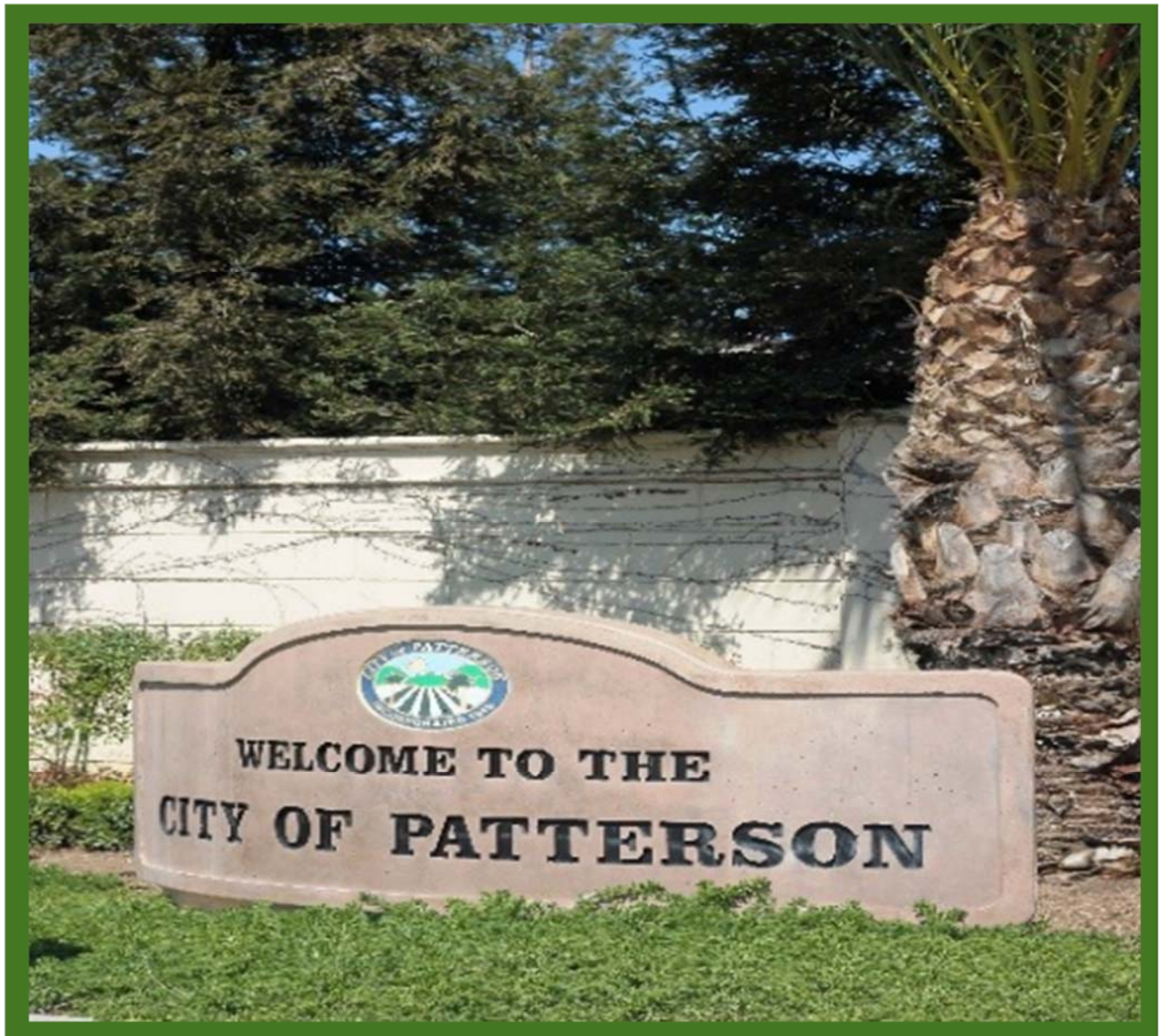




# **CITY OF PATTERSON**

**FISCAL YEAR 2018 - 2019**

**ANNUAL BUDGET**



**CITY OF PATTERSON**  
**City Council**



**Deborah M. Novelli**  
**Mayor**



**Dennis McCord**  
**Council Member**



**Dominic Farinha**  
**Council Member**



**Joshua Naranjo**  
**Council Member**



**Alfred Parham**  
**Council Member**



# **CITY OF PATTERSON ANNUAL BUDGET**

**FISCAL YEAR  
2018 - 2019**

## **City Council**

### **MAYOR**

**Deborah M. Novelli**

### **COUNCIL MEMBERS**

**Dominic Farinha**

**Joshua Naranjo**

**Dennis McCord**

**Alfred Parham**

## **Executive Staff**

**Kenneth Irwin, City Manager**

**Maricela Vela, City Clerk**

**Jeff Dirkse, Chief of Police**

**Jeff Gregory, Chief of Fire**

**Di Smith, Director of Human Resource**

**Michael Willett, Director of Public Works**

**Fernando Ulloa, Director of Engineering, Building & Capital Projects**

**Saadiah Ryan, Director of Finance**

**Julienne Flanders, Recreation & Community Services Director**

**David James, Planning and Community Development Director**

**Thomas Hallinan, City Attorney**

**Douglas L. White, Deputy City Attorney**

City of Patterson  
2018 - 2019 Budget

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# City of Patterson

**Fiscal Year 2018-19**

**Adopted Annual Budget**

**Introduction**

## **City Manager's Message:**

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

As your City Manager, I am very pleased to present to the City Council the draft operating budget that is balanced for the upcoming Fiscal Year 2018-19.

The Budget honors the City's commitment to addressing the priorities and maintaining the excellent services our community expects and deserves; represents the City's fiscally responsible and accountable financial plan for the upcoming fiscal year; provides a transparent, comprehensive statement of the City's organization, operations, projected revenues and estimated expenditures; and serves as a strategic tool in communicating, implementing and monitoring City Council direction related to City operations.

It is important to note that although we have added additional police, fire, and administrative staff over the past two years, increasing our level of service to the community, we still have a balanced budget and a strong General Fund reserve. The City's continued commitment to best practices in the area of financial stewardship has allowed the City of Patterson to receive an affirmed long term underlying credit rating and AA- on credit and financial strength rating on AGM -insured with a stable outlook from Standard and Poor's, a recognized world leader in the area of financial review, grading and insight.

The organizational workforce has slightly increased, mostly due to previous department under staffing, City growth, and changes to the City's cannabis ordinance. Our current workforce consists of 116 full time employees, augmented by 117 part-time positions. 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. We continue to use this technology to be more transparent to our public. As we continue to monitor current progress and sustained 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. In last year's budget, we discussed the Chrome VI unfunded mandate and the funding that would be needed to comply. Fortunately, the Court has placed a stay on the new MCL level due to the poor analysis that was provided by Department of Public Health (DPH). Although the Chrome VI regulation was removed by the courts it may only be temporary.

In November 2016, the City Council approved the City of Patterson 5-year Strategic Plan. The Strategic Plan process allowed the City to update its Mission, Vision, and Values to align with the current Council and public. This helped set the City's mission to guide the City's critical path until 2021. The strategic plan has been guiding staff and Council for the past 18 months. Many of the objectives and strategies have been implemented to achieve the City's goals. Under the Strategic Direction "Community Livability and Quality of Life" the Community Center and Sports Complex Vision has begun and the "School District Partnerships to provide services to the Community has also begun in a partnership to buy land for a future Multi-Purpose Center, small Theater, and Park

amenities. Under the “Cultivate partnerships and seek innovative solutions to address homelessness” the City has partnered with the HOST House and provided funding for Project Restart and has created avenues to help HOST stay open year-round. These are just examples and many other Objectives and Strategies have started and staff will be providing a more representative presentation to Council on the Strategic Plan this summer.

Our Measure L funding is coming is as planned and the Engineering Department has put together two projects for this year’s portion. One project consists of 2.5 miles of slurry seal maintenance in the Shire Park Subdivision area. For the other project we used Measure L funding as a match to leverage Federal Funds for an overlay on Sperry Avenue, between Baldwin Road and American Eagle.

As with last year, we continue to see strong signs of economic growth in Patterson, however, there is still a need to remain diligent in the area of budgeting. The FY 2018-19 budget continues to be strong as we compare year-over-year revenue growth. As with last year, we 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. With the addition of our new Community Development Director, we hope to concentrate efforts in the area of economic growth and downtown revitalization. We have high hopes of achieving a downtown master plan and creating economic marketing materials to attract new business to our City’s unique and historic Downtown center.

#### **ECONOMIC CONDITION, OUTLOOK AND ACTIVITY**

The City has enjoyed strong economic growth over the last several years. There are no indications that the economy will be cooling off to recessionary levels. Factors that will impact our economic strength are the online sales which, in some instances, do not provide the City with a “point-of-sale” taxable nexus. The City is still fortunate to have a more diverse revenue structure which can continue to benefit from Measure L the 1/2cents sales tax over 25 years, new establishments such as a hotel/Arco gas station, Villa Del Lago mini golf, Burger King restaurant, Cannabis retail, and various residential and commercial developments.

Based on our recent approval of the Water Master Plan, the City recently approved a water rate study and rate increase of 11% over 5years. This will allow for much needed maintenance of some of our deteriorating water infrastructure in our older areas in town.

Our budget provides for a continuation of high levels of service, funding of capital improvements to further improve the City, and increase in public safety staffing, and new programs to enhance community quality of life for the City’s population.

Several new businesses opened their doors in Patterson last year and more are getting ready for construction. Businesses such as Mobile gas/Baja Fresh, Burger King, a new truck wash, and a new hotel will be under construction over the next 12 months and the 700,000 sf building in the Keystone Business Park is reaching completion. Our infill homes continue to be purchased and Self-Help Enterprise has broken ground to start construction of approximately 40 new affordable homes.

## **CURRENT YEAR'S BUDGET**

The following factors were taken into consideration during the preparation of the City's budget for the fiscal year 2018- 2019.

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.

During the water rate study, the City incorporated the 5 year long range capital improvement plan. The City will begin the improvement of the water line projects, clarifier replacement project and street projects to enhance and improve the quality of our community's water, sewer and streets infrastructure.

This budget includes the approval of 1 Deputy and 1 code enforcement officer to provide the additional services we believe can address public concern on the safety of our citizens and monitor the changes made with the legalization of cannabis.

The City's Sewer, Water, and Storm Drain Master Plans were all completed last year with great support from Staff, Stakeholders, and Council. These Master Plans will help provide organized and quality growth of the City as will continue to attract small and large businesses of all types.

## **BUDGET HEADLINES**

- Continued progression of our Strategic Plan
- Continued enhancement and expansion of Recreation programs and classes for youth, adults, and seniors.
- Increase program revenues through sponsorships and donations.
- Complete outstanding master plans; (traffic and Parks)
- Measure L funds are available, allowing for roadway maintenance throughout 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 review and analysis of development and redevelopment activities with new marketing materials, including a new City tag line.
- Continued application processes for grant opportunities.

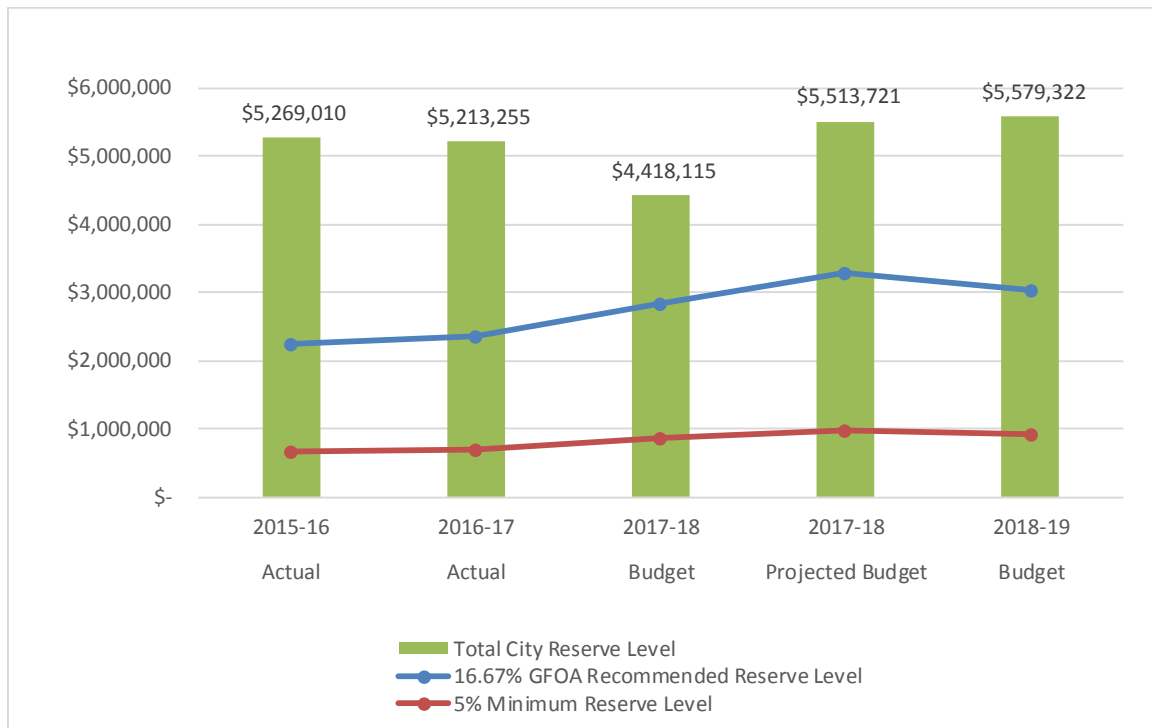
## **ANALYSIS**

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 30.54% of General Fund reserve in FY2018-19. 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

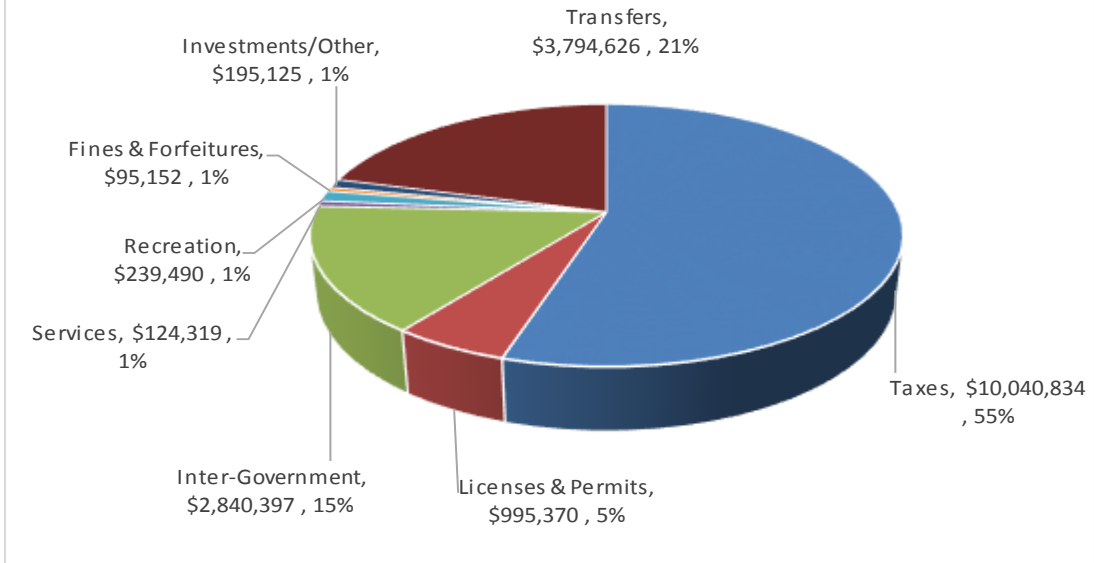
Description	5 Actual 2015-16	6 Actual 2016-17	7 Budget 2017-18	8 Projected Budget 2017-18	9 Budget 2018-19
TOTAL EXPENSES - FUND 100	\$ 13,483,342	\$ 14,131,374	\$ 17,074,725	\$ 19,810,650	\$ 18,271,711
16.67% GFOA Recommended Reserve Level	\$ 2,247,673	\$ 2,355,700	\$ 2,846,357	\$ 3,302,435	\$ 3,045,894
5% Minimum Reserve Level	\$ 674,167	\$ 706,569	\$ 853,736	\$ 990,532	\$ 913,586
Total City Reserve Level	\$ 5,269,010	\$ 5,213,255	\$ 4,418,115	\$ 5,513,721	\$ 5,579,322
Unassigned	\$ 1,642,867	\$ 1,567,205	\$ 765,043	\$ 1,855,671	\$ 1,909,272
Emergency Contingency Fund	\$ 3,626,143	\$ 3,646,050	\$ 3,653,072	\$ 3,658,050	\$ 3,670,050
Percentage Reserve	39.08%	36.89%	25.88%	27.83%	30.54%



## GENERAL FUND REVENUE

General Fund revenues in the FY 2018-19 budget are \$18.3 million, which is an increase from the prior year by \$1.2m due to increase in Taxes by \$1m and Transfers approximately \$281,000.

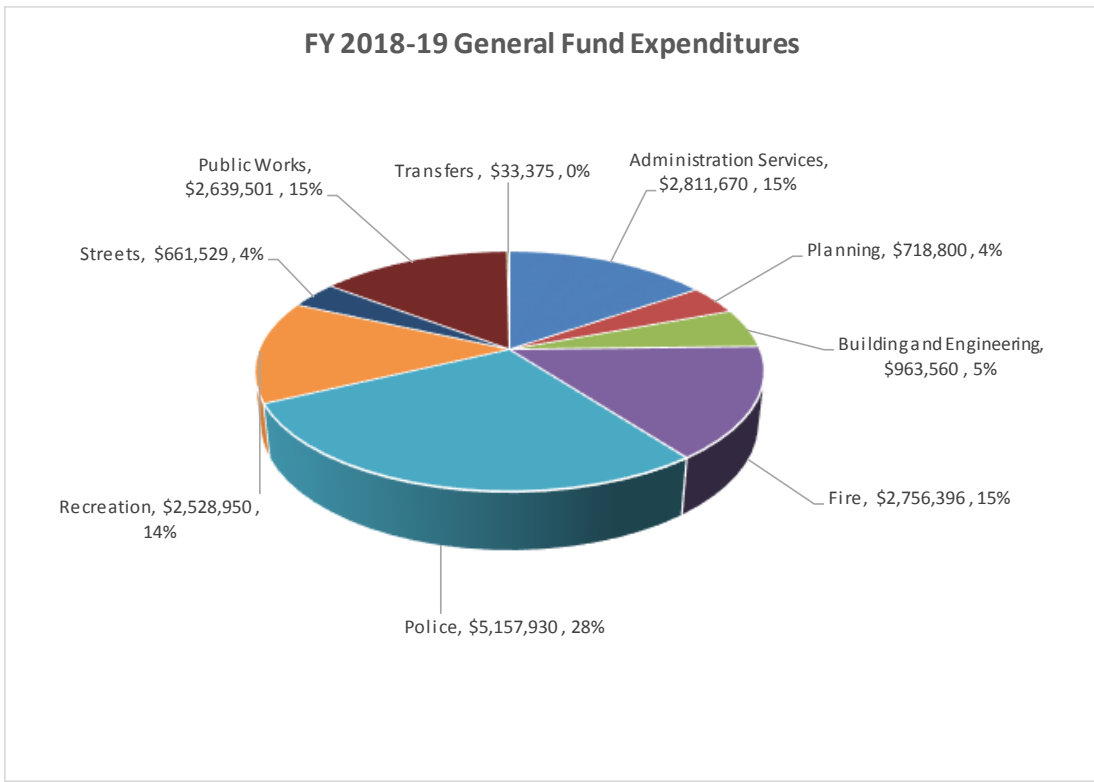
### FY 2018-19 Revenue General Fund Revenue



### GENERAL FUND EXPENDITURES

General Fund expenditures in the FY 2018-19 budget are \$18.2 million, which is an increase from prior year of \$1.2 million due to increase in salaries and benefits, Finance (2 new FTE) and Recreation (2 new FTE, Part-Timers rate and head count), Police (1 new Deputy) and operations related to Public Works, and Recreation new program (Swim Team) and capital outlay.

### FY 2018-19 General Fund Expenditures



## **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 2018-19 budget in this document.

To determine the funds available for Capital Projects in the FY 2018-19 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 the 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.

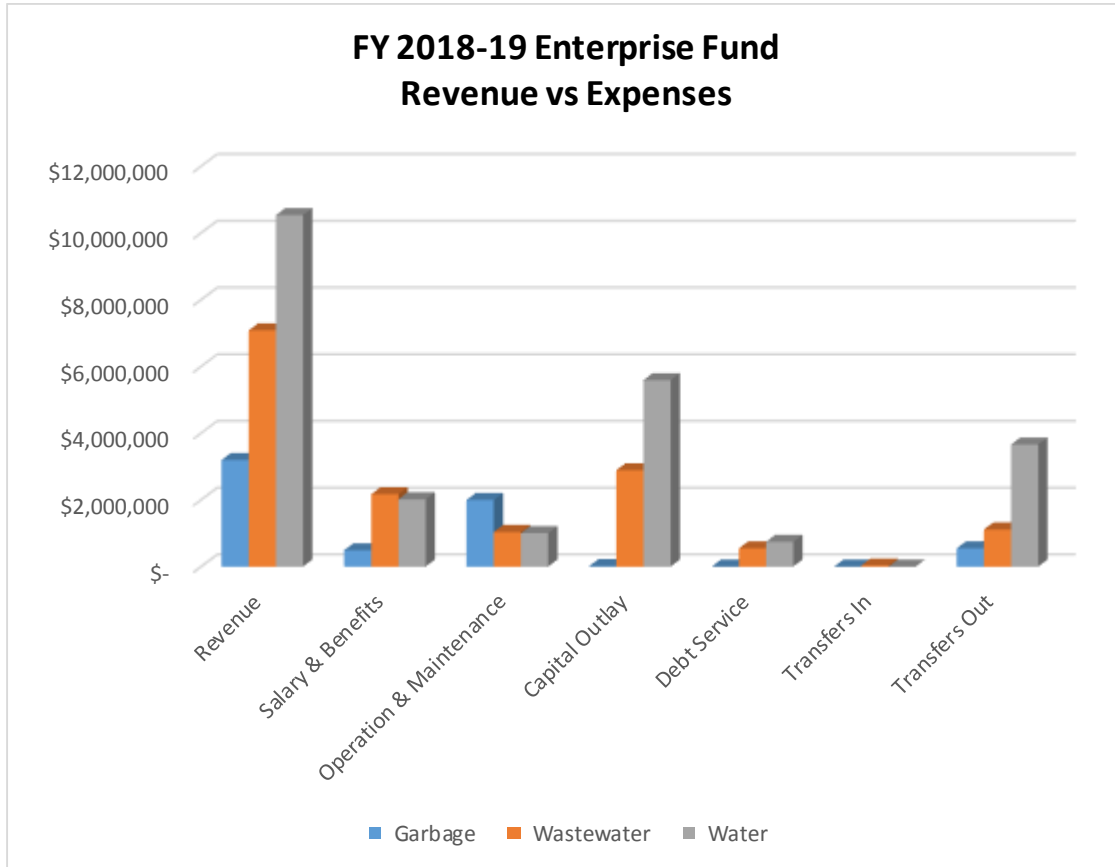
**MAJOR CAPITAL IMPROVEMENT PROGRAM SOURCES EXPENDITURES**

<b>Street CIP projects</b>	<b>EXPENDITURES</b>	<b>FUNDING SOURCE</b>
I-5 Interchange PA & ED Study (Aqueduct)*	1,470,000	Street Impact Fee
Ninth Street Improvements	817,000	ATP Grant
Sperry Avenue Improv (Baldwin to Hwy 33)*	725,349	RSTP, Gas Tax, LTF
Street maintenance projects- Slurry seal	673,000	Gas Tax
Roundabout - Salado/7th Street*	476,000	CMAQ and LTF
Street maintenance projects - SB1*	364,206	Gas Tax
Rogers Road Bridge	275,000	HBP Grant
Intersect Improv (Sperry/DelPuerto) (CMAQ)	217,069	CMAQ
Traffic Management projects (10%)	197,727	Measure L
Stripping -East of Ward Ave	100,000	Gas Tax
	<u>\$ 5,315,351</u>	
<b>Sewer CIP projects</b>	<b>EXPENDITURES</b>	<b>FUNDING SOURCE</b>
Clarifier improvements WQCF	2,200,000	CFD2005-1 Bus. Park, Bond Proceeds
WWTP Expansion - Phase III*	180,000	CFD2005-1 Bus. Park, Bond Proceeds
	<u>\$ 2,380,000</u>	
<b>Water CIP projects</b>	<b>EXPENDITURES</b>	<b>FUNDING SOURCE</b>
Kinshire Way Waterline Replacement Project	\$ 2,200,000	New borrowing Bond Proceeds
Rogers Road Water Tank*	1,350,000	CFD2005-1 Bus. Park, Bond Proceeds
Well #14 Site Improvement*	682,000	PPFA 2010 Water Revenue Bond Proceeds
Water Project WM-5	401,000	Operations
Well #14 Design & Construction*	299,832	Water Acquisition
Gateway Storage Tank*	250,000	Operations
Water Management Activities	160,000	PPFA 2010 Water Revenue Bond Proceeds
	<u>\$ 5,342,832</u>	
<b>Storm Drain CIP projects</b>	<b>EXPENDITURES</b>	<b>FUNDING SOURCE</b>
Black Gultch Repairs*	\$ 350,000	Operations
	<u>\$ 350,000</u>	
<b>General Government CIP projects</b>	<b>EXPENDITURES</b>	<b>FUNDING SOURCE</b>
Community Complex Parking Lot	\$ 505,276	CFD 2001-1 PPFA series 2013 Bond Proceeds
Corp Yard Buidling Expansion*	400,000	Impact Fees
Museum project*	347,402	Grant
City Hall Expansion*	300,000	Impact Fees
Hammon Ctr Improvements	260,705	Impact Fees
Green House Gas Reduction Grant	140,000	Grant
Fifth Street Infrastructure	123,978	Grant
	<u>\$ 2,077,361</u>	

**\*These projects are carry over from FY 17-18, with completion date in FY 2018-19**

**ENTERPRISE FUND REVENUE AND EXPENSES**

As illustrated below, Enterprise Fund total revenues and transfers budgeted for FY 2018-19 are projected at \$20.8 million and expenditures and transfers out are projected \$23.8 million. The combination of the carry-over of FY 2017-18 ending fund balance of \$37.3 million and the revenue and expenditure budgets for FY 2018-19 result in a projected ending available balance of \$34.3 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 \$53,478,360 for Fiscal Year 2018-19 is significantly greater than the actual appropriations of \$11,904,716 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**

As Patterson's economic growth continues, the City expects to maintain public safety and provide excellent service to the community.

Our Strategic 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.

The future of the City of Patterson continues to get brighter and more diverse. With new marketing strategies and materials, we hope to attract more beneficial businesses and create a more vibrant downtown. Current analysis and future workshops for our much-needed Public Safety Center and City Hall Annex will continue and will provide a basis and guideline for an aesthetically exciting addition to the downtown atmosphere.

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. 2018-49**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PATTERSON, CALIFORNIA, ADOPTING THE GENERAL FUND AND ALL OTHER FUNDS BUDGET FOR FISCAL YEAR 2018-2019**

**WHEREAS**, on June 11, 2018 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 2018-2019 commencing on July 1, 2018; and


**WHEREAS**, on today, June 19, 2018 the City Manager and City Staff brought back the General Fund Budget and All Other Funds for Fiscal Year 2018-2019 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 2018-2019 in the amount of \$72,163,536.


**PASSED, APPROVED AND ADOPTED** this 19<sup>th</sup> day of June 2018, by the City Council of the City of Patterson in the State of California by the following roll call vote:

**AYES:** Councilmembers McCord, Naranjo, Farinha, Parham and Mayor Novelli  
**NOES:** None  
**EXCUSED:** None

APPROVED:

  
\_\_\_\_\_  
Deborah M. Novelli  
Mayor of the City of Patterson

ATTEST:

  
\_\_\_\_\_  
Maricela L. Vela  
City Clerk of the 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 19<sup>th</sup> day of June 2018, 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

**City of Patterson  
2018-2019  
Account Number Description**

<b>Fund Description</b>	<b>Department Description</b>
100 General Fund	100 Administration
101 General Fund Reserve	115 City Attorney
102 Bond Administrative Fees	120 City Council
105 Self-Insurance Reserve	200 Finance
111 Master Plan	250 Non-Departmental
175 Landscaping Assessment Districts	300 Planning
176 Benefit Assessment Districts	305 Building Inspection
177 CSA # 15 Assessment District	306 Engineering
178 CFD 2013-1 Non Residential Maint Svcs	310 Code Enforcement
179 CFD 2018-2 VOP Maintenance	400 Fire
180 CFD 2018-1 VOP Infastructure	405 Fire Station 2
188 CFD 2015-2 Public Safety	500 Police
189 CFD 2001-1 Public Safety CFD - Patterson Gardens	510 Crossing Guards
190 CFD 2003-1 Public Safety CFD	600 Recreation-Administration
191 CFD 2005-1 West Patterson Business Park	605 Recreation-Programs
192 CFD 2015-1 (Arambel-KDN Business Park)	606 Youth Development & Camps
204 HR Reassessment Dist 2002	607 Recreation Sports
205 Patterson Public Finan Auth - Heartland Ranch	610 Aquatic Center
250 West Patterson Financing Authority	611 Senior Center
252 Patterson Public Financing Authority	612 Teen Center
305 Beautification Committee	700 Building Maintenance
310 96 CDBG HA Loan Fund	701 City Hall Annex
311 State HCD Rehab Program	705 Sports Park
312 Federal CDBG Grant 2003	710 Park Maintenance
313 First Time Home Buyers	780 Street Maintenance
314 Federal HOME Funds	781 Urban Forestry
316 Neighborhood Stabilization Program	790 Public Works
320 Asset Forfeiture	791 Collections
325 Gas Tax	998 Transfers In
326 Local Transportation Fund	999 Transfers Out
327 Street Project	
328 Non Motorized - LTF	
329 Measure L	
401 Developer Housing in-Lieu	
402 Community Facility Impact Fee	
404 General Government Impact Fee	
408 Public Safety Impact Fee	
410 Parkland In-Lieu Fee	
412 Street Improvement Impact Fee	
414 Water Impact Fee	
415 Storm Drain Impact Fee	
416 Sewer Impact Fee	
421 Delta Mendota Storm Gate	
423 Westside Drainage Study	
425 WWTP - Construction	
430 Aquatic Center Construction	
440 Future Water Acquisition	
450 Senior Center	
600 Garbage	
605 Sewer	
606 Sewer Capital	
607 Patterson Public Financing Authority - Sewer	
610 Water	
611 Water Capital	
612 Patterson Public Financing Authority - Water	
710 Heartland Ranch Infrastructure	
715 Walker Ranch Infrastructure	

**Account Number Description**

**Revenue**

5000-5099	Taxes - Assessments
5100-5199	License & Permits
5200-5299	Inter Governmental
5300-5499	User Fees
5500-5599	Fines & Forfeitures
5600-5699	Investment
5700-5899	Other Revenue
5900-5999	Transfers In

**Expenses**

6000-6199	Salary & Benefits
6200-6999	Maintenance & Operations
7000-7999	Capital Outlay
8000-8999	Debt Service
9000-9999	Transfer Out



# **FUND BALANCE ALLOCATION AND ASSIGNED FUND USAGE**

Fund Balance Projections

	Fund Description	Audited	Cash Balance	FY17-18 Projected Budget		Difference	Assigned	Projected Fund	Cash Balance	FY18-19 Projected Budget		Difference	Assigned	Projected Fund	Cash Balance
		Fund Balance 6/30/2017	6/30/2017	Revenue	Expense	Rev/Exp	Funds	Balance 6/30/2018	(Projected) 6/30/2018	Revenue	Expense	Rev/Exp	Funds	Balance 6/30/2019	(Projected) 6/30/2019
100	General Fund	\$ 4,400,290	\$ 2,544,963	\$ 20,087,192	\$ 19,810,650	\$ 276,542	\$ -	\$ 4,676,832	\$ 2,821,505	\$ 18,325,313	\$ 18,271,711	\$ 53,602	\$ -	\$ 4,730,433	\$ 2,875,107
101	General Fund - Reserve	3,646,050	3,642,337	12,000	-	12,000		3,658,050	3,654,337	12,000	-	12,000		3,670,050	3,666,337
102	Bond Administration	144,378	145,763	86,041	83,630	2,411		146,789	148,174	166,782	159,163	7,619		154,408	155,793
105	Self Insurance Reserve	(7,870)	-	50,250	35,000	15,250		7,380	15,250	250	-	250		7,630	15,500
111	Master Plan	54,640	54,584	100	-	100		54,740	54,684	9,909	-	9,909		64,649	64,593
175	LMD Assessments	764,919	819,140	1,996,199	2,210,698	(214,499)		550,420	604,641	2,053,402	1,865,856	187,546		737,966	792,187
176	BAD Assessments	1,634,090	1,635,707	647,702	691,200	(43,498)		1,590,592	1,592,209	520,215	602,450	(82,235)		1,508,357	1,509,974
177	CSA #15 - BAD Gateway	17,009	17,352	8,500	16,892	(8,392)		8,617	8,960	8,500	16,729	(8,229)		388	731
178	Gateway	202,701	202,532	54,510	3,567	50,943		253,644	253,475	55,186	4,000	51,186		304,830	304,660
188	CFD 2015-2 Arambel-KDN	7,645	12,871	80,789	75,025	5,764		13,409	18,635	86,687	82,025	4,662		18,071	23,297
189	Patterson Gardens Fire District	46,864	41,873	422,114	385,000	37,114		83,978	78,986	433,800	405,000	28,800		112,777	107,786
190	Public Safety CFD - Fire Sta 2	(659,266)	-	1,474,949	2,146,107	(671,159)		(1,330,424)	(671,159)	1,439,748	2,319,672	(879,924)		(2,210,348)	(1,551,083)
191	West Patterson Business Park (2005-1)	9,994,168	9,979,144	554,706	495,095	59,611		10,053,779	10,038,755	563,144	2,506,504	(1,943,360)		8,110,419	8,095,395
192	CFD 2015-1 Arambel-KDN	433,799	509,025	298,818	271,362	27,456		461,255	536,481	304,724	275,612	29,112		490,367	565,593
204	Heartland Assessment District (Local bonds)	740,567	736,954	643,685	566,646	77,039		817,606	813,993	661,474	563,673	97,801		915,407	911,793
205	PPFA 2013 Heartland Ranch Revenue Bonds	4,214,746	4,223,172	524,646	1,239,849	(715,203)		3,499,543	3,507,969	522,673	601,140	(78,467)		3,421,076	3,429,502
250	West Patterson Financing Authority	7,743,313	7,638,939	5,377,117	5,104,656	272,461		8,015,774	7,911,400	5,427,128	5,246,066	181,062		8,196,836	8,092,462
252	Patterson Public Financing Authority - Revenue Bonds 2013	67,186,528	67,529,162	4,063,667	5,617,712	(1,554,045)		65,632,483	65,975,117	3,765,406	5,733,796	(1,968,390)		63,664,093	64,006,727
305	Beautification Committee	39,144	39,105	100	975	(875)		38,269	38,230	100	-	100		38,369	38,330
311	State HCD Rehab Program	146,796	146,646	-	-	-		146,796	146,646	1,200	-	1,200		147,996	147,846
312	Federal CDBG Grant 2003	(66,389)	-	364,596	152,819	211,777		145,388	211,777	139,243	139,043	200		145,588	211,977
313	First Time Home Buyers	32,329	32,296	2,500	-	2,500		34,829	34,796	5,595	-	5,595		40,424	40,391
314	Federal HOME Funds	118,472	122,757	68,000	62,500	5,500		123,972	128,257	75,883	75,488	395		124,367	128,652
316	Neighborhood Stabilization Program	2,199	2,197	-	-	-		2,199	2,197	823	-	823		3,022	3,020
325	Gas Tax	35,311	35,276	652,820	530,500	122,320		157,631	157,596	955,522	470,255	485,267		642,898	642,863
326	LTF Projects	179,829	476,486	83,682	83,682	-		179,829	476,486	18,670	157,562	(138,892)		40,937	337,594
327	Street Projects	921,599	817,946	3,351,135	2,848,772	502,363		1,423,962	1,320,309	4,260,593	4,575,294	(314,701)		1,109,261	1,005,608
328	Non Motorized Funds	25,366	37,656	-	5,590	(5,590)		19,776	32,066	-	5,590	(5,590)		14,186	26,476
329	Measure L	-	-	875,441	-	875,441		875,441	875,441	1,124,762	1,032,727	92,035		967,476	967,476

Fund Balance Projections

	Fund Description	Audited	Cash Balance	FY17-18 Projected Budget		Difference	Assigned	Projected Fund	Cash Balance	FY18-19 Projected Budget		Difference	Assigned	Projected Fund	Cash Balance
		Fund Balance	6/30/2017	Revenue	Expense	Rev/Exp	Funds	Balance	(Projected)	Revenue	Expense	Rev/Exp	Funds	Balance	(Projected)
401	Affordable Housing Impact	1,357,384	1,356,001	325,751	730,000	(404,249)		953,135	951,752	10,471	-	10,471		963,606	962,223
402	Community Facilities Impact	324,467	324,157	381,512	369,164	12,348		336,815	336,505	70,946	323,845	(252,899)		83,916	83,606
404	General Govt Facilities Impact	501,225	504,989	375,834	219,936	155,898		657,123	660,887	260,795	705,000	(444,205)		212,918	216,682
408	Public Safety Impact	528,087	537,591	274,147	231,187	42,960		571,047	580,551	243,562	71,906	171,656		742,703	752,207
410	Parkland In Lieu	127,061	126,931	3,689	40,000	(36,311)		90,750	90,620	200	75,000	(74,800)		15,950	15,820
412	Street Impact	2,264,575	2,262,269	1,904,025	1,111,549	792,476		3,057,051	3,054,745	445,886	1,188,852	(742,966)		2,314,085	2,311,779
414	Water Impact	224,403	224,174	757,820	200,000	557,820		782,223	781,994	207,269	-	207,269		989,492	989,263
415	Storm Drain Impact	1,385,817	1,385,724	190,670	953,974	(763,304)		622,513	622,420	5,000	530,800	(525,800)		96,713	96,620
416	Sewer Impact	119,408	119,286	15,530	100,000	(84,470)		34,938	34,816	1,000	34,489	(33,489)		1,449	1,327
421	Delta Mendota Storm Gate	167,247	167,077	500	-	500		167,747	167,577	500	-	500		168,247	168,077
423	Westside Drainage Study	63,043	62,979	200	-	200		63,243	63,179	200	-	200		63,443	63,379
430	Aquatic Center	56,528	56,471	75,137	-	75,137		131,665	131,608	16,864	-	16,864		148,529	148,472
440	Future Water Acquisition	312,782	312,463	90,332	-	90,332		403,114	402,795	11,515	299,832	(288,317)		114,797	114,478
600	Garbage/Street Sweeping	852,064	1,005,596	2,992,001	2,982,817	9,184		861,248	1,014,780	3,194,122	3,052,523	141,599		1,002,847	1,156,379
605	Sewer Fund	11,507,297	1,511,993	4,305,475	5,072,695	(767,220)		10,740,077	744,773	4,546,356	4,886,872	(340,516)		10,399,560	404,257
606	Sewer Capital	8,077,511	586,915	731,200	565,300	165,900		8,243,411	752,815	2,353,559	2,653,187	(299,628)		7,943,783	453,187
607	PPFA Sewer - Authority Bonds	261,236	261,190	213,451	213,451	-		261,236	261,190	215,995	215,595	400		261,636	261,590
610	Water	389,514	2,784,498	3,725,367	4,782,460	(1,057,094)		(667,579)	1,727,404	4,672,153	6,933,764	(2,261,611)		(2,929,190)	(534,207)
611	Water Capital	17,805,318	2,187,485	742,500	1,297,367	(554,867)		17,250,451	1,632,618	5,234,617	5,436,082	(201,465)		17,048,986	1,431,153
612	PPFA Water - Authority Bonds	482,096	481,659	630,633	630,633	-		482,096	481,659	631,362	646,432	(15,070)		467,026	466,589
710	Heartland Ranch Infrastructure	(3,001)	44,130	-	-	-		(3,001)	44,130	-	-	-		(3,001)	44,130
	<b>FUND BALANCE - BY FUND</b>	<b>\$ 148,807,522</b>	<b>\$ 117,764,044</b>	<b>\$ 59,517,033</b>	<b>\$ 61,938,461</b>	<b>\$ (2,421,429)</b>	<b>\$ -</b>	<b>\$ 146,385,997</b>	<b>\$ 115,330,559</b>	<b>\$ 63,061,103</b>	<b>\$ 72,163,536</b>	<b>\$ (9,102,433)</b>	<b>\$ -</b>	<b>\$ 137,283,564</b>	<b>\$ 106,228,125</b>
	<b>General Fund &amp; Reserves</b>	<b>\$ 8,237,488</b>	<b>\$ 6,387,648</b>	<b>\$ 20,235,583</b>	<b>\$ 19,929,280</b>	<b>\$ 306,303</b>	<b>\$ -</b>	<b>\$ 8,543,790</b>	<b>\$ 6,693,951</b>	<b>\$ 18,514,254</b>	<b>\$ 18,430,874</b>	<b>\$ 83,380</b>	<b>\$ -</b>	<b>\$ 8,627,170</b>	<b>\$ 6,777,330</b>
	<b>Other Funds</b>	<b>140,570,035</b>	<b>111,376,396</b>	<b>39,281,450</b>	<b>42,009,181</b>	<b>(2,727,732)</b>		<b>137,842,207</b>	<b>108,636,608</b>	<b>44,546,850</b>	<b>53,732,662</b>	<b>(9,185,813)</b>	<b>-</b>	<b>128,656,394</b>	<b>99,450,795</b>
	<b>Total Funds</b>	<b>\$ 148,807,522</b>	<b>\$ 117,764,044</b>	<b>\$ 59,517,033</b>	<b>\$ 61,938,461</b>	<b>\$ (2,421,429)</b>		<b>\$ 146,385,997</b>	<b>\$ 115,330,559</b>	<b>\$ 63,061,103</b>	<b>\$ 72,163,537</b>	<b>\$ (9,102,433)</b>	<b>\$ -</b>	<b>\$ 137,283,564</b>	<b>\$ 106,228,125</b>

# Fund Balance Allocation and Assigned Funds Available

Projected as of: 06/30/2018

Fund Description	Audited		FY17-18 Projected		Difference Rev/Exp	Fund Balance Usage	Projected Fund Balance 6/30/2018
	Fund Balance 6/30/2017	Revenue	Expense	Per Council approval			
100 General Fund	\$ 4,400,290	\$ 20,087,282	\$ 19,810,650	\$ 276,632	\$ -	\$ 4,676,922	
101 General Fund - Reserve	3,646,050	12,000	-	12,000	-	3,658,050	
102 Bond Administration	144,378	86,041	83,630	2,411	-	146,789	
105 Self Insurance Reserve	(7,870)	50,250	35,000	15,250	-	7,380	
111 Master Plan	54,640	100	-	100	-	54,740	
<b>GENERAL FUND BALANCE</b>	<b>\$ 8,237,488</b>	<b>\$ 20,235,673</b>	<b>\$ 19,929,280</b>	<b>\$ 306,393</b>	<b>\$ -</b>	<b>\$ 8,543,881</b>	

