



**City of Firebaugh
Fiscal Year
2014 – 2015
Budget**

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City of Firebaugh – Directory

City of Firebaugh
1133 "P" Street
Firebaugh, CA 93622
559.659.2043 – Phone
559.659.3412 – Fax
www.ci.firebaugh.ca.us

City Council meets every 3rd Monday of every month at Andrew Firebaugh Community Center 1655 13th Street, Firebaugh, CA 93622.

City Council

Mayor, Chris DeFrancesco.....	Term Expires 2014
Mayor Pro-Tem, Craig Knight	Term Expires 2016
Council Member, Dr. Marcia Sablan	Term Expires 2014
Council Member, Brady Jenkins.....	Term Expires 2016
Council Member, Alfred (Freddy) Valdez.....	Term Expires 2016

Departments

City Manager, Kenneth McDonald	559.659.5907
• citymanager@ci.firebaugh.ca.us	
Finance Director, Pio Martin.....	559.659.5901
• financedirector@ci.firebaugh.ca.us	
Public Works Director, Ben Gallegos	559.659.5905
• publicworks@ci.firebaugh.ca.us	
City Clerk, Rita Lozano	559.659.5904
• deputyclerk@ci.firebaugh.ca.us	
Police Chief, Elsa Lopez	559.659.3051
Fire Chief, John Borboa	559.659.2073

Contract Services

City Attorney, Laurie A. Avedisian-Favini, Lozano Smith, LLP..	559.431.5600
City Engineer, Mario Gouveia, Gouveia Engineering, Inc.....	209.854.3300
City Planner, Karl Schoettler, Collins & Planning Consultants....	559.734.8737
City Building Inspector, Wil Van Ryn.....	559.659.5900
City Auditor, Bryant L. Jolley, CPA.....	559.659.3045

CITY OF FIREBAUGH BUDGET – FISCAL YEAR 2014 -2015

City Manager's Budget Message

Although we have begun the road to recovery, we still have a few more years to turn the City's finances around to a healthy reserve. This has been achieved by the voters' support of the City of Firebaugh's Utility Users Tax (Tax) reform that was very successful at the ballots in July 2014. This reform corrected the past inequity in the tax amounts collected and subjected to refunds. This one element provides the City's General Fund with the required stability to continue to provide the services that our community demands. In addition to our Community, our City's employees continue to work hard and are vital to our success.

To illustrate, the deficit fund balance that has existed in the General Fund has decreased from (\$834,000) in June 2012 to (\$478,000) in June 2013 to an estimated (\$230,000) at June 2014. This continued improvement will allow the General Fund to pay back the borrowed Water/Sewer funds used to balance prior year's deficits. The total amount owed to the City Water/Sewer funds was \$815,000 and is estimated to be repaid in the next three years.

The other fund that has been improving and correcting the prior years' deficit balances is the Airport Fund. The estimate for the current year will bring the June 2013 deficit from (\$6,800) to an estimated deficit of (\$4,500) at June 2014. This deficit is planned to be corrected and balanced in the next three years also.

We will continue to monitor the budget and find savings or additional revenue sources as they become available. We will also analyze and ensure that all operations share in some of the support services the city provides to the different activities and funds the city operates. We will continue to incorporate the remedies previously provided and currently utilized for vehicle replacements, personnel time and rates to balance each funds operation.

City Management has engaged City labor groups in meaningful Meet & Confer negotiations to address solving some of the financial problems the city has faced along with eliminating the furloughs that have been in place and result in a loss of pay by the employees, but has allowed the city to begin a healthy rebuilding for the future.

Respectively Submitted,



Kenneth McDonald, City Manager
July 21, 2014

Total Summary of Funds

	<u>Revenue</u>	<u>Salaries</u>	<u>Expenses</u>	<u>Surplus / (Deficit)</u>
004 - General Fund	2,484,580	1,752,421	600,232	131,927
006 - Public Safety	12,025	-	14,000	(1,975)
008 - Law Enforcement	100,080	73,397	33,918	(7,236)
019 - Asset Forfeits	502	-	-	502
061 -Special Events	95,200	13,018	80,150	2,032
063 - Development Impact Fees	-	-	-	-
073 - Cleep	-	-	3,500	(3,500)
086 - Community Center	52,766	24,680	30,568	(2,482)
016 - State Aid Aviation	41,080	6,920	19,430	14,731
017 - Airport Improvement	-	-	-	-
036 - Water Enterprise	1,648,400	496,880	1,249,582	(98,062)
037 - Water Capital Enterprise	553,000	-	553,000	-
040 - Sewer Enterprise	1,504,500	487,176	1,017,685	(361)
041 - Sewer Capital Enterprise	453,000	-	453,000	-
043 - Light & Landscape	45,050	40,965	21,952	(17,867)
080 - Solid Waste	354,250	33,773	337,290	(16,814)
012 - Gas Tax	118,265	-	117,900	365
025 - Local Transportation Fund	4,854	-	3,000	1,854
028 - Transportation Department Act (TDA)	219,150	89,777	67,506	61,867
033 - Measure C-1	115,034	56,888	39,314	18,832
034 -Measure C-2	4,028	-	-	4,028
035 - Measure C-3	131,372	-	64,061	67,311
067 - Gas Tax	81,110	67,003	15,042	(935)
Totals	8,018,246	3,142,898	4,721,129	154,218

General Fund Summary

<u>Description</u>	<u>Amount</u>	<u>Percentage</u>
<u>General Fund Revenue</u>		
Taxes	206,230	8.30%
Plan / Building Permits	78,400	3.15%
Business License	30,000	1.21%
Police Fines	102,000	4.10%
VLF & Triple Flip	794,000	31.95%
Sales Tax	650,000	26.16%
UUT PGE & Phone	324,000	13.04%
Police Services	130,900	5.27%
Miscellaneous	17,750	0.71%
Fire Aid	19,800	0.80%
SB 90 State Programs	12,000	0.48%
<u>Franchise Fee</u>	<u>120,000</u>	<u>4.83%</u>
Total	2,485,080	100.00%

<u>General Fund Salaries</u>		
Parks Salaries	19,969	1.14%
Sr. Citizens	23,093	1.32%
Administration	79,991	4.56%
Police	1,572,026	89.71%
Fire	4,600	0.26%
Building	20,991	1.20%
Public Works	10,760	0.61%
<u>Plan & Zoning</u>	<u>20,991</u>	<u>1.20%</u>
Total	1,752,421	100.00%

<u>General Fund Expense</u>		
Parks Salaries	56,514	9.41%
Sr. Citizens	10,260	1.71%
Elected Officials	4,000	0.67%
Administration	66,538	11.08%
Police	215,768	35.92%
Fire	145,221	24.17%
Code Enforcement	480	0.08%
Building	43,538	7.25%
Public Works	28,464	4.74%
<u>Plan & Zoning</u>	<u>29,948</u>	<u>4.99%</u>
Total	600,732	100.00%

<u>General Fund Salaries & Expense</u>		
Parks Salaries	76,483	3.25%
Sr. Citizens	33,353	1.42%
Elected Officials	4,000	0.17%
Administration	146,530	6.23%
Police	1,787,793	75.97%
Fire	149,821	6.37%
Code Enforcement	480	0.02%
Building	64,529	2.74%
Public Works	39,224	1.67%
<u>Plan & Zoning</u>	<u>50,939</u>	<u>2.16%</u>
Total	2,353,153	100.00%

General Total Revenue	2,485,080
General Fund Total	
Salaries & Expenses	2,353,153
Net Revenue / (Loss)	131,927
	5.31%

General Fund Detail of Revenue, Salaries, and Maintenance & Operations

<u>Revenue Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 thru 05/31</u>	<u>Budget FY2014-15</u>
		2014	05/31	
3001 Current Yr. Secured	154,043.72	168,000.00	151,219.53	130,000.00
3002 Current Yr. Unsecured	15,638.32	22,000.00	22,086.11	23,000.00
3004 Prior Yr. Unsecured	221.03	400.00	724.01	400.00
3007 C.Y. Supplement Secured	3,116.38	3,000.00	7,649.87	7,500.00
3008 C.Y. Supplement Unsecured	-	-	28.16	30.00
3009 Prior Year Supplement	-	-	197.80	200.00
3010 Interest Received on Property Taxes	-	-	75.15	100.00
3011 Real Property Transferred Tax	4,822.99	5,200.00	1,780.36	2,000.00
3013 Homeowners Prop Tax Relief	6,087.27	3,000.00	2,818.56	3,000.00
3014 Tax Increment Pas Through	20,675.95	75,000.00	24,918.31	40,000.00
3101 Animal Licenses	1,857.33	1,300.00	758.00	1,300.00
3102 Construction & Bldg. Permits	86,575.60	26,000.00	160,384.94	30,000.00
3103 Business License	44,039.83	37,000.00	30,200.00	30,000.00
3106 Plan Check Fees	30,298.14	27,000.00	55,939.20	35,000.00
3108 Seismic Fee	72.49	260.00	1,227.71	1,200.00
3109 Mechanical Permit	-	-	235.80	200.00
3110 Plumbing Permit	-	-	456.90	500.00
3111 Reroof Tear Off	-	-	475.35	500.00
3112 Grading Permit	-	-	396.00	500.00
3113 Planning Fee	-	-	2,320.00	2,500.00
3114 Engineering Fee	-	-	1,585.26	1,500.00
3115 Encroachment Fee	-	-	2,000.00	1,000.00
3201 Motor Vehicle Fines	45,350.23	39,000.00	55,680.88	55,000.00
3202 Criminal Fines	3,741.53	4,000.00	1,093.22	2,000.00
3204 Highway Motor Vehicle Fee	4,731.80	4,200.00	3,306.59	4,000.00
3301 Interest Income	2,241.44	306.00	343.41	300.00
3401 St Motor Veh in Lieu Tax	620,505.78	760,000.00	790,739.35	790,000.00
3402 Sales Tax	624,411.14	650,000.00	547,425.70	650,000.00
3403 Franchise Fees	111,638.84	120,000.00	101,656.58	120,000.00
3404 Utility User Tax PGE	518,943.25	300,000.00	536,169.35	300,000.00
3405 Utility User Tax Telephone	27,939.29	23,500.00	23,738.02	24,000.00
3406 Hotel/Motel Tax (4%)	4,846.88	5,000.00	7,553.08	5,000.00
3407 UUT Refund Allow	(122,047.08)	-	(2,528.69)	-
3408 Tobacco Retail Permit Fee	1,836.67	1,900.00	1,520.00	1,900.00
3501 Zoning/Planning Fees	3,633.33	2,500.00	4,825.00	5,000.00
3507 Street Sweeping HWY 33	8,532.84	-	3,247.75	-
3523 Abandoned Vhcile Abatement	2,946.33	3,000.00	248.00	750.00
3524 Live Scan Fees	4,256.33	2,000.00	2,770.00	3,000.00
3525 Special Police Services	10,134.61	2,145.00	-	-
3526 PD Reserve Training Fund	1,906.74	1,500.00	1,295.48	900.00
3527 Police Reserve Wage Reimb	25,895.01	30,000.00	21,518.86	17,000.00
3528 State of California P.O.S.T.	348.62	500.00	2,241.96	2,000.00
3529 Emergency Response FeePolice	3,277.20	200.00	3,632.78	4,000.00
3531 Parking Violations	13,084.19	32,000.00	10,730.00	15,000.00
3533 CHP Release	26,263.19	36,000.00	32,084.70	30,000.00
3534 Fire Dept./Instant Aide	19,366.67	19,800.00	-	19,800.00
3535 SB 90 State Mandated Programs	15,371.33	-	4,209.00	12,000.00
3539 FMAAA/Nutrition	5,794.23	4,500.00	4,191.00	4,500.00
3540 Senior Citizens Meal Donation	1,866.47	2,000.00	1,160.50	1,000.00
3541 Senior Center Fund Raising	1,056.40	1,500.00	1,532.59	-
3542 Lease of City Property	39,786.67	3,000.00	1,750.00	-
3546 Miscellaneous Revenue	33,142.34	750.00	21,170.18	1,000.00
3568 Facilities Rental	3,414.66	7,500.00	2,640.00	2,000.00
3569 Administrative Citation	1,430.37	1,000.00	335.00	500.00
3570 Bad Debts	(8,784.77)	-	(95,006.60)	-
3572 Police Copy of Documents	1,289.17	3,500.00	3,062.00	3,500.00
3573 Municipal Code Violation	1,611.67	3,500.00	150.00	1,500.00
3574 Police Service & Dispatch	23,202.12	87,500.00	78,255.70	98,500.00
3661 Reimbursements/Refunds	67,145.07	-	14,142.55	-
3662 OJP Vest Reimbursement	-	1,200.00	-	-
Total Revenue	2,517,559.64	2,521,661.00	2,654,360.96	2,484,580.00

General Fund Detail of Revenue, Salaries, and Maintenance & Operations

<u>Expense</u>	<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 thru</u>	<u>Budget FY 2014-15</u>
			2014	05/31	
1000 Salaries		782,754.1	715,503.0	676,259.9	718,952.5
1001 Dispatchers Wages		167,215.1	177,242.0	167,717.9	188,173.2
1002 Wages/Mechanic, Janitor		24,077.2	22,714.0	22,395.7	32,550.2
1003 PD Holiday Pay		-	-	-	-
1004 Reserve Wages		18,065.2	15,000.0	28,146.5	21,409.0
1005 Overtime		25,536.3	17,700.0	23,368.7	28,708.0
1006 PD OT Special Events		3,997.5	4,000.0	5,971.9	8,991.3
1007 Dispatchers OT		1,914.4	3,500.0	2,553.2	2,557.2
1008 PD DT-DUI / Avoid		1,029.9	1,000.0	1,196.5	1,448.6
1009 PD OT-DUI / Avoid		8,229.7	15,000.0	12,721.2	11,270.4
1010 FICA		83,070.2	73,373.0	69,486.5	82,349.2
1011 Health Insurance		261,829.3	209,491.0	178,266.6	199,799.7
1013 Parks PERS Retirement		301,909.5	279,090.0	292,294.4	372,349.2
1014 State Unemployment Insurance		11,300.6	2,500.0	4,621.5	-
1015 Workers Compensation		40,235.3	40,750.0	74,732.2	74,563.0
1016 Uniform Expense		10,553.5	10,300.0	8,461.9	9,300.0
Total Salaries & Benefits		1,741,717.6	1,587,163.0	1,568,194.5	1,752,421.3
2001 Office Supplies		4,391.9	4,700.0	2,726.1	4,200.0
2002 Computer Supplies		595.6	1,200.0	-	-
2004 Printing & Binding		781.9	1,600.0	991.6	1,000.0
2005 Postage & Ship		3,932.9	2,550.0	2,200.0	2,600.0
2006 Medical Supply		311.7	1,350.0	621.9	550.0
2007 Site / Program Supplies		175.5	200.0	82.2	-
2008 Janitorial Supplies		7,595.4	6,750.0	4,956.6	5,200.0
2009 Operational		16,346.0	10,050.0	10,833.2	11,820.0
2010 Range Supplies		1,001.1	1,000.0	1,004.0	1,500.0
2011 Protect Clothing		4,260.1	1,400.0	843.3	1,200.0
2013 Gas, Oil, Lube		60,995.3	53,000.0	45,382.3	48,500.0
2014 Tires, Batteries & Accessories		4,316.6	7,350.0	3,953.1	6,500.0
2016 Safety Equipment		1,587.9	1,500.0	815.5	1,000.0
2017 Chemicals		1,521.5	1,900.0	966.6	1,800.0
2501 Advertisement		5,149.9	3,000.0	1,391.0	2,200.0
2502 Insurance		27,700.4	41,700.0	48,331.6	47,176.4
2503 Dues/Fees		11,924.0	8,450.0	8,902.8	8,960.0
2504 Reg/Tuition		2,560.4	2,650.0	7,610.9	5,700.0
2505 Trans & Travel		4,465.1	1,750.0	353.5	1,200.0
2506 Meeting Expense		12,069.1	500.0	507.2	750.0
2511 Volunteer Fund		867.6	10,500.0	-	10,500.0
2517 Booking Fees		344.8	-	-	-
2518 State Lab Use.		4,485.7	4,100.0	2,569.0	4,100.0
2523 Telephone		29,401.1	20,500.0	17,330.1	15,375.0
2525 Radios and Pagers		3,488.2	3,000.0	74.6	1,000.0
2526 Electricity/Gas		61,776.6	57,200.0	36,183.6	44,350.0
2532 Miscellaneous		2,124.4	2,200.0	1,012.4	800.0
2533 Property Taxes		2,354.5	5,100.0	747.1	800.0
2536 Environmental Mandates		932.0	800.0	754.0	-
2539 Internet Access		4,157.7	3,175.0	5,523.5	7,800.0
2540 County Access		1,814.9	1,900.0	1,603.4	1,900.0
2542 PAL Supplies & Expense		(133.9)	-	(451.6)	-
2551 Live Scan Expense		2,346.0	1,700.0	1,263.4	2,000.0
2552 Refunds/Reimb.		2,336.4	-	-	-
2553 Vehicle Abatement Program		113.9	200.0	96.9	200.0
3001 Small Tools		9,132.4	2,300.0	1,915.8	800.0
3002 Rent/Lease Equip		8,916.7	6,850.0	4,582.9	2,675.0
3011 R&M Vehicle		18,830.7	18,150.0	13,391.4	13,600.0
3012 Repair Equip		12,276.9	5,250.0	4,875.0	6,250.0
3013 Repair Facility		15,259.2	21,200.0	20,743.7	20,700.0
3014 Facility Maintenance		13,710.4	-	391.6	-
3025 Strom Drain Repair		2,829.0	5,000.0	1,685.9	4,000.0

