



CITY OF PATTERSON

FISCAL YEAR 2020 - 2021

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
2020 - 2021**

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
2020 - 2021 Budget

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City of Patterson

Fiscal Year 2020-21

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 2020-21 for your review, consideration, and adoption for the fiscal year beginning July 1, 2020.

The total budget for FY2020-21 is \$75.4 million, including \$22.0 million for General Fund operations, \$23.3 million for Enterprise funds and \$30.0 million for other funds and capital improvement projects.

This year, the budget is the product of a focused and successful effort to meet the challenges of major revenue losses due to the COVID-19 pandemic and increasing costs, while responding to the community's service needs. Many renditions of the budget were created due to the very fluid condition of our economy. Our sales tax consultant, HDL, has been working endlessly to provide us the revenue analysis as it was constantly changing. Great care was taken to create a balanced budget without using general fund reserves. Many unessential projects had to be postponed for another look during our mid-year review. 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 we will not be adding new positions to the general fund payroll. The 20/21 fiscal year budget considers staffing levels as status-quo until our mid-year review. 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 decrease in part time staffing due to programs interrupted by the current pandemic which has caused loss of revenues. Our current workforce consists of 121 full time employees, augmented by 106 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.

We are well into our fourth year of the City Council approved 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, and 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 9th Street intersect.

We have Cultivated partnerships with public entities and the County to seek innovative solutions to address homelessness. The City has partnered with Cambridge Academies and HOST, received funding for Naomi's House, and have created avenues to help HOST to 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. Construction is under way and we look forward to its opening to serve women who need it most. These are just examples and many other Objectives and Strategies have started and staff will continue to bring forward the plan's priorities and other innovative ideas.

Our Measure L funding continues as programmed and is evidenced by a several upcoming projects coming later this summer. Projects finished last year utilizing Measure L Funds include the 9th Street/Heartland Ranch Avenue realignment and 2 miles of slurry seal. This summer residents will see construction on Las Palmas, between Hwy-33 and Hartley Street, a round-a bout at the intersection of Salado Avenue and 7th Street and street resurfacing project in certain areas South of Sperry Avenue near Kinshire Way.

Due to the current pandemic, this year's revenue remains uncertain; however, the City of Patterson has made strides in attracting diversified businesses with strong economic growth. Although revenues have fallen some due to the Pandemic, we continue to see a leveling in the economy in Patterson, and staff remains diligent in the area of budgeting. 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, although temporarily postponed, we will continue to see significant community enhancement in the future. 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 has some uncertainty due to the COVID-19 Pandemic, the City of Patterson remains focused on several interested new businesses that have visited our business Parks over the last year. 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 businesses such as the Hampton Hotel, Valero Gas Station, Hamen Truck Wash, Starbucks, Patterson Family Pharmacy, Rancho Fresco, and Cannabis retail and manufacturing.

The City's water, sewer, and garbage rates were approved in the last few years and 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, capital improvement projects provided by grants and Capital Facility fees, and continued funds to further improve the City and maintain public safety staffing, and new programs to enhance community quality of life for our City's residents.

Several new businesses coming to Patterson this coming year include S2A Modular, Patterson travel Center, and La Quinta Hotel. A new Javi's restaurant was also approved for a location in the Historic downtown core. The new truck wash located in the business park has opened, and the new Hampton hotel is taking guests as well. The 700,000 sf building in the Keystone Business Park is completed and awaiting new tenants. Self-Help Enterprise has broken ground and have walls up for about 10 Self-Help homes. The Self Help Apartments have been mostly constructed and work continues on the interior and exterior to get them ready for occupancy. The Patterson Ranch Projects have installed streets and underground facilities and have built several model homes. To date approximately 20 homes have been sold. Patterson Ranch will provide approximately 250 affordable homes that fit into the middle-income affordable category.

CURRENT YEAR'S BUDGET

The budget includes \$1.3 million in departmental budget reductions in non-essential areas such as consulting services, software upgrades, and non-critical maintenance, and the staffing hours and head count. In addition, a temporary hiring freeze has been implemented. Furthermore, staff will continue providing services at current staffing levels, with no new positions included in the budget with the exception of our School Cross Walk program. Our previous vendor has halted their cross-walk program due to the Pandemic and have become unresponsive.

The following factors were taken into consideration during the preparation of the City's budget for the fiscal year 2020- 2021.

The pandemic has shown many signs of slowing in the economy, Stanislaus County reported 17.5% unemployment rate, while San Joaquin County reported a 16.6%.

Following the Federal Reserve's rate cuts in 2019, the yearly inflation rate stayed slightly higher than the typical average rate of 1.65 percent.

The expected decline in commercial and residential developments contributed to the decrease in major revenue source such as building permits 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 .
- Increase in project revenues through grants, Measure L, and SB1 for street maintenance, and infrastructure projects.
- Leverage technology to improve efficiency and service delivery.
- Continued application processes for grant opportunities to fund COVID-19 expenditures, public safety and Parks renovation project.

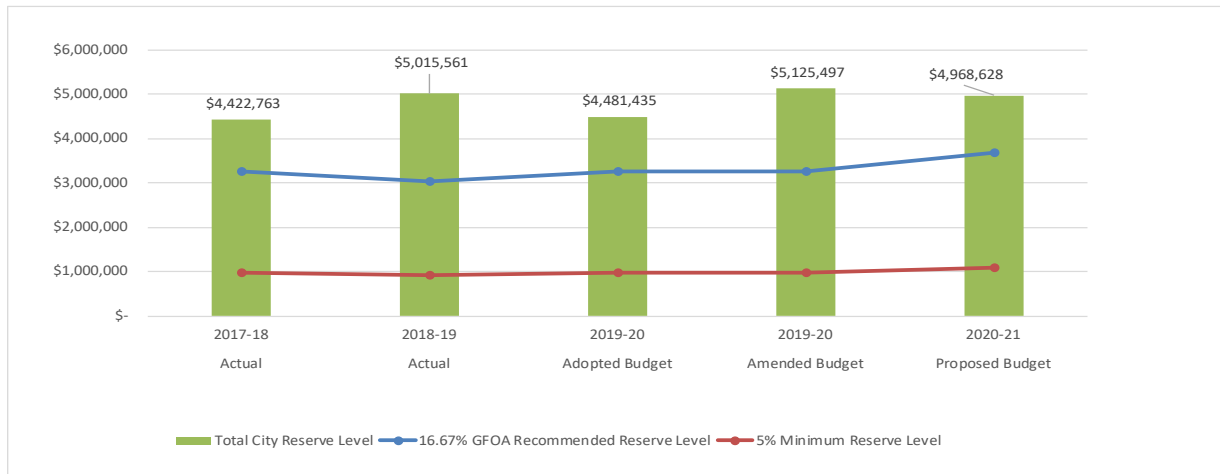
ANALYSIS

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.

The City's adopted budget maintains 22.53% of General Fund reserve in FY2020-21. It is important to note that the City's ability to maintain the General Fund operating budget reserve was accomplished through both Federal and State grant revenues, cost reduction and without reduction of current service level to the community.

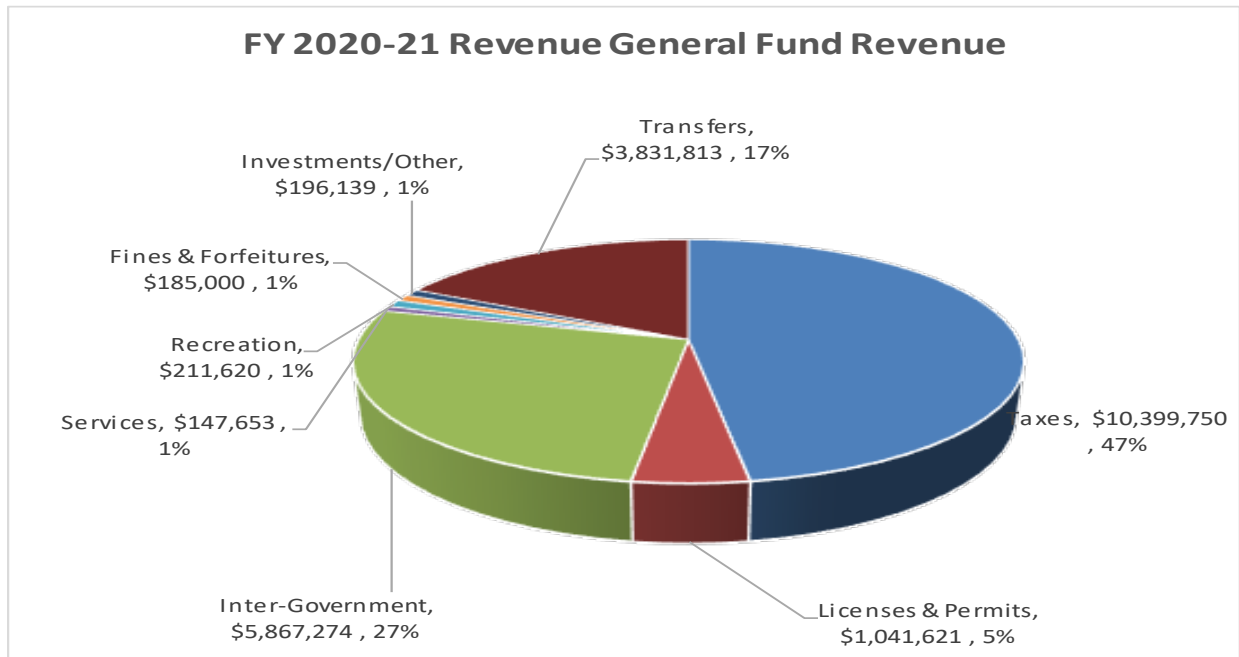
GENERAL FUND RESERVE LEVEL

Description	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20	Amended Budget 2019-20	Proposed Budget 2020-21
TOTAL EXPENSES - FUND 100	\$ 19,635,945	\$ 18,184,379	\$ 19,497,871	\$ 19,571,136	\$ 22,057,710
16.67% GFOA Recommended Reserve Level	\$ 3,273,312	\$ 3,031,336	\$ 3,250,295.08	\$ 3,262,508.41	\$ 3,677,020.19
5% Minimum Reserve Level	\$ 981,797	\$ 909,219	\$ 974,893.55	\$ 978,556.81	\$ 1,102,885.48
Total City Reserve Level	\$ 4,422,763	\$ 5,015,561	\$ 4,481,435	\$ 5,125,497	\$ 4,968,628
Unassigned	\$ 746,559	\$ 1,289,612	\$ 773,231	\$ 1,379,548	\$ 1,202,709
Emergency Contingency Fund	\$ 3,676,204	\$ 3,725,949	\$ 3,708,204	\$ 3,745,949	\$ 3,765,919
Percentage Reserve	22.52%	27.58%	22.98%	26.19%	22.53%



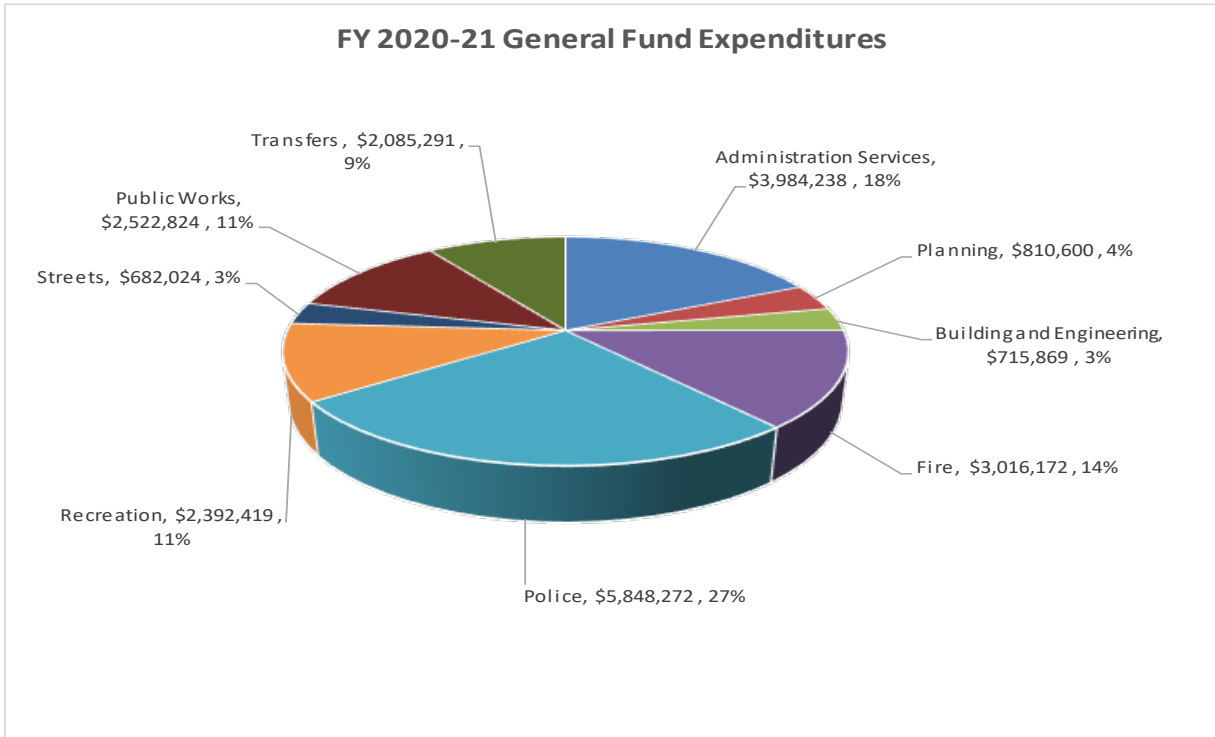
GENERAL FUND REVENUE

General Fund revenues in the FY 2020-21 budget are \$21.8 million, which is an increase from the prior year by \$2.3 million due to increase in inter-government by \$2.3 million.



GENERAL FUND EXPENDITURES

General Fund expenditures in the FY 2020-21 budget are \$22.0 million, which is an increase from the prior year of \$2.5 million due to increase in transfers out to Capital Improvement Project Fund.



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 2020-21 budget in this document.

To determine the funds available for Capital Projects in the FY 2020-21 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.

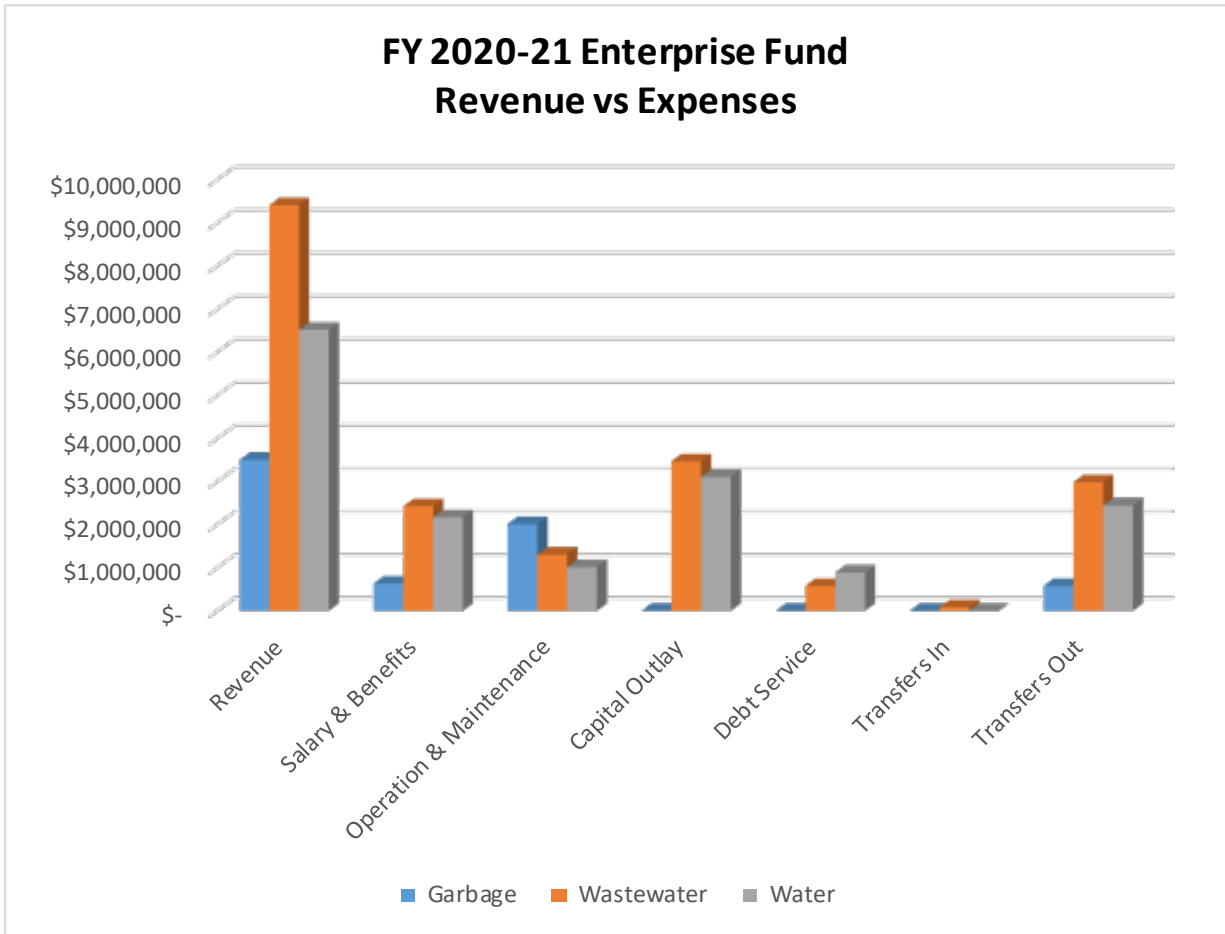
MAJOR CAPITAL IMPROVEMENT PROGRAM SOURCES EXPENDITURES

Street CIP projects	EXPENDITURES	FUNDING SOURCE
I-5 Interchange PS&E Study (Aqueduct)	\$ 2,000,000	Street Impact /I-5 Interchange Fund
Rogers Road Bridge *	306,477	LTF/ HBP-Federal
Safety Improvement along Ward/Las Palmas Design *	237,885	ATP- Cycle 2/Measure L Bike & Ped/LTF
Roundabout - Salado/7th Street *	420,000	CMAQ/LTF
Salado Creek Bike Trail Project *	1,871,945	Urban Greening Grant
Street maintenance projects-Las Palmas Overlay *	1,261,750	Cal Recycle Grant/Measure L/SB-1/RSTP/ Garbage O&M via trf
Street maintenance projects-Kinshire Subdivision FDR WM 1A Design *	1,527,125	Measure L/ Water fund O&M/SB1
WM 6A Design	282,500	Measure L funded/2019 Water Rev Bond
	<u>\$ 7,907,682</u>	
Sewer CIP projects	EXPENDITURES	FUNDING SOURCE
WWTP Expansion - Phase III	\$ 185,000	Bus Park CFD 2005-1
WWTP Admin Bldg *	2,000,000	SRF Loan
Clarifier improvements WQCF *	240,162	Bus Park CFD 2005-1
North PLC Replacement	406,000	O&M Funds
Ward Avenue Sewer Lift Station Rehab	300,000	Sewer (O&M Funds)
	<u>\$ 3,131,162</u>	
Water CIP projects	EXPENDITURES	FUNDING SOURCE
Kinshire Way Waterline Replacement Project *	\$ 1,657,500	2019 Water Revenue Bond Proceeds
Well #14 Site Improvement *	682,000	2019 Water Revenue Bond Proceeds
Well #14 Design & Construction *	388,200	2019 Water Revenue Bond Proceeds
Water Management Activities *	149,550	2019 Water Revenue Bond Proceeds
	<u>\$ 2,877,250</u>	
Storm Drain CIP projects	EXPENDITURES	FUNDING SOURCE
Black Gulch Repairs *	\$ 250,000	Storm Drain Fees (O&M Funds)
Housing Authority Cross Connection Correction	120,000	Storm Drain Fees (O&M Funds)
First Street Cross Connection	125,000	Storm Drain Fees (O&M Funds)
	<u>\$ 495,000</u>	
General Government CIP projects	EXPENDITURES	FUNDING SOURCE
Public Safety Facility - Building	\$ 1,324,475	CFD2001-1 WPFA-LOB Bond Proceeds / Public Safety Impact Fee
Corp Yard Buidling Expansion	150,000	General Government Impact Fee
	<u>\$ 1,474,475</u>	

***These projects are carry over from FY 19-20, with completion date in FY 2020-21**

ENTERPRISE FUND REVENUE AND EXPENSES

As illustrated below, Enterprise Fund total revenues and transfers budgeted for FY 2020-21 are projected at \$19.5 million and expenditures and transfers out are projected \$23.6 million. The combination of the carry-over of FY 2019-20 ending fund balance of \$50.5 million and the revenue and expenditure budgets for FY 2020-21 result in a projected ending available balance of \$46.4 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 \$59,565,836 for Fiscal Year 2020-21 is significantly greater than the actual appropriations of \$12,570,821 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 continues to monitor our economic growth during the pandemic, the City will strive to maintain public safety and provide excellent service to our Patterson residents.

The future of the City of Patterson's economic stability promises to maintain a stable. With new marketing strategies and materials, we hope to attract more businesses that can outperform the economic stresses caused by COVID-19. We continue to study the feasibility for our much-needed Public Safety Center and City Hall Annex. This will be a great addition to our downtown historic City core.

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. 2020-39

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PATTERSON, CALIFORNIA, ADOPTING THE GENERAL FUND AND ALL OTHER FUNDS BUDGET FOR FISCAL YEAR 2020-2021

WHEREAS, on July 28, 2020 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 2020-2021 commencing on July 1, 2020; and

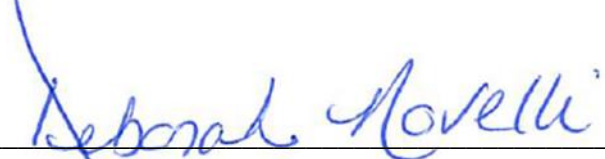
WHEREAS, on today, August 4, 2020 the City Manager and City Staff brought back the General Fund Budget and All Other Funds for Fiscal Year 2020-2021 for further review and discussion; and

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 2020-2021 in the amount of \$75,444,367.

PASSED, APPROVED AND ADOPTED this 4th day of August 2020, by Councilmember McCord, who moved its adoption, which motion was duly seconded by Councilmember Naranjo, and the resolution adopted by the following roll call vote:


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

APPROVED:



Deborah M. Novelli, Mayor
City of Patterson

ATTEST:



Maricela L. Vela, City Clerk
City of Patterson

I hereby certify that the foregoing is a full, correct and true copy of a resolution passed by the City Council of the City of Patterson, a Municipal Corporation of the County of Stanislaus, State of California, held on the 4th day of August 2020, and I further certify that said resolution is in full force and effect and has never been rescinded or modified.

DATED:

City Clerk of the City of Patterson

**City of Patterson
2020-2021
Account Number Description**

Fund Description	Department Description
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 Infastructure	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		FY19-20 Projected Budget		Difference Rev/Exp	Assigned Funds	Projected Fund Balance		Cash Balance (Projected)	FY20-21 Projected Budget		Difference Rev/Exp	Assigned Funds	Projected Fund Balance		Cash Balance (Projected)
		Fund Balance 6/30/2019	Cash Balance 6/30/2019	Revenue	Expense			6/30/2020	6/30/2020		Revenue	Expense			6/30/2021	6/30/2021	
100	General Fund	\$ 4,073,224	\$ 4,990,207	\$ 19,661,072	\$ 19,571,136	\$ 89,936	\$ -	\$ 4,163,159	\$ 5,080,143	\$ 21,880,870	\$ 22,057,710	\$ (176,839)	\$ -	\$ 3,986,320	\$ 4,903,304		
101	General Fund - Reserve	3,735,703	3,725,949	20,000	-	20,000		3,755,703	3,745,949	20,000	-	20,000		3,775,703	3,765,949		
102	Bond Administration	290,922	290,150	183,786	163,898	19,888		310,810	310,038	178,690	166,036	12,654		323,464	322,692		
105	Self Insurance Reserve	7,275	7,256	100	-	100		7,375	7,356	100	-	100		7,475	7,456		
111	Master Plan	66,014	65,842	17,807	-	17,807		83,821	83,649	100	-	100		83,921	83,749		
175	LMD Assessments	740,883	748,484	1,655,123	1,870,378	(215,255)		525,628	533,229	1,736,407	1,773,546	(37,139)		488,489	496,090		
176	BAD Assessments	2,091,067	2,092,423	541,011	725,284	(184,273)		1,906,794	1,908,150	496,002	525,858	(29,856)		1,876,938	1,878,294		
177	CSA #15 - Assessment District	18,763	18,697	8,651	16,384	(7,733)		11,030	10,964	8,651	16,384	(7,733)		3,297	3,231		
178	CFD 2013-1 Non Residential Maint Svcs	341,010	340,120	58,066	74,400	(16,334)		324,676	323,786	59,737	29,600	30,137		354,813	353,923		
179	CFD 2018-2 VOP Residential Maintenance Service	(1,296)	26,086	-	3,000	(3,000)		(4,296)	23,086	27,695	3,000	24,695		20,399	47,781		
180	CFD 2018-1 VOP Infrastructure	-	-	2,000	-	2,000		2,000	2,000	4,000	-	4,000		6,000	6,000		
188	CFD 2015-2 Arambel-KDN	29,926	29,848	88,893	85,025	3,868		33,794	33,716	91,524	80,025	11,499		45,293	45,215		
189	Patterson Gardens Fire Assessment	199,218	197,219	504,963	505,500	(537)		198,681	196,682	517,172	500,600	16,572		215,253	213,254		
190	CFD 2003-1 Public Safety - Fire Sta 2	(2,048,649)	(2,227,260)	1,637,450	2,568,598	(931,147)		(2,979,797)	(3,158,408)	1,766,715	2,598,584	(831,869)		(3,811,665)	(3,990,276)		
191	CFD 2005-1 West Patterson Business Park	5,972,256	5,969,873	603,662	2,374,759	(1,771,097)		4,201,159	4,198,776	603,662	666,141	(62,479)		4,138,680	4,136,297		
192	CFD 2015-1 Arambel-KDN	367,221	367,221	309,084	275,613	33,471		400,692	400,692	309,084	288,363	20,722		421,414	421,414		
204	Heartland Assessment District (Local bonds)	891,425	889,568	642,746	997,141	(354,395)		537,029	535,173	632,878	569,556	63,322		600,351	598,495		
205	PPFA 2013 Heartland Ranch Revenue Bonds	2,749,637	2,749,725	956,141	963,347	(7,206)		2,742,431	2,742,519	528,556	527,556	1,000		2,743,431	2,743,519		
250	West Patterson Financing Authority	9,391,242	8,364,869	5,515,389	5,405,395	109,994		9,501,236	8,474,863	5,557,916	6,070,498	(512,582)		8,988,654	7,962,281		
252	Patterson Public Financing Authority - Revenue Bonds 2013	63,800,949	63,839,459	3,861,547	5,409,128	(1,547,581)		62,253,368	62,291,878	3,206,093	5,205,279	(1,999,186)		60,254,182	60,292,692		
305	Beautification Committee	40,109	40,004	200	1,800	(1,600)		38,509	38,404	200	300	(100)		38,409	38,304		
311	State HCD Rehab Program	151,883	151,605	1,819	-	1,819		153,702	153,424	1,819	-	1,819		155,521	155,243		
312	Federal CDBG Grant 2003	(260,288)	(214,473)	150,000	7,580	142,420		(117,868)	(72,053)	199,496	15,988	183,508		65,640	111,455		
313	First Time Home Buyers	45,342	45,965	5,952	-	5,952		51,294	51,917	5,952	-	5,952		57,246	57,869		
314	Federal HOME Funds	144,131	150,893	133,862	132,000	1,862		145,993	152,755	101,342	97,481	3,861		149,854	156,616		
316	Neighborhood Stabilization Program	4,326	4,315	1,046	-	1,046		5,372	5,361	1,046	-	1,046		6,418	6,407		
320	Police - Asset Forfeiture	2,110	152,963	-	-	-		2,110	152,963	-	-	-		2,110	152,963		
325	Gas Tax	167,540	132,167	1,042,040	1,113,084	(71,044)		96,496	61,123	1,046,082	457,500	588,582		685,078	649,705		
326	LTF Projects	(2,149)	294,273	21,616	18,025	3,591		1,442	297,864	3,591	-	3,591		5,033	301,455		
327	Street Projects	260,596	271,921	5,845,396	4,148,764	1,696,632		1,957,228	1,968,554	4,985,797	5,847,013	(861,216)		1,096,012	1,107,338		
328	Non Motorized Funds	42,213	54,399	56,116	45,017	11,099		53,312	65,498	400	-	400		53,712	65,898		
329	Measure L	2,406,428	2,412,237	2,290,344	802,762	1,487,582		3,894,010	3,899,819	2,278,409	3,427,320	(1,148,912)		2,745,098	2,750,908		

Fund Balance Projections

Fund Description	Audited Fund Balance	Cash Balance	FY19-20 Projected Budget		Difference	Assigned Funds	Projected Fund Balance	Cash Balance (Projected)	FY20-21 Projected Budget		Difference	Assigned Funds	Projected Fund Balance	Cash Balance (Projected)
	6/30/2019	6/30/2019	Revenue	Expense	Rev/Exp		6/30/2020	6/30/2020	Revenue	Expense	Rev/Exp		6/30/2021	6/30/2021
401 Affordable Housing Impact	1,033,148	1,030,451	13,514	730,000	(716,486)		316,662	313,965	13,514	-	13,514		330,176	327,479
402 Community Facilities Impact	(197,009)	(179,342)	200,609	132,865	67,744		(129,265)	(111,598)	758,671	-	758,671		629,406	647,073
404 General Govt Facilities Impact	598,997	597,433	185,698	409,804	(224,106)		374,891	373,327	300,380	228,600	71,780		446,671	445,107
408 Public Safety Impact	561,038	559,502	153,061	38,925	114,136		675,174	673,638	75,308	34,406	40,902		716,076	714,540
410 Parkland In Lieu	77,721	88,419	901	18,970	(18,069)		59,652	70,350	1,400	56,030	(54,630)		5,022	15,720
412 Street Impact	1,160,512	1,167,977	201,298	1,350,303	(1,149,005)		11,507	18,972	93,253	-	93,253		104,760	112,225
414 Water Impact	555,898	554,447	633,282	-	633,282		1,189,180	1,187,729	3,025	-	3,025		1,192,205	1,190,754
415 Storm Drain Impact	1,256,265	1,252,985	68,386	78,800	(10,414)		1,245,851	1,242,571	120,730	597,000	(476,270)		769,581	766,301
416 Sewer Impact	68,552	68,373	34,344	-	34,344		102,896	102,717	71,156	-	71,156		174,052	173,873
421 Delta Mendota Storm Gate	171,369	170,922	1,383	-	1,383		172,752	172,305	1,000	-	1,000		173,752	173,305
423 Westside Drainage Study	64,597	64,428	521	-	521		65,118	64,949	1,000	-	1,000		66,118	65,949
430 Aquatic Center	59,044	58,890	43,222	-	43,222		102,266	102,112	201,689	-	201,689		303,955	303,801
440 Future Water Acquisition	129,724	129,385	30,584	-	30,584		160,308	159,969	91,659	-	91,659		251,967	251,628
600 Garbage/Street Sweeping	1,157,010	1,437,951	3,366,709	3,160,157	206,552		1,363,562	1,644,503	3,501,245	3,221,046	280,199		1,643,760	1,924,702
605 Sewer Fund	7,905,657	1,429,271	5,016,385	4,937,931	78,454		7,984,111	1,507,725	7,002,866	7,260,355	(257,488)		7,726,623	1,250,237
606 Sewer Capital	11,261,100	1,693,458	1,653,644	2,363,196	(709,552)		10,551,548	983,906	2,271,273	3,273,662	(1,002,389)		9,549,159	(18,483)
607 PPFA Sewer - Authority Bonds	488,133	503,865	214,461	212,660	1,801		489,934	505,666	216,829	215,028	1,801		491,735	507,467
610 Water	(1,940,702)	2,455,742	7,683,271	5,266,728	2,416,543		475,841	4,872,286	5,223,099	5,747,381	(524,282)		(48,441)	4,348,004
611 Water Capital	20,987,088	3,116,728	9,833,834	1,927,373	7,906,461		28,893,549	11,023,189	389,195	2,995,679	(2,606,484)		26,287,065	8,416,705
612 PPFA Water - Authority Bonds	922,462	1,006,094	655,929	776,628	(120,699)		801,763	885,395	905,844	890,844	15,000		816,763	900,395
710 Heartland Ranch Infrastructure	(1,913)	45,146	-	-	-		(1,913)	45,146	-	-	-		(1,913)	45,146
FUND BALANCE - BY FUND	\$ 142,037,701	\$ 113,234,133	\$ 75,806,919	\$ 68,682,357	\$ 7,124,561	\$ -	\$ 149,162,262	\$ 120,358,695	\$ 67,493,122	\$ 75,444,367	\$ (7,951,244)	\$ -	\$ 141,211,018	\$ 112,407,450
General Fund & Reserves	\$ 8,173,138	\$ 9,079,404	\$ 19,882,765	\$ 19,735,034	\$ 147,731	\$ -	\$ 8,320,869	\$ 9,227,135	\$ 22,079,760	\$ 22,223,746	\$ (143,985)	\$ -	\$ 8,176,884	\$ 9,083,150
Other Funds	133,864,563	104,154,729	55,924,154	48,947,323	6,976,831		140,841,394	111,131,559	45,413,362	53,220,621	(7,807,259)	-	133,034,134	103,324,300
Total Funds	\$ 142,037,701	\$ 113,234,133	\$ 75,806,919	\$ 68,682,357	\$ 7,124,561		\$ 149,162,262	\$ 120,358,695	\$ 67,493,122	\$ 75,444,367	\$ (7,951,244)	\$ -	\$ 141,211,018	\$ 112,407,450

Fund Balance Allocation and Assigned Funds Available

Actual as of: 06/30/2020

Fund Description	Audited		FY19-20 Budget		Difference Rev/Exp	Fund Balance Usage		Unaudited FY19-20 Fund Balance 6/30/2020
	Fund Balance 6/30/2019	Revenue	Expense	Adjustment				
100 General Fund	\$ 4,081,736	\$ 19,661,072	\$ 19,571,136	\$ 89,936	\$ (15,317)	\$ 4,156,355		
101 General Fund - Reserve	3,728,478	20,000	-	20,000	-	3,748,478		
102 Bond Administration	289,636	183,786	163,898	19,888	-	309,524		
105 Self Insurance Reserve	7,275	100	-	100	-	7,375		
111 Master Plan	66,014	17,807	-	17,807	-	83,821		
GENERAL FUND BALANCE	\$ 8,173,139	\$ 19,882,765	\$ 19,735,034	\$ 147,731	\$ (15,317)	\$ 8,305,553		

ALLOCATION TABLE - GENERAL FUND BALANCE

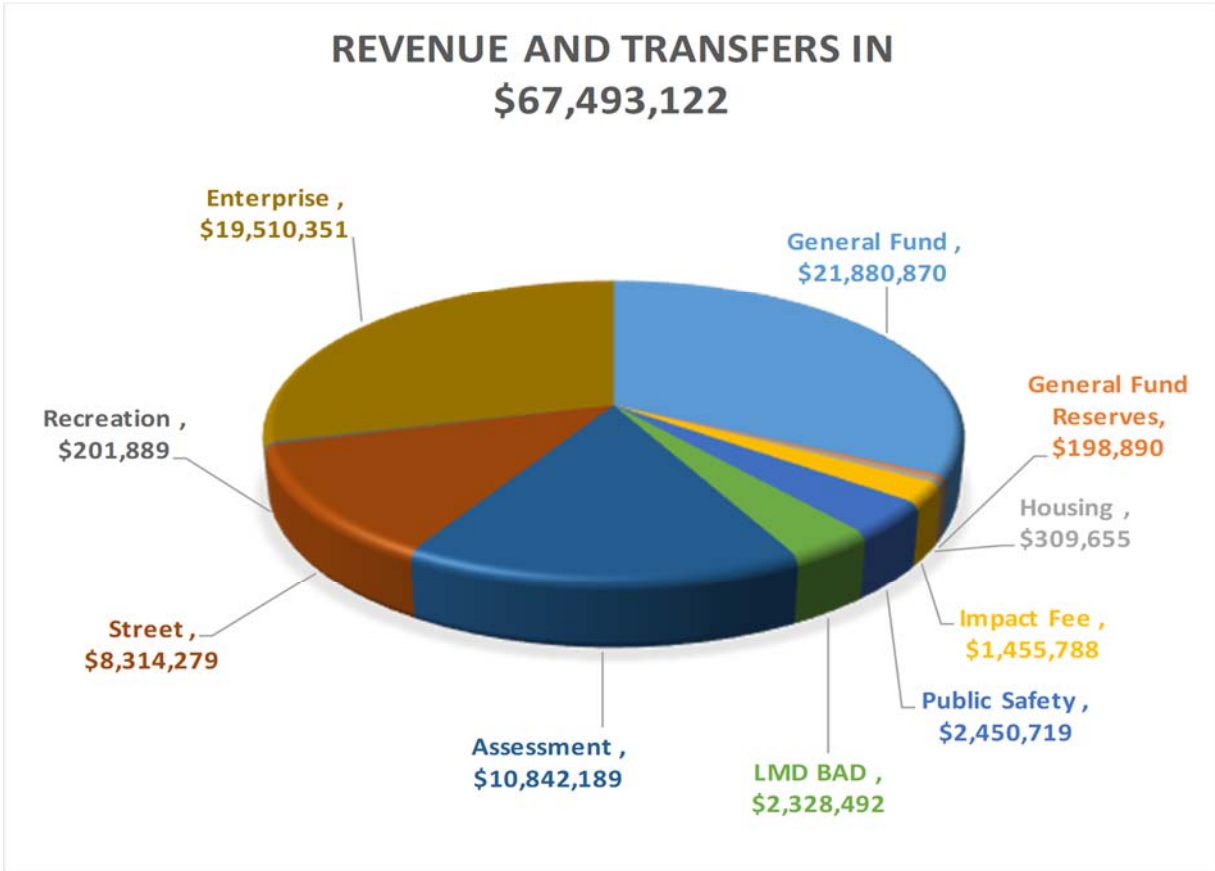
Fund	Projects / Expense Type	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
101	Gen Fund Emergency Contingency			\$ 3,745,949			\$ 3,745,949
100	Future Capital Projects				218,342		218,342
100	School Resource Officer			-	54,916		54,916
100	Vehicle Replacement				130,218		130,218
100	Computer & Equip Replacement				24,137		24,137
100	Prepaid Items	-					-
100	Interest Receivable	-					-
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
102	Bond Administration		309,524				309,524
100	PERS and OPEB Reserves				1,571,713		1,571,713
100	Street Maintenance				579,289		579,289
100	Green House Gas Reduction						-
100	Museum Project				78,711		78,711
100	ALS Cert Sponsorship				12,000		12,000
100	Unassigned					1,379,548	1,379,548
100	Master Plan				23,959		23,959
111	Master Plan Fund				83,821		83,821
105	Self Insurance				7,375		7,375
		\$ -	\$ 309,524	\$ 3,745,949	\$ 2,870,531	\$ 1,379,548	\$ 8,305,553