## ALLOCATION TABLE - GENERAL FUND BALANCE

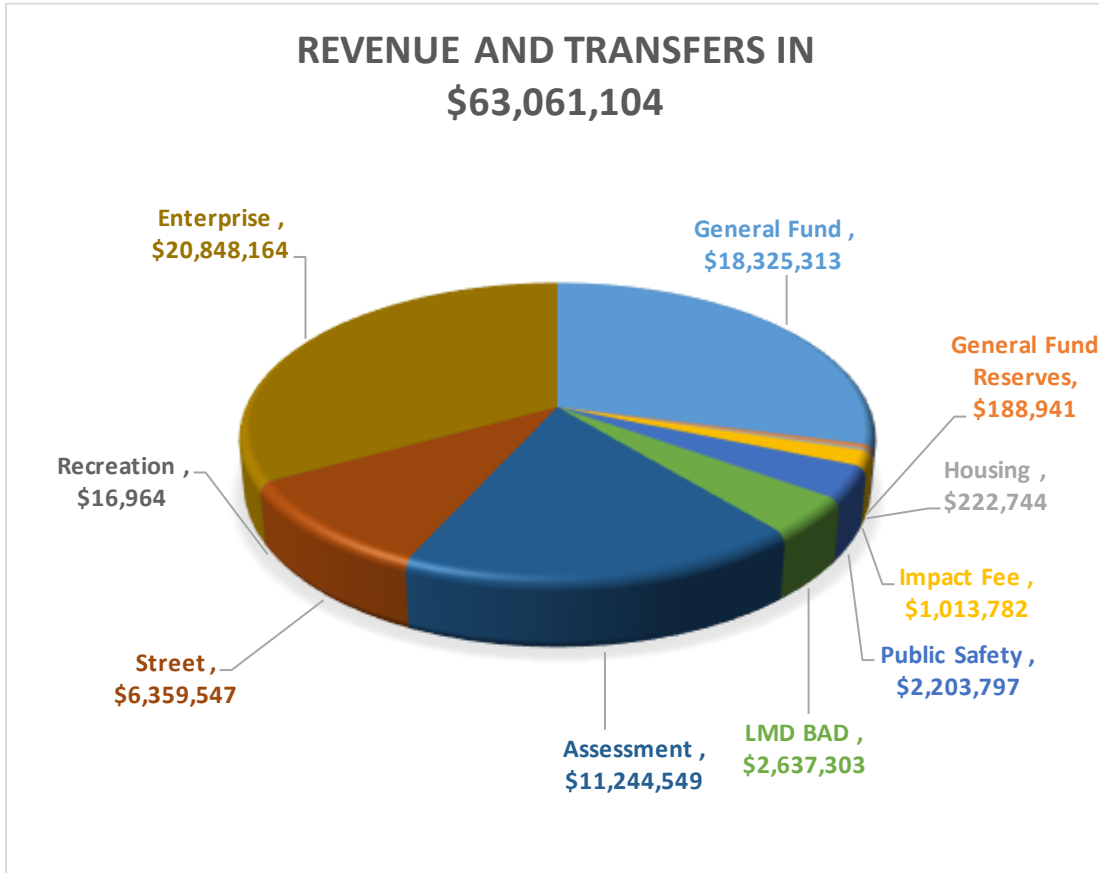
Fund	Projects / Expense Type	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
101	Gen Fund Emergency Contingency			\$ 3,658,050			\$ 3,658,050
100	Future Capital Projects				243,342		243,342
100	School Resource Officer			-	54,916		54,916
100	Vehicle Replacement				130,218		130,218
100	Computer & Equip Replacement				24,137		24,137
100	Petty Cash	-					-
100	Park Maintenance				6,357		6,357
100	Facilities Maintenance				40,957		40,957
100	Code Enforcement						-
100	Web Site Upgrade				38,736		38,736
100	Bond Administration		146,789				146,789
100	PERS and OPEB Reserves				1,571,713		1,571,713
100	Street Maintenance				579,289		579,289
100	Green House Gas Reduction				-		-
100	Museum Project				78,711		78,711
100	ALS Cert Sponsorship				12,000		12,000
100	Unassigned					1,855,671	1,855,671
111	Master Plan				40,875		40,875
111	Master Plan Fund				54,740		54,740
105	Self Insurance				7,380		7,380
		\$ -	\$ 146,789	\$ 3,658,050	\$ 2,883,371	\$ 1,855,671	\$ 8,543,881

**Projected General Fund Balance 06/30/2018**

**General Fund Balance and Staff Allocation Recommendations  
Projected As of: 06/30/2018**

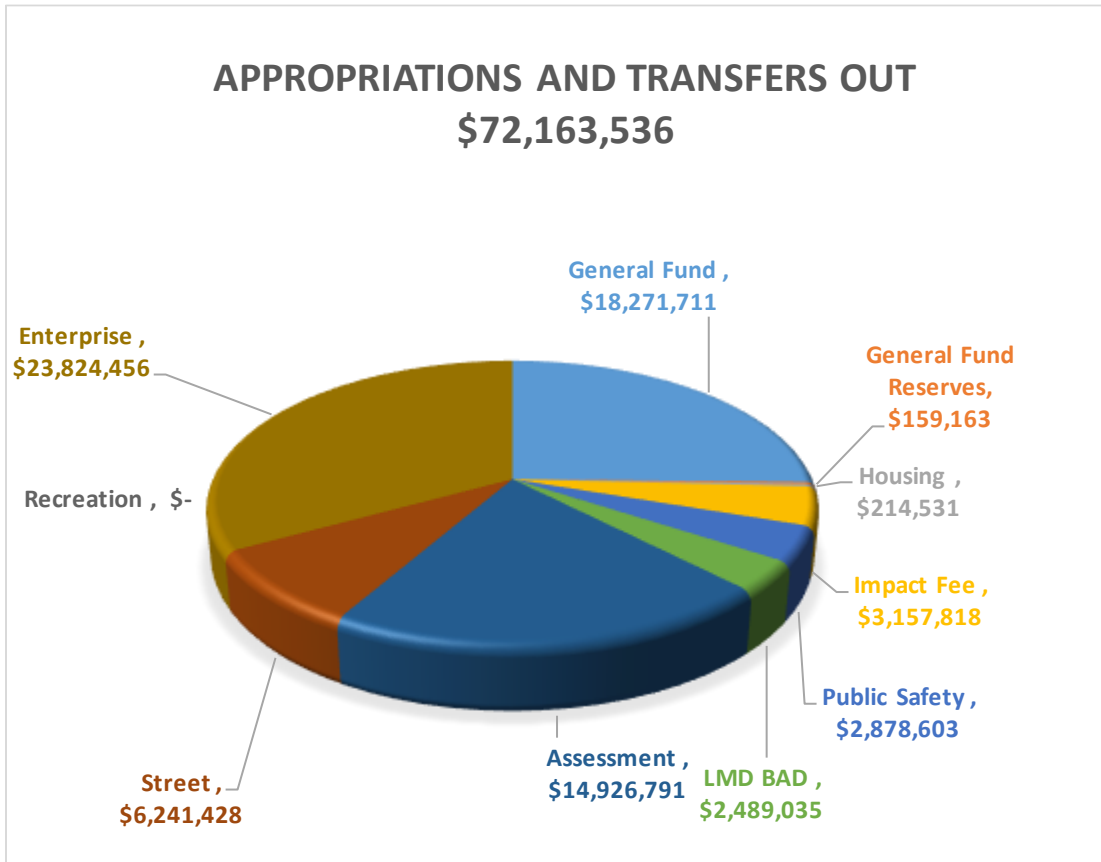
	Restricted			Committed													Unassigned		Total	
	FUND102 Bond Admin	Fund 100 School Resource Officer	FUND 101 Emergency Contingency	FUND 100 Operating Reserves Bud FY	FUND 100 Future Capital Projects	FUND 100 Vehicle Replacement	FUND 100 Comp & Equip Replacement	FUND 100 Facility Maintenance	FUND 100 Master Plan	FUND 100 Park Maintenance	FUND 100 Website Upgrade	FUND 100 PERS and OPEB RESERVES	FUND 100 Street Maintenance	FUND 100 Museum Project	FUND 100 ALS Cert Sponsorship	FUND 100 Green Hse Gas Reduction	FUND 111 Master Plan Fund Bal	FUND105 Self Insurance		FUND100 Unassigned
	102	100-000-3217	101	100-000-3201	100-000-3205	100-000-3206	100-000-3207	100-000-3208	100-000-3211	100-000-3216	100-000-3215	100-000-3218					111	105		
AUDITED FY 2016	\$ 51,773	\$ -	\$ 3,626,143	\$ -	\$ 243,342	\$ 130,218	\$ 24,137	\$ 40,957	\$ 46,586	\$ 6,357	\$ 38,736	\$ 971,713	\$ 270,000	\$ -	\$ -	\$ -	\$ 54,346	\$ 53,154	\$ 1,642,867	7,200,329
FY 2017 Usage	92,605	54,916	19,907	-	-	-	-	6,133	-	-	-	-	-	-	-	-	294	(61,024)		
Reallocated Funds	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	(75,662)	
AUDITED FY 2017	144,378	54,916	3,646,050	-	243,342	130,218	24,137	40,957	52,719	6,357	38,736	971,713	1,270,000	-	-	-	54,640	(7,870)	1,567,205	8,237,499
FY 2018 Revenue	86,041	-	12,000	-	-	-	-	-	-	-	-	-	-	-	-	145,294	100	50,250		
FY 2018 Usage	(83,630)	-	-	-	-	-	-	(11,844)	-	-	-	-	-	-	-	(145,294)	-	(35,000)	288,466	
Reallocated Funds	-	-	-	-	-	-	-	-	-	-	-	600,000	(690,711)	78,711	12,000	-	-	-		
UNAUDITED FY 2018	146,789	54,916	3,658,050	-	243,342	130,218	24,137	40,957	40,875	6,357	38,736	1,571,713	579,289	78,711	12,000	-	54,740	7,380	1,855,671	8,543,882
Budgeted-Rev	166,782	-	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9,909	250		
Budgeted-Exp	(159,163)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,601	
Reallocated Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
PROJECTED FY 2019	\$ 154,408	\$ 54,916	\$ 3,670,050	\$ -	\$ 243,342	\$ 130,218	\$ 24,137	\$ 40,957	\$ 40,875	\$ 6,357	\$ 38,736	\$ 1,571,713	\$ 579,289	\$ 78,711	\$ 12,000	\$ -	\$ 64,649	\$ 7,630	\$ 1,909,272	8,627,261

**City of Patterson  
Citywide Budget  
FY 2018-19 Adopted Budget**



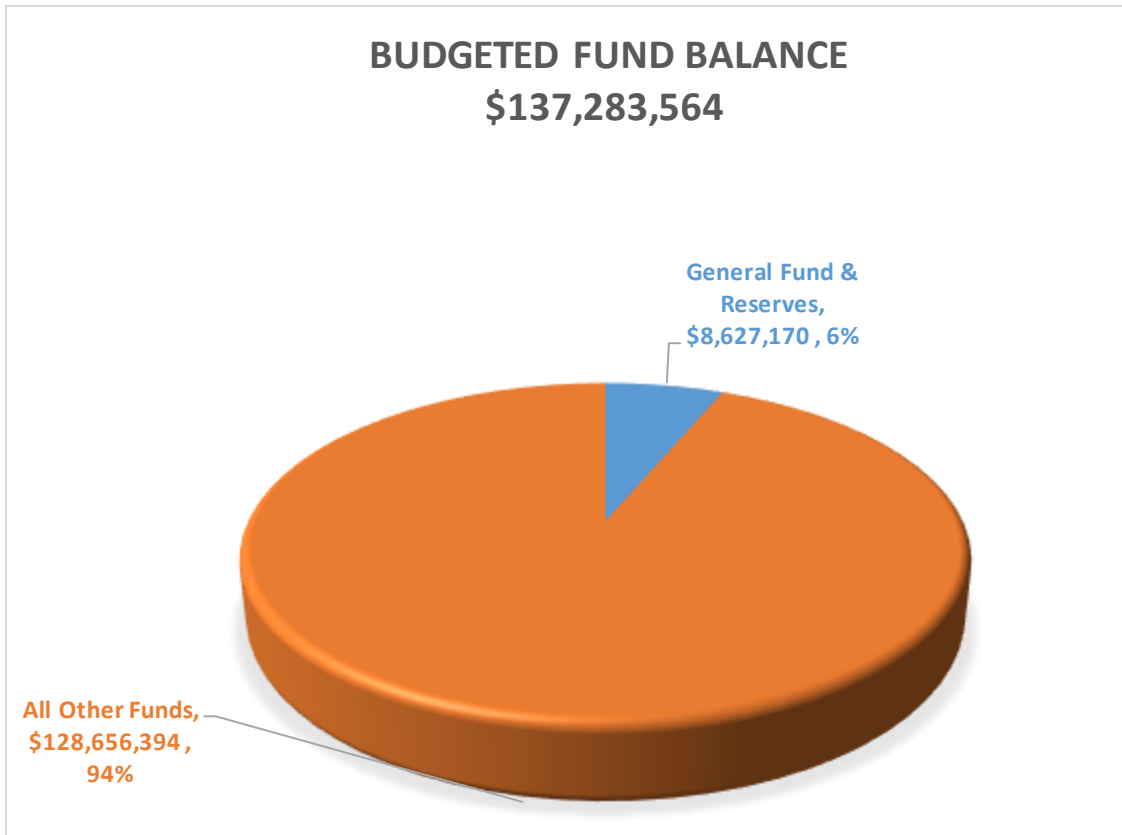
<b>Fund</b>	<b>Revenue and Transfers In</b>
General Fund	\$ 18,325,313
General Fund Reserve	188,941
Housing	222,744
Impact Fee	1,013,782
Public Safety	2,203,797
LMD BAD	2,637,303
Assessment	11,244,549
Street	6,359,547
Recreation	16,964
Enterprise	20,848,164
<b>Total</b>	<b>\$ 63,061,104</b>

**City of Patterson  
Citywide Budget  
FY 2018-19 Adopted Budget**



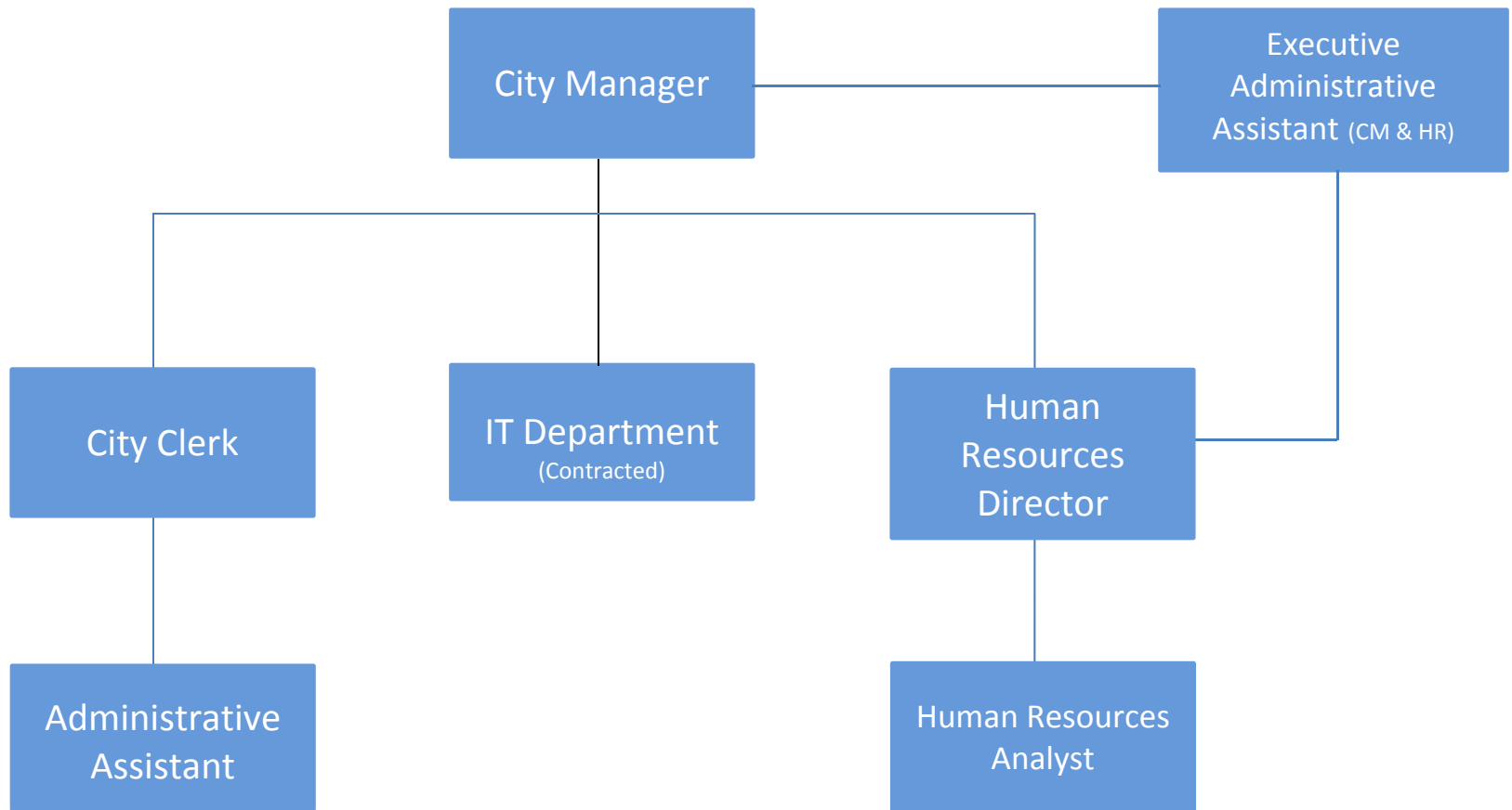
<b>Fund</b>	<b>Appropriations and Transfers Out</b>	
General Fund	\$	18,271,711
General Fund Reserve		159,163
Housing		214,531
Impact Fee		3,157,818
Public Safety		2,878,603
LMD BAD		2,489,035
Assessment		14,926,791
Street		6,241,428
Recreation		-
Enterprise		23,824,456
<b>Total</b>	<b>\$</b>	<b>72,163,536</b>

**City of Patterson  
Citywide Budget  
FY 2018-19 Adopted Budget**



**FY 2018-19 Projected  
City Wide Fund Balance**

General Fund & Reserves	\$	8,627,170
All Other Funds	\$	128,656,394
Total Funds	\$	137,283,564



# ADMINISTRATION DEPARTMENT



## City of Patterson

2018-19 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 head by the City Manager, the Chief Administrative Officer of the City. The City Manager strives to administer and deliver effective, efficient and transparent local government services, projects and programs on behalf of the City Council through the division of Human Resources, City Clerk, Information Technology and Risk Management.

**Recent Accomplishments:** Finalized the City of Patterson's 5 Year Strategic Plan; reorganized City departments to streamline application and permitting process; assisted in the educational process for the county-wide Measure L Transportation Tax; successfully provided a balanced budget (2017/2018) to council; worked with the Historical Society to provide funding for much needed improvements to our center building museum.

**Current Year Goals:** Continue working on Strategic Plan goals and strategies; continue strengthening City Departments to improve customer service and public transparency; continue efforts to revitalize downtown and north/south parks; continue working with the focus on prevention group to decrease our homeless population; continue efforts to improve the center building museum.

Continue working with our homeless groups to improve the lives of our less fortunate City residents.

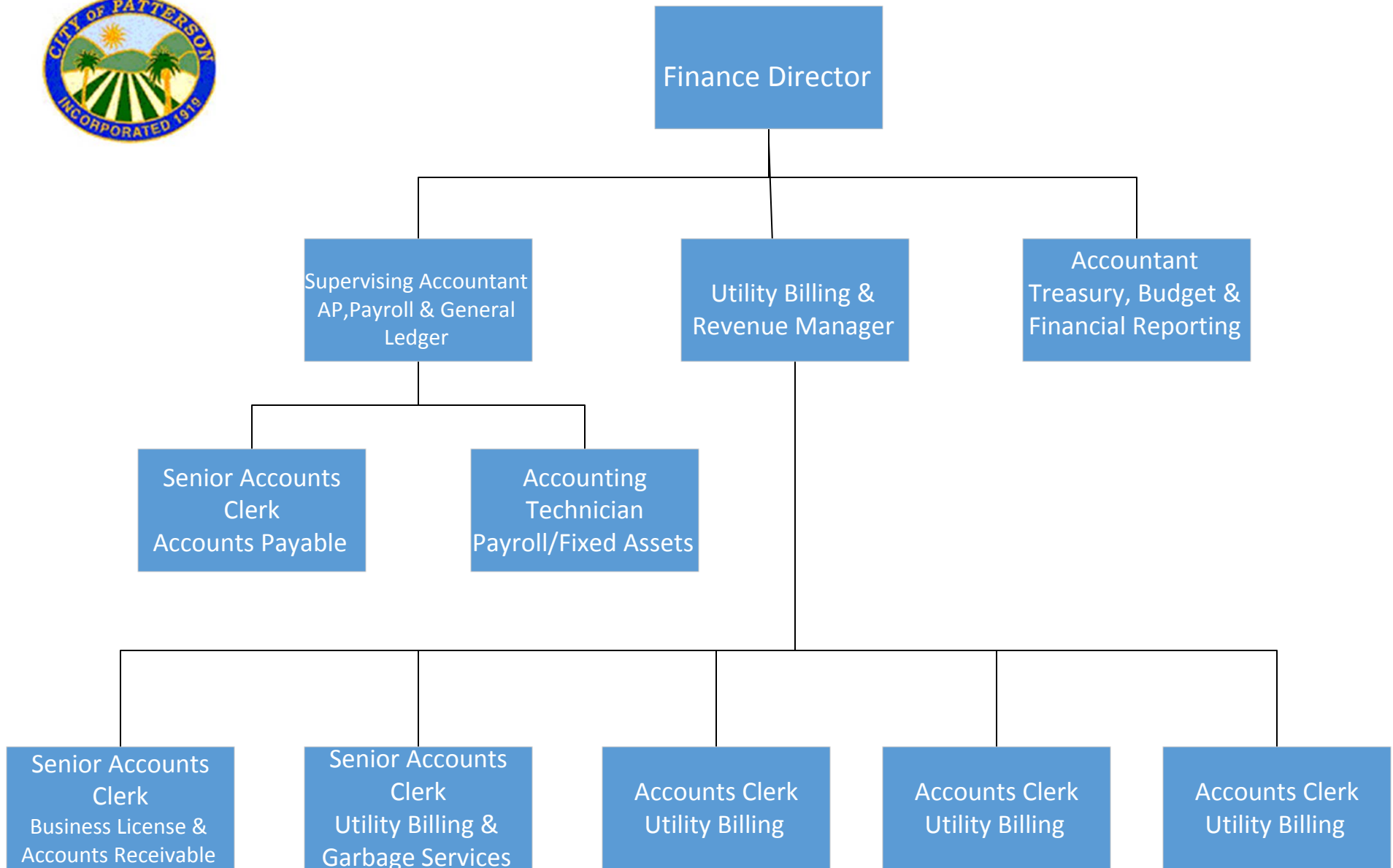
Provide feasibility study and analysis for a Down-Town Safety Center. This will alleviate the current overcrowding at the leased building.

Continue needs assessment and gap analysis to determine current and future staffing needs; attract qualified staff with a positive culture and competitive salaries and benefits; foster an environment that encourages career development, improve city-wide customer service; continue the development of the Human Resources Department; continue training City employees to better serve the community.

**Future Goals:** Continue streamlining all Departments to enhance Department/Division efficiencies including our permitting/application processes. Maintain implementation of our Strategic Plan by following the approved and detailed action plans. Continue developing the City's Administration Department (City Manager's Office, Human Resources Division, City Clerk's Office) to provide multiple resources required for our employees, organized units, and the shifting state and federal requirements; continue training and education programs to provide the knowledge

needed to better serve our community; continue efforts for data retention and storage which provides for better and more efficient government transparency. Direct funding to the construction of the City's Public Safety Center.

**Source of Funding:** General Fund



# FINANCE DEPARTMENT



## City of Patterson

2018-19 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.

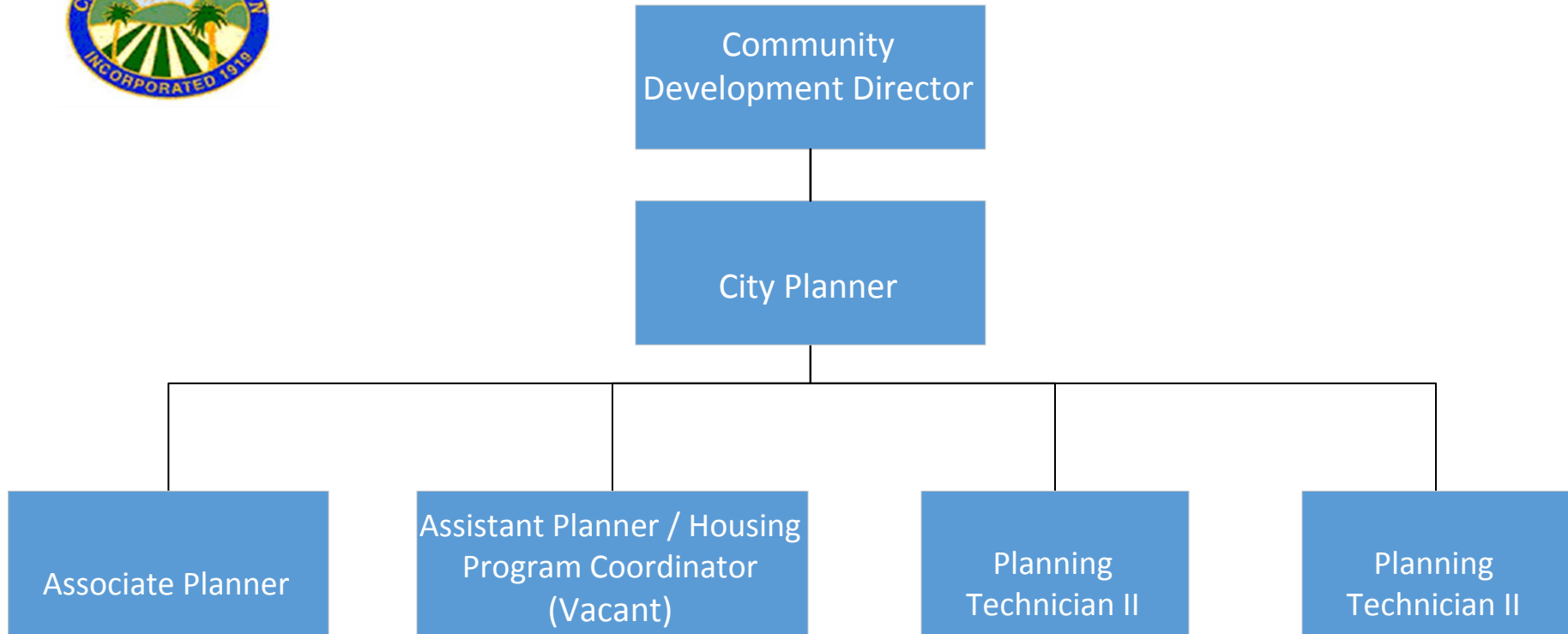
**Department Description:** Finance department directly responsible for maintaining the financial integrity of the City including: payroll, accounts payable and procurement, budget, treasury and revenue services. The Finance Department continues to strive to serve our citizens in the most efficient manner.

**Recent Accomplishments:** Implemented Extended Budget Module as indicated in the City Strategic Plan goals. Replaced manual process with automated process in procurement, billing and, budget. Updated Investment Policy and established Debt Management Policy to be in compliance with new regulations. Produced Comprehensive Annual Financial Report 2015-16 for the first time, an effort to successfully make improvement in financial 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. Implement Full Cost Plan and update User Fee Study to produce defensible indirect cost rate proposal (ICRP) and User Fee. Implement Finance procedure and policy related to Cannabis Pilot Project Program. Implement Finance procedure related to Measure L. Establish automated teller machine (ATM) at City Hall lobby to facilitate customer needs.

**Future Goals:** Implement counter credit card payment for business license. Establish section 115 Trust Fund for Pension. Establish utility billing payment kiosk at City Hall lobby. Develop 5 years long range financial plan. Replace manual process with automated process in financial reporting. Continuous process improvement initiatives to attain high productivity, efficient processes and strong internal controls.

**Source of Funding:** General Fund and Enterprise Fund



# COMMUNITY DEVELOPMENT DEPARTMENT



## City of Patterson

2018-19 Budget

### Department: Community Development (100-300)

**Department Description:** The Community Development Department performs a variety of services intended to protect, maintain and develop an attractive, safe and healthy community and vibrant and diverse economy. 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. The Community Development Department is responsible for the creation and implementation of an economic development strategy with an emphasis on business attraction, retention and expansion in addition to addressing retail leakage. It is responsible for the maintenance and implementation of the General Plan through administration of the Zoning Code, Subdivision Map Act, and Municipal ordinances. The Community Development Department is responsible for complying with the California Environmental Quality Act (CEQA) which on a project by project basis may require a variety of special studies such as traffic, biological and cultural resources. The Community Development Department is also responsible for the procurement and administration of various grants such as HOME and Community Development Block (CDBG) grants. Other activities include case processing of various applications such as home occupation permits, use permits and variances. Also coordinates architectural preservation matters with a particular emphasis on projects located within the Historic Downtown Commercial District.

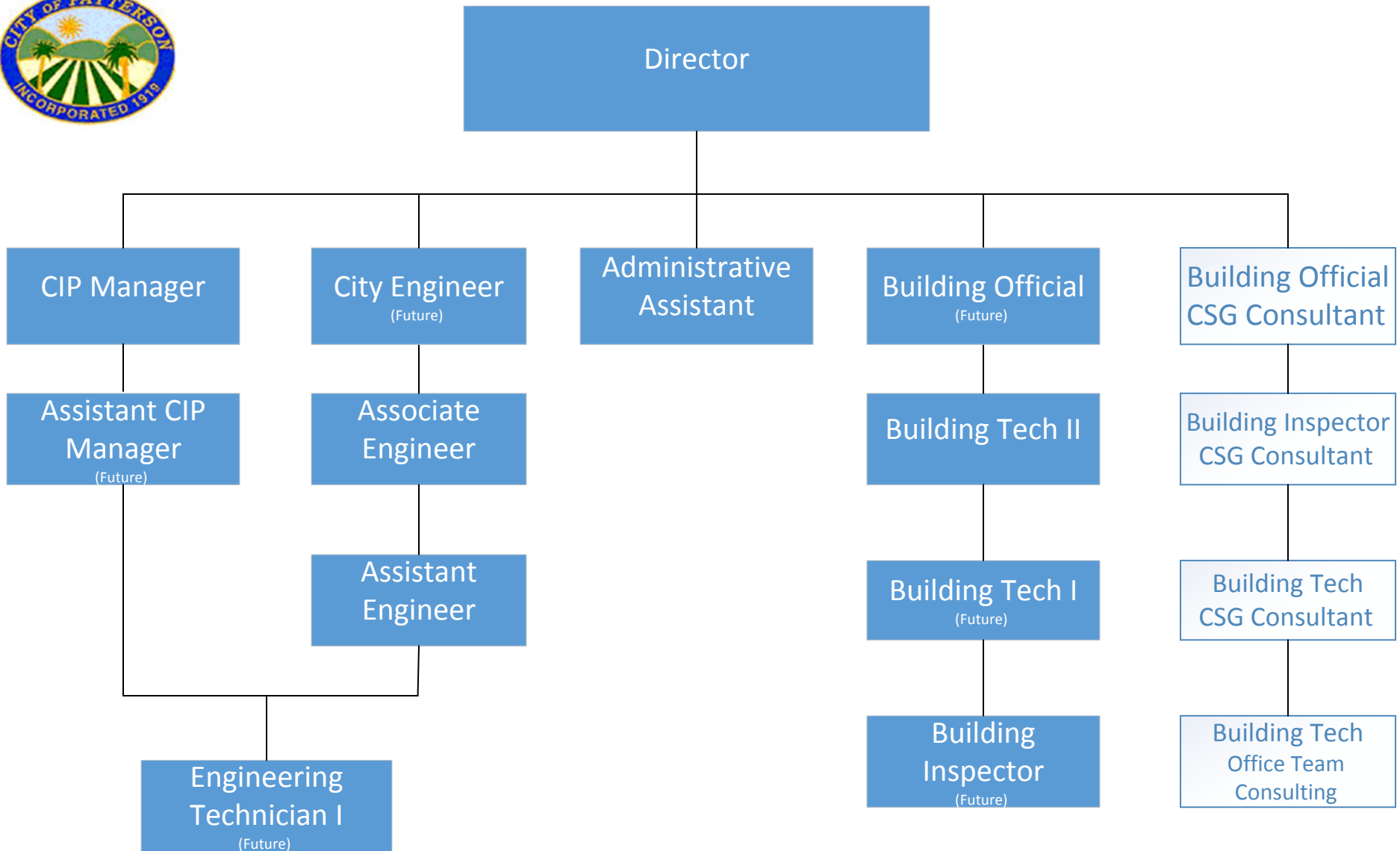
**Recent Accomplishments:** Adoption of the City's Storm Drain and Water Master Plan. Processing of various development applications and municipal code amendments. Working with developers of previously entitled projects and potential future projects to move those projects forward. Approved an additional 82 unit hotel (Hampton Inn). Added an additional 700 square feet of additional industrial space. Added significant retail with the construction of the Flying J Travel Center. Expanded recreational opportunities with the approval of the Family Fun Center within the Villa Del Lago complex. Completion of an infrastructure project that replaced 2,875 linear feet of water lines within the City's CDBG Target Area.

**Current Year Goals:** Complete master plans for transportation, and parks and recreation. Commence work on impact fee update. Submit service fee update to Council. Continued review of development proposals. Increase the efficiency of the Development Review process. Creation of the initial phase of marketing materials to assist in the department's economic development strategy. Creation of a Downtown Master/Specific Plan. Increase training and certification

opportunities for Community Development Staff and Planning Commission members towards enhancing individual and team performance. Join additional professional organizations such as the National Main Street Organization and the International Council of Shopping Centers (ICSC) in furtherance of our department goals.

**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 continued training for Community Development Staff members and the Planning Commission. Continue to enhance the City's competitiveness through various marketing and business attraction efforts. Begin implementation of the Downtown Master Plan. Continue to pursue approval/ adoption of the Zacharias Specific Plan and associated annexation the completion of which will have significant economic development ramifications.

**Source of Funding:** General Fund (100)



# ENGINEERING, BUILDING, CAPITAL PROJECTS DEPARTMENT



## City of Patterson

2018-19 Budget

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

**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.

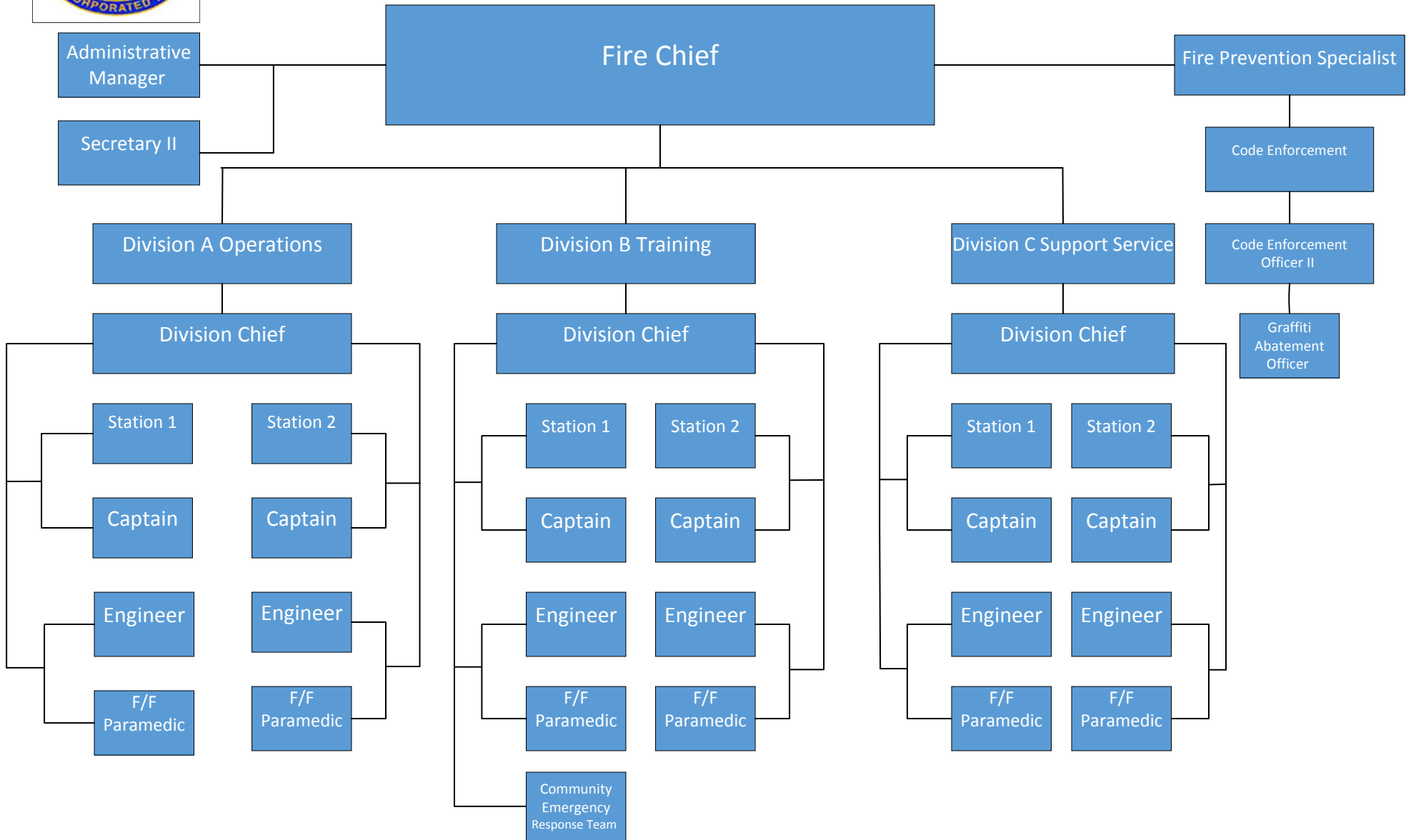
**Recent Accomplishments:** The Building Division has seen a significant increase in building permits this past fiscal year and continues to streamline the permitting process and providing efficient customer services for inspections and plan check. CSG Building Services continues to assist the City with plan review and inspections. CSG has allowed the department to provide limited over-the-counter plan approval for expedited plan checking.

The Engineering and Capital Projects Division has also seen a significant increase in new private development plan review and capital projects. Plan review was provided for new development on Villages of Patterson, Hamen Express Service Station, and the Keystone Distribution Center. Capital projects that got underway with design were Las Palmas/Ward Ave Pedestrian Safety Improvements, Rogers Road/Delta Mendota Bridge Replacement, Black Gulch Diversion Manhole Improvements, North Clarifier Improvements, Sperry Ave Overlay, 2017 Street Maintenance Slurry Seal, and the City Hall Patio Enclosure project. Engineering is providing inspection services and construction management and/or review for projects that are currently under construction or have been recently completed are Les Schwab Tire, Patterson Mobil Gas Station, Keystone Distribution, Sperry/Del Puerto Intersection Improvements, Community Center Parking Lot Expansion, Floragold Non-potable Well, Potable Well #14 Test Well Drilling, Country Hollow Storm Lift Station, Ward/Las Palmas Intersection Improvements, CDBG 5<sup>th</sup> Street Alley Water Main Replacement, WQCF Generator Replacement, and the Salado Creek Grate Improvements project. Also, Engineering has been involved in the development of the City's Master Plans for Water, Storm, Sewer & Wastewater Treatment, and Traffic & Transportation.

**Current Year Goals:** Continue to provide customer service in building inspections, plan check, code enforcement and streamline permitting process. Provide the necessary oversight, design and management for the City's existing infrastructure, as well as review and condition all proposed development to meet City Standards and State regulations. Finalize the Storm, Traffic & Transportation, and Park master plans.

**Future Goals:** Analyze current fee structure for department sustainability and continue standardizing processes to streamline construction and costs. Continue the efforts with the Delta Mendota Groundwater Subbasin group to develop a Groundwater Sustainable Plan (GSP) that will meet the State's requirements under the Sustainable Management Groundwater Act (SGMA). Determine the most cost-effective process to treat the City's potable water for Chromium-6 if the State lowers the MCL. Continue the efforts to fund Phase III Water Quality Control Facility (WQCF) expansion to allow for future growth. Construct a new water tank, non-potable wells, recharge storm basins, and other WQCF expansions to provide the necessary services for years to come to our residents. As well as continuing our partnership with the County to improve the Sperry Ave/I-5 Interchange and California Aqueduct bridge widening to meet current and future traffic volume demands.

**Source of Funding:** Building Permit & Plan Check Fees, General Fund, and Sewer & Water Enterprise Funds, Measure L tax, State and Federal Funds.



# FIRE DEPARTMENT



## City of Patterson

2018-19 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:

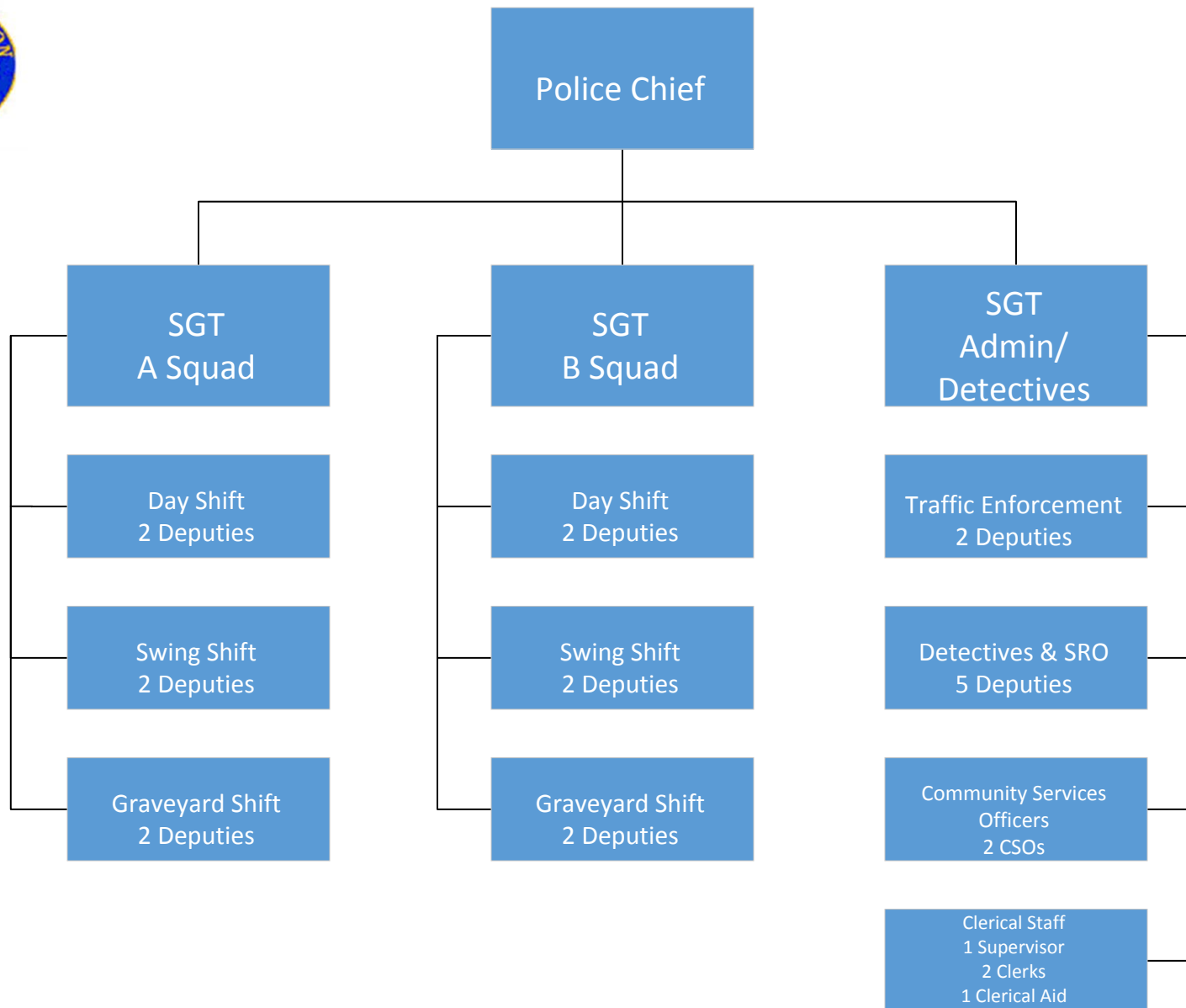
- Fire Suppression
- Hazardous Materials Mitigation
- Urban Search and Rescue
- Water Rescue
- Community Education
- Disaster Preparedness
- Fire Prevention and Code Compliance

**Recent Accomplishments:** Received a SAFER grant through FEMA to hire 3 Firefighter/Paramedics for Fire Station 2. Participated in the State Wide Mutual Aid system through OES responding to 11 major incidents throughout California.

**Current Year Goals:** Start improving the training grounds at Fire Station 2 which will allow us to train our career and volunteer firefighters State certified classes internally. Replace aging apparatus the meet NFPA standards.

**Future Goals:** Work with city staff towards establishing a Public Safety Center to meet the needs of the city, Law Enforcement and Fire Department administration.

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



# POLICE DEPARTMENT



## City of Patterson

2018-19 Budget

### Department: Police (100-500)

**Department Description:** The Police Department is responsible for the public safety related to the enforcement of local and state laws. The department works in partnership with other agencies and departments to prevent crime and to improve the quality of life for our residents. Public Safety services are contracted with the Stanislaus County Sheriff's Department.

