



CITY OF HUGHSON
BUDGET & FINANCE SUBCOMMITTEE

AGENDA
MONDAY, APRIL 16, 2018
@ 3:00 P.M.

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

CALL TO ORDER:

Jeramy 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 2017-2018 Mid-Year Budget Adjustments.
- 2) Update on other Finance/Administrative Services items.

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 13th day of April, 2018, at or before 3:00 p.m.

Susana Diaz, Management Analyst/Deputy City Clerk

FUND	DEPT	Acct #	12/31/2017 Actual 2017-18	Final Budget 2017-18	Proposed Mid Year 2017-18	Suggested Adjustment	Notes 2017-18
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FUND 8 - VEHICLE ABATEMENT

8		ABAND VEHICLE ABATEMENT	4831	4,214	9,000	9,000	
8		TOTAL REVENUE		4,214	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)		-286	0	0	

FUND 10 - STORM DRAIN

10		INTEREST EARNED	4601	383	150	150	
10		STORM DRAIN FEE	4603	0	73,164	33,768	
10		MISC FEE	4829	0	0	0	
10		TOTAL REVENUE		383	73,314	33,918	
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)		383	73,314	33,918	

-39,396 Development moving slower than expected

FUND 11 - Gas Tax 2103

11		INTEREST EARNED	4601	0	50	50	
11		2103 ALLOCATION	4746	15,789	28,627	28,627	
11		TOTAL REVENUE		15,789	28,677	28,677	
11	105	DEPT SUPPLIES	6101	670	2,000	2,000	
11	105	STREET STRIP PAINTING	6206	34,995	35,000	35,000	
11	105	VEHICLE	7005		0	0	
11	105	OTHER EQUIPMENT	7006		0	0	
11	105	HATCH ROAD	8010		0	0	
11	105	FOX - OVERLAY	8018		0	0	
11	105	S. FIFTH OVERLAY	8045		0	0	
11	105	TRANSFERS-OUT	8505	5,800	11,600	11,600	
11		TOTAL EXPENSES		41,465	48,600	48,600	
11		NET (REVENUE vs EXPENSES)		-25,676	-19,923	-19,923	

FUND 13 - RDA DEBT SERVICE

13		TAX INCREMENT	4002	0	425,650	425,650	
13		INTEREST EARNED	4601	108	0	0	
13		MISC. FEES & CHARGES	4829	0	0	0	
13		REFUND	4915	0	0	0	
13		TOTAL REVENUE		108	425,650	425,650	
13	610	CONTRACT SERVICES	6202	4,333	12,000	12,000	
13	610	INTEREST EXPENSE	6350	44,188	88,400	88,400	
13	610	RETIRE PRINCIPAL	6801	95,000	95,000	95,000	
13	610	TRANSFER OUT	8505	41,226	82,450	82,450	
13		TOTAL EXPENSES		184,747	277,850	277,850	

NET (REVENUE vs EXPENSES)

-184,639	147,800	147,800
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FUND 18 - REALIGNMENT FUNDING

18	AB 109 FUNDING	4756	0	0	0
TOTAL REVENUE			0	0	0
18	210 CONTRACT SERVICES	6202	0	0	0
18	TOTAL EXPENSES		0	0	0
NET (REVENUE vs EXPENSES)			0	0	0

FUND 19 - ASSET FORFEITURE

19	ASSET FORFEITURE	4503	0	0	0
TOTAL REVENUE			0	0	0
19	210 CONTRACT SERVICES	6202	0	0	0
19	TOTAL EXPENSES		0	0	0
NET (REVENUE vs EXPENSES)			0	0	0

FUND 20 - COMMUNITY ENHANCEMENT

20	INTEREST EARNED	4601	117	50	50
20	DEVELOPMENT IMPACT FEES	4604	0	26,208	12,096
20	TOTAL REVENUE		117	26,258	12,146
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	0	0
20	800 HOLIDAY FLAGS	7019	0	0	0
20	800 PINE ST	8031	0	0	0
20	800 HUGHSON AVE SIDEWALK	8052	0	0	0
20	TOTAL EXPENSES		0	0	0
NET (REVENUE vs EXPENSES)			117	26,258	12,146

-14,112

Development moving slower than expected

FUND 25 - GAS TAX 2106

25	2106 ALLOCATION	4707	12,380	29,899	29,899
25	TOTAL REVENUE		12,380	29,899	29,899
25	700 UTILITIES	6106	9,605	25,000	25,000
25	TOTAL EXPENSES		9,605	25,000	25,000
NET (REVENUE vs EXPENSES)			2,775	4,899	4,899

FUND 30 - GAS TAX 2107

30	INTEREST EARNED	4601	0	0	0
30	2107 ALLOCATION	4708	23,289	53,686	53,686
30	TOTAL REVENUE		23,289	53,686	53,686
30	700 CONTRACT SRVCS	6202	9,019	23,000	23,000

30	700	OTHER EQUIPMENT	7006		0	0
30	700	TRANSFERS-OUT	8505	14,500	29,000	29,000
30	TOTAL EXPENSES			23,519	52,000	52,000
	NET (REVENUE vs EXPENSES)			-230	1,686	1,686

FUND 31 - GAS TAX - 2105 HWY USER TAX

31		INTEREST EARNED	4601	0	0	0
31		2105 HWY USERS TAX	4704	17,854	41,558	41,558
31	TOTAL REVENUE			17,854	41,558	41,558
31	700	DEPT SUPPLIES	6101	1,396	15,000	15,000
31	700	CONTRACT SRVCS	6202	0	1,000	1,000
31	700	OTHER EQUIPMENT	7006	0	0	0
31	700	TRANSFERS-OUT	8505	8,500	17,000	17,000
31	TOTAL EXPENSES			9,896	33,000	33,000
	NET (REVENUE vs EXPENSES)			7,958	8,558	8,558

FUND 32 - GAS TAX - ROAD MAINTENANCE AND REHABILITATION ACCOUNT - RMRA

32		INTEREST EARNED	4601	0	0	0
32		ROAD MAINTENANCE AND REHAB	47XX	0	41,232	41,232
31	TOTAL REVENUE			0	41,232	41,232
32	800	DEPT SUPPLIES	6101	0	0	0
32	800	CONTRACT SRVCS	6202	0	0	0
32	800	OTHER EQUIPMENT	7006	0	0	0
32	800	WHITMORE PEDESTRIAN IMPROVEMENT	8053	0	41,232	41,232
32	800	TRANSFERS-OUT	8505	0	0	0
32	TOTAL EXPENSES			0	41,232	41,232
	NET (REVENUE vs EXPENSES)			0	0	0

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

FUND 40 - GENERAL FUND

40		CURRENT PROPERTY	4001	13,097	270,000	270,000	
40		PRIOR YEAR	4003	0	500	500	
40		PROPERTY TAX - UNSEC OTHER	4004	14,257	10,000	10,000	
40		PROP TAX - RDA CONTR	4006	0	0	0	
40		SALES TAX	4101	295,650	945,000	895,396	-49,604 Reduced based on HdL estimates
40		IN LIEU SALES TAX	4102	0	0	0	
40		PROPERTY TRANSFER TAX	4103	9,983	20,000	20,000	
40		GAS UTILITY	4201	0	15,000	15,000	
40		GARBAGE FRANCHISE	4202	22,342	39,600	45,000	5,400 Increased based on current year actual
40		CABLE/PHONE T.V.	4203	14,908	31,000	31,000	
40		BUSINESS LICENSES	4301	10,989	21,000	21,000	

