



*City of Kingsburg*  
1401 Draper Street, Kingsburg, CA 93631-1908  
(559)897-5821; (559)897-5568

Michelle Roman  
Mayor

Bruce Blayney  
Mayor Pro Tem

COUNCIL MEMBERS  
Sherman Dix  
Staci Smith  
Laura North

Alexander J. Henderson  
City Manager

## **CITY OF KINGSBURG FINANCE COMMITTEE REGULAR MEETING**

### **AGENDA**

**April 25, 2018**

**6:00 p.m.**

**KINGSBURG CITY COUNCIL CHAMBER  
1401 DRAPER STREET**

1. **Call to order** – Chairman Bruce Blayney
2. **Public Comments** - Any person may directly address the Committee at this time on any item not 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. **2017/18 YTD Revenue/Expenditure Discussion**  
Possible Action(s):
  - a. Presentation by City Manager Alexander Henderson
  - b. Committee Discussion
  - c. Action as deemed appropriate
4. **Fund Balance Policy Discussion**  
Possible Action(s):
  - a. Presentation by City Manager Alexander Henderson
  - b. Committee Discussion
  - c. Action as deemed appropriate
5. **Capital Improvement Project Discussion**  
Possible Action(s):
  - a. Presentation by City Manager Alexander Henderson
  - b. Committee Discussion
  - c. Action as deemed appropriate
6. **Other Business**
7. **Adjourn** - to the next regular meeting of the City of Kingsburg Finance Committee.

General Ledger  
 Department Revenue and Expense  
 Report



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

User: almac  
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 Period 01 - 12  
 Fiscal Year 2018

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
<b>001</b>	<b>GENERAL FUND</b>							
	<b>Revenue</b>							
<b>0000</b>	<b>Department</b>							
	<b>PROPERTY TAXES</b>							
001-0000-401-0100	PROPERTY TAX TEETER	-1,024,607.00	0.00	660,983.99	-660,983.99	-363,623.01	0.00	35.49
001-0000-401-0201	UNSECURED CURRENT	-48,000.00	0.00	2,339.72	-2,339.72	-45,660.28	0.00	95.13
001-0000-401-0202	UNSECURED PRIOR	0.00	0.00	2,491.63	-2,491.63	2,491.63	0.00	0.00
001-0000-401-0301	SUPPLEMENTAL CURRENT	-14,000.00	0.00	20,470.68	-20,470.68	6,470.68	0.00	-46.22
001-0000-401-0302	SUPPLEMENTAL PRIOR	0.00	0.00	720.55	-720.55	720.55	0.00	0.00
001-0000-401-0400	REAL PROPTY TRANSFER TAX	-29,000.00	0.00	16,539.34	-16,539.34	-12,460.66	0.00	42.97
	<b>PROPERTY TAXES</b>	<b>-1,115,607.00</b>	<b>0.00</b>	<b>703,545.91</b>	<b>-703,545.91</b>	<b>-412,061.09</b>	<b>0.00</b>	<b>36.94</b>
	<b>OTHER TAXES</b>							
001-0000-401-0500	HOMEOWNERS	-10,000.00	0.00	0.00	0.00	-10,000.00	0.00	100.00
001-0000-402-0101	SALES TAX	-365,000.00	4,880.78	194,568.05	-189,687.27	-175,312.73	0.00	48.03
001-0000-402-0102	IN-LIEU SALES TAX	-557,000.00	0.00	301,966.86	-301,966.86	-255,033.14	0.00	45.79
001-0000-402-0103	LOCAL PUBLIC SAFETY	-22,000.00	0.00	18,754.63	-18,754.63	-3,245.37	0.00	14.75
001-0000-403-0101	MVLF	-1,110,000.00	0.00	543,835.03	-543,835.03	-566,164.97	0.00	51.01
001-0000-403-0102	MVLF IN-LIEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-403-0200	FRANCHISE TAX	-382,400.00	0.00	247,811.99	-247,811.99	-134,588.01	0.00	35.20
001-0000-403-0300	TRANSIENT OCCUPANCY TAX	-318,000.00	23,899.95	198,040.00	-174,140.05	-143,859.95	0.00	45.24
	<b>OTHER TAXES</b>	<b>-2,764,400.00</b>	<b>28,780.73</b>	<b>1,504,976.56</b>	<b>-1,476,195.83</b>	<b>-1,288,204.17</b>	<b>0.00</b>	<b>46.60</b>
	<b>LICENSES, PERMITS &amp; FEES</b>							
001-0000-411-0101	BUSINESS LICENSES	-169,000.00	190.00	170,686.18	-170,496.18	1,496.18	0.00	-0.89
001-0000-411-0102	BUSINESS LIC-1ST TIME APP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-411-0103	SB 1186 FEE	0.00	261.90	0.00	261.90	-261.90	0.00	0.00
001-0000-411-0200	DOG LICENSES	-2,000.00	0.00	1,163.00	-1,163.00	-837.00	0.00	41.85
001-0000-431-0101	OFF-SITE PLAN CHECK FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0102	REZONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0103	GENERAL PLAN AMENDMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>YTD Bgt Var</u>	<u>Encumbered%</u>	<u>AvailUncollect</u>
001-0000-431-0104	PLANNING & ZONINGVARIANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0105	HOME OCCUPATION	-1,200.00	0.00	1,150.00	-1,150.00	-50.00	0.00	4.17
001-0000-431-0106	CONDITIONAL USE PERMIT	-2,000.00	0.00	0.00	0.00	-2,000.00	0.00	100.00
001-0000-431-0107	SITE PLAN REVIEW	-5,000.00	350.00	3,420.00	-3,070.00	-1,930.00	0.00	38.60
001-0000-431-0108	PARCEL MAPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0109	TRACT MAPS	0.00	0.00	3,825.00	-3,825.00	3,825.00	0.00	0.00
001-0000-431-0110	ENCROACHMENTS	-15,000.00	0.00	14,941.32	-14,941.32	-58.68	0.00	0.39
001-0000-431-0112	SUBDIVISION MONUMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0114	ANNEXATION	-10,000.00	0.00	4,350.00	-4,350.00	-5,650.00	0.00	56.50
001-0000-431-0115	MISC PLANNING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0116	PLANNED UNIT DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0118	CONSTRUCT & DEBRIS DEMO	-7,500.00	9,800.00	26,739.00	-16,939.00	9,439.00	0.00	-125.85
001-0000-431-0119	ZONE	0.00	0.00	1,000.00	-1,000.00	1,000.00	0.00	0.00
001-0000-431-0120	ENVIRONMENTAL	0.00	0.00	1,000.00	-1,000.00	1,000.00	0.00	0.00
001-0000-431-0130	BUILDING PERMITS	-162,000.00	279.00	160,125.80	-159,846.80	-2,153.20	0.00	1.33
001-0000-431-0131	PLUMB ELECAIR COND	-10,000.00	87.00	13,343.98	-13,256.98	3,256.98	0.00	-32.57
001-0000-431-0132	STRONG MOTION TAX-RESIDEN	-700.00	5.10	1,185.65	-1,180.55	480.55	0.00	-68.65
001-0000-431-0133	STRONG MOTION TAX-COMM	-750.00	0.00	1,452.47	-1,452.47	702.47	0.00	-93.66
001-0000-431-0134	ENERGY SURCHARGE	-5,000.00	0.00	6,103.48	-6,103.48	1,103.48	0.00	-22.07
001-0000-431-0135	PLAN CHECK FEE	-31,230.00	0.00	68,234.59	-68,234.59	37,004.59	0.00	-118.49
001-0000-431-0136	GRADING & INSPECTION-COMM	-2,500.00	0.00	0.00	0.00	-2,500.00	0.00	100.00
001-0000-431-0137	BSC FEES	-500.00	0.00	729.00	-729.00	229.00	0.00	-45.80
001-0000-431-0138	FIRE SPRINKLER	-5,000.00	156.75	1,809.78	-1,653.03	-3,346.97	0.00	66.94
001-0000-432-0101	POLICE FINES	-12,000.00	0.00	9,499.82	-9,499.82	-2,500.18	0.00	20.83
001-0000-432-0102	POLICE SERVICES	-19,000.00	16,553.32	40,238.36	-23,685.04	4,685.04	0.00	-24.66
001-0000-432-0103	COUNTY JAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-432-0104	PARKING FINES	-1,000.00	0.00	926.00	-926.00	-74.00	0.00	7.40
	<b>LICENSES, PERMITS &amp; FEES</b>	<b>-461,380.00</b>	<b>27,683.07</b>	<b>531,923.43</b>	<b>-504,240.36</b>	<b>42,860.36</b>	<b>0.00</b>	<b>-9.29</b>
	<b>USE OF MONEY AND PROPERTY</b>							
001-0000-452-0101	SALE OF PROPERTY	0.00	379.07	379.07	0.00	0.00	0.00	0.00
001-0000-452-0102	SALE OF MAPS & PUBS	0.00	1,308.46	1,308.46	0.00	0.00	0.00	0.00
001-0000-453-0100	RENTS	-13,800.00	650.00	13,933.42	-13,283.42	-516.58	0.00	3.74
	<b>USE OF MONEY AND PROPERTY</b>	<b>-13,800.00</b>	<b>2,337.53</b>	<b>15,620.95</b>	<b>-13,283.42</b>	<b>-516.58</b>	<b>0.00</b>	<b>3.74</b>
	<b>INTERGOVERNMENTAL</b>							
001-0000-421-0103	DOMESTIC VIOLENCE GRANT	0.00	0.00	29.31	-29.31	29.31	0.00	0.00
001-0000-421-0105	STATE EMERG TELEPHONE GRT	0.00	0.00	0.00	0.00	0.00	0.00	0.00

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>YTD Bgt Var</u>	<u>Encumbered%</u>	<u>AvailUncollect</u>
001-0000-421-0110	DOJ GRANTS	0.00	0.00	3,005.40	-3,005.40	3,005.40	0.00	0.00
001-0000-421-0111	CAL GRIP GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-421-0201	OES GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-421-0202	HOMELAND SECURITY-POLICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-463-0119	ACT TASK FORCE REIMB	-110,259.00	0.00	75,035.67	-75,035.67	-35,223.33	0.00	31.95
	<b>INTERGOVERNMENTAL</b>	<b>-110,259.00</b>	<b>0.00</b>	<b>78,070.38</b>	<b>-78,070.38</b>	<b>-32,188.62</b>	<b>0.00</b>	<b>29.19</b>
	<b>CHARGES AND SERVICES</b>							
001-0000-432-0105	POST REIMBURSEMENT	-10,000.00	0.00	7,152.47	-7,152.47	-2,847.53	0.00	28.48
001-0000-433-0101	PARK RESERVATION FEES	-3,500.00	362.50	6,280.00	-5,917.50	2,417.50	0.00	-69.07
001-0000-433-0102	SUMMER PROGRAM FEES	-500.00	0.00	0.00	0.00	-500.00	0.00	100.00
001-0000-433-0103	AFTER SCHOOL PROGRAM FEES	-97,000.00	230.00	80,612.55	-80,382.55	-16,617.45	0.00	17.13
001-0000-433-0302	SPEC EVENTS INS CITY FEE	0.00	0.00	25.00	-25.00	25.00	0.00	0.00
001-0000-434-0100	GARAGE	-8,000.00	0.00	5,544.98	-5,544.98	-2,455.02	0.00	30.69
001-0000-434-0101	GARAGE8020 GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-463-0101	ST ROUTE 201 MAINT	-5,430.00	0.00	5,430.20	-5,430.20	0.20	0.00	0.00
	<b>CHARGES AND SERVICES</b>	<b>-124,430.00</b>	<b>592.50</b>	<b>105,045.20</b>	<b>-104,452.70</b>	<b>-19,977.30</b>	<b>0.00</b>	<b>16.06</b>
	<b>OTHER REVENUE</b>							
001-0000-422-0101	PEG MONEY	-15,145.00	0.00	8,139.76	-8,139.76	-7,005.24	0.00	46.25
001-0000-462-0100	MISCELLANEOUS	-50,000.00	415,219.01	428,964.28	-13,745.27	-36,254.73	0.00	72.51
001-0000-462-0169	MISCELLANEOUS RESTITUTION	0.00	0.00	8,233.18	-8,233.18	8,233.18	0.00	0.00
	<b>OTHER REVENUE</b>	<b>-65,145.00</b>	<b>415,219.01</b>	<b>445,337.22</b>	<b>-30,118.21</b>	<b>-35,026.79</b>	<b>0.00</b>	<b>53.77</b>
	<b>INTEREST INCOME</b>							
001-0000-451-0101	INTEREST	-1,000.00	796.74	796.74	0.00	-1,000.00	0.00	100.00
001-0000-451-0102	INTEREST INCOME GUN CLUB	-3,230.00	1,014.79	3,569.02	-2,554.23	-675.77	0.00	20.92
	<b>INTEREST INCOME</b>	<b>-4,230.00</b>	<b>1,811.53</b>	<b>4,365.76</b>	<b>-2,554.23</b>	<b>-1,675.77</b>	<b>0.00</b>	<b>39.62</b>
	<b>TRANSFERS</b>							
001-0000-471-0101	FROM OTHER FUNDS	-275,000.00	0.00	275,000.00	-275,000.00	0.00	0.00	0.00
001-0000-471-0102	FROM RDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-471-0103	FROM LTF ART 8	-20,500.00	0.00	15,374.97	-15,374.97	-5,125.03	0.00	25.00
001-0000-471-0104	FROM MEASURE C	-20,500.00	0.00	15,374.97	-15,374.97	-5,125.03	0.00	25.00
001-0000-471-0105	FROM AMBULANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-471-0106	FROM GAS TAX	-17,500.00	0.00	13,124.97	-13,124.97	-4,375.03	0.00	25.00
001-0000-471-0108	FROM WATER	-300,000.00	0.00	225,000.00	-225,000.00	-75,000.00	0.00	25.00
001-0000-471-0109	FROM SOLID WASTE	-240,000.00	0.00	180,000.00	-180,000.00	-60,000.00	0.00	25.00
001-0000-493-0101	CAPITAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TRANSFERS</b>	<b>-873,500.00</b>	<b>0.00</b>	<b>723,874.91</b>	<b>-723,874.91</b>	<b>-149,625.09</b>	<b>0.00</b>	<b>17.13</b>
<b>0000</b>	<b>Department</b>	<b>-5,532,751.00</b>	<b>476,424.37</b>	<b>4,112,760.32</b>	<b>-3,636,335.95</b>	<b>-1,896,415.05</b>	<b>0.00</b>	<b>34.28</b>
	<b>Revenue</b>	<b>-5,532,751.00</b>	<b>476,424.37</b>	<b>4,112,760.32</b>	<b>-3,636,335.95</b>	<b>-1,896,415.05</b>	<b>0.00</b>	<b>34.28</b>

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
<b>1000</b>	<b>Expense</b>							
	<b>MAYOR &amp; COUNCIL</b>							
	<b>PERSONNEL SERVICES</b>							
001-1000-519-5101	SALARIES	15,600.00	13,000.00	1,300.00	11,700.00	3,900.00	0.00	25.00
001-1000-519-5121	FICA	1,193.00	994.70	99.47	895.23	297.77	0.00	24.96
001-1000-519-5131	EAP	2.00	1.53	0.00	1.53	0.47	0.00	23.50
	<b>PERSONNEL SERVICES</b>	<b>16,795.00</b>	<b>13,996.23</b>	<b>1,399.47</b>	<b>12,596.76</b>	<b>4,198.24</b>	<b>0.00</b>	<b>25.00</b>
	<b>MATERIAL &amp; SERVICES</b>							
001-1000-519-5214	PRINTING & ADVERTISING	250.00	139.35	0.00	139.35	110.65	0.00	44.26
001-1000-519-5261	LIABILITY INSURANCE	272.00	204.03	0.00	204.03	67.97	0.00	24.99
001-1000-519-5262	PROPERTY INSURANCE	34.00	25.47	0.00	25.47	8.53	0.00	25.09
001-1000-519-5264	ERMA	48.00	36.00	0.00	36.00	12.00	0.00	25.00
001-1000-519-5265	RISK MGTRMA ADMIN FEES	25.00	18.72	0.00	18.72	6.28	0.00	25.12
001-1000-519-5270	PROFESSIONAL SERVICES	18,000.00	17,523.60	0.00	17,523.60	476.40	0.00	2.65
001-1000-519-5291	CONFMEETINGSTRAVEL	7,550.00	3,627.75	150.00	3,477.75	4,072.25	0.00	53.94
001-1000-519-5292	MEMBERSHIPDUES	6,000.00	5,844.00	0.00	5,844.00	156.00	0.00	2.60
	<b>MATERIAL &amp; SERVICES</b>	<b>32,179.00</b>	<b>27,418.92</b>	<b>150.00</b>	<b>27,268.92</b>	<b>4,910.08</b>	<b>0.00</b>	<b>15.26</b>
<b>1000</b>	<b>MAYOR &amp; COUNCIL</b>	<b>48,974.00</b>	<b>41,415.15</b>	<b>1,549.47</b>	<b>39,865.68</b>	<b>9,108.32</b>	<b>0.00</b>	<b>18.60</b>
<b>1200</b>	<b>CITY ATTORNEY</b>							
	<b>MATERIAL &amp; SERVICES</b>							
001-1200-519-5270	PROFESSIONAL SERVICES	98,000.00	58,549.79	0.00	58,549.79	39,450.21	0.00	40.26
	<b>MATERIAL &amp; SERVICES</b>	<b>98,000.00</b>	<b>58,549.79</b>	<b>0.00</b>	<b>58,549.79</b>	<b>39,450.21</b>	<b>0.00</b>	<b>40.26</b>
<b>1200</b>	<b>CITY ATTORNEY</b>	<b>98,000.00</b>	<b>58,549.79</b>	<b>0.00</b>	<b>58,549.79</b>	<b>39,450.21</b>	<b>0.00</b>	<b>40.26</b>
<b>1400</b>	<b>NON-DEPARTMENTAL</b>							
	<b>MATERIAL &amp; SERVICES</b>							
001-1400-519-5202	CITY WEBSITE	5,750.00	11,678.05	5,067.58	6,610.47	-860.47	0.00	-14.96
001-1400-519-5215	INSURANCE	1,322.00	475.04	0.00	475.04	846.96	0.00	64.07
001-1400-519-5216	COMMUNICATIONS	7,500.00	9,906.69	378.98	9,527.71	-2,027.71	0.00	-27.04
001-1400-519-5218	UTILITIES	12,500.00	9,792.05	0.00	9,792.05	2,707.95	0.00	21.66
001-1400-519-5231	COUNCIL CHAMBER LEASE	29,000.00	23,515.60	0.00	23,515.60	5,484.40	0.00	18.91
001-1400-519-5232	OTHER LEASES	13,000.00	10,822.66	0.00	10,822.66	2,177.34	0.00	16.75
001-1400-519-5233	PROPERTY TAXES	3,061.00	2,609.74	0.00	2,609.74	451.26	0.00	14.74
001-1400-519-5270	PROFESSIONAL SERVICES	61,500.00	66,850.98	0.00	66,850.98	-5,350.98	0.00	-8.70
001-1400-519-5340	MISCELLANEOUS	8,000.00	1,313.22	20.95	1,292.27	6,707.73	0.00	83.85
001-1400-519-5345	FIRE TRANSITION FEES	128,705.00	128,956.79	0.00	128,956.79	-251.79	0.00	-0.20
001-1400-519-5401	UTILITIES SERVICES	2,200.00	2,570.59	0.00	2,570.59	-370.59	0.00	-16.85
001-1400-519-5470	RDA PROF SERV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-1400-519-5480	RDA CHAMBER SERVICES	30,000.00	39,500.00	12,000.00	27,500.00	2,500.00	0.00	8.33
001-1400-519-5492	RDA MEMDUES	0.00	2,123.18	1,142.87	980.31	-980.31	0.00	0.00
001-1400-519-5901	CONTRIBS TO OTHER AGENCIES	150,000.00	37,447.28	0.00	37,447.28	112,552.72	0.00	75.04

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	Avail	Uncollect
	<b>MATERIAL &amp; SERVICES</b>	<b>452,538.00</b>	<b>347,561.87</b>	<b>18,610.38</b>	<b>328,951.49</b>	<b>123,586.51</b>	<b>0.00</b>		<b>27.31</b>
	<b>INTERFUND TRANSFERS</b>								
001-1400-519-5505	TRANSFERS TO OTHER FUNDS	75,000.00	75,000.00	0.00	75,000.00	0.00	0.00		0.00
001-1400-519-5516	TRANSFER OUT AMB-(FIRE)	161,000.00	120,750.03	0.00	120,750.03	40,249.97	0.00		25.00
	<b>INTERFUND TRANSFERS</b>	<b>236,000.00</b>	<b>195,750.03</b>	<b>0.00</b>	<b>195,750.03</b>	<b>40,249.97</b>	<b>0.00</b>		<b>17.06</b>
	<b>CAPITAL OUTLAY</b>								
001-1400-519-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00		0.00
001-1400-519-5708	COMPUTER REPLACEMENTS	5,000.00	4,829.42	0.00	4,829.42	170.58	0.00		3.41
001-1400-519-5709	SPORTS COMPLEX STUDY & DESIGN	15,000.00	1,810.60	0.00	1,810.60	13,189.40	0.00		87.93
001-1400-519-5711	CC CHAMBER TECH IMPROVS	3,000.00	2,535.58	0.00	2,535.58	464.42	0.00		15.48
	<b>CAPITAL OUTLAY</b>	<b>23,000.00</b>	<b>9,175.60</b>	<b>0.00</b>	<b>9,175.60</b>	<b>13,824.40</b>	<b>0.00</b>		<b>60.11</b>
<b>1400</b>	<b>NON-DEPARTMENTAL</b>	<b>711,538.00</b>	<b>552,487.50</b>	<b>18,610.38</b>	<b>533,877.12</b>	<b>177,660.88</b>	<b>0.00</b>		<b>24.97</b>
<b>1600</b>	<b>CITY MANAGER</b>								
	<b>PERSONNEL SERVICES</b>								
001-1600-519-5101	SALARIES	150,000.00	133,340.75	5,769.20	127,571.55	22,428.45	0.00		14.95
001-1600-519-5104	PARTTIME	7,500.00	6,913.95	514.50	6,399.45	1,100.55	0.00		14.67
001-1600-519-5121	FICA	11,336.00	8,740.39	493.33	8,247.06	3,088.94	0.00		27.25
001-1600-519-5123	PERS	9,707.00	7,358.22	378.17	6,980.05	2,726.95	0.00		28.09
001-1600-519-5125	MEDICAL	9,697.00	8,366.08	401.85	7,964.23	1,732.77	0.00		17.87
001-1600-519-5127	WORKERS COMP	664.00	497.97	0.00	497.97	166.03	0.00		25.00
001-1600-519-5131	EAP	22.00	16.47	0.00	16.47	5.53	0.00		25.14
001-1600-519-5133	LIFE INSURANCE	500.00	375.03	0.00	375.03	124.97	0.00		24.99
001-1600-519-5140	AUTO ALLOWANCE	6,000.00	5,046.20	233.33	4,812.87	1,187.13	0.00		19.79
	<b>PERSONNEL SERVICES</b>	<b>195,426.00</b>	<b>170,655.06</b>	<b>7,790.38</b>	<b>162,864.68</b>	<b>32,561.32</b>	<b>0.00</b>		<b>16.66</b>
	<b>MATERIAL &amp; SERVICES</b>								
001-1600-519-5216	COMMUNICATIONS	1,100.00	387.23	0.00	387.23	712.77	0.00		64.80
001-1600-519-5261	LIABILITY INSURANCE	2,475.00	1,856.34	0.00	1,856.34	618.66	0.00		25.00
001-1600-519-5262	PROPERTY INSURANCE	307.00	230.22	0.00	230.22	76.78	0.00		25.01
001-1600-519-5264	ERMA	435.00	326.25	0.00	326.25	108.75	0.00		25.00
001-1600-519-5265	RISK MGTRMA ADMIN FEES	226.00	169.47	0.00	169.47	56.53	0.00		25.01
001-1600-519-5270	PROFESSIONAL SERVICES	18,000.00	11,511.81	0.00	11,511.81	6,488.19	0.00		36.05
001-1600-519-5291	CONFMEETINGSTRAVEL	3,500.00	3,456.97	474.58	2,982.39	517.61	0.00		14.79
001-1600-519-5292	MEMBERSHIPDUES	2,000.00	1,756.68	0.00	1,756.68	243.32	0.00		12.17
	<b>MATERIAL &amp; SERVICES</b>	<b>28,043.00</b>	<b>19,694.97</b>	<b>474.58</b>	<b>19,220.39</b>	<b>8,822.61</b>	<b>0.00</b>		<b>31.46</b>
<b>1600</b>	<b>CITY MANAGER</b>	<b>223,469.00</b>	<b>190,350.03</b>	<b>8,264.96</b>	<b>182,085.07</b>	<b>41,383.93</b>	<b>0.00</b>		<b>18.52</b>
<b>1800</b>	<b>CITY CLERK</b>								

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
<i>PERSONNEL SERVICES</i>								
001-1800-519-5101	SALARIES	72,640.00	58,451.28	2,691.30	55,759.98	16,880.02	0.00	23.24
001-1800-519-5121	FICA	5,418.00	4,381.94	200.10	4,181.84	1,236.16	0.00	22.82
001-1800-519-5123	PERS	16,794.00	13,798.01	225.45	13,572.56	3,221.44	0.00	19.18
001-1800-519-5125	MEDICAL	14,456.00	8,733.13	600.25	8,132.88	6,323.12	0.00	43.74
001-1800-519-5127	WORKERS COMP	796.00	597.06	0.00	597.06	198.94	0.00	24.99
001-1800-519-5131	EAP	12.00	9.00	0.00	9.00	3.00	0.00	25.00
001-1800-519-5133	LIFE INSURANCE	40.00	29.97	0.00	29.97	10.03	0.00	25.08
<i>PERSONNEL SERVICES</i>		<b>110,156.00</b>	<b>86,000.39</b>	<b>3,717.10</b>	<b>82,283.29</b>	<b>27,872.71</b>	<b>0.00</b>	<b>25.30</b>
<i>MATERIAL &amp; SERVICES</i>								
001-1800-519-5201	OFFICE SUPPLIESPOSTAGE	1,500.00	2,525.83	995.21	1,530.62	-30.62	0.00	-2.04
001-1800-519-5214	PRINTING & ADVERTISING	5,000.00	4,150.43	0.00	4,150.43	849.57	0.00	16.99
001-1800-519-5216	COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-1800-519-5261	LIABILITY INSURANCE	1,390.00	1,042.56	0.00	1,042.56	347.44	0.00	25.00
001-1800-519-5262	PROPERTY INSURANCE	172.00	128.97	0.00	128.97	43.03	0.00	25.02
001-1800-519-5263	VEHICLE INSURANCE	60.00	45.00	0.00	45.00	15.00	0.00	25.00
001-1800-519-5264	ERMA	244.00	182.97	0.00	182.97	61.03	0.00	25.01
001-1800-519-5265	RISK MGTRMA ADMIN FEES	127.00	95.22	0.00	95.22	31.78	0.00	25.02
001-1800-519-5291	CONFMEETINGSTRAVEL	3,700.00	4,234.45	1,151.40	3,083.05	616.95	0.00	16.67
001-1800-519-5360	ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>MATERIAL &amp; SERVICES</i>		<b>12,193.00</b>	<b>12,405.43</b>	<b>2,146.61</b>	<b>10,258.82</b>	<b>1,934.18</b>	<b>0.00</b>	<b>15.86</b>
<b>1800</b>	<b>CITY CLERK</b>	<b>122,349.00</b>	<b>98,405.82</b>	<b>5,863.71</b>	<b>92,542.11</b>	<b>29,806.89</b>	<b>0.00</b>	<b>24.36</b>
<b>2000</b>	<b>FINANCE</b>							
<i>PERSONNEL SERVICES</i>								
001-2000-519-5101	SALARIES	88,392.00	77,800.65	3,548.50	74,252.15	14,139.85	0.00	16.00
001-2000-519-5121	FICA	6,630.00	5,813.75	271.46	5,542.29	1,087.71	0.00	16.41
001-2000-519-5123	PERS	20,435.00	15,830.81	0.00	15,830.81	4,604.19	0.00	22.53
001-2000-519-5125	MEDICAL	9,212.00	5,531.59	0.00	5,531.59	3,680.41	0.00	39.95
001-2000-519-5127	WORKERS COMP	630.00	472.59	0.00	472.59	157.41	0.00	24.99
001-2000-519-5131	EAP	19.00	14.22	0.00	14.22	4.78	0.00	25.16
001-2000-519-5133	LIFE INSURANCE	40.00	29.97	0.00	29.97	10.03	0.00	25.08
<i>PERSONNEL SERVICES</i>		<b>125,358.00</b>	<b>105,493.58</b>	<b>3,819.96</b>	<b>101,673.62</b>	<b>23,684.38</b>	<b>0.00</b>	<b>18.89</b>
<i>MATERIAL &amp; SERVICES</i>								
001-2000-519-5201	OFFICE SUPPLIESPOSTAGE	1,000.00	222.67	0.00	222.67	777.33	0.00	77.73
001-2000-519-5225	OFFICE EQUIP MAINT	12,000.00	0.00	0.00	0.00	12,000.00	0.00	100.00
001-2000-519-5261	LIABILITY INSURANCE	2,104.00	1,578.06	0.00	1,578.06	525.94	0.00	25.00
001-2000-519-5262	PROPERTY INSURANCE	261.00	195.75	0.00	195.75	65.25	0.00	25.00
001-2000-519-5264	ERMA	370.00	277.47	0.00	277.47	92.53	0.00	25.01
001-2000-519-5265	RISK MGTRMA ADMIN FEES	193.00	144.72	0.00	144.72	48.28	0.00	25.02
001-2000-519-5270	PROFESSIONAL SERVICES	11,000.00	9,813.68	0.00	9,813.68	1,186.32	0.00	10.78
001-2000-519-5291	CONFMEETINGSTRAVEL	2,000.00	2,863.77	111.75	2,752.02	-752.02	0.00	-37.60
001-2000-519-5292	MEMBERSHIPSDUES	1,200.00	1,060.00	0.00	1,060.00	140.00	0.00	11.67

