



The City of Oakdale recognizes and supports the Choose Civility program, an initiative of the Stanislaus County Office of Education. For more info. visit their website: <http://www.stancoe.org/civility/>

CITY OF OAKDALE

MEASURE Y RESIDENTS OVERSIGHT COMMITTEE SPECIAL MEETING

Thursday, November 9, 2017
4:00 p.m.
City Council Chambers
277 North Second Avenue
Oakdale, California

Committee Members

Mike Eggener, Dawn Reece, Paul Speers

Vice Chairperson David Thompson and Chairperson George Vieths

Note: California law prohibits the Measure Y Residents Oversight Committee from taking action on any matter that is not on the posted agenda unless it is determined to be an emergency by the Council. All items will be referred to staff for follow-up and placed on a future agenda.

AGENDA

1. Call to Order
2. Public Comment: *This is the time of the meeting to address the Committee on any municipal matter not listed on the Agenda.*
3. Approve Minutes of December 6, 2016.
4. Review and Discuss the Expenditures of Measures "Y" Funds for Fiscal Year 2016-2017 and Projected Measure "Y" Expenditures for Fiscal Year 2017-2018.
5. Adjournment

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact City Hall, 209-845-3571. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. (28CFR 35.102-35.104 ADA Title II).

Any documents produced by the City and distributed to a majority of the Committee regarding any item on this agenda will be made available in the City Clerk's office at City Hall located at 280 North Third Avenue, Oakdale, California.

DECLARATION OF POSTING

I, Kathy Teixeira, City Clerk for the City of Oakdale, certify that I caused to be posted a copy of the City of Oakdale Measure Y Residents Oversight Committee Special Meeting for November 9, 2017, at the City Council Chambers, 277 North Second Avenue and at the City Council Chambers located at 277 North Second Avenue Oakdale, CA, 95361 on Monday, November 6, 2017.

Dated: November 6, 2017

/s/Kathy Teixeira
Kathy Teixeira, CMC City Clerk



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CITY OF OAKDALE

MEASURE Y RESIDENTS OVERSIGHT COMMITTEE
SPECIAL MEETING

Wednesday, December 6, 2016
4:00 p.m.
City Council Chambers
277 North Second Avenue
Oakdale, CA 95361

1. Call to Order:

Chairperson Vieths called a special meeting of the Measure “Y” Residents Oversight Committee to order at 4:01 p.m.

Members Present: Mike Eggener, Dawn Reece, Vice Chairperson David Thompson and Chairperson George Vieths

Members Absent: Paul Speers and 2 Vacancies

Staff Present: City Manager Bryan Whitemyer, Police Chief Scott Heller and City Clerk Kathy Teixeira

Elected Absent: Mayor Pro Tem Dunlop

2. Public Comment:

No public comment was received.

3. Approve Minutes of the March 23, 2016 Meeting:

MOTION

To approve the March 23, 2016 Meeting Minutes, as presented.

Moved by Vice Chairperson Thompson, seconded by Member Eggener and **CARRIED**.

AYES:	Committee Members: Eggener, Thompson and Vieths	(3)
NOES:	Committee Members: None	(0)
ABSENT:	Committee Members: Speers	(1)
ABSTAIN:	Committee Members: Reece	(1)

4. Review and Discuss the Expenditures of Measure “Y” Funds for Fiscal Year 2015-2016 and Projected Measure “Y” Expenditures for Fiscal Year 2016-2017:

A PowerPoint Presentation was provided and copies of the staff report prepared by City Manager Whitemyer dated December 6, 2016 were made available to all in attendance.

City Manager Whitemyer provided a comprehensive staff report, updating and reviewing and discussing with the Oversight Committee the expenditures of Measures “Y” Funds for Fiscal Year 2015-2016 and projected Measure “Y” expenditures for Fiscal Year 2016-2017. He recommended the committee review the Measure “Y” expenditures for FY 2015/2016 and determine that the funds were spent on their intended purpose.

The Measure Y Residents Oversight Committee reviewed the details of the staff report with City Manager Whitemyer.

MOTION

That the Measure “Y” Oversight Committee has reviewed and discussed the expenditures of Measure “Y” funds for Fiscal Year 2015-2016 and projected Measure “Y” expenditures for Fiscal Year 2016-2017 and has determined that the funds were spent on their intended purposes.

Moved by Member Eggener, seconded by Member Reece and **CARRIED.**

AYES:	Committee Members:	Eggener, Reece, Thompson and Vieths	(4)
NOES:	Committee Members:	None	(0)
ABSENT:	Committee Members:	Speers	(1)
ABSTAIN:	Committee Members:	None	(0)

5. Adjournment:

There being no further business, Chairperson Vieths adjourned the meeting at 4:32 p.m.

ATTEST:

APPROVED:

Kathy Teixeira, CMC
City Clerk

George Vieths
Chairperson



City of Oakdale

Measure "Y" Residents Oversight Committee Staff Report

Meeting Date: November 9, 2017

To: Members of the Measure "Y" Committee

From: Bryan Whitemyer, City Manager

Subject: Review and Discuss the Expenditures of Measures "Y" Funds for Fiscal Year 2016-2017 and Projected Measure "Y" Expenditures for Fiscal Year 2017-2018

I. RECOMMENDATION

Staff recommends that the Measure "Y" Residents Oversight Committee review the Measure Y expenditures for FY 2016/2017 and determine if those funds were spent on their intended purpose.

Staff recommends that the Measure "Y" Residents Oversight Committee review the Measure Y expenditure plan for FY 2017/2018.

II. MEASURE "O" AND MEASURE "Y" INFORMATION

The Measure "O" Residents Oversight Committee (Measure "O" Committee) was created as a result of the passage of Measure "O" in November 2011. The purpose of the Measure "O" Committee is to review the expenditures of the revenue generated from the general one-half cent sales tax (Measure O). In November of 2014, the voters of Oakdale approved Measure "Y" which continues the general one-half cent sales tax for an additional five-year period. Measure "Y" expires March 31, 2020. As a result of the passage of Measure "Y" the Measure "O" Residents Oversight Committee is now known as the Measure "Y" Oversight Committee.

The intended purpose of the Measure "O" funds was primarily for public safety (police and fire services) but also to help fund the Senior Center, Community Center, street sweeping, and street lighting. The intended purpose of Measure "Y" funds is the same as Measure "O".

For FY 2016-2017 the City Council budgeted Measure "Y" expenditures in the amount of \$1,702,900.



CITY OF OAKDALE

Measure "Y" Residents Oversight Committee Staff Report

Were Measure "Y" Funds used for their intended purpose?

Yes, they were used for their intended purpose. Every Measure "Y" dollar spent went toward the approved categories of Police, Fire, Senior Center, Community Center, Street Sweeping, and Street Lighting.

Below is an accounting of the Measure "Y" funds spent during FY 2016/2017.

FY 2016/2017 Actuals (Unaudited) Measure Y Expenditures

Monday, October 16, 2017

Measure Y Funds Available in Fiscal Year 2016-2017 = \$1,702,900

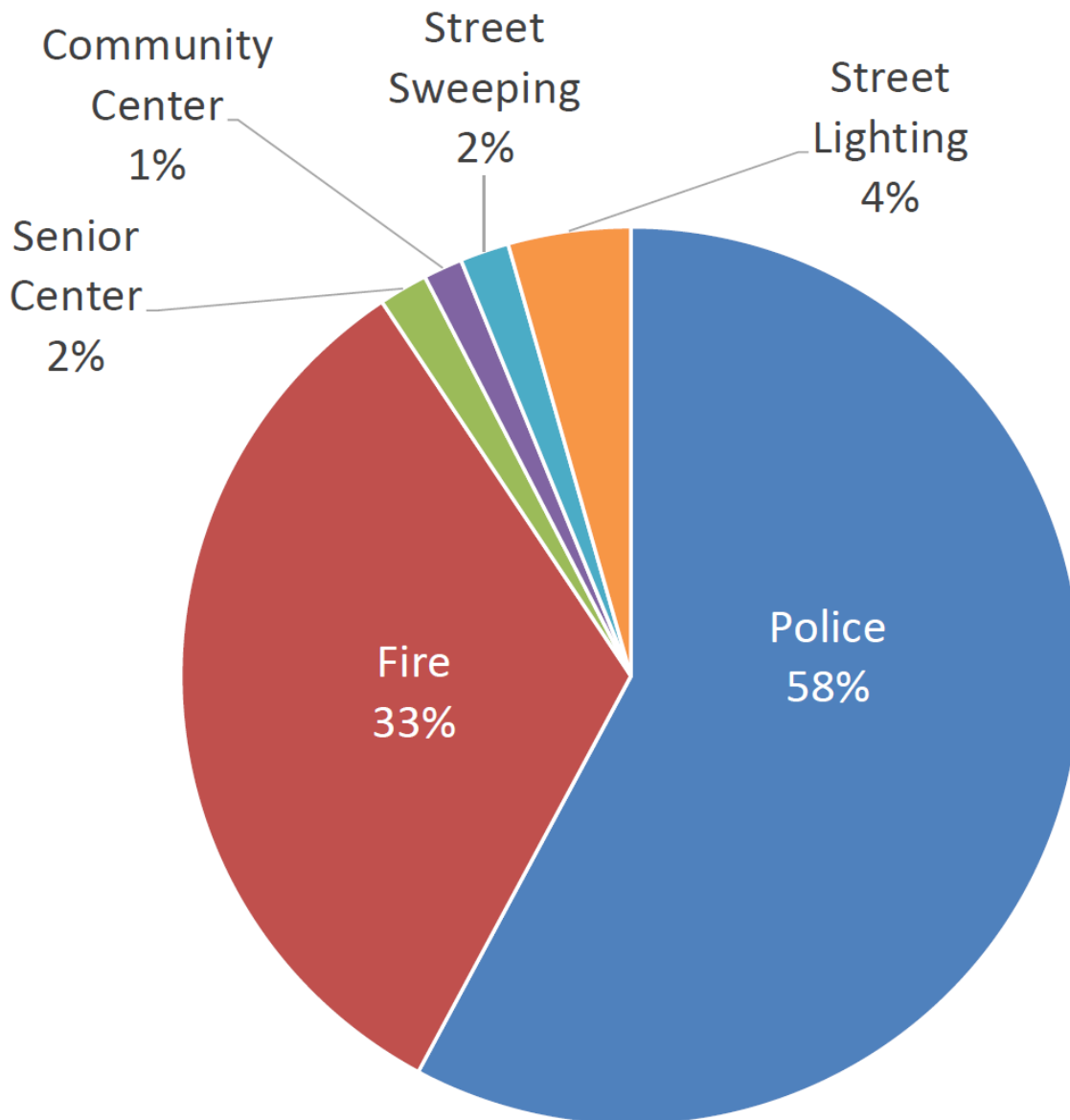
		Fiscal Year 2016-2017 Actual Expenses			
		2016/2017 Actual Expenses		Available Measure Y Funds	
Police Administration		\$877,272		\$1,702,900	
Police Dispatch		\$573,601			
	Newman	\$186,000			
	Oakdale	\$387,601			
	Oakdale Dispatch	\$387,601			
Police Special Services		\$409,345		Measure Y Funds Projected Expenses 16/17	% Allocation of Measure Y Funds
Police Field Services		\$2,698,032			
Police Total		\$4,372,250		\$984,872	57.83%
Fire Department		\$2,502,062			
Fire Total		\$2,502,062		\$559,147	32.83%
Senior Center Operations (7240) net cost		\$29,096			
Senior Program Activities (7240) net cost		\$75,909			
Senior Center Total		\$105,005		\$30,000	1.76%
Community Center (7260) net cost		\$23,882			
Community Center Total		\$23,882		\$23,882	1.40%
Street Sweeping		\$75,971			
Street Sweeping Total		\$75,971		\$30,000	1.76%
Traffic Signals and Street Lighting		\$184,324			
	Traffic Signals	\$35,000			
	Street Lighting	\$149,324			
Street Lighting Total		\$149,324		\$75,000	4.40%
Grand Total		\$7,228,494		\$1,702,900	100.00%



CITY OF OAKDALE

Measure "Y" Residents Oversight Committee Staff Report

Distribution Percentage of 2016-2017 Measure "Y" Funds





CITY OF OAKDALE

Measure "Y" Residents Oversight Committee Staff Report

Below is the expenditure plan for Measure Y funds in FY 2017-2018.

FY 2017/2018 Projected Measure Y Expenditures

Monday, October 16, 2017

Measure Y Funds Available in Fiscal Year 2017-2018 = \$2,194,322

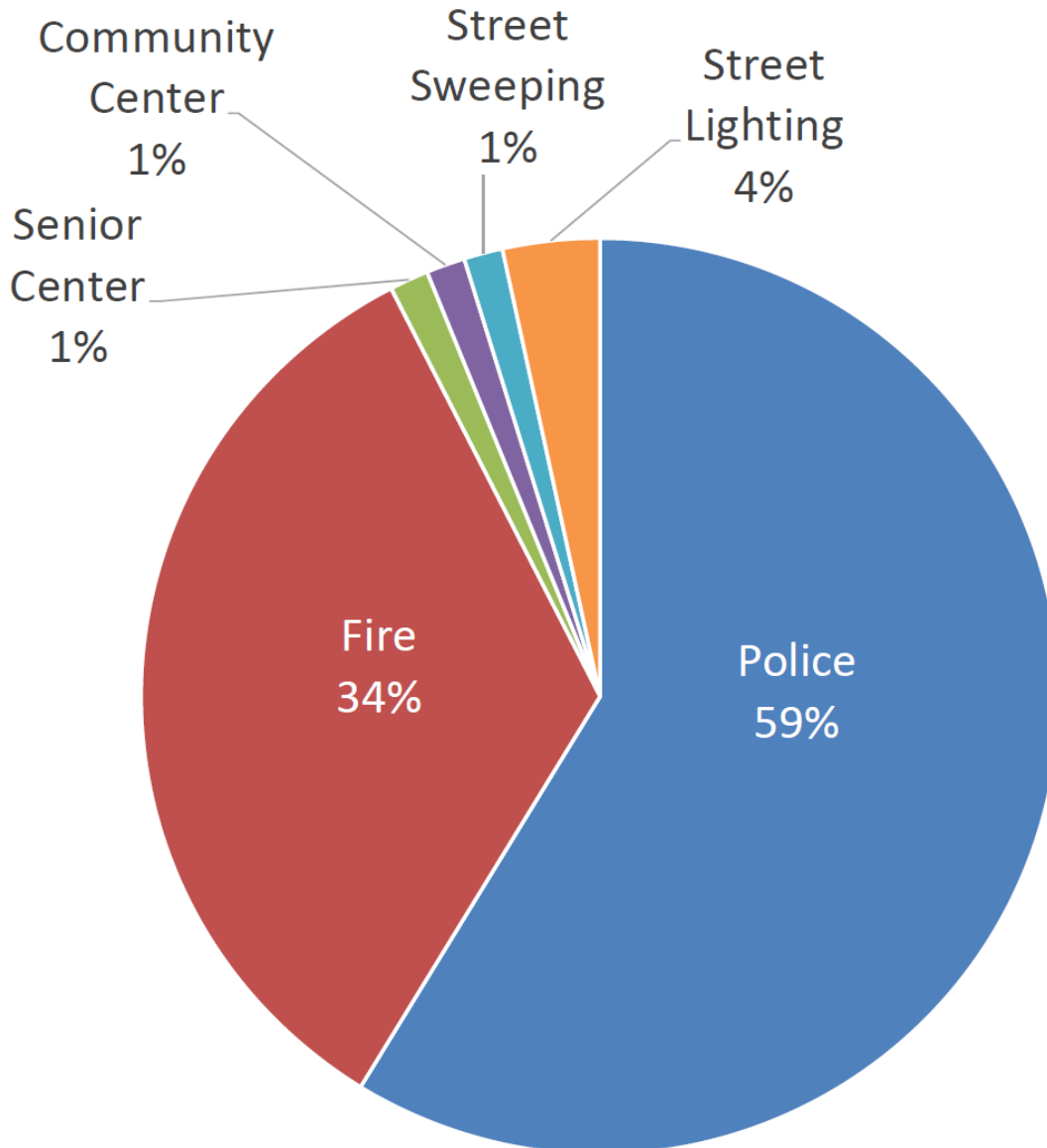
		Fiscal Year 2017-2018 Projected Expenses			
		2017/2018 Projected Expenses			
Police Administration		\$867,996		Available Measure Y Funds	
				\$2,194,322	
Police Dispatch		\$737,597			
	Newman	\$189,000			
	Oakdale	\$548,597			
	Oakdale Dispatch	\$548,597			
Police Special Services		\$456,598		Measure Y Funds Projected Expenses 17/18	% Allocation of Measure Y Funds
Police Field Services		\$2,981,052			
Police Total		\$4,854,243		\$1,288,951	58.74%
Fire Department		\$2,876,839			
Fire Total		\$2,876,839		\$740,371	33.74%
Senior Center Operations (7240) net cost		\$38,670			
Senior Program Activities (7240) net cost		\$80,723			
Senior Center Total		\$119,393		\$30,000	1.37%
Community Center (7260) net cost		\$34,501			
Community Center Total		\$34,501		\$30,000	1.37%
Street Sweeping		\$80,000			
Street Sweeping Total		\$80,000		\$30,000	1.37%
Traffic Signals and Street Lighting		\$222,600			
	Traffic Signals	\$35,000			
	Street Lighting	\$187,600			
Street Lighting Total		\$187,600		\$75,000	3.42%
Grand Total		\$8,152,576		\$2,194,322	100.00%



CITY OF OAKDALE

Measure "Y" Residents Oversight Committee Staff Report

Distribution Percentage of Projected 2017-2018 Measure "Y" Funds



City Of Oakdale

State of California

DRAFT FINAL BUDGET

FISCAL YEAR 2017-2018

Mayor

Pat Paul

Councilmembers

Cherilyn Bairos
Tom Dunlop, Mayor Pro Tem
J.R. McCarty
Richard Murdoch

Other Elected Officials

Christine Sulhoff, City Treasurer
Kathy Teixeira, City Clerk

Appointed Officials

Bryan Whitemyer, City Manager
Tom Hallinan, City Attorney

Department Heads

Albert Avila, Director of Finance
Jeff Gravel, Director of Public Services
Richard Weigele, Fire Chief
Scott Heller, Police Chief

CITY OF OAKDALE
BUDGET SUMMARY BY FUND - PROJECTED BALANCE
2016-17

FUND #	FUND NAME DESCRIPTION	FUND BALANCE 07/01/2016	PROJECTED REVENUES	PROJECTED TRANSFERS IN	PROJECTED TRANSFERS OUT	PROJECTED EXPENDITURES	PROJECTED ENDING BALANCE 06/30/2017
110	GENERAL FUND	3,814,386	9,529,553	2,936,143	(1,948,964)	9,888,306	4,442,812
110	GENERAL FUND - Consolidated Fire Deposit	300,364	0	0	(300,364)	0	0
115	MEASURE Y	150,386	1,846,436	0	(1,702,900)	0	293,922
		<u>4,265,136</u>	<u>11,375,989</u>	<u>2,936,143</u>	<u>(3,952,228)</u>	<u>9,888,306</u>	<u>4,736,734</u>
217	FACILITIES	0	98,611	113,573	0	212,184	0
218	RECREATION	0	47,852	187,782	0	235,634	0
219	ENGINEERING & PW ADMINISTRATION	0	32,695	147,614	0	180,309	0
220	DEVELOPMENT SERVICES	155,848	521,864	0	0	575,731	101,981
		<u>155,848</u>	<u>701,022</u>	<u>448,969</u>	<u>0</u>	<u>1,203,858</u>	<u>101,981</u>
SPECIAL REVENUE FUNDS							
203	SUPPLEMENTAL LAW ENFORC	12,055	129,672	0	(49,995)	31,541	60,191
209	FEDERAL ASSET SEIZURE	7,270	67	0	0	0	7,337
210	AB 109 - PUBLIC SAFETY REALINGMENT	37,059	15,648	0	0	24,190	28,517
211	NON JUDICIAL FORFEITURE	7,876	587	0	0	0	8,463
213	POLICE RESERVE SERVICES	5,533	32	0	0	0	5,565
214	SAFETY SALES TAX (PROP 172)	64,851	153,816	0	(160,005)	0	58,662
215	GAS TAX	826,240	430,939	0	(326,000)	657,615	273,564
221	LOCAL TRANSPORTATION	959,248	221,690	0	0	423,302	757,636
222	MEASURE L	0	0	0	0	593,086	(593,086)
230	GENERAL PLAN	(393,372)	65,694	0	0	0	(327,678)
241	HOUSING	4,127,394	50,386	0	0	0	4,177,780
242	HOME LOAN CONSORTIUM	(76)	18,036	0	(17,076)	884	0
243	HOME LOAN REUSE	490,644	11	0	0	0	490,655
244	HOME CONSORTIUM REUSE	2,440,578	(3,363)	17,076	0	0	2,454,291
245	ECONOMIC DEVELOPMENT	648,794	4,885	0	0	46,991	606,688
248	CAL HOME LOAN REUSE	450,309	2,072	0	0	0	452,381
252	BRIDLE RIDGE STREET MAINT	39,883	40,748	0	0	0	80,631
265	NEIBORHOOD STABILIZATION	42,284	347	0	0	0	42,631
266	COMM DEVELOPMENT REUSE	748,104	2,627	0	0	23	750,708
267	COMMUNITY DEVELOPMENT BG	16,939	1,042	0	0	13,687	4,294
268	ABANDONED VEHICLE	91,518	23,368	0	(6,883)	0	108,003
270	EDUCATION/GOVT CTV	42,151	39,816	0	0	81,093	874
284	BRIDLE RIDGE LLMD	68,276	457,426	0	0	530,376	(4,674)
285	BURCHELL HILL LLMD	12,644	195,196	0	0	175,196	32,644
286	VINEYARDS LLMD	388,705	223,225	0	0	207,397	404,533
288	LIVE OAK LLMD	15,148	4,613	0	0	1,770	17,991
	REINMAN CT LLMD	14,745	7,437	0	0	5,252	16,930
	SUNSET MEADOWS LLMD	91,259	10,292	0	0	16,668	84,883
	STERLING HILLS LLMD	81,531	14,355	0	0	21,836	74,050
	MURDOCK ESTATES LLMD	(2,275)	982	0	0	1,110	(2,403)
291	FIRE SERVICES CFD 2003-1	12,201	344,337	0	(350,000)	0	6,538
292	PUBLIC SAFETY CFD 2007-1	80,713	139,055	0	(199,996)	0	19,772
293	MAINTENANCE SERVICES CFD 2015-01	0	49,854	0	0	0	49,854
	TOTAL SPECIAL REVENUE FUNDS	<u>11,428,229</u>	<u>2,644,892</u>	<u>17,076</u>	<u>(1,109,955)</u>	<u>2,832,017</u>	<u>10,148,225</u>
CAPITAL PROJECT FUNDS							
316	SURFACE TRANSPORTATION	(199,001)	5,794	0	0	208,088	(401,295)
331	S. YOSEMITE PARK	(3,841)	2,317,818	0	0	2,658,134	(344,157)
343	PARKS CAPITAL FACILITIES	3,078,249	504,953	0	0	436,620	3,146,582
344	STREETS CAPITAL FACILITIES	(1,032,138)	123,282	0	0	107,820	(1,016,676)
349	STORM CAPITAL FACILITIES	660,584	58,943	0	0	193,272	526,255
354	ADMINISTRATION CAPITAL FACILITIES	18,130	16,388	0	0	0	34,518
355	FIRE CAPITAL FACILITIES	(1,003,278)	92,808	0	0	0	(910,470)
356	POLICE CAPITAL FACILITIES	81,408	40,861	0	0	0	122,269
357	GENERAL GOVT CAPITAL FACILITIES	520,898	54,292	0	0	14,360	560,830
360	PLAN AREA FEE	175,000	128,015	0	0	0	303,015
623	SEWER CAPITAL FACILITIES	573,204	171,004	0	0	81,938	662,270
626	WATER CAPITAL FACILITIES	2,942,264	322,802	0	0	1,115,718	2,149,348
	TOTAL CAPITAL PROJECT FUNDS	<u>5,811,480</u>	<u>3,836,960</u>	<u>0</u>	<u>0</u>	<u>4,815,950</u>	<u>4,832,490</u>

CITY OF OAKDALE
BUDGET SUMMARY BY FUND - PROJECTED BALANCE
2016-17

FUND #	FUND NAME DESCRIPTION	FUND BALANCE 07/01/2016	PROJECTED REVENUES	PROJECTED TRANSFERS IN	PROJECTED TRANSFERS OUT	PROJECTED EXPENDITURES	PROJECTED ENDING BALANCE 06/30/2017
DEBT SERVICE FUNDS							
465	FIRE STATION DEBT SERVICE	92,742	348	160,000	0	161,205	91,885
467	2015 PENSION BONDS DEBT SERVICE	21,279	595,908	0	0	614,320	2,867
TOTAL DEBT SERVICE FUNDS		114,021	596,256	160,000	0	775,525	94,752
INTERNAL SERVICE FUNDS							
232	FIRE EQUIPMENT REPLACEMENT	525,450	304,924	0	0	226,389	603,985
342	EQUIP REPLACEMENT FUND	111,551	9,256	0	0	0	120,807
510	DENTAL INSURANCE	32,299	56,184	0	0	45,618	42,865
512	EMPLOYEE FLEXIBLE SPENDING	766	13,554	0	0	14,032	288
515	RISK MANAGEMENT	169,129	110,089	0	0	156,989	122,229
520	EMPLOYEE LIABILITY FUND (OPEB)	879,191	34,840	300,000	0	367,706	846,325
525	INFORMATION TECHNOLOGY	6,081	144,373	0	0	105,632	44,822
530	VEHICLE REPLACEMENT	106,486	51,624	0	0	3,060	155,050
535	PERS LIABILITY	1,512,471	14,447	499,995	0	0	2,026,913
540	FACILITY MAINTENANCE FUND	234,740	2,372	700,000	0	25,427	911,685
		3,578,164	741,663	1,499,995	0	944,853	4,874,969
ENTERPRISE FUNDS							
613	SOLID WASTE	50,484	2,923	0	0	0	53,407
620	SEWER SRF RESERVE	351,670	3,311	116,508	0	0	471,489
621	SEWER CAPITAL REPLACEMENT	3,410,875	29,393	2,000,000	0	1,844,695	3,595,573
622	SEWER FUND	3,618,829	6,483,289	0	(2,116,508)	3,532,224	4,453,386
624	WATER CAPITAL REPLACEMENT	2,278,478	18,514	600,000	0	1,155,995	1,740,997
625	WATER FUND	387,197	3,431,482	0	(600,000)	2,533,626	685,053
627	AVIATION FUND	201,943	302,865	0	(98,749)	277,095	128,964
628	AIRPORT CAPITAL IMPROVEMENT	72,672	285,224	98,749	0	424,579	32,066
631	PARKING FUND	23,691	21,212	0	0	10,711	34,192
TOTAL ENTERPRISE FUNDS		10,395,839	10,578,213	2,815,257	(2,815,257)	9,778,925	11,195,127
REDEVELOPMENT							
363	REDEVELOPMENT SUCCESSOR AGENCY	155,125	254,629	0	0	245,383	164,371
364	REDEVELOPMENT 2011 BONDS	2,095,228	8,323	0	0	0	2,103,551
460	REDEVELOPMENT DEBT SERVICE	2,541,905	1,683,016	0	0	1,684,664	2,540,257
		4,792,258	1,945,968	0	0	1,930,047	4,808,179
TRUST/AGENCY FUNDS							
720	DEVELOPER DEPOSITS	165,264	229,202	0	0	215,287	179,179
722	SIERRA POINT SPECIFIC PLAN	(417,754)	0	0	0	0	(417,754)
730	HERITAGE OAKS (CFD 2007-1) TRUST	84,628	673	0	0	16,582	68,719
733	TESORO 1 SAFEGUARD TRUST	50,000	411	0	0	0	50,411
740	BRIDLE RIDGE SOUTH TRAIL DEPOSITS	1,072,312	8,810	0	0	0	1,081,122
741	CRANE.PATTERSON SIGNAL	204,788	1,682	0	0	0	206,470
742	ANIMAL CONTROL TRUST	24,315	24,543	0	0	16,831	32,027
743	K-9 UNIT TRUST FUND	4,138	2,315	0	0	6,453	0
744	SENIOR CENTER TRUST FUND	10,176	15,419	0	0	20,670	4,925
745	POLICE RANGE TRUST FUND	27,343	11,026	0	0	3,467	34,902
746	SENIOR OUTREACH TRUST FUND	67,990	5,857	0	0	2,428	71,419
747	POLICE EQUESTRIAN UNIT FUND	1,582	11	0	0	110	1,483
769	SENIOR HOUSING CORP FUND	19,861	163	0	0	0	20,024
784	G&J STREET BOND REFUND	33,440	275	0	0	0	33,715
790	BRIDLE RIDGE 2003-2 CFD	524,264	294,883	0	0	290,354	528,793
791	BRIDLE RIDGE 2004-1 CFD	192,214	119,547	0	0	118,591	193,170
792	BRIDLE RIDGE 2005-1 CFD	483,902	193,762	0	0	230,181	447,483
799	GARBAGE COLLECTIONS	218,558	1,900,412	0	0	1,893,735	225,235
TOTAL AGENCY FUNDS		2,767,022	2,808,991	0	0	2,814,689	2,761,324
ALL FUND TOTAL		43,307,997	35,229,954	7,877,440	(7,877,440)	34,984,170	43,553,781

CITY OF OAKDALE
 BUDGET SUMMARY BY FUND - PROJECTED BALANCE
 2017-18

FUND #	FUND NAME DESCRIPTION	FUND BALANCE 07/01/2017	PROJECTED REVENUES	PROJECTED TRANSFERS IN	PROJECTED TRANSFERS OUT	PROJECTED EXPENDITURES	PROJECTED ENDING BALANCE 06/30/2018
110	GENERAL FUND	4,442,812	9,281,977	3,234,912	(1,425,694)	11,100,763	4,433,244
115	MEASURE Y	293,922	1,900,400	0	(2,194,322)	0	0
		<u>4,736,734</u>	<u>11,182,377</u>	<u>3,234,912</u>	<u>(3,620,016)</u>	<u>11,100,763</u>	<u>4,433,244</u>
217	FACILITIES	0	91,000	158,546	0	249,546	0
218	RECREATION	0	39,400	203,147	0	242,547	0
219	ENGINEERING & PW ADMINISTRATION	0	28,300	157,759	0	186,059	0
220	DEVELOPMENT SERVICES	101,981	549,500	(43,758)	0	607,723	0
		<u>101,981</u>	<u>708,200</u>	<u>475,694</u>	<u>0</u>	<u>1,285,875</u>	<u>0</u>
SPECIAL REVENUE FUNDS							
201	ALCOHOL BEVERAGE CONTROL GRANT	0	37,735	0	0	37,735	0
203	SUPPLEMENTAL LAW ENFORC	60,191	100,120	0	(50,000)	50,000	60,311
205	OFFICE TRAFFIC SAFETY - DUI GRANT	0	35,000	0	0	35,000	0
206	OFFICE TRAFFIC SAFETY - ENFORCE GR	0	35,000	0	0	35,000	0
209	FEDERAL ASSET SEIZURE	7,337	1,001	0	0	6,000	2,338
210	AB 109 - PUBLIC SAFETY REALIGNMENT	28,517	75	0	0	0	28,592
211	NON JUDICIAL FORFEITURE	8,463	625	0	0	8,000	1,088
213	POLICE RESERVE SERVICES	5,565	0	0	(5,558)	7	0
214	SAFETY SALES TAX (PROP 172)	58,662	155,125	0	(160,000)	0	53,787
215	GAS TAX	273,564	649,435	0	(380,590)	531,460	10,949
221	LOCAL TRANSPORTATION	757,636	101,936	0	0	621,602	237,970
222	MEASURE L	(593,086)	1,000,000	0	0	306,914	100,000
230	GENERAL PLAN	(327,678)	45,000	0	0	0	(282,678)
241	HOUSING	4,177,780	3,656	0	0	0	4,181,436
242	HOME LOAN CONSORTIUM	0	2,500	0	0	2,500	0
243	HOME LOAN REUSE	490,655	3	0	0	0	490,658
244	HOME CONSORTIUM REUSE	2,454,291	126	0	0	0	2,454,417
245	ECONOMIC DEVELOPMENT	606,688	2,500	0	0	135,190	473,998
248	CAL HOME LOAN REUSE	452,381	0	0	0	0	452,381
252	BRIDLE RIDGE STREET MAINT	80,631	40,000	0	0	0	120,631
265	NEIBORHOOD STABILIZATION	42,631	175	0	0	0	42,806
266	COMM DEVELOPMENT REUSE	750,708	141	0	0	23	750,826
267	COMMUNITY DEVELOPMENT BG	4,294	52,050	0	0	38,694	17,650
268	ABANDONED VEHICLE	108,003	18,300	0	(10,000)	0	116,303
270	EDUCATION/GOVT CTV	874	40,180	0	0	40,000	1,054
284	BRIDLE RIDGE LLMD	(4,674)	475,687	0	0	505,937	(34,924)
285	BURCHELL HILL LLMD	32,644	201,850	0	0	202,280	32,214
286	VINEYARDS LLMD	404,533	221,610	0	0	271,605	354,538
288	LIVE OAK LLMD	17,991	4,550	0	0	2,760	19,781
	REINMAN CT LLMD	16,930	7,570	0	0	10,460	14,040
	SUNSET MEADOWS LLMD	84,883	16,000	0	0	29,054	71,829
	STERLING HILLS LLMD	74,050	21,080	0	0	32,660	62,470
	MURDOCK ESTATES LLMD	(2,403)	1,340	0	0	950	(2,013)
291	FIRE SERVICES CFD 2003-1	6,538	372,442	0	(350,000)	0	28,980
292	PUBLIC SAFETY CFD 2007-1	19,772	138,750	0	(150,000)	0	8,522
293	MAINTENANCE SERVICES CFD 2015-01	49,854	57,114	0	0	8,000	98,968
	TOTAL SPECIAL REVENUE FUNDS	<u>10,148,225</u>	<u>3,800,941</u>	<u>0</u>	<u>(1,106,148)</u>	<u>2,874,096</u>	<u>9,968,922</u>
CAPITAL PROJECT FUNDS							
316	SURFACE TRANSPORTATION	(401,295)	1,146,324	0	0	1,007,373	(262,344)
331	S. YOSEMITE PARK	(344,157)	980,761	0	0	636,604	0
343	PARKS CAPITAL FACILITIES	3,146,582	1,363,039	0	0	1,469,259	3,040,362
344	STREETS CAPITAL FACILITIES	(1,016,676)	120,000	0	0	64,000	(960,676)
349	STORM CAPITAL FACILITIES	526,255	169,000	0	0	169,624	525,631
354	ADMINISTRATION CAPITAL FACILITIES	34,518	16,100	0	0	0	50,618
355	FIRE CAPITAL FACILITIES	(910,470)	90,000	0	0	0	(820,470)
356	POLICE CAPITAL FACILITIES	122,269	40,175	0	0	0	162,444
357	GENERAL GOVT CAPITAL FACILITIES	560,830	32,500	0	0	500	592,830
360	PLAN AREA FEE	303,015	95,500	0	0	0	398,515
623	SEWER CAPITAL FACILITIES	662,270	157,400	0	0	60,000	759,670
626	WATER CAPITAL FACILITIES	2,149,348	280,000	0	0	819,609	1,609,739
	TOTAL CAPITAL PROJECT FUNDS	<u>4,832,490</u>	<u>4,490,799</u>	<u>0</u>	<u>0</u>	<u>4,226,969</u>	<u>5,096,320</u>

CITY OF OAKDALE
BUDGET SUMMARY BY FUND - PROJECTED BALANCE
2017-18

FUND #	FUND NAME DESCRIPTION	FUND BALANCE 07/01/2017	PROJECTED REVENUES	PROJECTED TRANSFERS IN	PROJECTED TRANSFERS OUT	PROJECTED EXPENDITURES	PROJECTED ENDING BALANCE 06/30/2018
DEBT SERVICE FUNDS							
465	FIRE STATION DEBT SERVICE	91,885	500	160,000	0	161,205	91,180
467	2015 PENSION BONDS DEBT SERVICE	2,867	632,443	0	0	634,310	1,000
TOTAL DEBT SERVICE FUNDS		94,752	632,943	160,000	0	795,515	92,180
INTERNAL SERVICE FUNDS							
232	FIRE EQUIPMENT REPLACEMENT	603,985	301,000	0	0	0	904,985
342	EQUIP REPLACEMENT FUND	120,807	19,825	0	(55,000)	0	85,632
510	DENTAL INSURANCE	42,865	55,060	0	0	54,500	43,425
512	EMPLOYEE FLEXIBLE SPENDING	288	18,200	0	0	18,200	288
515	RISK MANAGEMENT	122,229	109,306	0	0	110,000	121,535
520	EMPLOYEE LIABILITY FUND (OPEB)	846,325	33,720	300,000	0	152,500	1,027,545
525	INFORMATION TECHNOLOGY	44,822	189,300	0	0	200,000	34,122
530	VEHICLE REPLACEMENT	155,050	50,500	0	0	50,000	155,550
535	PERS LIABILITY	2,026,913	2,500	500,000	(100,000)	0	2,429,413
540	FACILITY MAINTENANCE FUND	911,685	473	150,000	0	85,573	976,585
545	POLICE EQUIPMENT REPLACEMENT	0	4,350	60,558	0	46,600	18,308
		4,874,969	784,234	1,010,558	(155,000)	717,373	5,797,388
ENTERPRISE FUNDS							
613	SOLID WASTE	53,407	103	0	0	5,000	48,510
620	SEWER SRF RESERVE	471,489	1,200	116,508	0	0	589,197
621	SEWER CAPITAL REPLACEMENT	3,595,573	13,500	2,000,000	0	4,135,311	1,473,762
622	SEWER FUND	4,453,386	6,965,000	0	(2,116,508)	4,288,818	5,013,060
624	WATER CAPITAL REPLACEMENT	1,740,997	9,500	1,000,000	0	2,531,953	218,544
625	WATER FUND	685,053	4,066,500	0	(1,000,000)	2,575,230	1,176,323
627	AVIATION FUND	128,964	296,300	0	(5,000)	293,615	126,649
628	AIRPORT CAPITAL IMPROVEMENT	32,066	171,804	5,000	0	1,265,402	(1,056,532)
631	PARKING FUND	34,192	21,450	0	0	10,000	45,642
TOTAL ENTERPRISE FUNDS		11,195,127	11,545,357	3,121,508	(3,121,508)	15,105,329	7,635,155
REDEVELOPMENT							
363	REDEVELOPMENT SUCCESSOR AGENCY	164,371	254,174	0	0	250,000	168,545
364	REDEVELOPMENT 2011 BONDS	2,103,551	1,000	0	0	2,099,238	5,313
460	REDEVELOPMENT DEBT SERVICE	2,540,257	1,715,540	0	0	1,685,540	2,570,257
		4,808,179	1,970,714	0	0	4,034,778	2,744,115
TRUST/AGENCY FUNDS							
720	DEVELOPER DEPOSITS	179,179	125,000	0	0	125,000	179,179
722	SIERRA POINT SPECIFIC PLAN	(417,754)	0	0	0	0	(417,754)
730	HERITAGE OAKS (CFD 2007-1) TRUST	68,719	500	0	0	17,035	52,184
733	TESORO 1 SAFEGUARD TRUST	50,411	100	0	0	0	50,511
740	BRIDLE RIDGE SOUTH TRAIL DEPOSITS	1,081,122	5,000	0	0	0	1,086,122
741	CRANE.PATTERSON SIGNAL	206,470	1,000	0	0	0	207,470
742	ANIMAL CONTROL TRUST	32,027	31,100	0	0	25,000	38,127
743	K-9 UNIT TRUST FUND	0	2,010	0	0	2,000	10
744	SENIOR CENTER TRUST FUND	4,925	35,070	0	0	35,000	4,995
745	POLICE RANGE TRUST FUND	34,902	8,050	0	0	20,000	22,952
746	SENIOR OUTREACH TRUST FUND	71,419	500	0	0	3,500	68,419
747	POLICE EQUESTRIAN UNIT FUND	1,483	3	0	0	1,000	486
769	SENIOR HOUSING CORP FUND	20,024	40	0	0	0	20,064
784	G&J STREET BOND REFUND	33,715	67	0	0	0	33,782
790	BRIDLE RIDGE 2003-2 CFD	528,793	299,590	0	0	290,700	537,683
791	BRIDLE RIDGE 2004-1 CFD	193,170	117,670	0	0	117,500	193,340
792	BRIDLE RIDGE 2005-1 CFD	447,483	201,752	0	0	231,000	418,235
799	GARBAGE COLLECTIONS	225,235	1,900,000	0	0	1,900,000	225,235
TOTAL AGENCY FUNDS		2,761,324	2,727,452	0	0	2,767,735	2,721,041
ALL FUND TOTAL		43,553,781	37,843,017	8,002,672	(8,002,672)	42,908,433	38,488,365

SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES
FUND 110
FISCAL YEAR 2017-18