General Fund Detail of Revenue, Salaries, and Maintenance & Operations

<u>Expense Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 thru</u>	<u>Budget FY 2014-15</u>
		2014	05/31	
3303 Computer Repair	854.8	-	-	-
3501 Audit Fees	5,562.7	6,000.0	10,560.0	8,000.0
3502 Administration Attorney Fee's	55,939.7	30,000.0	16,352.9	13,500.0
3503 City Elections	3,650.0	25,000.0	7,804.7	4,000.0
3504 C/W Service Fee	1,547.0	1,800.0	1,405.4	500.0
3506 Engineering	76,895.1	29,000.0	9,425.8	10,240.0
3507 Inspection	635.8	27,000.0	33,172.8	30,000.0
3508 Planning Fee's	10,422.1	-	-	-
3509 Other Cost	3,014.8	450.0	111.1	150.0
3510 Animal Control	5,161.4	4,000.0	3,198.0	4,000.0
3512 Parking Violation	2,776.8	3,000.0	1,812.5	1,700.0
3513 Other Services	78,618.9	53,950.0	57,847.1	47,700.0
3514 Service Agreements	1,367.7	600.0	461.7	-
3515 Comp Service Agreements	20,043.8	9,500.0	12,971.9	10,750.0
3518 Pest Control	1,745.4	1,600.0	937.6	1,415.0
3519 Bank Charges	2,275.5	1,800.0	774.1	1,000.0
3525 Plan Check Fees	0.1	3,000.0	446.4	-
3542 Program Meals	270.9	500.0	680.6	500.0
5000 Capital Outlay	33,330.7	29,056.0	29,056.3	29,056.3
5002 Equipment	1,557.1	-	-	-
5003 Equip. purchase	426.7	-	-	-
5005 Computer	2,532.4	-	-	27,505.0
5014 Armor Vest	704.3	1,500.0	-	1,500.0
5035 Vehicle/Equipment	-	120,109.0	-	120,009.0
Total Expenses	678,381.0	669,590.0	443,784.4	600,231.7
Total Salaries & Expenses	2,420,098.6	2,256,753.0	2,011,979.0	2,352,653.1

General Fund Budgets

- Parks Department
- Senior Citizens
- Elected Officials
- Administration
- Police Department
- Fire Department
- Code Enforcement
- Building & Inspections
- Public Works
- Plan and Zoning
- Public Safety
- Law Enforcement
- Assets Forfeit
- Firebaugh Harvest Festival (Special Events)
- Development Impact Fees
- CLEEP
- Community Center

FUND #: 004 Parks

<u>Expense Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
4080 1000 Parks Salaries	20,633	7,815	11,269	11,720
4080 1005 Parks Overtime	1,949	1,200	177	516
4080 1010 Parks Fica	1,838	598	953	936
4080 1011 Parks Health Ins	9,300	2,863	3,182	3,503
4080 1013 Parks PERS Retirement	4,521	1,881	1,939	2,493
4080 1014 Parks St Unemployment	1,187	1,000	3,331	
4080 1015 Parks Workers Comp	1,017	1,000	786	800
4080 1016 Parks Uniform Expense	134	300	-	-
Total Salaries	40,580	16,657	21,637	19,969
Percentage Increase / - Decrease		-53.78%	29.90%	
Dollar Amount Increase / (Decrease)		(19,379.71)	4,980.10	
4080 2008 Parks Janitorial Supplies	1,475	2,000	2,060	2,000
4080 2011 Parks Protect Clothing	50	100	19	100
4080 2013 Parks Gas, Oil, Lube	2,218	2,000	1,504	2,000
4080 2014 Parks Tires, Batt, Ac	759	1,000	198	1,000
4080 2017 Parks Chemicals	1,018	1,900	967	1,800
4080 2502 Parks Insurance	6,506	5,500	3,289	4,079
4080 2504 Parks Reg/Tuition	-	400	-	200
4080 2523 Parks Telephone	219	350	60	-
4080 2526 Parks Electricity/Gas	36,168	27,000	12,216	18,000
4080 2532 Parks Miscellaneous	433	300	78	200
4080 2533 Parks Property Taxes	-	-	241	250
4080 2539 Parks Internet Access	43	-	37	-
4080 3001 Parks Small Tools	766	600	604	600
4080 3002 Parks Rent/Lease Equip	1,365	1,300	70	1,300
4080 3011 Parks R&M Vehicle	700	1,000	788	1,100
4080 3012 Parks Repair Equip	4,589	3,000	1,658	3,000
4080 3013 Parks Repair Facility	9,404	15,000	10,145	15,000
4080 3014 Parks Facility Maintenance	9,818	-	133	-
4080 3506 Parks Engineering	395	1,000	71	-
4080 3513 Parks Other Services	1,027	850	-	500
4080 3514 Parks Service Agreements	-	-	(104)	-
4080 3515 Parks Comp Service Agreements	(0)	-	-	-
4080 3518 Parks Pest Control	103	200	78	-
4080 5035 Parks Vehicle/Equipment	-	5,385	-	5,385
4080 7000 Parks Transfer Out	17,567	-	-	-
Total Expenses	94,623	68,885	34,111	56,514
Percentage Increase / - Decrease		23.78%	-50.48%	
Dollar Amount Increase / (Decrease)		13,233.44	(34,774.05)	
Total Salaries & Expenses	135,203	85,542	55,748	76,483
Percentage Increase / - Decrease		-6.70%	-34.83%	
Dollar Amount Increase / (Decrease)		(6,146.27)	(29,793.95)	

FUND #: 004 Senior Citizens

<u>Expense Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
4095 1000 Senior Citizens Salaries	24,219	8,507	9,276	9,725
4095 1002 Senior Citizens Wages/Other	7,633	2,857	2,575	3,435
4095 1005 Senior Citizens Overtime	149	-	102	224
4095 1010 Senior Citizens Fica	2,296	869	890	1,024
4095 1011 Senior Citizens Health Ins	7,423	4,046	3,923	4,341
4095 1013 Senior Citizens PERS Retirement	5,758	688	3,012	3,440
4095 1014 Senior Citizens St Unemployment	421	-	-	-
4095 1015 Senior Citizens Workers Comp	1,220	250	193	903
Total Salaries	49,118	17,217	19,971	23,093
Percentage Increase / - Decrease		-50.81%	16.00%	
Dollar Amount Increase / (Decrease)		(17,786.41)	2,754.18	
4095 2001 Senior Citizens Office Supplies	364	250	15	100
4095 2002 Senior Citizens Computer Supplies	(0)	-	-	-
4095 2006 Senior Citizens Medical Supply	32	50	-	50
4095 2007 Senior Citizens Site/Prig Sy.	176	200	82	-
4095 2008 Senior Citizens Janitorial Supplies	517	250	535	500
4095 2009 Senior Citizens Operational	1,371	800	735	200
4095 2502 Senior Citizens Insurance	-	-	611	1,136
4095 2504 Senior Citizens Reg/Tuition	40	50	-	-
4095 2505 Senior Citizens Trans & Travel	88	100	72	100
4095 2506 Senior Citizens Meeting Expense	15	-	-	-
4095 2523 Senior Citizens Telephone	1,522	1,600	1,574	1,000
4095 2526 Senior Citizens Electricity/Gas	5,073	5,000	3,474	4,000
4095 2532 Senior Citizens Miscellaneous	261	500	233	100
4095 2539 Senior Citizens Internet Access	-	-	24	-
4095 2552 Senior Citizens Refunds/Reimb.	24	-	-	-
4095 3012 Senior Citizens Repair Equip	9	-	-	-
4095 3013 Senior Citizens Repair Facility	1,325	500	755	500
4095 3014 Senior Citizens Facility Maintenance	182	-	63	-
4095 3502 Senior Citizens Attorney Fee's	-	-	322	-
4095 3513 Senior Citizens Other Services	363	100	-	-
4095 3514 Senior Citizens Service Agreement	399	600	566	-
4095 3515 Senior Citizens Computer	-	-	91	-
4095 3518 Senior Citizens Pest Control	510	500	269	570
4095 3542 Senior Citizens Program Meals	271	500	681	500
4095 5035 Senior Citizens Vehicle/Equipment	-	1,504	-	1,504
Total Expenses	12,615	12,504	10,100	10,260
Percentage Increase / - Decrease		17.96%	-19.23%	
Dollar Amount Increase / (Decrease)		1,903.76	(2,404.46)	
Total Salaries & Expenses	61,733	29,721	30,071	33,353
Percentage Increase / - Decrease		-34.83%	1.18%	
Dollar Amount Increase / (Decrease)		(15,882.65)	349.72	

FUND #: 004 Elected Officials

<u>Expense Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE 2014</u>	<u>Actual FYE 2014 Thru 05/31</u>	<u>Budget FY 2014-15</u>
4099 1011 Elected Official Health Ins	4,257	-	-	-
4099 1010 Elected Official Fica	12	-	-	-
4099 1011 Elected Official Health Ins	13,612	-	-	-
4099 2001 Elected Official Office Supplies	74	-	-	-
4099 2505 Elected Official Trans & Travel	33	-	-	-
4099 2506 Elected Official Meeting Expense	16	-	-	-
4099 3503 Elected Official City Elections	3,650	25,000	7,805	4,000
4099 3513 Elected Official Other Services	156	-	-	-
Total Expenses	21,810	25,000	7,805	4,000
Percentage Increase / - Decrease		196%	-68.78%	
Dollar Amount Increase / (Decrease)		16,564.41	(17,195.35)	
 Total Salaries & Expenses	 21,810	 25,000	 7,805	 4,000
Percentage Increase / - Decrease		196.36%	-68.78%	
Dollar Amount Increase / (Decrease)		16,564.41	(17,195.35)	

FUND #: 004 Administration

<u>Expense Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE 2014</u>	<u>Actual FYE 2014 Thru 05/31</u>	<u>Budget FY 2014-15</u>
4100 1000 Administration Salaries	73,663	45,757	39,477	48,160
4100 1002 Administration Wages/Other	2,137	2,857	2,575	3,435
4100 1005 Administration Overtime	773	1,000	492	77
4100 1010 Administration Fica	4,403	5,151	3,371	3,953
4100 1011 Administration Health Ins	11,398	8,793	11,703	8,780
4100 1013 Administration PERS Retirement	11,546	15,685	12,152	12,207
4100 1014 Administration St Unemployment	1,547	-	-	-
4100 1015 Administration Workers Comp	2,220	2,200	3,845	3,380
Total Salaries	108,097	81,443	75,922	79,991
Percentage Increase / - Decrease		-32.93%	-6.78%	
Dollar Amount Increase / (Decrease)		(39,991.73)	(5,520.95)	
4100 2001 Administration Office Supplies	3,796	2,800	1,245	2,700
4100 2002 Administration Computer Supplies	295	600	-	-
4100 2005 Administration Postage & Ship	1,488	1,400	1,125	1,250
4100 2008 Administration Janitorial Supplies	1,121	1,000	1,213	1,200
4100 2009 Administration Operational	1,479	750	553	620
4100 2501 Administration Advertisement	1,539	1,500	548	1,000
4100 2502 Administration Insurance	10,977	22,000	4,753	3,493
4100 2503 Administration Dues/Fees	8,566	5,000	6,710	7,000
4100 2504 Administration Reg/Tuition	641	500	300	500
4100 2505 Administration Trans & Travel	3,228	1,500	281	1,000
4100 2506 Administration Meeting Expense	913	500	345	250
4100 2523 Administration Telephone	7,845	7,000	3,786	6,000
4100 2526 Administration Electricity/Gas	3,473	3,000	3,124	4,500
4100 2532 Administration Miscellaneous	438	500	161	200
4100 2533 Administration Property Taxes	2,181	5,100	412	450
4100 2539 Administration Internet Access	1,437	2,300	1,180	1,250
4100 3002 Administration Rent/Lease Equip	4,862	3,750	3,016	375
4100 3011 Administration R&M Vehicle	480	150	584	-
4100 3012 Administration Repair Equip	406	250	179	250
4100 3013 Administration Repair Facility	1,010	-	4,008	-
4100 3014 Administration Facility Maintenance	221	-	59	-
4100 3501 Administration Audit Fees	5,563	6,000	10,560	8,000
4100 3502 Administration Attorney Fee's	37,561	25,000	7,985	8,000
4100 3504 Administration C/W Service Fee	1,547	1,800	1,405	500
4100 3506 Administration Engineering	13,312	6,500	333	1,000
4100 3513 Administration Other Services	23,870	7,500	16,497	5,000
4100 3515 Administration Comp Service Agreements	1,009	1,500	2,879	2,400
4100 3518 Administration Pest Control	758	500	415	845
4100 3519 Administration Bank Charges	2,275	1,800	774	1,000
4100 5005 Administration Computer	1,304	-	-	6,251
4100 5035 Administration Vehicle/Equipment	-	1,504	-	1,504
Total Expenses	148,920	111,704	73,847	66,538
Percentage Increase / - Decrease		13.25%	-33.89%	
Dollar Amount Increase / (Decrease)		13,069.08	(37,857.27)	
Total Salaries & Expenses	257,017	193,147	149,769	146,530
Percentage Increase / - Decrease		-12.23%	-22.46%	
Dollar Amount Increase / (Decrease)		(26,922.65)	(43,378.22)	

FUND #: 004 Police Department

<u>Expense Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE 2014</u>	<u>Actual FYE 2014 Thru 05/31</u>	<u>Budget FY 2014-15</u>
4130 1000 Police Salaries	617,330	617,649	578,161	623,214
4130 1001 Police Disp. Wages	166,806	177,242	165,139	188,173
4130 1002 Police Wages/Other	14,307	17,000	17,246	25,680
4130 1004 Police Reserve Wages	18,065	15,000	28,146	21,409
4130 1005 Police Overtime	20,814	14,000	21,270	27,157
4130 1006 Police PD OT-Special E	3,998	4,000	5,972	8,991
4130 1007 Police Dispatchers OT	1,914	3,500	2,553	2,557
4130 1008 Police PD DT-DUI/Avoid	1,030	1,000	1,196	1,449
4130 1009 Police PD OT-DUI/Avoid	8,230	15,000	12,721	11,270
4130 1010 Police Fica	63,552	64,017	61,308	74,381
4130 1011 Police Health Ins	195,217	182,053	144,634	167,399
4130 1013 Police PERS Retirement	271,234	257,344	265,296	343,356
4130 1014 Police St Unemployment	6,891	-	-	-
4130 1015 Police Workers Comp	32,132	34,800	67,110	67,690
4130 1016 Police Uniform Expense	9,930	10,000	8,735	9,300
Total Salaries	1,431,451	1,412,605	1,379,488	1,572,026
Percentage Increase / - Decrease		-5.01%	-2.34%	
Dollar Amount Increase / (Decrease)		(74,431.63)	(33,116.51)	
4130 2004 Police Print & Bind	782	1,600	992	1,000
4130 2005 Police Postage & Ship	1,283	1,000	1,064	1,200
4130 2009 Police Operational	7,297	5,500	7,664	10,000
4130 2010 Police Range Supplies	1,001	1,000	1,004	1,500
4130 2013 Police Gas, Oil, Lube	50,489	43,000	37,635	40,000
4130 2014 Police Tires, Batt, Ac	1,671	1,850	2,139	3,000
4130 2501 Police Advertisement	-	-	150	500
4130 2502 Police Insurance	9,473	12,000	35,426	36,817
4130 2503 Police Dues/Fees	1,055	750	970	900
4130 2504 Police Reg/Tuition	1,196	1,500	6,361	5,000
4130 2505 Police Trans & Travel	72	-	-	100
4130 2506 Police Meeting Expense	121	-	101	500
4130 2518 Police State Lab Use.	4,101	4,100	2,849	4,100
4130 2523 Police Telephone	7,962	7,000	6,285	7,000
4130 2526 Police Electricity/Gas	13,307	14,500	11,887	14,000
4130 2533 Police Property Taxes	-	-	40	50
4130 2539 Police Internet Access	2,241	-	3,371	5,500
4130 2540 Police County Access	1,815	1,900	1,603	1,900
4130 2551 Police Live Scan Expense	2,346	1,700	1,263	2,000
4130 2553 Police ABAND. CAR EXP	114	200	97	200
4130 3011 Police R&M Vehicle	6,213	7,500	7,091	7,500
4130 3012 Police Repair Equip	1,025	-	356	1,000
4130 3013 Police Repair Facility	471	700	1,863	700
4130 3502 Police Attorney Fee's	4,608	2,000	5,106	4,000
4130 3512 Police Parking Violation	2,777	3,000	1,813	1,700
4130 3513 Police Other Services	4,443	500	4,394	2,000
4130 3515 Police Comp Service Agreement	8,696	8,000	8,322	8,000
4130 5005 Police Computer	-	-	-	6,251
4130 5014 Police Armor Vest	704	1,500	-	1,500
4130 5035 Police Vehicle/Equipment	-	47,950	-	47,850
Total Expenses	138,083	168,750	149,452	215,768
Percentage Increase / - Decrease		30.30%	-11.44%	
Dollar Amount Increase / (Decrease)		39,240.51	(19,298.24)	
Total Salaries & Expenses	1,569,533	1,581,355	1,528,940	1,787,793
Percentage Increase / - Decrease		-2.18%	-3.31%	
Dollar Amount Increase / (Decrease)		(35,191.12)	(52,414.75)	

