



# City of Kingsburg

1401 Draper Street, Kingsburg, CA 93631-1908  
(559)897-5821 (559)897-5568

Bruce Blayney  
Mayor

Michelle Roman  
Mayor Pro Tem

COUNCIL MEMBERS  
Ben Creighton  
Sherman Dix  
Staci Smith

Alexander J. Henderson  
City Manager

**CITY OF KINGSBURG  
FINANCE COMMITTEE  
FEBRUARY 4, 2016**

**6:00 p.m.**

**KINGSBURG CITY COUNCIL CHAMBER  
1401 DRAPER STREET**

1. **Call to order** – Bruce Blayney
2. **Public Comments** - Any person may directly address the Committee at this time on any item on the agenda, or on any item that is within the subject matter jurisdiction of the Committee. A maximum of five minutes is allowed for each speaker.
3. **Approval of Minutes** –Approve minutes from December 9, 2015 Finance Committee Meeting as prepared by retired City Clerk Sue Bauch.
4. **2015-2016 City Mid-Year Budget Evaluation** - Presentation by City Manager Alex Henderson
  - a. Year to date revenue and expenditure discussion.
  - b. Review recommended budget amendments. Staff Report by Finance Director Maggie Moreno.
5. **Other Business** -
6. **Adjourn** - to the next regular meeting of the City of Kingsburg Finance Committee.

## **FINANCE COMMITTEE DECEMBER 9, 2015**

**Call to Order:** Mayor Bruce Blayney called the meeting to order at 6:01 P.M.

**Members Present:** Finance Director Maggie Moreno, City Manager Alexander Henderson, Mayor Bruce Blayney.

**Others Present:** Council Member Sherman Dix, Police Chief Neil Dadian, Records Supervisor Corina Padilla and City Clerk Sue Bauch

**Public Comments** - Any person may directly address the Committee at this time on any item on the agenda, or on any item that is within the subject matter jurisdiction of the Committee. A maximum of five minutes is allowed for each speaker. There were no citizens were present.

**Approval of Minutes** – Continue approval of minutes from August 27, 2015 Finance Committee meeting to the next meeting. Member Henderson made a motion, seconded by Member Moreno, to continue approval of the August 27, 2015 minutes to the next meeting. The motion passed.

**Dispatch/PD Update** – Presentation by City Manager Alex Henderson and Police Chief Neil Dadian. - Member Henderson stated that the after Neil Dadian came on board as Police Chief he did a thorough audit of the department. He said that he and the Chief have discussed the dispatch operations.

Chief Dadian said that he took a look at all the operations of dispatch. We looked at coverage and costs associated with dispatch. He said that we are short one shift of dispatchers a week to this point. He said that we are over 200 shifts short per year. It is nice for the City to have its own Police dispatch, but we are losing ground. He pointed out that we have already used 58% of per diem budget and it's only 5 months into the budget year. We are operating a radio system that is from the 1980's and would cost about \$35,000 to replace. We also need to upgrade our 911 system. Chief said that even though the replacement cost to upgrade our entire system would be around \$216,000 and covered by grant funds, we are still short the dispatch coverage.

Records Supervisor Padilla said for ergonomics upgrade for dispatch would be in the \$56,000 range. She said that we have one dispatcher that has applied for the California Highway Patrol and another will be going out on maternity leave soon. Coverage is always a problem.

Chief Dadian said it would cost about \$171,097.68 for the Sheriff's office to take over our dispatch. He said that it would create a savings of approximately \$107,000. He said that we would have to upgrade our equipment to work with the Sheriff's Department. We would need new radios that would cost about \$750.00 per radio. He said that he has talked to the Sheriff's department about the radios and they are willing to purchase 25 and finance them over a 5 year period at 0% interest. He said that the proposal would be to have the dispatch out of Fresno County Sheriff's Department and establish business hours at our department. He said that he would also propose creating a Police Services Technician position with the cost savings. He said that there is a critical need for the Property and Evidence Room to be kept in order. The Police Services Technician would be assigned this task as well as helping the Records Supervisor when needed. He said that currently the Property and Evidence is assigned to a Sargent, but this is difficult to keep up with along with his other duties. He said that Mrs. Padilla would be the supervisor for the Police Services Technician. He said that the savings from this transition would go

towards a full time officer. He said that he wants to cover some of the front counter work with volunteers.

Member Henderson said that if the City Council is on board with rolling over the dispatch to Fresno County Sheriff's office then we would bring on the Police Services Technician position at the same time as that transition, and then add an additional full time officer in the middle of next year's budget. He said that all of our current dispatchers will be offered a job at Sheriff's dispatch.

Chief Dadian said that people are used to just walking in to the Kingsburg Police Department so there will need to be some conditioning of the public. He said that we will have a "ring down line" installed that will ring to the Sheriff's office when they call the Police Department number. He said that he has had discussions with Sheriff Mims and she is willing to help with transition.

Council Member Dix asked what other Cities are using the Sheriff's Department dispatch. Mrs. Padilla said that Sanger and Parlier are a few of them. She said that she has seen how it works in Sanger and it is working well. It took a little transition time with the community. Chief Dadian said there is an advantage to centralized dispatching in that when criminals are traveling from the city into the county it could save time by not having to change from one radio to another when in pursuit.

Council Member Dix asked if there would be some issues by making the transition. Chief Dadian said that in the beginning there is some confusion. You can educate as much as you want, but it will take time for the community to be comfortable with the change.

Member Blayney said that there is a human side of this proposal. Will our current dispatchers be offered jobs. Chief Dadian said that they will all be offered jobs, but he said that none of them want to work for the Fresno Sheriffs Department. Records Supervisor Padilla said that she polled the dispatchers about the Sheriff's Department and Misty Simas, Eva Zimmerman and Maggie Chesebro don't want to make the commute. Michael Anderson is going to start the CHP academy. Member Henderson said that this proposal has been discussed thoroughly and Chief has been up front with the employees. He said that Eva Zimmerman is being looked at for the Police Services Technician position. Mrs. Padilla said that Eva has applied at the Hanford Police Department. Chief said that he knows that the dispatchers will land on their feet and find a job somewhere. Member Blayney asked if the salaries compare at the Sheriff's Department. Chief responded that the salaries could be more than what they have now. He said that he was going to put strong language in the agreement with Fresno County about salary until he found out that none of the dispatchers want to go there. He said that he backed off on that part of the agreement. Mr. Dix asked about what the officers think about this proposal. Chief said that the dispatches have helped the officers a lot and they will have to modify and adapt to taking care of themselves.

Member Blayney asked if we could cancel the agreement with the County if we decided to go back to our own dispatching. Member Henderson said that when we make the transition, we have stay with the County. He said that if we use the state funding to upgrade our current system and want to change down the road we would need to pay the cost of the set up back to the state.

Chief Dadian said that currently there is no relief factor with the way it is. Mrs. Padilla said that we get so busy that the dispatchers can't even go to the restroom. Member Blayney said that we will still have our current officers with the ability to maybe hire another officer in the near future. The walk-ins are getting less with the younger generation depending more and more on technology. Mrs. Padilla said that recently one of the dispatchers received a text call and these are the type features that are coming down

the pipe. It will get harder and harder to have one dispatcher on at a time. Council Member Dix said that we will have a potential for another officer and it seems like it has worked for other agencies. Chief said that it is not usual now days for a Police Department to have 24 hour counter access. Most are going to just business hours at the counter. Member Blayney asked Mrs. Padilla if she is comfortable with the proposed changes. She said she is satisfied with this change. It is getting increasingly more difficult for the dispatchers to take care of everything at once. She said it will be so costly to keep up with the changes in technology.

Action as deemed appropriate – Member Blayney made a motion, seconded by Member Henderson, that the Finance Committee recommend to the City Council the consolidation of dispatch services with the Fresno County Sheriff’s office. The motion passed with unanimous aye vote of the members present.

**Other Business** – Member Henderson said that the Financial Audit will be on the December 16<sup>th</sup> City Council agenda. In January we will have a midyear review of our budget and then start the next budget year process.

**Adjourn** – At 6:50 P. M. the City of Kingsburg Finance Committee adjourned to its next regular meeting.

Submitted by:

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Sue Bauch, Assistant City Manager/  
City Clerk, City of Kingsburg

REVENUE 15-16

GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	FY 15/16 ACTUALS	FY 15/16 Rem Budget	% Received
001-0000-401.01-00	PROPERTY TAX TEETER	782,591	785,714	805,000	498,643	306,357	62%
001-0000-401.02-01	UNSECURED/CURRENT	1,094	39,442	25,000	337	24,663	1%
001-0000-401.02-02	UNSECURED/PRIOR	44,045	2,402	0	0	0	0%
001-0000-401.03-01	SUPPLEMENTAL/CURRENT	14,723	23,293	10,000	5,880	4,120	59%
001-0000-401.03-02	SUPPLEMENTAL/PRIOR	1,000	2,874	0	0	0	0%
001-0000-401.04-00	REAL PROPTY TRANSFER TAX	23,016	27,438	18,500	14,706	3,794	79%
001-0000-401.05-00	HOMEOWNERS	10,785	10,304	10,000	5014	4,986	50%
001-0000-402.01-01	SALES TAX	752,394	915,068	780,000	149,660	630,340	19%
001-0000-402.01-02	IN-LIEU SALES TAX	350,331	258,044	260,000	0	260,000	0%
001-0000-402.01-03	LOCAL PUBLIC SAFETY	21,058	22,091	20,000	9,087	10,913	45%
001-0000-403.01-01	MVLF	4,917	890,591	835,000	4,725	830,275	1%
001-0000-403.01-02	MVLF IN-LIEU	847,995	0	0	0	0	0%
001-0000-403.02-00	FRANCHISE TAX	329,884	227,745	210,000	17,007	192,993	8%
001-0000-403.03-00	TRANSIENT OCCUPANCY TAX	258,838	263,803	220,000	86,579	133,421	39%
001-0000-411.01-01	BUSINESS LICENSES	150,675	157,732	143,000	117,070	25,930	82%
001-0000-411.01-02	BUSINESS LIC-1ST TIME APP	0	0	1,400	0	1,400	0%
001-0000-411.01-03	SB 1186 FEE	0	0	0	0	0	0%
001-0000-411.02-00	DOG LICENSES	1,052	2,229	0	1000	-1,000	0%
001-0000-421.01-03	DOMESTIC VIOLENCE GRANT	33	0	0	0	0	0%
001-0000-421.01-05	STATE EMERG TELEPHONE GRT	5,400	0	0	0	0	0%
001-0000-421.01-10	DOJ GRANTS	1,567	392	0	0	0	0%
001-0000-421.01-11	CAL GRIP GRANT	5,109	0	0	0	0	0%
001-0000-421.02-01	OES GRANTS	11,508	0	0	0	0	0%
001-0000-422.01-01	PEG MONEY	13,209	13,498	12,000	3,440	8,560	29%
001-0000-431.01-01	OFF-SITE PLAN CHECK FEE	20,652	0	0	0	0	0%
001-0000-431.01-02	REZONE	35,400	0	0	0	0	0%
001-0000-431.01-03	GENERAL PLAN AMENDMENT	5,500	0	0	0	0	0%
001-0000-431.01-05	HOME OCCUPATION	1,800	1,700	1,000	813	187	81%
001-0000-431.01-06	CONDITIONAL USE PERMIT	1,150	2,000	0	2,500	-2,500	0%
001-0000-431.01-07	SITE PLAN REVIEW	9,860	7,080	5,000	1150	3,850	23%
001-0000-431.01-08	PARCEL MAPS	1,600	0	0	350	-350	0%
001-0000-431.01-09	TRACT MAPS	0	4,330	4,000	0	4,000	0%
001-0000-431.01-10	ENCROACHMENTS	15,537	14,261	14,500	14,207	293	98%
001-0000-431.01-12	SUBDIVISION MONUMENTS	0	8,500	0	0	0	0%
001-0000-431.01-14	ANNEXATION DEPOSITS	0	3,680	0	0	0	0%
001-0000-431.01-15	MISC PLANNING FEES	2,400	58,435	1,500	40,075	-38,575	0%
001-0000-431.01-16	PLANNED UNIT DEVELOPMENT	1,500	2,000	0	0	0	0%
001-0000-431.01-18	CONSTRUCT & DEBRIS DEMO	0	11,617	3,000	9,790	-6,790	326%
001-0000-431.01-20	OTHER	34,181	68,982	0	8,846	-8,846	0%
001-0000-431.01-30	BUILDING PERMITS	0	0	75,000	40,769	34,231	54%
001-0000-431.01-31	PLUMB ELEC/AIR COND	0	0	8,500	9,830	-1,330	116%
001-0000-431.01-32	STRONG MOTION TAX-RESIDEN	0	0	750	474	276	63%
001-0000-431.01-33	STRONG MOTION TAX-COMM	0	0	750	437	313	58%
001-0000-431.01-34	ENERGY SURCHARGE	0	0	4,500	1,281	3,219	28%
001-0000-431.01-35	PLAN CHECK FEE	0	0	34,000	27,045	6,955	80%
001-0000-431.01-36	GRADING & INSPECTION-COMM	0	0	2,500	6,283	-3,783	251%
001-0000-431.01-37	BSC FEES	0	0	2,000	264	1,736	13%
001-0000-432.01-01	POLICE FINES	24,094	11,815	23,000	5,726	17,274	25%
001-0000-432.01-02	POLICE SERVICES	48,371	20,457	35,000	11,992	23,008	34%
001-0000-432.01-04	PARKING FINES	836	3,039	2,000	838	1,162	42%
001-0000-432.01-05	POST REIMBURSEMENT	5,421	10,530	15,000	1,728	13,272	12%
001-0000-433.01-01	PARK RESERVATION FEES	13,209	1,930	1,000	3,355	-2,355	336%
001-0000-433.01-02	SUMMER PROGRAM FEES	12,105	6,515	500	220	280	44%