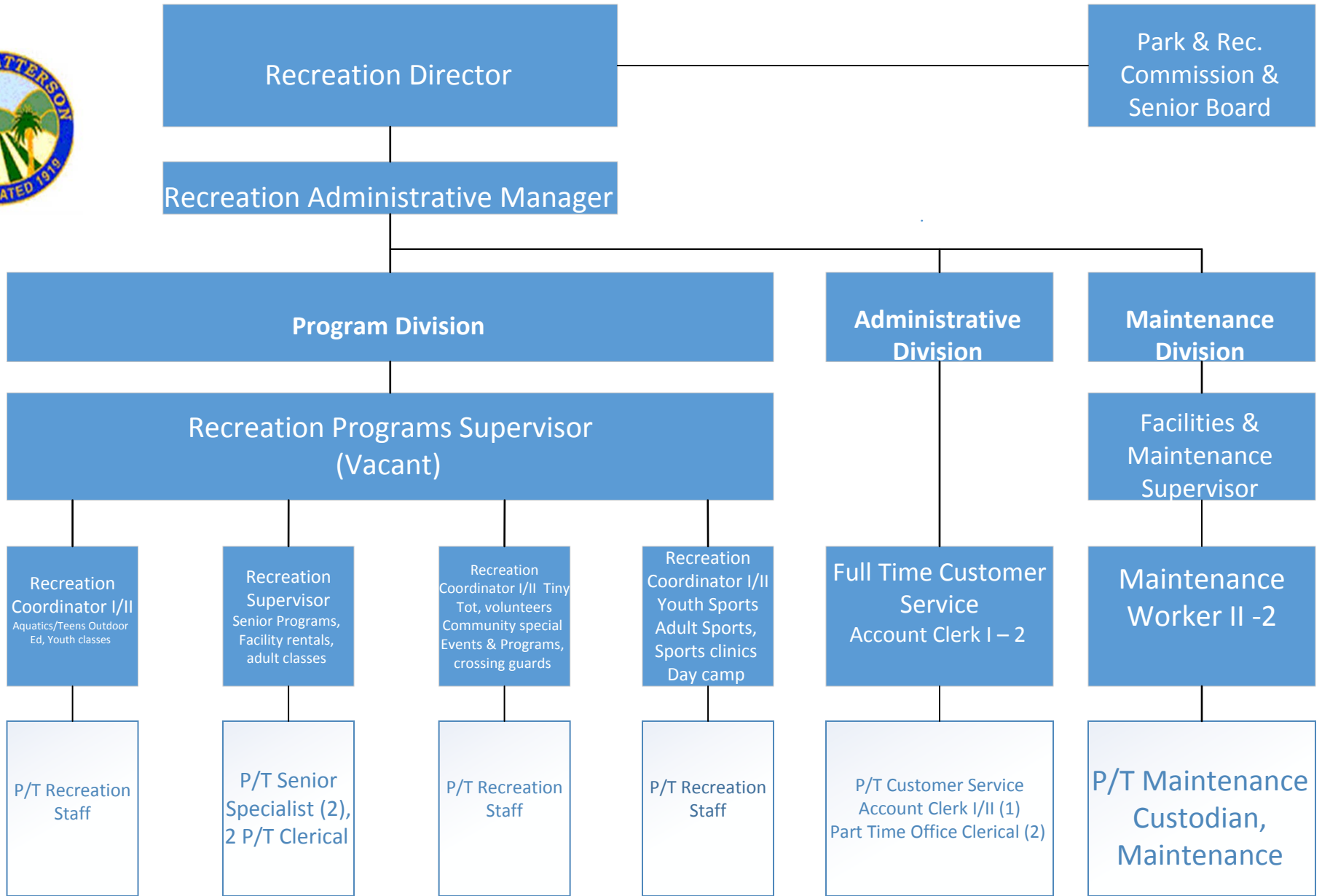
**Recent Accomplishments:** In the last year, Patterson has seen overall neutral movement in both Part I and Part II crime. We attribute this to a significant increase in pro-active policing and cooperation with and assistance from the community. Patterson Police Services (PPS) has added an additional Community Services Officer (CSO), allowing the department to provide greater responsiveness to the residents of the City, and a School Resource Officer (SRO), to fill an essential gap in our services by providing law enforcement services, presence and youth intervention and prevention within the schools.

**Current Year Goals:** Add a Community Deputy to address quality of life and public nuisance issues and a Commercial Traffic Deputy to enforce vehicle code violations specific to commercial (truck) traffic.

Additional goals:

- Add a part-time clerk to process reports more quickly and increase responsiveness to the public in our lobby.
- Increase the safety and security at the Police Station by adding protective glass in the front and secure parking (in conjunction with Patterson Fire) in the back.
- Work with the community, through various forums, to mitigate and decrease the level of gang violence and negative homeless/transient impacts in the community.

**Source of Funding:** General Fund and Public Safety Impact Fees



# RECREATION AND COMMUNITY SERVICES DEPARTMENT



## City of Patterson

2018-19 Budget

**Department: Recreation (510,600,605,606,607,610,611,612,705)**

**Mission Statement:** Enhance the community by providing exceptional 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:** To be the leader in creating a healthy community through progressive, sustainable & memorable experiences. The Recreation and Community Services Department provides programs that meet the focus of Active Lifestyles, Health and Wellness for everyone! Recreation staff place an emphasis on developing programs for all ages to enhance experiences, educate youth in skills development, job skills, and getting active!

### **Strategic Plan Connections:**

- **Community & Economic Development - Build Community Connectivity:** Recreation connects with community members daily through social media and recreation promotions. We Cultivate Community Events and support the efforts of United Patterson with mentoring of youth through recreation employment and programming.
- **Community Livability & Quality of Life: Build Facilities and partnerships** Recreation supports the development and completion of the Community Complex and Sports Complex to enhance opportunities for the Patterson community through sports and programs for Families, seniors and youth. Recreation is a partner with businesses, the School District and non-profits to offer a variety of programs and opportunities for the residents of Patterson. Recreation strives to provide programs and resources to enhance the quality of life in Patterson.
- **Efficient & Effective Government – development of Long-term forecast and customer service oriented:** Recreation works to complete the Parks and Recreation Master Plan to provide a long-term plan for community enhancements in facilities, parks and programs. Recreation served over 6,000 customers this past year and works closely with customers to provide a positive customer experience.

**Recent Accomplishments:** Recreation provided 22 New Programs in 2017/18 with a total of over 137 Community youth and adult Programs overall.

Recreation created the 1<sup>st</sup> annual Farm to Fork Dinner Fundraiser and raised \$11,000 for youth scholarships.

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 400 youth in a unique baseball program in 2017, and will increase attendance in 2018.

Recreation developed new Adult Softball programs and increased attendance in adult sports.

**Current Year Goals:**

- Completion of the Patterson Sports Complex
- Continue plans for the development of the Community Recreation 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.

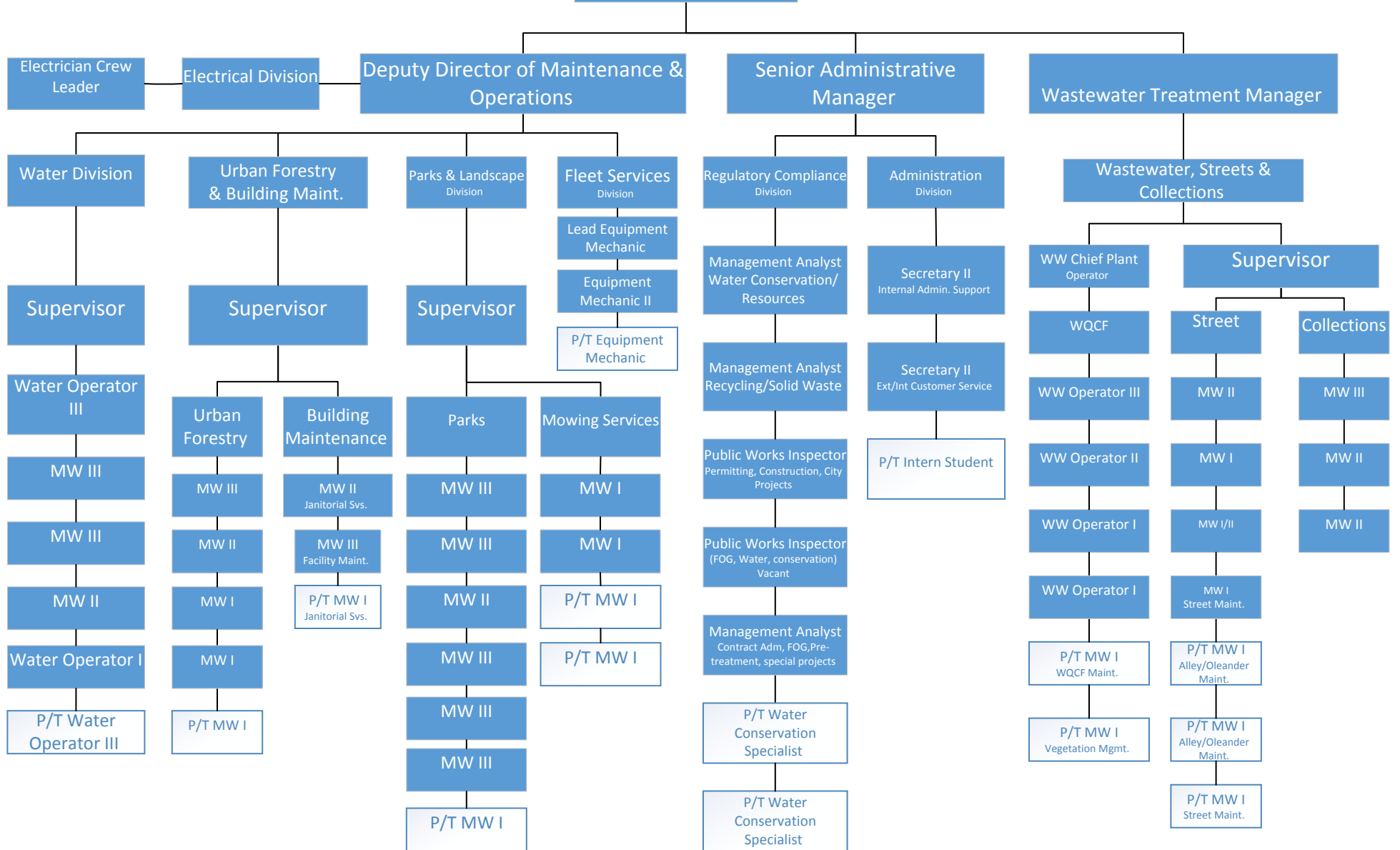
**Future Goals:**

- 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 & Sponsorships



# Director of Public Works



# PUBLIC WORKS DEPARTMENT



## City of Patterson

2018-19 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 eight (8) divisions: 1) Water Operations, 2) Water Quality Control, 3) Streets & Collections, 4) Urban Forestry & Building Maintenance, 5) Parks & Landscaping, 6) Fleet Maintenance, 7) Electrical Services and 8) Administration & Regulatory Compliance.

**Current & Future Year Goals:** Public Works has identified approximately 50 goals spread across all eight Public Works Divisions. While the tasks vary by division, they all 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

2018-19 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 divisions 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)
- ❖ 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)

**Recent Accomplishments:** Began the Water Rate Study to implement new water rates; Completed work on the LMDs Analysis, making budget changes to several districts to ensure long term sustainability; Obtained Grant Funding from Air Pollution District to purchase a Chevy Volt hybrid; 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; Implemented grant funding from Cal-Fire for the development of an Urban Forest Master Plan and the planting of 1,000 trees; Submitted a Grant for Center Building/Museum Improvements;

**Current & Future Year Goals:** Complete the Water Rates and implement new 5-Year Rate Schedule; Complete the Water, Sewer, Transportation, 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 2018/19; Complete all Parks Capital Improvement Program (CIP) Projects budgeted; 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 for additional hybrid/electrical vehicle; Streamline

the Public Works Coordination Process for Projects/Plan Reviews, Inspections, and Permitting; Analyze Feasibility of City-Wide CFD for Maintenance; Develop a plan to install security cameras at PW facilities; Issue an RFP for Vegetation Management Services; Issue an RFP for Signal Light Maintenance & Repairs; Continue Efforts to ensure City compliance with SGMA; Develop trench cut fee ordinance; Work with Engineering to Update City Standards; and implement a Social Media Program, including the development & training of a written policy.

**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

2018-19 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 maintenance properly by the property owners to prevent sewer overflows. The City is regulated and mandated by Federal and State 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; adopted a Construction & Demolition Ordinance; Implemented Commercial Recycling Requirements for Businesses generating 4 cubic yards of trash per week; Continued with the Water Conservation Programs (Cash for Grass, Toilet Rebate, and Free Fixtures) & Enforcement and met Target Goal % for Water Savings; 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.

**Current & Future Year Goals:** Implement the 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 with the current State Water Conservation Landscape Ordinance/Mandates and Stormwater Regulations; Develop and Adopt new Landscape Design Guidelines/Standards; Complete the Years 4/5 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 a Regional Stormwater Monitoring Program to comply with the Phase II Stormwater Permit Requirements; 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 for an additional hybrid electric vehicle; Develop & Implement an Organics Recycling Program; Develop water meter replacement plan; Coordinate with Regional Board on WDR Permit amendment; and participate in the local GSA/GSP preparation process.

**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**

2018-19 Budget

**Department: Public Works**

**Division: Building Maintenance (100-700)**

**Division 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 purchase and installation of new 26' Christmas Tree and additional Christmas lights at City Hall, Center Building, etc.; completed Center Building preservation grant application.

**Current & 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:** General Fund.



## **City of Patterson**

2018-19 Budget

**Department: Public Works**

**Division: Parks (100-710)**

**Division 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 development of the Capital Improvement Program (CIP) Plan and Park Inventory; Completed during an open bid process and brought Mowing Services in-house, raising the level of service to the community at a lower cost; Installed additional Smart Controllers; Assisted with the implementation of the Cal-Fire Grant which included the installation of 1,000 trees (Parks, schools, and on city easements); Completed an analysis of the Landscape Maintenance Districts (LMDs) to ensure adequate funding and sustainability for all districts.

**Current and Future Year Goals:** Complete additional Parks CIP (Capital Improvement Program) projects;; 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

2018-19 Budget

**Department: Public Works**

**Division: Streets (100-780)**

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

**Recent Accomplishments:** In coordination with the Engineering Department, presented to Council the Measure L street maintenance funding plan; continued with the curb & gutter program, replacing 54 cubic yards of concrete; installed 130 tons of asphalt during general street repair activities; striped the downtown in preparation of the Apricot Fiesta and installed 100 new street name signs.

**Current & 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.); Coordinate with Engineering Department to implement Pavement Maintenance Program on local streets using the Measure L funding plan for a City-wide street maintenance program; continue to remove and replace sidewalk tripping hazards; continue to crack seal and patch potholes prior to full implementation of street maintenance program.

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



## **City of Patterson**

2018-19 Budget

**Department: Public Works**

**Division: Urban Forestry (100-781)**

**Division Description:** The City's Urban Forestry Division is responsible for the maintenance of 12,800 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 plant 1,000 trees and develop an Urban Forest Master Plan; Held multiple Arbor Week festivities throughout the community and continue to educate school age children about the benefits of trees.

**Current & 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; Complete planting of the 1,000 new trees and bring to Council for adoption the Urban Forest Master Plan.

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



## City of Patterson

2018-19 Budget

**Department: Public Works**

**Division: Garbage (600-790)**

**Division Description:** The Garbage Division provides solid waste, refuse and recycling services to the City's Utility 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:** Implemented new State-mandated Commercial Recycling requirements, including outreach to the business community; Began outreach and initial steps to implement an Organics Recycling Program (again State-mandated); **Current & Future Year Goals:** Fully implement an Organics Recycling Program to remain in compliance with new State requirements; continue public outreach activities for, and implementation of, the 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. Continue holding Community Yard Sale Events; 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 for food waste, electronics and hazardous waste; Operationally, continue maintenance of the alleys and oleanders. Issue RFP for a Garbage Fund Financial Analysis, considering new rates to cover operational expenses, mandated requirements and ensure long term sustainability of the fund.

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



## City of Patterson

2018-19 Budget

### Department: Public Works

### Division: Wastewater Quality Control (605-790)

**Division 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 new multi-year leases for city-owned land at the plant not currently in use for wastewater treatment purposes; Submitted to the Regional Board the Report of Waste Discharge in preparation for a new waste discharge requirement (WDR) permit; Installed security fencing and improvements to the front entrance of the facility; Upgraded the existing Sewer SCADA System to improve monitoring of the sewer system flows/sewer process; Completed the North Plant Clarifier Study in preparation for the construction phase.

**Current & 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; Develop and implement a Pre-Treatment Program or local limits program; Purchase and install additional security and perimeter fencing and security camera system; and complete Permit Amendment for City's new waste discharge requirement (WDR) permit; complete construction of the North Plant Clarifier Rehabilitation project.

**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**

2018-19 Budget

**Department: Public Works**

**Division: Collections (605-791)**

**Division 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:** Fully implemented the Electronic Portal option to improve efficiency of customer reporting in the FOG (Fats, Oils, and Grease) program for dozens of businesses across Patterson; installed four additional collection system monitoring stations throughout the City to detect high sewer flows; added second inspector to assist with FOG Program; Completed 5-year update of the city's Sanitary Sewer Management Plan (SSMP); Cleaned and maintained 12,984 feet of sewer and storm drain lines and 85 drain inlets.

**Current & Future Year Goals:** 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

2018-19 Budget

**Department: Public Works**

**Division: Water (610-790)**

**Division 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 Regulatory Compliance Division staff with the Water Conservation Program; and assisted GDR Engineering on the design of the new Arambel Water Storage Tank.

**Current & Future Year Goals:** Continue with Water Conservation program; complete assigned goals for fire hydrant flushing and valve exercising program; Complete upgrade of Water SCADA (supervisory control and data acquisition) System; develop and implement plan & procedures for removing a storage tank from service due to routine maintenance; 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.



## **City of Patterson**

2018-19 Budget

**Department: Public Works**

**Division: Electrical**

**Division Description:** The Electrical Division is responsible for purchasing, repairing and maintaining the city's SCADA system, electrical and instrumentation panels, pumps, motors, generators and other mechanical equipment.

**Recent Accomplishments:** Creation of a new Electrical Division and filled both the Manager and Electrical Technician positions; completed SCADA installation on the new Hwy 33 lift station rehabilitation project; Installed additional safety lighting behind City Hall; repaired electrical problems with the centrifuge at the WQCF; installed new antenna at the WQCF to improve reliability of communication between the plant and the Corporation Yard.

**Current & Future Year Goals:** Complete upgrade of Water and Wastewater SCADA (supervisory control and data acquisition) System; install SCADA controls on the Ward Ave and Orange Ave sewer lift stations; install Historian Driver for City Hall to improve tracking of water production quantities; install new well depth monitoring instruments at the well sites.

**Sources of Funding:** Water Fund (Rates), Sewer Fund (Rates).



# GENERAL FUND

BUDGET - REVENUES - GENERAL FUND 2018-2019

Account Number	Description	Audited As of: 05/24/17			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
100-000-5001	Property Tax - Current Secured	\$ 2,267,518	\$ 2,435,872	\$ 2,597,794	\$ 2,730,000	\$ -	\$ -	\$ 2,730,000	\$ 2,866,500
100-000-5002	Property Tax - Current Unsecured	109,105	129,469	139,122	147,000			147,000	154,350
100-000-5004	Property Tax - Delinquent	2,970	3,366	3,708	5,250			5,250	5,513
100-000-5006	Property Tax - Supplemental	33,233	43,287	56,729	36,750			36,750	38,588
100-000-5007	Property Tax - Miscellaneous	639	629	700	735			735	772
100-000-5010	Real Estate Transfer Tax	70,731	186,809	102,403	190,000			190,000	199,500
100-000-5020	Sales & Use Tax	3,680,604	4,989,805	5,445,607	5,652,009			5,652,009	5,358,272
100-000-5021	Sales & Use Tax-PubSaf (Prop172)	51,573	55,455	57,019	55,000			55,000	55,000
100-000-5025	Transient Occupancy Tax (TOT)	123,521	109,103	136,612	109,000			109,000	115,000
100-000-5030	Franchise Fees	179,313	188,833	274,792	178,000			178,000	180,000
100-000-5180	Cannabis Pilot Program	-	-	-	-	270,608		270,608	1,067,340
	<b>Total Taxes</b>	<b>\$ 6,519,206</b>	<b>\$ 8,142,629</b>	<b>\$ 8,814,485</b>	<b>\$ 9,103,744</b>	<b>\$ 270,608</b>	<b>\$ -</b>	<b>\$ 9,374,352</b>	<b>\$ 10,040,834</b>
100-000-5100	Business License	\$ 100,516	\$ 102,604	\$ 106,933	\$ 100,000	\$ -	\$ 12,686	\$ 112,686	\$ 111,000
100-000-5101	Business License - Adjustment	-	(55)	-	-			-	-
100-000-5102	CASp Program Fee	793	877	855	1,000			1,000	900
100-000-5150	Building Permit - Residential	114,186	158,458	275,941	153,787		30,504	184,291	130,396
100-000-5151	Building Permit - Commercial	321,584	51,216	49,530	555,528		(316,588)	238,940	404,274
100-000-5158	Abandoned Prop Registration	3,080	2,090	1,310	2,500			2,500	2,000
100-000-5160	Plan Check	210,630	60,549	72,558	513,162		(205,783)	307,379	303,800
100-000-5161	Application Fee	28,690	54,330	33,195	35,000			35,000	35,000
100-000-5170	Encroachment Permit	5,375	3,457	4,626	5,000			5,000	5,000
100-000-5190	Other Licenses & Permits	3,114	2,754	2,383	3,000			3,000	3,000
	<b>Total License &amp; Permits</b>	<b>\$ 787,967</b>	<b>\$ 436,281</b>	<b>\$ 547,330</b>	<b>\$ 1,368,977</b>	<b>\$ -</b>	<b>\$ (479,181)</b>	<b>\$ 889,796</b>	<b>\$ 995,370</b>

Account Number	Description	Audited As of: 05/24/17			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
100-000-5202	Motor Vehicle In-lieu	\$ 1,596,755	\$ 1,693,793	\$ 1,844,519	\$ 1,600,000	\$ -	\$ -	\$ 1,600,000	\$ 1,700,000
100-000-5206	FHA In-lieu	1,964	1,120	1,235	2,000			2,000	1,500
100-000-5208	Homeowner Property Tax Relief	32,934	31,378	31,227	30,000			30,000	30,000
100-000-5260	Abandoned Vehicle	0	12,786	13,876	13,000			13,000	13,000
100-000-5263	BSCC Alloc Realign Grant	9,661	13,267	3,558	-			-	-
100-000-5267	San Joaquin Air District Grant	-	59,469	2,700	46,000			46,000	7,500
100-000-5270	COPS - AB 3229 SLESF	106,230	114,618	129,324	100,000		39,416	139,416	100,000
100-000-5272	Patt Youth Outdoor Skills Educ Grant	(27,932)	-	-	-			-	-
100-000-5274	Federal DOJ Funds (SDEA Agrmt)	-	-	-	17,079			17,079	-
100-000-5275	Grant County-Tire Amnesty	-	-	-	5,000			5,000	2,500
100-000-5276	OTS Grant - Sobriety Check	-	-	-	-			-	-
100-000-5277	State (Beverage) Grant	5,765	2,915	(1,627)	5,668			5,668	5,668
100-000-5278	School Resource Officer-Reimb	-	-	-	-			-	-
100-000-5280	State Mandated Cost Reimb	136,019	77,304	10,237	20,000			20,000	20,000
100-000-5289	County Sustainability Grant	-	39,915	-	-			-	-
100-000-5285	Fire District Reimbursement	399,288	368,955	378,043	326,900			326,900	374,904
100-000-5286	Crossing Guard Reimbursement	32,824	28,617	58,823	65,000			65,000	65,000
100-000-5291	Stan Cnty-Crowslanding Security	19,050	19,800	18,150	20,337			20,337	20,900
100-000-5292	Cal Fire Urban and Comm Forestry Grant	49,336	-	63,285	145,294			145,294	84,925
100-000-5293	Patterson Joint Unified School District Grant	-	-	15,300	15,300			15,300	5,000
100-000-5294	State of CA - Dept of Water Resources Grant	-	-	3,496	3,496			3,496	-
100-000-5295	Museum Grant from State	-	-	-	40,000		(40,000)	-	180,000
100-000-5296	Safer Grant - Federal	-	-	-	-			-	229,500
<b>Total Inter-Governmental</b>		<b>\$ 2,361,894</b>	<b>\$ 2,463,936</b>	<b>\$ 2,572,145</b>	<b>\$ 2,455,074</b>	<b>\$ -</b>	<b>\$ (584)</b>	<b>\$ 2,454,490</b>	<b>\$ 2,840,397</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected	Budget 2018-19
				As of: 05/24/17				2016-17 Actual	
100-000-5300	Administration Fee	\$ 3,193	\$ 23,846	\$ 16,463	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 17,399
100-000-5305	Return Check Charge	4,483	3,425	3,970	5,000			5,000	4,000
100-000-5306	Credit Check Fee	22	20	12	30			30	30
100-000-5308	Copies & Maps	626	705	405	500			500	500
100-000-5310	Developer Reimbursements	-	-	-	17,160	(17,160)		-	17,160
100-000-5315	Rental Income	15,840	15,840	14,784	17,280			17,280	17,280
100-000-5316	Rental Income - City Hall Annex	-	-	-	-			-	-
100-000-5320	Plans & Specs	40	-	40	100			100	100
100-000-5325	Park Reservation Fees	4,030	3,470	790	4,000			4,000	3,000
100-000-5326	Senior Center Reservation Fee	18,845	22,465	16,716	20,000			20,000	20,000
100-000-5327	Walnut Grove Facility Fees	1,678	2,478	3,165	5,000			5,000	4,000
100-000-5328	Sports Complex Facility Fees	250	1,713	580	250		2,710	2,960	250
100-000-5329	Accident Reports	3,857	3,410	3,942	4,000			4,000	4,000
100-000-5330	Police Service-Permit Processing	352	659	665	500			500	500
100-000-5365	Weed & Mistletoe Abatement	5,201	4,428	11,850	5,100			5,100	5,100
100-000-5380	Fire Inspections	10,754	3,695	9,660	5,000		6,918	11,918	5,000
100-000-5381	Fire Plan Review	14,746	9,862	13,446	15,000			15,000	15,000
100-000-5382	Fire Permits	23,549	998	1,751	1,000		13,848	14,848	2,000
100-000-5383	Fire Other	9,618	1,501	12,425	8,000			8,000	8,000
100-000-5384	Charging Station Revenue	-	-	-	1,000			1,000	1,000
	<b>Total Charges for Services</b>	<b>\$ 117,082</b>	<b>\$ 98,516</b>	<b>\$ 110,663</b>	<b>\$ 128,920</b>	<b>\$ (17,160)</b>	<b>\$ 23,476</b>	<b>\$ 135,236</b>	<b>\$ 124,319</b>

Account Number	Description	Audited As of: 05/24/17			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
100-000-5402	Admin Reimb - Life Scan/Ins	\$ 78	\$ 538	\$ 1,070	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ 1,500
100-000-5405	Tiny Tots	421	403	3,215	6,000			6,000	6,000
100-000-5406	Art Classes	440	50	490	840			840	840
100-000-5410	Tennis	-	-	-	800			800	200
100-000-5415	Contract Programs	6,357	8,735	12,764	9,000		88	9,088	10,000
100-000-5425	Youth Sports	159	-	-	-			-	-
100-000-5427	Youth Basketball	15,332	18,969	16,072	18,000			18,000	18,000
100-000-5428	Youth Flag Football	10,672	10,018	9,880	12,000			12,000	12,000
100-000-5430	Youth Soccer	-	-	10,524	28,000			28,000	28,000
100-000-5450	Adult Sports	7,156	6,785	11,246	11,400			11,400	18,000
100-000-5455	Community Programs	1,262	370	293	500			500	500
100-000-5472	School Reimbursement Pool Heating	-	-	-	-	2,000		2,000	-
100-000-5473	Youth Commission/Development	1,646	977	-	500			500	500
100-000-5475	New Programs	9,169	2,611	4,243	5,000			5,000	3,000
100-000-5476	Special Events	1,867	3,472	3,597	6,000	8,500		14,500	6,000
100-000-5481	Great America Tickets	808	496	737	800			800	800
100-000-5482	Swim Lessons	32,907	36,861	34,250	33,000			33,000	33,000
100-000-5483	Open Swim Fees	34,485	33,853	28,858	24,500			24,500	24,500
100-000-5484	Swim Team Revenue	12,799	10,734	10,407	14,000			14,000	14,000
100-000-5488	Concession Stand	11,903	13,146	13,424	12,000			12,000	13,000
100-000-5489	Day Camp	46,106	41,538	32,629	42,000			42,000	42,000
100-000-5490	Recreation Reimb - Training	175	-	-	150			150	150
100-000-5491	Facility Reservation Fees	595	700	2,400	200		3,972	4,172	4,500
100-000-5492	Advertising Fees	1,376	600	725	2,000			2,000	2,000
100-000-5493	Teen Programs	199	163	1,909	7,500			7,500	1,000
100-000-5495	Senior Meals Program	-	-	-	-			-	-
100-000-5496	Teens on Board	(100)	-	-	-			-	-
100-000-5497	Teen Hero	98	-	-	-			-	-
100-000-5498	Extreme Tuesdays	340	805	(42)	-			-	-
100-000-5499	Jr. Leader	-	520	40	-			-	-
<b>Total Recreation</b>		<b>\$ 196,250</b>	<b>\$ 215,146</b>	<b>\$ 198,730</b>	<b>\$ 235,690</b>	<b>\$ 10,500</b>	<b>\$ 4,060</b>	<b>\$ 250,250</b>	<b>\$ 239,490</b>

Account Number	Description	Audited As of: 05/24/17			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
100-000-5500	Fines - Parking	\$ 30,445	\$ 28,212	\$ 49,289	\$ 30,000	\$ -	\$ (58,572)	\$ (28,572)	\$ 5,152
100-000-5501	Fines - Traffic/Booking Fees	112,103	89,700	60,391	50,000			50,000	50,000
100-000-5502	Fines - Cannabis	-	-	-	-		750	750	-
100-000-5505	Forfeiture - Asset Seizure	3,186	-	-	3,500			3,500	-
100-000-5506	Forfeiture - Stored Vehicle	44,988	41,538	28,849	40,000			40,000	35,000
100-000-5510	Booking Fees	-	79,915	-	-		124	124	-
100-000-5520	Code Enforcement	2,628	571	17,412	5,000			5,000	5,000
	<b>Total Fines &amp; Forfeitures</b>	<b>\$ 193,350</b>	<b>\$ 239,936</b>	<b>\$ 155,942</b>	<b>\$ 128,500</b>	<b>\$ -</b>	<b>\$ (57,698)</b>	<b>\$ 70,802</b>	<b>\$ 95,152</b>
100-000-5600	Interest Income	\$ 1,819	\$ 17,733	\$ 10,735	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ 25,000
100-000-5705	Donations	-	125	-	125			125	125
100-000-5710	Sale of Surplus/Salvage	2,567	1,984	20,709	2,000			2,000	2,000
100-000-5789	Grading Permit	-	839	7,565			5,761	5,761	
100-000-5790	Miscellaneous Revenue	13,175	63,156	22,028	35,000			35,000	35,000
100-000-5792	Miscellaneous Rev- Recreation	4,324	2,234	1,852	5,000			5,000	5,000
100-000-5793	CPR/First Aid Revenue	2,536	1,728	3,089	1,500		1,904	3,404	1,500
100-000-5794	Salary Reimbursements	22,395	4,953	6,943	10,000		21,876	31,876	10,000
100-000-5795	Miscellaneous Reimbursements	2,975	10,813	321,495	-		769,894	769,894	-
100-000-5796	Public Works Reimbursement	2,315	373	11,275	2,000		1,077	3,077	2,000
100-000-5797	Reimbursement-Apricot Fiesta Security	-	-	-	-			-	-
100-000-5798	Solar Rebate - TID	15,172	20,150	14,206	17,000			17,000	17,000
100-000-5799	Other Financing Sources	-	-	-	-			-	-
100-000-5801	Salary Reimbursement - Fire Dept	-	4,827	27,008	10,000	46,000		56,000	10,000
100-000-5803	Miscellaneous Fire Grant	1,800	-	-	-			-	-
100-000-5804	Baseball Lighthing Grant	-	-	-	87,500		(87,500)	-	87,500
100-000-5805	Bond Proceeds	-	-	-	-		2,445,000	2,445,000	-
100-000-5999	GASB 31 Adjustment	7,763	44,259	(69,955)	-			-	-
	<b>Total Investments/Other</b>	<b>\$ 76,841</b>	<b>\$ 173,174</b>	<b>\$ 376,949</b>	<b>\$ 195,125</b>	<b>\$ 46,000</b>	<b>\$ 3,158,012</b>	<b>\$ 3,399,137</b>	<b>\$ 195,125</b>
<b>TOTAL REVENUE-FUND 100</b>		<b>\$ 10,252,591</b>	<b>\$ 11,769,617</b>	<b>\$ 12,776,244</b>	<b>\$ 13,616,030</b>	<b>\$ 309,948</b>	<b>\$ 2,648,085</b>	<b>\$ 16,574,063</b>	<b>\$ 14,530,687</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected	Budget 2018-19
				As of: 05/24/17				2016-17 Actual	
100-998-5902	From Garbage Fund	\$ 345,611	\$ 345,611	\$ 387,455	\$ 434,573	\$ -	\$ -	\$ 434,573	\$ 448,204
100-998-5903	From Sewer Fund	471,507	471,507	493,588	551,357			551,357	577,464
100-998-5904	From Water Fund	547,353	547,353	472,536	524,057			524,057	543,759
100-998-5905	From Gas Tax Fund	518,253	516,853	350,000	325,000			325,000	325,000
100-998-5906	From BAD Districts	71,936	86,145	57,267	76,032			76,032	66,270
100-998-5910	From CDBG	19,276	17,800	17,800	9,500			9,500	9,533
100-998-5911	From Fire CFD	339,240	339,240	259,080	267,297			267,297	363,011
100-998-5912	From Bond Administrative Fee	80,000	40,000	40,000	40,000			40,000	113,000
100-998-5914	From LMD	266,879	213,353	217,486	1,285,314			1,285,314	1,348,386
100-998-5916	From Self Insurance Reserve	58,333	58,333	58,333	-			-	-
	<b>TOTAL TRANSFERS</b>	<b>\$ 2,718,387</b>	<b>\$ 2,636,195</b>	<b>\$ 2,363,386</b>	<b>\$ 3,513,129</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,513,129</b>	<b>\$ 3,794,626</b>
<b>100 GRAND TOTAL</b>		<b>\$ 12,970,978</b>	<b>\$ 14,405,812</b>	<b>\$ 15,139,630</b>	<b>\$ 17,129,159</b>	<b>\$ 309,948</b>	<b>\$ 2,648,085</b>	<b>\$ 20,087,192</b>	<b>\$ 18,325,313</b>

