CITY OF HUGHSON
BUDGET & FINANCE SUBCOMMITTEE
AGENDA
MONDAY, MAY 16, 2016
@ 7:00 A.M.

COUNCIL CHAMBERS
7018 PINE STREET, HUGHSON, CA
CITY HALL

CALL TO ORDER:

Matt Beekman, Mayor
Jill Silva, Councilmember

Staff Present: Raul Mendez, City Manager
Shannon Esenwein, Finance Director
Jaylen French, Community Development Director

AMERICANS WITH DISABILITIES ACT/CALIFORNIA BROWN ACT NOTIFICATION FOR THE CITY OF HUGHSON

This agenda shall be made available upon request in alternative formats to persons with a disability; as required by the Americans with Disabilities Act of 1990 (42 U.S.C. Section 12132) and the Ralph M. Brown Act (California Government Code Section 54954.2).

Disabled or Special needs Accommodation: In compliance with the Americans with Disabilities Act, persons requesting a disability related modification or accommodation in order to participate in the meeting and/or if you need assistance to attend or participate in a City Council meeting, please contact the City Clerk's office at (209) 883-4054. Notification at least 48-hours prior to the meeting will assist the City Clerk in assuring that reasonable accommodations are made to provide accessibility to the meeting.

RULES FOR ADDRESSING THE SUBCOMMITTEE

Members of the audience who wish to address the City Council are requested to complete one of the forms located on the table at the entrance of the Council Chambers and submit it to the City Clerk. **Filling out the card is voluntary.**

Topic of Discussion:

1) Review and Recommend Approval of the 2016-2017 Draft Preliminary Budget.

2) Discuss Areas of Focus in the Finance Department for Fiscal Year 2016-2017.

ADOURNMENT:

CERTIFICATION

I, Christine Tallman, Interim City Clerk, or his/her designee, do hereby declare under penalty of perjury that the foregoing Agenda was posted on the outdoor bulletin board at the Hughson City Hall, 7018 Pine Street, Hughson CA and made available for public review, prior to or on this 12TH day of May, 2016, at or before 6:00 p.m.

_____
Christine Tallman, Interim City Clerk

City of Hughson

2016-2017

Preliminary Budget

Draft

Budget

Tables

City of Hughson
Budget Summary - Projected Balance
2016-17

		Projected Beginning Bal 7/1/2016	Projected Revenue	Transfer In	Projected Expenditures	Transfer Out	Projected Ending Bal 6/30/17
40	General Fund	1,118,932	2,485,980	146,632	2,604,992	15,500	1,131,052
401	General Fund Reserve	675,200	1,000		0		676,200
	General Fund	**1,794,132**	**2,486,980**	**146,632**	**2,604,992**	**15,500**	**1,807,252**
8	Vehicle Abatement	12,000	9,000		0	9,000	12,000
11	Traffic Congestion - Prop 42/Gas Tax 2103	133,600	17,134		32,000	11,600	107,134
18	Realignment Funding	35,700	5,000		15,000		25,700
19	Asset Forfeiture	7,000	0		0		7,000
25	Gas Tax 2106	7,500	26,817		25,000		9,317
30	Gas Tax 2107	15,699	62,637		52,250	29,000	-2,914
31	Gas Tax 2105	40,867	45,106		68,500	17,000	473
35	Gas Tax 2107.5	600	2,000		0	2,000	600
43	Trench Cut Fund	75,000	200		0		75,200
49	IT Reserve	90,000	0	30,000	25,000		95,000
51	Self Insurance	70,000	0		11,183		58,817
53	SLESF	10,400	100,000		100,000		10,400
90	Garbage/Refuse	20,000	480,000		480,000		20,000
92	Small Business Loan Grant	93,000	0		0		93,000
94	96-EDBG-738 Grant	400	0		0		400
95	1994 CDBG Housing Rehab STBG-799	161,900	1,200		0		163,100
96	Home Grant - FTHB	35,000	0		0		35,000
97	1996 CDBG Housing Rehab	197,600	2,150		0		199,750
98	Home Rehab - CalHome	40,000	0		0		40,000
100	LLD	81,769	104,814		86,159	8,520	91,904
200	BAD	125,710	56,538		24,427	2,137	155,684
	Special Revenue	**1,253,745**	**912,596**	**30,000**	**919,519**	**79,257**	**1,197,565**
48	Community Senior Center	6,475	15,120	7,500	24,300		4,795
50	United Samaritans Community Center	6,000	14,500		8,300	7,375	4,825
60	Sewer O & M **	2,037,129	3,500,200		1,202,386	2,191,707	2,143,236
80	Water **	325,000	1,373,000		966,995	196,482	534,523
	Enterprise Funds	**2,374,604**	**4,902,820**	**7,500**	**2,201,981**	**2,395,564**	**2,687,379**
10	Storm Drain	279,000	59,294		0		338,294
20	Community Enhancement	80,200	21,268		110,000		-8,532
41	Public Facility Development	1,375,000	66,550		190,000		1,251,550
42	Public Facility - Streets	-203,000	86,121		0		-116,879
54	Park Project - In Lieu	570,000	42,861		0		612,861
55	Park Development Impact Fees	439,900	56,807		140,000		356,707
61	Sewer Fixed Asset Replacement	3,232,991	6,500	444,836	0		3,684,327
62	Sewer Developer Impact Fee	1,090,444	234,600		0		1,325,044
66	WWTP Expansion **	8,000	6,999	1,735,871	312,463		1,438,407
69	Local Transportation Fund - Non Mot	10,151	5,314		0		15,465
70	Local Transportation Fund	40,400	58,859		40,000		59,259
71	Transportation	-551,000	393,662		20,000		-177,338
81	Water Development Fee	-280,000	79,863		0		-200,137
82	Water Fixed Asst Replacement	535,000	2,200	185,482	0		722,682
88	Public Works Street Projects - CDBG	-53,000	300,000		300,000		-53,000
	Capital Projects	**6,574,086**	**1,420,898**	**2,366,189**	**1,112,463**	**0**	**9,248,710**
13	RDA - Debt Service	151,000	241,200		181,200	60,000	151,000
	RDA	**151,000**	**241,200**	**0**	**181,200**	**60,000**	**151,000**
	GRAND TOTAL	**12,147,567**	**9,964,494**	**2,550,321**	**7,020,155**	**2,550,321**	**15,091,906**
		Rev	12,514,815	EXP	9,570,476		

** Water Bonds - Principal Payment $200,878 ($124,878 to water tank project, $76,000 to interfund loan agreement)

** Sewer Bonds - Principal Payment $1,423,408 Paid out of Fund 66, transfer cash from Fund 60.

City of Hughson
Revenue versus Expense
2016-17

		Projected Revenue	Prpjected Expenses	Revenue vs Expenses
40	General Fund	2,632,612	2,620,492	12,120
401	General Fund Reserve	1,000	0	1,000
	General Fund	**2,633,612**	**2,620,492**	**13,120**
8	Vehicle Abatement	9,000	9,000	0
11	Traffic Congestion - Prop 42/Gas Tax 2103	17,134	43,600	-26,466
18	Realignment Funding	5,000	15,000	-10,000
19	Asset Forfeiture	0	0	0
25	Gas Tax 2106	26,817	25,000	1,817
30	Gas Tax 2107	62,637	81,250	-18,613
31	Gas Tax 2105	45,106	85,500	-40,394
35	Gas Tax 2107.5	2,000	2,000	0
43	Trench Cut Fund	200	0	200
49	IT Reserve	30,000	25,000	5,000
51	Self Insurance	0	11,183	-11,183
53	SLESF	100,000	100,000	0
90	Garbage/Refuse	480,000	480,000	0
92	Small Business Loan Grant	0	0	0
94	96-EDBG-738 Grant	0	0	0
95	1994 CDBG Housing Rehab STBG-79	1,200	0	1,200
96	Home Grant - FTHB	0	0	0
97	1996 CDBG Housing Rehab	2,150	0	2,150
100	LLD	104,814	94,679	10,135
200	BAD	56,538	26,564	29,974
	Special Revenue	**942,596**	**998,776**	**-56,180**
48	Community Senior Center	22,620	24,300	-1,680
50	United Samaritans Community Center	14,500	15,675	-1,175
60	Sewer O & M **	3,500,200	3,394,093	106,107
80	Water **	1,373,000	1,163,477	209,523
	Enterprise Funds	**4,910,320**	**4,597,545**	**312,775**
10	Storm Drain	59,294	0	59,294
20	Community Enhancement	21,268	110,000	-88,732
41	Public Facility Development	66,550	190,000	-123,450
42	Public Facility - Streets	86,121	0	86,121
54	Park Project - In Lieu	42,861	0	42,861
55	Park Development Impact Fees	56,807	140,000	-83,193
61	Sewer Fixed Asset Replacement	451,336	0	451,336
62	Sewer Developer Impact Fee	234,600	0	234,600
66	WWTP Expansion **	1,742,870	312,463	1,430,407
69	Local Transportation Fund - Non Mot	5,314	0	5,314
70	Local Transportation Fund	58,859	40,000	18,859
71	Transportation	393,662	20,000	373,662
81	Water Development Fee	79,863	0	79,863
82	Water Fixed Asst Replacement	187,682	0	187,682
88	Public Works Street Projects - CDBG	300,000	300,000	0
	Capital Projects	**3,787,087**	**1,112,463**	**2,674,624**
13	RDA - Debt Service	241,200	241,200	0
	RDA	**241,200**	**241,200**	**0**
	GRAND TOTAL	**12,514,815**	**9,570,476**	**2,944,339**

CITY OF HUGHSON - Payroll Distribution - 2016-17

2016-17	Employee Name	40-110 Legis	40-120 City Mgr	40-130 City Clk	40-140 Finance	40-150 Treasurer	40-170 Blds & Grounds	40-180 Parks & Rec	40-190 Plan & Bldg	40-310 Public Works	40-320 Street Maint	60-330 Sewer O & M	60-350 Sewer WWTP	80-340 Water O & M	100 LLD	200 BAD	TOTAL
Mayor	Beekman, M	100.00%															100.0%
Mayor Pro Tem	Young, J	100.00%															100.0%
Council Member	Carr, G	100.00%															100.0%
Council Member	Hill, H	100.00%															100.0%
Council Member	Silva,J	100.00%															100.0%
Planning Commissioner	Fontana, M								100.00%								100.0%
Planning Commissioner	Minyard,K								100.00%								100.0%
Planning Commissioner	McFadon, A								100.00%								100.0%
Planning Commissioner	Sartain, M								100.00%								100.0%
Planning Commissioner	Strain, J								100.00%								100.0%
Treasurer	Padilla, J					100.00%											100.0%
City Manager	Mendez, R		100.00%														100.0%
Management Analyst/Deput	Vacant			75.00%	25.00%												100.0%
Office Assistant II	Cortez, S			33.00%								34.00%		33.00%			100.0%
Finance Director	Esenwein, S				100.00%												100.0%
Accounting Manager	Whiteside, L				33.00%							34.00%		33.00%			100.0%
Account Technician I	Roberts, M				33.00%							34.00%		33.00%			100.0%
Account Technician II	Serrato, M								60.00%			20.00%		20.00%			100.0%
Community Dev Director	French, J								30.00%	10.00%		30.00%		30.00%			100.0%
Code Enforcement Officer	Gomez, A								100.00%								100.0%
PW Superintendent	Rush, S							15.00%		60.00%	10.00%			5.00%	5.00%	5.00%	100.0%
Maintenance Wkr I	Vasquez, J						10.00%	15.00%			25.00%	25.00%		25.00%			100.0%
Maintenance Wkr II	Fontana, A										50.00%	25.00%		25.00%			100.0%
Maintenance Wkr II	Luna, S						20.00%	25.00%							40.00%	15.00%	100.0%
Water Distribution Oper	Garza, H											30.00%		70.00%			100.0%
Water Distribution Oper	Lovejoy, E											30.00%		70.00%			100.0%
Utilities Superintendent	Velazquez, J											35.00%	50.00%	15.00%			100.0%
WWTP Operator I	Raya, N											33.00%	34.00%	33.00%			100.0%
		5.00	1.00	1.08	1.91	1.00	0.30	0.55	6.90	0.70	0.85	3.30	0.84	3.92	0.45	0.20	28.00
		5 Part time				1 Part time		33% Part tim	6 Part time			33% Part time		33% Part time			

15 Full Time Positions
13 Part Time Positions

Additional Personnel Support Provided by Contract Service: Express Personnel, CVOC