40	BUILDING PERMITS	4401	24,936	100,000	75,000	-25,000	Decreased based on current year actual
40	YARD SALE PERMITS	4405	275	250	250		
40	ENCROACHMENT PERMITS	4407	290	3,950	3,950		
40	ORDINANCE UPDATE	4408	0	0	0		
40	OTHER PERMITS	4409	0	2,500	2,500		
40	TRAFFIC FINES	4501	21,260	50,000	50,000		
40	PARKING FINES	4504	1,952	6,000	3,000	-3,000	Decreased based on current year actual
40	INTEREST EARNED	4601	2,502	2,000	2,000		
40	GRANTS - BEV/OTHER	4706	5,000	5,000	5,000		
40	MOTOR VEHICLE IN LIEU TAX	4710	0	585,000	625,000	40,000	Increased based on current year actual
40	HOMEOWNER'S PROP. TAX RELIEF	4720	0	1,000	1,000		
40	SB813 SUPPLEMENTAL TAXES	4725	1,594	4,500	4,500		
40	STANISLAUS COUNTY FEES	4728	0	1,000	1,000		
40	FHA IN-LIEU TAXES	4731	0	0	0		
40	PLANNING APPLICATION	4735	222	500	500		
40	PROP 172-PUBLIC SAFETY AUG	4737	3,533	7,000	7,000		
40	GRANT - PLANNING Prop 84	4706		0	0		
40	RENTS, LEASE RIGHTS, & ROYALTIES	4602		0	0		
40	UTILITY PENALTIES	4803	40,376	70,000	70,000		
40	PLAN CHECK FEES	4813	9,872	36,000	25,000	-11,000	Decreased based on current year actual
40	BLDG CODE VIOLATIONS	4821	150	500	500		
40	ADMINISTRATIVE CITATION	4823	1,182	0	0		
40	VEHICLE RELEASE FEES	4827	1,815	15,500	5,000	-10,500	Decreased based on current year actual
40	MISC. FEES & CHARGES	4829	4,073	20,000	12,000	-8,000	Decreased based on current year actual
40	RETURNED CHECK CHARGES	4830	540	1,500	1,500		
40	BOOKING FEES	4833	69	400	400		
40	SALE OF DOCUMENTS	4902	61	100	100		
40	SALE OF SURPLUS PROPERTY	4909	0	0	0		
40	REFUND	4915	8,530	20,000	15,000	-5,000	Decreased based on current year actual
40	SUNDRY REVENUES	4919	0	500	500		
40	QUASI-EXTERNAL TRANSACTION	4920	201,000	402,000	402,000		
40	RENTAL FEE	4931	8,455	21,000	16,000	-5,000	Decreased based on current year actual
40	CANCELLATION FEE	4932		0	0		
40	AB 939 / TIRE AMNESTY	4935	0	5,000	5,000		
	TOTAL REVENUE		718,913	2,713,300	2,641,596		
40	TRANSFERS-IN	4999	84,664	169,327	169,327		
	GRAND TOTAL REVENUE		803,577	2,882,627	2,810,923		
40	110 REGULAR SALARIES	5001	7,800	15,600	15,600		
40	110 MEDICARE TAX	5170	597	1,195	1,195		
40	110 OFFICE SUPPLIES	6001	112	500	500		
40	110 DUES/PUBLICATIONS	6004	0	4,795	4,795		
40	110 TRAVEL/MEETINGS	6005	1,557	6,000	5,000	-1,000	Reallocated Expenses
40	110 DEPT SUPPLIES	6101	0	500	500		
40	110 PHONE/RADIO	6105	334	650	650		
40	110 CONTRACT SERVICES	6202	7,300	7,300	7,300		
40	110 LEGISLATIVE		17,700	36,540	35,540		
40	120 REGULAR SALARIES	5001	72,825	140,646	140,646		
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	8,210	16,420	16,420		
40	120 MEDICAL INS.	5120	8,736	19,677	19,677		
40	120 UNEMPLOYMENT INS	5130	0	434	434		
40	120 WORKER'S COMP	5140	0	5,349	5,349		
40	120 LIFE INS	5150	459	1,008	1,008		
40	120 DENTAL INS	5160	1,110	2,441	2,441		

40	120	MEDICARE TAX	5170	1,129	2,143	2,143		
40	120	DEF COMP	5175	1,407	2,813	2,813		
40	120	OFFICE SUPPLIES	6001	102	500	500		
40	120	POSTAGE	6003	8	100	100		
40	120	DUES/PUBLICATIONS	6004	1,148	1,500	1,500		
40	120	TRAVEL/MEETINGS	6005	1,672	3,000	2,000	-1,000	Reallocated Expenses
40	120	DEPT SUPPLIES	6101	0	1,600	600	-1,000	Reallocated Expenses
40	120	PHONE/RADIO	6105	1,170	2,350	2,350		
40	120	RENTS/LEASES	6107	235	800	800		
40	120	PETROLEUM PROD	6110	442	900	900		
40	120	CONTRACT SRVCS-Incentive Prog	6121	0	25,000	0	-25,000	Reallocated Expenses
40	120	EVENT SPONSORING	6130	5,858	11,000	11,000		
40	120	EMPLOYEE APPRECIATION	6131	174	2,000	1,000	-1,000	Reallocated Expenses
40	120	CONTRACT SRVCS	6202	7,438	20,000	20,000		
40	120	FARMERS' MARKET	63040	0	0	10,000	10,000	Based on contract approved by the City Council
40	120	CITY MANAGER		115,723	266,881	248,881		
40	130	REGULAR SALARIES	5001	20,744	44,871	44,871		
40	130	P.E.R.S.	5110	2,396	5,239	5,239		
40	130	MEDICAL INS.	5120	4,988	14,083	14,083		
40	130	UNEMPLOYMENT INS	5130	0	326	326		
40	130	WORKER'S COMP	5140	0	567	567		
40	130	LIFE INS	5150	0	415	415		
40	130	DENTAL INS	5160	832	1,831	1,831		
40	130	MEDICARE TAX	5170	299	651	651		
40	130	DEF COMP	5175	0	450	450		
40	130	OFFICE SUPPLIES	6001	366	2,000	2,000		
40	130	POSTAGE	6003	22	200	200		
40	130	DUES/PUBLICATIONS	6004	233	200	200		
40	130	TRAVEL/MEETINGS	6005	1,062	1,000	1,300	300	Higher actual cost
40	130	DEPT SUPPLIES	6101	108	900	500	-400	Reallocated Expenses
40	130	ADVERTISING	6104	2,205	4,000	4,000		
40	130	PHONE/RADIO	6105	836	1,675	1,675		
40	130	RENTS/LEASES	6107	197	700	700		
40	130	INS/SURETIES	6113	186	200	200		
40	130	CONTRACT SRVCS	6202	7,667	20,000	13,000	-7,000	Reallocated Expenses
40	130	IT SERVICES	61040	0	0	4,000	4,000	Moved IT services from contract services
40	130	ADMIN SER/CITY CLERK		42,141	99,308	96,208		
40	140	REGULAR SALARIES	5001	77,381	156,594	156,594		
40	140	OVERTIME	5003	34	0	200	200	Higher actual cost
40	140	P.E.R.S.	5110	8,537	17,270	17,270		
40	140	MEDICAL INS.	5120	12,461	36,623	36,623		
40	140	UNEMPLOYMENT INS	5130	143	972	1,250	278	Higher actual cost
40	140	WORKER'S COMP	5140	0	2,022	2,022		
40	140	LIFE INS	5150	450	1,460	1,460		
40	140	DENTAL INS	5160	1,704	4,230	4,230		
40	140	MEDICARE TAX	5170	1,121	2,270	2,270		
40	140	DEF COMP	5175	399	1,146	1,146		
40	140	OFFICE SUPPLIES	6001	203	1,200	1,200		
40	140	POSTAGE	6003	19	175	175		
40	140	DUES/PUBLICATIONS	6004	110	515	515		
40	140	TRAVEL/MEETINGS	6005	966	2,500	2,000	-500	Reallocated Expenses
40	140	DEPT SUPPLIES	6101	0	100	100		
40	140	ADVERTISING	6104	0	200	200		
40	140	PHONE/RADIO	6105	501	1,000	1,000		
40	140	RENTS/LEASES	6107	309	1,100	1,100		
40	140	PETROLEUM PROD	6110	442	900	900		
40	140	CONTRACT SRVCS	6202	8,636	35,000	25,000	-10,000	Reallocated Expenses