BUDGET - EXPENSES - GENERAL FUND 2018-2019

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Administration</b>									
100-100-6001	Salaries & Wages, Full-Time	\$ 275,632	\$ 275,897	\$ 425,809	\$ 496,677	\$ (23,962)	\$ -	\$ 472,715	\$ 512,293
100-100-6002	Salaries & Wages, Part-Time	-	-	-	-	-	-	-	-
100-100-6005	Overtime	-	938	2,503	2,000	-	-	2,000	1,000
100-100-6100	FICA/Medicare - Employer	3,938	3,876	5,821	7,070	-	-	7,070	7,443
100-100-6105	Retirement	59,300	59,202	72,082	81,488	-	-	81,488	87,555
100-100-6110	Worker's Compensation	13,947	16,116	4,581	1,990	-	-	1,990	2,907
100-100-6115	Unemployment Insurance	-	1,350	12,600	-	-	-	-	-
100-100-6120	Medical Insurance	46,497	57,885	81,599	95,063	-	-	95,063	101,168
100-100-6123	Post Retirement Medical Insurance	2,153	3,093	6,659	4,124	-	-	4,124	4,714
100-100-6125	Dental Insurance	5,326	5,000	7,724	9,820	-	-	9,820	9,849
100-100-6130	Vision Insurance	812	1,056	1,551	1,473	-	-	1,473	1,473
100-100-6135	Life Insurance	718	1,530	1,942	2,251	-	-	2,251	2,259
100-100-6145	Tuition Reimbursement	-	-	-	1,000	-	-	1,000	1,000
100-100-6150	Auto Allowance	3,600	4,050	5,400	5,400	-	-	5,400	5,400
100-100-6155	Def. Compensation Match	4,444	4,428	4,883	5,040	-	-	5,040	12,890
<b>100-100</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 416,368</b>	<b>\$ 434,422</b>	<b>\$ 633,155</b>	<b>\$ 713,397</b>	<b>\$ (23,962)</b>	<b>\$ -</b>	<b>\$ 689,435</b>	<b>\$ 749,951</b>
100-100-6222	IT Services	\$ 25,221	\$ 19,679	\$ 32,800	\$ 22,746	\$ -	\$ 11,416	\$ 34,162	\$ 29,953
100-100-6240	General Contract Services	94,300	79,079	81,007	71,200	-	-	71,200	71,200
100-100-6241	General Contract Services - HR	66,771	207,617	73,361	40,000	15,000	(15,000)	40,000	55,000
100-100-6410	Departmental Supplies	4,522	2,882	6,939	4,000	-	-	4,000	5,000
100-100-6411	Departmental Supplies - HR	4,262	3,266	10,916	11,000	-	-	11,000	11,000
100-100-6425	Fuel	-	226	158	200	-	-	200	200
100-100-6500	Rent & Leases - Equipment	6,877	6,381	8,373	8,956	-	-	8,956	5,268
100-100-6605	Advertising	5,647	10,737	7,817	5,500	3,000	444	8,944	5,500
100-100-6606	Recruitment	4,938	14,656	15,129	5,000	5,000	6,476	16,476	10,000
100-100-6610	Training & Travel	14,315	7,008	14,153	12,000	-	-	12,000	16,000
100-100-6620	Dues & Publications	7,565	12,659	7,532	10,000	8,000	-	18,000	16,000
100-100-6700	Telephone	1,425	1,137	1,431	3,000	-	-	3,000	2,000
100-100-6701	Cannabis Expenditures	-	-	-	-	60,000	-	60,000	10,000
<b>100-100</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 235,844</b>	<b>\$ 365,327</b>	<b>\$ 259,616</b>	<b>\$ 193,602</b>	<b>\$ 91,000</b>	<b>\$ 3,336</b>	<b>\$ 287,938</b>	<b>\$ 237,121</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
100-100-7501	Computer Equipment	\$ -	-	\$ 2,616	\$ 3,500	\$ -	\$ -	\$ 3,500	\$ 4,000
100-100-7560	Machinery & Equipment Expense	-	-	5,413	-	-	-	-	-
100-100-7550	Project Restart	-	-	-	42,929	-	-	42,929	-
<b>100-100</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,029</b>	<b>\$ 46,429</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,429</b>	<b>\$ 4,000</b>
<b>100-100</b>	<b>TOTAL EXPENSES - Administration</b>	<b>\$ 652,211</b>	<b>\$ 799,750</b>	<b>\$ 900,800</b>	<b>\$ 953,428</b>	<b>\$ 67,038</b>	<b>\$ 3,336</b>	<b>\$ 1,023,802</b>	<b>\$ 991,072</b>
<b>Attorney</b>									
100-115-6205	Legal Services - General Municipal	\$ 276,800	\$ 348,734	\$ 305,910	\$ 180,000	\$ -	\$ -	\$ 180,000	\$ 180,000
100-115-6206	Legal Services - General Litigation	207,574	265,344	70,158	200,000	-	-	200,000	100,000
100-115-6207	Legal Services - General Consulting	3,886	360	16,533	20,000	-	-	20,000	20,000
100-115-6208	Legal Services - HR	42,004	39,406	28,011	25,000	-	-	25,000	25,000
<b>100-115</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 530,265</b>	<b>\$ 653,843</b>	<b>\$ 420,612</b>	<b>\$ 425,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 425,000</b>	<b>\$ 325,000</b>
<b>100-115</b>	<b>TOTAL EXPENSES - Attorney</b>	<b>\$ 530,265</b>	<b>\$ 653,843</b>	<b>\$ 420,612</b>	<b>\$ 425,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 425,000</b>	<b>\$ 325,000</b>
<b>City Council</b>									
100-120-6002	Salaries & Wages, Part-Time	\$ 16,050	\$ 18,000	\$ 18,450	\$ 21,100	\$ (60)	\$ -	\$ 21,040	\$ 20,400
100-120-6100	FICA/Medicare - Employer	1,219	1,230	1,261	1,614	-	-	1,614	1,561
100-120-6110	Worker's Compensation	356	426	1,076	-	-	-	-	-
100-120-6120	Medical Insurance	4,911	13	90	-	-	-	-	-
100-120-6123	Post Retirement Medical Insurance	70	77	87	-	-	-	-	-
100-120-6125	Dental Insurance	351	-	7	-	-	-	-	-
100-120-6130	Vision Insurance	64	-	3	-	-	-	-	-
100-120-6135	Life Insurance	-	-	-	-	-	-	-	-
<b>100-120</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 23,021</b>	<b>\$ 19,747</b>	<b>\$ 20,974</b>	<b>\$ 22,714</b>	<b>\$ (60)</b>	<b>\$ -</b>	<b>\$ 22,654</b>	<b>\$ 21,961</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
100-120-6222	IT Services	\$ 11,843	\$ 11,043	\$ 18,049	\$ 14,216	\$ -	\$ 5,529	\$ 19,745	\$ 18,720
100-120-6240	General Contract Services	50,996	55,316	60,204	50,000		2,113	52,113	50,000
100-120-6260	Elections	8,610	2,054	2,539	-			-	10,000
100-120-6410	Departmental Supplies	6,162	2,307	3,399	5,000			5,000	6,000
100-120-6607	City Promotion	41,086	19,086	22,649	10,000			10,000	10,000
100-120-6607a	City Promotion - Apricot Fiesta	-	-	-	45,000			45,000	45,000
100-120-6610	Training & Travel	11,702	3,719	12,644	20,000			20,000	16,000
100-120-6620	Dues & Publications	38,505	27,886	26,420	30,000			30,000	30,000
100-120-6699	Donations	2,780	3,587	13,307	7,000			7,000	8,000
100-120-6700	Telephones	772	974	2,749	3,000			3,000	3,000
<b>100-120</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 172,456</b>	<b>\$ 125,973</b>	<b>\$ 161,959</b>	<b>\$ 184,216</b>	<b>\$ -</b>	<b>\$ 7,642</b>	<b>\$ 191,858</b>	<b>\$ 196,720</b>
100-120-7550	Host House project			66,000	-			-	-
<b>100-120</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 66,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>100-120</b>	<b>TOTAL EXPENSES - Council</b>	<b>\$ 195,477</b>	<b>\$ 145,720</b>	<b>\$ 248,933</b>	<b>\$ 206,930</b>	<b>\$ (60)</b>	<b>\$ 7,642</b>	<b>\$ 214,512</b>	<b>\$ 218,681</b>
<b>Finance</b>									
100-200-6001	Salaries & Wages, Full-Time	\$ 255,625	\$ 274,589	\$ 258,152	\$ 285,450	\$ 18,458	\$ -	\$ 303,908	\$ 366,691
100-200-6005	Overtime	291	313	355	1,000			1,000	2,000
100-200-6100	FICA/Medicare - Employer	3,551	3,834	3,478	4,069			4,069	5,346
100-200-6105	Retirement	65,147	41,589	31,916	35,519			35,519	53,380
100-200-6110	Worker's Compensation	12,355	14,462	2,797	1,158			1,158	2,137
100-200-6123	Post Retirement Medical insurance	2,567	3,634	4,472	3,494			3,494	4,954
100-200-6120	Medical Insurance	67,000	54,314	48,122	65,850	6,628		72,478	80,571
100-200-6125	Dental Insurance	6,361	4,939	6,033	8,320			8,320	10,351
100-200-6130	Vision Insurance	1,013	1,045	1,271	1,248			1,248	1,548
100-200-6135	Life Insurance	950	1,523	1,505	1,670			1,670	2,034
100-200-6145	Tuition Reimbursement	-	-	-	1,000			1,000	-
<b>100-200</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 414,862</b>	<b>\$ 400,241</b>	<b>\$ 358,102</b>	<b>\$ 408,778</b>	<b>\$ 25,086</b>	<b>\$ -</b>	<b>\$ 433,864</b>	<b>\$ 529,011</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
100-200-6200	Fiscal Services	\$ 66,166	\$ 46,941	\$ 63,257	\$ 123,263	\$ -	\$ -	\$ 123,263	\$ 43,630
100-200-6220	Technical Services	-	-	-	-	-	-	-	-
100-200-6222	IT Services	23,281	21,511	34,054	28,432	-	13,040	41,472	41,185
100-200-6240	General Contract Services	688	140,896	87,880	60,000	-	-	60,000	87,000
100-200-6300	Equipment Maintenance	-	-	-	1,000	-	-	1,000	1,000
100-200-6405	Postage	-	249	281	1,500	-	-	1,500	1,500
100-200-6410	Departmental Supplies	904	1,351	4,216	3,480	-	-	3,480	4,420
100-200-6500	Rents & Leases - Equipment	3,309	3,018	3,008	3,443	-	-	3,443	1,790
100-200-6605	Advertising	-	-	-	100	-	-	100	100
100-200-6610	Training & Travel	2,686	3,408	4,484	7,000	2,000	-	9,000	9,000
100-200-6615	Travel & Meetings	-	-	-	-	-	-	-	-
100-200-6620	Dues & Publications	410	410	950	1,139	-	-	1,139	1,439
100-200-6625	Medical Services	62	195	475	100	-	225	325	100
<b>100-200</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 97,505</b>	<b>\$ 217,979</b>	<b>\$ 198,611</b>	<b>\$ 229,457</b>	<b>\$ 2,000</b>	<b>\$ 13,265</b>	<b>\$ 244,722</b>	<b>\$ 191,164</b>
100-200-7501	Computer Equipment	\$ -	\$ 2,654	\$ 1,577	\$ 3,400	\$ 1,500	\$ -	\$ 4,900	\$ -
100-200-7560	Machinery & Equipment Expense	-	-	1,455	43,241	6,000	(40,741)	8,500	49,541
<b>100-200</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 2,654</b>	<b>\$ 3,032</b>	<b>\$ 46,641</b>	<b>\$ 7,500</b>	<b>\$ (40,741)</b>	<b>\$ 13,400</b>	<b>\$ 49,541</b>
<b>100-200</b>	<b>TOTAL EXPENSES - Finance</b>	<b>\$ 512,367</b>	<b>\$ 620,874</b>	<b>\$ 559,745</b>	<b>\$ 684,876</b>	<b>\$ 34,586</b>	<b>\$ (27,476)</b>	<b>\$ 691,986</b>	<b>\$ 769,716</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Non Departmental</b>									
100-250-6221	Consulting Services	\$ -	\$ -	\$ -	20,000	\$ -	\$ -	20,000	\$ -
100-250-6222	IT - Services	597	4,872	149	-	-	-	-	-
100-250-6230	Property Tax Admin Services	75,823	42,904	46,013	42,741	-	-	42,741	46,000
100-250-6231	Sale Tax County Allocation-Annex Area	64,689	21,994	77,335	70,000	-	-	70,000	70,000
100-250-6240	General Contract Services	1,031	1,176	2,113	4,000	-	-	4,000	4,000
100-250-6250	Insurance	68,070	94,792	105,330	115,694	-	-	115,694	118,131
100-250-6400	Office Supplies	15,271	16,309	13,914	14,200	-	-	14,200	15,000
100-250-6401	IT - Computer Supplies	-	26	-	5,000	-	-	5,000	-
100-250-6405	Postage	13,244	12,067	11,952	14,500	-	-	14,500	14,500
100-250-6500	Rents & Leases - Equipment	2,588	1,904	1,471	1,512	-	-	1,512	1,501
100-250-6635	Bank Service Charge	-	-	1,235	-	6,120	-	6,120	6,000
100-250-6680	Grant Expenditure - Bev Container	1,100	2,915	464	5,668	-	1,016	6,684	5,668
100-250-6681	Grant Expenditure - Tire Amnesty	2,117	-	550	2,500	-	-	2,500	2,500
100-250-6682	Grant Exp EECBG-Well Motors	100	-	-	-	-	-	-	-
100-250-6685	Grant Exp SJVAPCD Grant	-	-	-	46,000	-	-	46,000	-
100-250-6700	Telephone	27,997	10,387	11,389	12,000	-	-	12,000	13,000
100-250-6896	Cash Over /Short	41	56	(225)	-	-	-	-	-
100-250-6897	Cash Over /Short Recreation	70	(16)	19	-	-	-	-	-
100-250-6899	Miscellaneous Expense	240	1,043	140	500	-	-	500	500
<b>100-250</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 272,978</b>	<b>\$ 210,430</b>	<b>\$ 271,850</b>	<b>\$ 354,315</b>	<b>\$ 6,120</b>	<b>\$ 1,016</b>	<b>\$ 361,451</b>	<b>\$ 296,800</b>
100-250-7501	Computer Equipment	\$ -	\$ 26,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-250-7565	Community Center with park	-	-	-	-	-	2,500,000	2,500,000	-
<b>100-250</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 26,878</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>
100-250-8007	Principal Expense - Capital One	\$ -	\$ -	\$ -	\$ -	\$ -	10,000	10,000	127,000
100-250-8107	Interest Expense - Capital One	-	-	-	-	-	7,070	7,070	83,401
100-250-8200	Cost of Issuance	-	-	-	-	-	95,000	95,000	-
<b>100-250</b>	<b>Total Debt Service</b>	<b>\$ 38,298</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 112,070</b>	<b>\$ 112,070</b>	<b>\$ 210,401</b>
<b>100-250</b>	<b>TOTAL EXPENSES - Non Depart</b>	<b>\$ 311,276</b>	<b>\$ 237,307</b>	<b>\$ 271,850</b>	<b>\$ 354,315</b>	<b>\$ 6,120</b>	<b>\$ 2,613,086</b>	<b>\$ 2,973,521</b>	<b>\$ 507,201</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18					
Community Development									
100-300-6001	Salaries & Wages, Full-Time	\$ 240,746	\$ 245,196	\$ 270,209	\$ 417,341	\$ (47,556)	\$ -	\$ 369,785	\$ 436,915
100-300-6005	Overtime	-	-	-	1,000			1,000	1,000
100-300-6100	FICA/Medicare - Employer	3,455	3,492	3,594	6,037			6,037	6,350
100-300-6105	Retirement	66,652	61,708	53,965	82,265			82,265	74,804
100-300-6110	Worker's Compensation	11,903	14,467	2,915	1,721			1,721	2,534
100-300-6120	Medical Insurance	88,548	92,232	92,708	117,365			117,365	121,506
100-300-6123	Post Retirement Medical Insurance	2,738	4,030	5,301	4,200			4,200	4,800
100-300-6125	Dental Insurance	6,792	6,610	6,933	10,000			10,000	10,030
100-300-6130	Vision Insurance	1,102	1,326	1,350	1,500			1,500	1,500
100-300-6135	Life Insurance	756	1,360	1,605	2,200			2,200	2,182
100-300-6145	Tuition Reimbursement	-	-	-	1,000			1,000	-
<b>100-300</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 422,692</b>	<b>\$ 430,421</b>	<b>\$ 438,580</b>	<b>\$ 644,629</b>	<b>\$ (47,556)</b>	<b>\$ -</b>	<b>\$ 597,073</b>	<b>\$ 661,622</b>
100-300-6210	Planning Services	\$ 3,523	\$ (553)	\$ (522)	\$ 2,350	\$ -	\$ -	\$ 2,350	\$ 7,400
100-300-6212	Grant Consulting	-	-	-	-			-	-
100-300-6220	Technical Services	-	-	-	-			-	-
100-300-6222	IT Services	24,443	21,805	40,816	11,373		7,325	18,698	18,720
100-300-6240	General Contract Services	31,125	13,052	47,410	250	8,250		8,500	-
100-300-6300	Equipment Maintenance	-	-	-	500			500	500
100-300-6410	Departmental Supplies	1,035	443	1,027	1,000		52	1,052	1,000
100-300-6411	Departmental Supplies - Planning Commission	8	13	13	100			100	100
100-300-6500	Rents & Leases - Equipment	6,794	6,304	7,643	8,860			8,860	5,148
100-300-6605	Advertising	3,211	2,823	2,814	3,000			3,000	3,000
100-300-6610	Training & Travel	2,843	1,624	848	3,360	5,900		9,260	7,820
100-300-6611	Training & Travel - Planning Commission	-	170	60	5,850	(2,400)		3,450	8,150
100-300-6620	Dues & Publications	502	1,248	2,078	2,450			2,450	4,590
100-300-6625	Medical Services	-	-	-	-			-	-
100-300-6700	Telephone	-	-	-	-			-	750
<b>100-300</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 73,484</b>	<b>\$ 46,929</b>	<b>\$ 102,186</b>	<b>\$ 39,093</b>	<b>\$ 11,750</b>	<b>\$ 7,377</b>	<b>\$ 58,220</b>	<b>\$ 57,178</b>
100-300-7501	Computer Equipment	\$ -	\$ -	\$ 2,882	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
<b>100-300</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,338</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ -</b>
<b>100-300</b>	<b>TOTAL EXPENSES - Community Development</b>	<b>\$ 496,175</b>	<b>\$ 477,350</b>	<b>\$ 546,105</b>	<b>\$ 683,722</b>	<b>\$ (34,306)</b>	<b>\$ 7,377</b>	<b>\$ 656,793</b>	<b>\$ 718,800</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Engineering, Building &amp; Capital Projects</b>									
100-305-6001	Salaries & Wages, Full-Time	\$ 124,976	\$ 124,110	\$ 168,242	\$ 178,813	\$ 6,578	\$ -	\$ 185,391	\$ 191,707
100-305-6005	Overtime	25	-	-	1,000			1,000	-
100-305-6100	FICA/Medicare - Employer	1,684	1,671	2,258	2,608			2,608	2,780
100-305-6105	Retirement	18,895	16,881	24,726	24,354			24,354	24,069
100-305-6110	Worker's Compensation	6,032	7,231	3,646	9,526			9,526	12,459
100-305-6115	Unemployment Insurance	-	-	-	-			-	-
100-305-6120	Medical Insurance	39,807	44,749	50,622	50,834			50,834	55,974
100-305-6123	Post Retirement Medical Insurance	983	1,955	2,991	1,974			1,974	2,256
100-305-6125	Dental Insurance	3,161	2,646	3,913	4,700			4,700	4,714
100-305-6130	Vision Insurance	516	659	771	705			705	705
100-305-6135	Life Insurance	718	688	900	1,016			1,016	981
100-305-6145	Tuition Reimbursement	-	-	1,000	1,000			1,000	1,000
<b>100-305</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 196,798</b>	<b>\$ 200,590</b>	<b>\$ 259,069</b>	<b>\$ 276,530</b>	<b>\$ 6,578</b>	<b>\$ -</b>	<b>\$ 283,108</b>	<b>\$ 296,646</b>
100-305-6210	Building Contract Service	\$ 229,000	\$ 256,829	\$ 261,168	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 200,000
100-305-6220	Technical Services	-	-	-	-			-	-
100-305-6222	IT Services	17,235	19,679	26,374	11,373		6,030	17,403	14,976
100-305-6240	General Contract Services	1,148	13,729	53,514	36,000		33,444	69,444	36,000
100-305-6300	Equipment Maintenance	-	-	-	250			250	250
100-305-6315	Vehicle Maintenance	6	-	-	1,200			1,200	1,200
100-305-6410	Departmental Supplies	2,757	1,703	2,334	4,000			4,000	4,000
100-305-6411	Supplies - Graffiti Program	-	-	-	-			-	-
100-305-6425	Fuel	178	-	57	200			200	200
100-305-6440	Uniform	-	-	181	200			200	200
100-305-6500	Rents & Leases - Equipment	1,270	1,160	2,010	1,861		1,002	2,863	3,508
100-305-6605	Advertising	-	-	-	-			-	-
100-305-6610	Training & Travel	1,519	-	626	2,000			2,000	2,000
100-305-6620	Dues & Publications	308	135	209	300			300	300
100-305-6625	Medical Services	22	76	270	200			200	200
100-305-6700	Telephone	-	-	-	-			-	-
<b>100-305</b>	<b>Total Operation &amp; Maintenance - Building</b>	<b>\$ 253,443</b>	<b>\$ 293,310</b>	<b>\$ 346,743</b>	<b>\$ 257,584</b>	<b>\$ -</b>	<b>\$ 40,476</b>	<b>\$ 298,060</b>	<b>\$ 262,834</b>

Account Number	Description	Audited As of: 02/01/18								
		2014-15 Actual	2015-16 Actual	2016-17 Actual	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19	
100-306-6215	Engineering Services	\$ 557	\$ 1,500	\$ 989	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ 15,000	
100-306-6220	Technical Services	-	126	-	-	-	-	-	-	
100-306-6222	IT Services	9,693	10,092	15,294	14,216	-	6,141	20,357	18,720	
100-306-6300	Equipment Maintenance	-	-	-	100	-	-	100	100	
100-306-6410	Departmental Supplies	1,666	1,677	1,418	3,000	-	-	3,000	3,000	
100-306-6440	Uniform	79	54	252	400	-	-	400	400	
100-306-6500	Rents & Leases - Equipment	886	808	1,304	1,423	-	-	1,423	958	
100-306-6610	Training & Travel	793	828	4,599	6,000	-	-	6,000	6,000	
100-306-6620	Dues & Publications	1,036	2,438	2,883	4,000	-	-	4,000	4,500	
100-306-6700	Telephone	1,013	1,566	1,425	2,000	-	-	2,000	2,000	
<b>100-306</b>	<b>Projects</b>	<b>\$ 15,723</b>	<b>\$ 19,089</b>	<b>\$ 28,164</b>	<b>\$ 46,139</b>	<b>\$ -</b>	<b>\$ 6,141</b>	<b>\$ 52,280</b>	<b>\$ 50,678</b>	
100-305-7501	Computer Equipment	\$ -	-	\$ 1,908	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,000	
100-305-7502	Office Equipment	-	-	-	1,000	-	-	1,000	3,000	
100-305-7560	Machinery & Equipment Expense	1,546	-	-	-	-	-	-	-	
100-305-7531	Museum project	-	-	15,852	390,000	-	(347,402)	42,598	347,402	
<b>100-305</b>	<b>Total Capital</b>	<b>\$ 1,546</b>	<b>\$ -</b>	<b>\$ 17,760</b>	<b>\$ 394,000</b>	<b>\$ -</b>	<b>\$ (347,402)</b>	<b>\$ 46,598</b>	<b>\$ 353,402</b>	
<b>100-305/306</b>	<b>TOTAL EXPENSES - Engineering, Building &amp; Capital Projects</b>	<b>\$ 467,509</b>	<b>\$ 512,989</b>	<b>\$ 651,735</b>	<b>\$ 974,253</b>	<b>\$ 6,578</b>	<b>\$ (300,785)</b>	<b>\$ 680,046</b>	<b>\$ 963,560</b>	
<b>Code Enforcement</b>										
100-310-6001	Salaries & Wages, Full-Time	\$ 97,114	\$ 100,915	\$ 108,931	\$ 116,140	\$ (6,584)	\$ -	\$ 109,556	\$ 107,070	
100-310-6002	Salaries & Wages, Part-Time	-	-	-	-	-	-	-	-	
100-310-6005	Overtime	-	-	-	1,000	-	-	1,000	1,000	
100-310-6100	FICA/Medicare - Employer	1,376	1,458	1,488	1,699	-	-	1,699	1,567	
100-310-6105	Retirement	26,790	25,929	23,519	23,005	-	-	23,005	17,348	
100-310-6110	Worker's Compensation	6,316	7,607	2,981	8,975	-	-	8,975	9,843	
100-310-6120	Medical Insurance	31,499	31,944	32,091	32,501	-	-	32,501	45,565	
100-310-6123	Post Retirement Medical Insurance	1,336	1,871	2,394	1,680	-	-	1,680	1,920	
100-310-6125	Dental Insurance	3,319	3,315	3,446	4,000	-	-	4,000	4,012	
100-310-6130	Vision Insurance	551	652	660	600	-	-	600	600	
100-310-6135	Life Insurance	349	560	720	717	-	-	717	717	
100-310-6145	Tuition Reimbursement	-	295	-	2,000	-	-	2,000	2,000	
<b>100-310</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 168,651</b>	<b>\$ 174,543</b>	<b>\$ 176,230</b>	<b>\$ 192,317</b>	<b>\$ (6,584)</b>	<b>\$ -</b>	<b>\$ 185,733</b>	<b>\$ 191,643</b>	

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
100-310-6220	Technical Services	\$ 3,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-310-6222	IT Services	5,980	8,364	11,620	8,716	3,937	3,626	16,279	
100-310-6240	General Contract Services	93	97	66	250			250	
100-310-6241	Abatement Expense	25,773	5,699	11,257	25,000			25,000	
100-310-6300	Equipment Maintenance	87	1,602	166	1,500			1,500	
100-310-6315	Vehicle Maintenance	78	8,374	1,376	3,000			3,000	
100-310-6410	Departmental Supplies	302	56	459	1,000			1,000	
100-310-6411	Supplies - Graffiti Program	4,169	4,761	4,107	5,000			5,000	
100-310-6425	Fuel	3,335	2,423	1,991	3,500			3,500	
100-310-6440	Uniform	870	1,172	445	1,500			1,500	
100-310-6500	Rents & Leases - Equipment	2,156	1,968	1,051	1,280			1,280	
100-310-6610	Training & Travel	177	454	654	2,000			2,000	
100-310-6620	Dues & Publications	75	85	85	200			200	
100-310-6625	Medical Services	39	-	-	100			100	
100-310-6226	Abandoned Vehicle	(16,599)	-	-	18,000			18,000	
100-310-6700	Telephone	1,367	1,283	1,384	1,500			1,500	
<b>100-310</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 31,304</b>	<b>\$ 36,338</b>	<b>\$ 34,663</b>	<b>\$ 72,546</b>	<b>\$ 3,937</b>	<b>\$ 3,626</b>	<b>\$ 80,109</b>	
100-310-7501	Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>100-310</b>	<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	
<b>100-310</b>	<b>TOTAL EXPENSES - Code Enforcement</b>	<b>\$ 199,954</b>	<b>\$ 210,881</b>	<b>\$ 210,893</b>	<b>\$ 264,863</b>	<b>\$ (2,647)</b>	<b>\$ 3,626</b>	<b>\$ 265,842</b>	

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Fire - Station 1</b>									
100-400-6001	Salaries & Wages, Full-Time	\$ 839,241	\$ 887,059	\$ 905,855	\$ 1,119,543	\$ 19,003	\$ -	\$ 1,138,546	\$ 1,118,135
100-400-6002	Salaries & Wages, Part-Time	4,032	-	-	-	-	-	-	-
100-400-6005	Overtime - Suppression	92,027	131,628	199,237	118,855	-	-	118,855	120,000
100-400-6006	Overtime - Strike Team	19,043	27,888	3,272	20,000	-	26,149	46,149	50,000
100-400-6007	Overtime - Training	-	2,004	3,928	4,000	-	-	4,000	4,000
100-400-6008	Overtime - Special Operations	-	13,040	9,291	5,000	-	-	5,000	8,000
100-400-6015	Holiday Pay	18,161	23,775	25,995	31,015	-	-	31,015	45,671
100-400-6020	Uniform Allowance	9,890	10,006	9,991	11,740	-	-	11,740	12,700
100-400-6100	FICA/Medicare - Employer	14,061	15,734	16,129	18,881	-	-	18,881	19,698
100-400-6105	Retirement	310,030	263,598	254,995	300,579	-	-	300,579	273,566
100-400-6106	HRA	-	-	-	22,369	-	-	22,369	31,504
100-400-6110	Worker's Compensation	83,299	100,560	73,115	147,618	-	-	147,618	156,312
100-400-6120	Medical Insurance	223,306	229,185	216,623	293,006	-	-	293,006	270,942
100-400-6123	Post Retirement Medical Insurance	8,061	12,949	17,335	11,928	-	-	11,928	13,440
100-400-6125	Dental Insurance	19,714	17,478	20,078	28,401	-	-	28,401	28,084
100-400-6130	Vision Insurance	3,113	3,972	3,998	4,260	-	-	4,260	4,200
100-400-6135	Life Insurance	3,198	4,920	5,722	5,791	-	-	5,791	5,378
100-400-6145	Tuition Reimbursement	3,567	3,451	4,769	13,000	-	-	13,000	13,000
<b>100-400</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 1,654,772</b>	<b>\$ 1,747,245</b>	<b>\$ 1,770,331</b>	<b>\$ 2,155,985</b>	<b>\$ 19,003</b>	<b>\$ 26,149</b>	<b>\$ 2,201,137</b>	<b>\$ 2,174,629</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
100-400-6222	IT Services	\$ 32,114	\$ 31,863	\$ 50,783	\$ 34,306	\$ -	\$ 16,676	\$ 50,982	\$ 48,860
100-400-6225	Public Safety Services	835	835	67,621	72,294			72,294	79,529
100-400-6230	Firefighter Intern Program	58,248	-	-	36,500			36,500	36,500
100-400-6231	ALS Paramedic Program		18,888	4,797	5,000			5,000	5,000
100-400-6240	General Contract Services	10,606	13,121	14,797	14,000			14,000	16,500
100-400-6241	Weed Abatement Expense	72	270	148	-		72	72	-
100-400-6300	Equipment Maintenance	2,083	2,712	3,938	3,000			3,000	3,000
100-400-6315	Vehicle Maintenance	5,376	29,998	21,582	20,000			20,000	20,000
100-400-6400	Office Supplies	713	1,182	879	1,500			1,500	1,500
100-400-6410	Departmental Supplies	6,329	6,678	4,930	6,000			6,000	6,000
100-400-6415	Small Tools/Shop Supplies	669	549	1,046	2,000			2,000	2,000
100-400-6420	Janitorial Supplies	1,285	1,188	1,175	1,500			1,500	1,500
100-400-6425	Fuel	6,825	5,319	5,609	9,500			9,500	9,500
100-400-6440	Uniform	1,122	6,939	2,120	5,000			5,000	5,000
100-400-6500	Rents & Leases - Equipment	3,379	3,097	4,149	3,951		638	4,589	5,580
100-400-6610	Training & Travel	823	2,570	4,498	5,000			5,000	4,000
100-400-6611	CPR / First Aid Program	942	1,347	1,312	1,000		3	1,003	1,000
100-400-6612	Community Risk Reduction Program	1,648	2,116	1,781	2,500			2,500	2,500
100-400-6613	CERT/Emergency Management Program	2,500	990	351	5,000			5,000	5,000
100-400-6620	Dues & Publications	1,179	1,698	2,270	2,500			2,500	2,500
100-400-6625	Medical Services	4,514	10,172	6,367	10,000			10,000	11,000
100-400-6680	Miscellaneous Fire Grant Exp	1,898	-	-	-			-	-
100-400-6699	Volunteer Incentives	5,560	108	5,560	8,000			8,000	8,000
100-400-6700	Telephone	5,212	7,016	6,006	7,500			7,500	7,500
100-400-6710	Utilities - Building	8,519	9,091	9,229	9,500			9,500	9,500
<b>100-400</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 162,449</b>	<b>\$ 157,744</b>	<b>\$ 220,947</b>	<b>\$ 265,551</b>	<b>\$ -</b>	<b>\$ 17,389</b>	<b>\$ 282,940</b>	<b>\$ 291,469</b>
100-400-7501	Rope Rescue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
100-400-7503	Pagers	-	-	-	-			-	3,000
100-400-7506	Computer Equipment	-	-	-	-			-	6,000
100-400-7510	Equipment	-	-	-	-			-	7,500
100-400-7550	Improvements Expense	-	12,667	-	-			-	1,200
<b>100-400</b>	<b>Total Capital</b>	<b>2,322</b>	<b>12,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 21,200</b>
<b>100-400</b>	<b>TOTAL EXPENSES - Fire</b>	<b>\$ 1,819,543</b>	<b>\$ 1,917,655</b>	<b>\$ 1,991,279</b>	<b>\$ 2,421,536</b>	<b>\$ 19,003</b>	<b>\$ 43,538</b>	<b>\$ 2,484,077</b>	<b>\$ 2,487,298</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Police</b>									
100-500-6225	Public Safety Services	\$ 3,655,769	\$ 3,820,607	\$ 3,968,872	\$ 4,362,334	\$ -	\$ -	\$ 4,362,334	\$ 4,868,069
100-500-6224	Public Safety Services SRO	-	-	(295)	25,000	-	-	25,000	25,000
100-500-6226	Abandoned Vehicle Costs	-	-	-	-	-	-	-	-
100-500-6227	State Grant - COPS	106,230	114,618	129,324	100,000	-	-	100,000	100,000
100-500-6229	Community Complex Security	63,596	73,665	-	-	-	-	-	-
100-500-6230	Animal Control	13,387	50,931	20,061	58,718	-	1,223	59,941	65,935
100-500-6231	StanCo DEA	43,843	16,943	-	17,079	-	-	17,079	-
100-500-6233	OTS Sobriety CheckPoint Program	-	-	-	-	-	-	-	-
100-500-6234	BSCC Alloc Realign Grant	9,661	3,396	9,875	-	-	-	-	-
100-500-6240	General Contract Services	7,190	3,780	12,316	9,000	-	-	9,000	9,000
100-500-6300	Equipment Maintenance	1,613	1,448	1,500	5,428	-	-	5,428	5,000
100-500-6315	Vehicle Maintenance	370	-	-	-	-	-	-	-
100-500-6410	Departmental Supplies	589	2,579	2,101	3,079	-	-	3,079	3,079
100-500-6505	Rents & Leases - Building	53,615	55,210	56,866	57,979	-	-	57,979	59,585
100-500-6645	Community Outreach Supplies	1,825	-	-	2,000	-	-	2,000	2,000
100-500-6700	Telephone	8,211	7,858	8,517	10,262	-	-	10,262	10,262
100-500-6710	Utilities	9,018	8,403	6,416	10,000	-	-	10,000	10,000
<b>100-500</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 3,974,917</b>	<b>\$ 4,159,439</b>	<b>\$ 4,215,553</b>	<b>\$ 4,660,879</b>	<b>\$ -</b>	<b>\$ 1,223</b>	<b>\$ 4,662,102</b>	<b>\$ 5,157,930</b>
100-500-7504	Vehicle	\$ -	\$ 62,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>100-500</b>	<b>Total Capital</b>	<b>-</b>	<b>62,169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>100-500</b>	<b>TOTAL EXPENSES - Police</b>	<b>\$ 3,974,917</b>	<b>\$ 4,221,608</b>	<b>\$ 4,215,553</b>	<b>\$ 4,660,879</b>	<b>\$ -</b>	<b>\$ 1,223</b>	<b>\$ 4,662,102</b>	<b>\$ 5,157,930</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>Crossing Guards</b>									
100-510-6001	Salaries & Wages, Full-Time	\$ 10,571	\$ 13,277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-510-6002	Salaries & Wages, Part-Time	51,711	54,928	-	-	-	-	-	-
100-510-6005	Overtime	639	-	-	-	-	-	-	-
100-510-6100	FICA/Medicare - Employer	4,114	4,384	-	-	-	-	-	-
100-510-6105	Retirement	1,794	840	-	-	-	-	-	-
100-510-6110	Worker's Compensation	621	778	-	-	-	-	-	-
100-510-6115	Unemployment Insurance	6,010	2,168	1,250	-	720	720	1,440	-
100-510-6120	Medical Insurance	2,295	3,434	-	-	-	-	-	-
100-510-6123	Post Retirement Medical Insurance	180	327	-	-	-	-	-	-
100-510-6125	Dental Insurance	372	667	-	-	-	-	-	-
100-510-6130	Vision Insurance	76	127	-	-	-	-	-	-
100-510-6135	Life Insurance	120	74	-	-	-	-	-	-
100-510-6145	Tuition Reimbursement	-	-	-	\$ -	-	-	-	-
<b>100-510</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 78,502</b>	<b>\$ 81,003</b>	<b>\$ 1,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 720</b>	<b>\$ 720</b>	<b>\$ 1,440</b>
100-510-6300	Equipment Maintenance								
100-510-6410	Departmental Supplies	\$ 1,358	\$ 357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-510-6240	General Contract Services	-	64	117,645	130,221	-	-	130,221	133,828
100-510-6610	Training & Travel	261	215	-	-	-	-	-	-
100-510-6625	Medical Services	624	316	-	-	-	-	-	-
<b>100-510</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 2,243</b>	<b>\$ 952</b>	<b>\$ 117,645</b>	<b>\$ 130,221</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 130,221</b>	<b>\$ 133,828</b>
<b>100-510</b>	<b>TOTAL EXPENSES - Crossing Guards</b>	<b>\$ 80,745</b>	<b>\$ 81,955</b>	<b>\$ 118,895</b>	<b>\$ 130,221</b>	<b>\$ -</b>	<b>\$ 720</b>	<b>\$ 130,941</b>	<b>\$ 135,268</b>
	Xing Grd Cks								

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Recreation Administration</b>									
100-600-6001	Salaries & Wages, Full-Time	\$ 89,637	\$ 111,477	\$ 170,837	\$ 265,544	\$ 2,164	\$ -	\$ 267,708	\$ 274,864
100-600-6002	Salaries & Wages, Part-time, Clerical	15,568	16,196	23,564	8,409	(1,320)	6,007	13,096	8,736
100-600-6003	Salaries & Wages, Part-time, Maintenance	-	-	-	3,194	1,320	4,632	9,146	10,767
100-600-6005	Overtime	3,064	2,807	3,712	3,000			3,000	3,000
100-600-6100	FICA/Medicare - Employer	1,794	2,054	3,661	4,729			4,729	5,521
100-600-6105	Retirement	12,403	13,371	21,584	29,634			29,634	32,804
100-600-6110	Worker's Compensation	4,914	7,118	3,341	3,615			3,615	4,513
100-600-6120	Medical Insurance	25,740	21,846	33,763	57,973			57,973	55,618
100-600-6123	Post Retirement Medical Insurance	850	1,744	3,208	3,108			3,108	2,832
100-600-6125	Dental Insurance	2,115	1,994	4,601	7,400			7,400	5,918
100-600-6130	Vision Insurance	332	622	942	1,110			1,110	885
100-600-6135	Life Insurance	657	618	1,135	1,469			1,469	1,196
100-600-6145	Tuition Reimbursement	-	-	1,500	1,000			1,000	3,000
<b>100-600</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 157,074</b>	<b>\$ 179,847</b>	<b>\$ 271,847</b>	<b>\$ 390,185</b>	<b>\$ 2,164</b>	<b>\$ 10,639</b>	<b>\$ 402,988</b>	<b>\$ 409,654</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
100-600-6222	IT Services	\$ 15,693	\$ 13,221	\$ 23,484	\$ 14,216	\$ -	\$ -	\$ 14,216	\$ 18,720
100-600-6229	Community Complex Security	-	-	29,482	30,000		11,646	41,646	65,000
100-600-6240	General Contract Services	4,628	5,783	11,985	12,000			12,000	12,000
100-600-6223	Tourism	-	-	1,898	2,500			2,500	2,500
100-600-6310	Facility Maintenance	14,135	14,214	16,553	9,000			9,000	9,000
100-600-6315	Vehicle Maintenance	938	1,197	2,330	2,500			2,500	2,500
100-600-6410	Departmental Supplies	2,595	2,836	4,703	7,300			7,300	7,300
100-600-6425	Fuel	3,084	2,678	1,316	2,800			2,800	2,800
100-600-6440	Uniform	-	-	-	-		92	92	-
100-600-6500	Rents & Leases - Equipment	7,190	6,438	7,621	8,964			8,964	7,152
100-600-6505	Rents & Leases - Buildings	-	-	9,840	-	9,840		9,840	10,000
100-600-6605	Advertising	16,101	17,700	14,537	18,000			18,000	18,000
100-600-6610	Training & Travel	9,347	7,550	6,821	7,000			7,000	8,000
100-600-6620	Dues & Publications	990	1,053	1,217	1,300			1,300	1,300
100-600-6625	Medical Services	497	257	1,960	1,000			1,000	1,000
100-600-6700	Telephone	3,949	3,428	2,999	3,000		331	3,331	3,500
100-600-7550	Improvements Expense	24,006	-	-	-			-	-
100-600-7560	Machinery & Equipment Expense	2,928	-	-	-			-	-
<b>100-600</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 106,082</b>	<b>\$ 76,354</b>	<b>\$ 136,745</b>	<b>\$ 119,580</b>	<b>\$ 9,840</b>	<b>\$ 12,069</b>	<b>\$ 141,489</b>	<b>\$ 168,772</b>
100-600-7501	Computer Equipment	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ 4,500
100-600-7503	Equipment	-	-	-	-	5,000	(5,000)	-	5,000
<b>100-600</b>	<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>5,000</b>	<b>(5,000)</b>	<b>6,000</b>	<b>9,500</b>
<b>100-600</b>	<b>TOTAL EXPENSES - Recreation Adm</b>	<b>\$ 263,155</b>	<b>\$ 256,201</b>	<b>\$ 408,592</b>	<b>\$ 515,765</b>	<b>\$ 17,004</b>	<b>\$ 17,708</b>	<b>\$ 550,477</b>	<b>\$ 587,926</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Recreation Programs</b>									
100-605-6001	Salaries & Wages, Full-Time	\$ 45,255	\$ 54,233	\$ 52,428	\$ 9,260	\$ 27,595	\$ -	\$ 36,855	\$ 16,793
100-605-6002	Salaries & Wages, Part-time, Clerical	72,811	66,781	50,866	6,740	(1,684)		5,056	3,483
100-605-6004	Salaries & Wages, Part-time, Programs	-	-		42,154	1,684		43,838	21,410
100-605-6005	Overtime	2,301	1,250	1,219	1,200			1,200	-
100-605-6100	FICA/Medicare - Employer	5,492	4,619	3,206	3,892			3,892	2,148
100-605-6105	Retirement	9,242	12,350	9,600	1,284			1,284	1,157
100-605-6110	Worker's Compensation	2,512	3,578	938	716			716	1,239
100-605-6115	Unemployment Insurance	2,996	141	1	-			-	3,044
100-605-6120	Medical Insurance	13,412	14,388	12,302	1,988			1,988	2,921
100-605-6123	Post Retirement Medical Insurance	613	959	1,210	168			168	384
100-605-6125	Dental Insurance	1,281	1,663	1,763	400			400	802
100-605-6130	Vision Insurance	251	329	337	60			60	120
100-605-6135	Life Insurance	589	301	255	65			65	119
<b>100-605</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 156,755</b>	<b>\$ 160,592</b>	<b>\$ 134,123</b>	<b>\$ 67,927</b>	<b>\$ 27,595</b>	<b>\$ -</b>	<b>\$ 95,522</b>	<b>\$ 53,621</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
100-605-6222	IT Services	\$ 11,488	\$ 11,001	\$ 19,582	\$ 5,686		\$ 2,249	\$ 7,935	\$ 7,488
100-605-6605	Advertising	-	-	88	1,400	500	8	1,908	2,600
100-605-6610	Training & Travel	336	-	-	-			-	-
100-605-6625	Medical Services	274	257	130	500		173	673	500
100-605-6899	Rec Ware/Credit Card Fee	6,872	7,345	13,198	14,000			14,000	14,000
100-605-6905	Tiny Tots	34	607	-	-			-	-
100-605-6906	Art Classes	68	-	228	300			300	-
100-605-6910	Tennis	-	539	-	900			900	900
100-605-6924	Youth Development	(301)	5	700	-			-	-
100-605-6925	Youth Sports	301	4	-	-			-	-
100-605-6927	Patterson Youth Basketball	4,766	6,603	25	-			-	-
100-605-6928	Youth Flag Football	8,417	5,688	-	-			-	-
100-605-6931	Swim Team	-	-	-	-			-	-
100-605-6940	Contract Programs	7,033	4,014	6,753	6,000			6,000	6,000
100-605-6950	Adult Programs	2,143	3,431	-	-			-	-
100-605-6955	Community Programs	191	2,187	324	-			-	-
100-605-6972	Pat Yth Outdr Sk Ed Grant Exp	-	-	-	-			-	-
100-605-6975	New Programs	3,224	476	1,000	1,000			1,000	1,000
100-605-6976	Special Events	2,321	6,290	8,129	6,000	8,500		14,500	14,500
100-605-6988	Day Camp	60	66	-	-			-	-
<b>100-605</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 47,226</b>	<b>\$ 48,517</b>	<b>\$ 50,260</b>	<b>\$ 35,786</b>	<b>\$ 9,000</b>	<b>\$ 2,430</b>	<b>\$ 47,216</b>	<b>\$ 46,988</b>
<b>100-605</b>	<b>TOTAL EXPENSES - Rec Programs</b>	<b>\$ 203,981</b>	<b>\$ 209,108</b>	<b>\$ 184,383</b>	<b>\$ 103,713</b>	<b>\$ 36,595</b>	<b>\$ 2,430</b>	<b>\$ 142,738</b>	<b>\$ 100,609</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18					
Recreation Youth Development and Camps									
100-606-6001	Salaries & Wages, Full-Time	\$ 18,149	\$ 16,330	\$ 15,440	\$ 13,218	\$ 8,932	\$ -	\$ 22,151	\$ 21,558
100-606-6002	Salaries & Wages, Part-time, Clerical	44,190	50,098	59,008	7,519	(1,226)		6,293	4,781
100-606-6003	Salaries & Wages, Part-time, Maintenance	-	-	-	11,500			11,500	-
100-606-6004	Salaries & Wages, Part-time, Programs	-	-	-	42,848	1,226		44,074	45,000
100-606-6003	Salaries & Wages, PYOSE Grant	1,489	-	-	-			-	-
100-606-6005	Overtime	1,727	886	980	900			900	900
100-606-6100	FICA/Medicare - Employer	3,783	4,029	4,523	4,938			4,938	4,134
100-606-6105	Retirement	4,835	4,172	3,546	864			864	3,487
100-606-6110	Worker's Compensation	1,224	1,243	423	662			662	1,035
100-606-6120	Medical Insurance	3,902	3,398	3,377	4,622			4,622	1,947
100-606-6123	Post Retirement Medical Insurance	267	320	444	294			294	480
100-606-6125	Dental Insurance	634	587	611	700			700	1,003
100-606-6130	Vision Insurance	116	115	116	105			105	150
100-606-6135	Life Insurance	143	91	182	116			116	149
100-606-6145	Tuition Reimbursement	-	-	-	-			-	1,000
<b>100-606</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 80,459</b>	<b>\$ 81,268</b>	<b>\$ 88,650</b>	<b>\$ 88,287</b>	<b>\$ 8,932</b>	<b>\$ -</b>	<b>\$ 97,219</b>	<b>\$ 85,624</b>
100-606-6222	IT Services	\$ 4,712	\$ 4,111	\$ 9,070	\$ 5,686	\$ -	\$ 2,249	\$ 7,935	\$ 7,488
100-606-6410	Departmental Supplies	1,217	1,760	2,138	1,500			1,500	1,500
100-606-6605	Advertising	425	501	404	500		310	810	500
100-606-6610	Training and Travel	942	815	1,578	1,500			1,500	1,500
100-606-6625	Medical Services	1,116	517	378	500			500	500
100-606-6924	Youth Action Commission	2,433	2,678	6,761	-		4,434	4,434	-
100-606-6928	Extreme Tuesdays	274	637	972	-			-	-
100-606-6929	Jr. Leader	677	275	3,150	7,150			7,150	7,150
100-606-6940	Contract Programs	35	-	500	500			500	500
100-606-6972	Patterson Youth Outdoor Skills Education Grant	2,961	-	-	9,000			9,000	9,000
100-606-6975	New Programs	-	-	1,061	3,465			3,465	3,465
100-606-6988	Day Camp	8,826	15,324	19,294	15,000			15,000	15,000
<b>100-606</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 23,618</b>	<b>\$ 26,617</b>	<b>\$ 45,306</b>	<b>\$ 44,801</b>	<b>\$ -</b>	<b>\$ 6,993</b>	<b>\$ 51,794</b>	<b>\$ 46,603</b>
<b>100-606</b>	<b>TOTAL EXPENSES - Youth Development</b>	<b>\$ 104,077</b>	<b>\$ 107,885</b>	<b>\$ 133,955</b>	<b>\$ 133,088</b>	<b>\$ 8,932</b>	<b>\$ 6,993</b>	<b>\$ 149,013</b>	<b>\$ 132,227</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Recreation Sports</b>									
100-607-6001	Salaries & Wages, Full-Time	\$ -	7,451	\$ 39,180	\$ 90,705	\$ (72,306)	\$ -	\$ 18,399	\$ 89,206
100-607-6002	Salaries & Wages, Part-time Clerical	-	593	15,216	5,042	(683)		4,360	6,080
100-607-6003	Salaries & Wages, Part-Time Maintenance	-	-	-	11,000			11,000	-
100-607-6004	Salaries & Wages, Part-Time Programs	-	-	70,086	85,000	683		85,683	95,000
100-607-6005	Overtime	-	-	2,143	2,000		2,129	4,129	4,000
100-607-6100	FICA/Medicare - Employer	-	141	6,175	9,074			9,074	9,084
100-607-6105	Retirement	-	472	3,651	11,355			11,355	12,066
100-607-6110	Worker's Compensation	-	535	1,076	6,410			6,410	6,894
100-607-6120	Medical Insurance	-	1,208	7,132	20,599			20,599	26,093
100-607-6123	Post Retirement Medical Insurance	-	150	1,021	1,722			1,722	1,920
100-607-6125	Dental Insurance	-	137	1,291	4,100			4,100	4,012
100-607-6130	Vision Insurance	-	54	322	615			615	600
100-607-6135	Life Insurance	-	41	303	666			666	656
100-607-6145	Tuition Reimbursement	-	-	-	-			-	1,000
<b>100-607</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ -</b>	<b>\$ 10,781</b>	<b>\$ 147,596</b>	<b>\$ 248,289</b>	<b>\$ (72,306)</b>	<b>\$ 2,129</b>	<b>\$ 178,112</b>	<b>\$ 256,611</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
100-607-6222	IT Services	\$ -	\$ -	\$ 1,690	\$ 8,530	\$ -	\$ 3,493	\$ 12,023	\$ 11,232
100-607-6410	Departmental Supplies	-	40	2,747	1,000		299	1,299	1,000
100-607-6605	Advertising	-	352	986	1,000	500		1,500	1,500
100-607-6610	Training & Travel	-	74	2,495	2,000		50	2,050	2,000
100-607-6625	Medical Services	-	-	1,099	1,000			1,000	1,000
100-607-6905	Tiny Tots	-	-	4,054	7,300			7,300	7,300
100-607-6926	Youth Base/Softball	-	36	677	1,000		148	1,148	1,000
100-607-6927	Patterson Youth Basketball	-	-	7,633	12,000			12,000	12,000
100-607-6928	Youth Flag Football	-	-	6,532	8,000			8,000	8,000
100-607-6930	Youth Soccer	-	878	37,948	24,000			24,000	24,000
100-607-6940	Contract Programs	-	-	-	900			900	900
100-607-6950	Adult Programs	-	499	11,156	6,200			6,200	6,200
100-607-6955	Community Programs	-	-	1,093	900			900	900
100-607-6975	New Programs	-	-	516	6,900			6,900	6,900
<b>100-607</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ 1,880</b>	<b>\$ 78,823</b>	<b>\$ 80,730</b>	<b>\$ 500</b>	<b>\$ 3,990</b>	<b>\$ 85,220</b>	<b>\$ 83,932</b>
<b>100-607</b>	<b>TOTAL EXPENSES - Recreation Sports</b>	<b>\$ -</b>	<b>\$ 12,660</b>	<b>\$ 226,420</b>	<b>\$ 329,019</b>	<b>\$ (71,806)</b>	<b>\$ 6,119</b>	<b>\$ 263,332</b>	<b>\$ 340,543</b>
	<b>Aquatic Center</b>								
100-610-6001	Salaries & Wages, Full-Time	\$ 45,410	\$ 50,458	\$ 56,847	\$ 61,747	\$ 94,088	\$ -	\$ 155,835	\$ 82,770
100-610-6002	Salaries & Wages, Part-Time, Clerical	94,238	117,912	131,535	14,029			14,029	9,563
100-610-6003	Salaries & Wages, Part-Time, Maintenance	-	-	-	5,887			5,887	10,767
100-610-6004	Salaries & Wages, Part-Time, Programs	-	-	-	103,605	10,000		113,605	148,359
100-610-6005	Overtime	3,769	3,545	2,138	4,000			4,000	4,000
100-610-6100	FICA/Medicare - Employer	6,878	9,145	10,054	10,393			10,393	14,163
100-610-6105	Retirement	8,832	7,819	7,351	6,293			6,293	8,360
100-610-6110	Worker's Compensation	2,804	3,543	2,024	5,058			5,058	6,986
100-610-6115	Unemployment Insurance	4,757	1,738	2,527	3,500			3,500	-
100-610-6120	Medical Insurance	14,539	13,785	15,397	22,588			22,588	21,244
100-610-6123	Post Retirement Medical Insurance	601	913	1,249	1,176			1,176	1,776
100-610-6125	Dental Insurance	1,208	1,592	1,903	2,800			2,800	3,711
100-610-6130	Vision Insurance	252	314	363	420			420	555
100-610-6135	Life Insurance	612	280	310	490			490	593
100-610-6145	Tuition Reimbursement	-	-	-	-			-	1,000
<b>100-610</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 183,899</b>	<b>\$ 211,044</b>	<b>\$ 231,699</b>	<b>\$ 241,986</b>	<b>\$ 104,088</b>	<b>\$ -</b>	<b>\$ 346,074</b>	<b>\$ 313,847</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
100-610-6240	General Contract Services	\$ 7,447	\$ 6,296	\$ 12,525	\$ 18,277	\$ -	\$ -	\$ 18,277	\$ 18,277
100-610-6220	Technical Services	-	-	-	-	-	-	-	-
100-610-6222	IT Services	19,064	17,601	30,427	5,686	-	2,321	8,007	7,488
100-610-6310	Facility Maintenance	14,239	21,251	17,094	14,700	-	-	14,700	14,700
100-610-6410	Departmental Supplies	4,383	4,710	2,295	2,500	-	-	2,500	2,500
100-610-6412	Departmental Supplies - Programs	-	-	3,117	2,000	-	-	2,000	2,000
100-610-6411	Swim Team Supplies	8,428	1,315	2,610	4,550	-	-	4,550	4,550
100-610-6430	Chemicals	29,012	24,651	28,916	34,500	5,000	-	39,500	39,500
100-610-6435	Safety Supplies	2,385	1,442	2,655	2,400	-	-	2,400	2,400
100-610-6440	Uniform	250	133	701	1,200	-	-	1,200	1,700
100-610-6500	Rent & Leases - Equipment	691	633	860	788	-	167	955	1,146
100-610-6605	Advertising	525	762	491	500	-	-	500	500
100-610-6610	Training & Travel	4,069	1,798	961	2,325	-	-	2,325	2,800
100-610-6620	Dues & Publications	-	-	5	200	-	-	200	200
100-610-6625	Medical Services	1,703	582	585	1,200	-	-	1,200	1,200
100-610-6700	Telephone	94	-	-	-	-	-	-	-
100-610-6705	Utilities	23,366	15,326	23,750	25,000	18,800	-	43,800	40,000
100-610-6760	Permits & Fees	-	880	880	886	-	-	886	886
100-610-6985	Concession Stand	9,809	6,091	8,201	7,500	-	-	7,500	8,000
<b>100-610</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 125,466</b>	<b>\$ 103,471</b>	<b>\$ 136,073</b>	<b>\$ 124,212</b>	<b>\$ 23,800</b>	<b>\$ 2,488</b>	<b>\$ 150,500</b>	<b>\$ 147,847</b>
100-610-7560	Machinery & Equipment Expense	-	-	-	-	-	-	\$ -	\$ 29,000
<b>100-610</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,000</b>
<b>100-610</b>	<b>TOTAL EXPENSES - Aquatic Center</b>	<b>\$ 309,365</b>	<b>\$ 314,515</b>	<b>\$ 367,773</b>	<b>\$ 366,198</b>	<b>\$ 127,888</b>	<b>\$ 2,488</b>	<b>\$ 496,574</b>	<b>\$ 490,694</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Hammon Senior Center</b>									
100-611-6001	Salaries & Wages, Full-Time	\$ 75,244	\$ 96,688	\$ 95,016	\$ 99,050	\$ 22,814	\$ -	\$ 121,863	\$ 116,545
100-611-6002	Salaries & Wages, Part-time, Clerical	53,556	65,376	67,240	29,833	24,679		54,512	40,768
100-611-6003	Salaries & Wages, Part-time, Maintenance	-	-		16,887		1,811	18,698	21,534
100-611-6004	Salaries & Wages, Part-time, Programs	-	-		18,200	3,500		21,700	42,224
100-611-6005	Overtime	4,490	6,031	4,688	4,500			4,500	4,500
100-611-6100	FICA/Medicare - Employer	3,762	5,257	5,278	6,449			6,449	9,751
100-611-6105	Retirement	14,700	14,625	13,241	11,667			11,667	14,323
100-611-6110	Worker's Compensation	4,729	6,844	4,451	8,921			8,921	11,849
100-611-6115	Unemployment Insurance	-	4,029	3,744	5,000			5,000	1,158
100-611-6120	Medical Insurance	21,348	17,576	17,931	29,925			29,925	29,516
100-611-6123	Post Retirement Medical Insurance	922	1,703	2,134	1,705			1,705	2,016
100-611-6125	Dental Insurance	1,784	2,925	2,938	4,060			4,060	4,213
100-611-6130	Vision Insurance	365	580	564	609			609	630
100-611-6135	Life Insurance	630	536	608	723			723	756
100-611-6145	Tuition Reimbursement	-	-	500	1,000			1,000	1,000
<b>100-611</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 181,530</b>	<b>\$ 222,169</b>	<b>\$ 218,332</b>	<b>\$ 238,528</b>	<b>\$ 50,993</b>	<b>\$ 1,811</b>	<b>\$ 291,332</b>	<b>\$ 300,782</b>
100-611-6240	General Contract Services	\$ 13,728	\$ 12,516	\$ 21,705	\$ 18,353	\$ -	\$ -	\$ 18,353	\$ 18,353
100-611-6220	Technical Services	-	-	-	-			-	-
100-611-6222	IT Services	11,969	11,184	19,836	8,530		3,580	12,110	11,232
100-611-6310	Maintenance	18,318	19,629	23,036	25,000			25,000	25,000
100-611-6410	Departmental Supplies	6,731	6,281	5,259	2,300			2,300	2,300
100-611-6411	Departmental Supplies - Programs	-	2,921	8,283	7,500			7,500	7,500
100-611-6425	Fuel	-	467	1,074	1,000			1,000	1,000
100-611-6440	Uniforms	-	187	167	300			300	2,000
100-611-6500	Rent & Leases - Equipment	-	-	-	-		1,990	1,990	2,743
100-611-6605	Advertising	-	295	108	300	500		800	500
100-611-6610	Training & Travel	375	2,233	3,138	1,500			1,500	2,500
100-611-6620	Dues & Publications	-	210	413	200			200	200
100-611-6705	Utilities	15,267	16,289	17,460	14,000		3,396	17,396	20,000
100-611-6760	Permits & Fees	856	856	856	1,000			1,000	1,000
100-611-6955	Senior Meals Program	5,000	824	-	-			-	-
<b>100-611</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 72,243</b>	<b>\$ 73,893</b>	<b>\$ 101,335</b>	<b>\$ 79,983</b>	<b>\$ 500</b>	<b>\$ 8,966</b>	<b>\$ 89,449</b>	<b>\$ 94,328</b>
<b>100-611</b>	<b>TOTAL EXPENSES - Hammon Senior Center</b>	<b>\$ 253,773</b>	<b>\$ 296,062</b>	<b>\$ 319,668</b>	<b>\$ 318,511</b>	<b>\$ 51,493</b>	<b>\$ 10,777</b>	<b>\$ 380,781</b>	<b>\$ 395,110</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19	
				As of: 02/01/18 2016-17 Actual						
<b>Teen Center</b>										
100-612-6001	Salaries & Wages, Full-Time	\$ 8,985	\$ 6,998	\$ 6,569	\$ 9,942	\$ 1,020	\$ -	\$ 10,963	\$ 6,695	
100-612-6002	Salaries & Wages, Part-time, Clerical	24,548	24,590	31,516	1,008	(3,515)		(2,507)	1,092	
100-612-6004	Salaries & Wages, Part-time, Programs	-	-		21,719	3,515		25,234	24,750	
100-612-6005	Overtime	745	128	134	500			500	500	
100-612-6100	FICA/Medicare - Employer	2,019	1,974	2,364	1,890			1,890	2,081	
100-612-6105	Retirement	2,392	1,776	1,530	650			650	1,462	
100-612-6110	Worker's Compensation	602	524	180	649			649	493	
100-612-6120	Medical Insurance	1,827	1,391	1,422	2,745			2,745	974	
100-612-6123	Post Retirement Medical Insurance	131	134	224	210			210	134	
100-612-6125	Dental Insurance	328	241	257	500			500	281	
100-612-6130	Vision Insurance	55	47	49	75			75	42	
100-612-6135	Life Insurance	132	39	113	80			80	45	
<b>100-612</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 41,765</b>	<b>\$ 37,841</b>	<b>\$ 44,359</b>	<b>\$ 39,968</b>	<b>\$ 1,020</b>	<b>\$ -</b>	<b>\$ 40,988</b>	<b>\$ 38,549</b>	
100-612-6222	IT Services	\$ 1,887	\$ 1,994	\$ 5,235	\$ 2,843	\$ -	\$ 1,148	\$ 3,991	\$ 3,744	
100-612-6310	Maintenance	4,520	4,990	4,043	1,000		492	1,492	1,600	
100-612-6410	Departmental Supplies	2,424	2,719	3,141	2,720			2,720	2,120	
100-612-6411	Departmental Supplies - Program	3,354	2,578	1,959	2,000			2,000	2,000	
100-612-6500	Rents & Leases-Equipment	1,390	1,398	1,579	1,820			1,820	1,168	
100-612-6505	Rents & Leases-Buildings	25,848	26,628	27,432	25,500			25,500	25,500	
100-612-6625	Medical Services	47	-	130	200			200	200	
100-612-6700	Telephone	1,465	1,169	1,958	1,500		299	1,799	2,000	
100-612-6705	Utilities	1,486	1,620	1,303	2,400			2,400	2,400	
100-612	<b>Total Operation &amp; Maintenance</b>	<b>\$ 42,421</b>	<b>\$ 43,097</b>	<b>\$ 46,851</b>	<b>\$ 39,983</b>	<b>\$ -</b>	<b>\$ 1,939</b>	<b>\$ 41,922</b>	<b>\$ 40,732</b>	
<b>100-612</b>	<b>TOTAL EXPENSES - Teen Center</b>	<b>\$ 84,187</b>	<b>\$ 80,938</b>	<b>\$ 91,210</b>	<b>\$ 79,951</b>	<b>\$ 1,020</b>	<b>\$ 1,939</b>	<b>\$ 82,910</b>	<b>\$ 79,281</b>	