001-0000-433.01-03	AFTER SCHOOL PROGRAM FEES	54,768	67,998	60,000	36,876	23,124	61%
001-0000-433.03-02	SPEC EVENTS INS CITY FEE	0	75	0	75	-75	0%
001-0000-434.01-00	GARAGE	9,995	6,568	8,000	8,025	-25	100%
001-0000-451.01-01	INTEREST	98	3,300	500	368	132	74%
001-0000-452.01-01	SALE OF PROPERTY	123	1,192,939	38,292	0	38,292	0%
001-0000-452.01-02	SALE OF MAPS & PUBS	3,000	20	0	0	0	0%
001-0000-453.01-00	RENTS	16,140	6,312	17,500	2,400	15,100	14%
001-0000-462.01-00	MISCELLANEOUS	85,255	124,056	50,000	17,118	32,882	34%
001-0000-463.01-01	ST ROUTE 201 MAINT	5,430	5,430	5,430	2,716	2,714	50%
001-0000-471.01-01	FROM OTHER FUNDS	90,000	106,230	100,000	22,338	77,662	22%
001-0000-471.01-02	FROM RDA	0	0	15,544	9,067	6,477	58%
001-0000-471.01-03	FROM LTF ART 8	15,500	15,500	20,500	11,958	8,542	58%
001-0000-471.01-04	FROM MEASURE C	15,500	15,500	20,500	11,958	8,542	58%
001-0000-471.01-05	FROM AMBULANCE	102,800	75,000	70,000	40,833	29,167	58%
001-0000-471.01-06	DEBT PROCEEDS	15,500	15,500	15,500	9,042	6,458	58%
001-0000-471.01-08	FROM WATER	296,000	300,000	300,000	175,000	125,000	58%
001-0000-471.01-09	FROM SOLID WASTE	312,000	320,000	310,000	180,833	129,167	58%
001-0000-493.01-01	CAPITAL LEASE	0	0	80,000	80,000	0	100%
		4,886,949	6,133,959	4,695,166	1,709,728	2,985,438	36%
<u>POOL</u>							
021-0000-433.02-01	PUBLIC SWIMMING	15,450	15,622	15,500	9,555	5,945	62%
021-0000-433.02-02	RED CROSS LESSONS	12,610	11,980	10,000	5,239	4,761	52%
021-0000-433.02-03	LAP SWIMMING	3,500	4,981	3,500	2,012	1,488	57%
021-0000-433.02-04	GROUP RENTALS	10,992	16,363	11,500	7,223	4,277	63%
021-0000-433.02-06	CONCESSION STAND SALES	7,210	7,514	7,500	4,377	3,123	58%
021-0000-433.02-07	AQUA AEROBICS	5,445	6,828	4,500	2,890	1,610	64%
021-0000-463.02-01	POOL REIMB	31,900	61,952	32,000	8787	23,213	27%
021-0000-471.01-10	FROM GENERAL FUND	77,000	77,000	100,000	43,750	56,250	44%
		164,107	202,240	184,500	83,833	100,667	45%
<u>SENIOR CENTER</u>							
022-0000-422.04-04	SENIOR NUTRITION	8,082	14,202	11,000	4,332	6,668	39%
022-0000-461.01-01	LUNCH CONTRIBUTIONS	6,107	6,899	6,800	3,846	2,954	57%
022-0000-471.01-10	FROM GENERAL FUND	34,000	37,000	30,000	17,500	12,500	58%
		48,189	58,101	47,800	25,678	22,122	54%
<u>CDBG</u>							
030-0000-423.05-03	19TH, 20TH & 21ST PROJECT	0	158,491	0	0	0	0%
<u>COPS</u>							
034-0000-421.01-06	COPS SLESF GRANT	100,000	106,230	100,000	54,618	45,382	55%
<u>RSTP DOWNTOWN OVERLAYS-TE</u>							
035-0000-423-06-03	RSTP GRANTS	293,671	0	0	0	0	0%
035-0000-471-01-01	FROM OTHER FUNDS	105,651	0	0	0	0	0%
035-0000-471-01-03	FROM LTF ART 8	29,983	0	0	0	0	0%
		429,305					0%
<u>CMAQ TULARE ST SIDEWALKS</u>							
036-0000-423-06-04	CMAQ GRANTS	39,854	0	0	0	0	0%
<u>CML GRANTS</u>							
037-0000-423-06-07	CML GRANTS	181,822	82,514	-	-	-	0%
<u>SIERRA SIGNAL SYNCHRO</u>							
038-0000-423.06-07	CML GRANTS	41,613	3,468	256,587	6,403	250,184	2%
038-0000-471.01-01	FROM OTHER FUNDS	560	0	27,172	0	27,172	0%
		42,173	3,468	283,759	6,403	277,356	2%

SIERRA ST TRANSIT STOP

039-0000-423.06-07	CML GRANTS	640	120	49,379	1,360	48,019	3%
039-0000-471.01-01	FROM OTHER FUNDS	0	0	5,546	0	5,546	0%
		640	120	54,925	1,360	53,565	2%

14TH AVE BIKELINES

040-0000-423.06-07	CML GRANTS	18,714	239,558	0	0	0	0%
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SIERRA ST SIDE LINC TO EL

041-0000-423.06-07	CML GRANTS	5,655	0	0	0	0	0%
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LINCOLN ST RECONSTRUCT

042-0000-423.06-08	STPL GRANTS	2,918	121,496	0	0	0	0%
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SIERRA ST RECON RAF TO 99

043-0000-423.06-08	STPL GRANTS	20,489	1,551	212,529	0	212,529	0%
043-0000-471.01-01	FROM OTHER FUNDS	0	0	23,878	0	23,878	0%
		20,489	1,551	236,407	0	236,407	0%

10TH AND UNION LIGHTED CR

044-0000-423.06-07	CML GRANTS	800	600	67,599	1,600	65,999	2%
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SIERRA ST LIGHTED CROSSWALK

045-0000-423.06-07	CML GRANTS	640	282	67,599	1,520	66,079	2%
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EARL ST RECONSTRUCT

046-0000-423.06-08	STPL GRANTS	4,577	1,266	0	7,816	-7,816	0%
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SIERRA ST SIDEWALK 16-18

048-0000-423.06-07	CML GRANTS	66,869	0	167,325	0	167,325	0%
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6TH ST RECONSTRUCT

049-0000-423.06-08	STPL GRANTS	960	3,076	198,815	1,048	197,767	1%
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HISTORIC DEPOT PROJECT

050-0000-423.06-09	TE	5,791	853,303	0	9,209	-9,209	0%
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18th AVE SIDEWALK

052-0000-423.06-10	CML	0	9,610	0	0	0	0%
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10TH AVE RECONSTRUCTION

053-0000-423.06-07	CML GRANTS	0	19,416	313,358	12,693	300,665	4%
053-0000-471.01-01	FROM OTHER FUNDS	0	0	46,642	0	46,642	0%
		0	19,416	360,000	12,693	347,307	4%

18/KERN LIGHTED CROSSWALK

054-0000-423.06-07	CML GRANTS	0	0	61,496	0	61,496	0%
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GAS TAX

102-0000-403.06-01	2105	78,162	63,293	66,759	27,095	39,664	41%
102-0000-403.06-02	2106	35,518	37,455	39,218	15,624	23,594	40%
102-0000-403.06-03	2107	83,627	84,004	91,272	33,700	57,572	37%
102-0000-403.06-04	2107.5	3,000	0	3,000	0	3,000	0%
102-0000-403.06-05	2103	160,136	108,170	52,928	23,092	29,836	44%
		360,443	292,922	253,177	99,511	153,666	39%

LTF 3

103-0000-403.07-01	ARTICLE 3	6,906	7,248	7,733	7,685	48	99%
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103-0000-451.01-01	INTEREST	49	41	175	7	168	4%
103-0000-471.01-01	FROM OTHER FUNDS	639	0	0	0	0	0%
		<u>7,594</u>	<u>7,289</u>	<u>7,908</u>	<u>7,692</u>	<u>216</u>	97%

LTF 8

104-0000-403.07-02	ARTICLE 8	443,382	367,735	349,177	158,395	190,782	45%
104-0000-451.01-01	INTEREST	257	693	700	565	135	81%
		<u>443,639</u>	<u>368,428</u>	<u>349,877</u>	<u>158,960</u>	<u>190,917</u>	45%

MEASURE C

105-0000-403.08-01	STREET MAINTENANCE	148,036	152,493	155,248	100,258	54,990	65%
105-0000-403.08-02	ADA COMPLIANCE	4,972	5,118	5,434	3,413	2,021	63%
105-0000-403.08-03	FLEXIBLE FUNDING	172,695	178,173	181,615	113,294	68,321	62%
105-0000-451.01-01	INTEREST	689	629	1,400	148	1,252	11%
		<u>326,392</u>	<u>336,413</u>	<u>343,697</u>	<u>217,113</u>	<u>126,584</u>	63%

ABANDONED VEHICLE

107-0000-403.09-00	VEHICLE ABATEMENT ALLOC	<u>1,488</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0%
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CAPITAL FACILITES

210-0000-451.01-01	INTEREST	0	0	139	244	-105	176%
210-0000-451.02-01	ARTERIALS	37	308	500	0	500	0%
210-0000-451.02-02	FIRE/AMBULANCE	-56	-478	0	0	0	0%
210-0000-451.02-03	POLICE	-22	-164	0	0	0	0%
210-0000-451.02-04	CITY HALL	13	113	0	0	0	0%
210-0000-451.02-05	PUBLIC WORKS	29	234	10	0	10	0%
210-0000-451.02-06	SPEC RECREATION	1	20	300	0	300	0%
210-0000-451.02-07	LIBRARY	8	80	100	0	100	0%
210-0000-451.02-08	WATER FACILITIES	29	258	300	0	300	0%
210-0000-481.01-02	ARTERIALS	39,253	27,135	10,000	1,722	8,278	17%
210-0000-481.01-03	FIRE/AMBULANCE	63,779	30,389	20,000	4,218	15,782	21%
210-0000-481.01-04	POLICE	13,750	4,750	5,000	891	4,109	18%
210-0000-481.01-05	CITY HALL	23,929	9,094	8,000	1,710	6,290	21%
210-0000-481.01-06	PUBLIC WORKS	27,652	6,789	5,000	1,290	3,710	26%
210-0000-481.01-07	SPEC RECREATION	18,465	9,009	10,000	2,079	7,921	21%
210-0000-481.01-08	LIBRARY	34,600	11,141	10,000	2,571	7,429	26%
210-0000-481.01-09	WATER FACILITIES	48,016	32,507	20,000	3,273	16,727	16%
		<u>269,483</u>	<u>131,185</u>	<u>89,349</u>	<u>17,998</u>	<u>71,351</u>	20%