40	140	MISC BANK CHARGES	6351	1,707	3,500	3,500		
40	140	FINANCE		115,123	268,777	258,755		
40	145	P.E.R.S.	5110	74,419	76,783	74,783	-2,000	Reduced based on actual
40	145	INS/SURETIES	6113	12,950	18,000	15,500	-2,500	Reduced based on actual
40	145	TAX ADMINISTRATION	6119	0	4,000	4,000		
40	145	CONTRACT SRVCS	6202	0	0	0		
40	145	TRANSFER TO GF RESERVE	8405	0	0	0		
40	145	TRANSFERS	8505	19,500	39,000	39,000		
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		109,369	142,783	138,283		
40	150	REGULAR SALARIES	5001	600	1,200	1,200		
40	150	MEDICARE TAX	5170	46	92	92		
40	150	CITY TREASURER		646	1,292	1,292		
40	160	CONTRACT SRVCS	6202	47,496	120,000	120,000		
40	160	LEGAL SERVICES		47,496	120,000	120,000		
40	170	REGULAR SALARIES	5001	10,169	19,029	16,029	-3,000	Reduced based on vacancy
40	170	OVERTIME	5003	24	2,400	1,000	-1,400	Reduced based on vacancy
40	170	P.E.R.S.	5110	955	2,015	1,791	-224	Reduced based on vacancy
40	170	MEDICAL INS.	5120	2,314	5,682	4,848	-834	Reduced based on vacancy
40	170	UNEMPLOYMENT INS	5130	0	174	174		
40	170	WORKER'S COMP	5140	0	2,936	2,936		
40	170	LIFE INS	5150	67	207	207		
40	170	DENTAL INS	5160	218	503	503		
40	170	MEDICARE TAX	5170	118	311	311		
40	170	DEF COMP	5175	43	135	135		
40	170	OFFICE SUPPLIES	6001	20	120	120		
40	170	DUES/PUBLICATIONS	6004	0	200	200		
40	170	DEPT SUPPLIES	6101	1,942	7,000	5,000	-2,000	Reallocated Expenses
40	170	SMALL TOOLS	6102	1,550	1,500	1,550	50	Higher based on actual
40	170	UNIFRM/CLTH EXP	6103	636	800	1,250	450	Higher cost due to CVOC personnel
40	170	PHONE/RADIO	6105	1,254	2,500	2,500		
40	170	UTILITIES	6106	6,085	16,000	16,000		
40	170	MAINT BLDGS/GRD	6108	498	4,500	9,500	5,000	Higher costs
40	170	PETROLEUM PROD	6110	372	750	750		
40	170	MAINT OF EQUIP	6111	0	1,000	1,000		
40	170	CONTRACT SRVCS	6202	4,718	10,000	10,000		
40	170	EQUIPMENT REPLACEMENT	7006	0	0	0		
40	170	BLDGS & GRNDS		30,983	77,762	75,804		
40	180	REGULAR SALARIES	5001	16,261	31,074	24,976	-6,098	Decreased based on reallocation
40	180	OVERTIME	5003	39	3,600	3,600		
40	180	P.E.R.S.	5110	1,502	3,214	2,766	-448	Decreased based on reallocation
40	180	MEDICAL INS.	5120	3,711	9,279	7,623	-1,656	Decreased based on reallocation
40	180	UNEMPLOYMENT INS	5130	0	282	282		
40	180	WORKER'S COMP	5140	0	4,809	4,809		
40	180	LIFE INS	5150	100	337	337		
40	180	DENTAL INS	5160	336	787	787		
40	180	MEDICARE TAX	5170	196	503	503		
40	180	DEF COMP	5175	97	225	225		
40	180	EMPL ASSIST PRG	5180		0	0		
40	180	OFFICE SUPPLIES	6001	31	175	175		

40	180	POSTAGE	6003	6	300	300		
40	180	DUES/PUBLICATIONS	6004	0	0	0		
40	180	TRAVEL/MEETINGS	6005	65	100	225	125	Increased based on actual
40	180	DEPT SUPPLIES	6101	3,398	8,000	8,000		
40	180	SMALL TOOLS	6102	807	1,600	1,600		
40	180	UNIFORM/CLTH EXP	6103	74	0	475	475	Increased based on CVOC personnel
40	180	ADVERTISING	6104	0	300	300		
40	180	PHONE/RADIO	6105	1,254	2,500	2,500		
40	180	UTILITIES	6106	6,863	27,000	27,000		
40	180	RENTS/LEASES	6107	642	2,300	2,300		
40	180	MAINT BLDGS/GRD	6108	0	2,900	7,900	5,000	Anticipated higher costs
40	180	MAINT OF EQUIP	6111	20	1,500	1,500		
40	180	PROF SERVICES	6201		0	0		
40	180	CONTRACT SRVCS	6202	5,591	23,500	18,500	-5,000	Reallocation of expenses
40	180	IMPROVEMENT	7003	0	0	0		
40	180	VEHICLES	7005	0	0	0		
40	180	EQUIPMENT	7006	0	0	0		
40	180	PARKS & RECREATION		40,993	124,285	116,683		

40	190	REGULAR SALARIES	5001	37,148	102,891	101,391	-1,500	Anticipated lower costs
40	190	OVERTIME	5003	126	0	130	130	Increased based on actual
40	190	P.E.R.S.	5110	3,597	10,703	7,958	-2,745	Anticipated lower costs
40	190	MEDICAL INS.	5120	2,727	21,310	18,310	-3,000	Anticipated lower costs
40	190	UNEMPLOYMENT INS	5130	197	1,085	1,200	115	Increased based on actual
40	190	WORKER'S COMP	5140	0	2,427	2,427		
40	190	LIFE INS	5150	161	793	793		
40	190	DENTAL INS	5160	586	2,856	2,856		
40	190	MEDICARE TAX	5170	600	1,902	1,902		
40	190	DEF COMP	5175	8	500	500		
40	190	EMPL ASSIST PRG	5180		0	0		
40	190	OFFICE SUPPLIES	6001	305	1,600	1,600		
40	190	POSTAGE	6003	28	300	300		
40	190	DUES/PUBLICATIONS	6004	3,625	3,600	4,100	500	Anticipated higher costs
40	190	TRAVEL/MEETINGS	6005	1,873	1,500	2,000	500	Anticipated higher costs
40	190	DEPT SUPPLIES	6101	471	100	500	400	Anticipated higher costs
40	190	ADVERTISING	6104	0	2,000	2,000		
40	190	PHONE/RADIO	6105	501	1,000	1,000		
40	190	RENTS/LEASES	6107	99	350	350		
40	190	MAINT OF EQUIP	6111	0	0	0		
40	190	CONTRACT SRVCS	6202	33,578	105,000	97,000	-8,000	Reallocated expenses
40	190	CONTRACT SRVCS	6202	0	0	0		
40	190	CONTRACT SRVCS	6202	0	0	0		
40	190	PLANNING/BLDG		85,630	259,917	246,317		