FUND #: 004 Fire Department

Expense Description	Average Past 3 Years	Adopted Budget FYE	Actual FYE 2014 Thru	Budget FY 2014-15
		2014	05/31	
4140 1000 Fire Salaries	3,588	-	-	-
4140 1010 Fire Fica	5,955	-	-	-
4140 1011 Fire Health Ins	10,208	-	3,139	4,600
4140 1013 Fire PERS Retirement	1,878	-	-	-
4140 1015 Fire Workers Comp	1,232	-	-	-
Total Salaries	22,860	-	3,139	4,600
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(26,250.51)	3,138.90	
4140 2001 Fire Office Supplies	(0)	1,000	1,390	1,000
4140 2002 Fire Computer Supplies	68	600	-	-
4140 2005 Fire Postage & Ship	1,119	150	-	150
4140 2006 Fire Medical Supply	167	1,000	622	500
4140 2009 Fire Operational	1,298	-	28	-
4140 2011 Fire Protect Clothing	3,759	1,000	1,024	1,000
4140 2013 Fire Gas, Oil, Lube	2,219	2,500	2,278	2,500
4140 2014 Fire Tires, Batt, Ac	-	2,000	1,191	1,500
4140 2502 Fire Insurance	197	-	786	538
4140 2503 Fire Dues/Fees	130	200	30	100
4140 2504 Fire Reg/Tuition	5	200	950	-
4140 2505 Fire Trans & Travel	42	150	-	-
4140 2506 Fire Meeting Expense	10,500	-	33	-
4140 2511 Fire Volunteer Fund	868	10,500	-	10,500
4140 2523 Fire Telephone	2,872	950	785	900
4140 2525 Fire Radios & Pagers	3,488	3,000	75	1,000
4140 2526 Fire Electricity/Gas	184	3,000	3,079	3,500
4140 2532 Fire Miscellaneous	-	100	296	100
4140 2533 Fire Property Taxes	173	-	40	50
4140 2539 Fire Internet Access	264	200	379	525
4140 3001 Fire Small Tools	6,643	200	-	200
4140 3011 Fire R&M Vehicle	7,571	6,500	3,384	5,000
4140 3012 Fire Repair Equip	2,344	-	-	-
4140 3013 Fire Repair Facility	2	1,000	1,501	1,500
4140 3014 Fire Facility Maintenance	174	-	-	-
4140 3303 Fire Computer Repair	254	-	-	-
4140 3513 Fire Other Services	-	20,000	18,076	20,000
4140 3515 Fire Comp Service Agreement	9,685	-	855	-
4140 5000 Fire Capital Outlay	28,949	29,056	29,056	29,056
4140 5005 Police Computer	-	-	-	6,251
4140 5035 Fire Vehicle/Equipment	-	59,350	-	59,350
4140 7000 Fire Transfer Out	460	-	-	-
Total Expenses	83,435	142,656	65,858	145,221
Percentage Increase / - Decrease		130.29%	-53.83%	
Dollar Amount Increase / (Decrease)		80,709.49	(76,798.38)	
Total Salaries & Expenses	106,295	142,656	68,997	149,821
Percentage Increase / - Decrease		61.75%	-51.63%	
Dollar Amount Increase / (Decrease)		54,458.98	(73,659.48)	

FUND #: 004 Code Enforcement

Expense Description	Average Past 3 Years	Adopted Budget FYE	Actual FYE 2014 Thru	Budget FY 2014-15
		2014	05/31	
4145 2503 Code Enforcement Dues/Fees	430	400	385	480
4145 3502 Code Enforcement Attorney Fee's	(3)	500	-	-
4145 3509 Code Enforcement Other Cost	-	200	-	-
Total Expenses	428	1,100	385	480
Percentage Increase / - Decrease		0.00%	-65.00%	
Dollar Amount Increase / (Decrease)		1,100.00	(715.00)	
 Total Salaries & Expenses	 428	 1,100	 385	 480
Percentage Increase / - Decrease		0.00%	-65.00%	
Dollar Amount Increase / (Decrease)		1,100.00	(715.00)	

FUND #: 004 Building & Inspections

<u>Expense Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
4180 1000 Bldg. & Inspect Salaries	70	10,634	11,335	<u>12,157</u>
4180 1005 Bldg. & Inspect Overtime	569	-	474	<u>253</u>
4180 1010 Bldg. & Inspect Fica	2,582	814	852	<u>949</u>
4180 1011 Bldg. & Inspect Health Ins	1,506	3,578	3,210	<u>3,618</u>
4180 1013 Bldg. & Inspect PERS Retirement	407	-	2,883	<u>3,179</u>
4180 1014 Bldg. & Inspect St Unemployment	251	-	-	<u>-</u>
4180 1015 Bldg. & Inspect Workers Comp	727	500	733	<u>835</u>
Total Salaries	13,960	15,526	19,488	20,991
Percentage Increase / - Decrease		83.70%	25.52%	
Dollar Amount Increase / (Decrease)		7,074.02	3,961.71	
4180 2001 Bldg. & Inspect Office Supplies	108	400	321	<u>400</u>
4180 2002 Bldg. & Inspect Computer Supplies	60	-	-	<u>-</u>
4180 2009 Bldg. & Inspect Operational	921	-	-	<u>-</u>
4180 2502 Bldg. & Inspect Insurance	547	2,200	371	<u>432</u>
4180 2503 Bldg. & Inspect Dues/Fees	68	600	385	<u>480</u>
4180 2505 Bldg. & Inspect Trans & Travel	831	-	-	<u>-</u>
4180 2523 Bldg. & Inspect Telephone	905	600	453	<u>475</u>
4180 2526 Bldg. & Inspect Electricity/Gas	187	1,200	332	<u>350</u>
4180 2532 Bldg. & Inspect Miscellaneous	547	-	43	<u>-</u>
4180 2539 Bldg. & Inspect Internet Access	112	675	467	<u>525</u>
4180 2552 Bldg. & Inspect Refunds/Reimb.	621	-	-	<u>-</u>
4180 3002 Bldg. & Inspect Rent/Lease Equip	523	800	704	<u>-</u>
4180 3303 Bldg. & Inspect Computer Repair	318	-	-	<u>-</u>
4180 3502 Bldg. & Inspect Attorney Fee's	5,064	1,000	-	<u>-</u>
4180 3506 Bldg. & Inspect Engineering	36,428	4,000	4,354	<u>6,000</u>
4180 3507 Bldg. & Inspect Inspection	636	27,000	33,173	<u>30,000</u>
4180 3509 Bldg. & Inspect Other Cost	1,065	250	111	<u>150</u>
4180 3513 Bldg. & Inspect Other Services	0	-	41	<u>-</u>
4180 3515 Bldg. & Inspect Comp Service Agreem	340	-	458	<u>350</u>
4180 3525 Bldg. & Inspect Plan Check Fees	0	3,000	446	<u>-</u>
4180 5005 Bldg. & Inspect Computer	1,211	-	-	<u>4,376</u>
Total Expenses	51,069	41,725	41,660	43,538
Percentage Increase / - Decrease		-21.60%	-0.16%	
Dollar Amount Increase / (Decrease)		(11,498.84)	(64.82)	
Total Salaries & Expenses	65,028	57,251	61,148	64,529
Percentage Increase / - Decrease		-7.17%	6.81%	
Dollar Amount Increase / (Decrease)		(4,424.82)	3,896.89	

FUND #: 004 Public Works

<u>Expense Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
4200 1000 Public Works Salaries	41,958	14,507	15,494	1,820
4200 1005 Public Works Overtime	1,282	1,500	765	227
4200 1010 Public Works Fica	2,424	1,110	1,260	157
4200 1011 Public Works Health Ins	13,133	4,580	5,286	3,941
4200 1013 Public Works PERS Retirement	6,543	3,492	4,130	4,495
4200 1014 Public Works St Unemployment	1,004	1,500	1,290	-
4200 1015 Public Works Workers Comp	1,688	1,500	1,331	120
4200 1016 Public Works Uniform Expense	623	-	-	-
Total Salaries	69,867	28,189	29,555	10,760
Percentage Increase / - Decrease		-55.74%	4.85%	
Dollar Amount Increase / (Decrease)		(35,502.27)	1,366.46	
4200 2006 Public Works Medical Supply	113	300	-	-
4200 2008 Public Works Janitorial Supplies	4,482	3,500	1,149	1,500
4200 2009 Public Works Operational	3,968	3,000	1,853	1,000
4200 2011 Public Works Protect Clothing	302	300	105	100
4200 2013 Public Works Gas, Oil, Lube	5,588	5,500	3,964	4,000
4200 2014 Public Works Tires, Batt, Ac	1,887	2,500	425	1,000
4200 2016 Public Works Safety Equip	1,588	1,500	816	1,000
4200 2502 Public Works Insurance	-	-	2,723	248
4200 2503 Public Works Dues/Fees	1,674	1,500	422	-
4200 2506 Public Works Meeting Expense	505	-	29	-
4200 2523 Public Works Telephone	8,077	3,000	4,328	-
4200 2526 Public Works Electricity/Gas	3,384	3,500	2,073	-
4200 2532 Public Works Miscellaneous	412	800	138	200
4200 2533 Public Works Property Taxes	-	-	13	-
4200 2536 Public Works Envir. Mandates	932	800	754	-
4200 2539 Public Works Internet Access	60	-	37	-
4200 3001 Public Works Small Tools	1,712	1,500	1,312	-
4200 3002 Public Works Rent/Lease Equip	2,004	1,000	549	1,000
4200 3011 Public Works R&M Vehicle	3,868	3,000	1,544	-
4200 3012 Public Works Repair Equip	3,904	2,000	2,681	2,000
4200 3013 Public Works Repair Facility	3,047	4,000	2,471	3,000
4200 3014 Public Works Facility Maintenance	3,316	-	137	-
4200 3025 Public Works Storm Drain Repair	2,829	5,000	1,686	4,000
4200 3506 Public Works Engineering	17,918	7,500	2,281	-
4200 3510 Public Works Animal Control	5,161	4,000	3,198	4,000
4200 3513 Public Works Other Services	16,701	3,000	2,040	1,000
4200 3518 Public Works Pest Control	374	400	176	-
4200 5035 Public Works Vehicle/Equipment	-	4,416	-	4,416
Total Expenses	162,574	62,016	36,921	28,464
Percentage Increase / - Decrease		-33.72%	-40.46%	
Dollar Amount Increase / (Decrease)		(31,554.88)	(25,094.52)	
Total Salaries & Expenses	232,440	90,205	66,477	39,224
Percentage Increase / - Decrease		-42.64%	-26.30%	
Dollar Amount Increase / (Decrease)		(67,057.15)	(23,728.06)	

FUND #: 004 Planning and Zoning

<u>Expense Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
4230 1000 Plan & Zoning Salaries	83	10,634	11,249	12,157
4230 1005 Plan & Zoning Overtime	-	-	89	253
4230 1010 Plan & Zoning Fica	6	814	852	949
4230 1011 Plan & Zoning Health Ins	32	3,578	3,188	3,618
4230 1013 Plan & Zoning PERS Retirement	21	-	2,883	3,179
4230 1015 Plan & Zoning Workers Comp	-	500	733	835
Total Salaries	141	15,526	18,994	20,991
Percentage Increase / - Decrease		3561.10%	22.33%	
Dollar Amount Increase / (Decrease)		15,101.92	3,467.63	
4230 2001 Plan & Zoning Office Supplies	30	250	-	-
4230 2002 Plan & Zoning Computer Supplies	86	-	-	-
4230 2009 Plan & Zoning Operational	12	-	-	-
4230 2501 Plan & Zoning Advertisement	3,237	1,500	693	1,200
4230 2502 Plan & Zoning Insurance	-	-	371	432
4230 2523 Plan & Zoning Telephone	-	-	59	-
4230 2539 Plan & Zoning Internet Access	-	-	29	-
4230 3502 Plan & Zoning Attorney Fee's	1,948	1,500	2,939	1,500
4230 3506 Plan & Zoning Engineering	8,842	10,000	2,103	3,240
4230 3508 Plan & Zoning Planning Fee's	10,422	-	-	-
4230 3509 Plan & Zoning Other Cost	89	-	-	-
4230 3513 Plan & Zoning Other Services	32,058	22,000	16,800	19,200
4230 3515 Plan & Zoning Comp Service Agreeme	157	-	368	-
4230 5005 Plan & Zoning Computer	-	-	-	4,376
Total Expenses	56,881	35,250	23,363	29,948
Percentage Increase / - Decrease		-1.04%	-33.72%	
Dollar Amount Increase / (Decrease)		(371.01)	(11,886.98)	
Total Salaries & Expenses	57,022	50,776	42,357	50,939
Percentage Increase / - Decrease		40.87%	-16.58%	
Dollar Amount Increase / (Decrease)		14,730.91	(8,419.35)	

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>		<u>Actual FYE 2014 Thru 05/31</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>		
3301 Interest Income	38	32	12	12	25
3530 Public Safety Funds	11,988	12,500	12,954		12,000
Total Revenues	12,026	12,500	12,966		12,025
Percentage Increase / - Decrease		30298.83%	3.73%		
Dollar Amount Increase / (Decrease)		12,458.88	466.29		
4130 3513 Public Safety Other Services	100	-	-		-
4132 3012 Public Safety Repair Equipment	4,530	10,000	7,253		14,000
4132 5002 Public Safety Equipment	6,051	-	-		-
4133 5002 Public Safety Equipment	1,636	-	-		-
Total Expenses	12,317	10,000	7,253		14,000
Percentage Increase / - Decrease		-51.48%	-27.47%		
Dollar Amount Increase / (Decrease)		(10,609.10)	(2,746.86)		
Total Salaries & Expenses	12,317	10,000	7,253		14,000
Percentage Increase / - Decrease		-51.48%	-27.47%		
Dollar Amount Increase / (Decrease)		(10,609.10)	(2,746.86)		
Total Net	(290)	2,500	5,713		(1,975)
Percentage Increase / - Decrease		-87.89%	128.53%		
Dollar Amount Increase / (Decrease)		(18,150.22)	3,213.15		

FUND #: 008 Law Enforcement (COPS)

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3301 Interest Income	64	-	99	80
3849 County of Fresno AB 3229	100,056	100,000	70,000	100,000
Total Revenues	100,120	100,000	70,099	100,080
Percentage Increase / - Decrease		-0.17%	-29.90%	
Dollar Amount Increase / (Decrease)		(173.12)	(29,901.15)	
4130 2543 Police K-9 UNIT	(0)	-	-	-
4133 1000 Public Safety Salaries	48,236	50,160	48,192	39,603
4133 1002 Public Safety Wages/Other	855	-	-	-
4133 1005 Public Safety Overtime	2,557	1,500	2,044	2,527
4133 1008 Public Safety PD DT-DUI/Avoid	651	-	-	-
4133 1010 Public Safety Fica	3,947	3,906	4,261	3,223
4133 1011 Public Safety Health Ins	11,852	8,117	7,149	14,472
4133 1013 Public Safety PERS Retirement	19,072	17,771	19,917	10,750
4133 1015 Public Safety Workers Comp	1,766	2,000	3,983	2,823
4133 1016 Public Safety Uniform Expense	675	900	1,734	-
Total Salaries	89,611	84,354	87,282	73,397
Percentage Increase / - Decrease		-8.56%	3.47%	
Dollar Amount Increase / (Decrease)		(7,900)	2,928	
4133 2502 Public Safety Insurance	-	-	2,018	1,462
4133 2506 Public Safety Meeting Expense	14	-	-	-
4133 2507 Public Safety Ed Train - P.O.	79	-	-	-
4133 2543 Public Safety K-9 Unit	3,890	-	4,900	-
4133 2545 Public Safety USDA-K-9 Grant	(0)	-	-	-
4133 3501 Public Safety Audit Fees	172	-	-	-
4133 3502 Public Safety Attorney Fee's	52	-	-	-
4133 3509 Public Safety Other Cost	1,044	-	-	-
4133 3513 Public Safety Other Services	213	-	1,179	-
4133 5000 Public Safety Capital Outlay	2,067	-	-	-
4133 5002 Public Safety Equipment	6,192	15,646	5,321	32,457
4133 5006 Public Safety PD Training Room	5,368	-	-	-
Total Expenses	19,093	15,646	13,419	33,918
Percentage Increase / - Decrease		331.89%	-14.23%	
Dollar Amount Increase / (Decrease)		12,023	(2,227)	
Total Salaries & Expenses	108,704	100,000	100,700	107,316
Percentage Increase / - Decrease		4.30%	0.70%	
Dollar Amount Increase / (Decrease)		4,122.90	700.34	
Total Net	(8,584)	-	(30,601)	(7,236)
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(196,050)	(30,601)	

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>		<u>Actual FYE 2014 Thru 05/31</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>2014</u>		
3301 Interest Income	19	30		2	2
3525 Special Police Services	171			-	-
3546 Miscellaneous Revenue	887	1,500		-	500
3801 GRANT INCOME	792	-		(360)	-
Total Revenues	1,868	1,530		(358)	502
Percentage Increase / - Decrease		-43.05%		-123.43%	
Dollar Amount Increase / (Decrease)		(1,156.54)		(1,888.48)	
4130 2552 Police Refunds/Reimb.	1,104	-		-	-
4130 3801 Police FARMERS MARKET	798	-		-	-
Total Expenses	1,902.00	-		-	-
Percentage Increase / - Decrease		-100.00%		0.00%	
Dollar Amount Increase / (Decrease)		(2,393.00)		-	
Total Salaries & Expenses	1,902.00	-		-	-
Percentage Increase / - Decrease		-100.00%		0.00%	
Dollar Amount Increase / (Decrease)		(2,393.00)		-	
Total Net	(34)	1,530		(358)	502
Percentage Increase / - Decrease		-69.88%		-123.43%	
Dollar Amount Increase / (Decrease)		(3,549.54)		(1,888.48)	

