining Wall	4,200	74,059	-	-	-	-	
415-000-7558	Corp Yard/Water Tank Drain	-	-	-	100,000	-	100,000	
415-000-7560	Housing Authority Cross Connection Correction	-	-	-	50,000	-	25,000	
415-000-7561	First Street Cross Connection	-	-	-	50,000	-	25,000	
415-000-7562	Salado Creek Grate @ Cliff Swallow Dr Design & Constr	-	-	-	87,000	-	87,000	
415-000-7571	Black Gultch Repairs	-	-	-	-	-	65,000	
415-000-7572	Sewer Replacement - 1st Street	-	-	-	-	-	50,000	
415-999-9013	To Sewer CIP	-	36,667	(4,371)	-	-	-	
415-999-9014	To Water Capital	-	-	-	-	-	9,000	
415	Total Operations/Capital	\$ 43,738	\$ 547,852	\$ 22,706	\$ 1,002,000	\$ 357,124	\$ 1,000,130	
415	TOTAL EXPENSES - Storm Drain	\$ 43,738	\$ 547,852	\$ 22,706	\$ 1,002,000	\$ 357,124	\$ 1,000,130	
415	NET REVENUE VS EXPENSES	\$ (5,151)	\$ (512,263)	\$ 30,472	\$ (782,853)	\$ (137,977)	\$ (740,940)	

Account Number	Description	UNAUDITED As of: 02/24/16			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	Actual 2014-15			
Sewer Impact							
416-000-5335	Sewer Connection	\$ 4,800	\$ 93,080	\$ 26,808	\$ 121,968	\$ 121,968	\$ 338,565
416-000-5600	Interest Income	816	525	173	1,000	1,000	1,000
416	Total Revenue	\$ 5,616	\$ 93,605	\$ 26,981	\$ 122,968	\$ 122,968	\$ 339,565
Expenses							
416-000-7559	Chevron Project - Solar Panel Area	\$ -	\$ 39,104	\$ -	\$ -	\$ -	\$ -
416-999-9013	To Sewer CIP	180,000	20,000	126,592	111,592	83,694	100,000
416	Total Capital	\$ 180,000	\$ 59,104	\$ 126,592	\$ 111,592	\$ 83,694	\$ 100,000
416	TOTAL EXPENSES - Sewer Impact	\$ 180,000	\$ 59,104	\$ 126,592	\$ 111,592	\$ 83,694	\$ 100,000
416	NET REVENUE VS EXPENSES	\$ (174,384)	\$ 34,501	\$ (99,611)	\$ 11,376	\$ 39,274	\$ 239,565
Water Acquisition Fee							
440-000-5145	Water Acquisition Fee	\$ -	\$ -	\$ 27,037	\$ 202,774	\$ 70,295	\$ 24,230
440-000-5315	Rental Income	3,812	3,812	4,289	4,289	4,289	4,289
440-000-5600	Interest Income	79	74	152	500	187	-
440	Total Revenue	\$ 3,891	\$ 3,886	\$ 31,477	\$ 207,563	\$ 74,770	\$ 28,519
440	NET REVENUE VS EXPENSES	\$ 3,891	\$ 3,886	\$ 31,477	\$ 207,563	\$ 74,770	\$ 28,519

Account Number	Description	UNAUDITED As of: 02/24/16			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	Actual 2014-15			
Delta Mendota Storm Drain							
421-000-5600	Interest Income	\$ 624	\$ 497	\$ 445	\$ -	\$ 377	\$ 500
421	Total Revenue	\$ 624	\$ 497	\$ 445	\$ -	\$ 377	\$ 500
Expenses							
421-000-6221	Consulting Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
421	TOTAL EXPENSES - Delta Mendota Storm Drain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
421	NET REVENUE VS EXPENSES	\$ 624	\$ 497	\$ 445	\$ -	\$ 377	\$ (64,500)
Westside Drainage Study							
423-000-5600	Interest Income	\$ -	\$ -	\$ 168	\$ -	\$ 142	\$ 200
423	Total Revenue	\$ -	\$ -	\$ 168	\$ -	\$ 142	\$ 200
423	TOTAL EXPENSES - Westside Drainage Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
423	NET REVENUE VS EXPENSES	\$ -	\$ -	\$ 168	\$ -	\$ 142	\$ 200



PUBLIC SAFETY FUNDS

PUBLIC SAFETY 2016-2017

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
Community Facilities District (2015-2)							
Arambel-KDN							
188-000-5040	Assessment Fees	\$ -	\$ -	\$ -	78,182	78,182	80,235
188-000-5300	Administration Fee				\$	25	-
188-000-5600	Interest Income	-	-	-	500	500	500
188	Total Revenue	\$ -	\$ -	\$ -	78,682	78,708	80,735
Expenses							
188-000-6200	Fiscal Service	\$ -	\$ -	\$ -	2,000	2,000	2,000
188	Total Operation & Maintenance	\$ -	\$ -	\$ -	2,000	2,000	2,000
188-999-9013	To CFD 2003-1	\$ -	\$ -	\$ -	73,000	73,000	73,000
188	Total Transfers	\$ -	\$ -	\$ -	73,000	73,000	73,000
188	TOTAL EXPENSES - CFD 2015-01	\$ -	\$ -	\$ -	75,000	75,000	75,000
	NET REVENUE VS EXPENSES	\$ -	\$ -	\$ -	3,682	3,708	5,735
Patterson Gardens Fire Assessment							
189-000-5040	Assessment Fees	\$ 342,617	\$ 360,143	\$ 370,792	401,243	401,243	397,629
189-000-5600	Interest Income	218	21	-	250	250	250
189	Total Revenue	\$ 342,835	\$ 360,164	\$ 370,792	401,493	401,493	397,879
Expenses							
189-000-6200	Fiscal Service	\$ 4,494	\$ 4,861	\$ 5,027	5,000	5,000	5,000
189	Total Operation & Maintenance	\$ 4,494	\$ 4,861	\$ 5,027	5,000	5,000	5,000
189-999-9013	To Fire Station 2	\$ 349,457	\$ 400,000	\$ 400,000	395,000	395,000	350,000
189	Total Transfers	\$ 349,457	\$ 400,000	\$ 400,000	395,000	395,000	350,000
189	TOTAL EXPENSES - PG Fire District	\$ 353,951	\$ 404,861	\$ 405,027	400,000	400,000	355,000
	NET REVENUE VS EXPENSES	\$ (11,116)	\$ (44,697)	\$ (34,235)	1,493	1,493	42,879
Fire Station #2							
190-000-5040	Assessment Fees	\$ 771,479	\$ 842,220	\$ 865,195	978,857	978,857	1,004,503
190-000-5315	Rental Income	1,550	-	-	-	-	-

Account Number	Description	UNAUDITED						
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17	
190-000-5600	Interest Income	1,697	881	1,763	943	943	943	
190-405-5794	Salary Reimbursement	-	126	-	-	-	-	
190-000-5795	Miscellaneous Reimbursement	1,235	-	989	2,000	2,000	2,000	
190-000-5801	Salary Reimb - Fire Dept	-	7,873	3,753	20,000	20,000	20,000	
190-998-5901	From General Fund	-	-	265,246	220,000	205,000	-	
190-998-5918	From Fund 189	349,457	400,000	400,000	395,000	395,000	350,000	
190-998-5919	From Fund 188 CFD 2015-2	-	-	-	73,000	73,000	73,000	
190	Total Revenue	\$ 1,125,418	\$ 1,251,100	\$ 1,536,945	\$ 1,689,800	\$ 1,674,800	\$ 1,450,446	
Expenses								
190-400-6001	Salaries & Wages, Full-Time	\$ 117,405	\$ -	\$ -	\$ -	\$ -	\$ -	
190-400-6005	Overtime	33,678	-	-	-	-	-	
190-400-6015	Holiday Pay	6,319	-	6,319	-	-	-	
190-400-6020	Uniform Allowance	1,675	-	-	-	-	-	
190-400-6100	FICA/Medicare - Employer	2,305	-	-	-	-	-	
190-400-6105	Retirement	45,132	-	-	-	-	-	
190-400-6110	Worker's Compensation	11,111	-	-	-	-	-	
190-400-6120	Medical Insurance	38,460	-	-	-	-	-	
190-400-6123	Post Retirement Medical Insurance	1,023	-	-	-	-	-	
190-400-6125	Dental Insurance	2,594	-	(0)	-	-	-	
190-400-6130	Vision Insurance	443	-	-	-	-	-	
190-400-6135	Life Insurance	346	-	-	-	-	-	
190-400-6145	Tuition Reimbursement	-	-	-	-	-	-	
190-400	Total Salary & Benefits	\$ 260,492	\$ -	\$ (0)	\$ -	\$ -	\$ -	
190-400	TOTAL EXPENSES - CFD Sta I	\$ 260,492	\$ -	\$ (0)	\$ -	\$ -	\$ -	
Expenses								
190-405-6001	Salaries & Wages, Full-Time	\$ 486,724	\$ 554,422	\$ 529,690	\$ 557,439	\$ 557,439	\$ 621,692	
190-405-6005	Overtime - Suppression	94,723	97,467	109,045	86,904	86,904	97,035	
190-405-6006	Overtime - Strike Team	-	35,338	27,126	20,000	20,000	20,000	
190-405-6007	Overtime - Training	-	-	-	8,000	8,000	8,000	
190-405-6008	Overtime - Special Operations	-	-	-	5,000	5,000	5,000	
190-405-6015	Holiday Pay	20,473	20,274	18,525	19,581	19,581	28,022	
190-405-6020	Uniform Allowance	6,258	7,437	6,634	6,635	6,635	7,560	
190-405-6100	FICA/Medicare - Employer	8,755	10,126	9,948	10,260	10,260	11,394	
190-405-6105	Retirement	178,834	213,118	210,757	228,294	228,294	221,613	
190-405-6110	Worker's Compensation	40,335	52,655	59,496	65,634	65,634	68,249	
190-405-6120	Medical Insurance	122,723	139,092	148,493	158,107	158,107	160,129	
190-405-6123	Post Retirement Medical Insurance	3,909	4,720	5,408	6,418	6,418	6,493	
190-405-6125	Dental Insurance	8,837	12,064	13,652	12,835	12,835	15,460	
190-405-6130	Vision Insurance	1,775	2,180	2,187	2,283	2,283	2,310	
190-405-6135	Life Insurance	1,111	2,324	3,234	3,229	3,229	3,197	
190-405-6140	Disability Insurance	-	-	-	-	-	-	
190-405-6145	Tuition Reimbursement	3,409	5,949	1,827	8,000	8,000	8,000	
190-405	Total Salary & Benefits	\$ 977,867	\$ 1,157,164	\$ 1,146,022	\$ 1,198,619	\$ 1,198,619	\$ 1,284,153	
190-405-6200	Fiscal Service	\$ 12,474	\$ 6,334	\$ 8,998	\$ 12,500	\$ 12,500	\$ 10,000	
190-405-6220	Technical Services	11,510	28,102	-	-	-	-	