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Building Maintenance</b>									
100-700-6001	Salaries & Wages, Full-Time	\$ 42,048	\$ 52,673	\$ 99,331	\$ 115,648	\$ (5,677)	\$ -	\$ 109,971	\$ 91,620
100-700-6002	Salaries & Wages, Part-Time	18,717	23,760	15,419	21,534			21,534	25,902
100-700-6005	Overtime	4,565	5,280	7,979	7,207			7,207	7,200
100-700-6100	FICA/Medicare - Employer	918	1,141	1,646	3,393			3,393	3,414
100-700-6105	Retirement	12,044	14,614	21,238	22,420			22,420	7,431
100-700-6110	Worker's Compensation	3,497	4,902	9,904	12,046			12,046	11,163
100-700-6120	Medical Insurance	18,769	29,073	36,981	43,876			43,876	48,096
100-700-6123	Post Retirement Medical Insurance	700	1,124	2,221	1,764			1,764	2,016
100-700-6125	Dental Insurance	1,769	2,188	3,373	4,200			4,200	4,213
100-700-6130	Vision Insurance	299	422	643	630			630	630
100-700-6135	Life Insurance	170	292	693	730			730	716
<b>100-700</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 103,496</b>	<b>\$ 135,468</b>	<b>\$ 199,427</b>	<b>\$ 233,449</b>	<b>\$ (5,677)</b>	<b>\$ -</b>	<b>\$ 227,772</b>	<b>\$ 202,402</b>
100-700-6222	IT Services	\$ 4,616	\$ 4,401	\$ 7,216	\$ 8,530	\$ -	\$ 3,301	\$ 11,831	\$ 11,232
100-700-6240	General Contract Services	23,253	19,083	16,512	27,400			27,400	27,400
100-700-6305	Building Maintenance	18,392	31,507	30,901	22,000		19,320	41,320	22,000
100-700-6307	Building Maintenance (CtrBldg)	3,040	2,062	1,641	2,000			2,000	2,000
100-700-6315	Vehicle & Equipment Maintenance	2,170	1,051	1,064	1,500		474	1,974	1,500
100-700-6410	Departmental Supplies	2,697	643	332	3,000			3,000	3,000
100-700-6415	Small Tools/Shop Supplies	431	1,253	840	1,500			1,500	1,500
100-700-6420	Janitorial Supplies	10,534	14,822	5,925	8,700			8,700	8,700
100-700-6425	Fuel	1,253	1,097	1,667	2,000			2,000	2,000
100-700-6435	Safety Supplies	435	432	538	500			500	500
100-700-6440	Uniform	672	388	1,175	1,212			1,212	1,250
100-700-6500	Rents & Leases - Equipment	-	-	-	100			100	100
100-700-6610	Training	127	-	337	1,500			1,500	1,500
100-700-6700	Telephone	380	761	973	1,000			1,000	1,000
100-700-6710	Utilities - Building	37,480	37,142	44,641	50,000			50,000	50,000
100-700-6760	Permits and Fees	1,278	1,081	1,134	1,032		341	1,373	1,050
<b>100-700</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 106,758</b>	<b>\$ 115,723</b>	<b>\$ 115,408</b>	<b>\$ 131,974</b>	<b>\$ -</b>	<b>\$ 23,436</b>	<b>\$ 155,410</b>	<b>\$ 134,732</b>
<b>100-700</b>	<b>TOTAL EXPENSES - Bldg Maint</b>	<b>\$ 210,254</b>	<b>\$ 251,191</b>	<b>\$ 314,835</b>	<b>\$ 365,423</b>	<b>\$ (5,677)</b>	<b>\$ 23,436</b>	<b>\$ 383,182</b>	<b>\$ 337,134</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>City Hall Annex</b>									
100-701-6305	Building Maintenance	\$ -	\$ -	\$ -	1,000	\$ -	\$ -	1,000	1,000
100-701-6710	Utilities - Building	-	-	-	-	-	-	-	-
<b>100-701</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,000</b>	<b>1,000</b>
<b>100-701</b>	<b>TOTAL EXPENSES - City Hall Annex</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,000</b>	<b>1,000</b>
<b>Sports Park Maintenance</b>									
100-705-6001	Salaries & Wages, Full-Time	\$ 53,086	\$ 42,096	\$ 39,534	\$ 42,854	\$ (20,912)	\$ -	\$ 21,942	\$ 48,559
100-705-6002	Salaries & Wages, Part-time-Clerical	-	19,377	32,691	655	(46)	-	609	1,092
100-705-6003	Salaries & Wages, Part-time-Sports and Maintenance	-	-	9,681	21,534	(5,970)	-	15,564	21,534
100-705-6004	Salaries & Wages, Part-time-Maint.-Opening/Closing	-	-	12,250	43,068	6,016	-	49,084	43,068
100-705-6005	Overtime	467	2,086	375	1,000	4,000	-	5,000	3,000
100-705-6100	FICA/Medicare - Employer	758	1,936	3,884	5,628	-	-	5,628	5,773
100-705-6105	Retirement	14,272	10,162	3,620	2,804	-	-	2,804	3,344
100-705-6110	Worker's Compensation	4,154	3,767	3,830	4,494	-	-	4,494	5,677
100-705-6115	Unemployment Insurance	-	-	102	300	-	-	300	250
100-705-6120	Medical Insurance	22,741	17,020	-	19,154	-	-	19,154	-
100-705-6123	Post Retirement Medical Insurance	675	728	1,030	857	-	-	857	1,018
100-705-6125	Dental Insurance	1,675	1,229	1,571	2,040	-	-	2,040	2,126
100-705-6130	Vision Insurance	275	244	122	306	-	-	306	318
100-705-6135	Life Insurance	196	233	-	337	-	-	337	342
100-705-6145	Tuition Reimbursement	-	-	-	200	-	-	200	200
<b>100-705</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 98,299</b>	<b>\$ 98,880</b>	<b>\$ 108,689</b>	<b>\$ 145,232</b>	<b>\$ (16,912)</b>	<b>\$ -</b>	<b>128,320</b>	<b>136,301</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
100-705-6222	IT Services	\$ 2,035	\$ 2,392	\$ 5,624	\$ 2,843	\$ -	\$ 1,100	\$ 3,943	\$ 3,744
100-705-6240	General Contract Services	19,038	18,750	5,912	4,000	1,000		5,000	5,000
100-705-6310	Maintenance	17,775	19,927	18,035	20,000			20,000	20,000
100-705-6315	Vehicle/ Equipment Maintenance	1,597	456	2,557	5,000			5,000	5,000
100-705-6316	Vandalism & Unexpected Repairs	742	191	761	1,200			1,200	1,200
100-705-6410	Departmental Supplies	858	2,316	2,499	2,000			2,000	2,000
100-705-6415	Small Tools/Shop Supplies	691	140	483	1,500			1,500	1,500
100-705-6420	Janitorial Supplies (restrooms)	-	-	6,782	6,000			6,000	7,000
100-705-6425	Fuel	1,328	1,959	2,684	3,000	1,000		4,000	4,000
100-705-6430	Chemicals	5,778	2,196	4,680	5,800			5,800	5,800
100-705-6435	Safety Supplies	98	176	247	250			250	250
100-705-6440	Uniform	494	849	806	1,000	2,000		3,000	1,500
100-705-6500	Rents & Leases - Equipment	-	228	313	428			428	428
100-705-6605	Advertising	-	34	193	100			100	100
100-705-6610	Training & Meetings	2,734	983	1,718	2,000		704	2,704	3,000
100-705-6620	Dues & Publications	150	433	510	870			870	870
100-705-6625	Medical Services	50	127	130	100	500		600	500
100-705-6700	Telephone	153	1,111	1,967	1,000		207	1,207	1,500
100-705-6705	Utilities	71,370	52,659	66,826	67,000			67,000	67,000
100-705-6760	Permits & Fees	-	469	428	600			600	600
<b>100-705</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 124,890</b>	<b>\$ 105,394</b>	<b>\$ 123,154</b>	<b>\$ 124,691</b>	<b>\$ 4,500</b>	<b>\$ 2,011</b>	<b>\$ 131,202</b>	<b>\$ 130,992</b>
<b>100-705</b>	<b>TOTAL EXPENSES - Sports Park</b>	<b>\$ 223,189</b>	<b>\$ 204,274</b>	<b>\$ 231,843</b>	<b>\$ 269,923</b>	<b>\$ (12,412)</b>	<b>\$ 2,011</b>	<b>\$ 259,522</b>	<b>\$ 267,293</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Park Maintenance</b>									
100-710-6001	Salaries & Wages, Full-Time	\$ 91,988	\$ 123,414	\$ 148,774	\$ 654,286	\$ 102,872	\$ -	\$ 757,158	\$ 771,626
100-710-6002	Salaries & Wages, Part-Time	16,280	14,984	16,766	36,324	(2,100)		34,224	77,707
100-710-6003	Salaries & Wages, PT, Mowing Services	-	-	-	12,921			12,921	-
100-710-6005	Overtime	1,612	1,441	2,389	2,000			2,000	3,100
100-710-6100	FICA/Medicare - Employer	1,486	1,980	2,768	13,080			13,080	17,178
100-710-6105	Retirement	24,613	32,929	30,811	114,574			114,574	152,827
100-710-6110	Worker's Compensation	5,981	9,684	9,242	56,959			56,959	78,871
100-710-6115	Unemployment Insurance	(212)	-	102	300			300	250
100-710-6120	Medical Insurance	45,973	57,748	56,827	244,493			244,493	305,421
100-710-6123	Post Retirement Medical Insurance	1,351	2,328	3,081	9,097			9,097	12,221
100-710-6125	Dental Insurance	3,349	4,152	4,555	21,660			21,660	25,536
100-710-6130	Vision Insurance	559	814	898	3,249			3,249	3,819
100-710-6135	Life Insurance	607	685	3,289	4,284			4,284	4,359
100-710-6145	Tuition Reimbursement	606	-	-	1,000			1,000	1,000
<b>100-710</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 194,194</b>	<b>\$ 250,159</b>	<b>\$ 279,502</b>	<b>\$ 1,174,228</b>	<b>\$ 100,772</b>	<b>\$ -</b>	<b>\$ 1,275,000</b>	<b>\$ 1,453,915</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
100-710-6220	Technical Services	\$ 3,000	\$ 2,000	\$ 2,000	\$ 4,580	\$ -	\$ -	\$ 4,580	\$ 2,500
100-710-6222	IT Services	5,215	2,793	4,671	11,373		6,282	17,655	14,976
100-710-6240	General Contract Services	55,822	54,389	7,647	9,150	2,100		11,250	11,150
100-710-6300	Equipment Maintenance	43	-	-	-			-	-
100-710-6305	Building Maintenance	17	65	-	-			-	-
100-710-6310	Maintenance	19,123	20,045	14,416	19,900			19,900	19,900
100-710-6315	Vehicle/ Equipment Maintenance	8,106	11,167	16,088	10,980			10,980	11,180
100-710-6316	Vandalism & Unexpected Repairs	2,202	6,145	4,054	3,900	(3,000)	1,050	1,950	3,900
100-710-6410	Departmental Supplies	559	715	353	2,391			2,391	2,400
100-710-6415	Small Tools/Shop Supplies	845	1,568	1,379	1,400		380	1,780	1,400
100-710-6425	Fuel	10,226	9,945	10,019	8,100	3,000		11,100	11,100
100-710-6430	Chemicals	2,462	4,905	-	7,200	(600)		6,600	7,200
100-710-6435	Safety Supplies	670	812	1,314	1,200			1,200	1,200
100-710-6440	Uniform	8,943	9,462	9,132	7,625			7,625	7,625
100-710-6500	Rents & Leases - Equipment	1,671	1,619	2,935	4,930			4,930	6,500
100-710-6605	Advertising	-	80	143	200		237	437	225
100-710-6610	Training & Meetings	1,368	2,521	2,431	3,150			3,150	3,150
100-710-6620	Dues & Publications	150	285	368	310	600	130	1,040	900
100-710-6625	Medical Services	334	-	266	400		100	500	400
100-710-6700	Telephone	4,022	5,161	5,181	4,400		81	4,481	4,100
100-710-6705	Utilities	107,268	74,868	89,264	105,883			105,883	100,000
100-710-6750	Property Tax	-	-	-	-			-	-
100-710-6760	Permits & Fees	-	-	-	-			-	-
<b>100-710</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 232,042</b>	<b>\$ 208,545</b>	<b>\$ 171,680</b>	<b>\$ 207,072</b>	<b>\$ 2,100</b>	<b>\$ 8,260</b>	<b>\$ 217,432</b>	<b>\$ 209,806</b>
100-710-7551	North/South Park Improvement	\$ -	\$ -	\$ -	\$ 18,000	\$ -	\$ -	\$ 18,000	\$ 20,000
100-710-7550	Improvements Expense	-	-	-	-			-	7,500
100-710-7560	Sports Park - Equipment	-	-	-	-			-	-
<b>100-710</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ 27,500</b>
<b>100-710</b>	<b>TOTAL EXPENSES - Park Maint</b>	<b>\$ 426,237</b>	<b>\$ 458,704</b>	<b>\$ 451,182</b>	<b>\$ 1,399,300</b>	<b>\$ 102,872</b>	<b>\$ 8,260</b>	<b>\$ 1,510,432</b>	<b>\$ 1,691,221</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Street Maintenance</b>									
100-780-6001	Salaries & Wages, Full-Time	\$ 202,720	\$ 196,993	\$ 213,724	\$ 220,580	\$ (14,587)	\$ -	\$ 205,993	\$ 230,477
100-780-6002	Salaries & Wages, Part-Time	22,344	28,393	25,379	43,068			43,068	64,755
100-780-6005	Overtime	3,415	4,699	5,530	5,800			5,800	5,800
100-780-6100	FICA/Medicare - Employer	4,571	4,712	4,811	6,507			6,507	8,380
100-780-6105	Retirement	43,622	37,217	32,817	31,811			31,811	36,968
100-780-6110	Worker's Compensation	14,918	16,089	16,711	18,589			18,589	22,158
100-780-6115	Unemployment Insurance	435	-	1,419	500			500	-
100-780-6120	Medical Insurance	81,244	81,252	71,769	69,506			69,506	75,255
100-780-6123	Post Retirement Medical Insurance	2,670	3,527	3,660	3,255			3,255	3,720
100-780-6125	Dental Insurance	6,294	6,281	6,157	7,750			7,750	7,773
100-780-6130	Vision Insurance	1,125	1,288	1,284	1,163			1,163	1,163
100-780-6135	Life Insurance	1,279	1,093	1,391	1,409			1,409	1,388
100-780-6145	Tuition Reimbursement	250	250	250	1,000	(500)		500	1,000
<b>100-780</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 384,885</b>	<b>\$ 381,795</b>	<b>\$ 384,901</b>	<b>\$ 410,938</b>	<b>\$ (15,087)</b>	<b>\$ -</b>	<b>\$ 395,851</b>	<b>\$ 458,837</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
100-780-6200	Fiscal Services	\$ 5,200	\$ 1,200	\$ 1,200	\$ 5,200	\$ -	\$ -	\$ 5,200	\$ 5,200
100-780-6220	Technical Services	(489)	2,965	-	-	-	-	-	-
100-780-6222	IT Services	12,197	11,665	18,888	19,903	-	8,569	28,472	26,209
100-780-6240	General Contract Services	198	169	279	1,725	-	-	1,725	1,725
100-780-6315	Vehicle/ Equipment Maintenance	10,277	13,147	13,346	13,650	-	-	13,650	13,650
100-780-6320	Streetlight Maintenance	5,217	3,891	3,737	6,000	-	1,581	7,581	6,000
100-780-6321	Signal Light Maintenance	28,838	35,593	49,951	30,000	-	-	30,000	32,000
100-780-6410	Departmental Supplies	806	1,734	121	-	-	370	370	-
100-780-6415	Small Tools/Shop Supplies	1,809	3,821	3,059	2,700	-	-	2,700	2,700
100-780-6425	Fuel	13,855	13,205	16,043	15,000	-	-	15,000	16,000
100-780-6430	Chemicals	-	-	6	500	-	-	500	500
100-780-6435	Safety Supplies	620	1,175	1,322	1,925	-	-	1,925	1,925
100-780-6440	Uniform	3,511	3,136	4,964	3,813	500	-	4,313	3,813
100-780-6500	Rents & Leases - Equipment	647	680	1,073	1,423	-	1,052	2,475	4,030
100-780-6605	Advertising	-	-	-	500	-	-	500	500
100-780-6610	Training & Travel	414	256	201	424	-	650	1,074	650
100-780-6620	Dues & Publications	-	15	15	80	-	10	90	90
100-780-6625	Medical Services	660	-	524	500	-	-	500	500
100-780-6700	Telephone	1,309	2,427	2,709	2,286	-	207	2,493	2,300
100-780-6720	Utilities - Lights	58,168	64,208	60,827	60,700	-	-	60,700	60,700
100-780-6725	Utilities - Traffic Signals	11,029	12,075	11,007	12,000	-	1,165	13,165	12,000
100-780-6750	Property Tax	57	-	-	-	-	-	-	-
100-780-6760	Permits & Fees	-	-	-	100	-	-	100	100
<b>100-780</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 154,322</b>	<b>\$ 171,496</b>	<b>\$ 189,272</b>	<b>\$ 178,429</b>	<b>\$ 500</b>	<b>\$ 13,604</b>	<b>\$ 192,533</b>	<b>\$ 190,592</b>
100-780-7504	Vehicle	\$ -	\$ -	\$ 40,023	\$ 16,667	\$ -	\$ 131	\$ 16,798	\$ -
100-780-7550	Improvements Expense	-	-	-	-	-	-	-	12,100
100-780-7560	Machinery & Equipment Expense	-	2,093	-	-	-	-	-	-
<b>100-780</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 2,093</b>	<b>\$ 40,023</b>	<b>\$ 16,667</b>	<b>\$ -</b>	<b>\$ 131</b>	<b>\$ 16,798</b>	<b>\$ 12,100</b>
100-780-8000	Principal Payment	\$ 11,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-780-8100	Interest Payment	624	-	-	-	-	-	-	-
<b>100-780</b>	<b>Total Debt Service</b>	<b>\$ 12,568</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>100-780</b>	<b>TOTAL EXPENSES - Streets</b>	<b>\$ 551,775</b>	<b>\$ 555,384</b>	<b>\$ 614,196</b>	<b>\$ 606,034</b>	<b>\$ (14,587)</b>	<b>\$ 13,735</b>	<b>\$ 605,182</b>	<b>\$ 661,529</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Streets - Urban Forestry</b>									
100-781-6001	Salaries & Wages, Full-Time	\$ 157,832	\$ 126,805	\$ 88,673	\$ 206,846	\$ (110,131)	\$ -	\$ 96,715	\$ 199,906
100-781-6005	Overtime	8,671	8,898	14,396	7,500			7,500	7,500
100-781-6100	FICA/Medicare - Employer	2,283	1,882	1,410	3,040			3,040	3,007
100-781-6105	Retirement	40,590	29,276	18,408	29,384			29,384	34,254
100-781-6110	Worker's Compensation	10,720	9,030	9,547	21,515			21,515	24,191
100-781-6120	Medical Insurance	63,747	54,205	34,354	86,850			86,850	91,130
100-781-6123	Post Retirement Medical Insurance	2,144	2,111	1,868	3,276			3,276	3,840
100-781-6125	Dental Insurance	5,344	3,639	2,600	7,800			7,800	8,024
100-781-6130	Vision Insurance	886	824	501	1,170			1,170	1,200
100-781-6135	Life Insurance	558	703	1,001	1,359			1,359	1,380
100-781-6145	Tuition Reimbursement	559	-	880	1,000			1,000	1,000
<b>100-781</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 293,335</b>	<b>\$ 237,373</b>	<b>\$ 173,638</b>	<b>\$ 369,741</b>	<b>\$ (110,131)</b>	<b>\$ -</b>	<b>\$ 259,609</b>	<b>\$ 375,432</b>
100-781-6220	Technical Services	\$ -	\$ -	\$ -	\$ 2,030	\$ 500	\$ -	\$ 2,530	\$ 3,000
100-781-6222	IT Services	9,362	9,192	14,912	17,059		6,603	23,662	22,465
100-781-6240	General Contract Services	32	-	899	1,300			1,300	1,300
100-781-6241	Mistletoe Abatement	1,350	-	3,115	-			-	-
100-781-6315	Vehicle/ Equipment Maintenance	20,281	18,447	14,725	17,497			17,497	17,700
100-781-6410	Departmental Supplies	6,105	5,960	11,060	4,400			4,400	7,800
100-781-6415	Small Tools/Shop Supplies	2,070	4,412	3,394	3,100		763	3,863	3,100
100-781-6425	Fuel	21,391	20,012	17,962	18,000			18,000	18,000
100-781-6430	Chemicals	482	10	-	3,500			3,500	2,000
100-781-6435	Safety Supplies	802	1,474	1,609	1,500		660	2,160	2,000
100-781-6440	Uniform	4,393	3,304	5,714	3,488		999	4,487	4,900
100-781-6500	Rents & Leases - Equipment	-	-	562	3,470			3,470	2,500
100-781-6605	Advertising	230	-	865	500			500	500
100-781-6610	Training & Travel	1,905	1,801	3,267	2,518			2,518	2,800
100-781-6620	Dues & Publications	-	15	853	1,240		178	1,418	2,000
100-781-6625	Medical Services	276	160	291	500			500	500
100-781-6700	Telephone	3,382	5,337	5,479	3,694		536	4,230	4,000
100-781-6760	Permits & Fees	-	-	-	150			150	150
<b>100-781</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 72,061</b>	<b>\$ 70,124</b>	<b>\$ 84,708</b>	<b>\$ 83,946</b>	<b>\$ 500</b>	<b>\$ 9,739</b>	<b>\$ 94,185</b>	<b>\$ 94,715</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
100-781-7501	Computer Equipment	\$ -	\$ -	\$ 1,265	\$ -	\$ -	\$ -	\$ -	
100-781-7504	Vehicle	-	-	24,358	22,634	-	22,634	-	
100-781-7550	Improvements Expense	-	-	-	22,000	-	22,000	-	
100-781-7560	Machinery & Equipment Expense	-	-	-	25,500	-	25,500	-	
100-781-7561	Tree Maintenance & Inventory Program	55,622	-	-	-	-	-	-	
100-781-7562	Green House Gas Reduction Grant	-	23,413	49,913	145,294	-	145,294	140,000	
<b>100-781</b>	<b>Total Capital</b>	<b>\$ 55,622</b>	<b>\$ 23,413</b>	<b>\$ 75,536</b>	<b>\$ 215,428</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,428</b>	<b>\$ 140,000</b>
<b>100-781</b>	<b>TOTAL EXPENSES - Urban Forestry</b>	<b>\$ 421,018</b>	<b>\$ 330,910</b>	<b>\$ 333,883</b>	<b>\$ 669,114</b>	<b>\$ (109,631)</b>	<b>\$ 9,739</b>	<b>\$ 569,222</b>	<b>\$ 610,147</b>
<b>100</b>	<b>TOTAL EXPENSES - FUND 100</b>	<b>\$ 12,291,452</b>	<b>\$ 12,957,766</b>	<b>\$ 13,814,338</b>	<b>\$ 16,917,062</b>	<b>\$ 228,003</b>	<b>\$ 2,457,922</b>	<b>\$ 19,602,987</b>	<b>\$ 18,238,336</b>
<b>Transfers Out of General Fund</b>									
100-999-9008	To Comm Facilities Impact	\$ -	\$ -	\$ -	\$ 87,500	\$ -	\$ -	\$ 87,500	\$ -
100-999-9009	To Sewer Fund	-	56,909	63,369	70,163	-	70,163	33,375	
100-999-9015	To General Plan Update Master Plans	50,000	-	-	-	-	-	-	
100-999-9012	Transfer to Neighborhood Stabilization Program	(164)	-	-	-	-	-	-	
100-999-9018	To Self Insurance Fund	-	263,667	253,667	-	50,000	50,000	-	
100-999-9019	To CFD 2003-1	265,246	205,000	-	-	-	-	-	
<b>100-999</b>	<b>Total Transfers Out</b>	<b>\$ 315,082</b>	<b>\$ 525,576</b>	<b>\$ 317,036</b>	<b>\$ 157,663</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 207,663</b>	<b>\$ 33,375</b>
<b>100</b>	<b>GRAND TOTAL EXPENSES</b>	<b>\$ 12,606,534</b>	<b>\$ 13,483,342</b>	<b>\$ 14,131,374</b>	<b>\$ 17,074,725</b>	<b>\$ 228,003</b>	<b>\$ 2,507,922</b>	<b>\$ 19,810,650</b>	<b>\$ 18,271,711</b>
<b>100</b>	<b>TOTAL REVENUE</b>	<b>\$ 12,970,978</b>	<b>\$ 14,405,812</b>	<b>\$ 15,139,630</b>	<b>\$ 17,129,159</b>	<b>\$ 309,948</b>	<b>\$ 2,648,085</b>	<b>\$ 20,087,192</b>	<b>\$ 18,325,313</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 364,445</b>	<b>\$ 922,470</b>	<b>\$ 1,008,256</b>	<b>\$ 54,434</b>	<b>\$ 81,945</b>	<b>\$ 140,163</b>	<b>\$ 276,542</b>	<b>\$ 53,602</b>

GENERAL FUND RESERVES 2018-2019

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited As of: 02/01/18 2016-17 Actual	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
<b>General Fund Reserve</b>									
101-000-5600	Interest	\$ 9,699	\$ 11,406	\$ 19,907	\$ 12,000	\$ -	\$ -	12,000	\$ 12,000
101	<b>Total Revenue</b>	<b>\$ 9,699</b>	<b>\$ 11,406</b>	<b>\$ 19,907</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>12,000</b>	<b>\$ 12,000</b>
101	<b>TOTAL EXPENSES - GF Reserve</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
101	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 9,699</b>	<b>\$ 11,406</b>	<b>\$ 19,907</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>12,000</b>	<b>\$ 12,000</b>
<b>Bond Administrative Fees</b>									
102-000-5009	Mello Roos Assmt-Admin Portion	\$ 81,851	\$ 83,775	\$ 165,291	\$ 85,541	\$ -	\$ -	85,541	\$ 166,282
102-000-5600	Interest Income	120	-	446	500	-	-	500	500
102-000-5602	Delinquency Penalty-10%	-	-	-	-	-	-	-	-
102	<b>Total Revenue</b>	<b>\$ 81,971</b>	<b>\$ 83,775</b>	<b>\$ 165,737</b>	<b>\$ 86,041</b>	<b>\$ -</b>	<b>\$ -</b>	<b>86,041</b>	<b>\$ 166,782</b>
<b>Expenses</b>									
102-000-6200	Fiscal Services	\$ 19,444	\$ 29,288	\$ 24,733	\$ 12,430	\$ -	\$ -	12,430	\$ 13,563
102-000-6205	Legal Services	14,740	-	-	-	-	-	-	-
102-000-6240	General Contract Services	15,365	3,200	8,400	30,000	-	-	30,000	29,400
102-000-6405	Postage	96	22	-	200	-	-	200	200
102-000-6610	Training & Travel	-	-	-	1,000	-	-	1,000	3,000
102	<b>Total Operation &amp; Maintenance</b>	<b>\$ 49,645</b>	<b>\$ 32,510</b>	<b>\$ 33,133</b>	<b>\$ 43,630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>43,630</b>	<b>\$ 46,163</b>
102-799-7102	City Hall Improvements	\$ (6,519)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102-999-9000	To General Fund	80,000	40,000	40,000	40,000	-	-	40,000	113,000
102	<b>Total Capital/Transfers</b>	<b>\$ 73,481</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>40,000</b>	<b>\$ 113,000</b>
102	<b>TOTAL EXPENSES - Bond Admin</b>	<b>\$ 123,126</b>	<b>\$ 72,510</b>	<b>\$ 73,133</b>	<b>\$ 83,630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>83,630</b>	<b>\$ 159,163</b>
102	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (41,155)</b>	<b>\$ 11,265</b>	<b>\$ 92,604</b>	<b>\$ 2,411</b>	<b>\$ -</b>	<b>\$ -</b>	<b>2,411</b>	<b>\$ 7,619</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>Self Insurance Reserve</b>									
105-000-5600	Interest Income	\$ 272	\$ 52	\$ (30)	\$ 250	\$ -	\$ -	\$ 250	\$ 250
105-000-5715	Self-Insurance Refund - RMA	-	-	28,412	-	-	-	-	-
105-998-5901	From General Fund	-	263,667	253,667	-	-	50,000	50,000	-
<b>105</b>	<b>Total Revenue</b>	<b>\$ 272</b>	<b>\$ 263,719</b>	<b>\$ 282,049</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,250</b>	<b>\$ 250</b>
<b>Expenses</b>									
105-000-6630	Claims & Settlements	\$ 253,667	\$ 253,667	\$ 284,739	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
105-999-9000	To General Fund	58,333	58,333	58,333	-	-	-	-	-
<b>105</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 312,000</b>	<b>\$ 312,000</b>	<b>\$ 343,072</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>
<b>105</b>	<b>TOTAL EXPENSES - Self Ins Res</b>	<b>\$ 312,000</b>	<b>\$ 312,000</b>	<b>\$ 343,072</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>
<b>105</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (311,727)</b>	<b>\$ (48,281)</b>	<b>\$ (61,024)</b>	<b>\$ 250</b>	<b>\$ (35,000)</b>	<b>\$ 50,000</b>	<b>\$ 15,250</b>	<b>\$ 250</b>
<b>Master Plan</b>									
111-000-5310	Developer Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,809
111-000-5311	Stake Holder Payments	26,667	772	-	-	-	-	-	-
111-000-5600	Interest Income	197	257	294	100	-	-	100	100
111-998-5900	From General Fund	50,000	-	-	-	-	-	-	-
<b>111</b>	<b>Total Revenue</b>	<b>\$ 76,864</b>	<b>\$ 1,029</b>	<b>\$ 294</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 9,909</b>
<b>Expenses</b>									
111-000-6240	General Contract Services	\$ 23,770	\$ 20,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111-000-6899	Reimbursement to Developers	26,283	-	-	-	-	-	-	-
<b>111</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 50,054</b>	<b>\$ 20,080</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>111</b>	<b>TOTAL EXPENSES - Master Plan</b>	<b>\$ 50,054</b>	<b>\$ 20,080</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>111</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 26,811</b>	<b>\$ (19,051)</b>	<b>\$ 294</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 9,909</b>



# HOUSING FUNDS

HOUSING PROGRAMS 2018-2019

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected	Budget 2018-19
				As of: 02/01/18				Budget 2017-18	
<b>311 - HOUSING PROGRAM</b>									
311-000-5370	Program Income-Loan Repayment	\$ -	\$ 566	\$ 700	\$ -	\$ -	\$ -	\$ -	700
311-000-5600	Interest Income	649	470	805	-	-	-	-	500
<b>311</b>	<b>Total Revenue</b>	<b>\$ 649</b>	<b>\$ 1,036</b>	<b>\$ 1,505</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,200</b>
<b>Expenses</b>									
311-000-6800	First Time Homebuyers	-	-	-	-	-	-	\$ -	-
<b>311</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 8,031</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>311</b>	<b>TOTAL EXPENSES - Fund 311</b>	<b>\$ 8,031</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>311</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (7,382)</b>	<b>\$ 1,036</b>	<b>\$ 1,505</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,200</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>312 - County Consortium</b>									
312-000-5295	Federal Grant	\$ 18,810	\$ 312,453	\$ 12,094	\$ 130,000	\$ 22,819	\$ 211,577	\$ 364,396	\$ 139,043
312-000-5600	Interest Income	-	115	79	200			200	200
<b>312</b>	<b>Total Revenue</b>	<b>\$ 18,810</b>	<b>\$ 312,568</b>	<b>\$ 12,173</b>	<b>\$ 130,200</b>	<b>\$ 22,819</b>	<b>\$ 211,577</b>	<b>\$ 364,596</b>	<b>\$ 139,243</b>
<b>Expenses</b>									
312-000-6240	Project Administration	\$ 317	\$ 665	\$ 19	\$ 7,500	\$ 65		\$ 7,565	\$ 7,533
312-000-7579	Fourth Street Infrastructure	18,432	316,021	16,587	-			-	-
312-000-7580	Fifth Street Infrastructure	-	-	-	115,000	22,754		137,754	123,978
312-999-9000	To General Fund - Admin Costs	11,276	13,400	13,400	7,500			7,500	7,533
<b>312</b>	<b>Total Projects</b>	<b>\$ 30,025</b>	<b>\$ 330,086</b>	<b>\$ 30,006</b>	<b>\$ 130,000</b>	<b>\$ 22,819</b>	<b>\$ -</b>	<b>\$ 152,819</b>	<b>\$ 139,043</b>
<b>312</b>	<b>TOTAL EXPENSES - Fund 312</b>	<b>\$ 30,025</b>	<b>\$ 330,086</b>	<b>\$ 30,006</b>	<b>\$ 130,000</b>	<b>\$ 22,819</b>	<b>\$ -</b>	<b>\$ 152,819</b>	<b>\$ 139,043</b>
<b>312</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (11,215)</b>	<b>\$ (17,517)</b>	<b>\$ (17,833)</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ 211,577</b>	<b>\$ 211,777</b>	<b>\$ 200</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected	Budget 2018-19	
				As of: 02/01/18				2016-17 Actual		Budget 2017-18
<b>313 - First Time Home Buyers</b>										
313-000-5370	Program Income-Loan Repayment	\$ -	\$ 2,792	\$ 3,095	\$ -	\$ -	\$ -	\$ -	\$ 3,095	
313-000-5600	Interest Income	\$ 2,814	\$ 2,963	\$ 5,609	\$ 2,500			\$ 2,500	\$ 2,500	
313-000-5601	Interest on Loans	-	-	-	-			-	-	
<b>313</b>	<b>Total Revenue</b>	<b>\$ 2,814</b>	<b>\$ 5,756</b>	<b>\$ 8,704</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 5,595</b>	
<b>Expenses</b>										
313-000-6240	Project Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
313-000-6800	First Time Home Buyers Prog	-	-	-	-			-	-	
313-999-9010	To Fund 311	-	-	-	-			-	-	
<b>313</b>	<b>Total Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>313</b>	<b>TOTAL EXPENSES - Fund 313</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>313</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 2,814</b>	<b>\$ 5,756</b>	<b>\$ 8,704</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 5,595</b>	