City of Hughson - Salary / Benefit Cost
2016-17

		Range	Step	Dept	Annual Salary		PERS	Medicare	SUI	Health	Life	Dental	Vision	WC	Def Comp	Total Benefits	Total Costs
40-110	Legislative				15,600		0	1,195	0	0	0	0	0	0	0	1,195	16,795
40-120	City Manager				136,509		18,612	1,979	434	20,304	1,008	2,149	340	4,868	2,736	52,430	188,939
40-120	Auto				6,000		0	87	0	0	0	0	0	0	0	87	6,087
40-120	Tech				1,200		0	17	0	0	0	0	0	0	0	17	1,217
40-130	City Clerk				47,480		6,048	689	326	15,541	595	2,114	325	542	549	26,729	74,209
40-140	Finance				136,848		18,658	1,984	829	28,806	1,270	3,801	603	1,641	1,047	58,640	195,488
40-145	PERS - Liability				0		38,515	0	0	0	0	0	0	0	0	38,515	38,515
40-150	City Treasurer				1,200		0	92	0	0	0	0	0	0	0	92	1,292
40-170	Bldgs & Grounds				12,332		1,681	179	130	4,095	150	427	63	1,759	90	8,575	20,907
40-180	Parks & Rec				25,918		3,534	376	239	7,688	291	750	113	3,697	210	16,897	42,815
40-190	Planning/Bldg				72,934		7,685	1,244	391	14,675	552	1,558	230	1,312	360	28,006	100,939
40-210	Police				0		33,387	0	0	0	0	0	0	0	0	33,387	33,387
					0		0	0	0	0	0	0	0	0	0	0	0
40-310	Public Wrks Adm				47,444		6,469	688	304	11,072	447	953	153	5,800	420	26,305	73,749
40-320	Street Maint				38,640		5,268	560	369	12,126	446	1,046	169	5,513	285	25,783	64,423
					0		0	0	0	0	0	0	0	0	0	0	0
40-320	Overtime				4,800		0	70	0	0	0	0	0	0	0	70	4,870
Total General Fund					**546,904**		**139,857**	**9,160**	**3,021**	**114,308**	**4,759**	**12,798**	**1,996**	**25,133**	**5,697**	**81,100**	**595,188**
60-330	Sewer M & O				169,869		61,139	2,463	1,285	55,817	1,815	5,981	935	14,387	1,287	145,110	314,979
60-330	Overtime				5,100			74								74	5,174
60-350	WWTP				52,760		7,193	765	365	15,057	508	1,805	286	7,526	402	33,907	86,666
60-350	Overtime				15,000			218								218	15,218
80-340	Water M & O				196,395		65,924	2,847	1,558	68,284	2,118	7,283	1,141	18,146	1,425	168,726	365,121
80-340	Overtime				5,100			74								74	5,174
100	LLD District				20,669		2,818	300	195	6,476	230	670	95	2,949	150	13,883	34,552
200	BAB District				9,751		1,330	141	87	2,899	105	290	42	1,391	75	6,360	16,112
Total Other Funds					**474,644**		**138,404**	**6,881**	**3,489**	**148,533**	**4,777**	**16,029**	**2,499**	**44,399**	**3,339**	**368,352**	**842,996**
					1,021,547		**278,261**	**16,041**	**6,510**	**262,841**	**9,536**	**28,827**	**4,495**	**69,532**	**9,036**	**449,452**	**1,438,183**

CITY OF HUGHSON - CAPITAL PROJECTS
2016-17

FUND	DEPT	Description	Expense Acct #		
		Capital - Equipment/Buildings			
20	800	DOWNTOWN ENHANCEMENT	7018	5,000	Parklets
30	700	OTHER EQUIPMENT	7006	26,250	Man Lift Truck 25%
31	700	OTHER EQUIPMENT	7006	52,500	Man Lift Truck 50%
40	170	BUILDING IMPROVEMENT	7002	1,000	Restroom Repair
40	170	EQUIPMENT REPLACEMENT	7006	3,500	Small Equipment
40	180	EQUIPMENT REPLACEMENT	7006	3,500	Small Equipment
40	320	OTHER EQUIPMENT	7006	26,250	Man Lift Truck 25%
41	800	ACCOUNTING SOFTWARE UPGRAD	70XX	150,000	Accounting/Billing System/Server Upgrade
41	800	CITY HALL REMODEL/PHONE	70XX	40,000	Phone System Upgrade
49	147	HARDWARE - REPLACEMENT	7009	20,000	Hardware Repair/Repl
49	147	SOFTWARE - REPLACEMENT	7014	5,000	Computer Software Repl
60	330	EQUIPMENT REPLACEMENT	7006	2,000	Small Equipment
80	340	OTHER EQUIPMENT	7006	15,000	Water Meters
		Total Equipment - Improvements		**350,000**	
		Capital - Projects			
20	800	HUGHSON AVE SIDEWALK	80XX	105,000	
55	800	ROLLAND STARN	8002	140,000	
70	700	HUGHSON AVE	80XX	20,000	
71	800	WHITMORE AVE	80XX	20,000	
88	800	2ND STREET SIDEWALK	80XX	150,000	
88	800	COMMUNITY COMMERICAL KITCHE	80XX	150,000	
		Total Projects		**585,000**	
		GRAND TOTAL CAPITAL		**935,000**	

City of Hughson
Transfer Table 2016-2017

Fund		Transfer In 4999	Fund		Transfer Out 8505	
40	General Fund	146,632	8	Vehicle Abatement	9,000	Police Service
			11	Traffic Congestion	11,600	Admin Ser
			13	RDA	60,000	Admin Ser
			30	Gas Tax - 2107	29,000	Admin Ser
			31	Gas Tax - 2105	17,000	Admin Ser
			35	Gas Tax - 2107.5	2,000	Admin Ser
			50	Samaritans Center	7,375	Staff Service
			100	LLD	8,520	Admin Ser
			200	BAD	2,137	Admin Ser
		146,632			**146,632**	
48	Community Senior Center	7,500	40	General Fund	7,500	Support from GF
49	IT Replacement	30,000	40	General Fund	8,000	
			60	Sewer M & 0	11,000	Hardware/Software
			80	Water	11,000	Hardware/Software
66	WWTP Expansion	1,423,408	60	Sewer M & 0	1,423,408	Principle Payment
66	WWTP Expansion	312,463	60	Sewer M & 0	312,463	Interest Payment
61	Sewer Fixed Asset Replacement	444,836	60	Sewer M & 0	444,836	Depreciation
82	Water Fixed Asset Replacement	185,482	80	Water	185,482	Depreciation
		2,403,689			**2,403,689**	
	Total Transfers	**2,550,321**			**2,550,321**	
40	General Fund	402,000	60-6203-330	Administrative Ser	238,000	
			80-6203-340		164,000	
		402,000			**402,000**	

Often, one Fund will provide service to another Fund. The General Fund provides administrative service to various funds, such as Water, Sewer, Gas Tax, BAD, LLD. These transfers cover the costs of Staff support (such as the Finance Department, Administration, etc.) to administer the programs.

Transfers are made to the IT Fund (49) from the General, Water and Sewer Fund. These transfers are to build up a reserve to fund future IT needs.

In addition, a portion of the funds collected from User fees (Sewer. Water) covers future asset replacement - via depreciation costs.

CITY OF HUGHSON

OUTSTANDING DEBT SERVICE FY 16-17

Debt Issuance		Interest Rate	Original Prinicpal	Year Issued	Outstanding Principal	Outstanding Interest	Annual Payment Amount	Due Thru
RDA Refunding & Capital projects (Bond payable from Tax increment)	RDA	2.00%	$ 3,220,000	2006	$ 2,660,000	$ 1,169,550	Principal $ 80,000 Interest $ 89,200 Total: $169,200	2036
Water Tank Project Loan (Loan payable from revenues of the water system)	80	3.40%	$ 2,400,000	2006	$ 1,460,194	$ 274,532	Principal $124,878 Interest $ 48,594 Total: $ 173,472	2026
WWTP Expansion Project Preliminary Planning, design and captial exp (Loan payable from revenues of the WWTP and Sewer Revenues)	60	3.40%	$ 6,780,000	2008	$ 4,675,266	$ 1,057,518	Principal $321,483 Interest $156,249 Total: $ 477,732	2028
STATE WATER RESOURCE BOARD SRF LOAN WWTP Expanion Project (Loan payable from revenues of the WWTP and Sewer Revenues)	66	1%	$ 21,489,680	2010	$ 16,239,193	$ 1,562,096	Principal $1,101,925 Interest $ 156,213 Total $ 1,258,138	2031
Total Principal					**$ 25,034,653**			
Total Interest						**$ 4,063,696**		
FY 15-16 Debt Payments							**$ 2,078,542.00**	

Budget

Detail

CITY OF HUGHSON 2016-17

Revenue - General Fund 40 Preliminary

Fund	Description Revenue	Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
40	CURRENT PROPERTY	4001	251,613	278,845	296,000	146,975	265,000	4% Increase
40	PRIOR YEAR	4003	16	443	1,000	1,023	500	($ info not available until Oct)
40	PROPERTY TAX - UNSEC OTHER	4004	4,155	408	10,000	201	500	
40	PROP TAX - RDA CONTR	4006	5,147	5,195	5,000	0	5,000	Pass-Thru Back 11.6%
40	SALES TAX	4101	613,347	632,696	652,000	506,761	887,000	.01 of Sales Tax paid
40	IN LIEU SALES TAX	4102	161,740	229,285	215,000	106,032	0	Triple Flip - State
40	PROPERTY TRANSFER TAX	4103	8,438	17,636	9,000	24,628	15,000	
40	GAS UTILITY	4201	3,553	17,276	15,000	17,205	15,000	
40	GARBAGE FRANCHISE	4202	13,514	29,741	40,000	5,030	38,400	8% of Billing Res/Comm.
40	CABLE/PHONE T.V.	4203	40,587	48,304	31,000	31,193	31,000	
40	BUSINESS LICENSES	4301	21,609	22,842	22,000	20,673	20,000	530 Business Licenses
40	BUILDING PERMITS	4401	93,573	154,559	60,000	60,697	66,000	21 Home X $1,756
40	YARD SALE PERMITS	4405	605	535	740	415	450	
40	ENCROACHMENT PERMITS	4407	6,897	3,615	7,000	8,484	7,110	$790 per Permit
40	ORDINANCE UPDATE	4408	228	469	400	0	0	
40	OTHER PERMITS	4409	810	3,361	1,000	2,381	2,000	
40	TRAFFIC FINES	4501	38,264	36,353	35,000	30,497	35,000	Traffic Fines
40	PARKING FINES	4504	7,837	7,732	7,000	3,200	3,500	Parking Fines - City of Inglewood
40	INTEREST EARNED	4601	1,295	2,458	1,000	2,253	2,000	Drop in Interest Rates
40	RENTS, LEASE RIGHTS, & ROYALTIES	4602	200	0	0	0	0	
40	GRANTS - BEV/OTHER	4706	0	5,000	5,000	5,000	5,000	
40	GRANT - PLANNING Prop 84	4706	72,699	0	0	0	0	Completed
40	MOTOR VEHICLE IN LIEU TAX	4710	431,780	584,007	456,750	278,754	475,020	Based on Assessed Value
40	HOMEOWNER'S PROP. TAX RELIEF	4720	3,004	3,223	4,000	1,574	2,000	
40	SB813 SUPPLEMENTAL TAXES	4725	5,857	2,191	1,000	1,605	1,500	
40	STANISLAUS COUNTY FEES	4728	0	8,057	2,000	305	1,000	1% - County Impact Fees
40	PLANNING APPLICATION	4735	0	2,244	3,000	155	1,000	
40	PROP 172-PUBLIC SAFETY AUG	4737	6,889	8,776	6,000	6,196	7,000	Moved From Fund 7
40	UTILITY PENALTIES	4803	72,112	75,636	67,000	65,714	70,000	Fees for Delinquent Payments
40	PLAN CHECK FEES	4813	30,012	47,436	35,000	34,571	42,000	
40	BLDG CODE VIOLATIONS	4821	252	3,500	5,000	250	1,000	
40	VEHICLE RELEASE FEES	4827	15,767	13,540	15,500	14,040	15,500	
40	MISC. FEES & CHARGES	4829	20,149	30,018	14,000	31,343	20,000	
40	RETURNED CHECK CHARGES	4830	2,295	1,540	2,000	1,510	1,500	
40	BOOKING FEES	4833	86	159	475	454	400	
40	SALE OF DOCUMENTS	4902	431	988	200	111	100	Police Reports
40	SALE OF SURPLUS PROPERTY	4909	0	0	0	29,849	0	
40	REFUND	4915	23,240	14,700	19,500	25,667	20,000	Refunds/Reimb-TASK-CDBG
40	SUNDRY REVENUES	4919	1,039	2,135	2,000	462	500	General Plan Fee
40	QUASI-EXTERNAL TRANSACTION	4920	360,000	360,000	402,000	301,500	402,000	Costs Reim by Enter Funds
40	RENTAL FEE	4931	12,126	14,848	15,000	21,964	22,000	Parks/Annex
40	AB 939 / TIRE AMNESTY	4935	2,595	6,006	5,000	2,345	5,000	Moved from Fund 5
	TOTAL REVENUE		**2,333,761**	**2,675,757**	**2,468,565**	**1,791,015**	**2,485,980**	
40	TRANSFERS-IN	4999	166,915	113,936	170,307	127,728	146,632	
	GRAND TOTAL REVENUE		**2,500,676**	**2,789,693**	**2,638,872**	**1,918,743**	**2,632,612**	
	TOTAL General Fund Exp		**2,029,693**	**2,157,167**	**2,619,940**	**1,848,967**	**2,620,492**	
	DIFFERENCE Rev-Exp		**470,983**	**632,526**	**18,932**	**69,776**	**12,120**	