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
001-2000-519-5294	AUDIT	12,000.00	15,801.83	0.00	15,801.83	-3,801.83	0.00	-31.68
	<i>MATERIAL &amp; SERVICES</i>	<i>42,128.00</i>	<i>31,957.95</i>	<i>111.75</i>	<i>31,846.20</i>	<i>10,281.80</i>	<i>0.00</i>	<i>24.41</i>
<b>2000</b>	<b>FINANCE</b>	<b>167,486.00</b>	<b>137,451.53</b>	<b>3,931.71</b>	<b>133,519.82</b>	<b>33,966.18</b>	<b>0.00</b>	<b>20.28</b>
<b>2200</b>	<b>ADMINISTRATIVE SERVICES</b>							
	<i>PERSONNEL SERVICES</i>							
001-2200-519-5101	SALARIES	64,104.00	54,626.81	2,530.99	52,095.82	12,008.18	0.00	18.73
001-2200-519-5121	FICA	4,773.00	4,104.73	189.83	3,914.90	858.10	0.00	17.98
001-2200-519-5123	PERS	4,087.00	3,582.69	165.91	3,416.78	670.22	0.00	16.40
001-2200-519-5125	MEDICAL	2,439.00	3,033.06	142.04	2,891.02	-452.02	0.00	-18.53
001-2200-519-5127	WORKERS COMP	623.00	497.97	0.00	497.97	125.03	0.00	20.07
001-2200-519-5131	EAP	8.00	6.75	0.00	6.75	1.25	0.00	15.63
001-2200-519-5133	LIFE INSURANCE	38.00	29.97	0.00	29.97	8.03	0.00	21.13
001-2200-519-5145	SAFETY COMMITTEE	500.00	0.00	0.00	0.00	500.00	0.00	100.00
	<i>PERSONNEL SERVICES</i>	<i>76,572.00</i>	<i>65,881.98</i>	<i>3,028.77</i>	<i>62,853.21</i>	<i>13,718.79</i>	<i>0.00</i>	<i>17.92</i>
	<i>MATERIAL &amp; SERVICES</i>							
001-2200-519-5201	OFFICE SUPPLIESPOSTAGE	750.00	546.14	0.00	546.14	203.86	0.00	27.18
001-2200-519-5261	LIABILITY INSURANCE	1,018.00	763.56	0.00	763.56	254.44	0.00	24.99
001-2200-519-5262	PROPERTY INSURANCE	126.00	94.50	0.00	94.50	31.50	0.00	25.00
001-2200-519-5264	ERMA	179.00	134.28	0.00	134.28	44.72	0.00	24.98
001-2200-519-5265	RISK MGTRMA ADMIN FEES	93.00	69.75	0.00	69.75	23.25	0.00	25.00
001-2200-519-5270	PROFESSIONAL SERVICES	5,750.00	2,928.35	20.00	2,908.35	2,841.65	0.00	49.42
001-2200-519-5291	CONFMEETINGSTRAVEL	6,000.00	6,432.37	509.80	5,922.57	77.43	0.00	1.29
001-2200-519-5292	MEMBERSHIPSDUES	1,000.00	0.00	0.00	0.00	1,000.00	0.00	100.00
	<i>MATERIAL &amp; SERVICES</i>	<i>14,916.00</i>	<i>10,968.95</i>	<i>529.80</i>	<i>10,439.15</i>	<i>4,476.85</i>	<i>0.00</i>	<i>30.01</i>
<b>2200</b>	<b>ADMINISTRATIVE SERVICES</b>	<b>91,488.00</b>	<b>76,850.93</b>	<b>3,558.57</b>	<b>73,292.36</b>	<b>18,195.64</b>	<b>0.00</b>	<b>19.89</b>
<b>2600</b>	<b>PLANNING</b>							
	<i>PERSONNEL SERVICES</i>							
001-2600-519-5101	SALARIES	95,315.00	77,657.22	3,667.58	73,989.64	21,325.36	0.00	22.37
001-2600-519-5102	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-2600-519-5121	FICA	7,083.00	5,768.42	271.13	5,497.29	1,585.71	0.00	22.39
001-2600-519-5123	PERS	22,036.00	18,205.62	305.30	17,900.32	4,135.68	0.00	18.77
001-2600-519-5125	MEDICAL	17,426.00	18,178.73	891.02	17,287.71	138.29	0.00	0.79
001-2600-519-5127	WORKERS COMP	4,065.00	3,048.75	0.00	3,048.75	1,016.25	0.00	25.00
001-2600-519-5131	EAP	36.00	27.00	0.00	27.00	9.00	0.00	25.00
001-2600-519-5133	LIFE INSURANCE	60.00	45.00	0.00	45.00	15.00	0.00	25.00
	<i>PERSONNEL SERVICES</i>	<i>146,021.00</i>	<i>122,930.74</i>	<i>5,135.03</i>	<i>117,795.71</i>	<i>28,225.29</i>	<i>0.00</i>	<i>19.33</i>
	<i>MATERIAL &amp; SERVICES</i>							
001-2600-519-5201	OFFICE SUPPLIESPOSTAGE	4,200.00	2,821.71	0.00	2,821.71	1,378.29	0.00	32.82
001-2600-519-5206	LAFCO FEES	2,150.00	0.00	0.00	0.00	2,150.00	0.00	100.00



Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
001-2600-519-5224	FUELS	600.00	220.15	0.00	220.15	379.85	0.00	63.31
001-2600-519-5261	LIABILITY INSURANCE	4,136.00	3,102.03	0.00	3,102.03	1,033.97	0.00	25.00
001-2600-519-5262	PROPERTY INSURANCE	513.00	384.75	0.00	384.75	128.25	0.00	25.00
001-2600-519-5263	VEHICLE INSURANCE	60.00	45.00	0.00	45.00	15.00	0.00	25.00
001-2600-519-5264	ERMA	727.00	545.22	0.00	545.22	181.78	0.00	25.00
001-2600-519-5265	RISK MGTRMA ADMIN FEES	378.00	283.50	0.00	283.50	94.50	0.00	25.00
001-2600-519-5270	PROFESSIONAL SERVICES	261,000.00	129,179.64	0.00	129,179.64	131,820.36	0.00	50.51
001-2600-519-5291	CONFMEETINGSTRAVEL	5,000.00	1,497.00	0.00	1,497.00	3,503.00	0.00	70.06
001-2600-519-5292	MEMBERSHIPDUES	800.00	875.00	300.00	575.00	225.00	0.00	28.13
	<b>MATERIAL &amp; SERVICES</b>	<b>279,564.00</b>	<b>138,954.00</b>	<b>300.00</b>	<b>138,654.00</b>	<b>140,910.00</b>	<b>0.00</b>	<b>50.40</b>
	<b>CAPITAL OUTLAY</b>							
001-2600-519-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-2600-519-5712	PRINTERS	10,000.00	10,209.13	2,000.00	8,209.13	1,790.87	0.00	17.91
	<b>CAPITAL OUTLAY</b>	<b>10,000.00</b>	<b>10,209.13</b>	<b>2,000.00</b>	<b>8,209.13</b>	<b>1,790.87</b>	<b>0.00</b>	<b>17.91</b>
<b>2600</b>	<b>PLANNING</b>	<b>435,585.00</b>	<b>272,093.87</b>	<b>7,435.03</b>	<b>264,658.84</b>	<b>170,926.16</b>	<b>0.00</b>	<b>39.24</b>
<b>2800</b>	<b>COMMUNITY SERVICES</b>							
	<b>PERSONNEL SERVICES</b>							
001-2800-529-5101	SALARIES	45,767.00	38,298.90	1,695.60	36,603.30	9,163.70	0.00	20.02
001-2800-529-5105	AFTER SCHOOL PARTTIME	45,000.00	41,993.47	1,772.88	40,220.59	4,779.41	0.00	10.62
001-2800-529-5106	SUMMER PROGRAM PARTTIME	8,000.00	3,890.27	973.88	2,916.39	5,083.61	0.00	63.55
001-2800-529-5121	FICA	7,069.00	6,401.45	338.10	6,063.35	1,005.65	0.00	14.23
001-2800-529-5123	PERS	2,909.00	2,511.29	111.10	2,400.19	508.81	0.00	17.49
001-2800-529-5125	MEDICAL	4,581.00	1,272.23	0.00	1,272.23	3,308.77	0.00	72.23
001-2800-529-5127	WORKERS COMP	8,398.00	6,298.56	0.00	6,298.56	2,099.44	0.00	25.00
001-2800-529-5131	EAP	14.00	10.53	0.00	10.53	3.47	0.00	24.79
001-2800-529-5133	LIFE INSURANCE	40.00	29.97	0.00	29.97	10.03	0.00	25.08
	<b>PERSONNEL SERVICES</b>	<b>121,778.00</b>	<b>100,706.67</b>	<b>4,891.56</b>	<b>95,815.11</b>	<b>25,962.89</b>	<b>0.00</b>	<b>21.32</b>
	<b>MATERIAL &amp; SERVICES</b>							
001-2800-519-5224	FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-2800-529-5201	OFFICE SUPPLIESPOSTAGE	300.00	250.92	0.00	250.92	49.08	0.00	16.36
001-2800-529-5211	AFTER SCHL PROG SUPPLIES	12,000.00	8,095.92	0.00	8,095.92	3,904.08	0.00	32.53
001-2800-529-5214	PRINTING & ADVERTISING	500.00	314.19	0.00	314.19	185.81	0.00	37.16
001-2800-529-5216	COMMUNICATIONS	950.00	252.58	0.00	252.58	697.42	0.00	73.41
001-2800-529-5261	LIABILITY INSURANCE	1,630.00	1,222.47	0.00	1,222.47	407.53	0.00	25.00
001-2800-529-5262	PROPERTYTY INSURANCE	202.00	151.47	0.00	151.47	50.53	0.00	25.01
001-2800-529-5264	ERMA	286.00	214.47	0.00	214.47	71.53	0.00	25.01
001-2800-529-5265	RISK MGTRMA ADMIN FEES	149.00	111.78	0.00	111.78	37.22	0.00	24.98
001-2800-529-5291	CONFMEETINGSTRAVEL	1,500.00	2,287.90	0.00	2,287.90	-787.90	0.00	-52.53
001-2800-529-5292	MEMBERSHIPDUES	500.00	323.19	0.00	323.19	176.81	0.00	35.36
001-2800-529-5370	WEED ABATEMENT &	1,000.00	0.00	0.00	0.00	1,000.00	0.00	100.00

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
	REIMB							
001-2800-529-5371	ANIMAL CONTROL COSTS	15,000.00	10,640.24	0.00	10,640.24	4,359.76	0.00	29.07
001-2800-529-5406	BAND CONCERTS	12,000.00	13,450.00	1,450.00	12,000.00	0.00	0.00	0.00
	<b>MATERIAL &amp; SERVICES</b>	<b>46,017.00</b>	<b>37,315.13</b>	<b>1,450.00</b>	<b>35,865.13</b>	<b>10,151.87</b>	<b>0.00</b>	<b>22.06</b>
	<b>INTERFUND TRANSFERS</b>							
001-2800-529-5517	TRANSFER TO SENIOR CENTER	48,500.00	36,375.03	0.00	36,375.03	12,124.97	0.00	25.00
001-2800-529-5518	TRANSFER OUT TO POOL	95,000.00	71,250.03	0.00	71,250.03	23,749.97	0.00	25.00
	<b>INTERFUND TRANSFERS</b>	<b>143,500.00</b>	<b>107,625.06</b>	<b>0.00</b>	<b>107,625.06</b>	<b>35,874.94</b>	<b>0.00</b>	<b>25.00</b>
	<b>CAPITAL OUTLAY</b>							
001-2800-529-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-2800-529-5713	PARK IMPROVEMENTS	75,000.00	30,190.87	0.00	30,190.87	44,809.13	0.00	59.75
001-2800-529-5714	SKATE PARK	40,000.00	0.00	0.00	0.00	40,000.00	0.00	100.00
	<b>CAPITAL OUTLAY</b>	<b>115,000.00</b>	<b>30,190.87</b>	<b>0.00</b>	<b>30,190.87</b>	<b>84,809.13</b>	<b>0.00</b>	<b>73.75</b>
<b>2800</b>	<b>COMMUNITY SERVICES</b>	<b>426,295.00</b>	<b>275,837.73</b>	<b>6,341.56</b>	<b>269,496.17</b>	<b>156,798.83</b>	<b>0.00</b>	<b>36.78</b>
<b>3400</b>	<b>POLICE</b>							
	<b>PERSONNEL SERVICES</b>							
001-3400-539-5101	SALARIESFT	1,256,784.00	1,150,387.68	99,780.59	1,050,607.09	206,176.91	0.00	16.41
001-3400-539-5102	OVERTIMEFT	90,000.00	50,490.66	796.12	49,694.54	40,305.46	0.00	44.78
001-3400-539-5103	CONTRACTSALARYOT	40,000.00	48,157.72	33,807.72	14,350.00	25,650.00	0.00	64.13
001-3400-539-5104	PART-TIME	1,000.00	48,351.58	47,676.58	675.00	325.00	0.00	32.50
001-3400-539-5121	FICA	97,818.00	89,342.49	3,960.18	85,382.31	12,435.69	0.00	12.71
001-3400-539-5123	PERS	389,971.00	322,203.53	6,368.75	315,834.78	74,136.22	0.00	19.01
001-3400-539-5125	MEDICAL	149,901.00	112,663.94	5,276.13	107,387.81	42,513.19	0.00	28.36
001-3400-539-5127	WORKERS COMP	94,892.00	86,984.48	15,815.36	71,169.12	23,722.88	0.00	25.00
001-3400-539-5128	RESERVE EXPENSE	6,400.00	4,014.40	1,950.00	2,064.40	4,335.60	0.00	67.74
001-3400-539-5129	UNIFORM ALLOWANCE	15,600.00	15,600.00	0.00	15,600.00	0.00	0.00	0.00
001-3400-539-5130	RESERVE UNIFORM ALLOW	3,000.00	1,650.00	0.00	1,650.00	1,350.00	0.00	45.00
001-3400-539-5131	EAP	258.00	193.50	0.00	193.50	64.50	0.00	25.00
001-3400-539-5133	LIFE INSURANCE	792.00	594.00	0.00	594.00	198.00	0.00	25.00
	<b>PERSONNEL SERVICES</b>	<b>2,146,416.00</b>	<b>1,930,633.98</b>	<b>215,431.43</b>	<b>1,715,202.55</b>	<b>431,213.45</b>	<b>0.00</b>	<b>20.09</b>
	<b>MATERIAL &amp; SERVICES</b>							
001-3400-539-5201	OFFICE SUPPLIESPOSTAGE	7,500.00	4,514.18	0.00	4,514.18	2,985.82	0.00	39.81
001-3400-539-5208	WEAPONSFLARESETC.	7,000.00	5,423.09	0.00	5,423.09	1,576.91	0.00	22.53
001-3400-539-5209	SCREENING PERSONNEL	5,000.00	4,560.12	800.00	3,760.12	1,239.88	0.00	24.80
001-3400-539-5210	DEPT TOOLS & SUPPLIES	8,000.00	7,883.74	611.11	7,272.63	727.37	0.00	9.09
001-3400-539-5216	COMMUNICATIONS	34,000.00	29,343.91	2,288.15	27,055.76	6,944.24	0.00	20.42
001-3400-539-5218	UTILITIES	23,000.00	17,570.00	0.00	17,570.00	5,430.00	0.00	23.61
001-3400-539-5224	FUELS	54,000.00	36,694.31	16.04	36,678.27	17,321.73	0.00	32.08
001-3400-539-5225	OFFICE EQUIP MAINT	15,000.00	13,269.71	1,764.59	11,505.12	3,494.88	851.76	17.62
001-3400-539-5226	EQUIPMENT	3,000.00	3,232.24	0.00	3,232.24	-232.24	0.00	-7.74
	MAINTENANCE							
001-3400-539-5227	RADIO & COMM MAINT	9,000.00	91,640.99	86,984.48	4,656.51	4,343.49	0.00	48.26

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
001-3400-539-5229	DISPATCH CONTRACT	181,060.00	120,891.86	0.00	120,891.86	60,168.14	0.00	33.23
001-3400-539-5261	LIABILITY INSURANCE	29,116.00	21,836.97	0.00	21,836.97	7,279.03	0.00	25.00
001-3400-539-5262	PROPERTY INSURANCE	3,612.00	2,709.00	0.00	2,709.00	903.00	0.00	25.00
001-3400-539-5263	VEHICLE INSURANCE	1,018.00	1,395.00	0.00	1,395.00	-377.00	0.00	-37.03
001-3400-539-5264	ERMA	5,116.00	3,836.97	0.00	3,836.97	1,279.03	0.00	25.00
001-3400-539-5265	RISK MGTRMA ADMIN FEES	2,665.00	1,998.72	0.00	1,998.72	666.28	0.00	25.00
001-3400-539-5270	PROFESSIONAL SERVICES	19,500.00	14,734.48	1,530.54	13,203.94	6,296.06	0.00	32.29
001-3400-539-5282	PISTOL RANGE	5,500.00	0.00	0.00	0.00	5,500.00	0.00	100.00
001-3400-539-5283	AMMUNITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-3400-539-5284	PROPERTY & EVIDENCE EXPENSE	2,000.00	131.42	0.00	131.42	1,868.58	0.00	93.43
001-3400-539-5291	CONFMEETINGSTRAVEL	3,000.00	2,823.38	0.00	2,823.38	176.62	0.00	5.89
001-3400-539-5292	MEMBERSHIPDUES	2,000.00	1,416.90	0.00	1,416.90	583.10	0.00	29.16
001-3400-539-5296	TRAINING & EDUCATION	9,000.00	2,544.24	0.00	2,544.24	6,455.76	0.00	71.73
001-3400-539-5297	POST TRAINING	15,000.00	14,020.70	0.00	14,020.70	979.30	0.00	6.53
001-3400-539-5298	JAIL BOOKING FEES	400.00	123.58	0.00	123.58	276.42	0.00	69.11
001-3400-539-5325	CRIME PREVENTION	2,500.00	2,209.85	0.00	2,209.85	290.15	0.00	11.61
	<b>MATERIAL &amp; SERVICES</b>	<b>446,987.00</b>	<b>404,805.36</b>	<b>93,994.91</b>	<b>310,810.45</b>	<b>136,176.55</b>	<b>851.76</b>	<b>30.27</b>
	<b>DEBT SERVICES</b>							
001-3400-539-5607	CAPITAL LEASE INTEREST	1,633.00	1,306.91	0.00	1,306.91	326.09	0.00	19.97
001-3400-539-5608	CAPITAL LEASE PRINCIPAL	15,846.00	11,802.34	0.00	11,802.34	4,043.66	0.00	25.52
001-3400-539-5609	CAPITAL LEASE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>DEBT SERVICES</b>	<b>17,479.00</b>	<b>13,109.25</b>	<b>0.00</b>	<b>13,109.25</b>	<b>4,369.75</b>	<b>0.00</b>	<b>25.00</b>
	<b>CAPITAL OUTLAY</b>							
001-3400-539-5701	CAPITAL OUTLAY	0.00	26,469.00	0.00	26,469.00	-26,469.00	0.00	0.00
001-3400-539-5715	POLICE PATROL CARS	49,000.00	31,644.64	0.00	31,644.64	17,355.36	227.50	34.95
001-3400-539-5716	REFRIGERATOR-FREEZERS	3,000.00	0.00	0.00	0.00	3,000.00	0.00	100.00
001-3400-539-5717	MODULAR FURNITURE	3,000.00	3,388.64	388.64	3,000.00	0.00	0.00	0.00
	<b>CAPITAL OUTLAY</b>	<b>55,000.00</b>	<b>61,502.28</b>	<b>388.64</b>	<b>61,113.64</b>	<b>-6,113.64</b>	<b>227.50</b>	<b>-11.53</b>
<b>3400</b>	<b>POLICE</b>	<b>2,665,882.00</b>	<b>2,410,050.87</b>	<b>309,814.98</b>	<b>2,100,235.89</b>	<b>565,646.11</b>	<b>1,079.26</b>	<b>21.18</b>
<b>3800</b>	<b>PUBLIC WORKS</b>							
	<b>PERSONNEL SERVICES</b>							
001-3800-549-5101	SALARIES	36,311.00	29,208.29	1,379.66	27,828.63	8,482.37	0.00	23.36
001-3800-549-5121	FICA	2,809.00	2,231.90	105.40	2,126.50	682.50	0.00	24.30
001-3800-549-5123	PERS	8,305.00	6,864.14	112.93	6,751.21	1,553.79	0.00	18.71
001-3800-549-5125	MEDICAL	237.00	38.63	0.49	38.14	198.86	0.00	83.91
001-3800-549-5127	WORKERS COMP	226.00	169.47	0.00	169.47	56.53	0.00	25.01
001-3800-549-5131	EAP	6.00	4.50	0.00	4.50	1.50	0.00	25.00
	<b>PERSONNEL SERVICES</b>	<b>47,894.00</b>	<b>38,516.93</b>	<b>1,598.48</b>	<b>36,918.45</b>	<b>10,975.55</b>	<b>0.00</b>	<b>22.92</b>
	<b>MATERIAL &amp; SERVICES</b>							
001-3800-549-5133	LIFE INSURANCE	30.00	22.50	0.00	22.50	7.50	0.00	25.00
001-3800-549-5201	OFFICE SUPPLIESPOSTAGE	450.00	245.07	0.00	245.07	204.93	0.00	45.54

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>YTD Bgt Var</u>	<u>Encumbered%</u>	<u>AvailUncollect</u>
001-3800-549-5216	COMMUNICATIONS	8,000.00	5,813.96	207.55	5,606.41	2,393.59	0.00	29.92
001-3800-549-5218	UTILITIES	550.00	0.00	0.00	0.00	550.00	0.00	100.00
001-3800-549-5225	OFFICE EQUIP MAINT	750.00	225.31	0.00	225.31	524.69	0.00	69.96
001-3800-549-5261	LIABILITY INSURANCE	667.00	500.31	0.00	500.31	166.69	0.00	24.99
001-3800-549-5262	PROPERTY INSURANCE	83.00	62.28	0.00	62.28	20.72	0.00	24.96
001-3800-549-5263	VEHICLE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-3800-549-5264	ERMA	117.00	87.75	0.00	87.75	29.25	0.00	25.00
001-3800-549-5265	RISK MGTRMA ADMIN FEES	61.00	45.72	0.00	45.72	15.28	0.00	25.05
	<b>MATERIAL &amp; SERVICES</b>	<b>10,708.00</b>	<b>7,002.90</b>	<b>207.55</b>	<b>6,795.35</b>	<b>3,912.65</b>	<b>0.00</b>	<b>36.54</b>
	<b>CAPITAL OUTLAY</b>							
001-3800-549-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3800</b>	<b>PUBLIC WORKS</b>	<b>58,602.00</b>	<b>45,519.83</b>	<b>1,806.03</b>	<b>43,713.80</b>	<b>14,888.20</b>	<b>0.00</b>	<b>25.41</b>
<b>4200</b>	<b>LANDSCAPE MAINTENANCE PERSONNEL SERVICES</b>							
001-4200-549-5101	SALARIES	76,318.00	61,989.94	2,843.98	59,145.96	17,172.04	0.00	22.50
001-4200-549-5102	OVERTIME	1,000.00	48.34	0.00	48.34	951.66	0.00	95.17
001-4200-549-5121	FICA	5,602.00	4,610.71	210.63	4,400.08	1,201.92	0.00	21.46
001-4200-549-5123	PERS	12,417.00	10,501.98	214.55	10,287.43	2,129.57	0.00	17.15
001-4200-549-5125	MEDICAL	13,300.00	10,221.55	513.62	9,707.93	3,592.07	0.00	27.01
001-4200-549-5127	WORKERS COMP	9,448.00	7,085.97	0.00	7,085.97	2,362.03	0.00	25.00
001-4200-549-5131	EAP	16.00	11.97	0.00	11.97	4.03	0.00	25.19
001-4200-549-5133	LIFE INSURANCE	96.00	72.00	0.00	72.00	24.00	0.00	25.00
	<b>PERSONNEL SERVICES</b>	<b>118,197.00</b>	<b>94,542.46</b>	<b>3,782.78</b>	<b>90,759.68</b>	<b>27,437.32</b>	<b>0.00</b>	<b>23.21</b>
	<b>MATERIAL &amp; SERVICES</b>							
001-4200-549-5210	DEPT TOOLS & SUPPLIES	16,500.00	5,521.81	0.00	5,521.81	10,978.19	0.00	66.53
001-4200-549-5218	UTILITIES	18,500.00	11,394.48	0.00	11,394.48	7,105.52	0.00	38.41
001-4200-549-5224	FUELS	3,100.00	2,558.68	0.00	2,558.68	541.32	0.00	17.46
001-4200-549-5261	LIABILITY INSURANCE	1,836.00	1,377.00	0.00	1,377.00	459.00	0.00	25.00
001-4200-549-5262	PROPERTY INSURANCE	228.00	171.00	0.00	171.00	57.00	0.00	25.00
001-4200-549-5263	VEHICLE INSURANCE	516.00	0.00	0.00	0.00	516.00	0.00	100.00
001-4200-549-5264	ERMA	323.00	242.28	0.00	242.28	80.72	0.00	24.99
001-4200-549-5265	RISK MGTRMA ADMIN FEES	168.00	126.00	0.00	126.00	42.00	0.00	25.00
	<b>MATERIAL &amp; SERVICES</b>	<b>41,171.00</b>	<b>21,391.25</b>	<b>0.00</b>	<b>21,391.25</b>	<b>19,779.75</b>	<b>0.00</b>	<b>48.04</b>
<b>4200</b>	<b>LANDSCAPE MAINTENANCE</b>	<b>159,368.00</b>	<b>115,933.71</b>	<b>3,782.78</b>	<b>112,150.93</b>	<b>47,217.07</b>	<b>0.00</b>	<b>29.63</b>
<b>4600</b>	<b>FACILITY MAINTENANCE MATERIAL &amp; SERVICES</b>							
001-4600-549-5210	DEPT TOOLS & SUPPLIES	11,500.00	7,819.11	0.00	7,819.11	3,680.89	0.00	32.01