40	210	P.E.R.S.	5110	39,753	41,216	39,816	-1,400	Reduced based on actual
40	210	DEPT SUPPLIES	6101	0	0	0		
40	210	MAINT BLDG/GRNDS	6108	0	0	0		
40	210	VEHICLE COSTS	6125	7,421	70,750	70,750		
40	210	CONTRACT SRVCS	6202	408,369	1,132,681	1,132,681		
40	210	POLICE DEPT		455,543	1,244,647	1,243,247		

40	211	CONTRACT SRVCS	6202	16,240	23,060	23,060		
40	211	CONSTR ANIMAL SHELTER	6205	3,570	4,761	4,761		
40	211	ANIMAL CONTROL		19,810	27,821	27,821		

40	310	REGULAR SALARIES	5001	13,265	26,476	26,476		
40	310	OVERTIME	5003	0	0	0		
40	310	P.E.R.S.	5110	1,546	3,091	3,091		

40	310	MEDICAL INS.	5120	2,933	7,090	7,090		
40	310	UNEMPLOYMENT INS	5130	0	152	175	23	Anticipated higher costs
40	310	WORKER'S COMP	5140	0	2,889	2,889		
40	310	LIFE INS	5150	101	247	247		
40	310	DENTAL INS	5160	276	608	608		
40	310	MEDICARE TAX	5170	189	384	384		
40	310	DEF COMP	5175	165	210	350	140	Anticipated higher costs
40	310	OFFICE SUPPLIES	6001	221	750	750		
40	310	POSTAGE	6003	17	150	150		
40	310	DUES/PUBLICATIONS	6004	0	0	0		
40	310	TRAVEL/MEETINGS	6005	0	600	600		
40	310	DEPT SUPPLIES	6101	698	200	5,000	4,800	Anticipated higher costs
40	310	UNIFORM/CLTH EXP	6103	56	0	1,250	1,250	Increased based on CVOC personnel
40	310	ADVERTISING	6104	0	0	0		
40	310	PHONE/RADIO	6105	2,194	3,500	3,700	200	Anticipated higher costs
40	310	RENTS/LEASES	6107	1,135	0	2,500	2,500	Moved from streets
40	310	MAINT VEHICLES	6109	0	0	0		
40	310	PETROLEUM PROD	6110	372	750	750		
40	310	MAINT OF EQUIP	6111	0	0	0		
40	310	CONTRACT SRVCS	6202	118	300	300		
40	310	AB 939 GRANT WORK	6210	0	5,000	5,000		
40	310	CLEAN UP DAY	6211	0	0	1,200	1,200	Moved from streets
40	310	ENCROACHMENT	6407	0	0	0		
40	310	VEHICLE	7005	0	0	0		
40	310	PUBLIC WORKS		23,286	52,397	62,510		

40	320	REGULAR SALARIES	5001	28,197	58,123	57,520	-603	Decreased due to vacancy
40	320	OVERTIME	5003	76	6,800	3,000	-3,800	Decreased due to vacancy
40	320	P.E.R.S.	5110	2,302	6,086	5,659	-427	Decreased due to vacancy
40	320	MEDICAL INS.	5120	6,221	17,038	13,438	-3,600	Decreased due to vacancy
40	320	UNEMPLOYMENT INS	5130	0	543	643	100	Anticipated higher costs
40	320	WORKER'S COMP	5140	0	9,121	9,121		
40	320	LIFE INS	5150	108	640	640		
40	320	DENTAL INS	5160	497	1,263	1,263		
40	320	MEDICARE TAX	5170	379	941	941		
40	320	DEF COMP	5175	75	435	243	-192	Decreased due to vacancy
40	320	OFFICE SUPPLIES	6001	58	550	550		
40	320	POSTAGE	6003	11	100	100		
40	320	DUES/PUBLICATIONS	6004	0	0	0		
40	320	TRAVEL/MEETINGS	6005	0	0	0		
40	320	DEPT SUPPLIES	6101	2,458	10,000	5,200	-4,800	Reallocated expenses
40	320	SMALL TOOLS	6102	200	200	200		
40	320	UNIFORM/CLTH EXP	6103	1,256	1,800	2,650	850	Additional costs due to CVOC personnel
40	320	ADVERTISING	6104	0	0	0		
40	320	PHONE/RADIO	6105	934	3,500	3,500		
40	320	RENTS/LEASES	6107	0	3,800	0	-3,800	Moved to public works
40	320	MAINT BLDGS/GRD	6108	0	300	300		
40	320	MAINT VEHICLES	6109	869	1,500	1,500		
40	320	PETROLEUM PROD	6110	2,328	4,500	4,500		
40	320	MAINT OF EQUIP	6111	0	6,000	1,500	-4,500	Reallocated expenses
40	320	CONTRACT SRVCS	6202	5,141	7,000	11,500	4,500	Additional anticipated costs
40	320	CLEAN UP DAY	6211	0	1,200	0	-1,200	Moved to public works
40	320	IMPROVEMENT	7003	0	0	0		
40	320	VEHICLE	7005	0	0	0		
40	320	OTHER EQUIPMENT	7006	0	0	0		
40	320	STREET MAINTENANCE		51,110	141,440	123,968		

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	67	550	550
40	325	DEPT SUPPLIES	6101	0	1,000	1,000
40	325	SMALL TOOLS	6102	0	250	250
40	325	UNIFORM/CLTH EXP	6103	1,069	1,800	0
40	325	PHONE/RADIO	6105	1,899	3,500	3,500
40	325	MAINT VEHICLES	6109	1,234	5,000	5,000
40	325	PETROLEUM PROD	6110	419	850	850
40	325	MAINT OF EQUIP	6111	0	300	300
40	325	CONTRACT SRVCS	6202	1,007	1,500	1,500
40	325	FLEET MAINTENANCE		5,695	14,750	12,950

-1,800 Allocated based on personnel

GRAND TOTAL-GENERAL FUND EXPENSES **1,161,248** **2,878,600** **2,808,259**

40 **NET (REVENUE vs EXPENSES)** **-357,671** **4,027** **2,664**

FUND 41 - PUBLIC FACILITY DEVELOPMENT

41		INTEREST EARNED	4601	1,431	500	500
41		DEVELOPMENT IMPACT FEES	4604	0	79,300	36,600
41	TOTAL REVENUE			1,431	79,800	37,100

-42,700 Development moving slower than expected

41	800	CONTRACT SERVICES	6202	0	0	0
41	800	LAND	7001	0	10,000	10,000
41	800	OFFICE FURNITURE	7004	0	0	0
41	800	COUNCIL CHAMBER IMPROVE	7016	0	0	0
41	800	CITY HALL REMODEL/PHONE	7020	0	40,000	40,000
41	800	ACCOUNTING SOFTWARE UPGRADE	7021	9,156	173,256	173,256
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			9,156	223,256	223,256

