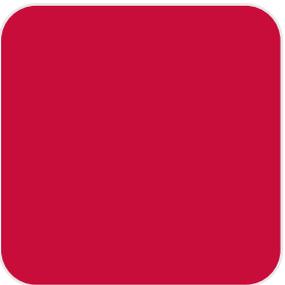
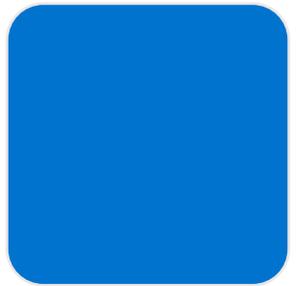


ADOPTED ANNUAL OPERATING BUDGET

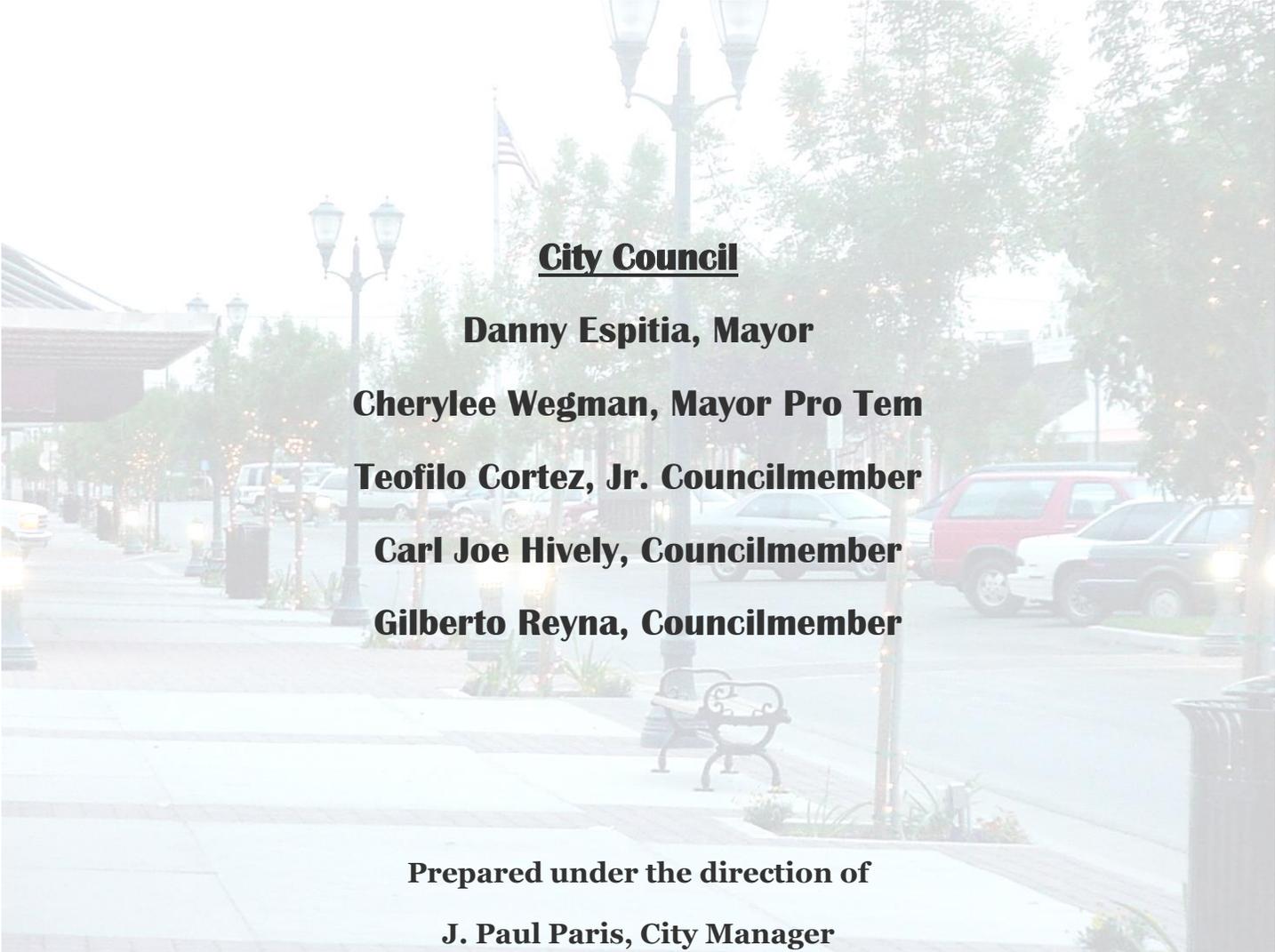
FISCAL YEAR 2015-2016



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Annual Operating Budget

Fiscal Year 2015-2016



City Council

Danny Espitia, Mayor

Cherylee Wegman, Mayor Pro Tem

Teofilo Cortez, Jr. Councilmember

Carl Joe Hively, Councilmember

Gilberto Reyna, Councilmember

Prepared under the direction of

J. Paul Paris, City Manager

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Table of Contents

Introduction	9
How to Read the Budget Document	10
Budget Resolution	11
City Officials	18
Organizational Chart by Service Area	19
City Overview	20
Financial Policies	24
Investment Policy	29
California Gann Limit	34
Budget Message	35
City Manager Message	36
City Wide Revenues Summary	40
City Wide Expenses Summary Chart	43
City Wide Expenses Summary	45
General Fund Reserve Forecast	48
Public Safety Parcel Tax Summary	49
Transfers Summary	50
Salary Distribution Recap by Service Area	51
Revenues	53
Revenue Description from League of California Cities	53
Historical Trends of Governmental Revenues	59
Historical Trends of Enterprise Revenues	62
Revenues Excluding Transfers	63
Community Development	67
Community Development Service Area Summary	69
Community Development Salary Distribution Recap	72
Planning & Community Development	75
Engineering	76
Building Inspection	77
Economic Development	78
Housing & Community Programs	79
Streets	80
Capital Improvement Projects	82
TDA Street Local Fund	83
Lighting & Landscaping	84
Sewer Lift Station District	85
Gas Tax Fund	86
Traffic Safety	87
Traffic Impact Fund	88
Wastewater	89
Water	91
Sanitation	93
CNG Station	95
CDBG 91-83	96
Cal Home Grant	97
CHFA Grant	98
2003 CDBG	99
2003 Cal Home Rehabilitation	100
2004 CDBG	101
2004 Cal Home Grant	102
2005 Cal Home Grant	103
CDBG RLA	104
Cal-Home Reuse	105

2006 Cal Home Grant.....	106
Begin Reuse	107
2009 CDBG 09STBG-641	108
Home Reuse Fund	109
08-EDEF-5879.....	110
2010 CDBG	111
2010 Home	112
09 CDBG EDEF	113
2013 CDBG	114
Public Safety	115
Public Safety Service Area Summary	117
Public Safety Salary Distribution Recap	118
Fire Services.....	119
Sheriff	120
Code Compliance	121
Supplemental Law Enforcement.....	122
Emergency Response	122
Community Services	123
Community Service Area Summary	125
Community Service Salary Distribution Recap	125
Animal Services	126
Public Transit.....	127
Support Services.....	129
Support Service Area Summary	131
Support Services Salary Distribution Recap	132
City Council	133
City Manager	134
Finance	135
Budget	136
Human Resources	137
Non-Departmental	138
Information Technology	139
Shop Maintenance.....	140
Facilities Maintenance	141
Trust & Agency	143
Trust & Agency Service Area Summary	144
Successor Agency of Former RDA.....	145
Successor Housing Fund	146
WPFA General Fund	147
Fund Summaries.....	149
Total Fund Group Expense Summary	149
Salary Distribution Recap by Fund	150
General Fund Detail by Department	153
General Fund Account Detail	157
Street Fund	161
Shop	163
Public Transit	164
TDA Street Local Fund	165
Lighting & Landscaping	166
Emergency Response	167
Facilities Maintenance	168
Sewer Lift Sanitation District.....	169
Gas Tax Fund	170
Traffic Safety	170
Traffic Impact Fund.....	171

Wastewater Fund	172
Water Fund	174
Sanitation Fund	176
CNG Station	178
Grant Funds	180
Exhibits	191
Capital Outlay & Projects Summary	192
Salary Distribution Recap	194
Pay Rate Step and Range Schedule	198
Summary of Benefits	200
Appendix	201
Budget Calendar	201
Glossary	202

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Introduction

This section gives an introduction to the budget document, organizational structure, city overview, and financial policies.

1. How to Read the Budget Document
2. Budget Resolution
3. City Officials
4. City Wide Organizational Chart
5. City Overview
6. Financial Policies
7. Investment Policy
8. California Gann Limit

How to Read the Budget Document

The adopted annual operating budget is a guidebook for achieving the goals for the year set by your elected City Council. The annual budget is based on a fiscal year which runs from July 1st of one year to June 30th of the following year.

The budget is designed to provide complicated financial information about the City in an easy-to-read format.

Introduction

The Introduction section includes the budget resolution, a list of City officials, a City-wide organizational chart, financial policies adhered to by the City, and a City overview.

Budget Message

The budget message letter from the City Manager is followed by multiple City-wide sections including revenues, expenses, general fund reserve forecast, public safety tax, and salary distribution.

The new City-wide format summarizes information by category, service area, funds, departments, and organizational units.

Revenues

The Revenues sections provides a detailed section of revenue descriptions along with historical trends, and a detailed budget of City-wide revenues excluding “transfers”.

Service Area

The City of Wasco provides basic services in the areas of community development, public safety, community service, and support services. The budget document is designed to provide detailed expenses as to how the resources are allocated for the services already mentioned.

Community development is any area which helps to develop, maintain, or improve the community and its infrastructure for the benefit of the citizens. More than 70% of all resources go into this area which includes Economic Development, Planning, Building Inspection, Engineering, street construction, capital improvements projects, housing grants, Sewer, Water, and Sanitation.

Public safety accounts for at least 50% of the general fund and it is a top priority of elected officials. Public safety includes Police, Fire, and Code Enforcement.

Community services include Animal Services and Public Transit.

Support services include the office of the City Manager, City Council, Finance, Human Resources, Information Technology, Shop Maintenance, and Facilities Maintenance.

The City of Wasco has fiduciary responsibilities toward the Wasco Public Financing Authority and the Successor Agency of the former RDA. City officials make sure that all assets and obligations are in compliance, complete, and accurate within the Trust and Agency section.

Fund Summary & Details

The first page of this section has a summary of all funds by fund group and service area. A detailed budget of revenues and expenses of each fund is provided along with a projected surplus or deficit.

Exhibits

This section includes a list of capital outlay and a projects summary. There is also a salary distribution recap distributed by organizational unit, a pay rate schedule for all job classifications except for managers with a contract, and a summary of City benefits to its employees.

Appendix

The appendix includes the budget calendar and the glossary.

RESOLUTION NO. 2015-

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WASCO
ADOPTING THE ANNUAL OPERATING AND CAPITAL BUDGETS FOR
FISCAL YEAR 2015-2016**

-o0o-

SECTION 1. SCOPE

This resolution defines the authority and responsibilities of the City Manager in implementing the Approved Budget of the City of Wasco.

SECTION 2. DEFINITIONS

- 2.1 “Approved Budget” means the budget adopted by the City Council on June 16, 2015 for the 2015-2016 fiscal year, per the attached exhibits, including subsequent transfers from Contingency Reserves to departments to implement labor agreements and transfers to account for employee service changes due to promotions, vacancies, merit increases and reallocations.
- 2.2 “Current Budget” means the 2015-2016 Approved Budget, incorporating any subsequent appropriation increases, decreases or transfers.
- 2.3 “Expenditures” means Employee Services, Other Services and Supplies, Equipment, Debt Service, Labor Offset, Transfers, and Capital Improvements.
- 2.4 “Department” or “Agency” means Mayor/Council, City Manager, Finance, Public Works, Community Development, Fire, and Law Enforcement.
- 2.5 “Division” means a sub-unit of a Department.
- 2.6 “Activity” means a sub-unit of a division.
- 2.7 “Organization” means a Department, Division, or Activity.
- 2.8 “City Manager” is responsible for managing and directing the affairs of the City within the established goals, objectives, and general policies approved by the City Council, and directing the activities of those agencies representing the interests of the City, as established by the City Council. The City Manager is solely responsible to the City Council for the effectiveness, efficiency and success in fulfilling the City’s goals, objectives, and policy priorities. The City Manager receives general policy direction from the City Council within the general policy guidelines. The City Manager exercises direct supervision and general administrative direction over each department head and other city employees.

- 2.9 “Full Time Equivalent” means the decimal equivalent of a position; i.e., one full time position is 1.00 FTE and one quarter-time position is .25 FTE.
- 2.10 “Base Budget” means the current year budget modified per labor agreements, one-time expenditures and citywide charges, as approved by the City Council.
- 2.11 “Budget Year” begins July 1, 2015 and ends June 30, 2016.

SECTION 3. AUTHORIZED STAFFING AND APPROPRIATIONS

- 3.1 The City Manager is authorized to make any expenditure and resource adjustment to the Proposed Budget based on final City Council action to adopt the Budget.
- 3.2 The City Council authorizes the City Manager enter into contract for and incur expenditures consistent with the adopted Budget.
- 3.3 The appropriations and Full Time Equivalent staffing schedules shown in Section H of the budget document are hereby approved.
- 3.4 City Council hereby authorizes both Mid-Managers and Department Directors to receive the same percentage increase in wage compensation the union members negotiated and received for FY 2015-16, and may be paid in the form of a salary increase or a one-time bonus payment.
- 3.5 During budget hearings and following budget approval, the City Manager is authorized to make adjustments for updated labor, vehicle, energy, contingencies and risk management changes such as retirement rates, payroll taxes, health benefit, fleet costs and risk management costs from designated funds or reserves.
- 3.6 Following budget approval, the City Manager is authorized to revise indirect cost rates to be applied to hourly salary rates in order to achieve full cost-recovery of services.

SECTION 4. APPROPRIATION INCREASES/DECREASES

- 4.1 All net increases in excess of \$10,000 to operating and capital appropriations shall be approved by the City Council.
- 4.2 The City Manager is authorized upon completion of the audited financial statements for 2014-2015 to adjust FY 2015-2016 fund appropriations by the amount of net savings/overruns as determined by the City Council. These carryover amounts will be included and addressed in the Midyear Financial Report.

SECTION 5. STAFFING INCREASES

- 5.1 Any increases, by department by fund, in Full Time Equivalent (FTE) staffing levels as authorized in the Approved or Amended Budget for a department must be approved by the City Council.
- 5.2 Any existing positions which were approved on the basis of the City receiving a grant or other reimbursements must have continued funding verified prior to filling the position. The City Manager is authorized to adjust staffing levels for renewals or expansions of fully offset grants. Grant funded positions shall be terminated upon completion or cancellation of the grant unless specifically continued by resolution including a source of replacement funding.
- 5.3 All staffing position adjustments made subject to the approval of the City Manager and subject to the City's policy must have funding verified by the Director of that Department or the Director of Finance prior to implementation.
- 5.4 Any reassignment of authorized FTE and employee services funding associated with these FTE within a department and within the same fund may be made with the approval of the City Manager as long as there is no net change to authorized FTE and funding levels.
- 5.5 All new positions or job reclassifications are requests subject to classification review and approval by the City Manager. Funding adjustment will be consistent with appropriate classification and approval by the Finance Director.
- 5.6 In the case of a leave of absence due to sick leave, injury, vacation, or other reason, the City Manager is authorized to hire temporary workers so long as the temporary worker is released from employment when the fulltime employee returns to work.

SECTION 6. APPROPRIATION TRANSFERS FROM CONTINGENCY/ RESERVE FUNDS.

- 6.1 The City is implementing procedures to build unrestricted fund balance reserve for emergencies and economic uncertainty equivalent to the greater of 20% of General Fund operating revenues or three months of the General Fund annual operating expenditures for FY 2015-2016. This reserve will be maintained for the purpose of absorbing unforeseen emergency losses, allowing continuation of approved budget program levels.
- 6.2 The City will maintain an unrestricted net asset reserve balance for emergencies and economic uncertainty for the Wastewater Treatment Plant equivalent to one (1) times the annual sales revenue.

- 6.3 The City will maintain an unrestricted net asset reserve balance for emergencies and economic uncertainty for the Water Utility Fund equivalent to one (1) times the annual sales revenue.
- 6.4 The City will maintain an unrestricted net asset reserve balance for emergencies and economic uncertainty for the Sanitation Fund equivalent to 50% the annual sales revenue.
- 6.5 Appropriation transfers from General Fund Reserves up to and including \$400,000 may be approved by the City Manager; such transfers in excess of \$400,000 shall be approved by the City Council.
- 6.6 No Reserve transfer shall be made from any fund which would create a negative undesignated fund balance in the fund.

SECTION 7. OTHER APPROPRIATION TRANSFERS

- 7.1 Any operating appropriation transfers within the same Department must have prior approval of the City Manager.
- 7.2 Appropriation transfers between two or more Departments must be approved by the City Manager.

SECTION 8. UNSPENT APPROPRIATIONS AND ENCUMBRANCES

- 8.1 All appropriations in the operating budget which remain unencumbered or unexpended on June 30, 2015, after adjustments resulting from Section 4.2, 9.2 & 10.3 shall revert to the fund balance of their respective funds.
- 8.2 All purchase order outstanding and unencumbered funds on June 30, 2015 are hereby terminated.

SECTION 9. CAPITAL IMPROVEMENTS

- 9.1 All multi-year capital improvement projects in existence of June 30, 2015, shall be continued in the 2015-2016 fiscal year. The FY 2015-2016 Capital Improvement Budget is hereby adopted as summarized in the FY 2015-2016 budget document.
- 9.2 Each fiscal year, at June 30, the balance of each capital improvement projects must be zero or have a positive balance by fund. Projects that exceed in excess of the budget by \$5,000.00 or less shall be corrected with other eligible project revenues that are within the Capital Improvement funds and are not restricted by law.

-
- 9.3 All capital improvement projects shall be approved by the City Council. The cancellation or modification in the sum of \$10,000 of a capital project must also be approved by the City Council.
- 9.4 Upon completion and closure of a capital project, the designated fund manager is authorized to transfer any remaining project balance to the fund balance contingency.
- 9.5 Capital appropriations shall be used solely for the originally approved project or projects except as provided in this section. Annually, completed or inactive projects will be closed except due to payment disputes. An inactive project is defined as one where transaction activity is less than \$1,000.00 over the prior three years. Closures are the responsibility of the designated project manager.
- 9.6 Unencumbered appropriations for all projects will expire on the June 30 following third full year of the last appropriation to the project. Subject projects requiring continuing appropriations will require Council action through programming within the Capital Improvement Program or through amendment to the Program.

SECTION 10. OPERATING GRANTS

- 10.1 All operating grants shall be approved by the City Council.
- 10.2 Operating grant funds appropriated in the Approved or Amended Budget do not require additional City Council approval to be expended upon receipt of such grant or grants.
- 10.3 All multi-year operating grant budgets in existence on June 30, 2015 shall be continued in the 2015-2016 fiscal year.

SECTION 11. MISCELLANEOUS CONTROLS

- 11.1. No expenditures at the department level shall exceed the Approved or Amended Budget, by fund.
- 11.2 Projected deficiencies in any department by fund must be corrected by:
- (1) Reducing expenditures in said department (e.g. freezing vacant positions, restricting purchase orders, etc.) or
 - (2) An intra-fund transfer within that same department; or
 - (3) An inter-departmental appropriation transfer.
- 11.3 The City Manager is hereby authorized to:

- (1) adjust budgets in the Special Revenue funds for appropriations required based on the action/direction of the Council relative to capital projects, transfer requirements and the availability of funds;
- (2) Adjust budgets in the Capital Project funds for the current year based on the previous action of Council for projects on a multi-year basis.
- (3) Expend unbudgeted fund and reserves in response to public emergencies or disasters. Such expenditures shall subsequently be ratified by the City Council.

SECTION 12. MIDYEAR FINANCIAL REPORT

- 12.1 City Council shall be provided a Midyear Financial Report including a re-estimate of the financial condition of all funds, including prior year actual fund balances, re-estimated revenues and expenditures, projected ending fund balances or deficits, and recommendations for eliminating any projected fund deficits.
- 12.2 The City Council shall act on any projected fund deficits prior to the close of the Fiscal Year.

SECTION 13. CONTINGENCY LITIGATION/PROPERTY MITIGATION RESERVE

- 13.1 The Contingent Litigation Reserve is maintained annually to cover possible costs associated with outstanding litigation. Transfers from this Reserve to the operating budget may be approved by the City Manager.

SECTION 14. COST ALLOCATION PLANS

- 14.1 A Full Cost Allocation Plan and OMB Circular A-87 Cost Allocation Plan are prepared annually and presented for acceptance by the City Council. These plans provide a rational nexus for reimbursing the General Fund costs from other funds benefiting from such cost. All Transfers between Enterprise Funds and the General Fund are supported by the Cost Allocation Plans and are approved by the City Council through this action.

SECTION 15. SPECIAL POLICE TAX

- 15.1 The Special Police Tax for all new developments in the FY 2015-2016 shall be set at \$313 per parcel as detailed in Section D of the budget document.
- 15.2 The Special Police Tax for all tracts voted into the police parcel tax zone in FY 2004-2005, including Tract 5305 Phase 3, shall be set at \$127.17 per parcel for FY 2015-2016.

15.3 The Special Police Tax for all tracts voted into the police parcel tax zone in 2005-2006, including Tract 6282 and Tract 6449 Phase 1, shall be set at \$121.50 per parcel for FY 2015-2016.

SECTION 16. FY 2015-2016 ANNUAL OPERATING & CAPITAL BUDGET

16.1 The FY 2015-2016 Operating and Capital Budget is hereby adopted as summarized in Section D of the Budget document.

NOW, THEREFORE, the City Council of the City of Wasco DOES HEREBY RESOLVE that the total appropriation for the City's Operating and Capital budget for Fiscal Year 2015-2016 is hereby adopted at \$36,089,304.

PASSED AND ADOPTED at a regular meeting by the City Council of the City of Wasco on June 16, 2015 by the following vote:

AYES:

NOES:

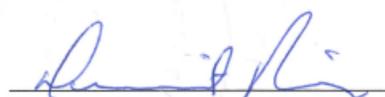
ABSTAIN:

ABSENT:



Danny Espitia, Mayor

ATTEST:



Duviet Rodriguez, City Clerk

I, Duviet Rodriguez, City Clerk of the City of Wasco, State of California, hereby certify the above and foregoing Resolution to be a full, true and correct copy of a resolution adopted by said City Council on this 16th day of June, 2015.



Duviet Rodriguez, City Clerk
City of Wasco

•CITY COUNCIL•

Danny Espitia, Mayor
Cherylee Wegman, Mayor Pro Tem
Teofilo Cortez, Jr., Council Member
Carl Joe Hively, Council Member
Gilberto Reyna, Council Member

•CITY TREASURER•

Lamar Rodriguez, City Treasurer

•CITY CLERK•

Duviet Rodriguez, City Clerk

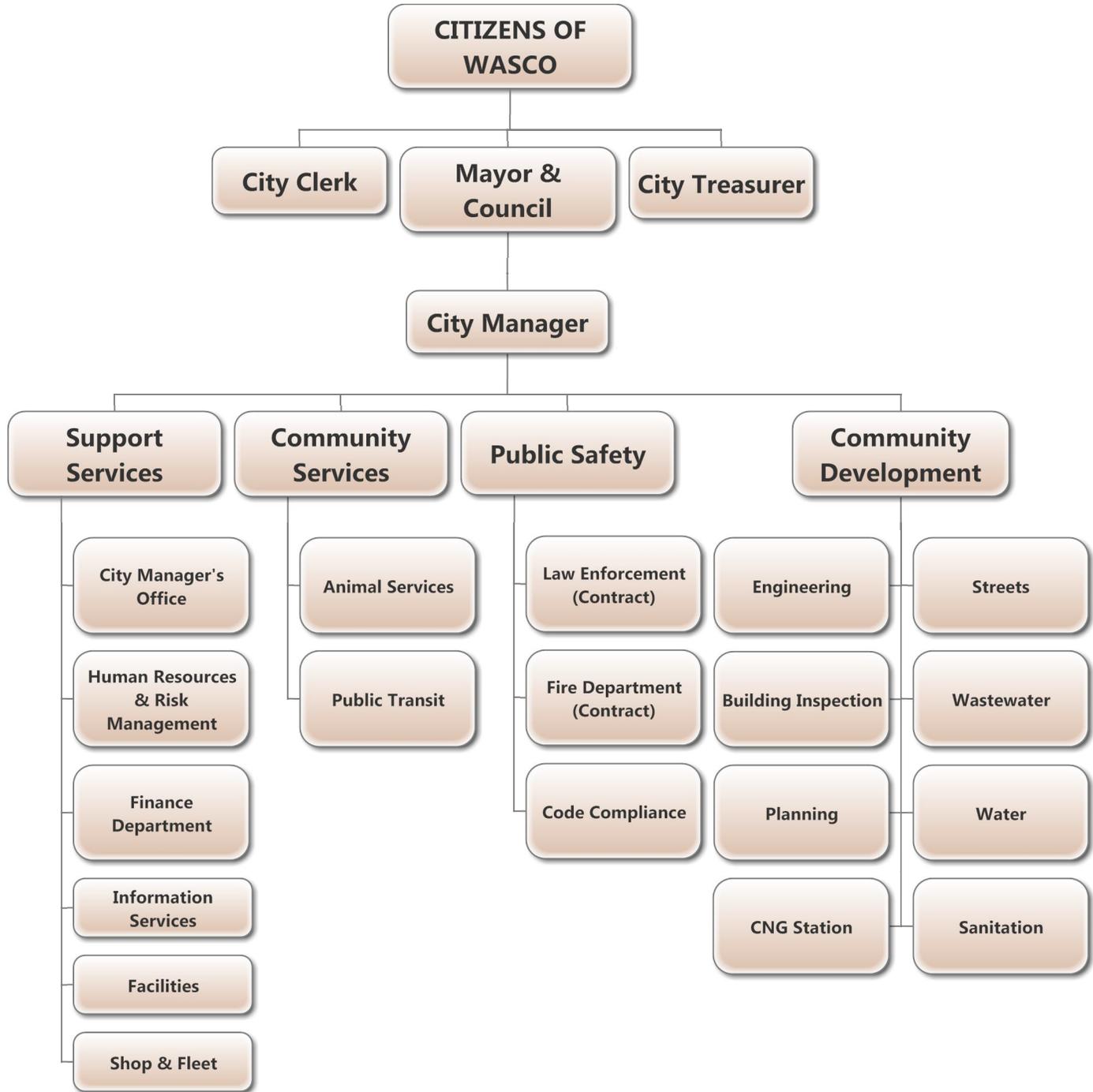
•PLANNING COMMISSION•

Pedro Ramirez, Chairman
Elizabeth Tapia, Vice-Chairman
Jill Drescher, Commissioner
Jenny Holtermann, Commissioner
John Pallares, Commissioner

•ADMINISTRATIVE STAFF•

J. Paul Paris, City Manager
Thomas F. Schroeter, City Attorney
Rogelio Sánchez Ruiz, Finance Director
Roger Mobley, Planning Director
Bob Wren, Public Works Director
Cmdr. Shaun Beasley, N. Kern Division K.C.S.O
Lt. Tim Posey, N. Kern Division K.C.S.O
Sgt. Ian Chandler, Wasco Police Services

Organizational Chart by Service Area



Want to know why companies like Walmart, Primex and Sunny Gem are currently growing in Wasco, California?

The City of Wasco can offer you the business environment, workforce and location that you need to succeed.

Let us tell you about the Wasco advantage!



The City of Wasco offers friendly and safe neighborhoods, a readily available work force with strong work ethics, and a business-friendly environment ready to work with you to expedite your business development. Wasco is a growing sub-market on the northern edge of the Bakersfield-Metro area. Together they represent one of the fastest growing areas in the western United States. The City of Wasco offers a growing population, a high quality of life, and one of the most affordable areas within California.

Located in the heart of Central California on the northern edge of the Bakersfield metropolitan area, the City of Wasco's setting offers an ideal location for business growth. The exceptional business climate for retail growth, manufacturing, value added agriculture and logistics operations makes the City of Wasco the ideal environment for your company. Expedited permit processing and an experienced staff dedicated to shepharding your project through the entitlement process are just the beginning of Wasco's competitive advantages. Wasco offers over 200 acres of commercial and over 800 acres of industrially zoned land ready for development, a business-friendly environment, and a population and workforce which will continue to grow thanks to an affordable cost of living and an excellent quality of life.

Demographics

Bakersfield-Delano MSA population:
850,000

Wasco Retail Trade Area:
450 square miles

Projected Trade Area population growth:
52,000 (2013) to 70,000 (2030) = 33% growth rate

Projected Trade Area Retail Demand growth:
2013 to 2030 = 78% growth rate

City of Wasco population:
(2015) = 26,130

Projected City of Wasco population growth:
26,130 (2015) to 35,600 (2030) = 36.2% growth rate

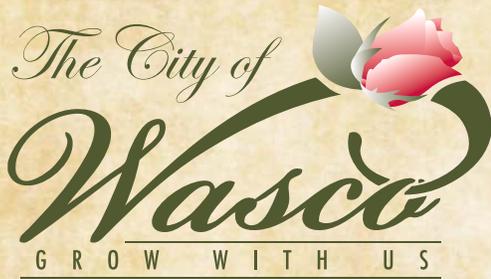
City of Wasco median age:
27.8

Source: Natelson Dale Group, INC

Join these businesses and come grow with Wasco!

- Sun World 450 employees
- Sunny Gem 300 employees
- Weeks Roses 300 employees
- Walmart (2015) 300 employees
- Primex Farms 200 employees
- Kmart 140 employees
- South Valley Farms 130 employees
- Precision Hay 45 employees
- Certis USA 44 employees





Want to know why companies like Walmart, Primex and Sunny Gem are currently growing in Wasco, California?

The City of Wasco can offer you the business environment, workforce and location that you need to succeed.

Let us tell you about the Wasco advantage!

It would be difficult to find a more dynamic location for your business than the City of Wasco. Located in the heart of Central California, Wasco is one of the fastest growing areas in the western U.S. and it offers an ideal home for business growth.

Aside from being one of the most progressive and beautiful parts of the county, Wasco provides an exceptional business climate for manufacturing, value-added agriculture, and logistics operations. Expedited permit processes (weeks rather than months) are just the beginning of Wasco's competitive advantages.

Wasco is located at the center of California's population, providing excellent access to the world's eighth largest economy via Interstates 5 and 15 and Highways 43, 46, 58, and 99. A short two-hour drive can take you to the beach, the mountains, or the L.A. Basin.

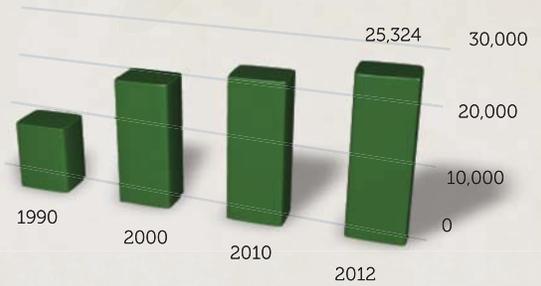
With many new subdivisions under construction, the variety of housing choices in Wasco is exploding. New homes range from a comfortable 1,200 square feet to executive-homes on one-acre lots, with prices starting around \$100,000.

In Wasco, you'll find safe and quiet neighborhoods, an available workforce with strong work ethics, commercial and industrial-zoned land ready for development, reasonable prices, and a business-friendly environment ready to work with you to quickly move your project through the approval process.

Join these businesses and come grow with Wasco!

- Sun World 450 employees
- Sunny Gem 300 employees
- Weeks Roses 300 employees
- Primex Farms 200 employees
- Kmart 140 employees
- South Valley Farms 130 employees
- Precision Hay 45 employees
- Certis USA 44 employees

Population



CA Dept. of Finance Demographic Research Unit 2012

Labor Force



CA EDD, May 2012

Cost of Living in California (100% represents the national average)



ACCRA Cost of Living, 2012

Facilitating Your Economic Growth

Since gaining its reputation as rose capital of the world, Wasco has nurtured an evolving business climate from agricultural growing and processing to a vibrant retail market serving local and regional consumers. The City is dedicated to advancing its quality of life and making the City a regional shopping and employment center.

Traffic Count

Junction at Highway 46 through Wasco	Daily vehicles during heaviest traffic month
Interstate 5	11,600
Highway 43	19,300
Highway 99	8,300

Source: CA. Dept of Transportation, 2011

Population Density

Boundary	2010 Population
Wasco City Limits	26,130
Five Mile Buffer	36,500
10 Mile Buffer	60,700
15 Mile Buffer	141,500

Source: Kern Council of Governments, 2012

Location is a Key Advantage

Located in the heart of Central California on the northern edge of the Bakersfield metropolitan area, the City of Wasco's setting is one of the fastest growing areas in the western U.S.

Strategically Positioned for Growth

Wasco is located in the logistics hub of California's southern San Joaquin Valley and within the economically growing Bakersfield-Delano Metropolitan Statistical Area (MSA). According to the Los Angeles Times, a 2011 report by MetroMonitor, a segment of the Brookings Institution, found that the Bakersfield metro area is one of the 20 strongest-performing areas in the economic recovery. The Times also reported that IHS Global Insight predicted two years ago that the Bakersfield metro area would be among the first regions in California to emerge from the recession.

Wasco's centralized location with respect to major transportation corridors, employment centers, and residential populations makes Wasco a desirable location for industrial and retail businesses seeking ready access to a growing consumer market and labor pool. Wasco is regionally located on State Route 46 with convenient access to Interstate 5 and U.S. 99, the major north-south commerce corridors within the State. Centrally located on these transportation corridors, within a 4 hour drive a Wasco business location has access to all of the major California urban markets. In addition, Wasco is served by the Burlington Northern/Santa Fe (BNSF) railroad main line which runs through the City's industrial area.

Contact

City of Wasco
J. Paul Paris
paparis@ci.wasco.ca.us
661-758-7214



Major Highways

North/South Routes: I-5 and HWY 99

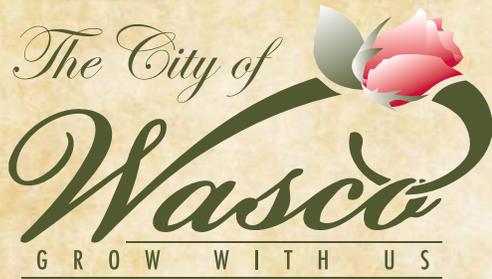
East/West Routes: HWY 46 connecting with US 99, I-5 and US 101

Rail Service

Burlington Northern/Santa Fe (BNSF)

Rail America

Union Pacific



Location is a Key Advantage

Wasco is located within the logistics hub of Central California and the entire western region. Easy access to the major highways means 36 million consumers in a quick, four-hour truck drive.

Distance from Kern County to your major markets

Los Angeles	73 miles
Port of Long Beach	96 miles
Fresno	110 miles
Riverside	164 miles
San Diego	193 miles
Las Vegas, NV	196 miles
Port of Oakland	230 miles
Stockton	233 miles
San Francisco	258 miles
Sacramento	260 miles
Phoenix, AZ	404 miles
Salt Lake City, UT	657 miles
Albuquerque, NM	755 miles
Denver, CO	985 miles



Contact

City of Wasco Economic Development
 J. Paul Paris
 paparis@ci.wasco.ca.us
 661-758-7214



Major Highways

North/South Routes: I-5 and HWY 99
 East/West Routes: HWY 58 connecting with I-40, I-15 and US395

Rail Service

Burlington Northern/Santa Fe (BNSF)
 Rail America
 Union Pacific

Deep Water Ports

Port of Los Angeles
 Port of Long Beach

REVENUE POLICIES

- ❖ The City will set fees and user charges for each enterprise fund at a level that fully supports the total direct and indirect program costs. Indirect costs will ultimately include the cost of annual depreciation of fixed assets.
- ❖ The City Council will establish fees for non-enterprise funds based upon an awareness of the total direct and indirect costs of offering a service. It is recognized that certain services may be subsidized by the general fund based upon a level of subsidy determined by the Council.
- ❖ The City Council has adopted an Indirect Cost Allocation Plan to recover directly attributed indirect costs from all non-general fund departments.
- ❖ The City will aggressively pursue collection of all revenues when due.

OPERATING BUDGET POLICIES

- ❖ The City Council will adopt and maintain a balanced annual operating budget and an integrated three-year capital improvement plan.
- ❖ Current annual revenues will be equal to or greater than current expenditures.
- ❖ Any normal existing revenue inflation will be used to pay for normal existing expenditure inflation. The identification of funding source will be required for any new or expanded programs.
- ❖ The City will provide for adequate maintenance and the orderly replacement of fixed assets and equipment. Purchases over \$5,000 are budgeted as Capital Outlay. Purchases below \$5,000 are budgeted as small tools & equipment.
- ❖ The City will comply with all the requirements of Generally Accepted Accounting Principles (GAAP).
- ❖ The City will annually retain the services of an independent Certified Public Accounting firm to audit the City's financial statements and conduct any tests of the City's records deemed necessary to render an opinion on the City's compliance with Generally Accepted Accounting Principles (GAAP).

CAPITAL IMPROVEMENT POLICIES

- ❖ All estimated construction, maintenance and operating costs and potential funding sources for each proposed capital improvement and neighborhood

improvement will be identified before it is submitted to the City Council for approval.

- ❖ The City will finance only those capital improvements that are consistent with the City's priorities. All capital improvement operating and maintenance costs will be included in the operating budget forecast.

DEBT POLICIES

- ❖ Only capital improvements that cannot be financed from current revenues will be financed with debt borrowing. The City will determine and use the least costly financing method for all new capital improvement projects.
- ❖ The term for repayment of long-term financing for capital improvements will not exceed the expected useful life of the project.

RESERVE POLICIES

- ❖ The City has adopted a policy to build the unrestricted General Fund balance to the greater of 15% of General Fund Operating Revenues or two months of General Fund Operating Expenses, as recommended by the Government Financial Officers Association (GFOA).
- ❖ The City will maintain a reserve for emergencies and economic uncertainty for the Wastewater Plant equivalent to one (1) times the annual sale revenue.
- ❖ The City will maintain a reserve for emergencies and economic uncertainty for the Water Fund equivalent to one (1) times the annual sale revenue.
- ❖ The City will place procedures in effect to increase the Sanitation Department's equipment replacement reserves and economic reserves to 50% of the annual sales.

PROPERTY MANAGEMENT

- ❖ Acquisition of real property shall be tied to a specific objective, with the source of adequate funds identified and considerations given for the long-term fiscal and policy impacts.
- ❖ Disposition of real property shall be considered for those properties without specific deed restrictions and which are unused, under-utilized, economically not viable, or which were acquired for an outdated plan or purpose.

BASIS OF BUDGETING

In accordance with generally accepted accounting principles, the City's financial reporting system is organized on a fund basis consisting of three major fund types; Governmental, Proprietary, and Fiduciary. The Governmental fund type consists of the General Fund, Special Revenue funds, Debt Service funds and Capital Project funds. Proprietary funds consist of the Enterprise funds and the internal service funds. Fiduciary funds consist of the various Trust and Agency funds.

All of the City's governmental type funds (General, Special Revenue, Capital Project funds, and Trust Funds) are budgeted and accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property tax revenues and assessments receivable are considered susceptible to accrual when collected within 60 days following year end. Other revenues considered susceptible to accrual include sales, utility users and occupancy taxes, interest, rent, grants earned and certain other intergovernmental revenues. Expenditures are generally recognized when the related fund liability is incurred, except that interest and principal on general long term obligations are recognized when due. Proprietary funds (Enterprise and Internal Service Funds) are distinguished from Governmental funds by its measurement focus on net income, or retained earnings. These funds are accounted for using the accrual basis of accounting. Proprietary fund revenues are recognized when earned, and its expenses are recognized when incurred.

LEGAL LEVELS OF BUDGETARY CONTROL

The City Council has ultimate budgetary authority to increase or decrease the budget, move budget line items within a fund, between funds, and issue inter fund loans. The City Council delegates specific budgetary level of authority to the City Manager in the budget resolution.

Through City Council resolution the City Manager is delegated budgetary authority to move budget line items within a fund and between funds up to a designated dollar amount. The City Council also gives the City Manager budgetary authority to make specific City Council approved loans from the Enterprise fund to the General fund for major projects that are consistent with the adopted capital improvement plan and City priorities.

The City Manager has given Directors specific budgetary spending level authority within their prospective budgets (see spending authority). Directors may request, in writing to the City Manager, to move budget line items within their specific budgets.

The City Manager has given Directors' staff specific budgetary spending level authority within their specific budgets (see spending authority).

SPENDING AUTHORITY

All items \$10,000 or more require a formal bid and City Council approval.

All items between the amounts of \$5,000 to \$9,999 will require informal bids, City Manager approval, Finance Director approval, and the approval of the Department Director.

All items between the amounts of \$4,000 to \$4,999 will require Finance Director approval and the approval of the Department Director.

All items between the amounts of \$1,000 to \$3,999 will require the approval of the Department Director.

All items between the amounts of \$500 to \$999 will require the approval of the Department Director or Assistant Director.

All items up to the amount of \$499 will require the approval of the Department Director, Assistant Director, or Division Supervisor.

THE BUDGET PROCESS

A) Preparation of the City Budget begins in February. A diskette or other electronic media containing a spreadsheet and an informational form is given to each Director of each department. A detailed description of the content and use of the spreadsheet and informational form is as follows:

1. The spreadsheet requires each Director to estimate what their total expenditures by object number will be in their department at the end of the fiscal year. To assist the Directors with their estimates the spreadsheet includes columns showing fiscal year budget amounts, fiscal year actual amounts and prior fiscal year actual amounts.
2. The information form requires each Director to answer the following specific questions;
 - i. What are your new staffing needs for the fiscal year? Explain the reason you need this employee. List employee's classification (pay step/range).
 - ii. List all capital outlay items your department is requesting. List reasons your department needs the capital outlay item. List the years that the item will be in service and whether it is a new item or replacement.
 - iii. Describe your department.
 - iv. List your department goals, objectives, and accomplishments.

B) The Finance Department downloads the completed diskettes or email into the budget and compiles data from the informational forms. The Finance Director will evaluate the submitted revenues and expenses and meets with each director to obtain clarity and understanding about all requested line items. The Finance Department will then calculate specific revenues, payrolls and transfers and enter this data into the budget program. The Finance Department's final step of this process is to balance the budget.

C) The next step of the process is to schedule several meetings with the City Manager. The City Manager will evaluate the requested revenue and expenditures of each department. The City Manager will discuss any changes made to the departmental budget with each Director before finalizing his recommendations.

D) The next step of the process is to schedule several public budget workshops with the City Council. At these meetings, the City Council and citizens evaluate the City Manager's recommendations prior to budgetary adoption.

E) The final step in the budgeting process is to present the proposed budget to the City Council for consideration at a public hearing.

1.0 POLICY

It shall be the policy of The City of Wasco to invest funds in a manner which will provide the highest investment return with maximum security while meeting the daily cash flow demands of the City while conforming to all statutes governing the investment of City funds.

2.0 SCOPE

This investment policy applies to all financial assets of the City. These funds include but are not limited to, the following:

General Fund, Water, Sewer, Sanitation, Streets, and other non-major funds.

3.0 PRUDENCE

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent person" standard (GC § 53600.3) and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

4.0 OBJECTIVE

When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing City funds, the primary objectives, in priority order, of the investment activities shall be:

1. **Safety:** Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
2. **Liquidity:** The investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.
3. **Return on Investments:** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio. (GC § 53600.5)

5.0 DELEGATION OF AUTHORITY

Authority to manage the investment program is derived from California Government Code Sections 53601, et seq. Management responsibility for the investment program is hereby delegated to the City Finance Director, who shall establish written procedures approved by the City Council for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, PSA repurchase agreements, wire transfer agreements, collateral/depository agreements and banking services contracts, as appropriate. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established hereunder. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Finance Director is a trustee and a fiduciary subject to the prudent investor standard. (GC § 53600.3)

6.0 ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

7.0 AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS

The Finance Director will maintain a list of financial institutions, selected on the basis of credit worthiness, financial strength, experience and minimal capitalization that are authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers who are authorized to provide investment and financial advisory services in the State of California. No public deposit shall be made except in a qualified public depository as established by state laws.

For brokers/dealers of government securities and other investments, the City shall select only broker/dealers who are licensed and in good standing with the California Department of Securities, the Securities and Exchange Commission, the National Association of Securities Dealers or other applicable self-regulatory organizations.

Before engaging in investment transactions with a broker/dealer, the City shall have received from said firm a signed Certification Form. This form shall attest that the individual responsible for the City's account with that firm has reviewed the City's Investment Policy and that the firm understands the policy and intends to present investment recommendations and transactions to the City that are appropriate under the terms and conditions of this Investment Policy.

8.0 AUTHORIZED AND SUITABLE INVESTMENTS:

-
- I.** The City is empowered by GC §§ 5922 and 53601) et seq., to invest funds in the following:
- A.** Bonds issued by the City.
 - B.** United States Treasury Bills, Notes & Bonds.
 - C.** Registered state warrants or treasury notes or bonds issued by the State of California.
 - D.** Bonds, notes, warrants or other evidence of debt issued by a local agency within the State of California, including pooled investment accounts sponsored by the State of California, County Treasurers, other local agencies or Joint Powers Agencies.
 - E.** Obligations issued by Agencies or Instrumentality of the U.S. Government.
 - F.** Bankers Acceptances with a term not to exceed 180 days. Not more than 40% of surplus funds can be invested in Bankers Acceptances and no more than 30% of surplus funds can be invested in the bankers acceptances of any single commercial bank.
 - G.** Prime Commercial Paper with a term not to exceed 270 days and the highest ranking issued by Moody's Investors Service or Standard & Poor's Corp. Commercial paper cannot exceed 25% of total surplus funds.
 - H.** Negotiable Certificates of Deposit issued by federally or state chartered banks or associations. Not more than 30% of surplus funds can be invested in certificates of deposit.
 - I.** Repurchase/Reverse Repurchase Agreements of any securities authorized by this Section. Securities purchased under these agreements shall be no less than 102% of market value. (See special limits in GC § 53601).
 - J.** Medium term notes (not to exceed 5 years) of U.S. corporations rated A" or better by Moody's or S & P. Not more than 30% of surplus funds can be invested in medium term notes.
 - K.** Shares of beneficial interest issued by diversified management companies (Money Market Mutual Funds) investing in the securities and obligations authorized by this Section. Such Funds must carry the highest rating of at least two national rating agencies. Not more than 15% of surplus funds can be invested in Money Market Mutual Funds.

- L. Funds held under the terms of a Trust Indenture or other contract or agreement may be invested according to the provisions of those indentures or agreements.
- M. Collateralized bank deposits with a perfected security interest in accordance with the Uniform Commercial Code (UCC) or applicable federal security regulations.
- N. Any mortgage pass-through security, collateralized mortgage obligations, mortgage backed or other pay-through bond, equipment lease-backed certificate, consumer receivable pass-through certificate or consumer receivable backed bond of a maximum maturity of five years. Securities in this category must be rated AA or better by a national rating service. No more than 20% of surplus funds can be invested in this category of securities.
- O. Any other investment security authorized under the provisions of GC §§ 5922 and 53601.

Also, see GC § 53601 for a detailed summary of the limitations and special conditions that apply to each of the above listed investment securities. GC § 53601 is attached and included by reference in this investment policy.

Prohibited Investments. Under the provisions of GC § 53631.5, the City shall not invest any funds covered by this Investment Policy in inverse floaters, range notes, interest-only strips derived from mortgage pools or any investment that may result in a zero interest accrual if held to maturity.

9.0 COLLATERALIZATION

All certificates of deposits must be collateralized by U.S. Treasury Obligations. Collateral must be held by a third party and valued on a monthly basis. The percentage of collateralization on repurchase agreements will conform to the amount required under GC § 53601(i)(2).

10.0 SAFEKEEPING AND CUSTODY

All security transactions entered into by the City shall be conducted on delivery-versus-payment (VP) basis. All securities purchased or acquired shall be delivered to the City by book entry, physical delivery or by third party custodial agreement. (GC § 53601).

11.0 DIVERSIFICATION

It is the policy of the City to diversify its investment portfolio. The City will diversify its investments by security type and, within each type, by institution. Assets shall be diversified to eliminate the risk of loss resulting from over concentration of assets in

a specific maturity, a specific issuer or a specific class of securities. Diversification strategies shall be determined and revised periodically. In establishing specific diversification strategies, the following guidelines shall apply:

- (a) Portfolio maturities shall be matched against projected liabilities to avoid an over concentration in a specific series of maturities.
- (b) Maturities selected shall provide for stability and liquidity.
- (c) Disbursement and payroll dates shall be covered by the scheduled maturity of specific investments, marketable U.S. Treasury Bills or Notes or other cash equivalent instruments, such as money market mutual funds.

12.0 REPORTING

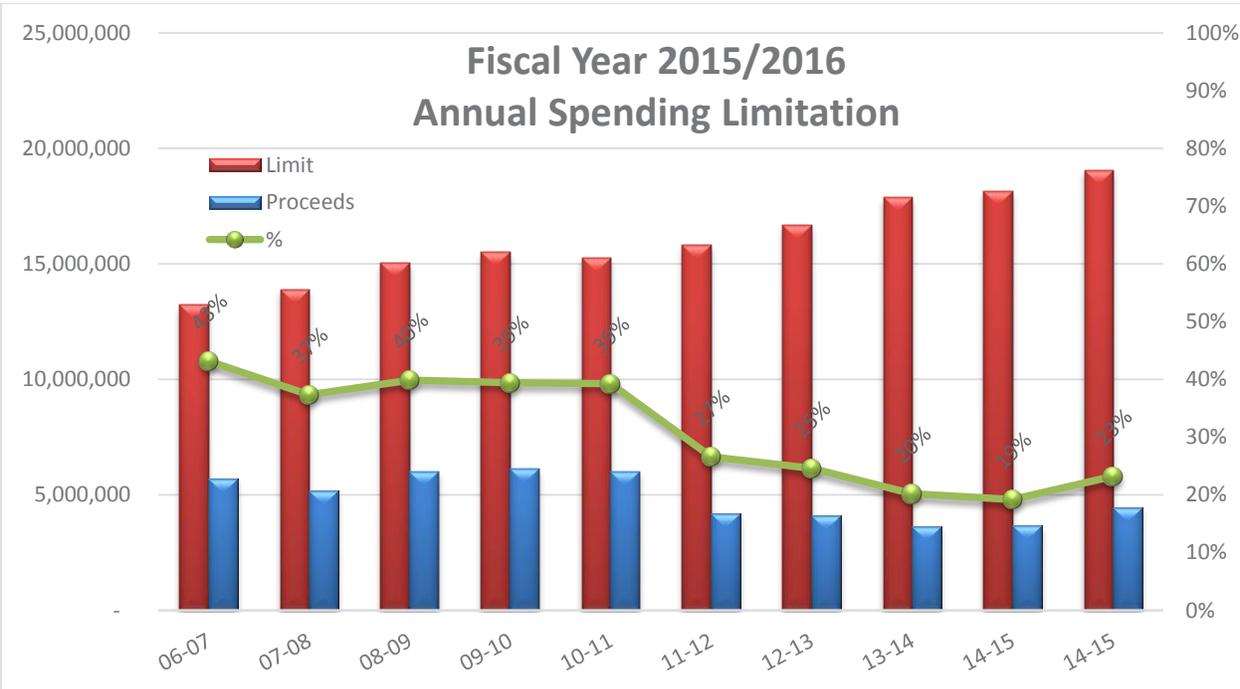
The Finance Director shall submit to each Council Member of the City a quarterly investment report. The report shall include a complete description of the portfolio, the type of investments, the issuers, maturity dates, par values and the current market values of each component of the portfolio, including funds managed by third party contractors. The report will also include the source of the portfolio valuation. In the case of funds invested in The Local Agency Investment Fund (LAIF), FDIC Insured accounts or county investment pools, current statements from those institutions will satisfy the above reporting requirement. The report will also include a certification that (1) all investment actions executed since the last report have been made in full compliance with the Investment Policy and, (2) the City will meet its expenditure obligations for the next six months.[GC § 53646(b)]. The Finance Director shall maintain a complete and timely record of all investment transactions.

California Gann Limit Analysis

In November 1979, voters of the State of California approved Proposition 4, commonly known as the "Gann Initiative". The Proposition created Article XIII B of the State Constitution placing limits on the amount of revenue that can be spent by all entities of government. Proposition 4 became effective for the 1980-81 fiscal year, but the formula for calculating the limit was based on the 1978-79 "base year" revenues.

The limit specifies the maximum appropriations that may be funded by proceeds of taxes. Adopted limits are to be adjusted each year by a "change factor" that is tied to growth indicators specified by the State. By applying the change factor to the prior year's appropriation limit, a new limit is calculated for the next fiscal year. If a city receives more revenue than the appropriation limit, the revenue must be returned to the taxpayers through a tax reduction or refund.

Currently, the City is estimated to be at 23.2% of its Gann spending limit of \$19,047,717 and a total appropriation limit of \$4,420,789. This is only an estimate based on the proposed budget but indicates that the City is in a positive appropriation position and in compliance with the law.



Budget Message

This section gives city wide summary of revenues and expenses broken by different object account levels including by category, service area, fund group, fund, department, and organizational unit.

1. City Manager Message
2. City Wide Revenues Summary
3. City Wide Expenses Summary Chart
4. City Wide Expenses Summary
5. General Fund Reserve Forecast
6. Public Safety Parcel Tax Summary
7. Detail Transfer Schedule
8. Salary Distribution Recap by Service Area

Dear Honorable Mayor and Members of the City Council,

I am pleased to present to you the Annual Operating Budget for Fiscal Year 2015-16. This budget strives to reflect the City Council's priorities and provide a framework for obtaining the Council's goals and objectives set forth for this year. Fiscal stability remains a key objective in this budget while maintaining key services to the citizens of Wasco. Maintaining a healthy reserve in the general fund has been a key objective over the past several years. Staff has remained committed to strive to build a strong fund balance in the general fund and this budget is another example of this strong commitment by controlling costs and forgoing unnecessary expenditures.

Basis of Accounting & Budget Process

The budget of the governmental funds (General Fund, Special Revenue Funds, and Debt Service Funds) are prepared on a modified accrual basis where revenues are recognized when they become measurable and available, and expenditures are recorded when the related liability is incurred, with the exception that principal and interest payments on general long-term debt are recognized when due. Revenue availability criteria are defined as collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period (i.e. sixty days after fiscal year-end).

Budgets for proprietary funds (Enterprise Funds; the City's Water, Sewer and Refuse Funds) are prepared on a full accrual basis where revenues are recognized when earned, and expenses are recognized when they are incurred.

The initial budget is approved and adopted by the City Council and modified through supplemental appropriations as necessary by Council action. The City Manager is authorized to transfer appropriated funds between major expenditure categories within departments. A change in total appropriations in any department must be approved by the City Council. Each mid-year a revised appropriations budget is presented to City Council for modification and adjustments. This mid-year adjusted budget reflects new appropriations based on current or future revenue streams.

Economic and Policy Issues

Over the past few years the City has taken steps to correct deficiencies within the budget with a goal of utilizing a sustainable budget approach to ensure future financial security for the City. This prudent effort is continued in the 2015-16 budget and remains a high priority of the City. This is evident by the systematic reduction in staffing levels from a high of 81.5 full time employees approved in fiscal year 2006-07 to 58.5 full time employees in the current budget, a reduction of approximately 28.2% in the workforce.

In addition to employee reductions there have been targeted expenditure reductions in all general fund divisions. The impact of these reductions on service levels has been minimized through targeting staffing and expenditure reductions to divisions where workload has been substantially reduced as a result of the economic recession and significant slowdown in residential development. However, in other areas budget cuts in general fund divisions such as Animal Control have noticeably reduced the level of service provided to the citizens.

While state and local revenue sources continue to decline, the City's operating departments have had to deal with some costs that continue to rise. Such expenditures include rising fuel costs, utilities, employee retirement and benefits costs, along with increases in the policing contract with the Kern County Sheriff Department, and a 5.5% increase in the fire services contract with Kern County. Public safety remains a high priority to the City Council and **no reduction in the number of deputies or fire personnel were required for this budget.** With these cost increases being largely unavoidable, discretionary spending and staffing in other departments has been reduced to compensate for these increases.