SEWER CONNECTION

211-0000-451.01-01	INTEREST	379	608	600	335	265	56%
211-0000-481.02-01	CONNECTION FEES	66,178	15,974	15,000	3,423	11,577	23%
		<u>66,557</u>	<u>16,582</u>	<u>15,600</u>	<u>3,758</u>	<u>11,842</u>	24%

STORM DRAIN

212-0000-451.01-01	INTEREST	0	25	0	28	-28	0%
212-0000-481.03-01	STORM DRAIN FEES	20,176	40,682	0	0	0	0%
		<u>20,176</u>	<u>40,707</u>	<u>0</u>	<u>28</u>	<u>-28</u>	0%

PARK & RECREATION

214-0000-422.04-01	CMAS GRANT	-327	0	0	0	0	0%
214-0000-451.01-01	INTEREST	0	0	0	27	-27	0%
214-0000-451.03-02	REGIONAL	181	151	0	0	0	0%
214-0000-481.04-01	HOLDING	-1	0	0	0	0	0%
214-0000-481.04-02	NEIGHBORHOOD	38,220	18,564	10,000	4,284	5,716	43%
214-0000-481.04-03	REGIONAL	0	0	5,000	0	5,000	0%
		<u>38,073</u>	<u>18,715</u>	<u>15,000</u>	<u>4,311</u>	<u>10,689</u>	29%

TRAFFIC IMPACT ZONE

216-0000-451.01-01	INTEREST	25	17	30	0	30	0%
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EQUIP & FACILITY RESERVE

243-0000-451.01-01	INTEREST	-111	-33	120	0	120	0%
243-0000-451.05-04	POOL	111	33	0	0	0	0%
243-0000-451.05-09	FIRE TRUCK	111	33	0	0	0	0%
		111	33	120	0	120	0%

BUILDING PERMIT

317-0000-412-01-01	BUILDING PERMITS	110,767	127,228	-	-	-	0%
317-0000-412-01-02	PLUMB/ELEC/AIR COND	11,985	14,112	-	-	-	0%
317-0000-412-01-03	STRONG MOTION TAX-RESIDENT	1,335	2,342	-	-	-	0%
317-0000-412-01-04	STRONG MOTION TAX-COMM	19	1,060	-	-	-	0%
317-0000-412-01-05	ENERGY SURCHARGE	13,274	12,283	-	-	-	0%
317-0000-412-01-06	PLAN CHECK FEE	94,141	77,343	-	-	-	0%
317-0000-412-01-08	GRADING & INSPECTION-COMM	9,931	15,100	-	-	-	0%
317-0000-412-01-09	BSC FEES	3,012	3,023	-	-	-	0%
317-0000-471-01-10	FROM GENERAL FUND	-	329,692	-	-	-	0%
		244,464	582,183				0%

WATER

318-0000-435.01-01	WATER SALES	1,863,192	1,950,700	1,885,000	1,074,953	810,047	57%
318-0000-435.01-08	METER PROJECT	0	1,371,242	200,000	116,706	83,294	58%
318-0000-435.02-01	WATER	42,346	45,201	20,000	12,633	7,367	63%
318-0000-451.01-01	INTEREST	891	0	800	558	242	70%
318-0000-451.04-02	WATER MAINS	71	692	0	0	0	0%
318-0000-451.04-03	FIRE HYDRANTS	22	215	0	0	0	0%
318-0000-451.04-04	WATER FACILITIES	93	409	0	0	0	0%
318-0000-462.01-00	MISCELLANEOUS	3,774	136,383	0	80	-80	0%
318-0000-462.01-01	WATER METERS	0	2,190	0	7,250	-7,250	0%
		1,910,389	3,507,032	2,105,800	1,212,180	893,620	58%

SOLID WASTE

319-0000-422.02-01	RECYCLING BEV CONT	5,000	0	5,000	5,000	-	100%
319-0000-435.01-02	REFUSE CHARGES	1,403,659	1,446,272	1,425,175	741,922	683,253	52%
319-0000-435.01-03	RECYCLING CHARGES	139,139	153,666	139,000	92,193	46,807	66%
319-0000-435.01-04	STREET SWEEPING CHARGES	132,791	134,224	133,000	67,283	65,717	51%
319-0000-435.02-02	REFUSE	33,452	38,307	15,000	20,704	(5,704)	138%
319-0000-435.02-03	RECYCLING	3,276	3,889	0	2,252	(2,252)	0%
319-0000-435.02-04	STREET SWEEPING	3,062	3,050	0	1,710	(1,710)	0%
319-0000-435.03-01	PM 10 CREDITS	15,000	7,335	4,000	0	4,000	0%
		1,735,379	1,786,743	1,721,175	931,064	790,111	54%

AMB/FIRE

320-0000-422.03-02	HOMELAND SECURITY	16,780	0	0	0	-	0%
320-0000-422.03-03	FEMA GRANT	12,321	0	0	0	-	0%
320-0000-422.03-08	OES GRANTS	10,885	85,290	0	19,071	(19,071)	0%
320-0000-422.03-09	SAFER GRANT	190,871	199,462	37,125	60,578	(23,453)	163%
320-0000-435.01-05	AMBULANCE CHARGES	1,461,929	1,796,054	1,575,014	1,220,331	354,683	77%
320-0000-435.01-06	FIRE MED	18,700	17,270	16,500	0	16,500	0%
320-0000-435.01-07	GEMT	109,849	55,492	229,000	0	229,000	0%
320-0000-462.01-00	MISCELLANEOUS	135	156	0	661	(661)	0%
320-0000-471.01-01	FROM OTHER FUNDS	214,705	211,665	184,000	183,483	517	100%
320-0000-471.01-10	FROM GENERAL FUND	580,000	585,000	765,000	320,833	444,167	42%
		2,616,175	2,950,389	2,806,639	1,804,957	1,001,682	64%

SUCCESSOR AGENCY RDA

740-0000-401.06-01	AREA #1	165,210	174,435	172,141	20,793	151,348	12%
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FINANCE AUTHORITY

750-0000-451.01-01	INTEREST	292,544	276,115	87,087	65,767	21,320	76
750-0000-471.01-06	DEBT PROCEEDS	0	4,139,100	0	0	-	0%
		<u>292,544</u>	<u>4,415,215</u>	<u>87,087</u>	<u>65,767</u>	<u>21,320</u>	76%

SPEC ASSESS 91-1 AGENCY

754-0000-451.01-01	INTEREST	0	0	200	0	200	0%
754-0000-491.02-01	ASSESSMENTS RECEIVED	60,382	52,243	69,754	27,692	42,062	40%
754-0000-495.00-00	PREPAYMENT REV	10,326	0	0	0	-	0%
		<u>70,708</u>	<u>52,243</u>	<u>69,954</u>	<u>27,692</u>	<u>42,262</u>	40%

SPEC ASSESS 91-1 SUPP AGENCY

755-0000-491.02-01	ASSESSMENTS RECEIVED	6,568	2,811	4,107	1,450	2,657	35%
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SPEC ASSESS 92-1 AGENCY

756-0000-451.01-01	INTEREST	0	0	10	0	10	0%
756-0000-491.02-01	ASSESSMENTS RECEIVED	73,883	47,506	42,083	75	42,008	0%
		<u>73,883</u>	<u>47,506</u>	<u>42,093</u>	<u>75</u>	<u>42,018</u>	0%

SPEC ASSESS 92-2 AGENCY

757-0000-451.01-01	INTEREST	0	0	10	0	10	0%
757-0000-491.02-01	ASSESSMENTS RECEIVED	51,728	41,982	39,579	21,660	17,919	55%
		<u>51,728</u>	<u>41,982</u>	<u>39,589</u>	<u>21,660</u>	<u>17,929</u>	55%

LANDSCAPE & LIGHT DIST 93-01

759-0000-491.02-01	ASSESSMENTS RECEIVED	81,913	83,319	84,930	44,828	40,102	53%
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14,803,394	22,851,430	14,733,664	6,555,343	8,178,321
14,803,394	22,851,430	14,733,664	6,555,343	8,178,321
0	0	0	0	0

Revenue	14,733,664	6,555,343
Expenses	15,819,742	8,019,975
	<u>-1,086,078</u>	<u>-1,464,632</u>

EXPENSES 15-16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	FY 15/16 ACTUALS	FY 15/16 Rem Budget	% Spent
<u>MAYOR &amp; COUNCIL</u>							
001-1000-519.51-01	SALARIES	10,170	11,245	11,400	5,685	5,715	50%
001-1000-519.51-21	FICA	734	853	872	486	386	56%
001-1000-519.52-14	PRINTING & ADVERTISING	178	119	250	249	1	100%
001-1000-519.52-70	PROFESSIONAL SERVICES	743	50	250	0	250	0%
001-1000-519.52-91	CONF/MEETINGS/TRAVEL	647	1,572	2,200	692	1,508	31%
001-1000-519.52-92	MEMBERSHIPS/DUES	6,757	5,838	6,000	5,617	383	94%
	TOTAL	19,229	19,677	20,972	12,729	8,243	61%
<u>CITY ATTORNEY</u>							
001-1200-519.52-70	PROFESSIONAL SERVICES	173,835	94,203	95,000	66,609	28,391	70%
<u>NON-DEPARTMENTAL</u>							
001-1400-519.52-01	OFFICE SUPPLIES/POSTAGE	1,720	0	0	0	0	0%
001-1400-519.52-02	CITY WEBSITE	857	2,871	3,200	1,855	1,345	58%
001-1400-519.52-03	CRM PROGRAM	1,000	1,000	0	0	0	0%
001-1400-519.52-15	INSURANCE	106,688	116,873	120,000	94,810	25,190	79%
001-1400-519.52-16	COMMUNICATIONS	5,583	6,958	5,800	3,408	2,392	59%
001-1400-519.52-18	UTILITIES	10,491	9,769	10,000	6,566	3,434	66%
001-1400-519.52-31	COUNCIL CHAMBER LEASE	25,200	28,599	29,000	13,757	15,243	47%
001-1400-519.52-32	OTHER LEASES	9,367	10,541	13,000	7,777	5,223	60%
001-1400-519.52-33	PROPERTY TAXES	2,904	3,061	3,061	570	2,491	19%
001-1400-519.52-34	EMPLOYEE BONDS	1,214	1,214	1,214	1,214	0	100%
001-1400-519.52-70	PROFESSIONAL SERVICES	1,800	9,995	6,500	1,070	5,430	16%
001-1400-519.53-40	MISCELLANEOUS	12,958	34,251	10,000	4,633	5,367	46%
001-1400-519.54-01	TREE LIGHTS & CHRISTMAS	1,248	2,012	1,750	978	772	56%
001-1400-519.54-70	RDA PROF SERV	26,258	20,449	26,000	15,261	10,739	59%
001-1400-519.54-80	RDA CHAMBER SERVICES	28,800	26,400	30,000	15,100	14,900	50%
001-1400-519.54-92	RDA MEM/DUES	5,004	3,915	5,000	2,286	2,714	46%
001-1400-519.55-16	TRANSFER OUT AMB-(FIRE)	580,000	585,000	765,000	275,000	490,000	36%
001-1400-519.57-01	CAPITAL OUTLAY	34,310	26,183	45,000	2,328	42,672	5%
	TOTAL	855,402	889,091	1,074,525	446,613	627,912	42%
<u>CITY MANAGER</u>							
001-1600-519.51-01	SALARIES	110,429	114,285	116,004	59,345	56,659	51%
001-1600-519.51-04	PARTTIME	0	0	0	1,650	-1,650	0%
001-1600-519.51-21	FICA	8,079	8,451	8,755	4,758	3,997	54%
001-1600-519.51-23	PERS	10,576	6,177	7,138	2,832	4,306	40%
001-1600-519.51-25	MEDICAL	4,610	9,122	10,851	4,717	6,134	43%
001-1600-519.51-27	WORKERS COMP	7,593	8,019	8,498	8,498	0	100%
001-1600-519.51-31	ERMA/EAP	1,429	1,128	818	818	0	100%
001-1600-519.51-40	AUTO ALLOWANCE	7,423	6,000	6,000	3,000	3,000	50%
001-1600-519.52-16	COMMUNICATIONS	728	486	850	321	529	38%
001-1600-519.52-70	PROFESSIONAL SERVICES	17,875	5,693	9,000	4,546	4,454	51%
001-1600-519.52-91	CONF/MEETINGS/TRAVEL	12,554	2,081	2,500	2,106	394	84%
001-1600-519.52-92	MEMBERSHIPS/DUES	844	1,588	1,500	1,028	472	69%
	TOTAL	182,140	163,030	171,914	93,619	78,295	54%
<u>CITY CLERK</u>							
001-1800-519.51-01	SALARIES	72,348	83,134	84,024	40,844	43,180	49%
001-1800-519.51-21	FICA	4,551	5,688	6,308	2,962	3,346	47%
001-1800-519.51-23	PERS	7,651	11,538	13,495	10,020	3,475	74%

