



CITY OF HUGHSON
BUDGET & FINANCE SUBCOMMITTEE

AGENDA
MONDAY, MARCH 20, 2017
@ 1:00 P.M.

COUNCIL CHAMBERS
7018 PINE STREET, HUGHSON, CA. 95326
CITY HALL

CALL TO ORDER:

Jeremy Young, Mayor
Ramon Bawanan, 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 the Fiscal Year 2016-17 Mid-Year Budget Adjustments.

ADJOURNMENT:

CERTIFICATION

I, Susana Diaz, Management Analyst/Deputy 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 17th day of March at or before 1:00 p.m.

Susana Diaz, Management Analyst/Deputy City Clerk

Mid Year Budget Adjustments 2016-17 Exhibit A

Revenue				1/31/2017	Final	Proposed	Proposed	
FUND	Acct #	Acct Description	DEPT	Actual	Budget	Adj	Mid Year	Notes
				2016-17	2016-17		2016-17	
40	4004	PROPERTY TAX - UNSEC OTHER		13,851	500	13,500	14,000	Based on actual
40	4101	SALES TAX		494,655	929,000	56,000	985,000	Based on updated estimates from HdL
40	4103	PROPERTY TRANSFER TAX		11,321	15,000	4,500	19,500	Updated estimate
40	4401	BUILDING PERMITS		83,568	80,000	20,000	100,000	Updated estimate
40	4501	TRAFFIC FINES		35,906	35,000	15,000	50,000	Updated estimate
40	4504	PARKING FINES		4,568	3,500	2,500	6,000	Updated estimate
40	4710	MOTOR VEHICLE IN LIEU TAX		294,712	475,020	109,980	585,000	Updated estimate
40	4725	SB813 SUPPLEMENTAL TAXES		2,252	1,500	3,000	4,500	Updated estimate
40	4999	TRANSFERS-IN		73,315	146,632	21,000	167,632	Add'l transfer from RDA

Change in General Fund Revenue

245,480

Revenue				12/31/2016	Final	Proposed	Proposed	
FUND	Acct #	Acct Description	DEPT	Actual	Budget	Adj	Mid Year	Notes
				2016-17	2016-17		2016-17	
13	4002	TAX INCREMENT	RDA Debt Service	-	241,200	28,800	270,000	Based on actual received YTD
25	4707	2106 ALLOCATION	Gas Tax 2106	12,054	26,817	3,650	30,467	Updated estimate
30	4708	2107 ALLOCATION	Gas Tax 2107	20,016	62,637	(7,700)	54,937	Updated estimate
31	4704	2105 HWY USERS TAX	Gas Tax 2105 Hwy User Tax	13,158	45,106	(2,600)	42,506	Updated estimate
42	4604	DEVELOPMENT IMPACT FEES	Public Facilities - Streets	18,060	86,121	(54,516)	31,605	Updated based on fee schedule
80	4801	WATER SERVICE	Water	790,151	1,360,500	21,000	1,381,500	Updated estimate
80	4805	WATER MISC INCOME	Water	10,620	-	10,600	10,600	Based on actual
801	4901	TCP123 FMC SETTLEMENT FUND	Water TCP123	19,638	-	20,000	20,000	Based on actual

Change in All Other Fund Revenue

19,234

Expense				12/31/2016	Final	Proposed	Proposed	
FUND	Acct #	Acct Description	DEPT	Actual	Budget	Adj	Mid Year	Notes
				2016-17	2016-17		2016-17	
40	6130	EVENT SPONSORING	120 City Manager	6,346	7,500	3,500	11,000	Higher costs
40	6202	CONTRACT SRVCS	120 City Manager	9,824	33,500	(7,000)	26,500	Reallocate expenses to account 6130
40	6351	MISC BANK CHARGES	140 Finance	1,731	2,100	1,400	3,500	Higher costs
40	6202	CONTRACT SRVCS	160 Legal Services	40,381	105,000	15,000	120,000	Higher costs
40	6101	DEPT SUPPLIES	180 Parks & Recreation	4,530	6,000	2,000	8,000	Higher costs
40	6106	UTILITIES	180 Parks & Recreation	17,718	15,000	17,500	32,500	Higher costs
40	6202	CONTRACT SRVCS	180 Parks & Recreation	13,025	16,750	6,750	23,500	Higher costs
40	5110	PERS	210 Police Dept	29,420	33,387	(3,900)	29,487	Updated to actual
40	6202	CONTRACT SRVCS	210 Police Dept	331,631	1,042,563	48,000	1,090,563	SLESF money used on POD cameras

83,250

Revenue				12/31/2016	Final	Proposed	Proposed		
FUND	Acct #	Acct Description	DEPT	Dept Description	Actual	Budget	Adj	Mid Year	Notes
					2016-17	2016-17		2016-17	
13	8505	TRANSFER OUT	610	RDA Debt Service	30,000	60,000	21,000	81,000	Updated to amount approved by DOF
19	6202	CONTRACT SRVCS	210	Asset Forfeiture	5,335	0	5,335	5,335	Required to return money to the County
41	7016	COUNCIL CHAMBER IMROVEMENTS	800	Public Facility Development	7,270	4,000	3,270	7,270	Updated to actual
41	70XX	ACCOUNTING SOFTWARE UPGRADE	800	Public Facility Development	0	150,000	98,646	248,646	Updated estimates based on Council approval
48	6106	UTILITIES	360	Community Senior Center	3,807	6,000	3,000	9,000	Updated estimates
53	6202	CONTRACT SRVCS	215	SLESF	3,947	100,000	(48,000)	52,000	Reallocated to POD cameras
53	7XXX	POLICE EQUIPMENT	215	SLESF	0	0	48,000	48,000	POD cameras approved by Council
60	6111	MAINT OF EQUIP	350	WWTP Operations	14,951	10,000	25,000	35,000	Higher costs
60	6202	CONTRACT SRVCS	350	WWTP Operations	14,026	35,000	(5,000)	30,000	Reallocated expenses to account 7003
60	7003	IMP OTHR TN BLD	350	WWTP Operations	4,969	0	5,000	5,000	Ipads for remote SCADA
80	6111	MAINT OF EQUIP	340	Water	28,426	26,500	33,500	60,000	Repairs to wells
80	6202	CONTRACT SRVCS	340	Water	34,498	91,000	(5,000)	86,000	Reallocated expenses to account 7003
80	7003	IMP OTHR TN BLD	340	Water	4,969	0	5,000	5,000	Ipads for remote SCADA
80	7006	OTHER EQUIPMENT	340	Water	16,998	15,000	2,000	17,000	Water meters for Feathers Glen
801	6202	CONTRACT SRVCS	341	Water-TCP123	0	0	15,000	15,000	1/2 anticipated cost approved by Council
GRAND TOTAL EXPENSE ADJUSTMENTS							290,001		

City of Hughson
Mid Year Budget Review
Revenues and Expenses as of December 31, 2016