With an unemployment rate of about 20.5%, job growth and our local economy is a top priority of the City Council. Over the past year staff has been working on implementing improvements to the City's planning and development process. The goal of this plan is to create a development friendly environment that promotes commercial growth and job creation. Due to the economic recession, the City has experienced a slowdown in building activity but remain optimistic that new construction will help breathe new life into the local economy. The City remains focused on further development of the Highway 46 corridor, including retail and commercial establishments and improving the overall design and aesthetics. Even in this difficult economy there is still significant interest in national retailers to locate businesses in this area. The Walmart retail project has successfully started, and it is anticipated the store will open in November 2015.

The City Council has made it a priority to increase the City's unrestricted general fund balance to a minimum of 20% of the general fund budget. This necessary portion of fund balance will go to protect the City from financial uncertainty and a fluctuating cash flow cycle. Unfortunately, in fiscal year 2009-10 the City had an unanticipated litigation claim that resulted in a setback in achieving the fund balance goal for the year. In FY 2012-2013 the City experienced another setback in general fund revenues when a large fuel distributor relocated out of Wasco, taking with it over \$250,000 in annual sales tax revenue for the City. Fiscal year 2015-16 will be the seventh year this fund balance priority has been set and this budget continues to increase the unrestricted fund balance to the target levels with a budget to achieve this goal within three years. The City Council and management have made the long term fiscal health of the City a top priority as this is reflected herein.

Four public budget workshops were held to welcome input from the City Council and the citizens of Wasco on the FY 2015-16 City Budget. All comments and suggestions made in the public meetings are addressed in this budget document. During this time a transparent and collaborative budget was developed. By utilizing this approach, the City Council is promoting community involvement and support of the budget document and the City's financial plan.

Future Outlook for the City

Staff is committed to providing better economic resources to the community and striving to offer better housing resources for those of low income. With the elimination of the City's redevelopment agency, staff is looking at new ways to stimulate economic growth and provide affordable housing. Management has developed a three prong approach to increase retail sales, provide affordable housing, and increase industrial activity.

First, the City is focused on stimulating economic resources along one of the major highway corridor within the City. This entails soliciting large retail businesses to develop within the new Walmart shopping center complex and in various vacant lots within this commercial zone.

Second, the City has developed a long-term goal to relocate the existing farm worker housing project to a new location which would be closer to both schools and shopping centers. This project would encompass relocating approximately 200 families from the east side of the BNSF railroad tracks to within walking distance to the new Walmart shopping center. Not only would this offer new modernized housing for farm laborers, it would eliminate the hazard of both children and other pedestrian from crossing the railroad tracks in their commute to school and work.

Third, the City is developing a mechanism to stimulate industrial growth within the City. Currently there are several large vacant lots within the Wasco Industrial Park that the City is actively marketing. The City also intends to convert the land currently occupied by the farm labor housing complex to an industrial complex once the residents have been relocated. This location is ideal for heavy rail access and could be a key component for stimulating job growth from a packaging or warehouse facility.

City Council Top 5 Priorities

At the start of the City's budget process, the City Council was asked to determine its main priorities for the upcoming budget period. The priorities guide both budget development and department priority-setting. The public was provided the opportunity to provide input into this process as well as during the budget review workshops conducted by City staff. The following are the City Council's Top Priorities for 2015/2016:

- Long Range Planning & Master Plans
- Ensuring Fiscal Stability
- Priority on Public Safety to Protect Property and People
- Having a Clear Vision Shared by the Community
- Encouraging Public Involvement

Conclusion

The economic outlook for the City appears brighter than during the past several years. Development of a viable spending plan for the next twelve months requires careful planning, long range vision and prudent management of limited resources. The Proposed Fiscal Year 2015-16 Budget presented to the City Council for consideration was developed with these guidelines in mind. The ability to sustain a balanced General Fund budget will be tested in the upcoming years as we prepare to absorb anticipated increases in City employee compensation, Kern County Sheriff and Fire costs, and increased costs for healthcare and retirement. During the next fiscal year, the City Council and staff will work diligently to identify potential sources of revenue, enhance economic development activities, and explore cost saving opportunities to ensure that the City of Wasco remains a vibrant community.

While developing this comprehensive budget proposal, the entire City staff has worked diligently to prepare and put together a recommendation that will meet the needs of Wasco and its citizens.

The proposed budget is based on a revenue neutral rate for property taxes with a few adjustments in service fees. Although the slowdown in economic activity such as the reduction in sales tax revenue will negatively impact the City, the continued potential economic growth in Wasco is a hopeful signal that the most difficult times are behind us.

I wish to extend sincere appreciation for the dedication of the staff in all departments throughout the organization in preparing the budgets. In particular, the Finance Department has performed outstanding work in coordinating the City's fiscal year 2015-16 budget. I would also like to thank the City Council for providing positive leadership and direction as we move forward through these challenging times.

Respectfully submitted,



J. Paul Paris
City Manager

City Wide Revenues Summary

Revenues by Category	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Taxes	6,428,545	6,676,683	6,184,611	6,430,609	245,998	4.0%	19.4%
Licenses and Permits	216,023	237,814	241,500	226,919	(14,581)	-6.0%	.7%
Fines and Forfeiture	78,687	82,338	67,000	67,000		.0%	.2%
Charges for Services	7,594,184	7,853,484	7,789,134	10,319,112	2,529,978	32.5%	31.1%
Interest	73,448	88,069	34,733	45,333	10,600	30.5%	.1%
Franchise Fees	192,143	65,024	29,000	29,000		.0%	.1%
Grants and Donations	2,214,570	1,532,037	4,048,623	6,949,353	2,900,730	71.6%	21.0%
Intergovernmental	712,008	434,323	100,000	100,000		.0%	.3%
Rental Income	94,090	97,795	97,990	97,990		.0%	.3%
Systems Development	398,156	359,683	80,123	310,123	230,000	287.1%	.9%
Other Financing Src	4,181,574	4,741,508	8,171,104	8,517,196	346,092	4.2%	25.7%
Miscellaneous	36,326	8,096,111	36,500	36,500		.0%	.1%
Transfers	-	-	-	-		#.0%	.0%
Total Revenues	\$22,219,754	\$30,264,869	\$26,880,318	\$33,129,135	\$6,248,817	23.2%	100.0%

Revenues by Service Area	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Support Services	6,228,369	6,059,685	6,127,900	6,765,289	637,389	10.4%	20.4%
Community Development	14,700,441	22,540,181	19,479,310	24,952,199	5,472,889	28.1%	75.3%
Public Safety	651,493	422,376	353,500	356,800	3,300	.9%	1.1%
Community Service	256,245	308,463	267,408	442,301	174,893	65.4%	1.3%
Fiduciary	383,206	934,164	652,200	612,546	(39,654)	-6.1%	1.8%
Total Revenues	\$22,219,754	\$30,264,869	\$26,880,318	\$33,129,135	\$6,248,817	23.2%	100.0%

Revenues by Fund Group	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
General Funds	6,570,895	6,411,969	6,144,499	7,401,168	1,256,669	20.5%	22.3%
Capital Improvement Program	3,504,750	4,420,558	9,628,706	11,891,077	2,262,371	23.5%	35.9%
Internal Service Funds	524,714	566,203	696,159	804,272	108,113	15.5%	2.4%
Other Enterprise Funds	287,182	366,742	339,408	514,101	174,693	51.5%	1.6%
Special Revenue Funds	1,163,671	974,826	832,436	740,022	(92,414)	-11.1%	2.2%
Wastewater Funds	2,757,482	2,583,758	2,188,090	2,542,386	354,296	16.2%	7.7%
Water Funds	2,822,265	10,588,536	2,470,800	4,219,176	1,748,376	70.8%	12.7%
Sanitation Funds	2,571,877	2,648,558	2,725,000	3,201,367	476,367	17.5%	9.7%
Grants	1,633,712	769,555	1,203,020	1,203,020		.0%	3.6%
Trust & Agency Funds	383,206	934,164	652,200	612,546	(39,654)	-6.1%	1.8%
Total Revenues	\$22,219,754	\$30,264,869	\$26,880,318	\$33,129,135	\$6,248,817	23.2%	100.0%

Revenues by Fund	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
General Fund (1)	6,570,895	6,411,969	6,144,499	7,401,168	1,256,669	20.5%	22.3%
Street Fund (10)	2,403,039	3,259,739	8,588,706	10,724,203	2,135,497	24.9%	32.4%
Shop Maintenance (11)	362,690	374,978	473,804	515,065	41,261	8.7%	1.6%
Public Transit (12)	229,765	297,727	254,408	429,101	174,693	68.7%	1.3%
TDA Street Local Fund (13)	1,101,711	1,160,819	1,040,000	1,166,874	126,874	12.2%	3.5%
Lighting & Landscaping (14)	113,829	126,185	116,700	116,200	(500)	-.4%	.4%
Emergency Response (15)	256,515	12,468	-	-		#.0%	.0%
Facilities Maintenance (16)	162,024	191,225	222,355	289,207	66,852	30.1%	.9%
Sewer Lift Station District (17)	10,001	10,045	10,000	9,700	(300)	-3.0%	.0%
Gas Tax Fund (19)	572,932	744,634	652,736	560,122	(92,614)	-14.2%	1.7%
Traffic Safety (20)	28,593	24,023	27,500	27,500		.0%	.1%
Traffic Impact Fund (21)	181,801	57,471	25,500	26,500	1,000	3.9%	.1%
Wastewater (30)	2,757,482	2,583,758	2,188,090	2,542,386	354,296	16.2%	7.7%
Water (31)	2,822,265	10,588,536	2,470,800	4,219,176	1,748,376	70.8%	12.7%
Sanitation (32)	2,571,877	2,648,558	2,725,000	3,201,367	476,367	17.5%	9.7%
CNG Station (34)	57,417	69,015	85,000	85,000		.0%	.3%
Community Development Block (40)	1,490	611	561	561		.0%	.0%
Supplemental Law Enforcement (41)	100,000	100,000	100,000	100,000		.0%	.3%
Cal Home Grant (42)	42,079	19,908	5,528	5,528		.0%	.0%
CHFA Grant (45)	15,749	12,694	-	-		#.0%	.0%
2003 CDBG (46)	20,010	9,078	12,421	12,421		.0%	.0%

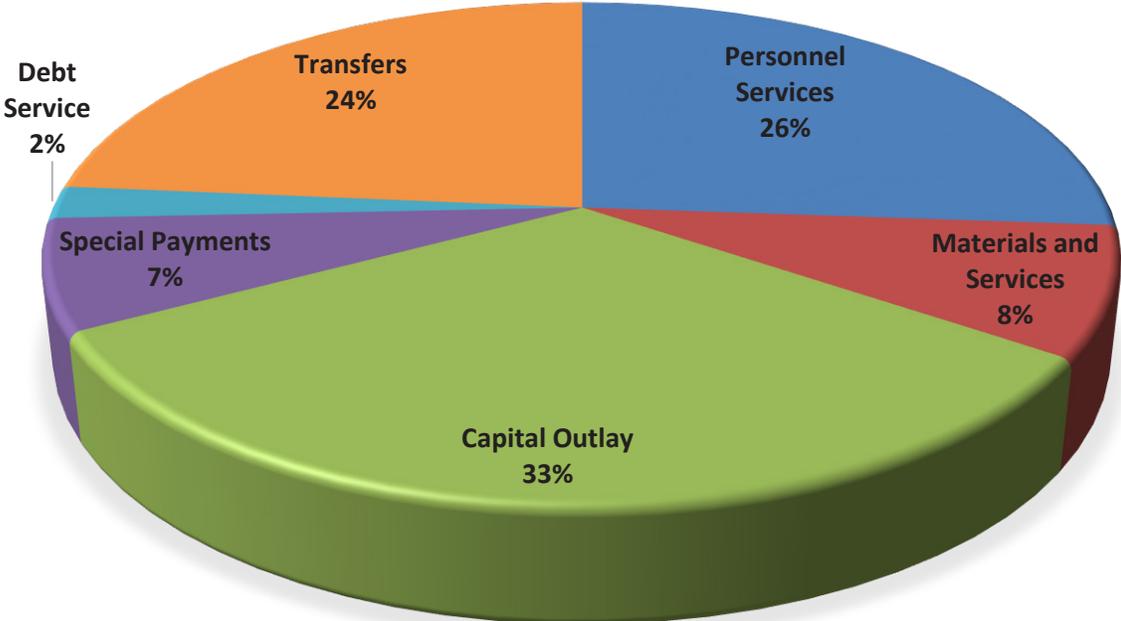
Revenues by Fund	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		
					Dollar Change	Percent Change	Pct of Total
2003 Cal Home Rehabilitation (49)	11,939	24,011	3,224	3,224		.0%	.0%
2004 Community Dev. Block (50)	7,017	8,845	9,048	9,048		.0%	.0%
2004 Cal Home (51)	4,569	48,711	6,566	6,566		.0%	.0%
Miscellaneous Grants (52)	85	-	-	-		#.0%	.0%
2005 Cal Home (53)	49,003	10,355	7,414	7,414		.0%	.0%
CDBG RLA (56)	47,946	38,538	43,052	43,052		.0%	.1%
CAL Home Reuse (57)	133,106	171,078	26,855	26,855		.0%	.1%
2006 Cal Home (58)	24,616	4,417	2,342	2,342		.0%	.0%
2007 Home Grant (60)	-	-	-	-		#.0%	.0%
Begin Reuse (61)	32	-	-	-		#.0%	.0%
2009 CDBG 09STBG-6421 (63)	250,871	8,953	8,897	8,897		.0%	.0%
Home Reuse Fund (64)	15	-	-	-		#.0%	.0%
08-EDEF-5879 CDBG Grant (65)	61,243	3,856	3,867	3,867		.0%	.0%
2010 CDBG (66)	283,362	308,300	-	-		#.0%	.0%
2010 Cal Home (67)	335,643	200	-	-		#.0%	.0%
09 CDBG EDEF (68)	244,937	-	-	-		#.0%	.0%
2013 CDBG (69)	-	-	973,245	973,245		.0%	2.9%
Successor Agency of former RDA (83)	325,225	846,288	610,375	610,375		.0%	1.8%
Successor Housing Fund (84)	19,659	49,471	1,825	1,825		.0%	.0%
WPFA General Fund (90)	38,322	38,405	40,000	346	(39,654)	-99.1%	.0%
Total Revenues	\$22,219,754	\$30,264,869	\$26,880,318	\$33,129,135	\$6,248,817	23.2%	100.0%

Revenues by Department	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		
					Dollar Change	Percent Change	Pct of Total
General Fund Revenue (100)	5,497,107	5,341,551	5,276,886	5,778,881	501,995	9.5%	17.4%
Finance/Accounting (115)	-	15,947	9,355	9,355		.0%	.0%
Planning (125)	76,932	207,415	58,500	58,100	(400)	-.7%	.2%
Non-Departmental (130)	-	-	-	-		#.0%	.0%
Engineering (135)	136,345	182,234	221,500	922,378	700,878	316.4%	2.8%
Sheriff (140)	268,311	277,081	233,000	236,800	3,800	1.6%	.7%
Animal Services (145)	26,480	10,736	13,000	13,200	200	1.5%	.0%
Building Inspection (150)	144,741	179,386	166,258	189,673	23,415	14.1%	.6%
Information Technology (155)	206,548	135,984	145,500	172,781	27,281	18.7%	.5%
Code Compliance (160)	26,667	32,827	20,500	20,000	(500)	-2.4%	.1%
Housing & Community Programs (170)	187,764	28,808	-	-		#.0%	.0%
Public Works (200)	3,880,606	4,148,437	3,832,003	4,277,443	445,440	11.6%	12.9%
Capital Improvement Projects (205)	748,967	1,274,704	6,863,970	8,963,207	2,099,237	30.6%	27.1%
Special Funds (300)	793,327	836,173	715,736	623,822	(91,914)	-12.8%	1.9%
Enterprise (400)	8,209,041	15,889,867	7,468,890	10,047,929	2,579,039	34.5%	30.3%
Grant Funds (500)	1,633,712	769,555	1,203,020	1,203,020		.0%	3.6%
Wasco Redevelopment Agency (800)	344,884	895,759	612,200	612,200		.0%	1.8%
Wpfa-General Fund (900)	38,322	38,405	40,000	346	(39,654)	-99.1%	.0%
Total Revenues	\$22,219,754	\$30,264,869	\$26,880,318	\$33,129,135	\$6,248,817	23.2%	100.0%

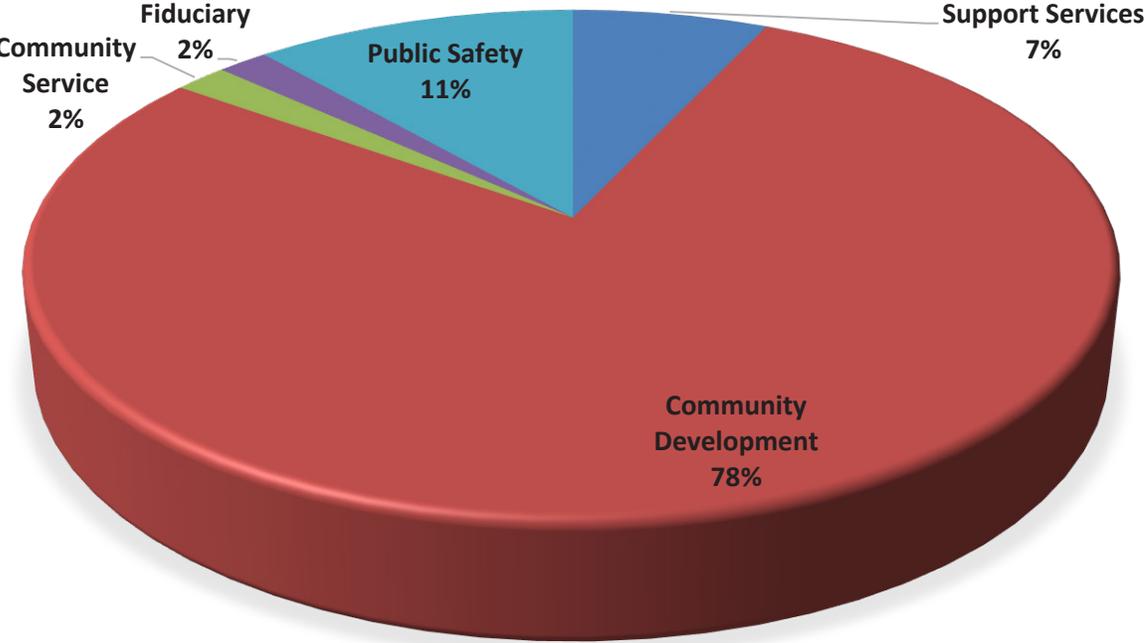
Revenues by Org	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		
					Dollar Change	Percent Change	Pct of Total
General Fund Revenue (01100)	4,358,204	3,820,893	3,785,400	4,006,957	221,557	5.9%	16.3%
Finance/Accounting (01115)	-	10,850	1,142	1,142		.0%	.0%
Planning & Community Develop (01125)	60,900	270,800	58,500	58,100	(400)	-.7%	.2%
Engineering (01135)	15,927	8,973	191,500	922,378	730,878	381.7%	3.7%
Sheriff (01140)	168,311	177,081	133,000	136,800	3,800	2.9%	.6%
Animal Services (01145)	26,480	10,736	13,000	13,200	200	1.5%	.1%
Building Inspection (01150)	144,741	179,386	166,258	189,673	23,415	14.1%	.8%
Code Compliance (01160)	27,522	32,827	20,000	20,000		.0%	.1%
Housing & Community Programs (01170)	13,197	28,808	-	-		#.0%	.0%
Street (10200)	26,257	6,423	32,000	34,000	2,000	6.3%	.1%
Capital Improvement Projects (10205)	646,796	1,190,728	2,938,970	5,111,707	2,172,737	73.9%	20.8%
Shop Maintenance (11200)	43	238	-	-		#.0%	.0%
Public Transit (12200)	229,765	297,727	254,408	429,101	174,693	68.7%	1.7%
TDA Street Local Fund (13200)	1,101,711	1,160,819	1,040,000	1,166,874	126,874	12.2%	4.7%
Lighting & Landscaping Maint (14200)	113,829	126,185	116,700	116,200	(500)	-.4%	.5%

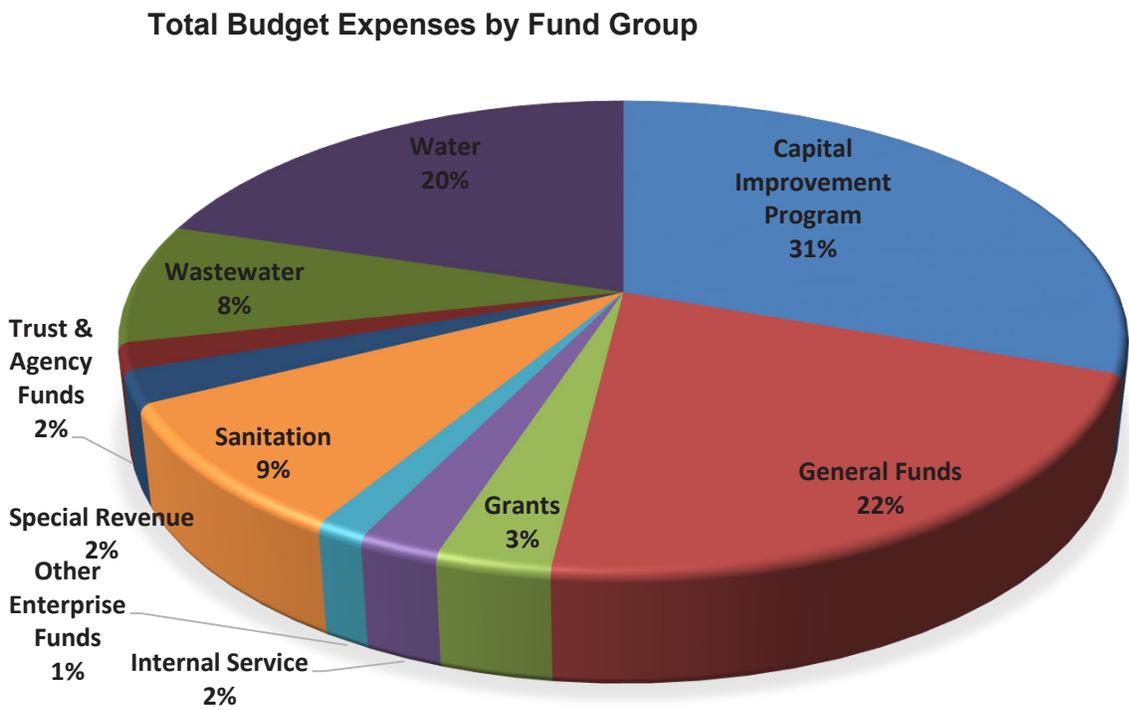
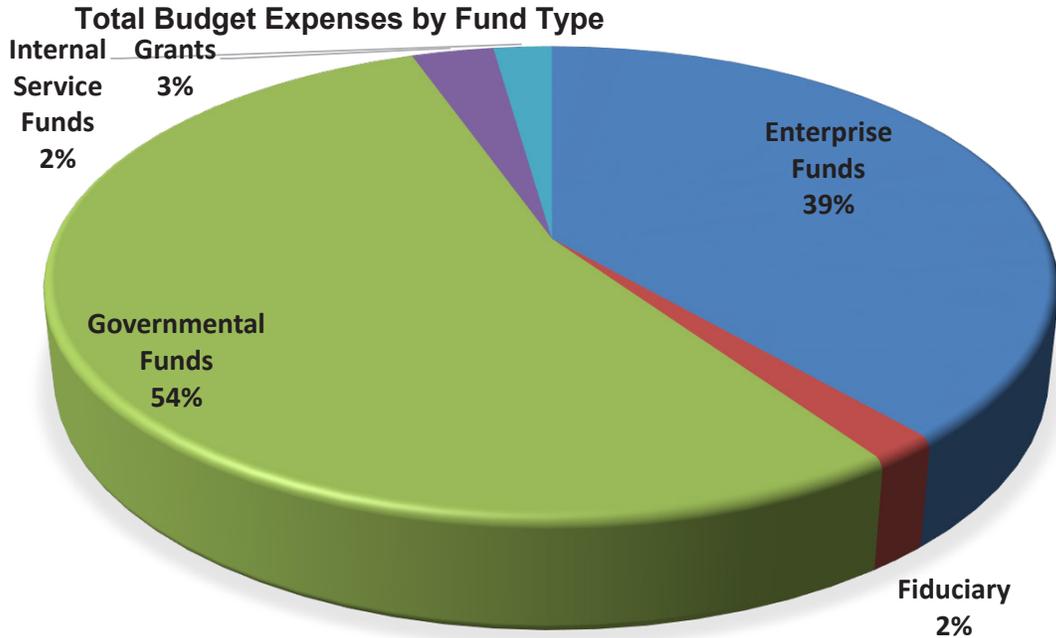
Revenues by Org	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		
					Dollar Change	Percent Change	Pct of Total
Emergency Response (15200)	256,515	12,468	-	-		#.0%	.0%
Sewer Lift Station District (17300)	10,001	10,045	10,000	9,700	(300)	-3.0%	.0%
Gas Tax Fund (19300)	572,932	744,634	652,736	560,122	(92,614)	-14.2%	2.3%
Traffic Safety (20300)	28,593	24,023	27,500	27,500		.0%	.1%
Traffic Impact Fund (21300)	181,801	57,471	25,500	26,500	1,000	3.9%	.1%
Wastewater (30400)	2,757,482	2,583,758	2,188,090	2,542,386	354,296	16.2%	10.3%
Water (31400)	2,822,265	10,588,536	2,470,800	4,219,176	1,748,376	70.8%	17.1%
Sanitation (32400)	2,571,877	2,648,558	2,725,000	3,201,367	476,367	17.5%	13.0%
CNG Station (34400)	55,253	69,015	55,000	55,000		.0%	.2%
CDBG 91-93 (40500)	1,490	611	561	561		.0%	.0%
Supplemental Law Enforcement (41500)	100,000	100,000	100,000	100,000		.0%	.4%
Cal Home Grant (42500)	42,079	19,908	5,528	5,528		.0%	.0%
CHFA Grant (45500)	15,749	12,694	-	-		#.0%	.0%
2003 CDBG (46500)	20,010	9,078	12,421	12,421		.0%	.1%
2003 Cal Home Rehabilitation (49500)	11,939	24,011	3,224	3,224		.0%	.0%
2004 CDBG (50500)	7,017	8,845	9,048	9,048		.0%	.0%
2004 Cal-Home Grant (51500)	4,569	48,711	6,566	6,566		.0%	.0%
Miscellaneous Grants (52500)	85	-	-	-		#.0%	.0%
2005 Cal Home Grant (53500)	49,003	10,355	7,414	7,414		.0%	.0%
CDBG RLA (56500)	11,160	12,668	14,077	14,077		.0%	.1%
Cal-home Reuse (57500)	752	3,255	4,320	4,320		.0%	.0%
2006 Calhome (58500)	24,616	4,417	2,342	2,342		.0%	.0%
2007 Home Grant (60500)	-	-	-	-		#.0%	.0%
Begin Reuse (61500)	32	-	-	-		#.0%	.0%
2009 CDBG 09STBG-6421 (63500)	250,871	8,953	8,897	8,897		.0%	.0%
Home Reuse Fund (64500)	15	-	-	-		#.0%	.0%
08-EDEF-5879 CDBG Grant (65500)	61,243	3,856	3,867	3,867		.0%	.0%
2010 CDBG (66500)	283,362	308,300	-	-		#.0%	.0%
2010 Home (67500)	335,643	200	-	-		#.0%	.0%
09 CDBG EDEF (68500)	244,937	-	-	-		#.0%	.0%
2013 CDBG (69500)	-	-	973,245	973,245		.0%	4.0%
Successor Agency of Former RDA (83800)	325,225	846,288	610,375	610,375		.0%	2.5%
Successor Housing Fund (84800)	19,659	1,824	1,825	1,825		.0%	.0%
WPFA General Fund (90900)	38,322	38,405	40,000	346	(39,654)	-99.1%	.0%
Total Revenues	\$18,038,180	\$25,523,361	\$18,709,214	\$24,611,939	\$5,902,725	31.5%	100.0%

Total Budget Expenses by Category



Total Budget Expenses by Service Area





City Wide Expenses Summary

Expenses by Category	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Personnel Services	8,116,530	8,324,396	8,781,149	9,430,923	649,774	7.4%	26.1%
Materials and Services	1,758,753	1,799,433	3,182,447	3,003,291	(179,156)	-5.6%	8.3%
Capital Outlay	2,389,145	3,212,550	8,772,462	11,818,771	3,046,309	34.7%	32.7%
Special Payments	3,951,271	1,693,327	2,393,162	2,567,520	174,358	7.3%	7.1%
Debt Service	188,464	168,782	751,603	751,603		.0%	2.1%
Transfers	4,091,783	4,737,184	7,040,614	8,517,196	1,476,582	21.0%	23.6%
Total Expenses	\$20,495,946	\$19,935,672	\$30,921,437	\$36,089,304	\$5,167,867	16.7%	100.0%

Expenses by Service Area	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Support Services	1,907,274	1,993,786	2,205,706	2,491,539	285,833	13.0%	6.9%
Community Development	12,974,116	13,353,430	23,721,542	28,175,600	4,454,058	18.8%	78.1%
Public Safety	3,960,342	3,764,313	3,908,222	4,099,779	191,557	4.9%	11.4%
Community Service	435,451	432,927	435,292	671,711	236,419	54.3%	1.9%
Fiduciary	1,218,763	391,216	650,675	650,675		.0%	1.8%
Total Expenses	\$20,495,946	\$19,935,672	\$30,921,437	\$36,089,304	\$5,167,867	16.7%	100.0%

Expenses by Fund Group	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
General Funds	6,122,869	6,025,213	6,270,800	7,740,005	1,469,205	23.4%	21.4%
Capital Improvement Program	3,186,072	4,758,837	10,109,867	10,998,265	888,398	8.8%	30.5%
Internal Service Funds	524,714	575,301	696,159	804,112	107,953	15.5%	2.2%
Other Enterprise Funds	402,582	429,535	337,889	497,636	159,747	47.3%	1.4%
Special Revenue Funds	941,787	1,060,613	906,092	810,658	(95,434)	-10.5%	2.2%
Wastewater Funds	1,794,459	1,757,657	5,203,123	2,969,357	(2,233,766)	-42.9%	8.2%
Water Funds	2,204,238	2,246,671	2,950,286	7,287,276	4,336,990	147.0%	20.2%
Sanitation Funds	2,224,077	2,302,533	2,663,580	3,198,354	534,774	20.1%	8.9%
Grants	1,876,385	388,096	1,132,966	1,132,966		.0%	3.1%
Trust & Agency Funds	1,218,763	391,216	650,675	650,675		.0%	1.8%
Total Expenses	\$20,495,946	\$19,935,672	\$30,921,437	\$36,089,304	\$5,167,867	16.7%	100.0%

Expenses by Fund	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
General Fund (1)	6,122,869	6,025,213	6,270,800	7,740,005	1,469,205	23.4%	21.4%
Street Fund (10)	2,132,293	3,547,305	9,069,867	9,831,391	761,524	8.4%	27.2%
Shop Maintenance (11)	362,690	380,340	473,804	515,065	41,261	8.7%	1.4%
Public Transit (12)	320,800	314,995	254,947	426,666	171,719	67.4%	1.2%
TDA Street Local Fund (13)	1,053,779	1,211,532	1,040,000	1,166,874	126,874	12.2%	3.2%
Lighting & Landscaping (14)	82,326	262,733	190,856	170,486	(20,370)	-10.7%	.5%
Emergency Response (15)	257,422	6,678	-	-		#.0%	.0%
Facilities Maintenance (16)	162,024	194,961	222,355	289,047	66,692	30.0%	.8%
Sewer Lift Station District (17)	1,485	1,529	10,000	10,050	50	.5%	.0%
Gas Tax Fund (19)	572,932	744,633	652,736	560,122	(92,614)	-14.2%	1.6%
Traffic Safety (20)	27,622	45,040	52,500	43,500	(9,000)	-17.1%	.1%
Traffic Impact Fund (21)	-	-	-	26,500	26,500	#.0%	.1%
Wastewater (30)	1,794,459	1,757,657	5,203,123	2,969,357	(2,233,766)	-42.9%	8.2%
Water (31)	2,204,238	2,246,671	2,950,286	7,287,276	4,336,990	147.0%	20.2%
Sanitation (32)	2,224,077	2,302,533	2,663,580	3,198,354	534,774	20.1%	8.9%
CNG Station (34)	81,782	114,540	82,942	70,970	(11,972)	-14.4%	.2%
Community Development Block (40)	-	611	561	561		.0%	.0%
Supplemental Law Enforcement (41)	100,000	100,000	100,000	100,000		.0%	.3%
Cal Home Grant (42)	42,080	20,081	5,528	5,528		.0%	.0%
CHFA Grant (45)	-	47,647	-	-		#.0%	.0%
2003 CDBG (46)	20,011	9,077	12,421	12,421		.0%	.0%
2003 Cal Home Rehabilitation (49)	11,938	24,019	684	684		.0%	.0%
2004 Community Dev. Block (50)	9,517	8,846	9,048	9,048		.0%	.0%
2004 Cal Home (51)	4,570	48,711	6,566	6,566		.0%	.0%
2005 Cal Home (53)	49,003	10,355	7,414	7,414		.0%	.0%
CDBG RLA (56)	63,834	-	2,393	2,393		.0%	.0%
CAL Home Reuse (57)	67,999	101,536	-	-		#.0%	.0%

Expenses by Fund	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		
					Dollar Change	Percent Change	Pct of Total
2006 Cal Home (58)	24,616	4,403	2,342	2,342		.0%	.0%
Begin Reuse (61)	32	-	-	-		#.0%	.0%
2009 CDBG 09STBG-6421 (63)	249,285	8,953	8,897	8,897		.0%	.0%
Home Reuse Fund (64)	15	-	-	-		#.0%	.0%
08-EDEF-5879 CDBG Grant (65)	61,243	3,857	3,867	3,867		.0%	.0%
2010 CDBG (66)	591,662	-	-	-		#.0%	.0%
2010 Cal Home (67)	335,643	-	-	-		#.0%	.0%
09 CDBG EDEF (68)	244,937	-	-	-		#.0%	.0%
2013 CDBG (69)	-	-	973,245	973,245		.0%	2.7%
Successor Agency of former RDA (83)	744,638	367,289	610,375	610,375		.0%	1.7%
Successor Housing Fund (84)	427,871	132	300	300		.0%	.0%
WPFA General Fund (90)	46,254	23,795	40,000	40,000		.0%	.1%
Total Expenses	\$20,495,946	\$19,935,672	\$30,921,437	\$36,089,304	\$5,167,867	16.7%	100.0%

Expenses by Department	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		
					Dollar Change	Percent Change	Pct of Total
City Council (105)	114,261	117,703	150,273	155,607	5,334	3.5%	.4%
City Manager (110)	365,145	418,032	406,499	460,406	53,907	13.3%	1.3%
Finance/Accounting (115)	126,598	159,453	158,779	203,535	44,756	28.2%	.6%
Budget (117)	111,537	114,656	120,599	156,432	35,833	29.7%	.4%
Human Resources/Risk Mgmt. (120)	43,583	50,291	64,938	84,366	19,428	29.9%	.2%
Planning (125)	461,518	368,294	264,186	433,213	169,027	64.0%	1.2%
Non-Departmental (130)	414,889	442,234	452,959	454,300	1,341	.3%	1.3%
Engineering (135)	165,333	223,034	211,534	1,024,907	813,373	384.5%	2.8%
Fire Services (137)	401,140	423,203	446,479	462,106	15,627	3.5%	1.3%
Sheriff (140)	3,049,958	3,104,377	3,123,486	3,226,547	103,061	3.3%	8.9%
Animal Services (145)	114,651	117,932	180,345	245,045	64,700	35.9%	.7%
Building Inspection (150)	212,107	238,821	291,166	343,434	52,268	18.0%	1.0%
Information Technology (155)	206,547	116,116	155,500	172,781	17,281	11.1%	.5%
Code Compliance (160)	151,822	130,055	238,257	311,126	72,869	30.6%	.9%
Economic Development Dept. (165)	-	361	5,800	6,200	400	6.9%	.0%
Housing & Community Programs (170)	183,780	651	-	-		#.0%	.0%
Public Works (200)	3,440,728	4,067,362	3,888,367	4,051,227	162,860	4.2%	11.2%
Capital Improvement Projects (205)	930,606	1,851,182	7,363,462	8,348,302	984,840	13.4%	23.1%
Special Funds (300)	602,039	791,202	715,236	640,172	(75,064)	-10.5%	1.8%
Enterprise (400)	6,304,556	6,421,401	10,899,931	13,525,957	2,626,026	24.1%	37.5%
Grant Funds (500)	1,876,385	388,096	1,132,966	1,132,966		.0%	3.1%
Wasco Redevelopment Agency (800)	1,172,509	367,421	610,675	610,675		.0%	1.7%
Wpfa-General Fund (900)	46,254	23,795	40,000	40,000		.0%	.1%
Total Expenses	\$20,495,946	\$19,935,672	\$30,921,437	\$36,089,304	\$5,167,867	16.7%	100.0%

Expenses by Org	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		
					Dollar Change	Percent Change	Pct of Total
City Council (01105)	114,261	117,703	150,273	155,607	5,334	3.5%	.4%
City Manager (01110)	365,145	418,032	406,499	460,406	53,907	13.3%	1.3%
Finance/Accounting (01115)	126,598	159,453	158,779	203,535	44,756	28.2%	.6%
Budget (01117)	111,537	114,656	120,599	156,432	35,833	29.7%	.4%
Human Resources/Risk Mgmt (01120)	43,583	50,291	64,938	84,366	19,428	29.9%	.2%
Planning & Community Develop (01125)	461,518	368,294	264,186	433,213	169,027	64.0%	1.2%
Non-Departmental (01130)	414,889	442,234	452,959	454,300	1,341	.3%	1.3%
Engineering (01135)	165,333	223,034	211,534	1,024,907	813,373	384.5%	2.8%
Fire Services (01137)	401,140	423,203	446,479	462,106	15,627	3.5%	1.3%
Sheriff (01140)	3,049,958	3,104,377	3,123,486	3,226,547	103,061	3.3%	8.9%
Animal Services (01145)	114,651	117,932	180,345	245,045	64,700	35.9%	.7%
Building Inspection (01150)	212,107	238,821	291,166	343,434	52,268	18.0%	1.0%
Information Technology (01155)	206,547	116,116	155,500	172,781	17,281	11.1%	.5%
Code Compliance (01160)	151,822	130,055	238,257	311,126	72,869	30.6%	.9%
Economic Development (01165)	-	361	5,800	6,200	400	6.9%	.0%
Housing & Community Programs (01170)	183,780	651	-	-		#.0%	.0%
Street (10200)	1,201,687	1,696,123	1,706,405	1,483,089	(223,316)	-13.1%	4.1%
Capital Improvement Projects (10205)	930,606	1,851,182	7,363,462	8,348,302	984,840	13.4%	23.1%
Shop Maintenance (11200)	362,690	380,340	473,804	515,065	41,261	8.7%	1.4%

Expenses by Org	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		
					Dollar Change	Percent Change	Pct of Total
Public Transit (12200)	320,800	314,995	254,947	426,666	171,719	67.4%	1.2%
TDA Street Local Fund (13200)	1,053,779	1,211,532	1,040,000	1,166,874	126,874	12.2%	3.2%
Lighting & Landscaping Maint (14200)	82,326	262,733	190,856	170,486	(20,370)	-10.7%	.5%
Emergency Response (15200)	257,422	6,678	-	-		#.0%	.0%
Facilities Maintenance (16200)	162,024	194,961	222,355	289,047	66,692	30.0%	.8%
Sewer Lift Station District (17300)	1,485	1,529	10,000	10,050	50	.5%	.0%
Gas Tax Fund (19300)	572,932	744,633	652,736	560,122	(92,614)	-14.2%	1.6%
Traffic Safety (20300)	27,622	45,040	52,500	43,500	(9,000)	-17.1%	.1%
Traffic Impact Fund (21300)	-	-	-	26,500	26,500	#.0%	.1%
Wastewater (30400)	1,794,459	1,757,657	5,203,123	2,969,357	(2,233,766)	-42.9%	8.2%
Water (31400)	2,204,238	2,246,671	2,950,286	7,287,276	4,336,990	147.0%	20.2%
Sanitation (32400)	2,224,077	2,302,533	2,663,580	3,198,354	534,774	20.1%	8.9%
CNG Station (34400)	81,782	114,540	82,942	70,970	(11,972)	-14.4%	.2%
CDBG 91-93 (40500)	-	611	561	561		.0%	.0%
Supplemental Law Enforcement (41500)	100,000	100,000	100,000	100,000		.0%	.3%
Cal Home Grant (42500)	42,080	20,081	5,528	5,528		.0%	.0%
CHFA Grant (45500)	-	47,647	-	-		#.0%	.0%
2003 CDBG (46500)	20,011	9,077	12,421	12,421		.0%	.0%
2003 Cal Home Rehabilitation (49500)	11,938	24,019	684	684		.0%	.0%
2004 CDBG (50500)	9,517	8,846	9,048	9,048		.0%	.0%
2004 Cal-Home Grant (51500)	4,570	48,711	6,566	6,566		.0%	.0%
2005 Cal Home Grant (53500)	49,003	10,355	7,414	7,414		.0%	.0%
CDBG RLA (56500)	63,834	-	2,393	2,393		.0%	.0%
Cal-home Reuse (57500)	67,999	101,536	-	-		#.0%	.0%
2006 Calhome (58500)	24,616	4,403	2,342	2,342		.0%	.0%
Begin Reuse (61500)	32	-	-	-		#.0%	.0%
2009 CDBG 09STBG-6421 (63500)	249,285	8,953	8,897	8,897		.0%	.0%
Home Reuse Fund (64500)	15	-	-	-		#.0%	.0%
08-EDEF-5879 CDBG Grant (65500)	61,243	3,857	3,867	3,867		.0%	.0%
2010 CDBG (66500)	591,662	-	-	-		#.0%	.0%
2010 Home (67500)	335,643	-	-	-		#.0%	.0%
09 CDBG EDEF (68500)	244,937	-	-	-		#.0%	.0%
2013 CDBG (69500)	-	-	973,245	973,245		.0%	2.7%
Successor Agency of Former RDA (83800)	744,638	367,289	610,375	610,375		.0%	1.7%
Successor Housing Fund (84800)	427,871	132	300	300		.0%	.0%
WPFA General Fund (90900)	46,254	23,795	40,000	40,000		.0%	.1%
Total Expenses	\$20,495,946	\$19,935,672	\$30,921,437	\$36,089,304	\$5,167,867	16.7%	100.0%

General Fund Reserve Forecast

GENERAL FUND RESERVE FORECAST FISCAL YEAR 2015-2016

Establishment of the Rainy Day Reserve

The GFOA recommends keeping no less than 15% of General Fund Operating Revenues or two months of general fund operating expenses as unreserved fund balance in the General Fund

General Fund Operating Revenue	\$ 7,401,168	15%	\$ 1,110,175
General Fund Operating Expenses	\$ 7,740,005	2 months	\$ 1,290,001 <i>Minimum Target</i>

Estimated Ending Unreserved Undesignated Fund Balance at June 30, 2015	\$ 2,652,104	
Plus Rainy Day Reserve Fund Balance	\$ 365,000	
Total Ending Fund Balance & Reserve	\$ 3,017,104	234%

Surplus/(Short) From Target \$ 1,727,103

Recommended Action: Continue Funding the Rainy Day Fund to build to adequate fund balance levels

Assuming a Balanced budget with expenses growing at 5% per year this schedule will accomplish this.

	Amount Needed	Projected Fund Balance + Reserve	Projected Min. Target	Funding Level
2014/2015	\$ -	\$ 3,017,104	\$ 1,290,001	234%
2015/2016	\$ -	\$ 3,017,104	\$ 1,354,501	223%
2016/2017	\$ -	\$ 3,017,104	\$ 1,422,226	212%
2017/2018	\$ -	\$ 3,017,104	\$ 1,493,337	202%
2018/2019	\$ -	\$ 3,017,104	\$ 1,568,004	192%

Public Safety Parcel Tax Summary

FISCAL YEAR 2015/2016 PUBLIC SAFETY PARCEL TAX

	2015-2016 Budget	Cost or Revenue Calculation
<u>POLICE EXPENDITURES</u>		
Police Department Budget (Does not Include Commander)	\$ 3,226,384	
Population (excluding prison population) ⁽¹⁾	21,271	
Cost per Resident		\$ 152
Cost per Single Family Household		\$ 585
Residents Per Single Family Household ⁽²⁾	3.86	
<u>REVENUE GENERATED</u>		
Property Tax	\$ 540,000	\$ 98
Sales Tax	\$ 1,050,000	\$ 191
Franchise Tax	\$ 165,622	\$ 30
VLF	\$ 1,836,016	\$ 333
Total Revenue Per Single Family Dwelling	\$ 3,591,638	\$ 652
2015-2016 Police Budget (Does not include Commander)	\$ 3,226,384	
2015-2016 Total General Fund Budget	\$ 7,714,634	
Police percentage of Total Budget	41.82%	
Amount Generated for Police Services		\$ 273
Police Funding Deficit per Household		\$ 313

(1) Dept of Finance - Price & Population Letter 5/2015.

(2) 2010 US Census

Transfers Summary

ORG #	ORG DESCRIPTION	TRANSFER IN	TRANSFER OUT
01100	General Fund Revenue	1,771,924	
01105	City Council		22,379
01110	City Manager		35,524
01115	Finance/Accounting	8,213	12,887
01117	Budget		10,149
01120	Human Resources/Risk Mgmt		9,529
01125	Planning & Community Develop	-	44,415
01130	Non-Departmental	-	30,000
01135	Engineering	-	34,792
01140	Sheriff	100,000	33,194
01145	Animal Services		33,086
01150	Building Inspection		32,514
01155	IT	172,781	-
01160	Code Compliance	-	18,464
01170	Housing & Comm Programs	-	-
10200	Street	1,726,996	66,618
10205	CIP	3,851,500	-
11200	SHOP	515,065	8,463
12200	Public Transit		49,006
13200	TDA Street Local Fund	-	1,166,874
14200	Lighting & Landscaping Maint		10,533
16200	Facilities Maintenance	289,207	49,896
19300	Gas Tax Fund		560,122
21300	Traffic Impact Fund		26,500
30400	Wastewater		594,748
31400	Water		4,477,565
32400	Sanitation		779,709
34400	CNG Station	30,000	508
40500	CDBG 91-93		561
41500	Supplemental Law Enforcement		100,000
42500	Cal Home Grant		5,528
45500	CHFA Grant		-
46500	2003 CDBG		12,421
49500	2003 Cal Home Rehabilitation		684
50500	2004 CDBG		9,048
51500	2004 Cal-Home Grant		6,566
53500	2005 Cal Home Grant		7,414
56500	CDBG RLA	28,975	2,393
57500	Cal-home Reuse	22,535	-
58500	2006 Calhome		2,342
61500	Begin Reuse		-
63500	2009 CDBG 09STBG-6421		8,897
64500	Home Reuse Fund		-
65500	08-EDEF-5879 CDBG Grant		3,867
66500	2010 CDBG		-
67500	2010 Home		-
68500	09 CDBG EDEF		-
83800	Successor Agency of Former RDA		250,000
84800	Successor Housing Fund		-
Grand Total		8,517,196	8,517,196

Salary Distribution Recap by Service Area

POSITION	GRADE	2013	2014	2015	2016	MIN SALARY	MAX SALARY
ACCOUNTING ASST. I	23	4.53	3.70	3.75	2.00	32,564	41,560
ACCOUNTING ASST. II	26	1.00	1.00	1.60	1.00	35,067	44,756
ACCOUNTING MANAGER	09	0.60	0.60		0.60	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.60			
ADMINISTRATIVE ASSISTANT I	29	0.50	0.50	0.50	2.80	37,764	48,198
ASSISTANT CITY MANAGER	CONTRACT	0.80					
AUTOCAD TECHNICIAN	38	1.00	1.00	1.00	1.00	47,162	60,192
CHIEF BUILDING INSPECTOR	09	1.00	1.00	1.00	1.00	66,608	85,258
CLERK	23				0.45	32,564	41,560
CODE COMPLIANCE OFFICER	40			0.75			
DEP. PUBLIC WORK DIRECTOR	CONTRACT	1.00	1.00	1.00	1.00		
FINANCE DIRECTOR	CONTRACT		0.15	0.15	0.15		
GRANT ADMINISTRATOR	47	1.00	0.80	1.00	0.80	58,899	75,171
HOUS. & COMM. PROG. SUPERVIS	44	1.30					
OPER. IN TRAINING	35	1.00	3.00	2.00			
PAYROLL SPECIALIST	28	1.00	1.00	1.00	1.40	36,843	47,022
PLANNING ASSISTANT	41	1.00	1.00	1.00	1.00	50,789	64,821
PLANNING DIR	CONTRACT	0.90	0.90	0.90	0.90		
PUBLIC WORKS DIRECTOR	CONTRACT		0.80	0.80	0.78		
SANITATION SUPERVISOR	37	1.00	1.00	1.00	1.00	46,012	58,724
SANITATION WORKER I	29	5.00	4.00	4.00	5.00	37,764	48,198
SANITATION WORKER II	31	5.00	5.00	5.00	3.00	39,676	50,637
SENIOR PLANNER	06		0.50	0.50	0.50	61,857	79,191
STREET MAINT. TECHNICIAN I	26	6.00	6.00	6.00	6.00	35,067	44,756
STREET MAINT. TECHNICIAN II	28	3.00	2.00	2.00	3.00	36,843	47,022
STREET SWEEPER	27	1.00	1.00	1.00	1.00	35,944	45,875
STREETS SUPERVISOR	50	1.00	1.00	1.00	1.00	63,428	80,952
UTILITY TECHNICIAN	23				1.00	35,067	44,756
WASTE WATER OPERATOR I	30	1.00	3.00	2.00	0.00	38,708	49,402
WASTE WATER OPERATOR II	34	2.00		1.00	2.00	42,727	54,531
WASTE WATER OPERATOR III	38				1.00	47,162	60,192
WASTE WATER SUPERVISOR	09	1.00	1.00	1.00	1.00	66,608	85,258
WATER OPERATOR II	34	1.00			1.00	42,727	54,531
WATER OPERATOR III	38	1.00	1.00	1.00	2.00	47,162	60,192
WATER SUPERINTENDENT	09	1.00	1.00	1.00	1.00	66,608	85,258
WATER SUPERVISOR	50				1.00	63,428	80,952
COMMUNITY DEVELOPMENT		45.63	42.95	43.55	45.38		
ANIMAL CONTROL OFFICER	25	1.00	1.00	1.00	2.00	34,212	43,665
TRANSIT BUS DRIVER	25	2.00	2.00	2.00	2.00	34,212	43,665
COMMUNITY SERVICE		3.00	3.00	3.00	4.00		
CODE COMPLIANCE OFFICER	40	1.00	1.00	1.25	2.50	49,550	63,239
PLANNING DIR	CONTRACT	0.10	0.10	0.10	0.10		
PUBLIC SAFETY		1.10	1.10	1.35	2.60		
ACCOUNTING ASST. I	23		0.30	1.25			

POSITION	GRADE	2013	2014	2015	2016	MIN SALARY	MAX SALARY
ACCOUNTING ASST. II	26			0.40			
ACCOUNTING MANAGER	09	0.40	0.40		0.40	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.40			
ADMINISTRATIVE ASSISTANT I	29				0.20	37,764	48,198
ASSISTANT CITY MANAGER	CONTRACT	0.20					
CITY MANAGER	CONTRACT	1.00	1.00	1.00	1.00		
CLERK	23				0.55	32,564	41,560
EXECUTIVE ASSISTANT	33	1.00	1.05	1.00	1.00	41,684	53,201
FACILITIES MAINT. TECH	29	1.00	1.00	1.00	1.00	37,764	48,198
FINANCE DIRECTOR	CONTRACT	1.00	0.85	0.85	0.85		
GRANT ADMINISTRATOR	47		0.20		0.20	58,899	75,171
MECHANIC I	26	1.00	1.00	1.00	1.00	35,067	44,756
PAYROLL SPECIALIST	28				0.60	36,843	47,022
PUBLIC WORKS DIRECTOR	CONTRACT		0.10	0.10	0.22		
SHOP SUPERVISOR	32	1.00	1.00	1.00	1.00	40,668	51,904
SUPPORT SERVICES		6.60	6.90	8.00	8.02		
GRAND TOTAL		56.33	53.95	55.90	60.00		

Revenues

Revenue Description from League of California Cities

Property Tax

Description: An ad valorem tax imposed on real property (land and permanently attached improvements) and tangible personal property (movable property).

Authority: California Constitution Article XIII and XIII A; Revenue and Tax Code 5§ 95, 97.

Administering Agencies: County assessor (assessment of property); County Tax Collector (collection); county auditor (distribution); state Board of Equalization (assessment procedures and assessment of the state roll); California State Controller (apportionment procedures).

General/Special Tax and Use of Revenues: Ad valorem property taxes are general taxes. Revenues from rates imposed for general obligation bond indebtedness may only be used for acquisition or improvement of real property.

Parcel taxes are not ad valorem property taxes. *Parcel taxes* are discussed in a subsequent subsection of Section 2.

The property tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (movable property) located within the state. The California property tax is ad valorem, based on the value of property rather than on a fixed amount or benefit to the property or persons. Intangible assets and rights are not subject to taxation except to the extent that they are necessary to put real property interests to beneficial or productive use.

Proposition 13 (Article XIII A of the California Constitution) limits the real property tax rate to 1 percent of a property's assessed value, plus rates previously imposed to fund indebtedness approved by the voters. Article XIII A also prohibits the enactment of any additional ad valorem property tax, transaction tax or sales tax on the sale of real property. In November 1986, California voters approved Proposition 46, restoring to local governments the ability to issue general obligation bonded debt backed by an increase in the ad valorem property tax rate. General obligation bond measures require two-thirds supermajority voter approval.

The amount of the tax is based on an annually determined assessed valuation. The property tax is paid to the county tax collector and allocated to local taxing agencies — cities, counties, special districts and school districts — pursuant to a statutory allocation formula.

The property tax is guaranteed by placing a lien on the real property. For this reason, types of properties are distinguished as secured or unsecured.

Secured Property: Secured property includes real property and personal property located upon that property of the same owner. Personal property not located upon the real property of the same owner may additionally be classified as secured if: 1) it is located in the same county; and 2) the taxpayer certifies the real property is sufficient to secure the payment of the tax. Secured roll taxes are paid in two installments, due on December 10 and April 10.

Unsecured Property: Unsecured property is taxable property for which the value of the lien is not sufficient to assure payment of the tax. Because the tax is not secured by real property (such as land) the tax is called "unsecured." Tax on unsecured property is subject to the same rate applied to secured property in the previous year. Unsecured roll taxes are due on August 31. Unsecured property taxes are a lien against the individual not against real property. Items assessed and collected on the unsecured roll include: boats and jet skis, airplanes, improvements on the real estate of others, business property, most possessor interests, escape and supplemental assessments against former owner of real property and some fixtures (page 15).

Transactions and Use Tax

Description: A tax imposed on the total retail price of any tangible personal property and the use or storage of such property when sales tax is not paid.

Authority: California Constitution Article XIII §25.5(a)(6); Revenue and Tax Code §7251 et seq.

Administering Agency: BOE (collection and allocation).

General/Special Tax and Use of Revenues: Locally enacted transactions and use taxes may be levied as general taxes (unrestricted) or special taxes (restricted for a specified use).

Local Transactions and Use Tax rates are added on and administered in tandem with the sales and use tax. The sales and use tax is discussed in the previous subsection.

California's Transactions and Use Tax Law was adopted in 1969 authorizing the adoption of local add-on rates to the combined state and local sales tax rate. Over the years the law was amended to provide specific authorizations for various particular cities, counties, special districts and countywide authorities. Prior to 2003, the most common transactions and use tax measures were those for a specific countywide need, most commonly transportation. But since a 2003 change in the law, add-on taxes by cities and some counties for general purposes have become more frequent.

III "Transactions and Use Tax" Versus "Sales and Use Tax"

Under California law, transactions and use taxes may be approved locally and added to the combined state and local sales and use tax rate. Transactions and use taxes generally apply to merchandise that is delivered in a jurisdiction that imposes such a tax. In practice the tax application and allocation for most retail sales will not differ from the sales and use tax. But there are some differences. Where the Bradley Burns Sales and Use Tax is generally allocated to the jurisdiction where the sale is negotiated or order taken (the "origin"), the transactions and use tax is allocated to the district where the goods are delivered or placed into use (the "destination").

