

*The City of*  
**Wasco**  
G R O W W I T H U S

**ADOPTED ANNUAL OPERATING BUDGET**  
FISCAL YEAR 2016-2017



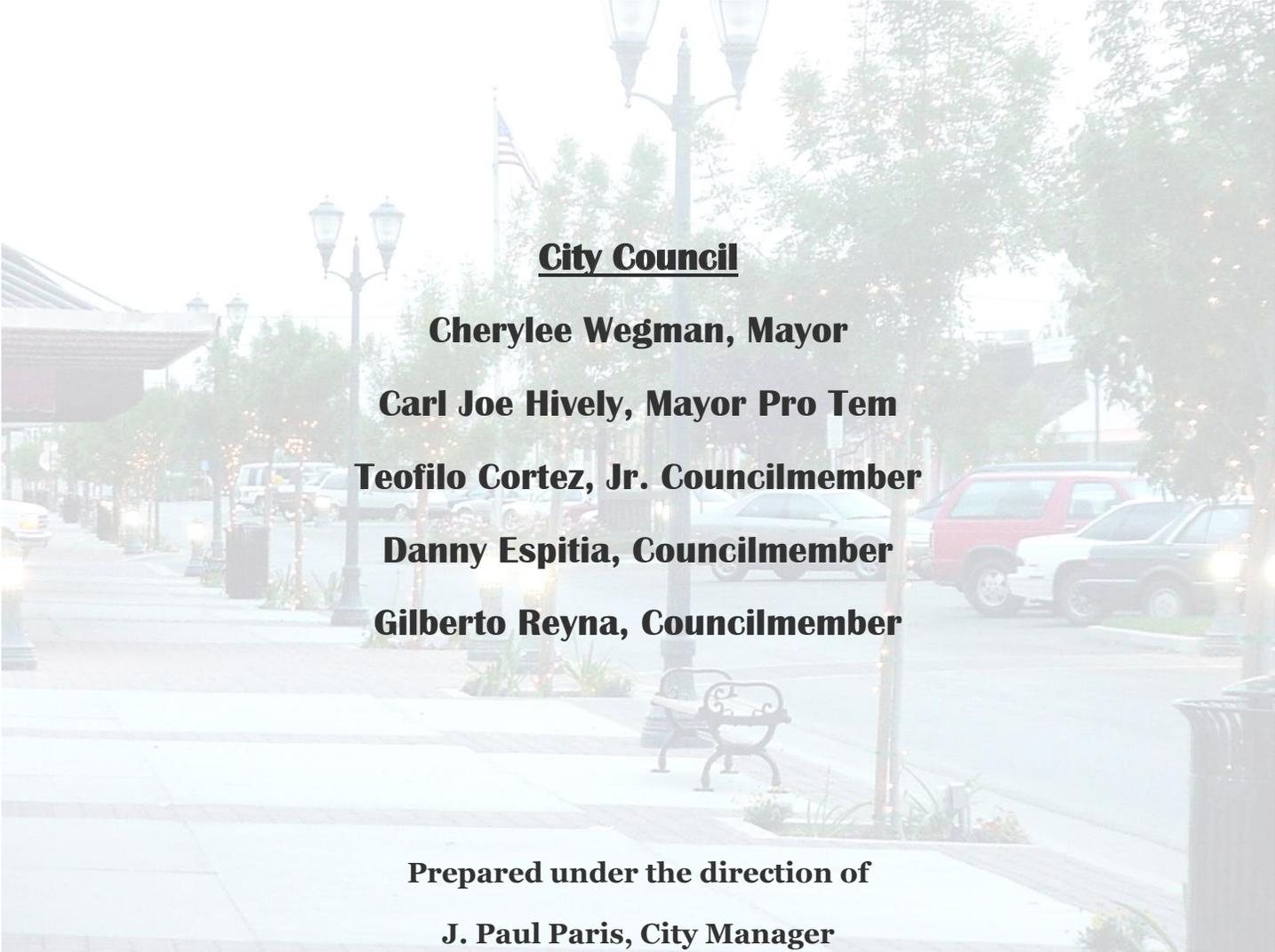
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# **Annual Operating Budget**

## **Fiscal Year 2016-2017**



**City Council**

**Cherylee Wegman, Mayor**

**Carl Joe Hively, Mayor Pro Tem**

**Teofilo Cortez, Jr. Councilmember**

**Danny Espitia, Councilmember**

**Gilberto Reyna, Councilmember**

**Prepared under the direction of**

**J. Paul Paris, City Manager**

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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

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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 1<sup>st</sup> of one year to June 30<sup>th</sup> 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. 2016-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WASCO  
ADOPTING THE ANNUAL OPERATING AND CAPITAL BUDGETS FOR  
FISCAL YEAR 2016-2017**

**-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 21, 2016 for the 2016-2017 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 2016-2017 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.

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- 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, 2016 and ends June 30, 2017.

### **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 2016-17, 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 2015-2016 to adjust FY 2016-2017 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.

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## **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 2016-2017. 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.

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- 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, 2016, 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, 2016 are hereby terminated.

#### **SECTION 9. CAPITAL IMPROVEMENTS**

- 9.1 All multi-year capital improvement projects in existence of June 30, 2016, shall be continued in the 2016-2017 fiscal year. The FY 2016-2017 Capital Improvement Budget is hereby adopted as summarized in the FY 2016-2017 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, 2016 shall be continued in the 2016-2017 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 amount has not been determined as of the date the budget was approved and adopted. Early estimates range from \$300 to \$350.
- 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, has not been yet determined as of the date the budget was approved and adopted. Early estimates range from \$127 to \$150 per parcel for FY 2016-2017.

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, has not yet been determined as of the date the budget was approved and adopted. Early estimates range from \$121 to \$140 per parcel for FY 2016-2017.

**SECTION 16. FY 2016-2017 ANNUAL OPERATING & CAPITAL BUDGET**

16.1 The FY 2016-2017 Operating and Capital Budget is hereby adopted as summarized in Section D of the Budget document.

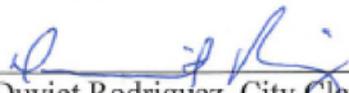
**NOW, THEREFORE,** the City Council of the City of Wasco DOES HEREBY RESOLVE that the total appropriation for the City's Operating and Capital budget for Fiscal Year 2016-2017 is hereby adopted at \$27,853,132.

**PASSED AND ADOPTED** at a regular meeting by the City Council of the City of Wasco on June 21, 2016 by the following vote:

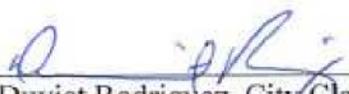
AYES:  
NOES:  
ABSTAIN:  
ABSENT:

  
\_\_\_\_\_  
Cherylee Wegman, 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 21<sup>st</sup> day of June, 2016.

  
\_\_\_\_\_  
Duviet Rodriguez, City Clerk  
City of Wasco

**•CITY COUNCIL•**

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

**•CITY TREASURER•**

Lamar Rodriguez, City Treasurer

**•CITY CLERK•**

Duviet Rodriguez, City Clerk

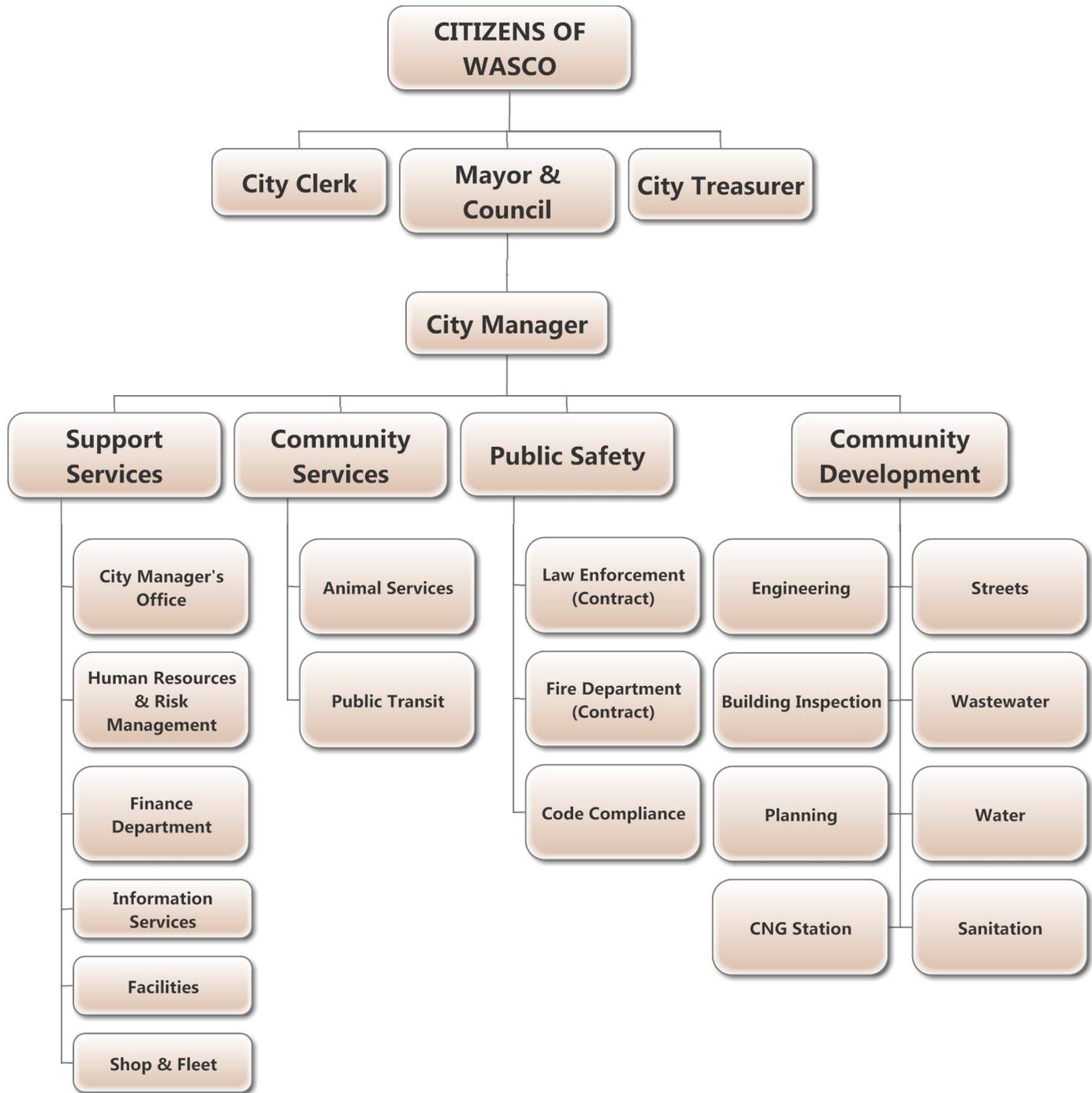
**•PLANNING COMMISSION•**

John Pallares, Chairman  
Jenny Holterman, Vice-Chairman  
Jill Drescher, Commissioner  
James Forrest, Commissioner  
Pedro Ramirez, 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



STATE OF CALIFORNIA



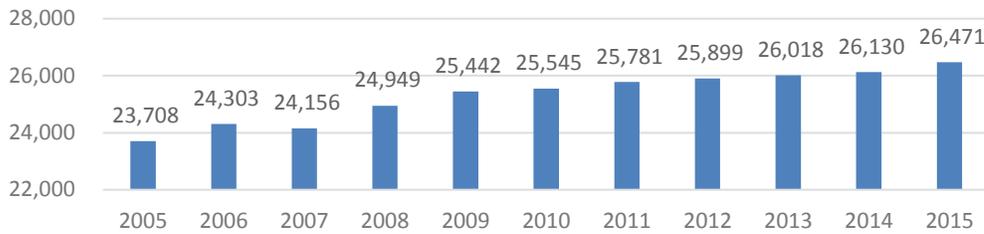
ANNUAL BUDGET  
2016/2017

**WASCO**

**KERN COUNTY**



## Population



## Employee Trends



### Age Distribution

0-4 Years	8.6%
5-14 Years	15.4%
15-19 Years	8.5%
20-24 Years	10.6%
25-44 Years	33.7%
45-64 Years	18.0%
65 + Years	5.1%

Total Population (2010 Census):	25,545
Average Household Size:	3.86
Average Family Size:	4.11
Median Age:	28.3

Source: 2010 US Census

### Ethnic Mix

Hispanic	76.67%
White	14.44%
Black	7.05%
American Indian	0.41%
Asian	0.63%
Native Hawaiian	0.03%
Other	0.76%

### Major Employers in Wasco

Employer	No. of Employees
Wasco State Prison	Greater than 1,500
Wasco Union Elementary School District	50-450
Week Roses	50-350
Wasco Union High School District	50-300
Wal-Mart	50-300
Certis	50-100
SunnyGem	50-100
City of Wasco	50-100
South Valley Farms	50-100
Semi-Tropic Water Storage Water District	25-50
Savage Coal Service Company	25-50

Source: Wasco Chamber of Commerce.

### Land Use:

A diversity of land uses exist within the City. Residential is 1,119.58 acres with 3,649 parcels. Commercial is 277.54 acres with 317 parcels and Industrial is 592.75 acres with 179 parcels.

### Housing Unit Distribution (2010 Census)

Single Family	4,583
Duplex	146
Multi-Family	812
<b>Total Housing Units:</b>	<b>5,541</b>

**Home Ownership:** Own- 52.2% Rent 47.8%

Source: 2010 US Census

### BUILDING VALUATION



As of June 30, 2016, the total assessed homeowner property valuation for the City was \$13,322,549.

Source: Kern County Auditor-Controller, District Assessed Values Report, 2015-2016, Agency #20651.

## 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

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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.

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## **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).

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## 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.

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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)

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## **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:**

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- 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.

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- 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

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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**

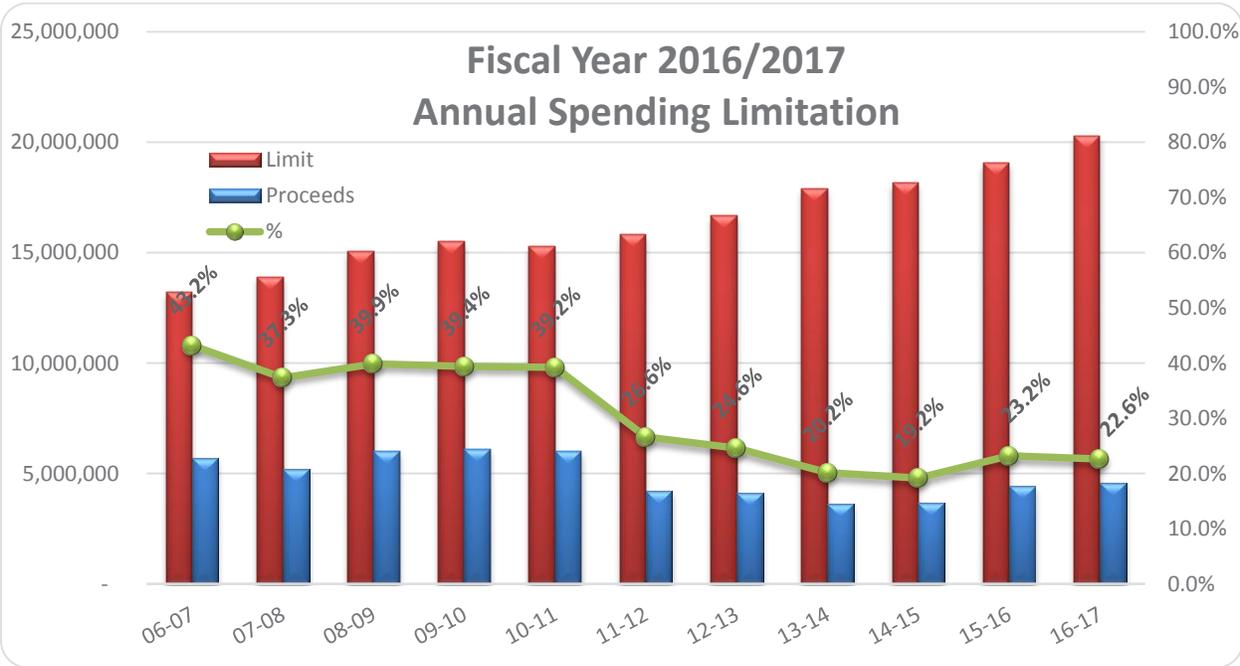
The Finance Director shall submit to each Council Member of the City a quarterly investment report. The report shall include a complete description of the portfolio, the type of investments, the issuers, maturity dates, par values and the current market values of each component of the portfolio, including 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 22.6% of its Gann spending limit of \$20,271,285 and a total appropriation limit of \$4,578,021. 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.



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# *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

To the Honorable Mayor, Members of the City Council, and the Citizens of Wasco:

I am pleased to present to you the Annual Operating Budget for Fiscal Year 2016-17. Setting long-term priorities for the City is one of the most important responsibilities for Wasco's elected officials. Last March, the City Council re-affirmed their annual policy goals. These goals set the direction for the organization and act as a benchmark for making financial and operational decisions to achieve community goals and expectations. The following priorities are reflected throughout the recommended budget:

**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**

This budget endeavors to reflect the City Council's priorities and provide a framework for obtaining the Council's goals and objectives for this upcoming 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 also 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 foregoing unnecessary expenditures.

The result is a Fiscal Year 2016-17 recommended budget that works within existing resources, but also includes modest additions to ensure service levels are maintained in our programs and activities. Also, the plan strives to maintain or replace existing assets as needed and address demands of new growth throughout the City. Finally, the City's vigorous economic development efforts continue to be funded in a manner that produces beneficial results. A key focus of the City's economic development pursuits is to ensure that services and amenities are well balanced and targeted to maximize business opportunities throughout the community.

***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.

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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 2016-17 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 65.5 full time employees in the current budget, a reduction of approximately 19.6% 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 the 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 costs that continue to rise. Such expenditures include rising utilities, employee retirement and benefits costs, replacement costs associated with equipment and vehicles, along with a 2.1% increase in the policing contract with the Kern County Sheriff's Department, and a 5.5% increase in the fire services contract with the Kern County Fire Department. 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 14%, job growth and our local economy continue to be a top priority of the City Council. The City remains focused on further development of the Highway 46 corridor, including retail and commercial establishments and improving the overall design and aesthetics.

The City Council has made it a priority to increase the City's reserve 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. As has been mentioned in past annual reports, 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 2016-17 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. However, in Fiscal Year

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2018/2019, it is anticipated the City will lose \$250,000 in RDA fees due to the full payment of all bonds related to the RDA. This will be a significant loss to the City, however, with prudent planning, the City will be able to mitigate the impact of this loss. Additionally, the City Council and management team have made the long term fiscal health of the City a top priority as reflected in the current document, and will continue to do so in upcoming years.

### ***Future Outlook for the City***

Although we are seeing signs of economic recovery, and the optimism is contagious, there is much work to be done. 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 corridors within the City. Walmart opened its doors on January 13, 2016. City staff continue to attempt to solicit large retail businesses to develop within the new Walmart shopping center complex and in various vacant lots within this commercial zone. Several retailers have displayed significant interest to locate businesses in this area as evidenced by nationally known coffee and Chinese food companies confirming their intended entry into the Wasco market.

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 of 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 pedestrians from crossing the railroad tracks in their commute to school and work. The City, in a collaborative effort with the High Speed Rail Authority, Wasco Housing Authority, and Kern County Housing Authority, have begun the process of moving this project forward. While still in its infancy, the success of the project will rely on mitigation money received by the High Speed Rail Authority (\$10,000,000) as well as grants and tax credits from other entities. If successful, it is anticipated the project will be completed by the third quarter of Fiscal Year 2017-18.

Third, the City is developing a mechanism to stimulate further industrial growth within the City. With the introduction of the 4<sup>th</sup> phase of the High Speed Rail Project, Wasco will be in the epicenter of a 22 mile portion of the overall project. The winning bidder for the project, California Rail Builders, was awarded a \$347 million contract to complete the work. As a result, several businesses and City related properties will be affected by the work being performed. Some of these businesses have expressed their desire to relocate in the Wasco Industrial Park. Others will move to locations throughout the City. The City 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.

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**Conclusion**

The economic outlook for the City appears brighter than during the past several years. Overall the outlook is continuing to improve. We've managed through the recession and our revenues are now growing. I believe this budget underscores a commitment by all City departments to maintain service levels in our core services, and to implement cost-saving efficiencies wherever possible, while preserving those things that make Wasco a great place to live.

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 2016-17 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. I wish to extend sincere appreciation for the dedication of the staff in all departments throughout the organization in preparing the budget. In particular, the Finance Department has performed outstanding work in coordinating the City's fiscal year 2016-17 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 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Taxes	6,676,683	6,722,483	6,510,609	6,672,421	161,812	2.5%	24.3%
Licenses and Permits	237,814	243,712	257,419	211,683	(45,736)	-17.8%	.8%
Fines and Forfeiture	82,338	77,028	72,400	114,585	42,185	58.3%	.4%
Charges for Services	7,853,732	8,072,585	8,228,176	8,524,448	296,272	3.6%	31.1%
Interest	88,069	100,374	51,333	51,333		.0%	.2%
Franchise Fees	65,024	594,165	34,000	35,000	1,000	2.9%	.1%
Grants and Donations	1,532,037	1,704,649	7,745,231	6,638,551	(1,106,680)	-14.3%	24.2%
Intergovernmental	434,323	106,299	224,000	224,000		.0%	.8%
Rental Income	97,795	98,379	97,990	97,990		.0%	.4%
Systems Development	359,435	468,906	330,000	360,000	30,000	9.1%	1.3%
Other Financing Src	4,741,508	4,482,273	7,559,496	4,446,619	(3,112,877)	-41.2%	16.2%
Miscellaneous	8,096,111	92,160	1,187,900	48,900	(1,139,000)	-95.9%	.2%
<b>Total Revenues</b>	<b>\$30,264,869</b>	<b>\$22,763,013</b>	<b>\$32,298,554</b>	<b>\$27,425,530</b>	<b>(\$4,873,024)</b>	<b>-15.1%</b>	<b>100.0%</b>

Revenues by Service Area	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Support Services	6,059,685	6,782,965	6,913,839	7,069,042	155,203	2.2%	25.8%
Community Development	22,540,181	15,146,324	23,723,118	18,651,557	(5,071,561)	-21.4%	68.0%
Public Safety	422,376	377,991	609,800	545,638	(64,162)	-10.5%	2.0%
Community Service	308,463	258,584	439,251	507,093	67,842	15.4%	1.8%
Fiduciary	934,164	197,149	612,546	652,200	39,654	6.5%	2.4%
<b>Total Revenues</b>	<b>\$30,264,869</b>	<b>\$22,763,013</b>	<b>\$32,298,554</b>	<b>\$27,425,530</b>	<b>(\$4,873,024)</b>	<b>-15.1%</b>	<b>100.0%</b>

Revenues by Fund Group	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
General Funds	6,411,969	6,930,234	6,919,040	7,194,122	275,082	4.0%	26.2%
Capital Improvement Program	4,420,558	4,628,970	12,738,255	8,056,854	(4,681,401)	-36.8%	29.4%
Internal Service Funds	566,203	570,837	804,272	692,260	(112,012)	-13.9%	2.5%
Other Enterprise Funds	366,742	285,265	510,601	578,667	68,066	13.3%	2.1%
Special Revenue Funds	974,826	1,454,542	740,022	750,022	10,000	1.4%	2.7%
Wastewater Funds	2,583,758	2,528,975	2,469,386	2,470,090	704	.0%	9.0%
Water Funds	10,588,536	2,650,737	2,804,095	2,785,000	(19,095)	-.7%	10.2%
Sanitation Funds	2,648,558	2,786,234	3,265,567	2,828,200	(437,367)	-13.4%	10.3%
Grants	769,555	730,070	1,434,770	1,418,115	(16,655)	-1.2%	5.2%
Trust & Agency Funds	934,164	197,149	612,546	652,200	39,654	6.5%	2.4%
<b>Total Revenues</b>	<b>\$30,264,869</b>	<b>\$22,763,013</b>	<b>\$32,298,554</b>	<b>\$27,425,530</b>	<b>(\$4,873,024)</b>	<b>-15.1%</b>	<b>100.0%</b>

Revenues by Fund	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
General Fund (1)	6,411,969	6,930,234	6,919,040	7,194,122	275,082	4.0%	26.2%
Street Fund (10)	3,259,739	3,462,096	11,571,381	7,032,697	(4,538,684)	-39.2%	25.6%
Shop Maintenance (11)	374,978	375,657	515,065	478,492	(36,573)	-7.1%	1.7%
Public Transit (12)	297,727	236,964	425,601	493,667	68,066	16.0%	1.8%
TDA Street Local Fund (13)	1,160,819	1,166,874	1,166,874	1,024,157	(142,717)	-12.2%	3.7%
Lighting & Landscaping (14)	126,185	139,654	116,200	126,200	10,000	8.6%	.5%
Emergency Response (15)	12,468	-	-	-		#.0%	.0%
Facilities Maintenance (16)	191,225	195,180	289,207	213,768	(75,439)	-26.1%	.8%
Sewer Lift Station District (17)	10,045	10,155	9,700	9,700		.0%	.0%
Gas Tax Fund (19)	744,634	698,985	560,122	560,122		.0%	2.0%
Traffic Safety (20)	24,023	20,719	27,500	27,500		.0%	.1%
Traffic Impact Fund (21)	57,471	585,029	26,500	26,500		.0%	.1%
Wastewater (30)	2,583,758	2,528,975	2,469,386	2,470,090	704	.0%	9.0%
Water (31)	10,588,536	2,650,737	2,804,095	2,785,000	(19,095)	-.7%	10.2%
Sanitation (32)	2,648,558	2,786,234	3,265,567	2,828,200	(437,367)	-13.4%	10.3%
CNG Station (34)	69,015	48,301	85,000	85,000		.0%	.3%
Community Development Block (40)	611	45,494	5,561	5,561		.0%	.0%
Supplemental Law Enforcement (41)	100,000	106,230	224,000	224,000		.0%	.8%
Cal Home Grant (42)	19,908	4,594	5,528	5,528		.0%	.0%
CHFA Grant (45)	12,694	2,341	-	-		#.0%	.0%
2003 CDBG (46)	9,078	48,331	12,421	12,421		.0%	.0%
2003 Cal Home Rehabilitation (49)	24,011	2,918	3,224	3,224		.0%	.0%

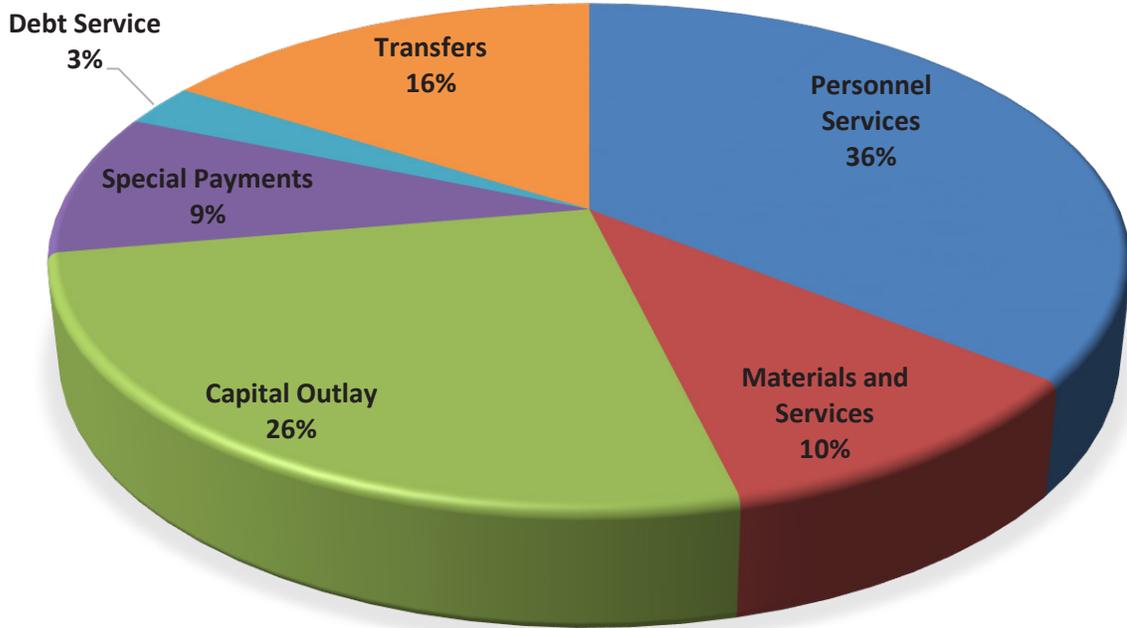
Revenues by Fund	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		
					Dollar Change	Percent Change	Pct of Total
2004 Community Dev. Block (50)	8,845	8,615	10,248	10,248		.0%	.0%
2004 Cal Home (51)	48,711	5,418	7,766	7,766		.0%	.0%
2005 Cal Home (53)	10,355	29,003	7,414	7,414		.0%	.0%
CDBG RLA (56)	38,538	153,531	50,052	33,398	(16,654)	-33.3%	.1%
CAL Home Reuse (57)	171,078	148,200	26,855	26,854	(1)	.0%	.1%
2006 Cal Home (58)	4,417	47,732	3,542	3,542		.0%	.0%
2007 Home Grant (60)	-	61,486	92,150	92,150		.0%	.3%
2009 CDBG 09STBG-6421 (63)	8,953	62,311	8,897	8,897		.0%	.0%
08-EDEF-5879 CDBG Grant (65)	3,856	3,866	3,867	3,867		.0%	.0%
2010 CDBG (66)	308,300	-	-	-		#.0%	.0%
2010 Cal Home (67)	200	-	-	-		#.0%	.0%
2013 CDBG (69)	-	-	973,245	973,245		.0%	3.5%
Successor Agency of former RDA (83)	846,288	155,900	610,375	610,375		.0%	2.2%
Sucessor Housing Fund (84)	49,471	1,823	1,825	1,825		.0%	.0%
WPFA General Fund (90)	38,405	39,426	346	40,000	39,654	11460.7%	.1%
<b>Total Revenues</b>	<b>\$30,264,869</b>	<b>\$22,763,013</b>	<b>\$32,298,554</b>	<b>\$27,425,530</b>	<b>(\$4,873,024)</b>	<b>-15.1%</b>	<b>100.0%</b>

Revenues by Department	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		
					Dollar Change	Percent Change	Pct of Total
General Fund Revenue (100)	5,341,551	6,030,802	5,910,881	6,114,077	203,196	3.4%	22.3%
Finance/Accounting (115)	15,947	41,959	25,905	4,743	(21,162)	-81.7%	.0%
Planning (125)	207,415	151,647	58,100	148,100	90,000	154.9%	.5%
Engineering (135)	182,234	107,260	153,000	153,701	701	.5%	.6%
Sheriff (140)	277,081	246,875	360,800	268,654	(92,146)	-25.5%	1.0%
Animal Services (145)	10,736	21,620	13,650	13,426	(224)	-1.6%	.0%
Building Inspection (150)	179,386	165,818	198,923	180,475	(18,448)	-9.3%	.7%
Information Technology (155)	135,984	139,367	172,781	257,962	85,181	49.3%	.9%
Code Compliance (160)	32,827	24,886	25,000	52,984	27,984	111.9%	.2%
Housing & Community Programs (170)	28,808	-	-	-		#.0%	.0%
Public Works (200)	4,148,437	3,845,583	5,427,943	3,960,563	(1,467,380)	-27.0%	14.4%
Capital Improvement Projects (205)	1,274,704	1,730,842	8,656,385	5,408,418	(3,247,967)	-37.5%	19.7%
Special Funds (300)	836,173	1,314,888	623,822	623,822		.0%	2.3%
Enterprise (400)	15,889,867	8,014,247	8,624,048	8,168,290	(455,758)	-5.3%	29.8%
Grant Funds (500)	769,555	730,070	1,434,770	1,418,115	(16,655)	-1.2%	5.2%
Wasco Redevelopment Agency (800)	895,759	157,723	612,200	612,200		.0%	2.2%
Wpfa-General Fund (900)	38,405	39,426	346	40,000	39,654	11460.7%	.1%
<b>Total Revenues</b>	<b>\$30,264,869</b>	<b>\$22,763,013</b>	<b>\$32,298,554</b>	<b>\$27,425,530</b>	<b>(\$4,873,024)</b>	<b>-15.1%</b>	<b>100.0%</b>

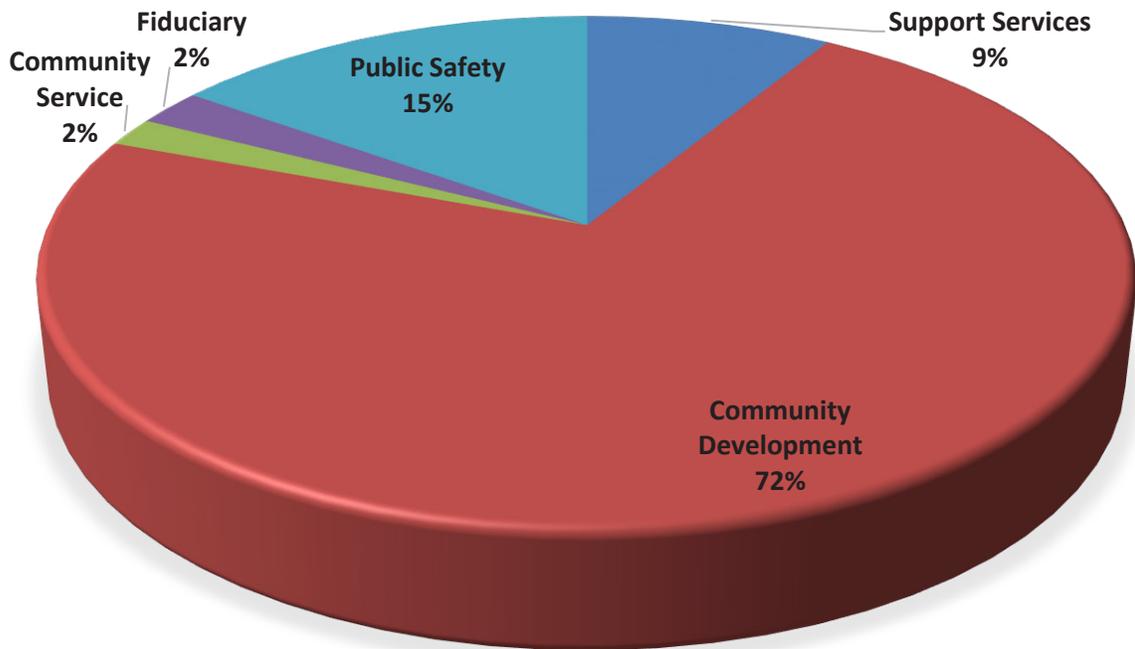
Revenues by Org	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		
					Dollar Change	Percent Change	Pct of Total
General Fund Revenue (01100)	3,820,893	4,664,205	4,138,957	4,396,365	257,408	6.2%	19.1%
Finance/Accounting (01115)	10,850	4,864	1,692	1,692		.0%	.0%
Planning & Community Develop (01125)	270,800	151,647	58,100	148,100	90,000	154.9%	.6%
Engineering (01135)	8,973	18,885	153,000	153,701	701	.5%	.7%
Sheriff (01140)	177,081	152,100	136,800	168,654	31,854	23.3%	.7%
Animal Services (01145)	10,736	21,620	13,650	13,426	(224)	-1.6%	.1%
Building Inspection (01150)	179,386	165,818	198,923	180,475	(18,448)	-9.3%	.8%
Code Compliance (01160)	32,827	24,886	25,000	52,984	27,984	111.9%	.2%
Housing & Community Programs (01170)	28,808	-	-	-		#.0%	.0%
Street (10200)	6,423	34,479	1,188,000	40,000	(1,148,000)	-96.6%	.2%
Capital Improvement Projects (10205)	1,190,728	1,526,982	5,902,585	5,381,918	(520,667)	-8.8%	23.4%
Shop Maintenance (11200)	238	361	-	-		#.0%	.0%
Public Transit (12200)	297,727	236,964	425,601	493,667	68,066	16.0%	2.1%
TDA Street Local Fund (13200)	1,160,819	1,166,874	1,166,874	1,024,157	(142,717)	-12.2%	4.5%
Lighting & Landscaping Maint (14200)	126,185	139,654	116,200	126,200	10,000	8.6%	.5%
Emergency Response (15200)	12,468	-	-	-		#.0%	.0%
Sewer Lift Station District (17300)	10,045	10,155	9,700	9,700		.0%	.0%
Gas Tax Fund (19300)	744,634	698,985	560,122	560,122		.0%	2.4%
Traffic Safety (20300)	24,023	20,719	27,500	27,500		.0%	.1%
Traffic Impact Fund (21300)	57,471	585,029	26,500	26,500		.0%	.1%
Wastewater (30400)	2,583,758	2,528,975	2,469,386	2,470,090	704	.0%	10.7%
Water (31400)	10,588,536	2,650,737	2,804,095	2,785,000	(19,095)	-.7%	12.1%

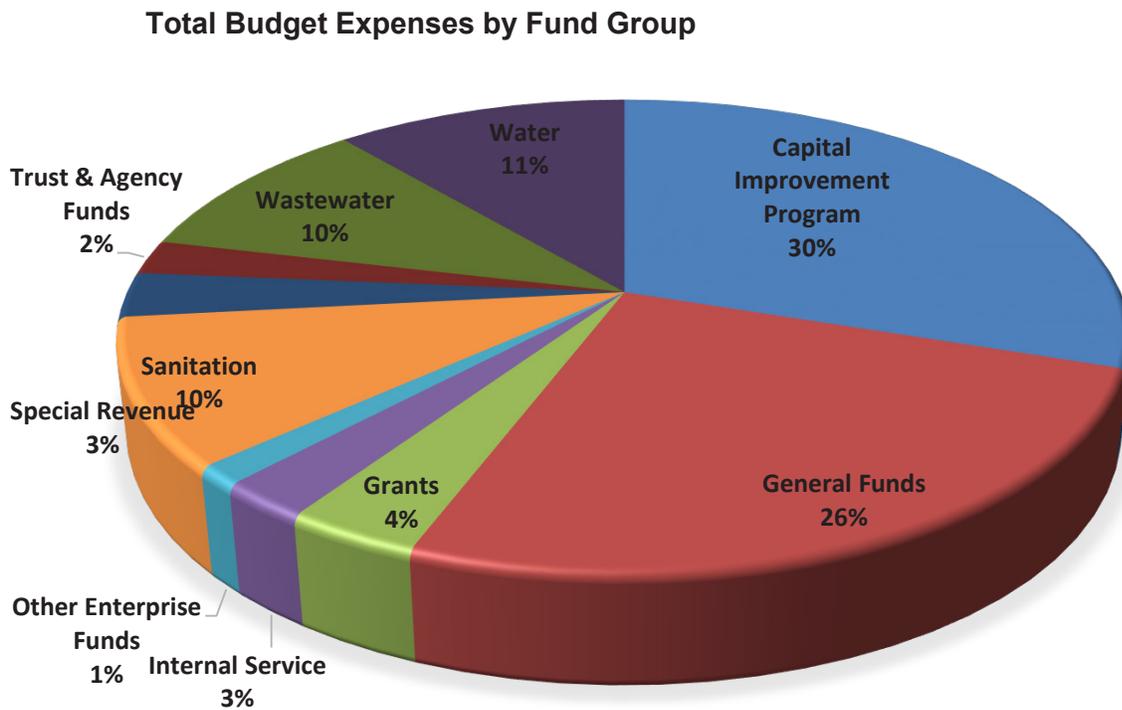
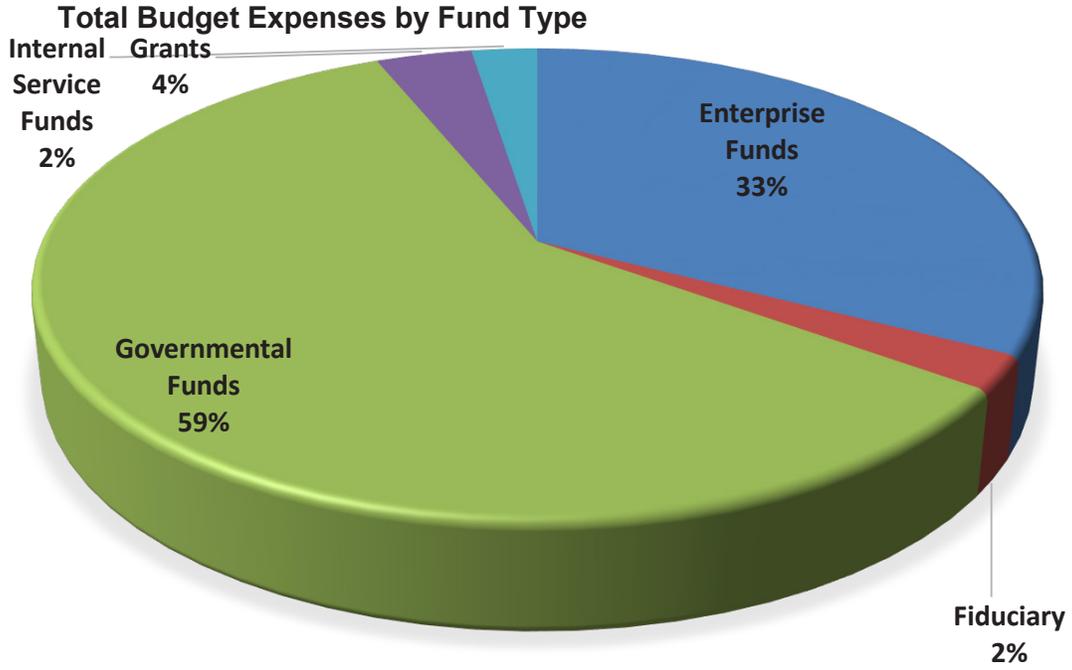
Revenues by Org	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Sanitation (32400)	2,648,558	2,786,234	3,265,567	2,828,200	(437,367)	-13.4%	12.3%
CNG Station (34400)	69,015	48,301	55,000	55,000		.0%	.2%
CDBG 91-93 (40500)	611	45,494	5,561	5,561		.0%	.0%
Supplemental Law Enforcement (41500)	100,000	106,230	224,000	224,000		.0%	1.0%
Cal Home Grant (42500)	19,908	4,594	5,528	5,528		.0%	.0%
CHFA Grant (45500)	12,694	2,341	-	-		#.0%	.0%
2003 CDBG (46500)	9,078	48,331	12,421	12,421		.0%	.1%
2003 Cal Home Rehabilitation (49500)	24,011	2,918	3,224	3,224		.0%	.0%
2004 CDBG (50500)	8,845	8,615	10,248	10,248		.0%	.0%
2004 Cal-Home Grant (51500)	48,711	5,418	7,766	7,766		.0%	.0%
2005 Cal Home Grant (53500)	10,355	29,003	7,414	7,414		.0%	.0%
CDBG RLA (56500)	12,668	13,578	21,077	21,077		.0%	.1%
Cal-home Reuse (57500)	3,255	3,200	4,320	4,320		.0%	.0%
2006 Calhome (58500)	4,417	47,732	3,542	3,542		.0%	.0%
2007 Home Grant (60500)	-	61,486	92,150	92,150		.0%	.4%
2009 CDBG 09STBG-6421 (63500)	8,953	62,311	8,897	8,897		.0%	.0%
08-EDEF-5879 CDBG Grant (65500)	3,856	3,866	3,867	3,867		.0%	.0%
2010 CDBG (66500)	308,300	-	-	-		#.0%	.0%
2010 Home (67500)	200	-	-	-		#.0%	.0%
2013 CDBG (69500)	-	-	973,245	973,245		.0%	4.2%
Successor Agency of Former RDA (83800)	846,288	155,900	610,375	610,375		.0%	2.7%
Successor Housing Fund (84800)	1,824	1,823	1,825	1,825		.0%	.0%
WPFA General Fund (90900)	38,405	39,426	346	40,000	39,654	11460.7%	.2%
<b>Total Revenues</b>	<b>\$25,523,361</b>	<b>\$18,280,740</b>	<b>\$24,739,058</b>	<b>\$22,978,911</b>	<b>(\$1,760,147)</b>	<b>-7.1%</b>	<b>100.0%</b>

## Total Budget Expenses by Category



## Total Budget Expenses by Service Area





# City Wide Expenses Summary

Expenses by Category	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Personnel Services	8,324,396	8,292,889	9,372,973	9,973,567	600,594	6.4%	35.8%
Materials and Services	1,799,433	2,260,637	3,260,128	2,902,159	(357,969)	-11.0%	10.4%
Capital Outlay	3,212,550	3,312,688	11,687,734	7,242,915	(4,444,819)	-38.0%	26.0%
Special Payments	1,693,327	1,549,928	2,826,320	2,536,269	(290,051)	-10.3%	9.1%
Debt Service	168,782	401,865	751,603	751,603		.0%	2.7%
Transfers	4,736,167	4,482,395	7,502,196	4,446,619	(3,055,577)	-40.7%	16.0%
<b>Total Expenses</b>	<b>\$19,934,655</b>	<b>\$20,300,402</b>	<b>\$35,400,954</b>	<b>\$27,853,132</b>	<b>(\$7,547,822)</b>	<b>-21.3%</b>	<b>100.0%</b>

Expenses by Service Area	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Support Services	1,993,786	1,990,870	2,495,339	2,411,518	(83,821)	-3.4%	8.7%
Community Development	13,352,413	13,454,189	27,346,850	20,071,989	(7,274,861)	-26.6%	72.1%
Public Safety	3,764,313	3,880,493	4,226,879	4,207,709	(19,170)	-.5%	15.1%
Community Service	432,927	455,871	681,211	513,241	(167,970)	-24.7%	1.8%
Fiduciary	391,216	518,979	650,675	648,675	(2,000)	-.3%	2.3%
<b>Total Expenses</b>	<b>\$19,934,655</b>	<b>\$20,300,402</b>	<b>\$35,400,954</b>	<b>\$27,853,132</b>	<b>(\$7,547,822)</b>	<b>-21.3%</b>	<b>100.0%</b>

Expenses by Fund Group	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
General Funds	6,025,213	6,139,254	6,958,427	7,160,414	201,987	2.9%	25.7%
Capital Improvement Program	4,758,837	4,733,820	11,795,343	8,383,373	(3,411,970)	-28.9%	30.1%
Internal Service Funds	575,301	599,169	807,612	703,378	(104,234)	-12.9%	2.5%
Other Enterprise Funds	429,535	383,724	506,136	364,230	(141,906)	-28.0%	1.3%
Special Revenue Funds	1,059,596	874,186	810,658	850,677	40,019	4.9%	3.1%
Wastewater Funds	1,757,657	1,914,293	2,985,507	2,815,961	(169,546)	-5.7%	10.1%
Water Funds	2,246,671	2,291,605	6,145,426	3,118,707	(3,026,719)	-49.3%	11.2%
Sanitation Funds	2,302,533	2,359,993	3,205,204	2,785,116	(420,088)	-13.1%	10.0%
Grants	388,096	485,379	1,535,966	1,022,601	(513,365)	-33.4%	3.7%
Trust & Agency Funds	391,216	518,979	650,675	648,675	(2,000)	-.3%	2.3%
<b>Total Expenses</b>	<b>\$19,934,655</b>	<b>\$20,300,402</b>	<b>\$35,400,954</b>	<b>\$27,853,132</b>	<b>(\$7,547,822)</b>	<b>-21.3%</b>	<b>100.0%</b>

Expenses by Fund	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
General Fund (1)	6,025,213	6,139,254	6,958,427	7,160,414	201,987	2.9%	25.7%
Street Fund (10)	3,547,305	3,566,946	10,628,469	7,359,216	(3,269,253)	-30.8%	26.4%
Shop Maintenance (11)	380,340	391,961	515,065	489,610	(25,455)	-4.9%	1.8%
Public Transit (12)	314,995	294,830	435,166	295,522	(139,644)	-32.1%	1.1%
TDA Street Local Fund (13)	1,211,532	1,166,874	1,166,874	1,024,157	(142,717)	-12.2%	3.7%
Lighting & Landscaping (14)	262,733	154,846	170,486	210,505	40,019	23.5%	.8%
Emergency Response (15)	6,678	-	-	-		#.0%	.0%
Facilities Maintenance (16)	194,961	207,208	292,547	213,768	(78,779)	-26.9%	.8%
Sewer Lift Station District (17)	1,529	1,944	10,050	10,050		.0%	.0%
Gas Tax Fund (19)	744,633	698,985	560,122	560,122		.0%	2.0%
Traffic Safety (20)	45,040	18,411	43,500	43,500		.0%	.2%
Traffic Impact Fund (21)	(1,017)	-	26,500	26,500		.0%	.1%
Wastewater (30)	1,757,657	1,914,293	2,985,507	2,815,961	(169,546)	-5.7%	10.1%
Water (31)	2,246,671	2,291,605	6,145,426	3,118,707	(3,026,719)	-49.3%	11.2%
Sanitation (32)	2,302,533	2,359,993	3,205,204	2,785,116	(420,088)	-13.1%	10.0%
CNG Station (34)	114,540	88,894	70,970	68,708	(2,262)	-3.2%	.2%
Community Development Block (40)	611	45,494	561	-	(561)	-100.0%	.0%
Supplemental Law Enforcement (41)	100,000	94,775	224,000	100,000	(124,000)	-55.4%	.4%
Cal Home Grant (42)	20,081	4,593	5,528	5,528		.0%	.0%
CHFA Grant (45)	47,647	19	-	-		#.0%	.0%
2003 CDBG (46)	9,077	48,332	12,421	9,112	(3,309)	-26.6%	.0%
2003 Cal Home Rehabilitation (49)	24,019	2,918	684	684		.0%	.0%
2004 Community Dev. Block (50)	8,846	8,615	9,048	1,538	(7,510)	-83.0%	.0%
2004 Cal Home (51)	48,711	5,418	6,566	6,566		.0%	.0%
2005 Cal Home (53)	10,355	29,053	7,414	7,414		.0%	.0%
CDBG RLA (56)	-	2,262	272,393	20,000	(252,393)	-92.7%	.1%
CAL Home Reuse (57)	101,536	-	-	-		#.0%	.0%

Expenses by Fund	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		
					Dollar Change	Percent Change	Pct of Total
2006 Cal Home (58)	4,403	47,731	2,342	2,342		.0%	.0%
2007 Home Grant (60)	-	61,486	9,000	-	(9,000)	-100.0%	.0%
2009 CDBG 09STBG-6421 (63)	8,953	63,536	8,897	1,513	(7,384)	-83.0%	.0%
08-EDEF-5879 CDBG Grant (65)	3,857	3,867	3,867	3,209	(658)	-17.0%	.0%
2013 CDBG (69)	-	67,280	973,245	864,695	(108,550)	-11.2%	3.1%
Successor Agency of former RDA (83)	367,289	497,655	610,375	610,375		.0%	2.2%
Sucessor Housing Fund (84)	132	-	300	300		.0%	.0%
WPFA General Fund (90)	23,795	21,324	40,000	38,000	(2,000)	-5.0%	.1%
<b>Total Expenses</b>	<b>\$19,934,655</b>	<b>\$20,300,402</b>	<b>\$35,400,954</b>	<b>\$27,853,132</b>	<b>(\$7,547,822)</b>	<b>-21.3%</b>	<b>100.0%</b>

Expenses by Department	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		
					Dollar Change	Percent Change	Pct of Total
City Council (105)	117,703	103,677	155,607	146,622	(8,985)	-5.8%	.5%
City Manager (110)	418,032	387,577	462,406	475,885	13,479	2.9%	1.7%
Finance/Accounting (115)	159,453	143,109	229,535	247,530	17,995	7.8%	.9%
Budget (117)	114,656	93,055	147,432	126,267	(21,165)	-14.4%	.5%
Human Resources/Risk Mgmt. (120)	50,291	72,956	84,366	86,652	2,286	2.7%	.3%
Planning (125)	368,294	344,316	437,813	426,831	(10,982)	-2.5%	1.5%
Non-Departmental (130)	442,234	451,265	435,600	363,100	(72,500)	-16.6%	1.3%
Engineering (135)	223,034	165,190	234,329	327,830	93,501	39.9%	1.2%
Fire Services (137)	423,203	446,479	462,106	496,942	34,836	7.5%	1.8%
Sheriff (140)	3,104,377	3,144,143	3,229,247	3,279,375	50,128	1.6%	11.8%
Animal Services (145)	117,932	161,041	246,045	217,719	(28,326)	-11.5%	.8%
Building Inspection (150)	238,821	287,867	343,434	365,985	22,551	6.6%	1.3%
Information Technology (155)	116,116	140,062	172,781	262,084	89,303	51.7%	.9%
Code Compliance (160)	130,055	195,096	311,526	331,392	19,866	6.4%	1.2%
Economic Development Dept. (165)	361	2,951	6,200	6,200		.0%	.0%
Housing & Community Programs (170)	651	470	-	-		#.0%	.0%
Public Works (200)	4,067,362	3,567,662	4,064,627	3,827,363	(237,264)	-5.8%	13.7%
Capital Improvement Projects (205)	1,851,182	2,215,003	9,143,980	5,765,415	(3,378,565)	-36.9%	20.7%
Special Funds (300)	790,185	719,340	640,172	640,172		.0%	2.3%
Enterprise (400)	6,421,401	6,654,785	12,407,107	8,788,492	(3,618,615)	-29.2%	31.6%
Grant Funds (500)	388,096	485,379	1,535,966	1,022,601	(513,365)	-33.4%	3.7%
Wasco Redevelopment Agency (800)	367,421	497,655	610,675	610,675		.0%	2.2%
Wpfa-General Fund (900)	23,795	21,324	40,000	38,000	(2,000)	-5.0%	.1%
<b>Total Expenses</b>	<b>\$19,934,655</b>	<b>\$20,300,402</b>	<b>\$35,400,954</b>	<b>\$27,853,132</b>	<b>(\$7,547,822)</b>	<b>-21.3%</b>	<b>100.0%</b>