Fund	Dept	Description	Acct #	12/31/16 Actual 2016-17	Final Budget 2016-17	Proposed Mid Year 2016-17	Suggested Adjustment	Notes
FUND 8 - VEHICLE ABATEMENT								
8		ABAND VEHICLE ABATEMENT	4831	4,012	9,000	9,000		
8 TOTAL REVENUE				4,012	9,000	9,000		
8	212	TRANSFER	8505	4,500	9,000	9,000		
8 TOTAL EXPENSES				4,500	9,000	9,000		
NET (REVENUE vs EXPENSES)				-488	0	0		
FUND 10 - STORM DRAIN								
10		INTEREST EARNED	4601	1	200	200		
10		STORM DRAIN FEE	4603	35,767	59,094	59,094		
10		MISC FEE	4829	0	0	0		
10 TOTAL REVENUE				35,768	59,294	59,294		
10	800	MAINT OF EQUIP	6111	0	0	0		
10	800	CONTRACT SERVICES	6202	0	0	0		
10	800	TULLY ROAD PROJECT	8047	0	0	0		
10 TOTAL EXPENSES				0	0	0		
10 NET (REVENUE vs EXPENSES)				35,768	59,294	59,294		
FUND 11 - TRAFFIC - Prop 172 Gas Tax 2103								
11		INTEREST EARNED	4601	1	100	100		
11		TRAFFIC CONGESTION RELIEF	4746	14,976	17,034	17,034		
11 TOTAL REVENUE				14,977	17,134	17,134		
11	105	DEPT SUPPLIES	6101	542	2,000	2,000		
11	105	STREET STRIP PAINTING	6206	29,995	30,000	30,000		
11	105	HATCH ROAD	8010	0	0	0		
11	105	FOX - OVERLAY	8018	0	0	0		
11	105	S. FIFTH OVERLAY	8045	0	0	0		
11	105	TRANSFERS-OUT	8505	5,800	11,600	11,600		
11 TOTAL EXPENSES				36,337	43,600	43,600		
11 NET (REVENUE vs EXPENSES)				-21,360	-26,466	-26,466		
FUND 13 - RDA DEBT SERVICE								
13		TAX INCREMENT	4002	0	241,200	270,000	28,800	Based on actual YTD
13		INTEREST EARNED	4601	114	0	0		
13		MISC. FEES & CHARGES	4829	0	0	0		
13		REFUND	4915	0	0	0		
13 TOTAL REVENUE				114	241,200	270,000		
13	610	CONTRACT SERVICES	6202	3,900	12,000	12,000		
13	610	INTEREST EXPENSE	6350	44,999	89,200	89,200		
13	610	RETIRE PRINCIPL	6801	80,000	80,000	80,000		
13	610	TRANSFER OUT	8505	30,000	60,000	81,000	21,000	Updated to amount approved by DOF
13 TOTAL EXPENSES				158,899	241,200	262,200		
NET (REVENUE vs EXPENSES)				-158,785	0	7,800		
FUND 18 - REALIGNMENT FUNDING								
18		AB 109 FUNDING	4756	0	5,000	5,000		
TOTAL REVENUE				0	5,000	5,000		
18	210	CONTRACT SERVICES	6202	0	15,000	15,000		
18 TOTAL EXPENSES				0	15,000	15,000		
NET (REVENUE vs EXPENSES)				0	-10,000	-10,000		

Fund	Dept	Description	Acct #	12/31/16 Actual 2016-17	Final Budget 2016-17	Proposed Mid Year 2016-17	Suggested Adjustment	Notes
FUND 19 - ASSET FORFEITURE								
19		ASSET FOREITURE	4503	0	0	0		
TOTAL REVENUE				0	0	0		
19	210	CONTRACT SERVICES	6202	5,335	0	5,335	5,335	Required to return money to the County
19 TOTAL EXPENSES				5,335	0	5,335		
NET (REVENUE vs EXPENSES)				-5,335	0	-5,335		
FUND 20 - COMMUNITY ENHANCEMENT								
20		INTEREST EARNED	4601	0	100	100		
20		DEVELOPMENT IMPACT FEES	4604	12,096	21,168	21,168		
20 TOTAL REVENUE				12,096	21,268	21,268		
20	800	STARN PARK PARKING LOT	7003	0	0	0		
20	800	OTHER EQUIPMENT	7006	0	0	0		
20	800	ELE PLUGS TREE-HUGHSON ST	7017	0	0	0		
20	800	DOWNTOWN ENHANCEMENT	7018	0	5,000	5,000		
20	800	HOLIDAY FLAGS	7019	0	0	0		
20	800	PINE ST	8031	0	0	0		
20	800	HUGHSON AVE SIDEWALK	80XX	0	105,000	105,000		
20 TOTAL EXPENSES				0	110,000	110,000		
NET (REVENUE vs EXPENSES)				12,096	-88,732	-88,732		
FUND 25 - GAS TAX 2106								
25		2106 ALLOCATION	4707	12,057	26,817	30,467	3,650	Updated estimate
25 TOTAL REVENUE				12,057	26,817	30,467		
25	700	UTILITIES	6106	11,279	25,000	25,000		
25 TOTAL EXPENSES				11,279	25,000	25,000		
NET (REVENUE vs EXPENSES)				778	1,817	5,467		
FUND 30 - GAS TAX 2107								
30		INTEREST EARNED	4601	0	0	0		
30		2107 ALLOCATION	4708	20,016	62,637	54,937	(7,700)	Updated estimate
30 TOTAL REVENUE				20,016	62,637	54,937		
30	700	CONTRACT SRVCS	6202	9,004	23,000	23,000		
30	700	OTHER EQUIPMENT	7006	0	0	0		
30	700	TRANSFERS-OUT	8505	14,500	29,000	29,000		
30 TOTAL EXPENSES				23,504	52,000	52,000		
NET (REVENUE vs EXPENSES)				-3,488	10,637	2,937		
FUND 31 - GAS TAX - 2105 HWY USER TAX								
31		INTEREST EARNED	4601	0	0	0		
31		2105 HWY USERS TAX	4704	13,158	45,106	42,506	(2,600)	Updated estimate
31 TOTAL REVENUE				13,158	45,106	42,506		
31	700	DEPT SUPPLIES	6101	5,270	15,000	15,000		
31	700	CONTRACT SRVCS	6202	0	1,000	1,000		
31	700	OTHER EQUIPMENT	7006	40,610	42,000	42,000		
31	700	TRANSFERS-OUT	8505	8,500	17,000	17,000		
31 TOTAL EXPENSES				54,380	75,000	75,000		
NET (REVENUE vs EXPENSES)				-41,222	-29,894	-32,494		

Fund	Dept	Description	Acct #	12/31/16 Actual 2016-17	Final Budget 2016-17	Proposed Mid Year 2016-17	Suggested Adjustment	Notes
FUND 35 - GAS TAX 2107.5								
35		2107.5 ALLOCATION	4709	2,000	2,000	2,000		
35		TOTAL REVENUE		2,000	2,000	2,000		
35	700	TRANSFERS-OUT	8505	1,000	2,000	2,000		
35		TOTAL EXPENSES		1,000	2,000	2,000		
NET (REVENUE vs EXPENSES)				1,000	0	0		
40		CURRENT PROPERTY	4001	168,363	265,000	265,000		
40		PRIOR YEAR	4003	-	500	500		
40		PROPERTY TAX - UNSEC OTHER	4004	13,851	500	14,000	13,500	Based on actual
40		PROP TAX - RDA CONTR	4006	-	5,000	5,000		
40		SALES TAX	4101	494,655	929,000	985,000	56,000	Based on updated estimate from HdL
40		IN LIEU SALES TAX	4102	-	0	0		
40		PROPERTY TRANSFER TAX	4103	11,321	15,000	19,500	4,500	Updated estimate
40		GAS UTILITY	4201	-	15,000	15,000		
40		GARBAGE FRANCHISE	4202	5,554	38,400	38,400		
40		CABLE/PHONE T.V.	4203	16,624	31,000	31,000		
40		BUSINESS LICENSES	4301	17,500	22,000	22,000		
40		BUILDING PERMITS	4401	83,568	80,000	100,000	20,000	Updated estimate
40		YARD SALE PERMITS	4405	160	450	450		
40		ENCROACHMENT PERMITS	4407	2,370	7,110	7,110		
40		ORDINANCE UPDATE	4408	-	0	0		
40		OTHER PERMITS	4409	1,495	7,000	7,000		
40		TRAFFIC FINES	4501	35,906	35,000	50,000	15,000	Updated estimate
40		PARKING FINES	4504	4,568	3,500	6,000	2,500	Updated estimate
40		INTEREST EARNED	4601	892	2,000	2,000		
40		RENTS, LEASE RIGHTS, & ROYALTIES	4602	-	0	0		
40		GRANTS - BEV/OTHER	4706	5,000	5,000	5,000		
40		GRANT - PLANNING Prop 84	4706	-	0	0		
40		MOTOR VEHICLE IN LIEU TAX	4710	294,712	475,020	585,000	109,980	Updated estimate
40		HOMEOWNER'S PROP. TAX RELIEF	4720	456	2,000	2,000		
40		SB813 SUPPLEMENTAL TAXES	4725	2,252	1,500	4,500	3,000	Updated estimate
40		STANISLAUS COUNTY FEES	4728	610	1,000	1,000		
40		FHA IN-LIEU TAXES	4731	-	0	0		
40		PLANNING APPLICATION	4735	-	1,000	1,000		
40		PROP 172-PUBLIC SAFETY AUG	4737	4,125	7,000	7,000		
40		UTILITY PENALTIES	4803	44,692	70,000	70,000		
40		PLAN CHECK FEES	4813	24,122	42,000	42,000		
40		BLDG CODE VIOLATIONS	4821	125	1,000	1,000		
40		ADMINISTRATIVE CITATION	4823	900	0	0		
40		VEHICLE RELEASE FEES	4827	13,380	15,500	15,500		
40		MISC. FEES & CHARGES	4829	12,996	20,000	20,000		
40		RETURNED CHECK CHARGES	4830	1,235	1,500	1,500		
40		BOOKING FEES	4833	261	400	400		
40		SALE OF DOCUMENTS	4902	110	100	100		
40		SALE OF SURPLUS PROPERTY	4909	-	0	0		
40		REFUND	4915	23,560	20,000	20,000		
40		SUNDRY REVENUES	4919	981	500	500		
40		QUASI-EXTERNAL TRANSACTION	4920	201,000	402,000	402,000		
40		RENTAL FEE	4931	11,819	22,000	22,000		
40		AB 939 / TIRE AMNESTY	4935	-	5,000	5,000		
		TOTAL REVENUE		1,499,163	2,548,980	2,773,460		
40		TRANSFERS-IN	4999	73,315	146,632	167,632	21,000	Additional transfer from RDA
		GRAND TOTAL REVENUE		1,572,478	2,695,612	2,941,092		
40	110	REG. SALARIES	5001	7,800	15,600	15,600		
40	110	MEDICARE TAX	5170	597	1,195	1,195		
40	110	OFFICE SUPPLIES	6001	240	500	500		
40	110	DUES/PUBLICATNS	6004	100	4,795	4,795		
40	110	TRAVEL/MEETINGS	6005	2,115	3,000	3,000		
40	110	DEPT SUPPLIES	6101	454	500	500		
40	110	PHONE/RADIO	6105	222	740	740		
40	110	CONTRACT SERVICES	6202	7,300	7,300	7,300		
40	110	LEGISLATIVE		18,828	33,630	33,630		
40	120	REG. SALARIES	5001	68,255	136,509	136,509		
40	120	TECH ALLOWANCE	5008	600	1,200	1,200		
40	120	VEHICLE ALLOWANCE	5009	3,000	6,000	6,000		
40	120	P.E.R.S.	5110	9,306	18,612	18,612		