001-1800-519.51-25	MEDICAL	13,779	9,071	9,056	5,434	3,622	60%
001-1800-519.51-27	WORKERS COMP	4,236	4,948	6,155	6,155	0	100%
001-1800-519.51-31	ERMA/EAP	797	696	593	593	0	100%
001-1800-519.52-01	OFFICE SUPPLIES/POSTAGE	1,972	3,311	3,000	1,104	1,896	37%
001-1800-519.52-14	PRINTING & ADVERTISING	1,564	1,936	2,500	1,886	614	75%
001-1800-519.52-91	CONF/MEETINGS/TRAVEL	336	705	1,000	878	122	88%
001-1800-519.53-60	ELECTION EXPENSE	0	3,633	0	0	0	0%
		107,234	124,660	126,131	69,876	56,255	55%

<u>FINANCE</u>							
001-2000-519.51-01	SALARIES	156,820	90,328	97,367	48,623	48,744	50%
001-2000-519.51-21	FICA	9,658	6,361	7,763	3,608	4,155	46%
001-2000-519.51-23	PERS	6,821	13,033	15,638	11,267	4,371	72%
001-2000-519.51-25	MEDICAL	5,171	59	137	76	61	55%
001-2000-519.51-27	WORKERS COMP	5,842	5,998	7,133	7,133	0	100%
001-2000-519.51-31	ERMA/EAP	1,100	844	687	687	0	100%
001-2000-519.52-01	OFFICE SUPPLIES/POSTAGE	932	1,364	800	38	762	5%
001-2000-519.52-25	OFFICE EQUIP MAINT	25,094	22,905	10,000	16,510	-6,510	165%
001-2000-519.52-70	PROFESSIONAL SERVICES	17,679	13,513	10,000	8,974	1,026	90%
001-2000-519.52-91	CONF/MEETINGS/TRAVEL	423	1,171	1,500	489	1,011	33%
001-2000-519.52-92	MEMBERSHIPS/DUES	110	1,072	1,000	100	900	10%
001-2000-519.52-94	AUDIT	4,200	4,200	7,700	7,700	0	100%
		233,850	160,848	159,725	105,205	54,520	66%

<u>HUMAN RESOURCES</u>							
001-2200-519.51-01	SALARIES	57,517	49,643	40,560	19,620	20,940	48%
001-2200-519.51-21	FICA	4,002	3,661	2,984	1,348	1,636	45%
001-2200-519.51-23	PERS	7,027	7,284	5,701	4,143	1,558	73%
001-2200-519.51-25	MEDICAL	779	608	10,851	1212.66	9,638	11%
001-2200-519.51-27	WORKERS COMP	3,384	3,954	2,971	2,971	0	100%
001-2200-519.51-31	ERMA/EAP	637	539	286	286	0	100%
001-2200-519.51-45	SAFETY COMMITTEE	63	0	0	0	0	0%
001-2200-519.52-01	OFFICE SUPPLIES/POSTAGE	49	96	100	330	-230	330%
001-2200-519.52-91	CONF/MEETINGS/TRAVEL	62	1,431	2,000	645	1,355	32%
001-2200-519.52-92	MEMBERSHIPS/DUES	3,127	1,749	1,750	351	1,399	20%
		76,647	68,965	67,203	30,907	36,296	46%

<u>PLANNING</u>							
001-2600-519.51-01	SALARIES	7,961	28,364	93,030	47,135	45,895	51%
001-2600-519.51-02	OVERTIME	0	315	0	356	-356	0%
001-2600-519.51-21	FICA	859	2,098	6,938	3,475	3,463	50%
001-2600-519.51-23	PERS	1,535	3,340	14,942	10,862	4,080	73%
001-2600-519.51-25	MEDICAL	2,816	6,987	27,387	11,580	15,807	42%
001-2600-519.51-27	WORKERS COMP	801	2,246	6,815	6,815	0	100%
001-2600-519.51-31	ERMA/EAP	151	316	656	656	0	100%
001-2600-519.52-01	OFFICE SUPPLIES/POSTAGE	528	1,464	3,000	3,165	-165	106%
001-2600-519.52-06	LAFCO FEES	6,666	2,150	2,150	1,978	172	92%
001-2600-519.52-24	FUELS	0	0	2,000	172	1,828	9%
001-2600-519.52-32	OTHER LEASES	1,198	877	0	0	0	0%
001-2600-519.52-70	PROFESSIONAL SERVICES	114,904	170,926	112,000	45,262	66,738	40%
001-2600-519.52-91	CONF/MEETINGS/TRAVEL	13	0	2,500	319	2,181	13%
001-2600-519.52-92	MEMBERSHIPS/DUES	36	0	800	380	420	48%
001-2600-519.57-01	CAPITAL OUTLAY	0	0	5,000	0	5,000	0%
		137,468	219,083	277,218	132,155	145,063	48%

<u>COMMUNITY SERVICES</u>							
001-2800-529.51-01	SALARIES	35,377	35,004	35,910	18,293	17,617	51%

001-2800-529.51-05	AFTER SCHOOL PARTTIME	34,888	51,144	41,000	23,265	17,735	57%
001-2800-529.51-06	SUMMER PROGRAM PARTTIME	7,215	0	6,000	0	6,000	0%
001-2800-529.51-21	FICA	5,575	6,359	6,419	3,324	3,095	52%
001-2800-529.51-23	PERS	4,303	4,848	5,768	4,168	1,600	72%
001-2800-529.51-25	MEDICAL	110	-109	108	515	-407	477%
001-2800-529.51-27	WORKERS COMP	4,040	5,071	3,516	3,516	0	100%
001-2800-529.51-31	ERMA/EAP	760	730	339	339	0	100%
001-2800-529.52-01	OFFICE SUPPLIES/POSTAGE	368	13	0	0	0	0%
001-2800-529.52-11	AFTER SCHL PROG SUPPLIES	10,450	17,285	10,000	5,367	4,633	54%
001-2800-529.52-14	PRINTING & ADVERTISING	253	230	1,000	0	1,000	0%
001-2800-529.52-16	COMMUNICATIONS	220	407	0	242	-242	0%
001-2800-529.52-91	CONF/MEETINGS/TRAVEL	513	816	1,500	1,448	52	97%
001-2800-529.52-92	MEMBERSHIPS/DUES	0	500	500	464	36	93%
001-2800-529.53-70	WEED ABATEMENT & REIMB	0	1,330	1,500	0	1,500	0%
001-2800-529.53-71	ANIMAL CONTROL COSTS	1,746	1,113	2,000	1,613	387	81%
001-2800-529.54-06	BAND CONCERTS	0	7,000	7,000	7,000	0	100%
001-2800-529.55-17	TRANSFER TO SENIOR CENTER	34,000	37,000	30,000	15,000	15,000	50%
001-2800-529.55-18	TRANSFER OUT TO POOL	77,000	77,000	100,000	37,500	62,500	38%
001-2800-529.57-01	CAPITAL OUTLAY	0	0	45,000	3,298	41,702	7%
		216,818	245,741	297,560	125,352	172,208	42%

**POLICE**

001-3400-539.51-01	SALARIES/FT	1,128,071	1,210,656	1,192,357	600,210	592,147	50%
001-3400-539.51-02	OVERTIME/FT	159,213	135,582	70,000	66,168	3,832	95%
001-3400-539.51-03	CONTRACT/SALARY/OT	25,085	24,170	48,500	22,045	26,455	45%
001-3400-539.51-04	PART-TIME	78,213	18,891	20,000	13,307	6,693	67%
001-3400-539.51-05	PCF'S/PER DIEM	630	0	0	0	0	0%
001-3400-539.51-21	FICA	95,200	95,020	94,127	52,185	41,942	55%
001-3400-539.51-23	PERS	267,080	252,077	298,232	247,652	50,580	83%
001-3400-539.51-25	MEDICAL	159,201	166,399	178,136	83,924	94,212	47%
001-3400-539.51-27	WORKERS COMP	83,579	78,567	92,367	92,367	0	100%
001-3400-539.51-28	RESERVE EXPENSE	3,526	841	8,000	-90	8,090	-1%
001-3400-539.51-29	UNIFORM ALLOWANCE	15,719	18,500	16,000	12,444	3,556	78%
001-3400-539.51-30	RESERVE UNIFORM ALLOW	344	0	0	0	0	0%
001-3400-539.51-31	PER MED/PHY EXAM/ERMA/EAP	16,711	11,519	8,892	8,892	0	100%
001-3400-539.51-32	UNEMPLOYMENT	443	0	0	0	0	0%
001-3400-539.52-01	OFFICE SUPPLIES/POSTAGE	10,666	8,533	8,500	2,088	6,412	25%
001-3400-539.52-08	WEAPONS/FLARES/ETC.	6,773	3,839	6,500	6,501	-1	100%
001-3400-539.52-09	SCREENING PERSONNEL	13,374	9,808	8,000	5,139	2,861	64%
001-3400-539.52-10	DEPT TOOLS & SUPPLIES	6,483	10,677	9,500	2,271	7,229	24%
001-3400-539.52-16	COMMUNICATIONS	26,586	23,550	23,000	12,168	10,832	53%
001-3400-539.52-18	UTILITIES	26,032	23,393	23,500	16,867	6,633	72%
001-3400-539.52-22	VEHICLE MAINTENANCE	2,073	0	0	-0	0	0%
001-3400-539.52-24	FUELS	45,806	35,892	42,000	15,483	26,517	37%
001-3400-539.52-25	OFFICE EQUIP MAINT	14,087	14,974	15,000	7,882	7,118	53%
001-3400-539.52-26	EQUIPMENT MAINTENANCE	812	2,765	2,800	2,799	1	100%
001-3400-539.52-27	RADIO & COMM MAINT	11,285	9,895	12,000	1,906	10,094	16%
001-3400-539.52-28	PHOTO EQUIP MAINT	1,134	0	0	0	0	0%
001-3400-539.52-70	PROFESSIONAL SERVICES	26,659	37,210	19,000	9,883	9,117	52%
001-3400-539.52-81	K-9 UNIT COSTS	1,065	379	500	0	500	0%
001-3400-539.52-82	PISTOL RANGE	0	623	1,500	0	1,500	0%
001-3400-539.52-91	CONF/MEETINGS/TRAVEL	2,241	1,629	2,500	2,105	395	84%
001-3400-539.52-92	MEMBERSHIPS/DUES	704	1,603	1,500	1,087	413	72%
001-3400-539.52-96	TRAINING & EDUCATION	3,296	2,490	7,500	7,256	244	97%
001-3400-539.52-97	POST TRAINING	15,230	14,574	15,000	8,251	6,749	55%
001-3400-539.52-98	JAIL BOOKING FEES	192	120	600	168	432	28%

001-3400-539.53-25	CRIME PREVENTION	1,746	1,408	2,500	95	2,405	4%
001-3400-539.56-07	CAPITAL LEASE INTEREST	0	0	1,962	686	1,276	35%
001-3400-539.56-08	CAPITAL LEASE PRINCIPAL	0	0	11,147	3,684	7,463	33%
001-3400-539.56-09	CAPITAL LEASE EXPENSE	0	0	80,000	80,000	0	100%
001-3400-539.57-01	CAPITAL OUTLAY	10,770	49,880	162,891	145,703	17,188	89%
		<u>2,260,029</u>	<u>2,265,464</u>	<u>2,484,011</u>	<u>1,531,126</u>	<u>952,885</u>	<u>62%</u>