- For "walk-in" retail stores, BOE generally assumes that the merchandise will be used within the district where the store is located, unless the retailer is asked to ship the merchandise outside the district as part of the sale.
- Sellers or lessors of vehicles, vessels or licensed aircraft are required to collect the transactions tax (if any), for the district where the conveyance is to be registered. Residents cannot escape the tax by purchasing from a dealer outside the city as dealers statewide are required to collect any transactions tax for the jurisdiction where the conveyance is registered (page 33).

Business License Tax

Description: Tax on businesses for the privilege of conducting business within the city. Counties may impose in unincorporated areas.

Authority: Charter cities: California Constitution Article XI §5. General law cities: Government Code, §37101 (revenue purpose), Business and Professional Code §16000 et seq. (regulatory purpose).
Counties: Revenue and Tax Code, §7284 et seq. (revenue and regulation)

Administering Agency: City or county.

General/Special Tax and Use of Revenues: Business license taxes may be imposed as general taxes or special taxes. When imposed for regulatory purposes they may be imposed as regulatory fees with the revenues limited to covering the cost of the regulatory program.

Overview

The business license tax is an excise tax imposed on persons or entities for the privilege of conducting business within the city. California state law prohibits cities from levying an income tax, but does not "prohibit the levy or collection of any otherwise authorized license tax upon a business measured by or according to gross receipts."⁴⁴ The tax is most commonly based on gross receipts or levied at a flat rate, but is sometimes based on the quantity

of goods produced, number of employees, number of vehicles, square footage of the business or some combination of factors. Rates are set at each city's discretion but may not be discriminatory or confiscatory. Cities may impose this levy as a tax for revenue-raising purposes or as a fee for regulatory purposes. However, when imposed as a regulatory fee, the revenues are limited to covering the cost of the regulatory program.

Apportionment for Businesses in Multiple Jurisdictions

A city may tax a business which does business both inside and outside the city's jurisdictional boundaries only if the business license tax fairly reflects that proportion of activity carried on within the city and only if the business has a substantial presence within the city's borders. Apportionment is required by the California Constitution's provisions forbidding extraterritorial application of laws and guaranteeing equal protection and by comparable provisions of the federal Constitution. The apportionment must be based on a measure that fairly reflects that proportion of the taxed activity which is actually carried on within the taxing jurisdiction. A taxpayer who contends a city's business license tax improperly taxes significant extraterritorial values bears the burden of proof.

Exemptions

State law prohibits the imposition of a business license tax or regulatory fee, whether a flat rate or based on income or gross receipts, on any clergy or religious organization that has been granted a 501(c)3 federal income tax exemption. No business license tax or fee may be imposed on any insurance company nor any bank or financial corporation which is subject to the state bank and finance corporation tax.

State law prohibits the imposition of regulatory business licenses and fees on certain organizations including nonprofit organizations, café musicians and solicitation of donations by federally chartered veterans' organizations specified in Title 36 of the United States Code.⁴⁹ A city or county may impose a business license tax upon a nonprofit organization i.e. for the purpose of revenue raising if the tax is not measured by the organization's income or gross receipts.

Additional exemptions vary but typically include: agriculture, youth and senior part-time occupations, veterans, public utilities and highway carriers regulated by California Public Utilities Code (page 38).

Utility User Tax

Description: Tax imposed on use of utility services. Counties may impose in unincorporated areas.

Authority: Charter cities: California Constitution Article XI §5 General law cities: Government Code §37100.5

Counties: Revenue and Tax Code, §7284.2

Administering Agency: Levied by the city or county and collected by the utility as part of its regular billing procedure and then remitted to the city or county

General/Special Tax and Use of Revenues: Utility User Taxes may be imposed as general taxes or special taxes. Nearly all utility user taxes have been imposed as general taxes

Overview

The Utility User Tax (UUT) may be imposed by a city on the consumption of utility services, including (but not limited to) electricity, gas, water, sewer, telephone (including cell phone and long distance), sanitation and cable television." A county may levy a UUT on the consumption of electricity, gas, water, sewer, telephone, telegraph and cable television services in the unincorporated area.

The rate of the tax and the use of its revenues are determined by the local agency. The tax is levied by the city or county on the consumer of the utility services, collected by the utility as a part of its regular billing procedure, and then remitted to the city or county.

Most of the cities and counties with UUTs adopted the taxes prior to 1986 by vote of the city council (or in the case of a county UUT, the county board of supervisors). Any increase or extension of a local tax now requires voter approval. Currently, all city UUT levies in California are general taxes. Statewide, city and county utility user taxes generate nearly \$2 billion per year (page 42).

Transient Occupancy Tax

Description: General tax imposed on occupants for privilege of occupying room(s) in hotel, motel, inn, etc. Counties may impose in unincorporated areas

Authority: Revenue and Tax Code, §57280 and 7281.

Administering Agency: Collected by operators of hotels/motels or their agents and remitted to the city or county.

General/Special Tax and Use of Revenues: Transient occupancy taxes may be imposed as general taxes or special taxes. Nearly all transient occupancy taxes have been imposed as general taxes.

Overview

Cities may impose the transient occupancy tax (TOT) on persons staying 30 days or less in a hotel, inn, motel, tourist home, nonmembership campground or other lodging facility. Cities may also levy a tax on the privilege of renting a mobile home located outside a mobile home park, unless such occupancy is for more than 30 days or unless the tenant is an employee of the owner. Under certain conditions, a redevelopment agency may impose the tax. Rates are set at a city's discretion and may include a specific amount as well as a percentage (page 48).

Licenses and Permits

Description: A license or permit is issued to regulate activities or allow the use of public property. Typically a fee is charged for a license or permit. Sometimes the fee for use of public property or facilities takes the form of rent. A license or permit issued for revenue generation purposes beyond the limitations of a regulatory fee or public property rent is a tax.

Regarding Regulatory Fees, see Chapter 4, Section 4.04 Regarding Rents, Royalties and Concessions, see Section 5.06 of this chapter.

Regarding Business License Taxes, see Chapter 2, Section 2.04.

Authority: California Constitution Article XI, §7 grants counties and cities the authority to make and enforce all local, police, sanitary, and other ordinances and regulations not in conflict with general laws. This "police power" carries with it the authority to impose fees to pay for the regulatory activity State statutes authorize and limit various particular areas of regulation.

Use of Revenue: Fee revenue charged to regulate activities is limited to administering the regulatory program. Fee revenue charged for use of public property is not.

Administering Agency: City, county or other public agency.

Regulatory Licenses and Permits. Cities and counties regulate various activities and may charge fees to cover the costs of issuing license and permits, performing investigations, inspections, and audits, and the administrative enforcement and adjudication of the license or permit. If the amount of the fee is in excess of these costs, then the "fee" is a "special tax" which requires two-thirds voter approval.²² Fees in this category include building permit fees, fire inspection fees, assessments to recover the cost of weed abatement services provided to property owners who fail to comply with a weed abatement requirement, alarm permit fees, and sales tax audit fees. For more on regulatory fees, see Chapter 4, Section 4.04.

Public Property or Facility Licenses and Permits. Some licenses and permits may also be charged as permission and rent of a use of public facility or property. In this context, the charge is a "rent" and may be assessed at market rate irrespective of cost. For more on rents, royalties and concessions, see Section 5.06 of this chapter.

Business License Taxes. A license issued for revenue generation purposes beyond the limitations of a regulatory fee or public property rent is a license tax. For more information regarding business license taxes, see Chapter 2, Section 2.04 (page 106)

Fines, Forfeitures and Penalties

Description: Revenues received and/or bail monies forfeited upon conviction of a misdemeanor or municipal infraction.

Authority: Penal Code, §1463 (distribution of revenues); Government Code §36900 (civil penalties for local ordinances). Proposition 26 (2010) which defines "taxes" stipulates that a "*charge imposed for entrance to or use of local government property or the purchase rental or lease of local government property*" is not a tax.

Administering Agency: City, county or other law enforcement agency.

Use of Revenues: Most revenue from fines and forfeitures may be expended for any legal municipal service. However, certain limitations may apply to vehicle code violations. California Constitution Article xiiiC §1(e)(4).

Fines paid and bail moneys forfeited following conviction of a misdemeanor or infraction committed within city boundaries are allocated to the state, county and city in which the offense occurred according to various state laws depending on the nature of the offense. (Penal Code sections 1463, 1463.001, 1463.002.) Parking fine revenues are allocated according to California Vehicle Code §40200.3. A city establishes the bail amount for violations of its municipal code.

Fines

The amount paid by a defendant includes the fine, and various penalties and assessments, and may include restitution. These "add-ons" are changed by the Legislature frequently and may exceed the amount of the fine. Unless modified by a judge (often pursuant to a plea agreement), the base fine is derived from the Uniform Bail and Penalty Schedule as adopted by the Judicial Council (infractions), or county judges (misdemeanors and felonies). Judicial Council Bail and Penalty Schedules are available online at www.courtinfo.ca.gov/reference/documents/2007_jcbail.pdf

Motor Vehicle License Fee (Motor Vehicle In-Lieu Tax)

Description: Based on the market value of a vehicle, VLF is a state imposed tax for the privilege of operating the vehicle on public streets.

Authority: California Constitution Article XI §15; Revenue and Tax Code, §10751 and §11005.

Administering Agency: Collected by Department of Motor Vehicles (DMV) and disbursed by the California State Controller's Office. Delinquencies collected by the Franchise Tax Board.

Use of Revenues: Originally, VLF revenue was unrestricted as to use. However, most VLF revenue is now dedicated to certain state-to-county realigned health and welfare and public safety programs.

Property tax in lieu of VLF revenues are property taxes, not VLF revenues. They are discussed in Section 2.01.

The vehicle license fee (VLF), also called the "motor vehicle in-lieu tax," is a tax on the ownership of a registered vehicle in place of taxing vehicles as personal property. The VLF is paid annually upon vehicle registration in addition to other fees, such as the vehicle registration fee, air quality fees and commercial vehicle weight fees all of which fund specific state programs. The VLF funds city and county services.

Prior to 1935, motor vehicles in California were subject to the property tax, which was administered by counties and allocated among local governments. But the state Legislature decided that a state-wide uniform system of vehicle taxation would be simpler and more efficient. The VLF is applied based on the current value of a vehicle as estimated by a depreciation schedule set in state law.

Exempt Vehicles

Vehicles required to register but that are exempt from the VLF include government-owned, diplomatic, civil air patrol, farm vehicles, privately owned school buses and vehicles owned by blind or amputee veterans. Various classes of specialized vehicles are exempt from vehicle registration and the VLF but are instead subject to the property tax. These include farm trailers, privately-owned firefighting vehicles and forklifts.

Vehicle Registration Fees

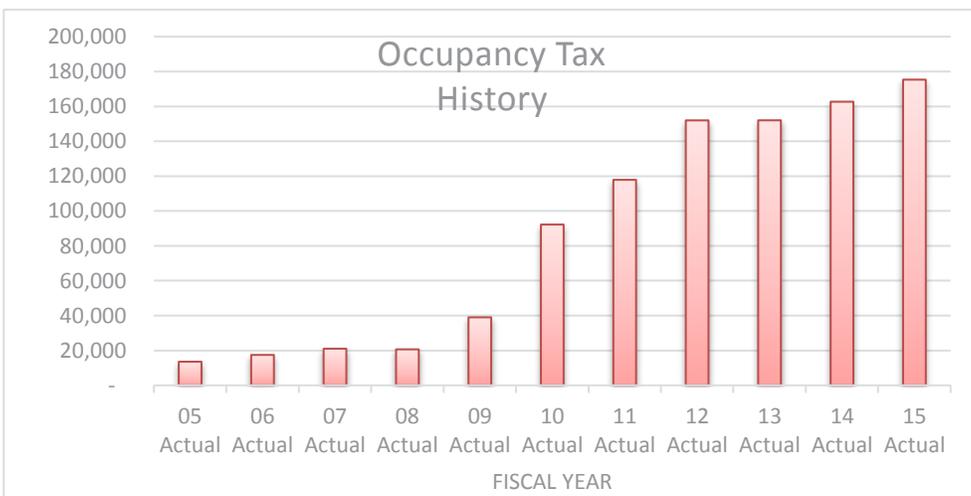
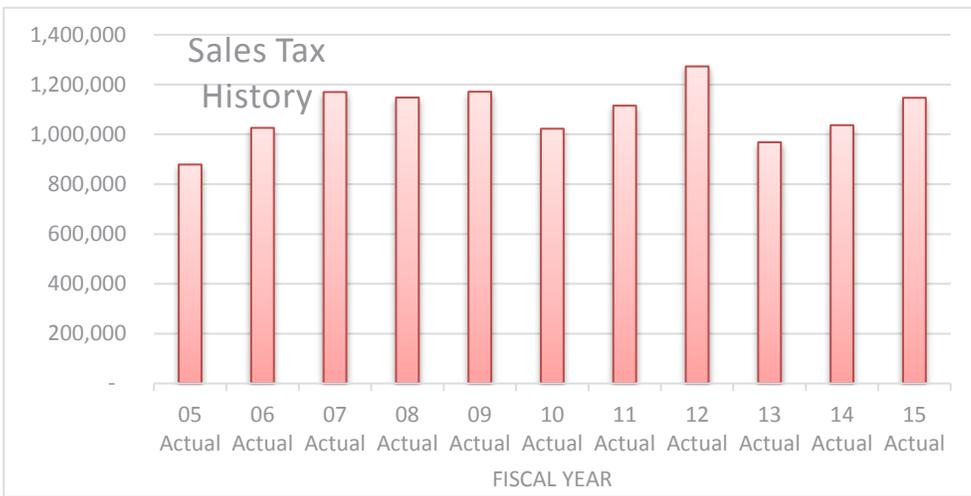
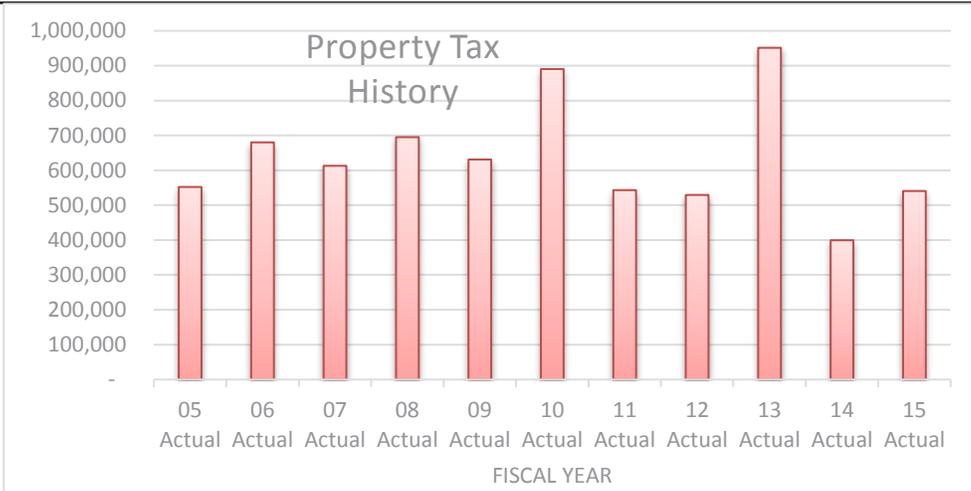
In addition to the VLF, the state imposes a variety of regulatory fees to support various state programs and services including state highways, the DMV, air quality and the California Highway Patrol. In fact, less than one third of the fees and taxes paid with annual vehicle registration are allocated to cities and counties through the VLF.

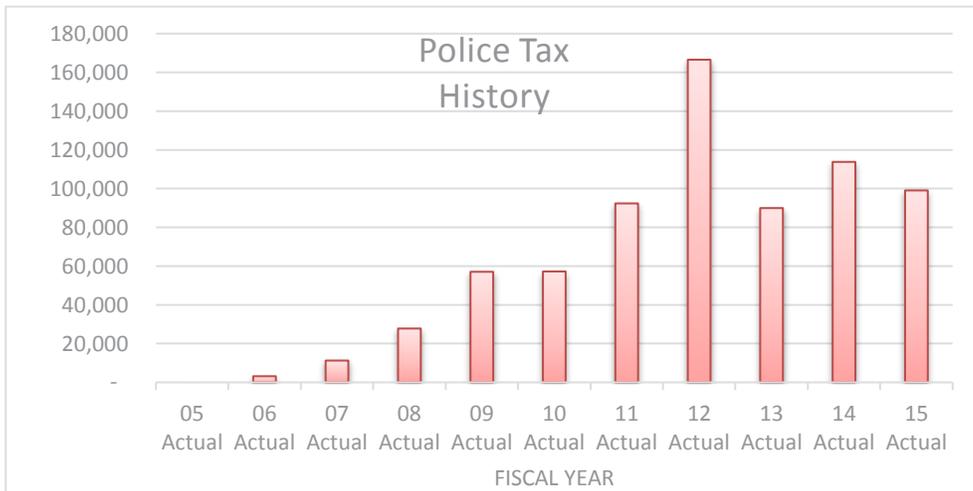
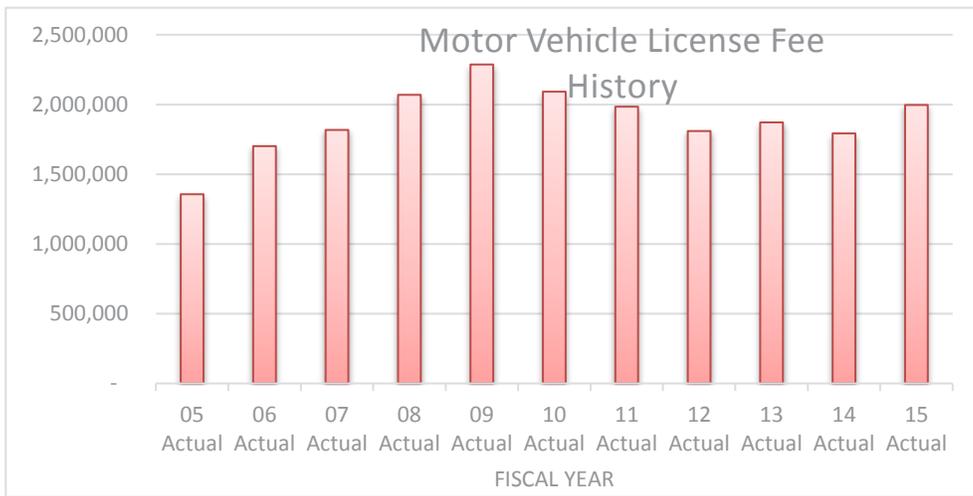
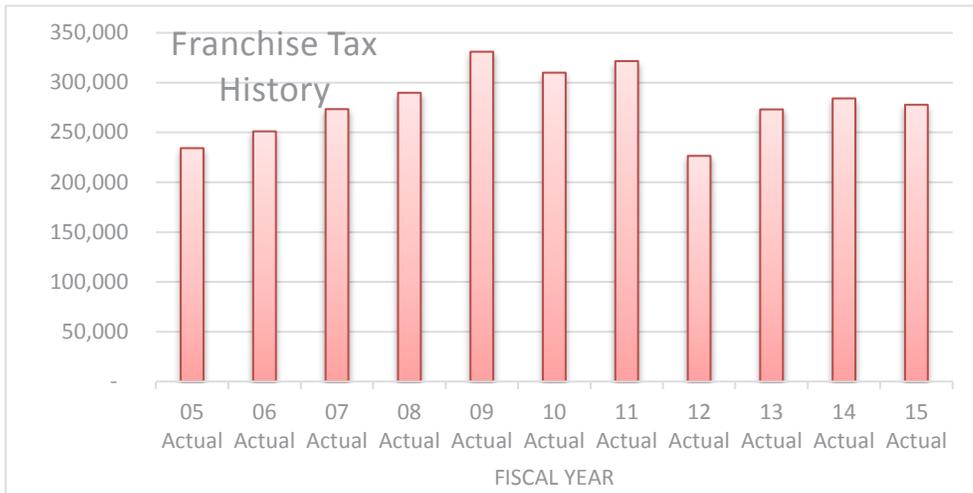
Constitutional Protection

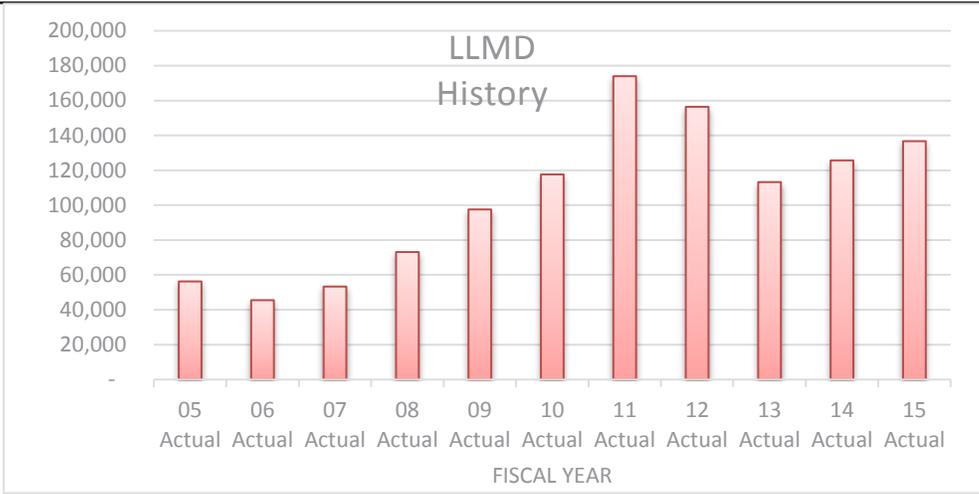
Proposition 47 of 1986 requires that the VLF be allocated to cities and counties.' However since 1986, the Legislature has twice redirected the VLF to fund certain programs realigned from the state to counties. In 1991, as a part of a realignment of various mental health, health, and social services programs from the state to counties, the Legislature altered the motor vehicle depreciation rules so as to generate more tax revenue and effectively allocated the additional funds to counties to fund realigned programs. Then, in 2011, most of the remaining VLF was redirected to fund realigned public safety programs.



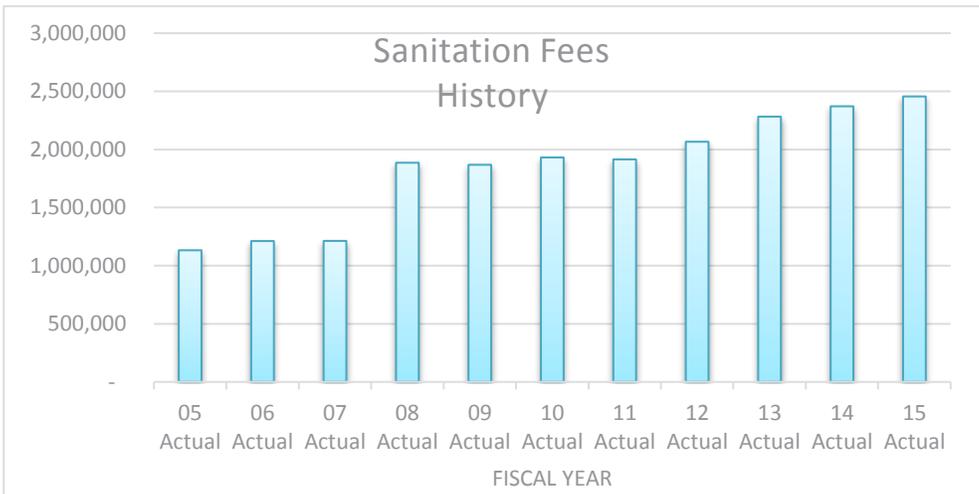
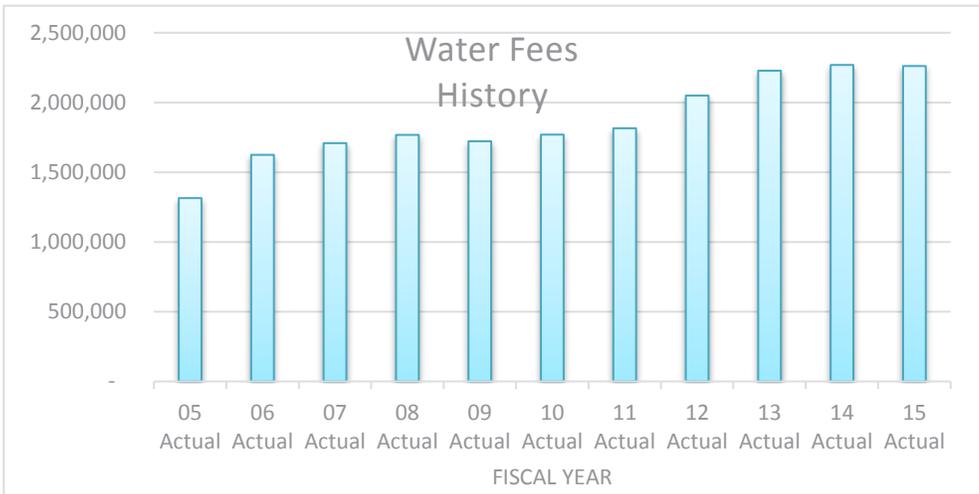
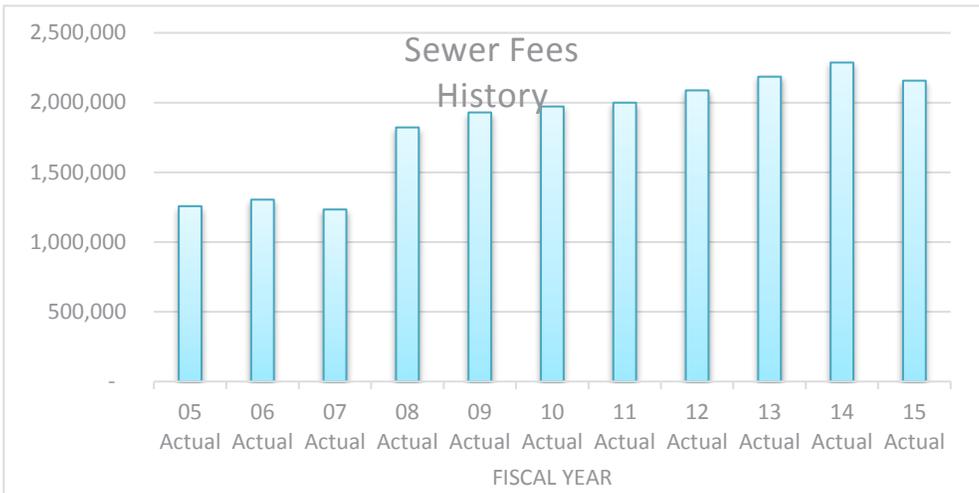
Historical Trends of Governmental Revenues







Historical Trends of Enterprise Revenues



Revenues Excluding Transfers

Budget by Fund	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
General Fund (1)	4,815,282	4,540,354	4,368,800	5,348,250	979,450	22.4%	43.1%
Street Fund (10)	673,053	1,197,151	2,970,970	5,145,707	2,174,737	73.2%	41.5%
TDA Street Local Fund (13)	1,101,711	1,160,819	1,040,000	1,166,874	126,874	12.2%	9.4%
Lighting & Landscaping (14)	113,829	126,185	116,700	116,200	(500)	-4%	.9%
Emergency Response (15)	256,515	12,468	-	-		#.0%	.0%
Sewer Lift Station District (17)	10,001	10,045	10,000	9,700	(300)	-3.0%	.1%
Gas Tax Fund (19)	572,932	744,634	652,736	560,122	(92,614)	-14.2%	4.5%
Traffic Safety (20)	28,593	24,023	27,500	27,500		.0%	.2%
Traffic Impact Fund (21)	181,801	57,471	25,500	26,500	1,000	3.9%	.2%
Total Governmental Funds	\$7,753,717	\$7,873,150	\$9,212,206	\$12,400,853	\$3,188,647	34.6%	100.0%
Shop Maintenance (11)	43	238	-	-		#.0%	NaN
Total Internal Service Funds	\$43	\$238	\$0	\$0	\$0	#Error	NaN
Public Transit (12)	229,765	297,727	254,408	429,101	174,693	68.7%	4.1%
Wastewater (30)	2,757,482	2,583,758	2,188,090	2,542,386	354,296	16.2%	24.3%
Water (31)	2,822,265	10,588,536	2,470,800	4,219,176	1,748,376	70.8%	40.4%
Sanitation (32)	2,571,877	2,648,558	2,725,000	3,201,367	476,367	17.5%	30.6%
CNG Station (34)	55,253	69,015	55,000	55,000		.0%	.5%
Total Enterprise Funds	\$8,436,642	\$16,187,594	\$7,693,298	\$10,447,030	\$2,753,732	35.8%	100.0%
Community Development Block (40)	1,490	611	561	561		.0%	.0%
Supplemental Law Enforcement (41)	100,000	100,000	100,000	100,000		.0%	8.7%
Cal Home Grant (42)	42,079	19,908	5,528	5,528		.0%	.5%
CHFA Grant (45)	15,749	12,694	-	-		#.0%	.0%
2003 CDBG (46)	20,010	9,078	12,421	12,421		.0%	1.1%
2003 Cal Home Rehabilitation (49)	11,939	24,011	3,224	3,224		.0%	.3%
2004 Community Dev. Block (50)	7,017	8,845	9,048	9,048		.0%	.8%
2004 Cal Home (51)	4,569	48,711	6,566	6,566		.0%	.6%
Miscellaneous Grants (52)	85	-	-	-		#.0%	.0%
2005 Cal Home (53)	49,003	10,355	7,414	7,414		.0%	.6%
CDBG RLA (56)	11,160	12,668	14,077	14,077		.0%	1.2%
CAL Home Reuse (57)	752	3,255	4,320	4,320		.0%	.4%
2006 Cal Home (58)	24,616	4,417	2,342	2,342		.0%	.2%
2007 Home Grant (60)	-	-	-	-		#.0%	.0%
Begin Reuse (61)	32	-	-	-		#.0%	.0%
2009 CDBG 09STBG-6421 (63)	250,871	8,953	8,897	8,897		.0%	.8%
Home Reuse Fund (64)	15	-	-	-		#.0%	.0%
08-EDEF-5879 CDBG Grant (65)	61,243	3,856	3,867	3,867		.0%	.3%
2010 CDBG (66)	283,362	308,300	-	-		#.0%	.0%
2010 Cal Home (67)	335,643	200	-	-		#.0%	.0%
09 CDBG EDEF (68)	244,937	-	-	-		#.0%	.0%
2013 CDBG (69)	-	-	973,245	973,245		.0%	84.5%
Total Grants	\$1,464,572	\$575,862	\$1,151,510	\$1,151,510	\$0	.0%	100.0%
Successor Agency of former RDA (83)	325,225	846,288	610,375	610,375		.0%	99.6%
Successor Housing Fund (84)	19,659	1,824	1,825	1,825		.0%	.3%
WPFA General Fund (90)	38,322	38,405	40,000	346	(39,654)	-99.1%	.1%
Total Fiduciary	\$383,206	\$886,517	\$652,200	\$612,546	(\$39,654)	-6.1%	100.0%
Total Current Revenue	\$18,038,180	\$25,523,361	\$18,709,214	\$24,611,939	\$5,902,725	31.5%	100.0%

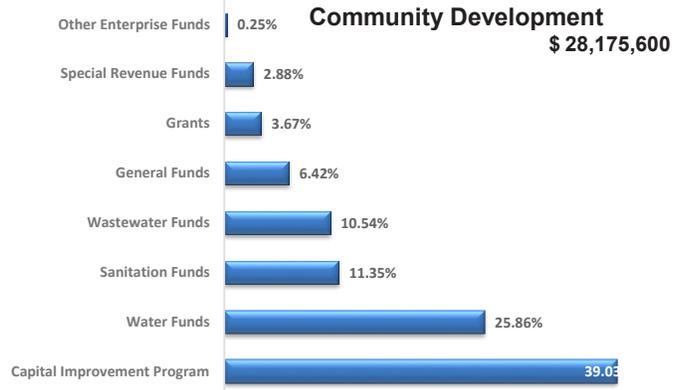
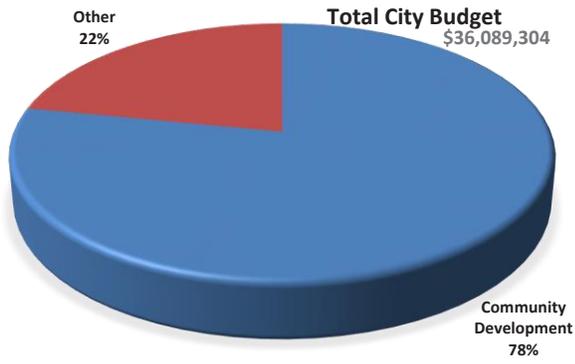
Budget by Category	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Taxes	6,428,545	6,676,683	6,184,611	6,430,609	245,998	4.0%	26.1%
Licenses and Permits	216,023	237,814	241,500	226,919	(14,581)	-6.0%	.9%
Interest	73,448	88,069	34,733	45,333	10,600	30.5%	.2%
Charges for Services	7,594,184	7,853,484	7,789,134	10,319,112	2,529,978	32.5%	41.9%
Miscellaneous	36,326	8,096,111	36,500	36,500		.0%	.1%
Rental Income	94,090	97,795	97,990	97,990		.0%	.4%
Fines and Forfeiture	78,687	82,338	67,000	67,000		.0%	.3%
Grants and Donations	2,214,570	1,532,037	4,048,623	6,949,353	2,900,730	71.6%	28.2%
Systems Development	398,156	359,683	80,123	310,123	230,000	287.1%	1.3%
Intergovernmental	712,008	434,323	100,000	100,000		.0%	.4%
Transfers	-	-	-	-		#.0%	.0%
Franchise Fees	192,143	65,024	29,000	29,000		.0%	.1%
Total Current Revenue	\$18,038,180	\$25,523,361	\$18,709,214	\$24,611,939	\$5,902,725	31.5%	100.0%

Budget by Category/Object	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		
					Dollar Change	Percent Change	Pct of Total
30010 Property Taxes	938,282	376,972	550,000	530,000	(20,000)	-3.6%	8.2%
30020 Property Transfer Tax	13,041	22,445	10,000	10,000		.0%	.2%
30050 Sales Tax	968,241	1,036,893	930,000	1,050,000	120,000	12.9%	16.3%
30060 Occupancy Tax	152,015	162,684	165,000	165,622	622	.4%	2.6%
30070 Franchise Tax	273,097	284,147	270,000	290,000	20,000	7.4%	4.5%
30120 Motor Vehicle License Fee	1,871,439	1,792,520	1,745,000	1,836,016	91,016	5.2%	28.6%
30475 Policing Tax #05-01fund-20668	39,064	62,091	35,000	35,000		.0%	.5%
30476 Policing Tax #06-01 Fund-20771	50,890	51,709	50,000	51,000	1,000	2.0%	.8%
30710 Gas Tax 2105	113,351	169,466	123,855	149,452	25,597	20.7%	2.3%
30720 Gas Tax 2106	49,274	47,571	101,188	81,852	(19,336)	-19.1%	1.3%
30730 Gas Tax 2107	179,772	180,318	152,185	204,329	52,144	34.3%	3.2%
30740 Gas Tax 2107.5	6,000	6,000	6,000	6,000		.0%	.1%
30765 Gas Tax 2103	224,210	341,279	269,508	118,489	(151,019)	-56.0%	1.8%
30910 State Allocation	1,101,706	1,160,819	1,040,000	1,166,874	126,874	12.2%	18.1%
30920 Tax Increment (20654)	325,225	846,288	610,375	610,375		.0%	9.5%
31010 LLMD # 1 (20653)	25,710	27,286	26,500	26,500		.0%	.4%
31020 LLMD 01-01 (20666)	11,886	11,549	12,500	11,500	(1,000)	-8.0%	.2%
31030 LLMD 01-02 (20667)	31,921	30,906	32,500	31,900	(600)	-1.8%	.5%
31040 LLMD 06-01	43,717	55,949	45,000	46,000	1,000	2.2%	.7%
31050 Sewer Lift Dist 08-01 (20673)	9,704	9,791	10,000	9,700	(300)	-3.0%	.2%
Total Taxes	\$6,428,545	\$6,676,683	\$6,184,611	\$6,430,609	\$245,998	4.0%	100.0%
30080 Business License	77,517	91,702	85,000	90,419	5,419	6.4%	39.8%
30310 Encroachment Permits	2,028	1,105	1,500	1,500		.0%	.7%
30520 Animal License	4,585	2,770	4,000	3,500	(500)	-12.5%	1.5%
30630 Building Permits	129,993	140,769	150,000	130,000	(20,000)	-13.3%	57.3%
30745 Oversize Load Permits	1,900	1,468	1,000	1,500	500	50.0%	.7%
Total Licenses and Permits	\$216,023	\$237,814	\$241,500	\$226,919	(\$14,581)	-6.0%	100.0%
30430 Court Fines	4,549	6,536	5,000	5,000		.0%	7.5%
30440 DUI Fees	6,080	7,042	5,000	5,000		.0%	7.5%
30450 Parking Citation	12,247	12,135	10,000	10,000		.0%	14.9%
30480 Code Violations Revenue	10,330	23,385	15,000	15,000		.0%	22.4%
30485 Weed Abatement Revenue	17,192	9,142	5,000	5,000		.0%	7.5%
30535 Animal Citations	250	500	-	-		#.0%	.0%
31110 Vehicle Fines Traffic Safety	28,039	23,598	27,000	27,000		.0%	40.3%
Total Fines and Forfeiture	\$78,687	\$82,338	\$67,000	\$67,000	\$0	.0%	100.0%
300105 Loan Paymentt Late Fees	130	125	-	-		#.0%	.0%
30100 Refunds/Mandates	6,994	10,367	5,000	7,000	2,000	40.0%	.1%
30140 Landfill Admin Fees	9,000	7,950	8,500	8,000	(500)	-5.9%	.1%
30210 Planning Fees	16,890	63,342	25,000	25,000		.0%	.2%
30215 General Plan Maint. Fee	11,344	4,634	8,000	8,000		.0%	.1%
30216 Planning Imaging Fee	103	5	250	50	(200)	-80.0%	.0%
30219 File Maint. Fees	-	-	250	50	(200)	-80.0%	.0%
30220 Plan Review	10,467	30,179	10,508	15,000	4,492	42.7%	.1%
30221 Training & Education Fee	-	3,700	500	4,500	4,000	800.0%	.0%
30320 Engineering Final Map Fees	2,500	-	-	-		#.0%	.0%
30330 Grading Plan Check Fee	(905)	1,000	10,000	10,000		.0%	.1%
30340 Engineering Improve Plan Check	2,999	1,513	15,000	1,571,081	1,556,081	10373.9%	15.2%
30350 PW Improve Inspection	13,574	5,355	40,000	40,000		.0%	.4%
30365 Parcel Maps & PM Waivers Lia	(1,943)	-	5,000	5,000		.0%	.0%
30375 Project Engineering Prelim	-	-	35,000	336,351	301,351	861.0%	3.3%
30376 Const. Mgmt Projects	-	-	85,000	514,527	429,527	505.3%	5.0%
30410 Stored Vehicles	15,200	11,500	10,000	12,000	2,000	20.0%	.1%
30420 Fingerprinting Fees	2,394	1,188	1,000	1,300	300	30.0%	.0%
30470 Public Safety	7,472	7,959	7,000	7,500	500	7.1%	.1%
30510 Feline Disposal	25	-	-	-		#.0%	.0%
30530 Animal Shelter	18,991	6,716	6,000	6,500	500	8.3%	.1%
30540 Animal Shots	1,929	750	500	700	200	40.0%	.0%
30610 School Fee Admin	3,801	4,674	5,000	4,500	(500)	-10.0%	.0%
30620 Home Rehab Inspect Fees	-	-	-	35,000	35,000	#.0%	.3%
30640 Administration Fee	38,387	38,951	40,250	1,019	(39,231)	-97.5%	.0%
30760 State Hwy Sweeping	9,372	4,193	-	-		#.0%	.0%
30770 Storm Drain	124	-	5,000	5,000		.0%	.0%
30810 STAF Funds	140,872	131,447	128,000	146,700	18,700	14.6%	1.4%
30820 Dial A Ride Fare Box	24,931	26,333	25,000	25,000		.0%	.2%
31320 Enterprise Revenue	6,750,420	7,000,088	6,555,000	7,002,958	447,958	6.8%	67.9%
31321 Construction Water Sales	6,995	28,761	15,000	15,000		.0%	.1%
31322 Roll-Off Revenue	388	611	-	-		#.0%	.0%
31325 Zone OF Benefit	32,488	3,038	-	-		#.0%	.0%
31330 Septic Dump Revenue	183	-	-	-		#.0%	.0%
31420 Water Penalty	16,969	28,384	10,000	25,000	15,000	150.0%	.2%
31425 Reserve Revenue Reuse	244	-	250,000	-	(250,000)	-100.0%	.0%
31430 Reserve Revenue Use-Well	-	-	175,000	175,000		.0%	1.7%

Budget by Category/Object	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
31520 Landfill Disposal Fee	247,986	246,703	240,000	243,000	3,000	1.3%	2.4%
31540 Refuse Container Reimburse	10,657	7,341	5,000	5,000		.0%	.0%
332251 Calhome Reuse Loan Servicing	3,083	4,786	673	673		.0%	.0%
332252 05cal Home Loan Servicing	2,588	545	346	346		.0%	.0%
33230 Loan Payments	183,840	137,317	62,357	62,357		.0%	.6%
33240 RDA 20% Set-Aside	(2,500)	-	-	-		#.0%	.0%
332501 CDBG RLA Gen. Admin	-	5,221	-	-		#.0%	.0%
332620 11 Ptec 7643 Act. Delivery	5,598	27,652	-	-		#.0%	.0%
332621 11 Ptec 7643 Gen. Admin	594	1,156	-	-		#.0%	.0%
332622 11 Dri 7735 Act Delivery	-	-	-	-		#.0%	.0%
Total Charges for Services	\$7,594,184	\$7,853,484	\$7,789,134	\$10,319,112	\$2,529,978	32.5%	100.0%
30090 Interest Earned	31,940	58,090	15,200	25,800	10,600	69.7%	56.9%
30095 Loan Payment Interest	40,929	30,259	19,533	19,533		.0%	43.1%
30975 Interest Income	579	(280)	-	-		#.0%	.0%
Total Interest	\$73,448	\$88,069	\$34,733	\$45,333	\$10,600	30.5%	100.0%
31530 Impact Fees	192,143	65,024	29,000	29,000		.0%	100.0%
Total Franchise Fees	\$192,143	\$65,024	\$29,000	\$29,000	\$0	.0%	100.0%
30370 Grant Revenue	16,264	864,351	2,543,234	5,061,707	2,518,473	99.0%	72.8%
30550 Grant	42,067	(12,473)	395,736	622,000	226,264	57.2%	9.0%
30850 DAR Sec 5311	55,750	98,201	101,408	84,805	(16,603)	-16.4%	1.2%
33210 Grant Fund	1,479,603	581,958	1,008,245	1,180,841	172,596	17.1%	17.0%
33315 DUI Grant	11,898	-	-	-		#.0%	.0%
39999 Donated Capital Received	608,988	-	-	-		#.0%	.0%
Total Grants and Donations	\$2,214,570	\$1,532,037	\$4,048,623	\$6,949,353	\$2,900,730	71.6%	100.0%
30551 Ar09fp02 / Arra1510021-003	-	-	-	-		#.0%	.0%
320052 Downtown Crosswalk Lighting	(11,903)	-	-	-		#.0%	.0%
320095 SR2S Thomas Jefferson Sidewalk	203	-	-	-		#.0%	.0%
320096 SR2S-Inpave Lights Filburn/Gri	(1,665)	-	-	-		#.0%	.0%
320097 HSIP-7th Ped.Imp (Brdwy-Palm)	1,781	174,134	-	-		#.0%	.0%
320100 ADA Imp.9th PL(Palm-Griffith)	13,670	-	-	-		#.0%	.0%
320111 Hwy43 Landscape Phase I	515,729	(5,398)	-	-		#.0%	.0%
320116 Tract 6473 Offsite Imp.	97,663	165,587	-	-		#.0%	.0%
33110 COPS	100,000	100,000	100,000	100,000		.0%	100.0%
360103 FEMA-Knts003	(3,470)	-	-	-		#.0%	.0%
Total Intergovernmental	\$712,008	\$434,323	\$100,000	\$100,000	\$0	.0%	100.0%
30150 ERAF	71,076	73,910	74,290	74,290		.0%	75.8%
30151 Rental Income	14,179	14,055	14,800	14,800		.0%	15.1%
30160 Building Rental Income	8,835	9,830	8,900	8,900		.0%	9.1%
Total Rental Income	\$94,090	\$97,795	\$97,990	\$97,990	\$0	.0%	100.0%
31750 Impact Fees	396,872	359,435	80,000	310,000	230,000	287.5%	100.0%
332253 06calhome Loan Servicing	1,284	248	123	123		.0%	.0%
Total Systems Development	\$398,156	\$359,683	\$80,123	\$310,123	\$230,000	287.1%	100.0%
30130 Miscellaneous Revenue	36,326	8,096,111	36,500	36,500		.0%	100.0%
Total Miscellaneous	\$36,326	\$8,096,111	\$36,500	\$36,500	\$0	.0%	100.0%
80050 Transfer In TDA	-	-	-	-		#.0%	NaN
Total Transfers	\$0	\$0	\$0	\$0	\$0	#Error	NaN
Total Current Revenue	\$18,038,180	\$25,523,361	\$18,709,214	\$24,611,939	\$5,902,725	31.5%	100.0%

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Community Development



01125 – Community Development

The Community Development Department has four divisions: Planning, Building, Housing & Community Programs, and Economic Development. Community Development administers the City's land use regulations and develops standards and procedures to ensure logical growth while preserving Wasco's quality of life and environment. The Planning Division processes all entitlement applications and other development requests, maintains the City's geographic information system (GIS) database, and is responsible for ensuring compliance with the California Environmental Quality Act (CEQA), the Subdivision Map Act, and other City, State and Federal laws related to land use and planning. The Planning Division is also responsible for all long-range planning efforts for the City of Wasco, including the General Plan. In addition to these duties, the Planning Division provides community development support services and technical assistance to the general public.

01135 – Engineering

The City of Wasco Engineering Division enhances health, safety and welfare in the City by providing economical, responsive and effective professional engineering, inspection and project management services. The Division employs qualified and competent professionals, cultivates an innovative work environment and strives to continuously improve the quality of product they produce.

01150 – Building Inspection

The mission of the Building department is to protect the lives and safety of the residents and visitors of the city, preserve quality of life and contribute to economic development. The department has the duty and power to enforce all ordinances and laws regulating construction on private property by providing services such as permit issuance, plan examinations and inspections.

10200 - Street

The second largest section of the Public Works Department is the Streets Division, which is responsible for maintaining all City streets, traffic signals, street lights and signs. The division also maintains streets in the Central Business District and public parking lots.

30400 – Wastewater

To provide an efficient and effective wastewater collection, treatment and disposal that is safe, reliable and that complies with all state and federal wastewater treatment regulations thereby protecting the environment and safeguarding the public health.

31400 – Water

It is the mission of the City of Wasco Water Division to provide a reliable supply of high quality water at a reasonable price to our customers. To fulfill this mission we will: 1) Provide prompt, courteous and responsive customer service. 2) Ensure that sound, responsible financial management practices are observed in the conduct of Division business. 3) Plan, design and operate city water facilities efficiently, effectively and safely, bearing in mind our responsibility to be a good steward of the environment. 4) Promote ethical behavior in the conduct of City affairs, and facilitate the public's involvement in the planning and development of Division policy. 5) Recruit and retain a qualified, productive workforce and maintain a workplace environment where diversity and excellence are valued and where creativity, teamwork and open communication are actively encouraged.

32400 – Sanitation

To protect the public and environment through the proper, efficient and effective collection, treatment, reuse and proper disposal of liquid and solid wastes while enhancing relationships with the community, co-workers, elected and officials, and business.

34400 – CNG Station

This is a city owned compressed natural gas station which provides a clean fuel source for transit busses, school busses and the local prison transport units.