Fund	Dept	Description	Acct #	12/31/16	Final	Proposed	Suggested	Notes
				Actual	Budget	Mid Year		
				2016-17	2016-17	2016-17	Adjustment	
40	120	MEDICAL INS.	5120	6,914	20,172	20,172		
40	120	UNEMPLOYMNT INS	5130	0	434	434		
40	120	WORKER'S COMP	5140	0	5,363	5,363		
40	120	LIFE INS	5150	459	1,008	1,008		
40	120	DENTAL INS	5160	808	2,051	2,051		
40	120	MEDICARE TAX	5170	1,062	2,083	2,083		
40	120	DEF COMP	5175	1,365	2,736	2,736		
40	120	OFFICE SUPPLIES *	6001	240	500	500		
40	120	POSTAGE	6003	26	100	100		
40	120	DUES/PUBLICATNS	6004	1,226	1,400	1,400		
40	120	TRAVEL/MEETINGS	6005	1,010	3,000	3,000		
40	120	DEPT SUPPLIES	6101	129	1,600	1,600		
40	120	PHONE/RADIO	6105	776	2,600	2,600		
40	120	RENTS/LEASES	6107	402	800	800		
40	120	PETROLEUM PROD *	6110	372	900	900		
40	120	CONTRACT SRVCS-Incentive Prog	6121	0	30,000	30,000		
40	120	EVENT SPONSORING	6130	6,346	7,500	11,000	3,500	Higher costs
40	120	EMPLOYEE APPRECIATION	6131	56	1,500	1,500		
40	120	CONTRACT SRVCS	6202	9,824	33,500	26,500	(7,000)	Reallocate expenses from account 6130
40	120	CITY MANAGER		112,176	279,568	276,068		
40	130	REG. SALARIES	5001	22,377	47,506	47,506		
40	130	P.E.R.S.	5110	2,768	5,910	5,910		
40	130	MEDICAL INS.	5120	3,298	16,237	16,237		
40	130	UNEMPLOYMNT INS	5130	137	469	469		
40	130	WORKER'S COMP	5140	0	662	662		
40	130	LIFE INS	5150	0	550	550		
40	130	DENTAL INS	5160	629	2,183	2,183		
40	130	MEDICARE TAX	5170	499	689	689		
40	130	DEF COMP	5175	0	549	549		
40	130	OFFICE SUPPLIES *	6001	949	2,000	2,000		
40	130	POSTAGE	6003	78	200	200		
40	130	DUES/PUBLICATNS	6004	446	200	200		
40	130	TRAVEL/MEETINGS	6005	121	1,000	1,000		
40	130	DEPT SUPPLIES	6101	0	900	900		
40	130	ADVERTISING	6104	2,684	4,000	4,000		
40	130	PHONE/RADIO	6105	554	2,000	2,000		
40	130	RENTS/LEASES	6107	343	700	700		
40	130	INS/SURETIES	6113	186	200	200		
40	130	ELECTIONS	6114	0	0	0		
40	130	CONTRACT SRVCS	6202	8,107	20,000	20,000		
40	130	ADMIN SER/CITY CLERK		43,176	105,955	105,955		
40	140	REG. SALARIES *	5001	67,982	136,189	136,189		
40	140	OVERTIME	5003	0	0	0		
40	140	P.E.R.S.	5110	8,840	18,568	18,568		
40	140	MEDICAL INS.	5120	8,923	29,649	29,649		
40	140	UNEMPLOYMNT INS	5130	46	829	829		
40	140	WORKER'S COMP	5140	0	1,782	1,782		
40	140	LIFE INS	5150	450	1,247	1,247		
40	140	DENTAL INS	5160	1,276	3,628	3,628		
40	140	MEDICARE TAX	5170	943	1,975	1,975		
40	140	DEF COMP	5175	299	1,047	1,047		
40	140	EMPL ASSIST PRG	5180	0	0	0		
40	140	OFFICE SUPPLIES	6001	480	1,200	1,200		
40	140	POSTAGE	6003	62	175	175		
40	140	DUES/PUBLICATNS	6004	418	220	220		
40	140	TRAVEL/MEETINGS	6005	865	2,500	2,500		
40	140	DEPT SUPPLIES	6101	32	100	100		
40	140	ADVERTISING	6104	0	500	500		
40	140	PHONE/RADIO	6105	333	1,200	1,200		
40	140	RENTS/LEASES	6107	519	1,100	1,100		
40	140	PETROLEUM PROD	6110	372	900	900		
40	140	CONTRACT SRVCS	6202	7,968	25,000	25,000		
40	140	MISC BANK CHARGES	6351	1,731	2,100	3,500	1,400	Higher costs
40	140	FINANCE		101,539	229,909	231,309		
40	145	P.E.R.S.	5110	34,135	38,515	38,515		
40	145	INS/SURETIES	6113	13,628	19,600	19,600		
40	145	TAX ADMINISTRATION	6119	0	4,000	4,000		
40	145	CONTRACT SRVCS	6202	0	12,400	12,400		
40	145	TRANSFERS	8505	3,750	7,500	3,750		

