CITY OF DINUBA, CALIFORNIA

2016 ANNUAL ADOPTED BUDGET

JULY 1, 2015—JUNE 30, 2016

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CITY COUNCIL

Emilio “Joey” Morales
Mayor

Scott Harness
Vice-Mayor

Kuldip Thusu
Council Member

Maribel Reynosa
Council Member

Mike Smith
Council Member

2015-2016 ANNUAL ADOPTED BUDGET

Staff

Jayne Anderson
Assistant City Manager

Blanca Beltran
Public Works Director

John Carrillo
Community Services Director

Cass Cook
Finance Director

Devon Popovich
Police Chief

Chad Thompson
Fire Chief

Dean Uota
City Engineer

Submitted by:

Dan Meinert
Interim City Manager

Coordinated and prepared by:

Cass Cook
Financial Services Director

Karina Solis
Fiscal Analyst I

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Dinuba

California

For the Fiscal Year Beginning

July 1, 2014

Executive Director

To: Mayor and City Council

From: Dan Meinert, Interim City Manager

Pursuant to the City of Dinuba Charter Section 5.05.B, the recommended FY 2015-16 Annual Budget is submitted this evening for your consideration. This budget reflects the Council's goals and targets and continues sufficient funding to maintain core and basic service levels.

The proposed budget for FY2015-2016, including all sources and uses is **$51,283,933**. This is a $555,302 (1.1%) decrease from the FY 2014-2015 adopted budget of $51,839,235.

Before delving into the details of the recommended budget allow me to first set the stage for how our community is positioned as we approach FY 2015-2016.

On the National level

United States economy appears to be on more solid ground. Over the past three years the gross domestic product has averaged 2.3%. Three million jobs were added to the work force in 2014. That is the largest increase since the late 1990s. The growth in jobs pushed the national unemployment rate below 6%. It should be noted, however, that the recent increase in jobs essentially offsets the massive losses in 2009 and 2010.

More jobs have resulted in more people spending money. In the final quarter of 2014 consumer spending grew by more than 4%. Last year consumer spending added 1.7% to the overall GDP growth of 2.4%. That is the highest it's been since 2006. While job growth contributed to consumer spending, the lower cost of oil should also impact spending. Economists are predicting that average households will save between $700 to $900 this year due to the drop in fuel prices. Eventually this should result in increased spending in other areas of the economy. (http://media.csmfo.org/wp-content/uploads/2015/04/Beaconomics_Spring15.pdf)

On the State level

The State economy seems to be improving. The number of employed is up, home prices are increasing, new construction is on the rise and consumer spending is spurring economic growth. Yet, there are significant challenges ahead.

A lack of affordable housing continues to be an issue for California and its residents. Since 1995 the state has grown by 6.7 million residents. During the same time period, only 2.2 million housing units have been permitted. Housing has not kept pace with growth and as a result families are being priced out of homes or are forced to double up with other families.

The impact of the ongoing drought has yet to be fully realized. A continuation of the drought into the next year could be devastating for California and the nation.

While manufacturing has rebounded in some areas of the economy such as manufacturing related to agriculture and higher skilled industries, other sectors appear to be hampered by high energy costs, housing costs and the hyper-regulatory climate in California. (http://media.csmfo.org/wp-content/uploads/2015/04/Beaconomics_Spring15.pdf)

On the Local level

The local economy continues to improve. In December of 2014 the unemployment rate in Tulare County was 12.7% compared to the rate of 13.6% in December of 2013. While the rate is still high, it is down 6.5% from its peak of 19.2% during the

recession. Historically January's unemployment number is the highest during the year with September being the lowest. It is anticipated that by September 2015 the overall unemployment rate in Tulare County will drop below 11%.

Based upon sales tax revenues, it appears that the local businesses climate continues to improve. Excluding revenues from the Internet Sales Tax, sales tax from the top 5 sources in Dinuba increased by 4.5% from 2013 to 2014.

Of concern is the slowdown in the home building sector. Over the past four fiscal years, the number of new single-family residential permits has decreased significantly.

2012	161 permits
2013	99 permits
2014	41 permits
2015	37 permits issued through March

There is some hope that building is on a rebound. In March of 2015, 13 single-family permits were issued. This is the highest monthly total over the past 3 years. Hopefully this trend will be sustained as we move into the future with the expected start of the Parkside, Phase 3 and Tierra Vista Phase 2 subdivisions within Fiscal Year 2015-2016 and if interest rates do not price people out of the housing market.

Challenges facing the Community of Dinuba

The Drought:

The drought is having a significant negative impact on Dinuba's water utility revenues. The conservation measures have been so effective that water utility revenues are expected to decline by over $200,000 or 7% from the budgeted revenue for FY 2014-2015, essentially nullifying the rate increase enacted in January 2014. This loss of revenue will diminish the City's ability to operate the utility and plan for the future. With a decline in revenue there is also a diminished ability to enforce the Governor's Executive Order for mandatory water conservation measures. A rate increase will be needed to sustain basic operations and make vital system improvements.

Gas tax Revenues:

While the lower price of fuel has been a boon for the consumer it is the bane for public works agencies. Less excise and sales tax from fuel sales means that in the future there will be fewer dollars to maintain and improve the very streets we drive on.

Health Insurance:

Health insurance costs are posing one of the greatest challenges for City finances going forward. In fiscal year 2013 total health insurance costs for the City totaled approximately $2,100,000. The health insurance costs had been fairly flat over the course of the 2011, 2012 and 2013 fiscal years. In fiscal year 2014, the cost of claims increased by over $1,000,000 for total health insurance costs of $3,200,000. It appears that for fiscal year 2015 total costs will again be about $3,200,000.

The City has formed a task force that has met with the City's health plan administrator as well as the City's health insurance broker to determine the reasons for this increase. While a full report will presented to Council in May, the bottom line is that there are 55 more people on the City's health insurance plan today than there were on the plan four years ago. The increase comes from retirees who have stayed on the plan, more employees with health insurance and an increase in the total number of dependents on the plan, which has contributed to an increase in the number of claims and, therefore, costs to the plan.

A partial solution to the problem is increasing the contribution the departments make to fund health care for employees. The proposed budget includes a $2,500 increase per employee in every department. A change in network provider is also contemplated in the coming fiscal year. This is estimated to save the City an annual cost savings of $300,000 on claims. These changes will not resolve the issue, but are necessary steps to solve a much larger issue. It may also be necessary to increase employee contributions to the plan, which would involve negotiations with each employee association. It is also anticipated that a change in benefits may be required to ensure expenses do not exceed revenues.

Sales Tax

The challenge of tomorrow is ensuring the continued prudent use of taxpayer dollars. This challenge has become even more imperative with the emergence of the Internet Sales tax. To maintain the City's General Fund fiscal health by protecting its reserve and ensuring adequate funds to sustain basic General Fund services, the Council adopted an Internet Sales Tax Revenue Policy in 2011.

The proposed budget for FY 2015-2016 meets the objectives of the Internet Sales Tax Revenue Policy. First, the reserve requirement for the next three fiscal years has been met. Secondly, the increased costs due to inflation, Cost of Living Adjustments (COLAs), and Public Employee Retirement System (PERS) contributions have been accounted for in the proposed budget. Thirdly, the proposed additions to the budget include expenditures for one-time costs and limited personnel increases needed to provide basic services to the citizens of Dinuba as a result of the growth of the community.

The good news is that sales tax revenues for FY 2015-2016 are considerably better than were originally projected for this year, but the caution is that there are major expenses anticipated in future years that these funds are needed to support. In short this means that there is very little capacity to add much to the portions of the budget supported by sales tax revenue.

Measure F Revenues:

Like sales tax revenues there has been a healthy increase in Measure F receipts over what was projected for FY 2014-2015 revenues. However, caution is recommended in that this increase should not result in adding a great deal of on-going costs to this fund; like sales tax, this fund is vulnerable to the whims of the State. Rather, the increase in this revenue should, to the maximum extent possible, be reserved for capital projects and one-time purchases, not ongoing costs.

The Proposed FY 2015-2016 Budget in Detail

This proposed budget includes the following:

Capital Investment Plan (C.I.P.) - The 5-year plan for capital improvements that implements the General Plan. The first year, as proposed, is fully funded.

Multi-Year Financial Plan - The 5-year financial plan that identifies assumptions and issues that must be managed to assure sufficient funding for balanced City programs and activities.

City Council Goals – This budget considers the City Councils targets identified at their March 5, 2015 work session, which were ratified on April 14, 2015

The Capital Investment Plan:

This proposed budget includes funding for the following major capital expenditures:

Completion of the construction of Ave. 416 (between Alta and Road 56);

Table I—Sources & Uses

SOURCE & USES	GENERAL FUND	CAPITAL PROJECTS FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET
SOURCES							
Revenues	$ 11,116,385	$ 17,747,033	$ 4,265,250	$ 11,000	$ 14,431,267	$ 200	$ 47,571,135
Available Resources - Planned Use/(Return)	(338,632)	3,634,772	453,686	(3,753)	246,863	(325,138)	3,667,798
13/14 SOURCES	10,777,753	21,381,805	4,718,936	7,247	14,678,130	(324,938)	51,238,933
USES							
Operations	11,239,195	2,045,456	3,642,907	0	13,723,882	6,337,226	36,988,666
Reimbursements	(1,978,253)	0	0	0	(613,415)	(6,662,164)	(9,253,832)
Net Operations	9,260,942	2,045,456	3,642,907	0	13,110,467	(324,938)	27,734,834
Debt Service	754,180	0	0	3,043,491	0	0	3,797,671
Capital Projects	58,889	18,538,140	1,026,029	0	79,992	0	19,703,050
Transfers In	(477,220)	(650,000)	(50,000)	(3,036,244)	(379,403)	0	(4,592,867)
Transfers Out	1,180,962	1,448,209	100,000	0	1,867,074	0	4,596,245
13/14 USES	10,777,753	21,381,805	4,718,936	7,247	14,678,130	(324,938)	51,238,933

Completion of the Phase II of the CNG Fueling Facility Improvements;
Completion of the College Park Recreation Center, Gregory Park Improvements and Roosevelt Park Improvements;
Design and Engineering of Fire Station #2;
Design and site preparation for the parking lot expansion at the Police Station;
Design of Well #21; and
A grant application to construct Randle Avenue, with water and sewer mains, and to develop an economic development strategy for the E. El Monte Commercial Area.

Multi-year Financial Plan:

This budget proposes the following one-time expenditures:

Purchase of a new fire engine (2nd installment payment);
Conducting an Urban Water Management Plan update (State mandate);
Building out the unfinished space in the Transit Center;
Acquiring a laser fiche module for better records management;
Acquiring an animal control truck module; and
Replacing one of the four cardiac monitors housed in the ambulances (two more will need to be replaced in future years).

Proposed changes to staffing, which will be ongoing expenses, include:

Funding a previously unfunded police officer position (Measure F);
Allocated a part-time clerical position in the Police Department (General Fund);
Conversion of a part-time evidence technician to a full-time position (General Fund);
Adding overtime to fully staff a paramedic unit (Ambulance Fund);
Conversion of a part-time grounds maintenance worker position to working supervisor position for better park maintenance supervision (General Fund);
Reassigning staff dedicated to maintain landscaping in Downtown Dinuba;
Reassigning a part-time accounting technician to the Transit Center from Recreation; and
The addition of a part time maintenance worker to service the Phase 2 solar panels (less costly than the planned contract service by the solar provider).

Other major factors affecting this year's budget are:

GENERAL FUND REVENUES	ACTUAL FY 12/13	Actual FY 13/14	Projected FY 14/15	PROPOSED FY 15/16
Sales Taxes	3,677,283	3,335,475	5,327,225	5,607,032
Motor Veh License	1,553,701	1,571,490	1,640,000	1,690,000
Utility Users Tax	1,622,049	1,612,836	1,651,000	1,645,000
Current Services	411,391	475,096	451,436	508,462
Property Taxes	665,733	742,122	792,300	846,800
Licenses & Permits	220,536	207,423	203,000	206,891
Franchise Fee	226,904	243,956	248,000	255,000
Use of Money & Property	67,502	63,175	67,550	67,000
Transient Occupancy	171,718	184,211	201,000	220,000
Other Revenues	1,412,019	821,405	411,258	70,200
Overhead	1,408,146	1,435,462	2,041,345	1,978,253
TOTAL REVENUES	**$11,436,982**	**$10,692,651**	**$13,034,114**	**$13,094,638**

- Planned increase of departmental health contributions by $2,500 per employee;
- The effect of the drought on water revenues will necessitate a rate increase in FY 2015-2016. It is anticipated that this will occur mid Fiscal Year; and The effect of lower fuel prices on street maintenance activities will limit the amount street improvement work the City can do in future years.

Table I (on page 10) is a summary of the proposed FY 2015-2016 budget:

The total Proposed FY 2015-16 Budget is **$51,283,933** this is a 1.1% decrease compared to the budgeted expenditures in fiscal year 2014-15 of $51,839,235. It should be noted that the Avenue 416/El Monte Way widening project represents approximately 32% of the City's total budget for fiscal year 2015-2016.

FINANCIAL OUTLOOK

General Fund

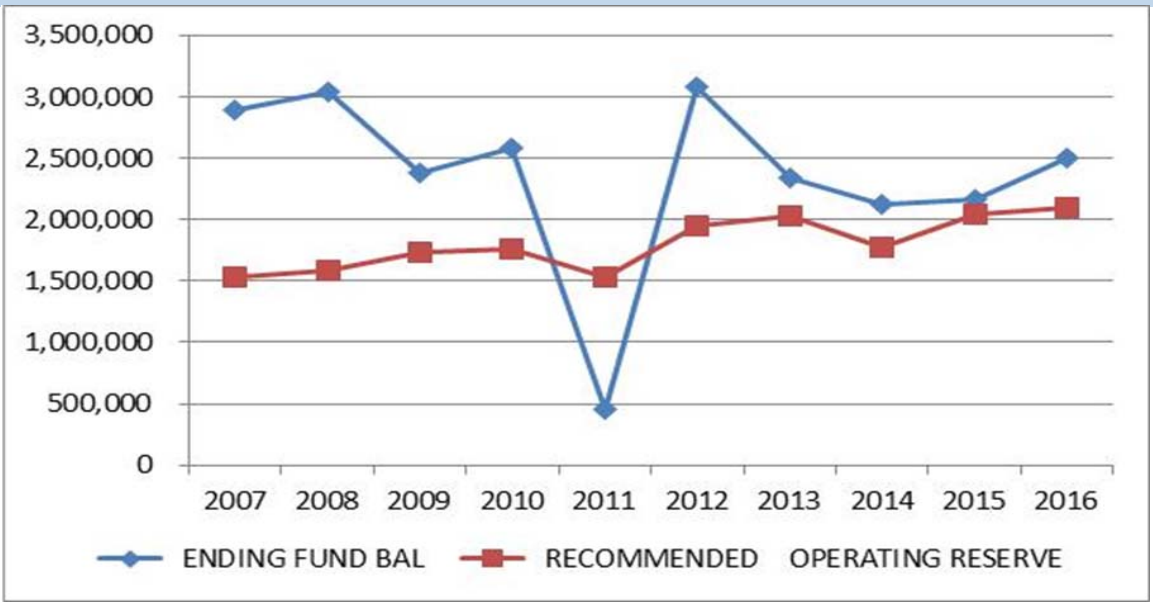
Revenues: While sales tax revenues are projected to grow by over $280,000 next year, the total proposed General Fund revenues will remain relatively flat (see table below). In Fiscal Year 2014-2015 the City benefitted from a one-time sale of properties. Excluding sales tax and property sales, the General Fund revenue is projected to increase a modest 1.7% in 2015-16.

Staff will continue to monitor the General Fund and will make adjustments each fiscal year through prudent management to maintain a fund balance consistent with policy and sufficient to cover expenditures.

Despite the issuance of residential and commercial building permits, assessed property values have been relatively flat over the past few years. The increase in property tax over the past few years is primarily due to the additional property tax funds coming to the City as a result of the dissolution of the Redevelopment Agency.

To a large measure, the strength of sales tax in Dinuba determines the fiscal health of the City. Including the sales tax from Internet sales, the sales tax in FY 2015-16 will make up over 42.8% of the General Fund budgeted revenues. In FY 2008-09 when the City was not receiving Internet sales, the sales tax comprised 20% of the General Fund

Table II—General Fund Balance History & Projection



budgeted revenues. Fully funding the operating reserve over five years is vital to ensure there is sufficient reserve to make necessary adjustments in case of significant changes in sales tax revenues. (See Attachment A for General Fund Multi-Year Revenue and Expenditure Projections).

Fund Balance: Prior to the recession the City prudently set aside funds in reserve. This action proved its worth when the City was forced to adjust its expenditures as the revenues declined significantly. Due to the nature of municipal finance, adjustments to operating expenditures are difficult to make in a short amount of time. The healthy reserve allowed the City to weather the storm until expenditures could be brought in line with revenues. At the end of the FY 2015-16, the General Fund is expected to exceed the reserve threshold. As witnessed over the past few years, the need for a healthy fund balance is essential. To that end the proposed budget includes measures to preserve the General Fund operating reserve.

Measure F – Public Safety Sales Tax

It has been over 10 years since Measure F was approved by voters and the City implemented the original plan. Measure F has been a great success. The Police Department was able to add 10 officers, 2 dispatchers, and 1 detective. The Police Department was also able to purchase 5 police vehicles and a police dog/K-9. The new Emergency Operations Center will soon be complete, which has also been funded from Measure F. A new 10-year Plan needs to be developed and adopted in FY 2015-2016.

The Fire Department added 3.75 paramedics, 4 EMTs and a captain since the adoption of Measure F. Additionally, the Department purchased a fire truck and two ambulances. Last year a Fire Master Plan was completed, which indicated that the second fire station is needed and should be constructed within the next few years to maintain adequate response times. The Station's design will begin in FY 2015-2016.

At the end of the 2014 fiscal year, the Measure F fund balance exceeded $300,000. Current projections show the fund's revenues exceeding expenditures by almost $300,000 in the 14-15 fiscal year. Based upon the fiscal health of the fund, staff

is proposing to add funding for the following expenditures in the 2015-16 fiscal year:

- 1 Fire Engine (2nd installment payment);
- Design & Engineering Cost of Fire Station #2;
- Design and site preparation for the expanded parking lot at the Police Station; and

An additional police officer going forward.

In the future, the construction costs of Fire Station #2 will need to be budgeted. It is estimated that the costs of the Station could exceed $3,000,000. Due to the high cost of the Station it is anticipated that the City will need to pursue a loan and/or grant funding for the Station. Debt payments would come from the Measure F fund. It should also be noted that the addition of a second station will result in a need to increase personnel to staff the station in future years.

Business-Type (Enterprise) Funds:

Enterprise funds are established to account for services financed and operated in a manner similar to a private business. In contrast to the General Fund, each enterprise fund operates as a separate entity. This means that each enterprise program maintains a separate set of books, and funds are not co-mingled or transferred, except in the most extraordinary cases and then only by specific City Council action.

For the City of Dinuba, the City Charter and Council Policies stipulate that the costs of providing goods or services to the general public through enterprise funds must be financed or recovered primarily through user charges. User charges must be established and maintained at proper levels to assure adequate income to pay for current services and to maintain reserves to allow for adequate cash on hand at all times, to pay bills, meet emergencies, and provide for operating capital needs.

Water: The drought is impacting revenues in the Water Fund. It appears that revenues are down by at least $200,000 due to the drought and conservation measures. A rate adjustment will be needed during Fiscal Year 2015-2016 to ensure the fund has a sufficient fund balance to operate the utility. While the drought is impacting the revenues, the need for another water well will increase expenses. Staff is now proposing to finance the cost of the $2,000,000well over time. The original plan was to finance the well from the cash balance, which has evaporated.

Due to the complex nature of utility rates and due to the impact of the drought, it is proposed that the City take immediate steps to hire a consultant to do a utility rate study and make expert recommendations on rate adjustments going forward.

Sewer: Under current conditions the Sewer Fund Balance will not meet the required two-month operating reserve for FY 2015-16. As with the Water Fund it is anticipated that a rate adjustment will be needed during Fiscal Year 2015-2016. Although revenues in the Sewer Fund are affected by the drought the magnitude of the impact is anticipated to be less than in the Water Fund.

In the 2014-15 fiscal year annual rate increases for four years were enacted to fund the treatment facility expansion. The projected cost of the expansion was approximately $18 million (2014 dollars). Based on current conditions, the expected cost could be at least $3 million more. Additionally, with the dissolution of Redevelopment, the Sewer Fund has taken on more debt service, which was being paid from Redevelopment funds. The treatment plant expansion and debt service previously paid from Redevelopment will result in the need for future rate increases.

Disposal: This fund is projected to meet its

required two-month operating reserve in fiscal year 2015-16. The Disposal fund is the healthiest of the utility funds and the need for rate increases will be evaluated annually. In the 2014-15 fiscal year a three container system was implemented without raising rates. State mandated commercial recycling requirements are on the horizon. This added mandate will be a burden for the fund. While rate increases are not anticipated in the next year, it is possible that the mandate may result in the need to raise rates in future years.

Ambulance: Although the Ambulance Fund more than meets its required two month operating reserve, the high fund balance is imprecise. Because of the large amount of receivables that remain outstanding from the time a charge is billed until the time the charge is reimbursed or paid - minimally 60 to 90 days - a cash flow issue arises in the Ambulance Fund. The cost to render services are incurred two to three months before the cash is received for these services and in addition, the amount reimbursed for these charges is only a fraction of the amount billed as a result of Medi-Cal, Medicare, and private insurance allowable reimbursements. As a result of the lag in receipt of payment and large insurance adjustments, the fund balance of this fund must be sufficient to cover the delay in payments for cash flow purposes. Staff continues to monitor this fund closely to manage cash flow issues and continues to take steps to recover payments in as short a time as possible.

Health Insurance Fund: The Health Fund is out of balance. At the end of the FY 2013-14 this fund was out of balance by $730,000. In fiscal year 2014 claims rose by approximately $1,000,000. Claims are expected to come in near the same level in fiscal year 2014-15. To rectify the imbalance, the departmental contributions from each department have been increased significantly. Additionally contributions from the General Fund and Measure F fund are anticipated to ensure that the deficit does not grow. While staff anticipates the deficit to remain stable, the fund should have a reserve balance of at least $300,000. Staff will return to Council in May with additional recommendations to improve the fiscal condition of the Health Fund.

Golf: Operating revenues are sufficient to cover operating expenses in the Golf Fund. The Golf Fund is also able to replace some capital equipment. Currently, revenues are not sufficient to cover depreciation costs. To increase revenues and build up a reserve balance for long-term capital and cash flow needs, Kemper Sports is proposing to construct an expanded event center. The event center would be larger than the current structure. It would also be weather resistant and have heating and cooling capabilities. This would allow for the booking of events year-round. Restrooms would also be included within the facility. Up-front costs of construction would need to come from City coffers and would be paid back to the City over the course of a few years. The current event tent would be relocated to another location on the facility.The following table demonstrates the projected fund balances, the recommended operating reserves, and the variance in each operating fund relative to the Council's policy on reserves. However, it should be noted that this table does not take into account reserves for capital replacement and deferred maintenance.

Enterprise Fund Balance Variances

Funds	Projected Fund Balance 6/30/16	Required Operating Reserves 6/30/16	Capital Project Reserve	Variance Over/(Under)
Health Insurance	(730,000)	300,000	0	(1,030,000)
Water	520,000	371,000	149,000	0
Sewer	251,000	344,000	0	(93,000)
Disposal	587,000	545,000	42,000	0
Ambulance	660,000	210,000	450,000	0
Golf	34,000	390,000	0	(356,000)

Capital Funds: The FY 2015-16 capital budget contains projects totaling approximately $**20,550,000** this is compared to projects budgeted a $22,000,000 last year. The Avenue 416/El Monte Way widening represents 82% of the City's total capital budget. The most significant multi–year projects and costs slated for FY 2015-16 are:

- **$16,900,000 for the construction and administrative costs of the widening of Avenue 416/El Monte Way;**
- **$1,100,000 CNG Fueling Facility, Phase II;**
- **$556,000 Fire Engine (2nd Installment Payment);**
- **$130,000 Community Pavement Upgrades;**
- **$433,000 Alta/El Monte Signal Synchronization (Grant);**
- **$344,000 Bike Lanes (Grant);**
- **$800,000 Housing Rehabilitation & Homebuyer Loans (Grant);**
- **$350,000 Water Well Design;**
- **$300,000 Design and Engineering of Fire Station #2;**
- **$261,000 College Park Recreation Center (Grant);**
- **$240,000 Gregory Park Improvements (Grant);**
- **$544,000 Roosevelt Park Improvements (Grant);**
- **$50,000 Community Water Well Improvements;**
- **$50,000 Police Station Parking Lot;**
- **$50,000 ADA Ramp Improvements;**
- **$45,000 Outfitting the Emergency Operations Center;**
- **$30,000 Animal Control Module for Truck;**
- **$35,000 Cardiac Monitor;**
- **$90,000 Community Drainage Improvements; and**
- **$30,000 Police Vehicle.**

Other Items:

Unfunded Liabilities – There has been discussion among City Council members about this issue. In reviewing historical information about this topic this is generally a non-issue for the City except in two cases:

Retirements – there are typically payouts required for unused vacation leave and some portion of unused sick leave.

Extraordinary separations - these are unusual circumstances such as the death of an employee while serving, which, thankfully, there been only a few such incidents.

In both cases departments hold these positions "vacant" until there is sufficient funding to fill the positions. Since the recruitment process typically takes three to five months to fill a position there are rarely any long-term repercussions caused by this issue.

Kern Street Storm Drain Project – This is a major capital improvement project that has only partial funding. It must be completed before the second phase of the El Monte widening project can be constructed. While limited portions this project can be constructed and financed through the second phase of the El Monte project and while some portion of the project will be financed by monies that were loaned to the Redevelopment Agency, which are due to be paid back to the City sometime in FY 2015-2016, there remains a funding "gap" of about $1.5 million for which other funding is needed.

Early in FY 2015-2016 staff will explore options to fund this gap and bring a recommendation to the City Council on how the unfunded portion of the project might be funded.

In Closing:

The past eighteen months has presented some challenging circumstances with the retirement of long time City Manager Ed Todd in December 2013 and the unexpected loss of City Manager Beth Nunes in October 2014. The Sustainability Plan adopted by the City Council in 2013 was implemented to counteract the loss of sales tax revenue and as a result, service levels continued without a loss of Community Programs or staff. In addition, new economic development is occurring: Western Dental is nearing completion, Farm Credit West will soon start construction, new small businesses are opening and new homes are being constructed. Planning and infrastructure grants have been applied for to help revitalize the East El Monte Way area. A study to review and adjust the City's Impact Fees is underway. The Fiscal Year 2015-2016 budget contains recommendations and decisions that will further help the City organization remain fiscally strong and capable of meeting the challenges of the next five years.

Lastly, I would like to thank you for the opportunity to serve you and this community as your Interim City Manager. It is an honor to work with the City Council as well as the community of Dinuba to obtain a better future for the City of Dinuba and to provide a smooth transition as the Council selects a new City Manager to lead the organization into the future.

Sincerely,

Daniel L. Meinert

Interim City Manager

PROPOSED PERS ADJUSTMENT
GENERAL FUND

3-Jun-15

MULTI-YEAR BUDGET PROJECTIONS
2012-13 through 2020-21

DEPARTMENT PROGRAM	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED	2015-2016 PROPOSED	2016-2017 PROJECTED	2017-2018 PROJECTED	2018-2019 PROJECTED	2019-2020 PROJECTED	2020-2021 PROJECTED
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CITY COUNCIL	81,179	80,040	86,805	86,805	129,089	133,298	137,370	141,961	146,720	151,651
CITY ATTORNEY	61,745	56,035	56,035	56,035	56,483	57,613	58,765	59,940	61,139	62,362
CITY MANAGER	782,944	891,191	838,387	760,735	782,168	894,072	918,027	942,828	968,712	989,967
COMMUNITY SERVICES	0	1,138,876	1,390,026	1,407,860	1,526,089	1,593,021	1,634,111	1,676,075	1,719,382	1,753,338
FINANCE	0	445,651	574,051	473,347	521,438	614,334	630,576	647,621	665,406	679,707
FINANCE & COMMUNITY SERVICES	1,649,224	0	0	0	0	0	0	0	0	0
FIRE	2,019,227	1,349,373	2,019,562	2,019,501	2,106,455	2,195,868	2,250,586	2,282,619	2,347,847	2,402,160
POLICE	4,384,558	4,412,566	4,754,949	4,780,145	5,108,453	5,324,359	5,454,903	5,533,080	5,692,465	5,822,818
GENERAL SERVICES	3,080,425	2,343,090	2,240,562	3,260,415	2,385,552	2,152,535	2,210,164	2,272,747	2,345,445	2,390,561
COMM PROMOTION	119,520	198,580	140,939	140,000	142,066	144,907	147,805	150,762	153,777	156,852
Police Admin vehicles						30,000		30,000	30,000	30,000
Defease Publice Works Advance						50,000	50,000	50,000	50,000	50,000
General Plan Update						100,000	100,000			
Capital Projects & Equipment								50,000	100,000	150,000
EXPENDITURE TOTAL	12,178,822	10,915,402	12,101,316	12,984,843	12,757,793	13,290,008	13,592,308	13,837,633	14,280,893	14,639,416
		-10.4%		19.0%	-1.7%	4.2%	2.3%	1.8%	3.2%	2.5%
REVENUE TOTAL	11,436,982	10,692,651	12,176,366	13,034,114	13,102,735	13,103,417	13,546,609	13,954,159	14,371,436	14,759,141
		-6.5%		21.9%	0.5%	0.0%	3.4%	3.0%	3.0%	2.7%
REVENUES OVER EXPENDITURES	(741,840)	(222,751)	75,050	49,271	344,942	(186,592)	(45,699)	116,526	90,543	119,725
BEGINNING FUND BALANCE	3,084,017	2,342,177	2,119,426	2,119,426	2,168,697	2,513,639	2,327,047	2,281,348	2,397,874	2,488,417
ENDING FUND BAL	2,342,177	2,119,426	2,194,476	2,168,697	2,513,639	2,327,047	2,281,348	2,397,874	2,488,417	2,608,142
RECOMMENDED OPERATING RESERVE	2,029,804	1,777,234	1,974,886	2,131,374	2,101,299	2,185,001	2,240,385	2,292,939	2,366,815	2,426,569
UNENCUMBERED RESERVE (INSUFFICIENT OPERATING RESERVE)	312,374	342,193	219,590	37,323	412,340	142,046	40,964	104,935	121,602	181,572

City Council Goals & Policies

This section of the document outlines the priorities, goals and policies as determined by the City Council. At the end of this section, a summary of the City's financial policies is available.

Every other year the City Council works with an outside facilitator to establish the goals and priorities of the City for the next two years. The City Council and the department directors meet with the facilitator to review the progress on the previous goals. The Council then brainstorms new goals. The list of new goals and unmet previous goals are narrowed down to the most critical and feasible goals. The City Administration then develops action plans to achieve these goals. This process allows the Council to focus on the larger city-wide issues and helps staff focus on the implementation of the council goals.

The City Council and the Administrative Staff meet regularly to ascertain that the milestones and deadlines determined by Council are reached in a timely manner. City Council also evaluates the progress and the outcome of the goals.

The City Council has identified the following goals as priority for the 2015-2016 Fiscal year:

Maintain City Fiscal Health

In order to ensure that the City of Dinuba continues to provide excellent customer service to the community, it is necessary to address the following:

-Balanced economic development throughout the community.

* Fill vacant commercial centers (especially east side)

* Hire a consultant as/if needed.

- Recruit businesses that have low impact on City utilities and services.

- Develop and implement a plan to annex along West El Monte and Road 72.

- Balance economic development with housing demand.

Community Engagement

In order to realize the City of Dinuba's organizational philosophy of "Together a Better Community," the following has been determined as crucial to strengthen the community:

-Designate a public information specialist in the organization

- Regularly employ social media to provide information and obtain feedback on services and activities.

Quality of Life and Neighborhood Improvements

In order to improve the quality of life in the City of Dinuba, it is necessary to develop programs that focus on water, housing, recreational and youth programs in the community.

-Plan and develop a suitable venue to honor and memorialize fallen staff and citizenry.

- Develop mentorship programs for youth (like "Big Brothers/Big Sisters")

-Develop a community-wide traffic safety awareness campaign (with appropriate enforcement measures.)

- Engage community groups in beautification projects (Especially Downtown,)

Maintaining Organizational Capacity for Service Delivery and Goal Accomplishment

In order to serve the growing community to the best of our capacity, the City of Dinuba will focus on the following staffing items:

-Provide adequate staffing for all new City facilities before they come on line.

- Maintain employee compensation within 5% of the top for comparator cities. (retention)

- Adopt a code of Ethics for staff, Council, Boards and Commissions.

Capital Project Planning and Delivery

In order to ensure the needs of our growing community are met, the following will be addressed:

-Develop and adopt a balanced capital improvement program of projects.

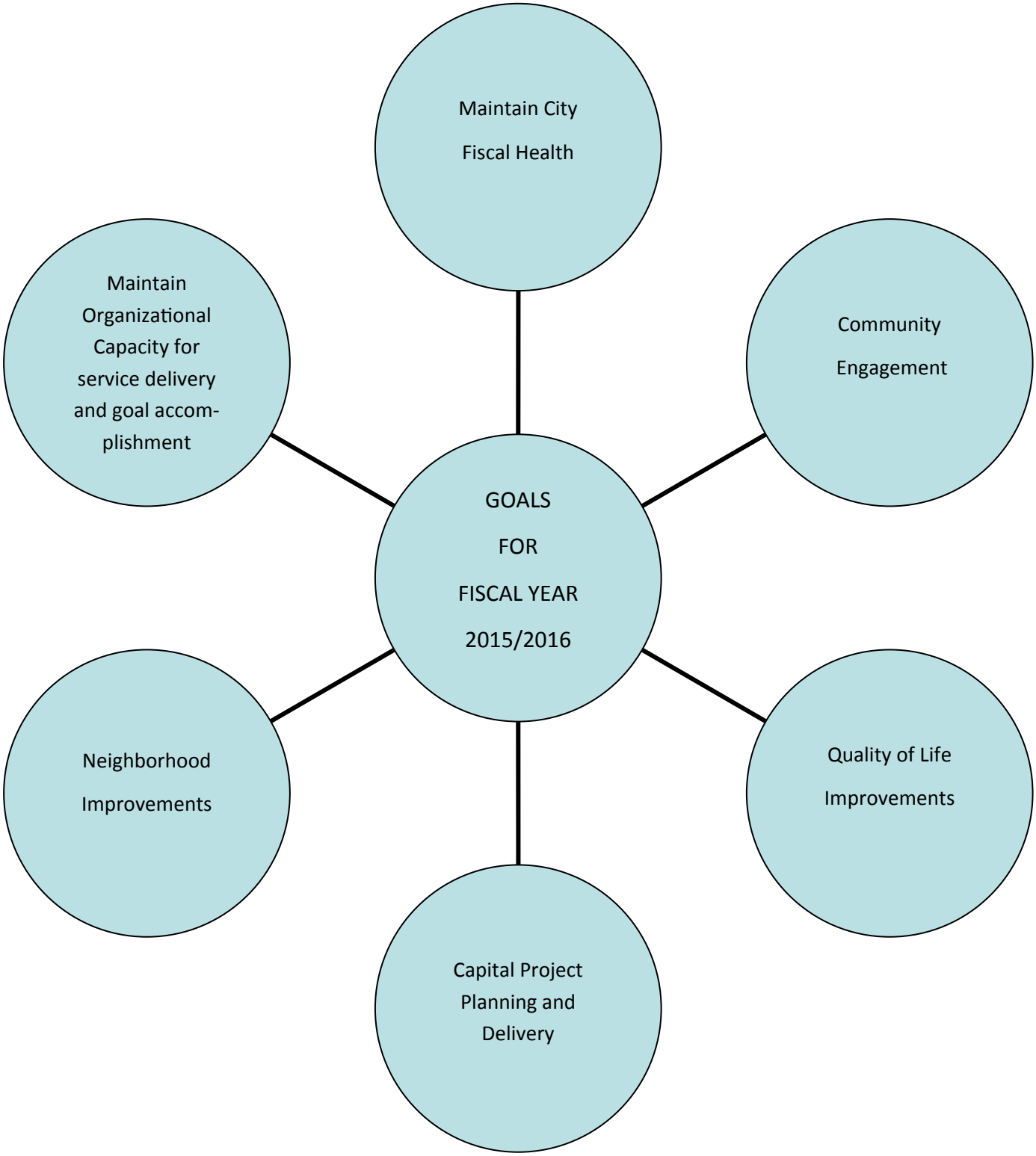
- Deliver key projects in a timely and effective manner.

* West El Monte Widening

* Public Safety Training Facility/ Second Fire Station.

* Wastewater Reclamation Facility Expansion

* Key Street Improvement Projects


Maintain City Fiscal Health
Maintain Organizational Capacity for service delivery and goal accom-plishment
Community Engagement
GOALS FOR FISCAL YEAR 2015/2016
Neighborhood Improvements
Quality of Life Improvements
Capital Project Planning and Delivery

Financial Policies

Per the City Charter, a balanced budget shall be a requirement for each fund. An annual budget of all appropriated funds shall be adopted by the last working day of the last month of the current fiscal year.

The total of proposed expenditures shall not exceed the total of estimated revenues plus carried forward fund balance, exclusive of reserves.

Financial Reporting: Financial reports are published monthly and are distributed to each department director and reviewed at a monthly meeting by a representative from each department, the Finance/ Budget Manager and the Administrative Service Director.

Revenue Policies: Per the City Charter, the City is to maintain a revenue structure adequate to meet its financial requirement for execution of the balanced programs as determined by the City Council.

The revenue structure shall be balanced equitably between taxes, fees, utility and enterprise charges, and assessments.

Internet Sales Tax: Revenue shall first be used to ensure that General Fund reserves are equal to two months of budgeted expenditures for each of the three subsequent fiscal years; then secondly, be used to fund increases in costs of General Fund Basic Services (General Fund expenditures less Debt Service, Capital Outlay and One-Time Expenditures); then

Thirdly, remaining Internet Sales Tax Revenue in each fiscal year may then provide for One-Time Expenditures such as capital projects with definite *endings, studies, software and equipment.*

Expenditure Policies: A capital improvement plan encompassing five or more years shall be prepared and presented, or updated by the City Manager and presented to the Council each year.

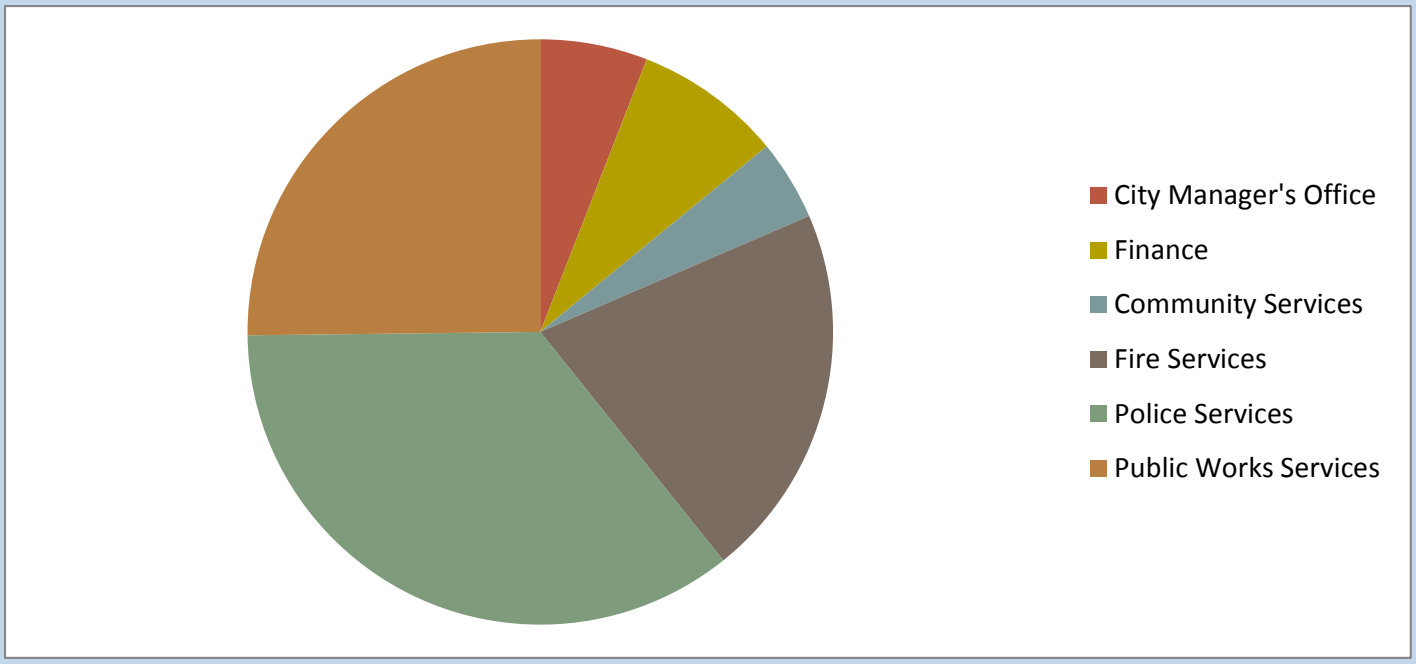
Reserves: It is recommended that the General Fund, the Public Safety Sales Tax Fund, the Utility Funds and the Ambulance Fund have sufficient reserves to cover two months of current year operating expenditures

The Health Insurance Fund should have at least $300,000 in operating reserves.

Personnel Summary

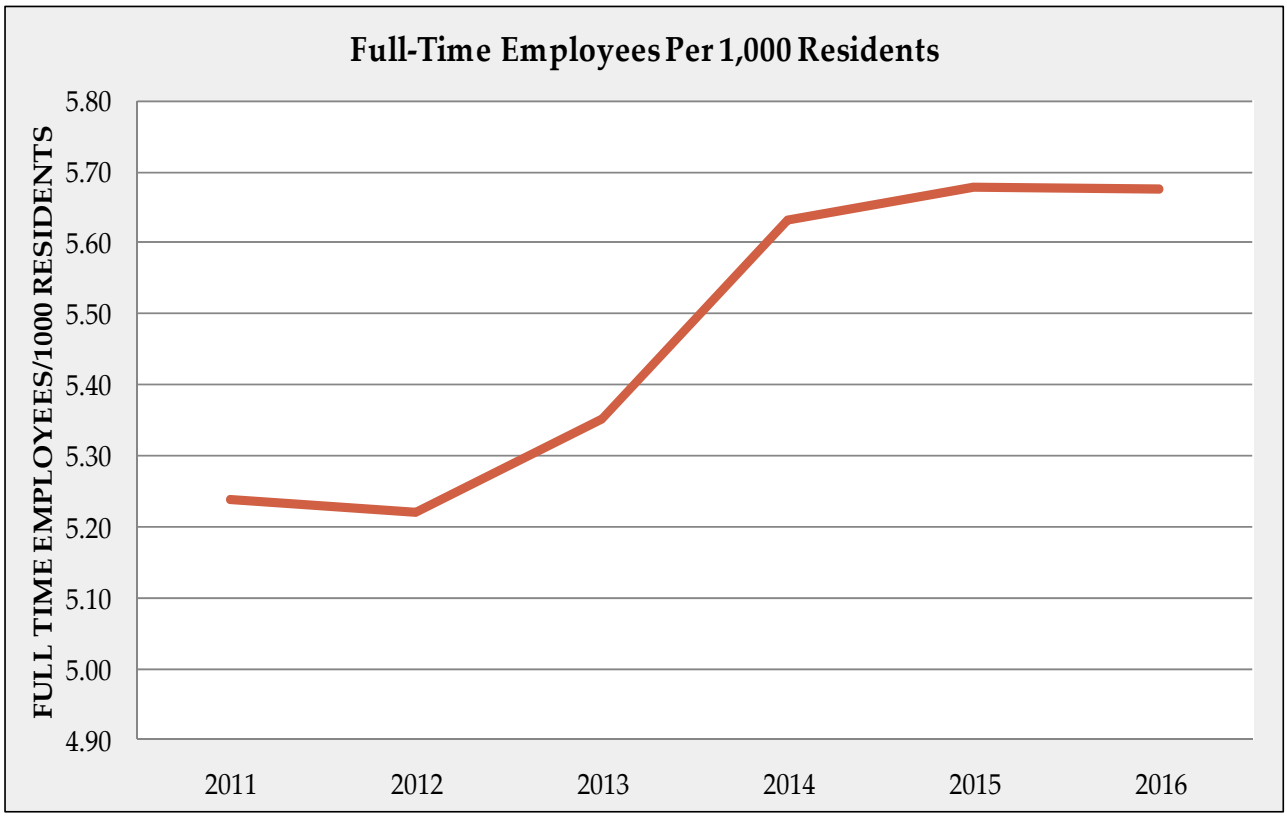
In the previous fiscal year, 3 Firefighter/EMTs were be hired. These additional positions allow for a staffing of 7 employees per shift as opposed to the current level of 6. A Fire Prevention Inspector was also hired halfway through the year.

In the current fiscal year, a new Grounds Maintenance Worker III will be hired. This position will assist the Parks and Community Services Director with the day to day operations and management of the Parks Division. In Police Services, a new Police Officer Position will be added and a part-time Evidence Technician Position will become Full Time Position.



PERSONNEL SUMMARY

DEPARTMENT	FY 2014	FY 2015	FY 2016
City Manager's Office	8	8	8
Finance	11	11	11
Community Services	5	5	6
Fire Services	24	28	28
Police Services	46	46	48
Public Works Services	34	34	34
TOTAL	**128**	**132**	**135**


Full-Time Employees Per 1,000 Residents
FULL TIME EMPLOYEES/1000 RESIDENTS
5.80
5.70
5.60
5.50
5.40
5.30
5.20
5.10
5.00
4.90
2011
2012
2013
2014
2015
2016

Organizational Philosophy & Mission Statement

Together, A Better Community

Together-

means that members of this organization and city are appropriately involved in decision making, problem-solving and communications to improve the quality of life in Dinuba.

Better -

means to build on all community assets and make improvements consistent with the goals and direction established by the residents through their elected Council. Better also means as we go about our day to day work we will strive to deliver superior services to our residents.

Community -

means individuals living and working together who participate and cooperate in defining a collective vision supporting and partnering with each other to achieve common goals.

Mission Statement

The goal of "Together, A Better Community" is achieved by employees working together as an organization and with the community providing services which can be most appropriately provided by local government; achieving goals established by the residents and elected officials; and maintaining order, improving quality of life, and protecting the overall interest of the community .

Our Values

The goals of working "Together for a Better Community" are:

Teamwork

Treat self and others with respect.

Recognizing the value of different points of view and concerns.

Build and support cooperative attitudes and actions.

Support each other towards our common goals.

Responsibility

Give attention to detail while performing to the best of our ability.

Hold ourselves accountable for our actions, thereby building credibility and trust.

Follow-through by employees who are empowered to make decisions at their level.

Helpfulness

Be responsive to others by caring and listening.

Treat people with fairness.

Help others to succeed on the job.

Looking Ahead

Commitment to personal growth and development.

Encourage and support reasonable risk-taking and innovation.

Recognize change is inevitable, therefore plan and manage for the future.

Building Community

Develop lasting partnerships by combining city and community resources to achieve goals.

Maximize opportunity for community participation.

Recognize diversity as a strength for our community.

City Profile

The City of Dinuba is located in the northern part of Tulare County, near the Fresno County line. Situated roughly 180 miles north of Los Angeles and 200 miles south of San Francisco, Dinuba lies in the heart of California's agriculturally rich San Joaquin Valley, near the Sierra Nevada Mountain Range.

Established in 1888, and incorporated in 1906, Dinuba has had a consistent growth pattern. Ranking fourth in population of the eight incorporated cities in Tulare County, Dinuba has a population of over 23,966 residents.

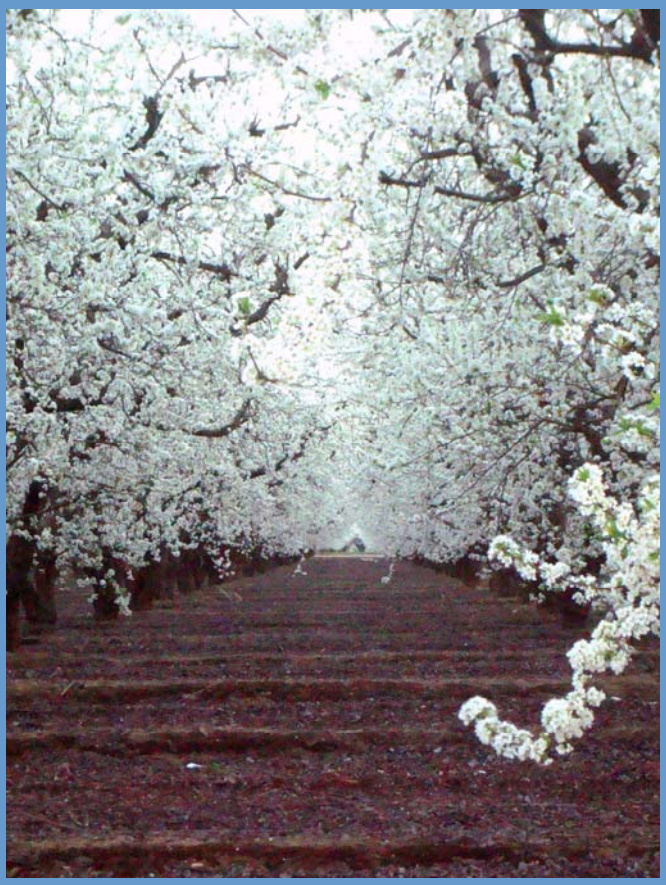
Agriculture is the single biggest factor in the Dinuba economy. The quality, quantity, and diversity of crops grown in the Dinuba area are truly impressive. The variety of crops include cotton, nuts, vegetables, and fruits; namely, grapes, raisins, plums, and citrus. Raisins are a major product in the Dinuba area, where 40 percent of the world's raisins are grown and dried for a total of approximately 300,000 tons annually.

Although agriculture is Dinuba's predominate economic activity, the community has had an active commercial and industrial base for many years. Its traditional Downtown Business District is currently being revitalized.

The Dinuba Redevelopment Agency has envisioned and created a Downtown Entertainment District which has expanded to include a bowling center, skate park, and movie theater. Also located in the Downtown Business District, the City, in conjunction with the U.S. Department of Commerce Economic Development Agency, has constructed a five million dollar Vocational Training Center to offer a more technically advanced workforce to meet the needs of both existing and prospective businesses.

In addition, various parcels of land have been annexed for an expanding industrial park. Currently the industrial park boasts the largest nationwide Hispanic owned enterprise, a major retail distribution center, and other noteworthy industries.

Consequently, with an unparalleled agricultural base, an expanding industrial site, a revitalized downtown area and a centralized location, Dinuba continues to be an ideal community with a progressive and diverse economical base. Urban conveniences along with modern living in a rural environment make Dinuba a truly desirable community in which to live, work and play.



City Government

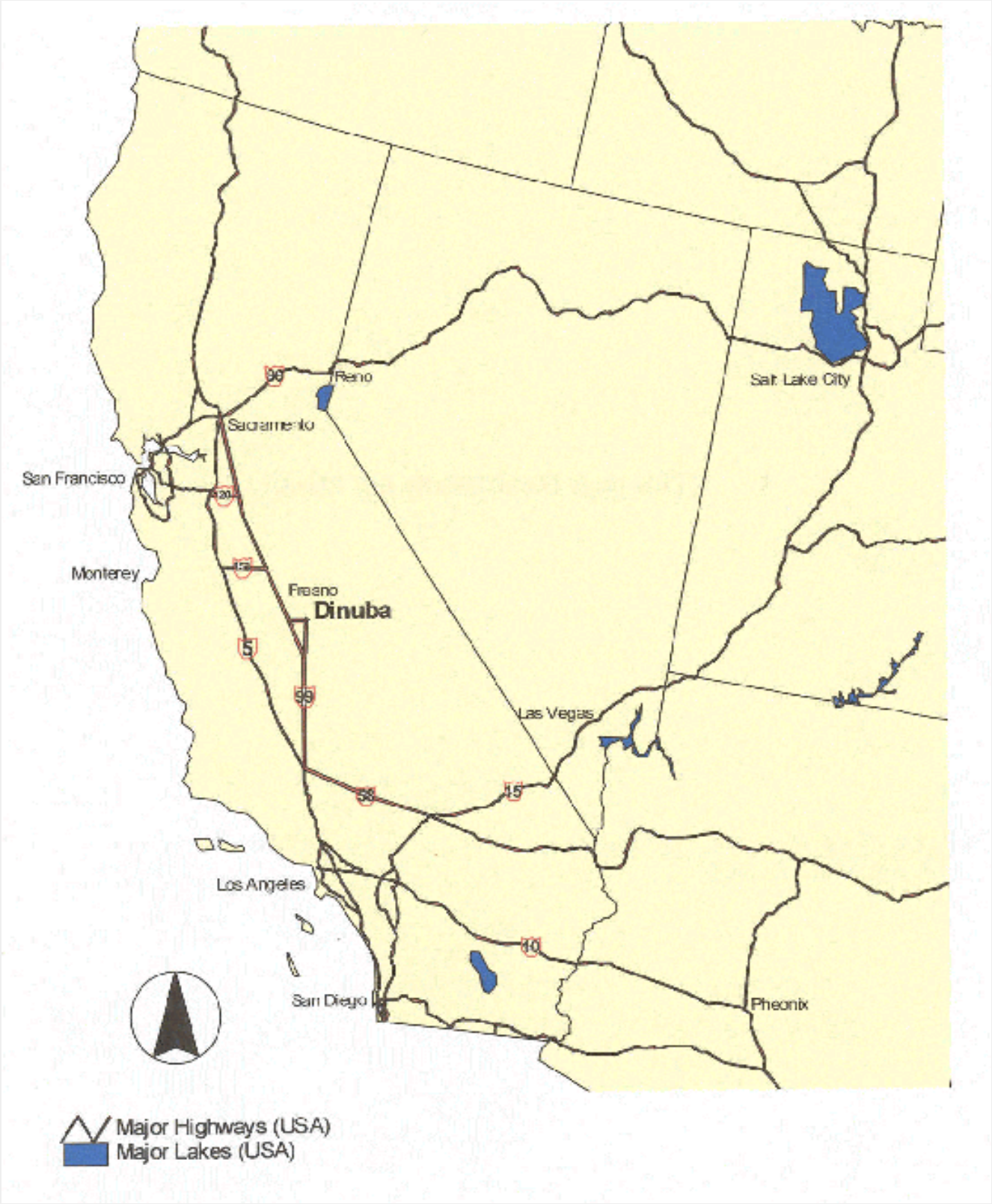
The City of Dinuba was incorporated in 1906 but since 1994 has operated as a "Charter City". The City operates under the provisions of a city charter passed and adopted by the electorate. The legislative power of the City is vested in a five-member City Council. Members serve four year terms with an election every two years. The Mayor of Dinuba is chosen by the council from among its members.

