



CITY OF HUGHSON
BUDGET & FINANCE SUBCOMMITTEE

AGENDA
MONDAY, SEPTEMBER 18, 2017
@ 3:00 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 and Recommend Approval of the City of Hughson Fiscal Year 2017-2018 Final Budget.

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 15th day of September, 2017, at or before 3:00 p.m.

Susana Diaz, Management Analyst/Deputy City Clerk

City of Hughson

Final Budget

2017-2018

City Of Hughson
Fund Listing - with Sources and Expenditures

FUND #	FUND NAME	SOURCE OF FUNDS	USES OF FUNDS
GENERAL FUND TYPE			
40	General Fund	Property/Sales Tax, State Subventions, Permits/Licenses, User Fees, Fines	Discretion of Council: Administration, Public Safety, Parks and Recreation
401	General Fund Reserve	Transferred from General Fund	Discretion of Council
SPECIAL REVENUE FUND TYPE			
8	Vehicle Abatement	Assessment on Motor Vehicle Fees -County	Regulating Abandoned Vehicle
11	Traffic Congestion	State Funding	Expenditures for Streets
18	BSCC AB 109 - Realignment	State of California	Assist Cities with Prison Realignment Program
19	Asset Forfeiture	Property seized by Police	Law Enforcement Related Activity
25-35	Gas Tax	State/Federal Gas Tax (Sec 2105-2107.2)	Street/Road Maintenance
43	Trench Cut	Developers whose projects require trenching	Restore Streets
49	IT Reserve	Transfers from General Fund, Sewer and Water	Software and Hardware IT Upgrades
51	Self Insurance	Adjustments/Payments - Insurance Policies	Claims/Premiums on Insurance
53	SLESF (Supplemental Law Enforcement)	Funds from State	Additional Law Enforcement Service
90	Solid Waste (Garbage)	User Fees - Garbage Bills	Cost of Garbage Service
92/99	Grants (CDBG) - Housing	Funds State HCD/Feds; Distributed by County	Housing Rehab/Constr, P W Projects, Sen Housing
13	Redevelopment	Portion of Tax Increment	Payment of Bond
100/200	Landscape/Benefit Assessment District	Tax Assessment	Maintenance of Parks and Streetscape
SPECIAL REVENUE FUND TYPE Capital Projects			
Impact / Developer Fees			
10	Storm Drain Impact Fee	Fees collected from Development	Storm Drain Capital Projects
20	Community Enhancement	Fees collected from Development	Funding for Sports Complex, Community Ctr, Parks
41	General Government Impact Fee	Fees collected from Development	Funding for City Hall, Corporation Yard
42	Street Impact	Fees collected from Development	Street Projects
54	Parkland In-Lieu Fee	Fees collected from Development	Park Land Purchase
55	Parks Capital Improvements	Fees collected from Development	Park Land Purchase/Development
62	Sewer Improvement Impact Fee	Fees collected from Development	Sewer Capital Projects
81	Water Impact Fee	Fees collected from Development	Water Capital Projects
Other Capital			
69-70	LTF - Street Fund - Non Motorized	Transportation Development Act - LTF, other Money for Street Projects	Used for Street Projects, Sidewalk Repair, Signal Lights, Street Project local match
71	Transportation	Other funding sources, includes CMAQ, STIP	Street Projects - Construction
72	Transportation	Measure L Sales Tax	Street Projects
88	Public Works Street Projects	Other funding sources, includes CDBG	Street Projects - Construction
ENTERPRISE FUND TYPE			
48	Community Senior Center	Rental Income	Cost of Operations for Senior Center
50	USF Community Center	Rental Income	Cost of Operations for USF Center
60/61/66	Sewer/Sewer Capital	User Fees - Sewer Bills	Cost of Operations of Sewer/Storm Drain System Capital Portion for Capital Improvements
80/81/82/801	Water/Water Capital	User Fees - Water Bills	Cost of Operations of Water System Capital Portion for Capital Improvements

**City of Hughson
Budget Summary
2017-18**

	Projected Beginning Bal 7/1/2017	Projected Revenue	Transfer In	Projected Expenditures	Transfer Out	Projected Ending Bal 6/30/18
40 General Fund	1,926,700	2,713,300	169,327	2,834,600	44,000	1,930,727
401 General Fund Reserve	874,000	100		0		874,100
General Fund	2,800,700	2,713,400	169,327	2,834,600	44,000	2,804,827
8 Vehicle Abatement	17,000	9,000		0	9,000	17,000
11 Gas Tax 2103	118,000	28,627		37,000	11,600	98,027
18 Realignment Funding	35,000	0		0		35,000
19 Asset Forfeiture	1,600	0		0		1,600
25 Gas Tax 2106	2,000	29,899		25,000		6,899
30 Gas Tax 2107	18,000	53,686		23,000	29,000	19,686
31 Gas Tax 2105	8,000	41,558		16,000	17,000	16,558
32 Gas Tax Road Maintenance -RMRA	0	41,232		0		41,232
35 Gas Tax 2107.5	0	2,000		0	2,000	0
43 Trench Cut Fund	76,600	200		0		76,800
49 IT Reserve	112,000	0	15,000	20,500		106,500
51 Self Insurance	73,000	0		0		73,000
53 SLESF	145,000	100,000		101,600		143,400
90 Garbage/Refuse	78,000	495,000		495,000		78,000
92 Small Business Loan Grant	93,595	0		0		93,595
94 96-EDBG-738 Grant	400	0		0		400
95 1994 CDBG Housing Rehab STBG-799	220,000	1,200		0		221,200
96 Home Grant - FTHB	35,000	0		0		35,000
97 1996 CDBG Housing Rehab	200,000	2,150		0		202,150
98 Home Rehab - CalHome	40,000	0		0		40,000
100 LLD	89,000	132,287		119,894	8,520	92,873
200 BAD	160,000	58,550		26,972	2,137	189,441
Special Revenue	1,522,195	995,389	15,000	864,966	79,257	1,588,361
48 Community Senior Center	-7,600	18,120	39,000	56,300		-6,780
50 United Samaritans Community Center	2,500	14,500		8,300	7,620	1,080
60 Sewer O & M **	2,580,000	3,637,200		1,273,740	2,185,706	2,757,754
80 Water **	255,000	1,524,500		926,961	190,482	662,057
801 Water TCP123	7,700	0		15,000	0	-7,300
Enterprise Funds	2,837,600	5,194,320	39,000	2,265,301	2,383,808	3,414,111
10 Storm Drain	370,000	73,314		0		443,314
20 Community Enhancement	113,000	26,258		0		139,258
41 Public Facility Development	1,390,000	79,800		223,256		1,246,544
42 Public Facility - Streets	-146,000	106,626		0		-39,374
54 Park Project - In Lieu	634,000	52,266		0		686,266
55 Park Development Impact Fees	428,000	69,542		0		497,542
61 Sewer Fixed Asset Replacement	3,690,000	2,500	444,836	0		4,137,336
62 Sewer Developer Impact Fee	1,390,000	358,030		0		1,748,030
66 WWTP Expansion **	54,000	3,000	1,735,870	290,420		1,502,450
69 Local Transportation Fund - Non Mot	6,333	5,311		5,000		6,644
70 Local Transportation Fund	121,000	0		20,000		101,000
71 Transportation	-405,000	349,785		100,000		-155,215
72 Measure L - Local Roads First	0	275,000		275,000		0
81 Water Development Fee	-164,000	98,878		0		-65,122
82 Water Fixed Asst Replacement	803,000	5,002,200	185,482	8,327,753		-2,337,071
88 Public Works Street Projects - CDBG	0	355,000		355,000		0
Capital Projects	8,284,333	6,857,510	2,366,188	9,596,429	0	7,911,602
13 RDA - Debt Service	198,000	425,650		195,400	82,450	345,800
RDA	198,000	425,650	0	195,400	82,450	345,800
GRAND TOTAL	15,642,828	16,186,269	2,589,515	15,764,196	2,589,515	16,064,901
	Rev	18,775,784	EXP	18,353,711		

** 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
2017-18

	Projected Revenue	Prpjected Expenses	Revenue vs Expenses
40 General Fund	2,882,627	2,878,600	4,027
401 General Fund Reserve	100	0	100
General Fund	2,882,727	2,878,600	4,127
8 Vehicle Abatement	9,000	9,000	0
11 Gas Tax 2103	28,627	48,600	-19,973
18 Realignment Funding	0	0	0
19 Asset Forfeiture	0	0	0
25 Gas Tax 2106	29,899	25,000	4,899
30 Gas Tax 2107	53,686	52,000	1,686
31 Gas Tax 2105	41,558	33,000	8,558
32 Gas Tax Road Maintenance -RMRA	41,232	0	41,232
35 Gas Tax 2107.5	2,000	2,000	0
43 Trench Cut Fund	200	0	200
49 IT Reserve	15,000	20,500	-5,500
51 Self Insurance	0	0	0
53 SLESF	100,000	101,600	-1,600
90 Garbage/Refuse	495,000	495,000	0
92 Small Business Loan Grant	0	0	0
94 96-EDBG-738 Grant	0	0	0
95 1994 CDBG Housing Rehab STBG-799	1,200	0	1,200
96 Home Grant - FTHB	0	0	0
97 1996 CDBG Housing Rehab	2,150	0	2,150
98 Home Rehab - CalHome	0	0	0
100 LLD	132,287	128,414	3,873
200 BAD	58,550	29,109	29,441
Special Revenue	1,010,389	944,223	66,166
48 Community Senior Center	57,120	56,300	820
50 United Samaritans Community Center	14,500	15,920	-1,420
60 Sewer O & M **	3,637,200	3,459,446	177,754
80 Water **	1,524,500	1,117,443	407,057
801 Water TCP123	0	15,000	-15,000
Enterprise Funds	5,233,320	4,664,109	569,211
10 Storm Drain	73,314	0	73,314
20 Community Enhancement	26,258	0	26,258
41 Public Facility Development	79,800	223,256	-143,456
42 Public Facility - Streets	106,626	0	106,626
54 Park Project - In Lieu	52,266	0	52,266
55 Park Development Impact Fees	69,542	0	69,542
61 Sewer Fixed Asset Replacement	447,336	0	447,336
62 Sewer Developer Impact Fee	358,030	0	358,030
66 WWTP Expansion **	1,738,870	290,420	1,448,450
69 Local Transportation Fund - Non Mot	5,311	5,000	311
70 Local Transportation Fund	0	20,000	-20,000
71 Transportation	349,785	100,000	249,785
72 Measure L - Local Roads First	275,000	275,000	0
81 Water Development Fee	98,878	0	98,878
82 Water Fixed Asst Replacement	5,187,682	8,327,753	-3,140,071
88 Public Works Street Projects - CDBG	355,000	355,000	0
Capital Projects	9,223,698	9,596,429	-372,731
13 RDA - Debt Service	425,650	277,850	147,800
RDA	425,650	277,850	147,800
GRAND TOTAL	18,775,784	18,361,211	414,573

CITY OF HUGHSON - Payroll Distribution - 2017-18

2017-18	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	100.00%															100.0%
Mayor Pro Tem	100.00%															100.0%
Council Member	100.00%															100.0%
Council Member	100.00%															100.0%
Council Member	100.00%															100.0%
Planning Commissioner								100.00%								100.0%
Planning Commissioner								100.00%								100.0%
Planning Commissioner								100.00%								100.0%
Planning Commissioner								100.00%								100.0%
Planning Commissioner								100.00%								100.0%
Treasurer					100.00%											100.0%
City Manager		100.00%														100.0%
Finance Director				100.00%												100.0%
Mgmt Analyst/Deputy Clerk			75.00%	25.00%												100.0%
Accounting Manager				33.00%							34.00%		33.00%			100.0%
Accounting Technician				33.00%							34.00%		33.00%			100.0%
Office Assistant				33.00%							34.00%		33.00%			100.0%
Community Dev Director								50.00%	10.00%		20.00%		20.00%			100.0%
Planning & Building Assistant								100.00%								100.0%
Code Enforcement Officer								100.00%								100.0%
PW Superintendent						5.00%	10.00%		25.00%	20.00%	30.00%			5.00%	5.00%	100.0%
Maintenance Wkr I						5.00%	10.00%			35.00%	25.00%		25.00%			100.0%
Maintenance Wkr II						5.00%	10.00%			35.00%	25.00%		25.00%			100.0%
Maintenance Wkr II						5.00%	10.00%			35.00%	25.00%		25.00%			100.0%
Maintenance Wkr II						20.00%	25.00%							40.00%	15.00%	100.0%
Utilities Superintendent											25.00%	25.00%	50.00%			100.0%
WWTP Operator I											20.00%	70.00%	10.00%			100.0%
Water Distribution Oper											30.00%		70.00%			100.0%
	5.00	1.00	0.75	2.24	1.00	0.40	0.65	7.50	0.35	1.25	3.02	0.95	3.24	0.45	0.20	28.00
	5 Part time				1 Part time			6 Part time								
16 Full Time Positions																
12 Part Time Positions																

Additional Personnel Support Provided by Contract Service: Express Personnel, CVOC and Office Team