Actual General Fund Balance 06/30/2020

**General Fund Balance and Staff Allocation Recommendations
Projected As of: 06/30/2020**

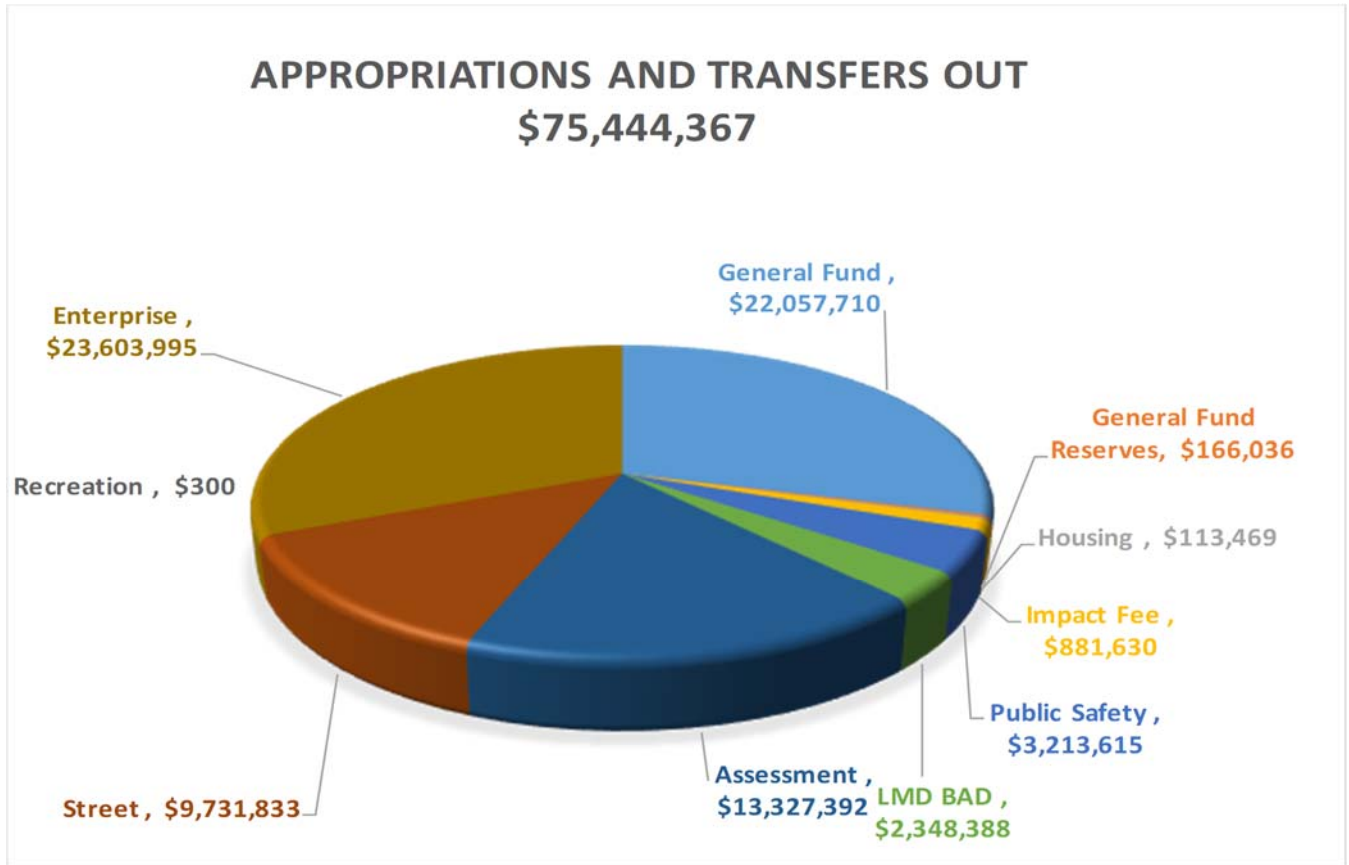
	Restricted			Committed			Assigned										Unassigned		Total						
	FUND102	Fund 100	FUND 101	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100		FUND 100	FUND 100	FUND 111	FUND105	FUND100	
	Bond Admin	School Resource Officer	Emergency Contingency	Future Capital Projects	Vehicle Replacement	Comp & Equip Replacement	Facility Maintenance	Master Plan	Park Maintenance	Website Upgrade	PERS and OPEB RESERVES	Street Maintenance	Museum Project	ALS Cert Sponsorship	Master Plan Fund Bal	Self Insurance	Unassigned								
AUDITED FY 2018	243,828	54,916	3,668,980	243,342	130,218	24,137	40,957	40,875	6,357	38,736	1,571,713	579,289	78,711	12,000	64,959	7,159	828,596								7,634,774
FY 2019 Revenue	192,689	-	59,498	-	-	-	-	-	-	-	-	-	-	-	1,055	116									
FY 2019 Usage	(146,881)	-	(2,529)	(23,477)	-	-	-	(3,122)	-	-	-	-	-	-	-	-	464,367								
Reallocated Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,351)								
AUDITED FY 2019	289,636	54,916	3,725,949	219,865	130,218	24,137	40,957	37,753	6,357	38,736	1,571,713	579,289	78,711	12,000	66,014	7,275	1,289,612							8,173,139	
Budgeted-Rev	183,786	-	20,000	-	-	-	-	-	-	-	-	-	-	-	17,807	100	19,661,072								
Budgeted-Exp	(163,898)	-	-	(1,523)	-	-	-	(13,794)	-	-	-	-	-	-	-	-	(19,571,136)								
Reallocated Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
PROJECTED FY 2020	\$ 309,524	\$ 54,916	\$ 3,745,949	\$ 218,342	\$ 130,218	\$ 24,137	\$ 40,957	\$ 23,959	\$ 6,357	\$ 38,736	\$ 1,571,713	\$ 579,289	\$ 78,711	\$ 12,000	\$ 83,821	\$ 7,375	\$ 1,379,548							8,305,553	
Budgeted-Rev	178,690	-	20,000	-	-	-	-	-	-	-	-	-	-	-	100	100	21,880,870								
Budgeted-Exp	(166,036)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(22,057,710)								
Reallocated Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
PROJECTED FY 2021	\$ 322,178	\$ 54,916	\$ 3,765,949	\$ 218,342	\$ 130,218	\$ 24,137	\$ 40,957	\$ 23,959	\$ 6,357	\$ 38,736	\$ 1,571,713	\$ 579,289	\$ 78,711	\$ 12,000	\$ 83,921	\$ 7,475	\$ 1,202,708							8,161,567	

**City of Patterson
Citywide Budget
FY 2020-21 Proposed Budget**



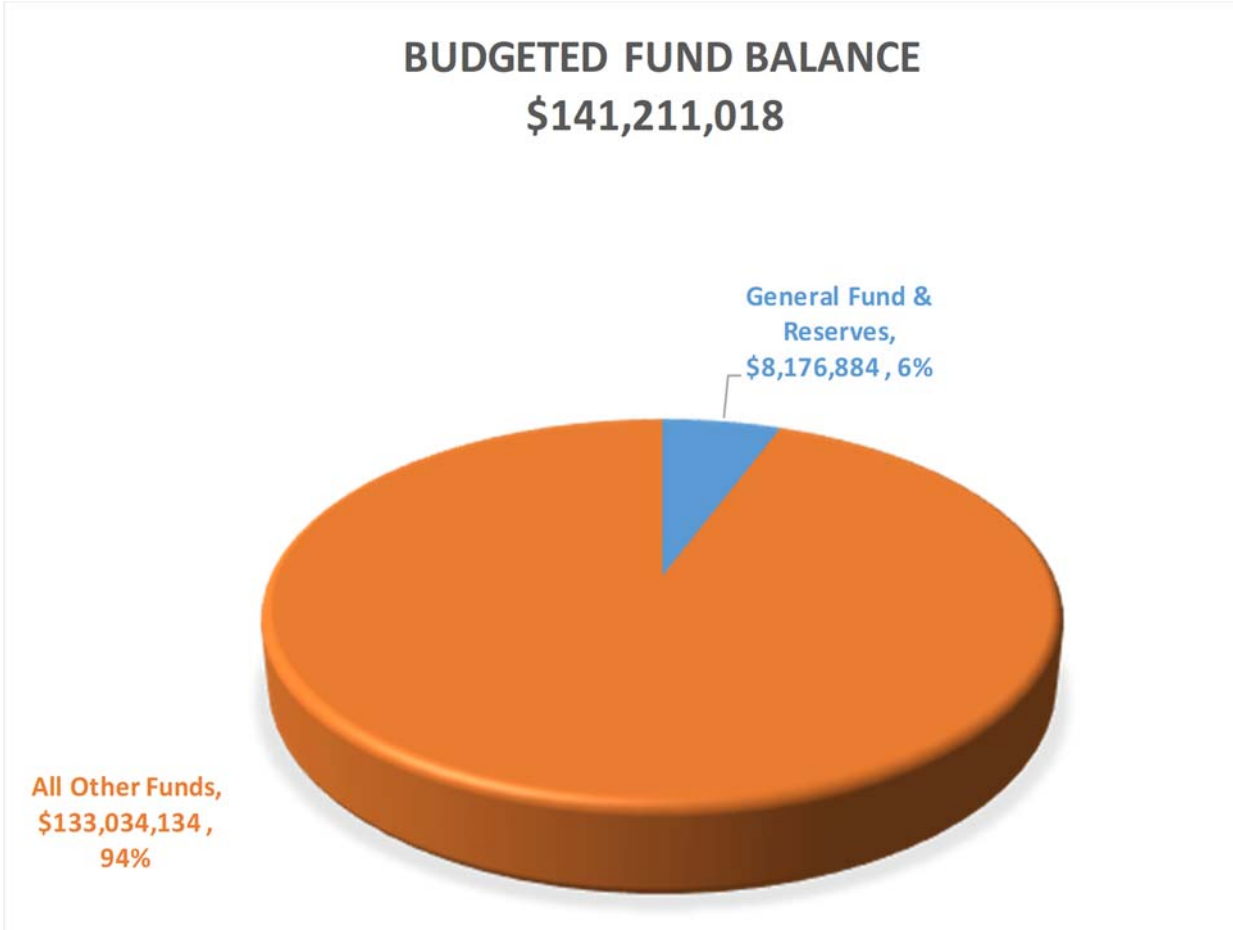
Fund	Revenue and Transfers In
General Fund	\$ 21,880,870
General Fund Reserve	198,890
Housing	309,655
Impact Fee	1,455,788
Public Safety	2,450,719
LMD BAD	2,328,492
Assessment	10,842,189
Street	8,314,279
Recreation	201,889
Enterprise	19,510,351
Total	\$ 67,493,122

**City of Patterson
Citywide Budget
FY 2020-21 Proposed Budget**



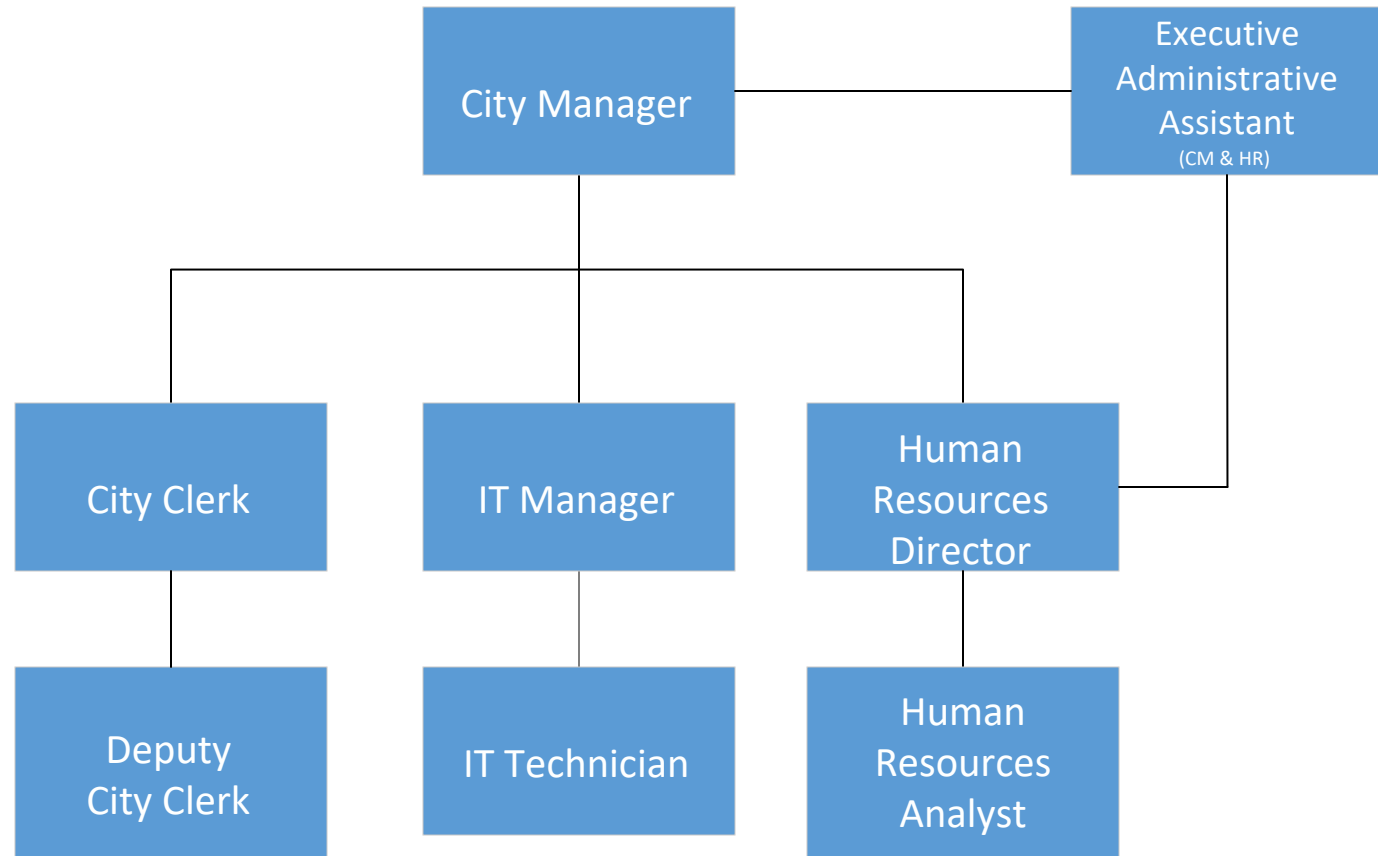
Fund	Appropriations and Transfers Out	
General Fund	\$	22,057,710
General Fund Reserve		166,036
Housing		113,469
Impact Fee		881,630
Public Safety		3,213,615
LMD BAD		2,348,388
Assessment		13,327,392
Street		9,731,833
Recreation		300
Enterprise		23,603,995
Total	\$	75,444,367

**City of Patterson
Citywide Budget
FY 2020-21 Proposed Budget**



**FY 2020-21 Projected
City Wide Fund Balance**

General Fund & Reserves	\$	8,176,884
All Other Funds	\$	133,034,134
Total Funds	\$	<u>141,211,018</u>



ADMINISTRATION DEPARTMENT



City of Patterson

2020-21 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; coordinated a successful partnership with the PJUSD to purchase the land for our future Centennial Park and Community Center; successfully acquired \$350,000 in HEAP funding through CSOC for construction of Naomi's House, obtained \$50,000 from the County for HOST House to build a commercial kitchen; successfully provided a balanced budget (2018/2019) to council; promoted the City's great attributes in City development to attract future businesses and assisted our less fortunate homeless residents.

Hired a new IT Manager and IT Technician II ; conducted an array of city-wide training to enhance employee development to include Active Shooter Training, Working with Multi-generations and more; Conducted successful meet and confers for successor Memorandums of Agreements for LOCAL 4577, AFSCME and PMMEA; and 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. In 2019 processed a total of 110 public records requests.

The Citywide Document Imaging System, Laserfiche Storage was moved to the Cloud. Only 10% of Laserfiche remains on the City server. This project/process will give the City more storage for archiving citywide documents and will bring the City into compliance with regards to how we store/archive data; WORM (Write Once Read Many) Compliance Archiving.

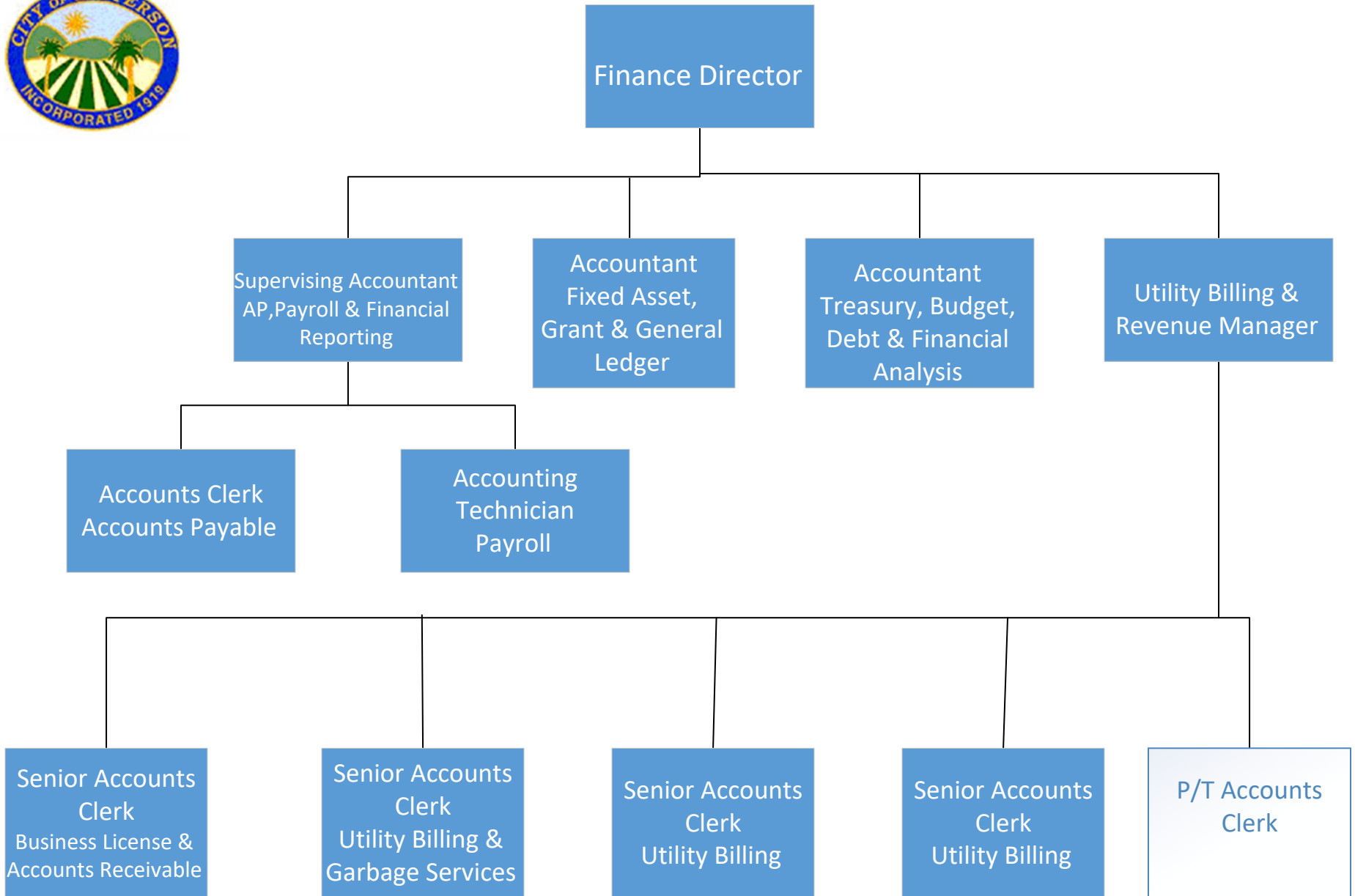
The City Hall Council Chambers Audio System was improved/updated. Purchased necessary equipment and supplies to upgrade the Council Chambers audio system. Original audio system had not been upgraded since City Hall originally opened in 2005. Audio system is used by the

City Council, Planning Commission, staff and sometimes the public. The system is used for recording and streaming Council meeting videos to Comcast Cable Channel 7. Researched and installed a time clock in the City Council Chambers. **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 by applying for applicable grants; continue working with the Stanislaus Homeless Alliance to decrease our homeless population; attract competent professional consultants to complete the final design of the Centennial Park; continue efforts to improve the center building museum. Develop the IT Division including advanced IT services. implement the new Succession Plan to determine current and future staffing needs to include conducting a needs assessment and gap analysis.; implemented progressive recruitment strategies to attract qualified staff with a positive culture and competitive salaries and benefits; continue to foster an environment that encourages career development, continue to improve city-wide customer service; continue the development of the Human Resources Department by hiring part-time Human Resource Coordinators ; and continue training city employees to better serve the community.

Continue to attract qualified staff with a positive culture and competitive salaries and benefits; foster an environment that encourages career development, Continue efforts to complete an agreement with Stanislaus County to foster support of the City of Patterson's NWP annexation.

Reviewing a module and cost of a system for social archiving of our City's Instagram and Facebook accounts; this is becoming an issue with cities who are not able to provide a public record of their social media. Manteca, Lathrop, Atwater, Los Banos Police and Livermore have already made it a priority to archive their social media. This system is highly recommended and being used by cities as a preventive measure in case of litigation. **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 and IT Department) 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; provide innovative attraction tools to attract more businesses to the downtown business area.

Source of Funding: General Fund



FINANCE DEPARTMENT



City of Patterson

2020-21 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 Counter Credit Card payment for business license and permits.
- Updated User Fee Study to produce defensible indirect cost rate proposal (ICRP) and User Fee.
- Issued 2019A and 2019B Water Revenue Bond to fund Water capital projects.
- Developed and revised policies and procedures to keep current, relevant and align with City's strategic plans.
- Implemented process improvement initiatives for Payroll and CalPERS reporting.
- Remediated CalPERS audit findings impacted 153 records from 2012 to current.

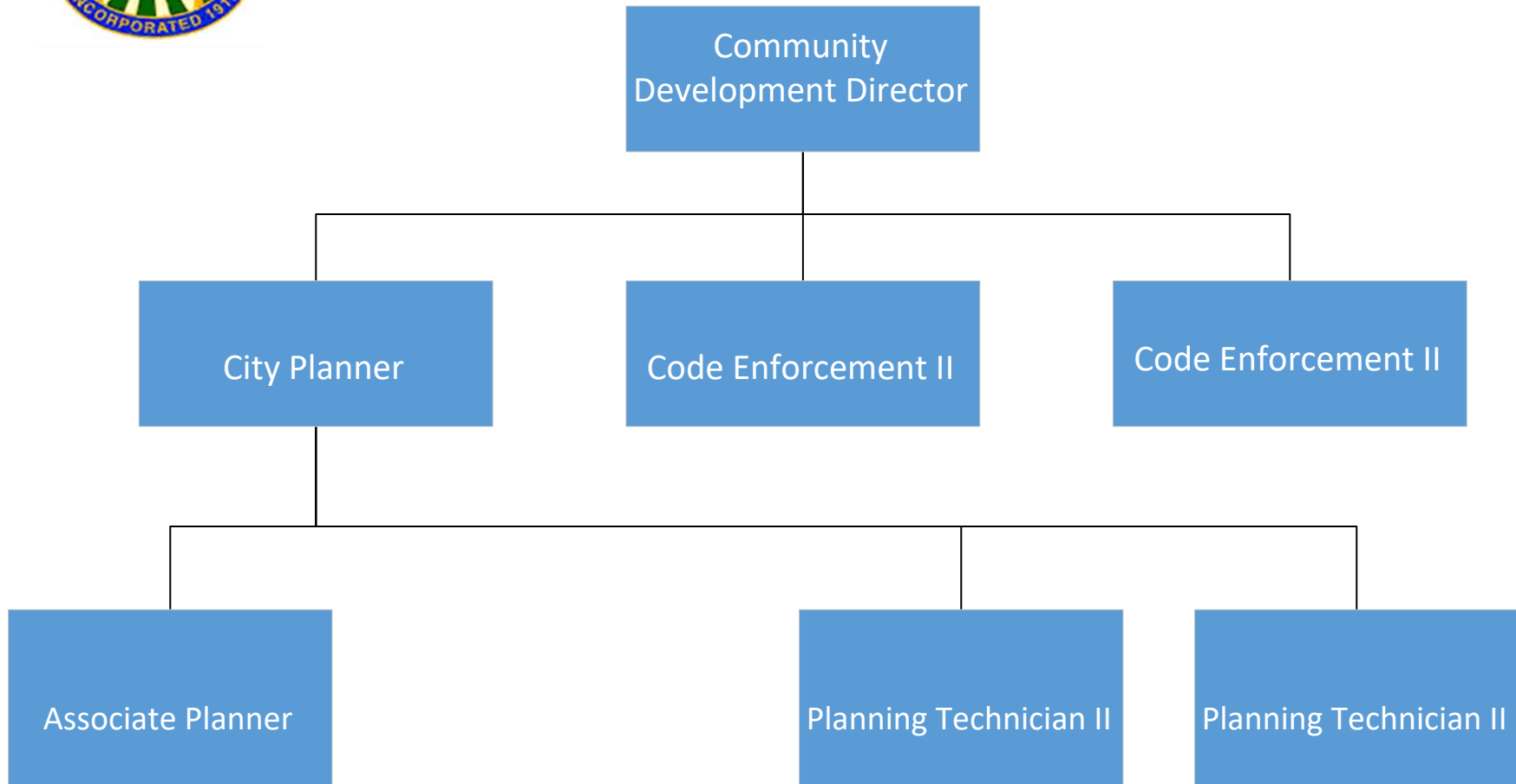
Current Year Goals:

- Establish automated teller machine (ATM) at City Hall lobby to facilitate customer needs.
- Implement Finance procedure and policy related to Cannabis Pilot Project Program.
- Implement Badger-Beacon Meter Read integration to Springbrook financial system.
- Implement Perfect Mind Credit Card integration to Springbrook financial system.
- Update various Finance division policies.

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

2020-21 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:

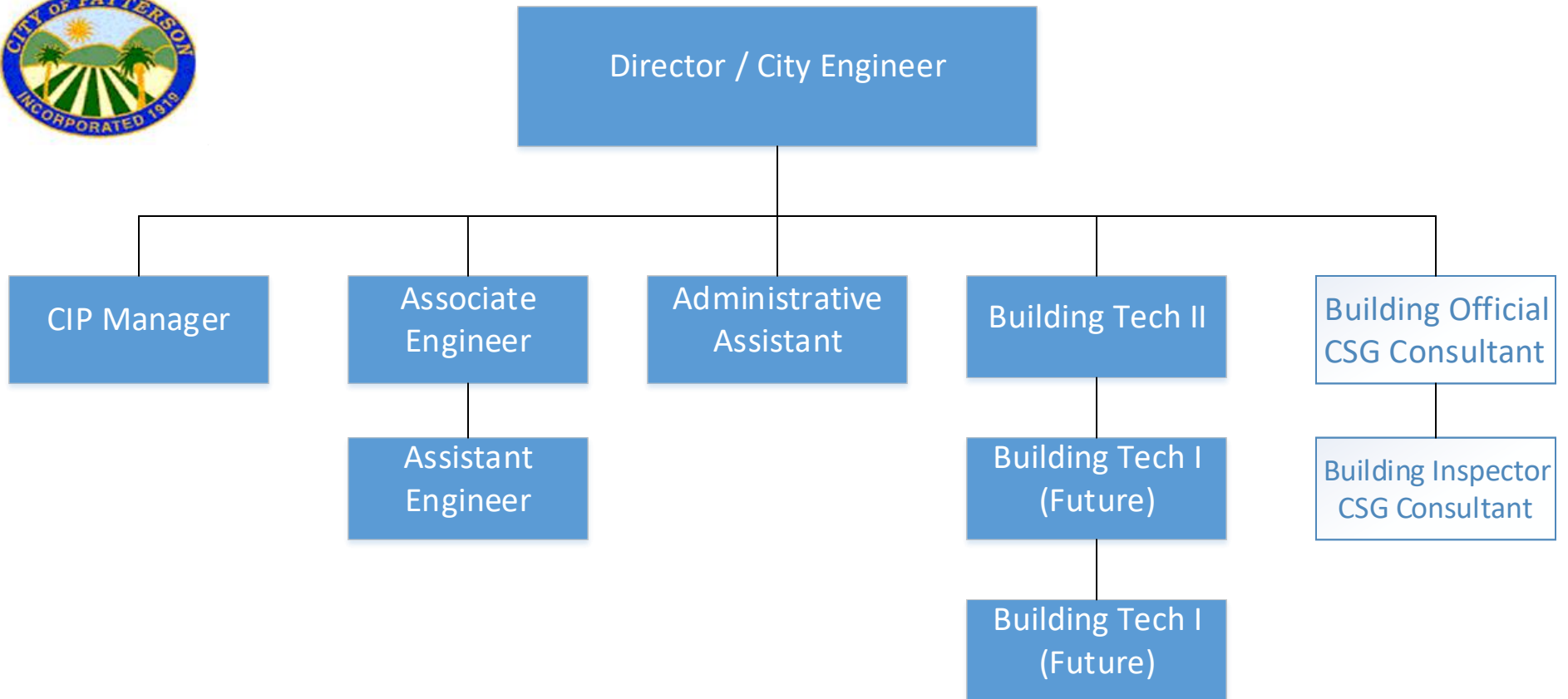
The Community Development Department performs a variety of services intended to protect, maintain and develop an attractive, safe and healthy community and vibrant and diverse economy. Responsibilities include project analysis for property development and use review. It is staff to the Council, Planning 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, La Quinta Hotel, Landon Lane Apartments in the Villages, 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. Complete 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. Complete the Zacharias Master Plan and associated annexation.

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.

Source of Funding: General Fund (100)



ENGINEERING, BUILDING, CAPITAL PROJECTS DEPARTMENT



City of Patterson

2020-21 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, local and State law to build safe, well, and efficient.

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 documents, project management, construction management, oversight of capital projects, and preservation of the City's survey monuments and benchmarks. 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 continued to see a steady increase in building permits over the past fiscal years and continues to streamline the permitting process and providing efficient customer services for inspections and plan check. CSG Building Services

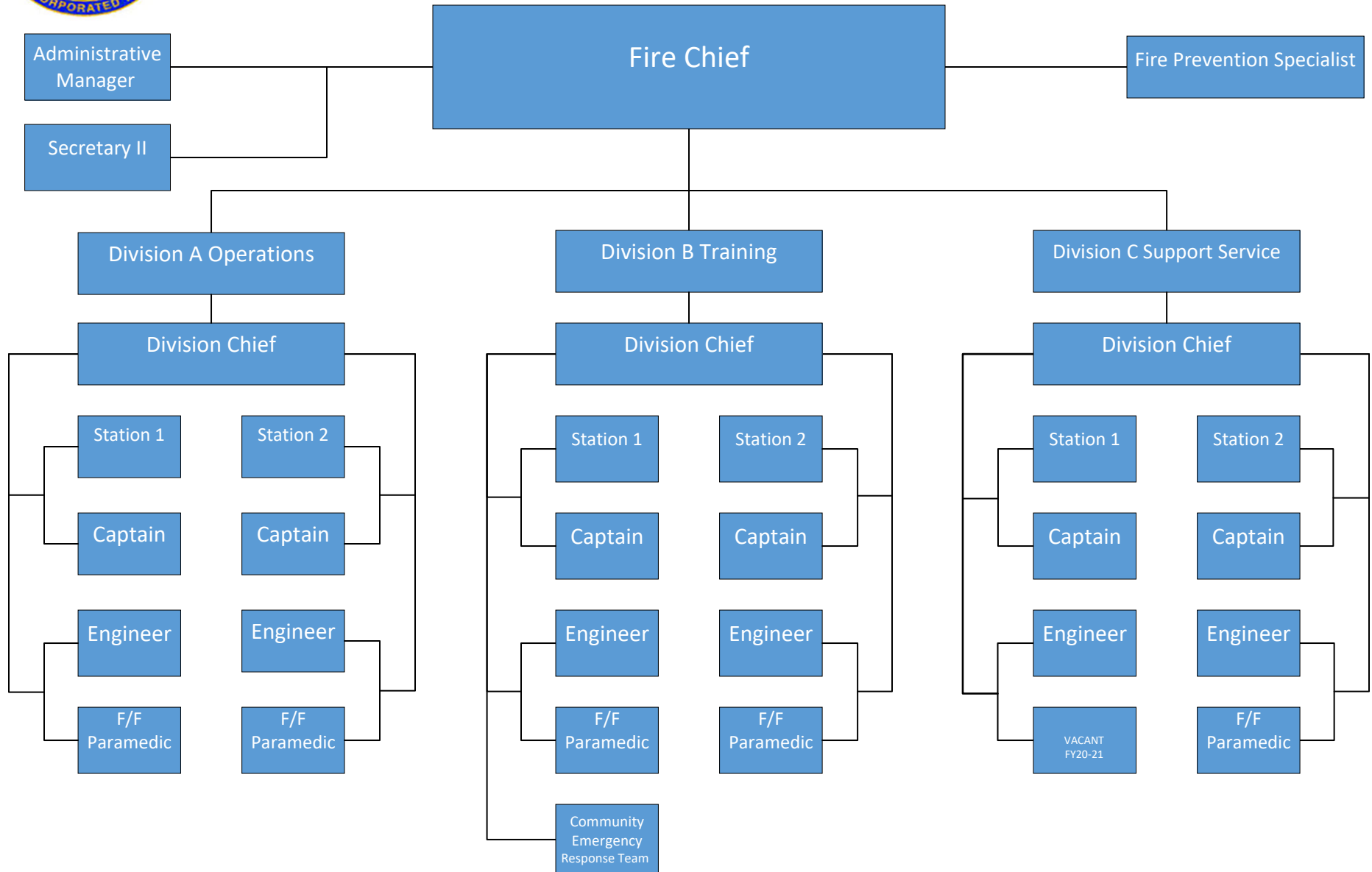
continues to assist the City with plan review and building inspections. CSG has allowed the department to provide limited over-the-counter plan approval for expedited plan checking.

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 single family residential offsite and onsite improvements as well as high density apartment complexes, Patterson Logistics Offsite Improvements, and Mini Golf at Villa Del Lago. Capital projects that got underway or continued with design were Salado Ave and 7th Street Intersection Improvements, City Wide Striping, Kinshire Water Line Replacement and Road Reconstruction (Phase-1), Las Palmas Ave Overlay, Rogers Road/Delta Mendota Canal Bridge Replacement, and the Well #14 project. Engineering is providing inspection services and construction management and/or review for projects that are currently under construction, will start construction in 2020 or have been recently completed are Black Gulch Culvert at DMC, Gateway Tank Recoating, Communications Tower at Fire Station #2, Patterson Family Pharmacy, JDI Farms Annex, Hamen Express Service Station, 9th Street/Heartland Ranch Ave Intersection Alignment Safety Improvements, North Clarifier Improvements at WQCF, Las Palmas/Ward Ave Pedestrian Safety Improvements, Historic Museum Renovation, City Hall Expansion, and the Hampton Inn Hotel 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, future growth requirements, 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 Subbasin group to assure State compliance of our local subbasin's Groundwater Sustainable Plan (GSP) that will meet the State's requirements under the Sustainable Management Groundwater Act (SGMA). The GSP has been completed and submitted to the Department of Water Resources (DWR) on January 2020. Determine the most cost-effective process to treat the City's potable water for Chromium-6 if the State lowers the current MCL requirements. Continue the efforts to finalize Phase III Water Quality Control Facility (WQCF) design documents to expand the City's wastewater treatment facility 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. Continue the design and Environmental Clearance of the Rogers Road Bridge at the Delta Mendota Canal (DMC) crossing. As well as continuing our partnership with the County and Caltrans 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, Inspection Fees, General Fund, Sewer and Water Enterprise Funds, Measure L tax, State and Federal Funds.



FIRE DEPARTMENT



City of Patterson

2020-21 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: Utilizing outside funds was able to acquire Lucas Devices for Fire Apparatus and Utility vehicles to continue to improve the quality of Advance Life Support we provide.

Was able to replace a 15-year-old water rescue boat that was donated to the department with a new, larger, more powerful one that can be used County wide as part of the County wide water rescue program.

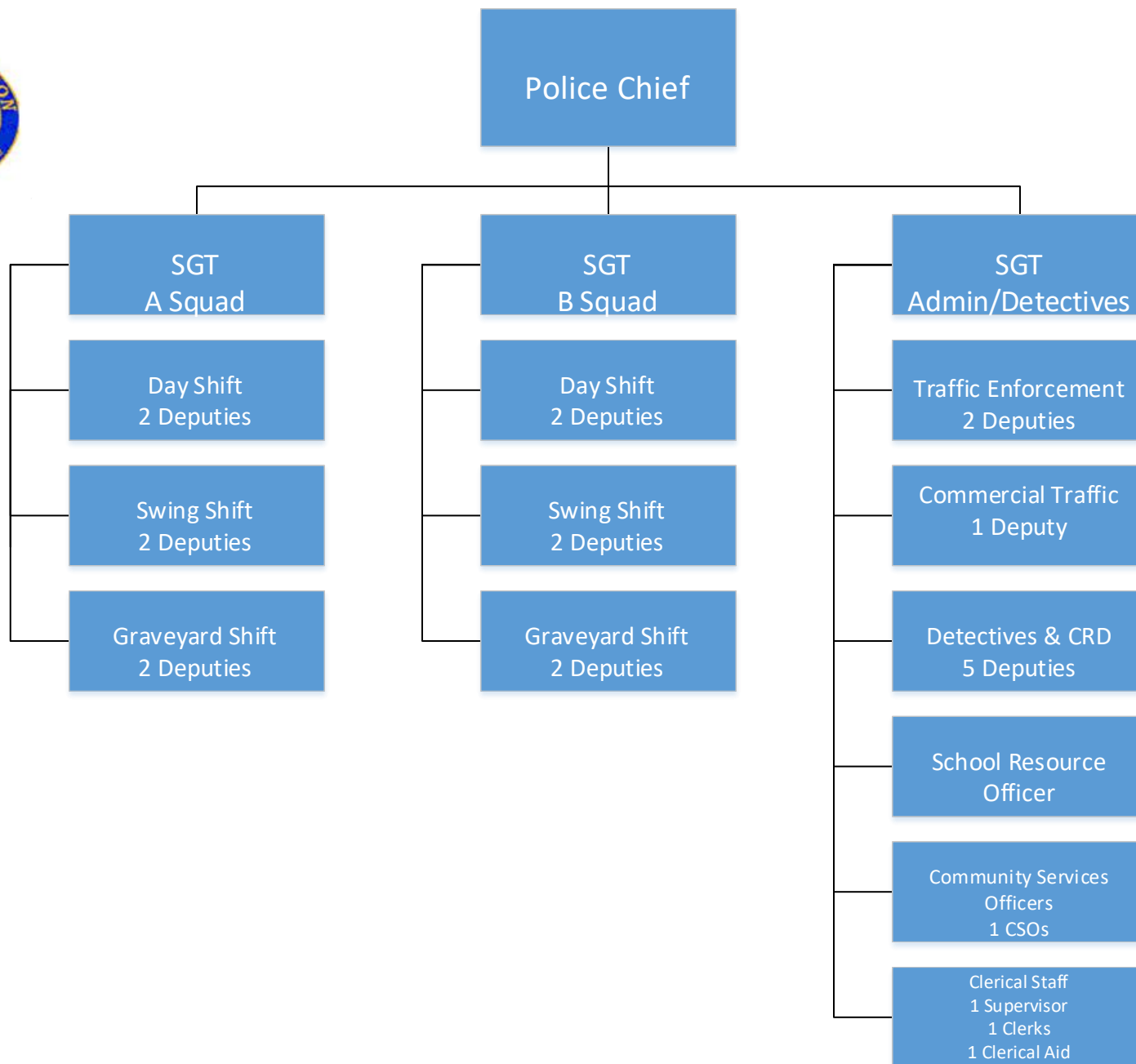
Current Year Goals: Upgrade communication equipment to new standards to improve safety for firefighters

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

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.