The Chief Executive Officer of the City is the City Manager. He serves at the pleasure of the City Council and carries out its policies. All other department heads in the City serve under contract and at the pleasure of the City Manager. There are five departments including: City Manager's Office, Financial Services, Community Services, Fire Services, Police Services, and Public Works.

Six appointed advisory commissions assist the City Council in the policy setting process; the Planning Commission, the Historic Preservation Commission, the Parks and Community Services Commission, the Citizen's Oversight Commission, the Citizen Police Advisory Commission and the Economic Development Commission.

City Government can best be described as a value-driven organization, that places emphasis on Teamwork, Responsibility, Helpfulness and Looking Ahead which is reflected in its Philosophy: "Together A Better Community."

Dinuba, California



City Statistics

City Type

Founded in 1906

Charter adopted July, 1994

Form of Government

Council-Manager

Population

23,966

Land Area

6.5 Square Miles

Municipal Water Plant

3 Reservoirs, 1.225 million gal. storage capacity

8 wells

2013 Total Well Production - 7.8 billion gallons

7,005 Service Connections

82 miles of Water Main

Police Protection

1 Station

1 Sub-Station

37 Sworn Officers

11 Support Personnel

2 Part-time Support Personnel

2 Motorcycles

27 Patrol Vehicles

Fire Protection

1 Station

24 Firefighter EMT's and Firefighter/Paramedics

14 Paid Call Firefighters/Emergency Medical Technicians

5 Ambulances

4 Fire Apparatus

1 Confined space rescue unit

5 Staff Vehicles

Parks & Community Services

10 Parks

1 Community Center

1 Entertainment Plaza

1 Skate Park

1 SportsPlex

1 Interactive Fountain

1 Band Shell

6 Tot lots

1 Municipal Golf Course

70 Acres of Parklands

60 Acres of Open Space

Other

26 miles of Storm Drain

84 miles of Sewer Main

75 miles of City Streets

As of June 30, 2015

Population and Unemployment Rates

Fiscal Year	City Population [1]	% Change	Tulare County Population	City Population as % of County Population	Unemployment Rate [3]
2005	19,297	3.61%	409,013	4.72%	16.9%
2006	19,578	1.44%	419,783	4.66%	14.4%
2007	20,002	2.12%	428,212	4.67%	12.9%
2008	21,087	5.15%	434,494	4.85%	14.0%
2009	21,237	0.71%	440,749	4.82%	16.1%
2010	21,542	1.42%	447,141	4.82%	22.4%
2011	21,950	1.86%	446,180	4.92%	22.8%
2012	22,614	2.94%	450,840	5.02%	21.2%
2013	23,082	2.03%	455,599	5.07%	18.9%
2014	23,666	2.47%	459,446	5.15%	17.3%

[1] Source: California Department of Finance

[2] Source: Tulare County Economic Development Corporation

[3] Source: California Employment Development Department

Note: Per capita income and total personal income information not available.

Principal Employers

Employer	Type of Business	Fiscal Year 2014 Employees	Fiscal Year 2014 Percent of Total City Employment	Fiscal Year 2014 Rank	Fiscal Year 2005 Employees	Fiscal Year 2005 Percent of Total City Employment	Fiscal Year 2005 Rank
Ruiz Foods Products Inc.	Frozen Food	1,501	36%	1	1,300	45%	1
Dinuba Public Schools	Education	748	18%	2	314	11%	2
Family Tree Farms	Produce Packing	600	14%	3			
Wal-Mart	Retail Store	386	9%	4			
Best Buy Stores, Inc.	Distribution Center	350	8%	5	288	10%	3
Odwalla, Inc.	Fruit Juices	192	5%	6	150	5%	5
Giannini Packing	Produce/Packing				200	7%	4
City of Dinuba	Local Government	158	4%	7	106	4%	6
Patterson Dental	Wholesaler	104	2%	8			
Surabian And Sons	Produce/Packing	100	2%	9	80	3%	8
Kmart	Retail store	78	2%	10	80	3%	8
Apio Produce	Produce/Packing				150	5%	5
Sadoian Brothers	Produce/Packing				95	3%	7
Peloian Packing	Agriculture/Packer				60	2%	9
US Cold Storage	Ice & cold storage				55	2%	10
		4,217	100.00%		2,878	100.00%	

Budget Process

This budget contains the revenues, appropriations, and other financial information pertaining to all city operating and capital budgets. Although the City's Capital Investment Program (CIP) is a completely separate document, the summary of it is provided herein for informational purposes.

- Budget requests are submitted by Department Directors to the City Manager for review. The City Manager, Budget Manager, and Department Director meet to 1) review budget requests 2) establish program objectives and 3) assign each objective to departmental strategies and general plan policies for the coming year.
- The City Manager then meets with the Department Directors to balance the budget. At this time a management consensus is reached as to the allocation and prioritization of personnel and financial resources for the coming year to meet the Council targets and goals. Once the allocations and prioritization are made and the budget is balanced, the City Manager then prepares his recommendations for submission to the City Council prior to May 1.
- This proposed operating budget includes appropriations and the means for financing them. Public hearings are conducted to obtain taxpayer comments. The budget document must be available for public inspection for at least ten days prior to passage.

- The City Council is also required to hold at least one public hearing on the budget. Prior to July 1, the budget is legally enacted by the City Council through passage of a resolution. The City's fiscal year runs from July 1st through June 30th.

In January, the City Council holds a mid-year review of objectives contained in the budget. This review precedes preparation of a new budget. At this time, input is obtained from the Council members on their desired objectives and goals for the next fiscal year.

Budgetary Controls

The City maintains budgetary controls with the objective of ensuring compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the general, special revenue, debt service, and capital projects funds are included in the annual appropriated budget. Project-length financial plans are adopted for long-term capital projects. The level of budgetary controls (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function and activity within an individual fund.

The City maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end. However, encumbrances outstanding at year-end are re-appropriated as part of the following year's budget.

During the fiscal year, due to emergencies or changes in circumstances, it may become necessary to transfer appropriations between funds or increase appropriations for new projects or programs approved by the City Council. A transfer is requested through a budget amendment which includes an explanation of why it is necessary. The City Council then approves transfers between funds or from resources held in reserve, at Council meetings throughout the year.

And finally, regarding the general fund, the City Council establishes an appropriation limit pursuant Article XIIIB of the State Constitution. This appropriation limit otherwise referred to as the "Gann Limitation" is a spending limit for proceeds of taxes to be spent. This limit is based on last year's limit, decreased by the change in California Per Capita Income, and increased by the growth of Dinuba's population.

Basis of Budgeting

The City budgets for governmental funds, which include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Fund, based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred with the exception of the principal and interest on long term debt, which are recorded when due.

The budgets for all proprietary funds, which include Enterprise Funds and Internal Service Funds, are prepared using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the times liabilities are incurred.

Fiscal Year 2014-2015 Budget Process Timeline

Nov	Receive FY 2014-15 unaudited fund balances
Nov 25	Present first quarter financials to Council
Dec 9	Budget calendar proposed to Council
Jan 13	Present 13-14 CAFR to Council, 13-14 year-end financials
Feb 24	Mid-Year report to Council
Apr 14	Public Hearing to consider adjustments to fees, charges and fines for fiscal year beginning July 1, 2015
Apr 28	Overview of Budget & Budget Message submitted to Council
May 11 & 12	Budget & CIP Study Sessions with Council (May 26 if needed)
May 21	Publish notice in newpaper for Budget & CIP
May 26	Budget & CIP Study Sessions with Council
May 27	Set Public Hearing for June 10th for adoption of Budget & CIP
June 9	Public Hearing on Proposed Budget & CIP; Council Adoption
June 23	Submit End-of-the-Year 14-15 Budget Amendments to Council

Fund Balance

The Fund Balance schedule combines the budgeted transactions (operating and capital) for the year with the beginning resources available to derive the ending resources available for each of the City's funds. The budget includes increases or decreases to each fund's available resources for: revenues, operating expenditures, debt service, and capital projects. Operating transfers and loan payments will correspondingly either increase or decrease resources to the funds.

Major Funds with a minimum 10% Change in Fund Balance

General Fund

The General Fund is projecting an increase in fund balance due to a rebound in the growth of Internet sales tax as well as sales tax from other sources. Additionally, 2015-16 represents the last year the City will be able to charge administrative costs to the Successor Agency.

Sewer Impact Fees

The Sewer Impact Fee fund is projecting a 40% decrease in fund balances due to proposed use of funds to offset debt service costs to the operating funds.

Transportation & Transportation Construction

The projected decrease of approximately 82% in the Transportation and Transportation Construction funds is due to the expected completion of major work on the Avenue 416 widening.

Gas Tax & Traffic Safety

Revenues are projected to decrease in 2015-16 in these transportation related funds. Although the balances will also decrease, the reserves are sufficient to cover the shortfall.

Public Safety Sales Tax

The 88% decrease in the Public Safety Sales Tax fund balance is due to the capital expenditures for the construction of an a parking lot at the police station and the purchase of a fire engine.

Water

The water fund is projected to increase its fund balance over the next few years as it sets aside a reserve to fund a water well. The cost of the new well is projected to exceed $2,000,000.

Sewer

The sewer funds are projecting expenses to exceed revenues. The decrease can be attributed to debt service payments that were budgeted in the operating fund which were previously paid out of the impact fee fund. The long range plan projects future revenue increases to cover the costs of the debt.

Risk

Due to the rise in worker's compensation costs, the fund expenses exceeded revenues in the previous fiscal year. Revenues are proposed to exceed expenses to build back a reserve in this fund.

Vocational Center

The City assumed management of the Dinuba Vocational Center in August 2013. The City is currently building up a revenue stream based on lease paying tenants in the building. This process

will take some time; expenses are projected to exceed revenues in the 2015-16 fiscal year.

Golf

The Golf Fund is using reserves and debt to build an event center at the golf course. The event center should result in increased revenues at the course.

Storm Drain

Revenues in the Storm Drain Impact fund are being set aside for future capital expenditures. Currently there are no anticipated uses of the funds in the 2015/16 fiscal year.

Health Insurance

The City recently changed health and prescription drug providers. The change is projected to result in significant savings. Additionally the departments in the City are contributing more for employee health insurance. Even with these changes, the expenses are projected to exceed revenues. Additional changes will be necessary. A City task force has been established to come up with working plan to build back a reserve in the health fund.

Sources & Uses Summary

SOURCE & USES	GENERAL FUND	CAPITAL PROJECTS FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET
SOURCES							
Revenues	$ 11,116,385	$ 17,513,005	$ 4,245,992	$ 87,500	$ 14,228,855	$ 30,200	$ 47,221,937
Available Resources - Planned Use/(Return)	(348,115)	3,803,979	517,673	2,248	1,132,389	25,133	5,133,307
15/16 SOURCES	10,768,270	21,316,984	4,763,665	89,748	15,361,244	55,333	52,355,244
USES							
Operations	12,142,493	1,936,638	3,683,059	19,000	13,926,562	6,693,736	38,401,488
Reimbursements	(1,978,253)	0	0	0	(613,415)	(6,638,403)	(9,230,071)
Net Operations	10,164,240	1,936,638	3,683,059	19,000	13,313,147	55,333	29,171,417
Debt Service	0	0	79,606	3,251,480	79,084	0	3,410,170
Capital Projects	58,500	18,467,685	951,000	0	296,472	0	19,773,657
Transfers In	(80,270)	(500,000)	(50,000)	(3,330,732)	(429,096)	0	(4,390,098)
Transfers Out	625,800	1,412,661	100,000	150,000	2,101,637	0	4,390,098
15/16 USES	10,768,270	21,316,984	4,763,665	89,748	15,361,244	55,333	52,355,244

Fund Sources

Fund Summary - Fiscal Year 2015-16 Funds	Sources Revenue	Operations	Reimb.	Debt Svcs.	Capital	Trnsf. In	Trnsf. Out	Total Uses	Revenues Over/(Under) Expenditures	Beginning Balance 7/1/15	Ending Balance 6/30/16
General Fund	11,116,385	12,062,223	(1,978,253)	-	58,500	-	625,800	10,768,270	348,115	2,300,000	2,648,115
Housing	-	80,270	-	-	-	(80,270)	-	-	-	-	-
Total General Fund	11,116,385	12,142,493	(1,978,253)	-	58,500	(80,270)	625,800	10,768,270	348,115	2,300,000	2,648,115
Capital Project Funds											
Gas Tax	708,770	612,303	-	-	-	-	286,692	898,995	(190,225)	1,484,258	1,294,033
Facilities Construction	1,046,600	-	-	-	1,096,600	(50,000)	-	1,046,600	-	-	-
Park Reserve	57,704	-	-	-		-	-	-	57,704	-	57,704
Transportation (Measure R/TDA)	678,573	405,803	-	-	-	(80,000)	383,750	709,553	(30,980)	1,347,725	1,316,745
Transportation Construction	12,881,861	-	-	-	16,951,085	(120,000)	50,000	16,881,085	(3,999,224)	4,894,620	895,396
Storm Drain	71,215	-	-	-	-	-	-	-	71,215	280,010	351,225
Water Construction	-	-	-	-	290,000	(250,000)	-	40,000	(40,000)	52,073	12,073
Sewer Construction	-	-	-	-	30,000	-	-	30,000	(30,000)	176,283	146,283
MTBE	100,000	-	-	-	100,000	-	-	100,000	-	(22,921)	(22,921)
RCR	10,200	-	-	-	-	-	-	-	10,200	(33,728)	(23,528)
Water Impact Fee	200,006	-	-	-	-	-	187,075	187,075	12,931	142,797	155,728
Sewer Impact Fee	265,485	-	-	-	-	-	354,490	354,490	(89,005)	224,554	135,549
Transportation Impact Fee	215,690	-	-	-	-	-	150,654	150,654	65,036	1,207,588	1,272,624
Fire Impact Fee	5,455	-	-	-	-	-	-	-	5,455	66,743	72,198
CDBG & HOME	1,271,446	918,532	-	-	-	-	-	918,532	352,914	(351,967)	947
Total Capital Project Funds	17,513,005	1,936,638	-	-	18,467,685	(500,000)	1,412,661	21,316,984	(3,803,979)	9,468,035	5,664,056
Special Revenue											
Measure F	3,624,000	3,063,776	-	79,606	951,000	-	-	4,094,382	(470,382)	532,166	61,784
Traffic Safety	50,850	-	-	-	-	-	100,000	100,000	(49,150)	242,164	193,014
Sidewalk Replacement	-	50,000	-	-	-	(50,000)	-	-	-	-	-
Assessment Districts	460,142	460,142	-	-	-	-	-	460,142	-	292,725	292,725
Abandoned Vehicle	10,000	8,131	-	-	-	-	-	8,131	1,869	60,704	62,573
State COPS	101,000	101,010	-	-	-	-	-	101,010	(10)	10	-
Total Special Revenue	4,245,992	3,683,059	-	79,606	951,000	(50,000)	100,000	4,763,665	(517,673)	1,127,769	610,096
Debt Service											
Water Debt	-	-	-	602,500	-	(602,496)	-	4	(4)	132,243	132,239
Sewer Debt	77,500	-	-	1,043,390	-	(966,891)	-	76,499	1,001	66,022	67,023
Financing Authority	10,000	19,000	-	1,605,590	-	(1,761,345)	150,000	13,245	(3,245)	5,000	1,755
Total Debt Service	87,500	19,000	-	3,251,480	-	(3,330,732)	150,000	89,748	(2,248)	203,265	201,017

Fund Sources -Continued

Enterprise	Sources Revenue	Operations	Reimb.	Debt Svcs.	Capital	Trnsf. In	Trnsf. Out	Total Uses	Revenues Over/(Under) Expenditures	Beginning Balance 7/1/15	Ending Balance 6/30/16
Development Support	224,715	571,895	(63,739)	-	-	(213,292)	-	294,864	(70,149)	118,973	48,824
Water	2,885,923	2,278,403	-	39,542	-	(152,000)	967,658	3,133,603	(247,680)	787,772	540,092
Sewer	2,978,286	2,220,670	-	39,542	-	-	1,060,225	3,320,437	(342,151)	759,147	416,996
Disposal	3,229,867	3,288,828	-	-	5,000	(50,000)	5,000	3,248,828	(18,961)	753,719	734,758
Transit	873,152	870,227	-	-	32,492	(13,804)	2,500	891,415	(18,263)	90,642	72,379
Ambulance	1,413,525	1,363,948	-	-	35,000	-	-	1,398,948	14,577	118,979	133,556
Engineering	175,866	760,150	(549,676)	-	-	-	-	210,474	(34,608)	69,765	35,157
CNG	194,300	182,471	-	-	-	-	19,452	201,923	(7,623)	241,123	233,500
Vocational Center	26,000	101,883	-	-	-	-	46,802	148,685	(122,685)	(377,534)	(500,219)
Golf	2,227,221	2,288,087	-	-	223,980	-	-	2,512,067	(284,846)	19,509	(265,337)
Total Enterprise	14,228,855	13,926,562	(613,415)	79,084	296,472	(429,096)	2,101,637	15,361,244	(1,132,389)	2,582,095	1,449,706
Internal Service											
Risk	-	1,594,755	(1,725,335)	-	-	-	-	(130,580)	130,580	(35,987)	94,593
Health	-	3,100,000	(2,968,200)	-	-	-	-	131,800	(131,800)	(856,000)	(987,800)
Public Works Management	30,200	437,624	(392,924)	-	-	-	-	44,700	(14,500)	101,184	86,684
Billing & Collections	-	621,468	(612,055)	-	-	-	-	9,413	(9,413)	10,000	587
Fleet	-	487,698	(487,698)	-	-	-	-	-	-	18,244	18,244
Property	-	452,191	(452,191)	-	-	-	-	-	-	-	-
Total Internal Service	30,200	6,693,736	(6,638,403)	-	-	-	-	55,333	(25,133)	(762,559)	(787,692)
Grand Total	**47,221,937**	**38,401,488**	**(9,230,071)**	**3,410,170**	**19,773,657**	**(4,390,098)**	**4,390,098**	**52,355,244**	**(5,133,307)**	**14,918,605**	**9,785,298**

Analysis of Major Expenditures

	2013-14 Actual	2014-15 Actual	2015-16 Adopted
GENERAL FUND			
Police	4,434,831	4,665,518	5,097,771
Fire	1,349,371	1,957,676	2,103,117
Finance	439,650	431,441	521,438
Community Services	1,138,875	1,289,854	1,480,703
General Services	2,343,088	3,664,286	2,420,704
City Manager	891,187	916,576	967,742
Community Promotion	198,580	145,789	142,066
City Council	80,040	93,197	129,089
City Attorney	56,034	56,035	56,484
Reimbursements	(1,449,195)	(2,040,883)	(1,982,850)
Sub-Total General Fund	*9,482,461*	*11,179,489*	*10,936,264*
GOVERNMENTAL FUNDS			
Transportation Construction	5,585,640	7,757,162	17,001,085
Measure F (Public Safety)	3,567,851	3,580,594	4,097,545
Impact Fees	1,099,247	1,655,430	782,219
Facilities Construction	4,524,626	5,579,815	1,096,600
Transportation	823,563	804,265	789,553
CDBG, HOME, STBG Grants	1,630,512	944,422	918,532
Gas Tax	491,049	669,393	698,995
Assessment Districts	475,777	442,193	460,372
Other Governmental Funds	50,737	304,692	274,434
Sub-Total Governmental Expenditures	*18,249,002*	*21,737,966*	*26,119,335*
BUSINESS-TYPE FUNDS			
Wastewater	3,224,335	3,129,620	3,260,437
Solid Waste	3,271,204	3,388,732	3,298,828
Water	2,926,783	2,921,477	3,365,603
Golf	1,862,201	2,088,578	2,512,067
Ambulance	1,267,571	1,468,888	1,398,948
Transit	867,890	1,056,129	905,219
CNG	174,584	368,633	201,923
Sub-Total Business-Type	*13,594,568*	*14,422,057*	*14,943,025*
Other Expenditures	*1,165,814*	*1,563,514*	1,769,669
TOTAL	**42,491,845**	**48,903,026**	**53,768,293**

Analysis of Major Revenues

REVENUE SOURCE	2013-14 Actual	2014-15 Actual	2015-16 Adopted
Sales Tax	3,335,475	5,273,649	5,607,032
Motor Vehicle License Fees	1,571,490	1,642,827	1,690,000
Utility Users Tax	1,612,835	1,630,654	1,645,000
Property Tax	742,121	823,237	846,800
Service Charges	460,209	586,809	545,462
Franchise Tax	243,955	256,883	255,000
Business License	206,181	201,219	206,891
Transient Occupancy Tax	184,211	226,817	220,000
Use of Money & Prop	350,833	306,318	34,000
Other Revenues	528,394	336,555	128,375
Sub-Total General Fund	*9,235,704*	*11,284,968*	*11,178,560*
Avenue 416- Tulare County	6,512,467	6,445,211	11,216,765
Measure F	3,101,451	3,742,065	3,624,000
CDBG, HOME, STBG Grants	1,413,588	483,881	1,271,446
Gas Tax/Transportation	947,950	2,224,564	2,889,233
Parks Grants	-	266,802	1,046,600
Impact Fees	1,324,802	833,619	816,255
Assessment Districts	470,426	469,844	460,142
Measure R	460,037	478,516	431,250
Sub-Total Other Governmental Revenues	*14,230,721*	*14,944,502*	*21,755,691*
Solid Waste Rates	3,047,089	3,275,333	3,279,887
Wastewater Rates	2,680,366	2,878,127	2,978,286
Water Rates	2,682,599	2,899,742	3,037,923
Golf	1,865,658	2,098,977	2,227,221
Ambulance Services	1,386,440	1,501,907	1,413,525
Transit Intergovernmental	585,106	845,851	731,337
CNG Fuel Sales	193,974	270,750	194,300
Sub-Total Major Business Type Revenues	*12,441,232*	*13,770,687*	*13,862,479*
Non-Major Revenue Sources	*2,838,208*	*641,995*	*269,745*
Total Revenue	**38,745,865**	**40,642,152**	**47,066,475**

* This schedule does not include inter-fund transfers or debt proceeds.

Revenue Analysis

Governmental Revenues

Sales Tax – Sales tax continues to be the City's largest General Fund revenue source. Sales tax revenue has proven difficult to forecast. This is primarily due to the Internet Sales tax the City collects on sales made over the Internet across California, which are registered at warehouses within the City. Fiscal year 2012 saw extraordinary growth due to the one-time effect of the state's "triple flip" on back payments due from the Internet sales tax. In fiscal years 2013 and 2014 the City saw a decrease due to a change in allocation of the Internet Sales tax by the State Board of Equalization. Based upon discussion with the City's sales tax consultant, the City is projecting sales tax to stabilize near $5.5 million.

Motor Vehicle License Fees - Vehicle license fees are projected to increase by 3%. The projection is based on historical growth in this revenue.

Utility Users Tax – The utility tax on is projected to grow by 2% over the projected revenues in fiscal year 2014-15. The growth factor is a combination of population growth and growth from the effect of rate increases by the utility companies. This growth is offset by a projected decrease in the telephone users tax.

Avenue 416 Tulare County- Intergovernmental revenues from Tulare County will be the City's highest source of revenues in 2016. Construction work on the widening of Avenue 416 will continue in the 2016 fiscal year. The work done on the project will be reimbursed by the County.

Measure F – Like the General Fund sales tax, this fund is impacted by Internet sales and has proven difficult to forecast. Due to the difficulty of forecasting this revenue, the budget was conservatively projected. As a result the budget for the fund is less than what is projected in 2014-15.

Transportation – The increase in transportation revenues can be attributed to a federal grant for the CNG expansion. Grant revenues for signal synchronization as well as bike lanes make up the majority of the revenues in this fund.

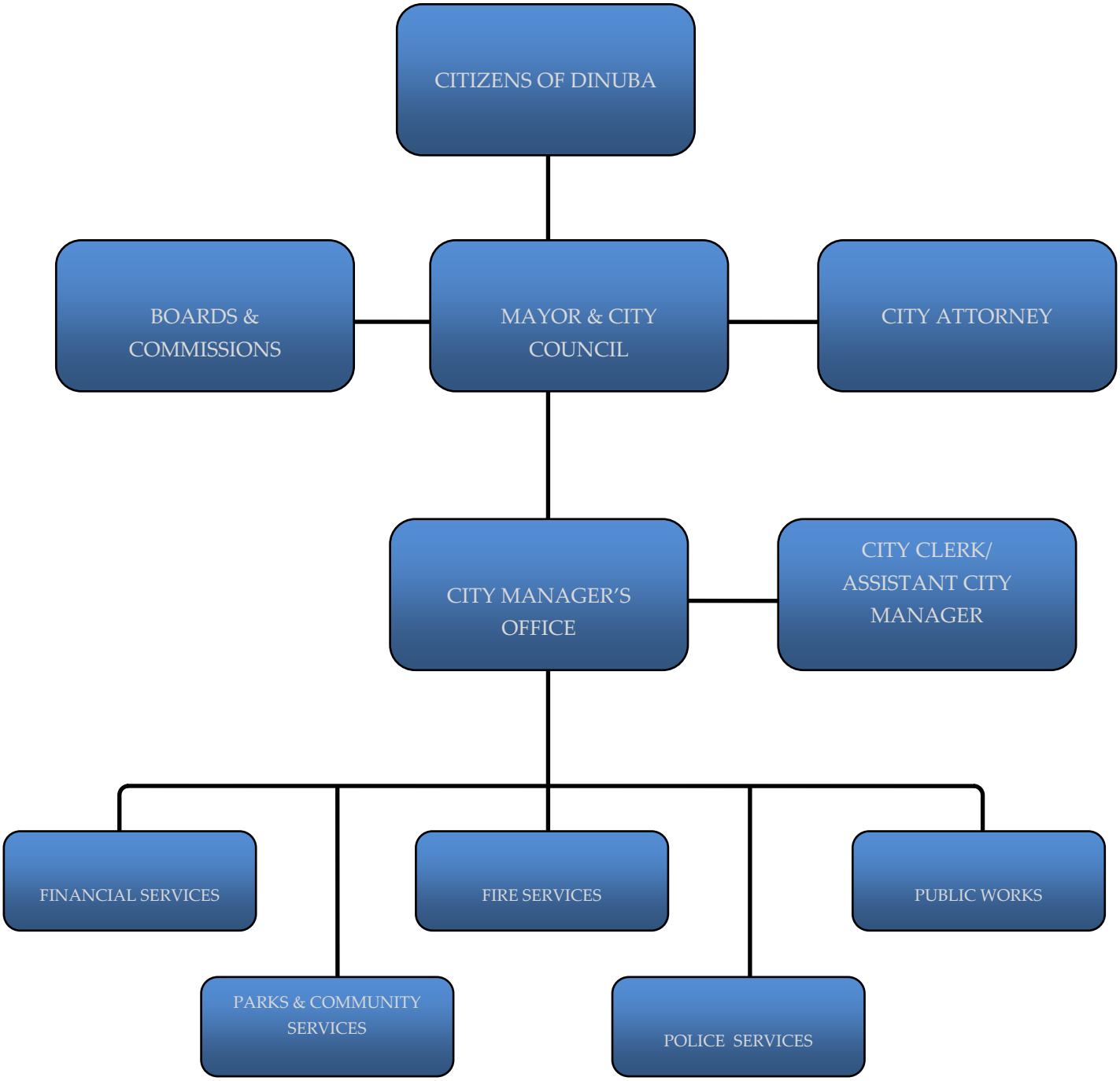
Parks Grants – The City is the recipient of $1,046,600 from Housing Related Parks Program through the California Department of Housing and Community Development for the creation of new parks or rehabilitation/improvements to existing parks.

Business Type Revenues

Solid Waste, Wastewater, Water – The revenues in solid waste, wastewater and water grow as the community grows. This growth is based on internal assumption of population growth. Rate increases are were also approved for the wastewater funds. The wastewater rates will increase by 4.3% due to the needed expansion at the treatment plan. In the previous fiscal year the City received a grant for the implementation of a three can system. As a result revenues in the disposal are only slightly higher in 2015-16.

Golf - A 6,000 square foot event center will be constructed on the golf course in the upcoming fiscal year. As a result of the construction, revenues from food and beverage will increase revenue growth at the course over the prior fiscal year. Due to the timing of the construction the event center will not be open for the entire year. The full benefit of the center will be seen in fiscal year 2016-17.

Ambulance– Service fees for ambulance use come from a variety of sources. It is difficult to predict revenues from an unpredictable source. The City conservatively sets a goal of collecting over $100,000 each month in service fees. Recently the Ambulance service qualified for additional annual grants from the state in excess of $100,000.


CITIZENS OF DINUBA
BOARDS & COMMISSIONS
MAYOR & CITY COUNCIL
CITY ATTORNEY
CITY MANAGER'S OFFICE
CITY CLERK/ ASSISTANT CITY MANAGER
FINANCIAL SERVICES
FIRE SERVICES
PUBLIC WORKS
PARKS & COMMUNITY SERVICES
POLICE SERVICES

CITY OF DINUBA

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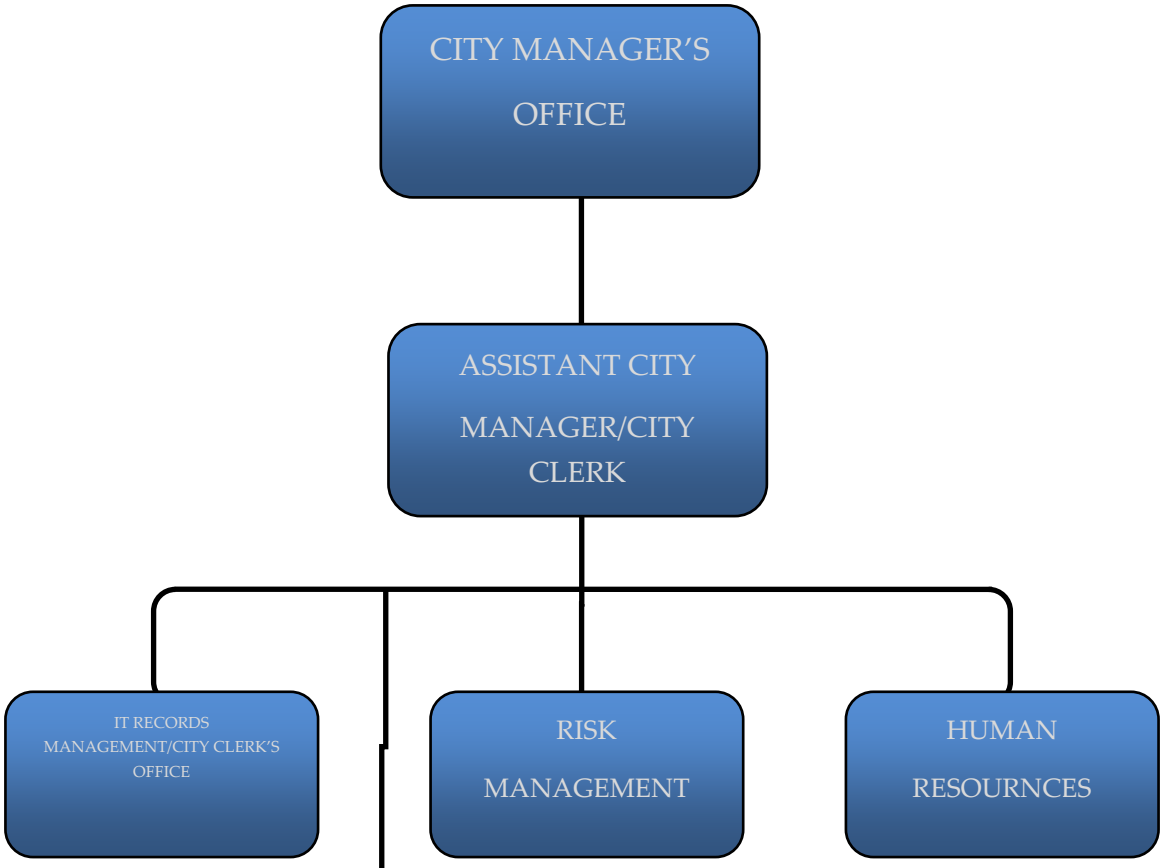
City Management



- Information and Records Management
- Website Management
- Technology Management
- Administrative Support
- Official Records Keeper
- Ombudsman
- Elections Officer

- Facility Operations
- Market Plan
- Develop Partnerships with Community Colleges, Local School District and Tulare County Department of Education.

- Liability
- Worker's Compensation
- Property/Fire Insurance

- Labor Relations
- Health Insurance
- Recruitments
- Trainings

City Council
Program Summary

Legislative Services

Mayor Emilio "Joey" Morales

PROGRAM PURPOSE:

The City Council serves as a policy-making body of city government. The City Council is responsible for determining community needs, establishing priorities, and specifying immediate and long-range policies, services, and programs.

PROGRAM DESCRIPTION:

- The five members of the City Council are elected from single member districts for overlapping four-year terms. Once every two years, the Council selects one of its members to serve as Mayor. The City Council appoints the City Manager, as well as members of all advisory boards, committees, and commissions.
- The Council continues to improve methods of communication with citizens of Dinuba to enhance public understanding of City projects, policies, and programs. Communication occurs through public hearings, service on various community boards and groups, presentations to groups and events throughout the community, and through the various processes used for determining service levels for the community.
- The City Council strives to maintain an open and regular dialogue with other governmental bodies at federal, state and local levels, with special emphasis placed on relationships with the Dinuba School District, the Dinuba Chamber of Commerce, Tulare County, and other communities that are a part of the south San Joaquin Valley.

KEY POINTS:

1. Provide policy leadership to define, set, and administrate service targets for FY 2015-16.
2. Work with community groups and industrial clients to promote and support actions for neighborhood revitalization and industrial growth.
3. Coordinate efforts with the League of California Cities to influence, in a positive way, legislation affecting cities, especially legislation designed to take funding from cities.

City Council

Legislative Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Department: 10 - City Manager				
Division: 101 - City Council				
Employee Services	**62,013**	**63,815**	**64,557**	**105,915**
Maintenance and Operations	**18,027**	**22,990**	**28,640**	**23,174**
Capital Outlay	**0**	**0**	**0**	**0**
Net City Cost	**80,040**	**86,805**	**93,197**	**129,089**

City Attorney
Program Summary

Legal Services
Services

PROGRAM PURPOSE:

To support the City Council and organization through legal services that focus upon legal issues, to implement Council and organizational goals, and to preserve community standards.

PROGRAM DESCRIPTION:

- The City Attorney works under the direction of the City Manager.
- The City Attorney acts as legal advisor to the City Council, City Manager, and City departments in relation to City issues.
- The City Attorney prepares and approves for legality all proposed city ordinances, resolutions, contracts, and other documents.
- The City Attorney also represents the City in certain litigations in which the City may become involved and prosecutes violations of City laws.

City Attorney
Dan McCloskey

KEY POINTS:

1. Continue to provide objective and competent advice to the Council and staff, focusing on minimizing the City's liability regarding lawsuits.
2. Continue to provide responsive and timely service to the Council and staff. Review existing municipal code to identify those sections that are out of date, inapplicable, or in need of modification to be consistent with existing policies and practices.
3. Continue to remain knowledgeable regarding changes to laws affecting our City; provide quarterly updates to the City Council, and training to staff related to legal and legislative changes.

City Manager's Office

Legal Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Department: 10 - City Manager				
Division: 102 - City Attorney				
Maintenance and Operations	**56,035**	**56,035**	**56,035**	**56,484**
Division Total: 102 - City Attorney	**56,035**	**56,035**	**56,035**	**56,484**

City Manager's Office
Program Summary

Management Services

Interim City Manager Dan Meinert

PROGRAM PURPOSE:

To provide leadership for the overall management of city government operations, to support and advise the City Council as to the implementation of its policies, programs and targets, and to ensure that the services provided to the citizens of Dinuba are consistent with the Council's goals and the organization's philosophy.

PROGRAM DESCRIPTION:

The Office of the City Manager provides leadership and management support to the city organization by:

- Supporting, encouraging, and inspiring each individual to accept personal responsibility for achieving excellence in service delivery.
- Analyzing short and long-term opportunities and challenges facing the city and recommending and implementing programs and projects designed to achieve the goals and policies of the City Council.
- Enhancing our ability to provide quality services to the community by ensuring employee behavior, attitudes, and actions are consistent with the values of the organization and community.
- Providing leadership in representing the City to organizations and interest groups in the community and to state and local governmental bodies whose actions may affect the interests of the City of Dinuba.
- Ensuring that the City Council is able to carry out its business in an orderly way by providing high quality staff support, timely information, appropriate recommendations, and follow-through on Council and resident inquiries and requests for service.

City Manager's Office

Management Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Department: 10 - City Manager				
Division: 103 - City Manager				
Employee Services	628,097	557,449	498,954	483,762
Maintenance and Operations	39,959	36,477	42,568	36,769
Allocated Costs	27,867	37,968	37,968	31,544
Net City Cost	695,923	631,894	579,490	552,075
Employees				
Regular Full-time	4.30	4.30	4.30	4.30

City Manager's Office
Program Summary

Human Resources Services

PROGRAM PURPOSE:

To provide support for the personnel and human resource needs for City departments by attracting, retaining, and developing positive, competent, and productive employees.

PROGRAM DESCRIPTION:

The division provides support for the welfare of the organization through the following programs and services:

- Manage the recruitment and selection functions and retain qualified employees who have personal work values as outlined in the organizational philosophy and reflect the diversity of the community.
- Manage personnel systems such as training, compensation, classification, personnel records, work performance appraisals, labor relations, and employee benefit programs consistent with the merit personnel system.

Human Resources Manager Maria Alaniz

KEY POINTS:

1. Provide effective training to employees, supervisors, and managers, in such areas as sexual harassment, the performance evaluation process, and supervisory practices.
2. Educate employees on city personnel policies and practices.
3. Provide technical support to the departments regarding current labor laws, regulations, and practices.
4. Provide efficient, cost effective recruitments for all departments.

City Manager's Office

Human Resources

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Department: 10 - City Manager				
Division: 104 - Human Resources				
Employee Services	**167,280**	**180,071**	**172,334**	**203,898**
Maintenance and Operations	**20,439**	**19,863**	**16,013**	**20,021**
Allocated Costs	**7,985**	**6,559**	**6,559**	**6,175**
Net City Cost	**195,703**	**206,493**	**194,906**	**230,094**
Employees				
Regular Full-time	**1.70**	**1.70**	**1.70**	**1.70**

City Manager's Office
Program Summary

Risk Management (Insurance) Services

PROGRAM PURPOSE:

To administer the Risk Management Program of the City of Dinuba. To safeguard the City's assets and maximize the City's resources by obtaining the best insurance coverage for the best rate, transferring the risk to other entities, managing certain areas of risk by being self insured, and identifying additional areas of exposure that need to be covered.

PROGRAM DESCRIPTION:

- This program includes, but is not limited to, the administration of liability, unemployment, auto and property, and health insurances, as well as tracking the status of pending litigation.
- The City participates in the Risk Management Authority (RMA), a joint powers authority designed to administer workers' compensation and liability insurance. The Risk Manager attends the RMA meetings and sits on the RMA board of directors.
- The City is self-insured for health insurance with DerManouel of Central California as the Risk Consultant and Advantek as the Health Administrator of Record.

Human Resources Manager Maria Alaniz

KEY POINTS:

1. On-going training in CPR, first-aid, blood-borne pathogens, safety and well fitness.

City Manager's Office

Risk (Insurance) Management

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 111 - Insurance				
Revenues				
Use of Money & Property	**24**	**0**	**(277)**	**0**
Miscellaneous	**1,368,434**	**1,494,689**	**1,506,111**	**1,725,335**
Revenues Total	**1,368,458**	**1,494,689**	**1,505,833**	**1,725,335**
Expenditures				
Employee Services	**217,755**	**235,469**	**241,579**	**254,044**
Maintenance and Operations	**1,116,704**	**1,155,156**	**1,281,707**	**1,340,711**
Transfer	**451,862**	**171,030**	**0**	**0**
Expenditures Total	**1,786,321**	**1,561,655**	**1,523,286**	**1,594,755**
Net City Cost	**(417,863)**	**(66,966)**	**(17,453)**	**130,580**

City Manager

Health

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 112 - Health Insurance				
Revenues				
Use of Money & Property	**(1,245)**	**0**	**(2,370)**	**0**
Miscellaneous	**2,013,240**	**2,339,136**	**2,163,724**	**2,968,200**
Transfers	**309,000**	**171,030**	**950,000**	**0**
Revenues Total	**2,320,995**	**2,510,166**	**3,111,354**	**2,968,200**
Expenditures				
Maintenance and Operations	**3,093,245**	**2,510,166**	**3,357,686**	**3,100,000**
Expenditures Total	**3,093,245**	**2,510,166**	**3,357,686**	**3,100,000**
Net City Cost	**(772,250)**	**0**	**(246,332)**	**(131,800)**

Fund: 101 - General Fund Department: 10 - City Manager Division: 101 - City Council		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	18,000	18,000	18,000	18,600	18,000
600.1030	EMP SRVS Overtime	0	0	0	0	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1090	EMP SRVS Social Security	1,147	1,145	1,147	1,294	1,147
600.1100	EMP SRVS Medicare	268	268	268	263	268
600.1120	EMP SRVS Health/Dental/Vision	42,000	42,600	44,400	44,400	86,500
600.1190	EMP SRVS Stipends	0	0	0	0	0
Total: Employee Service - Employee Services		**61,415**	**62,013**	**63,815**	**64,557**	**105,915**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	978	328	785	1,423	791
630.1010	COMMUNICATION Telephone	2,666	1,905	2,280	2,837	2,298
630.1040	COMMUNICATION Postage	0	0	0	39	0
640.1010	SERVICES Professional & Technical	2,029	1,361	1,495	10,541	1,507
650.1010	TRAINING Travel & Conference	5,345	3,607	7,400	4,318	7,459
670.1040	MAINTENANCE Vehicle Maintenance	4,500	4,500	4,830	4,650	4,869
690.1010	SPC DEPT EXP Due & Subscriptions -	4,247	6,326	6,200	4,832	6,250
Total: M & O - Maintenance and Operations		**19,764**	**18,027**	**22,990**	**28,640**	**23,174**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	0	0	0	0	0
Total: Capital Outlay - Capital Outlay		**0**	**0**	**0**	**0**	**0**
Division Total: 101 - City Council		**81,180**	**80,040**	**86,805**	**93,197**	**129,089**

Fund: 101 - General Fund Department: 10 - City Manager Division: 102 - City Attorney		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
630.1010	COMMUNICATION Telephone	305	613	0	741	0
640.1020	SERVICES Contractual Services	59,953	54,312	54,455	54,155	54,891
650.1010	TRAINING Travel & Conference	1,488	1,109	1,200	1,140	1,210
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	380	0	383
Total: M & O - Maintenance and Operations		**61,745**	**56,035**	**56,035**	**56,036**	**56,484**
Division Total: 102 - City Attorney		**61,745**	**56,035**	**56,035**	**56,036**	**56,484**

Fund: 101 - General Fund Department: 10 - City Manager Division: 103 - City Manager		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	358,718	475,566	404,103	345,995	333,615
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	11,611
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	72,453	80,943	70,775	68,775	56,817
600.1090	EMP SRVS Social Security	0	0	0	3,317	0
600.1100	EMP SRVS Medicare	5,187	7,400	5,859	5,398	5,006
600.1110	EMP SRVS Disability/Life Insurance	9,714	11,528	10,911	10,911	9,321
600.1120	EMP SRVS Health/Dental/Vision	49,000	50,434	63,640	61,740	64,010
600.1130	EMP SRVS Worker's Compensation	1,411	1,629	1,833	1,833	2,935
600.1140	EMP SRVS Unemployment Insurance	1,099	597	328	328	447
600.1190	EMP SRVS Stipends	0	0	0	657	0
Total: Employee Service - Employee Services		**497,582**	**628,097**	**557,449**	**498,954**	**483,762**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	3,129	1,449	2,500	454	2,520
630.1010	COMMUNICATION Telephone	5,885	5,381	4,000	5,366	5,769
630.1020	COMMUNICATION Cellphone	0	0	1,000	1,056	0
630.1040	COMMUNICATION Postage	0	0	723	31	0
640.1010	SERVICES Professional & Technical	2,897	821	1,500	23,353	1,512
650.1010	TRAINING Travel & Conference	13,207	13,284	8,000	4,997	8,064
650.1020	TRAINING Training & Vocational	1,544	934	2,000	0	2,016
670.1030	MAINTENANCE Equipment	0	0	0	271	0
670.1040	MAINTENANCE Vehicle Maintenance	7,742	8,294	8,000	2,788	8,064
690.1010	SPC DEPT EXP Due & Subscriptions -	9,076	9,796	8,754	4,253	8,824
Classification Total: M & O - Maintenance and Operations		**43,480**	**39,959**	**36,477**	**42,568**	**36,769**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,151	5,774	7,313	7,313	6,750
605.1020	ALLOC COSTS Property & Fire	2,802	4,042	3,924	3,924	2,430
605.1040	ALLOC COSTS Risk Management	6,262	9,065	11,617	11,617	9,164
605.1130	ALLOC COSTS Retiree Health	7,843	8,986	15,114	15,114	13,200
unt Classification Total: Allocated Costs - Allocated Costs		**21,058**	**27,867**	**37,968**	**37,968**	**31,544**
Division Total: 103 - City Manager		**562,120**	**695,923**	**631,894**	**579,490**	**552,075**

Fund: 101 - General Fund Department: 10 - City Manager Division: 104 - Human Resources		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	138,661	115,774	126,412	120,903	139,355
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	4,210
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	28,074	21,925	22,140	20,640	23,628
600.1100	EMP SRVS Medicare	1,955	1,601	1,833	1,948	2,082
600.1110	EMP SRVS Disability/Life Insurance	3,764	3,138	3,413	3,413	3,876
600.1120	EMP SRVS Health/Dental/Vision	26,600	23,632	25,160	23,660	29,410
600.1130	EMP SRVS Worker's Compensation	804	885	944	944	1,160
600.1140	EMP SRVS Unemployment Insurance	627	324	169	169	177
600.1190	EMP SRVS Stipends	0	0	0	657	0
lassification Total: Employee Service - Employee Services		**200,485**	**167,280**	**180,071**	**172,334**	**203,898**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,300	9,016	4,251	1,495	4,285
610.1020	SUPPLIES Operating Supplies	95	74	100	2,503	101
630.1010	COMMUNICATION Telephone	1,928	1,599	1,000	793	2,308
630.1020	COMMUNICATION Cellphone	0	0	1,000	33	0
630.1040	COMMUNICATION Postage	0	0	290	370	0
640.1010	SERVICES Professional & Technical	99	0	0	0	0
650.1010	TRAINING Travel & Conference	2,747	1,887	1,500	1,724	1,512
650.1020	TRAINING Training & Vocational	30	193	366	428	369
670.1040	MAINTENANCE Vehicle Maintenance	1,579	951	1,640	951	1,653
690.1010	SPC DEPT EXP Due & Subscriptions -	450	1,177	670	667	675
690.1030	SPC DEPT EXP Printing & Binding	0	1,372	2,000	635	2,016
690.1040	SPC DEPT EXP Personnel	4,380	4,168	7,046	6,413	7,102
Classification Total: M & O - Maintenance and Operations		**12,608**	**20,439**	**19,863**	**16,013**	**20,021**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,664	2,442	2,099	2,099	2,272
605.1020	ALLOC COSTS Property & Fire	1,798	1,709	1,126	1,126	818
605.1040	ALLOC COSTS Risk Management	4,019	3,834	3,334	3,334	3,085
unt Classification Total: Allocated Costs - Allocated Costs		**8,481**	**7,985**	**6,559**	**6,559**	**6,175**
Division Total: 104 - Human Resources		**221,574**	**195,703**	**206,493**	**194,906**	**230,094**
Expenditures Total		**926,618**	**1,027,702**	**981,227**	**923,628**	**967,742**

Fund: 111 - Insurance Department: 20 - Administration Division: 000 - Non-divisional		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	163,944	148,268	163,174	169,375	176,974
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	0	0	0	0	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	30,153	30,099	28,578	28,578	29,126
600.1100	EMP SRVS Medicare	2,115	2,248	2,366	2,485	2,566
600.1110	EMP SRVS Disability/Life Insurance	4,043	4,281	4,406	4,406	4,778
600.1120	EMP SRVS Health/Dental/Vision	28,000	28,400	29,600	29,600	31,600
600.1190	EMP SRVS Stipends	0	0	0	876	0
600.1220	EMP SRVS Safety Program	2,417	1,478	2,544	3,057	3,000
600.1230	EMP SRVS EAP (Risk Management)	4,583	2,981	4,801	3,202	6,000
	Total: Employee Service - Employee Services	**235,255**	**217,755**	**235,469**	**241,579**	**254,044**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	95	500	524	0	528
610.1060	SUPPLIES Safety Equipment & Supplies	901	464	1,571	0	1,584
630.1010	COMMUNICATION Telephone	1	0	0	0	0
630.1040	COMMUNICATION Postage	0	0	0	0	0
640.1010	SERVICES Professional & Technical	6,555	4,184	5,238	3,552	5,280
640.1020	SERVICES Contractual Services	30,960	30,614	42,219	29,950	42,557
640.1060	SERVICES Litigation	20,000	20,950	20,950	0	21,118
650.1010	TRAINING Travel & Conference	0	0	0	0	0
660.1020	INSURANCE Health Self-Insurance	20,129	18,700	17,808	16,321	17,950
660.1030	INSURANCE Disability & Life Insurance	133,002	131,308	145,000	139,172	146,160
660.1040	INSURANCE Auto Insurance	6,754	8,146	12,000	21,700	12,096
660.1050	INSURANCE Liabiltity Insurance-JPA	173,790	180,955	211,150	243,862	212,839
660.1070	INSURANCE Fire Insurance	104,645	98,819	113,300	93,550	114,206
660.1080	INSURANCE Unemployment Insurance	8,091	27,641	15,000	25,112	15,120
670.1010	MAINTENANCE Repair & Maintenance	0	0	0	0	0
670.1040	MAINTENANCE Vehicle Maintenance	1,263	1,317	1,263	1,268	1,273
690.1010	SPC DEPT EXP Due & Subscriptions -	16	0	0	0	0
690.1050	SPC DEPT EXP Rental	1,713	1,635	0	1,424	0
690.1310	SPC DEPT EXP Worker's Comp - JPA	460,038	591,473	569,133	705,796	750,000
	Total: M & O - Maintenance and Operations	**967,953**	**1,116,704**	**1,155,156**	**1,281,707**	**1,340,711**
Allocated Costs - Allocated Costs						
605.1130	ALLOC COSTS Retiree Health	0	0	0	0	0
	Total: Allocated Costs - Allocated Costs	**0**	**0**	**0**	**0**	**0**
Transfer - Transfer						
900.112	TRSF OUT Health Insurance	195,000	100,000	171,030	0	0
900.942	TRSF OUT 500 East Adelaide	0	351,862	0	0	0
	Total: Transfer - Transfer	**195,000**	**451,862**	**171,030**	**0**	**0**
	Fund Expenditure Total: 111 - Insurance	**1,398,208**	**1,786,321**	**1,561,655**	**1,523,286**	**1,594,755**

Fund: 112 - Health Insurance Department: 20 - Administration Division: 000 - Non-divisional		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
660.1100	INSURANCE Vision & Dental Admin	203,648	210,428	218,400	233,637	260,000
660.1110	INSURANCE Medical Ins Claim	1,317,509	2,245,439	1,636,566	1,651,690	2,030,000
660.1115	INSURANCE Medical Ins Prescription	0	0	0	630,345	130,000
660.1120	INSURANCE Medical Ins Admin	536,045	637,378	655,200	789,648	680,000
660.1125	INSURANCE Retiree Claims	0	0	0	50,800	0
660.1130	INSURANCE Retiree Prescription	0	0	0	1,566	0
	Total: M & O - Maintenance and Operations	**2,057,201**	**3,093,245**	**2,510,166**	**3,357,686**	**3,100,000**
	Fund Expenditure Total: 112 - Health Insurance	**2,057,201**	**3,093,245**	**2,510,166**	**3,357,686**	**3,100,000**

Fund: 114 - Vocational Center Department: 10 - City Manager Division: 105 - Vocational Center		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	469	1,000	998	1,008
610.1020	SUPPLIES Operating Supplies	0	39	2,000	792	2,016
610.1030	SUPPLIES Lubricant & Fuels	0	55	200	125	202
610.1040	SUPPLIES Repair & Maintenance	0	8	0	0	0
620.1010	UTILITIES Electric	0	36,687	25,000	20,180	16,020
620.1020	UTILITIES Gas	0	0	5,000	3,455	0
620.1030	UTILITIES Water	0	0	5,000	0	0
620.1040	UTILITIES Cable	0	0	5,000	0	0
630.1010	COMMUNICATION Telephone	0	1,322	1,400	995	1,512
630.1040	COMMUNICATION Postage	0	0	100	9	0
640.1010	SERVICES Professional & Technical	0	13,895	0	0	0
640.1020	SERVICES Contractual Services	0	7,117	12,000	8,520	14,939
640.1060	SERVICES Litigation	0	63,623	0	100,203	0
640.1080	SERVICES Other Fees	0	0	0	0	0
670.1010	MAINTENANCE Repair & Maintenance	0	36,841	0	3,535	0
670.1020	MAINTENANCE Building Maintenance	0	0	0	0	0
670.1030	MAINTENANCE Equipment	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	2,444	0	153	0
690.1020	SPC DEPT EXP Advertising	0	0	1,000	769	1,008
690.1050	SPC DEPT EXP Rental	0	2,178	3,000	2,420	3,024
690.1160	SPC DEPT EXP Copy Machine Expense	0	707	0	0	0
	Total: M & O - Maintenance and Operations	**0**	**165,384**	**60,700**	**142,154**	**39,729**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	0	0	0	0	0
605.1020	ALLOC COSTS Property & Fire	0	0	0	0	0
605.1040	ALLOC COSTS Risk Management	0	0	0	0	0
605.1050	ALLOC COSTS Vehicle Maintenance	0	0	0	0	0
605.1060	ALLOC COSTS Custodian	0	36,352	0	39,998	40,697
	Total: Allocated Costs - Allocated Costs	**0**	**36,352**	**0**	**39,998**	**40,697**
Transfer - Transfer						
900.185	TRSF OUT Financing Authority Debt	57,455	62,400	46,802	10,607	68,259
	Total: Transfer - Transfer	**57,455**	**62,400**	**46,802**	**10,607**	**68,259**
Fund Expenditure	**Total: 114 - Vocational Center**	**57,455**	**264,136**	**107,502**	**192,759**	**148,685**

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Fund: 111 - Insurance		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	315	24	0	(277)	0
Total: Use of Money - Use of Money & Property		**315**	**24**	**0**	**(277)**	**0**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	0	0	0	0	0
414.1050	MISC Liability Insurance Receipts	205,999	200,003	211,150	209,915	257,500
414.1060	MISC Auto Insurance Receipts	7,818	12,000	12,000	12,000	22,351
414.1070	MISC Fire/Property Insurance Receipts	137,230	139,998	113,300	112,623	92,700
414.1080	MISC Risk Management Receipts	311,734	313,984	335,388	331,995	349,590
414.1090	MISC LTD/Life Insurance Receipts	218,276	237,881	238,718	245,289	255,000
414.1100	MISC Unemployment Insurance	46,797	24,537	15,000	16,004	17,924
414.1110	MISC Worker's Comp Insurance	408,428	440,031	569,133	578,285	730,270
Total: Miscellaneous - Miscellaneous		**1,336,282**	**1,368,434**	**1,494,689**	**1,506,111**	**1,725,335**
Fund Revenue	**Total: 111 - Insurance**	**1,336,597**	**1,368,458**	**1,494,689**	**1,505,833**	**1,725,335**

Fund: 112 - Health Insurance		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	(1,056)	(1,245)	0	(2,370)	0
Total: Use of Money - Use of Money & Property		**(1,056)**	**(1,245)**	**0**	**(2,370)**	**0**
Miscellaneous - Miscellaneous						
414.1120	MISC Health Insurance Receipts	1,757,000	1,846,592	1,906,136	2,039,105	2,491,200
414.1130	MISC COBRA Insurance (Employee)	8,620	29,559	4,500	9,287	12,000
414.1140	MISC Employee Health Deduction	133,158	137,089	144,000	110,720	188,000
414.1150	MISC Retiree Health	0	0	271,000	4,612	263,000
414.1160	MISC Retiree Medicare	1,494	0	13,500	0	14,000
Total: Miscellaneous - Miscellaneous		**1,900,272**	**2,013,240**	**2,339,136**	**2,163,724**	**2,968,200**
Transfers - Transfers						
800	TRSF IN General Fund	100,000	0	0	550,000	0
800.111	TRSF IN Insurance	195,000	100,000	171,030	0	0
800.113	TRSF IN Retiree's Insurance	233,004	209,000	0	250,000	0
800.301	TRSF IN Public Safety Sales Tax	0	0	0	150,000	0
Total: Transfers - Transfers		**528,004**	**309,000**	**171,030**	**950,000**	**0**
Fund Revenue	**Total: 112 - Health Insurance**	**2,427,220**	**2,320,995**	**2,510,166**	**3,111,354**	**2,968,200**

Fund: 114 - Vocational Center		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	(7)	(229)	0	(728)	0
412.1500	USE OF MONEY & PROP Lease	0	0	0	8,765	0
419.1010	LEASE RECIEPTS Lease - County	0	7,700	8,400	3,998	7,000
419.1020	LEASE RECIEPTS Lease - Private	0	9,611	15,000	918	18,000
419.1030	LEASE RECIEPTS Lease - Other	0	3,173	800	585	1,000
Total: Use of Money - Use of Money & Property		**(7)**	**20,254**	**24,200**	**13,539**	**26,000**
Fund Revenue	**Total: 114 - Vocational Center**	**(7)**	**20,254**	**24,200**	**13,539**	**26,000**

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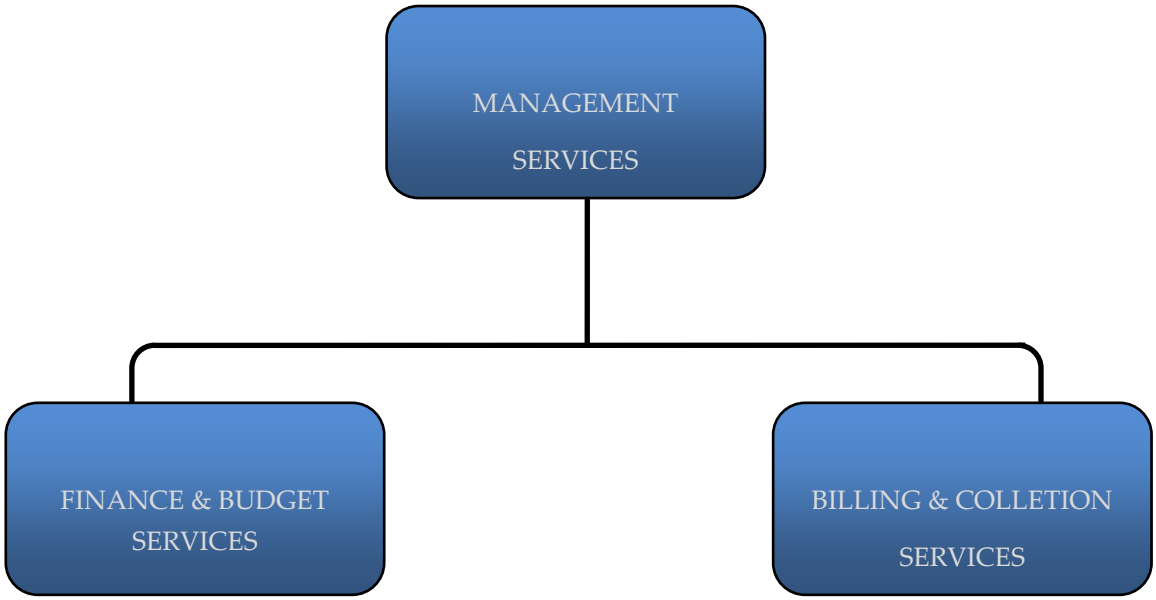
Financial Services



Accounting

Financial Reporting

City Budget

Accounts Payable

City Audit

Treasury

Payroll

Utility User Tax

Long-Term Debt

Administration

Fixed Asset Accounting

Lighting & Landscape

Administration

Centralized Billing/Collections

Utility Billing

Ambulance Billing

Animal Control Billing

Police Billing

CITY OF DINUBA

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Financial Services

Expenditure Summary

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Revenues				
Revenues Total	581,291	593,837	580,361	612,055
Expenditures				
Billing and Collections	578,623	593,837	580,361	612,055
Management Services	127,905	178,810	103,638	134,726
Reporting/AP	101,265	172,385	130,858	168,134
Accounting/Payroll	214,877	222,856	194,195	218,578
Expenditures Total	894,765	989,078	905,414	998,767
Net City Cost	313,474	395,241	325,053	386,712
Employees				
Regular Full-time	11.00	11.00	11.00	11.00
Part-time	1.46	1.46	1.46	1.46

Financial Services
Program Summary

Management Services

PROGRAM PURPOSE:

To provide accurate and complete official records and to direct the City's financial, risk management, utility billing, ambulance billing, DUI billing, and information technology services.