Expenses by Org	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		
					Dollar Change	Percent Change	Pct of Total
City Council (01105)	117,703	103,677	155,607	146,622	(8,985)	-5.8%	.5%
City Manager (01110)	418,032	387,577	462,406	475,885	13,479	2.9%	1.7%
Finance/Accounting (01115)	159,453	143,109	229,535	247,530	17,995	7.8%	.9%
Budget (01117)	114,656	93,055	147,432	126,267	(21,165)	-14.4%	.5%
Human Resources/Risk Mgmt (01120)	50,291	72,956	84,366	86,652	2,286	2.7%	.3%
Planning & Community Develop (01125)	368,294	344,316	437,813	426,831	(10,982)	-2.5%	1.5%
Non-Departmental (01130)	442,234	451,265	435,600	363,100	(72,500)	-16.6%	1.3%
Engineering (01135)	223,034	165,190	234,329	327,830	93,501	39.9%	1.2%
Fire Services (01137)	423,203	446,479	462,106	496,942	34,836	7.5%	1.8%
Sheriff (01140)	3,104,377	3,144,143	3,229,247	3,279,375	50,128	1.6%	11.8%
Animal Services (01145)	117,932	161,041	246,045	217,719	(28,326)	-11.5%	.8%
Building Inspection (01150)	238,821	287,867	343,434	365,985	22,551	6.6%	1.3%
Information Technology (01155)	116,116	140,062	172,781	262,084	89,303	51.7%	.9%
Code Compliance (01160)	130,055	195,096	311,526	331,392	19,866	6.4%	1.2%
Economic Development (01165)	361	2,951	6,200	6,200		.0%	.0%
Housing & Community Programs (01170)	651	470	-	-		#.0%	.0%
Street (10200)	1,696,123	1,351,943	1,484,489	1,593,801	109,312	7.4%	5.7%
Capital Improvement Projects (10205)	1,851,182	2,215,003	9,143,980	5,765,415	(3,378,565)	-36.9%	20.7%
Shop Maintenance (11200)	380,340	391,961	515,065	489,610	(25,455)	-4.9%	1.8%
Public Transit (12200)	314,995	294,830	435,166	295,522	(139,644)	-32.1%	1.1%
TDA Street Local Fund (13200)	1,211,532	1,166,874	1,166,874	1,024,157	(142,717)	-12.2%	3.7%
Lighting & Landscaping Maint (14200)	262,733	154,846	170,486	210,505	40,019	23.5%	.8%
Emergency Response (15200)	6,678	-	-	-		#.0%	.0%
Facilities Maintenance (16200)	194,961	207,208	292,547	213,768	(78,779)	-26.9%	.8%

Expenses by Org	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		
					Dollar Change	Percent Change	Pct of Total
Sewer Lift Station District (17300)	1,529	1,944	10,050	10,050		.0%	.0%
Gas Tax Fund (19300)	744,633	698,985	560,122	560,122		.0%	2.0%
Traffic Safety (20300)	45,040	18,411	43,500	43,500		.0%	.2%
Traffic Impact Fund (21300)	(1,017)	-	26,500	26,500		.0%	.1%
Wastewater (30400)	1,757,657	1,914,293	2,985,507	2,815,961	(169,546)	-5.7%	10.1%
Water (31400)	2,246,671	2,291,605	6,145,426	3,118,707	(3,026,719)	-49.3%	11.2%
Sanitation (32400)	2,302,533	2,359,993	3,205,204	2,785,116	(420,088)	-13.1%	10.0%
CNG Station (34400)	114,540	88,894	70,970	68,708	(2,262)	-3.2%	.2%
CDBG 91-93 (40500)	611	45,494	561	-	(561)	-100.0%	.0%
Supplemental Law Enforcement (41500)	100,000	94,775	224,000	100,000	(124,000)	-55.4%	.4%
Cal Home Grant (42500)	20,081	4,593	5,528	5,528		.0%	.0%
CHFA Grant (45500)	47,647	19	-	-		#.0%	.0%
2003 CDBG (46500)	9,077	48,332	12,421	9,112	(3,309)	-26.6%	.0%
2003 Cal Home Rehabilitation (49500)	24,019	2,918	684	684		.0%	.0%
2004 CDBG (50500)	8,846	8,615	9,048	1,538	(7,510)	-83.0%	.0%
2004 Cal-Home Grant (51500)	48,711	5,418	6,566	6,566		.0%	.0%
2005 Cal Home Grant (53500)	10,355	29,053	7,414	7,414		.0%	.0%
CDBG RLA (56500)	-	2,262	272,393	20,000	(252,393)	-92.7%	.1%
Cal-home Reuse (57500)	101,536	-	-	-		#.0%	.0%
2006 Calhome (58500)	4,403	47,731	2,342	2,342		.0%	.0%
2007 Home Grant (60500)	-	61,486	9,000	-	(9,000)	-100.0%	.0%
2009 CDBG 09STBG-6421 (63500)	8,953	63,536	8,897	1,513	(7,384)	-83.0%	.0%
08-EDEF-5879 CDBG Grant (65500)	3,857	3,867	3,867	3,209	(658)	-17.0%	.0%
2013 CDBG (69500)	-	67,280	973,245	864,695	(108,550)	-11.2%	3.1%
Successor Agency of Former RDA (83800)	367,289	497,655	610,375	610,375		.0%	2.2%
Successor Housing Fund (84800)	132	-	300	300		.0%	.0%
WPFA General Fund (90900)	23,795	21,324	40,000	38,000	(2,000)	-5.0%	.1%
<b>Total Expenses</b>	<b>\$19,934,655</b>	<b>\$20,300,402</b>	<b>\$35,400,954</b>	<b>\$27,853,132</b>	<b>(\$7,547,822)</b>	<b>-21.3%</b>	<b>100.0%</b>

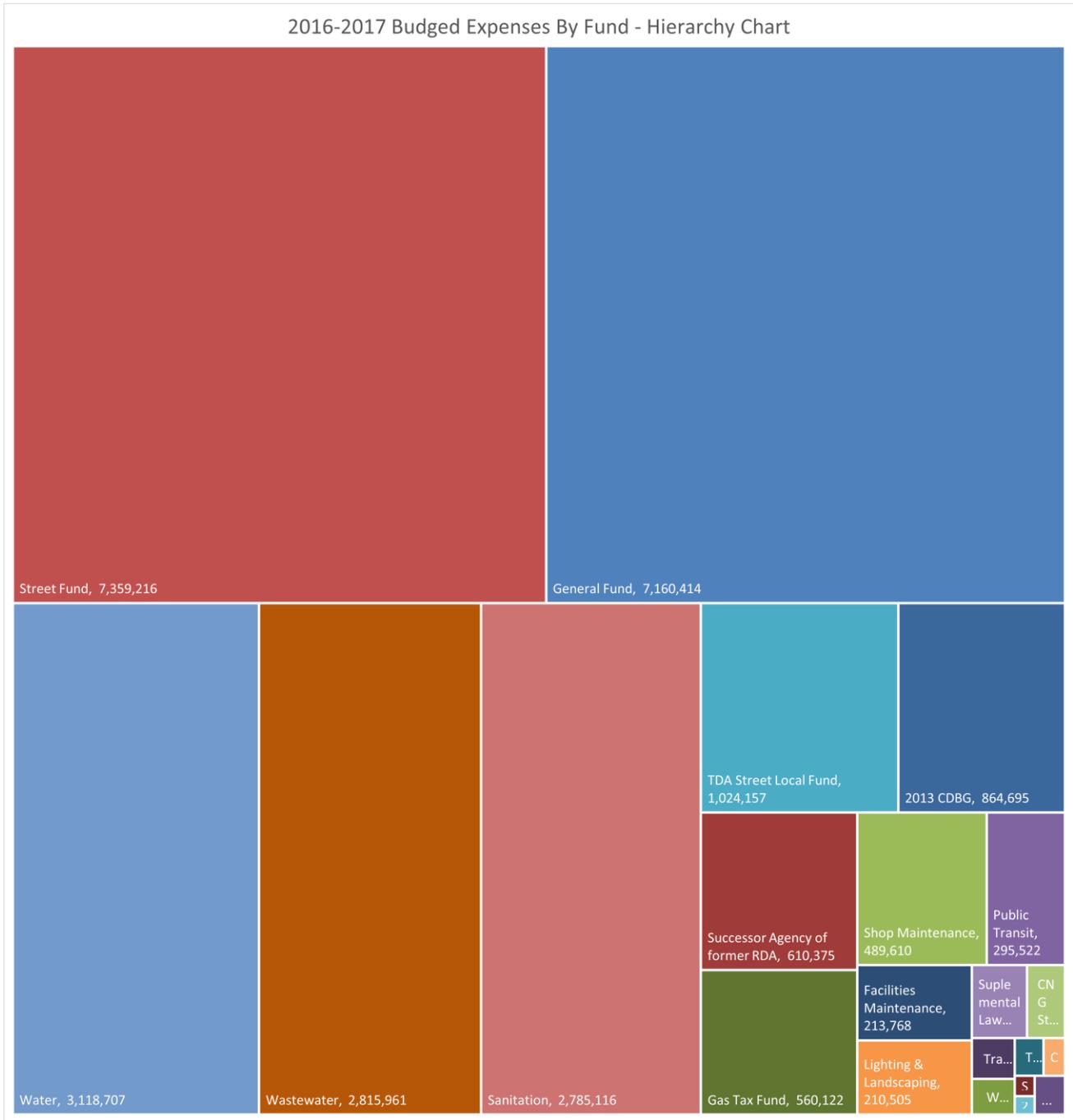
# City Wide Expenses By Fund & Category

Fund No	Fund Description	Personnel Services	Materials and Services	Capital Outlay	Special Payments	Debt Service	Transfers	Total
1	General Fund	5,689,418	935,912	125,000	197,011	-	213,073	7,160,414
10	Street Fund	820,075	257,150	5,980,415	184,891	-	116,685	7,359,216
11	Shop Maintenance	190,592	255,659	15,000	8,778	-	19,581	489,610
12	Public Transit	162,086	42,950	-	6,989	-	83,497	295,522
13	TDA Street Local Fund	-	-	-	-	-	1,024,157	1,024,157
14	Lighting & Landscaping	114,140	15,500	35,000	41,080	-	4,785	210,505
15	Emergency Response	-	-	-	-	-	-	-
16	Facilities Maintenance	126,598	10,749	-	66,574	-	9,847	213,768
17	Sewer Lift Station District	-	10,050	-	-	-	-	10,050
19	Gas Tax Fund	-	-	-	-	-	560,122	560,122
20	Traffic Safety	-	10,000	-	33,500	-	-	43,500
21	Traffic Impact Fund	-	-	-	-	-	26,500	26,500
30	Wastewater	630,366	501,380	557,500	198,705	391,228	536,782	2,815,961
31	Water	916,596	383,350	501,500	691,346	-	625,915	3,118,707
32	Sanitation	1,288,653	313,300	28,500	318,558	-	836,105	2,785,116
34	CNG Station	43	37,930	-	29,071	-	1,664	68,708
40	Community Development Block	-	-	-	-	-	-	-
41	Supplemental Law Enforcement	-	-	-	-	-	100,000	100,000
42	Cal Home Grant	-	-	-	-	-	5,528	5,528
45	CHFA Grant	-	-	-	-	-	-	-
46	2003 CDBG	-	-	-	-	-	9,112	9,112
49	2003 Cal Home Rehabilitation	-	-	-	-	-	684	684
50	2004 Community Dev. Block	-	-	-	-	-	1,538	1,538
51	2004 Cal Home	-	-	-	-	-	6,566	6,566
53	2005 Cal Home	-	-	-	-	-	7,414	7,414
56	CDBG RLA	-	20,000	-	-	-	-	20,000
57	CAL Home Reuse	-	-	-	-	-	-	-
58	2006 Cal Home	-	-	-	-	-	2,342	2,342
60	2007 Home Grant	-	-	-	-	-	-	-
63	2009 CDBG 09STBG-6421	-	-	-	-	-	1,513	1,513
65	08-EDEF-5879 CDBG Grant	-	-	-	-	-	3,209	3,209
69	2013 CDBG	-	105,229	-	759,466	-	-	864,695
83	Successor Agency of former RDA	-	-	-	-	360,375	250,000	610,375
84	Successor Housing Fund	-	-	-	300	-	-	300
90	WPFA General Fund	35,000	3,000	-	-	-	-	38,000
<b>Grand Total</b>		<b>9,973,567</b>	<b>2,902,159</b>	<b>7,242,915</b>	<b>2,536,269</b>	<b>751,603</b>	<b>4,446,619</b>	<b>27,853,132</b>

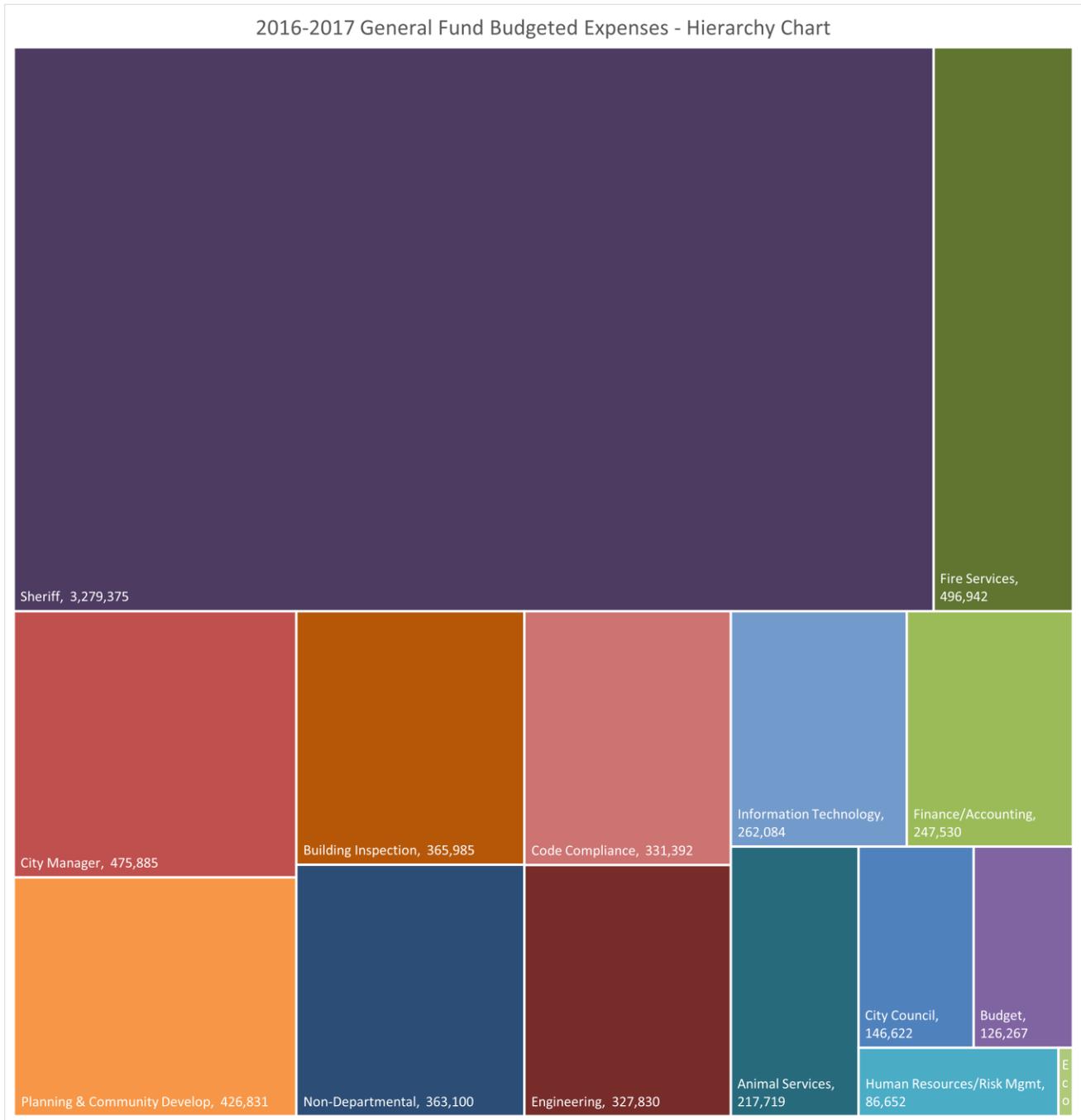
# City Wide Expenses By Org & Category

Org No	Org Description	Personnel Services	Materials and Services	Capital Outlay	Special Payments	Debt Service	Transfers	Total
01105	City Council	93,315	39,800	-	-	-	13,507	146,622
01110	City Manager	398,582	36,650	-	17,200	-	23,453	475,885
01115	Finance/Accounting	190,554	43,700	-	3,519	-	9,757	247,530
01117	Budget	90,871	27,200	-	2,222	-	5,974	126,267
01120	Human Resources/Risk Mgmt	46,229	18,450	-	15,852	-	6,121	86,652
01125	Planning & Community Develop	258,571	134,800	-	6,482	-	26,978	426,831
01130	Non-Departmental	-	295,500	-	37,600	-	30,000	363,100
01135	Engineering	135,165	40,850	100,000	33,519	-	18,296	327,830
01137	Fire Services	496,942	-	-	-	-	-	496,942
01140	Sheriff	3,239,095	20,700	-	-	-	19,580	3,279,375
01145	Animal Services	136,072	33,550	25,000	3,704	-	19,393	217,719
01150	Building Inspection	314,941	22,450	-	7,038	-	21,556	365,985
01155	Information Technology	-	202,962	-	55,000	-	4,122	262,084
01160	Code Compliance	289,081	13,100	-	14,875	-	14,336	331,392
01165	Economic Development	-	6,200	-	-	-	-	6,200
01170	Housing & Community Programs	-	-	-	-	-	-	-
10200	Street	820,075	257,150	215,000	184,891	-	116,685	1,593,801
10205	Capital Improvement Projects	-	-	5,765,415	-	-	-	5,765,415
11200	Shop Maintenance	190,592	255,659	15,000	8,778	-	19,581	489,610
12200	Public Transit	162,086	42,950	-	6,989	-	83,497	295,522
13200	TDA Street Local Fund	-	-	-	-	-	1,024,157	1,024,157
14200	Lighting & Landscaping Maint	114,140	15,500	35,000	41,080	-	4,785	210,505
15200	Emergency Response	-	-	-	-	-	-	-
16200	Facilities Maintenance	126,598	10,749	-	66,574	-	9,847	213,768
17300	Sewer Lift Station District	-	10,050	-	-	-	-	10,050
19300	Gas Tax Fund	-	-	-	-	-	560,122	560,122
20300	Traffic Safety	-	10,000	-	33,500	-	-	43,500
21300	Traffic Impact Fund	-	-	-	-	-	26,500	26,500
30400	Wastewater	630,366	501,380	557,500	198,705	391,228	536,782	2,815,961
31400	Water	916,596	383,350	501,500	691,346	-	625,915	3,118,707
32400	Sanitation	1,288,653	313,300	28,500	318,558	-	836,105	2,785,116
34400	CNG Station	43	37,930	-	29,071	-	1,664	68,708
40500	CDBG 91-93	-	-	-	-	-	-	-
41500	Supplemental Law Enforcement	-	-	-	-	-	100,000	100,000
42500	Cal Home Grant	-	-	-	-	-	5,528	5,528
45500	CHFA Grant	-	-	-	-	-	-	-
46500	2003 CDBG	-	-	-	-	-	9,112	9,112
49500	2003 Cal Home Rehabilitation	-	-	-	-	-	684	684
50500	2004 CDBG	-	-	-	-	-	1,538	1,538
51500	2004 Cal-Home Grant	-	-	-	-	-	6,566	6,566
53500	2005 Cal Home Grant	-	-	-	-	-	7,414	7,414
56500	CDBG RLA	-	20,000	-	-	-	-	20,000
57500	Cal-home Reuse	-	-	-	-	-	-	-
58500	2006 Calhome	-	-	-	-	-	2,342	2,342
60500	2007 Home Grant	-	-	-	-	-	-	-
63500	2009 CDBG 09STBG-6421	-	-	-	-	-	1,513	1,513
65500	08-EDEF-5879 CDBG Grant	-	-	-	-	-	3,209	3,209
69500	2013 CDBG	-	105,229	-	759,466	-	-	864,695
83800	Successor Agency of Former RDA	-	-	-	-	360,375	250,000	610,375
84800	Successor Housing Fund	-	-	-	300	-	-	300
90900	WPPA General Fund	35,000	3,000	-	-	-	-	38,000
<b>Grand Total</b>		<b>9,973,567</b>	<b>2,902,159</b>	<b>7,242,915</b>	<b>2,536,269</b>	<b>751,603</b>	<b>4,446,619</b>	<b>27,853,132</b>

# City Wide Expenses by Fund - Hierarchy Chart



# General Fund Expenses - Hierarchy Chart



## GENERAL FUND RESERVE FORECAST FISCAL YEAR 2016-2017

### 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	\$ 7,194,122		15%	\$ 1,079,118	
General Fund Operating Expenses	\$ 7,160,414	2 months		\$ 1,193,402	<i>Minimum Target</i>
Estimated Ending Unreserved Undesignated Fund Balance at June 30, 2016				\$ 2,786,529	
Plus Rainy Day Reserve Fund Balance				\$ -	
<b>Total Ending Fund Balance &amp; Reserve</b>				\$ 2,786,529	233%
Surplus/(Short) From Target				\$ 1,593,127	

# Transfers Summary

ORG #	ORG DESCRIPTION	TRANSFER IN	TRANSFER OUT
01100	General Fund Revenue	1,717,712	
01105	City Council		13,507
01110	City Manager		23,453
01115	Finance/Accounting	3,051	9,757
01117	Budget		5,974
01120	Human Resources/Risk Mgmt		6,121
01125	Planning & Community Develop	-	26,978
01130	Non-Departmental		30,000
01135	Engineering	-	18,296
01140	Sheriff	100,000	19,580
01145	Animal Services		19,393
01150	Building Inspection		21,556
01155	IT	257,962	4,122
01160	Code Compliance		14,336
01165	Economic Development		-
10200	Street	1,584,279	116,685
10205	CIP	26,500	-
11200	SHOP	478,492	19,581
12200	Public Transit		83,497
13200	TDA Street Local Fund		1,024,157
14200	Lighting & Landscaping Maint		4,785
16200	Facilities Maintenance	213,768	9,847
19300	Gas Tax Fund		560,122
21300	Traffic Impact Fund		26,500
30400	Wastewater		536,782
31400	Water		625,915
32400	Sanitation	-	836,105
34400	CNG Station	30,000	1,664
40500	CDBG 91-93		-
41500	Supplemental Law Enforcement		100,000
42500	Cal Home Grant		5,528
45500	CHFA Grant		-
46500	2003 CDBG		9,112
49500	2003 Cal Home Rehabilitation		684
50500	2004 CDBG		1,538
51500	2004 Cal-Home Grant		6,566
53500	2005 Cal Home Grant		7,414
56500	CDBG RLA	12,321	-
57500	Cal-home Reuse	22,534	
58500	2006 Calhome		2,342
60500	2007 Home Grant		-
63500	2009 CDBG 09STBG-6421		1,513
65500	08-EDEF-5879 CDBG Grant		3,209
83800	Successor Agency of Former RDA		250,000
84800	Successor Housing Fund	-	
<b>Grand Total</b>		<b>4,446,619</b>	<b>4,446,619</b>

# Salary Distribution Recap by Service Area

POSITION	GRADE	2014	2015	2016	2017	MIN SALARY	MAX SALARY
ACCOUNTANT (ACT)	35				1.00	44,889	57,291
ACCOUNTING ASST. I (ACTI)	23	3.70	3.75	2.00	2.00	33,378	42,599
ACCOUNTING ASST. II (ACII)	26	1.00	1.60	1.00	1.00	35,944	45,875
ACCOUNTING MANAGER (ACMG)	09	0.60		0.60	0.60	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.60				
ADMINISTRATIVE ASSISTANT I (ADAS)	29	0.50	0.50	2.80	2.80	38,708	49,403
AUTOCAD TECHNICIAN (ACAD)	38	1.00	1.00	1.00	1.00	48,341	61,697
CHIEF BUILDING INSPECTOR (BUIN)	09	1.00	1.00	1.00	1.00	68,273	87,390
CLERK (CHCL)	23			0.45	0.45	33,378	42,599
CODE COMPLIANCE OFFICER (CODE)	40		0.75		0.65	50,788	64,820
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	1.00	1.00	1.00	1.00		
FINANCE DIRECTOR (FNDR)	CONTRACT	0.15	0.15	0.15	0.35		
GRANT ADMINISTRATOR (GRAN)	47	0.80	1.00	0.80	0.80	60,371	77,051
OPER. IN TRAINING (OPTR)	35	3.00	2.00				
PAYROLL SPECIALIST (APPR)	28	1.00	1.00	1.40	1.40	37,764	48,197
PLANNING ASSISTANT (PNAT)	41	1.00	1.00	1.00	1.00	52,058	66,441
PLANNING DIR (PLDR)	CONTRACT	0.90	0.90	0.90	0.90		
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.80	0.80	0.78	0.88		
SANITATION SUPERVISOR (RFSP)	37	1.00	1.00	1.00	1.00	47,162	60,192
SANITATION WORKER I (MWOI)	29	4.00	4.00	5.00	5.00	38,708	49,403
SANITATION WORKER II (MWII)	31	5.00	5.00	3.00	5.00	40,668	51,903
SENIOR PLANNER (SNPL)	06	0.50	0.50	0.50	0.50	63,403	81,171
STREET MAINT. TECHNICIAN I (ST01)	26	6.00	6.00	6.00	5.00	35,944	45,875
STREET MAINT. TECHNICIAN II (STII)	28	2.00	2.00	3.00	4.00	37,764	48,197
STREET SWEEPER (STSW)	27	1.00	1.00	1.00	1.00	36,843	47,022
STREETS SUPERVISOR (STSP)	50	1.00	1.00	1.00	1.00	65,013	82,976
UTILITY TECHNICIAN (UTTC)	23			1.00	1.00	35,944	45,875
WASTE WATER OPERATOR I (WWT1)	30	3.00	2.00	0.00	2.00	39,676	50,638
WASTE WATER OPERATOR II (WWT2)	34		1.00	2.00	1.00	43,795	55,895
WASTE WATER OPERATOR III (WWT3)	38			1.00	1.00	48,341	61,697
WASTE WATER SUPERVISOR (WTSP)	09	1.00	1.00	1.00	1.00	68,273	87,390
WATER OPERATOR II (UPII)	34			1.00	2.00	43,795	55,895
WATER OPERATOR III (UP03)	38	1.00	1.00	2.00	2.00	48,341	61,697
WATER SUPERINTENDENT (UTSP)	09	1.00	1.00	1.00	1.00	68,273	87,390
WATER SUPERVISOR (UPSP)	50			1.00	1.00	65,013	82,976
<b>COMMUNITY DEVELOPMENT</b>		<b>42.95</b>	<b>43.55</b>	<b>45.38</b>	<b>51.33</b>		
ANIMAL CONTROL OFFICER (ANOP)	25	1.00	1.00	2.00	2.00	35,068	44,756
TRANSIT BUS DRIVER (TRDR)	25	2.00	2.00	2.00	2.00	35,068	44,756
<b>COMMUNITY SERVICE</b>		<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>		
CODE COMPLIANCE OFFICER (CODE)	40	1.00	1.25	2.50	2.35	50,788	64,820
PLANNING DIR (PLDR)	CONTRACT	0.10	0.10	0.10	0.10		
<b>PUBLIC SAFETY</b>		<b>1.10</b>	<b>1.35</b>	<b>2.60</b>	<b>2.45</b>		
ACCOUNTING ASST. I (ACTI)	23	0.30	1.25				
ACCOUNTING ASST. II (ACII)	26		0.40				
ACCOUNTING MANAGER (ACMG)	09	0.40		0.40	0.40	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.40				

<b>POSITION</b>	<b>GRADE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>MIN SALARY</b>	<b>MAX SALARY</b>
ADMINISTRATIVE ASSISTANT I (ADAS)	29			0.20	0.20	38,708	49,403
CITY MANAGER (CTYM)	CONTRACT	1.00	1.00	1.00	1.00		
CLERK (CHCL)	23			0.55	0.55	33,378	42,599
EXECUTIVE ASSISTANT (EXSC)	33	1.05	1.00	1.00	1.00	42,726	54,531
FACILITIES MAINT. TECH (FMTK)	29	1.00	1.00	1.00	1.00	38,708	49,403
FINANCE DIRECTOR (FNDR)	CONTRACT	0.85	0.85	0.85	0.65		
GRANT ADMINISTRATOR (GRAN)	47	0.20		0.20	0.20	60,371	77,051
MECHANIC I (MCI)	26	1.00	1.00	1.00	1.00	35,944	45,875
PAYROLL SPECIALIST (APPR)	28			0.60	0.60	37,764	48,197
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.10	0.10	0.22	0.12		
SHOP SUPERVISOR (SHSP)	32	1.00	1.00	1.00	1.00	41,684	53,201
<b>SUPPORT SERVICES</b>		<b>6.90</b>	<b>8.00</b>	<b>8.02</b>	<b>7.72</b>		
<b>GRAND TOTAL</b>		<b>53.95</b>	<b>55.90</b>	<b>60.00</b>	<b>65.50</b>		

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# 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).

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## 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."<sup>44</sup> The tax is most commonly based on gross receipts or levied at a flat rate, but is sometimes based on the quantity

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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.<sup>49</sup> 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**

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**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.<sup>22</sup> 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.

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**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](http://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

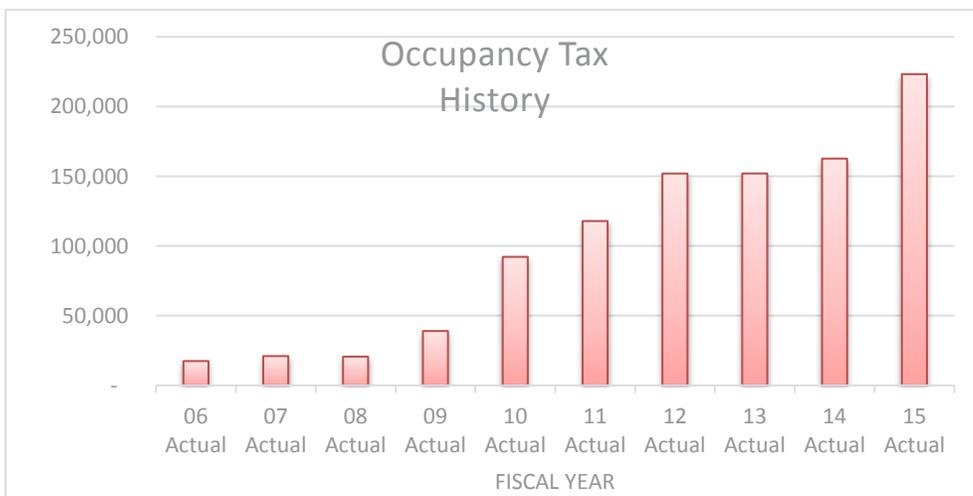
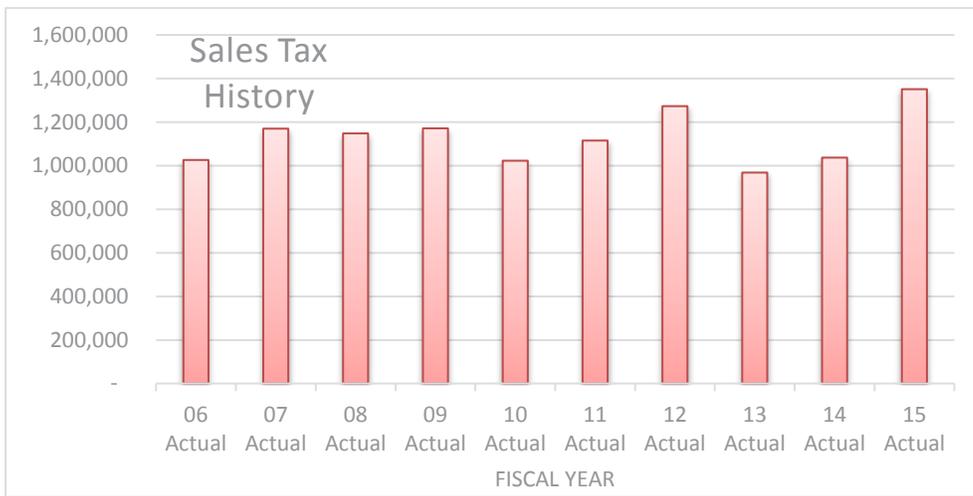
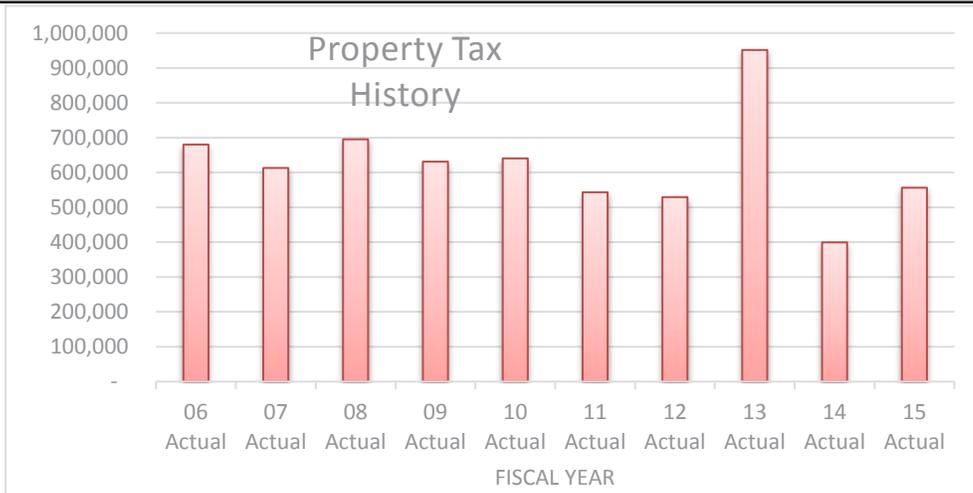
In addition to the VLF, the state imposes a variety of regulatory fees to support various state programs and services including state highways, the DMV, air quality and the California Highway Patrol. In fact, less than one third of the fees and taxes paid with annual vehicle registration are allocated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

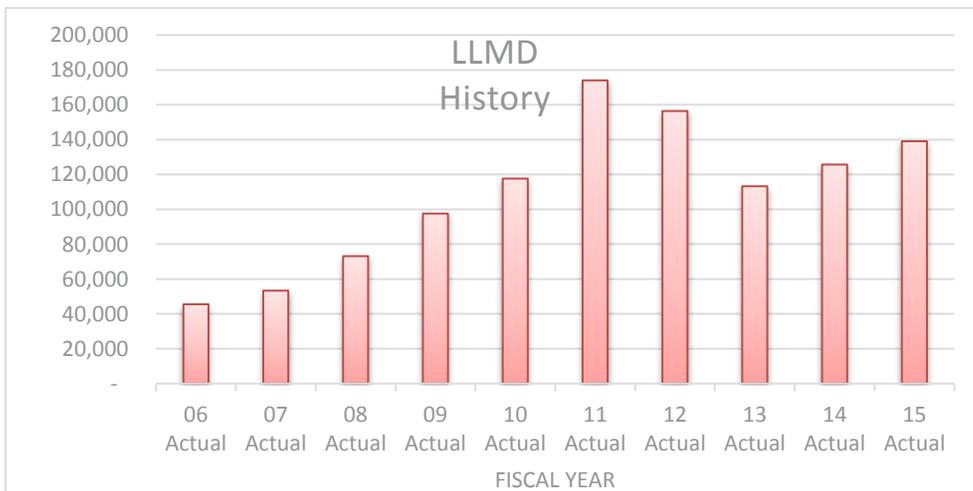
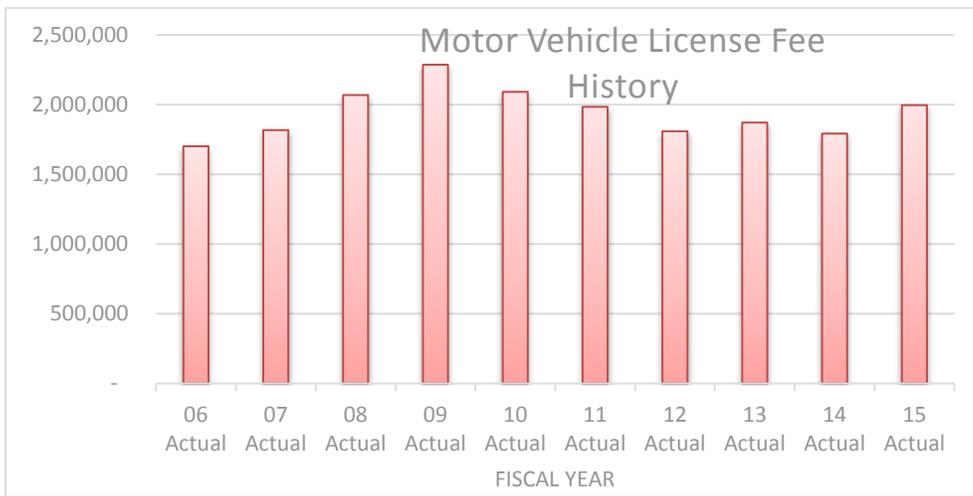
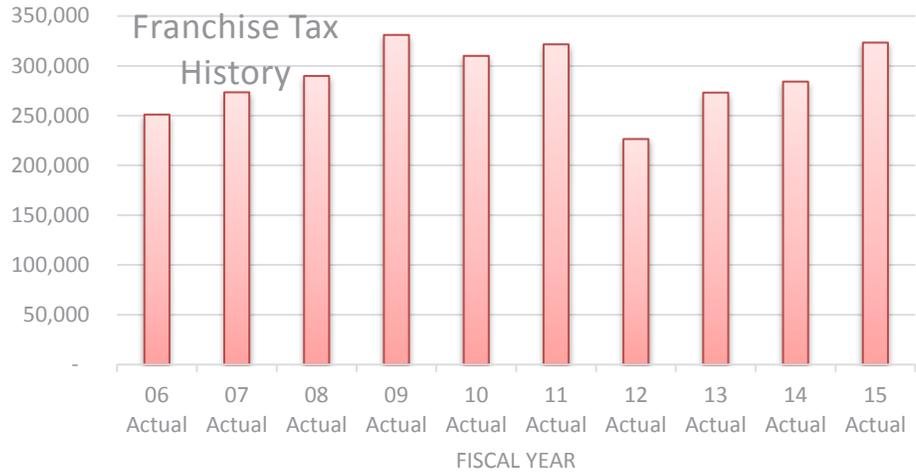
### Constitutional Protection

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.

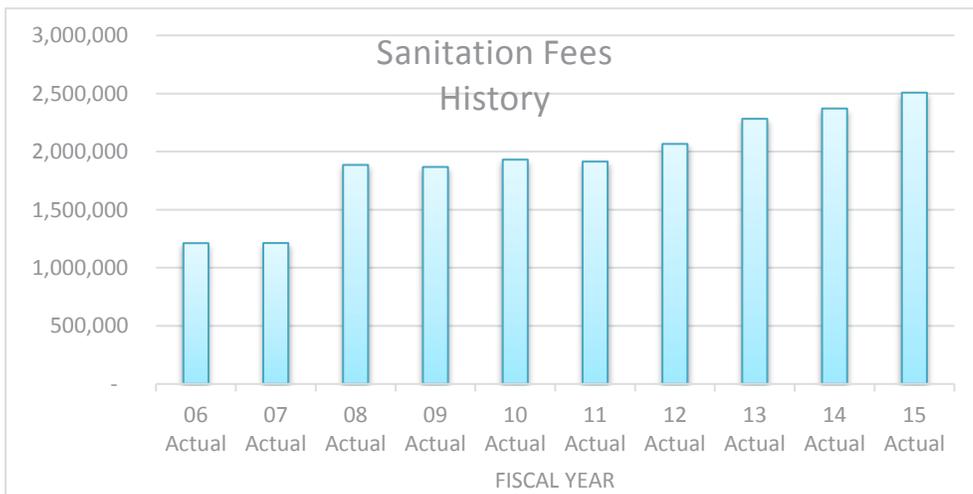
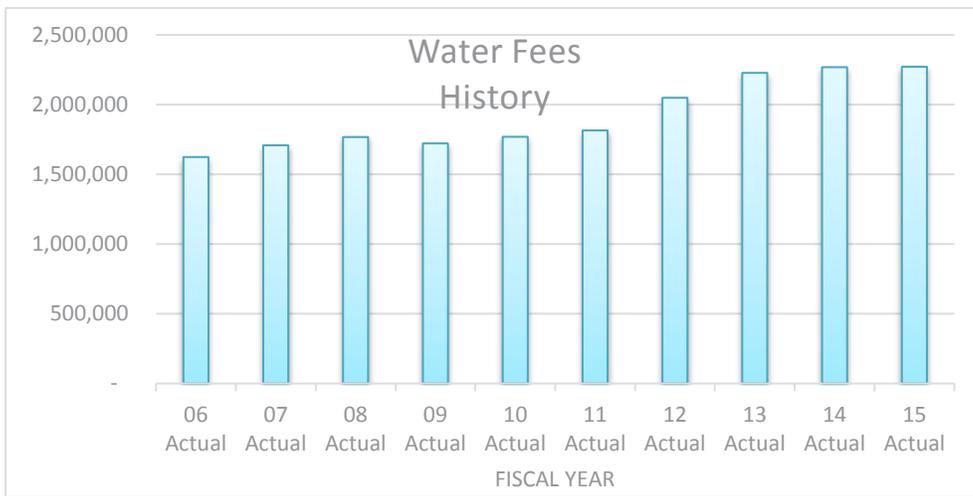


# Historical Trends of Governmental Revenues





# Historical Trends of Enterprise Revenues



# Revenues Excluding Transfers

Budget by Fund	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
General Fund (1)	4,540,354	5,204,025	4,726,122	5,115,397	389,275	8.2%	41.5%
Street Fund (10)	1,197,151	1,561,461	7,090,585	5,421,918	(1,668,667)	-23.5%	44.0%
TDA Street Local Fund (13)	1,160,819	1,166,874	1,166,874	1,024,157	(142,717)	-12.2%	8.3%
Lighting & Landscaping (14)	126,185	139,654	116,200	126,200	10,000	8.6%	1.0%
Emergency Response (15)	12,468	-	-	-	-	#.0%	.0%
Sewer Lift Station District (17)	10,045	10,155	9,700	9,700	-	.0%	.1%
Gas Tax Fund (19)	744,634	698,985	560,122	560,122	-	.0%	4.5%
Traffic Safety (20)	24,023	20,719	27,500	27,500	-	.0%	.2%
Traffic Impact Fund (21)	57,471	585,029	26,500	26,500	-	.0%	.2%
<b>Total Governmental Funds</b>	<b>\$7,873,150</b>	<b>\$9,386,902</b>	<b>\$13,723,603</b>	<b>\$12,311,494</b>	<b>(\$1,412,109)</b>	<b>-10.3%</b>	<b>100.0%</b>
Shop Maintenance (11)	238	361	-	-	-	#.0%	NaN
<b>Total Internal Service Funds</b>	<b>\$238</b>	<b>\$361</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#Error</b>	<b>NaN</b>
Public Transit (12)	297,727	236,964	425,601	493,667	68,066	16.0%	5.7%
Wastewater (30)	2,583,758	2,528,975	2,469,386	2,470,090	704	.0%	28.6%
Water (31)	10,588,536	2,650,737	2,804,095	2,785,000	(19,095)	-.7%	32.3%
Sanitation (32)	2,648,558	2,786,234	3,265,567	2,828,200	(437,367)	-13.4%	32.8%
CNG Station (34)	69,015	48,301	55,000	55,000	-	.0%	.6%
<b>Total Enterprise Funds</b>	<b>\$16,187,594</b>	<b>\$8,251,211</b>	<b>\$9,019,649</b>	<b>\$8,631,957</b>	<b>(\$387,692)</b>	<b>-4.3%</b>	<b>100.0%</b>
Community Development Block (40)	611	45,494	5,561	5,561	-	.0%	.4%
Supplemental Law Enforcement (41)	100,000	106,230	224,000	224,000	-	.0%	16.2%
Cal Home Grant (42)	19,908	4,594	5,528	5,528	-	.0%	.4%
CHFA Grant (45)	12,694	2,341	-	-	-	#.0%	.0%
2003 CDBG (46)	9,078	48,331	12,421	12,421	-	.0%	.9%
2003 Cal Home Rehabilitation (49)	24,011	2,918	3,224	3,224	-	.0%	.2%
2004 Community Dev. Block (50)	8,845	8,615	10,248	10,248	-	.0%	.7%
2004 Cal Home (51)	48,711	5,418	7,766	7,766	-	.0%	.6%
2005 Cal Home (53)	10,355	29,003	7,414	7,414	-	.0%	.5%
CDBG RLA (56)	12,668	13,578	21,077	21,077	-	.0%	1.5%
CAL Home Reuse (57)	3,255	3,200	4,320	4,320	-	.0%	.3%
2006 Cal Home (58)	4,417	47,732	3,542	3,542	-	.0%	.3%
2007 Home Grant (60)	-	61,486	92,150	92,150	-	.0%	6.7%
2009 CDBG 09STBG-6421 (63)	8,953	62,311	8,897	8,897	-	.0%	.6%
08-EDEF-5879 CDBG Grant (65)	3,856	3,866	3,867	3,867	-	.0%	.3%
2010 CDBG (66)	308,300	-	-	-	-	#.0%	.0%
2010 Cal Home (67)	200	-	-	-	-	#.0%	.0%
2013 CDBG (69)	-	-	973,245	973,245	-	.0%	70.4%
<b>Total Grants</b>	<b>\$575,862</b>	<b>\$445,117</b>	<b>\$1,383,260</b>	<b>\$1,383,260</b>	<b>\$0</b>	<b>.0%</b>	<b>100.0%</b>
Successor Agency of former RDA (83)	846,288	155,900	610,375	610,375	-	.0%	93.6%
Successor Housing Fund (84)	1,824	1,823	1,825	1,825	-	.0%	.3%
WPFA General Fund (90)	38,405	39,426	346	40,000	39,654	11460.7%	6.1%
<b>Total Fiduciary</b>	<b>\$886,517</b>	<b>\$197,149</b>	<b>\$612,546</b>	<b>\$652,200</b>	<b>\$39,654</b>	<b>6.5%</b>	<b>100.0%</b>
<b>Total Current Revenue</b>	<b>\$25,523,361</b>	<b>\$18,280,740</b>	<b>\$24,739,058</b>	<b>\$22,978,911</b>	<b>(\$1,760,147)</b>	<b>-7.1%</b>	<b>100.0%</b>

Budget by Category	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Taxes	6,676,683	6,722,483	6,510,609	6,672,421	161,812	2.5%	29.0%
Licenses and Permits	237,814	243,712	257,419	211,683	(45,736)	-17.8%	.9%
Interest	88,069	100,374	51,333	51,333	-	.0%	.2%
Charges for Services	7,853,732	8,072,585	8,228,176	8,524,448	296,272	3.6%	37.1%
Miscellaneous	8,096,111	92,160	1,187,900	48,900	(1,139,000)	-95.9%	.2%
Rental Income	97,795	98,379	97,990	97,990	-	.0%	.4%
Fines and Forfeiture	82,338	77,028	72,400	114,585	42,185	58.3%	.5%
Grants and Donations	1,532,037	1,704,649	7,745,231	6,638,551	(1,106,680)	-14.3%	28.9%
Intergovernmental	434,323	106,299	224,000	224,000	-	.0%	1.0%
Franchise Fees	65,024	594,165	34,000	35,000	1,000	2.9%	.2%
Systems Development	359,435	468,906	330,000	360,000	30,000	9.1%	1.6%
<b>Total Current Revenue</b>	<b>\$25,523,361</b>	<b>\$18,280,740</b>	<b>\$24,739,058</b>	<b>\$22,978,911</b>	<b>(\$1,760,147)</b>	<b>-7.1%</b>	<b>100.0%</b>

Budget by Category/Object	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
30010 Property Taxes	376,972	526,621	610,000	542,419	(67,581)	-11.1%	8.1%

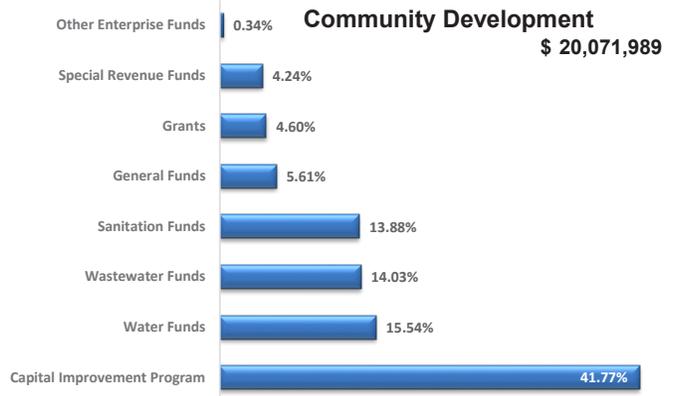
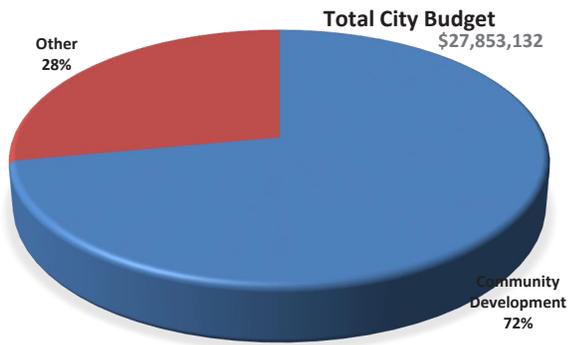
Budget by Category/Object	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		
					Dollar Change	Percent Change	Pct of Total
30060 Occupancy Tax	162,684	223,262	165,622	180,443	14,821	8.9%	2.7%
30070 Franchise Tax	284,147	323,331	290,000	313,324	23,324	8.0%	4.7%
30120 Motor Vehicle License Fee	1,792,520	1,996,370	1,836,016	1,892,228	56,212	3.1%	28.4%
30475 Policing Tax #05-01fund-20668	62,091	48,008	35,000	48,968	13,968	39.9%	.7%
30476 Policing Tax #06-01 Fund-20771	51,709	53,711	51,000	54,785	3,785	7.4%	.8%
30710 Gas Tax 2105	169,466	155,064	149,452	149,452		.0%	2.2%
30720 Gas Tax 2106	47,571	55,446	81,852	81,852		.0%	1.2%
30730 Gas Tax 2107	180,318	199,684	204,329	204,329		.0%	3.1%
30740 Gas Tax 2107.5	6,000	12,000	6,000	6,000		.0%	.1%
30765 Gas Tax 2103	341,279	276,791	118,489	118,489		.0%	1.8%
30910 State Allocation	1,160,819	1,166,874	1,166,874	1,024,157	(142,717)	-12.2%	15.3%
30920 Tax Increment (20654)	846,288	155,900	610,375	610,375		.0%	9.1%
31010 LLMD # 1 (20653)	27,286	26,350	26,500	26,500		.0%	.4%
31020 LLMD 01-01 (20666)	11,549	11,521	11,500	11,500		.0%	.2%
31030 LLMD 01-02 (20667)	30,906	31,262	31,900	31,900		.0%	.5%
31040 LLMD 06-01	55,949	69,929	46,000	56,000	10,000	21.7%	.8%
31050 Sewer Lift Dist 08-01 (20673)	9,791	9,827	9,700	9,700		.0%	.1%
<b>Total Taxes</b>	<b>\$6,676,683</b>	<b>\$6,722,483</b>	<b>\$6,510,609</b>	<b>\$6,672,421</b>	<b>\$161,812</b>	<b>2.5%</b>	<b>100.0%</b>
30080 Business License	91,702	99,527	120,419	92,754	(27,665)	-23.0%	43.8%
30310 Encroachment Permits	1,105	1,910	2,000	2,701	701	35.1%	1.3%
30520 Animal License	2,770	2,490	3,500	3,176	(324)	-9.3%	1.5%
30630 Building Permits	140,769	130,093	130,000	111,552	(18,448)	-14.2%	52.7%
30745 Oversize Load Permits	1,468	9,692	1,500	1,500		.0%	.7%
<b>Total Licenses and Permits</b>	<b>\$237,814</b>	<b>\$243,712</b>	<b>\$257,419</b>	<b>\$211,683</b>	<b>(\$45,736)</b>	<b>-17.8%</b>	<b>100.0%</b>
30430 Court Fines	6,536	6,196	5,000	9,391	4,391	87.8%	8.2%
30440 DUI Fees	7,042	12,410	5,000	5,712	712	14.2%	5.0%
30450 Parking Citation	12,135	13,041	10,000	18,998	8,998	90.0%	16.6%
30480 Code Violations Revenue	23,385	24,776	20,000	52,484	32,484	162.4%	45.8%
30485 Weed Abatement Revenue	9,142	-	5,000	500	(4,500)	-90.0%	.4%
30535 Animal Citations	500	350	400	500	100	25.0%	.4%
31110 Vehicle Fines Traffic Safety	23,598	20,255	27,000	27,000		.0%	23.6%
<b>Total Fines and Forfeiture</b>	<b>\$82,338</b>	<b>\$77,028</b>	<b>\$72,400</b>	<b>\$114,585</b>	<b>\$42,185</b>	<b>58.3%</b>	<b>100.0%</b>
300105 Loan Paymentt Late Fees	125	53	-	-		#.0%	.0%
30100 Refunds/Mandates	10,367	66,553	27,000	35,297	8,297	30.7%	.4%
30140 Landfill Admin Fees	7,950	8,885	8,000	8,000		.0%	.1%
30210 Planning Fees	63,342	28,010	25,000	25,000		.0%	.3%
30215 General Plan Maint. Fee	4,634	5,742	8,000	8,000		.0%	.1%
30216 Planning Imaging Fee	5	-	50	50		.0%	.0%
30219 File Maint. Fees	-	-	50	50		.0%	.0%
30220 Plan Review	30,179	19,621	20,000	20,000		.0%	.2%
30221 Training & Education Fee	3,700	10,240	4,500	4,500		.0%	.1%
30320 Engineering Final Map Fees	-	-	6,000	6,000		.0%	.1%
30330 Grading Plan Check Fee	1,000	2,500	10,000	10,000		.0%	.1%
30340 Engineering Improve Plan Check	1,513	14,475	16,000	16,000		.0%	.2%
30350 PW Improve Inspection	5,355	-	60,000	60,000		.0%	.7%
30365 Parcel Maps & PM Waivers Lla	-	-	-	-		#.0%	.0%
30375 Project Engineering Prelim	-	-	20,000	20,000		.0%	.2%
30376 Const. Mgmt Projects	-	-	40,000	40,000		.0%	.5%
30410 Stored Vehicles	11,500	9,555	12,000	12,000		.0%	.1%
30420 Fingerprinting Fees	1,188	168	1,300	1,300		.0%	.0%
30470 Public Safety	7,959	8,986	7,500	7,500		.0%	.1%
30510 Feline Disposal	-	-	50	50		.0%	.0%
30530 Animal Shelter	6,716	18,465	6,500	6,500		.0%	.1%
30540 Animal Shots	750	315	700	700		.0%	.0%
30610 School Fee Admin	4,674	-	4,500	4,500		.0%	.1%
30620 Home Rehab Inspect Fees	-	-	35,000	35,000		.0%	.4%
30640 Administration Fee	38,951	43,508	5,019	44,673	39,654	790.1%	.5%
30760 State Hwy Sweeping	4,193	4,276	4,200	4,200		.0%	.0%
30770 Storm Drain	-	-	11,000	11,000		.0%	.1%
30810 STAF Funds	131,447	81,186	146,700	218,779	72,079	49.1%	2.6%
30820 Dial A Ride Fare Box	26,333	24,261	21,500	21,500		.0%	.3%
31320 Enterprise Revenue	7,000,088	7,010,317	7,011,958	7,156,000	144,042	2.1%	83.9%
31321 Construction Water Sales	28,761	32,291	20,000	12,000	(8,000)	-40.0%	.1%
31322 Roll-Off Revenue	611	-	-	-		#.0%	.0%
31325 Zone OF Benefit	3,038	11,534	22,000	19,000	(3,000)	-13.6%	.2%
31328 Meter Service Modification	-	-	-	-		#.0%	.0%
31420 Water Penalty	28,384	36,118	85,000	35,000	(50,000)	-58.8%	.4%
31430 Reserve Revenue Use-Well	-	-	175,000	175,000		.0%	2.1%
31520 Landfill Disposal Fee	246,703	239,652	243,000	240,000	(3,000)	-1.2%	2.8%
31540 Refuse Container Reimburse	7,341	9,807	10,000	8,000	(2,000)	-20.0%	.1%
332101 Consultant Reimbursement	-	-	-	100,000	100,000	#.0%	1.2%
332251 Calhome Reuse Loan Servicing	4,786	136	673	673		.0%	.0%