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



POLICE DEPARTMENT



City of Patterson

2018-19 Budget

Department: Police (100-500)

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

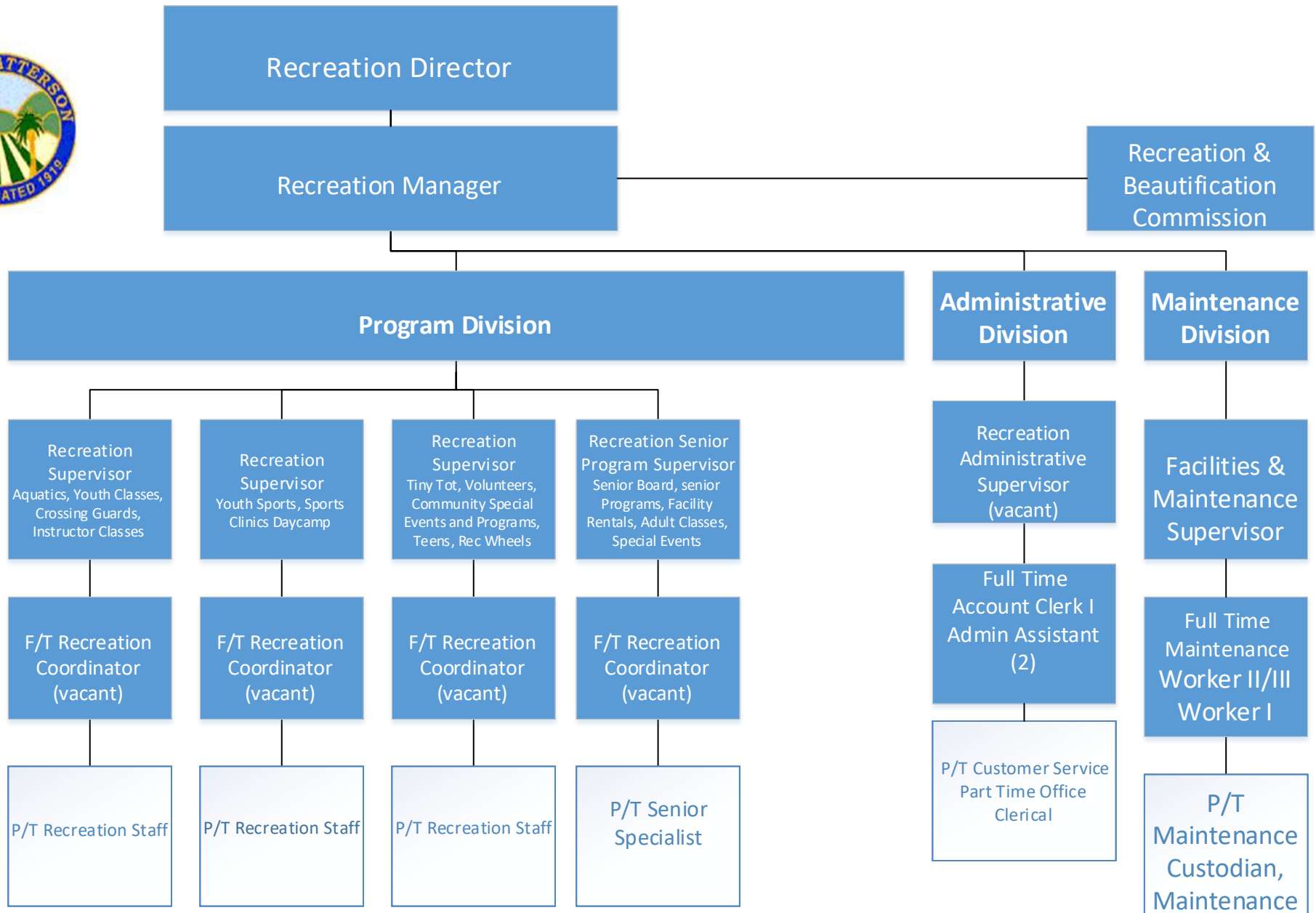
Recent Accomplishments: In the last year, Patterson has seen overall neutral movement in both Part I and Part II crime. We attribute this to a significant increase in pro-active policing and cooperation with and assistance from the community. Patterson Police Services (PPS) has added an additional Community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

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

Additional goals:

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

Source of Funding: General Fund and Public Safety Impact Fees



RECREATION AND COMMUNITY SERVICES DEPARTMENT



City of Patterson

2020-21 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. Recreation has increased access to recreation & safe neighborhoods by increasing teen programming at the Lopes Orchards De Paul Center and club programs afterschool at Patterson High School. Recreation is in partnership with Stanislaus County Health and Local Physicians, developing the Park RX program, engaging local Physicians to prescribe Recreation & fitness to their youth patients to assist with health and obesity problems. This Program begins in January 2020.

Community Livability & Quality of Life: Build Facilities and partnerships Recreation supports the development and completion of projects at 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 7,800 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 2019/20 including Adult Volleyball, Healthy walks, 49er Flag Football, splash ball, youth cooking, with a total of over 146 Community youth and adult Programs overall. Recreation provided the 3rd annual Farm to Fork Dinner Fundraiser and raised \$26,000 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, Volleyball and Walking programs and increased attendance in adult sports.

Current Year Goals:

- Continue plans for the development of the Community with new community wide special events and fundraising for youth scholarships.
- 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 and expansion of the Aquatic Center to enhance recreational programming, tournaments and Economic Development in Patterson.

Source of Funding: General Fund, Program Fees, Donations & Sponsorships



City of Patterson

2020-21 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

2020-21 Budget

Department: Public Works

Division: Administration

Mission Statement: The mission of the Administrative Division is to provide support, coordination and direction for the seven 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: Completed 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 the Urban Forest Master Plan; Worked with Engineering to complete Water, Sewer, Storm, and Transportation Capital Improvement (CIP) Projects budgeted in FY 2019/20; 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; working on a new RFP for Vegetation Management Services; Continued with efforts to ensure City compliance with SGMA including Council adoption of GSP (Groundwater Sustainability Plan); 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; Implement a City-wide User Fee Study Continue Efforts to ensure City



City of Patterson

2020-21 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

2020-21 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 65%. 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

2020-21 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

2020-21 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 of an updated 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

2020-21 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

2020-21 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. Implementation 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

2020-21 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

2020-21 Budget

Department: Public Works

Division: Urban Forestry (100-781)

Division Description: The City's Urban Forestry Division is responsible for the maintenance of 13,800 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; Completed the planting of 1,000 new grant funded trees. 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 and City Council 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; continue to hold Arbor Day events; Implement the new Urban Forest Master Plan.

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



City of Patterson

2020-21 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); Completed a Garbage Fund Financial Analysis, considering new rates to cover operational expenses, mandated requirements and ensure long term sustainability of the fund. **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.

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



City of Patterson

2020-21 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 permit; Secured funding for new WQCF Administration building; 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.

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

2020-21 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

2020-21 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

2020-21 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; installed new VFD at Keystone Well.

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; 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 2020-2021

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
100-000-5001	Property Tax - Current Secured	\$ 2,597,794	\$ 2,742,658	\$ 2,834,225	\$ 2,907,216			\$ 2,907,216	\$ 2,975,936
100-000-5002	Property Tax - Current Unsecured	139,122	143,094	292,400	151,679		19,000	170,679	307,020
100-000-5004	Property Tax - Delinquent	3,708	2,861	3,616	3,032			3,032	3,796
100-000-5006	Property Tax - Supplemental	56,729	56,342	75,301	59,723			59,723	79,065
100-000-5007	Property Tax - Miscellaneous	700	397	456	421			421	479
100-000-5010	Real Estate Transfer Tax	102,403	98,729	130,961	104,652			104,652	137,509
100-000-5020	Sales & Use Tax	5,445,607	4,967,059	5,771,826	5,474,804	373,000	278,713	6,126,517	5,698,104
100-000-5021	Sales & Use Tax-PubSaf (Prop172)	57,019	60,476	65,538	64,104		(9,831)	54,273	43,418
100-000-5025	Transient Occupancy Tax (TOT)	136,612	130,446	134,752	211,455		(80,000)	131,455	113,191
100-000-5030	Franchise Fees	274,792	206,354	205,047	200,000			200,000	220,000
100-000-5180	Cannabis Pilot Program	-	91,140	602,060	1,606,852	(1,000,000)		606,852	821,232
	Total Taxes	\$ 8,814,485	\$ 8,499,555	\$ 10,116,182	\$ 10,783,938	\$ (627,000)	\$ 207,882	\$ 10,364,820	\$ 10,399,750
100-000-5100	Business License	\$ 106,933	\$ 120,783	\$ 117,452	\$ 125,000			\$ 125,000	\$ 123,324
100-000-5101	Business License - Adjustment	-	-	(17)	-			-	-
100-000-5102	CASp Program Fee	855	1,217	4,315	4,000			4,000	4,000
100-000-5150	Building Permit - Residential	275,941	212,238	71,201	104,568	410,000	50,800	565,368	480,885
100-000-5151	Building Permit - Commercial	49,530	200,600	100,124	253,557		(200,000)	53,557	56,763
100-000-5158	Abandoned Prop Registration	1,310	1,230	530	2,000			2,000	2,000
100-000-5160	Plan Check	72,558	178,829	72,883	236,893		(80,000)	156,893	331,649
100-000-5161	Application Fee	33,195	25,050	23,140	35,000			35,000	35,000
100-000-5170	Encroachment Permit	4,626	6,750	7,685	5,000			5,000	5,000
100-000-5190	Other Licenses & Permits	2,383	2,555	2,408	3,000			3,000	3,000
	Total License & Permits	\$ 547,330	\$ 749,253	\$ 399,721	\$ 769,018	\$ 410,000	\$ (229,200)	\$ 949,818	\$ 1,041,621

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected	Budget 2020-21
				As of: 2018-19 Actual				Budget 2019-20	
100-000-5202	Motor Vehicle In-lieu	\$ 1,844,519	\$ 1,947,375	\$ 2,089,248	\$ 2,000,000			\$ 2,000,000	\$ 2,000,000
100-000-5206	FHA In-lieu	1,235	1,255	1,295	1,300			1,300	1,300
100-000-5208	Homeowner Property Tax Relief	31,227	31,687	32,115	32,000			32,000	32,000
100-000-5260	Abandoned Vehicle	13,876	12,320	12,645	12,500			12,500	12,000
100-000-5263	BSCC Alloc Realign Grant	3,558	(6,950)	-	-			-	-
100-000-5267	San Joaquin Air District Grant	2,700	20,000	-	20,000	30,000		50,000	100,000
100-000-5268	CARES CoronaVirus Relief Grant	-	-	-	-			-	779,059
100-000-5269	FEMA COVID 19 grant	-	-	-	-			-	125,000
100-000-5270	COPS - AB 3229 SLESF	129,324	139,416	148,747	140,000		27,300	167,300	140,000
100-000-5274	Federal DOJ Funds (SDEA Agrmt)	-	641	-	1,000			1,000	1,000
100-000-5275	Grant County-Tire Amnesty	-	550	1,119	2,500	2,180		4,680	2,500
100-000-5277	State (Beverage) Grant	(1,627)	1,986	6,481	5,668			5,668	-
100-000-5280	State Mandated Cost Reimb	10,237	9,138	791	10,000	7,918		17,918	10,000
100-000-5289	County Sustainability Grant	-	-	-	-			-	-
100-000-5285	Fire District Reimbursement	378,043	359,274	335,542	397,471			397,471	425,569
100-000-5286	Crossing Guard Reimbursement	58,823	58,609	60,165	72,468		(20,430)	52,038	65,000
100-000-5291	Stan Cnty-Crowslanding Security	18,150	19,800	11,550	-			-	-
100-000-5292	Cal Fire Urban and Comm Forestry Grant	63,285	87,094	19,333	121,483			121,483	-
100-000-5293	Patterson Joint Unified School District Grant	15,300	6,175	2,324	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	-	-	-	107,000			107,000	-
100-000-5296	Safer Grant - Federal	-	48,216	183,389	196,900			196,900	196,901
100-000-5297	Cal Recycle Grant - State	-	-	-	163,944			163,944	-
100-000-5298	Prop 68 Grant - State	-	-	-	100,000		(100,000)	-	100,000
100-000-5299	Urban Greening Grant - State	-	-	-	-			-	1,871,945
Total Inter-Governmental		\$ 2,572,145	\$ 2,740,083	\$ 2,904,742	\$ 3,389,234	\$ 40,098	\$ (98,130)	\$ 3,331,203	\$ 5,867,274

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected	Budget 2020-21
				As of: 2018-19 Actual				Budget 2019-20	
100-000-5300	Administration Fee	\$ 16,463	\$ 75,701	\$ 60,216	\$ 38,580			\$ 38,580	\$ 50,793
100-000-5305	Return Check Charge	3,970	4,445	3,220	4,000			4,000	4,000
100-000-5306	Credit Check Fee	12	24	34	30			30	30
100-000-5308	Copies & Maps	405	301	546	500			500	500
100-000-5310	Developer Reimbursements	-	-	-	197			197	-
100-000-5315	Rental Income	14,784	17,424	17,424	17,280			17,280	17,280
100-000-5320	Plans & Specs	40	-	-	100			100	100
100-000-5325	Park Reservation Fees	790	1,040	1,019	3,000			3,000	3,000
100-000-5326	Senior Center Reservation Fee	16,716	14,885	21,039	20,000		1,865	21,865	20,000
100-000-5327	Walnut Grove Facility Fees	3,165	960	-	950		(103)	848	950
100-000-5328	Sports Complex Facility Fees	580	4,400	8,530	14,580		(10,655)	3,925	10,000
100-000-5329	Accident Reports	3,942	3,856	4,082	4,000			4,000	4,000
100-000-5330	Police Service-Permit Processing	665	345	452	500			500	500
100-000-5365	Weed & Mistletoe Abatement	11,850	3,543	2,465	5,000			5,000	5,000
100-000-5380	Fire Inspections	9,660	14,194	2,943	10,000			10,000	10,000
100-000-5381	Fire Plan Review	13,446	6,017	2,520	10,000		(5,000)	5,000	10,000
100-000-5382	Fire Permits	1,751	15,871	3,316	3,000		19,671	22,671	3,000
100-000-5383	Fire Other	12,425	8,179	2,129	8,000		(3,000)	5,000	8,000
100-000-5384	Charging Station Revenue	-	82	108	500	2,140		2,640	500
	Total Charges for Services	\$ 110,663	\$ 171,266	\$ 130,042	\$ 140,217	\$ 2,140	\$ 2,779	\$ 145,136	\$ 147,653

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected	Budget 2020-21
				As of: 2018-19 Actual				Budget 2019-20	
100-000-5402	Admin Reimb - Life Scan/Ins	\$ 1,070	\$ 592	\$ 216	\$ 1,500		\$ (1,402)	\$ 98	\$ 1,000
100-000-5405	Tiny Tots	3,215	4,801	4,893	6,500		(3,640)	2,860	5,000
100-000-5406	Art Classes	490	328	-	-			-	-
100-000-5410	Tennis	-	-	-	200		(200)	-	-
100-000-5415	Contract Programs	12,764	11,605	14,765	10,000		(603)	9,397	2,000
100-000-5425	Youth Sports	-	-	-	-	1,270	2,991	4,261	1,270
100-000-5427	Youth Basketball	16,072	17,346	16,395	18,000		(3,935)	14,065	15,500
100-000-5428	Youth Flag Football	9,880	11,575	9,477	-		(4,014)	(4,014)	-
100-000-5430	Youth Soccer	10,524	26,660	24,062	17,500		(85)	17,415	12,000
100-000-5450	Adult Sports	11,246	11,985	13,202	21,700		(16,728)	4,972	21,700
100-000-5455	Community Programs	293	229	616	500		(500)	-	500
100-000-5472	School Reimbursement Pool Heating	-	9,999	11,492	24,500		(4,708)	19,792	40,000
100-000-5473	Youth Commission/Development	-	-	1,969	500			500	400
100-000-5475	New Programs	4,243	2,877	437	6,432	1,536	5,420	13,388	8,000
100-000-5476	Special Events	3,597	6,127	12,435	500	3,466		3,966	4,000
100-000-5478	Special Interest Classes	-	-	-	6,000		(6,000)	-	3,000
100-000-5479	Other Recreation Programs	-	-	301	10,000		(9,975)	25	-
100-000-5481	Great America Tickets	737	509	162	-			-	-
100-000-5482	Swim Lessons	34,250	34,746	37,994	33,000			33,000	23,000
100-000-5483	Open Swim Fees	28,858	24,989	27,925	24,500		(5,161)	19,339	14,500
100-000-5484	Swim Team Revenue	10,407	7,975	8,195	9,600		(9,839)	(239)	9,600
100-000-5488	Concession Stand	13,424	16,002	16,750	15,000		(4,535)	10,466	15,000
100-000-5489	Day Camp	32,629	31,562	40,224	45,000		(29,868)	15,132	33,000
100-000-5490	Recreation Reimb - Training	-	-	-	150		(150)	-	150
100-000-5491	Facility Reservation Fees	2,400	4,932	660	300	1,464		1,764	2,000
100-000-5492	Advertising Fees	725	602	550	2,000		(550)	1,450	-
100-000-5493	Teen Programs	1,909	340	276	1,500		(1,500)	-	-
100-000-5498	Extreme Tuesdays	(42)	-	-	-			-	-
100-000-5499	Jr. Leader	40	-	-	375		(355)	20	-
	Total Recreation	\$ 198,730	\$ 225,780	\$ 242,995	\$ 255,257	\$ 7,736	\$ (95,337)	\$ 167,656	\$ 211,620

Account Number	Description	Audited As of:			Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
		2016-17 Actual	2017-18 Actual	2018-19 Actual					
100-000-5500	Fines - Parking	\$ 49,289	\$ 58,499	\$ 54,225	\$ 5,000	\$ 4,786	\$ 9,786	\$ 50,000	
100-000-5501	Fines - Traffic/Booking Fees	60,391	51,111	90,787	50,000		50,000	50,000	
100-000-5502	Fines - Cannabis	-	1,000	5,000	5,000		5,000	50,000	
100-000-5505	Forfeiture - Asset Seizure	-	-	-	-		-	-	
100-000-5506	Forfeiture - Stored Vehicle	28,849	26,606	23,379	30,000		30,000	30,000	
100-000-5510	Booking Fees	-	124	-	-		-	-	
100-000-5520	Code Enforcement	17,412	8,884	7,653	5,000		2,340	7,340	
	Total Fines & Forfeitures	\$ 155,942	\$ 146,223	\$ 181,043	\$ 95,000	\$ 4,786	\$ 2,340	\$ 102,126	\$ 185,000
100-000-5600	Interest Income	\$ 10,735	\$ 14,351	\$ (71,018)	\$ 15,000		\$ 15,000	\$ 15,000	
100-000-5705	Donations	-	-	-	-		-	-	
100-000-5710	Sale of Surplus/Salvage	20,709	10,431	5	2,000	2,212	4,212	-	
100-000-5789	Grading Permit	7,565	6,755	13,249	8,000		8,000	8,000	
100-000-5790	Miscellaneous Revenue	22,028	15,511	38,355	35,000	350,000	35,590	420,590	
100-000-5792	Miscellaneous Rev- Recreation	1,852	279	350	5,000		(3,563)	1,437	
100-000-5793	CPR/First Aid Revenue	3,089	2,108	889	-		-	-	
100-000-5794	Salary Reimbursements	6,943	42,963	11,840	10,000		2,191	12,191	
100-000-5795	Miscellaneous Reimbursements	321,495	20,143	753,753	20,000		20,000	20,000	
100-000-5796	Public Works Reimbursement	11,275	3,078	7,005	2,000	1,568	1,948	5,516	
100-000-5797	Reimbursement-Apricot Fiesta Security	-	-	-	-		-	-	
100-000-5798	Solar Rebate - TID	14,206	13,272	6,558	15,000		15,000	15,000	
100-000-5801	Salary Reimbursement - Fire Dept	27,008	148,883	91,525	10,000		30,488	40,488	
100-000-5802	Vehicle Use Reimb - Fire Dept	-	-	-	-		3,782	3,782	
100-000-5804	Baseball Lighting Grant	-	-	-	-		41,000	41,000	
100-000-5805	Bond Proceeds	-	2,429,000	-	-		-	-	
100-000-5999	GASB 31 Adjustment	(69,955)	(76,302)	148,346	-		-	-	
	Total Investments/Other	\$ 376,949	\$ 2,630,473	\$ 1,000,858	\$ 122,000	\$ 353,780	\$ 111,436	\$ 587,216	\$ 196,139
TOTAL REVENUE-FUND 100		\$ 12,776,244	\$ 15,162,632	\$ 14,975,584	\$ 15,554,664	\$ 191,540	\$ (98,230)	\$ 15,647,975	\$ 18,049,057

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected	Budget 2020-21
				As of: 2018-19 Actual				Budget 2019-20	
100-998-5902	From Garbage Fund	\$ 387,455	\$ 434,573	\$ 448,204	\$ 452,967			\$ 452,967	\$ 475,909
100-998-5903	From Sewer Fund	493,588	551,357	577,464	647,677			647,677	655,395
100-998-5904	From Water Fund	472,536	524,057	543,759	570,217			570,217	573,639
100-998-5905	From Gas Tax Fund	350,000	325,000	325,000	485,000			485,000	300,000
100-998-5906	From BAD Districts	57,267	55,977	131,766	79,781			79,781	57,844
100-998-5910	From CDBG	17,800	9,500	9,533	7,500			7,500	-
100-998-5911	From Fire CFD	259,080	667,695	363,011	378,686			378,686	393,221
100-998-5912	From Bond Administrative Fee	40,000	40,000	113,000	120,000			120,000	120,000
100-998-5913	From Community Facility Fee	-	-	17,100	-			-	-
100-998-5914	From LMD	217,486	1,096,363	1,091,573	1,269,269			1,269,269	1,255,805
100-998-5915	From Senior Fund	9,840	9,840	-	-			-	-
100-998-5916	From Self Insurance Reserve	58,333	-	-	-			-	-
100-998-5918	From HOME	-	-	-	2,000			2,000	-
100-998-5920	From CSA #15			4,405					-
100-998-5921	From CFD 2013-1 - Maintenance			15,865					-
	TOTAL TRANSFERS	\$ 2,363,386	\$ 3,714,362	\$ 3,640,679	\$ 4,013,097	\$ -	\$ -	\$ 4,013,097	\$ 3,831,813
100 GRAND TOTAL		\$ 15,139,630	\$ 18,876,994	\$ 18,616,263	\$ 19,567,762	\$ 191,540	\$ (98,230)	\$ 19,661,072	\$ 21,880,870

BUDGET - EXPENSES - GENERAL FUND 2020-2021

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Administration									
100-100-6001	Salaries & Wages, Full-Time	\$ 425,809	\$ 454,060	\$ 521,832	\$ 639,747			\$ 639,747	\$ 686,479
100-100-6002	Salaries & Wages, Part-Time	-	725	-	-			-	-
100-100-6005	Overtime	2,503	2,108	1,129	-			-	-
100-100-6011	Leave Payout	-	-	-	-			-	24,800
100-100-6100	FICA/Medicare - Employer	5,821	6,250	7,116	9,276			9,276	10,314
100-100-6105	Retirement	72,082	75,452	90,289	94,889			94,889	111,100
100-100-6110	Worker's Compensation	4,581	131	(473)	2,725			2,725	2,752
100-100-6115	Unemployment Insurance	12,600	2	2,922	-			-	1,392
100-100-6120	Medical Insurance	81,599	92,759	94,859	127,036			127,036	129,969
100-100-6123	Post Retirement Medical Insurance	6,659	6,254	6,096	5,837			5,837	5,107
100-100-6125	Dental Insurance	7,724	8,196	8,821	13,503			13,503	14,077
100-100-6130	Vision Insurance	1,551	1,310	1,443	1,824			1,824	1,824
100-100-6135	Life Insurance	1,942	1,980	2,099	2,564			2,564	2,319
100-100-6145	Tuition Reimbursement	-	350	-	-			-	-
100-100-6150	Auto Allowance	5,400	5,400	5,850	6,000			6,000	6,000
100-100-6155	Def. Compensation Match	4,883	10,065	17,027	23,017			23,017	22,345
100-100	Total Salary & Benefits	\$ 633,155	\$ 665,041	\$ 759,008	\$ 926,419	\$ -	\$ -	\$ 926,419	\$ 1,018,478
100-100-6222	IT Services	\$ 32,800	\$ 49,120	\$ 49,348	\$ 23,601	\$ 11,997		\$ 35,598	\$ 20,033
100-100-6240	General Contract Services	81,007	80,843	63,721	71,500			71,500	72,800
100-100-6241	General Contract Services - HR	73,361	62,403	71,185	55,000			55,000	45,000
100-100-6410	Departmental Supplies	6,939	4,025	4,484	5,000			5,000	5,000
100-100-6411	Departmental Supplies - HR	10,916	11,621	12,268	11,000			11,000	12,000
100-100-6425	Fuel	158	-	73	200			200	200
100-100-6500	Rent & Leases - Equipment	8,373	5,127	5,180	5,103			5,103	6,227
100-100-6605	Advertising	7,817	18,134	9,728	5,500			5,500	5,500
100-100-6606	Recruitment	15,129	21,723	17,183	10,000			10,000	6,000
100-100-6610	Training & Travel	14,153	7,506	15,832	16,000	8,000		24,000	19,000
100-100-6620	Dues & Publications	7,532	18,903	16,224	16,000			16,000	16,000
100-100-6700	Telephone	1,431	2,110	2,376	2,000			2,000	3,000
100-100-6701	Cannabis Expenditures	-	65,024	67,027	10,000	7,000	16,573	33,573	10,000
100-100-6702	COVID 19 Expenditure	-	-	-	-	-	50,000	50,000	904,059
100-100	Total Operation & Maintenance	\$ 259,616	\$ 346,539	\$ 334,629	\$ 230,904	\$ 26,997	\$ 66,573	\$ 324,474	\$ 1,124,819

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
100-100-7501	Computer Equipment	\$ 2,616	\$ 6,041	\$ 2,371	-			-	\$ -
100-100-7560	Machinery & Equipment Expense	5,413	-	-	-			-	-
100-100-7550	Project Restart	-	42,928	40,000	-			-	-
100-100	Total Capital	\$ 8,029	\$ 48,969	\$ 42,371	\$ -	\$ -	\$ -	\$ -	\$ -
100-100	TOTAL EXPENSES - Administration	\$ 900,800	\$ 1,060,550	\$ 1,136,009	\$ 1,157,323	\$ 26,997	\$ 66,573	\$ 1,250,893	\$ 2,143,297
Attorney									
100-115-6205	Legal Services - General Municipal	\$ 305,910	\$ 178,080	\$ 106,786	\$ 180,000			\$ 180,000	\$ 140,000
100-115-6206	Legal Services - General Litigation	70,158	83,128	294,847	100,000			100,000	75,000
100-115-6207	Legal Services - General Consulting	16,533	16,895	6,469	20,000			20,000	20,000
100-115-6208	Legal Services - HR	28,011	35,353	39,392	25,000		33,212	58,212	30,000
100-115	Total Operation & Maintenance	\$ 420,612	\$ 313,457	\$ 447,494	\$ 325,000	\$ -	\$ 33,212	\$ 358,212	\$ 265,000
100-115	TOTAL EXPENSES - Attorney	\$ 420,612	\$ 313,457	\$ 447,494	\$ 325,000	\$ -	\$ 33,212	\$ 358,212	\$ 265,000
City Council									
100-120-6002	Salaries & Wages, Part-Time	\$ 18,450	\$ 20,400	\$ 23,824	\$ 24,480			\$ 24,480	\$ 24,480
100-120-6011	Leave Payout	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
100-120-6100	FICA/Medicare - Employer	1,261	1,437	1,599	1,873			1,873	1,873
100-120-6110	Worker's Compensation	1,076	1,109	1,091	-			-	-
100-120-6120	Medical Insurance	90	180	108	-			-	-
100-120-6123	Post Retirement Medical Insurance	87	70	49	-			-	-
100-120-6125	Dental Insurance	7	12	9	-			-	-
100-120-6130	Vision Insurance	3	2	2	-			-	-
100-120-6135	Life Insurance	-	3	2	-			-	-
100-120	Total Salary & Benefits	\$ 20,974	\$ 23,213	\$ 26,684	\$ 26,353	\$ -	\$ -	\$ 26,353	\$ 26,353

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
100-120-6222	IT Services	\$ 18,049	\$ 29,093	\$ 29,032	\$ 10,515			\$ 10,515	\$ 8,731
100-120-6240	General Contract Services	60,204	61,724	53,883	50,000	(8,000)	8,900	50,900	50,000
100-120-6260	Elections	2,539	-	7,901	-			-	10,000
100-120-6410	Departmental Supplies	3,399	4,299	5,717	6,000	8,000		14,000	6,000
100-120-6607	City Promotion	22,649	16,640	23,401	10,000			10,000	10,000
100-120-6607a	City Promotion - Apricot Fiesta	-	-	-	45,000			45,000	45,000
100-120-6610	Training & Travel	12,644	10,561	15,625	16,000			16,000	20,000
100-120-6620	Dues & Publications	26,420	19,379	19,521	30,000			30,000	20,745
100-120-6699	Donations	13,307	6,937	4,504	8,000		1,705	9,705	8,000
100-120-6700	Telephones	2,749	3,402	3,503	3,000			3,000	3,500
100-120	Total Operation & Maintenance	\$ 161,959	\$ 152,036	\$ 163,086	\$ 178,515	\$ -	\$ 10,605	\$ 189,120	\$ 181,976
100-120-7550	Host House project	66,000	-	70,000	60,000	50,000	50,000	160,000	\$ 40,000
100-120-7551	Noami House Project	-	-	-	-	350,000		350,000	-
100-120	Total Capital	\$ 66,000	\$ -	\$ 70,000	\$ 60,000	\$ 400,000	\$ 50,000	\$ 510,000	\$ 40,000
100-120	TOTAL EXPENSES - Council	\$ 248,933	\$ 175,249	\$ 259,769	\$ 264,868	\$ 400,000	\$ 60,605	\$ 725,473	\$ 248,329

Finance

100-200-6001	Salaries & Wages, Full-Time	\$ 258,152	\$ 301,067	\$ 353,632	\$ 377,383			\$ 377,383	\$ 383,290
100-200-6005	Overtime	355	554	124	2,000			2,000	2,000
100-200-6011	Leave Payout	-	-	-	-			-	13,463
100-200-6100	FICA/Medicare - Employer	3,478	4,007	4,692	5,501			5,501	5,782
100-200-6105	Retirement	31,916	36,597	43,654	46,631			46,631	45,137
100-200-6106	HRA	-	-	19,564	11,333			11,333	18,499
100-200-6110	Worker's Compensation	2,797	112	(313)	1,627			1,627	1,537
100-200-6123	Post Retirement Medical insurance	4,472	4,760	5,370	4,877			4,877	4,267
100-200-6120	Medical Insurance	48,122	57,413	64,559	67,547			67,547	45,933
100-200-6125	Dental Insurance	6,033	7,947	9,247	11,282			11,282	11,762
100-200-6130	Vision Insurance	1,271	1,317	1,528	1,524			1,524	1,524
100-200-6135	Life Insurance	1,505	1,741	1,939	1,931			1,931	1,712
100-200-6145	Tuition Reimbursement	-	-	-	1,000			1,000	4,000
100-200	Total Salary & Benefits	\$ 358,102	\$ 415,516	\$ 503,996	\$ 532,637	\$ -	\$ -	\$ 532,637	\$ 538,904

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
100-200-6200	Fiscal Services	\$ 63,257	\$ 140,548	\$ 33,249	\$ 45,113			\$ 45,113	\$ 65,509
100-200-6222	IT Services	34,054	60,598	65,621	26,949			26,949	22,668
100-200-6240	General Contract Services	87,880	37,033	51,179	96,000	(6,000)	(40,000)	50,000	96,000
100-200-6300	Equipment Maintenance	-	-	-	1,000			1,000	1,000
100-200-6405	Postage	281	270	405	1,500			1,500	1,500
100-200-6410	Departmental Supplies	4,216	4,056	3,570	5,143			5,143	6,143
100-200-6500	Rents & Leases - Equipment	3,008	1,754	2,091	2,277			2,277	2,285
100-200-6605	Advertising	-	-	-	100			100	100
100-200-6610	Training & Travel	4,484	7,954	12,067	9,068	6,000	(5,700)	9,368	16,068
100-200-6620	Dues & Publications	950	980	1,240	1,629			1,629	1,629
100-200-6625	Medical Services	475	325	195	100			100	100
100-200-6700	Telephone	-	-	-	-		700	700	1,400
100-200	Total Operation & Maintenance	\$ 198,611	\$ 253,518	\$ 169,618	\$ 188,879	\$ -	\$ (45,000)	\$ 143,879	\$ 214,402
100-200-7501	Computer Equipment	\$ 1,577	\$ 3,481	\$ -	\$ 4,000			\$ 4,000	\$ 4,000
100-200-7560	Machinery & Equipment Expense	1,455	4,137	-	7,000			7,000	-
100-200	Total Capital	\$ 3,032	\$ 7,619	\$ -	\$ 11,000	\$ -	\$ -	\$ 11,000	\$ 4,000
100-200	TOTAL EXPENSES - Finance	\$ 559,745	\$ 676,653	\$ 673,613	\$ 732,517	\$ -	\$ (45,000)	\$ 687,517	\$ 757,306

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Non Departmental									
100-250-6221	Consulting Services	\$ -	\$ 10,759	\$ 4,132	\$ -			\$ -	\$ 5,000
100-250-6222	IT - Services	149	-	-	-			-	-
100-250-6230	Property Tax Admin Services	46,013	47,265	49,343	49,342			49,342	49,342
100-250-6231	Sale Tax County Allocation-Annex Area	77,335	49,419	39,179	71,513			71,513	71,513
100-250-6240	General Contract Services	2,113	1,051	3,707	4,000			4,000	4,000
100-250-6250	Insurance	105,330	101,873	114,358	137,892			137,892	165,439
100-250-6400	Office Supplies	13,914	15,794	15,298	15,000			15,000	20,000
100-250-6401	IT - Computer Supplies	-	1,046	-	-			-	-
100-250-6402	IT - Supplies	-	-	-	-		480	480	-
100-250-6405	Postage	11,952	11,537	11,405	14,500			14,500	15,000
100-250-6500	Rents & Leases - Equipment	1,471	1,711	2,094	2,393			2,393	1,759
100-250-6635	Bank Service Charge	1,235	7,112	7,579	7,500			7,500	7,500
100-250-6636	Penalty Fee	-	-	1,600	-			-	-
100-250-6680	Grant Expenditure - Bev Container	464	4,861	6,481	5,668			5,668	5,668
100-250-6681	Grant Expenditure - Tire Amnesty	550	-	1,119	2,500			2,500	2,500
100-250-6685	Grant Exp SJVAPCD Grant	-	(1,500)	53,285	-			-	-
100-250-6700	Telephone	11,389	10,524	11,892	13,000			13,000	13,000
100-250-6896	Cash Over /Short	(225)	45	(55)	-			-	-
100-250-6897	Cash Over /Short Recreation	19	(21)	23	-			-	-
100-250-6899	Miscellaneous Expense	140	13,908	10,538	500			500	500
100-250	Total Operation & Maintenance	\$ 271,850	\$ 275,384	\$ 331,977	\$ 323,808	\$ -	\$ 480	\$ 324,288	\$ 361,221
100-250-7565	Community Center with park	\$ -	\$ 2,502,294	\$ -	\$ -			\$ -	\$ -
100-250	Total Capital	\$ -	\$ 2,502,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-250-8007	Principal Expense - Capital One	\$ -	\$ -	\$ 125,882	\$ 130,288			\$ 130,288	\$ 134,848
100-250-8107	Interest Expense - Capital One	-	-	83,204	78,798			78,798	74,237
100-250-8200	Cost of Issuance	-	74,731	-	-			-	-
100-250	Total Debt Service	\$ -	\$ 74,731	\$ 209,086	\$ 209,086	\$ -	\$ -	\$ 209,086	\$ 209,085
100-250	TOTAL EXPENSES - Non Depart	\$ 271,850	\$ 2,852,410	\$ 541,062	\$ 532,894	\$ -	\$ 480	\$ 533,374	\$ 570,307

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Community Development									
100-300-6001	Salaries & Wages, Full-Time	\$ 270,209	\$ 389,569	\$ 466,119	\$ 465,155			\$ 465,155	\$ 488,455
100-300-6005	Overtime	-	-	-	-			-	-
100-300-6011	Leave Payout	-	-	-	-			-	20,781
100-300-6100	FICA/Medicare - Employer	3,594	8,998	6,201	6,745			6,745	7,384
100-300-6105	Retirement	53,965	63,025	79,722	86,887			86,887	98,204
100-300-6110	Worker's Compensation	2,915	119	(369)	2,032			2,032	1,958
100-300-6120	Medical Insurance	92,708	99,256	118,415	117,893			117,893	118,267
100-300-6123	Post Retirement Medical Insurance	5,301	5,711	6,496	4,800			4,800	4,200
100-300-6125	Dental Insurance	6,933	7,927	9,713	11,105			11,105	11,576
100-300-6130	Vision Insurance	1,350	1,284	1,572	1,500			1,500	1,500
100-300-6135	Life Insurance	1,605	1,600	2,200	1,822			1,822	2,081
100-300-6145	Tuition Reimbursement	-	-	-	-			-	-
100-300	Total Salary & Benefits	\$ 438,580	\$ 577,488	\$ 690,067	\$ 697,939	\$ -	\$ -	\$ 697,939	\$ 754,406
100-300-6210	Planning Services	\$ (522)	\$ 300	\$ 1,739	\$ 24,900		\$ 3,641	\$ 28,541	\$ 12,400
100-300-6222	IT Services	40,816	26,176	31,180	10,126			10,126	9,831
100-300-6240	General Contract Services	47,410	20,268	3,314	160			160	220
100-300-6300	Equipment Maintenance	-	-	-	500			500	500
100-300-6410	Departmental Supplies	1,027	1,081	544	1,000			1,000	1,000
100-300-6411	Departmental Supplies - Planning Commission	13	-	-	100			100	100
100-300-6500	Rents & Leases - Equipment	7,643	4,997	5,023	4,947			4,947	5,888
100-300-6605	Advertising	2,814	3,432	2,808	3,000			3,000	3,000
100-300-6610	Training & Travel	848	8,664	3,916	8,700			8,700	9,565
100-300-6611	Training & Travel - Planning Commission	60	-	-	8,150	(2,500)	(3,868)	1,782	4,000
100-300-6620	Dues & Publications	2,078	2,665	3,185	5,049			5,049	5,470
100-300-6625	Medical Services	-	65	-	-			-	-
100-300-6700	Telephone	-	229	640	750			750	750
100-300	Total Operation & Maintenance	\$ 102,186	\$ 67,877	\$ 52,348	\$ 67,382	\$ (2,500)	\$ (227)	\$ 64,655	\$ 52,724
100-300-7501	Computer Equipment	\$ 2,882	\$ 1,582	\$ 172	\$ -			\$ -	\$ 2,970
100-300-7502	Office Equipment	-	-	-	-	2,500	227	2,727	500
100-300-7560	Machinery & Equipment Expense	2,456	-	-	-			-	-
100-300	Total Capital	\$ 5,338	\$ 1,582	\$ 172	\$ -	\$ 2,500	\$ 227	\$ 2,727	\$ 3,470
100-300	TOTAL EXPENSES - Community Development	\$ 546,105	\$ 646,947	\$ 742,587	\$ 765,321	\$ -	\$ 0	\$ 765,321	\$ 810,600