PROGRAM DESCRIPTION:

The Financial Services Department serves both the organization and the community in many ways. Leadership and management support are provided to:

- Anticipate and plan for the financial, technological, and human resource needs of the City as a whole.
- Respond to the financial, technological, and human resource needs of all City departments.
- Process and maintain the accuracy of the official City financial records.
- Ensure that all employees and vendors are paid in a timely, accurate manner.
- Provide grant management oversight for City Departments.
- Provide billing services for utilities and ambulance.

Financial Services Director Cass Cook

KEY POINTS:

1. Continue to maintain a high level of integrity in the City's financial process.
2. Ensure the maximum utilization and accountability of the City's financial resources.

Financial Services

Management Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Department: 30 - Finance				
Division: 001 - Administration				
Employee Services	**111,933**	**163,926**	**77,231**	**119,253**
Maintenance and Operations	**12,150**	**9,704**	**21,228**	**9,782**
Allocated Costs	**3,822**	**5,180**	**5,180**	**5,691**
Net City Cost	**127,905**	**178,810**	**103,638**	**134,726**
Employees				
Regular Full-time	**1.00**	**1.00**	**1.00**	**1.00**

Financial Services
Program Summary

Budget and Grant Reporting/AP

PROGRAM PURPOSE:

To provide budgetary analysis, financial, strategic, and legislative support to decision makers, managers, and City departments.

PROGRAM DESCRIPTION:

The division provides support for the welfare of the organization through the following programs and services:

- Coordinate, prepare, and administer the City's annual budget, as well as develop strategies and forecasts for future budgetary issues.
- Monitor and explore revenue sources of the City through sales tax audits, the SB90 reimbursement program, and service fee analysis, while searching to discover new sources of revenue.
- Provide grant management assistance to City departments.

Financial Services Director Cass Cook

KEY POINTS:

1. Coordinate, prepare, and administer the City's annual budget documents.
2. The City has received four awards for Distinguished Budget Presentation Award from the Government Finance Officers Association.

Financial Services

Reporting/AP

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Department: 30 - Finance				
Division: 301 - Reporting/AP				
Employee Services	**84,686**	**157,942**	**115,991**	**157,733**
Maintenance and Operations	**8,226**	**5,317**	**5,742**	**5,359**
Allocated Costs	**8,353**	**9,126**	**9,126**	**5,042**
Net City Cost	**101,265**	**172,385**	**130,858**	**168,134**
Employees				
Regular Full-time	**2.00**	**2.00**	**2.00**	**2.00**

Financial Services
Program Summary

Accounting/Payroll

PROGRAM PURPOSE:

To support the government of the city in the areas pertaining to financial accounting systems and financial management information

PROGRAM DESCRIPTION:

- Implementing and coordinating the financial policies of the City, including the preparation and documentation of monthly and yearly financial statements and reports.
- Providing payroll services for employees of the city to include voluntary deductions and direct deposit services.
- Coordinating an annual audit of all the financial records of the City.
- Maintaining and generating financial records and statements of the City which include general ledger, accounts payable and receivable, auditing, fixed asset accounting, chart of accounts maintenance, investments of the City's cash reserves, and the quality control of these activities. This is done to ensure adequate safeguarding of City assets and to maintain adequate controls in the handling of these resources.

Financial Services Director

Cass Cook

KEY POINTS:

1. The division will continue to support the City by providing accurate and timely financial information to all departments.
2. The City has received awards for its financial statements for the past eighteen consecutive years from the Government Finance Officers' Association and the California State Municipal Finance Officers' Association.
3. In 2004, the City fully implemented Governmental Accounting Standards Board (GASB) Statement Number 34, a new regulation which greatly impacted the accounting and reporting of City funds, including valuation of the City's infrastructure. In FY 2005-06 the City implemented GASB 44, which expanded the statistical information presented annually.
4. Per the City Charter, the audit firm of Moss, Levy and Hartzheim of Culver City, California annually performs an audit of the City's financial accounting and reporting.

Accounting/Payroll

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Department: 30 - Finance				
Division: 302 - Accounting/Payroll				
Employee Services	177,256	184,042	148,703	179,867
Maintenance and Operations	26,549	31,789	38,468	32,045
Allocated Costs	11,072	7,025	7,025	6,666
Net City Cost	214,877	222,856	194,195	218,578
Employees				
Regular Full-time	2.00	2.00	2.00	2.00

Financial Services
Program Summary

General Services

PROGRAM PURPOSE:

To provide an overview of expenditures for a variety of transactions not directly related to specific department programs.

PROGRAM DESCRIPTION:

This service program provides for a variety of expenditures in the following categories:

- Building maintenance for repair and upkeep of City Hall as well as janitorial supplies and utilities.
- Fleet maintenance and repair for the vehicles in the General fund including Police, Fire, Parks, Finance and City Council.
- General fund contribution to Long Term Debt for debt service payments for the new Police Facility.
- Payment of intergovernmental dues to the Tulare County Association of Governments and League of California Cities.
- Contingency fund to provide budget flexibility for unforeseen expenditures. Expenditures from contingency require specific action of the City Council.

Financial Services Director
Cass Cook

KEY POINTS:

1. Property tax administration charges, auditing charges, annual City audit, and service contracts for the SB90 reimbursements, sales tax audits, as well as League of California Cities and Tulare County Association of Governments (TCAG) dues are all being budgeted in this program area during FY 2015-2016.

Financial Services

General Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Department: 20 - Administration				
Division: 201 - General Services				
Maintenance and Operations	**546,763**	**508,929**	**778,132**	**445,503**
Allocated Costs	**893,069**	**1,073,147**	**937,632**	**936,617**
Capital Outlay	**604,729**	**10,600**	**123,315**	**28,889**
Capital Projects	**68,358**	**0**	**0**	**36,288**
Transfer	**745,512**	**647,886**	**1,852,784**	**973,407**
Community Promotion	**198,580**	**140,939**	**145,789**	**142,066**
Net City Cost	**3,057,010**	**2,381,501**	**3,837,651**	**2,562,770**

Financial Services
Program Summary

Long Term Debt Services

Financial Director Cass Cook

PROGRAM PURPOSE:

To set aside reserves and maintain debt service schedules for debt retirement classified as Long Term Debt. This includes monitoring debt service schedules and making timely payments.

PROGRAM DESCRIPTION:

Debt payments in this fund include:

- Payment of the 2012 land acquisition.
- Payment of the New World System.
- Payment of the Justice Facility Loan.

KEY POINTS:

Debt service payments on the County loan used to construct the justice facility began in the 2001-2002 fiscal year. This is the last year for the payment and it will be $104,777.

Financial Services

Long Term Debt

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 181 - General Debt Service				
Revenues				
Use of Money & Property	**1**	**0**	**1**	**0**
Transfers - Transfers	**396,554**	**390,554**	**484,889**	**396,950**
Revenues Total	**396,555**	**390,554**	**484,890**	**396,950**
Expenditures				
Maintenance and Operations	**1,375**	**0**	**2,750**	**3,600**
Principal Payments	**283,208**	**294,491**	**365,271**	**299,864**
Interest Payments	**113,346**	**96,063**	**114,656**	**93,486**
Expenditures Total	**397,929**	**390,554**	**482,677**	**396,950**
Net City Cost	**1,373**	**0**	**(2,213)**	**0**

Dinuba Financing Authority
Program Summary

Financing Authority Services	Financial Services Director Cass Cook
PROGRAM PURPOSE: To account for the accumulation of resources for, and the payment of general long-term debt principal and interest for the Dinuba Financing Authority. This includes monitoring debt service schedule and making timely payments.	PROGRAM DESCRIPTION: Debt payments in this fund include: • Principal and interest payments made semi-annually on the $11,027,000 Lease Revenue Bond Issue of 2012. • Principal and interest payments made semi-annually on the $7,450,000 Lease Revenue Bonds, which funded city-wide street improvements. • Principal and interest payments made semi-annually on the $8,400,000 for the 2013 Solar Project.

Financial Services

Financing Authority Debt

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 185 - Financing Authority Debt Service				
Revenues				
Use of Money & Property	**15,024**	**18,000**	**11,066**	**10,000**
Transfers	**1,282,378**	**1,269,612**	**1,509,734**	**1,761,345**
Other Financing Sources	**8,433,377**	**0**	**0**	**0**
Revenues Total	**9,730,779**	**1,287,612**	**1,520,800**	**1,771,345**
Expenditures				
Maintenance and Operations	**113,099**	**12,954**	**10,425**	**19,000**
Principal Payments	**600,000**	**530,000**	**530,000**	**903,324**
Interest Payments	**880,878**	**689,613**	**1,043,182**	**702,266**
Transfer	**3,105,755**	**50,000**	**5,833,560**	**150,000**
Expenditures Total	**4,699,733**	**1,282,567**	**7,417,167**	**1,774,590**
Net City Cost	**(5,031,046)**	**(5,045)**	**5,896,367**	**3,245**

CITY OF DINUBA

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Financial Services

Public Safety Sales Tax Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 301 - Public Safety Sales Tax				
Revenues				
Taxes	**3,100,075**	**3,016,986**	**3,742,065**	**3,620,000**
Use of Money & Property	**1,376**	**4,000**	**407**	**4,000**
Revenues Total	**3,101,451**	**3,020,986**	**3,742,471**	**3,624,000**
Expenditures				
Employee Services	**3,169,648**	**2,646,148**	**2,699,729**	**2,884,581**
Maintenance and Operations	**69,517**	**90,336**	**61,391**	**91,151**
Principal Payments	**46,500**	**0**	**102,891**	**74,635**
Interest Payments	**6,717**	**0**	**4,578**	**4,971**
Allocated Costs	**73,044**	**79,398**	**79,398**	**88,136**
Capital Outlay	**213,211**	**407,587**	**483,732**	**951,000**
Transfer	**0**	**0**	**151,768**	**3,071**
Expenditures Total	**3,578,636**	**3,223,469**	**3,583,486**	**4,097,545**
Net City Cost	**477,185**	**202,483**	**(158,985)**	**473,545**
Employees				
Regular Full-time	**12.00**	**13.00**	**13.00**	**22.00**
Part-time	**2.50**	**5.42**	**5.42**	**0.00**

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Financial Services

Assessment Districts

Program Cost		Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund:	503 - Assessment District				
Revenues					
416.1010	ASSESSMENT Country Club	10,551	11,200	626	11,157
416.1020	ASSESSMENT Peachwood	18,556	19,600	10,218	19,621
416.1030	ASSESSMENT Harvest Estate	1,979	2,000	1,043	1,993
416.1040	ASSESSMENT Marshall Acres	10,749	11,400	5,943	11,366
416.1050	ASSESSMENT Nebraska	59,070	62,500	32,584	56,662
416.1060	ASSESSMENT Tierra Vista	5,547	5,900	3,076	5,866
416.1070	ASSESSMENT Sierra Heights	11,586	12,300	6,412	12,864
416.1080	ASSESSMENT Alta Mission	5,088	5,100	2,659	5,125
416.1090	ASSESSMENT Morningside I	8,110	8,200	4,275	8,169
416.1100	ASSESSMENT Morningside II	11,863	11,900	6,204	11,886
416.1110	ASSESSMENT Sugar	27,077	26,200	13,659	27,272
416.1120	ASSESSMENT Citrus Heights	3,883	3,800	1,981	3,911
416.1130	ASSESSMENT Sierra View	4,758	4,900	2,555	4,793
416.1140	ASSESSMENT Parkside-	117,852	114,000	59,432	118,699
416.1150	ASSESSMENT Viscaya	167,342	169,000	315,738	154,570
416.1160	ASSESSMENT Stony Creek	2,303	2,200	1,147	2,319
416.1170	ASSESSMENT Lincoln	4,116	4,400	2,294	3,869
416.1180	ASSESSMENT Parkside II & III	0	0	0	0
	Miscellaneous	**470,432**	**474,600**	**469,845**	**460,142**
	Revenues Total	**470,432**	**474,600**	**469,845**	**460,142**
Expenditures					
	Employee Services	**150,320**	**133,470**	**125,564**	**102,824**
	Maintenance and Operations	**220,498**	**168,443**	**209,165**	**169,791**
	Allocated Costs	**104,966**	**107,800**	**107,464**	**92,757**
	Expenditures Total	**475,784**	**409,713**	**442,193**	**365,372**
	Net City Cost	**5,352**	**(64,887)**	**(27,652)**	**(94,770)**
Employees Part-time		**2.49**	**2.49**	**2.49**	**1.66**

Financial Services
Program Summary

Utility Billing and Collection Services

PROGRAM PURPOSE:

To provide customer service to the general public on inquiries, utility and ambulance billing activities, and all City revenue activities. This program also serves as the City's central information source linking the community with city departments and other public agencies.

PROGRAM DESCRIPTION:

This program includes utility billing, revenue collection, ambulance billing, general information, and clerical activities necessary to support the city departments.

- Operates all phases of processing 5,665 utility bills each month (4,975 residential, 441 commercial, 151 multi-family, and 98 other), creating and maintaining customer accounts, meter readings, answering inquiries, resolving complaints, issuing and adjusting bills, receiving payments, and noticing and collecting delinquent accounts.
- Provides reception services for City Hall by assisting 100 to 125 guests and customers, handling 250 to 350 telephone calls, and receipting 300 to 3500 transactions daily.

Billing and Collections Supervisor Lupe Montejano

- Provides billing and collection services for other departments.

KEY POINTS:

1. All City billing and collections were centralized in one unit to improve workflow functions in July 2003.
2. More aggressive in-house collection activities were instituted to continue to improve the collection rate.
3. All other City departments' cash receipt transactions are processed daily through this unit.

Financial Services

Utility Billing and Collection Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 121 - Billing & Collection Services				
Revenues				
Use of Money & Property	**(21)**	**0**	**(6)**	**0**
Miscellaneous	**575,812**	**593,837**	**589,795**	**612,055**
Transfers	**5,500**	**0**	**0**	**0**
Revenues Total	**581,291**	**593,837**	**589,789**	**612,055**
Expenditures				
Employee Services	**474,403**	**502,968**	**470,268**	**520,356**
Maintenance and Operations	**85,533**	**73,314**	**92,538**	**73,899**
Allocated Costs	**18,687**	**17,555**	**17,555**	**17,800**
Expenditures Total	**578,623**	**593,837**	**580,361**	**612,055**
Net City Cost	**(2,668)**	**0**	**(9,428)**	**0**
Employees				
Regular Full-time	**6.00**	**6.00**	**6.00**	**6.00**
Part-time	**1.46**	**1.46**	**1.46**	**1.46**

Ridge Creek Golf Club

Expenditure Summary

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 115 - Ridgecreek Golf				
Revenues				
Service Charges - Services Charges				
Services Charges	**2,343,736**	**2,430,393**	**2,600,190**	**2,767,904**
Miscellaneous	**(462,003)**	**(471,539)**	**(501,213)**	**(540,683)**
Revenues Total	**1,881,733**	**1,958,854**	**2,098,977**	**2,227,221**
Expenditures				
Employee Services	**1,162,897**	**1,179,055**	**1,238,628**	**1,313,048**
Maintenance and Operations	**768,269**	**754,617**	**810,309**	**883,779**
Principal Payments	**0**	**0**	**0**	**91,260**
Interest Payments	**24,658**	**0**	**24,641**	**0**
Capital Projects	**0**	**0**	**15,000**	**223,980**
Expenditures Total	**1,955,824**	**1,933,672**	**2,088,578**	**2,512,067**
Net Profit	**(74,091)**	**25,182**	**10,399**	**(284,846)**

Fund: 101 - General Fund Finance Summary		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	325,074	244,359	352,311	211,678	290,653
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	11,620
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	65,499	53,579	61,704	52,504	54,831
600.1100	EMP SRVS Medicare	4,573	3,450	5,108	3,855	4,831
600.1110	EMP SRVS Disability/Life Insurance	8,781	7,650	9,512	9,512	8,995
600.1120	EMP SRVS Health/Dental/Vision	64,400	62,494	74,000	61,100	81,310
600.1130	EMP SRVS Worker's Compensation	1,948	1,714	2,778	2,778	4,093
600.1140	EMP SRVS Unemployment Insurance	2,012	628	497	497	520
Total: Employee Service - Employee Services		**472,287**	**373,875**	**505,910**	**341,924**	**456,853**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	4,028	1,854	9,144	9,929	9,218
610.1020	SUPPLIES Operating Supplies	486	544	0	3,141	0
610.1030	SUPPLIES Lubricant & Fuels	677	816	744	536	750
610.1040	SUPPLIES Repair & Maintenance	0	0	0	0	0
630.1010	COMMUNICATION Telephone	216	125	0	0	0
630.1020	COMMUNICATION Cellphone	1,207	672	900	1,037	1,387
630.1040	COMMUNICATION Postage	4,149	2,993	5,705	2,795	5,271
640.1010	SERVICES Professional & Technical	14,155	12,723	10,101	14,512	10,182
640.1090	SERVICES Elections	0	77	1,063	9,570	1,072
650.1010	TRAINING Travel & Conference	3,084	1,986	3,029	2,544	3,053
650.1020	TRAINING Training & Vocational	969	1,377	1,594	2,255	1,607
660.1040	INSURANCE Auto Insurance	0	0	0	0	0
670.1010	MAINTENANCE Repair & Maintenance	0	0	0	0	0
670.1030	MAINTENANCE Equipment	250	13,903	3,189	0	3,215
670.1040	MAINTENANCE Vehicle Maintenance	1,895	932	1,927	2,219	1,942
690.1010	SPC DEPT EXP Due & Subscriptions -	4,911	1,852	1,810	3,184	1,824
690.1030	SPC DEPT EXP Printing & Binding	560	557	5,158	8,019	5,199
690.1050	SPC DEPT EXP Rental	6,827	6,514	2,446	5,695	2,466
Total: M & O - Maintenance and Operations		**43,413**	**46,925**	**46,810**	**65,437**	**47,186**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	6,421	5,736	5,520	5,520	6,281
605.1020	ALLOC COSTS Property & Fire	4,335	4,014	2,720	2,720	2,261
605.1030	ALLOC COSTS Auto Insurance	0	0	0	0	329
605.1040	ALLOC COSTS Risk Management	9,686	9,004	8,053	8,053	8,528
605.1130	ALLOC COSTS Retiree Health	3,921	4,493	5,038	5,038	0
Total: Allocated Costs - Allocated Costs		**24,363**	**23,247**	**21,331**	**21,331**	**17,399**
Fund Expenditure	**Total: 101 - General Fund**	**540,064**	**444,047**	**574,051**	**428,692**	**521,438**

Fund: 101 - General Fund Department: 20 - Administration Division: 201 - General Services		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,372	477	532	1,425	536
610.1020	SUPPLIES Operating Supplies	578	937	532	990	536
620.1010	UTILITIES Electric	33,142	33,650	12,000	40,204	11,415
620.1020	UTILITIES Gas	0	0	5,000	1,182	0
620.1030	UTILITIES Water	0	0	75	0	0
620.1040	UTILITIES Cable	0	0	1,000	0	0
630.1010	COMMUNICATION Telephone	22,226	27,005	20,000	29,956	31,676
630.1020	COMMUNICATION Cellphone	0	0	9,000	0	0
630.1030	COMMUNICATION Internet	0	0	1,425	521	0
630.1040	COMMUNICATION Postage	0	0	1,000	628	0
640.1010	SERVICES Professional & Technical	257,482	215,115	258,813	474,959	260,884
640.1020	SERVICES Contractual Services	509,813	104,181	7,628	51,000	8,485
640.1060	SERVICES Litigation	0	0	0	0	0
640.1080	SERVICES Other Fees	8,860	8,622	4,400	8,707	0
640.1090	SERVICES Elections	0	0	0	0	4,435
640.1100	SERVICES Property Tax Admin Fee	13,821	14,717	14,238	14,955	14,352
670.1010	MAINTENANCE Repair & Maintenance	4,710	2,815	0	0	0
670.1020	MAINTENANCE Building Maintenance	0	0	25,000	24,988	0
670.1030	MAINTENANCE Equipment	0	0	0	0	0
670.1040	MAINTENANCE Vehicle Maintenance	0	0	0	0	0
670.1050	MAINTENANCE Maintenance	57,340	57,237	84,000	60,153	84,672
690.1010	SPC DEPT EXP Due & Subscriptions -	9,231	18,875	9,000	9,750	9,072
690.1030	SPC DEPT EXP Printing & Binding	0	280	0	628	0
690.1050	SPC DEPT EXP Rental	52,567	51,836	46,780	49,155	10,866
690.1120	SPC DEPT EXP Retirement Expenses	3,283	9,795	0	0	0
690.1130	SPC DEPT EXP Economic Development	0	0	0	0	0
690.1140	SPC DEPT EXP Independence Day	0	0	0	0	0
690.1150	SPC DEPT EXP Community Grants	0	0	0	0	0
690.1261	SPC DEPT EXP SB1186 Fee	0	1,221	0	389	0
690.1280	SPC DEPT EXP League of Calif Cities	8,734	0	8,506	8,540	8,574
	Total: M & O - Maintenance and Operations	**984,160**	**546,763**	**508,929**	**778,132**	**445,503**
Allocated Costs - Allocated Costs						
605.1050	ALLOC COSTS Vehicle Maintenance	231,865	269,607	222,055	208,057	190,202
605.1060	ALLOC COSTS Custodian	299,086	142,019	363,915	228,285	162,789
605.1090	ALLOC COSTS Utility Billing Overhead	0	5,500	0	0	0
605.1110	ALLOC COSTS Collection Services	122,398	125,360	123,595	123,595	123,088
605.1120	ALLOC COSTS Engineering Support	230,000	185,768	199,789	213,902	267,338
605.1130	ALLOC COSTS Retiree Health	160,802	164,815	163,793	163,793	193,200
	Total: Allocated Costs - Allocated Costs	**1,044,151**	**893,069**	**1,073,147**	**937,632**	**936,617**
Capital Outlay - Capital Outlay						
730.1010	CAPITAL OUTLAY Land	0	0	0	90,832	0
730.1080	CAPITAL OUTLAY Furniture and	0	0	0	0	0
730.1100	CAPITAL OUTLAY IT Functionality	12,061	599,835	10,600	31,939	10,685
730.1110	CAPITAL OUTLAY Laserfiche	241	4,893	0	349	18,204
730.1120	CAPITAL OUTLAY Impact Fee Study	0	0	0	0	0
730.1130	CAPITAL OUTLAY Wireless Network	0	0	0	195	0
	Total: Capital Outlay - Capital Outlay	**12,302**	**604,729**	**10,600**	**123,315**	**28,889**
Capital Projects - Capital Projects						
680.1010	CAPITAL PROJECTS City Warehouse	0	0	0	0	36,288
680.1030	CAPITAL PROJECTS Property	15,000	64,858	0	0	0
680.1040	CAPITAL PROJECTS Entertainment	13,430	0	0	0	0
680.1050	CAPITAL PROJECTS Community Center	26,982	0	0	0	0
680.1060	CAPITAL PROJECTS RV Park	0	3,500	0	0	0
	Total: Capital Projects - Capital Projects	**55,412**	**68,358**	**0**	**0**	**36,288**

Fund: 101 - General Fund Department: 20 - Administration Division: 201 - General Services		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Transfer - Transfer						
900.112	TRSF OUT Health Insurance	100,000	0	0	550,000	0
900.115	TRSF OUT Ridge Creek Golf	0	0	0	0	0
900.121	TRSF OUT Billing & Collection Service	3,500	5,500	0	0	0
900.122	TRSF OUT Equipment Replacement	4,000	263	0	0	0
900.181	TRSF OUT General Debt Service	209,554	396,554	435,554	447,983	352,289
900.184	TRSF OUT Golf	(0)	0	0	0	0
900.185	TRSF OUT Financing Authority Debt	0	72,000	143,332	273,386	290,898
900.206	TRSF OUT Housing	0	0	69,000	64,978	80,270
900.210	TRSF OUT Development Support	132,055	123,709	0	130,300	213,929
900.211	TRSF OUT Engineering	0	0	0	0	0
900.215	TRSF OUT Fleet Maintenance	0	0	0	0	0
900.216	TRSF OUT Property Maintenance	0	0	0	0	0
900.230	TRSF OUT Water	0	0	0	12,000	0
900.231	TRSF OUT Sewer	0	0	0	12,000	0
900.232	TRSF OUT Disposal	0	0	0	12,000	0
900.233	TRSF OUT Transit	0	0	0	31,588	21,021
900.251	TRSF OUT Sewer SDC	0	0	0	0	0
900.262	TRSF OUT Sewer Construction	0	0	0	0	0
900.265	TRSF OUT Capital Facilities	279,499	70,105	0	310,724	0
900.266	TRSF OUT RCR Project	5,794	1,931	0	0	0
900.320	TRSF OUT Ambulance	0	72,000	0	0	0
900.403	TRSF OUT CDBG	0	3,450	0	0	15,000
900.413	TRSF OUT 12-Calhome-8687	0	0	0	6,550	0
900.414	TRSF OUT 13-HDRA-9691	0	0	0	1,275	0
900.501	TRSF OUT Successor Agency	0	0	0	0	0
900.912	TRSF OUT RDA Admin	0	0	0	0	0
900.922	TRSF OUT RDA Debt Service	0	0	0	0	0
900.942	TRSF OUT 500 East Adelaide	0	0	0	0	0
	Total: Transfer - Transfer	**734,401**	**745,512**	**647,886**	**1,852,784**	**973,407**
	Division Total: 201 - General Services	**2,830,425**	**2,858,430**	**2,240,562**	**3,691,862**	**2,420,704**

Fund: 101 - General Fund Department: 20 - Administration Division: 202 - Community Promotion		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	0	1,004	0	2,434	0
640.1010	SERVICES Professional & Technical	92,569	132,352	82,400	89,305	83,059
690.1010	SPC DEPT EXP Due & Subscriptions -	0	8,745	0	71	0
690.1130	SPC DEPT EXP Economic Development	5,339	17,051	9,552	1,565	9,628
690.1140	SPC DEPT EXP Independence Day	7,551	27,196	28,000	28,579	28,224
690.1150	SPC DEPT EXP Community Grants	13,485	12,199	20,987	19,561	21,155
690.1180	SPC DEPT EXP Community Promotion	575	33	0	4,274	0
	Total: M & O - Maintenance and Operations	**119,520**	**198,580**	**140,939**	**145,789**	**142,066**
	Division Total: 202 - Community Promotion	**119,520**	**198,580**	**140,939**	**145,789**	**142,066**
	Department Total: 20 - Administration	**2,949,945**	**3,057,010**	**2,381,501**	**3,837,651**	**2,562,770**

Fund: 101 - General Fund Department: 30 - Finance Division: 001 - Administration		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	70,634	76,979	122,034	36,540	83,925
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	4,259
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	14,141	18,045	21,373	21,373	14,513
600.1100	EMP SRVS Medicare	1,006	1,138	1,769	567	1,279
600.1110	EMP SRVS Disability/Life Insurance	1,896	2,596	3,295	3,295	2,381
600.1120	EMP SRVS Health/Dental/Vision	8,400	12,794	14,800	14,800	12,110
600.1130	EMP SRVS Worker's Compensation	254	279	556	556	682
600.1140	EMP SRVS Unemployment Insurance	198	102	99	99	104
	Total Employee Service - Employee Services	**96,530**	**111,933**	**163,926**	**77,231**	**119,253**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	307	1,141	1,063	247	1,072
610.1020	SUPPLIES Operating Supplies	0	0	0	2,500	0
610.1030	SUPPLIES Lubricant & Fuels	677	816	744	514	750
610.1040	SUPPLIES Repair & Maintenance	0	0	0	0	0
630.1020	COMMUNICATION Cellphone	1,207	672	900	1,037	1,387
630.1040	COMMUNICATION Postage	0	0	476	37	0
640.1010	SERVICES Professional & Technical	637	33	0	2,174	0
640.1090	SERVICES Elections	0	77	1,063	9,570	1,072
650.1010	TRAINING Travel & Conference	1,439	1,171	1,882	1,339	1,897
650.1020	TRAINING Training & Vocational	82	802	850	349	857
660.1040	INSURANCE Auto Insurance	0	0	0	0	0
670.1010	MAINTENANCE Repair & Maintenance	0	0	0	0	0
670.1030	MAINTENANCE Equipment	0	6,000	0	0	0
670.1040	MAINTENANCE Vehicle Maintenance	1,895	932	1,927	2,219	1,942
690.1010	SPC DEPT EXP Due & Subscriptions -	1,593	431	639	1,034	644
690.1030	SPC DEPT EXP Printing & Binding	0	74	160	209	161
690.1050	SPC DEPT EXP Rental	0	0	0	0	0
	Total M & O - Maintenance and Operations	**7,837**	**12,150**	**9,704**	**21,228**	**9,782**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,336	1,169	1,658	1,658	1,973
605.1020	ALLOC COSTS Property & Fire	902	818	889	889	710
605.1030	ALLOC COSTS Auto Insurance	0	0	0	0	329
605.1040	ALLOC COSTS Risk Management	2,015	1,835	2,633	2,633	2,679
	Total Allocated Costs - Allocated Costs	**4,253**	**3,822**	**5,180**	**5,180**	**5,691**
	Division Total: 001 - Administration	**108,620**	**127,905**	**178,810**	**103,638**	**134,726**

Fund: 101 - General Fund Department: 30 - Finance Division: 301 - Reporting/AP		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	65,937	47,593	104,412	73,595	95,096
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	2,394
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	13,382	12,564	18,287	14,087	18,679
600.1100	EMP SRVS Medicare	898	646	1,514	1,379	1,646
600.1110	EMP SRVS Disability/Life Insurance	1,794	1,787	2,819	2,819	3,064
600.1120	EMP SRVS Health/Dental/Vision	17,500	21,300	29,600	22,800	34,600
600.1130	EMP SRVS Worker's Compensation	529	582	1,111	1,111	2,046
600.1140	EMP SRVS Unemployment Insurance	907	213	199	199	208
Total: Employee Service - Employee Services		**100,947**	**84,686**	**157,942**	**115,991**	**157,733**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,210	394	213	256	215
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
630.1010	COMMUNICATION Telephone	216	125	0	0	0
630.1040	COMMUNICATION Postage	0	0	0	0	0
640.1010	SERVICES Professional & Technical	0	0	0	0	0
650.1010	TRAINING Travel & Conference	235	0	0	0	0
650.1020	TRAINING Training & Vocational	389	0	425	50	428
670.1030	MAINTENANCE Equipment	0	7,396	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	1,612	168	0	505	0
690.1030	SPC DEPT EXP Printing & Binding	292	143	4,679	4,930	4,716
Total: M & O - Maintenance and Operations		**3,954**	**8,226**	**5,317**	**5,742**	**5,359**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,299	1,181	1,614	1,614	1,855
605.1020	ALLOC COSTS Property & Fire	877	826	625	625	668
605.1040	ALLOC COSTS Risk Management	1,960	1,853	1,849	1,849	2,519
605.1130	ALLOC COSTS Retiree Health	3,921	4,493	5,038	5,038	0
Total: Allocated Costs - Allocated Costs		**8,057**	**8,353**	**9,126**	**9,126**	**5,042**
Division Total: 301 - Reporting/AP		**112,958**	**101,265**	**172,385**	**130,858**	**168,134**

Fund: 101 - General Fund Department: 30 - Finance Division: 302 - Accounting/Payroll		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	188,503	119,787	125,865	101,542	111,632
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	4,967
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	37,976	22,970	22,044	17,044	21,639
600.1100	EMP SRVS Medicare	2,669	1,666	1,825	1,908	1,906
600.1110	EMP SRVS Disability/Life Insurance	5,091	3,267	3,398	3,398	3,550
600.1120	EMP SRVS Health/Dental/Vision	38,500	28,400	29,600	23,500	34,600
600.1130	EMP SRVS Worker's Compensation	1,165	853	1,111	1,111	1,365
600.1140	EMP SRVS Unemployment Insurance	907	313	199	199	208
	Total: Employee Service - Employee Services	**274,811**	**177,256**	**184,042**	**148,703**	**179,867**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,512	319	7,868	9,426	7,931
610.1020	SUPPLIES Operating Supplies	486	544	0	641	0
610.1030	SUPPLIES Lubricant & Fuels	0	0	0	22	0
630.1040	COMMUNICATION Postage	4,149	2,993	5,229	2,758	5,271
640.1010	SERVICES Professional & Technical	13,518	12,690	10,101	12,339	10,182
650.1010	TRAINING Travel & Conference	1,410	815	1,147	1,206	1,156
650.1020	TRAINING Training & Vocational	498	575	319	1,856	322
670.1030	MAINTENANCE Equipment	250	507	3,189	0	3,215
690.1010	SPC DEPT EXP Due & Subscriptions -	1,706	1,252	1,171	1,645	1,180
690.1030	SPC DEPT EXP Printing & Binding	267	340	319	2,880	322
690.1050	SPC DEPT EXP Rental	6,827	6,514	2,446	5,695	2,466
	Total: M & O - Maintenance and Operations	**31,623**	**26,549**	**31,789**	**38,468**	**32,045**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,786	3,386	2,248	2,248	2,453
605.1020	ALLOC COSTS Property & Fire	2,556	2,370	1,206	1,206	883
605.1040	ALLOC COSTS Risk Management	5,711	5,316	3,571	3,571	3,330
	Total: Allocated Costs - Allocated Costs	**12,053**	**11,072**	**7,025**	**7,025**	**6,666**
	Division Total: 302 - Accounting/Payroll	**318,486**	**214,877**	**222,856**	**194,195**	**218,578**
	Department Total: 30 - Finance	**540,064**	**444,047**	**574,051**	**428,692**	**521,438**
	Expenditures Total	**3,490,009**	**3,501,057**	**2,955,552**	**4,266,344**	**3,084,208**

Fund: 121 - Billing & Collection Services Department: 30 - Finance Division: 303 - Billing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	183,542	179,571	200,455	178,068	202,419
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	5,438
600.1020	EMP SRVS Part Time Salaries	18,395	22,992	22,861	30,096	26,405
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	36,948	37,420	36,536	36,536	31,663
600.1090	EMP SRVS Social Security	0	0	0	60	0
600.1100	EMP SRVS Medicare	2,196	2,261	3,238	2,746	3,397
600.1110	EMP SRVS Disability/Life Insurance	4,954	5,128	5,412	5,412	5,612
600.1120	EMP SRVS Health/Dental/Vision	56,000	56,800	59,200	59,200	62,200
600.1130	EMP SRVS Worker's Compensation	1,628	1,792	2,369	2,369	3,410
600.1140	EMP SRVS Unemployment Insurance	1,268	656	423	423	520
600.1190	EMP SRVS Stipends	0	0	0	0	0
Total: Employee Service - Employee Services		**304,930**	**306,620**	**330,494**	**314,910**	**341,064**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	13,543	11,935	13,623	16,513	13,732
610.1030	SUPPLIES Lubricant & Fuels	0	0	265	0	267
610.1040	SUPPLIES Repair & Maintenance	5	31	0	0	0
630.1010	COMMUNICATION Telephone	31,436	33,556	2,149	8,118	32,406
630.1020	COMMUNICATION Cellphone	0	0	2,000	576	0
630.1030	COMMUNICATION Internet	0	0	1,000	0	0
630.1040	COMMUNICATION Postage	0	0	27,000	20,020	0
650.1010	TRAINING Travel & Conference	53	12	609	17	614
650.1020	TRAINING Training & Vocational	828	12	265	47	267
670.1030	MAINTENANCE Equipment	764	770	532	854	536
670.1040	MAINTENANCE Vehicle Maintenance	20	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	689	773	170	1,102	171
690.1030	SPC DEPT EXP Printing & Binding	559	483	0	1,058	0
690.1050	SPC DEPT EXP Rental	12,925	11,980	2,833	10,751	2,856
Total: M & O - Maintenance and Operations		**60,823**	**59,551**	**50,446**	**59,057**	**50,849**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	6,451	5,715	5,618	5,618	6,550
605.1020	ALLOC COSTS Property & Fire	4,354	4,000	3,014	3,014	2,358
605.1040	ALLOC COSTS Risk Management	9,731	8,972	8,923	8,923	8,892
unt Classification Total: Allocated Costs - Allocated Costs		**20,536**	**18,687**	**17,555**	**17,555**	**17,800**
Division Total: 303 - Billing		**386,289**	**384,858**	**398,495**	**391,521**	**409,713**

Fund: 121 - Billing & Collection Services Department: 30 - Finance Division: 304 - Collections		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	82,470	87,980	93,358	87,420	97,092
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	1,703
600.1020	EMP SRVS Part Time Salaries	21,624	24,987	22,861	12,141	23,766
600.1080	EMP SRVS PERS	20,766	21,238	20,355	20,355	17,742
600.1090	EMP SRVS Social Security	835	0	0	302	0
600.1100	EMP SRVS Medicare	879	980	1,685	925	1,777
600.1110	EMP SRVS Disability/Life Insurance	2,214	2,362	2,521	2,521	2,667
600.1120	EMP SRVS Health/Dental/Vision	28,000	28,400	29,600	29,600	32,187
600.1130	EMP SRVS Worker's Compensation	1,221	1,344	1,776	1,776	2,046
600.1140	EMP SRVS Unemployment Insurance	951	492	318	318	312
Total: Employee Service - Employee Services		**158,961**	**167,783**	**172,474**	**155,358**	**179,292**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	6,030	3,027	1,561	695	1,573
630.1010	COMMUNICATION Telephone	22	0	0	0	0
630.1040	COMMUNICATION Postage	0	0	0	1	0
640.1010	SERVICES Professional & Technical	19,548	19,840	17,798	26,718	17,940
640.1020	SERVICES Contractual Services	0	2,757	3,031	5,645	3,055
650.1020	TRAINING Training & Vocational	60	0	0	423	0
670.1030	MAINTENANCE Equipment	0	357	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	478	0	482
Total: M & O - Maintenance and Operations		**25,660**	**25,982**	**22,868**	**33,481**	**23,050**
Division Total: 304 - Collections		**184,621**	**193,765**	**195,342**	**188,839**	**202,342**
Department Total: 30 - Finance		**570,910**	**578,623**	**593,837**	**580,361**	**612,055**

Fund: 181 - General Debt Service Department: 20 - Administration Division: 000 - Non-divisional		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	0	0	0	0	0
640.1040	SERVICES Fiscal Agent Fees	0	1,375	0	2,750	3,600
690.1240	SPC DEPT EXP Cost of Issuance	40,576	0	0	0	0
	Total M & O - Maintenance and Operations	**40,576**	**1,375**	**0**	**2,750**	**3,600**
Principal Pymts - Principal Payments						
710.1000	PRINCIPAL Other Principal	0	0	100,000	0	0
710.1055	PRINCIPAL 2012 Land	0	100,000	0	100,000	125,000
710.2011	PRINCIPAL Sandridge	0	0	0	0	0
710.2012	PRINCIPAL Krause	0	0	0	0	0
710.2013	PRINCIPAL Ramirez	142,651	0	0	0	0
710.2014	PRINCIPAL Moya	69,339	0	0	0	0
710.2015	PRINCIPAL Justice Facilities	172,579	183,208	194,491	194,491	101,692
710.2016	PRINCIPAL Hada	876,367	0	0	0	0
710.2055	PRINCIPAL New World system	0	0	0	70,779	73,172
	Total Principal Pymts - Principal Payments	**1,260,936**	**283,208**	**294,491**	**365,271**	**299,864**
Interest Pymts - Interest Payments						
720.1000	INTEREST Interest	0	0	0	0	74,250
720.1055	INTEREST 2012 Land	40,250	87,000	81,000	81,050	0
720.2011	INTEREST Sandridge	5,592	0	0	0	0
720.2012	INTEREST Krause	4,538	0	0	0	0
720.2013	INTEREST Ramirez	5,800	0	0	0	0
720.2014	INTEREST Moya	2,380	0	0	0	0
720.2015	INTEREST Justice Facility	36,974	26,346	15,063	15,063	3,085
720.2016	INTEREST Hada	59,497	0	0	0	0
720.2055	INTEREST New World system	0	0	0	18,543	16,151
	Total Interest Pymts - Interest Payments	**155,032**	**113,346**	**96,063**	**114,656**	**93,486**
Transfer - Transfer						
900.101	TRSF OUT General Fund	0	0	0	0	0
900.231	TRSF OUT Sewer	250,983	0	0	0	0
	Total Transfer - Transfer	**250,983**	**0**	**0**	**0**	**0**
	Fund Expenditure Total 181 - General Debt Service	**1,707,527**	**397,929**	**390,554**	**482,677**	**396,950**

Fund: 185 - Financing Authority Debt Service Department: 20 - Administration Division: 000 - Non-divisional		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	18,447	6,175	12,954	10,425	19,000
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
690.1240	SPC DEPT EXP Cost of Issuance	604,807	106,924	0	0	0
	Total M & O - Maintenance and Operations	**623,255**	**113,099**	**12,954**	**10,425**	**19,000**
Principal Pymts - Principal Payments						
710.1000	PRINCIPAL Other Principal	6,869,833	0	0	0	0
710.1040	PRINCIPAL 2007 Measure R	130,000	135,000	140,000	140,000	145,000
710.1065	PRINCIPAL 2012 Public Works	0	465,000	390,000	390,000	405,000
710.1075	PRINCIPAL 2013 Solar	0	0	0	0	353,324
	Total Principal Pymts - Principal Payments	**6,999,833**	**600,000**	**530,000**	**530,000**	**903,324**
Interest Pymts - Interest Payments						
720.1000	INTEREST Interest	168,050	0	0	0	0
720.1040	INTEREST 2007 Measure R	358,605	353,006	347,075	347,075	344,013
720.1065	INTEREST 2012 Public works	99,804	527,872	342,538	342,538	334,588
720.1075	INTEREST 2013 Solar	0	0	0	353,569	23,665
	Total Interest Pymts - Interest Payments	**626,459**	**880,878**	**689,613**	**1,043,182**	**702,266**
Transfer - Transfer						
900.101	TRSF OUT General Fund	431,407	0	0	0	0
900.183	TRSF OUT Sewer Debt Service	3,757,154	0	0	0	0
900.230	TRSF OUT Water	0	0	15,000	0	150,000
900.231	TRSF OUT Sewer	0	0	0	0	0
900.232	TRSF OUT Disposal	0	0	20,000	0	0
900.251	TRSF OUT Sewer SDC	0	0	15,000	150,000	0
900.260	TRSF OUT Transportation Construction	0	0	0	0	0
900.265	TRSF OUT Capital Facilities	0	2,462,682	0	5,683,560	0
900.501	TRSF OUT Successor Agency	0	0	0	0	0
900.942	TRSF OUT 500 East Adelaide	26,378	643,073	0	0	0
	Total Transfer - Transfer	**4,214,939**	**3,105,755**	**50,000**	**5,833,560**	**150,000**
	Fund Exp. Total 185 - Financing Authority Debt Service	**12,464,485**	**4,699,733**	**1,282,567**	**7,417,167**	**1,774,590**

Fund: 503 - Assessment District Department: 20 - Administration Division: 261 - Country Club		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	469	0	550	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	2,868	1,354	2,702	1,856	2,209
600.1030	EMP SRVS Overtime	2	36	0	21	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	621	324	604	604	287
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	37	50	42	59	32
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	142	0	62	0
600.1130	EMP SRVS Worker's Compensation	532	262	476	476	481
600.1140	EMP SRVS Unemployment Insurance	33	16	30	30	30
600.1170	EMP SRVS Uniform Allowance	78	0	25	0	45
Total: Employee Service - Employee Services		**4,170**	**2,652**	**3,879**	**3,659**	**3,084**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	115	0	128	19	129
610.1040	SUPPLIES Repair & Maintenance	111	0	78	0	79
620.1010	UTILITIES Electric	3,869	6,195	3,900	3,459	3,998
620.1030	UTILITIES Water	0	0	66	1,447	0
640.1020	SERVICES Contractual Services	1,620	2,079	1,648	1,634	1,661
Total: M & O - Maintenance and Operations		**5,715**	**8,274**	**5,820**	**6,558**	**5,867**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	117	71	71	71	103
605.1020	ALLOC COSTS Property & Fire	79	49	49	49	37
605.1040	ALLOC COSTS Risk Management	177	111	111	111	140
605.1050	ALLOC COSTS Vehicle Maintenance	246	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	2,536	1,604	1,652	1,652	2,503
605.1120	ALLOC COSTS Engineering Support	498	306	315	315	0
Total: Allocated Costs - Allocated Costs		**3,653**	**2,141**	**2,198**	**2,198**	**2,783**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	106	0	0	0	0
Total: Capital Outlay - Capital Outlay		**106**	**0**	**0**	**0**	**0**
Division Total: 261 - Country Club		**13,644**	**13,067**	**11,897**	**12,414**	**11,734**

Fund: 503 - Assessment District Department: 20 - Administration Division: 262 - Peachwood		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	938	0	1,101	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	5,962	897	5,809	3,712	4,418
600.1030	EMP SRVS Overtime	3	70	1,299	43	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	660	1,409	0	1,299	574
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	70	71	90	46	64
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	284	0	124	0
600.1130	EMP SRVS Worker's Compensation	565	1,363	1,024	1,024	961
600.1140	EMP SRVS Unemployment Insurance	35	86	64	64	60
600.1170	EMP SRVS Uniform Allowance	82	0	129	0	91
Total: Employee Service - Employee Services		**7,377**	**5,119**	**8,415**	**7,414**	**6,168**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	123	0	277	56	279
610.1040	SUPPLIES Repair & Maintenance	349	1,159	44	265	44
620.1010	UTILITIES Electric	5,646	8,485	5,400	5,964	5,497
620.1030	UTILITIES Water	0	0	53	1,786	0
640.1020	SERVICES Contractual Services	3,240	3,267	3,295	3,564	3,321
Total: M & O - Maintenance and Operations		**9,358**	**12,911**	**9,069**	**11,635**	**9,141**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	124	88	171	171	206
605.1020	ALLOC COSTS Property & Fire	84	61	119	119	74
605.1040	ALLOC COSTS Risk Management	188	138	268	268	279
605.1050	ALLOC COSTS Vehicle Maintenance	246	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	2,694	1,999	3,988	3,988	5,006
605.1120	ALLOC COSTS Engineering Support	529	381	760	760	0
Total: Allocated Costs - Allocated Costs		**3,865**	**2,668**	**5,306**	**5,306**	**5,565**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	229	0	0	0	0
Total: Capital Outlay - Capital Outlay		**229**	**0**	**0**	**0**	**0**
Transfer - Transfer						
900.210	TRSF OUT Development Support	0	0	0	0	0
900.211	TRSF OUT Engineering	0	0	0	0	0
Total: Transfer - Transfer		**0**	**0**	**0**	**0**	**0**
Division Total: 262 - Peachwood		**20,829**	**20,698**	**22,790**	**24,354**	**20,874**

Fund: 503 - Assessment District Department: 20 - Administration Division: 263 - Harvest		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	0	0	10	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	1,017	386	0	236	0
600.1030	EMP SRVS Overtime	0	3	0	0	0
600.1080	EMP SRVS PERS	0	0	0	14	0
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	15	6	0	4	0
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	0	0	0	0
600.1130	EMP SRVS Worker's Compensation	0	0	0	0	0
600.1140	EMP SRVS Unemployment Insurance	0	0	0	0	0
600.1170	EMP SRVS Uniform Allowance	0	0	0	0	0
Total Employee Service - Employee Services		**1,032**	**395**	**0**	**263**	**0**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	14	0	0	19	0
610.1040	SUPPLIES Repair & Maintenance	0	0	0	0	0
620.1010	UTILITIES Electric	590	1,297	500	1,427	572
620.1030	UTILITIES Water	0	0	67	0	0
640.1020	SERVICES Contractual Services	0	0	0	0	0
Total M & O - Maintenance and Operations		**604**	**1,297**	**567**	**1,446**	**572**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	15	5	5	9	0
605.1020	ALLOC COSTS Property & Fire	10	3	3	3	0
605.1040	ALLOC COSTS Risk Management	22	7	7	7	0
605.1050	ALLOC COSTS Vehicle Maintenance	31	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	317	107	110	110	0
605.1120	ALLOC COSTS Engineering Support	32	20	21	21	0
Total Allocated Costs - Allocated Costs		**427**	**142**	**146**	**150**	**0**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	1	0	0	0	0
Total Capital Outlay - Capital Outlay		**1**	**0**	**0**	**0**	**0**
Transfer - Transfer						
900.211	TRSF OUT Engineering	30	0	0	0	0
Total Transfer - Transfer		**30**	**0**	**0**	**0**	**0**
Division Total: 263 - Harvest		**2,094**	**1,834**	**713**	**1,859**	**572**