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3301 Interest Income	28	30	95	50
3546 Miscellaneous Revenue	1,602	-	382	-
3559 Carnival Presale of Tickets	64,450	65,000	61,520	70,000
3560 Carnival Games and Food Booths	1,000	1,200	600	1,950
3563 Beer Booth Revenue	11,017	12,000	13,858	14,000
3564 Pepsi Booth Revenue	3,411	-	-	-
3565 Food Booth Revenue	7,730	8,000	2,800	3,000
3566 Commercial Booth Revenue	5,209	4,500	4,200	4,200
3567 Community Donations	4,600	6,000	3,000	2,000
Total Revenues	99,096	96,730	86,455	95,200
Percentage Increase / - Decrease		2.69%	-10.62%	
Dollar Amount Increase / (Decrease)		2,535.50	(10,275.40)	
4081 1000 Special Events Salaries	3,546	7,000	893	-
4081 1004 Special Events Reserve Wages	-	-	1,440	1,500
4081 1005 Special Events Overtime	7,268	7,500	9,090	10,235
4081 1010 Special Events Fica	1,102	1,100	815	783
4081 1011 Special Events Health Ins	1,155	1,700	472	500
4081 1013 Special Events PERS Retirement	525	1,000	-	-
4081 1015 Special Events Workers Comp	327	-	891	-
4081 1018 Special Events Security Service	1,684	500	-	-
Total Salaries	15,857	18,800	13,601	13,018
Percentage Increase / - Decrease		-2.28%	-27.66%	
Dollar Amount Increase / (Decrease)		(439.42)	(5,199.20)	
4081 2501 Special Events Advertisement	572	1,500	953	1,200
4081 2502 Special Events Insurance	-	-	452	-
4081 2526 Special Events Electricity/Gas	666	800	819	1,000
4081 2532 Special Events Miscellaneous	237	250	-	250
4081 2552 Special Events Refunds/Reimb.	20	-	600	-
4081 3533 Special Events Program Cost	569	700	687	700
4081 3549 Special Events Comm.Beer Booth	2,667	2,800	3,465	3,500
4081 3550 Special Events Beer Purchase	2,752	2,500	4,106	5,000
4081 3551 Special Events Comm.PepsiBooth	775	-	-	-
4081 3552 Special Events Pepsi Purchase	700	-	-	-
4081 3554 Special Events Security Serv.	2,130	2,500	2,950	3,000
4081 3555 Special Events Disposal Serv.	4,203	4,000	3,600	4,000
4081 3556 Special Events Setup/Cleanup	4,081	3,500	5,662	5,000
4081 3557 Special Events Entertainment	6,707	8,500	8,200	8,500
4081 3558 Special Events CarniCommTicSal	40,120	42,000	33,326	43,000
4081 4019 Special Events Christmas Fest.	2,290	4,500	1,637	5,000
Total Expenses	70,277	73,650	66,456	80,150
Percentage Increase / - Decrease		5.79%	-9.77%	
Dollar Amount Increase / (Decrease)		4,032.08	(7,194.43)	
Total Salaries & Expenses	86,134	92,450	80,056	93,168
Percentage Increase / - Decrease		4.04%	-13.41%	
Dollar Amount Increase / (Decrease)		3,592.66	(12,393.63)	
Total Net	12,962	4,280	6,398	2,032
Percentage Increase / - Decrease		-97.66%	49.49%	
Dollar Amount Increase / (Decrease)		(178,771.84)	2,118.23	

FUND #: 063 Development Impact Fees

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE 2014</u>	<u>Actual FYE 2014 Thru 05/31</u>	<u>Budget FY 2014-15</u>
3105 Impact Fee	0			-
31051 Storm Drain Impact Fees	28,598	840	13,546	-
31052 Traffic Impact Fees	24,157	500	38,910	-
31053 Parks & Recreation Impact Fees	38,397	1,300	39,600	-
31054 Admin/Public Sfty Facil. Fees	20,151	100	-	-
31055 Water Development Impact Fee			2,484	-
31057 Bldg Standards-State surcharge	252	50	341	-
3301 Interest Income	353	450	3	-
3900 Transfer In	3,593	-	-	-
Total Revenues	115,500	3,240	94,884	-
Percentage Increase / - Decrease		-71.81%	2828.51%	
Dollar Amount Increase / (Decrease)		(8,252.79)	91,643.83	
4075 3013 Project Cost Repair Facility	1	-	-	-
4075 3025 Project Cost Storm Drain Repair	16,014	-	-	-
4075 3506 Project Cost Engineering	14,162	-	-	-
4075 3513 Project Cost Other Services	333	-	-	-
4075 4075 Project Cost Project Cost	465	-	-	-
4075 5000 Project Cost Capital Outlay	21,287	-	-	-
4075 5101 Project Cost Storm Drain	3,711	-	-	-
4075 5102 Project Cost Traffic	21,699	-	-	-
4075 5104 Project Cost Public Facility	3,142	-	-	-
4075 7000 Project Cost Transfer Out	106,986	-	-	-
4090 3506 Sts & Rds Engineering	500	-	-	-
4090 5101 Sts & Rds Storm Drain	371	-	-	-
4090 5102 Sts & Rds Traffic	3,093	-	-	-
4200 7000 Public Works Transfer Out	2,515	-	-	-
Total Expenses	194,279	-	-	-
Percentage Increase / - Decrease		0.00%	0.00%	
Dollar Amount Increase / (Decrease)		-	-	
Total Salaries & Expenses	194,279	-	-	-
Percentage Increase / - Decrease		0.00%	0.00%	
Dollar Amount Increase / (Decrease)		-	-	
Total Net	(78,779)	3,240	94,884	-
Percentage Increase / - Decrease		-71.81%	2828.51%	
Dollar Amount Increase / (Decrease)		(8,252.79)	91,643.83	

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3301 Interest Income	<u>28.85</u>	32.00	-	-
Total Revenues	28.85	32.00	-22.18%	-100.00%
Percentage Increase / - Decrease				
Dollar Amount Increase / (Decrease)		(9.12)	(32.00)	
4133 2002 Public Safety Comptr Supplies	21.63	-	-	-
4133 2539 Public Safety Internet Access	2,578.33	6,300.00	3,663.12	3,500.00
4133 3515 Public Safety Comp Serv Agrmt	980.78	3,500.00	2,498.11	-
4133 5002 Public Safety Equipment	3,954.86	-	-	-
4133 5005 Public Safety Computer	296.55	-	-	-
Total Expenses	7,832.15	9,800.00	6,161.23	3,500.00
Percentage Increase / - Decrease		-54.42%	-37.13%	
Dollar Amount Increase / (Decrease)		(11,698.75)	(3,638.77)	
Total Salaries & Expenses	7,832.15	9,800.00	6,161.23	3,500.00
Percentage Increase / - Decrease		-54.42%	-37.13%	
Dollar Amount Increase / (Decrease)		(11,698.75)	(3,638.77)	
Total Net	(7,803.31)	(9,768.00)	(6,161.23)	(3,500.00)
Percentage Increase / - Decrease		-145.35%	-36.92%	
Dollar Amount Increase / (Decrease)		(31,307.87)	3,606.77	

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
Transfer from Fund Balance				14,766
3568 Facilities Rental	44,447	31,200	34,471	38,000
Total Revenues	44,446.64	31,200.00	34,471.18	52,765.78
Percentage Increase / - Decrease		-29.44%	10.48%	
Dollar Amount Increase / (Decrease)		(13,020.60)	3,271.18	
4100 1000 Administration Salaries	478	-	8,494	9,900
4100 1002 Administration Wages/Other	1,301	4,285	3,862	5,153
4100 1005 Administration Overtime	7	-	47	32
4100 1010 Administration Fica	135	328	932	1,154
4100 1011 Administration Health Ins	628	-	3,043	3,618
4100 1013 Administration PERS Retirement	369	1,031	3,289	3,813
4100 1015 Administration Workers Comp	112	-	350	1,011
Total Salaries	5,744.61	5,644.00	20,131.07	24,679.88
Percentage Increase / - Decrease		-32.56%	256.68%	
Dollar Amount Increase / (Decrease)		(2,724.37)	14,487.07	
4100 2001 Administration Office Supplies	5	-	449	400
4100 2008 Administration Janitorial Supplies	2,258	3,000	3,138	3,000
4100 2009 Administration Operational	1,013	-	-	-
4100 2502 Administration Insurance	-	-	991	1,835
4100 2506 Administration Meeting Expense	73	-	-	-
4100 2523 Administration Telephone	1,109	1,000	408	350
4100 2526 Administration Electricity/Gas	323	-	4,205	5,500
4100 2532 Administration Miscellaneous	2	-	-	-
4100 2533 Administration Property Taxes	-	-	40	50
4100 2539 Administration Internet Access	94	-	824	700
4100 2552 Administration Refunds/Reimb.	7,684	-	-	-
4100 3012 Administration Repair Equip	285	-	-	-
4100 3013 Administration Repair Facility	1,910	2,000	1,106	6,600
4100 3014 Administration Facility Maintenance	1,225	-	57	-
4100 3506 Administration Engineering	-	-	284	-
4100 3513 Administration Other Services	1,273	-	-	-
4100 3514 Administration Service Agreements	-	2,000	1,838	2,000
4100 3518 Administration Pest Control	165	300	281	375
4100 5003 Administration Equip. purchase	716	-	-	-
4100 5005 Administration Computer	-	-	-	7,502
4100 5035 Administration Vehicle/Equipment	-	2,256	-	2,256
Total Expenses	18,135	10,556	13,619	30,567.58
Percentage Increase / - Decrease		-49.97%	29.02%	
Dollar Amount Increase / (Decrease)		(10,542.55)	3,063.06	
Total Salaries & Expenses	23,880	16,200	33,750	55,247
Percentage Increase / - Decrease		-45.02%	108.33%	
Dollar Amount Increase / (Decrease)		(13,266.92)	17,550.13	
Total Net	20,567	15,000	721	(2,482)
Percentage Increase / - Decrease		-79.64%	-95.19%	
Dollar Amount Increase / (Decrease)		(58,687.52)	(14,278.95)	

Enterprise Fund Total Summary

Description	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3006 Airport Property Taxes	3,162	-	4,425	4,500
3105 Impact Fee	77,196	2,000	44,948	-
3301 Interest Income	4,267	2,350	4,713	2,700
3504 Airport Hanger Lease	2,907	2,400	3,100	4,800
3505 Airport Use of Runway	6,527	12,000	13,400	16,200
3506 Tie Down Fees	920	720	980	1,080
3520 Penalties/Late Fees'	30,870	45,000	38,408	40,000
3546 Miscellaneous Revenue	1,672	3,000	66,276	3,000
3547 Water Service Revenue	1,497,126	1,600,500	1,398,590	1,600,000
3548 Connection Fee	48,000	2,000	4,000	-
3550 Water Turn On Fee	2,309	6,300	5,086	5,000
3551 Toma-Tek Service/Repair Reimb.	13,867	43,000	104,562	92,000
3552 Sewer Service Revenue	1,422,117	1,425,000	1,359,968	1,500,000
3553 Waste Discharge Fee	3,546	4,800	3,715	4,500
3554 Back Flow Prevention Program	728	900	2,289	2,500
3555 Solid Waste Service Revenue	295,140	324,000	322,078	330,000
3570 Bad Debts	(26,147)	-	(60,583)	-
3575 Street Sweeping Revenue	-	-	11,039	24,000
3610 Other Agencies	1,980	-	-	-
3663 Insurance Reimbursement	194,061	-	-	-
3801 Grant Income	96,977	-	10,830	-
3803 Assessments Received	51,493	44,000	41,765	45,000
3850 State Aid For Aviation	8,493	10,000	-	14,500
3900 Transfer In	64,364	1,244,600	-	1,006,000
Total Revenues	3,801,574	4,772,570	3,379,588	4,695,780
Percentage Increase / - Decrease		0.00%	-29.19%	
Dollar Amount Increase / (Decrease)		4,772,570.00	(1,392,981.68)	
1000 Salaries	460,579	536,671	466,719	618,123
1002 Wages/Mechanic, Janitor	83	-	10,300	13,741
1005 Overtime	13,910	15,500	14,532	19,218
1010 FICA	37,404	41,056	37,474	50,271
1011 Health Insurance	116,281	130,926	129,034	157,157
1013 PERS Retirement	103,558	127,063	124,384	156,051
1014 State Unemployment Insurance	1,232	-	3,510	-
1015 Workers Compensation	25,974	30,090	42,145	41,602
1016 Uniform Expense	3,543	4,300	3,149	3,500
1021 Sewer Toma-Tek Wages	6,176	7,000	13,711	6,052
Total Salaries	768,740	892,606	844,959	1,065,714
2001 Office Supplies	3,758	2,200	5,513	7,000
2002 Computer Supplies	136	700	58	-
2004 Printing & Binding	245	500	34	150
2005 Postage & Ship	11,637	13,400	10,836	12,200
2008 Janitorial Supplies	4,464	3,600	2,913	3,700
2009 Operational	15,293	9,200	11,605	11,000
2011 Protect Clothing	1,142	1,600	684	1,000
2013 Gas, Oil, Lube	26,490	28,500	19,362	30,550
2014 Tires, Batteries & Accessories	4,456	4,500	3,120	5,000
2015 Signs & Signals	23	100	-	100
2016 Safety Equipment	703	300	49	300
2017 Chemicals	74,550	80,000	48,932	50,450
2501 Advertisement	1,640	2,000	3,938	1,500
2502 Insurance	64,808	93,400	47,975	52,869
2503 Dues/Fees	29,838	50,000	38,366	40,500
2504 Reg/Tuition	2,777	1,800	1,288	1,800

Enterprise Fund Total Summary

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
2505 Trans & Travel	1,357	800	593	300
2506 Meeting Expense	153	300	15	-
2519 Tax on Wells	1,769	2,000	1,759	2,000
2523 Telephone	5,597	6,300	5,570	6,900
2526 Electricity/Gas	337,455	370,400	316,901	341,900
2532 Miscellaneous	485	100	27	-
2533 Property Taxes	-	-	459	515
2535 AB 2995	3,039	140	-	150
2536 Environmental Mandates	240	750	959	1,000
2539 Internet Access	2,641	3,400	2,220	2,810
2552 Refunds / Reimbursements	11,511	-	-	-
3001 Small Tools	4,405	3,100	3,607	3,500
3002 Rent/Lease Equip	11,847	7,750	6,742	8,500
3007 Install Water Meter	33,040	25,000	26,166	25,000
3010 R&M Runway	493	1,000	818	5,500
3011 R&M Vehicle	8,118	7,000	3,963	6,500
3012 Repair Equip	53,333	60,000	63,285	115,000
3013 Repair Facility	38,517	77,000	63,772	63,500
3014 Facility Maintenance	26,885	-	644	-
3015 Toma Tek System / Repair	48,467	25,000	90,667	76,000
3020 Water Line Repair	4,639	8,000	21,783	15,000
3027 Sewer Line Repair	1,522	2,000	1,609	2,000
3303 Computer Repair	414	500	-	-
3501 Audit Fees	12,090	13,000	21,120	20,000
3502 Administration Attorney Fee's	24,404	13,000	23,981	30,500
3504 C/W Service Fee	7,593	8,000	6,558	6,500
3506 Engineering	133,917	167,750	47,756	175,500
3509 Other Cost	2,508	11,145	4,643	9,290
3511 Lab Analysis	13,858	18,000	9,802	15,000
3513 Other Services	357,413	320,000	320,726	432,200
3514 Service Agreement	704	5,350	4,933	35,355
3515 Comp Service Agreement	1,671	5,050	9,612	15,125
3518 Pest Control	123	120	50	1,000
3521 Trustee Fee	1,237	1,950	1,855	-
5000 Capital Outlay	217,565	-	-	-
5001 CIP Contra	(239,959)	-	-	-
5002 Equipment	7,148	35,000	15,448	98,000
5005 Computer	1,174	-	-	103,770
5035 Vehicle/Equipment	-	103,759	-	103,759
5329 Sewer Line Repair	-	141,750	-	200,000
5999 Depreciation	582,684	454,550	-	454,550
6001 05 Bond Water Interest	83,040	75,713	71,578	57,625
6002 05 Bond water Principal	-	50,000	55,000	62,800
6012 USDA Debt Service	172,189	167,888	83,944	167,886
6015 USDA Debt Service	151,170	147,056	147,056	147,056
6017 FMHA 92 Sewer Interest	4,902	8,000	4,000	8,000
7000 Transfer Out	63,410	-	-	-
Total Expenses	2,474,085	2,639,421	1,634,379	3,038,110
Total Salaries & Expenses	3,242,825	3,532,027	2,479,338	4,103,824
Total Net	7,044,399	8,304,597	5,858,926	8,799,604
Percentage Increase / - Decrease		0.00%	-29.45%	
Dollar Amount Increase / (Decrease)		8,304,597.00	(2,445,671.07)	

Enterprise Funds

Budgets

- Airport Operations
- Airport Capital Improvements
- Water Operations
- Water Capital Improvements
- Sewer Operations
- Sewer Capital Improvements
- Lighting & Landscaping District
- Solid Waste

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FY</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3006 Airport Property Taxes	3,162	-	4,425	4,500
3504 Airport Hanger Lease	2,907	2,400	3,100	4,800
3505 Airport Use of Runway	6,527	12,000	13,400	16,200
3506 Tie Down Fees	920	720	980	1,080
3546 Miscellaneous Revenue	2	-	-	-
3570 BAD DEBTS	-	-	(3,980)	-
3850 State Aid For Aviation	8,493	10,000	-	14,500
Total Revenues	22,010	25,120	17,925	41,080
Percentage Increase / - Decrease		15.91%	-28.64%	
Dollar Amount Increase / (Decrease)		3,448.74	(7,195.09)	
4190 1000 Airport Salaries	-	5,981	3,853	4,284
4190 1005 Airport Overtime	-	-	2	6
4190 1010 Airport Fica	-	458	291	328
4190 1011 Airport Health Ins	-	1,145	782	867
4190 1013 Airport PERS Retirement	-	1,440	1,033	1,150
4190 1015 Airport Workers Comp	-	-	426	286
Total Salaries	-	9,024	6,387	6,920
Percentage Increase / - Decrease		0.00%	-29.22%	
Dollar Amount Increase / (Decrease)		9,024.00	(2,637.10)	
4190 2502 Airport Insurance	8,315	12,760	3,990	4,714
4190 2505 Airport Trans & Travel	32	-	-	-
4190 2523 Airport Telephone	-	-	41	-
4190 2526 Airport Electricity/Gas	3,283	3,400	2,157	2,500
4190 2533 Airport Property Taxes	-	-	80	100
4190 2539 Airport Internet Access	-	-	3	60
4190 3010 Airport R&M Runway	493	1,000	818	5,500
4190 3011 Airport R&M Vehicle	225	-	-	-
4190 3502 Airport Attorney Fee's	19	-	1,204	500
4190 3506 Airport Engineering	5,284	2,500	1,331	2,000
4190 3513 Airport Other Services	-	-	203	-
4190 5005 Airport Computer	-	-	-	3,751
4190 5035 Airport Vehicle/Equipment	-	305	-	305
4911 BAD DEBT EXPENSE	4,000	-	-	-
Total Expenses	21,651	19,965	9,826	19,430
Percentage Increase / - Decrease		33.07%	-50.78%	
Dollar Amount Increase / (Decrease)		4,961.78	(10,138.59)	
Total Salaries & Expenses	21,651	28,989	16,213	26,349
Percentage Increase / - Decrease		93.22%	-44.07%	
Dollar Amount Increase / (Decrease)		13,985.78	(12,775.69)	
Total Net	359	(3,869)	1,712	14,731
Percentage Increase / - Decrease		-110.55%	-144.24%	
Dollar Amount Increase / (Decrease)		(40,543.48)	5,580.60	