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>YTD Bgt Var</u>	<u>Encumbered%</u>	<u>AvailUncollect</u>
001-4600-549-5220	JANITORIAL	39,000.00	32,860.58	0.00	32,860.58	6,139.42	0.00	15.74
001-4600-549-5221	REPAIRS & MAINTENANCE	6,500.00	10,164.30	0.00	10,164.30	-3,664.30	0.00	-56.37
	<b>MATERIAL &amp; SERVICES</b>	<b>57,000.00</b>	<b>50,843.99</b>	<b>0.00</b>	<b>50,843.99</b>	<b>6,156.01</b>	<b>0.00</b>	<b>10.80</b>
	<b>CAPITAL OUTLAY</b>							
001-4600-549-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-4600-549-5718	REPAINT FIRE STATION #1	25,000.00	24,600.00	0.00	24,600.00	400.00	0.00	1.60
	<b>CAPITAL OUTLAY</b>	<b>25,000.00</b>	<b>24,600.00</b>	<b>0.00</b>	<b>24,600.00</b>	<b>400.00</b>	<b>0.00</b>	<b>1.60</b>
<b>4600</b>	<b>FACILITY MAINTENANCE</b>	<b>82,000.00</b>	<b>75,443.99</b>	<b>0.00</b>	<b>75,443.99</b>	<b>6,556.01</b>	<b>0.00</b>	<b>8.00</b>
<b>4800</b>	<b>VEHICLE MAINTENANCE</b>							
	<b>PERSONNEL SERVICES</b>							
001-4800-549-5101	SALARIES	52,829.00	44,336.50	1,982.67	42,353.83	10,475.17	0.00	19.83
001-4800-549-5102	OVERTIME	3,000.00	0.00	0.00	0.00	3,000.00	0.00	100.00
001-4800-549-5121	FICA	3,902.00	3,278.92	145.88	3,133.04	768.96	0.00	19.71
001-4800-549-5123	PERS	12,214.00	10,406.58	166.09	10,240.49	1,973.51	0.00	16.16
001-4800-549-5125	MEDICAL	10,603.00	9,099.37	437.82	8,661.55	1,941.45	0.00	18.31
001-4800-549-5127	WORKERS COMP	5,557.00	4,167.72	0.00	4,167.72	1,389.28	0.00	25.00
001-4800-549-5131	EAP	14.00	10.53	0.00	10.53	3.47	0.00	24.79
001-4800-549-5133	LIFE INSURANCE	40.00	29.97	0.00	29.97	10.03	0.00	25.08
	<b>PERSONNEL SERVICES</b>	<b>88,159.00</b>	<b>71,329.59</b>	<b>2,732.46</b>	<b>68,597.13</b>	<b>19,561.87</b>	<b>0.00</b>	<b>22.19</b>
	<b>MATERIAL &amp; SERVICES</b>							
001-4800-549-5210	DEPT TOOLS & SUPPLIES	11,000.00	6,645.78	0.00	6,645.78	4,354.22	0.00	39.58
001-4800-549-5221	REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-4800-549-5222	VEHICLE MAINTENANCE	33,500.00	37,106.49	410.60	36,695.89	-3,195.89	20.00	-9.60
001-4800-549-5224	FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-4800-549-5261	LIABILITY INSURANCE	1,539.00	1,154.25	0.00	1,154.25	384.75	0.00	25.00
001-4800-549-5262	PROPERTY INSURANCE	191.00	143.28	0.00	143.28	47.72	0.00	24.98
001-4800-549-5264	ERMA	270.00	202.50	0.00	202.50	67.50	0.00	25.00
001-4800-549-5265	RISK MGTRAM ADMIN	141.00	105.75	0.00	105.75	35.25	0.00	25.00
	FEES							
	<b>MATERIAL &amp; SERVICES</b>	<b>46,641.00</b>	<b>45,358.05</b>	<b>410.60</b>	<b>44,947.45</b>	<b>1,693.55</b>	<b>20.00</b>	<b>3.59</b>
<b>4800</b>	<b>VEHICLE MAINTENANCE</b>	<b>134,800.00</b>	<b>116,687.64</b>	<b>3,143.06</b>	<b>113,544.58</b>	<b>21,255.42</b>	<b>20.00</b>	<b>15.75</b>
	<b>Expense</b>	<b>5,425,836.00</b>	<b>4,467,078.39</b>	<b>374,102.24</b>	<b>4,092,976.15</b>	<b>1,332,859.85</b>	<b>1,099.26</b>	<b>24.54</b>
<b>001</b>	<b>GENERAL FUND</b>	<b>-106,915.00</b>	<b>4,943,502.76</b>	<b>4,486,862.56</b>	<b>456,640.20</b>	<b>-563,555.20</b>	<b>1,099.26</b>	<b>528.13</b>
<b>021</b>	<b>POOL</b>							
	<b>Revenue</b>							
<b>0000</b>	<b>Department</b>							
	<b>CHARGES AND SERVICES</b>							
021-0000-433-0201	PUBLIC SWIMMING	-15,000.00	0.00	9,497.73	-9,497.73	-5,502.27	0.00	36.68
021-0000-433-0202	RED CROSS LESSONS	-11,000.00	0.00	4,270.18	-4,270.18	-6,729.82	0.00	61.18
021-0000-433-0203	LAP SWIMMING	-3,750.00	0.00	4,142.92	-4,142.92	392.92	0.00	-10.48

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	Avail	Uncollect
021-0000-433-0204	GROUP RENTALS	-13,000.00	0.00	9,220.00	-9,220.00	-3,780.00	0.00		29.08
021-0000-433-0206	CONCESSION STAND SALES	-7,500.00	0.00	4,758.87	-4,758.87	-2,741.13	0.00		36.55
021-0000-433-0207	AQUA AEROBICS	-5,000.00	0.00	3,006.27	-3,006.27	-1,993.73	0.00		39.87
	<b>CHARGES AND SERVICES</b>	<b>-55,250.00</b>	<b>0.00</b>	<b>34,895.97</b>	<b>-34,895.97</b>	<b>-20,354.03</b>	<b>0.00</b>		<b>36.84</b>
	<b>OTHER REVENUE</b>								
021-0000-462-0100	MISCELANEOUS	0.00	0.00	18.00	-18.00	18.00	0.00		0.00
021-0000-463-0201	POOL REIMB	-50,000.00	0.00	30,833.50	-30,833.50	-19,166.50	0.00		38.33
	<b>OTHER REVENUE</b>	<b>-50,000.00</b>	<b>0.00</b>	<b>30,851.50</b>	<b>-30,851.50</b>	<b>-19,148.50</b>	<b>0.00</b>		<b>38.30</b>
	<b>TRANSFERS</b>								
021-0000-471-0110	FROM GENERAL FUND	-95,000.00	0.00	71,250.03	-71,250.03	-23,749.97	0.00		25.00
	<b>TRANSFERS</b>	<b>-95,000.00</b>	<b>0.00</b>	<b>71,250.03</b>	<b>-71,250.03</b>	<b>-23,749.97</b>	<b>0.00</b>		<b>25.00</b>
<b>0000</b>	<b>Department</b>	<b>-200,250.00</b>	<b>0.00</b>	<b>136,997.50</b>	<b>-136,997.50</b>	<b>-63,252.50</b>	<b>0.00</b>		<b>31.59</b>
	<b>Revenue</b>	<b>-200,250.00</b>	<b>0.00</b>	<b>136,997.50</b>	<b>-136,997.50</b>	<b>-63,252.50</b>	<b>0.00</b>		<b>31.59</b>
	<b>Expense</b>								
<b>9100</b>	<b>OPERATING PERSONNEL SERVICES</b>								
021-9100-529-5108	LIFEGUARDS	49,000.00	56,605.78	11,477.04	45,128.74	3,871.26	0.00		7.90
021-9100-529-5111	AQUA AEROBICS	4,400.00	0.00	0.00	0.00	4,400.00	0.00		100.00
021-9100-529-5121	FICA	3,328.00	4,330.46	878.02	3,452.44	-124.44	0.00		-3.74
021-9100-529-5127	WORKERS COMP	5,599.00	4,199.22	0.00	4,199.22	1,399.78	0.00		25.00
021-9100-529-5131	EAP	17.00	12.78	0.00	12.78	4.22	0.00		24.82
	<b>PERSONNEL SERVICES</b>	<b>62,344.00</b>	<b>65,148.24</b>	<b>12,355.06</b>	<b>52,793.18</b>	<b>9,550.82</b>	<b>0.00</b>		<b>15.32</b>
	<b>MATERIAL &amp; SERVICES</b>								
021-9100-529-5201	OFFICE SUPPLIESPOSTAGE	750.00	142.86	0.00	142.86	607.14	0.00		80.95
021-9100-529-5210	DEPT TOOLS & SUPPLIES	20,000.00	8,647.70	25.00	8,622.70	11,377.30	0.00		56.89
021-9100-529-5213	CONCESSION STAND SUPPLIES	6,500.00	2,577.03	0.00	2,577.03	3,922.97	0.00		60.35
021-9100-529-5216	COMMUNICATIONS	1,800.00	722.99	0.00	722.99	1,077.01	0.00		59.83
021-9100-529-5218	UTILITIES	44,000.00	19,347.80	0.00	19,347.80	24,652.20	0.00		56.03
021-9100-529-5226	EQUIPMENT MAINTENANCE	7,200.00	4,822.75	0.00	4,822.75	2,377.25	0.00		33.02
021-9100-529-5261	LIABILITY INSURANCE	1,948.00	1,460.97	0.00	1,460.97	487.03	0.00		25.00
021-9100-529-5262	PROPERTY INSURANCE	242.00	181.53	0.00	181.53	60.47	0.00		24.99
021-9100-529-5264	ERMA	342.00	256.50	0.00	256.50	85.50	0.00		25.00
021-9100-529-5265	RISK MGTRMA ADMIN FEES	178.00	133.47	0.00	133.47	44.53	0.00		25.02
021-9100-529-5270	PROFESSIONAL SERVICES	34,000.00	32,716.16	0.00	32,716.16	1,283.84	0.00		3.78
021-9100-529-5291	CONFMEETINGSTRAVEL	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>MATERIAL &amp; SERVICES</b>	<b>116,960.00</b>	<b>71,009.76</b>	<b>25.00</b>	<b>70,984.76</b>	<b>45,975.24</b>	<b>0.00</b>		<b>39.31</b>
	<b>CAPITAL OUTLAY</b>								

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>YTD Bgt Var</u>	<u>Encumbered%</u>	<u>AvailUncollect</u>
021-9100-529-5701	CAPITAL OUTLAY	0.00	3,310.52	0.00	3,310.52	-3,310.52	0.00	0.00
021-9100-529-5728	SAND FILTER REPLACEMENT	20,000.00	18,822.03	0.00	18,822.03	1,177.97	0.00	5.89
	<b>CAPITAL OUTLAY</b>	<b>20,000.00</b>	<b>22,132.55</b>	<b>0.00</b>	<b>22,132.55</b>	<b>-2,132.55</b>	<b>0.00</b>	<b>-10.66</b>
<b>9100</b>	<b>OPERATING</b>	<b>199,304.00</b>	<b>158,290.55</b>	<b>12,380.06</b>	<b>145,910.49</b>	<b>53,393.51</b>	<b>0.00</b>	<b>26.79</b>
	<b>Expense</b>	<b>199,304.00</b>	<b>158,290.55</b>	<b>12,380.06</b>	<b>145,910.49</b>	<b>53,393.51</b>	<b>0.00</b>	<b>26.79</b>
<b>021</b>	<b>POOL</b>	<b>-946.00</b>	<b>158,290.55</b>	<b>149,377.56</b>	<b>8,912.99</b>	<b>-9,858.99</b>	<b>0.00</b>	<b>1,042.18</b>
<b>022</b>	<b>SENIOR CENTER</b>							
	<b>Revenue</b>							
<b>0000</b>	<b>Department</b>							
	<b>INTERGOVERNMENTAL</b>							
022-0000-422-0404	SENIOR NUTRITION	-24,000.00	667.00	14,165.85	-13,498.85	-10,501.15	0.00	43.75
	<b>INTERGOVERNMENTAL</b>	<b>-24,000.00</b>	<b>667.00</b>	<b>14,165.85</b>	<b>-13,498.85</b>	<b>-10,501.15</b>	<b>0.00</b>	<b>43.75</b>
	<b>CHARGES AND SERVICES</b>							
022-0000-461-0101	LUNCH CONTRIBUTIONS	-7,000.00	0.00	7,102.71	-7,102.71	102.71	0.00	-1.47
	<b>CHARGES AND SERVICES</b>	<b>-7,000.00</b>	<b>0.00</b>	<b>7,102.71</b>	<b>-7,102.71</b>	<b>102.71</b>	<b>0.00</b>	<b>-1.47</b>
	<b>TRANSFERS</b>							
022-0000-471-0110	FROM GENERAL FUND	-36,111.00	0.00	36,375.03	-36,375.03	264.03	0.00	-0.73
	<b>TRANSFERS</b>	<b>-36,111.00</b>	<b>0.00</b>	<b>36,375.03</b>	<b>-36,375.03</b>	<b>264.03</b>	<b>0.00</b>	<b>-0.73</b>
<b>0000</b>	<b>Department</b>	<b>-67,111.00</b>	<b>667.00</b>	<b>57,643.59</b>	<b>-56,976.59</b>	<b>-10,134.41</b>	<b>0.00</b>	<b>15.10</b>
	<b>Revenue</b>	<b>-67,111.00</b>	<b>667.00</b>	<b>57,643.59</b>	<b>-56,976.59</b>	<b>-10,134.41</b>	<b>0.00</b>	<b>15.10</b>
	<b>Expense</b>							
<b>7100</b>	<b>SENIOR CENTER</b>							
	<b>NUTRITION</b>							
	<b>PERSONNEL SERVICES</b>							
022-7100-529-5104	PARTTIME	24,000.00	19,458.00	984.00	18,474.00	5,526.00	0.00	23.03
022-7100-529-5121	FICA	1,836.00	1,488.52	75.28	1,413.24	422.76	0.00	23.03
022-7100-529-5127	WORKERS COMP	2,613.00	1,959.75	0.00	1,959.75	653.25	0.00	25.00
022-7100-529-5131	EAP	3.00	2.25	0.00	2.25	0.75	0.00	25.00
	<b>PERSONNEL SERVICES</b>	<b>28,452.00</b>	<b>22,908.52</b>	<b>1,059.28</b>	<b>21,849.24</b>	<b>6,602.76</b>	<b>0.00</b>	<b>23.21</b>
	<b>MATERIAL &amp; SERVICES</b>							
022-7100-529-5210	DEPT TOOLS & SUPPLIES	4,361.00	915.04	88.41	826.63	3,534.37	0.00	81.04
022-7100-529-5261	LIABILITY INSURANCE	345.00	258.75	0.00	258.75	86.25	0.00	25.00
022-7100-529-5262	PROPERTY INSURANCE	43.00	32.22	0.00	32.22	10.78	0.00	25.07
022-7100-529-5264	ERMA	61.00	45.72	0.00	45.72	15.28	0.00	25.05
022-7100-529-5265	RISK MGTRMA ADMIN	32.00	24.03	0.00	24.03	7.97	0.00	24.91
	FEES							
	<b>MATERIAL &amp; SERVICES</b>	<b>4,842.00</b>	<b>1,275.76</b>	<b>88.41</b>	<b>1,187.35</b>	<b>3,654.65</b>	<b>0.00</b>	<b>75.48</b>

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
7100	SENIOR CENTER NUTRITION	33,294.00	24,184.28	1,147.69	23,036.59	10,257.41	0.00	30.81
7200	SENIOR CENTER OUTREACH							
	<i>PERSONNEL SERVICES</i>							
022-7200-529-5101	SALARIES	15,256.00	11,326.27	565.20	10,761.07	4,494.93	0.00	29.46
022-7200-529-5121	FICA	0.00	855.05	42.66	812.39	-812.39	0.00	0.00
022-7200-529-5123	PERS	970.00	743.42	37.10	706.32	263.68	0.00	27.18
022-7200-529-5125	MEDICAL	1,527.00	353.09	0.00	353.09	1,173.91	0.00	76.88
022-7200-529-5127	WORKERS COMP	933.00	699.75	0.00	699.75	233.25	0.00	25.00
022-7200-529-5131	EAP	3.00	2.25	0.00	2.25	0.75	0.00	25.00
	<i>PERSONNEL SERVICES</i>	<b>18,689.00</b>	<b>13,979.83</b>	<b>644.96</b>	<b>13,334.87</b>	<b>5,354.13</b>	<b>0.00</b>	<b>28.65</b>
	<i>MATERIAL &amp; SERVICES</i>							
022-7200-529-5210	DEPT TOOLS & SUPPLIES	3,500.00	2,742.60	86.24	2,656.36	843.64	0.00	24.10
022-7200-529-5216	COMMUNICATIONS	4,950.00	3,158.79	86.72	3,072.07	1,877.93	0.00	37.94
022-7200-529-5218	UTILITIES	5,400.00	7,504.60	0.00	7,504.60	-2,104.60	0.00	-38.97
022-7200-529-5261	LIABILITY INSURANCE	362.00	271.53	0.00	271.53	90.47	0.00	24.99
022-7200-529-5262	PROPERTY INSURANCE	45.00	33.75	0.00	33.75	11.25	0.00	25.00
022-7200-529-5264	ERMA	64.00	47.97	0.00	47.97	16.03	0.00	25.05
022-7200-529-5265	RISK MGTRMA ADMIN FEES	33.00	24.75	0.00	24.75	8.25	0.00	25.00
022-7200-529-5270	PROFESSIONAL SERVICES	750.00	926.00	0.00	926.00	-176.00	0.00	-23.47
	<i>MATERIAL &amp; SERVICES</i>	<b>15,104.00</b>	<b>14,709.99</b>	<b>172.96</b>	<b>14,537.03</b>	<b>566.97</b>	<b>0.00</b>	<b>3.75</b>
7200	SENIOR CENTER OUTREACH	33,793.00	28,689.82	817.92	27,871.90	5,921.10	0.00	17.52
	Expense	67,087.00	52,874.10	1,965.61	50,908.49	16,178.51	0.00	24.12
022	SENIOR CENTER	-24.00	53,541.10	59,609.20	-6,068.10	6,044.10	0.00	-25,183.75
030	CDBG Revenue							
0000	Department							
	<i>INTERGOVERNMENTAL</i>							
030-0000-423-0503	19TH, 20TH & 21ST PROJECT	0.00	0.00	244,431.00	-244,431.00	244,431.00	0.00	0.00
	<i>INTERGOVERNMENTAL</i>	<b>0.00</b>	<b>0.00</b>	<b>244,431.00</b>	<b>-244,431.00</b>	<b>244,431.00</b>	<b>0.00</b>	<b>0.00</b>
	<i>TRANSFERS</i>							
030-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>TRANSFERS</i>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0000	Department	0.00	0.00	244,431.00	-244,431.00	244,431.00	0.00	0.00
	Revenue	0.00	0.00	244,431.00	-244,431.00	244,431.00	0.00	0.00



Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
<b>9100</b>	<b>Expense</b>							
	<b>OPERATING</b>							
	<b>CAPITAL OUTLAY</b>							
030-9100-549-5731	SMITH ST RECONSTRUCT	0.00	11,583.21	0.00	11,583.21	-11,583.21	0.00	0.00
	<b>CAPITAL OUTLAY</b>	<b>0.00</b>	<b>11,583.21</b>	<b>0.00</b>	<b>11,583.21</b>	<b>-11,583.21</b>	<b>0.00</b>	<b>0.00</b>
<b>9100</b>	<b>OPERATING</b>	<b>0.00</b>	<b>11,583.21</b>	<b>0.00</b>	<b>11,583.21</b>	<b>-11,583.21</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>	<b>0.00</b>	<b>11,583.21</b>	<b>0.00</b>	<b>11,583.21</b>	<b>-11,583.21</b>	<b>0.00</b>	<b>0.00</b>
<b>030</b>	<b>CDBG</b>	<b>0.00</b>	<b>11,583.21</b>	<b>244,431.00</b>	<b>-232,847.79</b>	<b>232,847.79</b>	<b>0.00</b>	<b>0.00</b>
<b>031</b>	<b>PARK IMPROVEMENTS</b>							
	<b>Revenue</b>							
<b>0000</b>	<b>Department</b>							
	<b>INTERGOVERNMENTAL</b>							
031-0000-423-0310	PARK IMPROVEMENT	-95,000.00	0.00	0.00	0.00	-95,000.00	0.00	100.00
	<b>GRANTS</b>							
	<b>INTERGOVERNMENTAL</b>	<b>-95,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-95,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>0000</b>	<b>Department</b>	<b>-95,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-95,000.00</b>	<b>0.00</b>	<b>100.00</b>
	<b>Revenue</b>	<b>-95,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-95,000.00</b>	<b>0.00</b>	<b>100.00</b>
	<b>Expense</b>							
<b>9100</b>	<b>OPERATING</b>							
	<b>CAPITAL OUTLAY</b>							
031-9100-549-5713	PARK IMPROVEMENTS	95,000.00	0.00	0.00	0.00	95,000.00	0.00	100.00
	<b>CAPITAL OUTLAY</b>	<b>95,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>95,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>9100</b>	<b>OPERATING</b>	<b>95,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>95,000.00</b>	<b>0.00</b>	<b>100.00</b>
	<b>Expense</b>	<b>95,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>95,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>031</b>	<b>PARK IMPROVEMENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>033</b>	<b>SAN JOAQUIN VALLEY</b>							
	<b>AIR GRANT</b>							
	<b>Revenue</b>							
<b>0000</b>	<b>Department</b>							
	<b>INTERGOVERNMENTAL</b>							
033-0000-421-0106	FEDSTATE GRANTS	0.00	0.00	33,122.03	-33,122.03	33,122.03	0.00	0.00
	<b>INTERGOVERNMENTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>33,122.03</b>	<b>-33,122.03</b>	<b>33,122.03</b>	<b>0.00</b>	<b>0.00</b>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>33,122.03</b>	<b>-33,122.03</b>	<b>33,122.03</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>33,122.03</b>	<b>-33,122.03</b>	<b>33,122.03</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
<b>9100</b>	<b>Expense</b> <b>OPERATING</b> <b>CAPITAL OUTLAY</b>							
033-9100-549-5715	EXPENSES	0.00	33,122.03	21.00	33,101.03	-33,101.03	0.00	0.00
	<b>CAPITAL OUTLAY</b>	<b>0.00</b>	<b>33,122.03</b>	<b>21.00</b>	<b>33,101.03</b>	<b>-33,101.03</b>	<b>0.00</b>	<b>0.00</b>
<b>9100</b>	<b>OPERATING</b>	<b>0.00</b>	<b>33,122.03</b>	<b>21.00</b>	<b>33,101.03</b>	<b>-33,101.03</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>	<b>0.00</b>	<b>33,122.03</b>	<b>21.00</b>	<b>33,101.03</b>	<b>-33,101.03</b>	<b>0.00</b>	<b>0.00</b>
<b>033</b>	<b>SAN JOAQUIN VALLEY</b> <b>AIR GRANT</b>	<b>0.00</b>	<b>33,122.03</b>	<b>33,143.03</b>	<b>-21.00</b>	<b>21.00</b>	<b>0.00</b>	<b>0.00</b>
<b>034</b>	<b>COPS SLESF</b>							
<b>0000</b>	<b>Revenue</b> <b>Department</b> <b>INTERGOVERNMENTAL</b>							
034-0000-421-0106	COPS SLESF GRANT	-100,000.00	0.00	109,416.41	-109,416.41	9,416.41	0.00	-9.42
	<b>INTERGOVERNMENTAL</b>	<b>-100,000.00</b>	<b>0.00</b>	<b>109,416.41</b>	<b>-109,416.41</b>	<b>9,416.41</b>	<b>0.00</b>	<b>-9.42</b>
<b>0000</b>	<b>Department</b>	<b>-100,000.00</b>	<b>0.00</b>	<b>109,416.41</b>	<b>-109,416.41</b>	<b>9,416.41</b>	<b>0.00</b>	<b>-9.42</b>
	<b>Revenue</b>	<b>-100,000.00</b>	<b>0.00</b>	<b>109,416.41</b>	<b>-109,416.41</b>	<b>9,416.41</b>	<b>0.00</b>	<b>-9.42</b>
<b>9100</b>	<b>Expense</b> <b>OPERATING</b> <b>INTERFUND TRANSFERS</b>							
034-9100-549-5505	TRANSFER TO OTHER FUNDS	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
	<b>INTERFUND TRANSFERS</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9100</b>	<b>OPERATING</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>034</b>	<b>COPS SLESF</b>	<b>0.00</b>	<b>100,000.00</b>	<b>109,416.41</b>	<b>-9,416.41</b>	<b>9,416.41</b>	<b>0.00</b>	<b>0.00</b>
<b>038</b>	<b>SIERRA ST SIGNAL</b> <b>SYNCHRO</b>							
<b>0000</b>	<b>Revenue</b> <b>Department</b> <b>INTERGOVERNMENTAL</b>							
038-0000-423-0607	CML GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>INTERGOVERNMENTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TRANSFERS</b>							
038-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	Avail	Uncollect
	<i>TRANSFERS</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9100</b>	<b>Expense</b>								
	<b>OPERATING</b>								
	<i>CAPITAL OUTLAY</i>								
038-9100-549-5729	SIERRA ST SIGNALS SYNCHRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>CAPITAL OUTLAY</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>9100</b>	<b>OPERATING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>038</b>	<b>SIERRA ST SIGNAL SYNCHRO</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>039</b>	<b>SIERRA ST TRANSIT STOP</b>								
	<b>Revenue</b>								
<b>0000</b>	<b>Department</b>								
	<i>INTERGOVERNMENTAL</i>								
039-0000-423-0607	CML GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
039-0000-471-0607	CML GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTERGOVERNMENTAL</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	<i>TRANSFERS</i>								
039-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>TRANSFERS</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9100</b>	<b>Expense</b>								
	<b>OPERATING</b>								
	<i>CAPITAL OUTLAY</i>								
039-9100-549-5731	SIERRA ST TRANSIT STOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>CAPITAL OUTLAY</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>9100</b>	<b>OPERATING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>039</b>	<b>SIERRA ST TRANSIT STOP</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
<b>040</b>	<b>14TH AVENUE BIKELINES</b>								
	Revenue								
<b>0000</b>	<b>Department</b>								
	<i>INTERGOVERNMENTAL</i>								
040-0000-423-0607	CML GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
040-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTERGOVERNMENTAL</i>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Revenue	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>040</b>	<b>14TH AVENUE BIKELINES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>041</b>	<b>SIERRA ST SIDE LINC TO</b>								
	EL								
	Revenue								
<b>0000</b>	<b>Department</b>								
	<i>INTERGOVERNMENTAL</i>								
041-0000-423-0607	CML GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
041-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTERGOVERNMENTAL</i>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Revenue	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>041</b>	<b>SIERRA ST SIDE LINC TO</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	EL								
<b>042</b>	<b>LINCOLN ST</b>								
	<b>RECONSTRUCT</b>								
	Revenue								
<b>0000</b>	<b>Department</b>								
	<i>INTERGOVERNMENTAL</i>								
042-0000-423-0608	STPL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
042-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTERGOVERNMENTAL</i>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Revenue	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>042</b>	<b>LINCOLN ST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>RECONSTRUCT</b>								
<b>043</b>	<b>SIERRA ST RECON RAF TO</b>								
	<b>99</b>								

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
<b>0000</b>	<b>Revenue</b>								
<b>0000</b>	<b>Department</b>								
	<i>INTERGOVERNMENTAL</i>								
043-0000-423-0608	STPL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTERGOVERNMENTAL</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	<i>TRANSFERS</i>								
043-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>TRANSFERS</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9100</b>	<b>Expense</b>								
<b>9100</b>	<b>OPERATING</b>								
	<i>CAPITAL OUTLAY</i>								
043-9100-549-5735	SIERRA ST RECON RJD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>CAPITAL OUTLAY</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>9100</b>	<b>OPERATING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>043</b>	<b>SIERRA ST RECON RAF TO 99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>044</b>	<b>10TH AND UNION LIGHTED CR</b>								
<b>0000</b>	<b>Revenue</b>								
<b>0000</b>	<b>Department</b>								
	<i>INTERGOVERNMENTAL</i>								
044-0000-423-0607	CML GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
044-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTERGOVERNMENTAL</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9100</b>	<b>Expense</b>								
<b>9100</b>	<b>OPERATING</b>								
	<i>CAPITAL OUTLAY</i>								
044-9100-549-5736	10TH & UNION LIGHTED CROS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>CAPITAL OUTLAY</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>9100</b>	<b>OPERATING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>YTD Bgt Var</u>	<u>Encumbered</u>	<u>% Avail</u>	<u>Uncollect</u>
	Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
044	10TH AND UNION LIGHTED CR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
045	SIERRA ST LIGHTED CROSSWA								
	Revenue								
0000	Department								
	<i>INTERGOVERNMENTAL</i>								
045-0000-423-0607	CML GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
045-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTERGOVERNMENTAL</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
0000	Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense								
9100	OPERATING								
	<i>CAPITAL OUTLAY</i>								
045-9100-549-5742	SIERRA ST LIGHTED CROSSWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>CAPITAL OUTLAY</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
9100	OPERATING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
045	SIERRA ST LIGHTED CROSSWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
046	EARL ST RECONSTRUCT								
	Revenue								
0000	Department								
	<i>INTERGOVERNMENTAL</i>								
046-0000-423-0608	STPL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
046-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTERGOVERNMENTAL</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
0000	Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
046	EARL ST RECONSTRUCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
048	SIERRA ST SIDEWALK								