Account Number	Description	UNAUDITED			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 Actual 2014-15			
190-405-6222	IT Services	-	-	26,786	23,543	23,543	26,049
190-405-6231	Advance Life Support (ALS)	-	-	-	-	-	15,000
190-405-6240	General Contract Services	10,639	7,891	8,932	10,000	11,825	8,000
190-405-6300	Equipment Maintenance	2,606	3,720	1,304	3,500	3,500	3,500
190-405-6315	Vehicle Maintenance	17,152	15,151	7,492	15,000	15,000	20,000
190-405-6400	Office Supplies	539	497	326	1,000	1,000	1,000
190-405-6410	Departmental Supplies	2,938	5,151	5,374	6,000	6,000	6,000
190-405-6415	Small Tools	957	1,095	476	1,500	1,500	2,000
190-405-6420	Janitorial Supplies	987	500	1,471	1,500	1,500	2,000
190-405-6425	Fuel	8,176	8,333	5,783	9,500	9,500	9,500
190-405-6440	Uniforms	4,034	1,894	226	5,000	5,000	5,000
190-405-6500	Rents & Leases - Equipment	3,827	3,909	3,609	4,264	4,264	3,609
190-405-6600	Printing	-	402	-	500	500	500
190-405-6605	Advertising	450	-	-	500	500	500
190-405-6610	Training & Travel	11,811	6,714	5,417	5,000	5,000	5,000
190-405-6612	Community Risk Reduction Program	-	-	1,648	2,500	2,500	2,500
190-405-6625	Medical Services	10,346	6,329	4,463	7,000	7,000	16,000
190-405-6700	Telephone	5,059	7,548	7,010	7,500	7,500	7,500
190-405-6720	Utilities	11,151	15,538	8,680	11,000	11,000	11,000
190-405-6750	Property Tax & Assessments	6,348	6,713	7,086	7,500	7,500	5,000
190-405	Total Operation & Maintenance	\$ 121,004	\$ 125,822	\$ 105,082	\$ 134,807	\$ 136,632	\$ 159,658
190-405-7501	Computer Equipment	\$ -	\$ 1,652	\$ -	\$ -	\$ -	\$ -
190-405	Total Capital	\$ -	\$ 1,652	\$ -	\$ -	\$ -	\$ -
190-999-9000	To General Fund	\$ 337,946	\$ 339,240	\$ 339,240	\$ 339,240	\$ 339,240	\$ 259,886
190-405	Total Transfers	\$ 337,946	\$ 339,240	\$ 339,240	\$ 339,240	\$ 339,240	\$ 259,886
190-405	TOTAL EXPENSES - CFD Sta II	\$ 1,436,818	\$ 1,623,879	\$ 1,590,343	\$ 1,672,666	\$ 1,674,491	\$ 1,703,698
	TOTAL EXPENSES - CFD	\$ 1,697,309	\$ 1,623,879	\$ 1,590,343	\$ 1,672,666	\$ 1,674,491	\$ 1,703,698
	NET REVENUE VS EXPENSES	\$ (571,892)	\$ (372,779)	\$ (53,398)	\$ 17,134	\$ 309	\$ (253,251)
Public Safety Impact							
408-000-5130	Police Fee	\$ 40,893	\$ 515	\$ 65,471	\$ 39,452	\$ 39,452	\$ 56,924
408-000-5131	Fire Fee	163,173	1,236	252,230	101,936	101,936	205,676
408-000-5600	Interest Income	3,258	2,192	2,144	2,000	2,000	2,000
408	Total Revenue	\$ 207,324	\$ 3,943	\$ 319,846	\$ 143,388	\$ 143,388	\$ 264,600
	Expenses						
408-000-6221	Consulting-Public Safety Facility	\$ 18,750	\$ 23,549	\$ 84	\$ 5,000	\$ 5,000	\$ 5,000
408-000-7500	Police Station Remodel	-	-	15,915	5,000	5,000	5,000
408-000-7501	Computer Equipment	4,947	15,647	-	-	-	-
408-000-7503	Equipment - Fire	18,270	-	18,748	75,000	75,000	15,000
408-000-7504	Vehicle - Fire	-	-	16,191	-	-	-
408-000-7505	Office Furniture/Appliances - Fire	1,308	5,057	699	5,000	5,000	8,000
408-000-7612	CCTV Security System	-	6,575	-	-	-	-

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				As of: 02/24/16 Actual	Actual 2014-15			
408-000-7613	Training Props (Improvements)	18,709	6,088	949		15,000	15,000	10,000
408-000-7614	Fire Station II Improvements	7,751	1,697	2,612		10,000	10,000	68,000
408-000-7615	Public Safety Master Plan	38,197	-	8,687		5,000	5,000	-
408-000-7617	Equipment - Police	-	-	7,190		-	-	-
408-000-7618	Fire Station I Improvements	-	37,012	19,343		87,700	87,700	5,000
408-000-7619	Radar Trailer	20,074	-	-		-	-	-
408-000-7620	Police Vehicles	-	31,237	21,838		-	-	-
408-000-7621	Personal Protective Equip (Fire)	14,513	12,913	3,724		20,000	20,000	25,000
408-000-7622	Technical Rescue Program (Fire)	15,491	1,951	1,499		15,000	15,000	-
408-000-7624	Camera Project (Police)	-	33,938	93,782		156,218	-	-
408	Total Operations/Capital	\$ 158,011	\$ 175,664	\$ 211,262		\$ 398,918	\$ 242,700	\$ 141,000
408-000-8000	Principal Expense							
408-000-8100	Interest Expense							
408	TOTAL EXPENSES - Safety Impact	\$ 158,011	\$ 175,664	\$ 211,262		\$ 398,918	\$ 242,700	\$ 141,000
	NET REVENUE VS EXPENSES	\$ 49,313	\$ (171,721)	\$ 108,584		\$ (255,530)	\$ (99,312)	\$ 123,600



LMD / BAD / GATEWAY FUNDS

LANDSCAPE MAINTENANCE/BENEFIT/GATEWAY DISTRICT ASSESSMENTS 2016-2017

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16		Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
				Actual 2014-15				
LMD Assessments								
175-000-5041	Country Hollow - LMD	\$ 1,192	\$ 1,230	\$ 1,220	\$	\$ 1,217	\$ 1,217	\$ 1,217
175-000-5042	Heartland Ranch - LMD	142,885	144,321	145,868		149,101	149,101	152,082
175-000-5043	Heartland Ranch Overlay	13,651	13,773	14,107		14,267	14,267	14,553
175-000-5044	Keystone Bus Park - LMD	317,399	322,704	332,382		184,250	184,250	347,897
175-000-5045	Kinshire Estates - LMD	3,248	3,238	3,349		3,225	3,225	3,225
175-000-5046	Miraggio - LMD	9,288	9,886	12,245		14,375	14,375	14,375
175-000-5047	Patterson Estates - LMD	9,362	12,543	12,282		9,975	9,975	7,347
175-000-5048	Patterson Gardens - LMD	503,283	534,830	468,311		475,875	475,875	443,467
175-000-5049	Shirepark Estates - LMD	3,555	3,762	2,557		2,062	2,062	1,716
175-000-5050	Sutter Pointe - LMD	80,796	80,589	74,007		46,716	46,716	48,192
175-000-5051	Walker Ranch/Creekside - LMD	522,783	509,313	562,855		573,142	573,142	590,341
175-000-5052	Walnut Square - LMD	4,344	4,351	4,312		4,364	4,364	4,364
175-000-5053	Keystone Annex-McShane - LMD	7,813	7,186	65,313		31,350	31,350	55,747
175-000-5600	Interest Income	3,965	2,915	2,954		2,500	2,500	2,500
175-000-5794	Salary Reimbursements	-	-	-		-	-	-
175	Total Revenue	\$ 1,623,563	\$ 1,650,641	\$ 1,701,763	\$	\$ 1,512,419	\$ 1,512,419	\$ 1,687,024
Expenses								
175-000-6750	Country Hollow - LMD	\$ 1,423	\$ 1,640	12,123	\$	10,350	9,917	7,456
175-000-6751	Heartland Ranch - LMD	112,505	123,485	247,519		257,481	163,401	167,420
175-000-6752	Heartland Ranch Overlay	3,881	7,241	14,229		12,459	11,249	9,729
175-000-6753	Keystone Bus Park - LMD	201,059	218,684	378,970		416,738	260,149	372,158
175-000-6754	Kinshire Estates - LMD	810	828	1,147		1,212	961	997
175-000-6755	Miraggio - LMD	6,346	6,450	10,526		10,397	5,066	6,402
175-000-6756	Patterson Estates - LMD	5,225	7,081	9,442		9,970	8,066	7,344
175-000-6757	Patterson Gardens - LMD	284,615	292,939	439,220		578,866	296,234	443,455
175-000-6759	Shirepark Estates - LMD	2,483	1,691	1,968		2,060	1,712	1,716
175-000-6760	Sutter Pointe - LMD	46,039	32,785	49,438		46,714	35,456	48,190
175-000-6762	Walker Ranch - LMD	331,231	317,447	490,490		1,038,130	295,756	930,658
175-000-6763	Walnut Square - LMD	38,690	14,642	21,064		18,146	13,268	13,006
175-000-6764	Keystone Annex-McShane - LMD	5,069	7,611	59,938		72,020	48,800	55,745
175	Total Operation & Maintenance	\$ 1,039,376	\$ 1,032,525	\$ 1,736,073	\$	\$ 2,474,545	\$ 1,150,036	\$ 2,064,275
175	TOTAL EXPENSES - LMD	\$ 1,705,568	\$ 1,745,905	\$ 1,736,073	\$	\$ 2,474,545	\$ 1,150,036	\$ 2,064,275
175	NET REVENUE VS EXPENSES	\$ (82,005)	\$ (95,263)	\$ (34,309)	\$	\$ (962,126)	\$ 362,382	\$ (377,251)

Account Number	Description	UNAUDITED			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 Actual 2014-15			
BAD Assessments							
176-000-5041	Country Hollow BAD	\$ 4,347	\$ 4,385	\$ 4,350	\$ 4,372	\$ 4,372	
176-000-5042	Golden Estates - BAD	7,219	7,068	7,225	7,041	7,041	
176-000-5043	Heartland Ranch - BAD	61,283	62,101	62,752	64,024	64,024	
176-000-5045	Keystone Bus Park - BAD	73,627	84,070	99,981	64,834	64,834	
176-000-5046	Kinshire Estates - BAD	2,761	2,727	2,823	2,713	2,713	
176-000-5047	Miraggio - BAD	3,093	3,217	3,313	3,550	3,550	
176-000-5048	Patterson Estates I - BAD	4,442	4,440	4,334	4,220	4,220	
176-000-5049	Patterson Estates III - BAD	628	873	657	692	692	
176-000-5050	Patterson Estates IV - BAD	5,468	5,981	6,014	5,685	5,685	
176-000-5051	Patterson Gardens - BAD	150,362	164,277	199,226	205,809	205,809	
176-000-5053	Shirepark Estates - BAD	6,159	6,255	6,425	6,222	6,222	
176-000-5054	Springshire Estates - BAD	1,400	1,342	1,378	1,370	1,370	
176-000-5055	Sutter Pointe - BAD	10,878	10,886	11,212	11,603	11,951	
176-000-5056	Walker Ranch/Creekside - BAD	121,210	127,542	133,658	135,945	135,945	
176-000-5057	Walnut Square - BAD	2,619	2,615	2,615	2,641	2,641	
176-000-5058	Weber Estates - BAD	1,754	1,811	1,788	1,779	1,779	
176-000-5059	Yorkshire Estates - BAD	1,107	1,113	1,068	1,108	1,108	
176-000-5060	Yorkshire Estates II - BAD	265	291	291	290	290	
176-000-5064	Mahaffey Plaza	1,211	1,274	1,312	1,351	1,391	
176-000-5065	Patterson Plaza (Annexation)	10,039	11,748	13,937	14,354	9,030	
176-000-5066	Keystone Anne (Mc Shane)	17,509	25,816	26,590	24,499	15,927	
176-000-5067	Patterson Gardens - BAD Lot E	4,172	5,062	3,953	4,048	4,074	
176-000-5600	Interest Income	4,840	3,984	4,334	4,000	4,000	
176	Total Revenue	\$ 496,393	\$ 538,877	\$ 599,235	\$ 572,148	\$ 572,148	
176-000-6200	Fiscal Services	\$ 434	\$ 501	\$ 427	\$ 500	\$ 660	
176-000-6750	Country Hollow BAD	5,213	4,001	3,507	6,473	1,373	
176-000-6751	Golden Estates - BAD	19,182	8,561	8,374	9,754	2,705	
176-000-6752	Heartland Ranch - BAD	58,536	43,246	51,051	141,240	11,831	
176-000-6754	Keystone Bus Park - BAD	30,085	43,504	30,105	64,832	6,679	
176-000-6755	Kinshire Estates - BAD	6,815	4,942	3,413	3,744	969	
176-000-6756	Miraggio - BAD	3,948	1,399	1,520	3,698	621	
176-000-6757	Patterson Estates I - BAD	7,194	4,538	4,949	6,639	1,067	
176-000-6758	Patterson Estates III - BAD	993	944	739	889	141	
176-000-6759	Patterson Estates IV - BAD	8,202	5,998	5,976	9,112	2,118	
176-000-6760	Patterson Gardens - BAD	111,860	86,294	76,922	393,718	18,548	
176-000-6761	Patterson Gardens - BAD Lot E	4,607	5,096	3,326	4,047	1,121	
176-000-6762	Shirepark Estates - BAD	17,931	7,976	11,181	8,645	2,222	
176-000-6763	Springshire Estates - BAD	3,305	2,585	1,279	1,739	295	
176-000-6764	Sutter Pointe - BAD	12,971	8,526	8,325	16,899	16,899	
176-000-6765	Walker Ranch/Creekside - BAD	168,215	119,965	98,254	194,701	22,358	
176-000-6766	Walnut Square - BAD	4,134	3,007	2,458	2,851	586	
176-000-6767	Weber Estates - BAD	2,433	1,815	1,842	2,644	679	
176-000-6768	Yorkshire Estates - BAD	2,155	4,116	733	1,351	237	
176-000-6769	Yorkshire Estates II - BAD	614	1,335	217	348	12	
176-000-6770	Villa Del Lago/CSA #15	865	(865)	-	-	-	
176-000-6771	The Villages	912	1,141	455	11,996	401	

