



# **CITY OF PATTERSON**

**FISCAL YEAR 2019 - 2020**

**ANNUAL BUDGET**



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



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



**Joshua Naranjo**  
**Council Member**  
**District A**



**Dennis McCord**  
**Council Member**  
**District B**



**Dominic Farinha**  
**Council Member**  
**District C**



**Cynthia Homen**  
**Council Member**  
**District D**



**CITY OF PATTERSON**  
**ANNUAL BUDGET**  
FISCAL YEAR  
2019 - 2020  
**City Council**

**MAYOR**  
**Deborah M. Novelli**

**COUNCIL MEMBERS**  
**Joshua Naranjo, District A**  
**Dennis McCord, District B**  
**Dominic Farinha, District C**  
**Cynthia Homen, District D**

**Executive Staff**

**Kenneth Irwin, City Manager**

**Maricela Vela, City Clerk**

**Marcelino Nuno, 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**

**Juliene 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  
2019 - 2020 Budget

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# City of Patterson

**Fiscal Year 2019-20**

**Adopted Budget**

**Introduction**

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

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

I am pleased to submit the City Manager's Budget for 2019-20 for your review, consideration, and adoption for the fiscal year beginning July 1, 2019.

The total budget for FY2019-20 is \$77.2 million, including \$19.5 million for General Fund operations, \$22.8 million for Enterprise and other fund operations, and \$34.9 million for capital improvement projects.

This year, the budget is the product of a focused and successful effort to meet the challenges of minimal revenue growth and increasing costs, while responding to the community's service needs. Great care was taken to create a balanced budget without using general fund reserves.

The budget is intended to reflect the vision of the Council and their commitment to maintain 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 several 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 will see a slight increase in the Administration department funded by General Fund mostly due to infrastructure maintenance needs and City growth. Our current workforce consists of 118 full time employees, augmented by 61 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 leveling 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 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 goals. This continues to set the City's mission to guide the City's critical path until 2021. The strategic plan is used in guiding staff and Council, maintaining the goals and priorities of our community. 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 continues. Last year the City engaged in a plan to partner with the PJUSD to purchase strategically placed property for a new City/School amenity. The vision of the new amenity includes park amenities, open space, playground equipment, a school theater, and the City's future Community Center. The property is located just south of where Ward Avenue and 9<sup>th</sup> Street intersect. Under the "Cultivate partnerships and seek innovative solutions to address homelessness" the City has partnered with Cambridge Academies and HOST and provided funding for Project Restart and has created avenues to help HOST stay open year-round. Through our involvement with the County and our nine sister Cities, we have been granted HEAP funding for the Naomi's House. The Naomi's House is a 25 bed transitional homeless center for Women. These are just examples and many other Objectives and Strategies have started and staff will continue to bring forward the plans priorities and other innovative ideas.

Our Measure L funding continues as programmed and is evidenced by a large 2.5 mile slurry seal project completed last year and an overlay recently completed on Sperry Avenue. There are several other projects utilizing Measure L Funds this year including the 9<sup>th</sup> Street/Heartland Ranch Avenue realignment, 2 miles of slurry seal and a new round-a-bout at the intersections of 7<sup>th</sup> Street/Salado Ave.

As with last year, we continue to see a leveling in the economy in Patterson, and staff remains diligent in the area of budgeting. The FY 2019-20 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. We continue to concentrate efforts in the area of economic growth and downtown revitalization. Our Economic Development team continues to create 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. Although the economy continues to level out, the City of Patterson remains focused on several interested new businesses that have visited our business Parks over the last 6 months. 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 ½ cents transaction and use tax over 25 years, SB1 revenue, new establishments such as the Hampton Hotel, Starbucks, Flying J, Burger King restaurant, and Cannabis retail and manufacturing.

The rate studies for water, sewer, and garbage have been completed and approved. This will provide stable enterprise funding to provide a high level of infrastructure maintenance in these areas.

Our budget provides for a continuation of high levels of service, funding of capital improvements to further improve the City and maintain 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 such as Mobile gas/Baja Fresh, Burger King. The new truck wash located in the business park is under construction, and the new Hampton hotel construction is well under way. The 700,000 sf building in the Keystone Business Park is completed and awaiting new tenants. Our infill homes have all completed construction and most have been purchased. Self-Help Enterprise has broken ground to start construction of approximately 40 new affordable homes. The Patterson Ranch Project has broken grand and will provide approximately 250 affordable homes that fit into the middle income affordable category.

## **CURRENT YEAR'S BUDGET**

The following factors were taken into consideration during the preparation of the City's budget for the fiscal year 2019- 2020.

The expected growth in commercial and residential developments contributed to the increase in major revenue source such as property tax and sales tax.

The availability of both Federal, State grants and State Revolving Fund Loan (SRF).

State legislation mandating a steady increase toward a minimum wage to \$15 per hour by 2022 point to further increases in weekly wages.

The accumulation of Measure L revenue provides the funding source to the street capital projects that are being carefully orchestrated to begin upon completion of various water capital pipeline projects.

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.

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.

The City is currently working on the garbage rate study and Sewer, Water and Storm Drain Impact Fee Study. The garbage rate study is necessary to respond to the new regulation of organic green waste and incorporates the CPI index factor over 5 years. The Sewer, Water and Storm Drain Impact Fee Study to align with the requirements and parameters of the recently completed Sewer, Water and Storm Drain Master Plans.

## **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.

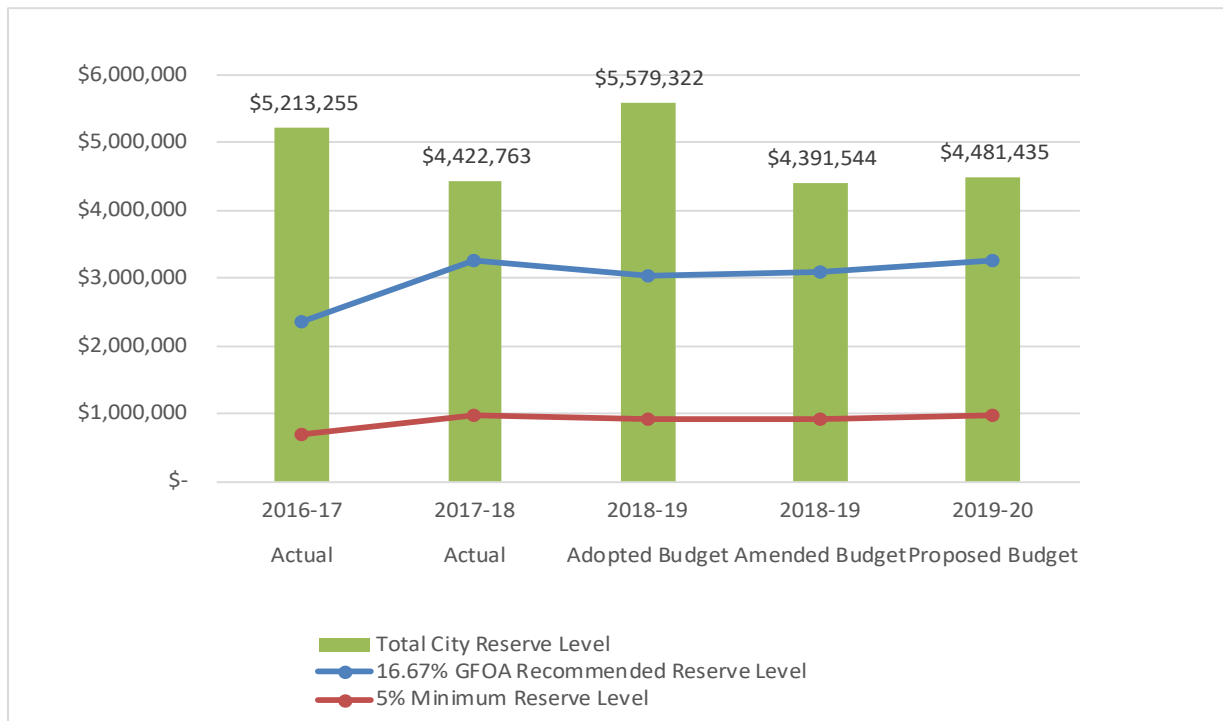
## ANALYSIS

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 22.98% of General Fund reserve in FY2019-20. It is important to note that the City’s ability to maintain the General Fund operating budget reserve was accomplished through major source revenue growth, cost reduction and without reduction of current service level to the community.

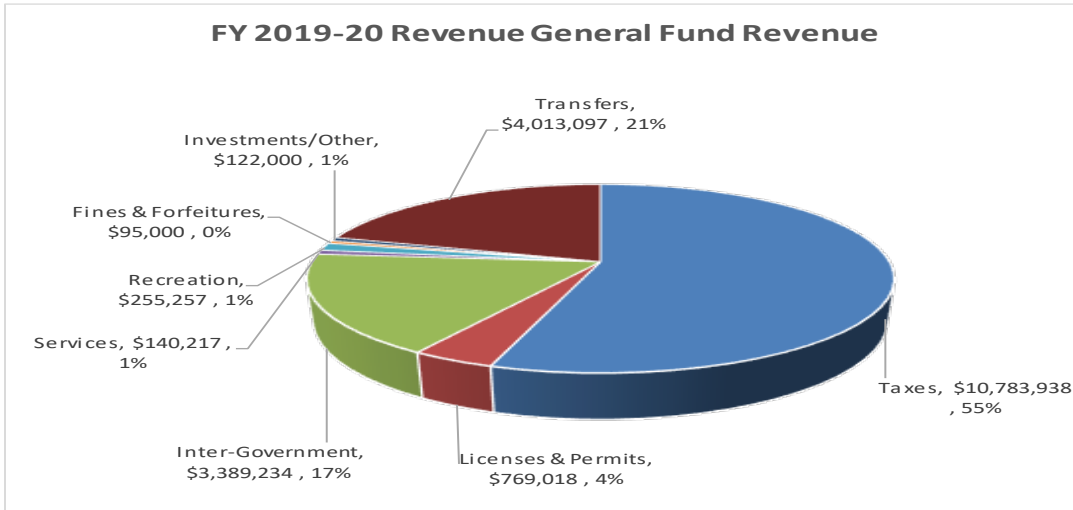
## GENERAL FUND RESERVE LEVEL

Description	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19	Amended Budget 2018-19	Proposed Budget 2019-20
TOTAL EXPENSES - FUND 100	\$ 14,131,374	\$ 19,635,945	\$ 18,271,711	\$ 18,514,749	\$ 19,497,871
16.67% GFOA Recommended Reserve Leve	\$ 2,355,700	\$ 3,273,312	\$ 3,045,894	\$ 3,086,409	\$ 3,250,295.08
5% Minimum Reserve Level	\$ 706,569	\$ 981,797	\$ 913,586	\$ 925,737	\$ 974,893.55
Total City Reserve Level	\$ 5,213,255	\$ 4,422,763	\$ 5,579,322	\$ 4,391,544	\$ 4,481,435
Unassigned	\$ 1,567,205	\$ 746,559	\$ 1,909,272	\$ 703,340	\$ 773,231
Emergency Contingency Fund	\$ 3,646,050	\$ 3,676,204	\$ 3,670,050	\$ 3,688,204	\$ 3,708,204
Percentage Reserve	36.89%	22.52%	30.54%	23.72%	22.98% <sup>1</sup>



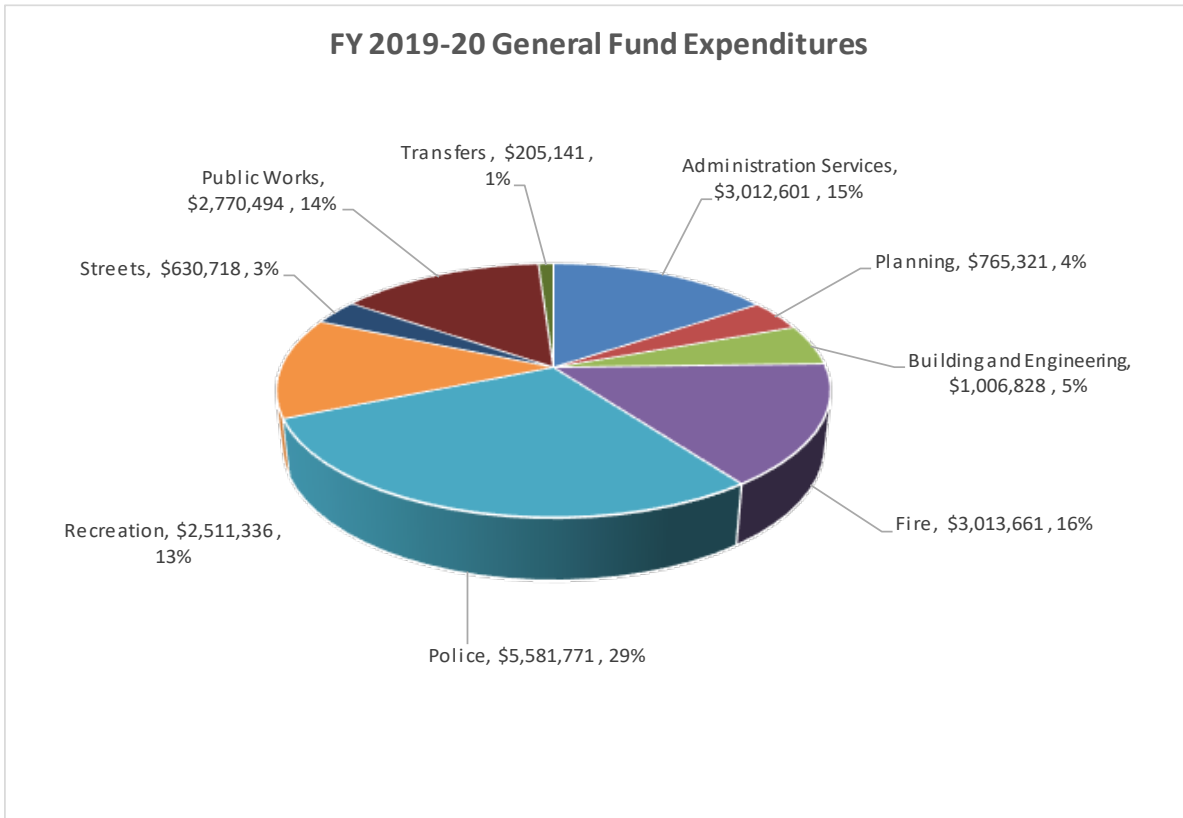
**GENERAL FUND REVENUE**

General Fund revenues in the FY 2019-20 budget are \$19.5 million, which is an increase from the prior year by \$1.2m due to increase in Taxes by \$700,000 and inter-government by \$550,000.



**GENERAL FUND EXPENDITURES**

General Fund expenditures in the FY 2019-20 budget are \$19.5 million, which is an increase from the prior year of \$1.2 million due to increase in salaries and benefits, Administration (2 new FTE) and operations related to Public Safety services, Park Maintenance capital outlay, HOST House project, and Recreation aquatic program.



## **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 2019-20 budget in this document.

To determine the funds available for Capital Projects in the FY 2019-20 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.

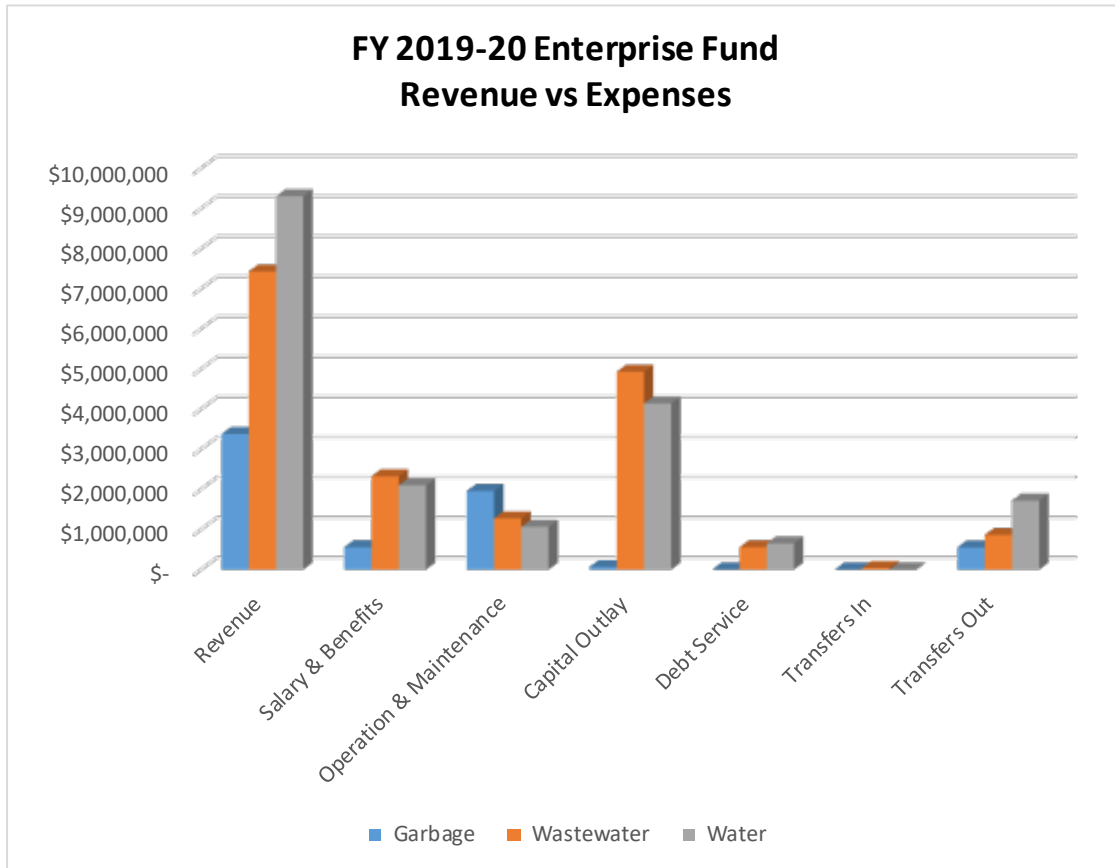
## MAJOR CAPITAL IMPROVEMENT PROGRAM SOURCES EXPENDITURES

	<b>EXPENDITURES</b>	<b>FY 2019-20 CIP FUNDING SOURCE</b>
<b>Street CIP projects</b>		
Street maintenance projects-Kinshire Subdivision FDR WM 1A Design	\$ 2,081,375	New borrowing Bond Proceeds
I-5 Interchange PA & ED Study (Aqueduct)*	1,400,000	Street Impact Fee
Street maintenance projects-Las Palmas Overlay	1,292,625	Cal Recycle Grant/Measure L/SB-1/RSTP/ Garbage O&M
Ninth Street Improvements	947,705	ATP Grant
Safety Improvement along Ward/Las Palmas Design	732,179	ATP- Cycle 2/Measure L Bike & Ped
Roundabout - Salado/7th Street*	674,279	CMAQ and LTF
Rogers Road Bridge	655,096	HBP Grant/LTF
City Stripping	100,000	Gas Tax
	<u>\$ 7,883,259</u>	
<b>Sewer CIP projects</b>	<b>EXPENDITURES</b>	<b>FUNDING SOURCE</b>
Clarifier improvements WQCF*	\$ 2,401,620	CFD2005-1 Bus. Park, Bond Proceeds
WWTP Admin Bldg*	2,100,000	SRF Loan
WWTP Expansion - Phase III*	185,000	CFD2005-1 Bus. Park, Bond Proceeds
	<u>\$ 4,686,620</u>	
<b>Water CIP projects</b>	<b>EXPENDITURES</b>	<b>FUNDING SOURCE</b>
Kinshire Way Waterline Replacement Project*	\$ 2,210,000	New borrowing Bond Proceeds
Well #14 Site Improvement*	682,000	PPFA 2010 Water Revenue Bond Proceeds
Gateway Storage Tank*	400,000	Operations
Well #14 Design & Construction*	288,200	PPFA 2010 Water Revenue Bond Proceeds
Meter Replacement Program	185,000	Operations
Kinshire Way (WM-1B) - Design	173,715	New borrowing Bond Proceeds
Water Management Activities*	149,550	PPFA 2010 Water Revenue Bond Proceeds
	<u>\$ 4,088,465</u>	
<b>Storm Drain CIP projects</b>	<b>EXPENDITURES</b>	<b>FUNDING SOURCE</b>
Black Gulch Repairs*	\$ 310,000	Operations
Headwall @ Salado Creek Diversion Pipes	200,000	Operations
	<u>\$ 510,000</u>	
<b>General Government CIP projects</b>	<b>EXPENDITURES</b>	<b>FUNDING SOURCE</b>
City Hall Expansion*	\$ 333,250	Impact Fees
Museum project*	289,824	Grant
Public Safety Facility - Building*	173,425	WPFA CFD 2001-1 Bond Proceeds
Corp Yard Building Expansion*	150,000	Impact Fees
North Park Renovation Project	100,000	Prop 68 Grant - State/Community Facility Impact Fee
	<u>\$ 1,046,499</u>	

**\*These projects are carry over from FY 18-19, with completion date in FY 2019-20**

**ENTERPRISE FUND REVENUE AND EXPENSES**

As illustrated below, Enterprise Fund total revenues and transfers budgeted for FY 2019-20 are projected at \$20.1 million and expenditures and transfers out are projected \$22.8 million. The combination of the carry-over of FY 2018-19 ending fund balance of \$34.3 million and the revenue and expenditure budgets for FY 2019-20 result in a projected ending available balance of \$36.2 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 \$57,172,365 for Fiscal Year 2019-20 is significantly greater than the actual appropriations of \$12,958,735 subject to the limit for this year. Therefore, it appears that the City will not exceed its appropriations limit in the foreseeable future.

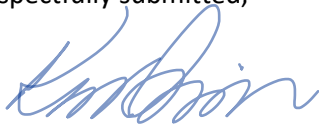
### **Patterson's Next Chapter**

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

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. 2019-40**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PATTERSON, CALIFORNIA, ADOPTING THE GENERAL FUND AND ALL OTHER FUNDS BUDGET FOR FISCAL YEAR 2019-2020**

**WHEREAS**, on June 4, 2019 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 2019-2020 commencing on July 1, 2019; and

**WHEREAS**, on today, June 18, 2019 the City Manager and City Staff brought back the General Fund Budget and All Other Funds for Fiscal Year 2019-2020 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 2019-2020 in the amount of \$77,191,732.


**PASSED, APPROVED AND ADOPTED** this 18<sup>th</sup> day of June 2019, by the City Council of the City of Patterson in the State of California by the following roll call vote:

AYES: Councilmembers Naranjo, Homen and Mayor Pro Tem Farinha  
NOES: None  
EXCUSED: Councilmember McCord and Mayor Novelli

APPROVED:

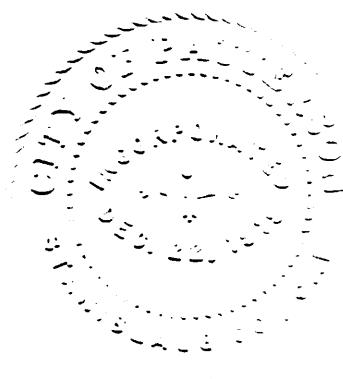
  
\_\_\_\_\_  
Deborah M. Novelli  
Mayor of the City of Patterson

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 18<sup>th</sup> day of June 2019, and I further certify that said resolution is in full force and effect and has never been rescinded or modified.

DATED: June 19, 2019



A handwritten signature in black ink, appearing to read "Maricela L. Vela".

City Clerk of the City of Patterson  
Maricela L. Vela

**City of Patterson  
2019-2020  
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 2018-02 VOP Maintenance	400 Fire
180 CFD 2018-01 VOP Infrastructure	405 Fire Station 2
188 CFD 2015-2 Public Safety	500 Police
189 CFD 2001-01 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		FY18-19 Projected Budget		Difference	Assigned	Projected Fund Balance		FY19-20 Projected Budget		Difference	Assigned	Projected Fund Balance	
	Fund Balance	Cash Balance	Revenue	Expense			Rev/Exp	Funds	6/30/2019	Cash Balance (Projected)			Revenue	Expense
	6/30/2018	6/30/2018					6/30/2019	6/30/2019					6/30/2020	6/30/2020
100 General Fund	\$ 3,641,340	\$ 2,045,535	\$ 18,398,004	\$ 18,514,749	\$ (116,745)	\$ -	\$ 3,524,595	\$ 1,928,790	\$ 19,567,762	\$ 19,497,871	\$ 69,891	\$ -	\$ 3,594,486	\$ 1,998,681
101 General Fund - Reserve	3,676,204	3,668,980	12,000	-	12,000		3,688,204	3,680,980	20,000	-	20,000		3,708,204	3,700,980
102 Bond Administration	245,114	249,223	166,782	159,163	7,619		252,733	256,842	183,786	163,898	19,888		272,621	276,730
105 Self Insurance Reserve	7,159	7,145	250	-	250		7,409	7,395	100	-	100		7,509	7,495
111 Master Plan	64,959	64,831	9,909	-	9,909		74,868	74,740	100	-	100		74,968	74,840
175 LMD Assessments	567,168	608,002	2,053,402	1,865,856	187,546		754,714	795,548	1,655,123	1,870,378	(215,255)		539,459	580,293
176 BAD Assessments	1,841,431	1,839,443	520,215	602,450	(82,235)		1,759,196	1,757,208	541,011	725,284	(184,273)		1,574,923	1,572,935
177 CSA #15 - BAD Gateway	19,270	19,548	8,500	16,729	(8,229)		11,041	11,319	8,651	16,384	(7,733)		3,308	3,586
178 Gateway	235,225	238,566	55,186	4,000	51,186		286,410	289,752	58,066	4,400	53,666		340,077	343,419
179 Village of Patterson (CFD 2018-2) (Residential Maintenance Service)	225	35,069	-	-	-		225	35,069	225	3,000	(2,775)		(2,550)	32,294
188 CFD 2015-2 Arambel-KDN	18,252	23,445	86,687	82,025	4,662		22,914	28,107	88,893	85,025	3,868		26,782	31,975
189 Patterson Gardens Fire District	112,503	108,361	433,800	405,000	28,800		141,302	137,160	504,963	505,500	(537)		140,766	136,624
190 Public Safety CFD - Fire Sta 2	(1,204,490)	(0)	1,466,748	2,345,144	(878,396)		(2,082,886)	(878,396)	1,637,450	2,502,498	(865,047)		(2,947,933)	(1,743,444)
191 West Patterson Business Park (2005-1)	9,629,470	9,621,599	563,144	4,359,171	(3,796,027)		5,833,443	5,825,572	603,662	2,374,759	(1,771,097)		4,062,346	4,054,475
192 CFD 2015-1 Arambel-KDN	434,062	506,767	304,724	275,612	29,112		463,174	535,879	309,084	275,613	33,471		496,645	569,350
204 Heartland Assessment District (Local bonds)	807,014	805,244	661,474	563,673	97,801		904,814	903,045	642,746	997,141	(354,395)		550,419	548,650
205 PPFA 2013 Heartland Ranch Revenue Bonds	3,139,611	3,352,283	522,673	601,140	(78,467)		3,061,144	3,273,816	956,141	955,141	1,000		3,062,144	3,274,816
250 West Patterson Financing Authority	7,948,685	7,876,914	5,427,128	5,331,966	95,162		8,043,847	7,972,076	5,515,389	5,332,820	182,569		8,226,416	8,154,645
252 Patterson Public Financing Authority - Revenue Bonds 2013	65,780,255	66,304,716	3,765,406	5,909,775	(2,144,369)		63,635,886	64,160,347	3,861,547	5,154,128	(1,292,581)		62,343,305	62,867,766
305 Beautification Committee	39,468	39,391	100	-	100		39,568	39,491	200	-	200		39,768	39,691
311 State HCD Rehab Program	148,614	148,322	1,200	-	1,200		149,814	149,522	1,819	-	1,819		151,633	151,341
312 Federal CDBG Grant 2003	(73,984)	-	167,933	139,043	28,890		(45,094)	28,890	150,000	7,580	142,420		97,326	171,310
313 First Time Home Buyers	38,281	38,206	5,595	-	5,595		43,876	43,801	5,952	-	5,952		49,828	49,753
314 Federal HOME Funds	165,900	172,448	75,883	75,488	395		166,295	172,843	133,862	132,000	1,862		168,157	174,705
316 Neighborhood Stabilization Program	3,244	3,238	823	-	823		4,067	4,061	1,046	-	1,046		5,113	5,107
325 Gas Tax	90,683	70,779	955,522	873,550	81,972		172,655	152,751	970,421	1,113,084	(142,663)		29,992	10,088
326 LTF Projects	166,857	463,087	38,679	157,562	(118,883)		47,974	344,204	21,616	-	21,616		69,590	365,820
327 Street Projects	290,036	921,153	3,339,253	1,890,591	1,448,662		1,738,698	2,369,815	5,775,396	5,554,007	221,389		1,960,087	2,591,204
328 Non Motorized Funds	41,341	53,564	-	5,590	(5,590)		35,751	47,974	412	20,017	(19,605)		16,146	28,369
329 Measure L	1,286,723	1,061,523	1,130,651	669,898	460,753		1,747,476	1,522,276	2,454,288	3,618,125	(1,163,837)		583,639	358,439

Fund Balance Projections

Fund Description	Audited Fund Balance	Cash Balance	FY18-19 Projected Budget		Difference	Assigned	Projected Fund Balance	Cash Balance (Projected)	FY19-20 Projected Budget		Difference	Assigned	Projected Fund Balance	Cash Balance (Projected)
	6/30/2018	6/30/2018	Revenue	Expense	Rev/Exp	Funds	6/30/2019	6/30/2019	Revenue	Expense	Rev/Exp	Funds	6/30/2020	6/30/2020
401 Affordable Housing Impact	1,721,670	1,718,287	10,471	-	10,471		1,732,141	1,728,758	13,514	730,000	(716,486)		1,015,655	1,012,272
402 Community Facilities Impact	88,117	101,028	131,979	422,520	(290,541)		(202,424)	(189,513)	164,243	100,000	64,243		(138,181)	(125,270)
404 General Govt Facilities Impact	574,950	573,832	28,395	262,175	(233,780)		341,170	340,052	185,698	540,800	(355,102)		(13,932)	(15,050)
408 Public Safety Impact	572,727	606,806	40,562	82,861	(42,299)		530,428	564,507	153,061	34,406	118,655		649,083	683,162
410 Parkland In Lieu	88,988	88,814	200	-	200		89,188	89,014	901	75,000	(74,099)		15,089	14,915
412 Street Impact	1,271,372	1,268,873	60,880	78,010	(17,130)		1,254,242	1,251,743	201,298	1,350,303	(1,149,005)		105,237	102,738
414 Water Impact	411,548	410,739	207,269	-	207,269		618,817	618,008	633,282	-	633,282		1,252,099	1,251,290
415 Storm Drain Impact	1,209,640	1,217,941	28,000	45,423	(17,423)		1,192,217	1,200,518	68,386	690,800	(622,414)		569,803	578,104
416 Sewer Impact	44,744	44,656	49,000	34,489	14,511		59,255	59,167	34,344	-	34,344		93,599	93,511
421 Delta Mendota Storm Gate	168,630	168,299	500	-	500		169,130	168,799	1,383	-	1,383		170,513	170,182
423 Westside Drainage Study	63,564	63,439	200	-	200		63,764	63,639	521	-	521		64,285	64,160
430 Aquatic Center	57,614	57,501	16,864	-	16,864		74,478	74,365	43,222	-	43,222		117,700	117,587
440 Future Water Acquisition	417,169	416,349	10,315	299,832	(289,517)		127,652	126,832	30,584	-	30,584		158,236	157,416
600 Garbage/Street Sweeping	1,002,339	1,214,775	3,194,122	3,056,676	137,446		1,139,785	1,352,221	3,376,709	3,134,157	242,552		1,382,337	1,594,773
605 Sewer Fund	9,422,958	1,188,444	4,546,356	4,977,551	(431,195)		8,991,763	757,249	5,600,385	4,910,549	689,836		9,681,599	1,447,085
606 Sewer Capital	8,881,110	721,405	2,353,559	1,370,636	982,923		9,864,033	1,704,328	1,653,644	4,821,620	(3,167,976)		6,696,057	(1,463,648)
607 PPFA Sewer - Authority Bonds	377,513	386,596	215,995	215,595	400		377,913	386,996	214,461	212,660	1,801		379,714	388,797
610 Water	(1,403,739)	2,002,609	4,738,630	6,865,233	(2,126,603)		(3,530,343)	(123,994)	5,093,258	4,909,749	183,509		(3,346,833)	59,515
611 Water Capital	18,783,810	2,289,154	4,494,998	1,871,439	2,623,559		21,407,369	4,912,713	3,554,661	4,123,465	(568,804)		20,838,565	4,343,909
612 PPFA Water - Authority Bonds	674,759	707,171	631,362	646,432	(15,070)		659,689	692,101	655,929	649,570	6,359		666,048	698,460
710 Heartland Ranch Infrastructure	(2,636)	44,453	-	-	-		(2,636)	44,453	-	-	-		(2,636)	44,453
<b>FUND BALANCE - BY FUND</b>	<b>\$ 143,587,593</b>	<b>\$ 115,644,051</b>	<b>\$ 60,931,327</b>	<b>\$ 65,077,048</b>	<b>\$ (4,145,721)</b>	<b>\$ -</b>	<b>\$ 139,441,728</b>	<b>\$ 111,492,814</b>	<b>\$ 67,349,196</b>	<b>\$ 77,191,732</b>	<b>\$ (9,842,536)</b>	<b>\$ -</b>	<b>\$ 129,599,192</b>	<b>\$ 101,650,278</b>
<b>General Fund &amp; Reserves</b>	<b>\$ 7,634,776</b>	<b>\$ 6,035,714</b>	<b>\$ 18,586,945</b>	<b>\$ 18,673,912</b>	<b>\$ (86,967)</b>	<b>\$ -</b>	<b>\$ 7,547,809</b>	<b>\$ 5,948,748</b>	<b>\$ 19,771,748</b>	<b>\$ 19,661,769</b>	<b>\$ 109,979</b>	<b>\$ -</b>	<b>\$ 7,657,788</b>	<b>\$ 6,058,726</b>
<b>Other Funds</b>	<b>135,952,817</b>	<b>109,608,337</b>	<b>42,344,383</b>	<b>46,403,136</b>	<b>(4,058,754)</b>		<b>131,893,919</b>	<b>105,544,066</b>	<b>47,577,448</b>	<b>57,529,963</b>	<b>(9,952,515)</b>	<b>-</b>	<b>121,941,404</b>	<b>95,591,551</b>
<b>Total Funds</b>	<b>\$ 143,587,593</b>	<b>\$ 115,644,051</b>	<b>\$ 60,931,327</b>	<b>\$ 65,077,048</b>	<b>\$ (4,145,721)</b>		<b>\$ 139,441,728</b>	<b>\$ 111,492,814</b>	<b>\$ 67,349,196</b>	<b>\$ 77,191,732</b>	<b>\$ (9,842,536)</b>	<b>\$ -</b>	<b>\$ 129,599,192</b>	<b>\$ 101,650,278</b>

# Fund Balance Allocation and Assigned Funds Available

Projected as of: 06/30/2019

Fund Description	Audited		FY18-19 Projected		Difference Rev/Exp	Fund Balance Usage Per Council approval	Projected Fund Balance 6/30/2019
	Fund Balance 6/30/2018	Revenue	Expense				
100 General Fund	\$ 3,641,340	\$ 18,398,004	\$ 18,514,749	\$ (116,745)	\$ -	\$ 3,524,595	
101 General Fund - Reserve	3,676,204	12,000	-	12,000	-	3,688,204	
102 Bond Administration	245,114	166,782	159,163	7,619	-	252,733	
105 Self Insurance Reserve	7,159	250	-	250	-	7,409	
111 Master Plan	64,959	9,909	-	9,909	-	74,868	
<b>GENERAL FUND BALANCE</b>	<b>\$ 7,634,776</b>	<b>\$ 18,586,945</b>	<b>\$ 18,673,912</b>	<b>\$ (86,967)</b>	<b>\$ -</b>	<b>\$ 7,547,809</b>	

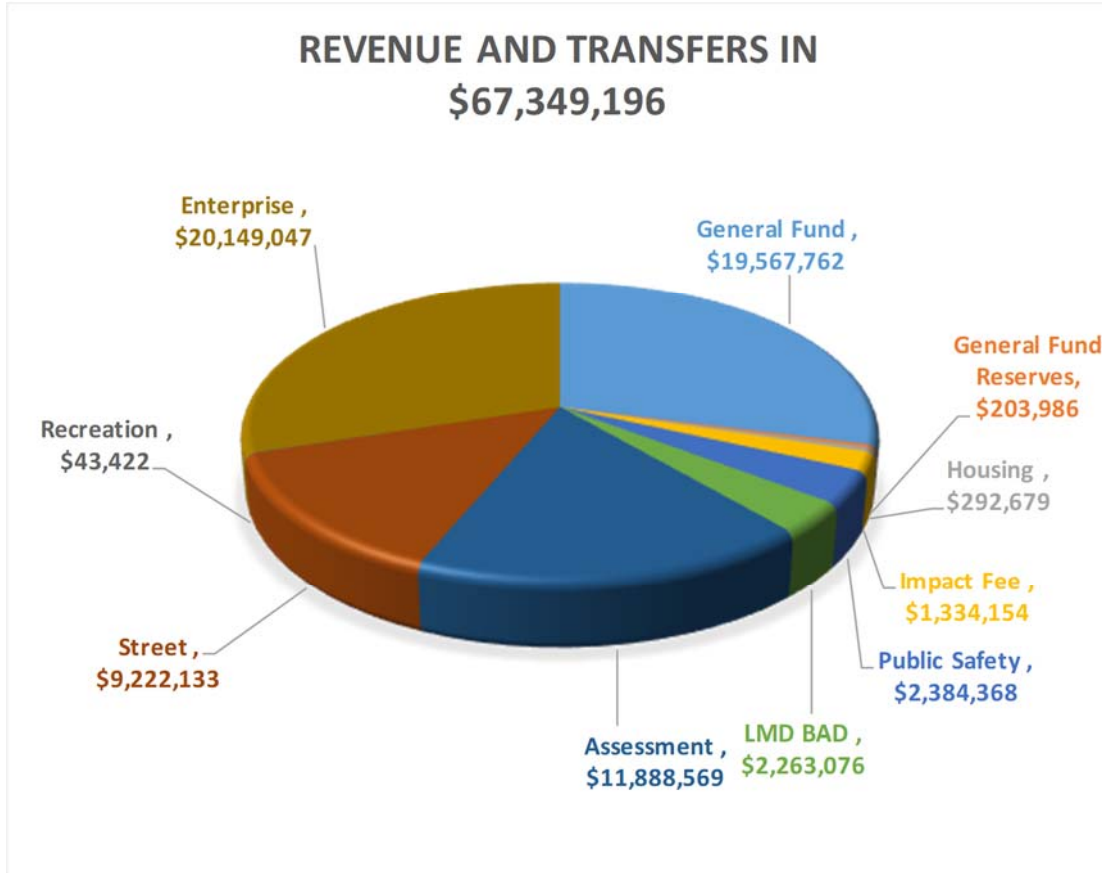
## ALLOCATION TABLE - GENERAL FUND BALANCE

Fund	Projects / Expense Type	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
101	Gen Fund Emergency Contingency			\$ 3,688,204			\$ 3,688,204
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	Prepaid Items	-					-
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		252,733				252,733
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					703,344	703,344
100	Master Plan				40,875		40,875
111	Master Plan Fund				74,868		74,868
105	Self Insurance				7,409		7,409
		\$ -	\$ 252,733	\$ 3,688,204	\$ 2,903,528	\$ 703,344	\$ 7,547,809