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Actual	Adopted	Unaudited	Adopted	Proposed
						Budget		Preliminary	Final
								Budget	Budget
REVENUES									
PROPERTY TAXES	2,496,278	2,541,136	2,828,181	3,000,542	3,090,981	3,264,780	3,304,369	3,325,330	3,325,330
OTHER TAXES	4,002,675	4,006,296	4,213,730	4,631,919	4,916,340	4,765,300	5,094,231	4,772,300	4,872,300
LICENSES	25,296	28,203	26,444	30,152	27,850	25,000	28,882	25,000	25,000
FINES, FORFEITURES & PENALTIES	251,839	245,983	250,264	265,300	285,282	262,000	279,457	262,000	262,000
USES OF MONEY & PROPERTY	106,731	126,027	140,771	141,685	122,979	142,200	155,368	146,000	166,000
INTERGOVERNMENTAL	451,003	342,966	303,596	337,353	507,819	462,947	491,053	485,947	471,947
SERVICE REVENUES	207,162	181,162	145,451	184,918	173,601	170,400	176,193	159,400	159,400
OTHER REVENUE	32,837	4,939	0	0	0	0	0	0	0
TOTAL REVENUES	7,573,821	7,476,712	7,908,437	8,591,869	9,124,852	9,092,627	9,529,553	9,175,977	9,281,977
EXPENDITURES									
1010 CITY COUNCIL	22,624	26,294	26,712	27,166	26,268	29,237	27,411	29,423	29,423
1110 CITY MANAGER	235,588	290,195	198,598	224,432	240,523	256,525	251,464	257,314	262,901
1120 HUMAN RESOURCES	61,973	68,538	22,815	26,504	55,755	56,941	51,123	50,154	59,435
1210 CITY CLERK	155,248	121,694	126,484	153,638	178,970	205,339	183,750	189,678	191,145
1310 FINANCE DEPARTMENT	142,158	182,416	151,967	155,676	191,116	211,461	179,182	218,807	234,039
1320 CITY TREASURER	887	617	1,058	1,070	1,095	1,076	1,097	1,084	1,084
1610 CITY ATTORNEY	91,233	114,562	138,440	112,522	116,103	165,000	164,505	165,000	165,000
1910 GENERAL GOVERNMENT	346,810	471,367	466,994	456,505	540,482	486,373	466,688	495,429	512,429
2110 POLICE ADMINISTRATION	920,280	907,389	883,486	884,178	880,090	850,780	877,272	855,546	867,996
2120 POLICE DISPATCH	446,292	462,540	437,450	452,095	551,499	657,336	573,601	710,101	737,597
2130 POLICE SPECIAL SERVICES	233,378	231,114	186,166	192,360	409,037	420,732	409,345	465,406	456,598
2140 POLICE FIELD SERVICE	2,269,021	2,421,430	2,251,523	2,198,691	2,696,228	2,803,075	2,698,032	2,863,866	2,981,052
2160 ANIMAL CONTROL	116,443	105,828	121,936	133,661	161,907	154,399	171,438	168,814	171,703
2161 ANIMAL CONTROL-RIVERBANK	130,167	112,181	109,045	154,290	151,065	153,895	163,136	165,123	166,850
2210 FIRE DEPARTMENT	2,520,284	2,530,727	2,383,644	2,172,324	2,335,923	2,512,897	2,502,062	2,776,839	2,876,839
4120 GARAGE DEPARTMENT	85,002	78,741	70,171	73,649	91,527	118,798	105,412	128,964	129,811
4140 STREET MAINTENANCE	198,708	221,414	236,556	243,909	311,017	353,669	343,898	368,672	387,072
4141 STREET SWEEPING	19,704	48,308	58,707	64,925	60,568	65,000	75,971	80,000	80,000
4142 STREET LIGHTS/TRAFFIC SIGNALS	185,831	192,732	185,395	228,548	236,012	261,940	184,324	254,100	222,600
7210 PARK MAINTENANCE	314,798	264,783	270,203	283,206	360,274	413,249	368,748	419,070	460,011
7213 FACILITY MAINTENANCE	50,011	40,818	158	34,067	28,931	71,713	57,732	64,138	64,138
7216 CROSSING GUARDS	24,002	19,722	12,423	15,795	11,823	17,152	13,999	18,040	18,040
CAPITAL PROJECTS	0	0	0	0	0	25,000	18,116	0	25,000
TOTAL EXPENDITURES	8,570,442	8,913,410	8,339,931	8,289,211	9,636,213	10,291,587	9,888,306	10,745,568	11,100,763
REVENUES OVER (UNDER) EXPENDITURES	(996,621)	(1,436,698)	(431,494)	302,658	(511,361)	(1,198,960)	(358,753)	(1,569,591)	(1,818,786)
TRANSFER IN	917,835	2,445,954	2,700,226	1,984,949	2,882,617	2,800,490	2,936,143	3,090,590	3,234,912
TRANSFER OUT	(217,800)	(1,324,194)	(1,266,519)	(1,538,067)	(1,670,491)	(1,999,852)	(1,948,964)	(1,521,918)	(1,425,694)
NET	(296,586)	(314,938)	1,002,213	749,540	700,765	(398,322)	628,426	(919)	(9,568)

GENERAL FUND (110)
REVENUES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
PROPERTY TAXES								
110-1910-301-01-00 PROPERTY TAX SECURED	1,140,967	1,267,152	1,378,295	1,425,791	1,491,000	1,486,324	1,535,730	1,535,730
110-1910-301-01-01 REDEVELOPMENT PASS THRU	145,591	127,394	183,802	118,372	183,800	193,197	183,000	183,000
110-1910-301-01-01 PROP TAX ADMIN SETTLEMENT	0	135,399	0	0	0	0	0	0
110-1910-301-02-00 PROPERTY TAX UNSECURED	65,431	67,450	72,068	78,582	83,000	84,603	83,000	83,000
110-1910-301-04-00 SUPPLEMENTAL TAXES	10,852	25,383	17,295	25,622	15,000	33,229	15,000	15,000
110-1910-301-07-00 HOMEOWNER'S PROPERTY TAX	19,658	18,743	16,561	18,566	18,000	18,012	18,000	18,000
110-1910-301-09-00 FHA IN LIEU	585	0	580	663	600	712	600	600
110-1910-301-12-00 PROP TAX - VLF IN LIEU	1,158,052	1,186,660	1,331,941	1,423,385	1,473,380	1,488,292	1,490,000	1,490,000
	<u>2,541,136</u>	<u>2,828,181</u>	<u>3,000,542</u>	<u>3,090,981</u>	<u>3,264,780</u>	<u>3,304,369</u>	<u>3,325,330</u>	<u>3,325,330</u>
OTHER TAXES								
110-1910-302-01-00 SALES & USE TAX	2,053,331	2,097,612	2,376,102	2,717,621	3,200,000	3,343,842	3,200,000	3,300,000
110-1910-302-01-01 IN-LIEU SALES TAX	674,526	758,897	715,003	636,597	0	0	0	0
110-1910-302-03-00 HOTEL MOTEL TAX	220,920	229,377	261,465	298,179	305,000	310,888	310,000	310,000
110-1910-302-04-01 GARBAGE FRANCHISE FEE	364,686	390,148	394,454	397,050	400,000	408,949	400,000	400,000
110-1910-302-04-04 PG&E/MID FRANCHISE FEE	276,865	304,157	348,821	324,273	325,000	332,484	332,000	332,000
110-1910-302-04-05 CABLE TV FRANCHISE FEE	153,111	162,622	178,630	203,484	200,000	198,144	200,000	200,000
110-2110-302-04-06 TOW OPERATORS	15,435	9,345	18,340	21,910	22,000	17,844	17,000	17,000
110-1910-302-07-00 BUSINESS LICENSE FEE	181,694	183,924	195,210	167,740	160,000	140,808	160,000	160,000
110-1310-302-08-00 YARD SALES	3,433	3,793	3,408	2,923	3,300	2,603	3,300	3,300
110-1910-302-09-00 PROPERTY TRANSFER TAX	62,295	73,855	140,486	146,563	150,000	338,669	150,000	150,000
	<u>4,006,296</u>	<u>4,213,730</u>	<u>4,631,919</u>	<u>4,916,340</u>	<u>4,765,300</u>	<u>5,094,231</u>	<u>4,772,300</u>	<u>4,872,300</u>
LICENSES								
110-2160-303-01-00 ANIMAL LICENSE	28,203	26,444	30,152	27,850	25,000	28,882	25,000	25,000
	<u>28,203</u>	<u>26,444</u>	<u>30,152</u>	<u>27,850</u>	<u>25,000</u>	<u>28,882</u>	<u>25,000</u>	<u>25,000</u>
FINES, FORFEITURES & PENALTIES								
110-2110-304-01-00 VEHICLE CODE AND COURT FINES	90,028	81,421	91,805	107,638	84,000	98,486	84,000	84,000
110-1310-304-03-00 RETURNED CHECK CHARGE	4,697	4,281	3,370	3,015	3,000	2,925	3,000	3,000
110-1310-304-04-00 PENALTIES	141,486	156,734	163,193	167,795	165,000	169,723	165,000	165,000
110-2160-304-07-01 ANIMAL FINES	9,759	7,828	6,932	6,834	10,000	8,323	10,000	10,000
110-2110-304-08-00 MUNICIPAL CITATIONS	13	0	0	0	0	0	0	0
	<u>245,983</u>	<u>250,264</u>	<u>265,300</u>	<u>285,282</u>	<u>262,000</u>	<u>279,457</u>	<u>262,000</u>	<u>262,000</u>

GENERAL FUND (110)
REVENUES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
USES OF MONEY & PROPERTY								
110-1910-305-01-00 INVESTMENT EARNINGS	25,976	26,840	17,242	40,076	40,000	62,074	50,000	70,000
110-1910-305-03-01 CELL TOWER RENT	18,000	24,776	25,519	26,285	26,200	27,074	30,000	30,000
110-1910-305-03-07 LAND LEASE ROBANN RANCH	40,119	53,155	62,924	20,618	40,000	30,220	30,000	30,000
110-1910-305-12-00 RENT AND ADMIN CHARGE ENT	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
110-1910-305-16-00 SALE OF SURPLUS PROPERTY	5,932	0	0	0	0	0	0	0
	<u>126,027</u>	<u>140,771</u>	<u>141,685</u>	<u>122,979</u>	<u>142,200</u>	<u>155,368</u>	<u>146,000</u>	<u>166,000</u>
INTERGOVERNMENTAL								
110-1910-306-02-00 MOTOR VEHICLE IN LIEU	9,008	0	8,787	8,785	0	10,012	0	0
110-4141-306-11-00 STATE STREET SWEEPING	21,581	13,429	17,905	17,905	17,900	22,381	17,900	17,900
110-2110-306-12-00 SCHOOL SHARE POLICE OFFIC	0	0	0	0	67,500	67,535	67,500	67,500
110-7216-306-12-01 SCHOOL SHARE CROSSING GUARDS	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
110-2110-306-14-01 POST REIMBURSEMENT	19,527	16,256	6,367	5,257	14,000	2,398	34,000	20,000
110-2210-306-14-02 FEMA REIMBURSEMENT	10,238	0	0	0	0	0	0	0
110-2210-306-14-03 OES REIMBURSEMENT	77,664	93,581	11,118	0	0	0	0	0
110-2110-306-14-04 OTHER REIMBURSEMENT	13,516	11,487	5,049	17,743	7,500	8,004	7,500	7,500
110-2110-306-33-05 COUNTY DEA GRANT	2,073	0	0	0	0	0	0	0
110-2110-306-14-03 OES REIMBURSEMENT	0	4,675	0	0	0	0	0	0
110-2110-306-34-04 CELL PHONE AWARE (DD1323)	2,861	2,162	0	0	0	0	0	0
110-2110-306-34-05 BICYCLE HELMET GRANT (20846)	461	0	0	0	0	0	0	0
110-2120-306-37-00 NEWMAN DISPATCH SERVICES	0	0	113,054	186,000	186,000	186,000	189,000	189,000
110-2161-306-36-00 RIVERBANK ANIMAL SERVICES	172,067	150,006	163,073	165,784	158,047	182,723	158,047	158,047
110-1910-306-48-00 STATE MANDATED COST	0	0	0	94,345	0	0	0	0
	<u>342,966</u>	<u>303,596</u>	<u>337,353</u>	<u>507,819</u>	<u>462,947</u>	<u>491,053</u>	<u>485,947</u>	<u>471,947</u>

**GENERAL FUND (110)
REVENUES**

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
SERVICE REVENUES								
110-2110-307-05-01 LIVESCAN REVENUES	4,348	3,101	4,130	4,215	3,500	4,978	3,500	3,500
110-2110-307-05-02 FALSE ALARMS	3,710	4,160	3,445	3,260	4,000	5,600	5,000	5,000
110-2110-307-05-03 VEHICLE RELEASE	28,780	16,081	38,851	36,832	35,000	27,714	28,000	28,000
110-2110-307-05-04 POLICE REPORTS	5,999	4,532	4,260	4,294	4,500	3,988	4,500	4,500
110-2110-307-05-05 POLICE MISC REVENUE	5,245	4,220	6,388	2,808	5,000	2,196	3,000	3,000
110-2110-307-05-07 ADMIN PROCESSING FEE	1,725	781	913	1,980	2,000	770	1,000	1,000
110-2110-307-05-09 GUN STORAGE/RELEASE FEE	267	0	221	4,123	1,500	567	800	800
110-2110-307-05-10 BICYCLE LICENSES	0	0	150	48	50	52	50	50
110-2160-307-08-00 ANIMAL SHELTER FEES	17,553	11,355	10,675	9,986	11,000	9,647	11,000	11,000
110-1310-307-10-00 ASSMT DIST. ADMIN CHARGES	57,227	52,240	52,000	51,712	52,000	51,725	52,000	52,000
110-7210-307-10-00 PARKS SERVICE CHARGES	25,770	19,700	7,500	0	0	0	0	0
110-4140-307-15-00 SPECIAL PUBLIC WORKS SERV	4,904	9,299	6,911	437	500	3,345	500	500
110-1310-307-17-00 DEVELOPMENT SERVICE CHARGE	2,892	4,244	15,869	4,210	4,500	2,209	3,000	3,000
110-7210-307-21-13 MISC. PARK RENTAL	2,520	3,500	1,935	1,940	1,800	3,960	2,000	2,000
110-1310-307-26-00 BUSINESS LICENSE PROCESSING	0	0	12,342	33,125	31,000	31,833	31,000	31,000
110-1910-307-27-00 MISCELLANEOUS	14,567	6,255	13,325	9,318	10,000	23,234	10,000	10,000
110-1210-307-29-00 NOTARY FEE	335	55	70	10	50	10	50	50
110-1910-313-01-00 BLOCK PARTY/SPECIAL EVENT	5,320	5,928	5,933	5,303	4,000	4,365	4,000	4,000
	<u>181,162</u>	<u>145,451</u>	<u>184,918</u>	<u>173,601</u>	<u>170,400</u>	<u>176,193</u>	<u>159,400</u>	<u>159,400</u>
OTHER REVENUE								
110-4142-308-07-04 STREET LIGHTS	4,939	0	0	0	0	0	0	0
	<u>4,939</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>7,476,712</u>	<u>7,908,437</u>	<u>8,591,869</u>	<u>9,124,852</u>	<u>9,092,627</u>	<u>9,529,553</u>	<u>9,175,977</u>	<u>9,281,977</u>
INTERFUND TRANSFERS								
TRANSFERS IN								
110-1910-399-91-15 MEASURE Y	1,500,000	1,901,804	1,261,729	2,188,202	1,702,900	1,702,900	1,950,000	2,194,322
110-2110-399-92-03 SUPPLEMENTAL LAW ENFORCEMENT	50,000	50,000	50,000	50,000	50,000	49,995	50,000	50,000
110-2110-399-92-05 TRAFFIC SAFETY	1,250	0	0	0	0	0	0	0
110-2110-399-92-14 SAFETY SALES TAX (PROP 172)	98,000	100,000	100,000	100,000	100,000	100,005	100,000	100,000
110-2110-399-92-68 ABANDONED VEHICLE ABATE	9,674	4,282	6,587	7,782	10,000	6,883	10,000	10,000
110-2110-399-92-92 PUBLIC SAFETY CFD 2007-1	11,000	25,000	30,000	30,000	100,000	99,998	75,000	75,000
110-2110-399-96-31DOWNTOWN PARKING	7,000	7,000	7,000	7,000	7,000	0	0	0
110-2210-399-92-91 FIRE SERVICES CFD 2003-1	285,000	300,000	170,000	140,000	190,000	190,000	190,000	190,000
110-2210-399-92-92 PUBLIC SAFETY CFD 2007-1	11,000	25,000	30,000	30,000	100,000	99,998	75,000	75,000
110-2210-399-92-14 SAFETY SALES TAX (PROP 172)	42,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
110-1910-399-95-35 PERS LIABILITY FUND	0	0	0	0	100,000	0	200,000	100,000
GENERAL FUND - Consolidated Fire Deposit	0	0	0	0	0	300,364	0	0
GAS TAX	431,030	227,140	269,633	269,633	380,590	326,000	380,590	380,590
	<u>2,445,954</u>	<u>2,700,226</u>	<u>1,984,949</u>	<u>2,882,617</u>	<u>2,800,490</u>	<u>2,936,143</u>	<u>3,090,590</u>	<u>3,234,912</u>
TOTAL REVENUES	<u>9,922,666</u>	<u>10,608,663</u>	<u>10,576,818</u>	<u>12,007,469</u>	<u>11,893,117</u>	<u>12,465,696</u>	<u>12,266,567</u>	<u>12,516,889</u>
						12,202,874		
						262,822		

GENERAL FUND (110)

CITY COUNCIL	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
Account/Description	Actual	Actual	Actual	Actual	Adopted	Unaudited	Adopted	Proposed
					Budget		Preliminary	Final
							Budget	Budget
SALARIES & BENEFITS								
110-1010-410-12-00 SALARIES - PART-TIME	20,830	22,278	21,692	22,620	22,339	22,791	22,338	22,338
110-1010-410-14-02 HEALTH INSURANCE	1,130	0	0	0	0	0	0	0
110-1010-410-14-03 WORKERS COMPENSATION INS	631	490	805	972	903	893	1,027	1,027
110-1010-410-14-04 SOCIAL SECURITY/MEDICARE	1,432	1,671	1,659	1,729	1,645	1,677	1,708	1,708
* SALARIES & BENEFITS	24,023	24,439	24,156	25,321	24,887	25,361	25,073	25,073
OPERATIONS & MAINTENANCE								
110-1010-410-16-01 TRAVEL	555	315	1,023	0	200	581	200	200
110-1010-410-16-04 CONFERENCES	0	0	1,167	579	2,350	39	2,350	2,350
110-1010-410-22-00 ADVERTISING	0	753	0	145	400	707	400	400
110-1100-410-25-03 CONTRACT SERVICES	0	0	0	10	0	0	0	0
110-1010-410-27-01 OFFICE SUPPLIES	1,287	745	490	153	800	518	800	800
110-1010-410-27-06 GENERAL SUPPLIES	339	405	326	6	500	204	500	500
110-1010-410-29-00 POSTAGE	90	55	4	54	100	1	100	100
* OPERATIONS & MAINTENANCE	2,271	2,273	3,010	947	4,350	2,050	4,350	4,350
TOTAL	26,294	26,712	27,166	26,268	29,237	27,411	29,423	29,423

GENERAL FUND (110)

CITY MANAGER	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
Account/Description	Actual	Actual	Actual	Actual	Adopted	Unaudited	Adopted	Proposed
					Budget		Preliminary	Final
							Budget	Budget
SALARIES & BENEFITS								
110-1110-411-10-00 SALARIES	233,037	147,308	153,986	160,345	173,543	174,544	172,438	177,340
110-1110-411-10-08 RETIREE HEALTH INSURANCE	0	0	0	0	0	0	0	0
110-1110-411-12-00 SALARIES - PART-TIME	391	0	11,796	8,226	0	0	0	0
110-1110-411-14-01 RETIREMENT	24,582	16,713	18,348	26,869	30,370	30,393	31,324	31,898
110-1110-411-14-02 HEALTH INSURANCE	7,665	12,218	11,558	16,543	18,463	18,568	18,463	18,463
110-1110-411-14-03 WORKERS COMPENSATION INS	5,210	2,751	6,431	6,395	7,578	7,391	8,599	8,599
110-1110-411-14-04 SOCIAL SECURITY/MEDICARE	7,523	1,771	3,023	2,989	2,546	2,367	2,424	2,497
110-1110-411-14-05 LONG TERM DISABILITY INS.	824	882	1,090	1,247	1,272	1,277	1,313	1,351
110-1110-411-14-06 STATE UNEMPLOYMENT	946	421	1,252	525	521	521	521	521
110-1110-411-14-07 DEFERED COMPENSATION	4,498	11,035	11,235	12,018	12,600	12,716	12,600	12,600
110-1110-411-14-08 LIFE INSURANCE	692	655	655	665	657	645	657	657
				0				
* SALARIES & BENEFITS	285,368	193,754	219,374	235,822	247,550	248,422	248,339	253,926
OPERATIONS & MAINTENANCE								
110-1110-411-16-01 TRAVEL	3,336	268	757	2	2,000	230	2,000	2,000
110-1110-411-16-02 TRAINING	77	642	550	292	1,700	50	1,700	1,700
110-1110-411-16-05 MEMBERSHIPS	0	1,535	1,435	1,652	1,600	1,552	1,600	1,600
110-1110-411-25-03 CONTRACT SERVICES	656	287	126	577	1,000	114	1,000	1,000
110-1110-411-25-09 TECHNOLOGY SUPPORT	0	0	0	0	500	0	500	500
110-1110-411-27-01 OFFICE SUPPLIES	726	1,947	2,074	1,998	2,000	1,046	2,000	2,000
110-1110-411-29-00 POSTAGE	32	165	116	180	175	50	175	175
* OPERATIONS & MAINTENANCE	4,827	4,844	5,058	4,701	8,975	3,042	8,975	8,975
TOTAL	290,195	198,598	224,432	240,523	256,525	251,464	257,314	262,901

GENERAL FUND (110)

HUMAN RESOURCES Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17		2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	2016/17 Unaudited	Adopted Preliminary Budget	Proposed Final Budget
SALARIES & BENEFITS								
110-1120-411-10-00 SALARIES	48,249	0	0	28,794	37,759	33,238	34,006	40,319
110-1120-411-14-01 RETIREMENT	14,646	0	0	2,308	3,077	2,484	2,380	2,822
110-1120-411-14-02 HEALTH INSURANCE	2,474	0	0	5,837	7,804	6,470	5,535	7,787
110-1120-411-14-03 WORKERS COMPENSATION INS	1,143	0	0	1,360	1,619	1,245	1,564	1,788
110-1120-411-14-04 SOCIAL SECURITY/MEDICARE	563	0	0	354	567	393	573	573
110-1120-411-14-05 LONG TERM DISABILITY INS.	342	0	0	225	284	226	265	315
110-1120-411-14-06 STATE UNEMPLOYMENT	252	0	0	434	217	217	217	217
110-1120-411-14-08 LIFE INSURANCE	243	0	0	90	110	87	110	110
* SALARIES & BENEFITS	67,912	0	0	39,402	51,437	44,360	44,650	53,931
OPERATIONS & MAINTENANCE								
110-1120-411-16-01 TRAVEL	0	0	0	0	650	682	650	650
110-1120-411-16-02 TRAINING	0	0	0	0	870	1,181	870	870
110-1120-411-16-05 MEMBERSHIPS	0	0	0	0	884	503	884	884
110-1120-411-22-00 ADVERTISING	66	0	0	0	0	0	0	0
110-1120-411-25-03 CONTRACT SERVICES	24	22,815	26,504	14,516	1,500	2,927	1,500	1,500
110-1120-411-27-01 OFFICE SUPPLIES	467	0	0	1,837	1,500	1,412	1,500	1,500
110-1120-411-29-00 POSTAGE	69	0	0	0	100	58	100	100
* OPERATIONS & MAINTENANCE	626	22,815	26,504	16,353	5,504	6,763	5,504	5,504
TOTAL	68,538	22,815	26,504	55,755	56,941	51,123	50,154	59,435

GENERAL FUND (110)

CITY CLERK Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17 Adopted	2016/17 Unaudited	Preliminary	2017/18 Proposed
	Actual	Actual	Actual	Actual	Budget		Budget	Final Budget
SALARIES & BENEFITS								
110-1210-412-10-00 SALARIES	68,149	83,239	88,323	94,604	94,563	99,139	95,255	96,196
110-1210-412-10-08 RETIREE HEALTH INSURANCE	12,000	12,000	12,000	0	0	0	0	0
110-1210-412-12-00 SALARIES - PART-TIME	2,300	2,400	2,115	2,345	2,407	2,455	2,407	2,407
110-1210-412-14-01 RETIREMENT	12,800	18,964	21,273	44,872	48,936	48,908	51,283	51,789
110-1210-412-14-02 HEALTH INSURANCE	0	0	321	11,725	13,598	13,284	13,598	13,598
110-1210-412-14-03 WORKERS COMPENSATION INS	2,419	1,892	3,406	3,697	4,006	3,977	4,644	4,644
110-1210-412-14-04 SOCIAL SECURITY/MEDICARE	2,749	1,300	1,253	1,456	1,564	1,408	1,395	1,408
110-1210-412-14-05 LONG TERM DISABILITY INS.	321	629	687	730	710	723	743	750
110-1210-412-14-06 STATE UNEMPLOYMENT	323	434	434	434	434	434	434	434
110-1210-412-14-08 LIFE INSURANCE	117	218	218	222	219	215	219	219
* SALARIES & BENEFITS	101,178	121,076	130,030	160,085	166,437	170,543	169,978	171,445
OPERATIONS & MAINTENANCE								
110-1210-412-16-01 TRAVEL	349	282	607	76	800	793	800	800
110-1210-412-16-02 TRAINING	525	215	550	250	1,700	475	1,700	1,700
110-1210-412-16-05 MEMBERSHIPS	60	290	182	434	565	0	600	600
110-1210-412-22-00 ADVERTISING	1,083	140	2,215	3,128	4,000	1,882	4,000	4,000
110-1210-412-25-03 CONTRACT SERVICES	2,215	69	106	6,613	6,000	4,513	6,000	6,000
110-1210-412-25-09 TECHNOLOGY SUPPORT	805	0	0	0	200	0	200	200
110-1210-412-27-01 OFFICE SUPPLIES	2,622	4,291	4,494	5,066	6,000	1,599	6,000	6,000
110-1210-412-29-00 POSTAGE	324	121	129	153	400	168	400	400
110-1210-412-30-00 ELECTION EXPENSE	11,633	0	12,362	0	15,000	38	0	0
* OPERATIONS & MAINTENANCE	19,616	5,408	20,645	15,720	34,665	9,468	19,700	19,700
CAPITAL OUTLAY								
110-1210-412-41-06 COMPUTER & RELATED EQUIP	900	0	0	0	0	0	0	0
110-1210-412-41-07 OFFICE FURNITURE	0	0	2,963	3,165	4,237	3,739	0	0
* CAPITAL OUTLAY	900	0	2,963	3,165	4,237	3,739	0	0
TOTAL	121,694	126,484	153,638	178,970	205,339	183,750	189,678	191,145

GENERAL FUND (110)

FINANCE	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
Account/Description	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Preliminary Budget	Proposed Final Budget
SALARIES & BENEFITS								
110-1310-413-10-00 SALARIES	97,497	83,349	82,793	97,902	98,973	85,519	100,345	102,928
110-1310-413-12-00 SALARIES - PART-TIME	4,147	78	0	0	0	0	0	0
110-1310-413-14-01 RETIREMENT	24,390	16,650	15,734	33,609	37,115	32,508	39,315	39,914
110-1310-413-14-02 HEALTH INSURANCE	7,623	8,092	15,212	15,299	16,807	13,222	15,044	17,053
110-1310-413-14-03 WORKERS COMPENSATION INS	2,575	1,366	3,385	4,365	4,381	3,427	4,966	4,966
110-1310-413-14-04 SOCIAL SECURITY/MEDICARE	2,054	962	1,034	1,240	1,476	1,037	1,364	1,359
110-1310-413-14-05 LONG TERM DISABILITY INS.	716	644	625	681	686	543	722	740
110-1310-413-14-06 STATE UNEMPLOYMENT	1,076	321	412	477	477	451	477	477
110-1310-413-14-07 DEFERED COMPENSATION	2,585	2,459	2,639	2,692	2,817	2,541	2,845	2,873
110-1310-413-14-08 LIFE INSURANCE	513	418	411	420	429	343	429	429
* SALARIES & BENEFITS	143,176	114,339	122,245	156,685	163,161	139,591	165,507	170,739
OPERATIONS & MAINTENANCE								
110-1310-413-16-02 TRAINING	0	0	0	831	1,000	187	1,000	1,000
110-1310-413-16-05 MEMBERSHIPS	2	230	226	238	300	242	300	300
110-1310-413-19-00 BANK/CC SERVICE CHARGES	3,500	766	397	609	1,500	3,057	1,500	1,500
110-1310-413-25-02 AUDIT	9,500	5,000	7,000	7,975	9,000	7,325	9,000	9,000
110-1310-413-25-03 CONTRACT SERVICES	2,577	2,522	2,475	2,878	8,000	4,502	13,000	23,000
110-1310-413-25-12 SOFTWARE	18,962	26,066	20,125	17,033	23,000	19,101	23,000	23,000
110-1310-413-27-01 OFFICE SUPPLIES	473	169	647	992	1,000	129	1,000	1,000
110-1310-413-27-06 GENERAL SUPPLIES	2,289	65	(210)	834	1,000	3,053	1,000	1,000
110-1310-413-29-00 POSTAGE	1,937	2,810	2,771	3,041	3,500	1,995	3,500	3,500
* OPERATIONS & MAINTENANCE	39,240	37,628	33,431	34,431	48,300	39,591	53,300	63,300
TOTAL	182,416	151,967	155,676	191,116	211,461	179,182	218,807	234,039

GENERAL FUND (110)

CITY TREASURER	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
Account/Description	Actual	Actual	Actual	Actual	Adopted	Unaudited	Adopted	Proposed
					Budget		Preliminary	Final
							Budget	Budget
SALARIES & BENEFITS								
110-1320-413-12-00 SALARIES - PART-TIME	562	963	960	978	966	985	966	966
110-1320-413-14-03 WORKERS COMPENSATION INS	12	21	36	42	39	39	44	44
110-1320-413-14-04 SOCIAL SECURITY/MEDICARE	43	74	74	75	71	73	74	74
* SALARIES & BENEFITS	617	1,058	1,070	1,095	1,076	1,097	1,084	1,084
TOTAL	617	1,058	1,070	1,095	1,076	1,097	1,084	1,084

GENERAL FUND (110)

CITY ATTORNEY	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
Account/Description	Actual	Actual	Actual	Actual	Adopted	Unaudited	Adopted	Proposed
					Budget		Preliminary	Final
							Budget	Budget
SALARIES & BENEFITS								
110-1610-416-10-00 SALARIES	4,636	0	0	0	0	0	0	0
110-1610-416-14-01 RETIREMENT	1,537	0	0	0	0	0	0	0
110-1610-416-14-03 WORKERS COMPENSATION INS	111	0	0	0	0	0	0	0
110-1610-416-14-04 SOCIAL SECURITY/MEDICARE	67	0	0	0	0	0	0	0
110-1610-416-14-06 STATE UNEMPLOYMENT	0	0	0	0	0	0	0	0
110-1610-416-14-08 LIFE INSURANCE	0	0	0	0	0	0	0	0
* SALARIES & BENEFITS	6,351	0	0	0	0	0	0	0
OPERATIONS & MAINTENANCE								
110-1610-416-25-03 CONTRACT SERVICES	108,211	138,440	112,522	116,103	165,000	164,505	165,000	165,000
* OPERATIONS & MAINTENANCE	108,211	138,440	112,522	116,103	165,000	164,505	165,000	165,000
TOTAL	114,562	138,440	112,522	116,103	165,000	164,505	165,000	165,000

GENERAL FUND (110)

GENERAL GOVERNMENT					2016/17		2017/18	2017/18
Account/Description	2012/13	2013/14	2014/15	2015/16	Adopted	2016/17	Adopted	Proposed
	Actual	Actual	Actual	Actual	Budget	Unaudited	Preliminary	Final
							Budget	Budget
SALARIES & BENEFITS								
110-1910-419-14-01 RETIREMENT	87,811	88,381	88,959	93,048	94,710	94,710	96,604	96,604
110-1910-419-14-02 HEALTH INSURANCE	27,347	14,506	13,906	0	0	0	0	0
* SALARIES & BENEFITS	115,158	102,887	102,865	93,048	94,710	94,710	96,604	96,604
OPERATIONS & MAINTENANCE								
110-1910-419-15-00 LIABILITY INSURANCE	116,076	132,934	124,404	106,857	116,800	116,038	123,810	123,810
110-1910-419-16-05 MEMBERSHIPS	24,571	26,853	26,151	26,264	32,500	29,602	32,500	39,500
110-1910-419-20-01 ELECTRIC	20,221	19,673	19,463	23,051	20,000	23,641	20,000	20,000
110-1910-419-20-02 GAS	4,615	3,534	916	753	4,000	1,815	4,000	4,000
110-1910-419-20-03 TELEPHONE	13,132	7,062	7,030	7,059	7,500	6,091	7,500	7,500
110-1910-419-23-00 LEASES	6,466	4,697	6,267	6,721	10,100	11,100	10,100	10,100
110-1910-419-25-03 CONTRACT SERVICES	16,824	5,380	13,779	40,210	32,000	20,794	32,000	32,000
110-1910-419-25-09 TECHNOLOGY SUPPORT	10,191	12,809	3,117	0	0	0	0	0
110-1910-419-25-12 SOFTWARE	1,400	7,396	3,906	0	0	0	0	0
110-1910-419-26-01 FUEL & OIL	552	325	425	331	600	188	600	600
110-1910-419-27-01 OFFICE SUPPLIES	89	168	59	239	300	1,175	300	300
110-1910-419-27-06 GENERAL SUPPLIES	4,364	4,949	7,677	7,515	6,200	5,415	6,200	6,200
110-1910-419-29-00 POSTAGE	2,246	2,826	3,145	2,757	3,500	1,156	3,500	3,500
110-1910-419-34-00 SAFETY PROGRAMS	0	0	0	0	2,000	0	2,000	2,000
110-1910-419-36-01 INSURANCE CLAIMS	499	0	750	2,187	1,200	0	1,200	1,200
* OPERATIONS & MAINTENANCE	221,246	228,606	217,089	223,944	236,700	217,015	243,710	250,710
CAPITAL OUTLAY								
41-02 IMPROVEMENTS TO LAND								
110-1910-419-41-06 COMPUTER EQUIPMENT	0	538	1,588	0	0	0	0	0
110-1910-419 - CP1543 - OLD DUMP SITE REMEDIATION	0	0	0	68,811	0	0	0	0
* CAPITAL OUTLAY	0	538	1,588	68,811	0	0	0	0
INTER DEPARTMENTAL CHARGES								
110-1910-419-80-04 RISK MANAGEMENT CHARGE	63,512	63,512	63,512	63,512	63,512	63,512	63,512	63,512
110-1910-419-80-05 EMPLOYEE LIABILITY CHARGE	19,848	19,848	19,848	19,848	19,848	19,848	19,848	19,848
110-1910-419-80-06 INFORMATION TECH CHARGE	19,848	19,848	19,848	39,564	39,848	39,848	40,000	50,000
110-1910-419-80-07 VEHICLE REPLACEMENT CHARGE	31,755	31,755	31,755	31,755	31,755	31,755	31,755	31,755
* INTER DEPARTMENTAL CHARGES	134,963	134,963	134,963	154,679	154,963	154,963	155,115	165,115
TOTAL	471,367	466,994	456,505	540,482	486,373	466,688	495,429	512,429

GENERAL FUND (110)

					2016/17		2017/18	2017/18
POLICE - ADMINISTRATION	2012/13	2013/14	2014/15	2015/16	Adopted	2016/17	Adopted	Proposed
Account/Description	Actual	Actual	Actual	Actual	Budget	Unaudited	Preliminary	Final
							Budget	Budget
SALARIES & BENEFITS								
110-2110-421-10-00 SALARIES	273,615	267,208	262,183	250,078	274,951	267,791	222,962	228,793
110-2110-421-10-08 RETIREES (INS REIMB)	27,322	12,000	11,694	0	0	0	0	0
110-2110-421-11-00 OVERTIME SALARIES	7,527	7,761	5,636	153	0	0	0	0
110-2110-421-12-00 SALARIES - PART-TIME	11,424	18,070	24,261	31,996	33,585	34,378	33,283	33,283
110-2110-421-14-01 RETIREMENT	127,848	115,556	114,053	138,563	57,343	71,023	59,744	60,829
110-2110-421-14-02 HEALTH INSURANCE	13,683	18,918	20,978	23,548	25,219	27,860	27,173	27,173
110-2110-421-14-03 WORKERS COMPENSATION INS	26,568	27,742	31,293	30,980	26,965	29,905	29,883	30,287
110-2110-421-14-04 SOCIAL SECURITY/MEDICARE	4,939	5,383	6,035	7,264	9,750	9,195	5,636	5,720
110-2110-421-14-05 LONG TERM DISABILITY INS.	1,958	1,853	1,997	1,997	1,944	1,654	1,967	2,013
110-2110-421-14-06 STATE UNEMPLOYMENT	2,000	1,930	2,122	2,616	1,736	2,334	1,736	1,736
110-2110-421-14-07 DEFERED COMPENSATION	0	0	0	0	8,250	9,892	13,600	13,600
110-2110-421-14-08 LIFE INSURANCE	725	887	952	956	937	578	907	907
* SALARIES & BENEFITS	497,609	477,308	481,204	488,151	440,680	454,610	396,891	404,341
OPERATIONS & MAINTENANCE								
110-2110-421-16-02 TRAINING	12,796	15,890	10,938	15,664	20,000	19,059	8,000	8,000
110-2110-421-16-03 POST TRAINING	21,614	7,812	14,992	13,930	25,000	25,074	40,000	40,000
110-2110-421-16-05 MEMBERSHIPS	1,270	1,902	661	285	1,100	1,209	3,000	3,000
110-2110-421-19-00 BANK/CC SERVICE CHARGES	0	0	511	607	600	459	600	600
110-2110-421-20-03 TELEPHONE	30,638	28,135	37,624	35,171	31,500	33,408	31,500	31,500
110-2110-421-20-04 CELL PHONES & PAGERS	12,044	7,369	12,040	11,381	10,500	15,315	10,500	10,500
110-2110-421-22-00 ADVERTISING	388	1,046	778	0	1,000	442	1,000	1,000
110-2110-421-23-00 LEASES	5,054	5,283	7,079	7,842	7,100	9,900	7,100	7,100
110-2110-421-24-03 VEHICLES MAINTENANCE	42,850	46,284	34,405	67,598	40,000	39,996	40,000	40,000
110-2110-421-24-04 RADIOS MAINTENANCE	9,323	4,147	6,277	4,019	6,100	2,945	26,100	26,100
110-2110-421-25-03 CONTRACT SERVICES	58,385	43,008	24,289	23,168	38,000	60,895	55,500	55,500
110-2110-421-25-06 RECRUITMENT COSTS	5,860	5,129	7,625	7,936	9,000	11,117	9,000	9,000
110-2110-421-25-07 TASK FORCE	33,150	35,642	44,522	5,474	28,000	11,890	28,000	28,000
110-2110-421-26-01 FUEL & OIL	75,013	77,047	58,315	51,453	48,000	47,087	48,000	48,000
110-2110-421-27-01 OFFICE SUPPLIES	10,966	12,702	13,453	11,727	13,000	10,962	13,000	13,000
110-2110-421-27-04 GENERAL SUPPLIES	20,943	26,588	20,703	32,126	32,500	38,033	28,500	28,500
110-2110-421-29-00 POSTAGE	2,327	2,689	4,543	3,539	3,500	4,152	3,500	3,500
110-2110-421-33-02 C.A.P.S. PROGRAM EXPENSE	3,959	2,082	1,281	4,796	5,000	4,733	5,000	5,000
* OPERATIONS & MAINTENANCE	346,580	322,755	300,036	296,716	319,900	336,676	358,300	358,300
CAPITAL OUTLAY								
110-2110-421-41-05 MACHINERY AND EQUIPMENT	5,475	17,493	24,573	20,449	17,000	15,075	18,000	18,000
110-2110-421-41-06 COMPUTER AND RELATED EQUI	0	5,447	6,441	7,074	5,500	3,211	5,500	5,500
* CAPITAL OUTLAY	5,475	22,940	31,014	27,523	22,500	18,286	23,500	23,500
INTER DEPARTMENTAL CHARGES								
110-2110-421-80-03 FACILITY MAINTENANCE CHARGE	23,700	23,700	23,700	27,700	27,700	27,700	31,855	31,855
110-2110-421-80-06 INFORMATION TECH CHARGE	34,025	36,783	48,224	40,000	40,000	40,000	45,000	50,000
* INTER DEPARTMENTAL CHARGES	57,725	60,483	71,924	67,700	67,700	67,700	76,855	81,855
TOTAL	907,389	883,486	884,178	880,090	850,780	877,272	855,546	867,996

GENERAL FUND (110)

POLICE DISPATCH	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
Account/Description	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
SALARIES & BENEFITS								
110-2120-421-10-00 SALARIES	274,871	264,087	271,119	319,664	389,030	338,091	419,722	432,628
110-2120-421-11-00 OVERTIME SALARIES	10,593	16,465	17,900	23,204	30,000	33,882	30,000	30,000
110-2120-421-12-00 SALARIES - PART-TIME	53,410	42,919	47,619	34,156	45,221	31,082	51,711	60,101
110-2120-421-14-01 RETIREMENT	53,330	43,247	33,833	54,484	61,697	56,410	70,865	74,216
110-2120-421-14-02 HEALTH INSURANCE	45,948	51,690	56,681	87,673	94,398	83,937	98,424	100,991
110-2120-421-14-03 WORKERS COMPENSATION INS	8,600	6,982	12,034	16,253	19,442	15,355	21,567	21,567
110-2120-421-14-04 SOCIAL SECURITY/MEDICARE	8,066	6,508	5,811	7,925	10,442	8,126	10,176	10,458
110-2120-421-14-05 LONG TERM DISABILITY INS.	1,365	1,385	1,541	1,775	1,561	1,580	2,029	2,029
110-2120-421-14-06 STATE UNEMPLOYMENT	5,819	3,802	5,162	5,886	5,065	4,715	5,065	5,065
110-2120-421-14-08 LIFE INSURANCE	538	365	395	479	480	423	542	542
* SALARIES & BENEFITS	462,540	437,450	452,095	551,499	657,336	573,601	710,101	737,597
TOTAL	462,540	437,450	452,095	551,499	657,336	573,601	710,101	737,597

GENERAL FUND (110)

	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
POLICE - SPECIAL SERVICES					Adopted	Unaudited	Adopted	Proposed
Account/Description	Actual	Actual	Actual	Actual	Budget		Preliminary	Final
							Budget	Budget
SALARIES & BENEFITS								
110-2130-421-10-00 SALARIES	135,106	106,336	109,004	210,008	208,610	209,775	219,633	213,465
110-2130-421-11-00 OVERTIME SALARIES	7,852	1,342	1,793	12,773	13,000	14,029	13,000	13,000
110-2130-421-14-01 RETIREMENT	52,418	36,204	37,098	107,826	115,698	108,761	146,311	143,752
110-2130-421-14-02 HEALTH INSURANCE	15,852	25,565	24,478	37,795	42,665	38,296	39,506	39,506
110-2130-421-14-03 WORKERS COMPENSATION INS	15,282	12,676	15,030	32,276	29,803	30,144	36,447	36,447
110-2130-421-14-04 SOCIAL SECURITY/MEDICARE	2,025	1,407	1,507	2,898	3,324	2,889	2,964	2,883
110-2130-421-14-05 LONG TERM DISABILITY INS.	527	468	480	655	655	581	655	655
110-2130-421-14-06 STATE UNEMPLOYMENT	1,008	868	868	1,215	1,302	1,215	1,215	1,215
110-2130-421-14-08 LIFE INSURANCE	144	125	120	177	175	163	175	175
* SALARIES & BENEFITS	230,214	184,991	190,378	405,623	415,232	405,853	459,906	451,098
OPERATIONS & MAINTENANCE								
110-2130-421-33-03 INVESTIGATION EXPENSE	489	309	110	37	1,000	504	1,000	1,000
110-2130-421-33-10 D.A.R.E.	0	0	0	0	1,500	0	1,500	1,500
110-2130-421-33-11 EVIDENCE COSTS	411	866	1,872	3,377	3,000	2,988	3,000	3,000
* OPERATIONS & MAINTENANCE	900	1,175	1,982	3,414	5,500	3,492	5,500	5,500
TOTAL	231,114	186,166	192,360	409,037	420,732	409,345	465,406	456,598

GENERAL FUND (110)