Community Development Service Area Summary

Revenues by Category	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Taxes	1,797,251	2,040,934	1,819,236	1,852,596	33,360	1.8%	7.4%
Licenses and Permits	133,921	143,342	152,500	133,000	(19,500)	-12.8%	.5%
Fines and Forfeiture	28,039	23,598	27,000	27,000		.0%	.1%
Charges for Services	7,308,974	7,598,213	7,555,290	10,101,222	2,545,932	33.7%	40.5%
Interest	63,692	80,070	31,733	39,333	7,600	23.9%	.2%
Franchise Fees	192,143	65,024	29,000	29,000		.0%	.1%
Grants and Donations	1,861,044	1,362,997	3,937,215	6,681,952	2,744,737	69.7%	26.8%
Intergovernmental	615,478	334,323	-	-		#.0%	.0%
Rental Income	85,255	87,965	89,090	89,090		.0%	.4%
Systems Development	398,156	359,435	80,000	310,000	230,000	287.5%	1.2%
Other Financing Src	2,212,307	2,366,157	5,729,246	5,660,006	(69,240)	-1.2%	22.7%
Miscellaneous	4,181	8,078,123	29,000	29,000		.0%	.1%
Transfers	-	-	-	-		#.0%	.0%
Total Revenues	\$14,700,441	\$22,540,181	\$19,479,310	\$24,952,199	\$5,472,889	28.1%	100.0%

Expenses by Category	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Personnel Services	3,497,463	3,524,418	3,818,500	4,145,868	327,368	8.6%	14.7%
Materials and Services	1,104,755	1,034,809	2,215,099	2,016,439	(198,660)	-9.0%	7.2%
Capital Outlay	1,939,209	3,083,943	8,712,962	11,478,990	2,766,028	31.7%	40.7%
Special Payments	2,682,497	1,451,364	2,125,988	2,288,456	162,468	7.6%	8.1%
Debt Service	53,937	51,493	391,228	391,228		.0%	1.4%
Transfers	3,696,255	4,207,403	6,457,765	7,854,619	1,396,854	21.6%	27.9%
Total Expenses	\$12,974,116	\$13,353,430	\$23,721,542	\$28,175,600	\$4,454,058	18.8%	100.0%

Expenses by Department	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Planning (125)	461,518	368,294	264,186	433,213	169,027	64.0%	1.5%
Engineering (135)	165,333	223,034	211,534	1,024,907	813,373	384.5%	3.6%
Building Inspection (150)	212,107	238,821	291,166	343,434	52,268	18.0%	1.2%
Economic Development Dept. (165)	-	361	5,800	6,200	400	6.9%	.0%
Housing & Community Programs (170)	183,780	651	-	-		#.0%	.0%
Public Works (200)	2,337,792	3,170,388	2,937,261	2,820,449	(116,812)	-4.0%	10.0%
Capital Improvement Projects (205)	930,606	1,851,182	7,363,462	8,348,302	984,840	13.4%	29.6%
Special Funds (300)	602,039	791,202	715,236	640,172	(75,064)	-10.5%	2.3%
Enterprise (400)	6,304,556	6,421,401	10,899,931	13,525,957	2,626,026	24.1%	48.0%
Grant Funds (500)	1,776,385	288,096	1,032,966	1,032,966		.0%	3.7%
Total Expenses	\$12,974,116	\$13,353,430	\$23,721,542	\$28,175,600	\$4,454,058	18.8%	100.0%

Expenses by Fund	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
General Fund (1)	1,022,738	831,161	772,686	1,807,754	1,035,068	134.0%	6.4%
Street Fund (10)	2,132,293	3,547,305	9,069,867	9,831,391	761,524	8.4%	34.9%
TDA Street Local Fund (13)	1,053,779	1,211,532	1,040,000	1,166,874	126,874	12.2%	4.1%
Lighting & Landscaping (14)	82,326	262,733	190,856	170,486	(20,370)	-10.7%	.6%
Sewer Lift Station District (17)	1,485	1,529	10,000	10,050	50	.5%	.0%
Gas Tax Fund (19)	572,932	744,633	652,736	560,122	(92,614)	-14.2%	2.0%
Traffic Safety (20)	27,622	45,040	52,500	43,500	(9,000)	-17.1%	.2%
Traffic Impact Fund (21)	-	-	-	26,500	26,500	#.0%	.1%
Wastewater (30)	1,794,459	1,757,657	5,203,123	2,969,357	(2,233,766)	-42.9%	10.5%
Water (31)	2,204,238	2,246,671	2,950,286	7,287,276	4,336,990	147.0%	25.9%
Sanitation (32)	2,224,077	2,302,533	2,663,580	3,198,354	534,774	20.1%	11.4%
CNG Station (34)	81,782	114,540	82,942	70,970	(11,972)	-14.4%	.3%
Community Development Block (40)	-	611	561	561		.0%	.0%
Cal Home Grant (42)	42,080	20,081	5,528	5,528		.0%	.0%
CHFA Grant (45)	-	47,647	-	-		#.0%	.0%
2003 CDBG (46)	20,011	9,077	12,421	12,421		.0%	.0%
2003 Cal Home Rehabilitation (49)	11,938	24,019	684	684		.0%	.0%
2004 Community Dev. Block (50)	9,517	8,846	9,048	9,048		.0%	.0%
2004 Cal Home (51)	4,570	48,711	6,566	6,566		.0%	.0%
2005 Cal Home (53)	49,003	10,355	7,414	7,414		.0%	.0%
CDBG RLA (56)	63,834	-	2,393	2,393		.0%	.0%
CAL Home Reuse (57)	67,999	101,536	-	-		#.0%	.0%
2006 Cal Home (58)	24,616	4,403	2,342	2,342		.0%	.0%
Begin Reuse (61)	32	-	-	-		#.0%	.0%
2009 CDBG 09STBG-6421 (63)	249,285	8,953	8,897	8,897		.0%	.0%
Home Reuse Fund (64)	15	-	-	-		#.0%	.0%
08-EDEF-5879 CDBG Grant (65)	61,243	3,857	3,867	3,867		.0%	.0%
2010 CDBG (66)	591,662	-	-	-		#.0%	.0%
2010 Cal Home (67)	335,643	-	-	-		#.0%	.0%
09 CDBG EDEF (68)	244,937	-	-	-		#.0%	.0%
2013 CDBG (69)	-	-	973,245	973,245		.0%	3.5%
Total Expenses	\$12,974,116	\$13,353,430	\$23,721,542	\$28,175,600	\$4,454,058	18.8%	100.0%

Expenses by Org	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Planning & Community Develop (01125)	461,518	368,294	264,186	433,213	169,027	64.0%	1.5%
Engineering (01135)	165,333	223,034	211,534	1,024,907	813,373	384.5%	3.6%
Building Inspection (01150)	212,107	238,821	291,166	343,434	52,268	18.0%	1.2%
Economic Development (01165)	-	361	5,800	6,200	400	6.9%	.0%
Housing & Community Programs (01170)	183,780	651	-	-		#.0%	.0%
Street (10200)	1,201,687	1,696,123	1,706,405	1,483,089	(223,316)	-13.1%	5.3%
Capital Improvement Projects (10205)	930,606	1,851,182	7,363,462	8,348,302	984,840	13.4%	29.6%
TDA Street Local Fund (13200)	1,053,779	1,211,532	1,040,000	1,166,874	126,874	12.2%	4.1%
Lighting & Landscaping Maint (14200)	82,326	262,733	190,856	170,486	(20,370)	-10.7%	.6%
Sewer Lift Station District (17300)	1,485	1,529	10,000	10,050	50	.5%	.0%
Gas Tax Fund (19300)	572,932	744,633	652,736	560,122	(92,614)	-14.2%	2.0%
Traffic Safety (20300)	27,622	45,040	52,500	43,500	(9,000)	-17.1%	.2%
Traffic Impact Fund (21300)	-	-	-	26,500	26,500	#.0%	.1%
Wastewater (30400)	1,794,459	1,757,657	5,203,123	2,969,357	(2,233,766)	-42.9%	10.5%
Water (31400)	2,204,238	2,246,671	2,950,286	7,287,276	4,336,990	147.0%	25.9%
Sanitation (32400)	2,224,077	2,302,533	2,663,580	3,198,354	534,774	20.1%	11.4%
CNG Station (34400)	81,782	114,540	82,942	70,970	(11,972)	-14.4%	.3%
CDBG 91-93 (40500)	-	611	561	561		.0%	.0%
Cal Home Grant (42500)	42,080	20,081	5,528	5,528		.0%	.0%
CHFA Grant (45500)	-	47,647	-	-		#.0%	.0%
2003 CDBG (46500)	20,011	9,077	12,421	12,421		.0%	.0%
2003 Cal Home Rehabilitation (49500)	11,938	24,019	684	684		.0%	.0%
2004 CDBG (50500)	9,517	8,846	9,048	9,048		.0%	.0%
2004 Cal-Home Grant (51500)	4,570	48,711	6,566	6,566		.0%	.0%
2005 Cal Home Grant (53500)	49,003	10,355	7,414	7,414		.0%	.0%
CDBG RLA (56500)	63,834	-	2,393	2,393		.0%	.0%
Cal-home Reuse (57500)	67,999	101,536	-	-		#.0%	.0%
2006 Calhome (58500)	24,616	4,403	2,342	2,342		.0%	.0%
Begin Reuse (61500)	32	-	-	-		#.0%	.0%
2009 CDBG 09STBG-6421 (63500)	249,285	8,953	8,897	8,897		.0%	.0%
Home Reuse Fund (64500)	15	-	-	-		#.0%	.0%
08-EDEF-5879 CDBG Grant (65500)	61,243	3,857	3,867	3,867		.0%	.0%
2010 CDBG (66500)	591,662	-	-	-		#.0%	.0%
2010 Home (67500)	335,643	-	-	-		#.0%	.0%
09 CDBG EDEF (68500)	244,937	-	-	-		#.0%	.0%
2013 CDBG (69500)	-	-	973,245	973,245		.0%	3.5%
Total Expenses	\$12,974,116	\$13,353,430	\$23,721,542	\$28,175,600	\$4,454,058	18.8%	100.0%

Community Development Salary Distribution Recap

POSITION	GRADE	2013	2014	2015	2016	MIN SALARY	MAX SALARY
ADMINISTRATIVE ASSISTANT I	29	0.50	0.50	0.50	0.50	37,764	48,198
GRANT ADMINISTRATOR	47	1.00					
HOUS. & COMM. PROG. SUPERVIS	44	0.15					
PLANNING ASSISTANT	41	0.25	0.25	0.25	0.25	50,789	64,821
PLANNING DIR	CONTRACT	0.50	0.50	0.50	0.50		
SENIOR PLANNER	06		0.50	0.50	0.50	61,857	79,191
PLANNING & COMMUNITY DEVELOP (01125)		2.40	1.75	1.75	1.75		
AUTOCAD TECHNICIAN	38	0.50	0.45	0.45	0.45	47,162	60,192
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.50	0.50	0.50	0.50		
ENGINEERING (01135)		1.00	0.95	0.95	0.95		
ADMINISTRATIVE ASSISTANT I	29				0.50	37,764	48,198
CHIEF BUILDING INSPECTOR	09	1.00	1.00	1.00	1.00	66,608	85,258
PLANNING DIR	CONTRACT	0.40	0.40	0.40	0.40		
BUILDING INSPECTION (01150)		1.40	1.40	1.40	1.90		
HOUS. & COMM. PROG. SUPERVIS	44	1.15					
HOUSING & COMMUNITY PROGRAMS (01170)		1.15					
ACCOUNTING ASST. I	23	0.23	0.25	0.25			
ASSISTANT CITY MANAGER	CONTRACT	0.13					
AUTOCAD TECHNICIAN	38	0.10	0.10	0.10	0.10	47,162	60,192
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.15	0.15	0.15	0.15		
GRANT ADMINISTRATOR	47		0.20	0.25	0.20	58,899	75,171
PAYROLL SPECIALIST	28	0.25	0.25	0.25			
PUBLIC WORKS DIRECTOR	CONTRACT		0.13	0.13	0.16		
STREET MAINT. TECHNICIAN I	26	4.80	4.80	4.80	4.00	35,067	44,756
STREET MAINT. TECHNICIAN II	28	3.00	2.00	2.00	2.00	36,843	47,022
STREETS SUPERVISOR	50	1.00	1.00	1.00	1.00	63,428	80,952
STREET (10200)		9.66	8.88	8.93	7.61		
ASSISTANT CITY MANAGER	CONTRACT	0.05					
PUBLIC WORKS DIRECTOR	CONTRACT		0.05	0.05			
STREET MAINT. TECHNICIAN I	26	1.20	1.20	1.20	2.00	35,067	44,756
STREET MAINT. TECHNICIAN II	28				1.00	36,843	47,022
LIGHTING & LANDSCAPING MAINT (14200)		1.25	1.25	1.25	3.00		
ACCOUNTING ASST. I	23	1.66	0.82	0.83	0.66	32,564	41,560
ACCOUNTING ASST. II	26	0.30	0.30	0.50	0.30	35,067	44,756
ACCOUNTING MANAGER	09	0.20	0.20		0.20	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.20			
ADMINISTRATIVE ASSISTANT I	29				0.59	37,764	48,198
ASSISTANT CITY MANAGER	CONTRACT	0.20					
AUTOCAD TECHNICIAN	38	0.15	0.15	0.15	0.15	47,162	60,192
CLERK	23				0.15	32,564	41,560
CODE COMPLIANCE OFFICER	40			0.25			
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.12	0.12	0.12	0.12		
FINANCE DIRECTOR	CONTRACT		0.05	0.05	0.05		

POSITION	GRADE	2013	2014	2015	2016	MIN SALARY	MAX SALARY
GRANT ADMINISTRATOR	47		0.20	0.25	0.20	58,899	75,171
PAYROLL SPECIALIST	28	0.25	0.25	0.25	0.48	36,843	47,022
PLANNING ASSISTANT	41	0.25	0.25	0.25	0.25	50,789	64,821
PUBLIC WORKS DIRECTOR	CONTRACT		0.20	0.20	0.20		
WASTE WATER OPERATOR I	30	1.00	3.00	2.00	0.00	38,708	49,402
WASTE WATER OPERATOR II	34	2.00		1.00	2.00	42,727	54,531
WASTE WATER OPERATOR III	38				1.00	47,162	60,192
WASTE WATER SUPERVISOR	09	1.00	1.00	1.00	1.00	66,608	85,258
WASTEWATER (30400)		7.13	6.54	7.05	7.35		
ACCOUNTING ASST. I	23	1.82	1.81	1.83	0.66	32,564	41,560
ACCOUNTING ASST. II	26	0.30	0.30	0.50	0.30	35,067	44,756
ACCOUNTING MANAGER	09	0.20	0.20		0.20	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.20			
ADMINISTRATIVE ASSISTANT I	29				0.61	37,764	48,198
ASSISTANT CITY MANAGER	CONTRACT	0.22					
AUTOCAD TECHNICIAN	38	0.15	0.15	0.15	0.15	47,162	60,192
CLERK	23				0.15	32,564	41,560
CODE COMPLIANCE OFFICER	40			0.25			
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.12	0.12	0.12	0.12		
FINANCE DIRECTOR	CONTRACT		0.05	0.05	0.05		
GRANT ADMINISTRATOR	47		0.20	0.25	0.20	58,899	75,171
OPER. IN TRAINING	35	1.00	3.00	2.00			
PAYROLL SPECIALIST	28	0.25	0.25	0.25	0.46	36,843	47,022
PLANNING ASSISTANT	41	0.25	0.25	0.25	0.25	50,789	64,821
PUBLIC WORKS DIRECTOR	CONTRACT		0.22	0.22	0.22		
SANITATION WORKER I	29	1.00					
UTILITY TECHNICIAN	23				1.00	35,067	44,756
WATER OPERATOR II	34	1.00			1.00	42,727	54,531
WATER OPERATOR III	38	1.00	1.00	1.00	2.00	47,162	60,192
WATER SUPERINTENDENT	09	1.00	1.00	1.00	1.00	66,608	85,258
WATER SUPERVISOR	50				1.00	63,428	80,952
WATER (31400)		8.31	8.55	8.07	9.37		
ACCOUNTING ASST. I	23	0.82	0.82	0.84	0.68	32,564	41,560
ACCOUNTING ASST. II	26	0.30	0.30	0.50	0.30	35,067	44,756
ACCOUNTING MANAGER	09	0.20	0.20		0.20	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.20			
ADMINISTRATIVE ASSISTANT I	29				0.60	37,764	48,198
ASSISTANT CITY MANAGER	CONTRACT	0.20					
AUTOCAD TECHNICIAN	38	0.10	0.15	0.15	0.15	47,162	60,192
CLERK	23				0.15	32,564	41,560
CODE COMPLIANCE OFFICER	40			0.25			
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.11	0.11	0.11	0.11		
FINANCE DIRECTOR	CONTRACT		0.05	0.05	0.05		
GRANT ADMINISTRATOR	47		0.20	0.25	0.20	58,899	75,171

POSITION	GRADE	2013	2014	2015	2016	MIN SALARY	MAX SALARY
PAYROLL SPECIALIST	28	0.25	0.25	0.25	0.46	36,843	47,022
PLANNING ASSISTANT	41	0.25	0.25	0.25	0.25	50,789	64,821
PUBLIC WORKS DIRECTOR	CONTRACT		0.20	0.20	0.20		
SANITATION SUPERVISOR	37	1.00	1.00	1.00	1.00	46,012	58,724
SANITATION WORKER I	29	4.00	4.00	4.00	5.00	37,764	48,198
SANITATION WORKER II	31	5.00	5.00	5.00	3.00	39,676	50,637
STREET SWEEPER	27	1.00	1.00	1.00	1.00	35,944	45,875
SANITATION (32400)		13.23	13.53	14.05	13.35		
ACCOUNTING ASST. II	26	0.10	0.10	0.10	0.10	35,067	44,756
CNG STATION (34400)		0.10	0.10	0.10	0.10		
GRAND TOTAL		45.63	42.95	43.55	45.38		

Planning & Community Development

Planning & Community Develop (01125)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	174,483	114,319	126,626	120,431	126,626	142,545
50050 Overtime	-	-	-	-	-	7,127
50090 FICA Paid	13,270	8,684	9,687	9,193	9,687	10,335
50110 Retirement Benefit	40,544	22,372	22,378	35,543	22,378	39,913
50120 Group Insurance	18,721	19,608	20,776	16,399	20,776	37,062
52190 Workers Compensation	2,024	2,195	2,530	1,196	2,530	2,834
Total Personnel Services	\$249,042	\$167,178	\$181,997	\$182,762	\$181,997	\$239,816
Materials and Services						
50230 Training and Travel	2,597	-	-	1,592	-	-
502302 Training & Travel Plannin	505	50	4,000	-	4,000	4,000
50285 Communication - Cell	1,200	1,200	1,200	1,200	1,200	1,500
50310 Office Supplies	783	1,328	1,000	1,012	1,000	1,500
50330 Dues/Subscriptions/Licenses	-	340	400	350	400	400
50460 Professional Services	19,653	6,679	6,000	48,563	6,000	80,000
504601 Professional Services-Reimb.	138,716	121,549	25,000	49,498	25,000	46,300
50485 Application Processing Expense	-	2,206	2,500	64	2,500	1,000
52030 Miscellaneous	376	-	400	382	400	500
52042 Small Tools & Equip-Noncapital	5,651	1,905	500	75	500	3,500
Total Materials and Services	\$169,481	\$135,257	\$41,000	\$102,736	\$41,000	\$138,700
Capital Outlay						
52040 Capital Outlay	-	2,718	-	-	-	-
52043 Computer Software	-	-	-	-	-	3,800
560114 2011 Dri Grant	-	27,502	-	-	-	-
Total Capital Outlay	\$0	\$30,220	\$0	\$0	\$0	\$3,800
Special Payments						
52120 Liability Insurance	6,506	4,956	5,893	5,249	5,893	6,482
Total Special Payments	\$6,506	\$4,956	\$5,893	\$5,249	\$5,893	\$6,482
Transfers						
80550 Transfer Out Facilities Mai	15,403	18,624	22,113	14,744	22,113	28,760
81309 Transfer Out 11 Dri	-	312	-	-	-	-
81327 Transfer Out Misc Grant	2,571	(2,257)	-	4,568	-	-
81400 Transfer Out IT	18,515	14,004	13,183	8,792	13,183	15,655
Total Transfers	\$36,489	\$30,683	\$35,296	\$28,104	\$35,296	\$44,415
Total Planning & Community Develop	\$461,518	\$368,294	\$264,186	\$318,851	\$264,186	\$433,213

ACCOUNT	CAPITAL OUTLAY & PROJECTS	AMOUNT
52043-COMPUTER SOFTWARE	-GIS SOFTWARE	3,800
TOTAL OUTLAY FOR 01125-PLANNING & COMMUNITY DEVELOP		\$3,800

Engineering (01135)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	71,606	72,975	75,314	62,986	75,314	75,496
50050 Overtime	-	-	-	-	-	3,775
50090 FICA Paid	5,455	5,646	5,762	4,923	5,762	5,473
50110 Retirement Benefit	22,767	24,143	25,765	37,279	25,765	21,139
50120 Group Insurance	10,567	14,391	13,522	9,762	13,522	19,629
50130 Uniform Allowance	-	475	500	500	500	500
52190 Workers Compensation	1,201	1,439	1,702	1,741	1,702	1,906
Total Personnel Services	\$111,596	\$119,069	\$122,565	\$117,191	\$122,565	\$127,918
Materials and Services						
50230 Training and Travel	58	-	500	59	500	600
50285 Communication - Cell	995	1,360	1,750	1,330	1,750	1,750
50310 Office Supplies	1,026	1,043	1,000	692	1,000	1,000
50320 Fuel	1,294	1,163	1,750	666	1,750	1,750
50330 Dues/Subscriptions/Licenses	4,285	-	-	-	-	-
50390 Materials/Supplies	179	179	500	-	500	500
50430 Publications	-	-	500	20	500	500
50460 Professional Services	7,139	22,896	20,000	16,506	20,000	20,000
52030 Miscellaneous	126	-	500	-	500	500
52042 Small Tools & Equip-Noncapital	1,277	2,439	1,200	73	1,200	1,200
52290 Final Map Check	2,500	-	5,000	60	5,000	5,000
Total Materials and Services	\$18,879	\$29,080	\$32,700	\$19,406	\$32,700	\$32,800
Capital Outlay						
52040 Capital Outlay	-	-	-	1,556	1,712	-
52043 Computer Software	-	-	-	-	-	5,000
52375 Preliminary Engineering	-	-	-	-	-	316,351
52376 Construction Engineering	-	-	-	-	-	474,527
Total Capital Outlay	\$0	\$0	\$0	\$1,556	\$1,712	\$795,878
Special Payments						
52120 Liability Insurance	2,711	2,690	3,199	2,854	3,199	3,519
52310 Grading Plan Check	2,320	1,080	10,000	270	10,000	10,000
52320 Improvement Plan Check	5,780	49,914	15,000	7,917	15,000	15,000
52330 Parcel Maps & PM Waivers Lla	4,430	1,180	5,000	1,028	5,000	5,000
Total Special Payments	\$15,241	\$54,864	\$33,199	\$12,069	\$33,199	\$33,519
Transfers						
80200 Transfer Out Shop	1,498	2,896	3,673	2,448	3,673	10,533
80550 Transfer Out Facilities Mai	7,544	9,121	10,837	7,224	10,837	14,094
81400 Transfer Out IT	10,575	8,004	8,560	5,704	8,560	10,165
Total Transfers	\$19,617	\$20,021	\$23,070	\$15,376	\$23,070	\$34,792
Total Engineering Expenses	\$165,333	\$223,034	\$211,534	\$165,598	\$213,246	\$1,024,907

ACCOUNT	CAPITAL OUTLAY & PROJECTS	AMOUNT
52043-COMPUTER SOFTWARE	-ANNUAL SUBSCRIPTION GIS AUTOCAD	5,000
52375-PRELIMINARY ENGINEERING	20127-TERESA BURKE SCHOOL & FILBURN WALK	143,520
52376-CONSTRUCTION ENGINEERING	20127-TERESA BURKE SCHOOL & FILBURN WALK	215,280
52375-PRELIMINARY ENGINEERING	20128-PALM AVE SCHOOL PED IMPROVEMENT	36,640
52376-CONSTRUCTION ENGINEERING	20128-PALM AVE SCHOOL PED IMPROVEMENT	54,960
52375-PRELIMINARY ENGINEERING	20129-HWY 43 SOLAR SAFETY LIGHT & LANDSCA	47,440
52376-CONSTRUCTION ENGINEERING	20129-HWY 43 SOLAR SAFETY LIGHT & LANDSCA	71,160
52375-PRELIMINARY ENGINEERING	20130-JL PRUITT PEDESTRIAN IMPROVEMENTS	37,840
52376-CONSTRUCTION ENGINEERING	20130-JL PRUITT PEDESTRIAN IMPROVEMENTS	56,760
52375-PRELIMINARY ENGINEERING	20131-CLEMENS & JEFFERSON BIKE & PED IMPR	24,480
52376-CONSTRUCTION ENGINEERING	20131-CLEMENS & JEFFERSON BIKE & PED IMPR	36,720
52375-PRELIMINARY ENGINEERING	20132-ROSE ST & IRIS ST RECONSTRUCTION	26,431
52376-CONSTRUCTION ENGINEERING	20132-ROSE ST & IRIS ST RECONSTRUCTION	39,647
TOTAL OUTLAY FOR 01135-ENGINEERING		\$795,878

Building Inspection (01150)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	109,594	127,589	133,663	145,756	133,663	161,161
50050 Overtime	378	449	1,000	-	1,000	8,058
50090 FICA Paid	8,172	9,530	10,302	10,936	10,302	11,684
50110 Retirement Benefit	26,775	31,648	35,276	50,868	35,276	45,125
50120 Group Insurance	26,038	29,091	32,121	23,309	32,121	41,902
50125 Boot Allowance	129	-	175	-	175	175
52190 Workers Compensation	2,839	3,686	3,953	3,311	3,953	4,427
Total Personnel Services	\$173,925	\$201,993	\$216,490	\$234,180	\$216,490	\$272,532
Materials and Services						
50230 Training and Travel	675	2,013	500	-	500	1,300
50285 Communication - Cell	687	874	600	483	600	600
50290 Postage	(175)	(559)	250	(735)	250	350
50310 Office Supplies	619	270	500	481	500	1,000
50320 Fuel	1,191	1,118	1,500	1,007	1,500	1,500
50330 Dues/Subscriptions/Licenses	717	377	500	647	500	800
50370 Uniform Cleaning Service	304	340	300	185	300	-
50380 Tools	(102)	-	-	-	-	-
50385 Certifications	-	-	170	-	170	200
50430 Publications	-	566	-	-	-	-
50460 Professional Services	11,400	7,715	42,000	20,876	42,000	25,000
52030 Miscellaneous	167	86	200	73	200	200
52042 Small Tools & Equip-Noncapital	436	447	625	-	625	400
Total Materials and Services	\$15,919	\$13,247	\$47,145	\$23,017	\$47,145	\$31,350
Special Payments						
52120 Liability Insurance	5,151	5,381	6,398	5,707	6,398	7,038
Total Special Payments	\$5,151	\$5,381	\$6,398	\$5,707	\$6,398	\$7,038
Transfers						
80200 Transfer Out Shop	1,498	2,896	3,673	2,448	3,673	10,533
80550 Transfer Out Facilities Mai	7,686	9,304	11,040	7,360	11,040	14,358
81400 Transfer Out IT	7,928	6,000	6,420	4,280	6,420	7,623
Total Transfers	\$17,112	\$18,200	\$21,133	\$14,088	\$21,133	\$32,514
Total Building Inspection Expenses	\$212,107	\$238,821	\$291,166	\$276,992	\$291,166	\$343,434

Economic Development

Economic Development (01165)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Materials and Services						
50230 Training and Travel	-	-	2,000	-	2,000	2,300
50290 Postage	-	-	500	-	500	600
50310 Office Supplies	-	-	300	600	300	300
50330 Dues/Subscriptions/Licenses	-	-	500	-	500	500
50460 Professional Services	-	-	500	-	500	500
52030 Miscellaneous	-	361	1,000	200	1,000	1,000
52042 Small Tools & Equip-Noncapital	-	-	1,000	-	1,000	1,000
Total Materials and Services	\$0	\$361	\$5,800	\$800	\$5,800	\$6,200
Total Economic Development Expenses	\$0	\$361	\$5,800	\$800	\$5,800	\$6,200

Housing & Community Programs

Housing & Community Programs (01170)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	63,268	-	-	-	-	-
50090 FICA Paid	4,769	-	-	-	-	-
50110 Retirement Benefit	15,170	-	-	-	-	-
50120 Group Insurance	7,216	-	-	-	-	-
52190 Workers Compensation	370	-	-	-	-	-
Total Personnel Services	\$90,793	\$0	\$0	\$0	\$0	\$0
Materials and Services						
50230 Training and Travel	2,444	-	-	-	-	-
50290 Postage	134	-	-	-	-	-
50310 Office Supplies	281	-	-	-	-	-
50460 Professional Services	1,224	651	-	-	122	-
52030 Miscellaneous	2,510	-	-	-	-	-
52042 Small Tools & Equip-Noncapital	3,044	-	-	-	-	-
Total Materials and Services	\$9,637	\$651	\$0	\$0	\$122	\$0
Capital Outlay						
560113 11 Ptec Pta Grant - CDBG	30,923	-	-	-	-	-
560114 2011 Dri Grant	35,054	-	-	-	-	-
Total Capital Outlay	\$65,977	\$0	\$0	\$0	\$0	\$0
Special Payments						
52120 Liability Insurance	3,117	-	-	-	-	-
Total Special Payments	\$3,117	\$0	\$0	\$0	\$0	\$0
Transfers						
80550 Transfer Out Facilities Mai	3,223	-	-	-	-	-
81309 Transfer Out 11 Dri	4,156	-	-	-	-	-
81400 Transfer Out IT	6,877	-	-	-	-	-
Total Transfers	\$14,256	\$0	\$0	\$0	\$0	\$0
Total Housing & Community Programs	\$183,780	\$651	\$0	\$0	\$122	\$0

Street (10200)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	404,629	390,715	412,008	377,932	412,008	444,982
50050 Overtime	606	563	2,000	646	2,000	22,249
50090 FICA Paid	29,679	28,659	31,672	27,821	31,672	32,261
50110 Retirement Benefit	100,987	96,547	116,141	149,008	116,141	124,595
50120 Group Insurance	97,656	106,002	118,670	96,143	118,670	115,695
50125 Boot Allowance	1,533	1,400	1,365	871	1,365	1,540
52190 Workers Compensation	25,522	30,403	35,498	27,729	35,498	39,758
Total Personnel Services	\$660,612	\$654,289	\$717,354	\$680,150	\$717,354	\$781,080
Materials and Services						
50230 Training and Travel	707	400	2,500	1,105	2,500	4,000
50280 Communications	2,439	2,723	2,500	2,435	2,500	2,500
50285 Communication - Cell	275	240	300	280	300	300
50290 Postage	382	420	450	-	450	550
50310 Office Supplies	2,306	1,867	1,500	2,114	1,500	1,500
50320 Fuel	29,946	28,016	30,000	22,360	30,000	30,000
50330 Dues/Subscriptions/Licenses	-	12,131	-	14,781	-	15,000
50350 Physicals	160	-	300	151	300	300
50370 Uniform Cleaning Service	3,032	3,555	4,000	4,578	4,000	4,000
50380 Tools	19	233	2,000	175	2,000	2,000
50390 Materials/Supplies	8,166	9,861	15,000	5,774	15,000	15,000
50430 Publications	-	-	200	276	294	200
50460 Professional Services	8,066	11,218	10,000	7,143	10,000	10,000
50540 Storm Drain	257	12,183	50,500	4,717	50,500	50,500
50580 Utilities	10,422	11,849	20,000	8,887	20,000	20,400
50620 Chemicals and Testing	1,442	1,070	3,000	1,693	3,000	3,000
50630 Patching Material	5,536	10,523	20,000	-	20,000	20,000
50665 Crack Sealing Materials	10,335	13,765	15,000	-	15,000	15,000
50680 Tree Trimming	-	-	1,000	-	1,000	1,000
50690 Landscaping	5,798	10,000	10,000	3,761	10,000	10,000
52030 Miscellaneous	1,016	1,024	2,000	955	2,000	2,000
52042 Small Tools & Equip-Noncapital	-	5,630	5,500	-	5,500	5,500
52050 Auditor	5,800	9,287	12,706	7,144	12,706	11,000
52060 Audit Street Report	2,000	-	2,000	1,917	2,000	2,000
52070 Equipment Rental	7,526	1,413	3,000	-	3,000	3,000
52115 Janitorial Supplies	-	855	750	375	750	750
52275 Street Repairs & Repaving	-	137	205,000	1,000	205,000	205,000
52280 Alleys	-	-	15,000	-	15,000	15,000
55035 Graffiti Removal	1,898	1,267	2,000	2,000	2,000	7,000
Total Materials and Services	\$107,528	\$149,667	\$436,206	\$93,621	\$436,300	\$456,500
Capital Outlay						
52040 Capital Outlay	19,789	168,500	-	-	-	-
Total Capital Outlay	\$19,789	\$168,500	\$0	\$0	\$0	\$0
Special Payments						
50640 Pavement Management	9,573	26,377	15,000	10,558	15,000	15,000
50641 Concrete Crushing	20,000	1,175	25,000	13,166	25,000	25,000
52120 Liability Insurance	26,186	25,148	29,901	26,629	29,901	32,891
52180 Traffic Signal Maint	4,472	6,258	5,000	5,516	5,000	5,000
52270 Street Lighting	84,042	93,622	100,000	89,004	100,000	100,000
55020 Safety	519	870	1,000	750	1,000	1,000
Total Special Payments	\$144,792	\$153,450	\$175,901	\$145,623	\$175,901	\$178,891
Transfers						
80060 Transfer Out Indirect Cost AL	175,065	268,661	235,205	156,800	235,205	-
80200 Transfer Out Shop	77,523	95,787	121,261	80,840	121,261	41,075
80550 Transfer Out Facilities Mai	7,544	9,121	10,827	7,216	10,827	14,082
80700 Transfer Out Street Const	-	189,964	-	33,440	-	-

Street (10200)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
81400 Transfer Out IT	8,834	6,684	9,651	6,432	9,651	11,461
Total Transfers	\$268,966	\$570,217	\$376,944	\$284,728	\$376,944	\$66,618
Total Street Expenses	\$1,201,687	\$1,696,123	\$1,706,405	\$1,204,122	\$1,706,499	\$1,483,089

Capital Improvement Projects

Capital Improvement Projects (10205)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Capital Outlay						
52040 Capital Outlay	-	-	-	-	-	50,000
52445 Construction Costs	35,726	1,597,385	7,363,462	1,409,981	7,363,462	8,298,302
620096 SR2S-Inpave Filburn/Griffith	50	-	-	-	-	-
620097 HSIP-7th Ped.Imp (Brdwy-Palm)	118,257	17,251	-	-	-	-
620100 ADA Imp.9th PL(Palm-Griffith)	18,328	-	-	-	-	-
620111 Hwy43 Landscape Phase I	548,198	1,076	-	-	-	-
620116 Tract 6473 Offsite Imp.	94,990	165,587	-	-	-	-
620119 Storm Drain Filburn-Palm	9,805	(1,408)	-	-	-	-
Total Capital Outlay	\$825,354	\$1,779,891	\$7,363,462	\$1,409,981	\$7,363,462	\$8,348,302
Transfers						
81200 Transfer Out Labor	105,252	61,942	-	75,080	-	-
81205 Transfer In Labor	-	9,349	-	-	-	-
Total Transfers	\$105,252	\$71,291	\$0	\$75,080	\$0	\$0
Total Capital Improvement Projects Expenses	\$930,606	\$1,851,182	\$7,363,462	\$1,485,061	\$7,363,462	\$8,348,302

ACCOUNT	CAPITAL OUTLAY & PROJECTS	AMOUNT
52040-CAPITAL OUTLAY	-REGULATORY SIGN REPLACEMENT	50,000
52445-CONSTRUCTION COSTS	20118-BARKER PARK RESTROOM	60,000
52445-CONSTRUCTION COSTS	20124-HWY46 WASCO SHOPPING CNTR	3,825,000
52445-CONSTRUCTION COSTS	20125-7TH & CENTRAL AVENUE	683,713
52445-CONSTRUCTION COSTS	20126-D STREET RECONSTRUCTION	500,000
52445-CONSTRUCTION COSTS	20127-TERESA BURKE SCHOOL & FILBURN WALK	1,435,200
52445-CONSTRUCTION COSTS	20128-PALM AVE SCHOOL PED IMPROVEMENT	366,400
52445-CONSTRUCTION COSTS	20129-HWY 43 SOLAR SAFETY LIGHT & LANDSCA	474,400
52445-CONSTRUCTION COSTS	20130-JL PRUITT PEDESTRIAN IMPROVEMENTS	378,400
52445-CONSTRUCTION COSTS	20131-CLEMENS & JEFFERSON BIKE & PED IMPR	244,800
52445-CONSTRUCTION COSTS	20132-ROSE ST & IRIS ST RECONSTRUCTION	330,389
TOTAL OUTLAY FOR 10205-CAPITAL IMPROVEMENT PROJECTS		\$8,348,302

TDA Street Local Fund (13200)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Transfers						
80700 Transfer Out Street Const	23,404	81,351	-	173,076	-	-
80900 Transfer Out TDA Street Cont	1,030,375	1,130,181	1,040,000	-	1,040,000	1,166,874
Total Transfers	\$1,053,779	\$1,211,532	\$1,040,000	\$173,076	\$1,040,000	\$1,166,874
Total TDA Street Local Fund Expenses	\$1,053,779	\$1,211,532	\$1,040,000	\$173,076	\$1,040,000	\$1,166,874

Lighting & Landscaping

Lighting & Landscaping Maint (14200)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	18,730	47,940	49,815	43,494	49,815	60,837
50050 Overtime	-	-	-	-	-	3,042
50090 FICA Paid	1,356	3,436	3,811	3,067	3,811	4,411
50110 Retirement Benefit	4,571	12,305	14,282	17,484	14,282	17,034
50120 Group Insurance	6,211	20,185	21,915	20,079	21,915	15,818
50125 Boot Allowance	-	175	210	175	210	575
52190 Workers Compensation	3,976	4,811	5,541	5,373	5,541	6,206
Total Personnel Services	\$34,844	\$88,852	\$95,574	\$89,672	\$95,574	\$107,923
Materials and Services						
50460 Professional Services	6,638	3,419	8,000	3,280	8,000	8,000
505306 Repair & Maint. Pumps	1,125	228	650	639	650	650
505802 Utilities 2	1,138	2,398	1,500	1,758	1,500	1,500
505803 Utilities Park	-	120	-	111	89	-
52042 Small Tools & Equip-Noncapital	-	-	5,000	-	5,000	5,000
Total Materials and Services	\$8,901	\$6,165	\$15,150	\$5,788	\$15,239	\$15,150
Capital Outlay						
52040 Capital Outlay	-	40,690	40,000	9,868	40,000	-
Total Capital Outlay	\$0	\$40,690	\$40,000	\$9,868	\$40,000	\$0
Special Payments						
503901 Materials/Supplies LLMD #1	131	107	200	200	200	200
503904 Materials/Supplies LLMD 01-01	154	74	300	300	300	300
503906 Materials/Supplies LLMD 06-01	276	74	1,000	987	1,000	1,000
505301 Repair & Maint LLMD #1	841	-	1,250	1,101	1,250	1,250
505304 Repair & Maint LLMD 01-01	1,118	350	750	555	750	750
505305 Repair & Maint LLMD 01-02	417	200	250	228	250	250
505801 Utilities LLMD #1	18,523	13,725	13,000	11,554	13,000	13,000
505805 Utilities LLMD 01-02	(10)	-	500	-	500	500
505806 Utilities LLMD 06-01	10,747	25,934	15,000	19,951	15,000	15,000
52120 Liability Insurance	3,389	3,540	4,209	3,747	4,209	4,630
Total Special Payments	\$35,586	\$44,004	\$36,459	\$38,623	\$36,459	\$36,880
Transfers						
80200 Transfer Out Shop	2,995	2,896	3,673	2,448	3,673	10,533
81640 Transfer Out LLMD	-	80,126	-	-	-	-
Total Transfers	\$2,995	\$83,022	\$3,673	\$2,448	\$3,673	\$10,533
Total Lighting & Landscaping Maint	\$82,326	\$262,733	\$190,856	\$146,399	\$190,945	\$170,486

Sewer Lift Station District (17300)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Materials and Services						
50390 Materials/Supplies	-	-	3,000	-	3,000	3,000
50530 Equipment Repair	-	-	4,500	-	4,500	4,500
50580 Utilities	1,485	1,529	2,500	1,773	2,500	2,550
Total Materials and Services	\$1,485	\$1,529	\$10,000	\$1,773	\$10,000	\$10,050
Total Sewer Lift Station District Expenses	\$1,485	\$1,529	\$10,000	\$1,773	\$10,000	\$10,050

Gas Tax Fund

Gas Tax Fund (19300)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Transfers						
80500 Transfer Out Street	572,932	744,633	652,736	691,626	652,736	560,122
Total Transfers	\$572,932	\$744,633	\$652,736	\$691,626	\$652,736	\$560,122
Total Gas Tax Fund Expenses	\$572,932	\$744,633	\$652,736	\$691,626	\$652,736	\$560,122

Traffic Safety (20300)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Materials and Services						
50460 Professional Services	-	-	25,000	17,864	25,000	5,000
50760 Sign Supplies	5,775	3,742	5,000	210	5,000	5,000
Total Materials and Services	\$5,775	\$3,742	\$30,000	\$18,074	\$30,000	\$10,000
Capital Outlay						
52040 Capital Outlay	-	36,660	-	-	-	-
Total Capital Outlay	\$0	\$36,660	\$0	\$0	\$0	\$0
Special Payments						
50730 Traffic Marking/Sign Supplies	6,201	4,638	-	-	-	11,000
50740 Striping	15,646	-	22,500	-	22,500	22,500
Total Special Payments	\$21,847	\$4,638	\$22,500	\$0	\$22,500	\$33,500
Total Traffic Safety Expenses	\$27,622	\$45,040	\$52,500	\$18,074	\$52,500	\$43,500

Traffic Impact Fund

Traffic Impact Fund (21300)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Transfers						
80700 Transfer Out Street Const	-	-	-	-	1,100,000	26,500
Total Transfers	\$0	\$0	\$0	\$0	\$1,100,000	\$26,500
Total Traffic Impact Fund Expenses	\$0	\$0	\$0	\$0	\$1,100,000	\$26,500

Wastewater (30400)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	345,817	379,620	361,156	304,097	361,156	400,000
50050 Overtime	27,549	19,775	17,500	23,423	17,500	20,000
50090 FICA Paid	27,935	29,966	29,598	24,298	29,598	29,000
50110 Retirement Benefit	77,248	85,234	86,833	111,649	86,833	112,000
50120 Group Insurance	54,318	68,096	97,952	55,743	97,952	104,000
50125 Boot Allowance	668	697	700	675	700	700
52190 Workers Compensation	16,148	19,735	23,827	30,447	23,827	26,686
Total Personnel Services	\$549,683	\$603,123	\$617,566	\$550,332	\$617,566	\$692,386
Materials and Services						
50230 Training and Travel	4,926	1,665	3,000	3,950	3,000	12,800
50280 Communications	1,977	2,357	2,500	2,103	2,500	3,000
50285 Communication - Cell	588	623	750	522	750	750
50290 Postage	6,998	8,321	7,000	9,886	7,000	10,000
50310 Office Supplies	1,800	1,066	1,500	1,041	1,500	1,800
50320 Fuel	10,039	6,829	7,500	3,952	7,500	7,500
50330 Dues/Subscriptions/Licenses	929	904	1,500	590	1,500	1,500
50340 Fees	7,500	8,000	10,000	10,000	10,000	10,000
50370 Uniform Cleaning Service	1,306	1,388	2,000	1,777	2,000	2,000
50380 Tools	2,972	2,689	3,000	44	3,000	3,000
50385 Certifications	610	640	1,800	640	1,800	1,800
50390 Materials/Supplies	25,542	18,991	30,000	15,201	30,000	30,000
50460 Professional Services	30,804	33,629	100,000	124,514	100,000	120,000
50530 Equipment Repair	74,313	22,562	50,000	26,097	50,000	50,000
505307 Repair & Main. Equipment	-	4,983	25,000	7,967	25,000	25,000
50550 Line Repairs	5,321	1,891	10,000	-	10,000	10,000
50580 Utilities	8,379	9,429	19,000	12,042	19,000	19,380
50590 Biosolid Disposal	31,679	29,521	55,000	48,996	55,000	65,000
50620 Chemicals and Testing	21,742	16,244	35,000	34,120	35,000	40,000
52030 Miscellaneous	346	291	1,000	177	1,000	1,000
52042 Small Tools & Equip-Noncapital	-	3,339	5,000	-	5,000	5,000
52050 Auditor	5,156	9,287	12,530	6,534	12,530	11,000
52115 Janitorial Supplies	2,019	2,959	2,500	1,150	2,500	2,500
55050 Pest Control Services	-	-	1,500	-	1,500	1,500
Total Materials and Services	\$244,946	\$187,608	\$387,080	\$311,303	\$387,080	\$434,530
Capital Outlay						
52040 Capital Outlay	-	-	565,000	282,436	565,000	551,760
52445 Construction Costs	-	-	106,000	-	106,000	106,000
560085 CIP-Trickling Filter Pump#1	-	865	-	-	-	-
57500 Depreciation	459,722	464,074	-	-	-	-
Total Capital Outlay	\$459,722	\$464,939	\$671,000	\$282,436	\$671,000	\$657,760
Special Payments						
50250 Utilities/Pumping Stations	83,583	91,805	105,000	101,848	105,000	120,000
50780 Bad Debt	525	(24)	-	-	-	-
51750 Impact Fees Reserve	-	-	40,000	-	40,000	40,000
52080 Building Repair Offices	-	-	-	171	-	-
52120 Liability Insurance	18,894	20,844	24,277	22,021	24,277	26,705
55010 Banking Charges	8,820	9,552	10,000	4,401	10,000	10,000
55020 Safety	234	375	2,000	181	2,000	2,000
Total Special Payments	\$112,056	\$122,552	\$181,277	\$128,622	\$181,277	\$198,705
Debt Service						
54090 State Reve Fund - Principal	-	-	349,667	243,340	349,667	349,667
54110 State Rev Fund - Interest	53,187	49,360	41,561	47,888	41,561	41,561
Total Debt Service	\$53,187	\$49,360	\$391,228	\$291,228	\$391,228	\$391,228
Transfers						
80060 Transfer Out Indirect Cost AL	302,912	259,715	287,353	191,568	287,353	475,338
80200 Transfer Out Shop	14,431	8,601	10,890	7,264	10,890	41,075

Wastewater (30400)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
80500 Transfer Out Street	-	-	2,600,000	-	2,600,000	-
80550 Transfer Out Facilities Mai	27,430	33,181	39,395	26,264	39,395	57,751
81400 Transfer Out IT	30,092	15,480	17,334	11,560	17,334	20,584
81440 Transfer Out Engineering	-	13,098	-	-	-	-
Total Transfers	\$374,865	\$330,075	\$2,954,972	\$236,656	\$2,954,972	\$594,748
Total Wastewater Expenses	\$1,794,459	\$1,757,657	\$5,203,123	\$1,800,577	\$5,203,123	\$2,969,357

ACCOUNT	CAPITAL OUTLAY & PROJECTS	AMOUNT
52040-CAPITAL OUTLAY	-POPLAR ST SEWER LIFT STATION	65,000
52040-CAPITAL OUTLAY	-CLEAN & VIDEO CAMERA 25% PER YEAR	221,760
52040-CAPITAL OUTLAY	-3 VARIABLE FREQUENCY DRIV SCADA	60,000
52040-CAPITAL OUTLAY	-1 VFD PUMP	10,000
52040-CAPITAL OUTLAY	-SLUDGE HEAT EXCHANGER	150,000
52040-CAPITAL OUTLAY	-REPAIR POSO & CENTRAL SEWER LINE	25,000
52040-CAPITAL OUTLAY	-REBUILD GRIT CHMBER	20,000
52445-CONSTRUCTION COSTS	20124-HWY46 WASCO SHOPPING CNTR	106,000
TOTAL OUTLAY FOR 30400-WASTEWATER		\$657,760

Water (31400)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	376,512	407,601	419,423	374,202	419,423	458,649
50050 Overtime	13,720	10,699	15,000	9,928	15,000	22,932
50090 FICA Paid	28,673	30,856	33,864	28,316	33,864	33,252
50110 Retirement Benefit	89,198	94,589	102,606	132,363	102,606	128,422
50120 Group Insurance	72,919	113,585	118,832	89,618	118,832	119,249
50125 Boot Allowance	856	968	875	350	875	875
52190 Workers Compensation	19,357	22,126	25,389	26,308	25,389	28,436
Total Personnel Services	\$601,235	\$680,424	\$715,989	\$661,085	\$715,989	\$791,815
Materials and Services						
50230 Training and Travel	2,022	4,000	3,500	1,560	3,500	5,600
50280 Communications	4,989	3,009	5,000	2,523	5,000	5,000
50285 Communication - Cell	758	916	1,600	1,206	1,600	1,600
50290 Postage	8,093	8,782	10,000	8,003	10,000	12,000
50310 Office Supplies	1,880	1,919	2,500	1,541	2,500	2,500
50320 Fuel	16,190	17,041	15,000	13,891	15,000	15,000
50330 Dues/Subscriptions/Licenses	1,417	1,698	1,000	1,569	1,000	1,500
50350 Physicals	-	-	300	80	300	300
50370 Uniform Cleaning Service	1,848	2,483	3,000	2,827	3,000	3,000
50380 Tools	2,859	265	-	44	48	500
50385 Certifications	345	459	2,000	145	2,000	2,000
50390 Materials/Supplies	22,455	19,270	25,000	13,688	25,000	25,000
50391 Water Conservation Materials	3,981	8,816	10,000	6,221	10,000	10,000
50450 Meter Reading Service	-	37,397	55,000	42,643	55,000	55,000
50460 Professional Services	34,540	31,453	100,000	100,520	100,000	100,000
50530 Equipment Repair	47,139	1,982	5,000	195	5,000	5,000
505306 Repair & Maint. Pumps	66,784	18,426	340,000	33,270	340,000	-
505307 Repair & Main. Equipment	3,766	3,554	20,000	8,627	20,000	20,000
505308 Repair & Maint. SCADA	7,185	2,818	10,000	4,761	10,000	10,000
50580 Utilities	1,842	1,865	2,000	3,105	2,000	2,550
50620 Chemicals and Testing	36,486	43,706	40,000	28,832	40,000	40,000
52030 Miscellaneous	995	22,907	1,500	563	1,500	1,500
52042 Small Tools & Equip-Noncapital	2,078	3,811	7,000	2,255	7,000	7,000
52050 Auditor	3,222	9,287	12,706	7,144	12,706	11,000
52115 Janitorial Supplies	1,589	1,448	1,500	1,397	1,500	1,500
Total Materials and Services	\$272,463	\$247,312	\$673,606	\$286,610	\$673,654	\$337,550
Capital Outlay						
52040 Capital Outlay	-	128	95,000	8,571	95,000	735,000
52445 Construction Costs	-	-	254,000	-	254,000	254,000
57500 Depreciation	345,086	343,291	-	-	-	-
Total Capital Outlay	\$345,086	\$343,419	\$349,000	\$8,571	\$349,000	\$989,000
Special Payments						
50250 Utilities/Pumping Stations	549,470	568,857	500,000	472,284	500,000	600,000
50490 DHS Oversight County/State	20,616	11,960	-	9,094	6,772	12,000
50780 Bad Debt	(119)	85	-	33	36	-
51750 Impact Fees Reserve	-	-	40,000	-	40,000	40,000
52020 Cash Short/Over	228	75	400	(85)	400	400
52120 Liability Insurance	24,343	26,536	27,678	27,607	27,678	30,446
55010 Banking Charges	8,820	9,704	7,500	4,401	7,500	7,500
55020 Safety	387	694	1,000	154	1,000	1,000
Total Special Payments	\$603,745	\$617,911	\$576,578	\$513,488	\$583,386	\$691,346
Transfers						
80060 Transfer Out Indirect Cost AL	251,670	299,526	340,819	227,216	340,819	562,434
80200 Transfer Out Shop	45,665	23,454	29,696	19,800	29,696	41,075
80500 Transfer Out Street	24,508	-	225,000	-	225,000	-
80550 Transfer Out Facilities Mai	12,526	15,149	17,983	11,992	17,983	23,388
80700 Transfer Out Street Const	-	-	-	-	-	3,825,000
81400 Transfer Out IT	34,745	19,476	21,615	14,408	21,615	25,668

Water (31400)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
81440 Transfer Out Engineering	12,595	-	-	-	-	-
Total Transfers	\$381,709	\$357,605	\$635,113	\$273,416	\$635,113	\$4,477,565
Total Water Expenses	\$2,204,238	\$2,246,671	\$2,950,286	\$1,743,170	\$2,957,142	\$7,287,276

ACCOUNT	CAPITAL OUTLAY & PROJECTS	AMOUNT
52040-CAPITAL OUTLAY	-WATER METERS	20,000
52040-CAPITAL OUTLAY	-246 CATTERPILLAR SKID STEER WITH BROOM &	120,000
52040-CAPITAL OUTLAY	-WATER TOWER PAINT	200,000
52040-CAPITAL OUTLAY	-WELL #7 REPLACE BOWLS, INSTALL GENERATOR	220,000
52040-CAPITAL OUTLAY	-WELL #8 PULL, REPAIR, VIDEO, VFD	175,000
52445-CONSTRUCTION COSTS	20124-HWY46 WASCO SHOPPING CNTR	254,000
TOTAL OUTLAY FOR 31400-WATER		\$989,000

Sanitation (32400)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	604,674	584,385	648,383	567,097	648,383	631,387
50050 Overtime	5,726	6,194	10,000	4,788	10,000	31,569
50060 Extra Help	9,728	-	-	-	-	-
50090 FICA Paid	45,258	43,467	50,997	42,033	50,997	45,776
50110 Retirement Benefit	151,588	139,315	151,579	195,163	151,579	176,788
50120 Group Insurance	154,368	171,619	214,440	149,650	214,440	164,161
50125 Boot Allowance	1,533	1,132	1,925	1,286	1,925	1,925
52190 Workers Compensation	47,701	58,013	66,367	53,618	66,367	74,331
Total Personnel Services	\$1,020,576	\$1,004,125	\$1,143,691	\$1,013,635	\$1,143,691	\$1,125,937
Materials and Services						
50230 Training and Travel	599	202	2,000	998	2,000	3,200
50280 Communications	1,488	1,863	2,000	2,153	2,000	2,000
50285 Communication - Cell	280	240	500	350	500	500
50290 Postage	7,254	7,782	6,000	7,171	6,000	8,000
50310 Office Supplies	1,981	1,547	1,500	2,012	1,500	2,000
50320 Fuel	130,176	114,815	125,000	95,438	125,000	125,000
50330 Dues/Subscriptions/Licenses	-	-	-	42	-	-
50350 Physicals	120	90	500	419	500	500
50360 Drug & Alcohol Testing	405	750	750	269	750	750
50370 Uniform Cleaning Service	3,727	5,454	4,500	6,067	4,500	6,500
50380 Tools	887	-	-	44	48	-
50385 Certifications	40	-	-	-	-	-
50390 Materials/Supplies	7,112	6,106	8,000	6,904	8,000	8,000
50430 Publications	140	3,135	250	38	250	250
50460 Professional Services	27,787	31,727	95,000	59,074	95,000	95,000
50510 KCEH Fee	-	-	5,000	-	5,000	5,000
50580 Utilities	4,713	4,706	10,000	5,458	10,000	10,200
52030 Miscellaneous	200	21,614	-	-	-	-
52042 Small Tools & Equip-Noncapital	821	4,363	7,500	2,272	7,500	10,000
52050 Auditor	3,222	9,287	12,883	7,423	12,883	11,000
52070 Equipment Rental	-	-	2,000	-	2,000	2,000
52115 Janitorial Supplies	1,775	2,062	1,500	1,397	1,500	2,000
Total Materials and Services	\$192,727	\$215,743	\$284,883	\$197,529	\$284,931	\$291,900
Capital Outlay						
52040 Capital Outlay	-	-	289,500	284,428	95,000	684,250
57500 Depreciation	196,041	192,384	-	-	-	-
Total Capital Outlay	\$196,041	\$192,384	\$289,500	\$284,428	\$95,000	\$684,250
Special Payments						
50670 Street Sweeping Disposal	9,997	-	10,000	6,583	10,000	10,000
50770 Greenwaste	500	67	(9,000)	104	(9,000)	500
50780 Bad Debt	778	-	-	26	28	-
51750 Impact Fees Reserve	-	-	4,000	-	4,000	4,000
52120 Liability Insurance	37,653	40,611	47,780	42,944	47,780	52,558
52210 County Gate Fee - Landfill	262,045	261,578	240,000	212,655	240,000	240,000
55010 Banking Charges	8,820	9,553	6,500	4,401	6,500	6,500
55020 Safety	23	1,487	1,500	647	1,500	1,500
55030 Recycling Program	-	-	1,500	-	1,500	1,500
55040 Refuse Container Reserve	-	-	-	4,399	4,839	-
Total Special Payments	\$319,816	\$313,296	\$302,280	\$271,759	\$307,147	\$316,558
Debt Service						
54040 Lease - Capital Principal	-	-	-	(8,025)	-	-
54050 Lease - Capital Interest	335	324	-	-	-	-
54080 Interest on Long-Term Debt	415	1,809	-	1,519	-	-
Total Debt Service	\$750	\$2,133	\$0	(\$6,506)	\$0	\$0
Transfers						
80060 Transfer Out Indirect Cost AL	281,320	354,314	366,656	244,440	366,656	484,152

Sanitation (32400)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
80200 Transfer Out Shop	174,882	193,905	245,534	163,688	245,534	256,668
80550 Transfer Out Facilities Mai	12,526	15,149	17,982	11,992	17,982	23,387
81400 Transfer Out IT	25,439	11,484	13,054	8,704	13,054	15,502
Total Transfers	\$494,167	\$574,852	\$643,226	\$428,824	\$643,226	\$779,709
Total Sanitation Expenses	\$2,224,077	\$2,302,533	\$2,663,580	\$2,189,669	\$2,473,995	\$3,198,354

ACCOUNT	CAPITAL OUTLAY & PROJECTS	AMOUNT
52040-CAPITAL OUTLAY	-2ND CNG REFUSE TRUCK	320,000
52040-CAPITAL OUTLAY	-20 3 YARD BINS	19,500
52040-CAPITAL OUTLAY	-200 90 GALLON REPLACEMENT CANS	24,750
52040-CAPITAL OUTLAY	-1ST CNG REFUSE TRUCK	320,000
TOTAL OUTLAY FOR 32400-SANITATION		\$684,250

CNG Station (34400)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	3,065	3,388	4,314	3,628	4,314	3,982
50090 FICA Paid	226	246	330	265	330	289
50110 Retirement Benefit	745	915	1,286	1,587	1,286	1,115
50120 Group Insurance	1,098	788	1,308	299	1,308	1,035
52190 Workers Compensation	23	28	36	86	85	40
Total Personnel Services	\$5,157	\$5,365	\$7,274	\$5,865	\$7,323	\$6,461
Materials and Services						
50310 Office Supplies	-	5	50	-	50	50
50460 Professional Services	4,941	6,733	4,700	3,876	4,700	4,700
50530 Equipment Repair	-	21,554	-	-	-	-
505307 Repair & Main. Equipment	2,254	7,017	22,500	7,745	22,500	22,500
50580 Utilities	8,194	9,104	9,000	8,668	9,000	9,180
52042 Small Tools & Equip-Noncapital	-	34	1,500	-	1,500	1,500
Total Materials and Services	\$15,389	\$44,447	\$37,750	\$20,289	\$37,750	\$37,930
Capital Outlay						
57500 Depreciation	27,240	27,240	-	-	-	-
Total Capital Outlay	\$27,240	\$27,240	\$0	\$0	\$0	\$0
Special Payments						
50585 CNG Fuel Cost	13,219	17,604	15,000	12,673	15,000	15,000
52120 Liability Insurance	271	283	337	306	337	371
52300 Maintenance Agreement	9,422	10,219	10,000	6,400	10,000	10,000
55010 Banking Charges	675	670	700	331	700	700
Total Special Payments	\$23,587	\$28,776	\$26,037	\$19,710	\$26,037	\$26,071
Transfers						
80060 Transfer Out Indirect Cost AL	9,938	8,316	11,453	7,632	11,453	-
81400 Transfer Out IT	471	396	428	288	428	508
Total Transfers	\$10,409	\$8,712	\$11,881	\$7,920	\$11,881	\$508
Total CNG Station Expenses	\$81,782	\$114,540	\$82,942	\$53,784	\$82,991	\$70,970

CDBG 91-93 (40500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Transfers						
81302 Transfer Out 91-93 CDBG PI	-	611	561	-	561	561
Total Transfers	\$0	\$611	\$561	\$0	\$561	\$561
Total CDBG 91-93 Expenses	\$0	\$611	\$561	\$0	\$561	\$561

Cal Home Grant (42500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Transfers						
81310 Transfer Out 2000 Calhome PI	42,080	20,081	5,528	-	5,528	5,528
Total Transfers	\$42,080	\$20,081	\$5,528	\$0	\$5,528	\$5,528
Total Cal Home Grant Expenses	\$42,080	\$20,081	\$5,528	\$0	\$5,528	\$5,528

CHFA Grant (45500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Transfers						
81905 Transfer Out CHFA	-	47,647	-	-	-	-
Total Transfers	\$0	\$47,647	\$0	\$0	\$0	\$0
Total CHFA Grant Expenses	\$0	\$47,647	\$0	\$0	\$0	\$0

2003 CDBG (46500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Transfers						
80840 Transfer Out Housing Fund	3,452	1,583	2,111	-	2,111	2,111
81303 Transfer Out 03 CDBG PI	16,559	7,494	10,310	-	10,310	10,310
Total Transfers	\$20,011	\$9,077	\$12,421	\$0	\$12,421	\$12,421
Total 2003 CDBG Expenses	\$20,011	\$9,077	\$12,421	\$0	\$12,421	\$12,421

2003 Cal Home Rehabilitation

2003 Cal Home Rehabilitation (49500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Transfers						
81311 Transfer Out 03 Calhome PI	11,938	24,019	684	-	684	684
Total Transfers	\$11,938	\$24,019	\$684	\$0	\$684	\$684
Total 2003 Cal Home Rehabilitation Expenses	\$11,938	\$24,019	\$684	\$0	\$684	\$684

2004 CDBG (50500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Transfers						
80840 Transfer Out Housing Fund	1,639	1,559	1,538	-	1,538	1,538
81304 Transfer Out 04 CDBG PI	7,878	7,287	7,510	-	7,510	7,510
Total Transfers	\$9,517	\$8,846	\$9,048	\$0	\$9,048	\$9,048
Total 2004 CDBG Expenses	\$9,517	\$8,846	\$9,048	\$0	\$9,048	\$9,048

2004 Cal Home Grant

2004 Cal-Home Grant (51500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Transfers						
81312 Transfer Out 04 Calhome PI	4,570	48,711	6,566	-	6,566	6,566
Total Transfers	\$4,570	\$48,711	\$6,566	\$0	\$6,566	\$6,566
Total 2004 Cal-Home Grant Expenses	\$4,570	\$48,711	\$6,566	\$0	\$6,566	\$6,566

2005 Cal Home Grant (53500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Materials and Services						
52030 Miscellaneous	-	-	-	50	-	-
Total Materials and Services	\$0	\$0	\$0	\$50	\$0	\$0
Transfers						
81313 Transfer Out 05 Calhome	49,003	10,355	7,414	-	7,414	7,414
Total Transfers	\$49,003	\$10,355	\$7,414	\$0	\$7,414	\$7,414
Total 2005 Cal Home Grant Expenses	\$49,003	\$10,355	\$7,414	\$50	\$7,414	\$7,414

CDBG RLA (56500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Special Payments						
50470 Grant Loans	61,908	-	-	-	-	-
Total Special Payments	\$61,908	\$0	\$0	\$0	\$0	\$0
Transfers						
80840 Transfer Out Housing Fund	1,926	-	2,393	-	2,393	2,393
Total Transfers	\$1,926	\$0	\$2,393	\$0	\$2,393	\$2,393
Total CDBG RLA Expenses	\$63,834	\$0	\$2,393	\$0	\$2,393	\$2,393

Cal-home Reuse (57500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Special Payments						
50470 Grant Loans	62,656	101,536	-	-	-	-
Total Special Payments	\$62,656	\$101,536	\$0	\$0	\$0	\$0
Transfers						
80840 Transfer Out Housing Fund	5,343	-	-	-	-	-
Total Transfers	\$5,343	\$0	\$0	\$0	\$0	\$0
Total Cal-home Reuse Expenses	\$67,999	\$101,536	\$0	\$0	\$0	\$0

2006 Cal Home Grant

2006 Calhome (58500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Transfers						
81314 Transfer Out 06 Calhome PI	24,616	4,403	2,342	-	2,342	2,342
Total Transfers	\$24,616	\$4,403	\$2,342	\$0	\$2,342	\$2,342
Total 2006 Calhome Expenses	\$24,616	\$4,403	\$2,342	\$0	\$2,342	\$2,342

Begin Reuse (61500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Transfers						
81320 Transfer Out Begin PI	32	-	-	-	-	-
Total Transfers	\$32	\$0	\$0	\$0	\$0	\$0
Total Begin Reuse Expenses	\$32	\$0	\$0	\$0	\$0	\$0

2009 CDBG 09STBG-6421 (63500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Special Payments						
50470 Grant Loans	209,856	-	-	-	-	-
Total Special Payments	\$209,856	\$0	\$0	\$0	\$0	\$0
Transfers						
80840 Transfer Out Housing Fund	993	1,522	1,512	-	1,512	1,512
81305 Transfer Out 09CDBG	38,436	7,431	7,385	-	7,385	7,385
Total Transfers	\$39,429	\$8,953	\$8,897	\$0	\$8,897	\$8,897
Total 2009 CDBG 09STBG-6421 Expenses	\$249,285	\$8,953	\$8,897	\$0	\$8,897	\$8,897

Home Reuse Fund

Home Reuse Fund (64500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Transfers						
81325 Transfer Out Home PI	15	-	-	-	-	-
Total Transfers	\$15	\$0	\$0	\$0	\$0	\$0
Total Home Reuse Fund Expenses	\$15	\$0	\$0	\$0	\$0	\$0

08-EDEF-5879 CDBG Grant (65500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Materials and Services						
50460 Professional Services	41,625	-	-	-	-	-
Total Materials and Services	\$41,625	\$0	\$0	\$0	\$0	\$0
Transfers						
80840 Transfer Out Housing Fund	1,537	656	657	-	657	657
81315 Transfer Out ED Bryne Mem	7,502	3,201	3,210	-	3,210	3,210
81905 Transfer Out CHFA	10,579	-	-	-	-	-
Total Transfers	\$19,618	\$3,857	\$3,867	\$0	\$3,867	\$3,867
Total 08-EDEF-5879 CDBG Grant Expenses	\$61,243	\$3,857	\$3,867	\$0	\$3,867	\$3,867

2010 CDBG (66500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Special Payments						
50470 Grant Loans	544,073	-	-	-	-	-
Total Special Payments	\$544,073	\$0	\$0	\$0	\$0	\$0
Transfers						
81308 Oto 10cdbg Gen Admin (21a)	47,589	-	-	-	-	-
Total Transfers	\$47,589	\$0	\$0	\$0	\$0	\$0
Total 2010 CDBG Expenses	\$591,662	\$0	\$0	\$0	\$0	\$0

2010 Home (67500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Special Payments						
50470 Grant Loans	315,064	-	-	-	-	-
Total Special Payments	\$315,064	\$0	\$0	\$0	\$0	\$0
Transfers						
80840 Transfer Out Housing Fund	20,479	-	-	-	-	-
81326 Transfer Out Home Reuse	100	-	-	-	-	-
Total Transfers	\$20,579	\$0	\$0	\$0	\$0	\$0
Total 2010 Home Expenses	\$335,643	\$0	\$0	\$0	\$0	\$0

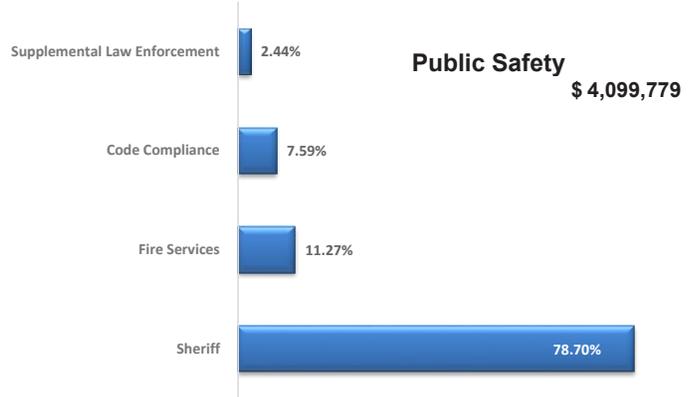
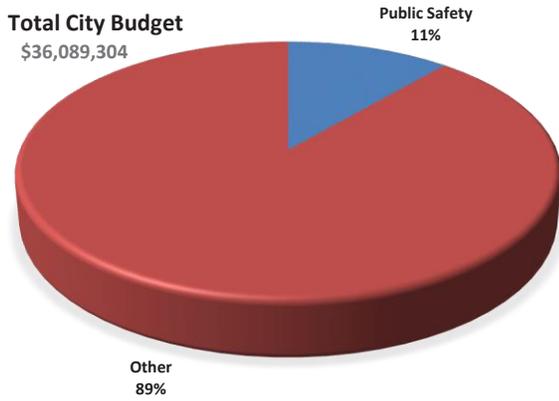
09 CDBG EDEF (68500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Special Payments						
50470 Grant Loans	197,496	-	-	-	-	-
Total Special Payments	\$197,496	\$0	\$0	\$0	\$0	\$0
Transfers						
80840 Transfer Out Housing Fund	47,441	-	-	-	-	-
Total Transfers	\$47,441	\$0	\$0	\$0	\$0	\$0
Total 09 CDBG EDEF Expenses	\$244,937	\$0	\$0	\$0	\$0	\$0

2013 CDBG (69500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Materials and Services						
50460 Professional Services	-	-	213,779	66,193	213,779	213,779
Total Materials and Services	\$0	\$0	\$213,779	\$66,193	\$213,779	\$213,779
Special Payments						
50470 Grant Loans	-	-	759,466	-	759,466	759,466
Total Special Payments	\$0	\$0	\$759,466	\$0	\$759,466	\$759,466
Total 2013 CDBG Expenses	\$0	\$0	\$973,245	\$66,193	\$973,245	\$973,245

Public Safety



01137 – Fire Services

The Kern County Fire Department (KCFD) is an organization comprised of over 625 permanent employees protecting an area which spans over 8,000 square miles.