Budget by Category/Object	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
332252 05cal Home Loan Servicing	545	1,538	346	346		.0%	.0%
332253 06calhome Loan Servicing	248	2,512	123	123		.0%	.0%
332254 Begin Loan Servicing	-	285	300	300		.0%	.0%
332255 03Cal Home Loan Servicing	-	151	250	250		.0%	.0%
332256 00Cal Home Loan Servicing	-	242	-	-		#.0%	.0%
33230 Loan Payments	137,317	309,781	158,957	157,157	(1,800)	-1.1%	1.8%
332501 CDBG RLA Gen. Admin	5,221	-	-	-		#.0%	.0%
332620 11 Ptec 7643 Act. Delivery	27,652	-	-	-		#.0%	.0%
332621 11 Ptec 7643 Gen. Admin	1,156	-	-	-		#.0%	.0%
332622 11 Dri 7735 Act Delivery	-	71,422	-	-		#.0%	.0%
<b>Total Charges for Services</b>	<b>\$7,853,732</b>	<b>\$8,072,585</b>	<b>\$8,228,176</b>	<b>\$8,524,448</b>	<b>\$296,272</b>	<b>3.6%</b>	<b>100.0%</b>
30090 Interest Earned	58,090	69,565	25,800	25,800		.0%	50.3%
30095 Loan Payment Interest	30,259	29,870	25,533	25,533		.0%	49.7%
30975 Interest Income	(280)	939	-	-		#.0%	.0%
<b>Total Interest</b>	<b>\$88,069</b>	<b>\$100,374</b>	<b>\$51,333</b>	<b>\$51,333</b>	<b>\$0</b>	<b>.0%</b>	<b>100.0%</b>
31530 Impact Fees	65,024	594,165	34,000	35,000	1,000	2.9%	100.0%
<b>Total Franchise Fees</b>	<b>\$65,024</b>	<b>\$594,165</b>	<b>\$34,000</b>	<b>\$35,000</b>	<b>\$1,000</b>	<b>2.9%</b>	<b>100.0%</b>
30370 Grant Revenue	864,351	1,177,571	5,852,585	5,331,918	(520,667)	-8.9%	80.3%
30550 Grant	(12,473)	349,411	622,000	50,000	(572,000)	-92.0%	.8%
30850 DAR Sec 5311	98,201	101,408	84,805	80,792	(4,013)	-4.7%	1.2%
33210 Grant Fund	581,958	76,259	1,185,841	1,175,841	(10,000)	-.8%	17.7%
<b>Total Grants and Donations</b>	<b>\$1,532,037</b>	<b>\$1,704,649</b>	<b>\$7,745,231</b>	<b>\$6,638,551</b>	<b>(\$1,106,680)</b>	<b>-14.3%</b>	<b>100.0%</b>
30551 Ar09fp02 / Arra1510021-003	-	69	-	-		#.0%	.0%
320097 HSIP-7th Ped.Imp (Brdwy-Palm)	174,134	-	-	-		#.0%	.0%
320111 Hwy43 Landscape Phase I	(5,398)	-	-	-		#.0%	.0%
320116 Tract 6473 Offsite Imp.	165,587	-	-	-		#.0%	.0%
33110 COPS	100,000	106,230	224,000	224,000		.0%	100.0%
<b>Total Intergovernmental</b>	<b>\$434,323</b>	<b>\$106,299</b>	<b>\$224,000</b>	<b>\$224,000</b>	<b>\$0</b>	<b>.0%</b>	<b>100.0%</b>
30150 ERAF	73,910	74,290	74,290	74,290		.0%	75.8%
30151 Rental Income	14,055	15,104	14,800	14,800		.0%	15.1%
30160 Building Rental Income	9,830	8,985	8,900	8,900		.0%	9.1%
<b>Total Rental Income</b>	<b>\$97,795</b>	<b>\$98,379</b>	<b>\$97,990</b>	<b>\$97,990</b>	<b>\$0</b>	<b>.0%</b>	<b>100.0%</b>
31750 Impact Fees	359,435	468,906	330,000	360,000	30,000	9.1%	100.0%
<b>Total Systems Development</b>	<b>\$359,435</b>	<b>\$468,906</b>	<b>\$330,000</b>	<b>\$360,000</b>	<b>\$30,000</b>	<b>9.1%</b>	<b>100.0%</b>
30130 Miscellaneous Revenue	8,096,111	92,160	1,187,900	48,900	(1,139,000)	-95.9%	100.0%
30180 Land Sale	-	-	-	-		#.0%	.0%
<b>Total Miscellaneous</b>	<b>\$8,096,111</b>	<b>\$92,160</b>	<b>\$1,187,900</b>	<b>\$48,900</b>	<b>(\$1,139,000)</b>	<b>-95.9%</b>	<b>100.0%</b>
<b>Total Current Revenue</b>	<b>\$25,523,361</b>	<b>\$18,280,740</b>	<b>\$24,739,058</b>	<b>\$22,978,911</b>	<b>(\$1,760,147)</b>	<b>-7.1%</b>	<b>100.0%</b>

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# Community Development



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## **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 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Taxes	2,040,934	2,014,748	1,852,596	1,719,879	(132,717)	-7.2%	9.2%
Licenses and Permits	143,342	141,695	133,500	115,753	(17,747)	-13.3%	.6%
Fines and Forfeiture	23,598	20,255	27,000	27,000		.0%	.1%
Charges for Services	7,598,213	7,809,037	7,993,063	8,169,305	176,242	2.2%	43.8%
Interest	80,070	92,574	45,333	45,333		.0%	.2%
Franchise Fees	65,024	594,165	34,000	35,000	1,000	2.9%	.2%
Grants and Donations	1,362,997	1,573,455	7,477,830	6,375,163	(1,102,667)	-14.7%	34.2%
Intergovernmental	334,323	69	-	-		#.0%	.0%
Rental Income	87,965	89,394	89,090	89,090		.0%	.5%
Systems Development	359,435	468,906	330,000	360,000	30,000	9.1%	1.9%
Other Financing Src	2,366,157	2,273,963	4,562,306	1,675,634	(2,886,672)	-63.3%	9.0%
Miscellaneous	8,078,123	68,063	1,178,400	39,400	(1,139,000)	-96.7%	.2%
<b>Total Revenues</b>	<b>\$22,540,181</b>	<b>\$15,146,324</b>	<b>\$23,723,118</b>	<b>\$18,651,557</b>	<b>(\$5,071,561)</b>	<b>-21.4%</b>	<b>100.0%</b>

Expenses by Category	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Personnel Services	3,524,418	3,507,099	4,076,618	4,478,550	401,932	9.9%	22.3%
Materials and Services	1,034,809	1,328,345	2,225,989	1,858,189	(367,800)	-16.5%	9.3%
Capital Outlay	3,083,943	3,194,681	11,398,940	7,202,915	(4,196,025)	-36.8%	35.9%
Special Payments	1,451,364	1,307,201	2,538,456	2,303,656	(234,800)	-9.2%	11.5%
Debt Service	51,493	31,978	391,228	391,228		.0%	1.9%
Transfers	4,206,386	4,084,885	6,715,619	3,837,451	(2,878,168)	-42.9%	19.1%
<b>Total Expenses</b>	<b>\$13,352,413</b>	<b>\$13,454,189</b>	<b>\$27,346,850</b>	<b>\$20,071,989</b>	<b>(\$7,274,861)</b>	<b>-26.6%</b>	<b>100.0%</b>

Expenses by Department	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Planning (125)	368,294	344,316	437,813	426,831	(10,982)	-2.5%	2.1%
Engineering (135)	223,034	165,190	234,329	327,830	93,501	39.9%	1.6%
Building Inspection (150)	238,821	287,867	343,434	365,985	22,551	6.6%	1.8%
Economic Development Dept. (165)	361	2,951	6,200	6,200		.0%	.0%
Housing & Community Programs (170)	651	470	-	-		#.0%	.0%
Public Works (200)	3,170,388	2,673,663	2,821,849	2,828,463	6,614	.2%	14.1%
Capital Improvement Projects (205)	1,851,182	2,215,003	9,143,980	5,765,415	(3,378,565)	-36.9%	28.7%
Special Funds (300)	790,185	719,340	640,172	640,172		.0%	3.2%
Enterprise (400)	6,421,401	6,654,785	12,407,107	8,788,492	(3,618,615)	-29.2%	43.8%
Grant Funds (500)	288,096	390,604	1,311,966	922,601	(389,365)	-29.7%	4.6%
<b>Total Expenses</b>	<b>\$13,352,413</b>	<b>\$13,454,189</b>	<b>\$27,346,850</b>	<b>\$20,071,989</b>	<b>(\$7,274,861)</b>	<b>-26.6%</b>	<b>100.0%</b>

Expenses by Fund	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
General Fund (1)	831,161	800,794	1,021,776	1,126,846	105,070	10.3%	5.6%
Street Fund (10)	3,547,305	3,566,946	10,628,469	7,359,216	(3,269,253)	-30.8%	36.7%
TDA Street Local Fund (13)	1,211,532	1,166,874	1,166,874	1,024,157	(142,717)	-12.2%	5.1%
Lighting & Landscaping (14)	262,733	154,846	170,486	210,505	40,019	23.5%	1.0%
Sewer Lift Station District (17)	1,529	1,944	10,050	10,050		.0%	.1%
Gas Tax Fund (19)	744,633	698,985	560,122	560,122		.0%	2.8%
Traffic Safety (20)	45,040	18,411	43,500	43,500		.0%	.2%
Traffic Impact Fund (21)	(1,017)	-	26,500	26,500		.0%	.1%
Wastewater (30)	1,757,657	1,914,293	2,985,507	2,815,961	(169,546)	-5.7%	14.0%
Water (31)	2,246,671	2,291,605	6,145,426	3,118,707	(3,026,719)	-49.3%	15.5%
Sanitation (32)	2,302,533	2,359,993	3,205,204	2,785,116	(420,088)	-13.1%	13.9%
CNG Station (34)	114,540	88,894	70,970	68,708	(2,262)	-3.2%	.3%
Community Development Block (40)	611	45,494	561	-	(561)	-100.0%	.0%
Cal Home Grant (42)	20,081	4,593	5,528	5,528		.0%	.0%
CHFA Grant (45)	47,647	19	-	-		#.0%	.0%
2003 CDBG (46)	9,077	48,332	12,421	9,112	(3,309)	-26.6%	.0%
2003 Cal Home Rehabilitation (49)	24,019	2,918	684	684		.0%	.0%
2004 Community Dev. Block (50)	8,846	8,615	9,048	1,538	(7,510)	-83.0%	.0%
2004 Cal Home (51)	48,711	5,418	6,566	6,566		.0%	.0%
2005 Cal Home (53)	10,355	29,053	7,414	7,414		.0%	.0%
CDBG RLA (56)	-	2,262	272,393	20,000	(252,393)	-92.7%	.1%
CAL Home Reuse (57)	101,536	-	-	-		#.0%	.0%
2006 Cal Home (58)	4,403	47,731	2,342	2,342		.0%	.0%
2007 Home Grant (60)	-	61,486	9,000	-	(9,000)	-100.0%	.0%
2009 CDBG 09STBG-6421 (63)	8,953	63,536	8,897	1,513	(7,384)	-83.0%	.0%
08-EDEF-5879 CDBG Grant (65)	3,857	3,867	3,867	3,209	(658)	-17.0%	.0%
2013 CDBG (69)	-	67,280	973,245	864,695	(108,550)	-11.2%	4.3%
<b>Total Expenses</b>	<b>\$13,352,413</b>	<b>\$13,454,189</b>	<b>\$27,346,850</b>	<b>\$20,071,989</b>	<b>(\$7,274,861)</b>	<b>-26.6%</b>	<b>100.0%</b>

Expenses by Org	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Planning & Community Develop (01125)	368,294	344,316	437,813	426,831	(10,982)	-2.5%	2.1%
Engineering (01135)	223,034	165,190	234,329	327,830	93,501	39.9%	1.6%
Building Inspection (01150)	238,821	287,867	343,434	365,985	22,551	6.6%	1.8%
Economic Development (01165)	361	2,951	6,200	6,200		.0%	.0%
Housing & Community Programs (01170)	651	470	-	-		#.0%	.0%
Street (10200)	1,696,123	1,351,943	1,484,489	1,593,801	109,312	7.4%	7.9%
Capital Improvement Projects (10205)	1,851,182	2,215,003	9,143,980	5,765,415	(3,378,565)	-36.9%	28.7%
TDA Street Local Fund (13200)	1,211,532	1,166,874	1,166,874	1,024,157	(142,717)	-12.2%	5.1%
Lighting & Landscaping Maint (14200)	262,733	154,846	170,486	210,505	40,019	23.5%	1.0%
Sewer Lift Station District (17300)	1,529	1,944	10,050	10,050		.0%	.1%
Gas Tax Fund (19300)	744,633	698,985	560,122	560,122		.0%	2.8%
Traffic Safety (20300)	45,040	18,411	43,500	43,500		.0%	.2%
Traffic Impact Fund (21300)	(1,017)	-	26,500	26,500		.0%	.1%
Wastewater (30400)	1,757,657	1,914,293	2,985,507	2,815,961	(169,546)	-5.7%	14.0%
Water (31400)	2,246,671	2,291,605	6,145,426	3,118,707	(3,026,719)	-49.3%	15.5%
Sanitation (32400)	2,302,533	2,359,993	3,205,204	2,785,116	(420,088)	-13.1%	13.9%
CNG Station (34400)	114,540	88,894	70,970	68,708	(2,262)	-3.2%	.3%
CDBG 91-93 (40500)	611	45,494	561	-	(561)	-100.0%	.0%
Cal Home Grant (42500)	20,081	4,593	5,528	5,528		.0%	.0%
CHFA Grant (45500)	47,647	19	-	-		#.0%	.0%
2003 CDBG (46500)	9,077	48,332	12,421	9,112	(3,309)	-26.6%	.0%
2003 Cal Home Rehabilitation (49500)	24,019	2,918	684	684		.0%	.0%
2004 CDBG (50500)	8,846	8,615	9,048	1,538	(7,510)	-83.0%	.0%
2004 Cal-Home Grant (51500)	48,711	5,418	6,566	6,566		.0%	.0%
2005 Cal Home Grant (53500)	10,355	29,053	7,414	7,414		.0%	.0%
CDBG RLA (56500)	-	2,262	272,393	20,000	(252,393)	-92.7%	.1%
Cal-home Reuse (57500)	101,536	-	-	-		#.0%	.0%
2006 Calhome (58500)	4,403	47,731	2,342	2,342		.0%	.0%
2007 Home Grant (60500)	-	61,486	9,000	-	(9,000)	-100.0%	.0%
2009 CDBG 09STBG-6421 (63500)	8,953	63,536	8,897	1,513	(7,384)	-83.0%	.0%
08-EDEF-5879 CDBG Grant (65500)	3,857	3,867	3,867	3,209	(658)	-17.0%	.0%
2013 CDBG (69500)	-	67,280	973,245	864,695	(108,550)	-11.2%	4.3%
<b>Total Expenses</b>	<b>\$13,352,413</b>	<b>\$13,454,189</b>	<b>\$27,346,850</b>	<b>\$20,071,989</b>	<b>(\$7,274,861)</b>	<b>-26.6%</b>	<b>100.0%</b>

# Community Development Budgeted Expenses By Org & Category

Org No	Org Description	Personnel Services	Materials and Services	Capital Outlay	Special Payments	Debt Service	Transfers	Total
01125	Planning & Community Develop	258,571	134,800	-	6,482		26,978	426,831
01135	Engineering	135,165	40,850	100,000	33,519		18,296	327,830
01150	Building Inspection	314,941	22,450		7,038		21,556	365,985
01165	Economic Development		6,200				-	6,200
01170	Housing & Community Programs		-					-
10200	Street	820,075	257,150	215,000	184,891		116,685	1,593,801
10205	Capital Improvement Projects		-	5,765,415			-	5,765,415
13200	TDA Street Local Fund						1,024,157	1,024,157
14200	Lighting & Landscaping Maint	114,140	15,500	35,000	41,080		4,785	210,505
17300	Sewer Lift Station District		10,050					10,050
19300	Gas Tax Fund						560,122	560,122
20300	Traffic Safety		10,000	-	33,500			43,500
21300	Traffic Impact Fund						26,500	26,500
30400	Wastewater	630,366	501,380	557,500	198,705	391,228	536,782	2,815,961
31400	Water	916,596	383,350	501,500	691,346		625,915	3,118,707
32400	Sanitation	1,288,653	313,300	28,500	318,558	-	836,105	2,785,116
34400	CNG Station	43	37,930	-	29,071		1,664	68,708
40500	CDBG 91-93						-	-
42500	Cal Home Grant						5,528	5,528
45500	CHFA Grant						-	-
46500	2003 CDBG						9,112	9,112
49500	2003 Cal Home Rehabilitation						684	684
50500	2004 CDBG						1,538	1,538
51500	2004 Cal-Home Grant						6,566	6,566
53500	2005 Cal Home Grant		-				7,414	7,414
56500	CDBG RLA		20,000		-		-	20,000
57500	Cal-home Reuse				-			-
58500	2006 Calhome						2,342	2,342
60500	2007 Home Grant						-	-
63500	2009 CDBG 09STBG-6421				-		1,513	1,513
65500	08-EDEF-5879 CDBG Grant						3,209	3,209
69500	2013 CDBG		105,229		759,466			864,695
<b>Grand Total</b>		<b>4,478,550</b>	<b>1,858,189</b>	<b>7,202,915</b>	<b>2,303,656</b>	<b>391,228</b>	<b>3,837,451</b>	<b>20,071,989</b>

# Community Development Salary Distribution Recap

POSITION	GRADE	2014	2015	2016	2017	MIN SALARY	MAX SALARY
ADMINISTRATIVE ASSISTANT I (ADAS)	29	0.50	0.50	0.50	0.50	38,708	49,403
PLANNING ASSISTANT (PNAT)	41	0.25	0.25	0.25	0.25	52,058	66,441
PLANNING DIR (PLDR)	CONTRACT	0.50	0.50	0.50	0.50		
SENIOR PLANNER (SNPL)	06	0.50	0.50	0.50	0.50	63,403	81,171
<b>PLANNING &amp; COMMUNITY DEVELOP (01125)</b>		<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>		
AUTOCAD TECHNICIAN (ACAD)	38	0.45	0.45	0.45	0.45	48,341	61,697
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.50	0.50	0.50	0.30		
<b>ENGINEERING (01135)</b>		<b>0.95</b>	<b>0.95</b>	<b>0.95</b>	<b>0.75</b>		
ADMINISTRATIVE ASSISTANT I (ADAS)	29			0.50	0.50	38,708	49,403
CHIEF BUILDING INSPECTOR (BUIN)	09	1.00	1.00	1.00	1.00	68,273	87,390
CODE COMPLIANCE OFFICER (CODE)	40				0.50	50,788	64,820
PLANNING DIR (PLDR)	CONTRACT	0.40	0.40	0.40	0.40		
<b>BUILDING INSPECTION (01150)</b>		<b>1.40</b>	<b>1.40</b>	<b>1.90</b>	<b>2.40</b>		
ACCOUNTANT (ACT)	35				0.10	44,889	57,291
ACCOUNTING ASST. I (ACTI)	23	0.25	0.25				
AUTOCAD TECHNICIAN (ACAD)	38	0.10	0.10	0.10	0.10	48,341	61,697
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.15	0.15	0.15	0.15		
GRANT ADMINISTRATOR (GRAN)	47	0.20	0.25	0.20	0.20	60,371	77,051
PAYROLL SPECIALIST (APPR)	28	0.25	0.25				
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.13	0.13	0.16	0.16		
STREET MAINT. TECHNICIAN I (ST01)	26	4.80	4.80	4.00	3.00	35,944	45,875
STREET MAINT. TECHNICIAN II (STII)	28	2.00	2.00	2.00	3.00	37,764	48,197
STREETS SUPERVISOR (STSP)	50	1.00	1.00	1.00	1.00	65,013	82,976
<b>STREET (10200)</b>		<b>8.88</b>	<b>8.93</b>	<b>7.61</b>	<b>7.71</b>		
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT				0.20		
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.05	0.05		0.10		
STREET MAINT. TECHNICIAN I (ST01)	26	1.20	1.20	2.00	2.00	35,944	45,875
STREET MAINT. TECHNICIAN II (STII)	28			1.00	1.00	37,764	48,197
<b>LIGHTING &amp; LANDSCAPING MAINT (14200)</b>		<b>1.25</b>	<b>1.25</b>	<b>3.00</b>	<b>3.30</b>		
ACCOUNTANT (ACT)	35				0.20	44,889	57,291
ACCOUNTING ASST. I (ACTI)	23	0.82	0.83	0.66	0.66	33,378	42,599
ACCOUNTING ASST. II (ACII)	26	0.30	0.50	0.30	0.30	35,944	45,875
ACCOUNTING MANAGER (ACMG)	09	0.20		0.20	0.20	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.20				
ADMINISTRATIVE ASSISTANT I (ADAS)	29			0.59	0.59	38,708	49,403
AUTOCAD TECHNICIAN (ACAD)	38	0.15	0.15	0.15	0.15	48,341	61,697
CLERK (CHCL)	23			0.15	0.15	33,378	42,599
CODE COMPLIANCE OFFICER (CODE)	40		0.25				
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.12	0.12	0.12	0.12		
FINANCE DIRECTOR (FNDR)	CONTRACT	0.05	0.05	0.05	0.05		
GRANT ADMINISTRATOR (GRAN)	47	0.20	0.25	0.20	0.20	60,371	77,051
PAYROLL SPECIALIST (APPR)	28	0.25	0.25	0.48	0.48	37,764	48,197
PLANNING ASSISTANT (PNAT)	41	0.25	0.25	0.25	0.25	52,058	66,441
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.20	0.20	0.20	0.20		
WASTE WATER OPERATOR I (WWT1)	30	3.00	2.00	0.00	2.00	39,676	50,638
WASTE WATER OPERATOR II (WWT2)	34		1.00	2.00	1.00	43,795	55,895

POSITION	GRADE	2014	2015	2016	2017	MIN SALARY	MAX SALARY
WASTE WATER OPERATOR III (WWT3)	38			1.00	1.00	48,341	61,697
WASTE WATER SUPERVISOR (WTSP)	09	1.00	1.00	1.00	1.00	68,273	87,390
<b>WASTEWATER (30400)</b>		<b>6.54</b>	<b>7.05</b>	<b>7.35</b>	<b>8.55</b>		
ACCOUNTANT (ACT)	35				0.50	44,889	57,291
ACCOUNTING ASST. I (ACTI)	23	1.81	1.83	0.66	0.66	33,378	42,599
ACCOUNTING ASST. II (ACII)	26	0.30	0.50	0.30	0.30	35,944	45,875
ACCOUNTING MANAGER (ACMG)	09	0.20		0.20	0.20	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.20				
ADMINISTRATIVE ASSISTANT I (ADAS)	29			0.61	0.61	38,708	49,403
AUTOCAD TECHNICIAN (ACAD)	38	0.15	0.15	0.15	0.15	48,341	61,697
CLERK (CHCL)	23			0.15	0.15	33,378	42,599
CODE COMPLIANCE OFFICER (CODE)	40		0.25		0.15	50,788	64,820
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.12	0.12	0.12	0.12		
FINANCE DIRECTOR (FNDR)	CONTRACT	0.05	0.05	0.05	0.25		
GRANT ADMINISTRATOR (GRAN)	47	0.20	0.25	0.20	0.20	60,371	77,051
OPER. IN TRAINING (OPTR)	35	3.00	2.00				
PAYROLL SPECIALIST (APPR)	28	0.25	0.25	0.46	0.46	37,764	48,197
PLANNING ASSISTANT (PNAT)	41	0.25	0.25	0.25	0.25	52,058	66,441
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.22	0.22	0.22	0.22		
UTILITY TECHNICIAN (UTTC)	23			1.00	1.00	35,944	45,875
WATER OPERATOR II (UPII)	34			1.00	2.00	43,795	55,895
WATER OPERATOR III (UP03)	38	1.00	1.00	2.00	2.00	48,341	61,697
WATER SUPERINTENDENT (UTSP)	09	1.00	1.00	1.00	1.00	68,273	87,390
WATER SUPERVISOR (UPSP)	50			1.00	1.00	65,013	82,976
<b>WATER (31400)</b>		<b>8.55</b>	<b>8.07</b>	<b>9.37</b>	<b>11.22</b>		
ACCOUNTANT (ACT)	35				0.20	44,889	57,291
ACCOUNTING ASST. I (ACTI)	23	0.82	0.84	0.68	0.68	33,378	42,599
ACCOUNTING ASST. II (ACII)	26	0.30	0.50	0.30	0.30	35,944	45,875
ACCOUNTING MANAGER (ACMG)	09	0.20		0.20	0.20	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.20				
ADMINISTRATIVE ASSISTANT I (ADAS)	29			0.60	0.60	38,708	49,403
AUTOCAD TECHNICIAN (ACAD)	38	0.15	0.15	0.15	0.15	48,341	61,697
CLERK (CHCL)	23			0.15	0.15	33,378	42,599
CODE COMPLIANCE OFFICER (CODE)	40		0.25				
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.11	0.11	0.11	0.11		
FINANCE DIRECTOR (FNDR)	CONTRACT	0.05	0.05	0.05	0.05		
GRANT ADMINISTRATOR (GRAN)	47	0.20	0.25	0.20	0.20	60,371	77,051
PAYROLL SPECIALIST (APPR)	28	0.25	0.25	0.46	0.46	37,764	48,197
PLANNING ASSISTANT (PNAT)	41	0.25	0.25	0.25	0.25	52,058	66,441
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.20	0.20	0.20	0.20		
SANITATION SUPERVISOR (RFSP)	37	1.00	1.00	1.00	1.00	47,162	60,192
SANITATION WORKER I (MWOI)	29	4.00	4.00	5.00	5.00	38,708	49,403
SANITATION WORKER II (MWII)	31	5.00	5.00	3.00	5.00	40,668	51,903
STREET SWEEPER (STSW)	27	1.00	1.00	1.00	1.00	36,843	47,022
<b>SANITATION (32400)</b>		<b>13.53</b>	<b>14.05</b>	<b>13.35</b>	<b>15.55</b>		

<b>POSITION</b>	<b>GRADE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>MIN SALARY</b>	<b>MAX SALARY</b>
ACCOUNTING ASST. II (ACII)	26	0.10	0.10	0.10	0.10	35,944	45,875
<b>CNG STATION (34400)</b>		<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>		
<b>GRAND TOTAL</b>		<b>42.95</b>	<b>43.55</b>	<b>45.38</b>	<b>51.33</b>		

# Planning & Community Development

## Planning & Community Develop (01125)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	114,319	131,720	142,545	164,053	142,545	153,000
50050 Overtime	-	-	7,127	-	7,127	7,650
50090 FICA Paid	8,684	10,048	10,335	12,301	10,335	12,240
50110 Retirement Benefit	22,372	32,847	39,913	26,120	39,913	42,840
50120 Group Insurance	19,608	17,558	37,062	22,845	37,062	39,780
52190 Workers Compensation	2,195	1,138	2,834	2,461	2,834	3,061
<b>Total Personnel Services</b>	<b>\$167,178</b>	<b>\$193,311</b>	<b>\$239,816</b>	<b>\$227,780</b>	<b>\$239,816</b>	<b>\$258,571</b>
<b>Materials and Services</b>						
50230 Training and Travel	-	2,541	4,000	2,322	4,000	3,000
502302 Training & Travel Plannin	50	1,613	4,000	468	4,000	3,000
50285 Communication - Cell	1,200	1,200	1,500	1,375	1,500	1,800
50290 Postage	-	-	-	15	-	400
50310 Office Supplies	1,328	1,128	1,500	2,010	1,500	2,000
50330 Dues/Subscriptions/Licenses	340	350	1,000	2,076	1,000	3,500
50460 Professional Services	6,679	48,097	80,000	74,122	80,000	15,000
504601 Professional Services-Reimb.	121,549	58,245	46,300	32,193	46,500	100,000
50485 Application Processing Expense	2,206	64	1,000	371	1,000	800
52030 Miscellaneous	-	392	500	204	500	500
52042 Small Tools & Equip-Noncapital	1,905	323	3,500	258	3,500	1,000
52043 Computer Software	-	-	3,800	-	2,300	3,800
<b>Total Materials and Services</b>	<b>\$135,257</b>	<b>\$113,953</b>	<b>\$147,100</b>	<b>\$115,414</b>	<b>\$145,800</b>	<b>\$134,800</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	2,718	-	-	-	-	-
560114 2011 Dri Grant	27,502	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$30,220</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Special Payments</b>						
520301 Miscellaneous - Planning Com	-	54	-	-	-	-
52120 Liability Insurance	4,956	5,001	6,482	5,280	6,482	6,482
<b>Total Special Payments</b>	<b>\$4,956</b>	<b>\$5,055</b>	<b>\$6,482</b>	<b>\$5,280</b>	<b>\$6,482</b>	<b>\$6,482</b>
<b>Transfers</b>						
80550 Transfer Out Facilities Mai	18,624	19,366	28,760	24,427	28,760	16,964
81309 Transfer Out 11 Dri	312	-	-	-	-	-
81327 Transfer Out Misc Grant	(2,257)	-	-	-	-	-
81400 Transfer Out IT	14,004	12,631	15,655	5,929	15,655	10,014
<b>Total Transfers</b>	<b>\$30,683</b>	<b>\$31,997</b>	<b>\$44,415</b>	<b>\$30,356</b>	<b>\$44,415</b>	<b>\$26,978</b>
<b>Total Planning &amp; Community Develop</b>	<b>\$368,294</b>	<b>\$344,316</b>	<b>\$437,813</b>	<b>\$378,830</b>	<b>\$436,513</b>	<b>\$426,831</b>

## Engineering (01135)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	72,975	65,760	75,496	57,927	75,496	79,316
50050 Overtime	-	-	3,775	-	3,775	3,966
50090 FICA Paid	5,646	5,143	5,473	4,759	5,473	6,345
50110 Retirement Benefit	24,143	35,591	21,139	9,708	21,139	22,208
50120 Group Insurance	14,391	10,382	19,629	5,391	19,629	20,622
50125 Boot Allowance	-	-	150	150	150	150
50130 Uniform Allowance	475	500	500	75	500	500
52190 Workers Compensation	1,439	1,655	1,906	1,656	1,906	2,058
<b>Total Personnel Services</b>	<b>\$119,069</b>	<b>\$119,031</b>	<b>\$128,068</b>	<b>\$79,666</b>	<b>\$128,068</b>	<b>\$135,165</b>
<b>Materials and Services</b>						
50230 Training and Travel	-	254	600	804	600	4,000
50285 Communication - Cell	1,360	1,330	1,750	1,375	1,750	1,750
50310 Office Supplies	1,043	886	1,000	171	1,000	1,000
50320 Fuel	1,163	666	1,750	557	1,050	1,500
50370 Uniform Cleaning Service	-	-	150	75	150	150
50390 Materials/Supplies	179	747	500	182	500	500
50430 Publications	-	20	500	-	500	250
50460 Professional Services	22,896	7,443	20,000	8,184	10,000	20,000
52030 Miscellaneous	-	500	500	44	500	500
52042 Small Tools & Equip-Noncapital	2,439	1,166	1,200	-	1,200	1,200
52043 Computer Software	-	1,556	5,000	1,724	2,000	5,000
52290 Final Map Check	-	60	5,000	4,908	5,000	5,000
<b>Total Materials and Services</b>	<b>\$29,080</b>	<b>\$14,628</b>	<b>\$37,950</b>	<b>\$18,024</b>	<b>\$24,250</b>	<b>\$40,850</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	-	-	-	-	-	100,000
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>
<b>Special Payments</b>						
52120 Liability Insurance	2,690	2,719	3,519	2,866	3,519	3,519
52310 Grading Plan Check	1,080	270	10,000	1,831	10,000	10,000
52320 Improvement Plan Check	49,914	6,525	15,000	8,559	15,000	15,000
52330 Parcel Maps & PM Waivers Lla	1,180	1,426	5,000	4,789	5,000	5,000
<b>Total Special Payments</b>	<b>\$54,864</b>	<b>\$10,940</b>	<b>\$33,519</b>	<b>\$18,045</b>	<b>\$33,519</b>	<b>\$33,519</b>
<b>Transfers</b>						
80200 Transfer Out Shop	2,896	2,907	10,533	9,658	10,533	4,788
80550 Transfer Out Facilities Mai	9,121	9,489	14,094	11,969	14,094	8,306
81400 Transfer Out IT	8,004	8,195	10,165	3,036	10,165	5,202
<b>Total Transfers</b>	<b>\$20,021</b>	<b>\$20,591</b>	<b>\$34,792</b>	<b>\$24,663</b>	<b>\$34,792</b>	<b>\$18,296</b>
<b>Total Engineering Expenses</b>	<b>\$223,034</b>	<b>\$165,190</b>	<b>\$234,329</b>	<b>\$140,398</b>	<b>\$220,629</b>	<b>\$327,830</b>

**Building Inspection (01150)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	127,589	155,522	161,161	141,590	161,161	185,500
50050 Overtime	449	-	8,058	-	1,058	9,275
50090 FICA Paid	9,530	11,666	11,684	10,532	11,684	14,840
50110 Retirement Benefit	31,648	48,146	45,125	35,733	45,125	51,940
50120 Group Insurance	29,091	20,205	41,902	20,450	41,902	48,230
50125 Boot Allowance	-	166	175	-	175	175
50130 Uniform Allowance	-	-	-	-	-	200
52190 Workers Compensation	3,686	3,148	4,427	(669)	4,427	4,781
<b>Total Personnel Services</b>	<b>\$201,993</b>	<b>\$238,853</b>	<b>\$272,532</b>	<b>\$207,636</b>	<b>\$265,532</b>	<b>\$314,941</b>
<b>Materials and Services</b>						
50230 Training and Travel	2,013	-	1,300	-	1,300	1,500
50285 Communication - Cell	874	581	600	500	600	1,000
50290 Postage	(559)	(770)	350	(1,967)	350	400
50310 Office Supplies	270	481	1,000	617	1,000	600
50320 Fuel	1,118	1,126	1,500	704	1,000	1,600
50330 Dues/Subscriptions/Licenses	377	782	800	848	800	1,200
50370 Uniform Cleaning Service	340	185	-	-	-	-
50380 Tools	-	-	-	51	-	-
50385 Certifications	-	-	200	-	200	250
50430 Publications	566	-	-	-	-	300
50460 Professional Services	7,715	22,358	25,000	18,887	25,000	15,000
52030 Miscellaneous	86	73	200	-	200	200
52042 Small Tools & Equip-Noncapital	447	40	400	-	400	400
<b>Total Materials and Services</b>	<b>\$13,247</b>	<b>\$24,856</b>	<b>\$31,350</b>	<b>\$19,640</b>	<b>\$30,850</b>	<b>\$22,450</b>
<b>Special Payments</b>						
52120 Liability Insurance	5,381	5,438	7,038	5,733	7,038	7,038
<b>Total Special Payments</b>	<b>\$5,381</b>	<b>\$5,438</b>	<b>\$7,038</b>	<b>\$5,733</b>	<b>\$7,038</b>	<b>\$7,038</b>
<b>Transfers</b>						
80200 Transfer Out Shop	2,896	2,904	10,533	9,658	10,533	4,785
80550 Transfer Out Facilities Mai	9,304	9,667	14,358	12,195	14,358	8,469
81400 Transfer Out IT	6,000	6,149	7,623	4,741	7,623	8,302
<b>Total Transfers</b>	<b>\$18,200</b>	<b>\$18,720</b>	<b>\$32,514</b>	<b>\$26,594</b>	<b>\$32,514</b>	<b>\$21,556</b>
<b>Total Building Inspection Expenses</b>	<b>\$238,821</b>	<b>\$287,867</b>	<b>\$343,434</b>	<b>\$259,603</b>	<b>\$335,934</b>	<b>\$365,985</b>

## Economic Development (01165)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Materials and Services</b>						
50230 Training and Travel	-	1,926	2,300	-	2,300	2,300
50290 Postage	-	-	600	-	600	600
50310 Office Supplies	-	600	300	-	300	300
50330 Dues/Subscriptions/Licenses	-	-	500	135	500	500
50460 Professional Services	-	-	500	25,000	26,000	500
52030 Miscellaneous	361	200	1,000	-	1,000	1,000
52042 Small Tools & Equip-Noncapital	-	225	1,000	-	1,000	1,000
<b>Total Materials and Services</b>	<b>\$361</b>	<b>\$2,951</b>	<b>\$6,200</b>	<b>\$25,135</b>	<b>\$31,700</b>	<b>\$6,200</b>
<b>Transfers</b>						
81400 Transfer Out IT	-	-	-	99	-	-
<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Economic Development Expenses</b>	<b>\$361</b>	<b>\$2,951</b>	<b>\$6,200</b>	<b>\$25,234</b>	<b>\$31,700</b>	<b>\$6,200</b>

# Housing & Community Programs

## Housing & Community Programs (01170)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Materials and Services</b>						
50460 Professional Services	651	470	-	-	-	-
<b>Total Materials and Services</b>	<b>\$651</b>	<b>\$470</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Housing &amp; Community Programs</b>	<b>\$651</b>	<b>\$470</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Street (10200)	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	390,715	406,060	444,982	367,410	444,982	472,498
50050 Overtime	563	646	22,249	678	22,249	10,000
50090 FICA Paid	28,659	29,881	32,261	27,072	32,261	37,800
50110 Retirement Benefit	96,547	141,344	124,595	110,173	124,595	132,299
50120 Group Insurance	106,002	99,788	115,695	111,198	115,695	122,849
50125 Boot Allowance	1,400	1,221	1,540	970	1,540	1,540
50130 Uniform Allowance	-	-	150	73	150	150
52190 Workers Compensation	30,403	26,371	39,758	34,532	39,758	42,939
<b>Total Personnel Services</b>	<b>\$654,289</b>	<b>\$705,311</b>	<b>\$781,230</b>	<b>\$652,106</b>	<b>\$781,230</b>	<b>\$820,075</b>
<b>Materials and Services</b>						
50230 Training and Travel	400	1,105	4,000	1,179	1,500	4,000
50280 Communications	2,723	2,559	2,500	2,139	2,500	2,500
50285 Communication - Cell	240	280	1,300	1,350	1,300	1,400
50290 Postage	420	-	550	10	550	550
50310 Office Supplies	1,867	2,381	1,500	458	1,500	1,500
50320 Fuel	28,016	23,927	30,000	15,548	20,000	2,500
50330 Dues/Subscriptions/Licenses	12,131	14,781	15,000	-	15,000	15,000
50350 Physicals	-	161	300	205	300	500
50360 Drug & Alcohol Testing	-	144	250	152	250	250
50370 Uniform Cleaning Service	3,555	5,439	4,000	2,699	4,000	4,000
50380 Tools	233	303	2,000	-	2,000	2,000
50390 Materials/Supplies	9,861	8,656	15,000	7,902	15,000	15,000
50430 Publications	-	276	200	267	200	300
50460 Professional Services	11,218	11,662	10,000	1,372	2,500	7,500
50540 Storm Drain	12,183	6,725	50,500	21,467	30,500	50,500
50580 Utilities	11,849	9,381	20,400	8,915	20,400	20,400
50620 Chemicals and Testing	1,070	2,524	3,000	1,062	3,000	3,000
50630 Patching Material	10,523	-	20,000	2,809	20,000	20,000
50665 Crack Sealing Materials	13,765	-	15,000	-	15,000	15,000
50680 Tree Trimming	-	-	1,000	-	1,000	1,000
50690 Landscaping	10,000	3,922	10,000	5,082	10,000	10,000
52030 Miscellaneous	1,024	955	2,000	-	2,000	2,000
52042 Small Tools & Equip-Noncapital	5,630	100	5,500	1,528	5,500	5,500
52050 Auditor	9,287	7,144	11,000	4,370	4,500	5,000
52060 Audit Street Report	-	1,917	2,000	2,000	2,000	2,000
52070 Equipment Rental	1,413	-	3,000	-	3,000	3,000
52115 Janitorial Supplies	855	375	750	507	750	750
52275 Street Repairs & Repaving	137	1,000	205,000	1,675	6,000	40,000
52280 Alleys	-	-	15,000	-	15,000	15,000
55035 Graffiti Removal	1,267	1,888	7,000	35	7,000	7,000
<b>Total Materials and Services</b>	<b>\$149,667</b>	<b>\$107,605</b>	<b>\$457,750</b>	<b>\$82,731</b>	<b>\$212,250</b>	<b>\$257,150</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	168,500	-	-	-	-	215,000
<b>Total Capital Outlay</b>	<b>\$168,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$215,000</b>
<b>Special Payments</b>						
50640 Pavement Management	26,377	10,926	15,000	6,419	15,000	15,000
50641 Concrete Crushing	1,175	13,166	25,000	-	25,000	30,000
52120 Liability Insurance	25,148	25,371	32,891	26,791	32,891	32,891
52180 Traffic Signal Maint	6,258	7,085	5,000	6,626	5,000	6,000
52270 Street Lighting	93,622	97,121	100,000	92,819	100,000	100,000
55020 Safety	870	750	1,000	768	1,000	1,000
<b>Total Special Payments</b>	<b>\$153,450</b>	<b>\$154,419</b>	<b>\$178,891</b>	<b>\$133,423</b>	<b>\$178,891</b>	<b>\$184,891</b>
<b>Transfers</b>						
80060 Transfer Out Indirect Cost AL	268,661	235,200	-	-	-	-
80200 Transfer Out Shop	95,787	95,914	41,075	37,653	41,075	76,559
80550 Transfer Out Facilities Mai	9,121	9,478	14,082	11,962	14,082	8,306
80700 Transfer Out Street Const	189,964	34,776	-	-	-	-

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**Street (10200)**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>11Mo Actual 2015-16</b>	<b>Projection 2015-16</b>	<b>Adopted 2016-17</b>
81400 Transfer Out IT	6,684	9,240	11,461	21,593	11,461	31,820
<b>Total Transfers</b>	<b>\$570,217</b>	<b>\$384,608</b>	<b>\$66,618</b>	<b>\$71,208</b>	<b>\$66,618</b>	<b>\$116,685</b>
<b>Total Street Expenses</b>	<b>\$1,696,123</b>	<b>\$1,351,943</b>	<b>\$1,484,489</b>	<b>\$939,468</b>	<b>\$1,238,989</b>	<b>\$1,593,801</b>

# Capital Improvement Projects

## Capital Improvement Projects (10205)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Materials and Services</b>						
50330 Dues/Subscriptions/Licenses	-	-	800	600	800	-
<b>Total Materials and Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$800</b>	<b>\$600</b>	<b>\$800</b>	<b>\$0</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	-	-	50,000	-	5,000	-
52375 Preliminary Engineering	-	-	316,351	-	200	356,900
52376 Construction Engineering	-	-	478,527	3,443	3,500	633,291
52445 Construction Costs	1,597,385	2,126,628	8,298,302	3,650,307	3,542,200	4,775,224
620097 HSIP-7th Ped.Imp (Brdwy-Palm)	17,251	-	-	-	-	-
620111 Hwy43 Landscape Phase I	1,076	-	-	-	-	-
620116 Tract 6473 Offsite Imp.	165,587	-	-	-	-	-
620119 Storm Drain Filburn-Palm	(1,408)	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$1,779,891</b>	<b>\$2,126,628</b>	<b>\$9,143,180</b>	<b>\$3,653,750</b>	<b>\$3,550,900</b>	<b>\$5,765,415</b>
<b>Transfers</b>						
81200 Transfer Out Labor	61,942	88,375	-	16,209	-	-
81205 Transfer In Labor	9,349	-	-	-	-	-
<b>Total Transfers</b>	<b>\$71,291</b>	<b>\$88,375</b>	<b>\$0</b>	<b>\$16,209</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Capital Improvement Projects Expenses</b>	<b>\$1,851,182</b>	<b>\$2,215,003</b>	<b>\$9,143,980</b>	<b>\$3,670,559</b>	<b>\$3,551,700</b>	<b>\$5,765,415</b>

**TDA Street Local Fund (13200)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Transfers</b>						
80700 Transfer Out Street Const	81,351	89,437	-	82,763	-	-
80900 Transfer Out TDA Street Cont	1,130,181	1,077,437	1,166,874	1,310,540	1,320,540	1,024,157
<b>Total Transfers</b>	<b>\$1,211,532</b>	<b>\$1,166,874</b>	<b>\$1,166,874</b>	<b>\$1,393,303</b>	<b>\$1,320,540</b>	<b>\$1,024,157</b>
<b>Total TDA Street Local Fund Expenses</b>	<b>\$1,211,532</b>	<b>\$1,166,874</b>	<b>\$1,166,874</b>	<b>\$1,393,303</b>	<b>\$1,320,540</b>	<b>\$1,024,157</b>

**Lighting & Landscaping Maint (14200)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	47,940	46,727	60,837	45,521	60,837	63,915
50050 Overtime	-	-	3,042	-	3,042	3,196
50090 FICA Paid	3,436	3,293	4,411	3,217	4,411	5,113
50110 Retirement Benefit	12,305	17,049	17,034	8,111	17,034	17,896
50120 Group Insurance	20,185	21,927	15,818	6,027	15,818	16,618
50125 Boot Allowance	175	350	575	350	575	700
52190 Workers Compensation	4,811	5,109	6,206	5,390	6,206	6,702
<b>Total Personnel Services</b>	<b>\$88,852</b>	<b>\$94,455</b>	<b>\$107,923</b>	<b>\$68,616</b>	<b>\$107,923</b>	<b>\$114,140</b>
<b>Materials and Services</b>						
50460 Professional Services	3,419	3,280	8,000	5,161	8,000	6,000
505306 Repair & Maint. Pumps	228	639	650	12,537	12,000	2,000
50580 Utilities	-	-	-	1,405	-	-
505802 Utilities 2	2,398	1,913	1,500	1,217	1,500	1,500
505803 Utilities Park	120	121	-	111	-	-
52042 Small Tools & Equip-Noncapital	-	-	5,000	1,349	5,000	6,000
<b>Total Materials and Services</b>	<b>\$6,165</b>	<b>\$5,953</b>	<b>\$15,150</b>	<b>\$21,780</b>	<b>\$26,500</b>	<b>\$15,500</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	40,690	9,868	-	-	-	35,000
<b>Total Capital Outlay</b>	<b>\$40,690</b>	<b>\$9,868</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>
<b>Special Payments</b>						
503901 Materials/Supplies LLMD #1	107	200	200	200	200	500
503904 Materials/Supplies LLMD 01-01	74	300	300	300	300	500
503906 Materials/Supplies LLMD 06-01	74	987	1,000	1,000	1,000	1,200
505301 Repair & Maint LLMD #1	-	1,101	1,250	1,875	1,250	1,250
505304 Repair & Maint LLMD 01-01	350	555	750	812	750	1,000
505305 Repair & Maint LLMD 01-02	200	228	250	437	250	500
505801 Utilities LLMD #1	13,725	12,584	13,000	9,017	13,000	13,000
505805 Utilities LLMD 01-02	-	-	500	-	500	500
505806 Utilities LLMD 06-01	25,934	22,141	15,000	17,164	15,000	18,000
52120 Liability Insurance	3,540	3,570	4,630	3,771	4,630	4,630
<b>Total Special Payments</b>	<b>\$44,004</b>	<b>\$41,666</b>	<b>\$36,880</b>	<b>\$34,576</b>	<b>\$36,880</b>	<b>\$41,080</b>
<b>Transfers</b>						
80200 Transfer Out Shop	2,896	2,904	10,533	9,658	10,533	4,785
81640 Transfer Out LLMD	80,126	-	-	-	-	-
<b>Total Transfers</b>	<b>\$83,022</b>	<b>\$2,904</b>	<b>\$10,533</b>	<b>\$9,658</b>	<b>\$10,533</b>	<b>\$4,785</b>
<b>Total Lighting &amp; Landscaping Maint</b>	<b>\$262,733</b>	<b>\$154,846</b>	<b>\$170,486</b>	<b>\$134,630</b>	<b>\$181,836</b>	<b>\$210,505</b>

**Sewer Lift Station District (17300)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Materials and Services</b>						
50390 Materials/Supplies	-	-	3,000	-	3,000	3,000
50530 Equipment Repair	-	-	4,500	-	700	4,500
50580 Utilities	1,529	1,944	2,550	1,806	2,550	2,550
<b>Total Materials and Services</b>	<b>\$1,529</b>	<b>\$1,944</b>	<b>\$10,050</b>	<b>\$1,806</b>	<b>\$6,250</b>	<b>\$10,050</b>
<b>Total Sewer Lift Station District Expenses</b>	<b>\$1,529</b>	<b>\$1,944</b>	<b>\$10,050</b>	<b>\$1,806</b>	<b>\$6,250</b>	<b>\$10,050</b>

**Gas Tax Fund (19300)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Transfers</b>						
80500 Transfer Out Street	744,633	698,985	560,122	-	560,122	560,122
<b>Total Transfers</b>	<b>\$744,633</b>	<b>\$698,985</b>	<b>\$560,122</b>	<b>\$0</b>	<b>\$560,122</b>	<b>\$560,122</b>
<b>Total Gas Tax Fund Expenses</b>	<b>\$744,633</b>	<b>\$698,985</b>	<b>\$560,122</b>	<b>\$0</b>	<b>\$560,122</b>	<b>\$560,122</b>

## Traffic Safety (20300)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Materials and Services</b>						
50460 Professional Services	-	17,864	5,000	-	600	5,000
50760 Sign Supplies	3,742	547	5,000	3,862	5,000	5,000
<b>Total Materials and Services</b>	<b>\$3,742</b>	<b>\$18,411</b>	<b>\$10,000</b>	<b>\$3,862</b>	<b>\$5,600</b>	<b>\$10,000</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	36,660	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$36,660</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Special Payments</b>						
50730 Traffic Marking/Sign Supplies	4,638	-	11,000	1,390	11,000	11,000
50740 Striping	-	-	22,500	-	22,500	22,500
<b>Total Special Payments</b>	<b>\$4,638</b>	<b>\$0</b>	<b>\$33,500</b>	<b>\$1,390</b>	<b>\$33,500</b>	<b>\$33,500</b>
<b>Total Traffic Safety Expenses</b>	<b>\$45,040</b>	<b>\$18,411</b>	<b>\$43,500</b>	<b>\$5,252</b>	<b>\$39,100</b>	<b>\$43,500</b>

## Traffic Impact Fund (21300)

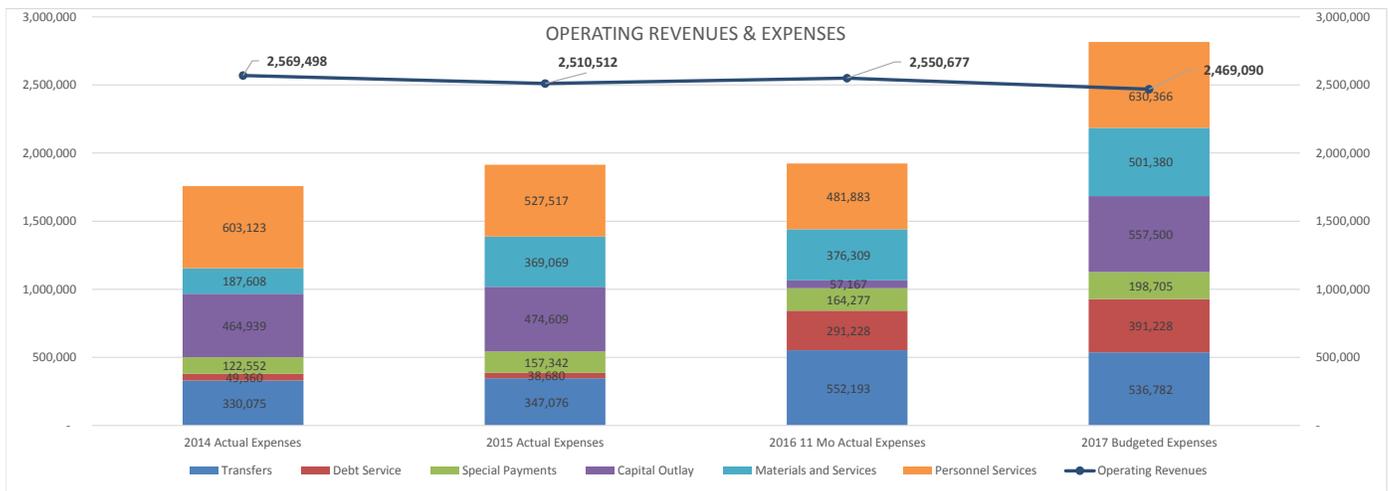
	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Transfers</b>						
80500 Transfer Out Street	(1,017)	-	-	-	-	-
80700 Transfer Out Street Const	-	-	26,500	-	26,500	26,500
<b>Total Transfers</b>	<b>(\$1,017)</b>	<b>\$0</b>	<b>\$26,500</b>	<b>\$0</b>	<b>\$26,500</b>	<b>\$26,500</b>
<b>Total Traffic Impact Fund Expenses</b>	<b>(\$1,017)</b>	<b>\$0</b>	<b>\$26,500</b>	<b>\$0</b>	<b>\$26,500</b>	<b>\$26,500</b>