Fund: 503 - Assessment District Department: 20 - Administration Division: 264 - Marshall Acres		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	469	0	583	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	3,921	50	3,712	2,632	2,945
600.1030	EMP SRVS Overtime	2	39	0	22	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	388	973	830	830	383
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	49	54	57	47	43
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	142	0	62	0
600.1130	EMP SRVS Worker's Compensation	332	977	654	654	641
600.1140	EMP SRVS Unemployment Insurance	21	92	41	41	40
600.1170	EMP SRVS Uniform Allowance	48	0	0	0	61
Total: Employee Service - Employee Services		**4,761**	**2,797**	**5,294**	**4,872**	**4,113**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	72	0	177	93	178
610.1040	SUPPLIES Repair & Maintenance	651	197	279	481	281
620.1010	UTILITIES Electric	3,320	2,169	4,000	1,543	4,876
620.1030	UTILITIES Water	0	0	837	1,590	0
640.1020	SERVICES Contractual Services	2,148	2,363	2,185	2,363	2,202
Total: M & O - Maintenance and Operations		**6,192**	**4,729**	**7,478**	**6,070**	**7,537**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	73	112	129	129	137
605.1020	ALLOC COSTS Property & Fire	49	78	90	90	49
605.1040	ALLOC COSTS Risk Management	110	176	202	202	186
605.1050	ALLOC COSTS Vehicle Maintenance	154	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	1,585	2,549	3,012	3,012	3,337
605.1120	ALLOC COSTS Engineering Support	311	487	575	575	0
Total: Allocated Costs - Allocated Costs		**2,282**	**3,403**	**4,008**	**4,008**	**3,709**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	146	0	0	0	0
Total: Capital Outlay - Capital Outlay		**146**	**0**	**0**	**0**	**0**
Division Total: 264 - Marshall Acres		**13,380**	**10,929**	**16,780**	**14,949**	**15,359**

Fund: 503 - Assessment District Department: 20 - Administration Division: 265 - Nebraska		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	2,509	0	4,214	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	26,520	16,431	24,427	17,014	19,880
600.1030	EMP SRVS Overtime	14	219	0	118	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	2,135	4,190	5,462	5,462	2,585
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	327	348	377	318	288
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	4	0
600.1120	EMP SRVS Health/Dental/Vision	0	710	0	373	0
600.1130	EMP SRVS Worker's Compensation	1,828	4,142	4,307	4,307	4,325
600.1140	EMP SRVS Unemployment Insurance	115	61	270	270	288
600.1170	EMP SRVS Uniform Allowance	267	0	392	0	409
Total: Employee Service - Employee Services		**31,206**	**28,610**	**35,235**	**32,080**	**27,775**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	397	0	1,161	427	1,171
610.1040	SUPPLIES Repair & Maintenance	711	4,963	204	24	206
620.1010	UTILITIES Electric	8,880	8,338	13,000	3,386	13,279
620.1030	UTILITIES Water	0	0	173	2,648	0
640.1020	SERVICES Contractual Services	6,439	4,288	5,150	4,288	5,191
670.1040	MAINTENANCE Vehicle Maintenance	0	5	0	32	0
Total: M & O - Maintenance and Operations		**16,427**	**17,593**	**19,688**	**10,805**	**19,847**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	403	422	422	418	926
605.1020	ALLOC COSTS Property & Fire	272	295	295	295	333
605.1040	ALLOC COSTS Risk Management	607	662	662	662	1,258
605.1050	ALLOC COSTS Vehicle Maintenance	845	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	8,716	9,581	9,868	9,868	22,528
605.1120	ALLOC COSTS Engineering Support	1,712	1,827	1,882	1,882	0
Total: Allocated Costs - Allocated Costs		**12,555**	**12,787**	**13,129**	**13,125**	**25,045**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	961	0	0	0	0
Total: Capital Outlay - Capital Outlay		**961**	**0**	**0**	**0**	**0**
Division Total: 265 - Nebraska		**61,149**	**58,991**	**68,052**	**56,010**	**72,667**

Fund: 503 - Assessment District Department: 20 - Administration Division: 266 - Tierra Vista		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	469	0	550	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	2,791	(1,199)	3,006	1,856	2,209
600.1030	EMP SRVS Overtime	2	36	0	21	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	190	527	672	672	287
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	36	40	46	35	32
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	142	0	62	0
600.1130	EMP SRVS Worker's Compensation	163	486	530	530	481
600.1140	EMP SRVS Unemployment Insurance	10	31	33	33	30
600.1170	EMP SRVS Uniform Allowance	24	0	46	0	45
Total: Employee Service - Employee Services		**3,216**	**532**	**4,333**	**3,760**	**3,084**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	35	0	143	37	145
610.1040	SUPPLIES Repair & Maintenance	0	354	91	0	91
620.1010	UTILITIES Electric	1,093	2,047	900	1,713	1,003
620.1030	UTILITIES Water	0	0	95	399	0
640.1020	SERVICES Contractual Services	648	713	659	713	664
Total: M & O - Maintenance and Operations		**1,777**	**3,113**	**1,888**	**2,862**	**1,903**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	36	47	47	47	103
605.1020	ALLOC COSTS Property & Fire	24	33	33	33	37
605.1040	ALLOC COSTS Risk Management	54	73	73	73	140
605.1050	ALLOC COSTS Vehicle Maintenance	75	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	777	1,057	1,089	1,089	2,503
605.1120	ALLOC COSTS Engineering Support	153	202	208	208	0
Total: Allocated Costs - Allocated Costs		**1,119**	**1,412**	**1,450**	**1,450**	**2,783**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	118	0	0	0	0
Total: Capital Outlay - Capital Outlay		**118**	**0**	**0**	**0**	**0**
Division Total: 266 - Tierra Vista		**6,230**	**5,057**	**7,671**	**8,073**	**7,770**

Fund: 503 - Assessment District Department: 20 - Administration Division: 267 - Sierra Heights		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	0	0	55	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	2,122	1,625	2,254	1,316	1,473
600.1030	EMP SRVS Overtime	1	7	0	2	0
600.1080	EMP SRVS PERS	427	632	554	554	191
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	24	24	35	20	21
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	0	0	0	0
600.1130	EMP SRVS Worker's Compensation	366	696	397	397	320
600.1140	EMP SRVS Unemployment Insurance	23	44	35	35	20
600.1170	EMP SRVS Uniform Allowance	53	0	66	0	30
Total: Employee Service - Employee Services		**3,017**	**3,028**	**3,341**	**2,380**	**2,055**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	79	0	107	93	108
610.1040	SUPPLIES Repair & Maintenance	0	0	2,672	0	0
620.1010	UTILITIES Electric	3,594	4,913	0	4,853	2,693
620.1030	UTILITIES Water	0	0	0	386	0
640.1010	SERVICES Professional & Technical	0	0	0	0	0
640.1020	SERVICES Contractual Services	3,240	3,564	3,295	3,564	3,321
Total: M & O - Maintenance and Operations		**6,914**	**8,477**	**6,074**	**8,895**	**6,122**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	81	105	105	105	69
605.1020	ALLOC COSTS Property & Fire	54	73	73	73	25
605.1040	ALLOC COSTS Risk Management	121	164	164	164	93
605.1050	ALLOC COSTS Vehicle Maintenance	169	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	1,743	2,374	2,445	2,445	1,669
605.1120	ALLOC COSTS Engineering Support	342	453	467	467	0
Total: Allocated Costs - Allocated Costs		**2,510**	**3,169**	**3,254**	**3,254**	**1,856**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	89	0	0	0	0
Total: Capital Outlay - Capital Outlay		**89**	**0**	**0**	**0**	**0**
Division Total: 267 - Sierra Heights		**12,529**	**14,674**	**12,669**	**14,529**	**10,033**

Fund: 503 - Assessment District Department: 20 - Administration Division: 268 - Alta Mission		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	469	0	528	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	2,006	1,625	2,124	1,316	1,473
600.1030	EMP SRVS Overtime	1	32	0	20	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	194	320	475	475	191
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	24	30	33	27	21
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	142	0	62	0
600.1130	EMP SRVS Worker's Compensation	166	258	374	374	320
600.1140	EMP SRVS Unemployment Insurance	10	16	24	24	20
600.1170	EMP SRVS Uniform Allowance	24	0	24	0	30
Total: Employee Service - Employee Services		**2,426**	**2,893**	**3,054**	**2,826**	**2,055**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	36	0	101	56	101
610.1040	SUPPLIES Repair & Maintenance	28	120	79	248	80
620.1010	UTILITIES Electric	1,696	3,139	1,500	2,855	1,544
620.1030	UTILITIES Water	0	0	32	525	0
630.1010	COMMUNICATION Telephone	0	0	549	0	0
640.1020	SERVICES Contractual Services	540	594	0	594	554
Total: M & O - Maintenance and Operations		**2,300**	**3,852**	**2,261**	**4,278**	**2,279**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	37	37	37	37	69
605.1020	ALLOC COSTS Property & Fire	25	26	26	6	25
605.1040	ALLOC COSTS Risk Management	55	58	58	78	93
605.1050	ALLOC COSTS Vehicle Maintenance	77	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	792	833	858	858	1,669
605.1120	ALLOC COSTS Engineering Support	156	159	164	164	0
Total: Allocated Costs - Allocated Costs		**1,142**	**1,113**	**1,143**	**1,143**	**1,856**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	84	0	0	0	0
Total: Capital Outlay - Capital Outlay		**84**	**0**	**0**	**0**	**0**
Division Total: 268 - Alta Mission		**5,952**	**7,858**	**6,458**	**8,247**	**6,190**

Fund: 503 - Assessment District Department: 20 - Administration Division: 269 - Morningside		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	469	0	583	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	4,356	1,250	3,209	2,632	2,945
600.1030	EMP SRVS Overtime	2	39	0	22	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	311	806	718	718	383
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	49	54	50	47	43
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	142	0	62	0
600.1130	EMP SRVS Worker's Compensation	266	794	566	566	641
600.1140	EMP SRVS Unemployment Insurance	17	50	36	36	40
600.1170	EMP SRVS Uniform Allowance	39	0	75	0	61
Total: Employee Service - Employee Services		**5,039**	**3,605**	**4,654**	**4,667**	**4,113**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	58	0	153	19	154
610.1040	SUPPLIES Repair & Maintenance	481	283	110	42	111
620.1010	UTILITIES Electric	4,521	6,343	4,000	4,673	4,666
620.1030	UTILITIES Water	0	0	629	1,664	0
640.1020	SERVICES Contractual Services	3,774	4,351	4,339	6,380	4,373
Total: M & O - Maintenance and Operations		**8,834**	**10,977**	**9,231**	**12,778**	**9,304**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	59	109	142	142	137
605.1020	ALLOC COSTS Property & Fire	40	76	99	99	49
605.1040	ALLOC COSTS Risk Management	88	170	222	222	186
605.1050	ALLOC COSTS Vehicle Maintenance	123	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	1,268	2,467	3,312	3,312	3,337
605.1120	ALLOC COSTS Engineering Support	249	470	631	631	0
Total: Allocated Costs - Allocated Costs		**1,827**	**3,292**	**4,406**	**4,406**	**3,709**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	126	0	0	0	0
Total: Capital Outlay - Capital Outlay		**126**	**0**	**0**	**0**	**0**
Division Total: 269 - Morningside		**15,826**	**17,873**	**18,291**	**21,850**	**17,126**

Fund: 503 - Assessment District Department: 20 - Administration Division: 270 - Morningside II		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	469	0	550	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	3,189	2,343	2,660	1,856	2,209
600.1030	EMP SRVS Overtime	2	36	0	21	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	466	595	595	595	287
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	37	41	41	35	32
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	142	0	62	0
600.1130	EMP SRVS Worker's Compensation	399	561	469	469	481
600.1140	EMP SRVS Unemployment Insurance	25	35	29	29	30
600.1170	EMP SRVS Uniform Allowance	58	0	53	0	45
Total: Employee Service - Employee Services		**4,175**	**4,222**	**3,847**	**3,618**	**3,084**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	87	0	127	37	128
610.1040	SUPPLIES Repair & Maintenance	169	100	10	93	10
620.1010	UTILITIES Electric	2,030	3,796	1,000	3,821	1,925
620.1030	UTILITIES Water	0	0	910	275	0
640.1020	SERVICES Contractual Services	3,774	4,351	3,838	2,363	3,869
Total: M & O - Maintenance and Operations		**6,060**	**8,247**	**5,885**	**6,589**	**5,932**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	88	98	98	98	103
605.1020	ALLOC COSTS Property & Fire	57	69	69	69	37
605.1040	ALLOC COSTS Risk Management	132	154	154	154	140
605.1050	ALLOC COSTS Vehicle Maintenance	184	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	1,902	2,230	2,297	2,297	2,503
605.1120	ALLOC COSTS Engineering Support	374	425	438	438	0
Total: Allocated Costs - Allocated Costs		**2,737**	**2,976**	**3,056**	**3,056**	**2,783**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	105	0	0	0	0
Total: Capital Outlay - Capital Outlay		**105**	**0**	**0**	**0**	**0**
Division Total: 270 - Morningside II		**13,077**	**15,445**	**12,788**	**13,264**	**11,799**

Fund: 503 - Assessment District Department: 20 - Administration Division: 271 - Sugar Plum		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	0	0	55	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	2,457	4,625	1,386	1,316	736
600.1030	EMP SRVS Overtime	1	7	0	2	0
600.1080	EMP SRVS PERS	1,398	634	310	310	96
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	24	24	21	20	11
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	0	0	0	0
600.1130	EMP SRVS Worker's Compensation	1,197	699	244	244	160
600.1140	EMP SRVS Unemployment Insurance	75	44	25	25	10
600.1170	EMP SRVS Uniform Allowance	174	0	66	0	15
	Total: Employee Service - Employee Services	**5,326**	**6,033**	**2,052**	**1,973**	**1,028**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	260	0	66	194	67
610.1040	SUPPLIES Repair & Maintenance	402	476	184	232	186
620.1010	UTILITIES Electric	5,000	6,355	3,000	4,592	3,647
620.1030	UTILITIES Water	0	0	618	1,675	0
640.1010	SERVICES Professional & Technical	0	224	0	0	0
640.1020	SERVICES Contractual Services	4,944	5,438	5,028	5,438	5,068
	Total: M & O - Maintenance and Operations	**10,605**	**12,493**	**8,896**	**12,130**	**8,968**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	263	226	137	137	34
605.1020	ALLOC COSTS Property & Fire	178	159	96	96	12
605.1040	ALLOC COSTS Risk Management	397	354	214	214	47
605.1050	ALLOC COSTS Vehicle Maintenance	553	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	5,705	5,124	3,194	3,194	834
605.1120	ALLOC COSTS Engineering Support	1,121	977	609	609	0
	Total: Allocated Costs - Allocated Costs	**8,217**	**6,839**	**4,250**	**4,250**	**927**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	55	0	0	0	0
	Total: Capital Outlay - Capital Outlay	**55**	**0**	**0**	**0**	**0**
	Division Total: 271 - Sugar Plum	**24,203**	**25,364**	**15,198**	**18,353**	**10,923**

Fund: 503 - Assessment District Department: 20 - Administration Division: 272 - Citrus Heights		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	19	0	0	0	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	0	0	0	0	0
600.1030	EMP SRVS Overtime	0	0	0	0	0
600.1080	EMP SRVS PERS	0	0	0	0	0
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	0	0	0	0	0
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	0	0	0	0
600.1130	EMP SRVS Worker's Compensation	0	0	0	0	0
600.1140	EMP SRVS Unemployment Insurance	0	0	0	0	0
600.1170	EMP SRVS Uniform Allowance	0	0	0	0	0
Total Employee Service - Employee Services		**19**	**0**	**0**	**0**	**0**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	28	0	0	19	0
610.1040	SUPPLIES Repair & Maintenance	0	0	0	0	0
620.1010	UTILITIES Electric	701	694	616	780	621
620.1030	UTILITIES Water	0	0	0	0	0
640.1020	SERVICES Contractual Services	0	0	0	0	0
Total M & O - Maintenance and Operations		**730**	**694**	**616**	**798**	**621**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	29	5	5	5	0
605.1020	ALLOC COSTS Property & Fire	19	4	4	4	0
605.1040	ALLOC COSTS Risk Management	43	8	8	8	0
605.1050	ALLOC COSTS Vehicle Maintenance	60	0	127	0	0
605.1080	ALLOC COSTS Interdepartment	618	123	24	24	0
605.1120	ALLOC COSTS Engineering Support	51	0	0	0	0
Total Allocated Costs - Allocated Costs		**820**	**140**	**168**	**41**	**0**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	70	0	0	0	0
Total Capital Outlay - Capital Outlay		**70**	**0**	**0**	**0**	**0**
Transfer - Transfer						
900.211	TRSF OUT Engineering	0	0	0	0	0
Total Transfer - Transfer		**0**	**0**	**0**	**0**	**0**
Division Total: 272 - Citrus Heights		**1,638**	**834**	**784**	**839**	**621**

Fund: 503 - Assessment District Department: 20 - Administration Division: 273 - Sierra View		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	0	0	226	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	1,407	1,126	993	990	736
600.1030	EMP SRVS Overtime	1	32	0	20	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	186	431	222	222	96
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	16	23	15	22	11
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	142	0	62	0
600.1130	EMP SRVS Worker's Compensation	160	380	175	175	160
600.1140	EMP SRVS Unemployment Insurance	10	24	15	15	10
600.1170	EMP SRVS Uniform Allowance	23	0	36	0	15
Total Employee Service - Employee Services		**1,803**	**2,158**	**1,456**	**1,732**	**1,028**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	469	0	288	0
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	35	0	47	56	47
610.1040	SUPPLIES Repair & Maintenance	1	210	4	25	4
620.1010	UTILITIES Electric	1,382	1,541	1,200	2,419	1,293
620.1030	UTILITIES Water	0	0	82	500	0
640.1020	SERVICES Contractual Services	0	0	0	0	0
Total M & O - Maintenance and Operations		**1,417**	**2,220**	**1,333**	**3,288**	**1,344**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	35	32	32	32	34
605.1020	ALLOC COSTS Property & Fire	24	23	23	23	12
605.1040	ALLOC COSTS Risk Management	53	51	51	51	47
605.1050	ALLOC COSTS Vehicle Maintenance	74	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	761	734	756	756	834
605.1120	ALLOC COSTS Engineering Support	149	140	144	144	0
Total Allocated Costs - Allocated Costs		**1,096**	**980**	**1,006**	**1,006**	**927**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	39	0	0	0	0
Total Capital Outlay - Capital Outlay		**39**	**0**	**0**	**0**	**0**
Division Total: 273 - Sierra View		**4,355**	**5,358**	**3,795**	**6,026**	**3,299**

Fund: 503 - Assessment District Department: 20 - Administration Division: 274 - Parkside-Muirfield		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	5,147	0	5,169	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	18,263	31,332	18,279	13,015	14,726
600.1030	EMP SRVS Overtime	13	197	0	112	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	5,086	2,912	4,087	4,087	1,915
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	221	315	282	266	214
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	8	0
600.1120	EMP SRVS Health/Dental/Vision	0	1,136	0	435	0
600.1130	EMP SRVS Worker's Compensation	4,355	2,069	3,223	3,223	3,204
600.1140	EMP SRVS Unemployment Insurance	273	130	202	202	201
600.1170	EMP SRVS Uniform Allowance	645	0	196	0	303
Total: Employee Service - Employee Services		**28,855**	**43,239**	**26,269**	**26,517**	**20,563**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	10	0	0	53	0
610.1030	SUPPLIES Lubricant & Fuels	945	0	870	371	876
610.1040	SUPPLIES Repair & Maintenance	267	2,636	373	3,675	376
620.1010	UTILITIES Electric	23,498	19,386	4,300	6,951	4,667
620.1030	UTILITIES Water	0	0	330	10,110	0
640.1010	SERVICES Professional & Technical	0	224	0	0	0
640.1020	SERVICES Contractual Services	11,784	12,962	11,984	13,111	12,080
670.1040	MAINTENANCE Vehicle Maintenance	0	32	0	63	0
Total: M & O - Maintenance and Operations		**36,504**	**35,240**	**17,857**	**34,335**	**17,999**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	959	847	682	682	686
605.1020	ALLOC COSTS Property & Fire	647	592	477	477	247
605.1040	ALLOC COSTS Risk Management	1,446	1,330	1,071	1,071	932
605.1050	ALLOC COSTS Vehicle Maintenance	2,012	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	20,761	19,231	15,950	15,950	16,687
605.1120	ALLOC COSTS Engineering Support	4,078	3,667	3,042	3,042	0
Total: Allocated Costs - Allocated Costs		**29,903**	**25,668**	**21,222**	**21,222**	**18,552**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	719	0	0	0	0
Total: Capital Outlay - Capital Outlay		**719**	**0**	**0**	**0**	**0**
Division Total: 274 - Parkside-Muirfield		**95,982**	**104,147**	**65,348**	**82,074**	**57,114**

Fund: 503 - Assessment District Department: 20 - Administration Division: 275 - Viscaya		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	26	4,792	0	5,682	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	21,985	30,898	20,255	14,005	16,199
600.1030	EMP SRVS Overtime	13	229	0	132	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	6,329	3,719	4,529	4,529	2,106
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	242	326	313	287	235
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	8	0
600.1120	EMP SRVS Health/Dental/Vision	0	1,136	0	497	0
600.1130	EMP SRVS Worker's Compensation	5,418	3,085	3,572	3,572	3,524
600.1140	EMP SRVS Unemployment Insurance	340	194	224	224	221
600.1170	EMP SRVS Uniform Allowance	790	0	292	0	333
Total: Employee Service - Employee Services		**35,143**	**44,379**	**29,185**	**28,936**	**22,618**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	10	18	0	84	0
610.1030	SUPPLIES Lubricant & Fuels	1,176	0	963	353	971
610.1040	SUPPLIES Repair & Maintenance	2,097	3,123	751	3,302	757
620.1010	UTILITIES Electric	52,196	50,160	39,000	14,629	40,622
620.1030	UTILITIES Water	0	0	1,300	25,500	0
640.1010	SERVICES Professional & Technical	0	224	0	0	0
640.1020	SERVICES Contractual Services	27,648	32,063	28,118	32,063	28,343
670.1030	MAINTENANCE Equipment	974	0	0	0	0
670.1040	MAINTENANCE Vehicle Maintenance	0	25	0	63	0
Total: M & O - Maintenance and Operations		**84,101**	**85,613**	**70,132**	**75,994**	**70,693**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,193	1,219	1,341	1,341	755
605.1020	ALLOC COSTS Property & Fire	805	854	939	939	272
605.1040	ALLOC COSTS Risk Management	1,799	1,913	2,105	2,105	1,025
605.1050	ALLOC COSTS Vehicle Maintenance	2,503	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	25,832	27,678	31,364	31,364	18,356
605.1120	ALLOC COSTS Engineering Support	5,074	5,277	5,980	5,980	0
Total: Allocated Costs - Allocated Costs		**37,206**	**36,941**	**41,729**	**41,729**	**20,408**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	797	0	0	0	0
Total: Capital Outlay - Capital Outlay		**797**	**0**	**0**	**0**	**0**
Division Total: 275 - Viscaya		**157,247**	**166,933**	**141,046**	**146,659**	**113,719**

Fund: 503 - Assessment District Department: 20 - Administration Division: 276 - Stony Creek		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	0	0	0	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	0	0	501	0	736
600.1030	EMP SRVS Overtime	0	0	0	0	0
600.1080	EMP SRVS PERS	89	89	89	89	96
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	0	0	7	0	11
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	0	0	0	0
600.1130	EMP SRVS Worker's Compensation	76	76	76	76	160
600.1140	EMP SRVS Unemployment Insurance	5	5	5	5	10
600.1170	EMP SRVS Uniform Allowance	11	0	5	0	15
Total Employee Service - Employee Services		**181**	**170**	**683**	**170**	**1,028**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	17	0	0	19	0
610.1040	SUPPLIES Repair & Maintenance	0	0	0	26	0
620.1010	UTILITIES Electric	0	0	0	0	0
620.1030	UTILITIES Water	0	0	0	0	0
640.1020	SERVICES Contractual Services	0	0	0	0	0
Total M & O - Maintenance and Operations		**17**	**0**	**0**	**44**	**0**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	17	9	9	9	34
605.1020	ALLOC COSTS Property & Fire	11	6	6	6	12
605.1040	ALLOC COSTS Risk Management	25	14	14	14	47
605.1050	ALLOC COSTS Vehicle Maintenance	35	0	209	0	0
605.1080	ALLOC COSTS Interdepartment	365	203	40	40	834
605.1120	ALLOC COSTS Engineering Support	32	39	0	0	0
Total Allocated Costs - Allocated Costs		**485**	**271**	**278**	**69**	**927**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	0	0	0	0	0
Total Capital Outlay - Capital Outlay		**0**	**0**	**0**	**0**	**0**
Transfer - Transfer						
900.211	TRSF OUT Engineering	40	0	0	0	0
Total Transfer - Transfer		**40**	**0**	**0**	**0**	**0**
Division Total: 276 - Stony Creek		**723**	**441**	**961**	**283**	**1,955**

Fund: 503 - Assessment District Department: 20 - Administration Division: 277 - Lincoln Mckinley		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	0	0	0	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	64	0	1,245	0	736
600.1030	EMP SRVS Overtime	0	0	0	0	0
600.1080	EMP SRVS PERS	0	225	225	225	96
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	0	0	16	0	11
600.1110	EMP SRVS Disability/Life Insurance	0	248	0	437	0
600.1120	EMP SRVS Health/Dental/Vision	0	0	0	0	0
600.1130	EMP SRVS Worker's Compensation	0	0	248	21	160
600.1140	EMP SRVS Unemployment Insurance	0	16	16	16	10
600.1170	EMP SRVS Uniform Allowance	0	0	23	0	15
Total: Employee Service - Employee Services		**64**	**489**	**1,773**	**699**	**1,028**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	0	0	0	19	0
610.1040	SUPPLIES Repair & Maintenance	97	2	0	53	0
620.1010	UTILITIES Electric	1,936	2,522	206	1,848	208
620.1030	UTILITIES Water	0	0	0	318	0
640.1010	SERVICES Professional & Technical	25	0	0	0	0
640.1020	SERVICES Contractual Services	1,870	2,244	1,442	2,244	1,454
Total: M & O - Maintenance and Operations		**3,929**	**4,768**	**1,648**	**4,482**	**1,662**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	0	34	34	34	34
605.1020	ALLOC COSTS Property & Fire	0	24	24	24	12
605.1040	ALLOC COSTS Risk Management	0	53	53	53	47
605.1050	ALLOC COSTS Vehicle Maintenance	0	0	0	0	0
605.1080	ALLOC COSTS Interdepartment	0	767	790	790	834
605.1120	ALLOC COSTS Engineering Support	0	146	150	150	0
Total: Allocated Costs - Allocated Costs		**0**	**1,024**	**1,051**	**1,051**	**927**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	0	0	0	0	0
Total: Capital Outlay - Capital Outlay		**0**	**0**	**0**	**0**	**0**
Division Total: 277 - Lincoln Mckinley		**3,993**	**6,281**	**4,472**	**6,232**	**3,617**

Fund: 503 - Assessment District Department: 20 - Administration Division: 278 - Parkside II & III		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	0	0	0	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	0	0	0	0	0
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	0	0	0	0	0
Total Employee Service - Employee Services		**0**	**0**	**0**	**0**	**0**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	0	0	0	0	0
620.1010	UTILITIES Electric	0	0	0	0	0
620.1030	UTILITIES Water	0	0	0	195	0
640.1010	SERVICES Professional & Technical	0	0	0	5,985	0
640.1020	SERVICES Contractual Services	0	0	0	0	0
Total M & O - Maintenance and Operations		**0**	**0**	**0**	**6,180**	**0**
Division Total: 278 - Parkside II & III		**0**	**0**	**0**	**6,180**	**0**
Fund Expenditure	**Total: 503 - Assessment District**	**452,852**	**475,784**	**409,713**	**448,683**	**365,372**

Fund: 101 - General Fund		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Taxes - Taxes						
400.1000	PROP TAXES Secured - Current Year	489,821	517,211	538,200	545,197	576,000
400.1010	PROP TAXES Secured - Prior Year	14,170	15,289	8,500	16,253	8,500
400.1020	PROP TAXES Unsecured - Current Year	25,805	29,665	31,000	30,741	35,000
400.1030	PROP TAXES Unsecured - Prior Year	1,050	1,197	8,500	972	8,500
400.1040	PROP TAXES Supplemental - Current	10,188	21,463	11,500	16,217	16,000
400.1050	PROP TAXES Supplemental - Prior Year	8,036	6,737	8,500	3,408	7,000
400.1060	PROP TAXES Interest & Penalties	2,592	2,203	12,000	1,890	2,000
400.1070	PROP TAXES Passthrough -	80,458	134,430	85,775	202,110	180,000
400.1080	PROP TAXES Property Tax Relief	6,387	6,786	7,140	6,450	7,000
400.1090	PROP TAXES In Lieu of Taxes - Housing	6,847	0	7,500	0	6,800
400.1100	PROP TAXES Aircraft	84	7,141	0	0	0
400.1110	PROP TAXES Property Taxes - Other	0	0	0	0	0
401.1000	OTHER TAXES Motor Vehicle In-Lieu of	1,553,701	1,571,490	1,640,790	1,633,128	1,690,000
401.1010	OTHER TAXES Off-Highway Motor	0	0	0	9,699	0
402.1000	UTILITY USER TAX Gas	195,952	222,393	220,000	223,288	240,000
402.1010	UTILITY USER TAX Electric	895,773	888,404	975,000	986,211	945,000
402.1020	UTILITY USER TAX Telephone	530,324	502,038	553,650	421,156	460,000
403.1010	SALES TAX Sales & Use Tax	3,604,470	3,257,937	4,723,000	5,190,873	5,531,032
403.1020	SALES TAX Sales Tax - 1/2 Cent	72,813	77,538	70,725	82,776	76,000
404.1000	REAL PROPERTY TRANSFER TAX Real	20,296	31,280	31,620	26,069	20,000
405.1000	TRANSIENT OCCUPANCY TAX	171,718	184,211	184,500	226,817	220,000
406.1000	BUS LIC TAX Business License	220,091	206,181	229,500	200,499	206,000
406.1020	BUS LIC TAX SB1186 Fee	379	1,242	0	720	891
407.1000	FRANCHISE TAX Electric	99,331	106,613	108,000	113,508	115,000
407.1010	FRANCHISE TAX Cable TV	65,302	65,201	72,000	66,725	65,000
407.1020	FRANCHISE TAX Gas	62,270	72,142	75,000	76,651	75,000
	Account Classification Total: Taxes - Taxes	**8,137,858**	**7,928,792**	**9,602,400**	**10,081,355**	**10,490,723**
Lic & Permits - Licenses & Permits						
410.1020	PERMITS Downtown Parking Permit	66	0	0	0	0
	Total: Lic & Permits - Licenses & Permits	**66**	**0**	**0**	**0**	**0**
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	5,686	1,532	8,000	4,056	4,000
412.1100	USE OF MONEY & PROP Property	27,500	30,000	30,000	30,000	30,000
412.1400	USE OF MONEY & PROP Other Interest	886	0	0	0	0
	Total: Use of Money - Use of Money & Property	**34,072**	**31,532**	**38,000**	**34,056**	**34,000**
Intergov - Intergovernmental						
413.1080	INTERGOVT Motor Vehicle in Lieu	0	2	0	6	0
413.1100	INTERGOVT Ave 416	0	5,183	0	15,051	7,100
413.1190	INTERGOVT Other Grant	31,912	474,612	58,175	57,125	0
413.1210	INTERGOVT Wastewater Expansion	0	0	0	0	0
413.1220	INTERGOVT Road 80	0	0	0	0	0
	Total: Intergov - Intergovernmental	**31,912**	**479,798**	**58,175**	**72,182**	**7,100**
Service Charges - Services Charges						
409.1010	SRVC & FEE Returned Check Charges	2,100	1,915	2,200	1,287	1,600
409.5210	SRVC & FEE Building Plan Check	0	0	0	0	0
409.5220	SRVC & FEE Row Encroachment	0	0	0	0	0
409.5240	SRVC & FEE Lot Line Adjustment	0	0	0	0	0
409.5300	SRVC & FEE Final Parcel Map Review	0	0	0	0	0
409.5310	SRVC & FEE Pub. Improvement Plan	0	0	0	0	0
409.5420	SRVC & FEE Appeal Processing	0	200	0	0	0
	Total: Service Charges - Services Charges	**2,100**	**2,115**	**2,200**	**1,287**	**1,600**

Fund: 101 - General Fund		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Miscellaneous - Miscellaneous						
414.1000	MISC Cash Over/Short	(60)	(40)	0	(183)	0
414.1010	MISC Other Miscellaneous Revenue	344,315	9,163	100	3,506	0
414.1020	MISC Special Projects Revenue	5,187	5,187	6,000	5,767	0
414.1030	MISC Credit Bureau Receipts	254	0	500	1,209	0
414.1210	MISC Other Reimbursement	0	100	0	0	0
414.1220	MISC INET Reimbursement	0	0	0	75	0
416.1001	ASSESSMENT Bret's Auto Assessment	0	0	0	0	0
425.1010	DONATION Centennial Celebration	147	258	0	566	0
425.1020	DONATION Fireworks	0	0	0	(219)	0
501.1010	OVERHEAD Gas Tax	62,959	64,848	66,793	65,000	66,950
501.1020	OVERHEAD Transit	19,055	19,627	20,216	19,500	20,085
501.1030	OVERHEAD Water	331,920	340,833	825,234	506,667	481,245
501.1040	OVERHEAD Sewer	67,287	69,349	223,078	306,667	481,245
501.1050	OVERHEAD Disposal	499,969	514,946	454,570	706,667	481,245
501.1060	OVERHEAD Ambulance	243,306	250,605	258,123	245,000	249,900
501.1070	OVERHEAD Transportation	67,042	69,053	71,125	69,000	71,070
501.1080	OVERHEAD CNG	26,736	27,540	28,366	27,500	28,325
501.1090	OVERHEAD Lighting & Landscaping	76,372	78,661	81,022	80,749	83,436
501.1100	OVERHEAD IT Support	13,500	562,354	14,322	14,133	14,752
501.1110	OVERHEAD Engineering	0	0	0	0	0
	Total: Miscellaneous - Miscellaneous	**1,757,990**	**2,012,484**	**2,049,449**	**2,051,604**	**1,978,253**
Transfers - Transfers						
800.181	TRSF IN General Debt Service	0	0	0	0	0
800.185	TRSF IN Financing Authority Debt	431,407	0	0	0	0
800.230	TRSF IN Water	0	0	0	0	0
800.232	TRSF IN Disposal	0	0	0	0	0
800.251	TRSF IN Sewer SDC	0	0	0	0	0
800.301	TRSF IN Public Safety Sales Tax	0	0	0	0	0
	Total: Transfers - Transfers	**431,407**	**0**	**0**	**0**	**0**
Other - Other Financing Sources						
415.1050	OTH FIN SOURCES Sale of City Land	336,760	317,658	0	272,262	0
415.1090	OTH FIN SOURCES Other Projects	0	0	0	0	0
	Total: Other - Other Financing Sources	**336,760**	**317,658**	**0**	**272,262**	**0**
	Revenues Total	**10,732,164**	**10,772,380**	**11,750,224**	**12,512,746**	**12,511,676**

Fund: 121 - Billing & Collection Services		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	1	-21	0	-6	0
Total Use of Money - Use of Money & Property		**1**	**-21**	**0**	**-6**	**0**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	0	210	0	290	0
501.1120	OVERHEAD Utility Billings	363,060	384,490	398,495	398,499	416,713
501.1130	OVERHEAD Collections	180,245	191,112	195,342	191,006	195,342
Total Miscellaneous - Miscellaneous		**543,305**	**575,812**	**593,837**	**589,795**	**612,055**
Transfers - Transfers						
800.101	TRSF IN General Fund	3,500	5,500	0	0	0
Total Transfers - Transfers		**3,500**	**5,500**	**0**	**0**	**0**
Fund Revenue Total: 121 - Billing & Collection Services		**546,806**	**581,291**	**593,837**	**589,789**	**612,055**

Fund: 301 - Public Safety Sales Tax		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Taxes - Taxes						
403.1010	SALES TAX Sales & Use Tax	2,845,353	3,100,075	3,016,986	3,742,065	3,620,000
	Total: Taxes - Taxes	**2,845,353**	**3,100,075**	**3,016,986**	**3,742,065**	**3,620,000**
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	1,036	1,376	4,000	407	4,000
	Total: Use of Money - Use of Money & Property	**1,036**	**1,376**	**4,000**	**407**	**4,000**
Fund Revenue	**Total: 301 - Public Safety Sales Tax**	**2,846,390**	**3,101,451**	**3,020,986**	**3,742,471**	**3,624,000**

Fund: 503 - Assessment District		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	0	0	0	0	0
Total Use of Money - Use of Money & Property		**0**	**0**	**0**	**0**	**0**
Miscellaneous - Miscellaneous						
416.1010	ASSESSMENT Country Club	10,143	10,551	11,200	626	11,157
416.1020	ASSESSMENT Peachwood	17,838	18,556	19,600	10,218	19,621
416.1030	ASSESSMENT Harvest Estate	1,997	1,979	2,000	1,043	1,993
416.1040	ASSESSMENT Marshall Acres	10,334	10,749	11,400	5,943	11,366
416.1050	ASSESSMENT Nebraska	56,785	59,070	62,500	32,584	56,662
416.1060	ASSESSMENT Tierra Vista	5,333	5,547	5,900	3,076	5,866
416.1070	ASSESSMENT Sierra Heights	11,694	11,586	12,300	6,412	12,864
416.1080	ASSESSMENT Alta Mission Estate	5,136	5,088	5,100	2,659	5,125
416.1090	ASSESSMENT Morningside I	8,186	8,110	8,200	4,275	8,169
416.1100	ASSESSMENT Morningside II	11,974	11,863	11,900	6,204	11,886
416.1110	ASSESSMENT Sugar Plum/Villagio	27,331	27,077	26,200	13,659	27,272
416.1120	ASSESSMENT Citrus Heights	3,920	3,883	3,800	1,981	3,911
416.1130	ASSESSMENT Sierra View Estates	4,803	4,758	4,900	2,555	4,793
416.1140	ASSESSMENT Parkside-Muirfiled	118,957	117,852	114,000	59,432	118,699
416.1150	ASSESSMENT Viscaya	168,911	167,342	169,000	315,738	154,570
416.1160	ASSESSMENT Stony Creek	2,324	2,303	2,200	1,147	2,319
416.1170	ASSESSMENT Lincoln Mckinley	4,155	4,116	4,400	2,294	3,869
416.1180	ASSESSMENT Parkside II & III	0	0	0	0	0
Fund Revenue	**Total: 503 - Assessment District**	**469,820**	**470,432**	**474,600**	**469,845**	**460,142**

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Fund: 115 - Ridgecreek Golf Department: 25 - Ridge Creek Golf Division: 251 - Golf Management		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual Services	113,082	118,203	125,560	126,025	141,929
640.1080	SERVICES Other Fees	0	0	0	0	0
690.1050	SPC DEPT EXP Rental	0	0	23,052	0	23,052
799.1000	MISCELLANEOUS Cash Short	25	1,311	0	(1,088)	0
	Total: M & O - Maintenance and Operations	**113,107**	**119,514**	**148,612**	**124,937**	**164,981**
Interest Pymts - Interest Payments						
720.1000	INTEREST Interest	18,119	24,658	0	24,641	0
	Total: Interest Pymts - Interest Payments	**18,119**	**24,658**	**0**	**24,641**	**0**
	Division Total: 251 - Golf Management	**131,226**	**144,172**	**148,612**	**149,578**	**164,981**

Fund: 115 - Ridgecreek Golf Department: 25 - Ridge Creek Golf Division: 252 - Golf Rounds & Play		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	523,992	523,060	551,544	543,134	591,632
600.1070	EMP SRVS Taxes & Benefits	112,364	125,769	134,427	142,636	154,886
	Total: Employee Service - Employee Services	**636,356**	**648,829**	**685,971**	**685,770**	**746,518**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,301	2,056	0	2,016	0
610.1020	SUPPLIES Operating Supplies	154,352	151,781	506,158	157,393	597,037
610.1030	SUPPLIES Lubricant & Fuels	25,545	19,843	0	23,307	0
620.1010	UTILITIES Electric	118,489	154,352	0	144,824	0
620.1020	UTILITIES Gas	0	0	0	0	0
620.1030	UTILITIES Water	0	0	0	0	0
620.1040	UTILITIES Cable	0	0	0	0	0
630.1010	COMMUNICATION Telephone	4,886	4,123	0	4,288	0
630.1020	COMMUNICATION Cellphone	0	0	0	0	0
630.1030	COMMUNICATION Internet	0	0	0	0	0
630.1040	COMMUNICATION Postage	0	0	0	0	0
640.1020	SERVICES Contractual Services	15,518	11,836	0	30,896	0
640.1050	SERVICES Taxes	2,687	6,281	0	6,003	0
650.1010	TRAINING Travel & Conference	7,753	9,846	0	7,774	0
650.1020	TRAINING Training & Vocational	0	0	0	0	0
670.1010	MAINTENANCE Repair & Maintenance	25,319	37,845	0	23,063	0
690.1010	SPC DEPT EXP Due & Subscriptions -	7,155	6,761	0	3,702	0
690.1020	SPC DEPT EXP Advertising	0	0	0	0	0
690.1030	SPC DEPT EXP Printing & Binding	4,716	5,946	0	7,392	0
690.1050	SPC DEPT EXP Rental	71,943	93,539	0	95,146	0
690.1100	SPC DEPT EXP Purchase Discount	(2,546)	(1,605)	0	(1,424)	0
690.1110	SPC DEPT EXP Credit Card Discount	31,107	31,876	0	37,172	0
	Total: M & O - Maintenance and Operations	**468,225**	**534,480**	**506,158**	**541,551**	**597,037**
	Division Total: 252 - Golf Rounds & Play	**1,104,581**	**1,183,309**	**1,192,129**	**1,227,321**	**1,343,555**

Fund: 115 - Ridgecreek Golf Department: 25 - Ridge Creek Golf Division: 253 - Pro-shop		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	78,947	98,757	99,199	104,143	115,022
600.1070	EMP SRVS Taxes & Benefits	22,062	25,962	24,178	27,001	26,252
Total: Employee Service - Employee Services		**101,009**	**124,719**	**123,377**	**131,144**	**141,274**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	10,446	11,961	0	26,079	0
630.1010	COMMUNICATION Telephone	0	0	0	80	0
640.1020	SERVICES Contractual Services	1,744	142	0	4,217	0
640.1080	SERVICES Other Fees	0	0	0	0	0
670.1010	MAINTENANCE Repair & Maintenance	0	0	0	(278)	0
690.1030	SPC DEPT EXP Printing & Binding	0	110	0	0	0
690.1320	SPC DEPT EXP Handicap Expense	24,964	31,498	38,118	32,312	56,048
Total: M & O - Maintenance and Operations		**37,154**	**43,711**	**38,118**	**62,410**	**56,048**
Division Total: 253 - Pro-shop		**138,163**	**168,430**	**161,495**	**193,554**	**197,322**

Fund: 115 - Ridgecreek Golf Department: 25 - Ridge Creek Golf Division: 254 - Bar & Grill		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	296,329	315,513	297,257	346,705	343,875
600.1070	EMP SRVS Taxes & Benefits	75,586	73,836	72,450	75,009	81,381
Total: Employee Service - Employee Services		**371,915**	**389,349**	**369,707**	**421,714**	**425,256**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	32,229	30,445	0	38,737	0
640.1020	SERVICES Contractual Services	9,339	17,513	61,729	24,636	65,713
650.1010	TRAINING Travel & Conference	0	69	0	25	0
670.1010	MAINTENANCE Repair & Maintenance	17,669	11,856	0	8,882	0
690.1010	SPC DEPT EXP Due & Subscriptions -	15	0	0	0	0
690.1050	SPC DEPT EXP Rental	2,268	10,681	0	9,131	0
799.1000	MISCELLANEOUS Cash Short	0	0	0	0	0
Total: M & O - Maintenance and Operations		**61,520**	**70,564**	**61,729**	**81,411**	**65,713**
Principal Pymts - Principal Payments						
710.2060	PRINCIPAL Golf Event Center	0	0	0	0	91,260
720.2060	INTEREST Golf Event Center	0	0	0	0	0
Total: Principal Pymts - Principal Payments		**0**	**0**	**0**	**0**	**91,260**
Capital Projects - Capital Projects						
680.1225	CAPITAL PROJECTS Event Center	0	0	0	15,000	223,980
Total: Capital Projects - Capital Projects		**0**	**0**	**0**	**15,000**	**223,980**
Division Total: 254 - Bar & Grill		**433,435**	**459,913**	**431,436**	**518,125**	**806,209**
Department Total: 25 - Ridge Creek Golf		**1,807,405**	**1,955,824**	**1,933,672**	**2,088,578**	**2,512,067**

Fund: 115 - Ridgecreek Golf		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Service Charges - Services Charges						
451.1010	ROUNDS & PLAY Green Fees	852,806	816,077	922,698	923,441	941,348
451.1020	ROUNDS & PLAY Cart	233,754	226,437	244,658	239,122	254,240
451.1030	ROUNDS & PLAY Range	78,198	75,093	80,195	72,727	81,715
451.1040	ROUNDS & PLAY Accessories	(167)	(1,125)	0	(840)	0
452.1010	BAR & GRILL Food	512,583	598,591	817,763	671,479	1,115,426
452.1020	BAR & GRILL Beverages	32,461	33,368	0	39,209	0
452.1030	BAR & GRILL Beer	129,094	149,428	0	167,298	0
452.1040	BAR & GRILL Liquor	65,544	76,120	0	89,510	0
452.1050	BAR & GRILL Wine	9,843	13,471	0	12,764	0
453.1010	PRO-SHOP Merchandise	338,403	352,626	365,079	382,590	375,175
453.1020	PRO-SHOP Club Rental	3,120	3,330	0	2,580	0
453.1030	PRO-SHOP Pull Carts	325	320	0	310	0
	Total: Service Charges - Services Charges	**2,255,964**	**2,343,736**	**2,430,393**	**2,600,190**	**2,767,904**
Miscellaneous - Miscellaneous						
414.1000	MISC Cash Over/Short	0	0	0	0	0
414.1010	MISC Other Miscellaneous Revenue	0	0	0	18,641	0
452.2000	BAR & GRILL Cost of Goods Sold	(226,265)	(237,774)	(224,916)	(271,910)	(328,659)
453.2000	PRO-SHOP Cost of Goods Sold	(210,225)	(224,229)	(246,623)	(247,944)	(212,024)
	Total: Miscellaneous - Miscellaneous	**(436,490)**	**(462,003)**	**(471,539)**	**(501,213)**	**(540,683)**
Transfers - Transfers						
800.101	TRSF IN General Fund	0	0	0	0	0
800.262	TRSF IN Sewer Construction	0	0	0	0	0
	Total: Transfers - Transfers	**0**	**0**	**0**	**0**	**0**
	Revenues Total	**1,819,474**	**1,881,733**	**1,958,854**	**2,098,977**	**2,227,221**

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Parks & Community Services

SPORTS SERVICES

- Sports Programs (20 Seasonal)
  - Baseball/Softball
  - Basketball
  - Soccer
- Aquatics (12 Seasonal)
- Dinuba SpotsPlex Activity Center
- Training & Development Programs

COMMUNITY & YOUTH SERVICES

- Youth Services
  - ◊ After School Program
  - ◊ Game Day Physical Education Program
  - ◊ Summer Fun Program
- Special Events and Activities
  - ◊ Summer Night Lights
  - ◊ Certified Farmer's Market
  - ◊ Festival of the Arts
  - ◊ Independence Day Celebration
- Major Events Facilitation
  - ◊ Cinco De Mayo Festival
  - ◊ Raisin Day Festival
  - ◊ Carnival Contract
  - ◊ Car Show
- Leisure & Special Interest Classes
- Facility and Park Rentals
- College Park Recreation Center

PARKS SERVICES

- Parks Maintenance
- Arterial Streetscape
- Downtown Streetscape
- Lighting and Landscape Districts
- Landscape Contract

Parks & Community Services
Program Summary

Management Parks & Community Services

Parks & Community Services Director John Carrillo

PROGRAM PURPOSE:

To provide overall management and leadership to the Parks & Community Services Department and staff members; examine administrative effectiveness and seek better procedures to ensure maximum use of allocated funds; motivate staff and encourage them to strive toward excellent customer service; provide assistance and inspiration to staff to meet goals and objectives of the Department; and develop and strengthen community relationships.

PROGRAM DESCRIPTION:

- Ensure goals and expectations set by City Council and City Manager are met while maintaining sound fiscal operations.
- Exemplify the City's values and motto. Motivate and encourage work excellence and exceptional customer service.
- Provide the community with a variety of quality sports, leisure, youth services, and special community programs, activities, and events, and safe well-maintained parks and facilities.
- Continue working with the Community Service & Pro-Youth Commission in planning for park development and youth service programming.
- Generate volunteer participation and collaborative efforts to enhance department programs and promote and coordinate activities and events in the Entertainment Plaza.

KEY POINTS:

1. Assist with the overall management and promotion of the newly developed Sportsplex Activity Center.
2. Implement findings from Parks & Recreation Master Plan Update – incorporate into the Capital Improvement Plan
3. Actively seek grant funding for park development with athletic field improvements as the top priority.
4. Review and identify programming and staffing needs to meet community service needs.

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Parks & Community Services
Program Summary

Community Services

Community Services Director John Carrillo

PROGRAM PURPOSE:

To provide the community with quality low cost sports and leisure activities programs; free and low cost youth services and activities; fun family oriented activities and events; a variety of community special events; safe, well maintained playground equipment and play areas; and a community center for family picnics, parties, and gatherings.

PROGRAM DESCRIPTION:

- Provide diverse youth sports programs and clinics for Dinuba youth at no or low cost as well as provide diverse adult sports programs.
- Provide assistance and support to sport groups/ organizations with facilities and general administrative support to enhance, improve, and add to recreation programming.
- Provide after school programs for youth 1st through 6th grades. Provide Summer Fun in the Park programs.
- Provide quality community events and leisure activities, focusing on family interaction, i.e. Summer Night Lights, Spring Fling, Christmas Parade, Fall Harvest Fling, Bark for Life Event, City Rummage Sale, and the Independence Day Celebration.
- Provide clean, well-groomed grounds and facilities for community use.

KEY POINTS:

1. Serve as lead city representative with community co-sponsored events and activities.
2. Continue marketing department services to increase public participation and awareness
3. Expand and improve events and activities in the Entertainment Plaza.
4. Work with Police Services on implementing safety, drug awareness, etc. into the after school program.

Parks & Community Services

Community Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Department: 40 - Parks & Community Services				
Division: 401 - Community Services				
Revenues				
Service Revenue	**184,016**	**166,000**	**238,510**	**334,225**
Expenditures				
Maintenance and Operations	**214,652**	**226,415**	**222,079**	**220,795**
Allocated Costs	**27,121**	**30,721**	**30,721**	**31,489**
Capital Projects	**1,467**	**50,000**	**53,948**	**0**
Expenditures Total	**243,239**	**307,136**	**306,748**	**252,284**
Net City Cost	**59,223**	**141,136**	**68,238**	**(81,941)**
Employees				
Regular Full-time	**4.00**	**4.00**	**4.00**	**4.00**
Part-time	**7.65**	**7.65**	**7.65**	**9.90**

Parks & Community Services
Program Summary

Parks Services

PROGRAM PURPOSE:

To provide the community with clean, well-groomed park grounds and open spaces; regular maintenance of existing facilities; leadership in the acquisition of land and design and development of new parks and open spaces.

PROGRAM DESCRIPTION:

- Daily maintenance of parks, Lighting & Landscape areas, Downtown Landscape District, and special projects as well as detail work for parks, open space, and other public areas. Preparation and support for private use of public rental areas.
- Assistance with, and support of, community events such as Cinco de Mayo, Raisin Festival, Car Show, and downtown events and activities. Management and supervision of carnival contract for major events.
- Assistance with special park projects - design elements and construction.
- Athletic field preparation and maintenance.
- Supervision of landscape maintenance contract.

Community Services Director John Carrillo

KEY POINTS:

1. Continue assistance with park development planning and pursuit of grants for development and improvements.
2. Provide leadership and assistance with community park improvement projects.
3. Build partnerships with TC Probation, and other agencies in an effort to incorporate their services in general maintenance of park grounds, etc.
4. Assist with the development of neighborhood pocket parks where appropriate as this program is implemented.