The KCFD provides fire protection services for over 500,000 citizens living in the unincorporated areas of Kern County and the cities of Arvin, Delano, Maricopa, McFarland, Ridgecrest, Shafter, Taft, Tehachapi and Wasco. Over 546 uniformed firefighters are stationed in 46 fire stations throughout Kern County. Added to this, the Kern County Fire Department has 14 Mutual Aid Agreements with neighboring fire suppression organizations to further strengthen the emergency services available to our customers.

Firefighter Duties Includes:

- Fire Suppression
- Emergency Medical Services
- Hazardous Materials Mitigation
- Fire Prevention
- Rescue
- Air Operations
- Training and Public Education
- Arson Investigation
- Apparatus Maintenance

Mission Statement -To proudly serve our communities by protecting life, property and the environment through effective education, prevention, preparedness and emergency response.

Vision Statement -To provide outstanding customer-centered Fire and Emergency Services.

Core Values - Leadership, Integrity and Service.

01140 – Sheriff

Mission

The Kern County Sheriff's Office is committed to work in partnership with our community to enhance the safety, security, and quality of life for the residents and visitors of Kern County through professional public safety services.

History - Formed in 1866, the Kern County Sheriff's Office is the oldest law enforcement agency in the county. The Sheriff is the county's chief law enforcement officer. In addition to providing police services to the unincorporated portions of the county, the Sheriff has the responsibility for the jail system, providing bailiff and prisoner transportation service to the courts, search and rescue, coroner services, and civil process (serving lawsuit papers). The Sheriff's Office has 1,202 sworn and civilian employees. There are 567 authorized deputy sheriff positions deployed in patrol, substations, detectives, courts services, and special investigations units. There are 338 detention deputy positions deployed in the detention facilities, and 297 Sheriff's professional support staff assigned throughout Kern County. The Sheriff, who also serves as the Coroner, is an elected official. All other ranks are county employees and fall under civil service regulations.

01160 – Code Compliance

The Code Compliance Division operates within the Community Development Department. The primary focus of the Code Compliance Division is to assure compliance with City codes and ordinances through a cooperative relationship with the citizens of Wasco. The Code Compliance Division and its staff act as a liaison between the City and the community, helping residents and businesses comply with City codes and ordinances. The Code Compliance Division also enjoys a close partnership with the Kern County Sheriff's Department in many law enforcement functions and community activities.

OBJECTIVES

1) Improve Code Enforcement and Notification Process.

- Update procedures to clarify and streamline the code enforcement violation and abatement process.
- Update notice templates
- Development of a Procedures Manual for Code Enforcement to outline purpose, procedures and performance measures

2) Proactively enforce codes and ordinances in the City of Wasco.

- Hold two community clean-up days.
- Develop information brochures to improve public education of codes and ordinances and focus on prevention of violations

3) Maintain working relationship with Kern County Sheriff's Department.

- Continue to work with Sheriff's Department on shared enforcement actions.

4) Maintain professional memberships and professional certifications for staff and encourage ongoing training opportunities.

Public Safety Service Area Summary

Revenues by Category	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Taxes	89,954	113,800	85,000	86,000	1,000	1.2%	24.1%
Fines and Forfeiture	50,398	58,240	40,000	40,000		.0%	11.2%
Charges for Services	25,066	20,647	18,000	20,800	2,800	15.6%	5.8%
Interest	396	-	-	-		#.0%	.0%
Grants and Donations	290,004	29,389	10,000	10,000		.0%	2.8%
Intergovernmental	96,530	100,000	100,000	100,000		.0%	28.0%
Other Financing Src	99,145	100,000	100,500	100,000	(500)	-.5%	28.0%
Miscellaneous	-	300	-	-		#.0%	.0%
Total Revenues	\$651,493	\$422,376	\$353,500	\$356,800	\$3,300	.9%	100.0%

Expenses by Category	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Personnel Services	3,490,282	3,576,408	3,729,752	3,903,646	173,894	4.7%	95.2%
Materials and Services	12,353	17,527	25,300	26,600	1,300	5.1%	.6%
Capital Outlay	271,997	23,599	-	-		#.0%	.0%
Special Payments	59,623	16,542	17,504	17,875	371	2.1%	.4%
Transfers	126,087	130,237	135,666	151,658	15,992	11.8%	3.7%
Total Expenses	\$3,960,342	\$3,764,313	\$3,908,222	\$4,099,779	\$191,557	4.9%	100.0%

Expenses by Department	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Fire Services (137)	401,140	423,203	446,479	462,106	15,627	3.5%	11.3%
Sheriff (140)	3,049,958	3,104,377	3,123,486	3,226,547	103,061	3.3%	78.7%
Code Compliance (160)	151,822	130,055	238,257	311,126	72,869	30.6%	7.6%
Public Works (200)	257,422	6,678	-	-		#.0%	.0%
Grant Funds (500)	100,000	100,000	100,000	100,000		.0%	2.4%
Total Expenses	\$3,960,342	\$3,764,313	\$3,908,222	\$4,099,779	\$191,557	4.9%	100.0%

Expenses by Fund	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
General Fund (1)	3,602,920	3,657,635	3,808,222	3,999,779	191,557	5.0%	97.6%
Emergency Response (15)	257,422	6,678	-	-		#.0%	.0%
Supplemental Law Enforcement (41)	100,000	100,000	100,000	100,000		.0%	2.4%
Total Expenses	\$3,960,342	\$3,764,313	\$3,908,222	\$4,099,779	\$191,557	4.9%	100.0%

Expenses by Org	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Fire Services (01137)	401,140	423,203	446,479	462,106	15,627	3.5%	11.3%
Sheriff (01140)	3,049,958	3,104,377	3,123,486	3,226,547	103,061	3.3%	78.7%
Code Compliance (01160)	151,822	130,055	238,257	311,126	72,869	30.6%	7.6%
Emergency Response (15200)	257,422	6,678	-	-		#.0%	.0%
Supplemental Law Enforcement (41500)	100,000	100,000	100,000	100,000		.0%	2.4%
Total Expenses	\$3,960,342	\$3,764,313	\$3,908,222	\$4,099,779	\$191,557	4.9%	100.0%

Public Safety Salary Distribution Recap

POSITION	GRADE	2013	2014	2015	2016	MIN SALARY	MAX SALARY
CODE COMPLIANCE OFFICER	40	1.00	1.00	1.25	2.50	49,550	63,239
PLANNING DIR	CONTRACT	0.10	0.10	0.10	0.10		
CODE COMPLIANCE (01160)		1.10	1.10	1.35	2.60		
GRAND TOTAL		1.10	1.10	1.35	2.60		



Fire Services (01137)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50020 Contract Salary	401,140	423,203	446,479	223,240	446,479	462,106
Total Personnel Services	\$401,140	\$423,203	\$446,479	\$223,240	\$446,479	\$462,106
Total Fire Services Expenses	\$401,140	\$423,203	\$446,479	\$223,240	\$446,479	\$462,106



Sheriff (01140)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50020 Contract Salary	2,970,257	3,018,169	3,040,537	2,280,403	3,040,537	3,136,955
50021 Supplemental Cont. Services	3,199	4,447	10,000	-	10,000	10,000
50110 Retirement Benefit	33,152	33,643	36,326	36,328	36,326	35,298
Total Personnel Services	\$3,006,608	\$3,056,259	\$3,086,863	\$2,316,731	\$3,086,863	\$3,182,253
Materials and Services						
50260 Bike Patrol	-	4,042	-	-	-	-
50270 Radar Repair	-	347	500	-	500	500
50310 Office Supplies	670	-	100	-	100	100
50460 Professional Services	1,485	-	-	-	-	-
52030 Miscellaneous	441	254	500	20	500	500
52042 Small Tools & Equip-Noncapital	2,456	5,056	10,000	8,159	10,000	10,000
533166 GP Tools	4	-	-	-	-	-
Total Materials and Services	\$5,056	\$9,699	\$11,100	\$8,179	\$11,100	\$11,100
Capital Outlay						
52040 Capital Outlay	14,575	16,921	-	17,550	-	-
Total Capital Outlay	\$14,575	\$16,921	\$0	\$17,550	\$0	\$0
Special Payments						
52160 Parking Citation	-	-	-	489	538	-
53315 DUI Grant	5,948	-	-	-	-	-
Total Special Payments	\$5,948	\$0	\$0	\$489	\$538	\$0
Transfers						
80550 Transfer Out Facilities Mai	17,771	21,498	25,523	17,016	25,523	33,194
Total Transfers	\$17,771	\$21,498	\$25,523	\$17,016	\$25,523	\$33,194
Total Sheriff Expenses	\$3,049,958	\$3,104,377	\$3,123,486	\$2,359,965	\$3,124,024	\$3,226,547



Code Compliance (01160)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	55,935	61,768	110,984	102,095	110,984	140,565
50050 Overtime	-	-	1,000	-	1,000	7,028
50060 Extra Help	-	-	22,080	-	22,080	22,080
50090 FICA Paid	4,084	4,475	10,272	7,585	10,272	10,191
50110 Retirement Benefit	9,270	8,529	16,611	23,653	16,611	39,358
50120 Group Insurance	9,721	20,906	32,811	17,469	32,811	36,547
50125 Boot Allowance	134	-	350	315	350	1,000
50130 Uniform Allowance	587	-	500	1,028	1,130	500
52190 Workers Compensation	2,803	1,268	1,802	1,488	1,802	2,018
Total Personnel Services	\$82,534	\$96,946	\$196,410	\$153,633	\$197,040	\$259,287
Materials and Services						
50230 Training and Travel	1,024	-	3,000	1,676	3,000	3,500
50285 Communication - Cell	550	650	500	550	500	1,500
50290 Postage	-	-	-	6	7	-
50310 Office Supplies	414	412	500	1,254	1,043	500
50320 Fuel	1,305	1,573	3,000	1,923	3,000	3,000
50370 Uniform Cleaning Service	-	173	200	54	200	-
50460 Professional Services	3,592	2,793	4,000	9,204	4,000	4,000
52030 Miscellaneous	412	119	500	45	500	500
52042 Small Tools & Equip-Noncapital	-	2,108	2,500	357	2,500	2,500
Total Materials and Services	\$7,297	\$7,828	\$14,200	\$15,069	\$14,750	\$15,500
Special Payments						
50780 Bad Debt	33,776	-	5,000	-	5,000	5,000
52120 Liability Insurance	2,982	3,115	3,704	3,288	3,704	4,075
52225 Community Projects	-	282	-	-	-	-
52230 Weed Abatement	10,780	4,120	8,000	2,367	8,000	8,000
52245 Temporary Destitute Housing	-	200	300	-	300	300
52255 Bike Helmets TDA 3 Grant Exp	6,137	8,825	500	-	500	500
Total Special Payments	\$53,675	\$16,542	\$17,504	\$5,655	\$17,504	\$17,875
Transfers						
80200 Transfer Out Shop	1,498	2,896	3,673	2,569	3,673	10,533
80550 Transfer Out Facilities Mai	1,525	1,847	2,190	1,464	2,190	2,849
81400 Transfer Out IT	5,293	3,996	4,280	2,856	4,280	5,082
Total Transfers	\$8,316	\$8,739	\$10,143	\$6,889	\$10,143	\$18,464
Total Code Compliance Expenses	\$151,822	\$130,055	\$238,257	\$181,246	\$239,437	\$311,126

Emergency Response

Emergency Response (15200)

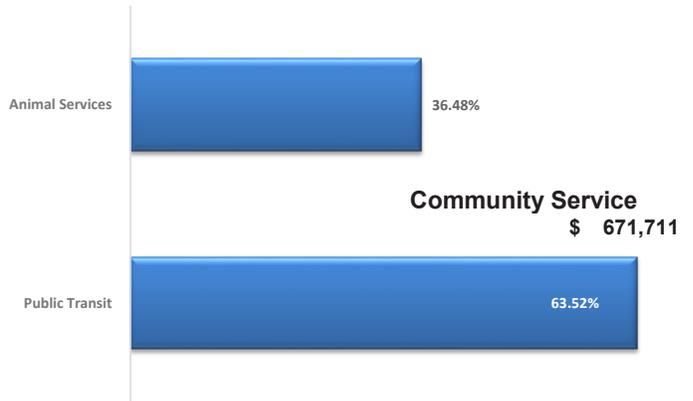
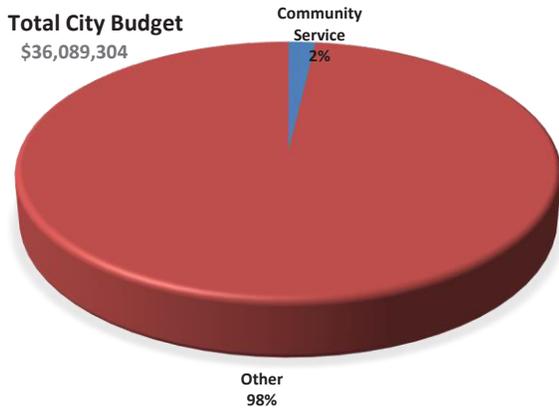
	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Capital Outlay						
560112 Transit Security Project	257,422	6,678	-	-	-	-
Total Capital Outlay	\$257,422	\$6,678	\$0	\$0	\$0	\$0
Total Emergency Response Expenses	\$257,422	\$6,678	\$0	\$0	\$0	\$0

Supplemental Law Enforcement

Supplemental Law Enforcement (41500)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Transfers						
81710 Transfer Out Sheriff (Deputy)	100,000	100,000	100,000	94,775	100,000	100,000
Total Transfers	\$100,000	\$100,000	\$100,000	\$94,775	\$100,000	\$100,000
Total Supplemental Law Enforcement	\$100,000	\$100,000	\$100,000	\$94,775	\$100,000	\$100,000

Community Services



01145 – Animal Services

The mission of the City of Wasco Animal Control Division is to provide for public safety in the community through the removal and impoundment of domestic animals.

Central to the core mission of the Animal Control Division is enforcement of applicable animal control laws, medical care and sheltering of impounded animals, recovery and redemption of lost animals with their owners, adoption and placement of available animals, investigation of animal cruelty and dangerous animal complaints, rabies vaccinations, and licensing of dogs and cats. The Animal Control Division also provides for public education programs, spay and neuter surgeries and evacuation of animals during local and regional emergencies. Department costs are partially offset by revenue from pet licenses and fees collected for various activities in the shelter.



12200 – Public Transit

To develop, deliver and operate transportation facilities and services for the City of Wasco, and valuing the cost-effective, safe and efficient movement of people and goods in a manner that protects and enhances all natural environments and quality of life.

Community Service Area Summary

Revenues by Category	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Licenses and Permits	4,585	2,770	4,000	3,500	(500)	-12.5%	.8%
Fines and Forfeiture	250	500	-	-		#.0%	.0%
Charges for Services	186,748	165,246	159,500	178,900	19,400	12.2%	40.4%
Interest	395	296	-	-		#.0%	.0%
Grants and Donations	63,522	139,651	101,408	257,401	155,993	153.8%	58.2%
Miscellaneous	745	-	2,500	2,500		.0%	.6%
Total Revenues	\$256,245	\$308,463	\$267,408	\$442,301	\$174,893	65.4%	100.0%

Expenses by Category	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Personnel Services	215,791	216,654	253,165	275,625	22,460	8.9%	41.0%
Materials and Services	46,223	65,367	75,284	82,550	7,266	9.7%	12.3%
Capital Outlay	104,154	83,304	24,500	227,000	202,500	826.5%	33.8%
Special Payments	8,156	8,496	10,101	4,444	(5,657)	-56.0%	.7%
Transfers	61,127	59,106	72,242	82,092	9,850	13.6%	12.2%
Total Expenses	\$435,451	\$432,927	\$435,292	\$671,711	\$236,419	54.3%	100.0%

Expenses by Department	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Animal Services (145)	114,651	117,932	180,345	245,045	64,700	35.9%	36.5%
Public Works (200)	320,800	314,995	254,947	426,666	171,719	67.4%	63.5%
Total Expenses	\$435,451	\$432,927	\$435,292	\$671,711	\$236,419	54.3%	100.0%

Expenses by Fund	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
General Fund (1)	114,651	117,932	180,345	245,045	64,700	35.9%	36.5%
Public Transit (12)	320,800	314,995	254,947	426,666	171,719	67.4%	63.5%
Total Expenses	\$435,451	\$432,927	\$435,292	\$671,711	\$236,419	54.3%	100.0%

Expenses by Org	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Animal Services (01145)	114,651	117,932	180,345	245,045	64,700	35.9%	36.5%
Public Transit (12200)	320,800	314,995	254,947	426,666	171,719	67.4%	63.5%
Total Expenses	\$435,451	\$432,927	\$435,292	\$671,711	\$236,419	54.3%	100.0%

Community Service Salary Distribution Recap

POSITION	GRADE	2013	2014	2015	2016	MIN	MAX
						SALARY	SALARY
ANIMAL CONTROL OFFICER	25	1.00	1.00	1.00	2.00	34,212	43,665
ANIMAL SERVICES (01145)		1.00	1.00	1.00	2.00		
TRANSIT BUS DRIVER	25	2.00	2.00	2.00	2.00	34,212	43,665
PUBLIC TRANSIT (12200)		2.00	2.00	2.00	2.00		
GRAND TOTAL		3.00	3.00	3.00	4.00		

Animal Services

Animal Services (01145)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	40,870	32,299	59,339	48,185	59,339	70,477
50050 Overtime	4,016	8,929	5,000	9,387	7,863	3,524
50060 Extra Help	13,016	10,277	10,000	6,342	10,000	10,000
50090 FICA Paid	4,308	3,819	5,686	4,774	5,686	5,110
50110 Retirement Benefit	5,748	2,503	5,606	8,226	5,606	19,734
50120 Group Insurance	8,661	12,499	19,076	12,083	19,076	18,324
50125 Boot Allowance	75	161	175	-	175	175
50130 Uniform Allowance	-	25	100	35	100	100
52190 Workers Compensation	1,984	2,077	947	2,159	2,132	1,061
Total Personnel Services	\$78,678	\$72,589	\$105,929	\$91,191	\$109,977	\$128,505
Materials and Services						
50230 Training and Travel	2,013	1,899	750	638	750	4,000
50285 Communication - Cell	502	909	600	1,019	600	600
50310 Office Supplies	224	493	500	341	500	500
50320 Fuel	5,481	4,297	5,000	3,524	5,000	5,000
50370 Uniform Cleaning Service	586	306	400	133	400	400
50380 Tools	837	85	1,000	532	1,000	1,000
50390 Materials/Supplies	973	4,010	4,000	3,420	4,000	4,500
50410 Vet Services	1,145	6,133	4,000	2,688	4,000	8,000
50415 Pet Food	-	845	1,000	154	1,000	1,000
50420 Animal Disposal Service	1,820	1,590	2,000	780	2,000	2,000
50460 Professional Services	1,543	3,513	4,000	5,415	4,965	4,000
50530 Equipment Repair	-	307	2,500	300	2,500	2,500
52030 Miscellaneous	497	870	750	297	750	750
52042 Small Tools & Equip-Noncapital	-	495	500	261	500	500
Total Materials and Services	\$15,621	\$25,752	\$27,000	\$19,502	\$27,965	\$34,750
Capital Outlay						
52040 Capital Outlay	-	-	24,500	9,628	24,500	45,000
Total Capital Outlay	\$0	\$0	\$24,500	\$9,628	\$24,500	\$45,000
Special Payments						
52120 Liability Insurance	2,711	2,832	3,367	3,007	3,367	3,704
Total Special Payments	\$2,711	\$2,832	\$3,367	\$3,007	\$3,367	\$3,704
Transfers						
80200 Transfer Out Shop	2,995	1,454	1,836	1,224	1,836	10,533
80550 Transfer Out Facilities Mai	9,353	11,309	13,433	8,952	13,433	17,471
81400 Transfer Out IT	5,293	3,996	4,280	2,856	4,280	5,082
Total Transfers	\$17,641	\$16,759	\$19,549	\$13,032	\$19,549	\$33,086
Total Animal Services Expenses	\$114,651	\$117,932	\$180,345	\$136,360	\$185,358	\$245,045

ACCOUNT	CAPITAL OUTLAY & PROJECTS	AMOUNT
52040-CAPITAL OUTLAY	-DOG RUN PHASE II	25,000
52040-CAPITAL OUTLAY	-TWO SHEDS	20,000
TOTAL OUTLAY FOR 01145-ANIMAL SERVICES		\$45,000

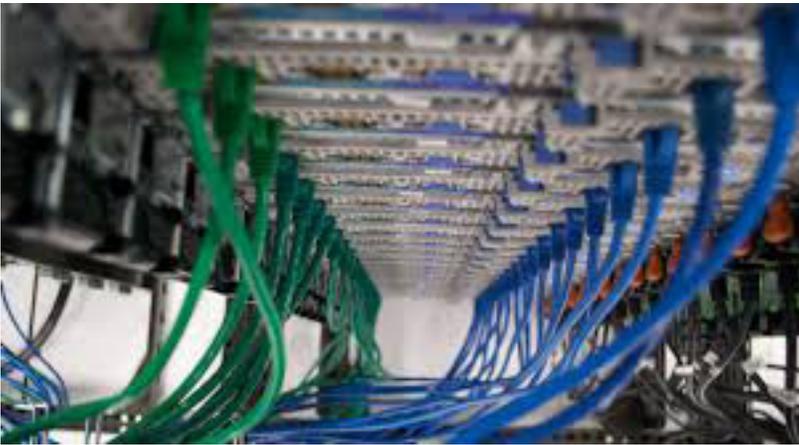
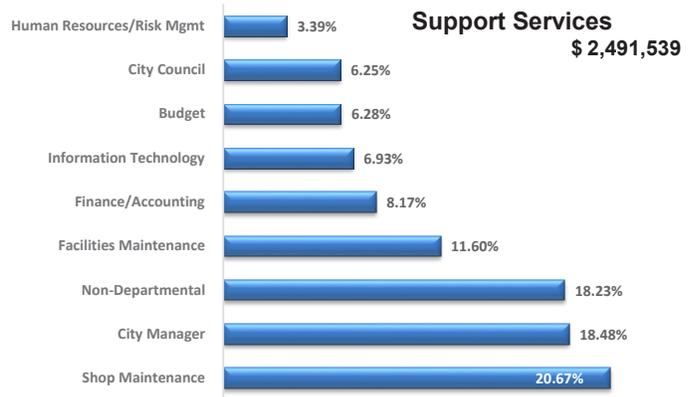
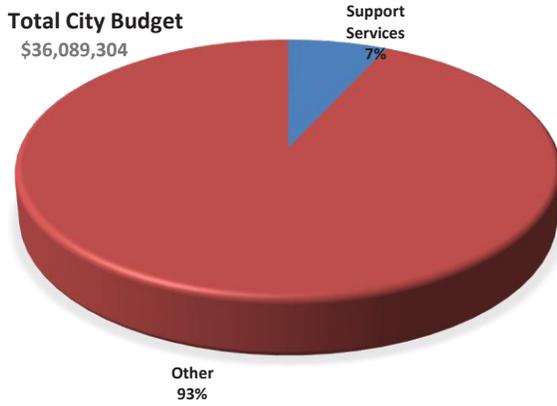
Public Transit (12200)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	76,980	76,035	76,163	73,536	76,163	79,644
50050 Overtime	77	493	1,000	176	1,000	3,982
50090 FICA Paid	5,613	5,563	5,903	5,367	5,903	5,774
50110 Retirement Benefit	18,430	18,905	22,710	28,441	22,710	22,300
50120 Group Insurance	26,751	31,773	28,286	23,462	28,286	20,707
50125 Boot Allowance	76	162	350	285	350	350
52190 Workers Compensation	9,186	11,134	12,824	10,587	12,824	14,363
Total Personnel Services	\$137,113	\$144,065	\$147,236	\$141,854	\$147,236	\$147,120
Materials and Services						
50230 Training and Travel	30	60	500	97	500	500
50280 Communications	2,098	2,320	2,100	2,119	2,100	2,100
50285 Communication - Cell	-	-	600	-	600	600
50290 Postage	-	-	200	-	200	300
50310 Office Supplies	21	372	1,000	79	1,000	1,000
50320 Fuel	21,324	23,991	25,000	15,417	25,000	25,000
50350 Physicals	40	240	200	-	200	200
50370 Uniform Cleaning Service	444	500	1,800	525	1,800	1,800
50390 Materials/Supplies	191	24	1,000	-	1,000	1,000
50460 Professional Services	2,549	8,950	3,000	1,475	3,000	3,000
50580 Utilities	3,261	2,642	10,000	1,499	10,000	10,200
52042 Small Tools & Equip-Noncapital	-	-	1,500	-	1,500	1,500
52050 Auditor	644	516	1,384	2,047	1,384	600
Total Materials and Services	\$30,602	\$39,615	\$48,284	\$23,258	\$48,284	\$47,800
Capital Outlay						
52040 Capital Outlay	-	-	-	-	-	182,000
57500 Depreciation	82,451	83,304	-	-	-	-
57600 Loss on Sale OF Fixed Assets	21,703	-	-	-	-	-
Total Capital Outlay	\$104,154	\$83,304	\$0	\$0	\$0	\$182,000
Special Payments						
52120 Liability Insurance	5,422	5,664	6,734	5,989	6,734	740
55020 Safety	23	-	-	-	-	-
Total Special Payments	\$5,445	\$5,664	\$6,734	\$5,989	\$6,734	\$740
Transfers						
80200 Transfer Out Shop	36,668	36,504	46,223	30,816	46,223	41,075
80550 Transfer Out Facilities Mai	1,525	1,847	2,190	1,464	2,190	2,849
81400 Transfer Out IT	5,293	3,996	4,280	2,856	4,280	5,082
Total Transfers	\$43,486	\$42,347	\$52,693	\$35,136	\$52,693	\$49,006
Total Public Transit Expenses	\$320,800	\$314,995	\$254,947	\$206,237	\$254,947	\$426,666

ACCOUNT	CAPITAL OUTLAY & PROJECTS	AMOUNT
52040-CAPITAL OUTLAY	-PTMISEA CNG 14 PASSENGER BUS	110,000
52040-CAPITAL OUTLAY	-PTMISEA GAS 14 PASSENGER BUS	72,000
TOTAL OUTLAY FOR 12200-PUBLIC TRANSIT		\$182,000

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Support Services



01105 – City Council

The Wasco City Council consists of five members elected from the city at large, who serve four-year staggered terms. Annually, the City Council appoints a mayor and a vice mayor from its own membership to serve a one-year term. The mayor is responsible for presiding over City Council meetings, representing the City Council at various business and ceremonial events, and executing all city ordinances, resolutions, and contracts. The Mayor Pro Tem performs these duties in the absence of the mayor. As a legislative body, the City Council is responsible for the enactment of local laws / ordinances, the adoption of the annual city budget and capital improvement program, and the review and adoption of proposed policies, agreements, contracts, and other city business items. The City Council appoints the city manager and city attorney, as well as the members of the various citizen advisory boards, commissions, and ad hoc committees. Ultimately, the City Council provides leadership through policy development and establishes the current and future direction of the City.

01110 – City Manager

The City Manager's office provides leadership and oversight for the administration of all City services and activities, as well as ensures that City Council policies are implemented throughout the organization.

The City Manager's office oversees the work of all City departments and directs the financial and information technology planning, budget preparation, performance measurements, long-term capital financing, public information, risk management: employee safety training and workers' compensation, and property and liability claims administration, as well as other duties and responsibilities as may be assigned by the City Council.

The City Manager's office also has the responsibility to ensure that the needs and concerns of the community and the City organization are properly addressed to maintain Oceanside's quality of life.

01115 – Finance

The Finance and Accounting Division manages the finances of the City. The Department is responsible for maintaining the integrity and accuracy of the City's fiscal financial reporting and computerized accounting systems. Finance is responsible for Financial Reporting, Investments, Audits, Policy & Procedures and Management Information Systems. Accounting is responsible for the day-to-day processes of Accounts payable, Accounts Receivable, Payroll, Utility Billing, Business License, Cash Collection and Customer Service.

01117 – Budget

The Budget Department will develop and execute the annual budget preparation process, coordinate and monitor the budget planning process, monitor and finance capital improvements, and provide a fiscal year mid-year budget review.

01120 – Human Resources & Risk Management

Human resources is under the direction of Administrative Services/Finance Director. Human Resources maintains and updates all personnel records, handles job recruitment and selection, and is responsible for employee benefits administration, coordination of personnel programs, and employee and labor relations.

Risk Management maintains and updates all insurance records, develops safety programs, files all claims of liability and Workers Compensation, and provides related information to the City's Attorney and City Manager. In addition, this department will develop programs that will improve employee safety and reduce city liability.

01155 – Information Technology

The Management Information Systems department provides support for the entire City's computer network, computer systems, and telecommunications, including the Voice Over IP and cellular communication.

11200 – Shop Maintenance

The responsibility of the fleet maintenance division is to address the City's automotive and equipment fleet needs. This is achieved by developing methods to handle complex mechanical failures and governing the expenses incurred by each of the department and divisions with regard to their automotive expenditures.

16200 – Facilities Maintenance

The responsibility of Facilities Maintenance includes providing facility maintenance support services to the City's facilities and structures to achieve their maximum expected design life and to insure a safe environment for public and the City of Wasco Employees.

Support Service Area Summary

Revenues by Category	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Taxes	4,216,115	3,675,661	3,670,000	3,881,638	211,638	5.8%	57.4%
Licenses and Permits	77,517	91,702	85,000	90,419	5,419	6.4%	1.3%
Charges for Services	15,994	28,869	14,519	16,019	1,500	10.3%	.2%
Interest	8,386	7,983	3,000	6,000	3,000	100.0%	.1%
Rental Income	8,835	9,830	8,900	8,900		.0%	.1%
Systems Development	-	248	123	123		.0%	.0%
Other Financing Src	1,870,122	2,227,704	2,341,358	2,757,190	415,832	17.8%	40.8%
Miscellaneous	31,400	17,688	5,000	5,000		.0%	.1%
Total Revenues	\$6,228,369	\$6,059,685	\$6,127,900	\$6,765,289	\$637,389	10.4%	100.0%

Expenses by Category	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Personnel Services	866,740	983,121	944,732	1,070,784	126,052	13.3%	43.0%
Materials and Services	593,747	681,730	861,764	872,702	10,938	1.3%	35.0%
Capital Outlay	73,785	21,704	35,000	112,781	77,781	222.2%	4.5%
Special Payments	282,686	216,793	239,269	256,445	17,176	7.2%	10.3%
Transfers	90,316	90,438	124,941	178,827	53,886	43.1%	7.2%
Total Expenses	\$1,907,274	\$1,993,786	\$2,205,706	\$2,491,539	\$285,833	13.0%	100.0%

Expenses by Department	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
City Council (105)	114,261	117,703	150,273	155,607	5,334	3.5%	6.2%
City Manager (110)	365,145	418,032	406,499	460,406	53,907	13.3%	18.5%
Finance/Accounting (115)	126,598	159,453	158,779	203,535	44,756	28.2%	8.2%
Budget (117)	111,537	114,656	120,599	156,432	35,833	29.7%	6.3%
Human Resources/Risk Mgmt. (120)	43,583	50,291	64,938	84,366	19,428	29.9%	3.4%
Non-Departmental (130)	414,889	442,234	452,959	454,300	1,341	.3%	18.2%
Information Technology (155)	206,547	116,116	155,500	172,781	17,281	11.1%	6.9%
Public Works (200)	524,714	575,301	696,159	804,112	107,953	15.5%	32.3%
Total Expenses	\$1,907,274	\$1,993,786	\$2,205,706	\$2,491,539	\$285,833	13.0%	100.0%

Expenses by Fund	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
General Fund (1)	1,382,560	1,418,485	1,509,547	1,687,427	177,880	11.8%	67.7%
Shop Maintenance (11)	362,690	380,340	473,804	515,065	41,261	8.7%	20.7%
Facilities Maintenance (16)	162,024	194,961	222,355	289,047	66,692	30.0%	11.6%
Total Expenses	\$1,907,274	\$1,993,786	\$2,205,706	\$2,491,539	\$285,833	13.0%	100.0%

Expenses by Org	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
City Council (01105)	114,261	117,703	150,273	155,607	5,334	3.5%	6.2%
City Manager (01110)	365,145	418,032	406,499	460,406	53,907	13.3%	18.5%
Finance/Accounting (01115)	126,598	159,453	158,779	203,535	44,756	28.2%	8.2%
Budget (01117)	111,537	114,656	120,599	156,432	35,833	29.7%	6.3%
Human Resources/Risk Mgmt (01120)	43,583	50,291	64,938	84,366	19,428	29.9%	3.4%
Non-Departmental (01130)	414,889	442,234	452,959	454,300	1,341	.3%	18.2%
Information Technology (01155)	206,547	116,116	155,500	172,781	17,281	11.1%	6.9%
Shop Maintenance (11200)	362,690	380,340	473,804	515,065	41,261	8.7%	20.7%
Facilities Maintenance (16200)	162,024	194,961	222,355	289,047	66,692	30.0%	11.6%
Total Expenses	\$1,907,274	\$1,993,786	\$2,205,706	\$2,491,539	\$285,833	13.0%	100.0%

Support Services Salary Distribution Recap

POSITION	GRADE	2013	2014	2015	2016	MIN SALARY	MAX SALARY
ACCOUNTING ASST. I	23			1.00			
ADMINISTRATIVE ASSISTANT I	29				0.20	37,764	48,198
CITY MANAGER	CONTRACT	1.00	1.00	1.00	1.00		
CLERK	23				0.55	32,564	41,560
EXECUTIVE ASSISTANT	33	0.50	0.55	0.50	0.50	41,684	53,201
GRANT ADMINISTRATOR	47		0.20		0.20	58,899	75,171
CITY MANAGER (01110)		1.50	1.75	2.50	2.45		
ACCOUNTING ASST. I	23		0.30	0.25			
ACCOUNTING ASST. II	26			0.20			
ACCOUNTING MANAGER	09	0.20	0.20		0.20	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.20			
FINANCE DIRECTOR	CONTRACT	0.50	0.45	0.45	0.45		
PAYROLL SPECIALIST	28				0.60	36,843	47,022
FINANCE/ACCOUNTING (01115)		0.70	0.95	1.10	1.25		
ACCOUNTING ASST. II	26			0.20			
ACCOUNTING MANAGER	09	0.20	0.20		0.20	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.20			
FINANCE DIRECTOR	CONTRACT	0.50	0.40	0.40	0.40		
BUDGET (01117)		0.70	0.60	0.80	0.60		
EXECUTIVE ASSISTANT	33	0.50	0.50	0.50	0.50	41,684	53,201
HUMAN RESOURCES/RISK MGMT (01120)		0.50	0.50	0.50	0.50		
ASSISTANT CITY MANAGER	CONTRACT	0.10					
MECHANIC I	26	1.00	1.00	1.00	1.00	35,067	44,756
PUBLIC WORKS DIRECTOR	CONTRACT		0.10	0.10	0.10		
SHOP SUPERVISOR	32	1.00	1.00	1.00	1.00	40,668	51,904
SHOP MAINTENANCE (11200)		2.10	2.10	2.10	2.10		
ASSISTANT CITY MANAGER	CONTRACT	0.10					
FACILITIES MAINT. TECH	29	1.00	1.00	1.00	1.00	37,764	48,198
PUBLIC WORKS DIRECTOR	CONTRACT				0.12		
FACILITIES MAINTENANCE (16200)		1.10	1.00	1.00	1.12		
GRAND TOTAL		6.60	6.90	8.00	8.02		

City Council (01105)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	12,939	16,818	20,927	16,625	20,927	21,450
50090 FICA Paid	804	1,048	1,601	1,020	1,601	1,555
50110 Retirement Benefit	1,175	1,254	2,222	3,405	2,222	6,006
50120 Group Insurance	50,056	53,588	62,593	33,379	62,593	62,000
52190 Workers Compensation	409	395	551	433	551	617
Total Personnel Services	\$65,383	\$73,103	\$87,894	\$54,862	\$87,894	\$91,628
Materials and Services						
50210 Elections	-	-	8,000	5,338	8,000	8,000
50230 Training and Travel	18,705	10,705	14,000	9,833	14,000	10,000
50285 Communication - Cell	4,055	5,066	7,500	2,672	7,500	7,500
50310 Office Supplies	294	508	1,800	517	1,800	1,800
50330 Dues/Subscriptions/Licenses	6,465	8,070	8,500	6,690	8,500	8,500
50430 Publications	2,960	2,711	2,400	3,218	2,768	2,800
52030 Miscellaneous	822	2,209	600	1,107	813	1,000
52042 Small Tools & Equip-Noncapital	1,022	132	1,500	432	1,500	1,500
52115 Janitorial Supplies	-	-	500	195	500	500
Total Materials and Services	\$34,323	\$29,401	\$44,800	\$30,002	\$45,381	\$41,600
Transfers						
80550 Transfer Out Facilities Mai	9,262	11,203	13,299	8,864	13,299	17,297
81400 Transfer Out IT	5,293	3,996	4,280	2,856	4,280	5,082
Total Transfers	\$14,555	\$15,199	\$17,579	\$11,720	\$17,579	\$22,379
Total City Council Expenses	\$114,261	\$117,703	\$150,273	\$96,584	\$150,854	\$155,607

City Manager (01110)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	213,459	263,743	219,836	172,044	219,836	225,889
50050 Overtime	355	616	2,000	884	2,000	11,294
50090 FICA Paid	14,109	16,537	17,487	12,755	17,487	16,377
50110 Retirement Benefit	70,900	71,079	70,455	93,060	70,455	63,249
50120 Group Insurance	9,197	15,889	29,642	23,079	29,642	58,731
52190 Workers Compensation	1,952	1,685	1,868	1,509	1,868	2,092
Total Personnel Services	\$309,972	\$369,549	\$341,288	\$303,331	\$341,288	\$377,632
Materials and Services						
50230 Training and Travel	6,626	3,773	5,000	11,278	11,491	12,500
50285 Communication - Cell	800	1,200	1,200	-	1,200	1,200
50310 Office Supplies	1,789	1,874	8,753	9,297	9,975	10,000
50330 Dues/Subscriptions/Licenses	5,530	2,850	3,500	3,449	3,500	4,000
52030 Miscellaneous	1,057	533	1,000	1,129	1,000	1,250
52042 Small Tools & Equip-Noncapital	1,310	785	1,100	1,018	1,100	1,100
Total Materials and Services	\$17,112	\$11,015	\$20,553	\$26,171	\$28,266	\$30,050
Capital Outlay						
52043 Computer Software	-	-	-	848	-	-
Total Capital Outlay	\$0	\$0	\$0	\$848	\$0	\$0
Special Payments						
50650 Car Allowance	6,747	7,408	7,200	7,800	7,200	7,200
52120 Liability Insurance	6,777	6,372	9,091	6,944	9,091	10,000
Total Special Payments	\$13,524	\$13,780	\$16,291	\$14,744	\$16,291	\$17,200
Transfers						
80550 Transfer Out Facilities Mai	11,315	13,692	16,254	10,840	16,254	21,139
81400 Transfer Out IT	13,222	9,996	12,113	8,072	12,113	14,385
Total Transfers	\$24,537	\$23,688	\$28,367	\$18,912	\$28,367	\$35,524
Total City Manager Expenses	\$365,145	\$418,032	\$406,499	\$364,006	\$414,212	\$460,406

Finance/Accounting (01115)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	68,398	84,243	55,653	45,301	55,653	93,015
50050 Overtime	-	-	-	-	-	4,651
50090 FICA Paid	5,095	6,406	4,552	3,478	4,552	6,744
50110 Retirement Benefit	21,130	23,297	16,112	22,370	16,112	26,044
50120 Group Insurance	10,098	12,145	19,583	6,069	19,583	24,184
52190 Workers Compensation	425	578	706	577	706	791
Total Personnel Services	\$105,146	\$126,669	\$96,606	\$77,795	\$96,606	\$155,429
Materials and Services						
50230 Training and Travel	2,325	1,285	1,300	497	1,300	7,000
50285 Communication - Cell	840	960	900	700	900	1,200
50310 Office Supplies	958	1,340	3,500	2,867	3,500	3,500
50330 Dues/Subscriptions/Licenses	1,155	660	900	590	900	900
50430 Publications	844	475	500	585	500	500
50460 Professional Services	4,175	5,171	40,000	36,362	40,000	18,000
52042 Small Tools & Equip-Noncapital	467	154	1,500	1,573	1,500	600
Total Materials and Services	\$10,764	\$10,045	\$48,600	\$43,174	\$48,600	\$31,700
Capital Outlay						
52040 Capital Outlay	-	2,718	-	-	-	-
Total Capital Outlay	\$0	\$2,718	\$0	\$0	\$0	\$0
Special Payments						
52120 Liability Insurance	1,898	2,690	3,199	903	3,199	3,519
Total Special Payments	\$1,898	\$2,690	\$3,199	\$903	\$3,199	\$3,519
Transfers						
80550 Transfer Out Facilities Mai	3,497	8,127	5,024	3,352	5,024	6,534
81400 Transfer Out IT	5,293	9,204	5,350	3,568	5,350	6,353
Total Transfers	\$8,790	\$17,331	\$10,374	\$6,920	\$10,374	\$12,887
Total Finance/Accounting Expenses	\$126,598	\$159,453	\$158,779	\$128,792	\$158,779	\$203,535

Budget (01117)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	61,793	65,508	40,299	25,227	40,299	62,088
50050 Overtime	-	-	-	-	-	3,104
50090 FICA Paid	4,607	4,941	3,301	1,930	3,301	4,501
50110 Retirement Benefit	18,953	18,352	10,862	15,164	10,862	17,385
50120 Group Insurance	9,972	8,658	15,170	3,437	15,170	16,143
52190 Workers Compensation	425	447	571	471	571	640
Total Personnel Services	\$95,750	\$97,906	\$70,203	\$46,229	\$70,203	\$103,861
Materials and Services						
50230 Training and Travel	698	-	-	-	-	-
50310 Office Supplies	183	116	500	-	500	500
50330 Dues/Subscriptions/Licenses	375	150	200	-	200	200
50460 Professional Services	4,625	3,956	39,000	25,911	39,000	39,000
52042 Small Tools & Equip-Noncapital	-	831	500	-	500	500
Total Materials and Services	\$5,881	\$5,053	\$40,200	\$25,911	\$40,200	\$40,200
Capital Outlay						
52040 Capital Outlay	-	2,718	-	-	-	-
Total Capital Outlay	\$0	\$2,718	\$0	\$0	\$0	\$0
Special Payments						
52120 Liability Insurance	1,898	1,699	2,020	1,809	2,020	2,222
Total Special Payments	\$1,898	\$1,699	\$2,020	\$1,809	\$2,020	\$2,222
Transfers						
80550 Transfer Out Facilities Mai	2,715	3,284	3,896	2,600	3,896	5,067
81400 Transfer Out IT	5,293	3,996	4,280	2,856	4,280	5,082
Total Transfers	\$8,008	\$7,280	\$8,176	\$5,456	\$8,176	\$10,149
Total Budget Expenses	\$111,537	\$114,656	\$120,599	\$79,405	\$120,599	\$156,432

Human Resources/Risk Mgmt (01120)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	21,556	22,970	23,765	23,313	23,765	24,851
50050 Overtime	-	-	-	-	-	1,243
50090 FICA Paid	1,612	1,720	1,818	1,748	1,818	1,802
50110 Retirement Benefit	5,395	5,816	7,086	8,920	7,086	6,958
50120 Group Insurance	2,980	3,670	3,626	2,271	3,626	6,461
52190 Workers Compensation	134	162	196	159	196	220
Total Personnel Services	\$31,677	\$34,338	\$36,491	\$36,411	\$36,491	\$41,535
Materials and Services						
50230 Training and Travel	581	573	1,000	-	1,000	3,000
50310 Office Supplies	79	-	250	-	250	250
50330 Dues/Subscriptions/Licenses	-	478	300	64	300	500
50400 Safety Material	2,414	445	1,500	88	1,500	1,500
50460 Professional Services	-	3,021	1,500	4,951	1,500	7,500
52030 Miscellaneous	-	65	1,000	1,111	1,000	5,000
52042 Small Tools & Equip-Noncapital	-	-	500	-	500	500
52115 Janitorial Supplies	-	72	200	195	200	200
Total Materials and Services	\$3,074	\$4,654	\$6,250	\$6,409	\$6,250	\$18,450
Special Payments						
52010 Job Recruitment	1,090	2,185	11,000	18,357	11,000	11,000
52025 Drug Testing	-	1,164	500	295	500	500
52035 Staff Training/Dev.	-	-	1,500	240	1,500	1,500
52120 Liability Insurance	1,355	1,416	1,684	1,503	1,684	1,852
Total Special Payments	\$2,445	\$4,765	\$14,684	\$20,395	\$14,684	\$14,852
Transfers						
80550 Transfer Out Facilities Mai	3,741	4,530	5,373	3,584	5,373	6,987
81400 Transfer Out IT	2,646	2,004	2,140	1,424	2,140	2,542
Total Transfers	\$6,387	\$6,534	\$7,513	\$5,008	\$7,513	\$9,529
Total Human Resources/Risk Mgmt Expenses	\$43,583	\$50,291	\$64,938	\$68,223	\$64,938	\$84,366

Non-Departmental

Non-Departmental (01130)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Materials and Services						
50280 Communications	36,842	42,074	40,000	26,008	40,000	40,000
50290 Postage	11,985	11,232	12,000	13,542	12,000	15,000
50310 Office Supplies	6,211	6,090	8,500	4,055	8,500	8,500
50460 Professional Services	37,168	27,846	60,000	36,277	60,000	60,000
50520 Legal Fees	71,514	189,788	150,000	159,916	150,000	175,000
50525 Park Maintenance	8,400	-	-	-	-	-
50580 Utilities	45,239	50,319	50,000	49,015	50,000	51,000
52030 Miscellaneous	2,196	10,392	5,000	5,367	5,841	5,000
52050 Auditor	47,275	18,575	50,659	73,528	50,659	23,000
Total Materials and Services	\$266,830	\$356,316	\$376,159	\$367,708	\$377,000	\$377,500
Capital Outlay						
52043 Computer Software	-	-	-	1,647	-	-
52044 Computer Hardware	-	-	-	991	-	-
Total Capital Outlay	\$0	\$0	\$0	\$2,638	\$0	\$0
Special Payments						
50610 Unemployment	23,084	9,776	25,000	2,294	25,000	25,000
50780 Bad Debt	2,413	-	-	-	-	-
52020 Cash Short/Over	(16)	-	-	-	-	-
52080 Building Repair Offices	-	-	-	669	-	-
52130 Liability Claims	100,000	50,000	-	-	-	-
52160 Parking Citation	972	1,307	1,800	1,185	1,800	1,800
52220 Special Recognition	5,921	4,145	3,000	1,104	3,000	3,000
52235 General Meeting	1,228	1,999	1,500	39	1,500	1,500
52250 LAFCO	3,332	3,724	4,000	-	4,000	4,000
53010 Chamber OF Commerce	-	5,100	2,500	-	2,500	2,500
55010 Banking Charges	8,961	9,867	9,000	4,507	9,000	9,000
Total Special Payments	\$145,895	\$85,918	\$46,800	\$9,798	\$46,800	\$46,800
Transfers						
80705 Transfer Out CNG Station	2,164	-	-	-	-	-
81461 Transfer Out CNG	-	-	30,000	-	30,000	30,000
Total Transfers	\$2,164	\$0	\$30,000	\$0	\$30,000	\$30,000
Total Non-Departmental Expenses	\$414,889	\$442,234	\$452,959	\$380,144	\$453,800	\$454,300

Information Technology (01155)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Materials and Services						
50460 Professional Services	76,825	75,058	73,500	63,745	73,500	73,500
52042 Small Tools & Equip-Noncapital	1,294	800	-	3,542	780	-
Total Materials and Services	\$78,119	\$75,858	\$73,500	\$67,287	\$74,280	\$73,500
Capital Outlay						
52040 Capital Outlay	73,785	-	20,000	15,142	20,000	-
52043 Computer Software	-	-	-	297	-	10,531
52044 Computer Hardware	-	-	-	2,480	-	33,750
Total Capital Outlay	\$73,785	\$0	\$20,000	\$17,919	\$20,000	\$44,281
Special Payments						
52300 Maintenance Agreement	50,936	40,258	62,000	41,137	62,000	55,000
Total Special Payments	\$50,936	\$40,258	\$62,000	\$41,137	\$62,000	\$55,000
Transfers						
80550 Transfer Out Facilities Mai	3,707	-	-	-	-	-
Total Transfers	\$3,707	\$0	\$0	\$0	\$0	\$0
Total Information Technology Expenses	\$206,547	\$116,116	\$155,500	\$126,343	\$156,280	\$172,781

ACCOUNT	CAPITAL OUTLAY & PROJECTS	AMOUNT
52043-COMPUTER SOFTWARE	-SYMANTEC ANTI VIRUS	1,320
52043-COMPUTER SOFTWARE	-ANTI SPAM SOFTWARE RENEWAL	540
52043-COMPUTER SOFTWARE	-MS OFFICE 2013	8,671
52044-COMPUTER HARDWARE	-NEW SHOP PC	2,000
52044-COMPUTER HARDWARE	-CAT CABLE ADDITIONS	2,250
52044-COMPUTER HARDWARE	-WD STORAGE SERVER 16 TB	2,500
52044-COMPUTER HARDWARE	-CISCO 7900 SERIES PHONE REPLACEMENT	1,000
52044-COMPUTER HARDWARE	-SERVER UPGRADES	2,000
52044-COMPUTER HARDWARE	-1/3 PC REPLACEMENT	24,000
TOTAL OUTLAY FOR 01155-INFORMATION TECHNOLOGY		\$44,281