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Engineering, Building & Capital Projects									
100-305-6001	Salaries & Wages, Full-Time	\$ 168,242	\$ 185,860	\$ 195,988	\$ 199,768			\$ 199,768	\$ 299,562
100-305-6002	Salaries & Wages, Part-Time	-	-	-	-	26,000		26,000	-
100-305-6005	Overtime	-	-	-	-			-	-
100-305-6011	Leave Payout	-	-	-	-			-	5,649
100-305-6100	FICA/Medicare - Employer	2,258	2,471	2,595	2,897			2,897	4,426
100-305-6105	Retirement	24,726	26,096	29,317	26,986			26,986	38,234
100-305-6110	Worker's Compensation	3,646	8,621	10,358	13,711			13,711	15,194
100-305-6115	Unemployment Insurance	-	-	-	-			-	-
100-305-6120	Medical Insurance	50,622	53,236	54,665	54,768			54,768	94,106
100-305-6123	Post Retirement Medical Insurance	2,991	3,001	3,005	2,256			2,256	3,654
100-305-6125	Dental Insurance	3,913	4,457	4,444	5,219			5,219	10,071
100-305-6130	Vision Insurance	771	733	725	705			705	1,305
100-305-6135	Life Insurance	900	983	965	980			980	1,326
100-305-6145	Tuition Reimbursement	1,000	1,000	1,000	1,000			1,000	3,000
100-305	Total Salary & Benefits	\$ 259,069	\$ 286,458	\$ 303,062	\$ 308,290	\$ 26,000	\$ -	\$ 334,290	\$ 476,528
100-305-6210	Building Contract Service	\$ 261,168	\$ 349,465	\$ 241,786	\$ 300,000			\$ 300,000	\$ 180,000
100-305-6222	IT Services	26,374	24,881	25,016	10,126			10,126	8,699
100-305-6240	General Contract Services	53,514	43,155	43,713	45,000		4,657	49,657	-
100-305-6315	Vehicle Maintenance	-	7	-	-			-	-
100-305-6410	Departmental Supplies	2,334	3,053	688	4,000			4,000	4,500
100-305-6425	Fuel	57	329	81	200			200	200
100-305-6440	Uniform	181	-	-	200			200	350
100-305-6500	Rents & Leases - Equipment	2,010	3,461	3,691	3,655			3,655	3,054
100-305-6610	Training & Travel	626	45	-	2,000			2,000	4,000
100-305-6620	Dues & Publications	209	-	-	300			300	300
100-305-6625	Medical Services	270	140	-	300			300	450
100-305	Total Operation & Maintenance - Building	\$ 346,743	\$ 424,535	\$ 314,976	\$ 365,781	\$ -	\$ 4,657	\$ 370,438	\$ 201,553

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
100-306-6215	Engineering Services	\$ 989	\$ (251)	\$ 109	\$ 5,000			\$ 5,000	\$ 5,000
100-306-6222	IT Services	15,294	29,705	29,033	18,158			18,158	16,374
100-306-6410	Departmental Supplies	1,418	1,605	741	3,000			3,000	3,000
100-306-6440	Uniform	252	-	-	400			400	400
100-306-6500	Rents & Leases - Equipment	1,304	934	953	925			925	1,064
100-306-6610	Training & Travel	4,599	1,533	1,545	6,000			6,000	6,000
100-306-6620	Dues & Publications	2,883	4,109	5,523	1,950			1,950	1,950
100-306-6700	Telephone	1,425	1,373	1,279	2,000			2,000	2,000
100-306	Projects	\$ 28,164	\$ 39,008	\$ 39,183	\$ 37,433	\$ -	\$ -	\$ 37,433	\$ 35,788
100-305-7501	Computer Equipment	\$ 1,908	\$ 2,470	\$ 6,092	\$ 2,000			\$ 2,000	\$ 500
100-305-7502	Office Equipment	-	-	680	3,500	4,000		7,500	1,500
100-305-7531	Museum project	15,852	49,561	13,491	289,824			289,824	-
100-305	Total Capital	\$ 17,760	\$ 52,031	\$ 20,263	\$ 295,324	\$ 4,000	\$ -	\$ 299,324	\$ 2,000
100-305/306	TOTAL EXPENSES - Engineering, Building & Capital Projects	\$ 651,735	\$ 802,032	\$ 677,485	\$ 1,006,828	\$ 30,000	\$ 4,657	\$ 1,041,485	\$ 715,869
Code Enforcement									
100-310-6001	Salaries & Wages, Full-Time	\$ 108,931	\$ 93,632	\$ 102,249	\$ 111,896			\$ 111,896	\$ 121,132
100-310-6005	Overtime	-	-	-	-			-	-
100-310-6011	Leave Payout	-	-	-	-			-	-
100-310-6100	FICA/Medicare - Employer	1,488	1,248	1,330	1,622			1,622	1,756
100-310-6105	Retirement	23,519	18,269	19,091	20,040			20,040	23,019
100-310-6110	Worker's Compensation	2,981	6,242	7,903	11,355			11,355	12,985
100-310-6120	Medical Insurance	32,091	30,075	37,429	39,931			39,931	40,058
100-310-6123	Post Retirement Medical Insurance	2,394	2,073	1,205	1,920			1,920	1,680
100-310-6125	Dental Insurance	3,446	3,056	3,368	4,442			4,442	4,631
100-310-6130	Vision Insurance	660	514	566	600			600	600
100-310-6135	Life Insurance	720	598	680	583			583	744
100-310-6145	Tuition Reimbursement	-	779	-	2,000			2,000	2,000
100-310	Total Salary & Benefits	\$ 176,230	\$ 156,487	\$ 173,821	\$ 194,390	\$ -	\$ -	\$ 194,390	\$ 208,606

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
100-310-6222	IT Services	\$ 11,620	\$ 21,888	\$ 21,485	\$ 9,261			\$ 9,261	\$ 13,447
100-310-6240	General Contract Services	66	33	32	250			250	250
100-310-6241	Abatement Expense	11,257	10,687	890	12,500	(2,000)		10,500	12,500
100-310-6300	Equipment Maintenance	166	-	-	1,500			1,500	1,500
100-310-6315	Vehicle Maintenance	1,376	621	349	1,500			1,500	1,500
100-310-6410	Departmental Supplies	459	831	527	1,000			1,000	1,000
100-310-6411	Supplies - Graffiti Program	4,107	4,111	4,195	5,000			5,000	7,500
100-310-6425	Fuel	1,991	2,086	1,488	3,500	(800)		2,700	3,500
100-310-6440	Uniform	445	282	518	1,500	(200)		1,300	1,500
100-310-6500	Rents & Leases - Equipment	1,051	544	577	547			547	724
100-310-6610	Training & Travel	654	1,439	2,774	2,530	800		3,330	2,560
100-310-6620	Dues & Publications	85	95	95	200	200		400	400
100-310-6625	Medical Services	-	-	140	-			-	-
100-310-6226	Abandoned Vehicle	-	-	3,205	15,000	2,000		17,000	15,000
100-310-6700	Telephone	1,384	1,228	1,349	1,500			1,500	1,500
100-310	Total Operation & Maintenance	\$ 34,663	\$ 43,846	\$ 37,623	\$ 55,788	\$ -	\$ -	\$ 55,788	\$ 62,881
100-310-7501	Computer Equipment	\$ -	\$ -	\$ 914	\$ 2,000			\$ 2,000	\$ 800
100-310	Total Capital	-	-	914	2,000	-	-	2,000	800
100-310	TOTAL EXPENSES - Code Enforcement	\$ 210,893	\$ 200,333	\$ 212,358	\$ 252,178	\$ -	\$ -	\$ 252,178	\$ 272,287

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Fire - Station 1									
100-400-6001	Salaries & Wages, Full-Time	\$ 905,855	\$ 1,036,279	\$ 1,117,969	\$ 1,164,622			\$ 1,164,622	\$ 1,152,253
100-400-6005	Overtime - Suppression	199,237	230,343	174,182	244,508			244,508	198,389
100-400-6006	Overtime - Strike Team	3,272	74,363	77,081	74,000			74,000	74,000
100-400-6007	Overtime - Training	3,928	3,474	1,859	10,000			10,000	10,000
100-400-6008	Overtime - Special Operations	9,291	12,877	7,416	8,000			8,000	5,000
100-400-6011	Leave Payout	-	-	-	-			-	20,264
100-400-6015	Holiday Pay	25,995	29,889	29,752	50,547			50,547	49,374
100-400-6020	Uniform Allowance	9,991	10,992	11,013	11,360			11,360	11,360
100-400-6100	FICA/Medicare - Employer	16,129	18,722	18,735	21,330			21,330	21,969
100-400-6105	Retirement	254,995	273,227	279,242	365,219			365,219	399,179
100-400-6106	HRA	-	28,684	19,451	34,058			34,058	33,155
100-400-6110	Worker's Compensation	73,115	167,928	180,142	159,720			159,720	159,065
100-400-6120	Medical Insurance	216,623	235,875	242,614	262,990			262,990	207,539
100-400-6123	Post Retirement Medical Insurance	17,335	16,755	16,302	13,152			13,152	10,668
100-400-6125	Dental Insurance	20,078	24,364	25,164	30,427			30,427	29,404
100-400-6130	Vision Insurance	3,998	3,975	4,103	4,110			4,110	3,810
100-400-6135	Life Insurance	5,722	5,105	5,282	5,380			5,380	3,917
100-400-6145	Tuition Reimbursement	4,769	8,126	5,391	12,000			12,000	12,000
100-400-6155	Deferred Compensation	-	16,304	6,828	-			-	-
100-400	Total Salary & Benefits	\$ 1,770,331	\$ 2,197,281	\$ 2,222,527	\$ 2,471,422	\$ -	\$ -	\$ 2,471,422	\$ 2,401,346

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
100-400-6222	IT Services	\$ 50,783	\$ 73,392	\$ 77,839	\$ 29,761			\$ 29,761	\$ 25,123
100-400-6225	Public Safety Services	67,621	71,077	80,364	74,855			74,855	77,881
100-400-6230	Firefighter Intern Program	-	-	-	-			-	50,000
100-400-6231	ALS Paramedic Program	4,797	5,110	4,842	7,500			7,500	7,500
100-400-6240	General Contract Services	14,797	7,915	32,316	10,635			10,635	11,130
100-400-6241	Weed Abatement Expense	148	228	2,960	15,000			15,000	15,000
100-400-6300	Equipment Maintenance	3,938	1,391	1,071	3,000			3,000	3,000
100-400-6315	Vehicle Maintenance	21,582	26,329	21,172	20,000			20,000	20,000
100-400-6400	Office Supplies	879	458	520	1,500			1,500	1,500
100-400-6410	Departmental Supplies	4,930	3,162	6,102	8,500			8,500	9,500
100-400-6415	Small Tools/Shop Supplies	1,046	1,090	1,671	2,000			2,000	2,000
100-400-6420	Janitorial Supplies	1,175	1,530	1,237	2,500			2,500	2,500
100-400-6425	Fuel	5,609	5,199	6,670	9,500			9,500	10,000
100-400-6440	Uniform	2,120	2,700	738	2,500			2,500	2,500
100-400-6500	Rents & Leases - Equipment	4,149	5,746	5,545	5,365			5,365	5,146
100-400-6610	Training & Travel	4,498	2,984	5,835	6,191			6,191	4,000
100-400-6611	CPR / First Aid Program	1,312	1,004	1,050	1,000			1,000	1,000
100-400-6612	Community Risk Reduction Program	1,781	1,777	2,239	3,000			3,000	3,000
100-400-6613	CERT/Emergency Management Program	351	2,227	2,635	5,000			5,000	2,500
100-400-6620	Dues & Publications	2,270	2,025	2,035	2,500			2,500	2,500
100-400-6625	Medical Services	6,367	5,382	9,923	11,925			11,925	9,365
100-400-6699	Volunteer Incentives	5,560	5,166	3,000	8,000			8,000	5,000
100-400-6700	Telephone	6,006	5,553	10,124	8,000			8,000	8,000
100-400-6710	Utilities - Building	9,229	8,499	8,454	9,500			9,500	9,500
100-400	Total Operation & Maintenance	\$ 220,947	\$ 239,942	\$ 288,344	\$ 247,732	\$ -	\$ -	\$ 247,732	\$ 287,645
100-400-7501	Rope Rescue	\$ -	\$ -	\$ 1,443	\$ -			\$ -	\$ -
100-400-7503	Pagers	-	-	1,881	-			-	-
100-400-7504	Vehicles	-	-	-	4,329		(4,329)	-	21,569
100-400-7506	Computer Equipment	-	-	2,179	-			-	-
100-400-7510	Equipment	-	-	7,759	38,000			38,000	33,325
100-400-7550	Improvements Expense	-	-	-	-			-	-
100-400	Total Capital	\$ -	\$ -	\$ 13,263	\$ 42,329	\$ -	\$ (4,329)	\$ 38,000	\$ 54,894
100-400	TOTAL EXPENSES - Fire	\$ 1,991,279	\$ 2,437,223	\$ 2,524,134	\$ 2,761,483	\$ -	\$ (4,329)	\$ 2,757,154	\$ 2,743,885

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Police									
100-500-6225	Public Safety Services	\$ 3,968,872	\$ 4,316,644	\$ 4,948,330	\$ 5,217,102		\$ (121,275)	\$ 5,095,827	\$ 5,314,824
100-500-6224	Public Safety Services SRO	(295)	-	33,860	25,000		121,275	146,275	128,750
100-500-6227	State Grant - COPS	129,324	139,416	148,747	140,000			140,000	140,000
100-500-6230	Animal Control	20,061	59,941	58,679	80,000		(9,898)	70,102	125,970
100-500-6231	StanCo DEA	-	15,114	15,829	15,000			15,000	15,000
100-500-6234	BSCC Alloc Realign Grant	9,875	-	-	-			-	-
100-500-6240	General Contract Services	12,316	7,589	2,069	9,000			9,000	9,000
100-500-6300	Equipment Maintenance	1,500	-	-	5,000			5,000	5,000
100-500-6410	Departmental Supplies	2,101	-	-	3,079			3,079	3,079
100-500-6505	Rents & Leases - Building	56,866	58,572	58,964	61,261			61,261	63,080
100-500-6645	Community Outreach Supplies	-	-	-	2,000			2,000	2,000
100-500-6700	Telephone	8,517	8,667	8,037	10,000			10,000	10,000
100-500-6710	Utilities	6,416	6,526	6,607	10,000			10,000	10,000
100-500	Total Operation & Maintenance	\$ 4,215,553	\$ 4,612,470	\$ 5,281,122	\$ 5,577,442	\$ -	\$ (9,898)	\$ 5,567,544	\$ 5,826,703
100-500-7504	Vehicle	\$ -	\$ -	\$ -	\$ 4,329		\$ (4,329)	\$ -	\$ 21,569
100-500	Total Capital	-	-	-	4,329	-	(4,329)	-	21,569
100-500	TOTAL EXPENSES - Police	\$ 4,215,553	\$ 4,612,470	\$ 5,281,122	\$ 5,581,771	\$ -	\$ (14,227)	\$ 5,567,544	\$ 5,848,272

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Crossing Guards									
100-510-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ 18,170
100-510-6002	Salaries & Wages, Part-Time	-	-	-	-	-	-	-	105,187
100-510-6011	Leave Payout	-	-	-	-	-	-	-	1,048
100-510-6100	FICA/Medicare - Employer	-	-	-	-	-	-	-	8,325
100-510-6105	Retirement	-	-	-	-	-	-	-	5,526
100-510-6110	Worker's Compensation	-	-	-	-	-	-	-	73
100-510-6115	Unemployment Insurance	1,250	736	-	-	-	-	-	-
100-510-6120	Medical Insurance	-	-	-	-	-	-	-	2,861
100-510-6123	Post Retirement Medical Insurance	-	-	-	-	-	-	-	252
100-510-6125	Dental Insurance	-	-	-	-	-	-	-	695
100-510-6130	Vision Insurance	-	-	-	-	-	-	-	90
100-510-6135	Life Insurance	-	-	-	-	-	-	-	102
100-510-6145	Tuition Reimbursement	-	-	-	\$ -	-	-	\$ -	-
100-510	Total Salary & Benefits	\$ 1,250	\$ 736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,330
100-510-6300	Equipment Maintenance	-	\$ -	-	-	-	-	\$ -	-
100-510-6410	Departmental Supplies	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ 4,000
100-510-6240	General Contract Services	\$ 117,645	\$ 122,653	\$ 126,836	\$ 144,936	-	\$ (40,859)	\$ 104,077	-
100-510-6610	Training & Travel	-	-	-	-	-	-	-	1,000
100-510-6620	Dues & Publications	-	-	-	-	-	-	-	-
100-510-6625	Medical Services	-	-	-	-	-	-	-	500
100-510	Total Operation & Maintenance	\$ 117,645	\$ 122,653	\$ 126,836	\$ 144,936	\$ -	\$ (40,859)	\$ 104,077	\$ 5,500
100-510	TOTAL EXPENSES - Crossing Guards	\$ 118,895	\$ 123,389	\$ 126,836	\$ 144,936	\$ -	\$ (40,859)	\$ 104,077	\$ 147,830

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Recreation Administration									
100-600-6001	Salaries & Wages, Full-Time	\$ 170,837	\$ 299,562	\$ 307,910	\$ 317,347			\$ 317,347	\$ 347,384
100-600-6002	Salaries & Wages, Part-time, Clerical	23,564	16,960	12,035	34,824	(1,345)	(27,557)	5,923	23,484
100-600-6003	Salaries & Wages, Part-time, Maintenance		9,479	7,387	4,747		3,666	8,413	3,166
100-600-6005	Overtime	3,712	3,258	2,154	3,000			3,000	3,000
100-600-6011	Leave Payout	-	-	-	-			-	6,219
100-600-6100	FICA/Medicare - Employer	3,661	5,703	5,370	7,672			7,672	8,198
100-600-6105	Retirement	21,584	34,529	40,050	36,781			36,781	43,737
100-600-6106	HRA	-	-	-	7,606			7,606	-
100-600-6110	Worker's Compensation	3,341	2,170	2,200	1,370			1,370	1,393
100-600-6115	Unemployment Insurance	-	-	2,059	-			-	1,885
100-600-6120	Medical Insurance	33,763	51,939	57,511	63,510			63,510	56,833
100-600-6123	Post Retirement Medical Insurance	3,208	4,620	3,797	3,840			3,840	3,360
100-600-6125	Dental Insurance	4,601	7,568	5,731	8,884			8,884	9,261
100-600-6130	Vision Insurance	942	1,250	916	1,200			1,200	1,200
100-600-6135	Life Insurance	1,135	1,575	1,192	1,436			1,436	1,526
100-600-6145	Tuition Reimbursement	1,500	(1,000)	-	3,000			3,000	3,000
100-600	Total Salary & Benefits	\$ 271,847	\$ 437,613	\$ 448,311	\$ 495,217	\$ (1,345)	\$ (23,891)	\$ 469,982	\$ 513,646

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
100-600-6222	IT Services	\$ 23,484	\$ 30,185	\$ 35,829	10,943			\$ 10,943	\$ 9,159
100-600-6229	Community Complex Security	29,482	69,671	30,517	-			-	-
100-600-6240	General Contract Services	11,985	9,566	11,571	12,000		(789)	11,211	12,000
100-600-6223	Tourism	1,898	2,516	2,445	2,500			2,500	2,500
100-600-6310	Facility Maintenance	16,553	7,651	13,103	10,600		789	11,389	10,600
100-600-6315	Vehicle Maintenance	2,330	1,303	362	2,500			2,500	2,500
100-600-6410	Departmental Supplies	4,703	6,771	10,011	9,420			9,420	9,420
100-600-6425	Fuel	1,316	2,612	2,186	2,800			2,800	2,800
100-600-6440	Uniform	-	92	404	-			-	-
100-600-6500	Rents & Leases - Equipment	7,621	7,140	7,185	8,508			8,508	7,315
100-600-6505	Rents & Leases - Buildings	9,840	9,840	14,661	15,160			15,160	15,160
100-600-6605	Advertising	14,537	21,224	16,083	18,000			18,000	18,000
100-600-6610	Training & Travel	6,821	6,335	8,561	8,078		1,151	9,229	8,078
100-600-6615	Travel & Meetings	-	-	112	-			-	-
100-600-6620	Dues & Publications	1,217	1,503	1,298	1,300			1,300	1,300
100-600-6625	Medical Services	1,960	345	495	1,000			1,000	1,000
100-600-6700	Telephone	2,999	3,621	2,744	3,500			3,500	3,500
100-600	Total Operation & Maintenance	\$ 136,745	\$ 180,374	\$ 157,567	\$ 106,309	\$ -	\$ 1,151	\$ 107,460	\$ 103,332
100-600-7501	Computer Equipment	\$ -	\$ 5,790	\$ 4,544	4,500			\$ 4,500	\$ 4,500
100-600-7503	Equipment	-	-	4,483	-			-	-
100-600-7504	Vehicle	-	-	-	-	3,505		3,505	21,569
100-600	Total Capital	-	5,790	9,026	4,500	3,505	-	8,005	26,069
100-600	TOTAL EXPENSES - Recreation Adm	\$ 408,592	\$ 623,777	\$ 614,904	\$ 606,026	\$ 2,161	\$ (22,741)	\$ 585,446	\$ 643,048

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21	
				As of: 2018-19 Actual						
Recreation Programs										
100-605-6001	Salaries & Wages, Full-Time	\$ 52,428	\$ 9,282	\$ 21,274	\$ 19,235			\$ 19,235	\$ 19,812	
100-605-6002	Salaries & Wages, Part-time, Clerical	50,866	18,451	4,198	-	1,243	1,951	3,194	-	
100-605-6004	Salaries & Wages, Part-time, Programs		19,088	31,534	28,910		(8,606)	20,304	7,830	
100-605-6005	Overtime	1,219	2,029	2,093	2,000	(963)		1,037	2,000	
100-605-6011	Leave Payout	-	-	-	-			-	-	
100-605-6100	FICA/Medicare - Employer	3,206	2,522	2,857	2,520			2,520	1,916	
100-605-6105	Retirement	9,600	1,822	1,883	1,359			1,359	1,560	
100-605-6110	Worker's Compensation	938	793	1,379	84			84	79	
100-605-6115	Unemployment Insurance	1	4,025	587	-			-	2,463	
100-605-6120	Medical Insurance	12,302	1,848	3,790	3,328			3,328	3,338	
100-605-6123	Post Retirement Medical Insurance	1,210	485	329	336			336	294	
100-605-6125	Dental Insurance	1,763	361	725	777			777	810	
100-605-6130	Vision Insurance	337	61	122	105			105	105	
100-605-6135	Life Insurance	255	65	123	108			108	108	
100-605	Total Salary & Benefits	\$ 134,123	\$ 60,833	\$ 70,894	\$ 58,761	\$ 280	\$ (6,655)	\$ 52,386	\$ 40,316	

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
100-605-6222	IT Services	\$ 19,582	\$ 11,675	\$ 11,649	4,206			\$ 4,206	\$ 3,492
100-605-6410	Departmental Supplies	95	131	-	-			-	-
100-605-6605	Advertising	88	3,608	914	2,700			2,700	2,700
100-605-6610	Training & Travel	-	173	-	32			32	32
100-605-6625	Medical Services	130	130	-	500			500	500
100-605-6899	Rec Ware/Credit Card Fee	13,198	7,600	4,600	5,600			5,600	5,600
100-605-6905	Tiny Tots	-	-	-	-			-	-
100-605-6906	Art Classes	228	32	-	-			-	-
100-605-6910	Tennis	-	-	-	800			800	-
100-605-6924	Youth Development	700	(69)	-	-			-	-
100-605-6925	Youth Sports	-	-	-	-			-	-
100-605-6927	Patterson Youth Basketball	25	-	-	-			-	-
100-605-6928	Youth Flag Football	-	-	-	-			-	-
100-605-6930	Youth Soccer	9	-	-	-			-	-
100-605-6940	Contract Programs	6,753	6,373	6,982	7,800			7,800	5,800
100-605-6950	Adult Programs	-	-	-	-			-	-
100-605-6955	Community Programs	324	-	-	-			-	-
100-605-6975	New Programs	1,000	192	1,000	3,340			3,340	3,340
100-605-6976	Special Events	8,129	14,845	20,182	5,431		1,873	7,304	-
100-605-6985	Concession Stand	-	198	-	-			-	-
100-605-6988	Day Camp	-	279	-	-			-	-
100-605	Total Operation & Maintenance	\$ 50,260	\$ 45,166	\$ 45,327	\$ 30,409	\$ -	\$ 1,873	\$ 32,282	\$ 21,464
100-605	TOTAL EXPENSES - Rec Programs	\$ 184,383	\$ 106,000	\$ 116,221	\$ 89,170	\$ 280	\$ (4,782)	\$ 84,668	\$ 61,780

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Recreation Youth Development and Camps									
100-606-6001	Salaries & Wages, Full-Time	\$ 15,440	\$ 8,065	\$ 32,344	\$ 21,982			\$ 21,982	\$ 23,774
100-606-6002	Salaries & Wages, Part-time, Clerical	59,008	18,391	5,406	-	395	653	1,048	-
100-606-6003	Salaries & Wages, Part-time, Maintenance	-	536	-	-		200	200	-
100-606-6004	Salaries & Wages, Part-time, Programs	-	35,356	52,376	36,850	20,400	(19,362)	37,888	38,000
100-606-6005	Overtime	980	289	476	900	(791)		109	900
100-606-6011	Leave Payout	-	-	-	-			-	-
100-606-6100	FICA/Medicare - Employer	4,523	3,980	4,827	3,138			3,138	5,177
100-606-6105	Retirement	3,546	901	3,341	1,553			1,553	1,871
100-606-6110	Worker's Compensation	423	579	790	96			96	95
100-606-6115	Unemployment Insurance	-	650	2,526	3,636			3,636	1,131
100-606-6120	Medical Insurance	3,377	1,848	4,673	3,042			3,042	3,052
100-606-6123	Post Retirement Medical Insurance	444	306	322	384			384	336
100-606-6125	Dental Insurance	611	358	910	888			888	926
100-606-6130	Vision Insurance	116	61	151	120			120	120
100-606-6135	Life Insurance	182	62	161	133			133	133
100-606-6145	Tuition Reimbursement	-	-	-	1,000			1,000	1,000
100-606	Total Salary & Benefits	\$ 88,650	\$ 71,382	\$ 108,303	\$ 73,723	\$ 20,004	\$ (18,509)	\$ 75,218	\$ 76,516
100-606-6222	IT Services	\$ 9,070	\$ 11,674	\$ 11,613	4,206			\$ 4,206	\$ 3,492
100-606-6410	Departmental Supplies	2,138	820	1,307	1,500			1,500	1,500
100-606-6605	Advertising	404	810	402	500			500	500
100-606-6610	Training and Travel	1,578	1,208	1,509	1,621			1,621	1,621
100-606-6625	Medical Services	378	520	1,040	500			500	500
100-606-6924	Youth Action Commission	6,761	4,434	-	-			-	-
100-606-6928	Extreme Tuesdays	972	-	230	-			-	-
100-606-6929	Jr. Leader	3,150	3,658	1,706	-			-	-
100-606-6940	Contract Programs	500	-	-	500			500	-
100-606-6972	Patterson Youth Outdoor Skills Education Grant	-	-	-	-			-	-
100-606-6975	New Programs	1,061	999	398	3,465			3,465	3,465
100-606-6988	Day Camp	19,294	21,024	23,658	15,000			15,000	17,000
100-606	Total Operation & Maintenance	\$ 45,306	\$ 45,146	\$ 41,863	\$ 27,292	\$ -	\$ -	\$ 27,292	\$ 28,078
100-606	TOTAL EXPENSES - Youth Development	\$ 133,955	\$ 116,529	\$ 150,166	\$ 101,015	\$ 20,004	\$ (18,509)	\$ 102,510	\$ 104,593

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Recreation Sports									
100-607-6001	Salaries & Wages, Full-Time	\$ 39,180	\$ 78,377	\$ 110,816	\$ 62,619			\$ 62,619	\$ 53,831
100-607-6002	Salaries & Wages, Part-time Clerical	15,216	10,020	6,952	3,034		(1,367)	1,667	3,034
100-607-6003	Salaries & Wages, Part-Time Maintenance	-	375	683	-			-	-
100-607-6004	Salaries & Wages, Part-Time Programs	70,086	70,422	90,174	100,377		(32,870)	67,507	52,013
100-607-6005	Overtime	2,143	4,384	1,157	4,000	(3,357)		643	4,000
100-607-6011	Leave Payout	-	-	-	-			-	1,048
100-607-6100	FICA/Medicare - Employer	6,175	6,798	8,659	8,877			8,877	10,142
100-607-6105	Retirement	3,651	11,010	12,503	10,378			10,378	8,332
100-607-6110	Worker's Compensation	1,076	4,357	2,444	266			266	216
100-607-6115	Unemployment Insurance	-	-	4,390	140			140	3,774
100-607-6120	Medical Insurance	7,132	14,129	17,114	9,317			9,317	7,439
100-607-6123	Post Retirement Medical Insurance	1,021	1,447	1,678	1,056			1,056	756
100-607-6125	Dental Insurance	1,291	2,959	3,644	2,443			2,443	2,084
100-607-6130	Vision Insurance	322	502	612	330			330	270
100-607-6135	Life Insurance	303	535	662	371			371	302
100-607-6145	Tuition Reimbursement	-	-	-	1,000			1,000	1,000
100-607	Total Salary & Benefits	\$ 147,596	\$ 205,315	\$ 261,487	\$ 204,208	\$ (3,357)	\$ (34,237)	\$ 166,614	\$ 148,241

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
100-607-6222	IT Services	\$ 1,690	\$ 17,632	\$ 17,408	4,206			\$ 4,206	\$ 3,492
100-607-6240	General Contract Services	-	32	-	-			-	-
100-607-6410	Departmental Supplies	2,747	1,309	1,334	1,000			1,000	1,000
100-607-6605	Advertising	986	1,323	1,495	1,500			1,500	1,500
100-607-6610	Training & Travel	2,495	2,105	737	2,340		(1,151)	1,189	2,340
100-607-6625	Medical Services	1,099	715	585	1,000			1,000	1,000
100-607-6905	Tiny Tots	4,054	6,550	4,640	7,700			7,700	5,000
100-607-6924	Youth Action Commission (YAC)		162	-	-			-	-
100-607-6926	Youth Base/Softball	677	1,180	391	12,000			12,000	12,000
100-607-6927	Patterson Youth Basketball	7,633	7,391	11,634	1,000		2,991	3,991	-
100-607-6928	Youth Flag Football	6,532	7,670	6,374	3,400			3,400	2,400
100-607-6930	Youth Soccer	37,948	10,696	24,779	17,000			17,000	10,000
100-607-6940	Contract Programs	-	354	465	900			900	-
100-607-6950	Adult Programs	11,156	4,402	6,731	10,800			10,800	10,550
100-607-6955	Community Programs	1,093	680	229	900			900	-
100-607-6972	Pat Yth Outdr Sk Ed Grant Exp		23	-	-			-	-
100-607-6975	New Programs	516	4,358	8,112	7,900	(4,700)		3,200	1,115
100-607-6976	Special Events	197	400	-	-			-	-
100-607-6988	Day Camp			375					-
100-607	Total Operation & Maintenance	\$ 78,823	\$ 66,983	\$ 85,290	\$ 71,646	\$ (4,700)	\$ 1,841	\$ 68,786	\$ 50,397
100-607	TOTAL EXPENSES - Recreation Sports	\$ 226,420	\$ 272,297	\$ 346,777	\$ 275,854	\$ (8,057)	\$ (32,397)	\$ 235,401	\$ 198,638
	Aquatic Center								
100-610-6001	Salaries & Wages, Full-Time	\$ 56,847	\$ 45,876	\$ 100,061	\$ 80,314			\$ 80,314	\$ 76,131
100-610-6002	Salaries & Wages, Part-Time, Clerical	131,535	49,029	17,070	3,034		770	3,804	3,034
100-610-6003	Salaries & Wages, Part-Time, Maintenance	-	1,629	8,217	7,935		(145)	7,790	5,293
100-610-6004	Salaries & Wages, Part-Time, Programs	-	130,423	155,046	164,682	15,800	(74,009)	106,473	151,772
100-610-6005	Overtime	2,138	2,465	2,789	4,000			4,000	4,000
100-610-6011	Leave Payout	-	-	-	-			-	964
100-610-6100	FICA/Medicare - Employer	10,054	14,057	14,780	16,002			16,002	19,610
100-610-6105	Retirement	7,351	5,835	10,203	8,836			8,836	9,698
100-610-6106	HRA	-	-	-	3,803			3,803	-
100-610-6110	Worker's Compensation	2,024	3,878	5,511	5,159			5,159	4,516
100-610-6115	Unemployment Insurance	2,527	(551)	5,188	286			286	2,835
100-610-6120	Medical Insurance	15,397	15,256	22,367	12,360			12,360	20,029
100-610-6123	Post Retirement Medical Insurance	1,249	1,069	1,324	1,344			1,344	1,176
100-610-6125	Dental Insurance	1,903	1,722	3,242	3,109			3,109	3,241
100-610-6130	Vision Insurance	363	292	544	420			420	420
100-610-6135	Life Insurance	310	303	564	482			482	466
100-610-6145	Tuition Reimbursement	-	-	711	1,000			1,000	1,000
100-610	Total Salary & Benefits	\$ 231,699	\$ 271,281	\$ 347,616	\$ 312,766	\$ 15,800	\$ (73,384)	\$ 255,182	\$ 304,185

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
100-610-6240	General Contract Services	\$ 12,525	\$ 14,324	\$ 10,233	18,277			\$ 18,277	\$ 18,277
100-610-6222	IT Services	30,427	11,782	11,728	2,103			2,103	1,746
100-610-6310	Facility Maintenance	17,094	15,570	14,998	14,700			14,700	14,700
100-610-6410	Departmental Supplies	2,295	4,601	3,139	2,500			2,500	2,500
100-610-6412	Departmental Supplies - Programs	3,117	2,592	2,423	13,160			13,160	12,760
100-610-6411	Swim Team Supplies	2,610	3,013	2,252	2,390			2,390	2,390
100-610-6430	Chemicals	28,916	27,511	21,802	29,500			29,500	29,500
100-610-6435	Safety Supplies	2,655	2,758	3,858	3,300			3,300	3,300
100-610-6440	Uniform	701	1,200	1,245	2,700			2,700	2,700
100-610-6500	Rent & Leases - Equipment	860	1,143	1,749	1,383			1,383	1,251
100-610-6605	Advertising	491	455	657	500			500	500
100-610-6610	Training & Travel	961	2,317	4,043	2,800			2,800	2,800
100-610-6620	Dues & Publications	5	190	150	200			200	200
100-610-6625	Medical Services	585	1,105	2,039	1,200			1,200	1,200
100-610-6705	Utilities	23,750	27,162	36,410	40,000			40,000	40,000
100-610-6760	Permits & Fees	880	625	1,161	886			886	886
100-610-6985	Concession Stand	8,201	9,585	8,637	8,000			8,000	8,000
100-610	Total Operation & Maintenance	\$ 136,073	\$ 125,933	\$ 126,524	\$ 143,599	\$ -	\$ -	\$ 143,599	\$ 142,710
100-610-7560	Machinery & Equipment Expense	-	-	13,312	29,000		(29,000)	-	29,000
100-610	Total Capital	\$ -	\$ -	\$ 13,312	\$ 29,000	\$ -	\$ (29,000)	\$ -	\$ 29,000
100-610	TOTAL EXPENSES - Aquatic Center	\$ 367,773	\$ 397,214	\$ 487,452	\$ 485,365	\$ 15,800	\$ (102,384)	\$ 398,781	\$ 475,895

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
Hammon Senior Center									
100-611-6001	Salaries & Wages, Full-Time	\$ 95,016	\$ 69,447	\$ 109,619	\$ 119,788			\$ 119,788	\$ 119,810
100-611-6002	Salaries & Wages, Part-time, Clerical	67,240	56,226	27,259	40,768	(1,345)	(14,386)	25,038	33,208
100-611-6003	Salaries & Wages, Part-time, Maintenance	-	14,494	12,489	42,870		(29,333)	13,537	28,594
100-611-6004	Salaries & Wages, Part-time, Programs	-	22,162	40,231	42,224		(16,194)	26,030	43,482
100-611-6005	Overtime	4,688	4,993	3,573	-	697		697	-
100-611-6011	Leave Payout	-	-	-	-			-	1,928
100-611-6106	HRA	-	-	-	3,803			3,803	-
100-611-6100	FICA/Medicare - Employer	5,278	6,125	5,163	11,365			11,365	13,178
100-611-6105	Retirement	13,241	12,663	16,888	14,848			14,848	16,822
100-611-6110	Worker's Compensation	4,451	6,035	8,881	7,412			7,412	6,837
100-611-6115	Unemployment Insurance	3,744	579	7,497	-			-	377
100-611-6120	Medical Insurance	17,931	19,460	25,541	19,966			19,966	27,659
100-611-6123	Post Retirement Medical Insurance	2,134	1,539	1,089	1,920			1,920	1,680
100-611-6125	Dental Insurance	2,938	2,234	3,436	4,442			4,442	4,631
100-611-6130	Vision Insurance	564	375	575	600			600	600
100-611-6135	Life Insurance	608	486	641	607			607	743
100-611-6145	Tuition Reimbursement	500	-	-	1,000			1,000	1,000
100-611	Total Salary & Benefits	\$ 218,332	\$ 216,818	\$ 262,883	\$ 311,613	\$ (648)	\$ (59,913)	\$ 251,052	\$ 300,548
100-611-6240	General Contract Services	\$ 21,705	\$ 19,697	\$ 20,212	18,353			\$ 18,353	\$ 18,353
100-611-6222	IT Services	19,836	17,719	17,614	6,309			6,309	5,238
100-611-6310	Maintenance	23,036	21,282	24,881	25,000			25,000	25,000
100-611-6410	Departmental Supplies	5,259	2,797	2,291	2,300			2,300	2,300
100-611-6411	Departmental Supplies - Programs	8,283	8,621	7,694	8,000			8,000	10,500
100-611-6425	Fuel	1,074	839	749	1,000			1,000	1,000
100-611-6440	Uniforms	167	80	1,568	3,000			3,000	500
100-611-6500	Rent & Leases - Equipment	-	2,620	2,493	2,224			2,224	1,704
100-611-6605	Advertising	108	800	978	500			500	500
100-611-6610	Training & Travel	3,138	1,489	3,712	2,625		1,365	3,990	2,625
100-611-6620	Dues & Publications	413	279	238	200			200	200
100-611-6705	Utilities	17,460	20,441	20,140	22,400			22,400	22,400
100-611-6760	Permits & Fees	856	856	-	1,000			1,000	1,000
100-611-6955	Senior Meals Program	-	-	-	-			-	-
100-611	Total Operation & Maintenance	\$ 101,335	\$ 97,521	\$ 102,569	\$ 92,911	\$ -	\$ 1,365	\$ 94,276	\$ 91,321
100-611	TOTAL EXPENSES - Hammon Senior Center	\$ 319,668	\$ 314,339	\$ 365,451	\$ 404,524	\$ (648)	\$ (58,548)	\$ 345,328	\$ 391,868

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Teen Programs									
100-612-6001	Salaries & Wages, Full-Time	\$ 6,569	\$ 8,063	\$ 8,796	\$ 29,645			\$ 29,645	\$ 24,227
100-612-6002	Salaries & Wages, Part-time, Clerical	31,516	4,282	896	-	350	478	828	-
100-612-6004	Salaries & Wages, Part-time, Programs	-	19,615	13,249	34,758	(15,700)	(8,791)	10,267	3,900
100-612-6005	Overtime	134	289	160	500	(468)		32	500
100-612-6011	Leave Payout	-	-	-	-			-	1,398
100-612-6100	FICA/Medicare - Employer	2,364	1,883	1,176	3,096			3,096	2,131
100-612-6105	Retirement	1,530	665	1,311	8,048			8,048	7,368
100-612-6110	Worker's Compensation	180	579	421	122			122	97
100-612-6115	Unemployment Insurance	-	-	-	-			-	151
100-612-6120	Medical Insurance	1,422	1,848	1,327	4,754			4,754	3,815
100-612-6123	Post Retirement Medical Insurance	224	227	116	480			480	336
100-612-6125	Dental Insurance	257	358	257	1,110			1,110	926
100-612-6130	Vision Insurance	49	61	43	150			150	120
100-612-6135	Life Insurance	113	62	47	171			171	137
100-612	Total Salary & Benefits	\$ 44,359	\$ 37,932	\$ 27,798	\$ 82,835	\$ (15,818)	\$ (8,313)	\$ 58,704	\$ 45,105
100-612-6222	IT Services	\$ 5,235	\$ 5,861	\$ 5,830	2,103			\$ 2,103	\$ 1,746
100-612-6310	Maintenance	4,043	1,497	231	-			-	-
100-612-6410	Departmental Supplies	3,141	1,706	766	-			-	-
100-612-6411	Departmental Supplies - Program	1,959	1,604	1,261	18,219		(1,873)	16,346	22,419
100-612-6420	Janitorial Supplies	71	-	-	-			-	-
100-612-6500	Rents & Leases-Equipment	1,579	1,156	1,222	-			-	1,319
100-612-6505	Rents & Leases-Buildings	27,432	28,260	14,340	5,000			5,000	-
100-612-6610	Training & Travel	-	-	-	2,400			2,400	2,400
100-612-6625	Medical Services	130	-	195	200			200	200
100-612-6700	Telephone	1,958	2,111	1,375	2,000			2,000	-
100-612-6705	Utilities	1,303	1,433	765	-			-	-
100-612	Total Operation & Maintenance	\$ 46,851	\$ 43,628	\$ 25,985	\$ 29,922	\$ -	\$ (1,873)	\$ 28,049	\$ 28,084
100-612	TOTAL EXPENSES - Teen Programs	\$ 91,210	\$ 81,560	\$ 53,783	\$ 112,757	\$ (15,818)	\$ (10,186)	\$ 86,753	\$ 73,189