Parks & Community Services

Park Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Department: 40 - Parks & Community Services				
Division: 402 - Park Services				
Revenues				
Revenues Total	**4,721**	**8,000**	**5,249**	**6,000**
Expenditures				
Employee Services	**87,845**	**117,281**	**111,327**	**217,991**
Maintenance and Operations	**200,952**	**203,258**	**203,287**	**180,880**
Allocated Costs	**20,121**	**20,316**	**20,316**	**17,700**
Capital Outlay	**0**	**10,800**	**5,438**	**0**
Capital Projects	**0**	**0**	**16**	**0**
Expenditures Total	**308,919**	**351,655**	**340,384**	**416,571**
Net City Cost	**304,198**	**343,655**	**335,135**	**410,571**
Employees				
Regular Full-time	**1.00**	**1.00**	**1.00**	**1.80**
Part-time	**0.62**	**0.62**	**0.62**	**1.46**

CITY OF DINUBA

Together, A Better Community

CALIFORNIA • 1906

Fund: 101 - General Fund Community Services Summary		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	227,095	224,804	287,864	276,991	356,117
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	3,205
600.1020	EMP SRVS Part Time Salaries	234,007	242,273	344,593	266,990	345,114
600.1030	EMP SRVS Overtime	2,126	2,061	1,000	1,708	0
600.1040	EMP SRVS Temporary Help	0	0	0	0	0
600.1060	EMP SRVS Holiday	0	0	0	0	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	80,557	86,981	80,749	80,749	81,293
600.1090	EMP SRVS Social Security	3,694	3,616	8,559	4,049	7,252
600.1100	EMP SRVS Medicare	6,785	6,885	8,793	7,972	9,360
600.1110	EMP SRVS Disability/Life Insurance	6,221	7,857	7,614	7,614	8,339
600.1120	EMP SRVS Health/Dental/Vision	56,000	66,740	69,560	69,560	103,800
600.1130	EMP SRVS Worker's Compensation	32,671	30,227	38,721	38,721	78,215
600.1140	EMP SRVS Unemployment Insurance	4,647	1,602	1,463	1,463	1,907
600.1150	EMP SRVS Cobra Insurance	0	0	0	0	0
600.1170	EMP SRVS Uniform Allowance	1,807	3,545	800	3,101	0
600.1190	EMP SRVS Stipends	0	0	0	264	0
Total: Employee Service - Employee Services		**655,609**	**676,590**	**849,716**	**759,183**	**994,602**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	4,040	3,419	4,124	6,211	5,165
610.1020	SUPPLIES Operating Supplies	41,811	45,215	44,000	42,846	51,940
610.1030	SUPPLIES Lubricant & Fuels	7,869	10,478	9,500	7,760	9,576
610.1040	SUPPLIES Repair & Maintenance	23,984	21,120	21,000	21,703	26,460
610.1050	SUPPLIES Small Tools	608	885	1,000	1,368	1,764
610.1060	SUPPLIES Safety Equipment & Supplies	3,489	3,183	3,200	1,651	3,730
610.1070	SUPPLIES Athletic Supplies	13,293	16,162	18,000	14,388	23,184
620.1010	UTILITIES Electric	53,055	45,112	38,000	49,671	25,510
620.1020	UTILITIES Gas	0	0	1,389	0	0
620.1030	UTILITIES Water	0	0	7,300	0	0
620.1040	UTILITIES Cable	0	0	6,000	0	0
630.1010	COMMUNICATION Telephone	11,178	11,354	10,000	12,930	3,016
630.1020	COMMUNICATION Cellphone	0	0	2,000	502	10,080
630.1030	COMMUNICATION Internet	0	0	300	0	302
630.1040	COMMUNICATION Postage	0	0	1,200	304	1,210
640.1010	SERVICES Professional & Technical	485	1,289	0	2,610	0
640.1020	SERVICES Contractual Services	12,451	8,691	10,500	10,567	16,262
650.1010	TRAINING Travel & Conference	0	1,434	1,000	75	1,008
650.1020	TRAINING Training & Vocational	3,455	1,671	2,000	904	2,016
670.1010	MAINTENANCE Repair & Maintenance	13,783	2,768	9,000	6,258	9,072
670.1020	MAINTENANCE Building Maintenance	0	0	0	0	2,520
670.1030	MAINTENANCE Equipment	6,320	144	1,600	184	1,613
670.1040	MAINTENANCE Vehicle Maintenance	547	1,324	3,403	2,834	3,430
670.1050	MAINTENANCE Maintenance	98,680	117,713	108,176	110,392	109,041
690.1010	SPC DEPT EXP Due & Subscriptions -	5,491	4,421	1,500	2,928	2,016
690.1020	SPC DEPT EXP Advertising	734	2,784	1,000	3,886	2,520
690.1030	SPC DEPT EXP Printing & Binding	0	0	0	0	0
690.1050	SPC DEPT EXP Rental	23,874	24,855	31,206	24,453	31,456
690.1160	SPC DEPT EXP Copy Machine Expense	4,316	4,737	5,000	5,506	5,040
690.1170	SPC DEPT EXP Senior Citizens	68,267	76,555	72,000	74,955	72,576
690.1180	SPC DEPT EXP Community Promotion	0	0	5,000	0	5,040
690.1290	SPC DEPT EXP Summer Night Lights	9,237	9,925	10,000	10,393	10,080
690.1300	SPC DEPT EXP Beautification Program	216	367	1,275	985	1,285
799.2000	MISCELLANEOUS Bad Debts Expense	0	0	0	0	0
Total: M & O - Maintenance and Operations		**407,185**	**415,604**	**429,673**	**416,263**	**436,912**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	12,655	11,699	13,108	13,108	15,109
605.1020	ALLOC COSTS Property & Fire	8,543	8,190	7,033	7,033	5,439
605.1030	ALLOC COSTS Auto Insurance	0	0	0	0	329
605.1040	ALLOC COSTS Risk Management	20,090	18,367	20,820	20,820	20,512
605.1130	ALLOC COSTS Retiree Health	3,921	8,986	10,076	10,076	7,800
Total: Allocated Costs - Allocated Costs		**45,209**	**47,242**	**51,037**	**51,037**	**49,189**

Fund: 101 - General Fund Community Services Summary		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	3,576	0	0	0	0
730.1070	CAPITAL OUTLAY Machinery and	0	0	10,800	5,438	0
730.1090	CAPITAL OUTLAY Improvements	0	0	0	0	0
	Total: Capital Outlay - Capital Outlay	**3,576**	**0**	**10,800**	**5,438**	**0**
Capital Projects - Capital Projects						
680.9000	CAPITAL PROJECTS Other Projects	47	1,467	50,000	53,965	0
	Total: Capital Projects - Capital Projects	**47**	**1,467**	**50,000**	**53,965**	**0**
Transfer - Transfer						
900.185	TRSF OUT Financing Authority Debt	0	0	0	0	0
	Total: Transfer - Transfer	**0**	**0**	**0**	**0**	**0**
	Expenditures Total	**1,111,626**	**1,140,903**	**1,391,226**	**1,285,885**	**1,480,703**

Fund: 101 - General Fund Department: 40 - Parks & Community Services Division: 401 - Community Services		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	183,595	194,014	252,593	240,143	266,353
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	3,205
600.1020	EMP SRVS Part Time Salaries	209,587	221,463	298,149	231,056	243,066
600.1030	EMP SRVS Overtime	0	0	0	137	0
600.1080	EMP SRVS PERS	69,107	78,936	71,155	71,155	67,457
600.1090	EMP SRVS Social Security	3,694	3,616	8,559	4,049	4,154
600.1100	EMP SRVS Medicare	5,567	5,926	7,841	6,914	7,618
600.1110	EMP SRVS Disability/Life Insurance	4,979	6,609	6,820	6,820	7,278
600.1120	EMP SRVS Health/Dental/Vision	42,000	56,090	58,460	58,460	69,200
600.1130	EMP SRVS Worker's Compensation	20,329	20,770	27,556	27,556	52,900
600.1140	EMP SRVS Unemployment Insurance	3,872	1,322	1,302	1,302	1,596
600.1170	EMP SRVS Uniform Allowance	0	0	0	0	0
600.1190	EMP SRVS Stipends	0	0	0	264	0
	Total: Employee Service - Employee Services	**542,730**	**588,745**	**732,435**	**647,856**	**722,827**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	3,967	3,266	3,824	6,056	3,855
610.1020	SUPPLIES Operating Supplies	38,786	43,105	39,000	37,427	37,296
610.1030	SUPPLIES Lubricant & Fuels	1,632	789	1,500	1,006	1,512
610.1040	SUPPLIES Repair & Maintenance	758	1,296	1,000	675	1,008
610.1050	SUPPLIES Small Tools	40	0	0	51	0
610.1060	SUPPLIES Safety Equipment & Supplies	427	528	700	526	706
610.1070	SUPPLIES Athletic Supplies	13,293	16,162	18,000	14,388	18,144
620.1010	UTILITIES Electric	17,953	19,156	18,000	23,389	18,480
620.1020	UTILITIES Gas	0	0	785	0	0
620.1030	UTILITIES Water	0	0	1,300	0	0
620.1040	UTILITIES Cable	0	0	5,000	0	0
630.1010	COMMUNICATION Telephone	9,140	9,417	9,000	10,636	1,008
630.1020	COMMUNICATION Cellphone	0	0	1,000	502	9,072
630.1040	COMMUNICATION Postage	0	0	1,000	304	1,008
640.1010	SERVICES Professional & Technical	485	1,289	0	2,610	0
640.1020	SERVICES Contractual Services	4,064	3,143	3,500	6,525	4,111
650.1010	TRAINING Travel & Conference	0	1,434	1,000	75	1,008
650.1020	TRAINING Training & Vocational	3,455	1,038	1,500	704	1,512
670.1010	MAINTENANCE Repair & Maintenance	4,752	466	2,000	3,649	2,016
670.1030	MAINTENANCE Equipment	256	87	600	0	605
670.1040	MAINTENANCE Vehicle Maintenance	520	1,203	3,300	2,781	3,326
670.1050	MAINTENANCE Maintenance	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	5,491	4,421	1,200	2,928	2,016
690.1020	SPC DEPT EXP Advertising	734	2,784	1,000	3,886	1,008
690.1030	SPC DEPT EXP Printing & Binding	0	0	0	0	0
690.1050	SPC DEPT EXP Rental	13,865	13,852	20,206	13,107	20,368
690.1160	SPC DEPT EXP Copy Machine Expense	4,316	4,737	5,000	5,506	5,040
690.1170	SPC DEPT EXP Senior Citizens	68,267	76,555	72,000	74,955	72,576
690.1180	SPC DEPT EXP Community Promotion	0	0	5,000	0	5,040
690.1290	SPC DEPT EXP Summer Night Lights	9,237	9,925	10,000	10,393	10,080
	Total: M & O - Maintenance and Operations	**201,441**	**214,652**	**226,415**	**222,079**	**220,795**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	8,693	8,294	9,831	9,831	11,466
605.1020	ALLOC COSTS Property & Fire	5,868	5,806	5,275	5,275	4,128
605.1030	ALLOC COSTS Auto Insurance	0	0	0	0	329
605.1040	ALLOC COSTS Risk Management	13,113	13,021	15,615	15,615	15,566
605.1130	ALLOC COSTS Retiree Health	0	0	0	0	0
	Total: Allocated Costs - Allocated Costs	**27,674**	**27,121**	**30,721**	**30,721**	**31,489**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	3,576	0	0	0	0
	Total: Capital Outlay - Capital Outlay	**3,576**	**0**	**0**	**0**	**0**
Capital Projects - Capital Projects						
680.9000	CAPITAL PROJECTS Other Projects	0	1,467	50,000	53,948	0
	Total: Capital Projects - Capital Projects	**0**	**1,467**	**50,000**	**53,948**	**0**
	Division Total: 401 - Community Services	**775,420**	**831,984**	**1,039,571**	**954,605**	**975,111**

Fund: 101 - General Fund Department: 40 - Parks & Community Services Division: 402 - Park Services		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	43,500	30,790	35,271	36,849	89,764
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	24,420	20,810	46,444	35,934	52,086
600.1030	EMP SRVS Overtime	2,126	2,061	1,000	1,571	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	11,450	8,045	9,594	9,594	13,836
600.1100	EMP SRVS Medicare	1,218	959	952	1,059	1,018
600.1110	EMP SRVS Disability/Life Insurance	1,242	1,248	794	794	1,061
600.1120	EMP SRVS Health/Dental/Vision	14,000	10,650	11,100	11,100	34,600
600.1130	EMP SRVS Worker's Compensation	12,342	9,457	11,165	11,165	25,315
600.1140	EMP SRVS Unemployment Insurance	775	280	161	161	311
600.1170	EMP SRVS Uniform Allowance	1,807	3,545	800	3,101	0
	Total: Employee Service - Employee Services	**112,880**	**87,845**	**117,281**	**111,327**	**217,991**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	73	153	300	155	302
610.1020	SUPPLIES Operating Supplies	3,026	2,110	5,000	5,419	5,040
610.1030	SUPPLIES Lubricant & Fuels	6,237	9,689	8,000	6,754	8,064
610.1040	SUPPLIES Repair & Maintenance	23,226	19,825	20,000	21,027	20,160
610.1050	SUPPLIES Small Tools	568	885	1,000	1,318	1,008
610.1060	SUPPLIES Safety Equipment & Supplies	3,061	2,655	2,500	1,125	2,520
620.1010	UTILITIES Electric	35,103	25,956	20,000	26,282	3,515
620.1020	UTILITIES Gas	0	0	604	0	0
620.1030	UTILITIES Water	0	0	6,000	0	0
620.1040	UTILITIES Cable	0	0	1,000	0	0
630.1010	COMMUNICATION Telephone	2,037	1,937	1,000	2,294	1,008
630.1020	COMMUNICATION Cellphone	0	0	1,000	0	1,008
630.1030	COMMUNICATION Internet	0	0	300	0	302
630.1040	COMMUNICATION Postage	0	0	200	0	202
640.1020	SERVICES Contractual Services	8,387	5,548	7,000	4,042	7,665
650.1020	TRAINING Training & Vocational	0	633	500	200	504
670.1010	MAINTENANCE Repair & Maintenance	9,031	2,301	7,000	2,608	7,056
670.1030	MAINTENANCE Equipment	6,064	57	1,000	184	1,008
670.1040	MAINTENANCE Vehicle Maintenance	27	121	103	53	104
670.1050	MAINTENANCE Maintenance	98,680	117,713	108,176	110,391	109,041
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	300	0	0
690.1050	SPC DEPT EXP Rental	10,009	11,003	11,000	11,346	11,088
690.1300	SPC DEPT EXP Beautification Program	216	367	1,275	985	1,285
	Total: M & O - Maintenance and Operations	**205,744**	**200,952**	**203,258**	**194,183**	**180,880**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,962	3,405	3,277	3,277	3,643
605.1020	ALLOC COSTS Property & Fire	2,675	2,384	1,758	1,758	1,311
605.1030	ALLOC COSTS Auto Insurance	0	0	0	0	0
605.1040	ALLOC COSTS Risk Management	6,977	5,346	5,205	5,205	4,946
605.1130	ALLOC COSTS Retiree Health	3,921	8,986	10,076	10,076	7,800
	Total: Allocated Costs - Allocated Costs	**17,535**	**20,121**	**20,316**	**20,316**	**17,700**
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and	0	0	10,800	5,438	0
	Total: Capital Outlay - Capital Outlay	**0**	**0**	**10,800**	**5,438**	**0**
Capital Projects - Capital Projects						
680.9000	CAPITAL PROJECTS Other Projects	47	0	0	16	0
	Total: Capital Projects - Capital Projects	**47**	**0**	**0**	**16**	**0**
Transfer - Transfer						
900.185	TRSF OUT Financing Authority Debt	0	0	0	0	0
	Total: Transfer - Transfer	**0**	**0**	**0**	**0**	**0**
	Division Total: 402 - Park Services	**336,206**	**308,919**	**351,655**	**331,280**	**416,571**

Fund: 101 - General Fund Department: 40 - Parks & Community Services Division: 406 - Sportsplex		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	0	0	0	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	0	0	0	0	49,962
600.1030	EMP SRVS Overtime	0	0	0	0	0
600.1060	EMP SRVS Holiday	0	0	0	0	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	0	0	0	0	0
600.1090	EMP SRVS Social Security	0	0	0	0	3,098
600.1100	EMP SRVS Medicare	0	0	0	0	724
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	0	0	0	0
600.1130	EMP SRVS Worker's Compensation	0	0	0	0	0
600.1140	EMP SRVS Unemployment Insurance	0	0	0	0	0
600.1150	EMP SRVS Cobra Insurance	0	0	0	0	0
Total: Employee Service - Employee Services		**0**	**0**	**0**	**0**	**53,784**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	0	0	0	1,008
610.1020	SUPPLIES Operating Supplies	0	0	0	0	9,604
610.1040	SUPPLIES Repair & Maintenance	0	0	0	0	5,292
610.1050	SUPPLIES Small Tools	0	0	0	0	756
610.1060	SUPPLIES Safety Equipment & Supplies	0	0	0	0	504
610.1070	SUPPLIES Athletic Supplies	0	0	0	0	5,040
620.1010	UTILITIES Electric	0	0	0	0	3,515
620.1020	UTILITIES Gas	0	0	0	0	0
620.1030	UTILITIES Water	0	0	0	0	0
620.1040	UTILITIES Cable	0	0	0	0	0
630.1010	COMMUNICATION Telephone	0	0	0	0	1,000
630.1020	COMMUNICATION Cellphone	0	0	0	0	0
630.1040	COMMUNICATION Postage	0	0	0	0	0
640.1010	SERVICES Professional & Technical	0	0	0	0	0
640.1020	SERVICES Contractual Services	0	0	0	0	4,486
670.1010	MAINTENANCE Repair & Maintenance	0	0	0	0	0
670.1020	MAINTENANCE Building Maintenance	0	0	0	0	2,520
670.1030	MAINTENANCE Equipment	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
690.1020	SPC DEPT EXP Advertising	0	0	0	0	1,512
690.1030	SPC DEPT EXP Printing & Binding	0	0	0	0	0
Total: M & O - Maintenance and Operations		**0**	**0**	**0**	**0**	**35,237**
Division Total: 406 - Sportsplex		**0**	**0**	**0**	**0**	**89,021**
Department Total: 40 - Parks & Community Services		**1,111,626**	**1,140,903**	**1,391,226**	**1,285,885**	**1,480,703**

CITY OF

DINUBA

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Fund: 101 - General Fund		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1320	INTERGOVT Game Day Grant	0	0	0	0	58,175
	Total: Intergov - Intergovernmental	**0**	**0**	**0**	**0**	**58,175**
Service Charges - Services Charges						
409.2010	SRVC & FEE Youth Sports Fees	55,900	57,484	56,000	62,741	57,000
409.2020	SRVC & FEE Adult Sports Fees	0	0	0	83	0
409.2030	SRVC & FEE Aquatics Lesson Fees	11,035	14,360	7,500	13,404	11,000
409.2040	SRVC & FEE Aquatics Open Swim Fees	4,581	5,913	4,000	5,120	4,500
409.2050	SRVC & FEE Youth-Summer Fun in	4,439	5,784	4,000	5,681	5,000
409.2060	SRVC & FEE Special Events Fees	4,320	5,035	4,200	5,600	4,500
409.2070	SRVC & FEE Athletic Light	0	372	500	1,218	750
409.2080	SRVC & FEE Major Event	2,740	2,795	2,800	2,800	2,800
409.2090	SRVC & FEE Seniors Lunch	6,918	6,101	7,000	10,245	6,000
409.2100	SRVC & FEE Athletic Sponsors	13,500	17,175	13,000	19,850	15,000
409.2110	SRVC & FEE After School Care	37,894	42,075	38,000	43,831	38,000
409.2120	SRVC & FEE Private Building Rental	24,734	25,627	28,000	25,858	26,000
409.2130	SRVC & FEE Public Building Rental	0	1,295	1,000	1,108	1,000
409.2140	SRVC & FEE Park Rental (BBQ/Shelter)	8,246	4,721	8,000	5,249	6,000
409.2150	SRVC & FEE Sportplex fees	0	0	0	40,972	104,500
	Total: Service Charges - Services Charges	**174,306**	**188,737**	**174,000**	**243,758**	**282,050**
	Revenues Total	**174,306**	**188,737**	**174,000**	**243,758**	**340,225**

CITY OF DINUBA

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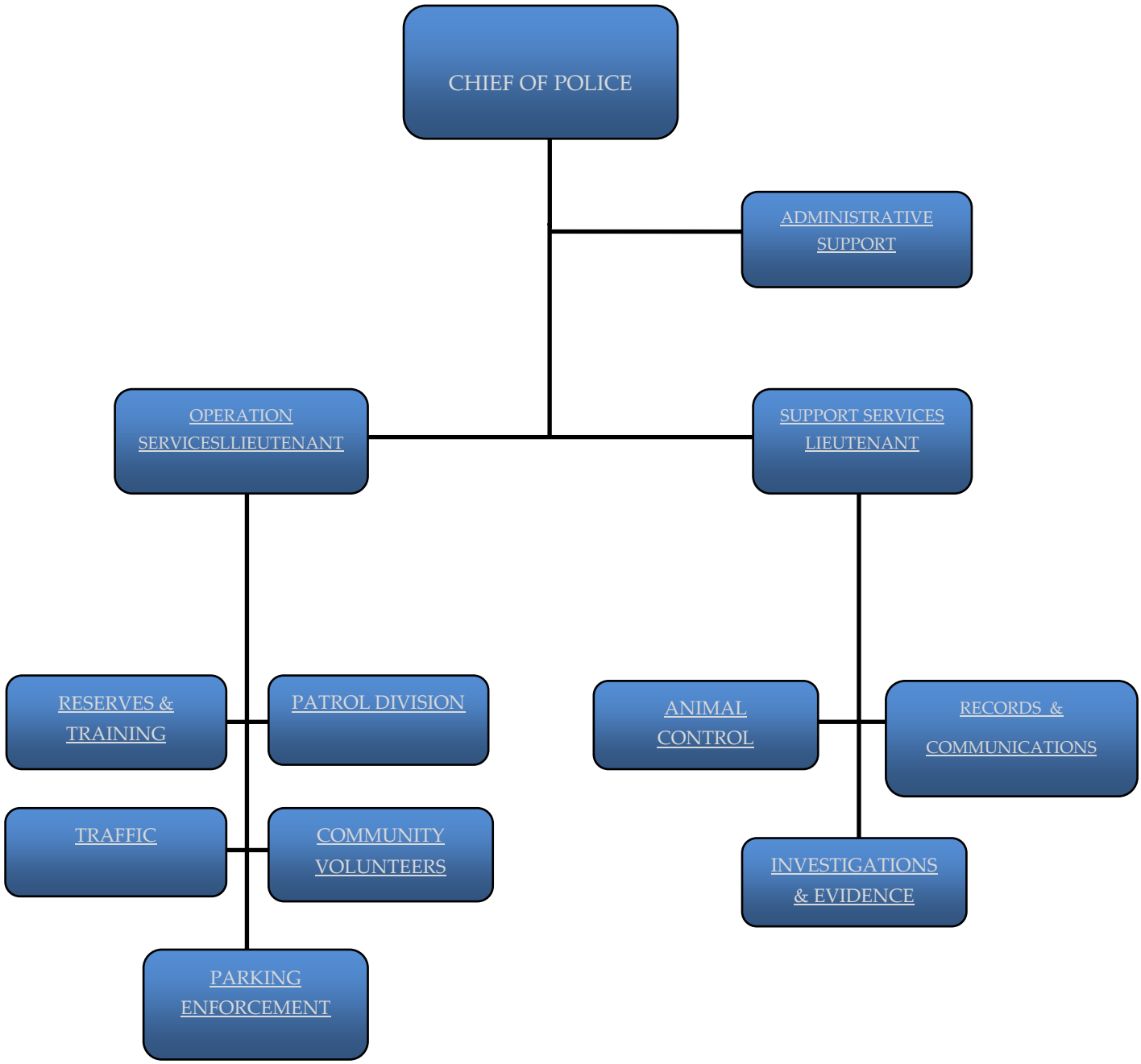
Police Services



CITY OF DINUBA

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Police Services

Expenditure Summary

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Revenues				
Service Revenue	260,939	241,982	548,855	296,450
Public Safety Sales Tax	2,628,195	1,943,836	2,298,150	2,066,517
C.O.P.S Grant	99,924	101,000	95,767	101,000
Brynes Justice Assistance	12,104	0	14,044	0
Revenue Total	3,001,162	2,286,818	2,956,816	2,463,967
Expenditures				
Management Services	665,405	687,483	672,779	701,004
Patrol Services	4,971,497	4,623,341	4,855,271	4,931,078
Investigative Services	546,251	522,271	582,757	574,477
Records & Communications	568,114	552,873	559,842	597,839
Animal Control	153,192	161,474	151,482	187,323
Community Service Officers	156,760	158,159	162,380	172,567
Expenditures Total	7,061,218	6,705,601	6,984,511	7,164,288
Net City Cost	4,060,056	4,418,783	4,027,695	4,700,321
Employees				
Regular Full-time	48.00	48.00	48.00	46.00
Part-time	2.19	2.19	2.19	1.46

Police Services Department
Program Summary

Management Services

Chief of Police
Devon Popovich

PROGRAM PURPOSE:

To provide executive support for the overall leadership of the Police Department. This division is responsible for directing all police personnel and assuring that the Goals for Police Services set by the City Council are achieved and that the performance levels of staff are consistent with the expectations of the organizational mission statement.

PROGRAM DESCRIPTION:

- The division consists of a Chief, two Lieutenants, and an Administrative Assistant.
- The division enhanced the philosophy of Community Oriented Policing and Problem Solving by restructuring the patrol force to include beat assignments within the COPPS reporting districts, enhancing the partnership between the police and residents of our community.
- The division will direct a greater police presence for traffic enforcement and reduce response time with the increase in personnel assigned to Patrol, Investigations, Gang Unit, Traffic Division and Support Service from the implementation of the Measure F Public Safety Initiative and modern technology (Automated Vehicle Locate system).
- The division will seek out additional partnerships with community organizations to address the community needs in relation to activities for youth through Community Policing.
- The division will ensure that all employees reflect a positive attitude that supports the values and mission statements of the City and the Police Department.

KEY POINTS:

1. Continue supporting the philosophy of Community Oriented Policing and Problem Solving through the beat response system, Automated Vehicle Locate system, and programs such as Neighborhood Watch.

2. Continue an active full-time Gang Unit to address community education, daily pro-active suppression patrol and follow-up investigation on a local level, and maintain the Department's participation and interaction with the Tulare County Gang Task Force and continue regional support, which includes Fresno County and other Gang Prevention organizations.

3. Continue to develop long lasting partnerships and community interaction through Citizen Volunteers, Police Explorers, Project Listen, SRO, Neighborhood Watch, and the Police Advisory Commission.

4. Continue to build and maintain a strong Reserve Program.

Police Services

Management Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Department: 50 - Police				
Division: 001 - Administration				
Employee Services	601,952	633,938	620,880	635,159
Maintenance and Operations	38,601	30,040	28,395	36,280
Allocated Costs	24,852	23,505	23,505	29,565
Net City Cost	665,405	687,483	672,779	701,004
Employees				
Regular Full-time	4.00	4.00	4.00	4.00

Police Services
Program Summary

Patrol Services

Lieutenant Russell Son

PROGRAM PURPOSE:

This division provides emergency response for the fundamental police functions of crime prevention, deterrence of crime, apprehension of offenders, recovery and return of property, and traffic enforcement.

PROGRAM DESCRIPTION:

- The division consists of five Patrol Sergeants and twenty-five Police Officers. Five Patrol Sergeants and fourteen Police Officers are funded through the General Fund. Ten are funded through Measure F Public Safety Fund, and one is funded through the S.L.E.S.F. COPS grant. All are sworn positions and are commissioned by the State of California Commission on Peace Officer Standard and Training (POST).
- The division provides a cooperative effort in dealing with crime prevention based on a Community Oriented Policing and Problem Solving philosophy.
- The division provides Officers to staff the two School Resource Officer positions created through partnerships with the Dinuba Unified School District.
- The division provides two motorcycle Officers to conduct traffic enforcement, investigate traffic accidents, and coordinate DUI enforcement efforts.
- The division provides two Gang Task Force officers to suppress and investigate criminal activity associated with criminal street gangs.

KEY POINTS:

1. Enhance patrol services city wide through the implemented beat system.
2. Evaluate and enhance patrol services proportionately with the growth of the city and population.
3. Continue to train and support department personnel to promote leadership, stability, and career growth.

Police Services

Patrol Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Department: 50 - Police				
Division: 502 - Patrol				
Revenues				
Service Revenue	217,784	214,282	250,623	224,050
Public Safety Sales Tax	2,307,334	1,659,690	1,970,274	1,760,477
Revenue Total	2,525,118	1,873,972	2,220,897	1,984,527
Expenditures				
Employee Services	4,298,032	3,980,246	3,968,031	4,321,944
Maintenance and Operations	265,329	277,688	259,743	259,726
Principal Payments	46,500	0	102,891	74,635
Interest Payments	6,717	0	4,578	4,971
Allocated Costs	149,521	147,190	147,190	144,802
Capital Outlay	205,398	218,217	294,362	125,000
Transfer	0	0	78,476	0
Total Expenditures	4,971,497	4,623,341	4,855,271	4,931,078
Net City Cost	2,446,379	2,749,369	2,634,374	2,946,551
Employees				
Regular Full-time	30.00	30.00	30.00	29.00

Police Services
Program Summary

Investigative Services

Sergeant Reynaldo Vela

PROGRAM PURPOSE:

Under the direction of an assigned Sergeant, the investigations unit will perform technical law enforcement investigations of criminal activity. To analyze complex situations, identify, collect, and preserve evidence. To develop the necessary data to successfully obtain a criminal complaint and apprehend outstanding fugitives.

PROGRAM DESCRIPTION:

Currently, a Sergeant supervises four Detectives and in July 2015 a full time Evidence Technician. One of the Detective positions is funded by Measure F. Two detectives investigate general crimes and two detectives are in the Special Enforcement Unit and they specialize in gang investigations. The Sergeant reviews cases that are forwarded from the Patrol division. The Sergeant provides direction and assigns each case to a Detective to conduct a follow up investigation. The Sergeant also ensures that the Evidence Technician properly collects, stores, and disposes of evidence or property.

- To develop the knowledge and apply modern law enforcement procedures and techniques in order to successfully identify, collect, and preserve forensic evidence. In addition, conduct interviews with victims, witnesses, and interrogating suspected criminals.
- To comprehend and articulate complex facts in a written report, present the facts, exhibit evidence, and testify in court in a professional manner.
- To develop partnerships throughout the community, networking with department employees, developing good working relationships with allied agencies, and resources for assistance that may require additional expertise.

KEY POINTS:

1. To receive cases that require additional follow up investigation outside the scope of the patrol division or cases that are more sensitive in nature.
2. To provide modern law enforcement procedures and techniques in processing crime scenes.
3. To obtain the necessary data in order to successfully acquire the filing of criminal complaints and the apprehension of outstanding fugitives.
4. To provide background intelligence for gang enforcement in the City of Dinuba.
5. To successfully manage the evidence collection process by identifying, collecting, and preserving forensic evidence.
6. The Special Enforcement Unit's primary functions are investigation, prevention and providing knowledge of gang activity and crimes.

Police Services Department

Investigative Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Department: 50 - Police				
Division: 503 - Investigative				
Revenues				
Public Safety Sales Tax	**151,322**	**137,996**	**173,358**	**145,191**
Revenues Total	**151,322**	**137,996**	**173,358**	**145,191**
Expenditures				
Employee Services	**493,877**	**473,896**	**505,752**	**524,649**
Maintenance and Operations	**34,836**	**31,782**	**51,524**	**34,209**
Allocated Costs	**17,538**	**16,593**	**16,593**	**15,619**
Transfer	**0**	**0**	**8,888**	**0**
Expenditures Total	**546,251**	**522,271**	**582,757**	**574,477**
Net City Cost	**394,929**	**384,275**	**409,399**	**429,286**
Employees				
Regular Full-time	**4.00**	**4.00**	**4.00**	**5.00**
Part-time	**0.73**	**0.73**	**0.73**	**0.00**

Police Services
Program Summary

Records and Communications

Sergeant
Ryan Robison

PROGRAM PURPOSE:

Maintains public and confidential records of all police department investigations of criminal cases, traffic accidents, and non-criminal incidents as required by statute. Provides radio communication services for Police and Fire. Handles telephone requests for routine and emergency services to city residents twenty-four hours a day, seven days a week.

PROGRAM DESCRIPTION:

- The Communications Division consists of seven full-time Communications Dispatchers. Five Dispatchers are funded through the General Fund, and two are funded through Measure F Public Safety Fund. One of the general fund dispatcher positions has been allocated to pay for services provided by TCAD (Tulare County Consolidated Ambulance Dispatch), which provides self-help to the citizens of Dinuba when an ambulance is needed. Seven Dispatchers are currently authorized for Communications.
- Records/Communications personnel maintain extensive files of police investigations and activities in an organized and efficient manner in accordance with existing law. Communications personnel also handle all requests for routine and emergency services from the public and maintain radio and telephone logs and recordings to ensure that police and fire personnel are dispatched in a timely manner. In addition, communications personnel greet and assist the public that comes into the Police Department requesting assistance during and after business hours.
- Calls for service totals decreased (1%) from the previous year of 2013:

  2012 – 40,133

  2013—35,636

  2014—35,959

KEY POINTS:

1. Utilize volunteers to augment staff in Records.
2. Increase training to improve the quality of service to the public.
3. Implement a second Dispatcher during busy hours of service to ensure prompt service to the public.
4. The Records/Communications Division is responsible for integrity and accountability of all records.

Police Services Department

Records and Communications Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Department: 50 - Police				
Division: 504 - Records & Communication				
Revenues				
Public Safety Sales Tax	**169,539**	**146,150**	**154,517**	**160,849**
Revenues Total	**169,539**	**146,150**	**154,517**	**160,849**
Expenditures				
Employee Services	**514,329**	**495,027**	**492,309**	**543,241**
Maintenance and Operations	**35,103**	**39,202**	**41,034**	**38,098**
Allocated Costs	**18,682**	**18,644**	**18,644**	**16,500**
Transfers	**0**	**0**	**7,855**	**0**
Expenditures Total	**568,114**	**552,873**	**559,842**	**597,839**
Net City Cost	**398,575**	**406,723**	**405,325**	**436,990**
Employees				
Regular Full-time	**7.00**	**7.00**	**7.00**	**5.00**

Police Services
Program Summary

Animal Control Services

PROGRAM PURPOSE:

To respond to requests for animal control services for the City of Dinuba. To educate the public about responsible pet ownership, animal welfare, and to identify health issues regarding unvaccinated animals. To identify and license all dogs within the City.

PROGRAM DESCRIPTION:

- Animal Control Services are supervised by the on duty patrol Sergeant. It consists of two part-time Animal Control Officers who patrol the City to locate and capture stray dogs, and transport stray and dangerous dogs to the animal shelter provider. Investigates animal bite complaints and impounds animals determined to be a threat to the community, and picks up and disposes of dead animals. Unit ensures that all dogs within the City are licensed and fines are imposed for all violations of City ordinance.
- Investigates complaints of animal cruelty and cites violators.
- During 2014, 466 dogs were impounded, 250 dead animals transported to Reedley vet for disposal and 259 citations issued. All stats are up substantially from 2013.

Sergeant Jason Kent

KEY POINTS:

1. To contract with SPCA for animal shelter services for 2015/2016.
2. To continue dog-licensing efforts and educate the community of the Animal Control Officer's role.

Police Services Department

Animal Control Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Division: 505 - Animal Control				
Revenues				
Animal Control Fees	**15,209**	**14,900**	**42,498**	**14,400**
Revenues Total	**15,209**	**14,900**	**42,498**	**14,400**
Expenditures				
Employee Services	**75,791**	**82,674**	**68,592**	**77,316**
Maintenance and Operations	**72,144**	**73,793**	**77,883**	**76,346**
Allocated Costs	**5,257**	**5,007**	**5,007**	**5,161**
Capital Outlay	**0**	**0**	**0**	**28,500**
Expenditures Total	**153,192**	**161,474**	**151,482**	**187,323**
Net City Cost	**137,983**	**146,574**	**108,984**	**172,923**
Employees				
Part-time	**1.46**	**1.46**	**1.46**	**1.46**

Police Services
Program Summary

Community Service Officers

PROGRAM PURPOSE:

To provide enforcement of city ordinances in downtown Dinuba, including parking, streets and sidewalks, Skate Park, and the Entertainment Plaza. To provide a department presence to report possible policing issues in the entertainment plaza, the sixteen block main street district, and during community events in the downtown area on a sixteen hour basis.

Duties have also expanded to assist with patrol, which include traffic control, minor property damage traffic collisions, and the storage of vehicles.

PROGRAM DESCRIPTION:

- Community Service Office is supervised by a Patrol Sergeant and consists of two full-time Community Service Officers who patrol the sixteen block downtown business district area to provide a sixteen hour, six day per week Police Department presence for security and to report any possible policing issues. Additional duties have also been implemented for the security of all city parks and commercial shopping areas and include investigating minor property damage, the storage of vehicles, and fingerprinting (LiveScan) services to the general public.

Sergeant Eric Trevino

- Unit ensures that all City of Dinuba ordinances are enforced in relation to parking, skate park, and streets and sidewalks.
- Provides assistance with Project Lifesaver, A public safety program designed to protect and locate missing persons due to wandering, often caused by illnesses such as Alzheimer's, Autism Down Syndrome and Developmental Disorders.
- Unit ensures that all City of Dinuba ordinances are enforced in relation to parking, skate park, and streets and sidewalks.
- Provide assistance to the Police Department, City of Dinuba and the citizens of Dinuba.
- Issued 326 citations during 2014.

KEY POINTS:

1. To continue to provide a Police Department presence in the downtown business district.
2. To promote the main street/Chamber of Commerce philosophy in making Dinuba a greater place to do business, live, work, and play.

Police Services

Community Service Officer Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Division: 506 - Community Service Officer				
Employee Services	**136,411**	**142,343**	**143,015**	**155,413**
Maintenance and Operations	**15,181**	**10,892**	**14,441**	**11,764**
Allocated Costs	**5,167**	**4,924**	**4,924**	**5,390**
Net City Cost	**156,760**	**158,159**	**162,380**	**172,567**
Employees				
Regular Full-time	**2.00**	**2.00**	**2.00**	**2.00**

Police Services

C.O.P.S. Grant

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 302 - State (COPS) Program Fund				
Revenues				
Use of Money & Property	**(76)**	**1,000**	**(29)**	**1,000**
Intergovernmental	**100,000**	**100,000**	**95,796**	**100,000**
Revenues Total	**99,924**	**101,000**	**95,767**	**101,000**
Expenditures				
Employee Services	**99,828**	**101,000**	**102,936**	**97,891**
Allocated Costs	**0**	**0**	**0**	**3,119**
Expenditures Total	**99,828**	**101,000**	**102,936**	**101,010**
Net City Cost	**(96)**	**0**	**7,169**	**10**
Employees				
Regular Full-time	**1.00**	**1.00**	**1.00**	**1.00**

Fund: 101 - General Fund Police Summary		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	2,088,431	2,067,255	2,404,581	2,227,159	2,583,510
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	57,852
600.1020	EMP SRVS Part Time Salaries	72,943	84,894	89,424	75,661	57,365
600.1030	EMP SRVS Overtime	116,102	130,660	45,400	168,422	45,400
600.1040	EMP SRVS Temporary Help	122,519	31,587	96,729	90,983	96,729
600.1050	EMP SRVS Standby	3,300	2,605	6,409	2,115	6,409
600.1060	EMP SRVS Holiday	92,323	83,666	104,282	82,936	108,368
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	601,532	717,162	681,607	681,607	604,125
600.1090	EMP SRVS Social Security	6,638	2,201	5,997	5,840	5,998
600.1100	EMP SRVS Medicare	34,411	34,532	39,823	38,357	42,513
600.1110	EMP SRVS Disability/Life Insurance	59,193	60,344	64,863	64,863	70,723
600.1120	EMP SRVS Health/Dental/Vision	443,240	428,840	473,600	473,600	577,590
600.1130	EMP SRVS Worker's Compensation	106,589	120,502	149,111	149,111	185,073
600.1140	EMP SRVS Unemployment Insurance	10,688	5,830	3,398	3,398	3,584
600.1170	EMP SRVS Uniform Allowance	18,933	23,014	19,230	20,742	22,570
600.1190	EMP SRVS Stipends	0	0	0	19	0
Total: Employee Service - Employee Services		**3,776,843**	**3,793,092**	**4,184,454**	**4,084,813**	**4,467,809**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,784	3,394	7,903	5,523	8,113
610.1020	SUPPLIES Operating Supplies	12,924	24,772	37,499	28,854	32,317
610.1030	SUPPLIES Lubricant & Fuels	82,068	78,079	70,513	60,777	65,100
610.1040	SUPPLIES Repair & Maintenance	0	0	0	0	0
610.1080	SUPPLIES Volunteers Supplies	1,922	5,219	5,150	5,438	5,150
610.1090	SUPPLIES Prisoner Supplies	6,141	7,375	5,000	7,296	7,500
610.1110	SUPPLIES Explorers Supplies	0	0	0	0	3,000
620.1010	UTILITIES Electric	25,811	27,408	14,781	27,679	16,517
620.1020	UTILITIES Gas	5,434	5,628	2,500	4,581	7,700
620.1030	UTILITIES Water	0	0	13,100	0	0
620.1040	UTILITIES Cable	0	0	1,719	160	400
630.1010	COMMUNICATION Telephone	45,804	38,060	20,776	17,651	22,556
630.1020	COMMUNICATION Cellphone	0	0	12,500	10,113	13,929
630.1030	COMMUNICATION Internet	0	0	2,009	2,362	0
630.1040	COMMUNICATION Postage	0	0	3,334	1,152	0
640.1010	SERVICES Professional & Technical	55,850	58,770	57,496	72,491	53,350
640.1020	SERVICES Contractual Services	87,731	89,210	92,567	110,653	101,815
640.1080	SERVICES Other Fees	0	0	0	0	0
640.1160	SERVICES Dog License Fees	0	0	0	4	0
650.1010	TRAINING Travel & Conference	1,849	2,238	3,235	4,839	4,900
650.1020	TRAINING Training & Vocational	9,064	9,716	9,134	2,724	6,535
670.1010	MAINTENANCE Repair & Maintenance	633	0	0	0	4,600
670.1030	MAINTENANCE Equipment	0	0	210	0	210
670.1040	MAINTENANCE Vehicle Maintenance	4,057	3,170	3,158	3,170	3,158
670.1050	MAINTENANCE Maintenance	5,516	6,466	5,236	3,680	1,400
690.1010	SPC DEPT EXP Due & Subscriptions -	55,996	45,627	21,887	25,578	20,326
690.1030	SPC DEPT EXP Printing & Binding	5,665	7,727	2,912	6,316	7,329
690.1180	SPC DEPT EXP Community Promotion	2,483	2,816	4,801	13,241	2,400
690.1190	SPC DEPT EXP Police Advisor	204	239	1,000	235	1,000
690.1200	SPC DEPT EXP Armory/Range Expense	17,408	16,743	17,000	17,737	17,000
690.1230	SPC DEPT EXP Informant Expenses	900	900	1,233	1,230	0
690.1350	SPC DEPT EXP Summer Camp	0	0	0	109	3,000
799.1100	MISCELLANEOUS Uncollectible	27,551	0	0	0	0
799.2000	MISCELLANEOUS Bad Debts Expense	0	0	0	0	0
Total: M & O - Maintenance and Operations		**457,795**	**433,556**	**416,653**	**433,593**	**409,305**

Fund: 101 - General Fund Police Summary		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	49,818	48,160	50,529	50,529	52,293
605.1020	ALLOC COSTS Property & Fire	33,626	33,711	27,112	27,112	18,825
605.1030	ALLOC COSTS Auto Insurance	240	480	480	480	6,245
605.1040	ALLOC COSTS Risk Management	75,145	75,606	80,259	80,259	70,994
605.1130	ALLOC COSTS Retiree Health	0	8,039	2,278	2,278	13,800
	Total: Allocated Costs - Allocated Costs	**158,829**	**165,996**	**160,658**	**160,658**	**162,157**
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other	0	0	0	0	28,500
730.1070	CAPITAL OUTLAY Machinery and	7,020	40,378	0	0	30,000
	Total: Capital Outlay - Capital Outlay	**7,020**	**40,378**	**0**	**0**	**58,500**
Transfer - Transfer						
900.501	TRSF OUT Successor Agency	0	0	0	0	0
	Total: Transfer - Transfer	**0**	**0**	**0**	**0**	**0**
	Expenditures Total	**4,400,486**	**4,433,023**	**4,761,765**	**4,679,064**	**5,097,771**

Fund: 101 - General Fund Department: 50 - Police Division: 001 - Administration		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	249,960	387,782	407,955	395,064	403,300
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	14,918
600.1030	EMP SRVS Overtime	0	0	500	0	500
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	68,113	125,129	131,324	131,324	107,270
600.1100	EMP SRVS Medicare	2,322	5,605	5,995	5,877	6,145
600.1110	EMP SRVS Disability/Life Insurance	7,119	10,550	11,015	11,015	11,292
600.1120	EMP SRVS Health/Dental/Vision	49,000	56,800	59,200	59,200	69,200
600.1130	EMP SRVS Worker's Compensation	8,295	13,596	16,052	16,052	19,718
600.1140	EMP SRVS Unemployment Insurance	990	990	397	397	416
600.1170	EMP SRVS Uniform Allowance	833	1,500	1,500	1,950	2,400
600.1190	EMP SRVS Stipends	0	0	0	0	0
	Total: Employee Service - Employee Services	**386,632**	**601,952**	**633,938**	**620,880**	**635,159**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	305	286	1,030	1,300	1,000
610.1020	SUPPLIES Operating Supplies	360	1,458	371	1,967	800
610.1030	SUPPLIES Lubricant & Fuels	765	1,991	2,004	1,455	1,600
610.1080	SUPPLIES Volunteers Supplies	1,922	5,219	5,150	5,438	5,150
610.1110	SUPPLIES Explorers Supplies	0	0	0	0	3,000
620.1010	UTILITIES Electric	2,212	2,246	2,781	2,275	2,500
620.1020	UTILITIES Gas	0	0	0	0	0
620.1030	UTILITIES Water	0	0	0	0	0
620.1040	UTILITIES Cable	0	0	0	160	400
630.1010	COMMUNICATION Telephone	5,711	4,443	2,000	1,845	780
630.1020	COMMUNICATION Cellphone	0	0	1,000	1,995	2,820
630.1040	COMMUNICATION Postage	0	0	736	31	0
640.1010	SERVICES Professional & Technical	1,265	1,379	3,090	1,441	3,150
640.1020	SERVICES Contractual Services	0	0	0	1,276	400
650.1010	TRAINING Travel & Conference	742	1,451	1,250	1,954	1,500
650.1020	TRAINING Training & Vocational	1,447	1,745	1,339	632	1,000
670.1010	MAINTENANCE Repair & Maintenance	0	0	0	0	0
670.1040	MAINTENANCE Vehicle Maintenance	4,057	3,170	3,158	3,170	3,158
670.1050	MAINTENANCE Maintenance	1,265	1,564	1,236	1,367	1,400
690.1010	SPC DEPT EXP Due & Subscriptions -	8,339	13,120	1,288	1,620	3,412
690.1030	SPC DEPT EXP Printing & Binding	507	0	206	85	210
690.1180	SPC DEPT EXP Community Promotion	0	289	2,401	38	0
690.1190	SPC DEPT EXP Police Advisor	204	239	1,000	235	1,000
690.1350	SPC DEPT EXP Summer Camp	0	0	0	109	3,000
799.1100	MISCELLANEOUS Uncollectible	27,551	0	0	0	0
799.2000	MISCELLANEOUS Bad Debts Expense	0	0	0	0	0
	Total: M & O - Maintenance and Operations	**56,652**	**38,601**	**30,040**	**28,395**	**36,280**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	5,462	5,142	6,793	6,793	7,546
605.1020	ALLOC COSTS Property & Fire	3,687	3,599	3,645	3,645	2,717
605.1030	ALLOC COSTS Auto Insurance	0	0	0	0	657
605.1040	ALLOC COSTS Risk Management	8,238	8,072	10,789	10,789	10,245
605.1130	ALLOC COSTS Retiree Health	0	8,039	2,278	2,278	8,400
	Total: Allocated Costs - Allocated Costs	**17,387**	**24,852**	**23,505**	**23,505**	**29,565**
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and	0	0	0	0	0
	Total: Capital Outlay - Capital Outlay	**0**	**0**	**0**	**0**	**0**
	Division Total: 001 - Administration	**460,671**	**665,405**	**687,483**	**672,779**	**701,004**

Fund: 101 - General Fund Department: 50 - Police Division: 502 - Patrol		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	1,395,246	1,211,484	1,525,580	1,377,244	1,646,980
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	34,356
600.1020	EMP SRVS Part Time Salaries	0	3,200	0	0	0
600.1030	EMP SRVS Overtime	91,549	103,731	33,483	126,908	33,483
600.1040	EMP SRVS Temporary Help	122,519	31,587	96,729	90,983	96,729
600.1050	EMP SRVS Standby	0	0	0	300	0
600.1060	EMP SRVS Holiday	74,827	66,707	81,309	67,434	84,687
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	404,414	461,972	426,219	426,219	379,198
600.1090	EMP SRVS Social Security	6,638	2,201	5,997	5,840	5,998
600.1100	EMP SRVS Medicare	24,075	20,456	25,188	24,077	27,207
600.1110	EMP SRVS Disability/Life Insurance	40,092	37,188	41,191	41,191	44,860
600.1120	EMP SRVS Health/Dental/Vision	268,240	244,240	281,200	281,200	335,390
600.1130	EMP SRVS Worker's Compensation	71,688	77,648	98,143	98,143	122,465
600.1140	EMP SRVS Unemployment Insurance	6,007	2,933	1,888	1,888	2,005
600.1170	EMP SRVS Uniform Allowance	14,479	18,648	14,000	14,156	16,240
600.1190	EMP SRVS Stipends	0	0	0	19	0
	Total: Employee Service - Employee Services	**2,519,775**	**2,281,996**	**2,630,927**	**2,555,602**	**2,829,598**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	978	1,618	4,500	2,497	4,500
610.1020	SUPPLIES Operating Supplies	8,009	18,495	32,000	16,922	24,000
610.1030	SUPPLIES Lubricant & Fuels	67,642	62,968	57,000	47,502	52,000
610.1090	SUPPLIES Prisoner Supplies	6,141	7,375	5,000	7,296	7,500
620.1010	UTILITIES Electric	17,695	18,113	9,000	16,113	6,403
620.1020	UTILITIES Gas	0	0	1,000	396	800
620.1030	UTILITIES Water	0	0	8,000	0	0
620.1040	UTILITIES Cable	0	0	500	0	0
630.1010	COMMUNICATION Telephone	32,029	25,028	13,776	9,356	15,776
630.1020	COMMUNICATION Cellphone	0	0	8,000	6,691	10,000
630.1030	COMMUNICATION Internet	0	0	1,500	1,691	0
630.1040	COMMUNICATION Postage	0	0	2,000	10	0
640.1010	SERVICES Professional & Technical	25,413	26,118	27,000	36,806	25,000
640.1020	SERVICES Contractual Services	10,269	20,601	20,500	27,336	29,415
640.1080	SERVICES Other Fees	0	0	0	0	0
650.1010	TRAINING Travel & Conference	0	0	1,650	93	1,600
650.1020	TRAINING Training & Vocational	5,760	5,831	3,700	1,365	2,800
670.1010	MAINTENANCE Repair & Maintenance	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	32,176	24,549	13,918	19,017	10,914
690.1030	SPC DEPT EXP Printing & Binding	5,050	7,727	2,500	3,583	2,500
690.1180	SPC DEPT EXP Community Promotion	2,483	2,527	2,400	13,203	2,400
690.1200	SPC DEPT EXP Armory/Range Expense	17,408	16,743	17,000	17,737	17,000
	Total: M & O - Maintenance and Operations	**231,052**	**237,692**	**230,944**	**227,615**	**212,608**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	31,978	31,688	32,416	32,416	32,526
605.1020	ALLOC COSTS Property & Fire	21,585	22,182	17,394	17,394	11,709
605.1030	ALLOC COSTS Auto Insurance	240	480	480	480	4,602
605.1040	ALLOC COSTS Risk Management	48,236	49,747	51,490	51,490	44,158
605.1130	ALLOC COSTS Retiree Health	0	0	0	0	5,400
	Total: Allocated Costs - Allocated Costs	**102,039**	**104,097**	**101,780**	**101,780**	**98,395**
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and	7,020	40,378	0	0	30,000
	Total: Capital Outlay - Capital Outlay	**7,020**	**40,378**	**0**	**0**	**30,000**
Transfer - Transfer						
900.501	TRSF OUT Successor Agency	0	0	0	0	0
	Total: Transfer - Transfer	**0**	**0**	**0**	**0**	**0**
	Division Total: 502 - Patrol	**2,859,886**	**2,664,163**	**2,963,651**	**2,884,997**	**3,170,601**

Fund: 101 - General Fund Department: 50 - Police Division: 503 - Investigative		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	163,509	179,365	177,304	167,102	220,295
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	5,193
600.1020	EMP SRVS Part Time Salaries	22,772	24,438	26,631	27,857	0
600.1030	EMP SRVS Overtime	17,843	22,546	5,317	29,057	5,317
600.1050	EMP SRVS Standby	3,300	2,605	6,409	1,815	6,409
600.1060	EMP SRVS Holiday	9,028	8,251	12,264	7,743	12,570
600.1080	EMP SRVS PERS	50,168	62,972	61,620	61,620	56,155
600.1100	EMP SRVS Medicare	3,125	3,357	3,272	3,311	3,590
600.1110	EMP SRVS Disability/Life Insurance	4,482	4,617	4,726	4,726	6,028
600.1120	EMP SRVS Health/Dental/Vision	28,000	28,400	29,600	29,600	51,900
600.1130	EMP SRVS Worker's Compensation	8,833	9,713	11,592	11,592	14,240
600.1140	EMP SRVS Unemployment Insurance	901	465	272	272	284
600.1170	EMP SRVS Uniform Allowance	1,345	1,050	1,400	1,094	1,600
	Total: Employee Service - Employee Services	**313,307**	**347,779**	**340,407**	**345,789**	**383,581**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	397	817	773	982	1,000
610.1020	SUPPLIES Operating Supplies	3,311	3,213	2,500	5,642	3,500
610.1030	SUPPLIES Lubricant & Fuels	1,417	2,036	2,000	2,925	2,500
610.1090	SUPPLIES Prisoner Supplies	0	0	0	0	0
620.1010	UTILITIES Electric	2,174	2,209	1,000	2,238	1,950
620.1020	UTILITIES Gas	0	0	200	0	750
620.1030	UTILITIES Water	0	0	1,000	0	0
620.1040	UTILITIES Cable	0	0	66	0	0
630.1010	COMMUNICATION Telephone	1,517	2,188	1,500	1,334	1,500
630.1020	COMMUNICATION Cellphone	0	0	500	944	509
630.1030	COMMUNICATION Internet	0	0	9	359	0
630.1040	COMMUNICATION Postage	0	0	0	0	0
640.1010	SERVICES Professional & Technical	15,655	14,992	12,500	23,726	15,500
640.1020	SERVICES Contractual Services	0	0	0	597	0
650.1010	TRAINING Travel & Conference	0	371	335	793	600
650.1020	TRAINING Training & Vocational	924	930	2,060	268	1,800
670.1010	MAINTENANCE Repair & Maintenance	0	0	0	0	4,600
670.1050	MAINTENANCE Maintenance	4,251	4,902	4,000	2,313	0
690.1010	SPC DEPT EXP Due & Subscriptions -	3,613	2,278	1,900	877	0
690.1030	SPC DEPT EXP Printing & Binding	109	0	206	0	0
690.1230	SPC DEPT EXP Informant Expenses	900	900	1,233	1,230	0
	Total: M & O - Maintenance and Operations	**34,269**	**34,836**	**31,782**	**44,227**	**34,209**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,166	3,766	3,868	3,868	4,230
605.1020	ALLOC COSTS Property & Fire	2,812	2,636	2,075	2,075	1,523
605.1040	ALLOC COSTS Risk Management	6,284	5,912	6,143	6,143	5,743
	Total: Allocated Costs - Allocated Costs	**13,262**	**12,314**	**12,086**	**12,086**	**11,496**
	Division Total: 503 - Investigative	**360,837**	**394,929**	**384,275**	**402,102**	**429,286**

Fund: 101 - General Fund Department: 50 - Police Division: 504 - Records & Communication		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	203,214	210,046	211,926	205,573	227,820
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	1,748
600.1030	EMP SRVS Overtime	6,710	4,353	6,100	12,103	6,100
600.1040	EMP SRVS Temporary Help	0	0	0	0	0
600.1060	EMP SRVS Holiday	8,467	8,708	10,709	7,758	11,111
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	52,457	41,232	37,117	37,117	37,782
600.1100	EMP SRVS Medicare	3,105	3,179	3,316	3,223	3,550
600.1110	EMP SRVS Disability/Life Insurance	5,457	5,865	5,722	5,722	6,200
600.1120	EMP SRVS Health/Dental/Vision	70,000	71,000	74,000	74,000	86,500
600.1130	EMP SRVS Worker's Compensation	2,117	2,328	2,778	2,778	3,412
600.1140	EMP SRVS Unemployment Insurance	1,649	852	497	497	519
600.1170	EMP SRVS Uniform Allowance	1,600	1,600	2,000	2,163	2,000
Total Employee Service - Employee Services		**354,776**	**349,163**	**354,165**	**350,935**	**386,742**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,104	673	1,600	744	1,613
610.1020	SUPPLIES Operating Supplies	546	961	1,628	1,673	1,641
610.1040	SUPPLIES Repair & Maintenance	0	0	0	0	0
620.1010	UTILITIES Electric	0	0	0	1,501	0
620.1020	UTILITIES Gas	5,434	5,628	1,000	4,151	6,150
620.1030	UTILITIES Water	0	0	4,000	0	0
620.1040	UTILITIES Cable	0	0	1,100	0	0
630.1010	COMMUNICATION Telephone	6,218	6,082	3,000	4,828	4,000
630.1020	COMMUNICATION Cellphone	0	0	3,000	425	600
630.1030	COMMUNICATION Internet	0	0	500	312	0
630.1040	COMMUNICATION Postage	0	0	598	1,111	0
640.1010	SERVICES Professional & Technical	10,235	12,319	13,000	6,331	6,000
640.1020	SERVICES Contractual Services	5,887	3,910	6,816	12,443	7,000
650.1010	TRAINING Travel & Conference	1,107	416	0	1,999	1,200
650.1020	TRAINING Training & Vocational	756	1,209	1,475	210	275
670.1010	MAINTENANCE Repair & Maintenance	633	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	7,425	3,905	1,485	2,658	5,000
690.1030	SPC DEPT EXP Printing & Binding	0	0	0	2,649	4,619
Total M & O - Maintenance and Operations		**39,345**	**35,103**	**39,202**	**41,034**	**38,098**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,928	4,376	4,274	4,274	4,471
605.1020	ALLOC COSTS Property & Fire	3,326	3,063	2,293	2,293	1,609
605.1040	ALLOC COSTS Risk Management	7,433	6,870	6,789	6,789	6,070
Total Allocated Costs - Allocated Costs		**15,687**	**14,309**	**13,356**	**13,356**	**12,150**
Division Total: 504 - Records & Communication		**409,808**	**398,575**	**406,723**	**405,325**	**436,990**