**City of Hughson - Salary / Benefit Cost
2017-18**

	Annual Salary	PERS	Medicare	SUI	Health	Life	Dental	Vision	WC	Def Comp	Total Benefits	Total Costs
40-110 Legislative	15,600	-	1,195	-	-	-	-	-	-	-	1,195	16,795
40-120 City Manager	147,846	16,420	2,143	434	19,128	1,008	2,441	549	5,349	2,813	50,285	198,131
40-130 City Clerk	44,871	5,239	651	326	13,671	415	1,831	412	567	450	23,561	68,432
40-140 Finance	156,594	17,270	2,270	972	35,635	1,460	4,230	988	2,022	1,146	65,993	222,587
40-145 PERS - Liability	-	76,783	-	-	-	-	-	-	-	-	76,783	76,783
40-150 City Treasurer	1,200	-	92	-	-	-	-	-	-	-	92	1,292
40-170 Bldgs & Grounds	21,429	2,015	311	174	5,556	207	503	126	2,936	135	11,962	33,391
40-180 Parks & Rec	34,674	3,214	503	282	9,079	337	787	200	4,809	225	19,436	54,110
40-190 Planning/Bldg	102,891	10,703	1,902	1,085	20,668	793	2,856	642	2,427	500	41,576	144,467
40-210 Police	-	41,216	-	-	-	-	-	-	-	-	41,216	41,216
40-310 Public Wrks Adm	26,476	3,091	384	152	6,949	247	608	141	2,889	210	14,670	41,146
40-320 Street Maint	64,923	6,086	941	543	16,692	640	1,263	346	9,121	435	36,067	100,990
Total General Fund	616,504	182,037	10,392	3,967	127,377	5,106	14,519	3,404	30,119	5,914	382,837	999,340
60-330 Sewer M & O	171,156	38,311	2,482	1,311	45,044	1,712	4,664	1,134	16,430	1,233	112,321	283,477
60-350 WWTP	61,163	14,554	887	412	18,509	556	2,319	522	8,514	360	46,633	107,796
80-340 Water M & O	187,554	45,370	2,720	1,406	48,476	1,841	5,534	1,323	18,805	1,281	126,756	314,310
100 LLD District	24,323	2,559	353	195	6,497	235	655	156	3,338	150	14,138	38,461
200 BAD District	11,082	1,200	161	87	3,107	108	291	69	1,565	75	6,664	17,746
Total Other Funds	455,278	101,995	6,602	3,411	121,632	4,453	13,463	3,204	48,652	3,099	306,512	761,790
	1,071,782	284,032	16,995	7,379	249,009	9,559	27,983	6,608	78,771	9,013	689,348	1,761,131
<p>PERS Unfunded Liability Costs - \$132,384 Distributed between Water, Sewer and General Funds 3% Salary Adjustment</p>												
2014-15 Totals - Budget	888,577	244,756	14,116	6,510	218,805	8,331	18,648	3,276	61,997	6,000	582,439	1,471,016
2015-16 Totals - Budget	983,917	270,795	15,498	6,510	259,971	9,029	27,655	4,124	60,936	7,200	661,718	1,645,635
2016-17 Totals - Budget	1,025,033	278,877	16,091	7,378	255,475	9,457	28,015	4,392	75,982	9,036	684,703	1,709,736

**CITY OF HUGHSON - CAPITAL PROJECTS
2017-18**

FUND	DEPT	Description	Expense Acct #	
Capital - Equipment/Buildings				
41	800	LAND	7001	10,000 Land next to Annex
41	800	CITY HALL REMODEL/PHONE	7020	40,000 Phone System Upgrade
41	800	ACCOUNTING SOFTWARE UPGRADE	7021	173,256 MOM System Replacement/Server
49	147	HARDWARE - REPLACEMENT	7009	18,000 Hardware Repair/Repl
49	147	SOFTWARE - REPLACEMENT	7014	2,500 Computer Software Repl
53	215	POD CAMERAS	7022	48,000 POD Cameras/LPRs
60	330/350	VEHICLES	7006	36,667 2/3 utility vehicle
80	340	VEHICLES	7006	18,333 1/3 utility vehicle
80	340	OTHER EQUIPMENT	7006	20,000 Water Meters/Valve Turner
		Total Equipment - Improvements		<u>366,756</u>
Capital - Projects				
71	800	WHITMORE AVE	8053	100,000
72	800	HUGHSON AVE	80XX	125,000 Measure L Project
72	800	SANTA FE OVERLAY	8056	150,000 Measure L Project
82	800	WELL #9	8048	8,327,753
88	800	2ND STREET SIDEWALK	8054	355,000
		Total Projects		<u>9,057,753</u>
		GRAND TOTAL CAPITAL		<u><u>9,424,509</u></u>

**City of Hughson
Transfer Table 2017-2018**

Fund	Transfer In 4999	Fund	Transfer Out 8505	
40 General Fund	169,327	8 Vehicle Abatement	9,000	Code Enforcement
		11 Gas Tax - 2103	11,600	Admin Ser
		13 RDA	82,450	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	7,620	Staff Service
		100 LLD	8,520	Admin Ser
		200 BAD	2,137	Admin Ser
	169,327		169,327	
48 Community Senior Center	39,000	40 General Fund	39,000	Support from GF
49 IT Replacement	15,000	40 General Fund	5,000	Hardware/Software
		60 Sewer M & 0	5,000	Hardware/Software
		80 Water	5,000	Hardware/Software
66 WWTP Expansion	1,445,450	60 Sewer M & 0	1,445,450	Principle Payment
66 WWTP Expansion	290,420	60 Sewer M & 0	290,420	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
	2,420,188		2,420,188	
Total Transfers	<u>2,589,515</u>		<u>2,589,515</u>	
40 General Fund	402,000	60-6203-330 Administrative Ser	238,000	
		80-6203-340	164,000	
	<u>402,000</u>		<u>402,000</u>	

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 17-18

Debt Issuance	Fund	Interest Rate	Original Prinicipal	Year Issued	Outstanding Principal	Outstanding Interest	Annual Payment Amount	Due Thru
RDA Refunding & Capital Projects (Bond payable from Tax increment)	13	2.00%	\$ 2,660,000	2016	\$ 2,580,000	\$ 1,124,550	Principal \$ 95,000 Interest \$ 87,450	2036
							Total: \$182,450	
Water Tank Project Loan (Loan payable from revenues of the water system)	80	3.40%	\$ 2,400,000	2006	\$ 1,335,315	\$ 225,937	Principal \$129,160 Interest \$ 44,312	2026
							Total: \$173,472	
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	\$ 4,353,784	\$ 901,269	Principal \$332,506 Interest \$145,226	2028
							Total: \$ 477,732	
STATE WATER RESOURCE BOARD SRF LOAN WWTP Expanion Project (Loan payable from revenues of the WWTP and Sewer Revenues)	66	1%	\$ 20,871,789	2010	\$ 14,519,377	\$ 1,321,028	Principal \$1,112,944 Interest \$ 145,194	2031
							Total \$1,258,138	
Total Principal					\$ 22,788,476			
Total Interest						\$ 3,572,784		
FY 17-18 Debt Payments							\$ 2,091,792.00	

CITY OF HUGHSON 2017-18

Revenue - General Fund 40 Final

Fund	Description Revenue	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	6/30/2017 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
40	CURRENT PROPERTY	4001	278,845	258,822	265,000	261,218	270,000	270,000	2% increase
40	PRIOR YEAR	4003	443	1,023	500	-	500	500	
40	PROPERTY TAX - UNSEC OTHER	4004	408	461	14,000	31,485	10,000	10,000	
40	PROP TAX - RDA CONTR	4006	5,195	0	5,000	-	0	0	Recorded as a transfer
40	SALES TAX	4101	632,696	770,157	985,000	929,461	1,013,000	945,000	.01 of Sales Tax paid
40	IN LIEU SALES TAX	4102	229,285	226,568	0	-	0	0	Triple Flip - State
40	PROPERTY TRANSFER TAX	4103	17,636	26,169	19,500	25,084	20,000	20,000	
40	GAS UTILITY	4201	17,276	17,205	15,000	15,037	15,000	15,000	
40	GARBAGE FRANCHISE	4202	29,741	47,081	38,400	32,687	39,600	39,600	8% of Billing Res/Comm.
40	CABLE/PHONE T.V.	4203	48,304	43,661	31,000	35,999	31,000	31,000	
40	BUSINESS LICENSES	4301	22,842	22,268	22,000	20,851	21,000	21,000	530 Business Licenses
40	BUILDING PERMITS	4401	154,559	81,468	100,000	125,702	100,000	100,000	26 Home X \$1,756
40	YARD SALE PERMITS	4405	535	560	450	360	250	250	
40	ENCROACHMENT PERMITS	4407	3,615	8,484	7,110	3,160	3,950	3,950	\$790 per Permit
40	ORDINANCE UPDATE	4408	469	0	0	-	0	0	
40	OTHER PERMITS	4409	3,361	2,506	7,000	2,217	2,500	2,500	
40	TRAFFIC FINES	4501	36,353	47,106	50,000	54,797	50,000	50,000	Traffic Fines
40	PARKING FINES	4504	7,732	6,294	6,000	7,038	6,000	6,000	Parking Fines - City of Inglewood
40	INTEREST EARNED	4601	2,458	5,478	2,000	2,574	2,000	2,000	Drop in Interest Rates
40	GRANTS - BEV/OTHER	4706	5,000	5,000	5,000	5,000	5,000	5,000	
40	MOTOR VEHICLE IN LIEU TAX	4710	584,007	554,340	585,000	586,299	585,000	585,000	Based on Assessed Value
40	HOMEOWNER'S PROP. TAX RELIEF	4720	3,223	3,148	2,000	3,040	1,000	1,000	
40	SB813 SUPPLEMENTAL TAXES	4725	2,191	4,712	4,500	4,383	4,500	4,500	
40	STANISLAUS COUNTY FEES	4728	8,057	916	1,000	2,137	1,000	1,000	1% - County Impact Fees
40	FHA IN-LIEU TAXES	4731	0	112	0	120	0	0	
40	PLANNING APPLICATION	4735	2,244	155	1,000	310	500	500	
40	PROP 172-PUBLIC SAFETY AUG	4737	8,776	8,111	7,000	7,685	7,000	7,000	Moved From Fund 7
40	UTILITY PENALTIES	4803	75,636	76,928	70,000	76,815	70,000	70,000	Fees for Delinquent Payments
40	PLAN CHECK FEES	4813	47,436	34,418	42,000	49,532	36,000	36,000	
40	BLDG CODE VIOLATIONS	4821	3,500	300	1,000	300	500	500	
40	ADMINISTRATIVE CITATION	4823	0	0	0	1,200	0	0	
40	VEHICLE RELEASE FEES	4827	13,540	18,690	15,500	14,880	15,500	15,500	
40	MISC. FEES & CHARGES	4829	30,018	27,709	20,000	15,294	20,000	20,000	
40	RETURNED CHECK CHARGES	4830	1,540	1,735	1,500	1,860	1,500	1,500	
40	BOOKING FEES	4833	159	463	400	508	400	400	
40	SALE OF DOCUMENTS	4902	988	160	100	308	100	100	Police Reports
40	SALE OF SURPLUS PROPERTY	4909	0	29,849	0	-	0	0	
40	REFUND	4915	14,700	25,691	20,000	25,141	20,000	20,000	Refunds/Reimb-TASK-CDBG
40	SUNDRY REVENUES	4919	2,135	692	500	1,558	500	500	
40	QUASI-EXTERNAL TRANSACTION	4920	360,000	402,000	402,000	402,000	402,000	402,000	Costs Reim by Enter Funds
40	RENTAL FEE	4931	14,848	24,744	22,000	19,575	21,000	21,000	Parks/Annex
40	AB 939 / TIRE AMNESTY	4935	6,006	2,345	5,000	2,080	5,000	5,000	Moved from Fund 5
	TOTAL REVENUE		2,675,757	2,787,528	2,773,460	2,767,695	2,781,300	2,713,300	
40	TRANSFERS-IN	4999	113,936	170,304	167,632	167,632	169,327	169,327	
	GRAND TOTAL REVENUE		2,789,693	2,957,832	2,941,092	2,935,327	2,950,627	2,882,627	
	TOTAL General Fund Exp		2,157,167	2,617,447	2,769,992	2,552,610	2,820,726	2,878,600	
	DIFFERENCE Rev-Exp		632,526	340,385	171,100	382,717	129,901	4,027	

FUND 40 - GENERAL FUND 2017-18

FUND	DEPT	Description	40 Expense Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	6/30/2017 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
40	110	REG. SALARIES	5001	14,559	15,600	15,600	15,600	15,600	15,600	Salary - 5 Council Seats PT
40	110	MEDICARE TAX	5170	1,279	1,194	1,195	1,194	1,195	1,195	
40	110	OFFICE SUPPLIES	6001	592	586	500	422	500	500	
40	110	DUES/PUBLICATNS	6004	9,664	9,193	4,795	4,213	4,795	4,795	League Membership, StanCOG, Retail Trac
40	110	TRAVEL/MEETINGS	6005	1,296	2,848	3,000	4,655	6,000	6,000	League of CA Cities, State of the City, CC/EI
40	110	DEPT SUPPLIES	6101	118	0	500	617	500	500	
40	110	PHONE/RADIO	6105	765	1,219	740	508	650	650	
40	110	CONTRACT SERVICES	6202	0	0	7,300	7,300	7,300	7,300	Alliance, Hughson SBDC
40	110	LEGISLATIVE		28,273	30,640	33,630	34,509	36,540	36,540	
40	120	REG. SALARIES	5001	108,791	120,643	136,509	136,509	140,646	140,646	Salary - City Manager
40	120	TECH ALLOWANCE	5008	1,020	1,028	1,200	1,200	1,200	1,200	
40	120	VEHICLE ALLOWANCE	5009	3,600	3,700	6,000	6,000	6,000	6,000	
40	120	P.E.R.S.	5110	24,351	18,046	18,612	18,612	16,420	16,420	
40	120	MEDICAL INS.	5120	21,553	21,695	20,172	19,175	19,677	19,677	
40	120	UNEMPLOYMNT INS	5130	434	434	434	434	434	434	
40	120	WORKER'S COMP	5140	3,912	6,377	5,363	4,888	5,349	5,349	
40	120	LIFE INS	5150	918	1,066	1,008	918	1,008	1,008	
40	120	DENTAL INS	5160	2,085	2,188	2,051	1,825	2,441	2,441	
40	120	MEDICARE TAX	5170	1,880	1,835	2,083	2,122	2,143	2,143	
40	120	DEF COMP	5175	802	1,190	2,736	2,730	2,813	2,813	
40	120	OFFICE SUPPLIES	6001	495	596	500	357	500	500	
40	120	POSTAGE	6003	56	62	100	58	100	100	
40	120	DUES/PUBLICATNS	6004	379	169	1,400	1,264	1,500	1,500	ICMA, Mod Bee, Turlock Journal, Hughson I
40	120	TRAVEL/MEETINGS	6005	3,052	1,915	3,000	1,713	3,000	3,000	Professional Development, Business Meetin
40	120	DEPT SUPPLIES	6101	1,029	222	1,600	360	1,600	1,600	
40	120	PHONE/RADIO	6105	2,679	4,265	2,600	1,779	2,350	2,350	
40	120	RENTS/LEASES	6107	1,013	982	800	826	800	800	
40	120	PETROLEUM PROD	6110	880	802	900	729	900	900	
40	120	CONTRACT SRVCS-Incentive Prog	6121	22,892	9,800	30,000	341	25,000	25,000	City Business Assistance Program
40	120	EVENT SPONSORING	6130	11,961	11,905	11,000	11,795	11,000	11,000	Love Hughson, National Night Out, Concerts
40	120	EMPLOYEE APPRECIATION	6131	0	275	1,500	421	2,000	2,000	Employee Appreciation Program
40	120	CONTRACT SRVCS	6202	1,366	14,502	26,500	23,277	20,000	20,000	SeeClickFix/Shredding/Farmers' Market
40	120	CITY MANAGER		215,148	223,697	276,068	237,333	266,881	266,881	
40	130	REG. SALARIES	5001	32,835	56,563	47,506	46,696	44,871	44,871	
40	130	OVERTIME	5003	0	0	0	27	0	0	
40	130	P.E.R.S.	5110	7,273	3,764	5,910	5,756	5,239	5,239	
40	130	MEDICAL INS.	5120	4,021	7,196	16,237	12,754	14,083	14,083	
40	130	UNEMPLOYMNT INS	5130	107	733	469	606	326	326	
40	130	WORKER'S COMP	5140	558	609	662	603	567	567	
40	130	LIFE INS	5150	225	208	550	0	415	415	
40	130	DENTAL INS	5160	311	568	2,183	1,501	1,831	1,831	
40	130	MEDICARE TAX	5170	547	2,575	689	850	651	651	
40	130	DEF COMP	5175	0	138	549	0	450	450	
40	130	OFFICE SUPPLIES	6001	1,782	2,110	2,000	1,370	2,000	2,000	
40	130	POSTAGE	6003	150	165	200	162	200	200	
40	130	DUES/PUBLICATNS	6004	1,101	2,021	200	90	200	200	Memberships
40	130	TRAVEL/MEETINGS	6005	49	636	1,000	1,297	1,000	1,000	
40	130	DEPT SUPPLIES	6101	73	1,069	900	942	900	900	Compliance posters
40	130	ADVERTISING	6104	4,075	3,718	4,000	4,121	4,000	4,000	Public Notices
40	130	PHONE/RADIO	6105	1,913	3,047	2,000	1,271	1,675	1,675	
40	130	RENTS/LEASES	6107	918	827	700	700	700	700	Copier/Fax/Mail Machine
40	130	INS/SURETIES	6113	122	186	200	186	200	200	Employee Bond
40	130	ELECTIONS	6114	3,603	0	0	0	0	0	Election
40	130	CONTRACT SRVCS	6202	13,246	19,354	20,000	23,466	20,000	20,000	Code/ IT/ Web/Firewall
40	130	ADMIN SER/CITY CLERK		72,909	105,486	105,955	102,398	99,308	99,308	