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>314 - Federal Home Program</b>									
314-000-5295	Federal Grant	\$ 140,000	\$ (2,500)	\$ 3,088	\$ 62,500	\$ -	\$ -	\$ 62,500	\$ 73,488
314-000-5370	Program Income-Loan Repayment	-	2,132	61,923	5,000	-	-	5,000	1,895
314-000-5600	Interest Income	597	572	1,647	500	-	-	500	500
314-000-5790	Miscellaneous Revenue	49,453	-	14,514	-	-	-	-	-
<b>314</b>	<b>Total Revenue</b>	<b>\$ 190,051</b>	<b>\$ 204</b>	<b>\$ 81,172</b>	<b>\$ 68,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 68,000</b>	<b>\$ 75,883</b>
<b>Expenses</b>									
314-000-6240	Project Administration	\$ 510	\$ -	\$ 78	\$ 500	\$ -	\$ -	\$ 500	\$ 2,500
314-000-6275	Rehabilitation	-	-	-	30,000	-	-	30,000	15,000
314-000-6800	First Time Home Buyers	140,000	-	-	30,000	-	-	30,000	55,988
314-999-9000	To General Fund - Admin Costs	8,000	4,400	4,400	2,000	-	-	2,000	2,000
<b>314</b>	<b>Total Projects</b>	<b>\$ 148,510</b>	<b>\$ 4,400</b>	<b>\$ 4,478</b>	<b>\$ 62,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,500</b>	<b>\$ 75,488</b>
<b>314</b>	<b>TOTAL EXPENSES - Fund 314</b>	<b>\$ 148,510</b>	<b>\$ 4,400</b>	<b>\$ 4,478</b>	<b>\$ 62,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,500</b>	<b>\$ 75,488</b>
<b>314</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 41,541</b>	<b>\$ (4,196)</b>	<b>\$ 76,694</b>	<b>\$ 5,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,500</b>	<b>\$ 395</b>
<b>316 - Neighborhood Stabilization Program (NSP)</b>									
316-000-5370	Program Income-Loan Repayment	\$ -	\$ 376	\$ 380	\$ -	\$ -	\$ -	\$ -	\$ 380
316-000-5600	Interest Income	2	210	417	-	-	-	-	443
316-000-5800	Loan Payment	760	-	-	-	-	-	-	-
<b>316</b>	<b>Total Revenue</b>	<b>\$ 762</b>	<b>\$ 587</b>	<b>\$ 797</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 823</b>
<b>316</b>	<b>TOTAL EXPENSES - Fund 316</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>316</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 762</b>	<b>\$ 587</b>	<b>\$ 797</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 823</b>



# IMPACT FEE FUNDS

IMPACT FEES 2018-2019

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>Affordable Housing</b>									
401-000-5143	Affordable Housing in Lieu Fee	\$ 140,176	\$ 341,679	\$ 482,683	\$ 7,936	\$ -	\$ 316,315	\$ 324,251	\$ 8,971
401-000-5370	Program Income-Loan Repayment	-	6,250	11,625	-	-	-	-	-
401-000-5600	Interest Income	1,359	2,111	6,633	1,500	-	-	1,500	1,500
<b>401</b>	<b>Total Revenue</b>	<b>\$ 141,535</b>	<b>\$ 350,040</b>	<b>\$ 500,941</b>	<b>\$ 9,436</b>	<b>\$ -</b>	<b>\$ 316,315</b>	<b>\$ 325,751</b>	<b>\$ 10,471</b>
<b>Expenses</b>									
401-000-6276	Self Help Enterprise Project	-	-	-	-	730,000	-	730,000	-
<b>401</b>	<b>Total Operations/Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 730,000</b>	<b>\$ -</b>	<b>\$ 730,000</b>	<b>\$ -</b>
<b>401</b>	<b>TOTAL EXPENSES - Affordable Housing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 730,000</b>	<b>\$ -</b>	<b>\$ 730,000</b>	<b>\$ -</b>
<b>401</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 141,535</b>	<b>\$ 350,040</b>	<b>\$ 500,941</b>	<b>\$ 9,436</b>	<b>\$ (730,000)</b>	<b>\$ 316,315</b>	<b>\$ (404,249)</b>	<b>\$ 10,471</b>
<b>Community Facility</b>									
402-000-5120	Sports Complex Fee	\$ 12,200	\$ 25,316	\$ 36,915	\$ 1,924	\$ -	\$ 4,785	\$ 6,709	\$ 2,175
402-000-5121	Community/Sr. Center Fee	19,363	46,099	74,296	225,393	-	-	225,393	68,171
402-000-5122	Aquatic Center Fee	-	-	-	58,725	-	-	58,725	-
402-000-5123	Park Development Fee	4,320	11,225	26,940	-	-	2,585	2,585	-
402-000-5600	Interest Income	389	663	1,652	600	-	-	600	600
402-000-5267	Air District Grant	-	-	-	-	-	-	-	-
402-998-5900	From General Fund	-	-	-	87,500	-	-	87,500	-
<b>402</b>	<b>Total Revenue</b>	<b>\$ 36,272</b>	<b>\$ 83,303</b>	<b>\$ 139,803</b>	<b>\$ 374,142</b>	<b>\$ -</b>	<b>\$ 7,370</b>	<b>\$ 381,512</b>	<b>\$ 70,946</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected	Budget 2018-19
				As of: 02/01/18				2016-17 Actual	
	<b>Expenses</b>								
402-000-7550	Garza Park Improvement	\$ -	\$ -	\$ -	50,000	\$ -	\$ -	50,000	\$ -
402-000-7554	Sports Complex Project	-	-	-	189,000	-	(48,000)	141,000	-
402-000-7555	Community/Sr.- Skate Park	-	-	-	34,848	-	(9,984)	24,864	-
402-000-7556	Community/Sr. Center Project	-	-	-	34,500	-	(34,500)	-	34,500
402-000-7557	Aquatic Ctr Improvements	-	-	10,535	34,058	-	(14,058)	20,000	28,640
402-000-7558	Hammon Ctr Improvements	-	23,413	-	152,855	-	(36,555)	116,300	260,705
402-000-7559	Chevron Project - Solar Panel Area	-	-	-	-	-	-	-	-
402-000-7560	Machinery & Equipment	-	-	-	17,000	-	-	17,000	-
<b>402</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 23,413</b>	<b>\$ 10,535</b>	<b>\$ 512,261</b>	<b>\$ -</b>	<b>\$ (143,097)</b>	<b>\$ 369,164</b>	<b>\$ 323,845</b>
<b>402</b>	<b>TOTAL EXPENSES - Community Fac</b>	<b>\$ -</b>	<b>\$ 23,413</b>	<b>\$ 10,535</b>	<b>\$ 512,261</b>	<b>\$ -</b>	<b>\$ (143,097)</b>	<b>\$ 369,164</b>	<b>\$ 323,845</b>
<b>402</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 36,272</b>	<b>\$ 59,890</b>	<b>\$ 129,268</b>	<b>\$ (138,119)</b>	<b>\$ -</b>	<b>\$ 150,467</b>	<b>\$ 12,348</b>	<b>\$ (252,899)</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>General Government Fees</b>									
404-000-5110	City Hall Fee	\$ 127,990	\$ 14,959	\$ 31,790	\$ 160,419	\$ -	\$ -	\$ 160,419	\$ 98,478
404-000-5111	Corporation Yard Fee	237,763	24,384	48,945	213,415			213,415	160,317
404-000-5267	Air District Grant			26,000	-			-	-
404-000-5600	Interest Income	1,690	1,784	2,675	2,000			2,000	2,000
<b>404</b>	<b>Total Revenue</b>	<b>\$ 367,442</b>	<b>\$ 41,127</b>	<b>\$ 109,409</b>	<b>\$ 375,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 375,834</b>	<b>\$ 260,795</b>
<b>Expenses</b>									
404-000-6205	Legal Services	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	\$ -	\$ 5,000
<b>404</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ (5,000)</b>	<b>\$ -</b>	<b>\$ 5,000</b>
<b>Capital</b>									
404-000-7501	Computer Equipment	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ -	\$ 9,000	\$ -
404-000-7559	Chevron Project - Solar Panel Area	-	-	-	-			-	-
404-000-7560	City Hall Expenses	4,780	1,548	51,859	14,400		19,337	33,737	-
404-000-7561	Corp Yard Equipment Expenses	6,736	43,535	10,524	30,000		3,699	33,699	-
404-000-7504	Corp Yard Vehicles	-	97,583	73,797	43,500			43,500	-
404-000-7576	Corp Yard Buidling Expansion	-	-	-	300,000		(250,000)	50,000	400,000
404-000-7600	City Hall Expansion	-	-	-	350,000		(300,000)	50,000	300,000
<b>404</b>	<b>Total Capital</b>	<b>\$ 11,516</b>	<b>\$ 142,666</b>	<b>\$ 136,181</b>	<b>\$ 746,900</b>	<b>\$ -</b>	<b>\$ (526,964)</b>	<b>\$ 219,936</b>	<b>\$ 700,000</b>
<b>404</b>	<b>TOTAL EXPENSES - General Govt</b>	<b>\$ 11,516</b>	<b>\$ 142,666</b>	<b>\$ 136,181</b>	<b>\$ 751,900</b>	<b>\$ -</b>	<b>\$ (531,964)</b>	<b>\$ 219,936</b>	<b>\$ 705,000</b>
<b>404</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 355,926</b>	<b>\$ (101,539)</b>	<b>\$ (26,772)</b>	<b>\$ (376,066)</b>	<b>\$ -</b>	<b>\$ 531,964</b>	<b>\$ 155,898</b>	<b>\$ (444,205)</b>
<b>Parkland Fees</b>									
410-000-5144	Parkland In-lieu Fee	\$ 17,416	\$ 34,832	\$ 60,956	\$ -	\$ -	\$ 3,689	\$ 3,689	\$ -
410-000-5600	Interest Income	88	214	673	-			-	200
<b>410</b>	<b>Total Revenue</b>	<b>\$ 17,504</b>	<b>\$ 35,046</b>	<b>\$ 61,629</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,689</b>	<b>\$ 3,689</b>	<b>\$ 200</b>
<b>Expenses</b>									
410-000-7550	Improvements	\$ -	\$ 176	\$ -	\$ 75,000	\$ -	\$ (35,000)	\$ 40,000	\$ 75,000
410-000-7551	Sports Park Construction	-	-	2,200	-			-	-
<b>410</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 176</b>	<b>\$ 2,200</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ (35,000)</b>	<b>\$ 40,000</b>	<b>\$ 75,000</b>
<b>410</b>	<b>TOTAL EXPENSES - Parkland</b>	<b>\$ -</b>	<b>\$ 176</b>	<b>\$ 2,200</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ (35,000)</b>	<b>\$ 40,000</b>	<b>\$ 75,000</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 17,504</b>	<b>\$ 34,870</b>	<b>\$ 59,429</b>	<b>\$ (75,000)</b>	<b>\$ -</b>	<b>\$ 38,689</b>	<b>\$ (36,311)</b>	<b>\$ (74,800)</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Street Impact Fees</b>									
412-000-5140	Street Improvement Fee	\$ 192,663	\$ 44,316	\$ 82,125	\$ 1,584,312	\$ -	\$ -	\$ 1,584,312	\$ 126,762
412-000-5145	I-5 Sperry Interchange	113,791	20,568	46,619	314,713			314,713	313,124
412-000-5600	Interest Income	9,042	7,405	12,017	5,000			5,000	6,000
<b>412</b>	<b>Total Revenue</b>	<b>\$ 315,496</b>	<b>\$ 72,289</b>	<b>\$ 140,761</b>	<b>\$ 1,904,025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,904,025</b>	<b>\$ 445,886</b>
<b>Expenses</b>									
412-000-6240	General Contract Services	-	-	-	-	-	-	-	-
<b>412</b>	<b>Total Operation &amp; Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
412-000-7579	Street Master Plan	-	15,525	4,100	-	-	4,678	4,678	-
412-000-7580	Signal Modification - Sperry Avenue	13,174	-	-	-	-	-	-	-
412-999-9012	Transfer to Streets (I-5 Interchange Project)	350,000	945,000	-	800,000	306,871		1,106,871	1,188,852
<b>412</b>	<b>Total Capital</b>	<b>\$ 363,174</b>	<b>\$ 960,525</b>	<b>\$ 4,100</b>	<b>\$ 800,000</b>	<b>\$ 306,871</b>	<b>\$ 4,678</b>	<b>\$ 1,111,549</b>	<b>\$ 1,188,852</b>
<b>412</b>	<b>TOTAL EXPENSES - Street</b>	<b>\$ 363,174</b>	<b>\$ 960,525</b>	<b>\$ 4,100</b>	<b>\$ 800,000</b>	<b>\$ 306,871</b>	<b>\$ 4,678</b>	<b>\$ 1,111,549</b>	<b>\$ 1,188,852</b>
<b>412</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (47,678)</b>	<b>\$ (888,236)</b>	<b>\$ 136,661</b>	<b>\$ 1,104,025</b>	<b>\$ (306,871)</b>	<b>\$ (4,678)</b>	<b>\$ 792,476</b>	<b>\$ (742,966)</b>
<b>Water Impact Fees</b>									
414-000-5335	Water Connection	\$ 59,818	\$ 114,390	\$ 188,822	\$ 756,820	\$ -	\$ -	\$ 756,820	\$ 206,269
414-000-5600	Interest Income	585	1,055	2,078	1,000			1,000	1,000
<b>414</b>	<b>Total Revenue</b>	<b>\$ 60,403</b>	<b>\$ 115,445</b>	<b>\$ 190,901</b>	<b>\$ 757,820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 757,820</b>	<b>\$ 207,269</b>
414-999-9014	To Water Capital Fund		-	300,000	200,000	-	-	200,000	-
<b>414</b>	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>
<b>414</b>	<b>TOTAL EXPENSES - Water Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>
<b>414</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 60,403</b>	<b>\$ 115,445</b>	<b>\$ (109,100)</b>	<b>\$ 557,820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 557,820</b>	<b>\$ 207,269</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19	
				As of: 02/01/18 2016-17 Actual						
<b>Storm Drain</b>										
415-000-5153	Storm Drain Fees	\$ 50,171	\$ 128,767	\$ 266,468	\$ -	\$ -	\$ 185,670	\$ 185,670	\$ -	
415-000-5600	Interest Income	3,006	3,629	7,282	5,000			5,000	5,000	
<b>415</b>	<b>Total Revenue</b>	<b>\$ 53,177</b>	<b>\$ 132,396</b>	<b>\$ 273,750</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 185,670</b>	<b>\$ 190,670</b>	<b>\$ 5,000</b>	
<b>Expenses</b>										
415-000-6221	Consulting Services	\$ 12,777	\$ 781	\$ -	\$ 800	\$ -	\$ -	\$ 800	\$ 800	
415-000-7551	Hwy 33 StormLine Phase I	300	9,546	-	-			-	-	
415-000-7552	Tyler Street - Storm Line	-	-	-	50,000			50,000	75,000	
415-000-7553	Hwy 33 Pipe Project	-	-	-	350,000			350,000	-	
415-000-7554	Storm Drain - Master Plan	14,000	6,000	29,010	-		21,470	21,470	-	
415-000-7555	Country Hollow / Hwy 33 Lift Station	-	1,398	36,918	298,876			298,876	-	
415-000-7557	Barros Retaining Wall	-	-	-	-			-	-	
415-000-7558	Corp Yard/Water Tank Drain	-	-	-	-			-	-	
415-000-7560	Housing Authority Cross Connection Correction	-	-	-	25,000		(25,000)	-	25,000	
415-000-7561	First Street Cross Connection	-	-	-	25,000		(25,000)	-	25,000	
415-000-7562	Salado Creek Grate @ Cliff Swallow Dr Design & Construct	-	14,958	11,722	75,797	7,031		82,828	-	
415-000-7571	Black Gultch Repairs	-	-	12,653	100,000			100,000	350,000	
415-000-7572	Sewer Replacement - 1st Street	-	-	-	50,000			50,000	-	
415-000-7573	Salado Creek Grate Feasability Study	-	-	-	-			-	25,000	
415-000-7574	Trash Capturing/Amendments (Design)	-	-	-	-			-	30,000	
415-999-9012	To Street Fund	-	-	-	-			-	-	
415-999-9013	To Sewer CIP	(4,371)	-	-	-			-	-	
415-999-9014	To Water Capital	-	-	-	-			-	-	
<b>415</b>	<b>Total Operations/Capital</b>	<b>\$ 22,706</b>	<b>\$ 32,739</b>	<b>\$ 90,302</b>	<b>\$ 975,473</b>	<b>\$ 7,031</b>	<b>\$ (28,530)</b>	<b>\$ 953,974</b>	<b>\$ 530,800</b>	
<b>415</b>	<b>TOTAL EXPENSES - Storm Drain</b>	<b>\$ 22,706</b>	<b>\$ 32,739</b>	<b>\$ 90,302</b>	<b>\$ 975,473</b>	<b>\$ 7,031</b>	<b>\$ (28,530)</b>	<b>\$ 953,974</b>	<b>\$ 530,800</b>	
<b>415</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 30,472</b>	<b>\$ 99,657</b>	<b>\$ 183,447</b>	<b>\$ (970,473)</b>	<b>\$ (7,031)</b>	<b>\$ 214,200</b>	<b>\$ (763,304)</b>	<b>\$ (525,800)</b>	

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19	
				As of: 02/01/18 2016-17 Actual						
<b>Sewer Impact</b>										
416-000-5335	Sewer Connection	\$ 26,808	\$ 51,101	\$ 96,652	\$ 11,605	\$ -	\$ 2,925	\$ 14,530	\$ -	
416-000-5600	Interest Income	173	182	887	1,000			1,000	1,000	
<b>416</b>	<b>Total Revenue</b>	<b>\$ 26,981</b>	<b>\$ 51,283</b>	<b>\$ 97,539</b>	<b>\$ 12,605</b>	<b>\$ -</b>	<b>\$ 2,925</b>	<b>\$ 15,530</b>	<b>\$ 1,000</b>	
<b>Expenses</b>										
416-000-7559	Chevron Project - Solar Panel Area	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
416-999-9013	To Sewer CIP	126,592	(5,984)	100,000	100,000			100,000	34,489	
<b>416</b>	<b>Total Capital</b>	<b>\$ 126,592</b>	<b>\$ (5,984)</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 34,489</b>	
<b>416</b>	<b>TOTAL EXPENSES - Sewer Impact</b>	<b>\$ 126,592</b>	<b>\$ (5,984)</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 34,489</b>	
<b>416</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (99,611)</b>	<b>\$ 57,267</b>	<b>\$ (2,461)</b>	<b>\$ (87,395)</b>	<b>\$ -</b>	<b>\$ 2,925</b>	<b>\$ (84,470)</b>	<b>\$ (33,489)</b>	
<b>Water Acquisition Fee</b>										
440-000-5145	Water Acquisition Fee	\$ 27,037	\$ 102,739	\$ 143,293	\$ 25,072	\$ -	\$ 61,445	\$ 86,517	\$ 8,015	
440-000-5315	Rental Income	4,289	4,289	3,812	-		3,815	3,815	3,000	
440-000-5600	Interest Income	152	335	1,487	-			-	500	
<b>440</b>	<b>Total Revenue</b>	<b>\$ 31,477</b>	<b>\$ 107,362</b>	<b>\$ 148,592</b>	<b>\$ 25,072</b>	<b>\$ -</b>	<b>\$ 65,260</b>	<b>\$ 90,332</b>	<b>\$ 11,515</b>	
<b>Expenses</b>										
440-999-9013	Transfer to Water Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299,832	
<b>440</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 299,832</b>	
<b>440</b>	<b>TOTAL EXPENSES - Water Acquisition</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 299,832</b>	
<b>440</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 31,477</b>	<b>\$ 107,362</b>	<b>\$ 148,592</b>	<b>\$ 25,072</b>	<b>\$ -</b>	<b>\$ 65,260</b>	<b>\$ 90,332</b>	<b>\$ (288,317)</b>	

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19	
				As of: 02/01/18 2016-17 Actual						
<b>Delta Mendota Storm Drain</b>										
421-000-5600	Interest Income	\$ 445	\$ 526	\$ 917	\$ 500	\$ -	\$ -	\$ 500	\$ 500	
421	<b>Total Revenue</b>	<b>\$ 445</b>	<b>\$ 526</b>	<b>\$ 917</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	
<b>Expenses</b>										
421-000-6221	Consulting Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Operation &amp; Maintenance</b>										
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
421	<b>TOTAL EXPENSES - Delta Mendota Storm Drain</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
421	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 445</b>	<b>\$ 526</b>	<b>\$ 917</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	
<b>Westside Drainage Study</b>										
423-000-5600	Interest Income	\$ 168	\$ 198	\$ 346	\$ 200	\$ -	\$ -	\$ 200	\$ 200	
423	<b>Total Revenue</b>	<b>\$ 168</b>	<b>\$ 198</b>	<b>\$ 346</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 200</b>	
423	<b>TOTAL EXPENSES - Westside Drainage Study</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
423	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 168</b>	<b>\$ 198</b>	<b>\$ 346</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 200</b>	



# **PUBLIC SAFETY FUNDS**

PUBLIC SAFETY 2018-2019

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18					
<b>Community Facilities District (2015-2)</b>									
<b>Arambel-KDN</b>									
188-000-5040	Assessment Fees	\$ -	\$ 78,182	\$ 80,289	\$ 80,289	\$ -	\$ -	\$ 80,289	\$ 86,187
188-000-5600	Interest Income	-	82	380	500	-	-	500	500
<b>188</b>	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 78,239</b>	<b>\$ 80,670</b>	<b>\$ 80,789</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,789</b>	<b>\$ 86,687</b>
<b>Expenses</b>									
188-000-6200	Fiscal Service	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 2,000
188-000-6899	Miscellaneous Admin Expenses	-	-	25	25	-	-	25	25
<b>188</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>\$ 2,025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,025</b>	<b>\$ 2,025</b>
188-999-9013	To CFD 2003-1	\$ -	\$ 73,000	\$ 73,000	\$ 73,000	\$ -	\$ -	\$ 73,000	\$ 80,000
<b>188</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 73,000</b>	<b>\$ 73,000</b>	<b>\$ 73,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73,000</b>	<b>\$ 80,000</b>
<b>188</b>	<b>TOTAL EXPENSES - CFD 2015-01</b>	<b>\$ -</b>	<b>\$ 73,000</b>	<b>\$ 73,025</b>	<b>\$ 75,025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,025</b>	<b>\$ 82,025</b>
<b>NET REVENUE VS EXPENSES</b>		<b>\$ -</b>	<b>\$ 5,239</b>	<b>\$ 7,644</b>	<b>\$ 5,764</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,764</b>	<b>\$ 4,662</b>
<b>Patterson Gardens Fire Assessment</b>									
189-000-5040	Assessment Fees	\$ 370,792	\$ 388,564	\$ 418,102	\$ 421,864	\$ -	\$ -	\$ 421,864	\$ 433,550
189-000-5600	Interest Income	-	-	635	250	-	-	250	250
<b>189</b>	<b>Total Revenue</b>	<b>\$ 370,792</b>	<b>\$ 388,564</b>	<b>\$ 418,737</b>	<b>\$ 422,114</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 422,114</b>	<b>\$ 433,800</b>
<b>Expenses</b>									
189-000-6200	Fiscal Service	\$ 5,027	\$ 4,993	\$ 5,352	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 5,000
<b>189</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 5,027</b>	<b>\$ 4,993</b>	<b>\$ 5,352</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
189-999-9013	To Fire Station 2	\$ 400,000	\$ 395,000	\$ 350,000	\$ 380,000	\$ -	\$ -	\$ 380,000	\$ 400,000
<b>189</b>	<b>Total Transfers</b>	<b>\$ 400,000</b>	<b>\$ 395,000</b>	<b>\$ 350,000</b>	<b>\$ 380,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 380,000</b>	<b>\$ 400,000</b>
<b>189</b>	<b>TOTAL EXPENSES - PG Fire District</b>	<b>\$ 405,027</b>	<b>\$ 399,993</b>	<b>\$ 355,352</b>	<b>\$ 385,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 385,000</b>	<b>\$ 405,000</b>
<b>NET REVENUE VS EXPENSES</b>		<b>\$ (34,235)</b>	<b>\$ (11,429)</b>	<b>\$ 63,385</b>	<b>\$ 37,114</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,114</b>	<b>\$ 28,800</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>Fire Station #2</b>									
190-000-5040	Assessment Fees	\$ 865,195	\$ 903,856	\$ 922,835	\$ 936,684	\$ -	\$ -	\$ 936,684	\$ 962,630
190-000-5315	Rental Income	-	-	-	-	-	-	-	-
190-000-5600	Interest Income	1,763	-	-	943	-	-	943	943
190-405-5794	Salary Reimbursement	-	-	16,429	-	-	-	-	-
190-000-5795	Miscellaneous Reimbursement	989	-	-	2,000	-	-	2,000	2,000
190-000-5801	Salary Reimb - Fire Dept	3,753	16,460	43,313	36,322	46,000	-	82,322	21,175
190-998-5901	From General Fund	265,246	205,000	-	-	-	-	-	-
190-998-5918	From Fund 189	400,000	395,000	350,000	380,000	-	-	380,000	380,000
190-998-5919	From Fund 188 CFD 2015-2	-	73,000	73,000	73,000	-	-	73,000	73,000
<b>190</b>	<b>Total Revenue</b>	<b>\$ 1,536,945</b>	<b>\$ 1,593,316</b>	<b>\$ 1,405,577</b>	<b>\$ 1,428,949</b>	<b>\$ 46,000</b>	<b>\$ -</b>	<b>\$ 1,474,949</b>	<b>\$ 1,439,748</b>
<b>Expenses</b>									
190-405-6001	Salaries & Wages, Full-Time	\$ 529,690	\$ 549,511	\$ 589,680	\$ 631,734	\$ 393,826	\$ -	\$ 1,025,560	\$ 851,147
190-405-6005	Overtime - Suppression	109,045	129,225	249,918	120,697	-	-	120,697	162,909
190-405-6006	Overtime - Strike Team	27,126	73,542	81,932	20,000	-	-	20,000	50,000
190-405-6007	Overtime - Training	-	6,677	11,854	8,000	-	-	8,000	8,000
190-405-6008	Overtime - Special Operations	-	1,971	6,009	5,000	-	-	5,000	8,000
190-405-6015	Holiday Pay	18,525	21,490	23,106	34,047	-	-	34,047	35,292
190-405-6020	Uniform Allowance	6,634	6,519	6,436	8,485	-	-	8,485	11,900
190-405-6100	FICA/Medicare - Employer	9,948	11,351	13,640	11,974	-	-	11,974	16,345
190-405-6105	Retirement	210,757	196,150	204,667	174,197	-	-	174,197	228,929
190-405-6106	HRA	-	-	-	16,014	-	-	16,014	34,659
190-405-6110	Worker's Compensation	59,496	72,286	67,015	85,591	-	-	85,591	128,973
190-405-6120	Medical Insurance	148,493	151,515	141,070	179,772	-	-	179,772	191,102
190-405-6123	Post Retirement Medical Insurance	5,408	8,075	11,164	6,930	-	-	6,930	10,032
190-405-6125	Dental Insurance	13,652	12,039	13,330	16,500	-	-	16,500	20,963
190-405-6130	Vision Insurance	2,187	2,475	2,639	2,475	-	-	2,475	3,135
190-405-6135	Life Insurance	3,234	3,048	2,857	4,147	-	-	4,147	4,115
190-405-6145	Tuition Reimbursement	1,827	1,979	845	7,000	-	-	7,000	9,000
<b>190-405</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 1,146,022</b>	<b>\$ 1,247,854</b>	<b>\$ 1,426,162</b>	<b>\$ 1,332,563</b>	<b>\$ 393,826</b>	<b>\$ -</b>	<b>\$ 1,726,389</b>	<b>\$ 1,774,499</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
190-405-6200	Fiscal Service	\$ 8,998	\$ 6,025	\$ 7,553	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 10,000
190-405-6220	Technical Services	-	-	-	-	-	-	-	-
190-405-6222	IT Services	26,786	30,639	49,151	34,306			34,306	45,116
190-405-6231	Advance Life Support (ALS)	-	-	13,214	5,000			5,000	5,000
190-405-6240	General Contract Services	8,932	27,006	8,422	9,000			9,000	12,500
190-405-6300	Equipment Maintenance	1,304	2,875	2,242	3,500			3,500	3,500
190-405-6315	Vehicle Maintenance	7,492	24,662	20,121	20,000			20,000	20,000
190-405-6400	Office Supplies	326	408	429	1,000			1,000	1,000
190-405-6410	Departmental Supplies	5,374	2,334	4,515	6,000			6,000	6,000
190-405-6415	Small Tools	476	1,228	1,515	2,000			2,000	2,000
190-405-6420	Janitorial Supplies	1,471	1,435	1,747	2,000			2,000	2,000
190-405-6425	Fuel	5,783	5,218	6,152	9,500			9,500	9,500
190-405-6440	Uniforms	226	2,743	933	5,000			5,000	5,000
190-405-6500	Rents & Leases - Equipment	3,609	3,308	4,067	4,115			4,115	5,046
190-405-6600	Printing	-	-	-	500			500	500
190-405-6605	Advertising	-	-	-	500			500	500
190-405-6610	Training & Travel	5,417	2,226	2,488	4,000			4,000	4,000
190-405-6612	Community Risk Reduction Program	1,648	2,116	1,765	2,500			2,500	2,500
190-405-6625	Medical Services	4,463	3,991	5,019	10,000			10,000	11,000
190-405-6700	Telephone	7,010	7,772	8,049	7,500			7,500	7,500
190-405-6720	Utilities	8,680	10,029	10,588	11,000			11,000	11,000
190-405-6750	Property Tax & Assessments	7,086	4,263	4,201	5,000			5,000	5,000
<b>190-405</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 105,082</b>	<b>\$ 138,278</b>	<b>\$ 152,170</b>	<b>\$ 152,421</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 152,421</b>	<b>\$ 168,662</b>
190-405-7501	Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
190-405-7503	Equipment	-	-	-	-	-	-	-	7,500
<b>190-405</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,500</b>
190-999-9000	To General Fund	\$ 339,240	\$ 339,240	\$ 259,080	\$ 267,297	\$ -	\$ -	\$ 267,297	\$ 363,011
<b>190-405</b>	<b>Total Transfers</b>	<b>\$ 339,240</b>	<b>\$ 339,240</b>	<b>\$ 259,080</b>	<b>\$ 267,297</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 267,297</b>	<b>\$ 363,011</b>
<b>190-405</b>	<b>TOTAL EXPENSES - CFD Sta II</b>	<b>\$ 1,590,343</b>	<b>\$ 1,725,373</b>	<b>\$ 1,837,412</b>	<b>\$ 1,752,282</b>	<b>\$ 393,826</b>	<b>\$ -</b>	<b>\$ 2,146,107</b>	<b>\$ 2,319,672</b>
	<b>TOTAL EXPENSES - CFD</b>	<b>\$ 1,590,343</b>	<b>\$ 1,725,373</b>	<b>\$ 1,837,412</b>	<b>\$ 1,752,282</b>	<b>\$ 393,826</b>	<b>\$ -</b>	<b>\$ 2,146,107</b>	<b>\$ 2,319,672</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (53,398)</b>	<b>\$ (132,056)</b>	<b>\$ (431,835)</b>	<b>\$ (323,333)</b>	<b>\$ (347,826)</b>	<b>\$ -</b>	<b>\$ (671,159)</b>	<b>\$ (879,924)</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>Public Safety Impact</b>									
408-000-5130	Police Fee	\$ 65,471	\$ 9,965	\$ 21,021	\$ 85,427	\$ -	\$ -	\$ 85,427	\$ 47,188
408-000-5131	Fire Fee	252,230	9,353	34,508	165,696			165,696	173,350
408-000-5600	Interest Income	2,144	2,140	2,782	2,000			2,000	2,000
408-000-5795	Reimbursement - Other Agencies	-	-	21,025			21,024	21,024	21,024
<b>408</b>	<b>Total Revenue</b>	<b>\$ 319,846</b>	<b>\$ 21,458</b>	<b>\$ 79,336</b>	<b>\$ 253,123</b>	<b>\$ -</b>	<b>\$ 21,024</b>	<b>\$ 274,147</b>	<b>\$ 243,562</b>
<b>Expenses</b>									
408-000-6221	Consulting-Public Safety Facility	\$ 84	\$ 333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
408-000-7500	Police Station Remodel	15,915	2,121	-	-			-	-
408-000-7501	Computer Equipment	-	-	-	4,000			4,000	-
408-000-7503	Equipment - Fire	18,748	1,510	235,421	63,581			63,581	34,001
408-000-7504	Vehicle - Fire	16,191	-	-	-			-	-
408-000-7505	Office Furniture/Appliances - Fire	699	-	7,439	8,200			8,200	-
408-000-7507	Temporary Police Station	-	-	-	200,000		(170,000)	30,000	-
408-000-7612	CCTV Security System	-	-	-	-			-	-
408-000-7613	Training Props (Improvements)	949	98	33	10,000			10,000	3,500
408-000-7614	Fire Station II Improvements	2,612	720	66,460	8,000			8,000	-
408-000-7615	Public Safety Master Plan	8,687	-	-	-			-	-
408-000-7617	Equipment - Police	7,190	-	-	-			-	-
408-000-7618	Fire Station I Improvements	19,343	97,607	4,215	5,000			5,000	-
408-000-7620	Police Vehicles	21,838	-	-	-			-	-
408-000-7621	Personal Protective Equip (Fire)	3,724	11,074	27,229	25,000	8,000		33,000	-
408-000-7622	Technical Rescue Program (Fire)	1,499	785	-	35,000			35,000	-
408-000-7624	Camera Project (Police)	93,782	-	-	-			-	-
<b>408</b>	<b>Total Operations/Capital</b>	<b>\$ 211,262</b>	<b>\$ 114,247</b>	<b>\$ 340,798</b>	<b>\$ 358,781</b>	<b>\$ 8,000</b>	<b>\$ (170,000)</b>	<b>\$ 196,781</b>	<b>\$ 37,501</b>
408-000-8000	Principal Expense			33,023			30,988	30,988	31,809
408-000-8100	Interest Expense			1,383			3,418	3,418	2,596
<b>408-000</b>	<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,406</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,406</b>	<b>\$ 34,406</b>	<b>\$ 34,405</b>
<b>408</b>	<b>TOTAL EXPENSES - Safety Impact</b>	<b>\$ 211,262</b>	<b>\$ 114,247</b>	<b>\$ 375,204</b>	<b>\$ 358,781</b>	<b>\$ 8,000</b>	<b>\$ (135,594)</b>	<b>\$ 231,187</b>	<b>\$ 71,906</b>
<b>NET REVENUE VS EXPENSES</b>		<b>\$ 108,584</b>	<b>\$ (92,789)</b>	<b>\$ (295,868)</b>	<b>\$ (105,658)</b>	<b>\$ (8,000)</b>	<b>\$ 156,618</b>	<b>\$ 42,960</b>	<b>\$ 171,656</b>



# **LMD / BAD / GATEWAY FUNDS**

LANDSCAPE MAINTENANCE/BENEFIT/GATEWAY DISTRICT ASSESSMENTS 2018-2019

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited		Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18						
				2016-17 Actual						
<b>LMD Assessments</b>										
175-000-5041	Country Hollow - LMD	\$ 1,220	\$ 1,173	\$ 1,231	\$ 1,217		\$ -	\$ -	1,217	\$ 1,217
175-000-5042	Heartland Ranch - LMD	145,868	149,754	153,607	155,125				155,125	158,209
175-000-5043	Heartland Ranch Overlay	14,107	14,205	14,507	14,843				14,843	15,139
175-000-5044	Keystone Bus Park - LMD	332,382	203,802	184,225	358,335				358,335	369,082
175-000-5045	Kinshire Estates - LMD	3,349	3,179	3,209	3,224				3,224	3,224
175-000-5046	Miraggio - LMD	12,245	13,775	18,915	19,225				19,225	19,801
175-000-5047	Patterson Estates - LMD	12,282	9,846	11,997	11,890				11,890	11,890
175-000-5048	Patterson Gardens - LMD	468,311	470,096	476,564	604,741				604,741	622,875
175-000-5049	Shirepark Estates - LMD	2,557	2,032	8,143	8,153				8,153	8,153
175-000-5050	Sutter Pointe - LMD	74,007	47,394	46,691	91,334				91,334	94,072
175-000-5051	Walker Ranch/Creekside - LMD	562,855	578,148	508,562	608,043				608,043	626,275
175-000-5052	Walnut Square - LMD	4,312	4,339	4,490	4,364				4,364	4,364
175-000-5053	Keystone Annex-McShane - LMD	65,313	31,325	31,325	113,205				113,205	116,601
175-000-5600	Interest Income	2,954	3,016	4,170	2,500				2,500	2,500
<b>175</b>	<b>Total Revenue</b>	<b>\$ 1,701,763</b>	<b>\$ 1,532,084</b>	<b>\$ 1,467,636</b>	<b>\$ 1,996,199</b>		<b>\$ -</b>	<b>\$ -</b>	<b>1,996,199</b>	<b>\$ 2,053,402</b>
<b>Expenses</b>										
175-000-6750	Country Hollow - LMD	12,123	\$ 11,234	\$ 11,470	\$ 8,246		\$ -	\$ -	8,246	\$ 953
175-000-6751	Heartland Ranch - LMD	247,519	187,357	186,061	181,021				181,021	158,432
175-000-6752	Heartland Ranch Overlay	14,229	12,549	12,353	10,642				10,642	15,524
175-000-6753	Keystone Bus Park - LMD	378,970	355,857	309,462	368,237				368,237	284,560
175-000-6754	Kinshire Estates - LMD	1,147	1,165	1,067	1,076				1,076	2,978
175-000-6755	Miraggio - LMD	10,526	7,234	7,547	8,287				8,287	15,628
175-000-6756	Patterson Estates - LMD	9,442	9,318	22,294	39,155				39,155	11,606
175-000-6757	Patterson Gardens - LMD	439,220	440,665	389,180	475,852				475,852	557,979
175-000-6759	Shirepark Estates - LMD	1,968	2,032	15,264	30,100				30,100	7,520
175-000-6760	Sutter Pointe - LMD	49,438	57,651	56,781	77,790				77,790	89,594
175-000-6762	Walker Ranch - LMD	223,611	461,847	466,832	951,699				951,699	645,469
175-000-6763	Walnut Square - LMD	21,064	15,178	14,445	14,637				14,637	5,202
175-000-6764	Keystone Annex-McShane - LMD	59,938	67,976	61,936	43,956				43,956	70,411
<b>175</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 1,469,194</b>	<b>\$ 1,630,063</b>	<b>\$ 1,554,692</b>	<b>\$ 2,210,698</b>		<b>\$ -</b>	<b>\$ -</b>	<b>2,210,698</b>	<b>\$ 1,865,856</b>
<b>175</b>	<b>TOTAL EXPENSES - LMD</b>	<b>\$ 1,469,194</b>	<b>\$ 1,630,063</b>	<b>\$ 1,554,692</b>	<b>\$ 2,210,698</b>		<b>\$ -</b>	<b>\$ -</b>	<b>2,210,698</b>	<b>\$ 1,865,856</b>
<b>175</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 232,570</b>	<b>\$ (97,980)</b>	<b>\$ (87,056)</b>	<b>\$ (214,499)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>(214,499)</b>	<b>\$ 187,546</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>BAD Assessments</b>									
176-000-5041	Country Hollow BAD	\$ 4,350	\$ 4,203	\$ 4,411	\$ 4,372	\$ -	\$ -	\$ 4,372	\$ 4,372
176-000-5042	Golden Estates - BAD	7,225	6,926	7,029	7,041			7,041	7,041
176-000-5043	Heartland Ranch - BAD	62,752	64,289	65,927	66,614			66,614	67,930
176-000-5045	Keystone Bus Park - BAD	99,981	71,696	64,555	107,615			107,615	64,948
176-000-5046	Kinshire Estates - BAD	2,823	2,671	2,696	2,713			2,713	2,713
176-000-5047	Miraggio - BAD	3,313	3,409	4,872	3,765			3,765	3,878
176-000-5048	Patterson Estates I - BAD	4,334	4,099	4,173	4,220			4,220	4,220
176-000-5049	Patterson Estates III - BAD	657	628	788	692			692	692
176-000-5050	Patterson Estates IV - BAD	6,014	5,708	5,699	5,685			5,685	5,685
176-000-5051	Patterson Gardens - BAD	199,226	205,989	166,965	218,336			218,336	153,135
176-000-5053	Shirepark Estates - BAD	6,425	6,106	6,239	6,222			6,222	6,222
176-000-5054	Springshire Estates - BAD	1,378	1,666	1,345	1,370			1,370	1,370
176-000-5055	Sutter Pointe - BAD	11,212	11,675	11,926	12,308			12,308	12,677
176-000-5056	Walker Ranch/Creekside - BAD	133,658	137,128	141,068	144,213			144,213	148,533
176-000-5057	Walnut Square - BAD	2,615	2,617	2,707	2,641			2,641	2,641
176-000-5058	Weber Estates - BAD	1,788	1,733	1,779	1,779			1,779	1,779
176-000-5059	Yorkshire Estates - BAD	1,068	1,134	1,083	1,108			1,108	1,108
176-000-5060	Yorkshire Estates II - BAD	291	265	265	390			390	290
176-000-5064	Mahaffey Plaza	1,312	1,326	1,366	1,433			1,433	1,476
176-000-5065	Patterson Plaza (Annexation)	13,937	14,329	9,005	15,228			15,228	7,636
176-000-5066	Keystone Anne (Mc Shane)	26,590	24,475	15,902	29,054			29,054	14,344
176-000-5067	Patterson Gardens - BAD Lot E	3,953	3,980	4,504	6,903			6,903	3,525
176-000-5600	Interest Income	4,334	4,688	8,522	4,000			4,000	4,000
<b>176</b>	<b>Total Revenue</b>	<b>\$ 599,235</b>	<b>\$ 580,740</b>	<b>\$ 532,825</b>	<b>\$ 647,702</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 647,702</b>	<b>\$ 520,215</b>

Account Number	Description	Audited As of: 02/01/18					Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual	Budget 2017-18					
176-000-6200	Fiscal Services	\$ 427	\$ 660	\$ 347	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000	
176-000-6750	Country Hollow BAD	3,507	3,520	6,339	6,648			6,648	5,832	
176-000-6751	Golden Estates - BAD	8,374	3,765	3,437	9,794			9,794	6,499	
176-000-6752	Heartland Ranch - BAD	101,119	62,724	46,728	144,105			144,105	135,850	
176-000-6754	Keystone Bus Park - BAD	86,617	59,159	20,652	64,427			64,427	64,947	
176-000-6755	Kinshire Estates - BAD	3,413	1,463	1,252	3,760			3,760	2,983	
176-000-6756	Miraggio - BAD	5,409	2,212	1,556	3,768			3,768	3,596	
176-000-6757	Patterson Estates I - BAD	4,949	4,393	3,747	6,943			6,943	5,055	
176-000-6758	Patterson Estates III - BAD	739	225	207	939			939	797	
176-000-6759	Patterson Estates IV - BAD	5,976	7,002	3,103	9,547			9,547	7,383	
176-000-6760	Patterson Gardens - BAD	235,042	159,721	108,854	164,369			164,369	153,124	
176-000-6761	Patterson Gardens - BAD Lot E	3,326	6,849	3,250	4,549			4,549	3,524	
176-000-6762	Shirepark Estates - BAD	11,181	3,200	2,972	8,679			8,679	7,145	
176-000-6763	Springshire Estates - BAD	1,279	1,301	1,276	1,845			1,845	1,346	
176-000-6764	Sutter Pointe - BAD	8,325	8,037	8,009	29,298			29,298	16,042	
176-000-6765	Walker Ranch/Creekside - BAD	(32,780)	99,777	90,860	198,365			198,365	159,331	
176-000-6766	Walnut Square - BAD	2,458	2,066	2,030	2,862			2,862	2,062	
176-000-6767	Weber Estates - BAD	1,842	935	872	2,410			2,410	1,943	
176-000-6768	Yorkshire Estates - BAD	733	1,053	933	1,421			1,421	973	
176-000-6769	Yorkshire Estates II - BAD	217	192	192	368			368	281	
176-000-6770	Villa Del Lago/CSA #15	-	-	-	-			-	-	
176-000-6771	The Villages	455	473	394	-			-	-	
176-000-6772	Mahaffey Plaza	953	827	797	1,142			1,142	758	
176-000-6773	Patterson Plaza -Annexation 1 BAD	10,820	2,756	2,120	9,031			9,031	7,636	
176-000-6774	Keystone Anne (Mc Shane)	17,403	11,980	6,665	15,930			15,930	14,343	
176-000-6775	Patterson Gardens - BAD Lot E	-	0	-	-			-	-	
<b>176</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 481,786</b>	<b>\$ 444,291</b>	<b>\$ 316,591</b>	<b>\$ 691,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 691,200</b>	<b>\$ 602,450</b>	
<b>176</b>	<b>TOTAL EXPENSES - BAD</b>	<b>\$ 481,786</b>	<b>\$ 444,291</b>	<b>\$ 316,591</b>	<b>\$ 691,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 691,200</b>	<b>\$ 602,450</b>	
<b>176</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 117,450</b>	<b>\$ 136,449</b>	<b>\$ 216,234</b>	<b>\$ (43,498)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (43,498)</b>	<b>\$ (82,235)</b>	