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Building Maintenance									
100-700-6001	Salaries & Wages, Full-Time	\$ 99,331	\$ 104,005	\$ 95,254	\$ 94,212			\$ 94,212	\$ 94,797
100-700-6002	Salaries & Wages, Part-Time	15,419	16,432	11,496	19,052			19,052	15,225
100-700-6005	Overtime	7,979	17,924	8,799	9,500			9,500	5,000
100-700-6011	Leave Payout	-	-	-	-			-	\$ -
100-700-6100	FICA/Medicare - Employer	1,646	2,205	2,177	2,961			2,961	2,970
100-700-6105	Retirement	21,238	16,889	8,830	8,018			8,018	9,027
100-700-6110	Worker's Compensation	9,904	11,031	10,608	10,940			10,940	10,526
100-700-6120	Medical Insurance	36,981	49,565	48,359	46,967			46,967	29,948
100-700-6123	Post Retirement Medical Insurance	2,221	2,215	1,420	2,016			2,016	1,764
100-700-6125	Dental Insurance	3,373	4,010	3,891	4,664			4,664	4,862
100-700-6130	Vision Insurance	643	681	662	630			630	630
100-700-6135	Life Insurance	693	761	726	703			703	377
100-700	Total Salary & Benefits	\$ 199,427	\$ 225,718	\$ 192,221	\$ 199,664	\$ -	\$ -	\$ 199,664	\$ 175,127
100-700-6222	IT Services	\$ 7,216	\$ 17,440	\$ 17,437	\$ 3,224			\$ 3,224	2,867
100-700-6240	General Contract Services	16,512	15,340	27,101	27,400			27,400	23,700
100-700-6300	Equipment Maintenance	511	85	-	-			-	-
100-700-6305	Building Maintenance	30,901	46,375	28,302	22,000			22,000	22,000
100-700-6307	Building Maintenance (CtrBldg)	1,641	1,541	2,155	2,000			2,000	2,000
100-700-6315	Vehicle & Equipment Maintenance	1,064	2,033	338	1,500		(700)	800	1,500
100-700-6410	Departmental Supplies	332	4,171	4,374	3,000		400	3,400	3,000
100-700-6415	Small Tools/Shop Supplies	840	977	1,501	1,640		300	1,940	1,640
100-700-6420	Janitorial Supplies	5,925	6,436	6,769	8,700			8,700	8,700
100-700-6425	Fuel	1,667	1,365	2,332	2,000		450	2,450	1,900
100-700-6435	Safety Supplies	538	319	311	500			500	500
100-700-6440	Uniform	1,175	1,008	1,659	1,250		80	1,330	1,350
100-700-6500	Rents & Leases - Equipment	-	47	160	442			442	442
100-700-6610	Training	337	285	26	1,532		(1,300)	232	1,532
100-700-6700	Telephone	973	954	1,467	1,000		1,300	2,300	1,350
100-700-6710	Utilities - Building	44,641	44,375	37,718	50,000		(1,201)	48,799	46,000
100-700-6760	Permits and Fees	1,134	2,241	2,113	1,050		671	1,721	1,050
100-700	Total Operation & Maintenance	\$ 115,408	\$ 144,992	\$ 133,763	\$ 127,238	\$ -	\$ -	\$ 127,238	\$ 119,531
100-700-7560	Machinery & Equipment Expense	-	-	-	-				\$ 1,000
100-700	Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
100-700	TOTAL EXPENSES - Bldg Maint	\$ 314,835	\$ 370,711	\$ 325,983	\$ 326,902	\$ -	\$ -	\$ 326,902	\$ 295,658

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
City Hall Annex									
100-701-6305	Building Maintenance	\$ -	\$ -	\$ -	\$ 1,000			\$ 1,000	\$ 500
100-701-6710	Utilities - Building	-	-	-	-			-	-
100-701-7550	Improvements Expense	-	-	-	-			-	-
100-701	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 500
100-701	TOTAL EXPENSES - City Hall Annex	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 500
Sports Park Maintenance									
100-705-6001	Salaries & Wages, Full-Time	\$ 39,534	\$ 42,971	\$ 52,891	\$ 60,688			\$ 60,688	\$ 72,650
100-705-6002	Salaries & Wages, Part-time-Clerical	32,691	32,028	7,265	-	701	999	1,700	-
100-705-6003	Salaries & Wages, Part-time-Sports and Maintenance	9,681	18,447	17,056	22,218		(6,686)	15,532	14,819
100-705-6004	Salaries & Wages, Part-time-Maint.-Opening/Closing	12,250	19,684	33,462	30,152		(8,657)	21,495	20,111
100-705-6005	Overtime	375	3,293	6,431	3,000	4,882		7,882	7,882
100-705-6011	Leave Payout	-	-	-	-			-	2,987
100-705-6106	HRA	-	-	-	-			-	7,429
100-705-6100	FICA/Medicare - Employer	3,884	5,710	4,839	4,886			4,886	5,217
100-705-6105	Retirement	3,620	3,516	4,574	7,523			7,523	9,417
100-705-6110	Worker's Compensation	3,830	4,492	5,860	6,991			6,991	8,067
100-705-6115	Unemployment Insurance	102	1,347	-	-			-	226
100-705-6120	Medical Insurance	-	-	668	22,320			22,320	6,199
100-705-6123	Post Retirement Medical Insurance	1,030	1,011	982	1,200			1,200	1,050
100-705-6125	Dental Insurance	1,571	1,798	1,926	2,776			2,776	2,894
100-705-6130	Vision Insurance	122	281	325	375			375	375
100-705-6135	Life Insurance	-	717	377	325			325	461
100-705-6145	Tuition Reimbursement	-	-	-	-			-	3,000
100-705	Total Salary & Benefits	\$ 108,689	\$ 135,295	\$ 136,658	\$ 162,455	\$ 5,583	\$ (14,344)	\$ 153,694	\$ 162,786

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
100-705-6222	IT Services	\$ 5,624	\$ 5,813	\$ 5,830	2,103			\$ 2,103	\$ 1,746
100-705-6240	General Contract Services	5,912	6,204	8,230	5,000	4,000	624	9,624	9,000
100-705-6310	Maintenance	18,035	19,931	17,858	20,000	(4,000)		16,000	20,000
100-705-6315	Vehicle/ Equipment Maintenance	2,557	2,468	1,924	5,000			5,000	5,000
100-705-6316	Vandalism & Unexpected Repairs	761	1,246	-	1,200			1,200	1,200
100-705-6410	Departmental Supplies	2,499	2,144	2,067	1,000			1,000	1,000
100-705-6415	Small Tools/Shop Supplies	483	1,285	1,500	1,500			1,500	1,500
100-705-6420	Janitorial Supplies (restrooms)	6,782	6,083	7,434	7,000			7,000	7,000
100-705-6425	Fuel	2,684	4,740	4,455	4,000			4,000	4,000
100-705-6430	Chemicals	4,680	4,050	3,400	5,800			5,800	5,800
100-705-6435	Safety Supplies	247	400	251	250			250	250
100-705-6440	Uniform	806	1,736	3,270	1,500			1,500	1,500
100-705-6500	Rents & Leases - Equipment	313	-	133	235			235	149
100-705-6605	Advertising	193	96	-	100			100	100
100-705-6610	Training & Meetings	1,718	2,704	4,901	4,077			4,077	4,077
100-705-6620	Dues & Publications	510	120	150	870			870	870
100-705-6625	Medical Services	130	280	195	500			500	500
100-705-6700	Telephone	1,967	1,581	2,080	1,500			1,500	1,500
100-705-6705	Utilities	66,826	65,890	68,027	67,000		24,521	91,521	67,000
100-705-6760	Permits & Fees	428	471	428	600			600	600
100-705	Total Operation & Maintenance	\$ 123,154	\$ 127,241	\$ 132,134	\$ 129,235	\$ -	\$ 25,145	\$ 154,380	\$ 132,792
100-705	TOTAL EXPENSES - Sports Park	\$ 231,843	\$ 262,537	\$ 268,792	\$ 291,690	\$ 5,583	\$ 10,801	\$ 308,074	\$ 295,577

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Park Maintenance									
100-710-6001	Salaries & Wages, Full-Time	\$ 148,774	\$ 721,612	\$ 775,327	\$ 748,155			\$ 748,155	\$ 759,518
100-710-6002	Salaries & Wages, Part-Time	16,766	32,912	42,337	66,656		(15,000)	51,656	44,326
100-710-6003	Salaries & Wages, PT, Mowing Services	-	-	-	-			-	-
100-710-6005	Overtime	2,389	8,738	12,287	11,000			11,000	10,000
100-710-6010	Certificate Pay	-	-	-	-			-	-
100-710-6011	Leave Payout	-	-	-	-			-	15,252
100-710-6100	FICA/Medicare - Employer	2,768	11,798	13,217	16,107			16,107	16,507
100-710-6106	HRA	-	-	4,556	685			685	669
100-710-6105	Retirement	30,811	123,288	142,104	171,990			171,990	192,557
100-710-6110	Worker's Compensation	9,242	52,224	65,591	71,218			71,218	71,211
100-710-6115	Unemployment Insurance	102	6,850	7,049	7,024			7,024	256
100-710-6120	Medical Insurance	56,827	274,638	267,723	277,276			277,276	283,688
100-710-6123	Post Retirement Medical Insurance	3,081	14,333	12,635	11,290			11,290	9,878
100-710-6125	Dental Insurance	4,555	22,257	22,675	26,118			26,118	27,228
100-710-6130	Vision Insurance	898	3,756	3,767	3,528			3,528	3,528
100-710-6135	Life Insurance	3,289	4,299	4,309	3,910			3,910	4,111
100-710-6145	Tuition Reimbursement	-	-	1,000	1,000		145	1,145	1,000
100-710	Total Salary & Benefits	\$ 279,502	\$ 1,276,704	\$ 1,374,577	\$ 1,415,956	\$ -	\$ (14,855)	\$ 1,401,101	\$ 1,439,729

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
100-710-6220	Technical Services	\$ 2,000	\$ 100	\$ -	-			\$ -	\$ -
100-710-6222	IT Services	4,671	25,098	24,590	21,546		(8,000)	13,546	16,191
100-710-6240	General Contract Services	7,647	10,252	13,438	11,150		15,000	26,150	11,150
100-710-6300	Equipment Maintenance	-	-	468	-			-	-
100-710-6310	Maintenance	14,416	8,479	12,418	19,900		(8,680)	11,220	16,300
100-710-6315	Vehicle/ Equipment Maintenance	16,088	9,243	16,498	11,180			11,180	10,000
100-710-6316	Vandalism & Unexpected Repairs	4,054	1,950	4,902	8,900			8,900	4,000
100-710-6410	Departmental Supplies	353	3,069	4,664	2,400		2,000	4,400	3,500
100-710-6415	Small Tools/Shop Supplies	1,379	2,335	2,040	1,400		180	1,580	1,400
100-710-6420	Janitorial Supplies (restrooms)	21	-	-	-			-	-
100-710-6425	Fuel	10,019	15,943	21,031	11,100		6,000	17,100	15,000
100-710-6430	Chemicals	-	-	45	7,200		(145)	7,055	6,000
100-710-6435	Safety Supplies	1,314	1,094	2,547	1,200			1,200	1,100
100-710-6440	Uniform	9,132	8,003	9,972	7,625		500	8,125	7,625
100-710-6500	Rents & Leases - Equipment	2,935	3,202	2,985	5,280			5,280	3,041
100-710-6605	Advertising	143	788	-	225			225	225
100-710-6610	Training & Meetings	2,431	1,793	2,597	4,371			4,371	3,121
100-710-6620	Dues & Publications	368	1,040	1,361	900			900	900
100-710-6625	Medical Services	266	541	915	400			400	400
100-710-6700	Telephone	5,181	6,020	5,966	4,100		680	4,780	4,900
100-710-6705	Utilities	89,264	117,874	110,195	120,000		8,000	128,000	120,000
100-710	Total Operation & Maintenance	\$ 171,680	\$ 216,825	\$ 236,632	\$ 238,877	\$ -	\$ 15,535	\$ 254,412	\$ 224,853
100-710-7501	Computer Equipment	\$ -	\$ -	\$ -	2,100			2,100	-
100-710-7504	Vehicles	-	-	-	-			-	93,138
100-710-7551	North/South Park Improvement	-	6,100	277	106,000	(100,000)	(1,064)	4,936	-
100-710-7550	Improvements Expense	-	-	-	14,200			14,200	5,000
100-710-7560	Machinery & Equipment Expense	-	-	-	55,000		1,064	56,064	14,000
100-710	Total Capital	\$ -	\$ 6,100	\$ 277	\$ 177,300	\$ (100,000)	\$ -	\$ 77,300	\$ 112,138
100-710	TOTAL EXPENSES - Park Maint	\$ 451,182	\$ 1,499,629	\$ 1,611,486	\$ 1,832,133	\$ (100,000)	\$ 680	\$ 1,732,813	\$ 1,776,720

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Street Maintenance									
100-780-6001	Salaries & Wages, Full-Time	\$ 213,724	\$ 220,172	\$ 242,981	\$ 242,007		\$ (2,490)	\$ 239,517	\$ 292,359
100-780-6002	Salaries & Wages, Part-Time	25,379	38,177	31,651	15,870		2,100	17,970	14,775
100-780-6005	Overtime	5,530	5,389	6,941	7,000		390	7,390	5,000
100-780-6010	Certificate Pay	-	-	-	-			-	-
100-780-6011	Leave Payout	-	-	-	-			-	8,532
100-780-6100	FICA/Medicare - Employer	4,811	5,520	4,374	4,825			4,825	5,936
100-780-6105	Retirement	32,817	32,791	39,161	42,386			42,386	51,985
100-780-6110	Worker's Compensation	16,711	16,474	20,523	21,943			21,943	26,881
100-780-6115	Unemployment Insurance	1,419	-	-	-			-	-
100-780-6120	Medical Insurance	71,769	72,584	73,691	73,543			73,543	78,255
100-780-6123	Post Retirement Medical Insurance	3,660	3,810	3,571	3,720			3,720	4,095
100-780-6125	Dental Insurance	6,157	7,140	7,165	8,606			8,606	11,287
100-780-6130	Vision Insurance	1,284	1,200	1,194	1,163			1,163	1,463
100-780-6135	Life Insurance	1,391	1,394	1,384	1,388			1,388	1,343
100-780-6145	Tuition Reimbursement	250	-	-	1,000			1,000	1,000
100-780	Total Salary & Benefits	\$ 384,901	\$ 404,652	\$ 432,635	\$ 423,451	\$ -	\$ -	\$ 423,451	\$ 502,912

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
100-780-6200	Fiscal Services	\$ 1,200	\$ 1,200	\$ 1,200	\$ 5,200			\$ 5,200	\$ 5,200
100-780-6220	Technical Services	-	-	-	2,372			2,372	-
100-780-6222	IT Services	18,888	41,559	41,298	8,209			8,209	7,138
100-780-6240	General Contract Services	279	157	474	16,725		(4,652)	12,073	6,725
100-780-6315	Vehicle/ Equipment Maintenance	13,346	13,013	9,154	13,650		638	14,288	11,750
100-780-6320	Streetlight Maintenance	3,737	8,421	1,984	6,000			6,000	7,000
100-780-6321	Signal Light Maintenance	49,951	30,095	41,491	32,000			32,000	32,000
100-780-6410	Departmental Supplies	121	819	2,448	-		950	950	-
100-780-6415	Small Tools/Shop Supplies	3,059	3,116	2,688	2,700		400	3,100	2,700
100-780-6425	Fuel	16,043	20,404	21,713	16,000		510	16,510	14,000
100-780-6430	Chemicals	6	-	-	500			500	500
100-780-6435	Safety Supplies	1,322	1,204	1,335	1,925			1,925	1,925
100-780-6440	Uniform	4,964	5,003	6,024	3,813		1,300	5,113	4,525
100-780-6500	Rents & Leases - Equipment	1,073	2,900	2,625	5,899			5,899	5,899
100-780-6605	Advertising	-	221	-	500			500	400
100-780-6610	Training & Travel	201	1,074	889	873			873	850
100-780-6620	Dues & Publications	15	90	806	300		180	480	300
100-780-6625	Medical Services	524	259	261	500			500	400
100-780-6700	Telephone	2,709	3,366	3,951	2,300		670	2,970	2,500
100-780-6720	Utilities - Lights	60,827	61,055	60,833	60,700			60,700	62,000
100-780-6725	Utilities - Traffic Signals	11,007	15,770	11,546	12,000			12,000	13,200
100-780-6760	Permits & Fees	-	-	-	100			100	100
100-780	Total Operation & Maintenance	\$ 189,272	\$ 209,951	\$ 210,724	\$ 192,266	\$ -	\$ (4)	\$ 192,262	\$ 179,112
100-780-7504	Vehicle	\$ 40,023	\$ 16,798	\$ -	\$ -			\$ -	\$ -
100-780-7550	Improvements Expense	-	-	12,322	15,000			15,000	-
100-780-7560	Machinery & Equipment Expense	-	-	-	-			-	-
100-780	Total Capital	\$ 40,023	\$ 16,798	\$ 12,322	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -
100-780	TOTAL EXPENSES - Streets	\$ 614,196	\$ 631,400	\$ 655,682	\$ 630,718	\$ -	\$ (4)	\$ 630,713	\$ 682,024

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Streets - Urban Forestry									
100-781-6001	Salaries & Wages, Full-Time	\$ 88,673	\$ 180,539	\$ 183,917	\$ 221,373			\$ 221,373	\$ 217,353
100-781-6002	Salaries & Wages, Part-Time	-	-	1,194	-			-	-
100-781-6005	Overtime	14,396	8,781	10,465	12,000	5,000		17,000	11,000
100-781-6011	Leave Payout	-	-	-	-			-	-
100-781-6100	FICA/Medicare - Employer	1,410	2,455	2,605	3,384			3,384	3,369
100-781-6105	Retirement	18,408	27,165	28,918	40,122			40,122	31,530
100-781-6106	HRA	-	-	-	-	-	-	-	7,429
100-781-6110	Worker's Compensation	9,547	17,205	16,310	25,471			25,471	24,135
100-781-6120	Medical Insurance	34,354	79,998	71,852	76,821			76,821	52,266
100-781-6123	Post Retirement Medical Insurance	1,868	3,223	2,792	3,840			3,840	3,360
100-781-6125	Dental Insurance	2,600	6,413	6,153	8,884			8,884	9,261
100-781-6130	Vision Insurance	501	1,084	1,035	1,200			1,200	1,200
100-781-6135	Life Insurance	1,001	1,203	1,166	1,253			1,253	1,402
100-781-6145	Tuition Reimbursement	880	-	1,000	1,000			1,000	1,000
100-781	Total Salary & Benefits	\$ 173,638	\$ 328,066	\$ 327,408	\$ 395,346	\$ 5,000	\$ -	\$ 400,346	\$ 363,306
100-781-6220	Technical Services	\$ -	\$ 2,500	\$ -	\$ 500			\$ 500	\$ -
100-781-6222	IT Services	14,912	34,880	35,076	21,120		(5,000)	16,120	19,336
100-781-6240	General Contract Services	899	428	172	1,300			1,300	1,300
100-781-6241	Mistletoe Abatement	3,115	-	1,325	-			-	-
100-781-6315	Vehicle/ Equipment Maintenance	14,725	13,520	15,131	17,700			17,700	17,694
100-781-6410	Departmental Supplies	11,060	5,718	9,239	7,800			7,800	5,800
100-781-6415	Small Tools/Shop Supplies	3,394	4,677	5,210	3,100		3,000	6,100	3,000
100-781-6425	Fuel	17,962	22,597	25,132	18,000		2,000	20,000	16,500
100-781-6430	Chemicals	-	-	1,137	2,000			2,000	2,800
100-781-6435	Safety Supplies	1,609	2,417	2,155	2,000		(300)	1,700	1,500
100-781-6440	Uniform	5,714	6,194	6,632	4,900		300	5,200	4,900
100-781-6500	Rents & Leases - Equipment	562	-	1,338	4,500			4,500	3,500
100-781-6605	Advertising	865	1,211	453	1,000			1,000	1,200
100-781-6610	Training & Travel	3,267	1,357	2,533	3,060			3,060	2,060
100-781-6620	Dues & Publications	853	1,418	165	2,000			2,000	2,000
100-781-6625	Medical Services	291	240	89	500			500	400
100-781-6700	Telephone	5,479	5,803	7,250	4,000			4,000	4,500
100-781-6760	Permits & Fees	-	-	-	150			150	150
100-781	Total Operation & Maintenance	\$ 84,708	\$ 102,961	\$ 113,038	\$ 93,630	\$ -	\$ -	\$ 93,630	\$ 86,640

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
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	194	-			-	-
100-781-7562	Green House Gas Reduction Grant	49,913	58,391	30,163	121,483			121,483	-
100-781	Total Capital	\$ 75,536	\$ 107,653	\$ 30,357	\$ 121,483	\$ -	\$ -	\$ 121,483	\$ -
100-781	TOTAL EXPENSES - Urban Forestry	\$ 333,883	\$ 538,680	\$ 470,803	\$ 610,459	\$ 5,000	\$ -	\$ 615,459	\$ 449,946
100	TOTAL EXPENSES - FUND 100	\$ 13,814,338	\$ 19,115,384	\$ 18,089,971	\$ 19,292,730	\$ 381,302	\$ (176,958)	\$ 19,497,074	\$ 19,972,418
Transfers Out of General Fund									
100-999-9008	To Comm Facilities Impact	\$ -	\$ -	\$ 61,033	\$ -	\$ 32,865		\$ 32,865	\$ -
100-999-9009	To Sewer Fund	63,369	70,163	33,375	41,197			41,197	49,402
100-999-9018	To Self Insurance Fund	253,667	50,000	-	-			-	-
100-999-9020	To BAD'S	-	400,398	-	-			-	-
100-999-9021	To Street Fund	-	-	-	163,944		(163,944)	-	2,035,889
100-999	Total Transfers Out	\$ 317,036	\$ 520,561	\$ 94,408	\$ 205,141	\$ 32,865	\$ (163,944)	\$ 74,062	\$ 2,085,291
100	GRAND TOTAL EXPENSES	\$ 14,131,374	\$ 19,635,945	\$ 18,184,379	\$ 19,497,871	\$ 414,167	\$ (340,902)	\$ 19,571,136	\$ 22,057,710
100	TOTAL REVENUE	\$ 15,139,630	\$ 18,876,994	\$ 18,616,263	\$ 19,567,762	\$ 191,540	\$ (98,230)	\$ 19,661,072	\$ 21,880,870
	NET REVENUE VS EXPENSES	\$ 1,008,256	\$ (758,950)	\$ 431,884	\$ 69,891	\$ (222,627)	\$ 242,672	\$ 89,936	\$ (176,839)

GENERAL FUND RESERVES 2020-2021

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected	Budget 2020-21
				As of: 2018-19 Actual				Budget 2019-20	
General Fund Reserve									
101-000-5600	Interest	\$ 19,907	\$ 30,154	\$ 59,498	\$ 20,000			\$ 20,000	\$ 20,000
101	Total Revenue	\$ 19,907	\$ 30,154	\$ 59,498	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 20,000
101	TOTAL EXPENSES - GF Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	NET REVENUE VS EXPENSES	\$ 19,907	\$ 30,154	\$ 59,498	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 20,000
Bond Administrative Fees									
102-000-5009	Mello Roos Assmt-Admin Portion	\$ 165,291	\$ 179,014	\$ 188,467	\$ 182,286			\$ 182,286	\$ 177,190
102-000-5600	Interest Income	446	1,604	4,222	1,500			1,500	1,500
102	Total Revenue	\$ 165,737	\$ 180,617	\$ 192,689	\$ 183,786	\$ -	\$ -	\$ 183,786	\$ 178,690
Expenses									
102-000-6200	Fiscal Services	\$ 24,733	\$ 14,996	\$ 12,351	\$ 13,698			\$ 13,698	\$ 13,836
102-000-6240	General Contract Services	8,400	23,873	21,530	26,000			26,000	26,000
102-000-6405	Postage	-	-	-	200			200	200
102-000-6610	Training & Travel	-	1,012	-	4,000			4,000	6,000
102	Total Operation & Maintenance	\$ 33,133	\$ 39,880	\$ 33,881	\$ 43,898	\$ -	\$ -	\$ 43,898	\$ 46,036
102-999-9000	To General Fund	40,000	40,000	113,000	120,000			120,000	\$ 120,000
102	Total Capital/Transfers	\$ 40,000	\$ 40,000	\$ 113,000	\$ 120,000	\$ -	\$ -	\$ 120,000	\$ 120,000
102	TOTAL EXPENSES - Bond Admin	\$ 73,133	\$ 79,880	\$ 146,881	\$ 163,898	\$ -	\$ -	\$ 163,898	\$ 166,036
102	NET REVENUE VS EXPENSES	\$ 92,604	\$ 100,737	\$ 45,808	\$ 19,888	\$ -	\$ -	\$ 19,888	\$ 12,654

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
Self Insurance Reserve									
105-000-5600	Interest Income	\$ (30)	\$ 29	\$ 116	\$ 100			\$ 100	\$ 100
105-000-5715	Self-Insurance Refund - RMA	28,412	-	-	-			-	-
105-998-5901	From General Fund	253,667	50,000	-	-			-	-
105	Total Revenue	\$ 282,049	\$ 50,029	\$ 116	\$ 100	\$ -	\$ -	\$ 100	\$ 100
Expenses									
105-000-6630	Claims & Settlements	\$ 284,739	\$ 35,000	\$ -	\$ -			\$ -	\$ -
105-999-9000	To General Fund	58,333	-	-	-			-	-
105	Total Operation & Maintenance	\$ 343,072	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	TOTAL EXPENSES - Self Ins Res	\$ 343,072	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	NET REVENUE VS EXPENSES	\$ (61,024)	\$ 15,029	\$ 116	\$ 100	\$ -	\$ -	\$ 100	\$ 100
Master Plan									
111-000-5310	Developer Reimbursement	\$ -	\$ 9,810	\$ -	\$ -	\$ 11,791		\$ 11,791	\$ -
111-000-5311	Stake Holder Payments	-	-	-	-	5,916		5,916	-
111-000-5600	Interest Income	294	510	1,055	100			100	100
111-998-5900	From General Fund	-	-	-	-			-	-
111	Total Revenue	\$ 294	\$ 10,319	\$ 1,055	\$ 100	\$ 17,707	\$ -	\$ 17,807	\$ 100
Expenses									
111-000-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
111	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	TOTAL EXPENSES - Master Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	NET REVENUE VS EXPENSES	\$ 294	\$ 10,319	\$ 1,055	\$ 100	\$ 17,707	\$ -	\$ 17,807	\$ 100
101-111	GRAND TOTAL EXPENSES	\$ 416,205	\$ 114,880	\$ 146,881	\$ 163,898			\$ 163,898	\$ 166,036
101-111	TOTAL REVENUE	\$ 467,987	\$ 271,119	\$ 253,359	\$ 203,986			\$ 221,693	\$ 198,890
101-111	NET REVENUE VS EXPENSES	\$ 51,782	\$ 156,239	\$ 106,478	\$ 40,088			\$ 57,795	\$ 32,854



HOUSING FUNDS

HOUSING PROGRAMS 2020-2021

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
311 - HOUSING PROGRAM									
311-000-5370	Program Income-Loan Repayment	\$ 700	\$ 601	\$ 598	\$ 601			\$ 601	\$ 601
311-000-5600	Interest Income	805	1,218	2,671	1,218			1,218	1,218
311	Total Revenue	\$ 1,505	\$ 1,818	\$ 3,269	\$ 1,819	\$ -	\$ -	\$ 1,819	\$ 1,819
Expenses									
311-000-6800	First Time Homebuyers	-	-	-	-			-	-
311	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	TOTAL EXPENSES - Fund 311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	NET REVENUE VS EXPENSES	\$ 1,505	\$ 1,818	\$ 3,269	\$ 1,819	\$ -	\$ -	\$ 1,819	\$ 1,819

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
312 - County Consortium									
312-000-5295	Federal Grant	\$ 12,094	\$ 428,198	\$ (178,772)	\$ 150,000			\$ 150,000	\$ 199,496
312-000-5600	Interest Income	79	-	-	-			-	-
312-998-5904	From Water Capital	-	36,417	-				-	-
312	Total Revenue	\$ 12,173	\$ 464,616	\$ (178,772)	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ 199,496
Expenses									
312-000-6240	Project Administration	\$ 19	\$ 75	\$ -	\$ 80			\$ 80	\$ 15,988
312-000-7579	Fourth Street Infrastructure	16,587	-	-	-			-	-
312-000-7580	Fifth Street Infrastructure	-	464,635	-	-			-	-
312-999-9000	To General Fund - Admin Costs	13,400	7,500	7,533	7,500			7,500	-
312	Total Projects	\$ 30,006	\$ 472,210	\$ 7,533	\$ 7,580	\$ -	\$ -	\$ 7,580	\$ 15,988
312	TOTAL EXPENSES - Fund 312	\$ 30,006	\$ 472,210	\$ 7,533	\$ 7,580	\$ -	\$ -	\$ 7,580	\$ 15,988
312	NET REVENUE VS EXPENSES	\$ (17,833)	\$ (7,595)	\$ (186,305)	\$ 142,420	\$ -	\$ -	\$ 142,420	\$ 183,508

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
313 - First Time Home Buyers									
313-000-5370	Program Income-Loan Repayment	\$ 3,095	\$ 3,067	\$ 3,556	\$ 3,067			\$ 3,067	\$ 3,067
313-000-5600	Interest Income	5,609	2,885	3,505	2,885			2,885	2,885
313	Total Revenue	\$ 8,704	\$ 5,952	\$ 7,061	\$ 5,952	\$ -	\$ -	\$ 5,952	\$ 5,952
Expenses									
313-000-6240	Project Administration	\$ -	\$ -	\$ -	-			\$ -	\$ -
313-000-6800	First Time Home Buyers Prog	-	-	-	-			-	-
313	Total Projects	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
313	TOTAL EXPENSES - Fund 313	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
313	NET REVENUE VS EXPENSES	\$ 8,704	\$ 5,952	\$ 7,061	\$ 5,952	\$ -	\$ -	\$ 5,952	\$ 5,952

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected	Budget	
				As of:				Budget		
				2018-19 Actual				2019-20	2020-21	
314 - Federal Home Program										
314-000-5295	Federal Grant	\$ 3,088	\$ -	\$ 2,500	\$ 130,000			\$ 130,000	\$ 97,480	
314-000-5370	Program Income-Loan Repayment	61,923	1,647	1,624	1,669			1,669	1,669	
314-000-5371	Program Income-Loan Pay Off		45,588	12,885	-			-	-	
314-000-5600	Interest Income	1,647	2,193	3,240	2,193			2,193	2,193	
314-000-5790	Miscellaneous Revenue	14,514	-	-	-			-	-	
314	Total Revenue	\$ 81,172	\$ 49,428	\$ 20,249	\$ 133,862	\$ -	\$ -	\$ 133,862	\$ 101,342	
Expenses										
314-000-6240	Project Administration	\$ 78	\$ -	\$ 2,500	\$ -			\$ -	\$ 2,000	
314-000-6275	Rehabilitation	-	-	-	30,000			30,000	15,480	
314-000-6800	First Time Home Buyers	-	-	37,518	100,000			100,000	80,000	
314-999-9000	To General Fund - Admin Costs	4,400	2,000	2,000	2,000			2,000	-	
314	Total Projects	\$ 4,478	\$ 2,000	\$ 42,018	\$ 132,000	\$ -	\$ -	\$ 132,000	\$ 97,480	
314	TOTAL EXPENSES - Fund 314	\$ 4,478	\$ 2,000	\$ 42,018	\$ 132,000	\$ -	\$ -	\$ 132,000	\$ 97,481	
314	NET REVENUE VS EXPENSES	\$ 76,694	\$ 47,428	\$ (21,769)	\$ 1,862	\$ -	\$ -	\$ 1,862	\$ 3,861	
316 - Neighborhood Stabilization Program (NSP)										
316-000-5370	Program Income-Loan Repayment	\$ 380	\$ 509	\$ 526	\$ 509			\$ 509	\$ 509	
316-000-5600	Interest Income	417	537	556	537			537	537	
316	Total Revenue	\$ 797	\$ 1,045	\$ 1,082	\$ 1,046	\$ -	\$ -	\$ 1,046	\$ 1,046	
316	TOTAL EXPENSES - Fund 316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
316	NET REVENUE VS EXPENSES	\$ 797	\$ 1,045	\$ 1,082	\$ 1,046	\$ -	\$ -	\$ 1,046	\$ 1,046	
GRAND TOTAL EXPENSES		34,484	474,210	49,551	139,580	-	-	139,580	113,469	
TOTAL REVENUE		104,351	522,860	(147,111)	292,679	-	-	292,679	309,655	
NET REVENUE VS EXPENSES		69,867	48,649	(196,662)	153,099	-	-	153,099	196,186	



IMPACT FEE FUNDS

IMPACT FEES 2020-2021

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Affordable Housing									
401-000-5143	Affordable Housing in Lieu Fee	\$ 482,683	\$ 341,773	\$ 17,522	\$ -			\$ -	\$ -
401-000-5370	Program Income-Loan Repayment	11,625	9,000	-	-			-	-
401-000-5600	Interest Income	6,633	13,514	23,956	13,514			13,514	13,514
401	Total Revenue	\$ 500,941	\$ 364,287	\$ 41,478	\$ 13,514	\$ -	\$ -	\$ 13,514	\$ 13,514
Expenses									
401-000-6276	Self Help Enterprise Project	-	-	730,000	730,000			730,000	-
401	Total Operations/Capital Outlay	\$ -	\$ -	\$ 730,000	\$ 730,000			\$ 730,000	\$ -
401	TOTAL EXPENSES - Affordable Housing	\$ -	\$ -	\$ 730,000	\$ 730,000	\$ -	\$ -	\$ 730,000	\$ -
401	NET REVENUE VS EXPENSES	\$ 500,941	\$ 364,287	\$ (688,522)	\$ (716,486)	\$ -	\$ -	\$ (716,486)	\$ 13,514
Community Facility									
402-000-5120	Sports Complex Fee	\$ 36,915	\$ 6,709	\$ 163	\$ -	\$ 916		\$ 916	\$ -
402-000-5121	Community/Sr. Center Fee	74,296	36,795	950	162,181			162,181	758,171
402-000-5122	Aquatic Center Fee	-	-	-	-			-	-
402-000-5123	Park Development Fee	26,940	2,585	1,140	-	2,585		2,585	-
402-000-5600	Interest Income	1,652	2,062	599	2,062			2,062	500
402-998-5900	From General Fund	-	-	61,033	-	32,865		32,865	-
402	Total Revenue	\$ 139,803	\$ 48,152	\$ 63,885	\$ 164,243	\$ 36,366	\$ -	\$ 200,609	\$ 758,671

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
	Expenses								
402-000-7550	Garza Park Improvement	\$ -	\$ 37,733	\$ -	\$ -			\$ -	\$ -
402-000-7551	North Park Renovation Project	-	-	-	100,000			100,000	-
402-000-7554	Sports Complex Project	-	136,836	254,026	-			-	-
402-000-7555	Community/Sr.- Skate Park	-	5,920	13,404	-	5,591		5,591	-
402-000-7556	Community/Sr. Center Project	-	-	31,174	-	1,641		1,641	-
402-000-7557	Aquatic Ctr Improvements	10,535	13,676	12,331	-	9,558		9,558	-
402-000-7558	Hammon Ctr Improvements	-	80,098	20,975	-	16,075		16,075	-
402	Total Capital	\$ 10,535	\$ 274,264	\$ 331,911	\$ 100,000	\$ 32,865	\$ -	\$ 132,865	\$ -
402-999-9000	Transfer To GF	\$ -	\$ 9,840	\$ 17,100	\$ -			\$ -	\$ -
402	Total Transfers	\$ -	\$ 9,840	\$ 17,100	\$ -	\$ -	\$ -	\$ -	\$ -
402	TOTAL EXPENSES - Community Fac	\$ 10,535	\$ 284,104	\$ 349,011	\$ 100,000	\$ 32,865	\$ -	\$ 132,865	\$ -
402	NET REVENUE VS EXPENSES	\$ 129,268	\$ (235,952)	\$ (285,126)	\$ 64,243	\$ 3,501	\$ -	\$ 67,744	\$ 758,671

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
General Government Fees									
404-000-5110	City Hall Fee	\$ 31,790	\$ 62,682	\$ 8,957	\$ 95,260			\$ 95,260	\$ 119,399
404-000-5111	Corporation Yard Fee	48,945	85,605	9,854	85,700			85,700	176,243
404-000-5267	Air District Grant	26,000	-	-	-			-	-
404-000-5600	Interest Income	2,675	4,738	9,498	4,738			4,738	4,738
404	Total Revenue	\$ 109,409	\$ 153,025	\$ 28,309	\$ 185,698	\$ -	\$ -	\$ 185,698	\$ 300,380
Expenses									
404-000-6205	Legal Services	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
404	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
404-000-7501	Computer Equipment	\$ -	\$ 4,100	\$ -	\$ -			\$ -	\$ -
404-000-7560	City Hall Expenses	51,859	20,983	-	39,750			39,750	-
404-000-7561	Corp Yard Equipment Expenses	10,524	33,699	421	17,800			17,800	3,600
404-000-7504	Corp Yard Vehicles	73,797	-	-	-	19,004		19,004	-
404-000-7576	Corp Yard Building Expansion	- 2779.38	-	-	150,000	(150,000)		-	150,000
404-000-7577	Old Corp Yard Improvement	- 0	-	-	-	-		-	75,000
404-000-7600	City Hall Expansion	-	17,738	3,841	333,250			333,250	-
404	Total Capital	\$ 136,181	\$ 79,299	\$ 4,262	\$ 540,800	\$ (130,996)	\$ -	\$ 409,804	\$ 228,600
404	TOTAL EXPENSES - General Govt	\$ 136,181	\$ 79,299	\$ 4,262	\$ 540,800	\$ (130,996)	\$ -	\$ 409,804	\$ 228,600
404	NET REVENUE VS EXPENSES	\$ (26,772)	\$ 73,726	\$ 24,047	\$ (355,102)	\$ 130,996	\$ -	\$ (224,106)	\$ 71,780
Parkland Fees									
410-000-5144	Parkland In-lieu Fee	\$ 60,956	\$ 3,689	\$ 479	\$ -			\$ -	\$ -
410-000-5600	Interest Income	673	901	1,429	901			901	1,400
410	Total Revenue	\$ 61,629	\$ 4,590	\$ 1,908	\$ 901	\$ -	\$ -	\$ 901	\$ 1,400
Expenses									
410-000-7550	Improvements	-	42,662	13,175	75,000	(75,000)	18,970	18,970	56,030
410-000-7551	Sports Park Construction	2,200	-	-	-			-	-
410	Total Capital	\$ 2,200	\$ 42,662	\$ 13,175	\$ 75,000	\$ (75,000)	\$ 18,970	\$ 18,970	\$ 56,030
410	TOTAL EXPENSES - Parkland	\$ 2,200	\$ 42,662	\$ 13,175	\$ 75,000	\$ (75,000)	\$ 18,970	\$ 18,970	\$ 56,030
	NET REVENUE VS EXPENSES	\$ 59,429	\$ (38,072)	\$ (11,268)	\$ (74,099)	\$ 75,000	\$ (18,970)	\$ (18,069)	\$ (54,630)