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	Avail	Uncollect
	<b>16-18</b>								
	<b>Revenue</b>								
<b>0000</b>	<b>Department</b>								
	<i>INTERGOVERNMENTAL</i>								
048-0000-423-0607	CML GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
048-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTERGOVERNMENTAL</i>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>								
<b>9100</b>	<b>OPERATING</b>								
	<i>CAPITAL OUTLAY</i>								
048-9100-549-5740	SIERRA ST SIDEWALK 16-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>CAPITAL OUTLAY</i>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9100</b>	<b>OPERATING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>048</b>	<b>SIERRA ST SIDEWALK 16-18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>049</b>	<b>6TH ST RECONSTRUCT</b>								
	<b>Revenue</b>								
<b>0000</b>	<b>Department</b>								
	<i>INTERGOVERNMENTAL</i>								
049-0000-423-0608	STPL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
049-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTERGOVERNMENTAL</i>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>								
<b>9100</b>	<b>OPERATING</b>								
	<i>CAPITAL OUTLAY</i>								
049-9100-549-5741	6TH ST RECONSTRUCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>CAPITAL OUTLAY</i>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9100</b>	<b>OPERATING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>049</b>	<b>6TH ST RECONSTRUCT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
<b>050</b>	<b>HISTORIC DEPOT PROJECT</b>								
	<b>Revenue</b>								
<b>0000</b>	<b>Department</b>								
	<i>INTERGOVERNMENTAL</i>								
050-0000-423-0609	TE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTERGOVERNMENTAL</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	<i>TRANSFERS</i>								
050-0000-471-0101	HISTORIC DEPOT PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>TRANSFERS</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>050</b>	<b>HISTORIC DEPOT PROJECT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>052</b>	<b>18TH AVE SIDEWALK</b>								
	<b>Revenue</b>								
<b>0000</b>	<b>Department</b>								
	<i>INTERGOVERNMENTAL</i>								
052-0000-423-0610	CML	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTERGOVERNMENTAL</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>								
<b>9100</b>	<b>OPERATING</b>								
	<i>INTERFUND TRANSFERS</i>								
052-9100-549-5505	18TH AVE SIDEWALK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTERFUND TRANSFERS</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	<i>CAPITAL OUTLAY</i>								
052-9100-549-5747	18TH AVE SIDEWALK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>CAPITAL OUTLAY</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>9100</b>	<b>OPERATING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>052</b>	<b>18TH AVE SIDEWALK</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>053</b>	<b>10TH AVE</b>								



Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	Avail	Uncollect
	<b>RECONSTRUCTION</b>								
	<b>Revenue</b>								
<b>0000</b>	<b>Department</b>								
	<b>INTERGOVERNMENTAL</b>								
053-0000-423-0607	CML GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>INTERGOVERNMENTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TRANSFERS</b>								
053-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>								
<b>9100</b>	<b>OPERATING</b>								
	<b>CAPITAL OUTLAY</b>								
053-9100-549-5746	SIERRA TO STROUD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9100</b>	<b>OPERATING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>053</b>	<b>10TH AVE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>RECONSTRUCTION</b>								
<b>054</b>	<b>18KERN LIGHTED</b>								
	<b>CROSSWALK</b>								
	<b>Revenue</b>								
<b>0000</b>	<b>Department</b>								
	<b>INTERGOVERNMENTAL</b>								
054-0000-423-0607	CML GRANTS	-61,496.00	0.00	0.00	0.00	-61,496.00	0.00	100.00	
054-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>INTERGOVERNMENTAL</b>	<b>-61,496.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-61,496.00</b>	<b>0.00</b>	<b>100.00</b>	
<b>0000</b>	<b>Department</b>	<b>-61,496.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-61,496.00</b>	<b>0.00</b>	<b>100.00</b>	
	<b>Revenue</b>	<b>-61,496.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-61,496.00</b>	<b>0.00</b>	<b>100.00</b>	
	<b>Expense</b>								
<b>9100</b>	<b>OPERATING</b>								
	<b>CAPITAL OUTLAY</b>								
054-9100-549-5749	18KERN LIGHTED	61,496.00	11,246.97	0.00	11,246.97	50,249.03	0.00	81.71	
	CROSSWALK								
	<b>CAPITAL OUTLAY</b>	<b>61,496.00</b>	<b>11,246.97</b>	<b>0.00</b>	<b>11,246.97</b>	<b>50,249.03</b>	<b>0.00</b>	<b>81.71</b>	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
9100	OPERATING	61,496.00	11,246.97	0.00	11,246.97	50,249.03	0.00		81.71
	Expense	61,496.00	11,246.97	0.00	11,246.97	50,249.03	0.00		81.71
054	18KERN LIGHTED CROSSWALK	0.00	11,246.97	0.00	11,246.97	-11,246.97	0.00		0.00
055	BETHEL AVENUE IMPROVEMENTS								
	Revenue								
0000	Department <i>INTERGOVERNMENTAL</i>								
055-0000-423-0607	CML GRANTS	-359,439.00	0.00	0.00	0.00	-359,439.00	0.00		100.00
055-0000-471-0101	FROM OTHER FUNDS	-46,570.00	0.00	46,570.00	-46,570.00	0.00	0.00		0.00
	<i>INTERGOVERNMENTAL</i>	<i>-406,009.00</i>	<i>0.00</i>	<i>46,570.00</i>	<i>-46,570.00</i>	<i>-359,439.00</i>	<i>0.00</i>		<i>88.53</i>
0000	Department	-406,009.00	0.00	46,570.00	-46,570.00	-359,439.00	0.00		88.53
	Revenue	-406,009.00	0.00	46,570.00	-46,570.00	-359,439.00	0.00		88.53
	Expense								
9100	OPERATING <i>CAPITAL OUTLAY</i>								
055-9100-549-5747	BETHEL AVE IMPROVEMENTS	406,009.00	428.17	0.00	428.17	405,580.83	0.00		99.89
	<i>CAPITAL OUTLAY</i>	<i>406,009.00</i>	<i>428.17</i>	<i>0.00</i>	<i>428.17</i>	<i>405,580.83</i>	<i>0.00</i>		<i>99.89</i>
9100	OPERATING	406,009.00	428.17	0.00	428.17	405,580.83	0.00		99.89
	Expense	406,009.00	428.17	0.00	428.17	405,580.83	0.00		99.89
055	BETHEL AVENUE IMPROVEMENTS	0.00	428.17	46,570.00	-46,141.83	46,141.83	0.00		0.00
056	MADSEN AVE RECON SIERRA TO STD								
	Revenue								
0000	Department <i>INTERGOVERNMENTAL</i>								
056-0000-423-0607	CML GRANTS	0.00	0.00	0.00	0.00	0.00	0.00		0.00
056-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<i>INTERGOVERNMENTAL</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>		<i>0.00</i>
0000	Department	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Revenue	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Expense								

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
<b>9100</b>	<b>OPERATING</b>							
	<b>CAPITAL OUTLAY</b>							
056-9100-549-5746	MADSEN AVE RECON SIERRA TO STR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>CAPITAL OUTLAY</b>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>9100</b>	<b>OPERATING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Expense	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>056</b>	<b>MADSEN AVE RECON SIERRA TO STD</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>057</b>	<b>MADSEN AV BIKE PTH STRD TO KAM</b>							
	Revenue							
<b>0000</b>	<b>Department</b>							
	<b>INTERGOVERNMENTAL</b>							
057-0000-423-0607	CML GRANTS	-350,411.00	0.00	0.00	0.00	-350,411.00	0.00	100.00
057-0000-471-0101	FROM OTHER FUNDS	-45,403.00	0.00	45,403.00	-45,403.00	0.00	0.00	0.00
	<b>INTERGOVERNMENTAL</b>	<b>-395,814.00</b>	<b>0.00</b>	<b>45,403.00</b>	<b>-45,403.00</b>	<b>-350,411.00</b>	<b>0.00</b>	<b>88.53</b>
<b>0000</b>	<b>Department</b>	<b>-395,814.00</b>	<b>0.00</b>	<b>45,403.00</b>	<b>-45,403.00</b>	<b>-350,411.00</b>	<b>0.00</b>	<b>88.53</b>
	Revenue	<b>-395,814.00</b>	<b>0.00</b>	<b>45,403.00</b>	<b>-45,403.00</b>	<b>-350,411.00</b>	<b>0.00</b>	<b>88.53</b>
	Expense							
<b>9100</b>	<b>OPERATING</b>							
	<b>CAPITAL OUTLAY</b>							
057-9100-549-5749	MADSEN AV BIKE PTH STRD TO KAM	395,814.00	0.00	0.00	0.00	395,814.00	0.00	100.00
	<b>CAPITAL OUTLAY</b>	<b>395,814.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>395,814.00</b>	<b>0.00</b>	<b>100.00</b>
<b>9100</b>	<b>OPERATING</b>	<b>395,814.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>395,814.00</b>	<b>0.00</b>	<b>100.00</b>
	Expense	<b>395,814.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>395,814.00</b>	<b>0.00</b>	<b>100.00</b>
<b>057</b>	<b>MADSEN AV BIKE PTH STRD TO KAM</b>	<b>0.00</b>	<b>0.00</b>	<b>45,403.00</b>	<b>-45,403.00</b>	<b>45,403.00</b>	<b>0.00</b>	<b>0.00</b>
<b>102</b>	<b>GAS TAX</b>							
	Revenue							
<b>0000</b>	<b>Department</b>							
	<b>OTHER REVENUE</b>							
102-0000-451-0100	MISCELLANEOUS	-83,629.00	0.00	0.00	0.00	-83,629.00	0.00	100.00
	<b>OTHER REVENUE</b>	<b>-83,629.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-83,629.00</b>	<b>0.00</b>	<b>100.00</b>
	<b>SPECIAL REVENUE</b>							

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
102-0000-403-0601	2105	-70,334.00	0.00	37,595.28	-37,595.28	-32,738.72	0.00	46.55
102-0000-403-0602	2106	-47,280.00	0.00	22,103.88	-22,103.88	-25,176.12	0.00	53.25
102-0000-403-0603	2107	-90,861.00	0.00	47,061.05	-47,061.05	-43,799.95	0.00	48.21
102-0000-403-0604	2107.5	-3,000.00	0.00	3,000.00	-3,000.00	0.00	0.00	0.00
102-0000-403-0605	2103	-48,450.00	0.00	26,916.86	-26,916.86	-21,533.14	0.00	44.44
102-0000-404-0600	TRAFFIC CONGESTION RELIEF-SB1	-14,026.00	0.00	14,026.18	-14,026.18	0.18	0.00	0.00
102-0000-404-0606	ROAD MAINT AND REHAB ACCOUNT	-70,366.00	0.00	16,111.52	-16,111.52	-54,254.48	0.00	77.10
	<b>SPECIAL REVENUE</b>	<b>-344,317.00</b>	<b>0.00</b>	<b>166,814.77</b>	<b>-166,814.77</b>	<b>-177,502.23</b>	<b>0.00</b>	<b>51.55</b>
<b>0000</b>	<b>Department</b>	<b>-427,946.00</b>	<b>0.00</b>	<b>166,814.77</b>	<b>-166,814.77</b>	<b>-261,131.23</b>	<b>0.00</b>	<b>61.02</b>
	<b>Revenue</b>	<b>-427,946.00</b>	<b>0.00</b>	<b>166,814.77</b>	<b>-166,814.77</b>	<b>-261,131.23</b>	<b>0.00</b>	<b>61.02</b>
<b>9100</b>	<b>Expense OPERATING PERSONNEL SERVICES</b>							
102-9100-549-5101	SALARIES	119,684.00	104,825.14	4,513.36	100,311.78	19,372.22	0.00	16.19
102-9100-549-5102	OVERTIME	8,000.00	709.30	568.60	140.70	7,859.30	0.00	98.24
102-9100-549-5121	FICA	8,836.00	7,823.81	376.00	7,447.81	1,388.19	0.00	15.71
102-9100-549-5123	PERS	26,707.00	22,824.13	370.05	22,454.08	4,252.92	0.00	15.92
102-9100-549-5125	MEDICAL	29,728.00	29,015.84	1,452.95	27,562.89	2,165.11	0.00	7.28
102-9100-549-5127	WORKERS COMP	12,782.00	9,586.53	0.00	9,586.53	3,195.47	0.00	25.00
102-9100-549-5131	EAP	27.00	20.25	0.00	20.25	6.75	0.00	25.00
102-9100-549-5133	LIFE INSURANCE	106.00	79.47	0.00	79.47	26.53	0.00	25.03
	<b>PERSONNEL SERVICES</b>	<b>205,870.00</b>	<b>174,884.47</b>	<b>7,280.96</b>	<b>167,603.51</b>	<b>38,266.49</b>	<b>0.00</b>	<b>18.59</b>
	<b>MATERIAL &amp; SERVICES</b>							
102-9100-549-5219	STREET LIGHTS & SIGNALS	18,000.00	9,194.39	0.00	9,194.39	8,805.61	0.00	48.92
102-9100-549-5261	LIABILITY INSURANCE	3,070.00	2,302.47	0.00	2,302.47	767.53	0.00	25.00
102-9100-549-5262	PROPERTY INSURANCE	381.00	285.75	0.00	285.75	95.25	0.00	25.00
102-9100-549-5263	VEHICLE INSURANCE	516.00	387.00	0.00	387.00	129.00	0.00	25.00
102-9100-549-5264	ERMA	539.00	404.28	0.00	404.28	134.72	0.00	24.99
102-9100-549-5265	RISK MGTRMA ADMIN FEES	281.00	210.78	0.00	210.78	70.22	0.00	24.99
102-9100-549-5270	PROFESSIONAL SERVICES	22,000.00	32,180.74	10,707.25	21,473.49	526.51	0.00	2.39
	<b>MATERIAL &amp; SERVICES</b>	<b>44,787.00</b>	<b>44,965.41</b>	<b>10,707.25</b>	<b>34,258.16</b>	<b>10,528.84</b>	<b>0.00</b>	<b>23.51</b>
	<b>INTERFUND TRANSFERS</b>							
102-9100-549-5501	TRANSFER OUT-OVERHEAD	17,500.00	13,124.97	0.00	13,124.97	4,375.03	0.00	25.00
102-9100-549-5505	TRANSFERS TO OTHER FUNDS	91,973.00	91,973.00	0.00	91,973.00	0.00	0.00	0.00
	<b>INTERFUND TRANSFERS</b>	<b>109,473.00</b>	<b>105,097.97</b>	<b>0.00</b>	<b>105,097.97</b>	<b>4,375.03</b>	<b>0.00</b>	<b>4.00</b>
	<b>CAPITAL OUTLAY</b>							
102-9100-549-5706	2017 PAVEMENT	80,000.00	89,580.50	16,170.50	73,410.00	6,590.00	0.00	8.24

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>YTD Bgt Var</u>	<u>Encumbered%</u>	<u>AvailUncollect</u>
	MAINTENANCE							
	<i>CAPITAL OUTLAY</i>	<i>80,000.00</i>	<i>89,580.50</i>	<i>16,170.50</i>	<i>73,410.00</i>	<i>6,590.00</i>	<i>0.00</i>	<i>8.24</i>
<b>9100</b>	<b>OPERATING</b>	<b>440,130.00</b>	<b>414,528.35</b>	<b>34,158.71</b>	<b>380,369.64</b>	<b>59,760.36</b>	<b>0.00</b>	<b>13.58</b>
	Expense	440,130.00	414,528.35	34,158.71	380,369.64	59,760.36	0.00	13.58
<b>102</b>	<b>GAS TAX</b>	<b>12,184.00</b>	<b>414,528.35</b>	<b>200,973.48</b>	<b>213,554.87</b>	<b>-201,370.87</b>	<b>0.00</b>	<b>-1,652.75</b>
<b>103</b>	<b>LTF 3</b>							
<b>0000</b>	<b>Revenue</b>							
	<b>Department</b>							
	<i>INTEREST INCOME</i>							
103-0000-451-0101	INTEREST	-20.00	24.24	24.24	0.00	-20.00	0.00	100.00
	<i>INTEREST INCOME</i>	<i>-20.00</i>	<i>24.24</i>	<i>24.24</i>	<i>0.00</i>	<i>-20.00</i>	<i>0.00</i>	<i>100.00</i>
	<i>TRANSFERS</i>							
103-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>TRANSFERS</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	<i>SPECIAL REVENUE</i>							
103-0000-403-0701	ARTICLE 3	-8,750.00	0.00	0.00	0.00	-8,750.00	0.00	100.00
	<i>SPECIAL REVENUE</i>	<i>-8,750.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>-8,750.00</i>	<i>0.00</i>	<i>100.00</i>
<b>0000</b>	<b>Department</b>	<b>-8,770.00</b>	<b>24.24</b>	<b>24.24</b>	<b>0.00</b>	<b>-8,770.00</b>	<b>0.00</b>	<b>100.00</b>
	<b>Revenue</b>	<b>-8,770.00</b>	<b>24.24</b>	<b>24.24</b>	<b>0.00</b>	<b>-8,770.00</b>	<b>0.00</b>	<b>100.00</b>
	<b>Expense</b>							
<b>9100</b>	<b>OPERATING</b>							
	<i>CAPITAL OUTLAY</i>							
103-9100-549-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>CAPITAL OUTLAY</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>9100</b>	<b>OPERATING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>103</b>	<b>LTF 3</b>	<b>-8,770.00</b>	<b>24.24</b>	<b>24.24</b>	<b>0.00</b>	<b>-8,770.00</b>	<b>0.00</b>	<b>100.00</b>
<b>104</b>	<b>LTF 8</b>							
<b>0000</b>	<b>Revenue</b>							
	<b>Department</b>							
	<i>INTEREST INCOME</i>							
104-0000-451-0101	INTEREST	-2,300.00	1,544.10	1,544.10	0.00	-2,300.00	0.00	100.00
	<i>INTEREST INCOME</i>	<i>-2,300.00</i>	<i>1,544.10</i>	<i>1,544.10</i>	<i>0.00</i>	<i>-2,300.00</i>	<i>0.00</i>	<i>100.00</i>
	<i>TRANSFERS</i>							

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
104-0000-471-0101	FROM OTHER FUNDS	-75,000.00	0.00	75,000.00	-75,000.00	0.00	0.00	0.00
	<i>TRANSFERS</i>	<i>-75,000.00</i>	<i>0.00</i>	<i>75,000.00</i>	<i>-75,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	<i>SPECIAL REVENUE</i>							
104-0000-403-0702	ARTICLE 8	-395,000.00	0.00	31,530.00	-31,530.00	-363,470.00	0.00	92.02
104-0000-423-0607	STREET GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>SPECIAL REVENUE</i>	<i>-395,000.00</i>	<i>0.00</i>	<i>31,530.00</i>	<i>-31,530.00</i>	<i>-363,470.00</i>	<i>0.00</i>	<i>92.02</i>
<b>0000</b>	<b>Department</b>	<b>-472,300.00</b>	<b>1,544.10</b>	<b>108,074.10</b>	<b>-106,530.00</b>	<b>-365,770.00</b>	<b>0.00</b>	<b>77.44</b>
	<b>Revenue</b>	<b>-472,300.00</b>	<b>1,544.10</b>	<b>108,074.10</b>	<b>-106,530.00</b>	<b>-365,770.00</b>	<b>0.00</b>	<b>77.44</b>
	<b>Expense</b>							
<b>9100</b>	<b>OPERATING</b>							
	<i>MATERIAL &amp; SERVICES</i>							
104-9100-549-5210	DEPT TOOLS & SUPPLIES	2,500.00	2,472.47	0.00	2,472.47	27.53	0.00	1.10
104-9100-549-5218	UTILITIES	4,000.00	2,008.32	0.00	2,008.32	1,991.68	0.00	49.79
104-9100-549-5219	STREET LIGHTS & SIGNALS	13,000.00	1,279.00	0.00	1,279.00	11,721.00	0.00	90.16
104-9100-549-5224	FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
104-9100-549-5270	PROFESSIONAL SERVICES	15,000.00	2,350.00	0.00	2,350.00	12,650.00	0.00	84.33
104-9100-549-5275	STREET STRIPING	5,000.00	1,833.00	0.00	1,833.00	3,167.00	0.00	63.34
	PROGRAM							
	<i>MATERIAL &amp; SERVICES</i>	<i>39,500.00</i>	<i>9,942.79</i>	<i>0.00</i>	<i>9,942.79</i>	<i>29,557.21</i>	<i>0.00</i>	<i>74.83</i>
	<i>INTERFUND TRANSFERS</i>							
104-9100-549-5501	TRANSFER	20,500.00	15,374.97	0.00	15,374.97	5,125.03	0.00	25.00
	OUT-OVERHEAD							
104-9100-549-5505	TRANSFER TO OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	FUNDS							
	<i>INTERFUND TRANSFERS</i>	<i>20,500.00</i>	<i>15,374.97</i>	<i>0.00</i>	<i>15,374.97</i>	<i>5,125.03</i>	<i>0.00</i>	<i>25.00</i>
	<i>CAPITAL OUTLAY</i>							
104-9100-549-5701	CAPITAL OUTLAY	0.00	20,428.05	0.00	20,428.05	-20,428.05	0.00	0.00
104-9100-549-5704	21ST AVENUE REPAIRS	400,000.00	769.70	0.00	769.70	399,230.30	0.00	99.81
104-9100-549-5705	SIGNAGE UPDATES	75,000.00	20,399.71	0.00	20,399.71	54,600.29	0.00	72.80
104-9100-549-5706	RECLAMITE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>CAPITAL OUTLAY</i>	<i>475,000.00</i>	<i>41,597.46</i>	<i>0.00</i>	<i>41,597.46</i>	<i>433,402.54</i>	<i>0.00</i>	<i>91.24</i>
<b>9100</b>	<b>OPERATING</b>	<b>535,000.00</b>	<b>66,915.22</b>	<b>0.00</b>	<b>66,915.22</b>	<b>468,084.78</b>	<b>0.00</b>	<b>87.49</b>
	<b>Expense</b>	<b>535,000.00</b>	<b>66,915.22</b>	<b>0.00</b>	<b>66,915.22</b>	<b>468,084.78</b>	<b>0.00</b>	<b>87.49</b>
<b>104</b>	<b>LTF 8</b>	<b>62,700.00</b>	<b>68,459.32</b>	<b>108,074.10</b>	<b>-39,614.78</b>	<b>102,314.78</b>	<b>0.00</b>	<b>163.18</b>
<b>105</b>	<b>MEASURE C</b>							
	<b>Revenue</b>							
<b>0000</b>	<b>Department</b>							
	<i>INTEREST INCOME</i>							

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	Avail	Uncollect
105-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>INTEREST INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TRANSFERS</b>								
105-0000-471-0101	MEASURE C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>SPECIAL REVENUE</b>								
105-0000-403-0801	STREET MAINTENANCE	-170,000.00	57.36	152,938.99	-152,881.63	-17,118.37	0.00	10.07	
105-0000-403-0802	ADA COMPLIANCE	-6,000.00	0.00	4,619.00	-4,619.00	-1,381.00	0.00	23.02	
105-0000-403-0803	FLEXIBLE FUNDING	-199,000.00	0.00	143,322.64	-143,322.64	-55,677.36	0.00	27.98	
	<b>SPECIAL REVENUE</b>	<b>-375,000.00</b>	<b>57.36</b>	<b>300,880.63</b>	<b>-300,823.27</b>	<b>-74,176.73</b>	<b>0.00</b>	<b>19.78</b>	
<b>0000</b>	<b>Department</b>	<b>-375,000.00</b>	<b>57.36</b>	<b>300,880.63</b>	<b>-300,823.27</b>	<b>-74,176.73</b>	<b>0.00</b>	<b>19.78</b>	
	<b>Revenue</b>	<b>-375,000.00</b>	<b>57.36</b>	<b>300,880.63</b>	<b>-300,823.27</b>	<b>-74,176.73</b>	<b>0.00</b>	<b>19.78</b>	
	<b>Expense</b>								
<b>9200</b>	<b>SPECIAL OPERATING MATERIAL &amp; SERVICES</b>								
105-9200-549-5229	REPAIRS & MAINTENANCE	4,000.00	4,500.00	0.00	4,500.00	-500.00	0.00	-12.50	
105-9200-549-5270	PROFESSIONAL SERVICES	20,000.00	13,007.25	0.00	13,007.25	6,992.75	0.00	34.96	
	<b>MATERIAL &amp; SERVICES</b>	<b>24,000.00</b>	<b>17,507.25</b>	<b>0.00</b>	<b>17,507.25</b>	<b>6,492.75</b>	<b>0.00</b>	<b>27.05</b>	
	<b>CAPITAL OUTLAY</b>								
105-9200-549-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
105-9200-549-5704	21ST AVENUE REPAIRS	230,000.00	50,126.37	0.00	50,126.37	179,873.63	0.00	78.21	
105-9200-549-5707	CLARKSON AVE REPAIRS	125,000.00	0.00	0.00	0.00	125,000.00	0.00	100.00	
	<b>CAPITAL OUTLAY</b>	<b>355,000.00</b>	<b>50,126.37</b>	<b>0.00</b>	<b>50,126.37</b>	<b>304,873.63</b>	<b>0.00</b>	<b>85.88</b>	
<b>9200</b>	<b>SPECIAL OPERATING</b>	<b>379,000.00</b>	<b>67,633.62</b>	<b>0.00</b>	<b>67,633.62</b>	<b>311,366.38</b>	<b>0.00</b>	<b>82.15</b>	
<b>9300</b>	<b>MEASURE C MATERIAL &amp; SERVICES</b>								
105-9300-549-5230	SIDEWALK REPAIR	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	
	<b>MATERIAL &amp; SERVICES</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>9300</b>	<b>MEASURE C</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>9400</b>	<b>MEASURE C SUPPLIES MATERIAL &amp; SERVICES</b>								
105-9400-549-5210	DEPT TOOLS & SUPPLIES	20,000.00	1,115.26	0.00	1,115.26	18,884.74	0.00	94.42	
105-9400-549-5219	STREET LIGHTS & SIGNALS	98,000.00	103,866.90	0.00	103,866.90	-5,866.90	0.00	-5.99	
105-9400-549-5222	VEHICLE MAINTENANCE	4,500.00	3,695.41	0.00	3,695.41	804.59	0.00	17.88	
105-9400-549-5229	REPAIRS & MAINTENANCE	15,000.00	13,808.00	585.00	13,223.00	1,777.00	0.00	11.85	
105-9400-549-5230	SIDEWALK REPAIR	15,000.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	
105-9400-549-5270	PROFESSIONAL SERVICES	20,000.00	16,469.50	0.00	16,469.50	3,530.50	0.00	17.65	
105-9400-549-5294	AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>YTD Bgt Var</u>	<u>Encumbered%</u>	<u>AvailUncollect</u>
	<i>MATERIAL &amp; SERVICES</i>	<i>172,500.00</i>	<i>153,955.07</i>	<i>585.00</i>	<i>153,370.07</i>	<i>19,129.93</i>	<i>0.00</i>	<i>11.09</i>
	<i>INTERFUND TRANSFERS</i>							
105-9400-549-5501	TRANSFER OUT-OVERHEAD	20,500.00	15,374.97	0.00	15,374.97	5,125.03	0.00	25.00
	<i>INTERFUND TRANSFERS</i>	<i>20,500.00</i>	<i>15,374.97</i>	<i>0.00</i>	<i>15,374.97</i>	<i>5,125.03</i>	<i>0.00</i>	<i>25.00</i>
<b>9400</b>	<b>MEASURE C SUPPLIES</b>	<b>193,000.00</b>	<b>169,330.04</b>	<b>585.00</b>	<b>168,745.04</b>	<b>24,254.96</b>	<b>0.00</b>	<b>12.57</b>
	<b>Expense</b>	<b>577,000.00</b>	<b>241,963.66</b>	<b>585.00</b>	<b>241,378.66</b>	<b>335,621.34</b>	<b>0.00</b>	<b>58.17</b>
<b>105</b>	<b>MEASURE C</b>	<b>202,000.00</b>	<b>242,021.02</b>	<b>301,465.63</b>	<b>-59,444.61</b>	<b>261,444.61</b>	<b>0.00</b>	<b>129.43</b>
<b>107</b>	<b>ABANDONED VEHICLE</b>							
	<b>Revenue</b>							
<b>0000</b>	<b>Department</b>							
	<i>SPECIAL REVENUE</i>							
107-0000-403-0900	VEHICLE ABATEMENT ALLOC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>SPECIAL REVENUE</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>107</b>	<b>ABANDONED VEHICLE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>210</b>	<b>CAPITAL FACILITIES</b>							
	<b>Revenue</b>							
<b>0000</b>	<b>Department</b>							
	<i>IMPACT FEES</i>							
210-0000-451-0201	ARTERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0202	FIREAMBULANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0203	POLICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0204	CITY HALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0205	PUBLIC WORKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0206	SPEC RECREATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0207	LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0208	WATER FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0209	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0210	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-481-0102	ARTERIALS	-77,500.00	0.00	124,667.18	-124,667.18	47,167.18	0.00	-60.86
210-0000-481-0103	FIREAMBULANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-481-0104	POLICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-481-0105	CITY HALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-481-0106	PUBLIC WORKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-481-0107	SPEC RECREATION	-58,000.00	0.00	77,481.50	-77,481.50	19,481.50	0.00	-33.59
210-0000-481-0108	LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00