FUND	DEPT	Description	40 Expense Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	6/30/2017 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
40	140	REG. SALARIES	5001	71,974	115,293	136,189	137,121	159,425	156,594	
40	140	OVERTIME	5003	0	56	0	0	0	0	
40	140	P.E.R.S.	5110	15,943	16,291	18,568	17,811	18,168	17,270	
40	140	MEDICAL INS.	5120	19,692	27,894	29,649	27,465	39,649	36,623	
40	140	UNEMPLOYMNT INS	5130	701	927	829	875	972	972	
40	140	WORKER'S COMP	5140	1,118	2,023	1,782	1,624	2,022	2,022	
40	140	LIFE INS	5150	531	928	1,247	900	1,460	1,460	
40	140	DENTAL INS	5160	2,418	3,133	3,628	2,875	4,555	4,230	
40	140	MEDICARE TAX	5170	1,197	1,593	1,975	1,937	2,311	2,270	
40	140	DEF COMP	5175	260	198	1,047	698	1,146	1,146	
40	140	OFFICE SUPPLIES	6001	1,523	1,172	1,200	715	1,200	1,200	
40	140	POSTAGE	6003	131	145	175	135	175	175	
40	140	DUES/PUBLICATNS	6004	110	200	220	864	515	515	Dues CSMFO
40	140	TRAVEL/MEETINGS	6005	0	2,105	2,500	1,971	2,500	2,500	
40	140	DEPT SUPPLIES	6101	317	46	100	73	100	100	
40	140	ADVERTISING	6104	1,562	0	500	0	200	200	
40	140	PHONE/RADIO	6105	1,148	1,828	1,200	763	1,000	1,000	
40	140	RENTS/LEASES	6107	1,333	1,292	1,100	1,077	1,100	1,100	Copier/Fax/Mail Machine
40	140	PETROLEUM PROD	6110	880	802	900	729	900	900	
40	140	CONTRACT SRVCS	6202	44,725	25,209	25,000	14,919	35,000	35,000	Audit / MOM / St Contr Rep / HDL / Tyler
40	140	MISC BANK CHARGES	6351	2,585	3,258	3,500	2,926	3,500	3,500	Bank Fees
40	140	FINANCE		168,148	204,393	231,309	215,478	275,898	268,777	
40	145	P.E.R.S.	5110	0	33,352	38,515	34,135	76,783	76,783	Unfunded Liability
40	145	INS/SURETIES	6113	14,140	17,067	19,600	15,473	18,000	18,000	Liability/Emp Assist/Prop
40	145	TAX ADMINISTRATION	6119	3,511	4,524	4,000	0	4,000	4,000	County Costs for Collection
40	145	CONTRACT SRVCS	6202	0	0	12,400	12,396	0	0	Fire Dispatch Services
40	145	TRANSFERS	8505	7,500	7,500	65,960	65,960	7,500	39,000	
40	145	COMPUTER SOFTWARE RES	8506	3,000	0	2,250	2,250	2,250	2,250	Shared w/Water/Sewer Reserve - 45%
40	145	IT CAPITAL RESERVE	8506	5,000	0	2,750	2,750	2,750	2,750	Shared w/Water/Sewer Reserve - 55%
40	145	NONDEPARTMENTAL		33,151	62,443	145,475	132,964	111,283	142,783	
40	150	REG. SALARIES	5001	1,120	1,200	1,200	1,100	1,200	1,200	Treasurer - PT
40	150	MEDICARE TAX	5170	98	17	92	84	92	92	
40	150	CITY TREASURER		1,218	1,217	1,292	1,184	1,292	1,292	
40	160	CONTRACT SRVCS	6202	108,603	107,448	120,000	129,104	120,000	120,000	Legal Services
40	160	LEGAL SERVICES		108,603	107,448	120,000	129,104	120,000	120,000	
40	170	REG. SALARIES	5001	8,985	13,121	12,512	16,424	16,615	19,029	
40	170	OVERTIME	5003	0	189	0	204	1,600	2,400	
40	170	P.E.R.S.	5110	1,991	1,518	1,706	1,564	1,734	2,015	
40	170	MEDICAL INS.	5120	3,632	3,252	4,118	3,177	4,418	5,682	
40	170	UNEMPLOYMNT INS	5130	0	174	130	192	152	174	
40	170	WORKER'S COMP	5140	1,118	2,577	1,967	1,793	2,529	2,936	
40	170	LIFE INS	5150	0	114	144	92	179	207	
40	170	DENTAL INS	5160	351	399	408	323	430	503	
40	170	MEDICARE TAX	5170	149	180	181	227	264	311	
40	170	DEF COMP	5175	0	77	90	70	120	135	
40	170	OFFICE SUPPLIES	6001	99	198	120	71	120	120	
40	170	DUES/PUBLICATNS	6004	181	0	200	255	200	200	Permit-Haz Mat Storage/Pesticide Lic
40	170	DEPT SUPPLIES	6101	5,577	6,014	7,000	7,683	7,000	7,000	Sanitary Supplies/Fertilizer/Sprinklers
40	170	SMALL TOOLS	6102	0	0	0	0	1,500	1,500	
40	170	UNIFRM/CLTH EXP	6103	458	776	800	1,004	800	800	Misson Linen
40	170	PHONE/RADIO	6105	2,870	4,570	2,800	1,906	2,500	2,500	
40	170	UTILITIES	6106	12,983	13,949	14,000	15,120	16,000	16,000	
40	170	MAINT BLDGS/GRD	6108	1,036	3,712	3,500	535	4,500	4,500	
40	170	PETROLEUM PROD	6110	741	675	750	649	750	750	
40	170	MAINT OF EQUIP	6111	440	526	1,000	517	1,000	1,000	Equip in Bldgs
40	170	CONTRACT SRVCS	6202	7,366	9,972	7,500	10,318	10,000	10,000	Contract Wkr.AC/Pest Con/City Hall/Com Ci

FUND	DEPT	Description	40 Expense Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	6/30/2017 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
40	170	BLDGS IMPROV	7002	950	0	1,000	21,660	0	0	Misc Improve - Restroom Repair
40	170	IMPROVEMENT	7003	0	0	0	10,879	0	0	
40	170	VEHICLES	7005	0	0	0	10,966	0	0	33% vehicle
40	170	EQUIPMENT REPLACEMENT	7006	3,000	1,000	3,500	3,500	0	0	
40	170	BLDGS & GRNDS		51,927	62,993	63,426	109,129	72,411	77,762	
40	180	REG. SALARIES *	5001	8,985	26,522	26,188	32,061	26,245	31,074	
40	180	OVERTIME	5003	0	284	0	306	1,600	3,600	
40	180	P.E.R.S.	5110	1,990	3,220	3,571	3,357	2,652	3,214	
40	180	MEDICAL INS.	5120	3,632	6,423	7,711	6,574	6,749	9,279	
40	180	UNEMPLOYMNT INS	5130	193	304	239	332	239	282	
40	180	WORKER'S COMP	5140	1,118	5,399	4,116	3,751	3,995	4,809	
40	180	LIFE INS	5150	184	237	283	194	282	337	
40	180	DENTAL INS	5160	351	757	715	615	642	787	
40	180	MEDICARE TAX	5170	150	374	380	451	404	503	
40	180	DEF COMP	5175	36	159	210	185	195	225	
40	180	OFFICE SUPPLIES	6001	148	176	175	109	175	175	
40	180	POSTAGE	6003	37	41	50	274	300	300	
40	180	DUES/PUBLICATNS	6004	251	0	0	0	0	0	
40	180	TRAVEL/MEETINGS	6005	0	0	100	45	100	100	
40	180	DEPT SUPPLIES	6101	3,501	5,837	8,000	7,244	8,000	8,000	Sanitation Supplies/Sprinkler-Fertilizer
40	180	SMALL TOOLS	6102	0	0	100	0	1,600	1,600	
40	180	ADVERTISING	6104	0	0	300	0	300	300	
40	180	PHONE/RADIO	6105	2,870	4,570	2,800	1,906	2,500	2,500	
40	180	UTILITIES	6106	13,623	13,130	32,500	21,888	27,000	27,000	Costs: Water/Park Lights
40	180	RENTS/LEASES	6107	2,940	3,913	2,300	2,816	2,300	2,300	Copier/Fax/Mail Machine
40	180	MAINT BLDGS/GRD	6108	74	0	1,000	4,191	1,000	2,900	
40	180	MAINT OF EQUIP	6111	739	429	2,500	115	1,500	1,500	Lawn Mower/Blades/Edger
40	180	CONTRACT SRVCS	6202	5,803	20,046	23,500	17,672	23,500	23,500	Contract Wkr / Shred It/Facilities/Light Repai
40	180	IMPROVEMENT	7003	4,000	5,363	0	0	0	0	
40	180	VEHICLES	7005	0	0	0	10,966	0	0	33% Vehicle
40	180	EQUIPMENT	7006	4,000	2,000	3,500	3,500	0	0	Sm Equip. mower
40	180	PARKS & RECREATION		54,625	99,184	120,238	118,552	111,278	124,285	
40	190	REG. SALARIES	5001	33,149	55,070	79,440	59,797	113,636	102,891	
40	190	OVERTIME	5003	0	99	0	0	0	0	
40	190	P.E.R.S.	5110	6,723	7,800	9,141	6,818	11,958	10,703	
40	190	MEDICAL INS.	5120	10,777	11,095	14,591	9,610	27,772	21,310	
40	190	UNEMPLOYMNT INS	5130	260	671	825	921	1,085	1,085	
40	190	WORKER'S COMP	5140	1,118	1,697	1,527	1,392	2,427	2,427	
40	190	LIFE INS	5150	354	482	552	376	973	793	
40	190	DENTAL INS	5160	1,042	1,489	1,487	1,158	3,662	2,856	
40	190	MEDICARE TAX	5170	750	1,302	1,338	1,489	1,834	1,902	
40	190	DEF COMP	5175	293	261	360	293	600	500	
40	190	OFFICE SUPPLIES	6001	1,485	1,759	1,600	1,230	1,600	1,600	
40	190	POSTAGE	6003	233	270	300	171	300	300	
40	190	DUES/PUBLICATNS	6004	5,066	3,969	4,200	2,782	3,600	3,600	LAFCO Dues
40	190	TRAVEL/MEETINGS	6005	11	165	700	693	1,500	1,500	
40	190	DEPT SUPPLIES	6101	379	971	100	111	100	100	
40	190	ADVERTISING	6104	0	0	2,000	336	2,000	2,000	
40	190	PHONE/RADIO	6105	1,148	1,828	1,200	763	1,000	1,000	
40	190	RENTS/LEASES	6107	427	413	350	347	350	350	Copier/Fax/Mail Machine
40	190	MAINT OF EQUIP	6111	0	0	0	0	0	0	
40	190	CONTRACT SRVCS	6202	80,734	115,510	105,000	128,584	105,000	105,000	Big Inspection/Plan Ck/Eng/Shred It
40	190	CONTRACT SRVCS	6202	0	0	0	0	0	0	
40	190	CONTRACT SRVCS	6202	23,270	8,994	0	0	0	0	Housing Element
40	190	PLANNING/BLDG		167,219	213,845	224,711	216,871	279,397	259,917	