**Projected General Fund Balance 06/30/2019**

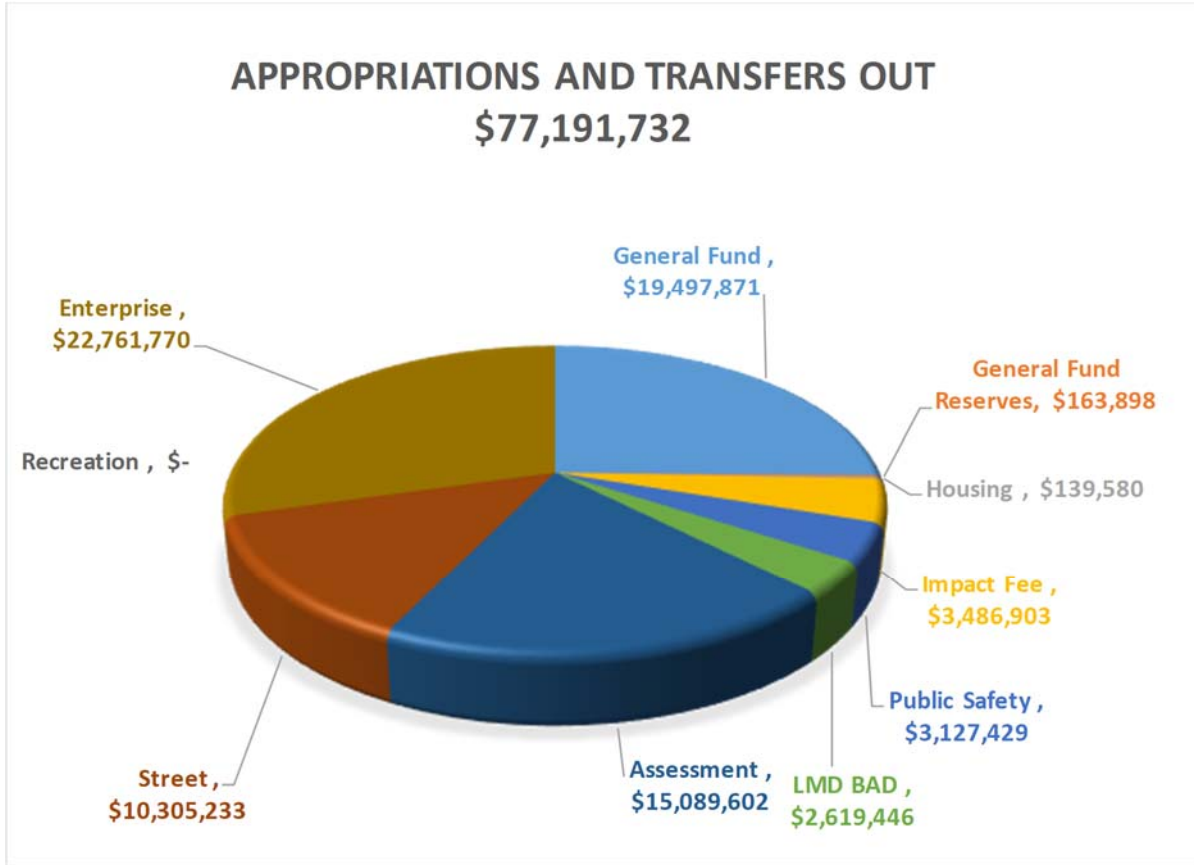


**City of Patterson  
Citywide Budget  
FY 2019-20 Proposed Budget**



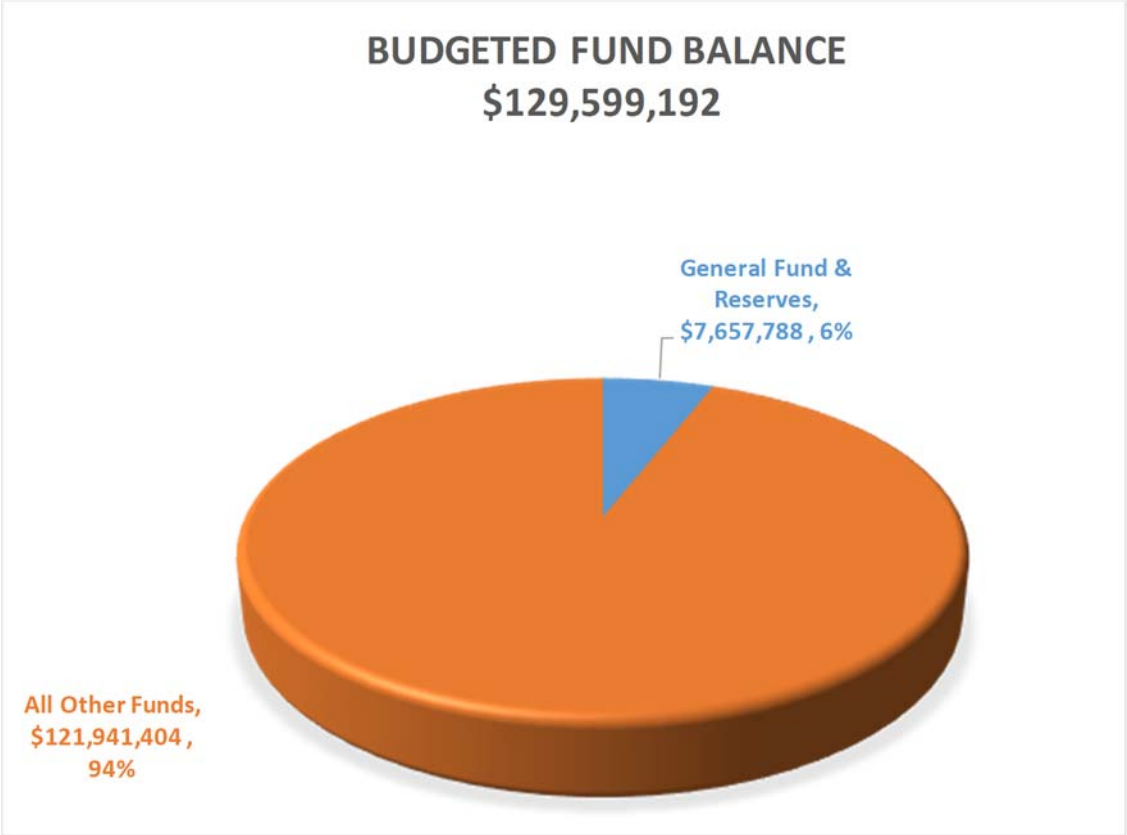
<b>Fund</b>	<b>Revenue and Transfers In</b>
General Fund	\$ 19,567,762
General Fund Reserves	203,986
Housing	292,679
Impact Fee	1,334,154
Public Safety	2,384,368
LMD BAD	2,263,076
Assessment	11,888,569
Street	9,222,133
Recreation	43,422
Enterprise	20,149,047
<b>Total</b>	<b>\$ 67,349,196</b>

**City of Patterson  
Citywide Budget  
FY 2019-20 Proposed Budget**



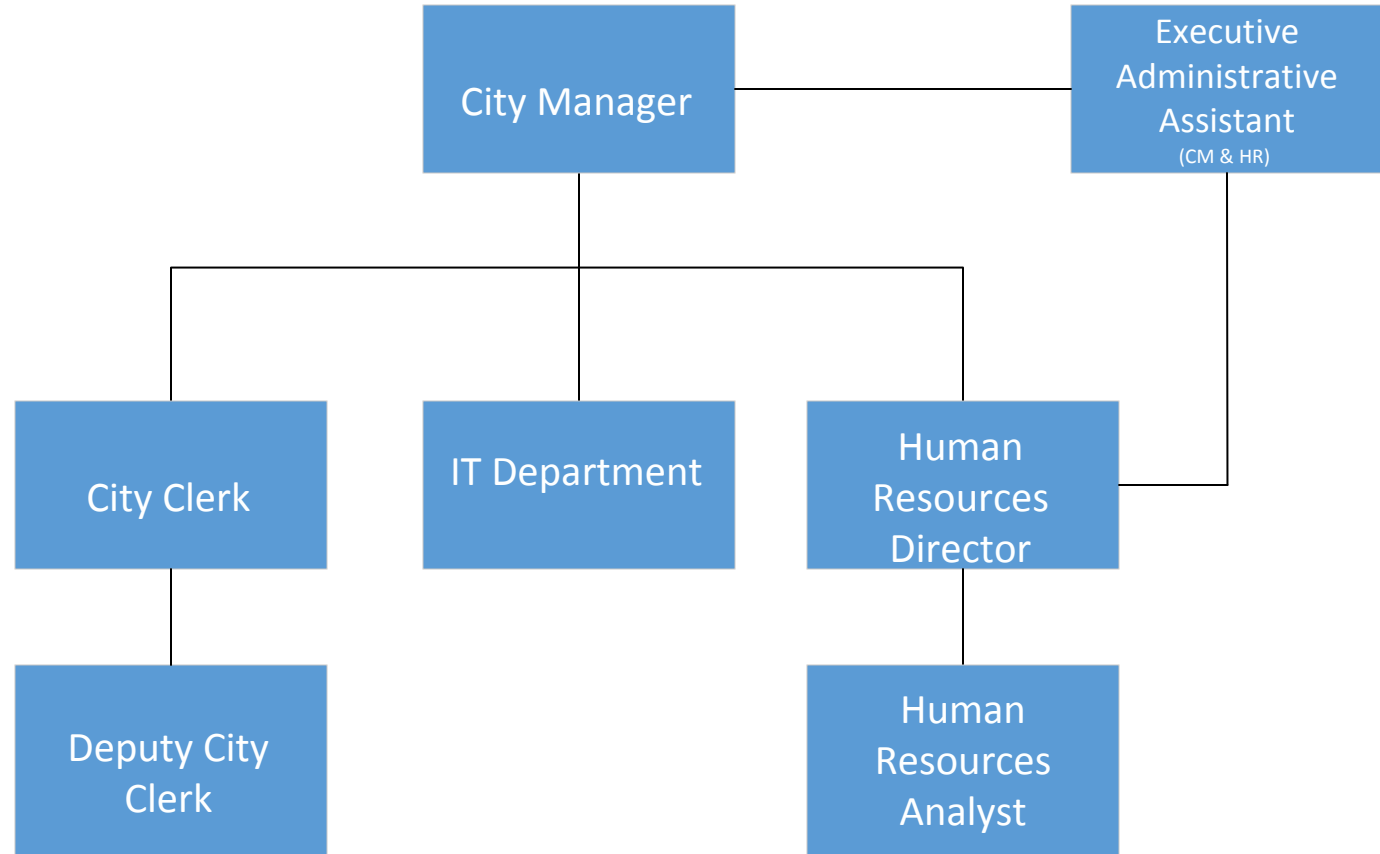
<b>Fund</b>	<b>Appropriations and Transfers Out</b>	
General Fund	\$	19,497,871
General Fund Reserve		163,898
Housing		139,580
Impact Fee		3,486,903
Public Safety		3,127,429
LMD BAD		2,619,446
Assessment		15,089,602
Street		10,305,233
Recreation		-
Enterprise		22,761,770
<b>Total</b>	<b>\$</b>	<b>77,191,732</b>

**City of Patterson  
Citywide Budget  
FY 2019-20 Proposed Budget**



**FY 2019-20 Projected  
City Wide Fund Balance**

General Fund & Reserves	\$	7,657,788
All Other Funds	\$	121,941,404
Total Funds	\$	<u>129,599,192</u>



# ADMINISTRATION DEPARTMENT



## City of Patterson

2019-20 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, Information Technology, City Clerk and Risk Management.

**Recent Accomplishments:** Continued progress on the City of Patterson 5 Year Strategic Plan; expanded the Community Development Department by hiring a new Community Development Director; successfully provided a balanced budget (2017/2018) to council; assisted with two articles for the California League of Cities and Stanislaus Magazine, promoting the City's great attributes in City development and assisting our less fortunate homeless residents.

Hired a new Police Chief and an Executive Administrative Assistant for the City Manager's Office; developed a Succession Plan; conducted an array of city-wide training to enhance employee development and in providing excellent customer service to the community of Patterson; successfully recruited positions for the Finance, Maintenance, Fire, and Recreation Departments.

To better serve the public, implemented a web-based council agenda and minutes system through Accela (now Granicus) an easy to view/downloadable system through our web site; implemented a web-based electronic filing system through Netfile for filings of Statement of Economic Interest Form 700's and Campaign Disclosure Statement to better serve the public in an easy user friendly format; implemented a Citywide web-based Public Records Request user-friendly system through NextRequest for the public to file, view and/or download past and current public records requests.

**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. We are also in motion to create an IT Division of the Administration Department. This will allow better use of funds and decrease spending on outside consultants.

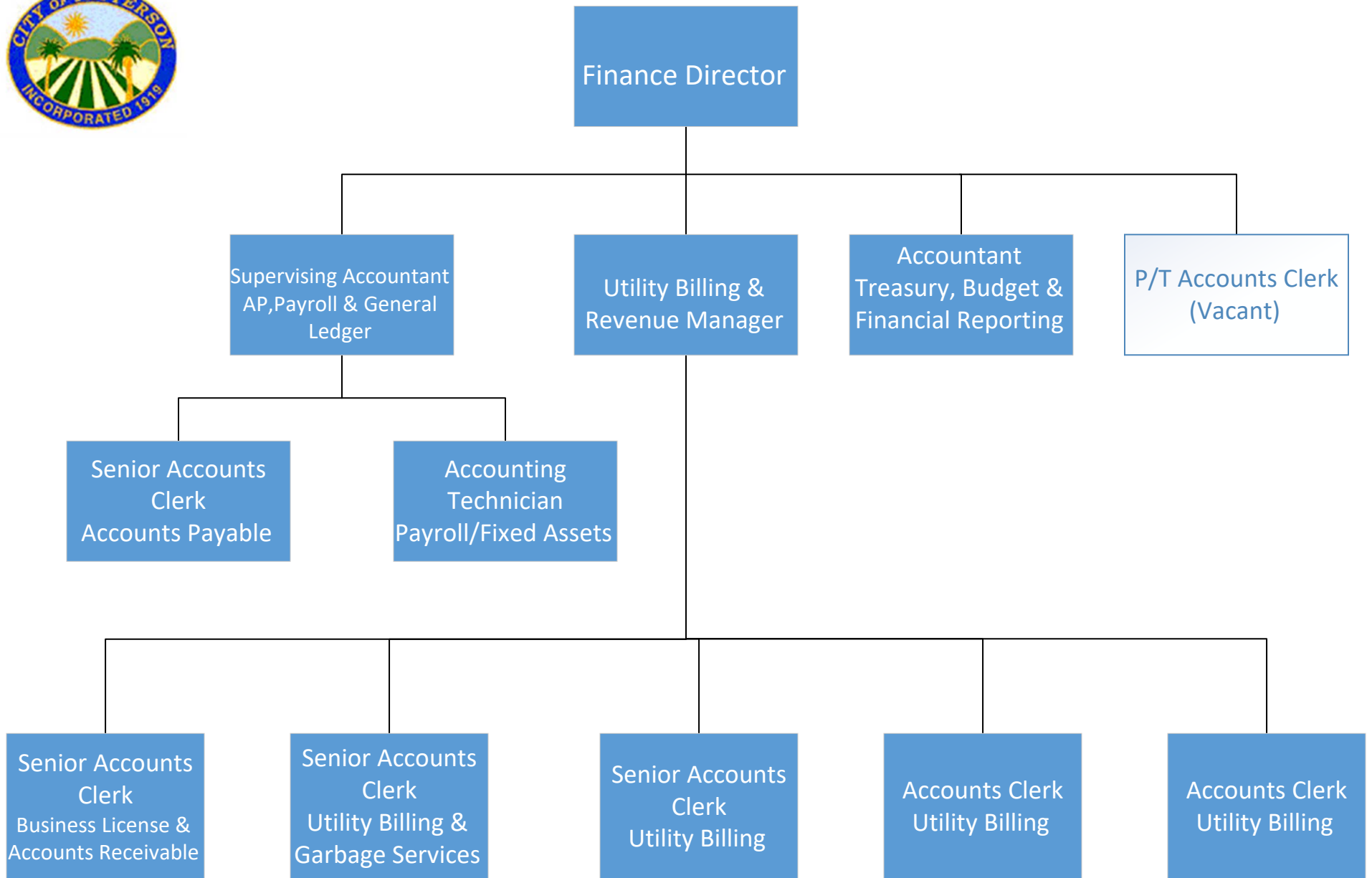
Implementation of new Succession Plan to determine current and future staffing needs; attract qualified staff with a positive culture and competitive salaries and benefits; foster an environment that encourages career development, continue to improve city-wide customer service; continue the development of the Human Resources Department by hiring a Human Resources Analyst; and continue training city employees to better serve the community.

Conduct 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.

Continue efforts to complete an agreement with Stanislaus County to foster support of the City of Patterson's NWP annexation.

**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.

**Source of Funding:** General Fund



# FINANCE DEPARTMENT



## City of Patterson

2019-20 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 and migrated Springbrook financial system suite to the Cloud version.
- In addition, key financial system disaster recovery plan and adequate system backup are implemented through Springbrook Master Service Level Agreement with the Cloud version.
- Implemented Payroll Employee Self Service web-based application phase I.
- Updated Capital Asset Policy.
- Implemented Finance procedure related to Measure L.
- Implemented newly effect SB1029 reporting to CDIAC for debt compliance requirement.
- Issued 2018 Lease Revenue Bond for General Fund to purchase Community Center with Park.
- Completed Full Cost Allocation Plan.

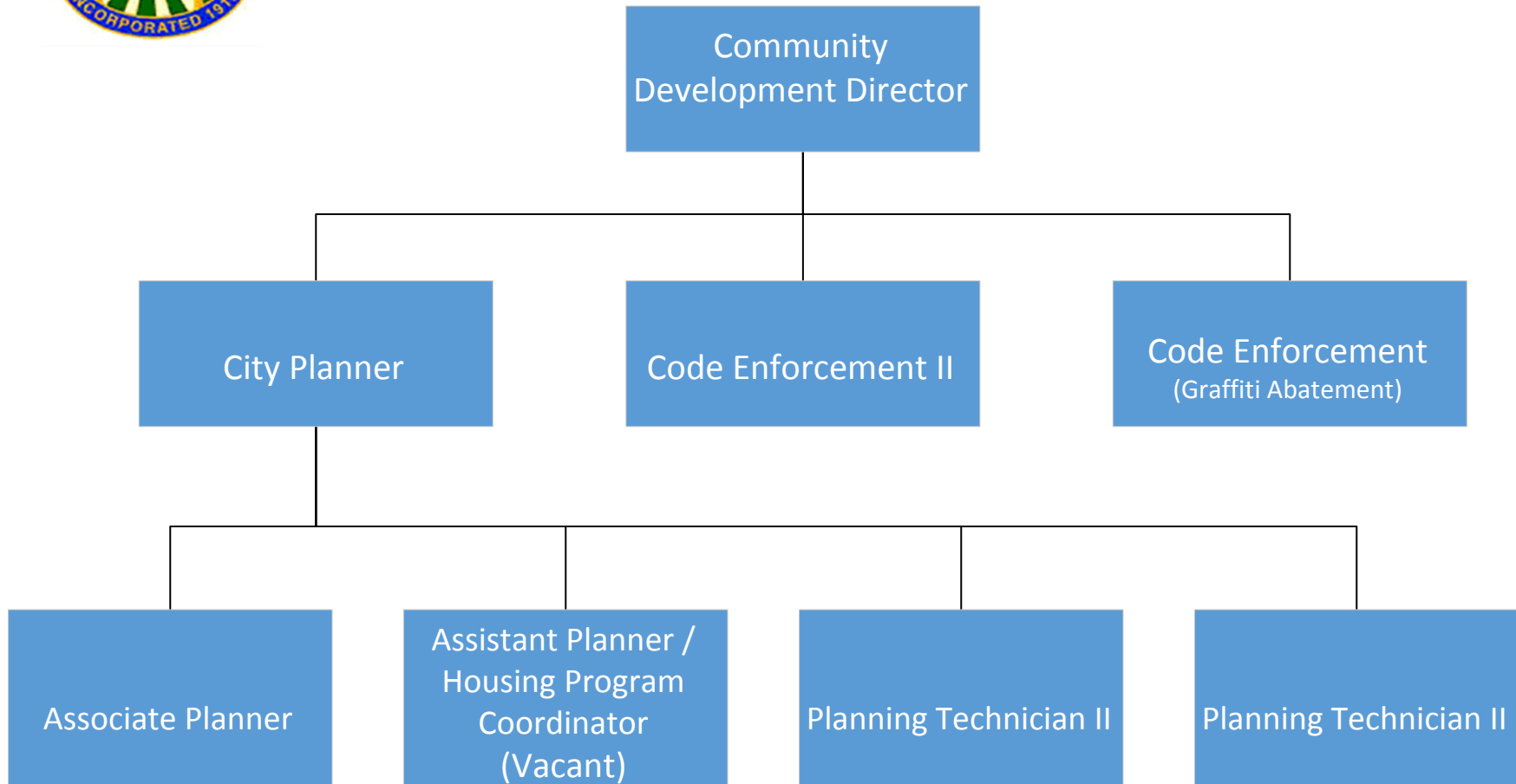
**Current Year Goals:**

- Implement Counter Credit Card payment for business license and permits.
- Update User Fee Study to produce defensible indirect cost rate proposal (ICRP) and User Fee.
- Issue 2019 Water Revenue Bond to fund Water capital projects.
- Develop and revise policies and procedures to keep current, relevant and align with City's strategic plans.
- Implement Finance procedure and policy related to Cannabis Pilot Project Program.
- Implement special projects to facilitate process improvement initiatives.
- Establish automated teller machine (ATM) at City Hall lobby to facilitate customer needs.

**Future Goals:**

- Develop 5 years long range financial plan.
- Establish section 115 Trust Fund for Pension.
- 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

2019-20 Budget

### **Department: Community Development (100-300) and Code Enforcement (100-310)**

**Mission Statement:**

The mission of the Community Development Department is to enhance the quality of life in Patterson by striving to improve its physical appearance, to ensure safe, sound, and accessible construction, and to promote the local economy.

**Department Description:**

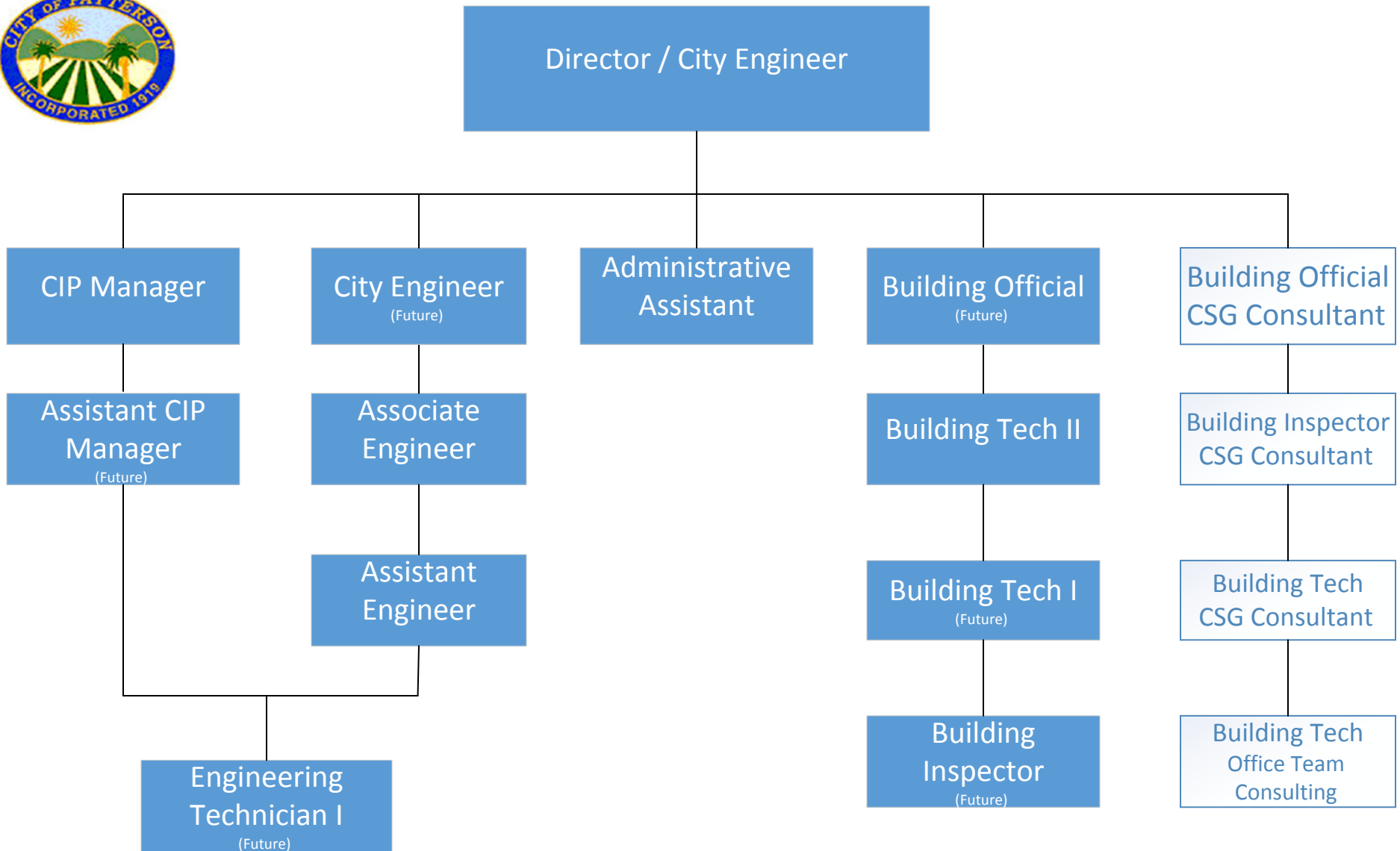
The Community Development Department performs a variety of services intended to protect, maintain and develop an attractive, safe and healthy community and vibrant and diverse economy. Responsibilities include project analysis for property development and use review. It is staff to the Council, Planning 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 use permits, use permits and variances. Also coordinates architectural preservation matters with particular emphasis on projects located within the Historic Downtown Commercial District.

**Recent Accomplishments:** Adoption of the City’s Storm Drain and Water Master Plan. Approval of multiple projects, including Palms Plaza, Patterson Family Pharmacy, Hampton Inn, Burger King/Round Table Pizza, Del Lago Mini Golf, Starbucks, Villages of Patterson Apartments, Self-Help Apartments, Adoption of Big Box Ordinance, Consistency Zoning Clean Up, Tools for Business Success Program Launched in 2018, successful transition of Code Enforcement responsibilities from Fire Department to Community Development Department. 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 and participate in additional professional organizations such as the National Main Street Organization and the International Council of Shopping Centers (ICSC) in furtherance of the Strategic Plan.

**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 Master 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

2019-20 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.

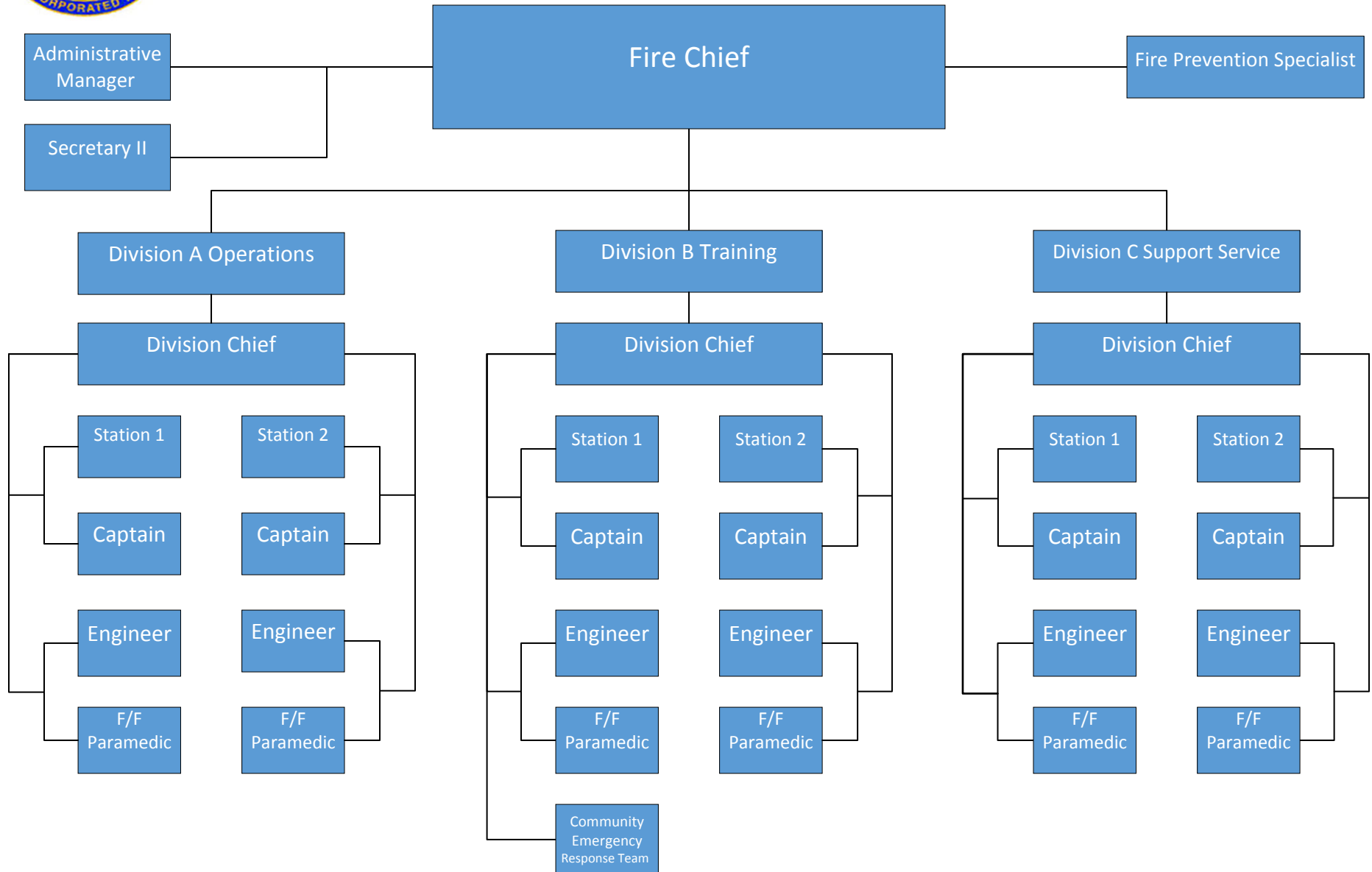
**Recent Accomplishments:** The Building Division has seen a significant increase in building permits this past fiscal year and continues to streamline the permitting process and providing efficient customer services for inspections and plan check. CSG Building Services continues to assist the City with 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, Hampton Inn Hotel, Burger King Restaurant, Patterson Family Pharmacy, JDI Farms, Mobil and Valero gas stations, and Starbucks Coffee. Capital projects that got underway with design were Las Palmas/Ward Ave Pedestrian Safety Improvements, Rogers Road/Delta Mendota Canal Bridge Replacement, Black Gulch Diversion Manhole Improvements, North Clarifier Improvements, 2018 Street Maintenance Slurry Seal, and the Well #14 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 Patterson Mobil Gas Station, Keystone Distribution, Sperry/Del Puerto Intersection Improvements, Sperry Avenue Overlay, Community Center Parking Lot Expansion, Floragold Non-potable Well, and the Sports Complex Lighting project.

**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.

**Future Goals:** Analyze current fee structure for department sustainability and continue standardizing processes to streamline construction and costs. Continue the efforts with the Northern Delta Mendota Groundwater Sub basin group to develop a Groundwater Sustainable Plan (GSP) that will meet the State's requirements under the Sustainable Management Groundwater Act (SGMA) and submit to the Department of Water Resources (DWR) by January 31, 2020. 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. Design and re-construct the Delta Mendota Canal (DMC) bridge at Rogers Road. 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, Sewer and Water Enterprise Funds, Measure L tax, State and Federal Funds.



# FIRE DEPARTMENT



## City of Patterson

2019-20 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
- Advanced Life Support
- Hazardous Materials Mitigation
- Urban Search and Rescue
- Water Rescue
- Community Education
- Disaster Preparedness
- Fire Prevention and Code Compliance

**Recent Accomplishments:** Was able to hire 3 Firefighter/Paramedics for Fire Station 2 which has the City of Patterson providing Advanced Life Support at both fire stations.

Participated in the State Wide Mutual Aid system through OES responding to 18 major incidents throughout California.

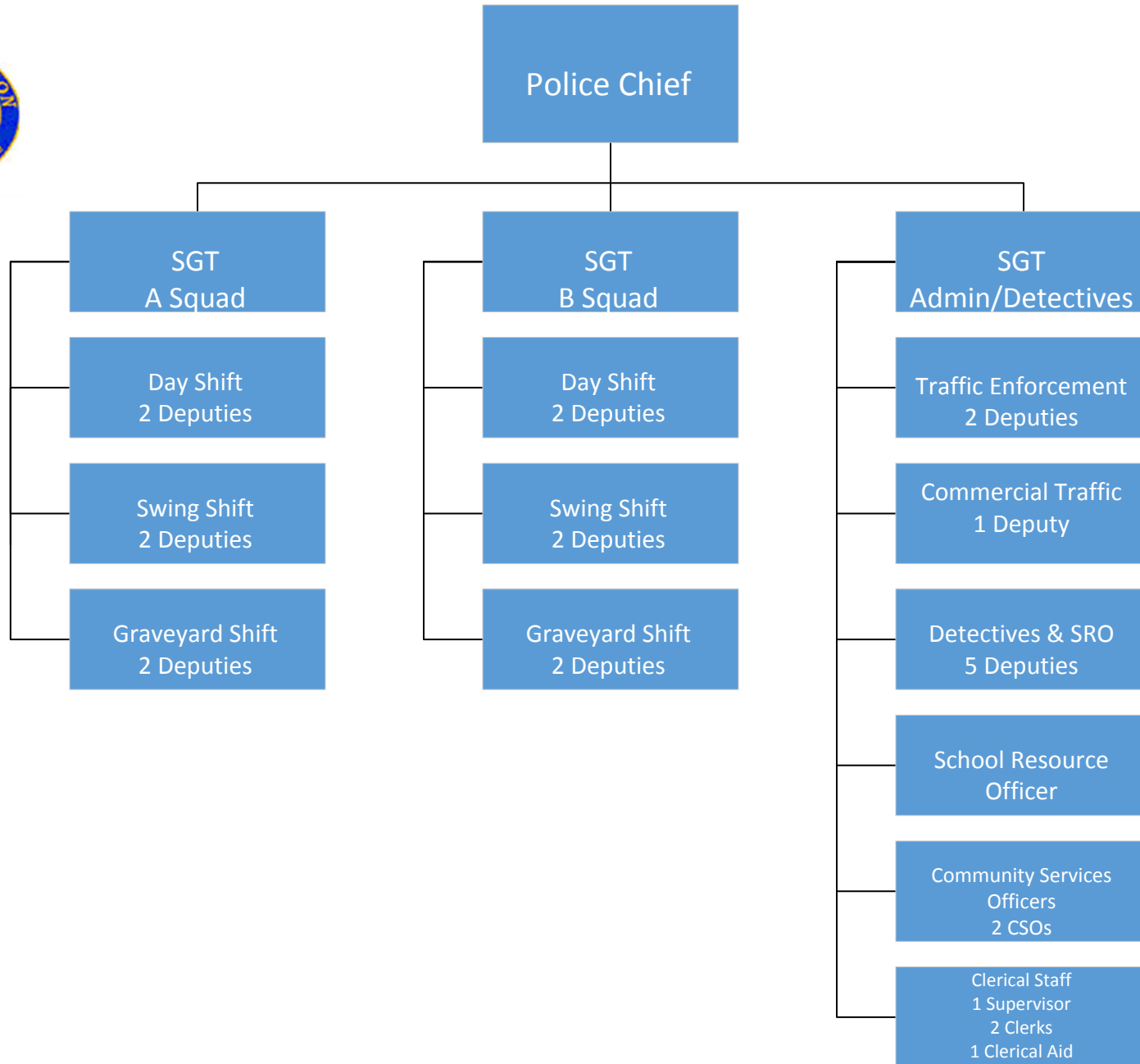
**Current Year Goals:** Continue improvements on the training grounds at Fire Station 2

Replace aging apparatus the meet NFPA standards.

**Future Goals:** Continue work on the Public Safety Center to meet the needs of the city, Law Enforcement and Fire Department administration.

Identify Target Hazards in the city and prepare “Pre-Fire plans to assure the safety of staff and the community during an emergency.

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



# POLICE DEPARTMENT



## City of Patterson

2019-20 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 (CRD) Crime Reduction Deputy, allowing the department to provide greater responsiveness to the residents of the City, and a (CTD) Commercial Traffic Deputy, who enforces vehicle code violations specific to commercial (truck) traffic.

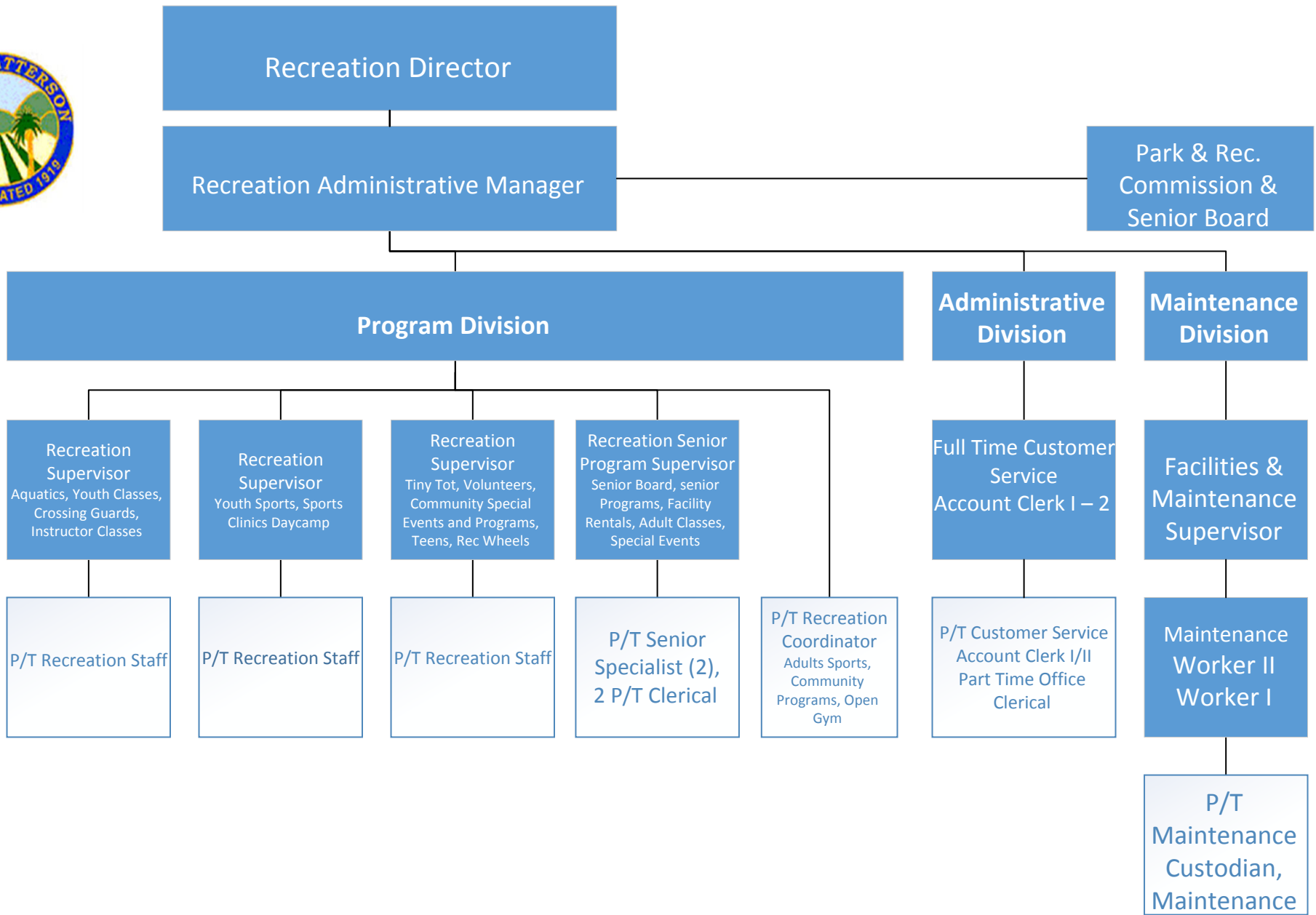
**Current Year Goals:** Pending the Cities financial ability, add another (CRD) Crime Reduction Deputy.

**Additional goals:**

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. Add an industrial strength door from lobby to main office to enhance security to county employees.

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

2019-20 Budget

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

**Mission Statement:** Patterson Recreation and Community Services

Strives to deliver quality programs for all generations, by creating memorable experiences, a sense of community and encourage a healthy, Active Life.

**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 6,200 customers this past year and works closely with customers to provide a positive customer experience.

**Recent Accomplishments:** Recreation provided a range of New Programs in 2018/19 including Adult Volleyball, Healthy walks, 49er Flag Football, splash ball, youth cooking, with a total of over 142 Community youth and adult Programs overall.

Recreation provided the 2nd annual Farm to Fork Dinner Fundraiser and raised \$19,000 for youth scholarships.

Senior programs have increased by adding, many new special event, senior excursions & a special focus on Senior Wellness and Fitness activities

Recreation received a Grant from the Jr. Giants Youth Baseball Program, to over 300 youth in a unique baseball program and a grant from 49er Flag Football for youth Flag football.

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

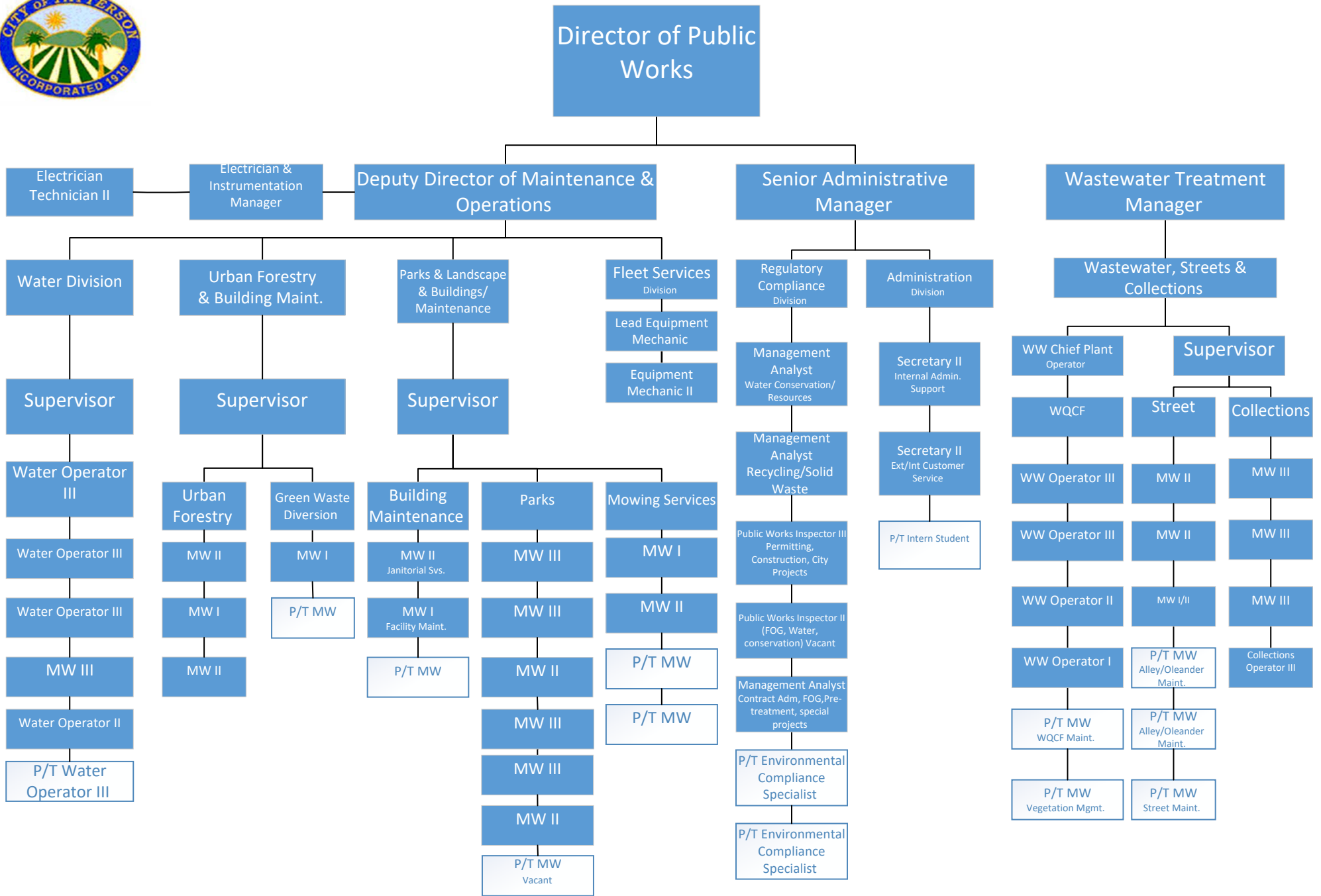
**Current Year Goals:**

- Received the Baseball Tomorrow Grant for new lights on field #2 of the Patterson Sports Complex
- Continue plans for the development of the Community ,with the completion of a full parking lot area, new complex design.
- 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



# PUBLIC WORKS DEPARTMENT



# City of Patterson

2019-20 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, 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

2019-20 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, 1 Non-Residential Maintenance CFD, and 1 Residential 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, CFDs, 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 Solid Waste Rate Study to implement new garbage rates; Completed the Water Rates and implement new 5-Year Rate Schedule; Completed the Water, Sewer, and Storm Drainage Master Plans and were adopted by Council; Continued to administer the Cal-Fire grant and tree plantings; Completed an RFP and currently working on the Urban Forest Master Plan; Worked with Engineering to complete Water, Sewer, Storm, and Transportation Capital Improvement (CIP) Projects budgeted in FY 2018/19; Completed a City-wide Cost Allocation Plan; Completed a Storm, Sewer, and Water Impact Fee Study; Completed all Parks Capital Improvement Program (CIP) Projects budgeted; Secured an SRF loan and loan forgiveness for the Wastewater Treatment Expansion LEED Administration Building Project; Obtained Grant Funding for an additional EV Charging Station for the Hammon Community Center Parking Lot; Streamlined the Public Works Coordination Process for Projects/Plan Reviews, Inspections, and Permitting; Formed a new Residential CFD for Maintenance; Developed and Implemented a New Development Fee Calculator; Developed a plan to install security cameras at PW facilities; Completed a new RFP for Vegetation Management Services; Continued with efforts to ensure City compliance with SGMA; Working with Engineering to Update City Standards and Utilities Index Maps; Secured a grant from the State for improvements to the Center Building/Museum.