<b>Account Number</b>	<b>Description</b>	<b>Budget</b>	<b>Debits</b>	<b>Credits</b>	<b>End Bal</b>	<b>YTD Bgt Var</b>	<b>Encumbered%</b>	<b>AvailUncollect</b>
210-0000-481-0109	WATER FACILITIES	-85,000.00	0.00	57,993.29	-57,993.29	-27,006.71	0.00	31.77
210-0000-481-0110	PUBLIC SAFETY	-212,000.00	0.00	67,335.58	-67,335.58	-144,664.42	0.00	68.24
210-0000-481-0112	ADMIN FEES	0.00	0.00	8,090.59	-8,090.59	8,090.59	0.00	0.00
	<b>IMPACT FEES</b>	<b>-432,500.00</b>	<b>0.00</b>	<b>335,568.14</b>	<b>-335,568.14</b>	<b>-96,931.86</b>	<b>0.00</b>	<b>22.41</b>
	<b>CHARGES AND SERVICES</b>							
210-0000-481-0111	GENERAL GOVERNMENT	-99,880.00	0.00	81,838.38	-81,838.38	-18,041.62	0.00	18.06
	<b>CHARGES AND SERVICES</b>	<b>-99,880.00</b>	<b>0.00</b>	<b>81,838.38</b>	<b>-81,838.38</b>	<b>-18,041.62</b>	<b>0.00</b>	<b>18.06</b>
	<b>INTEREST INCOME</b>							
210-0000-451-0101	INTEREST	-2,000.00	1,097.46	1,097.46	0.00	-2,000.00	0.00	100.00
	<b>INTEREST INCOME</b>	<b>-2,000.00</b>	<b>1,097.46</b>	<b>1,097.46</b>	<b>0.00</b>	<b>-2,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>0000</b>	<b>Department</b>	<b>-534,380.00</b>	<b>1,097.46</b>	<b>418,503.98</b>	<b>-417,406.52</b>	<b>-116,973.48</b>	<b>0.00</b>	<b>21.89</b>
	<b>Revenue</b>	<b>-534,380.00</b>	<b>1,097.46</b>	<b>418,503.98</b>	<b>-417,406.52</b>	<b>-116,973.48</b>	<b>0.00</b>	<b>21.89</b>
	<b>Expense</b>							
<b>9601</b>	<b>TRAFFIC FACILITIES</b>							
	<b>MATERIAL &amp; SERVICES</b>							
210-9601-549-5270	PROFESSIONAL SERVICES	50,000.00	0.00	0.00	0.00	50,000.00	0.00	100.00
	<b>MATERIAL &amp; SERVICES</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>100.00</b>
	<b>INTERFUND TRANSFERS</b>							
210-9601-549-5505	TRANSFERS TO OTHER FUNDS	37,500.00	37,500.00	0.00	37,500.00	0.00	0.00	0.00
	<b>INTERFUND TRANSFERS</b>	<b>37,500.00</b>	<b>37,500.00</b>	<b>0.00</b>	<b>37,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9601</b>	<b>TRAFFIC FACILITIES</b>	<b>87,500.00</b>	<b>37,500.00</b>	<b>0.00</b>	<b>37,500.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>57.14</b>
<b>9606</b>	<b>PARKS &amp; REC FACILITIES</b>							
	<b>INTERFUND TRANSFERS</b>							
210-9606-549-5505	TRANSFERS TO OTHER FUNDS	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
	<b>INTERFUND TRANSFERS</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9606</b>	<b>PARKS &amp; REC FACILITIES</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9608</b>	<b>WATER FACILITIES</b>							
	<b>MATERIAL &amp; SERVICES</b>							
210-9608-549-5270	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>MATERIAL &amp; SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>INTERFUND TRANSFERS</b>							
210-9608-549-5505	TRANSFERS TO OTHER FUNDS	25,000.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00
	<b>INTERFUND TRANSFERS</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	Avail	Uncollect
	<i>CAPITAL OUTLAY</i>								
210-9608-549-5701		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>CAPITAL OUTLAY</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>9608</b>	<b>WATER FACILITIES</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9609</b>	<b>PUBLIC SAFETY FACILITIES</b>								
	<i>INTERFUND TRANSFERS</i>								
210-9609-549-5505	TRANSFER TO OTHER FUNDS	18,000.00	18,000.00	0.00	18,000.00	0.00	0.00	0.00	0.00
	<i>INTERFUND TRANSFERS</i>	<i>18,000.00</i>	<i>18,000.00</i>	<i>0.00</i>	<i>18,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	<i>DEBT SERVICES</i>								
210-9609-549-5606	CAPITLA LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>DEBT SERVICES</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>9609</b>	<b>PUBLIC SAFETY FACILITIES</b>	<b>18,000.00</b>	<b>18,000.00</b>	<b>0.00</b>	<b>18,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9691</b>	<b>GENERAL GOVT FACILITIES</b>								
	<i>INTERFUND TRANSFERS</i>								
210-9691-549-5505	TRANSFER TO OTHER FUNDS	37,500.00	37,500.00	0.00	37,500.00	0.00	0.00	0.00	0.00
	<i>INTERFUND TRANSFERS</i>	<i>37,500.00</i>	<i>37,500.00</i>	<i>0.00</i>	<i>37,500.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>9691</b>	<b>GENERAL GOVT FACILITIES</b>	<b>37,500.00</b>	<b>37,500.00</b>	<b>0.00</b>	<b>37,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>	<b>218,000.00</b>	<b>168,000.00</b>	<b>0.00</b>	<b>168,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22.94</b>
<b>210</b>	<b>CAPITAL FACILITIES</b>	<b>-316,380.00</b>	<b>169,097.46</b>	<b>418,503.98</b>	<b>-249,406.52</b>	<b>-66,973.48</b>	<b>0.00</b>	<b>0.00</b>	<b>21.17</b>
<b>211</b>	<b>SEWER CONNECTION</b>								
	<b>Revenue</b>								
<b>0000</b>	<b>Department</b>								
	<i>IMPACT FEES</i>								
211-0000-481-0201	CONNECTION FEES	-62,000.00	0.00	26,243.00	-26,243.00	-35,757.00	0.00	0.00	57.67
	<i>IMPACT FEES</i>	<i>-62,000.00</i>	<i>0.00</i>	<i>26,243.00</i>	<i>-26,243.00</i>	<i>-35,757.00</i>	<i>0.00</i>	<i>0.00</i>	<i>57.67</i>
	<i>INTEREST INCOME</i>								
211-0000-451-0101	INTEREST	-2,500.00	862.21	862.21	0.00	-2,500.00	0.00	0.00	100.00
	<i>INTEREST INCOME</i>	<i>-2,500.00</i>	<i>862.21</i>	<i>862.21</i>	<i>0.00</i>	<i>-2,500.00</i>	<i>0.00</i>	<i>0.00</i>	<i>100.00</i>
<b>0000</b>	<b>Department</b>	<b>-64,500.00</b>	<b>862.21</b>	<b>27,105.21</b>	<b>-26,243.00</b>	<b>-38,257.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59.31</b>
	<b>Revenue</b>	<b>-64,500.00</b>	<b>862.21</b>	<b>27,105.21</b>	<b>-26,243.00</b>	<b>-38,257.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59.31</b>

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
<b>9100</b>	<b>Expense</b>							
	<b>OPERATING</b>							
	<i>INTERFUND TRANSFERS</i>							
211-9100-549-5505	TRANSFERS TO OTHER FUNDS	25,000.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00
	<i>INTERFUND TRANSFERS</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>0.00</i>	<i>25,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	<i>CAPITAL OUTLAY</i>							
211-9100-549-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>CAPITAL OUTLAY</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>9100</b>	<b>OPERATING</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>211</b>	<b>SEWER CONNECTION</b>	<b>-39,500.00</b>	<b>25,862.21</b>	<b>27,105.21</b>	<b>-1,243.00</b>	<b>-38,257.00</b>	<b>0.00</b>	<b>96.85</b>
<b>212</b>	<b>STORM DRAIN</b>							
	<b>Revenue</b>							
<b>0000</b>	<b>Department</b>							
	<i>IMPACT FEES</i>							
212-0000-481-0301	STORM DRAIN FEES	-26,000.00	0.00	13,093.84	-13,093.84	-12,906.16	0.00	49.64
	<i>IMPACT FEES</i>	<i>-26,000.00</i>	<i>0.00</i>	<i>13,093.84</i>	<i>-13,093.84</i>	<i>-12,906.16</i>	<i>0.00</i>	<i>49.64</i>
	<i>INTEREST INCOME</i>							
212-0000-451-0101	INTEREST	-210.00	25.05	25.05	0.00	-210.00	0.00	100.00
	<i>INTEREST INCOME</i>	<i>-210.00</i>	<i>25.05</i>	<i>25.05</i>	<i>0.00</i>	<i>-210.00</i>	<i>0.00</i>	<i>100.00</i>
<b>0000</b>	<b>Department</b>	<b>-26,210.00</b>	<b>25.05</b>	<b>13,118.89</b>	<b>-13,093.84</b>	<b>-13,116.16</b>	<b>0.00</b>	<b>50.04</b>
	<b>Revenue</b>	<b>-26,210.00</b>	<b>25.05</b>	<b>13,118.89</b>	<b>-13,093.84</b>	<b>-13,116.16</b>	<b>0.00</b>	<b>50.04</b>
	<b>Expense</b>							
<b>9100</b>	<b>OPERATING</b>							
	<i>CAPITAL OUTLAY</i>							
212-9100-549-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>CAPITAL OUTLAY</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>9100</b>	<b>OPERATING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>212</b>	<b>STORM DRAIN</b>	<b>-26,210.00</b>	<b>25.05</b>	<b>13,118.89</b>	<b>-13,093.84</b>	<b>-13,116.16</b>	<b>0.00</b>	<b>50.04</b>
<b>214</b>	<b>PARK &amp; RECREATION</b>							
	<b>Revenue</b>							
<b>0000</b>	<b>Department</b>							

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	Avail	Uncollect
	<i>INTERGOVERNMENTAL</i>								
214-0000-422-0401	CMAS GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTERGOVERNMENTAL</i>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<i>IMPACT FEES</i>								
214-0000-451-0302	REGIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
214-0000-481-0401	HOLDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
214-0000-481-0402	NEIGHBORHOOD	0.00	0.00	15,552.00	-15,552.00	15,552.00	0.00	0.00	0.00
214-0000-481-0403	REGIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>IMPACT FEES</i>	<b>0.00</b>	<b>0.00</b>	<b>15,552.00</b>	<b>-15,552.00</b>	<b>15,552.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<i>INTEREST INCOME</i>								
214-0000-451-0101	INTEREST	-280.00	153.57	153.57	0.00	-280.00	0.00	100.00	
	<i>INTEREST INCOME</i>	<b>-280.00</b>	<b>153.57</b>	<b>153.57</b>	<b>0.00</b>	<b>-280.00</b>	<b>0.00</b>	<b>100.00</b>	
<b>0000</b>	<b>Department</b>	<b>-280.00</b>	<b>153.57</b>	<b>15,705.57</b>	<b>-15,552.00</b>	<b>15,272.00</b>	<b>0.00</b>	<b>-5,454.29</b>	
	<b>Revenue</b>	<b>-280.00</b>	<b>153.57</b>	<b>15,705.57</b>	<b>-15,552.00</b>	<b>15,272.00</b>	<b>0.00</b>	<b>-5,454.29</b>	
<b>214</b>	<b>PARK &amp; RECREATION</b>	<b>-280.00</b>	<b>153.57</b>	<b>15,705.57</b>	<b>-15,552.00</b>	<b>15,272.00</b>	<b>0.00</b>	<b>-5,454.29</b>	
<b>216</b>	<b>TRAFFIC IMPACT ZONE</b>								
	<b>Revenue</b>								
<b>0000</b>	<b>Department</b>								
	<i>INTEREST INCOME</i>								
216-0000-451-0101	INTEREST	0.00	0.26	0.26	0.00	0.00	0.00	0.00	0.00
	<i>INTEREST INCOME</i>	<b>0.00</b>	<b>0.26</b>	<b>0.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.26</b>	<b>0.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue</b>	<b>0.00</b>	<b>0.26</b>	<b>0.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>216</b>	<b>TRAFFIC IMPACT ZONE</b>	<b>0.00</b>	<b>0.26</b>	<b>0.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>243</b>	<b>EQUIP &amp; FACILITY</b>								
	<b>RESERVE</b>								
	<b>Revenue</b>								
<b>0000</b>	<b>Department</b>								
	<i>IMPACT FEES</i>								
243-0000-451-0504	POOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243-0000-451-0509	FIRE TRUCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>IMPACT FEES</i>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<i>INTEREST INCOME</i>								
243-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTEREST INCOME</i>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0000</b>	<b>Department</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	Avail	Uncollect
	Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	EQUIP & FACILITY RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318	WATER								
	Revenue								
0000	Department								
	IMPACT FEES								
318-0000-451-0402	WATER MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318-0000-451-0403	FIRE HYDRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318-0000-451-0404	WATER FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	IMPACT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER REVENUE								
318-0000-462-0100	MISCELLANEOUS	-1,000.00	0.00	405.00	-405.00	-595.00	0.00	59.50	
	OTHER REVENUE	-1,000.00	0.00	405.00	-405.00	-595.00	0.00	59.50	
	INTEREST INCOME								
318-0000-451-0101	INTEREST	-2,800.00	1,772.25	1,772.25	0.00	-2,800.00	0.00	100.00	
	INTEREST INCOME	-2,800.00	1,772.25	1,772.25	0.00	-2,800.00	0.00	100.00	
	UTILITY REVENUE								
318-0000-435-0101	WATER SALES	-2,000,000.00	9,941.44	1,594,864.92	-1,584,923.48	-415,076.52	0.00	20.75	
318-0000-435-0108	METER PROJECT	-200,000.00	0.00	159,954.34	-159,954.34	-40,045.66	0.00	20.02	
318-0000-435-0201	WATER	-40,000.00	632.96	53,551.98	-52,919.02	12,919.02	0.00	-32.30	
318-0000-462-0101	WATER METERS	-4,200.00	0.00	845.00	-845.00	-3,355.00	0.00	79.88	
	UTILITY REVENUE	-2,244,200.00	10,574.40	1,809,216.24	-1,798,641.84	-445,558.16	0.00	19.85	
0000	Department	-2,248,000.00	12,346.65	1,811,393.49	-1,799,046.84	-448,953.16	0.00	19.97	
	Revenue	-2,248,000.00	12,346.65	1,811,393.49	-1,799,046.84	-448,953.16	0.00	19.97	
5100	Expense								
	WATER								
	PERSONNEL SERVICES								
318-5100-549-5101	SALARIES	310,055.00	259,509.17	11,736.04	247,773.13	62,281.87	0.00	20.09	
318-5100-549-5102	OVERTIME	18,000.00	3,797.66	708.58	3,089.08	14,910.92	0.00	82.84	
318-5100-549-5104	PARTTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
318-5100-549-5121	FICA	23,025.00	19,598.84	923.76	18,675.08	4,349.92	0.00	18.89	
318-5100-549-5123	PERS	53,854.00	46,125.78	900.14	45,225.64	8,628.36	0.00	16.02	
318-5100-549-5124	PENSION EXPENSE-GASB 68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
318-5100-549-5125	MEDICAL	50,454.00	43,439.80	2,138.90	41,300.90	9,153.10	0.00	18.14	
318-5100-549-5127	WORKERS COMP	19,832.00	14,873.94	0.00	14,873.94	4,958.06	0.00	25.00	
318-5100-549-5131	EAP	143.00	107.28	0.00	107.28	35.72	0.00	24.98	
318-5100-549-5133	LIFE INSURANCE	170.00	127.53	0.00	127.53	42.47	0.00	24.98	
	PERSONNEL SERVICES	475,533.00	387,580.00	16,407.42	371,172.58	104,360.42	0.00	21.95	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	Avail	Uncollect
<b>MATERIAL &amp; SERVICES</b>									
318-5100-549-5201	OFFICE SUPPLIESPOSTAGE	50,000.00	16,779.45	89.94	16,689.51	33,310.49	0.00		66.62
318-5100-549-5210	DEPT TOOLS & SUPPLIES	22,500.00	8,267.87	12.00	8,255.87	14,244.13	0.00		63.31
318-5100-549-5216	COMMUNICATIONS	5,000.00	3,329.84	0.00	3,329.84	1,670.16	0.00		33.40
318-5100-549-5218	UTILITIES	185,000.00	194,771.08	0.00	194,771.08	-9,771.08	0.00		-5.28
318-5100-549-5222	VEHICLE MAINTENANCE	2,000.00	1,946.25	0.00	1,946.25	53.75	0.00		2.69
318-5100-549-5223	WATER SYSTEM MAINT	100,000.00	83,177.85	286.53	82,891.32	17,108.68	168.00		16.94
318-5100-549-5224	FUELS	11,500.00	9,525.02	0.00	9,525.02	1,974.98	0.00		17.17
318-5100-549-5261	LIABILITY INSURANCE	16,200.00	12,150.00	0.00	12,150.00	4,050.00	0.00		25.00
318-5100-549-5262	PROPERTY INSURANCE	2,010.00	1,507.50	0.00	1,507.50	502.50	0.00		25.00
318-5100-549-5263	VEHICLE INSURANCE	518.00	388.53	0.00	388.53	129.47	0.00		24.99
318-5100-549-5264	ERMA	2,847.00	2,135.25	0.00	2,135.25	711.75	0.00		25.00
318-5100-549-5265	RISK MGTRMA ADMIN FEES	1,482.00	1,111.50	0.00	1,111.50	370.50	0.00		25.00
318-5100-549-5270	PROFESSIONAL SERVICES	395,000.00	78,290.74	0.00	78,290.74	316,709.26	0.00		80.18
318-5100-549-5273	SGMA FEES	60,000.00	58,043.00	0.00	58,043.00	1,957.00	0.00		3.26
318-5100-549-5280	GROUNDWATER RECHARGE FEE	181,000.00	8,539.00	0.00	8,539.00	172,461.00	0.00		95.28
318-5100-549-5291	CONFMEETINGSTRAVEL	3,000.00	12,453.11	11,800.00	653.11	2,346.89	0.00		78.23
318-5100-549-5294	AUDIT	24,100.00	13,199.73	0.00	13,199.73	10,900.27	0.00		45.23
318-5100-549-5301	DEPRECIATION	234,153.00	0.00	0.00	0.00	234,153.00	0.00		100.00
	<b>MATERIAL &amp; SERVICES</b>	<b>1,296,310.00</b>	<b>505,615.72</b>	<b>12,188.47</b>	<b>493,427.25</b>	<b>802,882.75</b>	<b>168.00</b>		<b>61.92</b>
<b>INTERFUND TRANSFERS</b>									
318-5100-549-5501	TRANSFER OUT-OVERHEAD	300,000.00	225,000.00	0.00	225,000.00	75,000.00	0.00		25.00
318-5100-549-5505	TRANSFER TO OTHER FUNDS	167,788.00	202,601.03	0.00	202,601.03	-34,813.03	0.00		-20.75
	<b>INTERFUND TRANSFERS</b>	<b>467,788.00</b>	<b>427,601.03</b>	<b>0.00</b>	<b>427,601.03</b>	<b>40,186.97</b>	<b>0.00</b>		<b>8.59</b>
<b>DEBT SERVICES</b>									
318-5100-549-5601	WATER IMPROV BOND PYMTS	0.00	9,112.50	0.00	9,112.50	-9,112.50	0.00		0.00
318-5100-549-5602	SAFE DRINK WATER BND PYMT	0.00	6,912.50	0.00	6,912.50	-6,912.50	0.00		0.00
318-5100-549-5605	CIEDB WATER IMP LOAN	63,208.00	63,208.03	0.00	63,208.03	-0.03	0.00		0.00
318-5100-549-5606	CAPITAL LEASE LOAN PYMTS	25,685.00	25,684.83	0.00	25,684.83	0.17	0.00		0.00
	<b>DEBT SERVICES</b>	<b>88,893.00</b>	<b>104,917.86</b>	<b>0.00</b>	<b>104,917.86</b>	<b>-16,024.86</b>	<b>0.00</b>		<b>-18.03</b>
<b>CAPITAL OUTLAY</b>									
318-5100-549-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00		0.00
318-5100-549-5702	WATER METERS	0.00	0.00	0.00	0.00	0.00	0.00		0.00
318-5100-549-5708	COMPUTER REPLACEMENTS	5,000.00	4,979.58	0.00	4,979.58	20.42	0.00		0.41
318-5100-549-5711	CC CHAMBER TECH IMPROVS	4,500.00	4,488.81	0.00	4,488.81	11.19	0.00		0.25
318-5100-549-5719	F-150 TRUCK	30,000.00	0.00	0.00	0.00	30,000.00	0.00		100.00

<b>Account Number</b>	<b>Description</b>	<b>Budget</b>	<b>Debits</b>	<b>Credits</b>	<b>End Bal</b>	<b>YTD Bgt Var</b>	<b>Encumbered%</b>	<b>AvailUncollect</b>
318-5100-549-5720	ANNUAL WELL MAINTENANCE	20,000.00	0.00	0.00	0.00	20,000.00	0.00	100.00
318-5100-549-5737	2' LINE FROM NAPA TO DRAPER	50,000.00	0.00	0.00	0.00	50,000.00	0.00	100.00
	<b>CAPITAL OUTLAY</b>	<b>109,500.00</b>	<b>9,468.39</b>	<b>0.00</b>	<b>9,468.39</b>	<b>100,031.61</b>	<b>0.00</b>	<b>91.35</b>
<b>5100</b>	<b>WATER</b>	<b>2,438,024.00</b>	<b>1,435,183.00</b>	<b>28,595.89</b>	<b>1,406,587.11</b>	<b>1,031,436.89</b>	<b>168.00</b>	<b>42.30</b>
	<b>Expense</b>	<b>2,438,024.00</b>	<b>1,435,183.00</b>	<b>28,595.89</b>	<b>1,406,587.11</b>	<b>1,031,436.89</b>	<b>168.00</b>	<b>42.30</b>
<b>318</b>	<b>WATER</b>	<b>190,024.00</b>	<b>1,447,529.65</b>	<b>1,839,989.38</b>	<b>-392,459.73</b>	<b>582,483.73</b>	<b>168.00</b>	<b>306.44</b>
<b>319</b>	<b>SOLID WASTE</b>							
	<b>Revenue</b>							
<b>0000</b>	<b>Department</b>							
	<b>INTERGOVERNMENTAL</b>							
319-0000-422-0201	RECYCLING BEV CONT	-5,000.00	0.00	5,000.00	-5,000.00	0.00	0.00	0.00
	<b>INTERGOVERNMENTAL</b>	<b>-5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>OTHER REVENUE</b>							
319-0000-435-0301	PM 10 CREDITS	-5,000.00	0.00	1,572.00	-1,572.00	-3,428.00	0.00	68.56
	<b>OTHER REVENUE</b>	<b>-5,000.00</b>	<b>0.00</b>	<b>1,572.00</b>	<b>-1,572.00</b>	<b>-3,428.00</b>	<b>0.00</b>	<b>68.56</b>
	<b>UTILITY REVENUE</b>							
319-0000-435-0102	REFUSE CHARGES	-1,532,244.00	50.20	1,142,717.63	-1,142,667.43	-389,576.57	0.00	25.43
319-0000-435-0103	RECYCLING CHARGES	-201,654.00	863.64	154,788.25	-153,924.61	-47,729.39	0.00	23.67
319-0000-435-0104	STREET SWEEPING CHARGES	-139,332.00	1,776.15	104,010.73	-102,234.58	-37,097.42	0.00	26.63
319-0000-435-0202	REFUSE	-28,968.00	178.94	25,378.99	-25,200.05	-3,767.95	0.00	13.01
319-0000-435-0203	RECYCLING	-3,060.00	21.12	3,091.37	-3,070.25	10.25	0.00	-0.33
319-0000-435-0204	STREET SWEEPING	-2,550.00	164.87	2,401.64	-2,236.77	-313.23	0.00	12.28
	<b>UTILITY REVENUE</b>	<b>-1,907,808.00</b>	<b>3,054.92</b>	<b>1,432,388.61</b>	<b>-1,429,333.69</b>	<b>-478,474.31</b>	<b>0.00</b>	<b>25.08</b>
<b>0000</b>	<b>Department</b>	<b>-1,917,808.00</b>	<b>3,054.92</b>	<b>1,438,960.61</b>	<b>-1,435,905.69</b>	<b>-481,902.31</b>	<b>0.00</b>	<b>25.13</b>
	<b>Revenue</b>	<b>-1,917,808.00</b>	<b>3,054.92</b>	<b>1,438,960.61</b>	<b>-1,435,905.69</b>	<b>-481,902.31</b>	<b>0.00</b>	<b>25.13</b>
	<b>Expense</b>							
<b>9100</b>	<b>OPERATING</b>							
	<b>PERSONNEL SERVICES</b>							
319-9100-549-5101	SALARIES	125,408.00	99,588.34	4,707.38	94,880.96	30,527.04	0.00	24.34
319-9100-549-5121	FICA	9,449.00	7,450.79	351.51	7,099.28	2,349.72	0.00	24.87
319-9100-549-5123	PERS	25,413.00	20,653.14	366.84	20,286.30	5,126.70	0.00	20.17
319-9100-549-5124	PENSION EXPENSE-GASB 68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319-9100-549-5125	MEDICAL	14,841.00	12,608.26	639.01	11,969.25	2,871.75	0.00	19.35
319-9100-549-5127	WORKERS COMP	1,413.00	1,059.75	0.00	1,059.75	353.25	0.00	25.00
319-9100-549-5131	EAP	166.00	124.47	0.00	124.47	41.53	0.00	25.02
319-9100-549-5133	LIFE INSURANCE	138.00	103.50	0.00	103.50	34.50	0.00	25.00