FUND 40 - GENERAL FUND 2016-17

FUND	DEPT	Description	40 Expense Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
40	110	REG. SALARIES	5001	15,600	14,559	15,600	13,000	15,600	Salary - 5 Council Seats PT
40	110	MEDICARE TAX	5170	1,194	1,279	1,195	995	1,195	
40	110	OFFICE SUPPLIES	6001	437	592	500	461	500	
40	110	DUES/PUBLICATNS	6004	7,046	9,664	9,700	9,193	4,795	League Membership, StanCOG, Retail Tra
40	110	TRAVEL/MEETINGS	6005	2,395	1,296	2,000	2,848	3,000	League of CA Cities, State of the City, CC/I
40	110	DEPT SUPPLIES	6101	820	118	600	0	500	
40	110	PHONE/RADIO	6105	640	765	550	962	740	
40	110	CONTRACT SERVICES	6202	0	0	0	0	7,300	Alliance, Hughson SBDC
40	**110**	**LEGISLATIVE**		**28,132**	**28,273**	**30,145**	**27,459**	**33,630**	
40	120	REG. SALARIES	5001	114,873	108,791	120,177	100,147	136,509	Salary - City Manager
40	120	TECH ALLOWANCE	5008	1,020	1,020	1,020	850	1,200	
40	120	VEHICLE ALLOWANCE	5009	3,600	3,600	3,600	3,000	6,000	
40	120	P.E.R.S.	5110	30,312	24,351	17,976	14,980	18,612	
40	120	MEDICAL INS.	5120	20,742	21,553	18,705	12,262	20,644	
40	120	UNEMPLOYMNT INS	5130	573	434	434	434	434	
40	120	WORKER'S COMP	5140	5,039	3,912	3,924	0	4,868	
40	120	LIFE INS	5150	114	918	964	765	1,008	
40	120	DENTAL INS	5160	2,203	2,085	2,037	1,346	2,149	
40	120	MEDICARE TAX	5170	1,745	1,880	1,810	1,522	2,083	
40	120	DEF COMP	5175	0	802	1,200	943	2,736	
40	120	OFFICE SUPPLIES *	6001	437	495	400	471	500	
40	120	POSTAGE	6003	63	56	100	55	100	
40	120	DUES/PUBLICATNS	6004	973	379	300	169	1,400	ICMA, Mod Bee, Turlock Journal, Hughson
40	120	TRAVEL/MEETINGS	6005	1,914	3,052	3,000	1,876	3,000	Professional Development, Business Meetir
40	120	DEPT SUPPLIES	6101	701	1,029	1,600	243	1,600	
40	120	PHONE/RADIO	6105	2,232	2,679	3,800	3,365	2,600	
40	120	RENTS/LEASES	6107	1,047	1,013	1,055	841	800	
40	120	PETROLEUM PROD *	6110	998	880	1,245	581	900	
40	120	CONTRACT SRVCS-Incentive Prog	6121	12,000	22,892	37,100	10,418	30,000	City Business Assistance Program
40	120	EVENT SPONSORING	6130	0	11,961	7,500	7,074	7,500	Love Hughson, National Night Out, Concer
40	120	EMPLOYEE APPRECIATION	61xx	0	0	500	0	1,500	Employee Appreciation Program
40	120	CONTRACT SRVCS	6202	1,578	1,366	6,500	1,475	33,500	Voting Rights Study/Updates/Shredding/Fa
40	**120**	**CITY MANAGER**		**202,164**	**215,148**	**234,947**	**162,816**	**279,643**	
40	130	REG. SALARIES	5001	16,842	32,835	41,853	43,057	47,480	Mgmt Analyst 75%/Office Asst 33%
40	130	P.E.R.S.	5110	868	7,273	7,126	3,247	6,048	
40	130	MEDICAL INS.	5120	1,768	4,021	15,940	1,107	15,866	
40	130	UNEMPLOYMNT INS	5130	0	107	217	544	326	
40	130	WORKER'S COMP	5140	369	558	375	0	542	
40	130	LIFE INS	5150	17	225	468	136	595	
40	130	DENTAL INS	5160	77	311	1,034	176	2,114	
40	130	MEDICARE TAX	5170	1,285	547	607	1,732	689	
40	130	DEF COMP	5175	0	0	450	138	549	
40	130	EMPL ASSIST PRG	5180	0	0	0	0	0	
40	130	OFFICE SUPPLIES *	6001	1,574	1,782	1,200	1,660	2,000	
40	130	POSTAGE	6003	169	150	200	148	200	
40	130	DUES/PUBLICATNS	6004	433	1,101	700	1,126	200	Memberships
40	130	TRAVEL/MEETINGS	6005	1,004	49	600	205	1,000	
40	130	DEPT SUPPLIES	6101	663	73	300	1,037	900	Compliance posters
40	130	ADVERTISING	6104	6,426	4,075	3,000	2,754	4,000	Public Notices
40	130	PHONE/RADIO	6105	1,655	1,913	2,900	2,404	2,000	
40	130	RENTS/LEASES	6107	882	918	888	708	700	Copier/Fax/Mail Machine
40	130	INS/SURETIES	6113	183	122	350	186	200	Employee Bond
40	130	ELECTIONS	6114	0	3,603	0	0	7,000	Election

FUND	DEPT	Description	40 Expense Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
40	130	CONTRACT SRVCS	6202	20,085	13,246	20,000	16,892	20,000	Code/ IT/ Web/Firewall
40	**130**	**ADMIN SER/CITY CLERK**		**54,300**	**72,909**	**98,208**	**77,256**	**112,409**	
40	140	REG. SALARIES *	5001	30,015	71,974	114,177	94,714	136,848	Fin Dir/Fin Mng 33%/Acct Tech 33% /Mgm
40	140	P.E.R.S.	5110	8,001	15,943	17,079	13,347	18,658	
40	140	MEDICAL INS.	5120	10,965	19,692	26,199	14,967	29,409	
40	140	UNEMPLOYMNT INS	5130	286	701	720	864	829	
40	140	WORKER'S COMP	5140	848	1,118	1,245	0	1,641	
40	140	LIFE INS	5150	347	531	936	634	1,270	
40	140	DENTAL INS	5160	1,068	2,418	3,381	1,790	3,801	
40	140	MEDICARE TAX	5170	411	1,197	1,656	1,310	1,984	
40	140	DEF COMP	5175	272	260	597	165	1,047	
40	140	EMPL ASSIST PRG	5180	0	0	0	0	0	
40	140	OFFICE SUPPLIES	6001	874	1,523	1,300	922	1,200	
40	140	POSTAGE	6003	149	131	300	129	175	
40	140	DUES/PUBLICATNS	6004	110	110	220	200	220	Dues CSMFO
40	140	TRAVEL/MEETINGS	6005	38	0	1,500	2,062	2,500	
40	140	DEPT SUPPLIES	6101	48	317	200	46	100	
40	140	ADVERTISING	6104	0	1,562	1,500	0	500	
40	140	PHONE/RADIO	6105	958	1,148	800	1,442	1,200	
40	140	RENTS/LEASES	6107	1,378	1,333	1,400	1,106	1,100	Copier/Fax/Mail Machine
40	140	PETROLEUM PROD	6110	998	880	1,045	563	900	
40	140	CONTRACT SRVCS	6202	59,959	44,725	25,000	20,060	25,000	Audit / MOM / St Contr Rep / HDL
40	140	MISC BANK CHARGES	6351	12,606	2,585	2,000	2,025	2,100	Bank Fees
40	**140**	**FINANCE**		**129,331**	**168,148**	**201,255**	**156,345**	**230,482**	
40	145	P.E.R.S.	5110	0	0	33,352	33,352	38,515	Unfunded Liability 33%
40	145	INS/SURETIES	6113	13,517	14,140	15,305	17,067	19,600	Liability/Emp Assist/Prop
40	145	TAX ADMINISTRATION	6119	3,365	3,511	4,500	0	4,000	County Costs for Collection
40	145	TRANSFERS	8505	7,500	7,500	7,500	5,625	7,500	$7,500 to Senior Cntr
40	145	COMPUTER SOFTWARE RES	8506	3,000	3,000	0	0	3,600	Shared w/Water/Sewer Reserve - 45%
40	145	IT CAPITAL RESERVE	8506	5,000	5,000	0	0	4,400	Shared w/Water/Sewer Reserve - 55%
40	**145**	**NONDEPARTMENTAL**		**32,382**	**33,151**	**60,657**	**56,044**	**77,615**	
40	150	REG. SALARIES	5001	1,200	1,120	1,200	1,000	1,200	Treasurer - PT
40	150	MEDICARE TAX *	5170	69	98	92	15	92	
40	**150**	**CITY TREASURER**		**1,269**	**1,218**	**1,292**	**1,015**	**1,292**	
40	160	CONTRACT SRVCS	6202	86,290	108,603	105,000	91,519	105,000	Legal Services
40	**160**	**LEGAL SERVICES**		**86,290**	**108,603**	**105,000**	**91,519**	**105,000**	
40	170	REG. SALARIES	5001	0	8,985	12,144	10,952	12,332	Maint Wkr - 30%
40	170	OVERTIME	5003	0	0	0	148	0	
40	170	P.E.R.S.	5110	0	1,991	1,817	1,201	1,681	
40	170	MEDICAL INS.	5120	0	3,632	4,550	1,333	4,158	
40	170	UNEMPLOYMNT INS	5130	0	0	130	174	130	
40	170	WORKER'S COMP	5140	0	1,118	1,586	0	1,759	
40	170	LIFE INS	5150	0	0	145	77	150	
40	170	DENTAL INS	5160	0	351	493	217	427	
40	170	MEDICARE TAX	5170	0	149	176	149	179	
40	170	DEF COMP	5175	0	0	90	254	90	
40	170	OFFICE SUPPLIES	6001	142	99	100	192	120	
40	170	DUES/PUBLICATNS	6004	377	181	800	0	200	Permit-Haz Mat Storage/Pesticide Lic

FUND	DEPT	Description	40 Expense Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
40	170	DEPT SUPPLIES *	6101	4,938	5,577	6,000	5,151	7,000	Sanitary Supplies/Fertilizer/Sprinklers
40	170	UNIFRM/CLTH EXP	6103	522	458	800	612	800	Misson Linen
40	170	PHONE/RADIO	6105	2,388	2,870	4,000	3,606	2,800	
40	170	UTILITIES	6106	12,662	12,983	11,000	11,755	14,000	
40	170	MAINT BLDGS/GRD *	6108	3,480	1,036	3,500	1,331	3,500	
40	170	PETROLEUM PROD	6110	840	741	1,200	474	750	
40	170	MAINT OF EQUIP *	6111	301	440	500	229	1,000	Equip in Bldgs
40	170	CONTRACT SRVCS	6202	6,438	7,366	7,500	8,113	7,500	Contract Wkr,AC/Pest Con/City Hall/Com C
40	170	BLDGS IMPROV	7002	0	950	500	0	1,000	Misc Improve - Restroom Repair
40	170	EQUIPMENT REPLACEMENT	7006	1,000	3,000	1,000	1,000	3,500	Sm Equip, mower
40	**170**	**BLDGS & GRNDS**		**33,088**	**51,927**	**58,031**	**46,966**	**63,076**	
40	180	REG. SALARIES *	5001	17,085	8,985	25,449	22,104	25,918	Supt 15%- Maint Wkr 40%
40	180	OVERTIME	5003	0	0	0	223	0	
40	180	P.E.R.S.	5110	4,077	1,990	3,806	2,676	3,534	
40	180	MEDICAL INS.	5120	5,508	3,632	8,260	2,747	7,801	
40	180	UNEMPLOYMNT INS	5130	166	193	239	304	239	
40	180	WORKER'S COMP	5140	1,423	1,118	3,322	0	3,697	
40	180	LIFE INS	5150	188	184	276	162	291	
40	180	DENTAL INS	5160	572	351	842	433	750	
40	180	MEDICARE TAX	5170	245	150	369	310	376	
40	180	DEF COMP	5175	75	36	210	131	210	
40	180	EMPL ASSIST PRG	5180	0	0	0	0	0	
40	180	OFFICE SUPPLIES	6001	131	148	150	138	175	
40	180	POSTAGE	6003	42	37	50	37	50	
40	180	DUES/PUBLICATNS	6004	34	251	350	0	0	
40	180	TRAVEL/MEETINGS	6005	340	0	300	0	100	
40	180	DEPT SUPPLIES *	6101	4,256	3,501	6,000	4,765	6,000	Sanitation Supplies/Sprinkler-Fertilizer
40	180	SMALL TOOLS	6102	0	0	100	0	100	
40	180	ADVERTISING	6104			0	0	300	
40	180	PHONE/RADIO	6105	2,388	2,870	4,000	3,606	2,800	
40	180	UTILITIES	6106	16,868	13,623	20,000	9,641	15,000	Costs: Water/Park Lights
40	180	RENTS/LEASES	6107	3,196	2,940	2,800	3,526	2,300	Copier/Fax/Mail Machine
40	180	MAINT BLDGS/GRD	6108	255	74	500	0	1,000	Sidewalk repair
40	180	MAINT OF EQUIP	6111	2,138	739	2,500	429	2,500	Lawn Mower/Blades/Edger
40	180	PROF SERVICES	6201	0	0	0	93	0	
40	180	CONTRACT SRVCS	6202	14,354	5,803	27,800	17,440	15,000	Contract Wkr / Shred It/Facilities/Light Rep
40	180	IMPROVEMENT	7003	0	4,000	5,500	5,363	0	
40	180	EQUIPMENT	7006	1,000	4,000	2,000	2,000	3,500	Sm Equip, mower
40	**180**	**PARKS & RECREATION**		**74,341**	**54,625**	**114,823**	**76,127**	**91,641**	
40	190	REG. SALARIES	5001	39,117	33,149	63,679	44,938	72,934	Com Dev Dir 30% / Acct Tech 60%- 6 PT
40	190	P.E.R.S.	5110	7,521	6,723	6,684	6,103	7,685	
40	190	MEDICAL INS.	5120	6,265	10,777	10,970	6,179	14,905	
40	190	UNEMPLOYMNT INS	5130	409	260	304	530	391	
40	190	WORKER'S COMP	5140	1,386	1,118	1,044	0	1,312	
40	190	LIFE INS	5150	298	354	411	353	552	
40	190	DENTAL INS	5160	545	1,042	1,188	967	1,558	
40	190	MEDICARE TAX	5170	1,082	750	1,110	994	1,244	
40	190	DEF COMP	5175	236	293	300	211	360	
40	190	EMPL ASSIST PRG	5180	0	0	0	0	0	
40	190	OFFICE SUPPLIES *	6001	1,408	1,485	1,800	1,383	1,600	
40	190	POSTAGE	6003	234	233	400	247	300	
40	190	DUES/PUBLICATNS	6004	12,967	5,066	5,000	5,187	4,200	LAFCO Dues 4,016
40	190	TRAVEL/MEETINGS	6005	194	11	500	165	700	
40	190	DEPT SUPPLIES *	6101	747	379	1,800	641	100	