Shop Maintenance

Shop Maintenance (11200)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	102,301	105,661	109,699	99,508	109,699	101,952
50050 Overtime	699	419	1,000	282	1,000	5,098
50090 FICA Paid	7,536	7,768	8,468	7,350	8,468	7,392
50110 Retirement Benefit	25,934	26,968	31,565	38,457	31,565	28,547
50120 Group Insurance	28,465	31,227	34,669	20,722	34,669	26,508
50125 Boot Allowance	350	294	350	336	350	350
52190 Workers Compensation	6,744	8,158	9,396	7,371	9,396	10,524
Total Personnel Services	\$172,029	\$180,495	\$195,147	\$174,026	\$195,147	\$180,371
Materials and Services						
50230 Training and Travel	334	-	500	-	500	1,000
50285 Communication - Cell	640	600	600	260	600	600
50320 Fuel	3,221	4,114	3,500	956	3,500	3,500
50370 Uniform Cleaning Service	584	1,571	1,000	1,269	1,000	1,000
503701 Auto Repair - Code Compliance	355	1,911	2,000	362	2,000	2,000
503702 Auto Repair - Engineering	552	500	500	362	500	500
503703 Auto Repair - Sheriff	-	21	200	52	200	200
503704 Auto Repair - Animal Control	592	2,815	3,000	1,697	3,000	3,000
503705 Auto Repair - Building Inspect	958	652	2,500	435	2,500	2,500
503706 Auto Repair - Street	12,797	18,324	25,000	15,153	25,000	25,000
503707 Auto Repair - Shop	889	402	2,000	2,604	2,000	2,000
503708 Auto Repair - Dial-A-Ride	15,922	26,752	15,000	12,852	15,000	20,000
503709 Auto Repair - Wastewater	3,189	9,311	8,500	2,750	8,500	8,500
50370A Auto Repair - Water	9,758	6,265	13,000	7,893	13,000	13,000
50370B Auto Repair - Disposal	109,754	96,509	140,000	100,946	140,000	140,000
50370C Auto Repair - Facilities Maint.	689	138	1,500	678	1,500	1,500
50370D Auto Repair- Fire Truck	99	112	403	130	403	403
50370E Auto Repair - Management	177	334	1,000	26	1,000	1,000
50380 Tools	4,959	1,525	5,000	2,677	5,000	5,000
50390 Materials/Supplies	3,825	4,289	5,000	4,914	5,000	5,000
50460 Professional Services	1,112	53	3,000	1,054	3,000	3,000
50530 Equipment Repair	2,999	1,069	3,500	52	3,500	3,500
52042 Small Tools & Equip-Noncapital	89	5,610	6,500	5,371	6,500	6,500
52115 Janitorial Supplies	-	147	250	195	250	250
Total Materials and Services	\$173,494	\$183,024	\$243,453	\$162,688	\$243,453	\$248,953
Capital Outlay						
52040 Capital Outlay	-	-	15,000	33,253	15,000	68,500
Total Capital Outlay	\$0	\$0	\$15,000	\$33,253	\$15,000	\$68,500
Special Payments						
52120 Liability Insurance	5,693	5,947	7,071	6,294	7,071	7,778
55020 Safety	23	-	1,000	-	1,000	1,000
Total Special Payments	\$5,716	\$5,947	\$8,071	\$6,294	\$8,071	\$8,778
Transfers						
80550 Transfer Out Facilities Mai	3,729	4,238	5,007	3,336	5,007	-
81400 Transfer Out IT	7,722	6,636	7,126	4,752	7,126	8,463
Total Transfers	\$11,451	\$10,874	\$12,133	\$8,088	\$12,133	\$8,463
Total Shop Maintenance Expenses	\$362,690	\$380,340	\$473,804	\$384,349	\$473,804	\$515,065

ACCOUNT	CAPITAL OUTLAY & PROJECTS	AMOUNT
52040-CAPITAL OUTLAY	-CANOPY	15,000
52040-CAPITAL OUTLAY	-PORTABLE WELDER	8,500
52040-CAPITAL OUTLAY	-TRUCK LIFT	40,000
52040-CAPITAL OUTLAY	-C-TRAIN	5,000
TOTAL OUTLAY FOR 11200-SHOP MAINTENANCE		\$68,500

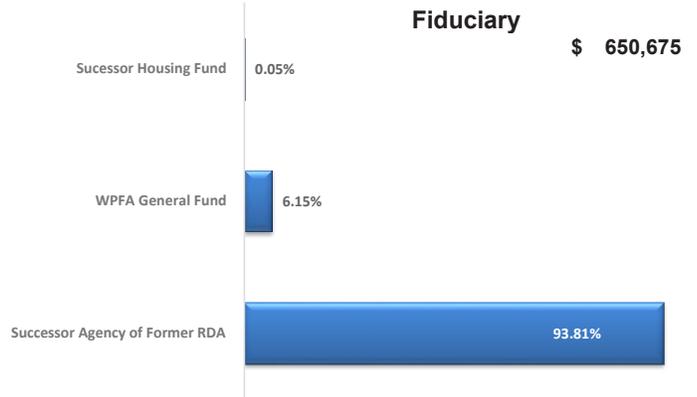
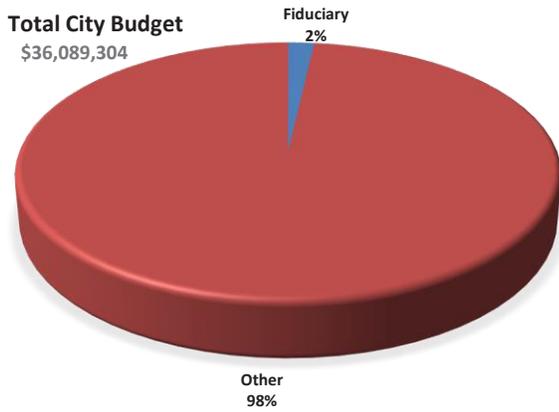
Facilities Maintenance

Facilities Maintenance (16200)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50010 Salary	50,215	56,074	58,574	53,219	58,574	62,016
50050 Overtime	2,065	1,549	3,000	3,840	3,000	3,101
50060 Extra Help	1,031	45	10,000	-	10,000	10,000
50090 FICA Paid	3,909	4,282	5,475	4,248	5,475	4,496
50110 Retirement Benefit	12,222	14,167	16,321	21,037	16,321	17,364
50120 Group Insurance	12,642	19,301	17,262	17,882	17,262	16,124
50125 Boot Allowance	175	175	175	175	175	175
52190 Workers Compensation	4,524	5,468	6,296	6,268	6,296	7,052
Total Personnel Services	\$86,783	\$101,061	\$117,103	\$106,669	\$117,103	\$120,328
Materials and Services						
50230 Training and Travel	285	-	250	-	250	350
50285 Communication - Cell	360	360	399	360	399	399
50320 Fuel	1,817	3,196	3,000	2,232	3,000	3,000
50370 Uniform Cleaning Service	342	602	600	806	712	1,000
50380 Tools	1,306	1,514	1,500	435	1,500	3,500
50460 Professional Services	40	692	1,000	228	1,000	1,000
52042 Small Tools & Equip-Noncapital	-	-	1,500	439	1,500	1,500
Total Materials and Services	\$4,150	\$6,364	\$8,249	\$4,500	\$8,361	\$10,749
Capital Outlay						
52040 Capital Outlay	-	16,268	-	-	-	-
Total Capital Outlay	\$0	\$16,268	\$0	\$0	\$0	\$0
Special Payments						
52080 Building Repair Offices	-	-	-	50	-	-
520801 Bldg Repair & Maint. City Hall	9,045	10,736	35,000	27,987	35,000	26,000
520802 Bldg Repair & Maint. CH Annex	2,851	11,724	6,000	3,904	6,000	16,000
520803 Bldg Repair & Maint. Sheriff Office	2,676	4,268	4,000	3,965	4,000	12,000
520804 Bldg Repair & Maint. Bldg & Plan	1,959	2,050	2,000	1,970	2,000	10,000
520805 Bldg Repair & Maint. Animal Ser	16,288	9,161	3,500	2,817	3,500	-
520806 Bldg Repair & Maint. WWT	2,248	1,226	5,000	4,868	5,000	5,000
520807 Bldg Repair & Maint. Water	486	1,467	2,000	1,588	2,000	2,000
520808 Bldg Repair & Maint. Shop	1,962	1,650	2,000	1,647	2,000	4,000
520809 Bldg Repair & Maint. Pub. Works	3,470	9,452	5,000	4,789	5,000	11,000
52080A Bldg Repair & Maint. Trans Stat	1,475	2,001	3,000	1,087	3,000	3,000
52080B Bldg Repair & Maint. KC Health	14,932	4,886	15,000	1,663	15,000	15,000
52120 Liability Insurance	2,982	3,115	3,704	3,288	3,704	4,074
Total Special Payments	\$60,374	\$61,736	\$86,204	\$59,623	\$86,204	\$108,074
Transfers						
80200 Transfer Out Shop	2,995	2,896	3,673	2,448	3,673	41,432
81400 Transfer Out IT	7,722	6,636	7,126	4,752	7,126	8,464
Total Transfers	\$10,717	\$9,532	\$10,799	\$7,200	\$10,799	\$49,896
Total Facilities Maintenance Expenses	\$162,024	\$194,961	\$222,355	\$177,992	\$222,467	\$289,047

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Trust & Agency



Trust & Agency Service Area Summary

Revenues by Category	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Taxes	325,225	846,288	610,375	610,375		.0%	99.6%
Charges for Services	57,402	40,509	41,825	2,171	(39,654)	-94.8%	.4%
Interest	579	(280)	-	-		#.0%	.0%
Other Financing Src	-	47,647	-	-		#.0%	.0%
Total Revenues	\$383,206	\$934,164	\$652,200	\$612,546	(\$39,654)	-6.1%	100.0%

Expenses by Category	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Personnel Services	46,254	23,795	35,000	35,000		.0%	5.4%
Materials and Services	1,675	-	5,000	5,000		.0%	.8%
Special Payments	918,309	132	300	300		.0%	.0%
Debt Service	134,527	117,289	360,375	360,375		.0%	55.4%
Transfers	117,998	250,000	250,000	250,000		.0%	38.4%
Total Expenses	\$1,218,763	\$391,216	\$650,675	\$650,675	\$0	.0%	100.0%

Expenses by Department	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Wasco Redevelopment Agency (800)	1,172,509	367,421	610,675	610,675		.0%	93.9%
Wpfa-General Fund (900)	46,254	23,795	40,000	40,000		.0%	6.1%
Total Expenses	\$1,218,763	\$391,216	\$650,675	\$650,675	\$0	.0%	100.0%

Expenses by Fund	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Successor Agency of former RDA (83)	744,638	367,289	610,375	610,375		.0%	93.8%
Successor Housing Fund (84)	427,871	132	300	300		.0%	.0%
WPFA General Fund (90)	46,254	23,795	40,000	40,000		.0%	6.1%
Total Expenses	\$1,218,763	\$391,216	\$650,675	\$650,675	\$0	.0%	100.0%

Expenses by Org	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16	Change 14-15 15-16		Pct of Total
					Dollar Change	Percent Change	
Successor Agency of Former RDA (83800)	744,638	367,289	610,375	610,375		.0%	93.8%
Successor Housing Fund (84800)	427,871	132	300	300		.0%	.0%
WPFA General Fund (90900)	46,254	23,795	40,000	40,000		.0%	6.1%
Total Expenses	\$1,218,763	\$391,216	\$650,675	\$650,675	\$0	.0%	100.0%

Successor Agency of Former RDA

Successor Agency of Former RDA (83800)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Materials and Services						
50311 Supplies	17	-	-	-	-	-
50461 Professional Services	1,470	-	-	-	-	-
50521 Legal Fees	188	-	-	-	-	-
Total Materials and Services	\$1,675	\$0	\$0	\$0	\$0	\$0
Special Payments						
52031 Misc. Expenses	490,438	-	-	-	-	-
Total Special Payments	\$490,438	\$0	\$0	\$0	\$0	\$0
Debt Service						
52410 Interest Expense	134,527	117,289	70,375	30,713	70,375	70,375
52420 Prin. Repymt-Bonds	-	-	290,000	305,000	290,000	290,000
Total Debt Service	\$134,527	\$117,289	\$360,375	\$335,713	\$360,375	\$360,375
Transfers						
81905 Transfer Out CHFA	117,998	250,000	250,000	(10,464)	250,000	250,000
Total Transfers	\$117,998	\$250,000	\$250,000	(\$10,464)	\$250,000	\$250,000
Total Successor Agency of Former RDA	\$744,638	\$367,289	\$610,375	\$325,249	\$610,375	\$610,375

Successor Housing Fund

Successor Housing Fund (84800)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Special Payments						
52031 Misc. Expenses	427,871	-	-	-	-	-
55010 Banking Charges	-	132	300	432	300	300
Total Special Payments	\$427,871	\$132	\$300	\$432	\$300	\$300
Total Successor Housing Fund Expenses	\$427,871	\$132	\$300	\$432	\$300	\$300

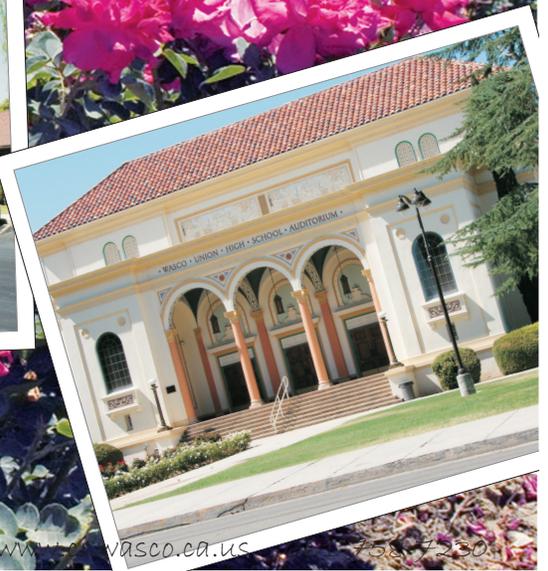
WPFA General Fund (90900)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Personnel Services						
50012 Administration Fees	46,254	23,795	35,000	16,049	35,000	35,000
Total Personnel Services	\$46,254	\$23,795	\$35,000	\$16,049	\$35,000	\$35,000
Materials and Services						
50461 Professional Services	-	-	5,000	-	5,000	5,000
Total Materials and Services	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000
Total WPFA General Fund Expenses	\$46,254	\$23,795	\$40,000	\$16,049	\$40,000	\$40,000



ADOPTED ANNUAL OPERATING BUDGET

FISCAL YEAR 2015-2016



Fund Summaries

Total Fund Group Expense Summary

Fund Group	Fund No	Fund Description	Service Area				Support Services	Grand Total
			Community Development	Community Service	Fiduciary	Public Safety		
General Funds	01	General Fund	1,807,754	245,045		3,999,779	1,687,427	7,740,005
Special Revenue Funds	14	Lighting & Landscaping	170,486					170,486
	15	Emergency Response				-		-
	17	Sewer Lift Station District	10,050					10,050
	19	Gas Tax Fund	560,122					560,122
	20	Traffic Safety	43,500					43,500
	21	Traffic Impact Fund	26,500					26,500
CIP	10	Street Fund	9,831,391					9,831,391
	13	TDA Street Local Fund	1,166,874					1,166,874
Governmental Funds Total			13,616,677	245,045		3,999,779	1,687,427	19,548,928
Other Enterprise Funds	12	Public Transit		426,666				426,666
	34	CNG Station	70,970					70,970
Sanitation Funds	32	Sanitation	3,198,354					3,198,354
Wastewater Funds	30	Wastewater	2,969,357					2,969,357
Water Funds	31	Water	7,287,276					7,287,276
Enterprise Funds Total			13,525,957	426,666				13,952,623
Internal Service Funds	11	Shop Maintenance					515,065	515,065
	16	Facilities Maintenance					289,047	289,047
Internal Service Funds Total							804,112	804,112
Grants	40	Community Development Block	561					561
	41	Supplemental Law Enforcement				100,000		100,000
	42	Cal Home Grant	5,528					5,528
	45	CHFA Grant	-					-
	46	2003 CDBG	12,421					12,421
	49	2003 Cal Home Rehabilitation	684					684
	50	2004 Community Dev. Block	9,048					9,048
	51	2004 Cal Home	6,566					6,566
	53	2005 Cal Home	7,414					7,414
	56	CDBG RLA	2,393					2,393
	57	CAL Home Reuse	-					-
	58	2006 Cal Home	2,342					2,342
	61	Begin Reuse	-					-
	63	2009 CDBG 09STBG-6421	8,897					8,897
	64	Home Reuse Fund	-					-
	65	08-EDEF-5879 CDBG Grant	3,867					3,867
	66	2010 CDBG	-					-
	67	2010 Cal Home	-					-
	68	09 CDBG EDEF	-					-
	69	2013 CDBG	973,245					973,245
Grants Total			1,032,966			100,000		1,132,966
Trust & Agency Funds	83	Successor Agency of former RDA			610,375			610,375
	84	Successor Housing Fund			300			300
	90	WPFA General Fund			40,000			40,000
Fiduciary Total					650,675			650,675
Grand Total			28,175,600	671,711	650,675	4,099,779	2,491,539	36,089,304

Salary Distribution Recap by Fund

POSITION	GRADE	2013	2014	2015	2016	MIN SALARY	MAX SALARY
ACCOUNTING ASST. I	23		0.30	1.25			
ACCOUNTING ASST. II	26			0.40			
ACCOUNTING MANAGER	09	0.40	0.40		0.40	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.40			
ADMINISTRATIVE ASSISTANT I	29	0.50	0.50	0.50	1.20	37,764	48,198
ANIMAL CONTROL OFFICER	25	1.00	1.00	1.00	2.00	34,212	43,665
AUTOCAD TECHNICIAN	38	0.50	0.45	0.45	0.45	47,162	60,192
CHIEF BUILDING INSPECTOR	09	1.00	1.00	1.00	1.00	66,608	85,258
CITY MANAGER	CONTRACT	1.00	1.00	1.00	1.00		
CLERK	23				0.55	32,564	41,560
CODE COMPLIANCE OFFICER	40	1.00	1.00	1.25	2.50	49,550	63,239
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.50	0.50	0.50	0.50		
EXECUTIVE ASSISTANT	33	1.00	1.05	1.00	1.00	41,684	53,201
FINANCE DIRECTOR	CONTRACT	1.00	0.85	0.85	0.85		
GRANT ADMINISTRATOR	47	1.00	0.20		0.20	58,899	75,171
HOUS. & COMM. PROG. SUPERVIS	44	1.30					
PAYROLL SPECIALIST	28				0.60	36,843	47,022
PLANNING ASSISTANT	41	0.25	0.25	0.25	0.25	50,789	64,821
PLANNING DIR	CONTRACT	1.00	1.00	1.00	1.00		
SENIOR PLANNER	06		0.50	0.50	0.50	61,857	79,191
GENERAL FUND (01)		11.45	10.00	11.35	14.00		
ACCOUNTING ASST. I	23	0.23	0.25	0.25			
ASSISTANT CITY MANAGER	CONTRACT	0.13					
AUTOCAD TECHNICIAN	38	0.10	0.10	0.10	0.10	47,162	60,192
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.15	0.15	0.15	0.15		
GRANT ADMINISTRATOR	47		0.20	0.25	0.20	58,899	75,171
PAYROLL SPECIALIST	28	0.25	0.25	0.25			
PUBLIC WORKS DIRECTOR	CONTRACT		0.13	0.13	0.16		
STREET MAINT. TECHNICIAN I	26	4.80	4.80	4.80	4.00	35,067	44,756
STREET MAINT. TECHNICIAN II	28	3.00	2.00	2.00	2.00	36,843	47,022
STREETS SUPERVISOR	50	1.00	1.00	1.00	1.00	63,428	80,952
STREET FUND (10)		9.66	8.88	8.93	7.61		
ASSISTANT CITY MANAGER	CONTRACT	0.10					
MECHANIC I	26	1.00	1.00	1.00	1.00	35,067	44,756
PUBLIC WORKS DIRECTOR	CONTRACT		0.10	0.10	0.10		
SHOP SUPERVISOR	32	1.00	1.00	1.00	1.00	40,668	51,904
SHOP MAINTENANCE (11)		2.10	2.10	2.10	2.10		
TRANSIT BUS DRIVER	25	2.00	2.00	2.00	2.00	34,212	43,665
PUBLIC TRANSIT (12)		2.00	2.00	2.00	2.00		
ASSISTANT CITY MANAGER	CONTRACT	0.05					
PUBLIC WORKS DIRECTOR	CONTRACT		0.05	0.05			
STREET MAINT. TECHNICIAN I	26	1.20	1.20	1.20	2.00	35,067	44,756
STREET MAINT. TECHNICIAN II	28				1.00	36,843	47,022
LIGHTING & LANDSCAPING (14)		1.25	1.25	1.25	3.00		

POSITION	GRADE	2013	2014	2015	2016	MIN SALARY	MAX SALARY
ASSISTANT CITY MANAGER	CONTRACT	0.10					
FACILITIES MAINT. TECH	29	1.00	1.00	1.00	1.00	37,764	48,198
PUBLIC WORKS DIRECTOR	CONTRACT				0.12		
FACILITIES MAINTENANCE (16)		1.10	1.00	1.00	1.12		
ACCOUNTING ASST. I	23	1.66	0.82	0.83	0.66	32,564	41,560
ACCOUNTING ASST. II	26	0.30	0.30	0.50	0.30	35,067	44,756
ACCOUNTING MANAGER	09	0.20	0.20		0.20	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.20			
ADMINISTRATIVE ASSISTANT I	29				0.59	37,764	48,198
ASSISTANT CITY MANAGER	CONTRACT	0.20					
AUTOCAD TECHNICIAN	38	0.15	0.15	0.15	0.15	47,162	60,192
CLERK	23				0.15	32,564	41,560
CODE COMPLIANCE OFFICER	40			0.25			
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.12	0.12	0.12	0.12		
FINANCE DIRECTOR	CONTRACT		0.05	0.05	0.05		
GRANT ADMINISTRATOR	47		0.20	0.25	0.20	58,899	75,171
PAYROLL SPECIALIST	28	0.25	0.25	0.25	0.48	36,843	47,022
PLANNING ASSISTANT	41	0.25	0.25	0.25	0.25	50,789	64,821
PUBLIC WORKS DIRECTOR	CONTRACT		0.20	0.20	0.20		
WASTE WATER OPERATOR I	30	1.00	3.00	2.00	0.00	38,708	49,402
WASTE WATER OPERATOR II	34	2.00		1.00	2.00	42,727	54,531
WASTE WATER OPERATOR III	38				1.00	47,162	60,192
WASTE WATER SUPERVISOR	09	1.00	1.00	1.00	1.00	66,608	85,258
WASTEWATER (30)		7.13	6.54	7.05	7.35		

POSITION	GRADE	2013	2014	2015	2016	MIN SALARY	MAX SALARY
ACCOUNTING ASST. I	23	1.82	1.81	1.83	0.66	32,564	41,560
ACCOUNTING ASST. II	26	0.30	0.30	0.50	0.30	35,067	44,756
ACCOUNTING MANAGER	09	0.20	0.20		0.20	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.20			
ADMINISTRATIVE ASSISTANT I	29				0.61	37,764	48,198
ASSISTANT CITY MANAGER	CONTRACT	0.22					
AUTOCAD TECHNICIAN	38	0.15	0.15	0.15	0.15	47,162	60,192
CLERK	23				0.15	32,564	41,560
CODE COMPLIANCE OFFICER	40			0.25			
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.12	0.12	0.12	0.12		
FINANCE DIRECTOR	CONTRACT		0.05	0.05	0.05		
GRANT ADMINISTRATOR	47		0.20	0.25	0.20	58,899	75,171
OPER. IN TRAINING	35	1.00	3.00	2.00			
PAYROLL SPECIALIST	28	0.25	0.25	0.25	0.46	36,843	47,022
PLANNING ASSISTANT	41	0.25	0.25	0.25	0.25	50,789	64,821
PUBLIC WORKS DIRECTOR	CONTRACT		0.22	0.22	0.22		
SANITATION WORKER I	29	1.00					
UTILITY TECHNICIAN	23				1.00	35,067	44,756
WATER OPERATOR II	34	1.00			1.00	42,727	54,531
WATER OPERATOR III	38	1.00	1.00	1.00	2.00	47,162	60,192
WATER SUPERINTENDENT	09	1.00	1.00	1.00	1.00	66,608	85,258
WATER SUPERVISOR	50				1.00	63,428	80,952
WATER (31)		8.31	8.55	8.07	9.37		
ACCOUNTING ASST. I	23	0.82	0.82	0.84	0.68	32,564	41,560
ACCOUNTING ASST. II	26	0.30	0.30	0.50	0.30	35,067	44,756
ACCOUNTING MANAGER	09	0.20	0.20		0.20	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.20			
ADMINISTRATIVE ASSISTANT I	29				0.60	37,764	48,198
ASSISTANT CITY MANAGER	CONTRACT	0.20					
AUTOCAD TECHNICIAN	38	0.10	0.15	0.15	0.15	47,162	60,192
CLERK	23				0.15	32,564	41,560
CODE COMPLIANCE OFFICER	40			0.25			
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.11	0.11	0.11	0.11		
FINANCE DIRECTOR	CONTRACT		0.05	0.05	0.05		
GRANT ADMINISTRATOR	47		0.20	0.25	0.20	58,899	75,171
PAYROLL SPECIALIST	28	0.25	0.25	0.25	0.46	36,843	47,022
PLANNING ASSISTANT	41	0.25	0.25	0.25	0.25	50,789	64,821
PUBLIC WORKS DIRECTOR	CONTRACT		0.20	0.20	0.20		
SANITATION SUPERVISOR	37	1.00	1.00	1.00	1.00	46,012	58,724
SANITATION WORKER I	29	4.00	4.00	4.00	5.00	37,764	48,198
SANITATION WORKER II	31	5.00	5.00	5.00	3.00	39,676	50,637
STREET SWEEPER	27	1.00	1.00	1.00	1.00	35,944	45,875
SANITATION (32)		13.23	13.53	14.05	13.35		

General Fund Detail by Department

General Fund (1)

Revenues	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Taxes						
30010 Property Taxes	938,282	376,972	550,000	491,748	550,000	530,000
30020 Property Transfer Tax	13,041	22,445	10,000	19,344	10,000	10,000
30050 Sales Tax	968,241	1,036,893	930,000	1,146,810	930,000	1,050,000
30060 Occupancy Tax	152,015	162,684	165,000	175,324	165,000	165,622
30070 Franchise Tax	273,097	284,147	270,000	277,829	270,000	290,000
30120 Motor Vehicle License Fee	1,871,439	1,792,520	1,745,000	1,996,370	1,745,000	1,836,016
30475 Policing Tax #05-01fund-20668	39,064	62,091	35,000	48,050	35,000	35,000
30476 Policing Tax #06-01 Fund-20771	50,890	51,709	50,000	51,019	50,000	51,000
Total Taxes	\$4,306,069	\$3,789,461	\$3,755,000	\$4,206,494	\$3,755,000	\$3,967,638
Licenses and Permits						
30080 Business License	77,517	91,702	85,000	98,082	85,000	90,419
30310 Encroachment Permits	2,028	1,105	1,500	1,825	1,500	1,500
30520 Animal License	4,585	2,770	4,000	2,400	4,000	3,500
30630 Building Permits	129,993	140,769	150,000	120,950	150,000	130,000
Total Licenses and Permits	\$214,123	\$236,346	\$240,500	\$223,257	\$240,500	\$225,419
Fines and Forfeiture						
30430 Court Fines	4,549	6,536	5,000	6,196	5,000	5,000
30440 DUI Fees	6,080	7,042	5,000	12,410	5,000	5,000
30450 Parking Citation	12,247	12,135	10,000	12,741	10,000	10,000
30480 Code Violations Revenue	10,330	23,385	15,000	28,288	15,000	15,000
30485 Weed Abatement Revenue	17,192	9,142	5,000	-	5,000	5,000
30535 Animal Citations	250	500	-	225	-	-
Total Fines and Forfeiture	\$50,648	\$58,740	\$40,000	\$59,860	\$40,000	\$40,000
Charges for Services						
30100 Refunds/Mandates	6,994	10,367	5,000	17,002	5,000	7,000
30140 Landfill Admin Fees	9,000	7,950	8,500	7,370	8,500	8,000
30210 Planning Fees	16,890	63,342	25,000	21,940	25,000	25,000
30215 General Plan Maint. Fee	11,344	4,634	8,000	5,242	8,000	8,000
30216 Planning Imaging Fee	103	5	250	-	250	50
30219 File Maint. Fees	-	-	250	-	250	50
30220 Plan Review	10,467	30,179	10,508	18,677	10,508	15,000
30221 Training & Education Fee	-	3,700	500	10,164	500	4,500
30320 Engineering Final Map Fees	2,500	-	-	-	-	-
30330 Grading Plan Check Fee	(905)	1,000	10,000	2,500	10,000	10,000
30340 Engineering Improve Plan Check	2,999	1,513	15,000	14,475	15,000	15,000
30350 PW Improve Inspection	11,248	5,355	40,000	-	40,000	40,000
30365 Parcel Maps & PM Waivers Lla	(1,943)	-	5,000	-	5,000	5,000
30375 Project Engineering Prelim	-	-	35,000	-	35,000	336,351
30376 Const. Mgmt Projects	-	-	85,000	-	85,000	514,527
30410 Stored Vehicles	15,200	11,500	10,000	9,255	10,000	12,000
30420 Fingerprinting Fees	2,394	1,188	1,000	(60)	1,000	1,300
30470 Public Safety	7,472	7,959	7,000	7,773	7,000	7,500
30510 Feline Disposal	25	-	-	-	-	-
30530 Animal Shelter	18,991	6,716	6,000	6,335	6,000	6,500
30540 Animal Shots	1,929	750	500	315	500	700
30610 School Fee Admin	3,801	4,674	5,000	-	5,000	4,500
30620 Home Rehab Inspect Fees	-	-	-	-	-	35,000
30640 Administration Fee	65	64	250	3,281	250	673
332251 Calhome Reuse Loan Servicing	3,083	4,786	673	773	673	673
332252 05cal Home Loan Servicing	2,588	545	346	1,528	346	346
332501 CDBG RLA Gen. Admin	-	5,221	-	-	-	-
332620 11 Ptec 7643 Act. Delivery	5,598	27,652	-	-	-	-
332621 11 Ptec 7643 Gen. Admin	594	1,156	-	-	-	-
332622 11 Dri 7735 Act Delivery	-	-	-	71,422	-	-
Total Charges for Services	\$130,437	\$200,256	\$278,777	\$197,992	\$278,777	\$1,057,670
Interest						
30090 Interest Earned	8,343	7,745	3,000	4,485	3,000	6,000
Total Interest	\$8,343	\$7,745	\$3,000	\$4,485	\$3,000	\$6,000

General Fund (1)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Revenues						
Grants and Donations						
33210 Grant Fund	51,080	219,740	35,000	44,070	35,000	35,000
33315 DUI Grant	11,898	-	-	-	-	-
Total Grants and Donations	\$62,978	\$219,740	\$35,000	\$44,070	\$35,000	\$35,000
Rental Income						
30160 Building Rental Income	8,835	9,830	8,900	8,985	8,900	8,900
Total Rental Income	\$8,835	\$9,830	\$8,900	\$8,985	\$8,900	\$8,900
Systems Development						
332253 06calhome Loan Servicing	1,284	248	123	2,485	123	123
Total Systems Development	\$1,284	\$248	\$123	\$2,485	\$123	\$123
Other Financing Src						
30385 Other Financing Sources	-	-	-	29,533	-	-
31310 Service Fees	206,548	135,984	145,500	97,008	145,500	172,781
332602 Calhome Reuse Act. Delivery	5,343	-	-	-	-	-
332608 09 CDBG Act. Delivery	897	-	-	-	-	-
332609 09 CDBG Gen. Admin	32,692	-	-	-	-	-
332611 10 CDBG Gen. Admin	47,589	-	-	-	-	-
332612 10 Home Act. Delivery	20,479	4,785	-	-	-	-
332615 08 EDEF 5879 Gen. Admin	10,579	-	-	-	-	-
332616 09 EDEF 6536 Act. Delivery	31,246	-	-	-	-	-
332617 09 EDEF 6536 Gen. Admin	16,195	-	-	-	-	-
38000 Bike Helmets TDA 3 Grant	(855)	-	500	-	500	-
38005 Transfer In RDA	117,998	250,000	250,000	125,111	250,000	250,000
38030 Transfer In - Water	12,595	-	-	-	-	-
38035 Transfer In Indirect Cost	1,020,905	1,190,532	1,241,486	827,656	1,241,486	1,521,924
38045 Transfer In Street	-	48,384	-	-	-	-
38075 Transfer In CIP	105,252	124,877	30,000	75,080	30,000	-
38089 Transfer In 03 CDBG	3,452	-	2,112	-	2,112	2,112
38093 Transfer In Misc. Grant	14,447	(780)	-	4,568	-	-
38094 Transfer In 09 CDBG	993	(62,605)	1,513	-	1,513	1,513
38096 Transfer In 04CDBG	1,639	-	1,538	-	1,538	1,538
38099 Transfer In CDBG RLA	1,926	-	2,393	-	2,393	2,393
38113 Transfer In 08-EDEF CDBG	1,537	-	657	-	657	657
38130 Transfer In COPS	100,000	100,000	100,000	94,775	100,000	100,000
38140 Transfer In LLMD	-	80,126	-	-	-	-
38309 Transfer In 11 Dir 7735	4,156	312	-	-	-	-
Total Other Financing Src	\$1,755,613	\$1,871,615	\$1,775,699	\$1,253,731	\$1,775,699	\$2,052,918
Miscellaneous						
30130 Miscellaneous Revenue	32,565	17,988	7,500	645	7,500	7,500
Total Miscellaneous	\$32,565	\$17,988	\$7,500	\$645	\$7,500	\$7,500
Total General Fund Revenues	\$6,570,895	\$6,411,969	\$6,144,499	\$6,002,004	\$6,144,499	\$7,401,168

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
City Council Expenses						
Personnel Services	65,383	73,103	87,894	54,862	87,894	91,628
Materials and Services	34,323	29,401	44,800	30,002	45,381	41,600
Transfers	14,555	15,199	17,579	11,720	17,579	22,379
Total City Council (105)	\$114,261	\$117,703	\$150,273	\$96,584	\$150,854	\$155,607

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
City Manager Expenses						
Personnel Services	309,972	369,549	341,288	303,331	341,288	377,632
Materials and Services	17,112	11,015	20,553	26,171	28,266	30,050
Capital Outlay	-	-	-	848	-	-
Special Payments	13,524	13,780	16,291	14,744	16,291	17,200

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
City Manager Expenses						
Transfers	24,537	23,688	28,367	18,912	28,367	35,524
Total City Manager (110)	\$365,145	\$418,032	\$406,499	\$364,006	\$414,212	\$460,406

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Finance/Accounting Expenses						
Personnel Services	105,146	126,669	96,606	77,795	96,606	155,429
Materials and Services	10,764	10,045	48,600	43,174	48,600	31,700
Capital Outlay	-	2,718	-	-	-	-
Special Payments	1,898	2,690	3,199	903	3,199	3,519
Transfers	8,790	17,331	10,374	6,920	10,374	12,887
Total Finance/Accounting (115)	\$126,598	\$159,453	\$158,779	\$128,792	\$158,779	\$203,535

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Budget Expenses						
Personnel Services	95,750	97,906	70,203	46,229	70,203	103,861
Materials and Services	5,881	5,053	40,200	25,911	40,200	40,200
Capital Outlay	-	2,718	-	-	-	-
Special Payments	1,898	1,699	2,020	1,809	2,020	2,222
Transfers	8,008	7,280	8,176	5,456	8,176	10,149
Total Budget (117)	\$111,537	\$114,656	\$120,599	\$79,405	\$120,599	\$156,432

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Human Resources/Risk Mgmt. Expenses						
Personnel Services	31,677	34,338	36,491	36,411	36,491	41,535
Materials and Services	3,074	4,654	6,250	6,409	6,250	18,450
Special Payments	2,445	4,765	14,684	20,395	14,684	14,852
Transfers	6,387	6,534	7,513	5,008	7,513	9,529
Total Human Resources/Risk Mgmt. (120)	\$43,583	\$50,291	\$64,938	\$68,223	\$64,938	\$84,366

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Planning Expenses						
Personnel Services	249,042	167,178	181,997	182,762	181,997	239,816
Materials and Services	169,481	135,257	41,000	102,736	41,000	138,700
Capital Outlay	-	30,220	-	-	-	3,800
Special Payments	6,506	4,956	5,893	5,249	5,893	6,482
Transfers	36,489	30,683	35,296	28,104	35,296	44,415
Total Planning (125)	\$461,518	\$368,294	\$264,186	\$318,851	\$264,186	\$433,213

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Non-Departmental Expenses						
Materials and Services	266,830	356,316	376,159	367,708	377,000	377,500
Capital Outlay	-	-	-	2,638	-	-
Special Payments	145,895	85,918	46,800	9,798	46,800	46,800
Transfers	2,164	-	30,000	-	30,000	30,000
Total Non-Departmental (130)	\$414,889	\$442,234	\$452,959	\$380,144	\$453,800	\$454,300

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Engineering Expenses						
Personnel Services	111,596	119,069	122,565	117,191	122,565	127,918
Materials and Services	18,879	29,080	32,700	19,406	32,700	32,800
Capital Outlay	-	-	-	1,556	1,712	795,878
Special Payments	15,241	54,864	33,199	12,069	33,199	33,519
Transfers	19,617	20,021	23,070	15,376	23,070	34,792
Total Engineering (135)	\$165,333	\$223,034	\$211,534	\$165,598	\$213,246	\$1,024,907

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Fire Services Expenses						
Personnel Services	401,140	423,203	446,479	223,240	446,479	462,106
Total Fire Services (137)	\$401,140	\$423,203	\$446,479	\$223,240	\$446,479	\$462,106

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Sheriff Expenses						
Personnel Services	3,006,608	3,056,259	3,086,863	2,316,731	3,086,863	3,182,253
Materials and Services	5,056	9,699	11,100	8,179	11,100	11,100
Capital Outlay	14,575	16,921	-	17,550	-	-
Special Payments	5,948	-	-	489	538	-
Transfers	17,771	21,498	25,523	17,016	25,523	33,194
Total Sheriff (140)	\$3,049,958	\$3,104,377	\$3,123,486	\$2,359,965	\$3,124,024	\$3,226,547

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Animal Services Expenses						
Personnel Services	78,678	72,589	105,929	91,191	109,977	128,505
Materials and Services	15,621	25,752	27,000	19,502	27,965	34,750
Capital Outlay	-	-	24,500	9,628	24,500	45,000
Special Payments	2,711	2,832	3,367	3,007	3,367	3,704
Transfers	17,641	16,759	19,549	13,032	19,549	33,086
Total Animal Services (145)	\$114,651	\$117,932	\$180,345	\$136,360	\$185,358	\$245,045

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Building Inspection Expenses						
Personnel Services	173,925	201,993	216,490	234,180	216,490	272,532
Materials and Services	15,919	13,247	47,145	23,017	47,145	31,350
Special Payments	5,151	5,381	6,398	5,707	6,398	7,038
Transfers	17,112	18,200	21,133	14,088	21,133	32,514
Total Building Inspection (150)	\$212,107	\$238,821	\$291,166	\$276,992	\$291,166	\$343,434

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Information Technology Expenses						
Materials and Services	78,119	75,858	73,500	67,287	74,280	73,500
Capital Outlay	73,785	-	20,000	17,919	20,000	44,281
Special Payments	50,936	40,258	62,000	41,137	62,000	55,000
Transfers	3,707	-	-	-	-	-
Total Information Technology (155)	\$206,547	\$116,116	\$155,500	\$126,343	\$156,280	\$172,781

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Code Compliance Expenses						
Personnel Services	82,534	96,946	196,410	153,633	197,040	259,287
Materials and Services	7,297	7,828	14,200	15,069	14,750	15,500
Special Payments	53,675	16,542	17,504	5,655	17,504	17,875
Transfers	8,316	8,739	10,143	6,889	10,143	18,464
Total Code Compliance (160)	\$151,822	\$130,055	\$238,257	\$181,246	\$239,437	\$311,126

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Economic Development Dept. Expenses						
Materials and Services	-	361	5,800	800	5,800	6,200
Total Economic Development Dept. (165)	\$0	\$361	\$5,800	\$800	\$5,800	\$6,200

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Housing & Community Programs Expenses						
Personnel Services	90,793	-	-	-	-	-
Materials and Services	9,637	651	-	-	122	-
Capital Outlay	65,977	-	-	-	-	-
Special Payments	3,117	-	-	-	-	-

General Fund Account Detail

General Fund (1)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Taxes						
30010 Property Taxes	938,282	376,972	550,000	491,748	550,000	530,000
30020 Property Transfer Tax	13,041	22,445	10,000	19,344	10,000	10,000
30050 Sales Tax	968,241	1,036,893	930,000	1,146,810	930,000	1,050,000
30060 Occupancy Tax	152,015	162,684	165,000	175,324	165,000	165,622
30070 Franchise Tax	273,097	284,147	270,000	277,829	270,000	290,000
30120 Motor Vehicle License Fee	1,871,439	1,792,520	1,745,000	1,996,370	1,745,000	1,836,016
30475 Policing Tax #05-01fund-20668	39,064	62,091	35,000	48,050	35,000	35,000
30476 Policing Tax #06-01 Fund-20771	50,890	51,709	50,000	51,019	50,000	51,000
Total Taxes	\$4,306,069	\$3,789,461	\$3,755,000	\$4,206,494	\$3,755,000	\$3,967,638
Licenses and Permits						
30080 Business License	77,517	91,702	85,000	98,082	85,000	90,419
30310 Encroachment Permits	2,028	1,105	1,500	1,825	1,500	1,500
30520 Animal License	4,585	2,770	4,000	2,400	4,000	3,500
30630 Building Permits	129,993	140,769	150,000	120,950	150,000	130,000
Total Licenses and Permits	\$214,123	\$236,346	\$240,500	\$223,257	\$240,500	\$225,419
Fines and Forfeiture						
30430 Court Fines	4,549	6,536	5,000	6,196	5,000	5,000
30440 DUI Fees	6,080	7,042	5,000	12,410	5,000	5,000
30450 Parking Citation	12,247	12,135	10,000	12,741	10,000	10,000
30480 Code Violations Revenue	10,330	23,385	15,000	28,288	15,000	15,000
30485 Weed Abatement Revenue	17,192	9,142	5,000	-	5,000	5,000
30535 Animal Citations	250	500	-	225	-	-
Total Fines and Forfeiture	\$50,648	\$58,740	\$40,000	\$59,860	\$40,000	\$40,000
Charges for Services						
30100 Refunds/Mandates	6,994	10,367	5,000	17,002	5,000	7,000
30140 Landfill Admin Fees	9,000	7,950	8,500	7,370	8,500	8,000
30210 Planning Fees	16,890	63,342	25,000	21,940	25,000	25,000
30215 General Plan Maint. Fee	11,344	4,634	8,000	5,242	8,000	8,000
30216 Planning Imaging Fee	103	5	250	-	250	50
30219 File Maint. Fees	-	-	250	-	250	50
30220 Plan Review	10,467	30,179	10,508	18,677	10,508	15,000
30221 Training & Education Fee	-	3,700	500	10,164	500	4,500
30320 Engineering Final Map Fees	2,500	-	-	-	-	-
30330 Grading Plan Check Fee	(905)	1,000	10,000	2,500	10,000	10,000
30340 Engineering Improve Plan Check	2,999	1,513	15,000	14,475	15,000	15,000
30350 PW Improve Inspection	11,248	5,355	40,000	-	40,000	40,000
30365 Parcel Maps & PM Waivers Lla	(1,943)	-	5,000	-	5,000	5,000
30375 Project Engineering Prelim	-	-	35,000	-	35,000	336,351
30376 Const. Mgmt Projects	-	-	85,000	-	85,000	514,527
30410 Stored Vehicles	15,200	11,500	10,000	9,255	10,000	12,000
30420 Fingerprinting Fees	2,394	1,188	1,000	(60)	1,000	1,300
30470 Public Safety	7,472	7,959	7,000	7,773	7,000	7,500
30510 Feline Disposal	25	-	-	-	-	-
30530 Animal Shelter	18,991	6,716	6,000	6,335	6,000	6,500
30540 Animal Shots	1,929	750	500	315	500	700
30610 School Fee Admin	3,801	4,674	5,000	-	5,000	4,500
30620 Home Rehab Inspect Fees	-	-	-	-	-	35,000
30640 Administration Fee	65	64	250	3,281	250	673
332251 Calhome Reuse Loan Servicing	-	4,786	673	773	673	673
332252 05cal Home Loan Servicing	-	545	346	1,528	346	346
332501 CDBG RLA Gen. Admin	-	5,221	-	-	-	-
332620 11 Ptec 7643 Act. Delivery	5,598	27,652	-	-	-	-
332621 11 Ptec 7643 Gen. Admin	594	1,156	-	-	-	-
332622 11 Dri 7735 Act Delivery	-	-	-	71,422	-	-
Total Charges for Services	\$130,437	\$200,256	\$278,777	\$197,992	\$278,777	\$1,057,670

General Fund (1)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Interest						
30090 Interest Earned	8,343	7,745	3,000	4,485	3,000	6,000
Total Interest	\$8,343	\$7,745	\$3,000	\$4,485	\$3,000	\$6,000
Grants and Donations						
33210 Grant Fund	32,563	202,819	35,000	44,070	35,000	35,000
33315 DUI Grant	11,898	-	-	-	-	-
Total Grants and Donations	\$62,978	\$219,740	\$35,000	\$44,070	\$35,000	\$35,000
Rental Income						
30160 Building Rental Income	8,835	9,830	8,900	8,985	8,900	8,900
Total Rental Income	\$8,835	\$9,830	\$8,900	\$8,985	\$8,900	\$8,900
Systems Development						
332253 06calhome Loan Servicing	-	248	123	2,485	123	123
Total Systems Development	\$1,284	\$248	\$123	\$2,485	\$123	\$123
Other Financing Src						
30385 Other Financing Sources	-	-	-	29,533	-	-
31310 Service Fees	206,548	135,984	145,500	97,008	145,500	172,781
332602 Calhome Reuse Act. Delivery	5,343	-	-	-	-	-
332608 09 CDBG Act. Delivery	897	-	-	-	-	-
332609 09 CDBG Gen. Admin	32,692	-	-	-	-	-
332611 10 CDBG Gen. Admin	47,589	-	-	-	-	-
332612 10 Home Act.Delivery	-	4,785	-	-	-	-
332615 08 EDEF 5879 Gen. Admin	10,579	-	-	-	-	-
332616 09 EDEF 6536 Act. Delivery	31,246	-	-	-	-	-
332617 09 EDEF 6536 Gen. Admin	16,195	-	-	-	-	-
38000 Bike Helmets TDA 3 Grant	(855)	-	500	-	500	-
38005 Transfer In RDA	117,998	250,000	250,000	125,111	250,000	250,000
38030 Transfer In - Water	12,595	-	-	-	-	-
38035 Transfer In Indirect Cost	1,020,905	1,190,532	1,241,486	827,656	1,241,486	1,521,924
38045 Transfer In Street	-	48,384	-	-	-	-
38075 Transfer In CIP	105,252	124,877	30,000	75,080	30,000	-
38089 Transfer In 03 CDBG	-	-	2,112	-	2,112	2,112
38093 Transfer In Misc. Grant	11,876	(780)	-	4,568	-	-
38094 Transfer In 09 CDBG	-	-	1,513	-	1,513	1,513
38096 Transfer In 04CDBG	-	-	1,538	-	1,538	1,538
38099 Transfer In CDBG RLA	-	-	2,393	-	2,393	2,393
38113 Transfer In 08-EDEF CDBG	-	-	657	-	657	657
38130 Transfer In COPS	100,000	100,000	100,000	94,775	100,000	100,000
38140 Transfer In LLMD	-	80,126	-	-	-	-
38309 Transfer In 11 Dir 7735	-	312	-	-	-	-
Total Other Financing Src	\$1,755,613	\$1,871,615	\$1,775,699	\$1,253,731	\$1,775,699	\$2,052,918
Miscellaneous						
30130 Miscellaneous Revenue	31,400	17,638	7,500	645	7,500	7,500
Total Miscellaneous	\$32,565	\$17,988	\$7,500	\$645	\$7,500	\$7,500
Total Revenues	\$6,570,895	\$6,411,969	\$6,144,499	\$6,002,004	\$6,144,499	\$7,401,168
Personnel Services						
50010 Salary	12,939	16,818	866,406	761,963	866,406	1,017,537
50020 Contract Salary	401,140	423,203	3,487,016	2,503,643	3,487,016	3,599,061
50021 Supplemental Cont. Services	3,199	4,447	10,000	-	10,000	10,000
50050 Overtime	355	616	9,000	10,271	11,863	49,804
50060 Extra Help	13,016	10,277	32,080	6,342	32,080	32,080
50090 FICA Paid	804	1,048	70,468	58,342	70,468	73,772
50110 Retirement Benefit	1,175	1,254	248,699	334,816	248,699	320,209
50120 Group Insurance	50,056	53,588	248,920	147,257	248,920	320,983
50125 Boot Allowance	75	161	700	315	700	1,350
50130 Uniform Allowance	-	475	1,100	1,563	1,730	1,100

General Fund (1)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
52190 Workers Compensation	409	395	14,826	13,044	16,011	16,606
Total Personnel Services	\$4,802,244	\$4,838,802	\$4,989,215	\$3,837,556	\$4,993,893	\$5,442,502
Materials and Services						
50210 Elections	-	-	8,000	5,338	8,000	8,000
50230 Training and Travel	18,705	10,705	28,050	25,573	34,541	44,200
502302 Training & Travel Plannin	505	50	4,000	-	4,000	4,000
50260 Bike Patrol	-	4,042	-	-	-	-
50270 Radar Repair	-	347	500	-	500	500
50280 Communications	36,842	42,074	40,000	26,008	40,000	40,000
50285 Communication - Cell	4,055	5,066	14,250	7,954	14,250	15,850
50290 Postage	11,985	11,232	12,750	12,813	12,757	15,950
50310 Office Supplies	294	508	27,203	21,116	28,968	29,450
50320 Fuel	1,294	1,163	11,250	7,120	11,250	11,250
50330 Dues/Subscriptions/Licenses	6,465	8,070	14,800	11,790	14,800	15,800
50370 Uniform Cleaning Service	586	306	900	372	900	400
50380 Tools	837	85	1,000	532	1,000	1,000
50385 Certifications	-	-	170	-	170	200
50390 Materials/Supplies	179	179	4,500	3,420	4,500	5,000
50400 Safety Material	2,414	445	1,500	88	1,500	1,500
50410 Vet Services	1,145	6,133	4,000	2,688	4,000	8,000
50415 Pet Food	-	845	1,000	154	1,000	1,000
50420 Animal Disposal Service	1,820	1,590	2,000	780	2,000	2,000
50430 Publications	2,960	2,711	3,400	3,823	3,768	3,800
50460 Professional Services	4,175	5,171	290,500	267,810	291,587	331,500
504601 Professional Services-Reimb.	138,716	121,549	25,000	49,498	25,000	46,300
50485 Application Processing Expense	-	2,206	2,500	64	2,500	1,000
50520 Legal Fees	71,514	189,788	150,000	159,916	150,000	175,000
50525 Park Maintenance	8,400	-	-	-	-	-
50530 Equipment Repair	-	307	2,500	300	2,500	2,500
50580 Utilities	45,239	50,319	50,000	49,015	50,000	51,000
52030 Miscellaneous	822	2,209	11,450	9,731	12,504	16,200
52042 Small Tools & Equip-Noncapital	1,022	132	21,425	15,490	22,205	23,300
52050 Auditor	47,275	18,575	50,659	73,528	50,659	23,000
52115 Janitorial Supplies	-	-	700	390	700	700
52290 Final Map Check	2,500	-	5,000	60	5,000	5,000
533166 GP Tools	4	-	-	-	-	-
Total Materials and Services	\$657,993	\$714,217	\$789,007	\$755,371	\$800,559	\$883,400
Capital Outlay						
52040 Capital Outlay	-	2,718	44,500	43,876	46,212	45,000
52043 Computer Software	-	-	-	2,792	-	19,331
52044 Computer Hardware	-	-	-	3,471	-	33,750
52375 Preliminary Engineering	-	-	-	-	-	316,351
52376 Construction Engineering	-	-	-	-	-	474,527
560113 11 Ptec Pta Grant - CDBG	30,923	-	-	-	-	-
560114 2011 Dri Grant	-	27,502	-	-	-	-
Total Capital Outlay	\$154,337	\$52,577	\$44,500	\$50,139	\$46,212	\$888,959
Special Payments						
50610 Unemployment	23,084	9,776	25,000	2,294	25,000	25,000
50650 Car Allowance	6,747	7,408	7,200	7,800	7,200	7,200
50780 Bad Debt	2,413	-	5,000	-	5,000	5,000
52010 Job Recruitment	1,090	2,185	11,000	18,357	11,000	11,000
52020 Cash Short/Over	(16)	-	-	-	-	-
52025 Drug Testing	-	1,164	500	295	500	500
52035 Staff Training/Dev.	-	-	1,500	240	1,500	1,500
52080 Building Repair Offices	-	-	-	669	-	-
52120 Liability Insurance	6,777	6,372	38,555	31,264	38,555	42,411
52130 Liability Claims	100,000	50,000	-	-	-	-
52160 Parking Citation	972	1,307	1,800	1,674	2,338	1,800

General Fund (1)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
52220 Special Recognition	5,921	4,145	3,000	1,104	3,000	3,000
52225 Community Projects	-	282	-	-	-	-
52230 Weed Abatement	10,780	4,120	8,000	2,367	8,000	8,000
52235 General Meeting	1,228	1,999	1,500	39	1,500	1,500
52245 Temporary Destitute Housing	-	200	300	-	300	300
52250 LAFCO	3,332	3,724	4,000	-	4,000	4,000
52255 Bike Helmets TDA 3 Grant Exp	6,137	8,825	500	-	500	500
52300 Maintenance Agreement	50,936	40,258	62,000	41,137	62,000	55,000
52310 Grading Plan Check	2,320	1,080	10,000	270	10,000	10,000
52320 Improvement Plan Check	5,780	49,914	15,000	7,917	15,000	15,000
52330 Parcel Maps & PM Waivers Lla	4,430	1,180	5,000	1,028	5,000	5,000
53010 Chamber OF Commerce	-	5,100	2,500	-	2,500	2,500
53315 DUI Grant	5,948	-	-	-	-	-
55010 Banking Charges	8,961	9,867	9,000	4,507	9,000	9,000
Total Special Payments	\$308,945	\$233,685	\$211,355	\$120,962	\$211,893	\$208,211
Transfers						
80200 Transfer Out Shop	1,498	2,896	12,855	8,689	12,855	42,132
80550 Transfer Out Facilities Mai	9,262	11,203	128,982	86,000	128,982	167,750
80705 Transfer Out CNG Station	2,164	-	-	-	-	-
81309 Transfer Out 11 Dri	-	312	-	-	-	-
81327 Transfer Out Misc Grant	2,571	(2,257)	-	4,568	-	-
81400 Transfer Out IT	5,293	3,996	64,886	43,264	64,886	77,051
81461 Transfer Out CNG	-	-	30,000	-	30,000	30,000
Total Transfers	\$199,350	\$185,932	\$236,723	\$142,521	\$236,723	\$316,933
Total Expenses	\$6,122,869	\$6,025,213	\$6,270,800	\$4,906,549	\$6,289,280	\$7,740,005
Total General Fund Net Surplus/(Deficit)	\$448,026	\$386,756	(\$126,301)	\$1,095,455	(\$144,781)	(\$338,837)