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Street Impact Fees									
412-000-5140	Street Improvement Fee	\$ 82,125	\$ 123,650	\$ 48,594	\$ 151,395			\$ 151,395	\$ 60,384
412-000-5145	I-5 Sperry Interchange	46,619	30,778	10,313	35,985			35,985	18,869
412-000-5600	Interest Income	12,017	13,918	14,047	13,918			13,918	14,000
412	Total Revenue	\$ 140,761	\$ 168,345	\$ 72,955	\$ 201,298	\$ -	\$ -	\$ 201,298	\$ 93,253
Expenses									
412-000-7579	Street Master Plan	\$ 4,100	\$ 4,678	\$ 16,303	\$ 21,890			\$ 21,890	\$ -
412-999-9005	To CFD 2015-01	-	50,000	-	-			-	-
412-999-9012	Transfer to Streets (I-5 Interchange Project)	-	1,106,871	167,512	1,328,413			1,328,413	-
412	Total Capital	\$ 4,100	\$ 1,161,549	\$ 183,815	\$ 1,350,303	\$ -	\$ -	\$ 1,350,303	\$ -
412	TOTAL EXPENSES - Street	\$ 4,100	\$ 1,161,549	\$ 183,815	\$ 1,350,303	\$ -	\$ -	\$ 1,350,303	\$ -
412	NET REVENUE VS EXPENSES	\$ 136,661	\$ (993,204)	\$ (110,860)	\$ (1,149,005)	\$ -	\$ -	\$ (1,149,005)	\$ 93,253
Water Impact Fees									
414-000-5335	Water Connection	\$ 188,822	\$ 384,121	\$ 135,886	\$ 630,257			\$ 630,257	\$ -
414-000-5600	Interest Income	2,078	3,025	8,464	3,025			3,025	3,025
414	Total Revenue	\$ 190,901	\$ 387,145	\$ 144,350	\$ 633,282	\$ -	\$ -	\$ 633,282	\$ 3,025
414-999-9014	To Water Capital Fund	300,000	200,000	-	-			-	-
414	Total Transfers	300,000	200,000	-	-	-	-	-	-
414	TOTAL EXPENSES - Water Fees	\$ 300,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
414	NET REVENUE VS EXPENSES	\$ (109,100)	\$ 187,145	\$ 144,350	\$ 633,282	\$ -	\$ -	\$ 633,282	\$ 3,025

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Storm Drain									
415-000-5153	Storm Drain Fees	\$ 266,468	\$ 214,629	\$ 36,223	\$ 57,920			\$ 57,920	\$ 113,730
415-000-5600	Interest Income	7,282	10,466	20,038	10,466			10,466	7,000
415	Total Revenue	\$ 273,750	\$ 225,096	\$ 56,261	\$ 68,386	\$ -	\$ -	\$ 68,386	\$ 120,730
Expenses									
415-000-6221	Consulting Services	\$ -	\$ -	\$ -	\$ 800			\$ 800	\$ -
415	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 800	\$ -
415-000-7550	Impro-Corp Yard Storm Drain	-	-	-	-			-	\$ -
415-000-7551	Hwy 33 StormLine Phase I	-	-	-	-			-	-
415-000-7552	Tyler Street - Storm Line	-	-	-	75,000	(75,000)		-	-
415-000-7554	Storm Drain - Master Plan	29,010	38,668	4,112	-			-	-
415-000-7555	Country Hollow / Hwy 33 Lift Station	36,918	204,629	-	-			-	-
415-000-7560	Housing Authority Cross Connection Correction	-	-	-	25,000	(25,000)		-	120,000
415-000-7561	First Street Cross Connection	-	-	-	25,000	(25,000)		-	125,000
415-000-7562	Salado Creek Grate @ Cliff Swallow Dr Design & Construct	11,722	90,181	-	-			-	-
415-000-7571	Black Gulch Repairs	12,653	67,796	5,525	310,000	(250,000)		60,000	250,000
415-000-7572	Sewer Replacement - 1st Street	-	-	-	-			-	-
415-000-7573	Salado Creek Grate Feasability Study	-	-	-	25,000	(17,000)		8,000	17,000
415-000-7574	Trash Capturing/Amendments (Design)	-	-	-	30,000	(20,000)		10,000	85,000
415-000-7575	Headwall @ Salado Creek Diversion Pipes	-	-	-	200,000	(200,000)		-	-
415	Total Capital	\$ 90,302	\$ 401,273	\$ 9,636	\$ 690,000	\$ (612,000)	\$ -	\$ 78,000	\$ 597,000
415	TOTAL EXPENSES - Storm Drain	\$ 90,302	\$ 401,273	\$ 9,636	\$ 690,800	\$ (612,000)	\$ -	\$ 78,800	\$ 597,000
415	NET REVENUE VS EXPENSES	\$ 183,447	\$ (176,178)	\$ 46,625	\$ (622,414)	\$ 612,000	\$ -	\$ (10,414)	\$ (476,270)

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Sewer Impact									
416-000-5335	Sewer Connection	\$ 96,652	\$ 24,753	\$ 57,215	\$ 33,760			\$ 33,760	\$ 70,156
416-000-5600	Interest Income	887	584	1,082	584			584	1,000
416	Total Revenue	\$ 97,539	\$ 25,337	\$ 58,297	\$ 34,344	\$ -	\$ -	\$ 34,344	\$ 71,156
Expenses									
416-999-9013	To Sewer CIP	\$ 100,000	\$ 100,000	\$ 34,489	\$ -			\$ -	\$ -
416	Total Capital	\$ 100,000	\$ 100,000	\$ 34,489	\$ -	\$ -	\$ -	\$ -	\$ -
416	TOTAL EXPENSES - Sewer Impact	\$ 100,000	\$ 100,000	\$ 34,489	\$ -	\$ -	\$ -	\$ -	\$ -
416	NET REVENUE VS EXPENSES	\$ (2,461)	\$ (74,663)	\$ 23,808	\$ 34,344	\$ -	\$ -	\$ 34,344	\$ 71,156
Water Acquisition Fee									
440-000-5145	Water Acquisition Fee	\$ 143,293	\$ 97,331	\$ 4,986	\$ 23,529			\$ 23,529	\$ 84,347
440-000-5315	Rental Income	3,812	3,812	3,812	3,812			3,812	3,812
440-000-5600	Interest Income	1,487	3,243	3,590	3,243			3,243	3,500
440	Total Revenue	\$ 148,592	\$ 104,387	\$ 12,387	\$ 30,584	\$ -	\$ -	\$ 30,584	\$ 91,659
Expenses									
440-999-9013	Transfer to Water Capital	\$ -	\$ -	\$ 299,832	\$ -			\$ -	\$ -
440	Total Transfers	\$ -	\$ -	\$ 299,832	\$ -	\$ -	\$ -	\$ -	\$ -
440	TOTAL EXPENSES - Water Acquisition	\$ -	\$ -	\$ 299,832	\$ -	\$ -	\$ -	\$ -	\$ -
440	NET REVENUE VS EXPENSES	\$ 148,592	\$ 104,387	\$ (287,445)	\$ 30,584	\$ -	\$ -	\$ 30,584	\$ 91,659

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Delta Mendota Storm Drain									
421-000-5600	Interest Income	\$ 917	\$ 1,383	\$ 2,739	\$ 1,383			\$ 1,383	\$ 1,000
421	Total Revenue	\$ 917	\$ 1,383	\$ 2,739	\$ 1,383	\$ -	\$ -	\$ 1,383	\$ 1,000
Expenses									
421-000-6221	Consulting Services	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
Total Operation & Maintenance									
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
421	TOTAL EXPENSES - Delta Mendota Storm Drain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
421	NET REVENUE VS EXPENSES	\$ 917	\$ 1,383	\$ 2,739	\$ 1,383	\$ -	\$ -	\$ 1,383	\$ 1,000
Westside Drainage Study									
423-000-5600	Interest Income	\$ 346	\$ 521	\$ 1,032	\$ 521			\$ 521	\$ 1,000
423	Total Revenue	\$ 346	\$ 521	\$ 1,032	\$ 521	\$ -	\$ -	\$ 521	\$ 1,000
423	TOTAL EXPENSES - Westside Drainage Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
423	NET REVENUE VS EXPENSES	\$ 346	\$ 521	\$ 1,032	\$ 521	\$ -	\$ -	\$ 521	\$ 1,000
Downtown Redevelopment									
428-000-5115	Downtown Assistance Fee	\$ -	\$ -	\$ -	\$ -	\$ 13,000	\$ 3,250	\$ 16,250	\$ -
428-000-5600	Interest Income	-	-	-	-	-	-	-	-
428	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 13,000	\$ 3,250	\$ 16,250	\$ -
Expenses									
428	Total Operation & Maintenance	-	-	-	-	-	-	-	-
428	TOTAL EXPENSES - Downtown Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
428	NET REVENUE VS EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 13,000	\$ 3,250	\$ 16,250	\$ -
GRAND TOTAL EXPENSES		643,318	2,268,888	1,624,220	3,486,903	(785,131)	18,970	2,720,742	881,630
TOTAL REVENUE		1,664,587	1,482,268	483,601	1,334,154	49,366	3,250	1,386,770	1,455,788
NET REVENUE VS EXPENSES		1,021,269	(786,620)	(1,140,619)	(2,152,749)	834,497	(15,720)	(1,333,972)	574,158



PUBLIC SAFETY FUNDS

PUBLIC SAFETY 2020-2021

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Community Facilities District (2015-2)									
Arambel-KDN									
188-000-5040	Assessment Fees	\$ 80,289	\$ 83,331	\$ 91,251	\$ 88,592			\$ 88,592	\$ 91,223
188-000-5300	Administration Fee	-	-	-				\$ -	-
188-000-5600	Interest Income	380	301	448	301			301	301
188	Total Revenue	\$ 80,670	\$ 83,632	\$ 91,699	\$ 88,893	\$ -	\$ -	\$ 88,893	\$ 91,524
Expenses									
188-000-6200	Fiscal Service	\$ -	\$ -	\$ -	-			\$ -	-
188-000-6899	Miscellaneous Admin Expenses	25	25	25	25			25	25
188	Total Operation & Maintenance	\$ 25	\$ 25	\$ 25	\$ 25	\$ -	\$ -	\$ 25	\$ 25
188-999-9013	To CFD 2003-1	\$ 73,000	\$ 73,000	\$ 80,000	\$ 85,000			\$ 85,000	\$ 80,000
188	Total Transfers	\$ 73,000	\$ 73,000	\$ 80,000	\$ 85,000	\$ -	\$ -	\$ 85,000	\$ 80,000
188	TOTAL EXPENSES - CFD 2015-01	\$ 73,025	\$ 73,025	\$ 80,025	\$ 85,025	\$ -	\$ -	\$ 85,025	\$ 80,025
NET REVENUE VS EXPENSES		\$ 7,644	\$ 10,607	\$ 11,674	\$ 3,868	\$ -	\$ -	\$ 3,868	\$ 11,499
Patterson Gardens Fire Assessment									
189-000-5040	Assessment Fees	\$ 418,102	\$ 450,573	\$ 490,678	\$ 504,351			\$ 504,351	\$ 516,560
189-000-5600	Interest Income	635	612	1,938	612			612	612
189	Total Revenue	\$ 418,737	\$ 451,185	\$ 492,616	\$ 504,963	\$ -	\$ -	\$ 504,963	\$ 517,172
Expenses									
189-000-6200	Fiscal Service	\$ 5,352	\$ 5,546	\$ 5,901	\$ 5,500			\$ 5,500	\$ 600
189	Total Operation & Maintenance	\$ 5,352	\$ 5,546	\$ 5,901	\$ 5,500	\$ -	\$ -	\$ 5,500	\$ 600
189-999-9013	To Fire Station 2	\$ 350,000	\$ 380,000	\$ 400,000	\$ 500,000			\$ 500,000	\$ 500,000
189	Total Transfers	\$ 350,000	\$ 380,000	\$ 400,000	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000
189	TOTAL EXPENSES - PG Fire District	\$ 355,352	\$ 385,546	\$ 405,901	\$ 505,500	\$ -	\$ -	\$ 505,500	\$ 500,600

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
Fire Station #2									
190-000-5040	Assessment Fees	\$ 922,835	\$ 961,570	\$ 1,008,529	\$ 990,450			\$ 990,450	\$ 1,124,715
190-405-5794	Salary Reimbursement	16,429	26,418	-	20,000			20,000	20,000
190-000-5795	Miscellaneous Reimbursement	-	213	-	2,000			2,000	2,000
190-000-5801	Salary Reimb - Fire Dept	43,313	40,115	163,078	40,000			40,000	40,000
190-998-5901	From General Fund	-	-	-	-			-	-
190-998-5918	From Fund 189	350,000	380,000	400,000	500,000			500,000	500,000
190-998-5919	From Fund 188 CFD 2015-2	73,000	73,000	80,000	85,000			85,000	80,000
190	Total Revenue	\$ 1,405,577	\$ 1,481,316	\$ 1,651,607	\$ 1,637,450	\$ -	\$ -	\$ 1,637,450	\$ 1,766,715
Expenses									
190-405-6001	Salaries & Wages, Full-Time	\$ 589,680	\$ 656,623	\$ 854,632	\$ 881,680			\$ 881,680	\$ 937,395
190-405-6005	Overtime - Suppression	249,918	169,977	215,356	239,912		66,100	306,012	200,525
190-405-6006	Overtime - Strike Team	81,932	150,873	129,244	74,000			74,000	74,000
190-405-6007	Overtime - Training	11,854	6,000	3,993	10,000			10,000	10,000
190-405-6008	Overtime - Special Operations	6,009	7,422	7,212	8,000			8,000	5,000
190-405-6011	Leave Payout	-	-	-	-			-	5,950
190-405-6015	Holiday Pay	23,106	24,247	31,371	38,541			38,541	41,008
190-405-6020	Uniform Allowance	6,436	7,108	9,264	9,265			9,265	9,265
190-405-6100	FICA/Medicare - Employer	13,640	13,315	16,513	16,956			16,956	18,337
190-405-6105	Retirement	204,667	175,201	204,120	254,340			254,340	283,101
190-405-6106	HRA		42,742	30,414	33,732			33,732	35,114
190-405-6110	Worker's Compensation	67,015	124,950	170,427	126,904			126,904	136,171
190-405-6115	Unemployment			596					284
190-405-6120	Medical Insurance	141,070	157,887	204,099	190,792			190,792	210,035
190-405-6123	Post Retirement Medical Insurance	11,164	10,448	13,249	10,426			10,426	9,122
190-405-6125	Dental Insurance	13,330	16,315	20,781	24,120			24,120	25,144
190-405-6130	Vision Insurance	2,639	2,692	3,412	3,258			3,258	3,258
190-405-6135	Life Insurance	2,857	3,574	4,503	4,392			4,392	4,525
190-405-6140	Disability Insurance	-	-	-	-			-	-
190-405-6145	Tuition Reimbursement	845	4,425	2,754	11,000			11,000	11,000
190-405-6155	Def. Compensation	-	1,811	759	-			-	-
190-405	Total Salary & Benefits	\$ 1,426,162	\$ 1,575,611	\$ 1,922,700	\$ 1,937,316	\$ -	\$ 66,100	\$ 2,003,416	\$ 2,019,235

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
190-405-6200	Fiscal Service	\$ 7,553	\$ 9,472	\$ 6,539	\$ 10,000			\$ 10,000	\$ 10,000
190-405-6222	IT Services	49,151	72,457	71,300	29,761			29,761	25,123
190-405-6231	Advance Life Support (ALS)	13,214	6,054	4,208	7,500			7,500	7,500
190-405-6240	General Contract Services	8,422	8,484	12,442	10,120			10,120	23,390
190-405-6300	Equipment Maintenance	2,242	3,992	3,108	3,500			3,500	3,500
190-405-6315	Vehicle Maintenance	20,121	19,108	29,618	20,000			20,000	20,000
190-405-6400	Office Supplies	429	255	399	1,000			1,000	1,000
190-405-6410	Departmental Supplies	4,515	4,036	5,747	14,000			14,000	9,500
190-405-6415	Small Tools	1,515	1,101	2,156	2,000			2,000	2,000
190-405-6420	Janitorial Supplies	1,747	1,860	2,391	2,500			2,500	2,500
190-405-6425	Fuel	6,152	9,322	10,913	10,000			10,000	10,000
190-405-6440	Uniforms	933	7,144	1,254	5,000			5,000	2,500
190-405-6500	Rents & Leases - Equipment	4,067	5,015	5,282	5,028			5,028	4,788
190-405-6600	Printing	-	-	-	500			500	500
190-405-6605	Advertising	-	752	-	500			500	500
190-405-6610	Training & Travel	2,488	2,579	4,160	6,161			6,161	6,161
190-405-6612	Community Risk Reduction Program	1,765	1,777	2,109	3,000			3,000	3,000
190-405-6625	Medical Services	5,019	6,716	9,982	11,925			11,925	9,365
190-405-6700	Telephone	8,049	9,868	12,079	8,000			8,000	8,000
190-405-6720	Utilities	10,588	9,264	11,176	11,000			11,000	11,000
190-405-6750	Property Tax & Assessments	4,201	4,376	4,768	5,000			5,000	5,000
190-405	Total Operation & Maintenance	\$ 152,170	\$ 183,631	\$ 199,631	\$ 166,495	\$ -	\$ -	\$ 166,495	\$ 165,327
190-405-7501	Computer Equipment	\$ -	\$ -	4,134	-			\$ -	
190-405-7503	Equipment	-	-	6,290	20,000			20,000	20,800
190-405	Total Capital	\$ -	\$ -	\$ 10,425	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 20,800
190-999-9000	To General Fund	\$ 259,080	\$ 267,297	\$ 363,011	\$ 378,686			\$ 378,686	\$ 393,221
190-405	Total Transfers	\$ 259,080	\$ 267,297	\$ 363,011	\$ 378,686	\$ -	\$ -	\$ 378,686	\$ 393,221
190-405	TOTAL EXPENSES - CFD Sta II	\$ 1,837,412	\$ 2,026,540	\$ 2,495,767	\$ 2,502,498	\$ -	\$ 66,100	\$ 2,568,598	\$ 2,598,584
	TOTAL EXPENSES - CFD	\$ 1,837,412	\$ 2,026,540	\$ 2,495,767	\$ 2,502,498	\$ -	\$ 66,100	\$ 2,568,598	\$ 2,598,584
	NET REVENUE VS EXPENSES	\$ (431,835)	\$ (545,224)	\$ (844,160)	\$ (865,047)	\$ -	\$ (66,100)	\$ (931,147)	\$ (831,869)

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
Public Safety Impact									
408-000-5130	Police Fee	\$ 21,021	\$ 50,094	\$ 4,688	\$ 51,748			\$ 51,748	\$ 26,593
408-000-5131	Fire Fee	34,508	133,712	18,663	75,360			75,360	22,762
408-000-5600	Interest Income	2,782	4,929	9,408	4,929			4,929	4,929
408-000-5795	Reimbursement - Other Agencies	21,025	21,025	21,025	21,024			21,024	21,024
408	Total Revenue	\$ 79,336	\$ 209,760	\$ 53,785	\$ 153,061	\$ -	\$ -	\$ 153,061	\$ 75,308
Expenses									
408-000-6221	Consulting-Public Safety Facility	\$ -	\$ -	\$ 76	\$ -			\$ -	\$ -
408-000-7500	Police Station Remodel	-	-	-	-			-	-
408-000-7501	Computer Equipment	-	-	-	-			-	-
408-000-7503	Equipment - Fire	235,421	40,717	22,738	-		1,870	1,870	-
408-000-7505	Office Furniture/Appliances - Fire	7,439	3,940	-	-			-	-
408-000-7613	Training Props (Improvements)	33	5,105	-	-			-	-
408-000-7614	Fire Station II Improvements	66,460	5,769	3,395	-			-	-
408-000-7618	Fire Station I Improvements	4,215	1,434	-	-			-	-
408-000-7621	Personal Protective Equip (Fire)	27,229	41,048	4,859	-		2,649	2,649	-
408-000-7622	Technical Rescue Program (Fire)	-	32,701	-	-			-	-
408	Total Capital	\$ 340,798	\$ 130,714	\$ 31,144	\$ -	\$ -	\$ 4,519	\$ 4,519	\$ -
408-000-8000	Principal Expense	33,023	30,988	31,810	32,652			32,652	\$ 33,518
408-000-8100	Interest Expense	1,383	3,418	2,596	1,754			1,754	888
408-000	Total Debt Service	\$ 34,406	\$ 34,406	\$ 34,406	\$ 34,406	\$ -	\$ -	\$ 34,406	\$ 34,406
408	TOTAL EXPENSES - Safety Impact	\$ 375,204	\$ 165,120	\$ 65,625	\$ 34,406	\$ -	\$ 4,519	\$ 38,925	\$ 34,406
NET REVENUE VS EXPENSES		\$ (295,868)	\$ 44,640	\$ (11,841)	\$ 118,655	\$ -	\$ (4,519)	\$ 114,136	\$ 40,902
GRAND TOTAL EXPENSES		2,640,993	2,650,231	3,047,319	3,127,429	-	70,619	3,198,048	3,213,615
TOTAL REVENUE		1,984,342	2,225,893	2,291,672	2,384,368	-	-	2,384,368	2,450,719
NET REVENUE VS EXPENSES		(656,651)	(424,338)	(755,646)	(743,061)	-	(70,619)	(813,680)	(762,896)



LMD / BAD / GATEWAY FUNDS

LANDSCAPE MAINTENANCE/BENEFIT/GATEWAY DISTRICT ASSESSMENTS 2020-2021

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
LMD Assessments									
175-000-5041	Country Hollow - LMD	\$ 1,231	\$ 1,192	\$ 1,173	\$ 1,217			\$ 1,217	\$ 1,217
175-000-5042	Heartland Ranch - LMD	153,607	154,979	159,225	161,375			161,375	164,583
175-000-5043	Heartland Ranch Overlay	14,507	14,757	15,357	15,439			15,439	15,747
175-000-5044	Keystone Bus Park - LMD	184,225	199,939	203,685	203,100			203,100	203,100
175-000-5045	Kinshire Estates - LMD	3,209	3,253	3,200	3,225			3,225	3,225
175-000-5046	Miraggio - LMD	18,915	18,850	18,575	20,395			20,395	21,007
175-000-5047	Patterson Estates - LMD	11,997	12,233	11,787	11,890			11,890	11,890
175-000-5048	Patterson Gardens - LMD	476,564	471,890	492,993	502,350			502,350	541,750
175-000-5049	Shirepark Estates - LMD	8,143	8,129	8,104	8,154			8,154	8,154
175-000-5050	Sutter Pointe - LMD	46,691	52,570	68,975	69,000			69,000	87,335
175-000-5051	Walker Ranch/Creekside - LMD	508,562	547,307	583,529	596,250			596,250	615,489
175-000-5052	Walnut Square - LMD	4,490	4,380	4,339	4,364			4,364	4,364
175-000-5053	Keystone Annex-McShane - LMD	31,325	41,775	52,225	52,250			52,250	52,250
175-000-5600	Interest Income	4,170	6,114	13,489	6,114			6,114	6,296
175	Total Revenue	\$ 1,467,636	\$ 1,537,367	\$ 1,636,657	\$ 1,655,123	\$ -	\$ -	\$ 1,655,123	\$ 1,736,407
Expenses									
175-000-6750	Country Hollow - LMD	\$ 11,470	\$ 374	\$ 383	\$ 953			\$ 953	\$ 953
175-000-6751	Heartland Ranch - LMD	186,061	52,604	16,542	121,964			121,964	126,440
175-000-6752	Heartland Ranch Overlay	12,353	5,189	2,662	15,163			15,163	14,899
175-000-6753	Keystone Bus Park - LMD	309,462	257,426	239,193	275,203			275,203	255,957
175-000-6754	Kinshire Estates - LMD	1,067	1,138	572	2,978			2,978	2,978
175-000-6755	Miraggio - LMD	7,547	11,181	14,031	15,632			15,632	21,906
175-000-6756	Patterson Estates - LMD	22,294	3,788	3,885	11,606			11,606	14,333
175-000-6757	Patterson Gardens - LMD	389,180	502,888	492,139	588,143			588,143	541,752
175-000-6759	Shirepark Estates - LMD	15,264	761	808	7,520			7,520	9,520
175-000-6760	Sutter Pointe - LMD	56,781	110,996	87,363	89,618			89,618	97,335
175-000-6762	Walker Ranch - LMD	466,832	712,732	542,488	665,983			665,983	615,716
175-000-6763	Walnut Square - LMD	14,445	4,277	4,427	5,203			5,203	5,203
175-000-6764	Keystone Annex-McShane - LMD	61,936	55,985	47,619	70,412			70,412	66,554
175	Total Operation & Maintenance	\$ 1,554,692	\$ 1,719,339	\$ 1,452,111	\$ 1,870,378	\$ -	\$ -	\$ 1,870,378	\$ 1,773,546
175	TOTAL EXPENSES - LMD	\$ 1,554,692	\$ 1,719,339	\$ 1,462,942	\$ 1,870,378	\$ -	\$ -	\$ 1,870,378	\$ 1,773,546
175	NET REVENUE VS EXPENSES	\$ (87,056)	\$ (181,972)	\$ 173,715	\$ (215,255)	\$ -	\$ -	\$ (215,255)	\$ (37,139)

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
BAD Assessments									
176-000-5041	Country Hollow BAD	\$ 4,411	\$ 4,272	\$ 4,203	\$ 4,372			\$ 4,372	\$ 4,372
176-000-5042	Golden Estates - BAD	7,029	7,061	6,853	7,041			7,041	7,041
176-000-5043	Heartland Ranch - BAD	65,927	66,526	68,342	69,287			69,287	70,665
176-000-5045	Keystone Bus Park - BAD	64,555	63,888	55,856	80,394			80,394	55,176
176-000-5046	Kinshire Estates - BAD	2,696	2,688	2,688	2,713			2,713	2,713
176-000-5047	Miraggio - BAD	4,872	3,740	3,698	3,994			3,994	4,114
176-000-5048	Patterson Estates I - BAD	4,173	4,263	4,176	4,220			4,220	4,220
176-000-5049	Patterson Estates III - BAD	788	713	667	692			692	692
176-000-5050	Patterson Estates IV - BAD	5,699	5,893	5,610	5,685			5,685	5,685
176-000-5051	Patterson Gardens - BAD	166,965	164,410	116,567	132,165			132,165	116,145
176-000-5053	Shirepark Estates - BAD	6,239	6,197	6,178	6,222			6,222	6,222
176-000-5054	Springshire Estates - BAD	1,345	1,545	1,367	1,370			1,370	1,370
176-000-5055	Sutter Pointe - BAD	11,926	12,282	12,652	13,055			13,055	13,448
176-000-5056	Walker Ranch/Creekside - BAD	141,068	144,938	148,709	152,985			152,985	157,574
176-000-5057	Walnut Square - BAD	2,707	2,641	2,616	2,641			2,641	2,641
176-000-5058	Weber Estates - BAD	1,779	1,754	1,754	1,779			1,779	1,779
176-000-5059	Yorkshire Estates - BAD	1,083	1,083	1,016	1,108			1,108	1,108
176-000-5060	Yorkshire Estates II - BAD	265	265	287	290			290	299
176-000-5064	Mahaffey Plaza	1,366	1,408	4,659	1,520			1,520	1,566
176-000-5065	Patterson Plaza (Annexation)	9,005	8,950	7,003	10,453			10,453	7,028
176-000-5066	Keystone Anne (Mc Shane)	15,902	15,638	13,560	20,900			20,900	13,585
176-000-5067	Patterson Gardens - BAD Lot E	4,504	4,606	3,462	3,525			3,525	3,525
176-000-5600	Interest Income	8,522	14,600	32,331	14,600			14,600	15,034
176	Total Revenue	\$ 532,825	\$ 539,360	\$ 504,252	\$ 541,011	\$ -	\$ -	\$ 541,011	\$ 496,002

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited		Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual	Budget 2019-20				
176-000-6200	Fiscal Services	\$ 347	\$ -	\$ -	\$ 1,000			\$ 1,000	\$ 1,000
176-000-6750	Country Hollow BAD	6,339	2,525	3,313	5,497			5,497	5,439
176-000-6751	Golden Estates - BAD	3,437	3,772	7,722	10,808			10,808	6,841
176-000-6752	Heartland Ranch - BAD	46,728	48,446	36,375	169,059			169,059	67,955
176-000-6754	Keystone Bus Park - BAD	20,652	24,108	14,557	81,580			81,580	82,504
176-000-6755	Kinshire Estates - BAD	1,252	1,249	2,832	2,712			2,712	2,649
176-000-6756	Miraggio - BAD	1,556	1,632	1,535	4,677			4,677	3,180
176-000-6757	Patterson Estates I - BAD	3,747	1,584	4,354	4,637			4,637	4,536
176-000-6758	Patterson Estates III - BAD	207	312	662	740			740	724
176-000-6759	Patterson Estates IV - BAD	3,103	3,253	6,976	7,329			7,329	7,182
176-000-6760	Patterson Gardens - BAD	108,854	106,525	66,648	140,704			140,704	150,810
176-000-6761	Patterson Gardens - BAD Lot E	3,250	5,142	3,965	3,378			3,378	3,240
176-000-6762	Shirepark Estates - BAD	2,972	3,107	3,730	6,080			6,080	6,080
176-000-6763	Springshire Estates - BAD	1,276	1,290	1,852	2,730			2,730	1,211
176-000-6764	Sutter Pointe - BAD	8,009	8,433	6,225	20,008			20,008	14,586
176-000-6765	Walker Ranch/Creekside - BAD	90,860	102,368	78,904	219,215			219,215	129,830
176-000-6766	Walnut Square - BAD	2,030	2,023	2,039	2,252			2,252	2,190
176-000-6767	Weber Estates - BAD	872	888	1,945	2,035			2,035	1,997
176-000-6768	Yorkshire Estates - BAD	933	928	927	1,895			1,895	895
176-000-6769	Yorkshire Estates II - BAD	192	34	194	986			986	238
176-000-6771	The Villages	394	434	434	-			-	-
176-000-6772	Mahaffey Plaza	797	967	1,079	1,107			1,107	1,102
176-000-6773	Patterson Plaza -Annexation 1 BAD	2,120	4,025	1,723	14,887			14,887	10,048
176-000-6774	Keystone Anne (Mc Shane)	6,665	8,972	6,625	21,968			21,968	21,621
176	Total Operation & Maintenance	\$ 316,591	\$ 332,019	\$ 254,617	\$ 725,284	\$ -	\$ -	\$ 725,284	\$ 525,858
176	TOTAL EXPENSES - BAD	\$ 316,591	\$ 332,019	\$ 254,617	\$ 725,284	\$ -	\$ -	\$ 725,284	\$ 525,858
176	NET REVENUE VS EXPENSES	\$ 216,234	\$ 207,342	\$ 249,636	\$ (184,273)	\$ -	\$ -	\$ (184,273)	\$ (29,856)

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21	
				As of: 2018-19 Actual						
Gateway Assessments										
177-000-5061	Assessments	\$ 8,500	\$ 8,500	\$ 8,499	\$ 8,500			\$ 8,500	\$ 8,500	
177-000-5600	Interest	89	151	322	151			151	151	
177	Total Revenue	\$ 8,588	\$ 8,651	\$ 8,821	\$ 8,651	\$ -	\$ -	\$ 8,651	\$ 8,651	
Expenses										
177-000-6200	Fiscal Services	\$ 446	\$ 400	\$ 400	\$ 400			\$ 400	\$ 400	
177-000-6770	Gateway Expense	3,636	5,990	4,525	15,984			15,984	15,984	
177-999-9000	Transfer General Fund Costs	-	-	4,404	-			-	-	
177	Total Operation & Maintenance	\$ 4,082	\$ 6,390	\$ 9,329	\$ 16,384	\$ -	\$ -	\$ 16,384	\$ 16,384	
177	TOTAL EXPENSES - Gateway Asses	\$ 4,082	\$ 6,390	\$ 9,329	\$ 16,384	\$ -	\$ -	\$ 16,384	\$ 16,384	
177	NET REVENUE VS EXPENSES	\$ 4,506	\$ 2,261	\$ (507)	\$ (7,733)	\$ -	\$ -	\$ (7,733)	\$ (7,733)	
178	CFD 2013-1 (Non-Residential Maintenance Service)									
178-000-5040	Assessment Fees	\$ 53,212	\$ 71,275	\$ 171,265	\$ 56,266			\$ 56,266	\$ 57,937	
178-000-5600	Interest Income	1,039	1,800	4,755	1,800			1,800	1,800	
178-000-5009	Admin Fee			15,865	-			-	-	
178	Total Revenue	\$ 54,251	\$ 73,075	\$ 191,885	\$ 58,066	\$ -	\$ -	\$ 58,066	\$ 59,737	
Expenses										
178-000-6200	Fiscal Services	\$ 3,255	\$ 2,078	\$ 2,195	\$ 2,000			\$ 2,000	\$ 2,200	
178-000-6310	Facility Maintenance	-	12,023	-	-			-	-	
178-000-6320	Streetlight Maintenance	444	716	-	2,000			2,000	2,000	
178-000-6410	Departmental Supplies			1,276					-	
178-000-6710	Utilities - Building	-	25,360	22,881	-			-	25,000	
178-000-6720	Utilities - Lights	307	376	410	400			400	400	
178-000-6735	Utilities - Storm Lift Gate			31,470					-	
178-000-6750	Mahaffey Plaza Area			605					-	
178	Total Operation & Maintenance	\$ 4,006	\$ 40,551	\$ 58,838	\$ 4,400	\$ -	\$ -	\$ 4,400	\$ 29,600	
178-999-6800	Transfers to General fund	\$ -	\$ -	15,865	\$ -			\$ -	\$ -	
178-999-6801	Transfers to Sewer Fund	-	-	11,396	-			-	-	
178-999-6802	Transfers to Street Fund	-	-	-	-		70,000	70,000	-	
178	Total Transfers	\$ -	\$ -	\$ 27,261	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -	
178	TOTAL EXPENSES - CFD 2013-1	\$ 4,006	\$ 40,551	\$ 86,100	\$ 4,400	\$ -	\$ 70,000	\$ 74,400	\$ 29,600	
178	NET REVENUE VS EXPENSES	\$ 50,244	\$ 32,524	\$ 105,785	\$ 53,666	\$ -	\$ (70,000)	\$ (16,334)	\$ 30,137	

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
179	Village of Patterson (CFD 2018-2) (Residential Maintenance Service)								
179-000-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27,395
179-000-5600	Interest Income	-	-	441	225	-	-	-	300
	Total Revenue	\$ -	\$ -	441	225	\$ -	\$ -	\$ -	27,695
	Expenses								
179-000-6200	Fiscal Services	\$ -	\$ -	1,438	3,000	\$ -	\$ -	3,000	3,000
179-000-6300	Equipment Maintenance	-	-	524	-	-	-	-	-
179-000-6320	Streetlight Maintenance	-	-	-	-	-	-	-	-
179-000-6720	Utilities - Lights	-	-	-	-	-	-	-	-
	Total Operation & Maintenance	\$ -	\$ -	1,961	3,000	\$ -	\$ -	3,000	3,000
179	TOTAL EXPENSES - VOP CFD 2018-2	\$ -	\$ -	1,961	3,000	\$ -	\$ -	3,000	3,000
179	NET REVENUE VS EXPENSES	\$ -	\$ -	(1,520)	(2,775)	\$ -	\$ -	(3,000)	24,695
	GRAND TOTAL EXPENSES	1,879,371	2,098,300	1,814,948	2,619,446	-	70,000	2,689,446	2,348,388
	TOTAL REVENUE	2,063,299	2,158,454	2,342,057	2,263,076	-	-	2,262,851	2,328,492
	NET REVENUE VS EXPENSES	183,928	60,154	527,108	(356,370)	-	(70,000)	(426,595)	(19,896)



ASSESSMENTS FUNDS

ASSESSMENTS 2020-2021

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
Community Facilities District (2018-1)									
Villages of Patterson									
180-000-5300	Administration Fee	\$ -	\$ -	\$ 5,203	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 4,000
180	Total Revenue	\$ -	\$ -	\$ 5,203	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 4,000
180	TOTAL EXPENSES - Village of Patterson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	NET REVENUE VS EXPENSES	\$ -	\$ -	\$ 5,203	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 4,000
West Patterson Business Park									
191-000-5050	Assessment Fees Keystone	\$ 466,169	\$ 484,085	\$ 632,105	\$ 569,130			\$ 569,130	\$ 569,130
191-000-5602	Delinquency Penalty-10 Percent	-	-	1,661	-			-	-
191-000-5300	Administration Fee	-	-	-	-			-	-
191-000-5600	Interest Income	17,021	34,532	40,798	34,532			34,532	34,532
191-998-5900	From General Fund	-	400,398	-	-			-	-
191-998-5904	From Water Capital	-	24	-	-			-	-
191	Total Revenue	\$ 483,189	\$ 919,038	\$ 674,564	\$ 603,662	\$ -	\$ -	\$ 603,662	\$ 603,662
Expenses									
191-000-6200	Fiscal Services	\$ 5,315	\$ 9,508	\$ 6,876	\$ 15,000			\$ 15,000	\$ 15,000
191-000-6240	General Contract Services	-	36	-	-			-	-
191-000-6899	Misc Admin Expenses	28	28	28	28			28	28
191	Total Operation & Maintenance	\$ 5,343	\$ 9,571	\$ 6,904	\$ 15,028	\$ -	\$ -	\$ 15,028	\$ 15,028
191-999-9000	To General Fund		400,398	-	-			-	-
191-999-9012	To Streets	-	-	-	224,000			224,000	-
191-999-9013	Transfer to Sewer CIP	155,646	-	1,997,871	1,648,115			1,648,115	155,744
191-999-9014	Transfer to Water Capital Fund	95,226	408,148	1,852,666	-			-	-
191	Total Capital and Transfers	\$ 250,872	\$ 808,546	\$ 3,850,537	\$ 1,872,115	\$ -	\$ -	\$ 1,872,115	\$ 155,744
191-000-8000	Principal Expense	\$ 75,000	\$ 55,000	\$ 65,000	\$ 80,000			\$ 80,000	\$ 90,000
191-000-8100	Interest Expense	411,919	410,619	409,338	407,616			407,616	405,369
191	Total Debt Service	\$ 486,919	\$ 465,619	\$ 474,338	\$ 487,616	\$ -	\$ -	\$ 487,616	\$ 495,369
191	TOTAL EXPENSES - W Patterson	\$ 743,134	\$ 1,283,736	\$ 4,331,779	\$ 2,374,759	\$ -	\$ -	\$ 2,374,759	\$ 666,141
191	NET REVENUE VS EXPENSES	\$ (259,945)	\$ (364,698)	\$ (3,657,214)	\$ (1,771,097)	\$ -	\$ -	\$ (1,771,097)	\$ (62,479)

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Community Facilities District (2015-1) Arambel-KDN									
192-000-5050	Assessment Fees Arambel-KDN	\$ 258,838	\$ 263,422	\$ 262,843	\$ 308,467			\$ 308,467	\$ 308,467
192-000-5300	Administration Fee	-	-	-	-			-	-
192-000-5600	Interest Income	990	617	539	617			617	617
192-998-5922	From Street Impact Fees	-	50,000	-	-			-	-
192	Total Revenue	\$ 259,828	\$ 314,038	\$ 263,382	\$ 309,084	\$ -	\$ -	\$ 309,084	\$ 309,084
Expenses									
192-000-6200	Fiscal Services	\$ 1,624	\$ 5,163	\$ 3,719	\$ 8,000			\$ 8,000	\$ 8,000
192-000-6899	Misc Admin Expenses	25	25	25	25			25	25
192	Total Operation & Maintenance	\$ 1,624	\$ 5,188	\$ 3,744	\$ 8,025	\$ -	\$ -	\$ 8,025	\$ 8,025
192-000-7571	Rogers Road Rehabilitation Program	\$ 110,000	\$ 50,000	\$ -	\$ -			\$ -	\$ -
192-000-7572	WR Griffin Reimbursement Proj	-	-	-	-			-	-
192	Total Capital	\$ 110,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
192-000-8000	Principal Expense	\$ 20,000	\$ 10,000	\$ 15,000	\$ 20,000			\$ 20,000	\$ 35,000
192-000-8100	Interest Expense	249,338	248,588	247,963	247,588			247,588	245,338
192-000-8200	Cost of Issuance	-	-	63,517	-			-	-
192	Total Debt Service	\$ 269,338	\$ 258,588	\$ 326,479	\$ 267,588	\$ -	\$ -	\$ 267,588	\$ 280,338
192	TOTAL EXPENSES - W Patterson	\$ 380,961	\$ 313,775	\$ 330,223	\$ 275,613	\$ -	\$ -	\$ 275,613	\$ 288,363
192	NET REVENUE VS EXPENSES	\$ (121,133)	\$ 263	\$ (66,841)	\$ 33,471	\$ -	\$ -	\$ 33,471	\$ 20,722