41 **NET (REVENUE vs EXPENSES)** **-7,725** **-143,456** **-186,156**

FUND 42 - PUBLIC FACILITY - STREETS

42		DEVELOPMENT IMPACT FEES	4604	0	106,626	49,212
42	TOTAL REVENUE			0	106,626	49,212
42	NET (REVENUE vs EXPENSES)			0	106,626	49,212

-57,414 Development moving slower than expected

FUND 43 - TRENCH CUT FUND

43		TRENCH CUT FEES	4609	774	200	200
43	TOTAL REVENUE			774	200	200
43	NET (REVENUE vs EXPENSES)			774	200	200

FUND 48 - COMMUNITY SENIOR CENTER

48		MISC FEES & CHARGES	4829	75	0	0
48		PUBLIC DONATION	4930	0	3,000	3,000
48		RENTAL FEE	4931	5,155	12,000	12,000
48		CLEANING FEES	4936	1,690	3,120	3,120
48		TRANSFER IN	4999	19,500	39,000	39,000
48		TOTAL REVENUE		26,420	57,120	57,120
48	360	DEPT SUPPLIES	6101	259	2,000	2,000
48	360	UTILITIES	6106	2,741	8,000	8,000
48	360	MAINT BLDGS/GRD	6108	-	29,500	29,500
48	360	JANITORIAL SERVICES	61090	-	-	6,500
48	360	MAINT OF EQUIP	6111	1,049	1,800	1,800
48	360	CONTRACT SERVICES	6202	5,823	15,000	8,500
48	360	DEPRECIATION	6300		0	-
48	360	TRANSFER OUT	8505	0	0	-
48		TOTAL EXPENSES		9,872	56,300	56,300
48		NET (REVENUE vs EXPENSES)		16,548	820	820

6,500 Moved janitorial services from contract services

-6,500 Moved janitorial services from contract services

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	22,438	18,000	24,000
49	147	SOFTWARE - REPLACEMENT	7014	625	2,500	1,000
49		TOTAL EXPENSES		23,063	20,500	25,000
49		NET (REVENUE vs EXPENSES)		-15,563	-5,500	-10,000

6,000 Additional computer for WWTP and higher cost on laptops

-1,500 Reallocation of expense

FUND 50 - UNITED SAMARITANS COMMUNITY CENTER

50		INTEREST EARNED	4601	0	0	0
50		RENTAL FEE	4931	7,416	14,500	14,500
50		TOTAL REVENUE		7,416	14,500	14,500
50	365	OFFICE SUPPLIES	6001	41	200	200
50	365	DEPT SUPPLIES	6101	327	1,000	1,000
50	365	UTILITIES	6106	2,526	6,500	6,500
50	365	MAINT BLDGS/GRD	6108	1,553	100	2,100
50	365	MAINT OF EQUIP	6111	53	200	700
50	365	CONTRACT SERVICES	6202	0	0	0
50	365	MISC	6375	0	300	300
50	365	TRANSFERS-OUT	8505	3,810	7,620	7,620
50		TOTAL EXPENSES		8,310	15,920	18,420
50		NET (REVENUE vs EXPENSES)		-894	-1,420	-3,920

2,000 ADA facility updates

500 Higher costs

FUND 51 - SELF INSURANCE

51		INSURANCE REFUNDS	4903	0	0	0
51		TOTAL REVENUE		0	0	0
51	146	CLAIMS/MISC	6375	0	0	0
51		TOTAL EXPENSES		0	0	0
51		NET (REVENUE vs EXPENSES)		0	0	0

FUND 53 - SLESF

53		INTEREST EARNED	4601	18	0	0
53		SUPLMTL LAW ENFORCEMENT	4740	81,772	100,000	100,000
53		REFUND	4915	0	0	0
53		TOTAL REVENUE		81,790	100,000	100,000
53	215	PHONE/RADIO	6105	84	3,600	3,600
53	215	CONTRACT SERVICES	6202	746	50,000	50,000
53	215	POLICE EQUIPMENT	7022	0	48,000	48,000
53		TOTAL EXPENSES		830	101,600	101,600
53		NET (REVENUE vs EXPENSES)		80,960	-1,600	-1,600

FUND 54 - PARK PROJECT - In Lieu of

54		INTEREST EARNED	4601	653	500	500
54		PARK IN LIEU FEES	4911	0	51,766	23,892
54		TOTAL REVENUE		653	52,266	24,392
54		NET (REVENUE vs EXPENSES)		653	52,266	24,392

-27,874 Development moving slower than expected

FUND 55 - PARKS DEVELOPMENT IMPACT FEES

55		INTEREST EARNED	4601	441	200	200
55		DEVELOPMENT FEE	4605	0	69,342	32,004
55		TOTAL REVENUE		441	69,542	32,204
55	800	ROLLAND STARN	8002	0	0	0
55		TOTAL EXPENSES		0	0	0
55		NET (REVENUE vs EXPENSES)		441	69,542	32,204

-37,338 Development moving slower than expected

FUND 60 - SEWER OPERATION & MAINTENANCE

60		INTEREST EARNED	4601	3,121	2,000	2,000
60	2	SEWER SERVICE - SINGLE FAMILY	4808	1,107,798	0	0
60	4	SEWER SERVICE - DUPLEXES	4808	17,080	0	0
60	6	SEWER SERVICE - TRIPLEXES	4808	2,848	0	0
60	10	SEWER SERVICE - HOUSING AUTHORITY	4808	21,758	0	0
60	12	SEWER SERVICE - APARTMENTS	4808	131,148	0	0
60	14	SEWER SERVICE - MOB. HOME PARKS	4808	26,690	0	0
60	16	SEWER SERVICE - PERS HEALTH SVCS	4808	2,456	0	0
60	18	SEWER SERVICE - PHARMACY & BANKS	4808	1,139	0	0
60	20	SEWER SERVICE - INST/CIVIC	4808	5,092	0	0
60	22	SEWER SERVICE - PROF. SERVICES	4808	9,392	0	0
60	24	SEWER SERVICE - RETAIL VENDORS	4808	8,943	0	0
60	26	SEWER SERVICE - COMM/INDUST	4808	429,833	0	0
60	28	SEWER SERVICE - BARS	4808	5,614	0	0
60	30	SEWER SERVICE - RESTAURANTS	4808	4,043	0	0
60	32	SEWER SERVICE - DRIVE-IN/FSTFD	4808	2,398	0	0
60	34	SEWER SERVICE - CONV. MARKET	4808	1,139	0	0
60	36	SEWER SERVICE - MAJOR FOOD MKT	4808	5,666	0	0
60	38	SEWER SERVICE - COML LAUNDRY	4808	2,649	0	0
60	40	SEWER SERVICE - GAS STATIONS	4808	570	0	0