Street Fund (10)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Licenses and Permits						
30745 Oversize Load Permits	1,900	1,468	1,000	8,776	1,000	1,500
Total Licenses and Permits	\$1,900	\$1,468	\$1,000	\$8,776	\$1,000	\$1,500
Charges for Services						
30350 PW Improve Inspection	2,326	-	-	-	-	-
30770 Storm Drain	124	-	5,000	-	5,000	5,000
31325 Zone OF Benefit	-	-	-	798	-	-
Total Charges for Services	\$2,450	\$0	\$5,000	\$798	\$5,000	\$5,000
Interest						
30090 Interest Earned	2,385	2,773	1,000	1,488	1,000	2,500
Total Interest	\$2,385	\$2,773	\$1,000	\$1,488	\$1,000	\$2,500
Grants and Donations						
30370 Grant Revenue	16,264	864,351	2,543,234	714,706	2,543,234	5,061,707
30550 Grant	19,789	-	395,736	679,362	395,736	50,000
Total Grants and Donations	\$51,107	\$866,142	\$2,938,970	\$1,394,068	\$2,938,970	\$5,111,707
Intergovernmental						
320052 Downtown Crosswalk Lighting	(11,903)	-	-	-	-	-
320095 SR2S Thomas Jefferson Sidewalk	203	-	-	-	-	-
320096 SR2S-Inpave Lights Filburn/Gri	(1,665)	-	-	-	-	-
320097 HSIP-7th Ped.Imp (Brdwy-Palm)	1,781	174,134	-	-	-	-
320100 ADA Imp.9th PL(Palm-Griffith)	13,670	-	-	-	-	-
320111 Hwy43 Landscape Phase I	515,729	(5,398)	-	-	-	-
320116 Tract 6473 Offsite Imp.	97,663	165,587	-	-	-	-
Total Intergovernmental	\$615,478	\$334,323	\$0	\$0	\$0	\$0
Other Financing Src						
38020 Transfer In WWT	-	-	2,600,000	-	2,600,000	-
38030 Transfer In - Water	24,508	-	225,000	-	225,000	3,825,000
38050 Transfer In TDA Street	1,030,375	1,211,532	1,040,000	283,291	1,040,000	1,166,874
38055 Transfer In Gas Tax Fund	572,932	744,633	652,736	691,626	652,736	560,122
38085 Transfer In Traffic Impact	80,107	(1,017)	1,100,000	529	1,100,000	26,500
38205 Transfer In CIP	-	22,447	-	-	-	-
Total Other Financing Src	\$1,729,986	\$2,062,588	\$5,617,736	\$975,446	\$5,617,736	\$5,578,496
Miscellaneous						
30130 Miscellaneous Revenue	(267)	2,182	25,000	188	25,000	25,000
Total Miscellaneous	(\$267)	\$2,182	\$25,000	\$188	\$25,000	\$25,000
Total Revenues	\$2,403,039	\$3,259,739	\$8,588,706	\$2,380,764	\$8,588,706	\$10,724,203
Personnel Services						
50010 Salary	404,629	390,715	412,008	377,932	412,008	444,982
50050 Overtime	606	563	2,000	646	2,000	22,249
50090 FICA Paid	29,679	28,659	31,672	27,821	31,672	32,261
50110 Retirement Benefit	100,987	96,547	116,141	149,008	116,141	124,595
50120 Group Insurance	97,656	106,002	118,670	96,143	118,670	115,695
50125 Boot Allowance	1,533	1,400	1,365	871	1,365	1,540
52190 Workers Compensation	25,522	30,403	35,498	27,729	35,498	39,758
Total Personnel Services	\$660,612	\$654,289	\$717,354	\$680,150	\$717,354	\$781,080
Materials and Services						
50230 Training and Travel	707	400	2,500	1,105	2,500	4,000
50280 Communications	2,439	2,723	2,500	2,435	2,500	2,500
50285 Communication - Cell	275	240	300	280	300	300
50290 Postage	382	420	450	-	450	550
50310 Office Supplies	2,306	1,867	1,500	2,114	1,500	1,500
50320 Fuel	29,946	28,016	30,000	22,360	30,000	30,000
50330 Dues/Subscriptions/Licenses	-	12,131	-	14,781	-	15,000
50350 Physicals	160	-	300	151	300	300
50370 Uniform Cleaning Service	3,032	3,555	4,000	4,578	4,000	4,000

Street Fund (10)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
50380 Tools	19	233	2,000	175	2,000	2,000
50390 Materials/Supplies	8,166	9,861	15,000	5,774	15,000	15,000
50430 Publications	-	-	200	276	294	200
50460 Professional Services	8,066	11,218	10,000	7,143	10,000	10,000
50540 Storm Drain	257	12,183	50,500	4,717	50,500	50,500
50580 Utilities	10,422	11,849	20,000	8,887	20,000	20,400
50620 Chemicals and Testing	1,442	1,070	3,000	1,693	3,000	3,000
50630 Patching Material	5,536	10,523	20,000	-	20,000	20,000
50665 Crack Sealing Materials	10,335	13,765	15,000	-	15,000	15,000
50680 Tree Trimming	-	-	1,000	-	1,000	1,000
50690 Landscaping	5,798	10,000	10,000	3,761	10,000	10,000
52030 Miscellaneous	1,016	1,024	2,000	955	2,000	2,000
52042 Small Tools & Equip-Noncapital	-	5,630	5,500	-	5,500	5,500
52050 Auditor	5,800	9,287	12,706	7,144	12,706	11,000
52060 Audit Street Report	2,000	-	2,000	1,917	2,000	2,000
52070 Equipment Rental	7,526	1,413	3,000	-	3,000	3,000
52115 Janitorial Supplies	-	855	750	375	750	750
52275 Street Repairs & Repaving	-	137	205,000	1,000	205,000	205,000
52280 Alleys	-	-	15,000	-	15,000	15,000
55035 Graffiti Removal	1,898	1,267	2,000	2,000	2,000	7,000
Total Materials and Services	\$107,528	\$149,667	\$436,206	\$93,621	\$436,300	\$456,500
Capital Outlay						
52040 Capital Outlay	19,789	168,500	-	-	-	50,000
52445 Construction Costs	35,726	1,597,385	7,363,462	1,409,981	7,363,462	8,298,302
620096 SR2S-Inpave Filburn/Griffith	50	-	-	-	-	-
620097 HSIP-7th Ped.Imp (Brdwy-Palm)	118,257	17,251	-	-	-	-
620100 ADA Imp.9th PL(Palm-Griffith)	18,328	-	-	-	-	-
620111 Hwy43 Landscape Phase I	548,198	1,076	-	-	-	-
620116 Tract 6473 Offsite Imp.	94,990	165,587	-	-	-	-
620119 Storm Drain Filburn-Palm	9,805	(1,408)	-	-	-	-
Total Capital Outlay	\$845,143	\$1,948,391	\$7,363,462	\$1,409,981	\$7,363,462	\$8,348,302
Special Payments						
50640 Pavement Management	9,573	26,377	15,000	10,558	15,000	15,000
50641 Concrete Crushing	20,000	1,175	25,000	13,166	25,000	25,000
52120 Liability Insurance	26,186	25,148	29,901	26,629	29,901	32,891
52180 Traffic Signal Maint	4,472	6,258	5,000	5,516	5,000	5,000
52270 Street Lighting	84,042	93,622	100,000	89,004	100,000	100,000
55020 Safety	519	870	1,000	750	1,000	1,000
Total Special Payments	\$144,792	\$153,450	\$175,901	\$145,623	\$175,901	\$178,891
Transfers						
80060 Transfer Out Indirect Cost AL	175,065	268,661	235,205	156,800	235,205	-
80200 Transfer Out Shop	77,523	95,787	121,261	80,840	121,261	41,075
80550 Transfer Out Facilities Mai	7,544	9,121	10,827	7,216	10,827	14,082
80700 Transfer Out Street Const	-	189,964	-	33,440	-	-
81200 Transfer Out Labor	105,252	61,942	-	75,080	-	-
81205 Transfer In Labor	-	9,349	-	-	-	-
81400 Transfer Out IT	8,834	6,684	9,651	6,432	9,651	11,461
Total Transfers	\$374,218	\$641,508	\$376,944	\$359,808	\$376,944	\$66,618
Total Expenses	\$2,132,293	\$3,547,305	\$9,069,867	\$2,689,183	\$9,069,961	\$9,831,391
Total Street Fund Net Surplus/(Deficit)	\$270,746	(\$287,566)	(\$481,161)	(\$308,419)	(\$481,255)	\$892,812

Shop Maintenance (11)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Interest						
30090 Interest Earned	43	238	-	177	-	-
Total Interest	\$43	\$238	\$0	\$177	\$0	\$0
Other Financing Src						
31310 Service Fees	362,647	374,740	473,804	315,888	473,804	515,065
Total Other Financing Src	\$362,647	\$374,740	\$473,804	\$315,888	\$473,804	\$515,065
Total Revenues	\$362,690	\$374,978	\$473,804	\$316,065	\$473,804	\$515,065
Personnel Services						
50010 Salary	102,301	105,661	109,699	99,508	109,699	101,952
50050 Overtime	699	419	1,000	282	1,000	5,098
50090 FICA Paid	7,536	7,768	8,468	7,350	8,468	7,392
50110 Retirement Benefit	25,934	26,968	31,565	38,457	31,565	28,547
50120 Group Insurance	28,465	31,227	34,669	20,722	34,669	26,508
50125 Boot Allowance	350	294	350	336	350	350
52190 Workers Compensation	6,744	8,158	9,396	7,371	9,396	10,524
Total Personnel Services	\$172,029	\$180,495	\$195,147	\$174,026	\$195,147	\$180,371
Materials and Services						
50230 Training and Travel	334	-	500	-	500	1,000
50285 Communication - Cell	640	600	600	260	600	600
50320 Fuel	3,221	4,114	3,500	956	3,500	3,500
50370 Uniform Cleaning Service	584	1,571	1,000	1,269	1,000	1,000
503701 Auto Repair - Code Compliance	355	1,911	2,000	362	2,000	2,000
503702 Auto Repair - Engineering	552	500	500	362	500	500
503703 Auto Repair - Sheriff	-	21	200	52	200	200
503704 Auto Repair - Animal Control	592	2,815	3,000	1,697	3,000	3,000
503705 Auto Repair - Building Inspect	958	652	2,500	435	2,500	2,500
503706 Auto Repair - Street	12,797	18,324	25,000	15,153	25,000	25,000
503707 Auto Repair - Shop	889	402	2,000	2,604	2,000	2,000
503708 Auto Repair - Dial-A-Ride	15,922	26,752	15,000	12,852	15,000	20,000
503709 Auto Repair - Wastewater	3,189	9,311	8,500	2,750	8,500	8,500
50370A Auto Repair - Water	9,758	6,265	13,000	7,893	13,000	13,000
50370B Auto Repair - Disposal	109,754	96,509	140,000	100,946	140,000	140,000
50370C Auto Repair - Facilities Maint.	689	138	1,500	678	1,500	1,500
50370D Auto Repair- Fire Truck	99	112	403	130	403	403
50370E Auto Repair - Management	177	334	1,000	26	1,000	1,000
50380 Tools	4,959	1,525	5,000	2,677	5,000	5,000
50390 Materials/Supplies	3,825	4,289	5,000	4,914	5,000	5,000
50460 Professional Services	1,112	53	3,000	1,054	3,000	3,000
50530 Equipment Repair	2,999	1,069	3,500	52	3,500	3,500
52042 Small Tools & Equip-Noncapital	89	5,610	6,500	5,371	6,500	6,500
52115 Janitorial Supplies	-	147	250	195	250	250
Total Materials and Services	\$173,494	\$183,024	\$243,453	\$162,688	\$243,453	\$248,953
Capital Outlay						
52040 Capital Outlay	-	-	15,000	33,253	15,000	68,500
Total Capital Outlay	\$0	\$0	\$15,000	\$33,253	\$15,000	\$68,500
Special Payments						
52120 Liability Insurance	5,693	5,947	7,071	6,294	7,071	7,778
55020 Safety	23	-	1,000	-	1,000	1,000
Total Special Payments	\$5,716	\$5,947	\$8,071	\$6,294	\$8,071	\$8,778
Transfers						
80550 Transfer Out Facilities Mai	3,729	4,238	5,007	3,336	5,007	-
81400 Transfer Out IT	7,722	6,636	7,126	4,752	7,126	8,463
Total Transfers	\$11,451	\$10,874	\$12,133	\$8,088	\$12,133	\$8,463
Total Expenses	\$362,690	\$380,340	\$473,804	\$384,349	\$473,804	\$515,065
Total Shop Maintenance	\$0	(\$5,362)	\$0	(\$68,284)	\$0	\$0
Net Surplus/	\$0	(\$5,362)	\$0	(\$68,284)	\$0	\$0

Public Transit

Public Transit (12)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
30810 STAF Funds	140,872	131,447	128,000	-	128,000	146,700
30820 Dial A Ride Fare Box	24,931	26,333	25,000	22,690	25,000	25,000
Total Charges for Services	\$165,803	\$157,780	\$153,000	\$22,690	\$153,000	\$171,700
Interest						
30090 Interest Earned	395	296	-	159	-	-
Total Interest	\$395	\$296	\$0	\$159	\$0	\$0
Grants and Donations						
30850 DAR Sec 5311	55,750	98,201	101,408	101,408	101,408	84,805
33210 Grant Fund	7,772	41,450	-	-	-	172,596
Total Grants and Donations	\$63,522	\$139,651	\$101,408	\$101,408	\$101,408	\$257,401
Miscellaneous						
30130 Miscellaneous Revenue	45	-	-	-	-	-
Total Miscellaneous	\$45	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$229,765	\$297,727	\$254,408	\$124,257	\$254,408	\$429,101
Personnel Services						
50010 Salary	76,980	76,035	76,163	73,536	76,163	79,644
50050 Overtime	77	493	1,000	176	1,000	3,982
50090 FICA Paid	5,613	5,563	5,903	5,367	5,903	5,774
50110 Retirement Benefit	18,430	18,905	22,710	28,441	22,710	22,300
50120 Group Insurance	26,751	31,773	28,286	23,462	28,286	20,707
50125 Boot Allowance	76	162	350	285	350	350
52190 Workers Compensation	9,186	11,134	12,824	10,587	12,824	14,363
Total Personnel Services	\$137,113	\$144,065	\$147,236	\$141,854	\$147,236	\$147,120
Materials and Services						
50230 Training and Travel	30	60	500	97	500	500
50280 Communications	2,098	2,320	2,100	2,119	2,100	2,100
50285 Communication - Cell	-	-	600	-	600	600
50290 Postage	-	-	200	-	200	300
50310 Office Supplies	21	372	1,000	79	1,000	1,000
50320 Fuel	21,324	23,991	25,000	15,417	25,000	25,000
50350 Physicals	40	240	200	-	200	200
50370 Uniform Cleaning Service	444	500	1,800	525	1,800	1,800
50390 Materials/Supplies	191	24	1,000	-	1,000	1,000
50460 Professional Services	2,549	8,950	3,000	1,475	3,000	3,000
50580 Utilities	3,261	2,642	10,000	1,499	10,000	10,200
52042 Small Tools & Equip-Noncapital	-	-	1,500	-	1,500	1,500
52050 Auditor	644	516	1,384	2,047	1,384	600
Total Materials and Services	\$30,602	\$39,615	\$48,284	\$23,258	\$48,284	\$47,800
Capital Outlay						
52040 Capital Outlay	-	-	-	-	-	182,000
57500 Depreciation	82,451	83,304	-	-	-	-
57600 Loss on Sale OF Fixed Assets	21,703	-	-	-	-	-
Total Capital Outlay	\$104,154	\$83,304	\$0	\$0	\$0	\$182,000
Special Payments						
52120 Liability Insurance	5,422	5,664	6,734	5,989	6,734	740
55020 Safety	23	-	-	-	-	-
Total Special Payments	\$5,445	\$5,664	\$6,734	\$5,989	\$6,734	\$740
Transfers						
80200 Transfer Out Shop	36,668	36,504	46,223	30,816	46,223	41,075
80550 Transfer Out Facilities Mai	1,525	1,847	2,190	1,464	2,190	2,849
81400 Transfer Out IT	5,293	3,996	4,280	2,856	4,280	5,082
Total Transfers	\$43,486	\$42,347	\$52,693	\$35,136	\$52,693	\$49,006
Total Expenses	\$320,800	\$314,995	\$254,947	\$206,237	\$254,947	\$426,666
Total Public Transit	Net Surplus/	(\$91,035)	(\$17,268)	(\$539)	(\$539)	\$2,435

TDA Street Local Fund (13)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Taxes						
30910 State Allocation	1,101,706	1,160,819	1,040,000	-	1,040,000	1,166,874
Total Taxes	\$1,101,706	\$1,160,819	\$1,040,000	\$0	\$1,040,000	\$1,166,874
Interest						
30090 Interest Earned	5	-	-	-	-	-
Total Interest	\$5	\$0	\$0	\$0	\$0	\$0
Transfers						
80050 Transfer In TDA	-	-	-	(78,325)	-	-
Total Transfers	\$0	\$0	\$0	(\$78,325)	\$0	\$0
Total Revenues	\$1,101,711	\$1,160,819	\$1,040,000	(\$78,325)	\$1,040,000	\$1,166,874
Transfers						
80700 Transfer Out Street Const	23,404	81,351	-	173,076	-	-
80900 Transfer Out TDA Street Cont	1,030,375	1,130,181	1,040,000	-	1,040,000	1,166,874
Total Transfers	\$1,053,779	\$1,211,532	\$1,040,000	\$173,076	\$1,040,000	\$1,166,874
Total Expenses	\$1,053,779	\$1,211,532	\$1,040,000	\$173,076	\$1,040,000	\$1,166,874
Total TDA Street Local Fund Net Surplus/	\$47,932	(\$50,713)	\$0	(\$251,401)	\$0	\$0

Lighting & Landscaping

Lighting & Landscaping (14)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Taxes						
31010 LLMD # 1 (20653)	25,710	27,286	26,500	26,227	26,500	26,500
31020 LLMD 01-01 (20666)	11,886	11,549	12,500	11,390	12,500	11,500
31030 LLMD 01-02 (20667)	31,921	30,906	32,500	31,381	32,500	31,900
31040 LLMD 06-01	43,717	55,949	45,000	67,710	45,000	46,000
Total Taxes	\$113,234	\$125,690	\$116,500	\$136,708	\$116,500	\$115,900
Interest						
30090 Interest Earned	595	495	200	291	200	300
Total Interest	\$595	\$495	\$200	\$291	\$200	\$300
Total Revenues	\$113,829	\$126,185	\$116,700	\$136,999	\$116,700	\$116,200
Personnel Services						
50010 Salary	18,730	47,940	49,815	43,494	49,815	60,837
50050 Overtime	-	-	-	-	-	3,042
50090 FICA Paid	1,356	3,436	3,811	3,067	3,811	4,411
50110 Retirement Benefit	4,571	12,305	14,282	17,484	14,282	17,034
50120 Group Insurance	6,211	20,185	21,915	20,079	21,915	15,818
50125 Boot Allowance	-	175	210	175	210	575
52190 Workers Compensation	3,976	4,811	5,541	5,373	5,541	6,206
Total Personnel Services	\$34,844	\$88,852	\$95,574	\$89,672	\$95,574	\$107,923
Materials and Services						
50460 Professional Services	6,638	3,419	8,000	3,280	8,000	8,000
505306 Repair & Maint. Pumps	1,125	228	650	639	650	650
505802 Utilities 2	1,138	2,398	1,500	1,758	1,500	1,500
505803 Utilities Park	-	120	-	111	89	-
52042 Small Tools & Equip-Noncapital	-	-	5,000	-	5,000	5,000
Total Materials and Services	\$8,901	\$6,165	\$15,150	\$5,788	\$15,239	\$15,150
Capital Outlay						
52040 Capital Outlay	-	40,690	40,000	9,868	40,000	-
Total Capital Outlay	\$0	\$40,690	\$40,000	\$9,868	\$40,000	\$0
Special Payments						
503901 Materials/Supplies LLMD #1	131	107	200	200	200	200
503904 Materials/Supplies LLMD 01-01	154	74	300	300	300	300
503906 Materials/Supplies LLMD 06-01	276	74	1,000	987	1,000	1,000
505301 Repair & Maint LLMD #1	841	-	1,250	1,101	1,250	1,250
505304 Repair & Maint LLMD 01-01	1,118	350	750	555	750	750
505305 Repair & Maint LLMD 01-02	417	200	250	228	250	250
505801 Utilities LLMD #1	18,523	13,725	13,000	11,554	13,000	13,000
505805 Utilities LLMD 01-02	(10)	-	500	-	500	500
505806 Utilities LLMD 06-01	10,747	25,934	15,000	19,951	15,000	15,000
52120 Liability Insurance	3,389	3,540	4,209	3,747	4,209	4,630
Total Special Payments	\$35,586	\$44,004	\$36,459	\$38,623	\$36,459	\$36,880
Transfers						
80200 Transfer Out Shop	2,995	2,896	3,673	2,448	3,673	10,533
81640 Transfer Out LLMD	-	80,126	-	-	-	-
Total Transfers	\$2,995	\$83,022	\$3,673	\$2,448	\$3,673	\$10,533
Total Expenses	\$82,326	\$262,733	\$190,856	\$146,399	\$190,945	\$170,486
Total Lighting & Landscaping Net Surplus/	\$31,503	(\$136,548)	(\$74,156)	(\$9,400)	(\$74,245)	(\$54,286)

Emergency Response

Emergency Response (15)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Interest						
30090 Interest Earned	396	-	-	-	-	-
Total Interest	\$396	\$0	\$0	\$0	\$0	\$0
Grants and Donations						
33210 Grant Fund	259,589	12,468	-	-	-	-
Total Grants and Donations	\$259,589	\$12,468	\$0	\$0	\$0	\$0
Intergovernmental						
360103 FEMA-Knts003	(3,470)	-	-	-	-	-
Total Intergovernmental	(\$3,470)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$256,515	\$12,468	\$0	\$0	\$0	\$0
Capital Outlay						
560112 Transit Security Project	257,422	6,678	-	-	-	-
Total Capital Outlay	\$257,422	\$6,678	\$0	\$0	\$0	\$0
Total Expenses	\$257,422	\$6,678	\$0	\$0	\$0	\$0
Total Emergency Response						
Net	(\$907)	\$5,790	\$0	\$0	\$0	\$0

Facilities Maintenance

Facilities Maintenance (16)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Other Financing Src						
31310 Service Fees	162,024	191,225	222,355	148,256	222,355	289,207
Total Other Financing Src	\$162,024	\$191,225	\$222,355	\$148,256	\$222,355	\$289,207
Total Revenues	\$162,024	\$191,225	\$222,355	\$148,256	\$222,355	\$289,207
Personnel Services						
50010 Salary	50,215	56,074	58,574	53,219	58,574	62,016
50050 Overtime	2,065	1,549	3,000	3,840	3,000	3,101
50060 Extra Help	1,031	45	10,000	-	10,000	10,000
50090 FICA Paid	3,909	4,282	5,475	4,248	5,475	4,496
50110 Retirement Benefit	12,222	14,167	16,321	21,037	16,321	17,364
50120 Group Insurance	12,642	19,301	17,262	17,882	17,262	16,124
50125 Boot Allowance	175	175	175	175	175	175
52190 Workers Compensation	4,524	5,468	6,296	6,268	6,296	7,052
Total Personnel Services	\$86,783	\$101,061	\$117,103	\$106,669	\$117,103	\$120,328
Materials and Services						
50230 Training and Travel	285	-	250	-	250	350
50285 Communication - Cell	360	360	399	360	399	399
50320 Fuel	1,817	3,196	3,000	2,232	3,000	3,000
50370 Uniform Cleaning Service	342	602	600	806	712	1,000
50380 Tools	1,306	1,514	1,500	435	1,500	3,500
50460 Professional Services	40	692	1,000	228	1,000	1,000

Sewer Lift Sanitation District

Sewer Lift Station District (17)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Taxes						
31050 Sewer Lift Dist 08-01 (20673)	9,704	9,791	10,000	9,793	10,000	9,700
Total Taxes	\$9,704	\$9,791	\$10,000	\$9,793	\$10,000	\$9,700
Interest						
30090 Interest Earned	297	254	-	161	-	-
Total Interest	\$297	\$254	\$0	\$161	\$0	\$0
Total Revenues	\$10,001	\$10,045	\$10,000	\$9,954	\$10,000	\$9,700
Materials and Services						
50390 Materials/Supplies	-	-	3,000	-	3,000	3,000
50530 Equipment Repair	-	-	4,500	-	4,500	4,500
50580 Utilities	1,485	1,529	2,500	1,773	2,500	2,550
Total Materials and Services	\$1,485	\$1,529	\$10,000	\$1,773	\$10,000	\$10,050
Total Expenses	\$1,485	\$1,529	\$10,000	\$1,773	\$10,000	\$10,050
Total Sewer Lift Station District Net Surplus/	\$8,516	\$8,516	\$0	\$8,181	\$0	(\$350)

Gas Tax Fund

Gas Tax Fund (19)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Taxes						
30710 Gas Tax 2105	113,351	169,466	123,855	194,479	123,855	149,452
30720 Gas Tax 2106	49,274	47,571	101,188	50,664	101,188	81,852
30730 Gas Tax 2107	179,772	180,318	152,185	175,818	152,185	204,329
30740 Gas Tax 2107.5	6,000	6,000	6,000	12,000	6,000	6,000
30765 Gas Tax 2103	224,210	341,279	269,508	258,665	269,508	118,489
Total Taxes	\$572,607	\$744,634	\$652,736	\$691,626	\$652,736	\$560,122
Interest						
30090 Interest Earned	325	-	-	-	-	-
Total Interest	\$325	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$572,932	\$744,634	\$652,736	\$691,626	\$652,736	\$560,122
Transfers						
80500 Transfer Out Street	572,932	744,633	652,736	691,626	652,736	560,122
Total Transfers	\$572,932	\$744,633	\$652,736	\$691,626	\$652,736	\$560,122
Total Expenses	\$572,932	\$744,633	\$652,736	\$691,626	\$652,736	\$560,122
Total Gas Tax Fund	Net Surplus/	\$0	\$1	\$0	\$0	\$0

Traffic Safety

Traffic Safety (20)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Fines and Forfeiture						
31110 Vehicle Fines Traffic Safety	28,039	23,598	27,000	20,255	27,000	27,000
Total Fines and Forfeiture	\$28,039	\$23,598	\$27,000	\$20,255	\$27,000	\$27,000
Interest						
30090 Interest Earned	554	425	500	228	500	500
Total Interest	\$554	\$425	\$500	\$228	\$500	\$500
Total Revenues	\$28,593	\$24,023	\$27,500	\$20,483	\$27,500	\$27,500
Materials and Services						
50460 Professional Services	-	-	25,000	17,864	25,000	5,000
50760 Sign Supplies	5,775	3,742	5,000	210	5,000	5,000
Total Materials and Services	\$5,775	\$3,742	\$30,000	\$18,074	\$30,000	\$10,000
Capital Outlay						
52040 Capital Outlay	-	36,660	-	-	-	-
Total Capital Outlay	\$0	\$36,660	\$0	\$0	\$0	\$0
Special Payments						
50730 Traffic Marking/Sign Supplies	6,201	4,638	-	-	-	11,000
50740 Striping	15,646	-	22,500	-	22,500	22,500
Total Special Payments	\$21,847	\$4,638	\$22,500	\$0	\$22,500	\$33,500
Total Expenses	\$27,622	\$45,040	\$52,500	\$18,074	\$52,500	\$43,500
Total Traffic Safety	Net Surplus/(Deficit)	\$74	(\$21,017)	(\$25,000)	\$2,400	(\$16,000)

Traffic Impact Fund (21)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Interest						
30090 Interest Earned	1,918	1,731	500	979	500	1,500
Total Interest	\$1,918	\$1,731	\$500	\$979	\$500	\$1,500
Franchise Fees						
31530 Impact Fees	179,883	55,740	25,000	579,019	25,000	25,000
Total Franchise Fees	\$179,883	\$55,740	\$25,000	\$579,019	\$25,000	\$25,000
Total Revenues	\$181,801	\$57,471	\$25,500	\$579,998	\$25,500	\$26,500
Transfers						
80700 Transfer Out Street Const	-	-	-	-	1,100,000	26,500
Total Transfers	\$0	\$0	\$0	\$0	\$1,100,000	\$26,500
Total Expenses	\$0	\$0	\$0	\$0	\$1,100,000	\$26,500
Total Traffic Impact Fund Net Surplus/(Deficit)	\$181,801	\$57,471	\$25,500	\$579,998	(\$1,074,500)	\$0

Wastewater Fund

Wastewater (30)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
31320 Enterprise Revenue	2,185,268	2,286,950	2,050,000	2,157,017	2,050,000	2,299,296
31325 Zone OF Benefit	22,101	2,119	-	7,312	-	-
31330 Septic Dump Revenue	183	-	-	-	-	-
Total Charges for Services	\$2,207,552	\$2,289,069	\$2,050,000	\$2,164,329	\$2,050,000	\$2,299,296
Interest						
30090 Interest Earned	9,918	27,614	9,000	13,635	9,000	9,000
Total Interest	\$9,918	\$27,614	\$9,000	\$13,635	\$9,000	\$9,000
Grants and Donations						
39999 Donated Capital Received	228,965	-	-	-	-	-
Total Grants and Donations	\$228,965	\$0	\$0	\$0	\$0	\$0
Rental Income						
30150 ERAF	71,076	73,910	74,290	74,290	74,290	74,290
30151 Rental Income	14,179	14,055	14,800	14,851	14,800	14,800
Total Rental Income	\$85,255	\$87,965	\$89,090	\$89,141	\$89,090	\$89,090
Systems Development						
31750 Impact Fees	225,792	164,850	40,000	189,196	40,000	145,000
Total Systems Development	\$225,792	\$164,850	\$40,000	\$189,196	\$40,000	\$145,000
Miscellaneous						
30130 Miscellaneous Revenue	-	14,260	-	15,009	-	-
Total Miscellaneous	\$0	\$14,260	\$0	\$15,009	\$0	\$0
Total Revenues	\$2,757,482	\$2,583,758	\$2,188,090	\$2,471,310	\$2,188,090	\$2,542,386
Personnel Services						
50010 Salary	345,817	379,620	361,156	304,097	361,156	400,000
50050 Overtime	27,549	19,775	17,500	23,423	17,500	20,000
50090 FICA Paid	27,935	29,966	29,598	24,298	29,598	29,000
50110 Retirement Benefit	77,248	85,234	86,833	111,649	86,833	112,000
50120 Group Insurance	54,318	68,096	97,952	55,743	97,952	104,000
50125 Boot Allowance	668	697	700	675	700	700
52190 Workers Compensation	16,148	19,735	23,827	30,447	23,827	26,686
Total Personnel Services	\$549,683	\$603,123	\$617,566	\$550,332	\$617,566	\$692,386
Materials and Services						
50230 Training and Travel	4,926	1,665	3,000	3,950	3,000	12,800
50280 Communications	1,977	2,357	2,500	2,103	2,500	3,000
50285 Communication - Cell	588	623	750	522	750	750
50290 Postage	6,998	8,321	7,000	9,886	7,000	10,000
50310 Office Supplies	1,800	1,066	1,500	1,041	1,500	1,800
50320 Fuel	10,039	6,829	7,500	3,952	7,500	7,500
50330 Dues/Subscriptions/Licenses	929	904	1,500	590	1,500	1,500
50340 Fees	7,500	8,000	10,000	10,000	10,000	10,000
50370 Uniform Cleaning Service	1,306	1,388	2,000	1,777	2,000	2,000
50380 Tools	2,972	2,689	3,000	44	3,000	3,000
50385 Certifications	610	640	1,800	640	1,800	1,800
50390 Materials/Supplies	25,542	18,991	30,000	15,201	30,000	30,000
50460 Professional Services	30,804	33,629	100,000	124,514	100,000	120,000
50530 Equipment Repair	74,313	22,562	50,000	26,097	50,000	50,000
505307 Repair & Main. Equipment	-	4,983	25,000	7,967	25,000	25,000
50550 Line Repairs	5,321	1,891	10,000	-	10,000	10,000
50580 Utilities	8,379	9,429	19,000	12,042	19,000	19,380
50590 Biosolid Disposal	31,679	29,521	55,000	48,996	55,000	65,000
50620 Chemicals and Testing	21,742	16,244	35,000	34,120	35,000	40,000
52030 Miscellaneous	346	291	1,000	177	1,000	1,000
52042 Small Tools & Equip-Noncapital	-	3,339	5,000	-	5,000	5,000
52050 Auditor	5,156	9,287	12,530	6,534	12,530	11,000
52115 Janitorial Supplies	2,019	2,959	2,500	1,150	2,500	2,500

Wastewater (30)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
55050 Pest Control Services	-	-	1,500	-	1,500	1,500
Total Materials and Services	\$244,946	\$187,608	\$387,080	\$311,303	\$387,080	\$434,530
Capital Outlay						
52040 Capital Outlay	-	-	565,000	282,436	565,000	551,760
52445 Construction Costs	-	-	106,000	-	106,000	106,000
560085 CIP-Trickling Filter Pump#1	-	865	-	-	-	-
57500 Depreciation	459,722	464,074	-	-	-	-
Total Capital Outlay	\$459,722	\$464,939	\$671,000	\$282,436	\$671,000	\$657,760
Special Payments						
50250 Utilities/Pumping Stations	83,583	91,805	105,000	101,848	105,000	120,000
50780 Bad Debt	525	(24)	-	-	-	-
51750 Impact Fees Reserve	-	-	40,000	-	40,000	40,000
52080 Building Repair Offices	-	-	-	171	-	-
52120 Liability Insurance	18,894	20,844	24,277	22,021	24,277	26,705
55010 Banking Charges	8,820	9,552	10,000	4,401	10,000	10,000
55020 Safety	234	375	2,000	181	2,000	2,000
Total Special Payments	\$112,056	\$122,552	\$181,277	\$128,622	\$181,277	\$198,705
Debt Service						
54090 State Reve Fund - Principal	-	-	349,667	243,340	349,667	349,667
54110 State Rev Fund - Interest	53,187	49,360	41,561	47,888	41,561	41,561
Total Debt Service	\$53,187	\$49,360	\$391,228	\$291,228	\$391,228	\$391,228
Transfers						
80060 Transfer Out Indirect Cost AL	302,912	259,715	287,353	191,568	287,353	475,338
80200 Transfer Out Shop	14,431	8,601	10,890	7,264	10,890	41,075
80500 Transfer Out Street	-	-	2,600,000	-	2,600,000	-
80550 Transfer Out Facilities Mai	27,430	33,181	39,395	26,264	39,395	57,751
81400 Transfer Out IT	30,092	15,480	17,334	11,560	17,334	20,584
81440 Transfer Out Engineering	-	13,098	-	-	-	-
Total Transfers	\$374,865	\$330,075	\$2,954,972	\$236,656	\$2,954,972	\$594,748
Total Expenses	\$1,794,459	\$1,757,657	\$5,203,123	\$1,800,577	\$5,203,123	\$2,969,357
Total Wastewater Net Surplus/(Deficit)	\$963,023	\$826,101	(\$3,015,033)	\$670,733	(\$3,015,033)	(\$426,971)

Water (31)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
30340 Engineering Improve Plan Check	-	-	-	-	-	1,556,081
31320 Enterprise Revenue	2,227,830	2,268,805	2,225,000	2,261,154	2,225,000	2,272,295
31321 Construction Water Sales	6,995	28,761	15,000	32,123	15,000	15,000
31325 Zone OF Benefit	10,387	919	-	2,275	-	-
31420 Water Penalty	16,969	28,384	10,000	33,925	10,000	25,000
31430 Reserve Revenue Use-Well	-	-	175,000	-	175,000	175,000
33230 Loan Payments	1,500	(846)	1,800	1,965	1,800	1,800
Total Charges for Services	\$2,263,681	\$2,326,023	\$2,426,800	\$2,331,442	\$2,426,800	\$4,045,176
Interest						
30090 Interest Earned	4,390	14,328	1,000	13,413	1,000	6,000
Total Interest	\$4,390	\$14,328	\$1,000	\$13,413	\$1,000	\$6,000
Grants and Donations						
39999 Donated Capital Received	380,023	-	-	-	-	-
Total Grants and Donations	\$380,023	\$0	\$0	\$0	\$0	\$0
Intergovernmental						
30551 Ar09fp02 / Arra1510021-003	-	-	-	69	-	-
Total Intergovernmental	\$0	\$0	\$0	\$69	\$0	\$0
Systems Development						
31750 Impact Fees	171,080	194,585	40,000	241,435	40,000	165,000
Total Systems Development	\$171,080	\$194,585	\$40,000	\$241,435	\$40,000	\$165,000
Miscellaneous						
30130 Miscellaneous Revenue	3,091	8,053,600	3,000	4,729	3,000	3,000
Total Miscellaneous	\$3,091	\$8,053,600	\$3,000	\$4,729	\$3,000	\$3,000
Total Revenues	\$2,822,265	\$10,588,536	\$2,470,800	\$2,591,088	\$2,470,800	\$4,219,176
Personnel Services						
50010 Salary	376,512	407,601	419,423	374,202	419,423	458,649
50050 Overtime	13,720	10,699	15,000	9,928	15,000	22,932
50090 FICA Paid	28,673	30,856	33,864	28,316	33,864	33,252
50110 Retirement Benefit	89,198	94,589	102,606	132,363	102,606	128,422
50120 Group Insurance	72,919	113,585	118,832	89,618	118,832	119,249
50125 Boot Allowance	856	968	875	350	875	875
52190 Workers Compensation	19,357	22,126	25,389	26,308	25,389	28,436
Total Personnel Services	\$601,235	\$680,424	\$715,989	\$661,085	\$715,989	\$791,815
Materials and Services						
50230 Training and Travel	2,022	4,000	3,500	1,560	3,500	5,600
50280 Communications	4,989	3,009	5,000	2,523	5,000	5,000
50285 Communication - Cell	758	916	1,600	1,206	1,600	1,600
50290 Postage	8,093	8,782	10,000	8,003	10,000	12,000
50310 Office Supplies	1,880	1,919	2,500	1,541	2,500	2,500
50320 Fuel	16,190	17,041	15,000	13,891	15,000	15,000
50330 Dues/Subscriptions/Licenses	1,417	1,698	1,000	1,569	1,000	1,500
50350 Physicals	-	-	300	80	300	300
50370 Uniform Cleaning Service	1,848	2,483	3,000	2,827	3,000	3,000
50380 Tools	2,859	265	-	44	48	500
50385 Certifications	345	459	2,000	145	2,000	2,000
50390 Materials/Supplies	22,455	19,270	25,000	13,688	25,000	25,000
50391 Water Conservation Materials	3,981	8,816	10,000	6,221	10,000	10,000
50450 Meter Reading Service	-	37,397	55,000	42,643	55,000	55,000
50460 Professional Services	34,540	31,453	100,000	100,520	100,000	100,000
50530 Equipment Repair	47,139	1,982	5,000	195	5,000	5,000
505306 Repair & Maint. Pumps	66,784	18,426	340,000	33,270	340,000	-
505307 Repair & Main. Equipment	3,766	3,554	20,000	8,627	20,000	20,000
505308 Repair & Maint. SCADA	7,185	2,818	10,000	4,761	10,000	10,000
50580 Utilities	1,842	1,865	2,000	3,105	2,000	2,550
50620 Chemicals and Testing	36,486	43,706	40,000	28,832	40,000	40,000

Water (31)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16	
52030 Miscellaneous	995	22,907	1,500	563	1,500	1,500	
52042 Small Tools & Equip-Noncapital	2,078	3,811	7,000	2,255	7,000	7,000	
52050 Auditor	3,222	9,287	12,706	7,144	12,706	11,000	
52115 Janitorial Supplies	1,589	1,448	1,500	1,397	1,500	1,500	
Total Materials and Services	\$272,463	\$247,312	\$673,606	\$286,610	\$673,654	\$337,550	
Capital Outlay							
52040 Capital Outlay	-	128	95,000	8,571	95,000	735,000	
52445 Construction Costs	-	-	254,000	-	254,000	254,000	
57500 Depreciation	345,086	343,291	-	-	-	-	
Total Capital Outlay	\$345,086	\$343,419	\$349,000	\$8,571	\$349,000	\$989,000	
Special Payments							
50250 Utilities/Pumping Stations	549,470	568,857	500,000	472,284	500,000	600,000	
50490 DHS Oversight County/State	20,616	11,960	-	9,094	6,772	12,000	
50780 Bad Debt	(119)	85	-	33	36	-	
51750 Impact Fees Reserve	-	-	40,000	-	40,000	40,000	
52020 Cash Short/Over	228	75	400	(85)	400	400	
52120 Liability Insurance	24,343	26,536	27,678	27,607	27,678	30,446	
55010 Banking Charges	8,820	9,704	7,500	4,401	7,500	7,500	
55020 Safety	387	694	1,000	154	1,000	1,000	
Total Special Payments	\$603,745	\$617,911	\$576,578	\$513,488	\$583,386	\$691,346	
Transfers							
80060 Transfer Out Indirect Cost AL	251,670	299,526	340,819	227,216	340,819	562,434	
80200 Transfer Out Shop	45,665	23,454	29,696	19,800	29,696	41,075	
80500 Transfer Out Street	24,508	-	225,000	-	225,000	-	
80550 Transfer Out Facilities Mai	12,526	15,149	17,983	11,992	17,983	23,388	
80700 Transfer Out Street Const	-	-	-	-	-	3,825,000	
81400 Transfer Out IT	34,745	19,476	21,615	14,408	21,615	25,668	
81440 Transfer Out Engineering	12,595	-	-	-	-	-	
Total Transfers	\$381,709	\$357,605	\$635,113	\$273,416	\$635,113	\$4,477,565	
Total Expenses	\$2,204,238	\$2,246,671	\$2,950,286	\$1,743,170	\$2,957,142	\$7,287,276	
Total Water	Net Surplus/(Deficit)	\$618,027	\$8,341,865	(\$479,486)	\$847,918	(\$486,342)	(\$3,068,100)

Sanitation Fund

Sanitation (32)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
30760 State Hwy Sweeping	9,372	4,193	-	2,138	-	-
31320 Enterprise Revenue	2,282,069	2,370,791	2,225,000	2,455,690	2,225,000	2,376,367
31322 Roll-Off Revenue	388	611	-	-	-	-
31425 Reserve Revenue Reuse	244	-	250,000	-	250,000	-
31520 Landfill Disposal Fee	247,986	246,703	240,000	240,001	240,000	243,000
31540 Refuse Container Reimburse	10,657	7,341	5,000	9,032	5,000	5,000
Total Charges for Services	\$2,550,716	\$2,629,639	\$2,720,000	\$2,706,861	\$2,720,000	\$2,624,367
Interest						
30090 Interest Earned	785	1,554	-	1,049	-	-
Total Interest	\$785	\$1,554	\$0	\$1,049	\$0	\$0
Franchise Fees						
31530 Impact Fees	12,260	9,284	4,000	10,153	4,000	4,000
Total Franchise Fees	\$12,260	\$9,284	\$4,000	\$10,153	\$4,000	\$4,000
Grants and Donations						
30550 Grant	7,224	-	-	-	-	572,000
Total Grants and Donations	\$7,224	\$0	\$0	\$0	\$0	\$572,000
Miscellaneous						
30130 Miscellaneous Revenue	892	8,081	1,000	1,176	1,000	1,000
Total Miscellaneous	\$892	\$8,081	\$1,000	\$1,176	\$1,000	\$1,000
Total Revenues	\$2,571,877	\$2,648,558	\$2,725,000	\$2,719,239	\$2,725,000	\$3,201,367
Personnel Services						
50010 Salary	604,674	584,385	648,383	567,097	648,383	631,387
50050 Overtime	5,726	6,194	10,000	4,788	10,000	31,569
50060 Extra Help	9,728	-	-	-	-	-
50090 FICA Paid	45,258	43,467	50,997	42,033	50,997	45,776
50110 Retirement Benefit	151,588	139,315	151,579	195,163	151,579	176,788
50120 Group Insurance	154,368	171,619	214,440	149,650	214,440	164,161
50125 Boot Allowance	1,533	1,132	1,925	1,286	1,925	1,925
52190 Workers Compensation	47,701	58,013	66,367	53,618	66,367	74,331
Total Personnel Services	\$1,020,576	\$1,004,125	\$1,143,691	\$1,013,635	\$1,143,691	\$1,125,937
Materials and Services						
50230 Training and Travel	599	202	2,000	998	2,000	3,200
50280 Communications	1,488	1,863	2,000	2,153	2,000	2,000
50285 Communication - Cell	280	240	500	350	500	500
50290 Postage	7,254	7,782	6,000	7,171	6,000	8,000
50310 Office Supplies	1,981	1,547	1,500	2,012	1,500	2,000
50320 Fuel	130,176	114,815	125,000	95,438	125,000	125,000
50330 Dues/Subscriptions/Licenses	-	-	-	42	-	-
50350 Physicals	120	90	500	419	500	500
50360 Drug & Alcohol Testing	405	750	750	269	750	750
50370 Uniform Cleaning Service	3,727	5,454	4,500	6,067	4,500	6,500
50380 Tools	887	-	-	44	48	-
50385 Certifications	40	-	-	-	-	-
50390 Materials/Supplies	7,112	6,106	8,000	6,904	8,000	8,000
50430 Publications	140	3,135	250	38	250	250
50460 Professional Services	27,787	31,727	95,000	59,074	95,000	95,000
50510 KCEH Fee	-	-	5,000	-	5,000	5,000
50580 Utilities	4,713	4,706	10,000	5,458	10,000	10,200
52030 Miscellaneous	200	21,614	-	-	-	-
52042 Small Tools & Equip-Noncapital	821	4,363	7,500	2,272	7,500	10,000
52050 Auditor	3,222	9,287	12,883	7,423	12,883	11,000
52070 Equipment Rental	-	-	2,000	-	2,000	2,000
52115 Janitorial Supplies	1,775	2,062	1,500	1,397	1,500	2,000
Total Materials and Services	\$192,727	\$215,743	\$284,883	\$197,529	\$284,931	\$291,900

Sanitation (32)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Capital Outlay						
52040 Capital Outlay	-	-	289,500	284,428	95,000	684,250
57500 Depreciation	196,041	192,384	-	-	-	-
Total Capital Outlay	\$196,041	\$192,384	\$289,500	\$284,428	\$95,000	\$684,250
Special Payments						
50670 Street Sweeping Disposal	9,997	-	10,000	6,583	10,000	10,000
50770 Greenwaste	500	67	(9,000)	104	(9,000)	500
50780 Bad Debt	778	-	-	26	28	-
51750 Impact Fees Reserve	-	-	4,000	-	4,000	4,000
52120 Liability Insurance	37,653	40,611	47,780	42,944	47,780	52,558
52210 County Gate Fee - Landfill	262,045	261,578	240,000	212,655	240,000	240,000
55010 Banking Charges	8,820	9,553	6,500	4,401	6,500	6,500
55020 Safety	23	1,487	1,500	647	1,500	1,500
55030 Recycling Program	-	-	1,500	-	1,500	1,500
55040 Refuse Container Reserve	-	-	-	4,399	4,839	-
Total Special Payments	\$319,816	\$313,296	\$302,280	\$271,759	\$307,147	\$316,558
Debt Service						
54040 Lease - Capital Principal	-	-	-	(8,025)	-	-
54050 Lease - Capital Interest	335	324	-	-	-	-
54080 Interest on Long-Term Debt	415	1,809	-	1,519	-	-
Total Debt Service	\$750	\$2,133	\$0	(\$6,506)	\$0	\$0
Transfers						
80060 Transfer Out Indirect Cost AL	281,320	354,314	366,656	244,440	366,656	484,152
80200 Transfer Out Shop	174,882	193,905	245,534	163,688	245,534	256,668
80550 Transfer Out Facilities Mai	12,526	15,149	17,982	11,992	17,982	23,387
81400 Transfer Out IT	25,439	11,484	13,054	8,704	13,054	15,502
Total Transfers	\$494,167	\$574,852	\$643,226	\$428,824	\$643,226	\$779,709
Total Expenses	\$2,224,077	\$2,302,533	\$2,663,580	\$2,189,669	\$2,473,995	\$3,198,354
Total Sanitation	Net Surplus/	\$347,800	\$346,025	\$61,420	\$529,570	\$3,013

CNG Station (34)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
31320 Enterprise Revenue	55,253	73,542	55,000	40,265	55,000	55,000
Total Charges for Services	\$55,253	\$73,542	\$55,000	\$40,265	\$55,000	\$55,000
Grants and Donations						
30550 Grant	-	(4,527)	-	-	-	-
Total Grants and Donations	\$0	(\$4,527)	\$0	\$0	\$0	\$0
Other Financing Src						
38110 Transfer In General Fund	2,164	-	30,000	-	30,000	30,000
Total Other Financing Src	\$2,164	\$0	\$30,000	\$0	\$30,000	\$30,000
Total Revenues	\$57,417	\$69,015	\$85,000	\$40,265	\$85,000	\$85,000
Personnel Services						
50010 Salary	3,065	3,388	4,314	3,628	4,314	3,982
50090 FICA Paid	226	246	330	265	330	289
50110 Retirement Benefit	745	915	1,286	1,587	1,286	1,115
50120 Group Insurance	1,098	788	1,308	299	1,308	1,035
52190 Workers Compensation	23	28	36	86	85	40
Total Personnel Services	\$5,157	\$5,365	\$7,274	\$5,865	\$7,323	\$6,461
Materials and Services						
50310 Office Supplies	-	5	50	-	50	50
50460 Professional Services	4,941	6,733	4,700	3,876	4,700	4,700
50530 Equipment Repair	-	21,554	-	-	-	-
505307 Repair & Main. Equipment	2,254	7,017	22,500	7,745	22,500	22,500
50580 Utilities	8,194	9,104	9,000	8,668	9,000	9,180
52042 Small Tools & Equip-Noncapital	-	34	1,500	-	1,500	1,500
Total Materials and Services	\$15,389	\$44,447	\$37,750	\$20,289	\$37,750	\$37,930
Capital Outlay						
57500 Depreciation	27,240	27,240	-	-	-	-
Total Capital Outlay	\$27,240	\$27,240	\$0	\$0	\$0	\$0
Special Payments						
50585 CNG Fuel Cost	13,219	17,604	15,000	12,673	15,000	15,000
52120 Liability Insurance	271	283	337	306	337	371
52300 Maintenance Agreement	9,422	10,219	10,000	6,400	10,000	10,000
55010 Banking Charges	675	670	700	331	700	700
Total Special Payments	\$23,587	\$28,776	\$26,037	\$19,710	\$26,037	\$26,071
Transfers						
80060 Transfer Out Indirect Cost AL	9,938	8,316	11,453	7,632	11,453	-
81400 Transfer Out IT	471	396	428	288	428	508
Total Transfers	\$10,409	\$8,712	\$11,881	\$7,920	\$11,881	\$508
Total Expenses	\$81,782	\$114,540	\$82,942	\$53,784	\$82,991	\$70,970
Total CNG Station	Net Surplus/	(\$24,365)	(\$45,525)	\$2,058	(\$13,519)	\$2,009
						\$14,030

Community Development Block (40)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
33230 Loan Payments	1,262	561	561	15,494	561	561
Total Charges for Services	\$1,262	\$561	\$561	\$15,494	\$561	\$561
Interest						
30090 Interest Earned	228	50	-	-	-	-
Total Interest	\$228	\$50	\$0	\$0	\$0	\$0
Total Revenues	\$1,490	\$611	\$561	\$15,494	\$561	\$561
Transfers						
81302 Transfer Out 91-93 CDBG PI	-	611	561	-	561	561
Total Transfers	\$0	\$611	\$561	\$0	\$561	\$561
Total Expenses	\$0	\$611	\$561	\$0	\$561	\$561
Total Community Development Block Net	\$1,490	\$0	\$0	\$15,494	\$0	\$0

Supplemental Law Enforcement (41)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Intergovernmental						
33110 COPS	100,000	100,000	100,000	102,927	100,000	100,000
Total Intergovernmental	\$100,000	\$100,000	\$100,000	\$102,927	\$100,000	\$100,000
Total Revenues	\$100,000	\$100,000	\$100,000	\$102,927	\$100,000	\$100,000
Transfers						
81710 Transfer Out Sheriff (Deputy)	100,000	100,000	100,000	94,775	100,000	100,000
Total Transfers	\$100,000	\$100,000	\$100,000	\$94,775	\$100,000	\$100,000
Total Expenses	\$100,000	\$100,000	\$100,000	\$94,775	\$100,000	\$100,000
Total Supplemental Law Enforcement Net	\$0	\$0	\$0	\$8,152	\$0	\$0

Cal Home Grant (42)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
33230 Loan Payments	37,933	16,028	4,928	4,130	4,928	4,928
Total Charges for Services	\$37,933	\$16,028	\$4,928	\$4,130	\$4,928	\$4,928
Interest						
30090 Interest Earned	3	-	-	-	-	-
30095 Loan Payment Interest	4,143	3,880	600	-	600	600
Total Interest	\$4,146	\$3,880	\$600	\$0	\$600	\$600
Total Revenues	\$42,079	\$19,908	\$5,528	\$4,130	\$5,528	\$5,528
Transfers						
81310 Transfer Out 2000 Calhome PI	42,080	20,081	5,528	-	5,528	5,528

CHFA Grant (45)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
300105 Loan Payment Late Fees	10	5	-	-	-	-
33230 Loan Payments	15,008	12,427	-	2,340	-	-
Total Charges for Services	\$15,018	\$12,432	\$0	\$2,340	\$0	\$0
Interest						
30090 Interest Earned	27	-	-	-	-	-
30095 Loan Payment Interest	704	262	-	-	-	-
Total Interest	\$731	\$262	\$0	\$0	\$0	\$0
Total Revenues	\$15,749	\$12,694	\$0	\$2,340	\$0	\$0
Transfers						
81905 Transfer Out CHFA	-	47,647	-	-	-	-
Total Transfers	\$0	\$47,647	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$47,647	\$0	\$0	\$0	\$0
Total CHFA Grant Net Surplus/	\$15,749	(\$34,953)	\$0	\$2,340	\$0	\$0

2003 CDBG (46)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
300105 Loan Payment Late Fees	60	40	-	-	-	-
33230 Loan Payments	14,770	5,697	9,100	48,232	9,100	9,100
Total Charges for Services	\$14,830	\$5,737	\$9,100	\$48,232	\$9,100	\$9,100
Interest						
30090 Interest Earned	96	-	-	-	-	-
30095 Loan Payment Interest	5,084	3,341	3,321	-	3,321	3,321
Total Interest	\$5,180	\$3,341	\$3,321	\$0	\$3,321	\$3,321
Total Revenues	\$20,010	\$9,078	\$12,421	\$48,232	\$12,421	\$12,421
Transfers						
80840 Transfer Out Housing Fund	3,452	1,583	2,111	-	2,111	2,111
81303 Transfer Out 03 CDBG PI	16,559	7,494	10,310	-	10,310	10,310
Total Transfers	\$20,011	\$9,077	\$12,421	\$0	\$12,421	\$12,421
Total Expenses	\$20,011	\$9,077	\$12,421	\$0	\$12,421	\$12,421
Total 2003 CDBG	Net Surplus/	(\$1)	\$1	\$0	\$0	\$0

2003 Cal Home Rehabilitation (49)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
33230 Loan Payments	7,513	21,000	1,270	2,849	1,270	1,270
Total Charges for Services	\$7,513	\$21,000	\$1,270	\$2,849	\$1,270	\$1,270
Interest						
30090 Interest Earned	1	-	-	-	-	-
30095 Loan Payment Interest	4,425	3,011	1,954	-	1,954	1,954
Total Interest	\$4,426	\$3,011	\$1,954	\$0	\$1,954	\$1,954
Total Revenues	\$11,939	\$24,011	\$3,224	\$2,849	\$3,224	\$3,224
Transfers						
81311 Transfer Out 03 Calhome PI	11,938	24,019	684	-	684	684
Total Transfers	\$11,938	\$24,019	\$684	\$0	\$684	\$684
Total Expenses	\$11,938	\$24,019	\$684	\$0	\$684	\$684
Total 2003 Cal Home Rehabilitation Net	\$1	(\$8)	\$2,540	\$2,849	\$2,540	\$2,540

2004 Community Dev. Block (50)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
300105 Loan Payment Late Fees	25	55	-	-	-	-
33230 Loan Payments	6,271	5,862	6,502	8,278	6,502	6,502
33240 RDA 20% Set-Aside	(2,500)	-	-	-	-	-
Total Charges for Services	\$3,796	\$5,917	\$6,502	\$8,278	\$6,502	\$6,502
Interest						
30090 Interest Earned	185	41	-	-	-	-
30095 Loan Payment Interest	3,036	2,887	2,546	-	2,546	2,546
Total Interest	\$3,221	\$2,928	\$2,546	\$0	\$2,546	\$2,546
Total Revenues	\$7,017	\$8,845	\$9,048	\$8,278	\$9,048	\$9,048
Transfers						
80840 Transfer Out Housing Fund	1,639	1,559	1,538	-	1,538	1,538
81304 Transfer Out 04 CDBG PI	7,878	7,287	7,510	-	7,510	7,510
Total Transfers	\$9,517	\$8,846	\$9,048	\$0	\$9,048	\$9,048