Account Number	Description	UNAUDITED As of: 02/24/16					
		2012-13 Actual	2013-14 Actual	Actual 2014-15	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
176-000-6772	Mahaffey Plaza	1,420	836	953	1,252	539	1,139
176-000-6773	Patterson Plaza	2,856	4,872	2,677	15,126	278	9,030
176-000-6774	Keystone Anne (Mc Shane)	9,834	17,070	10,622	24,498	338	15,926
176	Total Operation & Maintenance	\$ 484,715	\$ 381,404	\$ 329,306	\$ 926,698	\$ 92,676	\$ 738,918
176	TOTAL EXPENSES - BAD	\$ 484,715	\$ 381,404	\$ 329,306	\$ 926,698	\$ 92,676	\$ 738,918
176	NET REVENUE VS EXPENSES	\$ 11,678	\$ 157,473	\$ 269,929	\$ (354,549)	\$ 479,472	\$ (218,739)
Gateway Assessments							
177-000-5061	Assessments	\$ 8,500	\$ 8,506	\$ 8,506	\$ 8,506	\$ 8,506	\$ 8,500
177-000-5600	Interest	29	11	28	25	25	25
177	Total Revenue	\$ 8,529	\$ 8,517	\$ 8,534	\$ 8,531	\$ 8,531	\$ 8,525
Expenses							
177-000-6200	Fiscal Services					400	300
177-000-6770	Gateway Expense	\$ 8,006	\$ 5,313	\$ 4,740	\$ 16,752	\$ 16,752	\$ 14,931
177-999-9000	Transfer General Fund Costs	5,753	-	-	-	-	-
177	Total Operation & Maintenance	\$ 13,759	\$ 5,313	\$ 4,740	\$ 16,752	\$ 17,152	\$ 15,231
177	TOTAL EXPENSES - Gateway Asses	\$ 13,759	\$ 5,313	\$ 4,740	\$ 16,752	\$ 17,152	\$ 15,231
177	NET REVENUE VS EXPENSES	\$ (5,230)	\$ 3,204	\$ 3,794	\$ (8,221)	\$ (8,621)	\$ (6,706)
178	CFD 2013-1 (Non-Residential Maintenance Service)						
178-000-5040	Assessment Fees	\$ -	\$ -	\$ 108,538	\$ -	\$ 51,496	\$ 53,041
178-000-5600	Interest Income	-	-	419	-	-	-
	Total Revenue	\$ -	\$ -	\$ 108,957	\$ -	\$ 51,496	\$ 53,041
Expenses							
178-000-6200	Fiscal Services	\$ -	\$ -	\$ 2,173	\$ -	\$ 2,093	\$ 1,567
178-000-6320	Streetlight Maintenance				\$	2,007	2,000
	Total Operation & Maintenance	\$ -	\$ -	\$ 2,173	\$ -	\$ 4,100	\$ 3,567
178	TOTAL EXPENSES - CFD 2013-1	\$ -	\$ -	\$ 2,173	\$ -	\$ 4,100	\$ 3,567
178	NET REVENUE VS EXPENSES	\$ -	\$ -	\$ 106,783	\$ -	\$ 47,396	\$ 49,474



ASSESSMENTS FUNDS

ASSESSMENTS 2016-2017

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16 2014-15 Actual	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
West Patterson Business Park							
191-000-5050	Assessment Fees Keystone	\$ 291,604	\$ 489,813	\$ 505,845	\$ 514,744	\$ 514,744	\$ 525,039
191-000-5300	Administration Fee	-	-	-	-	28	-
191-000-5600	Interest Income	9,045	8,193	9,011	8,200	8,200	8,200
191-000-5850	Bond Proceeds	-	-	-	9,327,204	9,327,204	-
191	Total Revenue	\$ 300,649	\$ 498,006	\$ 514,856	\$ 9,850,148	\$ 9,850,176	\$ 533,239
Expenses							
191-000-6200	Fiscal Services	\$ 7,043	\$ 4,791	\$ 3,542	\$ 40,000	\$ 40,000	\$ 15,000
191-000-6205	Legal Services	-	1,099	11,782	5,000	5,000	5,000
191-000-6899	Miscellaneous Reimbursement	-	-	400,000	-	-	-
191	Total Operation & Maintenance	\$ 7,043	\$ 5,890	\$ 415,324	\$ 45,000	\$ 45,000	\$ 20,000
191-000-7571	Rodger's Rd Bridge/Park Center	\$ 85,309	\$ 79,824	\$ -	\$ -	\$ -	\$ -
191-999-9012	To Streets	-	-	241,243	-	-	-
191-999-9013	Transfer to Sewer CIP	-	-	-	123,000	123,000	155,646
191-999-9014	Transfer to Water Capital Fund	-	30,000	-	-	-	-
191	Total Capital	\$ 85,309	\$ 109,824	\$ 241,243	\$ 123,000	\$ 123,000	\$ 155,646
191-000-8000	Principal Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
191-000-8100	Interest Expense	-	-	-	174,238	174,238	206,334
191-000-8200	Cost of Issuance	-	-	-	315,000	315,000	-
191-000-8205	Underwriter's Discount	-	-	-	87,124	87,124	-
191	Total Debt Service	\$ -	\$ -	\$ -	\$ 576,362	\$ 576,362	\$ 281,334
191	TOTAL EXPENSES - W Patterson	\$ 92,352	\$ 115,713	\$ 656,567	\$ 744,362	\$ 744,362	\$ 456,980
191	NET REVENUE VS EXPENSES	\$ 208,297	\$ 382,292	\$ (141,711)	\$ 9,105,786	\$ 9,105,814	\$ 76,259

Account Number	Description	2012-13 Actual	2013-14 Actual	As of: 02/24/16 2014-15 Actual	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
Community Facilities District (2015-1) Arambel-KDN							
192-000-5050	Assessment Fees Arambel-KDN	\$ -	\$ -	\$ -	280,980	280,980	286,600
192-000-5300	Administration Fee	-	-	-		25	-
192-000-5600	Interest Income	-	-	-	2,500	2,500	2,500
192-000-5850	Bond Proceeds	-	-	-	4,838,886	4,838,886	-
192	Total Revenue	\$ -	\$ -	\$ -	5,122,366	5,122,391	289,100
Expenses							
192-000-6200	Fiscal Services	\$ -	\$ -	\$ -	8,000	8,000	8,000
192	Total Operation & Maintenance	\$ -	\$ -	\$ -	8,000	8,000	8,000
192-000-7571	Rogers Road Rehabilitation Program	\$ -	\$ -	\$ -	-	\$ -	-
192	Total Capital	\$ -	\$ -	\$ -	-	-	-
192-000-8000	Principal Expense	\$ -	\$ -	\$ -	-	\$ -	20,000
192-000-8100	Interest Expense	-	-	-	105,487	105,487	124,919
192-000-8200	Cost of Issuance	-	-	-	315,000	315,000	-
192-000-8205	Underwriter's Discount	-	-	-	52,525	52,525	-
192	Total Debt Service	\$ -	\$ -	\$ -	473,012	473,012	144,919
192	TOTAL EXPENSES - W Patterson	\$ -	\$ -	\$ -	481,012	481,012	152,919
192	NET REVENUE VS EXPENSES	\$ -	\$ -	\$ -	4,641,354	4,641,379	136,181

Account Number	Description	2012-13 Actual	2013-14 Actual	As of: 02/24/16 2014-15 Actual	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
Heartland Assessment District (Local bonds)							
204-000-5040	Assessment Fees	\$ 634,687	\$ 627,257	\$ 593,855	\$ 632,244	\$ 632,244	\$ 648,597
204-000-5600	Interest Income	2,246	1,311	2,750	1,500	1,500	1,500
204-000-5795	Misc Reimbursements	-	-	-	-	-	-
204	Total Revenue	\$ 636,933	\$ 648,567	\$ 616,604	\$ 633,744	\$ 633,744	\$ 650,097
Expenses							
204-000-6200	Fiscal Services	\$ 83,300	\$ 21,076	\$ 22,286	\$ 42,000	\$ 42,000	\$ 42,000
204	Total Operation & Maintenance	\$ 83,300	\$ 21,076	\$ 22,286	\$ 42,000	\$ 42,000	\$ 42,000
204-000-8000	Principal Expense	\$ 265,000	\$ 380,366	\$ 257,188	\$ -	\$ -	\$ 298,385
204-000-8100	Interest Expense	265,433	141,562	133,952	-	-	225,945
204	Total Debt Service	\$ 530,433	\$ 521,928	\$ 391,139	\$ -	\$ -	\$ 524,330
204-999-9018	To PPFA 2013 HR Bonds	\$ -	\$ 694,288	\$ 126,009	\$ 517,436	\$ 517,436	\$ 581,918
204	Total Capital/Transfers	\$ -	\$ 694,288	\$ 126,009	\$ 517,436	\$ 517,436	\$ 581,918
204	TOTAL EXPENSES - Heartland	\$ 613,733	\$ 1,237,292	\$ 539,435	\$ 559,436	\$ 559,436	\$ 1,148,248
204	NET REVENUE VS EXPENSES	\$ 23,200	\$ (588,724)	\$ 77,170	\$ 74,308	\$ 74,308	\$ (498,151)
PPFA 2013 Heartland Ranch Revenue Bonds							
205-000-5850	Bond Proceeds	\$ -	\$ 6,045,833	\$ -	\$ -	\$ -	\$ -
205-000-5601	Interest Income - Local Oblig Bonds	-	133,952	-	-	-	-
205-998-5924	From HR Local Oblig Bonds	-	-	539,152	517,436	517,436	581,918
205	Total Revenue	\$ -	\$ 6,179,784	\$ 539,152	\$ 517,436	\$ 517,436	\$ 581,918
Expenses							
205-000-8000	Principal Expense	\$ -	\$ 4,795,000	\$ 321,661	\$ 350,836	\$ 350,836	\$ 343,760
205-000-8100	Interest Expense	-	238,431	179,142	166,600	166,600	238,159
205-000-8200	Costs of Issuance	-	204,761	-	-	-	-
205	Total Debt Service	\$ -	\$ 5,238,193	\$ 500,803	\$ 517,436	\$ 517,436	\$ 581,918
205-799-7051	Chevron PV & Lighting Project	\$ -	\$ 59,340	\$ -	\$ -	\$ -	\$ -
205-799-7105	HR Non Potable-New Well (Design & Constr)	-	-	41,580	358,420	10,967	-
205	Total Capital/Transfers	\$ -	\$ 59,340	\$ 41,580	\$ 358,420	\$ 10,967	\$ -
205	TOTAL EXPENSES - Heartland PPFA	\$ -	\$ 5,297,533	\$ 542,383	\$ 875,856	\$ 528,403	\$ 581,918
205	NET REVENUE VS EXPENSES	\$ -	\$ 882,251	\$ (3,231)	\$ (358,420)	\$ (10,967)	\$ (0)
West Patterson Financing Authority - Local Bonds (2001-01)							
250-000-5007	Mello Roos - Assessment Tax	\$ 5,136,434	\$ 5,011,861	\$ 4,986,926	\$ 5,081,439	\$ 5,081,439	\$ 5,179,266
250-000-5009	Mello Roos-Assmt Admin Portion	-	-	796	-	-	-
250-000-5008	Mello Roos - Assessment Prepay	211,750	170,103	329,891	90,000	90,000	100,000