	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
POLICE - FIELD SERVICES					Adopted	Unaudited	Adopted	Proposed
Account/Description	Actual	Actual	Actual	Actual	Budget		Preliminary	Final
							Budget	Budget
SALARIES & BENEFITS								
110-2140-421-10-00 SALARIES	1,227,340	1,154,348	1,154,628	1,377,203	1,447,910	1,400,558	1,392,843	1,453,984
110-2140-421-10-08 RETIREES (INS REIMB)	12,439	18,784	0	0	0	0	0	0
110-2140-421-11-00 OVERTIME SALARIES	104,044	177,819	159,038	175,881	180,000	181,069	180,000	180,000
110-2140-421-111-01 STRIKE TEAM	0	3,943	0	0	0	0	0	0
110-2140-421-11-02 OVERTIME-GANG/DRUG/PROBATION (G	0	16,156	0	0	0	0	0	0
110-2140-421-12-00 SALARIES - PART-TIME	85,668	74,300	64,782	54,908	80,900	55,078	67,943	67,943
110-2140-421-14-01 RETIREMENT	583,475	443,530	418,664	554,729	552,548	524,024	659,053	694,124
110-2140-421-14-02 HEALTH INSURANCE	206,602	192,613	188,407	248,587	252,502	259,357	259,425	259,425
110-2140-421-14-03 WORKERS COMPENSATION INS	154,331	122,902	167,869	231,079	220,948	218,356	240,507	256,017
110-2140-421-14-04 SOCIAL SECURITY/MEDICARE	24,733	22,719	22,052	25,738	29,970	24,735	23,377	27,818
110-2140-421-14-05 LONG TERM DISABILITY INS.	4,619	4,482	4,472	4,991	5,168	4,711	4,892	5,046
110-2140-421-14-06 STATE UNEMPLOYMENT	11,128	9,704	9,907	11,038	11,284	10,442	9,982	10,850
110-2140-421-14-08 LIFE INSURANCE	1,523	1,157	1,171	1,329	1,345	1,231	1,344	1,345
* SALARIES & BENEFITS	2,415,902	2,242,457	2,190,990	2,685,483	2,782,575	2,679,561	2,839,366	2,956,552
OPERATIONS & MAINTENANCE								
110-2140-421-32-02 RANGE SUPPLIES	5,461	8,808	7,535	10,691	18,000	18,471	22,000	22,000
110-2140-421-33-06 BIKE PATROL COSTS	67	258	166	54	2,500	0	2,500	2,500
* OPERATIONS & MAINTENANCE	5,528	9,066	7,701	10,745	20,500	18,471	24,500	24,500
TOTAL	2,421,430	2,251,523	2,198,691	2,696,228	2,803,075	2,698,032	2,863,866	2,981,052

GENERAL FUND (110)

	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
ANIMAL SERVICES					Adopted	Unaudited	Adopted	Proposed
Account/Description	Actual	Actual	Actual	Actual	Budget		Preliminary	Final
							Budget	Budget
SALARIES & BENEFITS								
110-2160-421-10-00 SALARIES	31,177	25,773	51,812	54,511	56,403	58,772	58,050	59,933
110-2160-421-11-00 OVERTIME SALARIES	571	747	4,860	4,506	4,000	3,887	4,000	4,000
110-2160-421-12-00 SALARIES - PART-TIME	16,921	32,718	12,945	15,138	13,522	14,245	18,176	18,548
110-2160-421-14-01 RETIREMENT	7,552	6,082	9,983	15,526	13,587	17,698	18,551	18,834
110-2160-421-14-02 HEALTH INSURANCE	12,959	8,830	11,086	11,592	12,070	12,214	12,097	12,097
110-2160-421-14-03 WORKERS COMPENSATION INS	2,865	8,216	8,558	10,886	9,684	10,777	11,994	12,291
110-2160-421-14-04 SOCIAL SECURITY/MEDICARE	1,754	2,624	949	1,090	1,394	1,452	1,394	1,448
110-2160-421-14-05 LONG TERM DISABILITY INS.	254	98	249	246	246	242	246	246
110-2160-421-14-06 STATE UNEMPLOYMENT	575	1,411	798	747	477	919	890	890
110-2160-421-14-08 LIFE INSURANCE	82	19	66	66	66	64	66	66
* SALARIES & BENEFITS	74,710	86,518	101,306	114,308	111,449	120,270	125,464	128,353
OPERATIONS & MAINTENANCE								
110-2160-421-16-04 CONFERENCES	0	0	0	0	2,800	1,152	2,800	2,800
110-2160-421-19-00 BANK/CC SERVICE CHARGES	0	0	522	526	600	583	600	600
110-2160-421-20-01 ELECTRIC	11,795	8,842	9,126	12,278	12,000	12,836	12,000	12,000
110-2160-421-25-03 CONTRACT SERVICES	7,194	9,892	9,096	13,404	11,850	21,951	11,850	11,850
110-2160-421-26-01 FUEL & OIL	2,467	3,004	3,497	2,298	2,500	2,355	2,500	2,500
110-2160-421-27-01 OFFICE SUPPLIES	1,075	296	1,063	948	1,200	593	1,200	1,200
110-2160-421-27-06 GENERAL SUPPLIES	5,087	9,884	5,215	14,145	8,000	7,698	8,000	8,000
* OPERATIONS & MAINTENANCE	27,618	31,918	28,519	43,599	38,950	47,168	38,950	38,950
INTER DEPARTMENTAL CHARGES								
110-2160-421-80-03 FACILITY MAINTENANCE CHARGE	3,500	3,500	3,836	4,000	4,000	4,000	4,400	4,400
TOTAL	105,828	121,936	133,661	161,907	154,399	171,438	168,814	171,703

GENERAL FUND (110)

ANIMAL SERVICES - RIVERBANK					2016/17		2017/18	2017/18
Account/Description	2012/13	2013/14	2014/15	2015/16	Adopted	2016/17	Adopted	Proposed
	Actual	Actual	Actual	Actual	Budget	Unaudited	Preliminary	Final
							Budget	Budget
SALARIES & BENEFITS								
110-2161-421-10-00 SALARIES	0	1,678	33,128	31,918	29,753	35,003	31,278	31,551
110-2161-421-11-00 OVERTIME SALARIES	987	368	2,907	2,551	4,000	3,532	4,000	4,000
110-2161-421-12-00 SALARIES - PART-TIME	70,823	65,508	51,147	49,671	51,768	50,212	53,443	54,389
110-2161-421-14-01 RETIREMENT	8,410	3,657	13,125	22,204	22,269	24,547	27,289	27,720
110-2161-421-14-02 HEALTH INSURANCE	0	0	5,448	6,004	6,098	6,843	6,990	6,990
110-2161-421-14-03 WORKERS COMPENSATION INS	6,793	4,156	7,880	9,157	8,453	8,132	10,154	10,212
110-2161-421-14-04 SOCIAL SECURITY/MEDICARE	3,790	1,712	2,732	1,085	1,523	1,355	1,483	1,523
110-2161-421-14-05 LONG TERM DISABILITY INS.	0	0	109	112	112	108	112	112
110-2161-421-14-06 STATE UNEMPLOYMENT	1,274	1,267	856	890	621	1,107	1,076	1,055
110-2161-421-14-08 LIFE INSURANCE	0	0	28	31	30	30	30	30
* SALARIES & BENEFITS	92,077	78,346	117,360	123,623	124,627	130,869	135,855	137,582
OPERATIONS & MAINTENANCE								
110-2160-421-19-00 BANK/CC SERVICE CHARGES	0	0	522	526	600	583	600	600
110-2161-421-24-01 BUILDINGS MAINTENANCE	153	94	0	0	500	0	500	500
110-2161-421-25-03 CONTRACT SERVICES	11,670	13,397	15,596	13,778	14,000	22,513	14,000	14,000
110-2161-421-26-01 FUEL & OIL	5,330	5,338	6,905	2,514	4,500	6,262	4,500	4,500
110-2161-421-27-01 OFFICE SUPPLIES	505	626	561	394	1,461	477	1,461	1,461
110-2161-421-27-06 GENERAL SUPPLIES	2,446	11,244	13,346	10,230	8,207	2,432	8,207	8,207
* OPERATIONS & MAINTENANCE	20,104	30,699	36,930	27,442	29,268	32,267	29,268	29,268
TOTAL	112,181	109,045	154,290	151,065	153,895	163,136	165,123	166,850

GENERAL FUND (110)

FIRE DEPARTMENT Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17 Adopted	2016/17 Unaudited	2017/18 Adopted Preliminary	2017/18 Proposed Final
	Actual	Actual	Actual	Actual	Budget		Budget	Budget
SALARIES & BENEFITS								
110-2210-422-10-00 SALARIES	1,122,702	1,085,557	194,927	0	0	0	0	0
110-2210-422-10-01 ADMINISTRATION	131,480	162,952	25,857	0	0	0	0	0
110-2210-422-10-08 RETIREES (INS REIMB)	42,551	43,009	43,009	10,800	10,800	11,100	14,400	14,400
110-2210-422-11-00 OVERTIME SALARIES	117,938	137,533	28,122	0	0	0	0	0
110-2210-422-11-01 OVERTIME - CAL FIRE	77,664	46,347	0	0	0	0	0	0
110-2210-422-14-01 RETIREMENT	522,359	455,999	177,698	324,948	358,616	358,616	438,993	438,993
110-2210-422-14-02 HEALTH INSURANCE	82,045	74,501	13,801	0	0	0	0	0
110-2210-422-14-03 WORKERS COMPENSATION INS	101,468	80,178	14,912	0	0	0	0	0
110-2210-422-14-04 SOCIAL SECURITY/MEDICARE	18,198	18,397	3,231	0	0	0	0	0
110-2210-422-14-05 LONG TERM DISABILITY INS.	3,067	2,739	256	0	0	0	0	0
110-2210-422-14-06 STATE UNEMPLOYMENT	7,482	5,637	0	0	0	0	0	0
110-2210-422-14-08 LIFE INSURANCE	1,602	920	169	0	0	0	0	0
* SALARIES & BENEFITS	2,228,556	2,113,769	501,982	335,748	369,416	369,716	453,393	453,393
OPERATIONS & MAINTENANCE								
110-2210-422-16-02 TRAINING	0	0	500	0	0	0	0	0
110-2210-422-16-04 CONFERENCE	603	500	134	0	0	0	0	0
110-2210-422-16-05 MEMBERSHIPS	100	0	100	0	0	0	0	0
110-2210-422-20-01 ELECTRIC	18,957	18,794	8,260	0	0	0	0	0
110-2210-422-20-02 GAS	1,983	2,660	243	0	0	0	0	0
110-2210-422-20-03 TELEPHONE	10,896	18,005	3,968	0	0	0	0	0
110-2210-422-20-04 CELL PHONES & PAGERS	6,053	1,481	(194)	0	0	0	0	0
110-2210-422-23-00 LEASES	2,170	2,940	425	0	0	0	0	0
110-2210-422-24-01 BUILDINGS MAINTENANCE	11,526	9,737	890	2,295	5,000	6,204	5,000	5,000
110-2210-422-24-03 VEHICLES MAINTENANCE	54,180	35,448	4,049	0	5,000	0	5,000	5,000
110-2210-422-25-03 CONTRACT SERVICES	35,515	60,806	31,120	32,044	65,000	63,572	99,920	99,920
110-2210-422-25-06 RESERVE RECRUITMENT & RETAIN	786	1,002	425	0	0	0	0	0
110-2210-422-25-09 TECHNOLOGY SUPPORT	9,101	4,043	2,629	0	0	0	0	0
110-2210-422-25-30 FIRE SERVICES CONTRACT	0	0	1,501,820	1,760,481	1,760,481	1,754,640	2,005,526	2,005,526
110-2210-422-26-01 FUEL & OIL	27,834	21,750	6,422	0	0	0	0	0
110-2210-422-27-01 OFFICE SUPPLIES	2,627	1,324	924	0	0	0	0	0
110-2210-422-27-06 GENERAL SUPPLIES	10,571	21,563	1,612	0	0	0	0	0
110-2210-422-27-09 WEED ABATEMENT	6,482	6,615	7,015	5,355	8,000	7,930	8,000	8,000
110-2210-422-29-00 POSTAGE	147	567	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	199,531	207,235	1,570,342	1,800,175	1,843,481	1,832,346	2,123,446	2,123,446
CAPITAL OUTLAY								
110-2210-422-41-12 EQUIPMENT REPLACEMENT PROGRAM	102,640	62,640	100,000	200,000	300,000	300,000	200,000	300,000
* CAPITAL OUTLAY	102,640	62,640	100,000	200,000	300,000	300,000	200,000	300,000
TOTAL	2,530,727	2,383,644	2,172,324	2,335,923	2,512,897	2,502,062	2,776,839	2,876,839

GENERAL FUND (110)

GARAGE	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
Account/Description	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
SALARIES & BENEFITS								
110-4120-442-10-00 SALARIES	41,002	40,220	39,383	41,741	41,409	42,834	41,768	42,180
110-4120-442-11-00 OVERTIME SALARIES	2,147	2,845	542	449	1,000	184	1,000	1,000
110-4120-442-14-01 RETIREMENT	9,355	7,522	7,699	15,809	16,359	16,522	17,316	17,487
110-4120-442-14-02 HEALTH INSURANCE	5,560	8,200	7,464	7,977	8,303	8,471	8,303	8,303
110-4120-442-14-03 WORKERS COMPENSATION INS	5,517	5,625	5,727	7,061	8,280	6,281	7,145	7,204
110-4120-442-14-04 SOCIAL SECURITY/MEDICARE	654	657	598	600	649	574	559	564
110-4120-442-14-06 STATE UNEMPLOYMENT	378	326	276	326	326	326	326	326
110-4120-442-14-08 LIFE INSURANCE	64	45	42	47	47	46	47	47
* SALARIES & BENEFITS	64,677	65,440	61,731	74,010	76,373	75,238	76,464	77,111
OPERATIONS & MAINTENANCE								
110-4120-442-16-02 TRAINING	0	27	181	396	2,000	103	1,000	1,000
110-4120-442-20-04 CELL PHONE	823	776	1,045	824	1,000	977	1,000	1,000
110-4120-442-24-01 BUILDINGS MAINTENANCE	0	0	0	0	9,500	2,196	14,500	14,500
110-4120-442-24-02 EQUIPMENT MAINTENANCE	2,509	1,968	1,908	2,763	5,000	2,606	9,000	9,000
110-4120-442-25-03 CONTRACT SERVICES	1,997	347	624	368	4,100	2,325	4,400	4,400
110-4120-442-25-16 UNIFORM/LAUNDRY SERVICE	1,939	2,391	1,547	921	1,600	1,122	1,600	1,600
110-4120-442-26-01 FUEL & OIL	1,067	1,362	1,748	1,097	1,800	2,356	1,800	2,000
110-4120-442-27-06 GENERAL SUPPLIES	3,640	3,154	1,562	3,455	3,500	3,768	4,000	4,000
* OPERATIONS & MAINTENANCE	11,975	10,025	8,615	9,824	28,500	15,453	37,300	37,500
CAPITAL OUTLAY								
110-4120-442-41-05 MACHINERY AND EQUIPMENT	3,094	3,094	3,554	6,367	7,425	9,530	8,700	8,700
110-4120-442-41-06 COMPUTER AND RELATED EQUIP	0	0	0	1,326	6,500	5,191	6,500	6,500
* CAPITAL OUTLAY	3,094	3,094	3,554	7,693	13,925	14,721	15,200	15,200
TOTAL COST	79,746	78,559	73,900	91,527	118,798	105,412	128,964	129,811
INTER DEPARTMENTAL CHARGES								
110-4120-442-80-03 MAINTENANCE REIMBURSE	(1,005)	(8,388)	(251)	0	0	0	0	0
TOTAL	78,741	70,171	73,649	91,527	118,798	105,412	128,964	129,811

GENERAL FUND (110)

STREET MAINTENANCE	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
Account/Description	Actual	Actual	Actual	Actual	Adopted	Unaudited	Adopted	Proposed
					Budget		Preliminary	Final
							Budget	Budget
SALARIES & BENEFITS								
110-4140-443-10-00 SALARIES	85,907	93,488	94,329	137,416	131,950	129,376	166,040	166,040
110-4140-443-11-00 OVERTIME SALARIES	1,940	2,012	1,793	733	3,000	7,335	3,000	5,000
110-4140-443-12-00 SALARIES - PART-TIME	17,534	14,815	0	0	0	0	0	0
110-4140-443-13-00 CONTRACT EMPL. SALARIES	0	26,776	13,488	0	16,000	0	0	0
110-4140-443-14-01 RETIREMENT	20,435	17,297	11,921	22,916	23,718	23,755	27,134	27,134
110-4140-443-14-02 HEALTH INSURANCE	25,099	23,731	17,064	35,638	35,984	37,063	37,227	37,227
110-4140-443-14-03 WORKERS COMPENSATION INS	13,769	14,893	14,450	24,160	20,881	20,471	26,537	26,537
110-4140-443-14-04 SOCIAL SECURITY/MEDICARE	2,663	2,563	1,296	1,857	1,753	1,645	2,157	2,157
110-4140-443-14-05 LONG TERM DISABILITY INS.	0	0	104	174	153	25	160	160
110-4140-443-14-06 STATE UNEMPLOYMENT	1,839	1,071	2,259	1,769	1,519	1,618	1,628	1,628
110-4140-443-14-08 LIFE INSURANCE	179	113	162	233	211	183	289	289
* SALARIES & BENEFITS	169,365	196,759	156,866	224,896	235,169	221,471	264,172	266,172
OPERATIONS & MAINTENANCE								
110-4140-443-16-02 TRAINING	0	100	637	430	500	171	500	500
110-4140-443-16-05 MEMBERSHIPS	140	0	0	0	0	0	0	0
110-4140-443-24-03 VEHICLES MAINTENANCE	10,749	2,940	10,992	6,994	9,000	7,569	5,000	6,000
110-4140-443-25-03 CONTRACT SERVICES	2,037	2,949	7,473	10,617	15,000	24,447	10,000	20,000
110-4140-443-25-16 UNIFORM/LAUNDRY SERVICE	1,586	2,419	1,762	2,165	2,000	2,344	2,000	2,400
110-4140-443-26-01 FUEL & OIL	3,684	3,636	5,011	4,205	5,000	4,754	5,000	5,000
110-4140-443-27-06 GENERAL SUPPLIES	33,853	27,483	49,988	55,752	70,000	75,691	70,000	75,000
110-4140-443-27-09 WEED ABATEMENT	0	0	4,918	5,355	7,000	6,981	7,000	7,000
* OPERATIONS & MAINTENANCE	52,049	39,527	80,781	85,518	108,500	121,957	99,500	115,900
CAPITAL OUTLAY								
110-4140-443-41-05 MACHINERY AND EQUIPMENT	0	270	6,262	603	10,000	470	5,000	5,000
* CAPITAL OUTLAY	0	270	6,262	603	10,000	470	5,000	5,000
TOTAL	221,414	236,556	243,909	311,017	353,669	343,898	368,672	387,072

GENERAL FUND (110)

STREET SWEEPING	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
Account/Description	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
OPERATIONS & MAINTENANCE								
110-4141-443-25-03 CONTRACT SERVICES	48,308	58,707	64,925	60,568	65,000	75,971	80,000	80,000
* OPERATIONS & MAINTENANCE	48,308	58,707	64,925	60,568	65,000	75,971	80,000	80,000
TOTAL	48,308	58,707	64,925	60,568	65,000	75,971	80,000	80,000

GENERAL FUND (110)

STREET LIGHTS/TRAFFIC SIGNALS	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
Account/Description	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
OPERATIONS & MAINTENANCE								
110-4142-426-16-02 TRAINING	0	0	808	0	3,000	197	1,500	1,500
110-4142-426-20-01 ELECTRIC	160,933	155,657	163,554	168,570	165,000	149,705	181,500	150,000
110-4142-426-24-03 VEHICLES MAINTENANCE	849	821	1,263	1,818	3,000	0	3,000	3,000
110-4142-426-25-03 CONTRACT SERVICES	24,313	19,230	28,361	24,265	43,800	16,628	33,000	33,000
110-4142-426-26-01 FUEL & OIL	2,920	3,660	2,849	2,020	3,600	2,947	3,600	3,600
110-4142-426-27-06 GENERAL SUPPLIES	3,717	6,027	31,713	39,339	38,540	14,847	31,500	31,500
* OPERATIONS & MAINTENANCE	192,732	185,395	228,548	236,012	256,940	184,324	254,100	222,600
CAPITAL OUTLAY								
110-4140-443-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	5,000	0	0	0
* CAPITAL OUTLAY	0	0	0	0	5,000	0	0	0
TOTAL	192,732	185,395	228,548	236,012	261,940	184,324	254,100	222,600

GENERAL FUND (110)

					2016/17		2017/18	2017/18
PARKS MAINTENANCE					Adopted		Adopted	Proposed
(Parks/Storm Basin Maintenance and LLMD Administration)	2012/13	2013/14	2014/15	2015/16	Budget	2016/17	Preliminary	Final
Account/Description	Actual	Actual	Actual	Actual	Budget	Unaudited	Budget	Budget
SALARIES & BENEFITS								
110-7210-472-10-00 SALARIES	99,037	61,716	90,384	106,514	104,205	107,414	105,315	105,315
110-7210-472-11-00 OVERTIME SALARIES	117	277	48	786	500	383	500	500
110-7210-472-12-00 SALARIES - PART-TIME	36,945	33,407	0	0	0	0	0	0
110-7210-472-13-00 CONTRACT EMPL. SALARIES	34,755	88,609	84,230	86,784	84,000	93,481	96,940	126,940
110-7210-472-14-01 RETIREMENT	30,146	19,789	16,396	34,190	35,503	35,529	37,174	37,174
110-7210-472-14-02 HEALTH INSURANCE	12,921	10,770	19,301	20,826	22,080	21,580	22,141	22,141
110-7210-472-14-03 WORKERS COMPENSATION INS	16,194	11,810	13,592	17,700	15,708	15,693	18,172	18,172
110-7210-472-14-04 SOCIAL SECURITY/MEDICARE	4,348	1,558	1,258	1,491	1,632	1,399	1,416	1,416
110-7210-472-14-06 STATE UNEMPLOYMENT	2,337	912	1,302	839	868	843	868	868
110-7210-472-14-08 LIFE INSURANCE	156	61	114	123	125	117	125	125
* SALARIES & BENEFITS	236,956	228,909	226,625	269,253	264,621	276,439	282,651	312,651
OPERATIONS & MAINTENANCE								
110-7210-472-16-02 TRAINING	60	150	964	385	1,500	533	1,500	1,500
110-7210-472-16-05 MEMBERSHIPS	0	0	0	0	600	205	600	600
110-7210-472-20-01 ELECTRIC	15,030	15,141	15,236	13,814	16,000	14,708	16,000	16,000
110-7210-472-20-04 CELL PHONES & PAGERS	589	1,244	1,204	1,481	2,178	1,797	2,500	2,500
110-7210-472-24-03 VEHICLES MAINTENANCE	12,598	9,130	12,494	11,588	15,100	13,080	15,000	15,000
110-7210-472-25-03 CONTRACT SERVICES	3,063	5,118	19,797	27,864	56,500	37,048	49,559	50,000
110-7210-472-25-15 LANDSCAPING	6,000	4,500	7,500	6,000	21,100	3,000	15,000	15,000
110-7210-472-25-16 UNIFORM/LAUNDRY SERVICE	1,969	3,421	2,185	2,155	3,000	2,436	4,000	4,000
110-7210-472-26-01 FUEL & OIL	10,680	15,456	12,544	10,026	15,160	14,237	15,000	15,000
110-7210-472-27-06 GENERAL SUPPLIES	17,834	41,585	46,706	66,591	50,230	60,787	50,000	60,500
110-7210-472-27-09 WEED ABATEMENT	0	0	5,355	6,615	10,000	9,597	15,500	15,500
* OPERATIONS & MAINTENANCE	67,823	95,745	123,985	146,519	191,368	157,428	184,659	195,600
CAPITAL OUTLAY								
110-7210-472-41-05 MACHINERY AND EQUIPMENT	0	1,549	1,211	13,164	25,875	3,496	20,375	20,375
TOTAL COSTS	304,779	326,203	351,821	428,936	481,864	437,363	487,685	528,626
INTER DEPARTMENTAL CHARGES								
110-7210-472-80-05 LLMD REIMBURSEMENT	(39,996)	(56,000)	(68,615)	(68,662)	(68,615)	(68,615)	(68,615)	(68,615)
TOTAL	264,783	270,203	283,206	360,274	413,249	368,748	419,070	460,011

GENERAL FUND (110)

FACILITY MAINTENANCE	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
Account/Description	Actual	Actual	Actual	Actual	Adopted	Unaudited	Adopted	Proposed
					Budget		Preliminary	Final
							Budget	Budget
SALARIES & BENEFITS								
110-7213-472-10-00 SALARIES	49,388	20,929	24,140	27,644	29,019	29,230	38,164	38,164
110-7213-472-11-00 OVERTIME SALARIES	982	197	193	155	800	303	800	800
110-7213-472-12-00 PART TIME	13,863	17,002	21,244	30,109	40,094	40,923	27,319	27,319
110-7213-472-14-01 RETIREMENT	11,421	4,539	5,465	14,694	15,974	16,195	22,459	22,459
110-7213-472-14-02 HEALTH INSURANCE	9,860	9,450	9,871	9,123	9,642	9,953	12,700	12,700
110-7213-472-14-03 WORKERS COMPENSATION INS	3,928	2,401	3,599	4,744	5,627	5,499	6,358	6,358
110-7213-472-14-04 SOCIAL SECURITY/MEDICARE	2,174	1,372	1,912	1,070	2,632	1,830	818	818
110-7213-472-14-06 STATE UNEMPLOYMENT	1,492	1,036	1,088	1,023	1,628	1,220	1,259	1,259
110-7213-472-14-08 LIFE INSURANCE	102	47	47	47	47	44	56	56
* SALARIES & BENEFITS	93,210	56,973	67,559	88,609	105,463	105,197	109,933	109,933
OPERATIONS & MAINTENANCE								
110-7213-472-16-02 TRAINING	0	0	0	0	1,000	720	1,000	1,000
110-7213-472-20-04 CELL PHONE	0	0	169	958	1,000	849	1,000	1,000
110-7213-472-24-01 BUILDINGS MAINTENANCE	4,623	1,906	11,963	6,379	16,900	9,635	14,000	14,000
110-7213-472-24-02 EQUIPMENT MAINTENANCE	889	1,168	11,862	2,068	6,000	2,034	4,000	4,000
110-7213-472-24-03 VEHICLES MAINTENANCE	392	1,858	770	345	1,000	771	1,000	1,000
110-7213-472-25-03 CONTRACT SERVICES	4,480	8,749	8,547	3,768	8,500	5,954	8,500	8,500
110-7213-472-25-15 LANDSCAPING	0	0	0	0	6,000	6,980	6,000	6,000
110-7213-472-25-16 UNIFORM/LAUNDRY SERVICE	977	633	761	1,572	1,400	123	1,400	1,400
110-7213-472-26-01 FUEL & OIL	2,506	872	855	303	1,500	0	1,500	1,500
110-7213-472-27-02 JANITORIAL SUPPLIES	3,004	3,839	5,084	3,412	3,500	4,144	5,400	5,400
110-7213-472-27-06 GENERAL SUPPLIES	3,787	1,560	2,397	6,067	4,000	5,425	5,000	5,000
* OPERATIONS & MAINTENANCE	20,658	20,585	42,408	24,872	50,800	36,635	48,800	48,800
TOTAL COSTS	113,868	77,558	109,967	113,481	156,263	141,832	158,733	158,733
INTER DEPARTMENTAL CHARGES								
110-7213-472-80-03 FACILITY MAINTENANCE REIMBURSE	(73,050)	(77,400)	(75,900)	(84,550)	(84,550)	(84,100)	(94,595)	(94,595)
TOTAL	40,818	158	34,067	28,931	71,713	57,732	64,138	64,138

GENERAL FUND (110)

CROSSING GUARDS Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17		2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	2016/17 Unaudited	Adopted Preliminary Budget	Proposed Final Budget
SALARIES & BENEFITS								
110-7216-472-12-00 PART TIME	16,553	10,426	13,046	9,717	13,824	11,617	13,824	13,824
110-7216-472-14-03 WORKERS COMPENSATION INS	877	553	942	760	985	813	1,372	1,372
110-7216-472-14-04 SOCIAL SECURITY/MEDICARE	1,266	798	998	743	1,018	867	1,296	1,296
110-7216-472-14-06 STATE UNEMPLOYMENT	1,026	646	809	603	825	702	1,048	1,048
* SALARIES & BENEFITS	19,722	12,423	15,795	11,823	16,652	13,999	17,540	17,540
110-7216-472-27-06 GENERAL SUPPLIES	0	0	0	0	500	0	500	500
* OPERATIONS & MAINTENANCE	0	0	0	0	500	0	500	500
TOTAL	19,722	12,423	15,795	11,823	17,152	13,999	18,040	18,040

GENERAL FUND (110)

CAPITAL PROJECTS Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
CP1722 - WOOD PARK TREE REPLACEMENT	0	0	0	0	10,000	8,620	0	0
CP1723 - BRENNAN PARK BASKETBALL REHAB	0	0	0	0	15,000	9,496	0	0
CP1810 - GILBERT TENNIS COURTS REHAB	0	0	0	0	0	0	0	25,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>18,116</u>	<u>0</u>	<u>25,000</u>

GENERAL FUND (110)

INTERFUND TRANSFERS Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
TRANSFERS & OTHER								
CONSOLIDATED FIRE DEPOSIT	0	0	300,364	0	0	0	0	0
110-9999-499-92-17 FACILITIES	108,630	47,708	78,509	139,943	157,438	113,573	158,546	158,546
110-9999-499-92-18 RECREATION	238,625	108,657	123,306	178,647	185,192	187,782	198,014	203,147
110-9999-499-92-19 ENGINEERING/PW ADMIN	197,429	89,193	107,382	136,901	157,222	147,614	159,626	157,759
110-9999-499-92-20 DEVELOPMENT SERVICES	404,365	55,508	28,506	0	0	0	55,732	(43,758)
110-9999-499-92-45 MUSEUM FUND	0	65,453	0	0	0	0	0	0
110-9999-499-95-20 EMPLOYEE LIABILITY FUND (OPEB)	0	400,000	400,000	400,000	300,000	300,000	300,000	300,000
110-9999-499-95-35 PERS LIABILITY FUND	0	500,000	500,000	500,000	500,000	499,995	500,000	500,000
110-9999-499-95-40 FACILITY MAINTENANCE FUND	0	0	0	250,000	700,000	700,000	150,000	150,000
110-9999-499-97-45 POLICE RANGE TRUST FUND	0	0	0	65,000	0	0	0	0
TOTAL	<u>1,324,194</u>	<u>1,266,519</u>	<u>1,538,067</u>	<u>1,670,491</u>	<u>1,999,852</u>	<u>1,948,964</u>	<u>1,521,918</u>	<u>1,425,694</u>
	<u>10,277,600</u>	<u>9,662,450</u>	<u>9,895,893</u>	<u>11,375,366</u>	<u>12,335,054</u>	<u>11,887,769</u>	<u>12,336,101</u>	<u>12,570,072</u>

MEASURE Y FUND(115)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
115-1910-302-01-00 SALES & USE TAX	1,548,716	1,587,937	1,712,949	1,749,342	1,700,000	1,846,006	1,800,000	1,900,000
115-1910-305-01-00 INVESTMENT EARNINGS	0	38	191	1,144	1,500	430	1,500	400
TOTAL REVENUES	1,548,716	1,587,975	1,713,140	1,750,486	1,701,500	1,846,436	1,801,500	1,900,400
EXPENDITURES								
115-1910-419-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0	0
INTERFUND TRANSFERS								
115-1910-499-90-00 TRANSFERS OUT	1,500,000	1,901,804	1,261,729	2,188,202	1,702,900	1,702,900	1,950,000	2,194,322
TOTAL EXPENDITURES	1,500,000	1,901,804	1,261,729	2,188,202	1,702,900	1,702,900	1,950,000	2,194,322
REVENUES OVER (UNDER) EXPENDITURES	48,716	(313,829)	451,411	(437,716)	(1,400)	143,536	(148,500)	(293,922)
FUND BALANCE - BEGINNING	401,804	450,520	136,691	588,102	150,386	150,386	148,986	293,922
FUND BALANCE - ENDING	450,520	136,691	588,102	150,386	148,986	293,922	486	0

SUPPLEMENTAL LAW ENFORCEMENT (203)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
203-2110-306-34-00 STATE GRANT	100,033	100,075	106,230	114,618	100,000	129,324	100,000	100,000
203-1910-305-01-00 INVESTMENT EARNINGS	1,035	124	102	139	120	348	120	120
TOTAL REVENUES	101,068	100,199	106,332	114,757	100,120	129,672	100,120	100,120
EXPENDITURES								
CAPITAL OUTLAY								
203-2110-421-41-05 MACHINERY & EQUIPMENT	0	0	8,386	26,255	0	0	0	0
203-2110-421-41-06 COMPUTER & RELATED EQUIP	0	0	41,475	0	0	0	0	0
203-2110-421-41-08 RADIO EQUIPMENT	0	0	0	0	0	0	0	0
203-2110-421-41-09 VEHICLES	67,776	20,173	27,021	35,923	50,000	31,541	50,000	50,000
* CAPITAL OUTLAY	67,776	20,173	76,882	62,178	50,000	31,541	50,000	50,000
INTERFUND TRANSFERS TRANSFERS & OTHER								
203-2110-499-90-00 TRANSFERS OUT	50,000	50,000	50,000	50,000	50,000	49,995	50,000	50,000
	50,000	50,000	50,000	50,000	50,000	49,995	50,000	50,000
TOTAL EXPENDITURES	117,776	70,173	126,882	112,178	100,000	81,536	100,000	100,000
REVENUES OVER (UNDER) EXPENDITURES	(16,708)	30,026	(20,550)	2,579	120	48,136	120	120
FUND BALANCE - BEGINNING	16,708	0	30,026	9,476	12,055	12,055	12,175	60,191
FUND BALANCE - ENDING	0	30,026	9,476	12,055	12,175	60,191	12,295	60,311

FEDERAL ASSET SEIZURE (209)

Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
REVENUES								
209-2110-306.33-05 ASSET SEIZURE FUNDS	0	16,575	0	0	0	0	985	985
209-1910-305-01-00 INVESTMENT EARNINGS	0	57	27	51	50	67	16	16
TOTAL REVENUES	0	16,632	27	51	50	67	1,001	1,001
EXPENDITURES								
SALARIES & BENEFITS								
209-2140-421-11-00 OVERTIME SALARIES	0	0	7,194	2,246	5,000	0	0	0
209-2140-421-14-03 WORKERS COMPENSATION IN	0	0	0	0	0	0	0	0
209-2140-421-14-04 SOCIAL SECURITY/MEDICARE	0	0	0	0	1,000	0	0	0
209-2140-421-14-05 LONG TERM DISABILITY INS.	0	0	0	0	0	0	0	0
209-2140-421-14-06 STATE UNEMPLOYMENT	0	0	0	0	0	0	0	0
209-2140-421-14-08 LIFE INSURANCE	0	0	0	0	0	0	0	0
* SALARIES & BENEFITS	0	0	7,194	2,246	6,000	0	0	0
OPERATIONS & MAINTENANCE								
211-2110-421-16-02 TRAINING	0	0	0	0	0	0	0	6,000
* OPERATIONS & MAINTENANCE	0	0	0	0	0	0	0	6,000
TOTAL EXPENDITURES	0	0	7,194	2,246	6,000	0	0	6,000
REVENUES OVER (UNDER) EXPENDITURES	0	16,632	(7,167)	(2,195)	(5,950)	67	1,001	(4,999)
FUND BALANCE - BEGINNING	0	0	16,632	9,465	7,270	7,270	1,320	7,337
FUND BALANCE - ENDING	0	16,632	9,465	7,270	1,320	7,337	2,321	2,338

AB109-PUBLIC SAFETY REALINGMENT (210)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
210-2110-306.34-06 STATE BSCC REALINGMENT	0	55,651	41,029	4,406	0	15,454	0	0
210-1910-305-01-00 INVESTMENT EARNINGS	0	191	373	333	50	194	75	75
TOTAL REVENUES	0	55,842	41,402	4,739	50	15,648	75	75
EXPENDITURES								
SALARIES & BENEFITS								
210-2140-421-11-00 OVERTIME SALARIES	0	0	6,372	7,150	0	0	0	0
210-2140-421-14-03 WORKERS COMPENSATION INS	0	0	0	0	0	0	0	0
210-2140-421-14-04 SOCIAL SECURITY/MEDICARE	0	0	0	0	0	0	0	0
210-2140-421-14-05 LONG TERM DISABILITY INS.	0	0	0	0	0	0	0	0
210-2140-421-14-06 STATE UNEMPLOYMENT	0	0	0	0	0	0	0	0
210-2140-421-14-08 LIFE INSURANCE	0	0	0	0	0	0	0	0
* SALARIES & BENEFITS	0	0	6,372	7,150	0	0	0	0
CAPITAL OUTLAY								
210-2140-421-41-05 MACHINERY AND EQUIPMENT	0	0	46,152	5,250	17,760	24,190	0	0
210-2140-421-41-09 VEHICLES	0	0	0	0	0	0	0	0
* CAPITAL OUTLAY	0	0	46,152	5,250	17,760	24,190	0	0
TOTAL EXPENDITURES	0	0	52,524	12,400	17,760	24,190	0	0
REVENUES OVER (UNDER) EXPENDITURES	0	55,842	(11,122)	(7,661)	(17,710)	(8,542)	75	75
FUND BALANCE - BEGINNING	0	0	55,842	44,720	37,059	37,059	19,349	28,517
FUND BALANCE - ENDING	0	55,842	44,720	37,059	19,349	28,517	19,424	28,592

NON-JUDICIAL FORFEITURE (211)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
211-2110-304-05-00 FORFEITURES CLEARED BY COUNTY	947	4,252	735	973	1,500	340	500	500
211-1910-305-01-00 INVESTMENT EARNINGS	22	82	98	167	125	247	125	125
TOTAL REVENUES	969	4,334	833	1,140	1,625	587	625	625
EXPENDITURES								
ADMINISTRATION								
OPERATIONS & MAINTENANCE								
211-2110-421-16-02 TRAINING	0	0	0	0	2,000	0	0	0
211-2110-421-27-06 SPECIAL DEPARTMENTAL SUPP	0	0	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	0	0	0	0	2,000	0	0	0
CAPITAL OUTLAY								
211-2110-421-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	1,500	0	8,000	8,000
* CAPITAL OUTLAY	0	0	0	0	1,500	0	8,000	8,000
TOTAL EXPENDITURES	0	0	0	0	3,500	0	8,000	8,000
REVENUES OVER (UNDER) EXPENDITURES	969	4,334	833	1,140	(1,875)	587	(7,375)	(7,375)
FUND BALANCE - BEGINNING	600	1,569	5,903	6,736	7,876	7,876	6,001	8,463
FUND BALANCE - ENDING	1,569	5,903	6,736	7,876	6,001	8,463	(1,374)	1,088

POLICE RESERVE SERVICES (213)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
213-2110-307-05 SPECIAL POLICE SERVICES	107	0	0	0	0	0	0	0
213-1910-305-01 INVESTMENT EARNINGS	8	12	23	33	25	32	0	0
TOTAL REVENUES	115	12	23	33	25	32	0	0
EXPENDITURES								
INTERFUND TRANSFERS TRANSFERS & OTHER								
213-2110-499-90-00 TRANSFERS OUT	0	0	0	0	0	0	5,558	5,565
TOTAL EXPENDITURES	0	0	0	0	0	0	5,558	5,565
REVENUES OVER (UNDER) EXPENDITURES	115	12	23	33	25	32	(5,558)	(5,565)
FUND BALANCE - BEGINNING	5,350	5,465	5,477	5,500	5,533	5,533	5,558	5,565
FUND BALANCE - ENDING	5,465	5,477	5,500	5,533	5,558	5,565	0	0

PUBLIC SAFETY FUND (214)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
214-1910-302-01 SALES & USE TAX	147,067	154,581	166,239	180,943	155,000	153,403	155,000	155,000
214-1910-305-01 INVESTMENT EARNINGS	45	151	168	297	125	413	125	125
TOTAL REVENUES	147,112	154,732	166,407	181,240	155,125	153,816	155,125	155,125
EXPENDITURES								
TRANSFERS & OTHER								
214-2110-499-90-00 POLICE SERVICES	85,000	100,000	100,000	100,000	100,000	100,005	100,000	100,000
214-2210-499-90-00 FIRE SERVICES	55,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
TOTAL EXPENDITURES	140,000	160,000	160,000	160,000	160,000	160,005	160,000	160,000
REVENUES OVER (UNDER) EXPENDITURES	7,112	(5,268)	6,407	21,240	(4,875)	(6,189)	(4,875)	(4,875)
FUND BALANCE - BEGINNING	35,360	42,472	37,204	43,611	64,851	64,851	59,976	58,662
FUND BALANCE - ENDING	42,472	37,204	43,611	64,851	59,976	58,662	55,101	53,787

GAS TAX FUND (215)

Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
REVENUES								
215-1910-305-01 INVESTMENT EARNINGS	772	3,362	3,826	5,631	4,000	4,218	4,000	4,000
215-4149-306-03-01 GAS TAX 2106	67,129	69,187	73,006	75,499	71,176	77,297	83,251	85,120
215-4149-306-03-02 GAS TAX 2107	148,513	143,201	148,642	159,179	188,839	159,204	167,802	171,847
215-4149-306-03-03 GAS TAX 2107.5	5,000	15,035	5,000	5,000	5,000	5,000	5,000	5,000
215-4149-306-03-05 GAS TAX 2105	90,632	143,217	116,594	122,245	135,987	125,572	129,892	132,926
215-4149-306-03-06 GAS TAX 2103	164,565	293,429	198,493	111,847	51,354	59,648	89,477	98,704
215-4149-306-03-07 GAS TAX - LOAN REPAY	0	0	0	0	0	0	25,570	25,570
215-4149-306-03-06 GAS TAX -ROAD MTCE REHA	0	0	0	0	0	0	128,875	126,268
TOTAL REVENUES	476,611	667,431	545,561	479,401	456,356	430,939	633,867	649,435
EXPENDITURES								
OPERATIONS & MAINTENANCE								
215-4149-443-27-06 GENERAL SUPPLIES	0	0	28,305	0	31,500	2,831	0	0
* OPERATIONS & MAINTENANCE	0	0	28,305	0	31,500	2,831	0	0
CAPITAL OUTLAY								
215-4149-443-4105 THERMOPLASTIC MACHINE	0	0	20,002	0	0	0	0	0
CP1503 - TRANSPORTATION MASTER PLAN	0	0	56,107	15,380	0	0	0	0
CP1504 - DOWNTOWN STREET IMPROV	0	0	14,658	5,317	0	0	0	0
CP1505 - C STREET OVERLAY - JOHNSON - 6TH	0	0	16,155	114,613	125,232	114,431	0	0
CP1506 - MISCELLANEOUS OVERLAYS	0	256,290	200,231	550	0	0	0	0
CP1538 - SIGNAL - YOSEMITE & HI-TECH	0	0	770	0	0	0	0	0
CP1406 - J ST TRAFFIC CALMING	0	0	22,890	0	0	0	0	0
CP1540 - ADA TRASITION PLAN	0	0	0	0	100,000	51,540	0	48,460
CP1604 - C STREET OVERLAY 6TH - 2ND	0	0	0	0	48,000	0	0	48,000
CP1605 - 2ND STREET WATER MAIN - C - E ST	0	0	0	0	500,000	488,813	0	0
CP1613 - S. SIERRA AVE IMPROVEMENTS	0	0	0	27,574	0	0	0	0
CP1621-YOSEMITE - F TO J ST	0	0	0	0	110,000	0	0	110,000
CP1735 - C STREET - YOSEMITE TO FIRST	0	0	0	0	0	0	270,000	270,000
CP1815 - 3RD AVE - E TO F ST	0	0	0	0	0	0	0	55,000
* CAPITAL OUTLAY	0	256,290	330,813	163,434	883,232	654,784	270,000	531,460
INTERFUND TRANSFERS								
215-999-499-90-00 TRANSFERS OUT	431,030	227,140	269,633	269,633	380,590	326,000	380,590	380,590
TOTAL EXPENDITURES	431,030	483,430	628,751	433,067	1,295,322	983,615	650,590	912,050
REVENUES OVER (UNDER) EXPENDITURES	45,581	184,001	(83,190)	46,334	(838,966)	(552,676)	(16,723)	(262,615)
FUND BALANCE - BEGINNING	633,514	679,095	863,096	779,906	826,240	826,240	(12,726)	273,564
FUND BALANCE - ENDING	679,095	863,096	779,906	826,240	(12,726)	273,564	(29,449)	10,949