FUND	DEPT	Description	40 Expense Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	6/30/2017 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
40	210	P.E.R.S.	5110	29,542	26,718	29,487	29,420	41,216	41,216	PERS Cost-Sheriff Dept
40	210	DEPT SUPPLIES	6101	115	0	0	0	0	0	
40	210	MAINT BLDG/GRNDS	6108	0	7,467	0	0	0	0	Clean Carpet/Stain Shelves
40	210	VEHICLE COSTS	6125	11,502	56,459	75,000	35,397	70,750	70,750	Vehicle/Mileage for Police
40	210	CONTRACT SRVCS	6202	976,439	1,105,295	1,071,563	926,631	1,132,681	1,132,681	Contract w/Stanislaus Co
40	210	POLICE DEPT		1,017,598	1,195,939	1,176,050	991,448	1,244,647	1,244,647	(33% Chief-5.5 Dep- 1 Clerk)
40	211	CONTRACT SRVCS	6202	17,045	19,351	31,360	28,884	23,060	23,060	Animal Service Contract
40	211	CONSTR ANIMAL SHELTER	6205	4,761	2,380	4,761	4,761	4,761	4,761	Payment Joint Animal Shelter
40	211	ANIMAL CONTROL		21,806	21,731	36,121	33,645	27,821	27,821	
40	310	REG. SALARIES	5001	24,256	76,906	48,105	53,519	26,476	26,476	
40	310	OVERTIME	5003	0	0	0	0	2,000	0	
40	310	P.E.R.S.	5110	5,374	11,714	6,559	7,105	3,091	3,091	
40	310	MEDICAL INS.	5120	6,976	18,617	11,001	11,936	7,090	7,090	
40	310	UNEMPLOYMNT INS	5130	174	499	304	304	152	152	
40	310	WORKER'S COMP	5140	2,794	14,685	6,418	5,849	2,889	2,889	
40	310	LIFE INS	5150	280	717	447	425	247	247	
40	310	DENTAL INS	5160	561	2,152	910	1,058	608	608	
40	310	MEDICARE TAX	5170	403	1,125	697	772	413	384	
40	310	DEF COMP	5175	293	615	420	454	210	210	
40	310	OFFICE SUPPLIES	6001	1,226	847	750	553	750	750	
40	310	POSTAGE	6003	112	124	150	126	150	150	
40	310	DUES/PUBLICATNS	6004	36	57	0	0	0	0	
40	310	TRAVEL/MEETINGS	6005	44	0	200	484	600	600	
40	310	DEPT SUPPLIES	6101	42	175	200	119	200	200	
40	310	PHONE/RADIO	6105	4,018	6,398	4,000	2,669	3,500	3,500	
40	310	PETROLEUM PROD	6110	741	675	750	614	750	750	
40	310	CONTRACT SRVCS	6202	150	159	500	220	300	300	Shred It
40	310	AB 939 GRANT WORK	6210	4,991	4,919	5,000	0	5,000	5,000	Recycle Project-Plastic Furniture
40	310	ENCROACHMENT	6407	432	932	0	0	0	0	Reimburse of Right way Work
40	310	PUBLIC WORKS ADMIN		52,903	141,316	86,411	86,207	54,426	52,397	
40	320	REG. SALARIES	5001	51,010	40,386	32,167	27,125	41,220	58,123	
40	320	OVERTIME	5003	6,998	4,285	4,800	752	2,000	6,800	
40	320	P.E.R.S.	5110	11,298	5,586	4,386	2,319	4,119	6,086	
40	320	MEDICAL INS.	5120	21,735	13,877	12,194	5,433	8,183	17,038	
40	320	UNEMPLOYMNT INS	5130	533	600	369	307	391	543	
40	320	WORKER'S COMP	5140	6,706	10,059	5,055	4,607	6,273	9,121	
40	320	LIFE INS	5150	583	465	428	104	448	640	
40	320	DENTAL INS	5160	1,736	1,716	1,436	410	753	1,263	
40	320	MEDICARE TAX	5170	923	637	536	445	627	941	
40	320	DEF COMP	5175	297	339	285	159	330	435	
40	320	OFFICE SUPPLIES	6001	495	586	550	410	550	550	
40	320	POSTAGE	6003	75	83	100	82	100	100	
40	320	DUES/PUBLICATNS	6004	287	69	0	194	0	0	Notices/Mem
40	320	TRAVEL/MEETINGS	6005	0	0	0	0	0	0	
40	320	DEPT SUPPLIES	6101	9,392	12,574	10,000	11,429	10,000	10,000	Streets older-Street Rep/Asphalt/Cut back w
40	320	SMALL TOOLS	6102	72	0	200	2,261	200	200	
40	320	UNIFRM/CLTH EXP	6103	1,762	1,668	1,800	2,346	1,800	1,800	
40	320	ADVERTISING	6104	0	0	0	198	0	0	
40	320	PHONE/RADIO	6105	4,053	6,406	4,000	2,669	3,500	3,500	
40	320	RENTS/LEASES	6107	4,906	4,754	4,000	4,054	3,800	3,800	Copier/Fax/Mail Machine
40	320	MAINT BLDGS/GRD	6108	288	290	300	0	300	300	
40	320	MAINT VEHICLES	6109	1,064	1,513	1,500	1,148	1,500	1,500	

FUND	DEPT	Description	40 Expense Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	6/30/2017 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
40	320	PETROLEUM PROD	6110	4,631	4,545	4,500	3,872	4,500	4,500	
40	320	MAINT OF EQUIP	6111	3,706	1,545	6,000	524	6,000	6,000	Storm SCADA
40	320	CONTRACT SRVCS	6202	6,133	9,250	12,000	9,880	7,000	7,000	Debris Removal/Sidewalk Grinding/Shred It
40	320	CLEAN UP DAY	6211	1,889	1,275	1,200	1,661	1,200	1,200	Supplies/Ser Plus salary/Tire Grant
40	320	IMPROVEMENT	7003	0	7,584	0	7,056	0	0	
40	320	VEHICLE	7005	0	0	0	10,966	0	0	33% Repl Vehicle
40	320	OTHER EQUIPMENT	7006	10,000	0	26,250	30,080	0	0	
40	320	STREET MAINTENANCE		150,572	130,093	134,056	130,491	104,794	141,440	
40	325	OFFICE SUPPLIES	6001	495	587	550	357	550	550	
40	325	DEPT SUPPLIES	6101	232	0	1,000	212	1,000	1,000	
40	325	SMALL TOOLS	6102	0	0	250	0	250	250	
40	325	UNIFRM/CLTH EXP	6103	1,446	1,490	1,800	1,783	1,800	1,800	
40	325	PHONE/RADIO	6105	4,018	6,398	4,000	2,669	3,500	3,500	
40	325	MAINT VEHICLES	6109	5,348	6,854	5,000	5,428	5,000	5,000	
40	325	PETROLEUM PROD	6110	834	814	850	726	850	850	
40	325	MAINT OF EQUIP	6111	134	0	300	0	300	300	
40	325	CONTRACT SRVCS	6202	560	881	1,500	2,123	1,500	1,500	Annual Smog Ck
40	325	FLEET MAINTENANCE		13,067	17,024	15,250	13,298	14,750	14,750	
GRAND TOTAL-GENERAL FUND				2,157,167	2,617,447	2,769,992	2,552,610	2,820,726	2,878,600	

Fund	Dept	Description	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	6/31/17 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 8 - VEHICLE ABATEMENT										
8		ABAND VEHICLE ABATEMENT	4831	9,068	7,234	9,000	14,997	9,000	9,000	Funds distributed by State
8 TOTAL REVENUE				9,068	7,234	9,000	14,997	9,000	9,000	
8	212	TRANSFER	8505	10,000	10,000	9,000	9,000	9,000	9,000	To GF - Offset Code Enforcement
8 TOTAL EXPENSES				10,000	10,000	9,000	9,000	9,000	9,000	
NET (REVENUE vs EXPENSES)				-932	-2,766	0	5,997	0	0	
FUND 10 - STORM DRAIN										
10		INTEREST EARNED	4601	541	874	200	348	150	150	
10		STORM DRAIN FEE	4603	151,597	53,628	59,094	80,661	73,164	73,164	26 x 2,814
10 TOTAL REVENUE				152,138	54,502	59,294	81,009	73,314	73,314	
10	800	CONTRACT SERVICES	6202	24,486	0	0	483	0	0	
10	800	TULLY ROAD PROJECT	8047	17,617	114,514	0	0	0	0	
10 TOTAL EXPENSES				42,103	114,514	0	483	0	0	
10 NET (REVENUE vs EXPENSES)				110,035	-60,012	59,294	80,526	73,314	73,314	
FUND 11 - Gas Tax 2103										
11		INTEREST EARNED	4601	220	434	100	119	50	50	
11		TRAFFIC CONGESTION RELIEF	4746	65,893	34,947	17,034	21,525	28,627	28,627	Funds from State
11 TOTAL REVENUE				66,113	35,381	17,134	21,644	28,677	28,677	
11	105	DEPT SUPPLIES	6101	1,523	1,553	2,000	996	2,000	2,000	Street Trees
11	105	STREET STRIP PAINTING	6206	29,995	29,995	30,000	29,995	30,000	35,000	On Going
11	105	TRANSFERS-OUT	8505	11,600	11,600	11,600	11,600	11,600	11,600	To GF
11 TOTAL EXPENSES				43,118	43,148	43,600	42,591	43,600	48,600	
11 NET (REVENUE vs EXPENSES)				22,995	-7,767	-26,466	-20,947	-14,923	-19,923	
FUND 13 - RDA DEBT SERVICE										
13		TAX INCREMENT	4002	430,883	360,434	270,000	317,836	425,650	425,650	Bond + Admin
13		INTEREST EARNED	4601	169	141	0	257	0	0	
13		MISC. FEES & CHARGES	4829	0	2	0	0	0	0	
13		REFUND	4915	0	1,908	0	0	0	0	
13 TOTAL REVENUE				431,052	362,485	270,000	318,093	425,650	425,650	
13	610	CONTRACT SERVICES	6202	12,060	13,665	12,000	9,901	12,000	12,000	Audit/Bank Fee/Disclosure
13	610	INTEREST EXPENSE	6350	134,739	124,833	89,200	89,189	88,400	88,400	
13	610	RETIRE PRINCIPL	6801	70,000	276,387	80,000	80,000	95,000	95,000	
13	610	TRANSFER OUT	8505	31,680	81,000	81,000	81,000	82,450	82,450	Admin Fee - To GF
13 TOTAL EXPENSES				248,479	495,885	262,200	260,090	277,850	277,850	
NET (REVENUE vs EXPENSES)				182,573	-133,400	7,800	58,003	147,800	147,800	

Fund	Dept	Description	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	6/31/17 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	
FUND 18 - REALIGNMENT FUNDING										
18		AB 109 FUNDING	4756	14,480	7,245	5,000	6,064	0	0	
TOTAL REVENUE				14,480	7,245	5,000	6,064	0	0	
18	210	CONTRACT SERVICES	6202	3,875	0	15,000	6,064	0	0	
18 TOTAL EXPENSES				3,875	0	15,000	6,064	0	0	
NET (REVENUE vs EXPENSES)				10,605	7,245	-10,000	0	0	0	
FUND 19 - ASSET FORFEITURE										
19		ASSET FOREITURE	4503	0	0	0	0	0	0	
TOTAL REVENUE				0	0	0	0	0	0	
19	210	CONTRACT SERVICES	6202	0	0	5,335	5,335	0	0	
19 TOTAL EXPENSES				0	0	5,335	5,335	0	0	
NET (REVENUE vs EXPENSES)				0	0	-5,335	-5,335	0	0	
FUND 20 - COMMUNITY ENHANCEMENT										
20		INTEREST EARNED	4601	0	107	100	61	50	50	
20		DEVELOPMENT IMPACT FEES	4604	56,663	17,492	21,168	27,216	26,208	26,208	26 x 1,008 Res
20 TOTAL REVENUE				56,663	17,599	21,268	27,277	26,258	26,258	
20	800	STARN PARK PARKING LOT	7003	2,975	0	0	0	0	0	
20	800	OTHER EQUIPMENT	7006	0	5,380	0	0	0	0	AED Machines
20	800	ELE PLUGS TREE-HUGHSON ST	7017	4,975	0	0	0	0	0	
20	800	DOWNTOWN ENHANCEMENT	7018	8,289	21,094	5,000	0	0	0	Parklets
20	800	HOLIDAY FLAGS	7019	5,340	0	0	0	0	0	
20	800	PINE ST	8031	0	0	0	0	0	0	Transferred prior yr
20	800	HUGHSON AVE SIDEWALK	8052	0	0	105,000	0	105,000	0	Design, Engineering & Construction
20 TOTAL EXPENSES				21,579	26,474	110,000	0	105,000	0	
NET (REVENUE vs EXPENSES)				35,084	-8,875	-88,732	27,277	-78,742	26,258	
FUND 25 - GAS TAX 2106										
25		2106 ALLOCATION	4707	27,175	25,828	30,467	25,542	29,899	29,899	State Reallocation
25 TOTAL REVENUE				27,175	25,828	30,467	25,542	29,899	29,899	
25	700	UTILITIES	6106	30,655	21,808	25,000	31,517	25,000	25,000	UT St Lights-Plus LTF
25 TOTAL EXPENSES				30,655	21,808	25,000	31,517	25,000	25,000	
NET (REVENUE vs EXPENSES)				-3,480	4,020	5,467	-5,975	4,899	4,899	

Fund	Dept	Description	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	6/31/17 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	
FUND 30 - GAS TAX 2107										
30		INTEREST EARNED	4601	0	0	0	0	0	0	
30		2107 ALLOCATION	4708	49,344	47,859	54,937	45,865	53,686	53,686	
30		TOTAL REVENUE		49,344	47,859	54,937	45,865	53,686	53,686	
30	700	CONTRACT SRVCS	6202	21,467	21,717	23,000	19,826	23,000	23,000	Street Sweeping
30	700	TRANSFERS-OUT	8505	29,000	29,000	29,000	29,000	29,000	29,000	To GF - Offset St Maint
30		TOTAL EXPENSES		50,467	50,717	52,000	48,826	52,000	52,000	
		NET (REVENUE vs EXPENSES)		-1,123	-2,858	2,937	-2,961	1,686	1,686	
FUND 31 - GAS TAX - 2105 HWY USER TAX										
31		2105 HWY USERS TAX	4704	38,555	36,956	42,506	32,556	41,558	41,558	
31		TOTAL REVENUE		38,555	36,956	42,506	32,556	41,558	41,558	
31	700	DEPT SUPPLIES	6101	9,146	12,002	15,000	15,513	15,000	15,000	Paint/Signs/Markers/Potholes
31	700	CONTRACT SRVCS	6202	0	0	1,000	0	1,000	1,000	
31	700	OTHER EQUIPMENT	7006	0	0	42,000	40,610	0	0	
31	700	TRANSFERS-OUT	8505	17,000	17,000	17,000	17,000	17,000	17,000	To GF - Offset St Maint
31		TOTAL EXPENSES		26,146	29,002	75,000	73,123	33,000	33,000	
		NET (REVENUE vs EXPENSES)		12,409	7,954	-32,494	-40,567	8,558	8,558	
FUND 32 - GAS TAX - ROAD MAINTENANCE AND REHABILITATION ACCOUNT - RMRA										
32		ROAD MAINTENANCE AND REHAB 47XX		0	0	0	0	41,232	41,232	
31		TOTAL REVENUE		0	0	0	0	41,232	41,232	
32	700	DEPT SUPPLIES	6101	0	0	0	0	0	0	
32	700	CONTRACT SRVCS	6202	0	0	0	0	0	0	
32	700	OTHER EQUIPMENT	7006	0	0	0	0	0	0	
32	700	TRANSFERS-OUT	8505	0	0	0	0	0	0	
32		TOTAL EXPENSES		0	0	0	0	0	0	
		NET (REVENUE vs EXPENSES)		0	0	0	0	41,232	41,232	
FUND 35 - GAS TAX 2107.5										
35		2107.5 ALLOCATION	4709	2,000	2,000	2,000	2,000	2,000	2,000	
35		TOTAL REVENUE		2,000	2,000	2,000	2,000	2,000	2,000	
35	700	TRANSFERS-OUT	8505	4,000	4,000	2,000	2,000	2,000	2,000	To GF - Offset St Maint
35		TOTAL EXPENSES		4,000	4,000	2,000	2,000	2,000	2,000	
		NET (REVENUE vs EXPENSES)		-2,000	-2,000	0	0	0	0	