Fund	Dept	Description	Acct #	12/31/16 Actual 2016-17	Final Budget 2016-17	Proposed Mid Year 2016-17	Suggested Adjustment	Notes
40	145	COMPUTER SOFTWARE RES	8506	1,125	2,250	2,250		
40	145	IT CAPITAL RESERVE	8506	1,375	2,750	2,750		
40	145	NONDEPARTMENTAL		54,013	87,015	83,265		
40	150	REG. SALARIES	5001	500	1,200	1,200		
40	150	MEDICARE TAX *	5170	38	92	92		
40	150	CITY TREASURER		538	1,292	1,292		
40	160	CONTRACT SRVCS	6202	40,381	105,000	120,000	15,000	Higher costs
40	160	LEGAL SERVICES		40,381	105,000	120,000		
40	170	REG. SALARIES	5001	7,357	12,512	12,512		
40	170	OVERTIME	5003	200	0	0		
40	170	P.E.R.S.	5110	728	1,706	1,706		
40	170	MEDICAL INS.	5120	779	4,118	4,118		
40	170	UNEMPLOYMNT INS	5130	17	130	130		
40	170	WORKER'S COMP	5140	0	1,967	1,967		
40	170	LIFE INS	5150	46	144	144		
40	170	DENTAL INS	5160	133	408	408		
40	170	MEDICARE TAX	5170	95	181	181		
40	170	DEF COMP	5175	31	90	90		
40	170	OFFICE SUPPLIES	6001	48	120	120		
40	170	DUES/PUBLICATNS	6004	255	200	200		
40	170	DEPT SUPPLIES *	6101	2,667	7,000	7,000		
40	170	UNIFORM/CLTH EXP	6103	504	800	800		
40	170	PHONE/RADIO	6105	831	2,800	2,800		
40	170	UTILITIES	6106	6,620	14,000	14,000		
40	170	MAINT BLDGS/GRD *	6108	23	3,500	3,500		
40	170	PETROLEUM PROD	6110	313	750	750		
40	170	MAINT OF EQUIP *	6111	0	1,000	1,000		
40	170	CONTRACT SRVCS	6202	5,499	7,500	7,500		
40	170	BLDGS IMPROV	7002	0	1,000	1,000		
40	170	EQUIPMENT REPLACEMENT	7006	3,500	3,500	3,500		
40	170	BLDGS & GRNDS		29,646	63,426	63,426		
40	180	REG. SALARIES *	5001	14,752	26,188	26,188		
40	180	OVERTIME	5003	300	0	0		
40	180	P.E.R.S.	5110	1,600	3,571	3,571		
40	180	MEDICAL INS.	5120	1,590	7,711	7,711		
40	180	UNEMPLOYMNT INS	5130	25	239	239		
40	180	WORKER'S COMP	5140	0	4,116	4,116		
40	180	LIFE INS	5150	97	283	283		
40	180	DENTAL INS	5160	264	715	715		
40	180	MEDICARE TAX	5170	201	380	380		
40	180	DEF COMP	5175	88	210	210		
40	180	OFFICE SUPPLIES	6001	73	175	175		
40	180	POSTAGE	6003	253	50	50		
40	180	DUES/PUBLICATNS	6004	0	0	0		
40	180	TRAVEL/MEETINGS	6005	45	100	100		
40	180	DEPT SUPPLIES *	6101	4,530	6,000	8,000	2,000	Higher costs
40	180	SMALL TOOLS	6102	0	100	100		
40	180	ADVERTISING	6104	0	300	300		
40	180	PHONE/RADIO	6105	831	2,800	2,800		
40	180	UTILITIES	6106	17,718	15,000	32,500	17,500	Higher costs
40	180	RENTS/LEASES	6107	1,306	2,300	2,300		
40	180	MAINT BLDGS/GRD	6108	0	1,000	1,000		
40	180	MAINT OF EQUIP	6111	115	2,500	2,500		
40	180	CONTRACT SRVCS	6202	13,025	16,750	23,500	6,750	Higher costs
40	180	IMPROVEMENT	7003	0	0	0		
40	180	EQUIPMENT	7006	3,500	3,500	3,500		
40	180	PARKS & RECREATION		60,313	93,988	120,238		
40	190	REG. SALARIES	5001	33,996	79,440	79,440		
40	190	OVERTIME	5003	0	0	0		
40	190	P.E.R.S.	5110	4,032	9,141	9,141		
40	190	MEDICAL INS.	5120	3,938	14,591	14,591		
40	190	UNEMPLOYMNT INS	5130	230	825	825		
40	190	WORKER'S COMP	5140	0	1,527	1,527		
40	190	LIFE INS	5150	226	552	552		
40	190	DENTAL INS	5160	687	1,487	1,487		

Fund	Dept	Description	Acct #	12/31/16 Actual 2016-17	Final Budget 2016-17	Proposed Mid Year 2016-17	Suggested Adjustment	Notes
40	190	MEDICARE TAX	5170	998	1,338	1,338		
40	190	DEF COMP	5175	173	360	360		
40	190	EMPL ASSIST PRG	5180	0	0	0		
40	190	OFFICE SUPPLIES *	6001	721	1,600	1,600		
40	190	POSTAGE	6003	67	300	300		
40	190	DUES/PUBLICATNS	6004	2,667	4,200	4,200		
40	190	TRAVEL/MEETINGS	6005	598	700	700		
40	190	DEPT SUPPLIES *	6101	48	100	100		
40	190	ADVERTISING	6104	198	2,000	2,000		
40	190	PHONE/RADIO	6105	333	1,200	1,200		
40	190	RENTS/LEASES	6107	168	350	350		
40	190	MAINT OF EQUIP	6111	0	0	0		
40	190	CONTRACT SRVCS	6202	72,509	105,000	105,000		
40	190	CONTRACT SRVCS	6202	0	0	0		
40	190	CONTRACT SRVCS	6202	0	0	0		
40	190	PLANNING/BLDG		121,589	224,711	224,711		
40	210	P.E.R.S.	5110	29,420	33,387	29,487	(3,900)	Updated to actual
40	210	DEPT SUPPLIES	6101	0	0	0		
40	210	MAINT BLDG/GRNDS	6108	0	0	0		
40	210	VEHICLE COSTS	6125	13,234	75,000	75,000		
40	210	CONTRACT SRVCS	6202	331,631	1,042,563	1,090,563	48,000	SLESF money used on POD cameras
40	210	POLICE DEPT		374,285	1,150,950	1,195,050		
40	211	CONTRACT SRVCS	6202	21,027	31,360	31,360		
40	211	CONSTR ANIMAL SHELTER	6205	3,570	4,761	4,761		
40	211	ANIMAL CONTROL		24,597	36,121	36,121		
40	310	REG. SALARIES *	5001	28,728	48,105	48,105		
40	310	P.E.R.S.	5110	3,826	6,559	6,559		
40	310	MEDICAL INS.	5120	3,741	11,001	11,001		
40	310	UNEMPLOYMNT INS	5130	0	304	304		
40	310	WORKER'S COMP	5140	0	6,418	6,418		
40	310	LIFE INS	5150	232	447	447		
40	310	DENTAL INS	5160	560	910	910		
40	310	MEDICARE TAX	5170	420	697	697		
40	310	DEF COMP	5175	244	420	420		
40	310	OFFICE SUPPLIES *	6001	389	750	750		
40	310	POSTAGE	6003	63	150	150		
40	310	DUES/PUBLICATNS	6004	0	0	0		
40	310	TRAVEL/MEETINGS	6005	484	200	200		
40	310	DEPT SUPPLIES	6101	0	200	200		
40	310	PHONE/RADIO	6105	1,164	4,000	4,000		
40	310	PETROLEUM PROD	6110	313	750	750		
40	310	CONTRACT SRVCS	6202	75	500	500		
40	310	AB 939 GRANT WORK	6210	0	5,000	5,000		
40	310	ENCROACHMENT	6407	0	0	0		
40	310	PUBLIC WORKS ADMIN		40,239	86,411	86,411		
40	320	REG. SALARIES	5001	13,906	32,167	32,167		
40	320	OVERTIME	5003	741	4,800	4,800		
40	320	P.E.R.S.	5110	1,302	4,386	4,386		
40	320	MEDICAL INS.	5120	1,210	12,194	12,194		
40	320	UNEMPLOYMNT INS	5130	42	369	369		
40	320	WORKER'S COMP	5140	0	5,055	5,055		
40	320	LIFE INS	5150	78	428	428		
40	320	DENTAL INS	5160	200	1,436	1,436		
40	320	MEDICARE TAX	5170	253	536	536		
40	320	DEF COMP	5175	91	285	285		
40	320	OFFICE SUPPLIES	6001	293	550	550		
40	320	POSTAGE	6003	40	100	100		
40	320	DUES/PUBLICATNS	6004	194	0	0		
40	320	TRAVEL/MEETINGS	6005	0	0	0		
40	320	DEPT SUPPLIES	6101	6,771	10,000	10,000		
40	320	SMALL TOOLS	6102	0	200	200		
40	320	UNIFRM/CLTH EXP	6103	978	1,800	1,800		
40	320	ADVERTISING	6104	198	0	0		
40	320	PHONE/RADIO	6105	1,164	4,000	4,000		
40	320	RENTS/LEASES	6107	2,002	4,000	4,000		
40	320	MAINT BLDGS/GRD	6108	0	300	300		
40	320	MAINT VEHICLES	6109	0	1,500	1,500		