FUND	DEPT	Description	40 Expense Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
40	190	ADVERTISING	6104			0	0	2,000	
40	190	PHONE/RADIO	6105	955	1,148	850	1,442	1,200	
40	190	RENTS/LEASES	6107	441	427	444	354	350	Copier/Fax/Mail Machine
40	190	MAINT OF EQUIP	6111	0	0	100	0	0	
40	190	CONTRACT SRVCS	6202	73,818	80,734	85,000	64,031	85,000	Big Inspection/Plan Ck/Eng/Shred It
40	190	CONTRACT SRVCS	6202	32,375	0	0	0	0	
40	190	CONTRACT SRVCS	6202	0	23,270	9,000	8,994	0	Housing Element
40	**190**	**PLANNING/BLDG**		**179,998**	**167,219**	**190,584**	**142,721**	**196,391**	
40	210	P.E.R.S.	5110	22,606	29,542	27,702	26,718	33,387	PERS Cost-Sheriff Dept
40	210	DEPT SUPPLIES	6101	399	115	500	0	0	
40	210	MAINT BLDG/GRNDS	6108	0	0	7,000	7,467	0	Clean Carpet/Stain Shelves
40	210	VEHICLE COSTS	6125	34,137	11,502	41,700	23,863	75,000	Vehicle/Mileage for Police
40	210	CONTRACT SRVCS	6202	883,444	976,439	1,131,361	724,584	1,042,563	Contract w/Stanislaus Co
40	**210**	**POLICE DEPT**		**940,586**	**1,017,598**	**1,208,263**	**782,631**	**1,150,950**	(33% Chief-5.5 Dep- 1 Clerk)
40	211	CONTRACT SRVCS	6202	24,839	17,045	24,696	19,351	31,360	Animal Service Contract
40	211	CONSTR ANIMAL SHELTER	6205	4,761	4,761	4,761	2,380	4,761	Payment Joint Animal Shelter
40	**211**	**ANIMAL CONTROL**		**29,600**	**21,806**	**29,457**	**21,731**	**36,121**	
40	310	REG. SALARIES *	5001	35,998	24,256	75,641	64,184	47,444	Com Ser Dir 10%/Supt 60%
40	310	P.E.R.S.	5110	7,521	5,374	11,315	9,347	6,469	
40	310	MEDICAL INS.	5120	6,682	6,976	18,480	10,110	11,225	
40	310	UNEMPLOYMNT INS	5130	409	174	499	499	304	
40	310	WORKER'S COMP	5140	1,522	2,794	9,036	0	5,800	
40	310	LIFE INS	5150	290	280	648	515	447	
40	310	DENTAL INS	5160	727	561	1,777	1,377	953	
40	310	MEDICARE TAX	5170	888	403	1,097	939	688	
40	310	DEF COMP	5175	236	293	690	500	420	
40	310	OFFICE SUPPLIES *	6001	612	1,226	750	672	750	
40	310	POSTAGE	6003	127	112	250	111	150	
40	310	DUES/PUBLICATNS	6004	84	36	100	57	0	
40	310	TRAVEL/MEETINGS	6005	145	44	400	0	200	
40	310	DEPT SUPPLIES	6101	14	42	100	55	200	
40	310	PHONE/RADIO	6105	3,343	4,018	6,000	5,048	4,000	
40	310	PETROLEUM PROD	6110	840	741	1,500	474	750	
40	310	CONTRACT SRVCS	6202	859	150	19,200	7,768	500	Shred It
40	310	AB 939 GRANT WORK	6210	4,851	4,991	5,000	0	5,000	Recycle Project-Plastic Furniture
40	310	ENCROACHMENT	6407	1,365	432	1,500	932	0	Reimburse of Right way Work
40	**310**	**PUBLIC WORKS ADMIN**		**66,513**	**52,903**	**153,983**	**102,588**	**85,300**	
40	320	REG. SALARIES	5001	51,292	51,010	47,437	32,525	38,640	PW Supt 10% Maint Wkr 75%
40	320	OVERTIME	5003	5,160	6,998	7,500	2,704	4,800	
40	320	P.E.R.S.	5110	13,498	11,298	7,097	4,262	5,268	
40	320	MEDICAL INS.	5120	20,011	21,735	16,842	6,492	12,295	
40	320	UNEMPLOYMNT INS	5130	506	533	456	600	369	
40	320	WORKER'S COMP	5140	4,734	6,706	6,190	0	5,513	
40	320	LIFE INS	5150	600	583	525	320	446	
40	320	DENTAL INS	5160	2,058	1,736	1,616	1,051	1,046	
40	320	MEDICARE TAX	5170	804	923	796	502	630	
40	320	DEF COMP	5175	375	297	345	281	285	
40	320	OFFICE SUPPLIES	6001	437	495	600	461	550	
40	320	POSTAGE	6003	85	75	175	74	100	
40	320	DUES/PUBLICATNS	6004	280	287	400	0	0	Notices/Mem

FUND	DEPT	Description	40 Expense Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
40	320	TRAVEL/MEETINGS	6005	170	0	150	0	0	
40	320	DEPT SUPPLIES	6101	5,469	9,392	10,000	11,715	10,000	Streets older-Street Rep/Asphalt/Cut back
40	320	SMALL TOOLS	6102	0	72	200	0	200	
40	320	UNIFRM/CLTH EXP	6103	1,640	1,762	1,800	1,341	1,800	
40	320	PHONE/RADIO	6105	3,392	4,053	6,000	5,057	4,000	
40	320	RENTS/LEASES	6107	5,071	4,906	4,900	4,070	4,000	Copier/Fax/Mail Machine
40	320	MAINT BLDGS/GRD	6108	338	288	300	290	300	
40	320	MAINT VEHICLES	6109	1,492	1,064	1,500	713	1,500	
40	320	PETROLEUM PROD	6110	5,251	4,631	4,000	3,289	4,500	
40	320	MAINT OF EQUIP	6111	2,495	3,706	1,000	1,545	6,000	Storm SCADA
40	320	CONTRACT SRVCS	6202	9,036	6,133	12,810	14,225	12,000	Debirs Removal/Sidewalk Grinding/Shred I
40	320	CLEAN UP DAY	6211	1,565	1,889	1,250	0	1,200	Supplies/Ser Plus salary/Tire Grant
40	320	IMPROVEMENT	7003	0	0	500	0	0	Hughson Ave parking area
40	320	OTHER EQUIPMENT	7006	0	10,000	0	0	26,250	25% Man-Lift Truck
40	**320**	**STREET MAINTENANCE**		**135,759**	**150,572**	**134,389**	**91,517**	**141,692**	
40	325	REG. SALARIES	5001	13,361	0	0	0	0	
40	325	OVERTIME	5003	3,266	0	0	0	0	
40	325	P.E.R.S.	5110	3,482	0	0	0	0	
40	325	MEDICAL INS.	5120	3,107	0	0	0	0	
40	325	UNEMPLOYMNT INS	5130	117	0	0	0	0	
40	325	WORKER'S COMP	5140	1,199	0	0	0	0	
40	325	LIFE INS	5150	139	0	0	0	0	
40	325	DENTAL INS	5160	414	0	0	0	0	
40	325	MEDICARE TAX	5170	237	0	0	0	0	
40	325	DEF COMP	5175	150	0	0	0	0	
40	325	OFFICE SUPPLIES	6001	437	495	200	461	550	
40	325	DEPT SUPPLIES	6101	377	232	1,000	0	1,000	
40	325	SMALL TOOLS	6102	34	0	250	0	250	
40	325	UNIFRM/CLTH EXP	6103	1,410	1,446	1,800	1,162	1,800	
40	325	PHONE/RADIO	6105	3,344	4,018	4,620	5,048	4,000	
40	325	MAINT VEHICLES	6109	2,316	5,348	5,000	4,804	5,000	
40	325	PETROLEUM PROD	6110	945	834	1,000	588	850	
40	325	MAINT OF EQUIP	6111	105	134	300	0	300	
40	325	CONTRACT SRVCS	6202	1,500	560	1,500	170	1,500	Annual Smog Ck
40	**325**	**FLEET MAINTENANCE**		**35,940**	**13,067**	**15,670**	**12,233**	**15,250**	
		GRAND TOTAL-GENERAL FUND		**2,029,693**	**2,157,167**	**2,636,704**	**1,848,967**	**2,620,492**	

FUNDS 01-39 BUDGET 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/16 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
FUND 8 - VEHICLE ABATEMENT									
8		ABAND VEHICLE ABATEMENT	4831	12,488	9,068	10,000	5,721	9,000	Funds distributed by State
8 TOTAL REVENUE				**12,488**	**9,068**	**10,000**	**5,721**	**9,000**	
8	212	TRANSFER	8505	10,000	10,000	10,000	7,500	9,000	To GF - Offset Police Contr
8 TOTAL EXPENSES				**10,000**	**10,000**	**10,000**	**7,500**	**9,000**	
NET (REVENUE vs EXPENSES)				**2,488**	**-932**	**0**	**-1,779**	**0**	
FUND 10 - STORM DRAIN									
10		INTEREST EARNED	4601	445	541	100	363	200	
10		STORM DRAIN FEE	4603	58,025	151,597	67,568	42,372	59,094	21 x 2,814
10		MISC FEE	4829	12,000	0	0	0	0	
10 TOTAL REVENUE				**70,470**	**152,138**	**67,668**	**42,735**	**59,294**	
10	800	MAINT OF EQUIP	6111	1,351	0	0	0	0	Repairs to SCADA Radios
10	800	CONTRACT SERVICES	6202	4,864	24,486	0	0	0	
10	800	TULLY ROAD PROJECT	8047	0	17,617	114,514	114,514	0	pipeline under railroad
10 TOTAL EXPENSES				**6,215**	**42,103**	**114,514**	**114,514**	**0**	
10 NET (REVENUE vs EXPENSES)				**64,255**	**110,035**	**-46,846**	**-71,779**	**59,294**	
FUND 11 - TRAFFIC - Prop 172 Gas Tax 2103									
11		INTEREST EARNED	4601	26	220	50	187	100	
11		TRAFFIC CONGESTION RELIEF	4746	96,535	65,893	32,242	29,275	17,034	Funds from State
11 TOTAL REVENUE				**96,561**	**66,113**	**32,292**	**29,462**	**17,134**	
11	105	DEPT SUPPLIES	6101	1,883	1,523	1,500	1,553	2,000	Street Trees
11	105	STREET STRIP PAINTING	6206	29,955	29,995	30,000	29,995	30,000	On Going
11	105	HATCH ROAD	8010	9,145	0	0	0	0	Completed
11	105	FOX - OVERLAY	8018	40,000	0	0	0	0	Completed
11	105	S. FIFTH OVERLAY	8045	39,000	0	0	0	0	Completed
11	105	TRANSFERS-OUT	8505	11,600	11,600	11,600	8,700	11,600	To GF
11 TOTAL EXPENSES				**131,583**	**43,118**	**43,100**	**40,248**	**43,600**	
11 NET (REVENUE vs EXPENSES)				**-35,022**	**22,995**	**-10,808**	**-10,786**	**-26,466**	
FUND 13 - RDA DEBT SERVICE									
13		TAX INCREMENT	4002	317,945	430,883	301,613	265,921	241,200	Bond + Admin
13		INTEREST EARNED	4601	18	169	0	98	0	
13		REFUND	4915	0	0	0	1,908	0	
13 TOTAL REVENUE				**317,963**	**431,052**	**301,613**	**267,927**	**241,200**	
13	610	CONTRACT SERVICES	6202	17,374	12,060	19,000	10,315	12,000	Audit/Bank Fee/Disclosure
13	610	INTEREST EXPENSE	6350	135,821	134,739	131,613	124,833	89,200	
13	610	RETIRE PRINCIPL	6801	0	70,000	70,000	276,387	80,000	
13	610	TRANSFER OUT	8505	62,899	31,680	81,000	60,750	60,000	Admin Fee - To GF
13 TOTAL EXPENSES				**216,094**	**248,479**	**301,613**	**472,285**	**241,200**	