FUND 41 - 99 2017-18

Fund	Dept	Description	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	06/31/17 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 41 - PUBLIC FACILITY DEVELOPMENT										
41		INTEREST EARNED	4601	2,521	4,834	2,500	1,469	500	500	
41		DEVELOPMENT IMPACT FEES	4604	180,686	52,925	64,050	89,865	79,300	79,300	26 X 3,050 Res
41 TOTAL REVENUE				183,207	57,759	66,550	91,334	79,800	79,800	
41	800	CONTRACT SERVICES	6202	0	1,917	0	3,833	0	0	
41	800	LAND	7001	0	0	0	0	0	10,000	
41	800	OFFICE FURNITURE	7004	7,426	0	0	0	0	0	
41	800	COUNCIL CHAMBER IMPROVE	7016	0	18,487	7,270	11,996	0	0	
41	800	CITY HALL REMODEL/PHONE	7020	0	20,431	100,000	62,430	40,000	40,000	
41	800	ACCOUNTING SOFTWARE UPGR	7021	0	0	248,646	75,390	218,646	173,256	MOM System Replacement/Serv
41	800	NONPOTABLE	8046	221,857	0	0	0	0	0	
41	800	WELL #9	8048	0	5,280	0	0	0	0	
41	800	WELL #4	8050	28,877	0	0	0	0	0	
41 TOTAL EXPENSES				258,160	46,115	355,916	153,649	258,646	223,256	
41 NET (REVENUE vs EXPENSES)				-74,953	11,644	-289,366	-62,315	-178,846	-143,456	
FUND 42 - PUBLIC FACILITY - STREETS										
42		DEVELOPMENT IMPACT FEES	4604	302,197	18,060	31,605	51,371	106,626	106,626	26 x 4,101 Res
42 TOTAL REVENUE				302,197	18,060	31,605	51,371	106,626	106,626	
42 NET (REVENUE vs EXPENSES)				302,197	18,060	31,605	51,371	106,626	106,626	
FUND 43 - TRENCH CUT FUND										
43		TRENCH CUT FEES	4609	263	715	200	183	200	200	
43 TOTAL REVENUE				263	715	200	183	200	200	
43 NET (REVENUE vs EXPENSES)				263	715	200	183	200	200	
FUND 48 - COMMUNITY SENIOR CENTER										
48		PUBLIC DONATION	4930	0	0	0	0	0	3,000	Chamber of Commerce
48		RENTAL FEE	4931	11,975	11,191	12,000	10,580	10,000	12,000	
48		CLEANING FEES	4936	3,015	4,290	3,120	3,900	3,120	3,120	
48		TRANSFER IN	4999	7,500	7,500	7,500	7,500	7,500	39,000	From GF
48 TOTAL REVENUE				22,490	22,981	22,620	21,980	20,620	57,120	
48	360	DEPT SUPPLIES	6101	656	1,060	2,000	649	2,000	2,000	Sanitation Supplies
48	360	UTILITIES	6106	5,788	6,356	9,000	8,503	8,000	8,000	
48	360	MAINT BLDGS/GRD	6108	498	4,859	2,500	2,590	2,500	29,500	Maint
48	360	MAINT OF EQUIP	6111	267	1,566	1,800	1,509	1,800	1,800	
48	360	CONTRACT SERVICES	6202	14,799	16,687	12,000	15,032	15,000	15,000	Pest Control / Maintenance/Clear
48	360	TRANSFER OUT	8505	0	3,524	0	0	0	0	GF - Maint
48 TOTAL EXPENSES				22,008	34,052	27,300	28,283	29,300	56,300	
48 NET (REVENUE vs EXPENSES)				482	-11,071	-4,680	-6,303	-8,680	820	

Fund	Dept	Description	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	06/31/17 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 49 - IT RESERVE										
49		TRANSFER IN	4999	15,000	12,000	7,750	7,750	7,750	7,750	Software
49		TRANSFER IN	4999	15,000	10,000	7,250	7,250	7,250	7,250	Hardware
49 TOTAL REVENUE				30,000	22,000	15,000	15,000	15,000	15,000	
49	147	HARDWARE - REPLACEMENT	7009	3,664	0	12,500	1,992	12,500	18,000	Hardware Repair/Replc
49	147	SOFTWARE - REPLACEMENT	7014	0	0	2,500	0	2,500	2,500	
49 TOTAL EXPENSES				3,664	0	15,000	1,992	15,000	20,500	
49 NET (REVENUE vs EXPENSES)				26,336	22,000	0	13,008	0	-5,500	
FUND 50 - UNITED SAMARITANS COMMUNITY CENTER										
50		INTEREST EARNED	4601	0	0	0	0	0	0	
50		RENTAL FEE	4931	14,986	16,092	14,500	13,594	14,500	14,500	USF Rent
50 TOTAL REVENUE				14,986	16,092	14,500	13,594	14,500	14,500	
50	365	REG. SALARIES	5001	3,783	0	0	0	0	0	Maint covered by Contract
50	365	P.E.R.S.	5110	838	0	0	0	0	0	
50	365	MEDICAL INS.	5120	975	0	0	0	0	0	
50	365	UNEMPLOYMENT INS	5130	48	0	0	0	0	0	
50	365	WORKER'S COMP	5140	558	0	0	0	0	0	
50	365	LIFE INS	5150	46	0	0	0	0	0	
50	365	DENTAL INS	5160	169	0	0	0	0	0	
50	365	MEDICARE TAX	5170	63	0	0	0	0	0	
50	365	DEF COMP	5175	84	0	0	0	0	0	
50	365	OFFICE SUPPLIES	6001	198	234	200	143	200	200	
50	365	DEPT SUPPLIES	6101	716	873	1,000	744	1,000	1,000	Sanitary Supplies
50	365	UTILITIES	6106	6,053	5,703	6,500	6,655	6,500	6,500	
50	365	MAINT BLDGS/GRD	6108	0	0	100	2,173	100	100	
50	365	MAINT OF EQUIP	6111	76	229	200	346	200	200	Light Replacement
50	365	CONTRACT SERVICES	6202	0	0	0	1,075	0	0	
50	365	MISC	6375	0	0	300	251	300	300	Cleanup - Remove Furniture
50	365	TRANSFERS-OUT	8505	0	3,524	7,375	7,375	7,620	7,620	To GF - Covers Maint - 4hrs
50 TOTAL EXPENSES				13,607	10,563	15,675	18,762	15,920	15,920	
50 NET (REVENUE vs EXPENSES)				1,379	5,529	-1,175	-5,168	-1,420	-1,420	
FUND 51 - SELF INSURANCE										
51		INSURANCE REFUNDS	4903	0	0	0	0	0	0	Liability Ins
51 TOTAL REVENUE				0	0	0	0	0	0	
51	146	CLAIMS/MISC	6375	0	400	11,183	0	0	0	W/C Retro Adjustment
51 TOTAL EXPENSES				0	400	11,183	0	0	0	
51 NET (REVENUE vs EXPENSES)				0	-400	-11,183	0	0	0	

Fund	Dept	Description	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	06/31/17 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 53 - SLESF										
53		SUPLMTL LAW ENFORCEMENT	4740	106,367	114,618	100,000	129,324	100,000	100,000	
53		REFUND	4915	0	3,253	0	0	0	0	
53 TOTAL REVENUE				106,367	117,871	100,000	129,324	100,000	100,000	
53	215	PHONE/RADIO	6105	0	0	0	0	0	3,600	
53	215	CONTRACT SERVICES	6202	107,112	109,539	71,000	3,947	0	50,000	Applied to Police Contract/sdea
53	215	POLICE EQUIPMENT	7022	0	0	48,000	0	48,000	48,000	POD cameras
53 TOTAL EXPENSES				107,112	109,539	119,000	3,947	48,000	101,600	
53 NET (REVENUE vs EXPENSES)				-745	8,332	-19,000	125,377	52,000	-1,600	
FUND 54 - PARK PROJECT - In Lieu of										
54		INTEREST EARNED	4601	919	1,867	1,050	630	500	500	
54		PARK IN LIEU FEES	4911	108,049	23,892	41,811	53,757	51,766	51,766	26 X 1,991
54 TOTAL REVENUE				108,968	25,759	42,861	54,387	52,266	52,266	
54 NET (REVENUE vs EXPENSES)				108,968	25,759	42,861	54,387	52,266	52,266	
FUND 55 - PARKS DEVELOPMENT IMPACT FEES										
55		INTEREST EARNED	4601	744	1,426	800	448	200	200	
55		DEVELOPMENT FEE	4605	147,341	32,004	56,007	72,009	69,342	69,342	26 X 2,667
55 TOTAL REVENUE				148,085	33,430	56,807	72,457	69,542	69,542	
55	800	ROLLAND STARN	8002	71,990	0	140,000	95,452	0	0	
55 TOTAL EXPENSES				71,990	0	140,000	95,452	0	0	
55 NET (REVENUE vs EXPENSES)				76,095	33,430	-83,193	-22,995	69,542	69,542	
FUND 60 - SEWER OPERATION & MAINTENANCE										
60		INTEREST EARNED	4601	12,347	8,778	10,000	3,197	2,000	2,000	
60	2	SEWER SERVICE - SINGLE FAMIL	4808	1,933,557	2,020,071	0	2,094,547	0	0	
60	4	SEWER SERVICE - DUPLEXES	4808	32,400	33,107	0	32,922	0	0	
60	6	SEWER SERVICE - TRIPLEXES	4808	6,237	6,399	0	6,584	0	0	
60	10	SEWER SERVICE-HOUSING AUT-	4808	39,709	40,744	0	41,921	0	0	
60	12	SEWER SERVICE - APARTMENTS	4808	248,999	249,000	0	253,025	0	0	
60	14	SEWER SERVICE-MOB. HOME PA	4808	48,711	49,981	0	51,427	0	0	
60	16	SEWER SERVICE-PERS HEALTH :	4808	4,482	4,599	0	4,731	0	0	
60	18	SEWER SERVICE-PHARMACY & E	4808	2,079	2,133	0	2,195	0	0	
60	20	SEWER SERVICE - INST/CIVIC	4808	10,302	10,537	0	9,945	0	0	
60	22	SEWER SERVICE-PROF. SERVICE	4808	16,893	18,257	0	18,656	0	0	
60	24	SEWER SERVICE - RETAIL VEND	4808	17,649	17,487	0	17,979	0	0	
60	26	SEWER SERVICE - COMM/INDUST	4808	828,978	844,907	0	852,019	0	0	
60	28	SEWER SERVICE - BARS	4808	8,706	8,773	0	9,501	0	0	

Fund	Dept	Description	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	06/31/17 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
60	30	SEWER SERVICE - RESTAURANT	4808	7,379	7,572	0	7,791	0	0	
60	32	SEWER SERVICE-DRIVE-IN/FSTFI	4808	3,728	4,527	0	4,621	0	0	
60	34	SEWER SERVICE - CONV. MARKE	4808	2,480	2,133	0	2,195	0	0	
60	36	SEWER SERVICE-MAJOR FOOD A	4808	10,341	10,610	0	10,917	0	0	
60	38	SEWER SERVICE - COML LAUNDF	4808	4,835	4,961	0	5,104	0	0	
60	40	SEWER SERVICE-GAS STATIONS	4808	1,040	1,067	0	1,097	0	0	
60	41	SEWER SERVICE-AUTO SERVICE	4808	2,079	2,133	0	2,195	0	0	
60	42	SEWER SERVICE-CHURCHES	4808	13,304	13,651	0	14,046	0	0	
60	44	SEWER SERVICE-SCHOOLS	4808	62,577	64,156	0	67,203	0	0	
60	45	SEWER SERVICE-DAYCARE	4808	1,040	1,067	0	1,097	0	0	
60		SEWER SERVICE	4808	0	0	3,490,000	17,560	3,595,000	3,635,000	Rates - CPI Increase
60		SEWER MISC. INCOME	4810	370	504	200	336	200	200	
60 TOTAL REVENUE				3,320,222	3,427,154	3,500,200	3,532,811	3,597,200	3,637,200	
60	330	REG. SALARIES	5001	170,679	156,006	171,192	169,017	169,638	162,756	
60	330	OVERTIME	5003	4,623	3,273	5,100	1,034	12,800	8,400	
60	330	P.E.R.S.	5110	38,068	53,908	61,174	53,606	39,705	38,311	
60	330	MEDICAL INS.	5120	61,802	45,792	54,689	46,970	50,562	46,178	
60	330	UNEMPLOYMENT INS	5130	1,394	1,544	1,432	1,434	1,332	1,311	
60	330	WORKER'S COMP	5140	12,294	16,102	15,808	14,407	16,837	16,430	
60	330	LIFE INS	5150	1,988	1,444	1,824	1,093	1,740	1,712	
60	330	DENTAL INS	5160	5,545	5,019	5,835	3,839	5,072	4,664	
60	330	MEDICARE TAX	5170	2,918	2,549	2,556	2,602	2,645	2,482	
60	330	DEF COMP	5175	1,100	962	1,287	800	1,248	1,233	
60	330	OFFICE SUPPLIES	6001	920	996	950	658	950	950	
60	330	POSTAGE	6003	935	13,880	11,000	6,464	7,000	7,000	
60	330	DUES/PUBLICATIONS	6004	6,023	5,702	6,000	2,400	6,000	6,000	
60	330	TRAVEL/MEETINGS	6005	0	0	200	9	200	200	
60	330	DEPT SUPPLIES	6101	444	518	1,000	380	1,000	1,000	
60	330	SMALL TOOLS	6102	0	0	200	1,898	200	200	
60	330	UNIFRM/CLTH EXP	6103	1,550	1,683	2,000	2,336	2,000	2,000	
60	330	PHONE/RADIO	6105	4,450	7,019	4,300	2,923	3,850	3,850	
60	330	RENTS/LEASES	6107	2,986	2,894	2,500	2,438	2,300	2,300	Copier/Fax/Mail Machine
60	330	MAINT VEHICLES	6109	678	4,862	2,500	3,919	2,500	2,500	
60	330	PETROLEUM PROD	6110	2,779	2,532	2,700	2,337	2,700	2,700	
60	330	MAINT OF EQUIP	6111	15,297	8,728	7,000	6,833	52,000	52,000	Sewer lift pump main/AC/Vac On
60	330	INS/SURETIES	6113	17,652	21,335	24,500	19,342	22,500	22,500	Liability/Emp Assist/Prop - 25%
60	330	CONTRACT SERVICES	6202	45,805	66,078	90,000	90,189	98,750	98,750	Audit/MOM/St Cont/Shred It/It Se
60	330	ADMIN SERVICES	6203	231,000	238,000	238,000	238,000	238,000	238,000	Reim GF Costs
60	330	BAD DEBT	6500	0	0	10,000	87	10,000	10,000	
60	330	VEHICLES	7005	10,000	12,630	0	0	18,334	18,334	1/3 add'l utility truck
60	330	OTHER EQUIPMENT	7006	1,975	0	2,000	0	0	0	
60	330	CHARLES STREET	8016	0	0	0	0	0	0	
60	330	TRANSFERS-OUT - Depre	8505	444,836	444,836	444,836	444,836	444,836	444,836	To Fund 61
60	330	TRANSFERS-OUT-Note	8505	1,258,872	0	0	0	0	0	
60	330	SOFTWARE	8506	6,000	6,000	2,750	2,750	2,750	2,750	To IT Reserve - 55%
60	330	IT REPLACEMENT	8506	5,000	5,000	2,250	2,250	2,250	2,250	To IT Reserve - 45%
330 SEWER OPERATIONS				2,357,613	1,129,292	1,175,583	1,124,851	1,219,699	1,201,597	