Fund	Dept	Description	Acct #	12/31/16 Actual 2016-17	Final Budget 2016-17	Proposed Mid Year 2016-17	Suggested Adjustment	Notes
40	320	PETROLEUM PROD	6110	1,956	4,500	4,500		
40	320	MAINT OF EQUIP	6111	414	6,000	6,000		
40	320	CONTRACT SRVCS	6202	1,376	12,000	12,000		
40	320	CLEAN UP DAY	6211	0	1,200	1,200		
40	320	IMPROVEMENT	7003	0	0	0		
40	320	OTHER EQUIPMENT	7006	25,382	26,250	26,250		
40	320	STREET MAINTENANCE		58,591	134,056	134,056		
40	325	REG. SALARIES	5001	0	0	0		
40	325	OVERTIME	5003	0	0	0		
40	325	P.E.R.S.	5110	0	0	0		
40	325	MEDICAL INS.	5120	0	0	0		
40	325	UNEMPLOYMNT INS	5130	0	0	0		
40	325	WORKER'S COMP	5140	0	0	0		
40	325	LIFE INS	5150	0	0	0		
40	325	DENTAL INS	5160	0	0	0		
40	325	MEDICARE TAX	5170	0	0	0		
40	325	DEF COMP	5175	0	0	0		
40	325	OFFICE SUPPLIES	6001	240	550	550		
40	325	DEPT SUPPLIES	6101	130	1,000	1,000		
40	325	SMALL TOOLS	6102	0	250	250		
40	325	UNIFRM/CLTH EXP	6103	806	1,800	1,800		
40	325	PHONE/RADIO	6105	1,164	4,000	4,000		
40	325	MAINT VEHICLES	6109	2,014	5,000	5,000		
40	325	PETROLEUM PROD	6110	352	850	850		
40	325	MAINT OF EQUIP	6111	0	300	300		
40	325	CONTRACT SRVCS	6202	230	1,500	1,500		
40	325	FLEET MAINTENANCE		4,936	15,250	15,250		
GRAND TOTAL-GENERAL FUND				1,084,847	2,647,282	2,726,782		
41 NET (REVENUE vs EXPENSES)				487,631	48,330	214,310		
FUND 41 - PUBLIC FACILITY DEVELOPMENT								
41		INTEREST EARNED	4601	43	2,500	2,500		
41		DEVELOPMENT IMPACT FEES	4604	36,600	64,050	64,050		
41		TOTAL REVENUE		36,643	66,550	66,550		
41	800	CONTRACT SERVICES	6202	0	0	0		
41	800	OFFICE FURNITURE	7004	0	0	0		
41	800	COUNCIL CHAMBER IMPROVE	7016	7,270	4,000	7,270	3,270	Updated to actual
41	800	CITY HALL REMODEL/PHONE	7020	58,956	100,000	100,000		
41	800	ACCOUNTING SOFTWARE UPGRADE	70XX	0	150,000	248,646	98,646	Updated estimates based on Council approval
41	800	NONPOTABLE	8046	0	0	0		
41	800	WELL #9	8048	0	0	0		
41	800	WELL #4	8050	0	0	0		
41		TOTAL EXPENSES		66,226	254,000	355,916		
41 NET (REVENUE vs EXPENSES)				-29,583	-187,450	-289,366		
FUND 42 - PUBLIC FACILITY - STREETS								
42		DEVELOPMENT IMPACT FEES	4604	18,060	86,121	31,605		(54,516) Updated based on fee schedule
42		TOTAL REVENUE		18,060	86,121	31,605		
42 NET (REVENUE vs EXPENSES)				18,060	86,121	31,605		
FUND 43 - TRENCH CUT FUND								
43		TRENCH CUT FEES	4609	0	200	200		
43		TOTAL REVENUE		0	200	200		
43 NET (REVENUE vs EXPENSES)				0	200	200		

Fund	Dept	Description	Acct #	12/31/16 Actual 2016-17	Final Budget 2016-17	Proposed Mid Year 2016-17	Suggested Adjustment	Notes
FUND 48 - COMMUNITY SENIOR CENTER								
48		RENTAL FEE	4931	3,590	12,000	12,000		
48		CLEANING FEES	4936	1,560	3,120	3,120		
48		TRANSFER IN	4999	3,750	7,500	7,500		
48		TOTAL REVENUE		8,900	22,620	22,620		
48	360	DEPT SUPPLIES	6101	217	2,000	2,000		
48	360	UTILITIES	6106	3,807	6,000	9,000	3,000	Updated estimates
48	360	MAINT BLDGS/GRD	6108	-	2,500	2,500		
48	360	MAINT OF EQUIP	6111	1,453	1,800	1,800		
48	360	CONTRACT SERVICES	6202	5,902	12,000	12,000		
48	360	DEPRECIATION	6300	-	0	0		
48	360	TRANSFER OUT	8505	0	0	0		
48		TOTAL EXPENSES		11,379	24,300	27,300		
48		NET (REVENUE vs EXPENSES)		-2,479	-1,680	-4,680		
FUND 49 - IT RESERVE								
49		TRANSFER IN	4999	3,875	7,750	7,750		
49		TRANSFER IN	4999	3,625	7,250	7,250		
49		TOTAL REVENUE		7,500	15,000	15,000		
49	147	HARDWARE - REPLACEMENT	7009	1,992	12,500	12,500		
49	147	SOFTWARE - REPLACEMENT	7014	0	2,500	2,500		
49		TOTAL EXPENSES		1,992	15,000	15,000		
49		NET (REVENUE vs EXPENSES)		5,508	0	0		
FUND 50 - UNITED SAMARITANS COMMUNITY CENTER								
50		INTEREST EARNED	4601	0	0	0		
50		RENTAL FEE	4931	6,203	14,500	14,500		
50		TOTAL REVENUE		6,203	14,500	14,500		
50	365	REG. SALARIES	5001	0	0	0		
50	365	P.E.R.S.	5110	0	0	0		
50	365	MEDICAL INS.	5120	0	0	0		
50	365	UNEMPLOYMENT INS	5130	0	0	0		
50	365	WORKER'S COMP	5140	0	0	0		
50	365	LIFE INS	5150	0	0	0		
50	365	DENTAL INS	5160	0	0	0		
50	365	MEDICARE TAX	5170	0	0	0		
50	365	DEF COMP	5175	0	0	0		
50	365	OFFICE SUPPLIES	6001	96	200	200		
50	365	DEPT SUPPLIES	6101	336	1,000	1,000		
50	365	UTILITIES	6106	3,024	6,500	6,500		
50	365	MAINT BLDGS/GRD	6108	0	100	100		
50	365	MAINT OF EQUIP	6111	290	200	200		
50	365	MISC	6375	0	300	300		
50	365	TRANSFERS-OUT	8505	3,687	7,375	7,375		
50		TOTAL EXPENSES		7,433	15,675	15,675		
50		NET (REVENUE vs EXPENSES)		-1,230	-1,175	-1,175		
FUND 51 - SELF INSURANCE								
51		INSURANCE REFUNDS	4903	0	0	0		
51		TOTAL REVENUE		0	0	0		
51	146	CLAIMS/MISC	6375	0	11,183	11,183		
51		TOTAL EXPENSES		0	11,183	11,183		
51		NET (REVENUE vs EXPENSES)		0	-11,183	-11,183		