PUBLIC WORKS

001-3800-549.51-01	SALARIES	32,439	32,209	35,905	17,763	18,142	49%
001-3800-549.51-21	FICA	2,258	2,369	2,706	1,329	1,377	49%
001-3800-549.51-23	PERS	4,016	5,355	5,616	4,154	1,462	74%
001-3800-549.51-25	MEDICAL	267	181	180	105	75	58%
001-3800-549.51-27	WORKERS COMP	1,650	2,044	2,630	2,630	0	100%
001-3800-549.51-31	ERMA/EAP	311	288	253	253	0	100%
001-3800-549.52-01	OFFICE SUPPLIES/POSTAGE	934	479	0	0	0	0%
001-3800-549.52-16	COMMUNICATIONS	4,199	4,635	3,800	2,108	1,692	55%
001-3800-549.52-18	UTILITIES	517	677	700	268	432	38%
001-3800-549.52-25	OFFICE EQUIP MAINT	443	738	500	300	200	60%
001-3800-549.52-91	CONF/MEETINGS/TRAVEL	246	246	0	0	0	0%
001-3800-549.57-01	CAPITAL OUTLAY	47,056	27,794	7,500	6,184	1,316	82%
		<u>94,336</u>	<u>77,015</u>	<u>59,790</u>	<u>35,094</u>	<u>24,696</u>	<u>59%</u>

LANDSCAPE MAINTENANCE

001-4200-549.51-01	SALARIES	83,029	81,921	86,516	41,719	44,797	48%
001-4200-549.51-02	OVERTIME	0	2,722	0	45	-45	0%
001-4200-549.51-21	FICA	8,958	5,726	6,416	2,940	3,476	46%
001-4200-549.51-23	PERS	10,859	11,963	13,895	10,295	3,600	74%
001-4200-549.51-25	MEDICAL	17,280	16,855	15,535	6,589	8,946	42%
001-4200-549.51-27	WORKERS COMP	4,968	5,780	6,338	6,338	0	100%
001-4200-549.51-31	ERMA/EAP	935	813	610	610	0	100%
001-4200-549.52-10	DEPT TOOLS & SUPPLIES	20,635	14,862	16,500	9,669	6,831	59%
001-4200-549.52-18	UTILITIES	20,248	19,029	22,500	7,597	14,903	34%
001-4200-549.52-24	FUELS	3,101	3,499	3,800	1,902	1,898	50%
001-4200-549.52-70	PROFESSIONAL SERVICES	218	0	0	0	0	0%
001-4200-549.57-01	CAPITAL OUTLAY	11,508	0	2,000	1,000	1,000	50%
		<u>181,739</u>	<u>163,170</u>	<u>174,110</u>	<u>88,704</u>	<u>85,406</u>	<u>51%</u>

FACILITY MAINTENANCE

001-4600-549.52-00	OPERATING EXPENSES	0	240	0	0	0	
001-4600-549.52-10	DEPT TOOLS & SUPPLIES	13,401	10,457	10,000	4,893	5,107	49%
001-4600-549.52-20	JANITORIAL	35,535	38,587	36,000	19,022	16,978	53%
001-4600-549.52-21	REPAIRS & MAINTENANCE	6,728	8,286	7,000	2,520	4,480	36%
001-4600-549.57-01	CAPITAL OUTLAY	7,743	3,185	0	0	0	0%
		<u>63,407</u>	<u>60,755</u>	<u>53,000</u>	<u>26,435</u>	<u>26,565</u>	<u>50%</u>

VEHICLE MAINTENANCE

001-4800-549.51-01	SALARIES	42,335	43,499	48,892	24,377	24,515	50%
001-4800-549.51-02	OVERTIME	4,006	3,289	3,000	2,119	881	71%
001-4800-549.51-21	FICA	3,123	3,412	3,544	1,926	1,618	54%
001-4800-549.51-23	PERS	5,028	6,450	7,773	5,676	2,097	73%
001-4800-549.51-25	MEDICAL	13,252	14,314	15,623	6,552	9,071	42%
001-4800-549.51-27	WORKERS COMP	2,457	2,939	3,582	3,582	0	100%
001-4800-549.51-31	ERMA/EAP	462	414	345	345	0	100%
001-4800-549.52-10	DEPT TOOLS & SUPPLIES	12,809	14,561	12,000	7,902	4,098	66%
001-4800-549.52-22	VEHICLE MAINTENANCE	38,860	34,035	33,500	32,984	516	98%
001-4800-549.57-01	CAPITAL OUTLAY	0	227	0	0	0	0%
		<u>122,332</u>	<u>123,140</u>	<u>128,259</u>	<u>85,463</u>	<u>42,796</u>	<u>67%</u>

POOL

021-9100-529.51-04	PARTTIME	298	0	0	0	0	0%
021-9100-529.51-08	LIFEGUARDS	38,539	51,179	43,500	25,522	17,978	59%
021-9100-529.51-11	AQUA AEROBICS	4,108	385	0	0	0	0%
021-9100-529.51-21	FICA	2,874	3,859	2,601	2,392	209	92%
021-9100-529.51-27	WORKERS COMP	2,770	2,392	2,674	2,674	0	100%
021-9100-529.51-31	ERMA/EAP	0	336	257	0	257	0%
021-9100-529.52-01	OFFICE SUPPLIES/POSTAGE	945	1,167	800	36	764	5%
021-9100-529.52-10	DEPT TOOLS & SUPPLIES	23,566	40,246	20,500	11,648	8,852	57%
021-9100-529.52-13	CONCESSION STAND SUPPLIES	4,004	11,145	6,500	2,570	3,930	40%
021-9100-529.52-16	COMMUNICATIONS	865	1,088	850	875	-25	103%
021-9100-529.52-18	UTILITIES	64,623	32,068	41,000	27,775	13,225	68%
021-9100-529.52-26	EQUIPMENT MAINTENANCE	7,449	6,988	5,000	937	4,063	19%
021-9100-529.52-70	PROFESSIONAL SERVICES	27,244	35,730	26,500	15,471	11,029	58%
021-9100-529.52-91	CONF/MEETINGS/TRAVEL	126	400	500	35	465	7%
021-9100-529.57-01	CAPITAL OUTLAY	0	0	25,000	0	25,000	0%
		177,411	186,983	175,682	89,935	85,747	51%

SENIOR CENTER-NUTRITION

022-7100-529.51-04	PARTTIME	19,918	21,694	24,000	10,600	13,400	44%
022-7100-529.51-21	FICA	1,345	1,709	1,836	851	985	46%
022-7100-529.51-27	WORKERS COMP	1,144	1,336	1,758	1,758	0	100%
022-7100-529.51-31	ERMA/EAP	0	188	169	0	169	0%
022-7100-529.52-10	DEPT TOOLS & SUPPLIES	2,242	1,384	1,100	1,609	-509	146%
		24,649	26,311	28,863	14,818	14,045	51%

SENIOR CENTER-OUTREACH

022-7200-529.51-01	SALARIES	11,349	11,696	11,970	6,097	5,873	51%
022-7200-529.51-21	FICA	986	833	916	457	459	50%
022-7200-529.51-23	PERS	1,434	1,616	1,923	1,389	534	72%
022-7200-529.51-25	MEDICAL	37	9	36	66	-30	183%
022-7200-529.51-27	WORKERS COMP	682	811	877	877	0	100%
022-7200-529.51-31	ERMA/EAP	0	114	84	0	84	0%
022-7200-529.52-10	DEPT TOOLS & SUPPLIES	7,405	5,545	4,000	2,790	1,210	70%
022-7200-529.52-16	COMMUNICATIONS	1,632	1,971	1,500	1,224	276	82%
022-7200-529.52-18	UTILITIES	8,035	6,460	5,500	3,508	1,992	64%
022-7200-529.52-70	PROFESSIONAL SERVICES	455	505	500	488	12	98%
022-7200-529.52-91	CONF/MEETINGS/TRAVEL	10	10	0	0	0	0%
		32,025	29,570	27,306	16,896	10,410	62%

CDBG

030-9100-549.57-30	19TH, 20TH & 21ST	150,637	13,146	0	0	0	0%
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COPS

034-9100-549.55-05	TRANSFER TO OTHER FUNDS	90,000	106,230	100,000	0	100,000	0%
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CMAQ TULARE ST SIDEWALKS

036-9100-549.55.05	TRANSFER TO OTHER FUNDS	639	0	0	0	0	0%
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CML GRANTS

037-9100-549.57-21	MADSEN AVE BIKE-PED KAMM	5,230	108,076	0	0	0	0%
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SIERRA SIGNAL SYNCHRO

038-9100-549.57-29	SIERRA ST SIGNALS SYNCHRO	16,170	8,641	283,759	1,782	281,977	1%
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SIERRA ST TRANSIT STOP

039-9100-549.57-31	SIERRA ST TRANSIT STOP	120	0	54,925	1,360	53,565	2%
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14TH AVE BIKELINES

040-9100-549.57-32	14TH AVE BIKELINES	14,853	279,740	-	-	-	0%
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SIERRA ST SIDE LINC TO EL

041-9100-549.57-33	SIERRA ST SIDE LINC TO EL	680	-	-	-	-	0%
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LINCOLN ST RECONSTRUCT

042-9100-549-57-34	LINCOLN ST RECON	7,853	132,197	-	-	-	0%
<u>SIERRA ST RECON RAF TO 99</u>							
043-9100-549.57-35	SIERRA ST RECON RJD	251	1,257	236,407	-	236,407	0%
<u>10TH AND UNION LIGHTED CR</u>							
044-9100-549.57-36	10TH & UNION LIGHTED CROS	360	288	67,599	1,600	65,999	2%
<u>SIERRA ST LIGHTED CROSSWALK</u>							
045-9100-549.57-42	SIERRA ST LIGHTED CROSSWA	180	150	67,599	1,520	66,079	2%
<u>EARL ST RECONSTRUCT</u>							
046-9100-549.57-38	EARL ST RECONSTRUCT	4,451	9,340	-	96,343	-96,343	0%
<u>SIERRA ST SIDEWALK 16-18</u>							
048-9100-549.57-40	SIERRA ST SIDEWALK 16-18	78,307	138	167,325	-	167,325	0%
<u>6TH ST RECONSTRUCT</u>							
049-9100-549.57-41	6TH ST RECONSTRUCT	200	3,964	198,815	-	198,815	0%
<u>HISTORIC DEPOT PROJECT</u>							
050-9100-549.57-45	HISTORIC TRAIN DEPOT	123,270	692,542	0	154,224	-154,224	0%
<u>18th AVE SIDEWALK</u>							
052-9100-549.57-47	18th AVE SIDEWALK	0	487	0	0	0	0%
<u>10TH AVE RECONSTRUCTION</u>							
053-9100-549.57-46	SIERRA TO STROUD	220	36,399	360,000	8,716	351,284	2%
<u>18/KERN LIGHTED CROSSWALK</u>							
054-9100-549.57-49	18/KERN LIGHTED CROSSWALK	0	618	61,496	0	61,496	0%
<u>Gas Tax</u>							
102-9100-549.51-01	SALARIES	38,741	103,356	126,052	63,480	62,572	50%
102-9100-549.51-02	OVERTIME	2,338	3,834	0	6,567	-6,567	0%
102-9100-549.51-21	FICA	3,186	7,437	9,368	5,234	4,134	56%
102-9100-549.51-23	PERS	5,671	14,135	10,088	14,156	-4,068	140%
102-9100-549.51-25	MEDICAL	11,541	35,139	41,447	19,836	21,611	48%
102-9100-549.51-27	WORKERS COMP	6,609	7,886	9,234	9,234	0	100%
102-9100-549.51-31	ERMA/EAP	1,286	1,109	889	889	0	100%
102-9100-549.52-10	DEPT TOOLS & SUPPLIES	1,088	2,118	0	0	0	0%
102-9100-549.52-19	STREET LIGHTS & SIGNALS	20,928	11,500	15,000	8,602	6,398	57%
102-9100-549.52-24	FUELS	8,184	6,255	7,800	3,367	4,433	43%
102-9100-549.52-70	PROFESSIONAL SERVICES	0	0	20,000	16,148	3,852	81%
102-9100-549.55-01	TRANSFER OUT-OVERHEAD	15,500	15,500	15,500	7,750	7,750	50%
		115,072	208,269	255,378	155,263	100,115	61%
<u>GAS TAX</u>							
102-9200-549-51-01		60,456	0	0	0	0	0%
102-9200-549-51-02		4,669	0	0	0	0	0%
102-9200-549-51-21		4,016	0	0	0	0	0%
102-9200-549-51-323		6,909	0	0	0	0	0%
102-9200-549-51-25		15,460	0	0	0	0	0%
102-9200-549-52-10		599	0	0	0	0	0%
		92,109	0	0	0	0	0%
<u>LTF 8</u>							
104-9100-549.52-10	DEPT TOOLS & SUPPLIES	0	68	3,000	0	3,000	0%
104-9100-549.52-18	UTILITIES	3,860	4,198	3,800	1,919	1,881	51%
104-9100-549.52-19	STREET LIGHTS & SIGNALS	0	0	28,000	0	28,000	0%
104-9100-549.52-70	PROFESSIONAL SERVICES	617	10,039	18,000	194	17,806	1%
104-9100-549.52-75	STREET STRIPING PROGRAM	0	0	20,000	16,550	3,450	83%
104-9100-549.55-01	TRANSFER OUT-OVERHEAD	15,500	15,500	20,500	10,250	10,250	50%
104-9100-549.55-05	TRANSFER TO OTHER FUNDS	29,983	0	0	0	0	0%
104-9100-549.57-01	CAPITAL OUTLAY	494,465	37,312	305,000	0	305,000	0%
		544,425	67,117	398,300	28,913	369,387	7%