Fund: 101 - General Fund Department: 50 - Police Division: 505 - Animal Control		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	0	0	30	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	50,171	57,256	62,793	47,804	57,365
600.1080	EMP SRVS PERS	11,140	10,919	10,998	10,998	9,442
600.1100	EMP SRVS Medicare	727	830	866	694	763
600.1120	EMP SRVS Health/Dental/Vision	0	0	0	0	0
600.1130	EMP SRVS Worker's Compensation	5,747	6,320	7,542	7,542	9,264
600.1140	EMP SRVS Unemployment Insurance	481	249	145	145	152
600.1170	EMP SRVS Uniform Allowance	676	216	330	1,379	330
Total Employee Service - Employee Services		**68,942**	**75,791**	**82,674**	**68,592**	**77,316**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	1,541	1,576
610.1030	SUPPLIES Lubricant & Fuels	7,126	6,081	4,696	4,510	5,000
620.1010	UTILITIES Electric	0	17	0	1,548	2,500
620.1020	UTILITIES Gas	0	0	0	0	0
620.1030	UTILITIES Water	0	0	0	0	0
620.1040	UTILITIES Cable	0	0	0	0	0
630.1010	COMMUNICATION Telephone	329	318	500	287	500
630.1020	COMMUNICATION Cellphone	0	0	0	58	0
630.1040	COMMUNICATION Postage	0	0	0	0	0
640.1020	SERVICES Contractual Services	71,575	64,700	65,251	69,000	65,000
640.1160	SERVICES Dog License Fees	0	0	0	4	0
650.1020	TRAINING Training & Vocational	127	0	560	149	560
670.1030	MAINTENANCE Equipment	0	0	210	0	210
690.1010	SPC DEPT EXP Due & Subscriptions -	3,539	1,027	2,576	786	1,000
Total M & O - Maintenance and Operations		**82,696**	**72,144**	**73,793**	**77,883**	**76,346**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,501	1,608	1,602	1,602	1,778
605.1020	ALLOC COSTS Property & Fire	1,013	1,125	860	860	640
605.1030	ALLOC COSTS Auto Insurance	0	0	0	0	329
605.1040	ALLOC COSTS Risk Management	2,265	2,524	2,545	2,545	2,414
Total Allocated Costs - Allocated Costs		**4,779**	**5,257**	**5,007**	**5,007**	**5,161**
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other	0	0	0	0	28,500
Total Capital Outlay - Capital Outlay		**0**	**0**	**0**	**0**	**28,500**
Division Total: 505 - Animal Control		**156,418**	**153,192**	**161,474**	**151,482**	**187,323**

Fund: 101 - General Fund Department: 50 - Police Division: 506 - Community Service Officer		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	76,502	78,578	81,816	82,145	85,115
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	1,637
600.1030	EMP SRVS Overtime	0	30	0	354	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	15,240	14,938	14,329	14,329	14,278
600.1100	EMP SRVS Medicare	1,056	1,104	1,186	1,175	1,258
600.1110	EMP SRVS Disability/Life Insurance	2,043	2,124	2,209	2,209	2,343
600.1120	EMP SRVS Health/Dental/Vision	28,000	28,400	29,600	29,600	34,600
600.1130	EMP SRVS Worker's Compensation	9,909	10,897	13,004	13,004	15,974
600.1140	EMP SRVS Unemployment Insurance	660	341	199	199	208
	Total: Employee Service - Employee Services	**133,410**	**136,411**	**142,343**	**143,015**	**155,413**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	698	646	1,000	1,109	800
610.1030	SUPPLIES Lubricant & Fuels	5,117	5,003	4,813	4,386	4,000
620.1010	UTILITIES Electric	3,730	4,824	2,000	4,004	3,164
620.1020	UTILITIES Gas	0	0	300	33	0
620.1030	UTILITIES Water	0	0	100	0	0
620.1040	UTILITIES Cable	0	0	53	0	0
630.1010	COMMUNICATION Telephone	0	0	0	0	0
630.1040	COMMUNICATION Postage	0	0	0	0	0
640.1010	SERVICES Professional & Technical	3,282	3,961	1,906	4,188	3,700
640.1020	SERVICES Contractual Services	0	0	0	0	0
650.1020	TRAINING Training & Vocational	50	0	0	100	100
690.1010	SPC DEPT EXP Due & Subscriptions -	904	747	720	620	0
	Total: M & O - Maintenance and Operations	**13,780**	**15,181**	**10,892**	**14,441**	**11,764**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,783	1,580	1,576	1,576	1,742
605.1020	ALLOC COSTS Property & Fire	1,203	1,106	845	845	627
605.1030	ALLOC COSTS Auto Insurance	0	0	0	0	657
605.1040	ALLOC COSTS Risk Management	2,689	2,481	2,503	2,503	2,364
	Total: Allocated Costs - Allocated Costs	**5,675**	**5,167**	**4,924**	**4,924**	**5,390**
	Division Total: 506 - Community Service Officer	**152,866**	**156,760**	**158,159**	**162,380**	**172,567**
	Department Total: 50 - Police	**4,400,486**	**4,433,023**	**4,761,765**	**4,679,065**	**5,097,771**

Fund: 301 - Public Safety Sales Tax Department: 50 - Police Division: 502 - Patrol		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	753,598	1,168,695	785,043	798,667	858,645
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	27,171
600.1030	EMP SRVS Overtime	40,764	68,132	30,500	77,382	30,500
600.1060	EMP SRVS Holiday	33,272	38,208	38,088	38,361	43,218
600.1080	EMP SRVS PERS	197,787	395,418	255,461	255,461	234,378
600.1100	EMP SRVS Medicare	11,708	18,875	11,383	13,214	13,472
600.1110	EMP SRVS Disability/Life Insurance	19,608	31,289	21,196	21,196	22,844
600.1120	EMP SRVS Health/Dental/Vision	140,000	215,840	148,000	148,000	185,110
600.1130	EMP SRVS Worker's Compensation	39,361	65,790	51,654	51,654	67,896
600.1140	EMP SRVS Unemployment Insurance	3,298	2,589	994	994	1,112
600.1170	EMP SRVS Uniform Allowance	7,000	11,200	7,000	7,500	8,000
	Total: Employee Service - Employee Services	**1,246,396**	**2,016,036**	**1,349,319**	**1,412,429**	**1,492,346**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	645	425	2,091	1,254	2,110
610.1020	SUPPLIES Operating Supplies	54	862	1,155	2,159	1,165
610.1030	SUPPLIES Lubricant & Fuels	28,468	24,582	34,909	24,327	35,185
630.1010	COMMUNICATION Telephone	1,172	1,185	500	333	573
630.1020	COMMUNICATION Cellphone	0	0	1,000	406	1,010
630.1030	COMMUNICATION Internet	0	0	0	1,707	0
630.1040	COMMUNICATION Postage	0	0	72	0	0
640.1010	SERVICES Professional & Technical	0	0	1,572	121	1,585
650.1010	TRAINING Travel & Conference	0	0	105	105	105
650.1020	TRAINING Training & Vocational	457	415	2,619	1,676	2,640
670.1040	MAINTENANCE Vehicle Maintenance	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	2,274	169	2,721	38	2,745
	Total: M & O - Maintenance and Operations	**33,070**	**27,637**	**46,744**	**32,128**	**47,118**
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Police Vehicles	0	46,500	0	102,891	74,635
	Total: Principal Pymts - Principal Payments	**0**	**46,500**	**0**	**102,891**	**74,635**
Interest Pymts - Interest Payments						
720.2050	INTEREST Police Vehicles	0	6,717	0	4,578	4,971
	Total: Interest Pymts - Interest Payments	**0**	**6,717**	**0**	**4,578**	**4,971**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	13,507	13,671	14,301	14,301	15,867
605.1020	ALLOC COSTS Property & Fire	9,117	9,570	7,674	7,674	5,712
605.1030	ALLOC COSTS Auto Insurance	360	720	720	720	3,287
605.1040	ALLOC COSTS Risk Management	20,375	21,463	22,715	22,715	21,541
605.1050	ALLOC COSTS Vehicle Maintenance	0	0	0	0	0
605.1130	ALLOC COSTS Retiree Health	0	0	0	0	0
	Total: Allocated Costs - Allocated Costs	**43,359**	**45,424**	**45,410**	**45,410**	**46,407**
Capital Outlay - Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	14,329	152,284	15,000	118,121	50,000
730.1040	CAPITAL OUTLAY Vehicles	36,653	0	108,217	82,864	0
730.1070	CAPITAL OUTLAY Machinery and	38,407	12,736	0	195	0
730.1080	CAPITAL OUTLAY Furniture and	0	0	95,000	93,183	45,000
	Total: Capital Outlay - Capital Outlay	**89,390**	**165,020**	**218,217**	**294,362**	**95,000**
Transfer - Transfer						
900.112	TRSF OUT Health Insurance	0	0	0	78,476	0
	Total: Transfer - Transfer	**0**	**0**	**0**	**78,476**	**0**
	Division Total: 502 - Patrol	**1,412,215**	**2,307,334**	**1,659,690**	**1,970,274**	**1,760,477**

Fund: 301 - Public Safety Sales Tax Department: 50 - Police Division: 503 - Investigative		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	81,077	80,084	79,681	82,458	82,556
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	3,019
600.1030	EMP SRVS Overtime	8,588	10,394	0	19,700	0
600.1050	EMP SRVS Standby	2,200	2,665	0	3,405	0
600.1060	EMP SRVS Holiday	2,875	3,807	3,809	3,925	4,075
600.1080	EMP SRVS PERS	22,773	26,277	25,929	25,929	23,258
600.1100	EMP SRVS Medicare	1,362	1,392	1,155	1,582	1,300
600.1110	EMP SRVS Disability/Life Insurance	2,258	2,080	2,151	2,151	2,311
600.1120	EMP SRVS Health/Dental/Vision	28,000	14,200	14,800	14,800	17,300
600.1130	EMP SRVS Worker's Compensation	847	4,328	5,165	5,165	6,345
600.1140	EMP SRVS Unemployment Insurance	660	170	99	99	104
600.1170	EMP SRVS Uniform Allowance	350	700	700	750	800
	Total: Employee Service - Employee Services	**150,990**	**146,098**	**133,489**	**159,963**	**141,068**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	0	0	0	0
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	0	0	0	0	0
610.1040	SUPPLIES Repair & Maintenance	0	0	0	0	0
640.1010	SERVICES Professional & Technical	0	0	0	0	0
650.1020	TRAINING Training & Vocational	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
	Total: M & O - Maintenance and Operations	**0**	**0**	**0**	**0**	**0**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,707	1,598	1,442	1,442	1,517
605.1020	ALLOC COSTS Property & Fire	1,152	1,118	774	774	546
605.1040	ALLOC COSTS Risk Management	2,575	2,508	2,291	2,291	2,060
	Total: Allocated Costs - Allocated Costs	**5,434**	**5,224**	**4,507**	**4,507**	**4,123**
Transfer - Transfer						
900.112	TRSF OUT Health Insurance	0	0	0	8,888	0
	Total: Transfer - Transfer	**0**	**0**	**0**	**8,888**	**0**
	Division Total: 503 - Investigative	**156,424**	**151,322**	**137,996**	**173,358**	**145,191**

Fund: 301 - Public Safety Sales Tax Department: 50 - Police Division: 504 - Records & Communication		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	78,008	95,654	86,127	85,550	93,220
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	1,748
600.1030	EMP SRVS Overtime	997	1,271	0	804	0
600.1060	EMP SRVS Holiday	4,234	4,626	4,365	4,529	4,717
600.1080	EMP SRVS PERS	20,360	29,386	15,084	15,084	15,630
600.1100	EMP SRVS Medicare	1,198	1,431	1,250	1,272	1,446
600.1110	EMP SRVS Disability/Life Insurance	2,018	2,326	2,326	2,326	2,565
600.1120	EMP SRVS Health/Dental/Vision	14,000	28,400	29,600	29,600	34,600
600.1130	EMP SRVS Worker's Compensation	3,936	931	1,111	1,111	1,365
600.1140	EMP SRVS Unemployment Insurance	330	341	199	199	208
600.1170	EMP SRVS Uniform Allowance	800	800	800	900	1,000
Total: Employee Service - Employee Services		**125,881**	**165,166**	**140,862**	**141,374**	**156,499**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	0	0	0	0
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	0	0	0	0	0
610.1040	SUPPLIES Repair & Maintenance	0	0	0	0	0
640.1010	SERVICES Professional & Technical	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
Classification Total: M & O - Maintenance and Operations		**0**	**0**	**0**	**0**	**0**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,415	1,337	1,692	1,692	1,601
605.1020	ALLOC COSTS Property & Fire	955	936	908	908	576
605.1040	ALLOC COSTS Risk Management	2,135	2,100	2,688	2,688	2,173
unt Classification Total: Allocated Costs - Allocated Costs		**4,505**	**4,373**	**5,288**	**5,288**	**4,350**
Transfer - Transfer						
900.112	TRSF OUT Health Insurance	0	0	0	7,855	0
Total: Transfer - Transfer		**0**	**0**	**0**	**7,855**	**0**
Division Total: 504 - Records & Communication		**130,386**	**169,539**	**146,150**	**154,517**	**160,849**
Department Total: 50 - Police		**1,699,025**	**2,628,195**	**1,943,836**	**2,298,150**	**2,066,517**

Fund: 302 - State (COPS) Program Fund Department: 50 - Police Division: 502 - Patrol		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	63,648	61,238	60,049	62,139	56,092
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1030	EMP SRVS Overtime	0	0	0	1,519	0
600.1060	EMP SRVS Holiday	3,105	2,958	2,731	1,021	2,774
600.1080	EMP SRVS PERS	16,288	18,202	19,754	19,754	14,518
600.1100	EMP SRVS Medicare	922	891	871	671	815
600.1110	EMP SRVS Disability/Life Insurance	1,615	1,580	1,544	1,544	1,443
600.1120	EMP SRVS Health/Dental/Vision	11,760	11,360	11,840	11,840	15,800
600.1130	EMP SRVS Worker's Compensation	3,306	3,463	4,132	4,132	6,345
600.1140	EMP SRVS Unemployment Insurance	277	136	79	79	104
600.1170	EMP SRVS Uniform Allowance	700	0	0	237	0
Total Employee Service - Employee Services		**101,621**	**99,828**	**101,000**	**102,936**	**97,891**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1060	SUPPLIES Safety Equipment & Supplies	0	0	0	0	0
640.1020	SERVICES Contractual Services	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
Total M & O - Maintenance and Operations		**0**	**0**	**0**	**0**	**0**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	0	0	0	0	1,148
605.1020	ALLOC COSTS Property & Fire	0	0	0	0	413
605.1040	ALLOC COSTS Risk Management	0	0	0	0	1,558
Total Allocated Costs - Allocated Costs		**0**	**0**	**0**	**0**	**3,119**
Fund Expenditure Total: 302 - State (COPS) Program Fund		**101,621**	**99,828**	**101,000**	**102,936**	**101,010**

Fund: 303 - Byrnes Justice Assistance Department: 50 - Police Division: 000 - Non-divisional		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
Total M & O - Maintenance and Operations		**0**	**0**	**0**	**0**	**0**
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and	12,613	23,277	0	4,321	0
Total Capital Outlay - Capital Outlay		**12,613**	**23,277**	**0**	**4,321**	**0**
Fund Expenditure Total: 303 - Byrnes Justice Assistance		**12,613**	**23,277**	**0**	**4,321**	**0**

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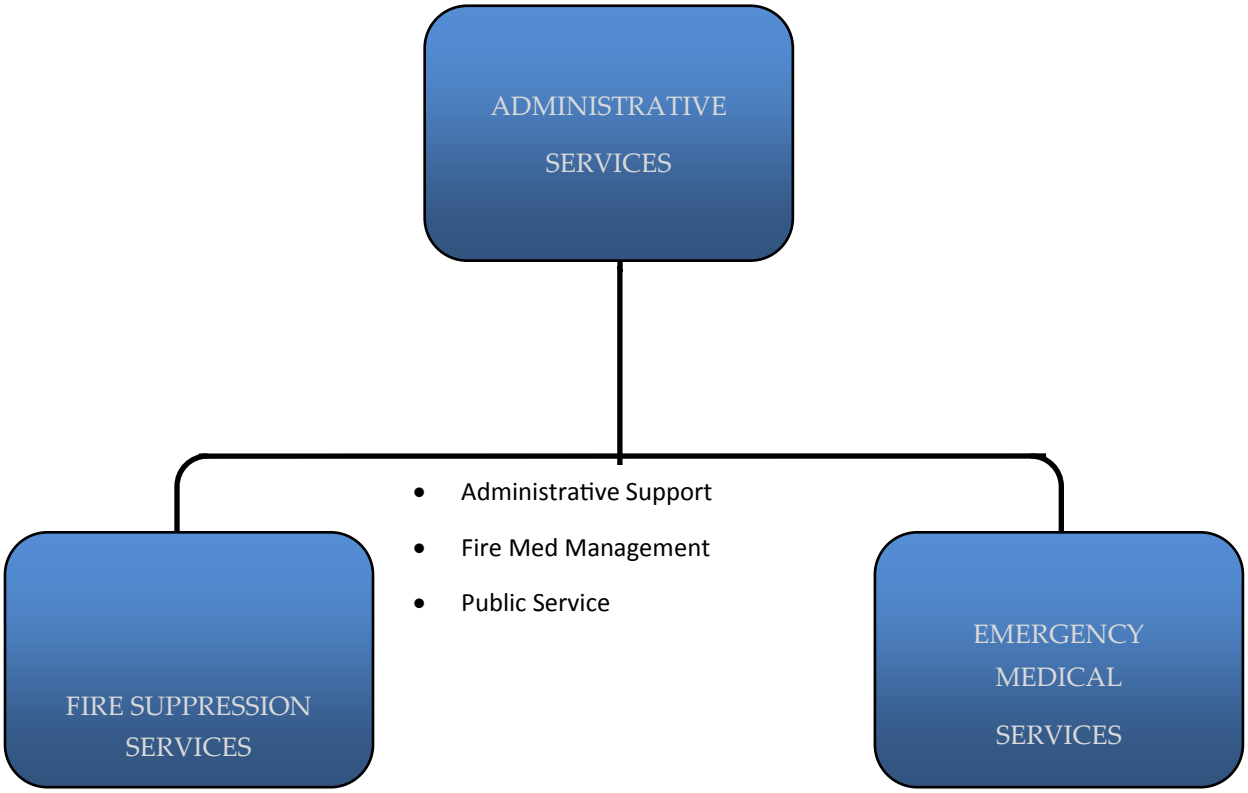
Fund: 101 - General Fund		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fines & Forfeit - Fines & Forfeitures						
411.1000	FINES Parking	6,204	3,693	4,000	2,425	3,700
411.1010	FINES Child Passenger Seat	1,727	985	5,600	1,196	1,000
411.1020	FINES Controlled Substance Violation	0	0	0	0	0
411.1030	FINES Bicycle Helmet Violation	0	1	0	6	0
411.1040	FINES Probation	0	0	0	0	0
411.1060	FINES Proof of Corrections	4,806	2,916	0	1,474	3,500
411.1070	FINES Courts - General Based	41	54	6,000	67	100
411.1080	FINES Courts - Other	0	0	0	0	50
411.1090	FINES Red Light Violations	4,178	2,699	0	2,420	2,500
411.1100	FINES Litter	67	98	0	2	100
411.1150	FINES Other Fines	450	138	150	45	150
411.1160	FINES Crime Prevention Program	459	377	0	808	0
411.1170	FINES DUI Lab Fines	2,169	1,937	0	1,827	2,000
	Total: Fines & Forfeit - Fines & Forfeitures	**20,101**	**12,898**	**15,750**	**10,269**	**13,100**
Intergov - Intergovernmental						
413.1000	INTERGOVT Mandated Cost	8,202	4,126	0	217,314	30,000
	Total: Intergov - Intergovernmental	**8,202**	**4,126**	**0**	**217,314**	**30,000**
Service Charges - Services Charges						
409.1020	SRVC & FEE Admin Citation	2,447	3,814	3,366	14,921	5,000
409.1030	SRVC & FEE Document Copy Charges	6,238	6,061	150	7,733	6,000
409.3010	SRVC & FEE Police Emergency	2,757	5,111	5,000	14,244	5,000
409.3020	SRVC & FEE School Resource Officer	123,444	132,216	132,216	136,477	138,576
409.3030	SRVC & FEE ABC Application Review	210	123	150	403	250
409.3040	SRVC & FEE Noise Disturbance	74	74	150	556	50
409.3050	SRVC & FEE False Alarm Response	2,513	1,363	1,200	2,111	1,000
409.3060	SRVC & FEE Records Check Service	785	630	500	618	600
409.3070	SRVC & FEE Fingerprinting Service	3,897	4,285	6,500	5,402	5,500
409.3080	SRVC & FEE Accident Report Copies	6,395	5,916	6,000	6,101	6,000
409.3090	SRVC & FEE Vehicle Equip Correction	2,026	1,260	1,000	4,815	1,200
409.3100	SRVC & FEE Crime Scene Photo	58	678	100	279	100
409.3110	SRVC & FEE Stored Vehicle Release	49,181	40,937	40,000	45,189	40,000
409.3120	SRVC & FEE Funeral Escort Services	142	503	0	217	74
409.3130	SRVC & FEE Animal Recovery/Return	4,609	4,259	4,500	6,556	4,500
409.3140	SRVC & FEE Cruelty to Animals	224	185	0	348	0
409.3150	SRVC & FEE Running at Large	2,838	6,256	4,000	20,774	5,000
409.3160	SRVC & FEE License Required	2,580	3,482	5,500	7,856	2,500
409.3170	SRVC & FEE Nuisance Behavior	86	127	100	563	100
409.3180	SRVC & FEE Animal Bite Investigation	815	752	700	1,713	700
409.3190	SRVC & FEE Animal Disposal	288	148	100	336	100
409.3200	SRVC & FEE Major Event	22,834	24,655	15,000	26,841	22,000
409.3210	SRVC & FEE Correctable Citations	0	1,080	0	12,614	7,500
409.3220	SRVC & FEE Reserve Officer Services	0	0	0	0	0
409.3230	SRVC & FEE Police Patches	0	0	0	253	100
409.3240	SRVC & FEE Dog License Fee	0	0	0	4,352	1,500
	Total: Service Charges - Services Charges	**234,440**	**243,915**	**226,232**	**321,272**	**253,350**
Fund Revenue	**Total: 101 - General Fund**	**262,743**	**260,939**	**241,982**	**548,855**	**296,450**

Fund: 302 - State (COPS) Program Fund		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	(76)	(76)	1,000	(29)	1,000
Total Use of Money - Use of Money & Property		**(76)**	**(76)**	**1,000**	**(29)**	**1,000**
Intergov - Intergovernmental						
413.1170	INTERGOVT L E Tech State Grant	100,206	100,000	100,000	95,796	100,000
Total Intergov - Intergovernmental		**100,206**	**100,000**	**100,000**	**95,796**	**100,000**
Fund Revenue Total: 302 - State (COPS) Program Fund		**100,131**	**99,924**	**101,000**	**95,767**	**101,000**

Fund: 303 - Byrnes Justice Assistance		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	2	3	0	(4)	0
Total Use of Money - Use of Money & Property		**2**	**3**	**0**	**(4)**	**0**
Intergov - Intergovernmental						
413.1180	INTERGOVT JAG Grant	12,528	12,104	0	14,044	0
Total Intergov - Intergovernmental		**12,528**	**12,104**	**0**	**14,044**	**0**
Fund Revenue Total: 303 - Byrnes Justice Assistance		**12,530**	**12,107**	**0**	**14,040**	**0**

Fire Services



- Administrative Support
- Fire Med Management
- Public Service

- Fire Suppression
- Fire Safety
- Inspections
- School Fire Prevention Program
- Pre-Fire Planning
- Site Plan Review Public Awareness Programs
- Weed Abatement
- Hydrant Maintenance
- Training/Education

- Emergency Medical Responses
- Emergency Medical Transportation
- Public Awareness Programs
- Training/Education
- In Services

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Fire Services

Expenditure Summary

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Revenues				
Fire Inspections	19,418	16,160	20,492	8,462
Use of Money & Property	282	125	431	125
Intergovernmental	0	100,000	107,675	100,000
Ambulance Service	1,105,628	997,500	1,056,265	1,112,000
Miscellaneous	1,993	1,675	4,505	2,900
Transfers	72,000	0	0	0
Fire Med Service & Memebership	218,455	199,505	215,036	198,500
Ambulance Services	57,390	50,505	53,970	48,500
Public Safety Sales Tax	950,441	2,378,933	2,399,046	3,246,053
Mutual Aid	131,703	0	117,987	0
Impact Fees	14,352	96,820	5,465	5,455
Revenues Total	2,571,662	3,841,223	3,980,872	4,721,995
Expenditures				
Fire Suppression Services	1,351,247	2,019,562	1,959,570	2,103,117
Emergency Medical Services	1,163,005	1,158,927	1,163,775	1,236,965
Fire Med	148,726	151,662	164,697	161,983
Mutual Aid	13,742	135,000	156,394	0
Fire Impact Fees	38,278	0	2,197	0
Expenditures Total	2,714,998	3,465,151	3,446,633	3,502,065
Employees				
Regular Full-time	24.00	24.00	24.00	28.00
Part-time (Paid Call)	24.00	24.00	24.00	24.00

Fire Services
Program Summary

Management Services

PROGRAM PURPOSE:

To provide the department leadership and decision making for its overall operation, consistent with the values and goals of the city and department organization and expectations of the community. To administer services in a financially responsible manner.

PROGRAM DESCRIPTION:

- Plan prudently for future community and department needs.
- Review trends, techniques, and public issues in order to provide the most effective public awareness, fire suppression, and pre-hospital care available for our community.
- Plan and review the City's E.O.P. (Emergency Operations Plan) with information and skills to allow the community to be informed and capable of initiating safety procedures, in case of a large-scale disaster.
- Provide leadership training for personnel consistent with our mission statement, as well as the goals and objectives of the City.
- Provide these services in a financially responsible and efficient manner.

Fire Chief Chad Thompson

KEY POINTS:

1. Continue to actively search and apply for grants applicable to Fire and Ambulance facilities and equipment.
2. Plan for the design and construction of the future second station as recommended by the Fire Master Plan.
3. Continue all safety programs that help provide and promote safety education for the public.
4. Utilize the Fire Department Master Plan to support current and future service demands.
5. Provide leadership and decision making in fire prevention to promote cost effective safety measures for current and future developments to increase safety, while supporting economic development.
6. Continue to support the California Mutual Aid Program. Last year this program generated $147,924 for the Fire Department.

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Fire Services
Program Summary

Fire Suppression and Prevention Services

Battalion Chief Sean Doyle

PROGRAM PURPOSE:

To protect and promote the safety and security of the community through fire safety programs such as commercial inspections, senior citizens programs, pre-fire planning, and public awareness programs.

PROGRAM DESCRIPTION:

- The Fire Prevention Division continues to enforce state and local codes and ordinances by inspection of commercial, industrial, and public buildings; and reviews site plans in coordination with the City's Development Services Department.
- Provides the community with fire prevention and safety education through the use of school programs, senior citizen smoke detector and battery replacement program, and annual events.
- In 2014-2015 the Fire Prevention Division inspected 284 businesses and schools, sent out 600 written notices to both residential and commercials properties for weed abatement violations and inspected 108 residential fire sprinkler installation inspections.

The Prevention Division has 1 part-time inspector. This inspector conducts on average, 5 business inspections during his 1 day a week assignment with the fire department. This equates to 260 business inspections in a 12 month period. March 16, 2015 the part-time inspector will change to a full-time inspector. This will increase the annual business inspections to about 750.

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KEY POINTS:

1. Attend DRC meetings and conduct Life Safety Inspections review sprinkler plans and sprinkler installation inspections. Manage 1 full-time fire inspector 1 day a week.
2. Senior Fire Investigating Official.
3. Oversee weed abatement program.

Fire Services

Program Summary

Fire Suppression and Operations Services

Battalion Chief Sean Doyle

PROGRAM PURPOSE:

To protect and promote the safety and security of the community through fire suppression, emergency medical services, ongoing fire training, and emergency incident command and control.

PROGRAM DESCRIPTION:

- Provides the City of Dinuba and surrounding communities specialized rescue operations 24 hours a day, with trained personnel responding to confined space emergencies. In 2013-2014, the Fire Department's first responder unit responded to 2397 calls for service; 1,897 for medical emergencies and 500 calls for fire related and other unspecified calls.
- The Tulare County Mutual Aid Agreement, which provides instant mutual-aid within a six-mile radius, the City of Dinuba contracts with the following agencies to provide the community with the best possible emergency care. They include: The City of Visalia Hazardous Response Team and Standardized Emergency Management System (SEMS), which coordinates federal, state, county, and City agencies to respond to disasters that the City would be incapable of managing alone.
- Facilitates fire training and emergency medical continuing education for all personnel. Continuous training is the key to safety for the community, as well as our fire suppression personnel. EMS personnel are required to complete a minimum of 48 hours of continuing education every year. A majority of the training is performed in-house. This in-house training reduces the cost of outside training. Monitors and tracks training hours that are reimbursable from the California Joint Apprenticeship Committee.
- Performs as Incident Commander, Safety Officer, or Strike Team Leader during emergency incidents within the City of Dinuba, as well as during mutual aid incidents throughout the state.
- Monitor the daily activities of the Fire Captains.

KEY POINTS:

1. Monitor data in Firehouse program for accuracy during input for training, certifications, and license information. Submit and track Cal Jac Program training hours.
2. Research, apply for, and manage fire department related grant opportunities.
3. Send personnel to specialized train-the-trainer courses to be able to train city employees in areas, such as Confined Space, Haz-Mat, CPR, AED, ACLS and PALS.
4. Continue to develop and implement policies, procedures, and performance standards.
5. Continue to develop and update training for new employees.
6. Provide advanced level training for firefighters to build future leaders in the Fire Department.
7. Continue to facilitate the Paid-Call Firefighter program.

Fire Services

Fire Suppression Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Revenues				
Fire Inspections	19,418	16,160	20,492	8,462
Revenues Total	19,418	16,160	20,492	8,462
Expenditures				
Employee Services	1,063,794	1,749,863	1,697,130	1,832,209
Maintenance and Operations	198,854	192,098	184,840	190,297
Allocated Costs	88,599	77,601	77,601	80,611
Expenditures Total	1,351,247	2,019,562	1,959,570	2,103,117
Net City Cost	1,331,829	2,003,402	1,939,078	2,094,655

Management Services				
Employees				
Regular Full-time	3.00	3.00	3.00	3.00
Fire Suppresion				
Employees				
Regular Full-time	10.83	11.00	11.00	11.00
Part-time (Paid Call)	20.00	20.00	20.00	20.00

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Fire Services
Program Summary

Emergency Medical Services

Battalion Chief Sean Doyle

PROGRAM PURPOSE:

To provide professional advanced life support ambulance service to the City of Dinuba and 400 square miles of surrounding communities in Northern Tulare County, including of Cutler, Orosi, Yettem, Seville, Delft, New London, Bob Wiley Detention Facility and half-way to Visalia.

PROGRAM DESCRIPTION:

- The Emergency Medical Division is staffed 24 hours a day with personnel available to provide immediate response to any medical emergency with an average response time of three minutes from the time of call within the City of Dinuba.
- In 2013-2014, the ambulance responded to 3625 calls for service.
- Calls for service increased by 31 calls from 2012-2013 total of 3594 calls.
- Public Safety Sales Tax (Measure F) funds 1 captain, 3.75 paramedic positions, and 4 EMT positions.
- It is projected that our calls for service for Fiscal Year 2014-2015 will increase an additional 3% above FY 2013-2014 for a total of 3733.

KEY POINTS:

1. Keep providing continuing education classes at the fire station to increase training and awareness while keeping personnel available within our response area.
2. Continue First-Aid, CPR, and Blood Borne Pathogen classes for the public and City employees.
3. Reduce turnover of ambulance service calls to other agencies and maintain effective response times.

Fire Services

Emergency Medical Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 320 - Ambulance				
Department: 60 - Fire				
Division: 601 - Ambulance				
Revenues				
Use of Money & Property	282	125	431	125
Intergovernmental	0	100,000	107,675	100,000
Ambulance Service	1,070,165	980,000	1,032,198	1,090,000
Training Class Fees	35,463	17,500	24,068	22,000
Miscellaneous	1,993	1,675	4,505	2,900
Transfers	72,000	0	0	0
Public Safety Sales Tax	950,441	1,279,633	1,230,169	2,031,028
Revenues Total	2,130,343	2,378,933	2,399,046	3,246,053
Expenditures				
Employee Services	629,009	623,069	551,422	663,528
Maintenance and Operations	163,374	137,421	152,533	138,520
Allocated Costs	370,622	365,814	428,972	399,917
Capital Outlay	0	32,623	30,848	35,000
Expenditures Total	1,163,005	1,158,927	1,163,775	1,236,965
Profit/Loss	967,338	1,220,006	1,235,271	2,009,088
Employees				
Regular Full-time	9.17	13.00	13.00	13.00
Part-time	4.00	4.00	4.00	4.00

Fire Services

Program Summary

Ambulance Membership

(Firemed)

FIRE CHIEF – CHAD THOMPSON

ADMINISTRATIVE ASSISTANT – MICHELLE PATTILLO

PROGRAM PURPOSE:

This program provides an ambulance membership program designed to provide our community with low cost ambulance services while creating revenues to enhance our Paramedic service.

PROGRAM DESCRIPTION:

- FireMed provides a low cost alternative to typical ambulance service. For a small annual membership fee of $65.00, subscribers can use the ambulance service with no additional out-of -pocket expense (i.e. insurance payments will be accepted as payment in full).
- The FireMed service is staffed 24 hours a day with Paramedic personnel available to respond and provide advanced life support emergency medical care within our community and surrounding area.
- This division enhances our current Emergency Medical Services Division by providing one additional on-duty Engineer/Paramedic and additional funding for equipment and training.
- FireMed enhances medical care by allowing members to use this service multiple times in a given year without any extra cost.
- Participation in the FireMed program during the 2015 season was 739members. The two outlying communities, Kingsburg and Selma's memberships this year are a combined total of 440 memberships.

KEY POINTS:

1. Continue to promote and administer FireMed memberships in the coverage area and outlying communities; such as Kingsburg and Selma.
2. Work closely with the Billing Division to help coordinate information and increase annual collection percentage.

Fire Services

Fire-Med Ambulance Membership

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 320 - Ambulance				
Department: 60 - Fire				
Division: 602 - Fire Med				
Revenues				
Fire Med	161,065	149,000	161,066	150,000
Ambulance Services	57,390	50,505	53,970	48,500
Revenues Total	218,455	199,505	215,036	198,500
Expenditures				
Employee Services	131,629	130,572	149,156	140,724
Maintenance and Operations	17,097	21,090	15,541	21,259
Expenditures Total	148,726	151,662	164,697	161,983
Profit/Loss	69,729	47,843	50,339	36,517
Employees				
Regular Full-time	1.00	1.00	1.00	1.00

Fire Services

Ambulance Equipment Replacement Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 322 - Ambulance Equipment Replacement				
Revenues				
Intergovernmental	**979**	**0**	**5,144**	**0**
Miscellaneous	**130,724**	**0**	**112,843**	**0**
Revenues Total	**131,703**	**0**	**117,987**	**0**
Expenditures				
Maintenance and Operations	**0**	**0**	**2,101**	**0**
Capital Outlay	**13,742**	**135,000**	**154,294**	**0**
Expenditures Total	**13,742**	**135,000**	**156,394**	**0**
Net City Cost	**(117,961)**	**135,000**	**38,407**	**0**

Fire Services

Fire Impact Fees

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 321 - Fire Impact Fees				
Revenues				
Use of Money & Property	**207**	**66**	**142**	**217**
Services Charges	**17,100**	**96,754**	**5,323**	**5,238**
Transfers	**(2,955)**	**0**	**0**	**0**
Revenues Total	**14,352**	**96,820**	**5,465**	**5,455**
Expenditures				
Maintenance and Operations	**0**	**0**	**8,000**	**0**
Capital Outlay	**38,278**	**0**	**2,197**	**0**
Expenditures Total	**38,278**	**0**	**10,197**	**0**
Net City Cost	**23,926**	**(96,820)**	**4,732**	**(5,455)**

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Fund: 101 - General Fund Department: 60 - Fire Division: 001 - Administration		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	1,058,978	646,296	1,074,044	1,015,815	1,117,090
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	27,419
600.1020	EMP SRVS Part Time Salaries	0	189	0	857	0
600.1030	EMP SRVS Overtime	44,393	25,461	21,000	36,407	21,000
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	300,253	212,252	310,555	310,555	264,421
600.1090	EMP SRVS Social Security	763	1,123	2,108	1,345	2,108
600.1100	EMP SRVS Medicare	14,754	8,195	15,420	14,898	17,393
600.1110	EMP SRVS Disability/Life Insurance	30,232	17,654	28,485	28,485	29,551
600.1120	EMP SRVS Health/Dental/Vision	214,620	115,446	199,800	199,800	242,200
600.1130	EMP SRVS Worker's Compensation	47,645	11,608	57,424	57,424	66,552
600.1140	EMP SRVS Unemployment Insurance	5,056	1,386	1,337	1,337	1,375
600.1170	EMP SRVS Uniform Allowance	3,958	2,792	5,690	7,637	9,100
600.1190	EMP SRVS Stipends	13,045	21,392	34,000	22,554	34,000
600.1200	EMP SRVS Reserve Officer Uniform	0	0	0	16	0
	Total: Employee Service - Employee Services	**1,733,697**	**1,063,794**	**1,749,863**	**1,697,130**	**1,832,209**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	3,335	1,998	2,495	2,378	2,495
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	20,671	19,275	16,000	16,942	16,000
610.1040	SUPPLIES Repair & Maintenance	4,692	3,452	3,692	3,671	3,692
610.1060	SUPPLIES Safety Equipment & Supplies	9,940	11,641	11,300	4,980	11,300
620.1010	UTILITIES Electric	12,851	13,840	13,000	13,986	9,220
620.1020	UTILITIES Gas	0	0	410	390	410
620.1030	UTILITIES Water	0	0	0	0	0
620.1040	UTILITIES Cable	0	0	0	0	0
630.1010	COMMUNICATION Telephone	11,656	9,120	9,000	6,017	9,000
630.1020	COMMUNICATION Cellphone	0	0	2,995	6,638	2,995
630.1030	COMMUNICATION Internet	0	0	0	0	0
630.1040	COMMUNICATION Postage	0	0	0	417	0
640.1010	SERVICES Professional & Technical	2,849	3,662	8,500	4,788	8,500
640.1020	SERVICES Contractual Services	72,890	82,801	75,741	76,982	77,720
650.1010	TRAINING Travel & Conference	2,800	3,090	2,300	5,375	2,300
650.1020	TRAINING Training & Vocational	2,561	6,038	8,700	3,809	8,700
650.1030	TRAINING Fire Prevention Training	858	2,918	1,100	1,759	1,100
670.1020	MAINTENANCE Building Maintenance	5,147	2,316	2,200	1,393	2,200
670.1030	MAINTENANCE Equipment	5,381	727	8,770	4,419	8,770
670.1040	MAINTENANCE Vehicle Maintenance	122	562	0	233	0
670.1050	MAINTENANCE Maintenance	24,879	24,158	17,735	22,715	17,735
670.1060	MAINTENANCE Fire Prevention	657	336	660	831	660
690.1010	SPC DEPT EXP Due & Subscriptions -	5,218	5,720	3,000	3,463	3,000
690.1020	SPC DEPT EXP Advertising	0	572	0	1,187	0
690.1030	SPC DEPT EXP Printing & Binding	0	0	0	0	0
690.1210	SPC DEPT EXP Reserve Officer Uniform	(1,126)	2,057	1,500	1,382	1,500
690.1220	SPC DEPT EXP Physical Examination	5,739	4,571	3,000	960	3,000
	Total: M & O - Maintenance and Operations	**191,121**	**198,854**	**192,098**	**184,715**	**190,297**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	21,505	22,019	20,610	20,610	22,071
605.1020	ALLOC COSTS Property & Fire	14,516	15,413	11,059	11,059	7,946
605.1030	ALLOC COSTS Auto Insurance	1,560	3,120	3,120	3,120	2,630
605.1040	ALLOC COSTS Risk Management	32,439	34,568	32,736	32,736	29,964
605.1130	ALLOC COSTS Retiree Health	11,764	13,479	10,076	10,076	18,000
	Total: Allocated Costs - Allocated Costs	**81,784**	**88,599**	**77,601**	**77,601**	**80,611**
	Expenditures Total	**2,006,602**	**1,351,247**	**2,019,562**	**1,959,446**	**2,103,117**

Fund: 301 - Public Safety Sales Tax Department: 60 - Fire Division: 603 - Fire Services		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	239,188	500,691	630,586	580,528	668,155
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	12,842
600.1030	EMP SRVS Overtime	35,000	23,417	27,825	38,230	27,825
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	63,205	176,097	166,410	166,410	153,106
600.1090	EMP SRVS Social Security	0	0	0	0	0
600.1100	EMP SRVS Medicare	4,042	7,370	9,026	8,632	10,280
600.1110	EMP SRVS Disability/Life Insurance	6,196	13,780	16,670	16,670	17,637
600.1120	EMP SRVS Health/Dental/Vision	49,000	98,264	129,500	129,500	151,375
600.1130	EMP SRVS Worker's Compensation	11,534	18,884	37,220	37,220	46,484
600.1140	EMP SRVS Unemployment Insurance	1,154	1,178	866	866	839
600.1170	EMP SRVS Uniform Allowance	870	2,668	4,375	7,906	6,125
	Total: Employee Service - Employee Services	**410,189**	**842,348**	**1,022,478**	**985,962**	**1,094,668**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	0	0	0	0
610.1060	SUPPLIES Safety Equipment & Supplies	18,615	34,987	35,000	22,915	35,000
620.1010	UTILITIES Electric	8,269	6,893	8,000	5,774	8,034
620.1020	UTILITIES Gas	0	0	592	574	592
620.1030	UTILITIES Water	0	0	0	0	0
620.1040	UTILITIES Cable	0	0	0	0	0
640.1020	SERVICES Contractual Services	0	0	0	0	407
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
	Total: M & O - Maintenance and Operations	**26,883**	**41,879**	**43,592**	**29,263**	**44,033**
Principal Pymts - Principal Payments						
710.1000	PRINCIPAL Other Principal	132,723	0	0	0	0
	Total: Principal Pymts - Principal Payments	**132,723**	**0**	**0**	**0**	**0**
Interest Pymts - Interest Payments						
720.1000	INTEREST Interest	5,840	0	0	0	0
	Total: Interest Pymts - Interest Payments	**5,840**	**0**	**0**	**0**	**0**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,915	4,594	6,782	6,782	12,116
605.1020	ALLOC COSTS Property & Fire	1,500	3,216	3,639	3,639	4,362
605.1030	ALLOC COSTS Auto Insurance	3,318	3,000	3,000	3,000	329
605.1040	ALLOC COSTS Risk Management	7,414	7,213	10,772	10,772	16,449
605.1050	ALLOC COSTS Vehicle Maintenance	0	0	0	0	0
605.1130	ALLOC COSTS Retiree Health	0	0	0	0	0
	Total: Allocated Costs - Allocated Costs	**17,147**	**18,023**	**24,193**	**24,193**	**33,256**
Capital Outlay - Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	0	48,191	0	0	300,000
730.1040	CAPITAL OUTLAY Vehicles	0	0	189,370	0	556,000
730.1070	CAPITAL OUTLAY Machinery and	813	0	0	189,370	0
	Total: Capital Outlay - Capital Outlay	**813**	**48,191**	**189,370**	**189,370**	**856,000**
Transfer - Transfer						
900.112	TRSF OUT Health Insurance	0	0	0	54,781	0
900.185	TRSF OUT Financing Authority Debt	0	0	0	1,768	3,071
900.320	TRSF OUT Ambulance	0	0	0	0	0
	Total: Transfer - Transfer	**0**	**0**	**0**	**56,549**	**3,071**
Fund Expenditure Total: 301 - Public Safety Sales Tax		**593,596**	**950,441**	**1,279,633**	**1,285,337**	**2,031,028**

Fund: 320 - Ambulance Department: 60 - Fire Division: 601 - Ambulance		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	420,675	356,904	368,859	313,701	380,185
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	9,762
600.1020	EMP SRVS Part Time Salaries	0	0	0	0	0
600.1030	EMP SRVS Overtime	30,942	31,107	32,500	21,221	62,500
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	124,906	132,008	118,633	118,633	91,397
600.1090	EMP SRVS Social Security	20	82	0	6	0
600.1100	EMP SRVS Medicare	5,018	4,064	5,820	3,291	6,125
600.1110	EMP SRVS Disability/Life Insurance	12,239	10,330	9,733	9,733	10,073
600.1120	EMP SRVS Health/Dental/Vision	86,380	67,450	62,900	62,900	73,525
600.1130	EMP SRVS Worker's Compensation	20,333	12,961	18,078	18,078	22,578
600.1140	EMP SRVS Unemployment Insurance	2,035	809	421	421	408
600.1170	EMP SRVS Uniform Allowance	1,584	2,793	2,125	2,975	2,975
600.1180	EMP SRVS OPEB	31,577	10,371	0	0	0
600.1210	EMP SRVS Physical Examination	50	130	4,000	463	4,000
	Total: Employee Service - Employee Services	**735,759**	**629,009**	**623,069**	**551,422**	**663,528**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	84	792	350	629	350
610.1020	SUPPLIES Operating Supplies	45,531	43,765	61,000	57,052	61,000
610.1030	SUPPLIES Lubricant & Fuels	41,521	44,451	43,800	36,893	43,800
610.1040	SUPPLIES Repair & Maintenance	0	0	0	0	0
630.1010	COMMUNICATION Telephone	4,335	3,336	2,000	1,207	3,811
630.1020	COMMUNICATION Cellphone	0	0	1,000	1,142	0
630.1040	COMMUNICATION Postage	0	0	0	17	0
650.1010	TRAINING Travel & Conference	333	955	0	50	0
650.1020	TRAINING Training & Vocational	2,949	3,362	8,725	7,780	8,725
650.1040	TRAINING Training Class Expense	10,355	10,659	10,311	4,663	7,000
670.1010	MAINTENANCE Repair & Maintenance	876	2,603	0	759	2,500
670.1030	MAINTENANCE Equipment	2,746	143	1,550	1,515	2,649
670.1040	MAINTENANCE Vehicle Maintenance	3	120	1,200	226	1,200
670.1050	MAINTENANCE Maintenance	5,608	2,587	7,485	3,374	7,485
690.1010	SPC DEPT EXP Due & Subscriptions -	368	514	0	359	0
690.1020	SPC DEPT EXP Advertising	2,752	(32)	0	190	0
690.1030	SPC DEPT EXP Printing & Binding	0	0	0	0	0
799.1100	MISCELLANEOUS Uncollectible	15,016	50,120	0	36,677	0
799.2200	MISCELLANEOUS Capitalized Assets	0	0	0	0	0
	Total: M & O - Maintenance and Operations	**132,476**	**163,374**	**137,421**	**152,533**	**138,520**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	12,294	11,359	11,438	11,438	10,367
605.1020	ALLOC COSTS Property & Fire	8,298	7,951	6,138	6,138	3,732
605.1030	ALLOC COSTS Auto Insurance	1,260	2,520	2,520	2,520	1,315
605.1040	ALLOC COSTS Risk Management	18,544	17,833	18,169	18,169	14,074
605.1050	ALLOC COSTS Vehicle Maintenance	12,975	14,602	15,138	78,296	48,275
605.1080	ALLOC COSTS Interdepartment	243,306	250,605	245,000	245,000	249,900
605.1110	ALLOC COSTS Collection Services	63,847	65,752	67,411	67,411	72,254
605.1130	ALLOC COSTS Retiree Health	0	0	0	0	0
	Total: Allocated Costs - Allocated Costs	**360,524**	**370,622**	**365,814**	**428,972**	**399,917**
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	0	0	0	0	0
730.1070	CAPITAL OUTLAY Machinery and	0	0	32,623	30,848	35,000
730.1120	CAPITAL OUTLAY Impact Fee Study	0	0	0	0	0
	Total: Capital Outlay - Capital Outlay	**0**	**0**	**32,623**	**30,848**	**35,000**
Transfer - Transfer						
900.215	TRSF OUT Fleet Maintenance	0	0	0	0	0
	Total: Transfer - Transfer	**0**	**0**	**0**	**0**	**0**
	Division Total: 601 - Ambulance	**1,228,758**	**1,163,005**	**1,158,927**	**1,163,775**	**1,236,965**

Fund: 320 - Ambulance Department: 60 - Fire Division: 602 - Fire Med		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	75,288	81,659	79,302	86,793	83,945
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	3,951
600.1020	EMP SRVS Part Time Salaries	0	0	0	0	0
600.1030	EMP SRVS Overtime	2,846	3,071	2,825	13,455	2,825
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	19,492	25,841	25,508	25,508	23,114
600.1100	EMP SRVS Medicare	1,109	1,436	1,191	1,454	1,316
600.1110	EMP SRVS Disability/Life Insurance	1,911	2,022	2,093	2,093	2,165
600.1120	EMP SRVS Health/Dental/Vision	14,000	14,200	14,800	14,800	17,300
600.1130	EMP SRVS Worker's Compensation	3,295	2,729	4,254	4,254	5,312
600.1140	EMP SRVS Unemployment Insurance	330	170	99	99	96
600.1170	EMP SRVS Uniform Allowance	250	500	500	700	700
lassification Total: Employee Service - Employee Services		**118,520**	**131,629**	**130,572**	**149,156**	**140,724**
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual Services	0	0	0	0	0
640.1080	SERVICES Other Fees	2,851	1,928	1,527	50	1,527
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
690.1020	SPC DEPT EXP Advertising	12,922	15,169	19,563	15,491	19,732
Classification Total: M & O - Maintenance and Operations		**15,773**	**17,097**	**21,090**	**15,541**	**21,259**
	Division Total: 602 - Fire Med	**134,293**	**148,726**	**151,662**	**164,697**	**161,983**
	Fund Expenditure Total: 320 - Ambulance	**1,363,052**	**1,311,731**	**1,310,589**	**1,328,472**	**1,398,948**

Fund: 321 - Fire Impact Fees Department: 60 - Fire Division: 721 - Impact Fees		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual Services	0	0	0	7,720	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
	Total: M & O - Maintenance and Operations	**0**	**0**	**0**	**7,720**	**0**
Capital Outlay - Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	0	38,278	0	1,722	0
730.1040	CAPITAL OUTLAY Vehicles	0	0	0	0	0
730.1050	CAPITAL OUTLAY Trucks and Other	0	0	0	0	0
730.1070	CAPITAL OUTLAY Machinery and	0	0	0	0	0
730.1090	CAPITAL OUTLAY Improvements	0	0	0	475	0
730.1120	CAPITAL OUTLAY Impact Fee Study	0	0	0	0	0
	Total: Capital Outlay - Capital Outlay	**0**	**38,278**	**0**	**2,197**	**0**
	Fund Expenditure Total: 321 - Fire Impact Fees	**0**	**38,278**	**0**	**9,917**	**0**

Fund: 322 - Ambulance Equipment Replacement Department: 60 - Fire Division: 601 - Ambulance		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
690.1155	SPC DEPT EXP Grant	0	0	0	2,101	0
Total M & O - Maintenance and Operations		**0**	**0**	**0**	**2,101**	**0**
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	0	0	0	0	0
730.1050	CAPITAL OUTLAY Trucks and Other	0	0	135,000	134,848	0
730.1065	CAPITAL OUTLAY Computer Software	0	12,747	0	9,518	0
730.1070	CAPITAL OUTLAY Machinery and	1,995	995	0	9,927	0
Total Capital Outlay - Capital Outlay		**1,995**	**13,742**	**135,000**	**154,294**	**0**
Capital Projects - Capital Projects						
680.1165	CAPITAL PROJECTS FEMA Grant	19,478	0	0	0	0
680.1170	CAPITAL PROJECTS Weapon of Mass	5,447	0	0	0	0
Total Capital Projects - Capital Projects		**24,924**	**0**	**0**	**0**	**0**
und Exp. Total: 322 - Ambulance Equipment Replacement		**26,919**	**13,742**	**135,000**	**156,394**	**0**

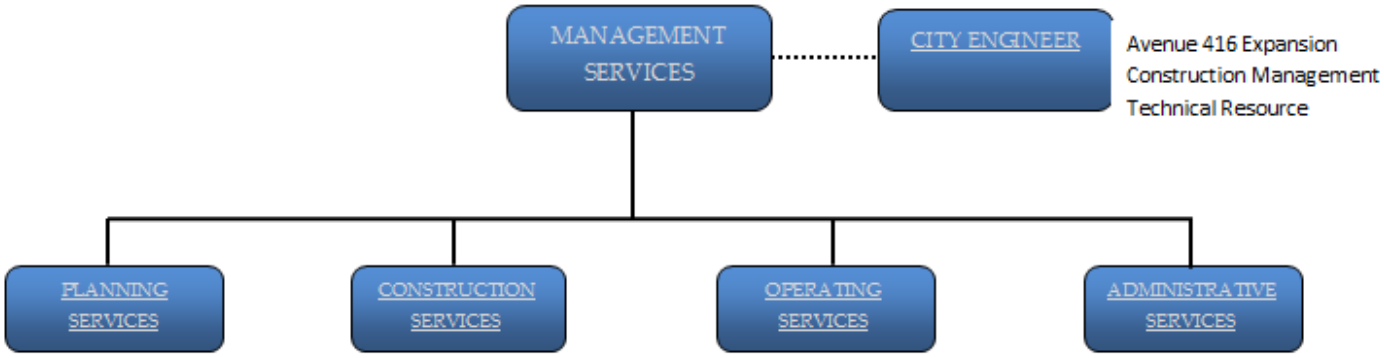
Fund: 320 - Ambulance		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	311	282	125	438	125
Total: Use of Money - Use of Money & Property		**311**	**282**	**125**	**438**	**125**
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	0	100,000	107,675	100,000
Total: Intergov - Intergovernmental		**0**	**0**	**100,000**	**107,675**	**100,000**
Service Charges - Services Charges						
409.4001	SRVC & FEE Ambulance Service Fees	1,013,743	1,070,165	980,000	1,032,198	1,090,000
409.4002	SRVC & FEE Ambulance Membership	170,677	161,065	149,000	161,066	150,000
409.4003	SRVC & FEE Ambulance Membership	60,997	57,390	50,505	53,970	48,500
409.4070	SRVC & FEE Training Class Fees	34,730	35,463	17,500	24,068	22,000
Total: Service Charges - Services Charges		**1,280,147**	**1,324,083**	**1,197,005**	**1,271,302**	**1,310,500**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	1,536	1,993	1,200	2,139	2,500
414.1030	MISC Credit Bureau Receipts	0	0	475	2,367	400
418.1010	OTH REV Contributed Capital	0	0	0	0	0
Total: Miscellaneous - Miscellaneous		**1,536**	**1,993**	**1,675**	**4,505**	**2,900**
Transfers - Transfers						
800.101	TRSF IN General Fund	0	72,000	0	0	0
800.301	TRSF IN Public Safety Sales Tax	0	0	0	0	0
Total: Transfers - Transfers		**0**	**72,000**	**0**	**0**	**0**
Fund Revenue	**Total: 320 - Ambulance**	**1,281,994**	**1,398,357**	**1,298,805**	**1,383,920**	**1,413,525**

Fund: 101 - General Fund		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1310	INTERGOVT State Mutual Aid	0	0	10,000	0	0
	Total Intergov - Intergovernmental	**0**	**0**	**10,000**	**0**	**0**
Service Charges - Services Charges						
409.4010	SRVC & FEE Fire Inspection Fee	5,591	5,152	5,000	3,104	1,260
409.4020	SRVC & FEE Fire Report Copies	388	385	300	228	250
409.4030	SRVC & FEE Hydrant Testing	276	840	300	284	300
409.4040	SRVC & FEE Residential Sprinkler Test	14,558	8,423	9,420	14,850	5,652
409.4050	SRVC & FEE Sprinkler	4,818	3,704	1,000	1,734	1,000
409.4060	SRVC & FEE Fire Suppression Hood	138	714	140	292	0
	Total Service Charges - Services Charges	**25,769**	**19,218**	**16,160**	**20,492**	**8,462**
	Fund Revenue Total: 101 - General Fund	**25,769**	**19,218**	**26,160**	**20,492**	**8,462**

Fund: 321 - Fire Impact Fees		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	254	207	66	142	217
Total Use of Money - Use of Money & Property		**254**	**207**	**66**	**142**	**217**
Intergov - Intergovernmental						
413.1030	INTERGOVT FEMA Federal Grant	0	0	0	0	0
413.1190	INTERGOVT Other Grant	0	0	0	0	0
Total Intergov - Intergovernmental		**0**	**0**	**0**	**0**	**0**
Service Charges - Services Charges						
409.4080	SRVC & FEE Impact Fees - Single	38,185	13,247	93,107	1,979	3,654
409.4090	SRVC & FEE Impact Fees - Commercial	1,061	3,853	3,647	3,344	1,584
409.4100	SRVC & FEE Impact Fees - Multiple	0	0	0	0	0
409.4110	SRVC & FEE Impact Fees - Industrial	0	0	0	0	0
Total Service Charges - Services Charges		**39,246**	**17,100**	**96,754**	**5,323**	**5,238**
Transfers - Transfers						
800.252	TRSF IN Transportation SDC	0	(2,955)	0	0	0
Total Transfers - Transfers		**0**	**(2,955)**	**0**	**0**	**0**
Fund Revenue	**Total: 321 - Fire Impact Fees**	**39,501**	**14,352**	**96,820**	**5,465**	**5,455**

Fund: 322 - Ambulance Equipment Replacement		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	0	0	0	0	0
Total Use of Money - Use of Money & Property		**0**	**0**	**0**	**0**	**0**
Intergov - Intergovernmental						
413.1030	INTERGOVT FEMA Federal Grant	21,379	0	0	0	0
413.1060	INTERGOVT State Grants	6,708	979	0	5,144	0
Total Intergov - Intergovernmental		**28,087**	**979**	**0**	**5,144**	**0**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	0	6,000	0	855	0
414.1190	MISC State Mutual Aid	66,280	124,699	0	111,853	0
418.1010	OTH REV Contributed Capital	0	0	0	0	0
425.1000	DONATION Donation	20	25	0	135	0
Total Miscellaneous - Miscellaneous		**66,300**	**130,724**	**0**	**112,843**	**0**
Transfers - Transfers						
800.320	TRSF IN Ambulance	0	0	0	0	0
Total Transfers - Transfers		**0**	**0**	**0**	**0**	**0**
Revenue Total: 322 - Ambulance Equipment Replacement		**94,387**	**131,703**	**0**	**117,987**	**0**

Public Works Services



Current Planning
- Zoning
- Specific
- Process Review

Long Range Planning
- General Plan

Engineering
- CIP (Construction)
- Public Improvements
- Private Development
- Development Agrmnt.