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19	
				As of: 02/01/18 2016-17 Actual						
<b>Gateway Assessments</b>										
177-000-5061	Assessments	\$ 8,506	\$ 8,500	\$ 8,500	\$ 8,500	\$ -	\$ -	\$ 8,500	\$ 8,500	
177-000-5600	Interest	28	37	89	-			-	-	
<b>177</b>	<b>Total Revenue</b>	<b>\$ 8,534</b>	<b>\$ 8,537</b>	<b>\$ 8,588</b>	<b>\$ 8,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,500</b>	<b>\$ 8,500</b>	
<b>Expenses</b>										
177-000-6200	Fiscal Services	\$ -	\$ 400	\$ 446	\$ 400	\$ -	\$ -	\$ 400	\$ 400	
177-000-6770	Gateway Expense	4,740	5,980	3,636	16,492			16,492	16,329	
<b>177</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 4,740</b>	<b>\$ 6,380</b>	<b>\$ 4,082</b>	<b>\$ 16,892</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,892</b>	<b>\$ 16,729</b>	
<b>177</b>	<b>TOTAL EXPENSES - Gateway Asses</b>	<b>\$ 4,740</b>	<b>\$ 6,380</b>	<b>\$ 4,082</b>	<b>\$ 16,892</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,892</b>	<b>\$ 16,729</b>	
<b>177</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 3,794</b>	<b>\$ 2,156</b>	<b>\$ 4,506</b>	<b>\$ (8,392)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8,392)</b>	<b>\$ (8,229)</b>	
<b>178</b>	<b>CFD 2013-1 (Non-Residential Maintenance Service)</b>									
178-000-5040	Assessment Fees	\$ 108,538	\$ 51,509	\$ 53,212	\$ 54,510	\$ -	\$ -	\$ 54,510	\$ 54,686	
178-000-5600	Interest Income	419	435	1,039	-			-	500	
	<b>Total Revenue</b>	<b>\$ 108,957</b>	<b>\$ 51,944</b>	<b>\$ 54,251</b>	<b>\$ 54,510</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,510</b>	<b>\$ 55,186</b>	
<b>Expenses</b>										
178-000-6200	Fiscal Services	\$ 2,173	\$ 2,093	\$ 3,255	\$ 1,567	\$ -	\$ -	\$ 1,567	\$ 2,000	
178-000-6320	Streetlight Maintenance	-	3,568	444	2,000			2,000	2,000	
	<b>Total Operation &amp; Maintenance</b>	<b>\$ 2,173</b>	<b>\$ 5,661</b>	<b>\$ 4,006</b>	<b>\$ 3,567</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,567</b>	<b>\$ 4,000</b>	
<b>178</b>	<b>TOTAL EXPENSES - CFD 2013-1</b>	<b>\$ 2,173</b>	<b>\$ 5,661</b>	<b>\$ 4,006</b>	<b>\$ 3,567</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,567</b>	<b>\$ 4,000</b>	
<b>178</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 106,783</b>	<b>\$ 46,283</b>	<b>\$ 50,244</b>	<b>\$ 50,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,943</b>	<b>\$ 51,186</b>	



# ASSESSMENTS FUNDS

ASSESSMENTS 2018-2019

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>West Patterson Business Park</b>									
191-000-5050	Assessment Fees Keystone	\$ 505,845	\$ 505,233	\$ 466,169	\$ 546,506	\$ -	\$ -	\$ 546,506	\$ 553,144
191-000-5602	Delinquency Penalty-10 Percent	-	2,091	-	-	-	-	-	-
191-000-5300	Administration Fee	-	(28)	-	-	-	-	-	-
191-000-5600	Interest Income	9,011	24,403	17,021	8,200	-	-	8,200	10,000
191-000-5850	Bond Proceeds	-	9,327,204	-	-	-	-	-	-
<b>191</b>	<b>Total Revenue</b>	<b>\$ 514,856</b>	<b>\$ 9,858,902</b>	<b>\$ 483,189</b>	<b>\$ 554,706</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 554,706</b>	<b>\$ 563,144</b>
<b>Expenses</b>									
191-000-6200	Fiscal Services	\$ 3,542	\$ 264,062	\$ 5,315	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ 15,000
191-000-6205	Legal Services	11,782	17,130	-	5,000	-	-	5,000	5,000
191-000-6899	Misc Admin Expenses	400,000	-	28	27	-	-	27	28
<b>191</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 415,324</b>	<b>\$ 281,192</b>	<b>\$ 5,343</b>	<b>\$ 20,027</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,027</b>	<b>\$ 20,028</b>
191-000-7571	Rodger's Rd Bridge/Park Center	\$ -	\$ 113,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
191-000-7572	Restoration Hardware	-	1,774,777	-	-	-	-	-	-
191-999-9012	To Streets	241,243	-	-	-	-	-	-	-
191-999-9013	Transfer to Sewer CIP	-	123,000	155,646	-	-	-	-	-
191-999-9014	Transfer to Water Capital Fund	-	-	95,226	-	-	-	-	1,997,870
<b>191</b>	<b>Total Capital</b>	<b>\$ 241,243</b>	<b>\$ 2,011,468</b>	<b>\$ 250,872</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,997,870</b>
191-000-8000	Principal Expense	\$ -	\$ -	\$ 75,000	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ 80,000
191-000-8100	Interest Expense	-	174,238	411,919	410,068	-	-	410,068	408,606
191-000-8200	Cost of Issuance	-	-	-	-	-	-	-	-
191-000-8205	Underwriter's Discount	-	-	-	-	-	-	-	-
<b>191</b>	<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ 174,238</b>	<b>\$ 486,919</b>	<b>\$ 475,068</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 475,068</b>	<b>\$ 488,606</b>
<b>191</b>	<b>TOTAL EXPENSES - W Patterson</b>	<b>\$ 656,567</b>	<b>\$ 2,466,898</b>	<b>\$ 743,134</b>	<b>\$ 495,095</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 495,095</b>	<b>\$ 2,506,504</b>
<b>191</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (141,711)</b>	<b>\$ 7,392,004</b>	<b>\$ (259,945)</b>	<b>\$ 59,611</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,611</b>	<b>\$ (1,943,360)</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected	Budget 2018-19	
				As of: 02/01/18				Budget 2017-18		
<b>Community Facilities District (2015-1)</b>										
<b>Arambel-KDN</b>										
192-000-5050	Assessment Fees Arambel-KDN	\$ -	\$ 265,694	\$ 258,838	\$ 298,318	\$ -	\$ -	\$ 298,318	\$ 304,224	
192-000-5300	Administration Fee	-	(25)	-	-	-	-	-	-	
192-000-5600	Interest Income	-	348	990	500	-	-	500	500	
192-000-5850	Bond Proceeds	-	4,785,861	-	-	-	-	-	-	
<b>192</b>	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 5,051,878</b>	<b>\$ 259,828</b>	<b>\$ 298,818</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 298,818</b>	<b>\$ 304,724</b>	
<b>Expenses</b>										
192-000-6200	Fiscal Services	\$ -	\$ 240,294	\$ 1,624	\$ 8,000	\$ -	\$ -	\$ 8,000	\$ 8,000	
192-000-6899	Misc Admin Expenses	-	-	25	25	-	-	25	25	
<b>192</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ 240,294</b>	<b>\$ 1,624</b>	<b>\$ 8,025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,025</b>	<b>\$ 8,025</b>	
192-000-7571	Rogers Road Rehabilitation Program	\$ -	\$ 110,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	
192-000-7572	WR Griffin Reimbursement Proj	-	4,041,140	-	-	-	-	-	-	
<b>192</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 4,151,140</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
192-000-8000	Principal Expense	\$ -	\$ -	\$ 20,000	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ 20,000	
192-000-8100	Interest Expense	-	105,487	249,338	248,337	-	-	248,337	247,587	
<b>192</b>	<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ 105,487</b>	<b>\$ 269,338</b>	<b>\$ 263,337</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 263,337</b>	<b>\$ 267,587</b>	
<b>192</b>	<b>TOTAL EXPENSES - W Patterson</b>	<b>\$ -</b>	<b>\$ 4,496,920</b>	<b>\$ 380,961</b>	<b>\$ 271,362</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 271,362</b>	<b>\$ 275,612</b>	
<b>192</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ -</b>	<b>\$ 554,957</b>	<b>\$ (121,133)</b>	<b>\$ 27,456</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,456</b>	<b>\$ 29,112</b>	

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>Heartland Assessment District (Local bonds)</b>									
204-000-5040	Assessment Fees	\$ 593,855	\$ 636,066	\$ 635,126	\$ 642,185	\$ -	\$ -	\$ 642,185	\$ 659,974
204-000-5300	Administration Fee	20,000	-	-	-	-	-	-	-
204-000-5600	Interest Income	2,750	-	3,310	1,500	-	-	1,500	1,500
<b>204</b>	<b>Total Revenue</b>	<b>\$ 616,604</b>	<b>\$ 636,066</b>	<b>\$ 638,436</b>	<b>\$ 643,685</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 643,685</b>	<b>\$ 661,474</b>
<b>Expenses</b>									
204-000-6200	Fiscal Services	\$ 22,286	\$ 44,848	\$ 35,776	\$ 42,000	\$ -	\$ -	\$ 42,000	\$ 42,000
<b>204</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 22,286</b>	<b>\$ 44,848</b>	<b>\$ 35,776</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>
204-000-8000	Principal Expense	\$ 257,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204-000-8100	Interest Expense	259,961	-	108,364	-	-	-	-	-
<b>204</b>	<b>Total Debt Service</b>	<b>\$ 517,148</b>	<b>\$ -</b>	<b>\$ 108,364</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
204-999-9018	To PPFA 2013 HR Bonds	\$ 0	\$ 513,719	\$ 415,966	\$ 524,646	\$ -	\$ -	\$ 524,646	\$ 521,673
<b>204</b>	<b>Total Capital/Transfers</b>	<b>\$ 0</b>	<b>\$ 513,719</b>	<b>\$ 415,966</b>	<b>\$ 524,646</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 524,646</b>	<b>\$ 521,673</b>
<b>204</b>	<b>TOTAL EXPENSES - Heartland</b>	<b>\$ 539,435</b>	<b>\$ 558,566</b>	<b>\$ 560,106</b>	<b>\$ 566,646</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 566,646</b>	<b>\$ 563,673</b>
<b>204</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 77,170</b>	<b>\$ 77,500</b>	<b>\$ 78,330</b>	<b>\$ 77,039</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,039</b>	<b>\$ 97,801</b>
<b>PPFA 2013 Heartland Ranch Revenue Bonds</b>									
205-000-5850	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205-000-5600	Interest Income	126,009	1,393	978	-	-	-	-	1,000
205-998-5924	From HR Local Oblig Bonds	413,143	513,719	415,966	524,646	-	-	524,646	521,673
<b>205</b>	<b>Total Revenue</b>	<b>\$ 539,152</b>	<b>\$ 515,112</b>	<b>\$ 525,308</b>	<b>\$ 524,646</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 524,646</b>	<b>\$ 522,673</b>
<b>Expenses</b>									
205-000-8000	Principal Expense	\$ 321,661	\$ 623,669	\$ 789,549	\$ 385,717	\$ -	\$ -	\$ 385,717	\$ 397,349
205-000-8100	Interest Expense	179,142	166,600	153,090	138,929	-	-	138,929	124,324
205-000-8200	Costs of Issuance	-	-	-	-	-	-	-	-
<b>205</b>	<b>Total Debt Service</b>	<b>\$ 500,803</b>	<b>\$ 790,269</b>	<b>\$ 942,639</b>	<b>\$ 524,646</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 524,646</b>	<b>\$ 521,673</b>
205-799-7105	HR Non Potable-New Well (Design & Constr)	\$ 41,580	\$ 10,967	\$ 29,420	\$ 794,670	\$ -	\$ (79,467)	\$ 715,203	\$ 79,467
<b>205</b>	<b>Total Capital/Transfers</b>	<b>\$ 41,580</b>	<b>\$ 10,967</b>	<b>\$ 29,420</b>	<b>\$ 794,670</b>	<b>\$ -</b>	<b>\$ (79,467)</b>	<b>\$ 715,203</b>	<b>\$ 79,467</b>
<b>205</b>	<b>TOTAL EXPENSES - Heartland PPFA</b>	<b>\$ 542,383</b>	<b>\$ 801,236</b>	<b>\$ 972,058</b>	<b>\$ 1,319,316</b>	<b>\$ -</b>	<b>\$ (79,467)</b>	<b>\$ 1,239,849</b>	<b>\$ 601,140</b>
<b>205</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (3,231)</b>	<b>\$ (286,124)</b>	<b>\$ (446,751)</b>	<b>\$ (794,670)</b>	<b>\$ -</b>	<b>\$ 79,467</b>	<b>\$ (715,203)</b>	<b>\$ (78,467)</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>West Patterson Financing Authority - Local Bonds</b> (2001-01)									
250-000-5007	Mello Roos - Assessment Tax	\$ 4,986,926	\$ 5,076,615	\$ 5,242,942	\$ 5,237,117	\$ -	\$ -	\$ 5,237,117	\$ 5,287,128
250-000-5009	Mello Roos-Assmt Admin Portion	796	-	-	-	-	-	-	-
250-000-5008	Mello Roos - Assessment Prepay	329,891	205,953	262,094	100,000	-	-	100,000	100,000
250-000-5300	Administration Fee	25,000	(542)	-	25,000	-	-	25,000	25,000
250-000-5600	Interest Income	29,232	17,248	71,080	15,000	-	-	15,000	15,000
250-000-5602	Delinquent Penalty	16,564	7,578	13,024	-	-	-	-	-
250-000-5850	Bond Proceeds	-	-	-	-	-	-	-	-
<b>250</b>	<b>Total Revenue</b>	<b>\$ 5,388,409</b>	<b>\$ 5,306,851</b>	<b>\$ 5,589,140</b>	<b>\$ 5,377,117</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,377,117</b>	<b>\$ 5,427,128</b>
<b>Expenses</b>									
250-000-6200	Fiscal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250-000-6899	Misc Admin Expenses	544	-	663	543	-	-	543	500
<b>250</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 544</b>	<b>\$ -</b>	<b>\$ 663</b>	<b>\$ 543</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 543</b>	<b>\$ 500</b>
250-000-8000	Principal Expense	\$ 805,989	\$ 1,092,254	\$ 1,091,100	\$ 1,040,446	\$ -	\$ -	\$ 1,040,446	\$ 1,460,000
250-000-8100	Interest Expense	4,216,852	4,157,792	4,090,845	4,063,667	-	-	4,063,667	3,765,406
<b>250</b>	<b>Total Debt Service</b>	<b>\$ 5,022,841</b>	<b>\$ 5,250,046</b>	<b>\$ 5,181,945</b>	<b>\$ 5,104,113</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,104,113</b>	<b>\$ 5,225,406</b>
250-799-7112	Community Center	\$ -	\$ 103,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250-799-7119	Sperry Median/Bald Rd Turf Repl/Palm Trees	-	-	-	-	-	-	-	-
250-799-7123	Public Safety Facility - Land	626,886	-	-	-	-	-	-	-
250-799-7124	Public Safety Facility - Building	-	-	-	-	-	-	-	12,000
250-999-9015	Transfer to PPFA Revenue Bonds CFD	(280,697)	-	-	-	-	-	-	-
<b>250</b>	<b>Total Capital/Transfers</b>	<b>\$ 346,189</b>	<b>\$ 103,133</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000</b>
250-000-8210	Call Premium	\$ 13,373	\$ 12,240	\$ 8,160	\$ -	\$ -	\$ -	\$ -	\$ 8,160
	<b>Total Debt Service</b>	<b>\$ 13,373</b>	<b>\$ 12,240</b>	<b>\$ 8,160</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,160</b>
<b>250</b>	<b>TOTAL EXPENSES - WPFA Local Bonds</b>	<b>\$ 5,382,946</b>	<b>\$ 5,365,419</b>	<b>\$ 5,190,768</b>	<b>\$ 5,104,656</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,104,656</b>	<b>\$ 5,246,066</b>
<b>250</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 5,463</b>	<b>\$ (58,568)</b>	<b>\$ 398,372</b>	<b>\$ 272,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 272,461</b>	<b>\$ 181,062</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>Patterson Public Financing Authority - Revenue Bonds 2013</b> (CFD 2001-01)									
252-000-5850	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
252-000-5600	Interest Income	12,688	4,371	(216)	-	-	-	-	-
252-000-5601	Interest Income - Local Oblig Bonds	-	4,157,792	4,090,845	4,063,667	-	4,063,667	3,765,406	-
252-000-5602	Principal Inc-Local Oblig Bond	-	-	-	-	-	-	-	-
252-000-5603	Premium Inc-Local Oblig Bond	-	12,240	8,160	-	-	-	-	-
252-998-5924	From WPPFA Local Bonds	(280,697)	-	-	-	-	-	-	-
<b>252</b>	<b>Total Revenue</b>	<b>\$ (268,010)</b>	<b>\$ 4,174,403</b>	<b>\$ 4,098,789</b>	<b>\$ 4,063,667</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,063,667</b>	<b>\$ 3,765,406</b>
<b>Expenses</b>									
252-799-7051	Chevron PV & Lighting Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
252-799-7052	Downtown Visioning Project	46,530	-	-	-	-	-	-	-
252-799-7053	Community Complex Parking Lot - Expansion	120	30,890	-	548,650	-	314,433	357,806	505,276
252-799-7054	Community Complex Parking Lot - Resurfacing	-	-	-	34,500	-	-	34,500	-
<b>252</b>	<b>Total Capital</b>	<b>\$ 46,650</b>	<b>\$ 30,890</b>	<b>\$ -</b>	<b>\$ 583,150</b>	<b>\$ -</b>	<b>\$ 314,433</b>	<b>\$ 392,306</b>	<b>\$ 505,276</b>
252-000-8000	Principal Expense	\$ 1,155,000	\$ 1,415,000	\$ 1,400,000	\$ 1,460,000	-	\$ 1,460,000	\$ 1,185,551	-
252-000-8100	Interest Expense	3,898,175	3,850,084	3,799,225	3,765,406	-	3,765,406	4,042,969	-
252-000-8200	Costs of Issuance	-	-	-	-	-	-	-	-
<b>252</b>	<b>Total Debt Service</b>	<b>\$ 5,053,175</b>	<b>\$ 5,265,084</b>	<b>\$ 5,199,225</b>	<b>\$ 5,225,406</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,225,406</b>	<b>\$ 5,228,520</b>
<b>252</b>	<b>TOTAL EXPENSES - PPFA Authority Bonds</b>	<b>\$ 5,099,825</b>	<b>\$ 5,295,974</b>	<b>\$ 5,199,225</b>	<b>\$ 5,808,556</b>	<b>\$ -</b>	<b>\$ 314,433</b>	<b>\$ 5,617,712</b>	<b>\$ 5,733,796</b>
<b>252</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (5,367,835)</b>	<b>\$ (1,121,572)</b>	<b>\$ (1,100,436)</b>	<b>\$ (1,744,889)</b>	<b>\$ -</b>	<b>\$ (314,433)</b>	<b>\$ (1,554,045)</b>	<b>\$ (1,968,390)</b>



# **STREET PROJECT FUNDS**

STREET PROJECTS 2018-2019

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>Gas Tax Fund</b>									
325-000-5220	Gas Tax 2105	\$ 125,453	\$ 118,966	\$ 116,054	\$ 131,299	\$ 3,067	\$ -	\$ 134,366	\$ 130,863
325-000-5221	Gas Tax 2106	78,948	73,507	71,315	84,100	1,890	-	85,990	79,240
325-000-5222	Gas Tax 2107	161,311	144,702	156,448	169,619	4,089	-	173,708	162,362
325-000-5223	Gas Tax 2107.5	10,000	5,000	-	5,000	-	-	5,000	5,000
325-000-5224	Gas Tax 2103	218,521	97,256	49,601	90,446	9,327	-	99,773	174,262
325-000-5225	Gas Tax SB1	-	-	-	700,000	(546,517)	-	153,483	403,295
325-000-5600	Interest Income	385	131	789	500	-	-	500	500
<b>325</b>	<b>Total Revenue</b>	<b>\$ 594,617</b>	<b>\$ 439,562</b>	<b>\$ 394,207</b>	<b>\$ 1,180,964</b>	<b>\$ (528,144)</b>	<b>\$ -</b>	<b>\$ 652,820</b>	<b>\$ 955,522</b>
<b>Expenses</b>									
325-999-9000	To General Fund	\$ 518,253	\$ 516,853	\$ 350,000	\$ 325,000	\$ -	\$ -	\$ 325,000	\$ 325,000
325-999-9017	Transfer to Garbage Fund	-	-	-	-	-	-	-	-
325-999-9012	To Street Projects Fund	167,049	58,000	74,877	205,500	-	-	205,500	145,255
<b>325</b>	<b>Total Transfers</b>	<b>\$ 685,302</b>	<b>\$ 574,853</b>	<b>\$ 424,877</b>	<b>\$ 530,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 530,500</b>	<b>\$ 470,255</b>
<b>325</b>	<b>TOTAL EXPENSES - Gas Tax</b>	<b>\$ 685,302</b>	<b>\$ 574,853</b>	<b>\$ 424,877</b>	<b>\$ 530,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 530,500</b>	<b>\$ 470,255</b>
<b>325</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (90,684)</b>	<b>\$ (135,291)</b>	<b>\$ (30,670)</b>	<b>\$ 650,464</b>	<b>\$ (528,144)</b>	<b>\$ -</b>	<b>\$ 122,320</b>	<b>\$ 485,267</b>

Account Number	Description	2014-15	2015-16	Audited As of: 02/01/18 2016-17	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		Actual	Actual	Actual					
<b>LTF - Street Projects</b>									
326-000-5230	SB325 (LTF)	\$ 543,313	\$ -	\$ 107,206	\$ 82,682	\$ -	\$ -	\$ 82,682	\$ 17,670
326-000-5600	Interest Income	1,007	1,129	3,068	1,000			1,000	1,000
<b>326</b>	<b>Total Revenue</b>	<b>\$ 544,320</b>	<b>\$ 1,129</b>	<b>\$ 110,274</b>	<b>\$ 83,682</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,682</b>	<b>\$ 18,670</b>
<b>Expenses</b>									
326-000-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
326-000-6410	Departmental Supplies	453	-	-	-			-	-
<b>326</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 453</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
326-000-7501	Computer Equipment	\$ 9,752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>326</b>	<b>Total Capital</b>	<b>\$ 9,752</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
326-999-9012	To Street 327 Fund	\$ 253,000	\$ 317,584	\$ 150,000	\$ 83,682	\$ -	\$ -	\$ 83,682	\$ 157,562
326-999-9013	To LTF Non-Motorized	7,114	-	-	-			-	-
<b>326</b>	<b>Total Transfers</b>	<b>\$ 260,114</b>	<b>\$ 317,584</b>	<b>\$ 150,000</b>	<b>\$ 83,682</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,682</b>	<b>\$ 157,562</b>
<b>326</b>	<b>TOTAL EXPENSES - LTF Projects</b>	<b>\$ 270,319</b>	<b>\$ 317,584</b>	<b>\$ 150,000</b>	<b>\$ 83,682</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,682</b>	<b>\$ 157,562</b>
<b>326</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 274,001</b>	<b>\$ (316,455)</b>	<b>\$ (39,726)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (138,892)</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Street Projects</b>									
327-000-5240	RSTP	\$ -	\$ -	\$ 662,926	\$ -	\$ -	\$ -	\$ -	\$ -
327-000-5240	Breakdown-Ward Overlay	-	1,594	-	-	-	-	-	-
327-000-5240	Breakdown-Intersect Improv Sperry/DelPuerto	-	-	-	584,860	-	-	584,860	87,729
327-000-5240	Breakdown-Sperry Avenue Improv (Baldwin to Hwy 33)	-	-	-	220,869	-	-	220,869	507,428
327-000-5240	Breakdown-M St/Hwy33	8,652	-	-	-	-	-	-	-
327-000-5245	CMAQ	-	-	-	-	-	-	-	-
327-000-5245	Breakdown-Intersect Improv Sperry/DelPuerto (CMAQ)	-	-	-	212,186	-	-	212,186	244,014
327-000-5245	Breakdown-Signal-N. 1st/Walnut Ave	-	-	-	-	-	-	-	-
327-000-5245	Breakdown-Signal-Hartley/Walnut Ave	-	-	-	-	-	-	-	-
327-000-5245	Breakdown-Intersect Improv (Ward/Am Eagle)	-	42,035	-	-	-	-	-	-
327-000-5245	Breakdown-Inter Ward/Las Palmas	45,225	-	148,858	-	-	-	-	-
327-000-5245	Breakdown-Roundabout - Salado / 7th Street	-	-	-	54,167	-	-	54,167	325,000
327-000-5250	TEA	2,370	(1,429)	24,569	-	-	-	-	-
327-000-5600	Interest Income	-	2,744	5,141	-	-	-	-	-
327-000-5700	ATP Grant Funding	124,103	28,384	(13,994)	200,000	-	-	200,000	958,000
327-000-5702	HBP Federal Grant Funding	-	-	-	-	-	-	-	243,458
327-998-5903	From Sewer Fund	50,000	-	-	-	-	-	-	-
327-998-5904	From Water Capital O&M	150,000	-	-	-	-	-	-	-
327-998-5905	From Gas Tax Fund	167,049	58,000	74,877	888,500	-	-	888,500	145,255
327-998-5905	Sperry Avenue Improvement betw Baldwin Rd to HWY 33 Design and Construction	-	-	-	-	-	-	-	192,572
327-998-5905	Street maintenance projects	-	-	-	-	-	-	-	210,723
327-998-5906	From BAD - Slurry Seal	335,385	147,235	-	-	-	-	-	-
327-998-5915	From LTF	253,000	317,584	150,000	83,682	-	-	83,682	157,562
327-998-5922	From Street Impact Fees/I-5 Interchange	350,000	945,000	-	800,000	306,871	-	1,106,871	1,188,852
327-998-5911	From CFD 2005-1	241,243	-	-	-	-	-	-	-
327-998-5902	From Garbage Fund	100,000	100,000	100,000	-	-	-	-	-
<b>327</b>	<b>Total Revenue</b>	<b>\$ 1,827,027</b>	<b>\$ 1,641,147</b>	<b>\$ 1,152,376</b>	<b>\$ 3,044,264</b>	<b>\$ 306,871</b>	<b>\$ -</b>	<b>\$ 3,351,135</b>	<b>\$ 4,260,593</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>Expenses</b>									
327-000-6240	General Contract Services	\$ 1,985	\$ 4,294	\$ 1,391	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,000
327-000-6410	Departmental Supplies	11,087	39,613	65,633	60,000			60,000	60,000
327-000-7553	Street Repairs	12,945	5,046	-	-			-	-
327-000-7558	Signal-Ward & American Eagle-Design	(1,000)	-	-	-			-	-
327-000-7567	Sidewalk Repairs Projects	-	-	-	-			-	-
327-000-7569	Curb and Gutter Program ( Gas Tax)	6,890	709	2	-			-	-
327-000-7570	Overlay - South 1st	-	-	-	-			-	-
327-000-7570	Overlay - Ward Ave - RSTP	8,651	2,158	795,058	-			-	-
327-000-7583	Roundabout/Splitter Islands Con	2,370	28	-	-			-	-
327-000-7585	Intersect Improv (Sperry/DelPuerto) (CMAQ)	1,880	3,435	64,535	1,140,257	306,871	(217,069)	1,230,059	217,069
327-000-7586	Signal-N. 1st/Walnut Ave	2,070	-	6,931	-			-	-
327-000-7587	Signal-Hartley/Walnut Ave	18,058	12	-	-			-	-
327-000-7591	Striping Program -Gas Tax	41,119	50,065	-	-			-	-
327-000-7593	Apricot Fiesta Striping - Gas Tax	5,032	8,887	10,469	10,000			10,000	10,000
327-000-7594	Slurry Seal - Project Phase 1	535,385	147,235	-	-			-	-
327-000-7595	Signal-Ward & American Eagle-Construction	23,218	-	-	-			-	-
327-000-7600	Message Board ( Gas Tax)	-	-	-	-			-	-
327-000-7601	Trailer for Roller (Gas Tax)	-	-	28,418	-			-	-
327-000-7602	Dumpbed Trailer Streets (Gas Tax)	-	-	-	-			-	-
327-000-7575	Intersect Improv (Ward/Las Palmas)	120	62,818	524,484	-			-	-
327-000-7576	I-5 Interchange PA & ED Study (Aqueduct)	350,000	350,000	-	-			-	1,470,000
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	27,220	-	-			-	-
327-000-7608	Rogers Road Bridge	-	-	11,288	536,400		(275,000)	261,400	275,000
327-000-7609	Compaction Vibratory Plate	-	4,951	-	-			-	-
327-000-7610	ATP Cycle 3	-	2,383	2,154	-			-	-
327-000-7611	Safety Improvement along Ward/Las Palmas Design	-	-	57	60,000		(17,670)	42,330	17,670
327-000-7612	Retro Relectivity Project	-	-	-	30,000		(30,000)	-	30,000
327-000-7613	Sperry Avenue Improv (Baldwin to Hwy 33)	-	-	-	249,484		(226,484)	23,000	725,349
327-000-7614	Traffic Signs	-	-	-	10,000		(10,000)	-	10,000
327-000-7615	Battery Back-Up Sytems	-	-	-	15,500			15,500	-
327-000-7616	Bridge widening for CA aqueduct - Design	-	-	-	1,050,000			1,050,000	-
327-000-7617	Stripping -East of Ward Ave	-	-	-	100,000		(100,000)	-	100,000
327-000-7619	Roundabout - Salado/7th Street	-	-	13,573	68,000		(68,000)	-	476,000
327-000-7620	Street Maintenance - SB1	-	-	-	700,000	(546,517)		153,483	364,206
327-000-7621	Ninth Street Improvements	-	-	-	-			-	817,000
<b>327</b>	<b>Total Capital</b>	<b>\$ 1,390,311</b>	<b>\$ 708,855</b>	<b>\$ 1,523,994</b>	<b>\$ 4,032,641</b>	<b>\$ (239,646)</b>	<b>\$ (944,223)</b>	<b>\$ 2,848,772</b>	<b>\$ 4,575,294</b>
<b>327</b>	<b>TOTAL EXPENSES - Street Projects</b>	<b>\$ 1,390,311</b>	<b>\$ 708,855</b>	<b>\$ 1,523,994</b>	<b>\$ 4,032,641</b>	<b>\$ (239,646)</b>	<b>\$ (944,223)</b>	<b>\$ 2,848,772</b>	<b>\$ 4,575,294</b>
<b>327</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 436,716</b>	<b>\$ 932,292</b>	<b>\$ (371,619)</b>	<b>\$ (988,377)</b>	<b>\$ 546,517</b>	<b>\$ 944,223</b>	<b>\$ 502,363</b>	<b>\$ (314,701)</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected	Budget
				As of: 02/01/18				Budget 2017-18	Budget 2018-19
<b>LTF - Non Motorized</b>									
328-000-5231	Non Motorized Funds	\$ 18,530	\$ -	\$ 15,485	\$ -	\$ -	\$ -	\$ -	\$ -
328-000-5245	CMAQ Ward Avenue Bike Path	-	-	-	-	-	-	-	-
328-998-5915	Transfer from LTF	7,114	-	-	-	-	-	-	-
328-000-5600	Interest Income	61	85	211	-	-	-	-	-
<b>328</b>	<b>Total Revenue</b>	<b>\$ 25,705</b>	<b>\$ 85</b>	<b>\$ 15,696</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenses</b>									
328-000-7566	Non Motorized Projects - Bike Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
328-000-7567	Non Motorized Projects-Sidewalks	18,530	975	-	-	-	-	-	-
328-000-7570	Bike Lane Striping	-	-	-	5,590	-	-	5,590	5,590
<b>328</b>	<b>Total Capital</b>	<b>\$ 18,530</b>	<b>\$ 975</b>	<b>\$ -</b>	<b>\$ 5,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,590</b>	<b>\$ 5,590</b>
<b>328</b>	<b>TOTAL EXPENSES - Non Motorized</b>	<b>\$ 18,530</b>	<b>\$ 975</b>	<b>\$ -</b>	<b>\$ 5,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,590</b>	<b>\$ 5,590</b>
<b>328</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 7,175</b>	<b>\$ (891)</b>	<b>\$ 15,696</b>	<b>\$ (5,590)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,590)</b>	<b>\$ (5,590)</b>
<b>Measure L</b>									
329-000-5022	Local Streets & Roads Revenue	\$ -	\$ -	\$ -	875,441	\$ -	\$ -	875,441	\$ 865,202
329-000-5023	Traffic Management Revenue	-	-	-	-	-	-	-	173,040
329-000-5024	Bike and Pedestrian Improvements Revenue	-	-	-	-	-	-	-	86,520
329-000-5600	Interest Income	-	-	-	-	-	-	-	-
<b>329</b>	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>875,441</b>	<b>\$ -</b>	<b>\$ -</b>	<b>875,441</b>	<b>\$ 1,124,762</b>
<b>Expenses</b>									
329-000-7100	Street maintenance projects- Slurry seal	\$ -	\$ -	\$ -	875,441	\$ -	(875,441)	\$ -	673,000
329-000-7101	Street maintenance projects-Las Palmas Overlay	-	-	-	-	-	-	-	75,000
329-000-7200	Traffic Management projects (10%)	-	-	-	-	-	-	-	197,727
329-000-7300	Bike/Ped projects (5%)	-	-	-	-	-	-	-	87,000
<b>329</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>875,441</b>	<b>\$ -</b>	<b>(875,441)</b>	<b>\$ -</b>	<b>1,032,727</b>
<b>329</b>	<b>TOTAL EXPENSES - Measure L</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>875,441</b>	<b>\$ -</b>	<b>(875,441)</b>	<b>\$ -</b>	<b>1,032,727</b>
<b>329</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>875,441</b>	<b>\$ 875,441</b>	<b>\$ 92,035</b>



# RECREATION & OTHER FUNDS

RECREATION FUNDS - OTHER 2018-2019

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected	Budget 2018-19	
				As of: 02/01/18				2016-17 Actual		Budget 2017-18
<b>Beautification Committee</b>										
305-000-5600	Interest Income	\$ 104	\$ 123	\$ 216	\$ 100	\$ -	\$ -	\$ 100	\$ 100	
305-000-5705	Donations	-	-	200	-	-	-	-	-	
<b>305</b>	<b>Total Revenue</b>	<b>\$ 104</b>	<b>\$ 123</b>	<b>\$ 416</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>	
<b>Expenses</b>										
305-000-6310	Facility Maintenance/Projects	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	-	
305-000-6410	Departmental Supplies/Programs	-	-	257	975	-	-	975	-	
<b>305</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 257</b>	<b>\$ 975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 975</b>	<b>\$ -</b>	
<b>305</b>	<b>TOTAL EXPENSES - Beautification</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 257</b>	<b>\$ 975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 975</b>	<b>\$ -</b>	
<b>305</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 104</b>	<b>\$ 123</b>	<b>\$ 159</b>	<b>\$ (875)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (875)</b>	<b>\$ 100</b>	

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Aquatic Center Construction</b>									
430-000-5122	Aquatic Center Fee	\$ 2,904	\$ 6,423	\$ 10,164	\$ 75,037			\$ 75,037	\$ 16,764
430-000-5600	Interest Income	106	146	306	100			100	100
430-000-5705	Donations	-	-	-	-			-	-
<b>430</b>	<b>Total Revenue</b>	<b>\$ 3,010</b>	<b>\$ 6,569</b>	<b>\$ 10,470</b>	<b>\$ 75,137</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,137</b>	<b>\$ 16,864</b>
<b>430</b>	<b>TOTAL EXPENSES - Aquatic Center</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>430</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 3,010</b>	<b>\$ 6,569</b>	<b>\$ 10,470</b>	<b>\$ 75,137</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,137</b>	<b>\$ 16,864</b>