MEASURE C

105-9100-549.52-29	REPAIRS & MAINTENANCE	9,176	0	0	0	0	0%
<u>MEASURE C ST MAINT</u>							
105-9200-549.52-29	REPAIRS & MAINTENANCE	9,263	153,803	125,000	0	125,000	0%
105-9200-549.52-70	PROFESSIONAL SERVICES	-9,160	0	0	0	0	0%
105-9200-549.55-05	TRANSFER TO OTHER FUNDS	106,211	0	150,000	0	150,000	0%
		106,314	153,803	275,000	0	275,000	0%
<u>MEASURE C ST MAINT ADA</u>							
105-9300-549.52-30	SIDEWALK REPAIR	30,668	10,000	5,000	0	5,000	0%
<u>MEASURE C FLEXIBLE</u>							
105-9400-549.52-10	DEPT TOOLS & SUPPLIES	23,458	9,517	15,000	6,003	8,997	40%
105-9400-549.52-19	STREET LIGHTS & SIGNALS	105,204	94,472	85,000	45,436	39,564	53%
105-9400-549.52-22	VEHICLE MAINTENANCE	3,254	4,195	4,000	3,520	480	88%
105-9400-549.52-29	REPAIRS & MAINTENANCE	536	1,863	5,000	0	5,000	0%
105-9400-549.52-30	SIDEWALK REPAIR	16,108	19,800	20,000	1200	18,800	6%
105-9400-549.52-70	PROFESSIONAL SERVICES	618	7,079	25,000	8,097	16,903	32%
105-9400-549.52-94	AUDIT	1,500	305	1,500	0	1,500	0%
105-9400-549.55-01	TRANSFER OUT-OVERHEAD	15,500	15,500	20,500	10,250	10,250	50%
		166,178	152,731	176,000	74,506	101,494	42%
<u>ABANDONED VEHICLE</u>							
107-9100-549.53-10	VEHICLE ABATEMENT COSTS	22	1,000	0	0	0	0%
<u>CAPITAL FACILITES</u>							
210-0100-549.52-70	PROFESSIONAL SERVICES	0	0	30,000	19,394	10,606	65%
210-0200-549.55-05	TRANSFER TO OTHER FUNDS	214,705	211,665	18,000	18,000	0	100%
210-0300-549.56-06	CAPITAL LEASE LOAN PYMTS	0	0	250	0	250	0%
210-0400-549.52-70	PROFESSIONAL SERVICES	0	0	10,000	0	10,000	0%
210-0500-549.52-70	PROFESSIONAL SERVICES	0	0	1,836	0	1,836	0%
210-0600-549.52-70	PROFESSIONAL SERVICES	0	0	10,000	0	10,000	0%
210-0700-549.52-70	PROFESSIONAL SERVICES	0	0	4,500	0	4,500	0%
210-0800-549.52-70	PROFESSIONAL SERVICES	0	0	40,000	19,591	20,409	49%
<u>SEWER CONNECTION</u>							
211-9100-549.52-70	PROFESSIONAL SERVICES	206	0	15,000	0	15,000	0%
211-9100-549.57-01	CAPITAL OUTLAY	57,287	0	0	0	0	0%
		57,493	0	15,000	0	15,000	0%
<u>STORM DRAIN</u>							
212-9100-549.52-70	PROFESSIONAL SERVICES	137	3,000	137	0	137	0%
<u>PARK &amp; REC NEIGHBORHOOD</u>							
214-8100-549.52-70	PROFESSIONAL SERVICES	0	0	7,241	0	7,241	0%
<u>PARK &amp; REC REGIONAL</u>							
214-8200-549.57-01	CAPITAL OUTLAY	3,443	-	-	-	-	0%
<u>BUILDING PERMIT</u>							
317-9100-519-51-01	SALARIES	12,868	52,326	-	-	-	0%
317-9100-519-51-02	OVERTIME	371	315	-	-	-	0%
317-9100-519-51-21	FICA	859	3,746	-	-	-	0%

317-9100-519-51-23	PERS	1,535	8,532	-	-	-	0%
317-9100-519-51-25	MEDICAL	(325)	17,483	-	-	-	0%
317-9100-519-51-27	WORKERS COMP	813	3,991	-	-	-	0%
317-9100-519-51-31	ERMA/EAP	153	561	-	-	-	0%
317-9100-519-52-01	OFFICE SUPPLIES/POSTAGE	2,908	891	-	-	-	0%
317-9100-519-52-22	VEHICLE MAINTENANCE	-	391	-	-	-	0%
317-9100-519-52-24	FUELS	355	407	-	-	-	0%
317-9100-519-52-70	PROFESSIONAL SERVICES	35,393	16,430	-	-	-	0%
317-9100-519-52-76	PLAN CHECK OUTSOURCE	6,683	-	-	-	-	0%
317-9100-519-52-91	CONF/MEETINGS/TRAVEL	-	52	-	-	-	0%
317-9100-519-52-92	MEMBERSHIPS/DUES	-	287	-	-	-	0%
317-9100-519-53-01	DEPRECIATION	4,513	4,525	-	-	-	0%
317-9100-519-53-50	STRONG MOTION TAX	754	3,514	-	-	-	0%
		<u>66,880</u>	<u>113,451</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>

WATER

318-5100-549.51-01	SALARIES	279,216	305,954	332,652	184,052	148,600	55%
318-5100-549.51-02	OVERTIME	36,958	21,878	20,000	9,139	10,861	46%
318-5100-549.51-04	PARTTIME	18,409	22,047	15,000	2,970	12,030	20%
318-5100-549.51-21	FICA	23,031	24,061	24,790	14,402	10,388	58%
318-5100-549.51-23	PERS	37,350	44,086	51,860	36,908	14,952	71%
318-5100-549.51-24	PENSION EXPENSE-GASB 68	0	1,890	0	0	0	0%
318-5100-549.51-25	MEDICAL	35,858	49,053	54,032	23,578	30,454	44%
318-5100-549.51-27	WORKERS COMP	15,656	19,627	24,369	23,021	1,348	94%
318-5100-549.51-31	ERMA/EAP	2,947	2,761	2,346	2,346	0	100%
318-5100-549.52-01	OFFICE SUPPLIES/POSTAGE	45,753	47,140	33,000	19,625	13,375	59%
318-5100-549.52-10	DEPT TOOLS & SUPPLIES	22,868	18,889	20,000	9,022	10,978	45%
318-5100-549.52-16	COMMUNICATIONS	470	665	600	228	372	38%
318-5100-549.52-18	UTILITIES	208,164	206,485	184,000	104,363	79,637	57%
318-5100-549.52-22	VEHICLE MAINTENANCE	1,863	988	2,000	852	1,148	43%
318-5100-549.52-23	WATER SYSTEM MAINT	48,570	49,319	35,000	69,930	-34,930	200%
318-5100-549.52-24	FUELS	13,020	11,086	12,000	4,178	7,822	35%
318-5100-549.52-25	OFFICE EQUIP MAINT	3,536	-706	0	0	0	0%
318-5100-549.52-50	A/R WRITE OFF	0	1	0	-1	1	0%
318-5100-549.52-70	PROFESSIONAL SERVICES	87,063	50,925	25,000	33,829	-8,829	135%
318-5100-549.52-80	GROUNDWATER RECHARGE FEE	222,043	98,417	240,000	0	240,000	0%
318-5100-549.52-90	LARGE WATER SYSTEM/CONS I	8,012	0	0	0	0	0%
318-5100-549.52-91	CONF/MEETINGS/TRAVEL	3,454	1,672	3,000	1,301	1,699	43%
318-5100-549.52-94	AUDIT	13,000	13,000	15,700	15,700	0	100%
318-5100-549.53-01	DEPRECIATION	257,404	264,516	270,000	0	270,000	0%
318-5100-549.55-01	TRANSFER OUT-OVERHEAD	296,000	300,000	300,000	150,000	150,000	50%
318-5100-549.55-05	TRANSFER TO OTHER FUNDS	0	0	166,000	165,483	517	100%
318-5100-549.56-01	WATER IMPROV BOND PYMTS	27,540	25,110	22,477	20,440	2,037	91%
318-5100-549.56-02	SAFE DRINK WATER BND PYMT	19,355	17,775	16,195	0	16,195	0%
318-5100-549.56-05	CIEDB WATER IMP LOAN	79,157	77,380	75,611	75,611	0	100%
318-5100-549.56-06	CAPITAL LEASE LOAN PYMTS	36,718	33,769	142,839	33,175	109,664	23%
318-5100-549.57-01	CAPITAL OUTLAY	43,282	8,519	235,000	56,149	178,851	24%
318-5100-549.57-02	WATER METERS	0	0	40,062	0	40,062	0%
		<u>1,886,697</u>	<u>1,716,307</u>	<u>2,363,533</u>	<u>1,056,301</u>	<u>1,307,232</u>	<u>45%</u>

SOLID WASTE

319-9100-549.51-01	SALARIES	100,191	99,437	120,214	60,263	59,951	50%
319-9100-549.51-02	OVERTIME	1,862	855	0	231	-231	0%
319-9100-549.51-04	PARTTIME	13,909	12,088	0	0	0	0%
319-9100-549.51-21	FICA	7,848	7,788	9,028	4,367	4,661	48%
319-9100-549.51-23	PERS	12,590	12,944	17,407	11,201	6,206	64%