**Current & Future Year Goals:** Work with Human Resources to Update Personnel Rules & Policies; Issue an RFP for Vegetation Management Services; Develop and Implement Park Guidelines/Standards; Issue an RFP for Signal Light Maintenance & Repairs; Assist with updating and implementing new Building and Public Works Permit Applications; Implement Electronic Timesheets; Work with Finance to transition all Public Works Permits into Springbrook Permit module; Develop and Implement a New Development Handbook; Complete a City-wide User Fee Study Continue Efforts to ensure City



# City of Patterson

2019-20 Budget

## Department: Public Works

compliance with SGMA; Develop trench cut fee ordinance; Secure bonds for Water CIP projects; Update and Improve Customer Service Program; and implement a Social Media Program, including the development, training, and a written policy.

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



# City of Patterson

2019-20 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, Organics, and C&D), 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



# City of Patterson

2019-20 Budget

## Department: Public Works

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. 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 to satisfy the State's 10% Target Goal for Water Savings; Maintained the Public Outreach Program reaching out to Schools, Community, and Businesses (Arbor Week, Apricot Fiesta, Earth & Science Fair, Back-to-School Event, and National Public Works Week) where they learn about Public Works, trees, and Environmental Programs; Implemented the State Trash Policy Amendments for Stormwater Program; Implemented Monitoring, Inspections, and Enforcement program for FOG;



# City of Patterson

2019-20 Budget

## Department: Public Works

Developed & Implemented an Organics Recycling Program; Develop Green Purchasing Policy; Developed water meter replacement plan; Coordinated with Stanislaus County on the development of a Regional Stormwater Resources Plan; Obtained grant funds from FEMA/Cal-OES for flood repairs and clean-up from 2018 storm event; Coordinated with Regional Board to obtain a WDR Permit amendment; Implemented SB 407 Plan to Comply with SB407 Requirements (Plumbing Fixture Retrofits); and participated in the local GSA/GSP preparation process.

**Current & Future Year Goals:** Continue to implement the State Trash Policy Amendments for screening all trash in the storm drain system down to no larger than 5mm and develop CIP plan for installation of City trash capturing devices; Implement Green Purchasing Policy; 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; Work with the State to implement the City's new WDR Permit; Continue to implement the MS4 Phase II 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;

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



# City of Patterson

2019-20 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 and secured grant funding for the Center Building/museum improvements.

**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

2019-20 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 Major concrete replacement project in several parks and sidewalks to eliminate tripping hazards; 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); Implemented the 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. Continue implement of the City's mowing contract services next five (5) years (7/1/16 through 6/30/21).

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



# City of Patterson

2019-20 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:** Continued with the curb & gutter replacement 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. Awarded contract for evaluation of retro-reflectivity of all traffic control and street 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

2019-20 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. Established a tree farm at the WQCF for Canary Island Date Palm trees. Received Planning Commission Approval of the Urban Forest Master Plan.

**Current & Future Year Goals:** 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

2019-20 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. Complete 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

2019-20 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 negotiations with the Regional Board on the New waste water 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; Completed upgrade of Sewer SCADA System to improve monitoring of the sewer system flows/sewer process; Coordinated with Engineering to put out to bid The North Plant Clarifier Rehab Project .

**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; implement City's new waste discharge requirement (WDR) permit; complete construction of the North Plant Clarifier Rehabilitation project. Secure funding for new WQCF Administration building.

**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

2019-20 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:** Revise 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 collection 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

2019-20 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, 3 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; completed upgrade of water SCADA System; 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; develop and implement plan & procedures for removing a storage tank from service due to routine maintenance; and implement revised 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

2019-20 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; 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 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; completed upgrade of water SCADA System; installed new VFD at Keystone Well; and installed new well depth monitoring instruments at the well sites.

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



# GENERAL FUND

BUDGET - REVENUES - GENERAL FUND 2019-2020

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-000-5001	Property Tax - Current Secured	\$ 2,435,872	\$ 2,597,794	\$ 2,742,658	\$ 2,866,500	\$ -	\$ -	\$ 2,866,500	\$ 2,907,216
100-000-5002	Property Tax - Current Unsecured	129,469	139,122	143,094	154,350		1,013	155,363	151,679
100-000-5004	Property Tax - Delinquent	3,366	3,708	2,861	5,513			5,513	3,032
100-000-5006	Property Tax - Supplemental	43,287	56,729	56,342	38,588			38,588	59,723
100-000-5007	Property Tax - Miscellaneous	629	700	397	772			772	421
100-000-5010	Real Estate Transfer Tax	186,809	102,403	98,729	199,500			199,500	104,652
100-000-5020	Sales & Use Tax	4,989,805	5,445,607	4,967,059	5,358,272	37,185	242,543	5,638,000	5,474,804
100-000-5021	Sales & Use Tax-PubSaf (Prop172)	55,455	57,019	60,476	55,000			55,000	64,104
100-000-5025	Transient Occupancy Tax (TOT)	109,103	136,612	130,446	115,000			115,000	211,455
100-000-5030	Franchise Fees	188,833	274,792	206,354	180,000			180,000	200,000
100-000-5180	Cannabis Pilot Program	-	-	91,140	1,067,340	81,968	(600,000)	549,308	1,606,852
	<b>Total Taxes</b>	<b>\$ 8,142,629</b>	<b>\$ 8,814,485</b>	<b>\$ 8,499,555</b>	<b>\$ 10,040,834</b>	<b>\$ 119,153</b>	<b>\$ (356,444)</b>	<b>\$ 9,803,543</b>	<b>\$ 10,783,938</b>
100-000-5100	Business License	\$ 102,604	\$ 106,933	\$ 120,783	\$ 111,000	\$ -	\$ 2,328	\$ 113,328	\$ 125,000
100-000-5101	Business License - Adjustment	(55)	-	-	-			-	-
100-000-5102	CASp Program Fee	877	855	1,217	900	3,000	254	4,154	4,000
100-000-5150	Building Permit - Residential	158,458	275,941	212,238	130,396	(45,467)		84,929	104,568
100-000-5151	Building Permit - Commercial	51,216	49,530	200,600	404,274	(316,589)		87,685	253,557
100-000-5158	Abandoned Prop Registration	2,090	1,310	1,230	2,000			2,000	2,000
100-000-5160	Plan Check	60,549	72,558	178,829	303,800	(205,783)		98,017	236,893
100-000-5161	Application Fee	54,330	33,195	25,050	35,000			35,000	35,000
100-000-5170	Encroachment Permit	3,457	4,626	6,750	5,000		688	5,688	5,000
100-000-5190	Other Licenses & Permits	2,754	2,383	2,555	3,000			3,000	3,000
	<b>Total License &amp; Permits</b>	<b>\$ 436,281</b>	<b>\$ 547,330</b>	<b>\$ 749,253</b>	<b>\$ 995,370</b>	<b>\$ (564,839)</b>	<b>\$ 3,270</b>	<b>\$ 433,801</b>	<b>\$ 769,018</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-000-5202	Motor Vehicle In-lieu	\$ 1,693,793	\$ 1,844,519	\$ 1,947,375	\$ 1,700,000	\$ -	\$ -	\$ 1,700,000	\$ 2,000,000
100-000-5206	FHA In-lieu	1,120	1,235	1,255	1,500			1,500	1,300
100-000-5208	Homeowner Property Tax Relief	31,378	31,227	31,687	30,000			30,000	32,000
100-000-5260	Abandoned Vehicle	12,786	13,876	12,320	13,000			13,000	12,500
100-000-5263	BSCC Alloc Realign Grant	13,267	3,558	(6,950)	-			-	-
100-000-5267	San Joaquin Air District Grant	59,469	2,700	20,000	7,500	39,900		47,400	20,000
100-000-5270	COPS - AB 3229 SLESF	114,618	129,324	139,416	100,000		41,078	141,078	140,000
100-000-5274	Federal DOJ Funds (SDEA Agrmt)	-	-	641	-			-	1,000
100-000-5275	Grant County-Tire Amnesty	-	-	550	2,500			2,500	2,500
100-000-5277	State (Beverage) Grant	2,915	(1,627)	1,986	5,668			5,668	5,668
100-000-5280	State Mandated Cost Reimb	77,304	10,237	9,138	20,000			20,000	10,000
100-000-5289	County Sustainability Grant	39,915	-	-	-			-	-
100-000-5285	Fire District Reimbursement	368,955	378,043	359,274	374,904			374,904	397,471
100-000-5286	Crossing Guard Reimbursement	28,617	58,823	58,609	65,000			65,000	72,468
100-000-5291	Stan Crnty-Crowslanding Security	19,800	18,150	19,800	20,900			20,900	-
100-000-5292	Cal Fire Urban and Comm Forestry Grant	-	63,285	87,094	84,925			84,925	121,483
100-000-5293	Patterson Joint Unified School District Grant	-	15,300	6,175	5,000			5,000	5,000
100-000-5294	State of CA - Dept of Water Resources Grant	-	3,496	3,496	-			-	-
100-000-5295	Museum Grant from State	-	-	-	180,000	(73,000)		107,000	107,000
100-000-5296	Safer Grant - Federal	-	-	48,216	229,500			229,500	196,900
100-000-5297	Cal Recycle Grant - State	-	-	-	-	-	-	-	163,944
100-000-5298	Prop 68 Grant - State	-	-	-	-			-	100,000
	<b>Total Inter-Governmental</b>	<b>\$ 2,463,936</b>	<b>\$ 2,572,145</b>	<b>\$ 2,740,083</b>	<b>\$ 2,840,397</b>	<b>\$ (33,100)</b>	<b>\$ 41,078</b>	<b>\$ 2,848,375</b>	<b>\$ 3,389,234</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-000-5300	Administration Fee	\$ 23,846	\$ 16,463	\$ 75,701	\$ 17,399	\$ -	\$ 33,276	\$ 50,675	\$ 38,580
100-000-5305	Return Check Charge	3,425	3,970	4,445	4,000			4,000	4,000
100-000-5306	Credit Check Fee	20	12	24	30			30	30
100-000-5308	Copies & Maps	705	405	301	500			500	500
100-000-5310	Developer Reimbursements	-	-	-	17,160	(17,160)		-	197
100-000-5315	Rental Income	15,840	14,784	17,424	17,280			17,280	17,280
100-000-5320	Plans & Specs	-	40	-	100			100	100
100-000-5325	Park Reservation Fees	3,470	790	1,040	3,000			3,000	3,000
100-000-5326	Senior Center Reservation Fee	22,465	16,716	14,885	20,000			20,000	20,000
100-000-5327	Walnut Grove Facility Fees	2,478	3,165	960	4,000			4,000	950
100-000-5328	Sports Complex Facility Fees	1,713	580	4,400	250		5,250	5,500	14,580
100-000-5329	Accident Reports	3,410	3,942	3,856	4,000			4,000	4,000
100-000-5330	Police Service-Permit Processing	659	665	345	500			500	500
100-000-5365	Weed & Mistletoe Abatement	4,428	11,850	3,543	5,100			5,100	5,000
100-000-5380	Fire Inspections	3,695	9,660	14,194	5,000			5,000	10,000
100-000-5381	Fire Plan Review	9,862	13,446	6,017	15,000			15,000	10,000
100-000-5382	Fire Permits	998	1,751	15,871	2,000		1,019	3,019	3,000
100-000-5383	Fire Other	1,501	12,425	8,179	8,000			8,000	8,000
100-000-5384	Charging Station Revenue	-	-	82	1,000			1,000	500
	<b>Total Charges for Services</b>	<b>\$ 98,516</b>	<b>\$ 110,663</b>	<b>\$ 171,266</b>	<b>\$ 124,319</b>	<b>\$ (17,160)</b>	<b>\$ 39,545</b>	<b>\$ 146,704</b>	<b>\$ 140,217</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-000-5402	Admin Reimb - Life Scan/Ins	\$ 538	\$ 1,070	\$ 592	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ 1,500
100-000-5405	Tiny Tots	403	3,215	4,801	6,000			6,000	6,500
100-000-5406	Art Classes	50	490	328	840			840	-
100-000-5410	Tennis	-	-	-	200			200	200
100-000-5415	Contract Programs	8,735	12,764	11,605	10,000		2,734	12,734	10,000
100-000-5427	Youth Basketball	18,969	16,072	17,346	18,000			18,000	18,000
100-000-5428	Youth Flag Football	10,018	9,880	11,575	12,000			12,000	-
100-000-5430	Youth Soccer	-	10,524	26,660	28,000			28,000	17,500
100-000-5450	Adult Sports	6,785	11,246	11,985	18,000			18,000	21,700
100-000-5455	Community Programs	370	293	229	500		110	610	500
100-000-5472	School Reimbursement Pool Heating	-	-	9,999	-	8,000		8,000	24,500
100-000-5473	Youth Commission/Development	977	-	-	500		1,320	1,820	500
100-000-5475	New Programs	2,611	4,243	2,877	3,000			3,000	6,432
100-000-5476	Special Events	3,472	3,597	6,127	6,000	5,565	220	11,785	500
100-000-5478	Special Interest Classes	-	-	-	-			-	6,000
100-000-5479	Other Recreation Programs	-	-	-	-			-	10,000
100-000-5481	Great America Tickets	496	737	509	800			800	-
100-000-5482	Swim Lessons	36,861	34,250	34,746	33,000			33,000	33,000
100-000-5483	Open Swim Fees	33,853	28,858	24,989	24,500			24,500	24,500
100-000-5484	Swim Team Revenue	10,734	10,407	7,975	14,000			14,000	9,600
100-000-5488	Concession Stand	13,146	13,424	16,002	13,000			13,000	15,000
100-000-5489	Day Camp	41,538	32,629	31,562	42,000			42,000	45,000
100-000-5490	Recreation Reimb - Training	-	-	-	150			150	150
100-000-5491	Facility Reservation Fees	700	2,400	4,932	4,500			4,500	300
100-000-5492	Advertising Fees	600	725	602	2,000			2,000	2,000
100-000-5493	Teen Programs	163	1,909	340	1,000			1,000	1,500
100-000-5498	Extreme Tuesdays	805	(42)	-	-			-	-
100-000-5499	Jr. Leader	520	40	-	-			-	375
	<b>Total Recreation</b>	<b>\$ 215,146</b>	<b>\$ 198,730</b>	<b>\$ 225,780</b>	<b>\$ 239,490</b>	<b>\$ 13,565</b>	<b>\$ 4,384</b>	<b>\$ 257,439</b>	<b>\$ 255,257</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-000-5500	Fines - Parking	\$ 28,212	\$ 49,289	\$ 58,499	\$ 5,152	\$ -	\$ 19,106	\$ 24,258	\$ 5,000
100-000-5501	Fines - Traffic/Booking Fees	89,700	60,391	51,111	50,000		28,277	78,277	50,000
100-000-5502	Fines - Cannabis	-	-	1,000	-	3,000	1,000	4,000	5,000
100-000-5505	Forfeiture - Asset Seizure	-	-	-	-			-	-
100-000-5506	Forfeiture - Stored Vehicle	41,538	28,849	26,606	35,000			35,000	30,000
100-000-5510	Booking Fees	79,915	-	124	-			-	-
100-000-5520	Code Enforcement	571	17,412	8,884	5,000			5,000	5,000
	<b>Total Fines &amp; Forfeitures</b>	<b>\$ 239,936</b>	<b>\$ 155,942</b>	<b>\$ 146,223</b>	<b>\$ 95,152</b>	<b>\$ 3,000</b>	<b>\$ 48,383</b>	<b>\$ 146,535</b>	<b>\$ 95,000</b>
100-000-5600	Interest Income	\$ 17,733	\$ 10,735	\$ 14,351	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ 15,000
100-000-5705	Donations	125	-	-	125			125	-
100-000-5710	Sale of Surplus/Salvage	1,984	20,709	10,431	2,000	10,000		12,000	2,000
100-000-5789	Grading Permit	839	7,565	6,755	-	8,000	2,015	10,015	8,000
100-000-5790	Miscellaneous Revenue	63,156	22,028	15,511	35,000			35,000	35,000
100-000-5792	Miscellaneous Rev- Recreation	2,234	1,852	279	5,000			5,000	5,000
100-000-5793	CPR/First Aid Revenue	1,728	3,089	2,108	1,500			1,500	-
100-000-5794	Salary Reimbursements	4,953	6,943	42,963	10,000			10,000	10,000
100-000-5795	Miscellaneous Reimbursements	10,813	321,495	20,143	-	750,000		750,000	20,000
100-000-5796	Public Works Reimbursement	373	11,275	3,078	2,000		2,305	4,305	2,000
100-000-5797	Reimbursement-Apricot Fiesta Security	-	-	-	-			-	-
100-000-5798	Solar Rebate - TID	20,150	14,206	13,272	17,000			17,000	15,000
100-000-5801	Salary Reimbursement - Fire Dept	4,827	27,008	148,883	10,000	15,000	13,936	38,936	10,000
100-000-5804	Baseball Lighthing Grant	-	-	-	87,500	(46,500)		41,000	-
100-000-5805	Bond Proceeds	-	-	2,429,000	-			-	-
100-000-5999	GASB 31 Adjustment	44,259	(69,955)	(76,302)	-			-	-
	<b>Total Investments/Other</b>	<b>\$ 173,174</b>	<b>\$ 376,949</b>	<b>\$ 2,630,473</b>	<b>\$ 195,125</b>	<b>\$ 736,500</b>	<b>\$ 18,256</b>	<b>\$ 949,881</b>	<b>\$ 122,000</b>
<b>TOTAL REVENUE-FUND 100</b>		<b>\$ 11,769,617</b>	<b>\$ 12,776,244</b>	<b>\$ 15,162,632</b>	<b>\$ 14,530,687</b>	<b>\$ 257,119</b>	<b>\$ (201,528)</b>	<b>\$ 14,586,278</b>	<b>\$ 15,554,664</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-998-5902	From Garbage Fund	\$ 345,611	\$ 387,455	\$ 434,573	\$ 448,204	\$ -	\$ -	\$ 448,204	\$ 452,967
100-998-5903	From Sewer Fund	471,507	493,588	551,357	577,464			577,464	647,677
100-998-5904	From Water Fund	547,353	472,536	524,057	543,759			543,759	570,217
100-998-5905	From Gas Tax Fund	516,853	350,000	325,000	325,000			325,000	485,000
100-998-5906	From BAD Districts	86,145	57,267	55,977	66,270			66,270	79,781
100-998-5910	From CDBG	17,800	17,800	9,500	9,533			9,533	7,500
100-998-5911	From Fire CFD	339,240	259,080	667,695	363,011			363,011	378,686
100-998-5912	From Bond Administrative Fee	40,000	40,000	40,000	113,000			113,000	120,000
100-998-5913	From Community Facility Fee	-	-	-	-	17,100		17,100	-
100-998-5914	From LMD	213,353	217,486	1,096,363	1,348,386			1,348,386	1,269,269
100-998-5915	From Senior Fund	-	9,840	9,840	-			-	-
100-998-5916	From Self Insurance Reserve	58,333	58,333	-	-			-	-
100-998-5918	From HOME	-	-	-	-			-	2,000
100-998-5919	From Affordable Housing	-	-	-	-			-	-
	<b>TOTAL TRANSFERS</b>	<b>\$ 2,636,195</b>	<b>\$ 2,363,386</b>	<b>\$ 3,714,362</b>	<b>\$ 3,794,626</b>	<b>\$ 17,100</b>	<b>\$ -</b>	<b>\$ 3,811,726</b>	<b>\$ 4,013,097</b>
<b>100 GRAND TOTAL</b>		<b>\$ 14,405,812</b>	<b>\$ 15,139,630</b>	<b>\$ 18,876,994</b>	<b>\$ 18,325,313</b>	<b>\$ 274,219</b>	<b>\$ (201,528)</b>	<b>\$ 18,398,004</b>	<b>\$ 19,567,762</b>

BUDGET - EXPENSES - GENERAL FUND 2019-2020

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Administration</b>									
100-100-6001	Salaries & Wages, Full-Time	\$ 275,897	\$ 425,809	\$ 454,060	\$ 512,293	\$ 31,085	\$ -	\$ 543,378	\$ 639,747
100-100-6002	Salaries & Wages, Part-Time	-	-	725	-	-	-	-	-
100-100-6005	Overtime	938	2,503	2,108	1,000	1,500	-	2,500	-
100-100-6100	FICA/Medicare - Employer	3,876	5,821	6,250	7,443	451	-	7,894	9,276
100-100-6105	Retirement	59,202	72,082	75,452	87,555	2,744	-	90,299	94,889
100-100-6110	Worker's Compensation	16,116	4,581	131	2,907	183	-	3,090	2,725
100-100-6115	Unemployment Insurance	1,350	12,600	2	-	-	-	-	-
100-100-6120	Medical Insurance	57,885	81,599	92,759	101,168	6,353	-	107,521	127,036
100-100-6123	Post Retirement Medical Insurance	3,093	6,659	6,254	4,714	195	-	4,909	5,837
100-100-6125	Dental Insurance	5,000	7,724	8,196	9,849	325	-	10,174	13,503
100-100-6130	Vision Insurance	1,056	1,551	1,310	1,473	49	-	1,522	1,824
100-100-6135	Life Insurance	1,530	1,942	1,980	2,259	140	-	2,399	2,564
100-100-6145	Tuition Reimbursement	-	-	350	1,000	-	-	1,000	-
100-100-6150	Auto Allowance	4,050	5,400	5,400	5,400	-	-	5,400	6,000
100-100-6155	Def. Compensation Match	4,428	4,883	10,065	12,890	-	-	12,890	23,017
<b>100-100</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 434,422</b>	<b>\$ 633,155</b>	<b>\$ 665,041</b>	<b>\$ 749,951</b>	<b>\$ 43,025</b>	<b>\$ -</b>	<b>\$ 792,976</b>	<b>\$ 926,419</b>
100-100-6222	IT Services	\$ 19,679	\$ 32,800	\$ 49,120	\$ 29,953	\$ 10,294	\$ 2,172	\$ 42,419	\$ 23,601
100-100-6240	General Contract Services	79,079	81,007	80,843	71,200	11,760	-	82,960	71,500
100-100-6241	General Contract Services - HR	207,617	73,361	62,403	55,000	-	-	55,000	55,000
100-100-6410	Departmental Supplies	2,882	6,939	4,025	5,000	-	-	5,000	5,000
100-100-6411	Departmental Supplies - HR	3,266	10,916	11,621	11,000	-	-	11,000	11,000
100-100-6425	Fuel	226	158	-	200	-	-	200	200
100-100-6500	Rent & Leases - Equipment	6,381	8,373	5,127	5,268	-	-	5,268	5,103
100-100-6605	Advertising	10,737	7,817	18,134	5,500	2,500	-	8,000	5,500
100-100-6606	Recruitment	14,656	15,129	21,723	10,000	-	-	10,000	10,000
100-100-6610	Training & Travel	7,008	14,153	7,506	16,000	-	-	16,000	16,000
100-100-6620	Dues & Publications	12,659	7,532	18,903	16,000	-	-	16,000	16,000
100-100-6700	Telephone	1,137	1,431	2,110	2,000	-	-	2,000	2,000
100-100-6701	Cannabis Expenditures	-	-	65,024	10,000	-	24,000	34,000	10,000
<b>100-100</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 365,327</b>	<b>\$ 259,616</b>	<b>\$ 346,539</b>	<b>\$ 237,121</b>	<b>\$ 24,554</b>	<b>\$ 26,172</b>	<b>\$ 287,847</b>	<b>\$ 230,904</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-100-7501	Computer Equipment	- \$	2,616 \$	6,041 \$	4,000 \$	2,000 \$	-	6,000	-
100-100-7560	Machinery & Equipment Expense	-	5,413	-	-	2,000	-	2,000	-
100-100-7550	Project Restart	-	-	42,928	-	-	-	-	-
<b>100-100</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 8,029</b>	<b>\$ 48,969</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ -</b>
<b>100-100</b>	<b>TOTAL EXPENSES - Administration</b>	<b>\$ 799,750</b>	<b>\$ 900,800</b>	<b>\$ 1,060,550</b>	<b>\$ 991,072</b>	<b>\$ 71,579</b>	<b>\$ 26,172</b>	<b>\$ 1,088,823</b>	<b>\$ 1,157,323</b>

**Attorney**

100-115-6205	Legal Services - General Municipal	\$ 348,734	\$ 305,910	\$ 178,080	\$ 180,000	\$ -	\$ -	\$ 180,000	\$ 180,000
100-115-6206	Legal Services - General Litigation	265,344	70,158	83,128	100,000	500,000	(390,000)	210,000	100,000
100-115-6207	Legal Services - General Consulting	360	16,533	16,895	20,000	-	-	20,000	20,000
100-115-6208	Legal Services - HR	39,406	28,011	35,353	25,000	-	-	25,000	25,000
<b>100-115</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 653,843</b>	<b>\$ 420,612</b>	<b>\$ 313,457</b>	<b>\$ 325,000</b>	<b>\$ 500,000</b>	<b>\$ (390,000)</b>	<b>\$ 435,000</b>	<b>\$ 325,000</b>
<b>100-115</b>	<b>TOTAL EXPENSES - Attorney</b>	<b>\$ 653,843</b>	<b>\$ 420,612</b>	<b>\$ 313,457</b>	<b>\$ 325,000</b>	<b>\$ 500,000</b>	<b>\$ (390,000)</b>	<b>\$ 435,000</b>	<b>\$ 325,000</b>