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/16 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
		NET (REVENUE vs EXPENSES)		**101,869**	**182,573**	**0**	**-204,358**	**0**	
		FUND 18 - REALIGNMENT FUNDING							
18		AB 109 FUNDING	4756	9,543	14,480	5,000	7,245	5,000	
		TOTAL REVENUE		**9,543**	**14,480**	**5,000**	**7,245**	**5,000**	
18	210	CONTRACT SERVICES	6202	0	3,875	17,000	0	15,000	
		18 TOTAL EXPENSES		**0**	**3,875**	**17,000**	**0**	**15,000**	
		NET (REVENUE vs EXPENSES)		**9,543**	**10,605**	**-12,000**	**7,245**	**-10,000**	
		FUND 19 - ASSET FORFEITURE							
19		ASSET FOREITURE	4503	0	0	500	0	0	
		TOTAL REVENUE		**0**	**0**	**500**	**0**	**0**	
		NET (REVENUE vs EXPENSES)		**0**	**0**	**500**	**0**	**0**	
		FUND 20 - COMMUNITY ENHANCEMENT							
20		INTEREST EARNED	4601	0	0	200	107	100	
20		DEVELOPMENT IMPACT FEES	4604	34,743	56,663	22,473	13,460	21,168	21 x 1,008 Res
		20 TOTAL REVENUE		**34,743**	**56,663**	**22,673**	**13,568**	**21,268**	
20	800	STARN PARK PARKING LOT	7003	0	2,975	0	0	0	
20	800	OTHER EQUIPMENT	7006	29,523	0	6,000	5,380	0	AED Machines
20	800	ELE PLUGS TREE-HUGHSON ST	7017	0	4,975	0	0	0	
20	800	DOWNTOWN ENHANCEMENT	7018	0	8,289	21,000	20,595	5,000	Parklets
20	800	HOLIDAY FLAGS	7019	0	5,340	0	0	0	
20	800	PINE ST	8031	1,155	0	0	0	0	Transferred prior yr
20	800	HUGHSON AVE SIDEWALK	80XX	0	0	10,000	0	105,000	Design, Engineering & Construction
		20 TOTAL EXPENSES		**30,678**	**21,579**	**37,000**	**25,975**	**110,000**	
		NET (REVENUE vs EXPENSES)		**4,065**	**35,084**	**-14,327**	**-12,407**	**-88,732**	
		FUND 25 - GAS TAX 2106							
25		2106 ALLOCATION	4707	25,982	27,175	25,766	21,040	26,817	State Reallocation
		25 TOTAL REVENUE		**25,982**	**27,175**	**25,766**	**21,040**	**26,817**	
25	700	UTILITIES	6106	40,685	30,655	20,000	14,931	25,000	UT St Lights-Plus LTF
		25 TOTAL EXPENSES		**40,685**	**30,655**	**20,000**	**14,931**	**25,000**	
		NET (REVENUE vs EXPENSES)		**-14,703**	**-3,480**	**5,766**	**6,108**	**1,817**	
		FUND 30 - GAS TAX 2107							
30		INTEREST EARNED	4601	0	0	100	0	0	
30		2107 ALLOCATION	4708	50,414	49,344	55,599	38,506	62,637	

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/16 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
30 TOTAL REVENUE				**50,414**	**49,344**	**55,699**	**38,506**	**62,637**	
30	700	CONTRACT SRVCS	6202	28,584	21,467	26,000	18,139	26,000	Street Sweeping
30	700	OTHER EQUIPMENT	7006	0	0	0	0	26,250	25% Man-Lift Truck
30	700	TRANSFERS-OUT	8505	20,000	29,000	29,000	21,750	29,000	To GF - Offset St Maint
30 TOTAL EXPENSES				**48,584**	**50,467**	**55,000**	**39,889**	**81,250**	
NET (REVENUE vs EXPENSES)				**1,830**	**-1,123**	**699**	**-1,384**	**-18,613**	
FUND 31 - GAS TAX - 2105 HWY USER TAX									
31		INTEREST EARNED	4601	0	0	200	0	0	
31		2105 HWY USERS TAX	4704	47,107	38,555	40,667	30,136	45,106	
31 TOTAL REVENUE				**47,107**	**38,555**	**40,867**	**30,136**	**45,106**	
31	700	DEPT SUPPLIES	6101	10,212	9,146	12,000	7,751	15,000	Paint/Signs/Markers/Potholes
31	700	CONTRACT SRVCS	6202	0	0	1,000	0	1,000	
31	700	OTHER EQUPMENT	7006	0	0	0	0	52,500	50% Man-Lift Truck
31	700	TRANSFERS-OUT	8505	15,000	17,000	17,000	12,750	17,000	To GF - Offset St Maint
31 TOTAL EXPENSES				**25,212**	**26,146**	**30,000**	**20,501**	**85,500**	
NET (REVENUE vs EXPENSES)				**21,895**	**12,409**	**10,867**	**9,635**	**-40,394**	
FUND 35 - GAS TAX 2107.5									
35		2107.5 ALLOCATION	4709	2,000	2,000	2,000	2,000	2,000	
35 TOTAL REVENUE				**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	
35	700	TRANSFERS-OUT	8505	15,000	4,000	4,000	3,000	2,000	To GF - Offset St Maint
35 TOTAL EXPENSES				**15,000**	**4,000**	**4,000**	**3,000**	**2,000**	
NET (REVENUE vs EXPENSES)				**-13,000**	**-2,000**	**-2,000**	**-1,000**	**0**	

FUND 41 - 99 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
FUND 41 - PUBLIC FACILITY DEVELOPMENT									
41		INTEREST EARNED	4601	3,104	2,521	3,000	2,148	2,500	
41		DEVELOPMENT IMPACT FEES	4604	126,531	180,686	67,996	40,725	64,050	21 X 3,050 Res
41 TOTAL REVENUE				**129,635**	**183,207**	**70,996**	**42,873**	**66,550**	
41	800	CONTRACT SERVICES	6202	0	0	10,000	1,917	0	
41	800	OFFICE FURNITURE	7004	0	7,426	0	0	0	
41	800	COUNCIL CHAMBER IMPROVE	7016	2,333	0	18,000	0	0	
41	800	CITY HALL REMODEL/PHONE	70XX	0	0	120,000	0	40,000	
41	800	ACCOUNTING SOFTWARE UPGR	70XX	0	0	150,000	0	150,000	MOM System Replacement/Ser
41	800	NONPOTABLE	8046	75,116	221,857	0	0	0	
41	800	WELL #9	8048	18,559	0	100,000	1,380	0	
41	800	WELL #4	8050	0	28,877	0	0	0	
41 TOTAL EXPENSES				**96,008**	**258,160**	**398,000**	**3,297**	**190,000**	
41 NET (REVENUE vs EXPENSES)				**33,627**	**-74,953**	**-327,004**	**39,577**	**-123,450**	
FUND 42 - PUBLIC FACILITY - STREETS									
42		DEVELOPMENT IMPACT FEES	4604	119,415	302,197	129,342	12,040	86,121	21 x 4,101 Res
42 TOTAL REVENUE				**119,415**	**302,197**	**129,342**	**12,040**	**86,121**	
42 NET (REVENUE vs EXPENSES)				**119,415**	**302,197**	**129,342**	**12,040**	**86,121**	
FUND 43 - TRENCH CUT FUND									
43		TRENCH CUT FEES	4609	75,465	263	0	715	200	
43 TOTAL REVENUE				**75,465**	**263**	**0**	**715**	**200**	
43 NET (REVENUE vs EXPENSES)				**75,465**	**263**	**0**	**715**	**200**	
FUND 48 - COMMUNITY SENIOR CENTER									
48		RENTAL FEE	4931	15,123	11,975	13,000	11,261	12,000	
48		CLEANING FEES	4936	2,340	3,015	2,500	3,250	3,120	
48		TRANSFER IN	4999	7,500	7,500	7,500	5,625	7,500	From GF
48 TOTAL REVENUE				**24,963**	**22,490**	**23,000**	**20,136**	**22,620**	
48	360	DEPT SUPPLIES	6101	364	656	1,500	752	2,000	Sanitation Supplies
48	360	UTILITIES	6106	5,632	5,788	5,300	5,094	6,000	
48	360	MAINT BLDGS/GRD	6108	962	498	2,500	416	2,500	Maint
48	360	MAINT OF EQUIP	6111	822	267	1,800	536	1,800	
48	360	CONTRACT SERVICES	6202	14,792	14,799	12,000	12,619	12,000	Pest Control / Maintenance/Clea
48	360	DEPRECIATION	6300	24,176	0	0	0	0	
48	360	TRANSFER OUT	8505	0	0	3,525	2,643	0	GF - Maint
48 TOTAL EXPENSES				**46,748**	**22,008**	**26,625**	**22,060**	**24,300**	
48 NET (REVENUE vs EXPENSES)				**-21,785**	**482**	**-3,625**	**-1,924**	**-1,680**	

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
FUND 49 - IT RESERVE									
49		TRANSFER IN	4999	15,000	15,000	12,000	9,000	15,000	Software
49		TRANSFER IN	4999	15,000	15,000	10,000	7,500	15,000	Hardware
49 TOTAL REVENUE				**30,000**	**30,000**	**22,000**	**16,500**	**30,000**	
49	147	HARDWARE - REPLACEMENT	7009	16,689	3,664	20,000	144	20,000	Hardware Repair/Replc
49	147	SOFTWARE - REPLACEMENT	7014	374	0	5,000	0	5,000	
49 TOTAL EXPENSES				**17,063**	**3,664**	**25,000**	**144**	**25,000**	
49 NET (REVENUE vs EXPENSES)				**12,937**	**26,336**	**-3,000**	**16,356**	**5,000**	
FUND 50 - UNITED SAMARITANS COMMUNITY CENTER									
50		INTEREST EARNED	4601	0	0	20	0	0	
50		RENTAL FEE	4931	16,559	14,986	17,000	12,316	14,500	USF Rent
50 TOTAL REVENUE				**16,559**	**14,986**	**17,020**	**12,316**	**14,500**	
50	365	REG. SALARIES	5001	4,430	3,783	0	0	0	Maint covered by Contract
50	365	P.E.R.S.	5110	1,054	838	0	0	0	
50	365	MEDICAL INS.	5120	1,451	975	0	0	0	
50	365	UNEMPLOYMENT INS	5130	49	48	0	0	0	
50	365	WORKER'S COMP	5140	387	558	0	0	0	
50	365	LIFE INS	5150	46	46	0	0	0	
50	365	DENTAL INS	5160	144	169	0	0	0	
50	365	MEDICARE TAX	5170	63	63	0	0	0	
50	365	DEF COMP	5175	47	84	0	-186	0	
50	365	OFFICE SUPPLIES	6001	175	198	200	184	200	
50	365	DEPT SUPPLIES	6101	696	716	1,000	873	1,000	Sanitary Supplies
50	365	UTILITIES	6106	6,018	6,053	5,500	4,797	6,500	
50	365	MAINT BLDGS/GRD	6108	0	0	100	0	100	
50	365	MAINT OF EQUIP	6111	137	76	200	229	200	Light Replacement
50	365	MISC	6375	0	0	300	0	300	Cleanup - Remove Furniture
50	365	TRANSFERS-OUT	8505	4,500	0	3,525	2,643	7,375	To GF - Covers Maint - 4hrs
50 TOTAL EXPENSES				**19,197**	**13,607**	**10,825**	**8,541**	**15,675**	
50 NET (REVENUE vs EXPENSES)				**-2,638**	**1,379**	**6,195**	**3,775**	**-1,175**	
FUND 51 - SELF INSURANCE									
51		INSURANCE REFUNDS	4903	336	0	5,000	0	0	Liability Ins
51 TOTAL REVENUE				**336**	**0**	**5,000**	**0**	**0**	
51	146	CLAIMS/MISC	6375	13,329	0	15,000	400	11,183	W/C Retro Adjustment
51 TOTAL EXPENSES				**13,329**	**0**	**15,000**	**400**	**11,183**	
51 NET (REVENUE vs EXPENSES)				**-12,993**	**0**	**-10,000**	**-400**	**-11,183**	