Building
- State Compliance
- Plans Examining
- Inspection Services
- Code Enforcement

Production, Collection, Dist
- Water
- Sewer
- Storm Drain

Maintenance
- CNG
- Street/Sweeping
- Fleet/Facilities

Wastewater Facility
-Wastewater Treatment/Disposal
-Industrial Wastewater Monitoring and Compliance

General Administration
- Budget/Fiscal Oversight
- CIP (fiscal)
- LLD Formation

Code Administration
- Business Licenses
- Permits

Contract Administration
- Transit
- Housing
- Disposal

PW Summary				
Employees				
Regular Full-time	**29.00**	**34.00**	**34.00**	**34.83**
Part-time	**10.72**	**9.99**	**9.99**	**10.99**

Public Works

Expenditure Summary

Program Cost		Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Revenues					
	Management	501,127	415,200	398,335	423,124
	Engineering Services	714,884	537,483	646,269	725,542
	Traffic Safety	70,718	85,400	73,550	50,850
	Transportation Services	1,053,407	621,412	1,053,528	758,573
	Water Services	3,010,884	3,081,398	2,692,825	3,037,923
	Wastewater Treatment	2,577,829	2,958,032	2,656,396	2,810,932
	Sewer Collection	179,104	155,544	183,010	167,354
	Disposal Services	3,088,791	3,697,487	3,275,430	3,279,887
	Transit Center	1,230,000	868,297	1,016,530	900,760
	CNG Station	214,854	178,613	270,750	194,300
	Fleet Maintenance	510,458	473,157	499,238	487,698
	Property Maintenance	398,125	431,376	443,748	452,191
	Building/Code Enforcement	228,659	366,958	314,682	269,847
	Permit Center	169,768	162,153	190,930	277,031
	Revenues Total	13,948,608	14,032,510	13,715,221	13,836,012
Expenditures					
	Management	464,795	484,177	432,542	437,624
	Engineering Services	662,790	657,357	681,349	760,150
	Traffic Safety	100,000	100,000	100,000	100,000
	Transportation Services	823,675	1,251,016	1,213,937	789,553
	Water Services	2,865,670	3,349,053	2,671,536	3,196,061
	Wastewater Treatment	3,003,142	3,353,407	2,941,648	3,113,541
	Sewer Collection	179,104	155,544	183,010	167,354
	Disposal Services	3,300,231	3,672,214	2,981,676	3,298,828
	Transit Center	846,331	885,612	1,055,838	905,219
	CNG Station	174,518	359,410	368,875	201,923
	Fleet Maintenance	489,898	473,155	498,511	487,698
	Property Maintenance	388,487	431,376	441,901	452,191
	Building/Code Enforcement	334,129	337,100	256,758	352,644
	Permit Center	175,112	205,962	192,558	219,251
	Expenditure Totals	13,807,882	15,715,383	14,020,139	14,482,037
	Net City Cost	(140,726)	1,682,873	304,918	646,025

Public Works Services Department
Program Summary

Management Services

Public Works Director Blanca Beltran

PROGRAM PURPOSE:

To provide department leadership and direction. This program provides direction in the delivery of transportation, water, wastewater, drainage, solid waste services, street sweeping, disposal contract administration, property and facilities maintenance, fleet maintenance, business license, planning and development, building and code enforcement, public transit, housing programs, and capital improvements.

PROGRAM DESCRIPTION:

- Translates organizational goals and direction into services and actions for the department to implement, such as Council Targets, compliance with State and Federal requirements and changes in service levels.
- Develops and directs programs to preserve the community's investment in its sewer, water, transportation, drainage and building facilities in the provision of public works services.
- Anticipates and plans for changes in financial and operating requirements.

KEY POINTS:

1. Continue implementing the City Council's goals and targets.
2. Develop a plan for the effective use of the nine acre site located directly south of the existing Public Works Facility.
3. Begin succession planning of key management positions.
4. Work with third-party consultant to complete a comprehensive utility rate study and cost allocation plan.
5. Continue close monitoring of water table to ensure adequate water supply and compliance with State mandates.

Public Works

Management Summary

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 212 - Public Works Management				
Revenues				
Use of Money & Property	**320**	**200**	**405**	**200**
Intergovernmental	**17,409**	**0**	**31,524**	**30,000**
Miscellaneous	**483,399**	**415,000**	**366,405**	**392,924**
Revenues Total	**501,127**	**415,200**	**398,335**	**423,124**
Expenditures				
Employee Services	**344,218**	**385,436**	**372,157**	**396,044**
Maintenance and Operations	**86,649**	**73,697**	**35,341**	**24,013**
Allocated Costs	**33,928**	**25,044**	**25,044**	**17,567**
Expenditures Total	**464,795**	**484,177**	**432,542**	**437,624**
Net City Cost	**(36,333)**	**68,977**	**34,207**	**14,500**
Employees				
Regular Full-time	**3.00**	**3.00**	**3.00**	**3.00**

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Public Works

Traffic Safety

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 201 - Traffic Safety				
Revenues				
Fines & Forfeitures	**70,117**	**85,000**	**73,076**	**50,400**
Use of Money & Property	**601**	**400**	**474**	**450**
Revenues Total	**70,718**	**85,400**	**73,550**	**50,850**
Expenditures				
Transfer	**100,000**	**100,000**	**100,000**	**100,000**
Expenditures Total	**100,000**	**100,000**	**100,000**	**100,000**
Net City Cost	**29,282**	**14,600**	**26,450**	**49,150**

Public Works Services
Program Summary

Operations
Transportation Services

Public Works Superintendent
Ismael Hernandez

PROGRAM PURPOSE:

Provide construction, installation, maintenance and repair of streets, signs, pavement markings, and traffic signals consistent with community expectations and applicable standards.

PROGRAM DESCRIPTION:

- This program is funded by State gas tax, transportation funds and Measure R. No General Fund money is used.
- Maintains 60 miles of streets.
- Maintains 2,000 street signs and thirteen traffic signals for effective traffic control.
- Inspects, repairs, and cleans storm drain catch basins and drainage ponds to ensure proper storm water management.
- Paints red curbs in no parking areas and in front of over 300 fire hydrants and does other curb markings as needed for short term parking and loading zones; paints street markings, including about 200 miles of lane and center lines, 300 legends and 300 crosswalks.
- Spends 200 hours each year hanging approximately 100 Christmas decorations in the downtown area.
- Provides support for community events (Cinco de Mayo, Raisin Day, Car Show, Annual Bike Race, and special holiday activities; Christmas decorations and banners).
- Conducts concrete sidewalk grinding program to reduce trip and fall liability.

KEY POINTS:

1. Work with Police Department to implement a community-wide traffic safety awareness campaign.
2. Provide funding for the annual ADA Program.
3. Continue to market and promote the City's sidewalk improvement program.

Public Works

Transportation Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 203 - Transportation				
Revenues				
Taxes	407,537	364,861	369,766	378,750
Use of Money & Property	2,141	2,000	2,238	2,000
Intergovernmental	555,695	169,751	589,323	293,023
Miscellaneous	8,034	4,800	12,200	4,800
Transfers	80,000	80,000	80,000	80,000
Revenues Total	1,053,407	621,412	1,053,528	758,573
Expenditures				
Employee Services	151,317	152,977	153,775	166,590
Maintenance and Operations	172,171	117,703	132,026	118,645
Allocated Costs	105,926	120,384	137,443	120,568
Capital Outlay	0	30,000	0	0
Transfer	394,261	829,952	790,693	383,750
Expenditures Total	823,675	1,251,016	1,213,937	789,553
Net City Cost	(229,732)	629,604	160,410	30,980
Employees				
Regular Full-time	3.30	3.30	3.30	3.30
Part-time	1.46	1.46	1.46	1.46

Public Works Services
Program Summary

Operations
Water Services

Public Works Superintendent
Ismael Hernandez

PROGRAM PURPOSE:

Operate and maintain potable water production and distribution systems consistent with applicable community, state and federal standards.

PROGRAM DESCRIPTION:

- Operates and maintains nine active wells, one water treatment plant, two elevated tanks, one water reservoir, 1,500 water valves, 650 hydrants and approximately 70 miles of water transmission and distribution mains.
- Performs emergency work on the water distribution system (repairing leaks, restarting wells and responding to customer concerns about water quality).
- Maintains and reads over 5,000 water meters per month, sets new meters, installs new services, shuts off and turns on water services, and repairs broken water meters.
- Performs all water sampling and record keeping activities consistent with state and federal regulations.
- Administers backflow prevention program to protect drinking water from outside contamination.

KEY POINTS:

1. Continue enforcing water conservation efforts to ensure adequate water supply and achieve the mandated 32% water reduction.
2. Monitor water production and water delivery to ensure water losses are captured.
3. Purchase upgraded well sounding equipment consistent with current technology.
4. Identify funding for Well No. 21 in the southwest area of the City.

Public Works

Water Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 230 - Water				
Revenues				
Fines & Forfeitures	75,956	71,259	73,798	78,303
Use of Money & Property	2,103	1,000	2,362	1,500
Services Charges	2,763,415	2,995,139	2,604,665	2,794,120
Miscellaneous	169,410	12,000	0	12,000
Transfers	0	2,000	12,000	152,000
Revenues Total	3,010,884	3,081,398	2,692,825	3,037,923
Expenditures				
Employee Services	564,993	564,080	578,754	609,704
Maintenance and Operations	854,571	687,305	547,875	567,553
Allocated Costs	845,577	992,574	933,576	1,061,146
Transfer	600,529	1,105,094	611,332	957,658
Expenditures Total	2,865,670	3,349,053	2,671,536	3,196,061
Net City Cost	(145,214)	267,655	(21,289)	158,138
Employees				
Regular Full-time	6.20	6.20	6.20	6.20
Part-time	1.46	1.46	1.46	1.46

Public Works Services
Program Summary

Operations
Wastewater Reclamation Services

Public Works Superintendent
Ismael Hernandez

PROGRAM PURPOSE:

Operate and maintain wastewater reclamation facility consistent with local, state and federal standards.

PROGRAM DESCRIPTION:

- Runs a Grade III Activated Sludge Plant seven days a week. The plant is a 170- acre facility, with 88 acres being groundwater recharge ponds.
- Monitors and samples industrial pretreatment programs to confirm compliance with discharge standards and determine proper usage fees.
- Conducts daily lab testing of in-plant process samples to assist in plant process control.
- Identifies, coordinates, and implements reclamation facility upgrades and improvements in accordance with the state and federal regulations.

KEY POINTS:

1. Continue to streamline the reclamation process to allow for maximum efficiency and energy conservation.

Public Works

Wastewater Reclamation Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 231 - Sewer				
Department: 70 - Public Works				
Division: 704 - Wastewater Treatment				
Revenues				
Fines & Forfeitures	$0.00	$25,000.00	$31,146.57	$0.00
Use of Money & Property	$24,078.94	$22,960.00	$43,590.75	$23,909.00
Service Charges	$2,540,534	$2,898,072	$2,568,339	$2,775,023
Miscellaneous	$13,216	$12,000	$1,319	$12,000
Transfers	$0	$0	$12,000	$0
Revenues Total	$2,577,829	$2,958,032	$2,656,396	$2,810,932
Expenditures				
Employee Services	$273,363	$332,872	$307,501	$351,906
Maintenance and Operations	$955,275	$898,870	$793,588	$940,562
Allocated Costs	$492,603	$787,679	$728,681	$718,348
Capital Outlay	$20,088	$2,500	$0	$0
Transfer	$1,261,813	$1,331,486	$1,111,878	$1,102,725
Expenses Total	$3,003,142	$3,353,407	$2,941,648	$3,113,541
Profit/Loss	($425,313)	($395,375)	($285,252)	($302,609)
Employees				
Regular Full-time	4.00	4.00	4.00	4.00

Public Works Services
Program Summary

Operations
Sewer Collection Services

Public Works Superintendent
Ismael Hernandez

PROGRAM PURPOSE:

Operate and maintain the City's sewer and storm drain systems.

PROGRAM DESCRIPTION:

- Inspects, cleans, and maintains the sanitary sewer collection and storm drain collection systems, including 11 sanitary sewer lift stations, 20 storm drain pump stations, hundreds of manholes, and over 80 miles of mains.
- Performs weekly preventative maintenance services on the collection system, electrical panels, lift stations, pumps, and components before failures occur.
- Checks problem areas of the sewer system for blockages and backups each week. Flushes sewers when problems are found.
- Performs emergency work (rodding plugged sanitary sewer lines, correcting lift station pump failures, and responding to flood control and service requests) in a timely manner.
- Cleans sewer and storm drain lift stations of debris.
- Responds to customer complaints about sewer backups.

KEY POINTS:

1. Continue regular maintenance of sewer collection systems and sewer lift stations.
2. Continue regular maintenance of the City's storm drain collection systems.
3. Perform sewer line cleaning to protect the City's sewer infrastructure.

Public Works

Sewer Collection Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 231 - Sewer				
Department: 70 - Public Works				
Division: 705 - Sewer Collection				
Revenues				
Services Charges	**$179,104**	**$155,544**	**$183,010**	**$167,354**
Revenues Total	**$179,104**	**$155,544**	**$183,010**	**$167,354**
Expenditures				
Employee Services	**$70,894**	**$116,470**	**$116,952**	**$129,537**
Maintenance and Operations	**$19,415**	**$32,940**	**$56,733**	**$33,203**
Allocated Costs	**$88,794**	**$6,134**	**$6,134**	**$4,614**
Transfer	**$0**	**$0**	**$3,191**	**$0**
Expenses Total	**$179,104**	**$155,544**	**$183,010**	**$167,354**
Net City Cost	**($0)**	**$0**	**$0**	**$0**
Employees				
Regular Full-time	**1.30**	**1.30**	**1.30**	**1.30**

Public Works Services
Program Summary

Disposal/Street Sweeping Services

Ismael Hernandez, PWSuperintendent
George Avila, Business Manager

PROGRAM PURPOSE:

Collect, recycle, and dispose of solid waste and perform regular street sweeping.

PROGRAM DESCRIPTION:

- The City's contractor conducts weekly curbside or alley collection of household, commercial and industrial solid waste and disposes of it at the County landfill near Visalia, or recycles it at the Pena's Disposal County recycling facility in Cutler.
- The City's contractor conducts weekly curbside and alley collection of yard waste and processes and recycles it at the contractor's composting facility near Cutler (City Council Goal).
- Each April, in conjunction with Earth Week, the City conducts a Community Spring Clean-up and each October, the City also conducts a Community Fall Clean-up for the collection of appliances, furniture, general household trash, discarded building materials, and yard waste. These materials are disposed of at the County Landfill.
- City employees use a city owned sweeper to sweep all city streets at least once per month.

KEY POINTS:

1. Continue participation in the joint powers agency (Consolidated Waste Management Authority) responsible for obtaining compliance with AB939.
2. Implement mandatory Commercial Recycling Program and continue participation in recycling programs to achieve compliance with applicable State mandates.
3. Implement mandatory organics recycling programs as required by the State.

Public Works

Disposal, Street Sweeping Services and Alley Maintenance

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 232 - Disposal				
Revenues				
Fines & Forfeitures	35,290	30,000	39,660	35,000
Use of Money & Property	1,913	1,500	963	1,000
Intergovernmental	0	416,000	180,510	0
Services Charges	3,044,727	3,117,487	3,032,907	3,121,387
Miscellaneous	6,861	62,500	9,391	72,500
Transfers	0	70,000	12,000	50,000
Revenues Total	3,088,791	3,697,487	3,275,430	3,279,887
Expenditures				
Employee Services	188,039	201,540	199,023	226,230
Maintenance and Operations	2,198,519	2,063,196	1,431,627	2,079,271
Allocated Costs	912,213	1,092,478	1,025,988	968,875
Capital Outlay	0	305,000	310,196	0
Capital Projects	1,460	10,000	1,390	5,000
Transfer	0	0	13,452	19,452
Expenditures Total	3,300,231	3,672,214	2,981,676	3,298,828
Fund Net Total: 232 - Disposal	211,440	(25,273)	(293,754)	18,941
Employees				
Regular Full-time	1.86	1.86	1.86	2.59
Part-time	0.73	0.73	0.73	1.06

Public Works Services
Program Summary

Administration
Transit Services

Business Manager
George Avila

PROGRAM PURPOSE:

This program provides affordable, reliable and efficient public transit services to Dinuba residents who have limited mobility options and those who choose transit for some or all of their local travel needs to improve air quality.

PROGRAM DESCRIPTION:

- Transit services are provided through MV Transit, a contracted service provider. Existing agreement is valid until December 31, 2015.
- Services are supported and funded through farebox revenue and a subsidy from the City's allocation of State transportation funds for transit and traffic safety.
- The program provides affordable and convenient transportation to the citizens of Dinuba. Services are monitored and the contract is administered by Staff in the City's new Transit Center

KEY POINTS:

1. Begin to the implementation process of the recently adopted 2015-2019 Transit Development Plan (TDP).
2. Ensure the increased usage of the new Transit Center to provide necessary rider amenities and to provide other important City services.
3. Complete the improvement of the Transit Center tenant space to provide a full service transit operations center.
4. Begin to use the newly purchased trolley on the City's "Jolly Trolley" route to provide reliable transportation to the main commercial destinations in town.
5. Continue pursuing grant funding to replace transit buses that have exceeded their useful life.
6. Install new transit signage to clearly identify bus stops and route information.
7. Continue pursuing all grant opportunities to expand the City's transit system and offer additional transportation opportunities for Dinuba residents.
8. Implement "Route 3" in the northwest part of town using Measure R, Transit Expansion funds.

Public Works Services

Transit Center

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 233 - Transit				
Revenues				
Taxes	52,500	52,500	108,750	52,500
Use of Money & Property	335	100	(349)	100
Intergovernmental	585,106	769,946	794,061	731,337
Services Charges	53,507	45,751	61,929	102,019
Miscellaneous	1,554	0	20,552	1,000
Transfers	536,998	0	31,588	13,804
Revenues Total	1,230,000	868,297	1,016,530	900,760
Expenditures				
Employee Services	29,159	63,696	59,838	77,109
Maintenance and Operations	125,178	606,782	676,949	657,214
Allocated Costs	20,587	56,038	148,347	135,904
Capital Outlay	586,994	159,096	167,513	32,492
Transfer	84,414	0	3,191	2,500
Expenditures Total	846,331	885,612	1,055,838	905,219
Net City Cost	(383,669)	17,315	39,307	4,459
Employees				
Regular Full-time	0.68	0.68	0.68	0.68
Part-time	0.00	0.00	0.00	0.34

Public Works

Sewer Equipment Replacement Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 218 - Sewer Equipment Replacement				
Revenues				
Transfers	**40,000**	**0**	**40,000**	**40,000**
Revenues Total	**40,000**	**0**	**40,000**	**40,000**
Expenditures				
Principal Payments	**0**	**0**	**35,914**	**37,085**
Interest Payments	**4,762**	**0**	**3,628**	**2,457**
Capital Outlay	**0**	**40,000**	**0**	**0**
Transfer	**34,780**	**0**	**0**	**0**
Expenditures Total	**39,542**	**40,000**	**39,542**	**39,542**
let Total: 218 - Sewer Equipment Replacement	**(458)**	**40,000**	**(458)**	**(458)**

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Public Works

Water Equipment Replacement Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 217 - Water Equipment Replacement				
Revenues				
Transfers	**74,780**	**40,000**	**40,000**	**40,000**
Revenues Total	**74,780**	**40,000**	**40,000**	**40,000**
Expenditures				
Principal Payments	**0**	**0**	**35,914**	**37,085**
Interest Payments	**4,762**	**0**	**3,628**	**2,457**
Capital Outlay	**0**	**40,000**	**0**	**0**
Expenditures Total	**4,762**	**40,000**	**39,542**	**39,542**
Net City Cost	**(70,018)**	**0**	**(458)**	**(458)**

Public Works

CNG Station

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 234 - CNG				
Revenues				
Taxes	20,189	3,492	16,707	3,800
Use of Money & Property	692	500	696	500
Services Charges	193,974	174,621	246,215	190,000
Miscellaneous	0	0	7,132	0
Revenues Total	214,854	178,613	270,750	194,300
Expenditures				
Employee Services	14,602	15,906	15,923	16,867
Maintenance and Operations	127,789	112,608	94,098	99,057
Allocated Costs	32,127	31,775	54,429	66,547
Capital Outlay	0	5,000	0	0
Transfer	0	194,121	204,425	19,452
Expenditures Total	174,518	359,410	368,875	201,923
Fund Net Total: 234 - CNG	(40,336)	180,797	98,125	7,623
Employees				
Regular Full-time	2.00	2.00	2.00	0.20

Public Works
Program Summary

Operations
Fleet Maintenance Services

PROGRAM PURPOSE:

To preserve the City's investment in its fleet and equipment.

PROGRAM DESCRIPTION:

- Perform regular maintenance of City 's fleet and equipment by coordinating timely repairs and seasonal maintenance.
- Perform emergency repairs on all City fleet and equipment.
- Outsource repairs that cannot be performed by Staff and ensure that third party services are procured efficiently and through a competitive process when necessary.

Fleet and Property Maintenance Supervisor, Eduardo Galvan

- Maintain and repair over 140 Public Works, Parks and Community Services, Finance, Police, and Fire vehicles and a variety of operating equipment.
- Maintain and repairs 8 transit buses and the Trolley.
- Work closely with all City departments to make certain that the division is running as a full-service unit meeting all reasonable expectations.

Public Works

Fleet Maintenance

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Revenues				
Use of Money & Property	(41)	0	21	0
Miscellaneous	510,498	473,157	499,216	487,698
Revenues Total	510,458	473,157	499,238	487,698
Expenditures				
Employee Services	227,182	269,830	255,282	282,670
Maintenance and Operations	247,657	189,331	229,235	190,846
Allocated Costs	15,059	13,994	13,994	14,182
Expenditures Total	489,898	473,155	498,511	487,698
Net City Cost	(20,560)	(2)	(726)	0
Employees				
Regular Full-time	2.30	3.30	3.30	3.30
Part-time	0.73	0.00	0.00	0.00

Public Works
Program Summary

Operations
Property Maintenance Services

PROGRAM PURPOSE:

To preserve the City's investment in its real property and operating equipment.

PROGRAM DESCRIPTION:

- Coordinates maintenance activities of City operated buildings by coordinating timely repairs and seasonal maintenance on structural, roofing, plumbing, electrical, heating, ventilation and cooling equipment.
- Provides support to City departments such as moving equipment or furniture, miscellaneous equipment repairs, and property maintenance.
- Performs minor and emergency repairs on City buildings.
- Performs weed control on over 300 acres of City -owned or leased vacant industrial and retail zoned properties.
- Provides custodial services at the offices of the Public Works Yard, the former Public Works Yard, Wastewater Treatment Facility, Police Department, Police sub-station, City Hall, Vocational Center, and Community Center.

Fleet and Property Maintenance
Supervisor, Eduardo Galvan

KEY POINTS:

1. Hire the necessary Staff to provide custodial services to new City facilities (e.g. College Park Recreation Center, solar arrays)
2. Continue to provide custodial services and property maintenance at all City owned facilities for the safety and security of employees and the community.

Public Works

Property Maintenance Services

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 216 - Property Maintenance				
Use of Money & Property	(8)	0	(2)	0
Intergovernmental	0	0	0	0
Miscellaneous	398,133	431,376	443,750	452,191
Revenues Total	398,125	431,376	443,748	452,191
Expenditures				
Employee Services	284,834	342,320	328,419	374,976
Maintenance and Operations	92,086	64,147	88,712	63,612
Allocated Costs	11,567	12,909	12,909	12,555
Capital Outlay	0	12,000	11,861	0
Capital Projects	0	0	0	1,048
Expenditures Total	388,487	431,376	441,901	452,191
Net City Cost	(9,638)	0	(1,847)	0
Employees				
Regular Full-time	0.50	0.50	0.50	0.50
Part-time	6.34	6.34	6.34	6.34

Public Works

Program Summary

Development Support

Associate Engineer

Joe Aguirre, P.E.

PROGRAM PURPOSE:

To assist development by reviewing building permit applications, performing plan checking services, and inspecting commercial and residential construction projects. Enforce the Municipal Code and all other applicable standards to eliminate conditions or actions that may be hazardous to the community's health and safety.

PROGRAM DESCRIPTION:

- Provide timely and efficient responses to construction permit applications. Provide timely field inspections to ensure compliance with building codes. Provide inspections, to ensure that all new structures adhere to the California Building Code (including but not limited to standards related to plumbing, mechanical and electrical).
- Code enforcement functions include requiring adherence to the City's sign ordinance, mobile food vendor standards, peddler requirements and posting substandard housing. The City also participates in the County's vehicle abatement program.

KEY POINTS:

1. Enforce the water conservation ordinance to comply with the State's recently adopted water regulation mandate.
2. Increase enforcement of municipal code violations related to zoning, businesses operating without a valid business license and yard sales without permits.
3. Complete an update to the City's building permit fee schedule and present to the City Council for adoption.

Public Works

Development Support

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 210 - Development Support				
Department: 70 - Public Works				
Division: 714 - Building/code Enforcement				
Revenues				
Licenses & Permits	**169,927**	**201,186**	**206,890**	**151,210**
Use of Money & Property	**192**	**520**	**121**	**100**
Intergovernmental	**33,060**	**142,243**	**86,047**	**95,757**
Services Charges	**25,481**	**23,009**	**21,624**	**22,780**
Revenues Total	**228,659**	**366,958**	**314,682**	**269,847**
Expenses				
Employee Services	**262,180**	**277,123**	**219,174**	**294,324**
Maintenance and Operations	**63,163**	**47,266**	**24,872**	**47,644**
Allocated Costs	**8,786**	**12,711**	**12,711**	**10,676**
Expenditures Total	**334,129**	**337,100**	**256,758**	**352,644**
Net City Cost	**105,470**	**(29,858)**	**(57,924)**	**82,797**
Employees				
Regular Full-time	**3.00**	**3.00**	**3.00**	**3.00**

Public Works
Program Summary

Administration
Permit Center

PROGRAM PURPOSE:

Provide front-line customer service and issue a variety of building permits and business licenses in conformance with the Dinuba Municipal Code, Building Standards, and Sate and Federal mandates.

PROGRAM DESCRIPTION:

- Provide information to the general public regarding the major Public Works functions (i.e. Planning, Construction, Operations and Administration).
- Issue all building-related permits upon review and direction from the Building Official and prepare routine permits upon request from property owner and developers.
- Schedule building inspections, and coordinate responses to code violation complaints.
- Upon approval from the Planning and Building divisions, issue licenses to all business owners that conduct business within Dinuba City limits.
- Manage the use of the CNG Facility, including invoicing all agencies and private parties that pump fuel at this site.
- Provide administrative support to the Planning Commission.
- Provide administrative support to the Historic Preservation Commission.

Business Manager
George Avila

- Process all Public Works Services invoices and perform all office duties as needed.

KEY POINTS:

1. Continue administering the business license renewal process and ensure the City is collecting business license tax revenue from all businesses conducting business within City limits.

2. Continue to effectively issue building permits to residents and developers

Public Works

Permit Center

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 210 - Development Support				
Department: 70 - Public Works				
Division: 713 - Permit Center				
Revenues				
Business Licenses	**123,709**	**135,252**	**130,300**	**117,437**
Transfer from Engineering	**46,059**	**26,901**	**60,630**	**63,739**
Transfer from General Fund	**0**	**0**	**0**	**95,855**
Revenues Total	**169,768**	**162,153**	**190,930**	**277,031**
Expenditures				
Employee Services	**153,068**	**177,081**	**174,732**	**186,386**
Maintenance and Operations	**14,665**	**20,855**	**9,799**	**21,022**
Allocated Costs	**7,379**	**8,026**	**8,026**	**11,843**
Expenses Total	**175,112**	**205,962**	**192,558**	**219,251**
Net City Cost	**5,344**	**43,809**	**1,628**	**(57,780)**
Employees				
Regular Full-time	**2.00**	**2.00**	**2.00**	**2.00**

Public Works

Park Reserve Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 123 - Parks Reserve				
Revenues				
Fines & Forfeitures	**162,800**	**163,860**	**3,565**	**57,704**
Use of Money & Property	**73**	**700**	**29**	**700**
Transfers	**(590)**	**0**	**0**	**0**
Revenues Total	**162,283**	**164,560**	**3,595**	**58,404**
Expenditures				
Maintenance and Operations	**0**	**0**	**8,000**	**0**
Capital Projects	**0**	**100,000**	**0**	**0**
Transfer	**130,000**	**60,000**	**83,512**	**0**
Expenditures Total	**130,000**	**160,000**	**91,512**	**0**
Net City Cost	**(32,283)**	**(4,560)**	**87,917**	**(58,404)**

Public Works

Sidewalk Program Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 204 - Sidewalk				
Revenues				
Transfers	**0**	**50,000**	**0**	**50,000**
Revenues Total	**0**	**50,000**	**0**	**50,000**
Expenditures				
Maintenance and Operations	**0**	**50,000**	**0**	**50,000**
Expenditures Total	**0**	**50,000**	**0**	**50,000**
Net City Cost	**0**	**0**	**0**	**0**

Public Works

Water Debt Service Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 182 - Water Debt Service				
Revenues				
Use of Money & Property	**5**	**0**	**5**	**0**
Transfers	**226,895**	**602,496**	**602,496**	**602,496**
Revenues Total	**226,901**	**602,496**	**602,501**	**602,496**
Maintenance and Operations	**1,008**	**0**	**1,192**	**44,825**
Principal Payments	**0**	**342,126**	**383,815**	**342,126**
Interest Payments	**182,064**	**215,549**	**173,849**	**215,549**
Expenditures Total	**183,072**	**557,675**	**558,856**	**602,500**
Net City Cost	**(43,828)**	**(44,821)**	**(43,645)**	**4**

Public Works

Sewer Debt Service Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 183 - Sewer Debt Service				
Revenues				
Use of Money & Property	**1,092**	**77,500**	**6,532**	**77,500**
Transfers	**835,810**	**971,190**	**968,728**	**966,891**
Revenues Total	**836,903**	**1,048,690**	**975,260**	**1,044,391**
Maintenance and Operations	**9,900**	**25,000**	**12,780**	**25,000**
Principal Payments	**0**	**504,107**	**495,843**	**506,644**
Interest Payments	**562,828**	**516,120**	**447,884**	**511,746**
Transfer	**80,040**	**0**	**0**	**0**
Expenditures Total	**652,768**	**1,045,227**	**956,507**	**1,043,390**
Net City Cost	**(184,134)**	**(3,463)**	**(18,753)**	**(1,001)**

Public Works

Transportation Construction Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 260 - Transportation Construction				
Revenues				
Use of Money & Property	**4,397**	**1,500**	**11,970**	**1,500**
Intergovernmental	**6,845,708**	**15,648,649**	**7,412,487**	**12,880,361**
Services Charges	**647,111**	**0**	**0**	**0**
Miscellaneous	**212**	**0**	**1,160**	**0**
Transfers	**20,000**	**774,212**	**1,653,433**	**120,000**
Other Financing Sources	**84,591**	**0**	**96,232**	**0**
Revenues Total	**7,602,021**	**16,424,361**	**9,175,282**	**13,001,861**
Expenditures				
Maintenance and Operations	**73,155**	**0**	**4,195**	**49,545**
State EDBG Grant	**0**	**0**	**0**	**0**
Capital Projects	**4,825,728**	**17,199,199**	**19,488,015**	**16,901,540**
Transfer	**50,000**	**356,353**	**50,000**	**50,000**
Expenditures Total	**4,948,883**	**17,555,552**	**19,542,210**	**17,001,085**
Net City Cost	**(2,653,137)**	**1,131,191**	**10,366,928**	**3,999,224**

Public Works

Drainage Districts

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 504 - Drainage Districts				
Revenues				
Use of Money & Property	**727**	**500**	**796**	**500**
Intergovernmental	**0**	**0**	**0**	**0**
Services Charges	**198,552**	**242,203**	**14,366**	**68,215**
Transfers	**(14,538)**	**0**	**0**	**0**
Other Financing Sources	**10,662**	**2,500**	**1,952**	**2,500**
Revenues Total	**195,404**	**245,203**	**17,113**	**71,215**
Expenditures				
Maintenance and Operations	**0**	**0**	**178,154**	**0**
Capital Projects	**250**	**262,050**	**152,475**	**90,000**
Expenditures Total	**250**	**262,050**	**330,629**	**90,000**
Net City Cost	**(195,154)**	**16,847**	**313,515**	**18,785**

Public Works

Water Construction Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 261 - Water Construction				
Revenues				
Transfers	**451,841**	**580,000**	**0**	**250,000**
Other Financing Sources	**0**	**0**	**0**	**0**
Revenues Total	**451,841**	**580,000**	**0**	**250,000**
Expenditures				
Capital Projects	**9,610**	**80,000**	**81,706**	**320,000**
Expenditures Total	**9,610**	**80,000**	**81,706**	**320,000**
Net City Cost	**(442,231)**	**(500,000)**	**81,706**	**70,000**

Public Works

Sewer Construction Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 262 - Sewer Construction				
Revenues				
Intergovernmental	**0**	**169,661**	**0**	**0**
Transfers	**352,442**	**18,344**	**0**	**0**
Revenues Total	**352,442**	**188,005**	**0**	**0**
Expenditures				
Maintenance and Operations	**4,442**	**0**	**0**	**0**
Capital Projects	**0**	**199,661**	**0**	**30,000**
Expenditures Total	**4,442**	**199,661**	**0**	**30,000**
Net City Cost	**(348,000)**	**11,656**	**0**	**30,000**

Public Works

MTBE Settlement Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 263 - MTBE				
Use of Money & Property	**(115)**	**0**	**(105)**	**0**
Miscellaneous	**120,402**	**0**	**193,829**	**100,000**
Transfers	**190,000**	**0**	**0**	**0**
Revenues Total	**310,287**	**0**	**193,724**	**100,000**
Expenditures				
Capital Projects	**169,247**	**0**	**175,138**	**100,000**
Transfer	**0**	**0**	**0**	**2,000**
Expenditures Total	**169,247**	**0**	**175,138**	**102,000**
Net City Cost	**(141,040)**	**0**	**(18,586)**	**2,000**

Public Works

Abandoned Vehicle Program

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 205 - Abandoned Vehicle				
Revenues				
Intergovernmental	**6,299**	**10,000**	**14,622**	**10,000**
Revenues Total	**6,299**	**10,000**	**14,622**	**10,000**
Expenditures				
Employee Services	**5,650**	**7,028**	**5,531**	**7,845**
Maintenance and Operations	**0**	**3,500**	**0**	**0**
Allocated Costs	**0**	**0**	**0**	**4,883**
Expenditures Total	**5,650**	**10,528**	**5,531**	**12,728**
Net City Cost	**(649)**	**528**	**(9,091)**	**2,728**
Employees				
Regular Full-time	**0.00**	**0.10**	**0.10**	**0.10**

Public Works

Water SDC Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 250 - Water SDC				
Revenues				
Use of Money & Property	**1,008**	**300**	**546**	**300**
Services Charges	**358,927**	**426,108**	**141,006**	**199,706**
Transfers	**(54,286)**	**0**	**0**	**0**
Revenues Total	**305,648**	**426,408**	**141,552**	**200,006**
Expenditures				
Maintenance and Operations	**0**	**0**	**8,000**	**0**
Capital Projects	**3,500**	**5,000**	**3,500**	**0**
Transfer	**237,075**	**290,000**	**527,075**	**187,075**
Expenditures Total	**240,575**	**295,000**	**538,575**	**187,075**
Net City Cost	**(65,073)**	**(131,408)**	**397,023**	**(12,931)**

Public Works

Sewer SDC Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 251 - Sewer SDC				
Revenues				
Use of Money & Property	**765**	**300**	**398**	**300**
Services Charges	**486,241**	**457,242**	**181,608**	**265,185**
Transfers	**(59,069)**	**150,000**	**150,000**	**0**
Revenues Total	**427,936**	**607,542**	**332,006**	**265,485**
Expenditures				
Maintenance and Operations	**0**	**0**	**8,000**	**0**
Capital Projects	**0**	**0**	**0**	**0**
Transfer	**261,265**	**545,415**	**545,415**	**354,490**
Expenditures Total	**261,265**	**545,415**	**553,415**	**354,490**
Net City Cost	**(166,671)**	**(62,127)**	**221,409**	**89,005**

Public Works

Transportation SDC Fund

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 252 - Transportation SDC				
Revenues				
Use of Money & Property	**2,843**	**300**	**2,351**	**300**
Services Charges	**306,819**	**672,181**	**167,462**	**211,384**
Miscellaneous	**766**	**0**	**3,110**	**0**
Transfers	**67,500**	**0**	**0**	**0**
Other Financing Sources	**0**	**4,006**	**0**	**4,006**
Revenues Total	**377,927**	**676,487**	**172,923**	**215,690**
Expenditures				
Maintenance and Operations	**0**	**0**	**8,481**	**0**
Allocated Costs	**88,058**	**0**	**0**	**0**
Capital Projects	**0**	**50,000**	**0**	**0**
Transfer	**34,798**	**149,218**	**149,218**	**150,654**
Expenditures Total	**122,856**	**199,218**	**157,699**	**150,654**
Net City Cost	**(255,071)**	**(477,269)**	**(15,224)**	**(65,036)**

Program Income

Program Cost		Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Revenues					
Fund:	401 - HOME	**49,421**	**37,500**	**7,006**	**37,875**
Fund:	402 - CAL-HOME	**12,440**	**5,500**	**7,323**	**5,555**
Fund:	403 - CDBG	**55,395**	**15,700**	**14,318**	**19,746**
	Revenues Total	**117,256**	**58,700**	**28,647**	**63,176**
Expenditures					
Fund:	401 - HOME	**58,011**	**37,500**	**7,069**	**37,875**
Fund:	402 - CAL-HOME	**0**	**5,500**	**0**	**5,555**
Fund:	403 - CDBG	**463,317**	**30,000**	**119,984**	**19,746**
	Expenditures Total	**521,328**	**73,000**	**127,053**	**63,176**
	Net City Cost	**404,072**	**14,300**	**98,406**	**0**

Public Works

Program Summary

Administration Housing Programs	Business Manager George Avila
PROGRAM PURPOSE: Coordinate the implementation of the City's Housing Programs (i.e. Housing Rehabilitation and First-Time Homebuyer) funded with CDBG, HOME, and CalHOME grant funds. Ensure programs are in compliance with the State's Housing and Community Development's (HCD) guidelines. Track and ensure proper expenditure of all program income.	PROGRAM DESCRIPTION: • Closely work with the City's housing grant management consultant to effectively issue housing grants to Dinuba residents in accordance with the national objectives established by the United States' Housing and Urban Development (HUD) Department. • Ensure that program income is used in a manner consistent HCD and HUD mandates. • Service over 300 loans valued at over $12 million to make certain that families awarded loans through one of the City's housing programs continue to adhere to loan contract terms. • As needed, convene a "housing committee" made up of the Public Works Director, the Business Manager and the Building Official for final review and approval of all first-time homebuyer and housing rehabilitation loan applications.

Public Works

Housing and Economic Development Services

Program Cost		Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Revenues					
	2008 CALHOME	150,787	30,000	53,323	0
	2008 STBG	7,777	0	0	0
	2009 HOME	60	0	0	0
	2009 STBG	3,334	0	0	0
	2012 CDBG	4,768	440,541	293,800	194,804
	2012 HOME	417,721	400,000	(21,056)	140,300
	2012 CALHOME	137,479	0	126,078	310,000
	2013 HDRA	0	0	3,089	52,500
	2014 CALHOME	0	0	0	260,666
	2014 HOME	0	0	0	250,000
	Revenues Total	721,926	870,541	455,234	1,208,270
Expenditures					
	2008 CALHOME	150,787	30,000	0	0
	2009 PTAE	29,896	0	0	0
	2012 CDBG	4,768	440,541	311,171	139,226
	2012 HOME	417,721	400,000	191,662	0
	2012 CALHOME	137,479	0	291,461	153,064
	2013 HDRA	0	0	23,075	51,650
	2014 CALHOME	0	0	0	260,666
	2014 HOME	0	0	0	250,750
	Expenditure Totals	740,651	870,541	817,369	855,356
	Net City Cost	18,725	0	362,135	(352,914)

Engineering Services
City Engineer

Engineering Services

City Engineer
Dean Uota, P.E.

PROGRAM PURPOSE:

Provide leadership and support in the development and monitoring of the City's capital investment program.

PROGRAM DESCRIPTION:

Provide in-house engineering support to all City departments with Development Services and Public Works being two primary clients.

Typical scope of services would include:

- Development support ("civil" plan review).
- Facility planning based on the adopted 2008 General Plan.
- Preliminary engineering/ scoping for future projects.
- Project design, implementation, management and consultation on routine projects.
- Construction management oversight on moderately complex projects.
- Manage consultants on complex or specialty projects.
- Provide support to resolve operational issues.
- Manage CIP development process and provide engineering support for economic development projects.

KEY POINTS:

1. During fiscal year 2015/16, the Engineering Support Division will oversee the implementation of the following CIP projects: Avenue 416/El Monte Way Widening, CNG Fueling Facility Phase II Improvements, Class II & III Bike Lane Improvements, Dinuba Police Administration Parking Lot Improvements, ADA Wheelchair Ramps, Alta Avenue/ El Monte Way Signal Synchronization, College Park Recreation Center Improvements, Roosevelt Park Improvements, Fires Station No. 2, and Water Well 21).
2. Continue mentoring/training of Associate Engineer.
3. Review subdivisions tentative map expirations.
4. Identify ideas to revitalize East El Monte Way.
5. Implement the Sanitary Sewer Management Plan.
6. Implement new storm water general permit.
7. Complete the preparation of a new storm drainage master plan.

City Engineer

Program Cost	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fund: 211 - Engineering				
Revenues				
Use of Money & Property	41	0	117	30
Intergovernmental	123,526	0	150,961	136,644
Services Charges	100,502	65,115	50,660	39,192
Miscellaneous	490,776	472,368	444,531	549,676
Revenues Total	714,844	537,483	646,269	725,542
Expenditures				
Employee Services	516,411	528,937	506,059	549,948
Maintenance and Operations	81,804	77,187	90,393	127,804
Allocated Costs	64,575	51,233	84,897	82,398
Expenditures Total	662,790	657,357	681,349	760,150
Net City Cost	(52,054)	119,874	35,080	34,608

CITY OF DINUBA

Together, A Better Community

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Fund: 123 - Parks Reserve Department: 40 - Parks & Community Services Division: 401 - Community Services		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	0	0	0	0	0
640.1020	SERVICES Contractual Services	0	0	0	8,000	0
640.1120	SERVICES Development Contracts	0	0	0	0	0
670.1030	MAINTENANCE Equipment	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
	Total M & O - Maintenance and Operations	**0**	**0**	**0**	**8,000**	**0**
Capital Projects - Capital Projects						
680.1175	CAPITAL PROJECTS Parks Master Plan	0	0	0	0	0
680.9000	CAPITAL PROJECTS Other Projects	69,787	0	100,000	0	0
	Total Capital Projects - Capital Projects	**69,787**	**0**	**100,000**	**0**	**0**
Transfer - Transfer						
900.265	TRSF OUT Capital Facilities	103,233	130,000	60,000	83,512	0
	Total Transfer - Transfer	**103,233**	**130,000**	**60,000**	**83,512**	**0**
Fund Expenditure	**Total: 123 - Parks Reserve**	**173,020**	**130,000**	**160,000**	**91,512**	**0**

Fund: 182 - Water Debt Service Department: 70 - Public Works Division: 703 - Water		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	0	0	0	0
600.1030	EMP SRVS Overtime	0	0	0	0	0
600.1050	EMP SRVS Standby	0	0	0	0	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	0	0	0	0	0
600.1100	EMP SRVS Medicare	0	0	0	0	0
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	0	0	0	0
	Total Employee Service - Employee Services	**0**	**0**	**0**	**0**	**0**
M & O - Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	840	1,008	0	1,192	44,825
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
	Total M & O - Maintenance and Operations	**840**	**1,008**	**0**	**1,192**	**44,825**
Principal Pymts - Principal Payments						
710.2010	PRINCIPAL Clean Water Loan 1998	0	0	73,000	83,440	73,000
710.2040	PRINCIPAL SDWSRF Safe Drinking	0	0	269,126	300,375	269,126
	Total Principal Pymts - Principal Payments	**0**	**0**	**342,126**	**383,815**	**342,126**
Interest Pymts - Interest Payments						
720.2010	INTEREST Clean Water Loan 1998	30,686	28,386	36,425	25,974	36,425
720.2040	INTEREST SDWSRF Safe Drinking	160,731	153,678	179,124	147,875	179,124
	Total Interest Pymts - Interest Payments	**191,417**	**182,064**	**215,549**	**173,849**	**215,549**
Fund Expenditure	**Total: 182 - Water Debt Service**	**192,257**	**183,072**	**557,675**	**558,856**	**602,500**

Fund: 183 - Sewer Debt Service Department: 70 - Public Works Division: 705 - Sewer Collection		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	(60,415)	0	13,000	11,830	13,000
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
690.1115	SPC DEPT EXP Bond Discounts	0	0	0	0	0
690.1240	SPC DEPT EXP Cost of Issuance	91,213	9,900	12,000	950	12,000
	Total M & O - Maintenance and Operations	**30,798**	**9,900**	**25,000**	**12,780**	**25,000**
Principal Pymts - Principal Payments						
710.1005	PRINCIPAL 1998 Bond #1	0	0	0	0	0
710.1010	PRINCIPAL 1998 Bond #2	0	0	210,525	195,000	200,000
710.1035	PRINCIPAL 2007 Wastewater	0	0	60,000	60,000	60,000
710.1041	PRINCIPAL 2008 Bonds	0	0	0	0	0
710.1043	PRINCIPAL 2010 Bonds	0	0	0	0	0
710.1060	PRINCIPAL 2012 Wastewater	0	0	160,000	160,000	165,000
710.2035	PRINCIPAL ECE - ARRA	0	0	73,582	80,843	81,644
	Total Principal Pymts - Principal Payments	**0**	**0**	**504,107**	**495,843**	**506,644**
Interest Pymts - Interest Payments						
720.1005	INTEREST 1998 Bond #1	49,846	31,658	12,600	0	0
720.1010	INTEREST 1998 Bond #2	0	0	0	28,125	22,200
720.1035	INTEREST 2007 Wastewater	150,821	148,488	146,775	146,775	144,113
720.1041	INTEREST 2008 Bonds	49,854	0	0	0	0
720.1043	INTEREST 2010 Bonds	115,377	0	76,500	0	76,500
720.1060	INTEREST 2012 Wastewater	167,292	377,550	268,638	268,638	265,388
720.2035	INTEREST ECE - ARRA	8,531	5,132	11,607	4,347	3,545
	Total Interest Pymts - Interest Payments	**541,722**	**562,828**	**516,120**	**447,884**	**511,746**
Transfer - Transfer						
900.262	TRSF OUT Sewer Construction	3,081,521	80,040	0	0	0
	Total Transfer - Transfer	**3,081,521**	**80,040**	**0**	**0**	**0**
Fund Expenditure	**Total: 183 - Sewer Debt Service**	**3,654,041**	**652,768**	**1,045,227**	**956,507**	**1,043,390**

Fund: 201 - Traffic Safety Department: 70 - Public Works Division: 709 - Transportation		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	0	0	0	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	0	0	0	0	0
600.1100	EMP SRVS Medicare	0	0	0	0	0
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	0	0	0	0
Total Employee Service - Employee Services		**0**	**0**	**0**	**0**	**0**
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance	0	0	0	0	0
610.1060	SUPPLIES Safety Equipment & Supplies	0	0	0	0	0
670.1030	MAINTENANCE Equipment	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
Total M & O - Maintenance and Operations		**0**	**0**	**0**	**0**	**0**
Transfer - Transfer						
900.203	TRSF OUT Transportation	80,000	80,000	80,000	80,000	80,000
900.260	TRSF OUT Transportation Construction	20,000	20,000	20,000	20,000	20,000
Account Classification Total: Transfer - Transfer		**100,000**	**100,000**	**100,000**	**100,000**	**100,000**
Fund Expenditure Total: 201 - Traffic Safety		**100,000**	**100,000**	**100,000**	**100,000**	**100,000**