FACILITIES FUND (217)**SUMMARY OF REVENUES AND EXPENDITURES**

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
217-7230 SWIMMING POOL	(33,797)	(7,899)	(27,950)	(72,051)	(77,575)	(59,260)	(78,225)	(78,225)
217-7240 SENIOR CENTER OPERATIONS	(18,261)	(22,479)	(18,258)	(27,401)	(35,026)	(29,096)	(38,670)	(38,670)
217-7260 COMMUNITY CENTER	(33,143)	(21,476)	(34,491)	(39,458)	(37,687)	(23,882)	(34,501)	(34,501)
217-7270 ANNEX/YOUTH BUILDING/CHURCH	4,368	4,146	2,190	(1,033)	(7,150)	(1,335)	(7,150)	(7,150)
NET	(80,833)	(47,708)	(78,509)	(139,943)	(157,438)	(113,573)	(158,546)	(158,546)
GENERAL FUND SUBSIDY	97,691	47,708	78,509	139,943	157,438	113,573	158,546	158,546
NET	16,858	0	0	0	0	0	0	0
FUND BALANCE - BEGINNING	(16,858)	0	0	0	0	0	0	0
FUND BALANCE - ENDING	0	0	0	0	0	0	0	0

FACILITIES (217)

	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
SWIMMING POOL (7230)					Adopted	Unaudited	Adopted	Proposed
Account/Description	Actual	Actual	Actual	Actual	Budget		Preliminary	Final
							Budget	Budget
REVENUES								
217-7230-307-22-03 SWIM TEAM FEES	0	0		0	0	0	0	0
217-7230-307-22-05 POOL RENTAL	517	1,361	800	4,850	1,000	1,703	1,000	1,000
217-7230-307-22-09 OID	27,394	49,367	56,005	0	0	0	0	0
TOTAL REVENUES	27,911	50,728	56,805	4,850	1,000	1,703	1,000	1,000
EXPENDITURES								
OPERATIONS & MAINTENANCE								
217-7230-472-20-01 ELECTRIC	18,493	19,446	20,637	22,678	24,000	23,855	24,000	24,000
217-7230-472-20-02 GAS	1,739	1,763	4,234	4,285	5,000	1,870	5,000	5,000
217-7230-472-24-01 BUILDINGS MAINTENANCE	664	148	5,106	4,410	3,000	137	3,000	3,000
217-7230-472-24-02 EQUIPMENT MAINTENANCE	0	0	8,866	2,024	5,000	1,553	5,000	5,000
217-7230-472-25-03 CONTRACT SERVICES	8,151	6,966	7,982	9,525	11,000	11,064	11,000	11,000
217-7230-472-27-02 JANITORIAL	0	536	1,000	479	500	15	500	500
217-7230-472-27-06 GENERAL SUPPLIES	0	0	0	0	1,000	0	1,000	1,000
217-7230-472-27-07 POOL SUPPLIES	30,878	27,079	33,497	31,425	25,000	19,158	25,000	25,000
* OPERATIONS & MAINTENANCE	59,925	55,938	81,322	74,826	74,500	57,652	74,500	74,500
CAPITAL OUTLAY								
217-7230-472-41-05 MACHINERY AND EQUIPMENT	533	764	1,508	0	2,000	1,236	2,000	2,000
* CAPITAL OUTLAY	533	764	1,508	0	2,000	1,236	2,000	2,000
INTER DEPARTMENTAL CHARGES								
217-7230-472-80-01 FACILITY USE CHARGE	(5,625)	(5,625)	(5,625)	(5,625)	(5,625)	(5,625)	(5,625)	(5,625)
217-7230-472-80-02 ADMINISTRATIVE CHARGE	4,875	1,200	1,200	1,200	1,200	1,200	1,200	1,200
217-7230-472-80-03 FACILITY MAINTENANCE CHARGE	2,000	5,986	6,350	6,500	6,500	6,500	7,150	7,150
217-7230-472-80-04 RISK MANAGEMENT CHARGE	0	364	0	0	0	0	0	0
* INTER DEPARTMENTAL CHARGE	1,250	1,925	1,925	2,075	2,075	2,075	2,725	2,725
TOTAL EXPENDITURES	61,708	58,627	84,755	76,901	78,575	60,963	79,225	79,225
REVENUES OVER (UNDER) EXPENDITURES	(33,797)	(7,899)	(27,950)	(72,051)	(77,575)	(59,260)	(78,225)	(78,225)

FACILITIES (217)

					2016/17		2017/18	2017/18
SENIOR CENTER OPERATIONS (7240)	2012/13	2013/14	2014/15	2015/16	Adopted	2016/17	Adopted	Proposed
Account/Description	Actual	Actual	Actual	Actual	Budget	Unaudited	Preliminary	Final
							Budget	Budget
REVENUES								
217-7240-305-03-06 SENIOR CENTER RENT INCOME	9,796	10,364	11,710	12,640	10,000	7,693	10,000	10,000
TOTAL REVENUES	9,796	10,364	11,710	12,640	10,000	7,693	10,000	10,000
EXPENDITURES								
SALARIES & BENEFITS								
217-7240-472-12-00 PART-TIME SALARIES	281	1,257	3,001	4,187	5,625	6,729	6,929	6,929
217-7240-472-14-03 WORKERS COMPENSATION INS	15	61	177	469	470	465	561	561
217-7240-472-14-04 SOCIAL SECURITY/MEDICARE	21	88	230	490	525	467	530	530
217-7240-472-14-06 STATE UNEMPLOYMENT	13	71	171	300	336	359	430	430
* SALARIES & BENEFITS	330	1,477	3,579	5,446	6,956	8,020	8,450	8,450
OPERATIONS & MAINTENANCE								
217-7240-472-20-01 ELECTRIC	14,639	13,980	13,310	19,313	18,000	17,513	18,000	18,000
217-7240-472-24-01 BUILDINGS	2,686	1,574	1,567	2,064	2,000	835	2,000	2,000
217-7240-472-24-02 EQUIPMENT	1,189	2,481	1,173	5,307	5,000	1,483	5,000	5,000
217-7240-472-25-03 CONTRACT SERVICES	7,240	5,189	6,747	2,918	4,000	2,276	4,000	4,000
217-7240-472-25-15 LANDSCAPING	4,548	4,328	3,939	6,101	9,000	6,550	9,000	9,000
217-7240-472-27-02 JANITORIAL SUPPLIES	2,355	2,888	2,774	2,520	3,000	3,538	4,000	4,000
217-7240-472-27-06 GENERAL SUPPLIES	0	0	809	563	1,000	699	1,000	1,000
* OPERATIONS & MAINTENANCE	32,657	30,440	30,319	38,786	42,000	32,894	43,000	43,000
CAPITAL OUTLAY								
217-7240-472-41-04 IMPROVEMENTS TO BUILDINGS	0	5,856	1,000	739	1,000	805	1,000	1,000
* CAPITAL OUTLAY	0	5,856	1,000	739	1,000	805	1,000	1,000
INTER DEPARTMENTAL CHARGES								
217-7240-472-80-01 FACILITY USE CHARGE	(19,080)	(19,080)	(19,080)	(19,080)	(19,080)	(19,080)	(19,080)	(19,080)
217-7240-472-80-02 ADMINISTRATIVE CHARGE	4,650	4,650	4,650	4,650	4,650	4,650	4,650	4,650
217-7240-472-80-06 INFORMATION TECH CHARGE	0	0	0	0	0	0	200	200
217-7240-472-80-03 FACILITY MAINTENANCE CHARGE	9,500	9,500	9,500	9,500	9,500	9,500	10,450	10,450
* INTER DEPARTMENTAL CHARGE	(4,930)	(4,930)	(4,930)	(4,930)	(4,930)	(4,930)	(3,780)	(3,780)
TOTAL EXPENDITURES	28,057	32,843	29,968	40,041	45,026	36,789	48,670	48,670
REVENUES OVER (UNDER) EXPENDITURES	(18,261)	(22,479)	(18,258)	(27,401)	(35,026)	(29,096)	(38,670)	(38,670)

FACILITIES (217)

					2016/17		2017/18	2017/18
COMMUNITY CENTER (7260)	2012/13	2013/14	2014/15	2015/16	Adopted	2016/17	Adopted	Proposed
Account/Description	Actual	Actual	Actual	Actual	Budget	Unaudited	Preliminary	Final
							Budget	Budget
REVENUES								
217-7260-305-03-05 COMMUNITY CENTER RENT	83,336	81,576	75,124	86,526	80,000	87,530	80,000	80,000
TOTAL REVENUES	83,336	81,576	75,124	86,526	80,000	87,530	80,000	80,000
EXPENDITURES								
SALARIES & BENEFITS								
217-7260-472-10-00 SALARIES	19,006	11,738	7,266	7,159	9,673	9,659	4,240	4,240
217-7260-472-11-00 OVERTIME	787	66	293	51	500	101	0	0
217-7260-472-12-00 PART-TIME SALARIES	6,477	9,558	14,092	22,660	12,481	12,774	18,819	18,819
217-7260-472-14-01 RETIREMENT	4,265	2,179	1,821	4,462	5,006	4,979	2,283	2,283
217-7260-472-14-02 HEALTH INSURANCE	3,286	4,483	3,290	3,102	3,214	3,318	1,411	1,411
217-7260-472-14-03 WORKERS COMPENSATION INS	1,635	1,482	1,459	2,464	1,813	1,783	1,985	1,985
217-7260-472-14-04 SOCIAL SECURITY/MEDICARE	965	1,131	1,131	1,850	1,088	897	1,490	1,490
217-7260-472-14-06 STATE UNEMPLOYMENT	808	554	752	1,254	543	597	871	871
217-7260-472-14-08 LIFE INSURANCE	38	16	16	16	16	15	6	6
* SALARIES & BENEFITS	37,267	31,207	30,120	43,018	34,334	34,123	31,105	31,105
OPERATIONS & MAINTENANCE								
217-7260-472-20-01 ELECTRIC	29,456	26,468	27,657	32,484	30,000	29,056	30,000	30,000
217-7260-472-20-03 TELEPHONE	4,532	4,655	2,843	3,196	3,000	2,943	3,000	3,000
217-7260-472-24-01 BUILDING MAINTENANCE	2,276	1,242	5,727	4,653	5,000	1,603	4,000	4,000
217-7260-472-24-02 EQUIPMENT MAINTENANCE	4,720	1,483	4,436	7,174	5,000	5,161	4,000	4,000
217-7260-472-25-03 CONTRACT SERVICES	6,086	6,373	5,166	3,961	6,000	4,416	6,000	6,000
217-7260-472-25-15 LANDSCAPING	7,051	6,948	6,897	6,096	8,000	7,889	8,000	8,000
217-7260-472-27-02 JANITORIAL SUPPLIES	2,635	2,410	3,434	3,134	4,000	3,520	5,000	5,000
217-7260-472-27-06 GENERAL SUPPLIES	4,526	661	1,730	915	1,000	1,348	2,000	2,000
* OPERATIONS & MAINTENANCE	61,282	50,240	57,890	61,613	62,000	55,936	62,000	62,000
INTER DEPARTMENTAL CHARGES								
217-7260-472-80-02 ADMINISTRATIVE CHARGE	16,861	20,536	20,536	20,536	20,536	20,536	20,536	20,536
217-7260-472-80-04 RISK MANAGEMENT CHARGE	503	503	503	503	503	503	503	503
217-7260-472-80-05 EMPLOYEE LIABILITY CHARGE	157	157	157	157	157	157	157	157
217-7260-472-80-06 INFORMATION TECH CHARGE	157	157	157	157	157	157	200	200
217-7260-472-80-07 VEHICLE REPLACEMENT CHARGE	252	252	252	0	0	0	0	0
	17,930	21,605	21,605	21,353	21,353	21,353	21,396	21,396
TOTAL EXPENDITURES	116,479	103,052	109,615	125,984	117,687	111,412	114,501	114,501
REVENUES OVER (UNDER) EXPENDITURES	(33,143)	(21,476)	(34,491)	(39,458)	(37,687)	(23,882)	(34,501)	(34,501)

FACILITIES (217)

YOUTH BUILDING (7270)	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
Acct/Description	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
REVENUES								
217-7270-305-03-04 THIRD & E ST RENTS	5,400	5,400	5,400	3,150	0	0	0	0
217-7270-305-03-09 ANNEX / YOUTH BUILDINGS	823	1,431	2,182	(104)	0	1,685	0	0
TOTAL REVENUES	6,223	6,831	7,582	3,046	0	1,685	0	0
OPERATIONS & MAINTENANCE								
217-7270-472-20-01 ELECTRIC	814	1,842	3,756	879	1,500	1,054	1,500	1,500
217-7270-472-24-01 BUILDING MAINTENANCE	358	102	273	151	5,000	291	5,000	5,000
217-7270-472-25-03 CONTRACT SERVICES	233	291	613	2,599	650	1,675	650	650
217-7270-472-27-02 JANITORIAL SUPPLIES	0	0	300	0	0	0	0	0
* OPERATIONS & MAINTENANCE	1,405	2,235	4,942	3,629	7,150	3,020	7,150	7,150
INTER DEPARTMENTAL CHARGES								
217-7270-472-80-03 FACILITY MAINTENANCE CHARGE	450	450	450	450	0	0	0	0
	450	450	450	450	0	0	0	0
TOTAL EXPENDITURES	1,855	2,685	5,392	4,079	7,150	3,020	7,150	7,150
REVENUES OVER (UNDER) EXPENDITURES	4,368	4,146	2,190	(1,033)	(7,150)	(1,335)	(7,150)	(7,150)

RECREATION ACTIVITY FUND (218)**SUMMARY OF REVENUES AND EXPENDITURES**

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18	2017/18
							Adopted Budget	Proposed Final Budget
218-7220 RECREATION PROGRAMS	(125,481)	(61,314)	(60,316)	(73,108)	(75,177)	(70,935)	(69,454)	(74,035)
218-7230 SWIMMING PROGRAMS	(7,170)	15,467	(259)	(31,437)	(33,050)	(40,938)	(48,389)	(48,389)
218-7240 SENIOR ACTIVITIES	(68,735)	(61,779)	(62,731)	(74,102)	(76,965)	(75,909)	(80,171)	(80,723)
ONLINE REGISTRATION	3,133	122	0	0	0	0	0	0
YOUTH SPORTS	12,919	0	0	0	0	0	0	0
ADULT SPORTS	3,008	0	0	0	0	0	0	0
FEE CLASSES	3,565	0	0	0	0	0	0	0
FARMERS MARKET	9,598	335	0	0	0	0	0	0
MOVIES UNDER THE STARS	1,451	(1,488)	0	0	0	0	0	0
TOTAL	(167,712)	(108,657)	(123,306)	(178,647)	(185,192)	(187,782)	(198,014)	(203,147)
GENERAL FUND SUBSIDY	238,625	108,657	123,306	178,647	185,192	187,782	198,014	203,147
NET	70,913	0	0	0	0	0	0	0
FUND BALANCE - BEGINNING	(70,913)	0	0	0	0	0	0	0
FUND BALANCE - ENDING	0	0	0	0	0	0	0	0

RECREATION ACTIVITY FUND (218)

RECREATION PROGRAMS ADMIN.	2010/11	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
Account/Description	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
REVENUES									
218-7220-307-21-17 MISC. RECREATION PROGRAM	3,844	4,667	54	30	0	0	0	0	0
TOTAL REVENUES	3,844	4,667	54	30	0	0	0	0	0
EXPENDITURES									
SALARIES & BENEFITS									
218-7220-472-10-00 SALARIES	45,667	36,320	34,717	35,437	36,691	36,304	37,148	36,541	36,901
218-7220-472-11-00 OVERTIME SALARIES	2,408	1,620	0	369	293	800	0	800	800
218-7220-472-12-00 PART-TIME SALARIES	19,842	61,125	21,175	17,452	17,579	15,777	15,339	9,860	13,540
218-7220-472-14-01 RETIREMENT	7,512	21,199	9,247	9,348	18,500	19,190	19,046	19,586	20,073
218-7220-472-14-02 HEALTH INSURANCE	7,442	6,561	6,569	7,167	7,581	8,695	8,782	10,334	10,334
218-7220-472-14-03 WORKERS COMPENSATION INS	2,090	3,010	1,319	1,688	2,438	2,212	2,221	2,368	2,368
218-7220-472-14-04 SOCIAL SECURITY/MEDICARE	2,514	1,840	861	839	759	783	711	532	586
218-7220-472-14-06 STATE UNEMPLOYMENT	950	1,483	502	601	519	434	521	651	651
218-7220-472-14-08 LIFE INSURANCE	115	42	31	31	32	31	31	31	31
* SALARIES & BENEFITS	99,021	133,200	74,421	72,932	84,392	84,226	83,799	80,703	85,284
OPERATIONS & MAINTENANCE									
218-7220-472-16-02 TRAINING	208	415	0	0	0	0	0	0	0
218-7220-472-16-05 MEMBERSHIPS	300	150	315	500	360	500	350	500	500
218-7220-472-20-01 ELECTRIC	610	593	0	0	0	0	0	0	0
218-7220-472-20-02 GAS	98	21	0	0	0	0	0	0	0
218-7220-472-20-03 TELEPHONE	1,445	2,208	0	0	0	0	0	0	0
218-7220-472-20-04 CELL PHONES	2,120	1,168	907	1,015	432	800	422	800	800
218-7220-472-23-00 LEASES	3,426	300	0	0	0	0	0	0	0
218-7220-472-24-03 VEHICLES MAINTENANCE	322	57	64	74	42	100	37	100	100
218-7220-472-25-03 CONTRACT SERVICES	11,085	1,876	768	660	646	750	542	750	750
218-7220-472-25-09 TECHNOLOGY SUPPORT	68	2,745	58	115	0	500	0	500	500
218-7220-472-25-12 SOFTWARE		0	0	0	3,150	3,150	0	0	0
218-7220-472-26-16 UNIFORM/LAUNDRY SERVICE	0	49	0	0	0	0	0	0	0
218-7220-472-26-01 FUEL & OIL	2,539	1,030	240	358	269	800	988	800	800
218-7220-472-27-01 OFFICE SUPPLIES	2,172	854	286	238	67	700	110	650	650
218-7220-472-27-06 GENERAL SUPPLIES	5,680	2,681	1,828	2,032	1,322	1,000	2,335	2,000	2,000
218-7220-472-29-00 POSTAGE	366	650	330	271	277	500	201	500	500
* OPERATIONS & MAINTENANCE	30,586	14,797	4,796	5,263	6,565	8,800	4,985	6,600	6,600
INTER DEPARTMENTAL CHARGES									
218-7220-472-80-04 RISK MANAGEMENT CHARGE	0	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887
218-7220-472-80-02 FACILITY ADMIN CHARGE	(20,536)	(21,736)	(21,736)	(21,736)	(21,736)	(21,736)	(21,736)	(21,736)	(21,736)
* INTER DEPARTMENTAL CHARGE	(20,536)	(17,849)	(17,849)	(17,849)	(17,849)	(17,849)	(17,849)	(17,849)	(17,849)
TOTAL EXPENDITURES	109,071	130,148	61,368	60,346	73,108	75,177	70,935	69,454	74,035
REVENUES OVER (UNDER) EXPENDITURES	(105,227)	(125,481)	(61,314)	(60,316)	(73,108)	(75,177)	(70,935)	(69,454)	(74,035)

RECREATION ACTIVITY FUND (218)

						2016/17		2017/18	2017/18
SWIMMING PROGRAMS (7230)	2010/11	2012/13	2013/14	2014/15	2015/16	Adopted	2016/17	Adopted	Proposed
Account/Description	Actual	Actual	Actual	Actual	Actual	Budget	Unaudited	Preliminary Budget	Final Budget
REVENUES									
218-7230-307-22-01 ADMISSIONS	5,175	8,353	9,607	14,390	11,873	11,635	10,627	9,000	9,000
218-7230-307-22-02 CONCESSIONS	4,125	3,846	4,210	6,033	5,918	5,900	7,540	4,000	4,000
218-7230-307-22-04 SWIMMING LESSONS	13,980	16,105	17,827	18,175	19,590	19,000	18,511	16,000	16,000
218-7230-307-22-09 OID	10,520	28,373	41,656	16,495	0	0	0	0	0
TOTAL REVENUES	33,800	56,677	73,300	55,093	37,381	36,535	36,678	29,000	29,000
EXPENDITURES									
SALARIES & BENEFITS									
218-7230-472-12-00 PART-TIME SALARIES	20,304	39,316	37,208	32,934	47,096	47,000	52,665	53,465	53,465
218-7230-472-13-00 CONTRACT EMPL. SALARIES	0	4,354	3,000	4,350	0	0	0	0	0
218-7230-472-14-03 WORKERS COMPENSATION INS	1,841	2,084	1,972	2,146	3,267	3,300	3,704	4,130	4,130
218-7230-472-14-04 SOCIAL SECURITY/MEDICARE	2,623	3,008	2,847	2,852	3,603	3,600	4,029	3,959	3,959
218-7230-472-14-06 STATE UNEMPLOYMENT	1,735	2,438	2,307	2,312	2,920	2,900	3,265	2,910	2,910
* SALARIES & BENEFITS	40,481	51,200	47,334	44,594	56,886	56,800	63,663	64,464	64,464
OPERATIONS & MAINTENANCE									
218-7230-472-16-02 TRAINING		0	0	125	164	1,000	600	1,000	1,000
218-7230-472-20-03 TELEPHONE	0	86	63	150	111	160	210	300	300
218-7230-472-27-06 GENERAL SUPPLIES	5,860	5,003	2,461	1,476	3,028	3,000	2,310	3,000	3,000
218-7230-472-27-08 CONCESSION SUPPLIES	1,631	1,933	2,350	3,382	3,004	3,000	5,208	3,000	3,000
* OPERATIONS & MAINTENANCE	7,491	7,022	4,874	5,133	6,307	7,160	8,328	7,300	7,300
INTER DEPARTMENTAL CHARGES									
218-7230-472-80-01 FACILITY USE CHARGE	5,625	5,625	5,625	5,625	5,625	5,625	5,625	5,625	5,625
TOTAL EXPENDITURES	53,597	63,847	57,833	55,352	68,818	69,585	77,616	77,389	77,389
REVENUES OVER (UNDER) EXPENDITURES	(19,797)	(7,170)	15,467	(259)	(31,437)	(33,050)	(40,938)	(48,389)	(48,389)

RECREATION ACTIVITY FUND (218)

						2016/17		2017/18	2017/18
SENIOR ACTIVITIES (7240)	2010/11	2012/13	2013/14	2014/15	2015/16	Adopted	2016/17	Adopted	Proposed
Account/Description	Actual	Actual	Actual	Actual	Actual	Budget	Unaudited	Preliminary Budget	Final Budget
REVENUES									
218-7240-307-21-18 SENIOR CENTER CLASS/ACTIV	855	0	315	0	0	350	0	0	0
218-7240-307-21-19 SENIOR CENTER EXCURSIONS	0	19,529	16,568	0	0	0	0	0	0
218-7240-307-21-25 FEE REVENUE		0	10,336	11,709	11,622	10,000	10,820	10,000	10,000
218-7240-307-21-26 NEWSLETTER	725	390	420	400	370	400	354	400	400
218-7240-307-21-27 MONTHLY DINNERS	4,717	3,384	3,436	0	0	0	0	0	0
218-7240-308-08-01 SENIOR FOUNDATION DONATION	10,000	0	0	0	0	0	0	0	0
218-7240-307-27-00 MISCELLANEOUS	6,575	2,470	2,043	1,291	646	1,500	0	0	0
TOTAL REVENUES	22,872	25,773	33,118	13,400	12,638	12,250	11,174	10,400	10,400
EXPENDITURES									
SALARIES & BENEFITS									
218-7240-472-10-00 SALARIES	32,706	33,536	34,718	35,436	36,477	36,304	36,920	36,540	36,901
218-7240-472-11-00 OVERTIME	2,408	1,740	0	369	293	500	0	500	500
218-7240-472-12-00 PART-TIME SALARIES	2,087	93	0	0	0	0	0	0	0
218-7240-472-14-01 RETIREMENT	6,720	10,214	7,533	7,998	17,143	17,904	17,903	18,778	18,964
218-7240-472-14-02 HEALTH INSURANCE	6,532	6,560	6,569	6,422	6,205	7,055	6,893	7,055	7,055
218-7240-472-14-03 WORKERS COMPENSATION INS	682	857	787	1,340	1,596	1,516	1,507	1,764	1,764
218-7240-472-14-04 SOCIAL SECURITY/MEDICARE	620	501	443	456	477	558	456	456	461
218-7240-472-14-06 STATE UNEMPLOYMENT	301	264	217	217	218	217	217	217	217
218-7240-472-14-08 LIFE INSURANCE	99	42	31	31	32	31	31	31	31
* SALARIES & BENEFITS	52,155	53,807	50,298	52,269	62,441	64,085	63,927	65,341	65,893
OPERATIONS & MAINTENANCE									
218-7240-472-20-01 ELECTRIC	2,040	0	0	0	0	0	0	0	0
218-7240-472-20-03 TELEPHONE	457	495	569	596	708	600	636	700	700
218-7240-472-25-03 CONTRACT SERVICES		0	7,414	6,641	5,931	6,500	5,652	6,500	6,500
218-7240-472-25-09 TECHNOLOGY SUPPORT	874	0	0	0	0	300	0	300	300
218-7240-472-25-14 NEWSLETTER	1,506	1,524	1,156	1,073	1,272	1,300	1,272	1,300	1,300
218-7240-472-27-01 OFFICE SUPPLIES	810	1,503	468	743	842	1,000	755	1,000	1,000
218-7240-472-27-06 GENERAL SUPPLIES	136	219	487	53	506	500	216	500	500
218-7240-472-31-05 CLASS/ACTIVITIES COSTS	4,472	3,519	3,487	326	610	500	195	500	500
218-7240-472-31-06 EXCURSION COSTS	0	19,011	16,588	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	10,399	26,271	30,169	9,432	9,869	10,700	8,726	10,800	10,800
INTER DEPARTMENTAL CHARGES									
218-7240-472-80-01 FACILITY USE CHARGE	19,080	19,080	19,080	19,080	19,080	19,080	19,080	19,080	19,080
218-7240-472-80-02 FACILITY ADMIN CHARGE	(4,650)	(4,650)	(4,650)	(4,650)	(4,650)	(4,650)	(4,650)	(4,650)	(4,650)
80-03 FACILITY MAINTENANCE CHARGE		0	0	0	0	0	0	0	0
* INTER DEPARTMENTAL CHARGES	14,430	14,430	14,430	14,430	14,430	14,430	14,430	14,430	14,430
TOTAL EXPENDITURES	76,984	94,508	94,897	76,131	86,740	89,215	87,083	90,571	91,123
REVENUES OVER (UNDER) EXPENDITURES	(54,112)	(68,735)	(61,779)	(62,731)	(74,102)	(76,965)	(75,909)	(80,171)	(80,723)

ENGINEERING & PW - ADMINISTRATION FUND (219)

P.W. ADMIN/ENGINEERING Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
SALARIES & BENEFITS								
219-4110-441-10-00 SALARIES	47,461	43,278	60,459	63,269	60,437	65,127	59,490	53,651
219-4110-441-10-08 RETIREES (INS REIMB)	17,236	0	0	0	0	0	0	0
219-4110-441-11-00 OVERTIME SALARIES	1,953	769	1,505	705	1,500	1,305	1,500	1,500
219-4110-441-12-00 PART-TIME SALARIES	0	0	0	0	0	0	0	0
219-4110-441-14-01 RETIREMENT	11,619	7,562	9,227	16,250	16,243	16,468	16,840	13,356
219-4110-441-14-02 HEALTH INSURANCE	5,858	6,416	8,439	9,035	10,109	10,641	10,146	8,217
219-4110-441-14-03 WORKERS COMPENSATION INS	1,055	1,046	2,270	2,822	5,686	5,289	6,535	6,023
219-4110-441-14-04 SOCIAL SECURITY/MEDICARE	721	619	810	822	894	814	748	685
219-4110-441-14-05 LONG TERM DISABILITY INS.	53	155	260	275	240	260	241	250
219-4110-441-14-06 STATE UNEMPLOYMENT	342	429	282	282	282	282	282	239
219-4110-441-14-08 LIFE INSURANCE	87	142	204	207	204	143	197	191
* SALARIES & BENEFITS	<u>86,385</u>	<u>60,416</u>	<u>83,456</u>	<u>93,667</u>	<u>95,595</u>	<u>100,329</u>	<u>95,979</u>	<u>84,112</u>
OPERATIONS & MAINTENANCE								
219-4110-441-16-01 TRAVEL	20	22	143	163	1,000	186	1,000	1,000
219-4110-441-16-02 TRAINING	0	0	1	580	1,500	0	1,500	1,500
219-4110-441-16-04 CONFERENCES	0	0	132	0	1,000	888	1,000	1,000
219-4110-441-16-05 MEMBERSHIPS	0	0	143	0	200	195	200	200
219-4110-441-20-01 ELECTRIC	21,932	12,904	8,133	8,034	10,000	6,271	10,000	10,000
219-4110-441-20-02 GAS	1,119	453	233	361	1,000	345	1,000	1,000
219-4110-441-20-03 TELEPHONE	623	529	549	617	0	0	0	0
219-4110-441-20-04 CELL PHONES	723	768	634	362	800	450	800	800
219-4110-441-22-00 ADVERTISING	375	108	84	0	0	0	0	0
219-4110-441-23-00 LEASES	6,675	8,050	4,972	5,256	8,000	1,864	8,000	8,000
219-4110-441-24-01 BUILDINGS MAINTENANCE	319	971	0	0	500	0	500	500
219-4110-441-24-03 VEHICLES MAINTENANCE	597	2,204	1,471	328	1,000	1,011	1,000	1,000
219-4110-441-25-03 CONTRACT SERVICES	30,273	5,927	10,721	46,652	40,000	46,883	40,000	50,000
219-4110-441-26-01 FUEL & OIL	1,743	1,547	1,491	1,184	1,800	797	1,800	1,800
219-4110-441-27-01 OFFICE SUPPLIES	5,024	1,976	1,547	2,096	3,000	2,082	3,000	3,000
219-4110-441-27-06 GENERAL SUPPLIES	3,117	1,035	3,306	1,662	4,500	3,676	4,500	4,500
219-4110-441-29-00 POSTAGE	841	764	564	781	1,000	705	1,000	1,000
* OPERATIONS & MAINTENANCE	<u>73,381</u>	<u>37,258</u>	<u>34,124</u>	<u>68,076</u>	<u>75,300</u>	<u>65,353</u>	<u>75,300</u>	<u>85,300</u>
INTER DEPARTMENTAL CHARGES								
219-4110-441-80-03 FACILITY MAINTENANCE CHARGE	5,200	5,200	5,200	5,200	5,200	5,200	5,720	5,720
219-4110-441-80-04 RISK MANAGEMENT CHARGE	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927
219-4110-441-80-06 INFORMATION TECH CHARGE	4,339	2,373	2,155	3,500	3,500	3,500	5,000	5,000
* INTER DEPARTMENTAL CHARGES	<u>15,466</u>	<u>13,500</u>	<u>13,282</u>	<u>14,627</u>	<u>14,627</u>	<u>14,627</u>	<u>16,647</u>	<u>16,647</u>
TOTAL	<u>175,232</u>	<u>111,174</u>	<u>130,862</u>	<u>176,370</u>	<u>185,522</u>	<u>180,309</u>	<u>187,926</u>	<u>186,059</u>

ENGINEERING & PW - ADMINISTRATION FUND (219)**SUMMARY OF REVENUES AND EXPENDITURES**

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES - ENGINEERING								
219-4110-303-08 ENCROACHMENT PERMIT	7,667	15,385	17,965	21,425	13,800	25,945	13,800	13,800
219-4110-305-01 INVESTMENT EARNINGS	0	23	22	0	0	0	0	0
219-4110-307-09 ENGINEERING FEES, INSPECT	18,322	2,284	365	2,006	2,000	587	2,000	2,000
219-4110-307-16 DVLPMNT SRVC CHG-CAPITAL	0	0	0	0	0	2,488	0	0
219-4110-307-17 DEVELOPMENT SERVICE CHARG	2,215	1,623	950	8,984	6,500	3,675	6,500	6,500
219-4110-307-19 ENGINEER PLAN CHECK/INSP	2,574	575	220	0	0	0	0	0
219-4110-307-27 MISCELLANEOUS	1,338	2,091	3,958	7,054	6,000	0	6,000	6,000
TOTAL REVENUES	32,116	21,981	23,480	39,469	28,300	32,695	28,300	28,300
EXPENDITURES								
219-4110-PUBLIC WORKS ADMIN/ENGINEERING	175,232	111,174	130,862	176,370	185,522	180,309	187,926	186,059
REVENUES OVER (UNDER) EXPENDITURES	(143,116)	(89,193)	(107,382)	(136,901)	(157,222)	(147,614)	(159,626)	(157,759)
219-4110-399-90-00 GENERAL FUND SUBSIDY	197,429	89,193	107,382	136,901	157,222	147,614	159,626	157,759
NET	54,313	0	0	0	0	0	0	0
FUND BALANCE - BEGINNING	(54,313)	0	0	0	0	0	0	0
FUND BALANCE - ENDING	0	0	0	0	0	0	0	0

DEVELOPMENT SERVICES FUND (220)**SUMMARY OF REVENUES AND EXPENDITURES**

COMMUNITY DEVELOPMENT Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
220-3110-303-03 CONSTRUCTION PERMITS	193,140	232,921	285,555	368,710	325,000	337,573	350,000	350,000
220-3110-303-04 HOME OCCUPATION PERMIT	6,190	5,320	4,750	6,565	6,000	5,320	6,000	6,000
220-3110-303-06 SIGN PERMIT FEE	1,440	1,735	1,771	1,590	1,500	1,505	1,500	1,500
220-3110-305-01 INVESTMENT EARNINGS	13	875	1,522	2,777	1,500	3,787	1,500	1,500
220-3110-307-03 SALE MAPS, PUBLICATIONS	408	4,273	2,620	169	2,500	251	2,500	2,500
220-3110-307-04 OTHER FILINGS, CERTIFICATES	0	0	0	0	0	193	0	0
220-3110-307-06 FIRE INSPECTIONS	17,708	18,931	28,191	17,617	20,000	23,766	20,000	20,000
220-3110-307-06 FIRE PLAN CHECK	3,304	4,688	5,827	3,754	4,000	4,478	4,000	4,000
220-3110-307-06 FIRE FLOW	0	0	450	600	1,000	110	1,000	1,000
220-3110-307-07 PLAN AND ENERGY CHECK FEE	82,585	69,238	118,013	172,762	100,000	110,137	125,000	125,000
220-3110-307-16 DEVELOPMENT SERVICE CHARGE	18,137	14,033	47,448	36,006	35,000	16,023	35,000	35,000
220-3110-307-18 PLANNING & ZONING FEES	15,570	23,441	1,614	1,380	2,000	17,975	2,000	2,000
220-3110-307-20-01 ELECTRONIC RECORDS FEE	1,085	1,313	754	850	1,000	246	1,000	1,000
220-3110-308-07-03 CODE ENFORCEMENT	0	0	0	0	0	500	0	0
TOTAL REVENUES	339,580	376,768	498,515	612,780	499,500	521,864	549,500	549,500
COMMUNITY DEVELOPMENT								
220-3110 PLANNING	249,610	221,627	248,086	211,133	303,491	239,941	241,766	245,986
220-3130 BUILDING INSPECTION	167,160	210,649	278,935	245,799	344,264	335,790	371,059	361,737
TOTAL EXPENDITURES	416,770	432,276	527,021	456,932	647,755	575,731	612,825	607,723
REVENUES OVER (UNDER) EXPENDITURES	(77,190)	(55,508)	(28,506)	155,848	(148,255)	(53,867)	(63,325)	(58,223)
GENERAL FUND SUBSIDY	404,365	55,508	28,506	0	0	0	55,732	(43,758)
NET	327,175	0	0	155,848	(148,255)	(53,867)	(7,593)	(101,981)
FUND BALANCE - BEGINNING	(327,175)	0	0	0	155,848	155,848	7,593	101,981
FUND BALANCE - ENDING	0	0	0	155,848	7,593	101,981	0	0

DEVELOPMENT SERVICES FUND (220)

					2016/17		2017/18	2017/18
PLANNING (3110)	2012/13	2013/14	2014/15	2015/16	Adopted	2016/17	Adopted	Proposed
Account/Description	Actual	Actual	Actual	Actual	Budget	Unaudited	Preliminary Budget	Final Budget
SALARIES & BENEFITS								
220-3110-431-10-00 SALARIES	100,974	89,321	109,892	72,657	67,185	74,212	69,332	72,343
220-3110-431-11-00 OVERTIME SALARIES	234	82	0	0	200	0	200	200
220-3110-431-13-00 CONTRACT EMPLOYEE SALARY	35,674	42,342	53,775	53,040	60,000	61,149	65,000	65,000
220-3110-431-14-01 RETIREMENT	16,696	18,248	21,395	20,494	21,721	21,895	22,837	23,948
220-3110-431-14-02 HEALTH INSURANCE	5,758	14,808	11,407	8,487	9,271	9,605	9,451	9,451
220-3110-431-14-03 WORKERS COMPENSATION INS.	2,587	2,099	4,305	3,020	5,854	5,287	6,729	6,758
220-3110-431-14-04 SOCIAL SECURITY/MEDICARE	2,024	1,390	1,558	1,007	925	998	913	959
220-3110-431-14-05 LONG TERM DISABILITY INS.	0	146	457	555	490	535	541	564
220-3110-431-14-06 STATE UNEMPLOYMENT	1,091	690	651	326	299	326	326	326
220-3110-431-14-08 LIFE INSURANCE	114	176	309	292	276	221	282	282
* SALARIES & BENEFITS	165,152	169,302	203,749	159,878	166,221	174,228	175,611	179,831
OPERATIONS & MAINTENANCE								
220-3110-431-15-00 LIABILITY INSURANCE	10,000	12,655	10,237	8,360	11,000	9,084	11,000	11,000
220-3110-431-16-01 TRAVEL	0	91	6	10	50	8	50	50
220-3110-431-16-02 TRAINING	0	0	0	0	2,000	169	2,000	2,000
220-3110-431-19-00 BANK/CC SERVICE CHARGES	0	2,162	1,061	983	2,000	910	2,000	2,000
220-3110-431-20-01 ELECTRIC	4,317	2,773	5,654	5,316	5,800	3,639	5,800	5,800
220-3110-431-20-03 TELEPHONE	56	313	389	134	100	(89)	100	100
220-3110-431-22-00 ADVERTISING	455	379	1,293	148	1,000	1,252	1,500	1,500
220-3110-431-23-00 LEASES	5,985	6,453	4,383	3,881	6,000	2,347	6,000	6,000
220-3110-431-24-03 VEHICLES MAINTENANCE	1,021	367	296	21	900	814	900	900
220-3110-431-25-03 CONTRACT SERVICES	44,367	8,640	4,148	13,885	88,135	28,903	15,000	15,000
220-3110-431-26-01 FUEL & OIL	302	537	447	24	500	121	500	500
220-3110-431-27-01 OFFICE SUPPLIES	2,048	1,454	1,499	1,190	1,500	941	1,500	1,500
220-3110-431-27-06 GENERAL SUPPLIES	428	1,899	343	313	500	306	500	500
220-3110-431-29-00 POSTAGE	899	1,361	1,021	405	1,200	723	1,200	1,200
* OPERATIONS & MAINTENANCE	69,878	39,084	30,777	34,670	120,685	49,128	48,050	48,050
INTER DEPARTMENTAL CHARGES								
220-3110-431-80-03 FACILITY MAINTENANCE CHARGE	5,200	5,200	5,200	5,200	5,200	5,200	5,720	5,720
220-3110-431-80-04 RISK MANAGEMENT CHARGE	7,385	7,385	7,385	7,385	7,385	7,385	7,385	7,385
220-3110-431-80-06 INFORMATION TECH CHARGE	1,995	656	975	4,000	4,000	4,000	5,000	5,000
* INTER DEPARTMENTAL CHARGES	14,580	13,241	13,560	16,585	16,585	16,585	18,105	18,105
TOTAL	249,610	221,627	248,086	211,133	303,491	239,941	241,766	245,986

DEVELOPMENT SERVICES FUND (220)

BUILDING INSPECTIONS (3130) Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17	2016/17 Unaudited	2017/18	2017/18
					Adopted Budget		Preliminary Budget	Proposed Final Budget
SALARIES & BENEFITS								
220-3130-433-10-00 SALARIES	59,604	62,436	65,260	61,233	114,330	116,012	144,754	140,011
220-3130-433-10-08 RETIREES (INS REIMB)	7,771	0	0	0	0	0	0	0
220-3130-433-11-00 OVERTIME SALARIES	1,186	2,031	6,634	44	2,500	0	2,500	2,500
220-3130-433-12-00 SALARIES - PART-TIME	0	19,496	20,672	25,141	24,318	32,271	0	0
220-3130-433-14-01 RETIREMENT	18,125	13,368	15,241	19,087	45,694	42,063	47,358	43,786
220-3130-433-14-02 HEALTH INSURANCE	14,332	12,811	11,040	8,747	19,372	19,490	27,676	27,676
220-3130-433-14-03 WORKERS COMPENSATION INS	1,499	2,872	3,590	2,892	5,476	4,556	6,688	5,905
220-3130-433-14-04 SOCIAL SECURITY/MEDICARE	807	2,326	2,628	1,127	2,860	1,577	2,103	1,879
220-3130-433-14-06 STATE UNEMPLOYMENT	504	868	704	866	1,085	1,103	1,085	1,085
220-3130-433-14-08 LIFE INSURANCE	84	62	62	53	94	109	156	156
* SALARIES & BENEFITS	103,912	116,270	125,831	119,190	215,729	217,181	232,320	222,998
OPERATIONS & MAINTENANCE								
220-3130-433-16-01 TRAVEL	0	0	0	20	250	187	1,640	1,640
220-3130-433-16-02 TRAINING	363	660	1,280	413	1,700	1,803	2,600	2,600
220-3130-433-16-05 MEMBERSHIPS	150	200	365	275	675	315	760	760
220-3130-433-20-04 CELL PHONES & PAGERS	0	858	1,051	756	1,560	1,668	1,600	1,600
220-3130-433-24-03 VEHICLES MAINTENANCE	37	170	398	699	200	275	600	600
220-3130-433-25-03 CONTRACT SERVICES	61,284	91,232	139,473	122,370	110,000	101,038	128,500	128,500
220-3130-419-25-12 SOFTWARE	0	0	9,000	0	9,000	9,000	0	0
220-3130-433-25-16 UNIFORM/LAUNDRY SERVICE	413	289	416	265	700	494	700	700
220-3130-433-26-01 FUEL & OIL	668	690	710	337	800	670	800	800
220-3130-433-27-06 GENERAL SUPPLIES	333	280	411	1,474	3,000	2,620	1,000	1,000
* OPERATIONS & MAINTENANCE	63,248	94,379	153,104	126,609	127,885	118,070	138,200	138,200
41-06 COMPUTER AND RELATED EQUI	0	0	0	0	650	539	539	539
* CAPITAL OUTLAY	0	0	0	0	650	539	539	539
TOTAL	167,160	210,649	278,935	245,799	344,264	335,790	371,059	361,737