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
FUND 53 - SLESF									
53		INTEREST EARNED	4601	15	0	400	0	0	
53		SUPLMTL LAW ENFORCEMENT S	4740	100,963	106,367	100,000	102,439	100,000	
53		REFUND	4915	0	0	0	3,253	0	
53 TOTAL REVENUE				**100,978**	**106,367**	**100,400**	**105,692**	**100,000**	
53	215	CONTRACT SERVICES	6202	201,870	107,112	100,000	57,680	100,000	Applied to Police Contract/s dea
53 TOTAL EXPENSES				**201,870**	**107,112**	**100,000**	**57,680**	**100,000**	
53 NET (REVENUE vs EXPENSES)				**-100,892**	**-745**	**400**	**48,012**	**0**	
FUND 54 - PARK PROJECT - In Lieu of									
54		INTEREST EARNED	4601	860	919	1,200	818	1,050	
54		PARK IN LIEU FEES	4911	58,296	108,049	33,847	15,928	41,811	21 X 1,991
54 TOTAL REVENUE				**59,156**	**108,968**	**35,047**	**16,746**	**42,861**	
54 NET (REVENUE vs EXPENSES)				**59,156**	**108,968**	**35,047**	**16,746**	**42,861**	
FUND 55 - PARKS DEVELOPMENT IMPACT FEES									
55		INTEREST EARNED	4601	957	744	450	619	800	
55		DEVELOPMENT FEE	4605	100,779	147,341	45,339	21,336	56,007	21 X 2,667
55 TOTAL REVENUE				**101,736**	**148,085**	**45,789**	**21,955**	**56,807**	
55	800	ROLLAND STARN	8002	0	71,990	0	0	140,000	Basketball Court Construction
55 TOTAL EXPENSES				**0**	**71,990**	**0**	**0**	**140,000**	
55 NET (REVENUE vs EXPENSES)				**101,736**	**76,095**	**45,789**	**21,955**	**-83,193**	
FUND 60 - SEWER OPERATION & MAINTENANCE									
60		INTEREST EARNED	4601	-11,343	12,347	15,000	-161	10,000	
60	2	SEWER SERVICE - SINGLE FAMIL	4808	1,859,667	1,933,557	0	1,680,587	0	
60	4	SEWER SERVICE - DUPLEXES	4808	29,870	32,400	0	27,770	0	
60	6	SEWER SERVICE - TRIPLEXES	4808	6,059	6,237	0	5,331	0	
60	10	SEWER SERVICE-HOUSING AUTH	4808	38,576	39,709	0	33,940	0	
60	12	SEWER SERVICE - APARTMENTS	4808	249,659	248,999	0	207,512	0	
60	14	SEWER SERVICE-MOB. HOME PA	4808	47,322	48,711	0	41,635	0	
60	16	SEWER SERVICE-PERS HEALTH	4808	4,354	4,482	0	3,831	0	
60	18	SEWER SERVICE-PHARMACY & E	4808	2,020	2,079	0	1,777	0	
60	20	SEWER SERVICE - INST/CIVIC	4808	10,008	10,302	0	8,772	0	
60	22	SEWER SERVICE-PROF. SERVICI	4808	14,101	16,893	0	15,229	0	
60	24	SEWER SERVICE - RETAIL VEND	4808	16,126	17,649	0	14,483	0	
60	26	SEWER SERVICE - COMM/INDUS	4808	814,932	828,978	0	711,711	0	
60	28	SEWER SERVICE - BARS	4808	8,250	8,706	0	7,465	0	
60	30	SEWER SERVICE - RESTAURANT	4808	7,169	7,379	0	6,307	0	
60	32	SEWER SERVICE-DRIVE-IN/FSTFI	4808	2,126	3,728	0	3,777	0	

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
60	34	SEWER SERVICE - CONV. MARKE	4808	3,030	2,480	0	1,777	0	
60	36	SEWER SERVICE-MAJOR FOOD M	4808	10,046	10,341	0	8,838	0	
60	38	SEWER SERVICE - COML LAUNDI	4808	4,697	4,835	0	4,132	0	
60	40	SEWER SERVICE-GAS STATIONS	4808	1,010	1,040	0	889	0	
60	41	SEWER SERVICE-AUTO SERVICE	4808	2,020	2,079	0	1,777	0	
60	42	SEWER SERVICE-CHURCHES	4808	12,793	13,304	0	11,372	0	
60	44	SEWER SERVICE-SCHOOLS	4808	60,894	62,577	0	53,425	0	
60	45	SEWER SERVICE - DAYCARE	4808	1,010	1,040	0	889	0	
60		SEWER SERVICE	4808	0	0	3,300,000	0	3,490,000	Rates - CPI Increase
60		SEWER MISC. INCOME	4810	732	370	1,000	336	200	
60	**TOTAL REVENUE**			**3,195,128**	**3,320,222**	**3,316,000**	**2,853,400**	**3,500,200**	
60	330	REG. SALARIES	5001	163,726	170,679	160,905	131,575	169,869	Off Asst 34%
60	330	OVERTIME	5003	4,168	4,623	7,500	2,004	5,100	Fin Mng 34%/Acct Tech 54%
60	330	COMP ABSENCES	5105	2,663	0	0	0	0	Comm Dev 30%/UT Sup 35%
60	330	P.E.R.S.	5110	41,047	38,068	60,107	50,662	61,139	Maint Wkr 50%/Wtr Distr 60%
60	330	MEDICAL INS.	5120	50,709	61,802	53,364	21,448	56,752	WWTP Opr 33%
60	330	UNEMPLOYMENT INS	5130	1,614	1,394	1,264	1,544	1,285	
60	330	WORKER'S COMP	5140	8,702	12,294	9,908	0	14,387	
60	330	LIFE INS	5150	1,745	1,988	1,758	991	1,815	
60	330	DENTAL INS	5160	5,238	5,545	5,540	2,903	5,981	
60	330	MEDICARE TAX	5170	2,755	2,918	2,443	2,124	2,537	
60	330	DEF COMP	5175	1,162	1,100	1,260	823	1,287	
60	330	OFFICE SUPPLIES	6001	743	920	1,200	882	950	
60	330	POSTAGE	6003	1,057	935	11,700	7,969	11,000	
60	330	DUES/PUBLICATIONS	6004	2,189	6,023	7,000	4,579	6,000	
60	330	TRAVEL/MEETINGS	6005	100	0	150	0	200	
60	330	DEPT SUPPLIES	6101	680	444	1,000	112	1,000	
60	330	SMALL TOOLS	6102	0	0	300	0	200	
60	330	UNIFRM/CLTH EXP	6103	1,390	1,550	2,000	1,308	2,000	
60	330	PHONE/RADIO	6105	3,729	4,450	6,000	5,541	4,300	
60	330	RENTS/LEASES	6107	3,086	2,986	3,000	2,477	2,500	Copier/Fax/Mail Machine
60	330	MAINT VEHICLES	6109	1,561	678	2,500	860	2,500	
60	330	PETROLEUM PROD	6110	3,151	2,779	3,550	1,778	2,700	
60	330	MAINT OF EQUIP	6111	3,792	15,297	7,100	6,131	7,000	
60	330	INS/SURETIES	6113	16,897	17,652	19,131	21,335	24,500	Liability/Emp Assist/Prop - 25%
60	330	CONTRACT SERVICES	6202	35,935	45,805	80,000	78,156	90,000	Audit/MOM/St Cont/Shred It/It S
60	330	ADMIN SERVICES	6203	231,000	231,000	238,000	178,500	238,000	Reim GF Costs
60	330	BAD DEBT	6500	0	0	10,000	0	10,000	
60	330	VEHICLES	7005	0	10,000	12,630	12,630	0	
60	330	OTHER EQUIPMENT	7006	3,000	1,975	2,000	0	2,000	
60	330	CHARLES STREET	8016	40,000	0	0	0	0	
60	330	TRANSFERS-OUT - Depre	8505	444,836	444,836	444,836	333,627	444,836	To Fund 61
60	330	TRANSFERS-OUT-Note	8505	0	1,258,872	0	0	0	
60	330	SOFTWARE	8506	6,000	6,000	6,000	4,500	6,000	To IT Reserve - 55%
60	330	IT REPLACEMEN T	8506	5,000	5,000	5,000	3,750	5,000	To IT Reserve - 45%
	330	**SEWER OPERATIONS**		**1,087,675**	**2,357,613**	**1,167,146**	**878,208**	**1,180,838**	
60	350	REG. SALARIES	5001	68,566	73,157	36,029	33,757	52,760	UT Super 50% WWTP Opr 34%
60	350	OVERTIME	5003	22,552	27,563	7,500	0	15,000	
60	350	P.E.R.S.	5110	14,893	16,205	5,389	4,482	7,193	
60	350	MEDICAL INS.	5120	14,654	18,318	10,322	7,026	15,343	
60	350	UNEMPLOYMENT INS	5130	997	1,136	278	278	365	

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
60	350	WORKER'S COMP	5140	6,209	10,060	4,603	0	7,526	
60	350	LIFE INS	5150	588	606	334	238	508	
60	350	DENTAL INS	5160	2,298	1,565	1,304	862	1,805	
60	350	MEDICARE TAX	5170	1,297	1,449	631	471	983	
60	350	DEF COMP	5175	300	275	282	238	402	
60	350	OFFICE SUPPLIES	6001	612	778	1,800	915	800	
60	350	POSTAGE	6003	423	374	600	369	600	
60	350	DUES/PUBLICATIONS	6004	15,469	15,923	17,000	15,091	17,000	Permit
60	350	TRAVEL/MEETINGS	6005	823	1,259	2,000	230	1,500	Certification/Required
60	350	DEPT SUPPLIES	6101	23,729	28,738	22,000	23,605	22,000	
60	350	SMALL TOOLS	6102	100	892	5,000	705	1,500	
60	350	UNIFRM/CLTH EXP	6103	2,254	2,509	3,000	2,105	3,500	
60	350	PHONE/RADIO	6105	3,683	4,592	2,500	5,769	4,500	
60	350	UTILITIES	6106	249,470	144,021	120,000	130,753	145,000	
60	350	RENTS/LEASES	6107	3,638	3,519	3,300	3,191	3,300	Copier/Fax/Mail Machine
60	350	MAINT BLGS/GRD	6108	3,587	4,044	5,000	2,742	3,800	
60	350	MAINT VEHICLES	6109	1,737	3,334	1,500	697	1,500	
60	350	PETROLEUM PROD	6110	4,621	4,105	5,500	2,608	4,000	
60	350	MAINT OF EQUIP	6111	6,917	9,153	10,000	9,622	10,000	
60	350	INS/SURETIES	6113	16,897	17,652	19,131	21,335	24,500	Liability/Emp Assist/Prop - 25%
60	350	SLUDGE REMOVAL	6117	43,460	66,896	67,000	56,610	67,000	
60	350	ENVIOR MONITOR	6118	40,840	24,751	30,000	2,582	30,000	Condor - Modified Testing
60	350	PROF SERVICES	6201	0	0	0	0	0	
60	350	CONTRACT SERVICES	6202	11,545	32,629	27,000	14,438	35,000	Remote SCADA/Cons Oper/Clic
60	350	INTEREST EXPENSE	6350	187,175	0	0	0	0	Bond - MOVE TO FUND 66
60	350	INTEREST EXPENSE - SRL	6353	188,620	0	0	0	0	SRF Loan - Plant Expan MOVE
60	350	VEHICLES	7005	0	8,940	0	0	0	
60	350	TRANSFER OUT	8505	0	0	1,396,283	1,047,212	1,423,408	Principle Payment to Fund 66
60	350	TRANSFER OUT	8505	0	378,994	339,226	254,420	312,463	Interest Bond Payment to Fund (
60	**350**	**WWTP OPERATIONS**		**937,954**	**903,437**	**2,144,512**	**1,642,349**	**2,213,255**	
60 TOTAL EXPENSES				**2,025,629**	**3,261,050**	**3,311,658**	**2,520,558**	**3,394,093**	
60 NET (REVENUE vs EXPENSES)				**1,169,499**	**59,172**	**4,342**	**332,842**	**106,107**	
FUND 61 - SEWER FIXED ASSET REPLACEMENT									
61		INTEREST EARNED	4601	4,360	5,121	3,000	4,327	5,000	
61		SEWER CONNECTION CHARGES	4809	29,800	2,000	155	3,040	1,500	
61		TRANSFERS-IN	4999	444,836	444,836	444,836	333,627	444,836	
61 TOTAL REVENUE				**478,996**	**451,957**	**447,991**	**340,994**	**451,336**	
61 NET (REVENUE vs EXPENSES)				**478,996**	**451,957**	**447,991**	**340,994**	**451,336**	
FUND 62 - SEWER DEVELOPER IMPACT FEE									
62		INTEREST EARNED	4601	1,876	1,407	1,500	1,395	1,900	
62		DEVELOPMENT IMPACT FEES	4604	2,357	147,788	146,944	88,685	232,700	21 x $11,085 Res (for FG)
62 TOTAL REVENUE				**4,233**	**149,195**	**148,444**	**90,080**	**234,600**	