FUND #: 017 Airport Capital Improvements

Description	Average Past 3 Years	Adopted Budget FYE		Budget FY 2014-15
		2014	05/31	
3546 Miscellaneous Revenue	82	-	-	-
3801 Grant Income	96,977	-	10,830	-
3900 Transfer In	7,698	-	-	-
Total Revenues	104,757	-	10,830	-
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(186,934.03)	10,830.00	
4190 2501 Airport Advertisement	-	-	-	-
4190 3010 Airport R&M Runway	-	-	-	-
4190 3506 Airport Engineering	-	-	9,256	-
4200 3506 Public Works Engineering	-	-	-	-
Total Expenses	-	-	9,256	-
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(186,934.03)	9,255.81	
Total Salaries & Expenses	-	-	9,256	-
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(186,934.03)	9,255.81	
Total Net	104,756.90	-	1,574	-
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(373,868.06)	1,574.19	

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3301 Interest Income	2,600	-	1,634	900
3520 Penalties/Late Fees'	30,870	45,000	38,408	40,000
3546 Miscellaneous Revenue	1,250	-	8,355	-
3547 Water Service Revenue	1,497,126	1,600,500	1,398,590	1,600,000
3550 Water Turn On Fee	2,309	6,300	5,086	5,000
3554 Back Flow Prevention Program	728	900	2,289	2,500
3570 Bad Debts	(15,688)	-	(5,502)	-
Total Revenues	2,688,100	1,652,700	1,448,860	1,648,400
Percentage Increase / - Decrease		1.51%	-12.33%	
Dollar Amount Increase / (Decrease)		24,624.94	(203,840.42)	
4012 1000 Water Oper Salaries	227,347	244,607	213,334	290,110
4012 1002 Water Oper Wages/Other	41	-	5,150	6,870
4012 1005 Water Oper Overtime	6,752	7,000	8,424	10,102
4012 1010 Water Oper Fica	18,567	18,712	17,385	23,492
4012 1011 Water Oper Health Ins	57,435	62,380	59,057	72,322
4012 1013 Water Oper PERS Retirement	51,630	53,902	57,643	72,707
4012 1014 Water Oper St Unemployment	427	-	1,121	-
4012 1015 Water Oper Workers Comp	12,710	14,500	19,080	19,526
4012 1016 Water Oper Uniform Expense	1,724	3,000	2,130	1,750
Total Salaries	376,760	404,101	383,325	496,880
Percentage Increase / - Decrease		1.43%	-5.14%	
Dollar Amount Increase / (Decrease)		5,691.68	(20,776.24)	
4012 2001 Water Oper Office Supplies	1,918	1,200	2,079	2,500
4012 2002 Water Oper Computer Supplies	69	500	58	-
4012 2004 Water Oper Print & Bind	245	500	34	150
4012 2005 Water Oper Postage & Ship	5,819	6,700	4,110	4,500
4012 2008 Water Oper Janitorial Supplies	1,885	2,000	2,195	2,500
4012 2009 Water Oper Operational	9,231	6,000	5,477	6,000
4012 2011 Water Oper Protect Clothing	13	100	144	500
4012 2013 Water Oper Gas, Oil, Lube	13,114	13,500	9,525	15,000
4012 2014 Water Oper Tires, Batt, Ac	2,290	2,000	517	2,500
4012 2015 Water Oper Signs, Signals	23	100	-	100
4012 2016 Water Oper Safety Equip	661	200	-	200
4012 2017 Water Oper Chemicals	54,148	65,000	37,592	40,000
4012 2501 Water Oper Advertisement	1,242	1,000	1,320	500
4012 2502 Water Oper Insurance	28,695	42,366	19,326	23,441
4012 2503 Water Oper Dues/Fees	8,394	7,000	7,779	8,000
4012 2504 Water Oper Reg/Tuition	2,123	1,500	555	1,000
4012 2505 Water Oper Trans & Travel	973	500	313	150
4012 2506 Water Oper Meeting Expense	90	200	15	-
4012 2519 Water Oper Tax on Wells	1,769	2,000	1,759	2,000
4012 2523 Water Oper Telephone	3,753	5,300	3,855	5,000
4012 2526 Water Oper Electricity/Gas	210,003	220,000	199,313	213,000
4012 2528 Water Oper Utilities - PGE	-	2,000	-	-
4012 2532 Water Oper Miscellaneous	86	100	27	-
4012 2533 Water Oper Property Taxes	-	-	104	125
4012 2535 Water Oper AB 2995	3,039	140	-	150
4012 2536 Water Oper Envir. mandates	160	500	479	500
4012 2539 Water Oper Internet Access	1,353	1,900	1,097	1,200
4012 2552 Water Oper Refunds/Reimb.	11,511	-	-	-
4012 3001 Water Oper Small Tools	2,463	1,500	2,516	2,000
4012 3002 Water Oper Rent/Lease Equip	5,139	3,000	3,584	3,000
4012 3007 Water Oper Install Water Mt	33,040	25,000	26,166	25,000
4012 3011 Water Oper R&M Vehicle	4,453	4,000	1,902	4,000
4012 3012 Water Oper Repair Equip	27,461	25,000	15,515	75,000

FUND #: 036 Water Operations

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>		<u>Actual FYE 2014 Thru 05/31</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>		
4012 3013 Water Oper Repair Facility	22,794	15,000		10,456	12,000
4012 3014 Water Oper Facility Maintenance	3,744	-		-	-
4012 3015 Water Oper TOMATEK SYS/RPR	-	10,000		-	-
4012 3020 Water Oper Water Line Repair	4,639	8,000		21,783	15,000
4012 3303 Water Oper Computer Repair	216	500		-	-
4012 3501 Water Oper Audit Fees	5,907	6,500		10,560	10,000
4012 3502 Water Oper Attorney Fee's	11,975	6,500		7,509	15,000
4012 3504 Water Oper C/W Service Fee	3,779	4,000		3,279	3,000
4012 3506 Water Oper Engineering	25,683	15,000		3,395	15,000
4012 3511 Water Oper Lab Analysis	13,858	18,000		9,802	15,000
4012 3513 Water Oper Other Services	31,778	10,000		17,175	7,200
4012 3514 Water Oper Service Agreements	241	5,000		354	30,000
4012 3515 Water Oper Comp Service Agreement	895	2,700		4,078	5,400
4012 3518 Water Oper Pest Control	25			17	500
4012 3521 Water Oper Trustee Fee	1,237	1,950		1,855	-
4012 5002 Water Oper Equipment	7,074	20,000		-	10,000
4012 5003 Water Oper Equip. purchase	(0)			-	-
4012 5005 Water Oper Computer	569	-		-	54,383
4012 5035 Water Oper Vehicle/Equipment	-	51,772		-	51,772
4012 5998 Water Oper Amortization	6,336	-		-	-
4012 5999 Water Oper Depreciation	350,040	279,000		-	279,000
4012 6001 Water Oper 05 Bond Water Interest	83,040	75,713		71,578	57,625
4012 6002 Water Oper 05 Bond Water Principal	-	50,000		55,000	62,800
4012 6015 Water Oper USDA DEBT SRVC	172,189	167,888		83,944	167,886
Total Expenses	1,276,635	1,188,329		648,141	1,249,582
Percentage Increase / - Decrease		-5.88%		-45.46%	
Dollar Amount Increase / (Decrease)		(74,294.47)		(540,187.87)	
 Total Salaries & Expenses	 1,653,395	 1,592,430		 1,031,466	 1,746,462
Percentage Increase / - Decrease		-4.13%		-35.23%	
Dollar Amount Increase / (Decrease)		(68,602.79)		(560,964.11)	
 Total Net	 1,034,705	 60,270		 417,394	 (98,062)
Percentage Increase / - Decrease		-98.17%		592.54%	
Dollar Amount Increase / (Decrease)		(3,228,837.85)		357,123.69	

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3105 Impact Fee	19,259	-	-	-
3301 Interest Income	109	-	677	-
3548 Connection Fees	24,000	-	2,000	-
3663 Insurance Reimbursement	194,061	-	-	-
3900 Transfer In	33,333	685,000	-	553,000
Total Revenues	270,763	685,000	2,677	553,000
Percentage Increase / - Decrease		2295.40%	-99.61%	
Dollar Amount Increase / (Decrease)		656,403.50	(682,322.94)	
4012 3007 Water Oper Install Water Mt	5,578	-	3,575	-
4012 3020 Water Oper Water Line Repair	236,738	350,000	2,005	380,000
4012 3502 Water Oper Attorney Fee's	28	-	-	-
4012 3506 Water Oper Engineering	55,700	56,000	10,815	63,000
4012 3513 Water Oper Other Services	88	-	-	110,000
4012 5000 Water Oper Capital Outlay	216,603	-	-	-
4012 5001 Water Oper C.I.P. CONTRA	(239,959)	-	-	-
4012 5336 Water Oper Well #07	30,653	-	-	-
4012 7000 Water Oper Transfer out	63,410	-	-	-
Total Expenses	368,839	406,000	16,395	553,000
Percentage Increase / - Decrease		0.00%	-95.96%	
Dollar Amount Increase / (Decrease)		406,000.00	(389,604.52)	
Total Salaries & Expenses	368,839	406,000	16,395	553,000
Percentage Increase / - Decrease		0.00%	-95.96%	
Dollar Amount Increase / (Decrease)		406,000.00	(389,604.52)	
Total Net	(98,076)	279,000	(13,718)	-
Percentage Increase / - Decrease		875.64%	-104.92%	
Dollar Amount Increase / (Decrease)		250,403.50	(292,718.42)	

Description	Average Past 3 Years	Adopted Budget FYE	Actual FYE 2014 Thru	Budget FY 2014-15
		2014	05/31	
3301 Interest Income	852	1,500	1,460	1,500
3546 Miscellaneous Revenue	339	3,000	57,921	3,000
3551 TomaTek Service/Repair Reimb.	13,867	43,000	104,562	92,000
3552 Sewer Service Revenue	1,422,117	1,425,000	1,359,968	1,500,000
3553 Waste Discharge Fees	3,546	4,800	3,715	4,500
3570 BAD DEBTS	(10,459)	-	(51,101)	-
3610 Other Agencies	1,980	-	-	-
Total Revenues	1,432,240	1,477,300	1,476,525	1,504,500
Percentage Increase / - Decrease		-2.27%	-0.05%	
Dollar Amount Increase / (Decrease)		(34,294.37)	(774.54)	
4013 1000 Sewer Salaries	210,292	237,610	206,486	281,622
4013 1002 Sewer Wages/Other	41	-	5,150	6,870
4013 1005 Sewer Overtime	6,156	7,000	5,717	7,782
4013 1010 Sewer Fica	16,990	18,177	16,847	23,128
4013 1011 Sewer Health Ins	51,517	52,630	57,330	70,403
4013 1013 Sewer PERS Retirement	46,812	60,214	55,860	70,622
4013 1014 Sewer St Unemployment	427	-	1,121	-
4013 1015 Sewer Wkrs Comp	12,343	14,565	18,815	18,947
4013 1016 Sewer Uniform Expense	1,819	1,300	1,019	1,750
4013 1021 Sewer Toma-Tek Wages	6,176	7,000	13,711	6,052
Total Salaries	352,573	398,496	382,058	487,176
Percentage Increase / - Decrease		5.77%	-4.12%	
Dollar Amount Increase / (Decrease)		21,721.68	(16,437.85)	
4013 2001 Sewer Office Supplies	1,840	1,000	1,820	2,500
4013 2002 Sewer Comptr Supplies	67	200	-	-
4013 2005 Sewer Postage & Ship	5,818	6,700	4,083	4,500
4013 2008 Sewer Janitorial Supp	2,579	1,600	718	1,200
4013 2009 Sewer Operational	4,814	2,500	6,092	5,000
4013 2011 Sewer Protect Clothng	1,130	1,500	540	500
4013 2013 Sewer Gas, Oil, Lube	13,376	15,000	9,710	15,000
4013 2014 Sewer Tires, Batt, Ac	2,166	2,500	2,603	2,500
4013 2016 Sewer Safety Equip	41	100	49	100
4013 2017 Sewer Chemicals	20,402	15,000	10,925	10,000
4013 2501 Sewer Advertisement	348	1,000	2,228	1,000
4013 2502 Sewer Insurance	27,798	38,274	22,540	23,106
4013 2503 Sewer Dues/Fees	21,443	43,000	30,586	32,500
4013 2504 Sewer Reg/Tuition	654	300	733	800
4013 2505 Sewer Trans & Travel	352	300	260	150
4013 2506 Sewer Meeting Exp	62	100	-	-
4013 2523 Sewer Telephone	1,844	1,000	1,576	1,500
4013 2526 Sewer Electricity/Gas	112,436	135,000	114,973	125,000
4013 2528 Sewer Utilities - PGE	-	1,800	-	-
4013 2532 Sewer Miscellaneous	399	-	-	-
4013 2533 Sewer Property Taxes	-	-	265	275
4013 2536 Sewer Envir. mandates	80	250	480	500
4013 2539 Sewer Internet Access	1,288	1,500	1,074	1,000
4013 3001 Sewer Small Tools	1,942	1,500	1,091	1,500
4013 3002 Sewer Rnt/Lease Equip	6,329	4,000	2,805	3,500
4013 3011 Sewer R&M Vehicle	3,440	3,000	2,062	2,500
4013 3012 Sewer Repair Equip	25,872	35,000	47,572	40,000
4013 3013 Sewer Repair Facilts	14,863	60,000	51,416	50,000
4013 3014 Sewer Facility Maint	13,189	-	644	-
4013 3015 Sewer TOMATEK SYS/RPR	48,467	25,000	90,667	76,000
4013 3027 Sewer Sewer Line Rpr	1,522	2,000	1,609	2,000
4013 3303 Sewer Computer Repair	198	-	-	-

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE 2014</u>	<u>Actual FYE 2014 Thru 05/31</u>	<u>Budget FY 2014-15</u>
4013 3501 Sewer Audit Fees	6,183	6,500	10,560	10,000
4013 3502 Sewer Attorney Fee's	12,191	6,500	14,937	15,000
4013 3504 Sewer C/W Service Fee	3,779	4,000	3,279	3,000
4013 3506 Sewer Engineering	38,564	50,000	11,178	40,000
4013 3507 Sewer Inspection	-	-	85	-
4013 3509 Sewer Other Cost	1,800		-	-
4013 3511 Sewer Lab Analysis	25,438	20,000	24,375	25,000
4013 3513 Sewer Other Services	42,403	10,000	23,747	10,000
4013 3514 Sewer Service Agrmnts	238	-	4,236	5,000
4013 3515 Sewer Comp Serv Agrmt	767	2,350	4,154	5,400
4013 3518 Sewer Pest Control	98	120	17	500
4013 3519 Sewer Bank Charges	58		-	-
4013 5000 Sewer Capital Outlay	962		-	-
4013 5002 Sewer Equipment	74	15,000	15,448	88,000
4013 5005 Sewer Computer	569	-	-	34,383
4013 5035 Sewer Vehicle/Equipt	-	50,665	-	50,665
4013 5999 Sewer Depreciation	232,644	175,550	-	175,550
4013 6015 Sewer USDA DEBT SRVC	151,170	147,056	147,056	147,056
4013 6017 Sewer FmHA 92 Swr Int	4,902	8,000	4,000	8,000
Total Expenses	908,152	894,865	672,191	1,017,685
Percentage Increase / - Decrease		-4.51%		-24.88%
Dollar Amount Increase / (Decrease)		(42,283.89)		(222,673.77)
 Total Salaries & Expenses	 1,260,725	 1,293,361	 1,054,249	 1,504,861
Percentage Increase / - Decrease		-1.56%		-18.49%
Dollar Amount Increase / (Decrease)		(20,562.21)		(239,111.62)
 Total Net	 171,515	 183,939	 422,276	 (361)
Percentage Increase / - Decrease		-93.49%		129.57%
Dollar Amount Increase / (Decrease)		(2,641,578.58)		238,337.08

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3105 Impact Fee	57,937	2,000	44,948	-
3301 Interest Income	672	850	558	-
3548 Connection Fees	24,000	2,000	2,000	-
3900 Transfer In	23,333	559,600	-	453,000
Total Revenues	105,941.76	564,450.00	47,505.90	453,000.00
Percentage Increase / - Decrease		8829.09%	-91.58%	
Dollar Amount Increase / (Decrease)		558,128.53	(516,944.10)	
4013 3014 Sewer Facility Maintenance	9,952	-	-	-
4013 3506 Sewer Engineering	7,523	42,250	9,708	53,000
4013 3519 Sewer Bank Charges	215	-	-	-
4013 5003 Sewer Equip. purchase	-	200,000	-	200,000
4013 5329 Sewer Sewer Line Repair	-	141,750	-	200,000
Total Expenses	17,691	384,000	9,708	453,000
Percentage Increase / - Decrease		1184.33%	-97.47%	
Dollar Amount Increase / (Decrease)		354,101.22	(374,292.25)	
Total Salaries & Expenses	17,691	384,000	9,708	453,000
Percentage Increase / - Decrease		1184.33%	-97.47%	
Dollar Amount Increase / (Decrease)		354,101.22	(374,292.25)	
Total Net	88,251	180,450	37,798	-
Percentage Increase / - Decrease		398.20%	-79.05%	
Dollar Amount Increase / (Decrease)		144,229.75	(142,651.85)	