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>YTD Bgt Var</u>	<u>Encumbered%</u>	<u>AvailUncollect</u>
	<b>PERSONNEL SERVICES</b>	<b>176,828.00</b>	<b>141,588.25</b>	<b>6,064.74</b>	<b>135,523.51</b>	<b>41,304.49</b>	<b>0.00</b>	<b>23.36</b>
	<b>MATERIAL &amp; SERVICES</b>							
319-9100-549-5201	OFFICE SUPPLIESPOSTAGE	24,000.00	13,687.08	89.94	13,597.14	10,402.86	0.00	43.35
319-9100-549-5210	DEPT TOOLS & SUPPLIES	4,000.00	2,136.29	0.00	2,136.29	1,863.71	0.00	46.59
319-9100-549-5216	COMMUNICATIONS	8,000.00	30.98	0.00	30.98	7,969.02	0.00	99.61
319-9100-549-5218	UTILITIES	1,700.00	1,374.61	0.00	1,374.61	325.39	0.00	19.14
319-9100-549-5225	OFFICE EQUIP MAINT	1,000.00	0.00	0.00	0.00	1,000.00	0.00	100.00
319-9100-549-5261	LIABILITY INSURANCE	18,790.00	14,092.56	0.00	14,092.56	4,697.44	0.00	25.00
319-9100-549-5262	PROPERTY INSURANCE	2,332.00	1,748.97	0.00	1,748.97	583.03	0.00	25.00
319-9100-549-5264	ERMA	3,303.00	2,477.25	0.00	2,477.25	825.75	0.00	25.00
319-9100-549-5265	RISK MGTRMA ADMIN FEES	1,718.00	1,288.53	0.00	1,288.53	429.47	0.00	25.00
319-9100-549-5271	PROF SERV-REFUSE	1,164,240.00	892,916.45	0.00	892,916.45	271,323.55	0.00	23.30
319-9100-549-5272	PROF SERV-ST SWEEPING	150,000.00	126,350.00	0.00	126,350.00	23,650.00	0.00	15.77
319-9100-549-5285	FRANCHISE FEES	59,000.00	48,519.63	0.00	48,519.63	10,480.37	0.00	17.76
319-9100-549-5294	AUDIT	13,750.00	13,723.44	0.00	13,723.44	26.56	0.00	0.19
319-9100-549-5301	DEPRECIATION	3,263.00	0.00	0.00	0.00	3,263.00	0.00	100.00
	<b>MATERIAL &amp; SERVICES</b>	<b>1,455,096.00</b>	<b>1,118,345.79</b>	<b>89.94</b>	<b>1,118,255.85</b>	<b>336,840.15</b>	<b>0.00</b>	<b>23.15</b>
	<b>INTERFUND TRANSFERS</b>							
319-9100-549-5501	TRANSFER OUT-OVERHEAD	240,000.00	180,000.00	0.00	180,000.00	60,000.00	0.00	25.00
	<b>INTERFUND TRANSFERS</b>	<b>240,000.00</b>	<b>180,000.00</b>	<b>0.00</b>	<b>180,000.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>25.00</b>
<b>9100</b>	<b>OPERATING</b>	<b>1,871,924.00</b>	<b>1,439,934.04</b>	<b>6,154.68</b>	<b>1,433,779.36</b>	<b>438,144.64</b>	<b>0.00</b>	<b>23.41</b>
	<b>Expense</b>	<b>1,871,924.00</b>	<b>1,439,934.04</b>	<b>6,154.68</b>	<b>1,433,779.36</b>	<b>438,144.64</b>	<b>0.00</b>	<b>23.41</b>
<b>319</b>	<b>SOLID WASTE</b>	<b>-45,884.00</b>	<b>1,442,988.96</b>	<b>1,445,115.29</b>	<b>-2,126.33</b>	<b>-43,757.67</b>	<b>0.00</b>	<b>95.37</b>
<b>320</b>	<b>AMBULANCEFIRE</b>							
	<b>Revenue</b>							
<b>0000</b>	<b>Department</b>							
	<b>INTERGOVERNMENTAL</b>							
320-0000-422-0302	HOMELAND SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320-0000-422-0303	FEMA GRANT	0.00	0.00	16,426.00	-16,426.00	16,426.00	0.00	0.00
320-0000-422-0308	OES GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320-0000-422-0309	SAFER GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>INTERGOVERNMENTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>16,426.00</b>	<b>-16,426.00</b>	<b>16,426.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>CHARGES AND SERVICES</b>							
320-0000-435-0105	AMBULANCE CHARGES	-2,243,000.00	6,716.30	929,004.83	-922,288.53	-1,320,711.47	0.00	58.88
320-0000-435-0106	FIRE MED	-16,500.00	0.00	18,095.00	-18,095.00	1,595.00	0.00	-9.67
	<b>CHARGES AND SERVICES</b>	<b>-2,259,500.00</b>	<b>6,716.30</b>	<b>947,099.83</b>	<b>-940,383.53</b>	<b>-1,319,116.47</b>	<b>0.00</b>	<b>58.38</b>
	<b>OTHER REVENUE</b>							
320-0000-435-0107	GEMT	0.00	453,824.97	481,006.77	-27,181.80	27,181.80	0.00	0.00



Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
320-0000-435-0109	IGT	-1,316,850.00	0.00	620,858.44	-620,858.44	-695,991.56	0.00	52.85
320-0000-460-0101	HOSPITAL DIST CONTRIBS	-250,000.00	0.00	249,999.00	-249,999.00	-1.00	0.00	0.00
320-0000-462-0100	MISCELLANEOUS	0.00	0.00	627.42	-627.42	627.42	0.00	0.00
320-0000-462-0210	FROM OTHER AGENCIES	0.00	0.00	572.42	-572.42	572.42	0.00	0.00
	<b>OTHER REVENUE</b>	<b>-1,566,850.00</b>	<b>453,824.97</b>	<b>1,353,064.05</b>	<b>-899,239.08</b>	<b>-667,610.92</b>	<b>0.00</b>	<b>42.61</b>
	<b>TRANSFERS</b>							
320-0000-471-0101	FROM OTHER FUNDS	-185,788.00	0.00	220,601.03	-220,601.03	34,813.03	0.00	-18.74
320-0000-471-0110	FROM GENERAL FUND	-161,000.00	0.00	120,750.03	-120,750.03	-40,249.97	0.00	25.00
	<b>TRANSFERS</b>	<b>-346,788.00</b>	<b>0.00</b>	<b>341,351.06</b>	<b>-341,351.06</b>	<b>-5,436.94</b>	<b>0.00</b>	<b>1.57</b>
<b>0000</b>	<b>Department</b>	<b>-4,173,138.00</b>	<b>460,541.27</b>	<b>2,657,940.94</b>	<b>-2,197,399.67</b>	<b>-1,975,738.33</b>	<b>0.00</b>	<b>47.34</b>
	<b>Revenue</b>	<b>-4,173,138.00</b>	<b>460,541.27</b>	<b>2,657,940.94</b>	<b>-2,197,399.67</b>	<b>-1,975,738.33</b>	<b>0.00</b>	<b>47.34</b>
	<b>Expense</b>							
<b>6100</b>	<b>AMBULANCE</b>							
	<b>PERSONNEL SERVICES</b>							
320-6100-539-5101	SALARIESFT	500,813.00	370,617.54	26,305.31	344,312.23	156,500.77	0.00	31.25
320-6100-539-5102	OVERTIMEFT	70,000.00	86,956.35	4,897.94	82,058.41	-12,058.41	0.00	-17.23
320-6100-539-5105	PCF'SPER DIEM	38,880.00	58,066.12	1,310.04	56,756.08	-17,876.08	0.00	-45.98
320-6100-539-5121	FICA	40,343.00	39,035.73	1,967.11	37,068.62	3,274.38	0.00	8.12
320-6100-539-5123	PERS	135,435.00	108,014.14	3,229.75	104,784.39	30,650.61	0.00	22.63
320-6100-539-5124	PENSION EXPENSE-GASB 68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320-6100-539-5125	MEDICAL	38,547.00	34,301.50	2,401.94	31,899.56	6,647.44	0.00	17.25
320-6100-539-5127	WORKERS COMP	77,400.00	58,050.00	0.00	58,050.00	19,350.00	0.00	25.00
320-6100-539-5129	UNIFORM ALLOWANCE	7,200.00	6,480.00	0.00	6,480.00	720.00	0.00	10.00
320-6100-539-5131	EAP	346.00	259.47	0.00	259.47	86.53	0.00	25.01
320-6100-539-5133	LIFE INSURANCE	328.00	245.97	0.00	245.97	82.03	0.00	25.01
	<b>PERSONNEL SERVICES</b>	<b>909,292.00</b>	<b>762,026.82</b>	<b>40,112.09</b>	<b>721,914.73</b>	<b>187,377.27</b>	<b>0.00</b>	<b>20.61</b>
	<b>MATERIAL &amp; SERVICES</b>							
320-6100-539-5201	OFFICE SUPPLIESPOSTAGE	1,300.00	1,045.75	0.00	1,045.75	254.25	0.00	19.56
320-6100-539-5204	SPEC DEPTLAUNDRY	5,000.00	4,632.57	0.00	4,632.57	367.43	0.00	7.35
320-6100-539-5210	DEPT TOOLS & SUPPLIES	25,000.00	15,678.35	239.41	15,438.94	9,561.06	0.00	38.24
320-6100-539-5215	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320-6100-539-5216	COMMUNICATIONS	8,500.00	4,091.95	82.00	4,009.95	4,490.05	0.00	52.82
320-6100-539-5222	VEHICLE MAINTENANCE	14,500.00	2,488.58	0.00	2,488.58	12,011.42	0.00	82.84
320-6100-539-5224	FUELS	15,000.00	13,800.35	0.00	13,800.35	1,199.65	0.00	8.00
320-6100-539-5225	OFFICE EQUIP MAINT	500.00	43.18	0.00	43.18	456.82	0.00	91.36
320-6100-539-5226	EQUIPMENT MAINTENANCE	8,000.00	7,330.30	0.00	7,330.30	669.70	0.00	8.37
320-6100-539-5250	AR WRITE OFF	1,110,000.00	553,527.54	0.00	553,527.54	556,472.46	0.00	50.13
320-6100-539-5261	LIABILITY INSURANCE	39,105.00	23,478.75	0.00	23,478.75	15,626.25	0.00	39.96
320-6100-539-5262	PROPERTY INSURANCE	4,852.00	3,638.97	0.00	3,638.97	1,213.03	0.00	25.00
320-6100-539-5263	VEHICLE INSURANCE	2,914.00	3,759.03	0.00	3,759.03	-845.03	0.00	-29.00
320-6100-539-5264	ERMA	6,873.00	5,154.75	0.00	5,154.75	1,718.25	0.00	25.00
320-6100-539-5265	RISK MGTRMA ADMIN	3,578.00	11,523.53	8,840.00	2,683.53	894.47	0.00	25.00

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
	FEEES							
320-6100-539-5270	PROFESSIONAL SERVICES	0.00	126,817.85	1,575.00	125,242.85	-125,242.85	0.00	0.00
320-6100-539-5291	CONFMEETINGSTRAVEL	4,700.00	1,941.66	0.00	1,941.66	2,758.34	0.00	58.69
320-6100-539-5296	TRAINING & EDUCATION	9,600.00	4,511.50	298.00	4,213.50	5,386.50	0.00	56.11
320-6100-539-5299	IGT EXPENSE	806,233.00	861,578.50	0.00	861,578.50	-55,345.50	0.00	-6.86
320-6100-539-5301	DEPRECIATION	114,753.00	0.00	0.00	0.00	114,753.00	0.00	100.00
320-6100-539-5340	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>MATERIAL &amp; SERVICES</b>	<b>2,180,408.00</b>	<b>1,645,043.11</b>	<b>11,034.41</b>	<b>1,634,008.70</b>	<b>546,399.30</b>	<b>0.00</b>	<b>25.06</b>
	<b>INTERFUND TRANSFERS</b>							
320-6100-539-5501	TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OUT-OVERHEAD							
	<b>INTERFUND TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>DEBT SERVICES</b>							
320-6100-539-5614	FIRE STATION BOND	70,788.00	70,781.78	0.00	70,781.78	6.22	0.00	0.01
	PAYMNTS							
	<b>DEBT SERVICES</b>	<b>70,788.00</b>	<b>70,781.78</b>	<b>0.00</b>	<b>70,781.78</b>	<b>6.22</b>	<b>0.00</b>	<b>0.01</b>
	<b>CAPITAL OUTLAY</b>							
320-6100-539-5701	CAPITAL OUTLAY	0.00	27,532.10	0.00	27,532.10	-27,532.10	0.00	0.00
320-6100-539-5722	IPADS	5,200.00	0.00	0.00	0.00	5,200.00	0.00	100.00
320-6100-539-5723	AMBULANCES	250,000.00	64,038.74	0.00	64,038.74	185,961.26	127,257.38	23.48
	<b>CAPITAL OUTLAY</b>	<b>255,200.00</b>	<b>91,570.84</b>	<b>0.00</b>	<b>91,570.84</b>	<b>163,629.16</b>	<b>127,257.38</b>	<b>14.25</b>
<b>6100</b>	<b>AMBULANCE</b>	<b>3,415,688.00</b>	<b>2,569,422.55</b>	<b>51,146.50</b>	<b>2,518,276.05</b>	<b>897,411.95</b>	<b>127,257.38</b>	<b>22.55</b>
<b>6200</b>	<b>FIRE</b>							
	<b>PERSONNEL SERVICES</b>							
320-6200-539-5101	SALARIESFT	194,760.00	189,331.08	11,430.90	177,900.18	16,859.82	0.00	8.66
320-6200-539-5102	OVERTIMEFT	30,000.00	47,071.28	2,290.84	44,780.44	-14,780.44	0.00	-49.27
320-6200-539-5105	PCF'SPER DIEM	15,120.00	22,621.67	509.46	22,112.21	-6,992.21	0.00	-46.24
320-6200-539-5121	FICA	15,689.00	19,582.76	884.99	18,697.77	-3,008.77	0.00	-19.18
320-6200-539-5123	PERS	52,669.00	47,150.88	1,401.14	45,749.74	6,919.26	0.00	13.14
320-6200-539-5124	PENSION EXPENSE-GASB 68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320-6200-539-5125	MEDICAL	14,991.00	18,487.84	1,012.16	17,475.68	-2,484.68	0.00	-16.57
320-6200-539-5127	WORKERS COMP	30,100.00	22,574.97	0.00	22,574.97	7,525.03	0.00	25.00
320-6200-539-5129	UNIFORM ALLOWANCE	2,800.00	2,520.00	0.00	2,520.00	280.00	0.00	10.00
320-6200-539-5131	EAP	44.00	33.03	0.00	33.03	10.97	0.00	24.93
320-6200-539-5133	LIFE INSURANCE	120.00	90.00	0.00	90.00	30.00	0.00	25.00
	<b>PERSONNEL SERVICES</b>	<b>356,293.00</b>	<b>369,463.51</b>	<b>17,529.49</b>	<b>351,934.02</b>	<b>4,358.98</b>	<b>0.00</b>	<b>1.22</b>
	<b>MATERIAL &amp; SERVICES</b>							
320-6200-539-5201	OFFICE SUPPLIESPOSTAGE	750.00	1,037.13	0.00	1,037.13	-287.13	0.00	-38.28
320-6200-539-5205	PERSONNELMEDICAL	2,500.00	2,706.77	0.00	2,706.77	-206.77	0.00	-8.27
320-6200-539-5210	DEPT TOOLS & SUPPLIES	17,500.00	9,152.92	1,077.20	8,075.72	9,424.28	0.00	53.85
320-6200-539-5211	PCF UNIFORMS	6,000.00	6,033.73	0.00	6,033.73	-33.73	0.00	-0.56
320-6200-539-5214	PRINTING & ADVERTISING	200.00	0.00	0.00	0.00	200.00	0.00	100.00

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
320-6200-539-5216	COMMUNICATIONS	12,500.00	9,212.84	82.00	9,130.84	3,369.16	0.00	26.95
320-6200-539-5218	UTILITIES	21,000.00	19,292.65	0.00	19,292.65	1,707.35	0.00	8.13
320-6200-539-5222	VEHICLE MAINTENANCE	10,000.00	17,717.65	0.00	17,717.65	-7,717.65	0.00	-77.18
320-6200-539-5224	FUELS	6,500.00	5,862.46	0.00	5,862.46	637.54	0.00	9.81
320-6200-539-5226	EQUIPMENT MAINTENANCE	6,000.00	6,265.09	714.57	5,550.52	449.48	0.00	7.49
320-6200-539-5261	LIABILITY INSURANCE	5,020.00	2,864.97	0.00	2,864.97	2,155.03	0.00	42.93
320-6200-539-5262	PROPERTY INSURANCE	623.00	467.28	0.00	467.28	155.72	0.00	25.00
320-6200-539-5263	VEHICLE INSURANCE	3,172.00	4,029.03	0.00	4,029.03	-857.03	0.00	-27.02
320-6200-539-5264	ERMA	882.00	661.50	0.00	661.50	220.50	0.00	25.00
320-6200-539-5265	RISK MGTRMA ADMIN FEES	459.00	344.25	0.00	344.25	114.75	0.00	25.00
320-6200-539-5291	CONFMEETINGSTRAVEL	3,700.00	1,980.20	0.00	1,980.20	1,719.80	0.00	46.48
320-6200-539-5292	MEMBERSHIPSDUES	3,000.00	1,982.50	0.00	1,982.50	1,017.50	0.00	33.92
320-6200-539-5296	TRAINING & EDUCATION	5,400.00	2,923.50	0.00	2,923.50	2,476.50	0.00	45.86
320-6200-539-5324	FIRE PREVENTION	1,000.00	140.37	0.00	140.37	859.63	0.00	85.96
	<b>MATERIAL &amp; SERVICES</b>	<b>106,206.00</b>	<b>92,674.84</b>	<b>1,873.77</b>	<b>90,801.07</b>	<b>15,404.93</b>	<b>0.00</b>	<b>14.50</b>
	<b>CAPITAL OUTLAY</b>							
320-6200-539-5701	CAPITAL OUTLAY	0.00	18,781.72	0.00	18,781.72	-18,781.72	0.00	0.00
320-6200-539-5724	COMPUTERS & MONITORS	1,500.00	0.00	0.00	0.00	1,500.00	0.00	100.00
320-6200-539-5725	WILDLAND TURNOUTS	4,800.00	3,635.65	0.00	3,635.65	1,164.35	0.00	24.26
320-6200-539-5726	TURNOUT EXTRACTORS	18,000.00	0.00	0.00	0.00	18,000.00	0.00	100.00
320-6200-539-5727	FIRE STN #1 FURNITURE	2,100.00	0.00	0.00	0.00	2,100.00	0.00	100.00
	<b>CAPITAL OUTLAY</b>	<b>26,400.00</b>	<b>22,417.37</b>	<b>0.00</b>	<b>22,417.37</b>	<b>3,982.63</b>	<b>0.00</b>	<b>15.09</b>
<b>6200</b>	<b>FIRE</b>	<b>488,899.00</b>	<b>484,555.72</b>	<b>19,403.26</b>	<b>465,152.46</b>	<b>23,746.54</b>	<b>0.00</b>	<b>4.86</b>
	<b>Expense</b>	<b>3,904,587.00</b>	<b>3,053,978.27</b>	<b>70,549.76</b>	<b>2,983,428.51</b>	<b>921,158.49</b>	<b>127,257.38</b>	<b>20.33</b>
<b>320</b>	<b>AMBULANCEFIRE</b>	<b>-268,551.00</b>	<b>3,514,519.54</b>	<b>2,728,490.70</b>	<b>786,028.84</b>	<b>-1,054,579.84</b>	<b>127,257.38</b>	<b>440.08</b>
<b>501</b>	<b>RISK MANAGEMENT</b>							
	<b>Revenue</b>							
<b>0000</b>	<b>Department</b>							
	<b>CHARGES AND SERVICES</b>							
501-0000-515-0561	WORKERS COMP INS CHGS	-276,012.00	0.00	207,009.09	-207,009.09	-69,002.91	0.00	25.00
501-0000-515-0562	EMP ASSIST PRGM CHGS	-1,159.00	0.00	867.78	-867.78	-291.22	0.00	25.13
501-0000-515-0563	LIFE INSURANCE CHARGES	-2,540.00	0.00	1,904.85	-1,904.85	-635.15	0.00	25.01
501-0000-515-0564	DISABILITY INS CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
501-0000-515-0565	GEN LIABILITY INS CHGS	-131,020.00	0.00	91,517.58	-91,517.58	-39,502.42	0.00	30.15
501-0000-515-0566	PROPERTY INS CHGS	-16,255.00	0.00	12,192.66	-12,192.66	-4,062.34	0.00	24.99
501-0000-515-0567	VEHICLE INS CHARGES	-9,100.00	0.00	10,048.59	-10,048.59	948.59	0.00	-10.42
501-0000-515-0568	ERMA PERSONNEL CHGS	-23,027.00	0.00	17,269.38	-17,269.38	-5,757.62	0.00	25.00
501-0000-515-0569	RISK MGT ADMIN CHGS	-11,989.00	0.00	8,990.19	-8,990.19	-2,998.81	0.00	25.01
	<b>CHARGES AND SERVICES</b>	<b>-471,102.00</b>	<b>0.00</b>	<b>349,800.12</b>	<b>-349,800.12</b>	<b>-121,301.88</b>	<b>0.00</b>	<b>25.75</b>
<b>0000</b>	<b>Department</b>	<b>-471,102.00</b>	<b>0.00</b>	<b>349,800.12</b>	<b>-349,800.12</b>	<b>-121,301.88</b>	<b>0.00</b>	<b>25.75</b>

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	Avail	Uncollect
	Revenue	-471,102.00	0.00	349,800.12	-349,800.12	-121,301.88	0.00		25.75
5200	Expense RISK MANAGEMENT PERSONNEL SERVICES								
501-5200-515-5101	SALARIES	4,213.00	0.00	0.00	0.00	4,213.00	0.00		100.00
501-5200-515-5121	FICA	314.00	0.00	0.00	0.00	314.00	0.00		100.00
501-5200-515-5123	PERS	269.00	0.00	0.00	0.00	269.00	0.00		100.00
501-5200-515-5125	MEDICAL	160.00	0.00	0.00	0.00	160.00	0.00		100.00
501-5200-515-5127	WORKERS COMP	41.00	0.00	0.00	0.00	41.00	0.00		100.00
501-5200-515-5131	EAP	1.00	0.00	0.00	0.00	1.00	0.00		100.00
501-5200-515-5133	LIFE INSURANCE	2.00	0.00	0.00	0.00	2.00	0.00		100.00
	PERSONNEL SERVICES	5,000.00	0.00	0.00	0.00	5,000.00	0.00		100.00
	MATERIAL & SERVICES								
501-5200-515-5261	WORKERS COMP PREMS	276,012.00	257,613.00	0.00	257,613.00	18,399.00	0.00		6.67
501-5200-515-5262	EMP ASSIST PRGM PREMS	1,159.00	1,159.00	0.00	1,159.00	0.00	0.00		0.00
501-5200-515-5263	LIFE INSURANCE PREMS	2,540.00	0.00	0.00	0.00	2,540.00	0.00		100.00
501-5200-515-5264	DISABILITY INS PREMIUMS	0.00	0.00	0.00	0.00	0.00	0.00		0.00
501-5200-515-5265	GEN LIAB INS PREMIUMS	131,020.00	123,109.00	8,915.00	114,194.00	16,826.00	0.00		12.84
501-5200-515-5266	PROPERTY INS PREMIUMS	16,255.00	16,044.00	0.00	16,044.00	211.00	0.00		1.30
501-5200-515-5267	VEHICLE INS PREMIUMS	9,100.00	13,398.00	0.00	13,398.00	-4,298.00	0.00		-47.23
501-5200-515-5268	ERMA PERSONNEL PREMS	23,027.00	20,097.00	0.00	20,097.00	2,930.00	0.00		12.72
501-5200-515-5269	CSJVRMA ADMIN CHGS	6,989.00	7,305.00	0.00	7,305.00	-316.00	0.00		-4.52
	MATERIAL & SERVICES	466,102.00	438,725.00	8,915.00	429,810.00	36,292.00	0.00		7.79
5200	RISK MANAGEMENT	471,102.00	438,725.00	8,915.00	429,810.00	41,292.00	0.00		8.76
	Expense	471,102.00	438,725.00	8,915.00	429,810.00	41,292.00	0.00		8.76
501	RISK MANAGEMENT	0.00	438,725.00	358,715.12	80,009.88	-80,009.88	0.00		0.00
505	Fund								
0000	Revenue								
0000	Department								
505-0000-515-0655	GEN LIABILITY INS CHGS	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	CHARGES AND SERVICES	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0000	Department	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5200	RISK MANAGEMENT								
505-5200-515-5264	DISABILITY INS PREMIUMS	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	CHARGES AND SERVICES	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5200	RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00		0.00

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	Avail	Uncollect
	Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
505	Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740	SUCCESSOR AGENCY RDA								
	Revenue								
0000	Department								
	<i>SPECIAL REVENUE</i>								
740-0000-401-0601	AREA #1	-169,597.00	0.00	0.00	0.00	-169,597.00	0.00	100.00	
	<i>SPECIAL REVENUE</i>	<i>-169,597.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>-169,597.00</i>	<i>0.00</i>	<i>100.00</i>	
0000	Department	-169,597.00	0.00	0.00	0.00	-169,597.00	0.00	100.00	
	Revenue	-169,597.00	0.00	0.00	0.00	-169,597.00	0.00	100.00	
	Expense								
9100	OPERATING								
	<i>MATERIAL &amp; SERVICES</i>								
740-9100-519-5270	PROFESSIONAL SERVICES	15,500.00	0.00	0.00	0.00	15,500.00	0.00	100.00	
	<i>MATERIAL &amp; SERVICES</i>	<i>15,500.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>15,500.00</i>	<i>0.00</i>	<i>100.00</i>	
	<i>DEBT SERVICES</i>								
740-9100-519-5606	RDA BOND RETIREMENT	45,405.00	8,295.00	0.00	8,295.00	37,110.00	0.00	81.73	
740-9100-519-5615	CIEDB POLICE FACILITY LOA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	<i>DEBT SERVICES</i>	<i>45,405.00</i>	<i>8,295.00</i>	<i>0.00</i>	<i>8,295.00</i>	<i>37,110.00</i>	<i>0.00</i>	<i>81.73</i>	
9100	OPERATING	60,905.00	8,295.00	0.00	8,295.00	52,610.00	0.00	86.38	
	Expense	60,905.00	8,295.00	0.00	8,295.00	52,610.00	0.00	86.38	
740	SUCCESSOR AGENCY RDA	-108,692.00	8,295.00	0.00	8,295.00	-116,987.00	0.00	107.63	
750	FINANCE AUTHORITY								
	Revenue								
0000	Department								
	<i>INTEREST INCOME</i>								
750-0000-451-0101	INTEREST	-110,000.00	0.00	51,294.96	-51,294.96	-58,705.04	0.00	53.37	
	<i>INTEREST INCOME</i>	<i>-110,000.00</i>	<i>0.00</i>	<i>51,294.96</i>	<i>-51,294.96</i>	<i>-58,705.04</i>	<i>0.00</i>	<i>53.37</i>	
	<i>TRANSFERS</i>								
750-0000-471-0106	DEBT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	<i>TRANSFERS</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	
0000	Department	-110,000.00	0.00	51,294.96	-51,294.96	-58,705.04	0.00	53.37	
	Revenue	-110,000.00	0.00	51,294.96	-51,294.96	-58,705.04	0.00	53.37	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
<b>9100</b>	<b>Expense</b>							
	<b>OPERATING</b>							
	<b>MATERIAL &amp; SERVICES</b>							
750-9100-519-5280	MISC BOND FEES	11,000.00	4,950.00	0.00	4,950.00	6,050.00	0.00	55.00
750-9100-519-5474	BOND PRINCIPAL EXPENSE	183,700.00	183,700.00	0.00	183,700.00	0.00	0.00	0.00
750-9100-519-5475	INTEREST EXPENSE	28,598.00	15,608.03	0.00	15,608.03	12,989.97	0.00	45.42
	<b>MATERIAL &amp; SERVICES</b>	<b>223,298.00</b>	<b>204,258.03</b>	<b>0.00</b>	<b>204,258.03</b>	<b>19,039.97</b>	<b>0.00</b>	<b>8.53</b>
<b>9100</b>	<b>OPERATING</b>	<b>223,298.00</b>	<b>204,258.03</b>	<b>0.00</b>	<b>204,258.03</b>	<b>19,039.97</b>	<b>0.00</b>	<b>8.53</b>
	<b>Expense</b>	<b>223,298.00</b>	<b>204,258.03</b>	<b>0.00</b>	<b>204,258.03</b>	<b>19,039.97</b>	<b>0.00</b>	<b>8.53</b>
<b>750</b>	<b>FINANCE AUTHORITY</b>	<b>113,298.00</b>	<b>204,258.03</b>	<b>51,294.96</b>	<b>152,963.07</b>	<b>-39,665.07</b>	<b>0.00</b>	<b>-35.01</b>
<b>754</b>	<b>SPEC ASSESS 91-1 AGENCY</b>							
	<b>Revenue</b>							
<b>0000</b>	<b>Department</b>							
	<b>INTEREST INCOME</b>							
754-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>INTEREST INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>ASSESSMENTS</b>							
754-0000-491-0201	ASSESSMENTS RECEIVED	-54,000.00	0.00	26,773.15	-26,773.15	-27,226.85	0.00	50.42
754-0000-495-0000	PREPAYMENT REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>ASSESSMENTS</b>	<b>-54,000.00</b>	<b>0.00</b>	<b>26,773.15</b>	<b>-26,773.15</b>	<b>-27,226.85</b>	<b>0.00</b>	<b>50.42</b>
<b>0000</b>	<b>Department</b>	<b>-54,000.00</b>	<b>0.00</b>	<b>26,773.15</b>	<b>-26,773.15</b>	<b>-27,226.85</b>	<b>0.00</b>	<b>50.42</b>
	<b>Revenue</b>	<b>-54,000.00</b>	<b>0.00</b>	<b>26,773.15</b>	<b>-26,773.15</b>	<b>-27,226.85</b>	<b>0.00</b>	<b>50.42</b>
	<b>Expense</b>							
<b>9100</b>	<b>OPERATING</b>							
	<b>MATERIAL &amp; SERVICES</b>							
754-9100-519-5280	MISC BOND FEES	6,655.00	4,914.80	0.00	4,914.80	1,740.20	0.00	26.15
	<b>MATERIAL &amp; SERVICES</b>	<b>6,655.00</b>	<b>4,914.80</b>	<b>0.00</b>	<b>4,914.80</b>	<b>1,740.20</b>	<b>0.00</b>	<b>26.15</b>
	<b>DEBT SERVICES</b>							
754-9100-519-5620	ASSESSMENT BOND PAYMENTS	21,019.00	11,505.00	0.00	11,505.00	9,514.00	0.00	45.26
	<b>DEBT SERVICES</b>	<b>21,019.00</b>	<b>11,505.00</b>	<b>0.00</b>	<b>11,505.00</b>	<b>9,514.00</b>	<b>0.00</b>	<b>45.26</b>
<b>9100</b>	<b>OPERATING</b>	<b>27,674.00</b>	<b>16,419.80</b>	<b>0.00</b>	<b>16,419.80</b>	<b>11,254.20</b>	<b>0.00</b>	<b>40.67</b>
	<b>Expense</b>	<b>27,674.00</b>	<b>16,419.80</b>	<b>0.00</b>	<b>16,419.80</b>	<b>11,254.20</b>	<b>0.00</b>	<b>40.67</b>
<b>754</b>	<b>SPEC ASSESS 91-1 AGENCY</b>	<b>-26,326.00</b>	<b>16,419.80</b>	<b>26,773.15</b>	<b>-10,353.35</b>	<b>-15,972.65</b>	<b>0.00</b>	<b>60.67</b>