Account Number	Description	2012-13 Actual	2013-14 Actual	As of: 02/24/16 2014-15 Actual	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
250-000-5300	Administration Fee	-	25,000	25,000	-	-	-
250-000-5600	Interest Income	12,343	13,531	29,232	24,000	24,000	15,000
250-000-5602	Delinquent Penalty	-	1,039	16,564	-	-	-
250-000-5850	Bond Proceeds	-	69,554,521	-	-	-	-
250	Total Revenue	\$ 5,360,527	\$ 74,776,056	\$ 5,388,409	\$ 5,195,439	\$ 5,195,439	\$ 5,294,266
	Expenses						
250-000-6200	Fiscal Services	\$ 2,500	\$ 500	\$ -	\$ 750	\$ 750	\$ 750
250-000-6899	Misc Admin Expenses	-	584	544	-	-	-
250	Total Operation & Maintenance	\$ 2,500	\$ 1,084	\$ 544	\$ 750	\$ 750	\$ 750
250-000-8000	Principal Expense	\$ 730,000	\$ 71,170,000	\$ 251	\$ -	\$ -	\$ 889,343
250-000-8100	Interest Expense	4,646,328	5,172,692	4,216,852	-	2,053,292	2,064,762
250	Total Debt Service	\$ 5,376,328	\$ 76,342,692	\$ 4,217,103	\$ -	\$ 2,053,292	\$ 2,954,105
250-799-7112	Community Center	\$ -	\$ -	\$ -	\$ -	102,506	\$ -
250-799-7119	Sperry Median/Bald Rd Turf Repl/Palm Trees	660	162,190	-	-	-	-
250-799-7123	Public Safety Facility - Land	-	-	626,886	-	-	-
250-999-9015	Transfer to PPFA Revenue Bonds CFD	-	-	-	4,988,950	4,988,950	4,979,013
250	Total Capital/Transfers	\$ 660	\$ 162,190	\$ 626,886	\$ 4,988,950	\$ 5,091,456	\$ 4,979,013
250-000-8210	Call Premium	\$ -	\$ 1,687,100	\$ 13,373	\$ -	\$ -	\$ -
	Total Debt Service	\$ -	\$ 1,687,100	\$ 13,373	\$ -	\$ -	\$ -
250	TOTAL EXPENSES - WPFA Local Bonds	\$ 5,379,488	\$ 78,193,066	\$ 4,857,905	\$ 4,989,700	\$ 7,145,498	\$ 7,933,869
250	NET REVENUE VS EXPENSES	\$ (18,960)	\$ (3,417,010)	\$ 530,504	\$ 205,739	\$ (1,950,059)	\$ (2,639,602)

Account Number	Description	2012-13 Actual	2013-14 Actual	As of: 02/24/16 2014-15 Actual	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
Patterson Public Financing Authority - Revenue Bonds 2013							
<i>(CFD 2001-01)</i>							
252-000-5850	Bond Proceeds	\$ -	\$ 72,801,611	\$ -	\$ -	\$ -	\$ -
252-000-5600	Interest Income	-	0	12,688	-	-	-
252-000-5601	Interest Income - Local Oblig Bonds	-	2,322,403	-	-	-	-
252-000-5602	Principal Inc-Local Oblig Bond	-	140,000	-	-	-	-
252-000-5603	Premium Inc-Local Oblig Bond	-	7,000	-	-	-	-
252-998-5924	From WPFA Local Bonds	-	-	-	4,988,950	4,988,950	4,979,013
252	Total Revenue	\$ -	\$ 75,271,013	\$ 12,688	\$ 4,988,950	\$ 4,988,950	\$ 4,979,013
Expenses							
252-799-7051	Chevron PV & Lighting Project	\$ -	\$ 508,555	\$ -	\$ -	\$ -	\$ -
252-799-7052	Downtown Visioning Project	-	-	46,530	-	-	-
252-799-7053	Community Complex Parking Lot	-	-	120	259,540	259,540	-
252	Total Capital	\$ -	\$ 508,555	\$ 46,650	\$ 259,540	\$ 259,540	\$ -
252-000-8000	Principal Expense	\$ -	\$ 145,000	\$ 1,155,000	\$ 1,120,000	\$ 1,120,000	\$ 887,100
252-000-8100	Interest Expense	-	2,146,264	3,898,175	3,868,950	3,868,950	4,091,913
252-000-8200	Costs of Issuance	-	1,785,048	-	-	-	-
252	Total Debt Service	\$ -	\$ 4,076,312	\$ 5,053,175	\$ 4,988,950	\$ 4,988,950	\$ 4,979,013
252	TOTAL EXPENSES - PPFA Authority Bonds	\$ -	\$ 4,584,867	\$ 5,099,825	\$ 5,248,490	\$ 5,248,490	\$ 4,979,013
252	NET REVENUE VS EXPENSES	\$ -	\$ 70,686,147	\$ (5,087,137)	\$ (259,540)	\$ (259,540)	\$ -



STREET PROJECT FUNDS

STREET PROJECTS 2016-2017

Account Number	Description	UNAUDITED As of: 02/24/16						
		2012-13 Actual	2013-14 Actual	2014-15 Actual	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17	
Gas Tax Fund								
325-000-5220	Gas Tax 2105	\$ 91,947	\$ 143,225	\$ 125,453	\$ 121,412	\$ 121,412	\$ 131,746	
325-000-5221	Gas Tax 2106	68,033	69,179	78,948	67,395	67,395	69,106	
325-000-5222	Gas Tax 2107	150,668	153,213	161,311	165,992	165,992	182,950	
325-000-5223	Gas Tax 2107.5	5,000	5,000	10,000	5,000	5,000	5,000	
325-000-5224	Gas Tax 2103	166,953	293,389	218,521	96,258	96,258	49,753	
325-000-5600	Interest Income	841	549	385	500	500	500	
325	Total Revenue	\$ 483,444	\$ 664,555	\$ 594,617	\$ 456,557	\$ 456,557	\$ 439,055	
Expenses								
325-000-6215	Engineering Services	\$ 17,896	\$ -	\$ -	\$ -	\$ -	\$ -	
325-999-9000	To General Fund	400,000	501,811	518,253	516,853	516,853	350,000	
325-999-9017	Transfer to Garbage Fund	-	13,334	-	-	-	-	
325-999-9012	To Street Projects Fund	7,500	92,189	167,049	58,000	58,000	50,000	
325	Total Transfers	\$ 425,396	\$ 607,334	\$ 685,302	\$ 574,853	\$ 574,853	\$ 400,000	
325	TOTAL EXPENSES - Gas Tax	\$ 425,396	\$ 607,334	\$ 685,302	\$ 574,853	\$ 574,853	\$ 400,000	
325	NET REVENUE VS EXPENSES	\$ 58,049	\$ 57,221	\$ (90,684)	\$ (118,296)	\$ (118,296)	\$ 39,055	
LTF - Street Projects								
326-000-5230	SB325 (LTF)	\$ 196,240	\$ -	\$ 543,313	\$ 505,732	\$ 505,732	\$ -	
326-000-5600	Interest Income	1,301	1,060	1,007	1,200	1,200	1,000	
326	Total Revenue	\$ 197,541	\$ 1,060	\$ 544,320	\$ 506,932	\$ 506,932	\$ 1,000	
Expenses								
326-000-6240	General Contract Services	\$ 3,984	\$ 10,852	\$ -	\$ -	\$ -	\$ -	
326-000-6410	Departmental Supplies	4,983	18,920	453	-	-	-	
326	Total Operation & Maintenance	\$ 8,967	\$ 29,772	\$ 453	\$ -	\$ -	\$ -	
326-000-7501	Computer Equipment	-	-	9,752	-	-	-	
326-000-7553	Street Repair	\$ 15,026	\$ -	\$ -	\$ -	\$ -	\$ -	
326-000-7569	Curb & Gutter Program	4,697	-	-	-	-	-	
326	Total Capital	\$ 19,723	\$ -	\$ 9,752	\$ -	\$ -	\$ -	

Account Number	Description	As of: 02/24/16			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	2014-15 Actual			
326-999-9012	To Street 327 Fund	\$ 58,311	\$ 233,576	\$ 253,000	\$ 317,584	\$ 317,584	\$ 150,000
326-999-9013	To LTF Non-Motorized	-	-	7,114	-	-	-
326	Total Transfers	\$ 58,311	\$ 233,576	\$ 260,114	\$ 317,584	\$ 317,584	\$ 150,000
326	TOTAL EXPENSES - LTF Projects	\$ 87,001	\$ 263,348	\$ 270,319	\$ 317,584	\$ 317,584	\$ 150,000
326	NET REVENUE VS EXPENSES	\$ 110,541	\$ (262,288)	\$ 274,001	\$ 189,348	\$ 189,348	\$ (149,000)

Street Projects

327-000-5240	RSTP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
327-000-5240	Breakdown-Ward Overlay	7,539	-	-	819,226	1,594	920,825
327-000-5240	Breakdown-Intersect Improv Sperry/DelPuerto	-	-	-	-	-	220,869
327-000-5240	Breakdown-Sperry Avenue Improv (Baldwin to Hwy 33)	-	-	-	-	-	-
327-000-5240	Breakdown-M St/Hwy33	-	-	1,108	-	-	-
327-000-5245	CMAQ	-	-	-	-	-	-
327-000-5245	Breakdown-Intersect Improv Sperry/DelPuerto (CMAQ)	8,002	6,674	-	-	1,880	164,760
327-000-5245	Breakdown-Signal-N. 1st/Walnut Ave	206,430	44,789	-	-	-	-
327-000-5245	Breakdown-Signal-Hartley/Walnut Ave	16,311	285,762	-	-	-	-
327-000-5245	Breakdown-Intersect Improv (Ward/Am Eagle)	-	249,665	-	8,146	8,146	-
327-000-5245	Breakdown-Inter Ward/Las Palmas	-	-	66,316	569,406	569,406	491,979
327-000-5250	TEA	101,000	9,799	10,713	8,963	8,963	-
327-000-5600	Interest Income	540	74	-	100	100	-
327-000-5700	Grant Funding	-	-	-	133,000	133,000	537,915
327-000-5701	Developer Contribution	-	-	-	70,000	70,000	-
327-998-5903	From Sewer Fund	-	-	50,000	-	-	-
327-998-5904	From Water Capital O&M	-	-	150,000	-	-	30,000
327-998-5905	From Gas Tax Fund 2103	7,500	92,189	167,049	73,000	73,000	99,753
327-998-5906	From BAD - Slurry Seal	-	-	-	500,000	500,000	-
327-998-5915	From LTF	58,311	233,576	253,000	317,584	317,584	150,000
327-998-5922	From Street Impact Fees/I-5 Interchange	-	-	350,000	945,000	945,000	-
327-998-5911	From CFD 2005-1	-	-	241,243	-	-	-
327-998-5902	From Garbage Fund	-	-	100,000	100,000	100,000	100,000
327	Total Revenue	\$ 405,633	\$ 922,529	\$ 1,389,428	\$ 3,544,425	\$ 2,728,673	\$ 2,716,101

Expenses

327-000-6240	General Contract Services	\$ -	\$ -	\$ 1,985	\$ 3,000	\$ 3,391	\$ 3,383
327-000-6410	Departmental Supplies	-	-	11,087	55,000	55,000	55,000
327-000-7553	Street Repairs	-	15,637	12,945	-	-	-
327-000-7558	Signal-Ward & American Eagle-Design	-	-	(1,000)	-	-	-
327-000-7567	Sidewalk Repairs Projects	-	4	-	-	-	-
327-000-7569	Curb and Gutter Program (Gas Tax)	-	11,414	6,890	-	-	-
327-000-7570	Overlay - Ward Ave - RSTP	572	-	8,651	926,617	1,732	927,072
327-000-7583	Roundabout/Splitter Islands Con	136,639	15,445	2,370	-	-	-
327-000-7585	Intersect Improv (Sperry/DelPuerto) (CMAQ)	8,651	3,760	1,880	268,350	4,995	564,780
327-000-7586	Signal-N. 1st/Walnut Ave	222,951	127,515	2,070	-	-	7,000
327-000-7587	Signal-Hartley/Walnut Ave	3,725	343,358	18,058	-	-	-
327-000-7589	Patch Truck - Gas Tax	95,602	-	-	-	-	-
327-000-7590	Black Top Roller-Gas Tax	20,000	-	-	-	-	-