Fund	Dept	Description	Acct #	12/31/16 Actual 2016-17	Final Budget 2016-17	Proposed Mid Year 2016-17	Suggested Adjustment	Notes
FUND 53 - SLESF								
53		INTEREST EARNED	4601	0	0	0		
53		SUPLMTL LAW ENFORCEMENT SERV.	4740	81,776	100,000	100,000		
53		REFUND	4915	0	0	0		
53 TOTAL REVENUE				81,776	100,000	100,000		
53	215	CONTRACT SERVICES	6202	3,947	100,000	52,000	(48,000)	Reallocated to POD cameras
53	215	POLICE EQUIPMENT	7XXX	0	0	48,000	48,000	POD cameras approved by Council
53 TOTAL EXPENSES				3,947	100,000	100,000		
53 NET (REVENUE vs EXPENSES)				77,829	0	0		
FUND 54 - PARK PROJECT - In Lieu of								
54		INTEREST EARNED	4601	11	1,050	1,050		
54		PARK IN LIEU FEES	4911	23,892	41,811	41,811		
54 TOTAL REVENUE				23,903	42,861	42,861		
54 NET (REVENUE vs EXPENSES)				23,903	42,861	42,861		
FUND 55 - PARKS DEVELOPMENT IMPACT FEES								
55		INTEREST EARNED	4601	36	800	800		
55		DEVELOPMENT FEE	4605	32,004	56,007	56,007		
55 TOTAL REVENUE				32,040	56,807	56,807		
55	800	ROLLAND STARN	8002	94,502	140,000	140,000		
55 TOTAL EXPENSES				94,502	140,000	140,000		
55 NET (REVENUE vs EXPENSES)				-62,462	-83,193	-83,193		
FUND 60 - SEWER OPERATION & MAINTENANCE								
60		INTEREST EARNED	4601	272	10,000	10,000		
60	2	SEWER SERVICE - SINGLE FAMILY	4808	1,052,500	0	0		
60	4	SEWER SERVICE - DUPLEXES	4808	16,461	0	0		
60	6	SEWER SERVICE - TRIPLEXES	4808	3,292	0	0		
60	10	SEWER SERVICE-HOUSING AUTHORITY	4808	20,960	0	0		
60	12	SEWER SERVICE - APARTMENTS	4808	126,503	0	0		
60	14	SEWER SERVICE-MOB. HOME PARKS	4808	25,713	0	0		
60	16	SEWER SERVICE-PERS HEALTH SVCS	4808	2,366	0	0		
60	18	SEWER SERVICE-PHARMACY & BANKS	4808	1,097	0	0		
60	20	SEWER SERVICE - INST/CIVIC	4808	5,305	0	0		
60	22	SEWER SERVICE-PROF. SERVICES	4808	9,328	0	0		
60	24	SEWER SERVICE - RETAIL VENDORS	4808	9,200	0	0		
60	26	SEWER SERVICE - COMM/INDUST	4808	423,032	0	0		
60	28	SEWER SERVICE - BARS	4808	4,641	0	0		
60	30	SEWER SERVICE - RESTAURANTS	4808	3,895	0	0		
60	32	SEWER SERVICE-DRIVE-IN/FSTFD	4808	2,311	0	0		
60	34	SEWER SERVICE - CONV. MARKET	4808	1,097	0	0		
60	36	SEWER SERVICE-MAJOR FOOD MKT	4808	5,459	0	0		
60	38	SEWER SERVICE - COML LAUNDRY	4808	2,552	0	0		
60	40	SEWER SERVICE-GAS STATIONS	4808	549	0	0		
60	41	SEWER SERVICE-AUTO SERVICE 39	4808	1,097	0	0		
60	42	SEWER SERVICE-CHURCHES	4808	7,023	0	0		
60	44	SEWER SERVICE-SCHOOLS	4808	33,602	0	0		
60	45	SEWER SERVICE - DAYCARE	4808	549	0	0		
60		SEWER SERVICE	4808	0	3,490,000	3,490,000		
60		SEWER MISC. INCOME	4810	336	200	200		
60 TOTAL REVENUE				1,759,140	3,500,200	3,500,200		
60	330	REG. SALARIES	5001	83,141	171,192	171,192		
60	330	OVERTIME	5003	669	5,100	5,100		
60	330	COMP ABSENCES	5105	0	0	0		
60	330	P. E. R. S.	5110	43,854	61,174	61,174		
60	330	MEDICAL INS.	5120	15,232	54,689	54,689		
60	330	UNEMPLOYMENT INS	5130	42	1,432	1,432		
60	330	WORKER'S COMP	5140	0	15,808	15,808		
60	330	LIFE INS	5150	555	1,824	1,824		
60	330	DENTAL INS	5160	1,706	5,835	5,835		

Fund	Dept	Description	Acct #	12/31/16	Final	Proposed	Suggested	Notes
				Actual	Budget	Mid Year		
				2016-17	2016-17	2016-17	Adjustment	
60	330	MEDICARE TAX	5170	1,373	2,556	2,556		
60	330	DEF COMP	5175	410	1,287	1,287		
60	330	OFFICE SUPPLIES	6001	461	950	950		
60	330	POSTAGE	6003	2,636	11,000	11,000		
60	330	DUES/PUBLICATIONS	6004	2,340	6,000	6,000		
60	330	TRAVEL/MEETINGS	6005	9	200	200		
60	330	DEPT SUPPLIES	6101	88	1,000	1,000		
60	330	SMALL TOOLS	6102	0	200	200		
60	330	UNIFRM/CLTH EXP	6103	1,223	2,000	2,000		
60	330	PHONE/RADIO	6105	1,275	4,300	4,300		
60	330	RENTS/LEASES	6107	1,189	2,500	2,500		
60	330	MAINT VEHICLES	6109	658	2,500	2,500		
60	330	PETROLEUM PROD	6110	1,174	2,700	2,700		
60	330	MAINT OF EQUIP	6111	1,423	7,000	7,000		
60	330	INS/SURETIES	6113	17,036	24,500	24,500		
60	330	CONTRACT SERVICES	6202	43,443	90,000	90,000		
60	330	ADMIN SERVICES	6203	119,000	238,000	238,000		
60	330	BAD DEBT	6500	87	10,000	10,000		
60	330	IMP OTHR TN BLD	7003	0	0	0		
60	330	VEHICLES	7005	0	0	0		
60	330	OTHER EQUIPMENT	7006	0	2,000	2,000		
60	330	CHARLES STREET	8016	0	0	0		
60	330	TRANSFERS-OUT - Depre	8505	227,418	444,836	444,836		
60	330	TRANSFERS-OUT-Note	8505	0	0	0		
60	330	SOFTWARE	8506	1,375	2,750	2,750		
60	330	IT REPLACEMEN T	8506	1,125	2,250	2,250		
	330	SEWER OPERATIONS		568,942	1,175,583	1,175,583		
60	350	REG. SALARIES	5001	26,435	52,760	52,760		
60	350	OVERTIME	5003	0	15,000	15,000		
60	350	P.E.R.S.	5110	3,350	7,193	7,193		
60	350	MEDICAL INS.	5120	5,092	15,199	15,199		
60	350	UNEMPLOYMENT INS	5130	0	365	365		
60	350	WORKER'S COMP	5140	0	8,290	8,290		
60	350	LIFE INS	5150	193	508	508		
60	350	DENTAL INS	5160	638	1,723	1,723		
60	350	MEDICARE TAX	5170	373	982	982		
60	350	DEF COMP	5175	135	402	402		
60	350	OFFICE SUPPLIES	6001	578	800	800		
60	350	POSTAGE	6003	176	600	600		
60	350	DUES/PUBLICATIONS	6004	14,929	17,000	17,000		
60	350	TRAVEL/MEETINGS	6005	8	1,500	1,500		
60	350	DEPT SUPPLIES	6101	13,114	22,000	22,000		
60	350	SMALL TOOLS	6102	94	1,500	1,500		
60	350	UNIFRM/CLTH EXP	6103	1,270	3,500	3,500		
60	350	PHONE/RADIO	6105	1,330	4,500	4,500		
60	350	UTILITIES	6106	68,552	145,000	145,000		
60	350	RENTS/LEASES	6107	1,357	3,300	3,300		
60	350	MAINT BLGS/GRD	6108	2,602	3,800	3,800		
60	350	MAINT VEHICLES	6109	40	1,500	1,500		
60	350	PETROLEUM PROD	6110	1,721	4,000	4,000		
60	350	MAINT OF EQUIP	6111	14,951	10,000	35,000	25,000	Higher costs
60	350	INS/SURETIES	6113	17,036	24,500	24,500		
60	350	SLUDGE REMOVAL	6117	13,844	67,000	67,000		
60	350	ENVIOR MONITOR	6118	10,142	30,000	30,000		
60	350	PROF SERVICES	6201	0	0	0		
60	350	CONTRACT SERVICES	6202	14,026	35,000	30,000	(5,000)	Reallocated expenses to account 7003
60	350	INTEREST EXPENSE	6350	0	0	0		
60	350	INTEREST EXPENSE - SRL	6353	0	0	0		
60	350	IMP OTHR TN BLD	7003	4,969	0	5,000	5,000	Ipads for remote SCADA
60	350	VEHICLES	7005	0	0	0		
60	350	TRANSFER OUT	8505	711,704	1,423,408	1,423,408		
60	350	TRANSFER OUT	8505	156,232	312,463	312,463		
60	350	WWTP OPERATIONS		1,084,891	2,213,792	2,238,792		
60	TOTAL EXPENSES			1,653,833	3,389,375	3,414,375		
60	NET (REVENUE vs EXPENSES)			105,307	110,825	85,825		