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	Avail	Uncollect
755	SPEC ASSESS 91-1SUPP AGEN								
	Revenue								
0000	Department								
	ASSESSMENTS								
755-0000-491-0201	ASSESSMENTS RECEIVED	-2,700.00	0.00	1,304.35	-1,304.35	-1,395.65	0.00		51.69
	ASSESSMENTS	-2,700.00	0.00	1,304.35	-1,304.35	-1,395.65	0.00		51.69
0000	Department	-2,700.00	0.00	1,304.35	-1,304.35	-1,395.65	0.00		51.69
	Revenue	-2,700.00	0.00	1,304.35	-1,304.35	-1,395.65	0.00		51.69
	Expense								
9100	OPERATING								
	MATERIAL & SERVICES								
755-9100-519-5280	MISC BOND FEES	956.00	861.19	0.00	861.19	94.81	0.00		9.92
	MATERIAL & SERVICES	956.00	861.19	0.00	861.19	94.81	0.00		9.92
	DEBT SERVICES								
755-9100-519-5620	ASSESSMENT BOND PAYMENTS	797.00	442.50	0.00	442.50	354.50	0.00		44.48
	DEBT SERVICES	797.00	442.50	0.00	442.50	354.50	0.00		44.48
9100	OPERATING	1,753.00	1,303.69	0.00	1,303.69	449.31	0.00		25.63
	Expense	1,753.00	1,303.69	0.00	1,303.69	449.31	0.00		25.63
755	SPEC ASSESS 91-1SUPP AGEN	-947.00	1,303.69	1,304.35	-0.66	-946.34	0.00		99.93
756	SPEC ASSESS 92-1 AGENCY								
	Revenue								
0000	Department								
	INTEREST INCOME								
756-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	ASSESSMENTS								
756-0000-491-0201	ASSESSMENTS RECEIVED	-49,000.00	0.00	24.61	-24.61	-48,975.39	0.00		99.95
	ASSESSMENTS	-49,000.00	0.00	24.61	-24.61	-48,975.39	0.00		99.95
0000	Department	-49,000.00	0.00	24.61	-24.61	-48,975.39	0.00		99.95
	Revenue	-49,000.00	0.00	24.61	-24.61	-48,975.39	0.00		99.95
	Expense								
9100	OPERATING								
	MATERIAL & SERVICES								

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>YTD Bgt Var</u>	<u>Encumbered%</u>	<u>AvailUncollect</u>
756-9100-519-5280	MISC BOND FEES	3,270.00	2,126.91	0.00	2,126.91	1,143.09	0.00	34.96
	<i>MATERIAL &amp; SERVICES</i>	<i>3,270.00</i>	<i>2,126.91</i>	<i>0.00</i>	<i>2,126.91</i>	<i>1,143.09</i>	<i>0.00</i>	<i>34.96</i>
	<i>DEBT SERVICES</i>							
756-9100-519-5620	ASSESSMENT BOND PAYMENTS	15,094.00	8,093.75	0.00	8,093.75	7,000.25	0.00	46.38
	<i>DEBT SERVICES</i>	<i>15,094.00</i>	<i>8,093.75</i>	<i>0.00</i>	<i>8,093.75</i>	<i>7,000.25</i>	<i>0.00</i>	<i>46.38</i>
<b>9100</b>	<b>OPERATING</b>	<b>18,364.00</b>	<b>10,220.66</b>	<b>0.00</b>	<b>10,220.66</b>	<b>8,143.34</b>	<b>0.00</b>	<b>44.34</b>
	Expense	18,364.00	10,220.66	0.00	10,220.66	8,143.34	0.00	44.34
756	SPEC ASSESS 92-1 AGENCY	-30,636.00	10,220.66	24.61	10,196.05	-40,832.05	0.00	133.28
757	SPEC ASSES 92-2 AGENCY							
0000	Revenue Department							
	<i>INTEREST INCOME</i>							
757-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>INTEREST INCOME</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	<i>ASSESSMENTS</i>							
757-0000-491-0201	ASSESSMENTS RECEIVED	-57,000.00	0.00	19,877.81	-19,877.81	-37,122.19	0.00	65.13
	<i>ASSESSMENTS</i>	<i>-57,000.00</i>	<i>0.00</i>	<i>19,877.81</i>	<i>-19,877.81</i>	<i>-37,122.19</i>	<i>0.00</i>	<i>65.13</i>
<b>0000</b>	<b>Department</b>	<b>-57,000.00</b>	<b>0.00</b>	<b>19,877.81</b>	<b>-19,877.81</b>	<b>-37,122.19</b>	<b>0.00</b>	<b>65.13</b>
	Revenue	-57,000.00	0.00	19,877.81	-19,877.81	-37,122.19	0.00	65.13
	Expense							
<b>9100</b>	<b>OPERATING</b>							
	<i>MATERIAL &amp; SERVICES</i>							
757-9100-519-5280	MISC BOND FEES	3,429.00	2,987.18	0.00	2,987.18	441.82	0.00	12.88
	<i>MATERIAL &amp; SERVICES</i>	<i>3,429.00</i>	<i>2,987.18</i>	<i>0.00</i>	<i>2,987.18</i>	<i>441.82</i>	<i>0.00</i>	<i>12.88</i>
	<i>DEBT SERVICES</i>							
757-9100-519-5620	ASSESSMENT BOND PAYMENTS	12,750.00	6,800.00	0.00	6,800.00	5,950.00	0.00	46.67
	<i>DEBT SERVICES</i>	<i>12,750.00</i>	<i>6,800.00</i>	<i>0.00</i>	<i>6,800.00</i>	<i>5,950.00</i>	<i>0.00</i>	<i>46.67</i>
<b>9100</b>	<b>OPERATING</b>	<b>16,179.00</b>	<b>9,787.18</b>	<b>0.00</b>	<b>9,787.18</b>	<b>6,391.82</b>	<b>0.00</b>	<b>39.51</b>
	Expense	16,179.00	9,787.18	0.00	9,787.18	6,391.82	0.00	39.51
757	SPEC ASSES 92-2 AGENCY	-40,821.00	9,787.18	19,877.81	-10,090.63	-30,730.37	0.00	75.28
759	LANDSCPE & LIGHT DIST							
	93-01							



Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered%	AvailUncollect
<b>0000</b>	<b>Revenue</b>							
	<b>Department</b>							
	<i>ASSESSMENTS</i>							
759-0000-491-0201	ASSESSMENTS RECEIVED	-95,198.00	0.00	52,528.85	-52,528.85	-42,669.15	0.00	44.82
	<i>ASSESSMENTS</i>	<i>-95,198.00</i>	<i>0.00</i>	<i>52,528.85</i>	<i>-52,528.85</i>	<i>-42,669.15</i>	<i>0.00</i>	<i>44.82</i>
<b>0000</b>	<b>Department</b>	<b>-95,198.00</b>	<b>0.00</b>	<b>52,528.85</b>	<b>-52,528.85</b>	<b>-42,669.15</b>	<b>0.00</b>	<b>44.82</b>
	<b>Revenue</b>	<b>-95,198.00</b>	<b>0.00</b>	<b>52,528.85</b>	<b>-52,528.85</b>	<b>-42,669.15</b>	<b>0.00</b>	<b>44.82</b>
<b>9100</b>	<b>Expense</b>							
	<b>OPERATING</b>							
	<i>MATERIAL &amp; SERVICES</i>							
759-9100-549-5481	ZONE 1 MAINTENANCE	5,933.00	774.97	0.00	774.97	5,158.03	0.00	86.94
759-9100-549-5482	ZONE 2 MAINTENANCE	2,499.00	273.00	0.00	273.00	2,226.00	0.00	89.08
759-9100-549-5483	ZONE 3 MAINTENANCE	6,026.00	695.72	0.00	695.72	5,330.28	0.00	88.45
759-9100-549-5484	ZONE 4 MAINTENANCE	5,069.00	563.62	0.00	563.62	4,505.38	0.00	88.88
759-9100-549-5485	ZONE 5 MAINTENANCE	4,421.00	466.75	0.00	466.75	3,954.25	0.00	89.44
759-9100-549-5486	ZONE 6 MAINTENANCE	3,262.00	264.20	0.00	264.20	2,997.80	0.00	91.90
759-9100-549-5487	ZONE 7 MAINTENANCE	6,989.00	537.20	0.00	537.20	6,451.80	0.00	92.31
759-9100-549-5488	ZONE 8 MAINTENANCE	6,129.00	455.34	0.00	455.34	5,673.66	0.00	92.57
759-9100-549-5489	ZONE 9 MAINTENANCE	23,716.00	952.59	0.00	952.59	22,763.41	0.00	95.98
759-9100-549-5490	ZONE 10 MAINTENANCE	8,043.00	501.98	0.00	501.98	7,541.02	0.00	93.76
759-9100-549-5491	ZONE 11 MAINTENANCE	9,953.00	510.78	0.00	510.78	9,442.22	0.00	94.87
759-9100-549-5492	ANNEXATION # 12 (WEIBEC	6,885.00	441.70	0.00	441.70	6,443.30	0.00	93.58
759-9100-549-5493	ANNEXATION # 13	5,274.00	232.47	0.00	232.47	5,041.53	0.00	95.59
759-9100-549-5494	ANNEXATION #14	999.00	15.17	0.00	15.17	983.83	0.00	98.48
	<i>MATERIAL &amp; SERVICES</i>	<i>95,198.00</i>	<i>6,685.49</i>	<i>0.00</i>	<i>6,685.49</i>	<i>88,512.51</i>	<i>0.00</i>	<i>92.98</i>
<b>9100</b>	<b>OPERATING</b>	<b>95,198.00</b>	<b>6,685.49</b>	<b>0.00</b>	<b>6,685.49</b>	<b>88,512.51</b>	<b>0.00</b>	<b>92.98</b>
	<b>Expense</b>	<b>95,198.00</b>	<b>6,685.49</b>	<b>0.00</b>	<b>6,685.49</b>	<b>88,512.51</b>	<b>0.00</b>	<b>92.98</b>
<b>759</b>	<b>LANDSCPE &amp; LIGHT DIST</b>	<b>0.00</b>	<b>6,685.49</b>	<b>52,528.85</b>	<b>-45,843.36</b>	<b>45,843.36</b>	<b>0.00</b>	<b>0.00</b>
	<b>93-01</b>							
<b>Revenue Total</b>		<b>-18,115,360.00</b>	<b>956,798.46</b>	<b>12,246,470.39</b>	<b>-11,289,671.93</b>	<b>-6,825,688.07</b>	<b>0.00</b>	<b>-0.3768</b>
<b>Expense Total</b>		<b>17,674,684.00</b>	<b>12,375,820.81</b>	<b>537,427.95</b>	<b>11,838,392.86</b>	<b>5,836,291.14</b>	<b>128,524.64</b>	<b>0.3229</b>
<b>Grand Total</b>		<b>-440,676.00</b>	<b>13,332,619.27</b>	<b>12,783,898.34</b>	<b>548,720.93</b>	<b>-989,396.93</b>	<b>128,524.64</b>	<b>2.5368</b>

## CITY FINANCIAL, MONETARY, AND BUDGETARY POLICIES

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The budget for the City of Kingsburg is a comprehensive guide for the financial decision-making and operational management throughout the fiscal year. The budget is not only a financial plan but also a performance plan to assist in accomplishing the strategic goals set forth by the City Council. This section describes the policies and procedures that govern the preparation and implementation of the City's budget as well as managing the short and long-term finances and investments of the City.

### Approved Budget Guidelines

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Each year, the respective subcommittees and City Council approve budget guidelines to provide guidance and assist in the development of the annual budget. The development of the 2017-2018 budget will also incorporate the plans set forth in the City's strategic planning process, as well as a comprehensive employee survey. The proposed 2017-18 Budget guidelines are outlined below, and include:

#### Financials:

- Examine 5 year historical trending in all revenue and expenditure accounts.
- Analyze and update financial policies and procedures,
- Incorporate policies into 2017-2018 budget. Identify non-dedicated fund balances, and define purpose or recommend usage alternatives.
- Fund long term future obligations and designated reserve accounts.
- Utilize one-time funds received to help pay down debt and purchase deferred capital equipment.
- Examine current and alternative revenue sources that promote long-term financial sustainability.
- Examine adequacy and equity of fees and revenues for services and programs.
- Examination of current street sweeping program to improve air quality and keep costs in line.

#### Citizen Commitment:

- Analyze performance measurement metrics to enhance service delivery efficiencies.
- Examine the most cost effective way of providing service and conducting business.
- Examine and where applicable reduce redundancies in service provisions.
- Enhance joint purchasing arrangements from a multi-community and City perspective.
- Maintain preventative infrastructure maintenance program and Capital Improvements funding.
- Examine additional energy efficiency initiatives to offset rising energy costs.

#### Personnel:

- Examine organizational structure and necessary staffing adjustments to meet growing organizational needs.
- Implement changes (if necessary) from collective bargaining agreements and employee handbook.

- Examine special fund contributions to the general fund to ensure allocations are appropriately structured to reimburse general fund (i.e. Water, Measure C, Local Transportation Funds, and Solid Waste).
- Transition to performance, metric based wage and evaluation compensation system.
- Examine and make recommendation on employee leave programs to proactively address GASB 45-Other Post Employment Benefit liabilities

### **Explanation of Budgetary Process**

Although the administration of the existing budget is a constant process, the preparation of the next year's budget begins during January with the establishment of the annual budget guidelines which serve as written goals and parameters for the development of the annual operating budgets. The City uses the following procedures when establishing budgetary data reflected in this document:

- A. During January-February, planning meetings are held whereby the City Council, its sub-committees, and Department Heads receive input and subsequently develop areas of emphasis and specific action items in order to provide a framework for the budget development.
- B. In April, a budget session with Department Heads is held at which time budget instructions for the ensuing year are given by the City Manager.
- C. In April, the department heads submit to the City Manager, proposed operating budgets for the fiscal year which commences the following July 1. The operating budget includes proposed expenditures and means of financing them.
- D. In May, the City Manager submits the Executive Budget to the City Council. Copies of the budget are made available for general public use at the City Clerk's Office and online via the City's website and other social media outlets.
- E. A budget public meeting/workshop is held by the City Council and City staff in early part of June. A public hearing is held the middle of June concerning the proposed budget.
- F. During the second Council meeting in June, the City Council approves by resolution the proposed budget.

### **Budget Overview**

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Beginning with the 2015-2016 budget, the document was evaluated by the Government Finance Officers Association (GFOA), which offers critiques, praise, and other suggestions to help improve every aspect of the budget document. The City was honored to receive the GFOA Distinguished Budget Award for the first time. The award reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting.

The budget guidelines approved by the City Council were used as the foundation to create the 2017-2018 financial blueprint for the City. The 2017-2018 budget is designed to provide ease of use to the reader, while acting as a financial conduit for all City related expenses. We anticipate submitting the document for review to the GFOA for the second consecutive year. Overall, the budget is designed and graded based upon the following:

### **The Budget as a Policy Document**

As a policy document, the budget indicates what services the City will provide during the next fiscal year. Throughout the document the reader will have the opportunity to view both long and short-term goals, and how the financial policies will interact to meet the needs of City residents.

### **The Budget as an Operations Guide**

As an operations guide, the 2017-2018 budget provides detailed expenditures based upon departmental need. Each department is responsible for specific actions that feed into the overall organizational plan.

### **The Budget as a Financial Plan**

As a financial plan, the budget summarizes and details the cost to the citizens of Kingsburg for services received, as well as funding information. The document will outline major revenue sources, expenditures, and overall changes and challenges from previous years. The Budget in Brief provides a quick synopsis of expenditures and revenues.

### **The Budget as a Communications Device**

Perhaps the most important part of the budget document is to make sure it is a usable, readable document for citizens, elected officials, and staff alike. Staff has worked diligently to provide summary information available in text, charts, tables, and graphs.

The user will notice several departmental goals, as well as how they are incorporated into the overall budget and management methods.

## **GENERAL OPERATIONS POLICY**

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The establishment of general operations policy statements is an important component of the City's financial management policy and planning efforts.

### **A. Accounting**

- The City will establish and maintain the accounting systems according to GAAP.
- An annual audit will be performed by an independent public accounting firm which will issue an official opinion on the annual financial statements. In addition, full disclosure will be provided in the financial statements and bond representations.
- Financial systems will be maintained to monitor expenditures and revenues on a monthly basis and all revenue collections will be consolidated under the Finance Director. A cash-flow analysis, including disbursements, collections, and investments, will be prepared on a regular basis indicating that sufficient cash is available for daily financial needs.
- Encumbrances represent commitments related to unperformed contracts for goods or services, and will be recorded when incurred. Encumbrances outstanding at year-end will be reported as reservations of fund balance.
- The City will establish and maintain a depreciation schedule based on the straight-line method. The useful life of capital assets will be based on internal information,

information on comparable assets from other governments, and general guidelines from professional or industry organizations.

## **B. Revenue**

- Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential.
- Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government. One-time revenues will be used for capital improvements or as legally restricted to a specific purpose.
- Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
- Any amounts due to the City will be carefully and routinely monitored. An aggressive policy of collection will be followed for all receivables. In addition, proprietary funds will generate revenue sufficient to support the full direct and indirect costs of these funds.
- All potential grants and other aid shall be carefully examined for matching requirements and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.

## **C. Budget & Capital Improvements**

- The City will pay for all current operating expenses with current revenues and will avoid budgetary procedures that balance current costs at the expense of future years, such as postponing necessary expenses, accruing future revenues, or rolling over of short-term debt.
- The City will prepare and maintain a multi-year capital improvements plan and project its equipment replacement needs for at minimum the next five years. Estimated costs of each capital improvement projected for each year will be included in the annual budget, including the impact to annual operating expenditures.
- Intergovernmental funding sources for capital improvements from the federal, state, and private sector will be actively sought and used as available to assist in financing of capital improvements.

### **BUDGET AMENDMENT POLICY**

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Following the adoption of the annual budget, budget transfers and supplemental appropriations are made based on the following:

#### **A. Items requiring City Council Action**

- Appropriation of fund balance reserves; transfers of appropriations between funds; appropriation of any non-departmental revenue; new interfund loans or advances; and creation of new capital projects or increases to existing capital projects.

## B. Items delegated to the City Manager

- Since the annual City budget is adopted at the functional level of expenditure (program categories, i.e., Public Works and Public Safety), the City Manager may authorize any intra-program line item change, i.e., utilities, local auto expense, supplies, etc. between departments within funds; appropriation of unbudgeted departmental revenues; and approval of transfers which increase salary and benefit appropriations.

## FINANCIAL PROCEDURES & INVESTMENT POLICY

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The purpose of this policy is to establish investment objectives; to delegate authority for the execution and reporting of investments; to establish standards of prudence; to direct the development of internal control; to establish standards for Depositories, to set and establish collateral requirements; and to identify permitted investment.

This investment policy applies to all cash assets of the City, except:

- A. Funds which are held by an external trustee and are restricted in their investment by terms of a trust indenture; in which case the trust indenture shall regulate investment activities;
- B. Funds granted to or held in custody by the City, under terms which provide for or restrict their investment in a particular manner; in which case said provisions or restrictions shall regulate investment activities;
- C. Funds otherwise restricted by State or Federal laws or regulations; in which case said restrictions shall regulate investment activities.

The primary objectives of investment activities shall be the following in order of importance: safety, liquidity, and yield:

- A. Safety: Preservation and safety of principal are the foremost objective of the investment program. Investment shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. In addition, all risks associated to City funds and investments will be disclosed on an annual basis or as requested.
  1. Credit Risk - The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:
    - Limiting investments to the types of securities listed in this Investment Policy.
    - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business.
    - Diversifying the investment portfolio.
  2. Interest Rate Risk - The City will minimize rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:
    - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.
  - Utilizing securities with adjustable coupon rates to minimize price volatility.
- B. Liquidity: The investment portfolio will remain sufficiently liquid to meet all operating requirements that might be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.
- C. Yield: The investment portfolio shall be designed with the objective of attaining a rate of return/yield throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity unless as deemed appropriate by the City Manager, or for the following exceptions:
1. A security with declining credit may be sold early to minimize loss of principal.
  2. A security swap would improve the quality, yield, or target duration in the portfolio.
  3. Liquidity needs of the portfolio require that the security be sold.

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## STANDARDS OF CARE & REPORTING

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### A. Prudence:

The City's investments shall be made with judgment and care, under prevailing circumstances, which a person of prudence, discretion, and intelligence would exercise in that management of the person's own affairs, not for speculation, but for investment, considering the safety of capital and the yield to be derived.

### B. Ethics and Conflicts of Interest:

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict or be perceived to conflict with proper execution of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

### C. Delegation of Authority:

The City Council (the "Council") is ultimately responsible for the investment of City funds. The responsibility for conducting investment transactions is delegated to the Finance

Committee (the “Committee”) which shall conduct its day- to-day activities through the office of the Finance Director. The Finance Director may, with Committee and Council approval, receive assistance from one or more investment advisors. The Finance Director will provide investment data, statistics and recommendations to the Committee to aid in investment decisions.

**D. Reporting Requirements:**

The Finance Director shall report investment portfolio performance to the Committee at least annually or when a specific request is made. The report will summarize the investment strategies employed, describe the portfolio in terms of investment securities, maturities, risk characteristics and other factors. The report will indicate any areas of policy concern and suggested or planned revision of investment strategies. The Committee shall report investment portfolio performance to the Council annually and shall ask the Council to review its investment strategies at least annually.

**E. Internal Controls:**

The Finance Director shall establish a system of internal controls, which shall be approved by the Committee. The internal controls shall be reviewed by an independent certified public accountant in conjunction with the annual examination of the financial statements of the City. The controls shall be designed to forecast cash flows, maximize the investment of available balances, fully report results of investment activities and prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent action by employees and officers of the City.

All purchases and sales of investment securities must be authorized by the City Manager and Clerk/Treasurer, or in one’s absence, the Deputy Treasurer. All bank accounts shall be reconciled on a monthly basis and shall be completed in a reasonable time after the receipt of the monthly bank statement.

**AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS**

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**A. Depositing of Funds:**

All currency, checks, drafts or other funds in any form payable to the bearer, or endorsed for payment, shall be promptly deposited in an approved Depository, so designated by the Council.

Designation by the Council shall be given only when the financial institution meets all Public Depository requirements provided for by applicable State and Federal laws and regulations, and the following additional criteria:

1. Deposit Insurance:

The financial institution is a member of the Federal Deposit Insurance Corporation (FDIC) and deposits made with the financial institution are insured to the maximum permitted by the FDIC.

2. Depository Agreement:



Any financial institutions acting as a depository for the City must enter into a “depository agreement” requiring the depository to:

- a. Pledge collateral to secure amounts over and above guaranteed amounts. All securities serving as collateral shall be specifically pledged to the City (not as part of a pooled fund) and placed in a custodial account at a Federal Reserve Bank, a trust department of a commercial bank, or through another financial institution. The custodian may not be owned or controlled by the depository institution or its holding company unless it is a separately operated trust institution.
- b. Require the custodian to send statements of pledged collateral to the City Finance Director on a monthly basis.
- c. Annually, provide the City its audited financial statements.
- d. Provide the City normal banking services, including, but not limited to: checking accounts, wire transfers, purchase and sale investment securities and safekeeping services. Fees, if any, shall be mutually agreed to by an authorized representative of the depository bank and the City Clerk/Treasurer.

**B. Preferences for Local Financial Institutions:**

All else being equal comparing financial institutions meeting the criteria set forth, the City Council will give preference in selection to those financial institutions who maintain offices in the immediate area.

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**COLLATERALIZATION**

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**A. Collateral Required:**

All City funds held in City Depositories which are not held in investment securities registered in the name of the City shall to the extent they exceed federal deposit insurance and state public deposit security fund coverage limits, be collateralized as provided in this Section. The City will minimize the amount of time that cash and investments are held at any given bank exceeding \$500,000, understanding that certain times during the year, it may be temporarily unavoidable to not exceed these dollar amounts due to fluctuating cash flows, and depository requirements.

**B. Form of Collateral:**

Except as provided in Subparagraph a. of Subsection C.1. of this Section, collateral shall be pledged in the name of the City and must be one of the following:

1. Securities of the U.S. Treasury or U.S. Governmental Agency as defined by the Federal Reserve. If held herein, the collateral may consist of any reserves deemed acceptable by the Federal Reserve Bank to meet other reserve requirements of the Depository provided it is held in a sub-account which names the City as beneficiary.
2. U.S. government guaranteed securities such as those issued through the Small Business Administration, provided they are fully guaranteed.
3. General obligations of states or municipalities provided they are rated in the highest or second highest rating categories by Moody Investors Service, Inc., Standard and Poor’s Corporation or Fitch Investors Service, L.P.

**C. Valuation of Collateral:**

1. Valuation: Collateral must be marked to market not less frequently than monthly and its value reported on the monthly statement.
2. Sufficiency: The value of the collateral must equal 105% of the amount requiring collateralization. Additional collateral is to be requested when the monthly statement indicates a deficiency.

**D. Substitution of Collateral:**

Collateral agreements are to prohibit the release of pledged assets without the authorization of the Finance Director, however, exchanges of collateral of like value are to be permitted.

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**AUTHORIZED INVESTMENTS**

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Funds of the City which are not immediately needed for payment of obligations shall be invested to the greatest extent practical, in accordance with applicable Statutes, if the funds have been appropriated for the payment of debt service, and California Statutes, if the funds are to be used for any other purpose. The following investment securities are permitted to be used:

1. U.S. Treasury Obligations and Government Agency Securities.
2. Certificates of Deposit.
3. Municipal General Obligations.
4. LAIF.
5. Repurchase Agreements.
6. Operating Bank Account.
7. Money Market Funds.
8. Commercial Paper.
9. Bonds rated in the highest or second highest rating category.

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**INVESTMENT TRANSACTIONS & PARAMETERS**

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**A. Co-mingling of Funds:**

The Finance Director may pool cash from several different funds for investment purposes, provided such co-mingling is permitted by law, and records are maintained which show that interest earned on such investments has been fairly allocated to each originating fund.

**B. Securities Firms:**

The Finance Director is authorized to execute purchases and sales of Permitted Securities with City Depositories or with securities firms previously approved by the Committee, (the "Approved List"). Such firms must be licensed to conduct business in California, shall be a member of the National Association of Securities Dealers and the Securities Investor Protection Corporation.

**C. Diversification:**

The investment policy incorporates the investment strategy and as such, will allow for diversification of investments to the extent practicable considering yield, collateralization, investment costs, and available bidders. Diversification by investment institutions shall be determined by an analysis of yield, collateral, investment costs, and available bidders. Diversification by types of securities and maturities may be as allowed by this policy and California State Statutes.

**D. Maximum Maturities:**

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. However, the maximum maturities for any single investment shall not exceed five (5) years, except for reserve funds. The maximum dollar-weighted average maturity for pooled investments will not exceed three (3) years. Reserve funds may be invested in securities not to exceed ten (10) years if the maturity of such investments is made to coincide as nearly as practicable with the expected call date or final payment date, whichever is shorter. For securities with adjustable rate coupons, the average time to coupon reset will be used as a measure of average maturity.