Fund	Dept	Description	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	06/31/17 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
60	350	REG. SALARIES	5001	73,157	40,214	52,760	54,950	55,963	55,963	
60	350	OVERTIME	5003	27,563	0	15,000	0	4,400	5,200	
60	350	P.E.R.S.	5110	16,205	5,385	7,193	7,019	14,554	14,554	
60	350	MEDICAL INS.	5120	18,318	12,340	15,199	15,688	19,031	19,031	
60	350	UNEMPLOYMENT INS	5130	1,136	278	365	365	412	412	
60	350	WORKER'S COMP	5140	10,060	7,480	8,290	7,555	8,514	8,514	
60	350	LIFE INS	5150	606	343	508	403	556	556	
60	350	DENTAL INS	5160	1,565	1,401	1,723	1,493	2,319	2,319	
60	350	MEDICARE TAX	5170	1,449	561	982	780	876	887	
60	350	DEF COMP	5175	275	268	402	285	360	360	
60	350	OFFICE SUPPLIES	6001	778	1,090	800	741	800	800	
60	350	POSTAGE	6003	374	414	600	385	500	500	
60	350	DUES/PUBLICATIONS	6004	15,923	15,091	17,000	16,134	17,000	17,000	Permit
60	350	TRAVEL/MEETINGS	6005	1,259	230	1,500	8	2,000	2,000	Certification/Required
60	350	DEPT SUPPLIES	6101	28,738	30,865	22,000	22,244	22,000	22,000	
60	350	SMALL TOOLS	6102	892	4,235	1,500	744	1,500	2,500	
60	350	UNIFRM/CLTH EXP	6103	2,509	2,690	3,500	2,972	3,500	3,500	
60	350	PHONE/RADIO	6105	4,592	7,312	4,500	3,050	4,000	4,000	
60	350	UTILITIES	6106	144,021	156,068	145,000	144,537	162,000	162,000	
60	350	RENTS/LEASES	6107	3,519	3,682	3,300	2,829	2,750	2,750	Copier/Fax/Mail Machine
60	350	MAINT BLS/GRD	6108	4,044	2,742	3,800	2,902	3,800	3,800	
60	350	MAINT VEHICLES	6109	3,334	1,400	1,500	40	1,500	1,500	
60	350	PETROLEUM PROD	6110	4,105	3,713	4,000	3,376	4,000	4,000	
60	350	MAINT OF EQUIP	6111	9,153	9,891	35,000	38,622	15,000	15,000	
60	350	INS/SURETIES	6113	17,652	21,335	24,500	19,342	22,500	22,500	Liability/Emp Assist/Prop - 25%
60	350	SLUDGE REMOVAL	6117	66,896	81,205	67,000	47,207	67,000	67,000	
60	350	ENVIOR MONITOR	6118	24,751	24,881	30,000	9,078	30,000	30,000	Condor - Modified Testing
60	350	CONTRACT SERVICES	6202	32,629	26,036	30,000	35,166	35,000	35,000	Remote SCADA/Cons Oper/Click
60	350	IMP OTHR TN BLD	7003	0	0	5,000	4,969	0	0	Ipads for SCADA
60	350	VEHICLES	7005	8,940	0	0	0	18,333	18,333	1/3 add'l utility truck
60	350	TRANSFER OUT	8505	0	1,396,284	1,423,408	1,423,409	1,445,450	1,445,450	Principle Payment to Fund 66
60	350	TRANSFER OUT	8505	378,994	339,228	312,463	312,463	290,420	290,420	Interest Bond Payment to Fund 6
60	350	WWTP OPERATIONS		903,437	2,196,661	2,238,792	2,178,756	2,256,038	2,257,849	

60 TOTAL EXPENSES 3,261,050 3,325,953 3,414,375 3,303,607 3,475,737 3,459,446

60 NET (REVENUE vs EXPENSES) 59,172 101,201 85,825 229,204 121,463 177,754

FUND 61 - SEWER FIXED ASSET REPLACEMENT

61		INTEREST EARNED	4601	5,121	10,108	5,000	3,498	1,000	1,000	
61		SEWER CONNECTION CHARGES	4809	2,000	3,040	1,500	0	1,500	1,500	
61		TRANSFERS-IN	4999	444,836	444,836	444,836	444,836	444,836	444,836	
61		TOTAL REVENUE		451,957	457,984	451,336	448,334	447,336	447,336	

61 NET (REVENUE vs EXPENSES) 451,957 457,984 451,336 448,334 447,336 447,336

Fund	Dept	Description	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	06/31/17 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 62 - SEWER DEVELOPER IMPACT FEE										
62		INTEREST EARNED	4601	1,407	3,301	1,900	1,317	400	400	
62		DEVELOPMENT IMPACT FEES	4604	147,788	133,027	232,700	302,531	357,630	357,630	26 x \$13,755
62 TOTAL REVENUE				149,195	136,328	234,600	303,848	358,030	358,030	
62	800	TULLY ROAD PROJECT	8047	17,617	114,514	0	0	0	0	
62 TOTAL EXPENSES				17,617	114,514	0	0	0	0	
62 NET (REVENUE vs EXPENSES)				131,578	21,814	234,600	303,848	358,030	358,030	
FUND 66 - WWTP EXPANSION										
66		INTEREST EARNED	4601	54,704	44,928	7,000	2,087	3,000	3,000	
66		TRANSFER	4998	1,380,733	1,396,284	1,423,408	1,423,408	1,445,450	1,445,450	Bond Payment from Sewer
66		TRANSFER	4999	257,133	339,228	312,463	312,464	290,420	290,420	Interest Payment from Sewer
66 TOTAL REVENUE				1,692,570	1,780,440	1,742,870	1,737,959	1,738,870	1,738,870	
66	800	INTEREST EXPENSE	6350	177,212	166,907	156,249	156,249	145,226	145,226	WWTP Exp & State Rev Loans
66	800	INTEREST EXPENSE	6353	177,925	167,123	156,213	156,213	145,194	145,194	SRR - Loan
66 TOTAL EXPENSES				355,137	334,031	312,463	312,462	290,420	290,420	
NET (REVENUE vs EXPENSES)				1,337,433	1,446,409	1,430,408	1,425,497	1,448,450	1,448,450	
FUND 69 - LOCAL TRANSPORTATION (Non Motorized)										
69		LTF ALLOCATION - Non Mot	4716	5,208	5,266	5,514	6,333	5,311	5,311	
69 TOTAL REVENUE				5,208	5,266	5,514	6,333	5,311	5,311	
69	700	CONTRACT SERVICE	6202	0	9,725	0	0	5,000	5,000	
70 TOTAL EXPENSES				0	9,725	0	0	5,000	5,000	
NET (REVENUE vs EXPENSES)				5,208	-4,459	5,514	6,333	311	311	
FUND 70 - LOCAL TRANSPORTATION (LTF)										
70		LTF ALLOCATION	4104	150,457	67,198	45,523	0	45,523	0	
70		INTEREST	4601	276	339	0	101	0	0	
70 TOTAL REVENUE				150,733	67,537	45,523	101	45,523	0	
70	700	UTILITIES	6106	10,000	20,000	20,000	14,874	20,000	20,000	Cover UT cost 2106
70	700	CONTRACT SERVICE	6202	1,800	0	0	0	0	0	Audit/St Contr Rep
70	700	CRACK SEALER	7005	0	53,170	0	0	0	0	
70	700	MULBERRY ST SIDEWALK	8012	0	13,750	0	0	0	0	
70	700	FOX	8018	0	90,338	0	1,320	0	0	Fox Rd
70	700	FIFTH STREET	8045	86,072	0	0	0	0	0	
70	700	TULLY ROAD	8047	0	13,633	0	0	0	0	
70	700	HUGHSON AVE	80XX	0	0	20,000	0	20,000	0	
70 TOTAL EXPENSES				97,872	190,891	40,000	16,194	40,000	20,000	
NET (REVENUE vs EXPENSES)				52,861	-123,354	5,523	-16,093	5,523	-20,000	

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FUND 71 - TRANSPORTATION										
71		CMAQ	4752	99,814	0	0	0	0	0	0 Fourth Street
71		CMAQ	4753	76,339	105,080	0	0	0	0	0 Fifth St
71		GRANTS - RSTP	4754	0	15,706	0	0	0	0	0 Hatch Road
71		GRANT - RSTP	4757	0	343,647	56,685	37,067	0	19,618	Tully & Santa Fe
71		GRANT - ATP	4762	0	0	408,000	202,882	0	230,167	Fox Road
71		GRANT - RSTP	47XX	0	0	0	0	100,000	100,000	Whitmore Ave
71 TOTAL REVENUE				176,153	464,432	464,685	239,949	100,000	349,785	
71	800	CONTRACT SERVICES	6202	7,697	0	0	0	0	0	
71	800	FOX ROAD	8018	0	0	408,000	433,049	0	0	
71	800	FIFTH STREET	8045	171,313	0	0	0	0	0	
71	800	TULLY ROAD	8047	0	395,795	0	743	0	0	
71	800	WHITMORE AVENUE	8053	0	0	20,000	3,364	100,000	100,000	Whitmore Ave - Engineering
71 TOTAL EXPENSES				179,010	395,795	428,000	437,156	100,000	100,000	
71 NET (REVENUE vs EXPENSES)				-2,857	68,637	36,685	-197,207	0	249,785	
FUND 72 - MEASURE L - LOCAL ROADS FIRST										
72		MEASURE L TAX		0	0	0	0	275,000	275,000	
72 TOTAL REVENUE				0	0	0	0	275,000	275,000	
72	800	HUGHSON AVENUE	80XX	0	0	0	0	125,000	125,000	
72	800	SANTA FE OVERLAY	8056	0	0	0	0	150,000	150,000	Santa Fe/Hatch
72 TOTAL EXPENSES				0	0	0	0	275,000	275,000	
72 NET (REVENUE vs EXPENSES)				0	0	0	0	0	0	
FUND 80 - WATER										
80		INTEREST EARNED	4601	509	536	500	247	500	500	
80	2	WATER SVC.- SINGLE FAMILY	4801	980,267	1,004,479	0	1,125,018	0	0	
80	4	WATER SVC.- DUPLEXES	4801	8,973	8,841	0	9,593	0	0	
80	6	WATER SVC.- TRIPLEXES	4801	21,724	24,750	0	26,810	0	0	
80	8	WATER SVC.- FOUR-PLEXES	4801	758	1,354	0	1,455	0	0	
80	10	WATER SVC.- HOUSING AUTHOR	4801	22,650	22,313	0	23,907	0	0	
80	12	WATER SVC.- APARTMENTS	4801	13,773	16,536	0	19,079	0	0	
80	14	WATER SVC.- MOBILE HOME PAR	4801	8,402	9,436	0	9,906	0	0	
80	16	WATER SVC.- PERS. HEALTH SVC	4801	1,983	2,011	0	2,048	0	0	
80	18	WATER SVC.- PHARMACY & BANI	4801	4,420	3,296	0	3,195	0	0	
80	20	WATER SVC.- INST. & CIVIC	4801	14,257	8,344	0	9,018	0	0	
80	22	WATER SVC.- PROFESSIONAL SV	4801	13,200	13,660	0	14,815	0	0	
80	24	WATER SVC.- RETAIL VENDORS	4801	6,486	7,582	0	9,832	0	0	
80	26	WATER SVC.- COMMERCIAL/INDL	4801	32,552	34,692	0	36,958	0	0	
80	30	WATER SVC.- RESTAURANTS	4801	4,151	2,262	0	3,005	0	0	
80	32	WATER SVC.- DRIVE-IN/QUICKFO	4801	1,235	1,304	0	1,328	0	0	
80	34	WATER SVC.- CONVENIENCE MA	4801	1,939	1,782	0	1,903	0	0	
80	36	WATER SVC.- MAJOR FOOD MAR	4801	1,549	1,572	0	1,558	0	0	
80	38	WATER SVC.- COMMERCIAL LAUI	4801	1,818	0	0	0	0	0	
80	42	WATER SVC.- CHURCHES	4801	12,722	12,925	0	14,779	0	0	
80	44	WATER SVC.- SCHOOLS	4801	105,485	105,463	0	108,280	0	0	