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
62	800	TULLY ROAD PROJECT	8047	0	17,617	114,514	114,514	0	
62 TOTAL EXPENSES				**0**	**17,617**	**114,514**	**114,514**	**0**	
62 NET (REVENUE vs EXPENSES)				**4,233**	**131,578**	**33,930**	**-24,434**	**234,600**	
FUND 66 - WWTP EXPANSION									
66		INTEREST EARNED	4601	1,730	54,704	10,000	26,472	7,000	
66		MISC. FEES & CHARGES	4829	0	0	10,000	0	0	
66		TRANSFER	4998	0	1,380,733	1,396,283	1,047,212	1,423,408	Bond Payment from Sewer
66		TRANSFER	4999	0	257,133	339,226	254,421	312,463	Interest Payment from Sewer
66 TOTAL REVENUE				**1,730**	**1,692,570**	**1,755,509**	**1,328,105**	**1,742,870**	
66	800	INTEREST EXPENSE	6350	176,503	177,212	172,103	166,907	156,249	WWTP Exp & State Rev Loans
66	800	INTEREST EXPENSE	6353	0	177,925	167,123	167,123	156,213	SRR - Loan
66 TOTAL EXPENSES				**176,503**	**355,137**	**339,226**	**334,031**	**312,463**	
NET (REVENUE vs EXPENSES)				**-174,773**	**1,337,433**	**1,416,283**	**994,075**	**1,430,408**	
FUND 69 - LOCAL TRANSPORTATION (Non Motorized)									
69		LTF ALLOCATION - Non Mot	4716	0	5,208	5,151	0	5,314	
69 TOTAL REVENUE				**0**	**5,208**	**5,151**	**0**	**5,314**	
NET (REVENUE vs EXPENSES)				**0**	**5,208**	**5,151**	**0**	**5,314**	
FUND 70 - LOCAL TRANSPORTATION (LTF)									
70		LTF ALLOCATION	4104	82,900	150,457	58,859	0	58,859	
70		INTEREST	4601	321	276	0	233	0	
70 TOTAL REVENUE				**83,221**	**150,733**	**58,859**	**233**	**58,859**	
70	700	UTILITIES	6106	0	10,000	20,000	20,000	20,000	Cover UT cost 2106
70	700	CONTRACT SERVICE	6202	1,200	1,800	3,500	0	0	Audit/St Contr Rep
70	700	CRACK SEALER	7005	0	0	55,000	53,170	0	
70	700	MULBERRY ST SIDEWALK	8012	0	0	15,000	13,750	0	
70	700	FOX	8018	3,328	0	100,000	67,447	0	Fox Rd - Engineering
70	700	FIFTH STREET	8045	61,188	86,072	0	0	0	
70	700	TULLY ROAD	8047	0	0	12,150	13,633	0	
70	700	HUGHSON AVE	80XX	0	0	0	0	20,000	
70 TOTAL EXPENSES				**65,716**	**97,872**	**205,650**	**168,000**	**40,000**	
NET (REVENUE vs EXPENSES)				**17,505**	**52,861**	**-146,791**	**-167,767**	**18,859**	
FUND 71 - TRANSPORTATION									
71		INTEREST EARNED	4601	0	0	150	0	0	
71		CMAQ	4752	81,618	99,814	0	0	0	
71		CMAQ	4753	26,510	76,339	105,000	105,080	0	

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
71		GRANTS - RSTP	4754	47,017	0	15,700	15,706	0	
71		GRANT - RSTP	4755	43,730	0	0	0	0	
71		GRANT - RSTP	4757	12,585	0	404,000	0	393,662	
71 TOTAL REVENUE				**211,460**	**176,153**	**524,850**	**120,786**	**393,662**	
71	800	PROF SERVICES	6201	620	0	0	0	0	
71	800	CONTRACT SERVICES	6202	14,215	7,697	0	0	0	
71	800	FOURTH STREET	8033	116,677	0	0	0	0	
71	800	FIFTH STREET	8045	1,845	171,313	0	0	0	
71	800	TULLY ROAD	8047	0	0	404,000	377,058	0	
71	800	WHITMORE AVENUE	80XX	0	0	0	0	20,000	Whitmore Ave - Engineering
71 TOTAL EXPENSES				**133,357**	**179,010**	**404,000**	**377,058**	**20,000**	
71 NET (REVENUE vs EXPENSES)				**78,103**	**-2,857**	**120,850**	**-256,272**	**373,662**	
FUND 80 - WATER									
80		INTEREST EARNED	4601	354	509	100	437	500	
80	2	WATER SVC.- SINGLE FAMILY	4801	1,098,932	980,267	0	830,538	0	
80	4	WATER SVC.- DUPLEXES	4801	9,903	8,973	0	7,447	0	
80	6	WATER SVC.- TRIPLEXES	4801	27,196	21,724	0	20,799	0	
80	8	WATER SVC.- FOUR-PLEXES	4801	0	758	0	1,078	0	
80	10	WATER SVC.- HOUSING AUTHOR	4801	26,999	22,650	0	18,904	0	
80	12	WATER SVC.- APARTMENTS	4801	14,537	13,773	0	13,348	0	
80	14	WATER SVC.- MOBILE HOME PAF	4801	9,070	8,402	0	7,861	0	
80	16	WATER SVC.- PERS. HEALTH SV(	4801	1,914	1,983	0	1,678	0	
80	18	WATER SVC.- PHARMACY & BANI	4801	3,428	4,420	0	2,709	0	
80	20	WATER SVC.- INST. & CIVIC	4801	18,171	14,257	0	6,935	0	
80	22	WATER SVC.- PROFESSIONAL S\	4801	10,676	13,200	0	11,432	0	
80	24	WATER SVC.- RETAIL VENDORS	4801	8,842	6,486	0	6,137	0	
80	26	WATER SVC.- COMMERCIAL/INDU	4801	38,624	32,552	0	28,964	0	
80	30	WATER SVC.- RESTAURANTS	4801	4,255	4,151	0	1,913	0	
80	32	WATER SVC.- DRIVE-IN/QUICKFO	4801	890	1,235	0	1,097	0	
80	34	WATER SVC.- CONVENIENCE MA	4801	2,075	1,939	0	1,475	0	
80	36	WATER SVC.- MAJOR FOOD MAR	4801	1,414	1,549	0	1,338	0	
80	38	WATER SVC.- COMMERCIAL LAUI	4801	3,615	1,818	0	0	0	
80	42	WATER SVC.- CHURCHES	4801	14,255	12,722	0	10,731	0	
80	44	WATER SVC.- SCHOOLS	4801	105,999	105,485	0	87,748	0	
80	46	WATER SVC.- METERED SERVICI	4801	2,046	1,727	0	1,531	0	
80	50	WATER SVC.- AUTO SERVICE	4801	639	720	0	609	0	
80	52	WATER SVC.- CONSTR. WATER	4801	2,783	2,984	0	775	0	
80		WATER SERVICE	4801	0	0	1,348,065	0	1,360,500	CPI rate increase
80		UTILITY PENALTIES	4803	0	0	0	1,200	0	
80		MISC FEES	4829	769	0	0	35	0	
80		RECONNECTION FEE	4802	11,168	11,197	12,000	13,105	12,000	
80 TOTAL REVENUE				**1,418,554**	**1,275,481**	**1,360,165**	**1,079,824**	**1,373,000**	
80	340	REG. SALARIES	5001	184,307	174,788	205,817	169,844	196,395	Asst to CM 25%/Off Asst 34%
80	340	OVERTIME	5003	5,589	8,014	7,500	6,300	5,100	Fin Manager 33%/Acct Tech 63
80	340	COMP ABSENCES	5105	8,901	0	0	0	0	Comm Dev 30%/UT Sup 15%
80	340	P.E.R.S.	5110	44,400	38,971	65,773	56,264	65,924	Maint Wkr 50% /Wtr Dist Opr 1.4
80	340	MEDICAL INS.	5120	54,414	62,997	71,694	32,137	69,425	WWTP Oper 33%

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
80	340	UNEMPLOYMENT INS	5130	2,002	1,500	1,687	1,951	1,558	
80	340	WORKER'S COMP	5140	10,559	12,234	15,894	0	18,146	
80	340	LIFE INS	5150	1,846	1,902	2,243	1,382	2,118	
80	340	DENTAL INS	5160	5,779	5,699	7,534	4,235	7,283	
80	340	MEDICARE TAX	5170	2,982	2,983	3,093	2,680	2,921	
80	340	DEF COMP	5175	1,258	1,273	1,551	1,088	1,425	
80	340	OFFICE SUPPLIES	6001	874	1,312	4,000	1,192	3,500	
80	340	POSTAGE	6003	1,902	1,682	14,400	10,540	12,000	
80	340	DUES/PUBLICATIONS	6004	25,326	16,306	21,000	16,221	27,000	Permit
80	340	TRAVEL/MEETINGS	6005	466	3,393	5,500	165	5,500	Cross Training
80	340	DEPT SUPPLIES	6101	32,360	34,563	34,000	21,013	30,000	Chemicals - Well #9
80	340	SMALL TOOLS	6102	161	0	2,000	1,223	1,300	
80	340	UNIFRM/CLTH EXP	6103	2,254	2,243	2,900	1,753	3,200	
80	340	ADVERTISING	6104	279	1,324	1,500	816	1,500	
80	340	PHONE/RADIO	6105	3,542	3,883	6,000	4,822	3,700	
80	340	UTILITIES	6106	126,982	122,447	120,000	90,414	130,000	
80	340	RENTS/LEASES	6107	3,638	3,519	3,300	2,920	3,000	
80	340	MAINT VEHICLES	6109	616	2,530	1,500	859	1,000	
80	340	PETROLEUM PROD	6110	3,361	2,964	5,000	1,897	3,000	
80	340	MAINT OF EQUIP	6111	35,975	11,326	26,500	24,854	26,500	
80	340	INS/SURETIES	6113	20,275	21,181	22,957	25,601	29,500	Liability/Emp Assist/Prop - 30%
80	340	CONTRACT SERVICES	6202	92,158	138,284	97,000	86,245	85,000	Audit/Testing/Gen/SCADA//MON
80	340	CONSULTANT	6202	0	0	20,000	0	0	Certified Operator - H2O Group
80	340	REGIONAL WATER PLAN	6202	0	0	13,500	0	0	
80	340	ADMIN SERVICES	6203	129,000	129,000	164,000	123,000	164,000	Reim GF for Service
80	340	DEPRECIATION - Note	6300	-186,116	0	0	0	0	
80	340	INTEREST EXPENSE	6350	18,406	18,000	17,550	8,775	0	USDA & Water Bond
80	340	INTEREST EXPENSE	6350	84,816	61,937	52,734	52,734	48,594	Bond-Water Tank - was Fund 8
80	340	INTEREST EXPENSE	6350	0	0	0	0	1,406	Interfund Loan to fund 88
80	340	BAD DEBT	6500	0	0	2,000	0	2,000	
80	340	IMP OTHER TN BLD	7003	4,989	1,975	10,000	0	0	
80	340	VEHICLES	7005	0	20,000	12,630	12,630	0	
80	340	OTHER EQUIPMENT	7006	9,671	7,009	15,000	12,183	15,000	water meters
80	340	TRANSFERS-OUT - Depr	8505	185,484	185,484	185,482	139,113	185,482	to Fund 82
80	340	SOFTWARE	8506	6,000	6,000	6,000	5,500	6,000	Transfer - 55%
80	340	IT REPLACEMENT	8506	5,000	5,000	5,000	2,750	5,000	Transfer - 45%
80 TOTAL EXPENSES				**929,456**	**1,111,723**	**1,254,239**	**923,100**	**1,163,477**	
80 NET (REVENUE vs EXPENSES)				**489,098**	**163,758**	**105,926**	**156,724**	**209,523**	
FUND 81 - WATER DEVELOPMENT FEE									
81		INTEREST EARNED	4601	0	0	0	0	0	
81		DEVELOPMENT IMPACT FEES	4604	65,925	220,662	64,651	30,424	79,863	21 x 3,803
81		WATER ARRA GRANT/MISC	4805	0	0	0	0	0	
81 TOTAL REVENUE				**65,925**	**220,662**	**64,651**	**30,424**	**79,863**	
81	800	CONTRACT SERVICES	6202	16,962	10,608	0	0	0	Water master plan update
81 TOTAL EXPENSES				**16,962**	**10,608**	**0**	**0**	**0**	
NET (REVENUE vs EXPENSES)				**48,963**	**210,054**	**64,651**	**30,424**	**79,863**	