**City Council**

100-120-6002	Salaries & Wages, Part-Time	\$ 18,000	\$ 18,450	\$ 20,400	\$ 20,400	\$ 1,540	\$ -	\$ 21,940	\$ 24,480
100-120-6100	FICA/Medicare - Employer	1,230	1,261	1,437	1,561	118	-	1,679	1,873
100-120-6110	Worker's Compensation	426	1,076	1,109	-	-	-	-	-
100-120-6120	Medical Insurance	13	90	180	-	-	-	-	-
100-120-6123	Post Retirement Medical Insurance	77	87	70	-	-	-	-	-
100-120-6125	Dental Insurance	-	7	12	-	-	-	-	-
100-120-6130	Vision Insurance	-	3	2	-	-	-	-	-
100-120-6135	Life Insurance	-	-	3	-	-	-	-	-
<b>100-120</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 19,747</b>	<b>\$ 20,974</b>	<b>\$ 23,213</b>	<b>\$ 21,961</b>	<b>\$ 1,658</b>	<b>\$ -</b>	<b>\$ 23,619</b>	<b>\$ 26,353</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-120-6222	IT Services	\$ 11,043	\$ 18,049	\$ 29,093	\$ 18,720	\$ 6,434	\$ 1,358	\$ 26,512	\$ 10,515
100-120-6240	General Contract Services	55,316	60,204	61,724	50,000			50,000	50,000
100-120-6260	Elections	2,054	2,539	-	10,000			10,000	-
100-120-6410	Departmental Supplies	2,307	3,399	4,299	6,000			6,000	6,000
100-120-6607	City Promotion	19,086	22,649	16,640	10,000			10,000	10,000
100-120-6607a	City Promotion - Apricot Fiesta	-	-	-	45,000			45,000	45,000
100-120-6610	Training & Travel	3,719	12,644	10,561	16,000			16,000	16,000
100-120-6620	Dues & Publications	27,886	26,420	19,379	30,000			30,000	30,000
100-120-6699	Donations	3,587	13,307	6,937	8,000			8,000	8,000
100-120-6700	Telephones	974	2,749	3,402	3,000			3,000	3,000
<b>100-120</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 125,973</b>	<b>\$ 161,959</b>	<b>\$ 152,036</b>	<b>\$ 196,720</b>	<b>\$ 6,434</b>	<b>\$ 1,358</b>	<b>\$ 204,512</b>	<b>\$ 178,515</b>
100-120-7550	Host House project		66,000	-	-	40,000	30,000	70,000	60,000
<b>100-120</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 66,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 30,000</b>	<b>\$ 70,000</b>	<b>\$ 60,000</b>
<b>100-120</b>	<b>TOTAL EXPENSES - Council</b>	<b>\$ 145,720</b>	<b>\$ 248,933</b>	<b>\$ 175,249</b>	<b>\$ 218,681</b>	<b>\$ 48,092</b>	<b>\$ 31,358</b>	<b>\$ 298,130</b>	<b>\$ 264,868</b>
<b>Finance</b>									
100-200-6001	Salaries & Wages, Full-Time	\$ 274,589	\$ 258,152	\$ 301,067	\$ 366,691	\$ -	\$ -	\$ 366,691	\$ 377,383
100-200-6005	Overtime	313	355	554	2,000			2,000	2,000
100-200-6100	FICA/Medicare - Employer	3,834	3,478	4,007	5,346			5,346	5,501
100-200-6105	Retirement	41,589	31,916	36,597	53,380			53,380	46,631
100-200-6106	HRA	-	-	-	-			-	11,333
100-200-6110	Worker's Compensation	14,462	2,797	112	2,137			2,137	1,627
100-200-6123	Post Retirement Medical insurance	3,634	4,472	4,760	4,954			4,954	4,877
100-200-6120	Medical Insurance	54,314	48,122	57,413	80,571			80,571	67,547
100-200-6125	Dental Insurance	4,939	6,033	7,947	10,351			10,351	11,282
100-200-6130	Vision Insurance	1,045	1,271	1,317	1,548			1,548	1,524
100-200-6135	Life Insurance	1,523	1,505	1,741	2,034			2,034	1,931
100-200-6145	Tuition Reimbursement	-	-	-	-			-	1,000
<b>100-200</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 400,241</b>	<b>\$ 358,102</b>	<b>\$ 415,516</b>	<b>\$ 529,011</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 529,011</b>	<b>\$ 532,637</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-200-6200	Fiscal Services	\$ 46,941	\$ 63,257	\$ 140,548	\$ 43,630	\$ -	\$ -	\$ 43,630	\$ 45,113
100-200-6222	IT Services	21,511	34,054	60,598	41,185	14,154	2,987	58,326	26,949
100-200-6240	General Contract Services	140,896	87,880	37,033	87,000		(5,000)	82,000	96,000
100-200-6300	Equipment Maintenance	-	-	-	1,000			1,000	1,000
100-200-6405	Postage	249	281	270	1,500			1,500	1,500
100-200-6410	Departmental Supplies	1,351	4,216	4,056	4,420			4,420	5,143
100-200-6500	Rents & Leases - Equipment	3,018	3,008	1,754	1,790			1,790	2,277
100-200-6605	Advertising	-	-	-	100			100	100
100-200-6610	Training & Travel	3,408	4,484	7,954	9,000		5,000	14,000	9,068
100-200-6620	Dues & Publications	410	950	980	1,439			1,439	1,629
100-200-6625	Medical Services	195	475	325	100			100	100
<b>100-200</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 217,979</b>	<b>\$ 198,611</b>	<b>\$ 253,518</b>	<b>\$ 191,164</b>	<b>\$ 14,154</b>	<b>\$ 2,987</b>	<b>\$ 208,305</b>	<b>\$ 188,879</b>
100-200-7501	Computer Equipment	\$ 2,654	\$ 1,577	\$ 3,481	\$ -	\$ -	\$ -	\$ -	\$ 4,000
100-200-7560	Machinery & Equipment Expense	-	1,455	4,137	49,541		(49,541)	-	7,000
<b>100-200</b>	<b>Total Capital</b>	<b>\$ 2,654</b>	<b>\$ 3,032</b>	<b>\$ 7,619</b>	<b>\$ 49,541</b>	<b>\$ -</b>	<b>\$ (49,541)</b>	<b>\$ -</b>	<b>\$ 11,000</b>
<b>100-200</b>	<b>TOTAL EXPENSES - Finance</b>	<b>\$ 620,874</b>	<b>\$ 559,745</b>	<b>\$ 676,653</b>	<b>\$ 769,716</b>	<b>\$ 14,154</b>	<b>\$ (46,554)</b>	<b>\$ 737,316</b>	<b>\$ 732,517</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Non Departmental</b>									
100-250-6221	Consulting Services	\$ -	\$ -	10,759	\$ -	10,000	\$ -	10,000	\$ -
100-250-6222	IT - Services	4,872	149	-	-	-	-	-	-
100-250-6230	Property Tax Admin Services	42,904	46,013	47,265	46,000	-	-	46,000	49,342
100-250-6231	Sale Tax County Allocation-Annex Area	21,994	77,335	49,419	70,000	-	-	70,000	71,513
100-250-6240	General Contract Services	1,176	2,113	1,051	4,000	-	-	4,000	4,000
100-250-6250	Insurance	94,792	105,330	101,873	118,131	-	-	118,131	137,892
100-250-6400	Office Supplies	16,309	13,914	15,794	15,000	-	-	15,000	15,000
100-250-6401	IT - Computer Supplies	26	-	1,046	-	-	-	-	-
100-250-6405	Postage	12,067	11,952	11,537	14,500	-	-	14,500	14,500
100-250-6500	Rents & Leases - Equipment	1,904	1,471	1,711	1,501	-	225	1,726	2,393
100-250-6635	Bank Service Charge	-	1,235	7,112	6,000	-	-	6,000	7,500
100-250-6636	Penalty Fee	-	-	-	-	-	400	400	-
100-250-6680	Grant Expenditure - Bev Container	2,915	464	4,861	5,668	-	-	5,668	5,668
100-250-6681	Grant Expenditure - Tire Amnesty	-	550	-	2,500	-	-	2,500	2,500
100-250-6685	Grant Exp SJVAPCD Grant	-	-	(1,500)	-	57,000	-	57,000	-
100-250-6700	Telephone	10,387	11,389	10,524	13,000	-	-	13,000	13,000
100-250-6896	Cash Over /Short	56	(225)	45	-	-	-	-	-
100-250-6897	Cash Over /Short Recreation	(16)	19	(21)	-	-	-	-	-
100-250-6899	Miscellaneous Expense	1,043	140	13,908	500	-	-	500	500
<b>100-250</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 210,430</b>	<b>\$ 271,850</b>	<b>\$ 275,384</b>	<b>\$ 296,800</b>	<b>\$ 67,000</b>	<b>\$ 625</b>	<b>\$ 364,425</b>	<b>\$ 323,808</b>
100-250-7501	Computer Equipment	\$ 26,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-250-7565	Community Center with park	-	-	2,502,294	-	-	-	-	-
<b>100-250</b>	<b>Total Capital</b>	<b>\$ 26,878</b>	<b>\$ -</b>	<b>\$ 2,502,294</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
100-250-8007	Principal Expense - Capital One	\$ -	\$ -	\$ -	127,000	\$ -	\$ -	127,000	\$ 130,288
100-250-8107	Interest Expense - Capital One	-	-	-	83,401	-	-	83,401	78,798
100-250-8200	Cost of Issuance	-	-	74,731	-	-	-	-	-
<b>100-250</b>	<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74,731</b>	<b>\$ 210,401</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 210,401</b>	<b>\$ 209,086</b>
<b>100-250</b>	<b>TOTAL EXPENSES - Non Depart</b>	<b>\$ 237,307</b>	<b>\$ 271,850</b>	<b>\$ 2,852,410</b>	<b>\$ 507,201</b>	<b>\$ 67,000</b>	<b>\$ 625</b>	<b>\$ 574,826</b>	<b>\$ 532,894</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Community Development</b>									
100-300-6001	Salaries & Wages, Full-Time	\$ 245,196	\$ 270,209	\$ 389,569	\$ 436,915	\$ -	\$ -	\$ 436,915	\$ 465,155
100-300-6005	Overtime	-	-	-	1,000	-	-	1,000	-
100-300-6100	FICA/Medicare - Employer	3,492	3,594	8,998	6,350	-	-	6,350	6,745
100-300-6105	Retirement	61,708	53,965	63,025	74,804	-	-	74,804	86,887
100-300-6110	Worker's Compensation	14,467	2,915	119	2,534	-	-	2,534	2,032
100-300-6120	Medical Insurance	92,232	92,708	99,256	121,506	-	-	121,506	117,893
100-300-6123	Post Retirement Medical Insurance	4,030	5,301	5,711	4,800	-	-	4,800	4,800
100-300-6125	Dental Insurance	6,610	6,933	7,927	10,030	-	-	10,030	11,105
100-300-6130	Vision Insurance	1,326	1,350	1,284	1,500	-	-	1,500	1,500
100-300-6135	Life Insurance	1,360	1,605	1,600	2,182	-	-	2,182	1,822
100-300-6145	Tuition Reimbursement	-	-	-	-	-	-	-	-
<b>100-300</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 430,421</b>	<b>\$ 438,580</b>	<b>\$ 577,488</b>	<b>\$ 661,622</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 661,622</b>	<b>\$ 697,939</b>
100-300-6210	Planning Services	\$ (553)	\$ (522)	\$ 300	\$ 7,400	\$ -	\$ -	\$ 7,400	\$ 24,900
100-300-6222	IT Services	21,805	40,816	26,176	18,720	6,434	1,358	26,512	10,126
100-300-6240	General Contract Services	13,052	47,410	20,268	-	64	-	64	160
100-300-6300	Equipment Maintenance	-	-	-	500	-	-	500	500
100-300-6410	Departmental Supplies	443	1,027	1,081	1,000	(64)	-	936	1,000
100-300-6411	Departmental Supplies - Planning Commission	13	13	-	100	-	-	100	100
100-300-6500	Rents & Leases - Equipment	6,304	7,643	4,997	5,148	-	-	5,148	4,947
100-300-6605	Advertising	2,823	2,814	3,432	3,000	-	-	3,000	3,000
100-300-6610	Training & Travel	1,624	848	8,664	7,820	1,000	-	8,820	8,700
100-300-6611	Training & Travel - Planning Commission	170	60	-	8,150	(1,000)	-	7,150	8,150
100-300-6620	Dues & Publications	1,248	2,078	2,665	4,590	-	-	4,590	5,049
100-300-6625	Medical Services	-	-	65	-	-	-	-	-
100-300-6700	Telephone	-	-	229	750	-	-	750	750
<b>100-300</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 46,929</b>	<b>\$ 102,186</b>	<b>\$ 67,877</b>	<b>\$ 57,178</b>	<b>\$ 6,434</b>	<b>\$ 1,358</b>	<b>\$ 64,970</b>	<b>\$ 67,382</b>
100-300-7501	Computer Equipment	\$ -	\$ 2,882	\$ 1,582	\$ -	\$ -	\$ -	\$ -	\$ -
100-300-7560	Machinery & Equipment Expense	-	2,456	-	-	-	-	-	-
<b>100-300</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 5,338</b>	<b>\$ 1,582</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>100-300</b>	<b>TOTAL EXPENSES - Community Development</b>	<b>\$ 477,350</b>	<b>\$ 546,105</b>	<b>\$ 646,947</b>	<b>\$ 718,800</b>	<b>\$ 6,434</b>	<b>\$ 1,358</b>	<b>\$ 726,592</b>	<b>\$ 765,321</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Engineering, Building &amp; Capital Projects</b>									
100-305-6001	Salaries & Wages, Full-Time	\$ 124,110	\$ 168,242	\$ 185,860	\$ 191,707	\$ -	\$ -	\$ 191,707	\$ 199,768
100-305-6100	FICA/Medicare - Employer	1,671	2,258	2,471	2,780			2,780	2,897
100-305-6105	Retirement	16,881	24,726	26,096	24,069			24,069	26,986
100-305-6110	Worker's Compensation	7,231	3,646	8,621	12,459			12,459	13,711
100-305-6115	Unemployment Insurance	-	-	-	-			-	-
100-305-6120	Medical Insurance	44,749	50,622	53,236	55,974			55,974	54,768
100-305-6123	Post Retirement Medical Insurance	1,955	2,991	3,001	2,256			2,256	2,256
100-305-6125	Dental Insurance	2,646	3,913	4,457	4,714			4,714	5,219
100-305-6130	Vision Insurance	659	771	733	705			705	705
100-305-6135	Life Insurance	688	900	983	981			981	980
100-305-6145	Tuition Reimbursement	-	1,000	1,000	1,000			1,000	1,000
<b>100-305</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 200,590</b>	<b>\$ 259,069</b>	<b>\$ 286,458</b>	<b>\$ 296,646</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 296,646</b>	<b>\$ 308,290</b>
100-305-6210	Building Contract Service	\$ 256,829	\$ 261,168	\$ 349,465	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 300,000
100-305-6222	IT Services	19,679	26,374	24,881	14,976	5,147	1,086	21,209	10,126
100-305-6240	General Contract Services	13,729	53,514	43,155	36,000			36,000	45,000
100-305-6300	Equipment Maintenance	-	-	-	250			250	-
100-305-6315	Vehicle Maintenance	-	-	7	1,200			1,200	-
100-305-6410	Departmental Supplies	1,703	2,334	3,053	4,000			4,000	4,000
100-305-6425	Fuel	-	57	329	200			200	200
100-305-6440	Uniform	-	181	-	200			200	200
100-305-6500	Rents & Leases - Equipment	1,160	2,010	3,461	3,508			3,508	3,655
100-305-6605	Advertising	-	-	-	-			-	-
100-305-6610	Training & Travel	-	626	45	2,000			2,000	2,000
100-305-6620	Dues & Publications	135	209	-	300			300	300
100-305-6625	Medical Services	76	270	140	200			200	300
<b>100-305</b>	<b>Total Operation &amp; Maintenance - Building</b>	<b>\$ 293,310</b>	<b>\$ 346,743</b>	<b>\$ 424,535</b>	<b>\$ 262,834</b>	<b>\$ 5,147</b>	<b>\$ 1,086</b>	<b>\$ 269,067</b>	<b>\$ 365,781</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-306-6215	Engineering Services	\$ 1,500	\$ 989	\$ (251)	\$ 15,000	\$ -	\$ (14,000)	\$ 1,000	\$ 5,000
100-306-6222	IT Services	10,092	15,294	29,705	18,720	6,434	1,358	26,512	18,158
100-306-6300	Equipment Maintenance	-	-	-	100			100	-
100-306-6410	Departmental Supplies	1,677	1,418	1,605	3,000			3,000	3,000
100-306-6440	Uniform	54	252	-	400			400	400
100-306-6500	Rents & Leases - Equipment	808	1,304	934	958			958	925
100-306-6610	Training & Travel	828	4,599	1,533	6,000			6,000	6,000
100-306-6620	Dues & Publications	2,438	2,883	4,109	4,500		1,000	5,500	1,950
100-306-6700	Telephone	1,566	1,425	1,373	2,000			2,000	2,000
<b>100-306</b>	<b>Projects</b>	<b>\$ 19,089</b>	<b>\$ 28,164</b>	<b>\$ 39,008</b>	<b>\$ 50,678</b>	<b>\$ 6,434</b>	<b>\$ (11,642)</b>	<b>\$ 45,470</b>	<b>\$ 37,433</b>
100-305-7501	Computer Equipment	-	\$ 1,908	\$ 2,470	\$ 3,000	\$ -	\$ 3,000	\$ 6,000	\$ 2,000
100-305-7502	Office Equipment	-	-	-	3,000		(3,000)	-	3,500
100-305-7560	Machinery & Equipment Expense	-	-	-	-			-	-
100-305-7531	Museum project		15,852	49,561	347,402		(289,824)	57,578	289,824
<b>100-305</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 17,760</b>	<b>\$ 52,031</b>	<b>\$ 353,402</b>	<b>\$ -</b>	<b>\$ (289,824)</b>	<b>\$ 63,578</b>	<b>\$ 295,324</b>
<b>100-305/306</b>	<b>TOTAL EXPENSES - Engineering, Building &amp; Capital Projects</b>	<b>\$ 512,989</b>	<b>\$ 651,735</b>	<b>\$ 802,032</b>	<b>\$ 963,560</b>	<b>\$ 11,581</b>	<b>\$ (300,380)</b>	<b>\$ 674,761</b>	<b>\$ 1,006,828</b>
<b>Code Enforcement</b>									
100-310-6001	Salaries & Wages, Full-Time	\$ 100,915	\$ 108,931	\$ 93,632	\$ 107,070	\$ -	\$ -	\$ 107,070	\$ 111,896
100-310-6005	Overtime	-	-	-	1,000		(1,000)	-	-
100-310-6100	FICA/Medicare - Employer	1,458	1,488	1,248	1,567			1,567	1,622
100-310-6105	Retirement	25,929	23,519	18,269	17,348			17,348	20,040
100-310-6110	Worker's Compensation	7,607	2,981	6,242	9,843			9,843	11,355
100-310-6120	Medical Insurance	31,944	32,091	30,075	45,565			45,565	39,931
100-310-6123	Post Retirement Medical Insurance	1,871	2,394	2,073	1,920			1,920	1,920
100-310-6125	Dental Insurance	3,315	3,446	3,056	4,012			4,012	4,442
100-310-6130	Vision Insurance	652	660	514	600			600	600
100-310-6135	Life Insurance	560	720	598	717			717	583
100-310-6145	Tuition Reimbursement	295	-	779	2,000			2,000	2,000
<b>100-310</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 174,543</b>	<b>\$ 176,230</b>	<b>\$ 156,487</b>	<b>\$ 191,643</b>	<b>\$ -</b>	<b>\$ (1,000)</b>	<b>\$ 190,643</b>	<b>\$ 194,390</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-310-6222	IT Services	\$ 8,364	\$ 11,620	\$ 21,888	\$ 15,359	\$ 3,860	\$ 815	\$ 20,034	\$ 9,261
100-310-6240	General Contract Services	97	66	33	250			250	250
100-310-6241	Abatement Expense	5,699	11,257	10,687	25,000		(15,000)	10,000	12,500
100-310-6300	Equipment Maintenance	1,602	166	-	1,500			1,500	1,500
100-310-6315	Vehicle Maintenance	8,374	1,376	621	3,000		(1,500)	1,500	1,500
100-310-6410	Departmental Supplies	56	459	831	1,000			1,000	1,000
100-310-6411	Supplies - Graffiti Program	4,761	4,107	4,111	5,000			5,000	5,000
100-310-6425	Fuel	2,423	1,991	2,086	3,500			3,500	3,500
100-310-6440	Uniform	1,172	445	282	1,500			1,500	1,500
100-310-6500	Rents & Leases - Equipment	1,968	1,051	544	546			546	547
100-310-6610	Training & Travel	454	654	1,439	2,000			2,000	2,530
100-310-6620	Dues & Publications	85	85	95	200			200	200
100-310-6625	Medical Services	-	-	-	100		40	140	-
100-310-6226	Abandoned Vehicle	-	-	-	15,000			15,000	15,000
100-310-6700	Telephone	1,283	1,384	1,228	1,500			1,500	1,500
<b>100-310</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 36,338</b>	<b>\$ 34,663</b>	<b>\$ 43,846</b>	<b>\$ 75,455</b>	<b>\$ 3,860</b>	<b>\$ (15,645)</b>	<b>\$ 63,670</b>	<b>\$ 55,788</b>
100-310-7501	Computer Equipment	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 2,000
<b>100-310</b>	<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>
<b>100-310</b>	<b>TOTAL EXPENSES - Code Enforcement</b>	<b>\$ 210,881</b>	<b>\$ 210,893</b>	<b>\$ 200,333</b>	<b>\$ 269,098</b>	<b>\$ 3,860</b>	<b>\$ (16,645)</b>	<b>\$ 256,313</b>	<b>\$ 252,178</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Fire - Station 1</b>									
100-400-6001	Salaries & Wages, Full-Time	\$ 887,059	\$ 905,855	\$ 1,036,279	\$ 1,118,135	\$ -	\$ -	\$ 1,118,135	\$ 1,164,622
100-400-6005	Overtime - Suppression	131,628	199,237	230,343	120,000		20,000	140,000	244,508
100-400-6006	Overtime - Strike Team	27,888	3,272	74,363	50,000		28,000	78,000	74,000
100-400-6007	Overtime - Training	2,004	3,928	3,474	4,000			4,000	10,000
100-400-6008	Overtime - Special Operations	13,040	9,291	12,877	8,000			8,000	8,000
100-400-6015	Holiday Pay	23,775	25,995	29,889	45,671			45,671	50,547
100-400-6020	Uniform Allowance	10,006	9,991	10,992	12,700			12,700	11,360
100-400-6100	FICA/Medicare - Employer	15,734	16,129	18,722	19,698			19,698	21,330
100-400-6105	Retirement	263,598	254,995	273,227	273,566			273,566	365,219
100-400-6106	HRA	-	-	28,684	31,504			31,504	34,058
100-400-6110	Worker's Compensation	100,560	73,115	167,928	156,312			156,312	159,720
100-400-6120	Medical Insurance	229,185	216,623	235,875	270,942			270,942	262,990
100-400-6123	Post Retirement Medical Insurance	12,949	17,335	16,755	13,440			13,440	13,152
100-400-6125	Dental Insurance	17,478	20,078	24,364	28,084			28,084	30,427
100-400-6130	Vision Insurance	3,972	3,998	3,975	4,200			4,200	4,110
100-400-6135	Life Insurance	4,920	5,722	5,105	5,378			5,378	5,380
100-400-6145	Tuition Reimbursement	3,451	4,769	8,126	13,000	(2,700)		10,300	12,000
100-400-6155	Deferred Compensation	-	-	16,304	-			-	-
<b>100-400</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 1,747,245</b>	<b>\$ 1,770,331</b>	<b>\$ 2,197,281</b>	<b>\$ 2,174,629</b>	<b>\$ (2,700)</b>	<b>\$ 48,000</b>	<b>\$ 2,219,929</b>	<b>\$ 2,471,422</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-400-6222	IT Services	\$ 31,863	\$ 50,783	\$ 73,392	\$ 48,860	\$ 16,728	\$ 3,530	\$ 69,118	\$ 29,761
100-400-6225	Public Safety Services	835	67,621	71,077	79,529			79,529	74,855
100-400-6230	Firefighter Intern Program	-	-	-	36,500		(36,500)	-	-
100-400-6231	ALS Paramedic Program	18,888	4,797	5,110	5,000			5,000	7,500
100-400-6240	General Contract Services	13,121	14,797	7,915	16,500			16,500	10,635
100-400-6241	Weed Abatement Expense	270	148	228	-		50	50	15,000
100-400-6300	Equipment Maintenance	2,712	3,938	1,391	3,000			3,000	3,000
100-400-6315	Vehicle Maintenance	29,998	21,582	26,329	20,000		5,000	25,000	20,000
100-400-6400	Office Supplies	1,182	879	458	1,500			1,500	1,500
100-400-6410	Departmental Supplies	6,678	4,930	3,162	6,000			6,000	8,500
100-400-6415	Small Tools/Shop Supplies	549	1,046	1,090	2,000			2,000	2,000
100-400-6420	Janitorial Supplies	1,188	1,175	1,530	1,500			1,500	2,500
100-400-6425	Fuel	5,319	5,609	5,199	9,500			9,500	9,500
100-400-6440	Uniform	6,939	2,120	2,700	5,000		(2,500)	2,500	2,500
100-400-6500	Rents & Leases - Equipment	3,097	4,149	5,746	5,580			5,580	5,365
100-400-6610	Training & Travel	2,570	4,498	2,984	4,000	2,700		6,700	6,191
100-400-6611	CPR / First Aid Program	1,347	1,312	1,004	1,000			1,000	1,000
100-400-6612	Community Risk Reduction Program	2,116	1,781	1,777	2,500			2,500	3,000
100-400-6613	CERT/Emergency Management Program	990	351	2,227	5,000		-	5,000	5,000
100-400-6620	Dues & Publications	1,698	2,270	2,025	2,500			2,500	2,500
100-400-6625	Medical Services	10,172	6,367	5,382	11,000			11,000	11,925
100-400-6699	Volunteer Incentives	108	5,560	5,166	8,000		(2,000)	6,000	8,000
100-400-6700	Telephone	7,016	6,006	5,553	7,500		2,000	9,500	8,000
100-400-6710	Utilities - Building	9,091	9,229	8,499	9,500			9,500	9,500
<b>100-400</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 157,744</b>	<b>\$ 220,947</b>	<b>\$ 239,942</b>	<b>\$ 291,469</b>	<b>\$ 19,428</b>	<b>\$ (30,420)</b>	<b>\$ 280,477</b>	<b>\$ 247,732</b>
100-400-7501	Rope Rescue	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500	\$ -
100-400-7503	Pagers	-	-	-	3,000			3,000	-
100-400-7504	Vehicles	-	-	-	-			-	4,329
100-400-7506	Computer Equipment	-	-	-	6,000			6,000	-
100-400-7510	Equipment	-	-	-	7,500			7,500	38,000
100-400-7550	Improvements Expense	12,667	-	-	1,200			1,200	-
<b>100-400</b>	<b>Total Capital</b>	<b>12,667</b>	<b>-</b>	<b>-</b>	<b>21,200</b>	<b>-</b>	<b>-</b>	<b>21,200</b>	<b>42,329</b>
<b>100-400</b>	<b>TOTAL EXPENSES - Fire</b>	<b>\$ 1,917,655</b>	<b>\$ 1,991,279</b>	<b>\$ 2,437,223</b>	<b>\$ 2,487,298</b>	<b>\$ 16,728</b>	<b>\$ 17,580</b>	<b>\$ 2,521,606</b>	<b>\$ 2,761,483</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Police</b>									
100-500-6225	Public Safety Services	\$ 3,820,607	\$ 3,968,872	\$ 4,316,644	\$ 4,868,069	\$ 41,851	\$ -	\$ 4,909,920	\$ 5,217,102
100-500-6224	Public Safety Services SRO	-	(295)	-	25,000			25,000	25,000
100-500-6227	State Grant - COPS	114,618	129,324	139,416	100,000			100,000	140,000
100-500-6229	Community Complex Security	73,665	-	-	-			-	-
100-500-6230	Animal Control	50,931	20,061	59,941	65,935	20,000		85,935	80,000
100-500-6231	StanCo DEA	16,943	-	15,114	-	15,829		15,829	15,000
100-500-6234	BSCC Alloc Realign Grant	3,396	9,875	-	-			-	-
100-500-6240	General Contract Services	3,780	12,316	7,589	9,000			9,000	9,000
100-500-6300	Equipment Maintenance	1,448	1,500	-	5,000			5,000	5,000
100-500-6410	Departmental Supplies	2,579	2,101	-	3,079			3,079	3,079
100-500-6505	Rents & Leases - Building	55,210	56,866	58,572	59,585			59,585	61,261
100-500-6645	Community Outreach Supplies	-	-	-	2,000			2,000	2,000
100-500-6700	Telephone	7,858	8,517	8,667	10,262			10,262	10,000
100-500-6710	Utilities	8,403	6,416	6,526	10,000			10,000	10,000
<b>100-500</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 4,159,439</b>	<b>\$ 4,215,553</b>	<b>\$ 4,612,470</b>	<b>\$ 5,157,930</b>	<b>\$ 77,680</b>	<b>\$ -</b>	<b>\$ 5,235,610</b>	<b>\$ 5,577,442</b>
100-500-7504	Vehicle	\$ 62,169	\$ -	\$ -	\$ -	\$ 30,500	\$ -	\$ 30,500	\$ 4,329
<b>100-500</b>	<b>Total Capital</b>	<b>62,169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,500</b>	<b>-</b>	<b>30,500</b>	<b>4,329</b>
<b>100-500</b>	<b>TOTAL EXPENSES - Police</b>	<b>\$ 4,221,608</b>	<b>\$ 4,215,553</b>	<b>\$ 4,612,470</b>	<b>\$ 5,157,930</b>	<b>\$ 108,180</b>	<b>\$ -</b>	<b>\$ 5,266,110</b>	<b>\$ 5,581,771</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Crossing Guards</b>									
100-510-6001	Salaries & Wages, Full-Time	\$ 13,277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-510-6002	Salaries & Wages, Part-Time	54,928	-	-	-	-	-	-	-
100-510-6100	FICA/Medicare - Employer	4,384	-	-	-	-	-	-	-
100-510-6105	Retirement	840	-	-	-	-	-	-	-
100-510-6110	Worker's Compensation	778	-	-	-	-	-	-	-
100-510-6115	Unemployment Insurance	2,168	1,250	736	1,440	-	-	1,440	-
100-510-6120	Medical Insurance	3,434	-	-	-	-	-	-	-
100-510-6123	Post Retirement Medical Insurance	327	-	-	-	-	-	-	-
100-510-6125	Dental Insurance	667	-	-	-	-	-	-	-
100-510-6130	Vision Insurance	127	-	-	-	-	-	-	-
100-510-6135	Life Insurance	74	-	-	-	-	-	-	-
100-510-6145	Tuition Reimbursement	-	-	-	-	-	-	\$ -	\$ -
<b>100-510</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 81,003</b>	<b>\$ 1,250</b>	<b>\$ 736</b>	<b>\$ 1,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,440</b>	<b>\$ -</b>
100-510-6410	Departmental Supplies	\$ 357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-510-6240	General Contract Services	64	117,645	122,653	133,828	-	-	133,828	144,936
100-510-6610	Training & Travel	215	-	-	-	-	-	-	-
100-510-6625	Medical Services	316	-	-	-	-	-	-	-
<b>100-510</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 952</b>	<b>\$ 117,645</b>	<b>\$ 122,653</b>	<b>\$ 133,828</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 133,828</b>	<b>\$ 144,936</b>
<b>100-510</b>	<b>TOTAL EXPENSES - Crossing Guards</b>	<b>\$ 81,955</b>	<b>\$ 118,895</b>	<b>\$ 123,389</b>	<b>\$ 135,268</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 135,268</b>	<b>\$ 144,936</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Recreation Administration</b>									
100-600-6001	Salaries & Wages, Full-Time	\$ 111,477	\$ 170,837	\$ 299,562	\$ 274,864	\$ 6,583	\$ -	\$ 281,447	\$ 317,347
100-600-6002	Salaries & Wages, Part-time, Clerical	16,196	23,564	16,960	8,736		-	8,736	34,824
100-600-6003	Salaries & Wages, Part-time, Maintenance	-		9,479	10,767			10,767	4,747
100-600-6005	Overtime	2,807	3,712	3,258	3,000			3,000	3,000
100-600-6100	FICA/Medicare - Employer	2,054	3,661	5,703	5,521			5,521	7,672
100-600-6105	Retirement	13,371	21,584	34,529	32,804			32,804	36,781
100-600-6106	HRA	-	-	-	-			-	7,606
100-600-6110	Worker's Compensation	7,118	3,341	2,170	4,513			4,513	1,370
100-600-6120	Medical Insurance	21,846	33,763	51,939	55,618			55,618	63,510
100-600-6123	Post Retirement Medical Insurance	1,744	3,208	4,620	2,832			2,832	3,840
100-600-6125	Dental Insurance	1,994	4,601	7,568	5,918			5,918	8,884
100-600-6130	Vision Insurance	622	942	1,250	885			885	1,200
100-600-6135	Life Insurance	618	1,135	1,575	1,196			1,196	1,436
100-600-6145	Tuition Reimbursement	-	1,500	(1,000)	3,000			3,000	3,000
<b>100-600</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 179,847</b>	<b>\$ 271,847</b>	<b>\$ 437,613</b>	<b>\$ 409,654</b>	<b>\$ 6,583</b>	<b>\$ -</b>	<b>\$ 416,237</b>	<b>\$ 495,217</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-600-6222	IT Services	\$ 13,221	\$ 23,484	\$ 30,185	\$ 18,720	\$ 13,634	\$ 1,358	\$ 33,712	10,943
100-600-6229	Community Complex Security	-	29,482	69,671	65,000		(34,483)	30,517	-
100-600-6240	General Contract Services	5,783	11,985	9,566	12,000		(6,107)	5,893	12,000
100-600-6223	Tourism	-	1,898	2,516	2,500			2,500	2,500
100-600-6310	Facility Maintenance	14,214	16,553	7,651	9,000	1,360	-	10,360	10,600
100-600-6315	Vehicle Maintenance	1,197	2,330	1,303	2,500			2,500	2,500
100-600-6410	Departmental Supplies	2,836	4,703	6,771	7,300	1,840		9,140	9,420
100-600-6425	Fuel	2,678	1,316	2,612	2,800			2,800	2,800
100-600-6440	Uniform	-	-	92	-			-	-
100-600-6500	Rents & Leases - Equipment	6,438	7,621	7,140	7,152	510		7,662	8,508
100-600-6505	Rents & Leases - Buildings	-	9,840	9,840	10,000	10,590		20,590	15,160
100-600-6605	Advertising	17,700	14,537	21,224	18,000			18,000	18,000
100-600-6610	Training & Travel	7,550	6,821	6,335	8,000			8,000	8,078
100-600-6620	Dues & Publications	1,053	1,217	1,503	1,300			1,300	1,300
100-600-6625	Medical Services	257	1,960	345	1,000			1,000	1,000
100-600-6700	Telephone	3,428	2,999	3,621	3,500	780		4,280	3,500
<b>100-600</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 76,354</b>	<b>\$ 136,745</b>	<b>\$ 180,374</b>	<b>\$ 168,772</b>	<b>\$ 28,714</b>	<b>\$ (39,232)</b>	<b>\$ 158,254</b>	<b>\$ 106,309</b>
100-600-7501	Computer Equipment	\$ -	\$ -	\$ 5,790	\$ 4,500	\$ -	\$ -	\$ 4,500	\$ 4,500
100-600-7503	Equipment	-	-	-	5,000			5,000	-
<b>100-600</b>	<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>5,790</b>	<b>9,500</b>	<b>-</b>	<b>-</b>	<b>9,500</b>	<b>4,500</b>
<b>100-600</b>	<b>TOTAL EXPENSES - Recreation Adm</b>	<b>\$ 256,201</b>	<b>\$ 408,592</b>	<b>\$ 623,777</b>	<b>\$ 587,926</b>	<b>\$ 35,297</b>	<b>\$ (39,232)</b>	<b>\$ 583,991</b>	<b>\$ 606,026</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Recreation Programs</b>									
100-605-6001	Salaries & Wages, Full-Time	\$ 54,233	\$ 52,428	\$ 9,282	\$ 16,793	\$ 1,500	\$ -	\$ 18,293	\$ 19,235
100-605-6002	Salaries & Wages, Part-time, Clerical	66,781	50,866	18,451	3,483			3,483	-
100-605-6004	Salaries & Wages, Part-time, Programs	-		19,088	21,410	9,000		30,410	28,910
100-605-6005	Overtime	1,250	1,219	2,029	-		-	-	2,000
100-605-6100	FICA/Medicare - Employer	4,619	3,206	2,522	2,148			2,148	2,520
100-605-6105	Retirement	12,350	9,600	1,822	1,157			1,157	1,359
100-605-6110	Worker's Compensation	3,578	938	793	1,239			1,239	84
100-605-6115	Unemployment Insurance	141	1	4,025	3,044			3,044	-
100-605-6120	Medical Insurance	14,388	12,302	1,848	2,921			2,921	3,328
100-605-6123	Post Retirement Medical Insurance	959	1,210	485	384			384	336
100-605-6125	Dental Insurance	1,663	1,763	361	802			802	777
100-605-6130	Vision Insurance	329	337	61	120			120	105
100-605-6135	Life Insurance	301	255	65	119			119	108
<b>100-605</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 160,592</b>	<b>\$ 134,123</b>	<b>\$ 60,833</b>	<b>\$ 53,621</b>	<b>\$ 10,500</b>	<b>\$ -</b>	<b>\$ 64,121</b>	<b>\$ 58,761</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-605-6222	IT Services	\$ 11,001	\$ 19,582	\$ 11,675	\$ 7,488	\$ 2,574	\$ 543	\$ 10,605	\$ 4,206
100-605-6410	Departmental Supplies	4	95	131				-	-
100-605-6605	Advertising	-	88	3,608	2,600			2,600	2,700
100-605-6610	Training & Travel	-	-	173	-			-	32
100-605-6625	Medical Services	257	130	130	500			500	500
100-605-6899	Rec Ware/Credit Card Fee	7,345	13,198	7,600	14,000	(9,000)		5,000	5,600
100-605-6905	Tiny Tots	607	-	-	-			-	-
100-605-6906	Art Classes	-	228	32	-			-	-
100-605-6910	Tennis	539	-	-	900		(900)	-	800
100-605-6924	Youth Development	5	700	(69)	-			-	-
100-605-6925	Youth Sports	4	-	-	-			-	-
100-605-6927	Patterson Youth Basketball	6,603	25	-	-			-	-
100-605-6928	Youth Flag Football	5,688	-	-	-			-	-
100-605-6930	Youth Soccer	-	9	-	-			-	-
100-605-6940	Contract Programs	4,014	6,753	6,373	6,000			6,000	7,800
100-605-6950	Adult Programs	3,431	-	-	-			-	-
100-605-6955	Community Programs	2,187	324	-	-			-	-
100-605-6975	New Programs	476	1,000	192	1,000			1,000	3,340
100-605-6976	Special Events	6,290	8,129	14,845	14,500		6,361	20,861	5,431
100-605-6985	Concession Stand	-	-	198	-			-	-
100-605-6988	Day Camp	66	-	279	-			-	-
<b>100-605</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 48,517</b>	<b>\$ 50,260</b>	<b>\$ 45,166</b>	<b>\$ 46,988</b>	<b>\$ (6,426)</b>	<b>\$ 6,004</b>	<b>\$ 46,566</b>	<b>\$ 30,409</b>
<b>100-605</b>	<b>TOTAL EXPENSES - Rec Programs</b>	<b>\$ 209,108</b>	<b>\$ 184,383</b>	<b>\$ 106,000</b>	<b>\$ 100,609</b>	<b>\$ 4,074</b>	<b>\$ 6,004</b>	<b>\$ 110,687</b>	<b>\$ 89,170</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Recreation Youth Development and Camps</b>									
100-606-6001	Salaries & Wages, Full-Time	\$ 16,330	\$ 15,440	\$ 8,065	\$ 21,558	\$ 520	\$ -	\$ 22,078	\$ 21,982
100-606-6002	Salaries & Wages, Part-time, Clerical	50,098	59,008	18,391	4,781			4,781	-
100-606-6003	Salaries & Wages, Part-time, Maintenance	-	-	536	-			-	-
100-606-6004	Salaries & Wages, Part-time, Programs	-	-	35,356	45,000	(3,150)		41,850	36,850
100-606-6005	Overtime	886	980	289	900			900	900
100-606-6100	FICA/Medicare - Employer	4,029	4,523	3,980	4,134			4,134	3,138
100-606-6105	Retirement	4,172	3,546	901	3,487			3,487	1,553
100-606-6110	Worker's Compensation	1,243	423	579	1,035			1,035	96
100-606-6115	Unemployment Insurance	-	-	650	-			-	3,636
100-606-6120	Medical Insurance	3,398	3,377	1,848	1,947			1,947	3,042
100-606-6123	Post Retirement Medical Insurance	320	444	306	480			480	384
100-606-6125	Dental Insurance	587	611	358	1,003			1,003	888
100-606-6130	Vision Insurance	115	116	61	150			150	120
100-606-6135	Life Insurance	91	182	62	149			149	133
100-606-6145	Tuition Reimbursement	-	-	-	1,000		(1,000)	-	1,000
<b>100-606</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 81,268</b>	<b>\$ 88,650</b>	<b>\$ 71,382</b>	<b>\$ 85,624</b>	<b>\$ (2,630)</b>	<b>\$ (1,000)</b>	<b>\$ 81,994</b>	<b>\$ 73,723</b>
100-606-6222	IT Services	\$ 4,111	\$ 9,070	\$ 11,674	\$ 7,488	\$ 2,574	\$ 543	\$ 10,605	\$ 4,206
100-606-6410	Departmental Supplies	1,760	2,138	820	1,500			1,500	1,500
100-606-6605	Advertising	501	404	810	500			500	500
100-606-6610	Training and Travel	815	1,578	1,208	1,500			1,500	1,621
100-606-6625	Medical Services	517	378	520	500			500	500
100-606-6924	Youth Action Commission	2,678	6,761	4,434	-			-	-
100-606-6928	Extreme Tuesdays	637	972	-	-		230	230	-
100-606-6929	Jr. Leader	275	3,150	3,658	7,150			7,150	-
100-606-6940	Contract Programs	-	500	-	500			500	500
100-606-6972	Patterson Youth Outdoor Skills Education Grant	-	-	-	9,000	(9,000)		-	-
100-606-6975	New Programs	-	1,061	999	3,465			3,465	3,465
100-606-6988	Day Camp	15,324	19,294	21,024	15,000	9,000		24,000	15,000
<b>100-606</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 26,617</b>	<b>\$ 45,306</b>	<b>\$ 45,146</b>	<b>\$ 46,603</b>	<b>\$ 2,574</b>	<b>\$ 773</b>	<b>\$ 49,950</b>	<b>\$ 27,292</b>
<b>100-606</b>	<b>TOTAL EXPENSES - Youth Development</b>	<b>\$ 107,885</b>	<b>\$ 133,955</b>	<b>\$ 116,529</b>	<b>\$ 132,227</b>	<b>\$ (56)</b>	<b>\$ (227)</b>	<b>\$ 131,944</b>	<b>\$ 101,015</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Recreation Sports</b>									
100-607-6001	Salaries & Wages, Full-Time	\$ 7,451	\$ 39,180	\$ 78,377	\$ 89,206	\$ 7,857		\$ 97,063	\$ 62,619
100-607-6002	Salaries & Wages, Part-time Clerical	593	15,216	10,020	6,080			6,080	3,034
100-607-6003	Salaries & Wages, Part-Time Maintenance	-	-	375	-			-	-
100-607-6004	Salaries & Wages, Part-Time Programs	-	70,086	70,422	95,000	(4,008)		90,992	100,377
100-607-6005	Overtime	-	2,143	4,384	4,000			4,000	4,000
100-607-6100	FICA/Medicare - Employer	141	6,175	6,798	9,084			9,084	8,877
100-607-6105	Retirement	472	3,651	11,010	12,066			12,066	10,378
100-607-6110	Worker's Compensation	535	1,076	4,357	6,894			6,894	266
100-607-6115	Unemployment Insurance	-	-	-	-			-	140
100-607-6120	Medical Insurance	1,208	7,132	14,129	26,093			26,093	9,317
100-607-6123	Post Retirement Medical Insurance	150	1,021	1,447	1,920			1,920	1,056
100-607-6125	Dental Insurance	137	1,291	2,959	4,012			4,012	2,443
100-607-6130	Vision Insurance	54	322	502	600			600	330
100-607-6135	Life Insurance	41	303	535	656			656	371
100-607-6145	Tuition Reimbursement	-	-	-	1,000		(1,000)	-	1,000
<b>100-607</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 10,781</b>	<b>\$ 147,596</b>	<b>\$ 205,315</b>	<b>\$ 256,611</b>	<b>\$ 3,849</b>	<b>\$ (1,000)</b>	<b>\$ 259,460</b>	<b>\$ 204,208</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-607-6222	IT Services	\$ -	\$ 1,690	\$ 17,632	\$ 11,232	\$ 3,860	\$ 815	\$ 15,907	\$ 4,206
100-607-6240	General Contract Services		-	32	-			-	-
100-607-6410	Departmental Supplies	40	2,747	1,309	1,000		222	1,222	1,000
100-607-6605	Advertising	352	986	1,323	1,500			1,500	1,500
100-607-6610	Training & Travel	74	2,495	2,105	2,000			2,000	2,340
100-607-6625	Medical Services	-	1,099	715	1,000			1,000	1,000
100-607-6905	Tiny Tots	-	4,054	6,550	7,300			7,300	7,700
100-607-6924	Youth Action Commission (YAC)			162				-	-
100-607-6926	Youth Base/Softball	36	677	1,180	1,000			1,000	12,000
100-607-6927	Patterson Youth Basketball	-	7,633	7,391	12,000			12,000	1,000
100-607-6928	Youth Flag Football	-	6,532	7,670	8,000			8,000	3,400
100-607-6930	Youth Soccer	878	37,948	10,696	24,000			24,000	17,000
100-607-6940	Contract Programs	-	-	354	900			900	900
100-607-6950	Adult Programs	499	11,156	4,402	6,200			6,200	10,800
100-607-6955	Community Programs	-	1,093	680	900			900	900
100-607-6972	Pat Yth Outdr Sk Ed Grant Exp			23				-	-
100-607-6975	New Programs	-	516	4,358	6,900			6,900	7,900
100-607-6976	Special Events	-	197	400				-	-
<b>100-607</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 1,880</b>	<b>\$ 78,823</b>	<b>\$ 66,983</b>	<b>\$ 83,932</b>	<b>\$ 3,860</b>	<b>\$ 1,037</b>	<b>\$ 88,829</b>	<b>\$ 71,646</b>
<b>100-607</b>	<b>TOTAL EXPENSES - Recreation Sports</b>	<b>\$ 12,660</b>	<b>\$ 226,420</b>	<b>\$ 272,297</b>	<b>\$ 340,543</b>	<b>\$ 7,709</b>	<b>\$ 37</b>	<b>\$ 348,289</b>	<b>\$ 275,854</b>
	<b>Aquatic Center</b>								
100-610-6001	Salaries & Wages, Full-Time	\$ 50,458	\$ 56,847	\$ 45,876	\$ 82,770	\$ 6,792	\$ -	\$ 89,562	\$ 80,314
100-610-6002	Salaries & Wages, Part-Time, Clerical	117,912	131,535	49,029	9,563			9,563	3,034
100-610-6003	Salaries & Wages, Part-Time, Maintenance	-	-	1,629	10,767			10,767	7,935
100-610-6004	Salaries & Wages, Part-Time, Programs	-	-	130,423	148,359	(5,000)		143,359	164,682
100-610-6005	Overtime	3,545	2,138	2,465	4,000			4,000	4,000
100-610-6100	FICA/Medicare - Employer	9,145	10,054	14,057	14,163			14,163	16,002
100-610-6105	Retirement	7,819	7,351	5,835	8,360			8,360	8,836
100-610-6106	HRA	-	-	-	-			-	3,803
100-610-6110	Worker's Compensation	3,543	2,024	3,878	6,986			6,986	5,159
100-610-6115	Unemployment Insurance	1,738	2,527	(551)	-			-	286
100-610-6120	Medical Insurance	13,785	15,397	15,256	21,244			21,244	12,360
100-610-6123	Post Retirement Medical Insurance	913	1,249	1,069	1,776			1,776	1,344
100-610-6125	Dental Insurance	1,592	1,903	1,722	3,711			3,711	3,109
100-610-6130	Vision Insurance	314	363	292	555			555	420
100-610-6135	Life Insurance	280	310	303	593			593	482
100-610-6145	Tuition Reimbursement	-	-	-	1,000			1,000	1,000
<b>100-610</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 211,044</b>	<b>\$ 231,699</b>	<b>\$ 271,281</b>	<b>\$ 313,847</b>	<b>\$ 1,792</b>	<b>\$ -</b>	<b>\$ 315,639</b>	<b>\$ 312,766</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-610-6240	General Contract Services	\$ 6,296	\$ 12,525	\$ 14,324	\$ 18,277			\$ 18,277	18,277
100-610-6222	IT Services	17,601	30,427	11,782	7,488	2,574	543	10,605	2,103
100-610-6310	Facility Maintenance	21,251	17,094	15,570	14,700			14,700	14,700
100-610-6410	Departmental Supplies	4,710	2,295	4,601	2,500			2,500	2,500
100-610-6412	Departmental Supplies - Programs	-	3,117	2,592	2,000			2,000	13,160
100-610-6411	Swim Team Supplies	1,315	2,610	3,013	4,550			4,550	2,390
100-610-6430	Chemicals	24,651	28,916	27,511	39,500	(10,000)		29,500	29,500
100-610-6435	Safety Supplies	1,442	2,655	2,758	2,400			2,400	3,300
100-610-6440	Uniform	133	701	1,200	1,700			1,700	2,700
100-610-6500	Rent & Leases - Equipment	633	860	1,143	1,146		50	1,196	1,383
100-610-6605	Advertising	762	491	455	500			500	500
100-610-6610	Training & Travel	1,798	961	2,317	2,800			2,800	2,800
100-610-6620	Dues & Publications	-	5	190	200			200	200
100-610-6625	Medical Services	582	585	1,105	1,200			1,200	1,200
100-610-6705	Utilities	15,326	23,750	27,162	40,000			40,000	40,000
100-610-6760	Permits & Fees	880	880	625	886		20	906	886
100-610-6985	Concession Stand	6,091	8,201	9,585	8,000			8,000	8,000
<b>100-610</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 103,471</b>	<b>\$ 136,073</b>	<b>\$ 125,933</b>	<b>\$ 147,847</b>	<b>\$ (7,426)</b>	<b>\$ 613</b>	<b>\$ 141,034</b>	<b>\$ 143,599</b>
100-610-7560	Machinery & Equipment Expense	-	-	-	29,000		(29,000)	-	29,000
<b>100-610</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,000</b>	<b>\$ -</b>	<b>\$ (29,000)</b>	<b>\$ -</b>	<b>\$ 29,000</b>
<b>100-610</b>	<b>TOTAL EXPENSES - Aquatic Center</b>	<b>\$ 314,515</b>	<b>\$ 367,773</b>	<b>\$ 397,214</b>	<b>\$ 490,694</b>	<b>\$ (5,635)</b>	<b>\$ (28,387)</b>	<b>\$ 456,673</b>	<b>\$ 485,365</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Hammon Senior Center</b>									
100-611-6001	Salaries & Wages, Full-Time	\$ 96,688	\$ 95,016	\$ 69,447	\$ 116,545	\$ 3,552		\$ 120,096	\$ 119,788
100-611-6002	Salaries & Wages, Part-time, Clerical	65,376	67,240	56,226	40,768			40,768	40,768
100-611-6003	Salaries & Wages, Part-time, Maintenance	-	-	14,494	21,534			21,534	42,870
100-611-6004	Salaries & Wages, Part-time, Programs	-	-	22,162	42,224			42,224	42,224
100-611-6005	Overtime	6,031	4,688	4,993	4,500			4,500	-
100-611-6106	HRA	-	-	-	-			-	3,803
100-611-6100	FICA/Medicare - Employer	5,257	5,278	6,125	9,751			9,751	11,365
100-611-6105	Retirement	14,625	13,241	12,663	14,323			14,323	14,848
100-611-6110	Worker's Compensation	6,844	4,451	6,035	11,849			11,849	7,412
100-611-6115	Unemployment Insurance	4,029	3,744	579	1,158			1,158	-
100-611-6120	Medical Insurance	17,576	17,931	19,460	29,516			29,516	19,966
100-611-6123	Post Retirement Medical Insurance	1,703	2,134	1,539	2,016			2,016	1,920
100-611-6125	Dental Insurance	2,925	2,938	2,234	4,213			4,213	4,442
100-611-6130	Vision Insurance	580	564	375	630			630	600
100-611-6135	Life Insurance	536	608	486	756			756	607
100-611-6145	Tuition Reimbursement	-	500	-	1,000		(1,000)	-	1,000
<b>100-611</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 222,169</b>	<b>\$ 218,332</b>	<b>\$ 216,818</b>	<b>\$ 300,782</b>	<b>\$ 3,552</b>	<b>\$ (1,000)</b>	<b>\$ 303,333</b>	<b>\$ 311,613</b>
100-611-6240	General Contract Services	\$ 12,516	\$ 21,705	\$ 19,697	\$ 18,353			\$ 18,353	18,353
100-611-6222	IT Services	11,184	19,836	17,719	11,232	3,860	815	15,907	6,309
100-611-6310	Maintenance	19,629	23,036	21,282	25,000			25,000	25,000
100-611-6410	Departmental Supplies	6,281	5,259	2,797	2,300			2,300	2,300
100-611-6411	Departmental Supplies - Programs	2,921	8,283	8,621	7,500			7,500	8,000
100-611-6425	Fuel	467	1,074	839	1,000			1,000	1,000
100-611-6440	Uniforms	187	167	80	2,000			2,000	3,000
100-611-6500	Rent & Leases - Equipment	-	-	2,620	2,743			2,743	2,224
100-611-6605	Advertising	295	108	800	500		274	774	500
100-611-6610	Training & Travel	2,233	3,138	1,489	2,500			2,500	2,625
100-611-6620	Dues & Publications	210	413	279	200			200	200
100-611-6705	Utilities	16,289	17,460	20,441	20,000			20,000	22,400
100-611-6760	Permits & Fees	856	856	856	1,000			1,000	1,000
100-611-6955	Senior Meals Program	824	-	-	-			-	-
100-611	<b>Total Operation &amp; Maintenance</b>	<b>\$ 73,893</b>	<b>\$ 101,335</b>	<b>\$ 97,521</b>	<b>\$ 94,328</b>	<b>\$ 3,860</b>	<b>\$ 1,089</b>	<b>\$ 99,277</b>	<b>\$ 92,911</b>
<b>100-611</b>	<b>TOTAL EXPENSES - Hammon Senior Center</b>	<b>\$ 296,062</b>	<b>\$ 319,668</b>	<b>\$ 314,339</b>	<b>\$ 395,110</b>	<b>\$ 7,412</b>	<b>\$ 89</b>	<b>\$ 402,610</b>	<b>\$ 404,524</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Teen Programs</b>									
100-612-6001	Salaries & Wages, Full-Time	\$ 6,998	\$ 6,569	\$ 8,063	\$ 6,695	\$ 260		\$ 6,955	\$ 29,645
100-612-6002	Salaries & Wages, Part-time, Clerical	24,590	31,516	4,282	1,092			1,092	-
100-612-6004	Salaries & Wages, Part-time, Programs	-	-	19,615	24,750	(1,742)		23,008	34,758
100-612-6005	Overtime	128	134	289	500			500	500
100-612-6100	FICA/Medicare - Employer	1,974	2,364	1,883	2,081			2,081	3,096
100-612-6105	Retirement	1,776	1,530	665	1,462			1,462	8,048
100-612-6110	Worker's Compensation	524	180	579	493			493	122
100-612-6120	Medical Insurance	1,391	1,422	1,848	974			974	4,754
100-612-6123	Post Retirement Medical Insurance	134	224	227	134			134	480
100-612-6125	Dental Insurance	241	257	358	281			281	1,110
100-612-6130	Vision Insurance	47	49	61	42			42	150
100-612-6135	Life Insurance	39	113	62	45			45	171
<b>100-612</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 37,841</b>	<b>\$ 44,359</b>	<b>\$ 37,932</b>	<b>\$ 38,549</b>	<b>\$ (1,482)</b>	<b>\$ -</b>	<b>\$ 37,067</b>	<b>\$ 82,835</b>
100-612-6222	IT Services	\$ 1,994	\$ 5,235	\$ 5,861	\$ 3,744	\$ 287	\$ 272	\$ 4,303	\$ 2,103
100-612-6310	Maintenance	4,990	4,043	1,497	1,600	(1,360)		240	-
100-612-6410	Departmental Supplies	2,719	3,141	1,706	2,120	(1,840)	490	770	-
100-612-6411	Departmental Supplies - Program	2,578	1,959	1,604	2,000			2,000	18,219
100-612-6420	Janitorial Supplies	-	71	-	-			-	-
100-612-6500	Rents & Leases-Equipment	1,398	1,579	1,156	1,168	(510)	290	948	-
100-612-6505	Rents & Leases-Buildings	26,628	27,432	28,260	25,500	(10,590)		14,910	5,000
100-612-6610	Training & Travel	-	-	-	-			-	2,400
100-612-6625	Medical Services	-	130	-	200			200	200
100-612-6700	Telephone	1,169	1,958	2,111	2,000	(780)	155	1,375	2,000
100-612-6705	Utilities	1,620	1,303	1,433	2,400		(1,742)	658	-
100-612	<b>Total Operation &amp; Maintenance</b>	<b>\$ 43,097</b>	<b>\$ 46,851</b>	<b>\$ 43,628</b>	<b>\$ 40,732</b>	<b>\$ (14,793)</b>	<b>\$ (535)</b>	<b>\$ 25,404</b>	<b>\$ 29,922</b>
<b>100-612</b>	<b>TOTAL EXPENSES - Teen Programs</b>	<b>\$ 80,938</b>	<b>\$ 91,210</b>	<b>\$ 81,560</b>	<b>\$ 79,281</b>	<b>\$ (16,275)</b>	<b>\$ (535)</b>	<b>\$ 62,471</b>	<b>\$ 112,757</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Building Maintenance</b>									
100-700-6001	Salaries & Wages, Full-Time	\$ 52,673	\$ 99,331	\$ 104,005	\$ 91,620			\$ 91,620	\$ 94,212
100-700-6002	Salaries & Wages, Part-Time	23,760	15,419	16,432	25,902		(5,000)	20,902	19,052
100-700-6005	Overtime	5,280	7,979	17,924	7,200		5,000	12,200	9,500
100-700-6100	FICA/Medicare - Employer	1,141	1,646	2,205	3,414			3,414	2,961
100-700-6105	Retirement	14,614	21,238	16,889	7,431			7,431	8,018
100-700-6110	Worker's Compensation	4,902	9,904	11,031	11,163			11,163	10,940
100-700-6120	Medical Insurance	29,073	36,981	49,565	48,096			48,096	46,967
100-700-6123	Post Retirement Medical Insurance	1,124	2,221	2,215	2,016			2,016	2,016
100-700-6125	Dental Insurance	2,188	3,373	4,010	4,213			4,213	4,664
100-700-6130	Vision Insurance	422	643	681	630			630	630
100-700-6135	Life Insurance	292	693	761	716			716	703
<b>100-700</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 135,468</b>	<b>\$ 199,427</b>	<b>\$ 225,718</b>	<b>\$ 202,402</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 202,402</b>	<b>\$ 199,664</b>
100-700-6222	IT Services	\$ 4,401	\$ 7,216	\$ 17,440	\$ 11,232	\$ 3,860	\$ 815	\$ 15,907	\$ 3,224
100-700-6240	General Contract Services	19,083	16,512	15,340	27,400			27,400	27,400
100-700-6300	Equipment Maintenance	-	511	85				-	-
100-700-6305	Building Maintenance	31,507	30,901	46,375	22,000		685	22,685	22,000
100-700-6307	Building Maintenance (CtrBldg)	2,062	1,641	1,541	2,000		410	2,410	2,000
100-700-6315	Vehicle & Equipment Maintenance	1,051	1,064	2,033	1,500		(410)	1,090	1,500
100-700-6410	Departmental Supplies	643	332	4,171	3,000		577	3,577	3,000
100-700-6415	Small Tools/Shop Supplies	1,253	840	977	1,500		126	1,626	1,640
100-700-6420	Janitorial Supplies	14,822	5,925	6,436	8,700		4,653	13,353	8,700
100-700-6425	Fuel	1,097	1,667	1,365	2,000			2,000	2,000
100-700-6435	Safety Supplies	432	538	319	500			500	500
100-700-6440	Uniform	388	1,175	1,008	1,250		276	1,526	1,250
100-700-6500	Rents & Leases - Equipment	-	-	47	100		60	160	442
100-700-6610	Training	-	337	285	1,500			1,500	1,532
100-700-6700	Telephone	761	973	954	1,000		190	1,190	1,000
100-700-6710	Utilities - Building	37,142	44,641	44,375	50,000		(6,350)	43,650	50,000
100-700-6760	Permits and Fees	1,081	1,134	2,241	1,050		468	1,518	1,050
<b>100-700</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 115,723</b>	<b>\$ 115,408</b>	<b>\$ 144,992</b>	<b>\$ 134,732</b>	<b>\$ 3,860</b>	<b>\$ 1,500</b>	<b>\$ 140,092</b>	<b>\$ 127,238</b>
<b>100-700</b>	<b>TOTAL EXPENSES - Bldg Maint</b>	<b>\$ 251,191</b>	<b>\$ 314,835</b>	<b>\$ 370,711</b>	<b>\$ 337,134</b>	<b>\$ 3,860</b>	<b>\$ 1,500</b>	<b>\$ 342,494</b>	<b>\$ 326,902</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>City Hall Annex</b>									
100-701-6305	Building Maintenance	\$ -	\$ -	\$ -	\$ 1,000			\$ 1,000	\$ 1,000
100-701-6710	Utilities - Building	-	-	-	-			-	-
100-701-7550	Improvements Expense	-	-	-	-			-	-
<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	\$ 42,096	\$ 39,534	\$ 42,971	\$ 48,559			\$ 48,559	\$ 60,688
100-705-6002	Salaries & Wages, Part-time-Clerical	19,377	32,691	32,028	1,092		-	1,092	-
100-705-6003	Salaries & Wages, Part-time-Sports and Maintenance	-	9,681	18,447	21,534			21,534	22,218
100-705-6004	Salaries & Wages, Part-time-Maint.-Opening/Closing	-	12,250	19,684	43,068			43,068	30,152
100-705-6005	Overtime	2,086	375	3,293	3,000		-	3,000	3,000
100-705-6100	FICA/Medicare - Employer	1,936	3,884	5,710	5,773			5,773	4,886
100-705-6105	Retirement	10,162	3,620	3,516	3,344			3,344	7,523
100-705-6110	Worker's Compensation	3,767	3,830	4,492	5,677			5,677	6,991
100-705-6115	Unemployment Insurance	-	102	1,347	250			250	-
100-705-6120	Medical Insurance	17,020	-	-	-			-	22,320
100-705-6123	Post Retirement Medical Insurance	728	1,030	1,011	1,018			1,018	1,200
100-705-6125	Dental Insurance	1,229	1,571	1,798	2,126			2,126	2,776
100-705-6130	Vision Insurance	244	122	281	318			318	375
100-705-6135	Life Insurance	233	-	717	342			342	325
100-705-6145	Tuition Reimbursement	-	-	-	200		(200)	-	-
<b>100-705</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 98,880</b>	<b>\$ 108,689</b>	<b>\$ 135,295</b>	<b>\$ 136,301</b>	<b>\$ -</b>	<b>\$ (200)</b>	<b>\$ 136,101</b>	<b>\$ 162,455</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-705-6222	IT Services	\$ 2,392	\$ 5,624	\$ 5,813	\$ 3,744	\$ 1,287	\$ 272	\$ 5,303	2,103
100-705-6240	General Contract Services	18,750	5,912	6,204	5,000		33	5,033	5,000
100-705-6310	Maintenance	19,927	18,035	19,931	20,000			20,000	20,000
100-705-6315	Vehicle/ Equipment Maintenance	456	2,557	2,468	5,000			5,000	5,000
100-705-6316	Vandalism & Unexpected Repairs	191	761	1,246	1,200		(1,200)	-	1,200
100-705-6410	Departmental Supplies	2,316	2,499	2,144	2,000			2,000	1,000
100-705-6415	Small Tools/Shop Supplies	140	483	1,285	1,500			1,500	1,500
100-705-6420	Janitorial Supplies (restrooms)	-	6,782	6,083	7,000			7,000	7,000
100-705-6425	Fuel	1,959	2,684	4,740	4,000			4,000	4,000
100-705-6430	Chemicals	2,196	4,680	4,050	5,800			5,800	5,800
100-705-6435	Safety Supplies	176	247	400	250			250	250
100-705-6440	Uniform	849	806	1,736	1,500			1,500	1,500
100-705-6500	Rents & Leases - Equipment	228	313	-	428			428	235
100-705-6605	Advertising	34	193	96	100		(100)	-	100
100-705-6610	Training & Meetings	983	1,718	2,704	3,000			3,000	4,077
100-705-6620	Dues & Publications	433	510	120	870			870	870
100-705-6625	Medical Services	127	130	280	500			500	500
100-705-6700	Telephone	1,111	1,967	1,581	1,500			1,500	1,500
100-705-6705	Utilities	52,659	66,826	65,890	67,000			67,000	67,000
100-705-6760	Permits & Fees	469	428	471	600			600	600
<b>100-705</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 105,394</b>	<b>\$ 123,154</b>	<b>\$ 127,241</b>	<b>\$ 130,992</b>	<b>\$ 1,287</b>	<b>\$ (995)</b>	<b>\$ 131,284</b>	<b>\$ 129,235</b>
<b>100-705</b>	<b>TOTAL EXPENSES - Sports Park</b>	<b>\$ 204,274</b>	<b>\$ 231,843</b>	<b>\$ 262,537</b>	<b>\$ 267,293</b>	<b>\$ 1,287</b>	<b>\$ (1,195)</b>	<b>\$ 267,385</b>	<b>\$ 291,690</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Park Maintenance</b>									
100-710-6001	Salaries & Wages, Full-Time	\$ 123,414	\$ 148,774	\$ 721,612	\$ 771,626		\$ 6,305	\$ 777,931	\$ 748,155
100-710-6002	Salaries & Wages, Part-Time	14,984	16,766	32,912	77,707	(5,000)	(31,891)	40,816	66,656
100-710-6005	Overtime	1,441	2,389	8,738	3,100	5,000	6,591	14,691	11,000
100-710-6100	FICA/Medicare - Employer	1,980	2,768	11,798	17,178			17,178	16,107
100-710-6106	HRA	-	-	-	-		3,168	3,168	685
100-710-6105	Retirement	32,929	30,811	123,288	152,827			152,827	171,990
100-710-6110	Worker's Compensation	9,684	9,242	52,224	78,871			78,871	71,218
100-710-6115	Unemployment Insurance	-	102	6,850	250		7,471	7,721	7,024
100-710-6120	Medical Insurance	57,748	56,827	274,638	305,421			305,421	277,276
100-710-6123	Post Retirement Medical Insurance	2,328	3,081	14,333	12,221		255	12,476	11,290
100-710-6125	Dental Insurance	4,152	4,555	22,257	25,536			25,536	26,118
100-710-6130	Vision Insurance	814	898	3,756	3,819			3,819	3,528
100-710-6135	Life Insurance	685	3,289	4,299	4,359		27	4,386	3,910
100-710-6145	Tuition Reimbursement	-	-	-	1,000			1,000	1,000
<b>100-710</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 250,159</b>	<b>\$ 279,502</b>	<b>\$ 1,276,704</b>	<b>\$ 1,453,915</b>	<b>\$ -</b>	<b>\$ (8,074)</b>	<b>\$ 1,445,841</b>	<b>\$ 1,415,956</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-710-6220	Technical Services	\$ 2,000	\$ 2,000	\$ 100	\$ 2,500			\$ 2,500	-
100-710-6222	IT Services	2,793	4,671	25,098	14,976	5,147	1,200	21,323	21,546
100-710-6240	General Contract Services	54,389	7,647	10,252	11,150	2,160		13,310	11,150
100-710-6305	Building Maintenance	65	-	-	-			-	-
100-710-6310	Maintenance	20,045	14,416	8,479	19,900			19,900	19,900
100-710-6315	Vehicle/ Equipment Maintenance	11,167	16,088	9,243	11,180		351	11,531	11,180
100-710-6316	Vandalism & Unexpected Repairs	6,145	4,054	1,950	3,900		191	4,091	8,900
100-710-6410	Departmental Supplies	715	353	3,069	2,400		439	2,839	2,400
100-710-6415	Small Tools/Shop Supplies	1,568	1,379	2,335	1,400		377	1,777	1,400
100-710-6420	Janitorial Supplies (restrooms)	-	21	-	-			-	-
100-710-6425	Fuel	9,945	10,019	15,943	11,100		3,325	14,425	11,100
100-710-6430	Chemicals	4,905	-	-	7,200			7,200	7,200
100-710-6435	Safety Supplies	812	1,314	1,094	1,200		1,194	2,394	1,200
100-710-6440	Uniform	9,462	9,132	8,003	7,625		1,039	8,664	7,625
100-710-6500	Rents & Leases - Equipment	1,619	2,935	3,202	6,500			6,500	5,280
100-710-6605	Advertising	80	143	788	225			225	225
100-710-6610	Training & Meetings	2,521	2,431	1,793	3,150			3,150	4,371
100-710-6620	Dues & Publications	285	368	1,040	900		65	965	900
100-710-6625	Medical Services	-	266	541	400			400	400
100-710-6700	Telephone	5,161	5,181	6,020	4,100		211	4,311	4,100
100-710-6705	Utilities	74,868	89,264	117,874	100,000		15,404	115,404	120,000
<b>100-710</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 208,545</b>	<b>\$ 171,680</b>	<b>\$ 216,825</b>	<b>\$ 209,806</b>	<b>\$ 7,307</b>	<b>\$ 23,796</b>	<b>\$ 240,909</b>	<b>\$ 238,877</b>
100-710-7551	North/South Park Improvement	\$ -	\$ -	\$ 6,100	\$ 20,000		\$ (1,000)	\$ 19,000	106,000
100-710-7550	Improvements Expense	-	-	-	7,500		(7,500)	-	14,200
100-710-7560	Machinery & Equipment Expense	-	-	-	-	10,000	(10,000)	-	55,000
<b>100-710</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,100</b>	<b>\$ 27,500</b>	<b>\$ 10,000</b>	<b>\$ (18,500)</b>	<b>\$ 19,000</b>	<b>\$ 177,300</b>
<b>100-710</b>	<b>TOTAL EXPENSES - Park Maint</b>	<b>\$ 458,704</b>	<b>\$ 451,182</b>	<b>\$ 1,499,629</b>	<b>\$ 1,691,221</b>	<b>\$ 17,307</b>	<b>\$ (2,778)</b>	<b>\$ 1,705,750</b>	<b>\$ 1,832,133</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Street Maintenance</b>									
100-780-6001	Salaries & Wages, Full-Time	\$ 196,993	\$ 213,724	\$ 220,172	\$ 230,477		\$ 2,616	\$ 233,093	\$ 242,007
100-780-6002	Salaries & Wages, Part-Time	28,393	25,379	38,177	64,755		(3,017)	61,738	15,870
100-780-6005	Overtime	4,699	5,530	5,389	5,800		401	6,201	7,000
100-780-6100	FICA/Medicare - Employer	4,712	4,811	5,520	8,380			8,380	4,825
100-780-6105	Retirement	37,217	32,817	32,791	36,968			36,968	42,386
100-780-6110	Worker's Compensation	16,089	16,711	16,474	22,158			22,158	21,943
100-780-6115	Unemployment Insurance	-	1,419	-	-			-	-
100-780-6120	Medical Insurance	81,252	71,769	72,584	75,255			75,255	73,543
100-780-6123	Post Retirement Medical Insurance	3,527	3,660	3,810	3,720			3,720	3,720
100-780-6125	Dental Insurance	6,281	6,157	7,140	7,773			7,773	8,606
100-780-6130	Vision Insurance	1,288	1,284	1,200	1,163			1,163	1,163
100-780-6135	Life Insurance	1,093	1,391	1,394	1,388			1,388	1,388
100-780-6145	Tuition Reimbursement	250	250	-	1,000			1,000	1,000
<b>100-780</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 381,795</b>	<b>\$ 384,901</b>	<b>\$ 404,652</b>	<b>\$ 458,837</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 458,837</b>	<b>\$ 423,451</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-780-6200	Fiscal Services	\$ 1,200	\$ 1,200	\$ 1,200	\$ 5,200			\$ 5,200	\$ 5,200
100-780-6220	Technical Services	2,965	-	-	-			-	2,372
100-780-6222	IT Services	11,665	18,888	41,559	26,209	9,007	1,901	37,117	8,209
100-780-6240	General Contract Services	169	279	157	1,725			1,725	16,725
100-780-6315	Vehicle/ Equipment Maintenance	13,147	13,346	13,013	13,650		(3,365)	10,285	13,650
100-780-6320	Streetlight Maintenance	3,891	3,737	8,421	6,000		(4,043)	1,957	6,000
100-780-6321	Signal Light Maintenance	35,593	49,951	30,095	32,000			32,000	32,000
100-780-6410	Departmental Supplies	1,734	121	819	-		2,478	2,478	-
100-780-6415	Small Tools/Shop Supplies	3,821	3,059	3,116	2,700			2,700	2,700
100-780-6425	Fuel	13,205	16,043	20,404	16,000		2,955	18,955	16,000
100-780-6430	Chemicals	-	6	-	500			500	500
100-780-6435	Safety Supplies	1,175	1,322	1,204	1,925			1,925	1,925
100-780-6440	Uniform	3,136	4,964	5,003	3,813		1,565	5,378	3,813
100-780-6500	Rents & Leases - Equipment	680	1,073	2,900	4,030			4,030	5,899
100-780-6605	Advertising	-	-	221	500			500	500
100-780-6610	Training & Travel	256	201	1,074	650		410	1,060	873
100-780-6620	Dues & Publications	15	15	90	90		716	806	300
100-780-6625	Medical Services	-	524	259	500			500	500
100-780-6700	Telephone	2,427	2,709	3,366	2,300		620	2,920	2,300
100-780-6720	Utilities - Lights	64,208	60,827	61,055	60,700		(620)	60,080	60,700
100-780-6725	Utilities - Traffic Signals	12,075	11,007	15,770	12,000		(223)	11,777	12,000
100-780-6760	Permits & Fees	-	-	-	100			100	100
<b>100-780</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 171,496</b>	<b>\$ 189,272</b>	<b>\$ 209,951</b>	<b>\$ 190,592</b>	<b>\$ 9,007</b>	<b>\$ 2,394</b>	<b>\$ 201,993</b>	<b>\$ 192,266</b>
100-780-7504	Vehicle	\$ -	\$ 40,023	\$ 16,798	\$ -			\$ -	\$ -
100-780-7550	Improvements Expense	-	-	-	12,100		223	12,323	15,000
100-780-7560	Machinery & Equipment Expense	2,093	-	-	-			-	-
<b>100-780</b>	<b>Total Capital</b>	<b>\$ 2,093</b>	<b>\$ 40,023</b>	<b>\$ 16,798</b>	<b>\$ 12,100</b>	<b>\$ -</b>	<b>\$ 223</b>	<b>\$ 12,323</b>	<b>\$ 15,000</b>
<b>100-780</b>	<b>TOTAL EXPENSES - Streets</b>	<b>\$ 555,384</b>	<b>\$ 614,196</b>	<b>\$ 631,400</b>	<b>\$ 661,529</b>	<b>\$ 9,007</b>	<b>\$ 2,617</b>	<b>\$ 673,153</b>	<b>\$ 630,718</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Streets - Urban Forestry</b>									
100-781-6001	Salaries & Wages, Full-Time	\$ 126,805	\$ 88,673	\$ 180,539	\$ 199,906		\$ (4,000)	\$ 195,906	\$ 221,373
100-781-6005	Overtime	8,898	14,396	8,781	7,500		2,625	10,125	12,000
100-781-6100	FICA/Medicare - Employer	1,882	1,410	2,455	3,007		216	3,223	3,384
100-781-6105	Retirement	29,276	18,408	27,165	34,254			34,254	40,122
100-781-6110	Worker's Compensation	9,030	9,547	17,205	24,191			24,191	25,471
100-781-6120	Medical Insurance	54,205	34,354	79,998	91,130			91,130	76,821
100-781-6123	Post Retirement Medical Insurance	2,111	1,868	3,223	3,840			3,840	3,840
100-781-6125	Dental Insurance	3,639	2,600	6,413	8,024			8,024	8,884
100-781-6130	Vision Insurance	824	501	1,084	1,200			1,200	1,200
100-781-6135	Life Insurance	703	1,001	1,203	1,380			1,380	1,253
100-781-6145	Tuition Reimbursement	-	880	-	1,000			1,000	1,000
<b>100-781</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 237,373</b>	<b>\$ 173,638</b>	<b>\$ 328,066</b>	<b>\$ 375,432</b>	<b>\$ -</b>	<b>\$ (1,159)</b>	<b>\$ 374,273</b>	<b>\$ 395,346</b>
100-781-6220	Technical Services	\$ -	\$ -	\$ 2,500	\$ 3,000			\$ 3,000	\$ 500
100-781-6222	IT Services	9,192	14,912	34,880	22,465	7,721	1,629	31,815	21,120
100-781-6240	General Contract Services	-	899	428	1,300		(1,030)	270	1,300
100-781-6241	Mistletoe Abatement	-	3,115	-	-			-	-
100-781-6315	Vehicle/ Equipment Maintenance	18,447	14,725	13,520	17,700		(7,393)	10,307	17,700
100-781-6410	Departmental Supplies	5,960	11,060	5,718	7,800		191	7,991	7,800
100-781-6415	Small Tools/Shop Supplies	4,412	3,394	4,677	3,100		1,030	4,130	3,100
100-781-6425	Fuel	20,012	17,962	22,597	18,000		4,720	22,720	18,000
100-781-6430	Chemicals	10	-	-	2,000		(1,207)	793	2,000
100-781-6435	Safety Supplies	1,474	1,609	2,417	2,000		(191)	1,809	2,000
100-781-6440	Uniform	3,304	5,714	6,194	4,900		1,207	6,107	4,900
100-781-6500	Rents & Leases - Equipment	-	562	-	2,500			2,500	4,500
100-781-6605	Advertising	-	865	1,211	500			500	1,000
100-781-6610	Training & Travel	1,801	3,267	1,357	2,800		295	3,095	3,060
100-781-6620	Dues & Publications	15	853	1,418	2,000			2,000	2,000
100-781-6625	Medical Services	160	291	240	500			500	500
100-781-6700	Telephone	5,337	5,479	5,803	4,000		2,378	6,378	4,000
100-781-6760	Permits & Fees	-	-	-	150			150	150
<b>100-781</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 70,124</b>	<b>\$ 84,708</b>	<b>\$ 102,961</b>	<b>\$ 94,715</b>	<b>\$ 7,721</b>	<b>\$ 1,629</b>	<b>\$ 104,065</b>	<b>\$ 93,630</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
100-781-7501	Computer Equipment	\$ -	\$ 1,265	\$ -	\$ -			\$ -	\$ -
100-781-7504	Vehicle	-	24,358	6,596	-			-	-
100-781-7550	Improvements Expense	-	-	18,000	-			-	-
100-781-7560	Machinery & Equipment Expense	-	-	24,666	-		812	812	-
100-781-7562	Green House Gas Reduction Grant	23,413	49,913	58,391	140,000			140,000	121,483
<b>100-781</b>	<b>Total Capital</b>	<b>\$ 23,413</b>	<b>\$ 75,536</b>	<b>\$ 107,653</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ 812</b>	<b>\$ 140,812</b>	<b>\$ 121,483</b>
<b>100-781</b>	<b>TOTAL EXPENSES - Urban Forestry</b>	<b>\$ 330,910</b>	<b>\$ 333,883</b>	<b>\$ 538,680</b>	<b>\$ 610,147</b>	<b>\$ 7,721</b>	<b>\$ 1,282</b>	<b>\$ 619,150</b>	<b>\$ 610,459</b>
<b>100</b>	<b>TOTAL EXPENSES - FUND 100</b>	<b>\$ 12,957,766</b>	<b>\$ 13,814,338</b>	<b>\$ 19,115,384</b>	<b>\$ 18,238,336</b>	<b>\$ 919,316</b>	<b>\$ (737,311)</b>	<b>\$ 18,420,341</b>	<b>\$ 19,292,730</b>
<b>Transfers Out of General Fund</b>									
100-999-9008	To Comm Facilities Impact	\$ -	\$ -	\$ -	\$ -	61,033		\$ 61,033	\$ -
100-999-9009	To Sewer Fund	56,909	63,369	70,163	33,375			33,375	41,197
100-999-9018	To Self Insurance Fund	263,667	253,667	50,000	-		-	-	-
100-999-9019	To CFD 2003-1	205,000	-	-	-			-	-
100-999-9020	To BAD'S	-	-	400,398	-			-	-
100-999-9021	To Street Fund	-	-	-	-			-	163,944
<b>100-999</b>	<b>Total Transfers Out</b>	<b>\$ 525,576</b>	<b>\$ 317,036</b>	<b>\$ 520,561</b>	<b>\$ 33,375</b>	<b>\$ 61,033</b>	<b>\$ -</b>	<b>\$ 94,408</b>	<b>\$ 205,141</b>
<b>100</b>	<b>GRAND TOTAL EXPENSES</b>	<b>\$ 13,483,342</b>	<b>\$ 14,131,374</b>	<b>\$ 19,635,945</b>	<b>\$ 18,271,711</b>	<b>\$ 980,349</b>	<b>\$ (737,311)</b>	<b>\$ 18,514,749</b>	<b>\$ 19,497,871</b>
<b>100</b>	<b>TOTAL REVENUE</b>	<b>\$ 14,405,812</b>	<b>\$ 15,139,630</b>	<b>\$ 18,876,994</b>	<b>\$ 18,325,313</b>	<b>\$ 274,219</b>	<b>\$ (201,528)</b>	<b>\$ 18,398,004</b>	<b>\$ 19,567,762</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 922,470</b>	<b>\$ 1,008,256</b>	<b>\$ (758,950)</b>	<b>\$ 53,602</b>	<b>\$ (706,129)</b>	<b>\$ 535,783</b>	<b>\$ (116,745)</b>	<b>\$ 69,891</b>