Account Number	Description	2012-13 Actual	2013-14 Actual	As of: 02/24/16 2014-15 Actual	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
327-000-7591	Striping Program -Gas Tax	23,610	107,409	41,119	58,809	58,809	-
327-000-7592	Walk Behind Saw - Gas Tax	5,478	-	-	-	-	-
327-000-7593	Apricot Fiesta Striping - Gas Tax	7,348	1,205	5,032	10,000	10,000	10,000
327-000-7594	Slurry Seal - Project Phase 1	-	12,941	535,385	556,327	159,500	-
327-000-7595	Signal-Ward & American Eagle-Construction	14	386,990	23,218	-	-	-
327-000-7600	Message Board (Gas Tax)	-	17,782	-	-	-	-
327-000-7601	Trailer for Roller (Gas Tax)	-	12,799	-	-	-	60,000
327-000-7602	Dumpbed Trailer Streets (Gas Tax)	-	2,598	-	-	-	-
327-000-7575	Intersect Improv (Ward/Las Palmas)	-	-	120	720,000	89,123	680,598
327-000-7576	I-5 Interchange PA & ED Study (Aqueduct)	-	18,433	350,000	350,000	350,000	-
327-000-7603	Sperry Ave Reconstr (Rodgers Rd to I-5)	-	-	-	595,000	-	-
327-000-7605	Concrete Grinder & Multi Compactor Gas Tax	-	-	5,156	-	-	-
327-000-7606	Baldwin Road Repairs	-	-	241,243	-	-	-
327-000-7607	Safe-Routes-to-School Improvement Project	-	-	124,103	6,222	6,222	-
327-000-7608	Rogers Road Bridge	-	-	-	550,000	-	550,000
327-000-7609	Compaction Vibratory Plate	-	-	-	5,000	5,000	-
327-000-7611	Safety Improvement along Ward/Las Palmas Design	-	-	-	-	-	60,000
327-000-7612	Retro Relectivity Project	-	-	-	-	-	30,000
327-000-7613	Sperry Avenue Improv (Baldwin to Hwy 33)	-	-	-	-	-	-
327-000-7614	Traffic Signs	-	-	-	-	-	10,000
327	Total Capital	\$ 524,589	\$ 1,077,291	\$ 1,390,311	\$ 4,104,325	\$ 743,771	\$ 2,957,833
327	TOTAL EXPENSES - Street Projects	\$ 524,589	\$ 1,077,291	\$ 1,390,311	\$ 4,104,325	\$ 743,771	\$ 2,957,833
327	NET REVENUE VS EXPENSES	\$ (118,956)	\$ (154,762)	\$ (883)	\$ (559,900)	\$ 1,984,902	\$ (241,732)
LTF - Non Motorized							
328-000-5231	Non Motorized Funds	\$ 14,963	\$ -	\$ 30,858	\$ 15,291	\$ 15,291	\$ -
328-000-5245	CMAQ Ward Avenue Bike Path	2,122	40,381	-	-	-	-
328-998-5915	Transfer from LTF	-	-	7,114	-	-	-
328-000-5600	Interest Income	107	17	61	-	-	-
328	Total Revenue	\$ 17,192	\$ 40,399	\$ 38,033	\$ 15,291	\$ 15,291	\$ -
Expenses							
328-000-7566	Non Motorized Projects - Bike Projects	\$ 72,459	\$ 22,981	\$ -	\$ -	\$ -	\$ -
328-000-7567	Non Motorized Projects-Sidewalks	-	-	18,530	-	-	-
328-000-7569	Crosswalk Accessibility Imprvr Las Palmas	-	-	-	19,505	19,505	-
328	Total Capital	\$ 72,459	\$ 22,981	\$ 18,530	\$ 19,505	\$ 19,505	\$ -
328	TOTAL EXPENSES - Non Motorized	\$ 72,459	\$ 22,981	\$ 18,530	\$ 19,505	\$ 19,505	\$ -
328	NET REVENUE VS EXPENSES	\$ (55,267)	\$ 17,418	\$ 19,503	\$ (4,214)	\$ (4,214)	\$ -



RECREATION & OTHER FUNDS

RECREATION FUNDS - OTHER 2016-2017

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16 2014-15 Actual	Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
Beautification Committee							
305-000-5600	Interest Income	\$ 444	\$ 115	\$ 104	\$ 100	\$ 100	\$ 100
305-000-5705	Donations	-	1,475	-	-	-	-
305	Total Revenue	\$ 444	\$ 1,590	\$ 104	\$ 100	\$ 100	\$ 100
Expenses							
305-000-6310	Facility Maintenance/Projects	\$ 259	\$ 31	\$ -	\$ -	\$ -	\$ -
305-000-6410	Departmental Supplies/Programs	61	590	-	975	975	975
305	Total Operation & Maintenance	\$ 320	\$ 621	\$ -	\$ 975	\$ 975	\$ 975
305	TOTAL EXPENSES - Beautification	\$ 320	\$ 621	\$ -	\$ 975	\$ 975	\$ 975
305	NET REVENUE VS EXPENSES	\$ 124	\$ 969	\$ 104	\$ (875)	\$ (875)	\$ (875)
Aquatic Center Construction							
430-000-5122	Aquatic Center Fee	\$ -	\$ -	\$ 2,904	\$ 5,808	\$ 5,808	\$ 10,506
430-000-5600	Interest Income	138	110	106	100	100	100
430-000-5705	Donations	-	-	-	-	-	-
430	Total Revenue	\$ 138	\$ 110	\$ 3,010	\$ 5,908	\$ 5,908	\$ 10,606
430	TOTAL EXPENSES - Aquatic Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430	NET REVENUE VS EXPENSES	\$ 138	\$ 110	\$ 3,010	\$ 5,908	\$ 5,908	\$ 10,606



ENTERPRISE FUNDS

ENTERPRISE FUNDS 2016-2017

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED As of: 02/24/16		Budget 2015-16	Projected	
				2014-15 Actual			Budget 2015-16	Budget 2016-17
GARBAGE								
600-000-5030	Franchise Fees	\$ 19,196	\$ 20,253	\$ 22,625	\$ 20,000	\$ 20,000	\$ 15,000	
600-000-5210	AB939 Recycling	15,493	17,005	9,765	20,000	20,000	10,000	
600-000-5235	Highway Maintenance (SWEEP)	4,320	4,320	4,320	4,320	4,320	4,320	
600-000-5332	Garbage Services	2,166,771	2,368,358	2,560,549	2,578,308	2,578,308	2,763,120	
600-000-5333	Garbage Services Bertolotti	35	72	12	-	-	-	
600-000-5600	Interest Income	776	988	1,353	1,000	1,000	1,000	
600-000-5700	Late Fee	68,200	65,696	70,409	65,000	65,000	70,000	
600-998-5905	Transfer from Gas Tax	-	13,334	-	-	-	-	
600	Total Revenue	\$ 2,274,791	\$ 2,490,025	\$ 2,669,033	\$ 2,688,628	\$ 2,688,628	\$ 2,863,440	
Expenses								
600-790-6001	Salaries & Wages, Full-Time	\$ 122,600	\$ 109,306	\$ 139,031	\$ 152,199	\$ 152,199	\$ 167,623	
600-790-6002	Salaries & Wages, Part-Time	16,242	34,790	33,425	37,080	37,080	48,925	
600-790-6005	Overtime	175	664	385	1,000	1,000	2,000	
600-790-6100	FICA/Medicare - Employer	2,993	3,888	4,212	5,054	5,054	6,160	
600-790-6105	Retirement	30,151	25,531	29,511	32,217	32,217	22,296	
600-790-6110	Worker's Compensation	3,714	4,396	7,553	7,510	7,510	4,470	
600-790-6120	Medical Insurance	25,681	32,244	52,743	59,359	59,359	55,070	
600-790-6123	Post Retirement Medical Insurance	1,006	35,177	32,291	2,478	2,478	2,486	
600-790-6125	Dental Insurance	1,929	1,652	3,895	4,956	4,956	5,920	
600-790-6130	Vision Insurance	455	464	723	809	809	812	
600-790-6135	Life Insurance	205	192	1,229	1,086	1,086	1,057	
600-790-6145	Tuition Reimbursement	-	-	-	1,500	1,500	1,500	
600-790-6160	Compensated Absences	(2,140)	(2,632)	3,928	-	-	-	
600-790	Total Salary & Benefits	\$ 203,010	\$ 245,672	\$ 308,927	\$ 305,246	\$ 305,246	\$ 318,318	

Account Number	Description	UNAUDITED As of: 02/24/16			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	2014-15 Actual			
600-790-6200	Fiscal Service	\$ 4,500	\$ 5,000	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000
600-790-6205	Legal Services	-	1,185	-	-	-	-
600-790-6220	Technical Services	3,452	8,148	1,629	2,677	2,677	2,677
600-790-6222	IT Services	-	-	14,518	7,040	7,040	6,072
600-790-6221	Consulting Services	-	12,893	-	2,500	2,500	12,500
600-790-6240	General Contract Services	1,554,840	1,413,074	1,479,156	1,474,342	1,476,259	1,476,561
600-790-6241	Contract Service - St Sweeping	101,316	156,000	156,000	164,800	164,800	164,800
600-790-6250	Insurance	47,981	69,580	68,078	85,479	85,479	88,352
600-790-6300	Equipment Maintenance	-	12	-	400	400	400
600-790-6310	Alley/Sidewalk Maintenance	6,513	2,111	2,412	7,500	7,500	5,000
600-790-6315	Vehicle Maintenance	5,433	13,753	4,001	8,950	8,950	8,950
600-790-6400	Office Supplies	1,937	2,978	3,144	3,000	3,000	3,000
600-790-6405	Postage	9,565	12,023	10,323	10,000	10,000	10,000
600-790-6410	Departmental Supplies	2,541	1,849	1,004	5,700	5,700	5,700
600-790-6415	Small Tools/Shop Supplies	688	666	332	2,000	2,000	2,000
600-790-6425	Fuel	2,217	1,401	1,227	3,000	3,000	3,000
600-790-6435	Safety Supplies	586	512	496	1,200	1,200	1,200
600-790-6440	Uniforms	1,369	1,098	2,301	2,840	2,840	2,175
600-790-6500	Rents & Leases, Equipment	7,991	9,421	9,816	9,893	9,893	8,331
600-790-6600	Printing	-	-	283	-	-	-
600-790-6605	Advertising	2,475	5,080	2,855	4,000	4,000	4,000
600-790-6610	Training & Travel	421	1,838	1,407	1,560	1,560	1,560
600-790-6620	Dues & Publications	86	49	-	150	150	150
600-790-6625	Medical Services	33	195	610	500	500	500
600-790-6700	Telephone	3,494	2,497	2,164	4,250	4,250	4,250
600-790-6760	Permits & Fees	53	-	-	100	100	100
600-790-6895	Depreciation Expense	2,961	1,958	2,961	-	-	-
600-790-6896	Utility Service Write-off	-	-	-	28,000	28,000	28,000
600-790	Total Operation & Maintenance	\$ 1,760,452	\$ 1,723,352	\$ 1,770,718	\$ 1,834,881	\$ 1,836,798	\$ 1,844,277
600-790-7501	Computer Equipment	\$ 14,372	\$ 128	\$ -	\$ -	\$ -	\$ 2,000
600-790-7504	Vehicles	-	-	-	-	-	40,000
600-790-7560	Machinery & Equipment Expense	-	2,543	-	35,000	35,000	-
600-790-7573	Recycling Program	-	-	-	13,040	13,040	-
600-790	Total Capital	\$ 14,372	\$ 2,671	\$ -	\$ 48,040	\$ 48,040	\$ 42,000
600-999-9000	To General Fund	\$ 293,147	\$ 325,611	\$ 345,611	\$ 345,611	\$ 345,611	\$ 389,267