Fund	Dept	Description	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	06/31/17 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
80	46	WATER SVC.- METERED SERVICE	4801	1,727	1,985	0	1,967	0	0	
80	50	WATER SVC.- AUTO SERVICE	4801	720	728	0	744	0	0	
80	52	WATER SVC.- CONSTR. WATER	4801	2,984	4,578	0	5,957	0	0	
80		WATER SERVICE	4801	0	0	1,381,500	0	1,487,000	1,512,000	CPI rate increase
80		UTILITY PENALTIES	4803	0	1,200	0	0	0	0	
80		WATER MISC INCOME	4805	0	11,835	10,600	0	0	0	
80		MISC FEES	4829	0	0	0	10,620	0	0	
80		RECONNECTION FEE	4802	11,197	14,925	12,000	11,100	12,000	12,000	
80 TOTAL REVENUE				1,275,481	1,318,389	1,404,600	1,453,122	1,499,500	1,524,500	
80	340	REG. SALARIES	5001	174,788	201,789	198,046	203,734	205,337	177,154	
80	340	OVERTIME	5003	8,014	7,661	5,100	3,408	15,600	10,400	
80	340	P.E.R.S.	5110	38,971	60,640	66,008	58,733	49,233	45,370	
80	340	MEDICAL INS.	5120	62,997	65,549	64,982	57,734	64,212	49,799	
80	340	UNEMPLOYMENT INS	5130	1,500	1,951	1,701	1,703	1,601	1,406	
80	340	WORKER'S COMP	5140	12,234	25,830	20,212	18,421	22,467	18,805	
80	340	LIFE INS	5150	1,902	1,988	2,130	1,405	2,088	1,841	
80	340	DENTAL INS	5160	5,699	7,179	6,722	4,818	6,515	5,534	
80	340	MEDICARE TAX	5170	2,983	3,218	2,945	2,990	3,203	2,720	
80	340	DEF COMP	5175	1,273	1,276	1,425	848	1,416	1,281	
80	340	OFFICE SUPPLIES	6001	1,312	1,442	3,500	956	1,500	1,500	
80	340	POSTAGE	6003	1,682	16,541	12,000	9,751	8,000	8,000	
80	340	DUES/PUBLICATIONS	6004	16,306	19,806	27,000	30,670	27,000	27,000	Permit
80	340	TRAVEL/MEETINGS	6005	3,393	265	5,500	2,122	2,000	2,000	Cross Training
80	340	DEPT SUPPLIES	6101	34,563	29,888	30,000	37,005	30,000	30,000	Chemicals - Well #8
80	340	SMALL TOOLS	6102	0	1,631	1,300	2,534	1,300	4,800	
80	340	UNIFRM/CLTH EXP	6103	2,243	2,316	3,200	2,863	3,200	3,200	
80	340	ADVERTISING	6104	1,324	816	1,500	580	1,500	1,500	
80	340	PHONE/RADIO	6105	3,883	6,107	3,700	2,542	3,350	3,350	
80	340	UTILITIES	6106	122,447	114,439	130,000	127,999	120,000	120,000	
80	340	RENTS/LEASES	6107	3,519	3,411	3,000	2,828	2,750	2,750	
80	340	MAINT VEHICLES	6109	2,530	1,319	1,000	707	1,000	1,000	
80	340	PETROLEUM PROD	6110	2,964	2,701	3,000	2,455	3,000	3,000	
80	340	MAINT OF EQUIP	6111	11,326	30,298	60,000	55,734	26,500	26,500	
80	340	INS/SURETIES	6113	21,181	25,601	29,500	23,209	27,000	27,000	Liability/Emp Assist/Prop - 30%
80	340	CONTRACT SERVICES	6202	138,284	109,889	91,000	86,170	101,000	101,000	Audit/Testing/Gen/SCADA/MOM
80	340	ADMIN SERVICES	6203	129,000	164,000	164,000	164,000	164,000	164,000	Reim GF for Service
80	340	INTEREST EXPENSE	6350	18,000	18,047	0	0	0	0	USDA & Water Bond
80	340	INTEREST EXPENSE	6350	61,937	52,734	48,594	48,594	44,312	44,312	Bond-Water Tank - was Fund 81
80	340	INTEREST EXPENSE	6350	0	0	1,406	1,406	1,406	1,406	Interfund Loan to fund 88
80	340	BAD DEBT	6500	0	0	2,000	49	2,000	2,000	
80	340	IMP OTHER TN BLD	7003	1,975	0	5,000	4,968	5,000	0	
80	340	VEHICLES	7005	20,000	12,630	0	0	18,333	18,333	1/3 add'l utility truck
80	340	OTHER EQUIPMENT	7006	7,009	12,183	17,000	21,136	20,000	20,000	water meters/valve turner
80	340	FOX	8018	0	0	0	24,213	0	0	
80	340	TRANSFERS-OUT - Depr	8505	185,484	185,484	185,482	185,483	185,482	185,482	to Fund 82
80	340	SOFTWARE	8506	6,000	6,000	2,750	0	2,750	2,750	Transfer - 55%
80	340	IT REPLACEMENT	8506	5,000	5,000	2,250	5,000	2,250	2,250	Transfer - 45%
80 TOTAL EXPENSES				1,111,723	1,199,629	1,202,953	1,196,768	1,176,305	1,117,443	
80 NET (REVENUE vs EXPENSES)				163,758	118,760	201,647	256,354	323,195	407,057	

Fund	Dept	Description	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	06/31/17 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 81 - WATER DEVELOPMENT FEE										
81		DEVELOPMENT IMPACT FEES	4604	220,662	45,636	79,863	105,365	98,878	98,878	26 x 3,803
81 TOTAL REVENUE				220,662	45,636	79,863	105,365	98,878	98,878	
81	800	CONTRACT SERVICES	6202	10,608	0	0	0	0	0	Water master plan update
81 TOTAL EXPENSES				10,608	0	0	0	0	0	
NET (REVENUE vs EXPENSES)				210,054	45,636	79,863	105,365	98,878	98,878	
FUND 82 - WATER FIXED ASSET REPLACEMENT										
82		INTEREST EARNED	4601	1,143	2,783	2,200	2,182	2,200	2,200	Interfund loan/bank interest
82		STATE REVOLVING FUND	4751	0	0	0	0	5,000,000	5,000,000	
82		WATER CONNECTION CHARGES	4804	23,589	1,240	0	0	0	0	
82		TRANSFERS-IN	4999	185,484	185,484	185,482	185,483	185,482	185,482	From Water Operations
82 TOTAL REVENUE				210,216	189,507	187,682	187,665	5,187,682	5,187,682	
82	800	WELL #9	8048	0	0	0	0	8,327,753	8,327,753	
82 TOTAL EXPENSES				0	0	0	0	8,327,753	8,327,753	
82 NET (REVENUE vs EXPENSES)				210,216	189,507	187,682	187,665	-3,140,071	-3,140,071	
FUND 88 - PUBLIC WORKS STREET PROJECTS - CDBG										
88		GRANT	4753	165,251	0	0	0	0	0	
88		GRANT	4758	0	148,272	1,986	1,986	0	0	
88		GRANT	4760	0	0	150,000	0	355,000	355,000	2nd Street Sidewalk Infill Project
88		GRANT	47XX	0	0	150,000	0	0	0	Community Commercial Kitchen
88		TRANSFER	4999	0	0	58,460	58,460	0	0	
88 TOTAL REVENUE				165,251	148,272	360,446	60,446	355,000	355,000	
88	800	FIFTH STREET - SIDEWALK INF	8045	160,502	0	0	0	0	0	
88	800	HUGHSON AVENUE	8051	0	157,197	0	0	0	0	
88	800	2ND STREET SIDEWALK	8054	0	0	150,000	0	355,000	355,000	
88	800	COMMUNITY COMMERCIAL KITCH	80XX	0	0	150,000	0	0	0	
88 TOTAL EXPENSES				160,502	157,197	300,000	0	355,000	355,000	
88 NET (REVENUE vs EXPENSES)				4,749	-8,925	60,446	60,446	0	0	

Fund	Dept	Description	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	06/31/17 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 90 - GARBAGE/REFUSE										
90		GARBAGE SERVICE	4812	504,804	486,981	480,000	496,293	495,000	495,000	
90 TOTAL REVENUE				504,804	486,981	480,000	496,293	495,000	495,000	
90	380	OFFICE SUPPLIES	6001	9,594	0	0	0	0	0	
90	380	POSTAGE	6003	10,000	0	0	2,500	0	0	
90	380	DEPT SUPPLIES	6101	1,404	0	0	116	0	0	
90	380	FRANCHISE FEE	6116	35,930	37,882	38,400	23,093	39,600	39,600	8% Fee
90	380	CONTRACT SERVICES	6202	420,453	435,644	441,600	456,421	455,400	455,400	Payments to Service provider
90 TOTAL EXPENSES				477,381	473,526	480,000	482,130	495,000	495,000	
90 NET (REVENUE vs EXPENSES)				27,423	13,455	0	14,163	0	0	
FUND 95 - 1994 CDBG HOUSING REHAB 94-STBG-799										
95		INTEREST EARNED	4601	280	535	200	223	200	200	
95		PROGRAM INCOME	4739	1,283	1,865	1,000	58,054	1,000	1,000	Loan Payments
95 TOTAL REVENUE				1,563	2,400	1,200	58,277	1,200	1,200	
95	901	CONTRACT SERVICES	6202	83	0	0	0	0	0	
95 TOTAL EXPENSES				83	0	0	0	0	0	
95 NET (REVENUE vs EXPENSES)				1,480	2,400	1,200	58,277	1,200	1,200	
FUND 96 - HOME GRANT - FTHB										
96	900	CONTRACT SERVICES	6202	0	0	0	0	0	0	
96 TOTAL EXPENSES				0	0	0	0	0	0	
96 NET (REVENUE vs EXPENSES)				0	0	0	0	0	0	
FUND 97 - 1996 CDBG HOUSING REHAB										
97		INTEREST EARNED	4601	329	654	150	205	150	150	
97		LOAN REPAYMENTS	4739	58,434	2,102	2,000	2,258	2,000	2,000	
97 TOTAL REVENUE				58,763	2,756	2,150	2,463	2,150	2,150	
97	900	ADVERTISING	6104	0	0	0	0	0	0	
97	900	CONTRACT SERVICES	6202	0	0	0	37	0	0	
97 TOTAL EXPENSES				0	0	0	37	0	0	
97 NET (REVENUE vs EXPENSES)				58,763	2,756	2,150	2,426	2,150	2,150	
FUND 98 - HOME REHAB - CALHOME										
98		MISC SERVICE & FEES	4829	40,000	0	0	0	0	0	
98 TOTAL REVENUE				40,000	0	0	0	0	0	
98 NET (REVENUE vs EXPENSES)				40,000	0	0	0	0	0	

Fund	Dept	Description	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	06/31/17 Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 401 - GENERAL FUND RESERVE										
401		INTEREST EARNED	4601	1,220	2,015	1,000	582	100	100	
401 TOTAL REVENUE				1,220	2,015	1,000	582	100	100	
401 NET (REVENUE vs EXPENSES)				1,220	2,015	1,000	582	100	100	
FUND 801 - WATER TCP123										
801		TCP123 FMC SETTLEMENT FUND	4901	0	0	20,000	19,638	0	0	
801 TOTAL REVENUE				0	0	20,000	19,638	0	0	
801	341	CONTRACT SERVICES	6202	0	0	15,000	6,623	15,000	15,000	
801 TOTAL EXPENSES				0	0	15,000	6,623	15,000	15,000	
801 NET (REVENUE vs EXPENSES)				0	0	5,000	13,015	-15,000	-15,000	

LIGHTING & LANDSCAPING (Fund 100)- BUDGET 17-18

Fund Dept	Acct #	Actual	Actual	Mid Year	06/31/17	Prelim	Final	Notes 2017-18
		2014-15	2015-16	Budget 2016-17	Actual 2016-17	Budget 2017-18	Budget 2017-18	
100	Brittany Woods	4150	7,840	7,779	8,060	7,894	8,060	
100	Central Hughson 2	4152	13,344	13,912	14,614	14,067	14,614	
100	Feathers Glen	4155	13,751	7,242	7,719	7,203	7,719	
100	Fontana Ranch North	4156	17,182	10,906	16,180	15,840	16,180	
100	Fontana Ranch South	4157	10,111	8,714	11,992	11,926	11,992	
100	Rhapsody 1	4158	6,214	6,214	6,794	6,596	6,794	
100	Rhapsody 2	4159	6,364	6,309	6,869	6,744	6,869	
100	Santa Fe Estates 1	4160	7,204	7,204	7,260	7,194	7,260	
100	Santa Fe Estates II	4161	6,624	6,624	6,649	6,600	6,649	
100	Starn Estates	4162	7,614	7,764	7,789	7,619	7,789	
100	Sterling Glen III	4163	19,342	8,423	17,947	17,877	17,947	
100	Sunglow	4164	9,494	7,195	9,679	9,552	9,679	
100	Walnut Haven III	4165	5,937	5,937	5,962	5,733	5,962	
100	Transfer In	4999	8,350	0	0	0	0	GF Subsidy
100	TOTAL REVENUE		139,371	104,223	127,514	124,845	127,514	132,287
100	100 REG. SALARIES *	5001	18,419	22,684	20,669	23,549	21,923	24,323
100	100 P.E.R.S.	5110	4,080	2,955	2,818	2,818	2,559	2,559
100	100 MEDICAL INS.	5120	7,111	5,808	6,442	5,734	6,653	6,653
100	100 UNEMPLOYMNT INS	5130	215	195	195	195	195	195
100	100 WORKER'S COMP	5140	2,236	4,204	3,250	2,962	3,338	3,338
100	100 LIFE INS	5150	217	244	230	210	235	235
100	100 DENTAL INS	5160	669	764	640	590	655	655
100	100 MEDICARE TAX	5170	307	309	300	312	318	353
100	100 Def Comp	5175	126	118	150	110	150	150
100	100 Brittany Woods Ut	6420	1,786	1,940	1,350	2,996	1,350	1,350
100	100 Brittany Woods Other	6421	1,994	1,019	4,150	2,932	4,150	3,000
100	100 Central Hughson 2 Ut	6426	116	1,085	1,200	906	1,200	1,200
100	100 Central Hughson 2 Other	6427	277	178	4,575	3,959	4,575	4,575
100	100 Feathers Glen Ut	6435	430	870	1,250	1,093	1,250	1,250
100	100 Feathers Glen Other	6436	2,422	2,938	5,785	5,757	5,785	2,714
100	100 Fontana Ranch Nortl Ut	6438	5,891	3,045	3,650	2,570	3,650	3,650
100	100 Fontana Ranch Nortl Other	6439	2,086	1,422	8,950	7,527	8,950	8,950
100	100 Fontana Ranch Sout Ut	6441	9,403	4,236	3,500	7,953	3,500	3,500
100	100 Fontana Ranch Sout Other	6442	2,243	1,220	5,385	4,360	5,385	4,324
100	100 Rhapsody 1 Ut	6444	1,119	1,359	1,045	1,762	1,045	1,438
100	100 Rhapsody 1 Other	6445	4,485	607	3,570	2,347	3,570	3,519
100	100 Rhapsody 2 Ut	6447	1,447	2,004	1,770	3,166	1,770	2,770
100	100 Rhapsody 2 Other	6448	2,785	1,037	3,175	2,425	3,175	3,175
100	100 Santa Fe Estates 1 Ut	6450	2,672	2,058	2,050	3,462	2,050	2,381
100	100 Santa Fe Estates 1 Other	6451	3,137	1,979	3,300	3,842	3,300	2,797
100	100 Santa Fe Estates II Ut	6453	1,596	1,392	900	2,766	900	1,878
100	100 Santa Fe Estates II Other	6454	3,137	1,403	1,880	2,598	1,880	2,384
100	100 Starn Estates Ut	6456	813	1,251	1,230	1,386	1,230	1,413
100	100 Starn Estates Other	6457	1,671	1,912	4,715	3,814	4,715	4,586
100	100 Sterling Glen III Ut	6459	2,527	2,715	2,650	3,362	2,650	3,272
100	100 Sterling Glen III Other	6460	2,064	3,199	8,165	7,703	8,165	8,027
100	100 Sunglow Ut	6462	921	1,605	1,350	1,774	1,350	1,662
100	100 Sunglow Other	6463	1,795	1,630	4,770	4,106	4,770	4,549
100	100 Walnut Haven III Ut	6465	908	1,038	815	1,302	815	812
100	100 Walnut Haven III Other	6466	1,729	1,019	3,070	2,052	3,070	2,257
100	100 Transfer Out	8505	8,520	8,520	8,520	8,520	8,520	8,520
100	TOTAL EXPENSES		101,354	89,962	127,464	132,920	128,796	128,414
NET (REVENUE vs EXPENSES)			38,017	14,261	50	-8,075	-1,282	3,873