# ENTERPRISE FUNDS

ENTERPRISE FUNDS 2018-2019

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
<b>GARBAGE</b>									
600-000-5030	Franchise Fees	\$ 22,625	\$ 23,004	\$ 29,046	\$ 24,203		\$ 24,203	\$ 31,542	
600-000-5210	AB939 Recycling	9,765	8,242	-	10,000		10,000	10,000	
600-000-5235	Highway Maintenance (SWEEP)	4,320	4,680	3,600	4,320		4,320	4,320	
600-000-5332	Garbage Services	2,560,549	2,689,446	2,812,585	2,882,479		2,882,479	3,076,240	
600-000-5333	Garbage Services Bertolotti	12	(38)	19	-		-	20	
600-000-5600	Interest Income	1,353	2,297	6,113	1,000		1,000	2,000	
600-000-5700	Late Fee	70,409	75,396	75,839	70,000		70,000	70,000	
600-998-5905	Transfer from Gas Tax	-	-	-	-		-	-	
<b>600</b>	<b>Total Revenue</b>	<b>\$ 2,669,033</b>	<b>\$ 2,803,142</b>	<b>\$ 2,927,302</b>	<b>\$ 2,992,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,992,001</b>	<b>\$ 3,194,122</b>
<b>Expenses</b>									
600-790-6001	Salaries & Wages, Full-Time	\$ 139,031	\$ 153,928	\$ 230,482	\$ 245,886	\$ 20,487	\$ 266,373	\$ 253,595	
600-790-6002	Salaries & Wages, Part-Time	33,425	36,766	46,530	64,603		64,603	77,706	
600-790-6005	Overtime	385	1,517	2,443	2,000		2,000	5,200	
600-790-6100	FICA/Medicare - Employer	4,212	4,493	6,648	8,466		8,466	9,697	
600-790-6105	Retirement	19,304	6,247	48,828	36,793		36,793	30,154	
600-790-6110	Worker's Compensation	7,553	9,849	8,734	10,809		10,809	11,183	
600-790-6120	Medical Insurance	52,743	56,482	74,725	81,266		81,266	84,435	
600-790-6123	Post Retirement Medical Insurance	32,291	36,916	41,041	3,343		3,343	4,138	
600-790-6125	Dental Insurance	3,895	4,556	6,446	7,960		7,960	8,646	
600-790-6130	Vision Insurance	723	921	1,272	1,194		1,194	1,293	
600-790-6135	Life Insurance	1,229	854	1,391	1,824		1,824	1,521	
600-790-6145	Tuition Reimbursement	-	-	-	1,500		1,500	1,500	
600-790-6160	Compensated Absences	3,928	5,025	(837)	-		-	-	
<b>600-790</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 298,720</b>	<b>\$ 317,555</b>	<b>\$ 467,701</b>	<b>\$ 465,646</b>	<b>\$ 20,487</b>	<b>\$ -</b>	<b>\$ 486,133</b>	<b>\$ 489,068</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
600-790-6200	Fiscal Service	\$ 6,000	\$ 2,200	\$ 4,350	\$ 5,000			\$ 5,000	\$ 5,000
600-790-6205	Legal Services	-	-	-	-			-	-
600-790-6220	Technical Services	1,629	1,629	1,665	2,677			2,677	3,400
600-790-6222	IT Services	14,518	11,101	12,675	18,941		1,830	20,771	23,445
600-790-6221	Consulting Services	-	-	-	12,500			12,500	18,500
600-790-6240	General Contract Services	1,479,156	1,453,606	1,501,316	1,520,858			1,520,858	1,562,986
600-790-6241	Contract Service - St Sweeping	156,000	156,000	156,000	176,800			176,800	176,800
600-790-6250	Insurance	68,078	94,794	105,330	115,694			115,694	112,061
600-790-6300	Equipment Maintenance	-	23	-	400			400	400
600-790-6310	Alley/Sidewalk Maintenance	2,412	720	-	5,000			5,000	5,000
600-790-6315	Vehicle Maintenance	4,001	4,874	2,486	8,950			8,950	8,250
600-790-6400	Office Supplies	3,144	3,728	3,271	3,500			3,500	3,500
600-790-6405	Postage	10,323	8,938	10,246	10,000			10,000	10,000
600-790-6410	Departmental Supplies	1,004	2,068	4,784	5,700			5,700	5,700
600-790-6415	Small Tools/Shop Supplies	332	1,528	1,564	2,000			2,000	2,000
600-790-6425	Fuel	1,227	1,697	1,429	3,000			3,000	3,000
600-790-6430	Chemicals	-	-	160	-			-	-
600-790-6435	Safety Supplies	496	917	823	1,054			1,054	1,250
600-790-6440	Uniforms	2,301	1,757	3,516	3,347			3,347	3,350
600-790-6500	Rents & Leases, Equipment	9,816	8,810	10,747	11,667			11,667	12,000
600-790-6600	Printing	283	-	-	-			-	-
600-790-6605	Advertising	2,855	2,799	3,931	7,000	(500)		6,500	8,600
600-790-6610	Training & Travel	1,407	575	1,090	1,560			1,560	1,560
600-790-6620	Dues & Publications	-	15	15	150	500		650	1,300
600-790-6625	Medical Services	610	65	90	500			500	500
600-790-6700	Telephone	2,164	4,015	3,898	4,250			4,250	4,250
600-790-6760	Permits & Fees	-	-	264	100			100	100
600-790-6895	Depreciation Expense	2,961	5,630	8,648	-			-	-
600-790-6896	Utility Service Write-off	-	-	-	28,000			28,000	28,000
600-000-6995	Capit Contrib to City of Patt	-	1,582	-	-			-	-
<b>600-790</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 1,770,718</b>	<b>\$ 1,769,070</b>	<b>\$ 1,838,298</b>	<b>\$ 1,948,648</b>	<b>\$ -</b>	<b>\$ 1,830</b>	<b>\$ 1,950,478</b>	<b>\$ 2,000,952</b>
600-790-7501	Computer Equipment	\$ -	\$ -	\$ -	\$ 4,000			\$ 4,000	\$ 3,300
600-790-7504	Vehicles	-	-	-	7,634			7,634	-
600-790-7560	Machinery & Equipment Expense	-	-	-	-			-	-
600-790-7573	Recycling Program	-	-	-	-			-	11,000
<b>600-790</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,634</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,634</b>	<b>\$ 14,300</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
600-999-9000	To General Fund	\$ 345,611	\$ 345,611	\$ 387,455	\$ 434,573			\$ 434,573	\$ 448,204
600-999-9012	To Streets Fund	100,000	100,000	100,000	100,000			100,000	100,000
<b>600-790</b>	<b>Total Transfers/Debt Service</b>	<b>\$ 445,611</b>	<b>\$ 445,611</b>	<b>\$ 487,455</b>	<b>\$ 534,573</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 534,573</b>	<b>\$ 548,204</b>
<b>600-790</b>	<b>TOTAL EXPENSES - Garbage/St Sw</b>	<b>\$ 2,515,049</b>	<b>\$ 2,532,236</b>	<b>\$ 2,793,454</b>	<b>\$ 2,960,500</b>	<b>\$ 20,487</b>	<b>\$ 1,830</b>	<b>\$ 2,982,817</b>	<b>\$ 3,052,523</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 153,984</b>	<b>\$ 270,906</b>	<b>\$ 133,849</b>	<b>\$ 31,501</b>	<b>\$ (20,487)</b>	<b>\$ (1,830)</b>	<b>\$ 9,184</b>	<b>\$ 141,599</b>
<b>SEWER FUND</b>									
605-000-5141	Pool Const Fee	\$ 2,600	\$ 2,400	\$ 3,800	\$ 2,400		\$ 200	\$ 2,600	\$ 2,500
605-000-5300	Administration Fee	2,664	8,785	9,533	3,000		373	3,373	5,000
605-000-5315	Rental Income	14,120	21,828	9,874	15,000			15,000	15,274
605-000-5331	Sewer Service	3,055,827	3,203,774	3,490,691	3,733,283			3,733,283	4,018,987
605-000-5332	Sewer Service - Diablo Grande	168,802	327,330	401,079	304,668			304,668	299,070
605-000-5520	Code Enforcement	1,500	1,000	12,000	5,000			5,000	5,000
605-000-5600	Interest Income	3,278	3,751	9,728	4,000			4,000	4,000
605-000-5700	Late Fee	88,669	89,815	94,123	90,000			90,000	90,000
605-000-5710	Sale of Surplus/Salvage	1,225	-	-	3,500			3,500	1,000
605-000-5795	Miscellaneous Reimbursement	148	394	55	150		1,738	1,888	150
605-000-5796	Public Works Salary Reimbursement	4,487	2,033	631	2,000			2,000	2,000
605-000-5798	Solar Rebate TID	70,524	78,748	70,794	70,000			70,000	70,000
<b>605</b>	<b>Total Revenue</b>	<b>\$ 3,413,844</b>	<b>\$ 3,739,859</b>	<b>\$ 4,102,310</b>	<b>\$ 4,233,001</b>	<b>\$ -</b>	<b>\$ 2,311</b>	<b>\$ 4,235,312</b>	<b>\$ 4,512,981</b>
605-998-5900	From General Fund	\$ -	\$ 56,909	\$ 63,369	\$ 70,163			\$ 70,163	\$ 33,375
605-998-5906	From BAD Districts	110,970	98,465	94,350	-			-	-
<b>605</b>	<b>Total Revenue - Transfers From</b>	<b>\$ 110,970</b>	<b>\$ 155,374</b>	<b>\$ 157,718</b>	<b>\$ 70,163</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,163</b>	<b>\$ 33,375</b>
<b>605</b>	<b>TOTAL REVENUE</b>	<b>\$ 3,524,814</b>	<b>\$ 3,895,233</b>	<b>\$ 4,260,028</b>	<b>\$ 4,303,164</b>	<b>\$ -</b>	<b>\$ 2,311</b>	<b>\$ 4,305,475</b>	<b>\$ 4,546,356</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Expenses</b>									
605-790-6001	Salaries & Wages, Full-Time	\$ 568,482	\$ 598,601	\$ 789,236	\$ 898,629	\$ (9,259)		\$ 889,370	\$ 956,554
605-790-6002	Salaries & Wages, Part-Time	29,669	39,716	32,858	31,917			31,917	53,451
605-790-6003	Salaries & Wages, Part-Time - Vegetation	-	-	-	21,534			21,534	-
605-790-6005	Overtime	24,252	19,097	27,788	25,914			25,914	31,000
605-790-6100	FICA/Medicare - Employer	10,001	9,250	11,960	17,263			17,263	18,409
605-790-6105	Retirement	88,308	(68,149)	266,621	141,782			141,782	155,390
605-790-6110	Worker's Compensation	39,952	47,632	53,915	67,596			67,596	81,269
605-790-6120	Medical Insurance	200,652	200,036	227,328	252,629			252,629	277,108
605-790-6123	Post Retirement Health Benefits	171,421	185,298	183,465	10,181			10,181	11,952
605-790-6125	Dental Insurance	15,295	15,099	18,997	24,240			24,240	24,975
605-790-6130	Vision Insurance	2,580	3,105	3,752	3,636			3,636	3,735
605-790-6135	Life Insurance	2,869	3,320	4,262	5,067			5,067	4,809
605-790-6145	Tuition Reimbursement	500	1,412	1,412	1,500			1,500	1,500
605-790-6160	Compensated Absences	30,980	51,404	(22,434)	-			-	-
<b>605-790</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 1,184,961</b>	<b>\$ 1,105,823</b>	<b>\$ 1,599,162</b>	<b>\$ 1,501,889</b>	<b>\$ (9,259)</b>	<b>\$ -</b>	<b>\$ 1,492,630</b>	<b>\$ 1,620,151</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
605-790-6200	Fiscal Service	\$ 11,369	\$ 3,243	\$ 6,771	\$ 14,160			\$ 14,160	\$ 14,160
605-790-6205	Legal Services	2,400	1,360	4,707	5,000			5,000	5,000
605-790-6220	Technical Services	51,119	62,916	56,960	55,000			55,000	55,000
605-790-6221	Consulting Services	56,797	63,744	71,292	124,500			124,500	81,000
605-790-6222	IT Services	29,405	27,374	35,986	36,000		11,093	47,093	45,910
605-790-6240	General Contract Services	111,849	167,595	140,321	173,112			173,112	173,118
605-790-6241	Vegetation Management Services	-	-	2,343	6,304			6,304	6,304
605-790-6250	Insurance	68,078	94,794	105,330	115,694			115,694	112,061
605-790-6300	Equipment Maintenance	60,777	49,887	64,988	62,000			62,000	65,000
605-790-6305	Building Maintenance	-	-	-	-			-	-
605-790-6310	Facility Maintenance	4,249	718	4,703	5,000			5,000	5,000
605-790-6315	Vehicle Maintenance	18,452	20,637	17,120	15,246			15,246	15,500
605-790-6400	Office Supplies	3,788	4,401	3,954	4,500			4,500	4,500
605-790-6405	Postage	11,362	9,923	11,241	11,000			11,000	11,000
605-790-6410	Departmental Supplies	10,644	8,729	11,588	15,000			15,000	15,000
605-790-6415	Small Tools/Shop Supplies	5,563	10,167	15,462	6,000		4,043	10,043	6,000
605-790-6425	Fuel	15,563	13,828	10,401	16,762			16,762	15,000
605-790-6430	Chemicals	45,947	57,593	42,594	50,000			50,000	50,000
605-790-6435	Safety Supplies	4,624	4,238	4,389	5,775			5,775	4,000
605-790-6440	Uniforms	5,619	3,922	6,719	6,269			6,269	6,300
605-790-6500	Rents & Leases, Equipment	11,228	10,410	18,500	30,880	1,000		31,880	16,352
605-790-6600	Printing	283	-	-	-			-	-
605-790-6605	Advertising	2,490	4,285	3,751	5,000	(1,000)		4,000	5,000
605-790-6610	Training & Travel	6,863	9,311	6,299	6,249			6,249	6,440
605-790-6620	Dues & Publications	1,010	2,346	1,807	2,500			2,500	2,500
605-790-6625	Medical Services	318	304	65	500			500	500
605-790-6700	Telephone	6,997	11,002	13,316	9,720			9,720	9,720
605-790-6715	Utilities - WWTP	30,262	36,758	39,321	35,000			35,000	35,000
605-790-6750	Property/Irrigation Tax	6,549	6,773	6,836	6,900		191	7,091	7,100
605-790-6760	Permits & Fees	18,602	17,052	17,196	18,000			18,000	18,000
605-790-6895	Depreciation Expense	1,604,384	1,656,517	1,676,719	-			-	-
605-790-6899	Miscellaneous Expense	-	-	-	-			-	-
605-000-6995	Capit Contrib to City of Patt	-	1,582	-	-			-	-
<b>605-790</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 2,206,592</b>	<b>\$ 2,361,513</b>	<b>\$ 2,400,680</b>	<b>\$ 842,071</b>	<b>\$ -</b>	<b>\$ 15,327</b>	<b>\$ 857,398</b>	<b>\$ 790,465</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
605-790-7501	Computer Equipment	\$ 533	\$ -	\$ 2,448	\$ 6,000			\$ 6,000	\$ 32,000
605-790-7504	Vehicle	-	-	30,936	49,667		2,064	51,731	-
605-790-7550	Improvement Expense	5,900	1,665	(38,884)	40,000		13,697	53,697	20,000
605-790-7560	Machinery & Equipment Expense	-	4,015	429	10,000			10,000	47,200
<b>605-790</b>	<b>Total Capital</b>	<b>\$ 6,433</b>	<b>\$ 5,680</b>	<b>\$ (5,070)</b>	<b>\$ 105,667</b>	<b>\$ -</b>	<b>\$ 15,761</b>	<b>\$ 121,428</b>	<b>\$ 99,200</b>
605-790-8003	Principal Expense SRF Loan	\$ -	\$ -	\$ (0)	\$ 40,596			\$ 40,596	\$ 41,651
605-790-8006	Principal Expense - Banc of America	-	-	(497)	72,017			72,017	9,433
605-790-8100	Interest Expense	(1,499)	-	(919)	-			-	-
605-790-8103	Interest Expense SRF Loan	19,089	18,111	17,109	16,080			16,080	15,024
605-790-8106	Interest Expense - Banc of America	31,984	54,870	53,699	51,076			51,076	49,119
605-000-8200	Cost of Issuance	1,625	1,625	1,625	-		70,278	70,278	1,625
605-790-8007	Principal Expense - CEC Loan	-	-	-	191,847			191,847	193,770
605-790-8107	Principal Interest - CEC Loan	42,420	26,644	24,688	22,783			22,783	20,859
<b>605-790</b>	<b>Total Debt Service</b>	<b>\$ 93,619</b>	<b>\$ 101,249</b>	<b>\$ 95,704</b>	<b>\$ 394,399</b>	<b>\$ -</b>	<b>\$ 70,278</b>	<b>\$ 464,677</b>	<b>\$ 331,481</b>
605-999-9000	To General Fund	\$ 471,507	\$ 471,507	\$ 493,588	\$ 551,357			\$ 551,357	\$ 577,464
605-999-9003	To Sewer Capital - Fees	360,000	178,000	630,000	630,000			630,000	320,000
605-999-9012	To Streets Fund	50,000	-	-	-			-	-
605-999-9015	To PPFA Sewer Authority Bonds	215,838	213,563	216,287	213,488		(37)	213,451	215,595
<b>605-790</b>	<b>Total Transfers</b>	<b>\$ 1,097,345</b>	<b>\$ 863,070</b>	<b>\$ 1,339,875</b>	<b>\$ 1,394,845</b>	<b>\$ -</b>	<b>\$ (37)</b>	<b>\$ 1,394,808</b>	<b>\$ 1,113,059</b>
<b>605-790</b>	<b>TOTAL EXPENSES - WWTP</b>	<b>\$ 4,588,950</b>	<b>\$ 4,437,336</b>	<b>\$ 5,430,352</b>	<b>\$ 4,238,871</b>	<b>\$ (9,259)</b>	<b>\$ 101,329</b>	<b>\$ 4,330,941</b>	<b>\$ 3,954,356</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>Expenses - Collections</b>									
605-791-6001	Salaries & Wages, Full-Time	\$ 185,542	\$ 199,942	\$ 229,638	\$ 289,182	\$ (47,892)		\$ 241,289	\$ 310,539
605-791-6005	Overtime	10,218	8,349	17,267	14,000			14,000	14,000
605-791-6100	FICA/Medicare - Employer	2,818	2,997	3,346	4,323			4,323	4,706
605-791-6105	Retirement	32,235	50,126	39,944	42,920			42,920	52,718
605-791-6110	Worker's Compensation	15,293	18,341	23,060	30,242			30,242	37,046
605-791-6120	Medical Insurance	74,302	77,865	85,773	93,873			93,873	110,496
605-791-6123	OPEB	2,505	3,709	4,902	4,200			4,200	4,800
605-791-6125	Dental Insurance	6,029	6,634	7,539	10,000			10,000	10,030
605-791-6130	Vision Insurance	995	1,303	1,466	1,500			1,500	1,500
605-791-6135	Life Insurance	833	1,109	1,547	1,799			1,799	1,829
605-791-6145	Tuition Reimbursement	-	-	250	1,500			1,500	1,500
<b>605-791</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 330,770</b>	<b>\$ 370,376</b>	<b>\$ 414,732</b>	<b>\$ 493,539</b>	<b>\$ (47,892)</b>	<b>\$ -</b>	<b>\$ 445,646</b>	<b>\$ 549,162</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
605-791-6220	Technical Services	\$ 4,724	\$ 315	\$ -	\$ 16,017			\$ 16,017	\$ 23,517
605-791-6221	Consulting Services	757	14,374	23,540	30,000			30,000	30,000
605-791-6222	IT Services	10,113	11,001	18,224	24,627		4,121	28,748	30,933
605-791-6240	General Contract Services	4,305	5,825	2,685	6,500			6,500	6,500
605-791-6241	Vegetation Management		-	-	3,529			3,529	-
605-791-6242	Sewer Lateral Maintenance	5,595	2,868	1,903	5,000			5,000	5,000
605-791-6300	Equipment Maintenance	13,893	7,132	24,932	29,435			29,435	29,435
605-791-6315	Vehicle Maintenance	19,328	21,867	25,315	23,100			23,100	23,100
605-791-6400	Office Supplies	1,066	1,969	690	2,000			2,000	2,000
605-791-6410	Departmental Supplies	10,643	9,400	7,861	13,000			13,000	13,000
605-791-6415	Small Tools/Shop Supplies	1,411	2,935	2,523	2,700			2,700	2,700
605-791-6425	Fuel	14,985	11,563	8,853	16,000			16,000	16,000
605-791-6430	Chemicals	-	144	-	5,000			5,000	4,000
605-791-6435	Safety Supplies	1,249	2,152	1,832	2,286			2,286	2,300
605-791-6440	Uniforms	2,927	2,349	5,057	5,500			5,500	5,500
605-791-6500	Rents & Leases - Equipment	4,545	3,543	1,093	1,081		1,394	2,475	5,531
605-791-6605	Advertising	2,844	1,706	1,160	5,500			5,500	5,500
605-791-6610	Training & Travel	3,347	3,820	6,473	6,300			6,300	6,300
605-791-6620	Dues & Publications	580	1,099	978	6,400			6,400	6,400
605-791-6625	Medical Services	748	-	335	500			500	500
605-791-6700	Telephone	2,121	4,599	4,159	4,450			4,450	4,450
605-791-6735	Utilities - Storm Lift Stations	1,361	1,628	1,327	2,100			2,100	2,100
605-791-6736	Utilities - Sewer Lift Stations	1,910	2,917	3,112	3,000			3,000	3,000
605-791-6760	Permits & Fees	10,828	9,210	11,332	11,568			11,568	20,588
<b>605-791</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 119,281</b>	<b>\$ 122,416</b>	<b>\$ 153,385</b>	<b>\$ 225,593</b>	<b>\$ -</b>	<b>\$ 5,515</b>	<b>\$ 231,108</b>	<b>\$ 248,354</b>
605-791-7501	Computer	\$ 1,269	\$ -	\$ 1,265	\$ -			\$ -	\$ -
605-791-7504	Vehicle	-	-	-	-			-	70,000
605-791-7550	Improvements	-	-	-	40,000			40,000	-
605-791-7560	Machinery & Equipment Expense	-	2,890	-	65,000		(40,000)	25,000	65,000
<b>605-791</b>	<b>Total Capital</b>	<b>\$ 1,269</b>	<b>\$ 2,890</b>	<b>\$ 1,265</b>	<b>\$ 105,000</b>	<b>\$ -</b>	<b>\$ (40,000)</b>	<b>\$ 65,000</b>	<b>\$ 135,000</b>

Account Number	Description	Audited As of: 02/01/18			Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
		2014-15 Actual	2015-16 Actual	2016-17 Actual					
605-791-8000	Principal Expense	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
605-791-8100	Interest Expense	958	-	-	-		-	-	
<b>605-791</b>	<b>Total Debt Service</b>	<b>\$ 958</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>605-791</b>	<b>TOTAL EXPENSES - Collections</b>	<b>\$ 452,278</b>	<b>\$ 495,681</b>	<b>\$ 569,383</b>	<b>\$ 824,132</b>	<b>\$ (47,892)</b>	<b>\$ (34,485)</b>	<b>\$ 741,754</b>	<b>\$ 932,516</b>
<b>605</b>	<b>TOTAL EXPENSES - WWTP</b>	<b>\$ 5,041,228</b>	<b>\$ 4,933,017</b>	<b>\$ 5,999,735</b>	<b>\$ 5,063,003</b>	<b>\$ (57,151)</b>	<b>\$ 66,844</b>	<b>\$ 5,072,695</b>	<b>\$ 4,886,872</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (1,516,414)</b>	<b>\$ (1,037,784)</b>	<b>\$ (1,739,706)</b>	<b>\$ (759,839)</b>	<b>\$ 57,151</b>	<b>\$ (64,533)</b>	<b>\$ (767,220)</b>	<b>\$ (340,516)</b>

**SEWER CAPITAL FUND**

606-000-5600	Interest Income	\$ 640	\$ 997	\$ 1,706	\$ 1,200		\$ 1,200	\$ 1,200	
606-000-5795	Miscellaneous Reimb	-	-	-	-		-	-	
606-998-5919	From Sewer Operations	360,000	178,000	630,000	630,000		630,000	320,000	
606-998-5911	From CFD-Business Park	-	123,000	155,646	-		-	1,997,870	
606-998-5903	From Sewer Impact	126,592	(5,984)	100,000	100,000		100,000	34,489	
606-998-5920	From Storm Impact	(4,371)	-	-	-		-	-	
<b>606</b>	<b>Total Revenue</b>	<b>\$ 482,860</b>	<b>\$ 296,013</b>	<b>\$ 887,352</b>	<b>\$ 731,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 731,200</b>	<b>\$ 2,353,559</b>
	<b>Expenses</b>								
	<i>(All Capitalized in GL)</i>								
606-790-7576	WWTP Expansion - Phase III	\$ -	\$ -	\$ -	\$ 185,000		\$ (180,000)	\$ 5,000	\$ 180,000
606-790-7615	Sewer Master Plan	800	50,850	-	-		-	-	
606-790-7629	SCADA @ WQCF Upgrade	-	-	-	-	10,000	-	10,000	
606-790-7630	SCADA @ Ward Ave/Orange Ave Lift Stations	-	-	118	59,882		(59,882)	-	59,882
606-790-7631	Generator Replacement	-	-	400	140,300		-	140,300	
606-790-7632	First Street Sewer Replacement	-	-	-	50,000		(50,000)	-	50,000
606-790-7633	Sewer Main Trunk Correction (Walnut Ave)	-	-	-	75,000		(75,000)	-	75,000
606-790-7634	WQCF Security & Access Improvements	-	-	-	88,305		(88,305)	-	88,305
606-790-7635	Variable Frequency Drive Replacment	-	-	-	100,000		-	100,000	
606-790-7636	Clarifier improvements WQCF	-	-	-	-	210,000	-	210,000	2,200,000
<b>606</b>	<b>Total Capital</b>	<b>\$ 800</b>	<b>\$ 50,976</b>	<b>\$ 518</b>	<b>\$ 698,487</b>	<b>\$ 220,000</b>	<b>\$ (453,187)</b>	<b>\$ 465,300</b>	<b>\$ 2,653,187</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
606-790-8004	Principal Expense - Stan Cnty EDD Loan	\$ -	\$ -	\$ 100,000	\$ 100,000			\$ 100,000	\$ -
606	<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>
606	<b>TOTAL EXPENSES - Sewer Capital</b>	<b>\$ 800</b>	<b>\$ 50,976</b>	<b>\$ 100,518</b>	<b>\$ 798,487</b>	<b>\$ 220,000</b>	<b>\$ (453,187)</b>	<b>\$ 565,300</b>	<b>\$ 2,653,187</b>
606	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 482,060</b>	<b>\$ 245,037</b>	<b>\$ 786,834</b>	<b>\$ (67,287)</b>	<b>\$ (220,000)</b>	<b>\$ 453,187</b>	<b>\$ 165,900</b>	<b>\$ (299,628)</b>
<b>PPFA Sewer - Authority Bonds</b>									
607-000-5600	Interest Income	\$ 162	\$ 446	\$ 509	\$ -			\$ -	\$ 400
607-998-5903	From Sewer Fund	215,838	213,563	216,287	213,488			213,451	215,595
607	<b>Total Revenue</b>	<b>\$ 216,000</b>	<b>\$ 214,009</b>	<b>\$ 216,796</b>	<b>\$ 213,488</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 213,451</b>	<b>\$ 215,995</b>
607-000-8000	Principal Expense	\$ -	\$ -	\$ -	\$ 70,000		\$ 53,900	\$ 123,900	\$ 102,500
607-000-8100	Interest Expense	150,838	148,563	146,287	143,488		(53,937)	89,551	113,095
607	<b>Total Debt Service</b>	<b>\$ 150,838</b>	<b>\$ 148,563</b>	<b>\$ 146,287</b>	<b>\$ 213,488</b>	<b>\$ -</b>	<b>\$ (37)</b>	<b>\$ 213,451</b>	<b>\$ 215,595</b>
607	<b>TOTAL EXPENSES - PPFA Sewer Authority Bonds</b>	<b>\$ 150,838</b>	<b>\$ 148,563</b>	<b>\$ 146,287</b>	<b>\$ 213,488</b>	<b>\$ -</b>	<b>\$ (37)</b>	<b>\$ 213,451</b>	<b>\$ 215,595</b>
607	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 65,162</b>	<b>\$ 65,446</b>	<b>\$ 70,509</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37</b>	<b>\$ -</b>	<b>\$ 400</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
<b>WATER FUND</b>									
610-000-5330	Water Service	\$ 3,711,668	\$ 3,197,650	\$ 3,442,334	\$ 3,513,078			\$ 3,513,078	\$ 4,469,553
610-000-5341	New Meters New Sites	23,731	26,788	54,300	30,000		5,590	35,590	30,000
610-000-5345	Back Flow Revenue	5,406	12,213	4,201	6,500		4,274	10,774	6,500
610-000-5350	Reconnection Fee	34,260	34,960	39,240	32,000			32,000	35,000
610-000-5355	Construction Water	81,629	11,659	21,833	10,000		5,249	15,249	10,000
610-000-5520	Code Enforcement		6,675	-	3,000			3,000	3,000
610-000-5600	Interest Income	6,074	5,494	7,598	5,000			5,000	5,000
610-000-5700	Late Fee	102,062	89,643	92,820	100,000		-	100,000	100,000
610-000-5701	Credit Card Convenience Fee	7,515	8,830	25,249	5,500			5,500	8,000
610-000-5710	Sale of Surplus/Salvage	518	-	-	1,000			1,000	1,000
610-000-5790	Miscellaneous Revenue	-	115	4,428	-			-	100
610-000-5794	Salary Reimbursement	3,959	559	-	2,000			2,000	2,000
610-000-5796	Public Works Reimbursement	1,708	381	900	2,000		176	2,176	2,000
<b>610</b>	<b>Total Revenue</b>	<b>\$ 3,978,530</b>	<b>\$ 3,394,965</b>	<b>\$ 3,693,299</b>	<b>\$ 3,710,078</b>	<b>\$ -</b>	<b>\$ 15,289</b>	<b>\$ 3,725,367</b>	<b>\$ 4,672,153</b>
<b>Expenses</b>									
610-790-6001	Salaries & Wages, Full-Time	\$ 786,965	\$ 849,057	\$ 974,484	\$ 1,135,713	\$ (31,129)		\$ 1,104,585	\$ 1,198,669
610-790-6002	Salaries & Wages, Part-Time	5,679	12,389	26,464	64,814			64,814	68,060
610-790-6005	Overtime	35,676	43,125	42,305	35,000			35,000	45,000
610-790-6100	FICA/Medicare - Employer	11,684	12,982	15,589	21,593			21,593	23,240
610-790-6105	Retirement	120,256	(33,206)	270,576	176,530			176,530	196,893
610-790-6110	Worker's Compensation	53,185	64,900	53,499	80,642			80,642	98,082
610-790-6115	Unemployment Insurance	2,663	3,160	1,632	500			500	-
610-790-6120	Medical Insurance	270,184	268,565	277,562	302,540			302,540	329,500
610-790-6123	Post Retirement Medical Insurance	175,236	185,861	167,470	12,873			12,873	15,038
610-790-6125	Dental Insurance	21,395	21,066	23,561	30,651			30,651	31,424
610-790-6130	Vision Insurance	3,648	4,382	4,660	4,598			4,598	4,700
610-790-6135	Life Insurance	3,544	4,709	5,372	6,407			6,407	6,088
610-790-6145	Tuition Reimbursement	-	-	-	1,500			1,500	1,500
610-790-6160	Compensated Absences	7,646	(3,025)	19,103	-			-	-
<b>610-790</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 1,497,759</b>	<b>\$ 1,433,967</b>	<b>\$ 1,882,277</b>	<b>\$ 1,873,360</b>	<b>\$ (31,129)</b>	<b>\$ -</b>	<b>\$ 1,842,231</b>	<b>\$ 2,018,194</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
610-790-6200	Fiscal Service	\$ 11,369	\$ 4,593	\$ 6,771	\$ 14,160			\$ 14,160	\$ 14,160
610-790-6205	Legal Services	1,955	17,529	24,500	16,000			16,000	16,000
610-790-6220	Technical Services	26,212	17,910	30,596	43,067			43,067	48,867
610-790-6221	Consulting Services	-	-	16,800	44,500			44,500	5,000
610-790-6222	IT Services	30,836	32,944	47,272	44,530		16,392	60,922	60,886
610-790-6240	General Contract Services	20,947	46,755	35,061	33,384			33,384	33,384
610-790-6241	Vegetation Management Services			-	650			650	650
610-790-6250	Insurance	68,080	94,794	105,330	115,694			115,694	112,061
610-790-6300	Equipment Maintenance	64,930	59,344	36,917	73,600			73,600	55,600
610-790-6305	Building Maintenance	-	1,569	-	1,000			1,000	1,000
610-790-6310	Facility Maintenance	7,527	3,073	4,400	5,000			5,000	3,000
610-790-6315	Vehicle Maintenance	19,949	26,312	18,697	28,320			28,320	28,320
610-790-6400	Office Supplies	4,836	5,445	3,776	6,500			6,500	4,000
610-790-6405	Postage	15,454	13,403	15,394	15,000			15,000	15,000
610-790-6410	Departmental Supplies	34,362	40,760	39,124	58,000			58,000	58,000
610-790-6411	New Meters - New Sites	18,489	38,903	70,655	20,000			20,000	20,000
610-790-6415	Small Tools/Shop Supplies	3,928	5,140	5,935	4,000			4,000	4,000
610-790-6425	Fuel	20,798	16,912	20,523	25,000			25,000	25,000
610-790-6430	Chemicals	23,562	22,131	26,148	29,700			29,700	29,700
610-790-6435	Safety Supplies	2,420	3,205	4,127	4,521			4,521	4,500
610-790-6436	Electrical Supplies	-	-	10,921	10,000			10,000	17,000
610-790-6440	Uniforms	6,019	4,927	7,789	6,793			6,793	6,800
610-790-6500	Rents & Leases, Equipment	10,647	8,959	10,931	15,081			15,081	16,000
610-790-6600	Printing	283	890	-	3,000			3,000	3,000
610-790-6605	Advertising	2,268	1,192	2,793	5,000			5,000	5,000
610-790-6610	Training & Travel	7,952	8,997	11,070	11,660			11,660	11,660
610-790-6620	Due & Publications	6,086	7,359	5,899	11,907			11,907	11,000
610-790-6625	Medical Services	1,097	834	345	1,000			1,000	1,000
610-790-6635	Bank Service Charge	-	-	16,205	5,000		21,165	26,165	5,000
610-790-6700	Telephone	6,438	10,672	11,654	11,000			11,000	12,000
610-790-6730	Utilities - Wells	311,566	303,817	335,614	350,000			350,000	350,000
610-790-6750	Property Tax	-	2	-	-			-	-
610-790-6760	Permits & Fees	9,927	14,572	30,496	25,000			25,000	25,100
<b>610-790</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 1,557,062</b>	<b>\$ 1,634,656</b>	<b>\$ 955,744</b>	<b>\$ 1,038,067</b>	<b>\$ -</b>	<b>\$ 37,557</b>	<b>\$ 1,075,624</b>	<b>\$ 1,002,688</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected	Budget 2018-19
				As of: 02/01/18				2016-17 Actual	
610-790-7501	Computer Equipment	\$ 558	\$ 2,100	\$ 3,025	\$ 10,000		\$ 308	\$ 10,308	\$ 2,000
610-790-7504	Equipment	6,547	14,056	-	70,000		4,182	74,182	5,500
610-790-7506	Vehicle	-	-	-	16,667		15,782	32,449	105,000
610-790-7550	Improvements Expense	-	4,043	5,005	50,000			50,000	38,000
610-790-7560	Machinery & Equipment Expense	-	-	-	-			-	4,000
610-790-7561	Sperry Avenue Turf Project	-	-	-	-			-	-
610-790-7562	Gateway Equipment Upgrade	-	-	-	-			-	-
<b>610-790</b>	<b>Total Capital</b>	<b>\$ 7,105</b>	<b>\$ 20,198</b>	<b>\$ 8,030</b>	<b>\$ 146,667</b>	<b>\$ -</b>	<b>\$ 20,272</b>	<b>\$ 166,939</b>	<b>\$ 154,500</b>
610-790-8100	Interest Expense	\$ (563)	\$ -	\$ (466)	\$ -		\$ -	\$ -	\$ -
610-000-8200	Cost of Issuance	2,976	2,976	2,976	-		2,976	2,976	97,976
<b>610-790</b>	<b>Total Debt Service</b>	<b>\$ 2,413</b>	<b>\$ 2,976</b>	<b>\$ 2,510</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,976</b>	<b>\$ 2,976</b>	<b>\$ 97,976</b>
610-999-9000	To General Fund	\$ 547,353	\$ 547,353	\$ 472,536	\$ 524,057			\$ 524,057	\$ 543,759
610-999-9012	To Streets Fund	150,000	-	-	-			-	-
610-999-9013	To Water Capital	253,793	-	284,000	540,000			540,000	2,487,285
610-999-9015	To PPFA Water - Authority Bonds	218,420	682,068	631,173	630,633			630,633	629,362
<b>610-795</b>	<b>Total Transfers</b>	<b>\$ 1,169,565</b>	<b>\$ 1,229,421</b>	<b>\$ 1,387,709</b>	<b>\$ 1,694,690</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,694,690</b>	<b>\$ 3,660,406</b>
<b>610-790/795</b>	<b>TOTAL EXPENSES - Water</b>	<b>\$ 4,233,904</b>	<b>\$ 4,321,218</b>	<b>\$ 4,236,270</b>	<b>\$ 4,752,784</b>	<b>\$ (31,129)</b>	<b>\$ 60,805</b>	<b>\$ 4,782,460</b>	<b>\$ 6,933,764</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (255,374)</b>	<b>\$ (926,253)</b>	<b>\$ (542,971)</b>	<b>\$ (1,042,706)</b>	<b>\$ 31,129</b>	<b>\$ (45,516)</b>	<b>\$ (1,057,094)</b>	<b>\$ (2,261,611)</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18					
Water Capital									
611-000-5600	Interest Income	\$ 225	\$ 209	\$ 3,538	\$ 2,500			\$ 2,500	\$ 2,500
611-000-5795	Miscellaneous Reimbursement			11,192	-			-	-
611-000-5850	Bond Proceeds	-	-	-	-			-	2,445,000
611-000-5310	Developer Reimbursements	-	-	-	-			-	-
611-000-5311	Grant	-	-	379,615	-			-	-
611-998-5919	Transfer from Water Operations	253,793	-	284,000	540,000			540,000	2,340,000
611-998-5920	Transfer from Land/Water AquisitionFund	-	-	-	-			-	299,832
611-998-5911	From CFD-Business Park	-	-	95,226	-			-	-
611-998-5923	From Water Rev Bonds Proj Fund	-	-	-	-			-	147,285
611-998-5918	From Water Impact Fee Fund	-	-	300,000	200,000			200,000	-
<b>611</b>	<b>Total Revenue</b>	<b>\$ 254,017</b>	<b>\$ 209</b>	<b>\$ 1,073,572</b>	<b>\$ 742,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 742,500</b>	<b>\$ 5,234,617</b>
Expenses									
611-790-7586	Water Management Activities	\$ -	\$ -	\$ -	\$ 125,000			\$ 125,000	\$ 160,000
611-790-7597	Non Potable Ph I - Well #4 Rehab	-	-	-	-			-	-
611-790-7606	Well #13 Site Improvement	-	-	-	682,000		(682,000)	-	682,000
611-790-7615	Water Master Plan	243,417	54,069	183,334	304,527			304,527	-
611-790-7616	Well #13 Test Hole Drilling & Land Acquisition	-	-	-	150,000			150,000	-
611-790-7617	Well #13 Design & Construction	-	-	-	299,832		(299,832)	-	299,832
611-790-7621	Ground Water Recharge Study	-	-	-	-			-	-
611-790-7624	Kinshire Way Waterline Replacement Project	-	-	-	60,000		(60,000)	-	2,200,000
611-790-7625	SCADA Project Upgrade	-	-	-	-	6,000		6,000	-
611-790-7626	Baldwin Median/Streetscape Turf	-	-	-	-			-	-
611-790-7629	BMP Implementation	-	-	-	55,000			55,000	63,250
611-790-7630	Chromium 6 Management Activities	-	-	-	95,000		(85,000)	10,000	30,000
611-790-7631	Ward Avenue Water Line Replacement	-	-	-	-			-	-
611-790-7632	Rogers Road Water Tank	-	-	-	194,550		342,334	536,884	1,350,000
611-790-7633	Gateway Storage Tank	-	-	-	250,000		(250,000)	-	250,000
611-790-7634	Non-Potable Waterline in Park Center Drive	-	-	-	-		109,956	109,956	-
611-790-7635	Water Project WM-5	-	-	-	-			-	401,000
<b>611</b>	<b>Total Capital</b>	<b>\$ 243,417</b>	<b>\$ 54,069</b>	<b>\$ 184,364</b>	<b>\$ 2,215,909</b>	<b>\$ 6,000</b>	<b>\$ (924,542)</b>	<b>\$ 1,297,367</b>	<b>\$ 5,436,082</b>

Account Number	Description	2014-15 Actual	2015-16 Actual	Audited	Budget 2017-18	Mid-Year Adjustment 2017-18	Year-End Adjustment 2017-18	Projected Budget 2017-18	Budget 2018-19
				As of: 02/01/18 2016-17 Actual					
611-999-9012	Transfer to Street Fund	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
<b>611</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>611</b>	<b>TOTAL EXPENSES - Water Capital</b>	<b>\$ 243,417</b>	<b>\$ 54,069</b>	<b>\$ 184,364</b>	<b>\$ 2,215,909</b>	<b>\$ 6,000</b>	<b>\$ (924,542)</b>	<b>\$ 1,297,367</b>	<b>\$ 5,436,082</b>
<b>611</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 10,601</b>	<b>\$ (53,860)</b>	<b>\$ 889,207</b>	<b>\$ (1,473,409)</b>	<b>\$ (6,000)</b>	<b>\$ 924,542</b>	<b>\$ (554,867)</b>	<b>\$ (201,465)</b>
<b>PPFA Water - Authority Bonds</b>									
612-000-5600	Interest Income	\$ 2,250	\$ 4,424	\$ 1,810	\$ -			\$ -	\$ 2,000
612-998-5919	From Water Operations Fund	218,420	682,068	631,173	630,633			630,633	629,362
<b>612</b>	<b>Total Revenue</b>	<b>\$ 220,670</b>	<b>\$ 686,493</b>	<b>\$ 632,983</b>	<b>\$ 630,633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 630,633</b>	<b>\$ 631,362</b>
612-000-8002	Principal Expense 10 Rev Bond	\$ -	\$ -	\$ -	\$ 220,000			\$ 220,000	\$ 225,000
612-000-8100	Interest Expense	426,949	421,158	416,223	410,633			410,633	404,362
612-000-8003	Principal Expense 18 Rev Bond	-	-	-	-			-	10,000
612-000-8101	Interest Expense	-	-	-	-			-	7,070
<b>612</b>	<b>Total Debt Service</b>	<b>\$ 426,949</b>	<b>\$ 421,158</b>	<b>\$ 416,223</b>	<b>\$ 630,633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 630,633</b>	<b>\$ 646,432</b>
<b>612</b>	<b>TOTAL EXPENSES - PPFA Water Authority Bonds</b>	<b>\$ 426,949</b>	<b>\$ 421,158</b>	<b>\$ 416,223</b>	<b>\$ 630,633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 630,633</b>	<b>\$ 646,432</b>
<b>612</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (206,279)</b>	<b>\$ 265,335</b>	<b>\$ 216,761</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (15,070)</b>



# **AUTHORIZED FULL TIME POSITIONS**

**CITY OF PATTERSON**  
**AUTHORIZED POSITIONS - Salary Schedule**  
**2018-19**

**Regular Full Time Positions**

	Number	Number	Number	Approved Modifications	FY18-19 Adopted	Monthly Range	
	Authorized	Authorized	Authorized			2018-19	
	15-16	16-17	17-18				
<b>Administration</b>							
City Manager	1	1	1		1	\$ 13,400	\$ 16,300
Human Resources Director	0	1	1		1	\$ 9,300	\$ 12,400
Human Resources Manager	1	0	0		0	\$ 6,403	\$ 7,783
City Clerk	1	1	1		1	\$ 9,300	\$ 10,500
HR Analyst	0	1	1		1	\$ 5,330	\$ 6,479
Executive Administrative Assistant Confidential	0	0	0	1	1	\$ 4,295	\$ 5,221
Secretary - Confidential	1	1	1	(1)	0	\$ 4,295	\$ 5,221
Administrative Assistant	1	1	1		1	\$ 3,570	\$ 4,338
	<b>5</b>	<b>6</b>	<b>6</b>		<b>6</b>		
<b>Finance</b>							
Finance Director	1	1	1		1	\$ 9,300	\$ 12,400
Supervising Accountant	0	1	1		1	\$ 5,628	\$ 6,840
Revenue & Utility Billing Manager	1	1	1		1	\$ 5,628	\$ 6,840
Accountant	1	0	0	1	1	\$ 4,893	\$ 5,948
Accounting Technician	0	1	1		1	\$ 3,842	\$ 4,670
Account Clerk, Senior	4	3	3		3	\$ 3,161	\$ 3,842
Account Clerk	1	2	2	1	3	\$ 2,730	\$ 3,318
	<b>8</b>	<b>9</b>	<b>9</b>		<b>11</b>		
<b>Recreation &amp; Community Services</b>							
Recreation & Community Services Director	1	1	1		1	\$ 9,300	\$ 12,400
Recreation & Community Services Manager	0	1	1		1	\$ 5,541	\$ 6,735
Recreation & Community Services Supervisor	1	0	0	1	1	\$ 4,338	\$ 5,273
Account Clerk, Senior	0	0	0		0	\$ 3,161	\$ 3,842
Recreation Coordinator II	1	1	1	2	3	\$ 3,237	\$ 3,935
Recreation Coordinator I	2	3	3	(2)	1	\$ 2,938	\$ 3,570
Account Clerk	1	1	2		2	\$ 2,730	\$ 3,318
Facilities & Maintenance Supervisor	1	1	1		1	\$ 4,903	\$ 5,961
Maintenance Worker III	1	1	1		1	\$ 3,747	\$ 4,556
Maintenance Worker I	0	0	1		1	\$ 3,083	\$ 3,747
	<b>8</b>	<b>9</b>	<b>11</b>		<b>12</b>		
<b>Fire</b>							
Chief	1	1	1		1	\$ 9,300	\$ 12,400
Division Chief	2	2	2		2	\$ 7,868	\$ 9,565
Fire Captain - Paramedic	1	2	2		2	\$ 6,019	\$ 7,314
Fire Captain	5	3	3	1	4	\$ 5,472	\$ 6,649
Fire Engineer - Paramedic	0	1	1		1	\$ 5,262	\$ 6,398
Fire Engineer	5	4	4	1	5	\$ 4,784	\$ 5,816
Fire Fighters - Paramedic	4	3	6		6	\$ 4,474	\$ 5,438
Fire Fighters	1	0	0		0	\$ 4,067	\$ 4,944
Fire Marshall	0	1	1	(1)	0	\$ 6,294	\$ 7,650
Fire Prevention Specialist	1	0	0	1	1	\$ 4,636	\$ 5,597
Administrative Manager	1	1	1		1	\$ 5,076	\$ 6,170
Secretary II	1	1	1		1	\$ 3,570	\$ 4,338
Code Enforcement Officer II	1	1	1		1	\$ 3,842	\$ 4,670
Code Enforcement Officer I	1	1	1		1	\$ 3,318	\$ 4,035
	<b>24</b>	<b>21</b>	<b>24</b>		<b>26</b>		
<b>Community Development</b>							
Community Development Director	0	0	1		1	\$ 9,300	\$ 12,400
<b>Planning</b>							
Planner	1	1	1		1	\$ 7,630	\$ 9,275
Associate Planner	1	1	1		1	\$ 5,084	\$ 6,179
Planning Technician II	2	2	2		2	\$ 3,400	\$ 4,132
	<b>4</b>	<b>4</b>	<b>5</b>		<b>5</b>		
<b>Engineering, Building &amp; Capital Projects</b>							
Director of Engineering	1	1	1		1	\$ 9,300	\$ 12,400
Associate Engineer	1	0	0	1	1	\$ 6,078	\$ 7,388
Assistant Engineer	1	2	2	(1)	1	\$ 5,789	\$ 7,039
Secretary I	1	1	1		1	\$ 3,083	\$ 3,747
	<b>4</b>	<b>4</b>	<b>4</b>		<b>4</b>		
<b>Capital Projects</b>							
Capital Project Manager	1	1	1		1	\$ 6,990	\$ 8,497
<b>Building &amp; Permits</b>							
Permit Technician II	1	1	1		1	\$ 3,400	\$ 4,132

	Number Authorized	Number Authorized	Number Authorized	Approved Modifications	FY18-19 Adopted	Monthly Range		
						2018-19		
						15-16	16-17	17-18
<b>Public Works</b>								
Director of Public Works	1	1	1		1	\$ 9,300	\$ 12,400	
Deputy Director of Public Works Ops & Maint	1	1	1		1	\$ 8,061	\$ 9,798	
Sr. Administrative Manager	1	1	1		1	\$ 6,378	\$ 7,792	
Public Works Inspector III	1	1	1		1	\$ 4,136	\$ 5,028	
Public Works Inspector I	0	1	1		1	\$ 3,400	\$ 4,132	
Management Analyst	2	3	3		3	\$ 5,330	\$ 6,479	
Secretary II	3	2	2		2	\$ 3,570	\$ 4,338	
Maintenance Worker I				1	1	\$ 3,083	\$ 3,747	
	<b>9</b>	<b>10</b>	<b>10</b>		<b>11</b>			
<b>Equipment Mechanic</b>								
Mechanic - Crew Leader	1	1	1		1	\$ 4,237	\$ 5,149	
Mechanic II	0	1	1		1	\$ 3,842	\$ 4,670	
Mechanic I	1	0	0		0	\$ 3,318	\$ 4,035	
	<b>2</b>	<b>2</b>	<b>2</b>		<b>2</b>			
<b>Building Maintenance</b>								
Maintenance Worker II	1	2	2	(1)	1	\$ 3,400	\$ 4,132	
Maintenance Worker I				1	1	\$ 3,083	\$ 3,747	
	<b>1</b>	<b>2</b>	<b>2</b>		<b>2</b>			
<b>Parks</b>								
Parks Supervisor	1	1	1		1	\$ 4,903	\$ 5,961	
Maintenance Worker III	5	6	6	(2)	4	\$ 3,747	\$ 4,556	
Maintenance Worker II	1	1	1	2	3	\$ 3,400	\$ 4,132	
Maintenance Worker I	0	1	2	1	3	\$ 3,083	\$ 3,747	
	<b>7</b>	<b>9</b>	<b>10</b>		<b>11</b>			
<b>Streets</b>								
Public Works Supervisor - Streets	0.5	0.5	0.5		0.5	\$ 4,903	\$ 5,961	
Maintenance Worker II	1	1	1		1	\$ 3,400	\$ 4,132	
Maintenance Worker I	1	1	1		1	\$ 3,083	\$ 3,747	
	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>		<b>2.5</b>			
<b>Urban Forestry</b>								
Public Works Supervisor - Tree	1	1	1		1	\$ 4,903	\$ 5,961	
Maintenance Worker III	1	1	1		1	\$ 3,747	\$ 4,556	
Maintenance Worker II	2	1	1		1	\$ 3,400	\$ 4,132	
Maintenance Worker I	1	2	2		2	\$ 3,083	\$ 3,747	
	<b>5</b>	<b>5</b>	<b>5</b>		<b>5</b>			
<b>Water</b>								
Public Works Supervisor - Water	1	1	1		1	\$ 4,903	\$ 5,961	
Water Operator III	2	3	3	1	4	\$ 3,935	\$ 4,784	
Water Operator I	3	1	1		1	\$ 3,237	\$ 3,935	
Electrical & Instrumentation Manager	0	0	0.5		0.5	\$ 6,013	\$ 7,310	
Electrician - Crew Leader	0	0.5	0		0.0	\$ 4,237	\$ 5,149	
Electrician Technician II	0	0	0.5		0.5	\$ 3,842	\$ 4,670	
	<b>6</b>	<b>6</b>	<b>6</b>		<b>7</b>			
<b>Sewer</b>								
Waste Water Superintendent								
Wastewater Manager	1	1	1		1	\$ 6,488	\$ 7,887	
Chief Waste Water Operator	1	1	1		1	\$ 5,024	\$ 6,105	
Wastewater Operator III	1	1	1	1	2	\$ 4,035	\$ 4,903	
Wastewater Operator II	2	2	2	(1)	1	\$ 3,570	\$ 4,338	
Wastewater Operator I	0	1	1		1	\$ 3,318	\$ 4,035	
Electrical & Instrumentation Manager	0	0	0.5		0.5	\$ 6,013	\$ 7,310	
Electrician - Crew Leader	0	0.5	0		0.0	\$ 4,237	\$ 5,149	
Electrician Technician II	0	0	0.5		0.5	\$ 3,842	\$ 4,670	
Maintenance Worker I	0	0	0		0	\$ 3,083	\$ 3,747	
	<b>5</b>	<b>7</b>	<b>7</b>		<b>7</b>			
<b>Collection</b>								
Public Works Supervisor - Collections	0.5	0.5	0.5		0.5	\$ 4,903	\$ 5,961	
Maintenance Worker III	2	1	1	2	3	\$ 3,747	\$ 4,556	
Maintenance Worker II	1	2	2	(2)	0	\$ 3,400	\$ 4,132	
Maintenance Worker I	0	0	0		0	\$ 3,083	\$ 3,747	
	<b>4</b>	<b>4</b>	<b>4</b>		<b>4</b>			
<b>Total Allocated Positions</b>	<b>96</b>	<b>101</b>	<b>109</b>	<b>8</b>	<b>117</b>			
<b>Incentives Available: Specified by MOU</b>								
Certificate Pay - 1% to 4% Educational Incentives up to 3%								
Pay for Performance - Not Available								



# **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.