Account Number	Description	UNAUDITED As of: 02/24/16			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	2014-15 Actual			
600-999-9012	To Streets Fund	-	-	100,000	100,000	100,000	100,000
600-790	Total Transfers/Debt Service	\$ 293,147	\$ 325,611	\$ 445,611	\$ 445,611	\$ 445,611	\$ 489,267
600-790	TOTAL EXPENSES - Garbage/St Sw	\$ 2,270,981	\$ 2,297,305	\$ 2,525,256	\$ 2,633,778	\$ 2,635,695	\$ 2,693,863
	NET REVENUE VS EXPENSES	\$ 3,810	\$ 192,720	\$ 143,777	\$ 54,850	\$ 52,933	\$ 169,577
SEWER FUND							
605-000-5141	Pool Const Fee	\$ 800	\$ 2,200	\$ 2,600	\$ 2,400	\$ 2,400	\$ 2,400
605-000-5268	Electric Charging Station Grant	-	-	-	25,000	25,000	-
605-000-5300	Administration Fee	7,392	888	2,664	3,000	3,000	3,000
605-000-5315	Rental Income	18,309	17,383	14,120	18,566	18,566	18,566
605-000-5331	Sewer Service	2,671,653	2,885,928	3,055,827	3,093,271	3,093,271	3,341,376
605-000-5332	Sewer Service - Diablo Grande	231,615	269,409	168,802	254,366	254,366	276,369
605-000-5520	Code Enforcement	1,500	7,000	1,500	5,000	5,000	5,000
605-000-5600	Interest Income	3,609	2,745	3,278	4,000	4,000	4,000
605-000-5700	Late Fee	91,381	80,053	88,669	90,000	90,000	90,000
605-000-5710	Sale of Surplus/Salvage	-	-	1,225	3,500	3,500	3,500
605-000-5795	Miscellaneous Reimbursement	-	137	148	150	150	150
605-000-5796	Public Works Salary Reimbursement	-	1,680	4,487	2,000	2,000	2,000
605-000-5798	Solar Rebate TID	-	29,568	70,524	70,000	70,000	70,000
605	Total Revenue	\$ 3,026,260	\$ 3,296,991	\$ 3,413,844	\$ 3,571,253	\$ 3,571,253	\$ 3,816,361
605-998-5906	From BAD Districts	\$ 113,718	\$ 110,970	\$ 110,970	\$ 107,374	\$ 107,374	\$ 106,922
605	Total Revenue - Transfers From	\$ 113,718	\$ 110,970	\$ 110,970	\$ 107,374	\$ 107,374	\$ 106,922
605	TOTAL REVENUE	\$ 3,139,978	\$ 3,407,960	\$ 3,524,814	\$ 3,678,627	\$ 3,678,627	\$ 3,923,283
Expenses							
605-790-6001	Salaries & Wages, Full-Time	\$ 479,060	\$ 521,383	\$ 568,482	\$ 589,422	\$ 589,422	\$ 748,009
605-790-6002	Salaries & Wages, Part-Time	17,697	7,602	29,669	29,580	29,580	20,765
605-790-6003	Salaries & Wages, Part-Time - Vegetation	-	-	-	-	-	20,765
605-790-6005	Overtime	14,803	14,127	24,252	25,000	25,000	25,000
605-790-6100	FICA/Medicare - Employer	8,398	8,129	10,001	11,064	11,064	14,225

Account Number	Description	UNAUDITED			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 2014-15 Actual			
605-790-6105	Retirement	118,061	134,885	142,234	149,809	149,809	121,235
605-790-6110	Worker's Compensation	21,372	27,943	39,952	41,065	41,065	58,282
605-790-6120	Medical Insurance	175,334	194,633	200,652	210,533	210,533	232,160
605-790-6123	Post Retirement Health Benefits	4,813	224,864	171,421	8,114	8,114	9,467
605-790-6125	Dental Insurance	11,556	12,675	15,295	16,187	16,187	22,540
605-790-6130	Vision Insurance	2,106	2,369	2,580	2,879	2,879	3,362
605-790-6135	Life Insurance	905	913	2,869	3,801	3,801	4,313
605-790-6145	Tuition Reimbursement	500	500	500	1,500	1,500	1,500
605-790-6160	Compensated Absences	(13,385)	3,060	30,980	-	-	-
605-790	Total Salary & Benefits	\$ 841,219	\$ 1,153,085	\$ 1,238,887	\$ 1,088,953	\$ 1,088,953	\$ 1,281,623
605-790-6200	Fiscal Service	\$ 8,595	\$ 10,467	\$ 11,369	\$ 10,941	\$ 10,941	\$ 10,941
605-790-6205	Legal Services	-	25	2,400	5,000	5,000	5,000
605-790-6215	Engineering Services	4,198	-	-	-	-	-
605-790-6220	Technical Services	55,218	78,478	51,119	55,000	55,000	55,000
605-790-6221	Consulting Services	72,052	30,508	56,797	156,500	156,500	141,500
605-790-6222	IT Services	-	-	29,405	20,504	20,504	18,215
605-790-6240	General Contract Services	28,470	108,815	111,849	169,316	172,379	170,081
605-790-6241	Vegetation Management Services	-	-	-	-	-	6,304
605-790-6250	Insurance	47,978	69,580	68,078	85,479	85,479	88,352
605-790-6300	Equipment Maintenance	35,266	50,434	60,777	62,000	62,000	62,000
605-790-6305	Building Maintenance	-	472	-	-	-	-
605-790-6310	Facility Maintenance	199	245	4,249	5,000	5,000	5,000
605-790-6315	Vehicle Maintenance	9,963	11,448	18,452	13,000	13,000	14,600
605-790-6400	Office Supplies	3,218	4,870	3,788	4,000	4,000	4,000

Account Number	Description	UNAUDITED As of: 02/24/16			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	2014-15 Actual			
605-790-6405	Postage	10,578	11,873	11,362	11,000	11,000	11,000
605-790-6410	Departmental Supplies	5,737	11,037	10,644	15,000	15,000	15,000
605-790-6415	Small Tools/Shop Supplies	3,254	4,107	5,563	6,000	6,000	6,000
605-790-6425	Fuel	8,514	11,944	15,563	15,000	15,000	15,000
605-790-6430	Chemicals	46,827	39,358	45,947	50,000	50,000	50,000
605-790-6435	Safety Supplies	3,347	4,410	4,624	4,000	4,000	4,000
605-790-6440	Uniforms	4,634	3,607	5,619	5,000	5,000	6,269
605-790-6500	Rents & Leases, Equipment	10,084	11,956	11,228	15,194	15,194	10,961
605-790-6600	Printing	-	-	283	-	-	-
605-790-6605	Advertising	-	1,247	2,490	5,000	5,000	5,000
605-790-6610	Training & Travel	4,346	6,483	6,863	5,700	5,700	5,700
605-790-6620	Dues & Publications	1,699	1,226	1,010	2,500	2,500	2,500
605-790-6625	Medical Services	76	303	318	500	500	500
605-790-6700	Telephone	8,148	7,381	6,997	9,620	9,620	9,720
605-790-6715	Utilities - WWTP	148,697	96,238	30,262	35,000	35,000	35,000
605-790-6750	Property/Irrigation Tax	4,423	6,496	6,549	6,600	6,600	6,780
605-790-6760	Permits & Fees	14,205	17,065	18,602	18,000	18,000	18,000
605-790-6895	Depreciation Expense	1,233,244	1,445,684	1,604,384	-	-	-
605-790-6896	Utility Service Write-Off	-	-	-	38,000	38,000	-
605-790-6899	Miscellaneous Expense	-	205	-	-	-	-
605-790	Total Operation & Maintenance	\$ 1,772,972	\$ 2,045,960	\$ 2,206,592	\$ 828,853	\$ 831,916	\$ 782,423
605-790-7501	Computer Equipment	\$ 18,184	\$ 4,193	\$ 533	\$ -	\$ -	\$ 2,000
605-790-7504	Vehicle	-	-	-	25,000	25,000	60,000
605-790-7550	Improvement Expense	-	221	5,900	85,000	85,000	70,000
605-790-7560	Machinery & Equipment Expense	-	-	-	45,000	45,000	55,000
605-790	Total Capital	\$ 18,184	\$ 4,415	\$ 6,433	\$ 155,000	\$ 155,000	\$ 187,000
605-790-8000	Principal Expense	\$ -	\$ (23,237)	\$ -	\$ -	\$ -	\$ -
605-790-8003	Principal Expense SRF Loan	-	-	-	38,564	38,564	39,567
605-790-8004	Prin Exp Stan Cty-ED Bank Loan	-	-	-	-	-	-
605-790-8006	Principal Expense - Banc of America	-	-	-	25,633	25,633	24,928
605-790-8100	Interest Expense	183,533	4,250	(1,499)	-	-	-
605-790-8103	Interest Expense SRF Loan	20,969	20,041	19,089	18,111	18,111	17,109
605-790-8106	Interest Expense - Banc of America	-	35,491	31,984	31,276	31,276	22,877
605-000-8200	Cost of Issuance	6,816	1,625	(1,625)	-	-	-
605-790-8007	Principal Expense - CEC Loan	-	-	-	187,987	187,987	190,889
605-790-8107	Principal Interest - CEC Loan	-	-	42,420	26,644	26,644	26,973

Account Number	Description	UNAUDITED As of: 02/24/16			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	2014-15 Actual			
605-790	Total Debt Service	\$ 211,318	\$ 38,169	\$ 90,369	\$ 328,215	\$ 328,215	\$ 322,342
605-999-9000	To General Fund	\$ 356,942	\$ 431,507	\$ 471,507	\$ 471,507	\$ 471,507	\$ 494,367
605-999-9003	To Sewer Capital - Fees	271,200	191,982	160,000	78,000	78,000	630,000
605-999-9012	To Streets Fund	-	-	50,000	50,000	50,000	-
605-999-9013	To Sewer Capital - Bond	-	-	200,000	-	-	-
605-999-9014	To Sewer Capital SRF Loan	-	-	-	250,000	250,000	-
605-999-9015	To PPFA Sewer Authority Bonds	-	212,938	215,838	213,563	213,563	216,288
605-790	Total Transfers	\$ 628,142	\$ 836,427	\$ 1,097,345	\$ 1,063,070	\$ 1,063,070	\$ 1,340,655
605-790	TOTAL EXPENSES - WWTP	\$ 3,471,835	\$ 4,078,056	\$ 4,639,626	\$ 3,464,092	\$ 3,467,155	\$ 3,914,042
	Expenses - Collections						
605-791-6001	Salaries & Wages, Full-Time	\$ 170,037	\$ 179,725	\$ 185,542	\$ 199,100	\$ 199,100	\$ 255,458
605-791-6005	Overtime	7,189	9,505	10,218	14,000	14,000	14,000
605-791-6100	FICA/Medicare - Employer	2,548	2,721	2,818	3,067	3,067	3,886
605-791-6105	Retirement	43,015	47,403	51,185	55,216	55,216	43,413
605-791-6110	Worker's Compensation	9,441	11,769	15,293	18,297	18,297	28,079
605-791-6120	Medical Insurance	77,472	87,702	74,302	78,660	78,660	96,947
605-791-6123	OPEB	2,192	2,265	2,505	3,360	3,360	4,200
605-791-6125	Dental Insurance	5,655	5,746	6,029	6,720	6,720	10,000
605-791-6130	Vision Insurance	938	1,017	995	1,200	1,200	1,500
605-791-6135	Life Insurance	407	399	833	1,238	1,238	1,671
605-791-6145	Tuition Reimbursement	250	-	-	1,500	1,500	1,500
605-791	Total Salary & Benefits	\$ 319,144	\$ 348,253	\$ 349,720	\$ 382,357	\$ 382,357	\$ 460,653