LLD: Improvements including street lighting, planting materials, irrigation systems, open space areas, public pedestrian paths, entry monuments, removal of debris. There are a total of 842 parcels covered in this assesment district.

BENEFIT ASSESSMENT DISTRICTS (Fund 200)- BUDGET 17-18

Fund Dept	Acct #	Actual 2014-15	Actual 2015-16	Mid Year Budget 2016-17	06/31/17 Actual 2016-17	Prelim Budget 2017-18	Prelim Budget 2017-18	Notes 2017-18
200	Central Hughson 2	4152	14,304	7,681	8,298	7,980	8,298	
200	Feathers Glen	4155	4,034	8,539	9,097	9,034	9,097	
200	Fontana North	4156	8,966	18,468	20,723	20,308	20,723	
200	Fontana South	4157	4,618	9,949	10,595	10,529	10,595	
200	Sterling Glen III	4163	5,431	11,563	12,389	12,243	12,389	
TOTAL REVENUE			37,353	56,200	61,102	60,094	61,102	58,550
200	200 REG. SALARIES *	5001	473	10,446	9,751	10,905	10,282	11,082
200	200 P.E.R.S.	5110	105	1,393	1,330	1,330	1,200	1,200
200	200 MEDICAL INS.	5120	191	2,610	2,884	2,656	3,176	3,176
200	200 UNEMPLOYMNT INS	5130	70	87	87	87	87	87
200	200 WORKER'S COMP	5140	60	1,986	1,533	1,397	1,535	1,565
200	200 LIFE INS	5150	66	111	105	96	108	108
200	200 DENTAL INS	5160	18	337	277	262	291	291
200	200 MEDICARE TAX	5170	7	145	141	147	149	161
200	200 Def Comp	5175	54	61	75	60	75	75
200	200 Central Hughson 2	6427	101	458	950	430	950	950
200	200 Feathers Glen	6436	2,157	2,194	2,500	2,072	2,500	2,500
200	200 Fontana North	6439	1,263	1,172	1,500	1,107	1,500	1,500
200	200 Fontana South	6442	2,336	3,367	3,550	3,097	3,550	2,652
200	200 Sterling Glen III	6460	1,415	1,439	1,625	1,437	1,625	1,625
200	200 Transfers	8505	10,486	2,136	2,137	2,136	2,137	2,137
TOTAL EXPENSES			18,802	27,942	28,445	27,219	29,165	29,109
NET (REVENUE vs EXPENSES)			18,551	28,258	32,657	32,875	31,937	29,441

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

Changes from Preliminary to Final Budget FY 2017- 2018

Fund	Dept	Description	Acct #	Prelim Budget 2017-18	Final Budget 2017-18	Difference	Comment
40		SALES TAX	4101	1,013,000	945,000	-68,000	Sales tax is trending down Q1 & Q2
		General Fund Change in Revenue				-68,000	
40	140	REG. SALARIES	5001	159,425	156,594	(2,831)	
40	140	P.E.R.S.	5110	18,168	17,270	(898)	
40	140	MEDICAL INS.	5120	39,649	36,623	(3,026)	
40	140	DENTAL INS	5160	4,555	4,230	(325)	
40	140	MEDICARE TAX	5170	2,311	2,270	(41)	
40	145	TRANSFERS	8505	7,500	39,000	31,500	
40	170	REG. SALARIES	5001	16,615	19,029	2,414	
40	170	OVERTIME	5003	1,600	2,400	800	
40	170	P.E.R.S.	5110	1,734	2,015	281	
40	170	MEDICAL INS.	5120	4,418	5,682	1,264	
40	170	UNEMPLOYMNT INS	5130	152	174	22	
40	170	WORKER'S COMP	5140	2,529	2,936	407	
40	170	LIFE INS	5150	179	207	28	
40	170	DENTAL INS	5160	430	503	73	
40	170	MEDICARE TAX	5170	264	311	47	
40	170	DEF COMP	5175	120	135	15	
40	180	REG. SALARIES	5001	26,245	31,074	4,829	
40	180	OVERTIME	5003	1,600	3,600	2,000	
40	180	P.E.R.S.	5110	2,652	3,214	562	
40	180	MEDICAL INS.	5120	6,749	9,279	2,530	
40	180	UNEMPLOYMNT INS	5130	239	282	43	
40	180	WORKER'S COMP	5140	3,995	4,809	814	
40	180	LIFE INS	5150	282	337	55	
40	180	DENTAL INS	5160	642	787	145	
40	180	MEDICARE TAX	5170	404	503	99	
40	180	DEF COMP	5175	195	225	30	
40	180	MAINT BLDGS/GRD	6108	1,000	2,900	1,900	
40	190	REG. SALARIES	5001	113,636	102,891	(10,745)	Fund 67% of Planning & Building Assistant, eliminate accounting technician position
40	190	P.E.R.S.	5110	11,958	10,703	(1,255)	
40	190	MEDICAL INS.	5120	27,772	21,310	(6,462)	
40	190	LIFE INS	5150	973	793	(180)	
40	190	DENTAL INS	5160	3,662	2,856	(806)	
40	190	MEDICARE TAX	5170	1,834	1,902	68	
40	190	DEF COMP	5175	600	500	(100)	
40	210	CONTRACT SRVCS	6202	1,182,681	1,132,681	(50,000)	Use SLESF to offset police service costs
40	310	OVERTIME	5003	2,000	0	(2,000)	
40	310	MEDICARE TAX	5170	413	384	(29)	
40	320	REG. SALARIES	5001	41,220	58,123	16,903	Reclassify water operator to maintenance worker II
40	320	OVERTIME	5003	2,000	6,800	4,800	
40	320	P.E.R.S.	5110	4,119	6,086	1,967	
40	320	MEDICAL INS.	5120	8,183	17,038	8,855	
40	320	UNEMPLOYMNT INS	5130	391	543	152	
40	320	WORKER'S COMP	5140	6,273	9,121	2,848	
40	320	LIFE INS	5150	448	640	192	
40	320	DENTAL INS	5160	753	1,263	510	
40	320	MEDICARE TAX	5170	627	941	314	
40	320	DEF COMP	5175	330	435	105	
		General Fund Change in Expense				7,874	
48		PUBLIC DONATION	4930	0	3,000	3,000	Chamber of Commerce contribution
48		RENTAL FEE	4931	10,000	12,000	2,000	Increase in rental rates
48		TRANSFER IN	4999	7,500	39,000	31,500	Transfer from GF to replace roof and cover costs
60		SEWER SERVICE	4808	3,595,000	3,635,000	40,000	Increase in projected revenue
70		LTF ALLOCATION	4104	45,523	0	(45,523)	No anticipated revenue
80		WATER SERVICE	4801	1,487,000	1,512,000	25,000	Increase in projected revenue
		Change in Revenue				55,977	

Changes from Preliminary to Final Budget FY 2017- 2018

Fund	Dept	Description	Acct #	Prelim Budget 2017-18	Final Budget 2017-18	Difference	Comment
11	105	STREET STRIP PAINTING	6206	30,000	35,000	5,000	Additional costs
20	800	HUGHSON AVE SIDEWALK	8052	105,000	0	(105,000)	Project not expected this FY
41	800	LAND	7001	0	10,000	10,000	Tax sale
41	800	ACCOUNTING SOFTWARE UPGRADE	7021	218,646	173,256	(45,390)	Spent in FY 16-17
48	360	MAINT BLDGS/GRD	6108	2,500	29,500	27,000	Cost to replace roof
49	147	HARDWARE - REPLACEMENT	7009	12,500	18,000	5,500	Add'l server and 3 computers
53	215	PHONE/RADIO	6105	0	3,600	3,600	Cell costs for POD cameras
53	215	CONTRACT SERVICES	6202	0	50,000	50,000	Police service costs funded by SLESF
60	330	REG. SALARIES	5001	169,638	162,756	(6,882)	Reclassify water operator to maintenance worker II
60	330	OVERTIME	5003	12,800	8,400	(4,400)	
60	330	COMP ABSENCES	5105	0	0	-	
60	330	P.E.R.S.	5110	39,705	38,311	(1,394)	
60	330	MEDICAL INS.	5120	50,562	46,178	(4,384)	
60	330	UNEMPLOYMENT INS	5130	1,332	1,311	(21)	
60	330	WORKER'S COMP	5140	16,837	16,430	(407)	
60	330	LIFE INS	5150	1,740	1,712	(28)	
60	330	DENTAL INS	5160	5,072	4,664	(408)	
60	330	MEDICARE TAX	5170	2,645	2,482	(163)	
60	330	DEF COMP	5175	1,248	1,233	(15)	
60	350	REG. SALARIES	5001	55,963	55,963	-	
60	350	OVERTIME	5003	4,400	5,200	800	
60	350	MEDICARE TAX	5170	876	887	11	
60	350	SMALL TOOLS	6102	1,500	2,500	1,000	
70	700	HUGHSON AVE	80XX	20,000	0	(20,000)	Project not expected this FY
80	340	REG. SALARIES	5001	205,337	177,154	(28,183)	Reclassify water operator to maintenance worker II
80	340	OVERTIME	5003	15,600	10,400	(5,200)	
80	340	COMP ABSENCES	5105	0	0	-	
80	340	P.E.R.S.	5110	49,233	45,370	(3,863)	
80	340	MEDICAL INS.	5120	64,212	49,799	(14,413)	
80	340	UNEMPLOYMENT INS	5130	1,601	1,406	(195)	
80	340	WORKER'S COMP	5140	22,467	18,805	(3,662)	
80	340	LIFE INS	5150	2,088	1,841	(247)	
80	340	DENTAL INS	5160	6,515	5,534	(981)	
80	340	MEDICARE TAX	5170	3,203	2,720	(483)	
80	340	DEF COMP	5175	1,416	1,281	(135)	
80	340	SMALL TOOLS	6102	1,300	4,800	3,500	
80	340	IMP OTHER TN BLD	7003	5,000	0	(5,000)	
		Change in Expense				(144,443)	
100		Feathers Glen	4155	7,719	8,357	638	
100		Fontana Ranch South	4157	11,992	12,776	784	
100		Rhapsody 2	4159	6,869	9,146	2,277	
100		Starn Estates	4162	7,789	7,689	(100)	
100		Sterling Glen III	4163	17,947	19,121	1,174	
		LLD Change in Revenue				4,773	
100	100	REG. SALARIES	5001	21,923	24,323	2,400	
100	100	MEDICARE TAX	5170	318	353	35	
100	100	Feathers Glen	6436	5,785	2,714	(3,071)	
100	100	Fontana Ranch South	6442	5,385	4,324	(1,061)	
100	100	Rhapsody 1	6444	1,045	1,438	393	
100	100	Rhapsody 1	6445	3,570	3,519	(51)	
100	100	Rhapsody 2	6447	1,770	2,770	1,000	
100	100	Santa Fe Estates 1	6450	2,050	2,381	331	
100	100	Santa Fe Estates 1	6451	3,300	2,797	(503)	
100	100	Santa Fe Estates II	6453	900	1,878	978	
100	100	Santa Fe Estates II	6454	1,880	2,384	504	
100	100	Starn Estates	6456	1,230	1,413	183	
100	100	Starn Estates	6457	4,715	4,586	(129)	
100	100	Sterling Glen III	6459	2,650	3,272	622	

Changes from Preliminary to Final Budget FY 2017- 2018

Fund	Dept	Description	Acct #	Prelim	Final	Difference	Comment
				Budget	Budget		
				2017-18	2017-18		
100	100	Sterling Glen III	6460	8,165	8,027	(138)	
100	100	Sunglow	6462	1,350	1,662	312	
100	100	Sunglow	6463	4,770	4,549	(221)	
100	100	Walnut Haven III	6465	815	812	(3)	
100	100	Walnut Haven III	6466	3,070	2,257	(813)	
		LLD Change in Expense				768	
200		Feathers Glen	4155	9,097	9,692	595	
200		Fontana North	4156	20,723	16,558	(4,165)	
200		Fontana South	4157	10,595	11,288	693	
200		Sterling Glen III	4163	12,389	12,714	325	
		BAD Change in Revenue				(2,552)	
200	200	REG. SALARIES	5001	10,282	11,082	800	
200	200	WORKER'S COMP	5140	1,535	1,565	30	
200	200	MEDICARE TAX	5170	149	161	12	
200	200	Fontana South	6442	3,550	2,652	(898)	
		BAD Change in Expense				(56)	