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Heartland Assessment District (Local bonds)									
204-000-5040	Assessment Fees	\$ 635,126	\$ 626,507	\$ 627,339	\$ 638,734			\$ 638,734	\$ 628,866
204-000-5600	Interest Income	3,310	4,012	7,805	4,012			4,012	4,012
204	Total Revenue	\$ 638,436	\$ 630,519	\$ 635,145	\$ 642,746	\$ -	\$ -	\$ 642,746	\$ 632,878
Expenses									
204-000-6200	Fiscal Services	\$ 35,776	\$ 39,494	\$ 29,061	\$ 42,000			\$ 42,000	\$ 42,000
204	Total Operation & Maintenance	\$ 35,776	\$ 39,494	\$ 29,061	\$ 42,000	\$ -	\$ -	\$ 42,000	\$ 42,000
204-000-8000	Principal Expense	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
204-000-8100	Interest Expense	108,364	-	-	-			-	-
204	Total Debt Service	\$ 108,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204-999-9018	To PPFA 2013 HR Bonds	\$ 415,966	\$ 524,646	\$ 521,673	\$ 955,141			\$ 955,141	\$ 527,556
204	Total Capital/Transfers	\$ 415,966	\$ 524,646	\$ 521,673	\$ 955,141	\$ -	\$ -	\$ 955,141	\$ 527,556
204	TOTAL EXPENSES - Heartland	\$ 560,106	\$ 564,140	\$ 550,734	\$ 997,141	\$ -	\$ -	\$ 997,141	\$ 569,556
204	NET REVENUE VS EXPENSES	\$ 78,330	\$ 66,379	\$ 84,411	\$ (354,395)	\$ -	\$ -	\$ (354,395)	\$ 63,322
PPFA 2013 Heartland Ranch Revenue Bonds									
205-000-5600	Interest Income	978	5,138	1,320	1,000			1,000	1,000
205-000-5601	Interest Income - Local Oblig Bonds	108,364	324,618	187,029	-			-	-
205-998-5924	From HR Local Oblig Bonds	415,966	524,646	521,673	955,141			955,141	527,556
205	Total Revenue	\$ 525,308	\$ 854,403	\$ 710,022	\$ 956,141	\$ -	\$ -	\$ 956,141	\$ 528,556
Expenses									
205-000-8000	Principal Expense	\$ 789,549	\$ 699,477	\$ 731,325	\$ 757,489			\$ 757,489	\$ 433,971
205-000-8100	Interest Expense	153,090	345,966	311,354	197,652			197,652	93,585
205	Total Debt Service	\$ 942,639	\$ 1,045,443	\$ 1,042,679	\$ 955,141	\$ -	\$ -	\$ 955,141	\$ 527,556
205-799-7105	HR Non Potable-New Well (Design & Constr)	\$ 29,420	\$ 884,094	\$ 57,318	\$ -	\$ 8,206		\$ 8,206	\$ -
205	Total Capital/Transfers	\$ 29,420	\$ 884,094	\$ 57,318	\$ -	\$ 8,206	\$ -	\$ 8,206	\$ -
205	TOTAL EXPENSES - Heartland PPFA	\$ 972,058	\$ 1,929,537	\$ 1,099,997	\$ 955,141	\$ 8,206	\$ -	\$ 963,347	\$ 527,556
205	NET REVENUE VS EXPENSES	\$ (446,751)	\$ (1,075,135)	\$ (389,975)	\$ 1,000	\$ (8,206)	\$ -	\$ (7,206)	\$ 1,000

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
West Patterson Financing Authority - Local Bonds (2001-01)									
250-000-5007	Mello Roos - Assessment Tax	\$ 5,242,942	\$ 5,133,124	\$ 5,198,148	\$ 5,327,916			\$ 5,327,916	\$ 5,327,916
250-000-5008	Mello Roos - Assessment Prepay	262,094	247,551	348,320	100,000			100,000	100,000
250-000-5600	Interest Income	71,080	77,473	115,901	77,473			77,473	115,000
250-000-5602	Delinquent Penalty	13,024	10,655	15,840	10,000			10,000	15,000
250-000-5713	Proceeds from Sale of Property	-	-	1,100,000	-			-	-
250	Total Revenue	\$ 5,589,140	\$ 5,468,803	\$ 6,778,210	\$ 5,515,389	\$ -	\$ -	\$ 5,515,389	\$ 5,557,916
Expenses									
250-000-6899	Misc Admin Expenses	663	550	569	500			500	\$ 500
250	Total Operation & Maintenance	\$ 663	\$ 550	\$ 569	\$ 500	\$ -	\$ -	\$ 500	\$ 500
250-000-8000	Principal Expense	\$ 1,091,100	\$ 1,232,841	\$ 1,389,751	\$ 1,297,918		\$ 246,000	\$ 1,543,918	\$ 1,540,000
250-000-8100	Interest Expense	4,090,845	4,017,917	3,937,983	3,852,817			3,852,817	3,197,363
250	Total Debt Service	\$ 5,181,945	\$ 5,250,758	\$ 5,327,734	\$ 5,150,735	\$ -	\$ 246,000	\$ 5,396,735	\$ 4,737,363
250-799-7112	Community Center	\$ -	\$ -	\$ -				\$ -	\$ -
250-799-7124	Public Safety Facility - Building	-	-	-	173,425	(173,425)		-	1,324,475
250-999-9015	Transfer to PPFA Revenue Bonds CFD	-	4,857	-				-	-
250	Total Capital/Transfers	\$ -	\$ 4,857	\$ -	\$ 173,425	\$ (173,425)	\$ -	\$ -	\$ 1,324,475
250-000-8210	Call Premium	\$ 8,160	\$ 7,267	\$ 7,350	\$ 8,160			\$ 8,160	\$ 8,160
	Total Debt Service	\$ 8,160	\$ 7,267	\$ 7,350	\$ 8,160	\$ -	\$ -	\$ 8,160	\$ 8,160
250	TOTAL EXPENSES - WPFA Local Bonds	\$ 5,190,768	\$ 5,263,431	\$ 5,335,653	\$ 5,332,820	\$ (173,425)	\$ 246,000	\$ 5,405,395	\$ 6,070,498
250	NET REVENUE VS EXPENSES	\$ 398,372	\$ 205,372	\$ 1,442,557	\$ 182,569	\$ 173,425	\$ (246,000)	\$ 109,994	\$ (512,582)

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Patterson Public Financing Authority - Revenue Bonds 2013 (CFD 2001-01)									
252-000-5600	Interest Income	\$ (216)	\$ 8,730	\$ 18,973	\$ 8,730			\$ 8,730	\$ 8,730
252-000-5601	Interest Income - Local Oblig Bonds	4,090,845	4,025,184	3,945,332	3,852,817			3,852,817	3,197,363
252-000-5603	Premium Inc-Local Oblig Bond	8,160	-	-	-			-	-
252-998-5924	From WPPFA Local Bonds	-	4,857	-	-			-	-
252	Total Revenue	\$ 4,098,789	\$ 4,038,770	\$ 3,964,305	\$ 3,861,547	\$ -	\$ -	\$ 3,861,547	\$ 3,206,093
Expenses									
252-799-7053	Community Complex Parking Lot - Expansion	-	181,828	603,351	-			-	-
252-799-7054	Community Complex Parking Lot - Resurfacing	-	-	-	-			-	-
252	Total Capital	\$ -	\$ 181,828	\$ 603,351	\$ -	\$ -	\$ -	\$ -	\$ -
252-000-8000	Principal Expense	\$ 1,400,000	\$ 1,520,000	\$ 1,670,000	\$ 1,555,000		\$ 255,000	\$ 1,810,000	\$ 1,436,543
252-000-8100	Interest Expense	3,799,225	3,739,616	3,670,259	3,599,128			3,599,128	3,768,736
252-000-8210	Call Premium Payment	-	3,600	-	-			-	-
252	Total Debt Service	\$ 5,199,225	\$ 5,263,216	\$ 5,340,259	\$ 5,154,128	\$ -	\$ 255,000	\$ 5,409,128	\$ 5,205,279
252	TOTAL EXPENSES - PPFA Authority Bonds	\$ 5,199,225	\$ 5,445,044	\$ 5,943,611	\$ 5,154,128	\$ -	\$ 255,000	\$ 5,409,128	\$ 5,205,279
252	NET REVENUE VS EXPENSES	\$ (1,100,436)	\$ (1,406,273)	\$ (1,979,306)	\$ (1,292,581)	\$ -	\$ (255,000)	\$ (1,547,581)	\$ (1,999,186)
	GRAND TOTAL EXPENSES	\$ 13,046,253	\$ 14,799,664	\$ 17,591,996	\$ 15,089,602	\$ (165,219)	\$ 501,000	\$ 15,425,383	\$ 13,327,392
	TOTAL REVENUE	\$ 11,594,690	\$ 12,225,572	\$ 13,030,832	\$ 11,888,569	\$ -	\$ 2,000	\$ 11,890,569	\$ 10,842,189
	NET REVENUE VS EXPENSES	\$ (1,451,563)	\$ (2,574,091)	\$ (4,561,165)	\$ (3,201,033)	\$ 165,219	\$ (499,000)	\$ (3,534,814)	\$ (2,485,203)



STREET PROJECT FUNDS

STREET PROJECTS 2020-2021

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
Gas Tax Fund									
325-000-5220	Gas Tax 2105	\$ 116,054	\$ 123,348	\$ 133,144	\$ 126,168	\$ 4,054		\$ 130,222	\$ 136,588
325-000-5221	Gas Tax 2106	71,315	77,576	84,463	78,919	2,721		81,640	81,640
325-000-5222	Gas Tax 2107	156,448	160,530	167,927	165,677	(2,610)		163,067	163,067
325-000-5223	Gas Tax 2107.5	-	5,000	10,000	5,000	-		5,000	5,000
325-000-5224	Gas Tax 2103	49,601	88,516	84,543	193,423	3,882		197,305	210,676
325-000-5225	Gas Tax SB1	-	130,617	469,878	400,950	63,572		464,522	448,827
325-000-5600	Interest Income	789	284	452	284	-		284	284
325	Total Revenue	\$ 394,207	\$ 585,872	\$ 950,407	\$ 970,421	\$ 71,619	\$ -	\$ 1,042,040	\$ 1,046,082
Expenses									
325-000-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,500
325	Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,500
325-999-9000	To General Fund	350,000	325,000	325,000	485,000			485,000	300,000
325-999-9012	To Street Projects Fund	74,877	205,500	548,550	257,951			257,951	150,000
325-999-9013	To Measure L Fund	-	-	-	370,133			370,133	-
325	Total Transfers	\$ 424,877	\$ 530,500	\$ 873,550	\$ 1,113,084	\$ -	\$ -	\$ 1,113,084	\$ 450,000
325	TOTAL EXPENSES - Gas Tax	\$ 424,877	\$ 530,500	\$ 873,550	\$ 1,113,084	\$ -	\$ -	\$ 1,113,084	\$ 457,500
325	NET REVENUE VS EXPENSES	\$ (30,670)	\$ 55,372	\$ 76,857	\$ (142,663)	\$ 71,619	\$ -	\$ (71,044)	\$ 588,582

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
LTF - Street Projects									
326-000-5230	SB325 (LTF)	\$ 107,206	\$ 67,119	\$ -	\$ 18,025			\$ 18,025	\$ -
326-000-5600	Interest Income	3,068	3,591	5,491	3,591			3,591	3,591
326	Total Revenue	\$ 110,274	\$ 70,710	\$ 5,491	\$ 21,616	\$ -	\$ -	\$ 21,616	\$ 3,591
Expenses									
326-999-9012	To Street 327 Fund	\$ 150,000	\$ 83,682	\$ 157,562	\$ -			\$ -	\$ -
326-999-9013	To LTF Non-Motorized	-	-	-	-	18,025		18,025	-
326	Total Transfers	\$ 150,000	\$ 83,682	\$ 157,562	\$ -	\$ 18,025	\$ -	\$ 18,025	\$ -
326	TOTAL EXPENSES - LTF Projects	\$ 150,000	\$ 83,682	\$ 174,497	\$ -	\$ 18,025	\$ -	\$ 18,025	\$ -
326	NET REVENUE VS EXPENSES	\$ (39,726)	\$ (12,972)	\$ (169,006)	\$ 21,616	\$ (18,025)	\$ -	\$ 3,591	\$ 3,591

Account Number	Description	2016-17	2017-18	Audited As of: 2018-19	Budget	Mid-Year	Year-End	Projected	Budget
		Actual	Actual	Actual	2019-20	Adjustment 2019-20	Adjustment 2019-20	Budget 2019-20	2020-21
Street Projects									
327-000-5240	RSTP	\$ 662,926	\$ 109,334	\$ 8,949	\$ 878,368			\$ 878,368	\$ 269,543
327-000-5245	CMAQ	148,858	23,407	384,322	906,619			906,619	371,826
327-000-5250	TEA	24,569	-	-	-			-	-
327-000-5600	Interest Income	5,141	9,656	16,291	9,656			9,656	9,656
327-000-5700	ATP Grant Funding	(13,994)	12,679	32,770	1,492,398			1,492,398	554,000
327-000-5702	HBP Federal Grant Funding			29,462	577,991			577,991	430,000
327-998-5900	From General Fund	-	-	-	-			-	1,871,945
327-998-5905	From Gas Tax Fund	74,877	205,500	548,550	257,951			257,951	448,827
327-998-5906	From BAD - Slurry Seal	-	-	-	-			-	110,000
327-998-5915	From LTF	150,000	83,682	157,562	-			-	10,000
327-998-5922	From Street Impact Fees/I-5 Interchange	-	1,106,871	167,512	1,328,413			1,328,413	800,000
327-998-5911	From CFD 2005-1	-	-	-	224,000			224,000	-
327-998-5912	From CFD 2013-1	-	-	-	-		70,000	70,000	10,000
327-998-5902	From Garbage Fund	100,000	100,000	100,000	100,000			100,000	100,000
327	Total Revenue	\$ 1,152,376	\$ 1,651,129	\$ 1,445,417	\$ 5,775,396	\$ -	\$ 70,000	\$ 5,845,396	\$ 4,985,797

Account Number	Description	Audited As of:			Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
		2016-17 Actual	2017-18 Actual	2018-19 Actual					
Expenses									
327-000-6240	General Contract Services	\$ 1,391	\$ 7,230	\$ 4,683	\$ 3,200		\$ 3,200	\$ 3,000	
327-000-6410	Departmental Supplies	65,633	47,409	54,693	60,000		60,000	60,000	
327	Total Operation & Maintenance	\$ 67,024	\$ 54,639	\$ 59,376	\$ 63,200	\$ -	\$ -	\$ 63,200	\$ 63,000
327-000-7553	Street Repairs	-	-	-	-		\$ -	\$ -	
327-000-7569	Curb and Gutter Program (Gas Tax)	2	-	-	-		-	-	
327-000-7570	Overlay - Ward Ave - RSTP	795,058	-	-	-		-	-	
327-000-7583	Roundabout/Splitter Islands Con	-	-	-	-		-	-	
327-000-7585	Intersect Improv (Sperry/DelPuerto) (CMAQ)	64,535	1,389,029	749	-	82,347	82,347	-	
327-000-7586	Signal-N. 1st/Walnut Ave	6,931	-	-	-		-	-	
327-000-7587	Signal-Hartley/Walnut Ave	-	-	-	-		-	-	
327-000-7591	Striping Program -Gas Tax	-	-	-	-		-	-	
327-000-7593	Apricot Fiesta Striping - Gas Tax	10,469	9,989	10,496	12,000		12,000	12,000	
327-000-7594	Slurry Seal - Project Phase 1	-	-	-	-		-	-	
327-000-7601	Trailer for Roller (Gas Tax)	28,418	-	-	-		-	-	
327-000-7575	Intersect Improv (Ward/Las Palmas)	524,484	80,064	-	-		-	-	
327-000-7576	I-5 Interchange PS & E Study (Aqueduct)	-	-	-	1,400,000	(1,400,000)	68,000	68,000	2,000,000
327-000-7603	Sperry Ave Reconstr (Rodgers Rd to I-5)	-	595,000	-	-		-	-	
327-000-7607	Safe-Routes-to-School Improvement Project	-	-	-	-		-	-	
327-000-7608	Rogers Road Bridge	11,288	23,978	94,125	655,096	(306,477)	348,619	306,477	
327-000-7610	ATP Cycle 3	2,154	-	-	-		-	-	
327-000-7611	Safety Improvement along Ward/Las Palmas Design	57	59,713	12,864	732,179	(67,319)	664,860	237,885	
327-000-7612	Retro Relectivity Project	-	-	28,266	-	29,735	29,735	-	
327-000-7613	Sperry Avenue Improv (Baldwin to Hwy 33)	-	39,126	1,073,950	52,922		52,922	-	
327-000-7614	Traffic Signs	-	8,482	-	13,000	22,000	35,000	40,000	
327-000-7615	Battery Back-Up Sytems	-	13,959	-	7,150		7,150	-	
327-000-7617	City Striping	-	2,671	2,675	100,000	170,000	270,000	30,000	
327-000-7619	Roundabout - Salado/7th Street	13,573	5,927	62,001	674,279	(420,000)	254,279	420,000	
327-000-7621	Ninth Street Improvements	-	114	86,052	947,705	441,089	1,388,794	-	
327-000-7622	Slurry Seal - Corp yard	-	-	44,302	2,565		2,565	-	
327-000-7623	Slurry Seal @ Fire Station II	-	-	-	25,368	(25,368)	-	-	
327-000-7624	City Wide Active Transportation Plan (Bike Pedestrian)	-	-	-	99,000	(74,250)	24,750	74,250	
327-000-7626	Salado Creek Bike Trail Project	-	-	-	-	75,000	75,000	1,871,945	
327	Total Capital	\$ 1,456,970	\$ 2,228,053	\$ 1,415,481	\$ 4,721,264	\$ (1,473,243)	\$ 68,000	\$ 3,316,021	\$ 4,992,557
327-999-9013	To Measure L Fund	\$ -	\$ -	\$ -	\$ 769,543		\$ 769,543	\$ 791,456	
327	Total Transfers	\$ -	\$ -	\$ -	\$ 769,543	\$ -	\$ -	\$ 769,543	\$ 791,456
327	TOTAL EXPENSES - Street Projects	\$ 1,523,994	\$ 2,282,692	\$ 1,474,857	\$ 5,554,007	\$ (1,473,243)	\$ 68,000	\$ 4,148,764	\$ 5,847,013
327	NET REVENUE VS EXPENSES	\$ (371,618)	\$ (631,563)	\$ (29,440)	\$ 221,389	\$ 1,473,243	\$ 2,000	\$ 1,696,632	\$ (861,216)

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
LTF - Non Motorized									
328-000-5231	Non Motorized Funds	\$ 15,485	\$ 15,563	\$ -	\$ -	\$ -	\$ 37,679	\$ 37,679	\$ -
328-000-5600	Interest Income	211	412	872	412	-	-	412	400
328	Total Revenue	\$ 15,696	\$ 15,975	\$ 872	\$ 412	\$ 18,025	\$ 37,679	\$ 56,116	\$ 400
Expenses									
328-000-7571	Ward Ave pedestrian bridge repair	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
328	Total Capital	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
328-999-9001	To Measure L	\$ -	\$ -	\$ -	20,017	-	-	20,017	-
328		\$ -	\$ -	\$ -	20,017	\$ -	\$ -	20,017	\$ -
328	TOTAL EXPENSES - Non Motorized	\$ -	\$ -	\$ -	20,017	\$ 25,000	\$ -	45,017	\$ -
328	NET REVENUE VS EXPENSES	\$ 15,696	\$ 15,975	\$ 872	\$ (19,605)	\$ (6,975)	\$ 37,679	\$ 11,099	\$ 400
Measure L									
329-000-5022	Local Streets & Roads Revenue	\$ -	\$ 1,006,123	\$ 1,014,305	\$ 865,202	-	\$ -	\$ 865,202	\$ 865,202
329-000-5023	Traffic Management Revenue	-	201,225	202,861	173,040	-	-	173,040	173,040
329-000-5024	Bike and Pedestrian Improvements Revenue	-	100,612	101,431	86,520	-	-	86,520	86,520
329-000-5600	Interest Income	-	5,889	31,659	5,889	-	-	5,889	5,889
329-000-5795	Misc Reimbursements	-	250	-	-	-	-	-	-
329-998-5900	From Street Fund	-	-	-	769,543	-	-	769,543	-
329-998-5901	From LTF	-	-	-	20,017	-	-	20,017	-
329-998-5902	From Gas Tax	-	-	-	370,133	-	-	370,133	-
329-998-5903	From General Fund	-	-	-	163,944	-	(163,944)	-	163,944
329-998-5904	From Water Fund	-	-	-	-	-	-	-	983,814
329	Total Revenue	\$ -	\$ 1,314,099	\$ 1,350,256	\$ 2,454,288	\$ -	\$ (163,944)	\$ 2,290,344	\$ 2,278,409
Expenses									
329-000-7100	Street maintenance projects- Slurry seal	\$ -	\$ -	\$ 218,709	\$ 20,017	-	\$ -	\$ 20,017	\$ -
329-000-7101	Street maintenance projects-Las Palmas Overlay	-	-	3,000	1,292,625	(1,230,875)	2,512	64,262	1,261,750
329-000-7102	Street maintenance projects-Kinshire Subdivision FDR WM 1A Design	-	-	4,747	2,081,375	(1,500,000)	-	581,375	1,527,125
329-000-7103	Street maint projects-Kinshire Subdiv FDR WM 1B Design	-	-	4,095	50,250	-	-	50,250	16,750
329-000-7104	WM 6A Design	-	-	-	-	-	-	-	282,500
329-000-7200	Traffic Management projects (10%)	-	-	-	-	-	-	-	-
329-000-7300	Bike/Ped projects (5%)	-	27,376	-	87,000	(87,000)	-	-	-
329	Total Capital	\$ -	\$ 27,376	\$ 230,552	\$ 3,531,267	\$ (2,817,875)	\$ 2,512	\$ 715,904	\$ 3,088,125
329-999-9001	To Water Capital	\$ -	\$ -	\$ -	\$ 86,858	-	\$ -	\$ 86,858	\$ 339,195
329	Total Transfers	\$ -	\$ -	\$ -	\$ 86,858	\$ -	\$ -	\$ 86,858	\$ 339,195
329	TOTAL EXPENSES - Measure L	\$ -	\$ 27,376	\$ 230,552	\$ 3,618,125	\$ (2,817,875)	\$ 2,512	\$ 802,762	\$ 3,427,320
329	NET REVENUE VS EXPENSES	\$ -	\$ 1,314,099	\$ 1,119,705	\$ (1,163,837)	\$ 2,817,875	\$ (166,456)	\$ 1,487,582	\$ (1,148,912)
GRAND TOTAL EXPENSES		2,098,871	2,924,250	2,753,456	10,305,233	(4,248,093)	70,512	6,127,652	9,731,833
TOTAL REVENUE		1,672,553	3,637,785	3,752,444	9,222,133	89,644	(56,265)	9,255,512	8,314,279
NET REVENUE VS EXPENSES		(426,318)	713,535	998,988	(1,083,100)	4,337,737	(126,777)	3,127,860	(1,417,554)



RECREATION & OTHER FUNDS

RECREATION FUNDS - OTHER 2020-2021

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Beautification Committee									
305-000-5600	Interest Income	\$ 216	\$ 324	\$ 641	\$ 200			\$ 200	\$ 200
305-000-5705	Donations	200	-	-				-	-
305	Total Revenue	\$ 416	\$ 324	\$ 641	\$ 200	\$ -	\$ -	\$ 200	\$ 200
Expenses									
305-000-6410	Departmental Supplies/Programs	\$ 257	\$ -	\$ -	\$ -	\$ 1,800		\$ 1,800	\$ 300
305	Total Operation & Maintenance	\$ 257	\$ -	\$ -	\$ -	\$ 1,800	\$ -	\$ 1,800	\$ 300
305	TOTAL EXPENSES - Beautification	\$ 257	\$ -	\$ -	\$ -	\$ 1,800	\$ -	\$ 1,800	\$ 300
305	NET REVENUE VS EXPENSES	\$ 159	\$ 324	\$ 641	\$ 200	\$ (1,800)	\$ -	\$ (1,600)	\$ (100)

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected	Budget 2020-21
				As of: 2018-19 Actual				Budget 2019-20	
Aquatic Center Construction									
430-000-5122	Aquatic Center Fee	\$ 10,164	\$ 615	\$ 489	\$ 43,122			\$ 43,122	\$ 201,589
430-000-5600	Interest Income	306	471	940	100			100	100
430	Total Revenue	\$ 10,470	\$ 1,086	\$ 1,430	\$ 43,222	\$ -	\$ -	\$ 43,222	\$ 201,689
430	TOTAL EXPENSES - Aquatic Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430	NET REVENUE VS EXPENSES	\$ 10,470	\$ 1,086	\$ 1,430	\$ 43,222	\$ -	\$ -	\$ 43,222	\$ 201,689
	GRAND TOTAL EXPENSES	257	-	-	-	1,800	-	1,800	300
	TOTAL REVENUE	10,885	1,410	2,071	43,422	-	-	43,422	201,889
	NET REVENUE VS EXPENSES	10,628	1,410	2,071	43,422	(1,800)	-	41,622	201,589



ENTERPRISE FUNDS

ENTERPRISE FUNDS 2020-2021

Account Number	Description	Audited As of:				Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
		2016-17 Actual	2017-18 Actual	2018-19 Actual	Budget 2019-20				
GARBAGE									
600-000-5030	Franchise Fees	\$ 29,046	\$ 29,912	\$ 30,329	\$ 32,454		\$ 32,454	\$ 33,395	
600-000-5210	AB939 Recycling	-	-	-	10,000		10,000	10,000	
600-000-5235	Highway Maintenance (SWEEP)	3,600	4,320	4,320	4,320		4,320	4,320	
600-000-5332	Garbage Services	2,812,585	2,970,927	3,119,432	3,250,316		3,250,316	3,396,580	
600-000-5333	Garbage Services Bertolotti	19	(20)	(944)	20		20	950	
600-000-5600	Interest Income	6,113	9,599	21,433	9,599		9,599	21,000	
600-000-5700	Late Fee	75,839	74,704	74,916	70,000		(10,000)	60,000	
600-000-5790	Miscellaneous Revenue	100	-	-	-		-	-	
600	Total Revenue	\$ 2,927,302	\$ 3,089,442	\$ 3,249,486	\$ 3,376,709	\$ -	\$ (10,000)	\$ 3,366,709	\$ 3,501,245
Expenses									
600-790-6001	Salaries & Wages, Full-Time	\$ 230,482	\$ 210,779	\$ 284,304	\$ 295,503		\$ 295,503	\$ 362,461	
600-790-6002	Salaries & Wages, Part-Time	46,530	50,231	62,257	84,956		84,956	66,488	
600-790-6005	Overtime	2,443	4,020	2,440	5,200		5,200	4,000	
600-790-6010	Certificate Pay	-	-	-	-		-	-	
600-790-6011	Leave Payout	-	-	-	-		-	5,566	
600-790-6100	FICA/Medicare - Employer	6,648	6,269	7,125	10,859		10,859	11,988	
600-790-6105	Retirement	48,828	83,608	99,518	40,755		40,755	50,289	
600-790-6106	HRA	-	-	1,519	228		228	7,652	
600-790-6110	Worker's Compensation	8,734	7,787	8,928	11,498		11,498	16,886	
600-790-6114	Vacation Benefits	-	-	-	-		-	-	
600-790-6115	Unemployment Insurance	-	-	(253)	-		-	85	
600-790-6120	Medical Insurance	74,725	71,718	83,326	89,785		89,785	84,086	
600-790-6123	Post Retirement Medical Insurance	41,041	38,649	14,809	4,531		4,531	4,805	
600-790-6125	Dental Insurance	6,446	6,771	8,334	10,483		10,483	13,243	
600-790-6130	Vision Insurance	1,272	1,138	1,389	1,416		1,416	1,716	
600-790-6135	Life Insurance	1,391	1,375	1,610	1,735		1,735	2,038	
600-790-6145	Tuition Reimbursement	-	-	-	1,500		1,500	1,000	
600-790-6160	Compensated Absences	(837)	996	(6,780)	-		-	-	
600-790	Total Salary & Benefits	\$ 467,701	\$ 483,339	\$ 568,525	\$ 558,450	\$ -	\$ -	\$ 558,450	\$ 632,304

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
600-790-6200	Fiscal Service	\$ 4,350	\$ 4,500	\$ 3,496	\$ 5,000			\$ 5,000	\$ 5,000
600-790-6220	Technical Services	1,665	1,665	-	-			-	-
600-790-6222	IT Services	12,675	30,119	28,361	12,608			12,608	10,602
600-790-6221	Consulting Services	-	-	14,192	-			-	-
600-790-6240	General Contract Services	1,501,316	1,549,882	1,586,503	1,524,162			1,524,162	1,587,397
600-790-6241	Contract Service - St Sweeping	156,000	160,945	166,739	179,394			179,394	184,090
600-790-6250	Insurance	105,330	101,873	114,358	137,892			137,892	137,892
600-790-6300	Equipment Maintenance	-	479	124	400			400	400
600-790-6310	Alley/Sidewalk Maintenance	-	-	1,634	5,000			5,000	2,500
600-790-6315	Vehicle Maintenance	2,486	2,705	2,130	8,250		(1,000)	7,250	8,000
600-790-6400	Office Supplies	3,271	3,160	4,060	3,500			3,500	3,000
600-790-6405	Postage	10,246	10,137	10,455	10,000			10,000	9,000
600-790-6410	Departmental Supplies	4,784	1,337	6,070	5,700		1,000	6,700	-
600-790-6415	Small Tools/Shop Supplies	1,564	1,014	1,504	2,567			2,567	2,000
600-790-6425	Fuel	1,429	1,548	1,797	3,000			3,000	3,000
600-790-6430	Chemicals	160	-	-	-			-	-
600-790-6435	Safety Supplies	823	839	1,062	1,200			1,200	1,050
600-790-6440	Uniforms	3,516	3,402	4,148	3,500			3,500	3,500
600-790-6500	Rents & Leases, Equipment	10,747	10,518	10,168	9,703			9,703	9,703
600-790-6605	Advertising	3,931	6,990	6,333	10,100			10,100	8,700
600-790-6610	Training & Travel	1,090	1,663	2,324	1,907			1,907	2,000
600-790-6620	Dues & Publications	15	545	524	1,300			1,300	1,300
600-790-6625	Medical Services	90	38	124	500			500	400
600-790-6700	Telephone	3,898	4,082	3,901	4,250			4,250	4,000
600-790-6760	Permits & Fees	264	-	67	100			100	100
600-790-6895	Depreciation Expense	8,648	12,779	12,779	-			-	-
600-790-6896	Utility Service Write-off	-	-	-	28,000			28,000	28,000
600-790	Total Operation & Maintenance	\$ 1,838,298	\$ 1,910,220	\$ 1,982,853	\$ 1,958,033	\$ -	\$ -	\$ 1,958,033	\$ 2,011,634
600-790-7501	Computer Equipment	\$ -	\$ 3,963	\$ -	2,100			\$ 2,100	\$ 1,200
600-790-7550	Improvement Expense	-	-	-	7,607	26,000		33,607	-
600-790-7560	Machinery & Equipment Expense	-	-	-	55,000			55,000	-
600-790	Total Capital	\$ -	\$ 3,963	\$ -	\$ 64,707	\$ 26,000	\$ -	\$ 90,707	\$ 1,200

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
600-999-9000	To General Fund	\$ 387,455	\$ 434,573	\$ 448,204	\$ 452,967			\$ 452,967	\$ 475,909
600-999-9012	To Streets Fund	100,000	100,000	100,000	100,000			100,000	100,000
600-790	Total Transfers/Debt Service	\$ 487,455	\$ 534,573	\$ 548,204	\$ 552,967	\$ -	\$ -	\$ 552,967	\$ 575,909
600-790	TOTAL EXPENSES - Garbage/St Sw	\$ 2,793,454	\$ 2,932,095	\$ 3,099,582	\$ 3,134,157	\$ 26,000	\$ -	\$ 3,160,157	\$ 3,221,046
	NET REVENUE VS EXPENSES	\$ 133,849	\$ 157,347	\$ 149,905	\$ 242,552	\$ (26,000)	\$ (10,000)	\$ 206,552	\$ 280,199
SEWER FUND									
605-000-5141	Pool Const Fee	\$ 3,800	\$ 4,000	\$ 3,200	\$ 2,500			\$ 2,500	\$ 3,200
605-000-5300	Administration Fee	9,533	7,739	9,062	7,000			7,000	9,000
605-000-5315	Rental Income	9,874	15,158	12,383	15,000			15,000	15,000
605-000-5331	Sewer Service	3,490,691	3,799,202	4,097,648	4,331,601			4,331,601	4,331,601
605-000-5332	Sewer Service - Diablo Grande	401,079	436,886	459,294	463,099			463,099	463,099
605-000-5520	Code Enforcement	12,000	1,500	-	3,000			3,000	3,000
605-000-5600	Interest Income	9,728	10,988	14,456	10,988			10,988	14,000
605-000-5700	Late Fee	94,123	95,531	96,321	90,000		(20,000)	70,000	45,000
605-000-5710	Sale of Surplus/Salvage	-	-	-	1,000			1,000	1,000
605-000-5795	Miscellaneous Reimbursement	55	42,780	-	564,000		(564,000)	-	564,000
605-000-5796	Public Works Salary Reimbursement	631	841	-	1,000			1,000	1,000
605-000-5798	Solar Rebate TID	70,794	68,852	34,318	70,000			70,000	34,000
605-000-5799	Other Financing Sources	-	-	-	-			-	1,436,000
605	Total Revenue	\$ 4,102,310	\$ 4,483,670	\$ 4,726,681	\$ 5,559,188	\$ -	\$ (584,000)	\$ 4,975,188	\$ 6,919,900
605-998-5900	From General Fund	\$ 63,369	\$ 70,163	\$ 33,375	\$ 41,197			\$ 41,197	\$ 49,402
605-998-5906	From BAD Districts	94,350	92,638	-	-			-	25,099
605-998-5916	From Water Operation	-	-	-	-			-	8,465
605-998-5912	From CFD2013-1 Maintenance			11,396					-
605	Total Revenue - Transfers From	\$ 157,718	\$ 162,801	\$ 44,771	\$ 41,197	\$ -	\$ -	\$ 41,197	\$ 82,966
605	TOTAL REVENUE	\$ 4,260,028	\$ 4,646,471	\$ 4,771,452	\$ 5,600,385	\$ -	\$ (584,000)	\$ 5,016,385	\$ 7,002,866

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Expenses									
605-790-6001	Salaries & Wages, Full-Time	\$ 789,236	\$ 894,430	\$ 980,116	\$ 993,843			\$ 993,843	\$ 1,043,911
605-790-6002	Salaries & Wages, Part-Time	32,858	35,943	38,053	47,632		(12,000)	35,632	22,164
605-790-6003	Salaries & Wages, Part-Time - Vegetation	-	828	(828)	-			-	-
605-790-6005	Overtime	27,788	29,852	27,257	31,000			31,000	26,000
605-790-6010	Certificate Pay	-	-	-	-			-	-
605-790-6011	Leave Payout	-	-	-	-			-	31,731
605-790-6100	FICA/Medicare - Employer	11,960	14,474	15,131	18,504			18,504	18,233
605-790-6105	Retirement	266,621	447,540	163,425	176,925			176,925	200,074
605-790-6106	HRA	-	-	1,329	1,141			1,141	1,114
605-790-6110	Worker's Compensation	53,915	59,078	75,295	80,648			80,648	82,475
605-790-6114	Vacation Benefits	-	-	-	-			-	-
605-790-6115	Unemployment Insurance	-	-	969	-			-	426
605-790-6120	Medical Insurance	227,328	253,259	274,349	269,732			269,732	266,647
605-790-6123	Post Retirement Health Benefits	183,465	193,053	60,650	12,048			12,048	10,542
605-790-6125	Dental Insurance	18,997	22,441	24,181	27,873			27,873	29,057
605-790-6130	Vision Insurance	3,752	3,705	3,987	3,765			3,765	3,765
605-790-6135	Life Insurance	4,262	4,640	4,889	4,863			4,863	4,019
605-790-6145	Tuition Reimbursement	1,412	-	-	1,500			1,500	1,000
605-790-6155	Deferred Compensation Match	-	-	188	-			-	-
605-790-6160	Compensated Absences	(22,434)	6,938	(52,618)	-			-	-
605-790	Total Salary & Benefits	\$ 1,599,162	\$ 1,966,181	\$ 1,616,371	\$ 1,669,473	\$ -	\$ (12,000)	\$ 1,657,473	\$ 1,741,158

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
605-790-6200	Fiscal Service	\$ 6,771	\$ 8,210	\$ 5,991	\$ 8,700			\$ 8,700	\$ 8,700
605-790-6205	Legal Services	4,707	5,258	9,513	5,000			5,000	5,000
605-790-6220	Technical Services	56,960	61,374	38,693	60,244			60,244	64,144
605-790-6221	Consulting Services	71,292	89,021	45,461	267,000			267,000	267,000
605-790-6222	IT Services	35,986	67,633	62,591	28,728			28,728	24,879
605-790-6240	General Contract Services	140,321	160,514	261,179	213,118		12,000	225,118	166,684
605-790-6241	Vegetation Management Services	2,343	62	915	6,304			6,304	-
605-790-6250	Insurance	105,330	101,873	114,358	137,892		(7,000)	130,892	137,892
605-790-6300	Equipment Maintenance	64,988	53,428	35,408	77,000			77,000	77,000
605-790-6310	Facility Maintenance	4,703	4,283	2,608	5,000		3,500	8,500	-
605-790-6315	Vehicle Maintenance	17,120	16,478	15,963	15,500		7,000	22,500	15,000
605-790-6400	Office Supplies	3,954	3,905	4,884	4,500		230	4,730	4,000
605-790-6405	Postage	11,241	11,147	11,500	11,000		(230)	10,770	11,000
605-790-6410	Departmental Supplies	11,588	14,879	13,031	15,000		(5,800)	9,200	14,000
605-790-6415	Small Tools/Shop Supplies	15,462	12,494	9,393	7,067		1,000	8,067	6,567
605-790-6425	Fuel	10,401	10,490	19,247	15,000		(3,500)	11,500	12,000
605-790-6430	Chemicals	42,594	54,124	52,929	50,000			50,000	50,000
605-790-6435	Safety Supplies	4,389	3,902	3,624	4,000			4,000	4,000
605-790-6436	Electrical Supplies	-	-	171	10,000			10,000	8,000
605-790-6440	Uniforms	6,719	6,466	8,109	6,300		350	6,650	6,300
605-790-6500	Rents & Leases, Equipment	18,500	15,877	15,521	19,069		(1,246)	17,823	70,633
605-790-6605	Advertising	3,751	3,090	3,599	5,000			5,000	4,000
605-790-6610	Training & Travel	6,299	4,435	6,934	6,723			6,723	5,473
605-790-6620	Dues & Publications	1,807	2,344	3,377	2,500			2,500	2,500
605-790-6625	Medical Services	65	258	215	500			500	400
605-790-6635	Bank Service Charge	-	-	200	-			-	-
605-790-6700	Telephone	13,316	11,727	13,298	9,720		2,400	12,120	9,720
605-790-6710	Utilities - Buildings	-	-	-	35,000			15,180	50,180
605-790-6715	Utilities - WWTP	39,321	42,967	43,769	-	16,015	(15,180)	835	-
605-790-6750	Property/Irrigation Tax	6,836	7,091	7,130	7,100	1,194		8,294	7,100
605-790-6760	Permits & Fees	17,196	17,510	18,891	19,650		1,246	20,896	19,650
605-790-6895	Depreciation Expense	1,676,719	1,664,261	1,690,231	-			-	-
605-000-6995	Capit Contrib to City of Patt	-	18,730	-	-			-	-
605-790	Total Operation & Maintenance	\$ 2,400,680	\$ 2,473,829	\$ 2,518,731	\$ 1,052,615	\$ 17,209	\$ 9,950	\$ 1,079,774	\$ 1,036,642