Account Number	Description	UNAUDITED As of: 02/24/16			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	2014-15 Actual			
605-791-6215	Engineering Services	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -
605-791-6220	Technical Services	6,311	9,388	4,724	8,401	8,401	8,517
605-791-6221	Consulting Services	-	1,250	757	50,000	50,000	50,000
605-791-6222	IT Services	-	-	10,113	8,713	8,713	10,120
605-791-6240	General Contract Services	4,462	5,138	4,305	7,500	7,500	6,500
605-791-6241	Vegetation Management	-	-	-	-	-	3,529
605-791-6242	Sewer Lateral Maintenance	1,227	957	5,595	8,000	8,000	5,000
605-791-6300	Equipment Maintenance	2,320	18,526	13,893	27,360	27,360	27,360
605-791-6315	Vehicle Maintenance	15,215	12,830	19,328	22,891	22,891	23,100
605-791-6400	Office Supplies	570	699	1,066	2,000	2,000	2,000
605-791-6410	Departmental Supplies	6,495	4,129	10,643	11,000	11,000	13,000
605-791-6415	Small Tools/Shop Supplies	2,297	2,011	1,411	2,500	2,500	2,700
605-791-6425	Fuel	15,741	16,482	14,985	16,000	16,000	16,000
605-791-6430	Chemicals	47	1,636	-	5,000	5,000	5,000
605-791-6435	Safety Supplies	1,453	1,633	1,249	2,200	2,200	2,200
605-791-6440	Uniforms	2,510	2,293	2,927	3,500	3,500	3,488
605-791-6500	Rents & Leases - Equipment	1,993	2,403	4,545	4,080	4,080	4,019
605-791-6605	Advertising	1,197	3,176	2,844	5,500	5,500	5,500
605-791-6610	Training & Travel	1,580	1,609	3,347	4,800	4,800	6,300
605-791-6620	Dues & Publications	1,021	796	580	6,400	6,400	6,400
605-791-6625	Medical Services	150	(174)	748	500	500	500
605-791-6700	Telephone	2,275	1,715	2,121	4,450	4,450	4,450
605-791-6735	Utilities - Storm Lift Stations	1,645	1,438	1,361	2,000	2,000	2,100
605-791-6736	Utilities - Sewer Lift Stations	1,751	1,745	1,910	2,100	2,100	3,000
605-791-6760	Permits & Fees	8,800	9,219	10,828	11,000	11,000	11,000
605-791	Total Operation & Maintenance	\$ 79,153	\$ 98,897	\$ 119,281	\$ 215,895	\$ 215,895	\$ 221,783
605-791-7501	Computer	\$ 2,962	\$ 1,800	\$ 1,269	\$ -	\$ -	\$ 1,500
605-791-7550	Improvements	-	-	-	25,000	25,000	-
605-791-7560	Machinery & Equipment Expense	2,968	-	0	5,000	5,000	17,100
605-791	Total Capital	\$ 5,930	\$ 1,800	\$ 1,269	\$ 30,000	\$ 30,000	\$ 18,600

Account Number	Description	UNAUDITED As of: 02/24/16			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	2014-15 Actual			
605-791-8000	Principal Expense	\$ -	\$ 23,237	\$ -	\$ -	\$ -	\$ -
605-791-8100	Interest Expense	3,061	2,068	958	-	-	-
605-791	Total Debt Service	\$ 3,061	\$ 25,305	\$ 958	\$ -	\$ -	\$ -
605-791	TOTAL EXPENSES - Collections	\$ 407,289	\$ 474,254	\$ 471,228	\$ 628,252	\$ 628,252	\$ 701,036
605	TOTAL EXPENSES - WWTP	\$ 3,879,124	\$ 4,552,310	\$ 5,110,854	\$ 4,092,343	\$ 4,095,406	\$ 4,615,078
	NET REVENUE VS EXPENSES	\$ (739,146)	\$ (1,144,350)	\$ (1,586,041)	\$ (413,716)	\$ (416,779)	\$ (691,795)

SEWER CAPITAL FUND

606-000-5600	Interest Income	\$ 1,687	\$ 1,780	\$ 640	\$ -	\$ -	\$ 1,200
606-000-5795	Miscellaneous Reimb	-	311	-	-	-	-
606-998-5919	From Sewer Operations	271,200	191,982	360,000	178,000	178,000	630,000
606-998-5911	From CFD-Business Park	-	-	-	123,000	123,000	155,646
606-998-5903	From Sewer Impact	180,000	20,000	126,592	111,592	111,592	100,000
606-998-5920	From Storm Impact	-	36,667	(4,371)	-	-	-
606-998-5922	From Sewer Operations SRF Loan	-	-	-	250,000	250,000	-
606	Total Revenue	\$ 452,887	\$ 250,740	\$ 482,860	\$ 662,592	\$ 662,592	\$ 886,846
	Expenses						
	<i>(All Capitalized in GL)</i>						
606-790-7576	WWTP Expansion - Phase III	\$ -	\$ -	\$ -	\$ 123,000	\$ 17,354	\$ 155,646
606-790-7577	WWTP Expansion - Phase III - SRF Loan	-	-	-	250,000	1,299	-
606-790-7604	Orange Ave Lift Station	-	-	-	111,592	238,184	-
606-790-7615	Sewer Master Plan	18,978	-	800	50,000	50,000	7,077
606-790-7629	SCADA @ WQCF Upgrade	-	-	-	125,000	7,833	117,167
606-790-7630	SCADA @ Ward Ave/Orange Ave Lift Stations	-	-	-	60,000	-	60,000
606-790-7631	Generator Replacement	-	-	-	-	-	150,000
606-790-7632	First Street Sewer Replacement	-	-	-	-	-	50,000

Account Number	Description	UNAUDITED As of: 02/24/16			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	2014-15 Actual			
606-790-7633	Sewer Main Trunk Correction (Walnut Ave)	-	-	-	-	-	75,000
606-790-7634	WQCF Security & Access Improvements	-	-	-	-	-	125,000
606	Total Capital	\$ 18,978	\$ -	\$ 800	\$ 719,592	\$ 314,670	\$ 739,890
606-790-8004	Principal Expense - Stan Cnty EDD Loan	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
606	Total Debt Service	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
606	TOTAL EXPENSES - Sewer Capital	\$ 18,978	\$ -	\$ 800	\$ 819,592	\$ 414,670	\$ 839,890
606	NET REVENUE VS EXPENSES	\$ 433,910	\$ 250,740	\$ 482,060	\$ (157,000)	\$ 247,922	\$ 46,956
PPFA Sewer - Authority Bonds							
607-000-5600	Interest Income	-	118	162	-	-	-
607-998-5903	From Sewer Fund	\$ -	\$ 212,938	\$ 215,838	\$ 213,563	\$ 213,563	\$ 216,288
607	Total Revenue	\$ -	\$ 213,056	\$ 216,000	\$ 213,563	\$ 213,563	\$ 216,288
607-000-8000	Principal Expense	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 70,000
607-000-8100	Interest Expense	-	152,938	150,838	148,563	148,563	146,288
607	Total Debt Service	\$ -	\$ 152,938	\$ 150,838	\$ 213,563	\$ 213,563	\$ 216,288
607	TOTAL EXPENSES - PPFA Sewer Authority Bonds	\$ -	\$ 152,938	\$ 150,838	\$ 213,563	\$ 213,563	\$ 216,288
607	NET REVENUE VS EXPENSES	\$ -	\$ 60,118	\$ 65,162	\$ -	\$ -	\$ -

Account Number	Description	UNAUDITED As of: 02/24/16			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	2014-15 Actual			
WATER FUND							
610-000-5330	Water Service	\$ 3,735,987	\$ 3,879,033	\$ 3,711,668	\$ 3,576,547	\$ 3,576,547	\$ 3,576,547
610-000-5335	Connection Fee	-	-	-	-	-	-
610-000-5340	Meter & Line Installation	-	-	-	-	-	-
610-000-5341	New Meters New Sites	20,247	7,572	23,731	30,000	30,000	30,000
610-000-5345	Back Flow Revenue	2,460	10,515	5,406	6,500	6,500	6,500
610-000-5350	Reconnection Fee	17,415	28,240	34,260	32,000	32,000	32,000
610-000-5355	Construction Water	145,596	88,296	81,629	10,000	10,000	70,000
610-000-5520	Code Enforcement	-	-	-	-	-	3,000
610-000-5600	Interest Income	7,301	6,907	6,074	5,000	5,000	5,000
610-000-5700	Late Fee	117,595	107,601	102,062	115,000	115,000	115,000
610-000-5701	Credit Card Convenience Fee	-	5,499	7,515	5,500	5,500	5,500
610-000-5710	Sale of Surplus/Salvage	-	-	518	1,000	1,000	1,000
610-000-5790	Miscellaneous Revenue	14	-	-	-	-	-
610-000-5794	Salary Reimbursement	-	-	3,959	2,000	2,000	2,000
610-000-5796	Public Works Reimbursement	848	872	1,708	2,000	2,000	2,000
610	Total Revenue	\$ 4,047,461	\$ 4,134,535	\$ 3,978,530	\$ 3,785,547	\$ 3,785,547	\$ 3,848,547
Expenses							
610-790-6001	Salaries & Wages, Full-Time	\$ 664,836	\$ 719,178	\$ 786,965	\$ 862,142	\$ 862,142	\$ 1,031,455
610-790-6002	Salaries & Wages, Part-Time	8,071	5,220	5,679	7,500	7,500	38,746
610-790-6005	Overtime	30,641	26,902	35,676	14,000	14,000	35,000
610-790-6100	FICA/Medicare - Employer	10,538	10,900	11,684	12,475	12,475	18,289
610-790-6105	Retirement	164,526	184,162	193,884	220,374	220,374	162,583
610-790-6110	Worker's Compensation	28,512	37,223	53,185	53,052	53,052	76,937
610-790-6115	Unemployment Insurance	-	821	2,663	3,000	3,000	-
610-790-6120	Medical Insurance	216,225	245,642	270,184	282,644	282,644	308,299
610-790-6123	Post Retirement Medical Insurance	6,471	232,050	175,236	11,663	11,663	12,503
610-790-6125	Dental Insurance	15,933	16,648	21,395	23,285	23,285	29,771
610-790-6130	Vision Insurance	2,853	3,165	3,648	4,148	4,148	4,418
610-790-6135	Life Insurance	1,294	1,295	3,544	5,521	5,521	5,775
610-790-6145	Tuition Reimbursement	750	-	-	1,500	1,500	1,500
610-790-6160	Compensated Absences	11,167	246	7,646	-	-	-
610-790	Total Salary & Benefits	\$ 1,161,816	\$ 1,483,453	\$ 1,571,387	\$ 1,501,303	\$ 1,501,303	\$ 1,725,274
610-790-6200	Fiscal Service	\$ 8,595	\$ 8,717	\$ 11,369	\$ 9,000	\$ 9,000	\$ 9,000

Account Number	Description	2012-13 Actual	2013-14 Actual	UNAUDITED	Budget 2015-16	Projected	Budget
				As of: 02/24/16 2014-15 Actual		Budget 2015-16	Budget 2016-17
610-790-6205	Legal Services	93	21,337	1,955	15,000	15,000	15,000
610-790-6215	Engineering Services	3,174	-	-	-	-	-
610-790-6220	Technical Services	29,145	45,024	26,212	40,300	40,300	43,067
610-790-6221	Consulting Services	1,838	-	-	37,500	37,500	47,500
610-790-6222	IT Services	-	-	30,836	21,000	21,000	24,287
610-790-6240	General Contract Services	9,317	14,673	20,947	25,884	30,514	28,333
610-790-6241	Vegetation Management Services						650
610-790-6250	Insurance	47,976	69,580	68,080	85,479	85,479	88,352
610-790-6300	Equipment Maintenance	73,578	44,756	64,930	63,600	63,600	63,600
610-790-6305	Building Maintenance	-	13	-	1,000	1,000	1,000
610-790-6310	Facility Maintenance	964	8,130	7,527	5,000	5,000	5,000
610-790-6315	Vehicle Maintenance	22,420	18,425	19,949	24,820	24,820	28,320
610-790-6400	Office Supplies	2,319	3,640	4,836	6,000	6,000	6,000
610-790-6405	Postage	14,439	15,703	15,454	15,000	15,000	15,000
610-790-6410	Departmental Supplies	58,358	48,646	34,362	67,900	67,900	67,900
610-790-6411	New Meters - New Sites	26,260	8,430	18,489	15,000	15,000	15,000
610-790-6415	Small Tools/Shop Supplies	5,927	2,605	3,928	4,000	4,000	4,000
610-790-6425	Fuel	27,826	23,059	20,798	25,000	25,000	25,000
610-790-6430	Chemicals	23,158	24,105	23,562	27,000	27,000	27,000
610-790-6435	Safety Supplies	3,360	3,298	2,420	4,000	4,000	4,000
610-790-6436	Electrical Supplies	-	-	-	-	-	10,000
610-790-6440	Uniforms	5,592	4,181	6,019	6,000	6,000	5,813
610-790-6500	Rents & Leases, Equipment	8,689	9,608	10,647	12,560	12,560	9,364
610-790-6600	Printing	-	-	283	5,000	5,000	3,000
610-790-6605	Advertising	2,595	2,902	2,268	3,000	3,000	5,000
610-790-6610	Training & Travel	6,107	5,733	7,952	9,160	9,160	9,160
610-790-6620	Due & Publications	2,201	5,560	6,086	11,167	11,167	11,167
610-790-6625	Medical Services	407	520	1,097	1,000	1,000	1,000
610-790-6635	Bank Service Charge	(3,149)	-	-	-	-	-
610-790-6700	Telephone	7,755	6,838	6,438	10,630	10,630	10,630