GENERAL FUND RESERVES 2019-2020

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>General Fund Reserve</b>									
101-000-5600	Interest	\$ 11,406	\$ 19,907	\$ 30,154	\$ 12,000			\$ 12,000	\$ 20,000
101	<b>Total Revenue</b>	<b>\$ 11,406</b>	<b>\$ 19,907</b>	<b>\$ 30,154</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 20,000</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>\$ 11,406</b>	<b>\$ 19,907</b>	<b>\$ 30,154</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 20,000</b>
<b>Bond Administrative Fees</b>									
102-000-5009	Mello Roos Assmt-Admin Portion	\$ 83,775	\$ 165,291	\$ 179,014	\$ 166,282			\$ 166,282	\$ 182,286
102-000-5600	Interest Income	-	446	1,604	500			500	1,500
102	<b>Total Revenue</b>	<b>\$ 83,775</b>	<b>\$ 165,737</b>	<b>\$ 180,617</b>	<b>\$ 166,782</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 166,782</b>	<b>\$ 183,786</b>
<b>Expenses</b>									
102-000-6200	Fiscal Services	\$ 29,288	\$ 24,733	\$ 14,996	\$ 13,563			\$ 13,563	\$ 13,698
102-000-6240	General Contract Services	3,200	8,400	23,873	29,400			29,400	26,000
102-000-6405	Postage	22	-	-	200			200	200
102-000-6610	Training & Travel	-	-	1,012	3,000			3,000	4,000
102	<b>Total Operation &amp; Maintenance</b>	<b>\$ 32,510</b>	<b>\$ 33,133</b>	<b>\$ 39,880</b>	<b>\$ 46,163</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,163</b>	<b>\$ 43,898</b>
102-999-9000	To General Fund	40,000	40,000	40,000	113,000			113,000	120,000
102	<b>Total Capital/Transfers</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 113,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 113,000</b>	<b>\$ 120,000</b>
102	<b>TOTAL EXPENSES - Bond Admin</b>	<b>\$ 72,510</b>	<b>\$ 73,133</b>	<b>\$ 79,880</b>	<b>\$ 159,163</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 159,163</b>	<b>\$ 163,898</b>
102	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 11,265</b>	<b>\$ 92,604</b>	<b>\$ 100,737</b>	<b>\$ 7,619</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,619</b>	<b>\$ 19,888</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Self Insurance Reserve</b>									
105-000-5600	Interest Income	\$ 52	\$ (30)	\$ 29	\$ 250			\$ 250	\$ 100
105-000-5715	Self-Insurance Refund - RMA	-	28,412	-	-			-	-
105-998-5901	From General Fund	263,667	253,667	50,000	-			-	-
<b>105</b>	<b>Total Revenue</b>	<b>\$ 263,719</b>	<b>\$ 282,049</b>	<b>\$ 50,029</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ 100</b>
<b>Expenses</b>									
105-000-6630	Claims & Settlements	\$ 253,667	\$ 284,739	\$ 35,000	\$ -		\$ -	\$ -	\$ -
105-999-9000	To General Fund	58,333	58,333	-	-			-	-
<b>105</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 312,000</b>	<b>\$ 343,072</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>105</b>	<b>TOTAL EXPENSES - Self Ins Res</b>	<b>\$ 312,000</b>	<b>\$ 343,072</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>105</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (48,281)</b>	<b>\$ (61,024)</b>	<b>\$ 15,029</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ 100</b>
<b>Master Plan</b>									
111-000-5310	Developer Reimbursement	\$ -	\$ -	\$ 9,810	\$ 9,809			\$ 9,809	\$ -
111-000-5311	Stake Holder Payments	772	-	-	-			-	-
111-000-5600	Interest Income	257	294	510	100			100	100
<b>111</b>	<b>Total Revenue</b>	<b>\$ 1,029</b>	<b>\$ 294</b>	<b>\$ 10,319</b>	<b>\$ 9,909</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,909</b>	<b>\$ 100</b>
<b>Expenses</b>									
111-000-6240	General Contract Services	\$ 20,080	\$ -	\$ -	\$ -			\$ -	\$ -
<b>111</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 20,080</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>111</b>	<b>TOTAL EXPENSES - Master Plan</b>	<b>\$ 20,080</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>111</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (19,051)</b>	<b>\$ 294</b>	<b>\$ 10,319</b>	<b>\$ 9,909</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,909</b>	<b>\$ 100</b>
<b>101-111</b>	<b>GRAND TOTAL EXPENSES</b>	<b>\$ 404,589</b>	<b>\$ 416,205</b>	<b>\$ 114,880</b>	<b>\$ 159,163</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 159,163</b>	<b>\$ 163,898</b>
<b>101-111</b>	<b>TOTAL REVENUE</b>	<b>\$ 359,928</b>	<b>\$ 467,987</b>	<b>\$ 271,119</b>	<b>\$ 188,941</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 188,941</b>	<b>\$ 203,986</b>
<b>101-111</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (44,661)</b>	<b>\$ 51,782</b>	<b>\$ 156,239</b>	<b>\$ 29,778</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,778</b>	<b>\$ 40,088</b>



# HOUSING FUNDS

HOUSING PROGRAMS 2019-2020

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>311 - HOUSING PROGRAM</b>									
311-000-5370	Program Income-Loan Repayment	\$ 566	\$ 700	\$ 601	\$ 700			\$ 700	\$ 601
311-000-5600	Interest Income	470	805	1,218	500			500	1,218
<b>311</b>	<b>Total Revenue</b>	<b>\$ 1,036</b>	<b>\$ 1,505</b>	<b>\$ 1,818</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,200</b>	<b>\$ 1,819</b>
<b>Expenses</b>									
311-000-6800	First Time Homebuyers	-	-	-	-			-	-
<b>311</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</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>\$ -</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>\$ 1,036</b>	<b>\$ 1,505</b>	<b>\$ 1,818</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,200</b>	<b>\$ 1,819</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>312 - County Consortium</b>									
312-000-5295	Federal Grant	\$ 312,453	\$ 12,094	\$ 428,198	\$ 139,043	\$ 28,690		\$ 167,733	\$ 150,000
312-000-5600	Interest Income	115	79	-	200			200	-
312-998-5904	From Water Capital	-	-	36,417	-			-	-
<b>312</b>	<b>Total Revenue</b>	<b>\$ 312,568</b>	<b>\$ 12,173</b>	<b>\$ 464,616</b>	<b>\$ 139,243</b>	<b>\$ 28,690</b>	<b>\$ -</b>	<b>\$ 167,933</b>	<b>\$ 150,000</b>
<b>Expenses</b>									
312-000-6240	Project Administration	\$ 665	\$ 19	\$ 75	\$ 7,533			\$ 7,533	\$ 80
312-000-7579	Fourth Street Infrastructure	316,021	16,587	-	-			-	-
312-000-7580	Fifth Street Infrastructure	-	-	464,635	123,978			123,978	-
312-999-9000	To General Fund - Admin Costs	13,400	13,400	7,500	7,533			7,533	7,500
<b>312</b>	<b>Total Projects</b>	<b>\$ 330,086</b>	<b>\$ 30,006</b>	<b>\$ 472,210</b>	<b>\$ 139,043</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 139,043</b>	<b>\$ 7,580</b>
<b>312</b>	<b>TOTAL EXPENSES - Fund 312</b>	<b>\$ 330,086</b>	<b>\$ 30,006</b>	<b>\$ 472,210</b>	<b>\$ 139,043</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 139,043</b>	<b>\$ 7,580</b>
<b>312</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (17,517)</b>	<b>\$ (17,833)</b>	<b>\$ (7,595)</b>	<b>\$ 200</b>	<b>\$ 28,690</b>	<b>\$ -</b>	<b>\$ 28,890</b>	<b>\$ 142,420</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>313 - First Time Home Buyers</b>									
313-000-5370	Program Income-Loan Repayment	\$ 2,792	\$ 3,095	\$ 3,067	\$ 3,095			\$ 3,095	\$ 3,067
313-000-5600	Interest Income	2,963	5,609	2,885	2,500			2,500	2,885
<b>313</b>	<b>Total Revenue</b>	<b>\$ 5,756</b>	<b>\$ 8,704</b>	<b>\$ 5,952</b>	<b>\$ 5,595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,595</b>	<b>\$ 5,952</b>
<b>Expenses</b>									
313-000-6240	Project Administration	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
313-000-6800	First Time Home Buyers Prog	-	-	-	-			-	-
<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>\$ 5,756</b>	<b>\$ 8,704</b>	<b>\$ 5,952</b>	<b>\$ 5,595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,595</b>	<b>\$ 5,952</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>314 - Federal Home Program</b>									
314-000-5295	Federal Grant	\$ (2,500)	\$ 3,088	\$ -	\$ 73,488			\$ 73,488	\$ 130,000
314-000-5370	Program Income-Loan Repayment	2,132	61,923	1,647	1,895			1,895	1,669
314-000-5371	Program Income-Loan Pay Off			45,588				-	-
314-000-5600	Interest Income	572	1,647	2,193	500			500	2,193
314-000-5790	Miscellaneous Revenue	-	14,514	-	-			-	-
<b>314</b>	<b>Total Revenue</b>	<b>\$ 204</b>	<b>\$ 81,172</b>	<b>\$ 49,428</b>	<b>\$ 75,883</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,883</b>	<b>\$ 133,862</b>
<b>Expenses</b>									
314-000-6240	Project Administration	\$ -	\$ 78	\$ -	\$ 2,500			\$ 2,500	\$ -
314-000-6275	Rehabilitation	-	-	-	15,000			15,000	30,000
314-000-6800	First Time Home Buyers	-	-	-	55,988			55,988	100,000
314-999-9000	To General Fund - Admin Costs	4,400	4,400	2,000	2,000			2,000	2,000
<b>314</b>	<b>Total Projects</b>	<b>\$ 4,400</b>	<b>\$ 4,478</b>	<b>\$ 2,000</b>	<b>\$ 75,488</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,488</b>	<b>\$ 132,000</b>
<b>314</b>	<b>TOTAL EXPENSES - Fund 314</b>	<b>\$ 4,400</b>	<b>\$ 4,478</b>	<b>\$ 2,000</b>	<b>\$ 75,488</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,488</b>	<b>\$ 132,000</b>
<b>314</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (4,196)</b>	<b>\$ 76,694</b>	<b>\$ 47,428</b>	<b>\$ 395</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 395</b>	<b>\$ 1,862</b>
<b>316 - Neighborhood Stabilization Program (NSP)</b>									
316-000-5370	Program Income-Loan Repayment	\$ 376	\$ 380	\$ 509	\$ 380			\$ 380	\$ 509
316-000-5600	Interest Income	210	417	537	443			443	537
<b>316</b>	<b>Total Revenue</b>	<b>\$ 587</b>	<b>\$ 797</b>	<b>\$ 1,045</b>	<b>\$ 823</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 823</b>	<b>\$ 1,046</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>\$ 587</b>	<b>\$ 797</b>	<b>\$ 1,045</b>	<b>\$ 823</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 823</b>	<b>\$ 1,046</b>
<b>GRAND TOTAL EXPENSES</b>		<b>334,486</b>	<b>34,484</b>	<b>474,210</b>	<b>214,531</b>	<b>-</b>	<b>-</b>	<b>214,531</b>	<b>139,580</b>
<b>TOTAL REVENUE</b>		<b>320,151</b>	<b>104,351</b>	<b>522,860</b>	<b>222,744</b>	<b>28,690</b>	<b>-</b>	<b>251,434</b>	<b>292,679</b>
<b>NET REVENUE VS EXPENSES</b>		<b>(14,335)</b>	<b>69,867</b>	<b>48,649</b>	<b>8,213</b>	<b>28,690</b>	<b>-</b>	<b>36,903</b>	<b>153,099</b>