Fund	Dept	Description	Acct #	12/31/16 Actual 2016-17	Final Budget 2016-17	Proposed Mid Year 2016-17	Suggested Adjustment	Notes
FUND 61 - SEWER FIXED ASSET REPLACEMENT								
61		INTEREST EARNED	4601	11	5,000	5,000		
61		SEWER CONNECTION CHARGES	4809	0	1,500	1,500		
61		TRANSFERS-IN	4999	222,418	444,836	444,836		
61 TOTAL REVENUE				222,429	451,336	451,336		
61 NET (REVENUE vs EXPENSES)				222,429	451,336	451,336		
FUND 62 - SEWER DEVELOPER IMPACT FEE								
62		INTEREST EARNED	4601	6	1,900	1,900		
62		DEVELOPMENT IMPACT FEES	4604	133,027	232,700	232,700		
62 TOTAL REVENUE				133,033	234,600	234,600		
62	800	TULLY ROAD PROJECT	8047	0	0	0		
62 TOTAL EXPENSES				0	0	0		
62 NET (REVENUE vs EXPENSES)				133,033	234,600	234,600		
FUND 66 - WWTP EXPANSION								
66		INTEREST EARNED	4601	4,389	7,000	7,000		
66		MISC. FEES & CHARGES	4829	0	0	0		
66		TRANSFER	4998	711,704	1,423,408	1,423,408		
66		TRANSFER	4999	156,232	312,463	312,463		
66 TOTAL REVENUE				872,325	1,742,870	1,742,870		
66	800	INTEREST EXPENSE	6350	79,480	156,249	156,249		
66	800	INTEREST EXPENSE	6353	0	156,213	156,213		
66 TOTAL EXPENSES				79,480	312,463	312,463		
NET (REVENUE vs EXPENSES)				792,845	1,430,408	1,430,408		
FUND 69 - LOCAL TRANSPORTATION (Non Motorized)								
69		LTF ALLOCATION - Non Mot	4716	0	5,514	5,514		
69 TOTAL REVENUE				0	5,514	5,514		
69	700	CONTRACT SERVICE	6202	0	0	0		
70 TOTAL EXPENSES				0	0	0		
NET (REVENUE vs EXPENSES)				0	5,514	5,514		
FUND 70 - LOCAL TRANSPORTATION (LTF)								
70		LTF ALLOCATION	4104	0	45,523	45,523		
70		INTEREST	4601	23	0	0		
70 TOTAL REVENUE				23	45,523	45,523		
70	700	UTILITIES	6106	11,280	20,000	20,000		
70	700	CONTRACT SERVICE	6202	0	0	0		
70	700	CRACK SEALER	7005	0	0	0		
70	700	MULBERRY ST SIDEWALK	8012	0	0	0		
70	700	FOX	8018	0	0	0		
70	700	FIFTH STREET	8045	0	0	0		
70	700	TULLY ROAD	8047	0	0	0		
70	700	HUGHSON AVE	80XX	0	20,000	20,000		
70 TOTAL EXPENSES				11,280	40,000	40,000		
NET (REVENUE vs EXPENSES)				-11,257	5,523	5,523		

Fund	Dept	Description	Acct #	12/31/16 Actual 2016-17	Final Budget 2016-17	Proposed Mid Year 2016-17	Suggested Adjustment	Notes
FUND 71 - TRANSPORTATION								
71		INTEREST EARNED	4601	0	0	0		
71		CMAQ	4752	0	0	0		
71		CMAQ	4753	0	0	0		
71		GRANTS - RSTP	4754	0	0	0		
71		GRANT - RSTP	4755	0	0	0		
71		GRANT - RSTP	4757	37,067	56,685	56,685		
71		GRANT - ATP	47XX	0	408,000	408,000		
71 TOTAL REVENUE				37,067	464,685	464,685		
71	800	PROF SERVICES	6201	0	0	0		
71	800	CONTRACT SERVICES	6202	0	0	0		
71	800	FOX ROAD	8018	1,930	408,000	408,000		
71	800	FOURTH STREET	8033	0	0	0		
71	800	FIFTH STREET	8045	0	0	0		
71	800	TULLY ROAD	8047	0	0	0		
71	800	WHITMORE AVENUE	80XX	0	20,000	20,000		
71 TOTAL EXPENSES				1,930	428,000	428,000		
71 NET (REVENUE vs EXPENSES)				35,137	36,685	36,685		
FUND 80 - WATER								
80		INTEREST EARNED	4601	95	500	500		
80	2	WATER SVC.- SINGLE FAMILY	4801	620,381	0	0		
80	4	WATER SVC.- DUPLEXES	4801	4,875	0	0		
80	6	WATER SVC.- TRIPLEXES	4801	12,960	0	0		
80	8	WATER SVC.- FOUR-PLEXES	4801	858	0	0		
80	10	WATER SVC.- HOUSING AUTHORITY	4801	13,252	0	0		
80	12	WATER SVC.- APARTMENTS	4801	10,683	0	0		
80	14	WATER SVC.- MOBILE HOME PARKS	4801	5,272	0	0		
80	16	WATER SVC.- PERS. HEALTH SVCS.	4801	1,048	0	0		
80	18	WATER SVC.- PHARMACY & BANK	4801	1,610	0	0		
80	20	WATER SVC.- INST. & CIVIC	4801	4,414	0	0		
80	22	WATER SVC.- PROFESSIONAL SVCS.	4801	7,249	0	0		
80	24	WATER SVC.- RETAIL VENDORS	4801	5,161	0	0		
80	26	WATER SVC.- COMMERCIAL/INDUST	4801	17,862	0	0		
80	30	WATER SVC.- RESTAURANTS	4801	1,345	0	0		
80	32	WATER SVC.- DRIVE-IN/QUICKFOOD	4801	663	0	0		
80	34	WATER SVC.- CONVENIENCE MART	4801	968	0	0		
80	36	WATER SVC.- MAJOR FOOD MARKETS	4801	775	0	0		
80	38	WATER SVC.- COMMERCIAL LAUNDRY	4801	0	0	0		
80	42	WATER SVC.- CHURCHES	4801	8,008	0	0		
80	44	WATER SVC.- SCHOOLS	4801	69,401	0	0		
80	46	WATER SVC.- METERED SERVICE	4801	979	0	0		
80	50	WATER SVC.- AUTO SERVICE	4801	359	0	0		
80	52	WATER SVC.- CONSTR. WATER	4801	2,028	0	0		
80		WATER SERVICE	4801	0	1,360,500	1,381,500	21,000	Updated estimates
80		UTILITY PENALTIES	4803	0	0	0		
80		WATER MISC INCOME	4805	10,620	0	10,600	10,600	Based on actual
80		MISC FEES	4829	0	0	0		
80		RECONNECTION FEE	4802	6,230	12,000	12,000		
80 TOTAL REVENUE				807,096	1,373,000	1,404,600		
80	340	REG. SALARIES	5001	102,274	198,046	198,046		
80	340	OVERTIME	5003	2,609	5,100	5,100		
80	340	COMP ABSENCES	5105	0	0	0		
80	340	P.E.R.S.	5110	47,123	66,008	66,008		
80	340	MEDICAL INS.	5120	18,440	64,982	64,982		
80	340	UNEMPLOYMENT INS	5130	42	1,701	1,701		
80	340	WORKER'S COMP	5140	0	20,212	20,212		
80	340	LIFE INS	5150	715	2,130	2,130		
80	340	DENTAL INS	5160	2,220	6,722	6,722		
80	340	MEDICARE TAX	5170	1,540	2,945	2,945		
80	340	DEF COMP	5175	446	1,425	1,425		
80	340	OFFICE SUPPLIES	6001	722	3,500	3,500		
80	340	POSTAGE	6003	3,003	12,000	12,000		
80	340	DUES/PUBLICATIONS	6004	13,809	27,000	27,000		
80	340	TRAVEL/MEETINGS	6005	258	5,500	5,500		
80	340	DEPT SUPPLIES	6101	16,498	30,000	30,000		
80	340	SMALL TOOLS	6102	162	1,300	1,300		
80	340	UNIFRM/CLTH EXP	6103	1,228	3,200	3,200		
80	340	ADVERTISING	6104	198	1,500	1,500		