Description	Average Past 3 Years	Adopted Budget FYE	Actual FYE 2014 Thru	Budget FY 2014-15
		2014	05/31	
3301 Interest Income	29	-	64	50
3803 Assessments Received	51,493	44,000	41,765	45,000
Total Revenues	51,522	44,000	41,829	45,050
Percentage Increase / - Decrease		-4.64%	-4.93%	
Dollar Amount Increase / (Decrease)		(2,142.66)	(2,171.18)	
4014 1000 Landscape Dist Salaries	11,596	21,223	26,675	22,246
4014 1005 Landscape Dist Overtime	1,127	1,500	362	1,239
4014 1010 Landscape Dist Fica	979	1,624	1,715	1,797
4014 1011 Landscape Dist Health Ins	6,181	7,757	6,897	7,729
4014 1013 Landscape Dist PERS Retirement	2,543	5,108	5,524	6,461
4014 1014 Landscape Dist St Unemployment	378	-	1,268	
4014 1015 Landscape Dist Workers Comp	527	575	1,784	1,494
Total Salaries	23,330	37,787	44,225	40,965
Percentage Increase / - Decrease		29.46%	17.04%	
Dollar Amount Increase / (Decrease)		8,598.23	6,438.32	
4014 2013 Landscape Dist Gas, Oil, Lube	-	-	127	550
4014 2017 Landscape Dist Chemicals			415	450
4014 2501 Landscape Dist Advertisement	50	-	-	-
4014 2502 Landscape Dist Insurance	-	-	904	872
4014 2523 Landscape Telephone	-	-	10	100
4014 2526 Landscape Dist Electricity/Gas	11,733	11,500	458	900
4014 3001 Landscape Dist Small Tools	-	100	-	-
4014 3013 Landscape Dist Repair Facility	859	2,000	1,900	1,500
4014 3502 Landscape Dist Attorney Fee's	79	-	-	-
4014 3506 Landscape Dist Engineering	1,162	2,000	2,074	2,500
4014 3513 Landscape Dist Other Services	90	-	-	-
4014 5035 Landscape Vehicle / Equipment Replacement	-	11,329	-	11,329
4014 5005 Landscape Dist Computer	36	-	-	3,751
Total Expenses	19,873	26,929	5,888	21,952
Percentage Increase / - Decrease		564.11%	-78.14%	
Dollar Amount Increase / (Decrease)		22,874.11	(21,041.02)	
Total Salaries & Expenses	43,203	64,716	50,113	62,917
Percentage Increase / - Decrease		94.67%	-22.56%	
Dollar Amount Increase / (Decrease)		31,472.34	(14,602.70)	
Total Net	8,319	(20,716)	(8,284)	(17,867)
Percentage Increase / - Decrease		-126.10%	-60.01%	
Dollar Amount Increase / (Decrease)		(100,102.32)	12,431.52	

Description	Average Past 3 Years	Adopted Budget FYE	Actual FYE 2014 Thru	Budget FY 2014-15
		2014	05/31	
3301 Interest Income	5	-	320	250
3555 Solid Waste Service Revenue	295,140	324,000	322,078	330,000
3575 Street Sweeping Service Revenue	-	-	11,039	24,000
Total Revenues	295,145	324,000	333,437	354,250
Percentage Increase / - Decrease		4.57%	2.91%	
Dollar Amount Increase / (Decrease)		14,162.78	9,436.59	
4100 1000 Administration Salaries	11,343	27,250	16,371	19,861
4100 1005 Administration Overtime	(124)	-	26	89
4100 1010 Administration Fica	868	2,085	1,237	1,526
4100 1011 Administration Health Ins	1,149	7,014	4,967	5,837
4100 1013 Administration PERS Retirement	2,573	6,399	4,323	5,111
4100 1015 Administration Workers Comp	393	450	2,040	1,350
Total Salaries	16,202	43,198	28,963	33,773
Percentage Increase / - Decrease		133.20%	-32.95%	
Dollar Amount Increase / (Decrease)		24,673.77	(14,234.60)	
4100 2001 Administration Office Supplies	-	-	1,614	2,000
4100 2005 Administration Postage & Ship	-	-	2,643	3,200
4100 2009 Administration Operational	1,248	700	36	-
4100 2501 Administration Advertisement	-	-	390	-
4100 2502 Administration Insurance	-	-	1,215	736
4100 2505 Administration Trans & Travel	-	-	20	-
4100 2523 Administration Telephone	-	-	88	300
4100 2526 Administration Electricity/Gas	-	500	-	500
4100 2533 Administration Property Taxes	-	-	10	15
4100 2539 Administration Internet Access	-	46	46	550
4100 3002 Administration Rent/Lease Equip	380	750	352	2,000
4100 3012 Administration Repair Equipment	-	-	198	-
4100 3502 Administration Attorney Fee's	112	-	331	-
4100 3504 Administration C/W Service Fee	35	-	-	500
4100 3509 Administration Other Cost	708	11,145	4,643	9,290
4100 3513 Administration Other Services	283,054	300,000	279,602	305,000
4100 3514 Administration Service Agreement	225	350	343	355
4100 3515 Administration Comp Service Agreem	9	-	1,380	4,325
4100 3518 Administration Pest Control	-	-	17	-
4100 5005 Administration Computer	-	-	-	7,502
4100 5035 Administration Vehicle/Equipment	-	1,017	-	1,017
Total Expenses	285,871	314,508	292,929	337,290
Percentage Increase / - Decrease		5.89%	-6.86%	
Dollar Amount Increase / (Decrease)		17,495.03	(21,579.46)	
Total Salaries & Expenses	302,073	357,706	321,892	371,064
Percentage Increase / - Decrease		13.36%	-10.01%	
Dollar Amount Increase / (Decrease)		42,168.80	(35,814.06)	
Total Net	(6,928)	(33,706)	11,544	(16,814)
Percentage Increase / - Decrease		-105.39%	-134.25%	
Dollar Amount Increase / (Decrease)		(659,080.98)	45,250.65	

Street Fund Totals Summary

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE 2014</u>	<u>Actual FYE 2014 Thru 05/31</u>	<u>Budget FY2014-15</u>
012 3651 Gas Tax (2105)	35,232.26	36,410.00	31,117.29	118,265.00
025 3602 LTF Article III	4,511.00	4,634.00	4,634.00	4,854.00
028 3601 LTF Article VIII (Sts & Rds)	186,921.67	209,235.00	248,549.00	219,150.00
033 3601 LTF Article VIII (Sts & Rds)	103,091.37	112,956.00	100,195.84	115,034.00
034 3601 LTF Article VIII (Sts & Rds)	3,421.22	3,953.00	3,401.88	4,028.00
035 3601 LTF Article VIII (Sts & Rds)	116,197.25	128,734.00	112,848.16	131,372.00
067 3650 GAS TAX (HUTA 2103)	77,368.64	100,317.00	94,226.25	81,110.00
Total Revenues	526,743.41	596,239.00	594,972.42	673,813.00
Percentage Increase / - Decrease		4.08%	-0.21%	
Dollar Amount Increase / (Decrease)		23,350.44	(1,266.58)	
4090 1000 Sts & Rds Salaries	137,278.28	103,275.00	103,657.55	127,666.82
4090 1005 Sts & Rds Overtime	4,581.74	4,750.00	1,298.12	3,086.73
4090 1010 Sts & Rds Fica	10,641.05	7,901.00	7,964.09	10,002.65
4090 1011 Sts & Rds Health Ins	43,327.47	30,913.00	28,278.97	32,049.82
4090 1013 Sts & Rds PERS Retirement	30,875.35	24,857.00	27,765.87	32,232.18
4090 1014 Sts & Rds St Unemployment	426.22	-	1,290.25	-
4090 1015 Sts & Rds Workers Comp	6,467.48	4,371.00	8,313.12	8,629.91
Total Salaries	233,714.45	176,067.00	178,567.97	213,668.11
Percentage Increase / - Decrease		-25.17%	1.42%	
Dollar Amount Increase / (Decrease)		(59,226.68)	2,500.97	
4090 2013 Sts & Rds Gas, Oil, Lube	14,093.98	16,500.00	10,179.27	11,500.00
4090 2014 Sts & Rds Tires, Batt, Ac	212.86	-	404.05	700.00
4090 2015 Sts & Rds Signs, Signals	5,618.58	5,000.00	3,501.16	5,000.00
4090 2502 Sts & Rds Insurance	-	-	4,212.11	5,054.47
4090 2503 Sts & Rds Dues/Fees	39.33	-	150.00	200.00
4090 2523 Sts & Rds Telephone			83.91	350.00
4090 2526 Sts & Rds Electricity/Gas	63,281.24	66,000.00	71,053.18	72,000.00
4090 3002 Sts & Rds Rent/Lease Equip	1,671.47	500.00	140.76	500.00
4090 3008 Sts & Rds S/W, Curbs, Bike	58.68	-	340.91	10,000.00
4090 3012 Sts & Rds Repair Equip	3,693.58	5,500.00	3,566.00	5,500.00
4090 3017 Sts & Rds St. Construction		50,300.00	-	-
4090 3018 Sts & Rds St. Painting	2,264.46	5,000.00	3,188.08	4,000.00
4090 3021 Sts & Rds St Sweeper Repair	10,201.00	20,000.00	15,885.61	10,000.00
4090 3022 Sts & Rds Sts & Rd Repair	23,142.55	69,000.00	55,837.79	65,000.00
4090 3506 Sts & Rds Engineering	18,845.23	13,000.00	14,337.56	25,000.00
4090 3515 Sts & Rds Comp. Service		-	90.94	-
4090 3554 Sts & Rds Security Serv.	294.00	-	-	-
4090 4103 Sts & Rds Const. Eng	-	-	-	-
4090 5005 Sts & Rds Computer				6,251.00
4090 5035 Sts & Rds Vehicle/Equipment	-	40,236.00	-	40,236.00
Total Expenses	359,496.30	291,736.00	183,062.17	295,352.47
Percentage Increase / - Decrease		82.58%	-37.25%	
Dollar Amount Increase / (Decrease)		131,953.02	(108,673.83)	
Total Salaries & Expenses	593,210.76	467,803.00	361,630.14	509,020.59
Percentage Increase / - Decrease		18.41%	-22.70%	
Dollar Amount Increase / (Decrease)		72,726.34	(106,172.86)	
Total Net	1,119,954.17	1,064,042.00	956,602.56	1,182,833.59
Percentage Increase / - Decrease		9.93%	-10.10%	
Dollar Amount Increase / (Decrease)		96,076.78	(107,439.44)	

Streets Department

Budgets

- Gas Tax 2105 – Highway User Tax
- Local Transportation Fund (LTF)
- Transportation Development Act (TDA)
- Measure C
- Measure C-2
- Measure C-3
- Gas Tax AB-2928 – Highway User Tax

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3301 Interest Income	39	50	120	100
3651 Gas Tax (2105)	35,232	36,410	31,117	37,275
3652 Gas Tax (2106)	24,114	28,937	22,978	33,089
3653 Gas Tax (2107)	51,060	54,208	50,209	45,801
3654 Gas Tax (2107.5)	2,000	2,000	2,000	2,000
Total Revenues	112,445	121,605	106,425	118,265
Percentage Increase / - Decrease		4.71%	-12.48%	
Dollar Amount Increase / (Decrease)		5,474.76	(15,179.97)	
4013 2014 Sewer Tires, Batt, Ac	259	700	-	-
4090 1013 Sts & Rds PERS Retirement	-	-	439	-
4090 2013 Sts & Rds Gas, Oil, Lube	1,813	4,500	321	-
4090 2014 Sts & Rds Tires, Batt, Ac	213	-	404	-
4090 2015 Sts & Rds Signs, Signals	5,619	5,000	3,501	5,000
4090 2526 Sts & Rds Electricity/Gas	35,796	66,000	71,034	72,000
4090 2532 Sts & Rds Miscellaneous	306	-	49	-
4090 3001 Sts & Rds Tools	-	-	-	3,200
4090 3002 Sts & Rds Rent/Lease Equip	1,533	-	-	-
4090 3012 Sts & Rds Repair Equip	2,700	3,500	3,345	3,500
4090 3013 Sts & Rds Repair Facility	-	-	42	-
4090 3018 Sts & Rds St. Painting	2,265	5,000	3,188	4,000
4090 3021 Sts & Rds St Sweeper Repair	7,996	-	751	-
4090 3022 Sts & Rds Sts & Rd Repair	18,923	25,000	19,153	20,000
4090 3506 Sts & Rds Engineering	3,774	-	740	-
4090 4103 Sts & Rds Const. Eng	-	-	-	-
4090 5035 Sts & Rds Vehicle/Equipment	-	10,200	-	10,200
4090 7000 Sts & Rds Transfer out	29,440	-	-	-
7000 Transfer Out	9,092	-	-	-
Total Expenses	120,023	119,900	102,968	117,900
Percentage Increase / - Decrease		80.45%	-14.12%	
Dollar Amount Increase / (Decrease)		53,454.48	(16,931.95)	
Total Salaries & Expenses	120,023	119,900	102,968	117,900
Percentage Increase / - Decrease		80.45%	-14.12%	
Dollar Amount Increase / (Decrease)		53,454.48	(16,931.95)	
Total Net	(7,577)	1,705	3,457	365
Percentage Increase / - Decrease		-99.07%	102.76%	
Dollar Amount Increase / (Decrease)		(180,870.76)	1,751.98	

Description	Average Past 3 Years	Adopted Budget FYE		Actual FYE 2014 Thru	Budget FY2014-15
		2014	05/31		
3301 Interest Income	13	10	4		10
3600 Grant Revenues	7,504				-
3602 LTF Article III	4,511	4,634	4,634		4,844
Total Revenues	12,028	4,644	4,638		4,854
Percentage Increase / - Decrease		2.78%	-0.14%		
Dollar Amount Increase / (Decrease)		125.70	(6.47)		
4090 3013 Sts & Rds Repair Facilities	-	-	-		3,000
4090 3506 Sts & Rds Engineering	511	-	-		-
4090 7000 Sts & Rds Transfer Out	9,597	-	-		-
Total Expenses	10,108	-	-		3,000
Percentage Increase / - Decrease		0.00%	0.00%		
Dollar Amount Increase / (Decrease)		-	-		
Total Salaries & Expenses	10,108	-	-		3,000
Percentage Increase / - Decrease		0.00%	0.00%		
Dollar Amount Increase / (Decrease)		-	-		
Total Net	1,920	4,644	4,638		1,854
Percentage Increase / - Decrease		2.78%	-0.14%		
Dollar Amount Increase / (Decrease)		125.70	(6.47)		

Description	Average Past 3 Years	Adopted Budget FYE	Actual FYE 2014 Thru	Budget FY2014-15
		2014	05/31	
Transfer from Fund Balance				-
3301 Interest Income	3	5	207	150
3601 LTF Article VIII (Sts & Rds)	186,922	209,235	248,549	219,000
Total Revenues	186,925	209,240	248,756	219,150
Percentage Increase / - Decrease		-11.22%	18.89%	
Dollar Amount Increase / (Decrease)		(26,452.67)	39,515.81	
4090 1000 Sts & Rds Salaries	55,512	46,093	44,294	50,741
4090 1005 Sts & Rds Overtime	1,975	2,500	767	1,705
4090 1010 Sts & Rds Fica	4,469	3,526	3,587	4,012
4090 1011 Sts & Rds Health Ins	18,870	16,057	13,862	15,375
4090 1013 Sts & Rds PERS Retirement	14,148	11,094	12,399	14,493
4090 1015 Sts & Rds Workers Comp	2,821	2,871	3,878	3,450
Total Salaries	97,797	82,141	78,787	89,777
Percentage Increase / - Decrease		-20.80%	-4.08%	
Dollar Amount Increase / (Decrease)		(21,567.53)	(3,353.82)	
4090 2013 Sts & Rds Gas, Oil, Lube	5,128	5,500	4,272	5,000
4090 2014 Sts & Rds Tires, Batt, Ac	-	-	-	350
4090 2502 Sts & Rds Insurance	-	-	1,965	1,787
4090 2503 Sts & Rds Dues/Fees	(0)	-	-	-
4090 2523 Sts & Rds Telephone	-	-	8	150
4090 3008 Sts & Rds S/W, Curbs, Bike	59	-	341	10,000
4090 3012 Sts & Rds Repair Equip	196	-	-	-
4090 3017 Sts & Rds St. Construction	-	50,300	-	-
4090 3018 Sts & Rds St. Painting	(0)	-	-	-
4090 3021 Sts & Rds St Sweeper Repair	2,205	20,000	15,134	10,000
4090 3022 Sts & Rds Sts & Rd Repair	199	-	-	-
4090 3506 Sts & Rds Engineering	-	8,000	8,250	20,000
4090 5005 Sts & Rds Computer	-	-	-	6,251
4090 5035 Sts & Rds Vehicle/Equipment	-	13,968	-	13,968
4090 7000 Sts & Rds Transfer out	41,392	-	-	-
4200 3513 Public Works Other Services	500	-	-	-
Total Expenses	49,679	97,768	29,970	67,506
Percentage Increase / - Decrease		610.37%	-69.35%	
Dollar Amount Increase / (Decrease)		84,004.94	(67,798.32)	
Total Salaries & Expenses	147,476	179,909	108,757	157,283
Percentage Increase / - Decrease		53.15%	-39.55%	
Dollar Amount Increase / (Decrease)		62,437.41	(71,152.14)	
Total Net	39,448	29,331	139,999	61,867
Percentage Increase / - Decrease		-91.69%	377.31%	
Dollar Amount Increase / (Decrease)		(323,833.26)	110,667.95	