## Wastewater (30400)

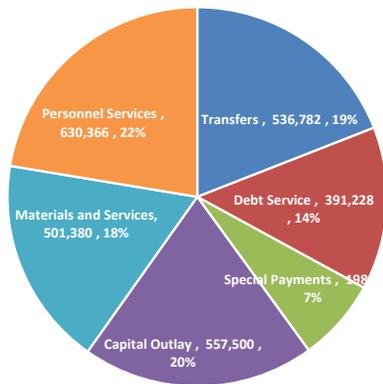
	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	379,620	323,098	330,000	279,963	330,000	359,698
50050 Overtime	19,775	24,252	20,000	19,378	20,000	17,985
50080 Vacation Paid	-	8,666	-	-	-	-
50090 FICA Paid	29,966	25,742	29,000	22,062	29,000	28,776
50110 Retirement Benefit	85,234	54,841	112,000	72,288	112,000	100,715
50120 Group Insurance	68,096	61,296	104,000	64,280	104,000	93,521
50125 Boot Allowance	697	675	700	666	700	700
50130 Uniform Allowance	-	-	150	68	150	150
52190 Workers Compensation	19,735	28,947	26,686	23,178	26,686	28,821
<b>Total Personnel Services</b>	<b>\$603,123</b>	<b>\$527,517</b>	<b>\$622,536</b>	<b>\$481,883</b>	<b>\$622,536</b>	<b>\$630,366</b>
<b>Materials and Services</b>						
50230 Training and Travel	1,665	4,250	15,800	1,312	2,500	10,000
50280 Communications	2,357	2,272	3,000	1,960	3,000	3,000
50285 Communication - Cell	623	587	750	662	750	1,000
50290 Postage	8,321	12,656	10,000	12,162	10,000	10,000
50310 Office Supplies	1,066	1,528	1,800	1,631	1,800	1,800
50320 Fuel	6,829	4,065	7,500	4,229	4,500	7,000
50330 Dues/Subscriptions/Licenses	904	590	1,500	2,214	1,500	1,500
50340 Fees	8,000	13,420	20,000	18,069	20,000	20,000
50370 Uniform Cleaning Service	1,388	2,190	2,000	950	2,000	2,000
50380 Tools	2,689	44	3,000	1,036	3,000	3,000
50385 Certifications	640	870	1,800	706	1,800	1,800
50390 Materials/Supplies	18,991	30,297	30,000	20,669	30,000	30,000
50460 Professional Services	33,629	142,432	190,000	170,839	180,000	170,000
50520 Legal Fees	-	-	3,000	875	3,000	3,000
50530 Equipment Repair	22,562	31,276	50,000	52,437	55,000	65,000
505307 Repair & Main. Equipment	4,983	11,834	25,000	7,922	25,000	25,000
50550 Line Repairs	1,891	-	10,000	-	10,000	10,000
50580 Utilities	9,429	12,542	19,380	8,566	19,380	19,380
50590 Biosolid Disposal	29,521	54,471	65,000	39,952	45,000	55,000
50620 Chemicals and Testing	16,244	35,491	40,000	19,052	40,000	35,000
52030 Miscellaneous	291	1,000	1,000	453	1,000	1,000
52042 Small Tools & Equip-Noncapital	3,339	615	5,000	2,512	5,000	5,000
52043 Computer Software	-	10,602	-	2,921	3,000	-
52050 Auditor	9,287	(5,316)	11,000	3,745	3,746	11,000
52110 Janitorial Services	-	-	-	575	-	6,900
52115 Janitorial Supplies	2,959	1,353	2,500	860	2,500	2,500
55050 Pest Control Services	-	-	1,500	-	1,500	1,500
<b>Total Materials and Services</b>	<b>\$187,608</b>	<b>\$369,069</b>	<b>\$520,530</b>	<b>\$376,309</b>	<b>\$474,976</b>	<b>\$501,380</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	-	-	551,760	57,167	600,000	557,500
52445 Construction Costs	-	-	106,000	-	-	-
560085 CIP-Trickling Filter Pump#1	865	-	-	-	-	-
57500 Depreciation	464,074	474,609	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$464,939</b>	<b>\$474,609</b>	<b>\$657,760</b>	<b>\$57,167</b>	<b>\$600,000</b>	<b>\$557,500</b>
<b>Special Payments</b>						
50250 Utilities/Pumping Stations	91,805	136,009	120,000	140,223	120,000	120,000
50780 Bad Debt	(24)	-	-	-	-	-
51750 Impact Fees Reserve	-	-	40,000	-	40,000	40,000
52025 Drug Testing	-	-	-	154	-	-
52080 Building Repair Offices	-	171	-	-	-	-
52120 Liability Insurance	20,844	20,981	26,705	21,752	26,705	26,705
55010 Banking Charges	9,552	-	10,000	2,148	10,000	10,000
55020 Safety	375	181	2,000	-	2,000	2,000
<b>Total Special Payments</b>	<b>\$122,552</b>	<b>\$157,342</b>	<b>\$198,705</b>	<b>\$164,277</b>	<b>\$198,705</b>	<b>\$198,705</b>
<b>Debt Service</b>						
54090 State Reve Fund - Principal	-	-	349,667	249,667	250,000	349,667

**Wastewater (30400)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
54110 State Rev Fund - Interest	49,360	38,680	41,561	41,561	41,561	41,561
<b>Total Debt Service</b>	<b>\$49,360</b>	<b>\$38,680</b>	<b>\$391,228</b>	<b>\$291,228</b>	<b>\$291,561</b>	<b>\$391,228</b>
<b>Transfers</b>						
80060 Transfer Out Indirect Cost AL	259,715	287,352	475,338	435,732	475,338	447,490
80200 Transfer Out Shop	8,601	8,619	41,075	37,653	41,075	4,785
80550 Transfer Out Facilities Mai	33,181	34,498	57,751	52,639	57,751	42,038
81400 Transfer Out IT	15,480	16,607	20,584	26,169	20,584	42,469
81440 Transfer Out Engineering	13,098	-	-	-	-	-
<b>Total Transfers</b>	<b>\$330,075</b>	<b>\$347,076</b>	<b>\$594,748</b>	<b>\$552,193</b>	<b>\$594,748</b>	<b>\$536,782</b>
<b>Total Wastewater Expenses</b>	<b>\$1,757,657</b>	<b>\$1,914,293</b>	<b>\$2,985,507</b>	<b>\$1,923,057</b>	<b>\$2,782,526</b>	<b>\$2,815,961</b>



2017 Budgeted Expenses

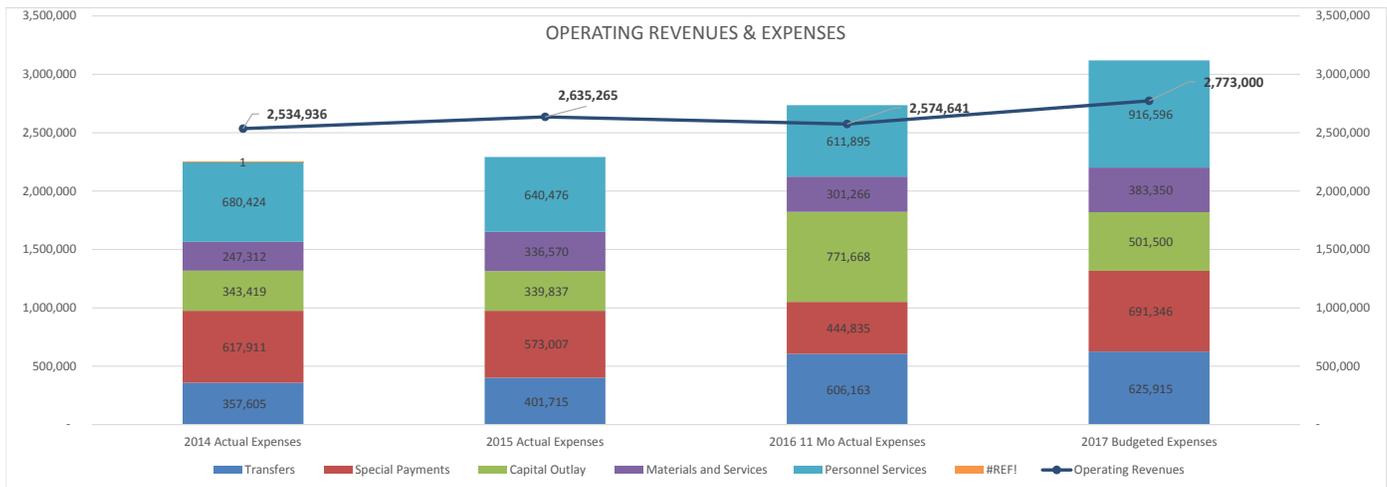


## Water (31400)

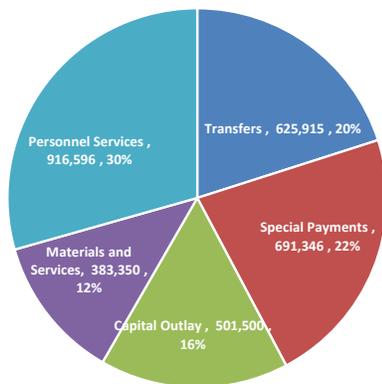
	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	407,601	399,291	458,649	376,244	458,649	529,856
50050 Overtime	10,699	10,836	22,932	14,902	22,932	26,493
50080 Vacation Paid	-	16,537	-	-	-	-
50090 FICA Paid	30,856	30,197	33,252	28,828	33,252	42,388
50110 Retirement Benefit	94,589	64,784	128,422	91,358	128,422	148,360
50120 Group Insurance	113,585	93,116	119,249	75,386	119,249	137,763
50125 Boot Allowance	968	700	875	411	875	875
50130 Uniform Allowance	-	-	150	68	150	150
52190 Workers Compensation	22,126	25,015	28,436	24,698	28,436	30,711
<b>Total Personnel Services</b>	<b>\$680,424</b>	<b>\$640,476</b>	<b>\$791,965</b>	<b>\$611,895</b>	<b>\$791,965</b>	<b>\$916,596</b>
<b>Materials and Services</b>						
50230 Training and Travel	4,000	1,560	8,600	1,478	2,500	8,600
50280 Communications	3,009	2,692	5,000	2,648	5,000	5,000
50285 Communication - Cell	916	1,304	1,600	1,645	1,600	2,000
50290 Postage	8,782	8,823	12,000	9,388	12,000	12,000
50310 Office Supplies	1,919	1,873	2,500	2,365	2,500	2,500
50320 Fuel	17,041	15,405	15,000	12,388	13,000	12,000
50330 Dues/Subscriptions/Licenses	1,698	1,569	1,500	2,614	1,500	2,000
50350 Physicals	-	80	300	113	300	300
50360 Drug & Alcohol Testing	-	180	-	-	-	-
50370 Uniform Cleaning Service	2,483	3,375	3,000	1,321	3,000	3,000
50380 Tools	265	44	500	558	500	500
50385 Certifications	459	145	2,000	180	2,000	2,000
50390 Materials/Supplies	19,270	27,083	25,000	23,859	25,000	30,000
50391 Water Conservation Materials	8,816	8,581	10,000	9,903	10,000	10,000
50450 Meter Reading Service	37,397	47,405	55,000	52,729	55,000	60,000
50460 Professional Services	31,453	106,257	100,000	95,075	100,000	90,000
50520 Legal Fees	-	-	3,000	2,812	3,000	3,000
50530 Equipment Repair	1,982	748	5,000	290	600	5,000
505306 Repair & Maint. Pumps	18,426	45,291	11,000	22,718	23,000	15,000
505307 Repair & Main. Equipment	3,554	9,330	20,000	9,118	20,000	20,000
505308 Repair & Maint. SCADA	2,818	6,438	10,000	428	10,000	10,000
505309 Repair & Maint Water Meters	-	-	20,000	8,855	20,000	20,000
50580 Utilities	1,865	4,433	2,550	1,609	2,550	2,550
50620 Chemicals and Testing	43,706	31,186	40,000	29,214	40,000	40,000
52030 Miscellaneous	22,907	1,536	1,500	616	1,500	1,500
52042 Small Tools & Equip-Noncapital	3,811	2,588	7,000	2,449	7,000	7,000
52043 Computer Software	-	-	-	1,308	2,000	-
52050 Auditor	9,287	7,144	11,000	4,370	4,500	11,000
52110 Janitorial Services	-	-	-	575	-	6,900
52115 Janitorial Supplies	1,448	1,500	1,500	640	1,500	1,500
<b>Total Materials and Services</b>	<b>\$247,312</b>	<b>\$336,570</b>	<b>\$374,550</b>	<b>\$301,266</b>	<b>\$369,550</b>	<b>\$383,350</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	128	-	704,000	756,325	701,800	226,500
52375 Preliminary Engineering	-	-	-	-	-	20,500
52376 Construction Engineering	-	-	-	-	-	19,500
52445 Construction Costs	-	-	254,000	15,343	20,000	235,000
57500 Depreciation	343,291	339,837	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$343,419</b>	<b>\$339,837</b>	<b>\$958,000</b>	<b>\$771,668</b>	<b>\$721,800</b>	<b>\$501,500</b>
<b>Special Payments</b>						
50250 Utilities/Pumping Stations	568,857	536,131	600,000	409,328	500,000	600,000
50490 DHS Oversight County/State	11,960	10,409	12,000	8,364	12,000	12,000
50780 Bad Debt	85	33	-	-	-	-
51750 Impact Fees Reserve	-	-	40,000	-	40,000	40,000
52020 Cash Short/Over	75	(82)	400	1	400	400
52120 Liability Insurance	26,536	26,303	30,446	24,799	30,446	30,446
55010 Banking Charges	9,704	-	7,500	2,148	7,500	7,500

**Water (31400)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
55020 Safety	694	213	1,000	195	1,000	1,000
<b>Total Special Payments</b>	<b>\$617,911</b>	<b>\$573,007</b>	<b>\$691,346</b>	<b>\$444,835</b>	<b>\$591,346</b>	<b>\$691,346</b>
<b>Transfers</b>						
80060 Transfer Out Indirect Cost AL	299,526	340,824	562,434	515,570	562,434	519,587
80200 Transfer Out Shop	23,454	23,997	41,075	37,653	41,075	28,710
80550 Transfer Out Facilities Mai	15,149	16,195	23,388	25,187	23,388	25,612
80700 Transfer Out Street Const	-	-	2,677,000	-	-	-
81400 Transfer Out IT	19,476	20,699	25,668	27,753	25,668	52,006
<b>Total Transfers</b>	<b>\$357,605</b>	<b>\$401,715</b>	<b>\$3,329,565</b>	<b>\$606,163</b>	<b>\$652,565</b>	<b>\$625,915</b>
<b>Total Water Expenses</b>	<b>\$2,246,671</b>	<b>\$2,291,605</b>	<b>\$6,145,426</b>	<b>\$2,735,827</b>	<b>\$3,127,226</b>	<b>\$3,118,707</b>



2017 Budgeted Expenses

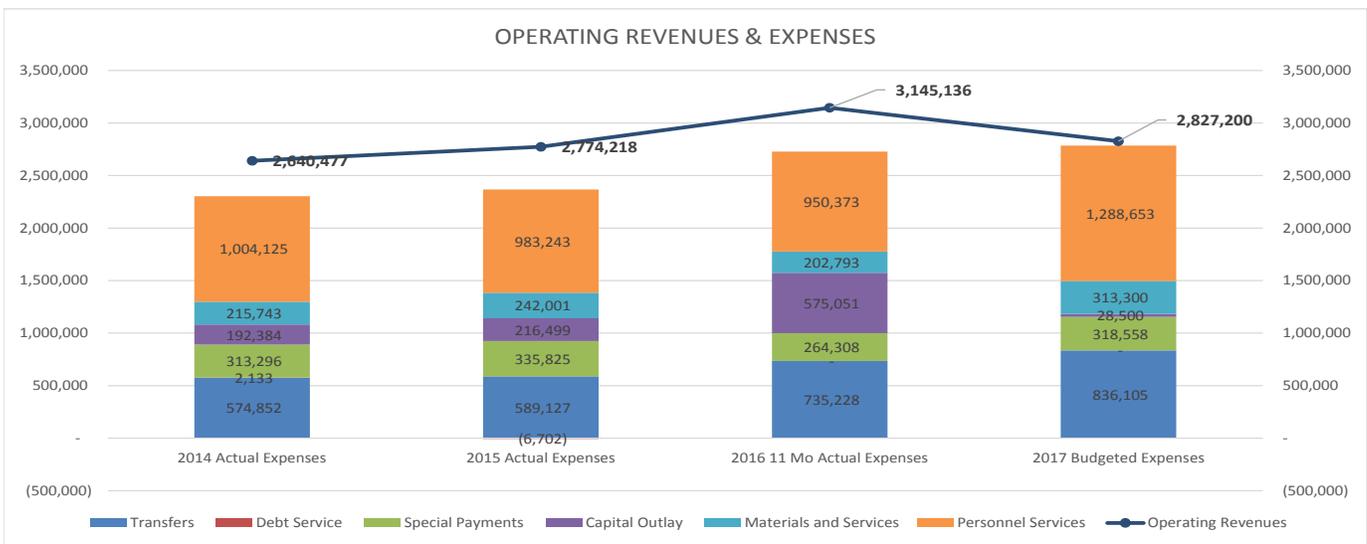


## Sanitation (32400)

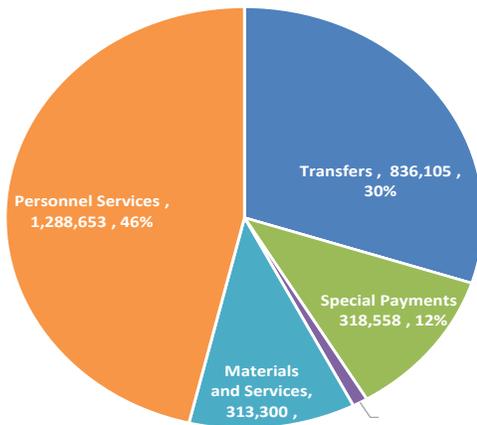
	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	584,385	603,915	631,387	564,997	631,387	722,336
50050 Overtime	6,194	4,850	31,569	5,384	6,569	36,117
50080 Vacation Paid	-	21,991	-	-	-	-
50090 FICA Paid	43,467	44,680	45,776	41,364	45,776	57,787
50110 Retirement Benefit	139,315	94,970	176,788	125,613	176,788	202,254
50120 Group Insurance	171,619	159,952	164,161	147,092	164,161	187,807
50125 Boot Allowance	1,132	1,895	1,925	1,295	1,925	1,925
50130 Uniform Allowance	-	-	150	67	150	150
52190 Workers Compensation	58,013	50,990	74,331	64,561	74,331	80,277
<b>Total Personnel Services</b>	<b>\$1,004,125</b>	<b>\$983,243</b>	<b>\$1,126,087</b>	<b>\$950,373</b>	<b>\$1,101,087</b>	<b>\$1,288,653</b>
<b>Materials and Services</b>						
50230 Training and Travel	202	1,066	6,200	1,463	2,500	6,200
50280 Communications	1,863	3,347	2,000	2,080	2,000	2,500
50285 Communication - Cell	240	400	1,200	1,100	1,200	1,500
50290 Postage	7,782	7,171	8,000	9,365	8,000	8,000
50310 Office Supplies	1,547	2,296	2,000	1,498	2,000	2,000
50320 Fuel	114,815	103,303	125,000	65,060	85,000	105,000
50330 Dues/Subscriptions/Licenses	-	42	-	-	-	-
50350 Physicals	90	469	500	248	500	500
50360 Drug & Alcohol Testing	750	320	750	60	750	750
50370 Uniform Cleaning Service	5,454	7,060	6,500	2,342	6,500	6,500
50380 Tools	-	44	-	-	-	-
50390 Materials/Supplies	6,106	21,016	60,250	61,861	65,000	60,000
50430 Publications	3,135	92	250	-	250	250
50460 Professional Services	31,727	76,938	87,000	33,679	45,000	70,000
50510 KCEH Fee	-	-	5,000	2,335	5,000	5,000
50520 Legal Fees	-	-	3,000	875	3,000	3,000
50530 Equipment Repair	-	-	-	3,550	4,000	-
50580 Utilities	4,706	5,474	10,200	6,434	10,200	10,200
52030 Miscellaneous	21,614	-	-	-	-	-
52042 Small Tools & Equip-Noncapital	4,363	4,040	10,000	3,790	10,000	10,000
52043 Computer Software	-	-	-	1,308	2,000	-
52050 Auditor	9,287	7,423	11,000	4,370	4,500	11,000
52070 Equipment Rental	-	-	2,000	-	2,000	2,000
52110 Janitorial Services	-	-	-	575	-	6,900
52115 Janitorial Supplies	2,062	1,500	2,000	638	2,000	2,000
<b>Total Materials and Services</b>	<b>\$215,743</b>	<b>\$242,001</b>	<b>\$342,850</b>	<b>\$202,631</b>	<b>\$261,400</b>	<b>\$313,300</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	-	9,874	640,000	575,051	274,559	28,500
57500 Depreciation	192,384	206,625	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$192,384</b>	<b>\$216,499</b>	<b>\$640,000</b>	<b>\$575,051</b>	<b>\$274,559</b>	<b>\$28,500</b>
<b>Special Payments</b>						
50670 Street Sweeping Disposal	-	6,583	10,000	2,446	10,000	12,000
50770 Greenwaste	67	104	500	-	500	500
50780 Bad Debt	-	26	-	-	-	-
51750 Impact Fees Reserve	-	-	4,000	-	4,000	4,000
52025 Drug Testing	-	-	-	82	-	-
52120 Liability Insurance	40,611	40,915	52,558	42,811	52,558	52,558
52210 County Gate Fee - Landfill	261,578	268,280	240,000	220,686	240,000	240,000
55010 Banking Charges	9,553	-	6,500	2,148	6,500	6,500
55020 Safety	1,487	647	1,500	1,056	1,500	1,500
55030 Recycling Program	-	-	1,500	-	1,500	1,500
55040 Refuse Container Reserve	-	19,270	-	(4,921)	-	-
<b>Total Special Payments</b>	<b>\$313,296</b>	<b>\$335,825</b>	<b>\$316,558</b>	<b>\$264,308</b>	<b>\$316,558</b>	<b>\$318,558</b>
<b>Debt Service</b>						
54040 Lease - Capital Principal	-	(8,025)	-	-	-	-
54050 Lease - Capital Interest	324	-	-	-	-	-

**Sanitation (32400)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
54080 Interest on Long-Term Debt	1,809	1,323	-	-	-	-
<b>Total Debt Service</b>	<b>\$2,133</b>	<b>(\$6,702)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers</b>						
80060 Transfer Out Indirect Cost AL	354,314	366,660	484,152	443,806	484,152	500,635
80200 Transfer Out Shop	193,905	194,211	256,668	235,279	256,668	263,171
80300 Transfer Out General Fund	-	-	-	4,895	5,000	-
80550 Transfer Out Facilities Mai	15,149	15,752	23,387	24,815	23,387	24,787
81400 Transfer Out IT	11,484	12,504	15,502	26,433	15,502	47,512
<b>Total Transfers</b>	<b>\$574,852</b>	<b>\$589,127</b>	<b>\$779,709</b>	<b>\$735,228</b>	<b>\$784,709</b>	<b>\$836,105</b>
<b>Total Sanitation Expenses</b>	<b>\$2,302,533</b>	<b>\$2,359,993</b>	<b>\$3,205,204</b>	<b>\$2,727,591</b>	<b>\$2,738,313</b>	<b>\$2,785,116</b>



**2017 Budgeted Expenses**



## CNG Station (34400)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	3,388	3,837	3,982	1,756	3,982	-
50080 Vacation Paid	-	(162)	-	-	-	-
50090 FICA Paid	246	280	289	128	289	-
50110 Retirement Benefit	915	574	1,115	724	1,115	-
50120 Group Insurance	788	291	1,035	1,908	1,035	-
52190 Workers Compensation	28	82	40	35	40	43
<b>Total Personnel Services</b>	<b>\$5,365</b>	<b>\$4,902</b>	<b>\$6,461</b>	<b>\$4,551</b>	<b>\$6,461</b>	<b>\$43</b>
<b>Materials and Services</b>						
50310 Office Supplies	5	-	50	-	50	50
50460 Professional Services	6,733	4,966	4,700	-	4,700	4,700
50530 Equipment Repair	21,554	-	-	-	-	-
505307 Repair & Main. Equipment	7,017	8,425	22,500	2,760	22,500	22,500
50580 Utilities	9,104	9,213	9,180	10,096	9,180	9,180
52042 Small Tools & Equip-Noncapital	34	-	1,500	1,053	1,500	1,500
<b>Total Materials and Services</b>	<b>\$44,447</b>	<b>\$22,604</b>	<b>\$37,930</b>	<b>\$13,909</b>	<b>\$37,930</b>	<b>\$37,930</b>
<b>Capital Outlay</b>						
57500 Depreciation	27,240	27,240	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$27,240</b>	<b>\$27,240</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Special Payments</b>						
50585 CNG Fuel Cost	17,604	13,326	15,000	14,902	15,000	18,000
52120 Liability Insurance	283	291	371	302	371	371
52300 Maintenance Agreement	10,219	7,778	10,000	7,114	10,000	10,000
55010 Banking Charges	670	889	700	149	700	700
<b>Total Special Payments</b>	<b>\$28,776</b>	<b>\$22,284</b>	<b>\$26,071</b>	<b>\$22,467</b>	<b>\$26,071</b>	<b>\$29,071</b>
<b>Transfers</b>						
80060 Transfer Out Indirect Cost AL	8,316	11,450	-	-	-	-
81400 Transfer Out IT	396	414	508	1,078	508	1,664
<b>Total Transfers</b>	<b>\$8,712</b>	<b>\$11,864</b>	<b>\$508</b>	<b>\$1,078</b>	<b>\$508</b>	<b>\$1,664</b>
<b>Total CNG Station Expenses</b>	<b>\$114,540</b>	<b>\$88,894</b>	<b>\$70,970</b>	<b>\$42,005</b>	<b>\$70,970</b>	<b>\$68,708</b>

**CDBG 91-93 (40500)**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>11Mo Actual 2015-16</b>	<b>Projection 2015-16</b>	<b>Adopted 2016-17</b>
<b>Transfers</b>						
81302 Transfer Out 91-93 CDBG PI	611	45,494	561	-	561	-
<b>Total Transfers</b>	<b>\$611</b>	<b>\$45,494</b>	<b>\$561</b>	<b>\$0</b>	<b>\$561</b>	<b>\$0</b>
<b>Total CDBG 91-93 Expenses</b>	<b>\$611</b>	<b>\$45,494</b>	<b>\$561</b>	<b>\$0</b>	<b>\$561</b>	<b>\$0</b>

**Cal Home Grant****Cal Home Grant (42500)**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>11Mo Actual 2015-16</b>	<b>Projection 2015-16</b>	<b>Adopted 2016-17</b>
<b>Transfers</b>						
81310 Transfer Out 2000 Calhome PI	20,081	4,593	5,528	-	5,528	5,528
<b>Total Transfers</b>	<b>\$20,081</b>	<b>\$4,593</b>	<b>\$5,528</b>	<b>\$0</b>	<b>\$5,528</b>	<b>\$5,528</b>
<b>Total Cal Home Grant Expenses</b>	<b>\$20,081</b>	<b>\$4,593</b>	<b>\$5,528</b>	<b>\$0</b>	<b>\$5,528</b>	<b>\$5,528</b>

## CHFA Grant (45500)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Transfers</b>						
80840 Transfer Out Housing Fund	-	19	-	-	-	-
81905 Transfer Out CHFA	47,647	-	-	-	-	-
<b>Total Transfers</b>	<b>\$47,647</b>	<b>\$19</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total CHFA Grant Expenses</b>	<b>\$47,647</b>	<b>\$19</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 2003 CDBG

## 2003 CDBG (46500)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Transfers</b>						
80840 Transfer Out Housing Fund	1,583	-	2,111	-	2,111	-
81303 Transfer Out 03 CDBG PI	7,494	48,332	10,310	-	10,310	9,112
<b>Total Transfers</b>	<b>\$9,077</b>	<b>\$48,332</b>	<b>\$12,421</b>	<b>\$0</b>	<b>\$12,421</b>	<b>\$9,112</b>
<b>Total 2003 CDBG Expenses</b>	<b>\$9,077</b>	<b>\$48,332</b>	<b>\$12,421</b>	<b>\$0</b>	<b>\$12,421</b>	<b>\$9,112</b>

# 2003 Cal Home Rehabilitation

## 2003 Cal Home Rehabilitation (49500)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Transfers</b>						
81311 Transfer Out 03 Calhome PI	24,019	2,918	684	-	684	684
<b>Total Transfers</b>	<b>\$24,019</b>	<b>\$2,918</b>	<b>\$684</b>	<b>\$0</b>	<b>\$684</b>	<b>\$684</b>
<b>Total 2003 Cal Home Rehabilitation Expenses</b>	<b>\$24,019</b>	<b>\$2,918</b>	<b>\$684</b>	<b>\$0</b>	<b>\$684</b>	<b>\$684</b>

## 2004 CDBG

### 2004 CDBG (50500)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Transfers</b>						
80840 Transfer Out Housing Fund	1,559	-	1,538	-	1,538	-
81304 Transfer Out 04 CDBG PI	7,287	8,615	7,510	-	7,510	1,538
<b>Total Transfers</b>	<b>\$8,846</b>	<b>\$8,615</b>	<b>\$9,048</b>	<b>\$0</b>	<b>\$9,048</b>	<b>\$1,538</b>
<b>Total 2004 CDBG Expenses</b>	<b>\$8,846</b>	<b>\$8,615</b>	<b>\$9,048</b>	<b>\$0</b>	<b>\$9,048</b>	<b>\$1,538</b>

# 2004 Cal Home Grant

## 2004 Cal-Home Grant (51500)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Transfers</b>						
81312 Transfer Out 04 Calhome PI	48,711	5,418	6,566	-	6,566	6,566
<b>Total Transfers</b>	<b>\$48,711</b>	<b>\$5,418</b>	<b>\$6,566</b>	<b>\$0</b>	<b>\$6,566</b>	<b>\$6,566</b>
<b>Total 2004 Cal-Home Grant Expenses</b>	<b>\$48,711</b>	<b>\$5,418</b>	<b>\$6,566</b>	<b>\$0</b>	<b>\$6,566</b>	<b>\$6,566</b>

# 2005 Cal Home Grant

## 2005 Cal Home Grant (53500)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Materials and Services</b>						
52030 Miscellaneous	-	50	-	-	-	-
<b>Total Materials and Services</b>	<b>\$0</b>	<b>\$50</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers</b>						
81313 Transfer Out 05 Calhome	10,355	29,003	7,414	-	7,414	7,414
<b>Total Transfers</b>	<b>\$10,355</b>	<b>\$29,003</b>	<b>\$7,414</b>	<b>\$0</b>	<b>\$7,414</b>	<b>\$7,414</b>
<b>Total 2005 Cal Home Grant Expenses</b>	<b>\$10,355</b>	<b>\$29,053</b>	<b>\$7,414</b>	<b>\$0</b>	<b>\$7,414</b>	<b>\$7,414</b>

## CDBG RLA (56500)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Materials and Services</b>						
50460 Professional Services	-	-	20,000	21,882	26,000	20,000
<b>Total Materials and Services</b>	\$0	\$0	\$20,000	\$21,882	\$26,000	\$20,000
<b>Special Payments</b>						
50470 Grant Loans	-	-	250,000	190,056	250,000	-
<b>Total Special Payments</b>	\$0	\$0	\$250,000	\$190,056	\$250,000	\$0
<b>Transfers</b>						
80840 Transfer Out Housing Fund	-	-	2,393	-	2,393	-
81330 Oper Trans Out Cdbg Resuse	-	2,262	-	-	-	-
<b>Total Transfers</b>	\$0	\$2,262	\$2,393	\$0	\$2,393	\$0
<b>Total CDBG RLA Expenses</b>	<b>\$0</b>	<b>\$2,262</b>	<b>\$272,393</b>	<b>\$211,938</b>	<b>\$278,393</b>	<b>\$20,000</b>

## Cal-Home Reuse

## Cal-home Reuse (57500)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Special Payments</b>						
50470 Grant Loans	101,536	-	-	-	-	-
<b>Total Special Payments</b>	\$101,536	\$0	\$0	\$0	\$0	\$0
<b>Total Cal-home Reuse Expenses</b>	<b>\$101,536</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# 2006 Cal Home Grant

## 2006 Calhome (58500)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Transfers</b>						
81314 Transfer Out 06 Calhome PI	4,403	47,731	2,342	-	2,342	2,342
<b>Total Transfers</b>	<b>\$4,403</b>	<b>\$47,731</b>	<b>\$2,342</b>	<b>\$0</b>	<b>\$2,342</b>	<b>\$2,342</b>
<b>Total 2006 Calhome Expenses</b>	<b>\$4,403</b>	<b>\$47,731</b>	<b>\$2,342</b>	<b>\$0</b>	<b>\$2,342</b>	<b>\$2,342</b>

# 2007 Home Grant

## 2007 Home Grant (60500)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Transfers</b>						
80840 Transfer Out Housing Fund	-	-	9,000	8,279	9,000	-
81325 Transfer Out Home PI	-	61,486	-	-	-	-
<b>Total Transfers</b>	<b>\$0</b>	<b>\$61,486</b>	<b>\$9,000</b>	<b>\$8,279</b>	<b>\$9,000</b>	<b>\$0</b>
<b>Total 2007 Home Grant Expenses</b>	<b>\$0</b>	<b>\$61,486</b>	<b>\$9,000</b>	<b>\$8,279</b>	<b>\$9,000</b>	<b>\$0</b>

## 2009 CDBG 09STBG-6421 (63500)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Special Payments</b>						
50470 Grant Loans	-	1,225	-	-	-	-
<b>Total Special Payments</b>	\$0	\$1,225	\$0	\$0	\$0	\$0
<b>Transfers</b>						
80840 Transfer Out Housing Fund	1,522	-	1,512	-	1,512	-
81305 Transfer Out 09CDBG	7,431	62,311	7,385	-	7,385	1,513
<b>Total Transfers</b>	\$8,953	\$62,311	\$8,897	\$0	\$8,897	\$1,513
<b>Total 2009 CDBG 09STBG-6421 Expenses</b>	<b>\$8,953</b>	<b>\$63,536</b>	<b>\$8,897</b>	<b>\$0</b>	<b>\$8,897</b>	<b>\$1,513</b>

## 2008 EDEF-5879 CDBG

## 08-EDEF-5879 CDBG Grant (65500)

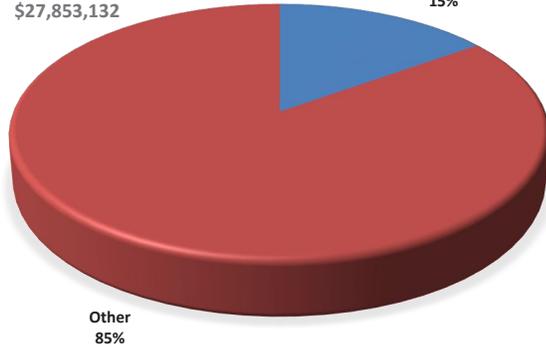
	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Transfers</b>						
80840 Transfer Out Housing Fund	656	-	657	-	657	-
81315 Transfer Out ED Bryne Mem	3,201	3,867	3,210	-	3,210	3,209
<b>Total Transfers</b>	\$3,857	\$3,867	\$3,867	\$0	\$3,867	\$3,209
<b>Total 08-EDEF-5879 CDBG Grant Expenses</b>	<b>\$3,857</b>	<b>\$3,867</b>	<b>\$3,867</b>	<b>\$0</b>	<b>\$3,867</b>	<b>\$3,209</b>

## 2013 CDBG (69500)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Materials and Services</b>						
50230 Training and Travel	-	-	-	1,190	-	-
50460 Professional Services	-	67,280	213,779	11,357	16,000	105,229
<b>Total Materials and Services</b>	<b>\$0</b>	<b>\$67,280</b>	<b>\$213,779</b>	<b>\$12,547</b>	<b>\$16,000</b>	<b>\$105,229</b>
<b>Special Payments</b>						
50470 Grant Loans	-	-	759,466	171,324	759,466	759,466
<b>Total Special Payments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$759,466</b>	<b>\$171,324</b>	<b>\$759,466</b>	<b>\$759,466</b>
<b>Total 2013 CDBG Expenses</b>	<b>\$0</b>	<b>\$67,280</b>	<b>\$973,245</b>	<b>\$183,871</b>	<b>\$775,466</b>	<b>\$864,695</b>

# Public Safety

Total City Budget  
\$27,853,132



Supplemental Law Enforcement

2.38%

Code Compliance

7.88%

Fire Services

11.81%

Sheriff

77.94%

Public Safety

\$ 4,207,709



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## 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 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Taxes	113,800	101,719	86,000	103,753	17,753	20.6%	19.0%
Fines and Forfeiture	58,240	56,423	45,000	87,085	42,085	93.5%	16.0%
Charges for Services	20,647	18,709	20,800	20,800		.0%	3.8%
Grants and Donations	29,389	-	10,000	10,000		.0%	1.8%
Intergovernmental	100,000	106,230	224,000	224,000		.0%	41.1%
Other Financing Src	100,000	94,775	224,000	100,000	(124,000)	-55.4%	18.3%
Miscellaneous	300	135	-	-		#.0%	.0%
<b>Total Revenues</b>	<b>\$422,376</b>	<b>\$377,991</b>	<b>\$609,800</b>	<b>\$545,638</b>	<b>(\$64,162)</b>	<b>-10.5%</b>	<b>100.0%</b>

Expenses by Category	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Personnel Services	3,576,408	3,692,020	3,903,946	4,025,118	121,172	3.1%	95.7%
Materials and Services	17,527	52,324	29,400	33,800	4,400	15.0%	.8%
Capital Outlay	23,599	-	-	-		#.0%	.0%
Special Payments	16,542	9,972	17,875	14,875	(3,000)	-16.8%	.4%
Transfers	130,237	126,177	275,658	133,916	(141,742)	-51.4%	3.2%
<b>Total Expenses</b>	<b>\$3,764,313</b>	<b>\$3,880,493</b>	<b>\$4,226,879</b>	<b>\$4,207,709</b>	<b>(\$19,170)</b>	<b>-.5%</b>	<b>100.0%</b>

Expenses by Department	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Fire Services (137)	423,203	446,479	462,106	496,942	34,836	7.5%	11.8%
Sheriff (140)	3,104,377	3,144,143	3,229,247	3,279,375	50,128	1.6%	77.9%
Code Compliance (160)	130,055	195,096	311,526	331,392	19,866	6.4%	7.9%
Public Works (200)	6,678	-	-	-		#.0%	.0%
Grant Funds (500)	100,000	94,775	224,000	100,000	(124,000)	-55.4%	2.4%
<b>Total Expenses</b>	<b>\$3,764,313</b>	<b>\$3,880,493</b>	<b>\$4,226,879</b>	<b>\$4,207,709</b>	<b>(\$19,170)</b>	<b>-.5%</b>	<b>100.0%</b>

Expenses by Fund	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
General Fund (1)	3,657,635	3,785,718	4,002,879	4,107,709	104,830	2.6%	97.6%
Emergency Response (15)	6,678	-	-	-		#.0%	.0%
Supplemental Law Enforcement (41)	100,000	94,775	224,000	100,000	(124,000)	-55.4%	2.4%
<b>Total Expenses</b>	<b>\$3,764,313</b>	<b>\$3,880,493</b>	<b>\$4,226,879</b>	<b>\$4,207,709</b>	<b>(\$19,170)</b>	<b>-.5%</b>	<b>100.0%</b>

Expenses by Org	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Fire Services (01137)	423,203	446,479	462,106	496,942	34,836	7.5%	11.8%
Sheriff (01140)	3,104,377	3,144,143	3,229,247	3,279,375	50,128	1.6%	77.9%
Code Compliance (01160)	130,055	195,096	311,526	331,392	19,866	6.4%	7.9%
Emergency Response (15200)	6,678	-	-	-		#.0%	.0%
Supplemental Law Enforcement (41500)	100,000	94,775	224,000	100,000	(124,000)	-55.4%	2.4%
<b>Total Expenses</b>	<b>\$3,764,313</b>	<b>\$3,880,493</b>	<b>\$4,226,879</b>	<b>\$4,207,709</b>	<b>(\$19,170)</b>	<b>-.5%</b>	<b>100.0%</b>

# Public Safety Budgeted Expenses By Org & Category

Org No	Org Description	Personnel Services	Materials and Services	Capital Outlay	Special Payments	Transfers	Total
01137	Fire Services	496,942					496,942
01140	Sheriff	3,239,095	20,700	-	-	19,580	3,279,375
01160	Code Compliance	289,081	13,100		14,875	14,336	331,392
15200	Emergency Response			-			-
41500	Supplemental Law Enforcement					100,000	100,000
<b>Grand Total</b>		<b>4,025,118</b>	<b>33,800</b>	<b>-</b>	<b>14,875</b>	<b>133,916</b>	<b>4,207,709</b>

## Public Safety Salary Distribution Recap

POSITION	GRADE	2014	2015	2016	2017	MIN SALARY	MAX SALARY
CODE COMPLIANCE OFFICER (CODE)	40	1.00	1.25	2.50	2.35	50,788	64,820
PLANNING DIR (PLDR)	CONTRACT	0.10	0.10	0.10	0.10		
<b>CODE COMPLIANCE (01160)</b>		<b>1.10</b>	<b>1.35</b>	<b>2.60</b>	<b>2.45</b>		
<b>GRAND TOTAL</b>		<b>1.10</b>	<b>1.35</b>	<b>2.60</b>	<b>2.45</b>		



## Fire Services (01137)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50020 Contract Salary	423,203	446,479	462,106	471,035	471,800	496,942
<b>Total Personnel Services</b>	<b>\$423,203</b>	<b>\$446,479</b>	<b>\$462,106</b>	<b>\$471,035</b>	<b>\$471,800</b>	<b>\$496,942</b>
<b>Total Fire Services Expenses</b>	<b>\$423,203</b>	<b>\$446,479</b>	<b>\$462,106</b>	<b>\$471,035</b>	<b>\$471,800</b>	<b>\$496,942</b>



**Sheriff (01140)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50020 Contract Salary	3,018,169	3,040,537	3,136,955	2,344,368	3,136,955	3,193,797
50021 Supplemental Cont. Services	4,447	8,606	10,000	-	10,000	10,000
50110 Retirement Benefit	33,643	36,328	35,298	34,044	35,298	35,298
<b>Total Personnel Services</b>	<b>\$3,056,259</b>	<b>\$3,085,471</b>	<b>\$3,182,253</b>	<b>\$2,378,412</b>	<b>\$3,182,253</b>	<b>\$3,239,095</b>
<b>Materials and Services</b>						
50260 Bike Patrol	4,042	-	1,500	1,299	1,500	1,500
50270 Radar Repair	347	-	500	295	500	500
50310 Office Supplies	-	-	100	18	100	100
50460 Professional Services	-	-	1,200	2,020	2,600	1,200
52030 Miscellaneous	254	123	500	258	500	500
52042 Small Tools & Equip-Noncapital	5,056	18,159	10,000	395	10,000	10,000
52044 Computer Hardware	-	17,550	-	-	-	-
52110 Janitorial Services	-	-	-	575	-	6,900
<b>Total Materials and Services</b>	<b>\$9,699</b>	<b>\$35,832</b>	<b>\$13,800</b>	<b>\$4,860</b>	<b>\$15,200</b>	<b>\$20,700</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	16,921	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$16,921</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Special Payments</b>						
52160 Parking Citation	-	489	-	-	-	-
<b>Total Special Payments</b>	<b>\$0</b>	<b>\$489</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers</b>						
80550 Transfer Out Facilities Mai	21,498	22,351	33,194	28,186	33,194	19,580
<b>Total Transfers</b>	<b>\$21,498</b>	<b>\$22,351</b>	<b>\$33,194</b>	<b>\$28,186</b>	<b>\$33,194</b>	<b>\$19,580</b>
<b>Total Sheriff Expenses</b>	<b>\$3,104,377</b>	<b>\$3,144,143</b>	<b>\$3,229,247</b>	<b>\$2,411,458</b>	<b>\$3,230,647</b>	<b>\$3,279,375</b>



## Code Compliance (01160)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	61,768	110,444	140,565	110,102	140,565	157,678
50050 Overtime	-	-	7,028	-	7,028	7,884
50060 Extra Help	-	-	22,080	-	22,080	22,080
50090 FICA Paid	4,475	8,204	10,191	8,183	10,191	12,614
50110 Retirement Benefit	8,529	21,377	39,358	11,086	39,358	44,150
50120 Group Insurance	20,906	17,112	36,547	17,804	20,000	40,996
50125 Boot Allowance	-	490	1,000	345	1,000	500
50130 Uniform Allowance	-	1,028	800	667	800	1,000
52190 Workers Compensation	1,268	1,415	2,018	1,753	2,018	2,179
<b>Total Personnel Services</b>	<b>\$96,946</b>	<b>\$160,070</b>	<b>\$259,587</b>	<b>\$149,940</b>	<b>\$243,040</b>	<b>\$289,081</b>
<b>Materials and Services</b>						
50230 Training and Travel	-	1,676	3,500	1,853	3,500	3,000
50285 Communication - Cell	650	550	1,500	1,784	1,500	2,000
50290 Postage	-	6	-	-	-	300
50310 Office Supplies	412	1,687	500	480	500	800
50320 Fuel	1,573	2,232	3,000	1,330	2,000	3,000
50350 Physicals	-	-	-	48	-	-
50370 Uniform Cleaning Service	173	54	100	48	100	100
50460 Professional Services	2,793	9,300	4,000	748	4,000	2,000
52030 Miscellaneous	119	150	500	63	500	400
52042 Small Tools & Equip-Noncapital	2,108	837	2,500	106	2,500	1,500
<b>Total Materials and Services</b>	<b>\$7,828</b>	<b>\$16,492</b>	<b>\$15,600</b>	<b>\$6,460</b>	<b>\$14,600</b>	<b>\$13,100</b>
<b>Special Payments</b>						
50780 Bad Debt	-	-	5,000	-	5,000	1,000
52120 Liability Insurance	3,115	3,132	4,075	3,319	4,075	4,075
52225 Community Projects	282	-	-	-	-	1,000
52230 Weed Abatement	4,120	2,367	8,000	3,539	8,000	8,000
52245 Temporary Destitute Housing	200	-	300	-	300	300
52255 Bike Helmets TDA 3 Grant Exp	8,825	3,984	500	159	500	500
<b>Total Special Payments</b>	<b>\$16,542</b>	<b>\$9,483</b>	<b>\$17,875</b>	<b>\$7,017</b>	<b>\$17,875</b>	<b>\$14,875</b>
<b>Transfers</b>						
80200 Transfer Out Shop	2,896	3,025	10,533	9,658	10,533	4,785
80550 Transfer Out Facilities Mai	1,847	1,923	2,849	4,275	2,849	1,680
81400 Transfer Out IT	3,996	4,103	5,082	4,466	5,082	7,871
<b>Total Transfers</b>	<b>\$8,739</b>	<b>\$9,051</b>	<b>\$18,464</b>	<b>\$18,399</b>	<b>\$18,464</b>	<b>\$14,336</b>
<b>Total Code Compliance Expenses</b>	<b>\$130,055</b>	<b>\$195,096</b>	<b>\$311,526</b>	<b>\$181,816</b>	<b>\$293,979</b>	<b>\$331,392</b>

# Emergency Response

## Emergency Response (15200)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Capital Outlay</b>						
52040 Capital Outlay	-	-	-	18,630	18,900	-
560112 Transit Security Project	6,678	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$6,678</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,630</b>	<b>\$18,900</b>	<b>\$0</b>
<b>Total Emergency Response Expenses</b>	<b>\$6,678</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,630</b>	<b>\$18,900</b>	<b>\$0</b>

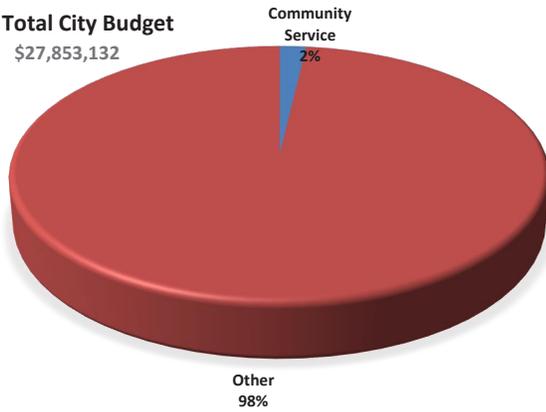
## Supplemental Law Enforcement

### Supplemental Law Enforcement (41500)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Transfers</b>						
81710 Transfer Out Sheriff (Deputy)	100,000	94,775	224,000	230,360	230,360	100,000
<b>Total Transfers</b>	<b>\$100,000</b>	<b>\$94,775</b>	<b>\$224,000</b>	<b>\$230,360</b>	<b>\$230,360</b>	<b>\$100,000</b>
<b>Total Supplemental Law Enforcement</b>	<b>\$100,000</b>	<b>\$94,775</b>	<b>\$224,000</b>	<b>\$230,360</b>	<b>\$230,360</b>	<b>\$100,000</b>

# Community Services

Total City Budget  
\$27,853,132



Animal Services



42.42%

Community Service

\$ 513,241

Public Transit



57.58%



## 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 Services Budgeted Expenses By Org & Category

Org No	Org Description	Personnel Services	Materials and Services	Capital Outlay	Special Payments	Transfers	Total
01145	Animal Services	136,072	33,550	25,000	3,704	19,393	217,719
12200	Public Transit	162,086	42,950	-	6,989	83,497	295,522
<b>Grand Total</b>		<b>298,158</b>	<b>76,500</b>	<b>25,000</b>	<b>10,693</b>	<b>102,890</b>	<b>513,241</b>

# Community Service Area Summary

Revenues by Category	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Licenses and Permits	2,770	2,490	3,500	3,176	(324)	-9.3%	.6%
Fines and Forfeiture	500	350	400	500	100	25.0%	.1%
Charges for Services	165,246	124,227	175,450	247,529	72,079	41.1%	48.8%
Interest	296	323	-	-		#.0%	.0%
Grants and Donations	139,651	131,194	257,401	253,388	(4,013)	-1.6%	50.0%
Miscellaneous	-	-	2,500	2,500		.0%	.5%
<b>Total Revenues</b>	<b>\$308,463</b>	<b>\$258,584</b>	<b>\$439,251</b>	<b>\$507,093</b>	<b>\$67,842</b>	<b>15.4%</b>	<b>100.0%</b>

Expenses by Category	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Personnel Services	216,654	225,260	280,625	298,158	17,533	6.2%	58.1%
Materials and Services	65,367	60,285	82,050	76,500	(5,550)	-6.8%	14.9%
Capital Outlay	83,304	102,187	227,000	25,000	(202,000)	-89.0%	4.9%
Special Payments	8,496	8,237	9,444	10,693	1,249	13.2%	2.1%
Transfers	59,106	59,902	82,092	102,890	20,798	25.3%	20.0%
<b>Total Expenses</b>	<b>\$432,927</b>	<b>\$455,871</b>	<b>\$681,211</b>	<b>\$513,241</b>	<b>(\$167,970)</b>	<b>-24.7%</b>	<b>100.0%</b>

Expenses by Department	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Animal Services (145)	117,932	161,041	246,045	217,719	(28,326)	-11.5%	42.4%
Public Works (200)	314,995	294,830	435,166	295,522	(139,644)	-32.1%	57.6%
<b>Total Expenses</b>	<b>\$432,927</b>	<b>\$455,871</b>	<b>\$681,211</b>	<b>\$513,241</b>	<b>(\$167,970)</b>	<b>-24.7%</b>	<b>100.0%</b>

Expenses by Fund	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
General Fund (1)	117,932	161,041	246,045	217,719	(28,326)	-11.5%	42.4%
Public Transit (12)	314,995	294,830	435,166	295,522	(139,644)	-32.1%	57.6%
<b>Total Expenses</b>	<b>\$432,927</b>	<b>\$455,871</b>	<b>\$681,211</b>	<b>\$513,241</b>	<b>(\$167,970)</b>	<b>-24.7%</b>	<b>100.0%</b>

Expenses by Org	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Animal Services (01145)	117,932	161,041	246,045	217,719	(28,326)	-11.5%	42.4%
Public Transit (12200)	314,995	294,830	435,166	295,522	(139,644)	-32.1%	57.6%
<b>Total Expenses</b>	<b>\$432,927</b>	<b>\$455,871</b>	<b>\$681,211</b>	<b>\$513,241</b>	<b>(\$167,970)</b>	<b>-24.7%</b>	<b>100.0%</b>

## Community Service Salary Distribution Recap

POSITION	GRADE	2014	2015	2016	2017	MIN SALARY	MAX SALARY
ANIMAL CONTROL OFFICER (ANOP)	25	1.00	1.00	2.00	2.00	35,068	44,756
<b>ANIMAL SERVICES (01145)</b>		<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>		
TRANSIT BUS DRIVER (TRDR)	25	2.00	2.00	2.00	2.00	35,068	44,756
<b>PUBLIC TRANSIT (12200)</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>		
<b>GRAND TOTAL</b>		<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>		

**Animal Services (01145)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	32,299	52,778	70,477	65,996	70,477	74,043
50050 Overtime	8,929	10,109	6,024	5,979	6,024	3,702
50060 Extra Help	10,277	6,342	10,000	-	10,000	10,000
50090 FICA Paid	3,819	5,176	5,110	5,347	5,110	5,923
50110 Retirement Benefit	2,503	6,865	19,734	5,974	19,734	20,732
50120 Group Insurance	12,499	13,182	18,324	16,345	18,324	19,251
50125 Boot Allowance	161	-	175	175	175	175
50130 Uniform Allowance	25	35	1,100	794	1,100	1,100
52190 Workers Compensation	2,077	2,052	1,061	921	1,061	1,146
<b>Total Personnel Services</b>	<b>\$72,589</b>	<b>\$96,539</b>	<b>\$132,005</b>	<b>\$101,531</b>	<b>\$132,005</b>	<b>\$136,072</b>
<b>Materials and Services</b>						
50230 Training and Travel	1,899	788	4,000	549	4,000	5,500
50285 Communication - Cell	909	1,202	600	881	600	900
50310 Office Supplies	493	493	500	122	500	500
50320 Fuel	4,297	3,834	5,000	2,779	3,000	4,500
50360 Drug & Alcohol Testing	-	70	-	-	-	-
50370 Uniform Cleaning Service	306	179	400	182	400	400
50380 Tools	85	534	1,000	314	1,000	1,000
50390 Materials/Supplies	4,010	4,230	4,500	1,986	4,500	4,500
50410 Vet Services	6,133	3,199	8,000	3,628	8,000	8,000
50415 Pet Food	845	154	1,000	-	1,000	1,000
50420 Animal Disposal Service	1,590	1,040	2,000	1,040	2,000	2,000
50460 Professional Services	3,513	5,511	2,000	59	2,000	2,000
50530 Equipment Repair	307	300	2,000	816	2,000	2,000
52030 Miscellaneous	870	804	750	104	750	750
52042 Small Tools & Equip-Noncapital	495	361	500	228	500	500
<b>Total Materials and Services</b>	<b>\$25,752</b>	<b>\$22,699</b>	<b>\$32,250</b>	<b>\$12,688</b>	<b>\$30,250</b>	<b>\$33,550</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	-	21,958	45,000	-	200	25,000
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$21,958</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$200</b>	<b>\$25,000</b>
<b>Special Payments</b>						
52020 Cash Short/Over	-	(334)	-	-	-	-
52120 Liability Insurance	2,832	2,865	3,704	3,017	3,704	3,704
<b>Total Special Payments</b>	<b>\$2,832</b>	<b>\$2,531</b>	<b>\$3,704</b>	<b>\$3,017</b>	<b>\$3,704</b>	<b>\$3,704</b>
<b>Transfers</b>						
80200 Transfer Out Shop	1,454	1,452	10,533	9,658	10,533	4,785
80550 Transfer Out Facilities Mai	11,309	11,759	17,471	14,836	17,471	10,305
81400 Transfer Out IT	3,996	4,103	5,082	2,541	5,082	4,303
<b>Total Transfers</b>	<b>\$16,759</b>	<b>\$17,314</b>	<b>\$33,086</b>	<b>\$27,035</b>	<b>\$33,086</b>	<b>\$19,393</b>
<b>Total Animal Services Expenses</b>	<b>\$117,932</b>	<b>\$161,041</b>	<b>\$246,045</b>	<b>\$144,271</b>	<b>\$199,245</b>	<b>\$217,719</b>