319-9100-549.51-24	PENSION EXPENSE-GASB 68	0	555	0	0	0	0%
319-9100-549.51-25	MEDICAL	13,033	16,284	18,864	7,817	11,047	41%
319-9100-549.51-27	WORKERS COMP	5,558	6,571	8,807	0	8,807	0%
319-9100-549.51-31	ERMA/EAP	1,046	924	848	848	0	100%
319-9100-549.52-01	OFFICE SUPPLIES/POSTAGE	25,926	21,728	21,000	16,500	4,500	79%
319-9100-549.52-10	DEPT TOOLS & SUPPLIES	12	7,662	7,000	1,679	5,321	24%
319-9100-549.52-14	PRINTING & ADVERTISING	772	0	0	0	0	0%
319-9100-549.52-16	COMMUNICATIONS	470	285	500	342	158	68%
319-9100-549.52-18	UTILITIES	1,399	1,569	1,300	965	335	74%
319-9100-549.52-24	FUELS	569	0	0	0	0	0%
319-9100-549.52-25	OFFICE EQUIP MAINT	20,693	19,009	8,000	16,979	-8,979	212%
319-9100-549.52-71	PROF SERV-REFUSE	947,918	1,131,114	984,000	469,575	514,425	48%
319-9100-549.52-72	PROF SERV-ST SWEEPING	115,919	137,713	122,000	73,230	48,770	60%
319-9100-549.52-85	FRANCHISE FEES	107,104	0	48,000	0	48,000	0%
319-9100-549.52-91	CONF/MEETINGS/TRAVEL	20	0	0	0	0	0%
319-9100-549.52-94	AUDIT	8,300	11,300	13,700	8,545	5,155	62%
319-9100-549.53-01	DEPRECIATION	516	2,063	2,700	0	2,700	0%
319-9100-549.55-01	TRANSFER OUT-OVERHEAD	312,000	320,000	310,000	155,000	155,000	50%
319-9100-549.57-01	CAPITAL OUTLAY	0	926	25,000	7,375	17,625	30%
		<u>1,697,655</u>	<u>1,810,815</u>	<u>1,718,368</u>	<u>834,917</u>	<u>883,451</u>	<u>49%</u>

#### AMB/FIRE

320-6100-539.51-01	SALARIES/FT	442,067	439,146	471,578	241,674	229,904	51%
320-6100-539.51-02	OVERTIME/FT	68,518	88,361	55,000	74,691	-19,691	136%
320-6100-539.51-04	PART-TIME	49,967	33,074	0	0	0	0%
320-6100-539.51-05	PCF'S/PER DIEM	17,113	13,500	38,880	26,385	12,495	68%
320-6100-539.51-21	FICA	38,512	39,511	38,191	25,729	12,462	67%
320-6100-539.51-23	PERS	97,681	121,032	121,745	87,124	34,621	72%
320-6100-539.51-24	PENSION EXPENSE-GASB 68	0	-6,629	0	0	0	0%
320-6100-539.51-25	MEDICAL	65,233	63,638	76,075	28,393	47,682	37%
320-6100-539.51-27	WORKERS COMP	30,138	29,267	34,547	0	34,547	0%
320-6100-539.51-29	UNIFORM ALLOWANCE	6,007	2,684	5,800	6,840	-1,040	118%
320-6100-539.51-31	PER MED/PHY EXAM/ERMA/EAP	1,487	4,117	3,326	3,326	0	100%
320-6100-539.52-01	OFFICE SUPPLIES/POSTAGE	789	856	500	416	84	83%
320-6100-539.52-04	SPEC DEPT/LAUNDRY	5,815	5,399	7,500	2,788	4,712	37%
320-6100-539.52-10	DEPT TOOLS & SUPPLIES	23,290	51,737	24,000	13,425	10,575	56%
320-6100-539.52-15	INSURANCE	3,230	6,295	3,500	0	3,500	0%
320-6100-539.52-16	COMMUNICATIONS	4,442	4,651	5,000	2,102	2,898	42%
320-6100-539.52-22	VEHICLE MAINTENANCE	13,259	27,071	15,500	4,389	11,111	28%
320-6100-539.52-24	FUELS	20,397	16,403	16,500	7,046	9,454	43%
320-6100-539.52-25	OFFICE EQUIP MAINT	580	1,642	500	228	272	46%
320-6100-539.52-26	EQUIPMENT MAINTENANCE	2,995	6,839	8,000	1,025	6,975	13%
320-6100-539.52-50	A/R WRITE OFF	212,680	339,923	925,000	734,215	190,785	79%
320-6100-539.52-51	A/R WRITE DOWN	696,688	495,622	0	0	0	0%
320-6100-539.52-70	PROFESSIONAL SERVICES	44,551	38,298	30,000	28,276	1,724	94%
320-6100-539.52-91	CONF/MEETINGS/TRAVEL	1,148	886	2,000	1,155	845	58%
320-6100-539.52-96	TRAINING & EDUCATION	3,750	3,024	4,000	2,762	1,238	69%
320-6100-539.52-99	IGT EXPENSE	0	0	0	452,495	-452,495	0%
320-6100-539.53-01	DEPRECIATION	97,414	95,252	100,000	0	100,000	0%
320-6100-539.55-01	TRANSFER OUT-OVERHEAD	102,800	75,000	70,000	35,000	35,000	50%
320-6100-539.56-14	FIRE STATION BOND PAYMNTS	134,705	131,665	53,482	53,483	-1	100%
320-6100-539.57-01	CAPITAL OUTLAY	4,015	6,528	215,000	250,811	-35,811	117%
		<u>2,189,271</u>	<u>2,134,792</u>	<u>2,325,624</u>	<u>2,083,778</u>	<u>241,846</u>	<u>90%</u>

#### FIRE

320-6200-539.51-01	SALARIES/FT	165,869	168,416	176,124	93,984	82,140	53%
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320-6200-539.51-02	OVERTIME/FT	25,930	34,811	22,000	28,846	-6,846	131%
320-6200-539.51-04	PART-TIME	3,031	13,465	0	0	0	0%
320-6200-539.51-05	PCF'S/PER DIEM	0	5,003	14,000	10,224	3,776	73%
320-6200-539.51-21	FICA	13,172	15,473	14,296	10,176	4,120	71%
320-6200-539.51-23	PERS	50,328	53,152	46,157	30,537	15,620	66%
320-6200-539.51-24	PENSION EXPENSE-GASB 68	0	-2,911	0	0	0	0%
320-6200-539.51-25	MEDICAL	24,323	24,407	29,583	10,769	18,814	36%
320-6200-539.51-27	WORKERS COMP	11,320	11,854	12,902	0	12,902	0%
320-6200-539.51-29	UNIFORM ALLOWANCE	504	1,540	2,900	2,660	240	92%
320-6200-539.51-31	PER MED/PHY EXAM/ERMA/EAP	304	3,580	1,242	495	747	40%
320-6200-539.52-01	OFFICE SUPPLIES/POSTAGE	1,370	866	500	639	-139	128%
320-6200-539.52-04	SPEC DEPT/LAUNDRY	427	0	0	0	0	0%
320-6200-539.52-05	PERSONNEL/MEDICAL	0	482	1,000	3,533	-2,533	353%
320-6200-539.52-10	DEPT TOOLS & SUPPLIES	18,709	12,751	20,000	9,008	10,992	45%
320-6200-539.52-11	PCF UNIFORMS	524	2,454	4,200	3,663	537	87%
320-6200-539.52-12	SAFETY PERS PROTEC EQUIP	240	277	0	0	0	0%
320-6200-539.52-14	PRINTING & ADVERTISING	433	73	100	0	100	0%
320-6200-539.52-15	INSURANCE	5,742	2,812	0	0	0	0%
320-6200-539.52-16	COMMUNICATIONS	2,539	5,385	5,500	5,094	406	93%
320-6200-539.52-18	UTILITIES	20,711	21,686	19,500	12,578	6,922	65%
320-6200-539.52-24	FUELS	11,391	8,490	8,000	3,082	4,918	39%
320-6200-539.52-26	EQUIPMENT MAINTENANCE	11,476	17,472	17,500	8,036	9,464	46%
320-6200-539.52-70	PROFESSIONAL SERVICES	-2,940	0	0	0	0	0%
320-6200-539.52-91	CONF/MEETINGS/TRAVEL	1,120	1,176	1,500	1,207	293	80%
320-6200-539.52-92	MEMBERSHIPS/DUES	1,458	1,840	3,200	30	3,170	1%
320-6200-539.52-96	TRAINING & EDUCATION	1,782	1,311	3,000	1,120	1,880	37%
320-6200-539.53-24	FIRE PREVENTION	145	145	1,000	0	1,000	0%
320-6200-539.57-01	CAPITAL OUTLAY	0	617	2,500	0	2,500	0%
		369,908	406,627	406,704	235,681	171,023	58%

SUCCESSOR AGENCY RDA

740-9100-519.52-14	PRINTING & ADVERTISING	68	0	0	0	0	0%
740-9100-519.52-70	PROFESSIONAL SERVICES	15,667	15,689	15,544	7,772	7,772	50%
740-9100-519.56-06	RDA BOND RETIREMENT	22,449	20,869	44,553	10,270	34,283	23%
740-9100-519.56-15	CIEDB POLICE FACILITY LOA	12,184	7,711	111,837	3,718	108,119	3%
		50,368	44,269	171,934	21,760	150,174	13%

FINANCE AUTHORITY

750-9100-519.52-80	MISC BOND FEES	10,584	-9,731	11,000	0	11,000	0%
750-9100-519.54-74	BOND PRINCIPAL EXPENSE	265,000	5,190,000	306,200	176,200	130,000	58%
750-9100-519.54-75	INTEREST EXPENSE	337,315	401,626	87,087	15,608	71,479	18%
750-9100-519.54-76	ORIGINAL ISSUE DISCOUNT	0	20,196	0	0	0	0%
750-9100-519.54-77	BOND ISSUANCE COST	0	268,580	0	0	0	0%
		612,899	5,870,671	404,287	191,808	212,479	47%

SPEC ASSESS 92-1 CAP PROJ

751-9100-519.52-80	MISC BOND FEES	792	3,894	0	0	0	0%
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SPEC ASSESS 91-1 AGENCY

754-9100-519.52-80	MISC BOND FEES	4,065	4,538	6,655	2,736	3,919	41%
754-9100-519.56-20	ASSESSMENT BOND PAYMENTS	39,161	34,294	28,099	14,824	13,275	53%
		43,226	38,832	34,754	17,560	17,194	51%

SPEC ASSESS 91-1 SUPP AGENCY

755-9100-519.52-80	MISC BOND FEES	707	791	956	475	481	50%
755-9100-519.56-20	ASSESSMENT BOND PAYMENTS	1,460	1,328	1,151	620	531	54%
		2,167	2,119	2,107	1,095	1,012	52%

SPEC ASSESS 92-1 AGENCY

756-9100-519.52-80	MISC BOND FEES	1,766	1,967	3,270	1,188	2,082	36%
756-9100-519.56-20	ASSESSMENT BOND PAYMENTS	23,188	21,438	18,813	9,844	8,969	52%
		<u>24,954</u>	<u>23,405</u>	<u>22,083</u>	<u>11,032</u>	<u>11,051</u>	50%

SPEC ASSESS 92-2 AGENCY

757-9100-519.52-80	MISC BOND FEES	2,487	2,724	3,429	1,654	1,775	48%
757-9100-519.56-20	ASSESSMENT BOND PAYMENTS	20,825	19,125	16,150	8,500	7,650	53%
		<u>23,312</u>	<u>21,849</u>	<u>19,579</u>	<u>10,154</u>	<u>9,425</u>	52%

FINANCE AUTHORITY

759-9100-549.54-81	ZONE 1 MAINTENANCE	5,933	5,933	5,933	310	5,623	5%
759-9100-549.54-82	ZONE 2 MAINTENANCE	2,499	2,499	2,499	140	2,359	6%
759-9100-549.54-83	ZONE 3 MAINTENANCE	6,026	6,026	6,026	277	5,749	5%
759-9100-549.54-84	ZONE 4 MAINTENANCE	5,069	5,069	5,069	224	4,845	4%
759-9100-549.54-85	ZONE 5 MAINTENANCE	4,421	4,421	4,421	155	4,266	4%
759-9100-549.54-86	ZONE 6 MAINTENANCE	2,915	2,987	3,065	106	2,959	3%
759-9100-549.54-87	ZONE 7 MAINTENANCE	6,245	6,397	6,559	215	6,344	3%
759-9100-549.54-88	ZONE 8 MAINTENANCE	5,477	5,611	5,752	190	5,562	3%
759-9100-549.54-89	ZONE 9 MAINTENANCE	21,190	21,707	22,257	716	21,541	3%
759-9100-549.54-90	ZONE 10 MAINTENANCE	7,186	7,362	7,548	200	7,348	3%
759-9100-549.54-91	ZONE 11 MAINTENANCE	8,893	9,111	9,341	204	9,137	2%
759-9100-549.54-92	ANNEXATION NO 12 (WEIBE/C	6,154	6,304	6,463	404	6,059	6%
		<u>82,008</u>	<u>83,427</u>	<u>84,933</u>	<u>3,141</u>	<u>81,792</u>	4%

13,841,851	19,388,962	15,819,742	8,019,975	7,799,767
13,841,851	19,388,962	15,819,742	8,019,975	7,799,767

0	0	0	0	0
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Revenue	14,733,664	6,555,343
Expenses	15,819,742	8,019,975
	<u>-1,086,078</u>	<u>-1,464,632</u>



Meeting Date: 02/04/2016

## FINANCE COMMITTEE STAFF REPORT

REPORT TO: Finance Committee  
REPORT FROM: Maggie Moreno, Finance Director  
AGENDA ITEM: Mid-year Budget Amendment

REVIEWED BY:

ACTION REQUESTED:  Ordinance  Resolution  Motion  Receive/File

### EXECUTIVE SUMMARY

Included in your packet are year to date revenue and expenditure numbers for 2015-2016. As part of our review of the first six months, we are examining line items that require adjustment action by the City Council. The majority of City funds are (both revenue and expenditure) trending normally. Many of the large revenues are usually received in the second half of the fiscal year, so the revenues do appear lower relative to the current date.