Fund	Dept	Description	Acct #	12/31/16	Final	Proposed	Suggested	Notes
				Actual	Budget	Mid Year		
				2016-17	2016-17	2016-17	Adjustment	
80	340	PHONE/RADIO	6105	1,108	3,700	3,700		
80	340	UTILITIES	6106	65,457	130,000	130,000		
80	340	RENTS/LEASES	6107	1,357	3,000	3,000		
80	340	MAINT VEHICLES	6109	400	1,000	1,000		
80	340	PETROLEUM PROD	6110	1,252	3,000	3,000		
80	340	MAINT OF EQUIP	6111	28,426	26,500	60,000	33,500	Repairs to well
80	340	INS/SURETIES	6113	20,443	29,500	29,500		
80	340	CONTRACT SERVICES	6202	34,498	91,000	86,000	(5,000)	Reallocated expenses to account 7003
80	340	CONSULTANT	6202	0	0	0		
80	340	REGIONAL WATER PLAN	6202	0	0	0		
80	340	ADMIN SERVICES	6203	82,000	164,000	164,000		
80	340	DEPRECIATION - Note	6300	0	0	0		
80	340	INTEREST EXPENSE	6350	0	0	0		
80	340	INTEREST EXPENSE	6350	24,823	48,594	48,594		
80	340	INTEREST EXPENSE	6350	0	1,406	1,406		
80	340	BAD DEBT	6500	49	2,000	2,000		
80	340	IMP OTHER TN BLD	7003	4,969	0	5,000	5,000	Ipads for remote SCADA
80	340	VEHICLES	7005	0	0	0		
80	340	OTHER EQUIPMENT	7006	16,998	15,000	17,000	2,000	Water meters for Feathers Glen
80	340	TRANSFERS-OUT - Depr	8505	92,742	185,482	185,482		
80	340	SOFTWARE	8506	1,375	2,750	2,750		
80	340	IT REPLACEMENT	8506	1,125	2,250	2,250		
80 TOTAL EXPENSES				588,309	1,162,453	1,197,953		
80 NET (REVENUE vs EXPENSES)				218,787	210,547	206,647		
FUND 81 - WATER DEVELOPMENT FEE								
81		INTEREST EARNED	4601	0	0	0		
81		DEVELOPMENT IMPACT FEES	4604	45,636	79,863	79,863		
81		WATER ARRA GRANT/MISC	4805	0	0	0		
81 TOTAL REVENUE				45,636	79,863	79,863		
81	800	CONTRACT SERVICES	6202	0	0	0		
81 TOTAL EXPENSES				0	0	0		
NET (REVENUE vs EXPENSES)				45,636	79,863	79,863		
FUND 82 - WATER FIXED ASSET REPLACEMENT								
82		INTEREST EARNED	4601	70	2,200	2,200		
82		STATE REVOLVING FUND	4751	0	0	0		
82		WATER CONNECTION CHARGES	4804	0	0	0		
82		TRANSFERS-IN	4999	92,742	185,482	185,482		
82 TOTAL REVENUE				92,812	187,682	187,682		
82 NET (REVENUE vs EXPENSES)				92,812	187,682	187,682		
FUND 88 - PUBLIC WORKS STREET PROJECTS - CDBG								
88		GRANT	4752	0	0	0		
88		GRANT	4753	0	0	0		
88		GRANT	4758	1,986	8,925	8,925		
88		GRANT	47XX	0	150,000	150,000		
88		GRANT	47XX	0	150,000	150,000		
88		TRANSFER	4999	0	0	0		
88 TOTAL REVENUE				1,986	308,925	308,925		
88	800	FOURTH STREET	8033	0	0	0		
88	800	FIFTH STREET - SIDEWALK INF	8045	0	0	0		
88	800	HUGHSON AVENUE	8051	0	0	0		
88	800	2ND STREET SIDEWALK	80XX	0	150,000	150,000		
88	800	COMMUNITY COMMERCIAL KITCHEN	80XX	0	150,000	150,000		
88 TOTAL EXPENSES				0	300,000	300,000		
88 NET (REVENUE vs EXPENSES)				1,986	8,925	8,925		

Fund	Dept	Description	Acct #	12/31/16 Actual 2016-17	Final Budget 2016-17	Proposed Mid Year 2016-17	Suggested Adjustment	Notes
FUND 90 - GARBAGE/REFUSE								
90		GARBAGE SERVICE	4812	247,532	480,000	480,000		
90 TOTAL REVENUE				247,532	480,000	480,000		
90	380	OFFICE SUPPLIES	6001	0	0	0		
90	380	POSTAGE	6003	0	0	0		
90	380	DEPT SUPPLIES	6101	0	0	0		
90	380	FRANCHISE FEE	6116	0	38,400	38,400		
90	380	CONTRACT SERVICES	6202	227,540	441,600	441,600		
90 TOTAL EXPENSES				227,540	480,000	480,000		
90 NET (REVENUE vs EXPENSES)				19,992	0	0		
FUND 95 - 1994 CDBG HOUSING REHAB 94-STBG-799								
95		INTEREST EARNED	4601	5	200	200		
95		PROGRAM INCOME	4739	819	1,000	1,000		
95 TOTAL REVENUE				824	1,200	1,200		
95	901	TRAVEL/MEETINGS	6005	0	0	0		
95	901	CONTRACT SERVICES	6202	0	0	0		
95 TOTAL EXPENSES				0	0	0		
95 NET (REVENUE vs EXPENSES)				824	1,200	1,200		
FUND 96 - HOME GRANT - FTHB								
96	900	CONTRACT SERVICES	6202	0	0	0		
96 TOTAL EXPENSES				0	0	0		
96 NET (REVENUE vs EXPENSES)				0	0	0		
FUND 97 - 1996 CDBG HOUSING REHAB								
97		INTEREST EARNED	4601	6	150	150		
97		LOAN REPAYMENTS	4739	1,859	2,000	2,000		
97 TOTAL REVENUE				1,865	2,150	2,150		
97	900	ADVERTISING	6104	0	0	0		
97 TOTAL EXPENSES				0	0	0		
97 NET (REVENUE vs EXPENSES)				1,865	2,150	2,150		
FUND 98 - HOME REHAB - CALHOME								
98		MISC SERVICE & FEES	4829	0	0	0		
98 TOTAL REVENUE				0	0	0		
98 NET (REVENUE vs EXPENSES)				0	0	0		
FUND 401 - GENERAL FUND RESERVE								
401		INTEREST EARNED	4601	192	1,000	1,000		
401 TOTAL REVENUE				192	1,000	1,000		
401 NET (REVENUE vs EXPENSES)				192	1,000	1,000		
FUND 801 - WATER TCP123								
801		TCP123 FMC SETTLEMENT FUND	4901	19,638	0	20,000	20,000	Based on actual
801 TOTAL REVENUE				19,638	0	20,000		
801		CONTRACT SERVICES	6202	0	0	15,000	15,000	1/2 anticipated cost - approved by Council
801 TOTAL EXPENSES				0	0	15,000		
801 NET (REVENUE vs EXPENSES)				19,638	0	5,000		