# IMPACT FEE FUNDS

IMPACT FEES 2019-2020

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Affordable Housing</b>									
401-000-5143	Affordable Housing in Lieu Fee	\$ 341,679	\$ 482,683	\$ 341,773	\$ 8,971			\$ 8,971	\$ -
401-000-5370	Program Income-Loan Repayment	6,250	11,625	9,000	-			-	-
401-000-5600	Interest Income	2,111	6,633	13,514	1,500			1,500	13,514
<b>401</b>	<b>Total Revenue</b>	<b>\$ 350,040</b>	<b>\$ 500,941</b>	<b>\$ 364,287</b>	<b>\$ 10,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,471</b>	<b>\$ 13,514</b>
<b>Expenses</b>									
401-000-6276	Self Help Enterprise Project	-	-	-	-			-	730,000
<b>401</b>	<b>Total Operations/Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 730,000</b>
<b>401</b>	<b>TOTAL EXPENSES - Affordable Housing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 730,000</b>
<b>401</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 350,040</b>	<b>\$ 500,941</b>	<b>\$ 364,287</b>	<b>\$ 10,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,471</b>	<b>\$ (716,486)</b>
<b>Community Facility</b>									
402-000-5120	Sports Complex Fee	\$ 25,316	\$ 36,915	\$ 6,709	\$ 2,175			\$ 2,175	\$ -
402-000-5121	Community/Sr. Center Fee	46,099	74,296	36,795	68,171			68,171	162,181
402-000-5122	Aquatic Center Fee	-	-	-	-			-	-
402-000-5123	Park Development Fee	11,225	26,940	2,585	-			-	-
402-000-5600	Interest Income	663	1,652	2,062	600			600	2,062
402-998-5900	From General Fund	-	-	-	-	61,033	-	61,033	-
<b>402</b>	<b>Total Revenue</b>	<b>\$ 83,303</b>	<b>\$ 139,803</b>	<b>\$ 48,152</b>	<b>\$ 70,946</b>	<b>\$ 61,033</b>	<b>\$ -</b>	<b>\$ 131,979</b>	<b>\$ 164,243</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
	<b>Expenses</b>								
402-000-7550	Garza Park Improvement	\$ -	\$ -	\$ 37,733	\$ -			\$ -	\$ -
402-000-7551	North Park Renovation Project	-	-	-	-			-	100,000
402-000-7554	Sports Complex Project	-	-	136,836	-	274,588		274,588	-
402-000-7555	Community/Sr.- Skate Park	-	-	5,920	-		18,944	18,944	-
402-000-7556	Community/Sr. Center Project	-	-	-	34,500	1,598	1,597	37,695	-
402-000-7557	Aquatic Ctr Improvements	-	10,535	13,676	28,640		(1,597)	27,043	-
402-000-7558	Hammon Ctr Improvements	23,413	-	80,098	260,705		(213,555)	47,150	-
<b>402</b>	<b>Total Capital</b>	<b>\$ 23,413</b>	<b>\$ 10,535</b>	<b>\$ 274,264</b>	<b>\$ 323,845</b>	<b>\$ 276,186</b>	<b>\$ (194,611)</b>	<b>\$ 405,420</b>	<b>\$ 100,000</b>
402-999-9000	Transfer To GF	\$ -	\$ -	\$ 9,840	\$ -	\$ 17,100		17,100	\$ -
<b>402</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,840</b>	<b>\$ -</b>	<b>\$ 17,100</b>	<b>\$ -</b>	<b>\$ 17,100</b>	<b>\$ -</b>
<b>402</b>	<b>TOTAL EXPENSES - Community Fac</b>	<b>\$ 23,413</b>	<b>\$ 10,535</b>	<b>\$ 284,104</b>	<b>\$ 323,845</b>	<b>\$ 293,286</b>	<b>\$ (194,611)</b>	<b>\$ 422,520</b>	<b>\$ 100,000</b>
<b>402</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 59,890</b>	<b>\$ 129,268</b>	<b>\$ (235,952)</b>	<b>\$ (252,899)</b>	<b>\$ (232,253)</b>	<b>\$ 194,611</b>	<b>\$ (290,541)</b>	<b>\$ 64,243</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>General Government Fees</b>									
404-000-5110	City Hall Fee	\$ 14,959	\$ 31,790	\$ 62,682	\$ 98,478	\$ (81,200)		\$ 17,278	\$ 95,260
404-000-5111	Corporation Yard Fee	24,384	48,945	85,605	160,317	(151,200)		9,117	85,700
404-000-5267	Air District Grant		26,000	-	-			-	-
404-000-5600	Interest Income	1,784	2,675	4,738	2,000			2,000	4,738
<b>404</b>	<b>Total Revenue</b>	<b>\$ 41,127</b>	<b>\$ 109,409</b>	<b>\$ 153,025</b>	<b>\$ 260,795</b>	<b>\$ (232,400)</b>	<b>\$ -</b>	<b>\$ 28,395</b>	<b>\$ 185,698</b>
<b>Expenses</b>									
404-000-6205	Legal Services	\$ -	\$ -	\$ -	\$ 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>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>
404-000-7501	Computer Equipment	\$ -	\$ -	\$ 4,100	\$ -			\$ -	\$ -
404-000-7560	City Hall Expenses	1,548	51,859	20,983	-		6,750	6,750	39,750
404-000-7561	Corp Yard Equipment Expenses	43,535	10,524	33,699	-		425	425	17,800
404-000-7504	Corp Yard Vehicles	97,583	73,797	-	-			-	-
404-000-7576	Corp Yard Building Expansion	-	- 2779.38	-	400,000		(150,000)	250,000	150,000
404-000-7600	City Hall Expansion	-	-	17,738	300,000		(300,000)	-	333,250
<b>404</b>	<b>Total Capital</b>	<b>\$ 142,666</b>	<b>\$ 136,181</b>	<b>\$ 79,299</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ (442,825)</b>	<b>\$ 257,175</b>	<b>\$ 540,800</b>
<b>404</b>	<b>TOTAL EXPENSES - General Govt</b>	<b>\$ 142,666</b>	<b>\$ 136,181</b>	<b>\$ 79,299</b>	<b>\$ 705,000</b>	<b>\$ -</b>	<b>\$ (442,825)</b>	<b>\$ 262,175</b>	<b>\$ 540,800</b>
<b>404</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (101,539)</b>	<b>\$ (26,772)</b>	<b>\$ 73,726</b>	<b>\$ (444,205)</b>	<b>\$ (232,400)</b>	<b>\$ 442,825</b>	<b>\$ (233,780)</b>	<b>\$ (355,102)</b>
<b>Parkland Fees</b>									
410-000-5144	Parkland In-lieu Fee	\$ 34,832	\$ 60,956	\$ 3,689	\$ -			\$ -	\$ -
410-000-5600	Interest Income	214	673	901	200			200	901
<b>410</b>	<b>Total Revenue</b>	<b>\$ 35,046</b>	<b>\$ 61,629</b>	<b>\$ 4,590</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 901</b>
<b>Expenses</b>									
410-000-7550	Improvements	\$ 176	\$ -	\$ 42,662	\$ 75,000		\$ (75,000)	\$ -	\$ 75,000
410-000-7551	Sports Park Construction	-	2,200	-	-			-	-
<b>410</b>	<b>Total Capital</b>	<b>\$ 176</b>	<b>\$ 2,200</b>	<b>\$ 42,662</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ (75,000)</b>	<b>\$ -</b>	<b>\$ 75,000</b>
<b>410</b>	<b>TOTAL EXPENSES - Parkland</b>	<b>\$ 176</b>	<b>\$ 2,200</b>	<b>\$ 42,662</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ (75,000)</b>	<b>\$ -</b>	<b>\$ 75,000</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 34,870</b>	<b>\$ 59,429</b>	<b>\$ (38,072)</b>	<b>\$ (74,800)</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 200</b>	<b>\$ (74,099)</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Street Impact Fees</b>									
412-000-5140	Street Improvement Fee	\$ 44,316	\$ 82,125	\$ 123,650	\$ 126,762	\$ (118,755)	\$ 34,799	\$ 42,806	\$ 151,395
412-000-5145	I-5 Sperry Interchange	20,568	46,619	30,778	313,124	(301,050)		12,074	35,985
412-000-5600	Interest Income	7,405	12,017	13,918	6,000			6,000	13,918
<b>412</b>	<b>Total Revenue</b>	<b>\$ 72,289</b>	<b>\$ 140,761</b>	<b>\$ 168,345</b>	<b>\$ 445,886</b>	<b>\$ (419,805)</b>	<b>\$ 34,799</b>	<b>\$ 60,880</b>	<b>\$ 201,298</b>
<b>Expenses</b>									
412-000-7579	Street Master Plan	\$ 15,525	\$ 4,100	\$ 4,678	\$ -		\$ 8,010	\$ 8,010	\$ 21,890
412-999-9005	To CFD 2015-01	-	-	50,000	-			-	-
412-999-9012	Transfer to Streets (I-5 Interchange Project)	945,000	-	1,106,871	1,188,852		(1,118,852)	70,000	1,328,413
<b>412</b>	<b>Total Capital</b>	<b>\$ 960,525</b>	<b>\$ 4,100</b>	<b>\$ 1,161,549</b>	<b>\$ 1,188,852</b>	<b>\$ -</b>	<b>\$ (1,110,842)</b>	<b>\$ 78,010</b>	<b>\$ 1,350,303</b>
<b>412</b>	<b>TOTAL EXPENSES - Street</b>	<b>\$ 960,525</b>	<b>\$ 4,100</b>	<b>\$ 1,161,549</b>	<b>\$ 1,188,852</b>	<b>\$ -</b>	<b>\$ (1,110,842)</b>	<b>\$ 78,010</b>	<b>\$ 1,350,303</b>
<b>412</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (888,236)</b>	<b>\$ 136,661</b>	<b>\$ (993,204)</b>	<b>\$ (742,966)</b>	<b>\$ (419,805)</b>	<b>\$ 1,145,641</b>	<b>\$ (17,130)</b>	<b>\$ (1,149,005)</b>
<b>Water Impact Fees</b>									
414-000-5335	Water Connection	\$ 114,390	\$ 188,822	\$ 384,121	\$ 206,269			\$ 206,269	\$ 630,257
414-000-5600	Interest Income	1,055	2,078	3,025	1,000			1,000	3,025
<b>414</b>	<b>Total Revenue</b>	<b>\$ 115,445</b>	<b>\$ 190,901</b>	<b>\$ 387,145</b>	<b>\$ 207,269</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 207,269</b>	<b>\$ 633,282</b>
414-999-9014	To Water Capital Fund	-	300,000	200,000	-			-	-
<b>414</b>	<b>Total Transfers</b>	<b>-</b>	<b>300,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>414</b>	<b>TOTAL EXPENSES - Water Fees</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>414</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 115,445</b>	<b>\$ (109,100)</b>	<b>\$ 187,145</b>	<b>\$ 207,269</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 207,269</b>	<b>\$ 633,282</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Storm Drain</b>									
415-000-5153	Storm Drain Fees	\$ 128,767	\$ 266,468	\$ 214,629	\$ -	\$ 23,000		\$ 23,000	\$ 57,920
415-000-5600	Interest Income	3,629	7,282	10,466	5,000			5,000	10,466
<b>415</b>	<b>Total Revenue</b>	<b>\$ 132,396</b>	<b>\$ 273,750</b>	<b>\$ 225,096</b>	<b>\$ 5,000</b>	<b>\$ 23,000</b>	<b>\$ -</b>	<b>\$ 28,000</b>	<b>\$ 68,386</b>
<b>Expenses</b>									
415-000-6221	Consulting Services	\$ 781	\$ -	\$ -	\$ 800			\$ 800	\$ 800
<b>415</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 781</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ 800</b>
415-000-7550	Impro-Corp Yard Storm Drain	57	-	-	-			-	-
415-000-7551	Hwy 33 StormLine Phase I	9,546	-	-	-			-	-
415-000-7552	Tyler Street - Storm Line	-	-	-	75,000		(75,000)	-	75,000
415-000-7554	Storm Drain - Master Plan	6,000	29,010	38,668	-		4,623	4,623	-
415-000-7555	Country Hollow / Hwy 33 Lift Station	1,398	36,918	204,629	-			-	-
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	90,181	-			-	-
415-000-7571	Black Gulch Repairs	-	12,653	67,796	350,000		(310,000)	40,000	310,000
415-000-7572	Sewer Replacement - 1st Street	-	-	-	-			-	-
415-000-7573	Salado Creek Grate Feasability Study	-	-	-	25,000		(25,000)	-	25,000
415-000-7574	Trash Capturing/Amendments (Design)	-	-	-	30,000		(30,000)	-	30,000
415-000-7575	Headwall @ Salado Creek Diversion Pipes	-	-	-	-			-	200,000
<b>415</b>	<b>Total Capital</b>	<b>\$ 31,958</b>	<b>\$ 90,302</b>	<b>\$ 401,273</b>	<b>\$ 530,000</b>	<b>\$ -</b>	<b>\$ (485,377)</b>	<b>\$ 44,623</b>	<b>\$ 690,000</b>
<b>415</b>	<b>TOTAL EXPENSES - Storm Drain</b>	<b>\$ 32,739</b>	<b>\$ 90,302</b>	<b>\$ 401,273</b>	<b>\$ 530,800</b>	<b>\$ -</b>	<b>\$ (485,377)</b>	<b>\$ 45,423</b>	<b>\$ 690,800</b>
<b>415</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 99,657</b>	<b>\$ 183,447</b>	<b>\$ (176,178)</b>	<b>\$ (525,800)</b>	<b>\$ 23,000</b>	<b>\$ 485,377</b>	<b>\$ (17,423)</b>	<b>\$ (622,414)</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Sewer Impact</b>									
416-000-5335	Sewer Connection	\$ 51,101	\$ 96,652	\$ 24,753	\$ -	\$ 48,000		\$ 48,000	\$ 33,760
416-000-5600	Interest Income	182	887	584	1,000			1,000	584
<b>416</b>	<b>Total Revenue</b>	<b>\$ 51,283</b>	<b>\$ 97,539</b>	<b>\$ 25,337</b>	<b>\$ 1,000</b>	<b>\$ 48,000</b>	<b>\$ -</b>	<b>\$ 49,000</b>	<b>\$ 34,344</b>
<b>Expenses</b>									
416-999-9013	To Sewer CIP	\$ (5,984)	\$ 100,000	\$ 100,000	\$ 34,489			\$ 34,489	\$ -
<b>416</b>	<b>Total Capital</b>	<b>\$ (5,984)</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 34,489</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,489</b>	<b>\$ -</b>
<b>416</b>	<b>TOTAL EXPENSES - Sewer Impact</b>	<b>\$ (5,984)</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 34,489</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,489</b>	<b>\$ -</b>
<b>416</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 57,267</b>	<b>\$ (2,461)</b>	<b>\$ (74,663)</b>	<b>\$ (33,489)</b>	<b>\$ 48,000</b>	<b>\$ -</b>	<b>\$ 14,511</b>	<b>\$ 34,344</b>
<b>Water Acquisition Fee</b>									
440-000-5145	Water Acquisition Fee	\$ 102,739	\$ 143,293	\$ 97,331	\$ 8,015	\$ (1,200)		\$ 6,815	\$ 23,529
440-000-5315	Rental Income	4,289	3,812	3,812	3,000			3,000	3,812
440-000-5600	Interest Income	335	1,487	3,243	500			500	3,243
<b>440</b>	<b>Total Revenue</b>	<b>\$ 107,362</b>	<b>\$ 148,592</b>	<b>\$ 104,387</b>	<b>\$ 11,515</b>	<b>\$ (1,200)</b>	<b>\$ -</b>	<b>\$ 10,315</b>	<b>\$ 30,584</b>
<b>Expenses</b>									
440-999-9013	Transfer to Water Capital	\$ -	\$ -	\$ -	\$ 299,832			\$ 299,832	\$ -
<b>440</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 299,832</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 299,832</b>	<b>\$ -</b>
<b>440</b>	<b>TOTAL EXPENSES - Water Acquisition</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 299,832</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 299,832</b>	<b>\$ -</b>
<b>440</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 107,362</b>	<b>\$ 148,592</b>	<b>\$ 104,387</b>	<b>\$ (288,317)</b>	<b>\$ (1,200)</b>	<b>\$ -</b>	<b>\$ (289,517)</b>	<b>\$ 30,584</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Delta Mendota Storm Drain</b>									
421-000-5600	Interest Income	\$ 526	\$ 917	\$ 1,383	\$ 500			\$ 500	\$ 1,383
<b>421</b>	<b>Total Revenue</b>	<b>\$ 526</b>	<b>\$ 917</b>	<b>\$ 1,383</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 1,383</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>
<b>421</b>	<b>TOTAL EXPENSES - Delta Mendota Storm Drain</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>421</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 526</b>	<b>\$ 917</b>	<b>\$ 1,383</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 1,383</b>
<b>Westside Drainage Study</b>									
423-000-5600	Interest Income	\$ 198	\$ 346	\$ 521	\$ 200			\$ 200	\$ 521
<b>423</b>	<b>Total Revenue</b>	<b>\$ 198</b>	<b>\$ 346</b>	<b>\$ 521</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 521</b>
<b>423</b>	<b>TOTAL EXPENSES - Westside Drainage Study</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>423</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 198</b>	<b>\$ 346</b>	<b>\$ 521</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 521</b>
<b>GRAND TOTAL EXPENSES</b>		<b>1,153,536</b>	<b>643,318</b>	<b>2,268,888</b>	<b>3,157,818</b>	<b>293,286</b>	<b>(2,308,655)</b>	<b>1,142,449</b>	<b>3,486,903</b>
<b>TOTAL REVENUE</b>		<b>989,016</b>	<b>1,664,587</b>	<b>1,482,268</b>	<b>1,013,782</b>	<b>(521,372)</b>	<b>34,799</b>	<b>527,209</b>	<b>1,334,154</b>
<b>NET REVENUE VS EXPENSES</b>		<b>(164,520)</b>	<b>1,021,269</b>	<b>(786,620)</b>	<b>(2,144,036)</b>	<b>(814,658)</b>	<b>2,343,454</b>	<b>(615,240)</b>	<b>(2,152,749)</b>



# **PUBLIC SAFETY FUNDS**

PUBLIC SAFETY 2019-2020

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Community Facilities District (2015-2)</b>									
<b>Arambel-KDN</b>									
188-000-5040	Assessment Fees	\$ 78,182	\$ 80,289	\$ 83,331	\$ 86,187			\$ 86,187	\$ 88,592
188-000-5300	Administration Fee	(25)	-	-	-			-	
188-000-5600	Interest Income	82	380	301	500			500	301
<b>188</b>	<b>Total Revenue</b>	<b>\$ 78,239</b>	<b>\$ 80,670</b>	<b>\$ 83,632</b>	<b>\$ 86,687</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 86,687</b>	<b>\$ 88,893</b>
<b>Expenses</b>									
188-000-6200	Fiscal Service	\$ -	\$ -	\$ -	2,000			2,000	-
188-000-6899	Miscellaneous Admin Expenses	-	25	25	25			25	25
<b>188</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>\$ 25</b>	<b>\$ 2,025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,025</b>	<b>\$ 25</b>
188-999-9013	To CFD 2003-1	\$ 73,000	\$ 73,000	\$ 73,000	\$ 80,000			\$ 80,000	\$ 85,000
<b>188</b>	<b>Total Transfers</b>	<b>\$ 73,000</b>	<b>\$ 73,000</b>	<b>\$ 73,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 85,000</b>
<b>188</b>	<b>TOTAL EXPENSES - CFD 2015-01</b>	<b>\$ 73,000</b>	<b>\$ 73,025</b>	<b>\$ 73,025</b>	<b>\$ 82,025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,025</b>	<b>\$ 85,025</b>
<b>NET REVENUE VS EXPENSES</b>		<b>\$ 5,239</b>	<b>\$ 7,644</b>	<b>\$ 10,607</b>	<b>\$ 4,662</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,662</b>	<b>\$ 3,868</b>
<b>Patterson Gardens Fire Assessment</b>									
189-000-5040	Assessment Fees	\$ 388,564	\$ 418,102	\$ 450,573	\$ 433,550			\$ 433,550	\$ 504,351
189-000-5600	Interest Income	-	635	612	250			250	612
<b>189</b>	<b>Total Revenue</b>	<b>\$ 388,564</b>	<b>\$ 418,737</b>	<b>\$ 451,185</b>	<b>\$ 433,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 433,800</b>	<b>\$ 504,963</b>
<b>Expenses</b>									
189-000-6200	Fiscal Service	\$ 4,993	\$ 5,352	\$ 5,546	\$ 5,000			\$ 5,000	\$ 5,500
<b>189</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 4,993</b>	<b>\$ 5,352</b>	<b>\$ 5,546</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,500</b>
189-999-9013	To Fire Station 2	\$ 395,000	\$ 350,000	\$ 380,000	\$ 400,000			\$ 400,000	\$ 500,000
<b>189</b>	<b>Total Transfers</b>	<b>\$ 395,000</b>	<b>\$ 350,000</b>	<b>\$ 380,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 500,000</b>
<b>189</b>	<b>TOTAL EXPENSES - PG Fire District</b>	<b>\$ 399,993</b>	<b>\$ 355,352</b>	<b>\$ 385,546</b>	<b>\$ 405,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 405,000</b>	<b>\$ 505,500</b>
<b>NET REVENUE VS EXPENSES</b>		<b>\$ (11,429)</b>	<b>\$ 63,385</b>	<b>\$ 65,639</b>	<b>\$ 28,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,800</b>	<b>\$ (537)</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Fire Station #2</b>									
190-000-5040	Assessment Fees	\$ 903,856	\$ 922,835	\$ 961,570	\$ 962,630			\$ 962,630	\$ 990,450
190-000-5600	Interest Income	-	-	-	943			943	-
190-405-5794	Salary Reimbursement	-	16,429	26,418	-			-	20,000
190-000-5795	Miscellaneous Reimbursement	-	-	213	2,000			2,000	2,000
190-000-5801	Salary Reimb - Fire Dept	16,460	43,313	40,115	21,175			21,175	40,000
190-998-5901	From General Fund	205,000	-	-	-			-	-
190-998-5918	From Fund 189	395,000	350,000	380,000	380,000	20,000		400,000	500,000
190-998-5919	From Fund 188 CFD 2015-2	73,000	73,000	73,000	73,000	7,000		80,000	85,000
<b>190</b>	<b>Total Revenue</b>	<b>\$ 1,593,316</b>	<b>\$ 1,405,577</b>	<b>\$ 1,481,316</b>	<b>\$ 1,439,748</b>	<b>\$ 27,000</b>	<b>\$ -</b>	<b>\$ 1,466,748</b>	<b>\$ 1,637,450</b>
<b>Expenses</b>									
190-405-6001	Salaries & Wages, Full-Time	\$ 549,511	\$ 589,680	\$ 656,623	\$ 851,147	\$ 3,217		\$ 854,364	\$ 881,680
190-405-6005	Overtime - Suppression	129,225	249,918	169,977	162,909			162,909	239,912
190-405-6006	Overtime - Strike Team	73,542	81,932	150,873	50,000			50,000	74,000
190-405-6007	Overtime - Training	6,677	11,854	6,000	8,000			8,000	10,000
190-405-6008	Overtime - Special Operations	1,971	6,009	7,422	8,000			8,000	8,000
190-405-6015	Holiday Pay	21,490	23,106	24,247	35,292			35,292	38,541
190-405-6020	Uniform Allowance	6,519	6,436	7,108	11,900			11,900	9,265
190-405-6100	FICA/Medicare - Employer	11,351	13,640	13,315	16,345	47		16,392	16,956
190-405-6105	Retirement	196,150	204,667	175,201	228,929	220		229,149	254,340
190-405-6106	HRA			42,742	34,659			34,659	33,732
190-405-6110	Worker's Compensation	72,286	67,015	124,950	128,973	19		128,992	126,904
190-405-6120	Medical Insurance	151,515	141,070	157,887	191,102	782		191,884	190,792
190-405-6123	Post Retirement Medical Insurance	8,075	11,164	10,448	10,032	24		10,056	10,426
190-405-6125	Dental Insurance	12,039	13,330	16,315	20,963	40		21,003	24,120
190-405-6130	Vision Insurance	2,475	2,639	2,692	3,135	6		3,141	3,258
190-405-6135	Life Insurance	3,048	2,857	3,574	4,115	17		4,132	4,392
190-405-6145	Tuition Reimbursement	1,979	845	4,425	9,000	(2,700)		6,300	11,000
190-405-6155	Def. Compensation	-	-	1,811	-			-	-
<b>190-405</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 1,247,854</b>	<b>\$ 1,426,162</b>	<b>\$ 1,575,611</b>	<b>\$ 1,774,499</b>	<b>\$ 1,672</b>	<b>\$ -</b>	<b>\$ 1,776,171</b>	<b>\$ 1,937,316</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
190-405-6200	Fiscal Service	\$ 6,025	\$ 7,553	\$ 9,472	\$ 10,000			\$ 10,000	\$ 10,000
190-405-6222	IT Services	30,639	49,151	72,457	45,116	15,441	3,259	63,816	29,761
190-405-6231	Advance Life Support (ALS)	-	13,214	6,054	5,000			5,000	7,500
190-405-6240	General Contract Services	27,006	8,422	8,484	12,500	2,400		14,900	10,120
190-405-6300	Equipment Maintenance	2,875	2,242	3,992	3,500			3,500	3,500
190-405-6315	Vehicle Maintenance	24,662	20,121	19,108	20,000			20,000	20,000
190-405-6400	Office Supplies	408	429	255	1,000			1,000	1,000
190-405-6410	Departmental Supplies	2,334	4,515	4,036	6,000			6,000	14,000
190-405-6415	Small Tools	1,228	1,515	1,101	2,000			2,000	2,000
190-405-6420	Janitorial Supplies	1,435	1,747	1,860	2,000			2,000	2,500
190-405-6425	Fuel	5,218	6,152	9,322	9,500			9,500	10,000
190-405-6440	Uniforms	2,743	933	7,144	5,000			5,000	5,000
190-405-6500	Rents & Leases - Equipment	3,308	4,067	5,015	5,046			5,046	5,028
190-405-6600	Printing	-	-	-	500			500	500
190-405-6605	Advertising	-	-	752	500			500	500
190-405-6610	Training & Travel	2,226	2,488	2,579	4,000	2,700		6,700	6,161
190-405-6612	Community Risk Reduction Program	2,116	1,765	1,777	2,500			2,500	3,000
190-405-6625	Medical Services	3,991	5,019	6,716	11,000			11,000	11,925
190-405-6700	Telephone	7,772	8,049	9,868	7,500			7,500	8,000
190-405-6720	Utilities	10,029	10,588	9,264	11,000			11,000	11,000
190-405-6750	Property Tax & Assessments	4,263	4,201	4,376	5,000			5,000	5,000
<b>190-405</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 138,278</b>	<b>\$ 152,170</b>	<b>\$ 183,631</b>	<b>\$ 168,662</b>	<b>\$ 20,541</b>	<b>\$ 3,259</b>	<b>\$ 192,462</b>	<b>\$ 166,495</b>
190-405-7501	Computer Equipment	\$ -	\$ -	\$ -	6,000			\$ 6,000	\$ -
190-405-7503	Equipment	-	-	-	7,500			7,500	20,000
<b>190-405</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,500</b>	<b>\$ 20,000</b>
190-999-9000	To General Fund	\$ 339,240	\$ 259,080	\$ 267,297	\$ 363,011			\$ 363,011	\$ 378,686
<b>190-405</b>	<b>Total Transfers</b>	<b>\$ 339,240</b>	<b>\$ 259,080</b>	<b>\$ 267,297</b>	<b>\$ 363,011</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 363,011</b>	<b>\$ 378,686</b>
<b>190-405</b>	<b>TOTAL EXPENSES - CFD Sta II</b>	<b>\$ 1,725,373</b>	<b>\$ 1,837,412</b>	<b>\$ 2,026,540</b>	<b>\$ 2,319,672</b>	<b>\$ 22,213</b>	<b>\$ 3,259</b>	<b>\$ 2,345,144</b>	<b>\$ 2,502,498</b>
	<b>TOTAL EXPENSES - CFD</b>	<b>\$ 1,725,373</b>	<b>\$ 1,837,412</b>	<b>\$ 2,026,540</b>	<b>\$ 2,319,672</b>	<b>\$ 22,213</b>	<b>\$ 3,259</b>	<b>\$ 2,345,144</b>	<b>\$ 2,502,498</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (132,056)</b>	<b>\$ (431,835)</b>	<b>\$ (545,224)</b>	<b>\$ (879,924)</b>	<b>\$ 4,787</b>	<b>\$ (3,259)</b>	<b>\$ (878,396)</b>	<b>\$ (865,047)</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Public Safety Impact</b>									
408-000-5130	Police Fee	\$ 9,965	\$ 21,021	\$ 50,094	\$ 47,188	\$ (40,600)		\$ 6,588	\$ 51,748
408-000-5131	Fire Fee	9,353	34,508	133,712	173,350	(162,400)		10,950	75,360
408-000-5600	Interest Income	2,140	2,782	4,929	2,000			2,000	4,929
408-000-5795	Reimbursement - Other Agencies	-	21,025	21,025	21,024			21,024	21,024
<b>408</b>	<b>Total Revenue</b>	<b>\$ 21,458</b>	<b>\$ 79,336</b>	<b>\$ 209,760</b>	<b>\$ 243,562</b>	<b>\$ (203,000)</b>	<b>\$ -</b>	<b>\$ 40,562</b>	<b>\$ 153,061</b>
<b>Expenses</b>									
408-000-6221	Consulting-Public Safety Facility	\$ 333	\$ -	\$ -	-			\$ -	\$ -
408-000-7500	Police Station Remodel	2,121	-	-	-			-	-
408-000-7501	Computer Equipment	-	-	-	-			-	-
408-000-7503	Equipment - Fire	1,510	235,421	40,717	34,001	-		34,001	-
408-000-7505	Office Furniture/Appliances - Fire	-	7,439	3,940	-			-	-
408-000-7613	Training Props (Improvements)	98	33	5,105	3,500	(3,500)		-	-
408-000-7614	Fire Station II Improvements	720	66,460	5,769	-	3,500		3,500	-
408-000-7618	Fire Station I Improvements	97,607	4,215	1,434	-			-	-
408-000-7621	Personal Protective Equip (Fire)	11,074	27,229	41,048	-	10,955		10,955	-
408-000-7622	Technical Rescue Program (Fire)	785	-	32,701	-			-	-
<b>408</b>	<b>Total Capital</b>	<b>\$ 114,247</b>	<b>\$ 340,798</b>	<b>\$ 130,714</b>	<b>\$ 37,501</b>	<b>\$ 10,955</b>	<b>\$ -</b>	<b>\$ 48,456</b>	<b>\$ -</b>
408-000-8000	Principal Expense		33,023	30,988	31,809			31,809	32,652
408-000-8100	Interest Expense		1,383	3,418	2,596			2,596	1,754
<b>408-000</b>	<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ 34,406</b>	<b>\$ 34,406</b>	<b>\$ 34,405</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,405</b>	<b>\$ 34,406</b>
<b>408</b>	<b>TOTAL EXPENSES - Safety Impact</b>	<b>\$ 114,247</b>	<b>\$ 375,204</b>	<b>\$ 165,120</b>	<b>\$ 71,906</b>	<b>\$ 10,955</b>	<b>\$ -</b>	<b>\$ 82,861</b>	<b>\$ 34,406</b>
<b>NET REVENUE VS EXPENSES</b>		<b>\$ (92,789)</b>	<b>\$ (295,868)</b>	<b>\$ 44,640</b>	<b>\$ 171,656</b>	<b>\$ (213,955)</b>	<b>\$ -</b>	<b>\$ (42,299)</b>	<b>\$ 118,655</b>
<b>GRAND TOTAL EXPENSES</b>		<b>2,312,613</b>	<b>2,640,993</b>	<b>2,650,231</b>	<b>2,878,603</b>	<b>33,168</b>	<b>3,259</b>	<b>2,915,030</b>	<b>3,127,429</b>
<b>TOTAL REVENUE</b>		<b>2,081,600</b>	<b>1,984,342</b>	<b>2,225,893</b>	<b>2,203,797</b>	<b>(176,000)</b>	<b>-</b>	<b>2,027,797</b>	<b>2,384,368</b>
<b>NET REVENUE VS EXPENSES</b>		<b>(231,013)</b>	<b>(656,651)</b>	<b>(424,338)</b>	<b>(674,806)</b>	<b>(209,168)</b>	<b>(3,259)</b>	<b>(887,233)</b>	<b>(743,061)</b>



# LMD / BAD / GATEWAY FUNDS

LANDSCAPE MAINTENANCE/BENEFIT/GATEWAY DISTRICT ASSESSMENTS 2019-2020

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>LMD Assessments</b>									
175-000-5041	Country Hollow - LMD	\$ 1,173	\$ 1,231	\$ 1,192	\$ 1,217			\$ 1,217	\$ 1,217
175-000-5042	Heartland Ranch - LMD	149,754	153,607	154,979	158,209			158,209	161,375
175-000-5043	Heartland Ranch Overlay	14,205	14,507	14,757	15,139			15,139	15,439
175-000-5044	Keystone Bus Park - LMD	203,802	184,225	199,939	369,082			369,082	203,100
175-000-5045	Kinshire Estates - LMD	3,179	3,209	3,253	3,224			3,224	3,225
175-000-5046	Miraggio - LMD	13,775	18,915	18,850	19,801			19,801	20,395
175-000-5047	Patterson Estates - LMD	9,846	11,997	12,233	11,890			11,890	11,890
175-000-5048	Patterson Gardens - LMD	470,096	476,564	471,890	622,875			622,875	502,350
175-000-5049	Shirepark Estates - LMD	2,032	8,143	8,129	8,153			8,153	8,154
175-000-5050	Sutter Pointe - LMD	47,394	46,691	52,570	94,072			94,072	69,000
175-000-5051	Walker Ranch/Creekside - LMD	578,148	508,562	547,307	626,275			626,275	596,250
175-000-5052	Walnut Square - LMD	4,339	4,490	4,380	4,364			4,364	4,364
175-000-5053	Keystone Annex-McShane - LMD	31,325	31,325	41,775	116,601			116,601	52,250
175-000-5600	Interest Income	3,016	4,170	6,114	2,500			2,500	6,114
<b>175</b>	<b>Total Revenue</b>	<b>\$ 1,532,084</b>	<b>\$ 1,467,636</b>	<b>\$ 1,537,367</b>	<b>\$ 2,053,402</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,053,402</b>	<b>\$ 1,655,123</b>
<b>Expenses</b>									
175-000-6750	Country Hollow - LMD	\$ 11,234	\$ 11,470	\$ 374	\$ 953			\$ 953	\$ 953
175-000-6751	Heartland Ranch - LMD	187,357	186,061	52,604	158,432			158,432	121,964
175-000-6752	Heartland Ranch Overlay	12,549	12,353	5,189	15,524			15,524	15,163
175-000-6753	Keystone Bus Park - LMD	355,857	309,462	257,426	284,560			284,560	275,203
175-000-6754	Kinshire Estates - LMD	1,165	1,067	1,138	2,978			2,978	2,978
175-000-6755	Miraggio - LMD	7,234	7,547	11,181	15,628			15,628	15,632
175-000-6756	Patterson Estates - LMD	9,318	22,294	3,788	11,606			11,606	11,606
175-000-6757	Patterson Gardens - LMD	440,665	389,180	502,888	557,979			557,979	588,143
175-000-6759	Shirepark Estates - LMD	2,032	15,264	761	7,520			7,520	7,520
175-000-6760	Sutter Pointe - LMD	57,651	56,781	110,996	89,594			89,594	89,618
175-000-6762	Walker Ranch - LMD	461,847	466,832	712,732	645,469			645,469	665,983
175-000-6763	Walnut Square - LMD	15,178	14,445	4,277	5,202			5,202	5,203
175-000-6764	Keystone Annex-McShane - LMD	67,976	61,936	55,985	70,411			70,411	70,412
<b>175</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 1,630,063</b>	<b>\$ 1,554,692</b>	<b>\$ 1,719,339</b>	<b>\$ 1,865,856</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,865,856</b>	<b>\$ 1,870,378</b>
<b>175</b>	<b>TOTAL EXPENSES - LMD</b>	<b>\$ 1,630,063</b>	<b>\$ 1,554,692</b>	<b>\$ 1,719,339</b>	<b>\$ 1,865,856</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,865,856</b>	<b>\$ 1,870,378</b>
<b>175</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (97,980)</b>	<b>\$ (87,056)</b>	<b>\$ (181,972)</b>	<b>\$ 187,546</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,546</b>	<b>\$ (215,255)</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>BAD Assessments</b>									
176-000-5041	Country Hollow BAD	\$ 4,203	\$ 4,411	\$ 4,272	\$ 4,372			\$ 4,372	\$ 4,372
176-000-5042	Golden Estates - BAD	6,926	7,029	7,061	7,041			7,041	7,041
176-000-5043	Heartland Ranch - BAD	64,289	65,927	66,526	67,930			67,930	69,287
176-000-5045	Keystone Bus Park - BAD	71,696	64,555	63,888	64,948			64,948	80,394
176-000-5046	Kinshire Estates - BAD	2,671	2,696	2,688	2,713			2,713	2,713
176-000-5047	Miraggio - BAD	3,409	4,872	3,740	3,878			3,878	3,994
176-000-5048	Patterson Estates I - BAD	4,099	4,173	4,263	4,220			4,220	4,220
176-000-5049	Patterson Estates III - BAD	628	788	713	692			692	692
176-000-5050	Patterson Estates IV - BAD	5,708	5,699	5,893	5,685			5,685	5,685
176-000-5051	Patterson Gardens - BAD	205,989	166,965	164,410	153,135			153,135	132,165
176-000-5053	Shirepark Estates - BAD	6,106	6,239	6,197	6,222			6,222	6,222
176-000-5054	Springshire Estates - BAD	1,666	1,345	1,545	1,370			1,370	1,370
176-000-5055	Sutter Pointe - BAD	11,675	11,926	12,282	12,677			12,677	13,055
176-000-5056	Walker Ranch/Creekside - BAD	137,128	141,068	144,938	148,533			148,533	152,985
176-000-5057	Walnut Square - BAD	2,617	2,707	2,641	2,641			2,641	2,641
176-000-5058	Weber Estates - BAD	1,733	1,779	1,754	1,779			1,779	1,779
176-000-5059	Yorkshire Estates - BAD	1,134	1,083	1,083	1,108			1,108	1,108
176-000-5060	Yorkshire Estates II - BAD	265	265	265	290			290	290
176-000-5064	Mahaffey Plaza	1,326	1,366	1,408	1,476			1,476	1,520
176-000-5065	Patterson Plaza (Annexation)	14,329	9,005	8,950	7,636			7,636	10,453
176-000-5066	Keystone Anne (Mc Shane)	24,475	15,902	15,638	14,344			14,344	20,900
176-000-5067	Patterson Gardens - BAD Lot E	3,980	4,504	4,606	3,525			3,525	3,525
176-000-5600	Interest Income	4,688	8,522	14,600	4,000			4,000	14,600
<b>176</b>	<b>Total Revenue</b>	<b>\$ 580,740</b>	<b>\$ 532,825</b>	<b>\$ 539,360</b>	<b>\$ 520,215</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 520,215</b>	<b>\$ 541,011</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
176-000-6200	Fiscal Services	\$ 660	\$ 347	\$ -	\$ 1,000			\$ 1,000	\$ 1,000
176-000-6750	Country Hollow BAD	3,520	6,339	2,525	5,832			5,832	5,497
176-000-6751	Golden Estates - BAD	3,765	3,437	3,772	6,499			6,499	10,808
176-000-6752	Heartland Ranch - BAD	62,724	46,728	48,446	135,850			135,850	169,059
176-000-6754	Keystone Bus Park - BAD	59,159	20,652	24,108	64,947			64,947	81,580
176-000-6755	Kinshire Estates - BAD	1,463	1,252	1,249	2,983			2,983	2,712
176-000-6756	Miraggio - BAD	2,212	1,556	1,632	3,596			3,596	4,677
176-000-6757	Patterson Estates I - BAD	4,393	3,747	1,584	5,055			5,055	4,637
176-000-6758	Patterson Estates III - BAD	225	207	312	797			797	740
176-000-6759	Patterson Estates IV - BAD	7,002	3,103	3,253	7,383			7,383	7,329
176-000-6760	Patterson Gardens - BAD	159,721	108,854	106,525	153,124			153,124	140,704
176-000-6761	Patterson Gardens - BAD Lot E	6,849	3,250	5,142	3,524			3,524	3,378
176-000-6762	Shirepark Estates - BAD	3,200	2,972	3,107	7,145			7,145	6,080
176-000-6763	Springshire Estates - BAD	1,301	1,276	1,290	1,346			1,346	2,730
176-000-6764	Sutter Pointe - BAD	8,037	8,009	8,433	16,042			16,042	20,008
176-000-6765	Walker Ranch/Creekside - BAD	99,777	90,860	102,368	159,331			159,331	219,215
176-000-6766	Walnut Square - BAD	2,066	2,030	2,023	2,062			2,062	2,252
176-000-6767	Weber Estates - BAD	935	872	888	1,943			1,943	2,035
176-000-6768	Yorkshire Estates - BAD	1,053	933	928	973			973	1,895
176-000-6769	Yorkshire Estates II - BAD	192	192	34	281			281	986
176-000-6771	The Villages	473	394	434	-			-	-
176-000-6772	Mahaffey Plaza	827	797	967	758			758	1,107
176-000-6773	Patterson Plaza -Annexation 1 BAD	2,756	2,120	4,025	7,636			7,636	14,887
176-000-6774	Keystone Anne (Mc Shane)	11,980	6,665	8,972	14,343			14,343	21,968
176-000-6775	Patterson Gardens - BAD Lot E	0	-	-	-			-	-
<b>176</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 444,291</b>	<b>\$ 316,591</b>	<b>\$ 332,019</b>	<b>\$ 602,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 602,450</b>	<b>\$ 725,284</b>
<b>176</b>	<b>TOTAL EXPENSES - BAD</b>	<b>\$ 444,291</b>	<b>\$ 316,591</b>	<b>\$ 332,019</b>	<b>\$ 602,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 602,450</b>	<b>\$ 725,284</b>
<b>176</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 136,449</b>	<b>\$ 216,234</b>	<b>\$ 207,342</b>	<b>\$ (82,235)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (82,235)</b>	<b>\$ (184,273)</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Gateway Assessments</b>									
177-000-5061	Assessments	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500			\$ 8,500	\$ 8,500
177-000-5600	Interest	37	89	151	-			-	151
<b>177</b>	<b>Total Revenue</b>	<b>\$ 8,537</b>	<b>\$ 8,588</b>	<b>\$ 8,651</b>	<b>\$ 8,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,500</b>	<b>\$ 8,651</b>
<b>Expenses</b>									
177-000-6200	Fiscal Services	\$ 400	\$ 446	\$ 400	400			400	400
177-000-6770	Gateway Expense	5,980	3,636	5,990	16,329			16,329	15,984
<b>177</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 6,380</b>	<b>\$ 4,082</b>	<b>\$ 6,390</b>	<b>\$ 16,729</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,729</b>	<b>\$ 16,384</b>
<b>177</b>	<b>TOTAL EXPENSES - Gateway Asses</b>	<b>\$ 6,380</b>	<b>\$ 4,082</b>	<b>\$ 6,390</b>	<b>\$ 16,729</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,729</b>	<b>\$ 16,384</b>
<b>177</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 2,156</b>	<b>\$ 4,506</b>	<b>\$ 2,261</b>	<b>\$ (8,229)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8,229)</b>	<b>\$ (7,733)</b>
<b>178</b>	<b>CFD 2013-1 (Non-Residential Maintenance Service)</b>								
178-000-5040	Assessment Fees	\$ 51,509	\$ 53,212	\$ 71,275	\$ 54,686			\$ 54,686	\$ 56,266
178-000-5600	Interest Income	435	1,039	1,800	500			500	1,800
	<b>Total Revenue</b>	<b>\$ 51,944</b>	<b>\$ 54,251</b>	<b>\$ 73,075</b>	<b>\$ 55,186</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,186</b>	<b>\$ 58,066</b>
<b>Expenses</b>									
178-000-6200	Fiscal Services	\$ 2,093	\$ 3,255	\$ 2,078	2,000			\$ 2,000	2,000
178-000-6310	Facility Maintenance	-	-	12,023	-			-	-
178-000-6320	Streetlight Maintenance	3,568	444	716	2,000			2,000	2,000
178-000-6710	Utilities - Building	-	-	25,360	-			-	-
178-000-6720	Utilities - Lights	-	307	376	-			-	400
<b>178</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 5,661</b>	<b>\$ 4,006</b>	<b>\$ 40,551</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 4,400</b>
<b>178</b>	<b>TOTAL EXPENSES - CFD 2013-1</b>	<b>\$ 5,661</b>	<b>\$ 4,006</b>	<b>\$ 40,551</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 4,400</b>
<b>178</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 46,283</b>	<b>\$ 50,244</b>	<b>\$ 32,524</b>	<b>\$ 51,186</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,186</b>	<b>\$ 53,666</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
179	<b>Village of Patterson (CFD 2018-2) (Residential Maintenance Service)</b>								
179-000-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179-000-5600	Interest Income	-	-	-	-	-	-	-	225
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>225</b>
	<b>Expenses</b>								
179-000-6200	Fiscal Services	\$ -	\$ -	\$ -	\$ -	\$ -	653	\$ 653	3,000
179-000-6320	Streetlight Maintenance	-	-	-	-	-	-	-	-
179-000-6720	Utilities - Lights	-	-	-	-	-	-	-	-
	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>653</b>	<b>\$ 653</b>	<b>3,000</b>
179	<b>TOTAL EXPENSES - VOP CFD 2018-2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>653</b>	<b>\$ 653</b>	<b>3,000</b>
179	<b>NET REVENUE VS EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(653)</b>	<b>\$ (653)</b>	<b>(2,775)</b>
	<b>GRAND TOTAL EXPENSES</b>	2,086,396	1,879,371	2,098,300	2,489,035	-	653	2,489,688	2,619,446
	<b>TOTAL REVENUE</b>	2,173,305	2,063,299	2,158,454	2,637,303	-	-	2,637,303	2,263,076
	<b>NET REVENUE VS EXPENSES</b>	86,909	183,928	60,154	148,268	-	(653)	147,615	(356,370)