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
FUND 82 - WATER FIXED ASSET REPLACEMENT									
82		INTEREST EARNED	4601	1,838	1,143	0	1,169	2,200	Interfund loan/bank interest
82		STATE REVOLVING FUND	4751	0	0	0	0	0	
82		WATER CONNECTION CHARGES	4804	25,200	23,589	0	620	0	
82		TRANSFERS-IN	4999	185,484	185,484	185,482	139,113	185,482	From Water Operations
82 TOTAL REVENUE				**212,522**	**210,216**	**185,482**	**140,902**	**187,682**	
82 NET (REVENUE vs EXPENSES)				**212,522**	**210,216**	**185,482**	**140,902**	**187,682**	
FUND 88 - PUBLIC WORKS STREET PROJECTS - CDBG									
88		GRANT	4752	20,819	0	40,000	0	0	
88		GRANT	4753	0	165,251	0	0	0	
88		GRANT	4758	0	0	158,370	148,272	0	
88		GRANT	47XX	0	0	0	0	150,000	2nd Street Sidwalk Infill Project
88		GRANT	47XX	0	0	0	0	150,000	Community Commerial Kitchen
88		TRANSFER	4999	1,155	0	0	0	0	
88 TOTAL REVENUE				**21,974**	**165,251**	**198,370**	**148,272**	**300,000**	
88	800	FOURTH STREET	8033	76,888	0	0	0	0	
88	800	FIFTH STREET - SIDEWALK INF	8045	200	160,502	0	0	0	
88	800	HUGHSON AVENUE	8051	0	0	158,370	150,247	0	
88	800	2ND STREET SIDEWALK	80XX	0	0	0	0	150,000	
88	800	COMMUNITY COMMERCIAL KITCI	80XX	0	0	0	0	150,000	
88 TOTAL EXPENSES				**77,088**	**160,502**	**158,370**	**150,247**	**300,000**	
88 NET (REVENUE vs EXPENSES)				**-55,114**	**4,749**	**40,000**	**-1,975**	**0**	
FUND 90 - GARBAGE/REFUSE									
90		GARBAGE SERVICE	4812	482,784	504,804	500,000	405,036	480,000	
90 TOTAL REVENUE				**482,784**	**504,804**	**500,000**	**405,036**	**480,000**	
90	380	OFFICE SUPPLIES	6001	8,332	9,594	0	0	0	
90	380	POSTAGE	6003	10,800	10,000	0	0	0	
90	380	DEPT SUPPLIES	6101	0	1,404	0	0	0	
90	380	FRANCHISE FEE	6116	0	35,930	40,000	0	38,400	8% Fee
90	380	CONTRACT SERVICES	6202	412,671	420,453	460,000	283,794	441,600	Payments to Service provider
90 TOTAL EXPENSES				**431,803**	**477,381**	**500,000**	**283,794**	**480,000**	
90 NET (REVENUE vs EXPENSES)				**50,981**	**27,423**	**0**	**121,242**	**0**	
FUND 95 - 1994 CDBG HOUSING REHAB 94-STBG-799									
95		INTEREST EARNED	4601	326	280	375	237	200	
95		PROGRAM INCOME	4739	1,177	1,283	3,000	1,603	1,000	Loan Payments
95 TOTAL REVENUE				**1,503**	**1,563**	**3,375**	**1,840**	**1,200**	
95	901	TRAVEL/MEETINGS	6005	0	0	700	0	0	

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2016-17
95	901	CONTRACT SERVICES	6202	0	83	3,000	0	0	
95 TOTAL EXPENSES				0	83	3,700	0	0	
95 NET (REVENUE vs EXPENSES)				1,503	1,480	-325	1,840	1,200	
		FUND 96 - HOME GRANT - FTHB							
96	900	CONTRACT SERVICES	6202	0	0	1,000	0	0	
96 TOTAL EXPENSES				0	0	1,000	0	0	
96 NET (REVENUE vs EXPENSES)				0	0	-1,000	0	0	
		FUND 97 - 1996 CDBG HOUSING REHAB							
97		INTEREST EARNED	4601	264	329	100	290	150	
97		LOAN REPAYMENTS	4739	6,507	58,434	9,000	1,729	2,000	
97 TOTAL REVENUE				6,771	58,763	9,100	2,019	2,150	
97	900	ADVERTISING	6104	0	0	400	0	0	
97 TOTAL EXPENSES				0	0	400	0	0	
97 NET (REVENUE vs EXPENSES)				6,771	58,763	8,700	2,019	2,150	
		FUND 98 - HOME REHAB - CALHOME							
98		MISC SERVICE & FEES	4829	0	40,000	0	0	0	
98 TOTAL REVENUE				0	40,000	0	0	0	
98 NET (REVENUE vs EXPENSES)				0	40,000	0	0	0	
		FUND 401 - GENERAL FUND RESERVE							
401		INTEREST EARNED	4601	1,297	1,220	1,200	773	1,000	
401 TOTAL REVENUE				1,297	1,220	1,200	773	1,000	
401 NET (REVENUE vs EXPENSES)				1,297	1,220	1,200	773	1,000	

LIGHTING & LANDSCAPING AND BENEFIT ASSESSMENT DISTRICTS (Funds 100/200)- BUDGET 16

Fund	Dept		Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2015-16
100	Brittany Woods		4150	8,035	7,840	7,865	4,060	7,865	
100	Central Hughson 2		4152	12,383	13,344	13,937	8,522	13,937	
100	Feathers Glen		4155	12,643	13,751	7,267	3,638	7,267	
100	Fontana Ranch North		4156	16,983	17,182	10,931	6,377	10,931	
100	Fontana Ranch South		4157	10,117	10,111	8,739	4,766	8,739	
100	Rhapsody 1		4158	6,726	6,214	6,239	3,088	6,239	
100	Rhapsody 2		4159	6,300	6,364	6,499	3,311	6,499	
100	Santa Fe Estates 1		4160	7,235	7,204	7,229	3,818	7,229	
100	Santa Fe Estates II		4161	6,605	6,624	6,649	3,460	6,649	
100	Starn Estates		4162	7,935	7,614	7,789	3,952	7,789	
100	Sterling Glen III		4163	15,066	19,342	8,448	4,232	8,448	
100	Sunglow		4164	8,915	9,494	7,260	3,919	7,260	
100	Walnut Haven III		4165	5,970	5,937	5,962	3,095	5,962	
100	Transfer In		4999	0	8,350	0	0	0	GF Subsidy
100	**TOTAL REVENUE**			**124,913**	**139,371**	**104,814**	**56,237**	**104,814**	
100	100 REG. SALARIES *		5001	20,501	18,419	19,817	19,052	20,669	PW Supr 5%/Mnt Wker 40%
100	100 P.E.R.S.		5110	4,946	4,080	2,965	2,461	2,818	
100	100 MEDICAL INS.		5120	6,640	7,111	6,060	2,936	6,571	
100	100 UNEMPLOYMNT INS		5130	223	215	196	195	195	
100	100 WORKER'S COMP		5140	1,652	2,236	2,587	0	2,949	
100	100 LIFE INS		5150	231	217	221	175	230	
100	100 DENTAL INS		5160	679	669	635	487	670	
100	100 MEDICARE TAX		5170	294	307	287	257	300	
100	100 Def Comp		5175	124	126	150	105	150	
100	100 Brittany Woods	Ut	6420	1,628	1,786	1,786	847	1,786	
100	100 Brittany Woods	Other	6421	1,712	1,994	2,076	803	2,076	
100	100 Central Hughson 2	Ut	6426	116	116	116	197	116	
100	100 Central Hughson 2	Other	6427	1,966	277	1,730	16	1,730	
100	100 Feathers Glen	Ut	6435	391	430	430	197	430	
100	100 Feathers Glen	Other	6436	5,088	2,422	3,741	2,073	3,741	
100	100 Fontana Ranch Nortl	Ut	6438	6,284	5,891	5,891	5,009	5,891	
100	100 Fontana Ranch Nortl	Other	6439	1,931	2,086	1,861	1,098	1,861	
100	100 Fontana Ranch Sout	Ut	6441	8,398	9,403	5,466	5,400	5,466	
100	100 Fontana Ranch Sout	Other	6442	3,126	2,243	1,661	896	1,661	
100	100 Rhapsody 1	Ut	6444	1,005	1,119	1,119	729	1,119	
100	100 Rhapsody 1	Other	6445	1,309	4,485	1,661	498	1,661	
100	100 Rhapsody 2	Ut	6447	1,369	1,447	1,447	1,138	1,447	
100	100 Rhapsody 2	Other	6448	1,309	2,785	1,661	713	1,661	
100	100 Santa Fe Estates 1	Ut	6450	2,975	2,672	1,405	899	1,405	
100	100 Santa Fe Estates 1	Other	6451	3,382	3,137	1,530	1,547	1,530	
100	100 Santa Fe Estates II	Ut	6453	1,349	1,596	834	450	834	
100	100 Santa Fe Estates II	Other	6454	4,145	3,137	1,521	1,079	1,521	
100	100 Starn Estates	Ut	6456	787	813	813	650	813	
100	100 Starn Estates	Other	6457	1,309	1,671	1,983	1,507	1,983	
100	100 Sterling Glen III	Ut	6459	2,604	2,527	2,527	1,126	2,527	
100	100 Sterling Glen III	Other	6460	5,430	2,064	4,157	2,226	4,157	
100	100 Sunglow	Ut	6462	891	921	921	843	921	
100	100 Sunglow	Other	6463	1,826	1,795	2,285	1,145	2,285	
100	100 Walnut Haven III	Ut	6465	859	908	908	643	908	
100	100 Walnut Haven III	Other	6466	1,737	1,729	2,077	803	2,077	
100	100 Transfer Out		8505	21,940	8,520	8,520	6,390	8,520	
100	**TOTAL EXPENSES**			**120,156**	**101,354**	**93,045**	**64,590**	**94,679**	
NET (REVENUE vs EXPENSES)				**4,757**	**38,017**	**11,769**	**-8,353**	**10,135**	

LLD: Improvements including street lighting, planting materials, irrigation systems, open

Fund	Dept		Acct #	Actual 2013-14	Actual 2014-15	Mid Year Budget 2015-16	4/30/2016 Actual 2015-16	Prelim Budget 2016-17	Notes 2015-16

space areas, public pedestrian paths, entry monuments, removal of debris.
There are a total of 842 parcels covered in this assesment district.

BENEFIT ASSESSMENT DISTRICT - 200

200		Central Hughson 2	4152	26,825	14,304	7,845	5,026	7,845	
200		Feathers Glen	4155	7,806	4,034	8,564	4,286	8,564	
200		Fontana North	4156	17,676	8,966	18,493	10,781	18,493	
200		Fontana South	4157	8,913	4,618	9,973	5,438	9,973	
200		Sterling Glen III	4163	10,434	5,431	11,663	5,839	11,663	
TOTAL REVENUE				**71,654**	**37,353**	**56,538**	**31,371**	**56,538**	
200	200	REG. SALARIES *	5001	8,173	473	9,372	8,760	9,751	PW Supr 5%/Mnt Wker 15%
200	200	P.E.R.S.	5110	2,003	105	1,401	1,159	1,330	
200	200	MEDICAL INS.	5120	2,637	191	2,709	1,324	2,941	
200	200	UNEMPLOYMNT INS	5130	91	70	86	87	87	
200	200	WORKER'S COMP	5140	645	60	1,222	0	1,391	
200	200	LIFE INS	5150	93	66	100	80	105	
200	200	DENTAL INS	5160	263	18	274	217	290	
200	200	MEDICARE TAX	5170	118	7	136	120	141	
200	200	Def Comp	5175	55	54	75	53	75	
200	200	Central Hughson 2	6427	1,851	101	101	215	101	
200	200	Feathers Glen	6436	2,506	2,157	2,418	1,547	2,418	
200	200	Fontana North	6439	1,469	1,263	1,524	795	1,524	
200	200	Fontana South	6442	2,713	2,336	2,597	2,152	2,597	
200	200	Sterling Glen III	6460	1,600	1,415	1,676	939	1,676	
200	200	Transfers	8505	5,976	10,486	2,137	1,602	2,137	
TOTAL EXPENSES				**30,193**	**18,802**	**25,828**	**19,049**	**26,564**	
NET (REVENUE vs EXPENSES)				**41,461**	**18,551**	**30,710**	**12,322**	**29,974**	

BAD: Improvements including storm water drainage systems and all its components, street maintenance including sweeping, cleaning, grafi abatement, pavement repairs, traffic control device maintenance.
There are a total of 474 parcels covered in this assesment district.