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
605-790-7501	Computer Equipment	\$ 2,448	\$ 3,299	\$ 15,679	4,200			\$ 4,200	1,200
605-790-7504	Vehicle	30,936	-	(25,575)	20,000			20,000	5,000
605-790-7550	Improvement Expense	(38,884)	-	302	57,000	7,000		64,000	58,000
605-790-7560	Machinery & Equipment Expense	429	4,722	651	-			-	40,000
605-790	Total Capital	\$ (5,070)	\$ 8,021	\$ (8,943)	\$ 81,200	\$ 7,000	\$ -	\$ 88,200	\$ 104,200
605-790-8003	Principal Expense SRF Loan	\$ -	\$ -	\$ -	42,734			\$ 42,734	\$ 43,845
605-790-8006	Principal Expense - Banc of America	(497)	0	-	23,602			23,602	38,946
605-790-8100	Interest Expense	(919)	-	-	-			-	-
605-790-8103	Interest Expense SRF Loan	17,109	26,096	14,302	13,941			13,941	12,830
605-790-8106	Interest Expense - Banc of America	53,699	59,276	49,066	48,673			48,673	47,725
605-000-8200	Cost of Issuance	1,625	71,178	608	1,625			1,625	1,625
605-790-8007	Principal Expense - CEC Loan	-	(0)	-	195,662			195,662	197,674
605-790-8107	Principal Interest - CEC Loan	24,688	22,783	20,860	18,968			18,968	16,956
605-790	Total Debt Service	\$ 95,704	\$ 179,334	\$ 84,837	\$ 345,205	\$ -	\$ -	\$ 345,205	\$ 359,601
605-999-9000	To General Fund	\$ 493,588	\$ 551,357	\$ 577,464	647,677			\$ 647,677	655,395
605-999-9003	To Sewer Capital - Fees	630,000	630,000	320,000	-			-	110,000
605-999-9013	To Sewer Capital - Bond	-	-	547	-			-	-
605-999-9014	To Sewer Capital SRF Loan	-	-	-	-			-	2,000,000
605-999-9015	To PPFA Sewer Authority Bonds	216,287	213,451	215,595	212,660			212,660	215,028
605-790	Total Transfers	\$ 1,339,875	\$ 1,394,808	\$ 1,113,606	\$ 860,337	\$ -	\$ -	\$ 860,337	\$ 2,980,423
605-790	TOTAL EXPENSES - WWTP	\$ 5,430,352	\$ 6,022,173	\$ 5,324,603	\$ 4,008,830	\$ 24,209	\$ (2,050)	\$ 4,030,989	\$ 6,222,023

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Expenses - Collections									
605-791-6001	Salaries & Wages, Full-Time	\$ 229,638	\$ 284,191	\$ 293,092	\$ 369,746		\$ (7,000)	\$ 362,746	\$ 378,236
605-791-6005	Overtime	17,267	13,858	10,620	14,000			14,000	10,000
605-791-6011	Leave Payout	-	-	-	-			-	\$ 5,538
605-791-6100	FICA/Medicare - Employer	3,346	3,949	4,022	5,564			5,564	5,768
605-791-6105	Retirement	39,944	42,554	325,442	63,614			63,614	72,179
605-791-6110	Worker's Compensation	23,060	27,289	30,322	41,064			41,064	41,006
605-791-6120	Medical Insurance	85,773	100,370	98,590	135,373			135,373	128,597
605-791-6123	OPEB	4,902	5,577	4,846	5,856			5,856	5,124
605-791-6125	Dental Insurance	7,539	8,813	8,211	13,548			13,548	14,123
605-791-6130	Vision Insurance	1,466	1,478	1,364	1,830			1,830	1,830
605-791-6135	Life Insurance	1,547	1,745	1,646	2,209			2,209	2,261
605-791-6145	Tuition Reimbursement	250	-	-	1,500			1,500	1,000
605-791	Total Salary & Benefits	\$ 414,732	\$ 489,823	\$ 778,155	\$ 654,305	\$ -	\$ (7,000)	\$ 647,305	\$ 665,663

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
605-791-6220	Technical Services	\$ -	\$ 7,495	\$ 7,650	5,350			\$ 5,350	\$ 2,000
605-791-6221	Consulting Services	23,540	13,671	6,658	30,000			30,000	20,000
605-791-6222	IT Services	18,224	41,835	39,128	18,245			18,245	9,393
605-791-6240	General Contract Services	2,685	37,620	7,894	6,500	1,459	7,000	14,959	4,000
605-791-6242	Sewer Lateral Maintenance	1,903	937	769	5,000			5,000	2,500
605-791-6300	Equipment Maintenance	24,932	4,221	17,973	32,000			32,000	25,000
605-791-6315	Vehicle Maintenance	25,315	22,039	20,403	23,100			23,100	26,600
605-791-6400	Office Supplies	690	1,008	1,433	2,000			2,000	2,000
605-791-6410	Departmental Supplies	7,861	10,952	9,566	13,000			13,000	11,500
605-791-6415	Small Tools/Shop Supplies	2,523	2,244	2,559	3,000			3,000	3,000
605-791-6425	Fuel	8,853	10,384	11,686	16,000		(600)	15,400	14,000
605-791-6430	Chemicals	-	703	52	4,000			4,000	3,000
605-791-6435	Safety Supplies	1,832	1,305	1,993	2,200			2,200	1,700
605-791-6440	Uniforms	5,057	4,469	7,056	5,500		600	6,100	6,000
605-791-6500	Rents & Leases - Equipment	1,093	2,899	2,624	5,399			5,399	17,206
605-791-6605	Advertising	1,160	3,063	3,885	5,500			5,500	5,500
605-791-6610	Training & Travel	6,473	5,607	3,033	6,660			6,660	5,860
605-791-6620	Dues & Publications	978	556	1,269	6,400			6,400	6,400
605-791-6625	Medical Services	335	80	440	500			500	500
605-791-6700	Telephone	4,159	3,993	4,324	4,450			4,450	4,450
605-791-6735	Utilities - Storm Lift Stations	1,327	1,221	1,190	2,500			2,500	2,500
605-791-6736	Utilities - Sewer Lift Stations	3,112	4,734	2,957	3,000		(400)	2,600	3,000
605-791-6760	Permits & Fees	11,332	10,891	21,130	21,510		400	21,910	21,510
605-791	Total Operation & Maintenance	\$ 153,385	\$ 191,927	\$ 175,673	\$ 221,814	\$ 1,459	\$ 7,000	\$ 230,273	\$ 197,619
605-791-7501	Computer	\$ 1,265	\$ -	\$ -	2,100			\$ 2,100	\$ -
605-791-7504	Vehicle	-	-	25,575	-			-	-
605-791-7560	Machinery & Equipment Expense	-	-	-	23,500		3,764	27,264	91,000
605-791	Total Capital	\$ 1,265	\$ -	\$ 25,575	\$ 25,600	\$ -	\$ 3,764	\$ 29,364	\$ 91,000

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
605-000-8100	Interest Expense	-	(10,158)	9,710	-	-	-	-	-
605-791	Total Debt Service	\$ -	\$ (10,158)	\$ 9,710	\$ -	\$ -	\$ -	\$ -	\$ -
605-791	TOTAL EXPENSES - Collections	\$ 569,383	\$ 671,592	\$ 989,113	\$ 901,719	\$ 1,459	\$ 3,764	\$ 906,942	\$ 954,281
	Expenses - Vegetation Management								
605-792-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
605-792-6002	Salaries & Wages, Part-Time	-	-	-	-	-	-	-	15,984
605-792-6005	Overtime	-	-	-	-	-	-	-	-
605-792-6011	Leave Payout	-	-	-	-	-	-	-	-
605-792-6100	FICA/Medicare - Employer	-	-	-	-	-	-	-	1,223
605-792-6105	Retirement	-	-	-	-	-	-	-	-
605-792-6110	Worker's Compensation	-	-	-	-	-	-	-	-
605-792-6115	Unemployment Insurance	-	-	-	-	-	-	-	-
605-792-6120	Medical Insurance	-	-	-	-	-	-	-	-
605-792-6123	OPEB	-	-	-	-	-	-	-	-
605-792-6125	Dental Insurance	-	-	-	-	-	-	-	-
605-792-6130	Vision Insurance	-	-	-	-	-	-	-	-
605-792-6135	Life Insurance	-	-	-	-	-	-	-	-
605-792-6145	Tuition Reimbursement	-	-	-	-	-	-	-	-
605-792	Total Salary & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17,207
605-792-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	500
605-792-6315	Vehicle Maintenance	-	-	-	-	-	-	-	500
605-792-6410	Departmental Supplies	-	-	-	-	-	-	-	1,500
605-792-6415	Small Tools/Shop Supplies	-	-	-	-	-	-	-	500
605-792-6425	Fuel	-	-	-	-	-	-	-	2,000
605-792-6430	Chemicals	-	-	-	-	-	-	-	40,793
605-792-6435	Safety Supplies	-	-	-	-	-	-	-	1,500
605-792-6440	Uniforms	-	-	-	-	-	-	-	800
605-792-6500	Rents & Leases - Equipment	-	-	-	-	-	-	-	16,000
605-792-6610	Training & Travel	-	-	-	-	-	-	-	2,000
605-792-6625	Medical Services	-	-	-	-	-	-	-	150
605-792-6700	Telephone	-	-	-	-	-	-	-	600
605-792	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	66,843
605-792	Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Account Number	Description	Audited As of:			Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
		2016-17 Actual	2017-18 Actual	2018-19 Actual					
605-792	TOTAL EXPENSES - Vegetation Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,050
605	TOTAL EXPENSES - WWTP	\$ 5,999,735	\$ 6,693,765	\$ 6,313,715	\$ 4,910,549	\$ 25,668	\$ 1,714	\$ 4,937,931	\$ 7,260,355
	NET REVENUE VS EXPENSES	\$ (1,739,707)	\$ (2,047,294)	\$ (1,542,264)	\$ 689,836	\$ (25,668)	\$ (585,714)	\$ 78,454	\$ (257,488)
SEWER CAPITAL FUND									
606-000-5600	Interest Income	\$ 1,706	\$ 5,529	\$ 28,087	\$ 5,529			\$ 5,529	\$ 5,529
606-998-5919	From Sewer Operations	630,000	630,000	320,000	-			-	110,000
606-998-5911	From CFD-Business Park	155,646	-	1,997,870	1,648,115			1,648,115	155,744
606-998-5903	From Sewer Impact	100,000	100,000	34,489	-			-	-
606-998-5922	From Sewer Operations SRF Loan	-	-	-	-			-	2,000,000
606	Total Revenue	\$ 887,352	\$ 735,529	\$ 2,380,446	\$ 1,653,644	\$ -	\$ -	\$ 1,653,644	\$ 2,271,273
	Expenses								
	<i>(All Capitalized in GL)</i>								
606-790-7576	WWTP Expansion - Phase III	\$ -	\$ -	\$ -	185,000	\$ (185,000)	\$ 89,658	\$ 89,658	\$ 185,000
606-790-7603	WWTP Admin Bldg	-	-	304	2,100,000	(2,000,000)		100,000	2,000,000
606-790-7629	SCADA @ WQCF Upgrade	-	-	152	-		1,900	1,900	-
606-790-7630	SCADA @ Ward Ave/Orange Ave Lift Stations	118	-	-	-			-	-
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	-	-	-	10,000		180	10,180	10,000
606-790-7635	Variable Frequency Drive Replacment	-	-	-	-			-	-
606-790-7636	Clarifier improvements WQCF	-	(100,000)	-	2,401,620	(240,162)		2,161,458	240,162
606-790-7637	North PLC Replacement	-	-	-	-			-	406,000
606-790-7638	Solids Thickening Pilot Testin	-	-	-	-			-	7,500
606-790-7639	Solids Dewatering Improvements	-	-	-	-			-	-
606-790-7640	Ward Avenue Sewer Lift Station Rehab	-	-	-	-			-	300,000
606	Total Capital	\$ 518	\$ (100,000)	\$ 456	\$ 4,821,620	\$ (2,550,162)	\$ 91,738	\$ 2,363,196	\$ 3,273,662

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
606-790-8004	Principal Expense - Stan Cnty EDD Loan	\$ 100,000	\$ -	\$ -				\$ -	\$ -
606	Total Debt Service	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606-999-9011	To CDBG Fund	-	36,417	-				-	-
606	Total Transfers	\$ -	\$ 36,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606	TOTAL EXPENSES - Sewer Capital	\$ 100,518	\$ (63,583)	\$ 456	\$ 4,821,620	\$ (2,550,162)	\$ 91,738	\$ 2,363,196	\$ 3,273,662
606	NET REVENUE VS EXPENSES	\$ 786,834	\$ 799,112	\$ 2,379,990	\$ (3,167,976)	\$ 2,550,162	\$ (91,738)	\$ (709,552)	\$ (1,002,389)
PPFA Sewer - Authority Bonds									
607-000-5600	Interest Income	\$ 509	\$ 1,801	\$ 7,245	\$ 1,801			\$ 1,801	\$ 1,801
607-998-5903	From Sewer Fund	216,287	213,451	216,142	212,660			212,660	215,028
607	Total Revenue	\$ 216,796	\$ 215,252	\$ 223,387	\$ 214,461	\$ -	\$ -	\$ 214,461	\$ 216,829
607-000-8000	Principal Expense	\$ -	\$ -	\$ -	103,500			\$ 103,500	\$ 110,400
607-000-8100	Interest Expense	146,287	98,975	112,767	109,160			109,160	104,628
607	Total Debt Service	\$ 146,287	\$ 98,975	\$ 112,767	\$ 212,660	\$ -	\$ -	\$ 212,660	\$ 215,028
607	TOTAL EXPENSES - PPFA Sewer Authority Bonds	\$ 146,287	\$ 98,975	\$ 112,767	\$ 212,660	\$ -	\$ -	\$ 212,660	\$ 215,028
607	NET REVENUE VS EXPENSES	\$ 70,509	\$ 116,277	\$ 110,620	\$ 1,801	\$ -	\$ -	\$ 1,801	\$ 1,801

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
WATER FUND									
610-000-5330	Water Service	\$ 3,442,334	\$ 3,923,586	\$ 4,486,037	\$ 4,853,551			\$ 4,853,551	\$ 4,979,499
610-000-5340	Meter & Line Installation	397	-	-	-			-	-
610-000-5341	New Meters New Sites	54,300	39,458	29,746	40,000			40,000	40,000
610-000-5345	Back Flow Revenue	4,201	11,819	17,523	10,000			10,000	16,000
610-000-5350	Reconnection Fee	39,240	30,707	41,540	30,000			30,000	30,000
610-000-5355	Construction Water	21,833	49,737	38,980	20,000			20,000	20,000
610-000-5520	Code Enforcement	-	-	425	-			-	-
610-000-5600	Interest Income	7,598	15,707	33,521	15,707			15,707	33,500
610-000-5700	Late Fee	92,820	98,526	96,321	100,000		(30,000)	70,000	50,000
610-000-5701	Credit Card Convenience Fee	25,249	43,723	53,525	20,000			20,000	50,000
610-000-5710	Sale of Surplus/Salvage	-	2,932	-	1,000			1,000	1,000
610-000-5790	Miscellaneous Revenue	4,428	-	604	-	2,620,013		2,620,013	100
610-000-5794	Salary Reimbursement	-	194	-	1,000			1,000	1,000
610-000-5796	Public Works Reimbursement	900	2,384	1,391	2,000			2,000	2,000
610	Total Revenue	\$ 3,693,299	\$ 4,218,774	\$ 4,799,614	\$ 5,093,258	\$ 2,620,013	\$ (30,000)	\$ 7,683,271	\$ 5,223,099
Expenses									
610-790-6001	Salaries & Wages, Full-Time	\$ 974,484	\$ 1,119,004	\$ 1,195,651	\$ 1,237,093			\$ 1,237,093	\$ 1,293,589
610-790-6002	Salaries & Wages, Part-Time	26,464	41,650	38,263	71,347			71,347	29,550
610-790-6005	Overtime	42,305	49,367	52,750	58,200			58,200	50,000
610-790-6010	Certificate Pay	-	-	-	-			-	-
610-790-6011	Leave Payout	-	-	-	-			-	37,268
610-790-6100	FICA/Medicare - Employer	15,589	18,227	18,309	24,240			24,240	25,420
610-790-6105	Retirement	270,576	412,600	402,120	224,331			224,331	253,001
610-790-6106	HRA	-	-	1,240	1,065			1,065	1,040
610-790-6110	Worker's Compensation	53,499	70,496	86,959	100,094			100,094	97,643
610-790-6114	Vacation Benefits	-	-	-	-			-	-
610-790-6115	Unemployment Insurance	1,632	-	835	-			-	398
610-790-6120	Medical Insurance	277,562	299,733	311,335	322,372			322,372	321,909
610-790-6123	Post Retirement Medical Insurance	167,470	177,808	61,922	15,192			15,192	13,293
610-790-6125	Dental Insurance	23,561	27,957	28,824	35,147			35,147	36,639
610-790-6130	Vision Insurance	4,660	4,614	4,730	4,748			4,748	4,748
610-790-6135	Life Insurance	5,372	5,789	5,848	6,159			6,159	6,011
610-790-6145	Tuition Reimbursement	-	1,000	-	1,500			1,500	1,000
610-790-6155	Def Compensation Match			188					-
610-790-6160	Compensated Absences	19,103	10,070	(53,867)	-			-	-
610-790	Total Salary & Benefits	\$ 1,882,277	\$ 2,238,316	\$ 2,155,108	\$ 2,101,488	\$ -	\$ -	\$ 2,101,488	\$ 2,171,509

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
				As of: 2018-19 Actual					
610-790-6200	Fiscal Service	\$ 6,771	\$ 6,860	\$ 5,991	14,160			\$ 14,160	\$ 14,160
610-790-6205	Legal Services	24,500	9,577	12,958	16,000			16,000	16,000
610-790-6220	Technical Services	30,596	22,203	30,443	54,600			54,600	50,100
610-790-6221	Consulting Services	16,800	23,413	2,927	5,000			5,000	5,000
610-790-6222	IT Services	47,272	86,994	87,676	55,827			55,827	42,066
610-790-6240	General Contract Services	35,061	20,165	26,946	49,500			49,500	51,600
610-790-6250	Insurance	105,330	101,873	114,358	137,892			137,892	137,892
610-790-6300	Equipment Maintenance	36,917	74,084	36,835	61,805		46,000	107,805	51,805
610-790-6305	Building Maintenance	-	565	853	1,000			1,000	1,000
610-790-6310	Facility Maintenance	4,400	3,161	5,424	3,000			3,000	2,000
610-790-6315	Vehicle Maintenance	18,697	22,569	23,116	29,000			29,000	27,000
610-790-6400	Office Supplies	3,776	3,779	5,333	4,000			4,000	3,500
610-790-6405	Postage	15,394	15,355	15,669	15,000			15,000	15,000
610-790-6410	Departmental Supplies	39,124	54,252	43,709	58,000			58,000	53,000
610-790-6411	New Meters - New Sites	70,655	26,573	25,881	20,000		68,785	88,785	20,000
610-790-6415	Small Tools/Shop Supplies	5,935	4,457	3,400	4,567			4,567	4,067
610-790-6425	Fuel	20,523	26,402	28,151	25,000			25,000	22,000
610-790-6430	Chemicals	26,148	25,497	28,097	29,700			29,700	32,000
610-790-6435	Safety Supplies	4,127	4,205	5,967	4,500			4,500	4,000
610-790-6436	Electrical Supplies	10,921	12,933	19,274	27,650			27,650	23,000
610-790-6440	Uniforms	7,789	7,701	9,907	6,800		751	7,551	6,800
610-790-6500	Rents & Leases, Equipment	10,931	10,647	10,862	15,421			15,421	13,421
610-790-6600	Printing	-	-	-	3,000			3,000	3,000
610-790-6605	Advertising	2,793	1,243	1,699	5,000			5,000	4,000
610-790-6610	Training & Travel	11,070	9,894	12,368	12,264			12,264	11,264
610-790-6620	Due & Publications	5,899	5,894	5,917	11,000			11,000	10,000
610-790-6625	Medical Services	345	530	939	1,000			1,000	500
610-790-6635	Bank Service Charge	16,205	34,838	47,054	5,000		36,000	41,000	4,500
610-790-6700	Telephone	11,654	11,949	16,188	12,000		4,130	16,130	11,000
610-790-6730	Utilities - Wells	335,614	336,819	316,187	350,000			350,000	347,000
610-790-6760	Permits & Fees	30,496	24,514	25,503	28,700			28,700	28,700
610-790-6895	Depreciation Expense	1,006,494	1,018,118	1,036,417	-			-	-
610-000-6995	Capital Contrib to City Patt	-	53,113	-	-			-	-
610-790	Total Operation & Maintenance	\$ 1,962,238	\$ 2,060,178	\$ 2,006,049	\$ 1,066,386	\$ -	\$ 155,666	\$ 1,222,052	\$ 1,015,375

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
610-790-7501	Computer Equipment	\$ 3,025	\$ 10,991	\$ 2,799	4,200			\$ 4,200	\$ 6,200
610-790-7504	Equipment	-	1,598	-	-			-	-
610-790-7506	Vehicle	-	-	12,851	-			-	50,000
610-790-7550	Improvements Expense	5,005	-	-	867	7,000		7,867	56,000
610-790-7560	Machinery & Equipment Expense	-	-	2,697	11,700			11,700	-
610-790	Total Capital	\$ 8,030	\$ 12,589	\$ 18,348	\$ 16,767	\$ 7,000	\$ -	\$ 23,767	\$ 112,200
610-790-8100	Interest Expense	\$ (466)	\$ (34,219)	\$ -	\$ -			\$ -	\$ -
610-000-8200	Cost of Issuance	2,976	2,976	2,976	-		200,313	200,313	-
610-790	Total Debt Service	\$ 2,510	\$ (31,243)	\$ 2,976	\$ -	\$ -	\$ 200,313	\$ 200,313	\$ -
610-799-7060	Machinery & Equipment Expense	-	-	-	6,000		(6,000)	-	\$ -
610-795	Total Capital	-	-	-	6,000	-	(6,000)	-	-
610-999-9000	To General Fund	\$ 472,536	\$ 524,057	\$ 543,759	570,217			\$ 570,217	573,639
610-999-9012	To Streets Fund	-	-	-	-			-	983,814
610-999-9013	To Water Capital	284,000	540,000	-	499,321			499,321	-
610-999-9015	To PPFA Water - Authority Bonds	631,173	630,633	635,580	649,570			649,570	890,844
610-795	Total Transfers	\$ 1,387,709	\$ 1,694,690	\$ 1,179,339	\$ 1,719,108	\$ -	\$ -	\$ 1,719,108	\$ 2,448,297
610-790/795	TOTAL EXPENSES - Water	\$ 5,242,764	\$ 5,974,530	\$ 5,361,819	\$ 4,909,749	\$ 7,000	\$ 349,979	\$ 5,266,728	\$ 5,747,381
	NET REVENUE VS EXPENSES	\$ (1,549,465)	\$ (1,755,756)	\$ (562,205)	\$ 183,509	\$ 2,613,013	\$ (379,979)	\$ 2,416,543	\$ (524,282)

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
Water Capital									
611-000-5600	Interest Income	\$ 3,538	\$ 24,161	\$ 50,780	\$ 24,161			\$ 24,161	\$ 50,000
611-000-5795	Miscellaneous Reimbursement	11,192	-	-	-			-	-
611-000-5850	Bond Proceeds	-	-	-	2,445,000		6,770,000	9,215,000	-
611-000-5311	Grant	379,615	-	-	-	8,494		8,494	-
611-998-5919	Transfer from Water Operations	284,000	540,000	-	499,321			499,321	-
611-998-5920	Transfer from Land/Water AquisitionFund	-	-	299,832	-			-	-
611-998-5911	From CFD-Business Park	95,226	408,148	1,852,666	-			-	-
611-998-5918	From Water Impact Fee Fund	300,000	200,000	-	-			-	-
611-998-5923	From Water Rev Bonds Proj Fund	-	-	-	499,321		(499,321)	-	-
611-998-5924	From Measure L Fund	-	-	-	86,858			86,858	339,195
611	Total Revenue	\$ 1,073,572	\$ 1,172,309	\$ 2,203,278	\$ 3,554,661	\$ 8,494	\$ 6,270,679	\$ 9,833,834	\$ 389,195
Expenses									
611-790-6750	Property Tax	\$ -	\$ 3,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611-790	Total Operation & Maintenance	\$ -	\$ 3,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>(All Capitalized in GL)</i>									
611-790-7586	Water Management Activities	\$ -	\$ -	\$ -	149,550		\$ (46,000)	\$ 103,550	\$ 149,550
611-790-7606	Well #14 Site Improvement	-	-	-	682,000	(682,000)	50,400	50,400	682,000
611-790-7615	Water Master Plan	183,334	132,073	-	-			-	-
611-790-7616	Well #13 Test Hole Drilling & Land Acquisition	-	2,200	-	-			-	-
611-790-7617	Well #14 Design & Construction	-	-	-	288,200	(188,200)		100,000	388,200
611-790-7621	Ground Water Recharge Study	-	54,772	-	-			-	-
611-790-7623	Meter Replacement Program	-	-	-	185,000		198,998	383,998	-
611-790-7624	Kinshire Way Waterline Replacement Project	-	-	-	2,210,000	(1,657,500)		552,500	1,657,500
611-790-7629	BMP Implementation	-	1,211	-	35,000			35,000	35,000
611-790-7633	Gateway Storage Tank	-	-	-	400,000	(40,000)		360,000	40,000
611-790-7634	Non-Potable Waterline in Park Center Drive	-	-	-	-	211,638		211,638	-
611-790-7636	Kinshire Way (WM-1B) - Design	-	-	-	173,715	(43,428)		130,287	43,429
611	Total Capital	\$ 184,364	\$ 190,256	\$ -	\$ 4,123,465	\$ (2,399,490)	\$ 203,398	\$ 1,927,373	\$ 2,995,679

Account Number	Description	2016-17 Actual	2017-18 Actual	Audited As of: 2018-19 Actual	Budget 2019-20	Mid-Year Adjustment 2019-20	Year-End Adjustment 2019-20	Projected Budget 2019-20	Budget 2020-21
611-999-9012	Transfer to Street Fund	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
611-999-9020	To General Fund	-	24	-	-			-	-
611	Total Transfers	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611	TOTAL EXPENSES - Water Capital	\$ 184,364	\$ 193,818	\$ -	\$ 4,123,465	\$ (2,399,490)	\$ 203,398	\$ 1,927,373	\$ 2,995,679
611	NET REVENUE VS EXPENSES	\$ 889,207	\$ 978,492	\$ 2,203,278	\$ (568,804)	\$ 2,407,984	\$ 6,067,281	\$ 7,906,461	\$ (2,606,484)
PPFA Water - Authority Bonds									
612-000-5600	Interest Income	\$ 1,810	\$ 6,359	\$ 15,914	\$ 6,359			\$ 6,359	\$ 15,000
612-998-5919	From Water Operations Fund	631,173	630,633	635,580	649,570			649,570	890,844
612	Total Revenue	\$ 632,983	\$ 636,992	\$ 651,494	\$ 655,929	\$ -	\$ -	\$ 655,929	\$ 905,844
612-000-8002	Principal Expense 10 Rev Bond	\$ -	\$ -	\$ -	235,000		\$ (235,000)	\$ -	\$ -
612-000-8100	Interest Expense	416,223	444,329	403,791	397,500		(231,875)	165,625	-
612-000-8003	Principal Expense 18 Rev Bond	-	-	-	10,000		216,003	226,003	305,000
612-000-8101	Interest Expense	-	-	-	7,070		377,930	385,000	585,844
612	Total Debt Service	\$ 416,223	\$ 444,329	\$ 403,791	\$ 649,570	\$ -	\$ 127,058	\$ 776,628	\$ 890,844
612	TOTAL EXPENSES - PPFA Water Authority Bonds	\$ 416,223	\$ 444,329	\$ 403,791	\$ 649,570	\$ -	\$ 127,058	\$ 776,628	\$ 890,844
612	NET REVENUE VS EXPENSES	\$ 216,761	\$ 192,663	\$ 247,704	\$ 6,359	\$ -	\$ (127,058)	\$ (120,699)	\$ 15,000
	GRAND TOTAL EXPENSES	\$ 14,883,345	\$ 16,273,929	\$ 15,292,130	\$ 22,761,770	\$ (4,890,984)	\$ 773,887	\$ 18,644,673	\$ 23,603,995
	TOTAL REVENUE	\$ 13,691,333	\$ 14,714,769	\$ 18,279,157	\$ 20,149,047	\$ 2,628,507	\$ 5,646,679	\$ 28,424,233	\$ 19,510,351
	NET REVENUE VS EXPENSES	\$ (1,192,012)	\$ (1,559,160)	\$ 2,987,027	\$ (2,612,723)	\$ 7,519,491	\$ 4,872,792	\$ 9,779,560	\$ (4,093,643)



AUTHORIZED FULL TIME POSITIONS

CITY OF PATTERSON
AUTHORIZED POSITIONS - Salary Schedule
2020-21

Regular Full Time Positions

	Number	Number	Number	Number	Approved Modifications	FY20-21 Adopted	Monthly Range	
	Authorized	Authorized	Authorized	Authorized			2020-21	
	16-17	17-18	2018-19	2019-20				
Administration								
City Manager	1	1	1	1		1	\$ 13,802	\$ 16,789
Human Resources Director	1	1	1	1		1	\$ 9,579	\$ 12,772
Human Resources Manager	0	0	0	0		0	\$ 6,403	\$ 7,783
City Clerk	1	1	1	1		1	\$ 9,579	\$ 10,815
HR Analyst	1	1	1	1		1	\$ 5,600	\$ 6,807
Executive Administrative Assistant Confidential	0	0	1	1		1	\$ 4,424	\$ 5,377
Secretary - Confidential <i>Reclassified to Exc. Admin Assistant</i>	1	1	0	0		0	\$ 4,295	\$ 5,221
Deputy City Clerk	0	0	0	1		1	\$ 5,425	\$ 6,594
Administrative Assistant <i>Reclassified to Deputy City Clerk</i>	1	1	1	0		0	\$ 3,677	\$ 4,468
IT Manager	0	0	0	1		1	\$ 8,303	\$ 10,092
IT Technician II	0	0	0	1		1	\$ 5,335	\$ 5,602
	6	6	6	8		8		
Finance								
Finance Director	1	1	1	1		1	\$ 9,579	\$ 12,772
Supervising Accountant	1	1	1	1		1	\$ 5,912	\$ 7,186
Revenue & Utility Billing Manager	1	1	1	1		1	\$ 5,912	\$ 7,186
Accountant <i>1 New Position</i>	0	0	1	1	1	2	\$ 5,141	\$ 6,249
Accounting Technician	1	1	1	1		1	\$ 3,957	\$ 4,810
Account Clerk, Senior	3	3	3	3		3	\$ 3,256	\$ 3,957
Account Clerk <i>1 Reclassified to Accountant</i>	2	2	3	3	(1)	2	\$ 2,812	\$ 3,418
	9	9	11	11		11		
Recreation & Community Services								
Recreation & Community Services Director	1	1	1	1		1	\$ 9,579	\$ 12,772
Recreation & Community Services Manager	1	1	1	1		1	\$ 6,207	\$ 7,545
Recreation & Community Services Supervisor	0	0	1	4		4	\$ 4,604	\$ 5,596
Account Clerk, Senior	0	0	0	0		0	\$ 3,256	\$ 3,957
Recreation Coordinator II	1	1	3	0		0	\$ 3,334	\$ 4,053
Recreation Coordinator I	3	3	1	0		0	\$ 3,026	\$ 3,677
Account Clerk	1	2	2	2		2	\$ 2,812	\$ 3,418
Facilities & Maintenance Supervisor	1	1	1	1		1	\$ 5,202	\$ 6,323
Maintenance Worker III	1	1	1	1		1	\$ 3,859	\$ 4,693
Maintenance Worker II	0	0	0	0	1	1		
Maintenance Worker I	0	1	1	1	(1)	0	\$ 3,175	\$ 3,859
	9	11	12	11		11		
Fire								
Chief	1	1	1	1		1	\$ 9,579	\$ 12,772
Division Chief	2	2	2	2		2	\$ 8,267	\$ 10,049
Fire Captain - Paramedic	2	2	2	2		2	\$ 6,569	\$ 7,984
Fire Captain	3	3	4	4		4	\$ 5,972	\$ 7,259
Fire Engineer - Paramedic	1	1	1	1		1	\$ 5,747	\$ 6,986
Fire Engineer	4	4	5	5		5	\$ 5,225	\$ 6,351
Fire Fighters - Paramedic <i>Position Vacant - Unfunded</i>	3	6	6	6		6	\$ 4,884	\$ 5,937
Fire Fighters	0	0	0	0		0	\$ 4,440	\$ 5,397
Fire Marshall	1	1	0	0		0	\$ 6,613	\$ 8,038
Fire Prevention Specialist	0	0	1	1		1	\$ 4,775	\$ 5,765
Administrative Manager	1	1	1	1		1	\$ 5,333	\$ 6,482
Secretary II	1	1	1	1		1	\$ 3,677	\$ 4,468
	19	22	24	24		24		
Community Development								
Community Development Director	0	1	1	1		1	\$ 9,579	\$ 12,772
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
	2	3	3	3		3		
Planning								
Planner	1	1	1	1		1	\$ 8,016	\$ 9,743
Associate Planner	1	1	1	1		1	\$ 5,341	\$ 6,492
Planning Technician II	2	2	2	2		2	\$ 3,502	\$ 4,256
	4	4	4	4		4		
Engineering, Building & Capital Projects								
Director of Engineering	1	1	1	1		1	\$ 9,579	\$ 12,772
Associate Engineer	0	0	1	1		1	\$ 6,386	\$ 7,762
Assistant Engineer	2	2	1	1		1	\$ 6,082	\$ 7,393
Secretary I	1	1	1	1		1	\$ 3,175	\$ 3,859
	4	4	4	4		4		
Capital Projects								
Capital Project Manager	1	1	1	1		1	\$ 7,343	\$ 8,926
Building & Permits								
Permit Technician II	1	1	1	1		1	\$ 3,502	\$ 4,256
Permit Technician I <i>New - (Vacant)</i>	0	0	0	0	2	2	\$ 3,026	\$ 3,677
						3		

	Number	Number	Number	Number	Approved	FY20-21	Monthly Range		
	Authorized	Authorized	Authorized	Authorized			Modifications	Adopted	2020-21
	16-17	17-18	18-19	2019-20					
Public Works									
Director of Public Works	1	1	1	1		1	\$	9,579	\$ 12,772
Deputy Director of Public Works Ops & Maint	1	1	1	1		1	\$	8,469	\$ 10,294
Sr. Administrative Manager	1	1	1	1		1	\$	6,701	\$ 8,145
Public Works Inspector III	1	1	1	1		1	\$	4,260	\$ 5,179
Public Works Inspector II				1		1	\$	3,859	\$ 4,693
Public Works Inspector I	1	1	1	0		0	\$	3,502	\$ 4,256
Management Analyst	3	3	3	3		3	\$	5,600	\$ 6,807
Secretary II	2	2	2	2		2	\$	3,677	\$ 4,468
Maintenance Worker I			1	1		1	\$	3,175	\$ 3,859
	10	10	11	11		11			
Equipment Mechanic									
Mechanic - Crew Leader	1	1	1	1		1	\$	4,364	\$ 5,303
Mechanic II	1	1	1	1		1	\$	3,957	\$ 4,810
Mechanic I	0	0	0	0		0	\$	3,418	\$ 4,156
	2	2	2	2		2			
Building Maintenance									
Maintenance Worker II	2	2	1	1	(1)	0	\$	3,502	\$ 4,256
Maintenance Worker I			1	1	1	2	\$	3,175	\$ 3,859
	2	2	2	2		2			
Parks									
Parks Supervisor	1	1	1	1		1	\$	5,202	\$ 6,323
Maintenance Worker III	6	6	4	5	(1)	4	\$	3,859	\$ 4,693
Maintenance Worker II	1	1	3	3		3	\$	3,502	\$ 4,256
Maintenance Worker I	1	2	3	1	1	2	\$	3,175	\$ 3,859
	9	10	11	10		10			
Streets									
Public Works Supervisor - Streets	0.5	0.5	0.5	0.5		0.5	\$	5,202	\$ 6,323
Maintenance Worker II	1	1	1	2		2	\$	3,502	\$ 4,256
Maintenance Worker I <i>PT to FT</i>	1	1	1	0	1	1	\$	3,175	\$ 3,859
	2.5	2.5	2.5	2.5		3.5			
Urban Forestry									
Public Works Supervisor - Tree	1	1	1	1		1	\$	5,202	\$ 6,323
Maintenance Worker III	1	1	1	1	(1)	0	\$	3,859	\$ 4,693
Maintenance Worker II	1	1	1	1		1	\$	3,502	\$ 4,256
Maintenance Worker I	2	2	2	2	1	3	\$	3,175	\$ 3,859
	5	5	5	5		5			
Water									
Public Works Supervisor - Water	1	1	1	1		1	\$	5,202	\$ 6,323
Water Operator III	3	3	4	4		4	\$	4,053	\$ 4,928
Water Operator II	0	0	0	1		1	\$	3,677	\$ 4,468
Water Operator I	1	1	1	0		0	\$	3,334	\$ 4,053
Electrical & Instrumentation Manager	0	0.5	0.5	0.5		0.5	\$	6,816	\$ 8,285
Electrician - Crew Leader	0.5	0	0	0		0.0	\$	4,364	\$ 5,303
Electrician Technician II	0	0.5	0.5	0.5		0.5	\$	3,957	\$ 4,810
	6	6	7	7		7			
Sewer									
Wastewater Manager	1	1	1	1		1	\$	6,816	\$ 8,285
Chief Waste Water Operator	1	1	1	1		1	\$	5,175	\$ 6,288
Wastewater Operator III	1	1	2	2	(2)	0	\$	4,156	\$ 5,050
Wastewater Operator II	2	2	1	1		1	\$	3,770	\$ 4,580
Wastewater Operator I	1	1	1	1		1	\$	3,418	\$ 4,156
Wastewater Operator in Training	0	0	0	0	2	2	\$	3,101	\$ 3,770
Electrical & Instrumentation Manager	0	0.5	0.5	0.5		0.5	\$	6,816	\$ 8,285
Electrician - Crew Leader	0.5	0	0	0		0.0	\$	4,364	\$ 5,303
Electrician Technician II	0	0.5	0.5	0.5		0.5	\$	3,957	\$ 4,810
Maintenance Worker I	0	0	0	0		0	\$	3,175	\$ 3,859
	7	7	7	7		7			
Collection									
Public Works Supervisor - Collections	0.5	0.5	0.5	0.5		0.5	\$	5,202	\$ 6,323
Maintenance Worker III	1	1	3	3		3	\$	3,859	\$ 4,693
Maintenance Worker II	2	2	0	0		0	\$	3,502	\$ 4,256
Maintenance Worker I	0	0	0	1		1	\$	3,175	\$ 3,859
	4	4	4	5		4.5			
Total Allocated Positions	101	109	117	118	3	121			
Incentives Available: Specified by MOU									
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.