Account Number	Description	UNAUDITED As of: 02/24/16			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	2014-15 Actual			
610-790-6730	Utilities - Wells	298,377	328,946	311,566	350,000	350,000	350,000
610-790-6750	Property Tax	-	2	-	-	-	-
610-790-6760	Permits & Fees	21,159	8,736	9,927	25,000	25,000	25,000
610-790	Total Operation & Maintenance	\$ 1,564,006	\$ 1,511,111	\$ 1,557,062	\$ 926,000	\$ 930,630	\$ 958,142
610-790-7501	Computer Equipment	\$ 16,635	\$ 5,155	\$ 558	\$ 35,000	\$ 35,000	\$ 1,200
610-790-7504	Equipment	-	34,003	6,547	51,400	51,400	40,400
610-790-7506	Vehicle	-	-	-	-	-	48,000
610-790-7550	Improvements Expense	-	57,925	-	55,000	55,000	52,000
610-790-7560	Machinery & Equipment Expense	0	-	-	9,700	9,700	-
610-790-7562	Gateway Equipment Upgrade	-	-	-	13,000	13,000	-
610-790	Total Capital	\$ 16,635	\$ 97,083	\$ 7,105	\$ 164,100	\$ 164,100	\$ 141,600
610-790-8100	Interest Expense	\$ 468,568	\$ 1,018	\$ (563)	\$ -	\$ -	\$ -
610-000-8200	Cost of Issuance	14,253	2,976	(2,976)	-	-	-
610-790	Total Debt Service	\$ 482,821	\$ 3,994	\$ (3,539)	\$ -	\$ -	\$ -
610-999-9000	To General Fund	\$ 300,022	\$ 507,353	\$ 547,353	\$ 547,353	\$ 547,353	\$ 483,015
610-999-9012	To Streets Fund	-	-	150,000	150,000	150,000	30,000
610-999-9013	To Water Capital	174,100	95,850	253,793	-	-	284,000
610-999-9015	To PPFA Water - Authority Bonds	-	633,640	218,420	631,158	631,158	631,223
610-795	Total Transfers	\$ 474,122	\$ 1,236,843	\$ 1,169,565	\$ 1,328,511	\$ 1,328,511	\$ 1,428,238
610-790/795	TOTAL EXPENSES - Water	\$ 3,699,399	\$ 4,332,484	\$ 4,301,580	\$ 3,919,913	\$ 3,924,543	\$ 4,253,254
	NET REVENUE VS EXPENSES	\$ 348,062	\$ (197,950)	\$ (323,050)	\$ (134,366)	\$ (138,996)	\$ (404,707)

Account Number	Description	UNAUDITED			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 2014-15 Actual			
Water Capital							
611-000-5600	Interest Income	\$ 2,619	\$ 3,481	\$ 225	\$ 2,500	\$ 2,500	\$ 2,500
611-000-5311	Grant	-	-	-	700,000	360,634	718,981
611-998-5919	Transfer from Water Operations	174,100	95,850	253,793	-	-	284,000
611-998-5911	Transfer from CFD/LMD	-	30,000	-	150,000	150,000	150,000
611-998-5918	From Water Impact Fee Fund	-	-	-	-	-	300,000
611	Total Revenue	\$ 176,719	\$ 129,331	\$ 254,017	\$ 852,500	\$ 513,134	\$ 1,455,481
Expenses							
611-790-7586	Water Management Activities	\$ -	\$ -	\$ -	\$ 357,000	\$ 357,000	\$ 100,000
611-790-7597	Non Potable Ph I - Well #4 Rehab	-	(56,925)	-	-	-	-
611-790-7601	Non Potable Pipeline Ph 3	-	-	0	677,213	685,136	-
611-790-7606	Well #13 Site Improvement	-	-	-	682,000	-	682,000
611-790-7615	Water Master Plan	44	8,083	243,417	200,000	54,069	145,931
611-790-7616	Well #13 Test Hole Drilling & Land Acquisitio	-	-	-	130,000	920	129,080
611-790-7617	Well #13 Design & Construction	-	-	-	300,000	168	299,832
611-790-7618	Well #7, 9 & 11 Emergency Generator Projec	-	-	-	423,413	591,546	-
611-790-7621	Ground Water Recharge Study	-	-	-	350,000	35,692	314,308
611-790-7623	Meter Replacement Program	-	-	-	22,356	29,819	-
611-790-7624	Kinshire Way Waterline Replacement Project	-	-	-	60,000	60,000	60,000
611-790-7625	SCADA Project Upgrade	-	-	-	101,959	47,574	54,385
611-790-7626	Baldwin Median/Streetscape Turf	-	-	-	900,000	-	900,000
611-790-7628	Vactor Truck	-	-	-	400,000	400,000	-
611-790-7629	BMP Implementation	-	-	-	112,500	112,500	135,000
611-790-7630	Chromium 6 Management Activities	-	-	-	-	-	805,000
611-790-7631	Ward Avenue Water Line Replacement	-	-	-	-	-	300,000
611	Total Capital	\$ 44	\$ (48,842)	\$ 243,417	\$ 4,716,441	\$ 2,374,424	\$ 3,925,536

Account Number	Description	UNAUDITED			Budget 2015-16	Projected Budget 2015-16	Budget 2016-17
		2012-13 Actual	2013-14 Actual	As of: 02/24/16 2014-15 Actual			
611-999-9012	Transfer to Street Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611	Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611	TOTAL EXPENSES - Water Capital	\$ 44	\$ (48,842)	\$ 243,417	\$ 4,716,441	\$ 2,374,424	\$ 3,925,536
611	NET REVENUE VS EXPENSES	\$ 176,676	\$ 178,172	\$ 10,601	\$ (3,863,941)	\$ (1,861,290)	\$ (2,470,055)
PPFA Water - Authority Bonds							
612-000-5600	Interest Income	\$ -	\$ 1,279	\$ 2,250	\$ -	\$ -	\$ -
612-998-5919	From Water Operations Fund	-	633,640	218,420	631,158	631,158	631,223
612	Total Revenue	\$ -	\$ 634,919	\$ 220,670	\$ 631,158	\$ 631,158	\$ 631,223
612-000-8000	Principal Expense	\$ -	\$ (205,000)	\$ -	\$ -	\$ -	\$ -
612-000-8002	Principal Expense 10 Rev Bond	-	205,000	-	210,000	210,000	215,000
612-000-8100	Interest Expense	-	428,640	426,949	421,158	421,158	416,223
612	Total Debt Service	\$ -	\$ 428,640	\$ 426,949	\$ 631,158	\$ 631,158	\$ 631,223
612	TOTAL EXPENSES - PPFA Water Authority Bonds	\$ -	\$ 428,640	\$ 426,949	\$ 631,158	\$ 631,158	\$ 631,223
612	NET REVENUE VS EXPENSES	\$ -	\$ 206,279	\$ (206,279)	\$ -	\$ -	\$ -



LOCAL GOVERNMENT GLOSSARY AND ACRONYMS

Local Government Glossary and Acronyms

AD&D: Accidental Death and Dismemberment Insurance

ACCRUAL BASIS OF ACCOUNTING: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ACTUAL: Actual level of revenues or expenditures in the fiscal year noted.

APPROPRIATION: An authorization by the City Council to make expenditures and to incur obligations for a specific purpose.

APPROVED BUDGET: The approved budget is the annual City budget approved by the City Council for expenditures on or before June 30.

ASSESSED VALUATION (AV): The dollar value of real or other property set as a basis for levying property taxes by the County assessor.

ASSESSMENT: Revenue collected for City services which benefit properties in specific areas or districts.

ASSETS: Property owned by the City for which a monetary value has been established.

AUTHORIZED POSITIONS: Positions approved by the City Council which may or may not have funding (see Budgeted Positions).

AVAILABLE BALANCE: The unreserved, undesignated portion of fund balance available for future operations. For Enterprise funds, fund balance represents the current working capital portion of the fund's equity, which excludes capital assets, long-term debt, and other non-current items.

BALANCED BUDGET: The budget for a fund is balanced when total budgeted resources, including revenues, transfers in from other funds, and unallocated fund balance from previous years meet or exceed total budgeted uses of resources, including expenditures and transfer out to other funds.

BASIS OF ACCOUNTING: Refers to when revenues, expenses, expenditures and transfers are recognized and reported. The budgetary basis of accounting for all the funds is modified accrual, with a focus on current financial resources.

BEGINNING/ENDING FUND BALANCE: Resources available in a fund after payment of prior/current year expenses.

BOND: A certificate of debt issued by an entity, guaranteeing payment of the original investment plus interest, by a specified future date. Bonds are typically used for long-term debt to pay for specific capital expenditures.

BROWN ACT: This Act governs the conduct of public meetings (California Government Code 54953).

BUDGET: An annual plan of financial operation embodying an estimate of proposed expenditures and the estimated means of financing them. The approved budget is authorized by City Council action and thus specifies the legal spending limits for the fiscal year.

BUDGET HEARING: A public meeting to allow citizens to comment on a proposed budget.

BUDGETED POSITIONS: The number of full-time equivalent positions to be funded in the budget.

CalPERS: California Public Employees' Retirement System

Local Government Glossary and Acronyms

CALTRANS: California Department of Transportation

CAPITAL BUDGET: A budget that appropriates the first year of the multi-year Capital Improvement Program.

CAPITAL IMPROVEMENT PROGRAM (CIP): An on-going five year plan of single and multiple year capital expenditures which is updated annually.

CAPITAL OUTLAY: Expenditures for tangible property of relatively permanent nature

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures.

COPS: Citizen's Option for Public Safety – AB 3229 funds allocated to California counties for public safety.

CPI: Consumer Price Index, measure of inflation in area of consumer products.

DEBT SERVICE: Payment of interest and principal on an obligation resulting from the issuance of bonds and notes.

DEPARTMENT: A major organizational unit of the City that has management responsibility for related operations.

DIVISION: A sub-unit of a department which encompasses more specific functions of that department and may consist of several activities.

FINAL BUDGET: The approved revenue and expenditure budget as appropriated.

FISCAL YEAR: The 12-month period designated as the budget year from July 1 through June 30.

FLSA: Fair Labor Standards Act

FULL TIME EQUIVALENT: The decimal equivalent of a part-time position converted to a full time basis, i.e. one person working half-time would count as 0.5 FTE.

FUND: A set of inter-related accounts to record revenues and expenditures associated with a specific purpose.

FUND BALANCE: In the governmental fund types, the unreserved fund balance is the excess of current sources of funds over current uses of funds. This amount does not include amount designated for future uses as specified by management.

GAAP: Generally Accepted Accounting Principles. The guidelines established for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time.

GASB: Governmental Accounting Standards Board

GENERAL OBLIGATION BOND: A bond backed by the full faith and credit of the issuing government. In California, local governments can only issue such bonds with voter approval subject to a legal debt limit.

OPERATING BUDGET: Annual appropriation of funds for on-going program costs, including personnel, operations, capital outlay and debt service.

OPERATING TRANSFERS: Transfers from a fund receiving revenue to a fund which will expend the resources.