60	41	SEWER SERVICE - AUTO SERVICE	4808	1,139	0	0		
60	42	SEWER SERVICE - CHURCHES	4808	7,290	0	0		
60	44	SEWER SERVICE - SCHOOLS	4808	33,682	0	0		
60	45	SEWER SERVICE - DAYCARE	4808	570	0	0		
60		SEWER SERVICE	4808	0	3,635,000	3,635,000		
60		SEWER MISC. INCOME	4810	0	200	200		
60	TOTAL REVENUE			1,832,058	3,637,200	3,637,200		
60	330	REGULAR SALARIES	5001	85,701	162,756	162,756		
60	330	OVERTIME	5003	90	8,400	8,400		
60	330	COMP ABSENCES	5105		0	0		
60	330	P.E.R.S.	5110	29,242	38,311	38,311		
60	330	MEDICAL INS.	5120	18,665	46,178	45,878	-300	Reallocation of expense
60	330	UNEMPLOYMENT INS	5130	148	1,311	1,611	300	Higher cost
60	330	WORKER'S COMP	5140	0	16,430	16,430		
60	330	LIFE INS	5150	508	1,712	1,712		
60	330	DENTAL INS	5160	1,915	4,664	4,664		
60	330	MEDICARE TAX	5170	1,155	2,482	2,482		
60	330	DEF COMP	5175	307	1,233	1,233		
60	330	OFFICE SUPPLIES	6001	172	950	950		
60	330	POSTAGE	6003	4,612	7,000	7,000		
60	330	DUES/PUBLICATIONS	6004	1,076	6,000	6,000		
60	330	TRAVEL/MEETINGS	6005	230	200	3,200	3,000	More cross training of personnel
60	330	DEPT SUPPLIES	6101	408	1,000	1,000		
60	330	SMALL TOOLS	6102	200	200	200		
60	330	UNIFRM/CLTH EXP	6103	1,241	2,000	3,750	1,750	Higher cost due to CVOC personnel
60	330	PHONE/RADIO	6105	2,018	3,850	3,850		
60	330	RENTS/LEASES	6107	691	2,300	2,300		
60	330	MAINT VEHICLES	6109	869	2,500	2,500		
60	330	PETROLEUM PROD	6110	1,397	2,700	2,700		
60	330	MAINT OF EQUIP	6111	16,403	52,000	52,000		
60	330	INS/SURETIES	6113	16,187	22,500	22,500		
60	330	PROF SERVICES	6201		0	0		
60	330	CONTRACT SERVICES	6202	29,469	98,750	87,500	-11,250	Reallocation of expense Moved IT services from contract services
60	330	IT SERVICES	61040	0	0	6,500	6,500	
60	330	ADMIN SERVICES	6203	119,000	238,000	238,000		
60	330	BAD DEBT	6500	0	10,000	10,000		
60	330	VEHICLES	7005	18,192	18,334	18,334		
60	330	OTHER EQUIPMENT	7006	0	0	0		
60	330	CHARLES STREET	8016	0	0	0		
60	330	TRANSFERS-OUT - Depre	8505	222,418	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 REPLACEMENT	8506	1,125	2,250	2,250		
330	SEWER OPERATIONS			574,814	1,201,597	1,201,597		
60	350	REGULAR SALARIES	5001	33,147	55,963	60,663	4,700	Higher cost due to cash outs
60	350	OVERTIME	5003	0	5,200	3,000	-2,200	Comp time captured in regular salaries
60	350	P.E.R.S.	5110	10,865	14,554	14,554		
60	350	MEDICAL INS.	5120	8,527	19,031	18,931	-100	Reallocation of expenses
60	350	UNEMPLOYMENT INS	5130	0	412	512	100	Higher cost
60	350	WORKER'S COMP	5140	0	8,514	8,514		
60	350	LIFE INS	5150	234	556	556		
60	350	DENTAL INS	5160	1,054	2,319	2,319		
60	350	MEDICARE TAX	5170	469	887	887		
60	350	DEF COMP	5175	138	360	360		
60	350	OFFICE SUPPLIES	6001	142	800	1,800	1,000	Higher cost
60	350	POSTAGE	6003	55	500	500		
60	350	DUES/PUBLICATIONS	6004	0	17,000	19,000	2,000	Higher costs for permits
60	350	TRAVEL/MEETINGS	6005	778	2,000	2,000		
60	350	DEPT SUPPLIES	6101	5,880	22,000	21,000	-1,000	Moved to office supplies

60	350	SMALL TOOLS	6102	329	2,500	2,500		
60	350	UNIFORM/CLTH EXP	6103	1,892	3,500	1,900	-1,600	Higher cost due to CVOC personnel
60	350	PHONE/RADIO	6105	2,030	4,000	4,000		
60	350	UTILITIES	6106	54,089	162,000	162,000		
60	350	RENTS/LEASES	6107	815	2,750	2,750		
60	350	MAINT BLG/GRD	6108	893	3,800	3,800		
60	350	MAINT VEHICLES	6109	0	1,500	3,500	2,000	Higher cost
60	350	PETROLEUM PROD	6110	2,049	4,000	4,000		
60	350	MAINT OF EQUIP	6111	24,621	15,000	30,000	15,000	Higher cost for Pump #1 & #2
60	350	INS/SURETIES	6113	16,187	22,500	22,500		
60	350	SLUDGE REMOVAL	6117	17,274	67,000	67,000		
60	350	ENVIOR MONITOR	6118	6,627	30,000	20,000	-10,000	Reallocation of expenses
60	350	PROF SERVICES	6201		0	0		
60	350	CONTRACT SERVICES	6202	4,603	35,000	25,100	-9,900	Reallocation of expenses
60	350	INTEREST EXPENSE	6350		0	0		
60	350	INTEREST EXPENSE - SRL	6353		0	0		
60	350	IMP OTHR TN BLD	7003	0	0	0		
60	350	VEHICLES	7005	18,192	18,333	18,333		
60	350	TRANSFER OUT	8505	722,726	1,445,450	1,445,450		
60	350	TRANSFER OUT	8505	145,210	290,420	290,420		
60	350	WWTP OPERATIONS		1,078,826	2,257,849	2,257,849		
60	TOTAL EXPENSES			1,653,640	3,459,446	3,459,446		
60	NET (REVENUE vs EXPENSES)			178,418	177,754	177,754		

FUND 61 - SEWER FIXED ASSET REPLACEMENT

61		INTEREST EARNED	4601	3,878	1,000	1,000		
61		SEWER CONNECTION CHARGES	4809	0	1,500	1,500		
61		TRANSFERS-IN	4999	222,418	444,836	444,836		
61	TOTAL REVENUE			226,296	447,336	447,336		
61	NET (REVENUE vs EXPENSES)			226,296	447,336	447,336		

FUND 62 - SEWER DEVELOPER IMPACT FEE

62		INTEREST EARNED	4601	1,433	400	400		
62		DEVELOPMENT IMPACT FEES	4604	0	357,630	165,060	-192,570	Development moving slower than expected
62	TOTAL REVENUE			1,433	358,030	165,460		
62	800	TULLY ROAD PROJECT	8047	0	0	0		
62	TOTAL EXPENSES			0	0	0		
62	NET (REVENUE vs EXPENSES)			1,433	358,030	165,460		

FUND 66 - WWTP EXPANSION

66		INTEREST EARNED	4601	5,653	3,000	3,000		
66		MISC. FEES & CHARGES	4829	0	0	0		
66		TRANSFER	4998	722,726	1,445,450	1,445,450		
66		TRANSFER	4999	145,210	290,420	290,420		
66	TOTAL REVENUE			873,589	1,738,870	1,738,870		
66	800	INTEREST EXPENSE	6350	74,014	145,226	145,226		
66	800	INTEREST EXPENSE	6353	0	145,194	145,194		
66	TOTAL EXPENSES			74,014	290,420	290,420		

NET (REVENUE vs EXPENSES)

799,575	1,448,450	1,448,450
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FUND 69 - LOCAL TRANSPORTATION (Non Motorized)

69	LTF ALLOCATION - Non Mot	4716	0	5,311	5,311
69	TOTAL REVENUE		0	5,311	5,311
69	700 CONTRACT SERVICE	6202	0	5,000	5,000
69	TOTAL EXPENSES		0	5,000	5,000
NET (REVENUE vs EXPENSES)			0	311	311