LOCAL TRANSPORTATION FUND (221)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
221-4149-302-02-021 LOCAL TRANSPORTATION TAX	357,895	0	622,203	0	213,865	213,865	100,000	100,000
221-1910-305-01-00 INVESTMENT EARNINGS	390	2,109	2,312	6,202	3,000	7,825	1,936	1,936
TOTAL REVENUES	358,285	2,109	624,515	6,202	216,865	221,690	101,936	101,936
EXPENDITURES								
SALARIES & BENEFITS								
221-4140-443-25-03 CONTRACT SERVICES	0	11,708	0	0	17,370	17,370	70,000	70,000
221-4149-443-41-05 MACHINERY & EQUIPMENT	0	39,229	0	0	0	0	0	0
CAPITAL PROJECTS								
CP0812 - MAPLE - WALNUT TO OAK	0	0	0	0	0	0	0	0
CP0822 - SIGNAL G & MAAG	510	231	0	0	0	0	0	0
CP1008 - DAVITT AVE PHASE 1	54,854	48,815	0	0	0	0	0	0
CP1009 - 7TH - 10TH AVE	0	0	0	0	0	0	0	0
CP1010 - HI-TECH PARKWAY	0	0	0	0	0	0	0	0
CP1012 - BIKE LANE RESTRIPING	0	0	7,001	0	0	0	0	0
CP1013 - ASH STREET TUNNEL	0	0	0	0	20,000	0	0	20,000
CP1106 - FIRST AVE	3,444	0	0	0	0	0	0	0
CP 1535 - SIDE WALK ACCESS RAMPS	0	0	69,867	496	0	0	0	0
CP1604 - C STREET 6TH - YOSEMITE (NON MOT)	0	0	0	0	100,000	0	0	100,000
CP1621- YOSEMITE - F TO J ST	0	0	0	0	90,000	0	0	200,000
CP1701 - TRAFFIC SIGNAL BATTERY BACKUP	0	0	0	0	56,000	26,822	0	29,178
CP1724 - NORTH MAAG SIDEWALK	0	0	0	0	15,000	0	15,000	15,000
CP1725- GREGER & HUDSON STREET	0	0	0	0	30,000	0	0	30,000
CP1730 - 2017 STREET OVERLAY	0	0	0	0	760,000	365,050	0	84,950
CP1735 - C STREET - YOSEMITE TO FIRST	0	0	0	0	20,000	14,060	72,474	72,474
CP1818 - ARMSTRONG OVERLAY	0	0	0	0	0	0	0	200,000
TOTAL EXPENDITURES	58,808	99,983	76,868	496	1,108,370	423,302	157,474	621,602
REVENUES OVER (UNDER) EXPENDITURES	299,477	(97,874)	547,647	5,706	(891,505)	(201,612)	(55,538)	(519,666)
FUND BALANCE - BEGINNING	204,292	503,769	405,895	953,542	959,248	959,248	67,743	757,636
FUND BALANCE - ENDING	503,769	405,895	953,542	959,248	67,743	757,636	12,205	237,970

MEASURE L FUND (222)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
222-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0	0
222-4149-302-02-22 TRANSPORTATION SALES TAX	0	0	0	0	0	0	1,000,000	1,000,000
TOTAL REVENUES	0	0	0	0	0	0	1,000,000	1,000,000
EXPENDITURES								
CAPITAL PROJECTS								
CP1730 - 2017 STREET OVERLAY	0	0	0	0	900,000	593,086	0	56,914
CP1814 - H ST - OAK TO ASH	0	0	0	0	0	0	0	50,000
CP1816 - MAGNOLIA - OAK TO MAXWELL	0	0	0	0	0	0	0	200,000
TOTAL EXPENDITURES	0	0	0	0	900,000	593,086	0	306,914
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	(900,000)	(593,086)	1,000,000	693,086
FUND BALANCE - BEGINNING	0	0	0	0	0	0	(900,000)	(593,086)
FUND BALANCE - ENDING	0	0	0	0	(900,000)	(593,086)	100,000	100,000

GENERAL PLAN FUND (230)

Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
REVENUES								
230-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0	0
230-1910-399-92-45 TRANSFER IN - ECONOMIC DEV	0	300,000	0	0	0	0	0	0
230-3110-307-14-16 GENERAL PLAN UPDATE FEE	45,918	40,929	38,540	81,274	45,000	65,694	45,000	45,000
TOTAL REVENUES	45,918	340,929	38,540	81,274	45,000	65,694	45,000	45,000
EXPENDITURES								
230-3110-431-22-00 ADVERTISING	441	0	0	0	0	0	0	0
230-3110-431-25-03 CONTRACT SERVICES	200,956	15,803	0	0	0	0	0	0
230-3110-431-5-25 ADMINISTRATIVE CHARGE	0	0	0	0	0	0	0	0
230-3110-431-53-02 INTEREST	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	201,397	15,803	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	(155,479)	325,126	38,540	81,274	45,000	65,694	45,000	45,000
FUND BALANCE - BEGINNING	(682,833)	(838,312)	(513,186)	(474,646)	(393,372)	(393,372)	(348,372)	(327,678)
FUND BALANCE - ENDING	(838,312)	(513,186)	(474,646)	(393,372)	(348,372)	(327,678)	(303,372)	(282,678)

FIRE EQUIPMENT REPLACEMENT FUND (232)

Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
REVENUES								
232-1910-305-01-00 INVESTMENT EARNINGS	197	978	1,030	2,463	1,000	4,924	1,000	1,000
232-2210-307-25-00 SALE OF EQUIPMENT	0	3,495	0	0	0	0	0	0
232-2210-311-22 EQUIPMENT REPLACEMENT	102,640	62,640	100,000	200,000	300,000	300,000	200,000	300,000
TOTAL REVENUES	102,837	67,113	101,030	202,463	301,000	304,924	201,000	301,000
EXPENDITURES								
232-2210-422-41-04 IMPROVEMENTS TO BUILDINGS	0	12,550	0	0	0	0	0	0
232-2210-422-41-05 MACHINERY AND EQUIPMENT	26,855	11,030	0	0	230,000	226,389	0	0
232-2210-422-41-06 COMPUTER AND RELATED EQUIP	2,279	9,053	0	0	0	0	0	0
TOTAL EXPENDITURES	29,134	32,633	0	0	230,000	226,389	0	0
REVENUES OVER (UNDER) EXPENDITURES	73,703	34,480	101,030	202,463	71,000	78,535	201,000	301,000
FUND BALANCE - BEGINNING	113,774	187,477	221,957	322,987	525,450	525,450	596,450	603,985
FUND BALANCE - ENDING	187,477	221,957	322,987	525,450	596,450	603,985	797,450	904,985

HOUSING FUND (241)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
241-3140-305-01-00 INVESTMENT EARNINGS	0	29	105	310	200	486	200	200
241-3140-305-13-16 CHILDRENS GUARDIAN	0	0	0	0	3,456	3,456	3,456	3,456
241-1910-305-01-19 OAK HAVEN	0	0	0	0	0	46,444	0	0
TOTAL REVENUES	0	29	105	310	3,656	50,386	3,656	3,656
EXPENDITURES								
OPERATIONS & MAINTENANCE								
241-3140-432-25-03 CONTRACT SERVICES	0	0	5,604	9,348	0	0	0	0
241-3140-432-25-25 ADMINISTRATIVE CHARGE	0	0	0	0	0	0	0	0
241-3140-432-39-00 LOANS MADE	0	0	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	0	0	5,604	9,348	0	0	0	0
TOTAL EXPENDITURES	0	0	5,604	9,348	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	0	29	(5,499)	(9,038)	3,656	50,386	3,656	3,656
FUND BALANCE - BEGINNING	0	4,141,902	4,141,931	4,136,432	4,127,394	4,127,394	4,131,050	4,177,780
FUND BALANCE - ENDING	0	4,141,931	4,136,432	4,127,394	4,131,050	4,177,780	4,134,706	4,181,436
Fund Balance	4,141,902	4,141,931	4,136,432	4,127,394		4,177,780		
Less Reserved for Loans Outstanding	(4,131,996)	(4,125,207)	(4,125,207)	(4,076,072)		(4,076,072)		
Unreserved	<u>9,906</u>	<u>16,724</u>	<u>11,225</u>	<u>51,322</u>		<u>101,708</u>		

HOME LOAN CONSORTIUM FUND (242)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
242-3140-305-01-00 INVESTMENT EARNINGS	0	13	(13)	0	0	1	0	0
242-3140-306-33-00 FEDERAL GRANT	146,891	173,893	102,500	0	110,000	18,035	2,500	2,500
TOTAL REVENUES	146,891	173,906	102,487	0	110,000	18,036	2,500	2,500
EXPENDITURES								
SALARIES & BENEFITS								
242-3140-432-10-00 SALARIES	1,290	5,964	3,884	1,545	3,025	836	3,025	1,500
242-3140-432-14-01 RETIREMENT	355	1,365	1,651	222	1,565	33	1,565	600
242-3140-432-14-02 HEALTH INSURANCE	170	918	1,033	7	442	10	442	260
242-3140-432-14-03 WORKERS COMPENSATION INS.	37	133	210	36	109	3	109	75
242-3140-432-14-04 SOCIAL SECURITY/MEDICARE	23	80	91	1	44	1	44	30
242-3140-432-14-05 LONG TERM DISABILITY INS.	0	0	0	0	23	1	23	20
242-3140-432-14-06 STATE UNEMPLOYMENT	0	17	16	0	17	0	17	15
242-3140-432-14-08 LIFE INSURANCE	2	5	6	0	9	0	0	0
* SALARIES & BENEFITS	1,877	8,482	6,891	1,811	5,234	884	5,225	2,500
OPERATIONS & MAINTENANCE								
242-3140-432-25-03 CONTRACT SERVICES	0	0	350	0	0	0	0	0
242-3140-432-25-25 ADMINISTRATIVE CHARGE	270	130	0	0	0	0	0	0
242-3140-432-39-00 LOANS MADE	0	0	0	0	82,924	0	0	0
Loans Transferred To Fund 244	2,167,619	168,616	100,000	0	17,076	17,076	0	0
* OPERATIONS & MAINTENANCE	2,167,889	168,746	100,350	0	100,000	17,076	0	0
TOTAL EXPENDITURES	2,169,766	177,228	107,241	1,811	105,234	17,960	5,225	2,500
REVENUES OVER (UNDER) EXPENDITURES	(2,022,875)	(3,322)	(4,754)	(1,811)	4,766	76	(2,725)	0
FUND BALANCE - BEGINNING	2,032,686	9,811	6,489	1,735	(76)	(76)	4,690	0
FUND BALANCE - ENDING	9,811	6,489	1,735	(76)	4,690	0	1,965	0

HOME LOAN REUSE FUND (243)

Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
REVENUES								
243-3140-305-01-00 INVESTMENT EARNINGS	3	3	4	8	5	11	3	3
305-13-01 LOAN REPAYMENTS	0	0	0	0	0	0	0	0
243-3140-399-90-00 TRANSFER IN	0	0	0	0	0	0	0	0
TOTAL REVENUES	3	3	4	8	5	11	3	3
EXPENDITURES								
OPERATIONS & MAINTENANCE								
243-3140-432-25-03 CONTRACT SERVICES	0	0	70	(70)	0	0	0	0
243-3140-432-39-00 LOANS MADE	0	0	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	0	0	70	(70)	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	3	3	(66)	78	5	11	3	3
FUND BALANCE - BEGINNING	490,626	490,629	490,632	490,566	490,644	490,649	490,649	490,660
FUND BALANCE - ENDING	490,629	490,632	490,566	490,644	490,649	490,660	490,652	490,663
Fund Balance	490,629	490,632	490,566	490,644		490,660		
Less Reserved for Loans Outstanding	(488,891)	(488,891)	(488,891)	(488,891)		(488,891)		
Unreserved Balance	<u>1,738</u>	<u>1,741</u>	<u>1,675</u>	<u>1,753</u>		<u>1,769</u>		

HOME LOAN CONSORTIUM REUSE FUND (244)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
241-3140-305-01-00 INVESTMENT EARNINGS	0	1,517	2,588	238	150	284	126	126
241-3140-306-33-00 FEDERAL GRANT	0	0	0	0	0	(3,647)	0	0
Loans Transferred From 242	2,167,619	168,616	100,000	0	0	17,076	0	0
TOTAL REVENUES	2,167,619	170,133	102,588	238	150	13,713	126	126
EXPENDITURES								
OPERATIONS & MAINTENANCE								
242-3140-432-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0	0
242-3140-432-25-25 ADMINISTRATIVE CHARGE	0	0	0	0	0	0	0	0
242-3140-432-39-00 LOANS MADE	0	0	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	2,167,619	170,133	102,588	238	150	13,713	126	126
FUND BALANCE - BEGINNING	0	2,167,619	2,337,752	2,440,340	2,440,578	2,440,578	2,440,728	2,454,291
FUND BALANCE - ENDING	2,167,619	2,337,752	2,440,340	2,440,578	2,440,728	2,454,291	2,440,854	2,454,417
Fund Balance	2,167,619	2,337,752	2,440,340	2,440,578		2,454,291		
Less Reserved for Loans Outstanding	(2,167,619)	(2,337,619)	(2,304,291)	(2,404,291)		(2,454,291)		
Unreserved	0	133	136,049	36,287		0		

ECONOMIC DEVELOPMENT FUND (245)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget	
REVENUES									
245-1910-305-01-00 INVESTMENT EARNINGS	28,449	1,252	1,458	3,977	2,500	4,885	2,500	2,500	
245-1910-307-25-00 SALE OF PROPERTY	0	0	470,810	0	0	0	0	0	
TOTAL REVENUES	28,449	1,252	472,268	3,977	2,500	4,885	2,500	2,500	
EXPENDITURES									
GENERAL GOVERNMENT									
245-1910-419-41-02 CP1542 - 142 S 2ND AVE DEMO	0	0	0	18,043	0	0	0	0	
245-1910-419-25-03 OTHER PROFESSIONAL FEES	12,298	13,962	7,022	7,922	42,022	42,022	7,022	0	
245-1910-419-31-10 BUSINESS INCENTIVE PROGRAM	0	0	0	2,000	12,000	1,000	10,000	10,000	
	12,298	13,962	7,022	27,965	54,022	43,022	17,022	10,000	
OPERATIONS & MAINTENANCE									
245-7215-472-26-01 FUEL & OIL	120	0	0	0	0	0	0	0	
245-7215-472-27-01 OFFICE SUPPLIES	0	0	0	0	0	0	0	0	
245-7215-472-27-06 GENERAL SUPPLIES	658	133	230	0	0	0	0	0	
* OPERATIONS & MAINTENANCE	778	133	230	0	0	0	0	0	
CAPITAL OUTLAY									
245-1910-419-41-02 IMPROVEMENTS TO LAND	0	0	900	0	4,000	3,969	0	125,190	APPROVED (
245-1910-419-41-04 IMPROV TO BUILDINGS - HERSHEY	0	0	2,860	0	0	0	0	0	
* CAPITAL OUTLAY	0	0	3,760	0	4,000	3,969	0	125,190	
INTERFUND TRANSFERS									
245-999-499-90-00 TRANSFERS OUT - GENERAL PLAN	0	300,000	0	0	0	0	0	0	
TOTAL EXPENDITURES	13,076	314,095	11,012	27,965	58,022	46,991	17,022	135,190	
REVENUES OVER (UNDER) EXPENDITURES	15,373	(312,843)	461,256	(23,988)	(55,522)	(42,106)	(14,522)	(132,690)	
FUND BALANCE - BEGINNING	508,996	524,369	211,526	672,782	648,794	648,794	593,272	606,688	
FUND BALANCE - ENDING	524,369	211,526	672,782	648,794	593,272	606,688	578,750	473,998	
Fund Balance	524,369	211,526	672,782	648,794		606,688			
Less Reserved for Loans Outstanding	(37,131)	(37,131)	(34,855)	(34,855)		(34,855)			
Unreserved Balance	487,238	174,395	637,927	613,939		571,833			

CAL HOME LOAN REUSE FUND (248)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
248-1910-305-01-00 INVESTMENT EARNINGS	14	1,071	92	(2)	150	2,072	0	0
TOTAL REVENUES	<u>14</u>	<u>1,071</u>	<u>92</u>	<u>(2)</u>	<u>150</u>	<u>2,072</u>	<u>0</u>	<u>0</u>
EXPENDITURES								
OPERATIONS & MAINTENANCE								
248-3140-432-25-03 CONTRACT SERVICES	0	15	70	(70)	0	0	0	0
248-3140-432-39-00 LOANS MADE	0	48,500	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	<u>0</u>	<u>48,515</u>	<u>70</u>	<u>(70)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>48,515</u>	<u>70</u>	<u>(70)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUES OVER (UNDER) EXPENDITURES	14	(47,444)	22	68	150	2,072	0	0
FUND BALANCE - BEGINNING	<u>497,649</u>	<u>497,663</u>	<u>450,219</u>	<u>450,241</u>	<u>450,309</u>	<u>450,459</u>	<u>450,459</u>	<u>452,531</u>
FUND BALANCE - ENDING	<u>497,663</u>	<u>450,219</u>	<u>450,241</u>	<u>450,309</u>	<u>450,459</u>	<u>452,531</u>	<u>450,459</u>	<u>452,531</u>
Fund Balance	497,663	450,219	450,241	450,309		452,531		
Less Reserved for Loans Outstanding	(488,200)	(418,200)	(418,200)	(450,200)		(450,200)		
Unreserved Balance	<u>9,463</u>	<u>32,019</u>	<u>32,041</u>	<u>109</u>		<u>2,331</u>		

BRIDLE RIDGE STREET MAINT FUND (252)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
252-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	11	500	103	500	500
252-1910-307-27-00 MISCELLANEOUS	0	0	0	39,872	40,663	40,645	39,500	39,500
TOTAL REVENUES	0	0	0	39,883	41,163	40,748	40,000	40,000
EXPENDITURES								
251-3110-431-22-00 ADVERTISING	0	0	0	0	0	0	0	0
251-3110-431-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	39,883	41,163	40,748	40,000	40,000
FUND BALANCE - BEGINNING	0	0	0	0	39,883	39,883	81,046	80,631
FUND BALANCE - ENDING	0	0	0	39,883	81,046	80,631	121,046	120,631

NEIGHBORHOOD STABILIZATION PROGRANT FUND (265)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
265-1910-305-01-00 INVESTMENT EARNINGS	0	67	229	251	175	347	175	175
265-3140-306-33-00 FEDERAL GRANT	7,729	5,930	0	0	0	0	0	0
TOTAL REVENUES	7,729	5,997	229	251	175	347	175	175
EXPENDITURES								
SALARIES & BENEFITS								
265-3140-432-10-00 SALARIES	1,182	1,393	2,253	0	0	0	0	0
265-3140-432-14-01 RETIREMENT	301	323	534	0	0	0	0	0
265-3140-432-14-02 HEALTH INSURANCE	159	216	342	0	0	0	0	0
265-3140-432-14-03 WORKERS COMPENSATION INS	28	31	54	25	0	0	0	0
265-3140-432-14-04 SOCIAL SECURITY/MEDICARE	18	19	30	0	0	0	0	0
265-3140-432-14-06 STATE UNEMPLOYMENT	2	4	10	0	0	0	0	0
265-3140-432-14-08 LIFE INSURANCE	0	1	2	0	0	0	0	0
* SALARIES & BENEFITS	1,690	1,987	3,225	25	0	0	0	0
TOTAL EXPENDITURES	1,690	1,987	3,225	25	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	6,039	4,010	(2,996)	226	175	347	175	175
FUND BALANCE - BEGINNING	35,005	41,044	45,054	42,058	42,284	42,284	42,459	42,631
FUND BALANCE - ENDING	41,044	45,054	42,058	42,284	42,459	42,631	42,634	42,806

COMMUNITY DEVELOPMENT BLOCK GRANT REUSE FUND (266)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
266-1910-305-01-00 INVESTMENT EARNINGS	2,615	100	3,636	1,082	130	2,627	141	141
266-1910-399-92-67 TRANSFER IN	0	0	0	0	0	0	0	0
TOTAL REVENUES	2,615	100	3,636	1,082	130	2,627	141	141
EXPENDITURES								
OPERATIONS & MAINTENANCE								
266-3140-432-25-03 OTHER PROFESSIONAL FEES	0	0	0	0	100	23	23	23
266-3140-432-39-00 LOANS MADE	0	0	0	11,078	0	0	0	0
* OPERATIONS & MAINTENANCE	0	0	0	11,078	100	23	23	23
TOTAL EXPENDITURES	0	0	0	11,078	100	23	23	23
REVENUES OVER (UNDER) EXPENDITURES	2,615	100	3,636	(9,996)	30	2,604	118	118
FUND BALANCE - BEGINNING	751,749	754,364	754,464	758,100	748,104	748,104	748,134	750,708
FUND BALANCE - ENDING	754,364	754,464	758,100	748,104	748,134	750,708	748,252	750,826
Fund Balance	754,364	754,464	758,100	748,104		750,708		
Less Reserved for Loans Outstanding	(729,725)	(729,725)	(729,725)	(718,646)		(718,646)		
Unreserved Balance	24,639	24,739	28,375	29,458		32,062		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (267)**SUMMARY OF REVENUES AND EXPENDITURES**

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
267-1910-305-01-00 INVESTMENT EARNINGS	56	99	47	19	100	124	50	50
267-3140-306-33-00 FEDERAL GRANT	137,938	368,994	6,421	308,242	48,000	918	4,000	52,000
TOTAL REVENUES	137,994	369,093	6,468	308,261	48,100	1,042	4,050	52,050
EXPENDITURES - BY DIVISION								
GRANTS	18,960	16,633	17,071	694	4,045	542	3,839	3,839
CAPITAL PROJECTS								
CP1008 - DAVITT AVE - PHASE 1	7,452	150,271	0	0	0	0	0	0
CP1009 - 7TH - 10TH - D TO E	330,660	(11,788)	0	0	0	0	0	0
CP1017 - DAVITT AVE - PHASE 2	(2,900)	0	0	305,928	0	0	0	0
CP1406 - J ST TRAFFIC CALMING	0	7,010	0	0	0	0	0	0
CP1732 - BLOCK 3 -STORM DRAIN	0	0	0	0	48,000	13,145	0	34,855
TOTAL EXPENDITURES	354,172	162,126	17,071	306,622	52,045	13,687	3,839	38,694
REVENUES OVER (UNDER) EXPENDITURES	(216,178)	206,967	(10,603)	1,639	(3,945)	(12,645)	211	13,356
FUND BALANCE - BEGINNING	35,114	(181,064)	25,903	15,300	16,939	16,939	12,994	4,294
FUND BALANCE - ENDING	(181,064)	25,903	15,300	16,939	12,994	4,294	13,205	17,650

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (267)

GRANTS	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
Account/Description	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
SALARIES & BENEFITS								
267-3140-432-10-00 SALARIES	14,325	10,354	11,305	22	1,512	33	1,512	1,512
267-3140-432-14-01 RETIREMENT	2,116	2,718	2,722	11	783	17	783	783
267-3140-432-14-02 HEALTH INSURANCE	722	1,830	1,718	3	221	5	221	221
267-3140-432-14-03 WORKERS COMPENSATION INS	313	264	467	52	54	1	54	54
267-3140-432-14-04 SOCIAL SECURITY/MEDICARE	207	175	167	0	22	0	22	22
267-3140-432-14-05 LONG TERM DISABILITY	0	0	81	0	11	0	11	11
267-3140-432-14-06 STATE UNEMPLOYMENT	101	74	10	0	9	0	9	9
267-3140-432-14-08 LIFE INSURANCE	18	10	6	0	4	0	4	4
* SALARIES & BENEFITS	17,802	15,425	16,476	88	2,616	56	2,616	2,616
OPERATIONS & MAINTENANCE								
267-3140-432-16-01 TRAVEL	20	14	0	109	0	0	0	0
267-3140-432-16-02 TRAINING	0	46	0	0	40	9	40	40
267-3140-432-16-04 CONFERENCES	0	0	0	0	0	0	0	0
267-3140-432-22-00 ADVERTISING	295	309	206	88	500	88	500	500
267-3140-432-25-03 CONTRACT SERVICES	454	450	0	20	0	0	0	0
267-3140-432-27-01 OFFICE SUPPLIES	0	0	0	0	500	0	500	500
267-3140-432-499-90-00 TRANSFERS OUT	0	0	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	769	819	206	217	1,040	97	1,040	1,040
INTER DEPARTMENTAL CHARGES								
110-1910-419-80-04 RISK MANAGEMENT CHARGE	183	183	183	183	183	183	183	183
110-1910-419-80-05 EMPLOYEE LIABILITY CHARGE	57	57	57	57	57	57	0	0
110-1910-419-80-06 INFORMATION TECH CHARGE	57	57	57	57	57	57	0	0
110-1910-419-80-07 VEHICLE REPLACEMENT CHARGE	92	92	92	92	92	92	0	0
* INTER DEPARTMENTAL CHARGES	389	389	389	389	389	389	183	183
TOTAL	18,960	16,633	17,071	694	4,045	542	3,839	3,839

ABANDONED VEHICLE ABATEMENT (268)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
268-1910-305-01-00 INVESTMENT EARNINGS	70	292	280	554	300	812	300	300
268-2110-306-35-00 ABANDON VEHICLE ABATEMENT	16,842	17,043	21,696	23,708	18,000	22,556	18,000	18,000
TOTAL REVENUES	16,912	17,335	21,976	24,262	18,300	23,368	18,300	18,300
CAPITAL OUTLAY								
268-2110-421-41-06 COMPUTER AND RELATED EQUIP	0	0	4,497	1,020	2,000	0	0	0
* CAPITAL OUTLAY	0	0	4,497	1,020	2,000	0	0	0
INTERFUND TRANSFERS TRANSFERS & OTHER								
268-2110-499-90-00 TRANSFERS OUT	9,674	4,282	6,587	7,782	10,000	6,883	10,000	10,000
TOTAL EXPENDITURES	9,674	4,282	11,084	8,802	12,000	6,883	10,000	10,000
REVENUES OVER (UNDER) EXPENDITURES	7,238	13,053	10,892	15,460	6,300	16,485	8,300	8,300
FUND BALANCE - BEGINNING	44,875	52,113	65,166	76,058	91,518	91,518	97,818	108,003
FUND BALANCE - ENDING	52,113	65,166	76,058	91,518	97,818	108,003	106,118	116,303

EDUCATION/GOVERNMENT CTV FUND (270)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
270-1910-305-01-00 INVESTMENT EARNINGS	6	136	209	128	180	106	180	180
270-1910-302-04-05 CABLE TV FRANCHISE FEE	30,662	32,602	36,190	40,763	40,000	39,710	40,000	40,000
TOTAL REVENUES	30,668	32,738	36,399	40,891	40,180	39,816	40,180	40,180
EXPENDITURES								
OPERATIONS & MAINTENANCE								
270-1910-419-25-03 CONTRACT SERVICES	3,923	5,799	4,792	5,404	5,000	5,394	5,000	10,000
CAPITAL OUTLAY								
270-1910-419-41-05 MACHINERY AND EQUIPMENT	167	4,742	22,881	6,690	75,000	75,699	0	30,000
270-1910-419-41-04 IMPROVEMENTS TO BUILDING	0	0	33,349	2,550	0	0	0	0
* CAPITAL OUTLAY	167	4,742	56,230	9,240	75,000	75,699	0	30,000
TOTAL EXPENDITURES	4,090	10,541	61,022	14,644	80,000	81,093	5,000	40,000
REVENUES OVER (UNDER) EXPENDITURES	26,578	22,197	(24,623)	26,247	(39,820)	(41,277)	35,180	180
FUND BALANCE - BEGINNING	(8,248)	18,330	40,527	15,904	42,151	42,151	2,331	874
FUND BALANCE - ENDING	18,330	40,527	15,904	42,151	2,331	874	37,511	1,054

BRIDLE RIDGE LLMD (284)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
284-1910-305-01-00 INVESTMENT EARNINGS	439	1,490	612	556	1,000	153	1,000	1,000
284-6210-307-27-00 MISCELLANEOUS	0	0	0	12,900	0	0	0	0
284-6210-308-21-01 ANNUAL ASSESSMENTS	402,454	422,559	413,742	435,394	461,000	457,273	473,800	474,687
TOTAL REVENUES	402,893	424,049	414,354	448,850	462,000	457,426	474,800	475,687
EXPENDITURES								
OPERATIONS & MAINTENANCE								
284-6210-476-20-01 ELECTRIC	12,825	118,215	42,074	42,025	40,000	42,362	40,000	40,000
284-6210-476-20-06 WATER	88,947	125,018	111,305	101,932	100,000	118,531	100,000	100,000
284-6210-476-22-00 ADVERTISING	0	229	62	30	100	97	100	100
284-6210-476-24-07 TREE MAINTENANCE/REPLACE	0	13,490	10,416	23,041	5,000	5,405	5,000	5,000
284-6210-476-24-08 ELECTRICAL/LIGHTS MAINTENANCE	456	8,236	2,792	9,222	15,000	4,363	5,000	5,000
284-6210-476-24-09 IRRIGATION MAINTENANCE	5,947	9,989	30,699	22,192	15,000	23,868	15,000	15,000
284-6210-476-25-03 CONTRACT SERVICES	3,639	4,308	4,936	3,970	4,500	3,596	4,500	4,500
284-6210-476-25-15 LANDSCAPING	153,330	158,334	231,391	266,555	266,750	274,522	278,187	278,187
284-6210-476-25-25 PARKS MAINTENANCE CHARGES	24,848	31,500	38,000	38,000	38,000	38,000	38,000	38,000
284-6210-476-25-26 FINANCE ADMINISTRATIVE CHARGE	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
284-6210-476-27-06 GENERAL SUPPLIES	2,820	4,054	3,227	19,694	5,150	4,632	5,150	5,150
284-6210-476-42-05 TRAIL SLURRY SEAL	0	52,556	0	0	0	0	0	0
284-6210-476-42-16 ELECTRICAL SYSTEMS - CP1409	0	2,603	18,097	0	0	0	0	0
284-6210-476-41-02 EROSION CONTROL - CP1507	0	5,275	7,145	0	0	0	0	0
284-6210-476-42-04 ALLEY REHABILITATION -CP1508	0	0	5,635	0	0	0	0	0
284-6210-476-41-02 TRAIL REHABILITATION -CP1509	0	2,970	8,984	0	0	0	0	0
TOTAL EXPENDITURES	307,812	551,777	529,763	541,661	504,500	530,376	505,937	505,937
REVENUES OVER (UNDER) EXPENDITURES	95,081	(127,728)	(115,409)	(92,811)	(42,500)	(72,950)	(31,137)	(30,250)
FUND BALANCE - BEGINNING	309,143	404,224	276,496	161,087	68,276	68,276	25,776	(4,674)
FUND BALANCE - ENDING	404,224	276,496	161,087	68,276	25,776	(4,674)	(5,361)	(34,924)

BURCHELL HILL LLMD (285)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
285-1910-305-01-00 INVESTMENT EARNINGS	0	0	5	44	0	116	0	0
285-6220-308-21-01 ANNUAL ASSESSMENTS	177,466	179,667	181,807	189,747	193,659	195,080	193,659	201,850
TOTAL REVENUES	177,466	179,667	181,812	189,791	193,659	195,196	193,659	201,850
EXPENDITURES								
OPERATIONS & MAINTENANCE								
285-6220-476-20-01 ELECTRIC	12,035	11,566	11,756	13,319	13,200	14,047	13,200	13,200
285-6220-476-20-06 WATER	51,834	51,359	53,975	52,816	51,000	55,561	51,000	51,000
285-6220-476-22-00 ADVERTISING	0	71	34	30	80	97	80	80
285-6220-476-24-07 TREE MAINTENANCE/REPLACE	400	1,030	1,602	2,393	6,000	1,742	15,000	15,000
285-6220-476-24-08 ELECTRICAL/LIGHTS MAINTENANCE	0	1,625	0	1,781	1,600	248	1,600	1,600
285-6220-476-24-09 IRRIGATION MAINTENANCE	8,949	14,181	9,355	12,119	20,000	11,099	25,000	25,000
285-6220-476-25-03 CONTRACT SERVICES	1,885	1,885	3,213	2,305	2,500	3,658	2,500	2,500
285-6220-476-25-15 LANDSCAPING	74,483	74,483	74,483	75,403	74,500	74,483	74,500	74,500
285-6220-476-25-25 PARKS MAINTENANCE CHARGES	4,250	7,250	9,250	9,250	9,250	9,250	9,250	9,250
285-6220-476-25-26 FINANCE ADMINISTRATIVE CHARGES	4,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
285-6220-476-27-06 GENERAL SUPPLIES	585	586	606	1,316	3,000	11	5,150	5,150
TOTAL EXPENDITURES	158,421	169,036	169,274	175,732	186,130	175,196	202,280	202,280
REVENUES OVER (UNDER) EXPENDITURES	19,045	10,631	12,538	14,059	7,529	20,000	(8,621)	(430)
FUND BALANCE - BEGINNING	(43,629)	(24,584)	(13,953)	(1,415)	12,644	12,644	20,173	32,644
FUND BALANCE - ENDING	(24,584)	(13,953)	(1,415)	12,644	20,173	32,644	11,552	32,214

VINEYARD LLMD (286)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
286-1910-305-01-00 INVESTMENT EARNINGS	250	1,080	1,234	2,215	1,200	3,067	1,200	1,200
286-6230-307-27-00 MISCELLANEOUS	0	0	6,506	0	0	0	0	0
286-6230-308-21-01 ANNUAL ASSESSMENTS	180,876	184,624	219,034	220,661	226,800	220,158	226,800	220,410
TOTAL REVENUES	181,126	185,704	226,774	222,876	228,000	223,225	228,000	221,610
EXPENDITURES								
OPERATIONS & MAINTENANCE								
286-6230-476-20-01 ELECTRIC	34,373	(72,827)	6,378	6,585	6,600	7,144	6,600	6,600
286-6230-476-20-06 WATER	45,212	51,317	47,827	41,326	45,000	49,155	45,000	45,000
286-6230-476-22-00 ADVERTISING	0	99	62	30	100	97	100	100
286-6230-476-24-07 TREE MAINTENANCE/REPLACE	0	9,655	5,358	10,853	30,000	24,410	30,000	30,000
286-6230-476-24-08 ELECTRICAL/LIGHTS MAINTENANCE	0	3,102	0	1,218	4,000	0	4,000	49,000
286-6230-476-24-09 IRRIGATION MAINTENANCE	3,361	8,460	5,569	11,151	20,000	16,676	25,000	25,000
286-6230-476-25-03 CONTRACT SERVICES	2,547	2,628	3,107	2,420	2,700	2,045	2,700	2,700
286-6230-476-25-15 LANDSCAPING	53,957	53,700	72,438	78,000	79,500	78,000	82,830	82,830
286-6230-476-25-25 PARKS MAINTENANCE CHARGES	13,992	16,345	20,220	20,220	20,220	20,220	20,220	20,220
286-6230-476-25-26 FINANCE ADMINISTRATIVE CHARGE	6,000	7,655	7,655	7,655	7,655	7,655	7,655	7,655
286-6230-476-27-06 GENERAL SUPPLIES	1,061	7,159	(2,284)	13,110	2,500	1,995	2,500	2,500
TOTAL EXPENDITURES	160,503	87,293	166,330	192,568	218,275	207,397	226,605	271,605
REVENUES OVER (UNDER) EXPENDITURES	20,623	98,411	60,444	30,308	9,725	15,828	1,395	(49,995)
FUND BALANCE - BEGINNING	178,919	199,542	297,953	358,397	388,705	388,705	398,430	404,533
FUND BALANCE - ENDING	199,542	297,953	358,397	388,705	398,430	404,533	399,825	354,538
FUND BALANCE								
UNRESERVED	199,542	249,291	245,585	279,893	273,157	279,260	274,552	229,265
RESERVED								
STREET LIGHT REPLACEMENT	0	15,614	35,808	35,808	39,008	39,008	39,008	39,008
STREET TREES REPLACEMENT	0	3,410	7,410	7,410	9,170	9,170	9,170	9,170
PARK STRUCTURES REPLACEMENT	0	29,638	69,594	65,594	77,095	77,095	77,095	77,095
	199,542	297,953	358,397	388,705	398,430	404,533	399,825	354,538

LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)

LIVE OAK LLMD (6241)							2017/18	2017/18	
Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	Adopted	Proposed	
	Actual	Actual	Actual	Actual	Adopted	Unaudited	Preliminary	Final	
					Budget		Budget	Budget	
REVENUES									
288-6241-305-01-00 INVESTMENT EARNINGS	12	57	45	98	50	154	50	50	
288-6241-308-21-01 ANNUAL ASSESSMENTS	2,904	4,294	3,329	4,743	4,500	4,459	4,500	4,500	4,507
TOTAL REVENUES	<u>2,916</u>	<u>4,351</u>	<u>3,374</u>	<u>4,841</u>	<u>4,550</u>	<u>4,613</u>	<u>4,550</u>	<u>4,550</u>	7,512
EXPENDITURES									20,680
OPERATIONS & MAINTENANCE									1,339
288-6241-476-20-01 ELECTRIC	996	1,913	1,137	1,168	1,400	1,211	1,400	1,400	49,539
288-6241-476-22-00 ADVERTISING	0	8	0	10	20	26	20	20	
288-6241-476-25-03 CONTRACT SERVICES	514	514	514	475	515	483	515	515	
288-6241-476-25-26 FINANCE ADMINISTRATIVE CHARGI	774	775	775	533	775	50	775	775	
288-6241-476-27-06 GENERAL SUPPLIES	43	20	393	0	50	0	50	50	
TOTAL EXPENDITURES	<u>2,327</u>	<u>3,230</u>	<u>2,819</u>	<u>2,186</u>	<u>2,760</u>	<u>1,770</u>	<u>2,760</u>	<u>2,760</u>	
REVENUES OVER (UNDER) EXPENDITURES	589	1,121	555	2,655	1,790	2,843	1,790	1,790	
FUND BALANCE - BEGINNING	<u>10,228</u>	<u>10,817</u>	<u>11,938</u>	<u>12,493</u>	<u>15,148</u>	<u>15,148</u>	<u>16,938</u>	<u>17,991</u>	
FUND BALANCE - ENDING	<u>10,817</u>	<u>11,938</u>	<u>12,493</u>	<u>15,148</u>	<u>16,938</u>	<u>17,991</u>	<u>18,728</u>	<u>19,781</u>	

LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)

REINMAN COURT LLMD (6242)					2016/17		2017/18	2017/18
Account/Description	2012/13	2013/14	2014/15	2015/16	Adopted	2016/17	Adopted	Proposed
	Actual	Actual	Actual	Actual	Budget	Unaudited	Preliminary	Final
							Budget	Budget
REVENUES								
288-6242-305-01-00 INVESTMENT EARNINGS	11	63	49	95	60	149	60	60
288-6242-308-21-01 ANNUAL ASSESSMENTS	6,328	6,515	6,516	7,085	7,300	7,288	7,300	7,510
TOTAL REVENUES	6,339	6,578	6,565	7,180	7,360	7,437	7,360	7,570
EXPENDITURES								
OPERATIONS & MAINTENANCE								
288-6242-476-20-01 ELECTRIC	120	120	121	120	150	120	150	150
288-6242-476-20-06 WATER	825	977	1,253	1,057	1,500	1,382	1,500	1,500
288-6242-476-22-00 ADVERTISING	0	31	28	2	10	13	10	10
288-6242-476-24-07 TREE MAINTENANCE/REPLACE	0	0	1,620	0	500	0	1,000	1,000
288-6242-476-24-08 ELECTRICAL/LIGHTS MAINTENANC	0	0	0	0	1,500	0	1,500	1,500
288-6242-476-24-09 IRRIGATION MAINTENANCE	0	11	52	270	2,500	243	2,500	2,500
288-6242-476-25-03 CONTRACT SERVICES	130	130	130	195	150	141	150	150
288-6242-476-25-15 LANDSCAPING SERVICES	3,450	3,000	2,907	2,656	2,950	2,753	2,950	2,950
288-6242-476-25-25 PARKS MAINTENANCE CHARGES	400	400	400	400	400	400	400	400
288-6242-476-25-26 FINANCE ADMINISTRATIVE CHARG	200	200	200	200	200	200	200	200
288-6242-476-27-06 GENERAL SUPPLIES	73	9	393	0	100	0	100	100
TOTAL EXPENDITURES	5,198	4,878	7,104	4,900	9,960	5,252	10,460	10,460
REVENUES OVER (UNDER) EXPENDITURES	1,141	1,700	(539)	2,280	(2,600)	2,185	(3,100)	(2,890)
FUND BALANCE - BEGINNING	10,163	11,304	13,004	12,465	14,745	14,745	12,145	16,930
FUND BALANCE - ENDING	11,304	13,004	12,465	14,745	12,145	16,930	9,045	14,040

LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)

SUNSET MEADOWS LLMD (6243)					2016/17		2017/18	2017/18
Account/Description	2012/13	2013/14	2014/15	2015/16	Adopted	2016/17	Adopted	Proposed
	Actual	Actual	Actual	Actual	Budget	Unaudited	Preliminary	Final
							Budget	Budget
REVENUES								
288-6243-305-01-00 INVESTMENT EARNINGS	128	539	419	590	500	700	500	500
288-6243-308-21-01 ANNUAL ASSESSMENTS	8,649	8,323	8,762	9,488	9,600	9,592	9,600	15,500
TOTAL REVENUES	8,777	8,862	9,181	10,078	10,100	10,292	10,100	16,000
EXPENDITURES								
OPERATIONS & MAINTENANCE								
288-6243-476-20-01 ELECTRIC	1,648	865	1,882	1,934	1,925	2,006	1,925	1,925
288-6243-476-20-06 WATER	3,176	11,143	7,362	6,155	8,000	7,420	8,000	8,000
288-6243-476-22-00 ADVERTISING	0	36	28	8	30	24	30	30
288-6243-476-24-07 TREE MAINTENANCE/REPLACE	0	0	0	5,912	3,000	0	3,000	3,000
288-6243-476-24-08 ELECTRICAL/LIGHTS MAINTENANC	0	378	0	0	500	0	500	500
288-6243-476-24-09 IRRIGATION MAINTENANCE	94	5,607	952	1,962	6,000	605	8,000	8,000
288-6243-476-25-03 CONTRACT SERVICES	404	404	404	395	450	423	450	450
288-6243-476-25-15 LANDSCAPING SERVICES	3,300	3,000	4,775	5,819	6,000	5,645	6,104	6,104
288-6243-476-25-25 PARKS MAINTENANCE CHARGES	145	145	145	145	145	145	145	145
288-6243-476-25-26 FINANCE ADMINISTRATIVE CHARG	400	400	400	400	400	400	400	400
288-6243-476-27-06 GENERAL SUPPLIES	73	26	273	377	500	0	500	500
TOTAL EXPENDITURES	9,240	22,004	16,221	23,107	26,950	16,668	29,054	29,054
REVENUES OVER (UNDER) EXPENDITURES	(463)	(13,142)	(7,040)	(13,029)	(16,850)	(6,376)	(18,954)	(13,054)
FUND BALANCE - BEGINNING	124,933	124,470	111,328	104,288	91,259	91,259	74,409	84,883
FUND BALANCE - ENDING	124,470	111,328	104,288	91,259	74,409	84,883	55,455	71,829

LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)