Description	Average Past 3 Years	Adopted Budget FYE	Actual FYE 2014 Thru	Budget FY2014-15
		2014	05/31	
3301 Interest Income	1	-	112	90
3600 Measure "C" Sts & Rds	0	-	-	-
3601 LTF Article VIII (Sts & Rds)	103,091	112,956	100,196	114,944
3900 Transfer In	16,134	-	-	-
Total Revenues	119,227	112,956	100,307	115,034
Percentage Increase / - Decrease		-7.24%	-11.20%	
Dollar Amount Increase / (Decrease)		(8,818.47)	(12,648.51)	
4090 1000 Sts & Rds Salaries	42,099	23,097	25,830	36,980
4090 1005 Sts & Rds Overtime	1,036	750	166	526
4090 1010 Sts & Rds Fica	2,709	1,767	1,765	2,869
4090 1011 Sts & Rds Health Ins	10,395	5,010	5,763	6,891
4090 1013 Sts & Rds PERS Retirement	7,561	5,559	6,185	7,139
4090 1014 Sts & Rds St Unemployment	254	-	169	-
4090 1015 Sts & Rds Workers Comp	1,567	1,500	1,779	2,483
Total Salaries	65,628	37,683	41,658	56,888
Percentage Increase / - Decrease		-32.20%	10.55%	
Dollar Amount Increase / (Decrease)		(17,894.85)	3,974.75	
4090 2013 Sts & Rds Gas, Oil, Lube	7,153	6,500	5,586	6,500
4090 2502 Sts & Rds Insurance	-	-	902	1,579
4090 2503 Sts & Rds Dues/Fees	40	-	150	200
4090 2523 Sts & Rds Telephone	-	-	42	100
4090 2526 Sts & Rds Electricity/Gas	27,485	-	19	-
4090 3002 Sts & Rds Rent/Lease Equip	138	500	141	500
4090 3012 Sts & Rds Repair Equip	797	2,000	221	2,000
4090 3022 Sts & Rds Sts & Rd Repair	2,927	14,000	16,885	20,000
4090 3506 Sts & Rds Engineering	1,947	-	788	-
4090 3515 Sts & Rds Comp Service	-	-	45	120
4090 5035 Sts & Rds Vehicle/Equipment	-	8,315	-	8,315
4090 7000 Sts & Rds Transfer out	1,748	-	-	-
4100 1000 Administration Salaries	161	-	-	-
4200 3012 Public Works Repair Equip	71	-	-	-
Total Expenses	42,466	31,315	24,779	39,314
Percentage Increase / - Decrease		-52.69%	-20.87%	
Dollar Amount Increase / (Decrease)		(34,881.62)	(6,536.42)	
Total Salaries & Expenses	108,095	68,998	66,436	96,202
Percentage Increase / - Decrease		-43.34%	-3.71%	
Dollar Amount Increase / (Decrease)		(52,776.47)	(2,561.67)	
Total Net	11,132	43,958	33,871	18,832
Percentage Increase / - Decrease		-81.95%	-22.95%	
Dollar Amount Increase / (Decrease)		(199,590.94)	(10,086.84)	

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3301 Interest Income	1	5	4	5
3600 Measure "C" Sts & Rds	71	-	-	-
3601 LTF Article VIII (Sts & Rds)	3,421	3,953	3,402	4,023
3900 Transfer In	500	-	-	-
Total Revenues	3,993	3,958	3,406	4,028
Percentage Increase / - Decrease		7.01%	-13.95%	
Dollar Amount Increase / (Decrease)		259.33	(552.21)	
4090 3022 Sts & Rds Sts & Rd Repair	1,037	-	-	-
4090 3506 Sts & Rds Engineering	366	-	-	-
4090 7000 Sts & Rds Transfer out	1,045	-	-	-
Total Expenses	2,448	-	-	-
Percentage Increase / - Decrease		0.00%	0.00%	
Dollar Amount Increase / (Decrease)		-	-	
Total Salaries & Expenses	2,448	-	-	-
Percentage Increase / - Decrease		0.00%	0.00%	
Dollar Amount Increase / (Decrease)		-	-	
Total Net	1,546	3,958	3,406	4,028
Percentage Increase / - Decrease		7.01%	-13.95%	
Dollar Amount Increase / (Decrease)		259.33	(552.21)	

Description	Average Past 3 Years	Adopted Budget FYE	Actual FYE 2014 Thru	Budget FY2014-15
		2014	05/31	
3301 Interest Income	133	160	127	100
3600 Measure "C" Sts & Rds	0	-	-	-
3601 LTF Article VIII (Sts & Rds)	116,197	128,734	112,848	131,272
3900 Transfer In	681	-	-	-
Total Revenues	117,012	128,894	112,976	131,372
Percentage Increase / - Decrease		3.61%	-12.35%	
Dollar Amount Increase / (Decrease)		4,496.87	(15,918.43)	
4090 3022 Sts & Rds Sts & Rd Repair	55	30,000	19,800	25,000
4090 3506 Sts & Rds Engineering	11,453	5,000	4,560	5,000
4090 5380 Sts & Rds Bicycle Pathway	-	-	-	-
4090 7000 Sts & Rds Transfer out	93,659	-	-	34,061
Total Expenses	122,768	35,000	24,360	64,061
Percentage Increase / - Decrease		161.63%	-30.40%	
Dollar Amount Increase / (Decrease)		21,622.22	(10,639.83)	
Total Salaries & Expenses	122,768	35,000	24,360	64,061
Percentage Increase / - Decrease		161.63%	-30.40%	
Dollar Amount Increase / (Decrease)		21,622.22	(10,639.83)	
Total Net	(5,756)	93,894	88,615	67,311
Percentage Increase / - Decrease		-31.85%	-5.62%	
Dollar Amount Increase / (Decrease)		(43,880.91)	(5,278.60)	

FUND #: 067 Gas Tax - Highway User Tax Account (HUTA)

Description	Average Past 3 Years	Adopted Budget FYE	Actual FYE 2014 Thru	Budget FY2014-15
		2014	05/31	
3650 GAS TAX (HUTA 2103)	77,369	100,317	94,226	81,110
3900 Transfer In	4,925	-	-	-
Total Revenues	82,294	100,317	94,226	81,110
Percentage Increase / - Decrease		31.98%	-6.07%	
Dollar Amount Increase / (Decrease)		24,309.70	(6,090.75)	
4090 1000 Sts & Rds Salaries	39,667	34,085	33,533	39,945
4090 1005 Sts & Rds Overtime	1,570	1,500	365	856
4090 1010 Sts & Rds Fica	3,462	2,608	2,613	3,121
4090 1011 Sts & Rds Health Ins	14,062	9,846	8,654	9,784
4090 1013 Sts & Rds PERS Retirement	9,166	8,204	8,744	10,600
4090 1014 Sts & Rds St Unemployment	172	-	1,121	-
4090 1015 Sts & Rds Workers Comp	2,079	-	2,656	2,696
Total Salaries	70,178	56,243	57,684	67,003
Percentage Increase / - Decrease		-26.00%	2.56%	
Dollar Amount Increase / (Decrease)		(19,764.30)	1,441.13	
4090 2014 Sts & Rds Tires, Batt, Ac	-	-	-	350
4090 2502 Sts & Rds Insurance	-	-	1,346	1,689
4090 2523 Sts & Rds Telephone	-	-	34	100
4090 3001 Sts & Rds Small Tools	-	-	-	5,500
4090 3506 Sts & Rds Engineering	794	-	-	-
4090 3515 Sts & Rds Comp. Service	-	-	45	-
4090 5035 Sts & Rds Vehicle/Equipment	-	7,753	-	7,753
4090 7000 Sts & Rds Transfer out	11,210	-	-	-
Total Expenses	12,005	7,753	1,425	15,042
Percentage Increase / - Decrease		0.00%	-81.63%	
Dollar Amount Increase / (Decrease)		7,753.00	(6,328.40)	
Total Salaries & Expenses	82,182	63,996	59,109	82,045
Percentage Increase / - Decrease		-15.80%	-7.64%	
Dollar Amount Increase / (Decrease)		(12,011.30)	(4,887.27)	
Total Net	111	36,321	35,118	(935)
Percentage Increase / - Decrease		-76.11%	-3.31%	
Dollar Amount Increase / (Decrease)		(115,693.60)	(1,203.48)	

Capital Improvement Projects / Grants Summary

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		2014	05/31	
065-3801 Poso Canal / Pedestrian Bike Route	11,090.41	16,200.00	955.13	262,906.00
078-3841 Highway 33 Project	22,365.08	1,844,670.00	5,243.29	1,780,534.00
101-3801 11-HOME-7668 - Housing and Community Development	116,034.00	-	5,435.00	232,740.00
103-3801 CML-5224-019 - Dunkle Park, River Lane, and 12th Streets	4,403.14	21,945.00	3,223.51	284,013.00
104-3801 STPL-5224-020 - 16th, O St., and Q St. Rehabilitation	1,118.25	-	-	44,712.03
106-3801 CML 5224-017 - Street Sweeper	3,403.25	309,799.00	2,000.00	-
107-3801 SRF13P106 - Las Deltas Water Project	1,341.26	-	12,461.77	404,166.88
109-3801 CalRecycle TAI-13-31 - Waste Tire Amnesty Grant	-	-	-	7,121.00
122-3801 12-CDBG-8387 - Well 17 and Code Enforcement	-	-	56,798.00	719,349.50
100-3801 11-PTE-7623 - Strom Drain & Sewer Master Plan - CLOSED	35,712.00	-	-	-
105-3801 Tire Cleanup Grant - CLOSED	1,330.00	-	300.80	-
120-3801 SRSL-5224-016 - Safe Routes to School Cycle 3 - CLOSED	46,247.75	397,212.00	55,327.60	-
121-3801 SR2SL-5224-018 - Safe Routes To School Cycle 10 - CLOSED	171,119.86	449,700.00	259,785.59	-
Total Revenues	414,165.00	3,039,526.00	401,530.69	3,735,542.41
Percentage Increase / - Decrease		#DIV/0!	-86.79%	
Dollar Amount Increase / (Decrease)		3,039,526.00	(2,637,995.31)	
1000 Salaries	-	-	5,106.24	85,000.00
1005 Overtime	-	-	240.84	479.00
Total Salaries	-	-	5,347.08	85,479.00
Percentage Increase / - Decrease		0.00%	0.00%	
Dollar Amount Increase / (Decrease)		-	5,347.08	
3513 Other Services	12,817.50	-	26,942.00	53,847.50
3506 Engineering	152,931.63	51,000.00	106,987.31	274,313.00
4078 CDBG Housing	105,000.00	-	-	229,425.00
4102 Preliminary Engineering	36,815.23	104,215.00	88,570.52	493,673.91
4103 Construction Engineering	9,115.16	173,655.00	32,596.12	730,210.00
4104 Construction	114,855.76	2,392,150.00	665,505.22	1,902,655.00
5003 Equipment Purchase	-	309,799.00	#VALUE!	-
Total Expenses	434,298.78	3,030,819.00	#VALUE!	3,684,124.41
Percentage Increase / - Decrease		0.00%	0.00%	
Dollar Amount Increase / (Decrease)		3,030,819.00	#VALUE!	
Total Salaries & Expenses	434,298.78	3,030,819.00	#VALUE!	3,769,603.41
Percentage Increase / - Decrease		0.00%	0.00%	
Dollar Amount Increase / (Decrease)		3,030,819.00	#VALUE!	
Total Net	(20,133.78)	8,707.00	#VALUE!	(34,061.00)
Percentage Increase / - Decrease		0.00%	0.00%	
Dollar Amount Increase / (Decrease)		8,707.00	#VALUE!	

City Grants Improvements Budgets

- Poso Canal / Pedestrian Bike Route
- Highway 33 Beautification
- 11-HOME-7668 Housing and Community Development
- CML-5224-019 Dunkle Park, River Lane, & 12th Streets
- STPL-5224-020 16th, “O” Street, and “Q” Street Rehabilitation
- CML – 5224-017 Street Sweeper
- SRF13P106 Las Deltas Water Project
- Cal Recycle TA1-13-31 Waste Tire Amnesty Grant
- 12-CDBG-8387 Well 17 and Code Enforcement

- *11-PTE-7623 Sewer & Storm Drain Master Plan (COMPLETED)*
- *Tire Cleanup Grant (COMPLETED)*
- *SRTSL-5224-016 Safe Routes to School Cycle 3 (COMPLETED)*
- *SR2SL-5224-018 Safe Routes to School Cycle 10 (COMPLETED)*

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>05/31</u>	<u>Budget FY 2014-15</u>
3546 Miscellaneous Revenue	-	-	-	-	
3801 GRANT INCOME	11,090	16,200	955		262,906
Transfer In	-	-	-		34,061
Total Revenues	11,090	16,200	955		296,967
Percentage Increase / - Decrease		168.21%	-94.10%		
Dollar Amount Increase / (Decrease)		10,159.88	(15,244.87)		
4200 4102 Preliminary Engineering	6,779	16,200	966		16,967
4200 4103 Construction Engineering	-	-	-		-
4200 4104 Construction	-	-	-		280,000
Total Expenses	6,779	16,200	966		296,967
Percentage Increase / - Decrease		168.21%	-94.04%		
Dollar Amount Increase / (Decrease)		10,159.88	(15,234.00)		
Total Salaries & Expenses	6,779	16,200	966		296,967
Percentage Increase / - Decrease		168.21%	-94.04%		
Dollar Amount Increase / (Decrease)		10,159.88	(15,234.00)		
Total Net	4,312	-	(11)		-
Percentage Increase / - Decrease		-100.00%	0.00%		
Dollar Amount Increase / (Decrease)		(12,080.24)	(10.87)		

Grant award March 2011

Project Location: On Q street from 9th to Q Street to Canal

Federal Funds granted \$44,265 with a local match of \$5,735 - Preliminary Engineering (Amendment 12-07)

Federal Funds granted \$247,885 with a local match of \$32,115 - Construction (Amendment 12-07)

City match will come from Measure C fund 035

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>05/31</u>	<u>Budget FY 2014-15</u>
3801 GRANT INCOME	4,646	-	-	-	-
3841 Hwy 33 Beautiful	17,719	1,844,670	5,243		1,780,534
Total Revenues	22,365	1,844,670	5,243		1,780,534
Percentage Increase / - Decrease		5694.24%	-99.72%		
Dollar Amount Increase / (Decrease)		1,812,833.73	(1,839,426.71)		
4090 3506 Sts & Rds Engineering	10,612	-	370		-
4200 4102 Preliminary Engineering	26,705	60,102	6,560		7,879
4200 4103 Construction Engineering	9,115	122,655	-		150,000
4200 4104 Construction	-	1,650,000	-		1,622,655
Total Expenses	46,432	1,832,757	6,930		1,780,534
Percentage Increase / - Decrease		5656.82%	-99.62%		
Dollar Amount Increase / (Decrease)		1,800,920.73	(1,825,827.34)		
Total Salaries & Expenses	46,432	1,832,757	6,930		1,780,534
Percentage Increase / - Decrease		5656.82%	-99.62%		
Dollar Amount Increase / (Decrease)		1,800,920.73	(1,825,827.34)		
Total Net	(24,067)	11,913	(1,686)		-
Percentage Increase / - Decrease		-81.29%	-114.16%		
Dollar Amount Increase / (Decrease)		(51,759.54)	(13,599.37)		

Grant award September 2008

Project Location: State Highway 33 from 8th Street to 15th Street

Project funded by Fresno County Transportation Authority and Fresno County Governments - 1/2 percent tax Measure C

Amount Granted: \$2.0 million; No City match required.