FUND 70 - LOCAL TRANSPORTATION (LTF)

70	INTEREST	4601	132	0	0
70	TOTAL REVENUE		132	0	0
70	700 UTILITIES	6106	10,236	20,000	20,000
70	700 FOX	8018	1,066	0	19,414
70	700 HUGHSON AVE	80XX	0	0	0
70	TOTAL EXPENSES		11,302	20,000	39,414
NET (REVENUE vs EXPENSES)			-11,170	-20,000	-39,414

19,414 Fox Road expenses paid in FY17-18

FUND 71 - TRANSPORTATION

71	GRANT - RSTP	4757	4,387	19,618	19,618
71	GRANT - ATP	4762	47,908	68,356	68,356
71	GRANT - RSTP	47XX	0	100,000	100,000
71	TOTAL REVENUE		52,295	187,974	187,974
71	800 FOX ROAD	8018	15,371	0	19,552
71	800 WHITMORE AVENUE	8053	9,521	100,000	100,000
71	TOTAL EXPENSES		24,892	100,000	119,552
71	NET (REVENUE vs EXPENSES)		27,403	87,974	68,422

19,552 Fox Road expenses paid in FY17-18

FUND 72 - MEASURE L - LOCAL ROADS FIRST

72	MEASURE L TAX	4XXX	0	275,000	275,000
72	TOTAL REVENUE		0	275,000	275,000
72	800 HUGHSON AVENUE	80XX	24,547	125,000	125,000
72	800 SANTA FE OVERLAY	8056	11,369	150,000	150,000
72	TOTAL EXPENSES		35,916	275,000	275,000
72 NET (REVENUE vs EXPENSES)			-35,916	0	0

FUND 80 - WATER

80	INTEREST EARNED	4601	472	500	500
80	2 WATER SVC.- SINGLE FAMILY	4801	280,319	0	0
80	4 WATER SVC.- DUPLEXES	4801	5,780	0	0
80	6 WATER SVC.- TRIPLEXES	4801	14,962	0	0
80	8 WATER SVC.- FOUR-PLEXES	4801	193,399	0	0
80	10 WATER SVC.- HOUSING AUTHORITY	4801	17,668	0	0
80	12 WATER SVC.- APARTMENTS	4801	242,318	0	0

80	14	WATER SVC.- MOBILE HOME PARKS	4801	5,801	0	0		
80	16	WATER SVC.- PERS. HEALTH SVCS.	4801	1,202	0	0		
80	18	WATER SVC.- PHARMACY & BANK	4801	2,134	0	0		
80	20	WATER SVC.- INST. & CIVIC	4801	5,181	0	0		
80	22	WATER SVC.- PROFESSIONAL SVCS.	4801	8,605	0	0		
80	24	WATER SVC.- RETAIL VENDORS	4801	5,258	0	0		
80	26	WATER SVC.- COMMERCIAL/INDUST	4801	22,037	0	0		
80	30	WATER SVC.- RESTAURANTS	4801	2,069	0	0		
80	32	WATER SVC.- DRIVE-IN/QUICKFOOD	4801	755	0	0		
80	34	WATER SVC.- CONVENIENCE MART	4801	1,100	0	0		
80	36	WATER SVC.- MAJOR FOOD MARKETS	4801	1,298	0	0		
80	42	WATER SVC.- CHURCHES	4801	8,284	0	0		
80	44	WATER SVC.- SCHOOLS	4801	109,163	0	0		
80	46	WATER SVC.- METERED SERVICE	4801	749	0	0		
80	50	WATER SVC.- AUTO SERVICE	4801	424	0	0		
80		WATER SERVICE	4801	0	1,512,000	1,512,000		
80		WATER MISC INCOME	4805	140	0	0		
80		RECONNECTION FEE	4802	7,007	12,000	12,000		
80	TOTAL REVENUE			936,125	1,524,500	1,524,500		
80	340	REGULAR SALARIES	5001	96,714	177,154	177,154		
80	340	OVERTIME	5003	88	10,400	10,400		
80	340	P.E.R.S.	5110	35,554	45,370	45,370		
80	340	MEDICAL INS.	5120	21,869	49,799	49,799		
80	340	UNEMPLOYMENT INS	5130	142	1,406	1,706	300	Higher costs
80	340	WORKER'S COMP	5140	0	18,805	18,805		
80	340	LIFE INS	5150	594	1,841	1,841		
80	340	DENTAL INS	5160	2,405	5,534	5,534		
80	340	MEDICARE TAX	5170	1,243	2,720	2,720		
80	340	DEF COMP	5175	324	1,281	1,281		
80	340	OFFICE SUPPLIES	6001	203	1,500	1,500		
80	340	POSTAGE	6003	4,722	8,000	8,000		
80	340	DUES/PUBLICATIONS	6004	-2,409	27,000	25,000	-2,000	Reallocation of expenses
80	340	TRAVEL/MEETINGS	6005	696	2,000	4,000	2,000	Add'l cross training of personnel
80	340	DEPT SUPPLIES	6101	16,974	30,000	30,000		
80	340	SMALL TOOLS	6102	227	4,800	4,800		
80	340	UNIFORM/CLTH EXP	6103	1,574	3,200	4,400	1,200	Higher cost due to CVOC personnel
80	340	ADVERTISING	6104	173	1,500	1,500		
80	340	PHONE/RADIO	6105	1,791	3,350	3,350		
80	340	UTILITIES	6106	61,274	120,000	120,000		
80	340	RENTS/LEASES	6107	815	2,750	2,750		
80	340	MAINT VEHICLES	6109	869	1,000	1,000		
80	340	PETROLEUM PROD	6110	1,490	3,000	3,000		
80	340	MAINT OF EQUIP	6111	1,633	26,500	26,500		
80	340	INS/SURETIES	6113	19,425	27,000	27,000		
80	340	IT SERVICES	61040	0	0	5,700	5,700	Moved from contract services
80	340	CONTRACT SERVICES	6202	46,789	101,000	95,300	-5,700	Moved to IT services
80	340	ADMIN SERVICES	6203	82,000	164,000	164,000		
80	340	INTEREST EXPENSE	6350	22,700	44,312	44,312		
80	340	INTEREST EXPENSE	6350	0	1,406	1,406		
80	340	BAD DEBT	6500	0	2,000	2,000		
80	340	VEHICLES	7005	18,192	18,333	18,333		
80	340	OTHER EQUIPMENT	7006	11,619	20,000	20,000		
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			544,932	1,117,443	1,118,943		
80	NET (REVENUE vs EXPENSES)			391,193	407,057	405,557		

FUND 81 - WATER DEVELOPMENT FEE

81	DEVELOPMENT IMPACT FEES	4604	0	98,878	45,636
81	WATER ARRA GRANT/MISC	4805	0	0	0
81	TOTAL REVENUE		0	98,878	45,636
81	800 CONTRACT SERVICES	6202	0	0	0
81	TOTAL EXPENSES		0	0	0
	NET (REVENUE vs EXPENSES)		0	98,878	45,636

-53,242 Development moving slower than expected

FUND 82 - WATER FIXED ASSET REPLACEMENT

82	INTEREST EARNED	4601	1,035	2,200	2,200
82	STATE REVOLVING FUND	4751	195,219	5,000,000	5,000,000
82	TRANSFERS-IN	4999	92,742	185,482	185,482
82	TOTAL REVENUE		288,996	5,187,682	5,187,682
82	800 WELL #9	8048	9,978	8,327,753	8,327,753
82	TOTAL EXPENSES		9,978	8,327,753	8,327,753
82	NET (REVENUE vs EXPENSES)		279,018	-3,140,071	-3,140,071