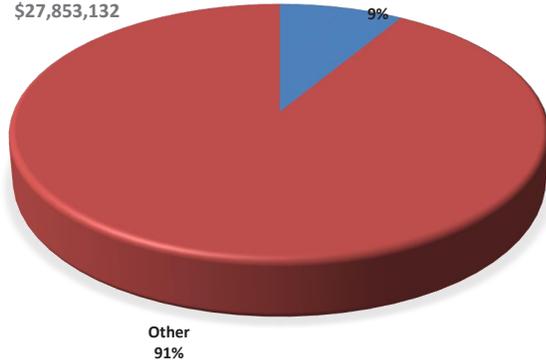
Public Transit (12200)	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	76,035	78,526	79,644	63,217	81,482	86,700
50050 Overtime	493	330	3,982	2,988	4,074	4,335
50080 Vacation Paid	-	(2,562)	-	-	-	-
50090 FICA Paid	5,563	5,738	5,774	4,873	6,545	6,936
50110 Retirement Benefit	18,905	13,800	22,300	15,751	24,445	24,276
50120 Group Insurance	31,773	22,536	20,707	15,503	28,519	22,542
50125 Boot Allowance	162	285	350	58	285	285
50130 Uniform Allowance	-	-	1,500	1,054	2,555	1,500
52190 Workers Compensation	11,134	10,068	14,363	12,475	10,756	15,512
<b>Total Personnel Services</b>	<b>\$144,065</b>	<b>\$128,721</b>	<b>\$148,620</b>	<b>\$115,919</b>	<b>\$158,661</b>	<b>\$162,086</b>
<b>Materials and Services</b>						
50230 Training and Travel	60	97	500	80	100	100
50280 Communications	2,320	2,202	2,100	2,277	2,600	2,600
50285 Communication - Cell	-	-	600	-	400	-
50290 Postage	-	-	300	-	18,000	-
50310 Office Supplies	372	79	1,000	336	1,000	400
50320 Fuel	23,991	17,664	25,000	15,240	16,000	18,000
50350 Physicals	240	-	200	219	100	100
50370 Uniform Cleaning Service	500	668	1,800	549	1,000	1,000
50390 Materials/Supplies	24	-	1,000	515	250	250
50460 Professional Services	8,950	1,797	5,000	4,775	5,900	2,500
50530 Equipment Repair	-	11,515	-	-	1,000	11,000
50580 Utilities	2,642	1,517	10,200	174	5,600	5,600
52030 Miscellaneous	-	-	-	85	-	-
52042 Small Tools & Equip-Noncapital	-	-	1,500	62	-	-
52050 Auditor	516	2,047	600	1,248	1,300	1,200
52115 Janitorial Supplies	-	-	-	150	-	200
<b>Total Materials and Services</b>	<b>\$39,615</b>	<b>\$37,586</b>	<b>\$49,800</b>	<b>\$25,710</b>	<b>\$53,250</b>	<b>\$42,950</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	-	-	182,000	172,669	194,000	-
57500 Depreciation	83,304	80,229	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$83,304</b>	<b>\$80,229</b>	<b>\$182,000</b>	<b>\$172,669</b>	<b>\$194,000</b>	<b>\$0</b>
<b>Special Payments</b>						
52025 Drug Testing	-	-	-	154	-	-
52120 Liability Insurance	5,664	5,706	5,740	4,133	6,589	6,589
55020 Safety	-	-	-	-	-	400
<b>Total Special Payments</b>	<b>\$5,664</b>	<b>\$5,706</b>	<b>\$5,740</b>	<b>\$4,287</b>	<b>\$6,589</b>	<b>\$6,989</b>
<b>Transfers</b>						
80200 Transfer Out Shop	36,504	36,562	41,075	37,653	36,700	76,553
80550 Transfer Out Facilities Mai	1,847	1,923	2,849	2,415	6,500	1,680
81400 Transfer Out IT	3,996	4,103	5,082	2,981	4,500	5,264
<b>Total Transfers</b>	<b>\$42,347</b>	<b>\$42,588</b>	<b>\$49,006</b>	<b>\$43,049</b>	<b>\$47,700</b>	<b>\$83,497</b>
<b>Total Public Transit Expenses</b>	<b>\$314,995</b>	<b>\$294,830</b>	<b>\$435,166</b>	<b>\$361,634</b>	<b>\$460,200</b>	<b>\$295,522</b>

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# Support Services

**Total City Budget**  
\$27,853,132



**Support Services**  
9%

Human Resources/Risk Mgmt

3.59%

**Support Services**

\$ 2,411,518

Budget

5.24%

City Council

6.08%

Facilities Maintenance

8.86%

Finance/Accounting

10.26%

Information Technology

10.87%

Non-Departmental

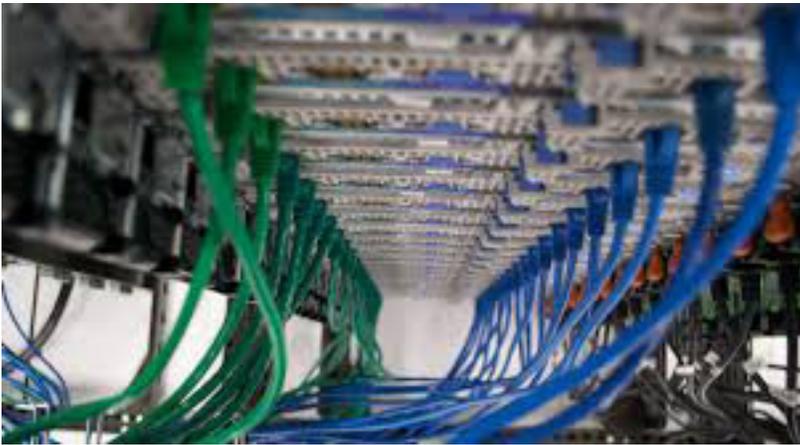
15.06%

City Manager

19.73%

Shop Maintenance

20.30%



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## **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 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Taxes	3,675,661	4,450,116	3,961,638	4,238,414	276,776	7.0%	60.0%
Licenses and Permits	91,702	99,527	120,419	92,754	(27,665)	-23.0%	1.3%
Charges for Services	29,117	80,302	36,692	44,989	8,297	22.6%	.6%
Interest	7,983	6,538	6,000	6,000		.0%	.1%
Rental Income	9,830	8,985	8,900	8,900		.0%	.1%
Other Financing Src	2,227,704	2,113,535	2,773,190	2,670,985	(102,205)	-3.7%	37.8%
Miscellaneous	17,688	23,962	7,000	7,000		.0%	.1%
<b>Total Revenues</b>	<b>\$6,059,685</b>	<b>\$6,782,965</b>	<b>\$6,913,839</b>	<b>\$7,069,042</b>	<b>\$155,203</b>	<b>2.2%</b>	<b>100.0%</b>

Expenses by Category	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Personnel Services	983,121	847,186	1,076,784	1,136,741	59,957	5.6%	47.1%
Materials and Services	681,730	817,178	917,689	930,670	12,981	1.4%	38.6%
Capital Outlay	21,704	15,820	61,794	15,000	(46,794)	-75.7%	.6%
Special Payments	216,793	224,366	260,245	206,745	(53,500)	-20.6%	8.6%
Debt Service	-	-	-	-		#.0%	.0%
Transfers	90,438	86,320	178,827	122,362	(56,465)	-31.6%	5.1%
<b>Total Expenses</b>	<b>\$1,993,786</b>	<b>\$1,990,870</b>	<b>\$2,495,339</b>	<b>\$2,411,518</b>	<b>(\$83,821)</b>	<b>-3.4%</b>	<b>100.0%</b>

Expenses by Department	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
City Council (105)	117,703	103,677	155,607	146,622	(8,985)	-5.8%	6.1%
City Manager (110)	418,032	387,577	462,406	475,885	13,479	2.9%	19.7%
Finance/Accounting (115)	159,453	143,109	229,535	247,530	17,995	7.8%	10.3%
Budget (117)	114,656	93,055	147,432	126,267	(21,165)	-14.4%	5.2%
Human Resources/Risk Mgmt. (120)	50,291	72,956	84,366	86,652	2,286	2.7%	3.6%
Non-Departmental (130)	442,234	451,265	435,600	363,100	(72,500)	-16.6%	15.1%
Information Technology (155)	116,116	140,062	172,781	262,084	89,303	51.7%	10.9%
Public Works (200)	575,301	599,169	807,612	703,378	(104,234)	-12.9%	29.2%
<b>Total Expenses</b>	<b>\$1,993,786</b>	<b>\$1,990,870</b>	<b>\$2,495,339</b>	<b>\$2,411,518</b>	<b>(\$83,821)</b>	<b>-3.4%</b>	<b>100.0%</b>

Expenses by Fund	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
General Fund (1)	1,418,485	1,391,701	1,687,727	1,708,140	20,413	1.2%	70.8%
Shop Maintenance (11)	380,340	391,961	515,065	489,610	(25,455)	-4.9%	20.3%
Facilities Maintenance (16)	194,961	207,208	292,547	213,768	(78,779)	-26.9%	8.9%
<b>Total Expenses</b>	<b>\$1,993,786</b>	<b>\$1,990,870</b>	<b>\$2,495,339</b>	<b>\$2,411,518</b>	<b>(\$83,821)</b>	<b>-3.4%</b>	<b>100.0%</b>

Expenses by Org	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
City Council (01105)	117,703	103,677	155,607	146,622	(8,985)	-5.8%	6.1%
City Manager (01110)	418,032	387,577	462,406	475,885	13,479	2.9%	19.7%
Finance/Accounting (01115)	159,453	143,109	229,535	247,530	17,995	7.8%	10.3%
Budget (01117)	114,656	93,055	147,432	126,267	(21,165)	-14.4%	5.2%
Human Resources/Risk Mgmt (01120)	50,291	72,956	84,366	86,652	2,286	2.7%	3.6%
Non-Departmental (01130)	442,234	451,265	435,600	363,100	(72,500)	-16.6%	15.1%
Information Technology (01155)	116,116	140,062	172,781	262,084	89,303	51.7%	10.9%
Shop Maintenance (11200)	380,340	391,961	515,065	489,610	(25,455)	-4.9%	20.3%
Facilities Maintenance (16200)	194,961	207,208	292,547	213,768	(78,779)	-26.9%	8.9%
<b>Total Expenses</b>	<b>\$1,993,786</b>	<b>\$1,990,870</b>	<b>\$2,495,339</b>	<b>\$2,411,518</b>	<b>(\$83,821)</b>	<b>-3.4%</b>	<b>100.0%</b>

# Support Services Budgeted Expenses By Org & Category

Org No	Org Description	Personnel Services	Materials and Services	Capital Outlay	Special Payments	Debt Service	Transfers	Total
01105	City Council	93,315	39,800				13,507	146,622
01110	City Manager	398,582	36,650		17,200		23,453	475,885
01115	Finance/Accounting	190,554	43,700	-	3,519		9,757	247,530
01117	Budget	90,871	27,200	-	2,222		5,974	126,267
01120	Human Resources/Risk Mgmt	46,229	18,450		15,852		6,121	86,652
01130	Non-Departmental		295,500	-	37,600	-	30,000	363,100
01155	Information Technology		202,962	-	55,000		4,122	262,084
11200	Shop Maintenance	190,592	255,659	15,000	8,778		19,581	489,610
16200	Facilities Maintenance	126,598	10,749	-	66,574		9,847	213,768
<b>Grand Total</b>		<b>1,136,741</b>	<b>930,670</b>	<b>15,000</b>	<b>206,745</b>	<b>-</b>	<b>122,362</b>	<b>2,411,518</b>

# Support Services Salary Distribution Recap

POSITION	GRADE	2014	2015	2016	2017	MIN SALARY	MAX SALARY
ACCOUNTING ASST. I (ACTI)	23		1.00				
ADMINISTRATIVE ASSISTANT I (ADAS)	29			0.20	0.20	38,708	49,403
CITY MANAGER (CTYM)	CONTRACT	1.00	1.00	1.00	1.00		
CLERK (CHCL)	23			0.55	0.55	33,378	42,599
EXECUTIVE ASSISTANT (EXSC)	33	0.55	0.50	0.50	0.50	42,726	54,531
GRANT ADMINISTRATOR (GRAN)	47	0.20		0.20	0.20	60,371	77,051
<b>CITY MANAGER (01110)</b>		<b>1.75</b>	<b>2.50</b>	<b>2.45</b>	<b>2.45</b>		
ACCOUNTING ASST. I (ACTI)	23	0.30	0.25				
ACCOUNTING ASST. II (ACII)	26		0.20				
ACCOUNTING MANAGER (ACMG)	09	0.20		0.20	0.20	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.20				
FINANCE DIRECTOR (FNDR)	CONTRACT	0.45	0.45	0.45	0.35		
PAYROLL SPECIALIST (APPR)	28			0.60	0.60	37,764	48,197
<b>FINANCE/ACCOUNTING (01115)</b>		<b>0.95</b>	<b>1.10</b>	<b>1.25</b>	<b>1.15</b>		
ACCOUNTING ASST. II (ACII)	26		0.20				
ACCOUNTING MANAGER (ACMG)	09	0.20		0.20	0.20	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.20				
FINANCE DIRECTOR (FNDR)	CONTRACT	0.40	0.40	0.40	0.30		
<b>BUDGET (01117)</b>		<b>0.60</b>	<b>0.80</b>	<b>0.60</b>	<b>0.50</b>		
EXECUTIVE ASSISTANT (EXSC)	33	0.50	0.50	0.50	0.50	42,726	54,531
<b>HUMAN RESOURCES/RISK MGMT (01120)</b>		<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>		
MECHANIC I (MCI)	26	1.00	1.00	1.00	1.00	35,944	45,875
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.10	0.10	0.10	0.10		
SHOP SUPERVISOR (SHSP)	32	1.00	1.00	1.00	1.00	41,684	53,201
<b>SHOP MAINTENANCE (11200)</b>		<b>2.10</b>	<b>2.10</b>	<b>2.10</b>	<b>2.10</b>		
FACILITIES MAINT. TECH (FMTK)	29	1.00	1.00	1.00	1.00	38,708	49,403
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT			0.12	0.02		
<b>FACILITIES MAINTENANCE (16200)</b>		<b>1.00</b>	<b>1.00</b>	<b>1.12</b>	<b>1.02</b>		
<b>GRAND TOTAL</b>		<b>6.90</b>	<b>8.00</b>	<b>8.02</b>	<b>7.72</b>		

City Council (01105)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	16,818	18,548	21,450	17,288	21,450	22,536
50090 FICA Paid	1,048	1,148	1,555	1,022	1,555	1,803
50110 Retirement Benefit	1,254	3,405	6,006	20	6,006	6,310
50120 Group Insurance	53,588	32,347	62,000	12,374	15,000	62,000
52190 Workers Compensation	395	412	617	536	617	666
<b>Total Personnel Services</b>	<b>\$73,103</b>	<b>\$55,860</b>	<b>\$91,628</b>	<b>\$31,240</b>	<b>\$44,628</b>	<b>\$93,315</b>
<b>Materials and Services</b>						
50210 Elections	-	5,338	8,000	-	8,000	10,000
50230 Training and Travel	10,705	11,460	10,000	6,600	10,000	10,000
50285 Communication - Cell	5,066	2,972	7,500	2,154	7,500	5,000
50310 Office Supplies	508	557	1,800	84	1,800	1,000
50330 Dues/Subscriptions/Licenses	8,070	6,690	8,500	13,559	8,500	8,500
50430 Publications	2,711	3,251	2,800	2,046	2,800	2,800
52030 Miscellaneous	2,209	1,178	1,000	787	1,000	1,000
52042 Small Tools & Equip-Noncapital	132	432	1,500	2,144	1,500	1,000
52115 Janitorial Supplies	-	195	500	340	500	500
<b>Total Materials and Services</b>	<b>\$29,401</b>	<b>\$32,073</b>	<b>\$41,600</b>	<b>\$27,714</b>	<b>\$41,600</b>	<b>\$39,800</b>
<b>Transfers</b>						
80550 Transfer Out Facilities Mai	11,203	11,642	17,297	14,687	17,297	10,202
81400 Transfer Out IT	3,996	4,102	5,082	2,035	5,082	3,305
<b>Total Transfers</b>	<b>\$15,199</b>	<b>\$15,744</b>	<b>\$22,379</b>	<b>\$16,722</b>	<b>\$22,379</b>	<b>\$13,507</b>
<b>Total City Council Expenses</b>	<b>\$117,703</b>	<b>\$103,677</b>	<b>\$155,607</b>	<b>\$75,676</b>	<b>\$108,607</b>	<b>\$146,622</b>

## City Manager (01110)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	263,743	186,779	225,889	216,309	225,889	237,319
50050 Overtime	616	884	11,294	364	500	11,866
50090 FICA Paid	16,537	13,609	16,377	13,842	16,377	18,986
50110 Retirement Benefit	71,079	88,592	63,249	33,898	43,249	66,449
50120 Group Insurance	15,889	26,916	58,731	46,609	58,731	61,703
52190 Workers Compensation	1,685	1,435	2,092	1,817	2,092	2,259
<b>Total Personnel Services</b>	<b>\$369,549</b>	<b>\$318,215</b>	<b>\$377,632</b>	<b>\$312,839</b>	<b>\$346,838</b>	<b>\$398,582</b>
<b>Materials and Services</b>						
50230 Training and Travel	3,773	12,545	14,500	14,916	17,000	15,000
50285 Communication - Cell	1,200	-	1,200	1,200	1,200	1,800
50310 Office Supplies	1,874	9,415	10,000	4,131	10,000	10,000
50330 Dues/Subscriptions/Licenses	2,850	3,498	4,000	6,952	4,000	7,500
50460 Professional Services	-	-	-	248	600	-
52030 Miscellaneous	533	1,138	1,250	745	1,250	1,250
52042 Small Tools & Equip-Noncapital	785	1,667	1,100	355	1,100	1,100
52043 Computer Software	-	848	-	80	100	-
<b>Total Materials and Services</b>	<b>\$11,015</b>	<b>\$29,111</b>	<b>\$32,050</b>	<b>\$28,627</b>	<b>\$35,250</b>	<b>\$36,650</b>
<b>Special Payments</b>						
50650 Car Allowance	7,408	7,800	7,200	7,050	7,200	7,200
52120 Liability Insurance	6,372	6,616	10,000	8,145	10,000	10,000
<b>Total Special Payments</b>	<b>\$13,780</b>	<b>\$14,416</b>	<b>\$17,200</b>	<b>\$15,195</b>	<b>\$17,200</b>	<b>\$17,200</b>
<b>Transfers</b>						
80550 Transfer Out Facilities Mai	13,692	14,238	21,139	17,954	21,139	12,469
81400 Transfer Out IT	9,996	11,597	14,385	6,479	14,385	10,984
<b>Total Transfers</b>	<b>\$23,688</b>	<b>\$25,835</b>	<b>\$35,524</b>	<b>\$24,433</b>	<b>\$35,524</b>	<b>\$23,453</b>
<b>Total City Manager Expenses</b>	<b>\$418,032</b>	<b>\$387,577</b>	<b>\$462,406</b>	<b>\$381,094</b>	<b>\$434,812</b>	<b>\$475,885</b>

## Finance/Accounting (01115)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	84,243	50,297	93,015	99,940	105,000	110,000
50012 Administration Fees	-	-	6,000	6,007	6,000	6,000
50050 Overtime	-	-	4,651	4,501	4,651	5,500
50090 FICA Paid	6,406	3,990	6,744	7,889	6,744	8,800
50110 Retirement Benefit	23,297	20,023	26,044	13,932	26,044	30,800
50120 Group Insurance	12,145	4,933	24,184	16,340	24,184	28,600
52190 Workers Compensation	578	549	791	687	791	854
<b>Total Personnel Services</b>	<b>\$126,669</b>	<b>\$79,792</b>	<b>\$161,429</b>	<b>\$149,296</b>	<b>\$173,414</b>	<b>\$190,554</b>
<b>Materials and Services</b>						
50230 Training and Travel	1,285	515	7,000	5,138	7,000	7,000
50285 Communication - Cell	960	700	1,200	1,100	1,200	1,200
50310 Office Supplies	1,340	3,235	3,500	1,633	3,500	3,500
50330 Dues/Subscriptions/Licenses	660	818	900	1,200	900	900
50430 Publications	475	585	500	-	500	500
50460 Professional Services	5,171	44,154	38,000	33,556	38,000	30,000
52042 Small Tools & Equip-Noncapital	154	3,013	600	99	600	600
<b>Total Materials and Services</b>	<b>\$10,045</b>	<b>\$53,020</b>	<b>\$51,700</b>	<b>\$42,726</b>	<b>\$51,700</b>	<b>\$43,700</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	2,718	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$2,718</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Special Payments</b>						
52120 Liability Insurance	2,690	768	3,519	2,866	3,519	3,519
<b>Total Special Payments</b>	<b>\$2,690</b>	<b>\$768</b>	<b>\$3,519</b>	<b>\$2,866</b>	<b>\$3,519</b>	<b>\$3,519</b>
<b>Transfers</b>						
80550 Transfer Out Facilities Mai	8,127	4,403	6,534	5,551	6,534	3,854
81400 Transfer Out IT	9,204	5,126	6,353	2,904	6,353	5,903
<b>Total Transfers</b>	<b>\$17,331</b>	<b>\$9,529</b>	<b>\$12,887</b>	<b>\$8,455</b>	<b>\$12,887</b>	<b>\$9,757</b>
<b>Total Finance/Accounting Expenses</b>	<b>\$159,453</b>	<b>\$143,109</b>	<b>\$229,535</b>	<b>\$203,343</b>	<b>\$241,520</b>	<b>\$247,530</b>

## Budget (01117)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	65,508	28,223	62,088	53,965	62,088	54,000
50050 Overtime	-	-	3,104	-	3,104	2,700
50090 FICA Paid	4,941	2,159	4,501	4,098	4,501	4,320
50110 Retirement Benefit	18,352	14,268	17,385	6,488	17,385	15,120
50120 Group Insurance	8,658	4,881	16,143	7,813	16,143	14,040
52190 Workers Compensation	447	448	640	556	640	691
<b>Total Personnel Services</b>	<b>\$97,906</b>	<b>\$49,979</b>	<b>\$103,861</b>	<b>\$72,920</b>	<b>\$103,861</b>	<b>\$90,871</b>
<b>Materials and Services</b>						
50230 Training and Travel	-	-	1,000	250	800	1,000
50310 Office Supplies	116	-	500	-	500	500
50330 Dues/Subscriptions/Licenses	150	-	200	-	200	200
50460 Professional Services	3,956	33,835	29,000	23,714	29,000	25,000
52042 Small Tools & Equip-Noncapital	831	-	500	-	500	500
<b>Total Materials and Services</b>	<b>\$5,053</b>	<b>\$33,835</b>	<b>\$31,200</b>	<b>\$23,964</b>	<b>\$31,000</b>	<b>\$27,200</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	2,718	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$2,718</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Special Payments</b>						
52120 Liability Insurance	1,699	1,723	2,222	1,810	2,222	2,222
<b>Total Special Payments</b>	<b>\$1,699</b>	<b>\$1,723</b>	<b>\$2,222</b>	<b>\$1,810</b>	<b>\$2,222</b>	<b>\$2,222</b>
<b>Transfers</b>						
80550 Transfer Out Facilities Mai	3,284	3,415	5,067	4,302	5,067	2,988
81400 Transfer Out IT	3,996	4,103	5,082	2,233	5,082	2,986
<b>Total Transfers</b>	<b>\$7,280</b>	<b>\$7,518</b>	<b>\$10,149</b>	<b>\$6,535</b>	<b>\$10,149</b>	<b>\$5,974</b>
<b>Total Budget Expenses</b>	<b>\$114,656</b>	<b>\$93,055</b>	<b>\$147,432</b>	<b>\$105,229</b>	<b>\$147,232</b>	<b>\$126,267</b>

## Human Resources/Risk Mgmt (01120)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	22,970	24,846	24,851	23,446	24,851	27,540
50050 Overtime	-	-	1,243	-	1,243	1,377
50090 FICA Paid	1,720	1,860	1,802	1,760	1,802	2,203
50110 Retirement Benefit	5,816	8,454	6,958	6,889	6,958	7,711
50120 Group Insurance	3,670	2,470	6,461	2,140	6,461	7,160
52190 Workers Compensation	162	152	220	191	220	238
<b>Total Personnel Services</b>	<b>\$34,338</b>	<b>\$37,782</b>	<b>\$41,535</b>	<b>\$34,426</b>	<b>\$41,535</b>	<b>\$46,229</b>
<b>Materials and Services</b>						
50230 Training and Travel	573	375	3,000	503	800	3,000
50310 Office Supplies	-	59	250	-	250	250
50330 Dues/Subscriptions/Licenses	478	350	500	815	500	500
50400 Safety Material	445	88	1,500	-	1,500	1,500
50460 Professional Services	3,021	4,951	7,500	3,018	7,500	7,500
52030 Miscellaneous	65	900	5,000	377	5,000	5,000
52042 Small Tools & Equip-Noncapital	-	-	500	-	500	500
52115 Janitorial Supplies	72	195	200	200	200	200
<b>Total Materials and Services</b>	<b>\$4,654</b>	<b>\$6,918</b>	<b>\$18,450</b>	<b>\$4,913</b>	<b>\$16,250</b>	<b>\$18,450</b>
<b>Special Payments</b>						
52010 Job Recruitment	2,185	19,440	11,000	6,832	11,000	11,000
52025 Drug Testing	1,164	360	500	1,285	500	1,500
52035 Staff Training/Dev.	-	240	1,500	-	1,500	1,500
52120 Liability Insurance	1,416	1,432	1,852	1,509	1,852	1,852
52220 Special Recognition	-	30	-	-	-	-
<b>Total Special Payments</b>	<b>\$4,765</b>	<b>\$21,502</b>	<b>\$14,852</b>	<b>\$9,626</b>	<b>\$14,852</b>	<b>\$15,852</b>
<b>Transfers</b>						
80550 Transfer Out Facilities Mai	4,530	4,708	6,987	5,934	6,987	4,122
81400 Transfer Out IT	2,004	2,046	2,542	1,144	2,542	1,999
<b>Total Transfers</b>	<b>\$6,534</b>	<b>\$6,754</b>	<b>\$9,529</b>	<b>\$7,078</b>	<b>\$9,529</b>	<b>\$6,121</b>
<b>Total Human Resources/Risk Mgmt Expenses</b>	<b>\$50,291</b>	<b>\$72,956</b>	<b>\$84,366</b>	<b>\$56,043</b>	<b>\$82,166</b>	<b>\$86,652</b>

**Non-Departmental (01130)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Materials and Services</b>						
50240 Tuition Reimbursement	-	-	-	-	-	3,000
50280 Communications	42,074	23,919	40,000	14,610	40,000	28,000
50290 Postage	11,232	13,645	15,000	8,423	15,000	15,000
50310 Office Supplies	6,090	5,963	8,500	2,023	8,500	8,500
50460 Professional Services	27,846	36,397	50,000	77,570	65,000	50,000
50520 Legal Fees	189,788	177,487	166,000	95,089	141,000	112,000
50580 Utilities	50,319	54,733	51,000	51,914	51,000	51,000
52030 Miscellaneous	10,392	5,395	5,000	2,153	5,000	3,000
52042 Small Tools & Equip-Noncapital	-	-	-	2,458	-	-
52043 Computer Software	-	1,824	-	20	-	-
52044 Computer Hardware	-	991	-	57	-	-
52050 Auditor	18,575	73,528	23,000	44,320	45,000	25,000
<b>Total Materials and Services</b>	<b>\$356,316</b>	<b>\$393,882</b>	<b>\$358,500</b>	<b>\$298,637</b>	<b>\$370,500</b>	<b>\$295,500</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	-	-	-	32,936	35,000	-
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,936</b>	<b>\$35,000</b>	<b>\$0</b>
<b>Special Payments</b>						
50610 Unemployment	9,776	9,613	25,000	3,223	25,000	16,000
52020 Cash Short/Over	-	422	300	96	300	300
52080 Building Repair Offices	-	669	-	-	-	-
52130 Liability Claims	50,000	-	-	-	-	-
52160 Parking Citation	1,307	1,505	1,800	1,684	1,800	1,800
52220 Special Recognition	4,145	1,155	3,000	-	3,000	3,000
52235 General Meeting	1,999	39	1,500	-	1,500	1,000
52250 LAFCO	3,724	-	4,000	4,008	4,000	3,500
53010 Chamber OF Commerce	5,100	-	2,500	-	2,500	-
55010 Banking Charges	9,867	43,980	9,000	8,141	9,000	12,000
55011 Penalty Charge	-	-	-	781	-	-
<b>Total Special Payments</b>	<b>\$85,918</b>	<b>\$57,383</b>	<b>\$47,100</b>	<b>\$17,933</b>	<b>\$47,100</b>	<b>\$37,600</b>
<b>Debt Service</b>						
52140 Bond Premiums	-	-	-	458	-	-
<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$458</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers</b>						
81400 Transfer Out IT	-	-	-	6,468	-	-
81461 Transfer Out CNG	-	-	30,000	-	30,000	30,000
<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$6,468</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Total Non-Departmental Expenses</b>	<b>\$442,234</b>	<b>\$451,265</b>	<b>\$435,600</b>	<b>\$356,432</b>	<b>\$482,600</b>	<b>\$363,100</b>

**Information Technology (01155)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Materials and Services</b>						
50460 Professional Services	75,058	66,170	73,500	56,853	65,000	76,500
52042 Small Tools & Equip-Noncapital	800	3,560	-	118	-	-
52043 Computer Software	-	1,780	16,531	26,381	26,531	57,762
52044 Computer Hardware	-	5,505	27,750	10,711	27,750	68,700
<b>Total Materials and Services</b>	<b>\$75,858</b>	<b>\$77,015</b>	<b>\$117,781</b>	<b>\$94,063</b>	<b>\$119,281</b>	<b>\$202,962</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	-	15,820	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$15,820</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Special Payments</b>						
52300 Maintenance Agreement	40,258	47,227	55,000	31,691	55,000	55,000
<b>Total Special Payments</b>	<b>\$40,258</b>	<b>\$47,227</b>	<b>\$55,000</b>	<b>\$31,691</b>	<b>\$55,000</b>	<b>\$55,000</b>
<b>Transfers</b>						
80550 Transfer Out Facilities Mai	-	-	-	-	-	4,122
<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,122</b>
<b>Total Information Technology Expenses</b>	<b>\$116,116</b>	<b>\$140,062</b>	<b>\$172,781</b>	<b>\$125,754</b>	<b>\$174,281</b>	<b>\$262,084</b>

# Shop Maintenance

## Shop Maintenance (11200)

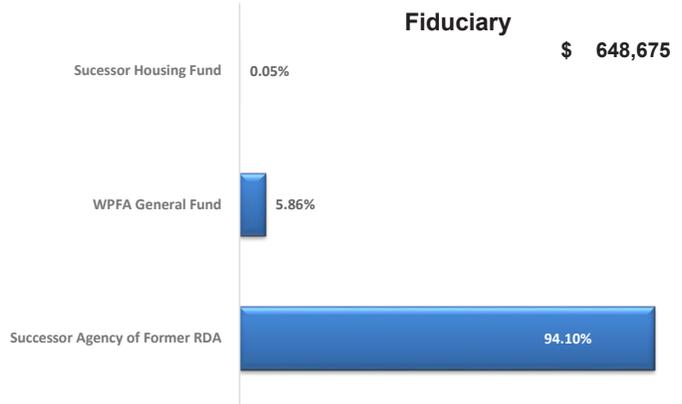
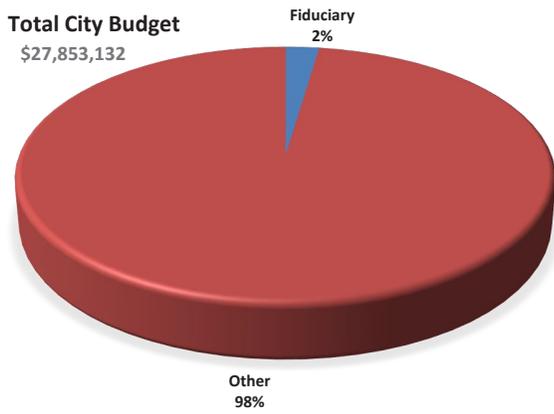
	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	105,661	105,877	101,952	89,631	101,952	107,111
50050 Overtime	419	282	5,098	-	5,098	5,356
50080 Vacation Paid	-	8,413	-	-	-	-
50090 FICA Paid	7,768	7,809	7,392	6,538	7,392	8,569
50110 Retirement Benefit	26,968	37,242	28,547	20,366	28,547	29,991
50120 Group Insurance	31,227	21,191	26,508	20,253	26,508	27,849
50125 Boot Allowance	294	613	350	50	350	350
50130 Uniform Allowance	-	-	-	50	-	-
52190 Workers Compensation	8,158	7,010	10,524	9,140	10,524	11,366
<b>Total Personnel Services</b>	<b>\$180,495</b>	<b>\$188,437</b>	<b>\$180,371</b>	<b>\$146,028</b>	<b>\$180,371</b>	<b>\$190,592</b>
<b>Materials and Services</b>						
50230 Training and Travel	-	-	1,000	1,706	2,500	1,000
50280 Communications	-	68	-	251	-	-
50285 Communication - Cell	600	260	600	200	600	600
50320 Fuel	4,114	1,039	3,500	824	1,500	3,500
50370 Uniform Cleaning Service	1,571	1,655	1,000	1,205	1,000	1,000
503701 Auto Repair - Code Compliance	1,911	362	2,000	1,187	2,000	2,000
503702 Auto Repair - Engineering	500	739	500	320	500	500
503703 Auto Repair - Sheriff	21	52	200	-	200	200
503704 Auto Repair - Animal Control	2,815	1,719	3,000	677	3,000	3,000
503705 Auto Repair - Building Inspect	652	435	2,500	396	2,500	2,500
503706 Auto Repair - Street	18,324	15,384	25,000	13,801	25,000	25,000
503707 Auto Repair - Shop	402	2,604	2,000	1,215	2,000	2,000
503708 Auto Repair - Dial-A-Ride	26,752	18,732	20,000	10,336	20,000	20,000
503709 Auto Repair - Wastewater	9,311	2,750	8,500	1,089	8,500	8,500
50370A Auto Repair - Water	6,265	8,338	13,000	5,097	13,000	13,000
50370B Auto Repair - Disposal	96,509	114,795	140,000	78,746	90,000	140,000
50370C Auto Repair - Facilities Maint.	138	698	8,206	5,786	8,206	8,206
50370D Auto Repair- Fire Truck	112	130	403	48	403	403
50370E Auto Repair - Management	334	76	1,000	288	1,000	1,000
50380 Tools	1,525	3,212	5,000	2,360	5,000	5,000
50390 Materials/Supplies	4,289	5,055	5,000	4,507	5,000	5,000
50460 Professional Services	53	1,129	3,000	240	600	3,000
50530 Equipment Repair	1,069	63	3,500	144	3,500	3,500
52030 Miscellaneous	-	-	-	44	-	-
52042 Small Tools & Equip-Noncapital	5,610	6,828	6,500	3,613	6,500	6,500
52115 Janitorial Supplies	147	195	250	265	250	250
<b>Total Materials and Services</b>	<b>\$183,024</b>	<b>\$186,318</b>	<b>\$255,659</b>	<b>\$134,345</b>	<b>\$202,759</b>	<b>\$255,659</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	-	-	61,794	46,494	61,794	15,000
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,794</b>	<b>\$46,494</b>	<b>\$61,794</b>	<b>\$15,000</b>
<b>Special Payments</b>						
52120 Liability Insurance	5,947	5,997	7,778	6,336	7,778	7,778
55020 Safety	-	-	1,000	149	1,000	1,000
<b>Total Special Payments</b>	<b>\$5,947</b>	<b>\$5,997</b>	<b>\$8,778</b>	<b>\$6,485</b>	<b>\$8,778</b>	<b>\$8,778</b>
<b>Transfers</b>						
80550 Transfer Out Facilities Mai	4,238	4,382	-	3,736	-	8,285
81400 Transfer Out IT	6,636	6,827	8,463	6,677	8,463	11,296
<b>Total Transfers</b>	<b>\$10,874</b>	<b>\$11,209</b>	<b>\$8,463</b>	<b>\$10,413</b>	<b>\$8,463</b>	<b>\$19,581</b>
<b>Total Shop Maintenance Expenses</b>	<b>\$380,340</b>	<b>\$391,961</b>	<b>\$515,065</b>	<b>\$343,765</b>	<b>\$462,165</b>	<b>\$489,610</b>

# Facilities Maintenance

## Facilities Maintenance (16200)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50010 Salary	56,074	57,119	62,016	53,124	62,016	65,154
50050 Overtime	1,549	3,840	3,101	371	3,101	3,258
50060 Extra Help	45	-	10,000	-	10,000	10,000
50080 Vacation Paid	-	9,477	-	-	-	-
50090 FICA Paid	4,282	4,534	4,496	3,913	4,496	5,212
50110 Retirement Benefit	14,167	19,903	17,364	16,264	17,364	18,243
50120 Group Insurance	19,301	16,113	16,124	15,990	16,124	16,940
50125 Boot Allowance	175	175	175	175	175	175
52190 Workers Compensation	5,468	5,960	7,052	6,125	7,052	7,616
<b>Total Personnel Services</b>	<b>\$101,061</b>	<b>\$117,121</b>	<b>\$120,328</b>	<b>\$95,962</b>	<b>\$120,328</b>	<b>\$126,598</b>
<b>Materials and Services</b>						
50230 Training and Travel	-	-	350	-	350	350
50285 Communication - Cell	360	360	399	330	399	399
50320 Fuel	3,196	2,381	3,000	1,104	2,000	3,000
50370 Uniform Cleaning Service	602	942	1,000	277	1,000	1,000
50380 Tools	1,514	560	3,500	1,110	3,500	3,500
50460 Professional Services	692	324	1,000	985	1,000	1,000
52042 Small Tools & Equip-Noncapital	-	439	1,500	-	1,500	1,500
<b>Total Materials and Services</b>	<b>\$6,364</b>	<b>\$5,006</b>	<b>\$10,749</b>	<b>\$3,806</b>	<b>\$9,749</b>	<b>\$10,749</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	16,268	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$16,268</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Special Payments</b>						
52080 Building Repair Offices	-	50	-	37	-	-
520801 Bldg Repair & Maint. City Hall	10,736	37,887	26,000	18,062	26,000	9,000
520802 Bldg Repair & Maint. CH Annex	11,724	4,118	16,000	6,147	16,000	16,000
520803 Bldg Repair & Maint. Sheriff Office	4,268	4,133	12,000	6,212	12,000	4,000
520804 Bldg Repair & Maint. Bldg& Plan	2,050	2,040	10,000	4,801	10,000	2,000
520805 Bldg Repair & Maint. Animal Ser	9,161	3,234	3,500	2,381	3,500	3,500
520806 Bldg Repair & Maint. WWT	1,226	4,936	5,000	1,574	5,000	5,000
520807 Bldg Repair & Maint. Water	1,467	1,604	2,000	2,365	2,000	2,000
520808 Bldg Repair & Maint. Shop	1,650	2,205	4,000	1,708	4,000	4,000
520809 Bldg Repair & Maint. Pub. Works	9,452	4,967	11,000	5,627	11,000	4,000
52080A Bldg Repair & Maint. Trans Stat	2,001	1,179	3,000	900	3,000	3,000
52080B Bldg Repair & Maint. KC Health	4,886	5,865	15,000	3,316	15,000	10,000
52120 Liability Insurance	3,115	3,132	4,074	3,319	4,074	4,074
<b>Total Special Payments</b>	<b>\$61,736</b>	<b>\$75,350</b>	<b>\$111,574</b>	<b>\$56,449</b>	<b>\$111,574</b>	<b>\$66,574</b>
<b>Transfers</b>						
80200 Transfer Out Shop	2,896	2,904	41,432	37,983	41,432	4,785
81400 Transfer Out IT	6,636	6,827	8,464	3,641	8,464	5,062
<b>Total Transfers</b>	<b>\$9,532</b>	<b>\$9,731</b>	<b>\$49,896</b>	<b>\$41,624</b>	<b>\$49,896</b>	<b>\$9,847</b>
<b>Total Facilities Maintenance Expenses</b>	<b>\$194,961</b>	<b>\$207,208</b>	<b>\$292,547</b>	<b>\$197,841</b>	<b>\$291,547</b>	<b>\$213,768</b>

# Trust & Agency



# Trust & Agency Service Area Summary

Revenues by Category	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Taxes	846,288	155,900	610,375	610,375		.0%	93.6%
Charges for Services	40,509	40,310	2,171	41,825	39,654	1826.5%	6.4%
Interest	(280)	939	-	-		#.0%	.0%
Other Financing Src	47,647	-	-	-		#.0%	.0%
Miscellaneous	-	-	-	-		#.0%	.0%
<b>Total Revenues</b>	<b>\$934,164</b>	<b>\$197,149</b>	<b>\$612,546</b>	<b>\$652,200</b>	<b>\$39,654</b>	<b>6.5%</b>	<b>100.0%</b>

Expenses by Category	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Personnel Services	23,795	21,324	35,000	35,000		.0%	5.4%
Materials and Services	-	2,505	5,000	3,000	(2,000)	-40.0%	.5%
Special Payments	132	152	300	300		.0%	.0%
Debt Service	117,289	369,887	360,375	360,375		.0%	55.6%
Transfers	250,000	125,111	250,000	250,000		.0%	38.5%
<b>Total Expenses</b>	<b>\$391,216</b>	<b>\$518,979</b>	<b>\$650,675</b>	<b>\$648,675</b>	<b>(\$2,000)</b>	<b>-.3%</b>	<b>100.0%</b>

Expenses by Department	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Wasco Redevelopment Agency (800)	367,421	497,655	610,675	610,675		.0%	94.1%
Wpfa-General Fund (900)	23,795	21,324	40,000	38,000	(2,000)	-5.0%	5.9%
<b>Total Expenses</b>	<b>\$391,216</b>	<b>\$518,979</b>	<b>\$650,675</b>	<b>\$648,675</b>	<b>(\$2,000)</b>	<b>-.3%</b>	<b>100.0%</b>

Expenses by Fund	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Successor Agency of former RDA (83)	367,289	497,655	610,375	610,375		.0%	94.1%
Successor Housing Fund (84)	132	-	300	300		.0%	.0%
WPFA General Fund (90)	23,795	21,324	40,000	38,000	(2,000)	-5.0%	5.9%
<b>Total Expenses</b>	<b>\$391,216</b>	<b>\$518,979</b>	<b>\$650,675</b>	<b>\$648,675</b>	<b>(\$2,000)</b>	<b>-.3%</b>	<b>100.0%</b>

Expenses by Org	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Adopted 2016-17	Change 15-16 16-17		Pct of Total
					Dollar Change	Percent Change	
Successor Agency of Former RDA (83800)	367,289	497,655	610,375	610,375		.0%	94.1%
Successor Housing Fund (84800)	132	-	300	300		.0%	.0%
WPFA General Fund (90900)	23,795	21,324	40,000	38,000	(2,000)	-5.0%	5.9%
<b>Total Expenses</b>	<b>\$391,216</b>	<b>\$518,979</b>	<b>\$650,675</b>	<b>\$648,675</b>	<b>(\$2,000)</b>	<b>-.3%</b>	<b>100.0%</b>

# Successor Agency of Former RDA

## Successor Agency of Former RDA (83800)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Materials and Services</b>						
50461 Professional Services	-	2,505	-	2,849	-	-
50521 Legal Fees	-	-	-	7,611	8,000	-
<b>Total Materials and Services</b>	<b>\$0</b>	<b>\$2,505</b>	<b>\$0</b>	<b>\$10,460</b>	<b>\$8,000</b>	<b>\$0</b>
<b>Special Payments</b>						
55010 Banking Charges	-	152	-	-	-	-
<b>Total Special Payments</b>	<b>\$0</b>	<b>\$152</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service</b>						
52410 Interest Expense	117,289	64,887	70,375	52,950	60,000	70,375
52420 Prin. Repymt-Bonds	-	305,000	290,000	313,000	320,000	290,000
<b>Total Debt Service</b>	<b>\$117,289</b>	<b>\$369,887</b>	<b>\$360,375</b>	<b>\$365,950</b>	<b>\$380,000</b>	<b>\$360,375</b>
<b>Transfers</b>						
81905 Transfer Out CHFA	250,000	125,111	250,000	250,000	250,000	250,000
<b>Total Transfers</b>	<b>\$250,000</b>	<b>\$125,111</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>
<b>Total Successor Agency of Former RDA</b>	<b>\$367,289</b>	<b>\$497,655</b>	<b>\$610,375</b>	<b>\$626,410</b>	<b>\$638,000</b>	<b>\$610,375</b>

# Successor Housing Fund

## Successor Housing Fund (84800)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Special Payments</b>						
55010 Banking Charges	132	-	300	-	300	300
<b>Total Special Payments</b>	<b>\$132</b>	<b>\$0</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>	<b>\$300</b>
<b>Total Successor Housing Fund Expenses</b>	<b>\$132</b>	<b>\$0</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>	<b>\$300</b>

**WPFA General Fund (90900)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Personnel Services</b>						
50012 Administration Fees	23,795	21,324	35,000	11,773	35,000	35,000
<b>Total Personnel Services</b>	<b>\$23,795</b>	<b>\$21,324</b>	<b>\$35,000</b>	<b>\$11,773</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>Materials and Services</b>						
50461 Professional Services	-	-	5,000	-	5,000	3,000
<b>Total Materials and Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$3,000</b>
<b>Total WPFA General Fund Expenses</b>	<b>\$23,795</b>	<b>\$21,324</b>	<b>\$40,000</b>	<b>\$11,773</b>	<b>\$40,000</b>	<b>\$38,000</b>



*The City of*  
**Wasco**  
 G R O W W I T H U S

**ADOPTED ANNUAL OPERATING BUDGET  
 FISCAL YEAR 2016-2017**



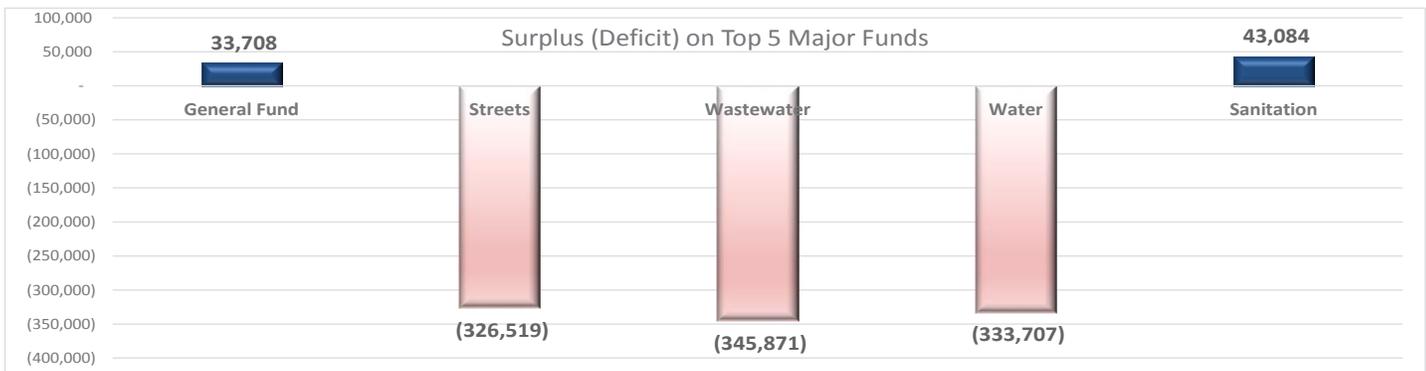
# Fund Summaries

## Total Fund Group Expense Summary

Fund Group	Fund No	Fund Description	Community Development	Community Service	Fiduciary	Public Safety	Support Services	Grand Total
<b>General Funds</b>	01	General Fund	1,126,846	217,719		4,107,709	1,708,140	7,160,414
<b>Special Revenue Funds</b>	14	Lighting & Landscaping	210,505					210,505
	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
<b>CIP</b>	10	Street Fund	7,359,216					7,359,216
	13	TDA Street Local Fund	1,024,157					1,024,157
<b>Governmental Funds Total</b>			<b>10,360,896</b>	<b>217,719</b>		<b>4,107,709</b>	<b>1,708,140</b>	<b>16,394,464</b>
<b>Other Enterprise Funds</b>	12	Public Transit		295,522				295,522
	34	CNG Station	68,708					68,708
<b>Sanitation Funds</b>	32	Sanitation	2,785,116					2,785,116
<b>Wastewater Funds</b>	30	Wastewater	2,815,961					2,815,961
<b>Water Funds</b>	31	Water	3,118,707					3,118,707
<b>Enterprise Funds Total</b>			<b>8,788,492</b>	<b>295,522</b>				<b>9,084,014</b>
<b>Internal Service Funds</b>	11	Shop Maintenance					489,610	489,610
	16	Facilities Maintenance					213,768	213,768
<b>Internal Service Funds Total</b>							<b>703,378</b>	<b>703,378</b>
<b>Grants</b>	40	Community Development Block	-					-
	41	Supplemental Law Enforcement				100,000		100,000
	42	Cal Home Grant	5,528					5,528
	45	CHFA Grant	-					-
	46	2003 CDBG	9,112					9,112
	49	2003 Cal Home Rehabilitation	684					684
	50	2004 Community Dev. Block	1,538					1,538
	51	2004 Cal Home	6,566					6,566
	53	2005 Cal Home	7,414					7,414
	56	CDBG RLA	20,000					20,000
	57	CAL Home Reuse	-					-
	58	2006 Cal Home	2,342					2,342
	60	2007 Home Grant	-					-
	63	2009 CDBG 09STBG-6421	1,513					1,513
	65	08-EDEF-5879 CDBG Grant	3,209					3,209
	69	2013 CDBG	864,695					864,695
<b>Grants Total</b>			<b>922,601</b>			<b>100,000</b>		<b>1,022,601</b>
<b>Trust &amp; Agency Funds</b>	83	Successor Agency of former RDA			610,375			610,375
	84	Successor Housing Fund			300			300
	90	WPFA General Fund			38,000			38,000
<b>Fiduciary Total</b>					<b>648,675</b>			<b>648,675</b>
<b>Grand Total</b>			<b>20,071,989</b>	<b>513,241</b>	<b>648,675</b>	<b>4,207,709</b>	<b>2,411,518</b>	<b>27,853,132</b>

# Projected Fund Balance By Fund

Fund No	Fund	Fund Balance 06/30/2015	Projected 2015/2016 Surplus (Deficit)	Projected Beg Fund Bal 07/01/2016	Budgeted Revenues 2016-2017	Budgeted Expenses 2016-2017	2016-2017 Estimated Surplus (Deficit)	Estimated Fund Bal 6/30/2017
1	General Fund	2,878,458	7,971	2,886,429	7,194,122	7,160,414	33,708	2,920,137
10	Street Fund	1,266,950	2,204,993	3,471,943	7,032,697	7,359,216	(326,519)	3,145,424
11	Shop Maintenance	-	52,900	52,900	478,492	489,610	(11,118)	41,782
12	Public Transit	990,693	(34,599)	956,094	493,667	295,522	198,145	1,154,239
13	TDA Street Local Fund	-	(153,666)	(153,666)	1,024,157	1,024,157	-	(153,666)
14	Lighting & Landscaping	129,168	(65,636)	63,532	126,200	210,505	(84,305)	(20,773)
15	Emergency Response	(24,778)	(18,900)	(43,678)	-	-	-	(43,678)
16	Facilities Maintenance	-	(2,340)	(2,340)	213,768	213,768	-	(2,340)
17	Sewer Lift Station District	164,172	3,450	167,622	9,700	10,050	(350)	167,272
19	Gas Tax Fund	111,150	-	111,150	560,122	560,122	-	111,150
20	Traffic Safety	167,234	(11,600)	155,634	27,500	43,500	(16,000)	139,634
21	Traffic Impact Fund	1,387,279	-	1,387,279	26,500	26,500	-	1,387,279
30	Wastewater	15,988,112	(311,140)	15,676,972	2,470,090	2,815,961	(345,871)	15,331,101
31	Water	17,756,667	(295,881)	17,460,786	2,785,000	3,118,707	(333,707)	17,127,079
32	Sanitation	1,083,351	243,963	1,327,314	2,828,200	2,785,116	43,084	1,370,398
34	CNG Station	1,110,188	14,030	1,124,218	85,000	68,708	16,292	1,140,510
40	Community Development Block	79,607	5,000	84,607	5,561	-	5,561	90,168
41	Supplemental Law Enforcement	11,455	(6,360)	5,095	224,000	100,000	124,000	129,095
42	Cal Home Grant	993	-	993	5,528	5,528	-	993
45	CHFA Grant	(7,939)	-	(7,939)	-	-	-	(7,939)
46	2003 CDBG	32,385	-	32,385	12,421	9,112	3,309	35,694
49	2003 Cal Home Rehabilitation	254	2,540	2,794	3,224	684	2,540	5,334
50	2004 Community Dev. Block	62,414	1,200	63,614	10,248	1,538	8,710	72,324
51	2004 Cal Home	-	1,200	1,200	7,766	6,566	1,200	2,400
53	2005 Cal Home	(45,490)	-	(45,490)	7,414	7,414	-	(45,490)
56	CDBG RLA	271,590	(228,341)	43,249	33,398	20,000	13,398	56,647
57	CAL Home Reuse	562,235	26,855	589,090	26,854	-	26,854	615,944
58	2006 Cal Home	(20,393)	1,200	(19,193)	3,542	2,342	1,200	(17,993)
60	2007 Home Grant	(2,773)	83,150	80,377	92,150	-	92,150	172,527
63	2009 CDBG 09STBG-6421	6,396	-	6,396	8,897	1,513	7,384	13,780
65	08-EDEF-5879 CDBG Grant	5,630	-	5,630	3,867	3,209	658	6,288
66	2010 CDBG	200	-	200	-	-	-	200
67	2010 Cal Home	-	-	-	-	-	-	-
69	2013 CDBG	(67,280)	197,779	130,499	973,245	864,695	108,550	239,049
83	Successor Agency of former RDA	-	67,375	67,375	610,375	610,375	-	67,375
84	Successor Housing Fund	70,820	1,525	72,345	1,825	300	1,525	73,870
90	WPFA General Fund	47,294	(39,654)	7,640	40,000	38,000	2,000	9,640
<b>Total</b>		<b>44,016,042</b>	<b>1,747,014</b>	<b>45,763,056</b>	<b>27,425,530</b>	<b>27,853,132</b>	<b>(427,602)</b>	<b>45,335,454</b>