# ASSESSMENTS FUNDS

ASSESSMENTS 2019-2020

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>West Patterson Business Park</b>									
191-000-5050	Assessment Fees Keystone	\$ 505,233	\$ 466,169	\$ 484,085	\$ 553,144			\$ 553,144	\$ 569,130
191-000-5602	Delinquency Penalty-10 Percent	2,091	-	-	-			-	-
191-000-5300	Administration Fee	(28)	-	-	-			-	-
191-000-5600	Interest Income	24,403	17,021	34,532	10,000			10,000	34,532
191-998-5900	From General Fund	-	-	400,398	-			-	-
191-998-5904	From Water Capital	-	-	24	-			-	-
<b>191</b>	<b>Total Revenue</b>	<b>\$ 9,858,902</b>	<b>\$ 483,189</b>	<b>\$ 919,038</b>	<b>\$ 563,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 563,144</b>	<b>\$ 603,662</b>
<b>Expenses</b>									
191-000-6200	Fiscal Services	\$ 264,062	\$ 5,315	\$ 9,508	\$ 15,000			\$ 15,000	\$ 15,000
191-000-6205	Legal Services	17,130	-	-	5,000			5,000	-
191-000-6240	General Contract Services	-	-	36	-			-	-
191-000-6899	Misc Admin Expenses	-	28	28	28			28	28
<b>191</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 281,192</b>	<b>\$ 5,343</b>	<b>\$ 9,571</b>	<b>\$ 20,028</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,028</b>	<b>\$ 15,028</b>
191-000-7571	Rodger's Rd Bridge/Park Center	\$ 113,691	\$ -	\$ -	\$ -			\$ -	\$ -
191-000-7572	Restoration Hardware	1,774,777	-	-	-			-	-
191-999-9000	To General Fund	-	-	400,398	-			-	-
191-999-9012	To Streets	-	-	-	-			-	224,000
191-999-9013	Transfer to Sewer CIP	123,000	155,646	-	-		1,997,871	1,997,871	1,648,115
191-999-9014	Transfer to Water Capital Fund	-	95,226	408,148	1,997,870		(145,204)	1,852,666	-
<b>191</b>	<b>Total Capital</b>	<b>\$ 2,011,468</b>	<b>\$ 250,872</b>	<b>\$ 808,546</b>	<b>\$ 1,997,870</b>	<b>\$ -</b>	<b>\$ 1,852,667</b>	<b>\$ 3,850,537</b>	<b>\$ 1,872,115</b>
191-000-8000	Principal Expense	\$ -	\$ 75,000	\$ 55,000	\$ 80,000			\$ 80,000	\$ 80,000
191-000-8100	Interest Expense	174,238	411,919	410,619	408,606			408,606	407,616
<b>191</b>	<b>Total Debt Service</b>	<b>\$ 174,238</b>	<b>\$ 486,919</b>	<b>\$ 465,619</b>	<b>\$ 488,606</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 488,606</b>	<b>\$ 487,616</b>
<b>191</b>	<b>TOTAL EXPENSES - W Patterson</b>	<b>\$ 2,466,898</b>	<b>\$ 743,134</b>	<b>\$ 1,283,736</b>	<b>\$ 2,506,504</b>	<b>\$ -</b>	<b>\$ 1,852,667</b>	<b>\$ 4,359,171</b>	<b>\$ 2,374,759</b>
<b>191</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 7,392,004</b>	<b>\$ (259,945)</b>	<b>\$ (364,698)</b>	<b>\$ (1,943,360)</b>	<b>\$ -</b>	<b>\$ (1,852,667)</b>	<b>\$ (3,796,027)</b>	<b>\$ (1,771,097)</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Community Facilities District (2015-1) Arambel-KDN</b>									
192-000-5050	Assessment Fees Arambel-KDN	\$ 265,694	\$ 258,838	\$ 263,422	\$ 304,224			\$ 304,224	\$ 308,467
192-000-5300	Administration Fee	(25)	-	-	-			-	-
192-000-5600	Interest Income	348	990	617	500			500	617
192-000-5850	Bond Proceeds	4,785,861	-	-	-			-	-
192-998-5922	From Street Impact Fees	-	-	50,000	-			-	-
<b>192</b>	<b>Total Revenue</b>	<b>\$ 5,051,878</b>	<b>\$ 259,828</b>	<b>\$ 314,038</b>	<b>\$ 304,724</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 304,724</b>	<b>\$ 309,084</b>
<b>Expenses</b>									
192-000-6200	Fiscal Services	\$ 240,294	\$ 1,624	\$ 5,163	\$ 8,000			\$ 8,000	\$ 8,000
192-000-6899	Misc Admin Expenses	-	25	25	25			25	25
<b>192</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 240,294</b>	<b>\$ 1,624</b>	<b>\$ 5,188</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	\$ 50,000				\$ -	\$ -
192-000-7572	WR Griffin Reimbursement Proj	4,041,140		-				-	-
<b>192</b>	<b>Total Capital</b>	<b>\$ 4,151,140</b>	<b>\$ 110,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
192-000-8000	Principal Expense	\$ -	\$ 20,000	\$ 10,000	\$ 20,000			\$ 20,000	\$ 20,000
192-000-8100	Interest Expense	105,487	249,338	248,588	247,587			247,587	247,588
<b>192</b>	<b>Total Debt Service</b>	<b>\$ 105,487</b>	<b>\$ 269,338</b>	<b>\$ 258,588</b>	<b>\$ 267,587</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 267,587</b>	<b>\$ 267,588</b>
<b>192</b>	<b>TOTAL EXPENSES - W Patterson</b>	<b>\$ 4,496,920</b>	<b>\$ 380,961</b>	<b>\$ 313,775</b>	<b>\$ 275,612</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 275,612</b>	<b>\$ 275,613</b>
<b>192</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 554,957</b>	<b>\$ (121,133)</b>	<b>\$ 263</b>	<b>\$ 29,112</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,112</b>	<b>\$ 33,471</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Heartland Assessment District (Local bonds)</b>									
204-000-5040	Assessment Fees	\$ 636,066	\$ 635,126	\$ 626,507	\$ 659,974			\$ 659,974	\$ 638,734
204-000-5600	Interest Income	-	3,310	4,012	1,500			1,500	4,012
<b>204</b>	<b>Total Revenue</b>	<b>\$ 636,066</b>	<b>\$ 638,436</b>	<b>\$ 630,519</b>	<b>\$ 661,474</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 661,474</b>	<b>\$ 642,746</b>
<b>Expenses</b>									
204-000-6200	Fiscal Services	\$ 44,848	\$ 35,776	\$ 39,494	\$ 42,000			\$ 42,000	\$ 42,000
<b>204</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 44,848</b>	<b>\$ 35,776</b>	<b>\$ 39,494</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>
204-000-8000	Principal Expense	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
204-000-8100	Interest Expense	-	108,364	-	-			-	-
<b>204</b>	<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ 108,364</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
204-999-9018	To PPFA 2013 HR Bonds	\$ 513,719	\$ 415,966	\$ 524,646	\$ 521,673			\$ 521,673	\$ 955,141
<b>204</b>	<b>Total Capital/Transfers</b>	<b>\$ 513,719</b>	<b>\$ 415,966</b>	<b>\$ 524,646</b>	<b>\$ 521,673</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 521,673</b>	<b>\$ 955,141</b>
<b>204</b>	<b>TOTAL EXPENSES - Heartland</b>	<b>\$ 558,566</b>	<b>\$ 560,106</b>	<b>\$ 564,140</b>	<b>\$ 563,673</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 563,673</b>	<b>\$ 997,141</b>
<b>204</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 77,500</b>	<b>\$ 78,330</b>	<b>\$ 66,379</b>	<b>\$ 97,801</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,801</b>	<b>\$ (354,395)</b>
<b>PPFA 2013 Heartland Ranch Revenue Bonds</b>									
205-000-5600	Interest Income	1,393	978	5,138	1,000			1,000	1,000
205-000-5601	Interest Income - Local Oblig Bonds	-	108,364	324,618	-			-	-
205-998-5924	From HR Local Oblig Bonds	513,719	415,966	524,646	521,673			521,673	955,141
<b>205</b>	<b>Total Revenue</b>	<b>\$ 515,112</b>	<b>\$ 525,308</b>	<b>\$ 854,403</b>	<b>\$ 522,673</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 522,673</b>	<b>\$ 956,141</b>
<b>Expenses</b>									
205-000-8000	Principal Expense	\$ 623,669	\$ 789,549	\$ 699,477	\$ 397,349			\$ 397,349	\$ 757,489
205-000-8100	Interest Expense	166,600	153,090	345,966	124,324			124,324	197,652
205-000-8200	Costs of Issuance	-	-	-	-			-	-
<b>205</b>	<b>Total Debt Service</b>	<b>\$ 790,269</b>	<b>\$ 942,639</b>	<b>\$ 1,045,443</b>	<b>\$ 521,673</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 521,673</b>	<b>\$ 955,141</b>
205-799-7105	HR Non Potable-New Well (Design & Constr)	\$ 10,967	\$ 29,420	\$ 884,094	\$ 79,467			\$ 79,467	\$ -
<b>205</b>	<b>Total Capital/Transfers</b>	<b>\$ 10,967</b>	<b>\$ 29,420</b>	<b>\$ 884,094</b>	<b>\$ 79,467</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 79,467</b>	<b>\$ -</b>
<b>205</b>	<b>TOTAL EXPENSES - Heartland PPFA</b>	<b>\$ 801,236</b>	<b>\$ 972,058</b>	<b>\$ 1,929,537</b>	<b>\$ 601,140</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 601,140</b>	<b>\$ 955,141</b>
<b>205</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (286,124)</b>	<b>\$ (446,751)</b>	<b>\$ (1,075,135)</b>	<b>\$ (78,467)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (78,467)</b>	<b>\$ 1,000</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>West Patterson Financing Authority - Local Bonds</b> (2001-01)									
250-000-5007	Mello Roos - Assessment Tax	\$ 5,076,615	\$ 5,242,942	\$ 5,133,124	\$ 5,287,128			\$ 5,287,128	\$ 5,327,916
250-000-5008	Mello Roos - Assessment Prepay	205,953	262,094	247,551	100,000			100,000	100,000
250-000-5300	Administration Fee	(542)	-	-	25,000			25,000	-
250-000-5600	Interest Income	17,248	71,080	77,473	15,000			15,000	77,473
250-000-5602	Delinquent Penalty	7,578	13,024	10,655	-			-	10,000
250-000-5850	Bond Proceeds	-	-	-	-			-	-
<b>250</b>	<b>Total Revenue</b>	<b>\$ 5,306,851</b>	<b>\$ 5,589,140</b>	<b>\$ 5,468,803</b>	<b>\$ 5,427,128</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,427,128</b>	<b>\$ 5,515,389</b>
<b>Expenses</b>									
250-000-6899	Misc Admin Expenses	-	663	550	500			500	500
<b>250</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ 663</b>	<b>\$ 550</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>
250-000-8000	Principal Expense	\$ 1,092,254	\$ 1,091,100	\$ 1,232,841	\$ 1,460,000			\$ 1,460,000	\$ 1,297,918
250-000-8100	Interest Expense	4,157,792	4,090,845	4,017,917	3,765,406			3,765,406	3,852,817
<b>250</b>	<b>Total Debt Service</b>	<b>\$ 5,250,046</b>	<b>\$ 5,181,945</b>	<b>\$ 5,250,758</b>	<b>\$ 5,225,406</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,225,406</b>	<b>\$ 5,150,735</b>
250-799-7112	Community Center	\$ 103,133	\$ -	\$ -	\$ -			\$ -	\$ -
250-799-7124	Public Safety Facility - Building	-	-	-	12,000		85,900	97,900	173,425
250-999-9015	Transfer to PPFA Revenue Bonds CFD	-	-	4,857	-			-	-
<b>250</b>	<b>Total Capital/Transfers</b>	<b>\$ 103,133</b>	<b>\$ -</b>	<b>\$ 4,857</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 85,900</b>	<b>\$ 97,900</b>	<b>\$ 173,425</b>
250-000-8210	Call Premium	\$ 12,240	\$ 8,160	\$ 7,267	\$ 8,160			\$ 8,160	\$ 8,160
	<b>Total Debt Service</b>	<b>\$ 12,240</b>	<b>\$ 8,160</b>	<b>\$ 7,267</b>	<b>\$ 8,160</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,160</b>	<b>\$ 8,160</b>
<b>250</b>	<b>TOTAL EXPENSES - WPFA Local Bonds</b>	<b>\$ 5,365,419</b>	<b>\$ 5,190,768</b>	<b>\$ 5,263,431</b>	<b>\$ 5,246,066</b>	<b>\$ -</b>	<b>\$ 85,900</b>	<b>\$ 5,331,966</b>	<b>\$ 5,332,820</b>
<b>250</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (58,568)</b>	<b>\$ 398,372</b>	<b>\$ 205,372</b>	<b>\$ 181,062</b>	<b>\$ -</b>	<b>\$ (85,900)</b>	<b>\$ 95,162</b>	<b>\$ 182,569</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Patterson Public Financing Authority - Revenue Bonds 2013</b> (CFD 2001-01)									
252-000-5600	Interest Income	\$ 4,371	\$ (216)	\$ 8,730	\$ -			\$ -	\$ 8,730
252-000-5601	Interest Income - Local Oblig Bonds	4,157,792	4,090,845	4,025,184	3,765,406			3,765,406	3,852,817
252-000-5603	Premium Inc-Local Oblig Bond	12,240	8,160	-	-			-	-
252-998-5924	From WPPFA Local Bonds	-	-	4,857	-			-	-
<b>252</b>	<b>Total Revenue</b>	<b>\$ 4,174,403</b>	<b>\$ 4,098,789</b>	<b>\$ 4,038,770</b>	<b>\$ 3,765,406</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,765,406</b>	<b>\$ 3,861,547</b>
<b>Expenses</b>									
252-799-7053	Community Complex Parking Lot - Expansion	30,890	-	181,828	505,276	175,979		681,255	-
252-799-7054	Community Complex Parking Lot - Resurfacing	-	-	-	-			-	-
<b>252</b>	<b>Total Capital</b>	<b>\$ 30,890</b>	<b>\$ -</b>	<b>\$ 181,828</b>	<b>\$ 505,276</b>	<b>\$ 175,979</b>	<b>\$ -</b>	<b>\$ 681,255</b>	<b>\$ -</b>
252-000-8000	Principal Expense	\$ 1,415,000	\$ 1,400,000	\$ 1,520,000	\$ 1,185,551			\$ 1,185,551	\$ 1,555,000
252-000-8100	Interest Expense	3,850,084	3,799,225	3,739,616	4,042,969			4,042,969	3,599,128
252-000-8210	Call Premium Payment	-	-	3,600	-			-	-
<b>252</b>	<b>Total Debt Service</b>	<b>\$ 5,265,084</b>	<b>\$ 5,199,225</b>	<b>\$ 5,263,216</b>	<b>\$ 5,228,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,228,520</b>	<b>\$ 5,154,128</b>
<b>252</b>	<b>TOTAL EXPENSES - PPFA Authority Bonds</b>	<b>\$ 5,295,974</b>	<b>\$ 5,199,225</b>	<b>\$ 5,445,044</b>	<b>\$ 5,733,796</b>	<b>\$ 175,979</b>	<b>\$ -</b>	<b>\$ 5,909,775</b>	<b>\$ 5,154,128</b>
<b>252</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (1,121,572)</b>	<b>\$ (1,100,436)</b>	<b>\$ (1,406,273)</b>	<b>\$ (1,968,390)</b>	<b>\$ (175,979)</b>	<b>\$ -</b>	<b>\$ (2,144,369)</b>	<b>\$ (1,292,581)</b>
	<b>GRAND TOTAL EXPENSES</b>	<b>\$ 18,985,014</b>	<b>\$ 13,046,253</b>	<b>\$ 14,799,664</b>	<b>\$ 14,926,791</b>	<b>\$ 175,979</b>	<b>\$ 1,938,567</b>	<b>\$ 17,041,337</b>	<b>\$ 15,089,602</b>
	<b>TOTAL REVENUE</b>	<b>\$ 25,543,212</b>	<b>\$ 11,594,690</b>	<b>\$ 12,225,572</b>	<b>\$ 11,244,549</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,244,549</b>	<b>\$ 11,888,569</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 6,558,198</b>	<b>\$ (1,451,563)</b>	<b>\$ (2,574,091)</b>	<b>\$ (3,682,242)</b>	<b>\$ (175,979)</b>	<b>\$ (1,938,567)</b>	<b>\$ (5,796,788)</b>	<b>\$ (3,201,033)</b>



# **STREET PROJECT FUNDS**

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Gas Tax Fund</b>									
325-000-5220	Gas Tax 2105	\$ 118,966	\$ 116,054	\$ 123,348	\$ 130,863			\$ 130,863	\$ 126,168
325-000-5221	Gas Tax 2106	73,507	71,315	77,576	79,240			79,240	78,919
325-000-5222	Gas Tax 2107	144,702	156,448	160,530	162,362			162,362	165,677
325-000-5223	Gas Tax 2107.5	5,000	-	5,000	5,000			5,000	5,000
325-000-5224	Gas Tax 2103	97,256	49,601	88,516	174,262			174,262	193,423
325-000-5225	Gas Tax SB1	-	-	130,617	403,295			403,295	400,950
325-000-5600	Interest Income	131	789	284	500			500	284
<b>325</b>	<b>Total Revenue</b>	<b>\$ 439,562</b>	<b>\$ 394,207</b>	<b>\$ 585,872</b>	<b>\$ 955,522</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 955,522</b>	<b>\$ 970,421</b>
<b>Expenses</b>									
325-999-9000	To General Fund	\$ 516,853	\$ 350,000	\$ 325,000	\$ 325,000			\$ 325,000	\$ 485,000
325-999-9012	To Street Projects Fund	58,000	74,877	205,500	145,255	403,295	-	548,550	257,951
325-999-9013	To Measure L Fund	-	-	-	-			-	370,133
<b>325</b>	<b>Total Transfers</b>	<b>\$ 574,853</b>	<b>\$ 424,877</b>	<b>\$ 530,500</b>	<b>\$ 470,255</b>	<b>\$ 403,295</b>	<b>\$ -</b>	<b>\$ 873,550</b>	<b>\$ 1,113,084</b>
<b>325</b>	<b>TOTAL EXPENSES - Gas Tax</b>	<b>\$ 574,853</b>	<b>\$ 424,877</b>	<b>\$ 530,500</b>	<b>\$ 470,255</b>	<b>\$ 403,295</b>	<b>\$ -</b>	<b>\$ 873,550</b>	<b>\$ 1,113,084</b>
<b>325</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (135,291)</b>	<b>\$ (30,670)</b>	<b>\$ 55,372</b>	<b>\$ 485,267</b>	<b>\$ (403,295)</b>	<b>\$ -</b>	<b>\$ 81,972</b>	<b>\$ (142,663)</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>LTF - Street Projects</b>									
326-000-5230	SB325 (LTF)	\$ -	\$ 107,206	\$ 67,119	\$ 17,670		\$ 20,009	\$ 37,679	\$ 18,025
326-000-5600	Interest Income	1,129	3,068	3,591	1,000			1,000	3,591
<b>326</b>	<b>Total Revenue</b>	<b>\$ 1,129</b>	<b>\$ 110,274</b>	<b>\$ 70,710</b>	<b>\$ 18,670</b>	<b>\$ -</b>	<b>\$ 20,009</b>	<b>\$ 38,679</b>	<b>\$ 21,616</b>
<b>Expenses</b>									
326-999-9012	To Street 327 Fund	\$ 317,584	\$ 150,000	\$ 83,682	\$ 157,562			\$ 157,562	\$ -
326-999-9013	To LTF Non-Motorized	-	-	-	-			-	-
<b>326</b>	<b>Total Transfers</b>	<b>\$ 317,584</b>	<b>\$ 150,000</b>	<b>\$ 83,682</b>	<b>\$ 157,562</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 157,562</b>	<b>\$ -</b>
<b>326</b>	<b>TOTAL EXPENSES - LTF Projects</b>	<b>\$ 317,584</b>	<b>\$ 150,000</b>	<b>\$ 83,682</b>	<b>\$ 157,562</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 157,562</b>	<b>\$ -</b>
<b>326</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (316,455)</b>	<b>\$ (39,726)</b>	<b>\$ (12,972)</b>	<b>\$ (138,892)</b>	<b>\$ -</b>	<b>\$ 20,009</b>	<b>\$ (118,883)</b>	<b>\$ 21,616</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Street Projects</b>									
327-000-5240	RSTP	\$ 1,594	\$ 662,926	\$ 109,334	\$ 595,157			\$ 595,157	\$ 878,368
327-000-5245	CMAQ	42,035	148,858	23,407	569,014			569,014	906,619
327-000-5250	TEA	(1,429)	24,569	-	-			-	-
327-000-5600	Interest Income	2,744	5,141	9,656	-			-	9,656
327-000-5700	ATP Grant Funding	28,384	(13,994)	12,679	958,000			958,000	1,492,398
327-000-5702	HBP Federal Grant Funding			-	243,458			243,458	577,991
327-998-5900	From General Fund	-	-	-	-			-	-
327-998-5905	From Gas Tax Fund	58,000	74,877	205,500	145,255		403,295	548,550	257,951
327-998-5906	From BAD - Slurry Seal	147,235	-	-	-			-	-
327-998-5915	From LTF	317,584	150,000	83,682	157,562			157,562	-
327-998-5922	From Street Impact Fees/I-5 Interchange	945,000	-	1,106,871	1,188,852		(1,021,340)	167,512	1,328,413
327-998-5911	From CFD 2005-1	-	-	-	-			-	224,000
327-998-5902	From Garbage Fund	100,000	100,000	100,000	-		100,000	100,000	100,000
<b>327</b>	<b>Total Revenue</b>	<b>\$ 1,641,147</b>	<b>\$ 1,152,376</b>	<b>\$ 1,651,129</b>	<b>\$ 3,857,298</b>	<b>\$ -</b>	<b>\$ (518,045)</b>	<b>\$ 3,339,253</b>	<b>\$ 5,775,396</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Expenses</b>									
327-000-6240	General Contract Services	\$ 4,294	\$ 1,391	\$ 7,230	\$ 3,000		\$ 134	\$ 3,134	\$ 3,200
327-000-6410	Departmental Supplies	39,613	65,633	47,409	60,000		(134)	59,866	60,000
<b>327</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 43,906</b>	<b>\$ 67,024</b>	<b>\$ 54,639</b>	<b>\$ 63,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,000</b>	<b>\$ 63,200</b>
327-000-7553	Street Repairs	5,046	-	-	-			-	-
327-000-7569	Curb and Gutter Program ( Gas Tax)	709	2	-	-			-	-
327-000-7570	Overlay - Ward Ave - RSTP	2,158	795,058	-	-			-	-
327-000-7583	Roundabout/Splitter Islands Con	28	-	-	-			-	-
327-000-7585	Intersect Improv (Sperry/DelPuerto) (CMAQ)	3,435	64,535	1,389,029	217,069			217,069	-
327-000-7586	Signal-N. 1st/Walnut Ave	-	6,931	-	-			-	-
327-000-7587	Signal-Hartley/Walnut Ave	12	-	-	-			-	-
327-000-7591	Striping Program -Gas Tax	50,065	-	-	-			-	-
327-000-7593	Apricot Fiesta Striping - Gas Tax	8,887	10,469	9,989	10,000			10,000	12,000
327-000-7594	Slurry Seal - Project Phase 1	147,235	-	-	-			-	-
327-000-7601	Trailer for Roller (Gas Tax)	-	28,418	-	-			-	-
327-000-7575	Intersect Improv (Ward/Las Palmas)	62,818	524,484	80,064	-			-	-
327-000-7576	I-5 Interchange PA & ED Study (Aqueduct)	350,000	-	-	1,470,000		(1,400,000)	70,000	1,400,000
327-000-7603	Sperry Ave Reconstr (Rodgers Rd to I-5)	-	-	595,000	-			-	-
327-000-7607	Safe-Routes-to-School Improvement Project	27,220	-	-	-			-	-
327-000-7608	Rogers Road Bridge	-	11,288	23,978	275,000		(275,000)	-	655,096
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	59,713	17,670			17,670	732,179
327-000-7612	Retro Relectivity Project	-	-	-	30,000	28,000		58,000	-
327-000-7613	Sperry Avenue Improv (Baldwin to Hwy 33)	-	-	39,126	725,349	470,293	(470,293)	725,349	52,922
327-000-7614	Traffic Signs	-	-	8,482	10,000			10,000	13,000
327-000-7615	Battery Back-Up Sytems	-	-	13,959	-			-	7,150
327-000-7616	Bridge widening for CA aqueduct - Design	-	-	-	-			-	-
327-000-7617	City Striping	-	-	2,671	100,000			100,000	100,000
327-000-7619	Roundabout - Salado/7th Street	-	13,573	5,927	476,000	(68,000)	(204,000)	204,000	674,279
327-000-7620	Street Maintenance - SB1	-	-	-	364,206			364,206	-
327-000-7621	Ninth Street Improvements	-	-	114	817,000		(817,000)	-	947,705
327-000-7622	Slurry Seal - Corp yard	-	-	-	-	51,297		51,297	2,565
327-000-7623	Slurry Seal @ Fire Station II	-	-	-	-			-	25,368
327-000-7624	City Wide Active Transportation Plan (Bike Pedestrian)	-	-	-	-			-	99,000
<b>327</b>	<b>Total Capital</b>	<b>\$ 664,948</b>	<b>\$ 1,456,970</b>	<b>\$ 2,228,053</b>	<b>\$ 4,512,294</b>	<b>\$ 481,590</b>	<b>\$ (3,166,293)</b>	<b>\$ 1,827,591</b>	<b>\$ 4,721,264</b>
327-999-9013	To Measure L Fund	\$ -	\$ -	\$ -	\$ -			\$ -	\$ 769,543
<b>327</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 769,543</b>
<b>327</b>	<b>TOTAL EXPENSES - Street Projects</b>	<b>\$ 708,855</b>	<b>\$ 1,523,994</b>	<b>\$ 2,282,692</b>	<b>\$ 4,575,294</b>	<b>\$ 481,590</b>	<b>\$ (3,166,293)</b>	<b>\$ 1,890,591</b>	<b>\$ 5,554,007</b>
<b>327</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 932,292</b>	<b>\$ (371,618)</b>	<b>\$ (631,563)</b>	<b>\$ (717,996)</b>	<b>\$ (481,590)</b>	<b>\$ 2,648,248</b>	<b>\$ 1,448,662</b>	<b>\$ 221,389</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>LTF - Non Motorized</b>									
328-000-5231	Non Motorized Funds	\$ -	\$ 15,485	\$ 15,563	\$ -			\$ -	\$ -
328-000-5600	Interest Income	85	211	412	-			-	412
<b>328</b>	<b>Total Revenue</b>	<b>\$ 85</b>	<b>\$ 15,696</b>	<b>\$ 15,975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 412</b>
<b>Expenses</b>									
328-000-7567	Non Motorized Projects-Sidewalks	\$ 975	\$ -	\$ -	\$ -			\$ -	\$ -
328-000-7570	Bike Lane Striping	-	-	-	5,590			5,590	-
<b>328</b>	<b>Total Capital</b>	<b>\$ 975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,590</b>	<b>\$ -</b>
328-999-9001	To Measure L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,017
<b>328</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,017</b>
<b>328</b>	<b>TOTAL EXPENSES - Non Motorized</b>	<b>\$ 975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,590</b>	<b>\$ 20,017</b>
<b>328</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (891)</b>	<b>\$ 15,696</b>	<b>\$ 15,975</b>	<b>\$ (5,590)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,590)</b>	<b>\$ (19,605)</b>
<b>Measure L</b>									
329-000-5022	Local Streets & Roads Revenue	\$ -	\$ -	\$ 1,006,123	\$ 865,202			\$ 865,202	\$ 865,202
329-000-5023	Traffic Management Revenue	-	-	201,225	173,040			173,040	173,040
329-000-5024	Bike and Pedestrian Improvements Revenue	-	-	100,612	86,520			86,520	86,520
329-000-5600	Interest Income	-	-	5,889	-		5,889	5,889	5,889
329-000-5795	Misc Reimbursements	-	-	250	-		-	-	-
329-998-5900	From Street Fund	-	-	-	-		-	-	769,543
329-998-5901	From LTF	-	-	-	-		-	-	20,017
329-998-5902	From Gas Tax	-	-	-	-		-	-	370,133
329-998-5903	From General Fund	-	-	-	-		-	-	163,944
<b>329</b>	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,314,099</b>	<b>\$ 1,124,762</b>	<b>\$ -</b>	<b>\$ 5,889</b>	<b>\$ 1,130,651</b>	<b>\$ 2,454,288</b>
<b>Expenses</b>									
329-000-7100	Street maintenance projects- Slurry seal	\$ -	\$ -	\$ -	\$ 673,000		\$ (275,579)	\$ 397,421	\$ 20,017
329-000-7101	Street maintenance projects-Las Palmas Overlay	-	-	-	75,000		(44,125)	30,875	1,292,625
329-000-7102	Street maintenance projects-Kinshire Subdivision FDR WM 1A Design	-	-	-	-		27,125	27,125	2,081,375
329-000-7103	Street maint projects-Kinshire Subdiv FDR WM 1B Design	-	-	-	-		16,750	16,750	50,250
329-000-7200	Traffic Management projects (10%)	-	-	-	197,727		-	197,727	-
329-000-7300	Bike/Ped projects (5%)	-	-	27,376	87,000		(87,000)	-	87,000
<b>329</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,376</b>	<b>\$ 1,032,727</b>	<b>\$ -</b>	<b>\$ (362,829)</b>	<b>\$ 669,898</b>	<b>\$ 3,531,267</b>
329-999-9001	To Water Capital	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 86,858
<b>329</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 86,858</b>
<b>329</b>	<b>TOTAL EXPENSES - Measure L</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,376</b>	<b>\$ 1,032,727</b>	<b>\$ -</b>	<b>\$ (362,829)</b>	<b>\$ 669,898</b>	<b>\$ 3,618,125</b>
<b>329</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,314,099</b>	<b>\$ 92,035</b>	<b>\$ -</b>	<b>\$ 368,718</b>	<b>\$ 460,753</b>	<b>\$ (1,163,837)</b>
<b>GRAND TOTAL EXPENSES</b>		1,602,267	2,098,871	2,924,250	6,241,428	884,885	(3,529,122)	3,597,191	10,305,233
<b>TOTAL REVENUE</b>		2,081,923	1,672,553	3,637,785	5,956,252	-	(492,147)	5,464,105	9,222,133
<b>NET REVENUE VS EXPENSES</b>		479,656	(426,318)	713,535	(285,176)	(884,885)	3,036,975	1,866,914	(1,083,100)



# RECREATION & OTHER FUNDS

RECREATION FUNDS - OTHER 2019-2020

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Beautification Committee</b>									
305-000-5600	Interest Income	\$ 123	\$ 216	\$ 324	\$ 100			\$ 100	\$ 200
305-000-5705	Donations	-	200	-	-			-	
<b>305</b>	<b>Total Revenue</b>	<b>\$ 123</b>	<b>\$ 416</b>	<b>\$ 324</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 200</b>
<b>Expenses</b>									
305-000-6410	Departmental Supplies/Programs	\$ -	\$ 257	\$ -	\$ -			\$ -	\$ -
<b>305</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ 257</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>305</b>	<b>TOTAL EXPENSES - Beautification</b>	<b>\$ -</b>	<b>\$ 257</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>305</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 123</b>	<b>\$ 159</b>	<b>\$ 324</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 200</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Aquatic Center Construction</b>									
430-000-5122	Aquatic Center Fee	\$ 6,423	\$ 10,164	\$ 615	\$ 16,764			\$ 16,764	\$ 43,122
430-000-5600	Interest Income	146	306	471	100			100	100
<b>430</b>	<b>Total Revenue</b>	<b>\$ 6,569</b>	<b>\$ 10,470</b>	<b>\$ 1,086</b>	<b>\$ 16,864</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,864</b>	<b>\$ 43,222</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>\$ 6,569</b>	<b>\$ 10,470</b>	<b>\$ 1,086</b>	<b>\$ 16,864</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,864</b>	<b>\$ 43,222</b>
	<b>GRAND TOTAL EXPENSES</b>	-	257	-	-	-	-	-	-
	<b>TOTAL REVENUE</b>	6,692	10,885	1,410	16,964	-	-	16,964	43,422
	<b>NET REVENUE VS EXPENSES</b>	6,692	10,628	1,410	16,964	-	-	16,964	43,422