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Proposed Budget FY</u>
		<u>2014</u>	<u>05/31</u>	<u>2014-15</u>
3801 GRANT INCOME	116,034	-	5,435	232,740
Total Revenues	116,034	-	5,435	232,740
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(114,125.00)	5,435.00	
4017 3513 CDBG Housing Other Services	10,530	-	1,875	3,315
4017 4078 CDBG Housing CDBG HOUSING	105,000	-	-	229,425
4100 2501 Administration Advertisement	504	-	-	-
Total Expenses	116,034	-	1,875	232,740
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(114,125.00)	1,875.00	
Total Salaries & Expenses	116,034	-	1,875	232,740
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(114,125.00)	1,875.00	
Total Net	-	-	3,560	-
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(228,250.00)	3,560.00	

Grant award February 2012

Project funded by Department of Housing and Community Development

Amount Granted: \$350,000

First-Time Homebuyer Program: \$195,000

Owner-Occupied Rehabilitation Program: \$146,250

State Recipient Administration: \$8,750

		<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru 05/31</u>	<u>Budget FY 2014-15</u>
3801	Description				
	GRANT INCOME	4,403	21,945	3,224	284,013
	Total Revenues	4,403	21,945	3,224	284,013
	Percentage Increase / - Decrease		398.39%	-85.31%	
	Dollar Amount Increase / (Decrease)		17,541.86	(18,721.49)	
4090	3506 Sts & Rds Engineering	1,431	-	3,224	-
4090	4102 Sts & Rds Prelim. Eng.	-	18,335	9,022	9,700
4200	3506 Public Works Engineering	4,403	-	-	274,313
	Total Expenses	5,834	18,335	12,246	284,013
	Percentage Increase / - Decrease		214.26%	-33.21%	
	Dollar Amount Increase / (Decrease)		12,500.59	(6,089.35)	
	Total Salaries & Expenses	5,834	18,335	12,246	284,013
	Percentage Increase / - Decrease		214.26%	-33.21%	
	Dollar Amount Increase / (Decrease)		12,500.59	(6,089.35)	
	Total Net	(1,431)	3,610	(9,022)	-
	Percentage Increase / - Decrease		-64.74%	-349.92%	
	Dollar Amount Increase / (Decrease)		(6,627.55)	(12,632.14)	

Grant award March 2013

Project Location: Various Location (Dunkle Park, River Lane, and 12th Streets)

Project funded by: State of California Department of Transportation

Amount Granted: \$296,258

Preliminary Engineering: \$21,945

Construction: \$274,313

Toll Credits of \$2,518 will be used to match funds for Preliminary Engineering

Toll Credits of \$31,464 will be used to match funds for Construction

	<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
			<u>2014</u>	<u>05/31</u>	
3801	GRANT INCOME	1,118	-	-	44,712
	Total Revenues	1,118	-	-	44,712
	Percentage Increase / - Decrease		-100.00%	0.00%	
	Dollar Amount Increase / (Decrease)		(1,118.25)	-	
4090 4102	Sts & Rds Prelim. Eng.	-	-	6,683	44,712
4090 4104	Sts & Rds Construction	1,118	-	-	-
	Total Expenses	-	-	6,683	44,712
	Percentage Increase / - Decrease		0.00%	0.00%	
	Dollar Amount Increase / (Decrease)		-	6,682.97	
	Total Salaries & Expenses	-	-	6,683	44,712
	Percentage Increase / - Decrease		0.00%	0.00%	
	Dollar Amount Increase / (Decrease)		-	6,682.97	
	Total Net	1,118	-	(6,683)	-
	Percentage Increase / - Decrease		-100.00%	0.00%	
	Dollar Amount Increase / (Decrease)		(1,118.25)	(6,682.97)	

Grant award March 2014

Project Location: 16th Street from O to Q Streets; O Street from 15th Street to Saipan Ave; Q Street from 15th to 16th Streets

Project funded by: Department of Transportation

Amount Granted: \$51,395 - Preliminary Engineering

City will use Toll Credit in lieu of Local Match - \$15,050

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3801 GRANT INCOME	3,403	309,799	2,000	-
Total Revenues	3,403	309,799	2,000	-
Percentage Increase / - Decrease		9003.03%	-99.35%	
Dollar Amount Increase / (Decrease)		306,395.75	(307,799.00)	
4200 2501 Public Works Advertisement	-	-	793	-
4200 3506 Public Works Engineering	3,403	-	3,260	-
4200 5003 Public Works Equip. purchase	-	-	2,000	
4200 5303 Public Works Senior Bldg Imp	-	309,799	-	-
Total Expenses	3,403	309,799	6,053	-
Percentage Increase / - Decrease		9003.03%	-98.05%	
Dollar Amount Increase / (Decrease)		306,395.75	(303,745.86)	
Total Salaries & Expenses	3,403	309,799	6,053	-
Percentage Increase / - Decrease		9003.03%	-98.05%	
Dollar Amount Increase / (Decrease)		306,395.75	(303,745.86)	
Total Net	-	-	(4,053)	-
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(6,806.50)	(4,053.14)	

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3801 GRANT INCOME	1,341	-	12,462	404,167
Total Revenues	1,341	-	12,462	404,167
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(1,341.26)	12,461.77	
4012 3506 Water Oper Engineering	289	-	3,599	-
4012 4102 Water Oper Prelim. Eng.	-	-	26,421	404,167
Total Expenses	289	-	30,020	404,167
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(288.78)	30,019.62	
Total Salaries & Expenses	289	-	30,020	404,167
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(288.78)	30,019.62	
Total Net	1,052	-	(17,558)	-
Percentage Increase / - Decrease		-100.00%	0.00%	
Dollar Amount Increase / (Decrease)		(1,630.04)	(17,557.85)	

Grant award February 2013

Project Location: Las Deltas Safe Drinking Water Project

Project funded by: California Department of Public Health

Amount Granted: \$438,000

		<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	
				<u>2014</u>	<u>05/31</u>	<u>Budget FY 2014-15</u>
3801	GRANT INCOME		-	-	-	7,121
	Total Revenues		-	-	-	7,121
	Percentage Increase / - Decrease			0.00%	0.00%	
	Dollar Amount Increase / (Decrease)			-	-	
4019	1005 CalRecycle Overtime		-	-	241	479
	Total Salaries		-	-	241	479
	Percentage Increase / - Decrease			0.00%	0.00%	
	Dollar Amount Increase / (Decrease)			-	240.84	
4200	2009 Public Works Operational		-	-	353	
4200	3513 Public Works Other Services		-	-	1,730	6,642
	Total Expenses		-	-	2,082	6,642
	Percentage Increase / - Decrease			0.00%	0.00%	
	Dollar Amount Increase / (Decrease)			-	2,082.38	
	Total Salaries & Expenses		-	-	2,323	7,121
	Percentage Increase / - Decrease			0.00%	0.00%	
	Dollar Amount Increase / (Decrease)			-	2,323.22	
	Total Net		-	-	2,323	-
	Percentage Increase / - Decrease			0.00%	0.00%	
	Dollar Amount Increase / (Decrease)			-	2,323.22	

Grant award July 2013

Project Location: N/A

Project funded by: Department of Resources Recycling and Recovery (CalRecycle)

Amount Granted: \$9494.25

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3801 GRANT INCOME	-	-	56,798	719,350
Total Revenues	-	-	56,798	719,350
Percentage Increase / - Decrease		0.00%	0.00%	
Dollar Amount Increase / (Decrease)			56,798.00	
4100 1000 Administration Salaries	-	-	5,106	85,000
Total Salaries	-	-	5,106.24	85,000
Percentage Increase / - Decrease		0.00%	0.00%	
Dollar Amount Increase / (Decrease)			5,106.24	
4012 2501 Water Oper Advertisement	-	-	2,020	-
4012 3506 Water Oper Engineering	-	-	1,000	-
4012 3513 Water Oper Other Services	-	-	21,638	43,891
4012 4102 Water Oper Prelim. Eng.	-	-	37,351	10,249
4012 4103 Water Oper Const. Eng.	-	-	14,790	580,210
Total Expenses	-	-	76,799	634,350
Percentage Increase / - Decrease		0.00%	0.00%	
Dollar Amount Increase / (Decrease)			76,799.04	
Total Salaries & Expenses	-	-	81,905	719,350
Percentage Increase / - Decrease		0.00%	0.00%	
Dollar Amount Increase / (Decrease)			81,905.28	
Total Net	-	-	(25,107)	-
Percentage Increase / - Decrease		0.00%	0.00%	
Dollar Amount Increase / (Decrease)			(25,107.28)	

Grant award December 2012

Project Location: Well replacement / Code Enforcement

Project funded by: Department of Housing and Community Development

Amount Granted: \$794,703

Water / Sewer Improvements: \$642,600

Code Enforcement: \$92,500

Administration: \$59,603

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>05/31</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>			
3801 GRANT INCOME	35,000	-	-	-	-
3900 Transfer In	712	-	-	-	-
Total Revenues	35,712	-	-		
Percentage Increase / - Decrease		-100.00%	0.00%		
Dollar Amount Increase / (Decrease)		(1,424.00)			
4013 2501 Sewer Advertisement	-	-	199		-
4013 3020 Sewer Water Line Repair	562	-	-		-
4013 3506 Sewer Engineering	1,491	51,000	50,684		-
4013 3513 Sewer Other Services	900	-	1,700		-
4100 3513 Administration Other Services	1,388	-	-		-
4180 3506 Bldg & Inspect Engineering	20,060	-	-		-
4200 3506 Public Works Engineering	11,312	-	-		-
Total Expenses	35,712	51,000	52,582		
Percentage Increase / - Decrease		3481.46%	3.10%		
Dollar Amount Increase / (Decrease)		49,576.00	1,582.26		
Total Salaries & Expenses	35,712	51,000	52,582		
Percentage Increase / - Decrease		3481.46%	3.10%		
Dollar Amount Increase / (Decrease)		49,576.00	1,582.26		
Total Net	-	(51,000)	(52,582)		
Percentage Increase / - Decrease		-1890.73%	3.10%		
Dollar Amount Increase / (Decrease)		(53,848.00)	(1,582.26)		

	<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
			<u>2014</u>	<u>05/31</u>	
3801	GRANT INCOME	1,330	-	301	-
	Total Revenues	1,330	-	301	-
	Percentage Increase / - Decrease		-100.00%	0.00%	
	Dollar Amount Increase / (Decrease)		(1,330.00)	300.80	
4019	2014 CalRecycle Tires, Batt, Ac	1,330	-	-	-
4019	3013 CalRecycle Repair Facility	-	-	40	-
	Total Expenses	1,330	-	40	-
	Percentage Increase / - Decrease		-100.00%	0.00%	
	Dollar Amount Increase / (Decrease)		(1,330.00)	40.00	
	Total Salaries & Expenses	1,330	-	40	-
	Percentage Increase / - Decrease		-100.00%	0.00%	
	Dollar Amount Increase / (Decrease)		(1,330.00)	40.00	
	Total Net	-	-	261	-
	Percentage Increase / - Decrease		-100.00%	0.00%	
	Dollar Amount Increase / (Decrease)		(2,660.00)	260.80	

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3661 Reimbursements/Refunds	1,000	-	-	-
3801 GRANT INCOME	45,248	397,212	55,328	-
Total Revenues	46,247.75	397,212.00	55,327.60	-
Percentage Increase / - Decrease		946.23%	-86.07%	
Dollar Amount Increase / (Decrease)		359,246.06	(341,884.40)	
4090 2501 Sts & Rds Advertisement	-	-	465	-
4090 3502 Sts & Rds Attorney Fee's	-	-	238	-
4090 4102 Sts & Rds Prelim. Eng.	-	3,308	1,568	-
4090 4103 Sts & Rds Const. Eng.	-	-	3,278	-
4090 4104 Sts & Rds Construction	-	392,450	403,741	-
4200 3506 Public Works Engineering	46,248	-	1,356	-
4200 4104 Public Works Construction	-	-	1,516	-
Total Expenses	46,248	395,758	412,161	-
Percentage Increase / - Decrease		942.40%	4.14%	
Dollar Amount Increase / (Decrease)		357,792.06	16,403.42	
Total Salaries & Expenses	46,248	395,758	412,161	-
Percentage Increase / - Decrease		942.40%	4.14%	
Dollar Amount Increase / (Decrease)		357,792.06	16,403.42	
Total Net	-	1,454	(356,834)	-
Percentage Increase / - Decrease		-98.09%	-24641.53%	
Dollar Amount Increase / (Decrease)		(74,477.88)	(358,287.82)	

<u>Description</u>	<u>Average Past 3 Years</u>	<u>Adopted Budget FYE</u>	<u>Actual FYE 2014 Thru</u>	<u>Budget FY 2014-15</u>
		<u>2014</u>	<u>05/31</u>	
3801 GRANT INCOME	171,120	449,700	259,786	-
Total Revenues	171,120	449,700	259,786	-
Percentage Increase / - Decrease		162.80%	-42.23%	
Dollar Amount Increase / (Decrease)		278,580.14	(189,914.41)	
4090 3506 Sts & Rds Engineering	-	-	1,312	-
4200 2501 Public Works Advertisement	368	-	-	-
4200 3506 Public Works Engineering	52,565	-	42,183	-
4200 3511 Public Works Lab Analysis	-	-	1,240	-
4200 4101 Public Works	3,332	-	-	-
4200 4102 Public Works Prelim. Eng.	-	6,270	-	-
4200 4103 Public Works Const. Eng.	-	51,000	14,528	-
4200 4104 Public Works Construction	114,856	349,700	260,249	-
Total Expenses	171,120	406,970	319,512	-
Percentage Increase / - Decrease		137.83%	-21.49%	
Dollar Amount Increase / (Decrease)		235,850.14	(87,458.47)	
Total Salaries & Expenses	171,120	406,970	319,512	-
Percentage Increase / - Decrease		137.83%	-21.49%	
Dollar Amount Increase / (Decrease)		235,850.14	(87,458.47)	
Total Net	-	42,730	(59,726)	-
Percentage Increase / - Decrease		-87.51%	-239.78%	
Dollar Amount Increase / (Decrease)		(299,509.72)	(102,455.94)	

City of Firebaugh FY 2014-15 Budget
Position Control
Authorized Positions & Pay Ranges

POSITION	Auth Pay @ 07/01/13		FY 2013-14	Proposed	Proposed
	Minimum	Maximum	Authorized	Changes	Authorized
	Annual \$	Annual \$	FTEs	FTEs	FTEs
<u>Administration</u>					
City Manager	Contract		1.00	0.00	1.00
<u>City Clerk</u>					
City Clerk (Vacant)	-	-	0.00	0.00	0.00
Executive Assistant / Deputy City Clerk	37,482	55,377	1.00	0.00	1.00
<u>Finance</u>					
Director of Finance	51,688	76,367	1.00	0.00	1.00
Clerk Assistant	10,920	10,920	0.50	0.00	0.50
Account Technician II	26,499	39,151	1.00	0.00	1.00
Account Technician III	29,266	43,239	1.00	0.00	1.00
<u>Fire</u>					
Volunteer Fire Chief (stipend)	20,000	20,000	1.00	0.00	1.00
<u>Police</u>					
Chief of Police	60,424	89,274	1.00	0.00	1.00
Lieutenant	49,629	73,324	0.00	1.00	1.00
Sergeant	48,131	67,507	1.00	0.00	1.00
Police Officer	39,603	55,546	9.00	0.00	9.00
Reserve Officer (part time)	15,600	20,800	4.00	0.00	4.00
Lead Dispatcher	32,386	47,848	1.00	0.00	1.00
Dispatcher	25,022	36,969	3.00	0.00	3.00
Dispatcher (part time)	12,511	12,511	1.00	0.00	1.00
<u>Planning, Building & Code Enforcement</u>					
Senior Center / Recreation Coordinator	29,661	43,823	1.00	0.00	1.00
Building Inspector/ Code Enforcement (vacant)	46,384	68,530	0.00	0.00	0.00
<u>Public Works</u>					
Director of Public Works	54,288	80,208	1.00	0.00	1.00
Water / Sewer Lead Operator	45,448	67,147	1.00	0.00	1.00
Water / Sewer Operator Trainee	27,206	31,495	1.00	0.00	1.00
Water / Sewer Operator I	32,302	47,725	0.00	1.00	1.00
Water / Sewer Operator II	35,610	52,612	0.00	0.00	0.00
Utility Maintenance I	25,210	37,246	2.00	0.00	2.00
Utility Maintenance II	27,227	40,227	3.00	0.00	3.00
Utility Maintenance III	30,805	45,513	2.00	0.00	2.00
Mechanic	33,093	48,893	1.00	0.00	1.00
Maintenance Worker (part time)	7,280	7,280	0.50	0.00	0.50
Custodian Facility Maintenance	25,875	38,229	1.00	0.00	1.00
Totals			40.00	2.00	42.00

Note: Pay ranges does not include special pay, i.e. certification, longevity, merit, etc.

Payroll Allocation Summary

Fiscal Year 2014 / 2015

Payroll Allocation Summary

<u>Public Works Director</u>	
General Fund	2%
Airport	3%
Measure C	15%
Water Department	26%
Sewer Department	26%
Lighting & Landscaping	4%
Gas Tax	15%
Solid Waste	<u>9%</u>
	100%

<u>Water/Sewer Lead Operator</u>	
Water Department	50%
Sewer Department	<u>50%</u>
	100%

<u>Water/Sewer Operator Trainee</u>	
Water Department	50%
Sewer Department	<u>50%</u>
	100%

<u>Mechanic</u>	
General Fund	49%
Measure C	15%
Water Department	18%
Sewer Department	17%
Successor	<u>1%</u>
	100%

<u>Water/Sewer Operator (New Hire)</u>	
Water Department	50%
Sewer Department	<u>50%</u>
	100%

<u>Utility Maintenance I</u>	
General Fund	20%
Measure C	20%
Water Department	20%
Sewer Department	20%
Landscaping	<u>20%</u>
	100%

<u>Facilities Custodian</u>	
General Fund	40%
Water Department	20%
Sewer Department	20%
Community Center	15%
Successor	<u>5%</u>
	100%

Utility Maintenance II - 3

Water Department	50%	General Fund	10%
Sewer Department	<u>50%</u>	TDA	20%
	100%	Measure C	20%
TDA	30%	Water Department	25%
Water Department	30%	Sewer Department	<u>25%</u>
Sewer Department	20%		100%
Gas Tax	<u>20%</u>		
	100%		

Utility Maintenance III - 2

TDA	30%	TDA	25%
Water Department	25%	Water Department	20%
Sewer Department	25%	Sewer Department	20%
Gas Tax	<u>20%</u>	Light & Landscape	20%
	100%	Gas Tax	<u>15%</u>
			100%

Payroll Allocation Summary

Police Chief

General Fund 100%

Police Lieutenant - New Position

General Fund 100%

Police Sergeant

General Fund 100%

Police Officer - 8

General Fund 100%

Reserve Officer - 8

General Fund 100%

Dispatcher - 4

General Fund 100%

Part-Time Dispatcher - 1

General Fund 100%

Police Officer - Grant

Law Enforcement 100%

Payroll Allocation Summary

City Manager

General Fund	15%
Water Department	27%
Sewer Department	26%
Light & Landscape	1%
Solid Waste	2%
Successor	<u>29%</u>
	100%

Finance Director

General Fund	16%
Airport	1%
Water Department	27%
Sewer Department	26%
Light & Landscape	1%
Solid Waste	5%
Successor	<u>24%</u>
	100%

City Deputy Clerk

General Fund	15%
Water Department	27%
Sewer Department	26%
Solid Waste	2%
Successor	<u>30%</u>
	100%

Sr. Center / Recreation Coordinator

General Fund	70%
Water Department	15%
Sewer Department	<u>15%</u>
	100%

Account Technician II

Airport	2%
Water Department	32%
Sewer Department	32%
Solid Waste	30%
Community Center	4%
	100%

Account Technician III

General Fund	17%
Water Department	27%
Sewer Department	26%
Successor	<u>30%</u>
	100%

Part-Time Employee

General Fund	10%
Water Department	45%
Sewer Department	<u>45%</u>
	100%