# Salary Distribution Recap by Fund

POSITION	GRADE	2014	2015	2016	2017	MIN SALARY	MAX SALARY
ACCOUNTING ASST. I (ACTI)	23	0.30	1.25				
ACCOUNTING ASST. II (ACII)	26		0.40				
ACCOUNTING MANAGER (ACMG)	09	0.40		0.40	0.40	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.40				
ADMINISTRATIVE ASSISTANT I (ADAS)	29	0.50	0.50	1.20	1.20	38,708	49,403
ANIMAL CONTROL OFFICER (ANOP)	25	1.00	1.00	2.00	2.00	35,068	44,756
AUTOCAD TECHNICIAN (ACAD)	38	0.45	0.45	0.45	0.45	48,341	61,697
CHIEF BUILDING INSPECTOR (BUIN)	09	1.00	1.00	1.00	1.00	68,273	87,390
CITY MANAGER (CTYM)	CONTRACT	1.00	1.00	1.00	1.00		
CLERK (CHCL)	23			0.55	0.55	33,378	42,599
CODE COMPLIANCE OFFICER (CODE)	40	1.00	1.25	2.50	2.85	50,788	64,820
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.50	0.50	0.50	0.30		
EXECUTIVE ASSISTANT (EXSC)	33	1.05	1.00	1.00	1.00	42,726	54,531
FINANCE DIRECTOR (FNDR)	CONTRACT	0.85	0.85	0.85	0.65		
GRANT ADMINISTRATOR (GRAN)	47	0.20		0.20	0.20	60,371	77,051
PAYROLL SPECIALIST (APPR)	28			0.60	0.60	37,764	48,197
PLANNING ASSISTANT (PNAT)	41	0.25	0.25	0.25	0.25	52,058	66,441
PLANNING DIR (PLDR)	CONTRACT	1.00	1.00	1.00	1.00		
SENIOR PLANNER (SNPL)	06	0.50	0.50	0.50	0.50	63,403	81,171
<b>GENERAL FUND (01)</b>		<b>10.00</b>	<b>11.35</b>	<b>14.00</b>	<b>13.95</b>		
ACCOUNTANT (ACT)	35				0.10	44,889	57,291
ACCOUNTING ASST. I (ACTI)	23	0.25	0.25				
AUTOCAD TECHNICIAN (ACAD)	38	0.10	0.10	0.10	0.10	48,341	61,697
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.15	0.15	0.15	0.15		
GRANT ADMINISTRATOR (GRAN)	47	0.20	0.25	0.20	0.20	60,371	77,051
PAYROLL SPECIALIST (APPR)	28	0.25	0.25				
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.13	0.13	0.16	0.16		
STREET MAINT. TECHNICIAN I (ST01)	26	4.80	4.80	4.00	3.00	35,944	45,875
STREET MAINT. TECHNICIAN II (STII)	28	2.00	2.00	2.00	3.00	37,764	48,197
STREETS SUPERVISOR (STSP)	50	1.00	1.00	1.00	1.00	65,013	82,976
<b>STREET FUND (10)</b>		<b>8.88</b>	<b>8.93</b>	<b>7.61</b>	<b>7.71</b>		
MECHANIC I (MCI)	26	1.00	1.00	1.00	1.00	35,944	45,875
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.10	0.10	0.10	0.10		
SHOP SUPERVISOR (SHSP)	32	1.00	1.00	1.00	1.00	41,684	53,201
<b>SHOP MAINTENANCE (11)</b>		<b>2.10</b>	<b>2.10</b>	<b>2.10</b>	<b>2.10</b>		
TRANSIT BUS DRIVER (TRDR)	25	2.00	2.00	2.00	2.00	35,068	44,756
<b>PUBLIC TRANSIT (12)</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>		
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT				0.20		
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.05	0.05		0.10		
STREET MAINT. TECHNICIAN I (ST01)	26	1.20	1.20	2.00	2.00	35,944	45,875
STREET MAINT. TECHNICIAN II (STII)	28			1.00	1.00	37,764	48,197
<b>LIGHTING &amp; LANDSCAPING (14)</b>		<b>1.25</b>	<b>1.25</b>	<b>3.00</b>	<b>3.30</b>		
FACILITIES MAINT. TECH (FMTK)	29	1.00	1.00	1.00	1.00	38,708	49,403
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT			0.12	0.02		
<b>FACILITIES MAINTENANCE (16)</b>		<b>1.00</b>	<b>1.00</b>	<b>1.12</b>	<b>1.02</b>		
ACCOUNTANT (ACT)	35				0.20	44,889	57,291

POSITION	GRADE	2014	2015	2016	2017	MIN SALARY	MAX SALARY
ACCOUNTING ASST. I (ACTI)	23	0.82	0.83	0.66	0.66	33,378	42,599
ACCOUNTING ASST. II (ACII)	26	0.30	0.50	0.30	0.30	35,944	45,875
ACCOUNTING MANAGER (ACMG)	09	0.20		0.20	0.20	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.20				
ADMINISTRATIVE ASSISTANT I (ADAS)	29			0.59	0.59	38,708	49,403
AUTOCAD TECHNICIAN (ACAD)	38	0.15	0.15	0.15	0.15	48,341	61,697
CLERK (CHCL)	23			0.15	0.15	33,378	42,599
CODE COMPLIANCE OFFICER (CODE)	40		0.25				
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.12	0.12	0.12	0.12		
FINANCE DIRECTOR (FNDR)	CONTRACT	0.05	0.05	0.05	0.05		
GRANT ADMINISTRATOR (GRAN)	47	0.20	0.25	0.20	0.20	60,371	77,051
PAYROLL SPECIALIST (APPR)	28	0.25	0.25	0.48	0.48	37,764	48,197
PLANNING ASSISTANT (PNAT)	41	0.25	0.25	0.25	0.25	52,058	66,441
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.20	0.20	0.20	0.20		
WASTE WATER OPERATOR I (WWTI)	30	3.00	2.00	0.00	2.00	39,676	50,638
WASTE WATER OPERATOR II (WWT2)	34		1.00	2.00	1.00	43,795	55,895
WASTE WATER OPERATOR III (WWT3)	38			1.00	1.00	48,341	61,697
WASTE WATER SUPERVISOR (WTSP)	09	1.00	1.00	1.00	1.00	68,273	87,390
<b>WASTEWATER (30)</b>		<b>6.54</b>	<b>7.05</b>	<b>7.35</b>	<b>8.55</b>		
ACCOUNTANT (ACT)	35				0.50	44,889	57,291
ACCOUNTING ASST. I (ACTI)	23	1.81	1.83	0.66	0.66	33,378	42,599
ACCOUNTING ASST. II (ACII)	26	0.30	0.50	0.30	0.30	35,944	45,875
ACCOUNTING MANAGER (ACMG)	09	0.20		0.20	0.20	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.20				
ADMINISTRATIVE ASSISTANT I (ADAS)	29			0.61	0.61	38,708	49,403
AUTOCAD TECHNICIAN (ACAD)	38	0.15	0.15	0.15	0.15	48,341	61,697
CLERK (CHCL)	23			0.15	0.15	33,378	42,599
CODE COMPLIANCE OFFICER (CODE)	40		0.25		0.15	50,788	64,820
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.12	0.12	0.12	0.12		
FINANCE DIRECTOR (FNDR)	CONTRACT	0.05	0.05	0.05	0.25		
GRANT ADMINISTRATOR (GRAN)	47	0.20	0.25	0.20	0.20	60,371	77,051
OPER. IN TRAINING (OPTR)	35	3.00	2.00				
PAYROLL SPECIALIST (APPR)	28	0.25	0.25	0.46	0.46	37,764	48,197
PLANNING ASSISTANT (PNAT)	41	0.25	0.25	0.25	0.25	52,058	66,441
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.22	0.22	0.22	0.22		
UTILITY TECHNICIAN (UTTC)	23			1.00	1.00	35,944	45,875
WATER OPERATOR II (UPII)	34			1.00	2.00	43,795	55,895
WATER OPERATOR III (UP03)	38	1.00	1.00	2.00	2.00	48,341	61,697
WATER SUPERINTENDENT (UTSP)	09	1.00	1.00	1.00	1.00	68,273	87,390
WATER SUPERVISOR (UPSP)	50			1.00	1.00	65,013	82,976
<b>WATER (31)</b>		<b>8.55</b>	<b>8.07</b>	<b>9.37</b>	<b>11.22</b>		
ACCOUNTANT (ACT)	35				0.20	44,889	57,291
ACCOUNTING ASST. I (ACTI)	23	0.82	0.84	0.68	0.68	33,378	42,599
ACCOUNTING ASST. II (ACII)	26	0.30	0.50	0.30	0.30	35,944	45,875
ACCOUNTING MANAGER (ACMG)	09	0.20		0.20	0.20	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.20				
ADMINISTRATIVE ASSISTANT I (ADAS)	29			0.60	0.60	38,708	49,403

<b>POSITION</b>	<b>GRADE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>MIN SALARY</b>	<b>MAX SALARY</b>
AUTOCAD TECHNICIAN (ACAD)	38	0.15	0.15	0.15	0.15	48,341	61,697
CLERK (CHCL)	23			0.15	0.15	33,378	42,599
CODE COMPLIANCE OFFICER (CODE)	40		0.25				
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.11	0.11	0.11	0.11		
FINANCE DIRECTOR (FNDR)	CONTRACT	0.05	0.05	0.05	0.05		
GRANT ADMINISTRATOR (GRAN)	47	0.20	0.25	0.20	0.20	60,371	77,051
PAYROLL SPECIALIST (APPR)	28	0.25	0.25	0.46	0.46	37,764	48,197
PLANNING ASSISTANT (PNAT)	41	0.25	0.25	0.25	0.25	52,058	66,441
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.20	0.20	0.20	0.20		
SANITATION SUPERVISOR (RFSP)	37	1.00	1.00	1.00	1.00	47,162	60,192
SANITATION WORKER I (MWOI)	29	4.00	4.00	5.00	5.00	38,708	49,403
SANITATION WORKER II (MWII)	31	5.00	5.00	3.00	5.00	40,668	51,903
STREET SWEEPER (STSW)	27	1.00	1.00	1.00	1.00	36,843	47,022
<b>SANITATION (32)</b>		<b>13.53</b>	<b>14.05</b>	<b>13.35</b>	<b>15.55</b>		
ACCOUNTING ASST. II (ACII)	26	0.10	0.10	0.10	0.10	35,944	45,875
<b>CNG STATION (34)</b>		<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>		
<b>GRAND TOTAL</b>		<b>53.95</b>	<b>55.90</b>	<b>60.00</b>	<b>65.50</b>		

# General Fund Detail by Department

## General Fund (1)

Revenues	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Taxes</b>						
30010 Property Taxes	376,972	526,621	610,000	477,929	610,000	542,419
30020 Property Transfer Tax	22,445	29,583	10,000	19,327	20,000	10,000
30050 Sales Tax	1,036,893	1,350,949	1,050,000	646,632	1,093,896	1,300,000
30060 Occupancy Tax	162,684	223,262	165,622	140,228	165,622	180,443
30070 Franchise Tax	284,147	323,331	290,000	275,396	290,000	313,324
30120 Motor Vehicle License Fee	1,792,520	1,996,370	1,836,016	2,082,197	1,836,016	1,892,228
30475 Policing Tax #05-01fund-20668	62,091	48,008	35,000	532	600	48,968
30476 Policing Tax #06-01 Fund-20771	51,709	53,711	51,000	474	500	54,785
<b>Total Taxes</b>	<b>\$3,789,461</b>	<b>\$4,551,835</b>	<b>\$4,047,638</b>	<b>\$3,642,715</b>	<b>\$4,016,634</b>	<b>\$4,342,167</b>
<b>Licenses and Permits</b>						
30080 Business License	91,702	99,527	120,419	123,247	125,419	92,754
30310 Encroachment Permits	1,105	1,910	2,000	2,715	2,000	2,701
30520 Animal License	2,770	2,490	3,500	1,891	3,500	3,176
30630 Building Permits	140,769	130,093	130,000	165,012	160,000	111,552
<b>Total Licenses and Permits</b>	<b>\$236,346</b>	<b>\$234,020</b>	<b>\$255,919</b>	<b>\$292,865</b>	<b>\$290,919</b>	<b>\$210,183</b>
<b>Fines and Forfeiture</b>						
30430 Court Fines	6,536	6,196	5,000	57,396	57,000	9,391
30440 DUI Fees	7,042	12,410	5,000	-	-	5,712
30450 Parking Citation	12,135	13,041	10,000	11,716	12,000	18,998
30480 Code Violations Revenue	23,385	24,776	20,000	32,215	31,000	52,484
30485 Weed Abatement Revenue	9,142	-	5,000	-	-	500
30535 Animal Citations	500	350	400	1,390	1,400	500
<b>Total Fines and Forfeiture</b>	<b>\$58,740</b>	<b>\$56,773</b>	<b>\$45,400</b>	<b>\$102,717</b>	<b>\$101,400</b>	<b>\$87,585</b>
<b>Charges for Services</b>						
30100 Refunds/Mandates	10,367	66,553	27,000	31,240	31,600	35,297
30140 Landfill Admin Fees	7,950	8,885	8,000	7,628	8,000	8,000
30210 Planning Fees	63,342	28,010	25,000	26,037	25,000	25,000
30215 General Plan Maint. Fee	4,634	5,742	8,000	8,830	8,000	8,000
30216 Planning Imaging Fee	5	-	50	-	50	50
30219 File Maint. Fees	-	-	50	-	50	50
30220 Plan Review	30,179	19,621	20,000	29,487	20,000	20,000
30221 Training & Education Fee	3,700	10,240	4,500	8,384	8,500	4,500
30320 Engineering Final Map Fees	-	-	6,000	5,000	6,000	6,000
30330 Grading Plan Check Fee	1,000	2,500	10,000	7,658	10,000	10,000
30340 Engineering Improve Plan Check	1,513	14,475	15,000	10,156	15,000	15,000
30350 PW Improve Inspection	5,355	-	60,000	61,947	60,000	60,000
30365 Parcel Maps & PM Waivers Lla	-	-	-	750	-	-
30375 Project Engineering Prelim	-	-	20,000	-	-	20,000
30376 Const. Mgmt Projects	-	-	40,000	-	-	40,000
30410 Stored Vehicles	11,500	9,555	12,000	13,200	12,600	12,000
30420 Fingerprinting Fees	1,188	168	1,300	950	1,300	1,300
30470 Public Safety	7,959	8,986	7,500	6,770	7,500	7,500
30510 Feline Disposal	-	-	50	140	150	50
30530 Animal Shelter	6,716	18,465	6,500	7,128	6,500	6,500
30540 Animal Shots	750	315	700	545	700	700
30610 School Fee Admin	4,674	-	4,500	-	400	4,500
30620 Home Rehab Inspect Fees	-	-	35,000	88	300	35,000
30640 Administration Fee	64	4,712	4,673	8,616	8,673	4,673
332101 Consultant Reimbursement	-	-	-	-	-	100,000
332251 Calhome Reuse Loan Servicing	4,786	136	673	126	673	673
332252 05cal Home Loan Servicing	545	1,538	346	191	346	346
332253 06calhome Loan Servicing	248	2,512	123	223	123	123
332254 Begin Loan Servicing	-	285	300	553	300	300
332255 03Cal Home Loan Servicing	-	151	250	236	250	250
332256 00Cal Home Loan Servicing	-	242	-	217	-	-
332501 CDBG RLA Gen. Admin	5,221	-	-	-	-	-
332620 11 Ptec 7643 Act. Delivery	27,652	-	-	-	-	-
332621 11 Ptec 7643 Gen. Admin	1,156	-	-	-	-	-
332622 11 Dri 7735 Act Delivery	-	71,422	-	-	-	-
<b>Total Charges for Services</b>	<b>\$200,504</b>	<b>\$274,513</b>	<b>\$317,515</b>	<b>\$236,100</b>	<b>\$232,015</b>	<b>\$425,812</b>

**General Fund (1)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Revenues</b>						
<b>Interest</b>						
30090 Interest Earned	7,745	6,177	6,000	8,544	10,000	6,000
<b>Total Interest</b>	<b>\$7,745</b>	<b>\$6,177</b>	<b>\$6,000</b>	<b>\$8,544</b>	<b>\$10,000</b>	<b>\$6,000</b>
<b>Grants and Donations</b>						
33210 Grant Fund	219,740	46,473	35,000	-	25,000	25,000
<b>Total Grants and Donations</b>	<b>\$219,740</b>	<b>\$46,473</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Rental Income</b>						
30160 Building Rental Income	9,830	8,985	8,900	8,669	8,900	8,900
<b>Total Rental Income</b>	<b>\$9,830</b>	<b>\$8,985</b>	<b>\$8,900</b>	<b>\$8,669</b>	<b>\$8,900</b>	<b>\$8,900</b>
<b>Other Financing Src</b>						
31310 Service Fees	135,984	139,367	172,781	158,400	172,781	257,962
332612 10 Home Act.Delivery	4,785	-	-	-	-	-
38005 Transfer In RDA	250,000	125,111	250,000	250,000	250,000	250,000
38035 Transfer In Indirect Cost	1,190,532	1,241,486	1,521,924	1,395,108	1,521,924	1,467,712
38045 Transfer In Street	48,384	-	-	-	-	-
38075 Transfer In CIP	124,877	88,375	-	16,209	-	-
38089 Transfer In 03 CDBG	-	8,216	9,112	-	9,112	-
38090 Transfer In CDBG	-	7,734	-	-	-	-
38093 Transfer In Misc. Grant	(780)	19	-	2,217	-	-
38094 Transfer In 09 CDBG	(62,605)	10,593	1,513	-	1,513	1,513
38095 Transfer In Home Grant	-	6,149	9,000	8,279	9,000	-
38096 Transfer In 04CDBG	-	1,465	1,538	-	1,538	1,538
38099 Transfer In CDBG RLA	-	2,262	2,393	-	2,393	-
38113 Transfer In 08-EDEF CDBG	-	657	657	-	657	-
38130 Transfer In COPS	100,000	94,775	224,000	230,360	224,000	100,000
38140 Transfer In LLMD	80,126	-	-	-	-	-
38309 Transfer In 11 Dir 7735	312	-	-	-	-	-
80010 Transfer In Sanitation	-	-	-	2,678	2,700	-
<b>Total Other Financing Src</b>	<b>\$1,871,615</b>	<b>\$1,726,209</b>	<b>\$2,192,918</b>	<b>\$2,063,251</b>	<b>\$2,195,618</b>	<b>\$2,078,725</b>
<b>Miscellaneous</b>						
30130 Miscellaneous Revenue	17,988	25,249	9,750	85,603	(80,750)	9,750
<b>Total Miscellaneous</b>	<b>\$17,988</b>	<b>\$25,249</b>	<b>\$9,750</b>	<b>\$85,603</b>	<b>(\$80,750)</b>	<b>\$9,750</b>
<b>Total General Fund Revenues</b>	<b>\$6,411,969</b>	<b>\$6,930,234</b>	<b>\$6,919,040</b>	<b>\$6,440,464</b>	<b>\$6,799,736</b>	<b>\$7,194,122</b>

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>City Council Expenses</b>						
Personnel Services	73,103	55,860	91,628	31,240	44,628	93,315
Materials and Services	29,401	32,073	41,600	27,714	41,600	39,800
Transfers	15,199	15,744	22,379	16,722	22,379	13,507
<b>Total City Council (105)</b>	<b>\$117,703</b>	<b>\$103,677</b>	<b>\$155,607</b>	<b>\$75,676</b>	<b>\$108,607</b>	<b>\$146,622</b>

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>City Manager Expenses</b>						
Personnel Services	369,549	318,215	377,632	312,839	346,838	398,582
Materials and Services	11,015	29,111	32,050	28,627	35,250	36,650
Special Payments	13,780	14,416	17,200	15,195	17,200	17,200
Transfers	23,688	25,835	35,524	24,433	35,524	23,453
<b>Total City Manager (110)</b>	<b>\$418,032</b>	<b>\$387,577</b>	<b>\$462,406</b>	<b>\$381,094</b>	<b>\$434,812</b>	<b>\$475,885</b>

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Finance/Accounting Expenses</b>						
Personnel Services	126,669	79,792	161,429	149,296	173,414	190,554
Materials and Services	10,045	53,020	51,700	42,726	51,700	43,700
Capital Outlay	2,718	-	-	-	-	-

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Finance/Accounting Expenses</b>						
Special Payments	2,690	768	3,519	2,866	3,519	3,519
Transfers	17,331	9,529	12,887	8,455	12,887	9,757
<b>Total Finance/Accounting (115)</b>	<b>\$159,453</b>	<b>\$143,109</b>	<b>\$229,535</b>	<b>\$203,343</b>	<b>\$241,520</b>	<b>\$247,530</b>

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Budget Expenses</b>						
Personnel Services	97,906	49,979	103,861	72,920	103,861	90,871
Materials and Services	5,053	33,835	31,200	23,964	31,000	27,200
Capital Outlay	2,718	-	-	-	-	-
Special Payments	1,699	1,723	2,222	1,810	2,222	2,222
Transfers	7,280	7,518	10,149	6,535	10,149	5,974
<b>Total Budget (117)</b>	<b>\$114,656</b>	<b>\$93,055</b>	<b>\$147,432</b>	<b>\$105,229</b>	<b>\$147,232</b>	<b>\$126,267</b>

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Human Resources/Risk Mgmt. Expenses</b>						
Personnel Services	34,338	37,782	41,535	34,426	41,535	46,229
Materials and Services	4,654	6,918	18,450	4,913	16,250	18,450
Special Payments	4,765	21,502	14,852	9,626	14,852	15,852
Transfers	6,534	6,754	9,529	7,078	9,529	6,121
<b>Total Human Resources/Risk Mgmt. (120)</b>	<b>\$50,291</b>	<b>\$72,956</b>	<b>\$84,366</b>	<b>\$56,043</b>	<b>\$82,166</b>	<b>\$86,652</b>

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Planning Expenses</b>						
Personnel Services	167,178	193,311	239,816	227,780	239,816	258,571
Materials and Services	135,257	113,953	147,100	115,414	145,800	134,800
Capital Outlay	30,220	-	-	-	-	-
Special Payments	4,956	5,055	6,482	5,280	6,482	6,482
Transfers	30,683	31,997	44,415	30,356	44,415	26,978
<b>Total Planning (125)</b>	<b>\$368,294</b>	<b>\$344,316</b>	<b>\$437,813</b>	<b>\$378,830</b>	<b>\$436,513</b>	<b>\$426,831</b>

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Non-Departmental Expenses</b>						
Materials and Services	356,316	393,882	358,500	298,637	370,500	295,500
Capital Outlay	-	-	-	32,936	35,000	-
Special Payments	85,918	57,383	47,100	17,933	47,100	37,600
Debt Service	-	-	-	458	-	-
Transfers	-	-	30,000	6,468	30,000	30,000
<b>Total Non-Departmental (130)</b>	<b>\$442,234</b>	<b>\$451,265</b>	<b>\$435,600</b>	<b>\$356,432</b>	<b>\$482,600</b>	<b>\$363,100</b>

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Engineering Expenses</b>						
Personnel Services	119,069	119,031	128,068	79,666	128,068	135,165
Materials and Services	29,080	14,628	37,950	18,024	24,250	40,850
Capital Outlay	-	-	-	-	-	100,000
Special Payments	54,864	10,940	33,519	18,045	33,519	33,519
Transfers	20,021	20,591	34,792	24,663	34,792	18,296
<b>Total Engineering (135)</b>	<b>\$223,034</b>	<b>\$165,190</b>	<b>\$234,329</b>	<b>\$140,398</b>	<b>\$220,629</b>	<b>\$327,830</b>

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Fire Services Expenses</b>						
Personnel Services	423,203	446,479	462,106	471,035	471,800	496,942
<b>Total Fire Services (137)</b>	<b>\$423,203</b>	<b>\$446,479</b>	<b>\$462,106</b>	<b>\$471,035</b>	<b>\$471,800</b>	<b>\$496,942</b>

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Sheriff Expenses</b>						
Personnel Services	3,056,259	3,085,471	3,182,253	2,378,412	3,182,253	3,239,095
Materials and Services	9,699	35,832	13,800	4,860	15,200	20,700

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Sheriff Expenses</b>						
Capital Outlay	16,921	-	-	-	-	-
Special Payments	-	489	-	-	-	-
Transfers	21,498	22,351	33,194	28,186	33,194	19,580
<b>Total Sheriff (140)</b>	<b>\$3,104,377</b>	<b>\$3,144,143</b>	<b>\$3,229,247</b>	<b>\$2,411,458</b>	<b>\$3,230,647</b>	<b>\$3,279,375</b>
	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Animal Services Expenses</b>						
Personnel Services	72,589	96,539	132,005	101,531	132,005	136,072
Materials and Services	25,752	22,699	32,250	12,688	30,250	33,550
Capital Outlay	-	21,958	45,000	-	200	25,000
Special Payments	2,832	2,531	3,704	3,017	3,704	3,704
Transfers	16,759	17,314	33,086	27,035	33,086	19,393
<b>Total Animal Services (145)</b>	<b>\$117,932</b>	<b>\$161,041</b>	<b>\$246,045</b>	<b>\$144,271</b>	<b>\$199,245</b>	<b>\$217,719</b>
	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Building Inspection Expenses</b>						
Personnel Services	201,993	238,853	272,532	207,636	265,532	314,941
Materials and Services	13,247	24,856	31,350	19,640	30,850	22,450
Special Payments	5,381	5,438	7,038	5,733	7,038	7,038
Transfers	18,200	18,720	32,514	26,594	32,514	21,556
<b>Total Building Inspection (150)</b>	<b>\$238,821</b>	<b>\$287,867</b>	<b>\$343,434</b>	<b>\$259,603</b>	<b>\$335,934</b>	<b>\$365,985</b>
	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Information Technology Expenses</b>						
Materials and Services	75,858	77,015	117,781	94,063	119,281	202,962
Capital Outlay	-	15,820	-	-	-	-
Special Payments	40,258	47,227	55,000	31,691	55,000	55,000
Transfers	-	-	-	-	-	4,122
<b>Total Information Technology (155)</b>	<b>\$116,116</b>	<b>\$140,062</b>	<b>\$172,781</b>	<b>\$125,754</b>	<b>\$174,281</b>	<b>\$262,084</b>
	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Code Compliance Expenses</b>						
Personnel Services	96,946	160,070	259,587	149,940	243,040	289,081
Materials and Services	7,828	16,492	15,600	6,460	14,600	13,100
Special Payments	16,542	9,483	17,875	7,017	17,875	14,875
Transfers	8,739	9,051	18,464	18,399	18,464	14,336
<b>Total Code Compliance (160)</b>	<b>\$130,055</b>	<b>\$195,096</b>	<b>\$311,526</b>	<b>\$181,816</b>	<b>\$293,979</b>	<b>\$331,392</b>
	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Economic Development Dept. Expenses</b>						
Materials and Services	361	2,951	6,200	25,135	31,700	6,200
Transfers	-	-	-	99	-	-
<b>Total Economic Development Dept. (165)</b>	<b>\$361</b>	<b>\$2,951</b>	<b>\$6,200</b>	<b>\$25,234</b>	<b>\$31,700</b>	<b>\$6,200</b>
	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Housing &amp; Community Programs Expenses</b>						
Materials and Services	651	470	-	-	-	-
<b>Total Housing &amp; Community Programs (170)</b>	<b>\$651</b>	<b>\$470</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total General Fund Expenses</b>	<b>\$6,025,213</b>	<b>\$6,139,254</b>	<b>\$6,958,427</b>	<b>\$5,316,216</b>	<b>\$6,891,665</b>	<b>\$7,160,414</b>

# General Fund Account Detail

## General Fund (1)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Taxes</b>						
30010 Property Taxes	376,972	526,621	610,000	477,929	610,000	542,419
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<b>Total Taxes</b>	<b>\$3,789,461</b>	<b>\$4,551,835</b>	<b>\$4,047,638</b>	<b>\$3,642,715</b>	<b>\$4,016,634</b>	<b>\$4,342,167</b>
<b>Licenses and Permits</b>						
30080 Business License	91,702	99,527	120,419	123,247	125,419	92,754
30310 Encroachment Permits	1,105	1,910	2,000	2,715	2,000	2,701
30520 Animal License	2,770	2,490	3,500	1,891	3,500	3,176
30630 Building Permits	140,769	130,093	130,000	165,012	160,000	111,552
<b>Total Licenses and Permits</b>	<b>\$236,346</b>	<b>\$234,020</b>	<b>\$255,919</b>	<b>\$292,865</b>	<b>\$290,919</b>	<b>\$210,183</b>
<b>Fines and Forfeiture</b>						
30430 Court Fines	6,536	6,196	5,000	57,396	57,000	9,391
30440 DUI Fees	7,042	12,410	5,000	-	-	5,712
30450 Parking Citation	12,135	13,041	10,000	11,716	12,000	18,998
30480 Code Violations Revenue	23,385	24,776	20,000	32,215	31,000	52,484
30485 Weed Abatement Revenue	9,142	-	5,000	-	-	500
30535 Animal Citations	500	350	400	1,390	1,400	500
<b>Total Fines and Forfeiture</b>	<b>\$58,740</b>	<b>\$56,773</b>	<b>\$45,400</b>	<b>\$102,717</b>	<b>\$101,400</b>	<b>\$87,585</b>
<b>Charges for Services</b>						
30100 Refunds/Mandates	10,367	66,553	27,000	31,240	31,600	35,297
30140 Landfill Admin Fees	7,950	8,885	8,000	7,628	8,000	8,000
30210 Planning Fees	63,342	28,010	25,000	26,037	25,000	25,000
30215 General Plan Maint. Fee	4,634	5,742	8,000	8,830	8,000	8,000
30216 Planning Imaging Fee	5	-	50	-	50	50
30219 File Maint. Fees	-	-	50	-	50	50
30220 Plan Review	30,179	19,621	20,000	29,487	20,000	20,000
30221 Training & Education Fee	3,700	10,240	4,500	8,384	8,500	4,500
30320 Engineering Final Map Fees	-	-	6,000	5,000	6,000	6,000
30330 Grading Plan Check Fee	1,000	2,500	10,000	7,658	10,000	10,000
30340 Engineering Improve Plan Check	1,513	14,475	15,000	10,156	15,000	15,000
30350 PW Improve Inspection	5,355	-	60,000	61,947	60,000	60,000
30365 Parcel Maps & PM Waivers Lla	-	-	-	750	-	-
30375 Project Engineering Prelim	-	-	20,000	-	-	20,000
30376 Const. Mgmt Projects	-	-	40,000	-	-	40,000
30410 Stored Vehicles	11,500	9,555	12,000	13,200	12,600	12,000
30420 Fingerprinting Fees	1,188	168	1,300	950	1,300	1,300
30470 Public Safety	7,959	8,986	7,500	6,770	7,500	7,500
30510 Feline Disposal	-	-	50	140	150	50
30530 Animal Shelter	6,716	18,465	6,500	7,128	6,500	6,500
30540 Animal Shots	750	315	700	545	700	700
30610 School Fee Admin	4,674	-	4,500	-	400	4,500
30620 Home Rehab Inspect Fees	-	-	35,000	88	300	35,000
30640 Administration Fee	64	4,712	4,673	8,616	8,673	4,673
332101 Consultant Reimbursement	-	-	-	-	-	100,000
332251 Calhome Reuse Loan Servicing	4,786	136	673	126	673	673
332252 05cal Home Loan Servicing	545	1,538	346	191	346	346
332253 06calhome Loan Servicing	248	2,512	123	223	123	123
332254 Begin Loan Servicing	-	285	300	553	300	300
332255 03Cal Home Loan Servicing	-	151	250	236	250	250
332256 00Cal Home Loan Servicing	-	242	-	217	-	-
332501 CDBG RLA Gen. Admin	5,221	-	-	-	-	-
332620 11 Ptec 7643 Act. Delivery	27,652	-	-	-	-	-
332621 11 Ptec 7643 Gen. Admin	1,156	-	-	-	-	-

**General Fund (1)**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>11Mo Actual 2015-16</b>	<b>Projection 2015-16</b>	<b>Adopted 2016-17</b>
332622 11 Dri 7735 Act Delivery	-	71,422	-	-	-	-
<b>Total Charges for Services</b>	<b>\$200,504</b>	<b>\$274,513</b>	<b>\$317,515</b>	<b>\$236,100</b>	<b>\$232,015</b>	<b>\$425,812</b>
<b>Interest</b>						
30090 Interest Earned	7,745	6,177	6,000	8,544	10,000	6,000
<b>Total Interest</b>	<b>\$7,745</b>	<b>\$6,177</b>	<b>\$6,000</b>	<b>\$8,544</b>	<b>\$10,000</b>	<b>\$6,000</b>
<b>Grants and Donations</b>						
33210 Grant Fund	202,819	46,473	35,000	-	25,000	25,000
<b>Total Grants and Donations</b>	<b>\$219,740</b>	<b>\$46,473</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Rental Income</b>						
30160 Building Rental Income	9,830	8,985	8,900	8,669	8,900	8,900
<b>Total Rental Income</b>	<b>\$9,830</b>	<b>\$8,985</b>	<b>\$8,900</b>	<b>\$8,669</b>	<b>\$8,900</b>	<b>\$8,900</b>
<b>Other Financing Src</b>						
31310 Service Fees	135,984	139,367	172,781	158,400	172,781	257,962
332612 10 Home Act.Delivery	4,785	-	-	-	-	-
38005 Transfer In RDA	250,000	125,111	250,000	250,000	250,000	250,000
38035 Transfer In Indirect Cost	1,190,532	1,241,486	1,521,924	1,395,108	1,521,924	1,467,712
38045 Transfer In Street	48,384	-	-	-	-	-
38075 Transfer In CIP	124,877	88,375	-	16,209	-	-
38089 Transfer In 03 CDBG	-	8,216	9,112	-	9,112	-
38090 Transfer In CDBG	-	7,734	-	-	-	-
38093 Transfer In Misc. Grant	-	19	-	2,217	-	-
38094 Transfer In 09 CDBG	-	10,593	1,513	-	1,513	1,513
38095 Transfer In Home Grant	-	6,149	9,000	8,279	9,000	-
38096 Transfer In 04CDBG	-	1,465	1,538	-	1,538	1,538
38099 Transfer In CDBG RLA	-	2,262	2,393	-	2,393	-
38113 Transfer In 08-EDEF CDBG	-	657	657	-	657	-
38130 Transfer In COPS	100,000	94,775	224,000	230,360	224,000	100,000
38140 Transfer In LLMD	80,126	-	-	-	-	-
38309 Transfer In 11 Dir 7735	312	-	-	-	-	-
80010 Transfer In Sanitation	-	-	-	2,678	2,700	-
<b>Total Other Financing Src</b>	<b>\$1,871,615</b>	<b>\$1,726,209</b>	<b>\$2,192,918</b>	<b>\$2,063,251</b>	<b>\$2,195,618</b>	<b>\$2,078,725</b>
<b>Miscellaneous</b>						
30130 Miscellaneous Revenue	17,638	23,962	9,750	85,603	(80,750)	9,750
<b>Total Miscellaneous</b>	<b>\$17,988</b>	<b>\$25,249</b>	<b>\$9,750</b>	<b>\$85,603</b>	<b>(\$80,750)</b>	<b>\$9,750</b>
<b>Total Revenues</b>	<b>\$6,411,969</b>	<b>\$6,930,234</b>	<b>\$6,919,040</b>	<b>\$6,440,464</b>	<b>\$6,799,736</b>	<b>\$7,194,122</b>
<b>Personnel Services</b>						
50010 Salary	16,818	18,548	1,017,537	950,616	1,029,522	1,100,932
50012 Administration Fees	-	-	6,000	6,007	6,000	6,000
50020 Contract Salary	423,203	446,479	3,599,061	2,815,403	3,608,755	3,690,739
50021 Supplemental Cont. Services	4,447	8,606	10,000	-	10,000	10,000
50050 Overtime	616	884	52,304	10,844	34,510	53,920
50060 Extra Help	10,277	6,342	32,080	-	32,080	32,080
50090 FICA Paid	1,048	1,148	73,772	69,733	73,772	88,074
50110 Retirement Benefit	1,254	3,405	320,209	183,892	300,209	343,558
50120 Group Insurance	53,588	32,347	320,983	168,111	257,436	342,382
50125 Boot Allowance	-	-	1,500	670	1,500	1,000
50130 Uniform Allowance	475	500	2,400	1,536	2,400	2,800
52190 Workers Compensation	395	412	16,606	9,909	16,606	17,933
<b>Total Personnel Services</b>	<b>\$4,838,802</b>	<b>\$4,881,382</b>	<b>\$5,452,452</b>	<b>\$4,216,721</b>	<b>\$5,372,790</b>	<b>\$5,689,418</b>
<b>Materials and Services</b>						
50210 Elections	-	5,338	8,000	-	8,000	10,000
50230 Training and Travel	10,705	11,460	51,200	32,935	51,300	55,300
502302 Training & Travel Plannin	50	1,613	4,000	468	4,000	3,000
50240 Tuition Reimbursement	-	-	-	-	-	3,000

**General Fund (1)**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>11Mo Actual 2015-16</b>	<b>Projection 2015-16</b>	<b>Adopted 2016-17</b>
50260 Bike Patrol	4,042	-	1,500	1,299	1,500	1,500
50270 Radar Repair	347	-	500	295	500	500
50280 Communications	42,074	23,919	40,000	14,610	40,000	28,000
50285 Communication - Cell	5,066	2,972	15,850	10,369	15,850	15,450
50290 Postage	-	-	15,950	6,471	15,950	16,700
50310 Office Supplies	508	557	29,450	11,289	29,450	29,050
50320 Fuel	1,163	666	11,250	5,370	7,050	10,600
50330 Dues/Subscriptions/Licenses	8,070	6,690	16,400	25,585	16,400	22,800
50350 Physicals	-	-	-	48	-	-
50360 Drug & Alcohol Testing	-	70	-	-	-	-
50370 Uniform Cleaning Service	-	-	650	305	650	650
50380 Tools	85	534	1,000	365	1,000	1,000
50385 Certifications	-	-	200	-	200	250
50390 Materials/Supplies	179	747	5,000	2,168	5,000	5,000
50400 Safety Material	445	88	1,500	-	1,500	1,500
50410 Vet Services	6,133	3,199	8,000	3,628	8,000	8,000
50415 Pet Food	845	154	1,000	-	1,000	1,000
50420 Animal Disposal Service	1,590	1,040	2,000	1,040	2,000	2,000
50430 Publications	2,711	3,251	3,800	2,046	3,800	3,850
50460 Professional Services	-	-	330,700	323,979	354,700	244,700
504601 Professional Services-Reimb.	121,549	58,245	46,300	32,193	46,500	100,000
50485 Application Processing Expense	2,206	64	1,000	371	1,000	800
50520 Legal Fees	189,788	177,487	166,000	95,089	141,000	112,000
50530 Equipment Repair	307	300	2,000	816	2,000	2,000
50580 Utilities	50,319	54,733	51,000	51,914	51,000	51,000
52030 Miscellaneous	2,209	1,178	16,200	4,735	16,200	14,100
52042 Small Tools & Equip-Noncapital	132	432	23,300	6,161	23,300	19,300
52043 Computer Software	-	848	25,331	28,205	30,931	66,562
52044 Computer Hardware	-	991	27,750	10,768	27,750	68,700
52050 Auditor	18,575	73,528	23,000	44,320	45,000	25,000
52110 Janitorial Services	-	-	-	575	-	6,900
52115 Janitorial Supplies	-	195	700	540	700	700
52290 Final Map Check	-	60	5,000	4,908	5,000	5,000
<b>Total Materials and Services</b>	<b>\$714,217</b>	<b>\$857,735</b>	<b>\$935,531</b>	<b>\$722,865</b>	<b>\$958,231</b>	<b>\$935,912</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	2,718	-	45,000	32,936	35,200	125,000
560114 2011 Dri Grant	27,502	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$52,577</b>	<b>\$37,778</b>	<b>\$45,000</b>	<b>\$32,936</b>	<b>\$35,200</b>	<b>\$125,000</b>
<b>Special Payments</b>						
50610 Unemployment	9,776	9,613	25,000	3,223	25,000	16,000
50650 Car Allowance	7,408	7,800	7,200	7,050	7,200	7,200
50780 Bad Debt	-	-	5,000	-	5,000	1,000
52010 Job Recruitment	2,185	19,440	11,000	6,832	11,000	11,000
52020 Cash Short/Over	-	422	300	96	300	300
52025 Drug Testing	1,164	360	500	1,285	500	1,500
520301 Miscellaneous - Planning Com	-	54	-	-	-	-
52035 Staff Training/Dev.	-	240	1,500	-	1,500	1,500
52080 Building Repair Offices	-	669	-	-	-	-
52120 Liability Insurance	6,372	6,616	42,411	34,545	42,411	42,411
52130 Liability Claims	50,000	-	-	-	-	-
52160 Parking Citation	1,307	1,505	1,800	1,684	1,800	1,800
52220 Special Recognition	-	30	3,000	-	3,000	3,000
52225 Community Projects	282	-	-	-	-	1,000
52230 Weed Abatement	4,120	2,367	8,000	3,539	8,000	8,000
52235 General Meeting	1,999	39	1,500	-	1,500	1,000
52245 Temporary Destitute Housing	200	-	300	-	300	300
52250 LAFCO	3,724	-	4,000	4,008	4,000	3,500
52255 Bike Helmets TDA 3 Grant Exp	8,825	3,984	500	159	500	500
52300 Maintenance Agreement	40,258	47,227	55,000	31,691	55,000	55,000
52310 Grading Plan Check	1,080	270	10,000	1,831	10,000	10,000

**General Fund (1)**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>11Mo Actual 2015-16</b>	<b>Projection 2015-16</b>	<b>Adopted 2016-17</b>
52320 Improvement Plan Check	49,914	6,525	15,000	8,559	15,000	15,000
52330 Parcel Maps & PM Waivers Lla	1,180	1,426	5,000	4,789	5,000	5,000
53010 Chamber OF Commerce	5,100	-	2,500	-	2,500	-
55010 Banking Charges	9,867	43,980	9,000	8,141	9,000	12,000
55011 Penalty Charge	-	-	-	781	-	-
<b>Total Special Payments</b>	<b>\$233,685</b>	<b>\$176,955</b>	<b>\$208,511</b>	<b>\$118,213</b>	<b>\$208,511</b>	<b>\$197,011</b>
<b>Debt Service</b>						
52140 Bond Premiums	-	-	-	458	-	-
<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$458</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers</b>						
80200 Transfer Out Shop	2,896	2,907	42,132	38,632	42,132	19,143
80550 Transfer Out Facilities Mai	11,203	11,642	167,750	144,316	167,750	103,061
81309 Transfer Out 11 Dri	312	-	-	-	-	-
81327 Transfer Out Misc Grant	(2,257)	-	-	-	-	-
81400 Transfer Out IT	3,996	4,102	77,051	42,075	77,051	60,869
81461 Transfer Out CNG	-	-	30,000	-	30,000	30,000
<b>Total Transfers</b>	<b>\$185,932</b>	<b>\$185,404</b>	<b>\$316,933</b>	<b>\$225,023</b>	<b>\$316,933</b>	<b>\$213,073</b>
<b>Total Expenses</b>	<b>\$6,025,213</b>	<b>\$6,139,254</b>	<b>\$6,958,427</b>	<b>\$5,316,216</b>	<b>\$6,891,665</b>	<b>\$7,160,414</b>
<b>Total General Fund Net Surplus/(Deficit)</b>	<b>\$386,756</b>	<b>\$790,980</b>	<b>(\$39,387)</b>	<b>\$1,124,248</b>	<b>(\$91,929)</b>	<b>\$33,708</b>

## Street Fund (10)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Licenses and Permits</b>						
30745 Oversize Load Permits	1,468	9,692	1,500	3,139	1,500	1,500
<b>Total Licenses and Permits</b>	<b>\$1,468</b>	<b>\$9,692</b>	<b>\$1,500</b>	<b>\$3,139</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b>Charges for Services</b>						
30770 Storm Drain	-	-	11,000	10,340	11,000	11,000
31325 Zone OF Benefit	-	798	-	-	-	-
<b>Total Charges for Services</b>	<b>\$0</b>	<b>\$798</b>	<b>\$11,000</b>	<b>\$10,340</b>	<b>\$11,000</b>	<b>\$11,000</b>
<b>Interest</b>						
30090 Interest Earned	2,773	3,029	2,500	3,141	2,500	2,500
<b>Total Interest</b>	<b>\$2,773</b>	<b>\$3,029</b>	<b>\$2,500</b>	<b>\$3,141</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>Grants and Donations</b>						
30370 Grant Revenue	864,351	1,177,571	5,852,585	415,798	1,107,220	5,331,918
30550 Grant	(7,946)	349,411	50,000	-	-	50,000
<b>Total Grants and Donations</b>	<b>\$856,405</b>	<b>\$1,526,982</b>	<b>\$5,902,585</b>	<b>\$415,798</b>	<b>\$1,107,220</b>	<b>\$5,381,918</b>
<b>Intergovernmental</b>						
320097 HSIP-7th Ped.Imp (Brdwy-Palm)	174,134	-	-	-	-	-
320111 Hwy43 Landscape Phase I	(5,398)	-	-	-	-	-
320116 Tract 6473 Offsite Imp.	165,587	-	-	-	-	-
<b>Total Intergovernmental</b>	<b>\$334,323</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Src</b>						
38030 Transfer In - Water	-	-	2,677,000	-	-	-
38050 Transfer In TDA Street	1,211,532	997,790	1,217,174	1,360,796	1,360,840	1,024,157
38055 Transfer In Gas Tax Fund	744,633	698,985	560,122	-	560,122	560,122
38085 Transfer In Traffic Impact	(1,017)	3,272	26,500	-	26,500	26,500
38205 Transfer In CIP	22,447	-	-	-	-	-
<b>Total Other Financing Src</b>	<b>\$2,062,588</b>	<b>\$1,900,635</b>	<b>\$4,480,796</b>	<b>\$1,360,796</b>	<b>\$1,947,462</b>	<b>\$1,610,779</b>
<b>Miscellaneous</b>						
30130 Miscellaneous Revenue	2,182	20,960	1,173,000	1,149,156	3,926,000	25,000
<b>Total Miscellaneous</b>	<b>\$2,182</b>	<b>\$20,960</b>	<b>\$1,173,000</b>	<b>\$1,149,156</b>	<b>\$3,926,000</b>	<b>\$25,000</b>
<b>Total Revenues</b>	<b>\$3,259,739</b>	<b>\$3,462,096</b>	<b>\$11,571,381</b>	<b>\$2,942,370</b>	<b>\$6,995,682</b>	<b>\$7,032,697</b>
<b>Personnel Services</b>						
50010 Salary	390,715	406,060	444,982	367,410	444,982	472,498
50050 Overtime	563	646	22,249	678	22,249	10,000
50090 FICA Paid	28,659	29,881	32,261	27,072	32,261	37,800
50110 Retirement Benefit	96,547	141,344	124,595	110,173	124,595	132,299
50120 Group Insurance	106,002	99,788	115,695	111,198	115,695	122,849
50125 Boot Allowance	1,400	1,221	1,540	970	1,540	1,540
50130 Uniform Allowance	-	-	150	73	150	150
52190 Workers Compensation	30,403	26,371	39,758	34,532	39,758	42,939
<b>Total Personnel Services</b>	<b>\$654,289</b>	<b>\$705,311</b>	<b>\$781,230</b>	<b>\$652,106</b>	<b>\$781,230</b>	<b>\$820,075</b>
<b>Materials and Services</b>						
50230 Training and Travel	400	1,105	4,000	1,179	1,500	4,000
50280 Communications	2,723	2,559	2,500	2,139	2,500	2,500
50285 Communication - Cell	240	280	1,300	1,350	1,300	1,400
50290 Postage	420	-	550	10	550	550
50310 Office Supplies	1,867	2,381	1,500	458	1,500	1,500
50320 Fuel	28,016	23,927	30,000	15,548	20,000	2,500
50330 Dues/Subscriptions/Licenses	12,131	14,781	15,800	600	15,800	15,000
50350 Physicals	-	161	300	205	300	500
50360 Drug & Alcohol Testing	-	144	250	152	250	250
50370 Uniform Cleaning Service	3,555	5,439	4,000	2,699	4,000	4,000
50380 Tools	233	303	2,000	-	2,000	2,000
50390 Materials/Supplies	9,861	8,656	15,000	7,902	15,000	15,000
50430 Publications	-	276	200	267	200	300
50460 Professional Services	11,218	11,662	10,000	1,372	2,500	7,500

**Street Fund (10)**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>11Mo Actual 2015-16</b>	<b>Projection 2015-16</b>	<b>Adopted 2016-17</b>
50540 Storm Drain	12,183	6,725	50,500	21,467	30,500	50,500
50580 Utilities	11,849	9,381	20,400	8,915	20,400	20,400
50620 Chemicals and Testing	1,070	2,524	3,000	1,062	3,000	3,000
50630 Patching Material	10,523	-	20,000	2,809	20,000	20,000
50665 Crack Sealing Materials	13,765	-	15,000	-	15,000	15,000
50680 Tree Trimming	-	-	1,000	-	1,000	1,000
50690 Landscaping	10,000	3,922	10,000	5,082	10,000	10,000
52030 Miscellaneous	1,024	955	2,000	-	2,000	2,000
52042 Small Tools & Equip-Noncapital	5,630	100	5,500	1,528	5,500	5,500
52050 Auditor	9,287	7,144	11,000	4,370	4,500	5,000
52060 Audit Street Report	-	1,917	2,000	2,000	2,000	2,000
52070 Equipment Rental	1,413	-	3,000	-	3,000	3,000
52115 Janitorial Supplies	855	375	750	507	750	750
52275 Street Repairs & Repaving	137	1,000	205,000	1,675	6,000	40,000
52280 Alleys	-	-	15,000	-	15,000	15,000
55035 Graffiti Removal	1,267	1,888	7,000	35	7,000	7,000
<b>Total Materials and Services</b>	<b>\$149,667</b>	<b>\$107,605</b>	<b>\$458,550</b>	<b>\$83,331</b>	<b>\$213,050</b>	<b>\$257,150</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	168,500	-	50,000	-	5,000	215,000
52375 Preliminary Engineering	-	-	316,351	-	200	356,900
52376 Construction Engineering	-	-	478,527	3,443	3,500	633,291
52445 Construction Costs	1,597,385	2,126,628	8,298,302	3,650,307	3,542,200	4,775,224
620097 HSIP-7th Ped.Imp (Brdwy-Palm)	17,251	-	-	-	-	-
620111 Hwy43 Landscape Phase I	1,076	-	-	-	-	-
620116 Tract 6473 Offsite Imp.	165,587	-	-	-	-	-
620119 Storm Drain Filburn-Palm	(1,408)	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$1,948,391</b>	<b>\$2,126,628</b>	<b>\$9,143,180</b>	<b>\$3,653,750</b>	<b>\$3,550,900</b>	<b>\$5,980,415</b>
<b>Special Payments</b>						
50640 Pavement Management	26,377	10,926	15,000	6,419	15,000	15,000
50641 Concrete Crushing	1,175	13,166	25,000	-	25,000	30,000
52120 Liability Insurance	25,148	25,371	32,891	26,791	32,891	32,891
52180 Traffic Signal Maint	6,258	7,085	5,000	6,626	5,000	6,000
52270 Street Lighting	93,622	97,121	100,000	92,819	100,000	100,000
55020 Safety	870	750	1,000	768	1,000	1,000
<b>Total Special Payments</b>	<b>\$153,450</b>	<b>\$154,419</b>	<b>\$178,891</b>	<b>\$133,423</b>	<b>\$178,891</b>	<b>\$184,891</b>
<b>Transfers</b>						
80060 Transfer Out Indirect Cost AL	268,661	235,200	-	-	-	-
80200 Transfer Out Shop	95,787	95,914	41,075	37,653	41,075	76,559
80550 Transfer Out Facilities Mai	9,121	9,478	14,082	11,962	14,082	8,306
80700 Transfer Out Street Const	189,964	34,776	-	-	-	-
81200 Transfer Out Labor	61,942	88,375	-	16,209	-	-
81205 Transfer In Labor	9,349	-	-	-	-	-
81400 Transfer Out IT	6,684	9,240	11,461	21,593	11,461	31,820
<b>Total Transfers</b>	<b>\$641,508</b>	<b>\$472,983</b>	<b>\$66,618</b>	<b>\$87,417</b>	<b>\$66,618</b>	<b>\$116,685</b>
<b>Total Expenses</b>	<b>\$3,547,305</b>	<b>\$3,566,946</b>	<b>\$10,628,469</b>	<b>\$4,610,027</b>	<b>\$4,790,689</b>	<b>\$7,359,216</b>
<b>Total Street Fund Net Surplus/(Deficit)</b>	<b>(\$287,566)</b>	<b>(\$104,850)</b>	<b>\$942,912</b>	<b>(\$1,667,657)</b>	<b>\$2,204,993</b>	<b>(\$326,519)</b>