FUND 88 - PUBLIC WORKS STREET PROJECTS - CDBG

88	GRANT	4760	0	355,000	355,000
88	TRANSFER	4999	0	0	0
88	TOTAL REVENUE		0	355,000	355,000
88	800 2ND STREET SIDEWALK	8054	28,697	355,000	355,000
88	TOTAL EXPENSES		28,697	355,000	355,000
88	NET (REVENUE vs EXPENSES)		-28,697	0	0

FUND 90 - GARBAGE/REFUSE

90	GARBAGE SERVICE	4812	251,618	495,000	495,000
90	TOTAL REVENUE		251,618	495,000	495,000
90	380 DEPT SUPPLIES	6101	154	0	155
90	380 FRANCHISE FEE	6116	20,126	39,600	39,600
90	380 CONTRACT SERVICES	6202	192,785	455,400	455,400
90	TOTAL EXPENSES		213,065	495,000	495,155
90	NET (REVENUE vs EXPENSES)		38,553	0	-155

155 Blue bags

FUND 95 - 1994 CDBG HOUSING REHAB 94-STBG-799

95	INTEREST EARNED	4601	226	200	200
95	PROGRAM INCOME	4739	522	1,000	1,000
95	TOTAL REVENUE		748	1,200	1,200
95	901 CONTRACT SERVICES	6202	0	0	0
95	TOTAL EXPENSES		0	0	0
95	NET (REVENUE vs EXPENSES)		748	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	207	150	150
97		LOAN REPAYMENTS	4739	404	2,000	2,000
97	TOTAL REVENUE			611	2,150	2,150
97	900	ADVERTISING	6104	0	0	0
97	900	CONTRACT SERVICES	6202	20	0	0
97	TOTAL EXPENSES			20	0	0
97	NET (REVENUE vs EXPENSES)			591	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	567	100	100
401	TOTAL REVENUE			567	100	100
401	NET (REVENUE vs EXPENSES)			567	100	100

FUND 801 - WATER TCP123

801		TCP123 FMC SETTLEMENT FUND	4901	0	0	0
801	TOTAL REVENUE			0	0	0
801	341	CONTRACT SERVICES	6202	0	7,500	10,200
801	TOTAL EXPENSES			0	7,500	10,200
801	NET (REVENUE vs EXPENSES)			0	-7,500	-10,200

2,700 Adjusted to actual cost

FUND 100 - LIGHTING & LANDSCAPING

100	Brittany Woods	4150	0	8,060	8,060
100	Central Hughson 2	4152	482	14,614	14,614
100	Feathers Glen	4155	3,189	8,357	8,357
100	Fontana Ranch North	4156	267	16,180	16,180
100	Fontana Ranch South	4157	0	12,776	12,776
100	Rhapsody 1	4158	129	6,794	6,794
100	Rhapsody 2	4159	58	9,146	9,146
100	Santa Fe Estates 1	4160	0	7,260	7,260
100	Santa Fe Estates II	4161	0	6,649	6,649
100	Starn Estates	4162	0	7,689	7,689
100	Sterling Glen III	4163	0	19,121	19,121
100	Sunglow	4164	53	9,679	9,679
100	Walnut Haven III	4165	163	5,962	5,962

100	Transfer In	4999	0	0	0		
100	TOTAL REVENUE		4,341	132,287	132,287		
100	REGULAR SALARIES	5001	12,457	24,323	24,323		
100	P.E.R.S.	5110	1,280	2,559	2,559		
100	MEDICAL INS.	5120	2,918	6,653	6,653		
100	UNEMPLOYMENT INS	5130	0	195	195		
100	WORKER'S COMP	5140	0	3,338	3,338		
100	LIFE INS	5150	105	235	235		
100	DENTAL INS	5160	298	655	655		
100	MEDICARE TAX	5170	130	353	353		
100	Def Comp	5175	68	150	150		
100	Brittany Ut	6420	852	1,350	1,350		
100	Brittany Other	6421	667	3,000	3,000		
100	Central Ut	6426	521	1,200	1,200		
100	Central Other	6427	1,823	4,575	4,575		
100	Feather Ut	6435	427	1,250	1,250		
100	Feather Other	6436	1,901	2,714	6,714	4,000	Higher anticipated cost
100	Fontana: Ut	6438	1,332	3,650	3,650		
100	Fontana: Other	6439	478	8,950	8,950		
100	Fontana: Ut	6441	1,780	3,500	3,500		
100	Fontana: Other	6442	478	4,324	4,324		
100	Rhapso Ut	6444	863	1,438	1,438		
100	Rhapso Other	6445	478	3,519	3,519		
100	Rhapso Ut	6447	1,290	2,770	2,770		
100	Rhapso Other	6448	478	3,175	3,175		
100	Santa F Ut	6450	1,105	2,381	2,381		
100	Santa F Other	6451	1,048	2,797	2,797		
100	Santa F Ut	6453	902	1,878	1,878		
100	Santa F Other	6454	478	2,384	2,384		
100	Starn E Ut	6456	586	1,413	1,413		
100	Starn E Other	6457	1,048	4,586	4,586		
100	Sterling Ut	6459	882	3,272	3,272		
100	Sterling Other	6460	1,620	8,027	7,000	-1,027	Lower anticipated cost
100	Sunglo Ut	6462	712	1,662	1,662		
100	Sunglo Other	6463	762	4,549	4,549		
100	Walnut Ut	6465	802	812	1,900	1,088	Higher anticipated cost
100	Walnut Other	6466	796	2,257	1,700	-557	Lower anticipated cost
100	Transfer Out	8505	4,260	8,520	8,520		
100	TOTAL EXPENSES		45,625	128,414	131,918		
	NET (REVENUE vs EXPENSES)		-41,284	3,873	369		

FUND 200 – BENEFIT ASSESSMENT DISTRICTS

200	Central Hughson 2	4152	160	8,298	8,298		
200	Feathers Glen	4155	0	9,692	9,692		
200	Fontana North	4156	342	16,558	16,558		
200	Fontana South	4157	0	11,288	11,288		
200	Sterling Glen III	4163	0	12,714	12,714		
200	TOTAL REVENUE		502	58,550	58,550		
200	REGULAR SALARIES	5001	5,702	11,082	11,082		
200	P.E.R.S.	5110	600	1,200	1,200		
200	MEDICAL INS.	5120	1,391	3,176	3,176		
200	UNEMPLOYMENT INS	5130	0	87	87		
200	WORKER'S COMP	5140	0	1,565	1,565		
200	LIFE INS	5150	48	108	108		
200	DENTAL INS	5160	132	291	291		
200	MEDICARE TAX	5170	63	161	161		
200	Def Comp	5175	35	75	75		
200	Central Hughson 2	6427	412	950	950		
200	Feathers Glen	6436	970	2,500	2,500		

200	Fontana North	6439	729	1,500	1,500		
200	Fontana South	6442	1,383	2,652	3,500	848	Higher anticipated cost
200	Sterling Glen III	6460	605	1,625	1,625		
200	Transfers	8505	1,068	2,137	2,137		
200	TOTAL EXPENSES		13,138	29,109	29,957		
	NET (REVENUE vs EXPENSES)		-12,636	29,441	28,593		