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**APPROVAL OF INVESTMENT POLICY AND AMENDMENT**

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This investment policy is intended to clarify, amend, and supersede existing investment policies. The Committee is delegated the authority to amend this Investment Policy from time to time as it deems such action to be in the best interest of the City. Any such amendment shall be promptly recommended to the City Council for consideration. When amendment occurs, any investment currently held that does not meet the guidelines of the amended policy, shall be temporarily exempted from the requirements of this policy. Investments must come in conformance with the amended policy within six (6) months of the policy's adoption or the Committee must be presented with a plan through which investments will come into conformance.

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**FUND BALANCE POLICY**

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The establishment of a formal fund balance policy is an important component of the City's financial management policy. Maintaining appropriate levels of fund balance is a key element of the City's overall financial health. This policy is intended to set targets for the desired level of fund balances, identify the approach to maintain these levels, and to provide guidelines for the use of fund balance.

- A. To insulate the City from large, unanticipated one-time expenditures or revenue reductions resulting from external changes.
- B. To provide funds to allow the City to respond to unforeseen emergencies.
- C. To provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables.
- D. To strive to maintain a general fund balance equal to or above 20% of budgeted general fund appropriations. In determining the acceptable range of general fund balance, the City considers the following factors:
  - 1. Historical stability of the City's revenues and expenditures.
  - 2. Timing of revenue collections in relation to payments made for operational expenditures.
  - 3. Anticipated growth in the services to be provided City residents.
- E. Apply any operational surplus at the end of any fiscal year to the reserve for working capital if necessary to meet policy minimums.
- F. Eliminate the budgeted use of fund balance if its use would reduce the available balance below policy minimums.

## **FUND BALANCE AND RESERVE FUND REQUIREMENTS**

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The City recognizes that fund balances are targeted objectives to ensure the long-term stability of the City's finances. From time to time, upon City Council authorization, the funds may not contain the stated goal. This is done with the understanding that it is in the best interests of the taxpayers and most cost effective manner to utilize the reserve funds.

The City also recognizes that in some instances, it will take time to build the fund balances to the desired level. The timeframe for achieving the desired level is balanced with the short and long term financial considerations of the City.

- A. General Fund - The fund balance shall not be less than 20% of the budgeted general fund appropriations as approved by the City Council as of July 1 of each year. Any excess shall be allocated and approved by the City Council upon completion of the annual audit of City financials. Amounts over the 20% will be allocated as deemed necessary into designated reserve accounts by the City Council.

## **DEBT MANAGEMENT POLICY**

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Debt can be an effective way to finance capital improvements. State statutes limit the amount of general obligation debt a governmental entity may issue to five percent of its total equalized valuation. Properly managed debt preserves credit ratings, provides flexibility in current and future operating budgets, and provides long-term assets that maintain or improve our quality of life. To provide for the appropriate issuance and responsible use of debt, the City has adopted the following (below) debt management policy objectives.

- A. Long-term debt will be issued only for objects or purposes having a period of probable usefulness of at least five years.
- B. Short-term debt should be limited, but may be issued whenever appropriate for objects or purposes having a period of probable usefulness of at least five years, when deemed financially prudent.
- C. Debt maturity will not exceed the lesser of: the useful life, or the period of probable usefulness of the object or purpose so financed.
- D. The annual operating budgets of all funds will be maintained so as to ensure the full and timely repayment of debt principal and interest due that year.
- E. The total amount of outstanding debt will comply with State Statutes.
- F. Good communications will be maintained with bond rating agencies, bond counsel, banks, financial advisors, and other involved in debt issuance and management.
- G. Comprehensive annual financial reports and official statements will reflect the City's commitment to full and open disclosure concerning debt.

## **CAPITALIZED FIXED ASSETS POLICY**

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The purpose of this policy is to establish a general policy for Capitalized Fixed Assets including standards for valuation of assets with a useful life greater than one-year. This policy applies to the purchases of all departments and divisions of the City of Kingsburg. The provisions of California Statute take precedence over any portion of this policy that may be in conflict. More

restrictive procurement procedures required by grants, aids, statutes or other external requirements or funding sources will take precedence.

- A. The Fixed Assets Account Group shall include general fixed assets, i.e., non-infrastructure assets. Infrastructure assets are assets that are immovable and of value only to the City government, e.g., buildings, sewers, and streets. As a general rule, “capitalized” items maintained within the Fixed Assets Account Group shall have an expected useful life greater than one year and a purchase, donated or assessed value equal to or greater than \$5,000. For computer equipment, initial operating software shall be included but subsequent operating software and application software shall be excluded.
- B. Generally repairs will not qualify for changing the initial capitalized value. Only major replacements of components and/or additions which significantly change the initial capitalized value or significantly extend the expected useful life of any capitalized item shall be considered in order to substantiate any subsequent year value change of an asset maintained within the Fixed Assets Account Group.
- C. Encumbrances are commitments related to requisitions or contracts that have been issued, but for which no goods or services have yet been received. Encumbrances are recorded as they occur for budgetary control purposes.

The issuance of a purchase order requisition or the signing of a contract creates an encumbrance of the amount required to be paid during the current year. This amount is no longer available for obligation or expenditure, unless the purchase order requisition or contract is canceled. Encumbrance records shall be maintained by the City Finance Director.

## **ASSET VALUATION**

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Departments shall record long-term assets at historic cost or, if the cost is not readily determined, at estimated historic cost. Cost shall include applicable ancillary costs. All costs shall be documented, including methods and sources used to establish any estimated costs.

- A. Purchased Assets - the recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.
- B. Salvage Value – the recording of purchased assets that are expected to be sold at retirement should be recorded with the historical estimated sale value if in excess of \$5,000. If sale value is less than \$5,000, normal depreciation for the useful life will be used.
- C. Self-Constructed Assets – All direct costs (including labor) associated with the construction project shall be included in establishing a self-constructed asset valuation. If a department is unable to specifically identify all direct costs an estimate of the direct cost is acceptable, but must be supported by a reasonable methodology.

- D. Donated Assets –Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset’s market value shall be assigned cost equal to the fair market value at the time of acquisition.
- E. Leased Property - Capital lease property should be recorded as an asset and depreciated as though it had been purchased.
- F. Dedicated Assets –Required installation by Developer of public improvements, including but not limited to sanitary service mains, manholes, laterals and all appurtenances, water mains, laterals, hydrants, valves and all appurtenances, storm sewers, stormwater management measures, streets, curb and gutter, street lights, street signs, sidewalks will be dedicated to the City upon completion. Recording of infrastructure assets will be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation provided by the Developer.

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## PURCHASING & EXPENDITURE/EXPENSE POLICY

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### Goal

Expenditure/expenses are a rough measure of a local government’s service output. While many expenditures/expenses can be easily controlled, emergencies, unfunded mandates, and unanticipated service demands may strain our ability to maintain a balanced budget. To ensure the proper control of expenditures/expenses and provide for a quick and effective response to adverse financial situations, the City of Kingsburg has adopted the expenditure/expense policy. The controls and procedures set forth are intended to provide reasonable assurance that the lowest cost, highest quality good or service is obtained, while balancing the need for flexibility and efficiency in departmental and City operations.

### Coverage

This policy applies to the purchases of all departments and divisions of the City of Kingsburg. The provisions of California Statute take precedence over any portion of this policy that may be in conflict. More restrictive procurement procedures required by grants, aids, statutes or other external requirements or funding sources will take precedence.

### Ethical Standards

1. All procurement shall comply with applicable federal, state and local laws, regulations, policies and procedures.
2. Employees are not to engage in any procurement related activities that would actually or potentially create a conflict of interest, or which might reasonably be expected to contribute to the appearance of such conflict.
3. No employee shall participate in the selection, award or administration of a contract if a conflict of interest would be involved. Such a conflict would arise when the employee, any member of his immediate family, business partner or any organization that employs, or is about to employ, any of the above, has a financial interest or other interest in the firm selected for award.

4. To promote free and open competition, technical specifications shall be prepared to meet the minimum legitimate need of the City and to the extent possible, will not exclude or discriminate against any qualified contractors.
5. No employee shall solicit or accept favors, gratuities, or gifts of monetary value from actual or potential contractors or subcontractors.
6. Employees must maintain strict confidentiality in the procurement process and shall not impart privileged information to any contractors that would give them advantage over other potential contractors.
7. Personal purchases for employees by the City are prohibited. City employees are also prohibited from using the City's name or the employee's position to obtain special consideration in personal purchase.

#### General Guidelines

1. Purchases are classified into the following major categories:
  - a. Goods (tangible items): e.g. equipment, supplies, vehicles
  - b. Services: items requiring outside labor, maintenance agreements, etc.
  - c. Construction of public buildings and improvement
2. Purchasing Oversight
  - o Department heads are responsible for procurement issues in their individual departments. Departments are to insure that the purchase order requisitions are entered prior to purchases, receipts are collected and recorded, and the requisition is put through for payment and will be responsible to respond to questions on the payment or non-payment of the item.
3. Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
4. Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
5. For items that are purchased regularly or by multiple departments, departments are encouraged to use cooperative purchasing or purchasing in bulk in order to reduce City costs.
6. The Finance Director shall review each request to determine compliance with the City's budget and purchasing policy.
7. This purchase order requisition must include the invoice must and forwarded to the Finance Director for processing the payment.

#### **1. Purchases under \$1,000**

Purchases under \$1,000 shall be made as follows:

##### Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment in an amount up to one-thousand dollars (\$1,000.00) shall be made only by purchase order approved by the City Department Head.

Unbudgeted Supplies, Services and Equipment

Purchase of supplies, services and equipment not contained in the annual budget in an amount up to one thousand dollars (\$1,000.00) shall be made only by purchase order approved and signed by the Department Head and the City Manager or Finance Director.

Department heads are responsible for monitoring all purchases made using this procedure to ensure that the City is receiving a high value for its expenditures.

**2. Purchases of at least \$1,000 and under \$25,000**

Purchases of at least \$1,000 and under \$25,000 shall be made as follows:

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment between one thousand dollars (\$1,000.00) and twenty-five thousand dollars (\$25,000.00) shall be preceded by obtaining no less than two (2) quotations received in writing from separate vendors for compatible items. Such purchases shall be made by purchase order with the approval of the Department Head and City Manager or Finance Director.

Unbudgeted Supplies, Services and Equipment

Purchases of supplies, services and equipment not contained in the annual budget between one thousand dollars (\$1,000.00) and twenty-five thousand dollars (\$25,000.00) shall be with the approval of the City Council after presenting no less than two (2) quotations received in writing from separate vendors for compatible items. Such purchases shall be made by purchase order with the approval of the Department Head and City Manager or Finance Director.

The purchase order for the item must be provided to the City's Finance Director within 4 days after approval of the purchase. If the selected vendor did not offer the lowest price, the purchase order must include an explanation of why the vendor offering the lowest price was not chosen.

**3. Purchases of a least \$25,000 and under \$100,000**

Purchases of at least \$25,000 and under \$100,000 shall be made as follows:

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment between twenty-five thousand dollars (\$25,000.00) and one -hundred thousand dollars (\$100,000.00) shall be preceded by two (2) written quotations from vendors. On a case by case basis the City Manager shall direct whether or not the formal bid process shall be used. If no formal bid process is directed, such purchases shall be made by purchase order with the approval of the Department Head and the City Manager.

Unbudgeted Supplies, Services and Equipment



Purchases of supplies, services and equipment not contained in the annual budget between twenty-five thousand dollars (\$25,000.00) and one one-hundred thousand (\$100,000.00) shall be preceded by two (2) written quotations from vendors. On a case by case basis the City Manager shall direct whether or not the formal bid process shall be used. If no formal bid process is directed such purchases shall be made by purchase order with the approval of the Department Head and the City Manager. In either case, formal bids or not, unbudgeted purchases shall be made only with the approval of the City Council. If the selected vendor does not offer the lowest price, the City Council will be provided with an explanation of why the vendor offering the lowest price was not chosen.

#### **4. Purchases greater than \$100,000**

Purchases greater than \$100,000 shall be made as follows:

##### Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment greater than one one-hundred thousand dollars (\$100,000.00) shall be preceded by three (3) written quotations from vendors. On a case by case basis the City Manager shall direct whether or not the formal bid process shall be used. If no formal bid process is directed such purchases shall be made by purchase order with the approval of the Department Head and the City Manager. If the selected vendor does not offer the lowest price, the purchase order must include an explanation of why the vendor offering the lowest price was not chosen.

##### Unbudgeted Supplies, Services and Equipment:

Purchases of supplies, services and equipment not contained in the annual budget greater than one one-hundred thousand (\$100,000.00) shall be selected through a formal bidding process. These purchases shall be made only with the approval of the City Council. If the selected vendor does not offer the lowest price, the City Council will be provided with an explanation of why the vendor offering the lowest price was not chosen.

##### Emergency Purchases Policy

When an emergency situation does not permit the use of the purchasing procedures identified above, , the City Manager may determine the most appropriate method to make the procurement of one hundred thousand dollars (\$100,000.00) or less. Appropriate documentation identifying the basis for the emergency and the method of procurement will be submitted to the Finance Director within five (5) working days after making the purchase.

The City Mayor with the concurrence of one other council member may authorize the City Manager in writing to incur expenditures of more than one hundred thousand dollars (\$100,000.00) but not more than two hundred fifty thousand dollars (\$250,000.00) under emergency situations when the health, safety and welfare of the employees or residents of the City or their property are threatened and time constraints do not permit normal City Council expenditure approval. If the City Mayor is not available the Mayor Pro-tem of the City Council

with the concurrence of one other council member may act in the City Mayor's absence to authorize the emergency expenditure. If neither the Mayor nor the Mayor Pro-tem of the City Council are available, any two council members shall have the authority to authorize any such emergency expenditure. . The City Council shall be notified of the emergency expenditure within 48 hours after the decision to make the expenditure. At the next regularly scheduled City Council meeting the City Council shall be provided with all the information and documentation regarding with expenditure including a copy of the written authorization required for the expenditure.

### Purchases of Services

Whenever practical, the purchase of services should be conducted based upon a competitive process:

- Contractor services is defined as the furnishing of labor, time or effort by a contractor, usually not involving the delivery of specific goods or products other than those that are the end result of and incidental to the required performance. Examples of contractor service include: refuse and recycling collection, maintenance, mailing, or delivery services. Contractor services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines. The cost shall be determined by considering the maximum total expenditure over the term of the contract.
  - Construction services is defined as substantial repair, remodeling, enhancement construction or other changes to any City owned land, building or infrastructure. Procedures found with in State of California Statute shall take precedence. In absence of guidance in these areas, construction services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines.
  - Combined Goods and Services in situations where the purchase combines goods and services (exclusive of construction and contractor services), such as many technology projects, the purchase shall be treated as a purchase of professional services.
  - Professional services is defined as consulting and expert services provided by a company, organization or individual. Examples of professional services include: attorneys, certified public accountants, appraiser, financial and economic advisors, engineers, architect, planning and design. Professional services are generally measured by the professional competence and expertise of the provider rather than cost alone.
1. If it is estimated that the service being solicited has a total cost of over \$25,000 a formal Request for Proposal may be used to solicit vendor responses. The department head shall be responsible for the preparation of all Requests for Proposal specifications, notices and advertising. Prequalification of proposers may be done at the discretion of the department head.
    - The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the City to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.

- Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.
- Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.
- Information to be requested of the proposer should include : Number of years the proposing company has been in business, company's experience in the area of desired services, financial strength of the company, examples of similar services/projects completed, resumes of staff that will be associated with the project/service, list of references, insurance information. In addition the proposal should provide information about the City, scope of services requested and any outcomes. The proposal should also identify evaluation factors and relative importance.
- Establish selection criteria and include this information with the RFP. It is generally advisable to establish a numeric ranking matrix. This reduces the subjective nature of the rating process.
- Proposals should be solicited from an adequate number of qualified sources. Requests for proposal should be formally noticed. All notices and solicitations should provide the issue date, response due date, date and time of opening responses and a contact person.
- Proposals shall be opened and recorded with a tabulation of proposals received shall be available for public inspection. All proposal documentation shall be placed on file with the City Clerk. The Department Head and selection committee (if applicable) will then review the proposals and make a recommendation to the City Council.
  - Service contracts or agreements should be reviewed by the City Insurance Company and the City Attorney and placed on file with the City Clerk.

#### Sole Source Purchasing Policy

Sole source purchasing should be avoided unless it is clearly necessary and justifiable. The justification must withstand the scrutiny of the City Council and the public. The Department Head is responsible for providing written documentation justifying the valid reason to purchase from one source or that only one source is available.

Sole source purchasing criteria include:

1. Urgency due to public safety, serious injury, financial or other unusual and compelling reasons.
2. Goods or service is available from only one source and no other good or service will satisfy the City's requirements
3. Legal services provided by an attorney
4. Lack of acceptable bids or quotes
5. An alternate product or manufacturer would not be compatible with current products resulting in additional operating or maintenance costs
6. Standardization of a specific product or manufacturer will result in a more efficient or economical operation
7. Aesthetic purposes or compatibility is an overriding consideration

8. Purchase is from another governmental body
9. Continuity achieved in a phased project
10. Supplier or service demonstrates a unique compatibility not found elsewhere Sole source purchases follow the same necessary approval process as described above under the purchasing of goods.

#### Petty Cash Policy

The City maintains a petty cash account to expedite the miscellaneous purchases and payment of small bills. Petty cash funds are available at City Hall.

To be eligible to use the petty cash fund, the following requirements must be met:

1. The item to be purchased must not be regularly stocked
2. The employee must have a petty cash slip completed which includes the item(s) to be purchased, the amount of petty cash needed and the account number the purchase is budgeted to.

Upon completion of the purchase, the employee must return the receipt and any change to the Finance Director/Designee. The designee in charge of the petty cash funds is responsible to enter in all the petty cash expenditures using a purchase order requisition in order to receive a replenishment of petty cash funds.

#### Employee Reimbursement Policy

If the need arises to purchase an item for the City with personal funds, the employee must submit the receipt and an Expense Reimbursement Form to the Finance Director. This form should include a detailed listing of the items purchased and must be signed by the employee to be reimbursed, his or her Department Head and the Finance Director. It is the responsibility of the employee making the purchase to ensure that any available discounts are applied and that sales tax is not included, when applicable.

#### Credit Card Policy

The City maintains a credit card account that may be used when it is impractical or inefficient to follow the normal payment process. The Finance Director shall administer the use of the City credit card. To use the City credit card, the employee must have a purchase order requisition form completed and signed by the Department Head. The requisition will include the item(s) to be purchased, the limit of funds to be spent and the account number the purchase is budgeted to. Upon completion of its use, the credit card shall immediately be returned to the Finance Director along with the receipt and the purchase order requisition.

The use of these cards shall be strictly for the purchase of approved goods. Employees using the credit cards are responsible for any credit, returns or disputes regarding purchases made by the employee. If a return or credit is made, you must notify the Finance Director.

At no time is the credit card user permitted to use the City credit card for any purchases not on an approved purchase order requisition, without permission or for a transaction that is personal in nature. Misuse of the credit card will result in revocation of privileges of the credit card for

future purchasing and, if necessary, appropriate disciplinary action will be taken. Liability for misuse of these cards shall accrue directly to the credit card user, and not the City.

Employees authorized to use a City credit card are responsible for lost or stolen cards. If a card is lost or stolen, immediately report the incident to the Finance Director and they will contact the credit card company.

#### Receiving and Inspection Policy

Department Heads, or their designees, are responsible for receiving to their departments to ensure that items received conform to the specifications and quantities set forth in the purchase order requisition. All deliveries should be thoroughly inspected to ensure that materials are received in satisfactory condition. If there are any discrepancies, the Department Head or designee should contact the vendor and resolve the issue before submitting the invoice for payment. When items are sent in multiple shipments, the department should clearly indicate which items have been received and accepted when approving the invoice for payment.

#### Billings

All billings are to be handled through the Finance Director. It is the responsibility of each department to notify the Finance Director of all billings that need to occur.

#### Purchasing Authority

- The City Manager may approve purchases for the amounts outlined in the policy above.
- The City Manager has the authority with the advice and consent of the City attorney to settle property damage claims against the City which are less than \$5,000 and for which the City would appear in the opinion of the City attorney to have partial or total liability providing the claimant signs a release of liability in form approved by the City attorney. Any such claims under \$5,000 which are settled by the City Manager shall be routinely reported to the City Council for informational purposes.
- purchase equipment, replacement and capital items up to the amount approved by the City Council and reflected in budget supplementary information.
- The City Manager has the authority to make payment of accounting and auditor fees not to exceed the amount provided in the budget supplementary information.

### **BILLING/ACCOUNTS RECEIVABLE COLLECTION POLICY**

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The establishment of a formal Billing/Accounts Receivable Collection policy is an important component of the City's financial policy and management efforts.

- A. The City shall not sell municipal materials (goods or supplies) to third parties unless authorized by the City Manager.
- B. The City reserves the right to require cash payment prior to the sale of any goods or services.

- C. Due diligence will be conducted by City staff for the collection of receivables. Accounts will be considered delinquent upon reaching 30 days beyond the date of the invoice or upon the first day after the due date as per the invoice. Invoices overdue will accrue appropriate penalties as defined by the Clerk/Treasurer and/or the Finance Committee.
- D. Accounts considered for writing-off are those that cannot be collected because of the inability to locate the party owing the City money, the party has filed for bankruptcy, or the expense of collecting the delinquent funds owed to the City exceed the amount of the delinquency.
- E. Delinquent personal property tax bills that become a year overdue and are determined to be uncollectible by the Clerk/Treasurer will be presented to the Finance Committee and authorization to write-off will be required for any amounts over \$1,000. Delinquent personal property is exempt from any administrative fees or interest charges, as the interest and penalties associated with delinquent personal property taxes are set forth in state statutes.

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#### SEGREGATION OF DUTIES & FINANCIAL CONTROLS POLICY

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The City has established a system of internal financial controls to carry out its operations in an economical, efficient, effective and orderly manner. The primary objective of the internal control system is appropriate segregation of duties.

- A. Staff who create purchase orders shall not approve those purchase orders. That is, a person independent of the purchase order creation, must approve the purchase order.
- B. Staff who create purchase orders may approve receipt of goods for those purchase orders. However, where a variation to the original purchase order occurs, it must be approved by a person independent of the variation to the order.
- C. Staff who enter accounts payable invoices shall not approve payment of those invoices. A person independent of the invoice entry process must approve invoice payments. Payable checks shall be mailed by a person other than the person who created the checks.
- D. Staff who create accounts receivable invoices may also process credit notes and debt write-offs. However, these transactions are supported by documentation with sign-off authorized delegates, who do not have access to create account receivable invoices.
- E. Staff who create general journals and other system journals shall not approve those journals for posting to the general ledger. The City Manager, who is independent of the journal creation process, shall approve the posting of journals.
- F. Users with access to create accounts receivable invoices have retained access to add or change customer records in the address book. The City understands and recognizes the risk associated with this particular duty.
- G. Staff shall have a preference for system controlled on-line transactional environments with appropriate security and audit trails.
- H. Staff shall have end to end responsibility for any series of financially related transactions to be distributed among two or more staff members or departments.

- I. Non-compliance with established procedures are reported directly to the City Manager and the Finance Committee.
- J. At a minimum, payroll shall be reviewed by the appropriate designee by: Scanning the names of those paid for people who have been terminated or not hired, scanning the amounts paid to people to make sure they look reasonable in amount, and to review hours worked to validate that they are reasonable hours for the person doing the job.
- K. No one individual is to handle a cash transaction from receipt to deposit. If a department is unable to separate the receipt of cash and deposit function due to staffing limitations, a responsible employee independent from these functions (normally a department head or administrative senior employee) must be designated to verify that the total amount received equals the total amount deposited. This should be done daily, but no less than once a week.
- L. All deposits should be made intact; department receipts should never be used to replenish petty cash or other funds.
- M. All security and bid deposits received in negotiable form and escrowed funds or other funds requiring specialized handling should be held in the main vault at City Hall.
- N. The general operating standard for deposit of negotiable funds, cash and checks, to the primary depository shall be within twenty-four hours of receipt of those funds. Departments should weigh reasonableness and practicality versus security in determining the timing for the deposit of smaller amounts. All deposits not made daily should be held in a secured location such as a safe or vault.
- O. Segregation of deposit duties: The Clerk/Treasurer and/or Deputy Treasurer shall have the responsibility for creating all deposits for the City. The actual delivery of the deposits (in a sealed envelope) shall be the responsibility of the Finance Director or their designee.

**Capital Improvement Fund 2018-2019**

<b>Department</b>	<b>Type of Request</b>	<b>Item Description</b>	<b>Purpose</b>	<b>Age of Item(Year)</b>	<b>Cost</b>
All	Programs	CalPERS Pre-Funding	Funding of CalPERS	Varies	\$1,000,000
All	Infrastructure	Update IT; Network Switches	Replace Outdated Hardware	10+	\$6,000
All	Management	Computer Replacement	Technology Upgrades (Computers/Monitors)	Varies	\$10,000
City Hall	Furniture	Modular Furniture/Chairs	New furniture for better workspace flow	Varies	\$7,500
Economic Development	Management	Upper Floor Residential Rehab Grant	Grant for providing market rate apartments on Draper St.	NA	\$100,000
Economic Development	Capital	Façade/Alley Program	Grant Program for Façade/Alley - year IV	NA	\$35,000
Economic Development	Report	Signage Updates	New Signs (Per CPAT Recommendation)	Varies	\$25,000
Engineering/PW	Infrastructure	Curb Ramp Installation	Installation of ADA curb ramps in neighborhoods not currently in compliance	NA	\$15,000
Engineering/PW	Infrastructure	21st Ave (phase 2)	Includes portion of 21st between Plumas & Mariposa; to be completed in conjunction with Phase 1	20+	\$200,000
Engineering/PW	Planning	Update ADA Transition Plan	Plan required for Federal Funding Eligibility		\$75,000
Engineering/PW	Infrastructure	Federal Project Match	Local Match; several projects	Varies	\$67,000
Fire	Equipment	FD Chief's Vehicle Replacement	Replacement Vehicle - SUV	16	\$60,000
Fire	Equipment	Power Saws	Replacement (3 Total)		\$2,400
Fire	Furniture	Update Furniture at Station (#1/#2)	Replacement of worn furniture/beds	Varies	\$5,000
Parks	Planning	Design for Recreational Space	Design funding for 3.5 acre donated parcel	New	\$20,000
Parks	Equipment	Parks Grant	Athwal Park Grant; Bathrooms	NA	\$75,000
Parks	Equipment	Parks Improvements	Funding for Athwal Improvements	NA	\$150,000
Parks	Programs	Capital Fund	Funding for Skate Park (\$40,000 carryover)	Varies	\$40,000
Police	Vehicle	Patrol Car	Purchase and upfit of one new patrol vehicle	Varies	\$49,000
Police	Infrastructure	Access control system/proximity card reader.	Building security. Current system is unreliable and software is no longer supported.	12	\$3,500
Police	Equipment	Computer/Monitor Replacement	Records and property evidence system upgrade	5+	\$5,000
Police	Infrastructure	Add/replace acoustic tiles - KPD	Several tiles need replacing or not existent	10+	\$5,000
Police	Equipment	Portable Radar Trailer	Equipment used for traffic control and speed requests	NA	\$15,000
Pool	Infrastructure	Painting - Concession Stand	New painting needed.	20+	\$15,000
Pool	Infrastructure	Sand Filter Replacement	Continued - third year of six year replacement Schedule	15+	\$20,000
Public Works	Infrastructure	Downtown Banner Replacement	Welcome Banner Replacement	Varies	\$25,000
Public Works	Equipment	Flag Replacement	Swedish/US Flag Replacements	Varies	\$4,000
Public Works	Infrastructure	Annual Street Striping	Refresh/replace of striping will enhance safety	Varies	\$10,000
Public Works	Equipment	Sidewalk Repairs	Annual Repairs	Varies	\$15,000
Public Works - Parks	Equipment	New Equipment	Mowers, Trimmers	Varies	\$20,000
Water Enterprise	Infrastructure	Chlorination Equipment	Installatin of chlorination equipment at all City wells.	New	\$650,000
Water Enterprise	Infrastructure	Well #12 Pipelines	New water lines to convey well water to treatment facility	NA	\$485,000
Water Enterprise	Infrastructure	Well #13 Treatment Facility	Treatment faculty	New	TBD
Water Enterprise	Infrastructure	Well #12 Treatment Facility	Includes treatment and parking pad	New	TBD