## Shop Maintenance (11)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Interest</b>						
30090 Interest Earned	238	361	-	-	-	-
<b>Total Interest</b>	<b>\$238</b>	<b>\$361</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Src</b>						
31310 Service Fees	374,740	375,296	515,065	472,164	515,065	478,492
<b>Total Other Financing Src</b>	<b>\$374,740</b>	<b>\$375,296</b>	<b>\$515,065</b>	<b>\$472,164</b>	<b>\$515,065</b>	<b>\$478,492</b>
<b>Total Revenues</b>	<b>\$374,978</b>	<b>\$375,657</b>	<b>\$515,065</b>	<b>\$472,164</b>	<b>\$515,065</b>	<b>\$478,492</b>
<b>Personnel Services</b>						
50010 Salary	105,661	105,877	101,952	89,631	101,952	107,111
50050 Overtime	419	282	5,098	-	5,098	5,356
50080 Vacation Paid	-	8,413	-	-	-	-
50090 FICA Paid	7,768	7,809	7,392	6,538	7,392	8,569
50110 Retirement Benefit	26,968	37,242	28,547	20,366	28,547	29,991
50120 Group Insurance	31,227	21,191	26,508	20,253	26,508	27,849
50125 Boot Allowance	294	613	350	50	350	350
50130 Uniform Allowance	-	-	-	50	-	-
52190 Workers Compensation	8,158	7,010	10,524	9,140	10,524	11,366
<b>Total Personnel Services</b>	<b>\$180,495</b>	<b>\$188,437</b>	<b>\$180,371</b>	<b>\$146,028</b>	<b>\$180,371</b>	<b>\$190,592</b>
<b>Materials and Services</b>						
50230 Training and Travel	-	-	1,000	1,706	2,500	1,000
50280 Communications	-	68	-	251	-	-
50285 Communication - Cell	600	260	600	200	600	600
50320 Fuel	4,114	1,039	3,500	824	1,500	3,500
50370 Uniform Cleaning Service	1,571	1,655	1,000	1,205	1,000	1,000
503701 Auto Repair - Code Compliance	1,911	362	2,000	1,187	2,000	2,000
503702 Auto Repair - Engineering	500	739	500	320	500	500
503703 Auto Repair - Sheriff	21	52	200	-	200	200
503704 Auto Repair - Animal Control	2,815	1,719	3,000	677	3,000	3,000
503705 Auto Repair - Building Inspect	652	435	2,500	396	2,500	2,500
503706 Auto Repair - Street	18,324	15,384	25,000	13,801	25,000	25,000
503707 Auto Repair - Shop	402	2,604	2,000	1,215	2,000	2,000
503708 Auto Repair - Dial-A-Ride	26,752	18,732	20,000	10,336	20,000	20,000
503709 Auto Repair - Wastewater	9,311	2,750	8,500	1,089	8,500	8,500
50370A Auto Repair - Water	6,265	8,338	13,000	5,097	13,000	13,000
50370B Auto Repair - Disposal	96,509	114,795	140,000	78,746	90,000	140,000
50370C Auto Repair - Facilities Maint.	138	698	8,206	5,786	8,206	8,206
50370D Auto Repair- Fire Truck	112	130	403	48	403	403
50370E Auto Repair - Management	334	76	1,000	288	1,000	1,000
50380 Tools	1,525	3,212	5,000	2,360	5,000	5,000
50390 Materials/Supplies	4,289	5,055	5,000	4,507	5,000	5,000
50460 Professional Services	53	1,129	3,000	240	600	3,000
50530 Equipment Repair	1,069	63	3,500	144	3,500	3,500
52030 Miscellaneous	-	-	-	44	-	-
52042 Small Tools & Equip-Noncapital	5,610	6,828	6,500	3,613	6,500	6,500
52115 Janitorial Supplies	147	195	250	265	250	250
<b>Total Materials and Services</b>	<b>\$183,024</b>	<b>\$186,318</b>	<b>\$255,659</b>	<b>\$134,345</b>	<b>\$202,759</b>	<b>\$255,659</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	-	-	61,794	46,494	61,794	15,000
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,794</b>	<b>\$46,494</b>	<b>\$61,794</b>	<b>\$15,000</b>
<b>Special Payments</b>						
52120 Liability Insurance	5,947	5,997	7,778	6,336	7,778	7,778
55020 Safety	-	-	1,000	149	1,000	1,000
<b>Total Special Payments</b>	<b>\$5,947</b>	<b>\$5,997</b>	<b>\$8,778</b>	<b>\$6,485</b>	<b>\$8,778</b>	<b>\$8,778</b>
<b>Transfers</b>						
80550 Transfer Out Facilities Mai	4,238	4,382	-	3,736	-	8,285

## Shop Maintenance (11)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
81400 Transfer Out IT	6,636	6,827	8,463	6,677	8,463	11,296
<b>Total Transfers</b>	\$10,874	\$11,209	\$8,463	\$10,413	\$8,463	\$19,581
<b>Total Expenses</b>	\$380,340	\$391,961	\$515,065	\$343,765	\$462,165	\$489,610
<b>Total Shop Maintenance</b>	<b>Net Surplus/</b>	<b>(\$5,362)</b>	<b>(\$16,304)</b>	<b>\$0</b>	<b>\$128,399</b>	<b>(\$11,118)</b>

## Public Transit (12)

Actual	Actual	Adopted	11Mo Actual	Projection	Adopted
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**Public Transit (12)**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>11Mo Actual 2015-16</b>	<b>Projection 2015-16</b>	<b>Adopted 2016-17</b>
81400 Transfer Out IT	3,996	4,103	5,082	2,981	4,500	5,264
<b>Total Transfers</b>	<b>\$42,347</b>	<b>\$42,588</b>	<b>\$49,006</b>	<b>\$43,049</b>	<b>\$47,700</b>	<b>\$83,497</b>
<b>Total Expenses</b>	<b>\$314,995</b>	<b>\$294,830</b>	<b>\$435,166</b>	<b>\$361,634</b>	<b>\$460,200</b>	<b>\$295,522</b>
<b>Total Public Transit</b>	<b>Net Surplus/ (\$17,268)</b>	<b>(\$57,866)</b>	<b>(\$9,565)</b>	<b>(\$123,394)</b>	<b>(\$34,599)</b>	<b>\$198,145</b>

**TDA Street Local Fund (13)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Taxes</b>						
30910 State Allocation	1,160,819	1,166,874	1,166,874	1,315,176	1,166,874	1,024,157
<b>Total Taxes</b>	<b>\$1,160,819</b>	<b>\$1,166,874</b>	<b>\$1,166,874</b>	<b>\$1,315,176</b>	<b>\$1,166,874</b>	<b>\$1,024,157</b>
<b>Total Revenues</b>	<b>\$1,160,819</b>	<b>\$1,166,874</b>	<b>\$1,166,874</b>	<b>\$1,315,176</b>	<b>\$1,166,874</b>	<b>\$1,024,157</b>
<b>Transfers</b>						
80700 Transfer Out Street Const	81,351	89,437	-	82,763	-	-
80900 Transfer Out TDA Street Cont	1,130,181	1,077,437	1,166,874	1,310,540	1,320,540	1,024,157
<b>Total Transfers</b>	<b>\$1,211,532</b>	<b>\$1,166,874</b>	<b>\$1,166,874</b>	<b>\$1,393,303</b>	<b>\$1,320,540</b>	<b>\$1,024,157</b>
<b>Total Expenses</b>	<b>\$1,211,532</b>	<b>\$1,166,874</b>	<b>\$1,166,874</b>	<b>\$1,393,303</b>	<b>\$1,320,540</b>	<b>\$1,024,157</b>
<b>Total TDA Street Local Fund Net Surplus/</b>	<b>(\$50,713)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$78,127)</b>	<b>(\$153,666)</b>	<b>\$0</b>

# Emergency Response

## Lighting & Landscaping (14)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Taxes</b>						
31010 LLMD # 1 (20653)	27,286	26,350	26,500	25,313	26,500	26,500
31020 LLMD 01-01 (20666)	11,549	11,521	11,500	11,411	11,500	11,500
31030 LLMD 01-02 (20667)	30,906	31,262	31,900	31,213	31,900	31,900
31040 LLMD 06-01	55,949	69,929	46,000	60,146	46,000	56,000
<b>Total Taxes</b>	<b>\$125,690</b>	<b>\$139,062</b>	<b>\$115,900</b>	<b>\$128,083</b>	<b>\$115,900</b>	<b>\$125,900</b>
<b>Interest</b>						
30090 Interest Earned	495	592	300	-	300	300
<b>Total Interest</b>	<b>\$495</b>	<b>\$592</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>	<b>\$300</b>
<b>Total Revenues</b>	<b>\$126,185</b>	<b>\$139,654</b>	<b>\$116,200</b>	<b>\$128,083</b>	<b>\$116,200</b>	<b>\$126,200</b>
<b>Personnel Services</b>						
50010 Salary	47,940	46,727	60,837	45,521	60,837	63,915
50050 Overtime	-	-	3,042	-	3,042	3,196
50090 FICA Paid	3,436	3,293	4,411	3,217	4,411	5,113
50110 Retirement Benefit	12,305	17,049	17,034	8,111	17,034	17,896
50120 Group Insurance	20,185	21,927	15,818	6,027	15,818	16,618
50125 Boot Allowance	175	350	575	350	575	700
52190 Workers Compensation	4,811	5,109	6,206	5,390	6,206	6,702
<b>Total Personnel Services</b>	<b>\$88,852</b>	<b>\$94,455</b>	<b>\$107,923</b>	<b>\$68,616</b>	<b>\$107,923</b>	<b>\$114,140</b>
<b>Materials and Services</b>						
50460 Professional Services	3,419	3,280	8,000	5,161	8,000	6,000
505306 Repair & Maint. Pumps	228	639	650	12,537	12,000	2,000
50580 Utilities	-	-	-	1,405	-	-
505802 Utilities 2	2,398	1,913	1,500	1,217	1,500	1,500
505803 Utilities Park	120	121	-	111	-	-
52042 Small Tools & Equip-Noncapital	-	-	5,000	1,349	5,000	6,000
<b>Total Materials and Services</b>	<b>\$6,165</b>	<b>\$5,953</b>	<b>\$15,150</b>	<b>\$21,780</b>	<b>\$26,500</b>	<b>\$15,500</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	40,690	9,868	-	-	-	35,000
<b>Total Capital Outlay</b>	<b>\$40,690</b>	<b>\$9,868</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>
<b>Special Payments</b>						
503901 Materials/Supplies LLMD #1	107	200	200	200	200	500
503904 Materials/Supplies LLMD 01-01	74	300	300	300	300	500
503906 Materials/Supplies LLMD 06-01	74	987	1,000	1,000	1,000	1,200
505301 Repair & Maint LLMD #1	-	1,101	1,250	1,875	1,250	1,250
505304 Repair & Maint LLMD 01-01	350	555	750	812	750	1,000
505305 Repair & Maint LLMD 01-02	200	228	250	437	250	500
505801 Utilities LLMD #1	13,725	12,584	13,000	9,017	13,000	13,000
505805 Utilities LLMD 01-02	-	-	500	-	500	500
505806 Utilities LLMD 06-01	25,934	22,141	15,000	17,164	15,000	18,000
52120 Liability Insurance	3,540	3,570	4,630	3,771	4,630	4,630
<b>Total Special Payments</b>	<b>\$44,004</b>	<b>\$41,666</b>	<b>\$36,880</b>	<b>\$34,576</b>	<b>\$36,880</b>	<b>\$41,080</b>
<b>Transfers</b>						
80200 Transfer Out Shop	2,896	2,904	10,533	9,658	10,533	4,785
81640 Transfer Out LLMD	80,126	-	-	-	-	-
<b>Total Transfers</b>	<b>\$83,022</b>	<b>\$2,904</b>	<b>\$10,533</b>	<b>\$9,658</b>	<b>\$10,533</b>	<b>\$4,785</b>
<b>Total Expenses</b>	<b>\$262,733</b>	<b>\$154,846</b>	<b>\$170,486</b>	<b>\$134,630</b>	<b>\$181,836</b>	<b>\$210,505</b>
<b>Total Lighting &amp; Landscaping Net Surplus/</b>	<b>(\$136,548)</b>	<b>(\$15,192)</b>	<b>(\$54,286)</b>	<b>(\$6,547)</b>	<b>(\$65,636)</b>	<b>(\$84,305)</b>

## Emergency Response (15)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Grants and Donations</b>						
33210 Grant Fund	12,468	-	-	873	-	-
<b>Total Grants and Donations</b>	<b>\$12,468</b>	<b>\$0</b>	<b>\$0</b>	<b>\$873</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$12,468</b>	<b>\$0</b>	<b>\$0</b>	<b>\$873</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	-	-	-	18,630	18,900	-
560112 Transit Security Project	6,678	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$6,678</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,630</b>	<b>\$18,900</b>	<b>\$0</b>
<b>Total Expenses</b>	<b>\$6,678</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,630</b>	<b>\$18,900</b>	<b>\$0</b>
<b>Total Emergency Response</b>	<b>\$5,790</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$17,757)</b>	<b>(\$18,900)</b>	<b>\$0</b>
<b>Net</b>						

# Sewer Lift Sanitation District

## Facilities Maintenance (16)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Other Financing Src</b>						
31310 Service Fees	191,225	195,180	289,207	265,070	289,207	213,768
<b>Total Other Financing Src</b>	<b>\$191,225</b>	<b>\$195,180</b>	<b>\$289,207</b>	<b>\$265,070</b>	<b>\$289,207</b>	<b>\$213,768</b>
<b>Total Revenues</b>	<b>\$191,225</b>	<b>\$195,180</b>	<b>\$289,207</b>	<b>\$265,070</b>	<b>\$289,207</b>	<b>\$213,768</b>
<b>Personnel Services</b>						
50010 Salary	56,074	57,119	62,016	53,124	62,016	65,154
50050 Overtime	1,549	3,840	3,101	371	3,101	3,258
50060 Extra Help	45	-	10,000	-	10,000	10,000
50080 Vacation Paid	-	9,477	-	-	-	-
50090 FICA Paid	4,282	4,534	4,496	3,913	4,496	5,212
50110 Retirement Benefit	14,167	19,903	17,364	16,264	17,364	18,243
50120 Group Insurance	19,301	16,113	16,124	15,990	16,124	16,940
50125 Boot Allowance	175	175	175	175	175	175
52190 Workers Compensation	5,468	5,960	7,052	6,125	7,052	7,616
<b>Total Personnel Services</b>	<b>\$101,061</b>	<b>\$117,121</b>	<b>\$120,328</b>	<b>\$95,962</b>	<b>\$120,328</b>	<b>\$126,598</b>
<b>Materials and Services</b>						
50230 Training and Travel	-	-	350	-	350	350
50285 Communication - Cell	360	360	399	330	399	399
50320 Fuel	3,196	2,381	3,000	1,104	2,000	3,000
50370 Uniform Cleaning Service	602	942	1,000	277	1,000	1,000
50380 Tools	1,514	560	3,500	1,110	3,500	3,500
50460 Professional Services	692	324	1,000	985	1,000	1,000
52042 Small Tools & Equip-Noncapital	-	439	1,500	-	1,500	1,500
<b>Total Materials and Services</b>	<b>\$6,364</b>	<b>\$5,006</b>	<b>\$10,749</b>	<b>\$3,806</b>	<b>\$9,749</b>	<b>\$10,749</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	16,268	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$16,268</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Special Payments</b>						
52080 Building Repair Offices	-	50	-	37	-	-
520801 Bldg Repair & Maint. City Hall	10,736	37,887	26,000	18,062	26,000	9,000
520802 Bldg Repair & Maint. CH Annex	11,724	4,118	16,000	6,147	16,000	16,000
520803 Bldg Repair & Maint. Sheriff Office	4,268	4,133	12,000	6,212	12,000	4,000
520804 Bldg Repair & Maint. Bldg& Plan	2,050	2,040	10,000	4,801	10,000	2,000
520805 Bldg Repair & Maint. Animal Ser	9,161	3,234	3,500	2,381	3,500	3,500
520806 Bldg Repair & Maint. WWT	1,226	4,936	5,000	1,574	5,000	5,000
520807 Bldg Repair & Maint. Water	1,467	1,604	2,000	2,365	2,000	2,000
520808 Bldg Repair & Maint. Shop	1,650	2,205	4,000	1,708	4,000	4,000
520809 Bldg Repair & Maint. Pub. Works	9,452	4,967	11,000	5,627	11,000	4,000
52080A Bldg Repair & Maint. Trans Stat	2,001	1,179	3,000	900	3,000	3,000
52080B Bldg Repair & Maint. KC Health	4,886	5,865	15,000	3,316	15,000	10,000
52120 Liability Insurance	3,115	3,132	4,074	3,319	4,074	4,074
<b>Total Special Payments</b>	<b>\$61,736</b>	<b>\$75,350</b>	<b>\$111,574</b>	<b>\$56,449</b>	<b>\$111,574</b>	<b>\$66,574</b>
<b>Transfers</b>						
80200 Transfer Out Shop	2,896	2,904	41,432	37,983	41,432	4,785
81400 Transfer Out IT	6,636	6,827	8,464	3,641	8,464	5,062
<b>Total Transfers</b>	<b>\$9,532</b>	<b>\$9,731</b>	<b>\$49,896</b>	<b>\$41,624</b>	<b>\$49,896</b>	<b>\$9,847</b>
<b>Total Expenses</b>	<b>\$194,961</b>	<b>\$207,208</b>	<b>\$292,547</b>	<b>\$197,841</b>	<b>\$291,547</b>	<b>\$213,768</b>
<b>Total Facilities Maintenance</b>	<b>Net Surplus/</b>	<b>(\$3,736)</b>	<b>(\$12,028)</b>	<b>(\$3,340)</b>	<b>\$67,229</b>	<b>(\$2,340)</b>
						<b>\$0</b>

Sewer Lift Station District (17)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17	
<b>Taxes</b>							
31050 Sewer Lift Dist 08-01 (20673)	9,791	9,827	9,700	1	9,700	9,700	
<b>Total Taxes</b>	\$9,791	\$9,827	\$9,700	\$1	\$9,700	\$9,700	
<b>Interest</b>							
30090 Interest Earned	254	328	-	-	-	-	
<b>Total Interest</b>	\$254	\$328	\$0	\$0	\$0	\$0	
<b>Total Revenues</b>	\$10,045	\$10,155	\$9,700	\$1	\$9,700	\$9,700	
<b>Materials and Services</b>							
50390 Materials/Supplies	-	-	3,000	-	3,000	3,000	
50530 Equipment Repair	-	-	4,500	-	700	4,500	
50580 Utilities	1,529	1,944	2,550	1,806	2,550	2,550	
<b>Total Materials and Services</b>	\$1,529	\$1,944	\$10,050	\$1,806	\$6,250	\$10,050	
<b>Total Expenses</b>	\$1,529	\$1,944	\$10,050	\$1,806	\$6,250	\$10,050	
<b>Total Sewer Lift Station District</b>	<b>Net Surplus/</b>	<b>\$8,516</b>	<b>\$8,211</b>	<b>(\$350)</b>	<b>(\$1,805)</b>	<b>\$3,450</b>	<b>(\$350)</b>

Traffic Safety

Gas Tax Fund (19)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17	
<b>Taxes</b>							
30710 Gas Tax 2105	169,466	155,064	149,452	121,376	149,452	149,452	
30720 Gas Tax 2106	47,571	55,446	81,852	45,129	81,852	81,852	
30730 Gas Tax 2107	180,318	199,684	204,329	156,331	204,329	204,329	
30740 Gas Tax 2107.5	6,000	12,000	6,000	6,000	6,000	6,000	
30765 Gas Tax 2103	341,279	276,791	118,489	115,218	118,489	118,489	
<b>Total Taxes</b>	\$744,634	\$698,985	\$560,122	\$444,054	\$560,122	\$560,122	
<b>Total Revenues</b>	\$744,634	\$698,985	\$560,122	\$444,054	\$560,122	\$560,122	
<b>Transfers</b>							
80500 Transfer Out Street	744,633	698,985	560,122	-	560,122	560,122	
<b>Total Transfers</b>	\$744,633	\$698,985	\$560,122	\$0	\$560,122	\$560,122	
<b>Total Expenses</b>	\$744,633	\$698,985	\$560,122	\$0	\$560,122	\$560,122	
<b>Total Gas Tax Fund</b>	<b>Net Surplus/</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$444,054</b>	<b>\$0</b>	<b>\$0</b>

**Traffic Safety (20)**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>11Mo Actual 2015-16</b>	<b>Projection 2015-16</b>	<b>Adopted 2016-17</b>
<b>Fines and Forfeiture</b>						
31110 Vehicle Fines Traffic Safety	23,598	20,255	27,000	19,149	27,000	27,000
<b>Total Fines and Forfeiture</b>	<b>\$23,598</b>	<b>\$20,255</b>	<b>\$27,000</b>	<b>\$19,149</b>	<b>\$27,000</b>	<b>\$27,000</b>
<b>Interest</b>						
30090 Interest Earned	425	464	500	-	500	500
<b>Total Interest</b>	<b>\$425</b>	<b>\$464</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>
<b>Total Revenues</b>	<b>\$24,023</b>	<b>\$20,719</b>	<b>\$27,500</b>	<b>\$19,149</b>	<b>\$27,500</b>	<b>\$27,500</b>
<b>Materials and Services</b>						
50460 Professional Services	-	17,864	5,000	-	600	5,000
50760 Sign Supplies	3,742	547	5,000	3,862	5,000	5,000
<b>Total Materials and Services</b>	<b>\$3,742</b>	<b>\$18,411</b>	<b>\$10,000</b>	<b>\$3,862</b>	<b>\$5,600</b>	<b>\$10,000</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	36,660	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$36,660</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Special Payments</b>						
50730 Traffic Marking/Sign Supplies	4,638	-	11,000	1,390	11,000	11,000
50740 Striping	-	-	22,500	-	22,500	22,500
<b>Total Special Payments</b>	<b>\$4,638</b>	<b>\$0</b>	<b>\$33,500</b>	<b>\$1,390</b>	<b>\$33,500</b>	<b>\$33,500</b>
<b>Total Expenses</b>	<b>\$45,040</b>	<b>\$18,411</b>	<b>\$43,500</b>	<b>\$5,252</b>	<b>\$39,100</b>	<b>\$43,500</b>
<b>Total Traffic Safety Net Surplus/(Deficit)</b>	<b>(\$21,017)</b>	<b>\$2,308</b>	<b>(\$16,000)</b>	<b>\$13,897</b>	<b>(\$11,600)</b>	<b>(\$16,000)</b>

**Traffic Impact Fund (21)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Interest</b>						
30090 Interest Earned	1,731	1,992	1,500	-	1,500	1,500
<b>Total Interest</b>	<b>\$1,731</b>	<b>\$1,992</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b>Franchise Fees</b>						
31530 Impact Fees	55,740	583,037	25,000	75,481	25,000	25,000
<b>Total Franchise Fees</b>	<b>\$55,740</b>	<b>\$583,037</b>	<b>\$25,000</b>	<b>\$75,481</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Total Revenues</b>	<b>\$57,471</b>	<b>\$585,029</b>	<b>\$26,500</b>	<b>\$75,481</b>	<b>\$26,500</b>	<b>\$26,500</b>
<b>Transfers</b>						
80500 Transfer Out Street	(1,017)	-	-	-	-	-
80700 Transfer Out Street Const	-	-	26,500	-	26,500	26,500
<b>Total Transfers</b>	<b>(\$1,017)</b>	<b>\$0</b>	<b>\$26,500</b>	<b>\$0</b>	<b>\$26,500</b>	<b>\$26,500</b>
<b>Total Expenses</b>	<b>(\$1,017)</b>	<b>\$0</b>	<b>\$26,500</b>	<b>\$0</b>	<b>\$26,500</b>	<b>\$26,500</b>
<b>Total Traffic Impact Fund Net Surplus/(Deficit)</b>	<b>\$58,488</b>	<b>\$585,029</b>	<b>\$0</b>	<b>\$75,481</b>	<b>\$0</b>	<b>\$0</b>

**Wastewater (30)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
31320 Enterprise Revenue	2,286,950	2,182,834	2,190,296	2,025,884	2,190,296	2,191,000
31325 Zone OF Benefit	2,119	8,114	15,000	15,590	15,000	15,000
<b>Total Charges for Services</b>	<b>\$2,289,069</b>	<b>\$2,190,948</b>	<b>\$2,205,296</b>	<b>\$2,041,474</b>	<b>\$2,205,296</b>	<b>\$2,206,000</b>
<b>Interest</b>						
30090 Interest Earned	27,614	25,454	9,000	10,886	11,000	9,000
<b>Total Interest</b>	<b>\$27,614</b>	<b>\$25,454</b>	<b>\$9,000</b>	<b>\$10,886</b>	<b>\$11,000</b>	<b>\$9,000</b>
<b>Rental Income</b>						
30150 ERAF	73,910	74,290	74,290	75,405	74,290	74,290
30151 Rental Income	14,055	15,104	14,800	28,454	14,800	14,800
<b>Total Rental Income</b>	<b>\$87,965</b>	<b>\$89,394</b>	<b>\$89,090</b>	<b>\$103,859</b>	<b>\$89,090</b>	<b>\$89,090</b>
<b>Systems Development</b>						
31750 Impact Fees	164,850	204,716	165,000	363,740	165,000	165,000
<b>Total Systems Development</b>	<b>\$164,850</b>	<b>\$204,716</b>	<b>\$165,000</b>	<b>\$363,740</b>	<b>\$165,000</b>	<b>\$165,000</b>
<b>Miscellaneous</b>						
30130 Miscellaneous Revenue	14,260	18,463	1,000	967	1,000	1,000
<b>Total Miscellaneous</b>	<b>\$14,260</b>	<b>\$18,463</b>	<b>\$1,000</b>	<b>\$967</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Total Revenues</b>	<b>\$2,583,758</b>	<b>\$2,528,975</b>	<b>\$2,469,386</b>	<b>\$2,520,926</b>	<b>\$2,471,386</b>	<b>\$2,470,090</b>
<b>Personnel Services</b>						
50010 Salary	379,620	323,098	330,000	279,963	330,000	359,698
50050 Overtime	19,775	24,252	20,000	19,378	20,000	17,985
50080 Vacation Paid	-	8,666	-	-	-	-
50090 FICA Paid	29,966	25,742	29,000	22,062	29,000	28,776
50110 Retirement Benefit	85,234	54,841	112,000	72,288	112,000	100,715
50120 Group Insurance	68,096	61,296	104,000	64,280	104,000	93,521
50125 Boot Allowance	697	675	700	666	700	700
50130 Uniform Allowance	-	-	150	68	150	150
52190 Workers Compensation	19,735	28,947	26,686	23,178	26,686	28,821
<b>Total Personnel Services</b>	<b>\$603,123</b>	<b>\$527,517</b>	<b>\$622,536</b>	<b>\$481,883</b>	<b>\$622,536</b>	<b>\$630,366</b>
<b>Materials and Services</b>						
50230 Training and Travel	1,665	4,250	15,800	1,312	2,500	10,000
50280 Communications	2,357	2,272	3,000	1,960	3,000	3,000
50285 Communication - Cell	623	587	750	662	750	1,000
50290 Postage	8,321	12,656	10,000	12,162	10,000	10,000
50310 Office Supplies	1,066	1,528	1,800	1,631	1,800	1,800
50320 Fuel	6,829	4,065	7,500	4,229	4,500	7,000
50330 Dues/Subscriptions/Licenses	904	590	1,500	2,214	1,500	1,500
50340 Fees	8,000	13,420	20,000	18,069	20,000	20,000
50370 Uniform Cleaning Service	1,388	2,190	2,000	950	2,000	2,000
50380 Tools	2,689	44	3,000	1,036	3,000	3,000
50385 Certifications	640	870	1,800	706	1,800	1,800
50390 Materials/Supplies	18,991	30,297	30,000	20,669	30,000	30,000
50460 Professional Services	33,629	142,432	190,000	170,839	180,000	170,000
50520 Legal Fees	-	-	3,000	875	3,000	3,000
50530 Equipment Repair	22,562	31,276	50,000	52,437	55,000	65,000
505307 Repair & Main. Equipment	4,983	11,834	25,000	7,922	25,000	25,000
50550 Line Repairs	1,891	-	10,000	-	10,000	10,000
50580 Utilities	9,429	12,542	19,380	8,566	19,380	19,380
50590 Biosolid Disposal	29,521	54,471	65,000	39,952	45,000	55,000
50620 Chemicals and Testing	16,244	35,491	40,000	19,052	40,000	35,000
52030 Miscellaneous	291	1,000	1,000	453	1,000	1,000
52042 Small Tools & Equip-Noncapital	3,339	615	5,000	2,512	5,000	5,000
52043 Computer Software	-	10,602	-	2,921	3,000	-
52050 Auditor	9,287	(5,316)	11,000	3,745	3,746	11,000
52110 Janitorial Services	-	-	-	575	-	6,900
52115 Janitorial Supplies	2,959	1,353	2,500	860	2,500	2,500

## Wastewater (30)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
55050 Pest Control Services	-	-	1,500	-	1,500	1,500
<b>Total Materials and Services</b>	<b>\$187,608</b>	<b>\$369,069</b>	<b>\$520,530</b>	<b>\$376,309</b>	<b>\$474,976</b>	<b>\$501,380</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	-	-	551,760	57,167	600,000	557,500
52445 Construction Costs	-	-	106,000	-	-	-
560085 CIP-Trickling Filter Pump#1	865	-	-	-	-	-
57500 Depreciation	464,074	474,609	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$464,939</b>	<b>\$474,609</b>	<b>\$657,760</b>	<b>\$57,167</b>	<b>\$600,000</b>	<b>\$557,500</b>
<b>Special Payments</b>						
50250 Utilities/Pumping Stations	91,805	136,009	120,000	140,223	120,000	120,000
50780 Bad Debt	(24)	-	-	-	-	-
51750 Impact Fees Reserve	-	-	40,000	-	40,000	40,000
52025 Drug Testing	-	-	-	154	-	-
52080 Building Repair Offices	-	171	-	-	-	-
52120 Liability Insurance	20,844	20,981	26,705	21,752	26,705	26,705
55010 Banking Charges	9,552	-	10,000	2,148	10,000	10,000
55020 Safety	375	181	2,000	-	2,000	2,000
<b>Total Special Payments</b>	<b>\$122,552</b>	<b>\$157,342</b>	<b>\$198,705</b>	<b>\$164,277</b>	<b>\$198,705</b>	<b>\$198,705</b>
<b>Debt Service</b>						
54090 State Reve Fund - Principal	-	-	349,667	249,667	250,000	349,667
54110 State Rev Fund - Interest	49,360	38,680	41,561	41,561	41,561	41,561
<b>Total Debt Service</b>	<b>\$49,360</b>	<b>\$38,680</b>	<b>\$391,228</b>	<b>\$291,228</b>	<b>\$291,561</b>	<b>\$391,228</b>
<b>Transfers</b>						
80060 Transfer Out Indirect Cost AL	259,715	287,352	475,338	435,732	475,338	447,490
80200 Transfer Out Shop	8,601	8,619	41,075	37,653	41,075	4,785
80550 Transfer Out Facilities Mai	33,181	34,498	57,751	52,639	57,751	42,038
81400 Transfer Out IT	15,480	16,607	20,584	26,169	20,584	42,469
81440 Transfer Out Engineering	13,098	-	-	-	-	-
<b>Total Transfers</b>	<b>\$330,075</b>	<b>\$347,076</b>	<b>\$594,748</b>	<b>\$552,193</b>	<b>\$594,748</b>	<b>\$536,782</b>
<b>Total Expenses</b>	<b>\$1,757,657</b>	<b>\$1,914,293</b>	<b>\$2,985,507</b>	<b>\$1,923,057</b>	<b>\$2,782,526</b>	<b>\$2,815,961</b>
<b>Total Wastewater Net Surplus/(Deficit)</b>	<b>\$826,101</b>	<b>\$614,682</b>	<b>(\$516,121)</b>	<b>\$597,869</b>	<b>(\$311,140)</b>	<b>(\$345,871)</b>

**Water (31)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
30340 Engineering Improve Plan Check	-	-	1,000	-	1,000	1,000
31320 Enterprise Revenue	2,268,805	2,271,961	2,340,295	2,070,067	2,340,295	2,345,000
31321 Construction Water Sales	28,761	32,291	20,000	27,446	20,000	12,000
31325 Zone OF Benefit	919	2,622	7,000	6,614	7,000	4,000
31328 Meter Service Modification	-	-	-	4,731	-	-
31420 Water Penalty	28,384	36,118	85,000	84,571	85,000	35,000
31430 Reserve Revenue Use-Well	-	-	175,000	-	175,000	175,000
33230 Loan Payments	(846)	-	1,800	1,282	1,800	-
<b>Total Charges for Services</b>	<b>\$2,326,023</b>	<b>\$2,342,992</b>	<b>\$2,630,095</b>	<b>\$2,194,711</b>	<b>\$2,630,095</b>	<b>\$2,572,000</b>
<b>Interest</b>						
30090 Interest Earned	14,328	28,014	6,000	33,241	33,250	6,000
<b>Total Interest</b>	<b>\$14,328</b>	<b>\$28,014</b>	<b>\$6,000</b>	<b>\$33,241</b>	<b>\$33,250</b>	<b>\$6,000</b>
<b>Intergovernmental</b>						
30551 Ar09fp02 / Arra1510021-003	-	69	-	-	-	-
<b>Total Intergovernmental</b>	<b>\$0</b>	<b>\$69</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Systems Development</b>						
31750 Impact Fees	194,585	264,190	165,000	315,585	165,000	195,000
<b>Total Systems Development</b>	<b>\$194,585</b>	<b>\$264,190</b>	<b>\$165,000</b>	<b>\$315,585</b>	<b>\$165,000</b>	<b>\$195,000</b>
<b>Miscellaneous</b>						
30130 Miscellaneous Revenue	8,053,600	15,472	3,000	5,312	3,000	12,000
<b>Total Miscellaneous</b>	<b>\$8,053,600</b>	<b>\$15,472</b>	<b>\$3,000</b>	<b>\$5,312</b>	<b>\$3,000</b>	<b>\$12,000</b>
<b>Total Revenues</b>	<b>\$10,588,536</b>	<b>\$2,650,737</b>	<b>\$2,804,095</b>	<b>\$2,548,849</b>	<b>\$2,831,345</b>	<b>\$2,785,000</b>
<b>Personnel Services</b>						
50010 Salary	407,601	399,291	458,649	376,244	458,649	529,856
50050 Overtime	10,699	10,836	22,932	14,902	22,932	26,493
50080 Vacation Paid	-	16,537	-	-	-	-
50090 FICA Paid	30,856	30,197	33,252	28,828	33,252	42,388
50110 Retirement Benefit	94,589	64,784	128,422	91,358	128,422	148,360
50120 Group Insurance	113,585	93,116	119,249	75,386	119,249	137,763
50125 Boot Allowance	968	700	875	411	875	875
50130 Uniform Allowance	-	-	150	68	150	150
52190 Workers Compensation	22,126	25,015	28,436	24,698	28,436	30,711
<b>Total Personnel Services</b>	<b>\$680,424</b>	<b>\$640,476</b>	<b>\$791,965</b>	<b>\$611,895</b>	<b>\$791,965</b>	<b>\$916,596</b>
<b>Materials and Services</b>						
50230 Training and Travel	4,000	1,560	8,600	1,478	2,500	8,600
50280 Communications	3,009	2,692	5,000	2,648	5,000	5,000
50285 Communication - Cell	916	1,304	1,600	1,645	1,600	2,000
50290 Postage	8,782	8,823	12,000	9,388	12,000	12,000
50310 Office Supplies	1,919	1,873	2,500	2,365	2,500	2,500
50320 Fuel	17,041	15,405	15,000	12,388	13,000	12,000
50330 Dues/Subscriptions/Licenses	1,698	1,569	1,500	2,614	1,500	2,000
50350 Physicals	-	80	300	113	300	300
50360 Drug & Alcohol Testing	-	180	-	-	-	-
50370 Uniform Cleaning Service	2,483	3,375	3,000	1,321	3,000	3,000
50380 Tools	265	44	500	558	500	500
50385 Certifications	459	145	2,000	180	2,000	2,000
50390 Materials/Supplies	19,270	27,083	25,000	23,859	25,000	30,000
50391 Water Conservation Materials	8,816	8,581	10,000	9,903	10,000	10,000
50450 Meter Reading Service	37,397	47,405	55,000	52,729	55,000	60,000
50460 Professional Services	31,453	106,257	100,000	95,075	100,000	90,000
50520 Legal Fees	-	-	3,000	2,812	3,000	3,000
50530 Equipment Repair	1,982	748	5,000	290	600	5,000
505306 Repair & Maint. Pumps	18,426	45,291	11,000	22,718	23,000	15,000
505307 Repair & Main. Equipment	3,554	9,330	20,000	9,118	20,000	20,000
505308 Repair & Maint. SCADA	2,818	6,438	10,000	428	10,000	10,000

## Water (31)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
505309 Repair & Maint Water Meters	-	-	20,000	8,855	20,000	20,000
50580 Utilities	1,865	4,433	2,550	1,609	2,550	2,550
50620 Chemicals and Testing	43,706	31,186	40,000	29,214	40,000	40,000
52030 Miscellaneous	22,907	1,536	1,500	616	1,500	1,500
52042 Small Tools & Equip-Noncapital	3,811	2,588	7,000	2,449	7,000	7,000
52043 Computer Software	-	-	-	1,308	2,000	-
52050 Auditor	9,287	7,144	11,000	4,370	4,500	11,000
52110 Janitorial Services	-	-	-	575	-	6,900
52115 Janitorial Supplies	1,448	1,500	1,500	640	1,500	1,500
<b>Total Materials and Services</b>	<b>\$247,312</b>	<b>\$336,570</b>	<b>\$374,550</b>	<b>\$301,266</b>	<b>\$369,550</b>	<b>\$383,350</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	128	-	704,000	756,325	701,800	226,500
52375 Preliminary Engineering	-	-	-	-	-	20,500
52376 Construction Engineering	-	-	-	-	-	19,500
52445 Construction Costs	-	-	254,000	15,343	20,000	235,000
57500 Depreciation	343,291	339,837	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$343,419</b>	<b>\$339,837</b>	<b>\$958,000</b>	<b>\$771,668</b>	<b>\$721,800</b>	<b>\$501,500</b>
<b>Special Payments</b>						
50250 Utilities/Pumping Stations	568,857	536,131	600,000	409,328	500,000	600,000
50490 DHS Oversight County/State	11,960	10,409	12,000	8,364	12,000	12,000
50780 Bad Debt	85	33	-	-	-	-
51750 Impact Fees Reserve	-	-	40,000	-	40,000	40,000
52020 Cash Short/Over	75	(82)	400	1	400	400
52120 Liability Insurance	26,536	26,303	30,446	24,799	30,446	30,446
55010 Banking Charges	9,704	-	7,500	2,148	7,500	7,500
55020 Safety	694	213	1,000	195	1,000	1,000
<b>Total Special Payments</b>	<b>\$617,911</b>	<b>\$573,007</b>	<b>\$691,346</b>	<b>\$444,835</b>	<b>\$591,346</b>	<b>\$691,346</b>
<b>Transfers</b>						
80060 Transfer Out Indirect Cost AL	299,526	340,824	562,434	515,570	562,434	519,587
80200 Transfer Out Shop	23,454	23,997	41,075	37,653	41,075	28,710
80550 Transfer Out Facilities Mai	15,149	16,195	23,388	25,187	23,388	25,612
80700 Transfer Out Street Const	-	-	2,677,000	-	-	-
81400 Transfer Out IT	19,476	20,699	25,668	27,753	25,668	52,006
<b>Total Transfers</b>	<b>\$357,605</b>	<b>\$401,715</b>	<b>\$3,329,565</b>	<b>\$606,163</b>	<b>\$652,565</b>	<b>\$625,915</b>
<b>Total Expenses</b>	<b>\$2,246,671</b>	<b>\$2,291,605</b>	<b>\$6,145,426</b>	<b>\$2,735,827</b>	<b>\$3,127,226</b>	<b>\$3,118,707</b>
<b>Total Water</b>	<b>Net Surplus/(Deficit)</b>	<b>\$8,341,865</b>	<b>\$359,132</b>	<b>(\$3,341,331)</b>	<b>(\$186,978)</b>	<b>(\$333,707)</b>

**Sanitation (32)**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>11Mo Actual 2015-16</b>	<b>Projection 2015-16</b>	<b>Adopted 2016-17</b>
<b>Charges for Services</b>						
30760 State Hwy Sweeping	4,193	4,276	4,200	6,414	4,200	4,200
31320 Enterprise Revenue	2,370,791	2,507,221	2,426,367	2,572,899	2,426,367	2,565,000
31322 Roll-Off Revenue	611	-	-	-	-	-
31520 Landfill Disposal Fee	246,703	239,652	243,000	243,120	243,000	240,000
31540 Refuse Container Reimburse	7,341	9,807	10,000	14,258	10,000	8,000
<b>Total Charges for Services</b>	<b>\$2,629,639</b>	<b>\$2,760,956</b>	<b>\$2,683,567</b>	<b>\$2,836,691</b>	<b>\$2,683,567</b>	<b>\$2,817,200</b>
<b>Interest</b>						
30090 Interest Earned	1,554	2,134	-	2,213	2,300	-
<b>Total Interest</b>	<b>\$1,554</b>	<b>\$2,134</b>	<b>\$0</b>	<b>\$2,213</b>	<b>\$2,300</b>	<b>\$0</b>
<b>Franchise Fees</b>						
31530 Impact Fees	9,284	11,128	9,000	17,709	9,000	10,000
<b>Total Franchise Fees</b>	<b>\$9,284</b>	<b>\$11,128</b>	<b>\$9,000</b>	<b>\$17,709</b>	<b>\$9,000</b>	<b>\$10,000</b>
<b>Grants and Donations</b>						
30550 Grant	-	-	572,000	253,272	253,602	-
<b>Total Grants and Donations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$572,000</b>	<b>\$253,272</b>	<b>\$253,602</b>	<b>\$0</b>
<b>Other Financing Src</b>						
38025 Transfer In Emerg. Response	-	-	-	32,507	32,507	-
<b>Total Other Financing Src</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,507</b>	<b>\$32,507</b>	<b>\$0</b>
<b>Miscellaneous</b>						
30130 Miscellaneous Revenue	8,081	12,016	1,000	1,265	1,300	1,000
<b>Total Miscellaneous</b>	<b>\$8,081</b>	<b>\$12,016</b>	<b>\$1,000</b>	<b>\$1,265</b>	<b>\$1,300</b>	<b>\$1,000</b>
<b>Total Revenues</b>	<b>\$2,648,558</b>	<b>\$2,786,234</b>	<b>\$3,265,567</b>	<b>\$3,143,657</b>	<b>\$2,982,276</b>	<b>\$2,828,200</b>
<b>Personnel Services</b>						
50010 Salary	584,385	603,915	631,387	564,997	631,387	722,336
50050 Overtime	6,194	4,850	31,569	5,384	6,569	36,117
50080 Vacation Paid	-	21,991	-	-	-	-
50090 FICA Paid	43,467	44,680	45,776	41,364	45,776	57,787
50110 Retirement Benefit	139,315	94,970	176,788	125,613	176,788	202,254
50120 Group Insurance	171,619	159,952	164,161	147,092	164,161	187,807
50125 Boot Allowance	1,132	1,895	1,925	1,295	1,925	1,925
50130 Uniform Allowance	-	-	150	67	150	150
52190 Workers Compensation	58,013	50,990	74,331	64,561	74,331	80,277
<b>Total Personnel Services</b>	<b>\$1,004,125</b>	<b>\$983,243</b>	<b>\$1,126,087</b>	<b>\$950,373</b>	<b>\$1,101,087</b>	<b>\$1,288,653</b>
<b>Materials and Services</b>						
50230 Training and Travel	202	1,066	6,200	1,463	2,500	6,200
50280 Communications	1,863	3,347	2,000	2,080	2,000	2,500
50285 Communication - Cell	240	400	1,200	1,100	1,200	1,500
50290 Postage	7,782	7,171	8,000	9,365	8,000	8,000
50310 Office Supplies	1,547	2,296	2,000	1,498	2,000	2,000
50320 Fuel	114,815	103,303	125,000	65,060	85,000	105,000
50330 Dues/Subscriptions/Licenses	-	42	-	-	-	-
50350 Physicals	90	469	500	248	500	500
50360 Drug & Alcohol Testing	750	320	750	60	750	750
50370 Uniform Cleaning Service	5,454	7,060	6,500	2,342	6,500	6,500
50380 Tools	-	44	-	-	-	-
50390 Materials/Supplies	6,106	21,016	60,250	61,861	65,000	60,000
50430 Publications	3,135	92	250	-	250	250
50460 Professional Services	31,727	76,938	87,000	33,679	45,000	70,000
50510 KGEH Fee	-	-	5,000	2,335	5,000	5,000
50520 Legal Fees	-	-	3,000	875	3,000	3,000
50530 Equipment Repair	-	-	-	3,550	4,000	-
50580 Utilities	4,706	5,474	10,200	6,434	10,200	10,200
52030 Miscellaneous	21,614	-	-	-	-	-
52042 Small Tools & Equip-Noncapital	4,363	4,040	10,000	3,790	10,000	10,000
52043 Computer Software	-	-	-	1,308	2,000	-

## Sanitation (32)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
52050 Auditor	9,287	7,423	11,000	4,370	4,500	11,000
52070 Equipment Rental	-	-	2,000	-	2,000	2,000
52110 Janitorial Services	-	-	-	575	-	6,900
52115 Janitorial Supplies	2,062	1,500	2,000	638	2,000	2,000
<b>Total Materials and Services</b>	<b>\$215,743</b>	<b>\$242,001</b>	<b>\$342,850</b>	<b>\$202,631</b>	<b>\$261,400</b>	<b>\$313,300</b>
<b>Capital Outlay</b>						
52040 Capital Outlay	-	9,874	640,000	575,051	274,559	28,500
57500 Depreciation	192,384	206,625	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$192,384</b>	<b>\$216,499</b>	<b>\$640,000</b>	<b>\$575,051</b>	<b>\$274,559</b>	<b>\$28,500</b>
<b>Special Payments</b>						
50670 Street Sweeping Disposal	-	6,583	10,000	2,446	10,000	12,000
50770 Greenwaste	67	104	500	-	500	500
50780 Bad Debt	-	26	-	-	-	-
51750 Impact Fees Reserve	-	-	4,000	-	4,000	4,000
52025 Drug Testing	-	-	-	82	-	-
52120 Liability Insurance	40,611	40,915	52,558	42,811	52,558	52,558
52210 County Gate Fee - Landfill	261,578	268,280	240,000	220,686	240,000	240,000
55010 Banking Charges	9,553	-	6,500	2,148	6,500	6,500
55020 Safety	1,487	647	1,500	1,056	1,500	1,500
55030 Recycling Program	-	-	1,500	-	1,500	1,500
55040 Refuse Container Reserve	-	19,270	-	(4,921)	-	-
<b>Total Special Payments</b>	<b>\$313,296</b>	<b>\$335,825</b>	<b>\$316,558</b>	<b>\$264,308</b>	<b>\$316,558</b>	<b>\$318,558</b>
<b>Debt Service</b>						
54040 Lease - Capital Principal	-	(8,025)	-	-	-	-
54050 Lease - Capital Interest	324	-	-	-	-	-
54080 Interest on Long-Term Debt	1,809	1,323	-	-	-	-
<b>Total Debt Service</b>	<b>\$2,133</b>	<b>(\$6,702)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers</b>						
80060 Transfer Out Indirect Cost AL	354,314	366,660	484,152	443,806	484,152	500,635
80200 Transfer Out Shop	193,905	194,211	256,668	235,279	256,668	263,171
80300 Transfer Out General Fund	-	-	-	4,895	5,000	-
80550 Transfer Out Facilities Mai	15,149	15,752	23,387	24,815	23,387	24,787
81400 Transfer Out IT	11,484	12,504	15,502	26,433	15,502	47,512
<b>Total Transfers</b>	<b>\$574,852</b>	<b>\$589,127</b>	<b>\$779,709</b>	<b>\$735,228</b>	<b>\$784,709</b>	<b>\$836,105</b>
<b>Total Expenses</b>	<b>\$2,302,533</b>	<b>\$2,359,993</b>	<b>\$3,205,204</b>	<b>\$2,727,591</b>	<b>\$2,738,313</b>	<b>\$2,785,116</b>
<b>Total Sanitation</b>	<b>Net Surplus/</b>	<b>\$346,025</b>	<b>\$426,241</b>	<b>\$60,363</b>	<b>\$416,066</b>	<b>\$243,963</b>
						<b>\$43,084</b>

**CNG Station (34)**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>11Mo Actual 2015-16</b>	<b>Projection 2015-16</b>	<b>Adopted 2016-17</b>
<b>Charges for Services</b>						
31320 Enterprise Revenue	73,542	48,301	55,000	67,315	55,000	55,000
<b>Total Charges for Services</b>	<b>\$73,542</b>	<b>\$48,301</b>	<b>\$55,000</b>	<b>\$67,315</b>	<b>\$55,000</b>	<b>\$55,000</b>
<b>Grants and Donations</b>						
30550 Grant	(4,527)	-	-	-	-	-
<b>Total Grants and Donations</b>	<b>(\$4,527)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Src</b>						
38110 Transfer In General Fund	-	-	30,000	-	30,000	30,000
<b>Total Other Financing Src</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Total Revenues</b>	<b>\$69,015</b>	<b>\$48,301</b>	<b>\$85,000</b>	<b>\$67,315</b>	<b>\$85,000</b>	<b>\$85,000</b>
<b>Personnel Services</b>						
50010 Salary	3,388	3,837	3,982	1,756	3,982	-
50080 Vacation Paid	-	(162)	-	-	-	-
50090 FICA Paid	246	280	289	128	289	-
50110 Retirement Benefit	915	574	1,115	724	1,115	-
50120 Group Insurance	788	291	1,035	1,908	1,035	-
52190 Workers Compensation	28	82	40	35	40	43
<b>Total Personnel Services</b>	<b>\$5,365</b>	<b>\$4,902</b>	<b>\$6,461</b>	<b>\$4,551</b>	<b>\$6,461</b>	<b>\$43</b>
<b>Materials and Services</b>						
50310 Office Supplies	5	-	50	-	50	50
50460 Professional Services	6,733	4,966	4,700	-	4,700	4,700
50530 Equipment Repair	21,554	-	-	-	-	-
505307 Repair & Main. Equipment	7,017	8,425	22,500	2,760	22,500	22,500
50580 Utilities	9,104	9,213	9,180	10,096	9,180	9,180
52042 Small Tools & Equip-Noncapital	34	-	1,500	1,053	1,500	1,500
<b>Total Materials and Services</b>	<b>\$44,447</b>	<b>\$22,604</b>	<b>\$37,930</b>	<b>\$13,909</b>	<b>\$37,930</b>	<b>\$37,930</b>
<b>Capital Outlay</b>						
57500 Depreciation	27,240	27,240	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$27,240</b>	<b>\$27,240</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Special Payments</b>						
50585 CNG Fuel Cost	17,604	13,326	15,000	14,902	15,000	18,000
52120 Liability Insurance	283	291	371	302	371	371
52300 Maintenance Agreement	10,219	7,778	10,000	7,114	10,000	10,000
55010 Banking Charges	670	889	700	149	700	700
<b>Total Special Payments</b>	<b>\$28,776</b>	<b>\$22,284</b>	<b>\$26,071</b>	<b>\$22,467</b>	<b>\$26,071</b>	<b>\$29,071</b>
<b>Transfers</b>						
80060 Transfer Out Indirect Cost AL	8,316	11,450	-	-	-	-
81400 Transfer Out IT	396	414	508	1,078	508	1,664
<b>Total Transfers</b>	<b>\$8,712</b>	<b>\$11,864</b>	<b>\$508</b>	<b>\$1,078</b>	<b>\$508</b>	<b>\$1,664</b>
<b>Total Expenses</b>	<b>\$114,540</b>	<b>\$88,894</b>	<b>\$70,970</b>	<b>\$42,005</b>	<b>\$70,970</b>	<b>\$68,708</b>
<b>Total CNG Station</b>	<b>Net Surplus/</b>	<b>(\$45,525)</b>	<b>(\$40,593)</b>	<b>\$14,030</b>	<b>\$14,030</b>	<b>\$16,292</b>

## Community Development Block (40)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
33230 Loan Payments	561	45,494	5,561	4,852	5,561	5,561
<b>Total Charges for Services</b>	\$561	\$45,494	\$5,561	\$4,852	\$5,561	\$5,561
<b>Interest</b>						
30090 Interest Earned	50	-	-	-	-	-
<b>Total Interest</b>	\$50	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$611	\$45,494	\$5,561	\$4,852	\$5,561	\$5,561
<b>Transfers</b>						
81302 Transfer Out 91-93 CDBG PI	611	45,494	561	-	561	-
<b>Total Transfers</b>	\$611	\$45,494	\$561	\$0	\$561	\$0
<b>Total Expenses</b>	\$611	\$45,494	\$561	\$0	\$561	\$0
<b>Total Community Development Block Net</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$4,852</b>	<b>\$5,000</b>	<b>\$5,561</b>

## Supplemental Law Enforcement (41)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Intergovernmental</b>						
33110 COPS	100,000	106,230	224,000	238,618	224,000	224,000
<b>Total Intergovernmental</b>	\$100,000	\$106,230	\$224,000	\$238,618	\$224,000	\$224,000
<b>Total Revenues</b>	\$100,000	\$106,230	\$224,000	\$238,618	\$224,000	\$224,000
<b>Transfers</b>						
81710 Transfer Out Sheriff (Deputy)	100,000	94,775	224,000	230,360	230,360	100,000
<b>Total Transfers</b>	\$100,000	\$94,775	\$224,000	\$230,360	\$230,360	\$100,000
<b>Total Expenses</b>	\$100,000	\$94,775	\$224,000	\$230,360	\$230,360	\$100,000
<b>Total Supplemental Law Enforcement Net</b>	<b>\$0</b>	<b>\$11,455</b>	<b>\$0</b>	<b>\$8,258</b>	<b>(\$6,360)</b>	<b>\$124,000</b>

## Cal Home Grant (42)

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
33230 Loan Payments	16,028	3,923	4,928	4,150	4,928	4,928
<b>Total Charges for Services</b>	\$16,028	\$3,923	\$4,928	\$4,150	\$4,928	\$4,928
<b>Interest</b>						
30095 Loan Payment Interest	3,880	671	600	-	600	600
<b>Total Interest</b>	\$3,880	\$671	\$600	\$0	\$600	\$600
<b>Total Revenues</b>	\$19,908	\$4,594	\$5,528	\$4,150	\$5,528	\$5,528
<b>Transfers</b>						
81310 Transfer Out 2000 Calhome PI	20,081	4,593	5,528	-	5,528	5,528
<b>Total Transfers</b>	\$20,081	\$4,593	\$5,528	\$0	\$5,528	\$5,528
<b>Total Expenses</b>	\$20,081	\$4,593	\$5,528	\$0	\$5,528	\$5,528
<b>Total Cal Home Grant Net Surplus/</b>	<b>(\$173)</b>	<b>\$1</b>	<b>\$0</b>	<b>\$4,150</b>	<b>\$0</b>	<b>\$0</b>

**CHFA Grant (45)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
300105 Loan Payment Late Fees	5	5	-	-	-	-
33230 Loan Payments	12,427	2,322	-	-	-	-
<b>Total Charges for Services</b>	\$12,432	\$2,327	\$0	\$0	\$0	\$0
<b>Interest</b>						
30095 Loan Payment Interest	262	14	-	-	-	-
<b>Total Interest</b>	\$262	\$14	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$12,694	\$2,341	\$0	\$0	\$0	\$0
<b>Transfers</b>						
80840 Transfer Out Housing Fund	-	19	-	-	-	-
81905 Transfer Out CHFA	47,647	-	-	-	-	-
<b>Total Transfers</b>	\$47,647	\$19	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$47,647	\$19	\$0	\$0	\$0	\$0
<b>Total CHFA Grant</b>						
<b>Net Surplus/</b>	<b>(\$34,953)</b>	<b>\$2,322</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**2003 CDBG (46)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
300105 Loan Payment Late Fees	40	-	-	-	-	-
33230 Loan Payments	5,697	45,002	9,100	6,422	9,100	9,100
<b>Total Charges for Services</b>	\$5,737	\$45,002	\$9,100	\$6,422	\$9,100	\$9,100
<b>Interest</b>						
30095 Loan Payment Interest	3,341	3,329	3,321	-	3,321	3,321
<b>Total Interest</b>	\$3,341	\$3,329	\$3,321	\$0	\$3,321	\$3,321
<b>Total Revenues</b>	\$9,078	\$48,331	\$12,421	\$6,422	\$12,421	\$12,421
<b>Transfers</b>						
80840 Transfer Out Housing Fund	1,583	-	2,111	-	2,111	-
81303 Transfer Out 03 CDBG PI	7,494	48,332	10,310	-	10,310	9,112
<b>Total Transfers</b>	\$9,077	\$48,332	\$12,421	\$0	\$12,421	\$9,112
<b>Total Expenses</b>	\$9,077	\$48,332	\$12,421	\$0	\$12,421	\$9,112
<b>Total 2003 CDBG</b>						
<b>Net Surplus/</b>	<b>\$1</b>	<b>(\$1)</b>	<b>\$0</b>	<b>\$6,422</b>	<b>\$0</b>	<b>\$3,309</b>