There are 15 amendments that need to be addressed specifically; each taking place in the General Fund, Fire/Ambulance Fund, Special Revenue Fund, and Water Enterprise Fund.

### RECOMMENDED ACTION BY

1. Review the proposed amendments and recommend necessary amendments to City Council.

### POLICY ALTERNATIVE(S)

1. NA

### REASON FOR RECOMMENDATION/KEY METRIC

1. These financial policies are part of the strategic directive of financial stability. A budget amendment provides a necessary paper trail for our auditors to examine appropriation changes mid-year.

### FINANCIAL INFORMATION

#### FISCAL IMPACT:

1. Is There A Fiscal Impact? Yes
2. Is it Currently Budgeted? No
3. If Budgeted, Which Line? NA

### PRIOR ACTION/REVIEW

None

## BACKGROUND INFORMATION

There are 15 line items funds that require a mid-year adjustment to reflect payments. Each of the expenditures was approved previously by City Council, and the proposed amendments help provide clarity in the budget document, as well as to properly reflect spending and the year in which it occurred.

## Requested Appropriations

1. City Clerk – Wages (001-1800-519-51-01) Budgeted Amount: \$84,024 Proposed Amount: \$105,024
  - Total amendment amount: \$21,000
  - This amendment is necessary to cover costs due to retirement and accrued leave time liability payout for retired City Clerk.
  - Funds will be offset from General Fund Balance.
2. City Clerk – FICA Wages (001-1800-519-51-21) Budgeted Amount: \$6,308 Proposed Amount: \$7,808
  - Total amendment amount: \$1,500
  - The amendment is necessary to cover costs due to retirement and accrued leave time liability Payout for retired City Clerk.
  - Funds will be offset from General Fund Balance.
3. Gas Tax – Overtime (102-9100-549-51-02) Budgeted Amount: \$0 Proposed Amount: \$13,000
  - Total amendment amount : \$13,000
  - This amendment is due to staffing overtime expense related to on-call Public Works Personnel.
  - Funds will be offset from Gas Tax Fund Balance.
4. Gas Tax – CalPERS Payment(102-9100-549-51-23) Budgeted Amount: \$10,088 Proposed Amount: \$19,088
  - Total amendment amount: \$9,000
  - This amendment to cover cost due to lump sum CalPERS Liability.
  - Funds will be offset from Gas Tax Fund Balance.
5. Water – Water System Maint (318-5100-549-52-23) Budgeted Amount: \$25,000 Proposed Amount: \$110,000
  - Total amendment amount: \$85,000
  - This amendment due to emergency water repair.
  - Funds will be offset from Water Fund Balance.
6. Ambulance - Overtime (320-6100-539-51-02) Budgeted Amount: \$55,000 Proposed Amount: \$123,000
  - Total amendment amount: \$68,000
  - The overtime was due to staffing coverage for the Corrine and Rough Fires. This includes costs for crew Sent to fires.
  - Funds will be offset by revenue from OES Fire reimbursement.
7. Ambulance – A/R Write Off(320-6100-539-52-50) Budgeted Amount: \$925,000 Proposed Amount: 1,590,000
  - Total amendment amount: \$665,000
  - This amendment is to increase write off adjustments. Write offs have increased due to billing increases.
  - Funds will be offset by ambulance revenue charge increases.
8. Ambulance – Capital Outlay (320-6100-539-57-01) Budgeted Amount: \$215,000 Proposed Amount: \$245,000
  - Total amendment amount: \$30,000
  - This amendment is due to additional expense to the new ambulance.
  - Funds will be offset by a USDA grant.
9. Fire – Overtime (320-6200-539-51-02) ) Budgeted Amount: \$22,000 Proposed Amount: \$47,000

- Total amendment amount: \$25,000
  - This amendment is for overtime coverage for the Corrine and Rough Fires.
  - This line will be offset by revenue from OES Fire reimbursement.
10. Ambulance- IGT Expense-(320-6100-539-52-99) Budgeted Amount: \$0 Proposed Amount: \$452,495
- Total amendment amount: \$452,495
  - This amendment is to reflect total IGT expense.
  - Funds to be offset from revenues received from IGT (Intergovernmental Transfer).

#### Revenue Adjustments

11. Fire – SAFER Grant – (320-0000-422-03-09) Budgeted Amount: \$37,125 Proposed Amount: \$60,578
- Total amendment amount: \$23,453
  - This amendment is to reflect actual revenues received, the projected revenue did not include the additional months that were expended for reimbursement.
  - Fund will be used to offset overtime expenses.
12. Fire – OES Grant –(320-0000-422-03-08) Budgeted Amount: \$0 Proposed Amount: \$30,000
- Total amendment amount: \$30,000
  - The adjustment is to reflect actual revenues received through USDA Grant.
  - Funds will be used to offset capital outlay expenses (Ambulance Purchase).
13. Fire – OES Grant –(320-0000-422-03-08) Budgeted Amount: \$0 Proposed Amount: \$106,849
- Total amendment amount: \$106,849
  - The adjustment is to reflect actual revenues received for the reimbursement of our participation in the Corrine and Rough Fires.
  - Funds will be used to offset increased overtime expenses.
14. Ambulance- Charges-(320-0000-435-01-05) Budgeted Amount: \$1,575,014 Proposed Amount:\$2,240,014
- Total amendment amount \$665,000
  - This amendment is due to increased billing in our ambulance services.
  - Funds will be used to offset ambulance related expenditures.
15. Fire – IGT –(320-0000-435-01-09) Budgeted Amount: \$0 Proposed Amount: \$829,574
- Total amendment amount: \$829,574
  - The adjustment is to reflect projected amount to be received for IGT.
  - Funds will be used to offset IGT deposit expense and ambulance related expenditures.

# City of Kingsburg

*Accounting Use Only*  
**Budget Adjustment Number:**

**Resolution Number:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Reason for change in appropriation:** General Fund amendment due to City Clerk Retirement of accrued leave time liability payout. Gax Tax amendment to adjust staffing overtime expense and lump sum Pers Liability.

**Estimated Additional Appropriations:**

Fund Name	Fund No.	Dept. No.	Prgm No.	Object No.	Appropriation Amount
General Fund	001	1800	519	51-01	\$ 21,000.00
General Fund	001	1800	549	51-21	\$ 1,500.00
Gas Tax	102	9100	549	51-02	\$ 13,000.00
Gas Tax	102	9100	549	51-23	\$ 9,000.00
<b>Total Requested Appropriation:</b>					<b>\$ 44,500.00</b>
<b>Adjusted Total Appropriation:</b>					<b>\$ 44,500.00</b>

**Estimated Revenues Available:**

Fund Name	Fund No.	Dept. No.	Prgm No.	Object No.	Est. Revenue Amount
General Fund Balance	001	0000	341	00-00	\$ 22,500.00
Gas Tax Fund Balance	102	0000	341	00-00	\$ 22,000.00
<b>Total Estimated Additional Revenue:</b>					<b>\$ 44,500.00</b>
<b>Adjusted Total Estimated Revenue:</b>					<b>\$ 44,500.00</b>
<b>Net difference (deficit)</b>					<b>\$ -</b>

# City of Kingsburg

*Accounting Use Only*  
Budget Adjustment Number:

Resolution Number: \_\_\_\_\_

Date: \_\_\_\_\_

Reason for change in appropriation: To adjust Fire overtime for staff coverage for the Corrine and Rough Fires.

**Estimated Additional Appropriations:**

Fund Name	Fund No.	Dept. No.	Prgm No.	Object No.	Appropriation Amount
Fire- overtime	320	6200	539	51-02	\$ 25,000.00
<b>Total Requested Appropriation:</b>					<b>\$ 25,000.00</b>
<b>Adjusted Total Appropriation:</b>					<b>\$ 25,000.00</b>

**Estimated Revenues Available:**

Fund Name	Fund No.	Dept. No.	Prgm No.	Object No.	Est. Revenue Amount
Fire SAFER Grant	320	0000	422	03-09	\$ 23,453.00
Fire- OES Grant (Fire Strike Team)	320	0000	422	03-08	\$ 106,849.00
<b>Total Estimated Additional Revenue:</b>					<b>\$ 130,302.00</b>
<b>Adjusted Total Estimated Revenue:</b>					<b>\$ 130,302.00</b>
Net difference (deficit)					\$ 105,302.00

# City of Kingsburg

*Accounting Use Only*  
Budget Adjustment Number:

Resolution Number: \_\_\_\_\_

Date: \_\_\_\_\_

Reason for change in appropriation: To adjust Water System Maint due to emergency water repair.

**Estimated Additional Appropriations:**

Fund Name	Fund No.	Dept. No.	Prgm No.	Object No.	Appropriation Amount
Water Fund-Water System Maint	318	5100	549	52-23	\$ 85,000.00
<b>Total Requested Appropriation:</b>					<b>\$ 85,000.00</b>
<b>Adjusted Total Appropriation:</b>					<b>\$ 85,000.00</b>

**Estimated Revenues Available:**

Fund Name	Fund No.	Dept. No.	Prgm No.	Object No.	Est. Revenue Amount
Water Fund Balance	318	0000	342	0000	\$ 85,000.00
<b>Total Estimated Additional Revenue:</b>					<b>\$ 85,000.00</b>
<b>Adjusted Total Estimated Revenue:</b>					<b>\$ 85,000.00</b>
<b>Net difference (deficit)</b>					<b>\$ -</b>

# City of Kingsburg

**Accounting Use Only**  
**Budget Adjustment Number:**

**Resolution Number:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Reason for change in appropriation:** To adjust Ambulance overtime for staff coverage for the Corrine and Rough Fires, to adjust ambulance increase billings and write offs, and to record IGT expense and revenues.

**Estimated Additional Appropriations:**

Fund Name	Fund No.	Dept. No.	Prgm No.	Object No.	Appropriation Amount
Ambulance -Overtime (Fire Strike Team)	320	6100	539	51-02	\$ 68,000.00
Ambulance -A/R Write off	320	6100	539	52-50	\$ 665,000.00
Ambulance-IGT Expense	320	6100	539	52-99	\$ 452,495.00
Ambulance-Capital Outlay (Ambulance Purchase)	320	6100	539	57-01	\$ 30,000.00
<b>Total Requested Appropriation:</b>					<b>\$ 1,147,495.00</b>
<b>Adjusted Total Appropriation:</b>					<b>\$ 1,147,495.00</b>

**Estimated Revenues Available:**

Fund Name	Fund No.	Dept. No.	Prgm No.	Object No.	Est. Revenue Amount
Amb/Fire Grant (USDA Grant)	320	0000	422	03-08	\$ 30,000.00
Ambulance Billings	320	0000	435	01-05	\$ 665,000.00
Ambulance IGT	320	0000	435	01-09	\$ 829,574.00
<b>Total Estimated Additional Revenue:</b>					<b>\$ 1,524,574.00</b>
<b>Adjusted Total Estimated Revenue:</b>					<b>\$ 1,524,574.00</b>
<b>Net difference (deficit)</b>					<b>\$ 377,079.00</b>