2004 Cal Home (51)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
33230 Loan Payments	3,014	41,789	4,218	5,124	4,218	4,218
Total Charges for Services	\$3,014	\$41,789	\$4,218	\$5,124	\$4,218	\$4,218
Interest						
30095 Loan Payment Interest	1,555	6,922	2,348	-	2,348	2,348
Total Interest	\$1,555	\$6,922	\$2,348	\$0	\$2,348	\$2,348
Total Revenues	\$4,569	\$48,711	\$6,566	\$5,124	\$6,566	\$6,566
Transfers						
81312 Transfer Out 04 Calhome PI	4,570	48,711	6,566	-	6,566	6,566
Total Transfers	\$4,570	\$48,711	\$6,566	\$0	\$6,566	\$6,566
Total Expenses	\$4,570	\$48,711	\$6,566	\$0	\$6,566	\$6,566
Total 2004 Cal Home Net Surplus/(Deficit)	(\$1)	\$0	\$0	\$5,124	\$0	\$0

Miscellaneous Grants (52)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Grants and Donations						
33210 Grant Fund	85	-	-	-	-	-
Total Grants and Donations	\$85	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$85	\$0	\$0	\$0	\$0	\$0
Total Miscellaneous Grants Net Surplus/	\$85	\$0	\$0	\$0	\$0	\$0

2005 Cal Home (53)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
33230 Loan Payments	37,762	8,551	5,848	25,257	5,848	5,848
Total Charges for Services	\$37,762	\$8,551	\$5,848	\$25,257	\$5,848	\$5,848
Interest						
30090 Interest Earned	17	-	-	-	-	-
30095 Loan Payment Interest	11,224	1,804	1,566	3,748	1,566	1,566

CDBG RLA (56)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
300105 Loan Payment Late Fees	35	25	-	-	-	-
33230 Loan Payments	7,045	8,830	10,348	12,412	10,348	10,348
Total Charges for Services	\$7,080	\$8,855	\$10,348	\$12,412	\$10,348	\$10,348
Interest						
30090 Interest Earned	192	27	-	64	-	-
30095 Loan Payment Interest	3,888	3,786	3,729	-	3,729	3,729
Total Interest	\$4,080	\$3,813	\$3,729	\$64	\$3,729	\$3,729
Other Financing Src						
38302 Transfer In 91-93 CDBG PI	-	457	561	-	561	561
38303 Transfer In 03 CDBG PI	16,559	7,494	10,310	-	10,310	10,310
38304 Transfer In 04 CDBG PI	7,878	7,287	7,510	-	7,510	7,510
38305 Transfer In 09 CDBG FH	4,847	7,431	7,385	-	7,385	7,385
38315 Transfer In ED Bryne Mem.	7,502	3,201	3,209	-	3,209	3,209
Total Other Financing Src	\$36,786	\$25,870	\$28,975	\$0	\$28,975	\$28,975
Total Revenues	\$47,946	\$38,538	\$43,052	\$12,476	\$43,052	\$43,052
Special Payments						
50470 Grant Loans	61,908	-	-	-	-	-

CAL Home Reuse (57)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
33230 Loan Payments	-	1,902	3,373	2,787	3,373	3,373
Total Charges for Services	\$0	\$1,902	\$3,373	\$2,787	\$3,373	\$3,373
Interest						
30090 Interest Earned	752	519	-	279	-	-
30095 Loan Payment Interest	-	834	947	-	947	947
Total Interest	\$752	\$1,353	\$947	\$279	\$947	\$947
Other Financing Src						
38310 Transfer In-2000 Calhome PI	42,080	20,081	5,528	-	5,528	5,528
38311 Transfer In 03 Calhome PI	11,938	24,019	684	-	684	684
38312 Transfer In 04 Calhome PI	4,570	48,711	6,566	-	6,566	6,566
38313 Transfer In 05 Calhome PI	49,003	10,355	7,414	-	7,414	7,414
38314 Transfer In 06 Calhome PI	24,616	4,403	2,343	-	2,343	2,343
38320 Transfer In Begin PI	32	-	-	-	-	-
38325 Transfer In Home PI	15	-	-	-	-	-
38326 Transfer In 2010 Home	100	60,254	-	-	-	-
Total Other Financing Src	\$132,354	\$167,823	\$22,535	\$0	\$22,535	\$22,535
Total Revenues	\$133,106	\$171,078	\$26,855	\$3,066	\$26,855	\$26,855
Special Payments						
50470 Grant Loans	62,656	101,536	-	-	-	-
Total Special Payments	\$62,656	\$101,536	\$0	\$0	\$0	\$0
Transfers						
80840 Transfer Out Housing Fund	5,343	-	-	-	-	-
Total Transfers	\$5,343	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$67,999	\$101,536	\$0	\$0	\$0	\$0
Total CAL Home Reuse Net Surplus/(Deficit)	\$65,107	\$69,542	\$26,855	\$3,066	\$26,855	\$26,855

2006 Cal Home (58)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
33230 Loan Payments	20,949	3,444	2,059	47,209	2,059	2,059
Total Charges for Services	\$20,949	\$3,444	\$2,059	\$47,209	\$2,059	\$2,059
Interest						
30090 Interest Earned	26	-	-	-	-	-
30095 Loan Payment Interest	3,641	973	283	-	283	283
Total Interest	\$3,667	\$973	\$283	\$0	\$283	\$283
Total Revenues	\$24,616	\$4,417	\$2,342	\$47,209	\$2,342	\$2,342
Transfers						
81314 Transfer Out 06 Calhome PI	24,616	4,403	2,342	-	2,342	2,342
Total Transfers	\$24,616	\$4,403	\$2,342	\$0	\$2,342	\$2,342
Total Expenses	\$24,616	\$4,403	\$2,342	\$0	\$2,342	\$2,342
Total 2006 Cal Home Net Surplus/(Deficit)	\$0	\$14	\$0	\$47,209	\$0	\$0

2007 Home Grant (60)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
33230 Loan Payments	-	-	-	61,465	-	-
Total Charges for Services	\$0	\$0	\$0	\$61,465	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$61,465	\$0	\$0
Total 2007 Home Grant	\$0	\$0	\$0	\$61,465	\$0	\$0
Net Surplus/	\$0	\$0	\$0	\$61,465	\$0	\$0

Begin Reuse (61)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Interest						
30090 Interest Earned	32	-	-	-	-	-
Total Interest	\$32	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$32	\$0	\$0	\$0	\$0	\$0
Transfers						
81320 Transfer Out Begin PI	32	-	-	-	-	-
Total Transfers	\$32	\$0	\$0	\$0	\$0	\$0

2009 CDBG 09STBG-6421 (63)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
33230 Loan Payments	4,171	7,057	7,098	28,593	7,098	7,098
Total Charges for Services	\$4,171	\$7,057	\$7,098	\$28,593	\$7,098	\$7,098
Interest						
30095 Loan Payment Interest	1,669	1,896	1,799	-	1,799	1,799
Total Interest	\$1,669	\$1,896	\$1,799	\$0	\$1,799	\$1,799
Grants and Donations						
33210 Grant Fund	245,031	-	-	-	-	-
Total Grants and Donations	\$245,031	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$250,871	\$8,953	\$8,897	\$28,593	\$8,897	\$8,897
Special Payments						

Home Reuse Fund (64)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Interest						
30090 Interest Earned	15	-	-	-	-	-
Total Interest	\$15	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$15	\$0	\$0	\$0	\$0	\$0
Transfers						
81325 Transfer Out Home PI	15	-	-	-	-	-
Total Transfers	\$15	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$15	\$0	\$0	\$0	\$0	\$0
Total Home Reuse Fund	Net Surplus/	\$0	\$0	\$0	\$0	\$0

08-EDEF-5879 CDBG Grant (65)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
33230 Loan Payments	7,552	3,342	3,427	3,867	3,427	3,427
Total Charges for Services	\$7,552	\$3,342	\$3,427	\$3,867	\$3,427	\$3,427
Interest						
30090 Interest Earned	17	-	-	-	-	-
30095 Loan Payment Interest	1,470	514	440	-	440	440
Total Interest	\$1,487	\$514	\$440	\$0	\$440	\$440
Grants and Donations						
33210 Grant Fund	52,204	-	-	-	-	-
Total Grants and Donations	\$52,204	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$61,243	\$3,856	\$3,867	\$3,867	\$3,867	\$3,867

2010 CDBG (66)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Grants and Donations						
33210 Grant Fund	283,362	308,300	-	-	-	-
Total Grants and Donations	\$283,362	\$308,300	\$0	\$0	\$0	\$0
Total Revenues	\$283,362	\$308,300	\$0	\$0	\$0	\$0
Special Payments						
50470 Grant Loans	544,073	-	-	-	-	-
Total Special Payments	\$544,073	\$0	\$0	\$0	\$0	\$0
Transfers						
81308 Oto 10cdbg Gen Admin (21a)	47,589	-	-	-	-	-
Total Transfers	\$47,589	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$591,662	\$0	\$0	\$0	\$0	\$0
Total 2010 CDBG	Net Surplus/	(\$308,300)	\$308,300	\$0	\$0	\$0

2010 Cal Home (67)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
33230 Loan Payments	10	51	-	-	-	-
Total Charges for Services	\$10	\$51	\$0	\$0	\$0	\$0
Interest						
30095 Loan Payment Interest	90	149	-	-	-	-
Total Interest	\$90	\$149	\$0	\$0	\$0	\$0
Grants and Donations						
33210 Grant Fund	335,543	-	-	-	-	-
Total Grants and Donations	\$335,543	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$335,643	\$200	\$0	\$0	\$0	\$0
Special Payments						
50470 Grant Loans	315,064	-	-	-	-	-
Total Special Payments	\$315,064	\$0	\$0	\$0	\$0	\$0
Transfers						

09 CDBG EDEF (68)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Grants and Donations						
33210 Grant Fund	244,937	-	-	-	-	-
Total Grants and Donations	\$244,937	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$244,937	\$0	\$0	\$0	\$0	\$0
Special Payments						
50470 Grant Loans	197,496	-	-	-	-	-
Total Special Payments	\$197,496	\$0	\$0	\$0	\$0	\$0
Transfers						
80840 Transfer Out Housing Fund	47,441	-	-	-	-	-
Total Transfers	\$47,441	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$244,937	\$0	\$0	\$0	\$0	\$0
Total 09 CDBG EDEF	\$0	\$0	\$0	\$0	\$0	\$0
Net Surplus/						

2013 CDBG (69)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Grants and Donations						
33210 Grant Fund	-	-	973,245	-	973,245	973,245
Total Grants and Donations	\$0	\$0	\$973,245	\$0	\$973,245	\$973,245
Total Revenues	\$0	\$0	\$973,245	\$0	\$973,245	\$973,245
Materials and Services						
50460 Professional Services	-	-	213,779	66,193	213,779	213,779
Total Materials and Services	\$0	\$0	\$213,779	\$66,193	\$213,779	\$213,779
Special Payments						
50470 Grant Loans	-	-	759,466	-	759,466	759,466
Total Special Payments	\$0	\$0	\$759,466	\$0	\$759,466	\$759,466
Total Expenses	\$0	\$0	\$973,245	\$66,193	\$973,245	\$973,245
Total 2013 CDBG						
Net Surplus/	\$0	\$0	\$0	(\$66,193)	\$0	\$0

Successor Agency of former RDA (83)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Taxes						
30920 Tax Increment (20654)	325,225	846,288	610,375	155,900	610,375	610,375
Total Taxes	\$325,225	\$846,288	\$610,375	\$155,900	\$610,375	\$610,375
Total Revenues	\$325,225	\$846,288	\$610,375	\$155,900	\$610,375	\$610,375
Materials and Services						
50311 Supplies	17	-	-	-	-	-
50461 Professional Services	1,470	-	-	-	-	-
50521 Legal Fees	188	-	-	-	-	-
Total Materials and Services	\$1,675	\$0	\$0	\$0	\$0	\$0
Special Payments						
52031 Misc. Expenses	490,438	-	-	-	-	-
Total Special Payments	\$490,438	\$0	\$0	\$0	\$0	\$0
Debt Service						
52410 Interest Expense	134,527	117,289	70,375	30,713	70,375	70,375
52420 Prin. Repymt-Bonds	-	-	290,000	305,000	290,000	290,000

Sucessor Housing Fund (84)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
33230 Loan Payments	19,080	1,622	1,825	1,975	1,825	1,825
Total Charges for Services	\$19,080	\$1,622	\$1,825	\$1,975	\$1,825	\$1,825
Interest						
30975 Interest Income	579	202	-	-	-	-
Total Interest	\$579	\$202	\$0	\$0	\$0	\$0
Other Financing Src						
38205 Transfer In CIP	-	47,647	-	-	-	-
Total Other Financing Src	\$0	\$47,647	\$0	\$0	\$0	\$0
Total Revenues	\$19,659	\$49,471	\$1,825	\$1,975	\$1,825	\$1,825
Special Payments						
52031 Misc. Expenses	427,871	-	-	-	-	-
55010 Banking Charges	-	132	300	432	300	300
Total Special Payments	\$427,871	\$132	\$300	\$432	\$300	\$300
Total Expenses	\$427,871	\$132	\$300	\$432	\$300	\$300
Total Sucessor Housing Fund	Net	(\$408,212)	\$49,339	\$1,525	\$1,543	\$1,525

WPFA General Fund (90)

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	11Mo Actual 2014-15	Projection 2014-15	Adopted 2015-16
Charges for Services						
30640 Administration Fee	38,322	38,887	40,000	-	40,000	346
Total Charges for Services	\$38,322	\$38,887	\$40,000	\$0	\$40,000	\$346
Interest						
30975 Interest Income	-	(482)	-	630	-	-
Total Interest	\$0	(\$482)	\$0	\$630	\$0	\$0
Total Revenues	\$38,322	\$38,405	\$40,000	\$630	\$40,000	\$346
Personnel Services						
50012 Administration Fees	46,254	23,795	35,000	16,049	35,000	35,000
Total Personnel Services	\$46,254	\$23,795	\$35,000	\$16,049	\$35,000	\$35,000
Materials and Services						
50461 Professional Services	-	-	5,000	-	5,000	5,000
Total Materials and Services	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000
Total Expenses	\$46,254	\$23,795	\$40,000	\$16,049	\$40,000	\$40,000
Total WPFA General Fund	Net	(\$7,932)	\$14,610	(\$15,419)	\$0	(\$39,654)

Exhibits

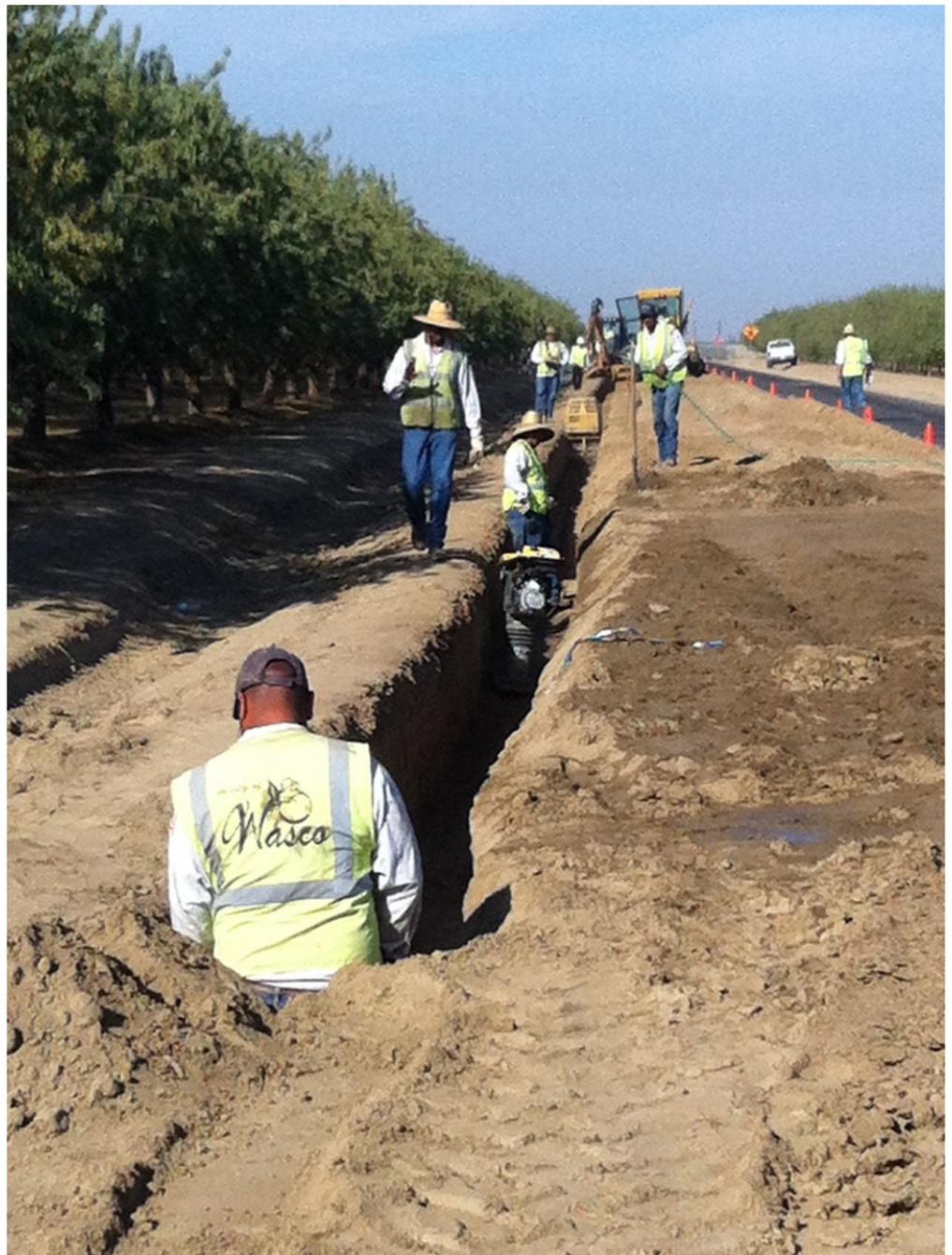
This section gives city wide exhibits of salary distribution and pay scale. It also provides a summary of all capital outlay listings and projects.

1. Capital Outlay & Projects Summary
2. Salary Distribution Recap
3. Pay Rate Step and Range Schedule
4. Summary of Benefits

Capital Outlay & Projects Summary

ORG NO	ORG DESCRIPTION	CAPTITAL OUTLAY DESCRIPTION	CAPITAL OUTLAY	COMPUTER HARDWARE	COMPUTER SOFTWARE	CONSTRUCTION COSTS	CONSTRUCTION ENGINEERING	PRELIMINARY ENGINEERING	TOTAL
1125	PLANNING & COMMUNITY DEVELOPMENT	GIS SOFTWARE			3,800				3,800
		PLANNING & COMMUNITY DEVELOPMENT Sum			3,800				3,800
1135	ENGINEERING	ANNUAL SUBSCRIPTION GIS AUTOCAD		5,000					5,000
		CLEMENS & JEFFERSON BIKE & PED IMPROVEMENT					36,720	24,480	61,200
		HWY 43 SOLAR SAFETY LIGHT & LANDSCAPE					71,160	47,440	118,600
		JL PRUITT PEDESTRIAN IMPROVEMENTS					56,760	37,840	94,600
		PALM AVE SCHOOL PED IMPROVEMENT					54,960	36,640	91,600
		ROSE ST & IRIS ST RECONSTRUCTION					39,647	26,431	66,078
		TERESA BURKE SCHOOL & FILBURN WALK					215,280	143,520	358,800
		ENGINEERING Sum		5,000			474,527	316,351	795,878
1145	ANIMAL SERVICES	DOG RUN PHASE II	25,000						25,000
		TWO SHEDS	20,000						20,000
		ANIMAL SERVICES Sum	45,000						45,000
1155	INFORMATION TECHNOLOGY	1/3 PC REPLACEMENT		24,000					24,000
		ANTI SPAM SOFTWARE RENEWAL			540				540
		CAT CABLE ADDITIONS		2,250					2,250
		CISCO 7900 SERIES PHONE REPLACEMENT		1,000					1,000
		MS OFFICE 2013			8,671				8,671
		NEW SHOP PC		2,000					2,000
		SERVER UPGRADES		2,000					2,000
		SYMANTEC ANTI VIRUS			1,320				1,320
		WD STORAGE SERVER 16 TB		2,500					2,500
		INFORMATION TECHNOLOGY Sum		33,750	10,531				44,281
10205	CAPITAL IMPROVEMENT PROJECTS	7TH & CENTRAL AVENUE				683,713			683,713
		BARKER PARK RESTROOM				60,000			60,000
		CLEMENS & JEFFERSON BIKE & PED IMPROVEMENT				244,800			244,800
		D STREET RECONSTRUCTION				500,000			500,000
		HWY 43 SOLAR SAFETY LIGHT & LANDSCAPE				474,400			474,400
		HWY46 WASCO SHOPPING CNTR				3,825,000			3,825,000
		JL PRUITT PEDESTRIAN IMPROVEMENTS				378,400			378,400
		PALM AVE SCHOOL PED IMPROVEMENT				366,400			366,400
		REGULATORY SIGN REPLACEMENT	50,000						50,000
		ROSE ST & IRIS ST RECONSTRUCTION				330,389			330,389
		TERESA BURKE SCHOOL & FILBURN WALK				1,435,200			1,435,200
		CAPITAL IMPROVEMENT PROJECTS Sum	50,000			8,298,302			8,348,302
11200	SHOP MAINTENANCE	CANOPY	15,000						15,000
		C-TRAIN	5,000						5,000
		PORTABLE WELDER	8,500						8,500
		TRUCK LIFT	40,000						40,000
		SHOP MAINTENANCE Sum	68,500						68,500
12200	PUBLIC TRANSIT	PTMISEA CNG 14 PASSENGER BUS	110,000						110,000
		PTMISEA GAS 14 PASSENGER BUS	72,000						72,000
		PUBLIC TRANSIT Sum	182,000						182,000
30400	WASTEWATER	1 VFD PUMP	10,000						10,000
		3 VARIABLE FREQUENCY DRIVE SCADA	60,000						60,000
		CLEAN & VIDEO CAMERA 25% PER YEAR	221,760						221,760
		HWY46 WASCO SHOPPING CNTR				106,000			106,000
		POPLAR ST SEWER LIFT STATION	65,000						65,000
		REBUILD GRIT CHAMBER	20,000						20,000
		REPAIR POSO & CENTRAL SEWER LINE	25,000						25,000
		SLUDGE HEAT EXCHANGER	150,000						150,000
		WASTEWATER Sum	551,760			106,000			657,760
31400	WATER	246 CATERPILLAR SKID STEER WITH BROOM & TIRE	120,000						120,000
		HWY46 WASCO SHOPPING CNTR				254,000			254,000
		WATER METERS	20,000						20,000
		WATER TOWER PAINT	200,000						200,000
		WELL #7 REPLACE BOWLS, INSTALL GENERATOR	220,000						220,000

ORG NO	ORG DESCRIPTION	CAPTITAL OUTLAY DESCRIPTION	CAPITAL OUTLAY	COMPUTER HARDWARE	COMPUTER SOFTWARE	CONSTRUCTION COSTS	CONSTRUCTION ENGINEERING	PRELIMINARY ENGINEERING	TOTAL
31400	WATER	WELL #8 PULL, REPAIR, VIDEO, VFD	175,000						175,000
	WATER	Sum	735,000			254,000			989,000
32400	SANITATION	20 3 YARD BINS	19,500						19,500
		200 90 GALLON REPLACEMENT CANS	24,750						24,750
		1ST CNG REFUSE TRUCK	320,000						320,000
		2ND CNG REFUSE TRUCK	320,000						320,000
	SANITATION	Sum	684,250						684,250
TOTALS			2,316,510	33,750	19,331	8,658,302	474,527	316,351	11,818,771



Salary Distribution Recap

POSITION	GRADE	2013	2014	2015	2016	MIN SALARY	MAX SALARY
ACCOUNTING ASST. I	23			1.00			
ADMINISTRATIVE ASSISTANT I	29				0.20	37,764	48,198
CITY MANAGER	CONTRACT	1.00	1.00	1.00	1.00		
CLERK	23				0.55	32,564	41,560
EXECUTIVE ASSISTANT	33	0.50	0.55	0.50	0.50	41,684	53,201
GRANT ADMINISTRATOR	47		0.20		0.20	58,899	75,171
CITY MANAGER (01110)		1.50	1.75	2.50	2.45		
ACCOUNTING ASST. I	23		0.30	0.25			
ACCOUNTING ASST. II	26			0.20			
ACCOUNTING MANAGER	09	0.20	0.20		0.20	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.20			
FINANCE DIRECTOR	CONTRACT	0.50	0.45	0.45	0.45		
PAYROLL SPECIALIST	28				0.60	36,843	47,022
FINANCE/ACCOUNTING (01115)		0.70	0.95	1.10	1.25		
ACCOUNTING ASST. II	26			0.20			
ACCOUNTING MANAGER	09	0.20	0.20		0.20	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.20			
FINANCE DIRECTOR	CONTRACT	0.50	0.40	0.40	0.40		
BUDGET (01117)		0.70	0.60	0.80	0.60		
EXECUTIVE ASSISTANT	33	0.50	0.50	0.50	0.50	41,684	53,201
HUMAN RESOURCES/RISK MGMT (01120)		0.50	0.50	0.50	0.50		
ADMINISTRATIVE ASSISTANT I	29	0.50	0.50	0.50	0.50	37,764	48,198
GRANT ADMINISTRATOR	47	1.00					
HOUS. & COMM. PROG. SUPERVIS	44	0.15					
PLANNING ASSISTANT	41	0.25	0.25	0.25	0.25	50,789	64,821
PLANNING DIR	CONTRACT	0.50	0.50	0.50	0.50		
SENIOR PLANNER	06		0.50	0.50	0.50	61,857	79,191
PLANNING & COMMUNITY DEVELOP (01125)		2.40	1.75	1.75	1.75		
AUTOCAD TECHNICIAN	38	0.50	0.45	0.45	0.45	47,162	60,192
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.50	0.50	0.50	0.50		
ENGINEERING (01135)		1.00	0.95	0.95	0.95		
ANIMAL CONTROL OFFICER	25	1.00	1.00	1.00	2.00	34,212	43,665
ANIMAL SERVICES (01145)		1.00	1.00	1.00	2.00		
ADMINISTRATIVE ASSISTANT I	29				0.50	37,764	48,198
CHIEF BUILDING INSPECTOR	09	1.00	1.00	1.00	1.00	66,608	85,258
PLANNING DIR	CONTRACT	0.40	0.40	0.40	0.40		
BUILDING INSPECTION (01150)		1.40	1.40	1.40	1.90		
CODE COMPLIANCE OFFICER	40	1.00	1.00	1.25	2.50	49,550	63,239
PLANNING DIR	CONTRACT	0.10	0.10	0.10	0.10		
CODE COMPLIANCE (01160)		1.10	1.10	1.35	2.60		
HOUS. & COMM. PROG. SUPERVIS	44	1.15					
HOUSING & COMMUNITY PROGRAMS (01170)		1.15					
ACCOUNTING ASST. I	23	0.23	0.25	0.25			

POSITION	GRADE	2013	2014	2015	2016	MIN SALARY	MAX SALARY
ASSISTANT CITY MANAGER	CONTRACT	0.13					
AUTOCAD TECHNICIAN	38	0.10	0.10	0.10	0.10	47,162	60,192
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.15	0.15	0.15	0.15		
GRANT ADMINISTRATOR	47		0.20	0.25	0.20	58,899	75,171
PAYROLL SPECIALIST	28	0.25	0.25	0.25			
PUBLIC WORKS DIRECTOR	CONTRACT		0.13	0.13	0.16		
STREET MAINT. TECHNICIAN I	26	4.80	4.80	4.80	4.00	35,067	44,756
STREET MAINT. TECHNICIAN II	28	3.00	2.00	2.00	2.00	36,843	47,022
STREETS SUPERVISOR	50	1.00	1.00	1.00	1.00	63,428	80,952
STREET (10200)		9.66	8.88	8.93	7.61		
ASSISTANT CITY MANAGER	CONTRACT	0.10					
MECHANIC I	26	1.00	1.00	1.00	1.00	35,067	44,756
PUBLIC WORKS DIRECTOR	CONTRACT		0.10	0.10	0.10		
SHOP SUPERVISOR	32	1.00	1.00	1.00	1.00	40,668	51,904
SHOP MAINTENANCE (11200)		2.10	2.10	2.10	2.10		
TRANSIT BUS DRIVER	25	2.00	2.00	2.00	2.00	34,212	43,665
PUBLIC TRANSIT (12200)		2.00	2.00	2.00	2.00		
ASSISTANT CITY MANAGER	CONTRACT	0.05					
PUBLIC WORKS DIRECTOR	CONTRACT		0.05	0.05			
STREET MAINT. TECHNICIAN I	26	1.20	1.20	1.20	2.00	35,067	44,756
STREET MAINT. TECHNICIAN II	28				1.00	36,843	47,022
LIGHTING & LANDSCAPING MAINT (14200)		1.25	1.25	1.25	3.00		
ASSISTANT CITY MANAGER	CONTRACT	0.10					
FACILITIES MAINT. TECH	29	1.00	1.00	1.00	1.00	37,764	48,198
PUBLIC WORKS DIRECTOR	CONTRACT				0.12		
FACILITIES MAINTENANCE (16200)		1.10	1.00	1.00	1.12		

POSITION	GRADE	2013	2014	2015	2016	MIN SALARY	MAX SALARY
ACCOUNTING ASST. I	23	1.66	0.82	0.83	0.66	32,564	41,560
ACCOUNTING ASST. II	26	0.30	0.30	0.50	0.30	35,067	44,756
ACCOUNTING MANAGER	09	0.20	0.20		0.20	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.20			
ADMINISTRATIVE ASSISTANT I	29				0.59	37,764	48,198
ASSISTANT CITY MANAGER	CONTRACT	0.20					
AUTOCAD TECHNICIAN	38	0.15	0.15	0.15	0.15	47,162	60,192
CLERK	23				0.15	32,564	41,560
CODE COMPLIANCE OFFICER	40			0.25			
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.12	0.12	0.12	0.12		
FINANCE DIRECTOR	CONTRACT		0.05	0.05	0.05		
GRANT ADMINISTRATOR	47		0.20	0.25	0.20	58,899	75,171
PAYROLL SPECIALIST	28	0.25	0.25	0.25	0.48	36,843	47,022
PLANNING ASSISTANT	41	0.25	0.25	0.25	0.25	50,789	64,821
PUBLIC WORKS DIRECTOR	CONTRACT		0.20	0.20	0.20		
WASTE WATER OPERATOR I	30	1.00	3.00	2.00	0.00	38,708	49,402
WASTE WATER OPERATOR II	34	2.00		1.00	2.00	42,727	54,531
WASTE WATER OPERATOR III	38				1.00	47,162	60,192
WASTE WATER SUPERVISOR	09	1.00	1.00	1.00	1.00	66,608	85,258
WASTEWATER (30400)		7.13	6.54	7.05	7.35		
ACCOUNTING ASST. I	23	1.82	1.81	1.83	0.66	32,564	41,560
ACCOUNTING ASST. II	26	0.30	0.30	0.50	0.30	35,067	44,756
ACCOUNTING MANAGER	09	0.20	0.20		0.20	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.20			
ADMINISTRATIVE ASSISTANT I	29				0.61	37,764	48,198
ASSISTANT CITY MANAGER	CONTRACT	0.22					
AUTOCAD TECHNICIAN	38	0.15	0.15	0.15	0.15	47,162	60,192
CLERK	23				0.15	32,564	41,560
CODE COMPLIANCE OFFICER	40			0.25			
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.12	0.12	0.12	0.12		
FINANCE DIRECTOR	CONTRACT		0.05	0.05	0.05		
GRANT ADMINISTRATOR	47		0.20	0.25	0.20	58,899	75,171
OPER. IN TRAINING	35	1.00	3.00	2.00			
PAYROLL SPECIALIST	28	0.25	0.25	0.25	0.46	36,843	47,022
PLANNING ASSISTANT	41	0.25	0.25	0.25	0.25	50,789	64,821
PUBLIC WORKS DIRECTOR	CONTRACT		0.22	0.22	0.22		
SANITATION WORKER I	29	1.00					
UTILITY TECHNICIAN	23				1.00	35,067	44,756
WATER OPERATOR II	34	1.00			1.00	42,727	54,531
WATER OPERATOR III	38	1.00	1.00	1.00	2.00	47,162	60,192
WATER SUPERINTENDENT	09	1.00	1.00	1.00	1.00	66,608	85,258
WATER SUPERVISOR	50				1.00	63,428	80,952
WATER (31400)		8.31	8.55	8.07	9.37		
ACCOUNTING ASST. I	23	0.82	0.82	0.84	0.68	32,564	41,560

POSITION	GRADE	2013	2014	2015	2016	MIN SALARY	MAX SALARY
ACCOUNTING ASST. II	26	0.30	0.30	0.50	0.30	35,067	44,756
ACCOUNTING MANAGER	09	0.20	0.20		0.20	66,608	85,258
ACCOUNTING SUPERVISOR	33			0.20			
ADMINISTRATIVE ASSISTANT I	29				0.60	37,764	48,198
ASSISTANT CITY MANAGER	CONTRACT	0.20					
AUTOCAD TECHNICIAN	38	0.10	0.15	0.15	0.15	47,162	60,192
CLERK	23				0.15	32,564	41,560
CODE COMPLIANCE OFFICER	40			0.25			
DEP. PUBLIC WORK DIRECTOR	CONTRACT	0.11	0.11	0.11	0.11		
FINANCE DIRECTOR	CONTRACT		0.05	0.05	0.05		
GRANT ADMINISTRATOR	47		0.20	0.25	0.20	58,899	75,171
PAYROLL SPECIALIST	28	0.25	0.25	0.25	0.46	36,843	47,022
PLANNING ASSISTANT	41	0.25	0.25	0.25	0.25	50,789	64,821
PUBLIC WORKS DIRECTOR	CONTRACT		0.20	0.20	0.20		
SANITATION SUPERVISOR	37	1.00	1.00	1.00	1.00	46,012	58,724
SANITATION WORKER I	29	4.00	4.00	4.00	5.00	37,764	48,198
SANITATION WORKER II	31	5.00	5.00	5.00	3.00	39,676	50,637
STREET SWEEPER	27	1.00	1.00	1.00	1.00	35,944	45,875
SANITATION (32400)		13.23	13.53	14.05	13.35		
ACCOUNTING ASST. II	26	0.10	0.10	0.10	0.10	35,067	44,756
CNG STATION (34400)		0.10	0.10	0.10	0.10		
GRAND TOTAL		56.33	53.95	55.90	60.00		

Pay Rate Step and Range Schedule

Mid-Management Bi-Weekly Pay Schedule 07/01/2015 - 06/30/2016

Salary Range	Step A	Step B	Step C	Step D	Step E	Step F
1	2,102.56	2,207.69	2,318.07	2,433.97	2,555.67	2,683.45
2	2,155.12	2,262.88	2,376.02	2,494.82	2,619.56	2,750.54
3	2,209.00	2,319.45	2,435.42	2,557.19	2,685.05	2,819.30
4	2,264.23	2,377.44	2,496.31	2,621.13	2,752.19	2,889.80
5	2,320.84	2,436.88	2,558.72	2,686.66	2,820.99	2,962.04
6	2,378.86	2,497.80	2,622.69	2,753.82	2,891.51	3,036.09
7	2,438.33	2,560.25	2,688.26	2,822.67	2,963.80	3,111.99
8	2,499.29	2,624.25	2,755.46	2,893.23	3,037.89	3,189.78
9	2,561.77	2,689.86	2,824.35	2,965.57	3,113.85	3,269.54
10	2,625.81	2,757.10	2,894.96	3,039.71	3,191.70	3,351.29
11	2,691.46	2,826.03	2,967.33	3,115.70	3,271.49	3,435.06
12	2,758.75	2,896.69	3,041.52	3,193.60	3,353.28	3,520.94
13	2,827.72	2,969.11	3,117.57	3,273.45	3,437.12	3,608.98
14	2,898.41	3,043.33	3,195.50	3,355.28	3,523.04	3,699.19
15	2,970.87	3,119.41	3,275.38	3,439.15	3,611.11	3,791.67
16	3,045.14	3,197.40	3,357.27	3,525.13	3,701.39	3,886.46
17	3,121.27	3,277.33	3,441.20	3,613.26	3,793.92	3,983.62
18	3,199.30	3,359.27	3,527.23	3,703.59	3,888.77	4,083.21
19	3,279.28	3,443.24	3,615.40	3,796.17	3,985.98	4,185.28
20	3,361.26	3,529.32	3,705.79	3,891.08	4,085.63	4,289.91
21	3,445.29	3,617.55	3,798.43	3,988.35	4,187.77	4,397.16
22	3,531.42	3,707.99	3,893.39	4,088.06	4,292.46	4,507.08
23	3,619.71	3,800.70	3,990.74	4,190.28	4,399.79	4,619.78
24	3,710.20	3,895.71	4,090.50	4,295.03	4,509.78	4,735.27
25	3,802.96	3,993.11	4,192.77	4,402.41	4,622.53	4,853.66
26	3,898.03	4,092.93	4,297.58	4,512.46	4,738.08	4,974.98
27	3,995.48	4,195.25	4,405.01	4,625.26	4,856.52	5,099.35
28	4,095.37	4,300.14	4,515.15	4,740.91	4,977.96	5,226.86
29	4,197.75	4,407.64	4,628.02	4,859.42	5,102.39	5,357.51
30	4,302.69	4,517.82	4,743.71	4,980.90	5,229.95	5,491.45

NOTE: All step increases are 5% and all range increase are 2.5%

**Non-Exempt Bi-Weekly Pay Schedule
07/01/2015 - 06/30/2016**

Salary Range	Step A	Step B	Step C	Step D	Step E	Step F
20	1,163.02	1,221.17	1,282.23	1,346.34	1,413.66	1,484.34
21	1,192.10	1,251.71	1,314.30	1,380.02	1,449.02	1,521.47
22	1,221.90	1,283.00	1,347.15	1,414.51	1,485.24	1,559.50
23	1,252.45	1,315.07	1,380.82	1,449.86	1,522.35	1,598.47
24	1,283.76	1,347.95	1,415.35	1,486.12	1,560.43	1,638.45
25	1,315.85	1,381.64	1,450.72	1,523.26	1,599.42	1,679.39
26	1,348.75	1,416.19	1,487.00	1,561.35	1,639.42	1,721.39
27	1,382.47	1,451.59	1,524.17	1,600.38	1,680.40	1,764.42
28	1,417.03	1,487.88	1,562.27	1,640.38	1,722.40	1,808.52
29	1,452.46	1,525.08	1,601.33	1,681.40	1,765.47	1,853.74
30	1,488.77	1,563.21	1,641.37	1,723.44	1,809.61	1,900.09
31	1,525.99	1,602.29	1,682.40	1,766.52	1,854.85	1,947.59
32	1,564.14	1,642.35	1,724.47	1,810.69	1,901.22	1,996.28
33	1,603.24	1,683.40	1,767.57	1,855.95	1,948.75	2,046.19
34	1,643.32	1,725.49	1,811.76	1,902.35	1,997.47	2,097.34
35	1,684.40	1,768.62	1,857.05	1,949.90	2,047.40	2,149.77
36	1,726.51	1,812.84	1,903.48	1,998.65	2,098.58	2,203.51
37	1,769.67	1,858.15	1,951.06	2,048.61	2,151.04	2,258.59
38	1,813.91	1,904.61	1,999.84	2,099.83	2,204.82	2,315.06
39	1,859.26	1,952.22	2,049.83	2,152.32	2,259.94	2,372.94
40	1,905.74	2,001.03	2,101.08	2,206.13	2,316.44	2,432.26
41	1,953.38	2,051.05	2,153.60	2,261.28	2,374.34	2,493.06
42	2,002.21	2,102.32	2,207.44	2,317.81	2,433.70	2,555.39
43	2,052.27	2,154.88	2,262.62	2,375.75	2,494.54	2,619.27
44	2,103.58	2,208.76	2,319.20	2,435.16	2,556.92	2,684.77
45	2,156.17	2,263.98	2,377.18	2,496.04	2,620.84	2,751.88
46	2,210.07	2,320.57	2,436.60	2,558.43	2,686.35	2,820.67
47	2,265.32	2,378.59	2,497.52	2,622.40	2,753.52	2,891.20
48	2,321.95	2,438.05	2,559.95	2,687.95	2,822.35	2,963.47
49	2,380.00	2,499.00	2,623.95	2,755.15	2,892.91	3,037.56
50	2,439.50	2,561.48	2,689.55	2,824.03	2,965.23	3,113.49
51	2,500.49	2,625.51	2,756.79	2,894.63	3,039.36	3,191.33
52	2,563.00	2,691.15	2,825.71	2,967.00	3,115.35	3,271.12
53	2,627.08	2,758.43	2,896.35	3,041.17	3,193.23	3,352.89
54	2,692.76	2,827.40	2,968.77	3,117.21	3,273.07	3,436.72
55	2,760.08	2,898.08	3,042.98	3,195.13	3,354.89	3,522.63
56	2,829.08	2,970.53	3,119.06	3,275.01	3,438.76	3,610.70
57	2,899.81	3,044.80	3,197.04	3,356.89	3,524.73	3,700.97
58	2,972.31	3,120.93	3,276.98	3,440.83	3,612.87	3,793.51
59	3,046.62	3,198.95	3,358.90	3,526.85	3,703.19	3,888.35
60	3,122.79	3,278.93	3,442.88	3,615.02	3,795.77	3,985.56

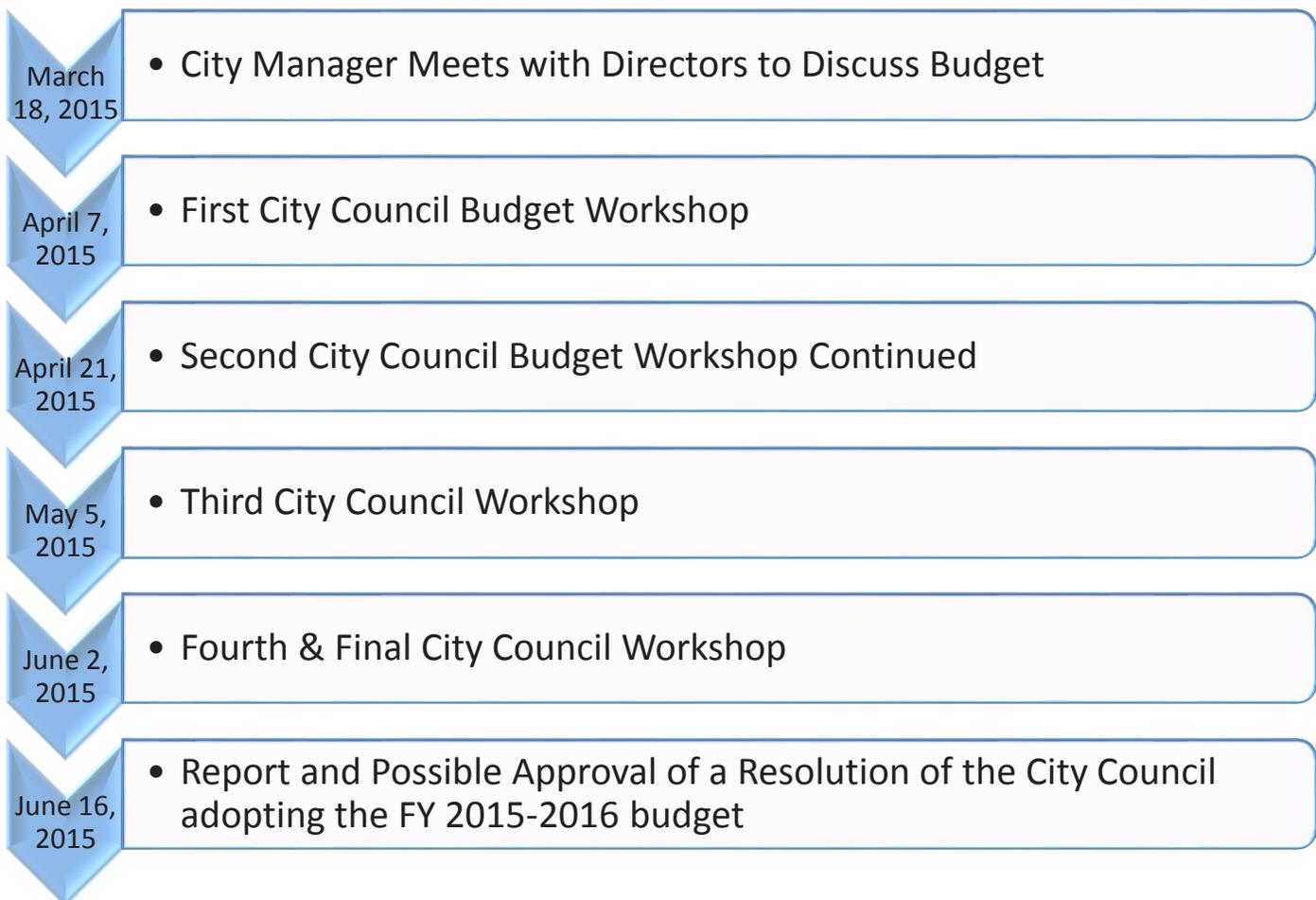
NOTE: All step increases are 5% and all range increase are 2.5%

Summary of Benefits

Type of Benefit	Paid By	Employee Eligibility	Summary of Benefits
Medical	The City but anything above 7% employees	First of the month following thirty days of full time employment.	Anthem Blue Cross PPO.
Dental	The City	First of the month following thirty days of full time employment.	Sun Life Dental pays 50-100% of applicable services.
Vision	The City	First of the month following thirty days of full time employment.	VSP.
Cal-PERS Retirement Levels: 3%@60 (hired prior to 11/15/11), 2.5%@55 (hired between 11/16/11 to 1/1/13), and 2%@62 (hired after 1/1/13 to present)	The employee contributes 9.1% of gross salary, while the employer contributes 29.8%.	Must be a full time employee and is active upon hire date.	Vesting period is 5 years. At point of retirement, employees earn 3%, 2.5% or 2% (depending on hired date) of annual salary multiplied by years of service.
Deferred Compensation 457 Plans	Employee	Upon Date of Hire.	Deferred Compensation Plan with ICMA-RC and/or CalPERS as Plan Administrators. Employees may tax defer voluntary retirement contributions up to maximum allowed by federal law
Vacation	The City	Vacation time accrues from date of hire but is not available to use until after the end of the probationary period. Part Time status employees accrue vacation at half the rate of full time employees.	After 6 Months: five days. After 6 months and end of first year: another five days. 2nd – 5th year: ten days annually. 6th – 10 year: fifteen days annually. 11 Years Plus: twenty days annually.
Sick	The City	Sick time accrues from date of hire but is not available to use until after the end of the probationary period. Part Time status employees accrue sick pay at half the rate of full time employees.	One day per month. Twelve days per annum.
Recognized Holidays	The City	Upon date of hire.	New Year's Eve, New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve, Christmas Day. Two Floating Days if employed prior to July 1 of the same year.
Life Insurance	The City	Upon date of hire.	\$75,000
Optional Life Insurance	The Employee	Upon date of hire.	Optional portable life insurance coverage on the employee up to three times their annual salary and additional coverage options for spouse and children.
Workers Compensation	The City	Upon employment.	Covers employees in the event of work-related injuries.
Tuition Reimbursement	The City	First of the month following thirty days of full time employment.	Up to \$1,200 annually. Requires prior approval and subject to budgetary approval.
Sec. 125 Cafeteria Plan	The Employee	First of the month following thirty days of full time employment.	Employees can choose from a dependent care plan and a variety of other benefits offered by ASI.

Appendix

Budget Calendar



Glossary of Budget Terms

Accounting:	(a)-The special field concerned with the design and implementation of procedures for the accumulation and reporting of financial data. (b)- The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users of the information.
Accounting Period:	Any period of time at the end of which a district determines its financial position and results in operations.
Accounting Procedures:	All processes that identify, record, classify, and summarize financial information to produce reports and to provide internal control.
Accounting System:	The total structure of records and procedures which identify, record, classify, and report information on the financial operations of an agency through its funds, balance account groups, and organizational components.
Accounts Payable:	A short-term liability account reflecting amounts due to others for goods and services prior to the end of the accounting period (includes amounts billed but not paid).
Accounts Receivable:	An asset account reflecting amounts due from others for goods and services provided prior to the end of an accounting period (includes amounts advanced but not repaid).
Accrual Basis:	The method of accounting which calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transaction occur regardless of the timing of the related cash flow. Contrast with Cash Basis.
Adopted Budget:	The official budget is a legal document that is approved by a legislative body at the start of each fiscal year.
Allocation:	Division or distribution of resources according to predetermined plan.
Apportionment:	Allocation of State or Federal aid, district taxes, or other moneys to community college districts or other governmental units.
Appropriation:	A legal authorization granted by a legislative governing body to make expenditures and incur obligations for a specified time and purpose.
Assessment:	The process of making the official valuation of property for purposes of taxation.
Assets:	A probable future economic benefit obtained or controlled by an entity as a result of past transactions or events.
Audit:	An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations effectiveness in achieving program results. The general focus of the annual audit conducted on the District is usually a financial statement examination and compliance review.
Balance Sheet:	A basic financial statement that shows assets, liabilities, and fund balance by fund of an entity as of a specific date.

Glossary of Budget Terms

Basis of Budgeting:	Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. For the City of Wasco, the basis of budgeting is the same basis used for accounting: modified accrual.
Bond:	Most often, a written promise to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.
Budget:	A financial plan consisting of an estimate of proposed expenditures, the proposed means of financing and corresponding purpose for a given time period.
Budgetary Control:	The management of business affairs in accordance with an approved plan of estimated income and expenditures
Budget Modification:	A change in resources needed to accomplish an existing service level. This is a necessary adjustment to the current year budget already approved by the City Council.
Capital Improvement Project (CIP):	Capital improvement is a project that is a major addition to the City's real or equipment property that is permanent or a renovation. Project expenditures may include the cost of design, construction, acquisition of and, buildings, or facilities, and significant repair, renewal or renovation to existing assets. Real property assets include streets, storm drains, sewer lines, parks and other public facilities. These expenditures are considered one-time cost.
Capital Outlay:	The acquisition of fixed assets or additions to fixed assets, including land or existing buildings, improvements of grounds, construction buildings, additions to buildings, remodeling of buildings, or equipment.
Cash:	An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposit with an official or agent designated as custodian of cash. Any restrictions or limitations as to the use of cash must be indicated.
Cash Basis:	Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed (contrast with accrual basis).
Chart of Accounts:	A systematic list of accounts applicable to a specific entity.
Contracted Services:	Services rendered by personnel who are not on the payroll of the City, including all related expense covered by contract.
Cost of living adjustment (COLA)	The Cost of Living Adjustment is commonly used to refer to general salary increases granted to employees or increases in benefit payments for recipients of public assistance to keep pace with inflation in the cost of goods and services as measured by the CPI.
Current Liabilities:	Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

Glossary of Budget Terms

Debt Service:	Principal and interest requirements on outstanding debts.
Deficit:	(1)-Excess of liabilities over assets. (2)- The excess of expenditures or expenses over revenues during an accounting period.
Encumbrances:	Commitments related to unperformed (executory) contracts for goods and services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.
Enterprise Fund:	These funds are used to account for operations: -That are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or service to the general public on a continuing basis be financed or recovered primarily through user charges; or -Where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. -Activities such as sanitary sewer, water, golf courses and refuse collection are established on an enterprise basis. This means that all operating activity costs, capital costs, and general municipal support activities are fully accounted through fees and user charges.
Entry:	(1)-The record of a financial transaction in its appropriate book of account. (2) The act of recording a transaction in financial books.
ERAF (Educational Revenue Augmentation Fund):	Implemented in 1992-1993, ERAF legislation allows a portion of local property tax going to counties, cities and other local agencies to be redirected to educational agencies within that county.
Expenditures:	Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether or not cash has been paid out. Accounts kept on a cash basis include only actual cash disbursements.
Fees:	Amounts collected from or paid to individuals or groups for services for use of facilities.
Fiscal Year:	A 12-month period of time, from July 1 through June 30, to which the annual budget applies.
Fixed Assets:	Fixed Assets are assets of a permanent character that have continuing value such as land, buildings, machinery, furniture, and equipment.
Fixed Cost:	Fixed Costs are those costs that remain relatively constant regardless of enrollment or volume of business. Examples include interest, insurance, and contributions to retirement systems.
Full Time Equivalent (FTE) Employees:	Ratio of the hours worked based upon the standard work hours of one full-time employee 40 hours per week or 2,080 hours each year.

Glossary of Budget Terms

Fund:	An entity with fiscal and accounting traits that has a self-balancing set of accounts recording cash and other financial resources, as well as related liabilities and residual equity. These accounts are segregated to carry on specific activities or objectives in accordance with special regulations, restrictions or limitations.
Fund Sources:	Identifies fund(s) that will provide money for project expenditures.
Fund Number:	A Fund Number is a number with two digits which uniquely identifies the fund in the City's financial system. As an example, the General Fund is 01, Street Fund 02 and Special Fund is 20.
General Fund:	Is a fund used to account for all financial resources of the City, except those required to be accounted for in another fund. Revenues as support the General Fund are derived from sources such as property tax, franchise fees and service fees.
General Ledger:	A book, file, or other device in which accounts are kept to a degree of detail necessary to summarize the financial transactions of the City of Wasco system. General ledger accounts may be kept for any group of items of receipts or expenditures.
General Plan:	The General Plan is a long range planning document that provides the City a framework for action and the direction in which to focus that action. General Plan Elements are area in which the City has elected to administer and manage the delivery of services to its community.
Generally Accepted Accounting Principles (GAAP):	GAAP is a set of uniform minimum standards and guidelines for financial accounting and reporting.
Governmental Accounting Standard Board (GASB)	GASB is the authoritative accounting and financial reporting standard-setting body for governmental entities.
Grant:	A contribution by a government or other organization to support a particular function.
Interfund Accounts:	Accounts in which transactions between funds are reflected.
Interfund Transfers:	Money that is taken from one fund and added to another fund without an expectation of repayment.
Intrabudget Transfers:	Amounts transferred from one appropriation account to another within the same fund.
LAFCO:	Local Agency Formation Commission.

Glossary of Budget Terms

Modified Accrual Basis:	(modified cash basis). Any method of accounting that combines the concepts of cash basis accounting with those of accrual accounting. Under the modified accrual basis those items of revenue for which a valid receivable can be recorded in advance of their due date, such as property taxes, should be recognized on the accrual basis; all other revenue items are recognized on the cash basis because the time of collection generally coincides with the determination of the amounts.
Non Departmental:	Program costs that do not relate to any one department but represent costs of a general, City-wide nature, such as debt service and appropriated reserve.
Object Code:	A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.
Objective:	Describes in specific and measurable terms the results which a program is expected to achieve.
Operating Budget:	A financial plan for the provision of direct services and support functions.
Operating Transfers:	Council-authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.
PERS:	The Public Employee Retirement System a State program utilized primarily for non academic employees.
Performance Indicator:	A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.
Petty Cash:	A sum of money set aside for the purpose of immediate payments of small amounts for which the issuance of a formal voucher and check would be too expensive and time-consuming.
Phase of Project:	Projects progress in phases from initial planning to ultimate completion. Possible phases are: planning, design, construction, implementation and completion. Some projects are of an ongoing nature and do not fit into a phrase.
Policy:	A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.
Redevelopment Agency:	This fund is used to account for the activities of the Redevelopment Agency of the City of Wasco, which was created by the City Council to prepare and carry out redevelopment plans for designated areas of the City.
Refuse Collection:	Used to account for revenues and expenses related to refuse collection and disposal services.
Reserve:	Classification used to identify funds designated for a specific purpose. The City has traditionally reserved funds for debt service and rate stabilization.

Glossary of Budget Terms

Resolution:	A special order of the City Council which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.
Revenue:	Funds the City receives as income. It includes tax payments, fees for services, grants, fines, forfeitures, and interest income.
Sewer Fund:	This fund is used to account for all the revenues and expenses related to the city-operated sewer collection.
Special Funds:	Used to account for proceeds of specific legally restricted revenue for and generated from activities.
Spending Limitation (GANN Limit)	Article XIII B of the California Constitution establishes a spending limitation on government agencies within California. The spending limit is a mandated calculation of how much the City is allowed to expend in one fiscal year. Annually, local governments may increase the appropriation limit by a factor comprised of the change in population combined with the California Per Capita Income.
Wastewater Fund:	Used to account for all the revenues and expense related to the city-operated sewer collection.