STERLING HILLS LLMD (6244)					2016/17		2017/18	2017/18
Account/Description	2012/13	2013/14	2014/15	2015/16	Adopted	2016/17	Adopted	Proposed
	Actual	Actual	Actual	Actual	Budget	Unaudited	Preliminary	Final
							Budget	Budget
REVENUES								
288-6244-305-01-00 INVESTMENT EARNINGS	196	452	352	527	400	585	400	400
288-6244-308-21-01 ANNUAL ASSESSMENTS	4,666	7,379	8,500	9,750	9,700	13,770	9,700	20,680
TOTAL REVENUES	4,862	7,831	8,852	10,277	10,100	14,355	10,100	21,080
EXPENDITURES								
OPERATIONS & MAINTENANCE								
288-6244-476-20-01 ELECTRIC	265	256	302	284	400	27	400	400
288-6244-476-20-06 WATER	2,206	2,651	3,910	3,241	4,100	3,481	4,100	4,100
288-6244-476-22-00 ADVERTISING	0	37	28	9	30	26	30	30
288-6244-476-24-07 TREE MAINTENANCE/REPLACE	0	0	0	427	3,000	1,051	3,000	3,000
288-6244-476-24-08 ELECTRICAL/LIGHTS MAINTENANC	0	433	0	0	500	0	500	500
288-6244-476-24-09 IRRIGATION MAINTENANCE	0	0	110	692	3,500	883	8,000	8,000
288-6244-476-25-03 CONTRACT SERVICES	473	473	473	445	500	468	500	500
288-6244-476-25-15 LANDSCAPING SERVICES	2,250	2,725	5,233	13,400	14,500	14,900	14,730	14,730
288-6244-476-25-25 PARKS MAINTENANCE CHARGES	976	600	600	600	600	600	600	600
288-6244-476-25-26 FINANCE ADMINISTRATIVE CHARGI	400	400	400	400	400	400	400	400
288-6244-476-27-06 GENERAL SUPPLIES	53	208	393	0	400	0	400	400
TOTAL EXPENDITURES	6,623	7,783	11,449	19,498	27,930	21,836	32,660	32,660
REVENUES OVER (UNDER) EXPENDITURES	(1,761)	48	(2,597)	(9,221)	(17,830)	(7,481)	(22,560)	(11,580)
FUND BALANCE - BEGINNING	95,062	93,301	93,349	90,752	81,531	81,531	63,701	74,050
FUND BALANCE - ENDING	93,301	93,349	90,752	81,531	63,701	74,050	41,141	62,470

LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)

MURDOCH ESTATES LLMD (6245)							2017/18	2017/18
Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	Adopted	Proposed
	Actual	Actual	Actual	Actual	Adopted	Unaudited	Preliminary	Final
					Budget		Budget	Budget
REVENUES								
288-6245-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0	0
288-6245-308-21-01 ANNUAL ASSESSMENTS	562	569	597	978	989	982	989	1,340
TOTAL REVENUES	562	569	597	978	989	982	989	1,340
EXPENDITURES								
OPERATIONS & MAINTENANCE								
288-6245-476-20-01 ELECTRIC	96	101	109	112	110	117	110	110
288-6245-476-20-06 WATER	637	581	693	727	700	853	700	700
288-6245-476-22-00 ADVERTISING	0	1	0	1	5	9	5	5
288-6245-476-25-03 CONTRACT SERVICES	1,564	55	55	65	65	61	65	65
288-6245-476-25-26 FINANCE ADMINISTRATIVE CHARGE	70	70	70	70	70	70	70	70
288-6244-476-27-06 GENERAL SUPPLIES	53	9	0	0	0	0	0	0
TOTAL EXPENDITURES	2,420	817	927	975	950	1,110	950	950
REVENUES OVER (UNDER) EXPENDITURES	(1,858)	(248)	(330)	3	39	(128)	39	390
FUND BALANCE - BEGINNING	158	(1,700)	(1,948)	(2,278)	(2,275)	(2,275)	(2,236)	(2,403)
FUND BALANCE - ENDING	(1,700)	(1,948)	(2,278)	(2,275)	(2,236)	(2,403)	(2,197)	(2,013)

FIRE SERVICES CFD 2003-01 (291)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
291-1910-305-01-00 INVESTMENT EARNINGS	11	96	80	96	100	162	100	100
291-2210-308-21-01 ANNUAL ASSESSMENTS	289,789	301,001	309,671	322,453	342,300	344,175	361,335	372,342
291-2210-308-21-03 MISCELLANEOUS	0	0	0	0	0	0	0	0
TOTAL REVENUES	289,800	301,097	309,751	322,549	342,400	344,337	361,435	372,442
EXPENDITURES								
INTERFUND TRANSFERS								
291-2210-499-90-00 TRANSFERS OUT-DEBT SERV	0	0	180,000	170,000	160,000	160,000	160,000	160,000
291-2210-499-90-00 TRANSFERS OUT-GENERAL I	285,000	300,000	170,000	140,000	190,000	190,000	190,000	190,000
TOTAL EXPENDITURES	285,000	300,000	350,000	310,000	350,000	350,000	350,000	350,000
REVENUES OVER (UNDER) EXPENDITURES	4,800	1,097	(40,249)	12,549	(7,600)	(5,663)	11,435	22,442
FUND BALANCE - BEGINNING	34,004	38,804	39,901	(348)	12,201	12,201	4,601	6,538
FUND BALANCE - ENDING	38,804	39,901	(348)	12,201	4,601	6,538	16,036	28,980

PUBLIC SAFETY CFD 2007-01 (292)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
292-1910-305-01-00 INVESTMENT EARNINGS	68	39	53	227	50	290	50	50
292-1910-308-21-01 ANNUAL ASSESSMENTS	44,975	52,855	76,279	109,169	127,600	138,765	152,055	138,700
TOTAL REVENUES	45,043	52,894	76,332	109,396	127,650	139,055	152,105	138,750
EXPENDITURES								
219-1910-419-25-03 OTHER PROFESSIONAL FEES	0	0	0	0	0	0	0	0
TRANSFERS & OTHER								
292-2110-499-90-00 POLICE SERVICES	11,000	25,000	30,000	30,000	100,000	99,998	75,000	75,000
292-2210-499-90-00 FIRE SERVICES	11,000	25,000	30,000	30,000	100,000	99,998	75,000	75,000
TOTAL EXPENDITURES	22,000	50,000	60,000	60,000	200,000	199,996	150,000	150,000
REVENUES OVER (UNDER) EXPENDITURES	23,043	2,894	16,332	49,396	(72,350)	(60,941)	2,105	(11,250)
FUND BALANCE - BEGINNING	(10,952)	12,091	14,985	31,317	80,713	80,713	8,363	19,772
FUND BALANCE - ENDING	12,091	14,985	31,317	80,713	8,363	19,772	10,468	8,522

MAINTENANCE SERVICES CFD 2015-01 (293)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
293-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	137	0	0
293-6220-308-21-01 ANNUAL ASSESSMENTS	0	0	0	0	47,869	49,717	47,869	57,114
TOTAL REVENUES	0	0	0	0	47,869	49,854	47,869	57,114
EXPENDITURES								
OPERATIONS & MAINTENANCE								
293-6250-476-20-01 ELECTRIC	0	0	0	0	1,500	0	1,500	1,500
293-6250-476-20-06 WATER	0	0	0	0	3,000	0	3,000	3,000
293-6250-476-22-00 ADVERTISING	0	0	0	0	0	0	0	0
293-6250-476-24-07 TREE MAINTENANCE/REPLACE	0	0	0	0	0	0	0	0
293-6250-476-24-08 ELECTRICAL/LIGHTS MAINTENANCE	0	0	0	0	0	0	0	0
293-6250-476-24-09 IRRIGATION MAINTENANCE	0	0	0	0	0	0	0	0
293-6250-476-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0	0
293-6250-476-25-15 LANDSCAPING	0	0	0	0	3,000	0	3,000	3,000
293-6250-476-25-25 PARKS MAINTENANCE CHARGES	0	0	0	0	0	0	0	0
293-6250-476-25-26 FINANCE ADMINISTRATIVE CHARGES	0	0	0	0	500	0	500	500
293-6250-476-27-06 GENERAL SUPPLIES	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	8,000	0	8,000	8,000
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	39,869	49,854	39,869	49,114
FUND BALANCE - BEGINNING	0	0	0	0	0	0	39,869	49,854
FUND BALANCE - ENDING	0	0	0	0	39,869	49,854	79,738	98,968

SURFACE TRANSPORTATION FUND (316)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
316-1910-305-01-00 INVESTMENT EARNINGS	21	218	76	(8)	200	0	0	0
316-4149-306-08-00 FEDERAL GAS TAX -CMAQ	453,910	188,566	1,620	1,010,727	1,076,263	5,794	237,526	1,146,324
TOTAL REVENUES	453,931	188,784	1,696	1,010,719	1,076,463	5,794	237,526	1,146,324
STREET SWEEPING								
CAPITAL OUTLAY								
CP0517 - VALLEY VIEW	177	0	0	0	0	0	0	0
CP0822 - SIGNAL - G & MAAG	6,632	203,084	0	0	0	0	0	0
CP1002 - SIERRA RD - 5TH TO PEDERSEN	0	0	0	0	0	0	0	0
CP1106 - FIRST AVE	10,205	0	0	0	0	1,210	0	0
CP1010 - HI-TECH PARKWAY	0	0	0	0	0	0	0	0
CP1103 - EEBG GRANT	0	0	0	0	0	0	0	0
CP1405 - S.YOSEMITE PEDESTRIAN	0	44,085	11,718	581,265	80,392	80,392	0	0
CP1510 - S. YOSEMITE PAVEMENT REHAB	0	0	494,661	149,946	0	0	0	0
CP1604 - C STREET - 6th to YOSEMITE - OVERLAY	0	0	0	0	374,698	1,820	0	372,878
CP1621- YOSEMITE - F TO J ST	0	0	0	12,465	369,100	14,590	0	342,045
CP1622 - SUSTAINABLE TRANSITION PLAN	0	0	0	168	165,000	110,076	0	54,924
CP1735 - C STREET - YOSEMITE TO FIRST	0	0	0	0	0	0	237,526	237,526
TOTAL EXPENDITURES	17,014	247,169	506,379	743,844	989,190	208,088	237,526	1,007,373
REVENUES OVER (UNDER) EXPENDITURES	436,917	(58,385)	(504,683)	266,875	87,273	(202,294)	0	138,951
FUND BALANCE - BEGINNING	(339,725)	97,192	38,807	(465,876)	(199,001)	(199,001)	(111,728)	(401,295)
FUND BALANCE - ENDING	97,192	38,807	(465,876)	(199,001)	(111,728)	(401,295)	(111,728)	(262,344)

S. YOSEMITE COMMUNITY PARK GRANT (331)

Account/Description	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES									
331-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0	0	0
331-1910-306-34-00 STATE GRANT	0	710,300	126,653	213,521	25,947	3,298,579	2,317,818	0	980,761
TOTAL REVENUES	0	710,300	126,653	213,521	25,947	3,298,579	2,317,818	0	980,761
EXPENDITURES									
OPERATIONS & MAINTENANCE									
331-7218-472-25-03 CONTRACT SERVICES	289	13,461	94,552	209,156	28,039	3,294,738	2,658,134	0	636,604
331-7218-472-25-25 ADMINISTRATIVE CHARGE	1,346	12,122	8,806	2,375	628	0	0	0	0
331-7218-472-41-01 LAND	0	695,738	13,750	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	1,635	721,321	117,108	211,531	28,667	3,294,738	2,658,134	0	636,604
TOTAL EXPENDITURES	1,635	721,321	117,108	211,531	28,667	3,294,738	2,658,134	0	636,604
REVENUES OVER (UNDER) EXPENDITURES	(1,635)	(11,021)	9,545	1,990	(2,720)	3,841	(340,316)	0	344,157
FUND BALANCE - BEGINNING	0	(1,635)	(12,656)	(3,111)	(1,121)	(3,841)	(3,841)	0	(344,157)
FUND BALANCE - ENDING	(1,635)	(12,656)	(3,111)	(1,121)	(3,841)	0	(344,157)	0	0

EQUIPMENT REPLACEMENT FUND (342)**SUMMARY OF REVENUES AND EXPENDITURES**

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
342-1910-305-01-00 INVESTMENT EARNINGS	241	371	133	122	500	3,431	1,000	1,000
342-1910-307-25-00 SALE OF EQUIPMENT	12,100	26,869	13,486	3,965	4,000	5,825	5,825	5,825
REPAYMENT OF CITY ADVANCE	0	0	0	0	0	0	13,000	13,000
TOTAL REVENUES	12,341	27,240	13,619	4,087	4,500	9,256	19,825	19,825
EXPENDITURES								
CAPITAL OUTLAY	75,750	104,686	42,861	41,552	0	0	0	0
TRANSFERS & OTHER								
342-2110-499-95-45 POLICE EQUIPMENT REPLACEMENT	0	0	0	0	0	0	55,000	55,000
TOTAL EXPENDITURES	75,750	104,686	42,861	41,552	0	0	55,000	55,000
REVENUES OVER (UNDER) EXPENDITURES	(63,409)	(77,446)	(29,242)	(37,465)	4,500	9,256	(35,175)	(35,175)
FUND BALANCE - BEGINNING	319,113	255,704	178,258	149,016	111,551	111,551	116,051	120,807
FUND BALANCE - ENDING	255,704	178,258	149,016	111,551	116,051	120,807	80,876	85,632
Fund Balance	255,704	178,258	149,016	111,551		120,807	80,876	85,632
Less Reserved for Loan to Redevelopment Agency	(106,739)	(106,738)	(106,737)	(106,737)		(95,990)	(82,990)	(82,990)
Unreserved Balance	148,965	71,520	42,279	4,814		24,817	(2,114)	2,642

PARKS CAPITAL FACILITIES FUND (343)

Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18	
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget	
REVENUES									
343-1910-305-01-00 INVESTMENT EARNINGS	1,896	9,981	9,309	16,588	8,000	34,838	10,000	10,000	
343-7219-306-43-00 STATE GRANTS	7,754	154,259	58,701	17,971	1,103,518	70,473	0	1,058,039	
343-7219-307-14-11 PARK DEVELOPMENT	289,012	221,579	326,846	439,294	256,000	399,642	256,000	256,000	
REPAYMENT OF CITY OF ADVANCE	0	0	0	0	0	0	39,000	39,000	
TOTAL REVENUES	298,662	385,819	394,856	473,853	1,367,518	504,953	305,000	1,363,039	
EXPENDITURES									
GENERAL GOVERNMENT									
343-7219-472-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0	0	
343-7219-472-25-15 ADMINISTRATION	0	2,238	0	0	0	0	0	0	
PARKS MAINTENANCE									
343-7219-472-41-02 IMPROVEMENTS TO LAND	6,746	785	1,546	588	0	596	600	600	
343-7219-472-41-05 EQUIPMENT	0	0	0	0	85,000	71,316	0	0	
CAPITAL PROJECTS									
CP1624 - DORADA PLAYPARK	0	0	0	18,026	0	0	0	0	18,026
CP0711 - PUH REIMBURSEMENT	114,781	67,841	31,311	135,682	100,000	156,556	75,000	75,000	
CP1011 - COTTLES TRAIL PHASE 2	200	4,782	92,108	(37,439)	75,000	0	0	0	59,651
CP1107 TREE GRANT BURCHELL HILL	4,145	0	0	0	0	0	0	0	4,145
CP1203 - FAIR OAKS PARK	71,975	3,857	0	0	0	0	0	0	75,832
CP1202 - S. YOSEMITE COMMUNITY PARK	0	0	0	18,781	80,657	153,744	0	0	172,525
CP1301 - VALLEY VIEW RIVER ACCESS	3,610	73,260	22,044	74,772	1,065,067	7,028	0	1,058,039	180,714
CP1405 - S.YOSEMITE PEDESTRIAN	0	0	0	0	35,000	35,000	0	0	35,000
CP1718 - GREGER BASIN MASTER PLAN	0	0	0	0	50,000	12,380	0	37,620	12,380
CP1719 - MEDLEN PARK BASKETBALL	0	0	0	0	40,000	0	0	40,000	0
CP1720 - PARK SIGNAGE - VARIOUS	0	0	0	0	8,000	0	0	8,000	
CP1721 - GYMNASIUM DESIGN	0	0	0	0	150,000	0	0	150,000	
CP 1728 - DOG PARK BASIN	0	0	0	0	100,000	0	0	100,000	
TOTAL EXPENDITURES	201,457	152,763	147,009	210,410	1,788,724	436,620	75,600	1,469,259	
REVENUES OVER (UNDER) EXPENDITURES	97,205	233,056	247,847	263,443	(421,206)	68,333	229,400	(106,220)	
FUND BALANCE - BEGINNING	2,236,698	2,333,903	2,566,959	2,814,806	3,078,249	3,078,249	2,657,043	3,146,582	
FUND BALANCE - ENDING	2,333,903	2,566,959	2,814,806	3,078,249	2,657,043	3,146,582	2,886,443	3,040,362	

STREETS CAPITAL FACILITIES FUND (344)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
344-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0	0
344-4149-307-14-04 STREETS	99,149	119,539	160,398	163,590	90,000	123,282	90,000	120,000
TOTAL REVENUES	99,149	119,539	160,398	163,590	90,000	123,282	90,000	120,000
EXPENDITURES								
GENERAL GOVERNMENT								
25-03 PROFESSIONAL FEES	0	0	0	0	0	0	0	0
344-4149-443-25-15 ADMINISTRATION	0	0	0	0	0	0	0	0
CAPITAL OUTLAY								
42-04 STREET CONSTRUCTION								
344-4149-419-52-01 WAKEFIELD EXTENSION LOAN	0	9,000	9,000	9,000	9,000	9,000	9,000	9,000
CP0402 - PEDERSON RD								
CP0536 - WANERVILLE & YOSE-WEST LEG	0	0	0	0	0	0	0	0
CP0606 - KAUFMAN RD	0	0	0	0	0	0	0	0
CP0711 - PUH REIMBURSEMENT	32,940	42,821	19,764	85,644	50,000	98,820	50,000	50,000
CP1201 - D STREET EXTENSION	96,689	(93,141)	0	0	0	0	0	0
CP1408 - FCB HOMES REIMBURSEMENT	0	754	1,071	1,071	5,000	0	5,000	5,000
TOTAL EXPENDITURES	129,629	(40,566)	29,835	95,715	64,000	107,820	64,000	64,000
REVENUES OVER (UNDER) EXPENDITURES	(30,480)	160,105	130,563	67,875	26,000	15,462	26,000	56,000
FUND BALANCE - BEGINNING	(1,360,201)	(1,390,681)	(1,230,576)	(1,100,013)	(1,032,138)	(1,032,138)	(1,006,138)	(1,016,676)
FUND BALANCE - ENDING	(1,390,681)	(1,230,576)	(1,100,013)	(1,032,138)	(1,006,138)	(1,016,676)	(980,138)	(960,676)

STORM DRAIN CAPITAL FACILITIES FUND (349)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
349-1910-305-01-00 INVESTMENT EARNINGS	497	2,123	1,996	2,278	2,500	13,560	5,000	5,000
349-4150-307-14-06 STORM DRAIN	106,587	93,670	131,976	77,073	125,000	45,383	125,000	125,000
REPAYMENT OF CITY OF ADVANCE	0	0			0	0	39,000	39,000
TOTAL REVENUES	107,084	95,793	133,972	79,351	127,500	58,943	169,000	169,000
EXPENDITURES								
GENERAL GOVERNMENT								
349-4150-444-25-15 ADMINISTRATION	0	0	0	0	0	0	0	0
CP1511 - STORM MASTER PLAN	0	0	72,870	5,580	0	0	0	0
CP1513 - DESIGN LAMBUTH & F ST IMPROVEMENT	0	0	3,630	118,291	0	0	0	0
CP 1514 - DRYWELL & STORM PUMP	0	0	11,838	0	0	0	0	0
CP 1303 - SOUTH STREET DRAINAGE	0	5,360	116,609	0	0	0	0	0
CP0711 - PUH REIMBURSE	14,139	10,594	4,890	21,189	25,000	24,448	25,000	25,000
CP0712 - ANDERSON HOMES	0	0	980	0	0	0	0	0
CP1408 - FCB HOMES REIMBURSEMENT	0	1,537	393	0	5,000	0	5,000	5,000
CP1613 - S SIERRA AVE DRAINAGE	0	0	0	41,226	0	0	0	0
CP1709 - WALNUT PUMP STATION	0	0	0	0	135,000	133,948	0	0
CP1710 - 5TH & G STORM CONNECTION	0	0	0	0	94,500	34,876	0	59,624
CP1718 - BRYAN AVE IMPROV. (F & LAMBUTH)	0	0	0	0	30,000	0	0	30,000
CP1801 DRYWELLS (4)	0	0	0	0	0	0	50,000	50,000
TOTAL EXPENDITURES	14,139	17,491	211,210	186,286	289,500	193,272	80,000	169,624
REVENUES OVER (UNDER) EXPENDITURES	92,945	78,302	(77,238)	(106,935)	(162,000)	(134,329)	89,000	(624)
FUND BALANCE - BEGINNING	673,510	766,455	844,757	767,519	660,584	660,584	498,584	526,255
FUND BALANCE - ENDING	766,455	844,757	767,519	660,584	498,584	526,255	587,584	525,631
Fund Balance	766,455	844,757	767,519	660,584		526,255	587,584	525,631
Less Reserved for Loan to Redevelopment Agency	(374,271)	(374,270)	(374,269)	(374,269)		(344,570)	(338,570)	(338,570)
Unreserved Balance	392,184	470,487	393,250	286,315		181,685	249,014	187,061

ADMINISTRATION CAPITAL FACILITIES FUND (354)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
354-1910-305-01-00 INVESTMENT EARNINGS	8	23	94	181	100	232	100	100
354-1910-307-14-17 ADMINISTRATION	24,474	14,323	22,929	23,688	12,000	16,156	12,000	16,000
TOTAL REVENUES	24,482	14,346	23,023	23,869	12,100	16,388	12,100	16,100
EXPENDITURES								
GENERAL GOVERNMENT								
354-1910-419-25-03 CONTRACT SERVICES - CP1515	38,072	0	0	38,255	0	0	0	0
CAPITAL OUTLAY								
CP1408 FCB HOMES REIMBURSEMENT	0	158	135	0	0	0	0	0
TOTAL EXPENDITURES	38,072	158	135	38,255	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	(13,590)	14,188	22,888	(14,386)	12,100	16,388	12,100	16,100
FUND BALANCE - BEGINNING	9,030	(4,560)	9,628	32,516	18,130	18,130	30,230	34,518
FUND BALANCE - ENDING	(4,560)	9,628	32,516	18,130	30,230	34,518	42,330	50,618

FIRE CAPITAL FACILITY FUND (355)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
355-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0	0
355-2210-307-14-07 FIRE	90,973	55,860	63,038	102,957	65,000	92,808	65,000	90,000
TOTAL REVENUES	90,973	55,860	63,038	102,957	65,000	92,808	65,000	90,000
EXPENDITURES								
GENERAL GOVERNMENT								
25-03 CONTRACT SERVICES	0	0	0	0	0	0	0	0
355-2210-422-25-15 ADMINISTRATION	0	0	0	0	0	0	0	0
INTERFUND TRANSFERS								
TRANSFERS & OTHER								
355-2210-422-90-00 TRANSFERS OUT	171,000	177,000	0	0	0	0	0	0
TOTAL EXPENDITURES	171,000	177,000	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	(80,027)	(121,140)	63,038	102,957	65,000	92,808	65,000	90,000
FUND BALANCE - BEGINNING	(968,106)	(1,048,133)	(1,169,273)	(1,106,235)	(1,003,278)	(1,003,278)	(938,278)	(910,470)
FUND BALANCE - ENDING	(1,048,133)	(1,169,273)	(1,106,235)	(1,003,278)	(938,278)	(910,470)	(873,278)	(820,470)

POLICE CAPITAL FACILITY FUND (356)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
356-1910-305-01-00 INVESTMENT EARNINGS	0	4	79	361	30	845	175	175
356-2110-307-14-12 POLICE	41,461	22,950	31,836	47,236	30,000	40,016	30,000	40,000
TOTAL REVENUES	41,461	22,954	31,915	47,597	30,030	40,861	30,175	40,175
EXPENDITURES								
GENERAL GOVERNMENT								
356-2110-421-25-15 ADMINISTRATION	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	41,461	22,954	31,915	47,597	30,030	40,861	30,175	40,175
FUND BALANCE - BEGINNING	(62,519)	(21,058)	1,896	33,811	81,408	81,408	111,438	122,269
FUND BALANCE - ENDING	(21,058)	1,896	33,811	81,408	111,438	122,269	141,613	162,444

GENERAL GOVERNMENT CAPITAL FACILITY FUND (357)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
357-1910-305-01-00 INVESTMENT EARNINGS	459	2,372	2,030	3,212	2,500	4,387	2,500	2,500
357-1910-307-14-13 GENERAL GOVERNMENT	33,765	20,138	23,452	49,332	30,000	49,905	30,000	30,000
TOTAL REVENUES	34,224	22,510	25,482	52,544	32,500	54,292	32,500	32,500
GENERAL GOVERNMENT								
357-1910-419-25-15 ADMINISTRATION	0	0	0	0	0	0	0	0
CP1610 - FACILITY MASTER PLAN	0	0	0	10,320	14,680	14,360	0	0
INTERFUND LOANS								
CAPITAL OUTLAY								
CP1408 FCB HOMES REIMBURSEMENT	0	129	129	129	500	0	500	500
CP1536 COUNCIL CHAMBERS ACCESS RAMP	0	0	39,807	8,776	0	0	0	0
TOTAL EXPENDITURES	0	129	39,936	19,225	15,180	14,360	500	500
REVENUES OVER (UNDER) EXPENDITURES	34,224	22,381	(14,454)	33,319	17,320	39,932	32,000	32,000
FUND BALANCE - BEGINNING	445,428	479,652	502,033	487,579	520,898	520,898	538,218	560,830
FUND BALANCE - ENDING	479,652	502,033	487,579	520,898	538,218	560,830	570,218	592,830

PLAN AREA FEE FUND (360)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
360-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	2,015	500	500
360-1910-350-00-00 PLAN AREA FEE	0	0	0	175,000	70,000	126,000	91,000	95,000
TOTAL REVENUES	0	0	0	175,000	70,000	128,015	91,500	95,500
GENERAL GOVERNMENT								
357-1910-419-25-03 PROFESSIONAL FEES	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	175,000	70,000	128,015	91,500	95,500
FUND BALANCE - BEGINNING	0	0	0	0	175,000	175,000	245,000	303,015
FUND BALANCE - ENDING	0	0	0	175,000	245,000	303,015	336,500	398,515

RDA SUCCESSOR AGENCY (363)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
363-9091-305-01-00 INVESTMENT EARNINGS	3,024	261	1,013	621	500	956	500	500
363-9091-301-10-065 PROPERTY TAXES	161,311	188,600	136,523	125,000	250,000	250,000	250,000	250,000
363-9091-305-13-17 COWBOY MUSEUM	0	0	0	0	3,674	3,673	3,674	3,674
363-9091307-27-00 MISCELLANEOUS	5,000	0	0	0	0	0	0	0
Transfer from Fund 365	179,583	0	0	0	0	0	0	0
TOTAL REVENUES	348,918	188,861	137,536	125,621	254,174	254,629	254,174	254,174
EXPENDITURES								
SALARIES & BENEFITS								
363-9091-490-10-00 SALARIES	7,887	22,932	7,438	12,676	18,000	14,905	0	0
363-9091-490-14-01 RETIREMENT	1,483	5,643	2,567	5,975	9,000	8,132	0	0
363-9091-490-14-02 HEALTH INSURANCE	710	2,783	883	610	2,000	1,922	0	0
363-9091-490-14-03 WORKERS COMPENSATION INS	219	1,457	328	2,846	1,000	663	0	0
363-9091-490-14-04 SOCIAL SECURITY/MEDICARE	186	444	58	65	500	202	0	0
363-9091-490-14-05 LONG TERM DISABILITY INS	49	265	19	36	0	113	0	0
363-9091-490-14-06 STATE UNEMPLOYMENT	102	244	1	0	100	60	0	0
363-9091-490-14-06 DEFERRED COMPENSATION	311	492	136	233	0	742	0	0
363-9091-490-14-08 LIFE INSURANCE	31	15	17	26	500	80	0	0
* SALARIES & BENEFITS	10,978	34,275	11,447	22,467	31,100	26,819	0	0
OPERATIONS & MAINTENANCE								
363-9091-490-15-00 INSURANCE	6,000	12,000	12,000	6,000	6,600	6,600	6,600	6,600
363-9091-490-23-00 LEASES	12,000	12,000	12,000	12,000	12,000	12,000	6,000	6,000
363-9091-490-25-02 AUDIT	16,500	0	0	0	0	0	0	0
363-9091-490-25-03 CONTRACT SERVICES	10,419	83,697	53,728	38,420	200,300	199,964	237,400	237,400
363-9091-490-25-15 LANDSCAPING SERVICES	19,770	19,700	7,500	0	0	0	0	0
363-9091-490-27-06 GENERAL SUPPLIES	3	711	397	0	0	0	0	0
363-9091-490-3901 BAD DEBT - LOAN WRITEOFF	0	31,163	0	0	0	0	0	0
363-9091-490-53-02 INTEREST	0	96,307	155,529	0	0	0	0	0
* OPERATIONS & MAINTENANCE	64,692	255,578	241,154	56,420	218,900	218,564	250,000	250,000
TOTAL EXPENDITURES	75,670	289,853	252,601	78,887	250,000	245,383	250,000	250,000
REVENUES OVER (UNDER) EXPENDITURES	273,248	(100,992)	(115,065)	46,734	4,174	9,246	4,174	4,174
FUND BALANCE - BEGINNING	51,200	324,448	223,456	108,391	155,125	155,125	159,299	164,371
FUND BALANCE - ENDING	324,448	223,456	108,391	155,125	159,299	164,371	163,473	168,545

REDEVELOPMENT 2011 BONDS (364)

	2012/13 Projected	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
364-1910-305-01-00 INVESTMENT EARNINGS	1,593	1,210	6,663	220	2,000	8,323	1,000	1,000
364-9091-393-01-00 BOND PROCEEDS	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,593	1,210	6,663	220	2,000	8,323	1,000	1,000
364-9091-490-55-00 BOND ISSUE COSTS	0	0	0	0	0	0	0	0
CAPITAL PROJECTS								
BOND REFINANCING	0	0	0	0	0	0	0	1,364,238
EAST F STREET INFRASTRUCTURE	0	0	0	0	0	0	0	735,000
TOTAL EXPENDITURES	0	0	0	0	0	0	0	2,099,238
REVENUES OVER (UNDER) EXPENDITURES	1,593	1,210	6,663	220	2,000	8,323	1,000	(2,098,238)
FUND BALANCE - BEGINNING	2,085,542	2,087,135	2,088,345	2,095,008	2,095,228	2,095,228	2,097,228	2,103,551
FUND BALANCE - ENDING	2,087,135	2,088,345	2,095,008	2,095,228	2,097,228	2,103,551	2,098,228	5,313

REDEVELOPMENT DEBT SERVICE (460)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
460-9091-305-01-00 INVESTMENT EARNINGS	46,559	40,493	49,009	75,785	30,000	48,057	30,000	30,000
460-9091-399-090 TRANSFER IN	0	0	0	0	0	0	0	0
460-9091-301-010-065 PROPERTY TAXES	1,622,343	1,531,950	1,462,325	1,795,578	1,685,540	1,634,959	1,685,540	1,685,540
BOND PROCEEDS	10,823	0	0	0	0	0	0	0
TOTAL REVENUES	1,679,725	1,572,443	1,511,334	1,871,363	1,715,540	1,683,016	1,715,540	1,715,540
EXPENDITURES								
REDEVELOPMENT AGENCY OPERATIONS & MAINTENANCE								
460-9091-490-25-03 OTHER PROFESSIONAL FEES	18,480	0	0	0	0	0	0	0
DEBT SERVICE								
460-9091-490-51-01 PRINCIPAL	465,000	485,000	510,000	540,000	510,000	565,000	510,000	510,000
460-9091-490-51-02 INTEREST	1,223,230	1,084,508	1,020,013	1,149,264	1,175,540	1,119,664	1,175,540	1,175,540
** REDEVELOPMENT AGENCY	1,706,710	1,569,508	1,530,013	1,689,264	1,685,540	1,684,664	1,685,540	1,685,540
REDEVELOPMENT HOUSING DEBT SERVICE								
460-9092-490-51-01 PRINCIPAL	0	0	0	0	0	0	0	0
460-9092-490-51-02 INTEREST	0	0	0	0	0	0	0	0
** REDEVELOPMENT HOUSING	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,706,710	1,569,508	1,530,013	1,689,264	1,685,540	1,684,664	1,685,540	1,685,540
REVENUES OVER (UNDER) EXPENDITURES	(26,985)	2,935	(18,679)	182,099	30,000	(1,648)	30,000	30,000
FUND BALANCE - BEGINNING	2,402,535	2,375,550	2,378,485	2,359,806	2,541,905	2,541,905	2,571,905	2,540,257
FUND BALANCE - ENDING	2,375,550	2,378,485	2,359,806	2,541,905	2,571,905	2,540,257	2,601,905	2,570,257
Fund Balance	2,375,550	2,378,485	2,359,806	2,541,905		2,540,257		
Less Restricted Reserve	(1,739,620)	(1,713,263)	(1,713,262)	(1,713,262)		(1,757,550)		
Unreserved Balance	<u>635,930</u>	<u>665,222</u>	<u>646,544</u>	<u>828,643</u>		<u>782,707</u>		

RESTRICTED RESERVE

US BANK - 1997 BONDS	613,619	652,592
US BANK - 2004 BONDS	775,224	777,730
US BANK - 2011 BONDS	198,900	199,014
US BANK - 2011 BONDS	127,500	127,571
US BANK - MARKET VALUATION	643	643
	<u>1,715,886</u>	<u>1,757,550</u>
	2,624	
FUND BALANCE	(18,188,645)	(18,060,738)
DUE TO EQUIP REPLACEMENT	106,738	95,991
DUE TO - PARKS	374,272	344,570
DUE TO - STORM DRAIN	374,272	344,570
DUE TO - WATER CAPITAL REPLACEMENT	748,544	689,140
INTEREST PAYABLE	95,771	95,771
1997 BONDS	4,855,000	4,855,000
2004 BONDS	11,045,000	11,045,000
2011 TAX ALLOCATION	2,550,000	2,550,000
2011 TAXABLE	820,000	820,000
ORIGINAL ISSUE DISCOUNT	(207,685)	(207,685)
DEFF LOSS ONN REFUNDING	<u>(31,362)</u>	<u>(31,362)</u>
TOTAL	<u>20,730,550</u>	<u>20,600,995</u>
NET FUND BALANCE	2,541,905	2,540,257
	0	0

FIRE STATION DEBT SERVICE (465)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
465-1910-305-01-00 INVESTMENT EARNINGS	15	5,080	6,932	316	500	348	500	500
465-2210-399-09-00 TRANSFER IN	171,000	177,000	180,000	170,000	160,000	160,000	160,000	160,000
BOND PROCEEDS	0	0	2,329,672	0	0	0	0	0
TOTAL REVENUES	171,015	182,080	2,516,604	170,316	160,500	160,348	160,500	160,500
EXPENDITURES								
OPERATIONS & MAINTENANCE								
465-2210-422-25-03 OTHER PROFESSIONAL FEES	7,926	3,525	2,975	2,114	0	0	0	0
DEBT SERVICE								
465-2210-422-46-01 BOND ISSUE COSTS	0	0	84,752	0	0	0	0	0
465-2210-422-51-01 PRINCIPAL	60,000	65,000	65,000	2,521,103	84,438	84,438	84,438	84,438
465-2210-422-51-02 INTEREST	115,083	113,567	110,073	111,354	76,767	76,767	76,767	76,767
TOTAL EXPENDITURES	183,009	182,092	262,800	2,634,571	161,205	161,205	161,205	161,205
REVENUES OVER (UNDER) EXPENDITURES	(11,994)	(12)	2,253,804	(2,464,255)	(705)	(857)	(705)	(705)
FUND BALANCE - BEGINNING	315,199	303,205	303,193	2,556,997	92,742	92,742	92,037	91,885
FUND BALANCE - ENDING	303,205	303,193	2,556,997	92,742	92,037	91,885	91,332	91,180

2015 PENSION BONDS DEBT SERVICE (467)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
465-1910-305-01-00 INVESTMENT EARNINGS	0	0	46	276	100	314	100	100
467-1910-307-27-00 FEES	0	0	179,440	578,419	614,424	595,594	632,343	632,343
BOND PROCEEDS	0	0	3,927,100	0	0	0	0	0
TOTAL REVENUES	0	0	4,106,586	578,695	614,524	595,908	632,443	632,443
EXPENDITURES								
OPERATIONS & MAINTENANCE								
467-1910-419-25-03 OTHER PROFESSIONAL FEES	0	0	0	1,650	1,650	1,650	1,650	1,650
DEBT SERVICE								
467-1910-419-51-01 PRINCIPAL	0	0	3,908,099	439,500	478,000	478,000	518,700	518,700
467-1910-419-51-02 INTEREST	0	0	41,235	153,728	134,670	134,670	113,960	113,960
467-1910-419-46-01 BOND ISSUANCE COST	0	0	119,790	0	0	0	0	0
TOTAL EXPENDITURES	0	0	4,069,124	594,878	614,320	614,320	634,310	634,310
REVENUES OVER (UNDER) EXPENDITURES	0	0	37,462	(16,183)	204	(18,412)	(1,867)	(1,867)
FUND BALANCE - BEGINNING	0	0	0	37,462	21,279	21,279	21,483	2,867
FUND BALANCE - ENDING	0	0	37,462	21,279	21,483	2,867	19,616	1,000

DENTAL INSURANCE FUND (510)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
510-1910-305-01-00 INVESTMENT EARNINGS	0	68	82	159	60	324	60	60
510-1910-307-27-00 FEES	56,587	52,670	50,163	55,914	55,000	55,860	55,000	55,000
TOTAL REVENUES	56,587	52,738	50,245	56,073	55,060	56,184	55,060	55,060
OPERATIONS & MAINTENANCE								
510-1910-419-25-03 CONTRACT SERVICES	5,462	5,441	4,574	5,347	4,500	4,212	4,500	4,500
510-1910-419-36-01 INSURANCE CLAIMS	49,138	40,733	42,138	35,708	50,000	41,406	50,000	50,000
* OPERATIONS & MAINTENANCE	54,600	46,174	46,712	41,055	54,500	45,618	54,500	54,500
TOTAL EXPENDITURES	54,600	46,174	46,712	41,055	54,500	45,618	54,500	54,500
REVENUES OVER (UNDER) EXPENDITURES	1,987	6,564	3,533	15,018	560	10,566	560	560
FUND BALANCE - BEGINNING	5,197	7,184	13,748	17,281	32,299	32,299	32,859	42,865
FUND BALANCE - ENDING	7,184	13,748	17,281	32,299	32,859	42,865	33,419	43,425

EMPLOYEE FLEXIBLE SEPENDING ACCOUNT FUND (512)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
512-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0	0
512-1910-307-27-00 FEES	0	0	0	8,750	18,200	13,554	18,200	18,200
TOTAL REVENUES	0	0	0	8,750	18,200	13,554	18,200	18,200
OPERATIONS & MAINTENANCE								
512-1910-419-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0	0
512-1910-419-36-01 INSURANCE CLAIMS	0	0	0	7,984	18,200	14,032	18,200	18,200
* OPERATIONS & MAINTENANCE	0	0	0	7,984	18,200	14,032	18,200	18,200
TOTAL EXPENDITURES	0	0	0	7,984	18,200	14,032	18,200	18,200
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	766	0	(478)	0	0
FUND BALANCE - BEGINNING	0	0	0	0	766	766	766	766
FUND BALANCE - ENDING	0	0	0	766	766	288	766	766

RISK MANAGEMENT FUND (515)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
515-1910-305-01-00 INVESTMENT EARNINGS	0	248	287	736	200	983	200	200
515-1910-307-27-00 ANNUAL CHARGE	100,000	100,000	108,133	109,106	100,000	109,106	109,106	109,106
TOTAL REVENUES	100,000	100,248	108,420	109,842	100,200	110,089	109,306	109,306
OPERATIONS & MAINTENANCE								
515-1910-419-15-00 LIABILITY INSURANCE	66,689	58,540	56,645	67,507	110,000	155,114	110,000	110,000
515-1910-419-25-03 OTHER PROFESSIONAL FEES	0	0	0	0	0	1,875	0	0
* OPERATIONS & MAINTENANCE	66,689	58,540	56,645	67,507	110,000	156,989	110,000	110,000
TOTAL EXPENDITURES	66,689	58,540	56,645	67,507	110,000	156,989	110,000	110,000
REVENUES OVER (UNDER) EXPENDITURES	33,311	41,708	51,775	42,335	(9,800)	(46,900)	(694)	(694)
FUND BALANCE - BEGINNING	0	33,311	75,019	126,794	169,129	169,129	159,329	122,229
FUND BALANCE - ENDING	33,311	75,019	126,794	169,129	159,329	122,229	158,635	121,535

EMPLOYEE LIABILITY FUND (520)

Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
REVENUES								
520-1910-305-01-00 INVESTMENT EARNINGS	0	1,344	1,834	4,089	1,500	6,120	1,446	5,000
520-1910-307-27-00 ANNUAL LIABILITY CHARGE	31,250	31,250	31,250	28,720	31,250	28,720	28,720	28,720
520-1910-399-91-10 TRANSFER IN	0	400,000	400,000	400,000	300,000	300,000	300,000	300,000
TOTAL REVENUES	31,250	432,594	433,084	432,809	332,750	334,840	330,166	333,720
OPERATIONS & MAINTENANCE								
520-1910-419-10-00 SALARIES	0	99,781	172,394	171,368	315,620	363,831	150,000	150,000
520-1910-419-14-04 SOCIAL SECURITY/MEDICARE	0	1,450	2,225	1,510	2,900	2,743	1,500	1,500
520-1910-419-14-06 STATE UNEMPLOYMENT	0	0	126	1,692	1,700	1,132	1,000	1,000
* OPERATIONS & MAINTENANCE	0	101,231	174,745	174,570	320,220	367,706	152,500	152,500
TOTAL EXPENDITURES	0	101,231	174,745	174,570	320,220	367,706	152,500	152,500
REVENUES OVER (UNDER) EXPENDITURES	31,250	331,363	258,339	258,239	12,530	(32,866)	177,666	181,220
FUND BALANCE - BEGINNING	0	31,250	362,613	620,952	879,191	879,191	891,721	846,325
FUND BALANCE - ENDING	31,250	362,613	620,952	879,191	891,721	846,325	1,069,387	1,027,545