**2003 Cal Home Rehabilitation (49)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
300105 Loan Payment Late Fees	-	48	-	-	-	-
33230 Loan Payments	21,000	(121)	1,270	4,481	1,270	1,270
<b>Total Charges for Services</b>	\$21,000	(\$73)	\$1,270	\$4,481	\$1,270	\$1,270
<b>Interest</b>						
30095 Loan Payment Interest	3,011	2,991	1,954	-	1,954	1,954
<b>Total Interest</b>	\$3,011	\$2,991	\$1,954	\$0	\$1,954	\$1,954
<b>Total Revenues</b>	\$24,011	\$2,918	\$3,224	\$4,481	\$3,224	\$3,224
<b>Transfers</b>						
81311 Transfer Out 03 Calhome PI	24,019	2,918	684	-	684	684
<b>Total Transfers</b>	\$24,019	\$2,918	\$684	\$0	\$684	\$684
<b>Total Expenses</b>	\$24,019	\$2,918	\$684	\$0	\$684	\$684
<b>Total 2003 Cal Home Rehabilitation Net</b>	<b>(\$8)</b>	<b>\$0</b>	<b>\$2,540</b>	<b>\$4,481</b>	<b>\$2,540</b>	<b>\$2,540</b>

**2004 Community Dev. Block (50)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
300105 Loan Payment Late Fees	55	-	-	-	-	-
33230 Loan Payments	5,862	6,024	7,702	8,012	7,702	7,702
<b>Total Charges for Services</b>	<b>\$5,917</b>	<b>\$6,024</b>	<b>\$7,702</b>	<b>\$8,012</b>	<b>\$7,702</b>	<b>\$7,702</b>
<b>Interest</b>						
30090 Interest Earned	41	-	-	-	-	-
30095 Loan Payment Interest	2,887	2,591	2,546	-	2,546	2,546
<b>Total Interest</b>	<b>\$2,928</b>	<b>\$2,591</b>	<b>\$2,546</b>	<b>\$0</b>	<b>\$2,546</b>	<b>\$2,546</b>
<b>Total Revenues</b>	<b>\$8,845</b>	<b>\$8,615</b>	<b>\$10,248</b>	<b>\$8,012</b>	<b>\$10,248</b>	<b>\$10,248</b>
<b>Transfers</b>						
80840 Transfer Out Housing Fund	1,559	-	1,538	-	1,538	-
81304 Transfer Out 04 CDBG PI	7,287	8,615	7,510	-	7,510	1,538
<b>Total Transfers</b>	<b>\$8,846</b>	<b>\$8,615</b>	<b>\$9,048</b>	<b>\$0</b>	<b>\$9,048</b>	<b>\$1,538</b>
<b>Total Expenses</b>	<b>\$8,846</b>	<b>\$8,615</b>	<b>\$9,048</b>	<b>\$0</b>	<b>\$9,048</b>	<b>\$1,538</b>
<b>Total 2004 Community Dev. Block Net</b>	<b>(\$1)</b>	<b>\$0</b>	<b>\$1,200</b>	<b>\$8,012</b>	<b>\$1,200</b>	<b>\$8,710</b>

**2004 Cal Home (51)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
33230 Loan Payments	41,789	321	5,418	10,078	5,418	5,418
<b>Total Charges for Services</b>	<b>\$41,789</b>	<b>\$321</b>	<b>\$5,418</b>	<b>\$10,078</b>	<b>\$5,418</b>	<b>\$5,418</b>
<b>Interest</b>						
30095 Loan Payment Interest	6,922	5,097	2,348	-	2,348	2,348
<b>Total Interest</b>	<b>\$6,922</b>	<b>\$5,097</b>	<b>\$2,348</b>	<b>\$0</b>	<b>\$2,348</b>	<b>\$2,348</b>
<b>Total Revenues</b>	<b>\$48,711</b>	<b>\$5,418</b>	<b>\$7,766</b>	<b>\$10,078</b>	<b>\$7,766</b>	<b>\$7,766</b>
<b>Transfers</b>						
81312 Transfer Out 04 Calhome PI	48,711	5,418	6,566	-	6,566	6,566
<b>Total Transfers</b>	<b>\$48,711</b>	<b>\$5,418</b>	<b>\$6,566</b>	<b>\$0</b>	<b>\$6,566</b>	<b>\$6,566</b>
<b>Total Expenses</b>	<b>\$48,711</b>	<b>\$5,418</b>	<b>\$6,566</b>	<b>\$0</b>	<b>\$6,566</b>	<b>\$6,566</b>
<b>Total 2004 Cal Home Net Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,200</b>	<b>\$10,078</b>	<b>\$1,200</b>	<b>\$1,200</b>

**2005 Cal Home (53)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
33230 Loan Payments	8,551	27,742	5,848	3,620	5,848	5,848
<b>Total Charges for Services</b>	<b>\$8,551</b>	<b>\$27,742</b>	<b>\$5,848</b>	<b>\$3,620</b>	<b>\$5,848</b>	<b>\$5,848</b>
<b>Interest</b>						
30095 Loan Payment Interest	1,804	1,261	1,566	-	1,566	1,566
<b>Total Interest</b>	<b>\$1,804</b>	<b>\$1,261</b>	<b>\$1,566</b>	<b>\$0</b>	<b>\$1,566</b>	<b>\$1,566</b>

**CDBG RLA (56)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
300105 Loan Payment Late Fees	25	-	-	-	-	-
33230 Loan Payments	8,830	9,744	12,348	12,107	12,348	12,348
<b>Total Charges for Services</b>	<b>\$8,855</b>	<b>\$9,744</b>	<b>\$12,348</b>	<b>\$12,107</b>	<b>\$12,348</b>	<b>\$12,348</b>
<b>Interest</b>						
30090 Interest Earned	27	271	-	-	-	-
30095 Loan Payment Interest	3,786	3,563	3,729	-	3,729	3,729
<b>Total Interest</b>	<b>\$3,813</b>	<b>\$3,834</b>	<b>\$3,729</b>	<b>\$0</b>	<b>\$3,729</b>	<b>\$3,729</b>
<b>Grants and Donations</b>						
33210 Grant Fund	-	-	5,000	4,040	5,000	5,000
<b>Total Grants and Donations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$4,040</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Other Financing Src</b>						
38302 Transfer In 91-93 CDBG PI	457	37,760	561	-	561	-
38303 Transfer In 03 CDBG PI	7,494	40,115	10,310	-	10,310	9,112
38304 Transfer In 04 CDBG PI	7,287	7,151	7,510	-	7,510	-
38305 Transfer In 09 CDBG FH	7,431	51,718	7,385	-	7,385	-
38315 Transfer In ED Bryne Mem.	3,201	3,209	3,209	-	3,209	3,209
<b>Total Other Financing Src</b>	<b>\$25,870</b>	<b>\$140,953</b>	<b>\$28,975</b>	<b>\$0</b>	<b>\$28,975</b>	<b>\$12,321</b>

**CAL Home Reuse (57)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
33230 Loan Payments	1,902	1,876	3,373	2,708	3,373	3,373
<b>Total Charges for Services</b>	<b>\$1,902</b>	<b>\$1,876</b>	<b>\$3,373</b>	<b>\$2,708</b>	<b>\$3,373</b>	<b>\$3,373</b>
<b>Interest</b>						
30090 Interest Earned	519	426	-	-	-	-
30095 Loan Payment Interest	834	898	947	-	947	947
<b>Total Interest</b>	<b>\$1,353</b>	<b>\$1,324</b>	<b>\$947</b>	<b>\$0</b>	<b>\$947</b>	<b>\$947</b>
<b>Other Financing Src</b>						
38310 Transfer In-2000 Calhome PI	20,081	4,593	5,528	-	5,528	5,528
38311 Transfer In 03 Calhome PI	24,019	2,918	684	-	684	684
38312 Transfer In 04 Calhome PI	48,711	5,418	6,566	-	6,566	6,566
38313 Transfer In 05 Calhome PI	10,355	29,003	7,414	-	7,414	7,414
38314 Transfer In 06 Calhome PI	4,403	47,731	2,343	-	2,343	2,342
38325 Transfer In Home PI	-	55,337	-	-	-	-
38326 Transfer In 2010 Home	60,254	-	-	-	-	-
<b>Total Other Financing Src</b>	<b>\$167,823</b>	<b>\$145,000</b>	<b>\$22,535</b>	<b>\$0</b>	<b>\$22,535</b>	<b>\$22,534</b>
<b>Total Revenues</b>	<b>\$171,078</b>	<b>\$148,200</b>	<b>\$26,855</b>	<b>\$2,708</b>	<b>\$26,855</b>	<b>\$26,854</b>
<b>Special Payments</b>						
50470 Grant Loans	101,536	-	-	-	-	-
<b>Total Special Payments</b>	<b>\$101,536</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenses</b>	<b>\$101,536</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total CAL Home Reuse Net Surplus/(Deficit)</b>	<b>\$69,542</b>	<b>\$148,200</b>	<b>\$26,855</b>	<b>\$2,708</b>	<b>\$26,855</b>	<b>\$26,854</b>

**2006 Cal Home (58)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
33230 Loan Payments	3,444	43,975	3,259	4,237	3,259	3,259
<b>Total Charges for Services</b>	<b>\$3,444</b>	<b>\$43,975</b>	<b>\$3,259</b>	<b>\$4,237</b>	<b>\$3,259</b>	<b>\$3,259</b>
<b>Interest</b>						
30095 Loan Payment Interest	973	3,757	283	-	283	283
<b>Total Interest</b>	<b>\$973</b>	<b>\$3,757</b>	<b>\$283</b>	<b>\$0</b>	<b>\$283</b>	<b>\$283</b>
<b>Total Revenues</b>	<b>\$4,417</b>	<b>\$47,732</b>	<b>\$3,542</b>	<b>\$4,237</b>	<b>\$3,542</b>	<b>\$3,542</b>
<b>Transfers</b>						
81314 Transfer Out 06 Calhome PI	4,403	47,731	2,342	-	2,342	2,342
<b>Total Transfers</b>	<b>\$4,403</b>	<b>\$47,731</b>	<b>\$2,342</b>	<b>\$0</b>	<b>\$2,342</b>	<b>\$2,342</b>
<b>Total Expenses</b>	<b>\$4,403</b>	<b>\$47,731</b>	<b>\$2,342</b>	<b>\$0</b>	<b>\$2,342</b>	<b>\$2,342</b>
<b>Total 2006 Cal Home Net Surplus/(Deficit)</b>	<b>\$14</b>	<b>\$1</b>	<b>\$1,200</b>	<b>\$4,237</b>	<b>\$1,200</b>	<b>\$1,200</b>

**2007 Home Grant (60)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
33230 Loan Payments	-	58,857	86,000	78,000	86,000	86,000
<b>Total Charges for Services</b>	<b>\$0</b>	<b>\$58,857</b>	<b>\$86,000</b>	<b>\$78,000</b>	<b>\$86,000</b>	<b>\$86,000</b>
<b>Interest</b>						
30095 Loan Payment Interest	-	2,629	6,000	4,788	6,000	6,000
<b>Total Interest</b>	<b>\$0</b>	<b>\$2,629</b>	<b>\$6,000</b>	<b>\$4,788</b>	<b>\$6,000</b>	<b>\$6,000</b>
<b>Miscellaneous</b>						
30130 Miscellaneous Revenue	-	-	150	50	150	150
<b>Total Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150</b>	<b>\$50</b>	<b>\$150</b>	<b>\$150</b>
<b>Total Revenues</b>	<b>\$0</b>	<b>\$61,486</b>	<b>\$92,150</b>	<b>\$82,838</b>	<b>\$92,150</b>	<b>\$92,150</b>
<b>Transfers</b>						
80840 Transfer Out Housing Fund	-	-	9,000	8,279	9,000	-
81325 Transfer Out Home PI	-	61,486	-	-	-	-
<b>Total Transfers</b>	<b>\$0</b>	<b>\$61,486</b>	<b>\$9,000</b>	<b>\$8,279</b>	<b>\$9,000</b>	<b>\$0</b>

**2009 CDBG 09STBG-6421 (63)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
33230 Loan Payments	7,057	59,699	7,098	6,071	7,098	7,098
<b>Total Charges for Services</b>	<b>\$7,057</b>	<b>\$59,699</b>	<b>\$7,098</b>	<b>\$6,071</b>	<b>\$7,098</b>	<b>\$7,098</b>
<b>Interest</b>						
30095 Loan Payment Interest	1,896	2,612	1,799	-	1,799	1,799
<b>Total Interest</b>	<b>\$1,896</b>	<b>\$2,612</b>	<b>\$1,799</b>	<b>\$0</b>	<b>\$1,799</b>	<b>\$1,799</b>
<b>Total Revenues</b>	<b>\$8,953</b>	<b>\$62,311</b>	<b>\$8,897</b>	<b>\$6,071</b>	<b>\$8,897</b>	<b>\$8,897</b>

**08-EDEF-5879 CDBG Grant (65)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
33230 Loan Payments	3,342	3,409	3,427	3,544	3,427	3,427
<b>Total Charges for Services</b>	<b>\$3,342</b>	<b>\$3,409</b>	<b>\$3,427</b>	<b>\$3,544</b>	<b>\$3,427</b>	<b>\$3,427</b>
<b>Interest</b>						
30095 Loan Payment Interest	514	457	440	-	440	440
<b>Total Interest</b>	<b>\$514</b>	<b>\$457</b>	<b>\$440</b>	<b>\$0</b>	<b>\$440</b>	<b>\$440</b>
<b>Total Revenues</b>	<b>\$3,856</b>	<b>\$3,866</b>	<b>\$3,867</b>	<b>\$3,544</b>	<b>\$3,867</b>	<b>\$3,867</b>
<b>Transfers</b>						
80840 Transfer Out Housing Fund	656	-	657	-	657	-
81315 Transfer Out ED Bryne Mem	3,201	3,867	3,210	-	3,210	3,209
<b>Total Transfers</b>	<b>\$3,857</b>	<b>\$3,867</b>	<b>\$3,867</b>	<b>\$0</b>	<b>\$3,867</b>	<b>\$3,209</b>

**2010 CDBG (66)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Grants and Donations</b>						
33210 Grant Fund	308,300	-	-	-	-	-
<b>Total Grants and Donations</b>	<b>\$308,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$308,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total 2010 CDBG</b>	<b>\$308,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Surplus/</b>	<b>\$308,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**2010 Cal Home (67)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
33230 Loan Payments	51	-	-	-	-	-
<b>Total Charges for Services</b>	\$51	\$0	\$0	\$0	\$0	\$0
<b>Interest</b>						
30095 Loan Payment Interest	149	-	-	-	-	-
<b>Total Interest</b>	\$149	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$200	\$0	\$0	\$0	\$0	\$0
<b>Total 2010 Cal Home</b>						
<b>Net Surplus/</b>	<b>\$200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**2013 CDBG (69)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Grants and Donations</b>						
33210 Grant Fund	-	-	973,245	117,502	973,245	973,245
<b>Total Grants and Donations</b>	\$0	\$0	\$973,245	\$117,502	\$973,245	\$973,245
<b>Total Revenues</b>	\$0	\$0	\$973,245	\$117,502	\$973,245	\$973,245
<b>Materials and Services</b>						
50230 Training and Travel	-	-	-	1,190	-	-
50460 Professional Services	-	67,280	213,779	11,357	16,000	105,229
<b>Total Materials and Services</b>	\$0	\$67,280	\$213,779	\$12,547	\$16,000	\$105,229
<b>Special Payments</b>						
50470 Grant Loans	-	-	759,466	171,324	759,466	759,466
<b>Total Special Payments</b>	\$0	\$0	\$759,466	\$171,324	\$759,466	\$759,466
<b>Total Expenses</b>	\$0	\$67,280	\$973,245	\$183,871	\$775,466	\$864,695
<b>Total 2013 CDBG</b>						
<b>Net Surplus/</b>	<b>\$0</b>	<b>(\$67,280)</b>	<b>\$0</b>	<b>(\$66,369)</b>	<b>\$197,779</b>	<b>\$108,550</b>

**Successor Agency of former RDA (83)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Taxes</b>						
30920 Tax Increment (20654)	846,288	155,900	610,375	1,040,263	610,375	610,375
<b>Total Taxes</b>	<b>\$846,288</b>	<b>\$155,900</b>	<b>\$610,375</b>	<b>\$1,040,263</b>	<b>\$610,375</b>	<b>\$610,375</b>
<b>Miscellaneous</b>						
30180 Land Sale	-	-	-	94,668	95,000	-
<b>Total Miscellaneous</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$94,668</b>	<b>\$95,000</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$846,288</b>	<b>\$155,900</b>	<b>\$610,375</b>	<b>\$1,134,931</b>	<b>\$705,375</b>	<b>\$610,375</b>
<b>Materials and Services</b>						
50461 Professional Services	-	2,505	-	2,849	-	-
50521 Legal Fees	-	-	-	7,611	8,000	-
<b>Total Materials and Services</b>	<b>\$0</b>	<b>\$2,505</b>	<b>\$0</b>	<b>\$10,460</b>	<b>\$8,000</b>	<b>\$0</b>
<b>Special Payments</b>						
55010 Banking Charges	-	152	-	-	-	-
<b>Total Special Payments</b>	<b>\$0</b>	<b>\$152</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Successor Housing Fund (84)**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	11Mo Actual 2015-16	Projection 2015-16	Adopted 2016-17
<b>Charges for Services</b>						
33230 Loan Payments	1,622	1,514	1,825	1,671	1,825	1,825
<b>Total Charges for Services</b>	<b>\$1,622</b>	<b>\$1,514</b>	<b>\$1,825</b>	<b>\$1,671</b>	<b>\$1,825</b>	<b>\$1,825</b>
<b>Interest</b>						
30975 Interest Income	202	309	-	-	-	-
<b>Total Interest</b>	<b>\$202</b>	<b>\$309</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Src</b>						
38205 Transfer In CIP	47,647	-	-	-	-	-
<b>Total Other Financing Src</b>	<b>\$47,647</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$49,471</b>	<b>\$1,823</b>	<b>\$1,825</b>	<b>\$1,671</b>	<b>\$1,825</b>	<b>\$1,825</b>
<b>Special Payments</b>						
55010 Banking Charges	132	-	300	-	300	300
<b>Total Special Payments</b>	<b>\$132</b>	<b>\$0</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>	<b>\$300</b>
<b>Total Expenses</b>	<b>\$132</b>	<b>\$0</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>	<b>\$300</b>
<b>Total Successor Housing Fund Net</b>	<b>\$49,339</b>	<b>\$1,823</b>	<b>\$1,525</b>	<b>\$1,671</b>	<b>\$1,525</b>	<b>\$1,525</b>

**WPFA General Fund (90)**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>11Mo Actual 2015-16</b>	<b>Projection 2015-16</b>	<b>Adopted 2016-17</b>	
<b>Charges for Services</b>							
30640 Administration Fee	38,887	38,796	346	-	346	40,000	
<b>Total Charges for Services</b>	<b>\$38,887</b>	<b>\$38,796</b>	<b>\$346</b>	<b>\$0</b>	<b>\$346</b>	<b>\$40,000</b>	
<b>Interest</b>							
30975 Interest Income	(482)	630	-	-	-	-	
<b>Total Interest</b>	<b>(\$482)</b>	<b>\$630</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues</b>	<b>\$38,405</b>	<b>\$39,426</b>	<b>\$346</b>	<b>\$0</b>	<b>\$346</b>	<b>\$40,000</b>	
<b>Personnel Services</b>							
50012 Administration Fees	23,795	21,324	35,000	11,773	35,000	35,000	
<b>Total Personnel Services</b>	<b>\$23,795</b>	<b>\$21,324</b>	<b>\$35,000</b>	<b>\$11,773</b>	<b>\$35,000</b>	<b>\$35,000</b>	
<b>Materials and Services</b>							
50461 Professional Services	-	-	5,000	-	5,000	3,000	
<b>Total Materials and Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$3,000</b>	
<b>Total Expenses</b>	<b>\$23,795</b>	<b>\$21,324</b>	<b>\$40,000</b>	<b>\$11,773</b>	<b>\$40,000</b>	<b>\$38,000</b>	
<b>Total WPFA General Fund</b>	<b>Net</b>	<b>\$14,610</b>	<b>\$18,102</b>	<b>(\$39,654)</b>	<b>(\$11,773)</b>	<b>(\$39,654)</b>	<b>\$2,000</b>

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# *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	CAPITAL OUTLAY DESCRIPTION	CAPITAL OUTLAY	CONSTRUCTION COSTS	CONSTRUCTION ENGINEERING	PRELIMINARY ENGINEERING	TOTAL
1135	ENGINEERING	ADA TRANSITION PLAN	100,000				100,000
	<b>ENGINEERING</b>	<b>Sum</b>	<b>100,000</b>				<b>100,000</b>
1145	ANIMAL SERVICES	DOG RUN PHASE II	25,000				25,000
	<b>ANIMAL SERVICES</b>	<b>Sum</b>	<b>25,000</b>				<b>25,000</b>
10200	STREET	10 WHEEL DUMP TRUCK	150,000				150,000
		CIMLINE MAGMA 150 CRACKSEALER WITHOUT CO	65,000				65,000
	<b>STREET</b>	<b>Sum</b>	<b>215,000</b>				<b>215,000</b>
10205	CAPITAL IMPROVEMENT PROJECTS	20127 TERESA BURKE SCHOOL & FILBURN WALK		1,432,000	215,280	114,000	1,761,280
		20128 PALM AVE SCHOOL PED IMPROVEMENT		348,500	25,000		373,500
		20129 HWY 43 SOLAR SAFETY LIGHT & LANDSCA		474,400	71,160	47,440	593,000
		20130 JL PRUITT PEDESTRIAN IMPROVEMENTS		378,400	56,760	37,840	473,000
		20131 CLEMENS & JEFFERSON BIKE & PED IMPR		244,800	36,720	24,480	306,000
		20132 ROSE ST & IRIS ST RECONSTRUCTION		330,389	39,647	26,431	396,467
		20140 GRIFFITH AVE RECONS FROM 7TH - POSO		587,839	76,161		664,000
		20151 RSTP-7TH ST RECONSTRUCTION		581,996	79,363	52,909	714,268
		20152 HSIP SIGN AUDIT/UPGRADE		96,900	13,200	33,800	143,900
		20153 LOCAL ROADS REPAIR/MAINT16-17		300,000	20,000	20,000	340,000
	<b>CAPITAL IMPROVEMENT PROJECTS</b>	<b>Sum</b>		<b>4,775,224</b>	<b>633,291</b>	<b>356,900</b>	<b>5,765,415</b>
11200	SHOP MAINTENANCE	CANOPY	15,000				15,000
	<b>SHOP MAINTENANCE</b>	<b>Sum</b>	<b>15,000</b>				<b>15,000</b>
14200	LIGHTING & LANDSCAPING MAINT	3/4 ton Truck with 12' Dump Body	35,000				35,000
	<b>LIGHTING &amp; LANDSCAPING MAINT</b>	<b>Sum</b>	<b>35,000</b>				<b>35,000</b>
30400	WASTEWATER	RADIO UPGRADE	3,500				3,500
		LIFT STATION SPARE PUMP 15 HP SUBMERSIBL	19,000				19,000
		LIFT STATION SPARE PUMP 10 HP SUBMERSIBL	15,000				15,000
		COLLECTION SYSTEM VIDEO	177,500				177,500
		HEAT EXCHANGER RECIRCULATION PUMP REPLAC	15,000				15,000
		HEADWORKS INFLUENT RAW WASTEWATER PUMPS	22,500				22,500
		HEADWORKS BLOWER REPLACEMENT	15,000				15,000
		COLLECTION SYSTEM REPAIRS	200,000				200,000
		TRICKLING FILTER PUMP REPLACEMENT (QTY 3	90,000				90,000
	<b>WASTEWATER</b>	<b>Sum</b>	<b>557,500</b>				<b>557,500</b>
31400	WATER	20147 ABANDON WELL #6		150,000	7,500	10,000	167,500
		20148 INSTALL 360 LF OF 8" ALONG GROMER		15,000	2,500	1,000	18,500
		20149 BLOWDOWN LINE WELL#7 TO 7TH ST		20,000	7,500	7,500	35,000
		20150 BLOWDOWN LINE WELL#10		50,000	2,000	2,000	54,000
		SCADA UPGRADES	200,000				200,000
		CONNECT 6" DEAD LINE AT FIRE DEPARTMENT	23,000				23,000
		RADIO UPGRADE	3,500				3,500
	<b>WATER</b>	<b>Sum</b>	<b>226,500</b>	<b>235,000</b>	<b>19,500</b>	<b>20,500</b>	<b>501,500</b>
32400	SANITATION	RADIO UPGRADE	3,500				3,500
		PE 2018 STREET SWEEPER	10,000				10,000
		PE 2018 REFUSE TRUCK	15,000				15,000
	<b>SANITATION</b>	<b>Sum</b>	<b>28,500</b>				<b>28,500</b>
<b>TOTALS</b>			<b>1,202,500</b>	<b>5,010,224</b>	<b>652,791</b>	<b>377,400</b>	<b>7,242,915</b>

# Salary Distribution Recap

POSITION	GRADE	2014	2015	2016	2017	MIN SALARY	MAX SALARY
ACCOUNTING ASST. I (ACTI)	23		1.00				
ADMINISTRATIVE ASSISTANT I (ADAS)	29			0.20	0.20	38,708	49,403
CITY MANAGER (CTYM)	CONTRACT	1.00	1.00	1.00	1.00		
CLERK (CHCL)	23			0.55	0.55	33,378	42,599
EXECUTIVE ASSISTANT (EXSC)	33	0.55	0.50	0.50	0.50	42,726	54,531
GRANT ADMINISTRATOR (GRAN)	47	0.20		0.20	0.20	60,371	77,051
<b>CITY MANAGER (01110)</b>		<b>1.75</b>	<b>2.50</b>	<b>2.45</b>	<b>2.45</b>		
ACCOUNTING ASST. I (ACTI)	23	0.30	0.25				
ACCOUNTING ASST. II (ACII)	26		0.20				
ACCOUNTING MANAGER (ACMG)	09	0.20		0.20	0.20	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.20				
FINANCE DIRECTOR (FNDR)	CONTRACT	0.45	0.45	0.45	0.35		
PAYROLL SPECIALIST (APPR)	28			0.60	0.60	37,764	48,197
<b>FINANCE/ACCOUNTING (01115)</b>		<b>0.95</b>	<b>1.10</b>	<b>1.25</b>	<b>1.15</b>		
ACCOUNTING ASST. II (ACII)	26		0.20				
ACCOUNTING MANAGER (ACMG)	09	0.20		0.20	0.20	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.20				
FINANCE DIRECTOR (FNDR)	CONTRACT	0.40	0.40	0.40	0.30		
<b>BUDGET (01117)</b>		<b>0.60</b>	<b>0.80</b>	<b>0.60</b>	<b>0.50</b>		
EXECUTIVE ASSISTANT (EXSC)	33	0.50	0.50	0.50	0.50	42,726	54,531
<b>HUMAN RESOURCES/RISK MGMT (01120)</b>		<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>		
ADMINISTRATIVE ASSISTANT I (ADAS)	29	0.50	0.50	0.50	0.50	38,708	49,403
PLANNING ASSISTANT (PNAT)	41	0.25	0.25	0.25	0.25	52,058	66,441
PLANNING DIR (PLDR)	CONTRACT	0.50	0.50	0.50	0.50		
SENIOR PLANNER (SNPL)	06	0.50	0.50	0.50	0.50	63,403	81,171
<b>PLANNING &amp; COMMUNITY DEVELOP (01125)</b>		<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>		
AUTOCAD TECHNICIAN (ACAD)	38	0.45	0.45	0.45	0.45	48,341	61,697
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.50	0.50	0.50	0.30		
<b>ENGINEERING (01135)</b>		<b>0.95</b>	<b>0.95</b>	<b>0.95</b>	<b>0.75</b>		
ANIMAL CONTROL OFFICER (ANOP)	25	1.00	1.00	2.00	2.00	35,068	44,756
<b>ANIMAL SERVICES (01145)</b>		<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>		
ADMINISTRATIVE ASSISTANT I (ADAS)	29			0.50	0.50	38,708	49,403
CHIEF BUILDING INSPECTOR (BUIN)	09	1.00	1.00	1.00	1.00	68,273	87,390
CODE COMPLIANCE OFFICER (CODE)	40				0.50	50,788	64,820
PLANNING DIR (PLDR)	CONTRACT	0.40	0.40	0.40	0.40		
<b>BUILDING INSPECTION (01150)</b>		<b>1.40</b>	<b>1.40</b>	<b>1.90</b>	<b>2.40</b>		
CODE COMPLIANCE OFFICER (CODE)	40	1.00	1.25	2.50	2.35	50,788	64,820
PLANNING DIR (PLDR)	CONTRACT	0.10	0.10	0.10	0.10		
<b>CODE COMPLIANCE (01160)</b>		<b>1.10</b>	<b>1.35</b>	<b>2.60</b>	<b>2.45</b>		
ACCOUNTANT (ACT)	35				0.10	44,889	57,291
ACCOUNTING ASST. I (ACTI)	23	0.25	0.25				
AUTOCAD TECHNICIAN (ACAD)	38	0.10	0.10	0.10	0.10	48,341	61,697
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.15	0.15	0.15	0.15		
GRANT ADMINISTRATOR (GRAN)	47	0.20	0.25	0.20	0.20	60,371	77,051
PAYROLL SPECIALIST (APPR)	28	0.25	0.25				

POSITION	GRADE	2014	2015	2016	2017	MIN SALARY	MAX SALARY
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.13	0.13	0.16	0.16		
STREET MAINT. TECHNICIAN I (ST01)	26	4.80	4.80	4.00	3.00	35,944	45,875
STREET MAINT. TECHNICIAN II (STII)	28	2.00	2.00	2.00	3.00	37,764	48,197
STREETS SUPERVISOR (STSP)	50	1.00	1.00	1.00	1.00	65,013	82,976
<b>STREET (10200)</b>		<b>8.88</b>	<b>8.93</b>	<b>7.61</b>	<b>7.71</b>		
MECHANIC I (MCI)	26	1.00	1.00	1.00	1.00	35,944	45,875
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.10	0.10	0.10	0.10		
SHOP SUPERVISOR (SHSP)	32	1.00	1.00	1.00	1.00	41,684	53,201
<b>SHOP MAINTENANCE (11200)</b>		<b>2.10</b>	<b>2.10</b>	<b>2.10</b>	<b>2.10</b>		
TRANSIT BUS DRIVER (TRDR)	25	2.00	2.00	2.00	2.00	35,068	44,756
<b>PUBLIC TRANSIT (12200)</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>		
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT				0.20		
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.05	0.05		0.10		
STREET MAINT. TECHNICIAN I (ST01)	26	1.20	1.20	2.00	2.00	35,944	45,875
STREET MAINT. TECHNICIAN II (STII)	28			1.00	1.00	37,764	48,197
<b>LIGHTING &amp; LANDSCAPING MAINT (14200)</b>		<b>1.25</b>	<b>1.25</b>	<b>3.00</b>	<b>3.30</b>		
FACILITIES MAINT. TECH (FMTK)	29	1.00	1.00	1.00	1.00	38,708	49,403
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT			0.12	0.02		
<b>FACILITIES MAINTENANCE (16200)</b>		<b>1.00</b>	<b>1.00</b>	<b>1.12</b>	<b>1.02</b>		
ACCOUNTANT (ACT)	35				0.20	44,889	57,291
ACCOUNTING ASST. I (ACTI)	23	0.82	0.83	0.66	0.66	33,378	42,599
ACCOUNTING ASST. II (ACII)	26	0.30	0.50	0.30	0.30	35,944	45,875
ACCOUNTING MANAGER (ACMG)	09	0.20		0.20	0.20	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.20				
ADMINISTRATIVE ASSISTANT I (ADAS)	29			0.59	0.59	38,708	49,403
AUTOCAD TECHNICIAN (ACAD)	38	0.15	0.15	0.15	0.15	48,341	61,697
CLERK (CHCL)	23			0.15	0.15	33,378	42,599
CODE COMPLIANCE OFFICER (CODE)	40		0.25				
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.12	0.12	0.12	0.12		
FINANCE DIRECTOR (FNDR)	CONTRACT	0.05	0.05	0.05	0.05		
GRANT ADMINISTRATOR (GRAN)	47	0.20	0.25	0.20	0.20	60,371	77,051
PAYROLL SPECIALIST (APPR)	28	0.25	0.25	0.48	0.48	37,764	48,197
PLANNING ASSISTANT (PNAT)	41	0.25	0.25	0.25	0.25	52,058	66,441
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.20	0.20	0.20	0.20		
WASTE WATER OPERATOR I (WWTI)	30	3.00	2.00	0.00	2.00	39,676	50,638
WASTE WATER OPERATOR II (WWT2)	34		1.00	2.00	1.00	43,795	55,895
WASTE WATER OPERATOR III (WWT3)	38			1.00	1.00	48,341	61,697
WASTE WATER SUPERVISOR (WTSP)	09	1.00	1.00	1.00	1.00	68,273	87,390
<b>WASTEWATER (30400)</b>		<b>6.54</b>	<b>7.05</b>	<b>7.35</b>	<b>8.55</b>		
ACCOUNTANT (ACT)	35				0.50	44,889	57,291
ACCOUNTING ASST. I (ACTI)	23	1.81	1.83	0.66	0.66	33,378	42,599
ACCOUNTING ASST. II (ACII)	26	0.30	0.50	0.30	0.30	35,944	45,875
ACCOUNTING MANAGER (ACMG)	09	0.20		0.20	0.20	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.20				
ADMINISTRATIVE ASSISTANT I (ADAS)	29			0.61	0.61	38,708	49,403
AUTOCAD TECHNICIAN (ACAD)	38	0.15	0.15	0.15	0.15	48,341	61,697

POSITION	GRADE	2014	2015	2016	2017	MIN SALARY	MAX SALARY
CLERK (CHCL)	23			0.15	0.15	33,378	42,599
CODE COMPLIANCE OFFICER (CODE)	40		0.25		0.15	50,788	64,820
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.12	0.12	0.12	0.12		
FINANCE DIRECTOR (FNDR)	CONTRACT	0.05	0.05	0.05	0.25		
GRANT ADMINISTRATOR (GRAN)	47	0.20	0.25	0.20	0.20	60,371	77,051
OPER. IN TRAINING (OPTR)	35	3.00	2.00				
PAYROLL SPECIALIST (APPR)	28	0.25	0.25	0.46	0.46	37,764	48,197
PLANNING ASSISTANT (PNAT)	41	0.25	0.25	0.25	0.25	52,058	66,441
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.22	0.22	0.22	0.22		
UTILITY TECHNICIAN (UTTC)	23			1.00	1.00	35,944	45,875
WATER OPERATOR II (UPII)	34			1.00	2.00	43,795	55,895
WATER OPERATOR III (UP03)	38	1.00	1.00	2.00	2.00	48,341	61,697
WATER SUPERINTENDENT (UTSP)	09	1.00	1.00	1.00	1.00	68,273	87,390
WATER SUPERVISOR (UPSP)	50			1.00	1.00	65,013	82,976
<b>WATER (31400)</b>		<b>8.55</b>	<b>8.07</b>	<b>9.37</b>	<b>11.22</b>		
ACCOUNTANT (ACT)	35				0.20	44,889	57,291
ACCOUNTING ASST. I (ACTI)	23	0.82	0.84	0.68	0.68	33,378	42,599
ACCOUNTING ASST. II (ACII)	26	0.30	0.50	0.30	0.30	35,944	45,875
ACCOUNTING MANAGER (ACMG)	09	0.20		0.20	0.20	68,273	87,390
ACCOUNTING SUPERVISOR (ACSV)	33		0.20				
ADMINISTRATIVE ASSISTANT I (ADAS)	29			0.60	0.60	38,708	49,403
AUTOCAD TECHNICIAN (ACAD)	38	0.15	0.15	0.15	0.15	48,341	61,697
CLERK (CHCL)	23			0.15	0.15	33,378	42,599
CODE COMPLIANCE OFFICER (CODE)	40		0.25				
DEP. PUBLIC WORKS DIRECTOR (DEPU)	CONTRACT	0.11	0.11	0.11	0.11		
FINANCE DIRECTOR (FNDR)	CONTRACT	0.05	0.05	0.05	0.05		
GRANT ADMINISTRATOR (GRAN)	47	0.20	0.25	0.20	0.20	60,371	77,051
PAYROLL SPECIALIST (APPR)	28	0.25	0.25	0.46	0.46	37,764	48,197
PLANNING ASSISTANT (PNAT)	41	0.25	0.25	0.25	0.25	52,058	66,441
PUBLIC WORKS DIRECTOR (PWDR)	CONTRACT	0.20	0.20	0.20	0.20		
SANITATION SUPERVISOR (RFSP)	37	1.00	1.00	1.00	1.00	47,162	60,192
SANITATION WORKER I (MWOI)	29	4.00	4.00	5.00	5.00	38,708	49,403
SANITATION WORKER II (MWII)	31	5.00	5.00	3.00	5.00	40,668	51,903
STREET SWEEPER (STSW)	27	1.00	1.00	1.00	1.00	36,843	47,022
<b>SANITATION (32400)</b>		<b>13.53</b>	<b>14.05</b>	<b>13.35</b>	<b>15.55</b>		
ACCOUNTING ASST. II (ACII)	26	0.10	0.10	0.10	0.10	35,944	45,875
<b>CNG STATION (34400)</b>		<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>		
<b>GRAND TOTAL</b>		<b>53.95</b>	<b>55.90</b>	<b>60.00</b>	<b>65.50</b>		

## Mid-Management Bi-Weekly Pay Schedule 07/01/2016 - 06/30/2017

Salary Range	Step A	Step B	Step C	Step D	Step E	Step F
1	2,155.12	2,262.88	2,376.02	2,494.82	2,619.56	2,750.54
2	2,209.00	2,319.45	2,435.42	2,557.19	2,685.05	2,819.30
3	2,264.23	2,377.44	2,496.31	2,621.13	2,752.19	2,889.80
4	2,320.84	2,436.88	2,558.72	2,686.66	2,820.99	2,962.04
5	2,378.86	2,497.80	2,622.69	2,753.82	2,891.51	3,036.09
6	2,438.33	2,560.25	2,688.26	2,822.67	2,963.80	3,111.99
7	2,499.29	2,624.25	2,755.46	2,893.23	3,037.89	3,189.78
8	2,561.77	2,689.86	2,824.35	2,965.57	3,113.85	3,269.54
9	2,625.81	2,757.10	2,894.96	3,039.71	3,191.70	3,351.29
10	2,691.46	2,826.03	2,967.33	3,115.70	3,271.49	3,435.06
11	2,758.75	2,896.69	3,041.52	3,193.60	3,353.28	3,520.94
12	2,827.72	2,969.11	3,117.57	3,273.45	3,437.12	3,608.98
13	2,898.41	3,043.33	3,195.50	3,355.28	3,523.04	3,699.19
14	2,970.87	3,119.41	3,275.38	3,439.15	3,611.11	3,791.67
15	3,045.14	3,197.40	3,357.27	3,525.13	3,701.39	3,886.46
16	3,121.27	3,277.33	3,441.20	3,613.26	3,793.92	3,983.62
17	3,199.30	3,359.27	3,527.23	3,703.59	3,888.77	4,083.21
18	3,279.28	3,443.24	3,615.40	3,796.17	3,985.98	4,185.28
19	3,361.26	3,529.32	3,705.79	3,891.08	4,085.63	4,289.91
20	3,445.29	3,617.55	3,798.43	3,988.35	4,187.77	4,397.16
21	3,531.42	3,707.99	3,893.39	4,088.06	4,292.46	4,507.08
22	3,619.71	3,800.70	3,990.74	4,190.28	4,399.79	4,619.78
23	3,710.20	3,895.71	4,090.50	4,295.03	4,509.78	4,735.27
24	3,802.96	3,993.11	4,192.77	4,402.41	4,622.53	4,853.66
25	3,898.03	4,092.93	4,297.58	4,512.46	4,738.08	4,974.98
26	3,995.48	4,195.25	4,405.01	4,625.26	4,856.52	5,099.35
27	4,095.37	4,300.14	4,515.15	4,740.91	4,977.96	5,226.86
28	4,197.75	4,407.64	4,628.02	4,859.42	5,102.39	5,357.51
29	4,302.69	4,517.82	4,743.71	4,980.90	5,229.95	5,491.45
30	4,410.26	4,630.77	4,862.31	5,105.43	5,360.70	5,628.74

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

## Non-Exempt Bi-Weekly Pay Schedule

**07/01/2016 - 06/30/2017**

Salary Range	Step A	Step B	Step C	Step D	Step E	Step F
20	1,192.10	1,251.71	1,314.30	1,380.02	1,449.02	1,521.47
21	1,221.90	1,283.00	1,347.15	1,414.51	1,485.24	1,559.50
22	1,252.45	1,315.07	1,380.82	1,449.86	1,522.35	1,598.47
23	1,283.76	1,347.95	1,415.35	1,486.12	1,560.43	1,638.45
24	1,315.85	1,381.64	1,450.72	1,523.26	1,599.42	1,679.39
25	1,348.75	1,416.19	1,487.00	1,561.35	1,639.42	1,721.39
26	1,382.47	1,451.59	1,524.17	1,600.38	1,680.40	1,764.42
27	1,417.03	1,487.88	1,562.27	1,640.38	1,722.40	1,808.52
28	1,452.46	1,525.08	1,601.33	1,681.40	1,765.47	1,853.74
29	1,488.77	1,563.21	1,641.37	1,723.44	1,809.61	1,900.09
30	1,525.99	1,602.29	1,682.40	1,766.52	1,854.85	1,947.59
31	1,564.14	1,642.35	1,724.47	1,810.69	1,901.22	1,996.28
32	1,603.24	1,683.40	1,767.57	1,855.95	1,948.75	2,046.19
33	1,643.32	1,725.49	1,811.76	1,902.35	1,997.47	2,097.34
34	1,684.40	1,768.62	1,857.05	1,949.90	2,047.40	2,149.77
35	1,726.51	1,812.84	1,903.48	1,998.65	2,098.58	2,203.51
36	1,769.67	1,858.15	1,951.06	2,048.61	2,151.04	2,258.59
37	1,813.91	1,904.61	1,999.84	2,099.83	2,204.82	2,315.06
38	1,859.26	1,952.22	2,049.83	2,152.32	2,259.94	2,372.94
39	1,905.74	2,001.03	2,101.08	2,206.13	2,316.44	2,432.26
40	1,953.38	2,051.05	2,153.60	2,261.28	2,374.34	2,493.06
41	2,002.21	2,102.32	2,207.44	2,317.81	2,433.70	2,555.39
42	2,052.27	2,154.88	2,262.62	2,375.75	2,494.54	2,619.27
43	2,103.58	2,208.76	2,319.20	2,435.16	2,556.92	2,684.77
44	2,156.17	2,263.98	2,377.18	2,496.04	2,620.84	2,751.88
45	2,210.07	2,320.57	2,436.60	2,558.43	2,686.35	2,820.67
46	2,265.32	2,378.59	2,497.52	2,622.40	2,753.52	2,891.20
47	2,321.95	2,438.05	2,559.95	2,687.95	2,822.35	2,963.47
48	2,380.00	2,499.00	2,623.95	2,755.15	2,892.91	3,037.56
49	2,439.50	2,561.48	2,689.55	2,824.03	2,965.23	3,113.49
50	2,500.49	2,625.51	2,756.79	2,894.63	3,039.36	3,191.33
51	2,563.00	2,691.15	2,825.71	2,967.00	3,115.35	3,271.12
52	2,627.08	2,758.43	2,896.35	3,041.17	3,193.23	3,352.89
53	2,692.76	2,827.40	2,968.77	3,117.21	3,273.07	3,436.72
54	2,760.08	2,898.08	3,042.98	3,195.13	3,354.89	3,522.63
55	2,829.08	2,970.53	3,119.06	3,275.01	3,438.76	3,610.70
56	2,899.81	3,044.80	3,197.04	3,356.89	3,524.73	3,700.97
57	2,972.31	3,120.93	3,276.98	3,440.83	3,612.87	3,793.51
58	3,046.62	3,198.95	3,358.90	3,526.85	3,703.19	3,888.35
59	3,122.79	3,278.93	3,442.88	3,615.02	3,795.77	3,985.56
60	3,200.86	3,360.90	3,528.95	3,705.40	3,890.67	4,085.20

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

# Summary of Benefits

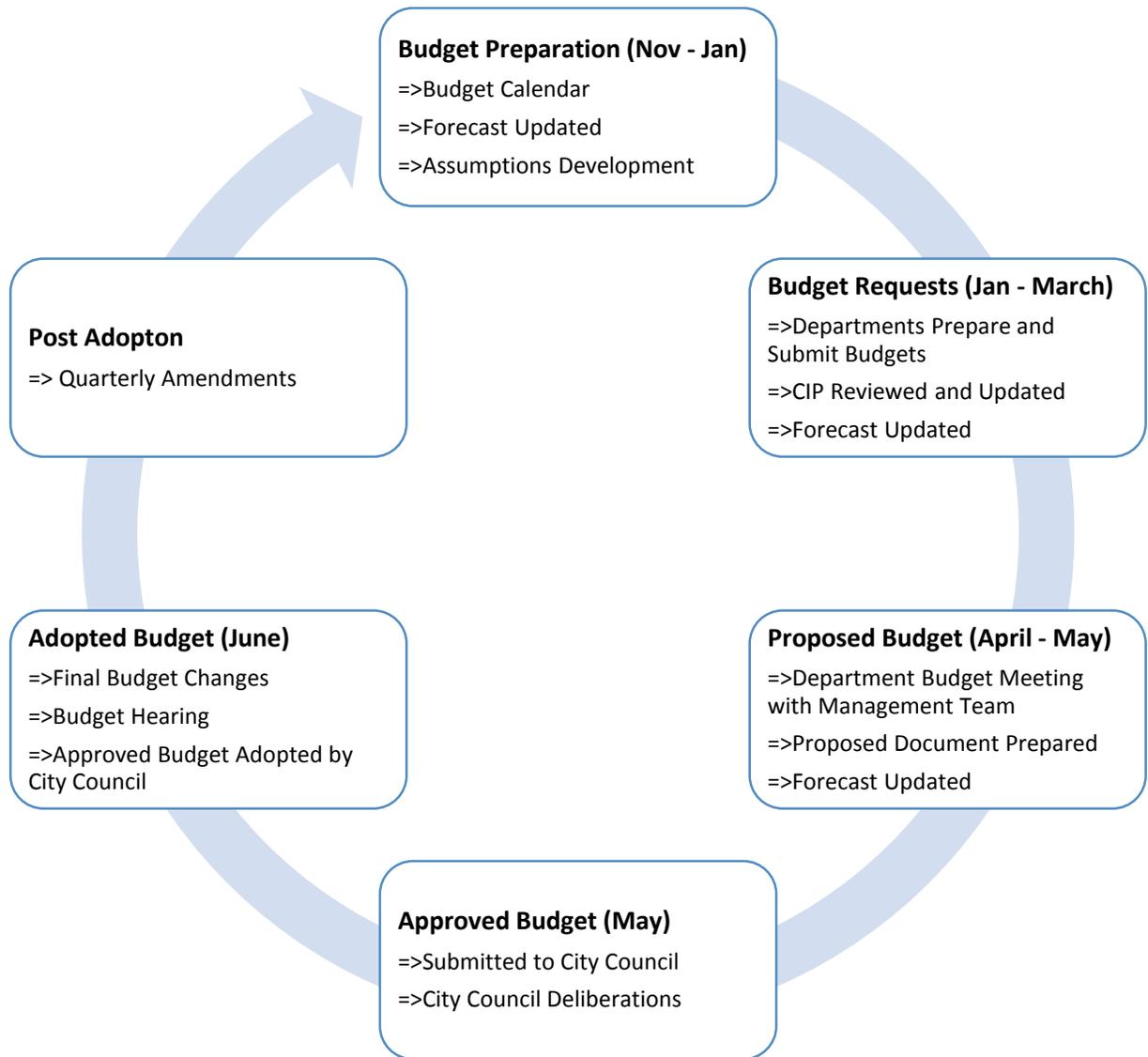
Type of Benefit	Paid By	Employee Eligibility	Summary of Benefits
Medical	The City but anything above 7% employees	First of the month following thirty days of full time employment.	Anthem Blue Cross PPO.
Dental	The City	First of the month following thirty days of full time employment.	Sun Life Dental 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: <b>3%@60</b> (hired prior to 11/15/11), <b>2.5%@55</b> (hired between 11/16/11 to 1/1/13), and <b>2%@62</b> (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.

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# Appendix

## Budget Calendar





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## Glossary of Budget Terms

<b>Accounting:</b>	(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.
<b>Accounting Period:</b>	Any period of time at the end of which a district determines its financial position and results in operations.
<b>Accounting Procedures:</b>	All processes that identify, record, classify, and summarize financial information to produce reports and to provide internal control.
<b>Accounting System:</b>	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.
<b>Accounts Payable:</b>	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).
<b>Accounts Receivable:</b>	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).
<b>Accrual Basis:</b>	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.
<b>Adopted Budget:</b>	The official budget is a legal document that is approved by a legislative body at the start of each fiscal year.
<b>Allocation:</b>	Division or distribution of resources according to predetermined plan.
<b>Apportionment:</b>	Allocation of State or Federal aid, district taxes, or other moneys to community college districts or other governmental units.
<b>Appropriation:</b>	A legal authorization granted by a legislative governing body to make expenditures and incur obligations for a specified time and purpose.
<b>Assessment:</b>	The process of making the official valuation of property for purposes of taxation.
<b>Assets:</b>	A probable future economic benefit obtained or controlled by an entity as a result of past transactions or events.
<b>Audit:</b>	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.
<b>Balance Sheet:</b>	A basic financial statement that shows assets, liabilities, and fund balance by fund of an entity as of a specific date.

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## Glossary of Budget Terms

<b>Basis of Budgeting:</b>	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.
<b>Bond:</b>	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.
<b>Budget:</b>	A financial plan consisting of an estimate of proposed expenditures, the proposed means of financing and corresponding purpose for a given time period.
<b>Budgetary Control:</b>	The management of business affairs in accordance with an approved plan of estimated income and expenditures
<b>Budget Modification:</b>	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.
<b>Capital Improvement Project (CIP):</b>	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.
<b>Capital Outlay:</b>	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.
<b>Cash:</b>	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.
<b>Cash Basis:</b>	Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed (contrast with accrual basis).
<b>Chart of Accounts:</b>	A systematic list of accounts applicable to a specific entity.
<b>Contracted Services:</b>	Services rendered by personnel who are not on the payroll of the City, including all related expense covered by contract.
<b>Cost of living adjustment (COLA)</b>	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.
<b>Current Liabilities:</b>	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.

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## Glossary of Budget Terms

<b>Debt Service:</b>	Principal and interest requirements on outstanding debts.
<b>Deficit:</b>	(1)-Excess of liabilities over assets. (2)- The excess of expenditures or expenses over revenues during an accounting period.
<b>Encumbrances:</b>	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.
<b>Enterprise Fund:</b>	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.
<b>Entry:</b>	(1)-The record of a financial transaction in its appropriate book of account. (2) The act of recording a transaction in financial books.
<b>ERAF (Educational Revenue Augmentation Fund):</b>	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.
<b>Expenditures:</b>	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.
<b>Fees:</b>	Amounts collected from or paid to individuals or groups for services for use of facilities.
<b>Fiscal Year:</b>	A 12-month period of time, from July 1 through June 30, to which the annual budget applies.
<b>Fixed Assets:</b>	Fixed Assets are assets of a permanent character that have continuing value such as land, buildings, machinery, furniture, and equipment.
<b>Fixed Cost:</b>	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.
<b>Full Time Equivalent (FTE) Employees:</b>	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.

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## Glossary of Budget Terms

<b>Fund:</b>	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.
<b>Fund Sources:</b>	Identifies fund(s) that will provide money for project expenditures.
<b>Fund Number:</b>	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.
<b>General Fund:</b>	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.
<b>General Ledger:</b>	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.
<b>General Plan:</b>	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.
<b>Generally Accepted Accounting Principles (GAAP):</b>	GAAP is a set of uniform minimum standards and guidelines for financial accounting and reporting.
<b>Governmental Accounting Standard Board (GASB)</b>	GASB is the authoritative accounting and financial reporting standard-setting body for governmental entities.
<b>Grant:</b>	A contribution by a government or other organization to support a particular function.
<b>Interfund Accounts:</b>	Accounts in which transactions between funds are reflected.
<b>Interfund Transfers:</b>	Money that is taken from one fund and added to another fund without an expectation of repayment.
<b>Intrabudget Transfers:</b>	Amounts transferred from one appropriation account to another within the same fund.
<b>LAFCO:</b>	Local Agency Formation Commission.

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## Glossary of Budget Terms

<b>Modified Accrual Basis:</b>	(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.
<b>Non Departmental:</b>	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.
<b>Object Code:</b>	A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.
<b>Objective:</b>	Describes in specific and measurable terms the results which a program is expected to achieve.
<b>Operating Budget:</b>	A financial plan for the provision of direct services and support functions.
<b>Operating Transfers:</b>	Council-authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.
<b>PERS:</b>	The Public Employee Retirement System a State program utilized primarily for non academic employees.
<b>Performance Indicator:</b>	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.
<b>Petty Cash:</b>	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.
<b>Phase of Project:</b>	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.
<b>Policy:</b>	A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.
<b>Redevelopment Agency:</b>	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.
<b>Refuse Collection:</b>	Used to account for revenues and expenses related to refuse collection and disposal services.
<b>Reserve:</b>	Classification used to identify funds designated for a specific purpose. The City has traditionally reserved funds for debt service and rate stabilization.

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## Glossary of Budget Terms

<b>Resolution:</b>	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.
<b>Revenue:</b>	Funds the City receives as income. It includes tax payments, fees for services, grants, fines, forfeitures, and interest income.
<b>Sewer Fund:</b>	This fund is used to account for all the revenues and expenses related to the city-operated sewer collection.
<b>Special Funds:</b>	Used to account for proceeds of specific legally restricted revenue for and generated from activities.
<b>Spending Limitation (GANN Limit)</b>	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.
<b>Wastewater Fund:</b>	Used to account for all the revenues and expense related to the city-operated sewer collection.