# ENTERPRISE FUNDS

ENTERPRISE FUNDS 2019-2020

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>GARBAGE</b>									
600-000-5030	Franchise Fees	\$ 23,004	\$ 29,046	\$ 29,912	\$ 31,542			\$ 31,542	\$ 32,454
600-000-5210	AB939 Recycling	8,242	-	-	10,000			10,000	10,000
600-000-5235	Highway Maintenance (SWEEP)	4,680	3,600	4,320	4,320			4,320	4,320
600-000-5332	Garbage Services	2,689,446	2,812,585	2,970,927	3,076,240			3,076,240	3,250,316
600-000-5333	Garbage Services Bertolotti	(38)	19	(20)	20			20	20
600-000-5600	Interest Income	2,297	6,113	9,599	2,000			2,000	9,599
600-000-5700	Late Fee	75,396	75,839	74,704	70,000			70,000	70,000
600-000-5790	Miscellaneous Revenue	115	100	-	-			-	-
<b>600</b>	<b>Total Revenue</b>	<b>\$ 2,803,142</b>	<b>\$ 2,927,302</b>	<b>\$ 3,089,442</b>	<b>\$ 3,194,122</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,194,122</b>	<b>\$ 3,376,709</b>
<b>Expenses</b>									
600-790-6001	Salaries & Wages, Full-Time	\$ 153,928	\$ 230,482	\$ 210,779	\$ 253,595	\$ 1,206		\$ 254,801	\$ 295,503
600-790-6002	Salaries & Wages, Part-Time	36,766	46,530	50,231	77,706			77,706	84,956
600-790-6005	Overtime	1,517	2,443	4,020	5,200			5,200	5,200
600-790-6100	FICA/Medicare - Employer	4,493	6,648	6,269	9,697	17		9,714	10,859
600-790-6105	Retirement	6,247	48,828	83,608	30,154	83		30,237	40,755
600-790-6106	HRA								228
600-790-6110	Worker's Compensation	9,849	8,734	7,787	11,183	7		11,190	11,498
600-790-6120	Medical Insurance	56,482	74,725	71,718	84,435	293		84,728	89,785
600-790-6123	Post Retirement Medical Insurance	36,916	41,041	38,649	4,138	9		4,147	4,531
600-790-6125	Dental Insurance	4,556	6,446	6,771	8,646	15		8,661	10,483
600-790-6130	Vision Insurance	921	1,272	1,138	1,293	2		1,295	1,416
600-790-6135	Life Insurance	854	1,391	1,375	1,521	9		1,530	1,735
600-790-6145	Tuition Reimbursement	-	-	-	1,500			1,500	1,500
600-790-6160	Compensated Absences	5,025	(837)	996	-			-	-
<b>600-790</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 317,555</b>	<b>\$ 467,701</b>	<b>\$ 483,339</b>	<b>\$ 489,068</b>	<b>\$ 1,641</b>	<b>\$ -</b>	<b>\$ 490,709</b>	<b>\$ 558,450</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
600-790-6200	Fiscal Service	\$ 2,200	\$ 4,350	\$ 4,500	\$ 5,000			\$ 5,000	\$ 5,000
600-790-6220	Technical Services	1,629	1,665	1,665	3,400			3,400	-
600-790-6222	IT Services	11,101	12,675	30,119	23,445	6,434	1,358	31,237	12,608
600-790-6221	Consulting Services	-	-	-	18,500	5,000		23,500	-
600-790-6240	General Contract Services	1,453,606	1,501,316	1,549,882	1,562,986	720		1,563,706	1,524,162
600-790-6241	Contract Service - St Sweeping	156,000	156,000	160,945	176,800			176,800	179,394
600-790-6250	Insurance	94,794	105,330	101,873	112,061			112,061	137,892
600-790-6300	Equipment Maintenance	23	-	479	400			400	400
600-790-6310	Alley/Sidewalk Maintenance	720	-	-	5,000			5,000	5,000
600-790-6315	Vehicle Maintenance	4,874	2,486	2,705	8,250			8,250	8,250
600-790-6400	Office Supplies	3,728	3,271	3,160	3,500			3,500	3,500
600-790-6405	Postage	8,938	10,246	10,137	10,000			10,000	10,000
600-790-6410	Departmental Supplies	2,068	4,784	1,337	5,700			5,700	5,700
600-790-6415	Small Tools/Shop Supplies	1,528	1,564	1,014	2,000			2,000	2,567
600-790-6425	Fuel	1,697	1,429	1,548	3,000			3,000	3,000
600-790-6430	Chemicals	-	160	-	-			-	-
600-790-6435	Safety Supplies	917	823	839	1,250			1,250	1,200
600-790-6440	Uniforms	1,757	3,516	3,402	3,350		364	3,714	3,500
600-790-6500	Rents & Leases, Equipment	8,810	10,747	10,518	12,000		(364)	11,636	9,703
600-790-6605	Advertising	2,799	3,931	6,990	8,600			8,600	10,100
600-790-6610	Training & Travel	575	1,090	1,663	1,560			1,560	1,907
600-790-6620	Dues & Publications	15	15	545	1,300			1,300	1,300
600-790-6625	Medical Services	65	90	38	500			500	500
600-790-6700	Telephone	4,015	3,898	4,082	4,250			4,250	4,250
600-790-6760	Permits & Fees	-	264	-	100			100	100
600-790-6895	Depreciation Expense	5,630	8,648	12,779	-			-	-
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>\$ 1,769,070</b>	<b>\$ 1,838,298</b>	<b>\$ 1,910,220</b>	<b>\$ 2,000,952</b>	<b>\$ 12,154</b>	<b>\$ 1,358</b>	<b>\$ 2,014,464</b>	<b>\$ 1,958,033</b>
600-790-7501	Computer Equipment	\$ -	\$ -	\$ 3,963	\$ 3,300			\$ 3,300	2,100
600-790-7550	Improvement Expense	-	-	-	-			-	7,607
600-790-7560	Machinery & Equipment Expense	-	-	-	-			-	55,000
600-790-7573	Recycling Program	-	-	-	11,000		(11,000)	-	-
<b>600-790</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,963</b>	<b>\$ 14,300</b>	<b>\$ -</b>	<b>\$ (11,000)</b>	<b>\$ 3,300</b>	<b>\$ 64,707</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
600-999-9000	To General Fund	\$ 345,611	\$ 387,455	\$ 434,573	\$ 448,204			\$ 448,204	\$ 452,967
600-999-9012	To Streets Fund	100,000	100,000	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>\$ 487,455</b>	<b>\$ 534,573</b>	<b>\$ 548,204</b>	<b>\$ (100,000)</b>	<b>\$ 100,000</b>	<b>\$ 548,204</b>	<b>\$ 552,967</b>
<b>600-790</b>	<b>TOTAL EXPENSES - Garbage/St Sw</b>	<b>\$ 2,532,236</b>	<b>\$ 2,793,454</b>	<b>\$ 2,932,095</b>	<b>\$ 3,052,523</b>	<b>\$ (86,205)</b>	<b>\$ 90,358</b>	<b>\$ 3,056,676</b>	<b>\$ 3,134,157</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 270,906</b>	<b>\$ 133,849</b>	<b>\$ 157,347</b>	<b>\$ 141,599</b>	<b>\$ 86,205</b>	<b>\$ (90,358)</b>	<b>\$ 137,446</b>	<b>\$ 242,552</b>
<b>SEWER FUND</b>									
605-000-5141	Pool Const Fee	\$ 2,400	\$ 3,800	\$ 4,000	\$ 2,500			\$ 2,500	\$ 2,500
605-000-5300	Administration Fee	8,785	9,533	7,739	5,000			5,000	7,000
605-000-5315	Rental Income	21,828	9,874	15,158	15,274			15,274	15,000
605-000-5331	Sewer Service	3,203,774	3,490,691	3,799,202	4,018,987			4,018,987	4,331,601
605-000-5332	Sewer Service - Diablo Grande	327,330	401,079	436,886	299,070			299,070	463,099
605-000-5520	Code Enforcement	1,000	12,000	1,500	5,000			5,000	3,000
605-000-5600	Interest Income	3,751	9,728	10,988	4,000			4,000	10,988
605-000-5700	Late Fee	89,815	94,123	95,531	90,000			90,000	90,000
605-000-5710	Sale of Surplus/Salvage	-	-	-	1,000			1,000	1,000
605-000-5794	Salary Reimbursement	-	-	194	-			-	-
605-000-5795	Miscellaneous Reimbursement	394	55	42,780	150			150	564,000
605-000-5796	Public Works Salary Reimbursement	2,033	631	841	2,000			2,000	1,000
605-000-5798	Solar Rebate TID	78,748	70,794	68,852	70,000			70,000	70,000
<b>605</b>	<b>Total Revenue</b>	<b>\$ 3,739,859</b>	<b>\$ 4,102,310</b>	<b>\$ 4,483,670</b>	<b>\$ 4,512,981</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,512,981</b>	<b>\$ 5,559,188</b>
605-998-5900	From General Fund	\$ 56,909	\$ 63,369	\$ 70,163	\$ 33,375			\$ 33,375	\$ 41,197
605-998-5906	From BAD Districts	98,465	94,350	92,638	-			-	-
<b>605</b>	<b>Total Revenue - Transfers From</b>	<b>\$ 155,374</b>	<b>\$ 157,718</b>	<b>\$ 162,801</b>	<b>\$ 33,375</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,375</b>	<b>\$ 41,197</b>
<b>605</b>	<b>TOTAL REVENUE</b>	<b>\$ 3,895,233</b>	<b>\$ 4,260,028</b>	<b>\$ 4,646,471</b>	<b>\$ 4,546,356</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,546,356</b>	<b>\$ 5,600,385</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Expenses</b>									
605-790-6001	Salaries & Wages, Full-Time	\$ 598,601	\$ 789,236	\$ 894,430	\$ 956,554	\$ 3,217		\$ 959,771	\$ 993,843
605-790-6002	Salaries & Wages, Part-Time	39,716	32,858	35,943	53,451	-	(2,543)	50,908	47,632
605-790-6003	Salaries & Wages, Part-Time - Vegetation	-	-	828	-			-	-
605-790-6005	Overtime	19,097	27,788	29,852	31,000			31,000	31,000
605-790-6100	FICA/Medicare - Employer	9,250	11,960	14,474	18,409	47		18,456	18,504
605-790-6105	Retirement	(68,149)	266,621	447,540	155,390	220		155,610	176,925
605-790-6106	HRA	-	-	-	-			-	1,141
605-790-6110	Worker's Compensation	47,632	53,915	59,078	81,269	19		81,288	80,648
605-790-6120	Medical Insurance	200,036	227,328	253,259	277,108	782		277,890	269,732
605-790-6123	Post Retirement Health Benefits	185,298	183,465	193,053	11,952	24		11,976	12,048
605-790-6125	Dental Insurance	15,099	18,997	22,441	24,975	40		25,015	27,873
605-790-6130	Vision Insurance	3,105	3,752	3,705	3,735	6		3,741	3,765
605-790-6135	Life Insurance	3,320	4,262	4,640	4,809	17		4,826	4,863
605-790-6145	Tuition Reimbursement	1,412	1,412	-	1,500			1,500	1,500
605-790-6160	Compensated Absences	51,404	(22,434)	6,938	-			-	-
<b>605-790</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 1,105,823</b>	<b>\$ 1,599,162</b>	<b>\$ 1,966,181</b>	<b>\$ 1,620,151</b>	<b>\$ 4,372</b>	<b>\$ (2,543)</b>	<b>\$ 1,621,980</b>	<b>\$ 1,669,473</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
605-790-6200	Fiscal Service	\$ 3,243	\$ 6,771	\$ 8,210	\$ 14,160			\$ 14,160	\$ 8,700
605-790-6205	Legal Services	1,360	4,707	5,258	5,000		1,662	6,662	5,000
605-790-6220	Technical Services	62,916	56,960	61,374	55,000			55,000	60,244
605-790-6221	Consulting Services	63,744	71,292	89,021	81,000	5,000	(7,296)	78,705	267,000
605-790-6222	IT Services	27,374	35,986	67,633	45,910	14,154	2,987	63,051	28,728
605-790-6240	General Contract Services	167,595	140,321	160,514	173,118	3,600		176,718	213,118
605-790-6241	Vegetation Management Services	-	2,343	62	6,304			6,304	6,304
605-790-6250	Insurance	94,794	105,330	101,873	112,061			112,061	137,892
605-790-6300	Equipment Maintenance	49,887	64,988	53,428	65,000		4,701	69,701	77,000
605-790-6310	Facility Maintenance	718	4,703	4,283	5,000			5,000	5,000
605-790-6315	Vehicle Maintenance	20,637	17,120	16,478	15,500			15,500	15,500
605-790-6400	Office Supplies	4,401	3,954	3,905	4,500			4,500	4,500
605-790-6405	Postage	9,923	11,241	11,147	11,000			11,000	11,000
605-790-6410	Departmental Supplies	8,729	11,588	14,879	15,000			15,000	15,000
605-790-6415	Small Tools/Shop Supplies	10,167	15,462	12,494	6,000		1,502	7,502	7,067
605-790-6420	Janitorial Supplies	103	-	-	-			-	-
605-790-6425	Fuel	13,828	10,401	10,490	15,000		5,608	20,608	15,000
605-790-6430	Chemicals	57,593	42,594	54,124	50,000			50,000	50,000
605-790-6435	Safety Supplies	4,238	4,389	3,902	4,000			4,000	4,000
605-790-6436	Electrical Supplies	-	-	-	-			-	10,000
605-790-6440	Uniforms	3,922	6,719	6,466	6,300			6,300	6,300
605-790-6500	Rents & Leases, Equipment	10,410	18,500	15,877	16,352			16,352	19,069
605-790-6605	Advertising	4,285	3,751	3,090	5,000			5,000	5,000
605-790-6610	Training & Travel	9,311	6,299	4,435	6,440			6,440	6,723
605-790-6620	Dues & Publications	2,346	1,807	2,344	2,500			2,500	2,500
605-790-6625	Medical Services	304	65	258	500			500	500
605-790-6700	Telephone	11,002	13,316	11,727	9,720		1,622	11,342	9,720
605-790-6710	Utilities - Buildings	-	-	-	-			-	35,000
605-790-6715	Utilities - WWTP	36,758	39,321	42,967	35,000		12,675	47,675	-
605-790-6750	Property/Irrigation Tax	6,773	6,836	7,091	7,100		30	7,130	7,100
605-790-6760	Permits & Fees	17,052	17,196	17,510	18,000		891	18,891	19,650
605-790-6895	Depreciation Expense	1,656,517	1,676,719	1,664,261	-			-	-
605-000-6995	Capit Contrib to City of Patt	1,582	-	18,730	-			-	-
<b>605-790</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 2,361,513</b>	<b>\$ 2,400,680</b>	<b>\$ 2,473,829</b>	<b>\$ 790,465</b>	<b>\$ 22,754</b>	<b>\$ 24,382</b>	<b>\$ 837,601</b>	<b>\$ 1,052,615</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
605-790-7501	Computer Equipment	\$ -	\$ 2,448	\$ 3,299	\$ 32,000			\$ 32,000	4,200
605-790-7504	Vehicle	-	30,936	-	-			-	20,000
605-790-7550	Improvement Expense	1,665	(38,884)	-	20,000			20,000	57,000
605-790-7560	Machinery & Equipment Expense	4,015	429	4,722	47,200			47,200	-
<b>605-790</b>	<b>Total Capital</b>	<b>\$ 5,680</b>	<b>\$ (5,070)</b>	<b>\$ 8,021</b>	<b>\$ 99,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99,200</b>	<b>\$ 81,200</b>
605-790-8003	Principal Expense SRF Loan	\$ -	\$ -	\$ -	\$ 41,651			\$ 41,651	\$ 42,734
605-790-8006	Principal Expense - Banc of America	-	(497)	0	9,433			9,433	23,602
605-790-8100	Interest Expense	-	(919)	-	-			-	-
605-790-8103	Interest Expense SRF Loan	18,111	17,109	26,096	15,024			15,024	13,941
605-790-8106	Interest Expense - Banc of America	54,870	53,699	59,276	49,119			49,119	48,673
605-000-8200	Cost of Issuance	1,625	1,625	71,178	1,625			1,625	1,625
605-790-8007	Principal Expense - CEC Loan	-	-	(0)	193,770			193,770	195,662
605-790-8107	Principal Interest - CEC Loan	26,644	24,688	22,783	20,859			20,859	18,968
<b>605-790</b>	<b>Total Debt Service</b>	<b>\$ 101,249</b>	<b>\$ 95,704</b>	<b>\$ 179,334</b>	<b>\$ 331,481</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 331,481</b>	<b>\$ 345,205</b>
605-999-9000	To General Fund	\$ 471,507	\$ 493,588	\$ 551,357	\$ 577,464			\$ 577,464	647,677
605-999-9003	To Sewer Capital - Fees	178,000	630,000	630,000	320,000			320,000	-
605-999-9015	To PPFA Sewer Authority Bonds	213,563	216,287	213,451	215,595			215,595	212,660
<b>605-790</b>	<b>Total Transfers</b>	<b>\$ 863,070</b>	<b>\$ 1,339,875</b>	<b>\$ 1,394,808</b>	<b>\$ 1,113,059</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,113,059</b>	<b>\$ 860,337</b>
<b>605-790</b>	<b>TOTAL EXPENSES - WWTP</b>	<b>\$ 4,437,336</b>	<b>\$ 5,430,352</b>	<b>\$ 6,022,173</b>	<b>\$ 3,954,356</b>	<b>\$ 27,126</b>	<b>\$ 21,839</b>	<b>\$ 4,003,321</b>	<b>\$ 4,008,830</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Expenses - Collections</b>									
605-791-6001	Salaries & Wages, Full-Time	\$ 199,942	\$ 229,638	\$ 284,191	\$ 310,539	\$ 2,011	\$ 17,021	\$ 329,571	\$ 369,746
605-791-6005	Overtime	8,349	17,267	13,858	14,000			14,000	14,000
605-791-6100	FICA/Medicare - Employer	2,997	3,346	3,949	4,706	29	247	4,982	5,564
605-791-6105	Retirement	50,126	39,944	42,554	52,718	138	1,174	54,030	63,614
605-791-6110	Worker's Compensation	18,341	23,060	27,289	37,046	12	2,082	39,140	41,064
605-791-6120	Medical Insurance	77,865	85,773	100,370	110,496	489	6,108	117,093	135,373
605-791-6123	OPEB	3,709	4,902	5,577	4,800	15	240	5,055	5,856
605-791-6125	Dental Insurance	6,634	7,539	8,813	10,030	25	502	10,557	13,548
605-791-6130	Vision Insurance	1,303	1,466	1,478	1,500	4	75	1,579	1,830
605-791-6135	Life Insurance	1,109	1,547	1,745	1,829	11	81	1,921	2,209
605-791-6145	Tuition Reimbursement	-	250	-	1,500			1,500	1,500
<b>605-791</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 370,376</b>	<b>\$ 414,732</b>	<b>\$ 489,823</b>	<b>\$ 549,162</b>	<b>\$ 2,734</b>	<b>\$ 27,530</b>	<b>\$ 579,426</b>	<b>\$ 654,305</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
605-791-6220	Technical Services	\$ 315	\$ -	\$ 7,495	\$ 23,517			\$ 23,517	5,350
605-791-6221	Consulting Services	14,374	23,540	13,671	30,000			30,000	30,000
605-791-6222	IT Services	11,001	18,224	41,835	30,933	9,007	1,901	41,841	18,245
605-791-6240	General Contract Services	5,825	2,685	37,620	6,500		248	6,748	6,500
605-791-6241	Vegetation Management	-	-	-	-			-	-
605-791-6242	Sewer Lateral Maintenance	2,868	1,903	937	5,000		(248)	4,752	5,000
605-791-6300	Equipment Maintenance	7,132	24,932	4,221	29,435			29,435	32,000
605-791-6315	Vehicle Maintenance	21,867	25,315	22,039	23,100			23,100	23,100
605-791-6400	Office Supplies	1,969	690	1,008	2,000			2,000	2,000
605-791-6410	Departmental Supplies	9,400	7,861	10,952	13,000			13,000	13,000
605-791-6415	Small Tools/Shop Supplies	2,935	2,523	2,244	2,700			2,700	3,000
605-791-6425	Fuel	11,563	8,853	10,384	16,000			16,000	16,000
605-791-6430	Chemicals	144	-	703	4,000		(813)	3,187	4,000
605-791-6435	Safety Supplies	2,152	1,832	1,305	2,300			2,300	2,200
605-791-6440	Uniforms	2,349	5,057	4,469	5,500		813	6,313	5,500
605-791-6500	Rents & Leases - Equipment	3,543	1,093	2,899	5,531			5,531	5,399
605-791-6605	Advertising	1,706	1,160	3,063	5,500			5,500	5,500
605-791-6610	Training & Travel	3,820	6,473	5,607	6,300			6,300	6,660
605-791-6620	Dues & Publications	1,099	978	556	6,400			6,400	6,400
605-791-6625	Medical Services	-	335	80	500			500	500
605-791-6700	Telephone	4,599	4,159	3,993	4,450			4,450	4,450
605-791-6735	Utilities - Storm Lift Stations	1,628	1,327	1,221	2,100			2,100	2,500
605-791-6736	Utilities - Sewer Lift Stations	2,917	3,112	4,734	3,000			3,000	3,000
605-791-6760	Permits & Fees	9,210	11,332	10,891	20,588		542	21,130	21,510
<b>605-791</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 122,416</b>	<b>\$ 153,385</b>	<b>\$ 191,927</b>	<b>\$ 248,354</b>	<b>\$ 9,007</b>	<b>\$ 2,443</b>	<b>\$ 259,804</b>	<b>\$ 221,814</b>
605-791-7501	Computer	\$ -	\$ 1,265	\$ -	\$ -			\$ -	2,100
605-791-7504	Vehicle	-	-	-	70,000			70,000	-
605-791-7560	Machinery & Equipment Expense	2,890	-	-	65,000			65,000	23,500
<b>605-791</b>	<b>Total Capital</b>	<b>\$ 2,890</b>	<b>\$ 1,265</b>	<b>\$ -</b>	<b>\$ 135,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 135,000</b>	<b>\$ 25,600</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
605-000-8100	Interest Expense	-	-	(10,158)	-	-	-	-	-
605-791	Total Debt Service	\$ -	\$ -	\$ (10,158)	\$ -	\$ -	\$ -	\$ -	\$ -
605-791	TOTAL EXPENSES - Collections	\$ 495,681	\$ 569,383	\$ 671,592	\$ 932,516	\$ 11,741	\$ 29,973	\$ 974,230	\$ 901,719
605	TOTAL EXPENSES - WWTP	\$ 4,933,017	\$ 5,999,735	\$ 6,693,765	\$ 4,886,872	\$ 38,867	\$ 51,812	\$ 4,977,551	\$ 4,910,549
	NET REVENUE VS EXPENSES	\$ (1,037,784)	\$ (1,739,707)	\$ (2,047,294)	\$ (340,516)	\$ (38,867)	\$ (51,812)	\$ (431,195)	\$ 689,836
<b>SEWER CAPITAL FUND</b>									
606-000-5600	Interest Income	\$ 997	\$ 1,706	\$ 5,529	\$ 1,200			\$ 1,200	\$ 5,529
606-998-5919	From Sewer Operations	178,000	630,000	630,000	320,000			320,000	-
606-998-5911	From CFD-Business Park	123,000	155,646	-	1,997,870			1,997,870	1,648,115
606-998-5903	From Sewer Impact	(5,984)	100,000	100,000	34,489			34,489	-
606	Total Revenue	\$ 296,013	\$ 887,352	\$ 735,529	\$ 2,353,559	\$ -	\$ -	\$ 2,353,559	\$ 1,653,644
	<b>Expenses</b>								
	<i>(All Capitalized in GL)</i>								
606-790-7576	WWTP Expansion - Phase III	\$ -	\$ -	\$ -	\$ 180,000	\$ (45,000)	\$ (135,000)	\$ -	\$ 185,000
606-790-7603	WWTP Admin Bldg	-	-	-	-	45,000	226,455	271,455	2,100,000
606-790-7615	Sewer Master Plan	50,850	-	-	-			-	-
606-790-7625	WWTP IPS Improvements	127	-	-	-			-	-
606-790-7630	SCADA @ Ward Ave/Orange Ave Lift Stations	-	118	-	59,882			59,882	-
606-790-7631	Generator Replacement	-	400	-	-			-	-
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		(10,000)	78,305	10,000
606-790-7635	Variable Frequency Drive Replacment	-	-	-	-		20,587	20,587	-
606-790-7636	Clarifier improvements WQCF	-	-	(100,000)	2,200,000	1,142,027	(2,401,620)	940,407	2,401,620
606	Total Capital	\$ 50,976	\$ 518	\$ (100,000)	\$ 2,653,187	\$ 1,142,027	\$ (2,424,578)	\$ 1,370,636	\$ 4,821,620

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
606-790-8004	Principal Expense - Stan Cnty EDD Loan	\$ -	\$ 100,000	\$ -	\$ -			\$ -	
<b>606</b>	<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
606-999-9011	To CDBG Fund	-	-	36,417	-			-	
<b>606</b>	<b>Total Transfers</b>	<b>\$ 863,070</b>	<b>\$ -</b>	<b>\$ 36,417</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>606</b>	<b>TOTAL EXPENSES - Sewer Capital</b>	<b>\$ 50,976</b>	<b>\$ 100,518</b>	<b>\$ (63,583)</b>	<b>\$ 2,653,187</b>	<b>\$ 1,142,027</b>	<b>\$ (2,424,578)</b>	<b>\$ 1,370,636</b>	<b>\$ 4,821,620</b>
<b>606</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 245,037</b>	<b>\$ 786,834</b>	<b>\$ 799,112</b>	<b>\$ (299,628)</b>	<b>\$ (1,142,027)</b>	<b>\$ 2,424,578</b>	<b>\$ 982,923</b>	<b>\$ (3,167,976)</b>
<b>PPFA Sewer - Authority Bonds</b>									
607-000-5600	Interest Income	\$ 446	\$ 509	\$ 1,801	\$ 400			\$ 400	\$ 1,801
607-998-5903	From Sewer Fund	213,563	216,287	213,451	215,595			215,595	212,660
<b>607</b>	<b>Total Revenue</b>	<b>\$ 214,009</b>	<b>\$ 216,796</b>	<b>\$ 215,252</b>	<b>\$ 215,995</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,995</b>	<b>\$ 214,461</b>
607-000-8000	Principal Expense	\$ -	\$ -	\$ -	\$ 102,500			\$ 102,500	\$ 103,500
607-000-8100	Interest Expense	148,563	146,287	98,975	113,095			113,095	109,160
<b>607</b>	<b>Total Debt Service</b>	<b>\$ 148,563</b>	<b>\$ 146,287</b>	<b>\$ 98,975</b>	<b>\$ 215,595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,595</b>	<b>\$ 212,660</b>
<b>607</b>	<b>TOTAL EXPENSES - PPFA Sewer Authority Bonds</b>	<b>\$ 148,563</b>	<b>\$ 146,287</b>	<b>\$ 98,975</b>	<b>\$ 215,595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,595</b>	<b>\$ 212,660</b>
<b>607</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 65,446</b>	<b>\$ 70,509</b>	<b>\$ 116,277</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ 1,801</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>WATER FUND</b>									
610-000-5330	Water Service	\$ 3,197,650	\$ 3,442,334	\$ 3,923,586	\$ 4,469,553			\$ 4,469,553	\$ 4,853,551
610-000-5340	Meter & Line Installation	-	397	-				-	-
610-000-5341	New Meters New Sites	26,788	54,300	39,458	30,000			30,000	40,000
610-000-5345	Back Flow Revenue	12,213	4,201	11,819	6,500		12,323	18,823	10,000
610-000-5350	Reconnection Fee	34,960	39,240	30,707	35,000		3,577	38,577	30,000
610-000-5355	Construction Water	11,659	21,833	49,737	10,000		38,777	48,777	20,000
610-000-5520	Code Enforcement	6,675	-	-	3,000			3,000	-
610-000-5600	Interest Income	5,494	7,598	15,707	5,000		11,800	16,800	15,707
610-000-5700	Late Fee	89,643	92,820	98,526	100,000			100,000	100,000
610-000-5701	Credit Card Convenience Fee	8,830	25,249	43,723	8,000			8,000	20,000
610-000-5710	Sale of Surplus/Salvage	-	-	2,932	1,000			1,000	1,000
610-000-5790	Miscellaneous Revenue	115	4,428	-	100			100	-
610-000-5794	Salary Reimbursement	559	-	194	2,000			2,000	1,000
610-000-5796	Public Works Reimbursement	381	900	2,384	2,000			2,000	2,000
<b>610</b>	<b>Total Revenue</b>	<b>\$ 3,394,965</b>	<b>\$ 3,693,299</b>	<b>\$ 4,218,774</b>	<b>\$ 4,672,153</b>	<b>\$ -</b>	<b>\$ 66,477</b>	<b>\$ 4,738,630</b>	<b>\$ 5,093,258</b>
<b>Expenses</b>									
610-790-6001	Salaries & Wages, Full-Time	\$ 849,057	\$ 974,484	\$ 1,119,004	\$ 1,198,669	\$ 4,423	\$ (6,500)	\$ 1,196,592	\$ 1,237,093
610-790-6002	Salaries & Wages, Part-Time	12,389	26,464	41,650	68,060			68,060	71,347
610-790-6005	Overtime	43,125	42,305	49,367	45,000		6,500	51,500	58,200
610-790-6100	FICA/Medicare - Employer	12,982	15,589	18,227	23,240	64		23,304	24,240
610-790-6105	Retirement	(33,206)	270,576	412,600	196,893	303		197,196	224,331
610-790-6106	HRA	-	-	-	-			-	1,065
610-790-6110	Worker's Compensation	64,900	53,499	70,496	98,082	26		98,108	100,094
610-790-6115	Unemployment Insurance	3,160	1,632	-	-			-	-
610-790-6120	Medical Insurance	268,565	277,562	299,733	329,500	1,075		330,575	322,372
610-790-6123	Post Retirement Medical Insurance	185,861	167,470	177,808	15,038	33		15,071	15,192
610-790-6125	Dental Insurance	21,066	23,561	27,957	31,424	55		31,479	35,147
610-790-6130	Vision Insurance	4,382	4,660	4,614	4,700	8		4,708	4,748
610-790-6135	Life Insurance	4,709	5,372	5,789	6,088	24		6,112	6,159
610-790-6145	Tuition Reimbursement	-	-	1,000	1,500			1,500	1,500
610-790-6160	Compensated Absences	(3,025)	19,103	10,070	-			-	-
<b>610-790</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 1,433,967</b>	<b>\$ 1,882,277</b>	<b>\$ 2,238,316</b>	<b>\$ 2,018,194</b>	<b>\$ 6,011</b>	<b>\$ -</b>	<b>\$ 2,024,205</b>	<b>\$ 2,101,488</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
610-790-6200	Fiscal Service	\$ 4,593	\$ 6,771	\$ 6,860	\$ 14,160			\$ 14,160	14,160
610-790-6205	Legal Services	17,529	24,500	9,577	16,000			16,000	16,000
610-790-6220	Technical Services	17,910	30,596	22,203	48,867			48,867	54,600
610-790-6221	Consulting Services	-	16,800	23,413	5,000	5,000	3,920	13,920	5,000
610-790-6222	IT Services	32,944	47,272	86,994	60,886	19,301	4,073	84,260	55,827
610-790-6240	General Contract Services	46,755	35,061	20,165	33,384	3,360	3,315	40,059	49,500
610-790-6241	Vegetation Management Services		-	-	650			650	-
610-790-6250	Insurance	94,794	105,330	101,873	112,061			112,061	137,892
610-790-6300	Equipment Maintenance	59,344	36,917	74,084	55,600		3,380	58,980	61,805
610-790-6305	Building Maintenance	1,569	-	565	1,000			1,000	1,000
610-790-6310	Facility Maintenance	3,073	4,400	3,161	3,000		2,180	5,180	3,000
610-790-6315	Vehicle Maintenance	26,312	18,697	22,569	28,320			28,320	29,000
610-790-6400	Office Supplies	5,445	3,776	3,779	4,000			4,000	4,000
610-790-6405	Postage	13,403	15,394	15,355	15,000			15,000	15,000
610-790-6410	Departmental Supplies	40,760	39,124	54,252	58,000		(587)	57,413	58,000
610-790-6411	New Meters - New Sites	38,903	70,655	26,573	20,000			20,000	20,000
610-790-6415	Small Tools/Shop Supplies	5,140	5,935	4,457	4,000		587	4,587	4,567
610-790-6425	Fuel	16,912	20,523	26,402	25,000			25,000	25,000
610-790-6430	Chemicals	22,131	26,148	25,497	29,700			29,700	29,700
610-790-6435	Safety Supplies	3,205	4,127	4,205	4,500		1,070	5,570	4,500
610-790-6436	Electrical Supplies	-	10,921	12,933	17,000			17,000	27,650
610-790-6440	Uniforms	4,927	7,789	7,701	6,800		2,549	9,349	6,800
610-790-6500	Rents & Leases, Equipment	8,959	10,931	10,647	16,000		(3,618)	12,382	15,421
610-790-6600	Printing	890	-	-	3,000			3,000	3,000
610-790-6605	Advertising	1,192	2,793	1,243	5,000		-	5,000	5,000
610-790-6610	Training & Travel	8,997	11,070	9,894	11,660			11,660	12,264
610-790-6620	Due & Publications	7,359	5,899	5,894	11,000			11,000	11,000
610-790-6625	Medical Services	834	345	530	1,000			1,000	1,000
610-790-6635	Bank Service Charge	-	16,205	34,838	5,000			5,000	5,000
610-790-6700	Telephone	10,672	11,654	11,949	12,000		1,475	13,475	12,000
610-790-6730	Utilities - Wells	303,817	335,614	336,819	350,000		(2,494)	347,506	350,000
610-790-6760	Permits & Fees	14,572	30,496	24,514	25,100		404	25,504	28,700
610-790-6895	Depreciation Expense	820,132	1,006,494	1,018,118				-	-
610-000-6995	Capital Contrib to City Patt	1,582	-	53,113				-	-
<b>610-790</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 1,634,656</b>	<b>\$ 1,962,238</b>	<b>\$ 2,060,178</b>	<b>\$ 1,002,688</b>	<b>\$ 27,661</b>	<b>\$ 16,254</b>	<b>\$ 1,046,603</b>	<b>\$ 1,066,386</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
610-790-7501	Computer Equipment	\$ 2,100	\$ 3,025	\$ 10,991	\$ 2,000		\$ 615	\$ 2,615	4,200
610-790-7504	Equipment	14,056	-	1,598	5,500		28,213	33,713	-
610-790-7506	Vehicle	-	-	-	105,000			105,000	-
610-790-7550	Improvements Expense	4,043	5,005	-	38,000			38,000	867
610-790-7560	Machinery & Equipment Expense	-	-	-	4,000			4,000	11,700
<b>610-790</b>	<b>Total Capital</b>	<b>\$ 20,198</b>	<b>\$ 8,030</b>	<b>\$ 12,589</b>	<b>\$ 154,500</b>	<b>\$ -</b>	<b>\$ 28,828</b>	<b>\$ 183,328</b>	<b>\$ 16,767</b>
610-790-8100	Interest Expense	\$ -	\$ (466)	\$ (34,219)	\$ -			\$ -	\$ -
610-000-8200	Cost of Issuance	2,976	2,976	2,976	97,976			97,976	-
<b>610-790</b>	<b>Total Debt Service</b>	<b>\$ 2,976</b>	<b>\$ 2,510</b>	<b>\$ (31,243)</b>	<b>\$ 97,976</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,976</b>	<b>\$ -</b>
610-799-7060	Machinery & Equipment Expense	-	-	-	-			-	6,000
<b>610-795</b>	<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>
610-999-9000	To General Fund	\$ 547,353	\$ 472,536	\$ 524,057	\$ 543,759			\$ 543,759	570,217
610-999-9013	To Water Capital	-	284,000	540,000	2,487,285		(147,285)	2,340,000	499,321
610-999-9015	To PPFA Water - Authority Bonds	682,068	631,173	630,633	629,362			629,362	649,570
<b>610-795</b>	<b>Total Transfers</b>	<b>\$ 1,229,421</b>	<b>\$ 1,387,709</b>	<b>\$ 1,694,690</b>	<b>\$ 3,660,406</b>	<b>\$ -</b>	<b>\$ (147,285)</b>	<b>\$ 3,513,121</b>	<b>\$ 1,719,108</b>
<b>610-790/795</b>	<b>TOTAL EXPENSES - Water</b>	<b>\$ 4,321,218</b>	<b>\$ 5,242,764</b>	<b>\$ 5,974,530</b>	<b>\$ 6,933,764</b>	<b>\$ 33,672</b>	<b>\$ (102,203)</b>	<b>\$ 6,865,233</b>	<b>\$ 4,909,749</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (926,253)</b>	<b>\$ (1,549,465)</b>	<b>\$ (1,755,756)</b>	<b>\$ (2,261,611)</b>	<b>\$ (33,672)</b>	<b>\$ 168,680</b>	<b>\$ (2,126,603)</b>	<b>\$ 183,509</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
<b>Water Capital</b>									
611-000-5600	Interest Income	\$ 209	\$ 3,538	\$ 24,161	\$ 2,500			\$ 2,500	\$ 24,161
611-000-5795	Miscellaneous Reimbursement		11,192	-	-			-	-
611-000-5850	Bond Proceeds	-	-	-	2,445,000		(2,445,000)	-	2,445,000
611-000-5311	Grant	-	379,615	-	-			-	-
611-998-5919	Transfer from Water Operations	-	284,000	540,000	2,340,000		-	2,340,000	499,321
611-998-5920	Transfer from Land/Water AquisitionFund	-	-	-	299,832			299,832	-
611-998-5911	From CFD-Business Park	-	95,226	408,148	-		1,852,666	1,852,666	-
611-998-5918	From Water Impact Fee Fund	-	300,000	200,000	-			-	-
611-998-5923	From Water Rev Bonds Proj Fund	-	-	-	147,285		(147,285)	-	499,321
611-998-5924	From Measure L Fund	-	-	-	-			-	86,858
<b>611</b>	<b>Total Revenue</b>	<b>\$ 209</b>	<b>\$ 1,073,572</b>	<b>\$ 1,172,309</b>	<b>\$ 5,234,617</b>	<b>\$ -</b>	<b>\$ (739,619)</b>	<b>\$ 4,494,998</b>	<b>\$ 3,554,661</b>
<b>Expenses</b>									
611-790-6750	Property Tax	\$ -	\$ -	\$ 3,538	\$ -	\$ -	\$ -	\$ -	\$ -
<b>611-790</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,538</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>(All Capitalized in GL)</b>									
611-790-7586	Water Management Activities	\$ -	\$ -	\$ -	\$ 160,000			\$ 160,000	149,550
611-790-7606	Well #14 Site Improvement	-	-	-	682,000		(682,000)	-	682,000
611-790-7615	Water Master Plan	54,069	183,334	132,073	-			-	-
611-790-7616	Well #13 Test Hole Drilling & Land Acquisition	-	-	2,200	-			-	-
611-790-7617	Well #14 Design & Construction	-	-	-	299,832		(288,200)	11,632	288,200
611-790-7621	Ground Water Recharge Study	-	-	54,772	-			-	-
611-790-7623	Meter Replacement Program	-	-	-	-			-	185,000
611-790-7624	Kinshire Way Waterline Replacement Project	-	-	-	2,200,000		(2,200,000)	-	2,210,000
611-790-7629	BMP Implementation	-	-	1,211	63,250		14,557	77,807	35,000
611-790-7630	Chromium 6 Management Activities	-	-	-	30,000	(8,000)	-	22,000	-
611-790-7632	Rogers Road Water Tank	-	-	-	1,350,000		250,000	1,600,000	-
611-790-7633	Gateway Storage Tank	-	-	-	250,000		(250,000)	-	400,000
611-790-7635	Water Project WM-5	-	-	-	401,000		(401,000)	-	-
611-790-7636	Kinshire Way (WM-1B) - Design	-	-	-	-			-	173,715
<b>611</b>	<b>Total Capital</b>	<b>\$ 54,069</b>	<b>\$ 184,364</b>	<b>\$ 190,256</b>	<b>\$ 5,436,082</b>	<b>\$ (8,000)</b>	<b>\$ (3,556,643)</b>	<b>\$ 1,871,439</b>	<b>\$ 4,123,465</b>

Account Number	Description	2015-16 Actual	2016-17 Actual	2017-18 Actual	Budget 2018-19	Mid-Year Adjustment 2018-19	Year-End Adjustment 2018-19	Projected Budget 2018-19	Budget 2019-20
611-999-9012	Transfer to Street Fund	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
611-999-9020	To General Fund	-	-	24	-			-	-
<b>611</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>611</b>	<b>TOTAL EXPENSES - Water Capital</b>	<b>\$ 54,069</b>	<b>\$ 184,364</b>	<b>\$ 193,818</b>	<b>\$ 5,436,082</b>	<b>\$ (8,000)</b>	<b>\$ (3,556,643)</b>	<b>\$ 1,871,439</b>	<b>\$ 4,123,465</b>
<b>611</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (53,860)</b>	<b>\$ 889,207</b>	<b>\$ 978,492</b>	<b>\$ (201,465)</b>	<b>\$ 8,000</b>	<b>\$ 2,817,024</b>	<b>\$ 2,623,559</b>	<b>\$ (568,804)</b>
<b>PPFA Water - Authority Bonds</b>									
612-000-5600	Interest Income	\$ 4,424	\$ 1,810	\$ 6,359	\$ 2,000			\$ 2,000	\$ 6,359
612-998-5919	From Water Operations Fund	682,068	631,173	630,633	629,362			629,362	649,570
<b>612</b>	<b>Total Revenue</b>	<b>\$ 686,493</b>	<b>\$ 632,983</b>	<b>\$ 636,992</b>	<b>\$ 631,362</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 631,362</b>	<b>\$ 655,929</b>
612-000-8002	Principal Expense 10 Rev Bond	\$ -	\$ -	\$ -	\$ 225,000			\$ 225,000	\$ 235,000
612-000-8100	Interest Expense	421,158	416,223	444,329	404,362			404,362	397,500
612-000-8003	Principal Expense 18 Rev Bond	-	-	-	10,000			10,000	10,000
612-000-8101	Interest Expense	-	-	-	7,070			7,070	7,070
<b>612</b>	<b>Total Debt Service</b>	<b>\$ 421,158</b>	<b>\$ 416,223</b>	<b>\$ 444,329</b>	<b>\$ 646,432</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 646,432</b>	<b>\$ 649,570</b>
<b>612</b>	<b>TOTAL EXPENSES - PPFA Water Authority Bonds</b>	<b>\$ 421,158</b>	<b>\$ 416,223</b>	<b>\$ 444,329</b>	<b>\$ 646,432</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 646,432</b>	<b>\$ 649,570</b>
<b>612</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 265,335</b>	<b>\$ 216,761</b>	<b>\$ 192,663</b>	<b>\$ (15,070)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (15,070)</b>	<b>\$ 6,359</b>
	<b>GRAND TOTAL EXPENSES</b>	<b>\$ 12,461,237</b>	<b>\$ 14,883,345</b>	<b>\$ 16,273,929</b>	<b>\$ 23,824,456</b>	<b>\$ 1,120,361</b>	<b>\$ (5,941,253)</b>	<b>\$ 19,003,563</b>	<b>\$ 22,761,770</b>
	<b>TOTAL REVENUE</b>	<b>\$ 11,290,064</b>	<b>\$ 13,691,333</b>	<b>\$ 14,714,769</b>	<b>\$ 20,848,164</b>	<b>\$ -</b>	<b>\$ (673,142)</b>	<b>\$ 20,175,022</b>	<b>\$ 20,149,047</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (1,171,173)</b>	<b>\$ (1,192,012)</b>	<b>\$ (1,559,160)</b>	<b>\$ (2,976,292)</b>	<b>\$ (1,120,361)</b>	<b>\$ 5,268,111</b>	<b>\$ 1,171,459</b>	<b>\$ (2,612,723)</b>



# **AUTHORIZED FULL TIME POSITIONS**

**CITY OF PATTERSON**  
**AUTHORIZED POSITIONS - Salary Schedule**  
**2019-20**

**Regular Full Time Positions**

	Number	Number	Number	Number	Approved Modifications	FY19-20 Proposed	Monthly Range	
	Authorized	Authorized	Authorized	Authorized			2019-20	
	15-16	16-17	17-18	2018-19				
<b>Administration</b>								
City Manager	1	1	1	1		1	\$ 13,400	\$ 16,300
Human Resources Director	0	1	1	1		1	\$ 9,300	\$ 12,400
Human Resources Manager	1	0	0	0		0	\$ 6,403	\$ 7,783
City Clerk	1	1	1	1		1	\$ 9,300	\$ 10,500
HR Analyst	0	1	1	1		1	\$ 5,330	\$ 6,480
Executive Administrative Assistant Confidential	0	0	0	1		1	\$ 4,296	\$ 5,222
Secretary - Confidential	1	1	1	0		0	\$ 4,295	\$ 5,221
Deputy City Clerk	0	0	0	0	1	1	\$ 5,242	\$ 6,434
Administrative Assistant	1	1	1	1	(1)	0	\$ 3,677	\$ 4,468
IT Manager	0	0	0	0		1	\$ 8,061	\$ 9,798
IT Technician II	0	0	0	0	1	1	\$ 5,179	\$ 6,297
	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>		<b>8</b>		
<b>Finance</b>								
Finance Director	1	1	1	1		1	\$ 9,300	\$ 12,400
Supervising Accountant	0	1	1	1		1	\$ 5,741	\$ 6,977
Revenue & Utility Billing Manager	1	1	1	1		1	\$ 5,741	\$ 6,977
Accountant	1	0	0	1		1	\$ 4,991	\$ 6,067
Accounting Technician	0	1	1	1		1	\$ 3,957	\$ 4,810
Account Clerk, Senior	4	3	3	3		3	\$ 3,256	\$ 3,957
Account Clerk	1	2	2	3		3	\$ 2,812	\$ 3,418
	<b>8</b>	<b>9</b>	<b>9</b>	<b>11</b>		<b>11</b>		
<b>Recreation &amp; Community Services</b>								
Recreation & Community Services Director	1	1	1	1		1	\$ 9,300	\$ 12,400
Recreation & Community Services Manager	0	1	1	1		1	\$ 6,027	\$ 7,326
Recreation & Community Services Supervisor	1	0	0	1	3	4	\$ 4,468	\$ 5,431
Account Clerk, Senior	0	0	0	0		0	\$ 3,256	\$ 3,957
Recreation Coordinator II	1	1	1	3	(3)	0	\$ 3,334	\$ 4,053
Recreation Coordinator I	2	3	3	1	(1)	0	\$ 3,026	\$ 3,677
Account Clerk	1	1	2	2		2	\$ 2,812	\$ 3,418
Facilities & Maintenance Supervisor	1	1	1	1		1	\$ 5,050	\$ 6,140
Maintenance Worker III	1	1	1	1		1	\$ 3,859	\$ 4,693
Maintenance Worker I	0	0	1	1		1	\$ 3,175	\$ 3,859
	<b>8</b>	<b>9</b>	<b>11</b>	<b>12</b>		<b>11</b>		
<b>Fire</b>								
Chief	1	1	1	1		1	\$ 9,300	\$ 12,400
Division Chief	2	2	2	2		2	\$ 8,025	\$ 9,756
Fire Captain - Paramedic	1	2	2	2		2	\$ 6,380	\$ 7,753
Fire Captain	5	3	3	4		4	\$ 5,800	\$ 7,048
Fire Engineer - Paramedic	0	1	1	1		1	\$ 5,578	\$ 6,782
Fire Engineer	5	4	4	5		5	\$ 5,071	\$ 6,165
Fire Fighters - Paramedic	4	3	6	6		6	\$ 4,742	\$ 5,764
Fire Fighters	1	0	0	0		0	\$ 4,311	\$ 5,241
Fire Marshall	0	1	1	0		0	\$ 6,420	\$ 7,803
Fire Prevention Specialist	1	0	0	1		1	\$ 4,775	\$ 5,765
Administrative Manager	1	1	1	1		1	\$ 5,178	\$ 6,293
Secretary II	1	1	1	1		1	\$ 3,677	\$ 4,468
	<b>22</b>	<b>19</b>	<b>22</b>	<b>24</b>		<b>24</b>		
<b>Community Development</b>								
Community Development Director	0	0	1	1		1	\$ 9,300	\$ 12,400
Code Enforcement Officer II	1	1	1	1		1	\$ 3,957	\$ 4,810
Code Enforcement Officer I	1	1	1	1		1	\$ 3,418	\$ 4,156
	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>		<b>3</b>		
<b>Planning</b>								
Planner	1	1	1	1		1	\$ 7,783	\$ 9,461
Associate Planner	1	1	1	1		1	\$ 5,186	\$ 6,303
Planning Technician II	2	2	2	2		2	\$ 3,502	\$ 4,256
	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>		<b>4</b>		
<b>Engineering, Building &amp; Capital Projects</b>								
Director of Engineering	1	1	1	1		1	\$ 9,300	\$ 12,400
Associate Engineer	1	0	0	1		1	\$ 6,200	\$ 7,536
Assistant Engineer	1	2	2	1		1	\$ 5,905	\$ 7,177
Secretary I	1	1	1	1		1	\$ 3,175	\$ 3,859
	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>		<b>4</b>		
<b>Capital Projects</b>								
Capital Project Manager	1	1	1	1		1	\$ 7,130	\$ 8,667
<b>Building &amp; Permits</b>								
Permit Technician II	1	1	1	1		1	\$ 3,502	\$ 4,256

	Number	Number	Number	Number	Approved Modifications	Monthly Range	
	Authorized	Authorized	Authorized	Authorized		FY19-20 Proposed	2019-20
	15-16	16-17	17-18	17-18			
Public Works							
Director of Public Works	1	1	1	1		\$ 9,300	\$ 12,400
Deputy Director of Public Works Ops & Maint	1	1	1	1		\$ 8,222	\$ 9,994
Sr. Administrative Manager	1	1	1	1		\$ 6,506	\$ 7,908
Public Works Inspector III	1	1	1	1		\$ 4,260	\$ 5,179
Public Works Inspector II					1	\$ 3,859	\$ 4,693
Public Works Inspector I <i>Reclassified to PW Inspector II</i>	0	1	1	1	(1)	\$ 3,502	\$ 4,256
Management Analyst	2	3	3	3		\$ 5,437	\$ 6,609
Secretary II	3	2	2	2		\$ 3,677	\$ 4,468
Maintenance Worker I				1		\$ 3,175	\$ 3,859
	<b>9</b>	<b>10</b>	<b>10</b>	<b>11</b>		<b>11</b>	
Equipment Mechanic							
Mechanic - Crew Leader	1	1	1	1		\$ 4,364	\$ 5,303
Mechanic II	0	1	1	1		\$ 3,957	\$ 4,810
Mechanic I	1	0	0	0		\$ 3,418	\$ 4,156
	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>		<b>2</b>	
Building Maintenance							
Maintenance Worker II	1	2	2	1		\$ 3,502	\$ 4,256
Maintenance Worker I				1		\$ 3,175	\$ 3,859
	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>		<b>2</b>	
Parks							
Parks Supervisor	1	1	1	1		\$ 5,050	\$ 6,140
Maintenance Worker III	5	6	6	4	1	\$ 3,859	\$ 4,693
Maintenance Worker II	1	1	1	3		\$ 3,502	\$ 4,256
Maintenance Worker I <i>Duplicate Count in Prior Period</i>	0	1	2	3	(2)	\$ 3,175	\$ 3,859
	<b>7</b>	<b>9</b>	<b>10</b>	<b>11</b>		<b>10</b>	
Streets							
Public Works Supervisor - Streets	0.5	0.5	0.5	0.5		\$ 5,050	\$ 6,140
Maintenance Worker II	1	1	1	1	1	\$ 3,502	\$ 4,256
Maintenance Worker I	1	1	1	1	(1)	\$ 3,175	\$ 3,859
	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>		<b>2.5</b>	
Urban Forestry							
Public Works Supervisor - Tree	1	1	1	1		\$ 5,050	\$ 6,140
Maintenance Worker III <i>Vacant (1)</i>	1	1	1	1		\$ 3,859	\$ 4,693
Maintenance Worker II	2	1	1	1		\$ 3,502	\$ 4,256
Maintenance Worker I	1	2	2	2		\$ 3,175	\$ 3,859
	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>		<b>5</b>	
Water							
Public Works Supervisor - Water	1	1	1	1		\$ 5,050	\$ 6,140
Water Operator III	2	3	3	4		\$ 4,053	\$ 4,928
Water Operator II	0	0	0	0	1	\$ 3,677	\$ 4,468
Water Operator I <i>Reclassified to Water Operator II</i>	3	1	1	1	(1)	\$ 3,334	\$ 4,053
Electrical & Instrumentation Manager	0	0	0.5	0.5		\$ 6,133	\$ 7,456
Electrician - Crew Leader	0	0.5	0	0		\$ 4,364	\$ 5,303
Electrician Technician II	0	0	0.5	0.5		\$ 3,957	\$ 4,810
	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>		<b>7</b>	
Sewer							
Wastewater Manager	1	1	1	1		\$ 6,618	\$ 8,045
Chief Waste Water Operator	1	1	1	1		\$ 5,175	\$ 6,288
Wastewater Operator III	1	1	1	2		\$ 4,156	\$ 5,050
Wastewater Operator II	2	2	2	1		\$ 3,770	\$ 4,580
Wastewater Operator I	0	1	1	1		\$ 3,418	\$ 4,156
Electrical & Instrumentation Manager	0	0	0.5	0.5		\$ 6,133	\$ 7,456
Electrician - Crew Leader	0	0.5	0	0		\$ 4,364	\$ 5,303
Electrician Technician II	0	0	0.5	0.5		\$ 3,957	\$ 4,810
Maintenance Worker I	0	0	0	0		\$ 3,175	\$ 3,859
	<b>5</b>	<b>7</b>	<b>7</b>	<b>7</b>		<b>7</b>	
Collection							
Public Works Supervisor - Collections	0.5	0.5	0.5	0.5		\$ 5,050	\$ 6,140
Maintenance Worker III	2	1	1	3		\$ 3,859	\$ 4,693
Maintenance Worker II	1	2	2	0		\$ 3,502	\$ 4,256
Maintenance Worker I	0	0	0	0	1	\$ 3,175	\$ 3,859
	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>		<b>4.5</b>	
<b>Total Allocated Positions</b>	<b>96</b>	<b>101</b>	<b>109</b>	<b>117</b>	<b>1</b>	<b>118</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.