INFORMATION TECHNOLOGY FUND (525)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
525-1910-305-01-00 INVESTMENT EARNINGS	0	233	256	61	200	153	200	200
525-1910-307-27-00 ANNUAL CHARGE	31,250	31,250	31,250	144,220	146,750	144,220	164,100	189,100
TOTAL REVENUES	31,250	31,483	31,506	144,281	146,950	144,373	164,300	189,300
OPERATIONS & MAINTENANCE								
525-1910-419-25-03 OTHER PROFESSIONAL FEES	0	0	1,675	125,758	110,000	90,542	110,000	130,000
525-1910-419-25-12 SOFTWARE	0	0	0	7,556	10,000	6,020	10,000	10,000
* OPERATIONS & MAINTENANCE	0	0	1,675	133,314	120,000	96,562	120,000	140,000
CAPITAL OUTLAY								
525-1910-419-41-06 COMPUTER & RELATED EQUIP	0	0	0	2,702	15,000	9,070	25,000	60,000
525-1910-419-41-05 MACHINERY & EQUIP	0	8,736	61,284	24,728	0	0	0	0
* CAPITAL OUTLAY	0	8,736	61,284	27,430	15,000	9,070	25,000	60,000
TOTAL EXPENDITURES	0	8,736	62,959	160,744	135,000	105,632	145,000	200,000
REVENUES OVER (UNDER) EXPENDITURES	31,250	22,747	(31,453)	(16,463)	11,950	38,741	19,300	(10,700)
FUND BALANCE - BEGINNING	0	31,250	53,997	22,544	6,081	6,081	18,031	44,822
FUND BALANCE - ENDING	31,250	53,997	22,544	6,081	18,031	44,822	37,331	34,122

VEHICLE REPLACEMENT FUND (530)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
530-1910-305-01-00 INVESTMENT EARNINGS	0	401	718	1,101	500	922	500	500
530-1910-307-27-00 ANNUAL CHARGE	50,000	50,000	50,000	50,702	50,000	50,702	50,000	50,000
TOTAL REVENUES	50,000	50,401	50,718	51,803	50,500	51,624	50,500	50,500
OPERATIONS & MAINTENANCE								
530-1910-419-25-03 OTHER PROFESSIONAL FEES	0	0	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	0	0	0		0	0	0	0
CAPITAL OUTLAY								
530-1910-419-41-09 VEHICLES	0	0	0	96,436	50,000	3,060	50,000	50,000
* CAPITAL OUTLAY	0	0	0	96,436	50,000	3,060	50,000	50,000
TOTAL EXPENDITURES	0	0	0	96,436	50,000	3,060	50,000	50,000
REVENUES OVER (UNDER) EXPENDITURES	50,000	50,401	50,718	(44,633)	500	48,564	500	500
FUND BALANCE - BEGINNING	0	50,000	100,401	151,119	106,486	106,486	106,986	155,050
FUND BALANCE - ENDING	50,000	100,401	151,119	106,486	106,986	155,050	107,486	155,550

PERS LIABILITY FUND (535)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
535-1910-305-01-00 INVESTMENT EARNINGS	0	1,741	3,290	7,440	2,500	14,447	2,500	2,500
535-1910-399-91-10 TRANSFER FROM GENERAL FUN	0	500,000	500,000	500,000	500,000	499,995	500,000	500,000
TOTAL REVENUES	0	501,741	503,290	507,440	502,500	514,442	502,500	502,500
OPERATIONS & MAINTENANCE								
535-1910-419-14-01 RETIREMENT	0	0	0	0	0	0	0	0
535-1910-419-25-03 OTHER PROFESSIONAL FEES	0	0	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	0	0	0	0	0	0	0	0
INTERFUND TRANSFERS								
535-1910-499-90-00 TRANSFERS OUT	0	0	0	0	100,000	0	200,000	100,000
TOTAL EXPENDITURES	0	0	0	0	100,000	0	200,000	100,000
REVENUES OVER (UNDER) EXPENDITURES	0	501,741	503,290	507,440	402,500	514,442	302,500	402,500
FUND BALANCE - BEGINNING	0	0	501,741	1,005,031	1,512,471	1,512,471	1,914,971	2,026,913
FUND BALANCE - ENDING	0	501,741	1,005,031	1,512,471	1,914,971	2,026,913	2,217,471	2,429,413

FACILITY MAINTENANCE FUND (540)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
540-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	40	1,500	2,372	473	473
540-1910-399-91-10 TRANSFER FROM GENERAL FUN	0	0	0	250,000	700,000	700,000	150,000	150,000
TOTAL REVENUES	0	0	0	250,040	701,500	702,372	150,473	150,473
OPERATIONS & MAINTENANCE								
540-1910-419-25-03 OTHER PROFESSIONAL FEES	0	0	0	6,600	35,000	0	0	0
* OPERATIONS & MAINTENANCE	0	0	0	6,600	35,000	0	0	0
CAPITAL OUTLAY								
540-1910-419-41-05 MACHINERY AND EQUIPMENT				8,700	111,000	25,427	0	85,573
540-1910-419-41-04 IMPROVEMENTS TO BUILDINGS				0	25,000	0	0	0
* CAPITAL OUTLAY	0	0	0	8,700	136,000	25,427	0	85,573
TOTAL EXPENDITURES	0	0	0	15,300	171,000	25,427	0	85,573
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	234,740	530,500	676,945	150,473	64,900
FUND BALANCE - BEGINNING	0	0	0	0	234,740	234,740	765,240	911,685
FUND BALANCE - ENDING	0	0	0	234,740	765,240	911,685	915,713	976,585

POLICE EQUIPMENT FUND (545)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
545-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	150	150
545-2110-399-92-13 TRANSFER FROM POLICE RESERV	0	0	0	0	0	0	5,558	5,558
545-2110-399-93-42 TRANSFER FROM EQUIPMENT FU	0	0	0	0	0	0	55,000	55,000
545-2110-306-07-00 FEDERAL GRANT	0	0	0	0	0	0	4,200	4,200
TOTAL REVENUES	0	0	0	0	0	0	64,908	64,908
OPERATIONS & MAINTENANCE								
545-2110-421-25-03 OTHER PROFESSIONAL FEES	0	0	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	0	0	0	0	0	0	0	0
CAPITAL OUTLAY								
545-2110-421-41-05 MACHINERY AND EQUIPMENT				0	0	0	46,600	46,600
545-2110-421-41-04 IMPROVEMENTS TO BUILDINGS				0	0	0	0	0
* CAPITAL OUTLAY	0	0	0	0	0	0	46,600	46,600
TOTAL EXPENDITURES	0	0	0	0	0	0	46,600	46,600
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	0	0	18,308	18,308
FUND BALANCE - BEGINNING	0	0	0	0	0	0	0	0
FUND BALANCE - ENDING	0	0	0	0	0	0	18,308	18,308
BODY ARMOR							10,000	10,000
CAMERAS							13,000	13,000
RIFLES							9,000	9,000
CRADLE POINT							7,500	7,500
BALLISTIC HELMETS							4,100	4,100
BODY WIRE							3,000	3,000
							46,600	46,600

SOLID WASTE MANAGEMENT FUND (613)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
613-1910-305-01-00 INVESTMENT EARNINGS	32	117	146	319	175	423	103	103
613-1910-302-04-03 RECYCLE PAYMENTS	2,102	2,596	20,060	6,442	6,000	2,500	0	0
TOTAL REVENUES	2,134	2,713	20,206	6,761	6,175	2,923	103	103
EXPENDITURES								
613-1910-419-25-15 ADMINISTRATION	0	0	0	2,500	5,000	0	5,000	5,000
INTERFUND TRANSFERS								
613-1910-499-90-00 TRANSFERS OUT	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	2,500	5,000	0	5,000	5,000
REVENUES OVER (UNDER) EXPENDITURES	2,134	2,713	20,206	4,261	1,175	2,923	(4,897)	(4,897)
FUND BALANCE - BEGINNING	21,170	23,304	26,017	46,223	50,484	50,484	51,659	53,407
FUND BALANCE - ENDING	23,304	26,017	46,223	50,484	51,659	53,407	46,762	48,510

SEWER SRF LOAN RESERVE FUND (620)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
620-1910-305-01-00 INVESTMENT EARNINGS	0	0	278	1,868	1,200	3,311	1,200	1,200
620-9999-399-06-22 TRANSFER IN	0	116,508	116,508	116,508	116,508	116,508	116,508	116,508
TOTAL REVENUES	0	116,508	116,786	118,376	117,708	119,819	117,708	117,708
EXPENDITURES								
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	0	116,508	116,786	118,376	117,708	119,819	117,708	117,708
FUND BALANCE - BEGINNING	0	0	116,508	233,294	351,670	351,670	469,378	471,489
FUND BALANCE - ENDING	0	116,508	233,294	351,670	469,378	471,489	587,086	589,197

SEWER CAPITAL REPLACEMENT FUND (621)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17	2016/17	2017/18	2017/18
					Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
REVENUES								
621-1910-305-01-00 INVESTMENT EARNINGS	0	0	5,047	18,141	13,500	29,393	13,500	13,500
621-9999-399-06-22 TRANSFER FROM SEWER FUND	0	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL REVENUES	0	0	2,005,047	2,018,141	2,013,500	2,029,393	2,013,500	2,013,500
EXPENDITURES								
621-4151-444-41-02 IMPROVEMENTS TO LAND	0	0	0	0	3,745	3,745	5,000	5,000
621-4151-444-41-03 BUILDING IMPROVEMENTS	0	0	0	0	25,000	2,811	25,000	25,000
621-4151-444-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	82,000	37,063	55,000	55,000
621-4151-444-41-06 COMPUTER AND RELATED EQUIP	0	0	0	0	16,000	2,969	10,000	10,000
621-4152-444-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	0	0	60,000	60,000
621-4152-444-41-06 COMPUTER AND RELATED EQUIP	0	0	0	968	43,500	884	10,000	10,000
621-4152-444-41-09 VEHICLES	0	0	110,898	45,302	0	0	185,000	185,000
CP1516 SEWER RIVER CROSSING	0	0	563	19,514	150,000	55,196	1,210,000	1,304,804
CP1517 SIERRA & D LIFT STATION - DESIGN/CONST	0	0	50,063	118,044	1,352,270	1,177,255	0	0
CP1518 LIFT STATIONS (2) TRANSMISSIONS	0	0	0	30,041	0	0	0	0
CP1520 UPGRADE RADIOS FOR SCADA	0	0	15,687	0	9,313	0	5,000	5,000
CP1522 CROSS CONNECTION INFILTRATION SURVEY	0	0	0	4,454	0	0	0	0
CP1523 WWTP - REBUILD HEADWORKS SCREENS	0	0	23,923	150,186	9,891	0	0	0
CP1524 WWTP - REHABILITATE DRYING BED #1	0	0	0	0	180,000	174,477	0	0
CP1525 BUILDING IMPROVEMENTS	0	0	0	0	5,500	0	5,500	11,000
CP1605 2ND STREET - C - E ST	0	0	0	15,982	74,018	74,018	0	0
CP1611 6" TRASH PUMPS	0	0	0	0	86,000	14,389	0	0
CP1612 56 W F LIFT STATION IMPROVEMENTS	0	0	0	0	12,000	0	0	12,000
CP1613 SIERRA AVE - STORM DRAIN	0	0	0	26,688	0	0	0	0
CP1614 OAK STREET BACKWATER	0	0	0	0	8,500	395	0	0
CP1615 DRYWELL REHAB (3)	0	0	0	0	90,000	86,150	60,000	63,850
CP1616 BLANKENSHIP DRYWELL	0	0	0	0	12,000	0	12,000	0
CP1702 CLARIFIER #1 REHAB	0	0	0	0	225,000	135,856	0	89,144
CP1703 GENERATOR - AERATION BASIN	0	0	0	0	500,000	0	0	500,000
CP1704 DEWATERING PRESS	0	0	0	0	700,000	17,925	0	682,075
CP1705 OAK STREET STORM CHECK VALVE	0	0	0	0	25,000	0	0	0
CP1711 STORM STATION #7 REHAB	0	0	0	0	96,000	61,562	0	34,438
CP1717 KIMBALL TRUNK LINE	0	0	0	0	40,000	0	0	40,000
CP1729 C STREET - YOSEMITE TO FIRST	0	0	0	0	110,000	0	0	110,000
CP1802 LOWER OAK TRUNK LINE ASSESSMENT	0	0	0	0	0	0	73,000	73,000
CP1803 S. WILLOWOOD REPLACEMENT	0	0	0	0	0	0	360,000	360,000
CP1804 HOLLENBECK CONTROL CABINET REPLACE	0	0	0	0	0	0	60,000	60,000
CP1805 FIRST STREET E TO F SEWER MAIN REPLACE	0	0	0	0	0	0	100,000	100,000
CP1813 CORP YARD REHAB	0	0	0	0	0	0	0	200,000
CP1817 WWTP - REHABILITATE DRYING BED #1	0	0	0	0	0	0	0	140,000
TOTAL EXPENDITURES	0	0	201,134	411,179	3,855,737	1,844,695	2,235,500	4,135,311
REVENUES OVER (UNDER) EXPENDITURES	0	0	1,803,913	1,606,962	(1,842,237)	184,698	(222,000)	(2,121,811)
FUND BALANCE - BEGINNING	0	0	0	1,803,913	3,410,875	3,410,875	1,568,638	3,595,573
FUND BALANCE - ENDING	0	0	1,803,913	3,410,875	1,568,638	3,595,573	1,346,638	1,473,762

SEWER SANITATION FUND (622)**SUMMARY OF REVENUES AND EXPENDITURES**

Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
REVENUES								
622-1910-305-01-00 INVESTMENT EARNINGS	2,046	16,976	19,066	17,103	15,000	29,467	15,000	15,000
622-4152-306-13-00 WORKERS COMP REIMBURSE	0	0	0	0	0	0	0	0
622-4152-308-05-00 SEWER CONNECTION-INSTALL	42,811	44,775	41,878	64,344	36,000	53,768	40,000	40,000
622-4152-308-06-00 SEWER MAINTENANCE & OPERA	4,018,045	4,358,919	5,256,944	6,106,726	6,800,000	6,400,054	6,550,000	6,910,000
622-4152-308-07-00 MISCELLANEOUS REVENUE	13,150	6,735	0	0	6,700	0	0	0
399-90-00 TRANSFERS IN	0	0	291,383	0	0	0	0	0
TOTAL REVENUES	4,076,052	4,427,405	5,609,271	6,188,173	6,857,700	6,483,289	6,605,000	6,965,000
EXPENDITURES - BY DIVISION								
STORM DRAINS	13,831	16,464	29,380	26,496	54,000	21,671	54,000	54,000
WW CONTROL PLANT	1,031,697	1,100,965	959,888	1,157,293	1,377,210	1,212,454	1,417,748	1,391,572
SEWER LINE MAINTENANCE	960,070	871,158	952,838	1,061,139	1,130,067	970,188	1,186,024	1,315,559
SEWER ADMINISTRATION	492,937	473,659	483,269	525,866	603,043	553,286	620,928	663,346
CP1008 - DAVITT AVE - PHASE 1	0	10,000	0	0	0	0	0	0
DEBT SERVICE								
51-01 PRINCIPAL	130,000	135,000	0	161,605	161,680	169,514	170,613	170,613
51-02 INTEREST	80,244	74,394	65,500	32,138	25,112	19,847	15,805	15,805
53-01 PRINCIPAL (SRF LOAN)	0	0	0	171,008	262,361	262,361	361,580	361,580
53-02 INTEREST (SRF Loan)	325,065	329,200	302,717	331,375	322,903	322,903	316,343	316,343
TRANSFER TO SRF RESERVE FUND	0	116,508	116,508	116,508	116,508	116,508	116,508	116,508
TRANSFER TO SEWER CAPITAL REPLACEMENT FUNE	0	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
CAPITAL INVESTMENTS NET OF LOAN PROCEEDS	(810,528)	(17,512)	554,167	119,100	0	0	0	0
TOTAL EXPENDITURES	2,223,316	3,109,836	5,464,267	5,702,528	6,052,884	5,648,732	6,259,549	6,405,326
REVENUES OVER (UNDER) EXPENDITURES	1,852,736	1,317,569	145,004	485,645	804,816	834,557	345,451	559,674
FUND BALANCE - BEGINNING (UNRESTRICTED)	(182,125)	1,670,611	2,988,180	3,133,184	3,618,829	3,618,829	4,423,645	4,453,386
FUND BALANCE - ENDING (UNRESTRICTED)	1,670,611	2,988,180	3,133,184	3,618,829	4,423,645	4,453,386	4,769,096	5,013,060
FUND BALANCE	11,628,415	12,475,422	12,627,514	11,507,380		14,323,291		
INVESTMENT IN CAPITAL ASSETS	(9,957,804)	(9,487,242)	(9,640,638)	(7,888,551)		(7,970,980)		
FUND BALANCE (UNRESTRICTED)	1,670,611	2,988,180	2,986,876	3,618,829		6,352,311		

SEWER SANITATION FUND (622)

					0		2017/18	2017/18
	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	Adopted	Proposed
STORM DRAINS (4150)					Adopted	Unaudited	Preliminary	Final
Account/Description	Actual	Actual	Actual	Actual	Budget		Budget	Budget
OPERATIONS & MAINTENANCE								
622-4150-444-20-01 ELECTRIC	5,331	5,266	7,025	8,522	8,000	8,390	8,000	8,000
622-4150-444-24-01 BUILDINGS	0	0	0	0	3,000	0	3,000	3,000
622-4150-444-25-03 CONTRACT SERVICES	6,445	10,114	18,841	12,917	30,000	9,573	30,000	30,000
622-4150-444-27-06 GENERAL SUPPLIES	2,055	1,084	679	2,222	10,000	485	10,000	10,000
622-4150-444-27-09 WEED ABATEMENT	0	0	2,835	2,835	3,000	3,223	3,000	3,000
* OPERATIONS & MAINTENANCE	13,831	16,464	29,380	26,496	54,000	21,671	54,000	54,000
TOTAL	13,831	16,464	29,380	26,496	54,000	21,671	54,000	54,000

SEWER SANITATION FUND (622) WW CONTROL PLANT (4151) Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17		2017/18	2017/18
					Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
622-4151-444-10-00 SALARIES	237,656	307,095	184,201	257,687	336,606	299,904	326,295	294,456
622-4151-444-11-00 OVERTIME SALARIES	11,576	4,750	79	129	1,000	115	1,000	1,000
622-4151-444-12-00 SALARIES - PART-TIME	31,171	12,488	43,339	24,423	0	0	0	0
622-4151-444-14-01 RETIREMENT	67,764	56,487	42,997	66,383	84,766	72,663	79,517	77,268
622-4151-444-14-02 HEALTH INSURANCE	54,823	64,537	38,380	53,772	81,182	65,589	73,480	63,899
622-4151-444-14-03 WORKERS COMPENSATION INS	31,052	33,124	36,387	42,584	52,056	42,660	56,905	51,024
622-4151-444-14-04 SOCIAL SECURITY/MEDICARE	4,848	5,133	5,792	4,913	5,278	3,609	4,642	4,055
622-4151-444-14-05 LONG TERM DISABILITY INS.	0	0	0	583	641	652	673	156
622-4151-444-14-06 STATE UNEMPLOYMENT	3,420	3,511	3,200	3,240	2,604	2,710	2,604	2,257
622-4151-444-14-08 LIFE INSURANCE	404	312	194	403	532	446	532	357
* SALARIES & BENEFITS	442,714	487,437	354,569	454,117	564,665	488,348	545,648	494,472
OPERATIONS & MAINTENANCE								
622-4151-444-16-01 TRAVEL	0	2	0	0	500	0	500	500
622-4151-444-16-02 TRAINING	173	123	479	957	1,500	1,114	1,500	1,500
622-4151-444-16-04 CONFERENCES	288	0	75	25	3,700	200	3,000	3,000
622-4151-444-16-05 MEMBERSHIPS	535	102	694	1,619	2,600	2,757	2,600	2,600
622-4151-444-20-01 ELECTRIC	336,930	302,271	287,571	287,450	330,000	282,051	330,000	330,000
622-4151-444-20-03 TELEPHONE	0	0	0	0	500	115	500	500
622-4151-444-20-04 CELL PHONES	1,002	1,274	1,749	3,556	3,500	4,505	5,000	5,000
622-4151-444-24-01 BUILDINGS MAINT	0	8,078	2,314	469	10,000	5,163	10,000	10,000
622-4151-444-24-02 EQUIPMENT MAINT	37,568	85,151	52,110	81,090	73,500	83,154	100,000	125,000
622-4151-444-24-03 VEHICLES MAINTENANCE	3,642	5,183	3,289	6,669	10,000	5,236	10,000	10,000
622-4151-444-25-03 CONTRACT SERVICES	117,594	102,337	155,039	196,252	250,000	249,099	300,000	300,000
622-4151-444-25-09 TECHNOLOGY SUPPORT	256	1,941	1,926	4,325	6,645	0	5,000	5,000
622-4151-444-25-16 UNIFORM/LAUNDRY SERVICE	4,382	5,203	3,230	3,007	4,600	3,391	4,600	4,600
622-4151-444-26-01 FUEL & OIL	4,374	3,678	3,931	4,905	8,000	7,616	8,000	8,000
622-4151-444-27-01 OFFICE SUPPLIES	1,147	2,055	2,419	2,079	3,000	1,155	3,000	3,000
622-4151-444-27-06 GENERAL SUPPLIES	80,263	92,644	32,720	55,447	88,100	72,359	70,000	70,000
622-4151-444-27-09 WEED ABATEMENT	0	0	7,560	7,560	11,000	721	10,000	10,000
622-4151-444-29-00 POSTAGE	97	154	16	450	400	470	400	400
* OPERATIONS & MAINTENANCE	588,251	610,196	555,122	655,860	807,545	719,106	864,100	889,100
CAPITAL OUTLAY								
622-4151-444-41-02 IMPROVEMENTS TO LAND	0	0	0	8,949	0	0	0	0
622-4151-444-41-04 IMPROVEMENTS TO BUILDINGS	0	0	0	7,175	0	0	0	0
622-4151-444-41-05 MACHINERY AND EQUIPMENT	732	0	29,117	17,669	0	0	0	0
622-4151-444-41-06 COMPUTER AND RELATED EQUIP	0	3,332	21,080	8,523	0	0	0	0
* CAPITAL OUTLAY	732	3,332	50,197	42,316	0	0	0	0
INTER DEPARTMENTAL CHARGES								
622-4151-444-80-06 INFORMATION TECH CHARGE	0	0	0	5,000	5,000	5,000	8,000	8,000
TOTAL	1,031,697	1,100,965	959,888	1,157,293	1,377,210	1,212,454	1,417,748	1,391,572

SEWER SANITATION FUND (622) SEWER LINE MAINTENANCE (4152) Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17		2017/18	2017/18
					Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
SALARIES & BENEFITS								
622-4152-444-10-00 SALARIES	408,648	346,738	436,398	459,402	429,372	432,113	420,158	488,972
622-4152-444-11-00 OVERTIME SALARIES	19,601	24,788	26,009	23,340	30,000	33,652	30,000	30,000
622-4152-444-13-00 CONTRACT EMPL. SALARIES	2,079	0	0	0	0	0	0	0
622-4152-444-14-01 RETIREMENT	86,475	63,891	69,874	138,710	144,118	141,875	150,491	166,945
622-4152-444-14-02 HEALTH INSURANCE	89,147	87,332	84,118	99,300	90,282	93,613	90,323	103,363
622-4152-444-14-03 WORKERS COMPENSATION INS	48,703	44,872	54,276	63,830	56,749	56,051	60,618	75,309
622-4152-444-14-04 SOCIAL SECURITY/MEDICARE	9,170	6,027	5,660	5,995	7,345	5,690	5,425	6,288
622-4152-444-14-05 LONG TERM DISABILITY INS.	33	151	712	942	876	697	901	977
622-4152-444-14-06 STATE UNEMPLOYMENT	4,498	3,108	3,234	3,537	3,038	3,022	2,930	3,472
622-4152-444-14-08 LIFE INSURANCE	659	480	728	832	637	641	778	833
* SALARIES & BENEFITS	669,013	577,387	681,009	795,888	762,417	767,354	761,624	876,159
OPERATIONS & MAINTENANCE								
622-4152-444-16-01 TRAVEL	665	2	29	0	1,000	0	0	0
622-4152-444-16-02 TRAINING	2,330	230	835	863	5,000	1,133	5,500	5,500
622-4152-444-16-04 CONFERENCES	85	0	0	0	450	0	0	0
622-4152-444-16-05 MEMBERSHIPS	160	148	0	420	300	121	450	450
622-4152-444-20-01 ELECTRIC	29,067	30,086	37,473	39,962	40,000	41,422	40,000	40,000
622-4152-444-20-03 TELEPHONE	598	581	635	465	1,200	139	1,200	1,200
622-4152-444-20-04 CELL PHONES	2,454	3,261	4,572	6,398	6,000	7,865	7,500	7,500
622-4152-444-23-00 LEASES	1,691	1,425	3,416	3,234	3,600	1,728	3,600	3,600
622-4152-444-24-03 VEHICLES MAINTENANCE	14,261	12,822	23,863	27,523	20,000	19,657	15,000	25,000
622-4152-444-25-03 CONTRACT SERVICES	173,024	128,382	83,158	101,707	195,000	51,164	261,500	261,500
622-4152-444-25-12 SOFTWARE	0	0	0	0	8,500	0	8,500	8,500
622-4152-444-25-16 LAUNDRY/UNIFORM SERVICE	3,183	2,430	2,005	2,340	3,600	3,235	3,600	3,600
622-4152-444-26-01 FUEL & OIL	18,837	29,569	18,551	19,613	24,000	19,121	20,000	20,000
622-4152-444-27-01 OFFICE SUPPLIES	804	292	847	1,030	2,000	1,132	1,500	1,500
622-4152-444-27-06 GENERAL SUPPLIES	19,320	22,478	26,631	38,581	35,000	34,117	30,000	30,000
622-4152-444-29-00 POSTAGE	0	0	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	266,479	231,706	202,015	242,136	345,650	180,834	398,350	408,350
CAPITAL OUTLAY								
622-4152-444-41-03 BUILDING IMPROVEMENTS	0	171	8,457	0	0	0	0	0
622-4152-444-41-05 MACHINERY AND EQUIPMENT	8,822	50,683	22,708	0	0	0	0	0
622-4152-444-41-06 COMPUTER AND RELATED EQUIP	10,256	5,711	33,149	0	0	0	0	0
* CAPITAL OUTLAY	19,078	56,565	64,314	0	0	0	0	0
INTER DEPARTMENTAL CHARGES								
622-4152-444-80-03 FACILITY MAINTENANCE CHARGE	5,500	5,500	5,500	7,000	7,000	7,000	8,050	8,050
622-4152-444-80-06 INFORMATION TECH CHARGE	0	0	0	16,115	15,000	15,000	18,000	23,000
* INTER DEPARTMENTAL CHARGES	5,500	5,500	5,500	23,115	22,000	22,000	26,050	31,050
TOTAL	960,070	871,158	952,838	1,061,139	1,130,067	970,188	1,186,024	1,315,559

SEWER SANITATION FUND (622) SEWER ADMINISTRATION (4153) Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17		2017/18	2017/18
					Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
SALARIES & BENEFITS								
622-4153-444-10-00 SALARIES	149,414	156,371	150,559	174,957	188,881	188,641	189,748	196,777
622-4153-444-12-00 SALARIES - PART-TIME	3,215	5,379	7,376	7,972	0	15	0	0
622-4153-444-14-01 RETIREMENT	35,560	30,335	33,832	60,994	64,450	55,752	59,431	60,939
622-4153-444-14-02 HEALTH INSURANCE	21,734	24,976	25,189	32,300	35,364	31,106	27,883	36,761
622-4153-444-14-03 WORKERS COMPENSATION INS	3,319	3,461	6,136	8,089	8,087	6,992	9,185	9,185
622-4153-444-14-04 SOCIAL SECURITY/MEDICARE	2,194	2,210	2,056	2,420	2,897	2,389	3,372	3,314
622-4153-444-14-05 LONG TERM DISABILITY INS.	649	637	663	855	891	788	914	958
622-4153-444-14-06 STATE UNEMPLOYMENT	1,424	1,166	1,161	1,345	1,237	1,408	1,345	1,345
622-4153-444-14-07 DEFERED COMPENSATION	2,544	4,032	4,020	4,220	4,421	4,278	4,439	4,456
622-4153-444-14-08 LIFE INSURANCE	577	508	504	551	560	486	560	560
* SALARIES & BENEFITS	220,630	229,075	231,496	293,703	306,788	291,855	296,877	314,295
OPERATIONS & MAINTENANCE								
622-4153-444-15-00 LIABILITY INSURANCE	53,000	67,192	66,874	56,847	61,850	61,774	65,561	65,561
622-4153-444-16-02 TRAINING	15	235	140	1,155	2,000	118	2,000	2,000
622-4153-444-16-05 MEMBERSHIPS	222	168	261	113	1,000	172	1,000	1,000
622-4153-444-19-00 BANK/CC SERVICE CHARGES	1,000	10,781	14,957	17,429	20,000	20,110	20,000	20,000
622-4153-444-20-01 ELECTRIC	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
622-4153-444-20-03 TELEPHONE	2,030	3,500	3,500	3,500	3,500	3,500	3,500	3,500
622-4153-444-23-00 LEASES	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
622-4153-444-25-02 AUDIT	14,000	9,031	8,900	9,859	12,000	10,184	12,000	12,000
622-4153-444-25-03 CONTRACT SERVICES	62,357	20,080	28,797	16,795	45,000	24,589	67,000	92,000
622-4153-444-25-12 SOFTWARE	41,708	36,023	35,219	31,277	45,000	38,341	45,000	45,000
622-4153-444-27-01 OFFICE SUPPLIES	990	413	2,470	43	3,500	108	3,500	3,500
622-4153-444-27-06 GENERAL SUPPLIES	2,521	815	3,443	1,849	2,500	2,599	2,500	2,500
622-4153-444-29-00 POSTAGE	19,673	22,856	20,804	21,759	23,000	23,963	23,000	23,000
* OPERATIONS & MAINTENANCE	222,516	196,094	210,365	185,626	244,350	210,458	270,061	295,061
CAPITAL OUTLAY								
622-4153-444-41-05 MACHINERY AND EQUIPMENT	4,499	0	0	419	4,500	4,274	4,500	4,500
622-4153-444-41-06 COMPUTER AND RELATED EQUIP	1,725	4,034	1,152	389	1,800	1,094	1,800	1,800
* CAPITAL OUTLAY	6,224	4,034	1,152	808	6,300	5,368	6,300	6,300
INTER DEPARTMENTAL CHARGES								
622-4153-444-80-03 FACILITY MAINTENANCE CHARGE	5,500	5,500	5,500	6,000	6,000	6,000	6,600	6,600
622-4153-444-80-04 RISK MANAGEMENT CHARGE	16,049	16,049	16,049	16,049	16,049	16,049	16,049	16,049
622-4153-444-80-05 EMPLOYEE LIABILITY CHARGE	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015
622-4153-444-80-06 INFORMATION TECH CHARGE	8,977	9,866	5,666	10,639	10,515	10,515	12,000	12,000
622-4153-444-80-07 VEHICLE REPLACEMENT CHARGE	8,026	8,026	8,026	8,026	8,026	8,026	8,026	8,026
* INTER DEPARTMENTAL CHARGES	43,567	44,456	40,256	45,729	45,605	45,605	47,690	47,690
TOTAL	492,937	473,659	483,269	525,866	603,043	553,286	620,928	663,346

SEWER CAPITAL FACILITY FUND (623)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
623-1910-305-01-00 INVESTMENT EARNINGS	34	898	1,394	3,293	2,400	5,206	2,400	2,400
623-4159-307-14-03 SEWER LINES	155,624	96,115	129,601	102,155	80,000	66,221	80,000	80,000
623-4159-307-14-15 WASTEWATER TREATMENT	144,238	92,544	120,579	158,370	75,000	99,577	75,000	75,000
TOTAL REVENUES	299,896	189,557	251,574	263,818	157,400	171,004	157,400	157,400
EXPENDITURES								
CAPITAL OUTLAY								
CP1526 - SEWER MASTER PLAN	0	0	77,888	28,403	0	0	0	0
CP0711 - PUH REIMBURSEMENT	20,817	27,062	12,490	54,125	55,000	62,452	55,000	55,000
CP1408 - FCB HOMES REIMBURSEMENT	0	1,416	0	1,416	5,000	0	5,000	5,000
CP1714 - STORAGE BUILDING	0	0	0	0	35,000	19,486	0	0
TOTAL EXPENDITURES	20,817	28,478	90,378	83,944	95,000	81,938	60,000	60,000
REVENUES OVER (UNDER) EXPENDITURES	279,079	161,079	161,196	179,874	62,400	89,066	97,400	97,400
FUND BALANCE - BEGINNING	(208,024)	71,055	232,134	393,330	573,204	573,204	635,604	662,270
FUND BALANCE - ENDING	71,055	232,134	393,330	573,204	635,604	662,270	733,004	759,670

WATER CAPITAL REPLACEMENT FUND (624)

Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
REVENUES								
624-1910-305-01-00 INVESTMENT EARNINGS	0	0	2,963	12,067	9,500	18,514	9,500	9,500
624-9999-399-06-22 TRASFER FROM WATER FUND	0	0	1,840,920	1,600,000	1,600,000	600,000	600,000	1,000,000
TOTAL REVENUES	0	0	1,843,883	1,612,067	1,609,500	618,514	609,500	1,009,500
EXPENDITURES								
624-4160-445-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	10,000	884	10,000	10,000
624-4160-445-41-06 COMPUTER AND RELATED EQUIP	0	0	0	967	12,500	539	12,500	12,500
624-4160-445-4109 VEHICLES	0	0	0	0	0	0	35,000	45,000
CP0828 WATER TANK BURCHELL	0	0	242,690	37,101	182,092	140,020	0	0
CP1303 SOUTH ST STORM DRAINAGE	0	0	73,004	0	0	0	0	0
CP1505 C STREET - JOHNSON - 6TH	0	0	39,393	294,719	332,888	291,191	0	0
CP1519 BOOM TRUCK	0	0	53,315	0	0	0	0	0
CP1520 UPGRADE RADIOS FOR SCADA	0	0	15,593	0	32,907	0	5,000	37,907
CP1527 WELL 6 GENERATOR & UPGRADES	0	0	9,910	168,335	58,000	57,055	0	0
CP1528 FIRE HYDRANT SURVEY & TRACKING SOFTWARE	0	0	0	0	50,000	0	25,000	75,000
CP1529 BACKFLOW SURVEY	0	0	0	0	20,000	0	0	20,000
CP1530 UTILITY TRUCK	0	0	35,000	0	0	0	0	0
CP1525 BUILDING IMPROVEMENTS	0	0	0	0	5,500	0	5,500	11,000
CP1537 METER REPLACEMENT PROGRAM	0	0	181,823	0	408,177	0	100,000	508,177
CP1605 2ND AVE WATER MAIN - C - E ST	0	0	0	15,982	62,018	62,268	0	0
CP1608 3 CLAY VALVES OFF OF LEE AVE	0	0	0	0	75,000	0	0	75,000
CP1707 ATMOSPHERIC ZONE BOOSTER PUMPS	0	0	0	0	100,000	0	25,000	225,000
CP1713 C STREET 6TH TO YOSEMITE	0	0	0	9,640	595,360	576,311	0	19,049
CP1729 C STREET - YOSEMITE TO FIRST	0	0	0	0	315,000	22,680	200,000	492,320
CP1731 CROSS TOWN 16" TRANSMISSION MAIN	0	0	0	0	100,000	0	281,000	381,000
CP1806 WELL 3 DESANDER	0	0	0	0	0	5,047	130,000	130,000
CP1811 WELL 5 BOOSTER PUMPS	0	0	0	0	0	0	0	50,000
CP1812 WELL 4 REHAB	0	0	0	0	0	0	0	200,000
CP1813 CORP YARD REHAB	0	0	0	0	0	0	0	200,000
CP1816 MAGNOLIA - OAK TO MAXWELL	0	0	0	0	0	0	0	40,000
TOTAL EXPENDITURES	0	0	650,728	526,744	2,359,442	1,155,995	829,000	2,531,953
REVENUES OVER (UNDER) EXPENDITURES	0	0	1,193,155	1,085,323	(749,942)	(537,481)	(219,500)	(1,522,453)
FUND BALANCE - BEGINNING	0	0	0	1,193,155	1,193,155	2,278,478	2,278,478	1,740,997
FUND BALANCE - ENDING	0	0	1,193,155	2,278,478	443,213	1,740,997	2,058,978	218,544

WATER FUND (625)**SUMMARY OF REVENUES AND EXPENDITURES**

Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
REVENUES								
625-1910-305-01-00 INVESTMENT EARNINGS	2,322	9,225	6,088	4,398	1,500	4,146	1,500	1,500
625-4160-308-01-00 WATER RECEIPTS	2,979,141	3,368,695	3,167,110	3,025,787	3,100,000	3,353,845	3,800,000	4,000,000
625-4160-308-02-00 WATER INSTALLATIONS	33,312	28,985	40,607	64,354	35,000	46,832	35,000	35,000
625-4160-308-03-00 WATER SERVICE CHARGES	24,915	20,574	29,055	27,348	30,000	26,659	30,000	30,000
625-4160-375-00-00 GRANTS	0	0		0	0	0	0	0
TOTAL REVENUES	3,039,690	3,427,479	3,242,860	3,121,887	3,166,500	3,431,482	3,866,500	4,066,500
EXPENDITURES - BY DIVISION								
WATER LINE MAINTENANCE	1,609,572	2,170,909	1,710,945	1,742,657	1,867,119	1,892,504	1,846,530	1,870,435
WATER ADMINISTRATION	442,675	443,869	468,495	521,186	598,332	564,754	616,240	658,558
CP0617 - CORP YARD PAVING	0	0	0	0	0	0	0	0
CP0828 - WATER TANK BURCHELL (Moved to Fund 624)	0	1,017,650	0	0	0	0	0	0
CP1008 - DAVITT AVE	45	149,325	0	0	0	0	0	0
CP1404 - WELL 4 UPGRADES (moved to fund 624)	0	1,430	0	0	0	0	0	0
CP1617 - WATER CONSERVATION PROGRAM	0	0	0	17,308	88,633	42,396	0	46,237
CAPITALIZED EQUIPMENT	(57,786)	0	(39,113)	(49,087)	0	33,972	0	0
TRANSFER TO CAPITAL REPLACEMENT FUND	0	0	1,840,920	1,600,000	600,000	600,000	1,000,000	1,000,000
TOTAL EXPENDITURES	1,994,506	3,783,183	3,981,247	3,832,064	3,154,084	3,133,626	3,462,770	3,575,230
REVENUES OVER (UNDER) EXPENDITURES	1,045,184	(355,704)	(738,387)	(710,177)	12,416	297,856	403,730	491,270
FUND BALANCE - BEGINNING (UNRESTRICTED)	1,146,281	2,191,465	1,835,761	1,097,374	387,197	387,197	399,613	685,053
FUND BALANCE - ENDING (UNRESTRICTED)	2,191,465	1,835,761	1,097,374	387,197	399,613	685,053	803,343	1,176,323
FUND BALANCE	8,357,424	10,498,506	10,552,091	9,092,958		9,424,785		
INVESTMENT IN CAPITAL ASSETS	(6,165,959)	(8,662,541)	(9,512,503)	(8,802,661)		(8,739,732)		
FUND BALANCE - UNRESTRICTED	2,191,465	1,835,965	1,039,588	290,297		685,053		

WATER FUND (625)

					2016/17		2017/18	2017/18
WATER LINE MAINTENANCE (4160)	2012/13	2013/14	2014/15	2015/16	Adopted	2016/17	Adopted	Proposed
Account/Description	Actual	Actual	Actual	Actual	Budget	Unaudited	Preliminary Budget	Final Budget
SALARIES & BENEFITS								
625-4160-445-10-00 SALARIES	446,270	500,364	507,162	543,777	543,396	552,275	534,121	535,494
625-4160-445-11-00 OVERTIME SALARIES	36,397	37,347	33,864	33,438	40,000	48,481	40,000	50,000
625-4160-445-14-01 RETIREMENT	99,593	82,218	90,994	178,205	190,627	188,635	199,045	200,292
625-4160-445-14-02 HEALTH INSURANCE	98,720	114,651	97,166	101,245	108,740	103,704	108,730	109,865
625-4160-445-14-03 WORKERS COMPENSATION INS	56,734	59,793	62,838	77,161	70,305	69,545	76,140	79,341
625-4160-445-14-04 SOCIAL SECURITY/MEDICARE	8,896	6,645	5,637	6,493	7,956	6,577	6,142	6,037
625-4160-445-14-05 LONG TERM DISABILITY INS.	33	159	712	941	876	697	901	977
625-4160-445-14-06 STATE UNEMPLOYMENT	3,843	3,604	3,682	3,640	3,906	3,451	3,798	3,799
625-4160-445-14-08 LIFE INSURANCE	616	593	784	860	763	722	903	880
* SALARIES & BENEFITS	751,102	805,374	802,839	945,760	966,569	974,087	969,780	986,685
OPERATIONS & MAINTENANCE								
625-4160-445-16-02 TRAINING	3,280	4,855	4,131	5,026	7,500	9,590	7,500	7,500
625-4160-445-16-05 MEMBERSHIPS	2,088	601	2,071	1,591	2,000	1,995	2,500	2,500
625-4160-445-20-01 ELECTRIC	439,581	410,849	421,714	454,960	440,000	431,061	420,000	420,000
625-4160-445-20-03 TELEPHONE	803	879	863	871	2,500	2,355	2,500	2,500
625-4160-445-20-04 CELL PHONES	3,583	5,007	6,987	7,540	7,350	8,315	7,500	9,500
625-4160-445-23-00 LEASES	1,691	1,425	3,416	3,234	3,700	1,728	3,700	3,700
625-4160-445-24-01 BUILDING MAINTENANCE	591	4,332	0	0	2,000	3,388	4,000	4,000
625-4160-445-24-02 EQUIPMENT MAINTENANCE	0	0	8,932	0	0	0	0	0
625-4160-445-24-03 VEHICLES MAINTENANCE	13,348	24,223	14,565	17,326	18,600	10,142	18,000	18,000
625-4160-445-24-06 FIRE HYDRANTS	410	5,387	11,261	3,699	5,000	20	2,500	2,500
625-4160-445-25-03 CONTRACT SERVICES	180,012	194,560	252,361	163,861	212,000	188,498	200,000	200,000
625-4160-445-25-09 TECHNOLOGY SUPPORT	13,851	11,437	12,354	0	42,000	0	42,000	42,000
625-4160-445-25-12 SOFTWARE	0	0	0	0	8,500	0	8,500	8,500
625-4160-445-25-16 UNIFORM/LAUNDRY SERVICE	3,828	4,530	2,017	2,251	7,500	2,174	7,500	7,500
625-4160-445-26-01 FUEL & OIL	23,820	20,170	22,198	17,044	23,000	22,551	20,000	20,000
625-4160-445-27-01 OFFICE SUPPLIES	1,076	1,147	891	1,497	1,500	2,308	1,500	1,500
625-4160-445-27-06 GENERAL SUPPLIES	96,325	87,019	76,398	92,595	92,000	210,033	100,000	100,000
625-4160-445-29-00 POSTAGE	36	2,103	627	365	3,400	2,259	3,000	3,000
* OPERATIONS & MAINTENANCE	784,323	778,524	840,786	771,860	878,550	896,417	850,700	852,700
CAPITAL OUTLAY								
625-4160-445-41-05 MACHINERY AND EQUIPMENT	18,442	49,533	17,703	528	0	0	0	0
625-4160-445-41-06 COMPUTER AND RELATED EQUIP	8,416	6,504	34,091	2,876	0	0	0	0
625-4160-445-41-07 OFFICE FURNITURE	0	126	26	0	0	0	0	0
* CAPITAL OUTLAY	68,647	581,511	51,820	3,404	0	0	0	0
INTER DEPARTMENTAL CHARGES								
625-4160-445-80-03 FACILITY MAINTENANCE CHARGE	5,500	5,500	5,500	7,000	7,000	7,000	8,050	8,050
625-4160-445-80-06 INFORMATION TECH CHARGE	0	0	10,000	14,633	15,000	15,000	18,000	23,000
* INTER DEPARTMENTAL CHARGES	5,500	5,500	15,500	21,633	22,000	22,000	26,050	31,050
TOTAL	1,609,572	2,170,909	1,710,945	1,742,657	1,867,119	1,892,504	1,846,530	1,870,435

WATER FUND (625)

					2016/17		2017/18	2017/18
WATER ADMINISTRATION (4161)	2012/13	2013/14	2014/15	2015/16	Adopted	2016/17	Adopted	Proposed
Account/Description	Actual	Actual	Actual	Actual	Budget	Unaudited	Preliminary Budget	Final Budget
SALARIES & BENEFITS								
625-4161-445-10-00 SALARIES	149,238	154,855	147,012	175,841	188,881	189,624	189,748	196,777
625-4161-445-12-00 SALARIES - PART-TIME	3,390	5,205	7,376	7,972	0	15	0	0
625-4161-445-14-01 RETIREMENT	38,385	30,001	30,830	62,784	65,656	55,750	59,431	60,939
625-4161-445-14-02 HEALTH INSURANCE	23,577	24,910	25,189	32,298	35,364	31,105	27,883	36,761
625-4161-445-14-03 WORKERS COMPENSATION INS	3,581	3,398	6,135	8,088	8,087	6,991	9,185	9,185
625-4161-445-14-04 SOCIAL SECURITY/MEDICARE	2,368	2,180	2,055	2,419	2,897	2,388	3,372	3,314
625-4161-445-14-05 LONG TERM DISABILITY INS.	649	629	663	855	891	788	914	858
625-4161-445-14-06 STATE UNEMPLOYMENT	1,424	1,166	1,161	1,345	1,237	1,408	1,345	1,345
625-4161-445-14-07 DEFERED COMPENSATION	2,544	4,032	4,020	4,220	4,421	4,277	4,439	4,456
625-4161-445-14-08 LIFE INSURANCE	577	504	504	551	560	486	560	560
* SALARIES & BENEFITS	225,733	226,880	224,945	296,373	307,994	292,832	296,877	314,195
OPERATIONS & MAINTENANCE								
625-4161-445-15-00 LIABILITY INSURANCE	43,000	54,515	56,636	53,627	61,850	61,774	65,561	65,561
625-4161-445-16-02 TRAINING	15	200	140	1,155	2,000	118	2,000	2,000
625-4161-445-16-05 MEMBERSHIPS	173	168	259	112	1,000	135	1,000	1,000
625-4161-445-19-00 BANK/CC SERVICE CHARGES	1,000	10,771	14,957	17,429	20,000	20,110	20,000	20,000
625-4161-445-20-01 ELECTRIC	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
625-4161-445-20-03 TELEPHONE	1,964	3,081	3,000	3,000	3,000	3,001	3,000	3,000
625-4161-445-23-00 LEASES	12,000	12,000	12,002	12,000	12,000	12,000	12,000	12,000
625-4161-445-25-02 AUDIT	14,000	9,019	8,900	10,576	9,850	10,542	9,850	9,850
625-4161-445-25-03 CONTRACT SERVICES	31,858	12,511	26,594	13,343	45,000	38,900	67,000	92,000
625-4161-445-25-12 SOFTWARE	39,308	36,023	35,219	31,277	45,000	38,341	45,000	45,000
625-4161-445-27-01 OFFICE SUPPLIES	637	3,762	2,870	5,968	6,250	59	6,250	6,250
625-4161-445-27-06 GENERAL SUPPLIES	2,968	2,017	12,303	0	1,500	2,736	1,500	1,500
625-4161-445-29-00 POSTAGE	19,670	22,285	20,741	21,218	23,000	23,949	23,000	23,000
* OPERATIONS & MAINTENANCE	178,593	178,352	205,621	181,705	242,450	223,665	268,161	293,161
CAPITAL OUTLAY								
625-4161-445-41-05 MACHINERY AND EQUIPMENT	4,499	0	1,014	419	2,850	4,275	5,000	5,000
625-4161-445-41-06 COMPUTER AND RELATED EQUIP	0	3,697	1,501	389	2,150	1,094	1,800	1,800
* CAPITAL OUTLAY	4,499	3,697	2,515	808	5,000	5,369	6,800	6,800
INTER DEPARTMENTAL CHARGES								
625-4161-445-80-03 FACILITY MAINTENANCE CHARGE	5,500	5,500	5,500	6,000	6,000	6,000	6,600	6,600
625-4161-445-80-04 RISK MANAGEMENT CHARGE	11,478	11,478	11,478	11,478	11,478	11,478	11,478	11,478
625-4161-445-80-05 EMPLOYEE LIABILITY CHARGE	3,586	3,586	3,586	3,586	3,586	3,586	3,586	3,586
625-4161-445-80-06 INFORMATION TECH CHARGE	3,586	3,586	9,112	10,498	11,086	11,086	12,000	12,000
625-4161-445-80-07 VEHICLE REPLACEMENT CHARGE	9,700	10,790	5,738	10,738	10,738	10,738	10,738	10,738
* INTER DEPARTMENTAL CHARGES	33,850	34,940	35,414	42,300	42,888	42,888	44,402	44,402
TOTAL	442,675	443,869	468,495	521,186	598,332	564,754	616,240	658,558

WATER CAPITAL FACILITY FUND (626)

Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
REVENUES								
626-1910-305-01-00 INVESTMENT EARNINGS	4,777	15,531	10,944	15,548	9,000	39,518	35,955	15,000
626-4169-307-14-09 WATER WELLS	4,222	0	0	100,208	0	0	0	0
626-4169-307-14-02 WATER LINES	180,840	154,515	216,437	189,846	250,000	283,284	250,000	190,000
REPAYMENT OF CITY OF ADVANCE	0	0			0	0	62,500	75,000
TOTAL REVENUES	189,839	170,046	227,381	305,602	259,000	322,802	348,455	280,000
EXPENDITURES								
CAPITAL OUTLAY								
CP0711 PUH REIMBURSEMENT	42,220	54,886	25,332	109,773	95,000	126,661	95,000	95,000
CP0712 ANDERSON HOMES REIMB	0	0	2,970	999	5,000	2,673	5,000	5,000
CP0825 WATER TANK	45,416	2,448	1,138	510	0	0	0	0
CP0828 WATER TANK BURCHELL	0	1,019,987	211,959	849	0	0	0	0
CP1407 WELL 10 DESIGN	0	0	17,786	53,852	0	0	0	0
CP1408 FCB HOMES REIMBURSEMENT	0	1,332	0	1,333	5,000	0	5,000	5,000
CP1531 TEST WELL	0	0	31,000	0	0	0	0	0
CP1532 WATER MASTER PLAN	0	0	65,960	35,333	0	0	0	0
CP1533 WELL 10 CONSTRUCTION	0	0	0	471,007	1,050,993	986,384	0	64,609
CP1708 SURFACE WATER STUDY	0	0	0	0	75,000	0	0	75,000
CP1807 WELL 10 STORAGE/PUMPING	0	0	0	0	0	0	575,000	575,000
TOTAL EXPENDITURES	87,636	1,078,653	356,145	673,656	1,230,993	1,115,718	680,000	819,609
REVENUES OVER (UNDER) EXPENDITURES	102,203	(908,607)	(128,764)	(368,054)	(971,993)	(792,916)	(331,545)	(539,609)
FUND BALANCE - BEGINNING	4,245,486	4,347,689	3,439,082	3,310,318	3,310,318	2,942,264	2,942,264	2,149,348
FUND BALANCE - ENDING	4,347,689	3,439,082	3,310,318	2,942,264	2,338,325	2,149,348	2,610,719	1,609,739
Fund Balance	4,347,689	3,439,082	3,310,318	2,942,264		2,149,348	2,610,719	1,609,739
Less Reserved for Loan to Redevelopment Agency	(748,545)	(748,545)	(748,545)	(748,545)		(689,141)	(626,641)	(614,141)
Unreserved Balance	<u>3,599,144</u>	<u>2,690,537</u>	<u>2,561,773</u>	<u>2,193,719</u>		<u>1,460,207</u>	<u>1,984,078</u>	<u>995,598</u>

AVIATION FUND (627)

SUMMARY OF REVENUES AND EXPENDITURES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
627-1910-305-01-00 INVESTMENT EARNINGS	95	431	910	1,314	800	1,304	8,000	1,300
627-4170-301-05-00 AIRCRAFT TAX	5,078	5,108	4,603	5,717	5,300	4,140	5,000	5,000
627-4170-305-02-00 RENTS	135,185	111,558	129,346	131,645	130,000	137,724	130,000	130,000
627-4170-305-02-10 FUEL SALES	108,550	150,253	161,626	179,821	150,000	149,697	150,000	150,000
627-4170-306-10-00 STATE AID FOR AVIATION	10,000	20,000	0	10,000	10,000	10,000	10,000	10,000
627-4170-306-22-00 FEDERAL GRANT	131,032	396,882	38,551	0	0	0	0	0
627-4170-307-27-00 MISCELLANEOUS	0	0	3,600	0	0	0	0	0
TOTAL REVENUES	389,940	684,232	338,636	328,497	296,100	302,865	303,000	296,300
EXPENDITURES - BY DIVISION								
	213,957	254,606	241,497	280,834	314,508	277,095	255,482	293,615
CAPITAL PROJECTS								
CP1003 - AIRPORT LAYOUT PLAN UPDATE	8,177	0	0	0	0	0	0	0
CP1004 - AIRPORT FENCE, GATES, TAXIWAY	78,406	0	0	0	0	0	0	0
CP1302 - AIRPORT FENCE/TAXIWAY CONSTR	298,586	106,107	0	0	0	0	0	0
TRANSFER TO CAPITAL IMPROVEMENT FUND	0	0	5,100	91,000	156,750	98,749	5,000	5,000
TOTAL EXPENDITURES	599,126	360,713	246,597	371,834	471,258	375,844	260,482	298,615
REVENUES OVER (UNDER) EXPENDITURES	(209,186)	323,519	92,039	(43,337)	(175,158)	(72,979)	42,518	(2,315)
FUND BALANCE - BEGINNING (UNRESTRICTED)	38,908	(170,278)	153,241	245,280	201,943	201,943	26,785	128,964
FUND BALANCE - ENDING (UNRESTRICTED)	(170,278)	153,241	245,280	201,943	26,785	128,964	69,303	126,649
FUND BALANCE								
	2,737,109	3,100,732	3,192,771	3,214,026		3,141,047		
INVESTMENT IN CAPITAL ASSETS	(2,907,387)	(2,947,491)	(2,947,491)	(3,012,083)		(3,012,083)		
FUND BALANCE - UNRESTRICTED	(170,278)	153,241	245,280	201,943		128,964		

AVIATION FUND (627)

Account/Description	2012/13	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
SALARIES & BENEFITS								
627-4170-446-10-00 SALARIES	7,614	7,202	6,942	7,017	7,093	7,248	7,139	14,418
627-4170-446-11-00 OVERTIME	948	142	470	176	500	326	500	500
627-4170-446-14-01 RETIREMENT	1,789	1,521	1,563	3,352	3,498	3,491	3,669	7,410
627-4170-446-14-02 HEALTH INSURANCE	708	1,250	1,308	1,482	1,561	1,592	1,557	3,115
627-4170-446-14-03 WORKERS COMPENSATION INS	237	218	282	340	308	316	352	648
627-4170-446-14-04 SOCIAL SECURITY/MEDICARE	215	37	93	88	113	89	87	176
627-4170-446-14-06 STATE UNEMPLOYMENT	19	45	43	43	43	43	43	87
627-4170-446-14-08 LIFE INSURANCE	14	6	6	6	6	6	6	13
* SALARIES & BENEFITS	11,544	10,421	10,707	12,504	13,122	13,111	13,353	26,367
OPERATIONS & MAINTENANCE								
627-4170-446-15-00 LIABILITY INSURANCE	14,250	8,699	8,699	7,877	8,699	7,827	8,699	8,699
627-4170-446-16-04 CONFERENCES	(39)	0	285	95	1,000	402	1,000	1,000
627-4170-446-16-05 MEMBERSHIPS	0	0	0	0	200	75	200	200
627-4170-446-19-00 BANK/CC SERVICE CHARGES	0	5,837	5,524	7,121	6,000	5,305	6,000	6,000
627-4170-446-20-01 ELECTRIC	17,337	17,954	17,323	18,802	16,400	19,018	16,400	16,400
627-4170-446-20-02 GAS	0	0	0	0	500	517	500	500
627-4170-446-20-03 TELEPHONE	382	241	206	244	400	217	400	400
627-4170-446-22-00 ADVERTISING	0	0	133	2,094	600	463	600	600
627-4170-446-24-01 BUILDINGS	631	5,512	11,050	2,291	26,800	4,277	10,000	10,000
627-4170-446-24-02 EQUIPMENT MAINT	0	258	0	296	1,100	(500)	10,000	10,000
627-4170-446-25-02 AUDIT	3,000	3,000	3,000	3,741	3,000	2,449	3,000	3,000
627-4170-446-25-03 CONTRACT SERVICES	17,740	58,238	19,172	31,776	30,000	27,280	10,000	20,000
627-4170-446-25-09 TECHNOLOGY SUPPORT	0	604	1,524	575	300	0	300	300
627-4170-446-25-15 LANDSCAPING	0	0	0	0	10,000	0	1,000	1,000
627-4170-446-27-01 OFFICE SUPPLIES	118	0	0	(59)	300	0	300	300
627-4170-446-27-06 GENERAL SUPPLIES	3,977	5,950	10,260	31,100	33,200	25,104	10,000	10,000
627-4170-446-27-09 WEED ABATEMENT	0	0	3,780	3,780	4,500	4,069	4,500	4,500
627-4170-446-28-00 GASOLINE FOR RESALE	144,287	125,580	134,340	155,542	135,000	157,245	135,000	135,000
627-4170-446-29-00 POSTAGE	343	376	263	541	500	481	500	500
627-4170-446-31-03 AIRPORT APPRECIATION	0	0	1,339	537	2,500	302	2,500	2,500
* OPERATIONS & MAINTENANCE	202,026	232,249	216,898	266,353	280,999	254,531	220,899	230,899
CAPITAL OUTLAY								
627-4170-446-41-05 MACHINERY & EQUIPMENT	0	11,549	13,505	1,590	20,000	9,066	20,000	35,119
* CAPITAL OUTLAY	0	11,549	13,505	1,590	20,000	9,066	20,000	35,119
INTER DEPARTMENTAL CHARGES								
627-4170-446-80-04 RISK MANAGEMENT CHARGE	182	182	182	182	182	182	182	182
627-4170-446-80-05 EMPLOYEE LIABILITY CHARGE	57	57	57	57	57	57	57	57
627-4170-446-80-06 INFORMATION TECH CHARGE	57	57	57	57	57	57	900	900
627-4170-446-80-07 VEHICLE REPLACEMENT CHARGE	91	91	91	91	91	91	91	91
* INTER DEPARTMENTAL CHARGES	387	387	387	387	387	387	1,230	1,230
TOTAL	213,957	254,606	241,497	280,834	314,508	277,095	255,482	293,615

AIRPORT CAPITAL IMPROVEMENT FUND (628)

Account/Description	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	2017/18
	Actual	Actual	Actual	Adopted Budget	Unaudited	Adopted Preliminary Budget	Proposed Final Budget
REVENUES							
628-1910-305-01-00 INVESTMENT EARNINGS	0	0	319	100	325	0	0
628-4170-306-22-00 FEDERAL GRANT	0	36,648	136,617	737,878	284,899	0	171,804
628-4170-306-34-00 STATE GRANT	0	0	0	0	0	0	1,114,314
628-9999-399-06-27 TRASFER FROM AVIATION FUND	0	5,100	91,000	156,750	98,749	5,000	5,000
TOTAL REVENUES	0	41,748	227,936	894,728	383,973	5,000	1,291,118
EXPENDITURES							
CP1501 - AIRPORT FENCING	0	24,110	6,983	0	(2,120)	0	0
CP1502 - AIRPORT EROSION CONTROL	0	36,312	742	0	0	0	0
CP1539 - AIRPORT EROSION CONTROL-CONSTR	0	0	121,481	43,706	74,348	0	0
CP1606 - PAVEMENT	0	0	0	10,000	0	0	10,000
CP1607 - CARETAKERS QUARTERS	0	0	0	10,000	4,250	0	5,750
CP1609 - HANGAR L-2 ROOF	0	0	0	20,000	0	0	0
CP1618 - WILDLIFE HAZZARD ASSESSMENT	0	0	7,342	113,658	71,832	0	41,826
CP1619 - PAVEMENT REHAB - DESIGN	0	0	42	231,316	120,834	0	110,482
CP1706 - PILOTS LOUNGE REHAB	0	0	0	15,000	2,450	5,000	32,550
CP1715 - PERIMETER FENCING - CONST #1	0	0	0	188,419	128,561	0	59,858
CP1716 - PAVEMENT REHAB - CONSTRUCTION	0	0	0	465,000	0	0	465,000
CP1726 - TERMINAL AREA DEVELOPMENT	0	0	0	25,000	24,360	0	0
CP1733 - WELLS	0	0	0	65,000	64	0	64,936
CP1808 - PERIMETER FENCING - CONST #2	0	0	0	0	0	0	475,000
TOTAL EXPENDITURES	0	60,422	136,590	#####	424,579	5,000	1,265,402
REVENUES OVER (UNDER) EXPENDITURES	0	(18,674)	91,346	(292,371)	(40,606)	0	25,716
FUND BALANCE - BEGINNING	0	0	(18,674)	72,672	72,672	(219,699)	32,066
FUND BALANCE - ENDING	0	(18,674)	72,672	(219,699)	32,066	(219,699)	57,782

DOWNTOWN PARKING FUND (631)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
631-1910-305-01-00 INVESTMENT EARNINGS	5	45	45	118	50	226	50	50
631-4180-302-10-00 PARKING ASSESSMENTS	9,300	9,373	9,455	9,305	9,400	8,783	9,400	9,400
631-4180-304-02-00 PARKING FINES	13,016	10,263	11,529	15,473	10,000	12,203	10,000	12,000
TOTAL REVENUES	22,321	19,681	21,029	24,896	19,450	21,212	19,450	21,450
OPERATIONS & MAINTENANCE								
631-4180-447-20-01 ELECTRIC	9,841	8,931	9,231	9,492	10,000	10,211	10,000	10,000
631-4180-447-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0	0
631-4180-447-27-06 GENERAL SUPPLIES	583	571	190	0	500	500	0	0
* OPERATIONS & MAINTENANCE	10,424	9,502	9,421	9,492	10,500	10,711	10,000	10,000
INTERFUND TRANSFERS TRANSFERS & OTHER								
631-4180-447-90-00 TRANSFERS OUT	7,000	7,000	7,000	7,000	7,000	0	0	0
** INTERFUND TRANSFERS	7,000	7,000	7,000	7,000	7,000	0	0	0
TOTAL EXPENDITURES	17,424	16,502	16,421	16,492	17,500	10,711	10,000	10,000
REVENUES OVER (UNDER) EXPENDITURES	4,897	3,179	4,608	8,404	1,950	10,501	9,450	11,450
FUND BALANCE - BEGINNING	2,603	7,500	10,679	15,287	23,691	23,691	25,641	34,192
FUND BALANCE - ENDING	7,500	10,679	15,287	23,691	25,641	34,192	35,091	45,642
FUND BALANCE	583,361	556,148	560,755	508,376				
INVESTMENT IN CAPITAL ASSETS	(575,861)	(545,469)	(545,469)	(484,685)				
FUND BALANCE - UNRESTRICTED	7,500	10,679	15,286	23,691				

DEVELOPMENT ACTIVITY TRUST FUND (720)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
720-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0	0
720-1910-307-14-40 DEVELOPER DEPOSITS	150,784	300,564	263,287	121,401	125,000	229,202	125,000	125,000
GENERAL FUND SUBSIDY	375,145	0		0	0	0	0	0
TOTAL REVENUES	525,929	300,564	263,287	121,401	125,000	229,202	125,000	125,000
COMMUNITY DEVELOPMENT OPERATIONS & MAINTENANCE								
720-3110-431-22-00 ADVERTISING	826	2,026	714	0	0	0	0	0
720-3110-431-25-03 CONTRACT SERVICES	61,499	158,813	170,850	128,601	125,000	215,287	125,000	125,000
720-3110-431-25-25 ADMINISTRATIVE CHARGE	(38,132)	22,634	44,030	0	0	0	0	0
720-3110-431-29-00 POSTAGE	29	84	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	24,222	183,557	215,594	128,601	125,000	215,287	125,000	125,000
PUBLIC WORKS								
720-4110-441-22-00 ADVERTISING	0	0	0	0	0	0	0	0
720-4110-441-25-03 CONTRACT SERVICES	26,638	18,914	0	0	0	0	0	0
720-4110-441-25-25 ADMINISTRATIVE CHARGE	0	181	0	0	0	0	0	0
720-4110-441-29-00 POSTAGE	0	0	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	26,638	19,095	0	0	0	0	0	0
TOTAL EXPENDITURES	50,860	202,652	215,594	128,601	125,000	215,287	125,000	125,000
REVENUES OVER (UNDER) EXPENDITURES	475,069	97,912	47,693	(7,200)	0	13,915	0	0
FUND BALANCE - BEGINNING	(448,210)	26,859	124,771	172,464	165,264	165,264	165,264	179,179
FUND BALANCE - ENDING	26,859	124,771	172,464	165,264	165,264	179,179	165,264	179,179

SIERRA POINT SPECIFIC PLAN FUND (722)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
722-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0	0
722-1910-307-14-40 DEVELOPER DEPOSITS	0	0	0	25,117	0	0	0	0
TOTAL REVENUES	0	0	0	25,117	0	0	0	0
COMMUNITY DEVELOPMENT OPERATIONS & MAINTENANCE								
722-3110-431-22-00 ADVERTISING	0	850	0	0	0	0	0	0
722-3110-431-25-03 CONTRACT SERVICES	159,247	42,216	0	0	0	0	0	0
722-3110-431-25-25 ADMINISTRATIVE CHARGE	0	1,255	0	0	0	0	0	0
722-3110-431-29-00 POSTAGE	0	66	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	159,247	44,387	0	0	0	0	0	0
TOTAL EXPENDITURES	159,247	44,387	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	(159,247)	(44,387)	0	25,117	0	0	0	0
FUND BALANCE - BEGINNING	(239,237)	(398,484)	(442,871)	(442,871)	(417,754)	(417,754)	(417,754)	(417,754)
FUND BALANCE - ENDING	(398,484)	(442,871)	(442,871)	(417,754)	(417,754)	(417,754)	(417,754)	(417,754)

HERITAGE OAKS (CFD2007-1) TRUST FUND (730)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
730-1910-305-01-00 INVESTMENT EARNINGS	0	556	444	643	500	673	500	500
730-1910-307-14-40 DEVELOPER DEPOSITS	145,600	0	0	0	0	0	0	0
TOTAL REVENUES	145,600	556	444	643	500	673	500	500
TOTAL EXPENDITURES	15,072	15,502	15,823	16,218	16,582	16,582	17,035	17,035
REVENUES OVER (UNDER) EXPENDITURES	130,528	(14,946)	(15,379)	(15,575)	(16,082)	(15,909)	(16,535)	(16,535)
FUND BALANCE - BEGINNING	0	130,528	115,582	100,203	84,628	84,628	68,546	68,719
FUND BALANCE - ENDING	130,528	115,582	100,203	84,628	68,546	68,719	52,011	52,184

TESORO 1 SAFEGUARD TRUST FUND (733)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
731-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	100	411	100	100
731-1910-307-14-40 DEVELOPER DEPOSITS	0	0	50,000	0	0	0	0	0
TOTAL REVENUES	0	0	50,000	0	100	411	100	100
731-1910-419-36-04 REIMBURSEMENTS	0	0	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	0	0	50,000	0	100	411	100	100
FUND BALANCE - BEGINNING	0	0	0	50,000	50,000	50,000	50,100	50,411
FUND BALANCE - ENDING	0	0	50,000	50,000	50,100	50,411	50,200	50,511

BRIDLE RIDGE SOUTH TRAIL TRUST FUND (740)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
740-1910-305-01-00 INVESTMENT EARNINGS	296	4,425	4,474	6,852	5,000	8,810	5,000	5,000
740-1910-307-14-40 DEVELOPER DEPOSITS	0	0	84,812	0	0	0	0	0
TOTAL REVENUES	296	4,425	89,286	6,852	5,000	8,810	5,000	5,000
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	296	4,425	89,286	6,852	5,000	8,810	5,000	5,000
FUND BALANCE - BEGINNING	971,453	971,749	976,174	1,065,460	1,072,312	1,072,312	1,077,312	1,081,122
FUND BALANCE - ENDING	971,749	976,174	1,065,460	1,072,312	1,077,312	1,081,122	1,082,312	1,086,122

CRANE/PATTERSON SIGNAL TRUST FUND (741)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
741-1910-305-01-00 INVESTMENT EARNINGS	34	919	805	1,309	1,000	1,682	1,000	1,000
741-1910-307-14-40 DEVELOPER DEPOSITS	0	0		0	0	0	0	0
TOTAL REVENUES	34	919	805	1,309	1,000	1,682	1,000	1,000
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	34	919	805	1,309	1,000	1,682	1,000	1,000
FUND BALANCE - BEGINNING	201,721	201,755	202,674	203,479	204,788	204,788	205,788	206,470
FUND BALANCE - ENDING	201,755	202,674	203,479	204,788	205,788	206,470	206,788	207,470

ANIMAL CONTROL TRUST FUND (742)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
742-2160-305-01-00 INVESTMENT EARNINGS	0	77	105	166	100	243	100	100
742-2160-307-08-02 FEES	22,691	23,938	24,032	17,165	25,000	20,367	25,000	25,000
742-2160-308-08-10 DONATIONS	7,044	6,064	3,756	5,181	6,000	3,933	6,000	6,000
TOTAL REVENUES	29,735	30,079	27,893	22,512	31,100	24,543	31,100	31,100
OPERATIONS & MAINTENANCE								
742-2160-421-25-03 CONTRACT SERVICES	25,698	19,559	24,610	20,862	25,000	16,831	25,000	25,000
* OPERATIONS & MAINTENANCE	25,698	19,559	24,610	20,862	25,000	16,831	25,000	25,000
TOTAL EXPENDITURES	25,698	19,559	24,610	20,862	25,000	16,831	25,000	25,000
REVENUES OVER (UNDER) EXPENDITURES	4,037	10,520	3,283	1,650	6,100	7,712	6,100	6,100
FUND BALANCE - BEGINNING	4,825	8,862	19,382	22,665	24,315	24,315	30,415	32,027
FUND BALANCE - ENDING	8,862	19,382	22,665	24,315	30,415	32,027	36,515	38,127

K-9 UNIT TRUST FUND (743)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
743-2110-305-01-00 INVESTMENT EARNINGS	0	59	40	47	60	151	60	10
743-2110-308-08-11 Donations	0	42,350	200	1,050	26,000	2,164	27,313	2,000
TOTAL REVENUES	0	42,409	240	1,097	26,060	2,315	27,373	2,010
OPERATIONS & MAINTENANCE								
743-2110-421-16-02 TRAINING	0	3,930	667	1,403	1,000	200	1,000	0
743-2110-421-25-03 CONTRACT SERVICES	0	0	4,675	6,188	17,000	6,253	17,000	2,000
743-2110-421-27-04 GENERAL SUPPLIES	0	0	993	300	1,000	0	1,000	0
* OPERATIONS & MAINTENANCE	0	3,930	6,335	7,891	19,000	6,453	19,000	2,000
CAPITAL OUTLAY								
743-2110-421-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0	0
743-2110-421.41-09 CAPITAL OUTLAY / VEHICLES	0	21,452	0	0	0	0	0	0
* CAPITAL OUTLAY	0	21,452	0	0	0	0	0	0
TOTAL EXPENDITURES	0	25,382	6,335	7,891	19,000	6,453	19,000	2,000
REVENUES OVER (UNDER) EXPENDITURES	0	17,027	(6,095)	(6,794)	7,060	(4,138)	8,373	10
FUND BALANCE - BEGINNING	0	0	17,027	10,932	4,138	4,138	11,198	0
FUND BALANCE - ENDING	0	17,027	10,932	4,138	11,198	0	19,571	10

SENIOR CENTER TRUST (744)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
744-7240-305-01-00 INVESTMENT EARNINGS	0	0	14	80	70	103	70	70
744-7240-308-08-01 Donations	25,660	38,096	49,750	31,326	35,000	15,316	35,000	35,000
TOTAL REVENUES	25,660	38,096	49,764	31,406	35,070	15,419	35,070	35,070
OPERATIONS & MAINTENANCE								
744-7240-472-25-03 CONTRACT SERVICES	8,491	28,242	5,971	5,083	5,000	3,940	5,000	5,000
744-7240-472-27-04 GENERAL SUPPLIES	9,401	10,912	27,032	25,650	30,000	16,730	30,000	30,000
* OPERATIONS & MAINTENANCE	17,892	39,154	33,003	30,733	35,000	20,670	35,000	35,000
CAPITAL OUTLAY								
744-7240-472-41-05 MACHINERY AND EQUIPMENT	0	0	13,968	0	0	0	0	0
744-7240-472.41-09 CAPITAL OUTLAY / VEHICLES	0	0	0	0	0	0	0	0
* CAPITAL OUTLAY	0	0	13,968	0	0	0	0	0
TOTAL EXPENDITURES	17,892	39,154	46,971	30,733	35,000	20,670	35,000	35,000
REVENUES OVER (UNDER) EXPENDITURES	7,768	(1,058)	2,793	673	70	(5,251)	70	70
FUND BALANCE - BEGINNING	0	7,768	6,710	9,503	10,176	10,176	10,246	4,925
FUND BALANCE - ENDING	7,768	6,710	9,503	10,176	10,246	4,925	10,316	4,995

POLICE RANGETRUST FUND (745)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
745-2110-305-01-00 INVESTMENT EARNINGS	0	0	15	66	50	245	50	50
745-2110-308-08-12 Donations	6,292	310	8,640	13,310	8,000	10,781	8,000	8,000
745-1910-399-91-10 TRANSFER IN	0	0	0	65,000	0	0	0	0
TOTAL REVENUES	6,292	310	8,655	78,376	8,050	11,026	8,050	8,050
OPERATIONS & MAINTENANCE								
745-2110-421-16-02 TRAINING	0	0	0	0	0	0	0	0
745-2110-421-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	0	0	0	0	0	0	0	0
CAPITAL OUTLAY								
745-2110-421-41-03 BUILDINGS	0	0	3,343	0	0	0	0	0
745-2110-421.41-09 CAPITAL OUTLAY / VEHICLES	0	0	0	0	0	0	0	0
745-2110-421.41-02 LAND IMPROVEMENTS	0	0	0	62,947	17,000	3,467	20,000	20,000
* CAPITAL OUTLAY	0	0	3,343	62,947	17,000	3,467	20,000	20,000
TOTAL EXPENDITURES	0	0	3,343	62,947	17,000	3,467	20,000	20,000
REVENUES OVER (UNDER) EXPENDITURES	6,292	310	5,312	15,429	(8,950)	7,559	(11,950)	(11,950)
FUND BALANCE - BEGINNING	0	6,292	6,602	11,914	27,343	27,343	18,393	34,902
FUND BALANCE - ENDING	6,292	6,602	11,914	27,343	18,393	34,902	6,443	22,952

SENIOR OUTREACH TRUST FUND (746)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
746-2110-305-01-00 INVESTMENT EARNINGS	0	0	0	0	500	589	500	500
746-2110-308-08-02 Donations	0	0	0	70,000	0	5,268	0	0
TOTAL REVENUES	0	0	0	70,000	500	5,857	500	500
OPERATIONS & MAINTENANCE								
746-2110-421-16-02 TRAINING	0	0	0	0	0	0	0	0
746-2110-421-25-03 CONTRACT SERVICES	0	0	0	2,010	2,000	999	2,000	2,000
746-2110-421-27-04 GENERAL SUPPLIES	0	0	0	0	1,500	1,429	1,500	1,500
* OPERATIONS & MAINTENANCE	0	0	0	2,010	3,500	2,428	3,500	3,500
TOTAL EXPENDITURES	0	0	0	2,010	3,500	2,428	3,500	3,500
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	67,990	(3,000)	3,429	(3,000)	(3,000)
FUND BALANCE - BEGINNING	0	0	0	0	67,990	67,990	64,990	71,419
FUND BALANCE - ENDING	0	0	0	67,990	64,990	71,419	61,990	68,419

POLICE EQUESTRIAN UNIT FUND (747)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
747-2110-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	11	3	3
747-2110-308-08-13 Donations	1,962	3,234	0	8,777	7,000	0	0	0
TOTAL REVENUES	1,962	3,234	0	8,777	7,000	11	3	3
OPERATIONS & MAINTENANCE								
747-2110-421-16-02 TRAINING	0	0	0	0	0	0	0	0
747-2110-421-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0	0
747-2110-421-27-04 GENERAL SUPPLIES	3,481	2,015	2,770	5,910	4,500	110	1,000	1,000
* OPERATIONS & MAINTENANCE	3,481	2,015	2,770	5,910	4,500	110	1,000	1,000
TOTAL EXPENDITURES	3,481	2,015	2,770	5,910	4,500	110	1,000	1,000
REVENUES OVER (UNDER) EXPENDITURES	(1,519)	1,219	(2,770)	2,867	2,500	(99)	(997)	(997)
FUND BALANCE - BEGINNING	1,785	266	1,485	(1,285)	1,582	1,582	4,082	1,483
FUND BALANCE - ENDING	266	1,485	(1,285)	1,582	4,082	1,483	3,085	486

SENIOR HOUSING AGENCY FUND (769)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
769-1910-305-01-00 INVESTMENT EARNINGS	29	94	78	126	100	163	40	40
769-9093-399-090 TRANSFER IN	0	0	0	0	0	0	0	0
TOTAL REVENUES	29	94	78	126	100	163	40	40
SENIOR HOUSING OPERATIONS & MAINTENANCE								
769-9093-490-31-07 SENIOR HOUSING SUBSIDY	0	0	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	0	0	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	29	94	78	126	100	163	40	40
FUND BALANCE - BEGINNING	19,534	19,563	19,657	19,735	19,861	19,861	19,961	20,024
FUND BALANCE - ENDING	19,563	19,657	19,735	19,861	19,961	20,024	20,001	20,064

G & J STREET BOND AGENCY FUND (784)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
784-1910-305-01-00 INVESTMENT EARNINGS	182	149	132	214	0	275	67	67
784-8270-308-21-01 ANNUAL ASSESSMENTS	0	0	0	0	0	0	0	0
784-8270-308-21-02 PREPAYMENT/PAYOFF	3,413	0	0	0	0	0	0	0
TOTAL REVENUES	3,595	149	132	214	0	275	67	67
EXPENDITURES								
OPERATIONS & MAINTENANCE								
784-8270-474-25-03 CONTRACT SERVICES	1,224	0	0	0	33,440	0	0	0
784-8270-474-25-25 ADMINSTRATIVE CHARGE	5,000	0	0	0	0	0	0	0
REFUND TO PROPERTY OWNERS	0	0	0	0	0	0	0	0
* OPERATIONS & MAINTENANCE	6,224	0	0	0	33,440	0	0	0
DEBT SERVICE								
784-8270-474-51-01 PRINCIPAL	325,000	0	0	0	0	0	0	0
784-8270-474-51-02 INTEREST	10,563	0	0	0	0	0	0	0
* DEBT SERVICE	335,563	0	0	0	0	0	0	0
TOTAL EXPENDITURES	341,787	0	0	0	33,440	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	(338,192)	149	132	214	(33,440)	275	67	67
FUND BALANCE - BEGINNING	371,137	32,945	33,094	33,226	33,440	33,440	0	33,715
FUND BALANCE - ENDING	32,945	33,094	33,226	33,440	0	33,715	67	33,782

BRIDLE RIDGE CFD 2003-2 AGENCY FUND (790)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
790-1910-305-01-00 INVESTMENT EARNINGS	3,504	5,189	1,078	6,399	6,500	3,309	498	2,500
790-8270-308-21-01 ANNUAL ASSESSMENTS	330,032	320,107	310,997	326,692	325,000	291,574	280,000	297,090
790-8270-08-21-02 PREPAYMENT/PAYOFF	0	0	0	0	0	0	0	0
790-8270-393-01-00 BOND PROCEEDS	0	0	3,600,416	0	0	0	0	0
TOTAL REVENUES	333,536	325,296	3,912,491	333,091	331,500	294,883	280,498	299,590
EXPENDITURES								
OPERATIONS & MAINTENANCE								
790-8270-474-25-03 CONTRACT SERVICES	9,194	4,520	4,640	3,983	5,000	3,983	5,000	5,000
790-8270-474-25-25 ADMINISTRATIVE CHARGE	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
* OPERATIONS & MAINTENANCE	16,694	12,020	12,140	11,483	12,500	11,483	12,500	12,500
DEBT SERVICE								
790-8270-474-46-01 BOND ISSUE COSTS	0	0	128,181		0	0	0	0
790-8270-474-51-01 PRINCIPAL	90,000	192,000	3,580,000	110,000	115,000	115,000	120,000	120,000
790-8270-474-51-02 INTEREST	221,437	214,219	241,556	171,785	164,000	163,871	158,200	158,200
* DEBT SERVICE	311,437	406,219	3,949,737	281,785	279,000	278,871	278,200	278,200
EXPENDITURES	328,131	418,239	3,961,877	293,268	291,500	290,354	290,700	290,700
REVENUES OVER (UNDER) EXPENDITURES	5,405	(92,943)	(49,386)	39,823	40,000	4,529	(10,202)	8,890
FUND BALANCE - BEGINNING	621,365	626,770	533,827	484,441	524,264	524,264	564,264	528,793
FUND BALANCE - ENDING	626,770	533,827	484,441	524,264	564,264	528,793	554,062	537,683

BRIDLE RIDGE CFD 2004-1 AGENCY FUND (791)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
791-1910-305-01-00 INVESTMENT EARNINGS	1,198	2,007	431	2,151	1,500	2,167	1,500	2,000
791-8270-308-21-01 ANNUAL ASSESSMENTS	135,892	124,536	122,141	120,932	125,000	117,380	120,000	115,670
791-8270-393-01-00 BOND PROCEEDS	0	0	1,363,480	0	0	0	0	0
TOTAL REVENUES	137,090	126,543	1,486,052	123,083	126,500	119,547	121,500	117,670
EXPENDITURES								
OPERATIONS & MAINTENANCE								
791-8270-474-25-03 CONTRACT SERVICES	5,576	4,370	4,535	4,717	5,000	3,983	5,000	5,000
791-8270-474-25-25 ADMINISTRATIVE CHARGE	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
* OPERATIONS & MAINTENANCE	13,076	11,870	12,035	12,217	12,500	11,483	12,500	12,500
DEBT SERVICE								
790-8270-474-46-01 BOND ISSUE COSTS	0	0	53,228	0	0	0	0	0
791-8270-474-51-01 PRINCIPAL	30,000	35,000	1,335,000	35,000	45,000	45,000	45,000	45,000
791-8270-474-51-02 INTEREST	81,250	79,654	103,882	64,969	62,126	62,108	60,000	60,000
* DEBT SERVICE	111,250	114,654	1,492,110	99,969	107,126	107,108	105,000	105,000
EXPENDITURES	124,326	126,524	1,504,145	112,186	119,626	118,591	117,500	117,500
REVENUES OVER (UNDER) EXPENDITURES	12,764	19	(18,093)	10,897	6,874	956	4,000	170
FUND BALANCE - BEGINNING	186,627	199,391	199,410	181,317	192,214	192,214	199,088	193,170
FUND BALANCE - ENDING	199,391	199,410	181,317	192,214	199,088	193,170	203,088	193,340

BRIDLE RIDGE CFD 2005-1 AGENCY FUND (792)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
792-1910-305-01-00 INVESTMENT EARNINGS	2,443	3,642	1,209	8,655	2,500	(68)	2,500	2,500
792-8270-308-21-01 ANNUAL ASSESSMENTS	232,445	236,548	235,344	234,593	210,000	193,830	230,000	199,252
792-8270-308-21-02 DELINQUENT ASSESSMENTS	0	0	0	95,709	0	0	0	0
792-8270-393-01-00 BOND PROCEEDS	0	0	3,035,651	0	0	0	0	0
TOTAL REVENUES	234,888	240,190	3,272,204	338,957	212,500	193,762	232,500	201,752
EXPENDITURES								
OPERATIONS & MAINTENANCE								
792-8270-474-25-03 CONTRACT SERVICES	7,166	5,075	4,570	3,250	4,000	3,983	4,000	4,000
792-8270-474-25-25 ADMINISTRATIVE CHARGE	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
* OPERATIONS & MAINTENANCE	14,666	12,575	12,070	10,750	11,500	11,483	11,500	11,500
DEBT SERVICE								
790-8270-474-46-01 BOND ISSUE COSTS	0	0	101,728	0	0	0	0	0
792-8270-474-51-01 PRINCIPAL	70,000	75,000	2,930,000	80,000	90,000	90,000	95,000	95,000
792-8270-474-51-02 INTEREST	152,944	149,789	232,101	134,458	128,700	128,698	124,500	124,500
* DEBT SERVICE	222,944	224,789	3,263,829	214,458	218,700	218,698	219,500	219,500
EXPENDITURES	237,610	237,364	3,275,899	225,208	230,200	230,181	231,000	231,000
REVENUES OVER (UNDER) EXPENDITURES	(2,722)	2,826	(3,695)	113,749	(17,700)	(36,419)	1,500	(29,248)
FUND BALANCE - BEGINNING	373,744	371,022	373,848	370,153	483,902	483,902	466,202	447,483
FUND BALANCE - ENDING	371,022	373,848	370,153	483,902	466,202	447,483	467,702	418,235

REFUSE COLLECTION TRUST FUND (799)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Unaudited	2017/18 Adopted Preliminary Budget	2017/18 Proposed Final Budget
REVENUES								
799-8380-308-0701 - GARBAGE REVENUE	1,732,383	1,792,716	1,818,128	1,839,912	1,850,000	1,900,412	1,850,000	1,900,000
TOTAL REVENUES	<u>1,732,383</u>	<u>1,792,716</u>	<u>1,818,128</u>	<u>1,839,912</u>	<u>1,850,000</u>	<u>1,900,412</u>	<u>1,850,000</u>	<u>1,900,000</u>
799-8380-999-2503 CONTRACT SERVICE	1,754,757	1,785,607	1,809,847	1,834,997	1,850,000	1,893,735	1,850,000	1,900,000
TOTAL EXPENDITURES	<u>1,754,757</u>	<u>1,785,607</u>	<u>1,809,847</u>	<u>1,834,997</u>	<u>1,850,000</u>	<u>1,893,735</u>	<u>1,850,000</u>	<u>1,900,000</u>
REVENUES OVER (UNDER) EXPENDITURES	(22,374)	7,109	8,281	4,915	0	6,677	0	0
FUND BALANCE - BEGINNING	<u>220,627</u>	<u>198,253</u>	<u>205,362</u>	<u>213,643</u>	<u>218,558</u>	<u>218,558</u>	<u>218,558</u>	<u>225,235</u>
FUND BALANCE - ENDING	<u>198,253</u>	<u>205,362</u>	<u>213,643</u>	<u>218,558</u>	<u>218,558</u>	<u>225,235</u>	<u>218,558</u>	<u>225,235</u>