Fund: 202 - Gas Tax Department: 70 - Public Works Division: 709 - Transportation		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	46,614	85,190	95,091	76,520	98,835
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	503
600.1020	EMP SRVS Part Time Salaries	0	12,271	26,234	20,839	25,992
600.1030	EMP SRVS Overtime	892	3,995	3,000	733	2,000
600.1050	EMP SRVS Standby	638	1,133	1,000	1,058	1,000
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	13,124	22,769	18,194	18,194	17,869
600.1100	EMP SRVS Medicare	652	1,464	1,751	1,414	1,808
600.1110	EMP SRVS Disability/Life Insurance	1,759	2,523	2,552	2,552	2,666
600.1120	EMP SRVS Health/Dental/Vision	23,100	30,530	31,820	31,820	37,195
600.1130	EMP SRVS Worker's Compensation	3,414	9,529	19,850	19,850	24,384
600.1140	EMP SRVS Unemployment Insurance	214	281	286	286	299
600.1170	EMP SRVS Uniform Allowance	320	1,650	1,635	2,367	1,667
	Total: Employee Service - Employee Services	**90,726**	**171,335**	**201,413**	**175,633**	**214,218**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	23,211	18,726	40,680	48,455	40,680
610.1030	SUPPLIES Lubricant & Fuels	11,614	12,332	12,387	11,171	12,387
610.1040	SUPPLIES Repair & Maintenance	0	0	1,032	0	1,032
610.1050	SUPPLIES Small Tools	1,237	121	1,831	314	1,831
610.1060	SUPPLIES Safety Equipment & Supplies	237	116	1,017	145	1,017
620.1010	UTILITIES Electric	121,598	139,530	100,000	151,611	125,888
620.1020	UTILITIES Gas	0	0	3,000	160	3,000
620.1030	UTILITIES Water	0	0	40,000	0	0
620.1040	UTILITIES Cable	0	0	535	0	0
630.1010	COMMUNICATION Telephone	1,026	264	700	144	700
630.1020	COMMUNICATION Cellphone	0	0	800	462	800
630.1030	COMMUNICATION Internet	0	0	200	0	200
630.1040	COMMUNICATION Postage	0	0	29	0	29
640.1010	SERVICES Professional & Technical	60	97	516	230	516
640.1020	SERVICES Contractual Services	2,836	594	6,632	18,725	8,547
650.1010	TRAINING Travel & Conference	0	0	516	0	516
650.1020	TRAINING Training & Vocational	525	0	516	1,500	516
670.1010	MAINTENANCE Repair & Maintenance	0	0	509	6,800	509
670.1030	MAINTENANCE Equipment	240	0	1,017	906	1,017
670.1040	MAINTENANCE Vehicle Maintenance	2	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	407	0	1,526	0	1,526
690.1050	SPC DEPT EXP Rental	0	0	1,548	0	1,548
	Total: M & O - Maintenance and Operations	**162,991**	**171,780**	**214,991**	**240,623**	**202,259**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,762	4,005	4,339	4,339	4,733
605.1020	ALLOC COSTS Property & Fire	2,540	2,804	2,328	2,328	2,361
605.1040	ALLOC COSTS Risk Management	5,675	6,288	6,891	6,891	6,425
605.1050	ALLOC COSTS Vehicle Maintenance	0	0	12,300	25,978	24,385
605.1060	ALLOC COSTS Custodian	0	0	0	30,781	50,871
605.1080	ALLOC COSTS Interdepartment	62,959	64,848	65,000	65,000	66,950
605.1120	ALLOC COSTS Engineering Support	0	25,000	29,968	32,086	40,101
605.1130	ALLOC COSTS Retiree Health	0	0	0	0	0
	Total: Allocated Costs - Allocated Costs	**74,936**	**102,945**	**120,826**	**167,403**	**195,826**
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other	0	0	30,000	0	0
730.1065	CAPITAL OUTLAY Computer Software	0	0	0	0	0
	Total: Capital Outlay - Capital Outlay	**0**	**0**	**30,000**	**0**	**0**
Transfer - Transfer						
900.181	TRSF OUT General Debt Service	0	0	5,000	6,381	5,000
900.185	TRSF OUT Financing Authority Debt	0	43,746	72,214	79,285	81,692
900.204	TRSF OUT Sidewalk	0	0	25,000	0	50,000
900.260	TRSF OUT Transportation Construction	0	0	150,000	450,000	100,000
900.265	TRSF OUT Capital Facilities	0	0	25,000	25,000	50,000
	Total: Transfer - Transfer	**0**	**43,746**	**277,214**	**560,666**	**286,692**
	Fund Expenditure Total: 202 - Gas Tax	**328,654**	**489,805**	**844,444**	**1,144,325**	**898,995**

Fund: 203 - Transportation Department: 70 - Public Works Division: 709 - Transportation		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	74,639	61,423	67,029	67,125	69,624
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	2,644
600.1020	EMP SRVS Part Time Salaries	52,772	29,382	30,367	30,660	31,593
600.1030	EMP SRVS Overtime	2,043	2,011	2,500	2,840	3,500
600.1050	EMP SRVS Standby	1,313	1,223	1,680	953	1,680
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	25,654	17,796	16,958	16,958	16,992
600.1100	EMP SRVS Medicare	1,195	584	1,404	628	1,497
600.1110	EMP SRVS Disability/Life Insurance	2,026	1,743	1,794	1,794	1,935
600.1120	EMP SRVS Health/Dental/Vision	23,100	16,330	17,020	17,020	19,895
600.1130	EMP SRVS Worker's Compensation	18,960	17,962	12,957	12,957	15,917
600.1140	EMP SRVS Unemployment Insurance	1,190	530	187	187	195
600.1170	EMP SRVS Uniform Allowance	2,586	2,334	1,081	2,652	1,118
	Total: Employee Service - Employee Services	**205,477**	**151,317**	**152,977**	**153,775**	**166,590**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	29,515	50,065	45,765	56,213	46,707
610.1030	SUPPLIES Lubricant & Fuels	2,151	2,125	4,129	3,221	4,129
610.1050	SUPPLIES Small Tools	320	63	325	0	325
610.1060	SUPPLIES Safety Equipment & Supplies	133	0	509	0	509
620.1010	UTILITIES Electric	17,071	17,459	10,000	40,828	39,081
620.1020	UTILITIES Gas	0	0	1,000	82	1,000
620.1030	UTILITIES Water	0	0	3,000	0	0
620.1040	UTILITIES Cable	0	0	452	0	0
630.1010	COMMUNICATION Telephone	601	716	400	847	400
630.1020	COMMUNICATION Cellphone	0	0	100	35	100
630.1030	COMMUNICATION Internet	0	0	0	0	0
630.1040	COMMUNICATION Postage	0	0	16	0	16
640.1010	SERVICES Professional & Technical	15,096	15,128	12,845	13,911	12,845
640.1020	SERVICES Contractual Services	11,849	10,077	30,510	16,854	10,000
650.1020	TRAINING Training & Vocational	0	0	516	0	516
670.1030	MAINTENANCE Equipment	643	38,761	1,017	0	1,017
670.1040	MAINTENANCE Vehicle Maintenance	0	36,827	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	571	950	7,119	85	2,000
	Total: M & O - Maintenance and Operations	**77,950**	**172,171**	**117,703**	**132,076**	**118,645**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,678	3,631	2,917	2,917	3,216
605.1020	ALLOC COSTS Property & Fire	2,483	2,542	1,565	1,565	1,815
605.1040	ALLOC COSTS Risk Management	5,549	5,700	4,634	4,634	4,366
605.1050	ALLOC COSTS Vehicle Maintenance	0	0	12,300	27,242	0
605.1080	ALLOC COSTS Interdepartment	67,042	69,053	69,000	69,000	71,070
605.1120	ALLOC COSTS Engineering Support	0	25,000	29,968	32,085	40,101
	Total: Allocated Costs - Allocated Costs	**78,752**	**105,926**	**120,384**	**137,443**	**120,568**
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other	60,068	0	30,000	0	0
730.1065	CAPITAL OUTLAY Computer Software	0	0	0	0	0
730.1070	CAPITAL OUTLAY Machinery and	0	0	0	0	0
	Total: Capital Outlay - Capital Outlay	**60,068**	**0**	**30,000**	**0**	**0**
Transfer - Transfer						
900.181	TRSF OUT General Debt Service	0	0	5,000	6,381	5,000
900.185	TRSF OUT Financing Authority Debt	357,672	394,261	364,861	375,000	378,750
900.204	TRSF OUT Sidewalk	0	0	25,000	0	0
900.232	TRSF OUT Disposal	0	0	0	0	0
900.260	TRSF OUT Transportation Construction	0	0	410,091	409,312	0
900.265	TRSF OUT Capital Facilities	0	0	25,000	0	0
	Total: Transfer - Transfer	**357,672**	**394,261**	**829,952**	**790,693**	**383,750**
Fund Expenditure	**Total: 203 - Transportation**	**779,919**	**823,675**	**1,251,016**	**1,213,987**	**789,553**

Fund: 204 - Sidewalk Department: 70 - Public Works Division: 000 - Non-divisional		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance	0	0	0	0	0
640.1010	SERVICES Professional & Technical	0	0	10,000	0	10,000
640.1020	SERVICES Contractual Services	0	0	40,000	0	40,000
670.1030	MAINTENANCE Equipment	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
	Total M & O - Maintenance and Operations	**0**	**0**	**50,000**	**0**	**50,000**
	Fund Expenditure Total: 204 - Sidewalk	**0**	**0**	**50,000**	**0**	**50,000**

Fund: 205 - Abandoned Vehicle Department: 70 - Public Works Division: 707 - Abandoned Vehicle		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	2,091	4,861	3,386	5,170
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	0	1,186	486	486	517
600.1090	EMP SRVS Social Security	0	0	70	0	0
600.1100	EMP SRVS Medicare	0	29	0	48	75
600.1110	EMP SRVS Disability/Life Insurance	0	214	131	131	140
600.1120	EMP SRVS Health/Dental/Vision	0	2,130	1,480	1,480	1,730
600.1130	EMP SRVS Worker's Compensation	0	0	0	0	213
	Total Employee Service - Employee Services	**0**	**5,650**	**7,028**	**5,531**	**7,845**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	2,000	0	0
610.1030	SUPPLIES Lubricant & Fuels	0	0	0	0	0
630.1010	COMMUNICATION Telephone	0	0	500	0	0
640.1020	SERVICES Contractual Services	0	0	1,000	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
	Total M & O - Maintenance and Operations	**0**	**0**	**3,500**	**0**	**0**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	0	0	0	0	105
605.1020	ALLOC COSTS Property & Fire	0	0	0	0	38
605.1040	ALLOC COSTS Risk Management	0	0	0	0	143
605.1160	ALLOC COSTS Police	0	0	0	0	0
	Total Allocated Costs - Allocated Costs	**0**	**0**	**0**	**0**	**286**
	Fund Expenditure Total: 205 - Abandoned Vehicle	**0**	**5,650**	**10,528**	**5,531**	**8,131**

Fund: 206 - Housing Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	10,086	42,945	39,245	44,707
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	0	0	0	0	0
600.1030	EMP SRVS Overtime	0	0	500	0	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	0	8,100	7,311	7,311	7,157
600.1100	EMP SRVS Medicare	0	138	605	560	631
600.1110	EMP SRVS Disability/Life Insurance	0	1,043	1,127	1,127	1,174
600.1120	EMP SRVS Health/Dental/Vision	0	9,372	9,768	9,768	10,428
600.1130	EMP SRVS Worker's Compensation	0	0	0	0	450
600.1140	EMP SRVS Unemployment Insurance	0	0	0	0	69
Total Employee Service - Employee Services		**0**	**28,739**	**62,256**	**58,012**	**64,616**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	0	0	171	252
630.1010	COMMUNICATION Telephone	0	0	0	52	504
630.1020	COMMUNICATION Cellphone	0	0	0	0	0
630.1030	COMMUNICATION Internet	0	0	0	0	0
630.1040	COMMUNICATION Postage	0	0	0	243	0
640.1010	SERVICES Professional & Technical	0	0	0	0	0
640.1020	SERVICES Contractual Services	0	0	0	0	0
640.1150	SERVICES Self Help CDBG Conract	58,392	61,641	0	16,126	7,000
650.1010	TRAINING Travel & Conference	0	0	0	175	0
670.1050	MAINTENANCE Maintenance	1,230	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	3,959	0	165	504
690.1020	SPC DEPT EXP Advertising	0	0	0	1,290	529
690.1150	SPC DEPT EXP Community Grants	16,100	0	0	0	0
799.1100	MISCELLANEOUS Uncollectible	10,573	0	0	0	0
Total M & O - Maintenance and Operations		**86,295**	**65,600**	**0**	**18,222**	**8,789**
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	1,400	3,000	0	0	0
Total State Grant - State EDBG Grant		**1,400**	**3,000**	**0**	**0**	**0**
Principal Pymts - Principal Payments						
710.2020	PRINCIPAL Andrews	3,077	3,292	0	3,523	3,770
Total Principal Pymts - Principal Payments		**3,077**	**3,292**	**0**	**3,523**	**3,770**
Interest Pymts - Interest Payments						
720.2020	INTEREST Andrews	1,864	1,649	0	1,418	1,171
Total Interest Pymts - Interest Payments		**1,864**	**1,649**	**0**	**1,418**	**1,171**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	0	0	0	0	708
605.1020	ALLOC COSTS Property & Fire	0	0	0	0	0
605.1040	ALLOC COSTS Risk Management	0	0	0	0	961
Total Allocated Costs - Allocated Costs		**0**	**0**	**0**	**0**	**1,669**
Capital Projects - Capital Projects						
680.1160	CAPITAL PROJECTS Industrial Trades	98,638	(30)	0	0	0
Total Capital Projects - Capital Projects		**98,638**	**(30)**	**0**	**0**	**0**
Transfer - Transfer						
900.206	TRSF OUT Housing	0	67,500	0	0	0
900.403	TRSF OUT CDBG	0	15,670	0	0	0
900.932	TRSF OUT RDA LMISA	0	0	0	0	0
900.942	TRSF OUT 500 East Adelaide	0	0	0	0	0
Total Transfer - Transfer		**0**	**83,170**	**0**	**0**	**0**
Fund Expenditure	**Total: 206 - Housing**	**191,273**	**185,421**	**62,256**	**81,174**	**80,015**

Fund: 210 - Development Support Department: 70 - Public Works Division: 713 - Permit Center		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	65,902	121,615	120,728	118,073	122,369
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	2,750
600.1020	EMP SRVS Part Time Salaries	15,562	4,983	0	0	0
600.1030	EMP SRVS Overtime	0	0	0	0	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	18,165	8,221	20,569	20,569	20,040
600.1100	EMP SRVS Medicare	1,169	1,780	1,703	1,693	1,766
600.1110	EMP SRVS Disability/Life Insurance	1,823	1,169	3,171	3,171	3,288
600.1120	EMP SRVS Health/Dental/Vision	14,000	14,200	29,600	29,600	34,600
600.1130	EMP SRVS Worker's Compensation	1,270	805	1,111	1,111	1,365
600.1140	EMP SRVS Unemployment Insurance	989	295	199	199	208
600.1190	EMP SRVS Stipends	0	0	0	0	0
Total: Employee Service - Employee Services		**118,881**	**153,068**	**177,081**	**174,417**	**186,386**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	994	1,141	1,220	1,071	1,650
610.1020	SUPPLIES Operating Supplies	0	599	510	401	700
610.1030	SUPPLIES Lubricant & Fuels	0	284	305	558	400
620.1010	UTILITIES Electric	5,256	5,436	3,000	892	5,000
620.1020	UTILITIES Gas	0	0	700	106	700
620.1030	UTILITIES Water	0	0	1,000	0	0
620.1040	UTILITIES Cable	0	0	80	0	0
630.1010	COMMUNICATION Telephone	2,110	1,918	2,000	757	1,000
630.1020	COMMUNICATION Cellphone	0	0	1,000	634	1,272
630.1030	COMMUNICATION Internet	0	0	700	0	0
630.1040	COMMUNICATION Postage	0	0	70	23	600
640.1010	SERVICES Professional & Technical	608	596	255	109	700
640.1020	SERVICES Contractual Services	391	1,755	915	2,835	1,000
640.1140	SERVICES Commission	0	0	0	0	0
650.1010	TRAINING Travel & Conference	0	0	2,035	383	1,000
650.1020	TRAINING Training & Vocational	96	300	1,020	37	1,000
670.1040	MAINTENANCE Vehicle Maintenance	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	398	680	660	132	700
690.1020	SPC DEPT EXP Advertising	45	0	1,015	374	500
690.1030	SPC DEPT EXP Printing & Binding	794	861	610	543	800
690.1050	SPC DEPT EXP Rental	3,029	1,095	3,760	945	4,000
Total: M & O - Maintenance and Operations		**13,721**	**14,665**	**20,855**	**9,799**	**21,022**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,682	1,706	956	956	2,250
605.1020	ALLOC COSTS Property & Fire	2,486	1,194	513	513	1,139
605.1040	ALLOC COSTS Risk Management	5,555	2,679	1,519	1,519	3,054
605.1130	ALLOC COSTS Retiree Health	18,223	1,800	5,038	5,038	5,400
Total: Allocated Costs - Allocated Costs		**29,946**	**7,379**	**8,026**	**8,026**	**11,843**
Division Total: 713 - Permit Center		**162,548**	**175,112**	**205,962**	**192,242**	**219,251**

Fund: 210 - Development Support Department: 70 - Public Works Division: 714 - Building/code Enforcement		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	123,233	173,230	188,182	133,511	193,606
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	3,491
600.1020	EMP SRVS Part Time Salaries	21,716	2,895	0	0	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	25,510	33,989	32,290	30,774	31,738
600.1090	EMP SRVS Social Security	1,346	142	0	0	0
600.1100	EMP SRVS Medicare	2,135	2,489	2,349	2,021	2,459
600.1110	EMP SRVS Disability/Life Insurance	3,420	4,835	4,978	4,978	5,207
600.1120	EMP SRVS Health/Dental/Vision	28,000	40,470	42,920	42,920	50,170
600.1130	EMP SRVS Worker's Compensation	4,513	3,618	4,921	4,921	6,152
600.1140	EMP SRVS Unemployment Insurance	1,131	426	283	283	301
600.1170	EMP SRVS Uniform Allowance	375	87	1,200	166	1,200
	Total: Employee Service - Employee Services	**211,381**	**262,180**	**277,123**	**219,575**	**294,324**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	697	780	765	6,484	900
610.1020	SUPPLIES Operating Supplies	855	616	660	699	900
610.1030	SUPPLIES Lubricant & Fuels	3,233	3,108	2,545	2,605	3,000
610.1040	SUPPLIES Repair & Maintenance	10	0	0	0	0
620.1010	UTILITIES Electric	5,256	5,436	1,000	975	5,000
620.1020	UTILITIES Gas	0	0	500	106	500
620.1030	UTILITIES Water	0	0	1,000	0	0
620.1040	UTILITIES Cable	0	0	45	0	0
630.1010	COMMUNICATION Telephone	3,924	3,279	2,500	2,036	500
630.1020	COMMUNICATION Cellphone	0	0	1,000	1,509	3,186
630.1030	COMMUNICATION Internet	0	0	500	0	0
630.1040	COMMUNICATION Postage	0	0	70	269	500
640.1010	SERVICES Professional & Technical	591	90	2,030	0	500
640.1020	SERVICES Contractual Services	2,605	30,250	21,606	3,877	17,538
640.1120	SERVICES Development Contracts	6,130	6,469	205	(3,014)	2,000
650.1010	TRAINING Travel & Conference	1,499	45	710	3,496	1,500
650.1020	TRAINING Training & Vocational	1,809	3,912	4,870	745	1,500
670.1040	MAINTENANCE Vehicle Maintenance	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	387	1,166	1,005	400	1,000
690.1020	SPC DEPT EXP Advertising	469	878	205	1,050	500
690.1030	SPC DEPT EXP Printing & Binding	644	2,177	205	124	1,000
690.1050	SPC DEPT EXP Rental	3,727	1,511	4,060	1,389	4,500
690.1250	SPC DEPT EXP SMIP Payments	2,655	2,689	1,020	1,405	2,229
690.1260	SPC DEPT EXP SB1473 BLDG STRD	884	757	765	716	891
	Total: M & O - Maintenance and Operations	**35,375**	**63,163**	**47,266**	**24,872**	**47,644**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,152	2,687	4,067	4,067	3,687
605.1020	ALLOC COSTS Property & Fire	2,803	1,881	2,183	2,183	1,984
605.1040	ALLOC COSTS Risk Management	6,264	4,218	6,461	6,461	5,005
	Total: Allocated Costs - Allocated Costs	**13,219**	**8,786**	**12,711**	**12,711**	**10,676**
Capital Projects - Capital Projects						
680.1070	CAPITAL PROJECTS Row/Land	0	0	0	0	0
	Total: Capital Projects - Capital Projects	**0**	**0**	**0**	**0**	**0**
Transfer - Transfer						
900.205	TRSF OUT Abandoned Vehicle	0	0	0	0	0
900.206	TRSF OUT Housing	0	0	0	0	0
	Total: Transfer - Transfer	**0**	**0**	**0**	**0**	**0**
	Division Total: 714 - Building/code Enforcement	**259,974**	**334,129**	**337,100**	**257,158**	**352,644**
Fund Expenditure	**Total: 210 - Development Support**	**422,523**	**509,241**	**543,062**	**449,400**	**571,895**

Fund: 211 - Engineering Department: 70 - Public Works Division: 708 - Engineering		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	264,633	342,719	384,390	361,787	386,523
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	14,439
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	67,350	63,374	65,667	65,667	64,401
600.1100	EMP SRVS Medicare	3,810	4,993	5,437	5,397	5,674
600.1110	EMP SRVS Disability/Life Insurance	9,030	12,422	10,124	10,124	10,565
600.1120	EMP SRVS Health/Dental/Vision	56,000	85,200	59,200	59,200	63,200
600.1130	EMP SRVS Worker's Compensation	423	1,862	2,222	2,222	2,730
600.1140	EMP SRVS Unemployment Insurance	330	682	397	397	416
600.1170	EMP SRVS Uniform Allowance	252	0	0	40	0
600.1190	EMP SRVS Stipends	8,290	5,160	1,500	1,225	2,000
Total: Employee Service - Employee Services		**410,118**	**516,411**	**528,937**	**506,059**	**549,948**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	714	4,183	2,135	1,101	1,800
610.1020	SUPPLIES Operating Supplies	2,222	4,604	2,135	640	900
610.1030	SUPPLIES Lubricant & Fuels	1,017	798	1,015	294	500
620.1010	UTILITIES Electric	4,389	5,907	3,000	1,445	3,000
620.1020	UTILITIES Gas	0	0	500	173	300
620.1030	UTILITIES Water	0	0	0	0	0
620.1040	UTILITIES Cable	0	0	60	0	0
630.1010	COMMUNICATION Telephone	3,856	7,531	1,000	1,225	2,400
630.1020	COMMUNICATION Cellphone	0	0	4,000	3,277	3,200
630.1030	COMMUNICATION Internet	0	0	0	0	0
630.1040	COMMUNICATION Postage	0	0	125	307	300
640.1020	SERVICES Contractual Services	0	7,665	0	35,070	40,616
640.1080	SERVICES Other Fees	0	0	0	168	350
640.1120	SERVICES Development Contracts	26,939	24,931	34,577	21,750	50,000
640.1140	SERVICES Commission	3,042	3,749	10,170	4,533	5,000
650.1010	TRAINING Travel & Conference	8,077	7,494	3,560	6,955	5,000
650.1020	TRAINING Training & Vocational	2,236	4,408	4,065	4,409	5,000
670.1040	MAINTENANCE Vehicle Maintenance	3,158	3,170	3,220	3,049	3,618
690.1010	SPC DEPT EXP Due & Subscriptions -	6,558	4,494	5,080	3,622	4,000
690.1030	SPC DEPT EXP Printing & Binding	98	1,054	1,525	542	800
690.1050	SPC DEPT EXP Rental	3,425	1,817	1,020	1,833	1,020
Total: M & O - Maintenance and Operations		**65,729**	**81,804**	**77,187**	**90,393**	**127,804**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,294	5,803	7,786	7,786	6,866
605.1020	ALLOC COSTS Property & Fire	2,223	4,062	4,178	4,178	2,472
605.1040	ALLOC COSTS Risk Management	4,969	9,110	12,368	12,368	9,321
605.1140	ALLOC COSTS Development Services	20,000	45,600	26,901	60,565	63,739
Total: Allocated Costs - Allocated Costs		**30,486**	**64,575**	**51,233**	**84,897**	**82,398**
Fund Expenditure	**Total: 211 - Engineering**	**506,333**	**662,790**	**657,357**	**681,349**	**760,150**

Fund: 212 - Public Works Management Department: 70 - Public Works Division: 001 - Administration		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	236,147	239,384	277,595	266,275	276,735
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	8,400
600.1030	EMP SRVS Overtime	0	0	0	0	0
600.1050	EMP SRVS Standby	0	0	0	0	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	49,136	48,925	46,859	46,859	45,242
600.1100	EMP SRVS Medicare	1,628	1,498	3,880	1,921	3,986
600.1110	EMP SRVS Disability/Life Insurance	6,588	6,959	7,224	7,224	7,422
600.1120	EMP SRVS Health/Dental/Vision	42,000	42,600	44,400	44,400	51,900
600.1130	EMP SRVS Worker's Compensation	3,948	4,341	5,180	5,180	2,047
600.1140	EMP SRVS Unemployment Insurance	989	511	298	298	312
	Total: Employee Service - Employee Services	**340,436**	**344,218**	**385,436**	**372,157**	**396,044**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	7,370	1,332	1,526	1,609	1,526
610.1030	SUPPLIES Lubricant & Fuels	0	0	0	428	0
620.1010	UTILITIES Electric	3,924	2,545	1,500	1,021	1,500
620.1020	UTILITIES Gas	0	0	534	130	534
620.1030	UTILITIES Water	0	0	0	0	0
620.1040	UTILITIES Cable	0	0	0	0	0
630.1010	COMMUNICATION Telephone	4,594	4,328	2,000	985	2,000
630.1020	COMMUNICATION Cellphone	0	0	1,000	3,461	1,000
630.1030	COMMUNICATION Internet	0	0	200	0	200
630.1040	COMMUNICATION Postage	0	0	54	197	54
640.1010	SERVICES Professional & Technical	1,089	2,005	1,017	3,166	0
640.1020	SERVICES Contractual Services	30,863	55,954	48,667	16,375	0
650.1010	TRAINING Travel & Conference	904	0	1,630	257	1,630
650.1020	TRAINING Training & Vocational	865	0	1,017	322	1,017
670.1040	MAINTENANCE Vehicle Maintenance	3,566	3,660	3,158	3,332	3,158
690.1010	SPC DEPT EXP Due & Subscriptions -	4,103	14,984	6,611	3,239	6,611
690.1030	SPC DEPT EXP Printing & Binding	49	128	206	(570)	206
690.1050	SPC DEPT EXP Rental	4,360	1,711	4,577	1,389	4,577
	Total: M & O - Maintenance and Operations	**61,688**	**86,649**	**73,697**	**35,341**	**24,013**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	5,296	4,764	4,790	4,790	5,218
605.1020	ALLOC COSTS Property & Fire	3,575	3,335	2,570	2,570	2,865
605.1040	ALLOC COSTS Risk Management	7,989	7,480	7,608	7,608	7,084
605.1130	ALLOC COSTS Retiree Health	25,521	18,349	10,076	10,076	2,400
	Total: Allocated Costs - Allocated Costs	**42,381**	**33,928**	**25,044**	**25,044**	**17,567**
Capital Outlay - Capital Outlay						
730.1030	CAPITAL OUTLAY Autos and Vans	0	0	0	0	0
	Total: Capital Outlay - Capital Outlay	**0**	**0**	**0**	**0**	**0**
ınd Expenditure	**Total: 212 - Public Works Management**	**444,505**	**464,795**	**484,177**	**432,542**	**437,624**

Fund: 215 - Fleet Maintenance Department: 70 - Public Works Division: 710 - Fleet		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	86,997	121,581	170,034	141,380	170,842
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	18,102	24,551	0	13,960	0
600.1030	EMP SRVS Overtime	494	1,707	1,000	409	2,000
600.1050	EMP SRVS Standby	473	1,418	1,000	1,121	1,000
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	29,371	19,485	19,165	19,165	14,612
600.1100	EMP SRVS Medicare	2,054	2,213	2,465	2,258	2,477
600.1110	EMP SRVS Disability/Life Insurance	3,334	3,377	4,591	4,591	4,613
600.1120	EMP SRVS Health/Dental/Vision	32,200	32,660	48,840	48,840	57,090
600.1130	EMP SRVS Worker's Compensation	10,504	17,500	20,883	20,883	27,940
600.1140	EMP SRVS Unemployment Insurance	660	516	301	301	343
600.1170	EMP SRVS Uniform Allowance	3,370	2,175	1,551	2,375	1,753
Total: Employee Service - Employee Services		**187,558**	**227,182**	**269,830**	**255,282**	**282,670**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	580	752	309	929	309
610.1020	SUPPLIES Operating Supplies	20,330	14,206	2,034	13,805	9,500
610.1030	SUPPLIES Lubricant & Fuels	15,642	11,471	22,374	17,268	15,000
610.1040	SUPPLIES Repair & Maintenance	138	887	509	125	509
610.1050	SUPPLIES Small Tools	7,530	10,555	6,102	10,013	6,102
610.1060	SUPPLIES Safety Equipment & Supplies	50	12	516	0	516
620.1010	UTILITIES Electric	3,867	3,820	2,000	1,148	2,597
620.1020	UTILITIES Gas	0	0	500	143	500
620.1030	UTILITIES Water	0	0	500	0	0
620.1040	UTILITIES Cable	0	0	97	0	0
630.1010	COMMUNICATION Telephone	1,358	1,412	500	392	500
630.1020	COMMUNICATION Cellphone	0	0	1,000	678	1,000
630.1030	COMMUNICATION Internet	0	0	0	0	0
630.1040	COMMUNICATION Postage	0	0	48	174	48
640.1020	SERVICES Contractual Services	3,935	3,806	4,577	6,435	4,577
650.1010	TRAINING Travel & Conference	0	0	0	0	0
650.1020	TRAINING Training & Vocational	2,697	2,253	2,540	106	2,540
670.1030	MAINTENANCE Equipment	16,229	24,248	6,102	190	6,102
670.1040	MAINTENANCE Vehicle Maintenance	166,588	158,426	136,571	177,581	137,994
690.1010	SPC DEPT EXP Due & Subscriptions -	6,776	15,808	3,052	97	3,052
799.2200	MISCELLANEOUS Capitalized Assets	(23,052)	0	0	0	0
Total: M & O - Maintenance and Operations		**222,670**	**247,657**	**189,331**	**229,085**	**190,846**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,824	4,605	4,478	4,478	5,218
605.1020	ALLOC COSTS Property & Fire	2,581	3,224	2,403	2,403	1,879
605.1040	ALLOC COSTS Risk Management	5,768	7,230	7,113	7,113	7,085
605.1130	ALLOC COSTS Retiree Health	0	0	0	0	0
Total: Allocated Costs - Allocated Costs		**12,173**	**15,059**	**13,994**	**13,994**	**14,182**
Fund Expenditure	**Total: 215 - Fleet Maintenance**	**422,401**	**489,898**	**473,155**	**498,361**	**487,698**

Fund: 216 - Property Maintenance Department: 70 - Public Works Division: 711 - Property Services		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	34,985	33,676	28,856	38,774	33,084
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	130,415	166,397	216,541	192,537	230,657
600.1030	EMP SRVS Overtime	619	121	500	50	500
600.1080	EMP SRVS PERS	36,495	36,526	32,298	32,298	33,801
600.1100	EMP SRVS Medicare	2,399	3,005	3,558	3,342	3,824
600.1110	EMP SRVS Disability/Life Insurance	868	939	779	779	893
600.1120	EMP SRVS Health/Dental/Vision	7,000	7,100	7,400	7,400	8,650
600.1130	EMP SRVS Worker's Compensation	23,131	31,072	47,143	47,143	57,912
600.1140	EMP SRVS Unemployment Insurance	1,543	917	680	680	711
600.1170	EMP SRVS Uniform Allowance	3,385	5,081	4,565	5,416	4,944
Total Employee Service - Employee Services		**240,840**	**284,834**	**342,320**	**328,419**	**374,976**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	558	386	305	116	305
610.1020	SUPPLIES Operating Supplies	23,838	33,440	25,425	20,788	25,425
610.1030	SUPPLIES Lubricant & Fuels	6,217	5,387	5,085	4,707	5,085
610.1040	SUPPLIES Repair & Maintenance	39,962	30,199	20,655	16,997	21,168
610.1050	SUPPLIES Small Tools	905	1,133	1,525	0	1,525
620.1010	UTILITIES Electric	3,020	2,719	3,000	407	3,061
620.1020	UTILITIES Gas	0	0	600	(63)	600
620.1030	UTILITIES Water	0	0	0	0	0
620.1040	UTILITIES Cable	0	0	61	803	0
630.1010	COMMUNICATION Telephone	2,777	2,034	500	681	500
630.1020	COMMUNICATION Cellphone	0	0	2,500	195	2,500
630.1030	COMMUNICATION Internet	0	0	89	0	89
630.1040	COMMUNICATION Postage	0	0	100	5	100
640.1020	SERVICES Contractual Services	1,215	3,569	610	870	610
670.1030	MAINTENANCE Equipment	3,901	1,729	2,644	43,130	2,644
690.1010	SPC DEPT EXP Due & Subscriptions -	9,995	11,490	1,048	77	0
Total M & O - Maintenance and Operations		**92,387**	**92,086**	**64,147**	**88,712**	**63,612**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,462	3,537	4,131	4,131	4,620
605.1020	ALLOC COSTS Property & Fire	2,337	2,476	2,217	2,217	1,663
605.1040	ALLOC COSTS Risk Management	5,223	5,554	6,561	6,561	6,272
Total Allocated Costs - Allocated Costs		**11,022**	**11,567**	**12,909**	**12,909**	**12,555**
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	8,738	0	12,000	11,861	0
Total Capital Outlay - Capital Outlay		**8,738**	**0**	**12,000**	**11,861**	**0**
Capital Projects - Capital Projects						
680.9000	CAPITAL PROJECTS Other Projects	0	0	0	0	1,048
Total Capital Projects - Capital Projects		**0**	**0**	**0**	**0**	**1,048**
Fund Expenditure Total: 216 - Property Maintenance		**352,987**	**388,487**	**431,376**	**441,901**	**452,191**

Fund: 217 - Water Equipment Replacement Department: 70 - Public Works Division: 703 - Water		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
Total M & O - Maintenance and Operations		**0**	**0**	**0**	**0**	**0**
Principal Pymts - Principal Payments						
710.2045	PRINCIPAL VAC-CON	0	0	0	35,914	37,085
Total Principal Pymts - Principal Payments		**0**	**0**	**0**	**35,914**	**37,085**
Interest Pymts - Interest Payments						
720.2045	INTEREST VAC-CON	5,987	4,762	0	3,628	2,457
Total Interest Pymts - Interest Payments		**5,987**	**4,762**	**0**	**3,628**	**2,457**
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	0	0	0	0	0
730.1050	CAPITAL OUTLAY Trucks and Other	0	0	40,000	0	0
730.1070	CAPITAL OUTLAY Machinery and	0	0	0	0	0
Total Capital Outlay - Capital Outlay		**0**	**0**	**40,000**	**0**	**0**
Fund Exp. Total: 217 - Water Equipment Replacement		**5,987**	**4,762**	**40,000**	**39,542**	**39,542**

Fund: 218 - Sewer Equipment Replacement Department: 70 - Public Works Division: 705 - Sewer Collection		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
Total M & O - Maintenance and Operations		**0**	**0**	**0**	**0**	**0**
Principal Pymts - Principal Payments						
710.2045	PRINCIPAL VAC-CON	0	0	0	35,914	37,085
Total Principal Pymts - Principal Payments		**0**	**0**	**0**	**35,914**	**37,085**
Interest Pymts - Interest Payments						
720.2045	INTEREST VAC-CON	0	4,762	0	3,628	2,457
Total Interest Pymts - Interest Payments		**0**	**4,762**	**0**	**3,628**	**2,457**
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	0	0	0	0	0
730.1050	CAPITAL OUTLAY Trucks and Other	0	0	40,000	0	0
730.1070	CAPITAL OUTLAY Machinery and	0	0	0	0	0
Total Capital Outlay - Capital Outlay		**0**	**0**	**40,000**	**0**	**0**
Transfer - Transfer						
900.261	TRSF OUT Water Construction	0	34,780	0	0	0
Total Transfer - Transfer		**0**	**34,780**	**0**	**0**	**0**
Fund Exp. Total: 218 - Sewer Equipment Replacement		**0**	**39,542**	**40,000**	**39,542**	**39,542**

Fund: 230 - Water Department: 70 - Public Works Division: 703 - Water		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	268,746	282,082	286,600	310,879	300,006
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	2,676
600.1020	EMP SRVS Part Time Salaries	41,190	40,054	51,227	40,484	51,984
600.1030	EMP SRVS Overtime	3,509	3,371	6,700	6,455	7,500
600.1050	EMP SRVS Standby	3,608	3,083	4,130	3,368	4,130
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	61,253	58,573	53,197	53,197	52,855
600.1100	EMP SRVS Medicare	4,506	4,546	4,882	5,179	5,125
600.1110	EMP SRVS Disability/Life Insurance	6,995	7,424	7,707	7,707	8,139
600.1120	EMP SRVS Health/Dental/Vision	86,800	88,040	91,760	91,760	107,260
600.1130	EMP SRVS Worker's Compensation	37,604	44,240	52,794	52,794	64,854
600.1140	EMP SRVS Unemployment Insurance	2,361	1,360	761	761	796
600.1170	EMP SRVS Uniform Allowance	5,214	5,379	4,322	6,170	4,379
600.1180	EMP SRVS OPEB	46,369	26,842	0	0	0
Total: Employee Service - Employee Services		**568,154**	**564,993**	**564,080**	**578,754**	**609,704**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,012	1,022	1,032	1,890	1,032
610.1020	SUPPLIES Operating Supplies	113,933	165,853	66,982	111,050	72,440
610.1030	SUPPLIES Lubricant & Fuels	23,823	23,352	20,645	21,413	20,645
610.1040	SUPPLIES Repair & Maintenance	47,568	5,496	36,495	3,147	15,000
610.1050	SUPPLIES Small Tools	4,311	3,928	1,032	434	1,032
610.1060	SUPPLIES Safety Equipment & Supplies	1,873	226	1,032	2,871	1,032
620.1010	UTILITIES Electric	420,963	423,461	430,000	264,203	245,147
620.1020	UTILITIES Gas	0	0	6,000	421	2,000
620.1030	UTILITIES Water	0	0	10,000	0	0
620.1040	UTILITIES Cable	0	0	600	0	0
630.1010	COMMUNICATION Telephone	4,827	5,548	1,950	4,469	1,950
630.1020	COMMUNICATION Cellphone	0	0	800	406	800
630.1030	COMMUNICATION Internet	0	0	90	0	0
630.1040	COMMUNICATION Postage	0	0	50	2,096	50
640.1010	SERVICES Professional & Technical	16,301	24,175	25,375	27,461	25,375
640.1020	SERVICES Contractual Services	60,564	205,448	42,053	30,425	130,881
640.1060	SERVICES Litigation	0	0	2,000	0	2,000
640.1110	SERVICES Security Services	792	798	516	346	516
640.1130	SERVICES Lab/Testing	15,478	22,067	17,548	20,505	17,548
650.1010	TRAINING Travel & Conference	1,136	756	0	1,096	0
650.1020	TRAINING Training & Vocational	2,952	2,341	1,032	3,765	1,032
670.1010	MAINTENANCE Repair & Maintenance	5,693	11,791	0	2,490	0
670.1030	MAINTENANCE Equipment	9,177	20,933	10,000	6,483	10,000
670.1040	MAINTENANCE Vehicle Maintenance	0	4	0	7	0
670.1080	MAINTENANCE Backflow Repair	3,997	2,945	3,612	5,823	3,612
690.1010	SPC DEPT EXP Due & Subscriptions -	4,106	5,821	2,548	8,515	2,548
690.1020	SPC DEPT EXP Advertising	517	2,021	0	8,596	0
690.1030	SPC DEPT EXP Printing & Binding	3,880	4,530	913	8,615	913
799.1100	MISCELLANEOUS Uncollectible	7,488	13,131	5,000	10,556	12,000
799.2200	MISCELLANEOUS Capitalized Assets	0	(91,076)	0	0	0
Total: M & O - Maintenance and Operations		**750,389**	**854,571**	**687,305**	**547,083**	**567,553**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	14,227	13,217	14,757	14,757	14,222
605.1020	ALLOC COSTS Property & Fire	9,603	9,252	7,919	7,919	5,120
605.1030	ALLOC COSTS Auto Insurance	60	120	120	120	1,972
605.1040	ALLOC COSTS Risk Management	21,460	20,749	23,440	23,440	19,309
605.1050	ALLOC COSTS Vehicle Maintenance	87,172	38,655	65,700	27,242	24,385
605.1060	ALLOC COSTS Custodian	19,111	59,280	15,098	30,781	50,871
605.1070	ALLOC COSTS IT/Computer Support	4,500	4,577	4,711	4,711	4,852
605.1080	ALLOC COSTS Interdepartment	331,920	340,833	506,667	506,667	583,735
605.1090	ALLOC COSTS Utility Billing Overhead	119,020	126,330	132,833	132,833	138,904
605.1100	ALLOC COSTS PW Intradept Admin	157,739	159,010	161,392	120,935	129,775
605.1120	ALLOC COSTS Engineering Support	60,500	73,554	59,937	64,171	80,201
605.1130	ALLOC COSTS Retiree Health	0	0	0	0	7,800
Total: Allocated Costs - Allocated Costs		**825,312**	**845,577**	**992,574**	**933,576**	**1,061,146**

Fund: 230 - Water Department: 70 - Public Works Division: 703 - Water		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	0	0	0	0	0
730.1050	CAPITAL OUTLAY Trucks and Other	0	0	0	0	0
730.1065	CAPITAL OUTLAY Computer Software	0	0	0	0	0
	Total: Capital Outlay - Capital Outlay	**0**	**0**	**0**	**0**	**0**
Transfer - Transfer						
900.101	TRSF OUT General Fund	0	0	0	0	0
900.181	TRSF OUT General Debt Service	0	0	5,000	6,381	5,000
900.182	TRSF OUT Water Debt Service	423,737	280,633	365,421	365,421	415,421
900.183	TRSF OUT Sewer Debt Service	87,500	77,900	77,900	77,900	77,900
900.185	TRSF OUT Financing Authority Debt	40,000	40,968	36,773	121,630	219,337
900.215	TRSF OUT Fleet Maintenance	0	0	0	0	0
900.216	TRSF OUT Property Maintenance	0	0	0	0	0
900.217	TRSF OUT Water Equipment	40,000	40,000	40,000	40,000	40,000
900.261	TRSF OUT Water Construction	158,728	161,028	580,000	0	250,000
900.265	TRSF OUT Capital Facilities	0	0	0	0	0
900.501	TRSF OUT Successor Agency	0	0	0	0	0
	Total: Transfer - Transfer	**749,965**	**600,529**	**1,105,094**	**611,332**	**1,007,658**
	Fund Expenditure Total: 230 - Water	**2,893,821**	**2,865,670**	**3,349,053**	**2,670,744**	**3,246,061**

Fund: 231 - Sewer Department: 70 - Public Works Division: 704 - Wastewater Treatment		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	193,007	154,882	209,099	185,652	216,818
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	2,893
600.1030	EMP SRVS Overtime	7,121	7,283	8,000	6,633	8,000
600.1050	EMP SRVS Standby	9,075	9,288	9,125	8,438	9,125
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	40,082	30,248	31,649	31,649	31,467
600.1100	EMP SRVS Medicare	3,037	2,148	3,012	2,806	3,166
600.1110	EMP SRVS Disability/Life Insurance	5,374	5,839	5,608	5,608	5,894
600.1120	EMP SRVS Health/Dental/Vision	56,000	56,800	59,200	59,200	69,200
600.1130	EMP SRVS Worker's Compensation	2,941	3,825	4,565	4,565	2,730
600.1140	EMP SRVS Unemployment Insurance	901	682	398	398	416
600.1170	EMP SRVS Uniform Allowance	2,543	2,369	2,216	2,553	2,197
Total: Employee Service - Employee Services		**320,081**	**273,363**	**332,872**	**307,501**	**351,906**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	357	428	509	3,574	509
610.1020	SUPPLIES Operating Supplies	45,095	54,582	50,850	66,946	54,105
610.1030	SUPPLIES Lubricant & Fuels	7,860	9,581	15,255	5,761	12,000
610.1040	SUPPLIES Repair & Maintenance	0	0	0	0	0
610.1050	SUPPLIES Small Tools	701	3,255	610	1,467	610
610.1060	SUPPLIES Safety Equipment & Supplies	836	1,268	1,032	1,389	1,032
620.1010	UTILITIES Electric	436,483	630,834	499,000	496,248	441,528
620.1020	UTILITIES Gas	0	0	500	0	0
620.1030	UTILITIES Water	0	0	8,000	0	0
620.1040	UTILITIES Cable	0	0	1,000	0	0
630.1010	COMMUNICATION Telephone	2,146	4,387	500	1,011	700
630.1020	COMMUNICATION Cellphone	0	0	500	1,446	500
630.1030	COMMUNICATION Internet	0	0	200	0	0
630.1040	COMMUNICATION Postage	0	0	73	31	73
640.1010	SERVICES Professional & Technical	39,041	22,436	36,255	2,982	36,255
640.1020	SERVICES Contractual Services	64,207	158,263	203,400	136,821	312,064
640.1050	SERVICES Taxes	14	0	610	139	610
640.1110	SERVICES Security Services	124	908	509	397	509
640.1130	SERVICES Lab/Testing	15,272	8,950	15,484	7,967	12,000
650.1010	TRAINING Travel & Conference	0	1,676	509	230	509
650.1020	TRAINING Training & Vocational	2,045	308	1,017	1,497	1,017
670.1010	MAINTENANCE Repair & Maintenance	26,750	32,252	7,741	30,019	11,225
670.1030	MAINTENANCE Equipment	11,548	15,041	15,255	4,462	15,255
670.1040	MAINTENANCE Vehicle Maintenance	0	0	0	0	0
670.1070	MAINTENANCE Rental Prop	381	9,739	788	0	788
690.1010	SPC DEPT EXP Due & Subscriptions -	1,265	1,473	509	583	509
690.1020	SPC DEPT EXP Advertising	2,556	765	509	0	509
690.1050	SPC DEPT EXP Rental	(396)	198	1,017	0	1,017
690.1270	SPC DEPT EXP Industrial Monitoring	17,328	21,864	25,034	19,226	25,034
799.1100	MISCELLANEOUS Uncollectible	6,218	7,726	12,204	7,547	12,204
799.2200	MISCELLANEOUS Capitalized Assets	(37,687)	(30,660)	0	0	0
Total: M & O - Maintenance and Operations		**642,143**	**955,275**	**898,870**	**789,744**	**940,562**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	13,819	13,404	13,229	13,229	13,999
605.1020	ALLOC COSTS Property & Fire	9,328	9,383	7,099	7,099	6,355
605.1040	ALLOC COSTS Risk Management	20,844	21,043	21,013	21,013	19,006
605.1050	ALLOC COSTS Vehicle Maintenance	20,033	38,655	65,700	27,242	24,385
605.1060	ALLOC COSTS Custodian	1,050	59,280	15,098	30,781	50,871
605.1070	ALLOC COSTS IT/Computer Support	4,500	4,577	4,711	4,711	4,852
605.1080	ALLOC COSTS Interdepartment	0	0	306,667	306,667	250,000
605.1090	ALLOC COSTS Utility Billing Overhead	107,118	113,697	132,833	132,833	138,904
605.1100	ALLOC COSTS PW Intradept Admin	157,739	159,010	161,392	120,935	129,775
605.1120	ALLOC COSTS Engineering Support	60,500	73,554	59,937	64,171	80,201
605.1130	ALLOC COSTS Retiree Health	0	0	0	0	0
Total: Allocated Costs - Allocated Costs		**394,931**	**492,603**	**787,679**	**728,681**	**718,348**

Fund: 231 - Sewer Department: 70 - Public Works Division: 704 - Wastewater Treatment		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Capital Outlay - Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	0	0	0	0	0
730.1050	CAPITAL OUTLAY Trucks and Other	0	20,088	0	0	0
730.1065	CAPITAL OUTLAY Computer Software	0	0	2,500	0	2,500
	Total: Capital Outlay - Capital Outlay	**0**	**20,088**	**2,500**	**0**	**2,500**
Transfer - Transfer						
900.181	TRSF OUT General Debt Service	0	0	0	0	0
900.183	TRSF OUT Sewer Debt Service	484,207	496,645	635,413	635,413	534,501
900.185	TRSF OUT Financing Authority Debt	150,000	452,766	406,412	436,465	475,724
900.215	TRSF OUT Fleet Maintenance	0	0	0	0	0
900.216	TRSF OUT Property Maintenance	0	0	0	0	0
900.218	TRSF OUT Sewer Equipment	40,000	40,000	40,000	40,000	40,000
900.232	TRSF OUT Disposal	0	0	70,000	0	50,000
900.262	TRSF OUT Sewer Construction	2,733,672	272,402	179,661	0	0
900.265	TRSF OUT Capital Facilities	0	0	0	0	0
	Total: Transfer - Transfer	**3,407,879**	**1,261,813**	**1,331,486**	**1,111,878**	**1,100,225**
	Division Total: 704 - Wastewater Treatment	**4,765,034**	**3,003,142**	**3,353,407**	**2,937,804**	**3,113,541**

Fund: 231 - Sewer Department: 70 - Public Works Division: 705 - Sewer Collection		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	64,999	49,137	69,841	71,261	75,562
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	671
600.1020	EMP SRVS Part Time Salaries	0	0	0	0	0
600.1030	EMP SRVS Overtime	1,430	728	1,200	2,393	2,000
600.1050	EMP SRVS Standby	1,343	750	1,500	990	1,500
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	12,827	13,580	12,098	12,098	12,412
600.1100	EMP SRVS Medicare	927	714	1,002	1,054	1,094
600.1110	EMP SRVS Disability/Life Insurance	1,720	1,932	1,865	155	2,036
600.1120	EMP SRVS Health/Dental/Vision	18,200	18,460	19,240	19,240	22,490
600.1130	EMP SRVS Worker's Compensation	6,828	7,508	8,960	8,960	11,007
600.1140	EMP SRVS Unemployment Insurance	429	222	129	129	135
600.1170	EMP SRVS Uniform Allowance	473	446	635	673	630
600.1180	EMP SRVS OPEB	43,367	(22,581)	0	0	0
	Total: Employee Service - Employee Services	**152,542**	**70,894**	**116,470**	**116,952**	**129,537**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	0	0	2,899	500
610.1030	SUPPLIES Lubricant & Fuels	1,176	1,108	1,525	5,502	5,412
610.1050	SUPPLIES Small Tools	9,722	2,558	10,170	12,364	10,170
610.1060	SUPPLIES Safety Equipment & Supplies	0	0	206	0	206
620.1010	UTILITIES Electric	8,977	7,940	12,387	7,024	7,500
620.1020	UTILITIES Gas	0	0	0	145	500
620.1030	UTILITIES Water	0	0	0	0	0
630.1010	COMMUNICATION Telephone	0	0	0	98	0
630.1040	COMMUNICATION Postage	0	0	0	5	0
640.1010	SERVICES Professional & Technical	40	33	516	6,250	516
640.1020	SERVICES Contractual Services	3,031	3,343	5,085	6,142	5,085
650.1010	TRAINING Travel & Conference	0	0	0	173	0
650.1020	TRAINING Training & Vocational	257	0	0	0	0
670.1030	MAINTENANCE Equipment	0	4,434	2,542	16,132	2,805
670.1040	MAINTENANCE Vehicle Maintenance	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	49	0	509	0	509
	Total: M & O - Maintenance and Operations	**23,252**	**19,415**	**32,940**	**56,734**	**33,203**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,044	1,753	1,617	1,617	1,698
605.1020	ALLOC COSTS Property & Fire	1,380	1,227	868	868	611
605.1030	ALLOC COSTS Auto Insurance	540	1,080	1,080	1,080	0
605.1040	ALLOC COSTS Risk Management	3,083	2,752	2,569	2,569	2,305
605.1080	ALLOC COSTS Interdepartment	67,287	69,349	0	0	0
605.1090	ALLOC COSTS Utility Billing Overhead	11,902	12,633	0	0	0
	Total: Allocated Costs - Allocated Costs	**86,236**	**88,794**	**6,134**	**6,134**	**4,614**
Transfer - Transfer						
900.181	TRSF OUT General Debt Service	0	0	0	3,191	0
900.183	TRSF OUT Sewer Debt Service	0	0	0	0	0
	Total: Transfer - Transfer	**0**	**0**	**0**	**3,191**	**0**
	Division Total: 705 - Sewer Collection	**262,030**	**179,104**	**155,544**	**183,011**	**167,354**
	Fund Expenditure Total: 231 - Sewer	**5,027,064**	**3,182,246**	**3,508,951**	**3,120,816**	**3,280,895**

Fund: 232 - Disposal Department: 70 - Public Works Division: 716 - Disposal		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	10,086	42,945	39,245	43,102
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	1,605
600.1020	EMP SRVS Part Time Salaries	0	0	0	0	8,335
600.1030	EMP SRVS Overtime	0	0	500	0	500
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	0	7,621	7,311	7,311	7,677
600.1100	EMP SRVS Medicare	0	138	605	604	751
600.1110	EMP SRVS Disability/Life Insurance	0	1,084	1,127	1,127	1,174
600.1120	EMP SRVS Health/Dental/Vision	0	9,372	9,768	9,768	11,418
600.1130	EMP SRVS Worker's Compensation	0	712	1,491	1,491	2,082
600.1140	EMP SRVS Unemployment Insurance	0	84	86	86	173
	Total: Employee Service - Employee Services	**0**	**29,097**	**63,833**	**59,632**	**76,817**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	0	0	269	255
610.1020	SUPPLIES Operating Supplies	0	0	0	0	255
620.1010	UTILITIES Electric	0	0	0	1,762	0
620.1020	UTILITIES Gas	0	0	0	171	500
630.1010	COMMUNICATION Telephone	0	0	0	93	1,530
630.1020	COMMUNICATION Cellphone	0	0	0	0	0
630.1030	COMMUNICATION Internet	0	0	0	0	510
630.1040	COMMUNICATION Postage	0	0	0	84	255
640.1020	SERVICES Contractual Services	1,058,409	1,093,929	1,287,286	1,239,010	1,321,172
640.1030	SERVICES Dump Fees	636,295	650,726	714,000	633,963	690,556
690.1010	SPC DEPT EXP Due & Subscriptions -	498	3,001	4,000	0	4,000
690.1330	SPC DEPT EXP Containers	158	410,612	12,000	132,808	12,000
799.1100	MISCELLANEOUS Uncollectible	6,319	6,566	5,000	8,209	7,000
799.2200	MISCELLANEOUS Capitalized Assets	30,178	0	0	0	0
	Total: M & O - Maintenance and Operations	**1,731,857**	**2,164,833**	**2,022,286**	**2,016,370**	**2,038,033**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	0	0	0	0	869
605.1020	ALLOC COSTS Property & Fire	0	0	0	0	0
605.1030	ALLOC COSTS Auto Insurance	0	0	0	0	167
605.1040	ALLOC COSTS Risk Management	0	0	0	0	1,179
605.1050	ALLOC COSTS Vehicle Maintenance	87,172	40,608	67,665	27,243	24,385
605.1060	ALLOC COSTS Custodian	17,085	60,475	16,392	30,782	50,871
605.1070	ALLOC COSTS IT/Computer Support	4,500	4,577	4,711	4,711	4,852
605.1080	ALLOC COSTS Interdepartment	499,969	514,946	706,667	706,667	610,000
605.1090	ALLOC COSTS Utility Billing Overhead	119,020	126,330	132,833	132,833	138,904
605.1100	ALLOC COSTS PW Intradept Admin	157,738	159,010	161,393	120,935	129,775
605.1130	ALLOC COSTS Retiree Health	0	0	0	0	0
	Total: Allocated Costs - Allocated Costs	**885,484**	**905,946**	**1,089,661**	**1,023,171**	**961,002**
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other	0	0	0	0	0
730.1065	CAPITAL OUTLAY Computer Software	0	0	5,000	0	5,000
	Total: Capital Outlay - Capital Outlay	**0**	**0**	**5,000**	**0**	**5,000**
Capital Projects - Capital Projects						
680.1020	CAPITAL PROJECTS Shopping Cart	699	1,460	10,000	1,390	5,000
	Total: Capital Projects - Capital Projects	**699**	**1,460**	**10,000**	**1,390**	**5,000**
Transfer - Transfer						
900.101	TRSF OUT General Fund	0	0	0	0	0
900.181	TRSF OUT General Debt Service	0	0	0	6,381	0
900.185	TRSF OUT Financing Authority Debt	0	0	0	7,071	14,452
900.215	TRSF OUT Fleet Maintenance	0	0	0	0	0
900.230	TRSF OUT Water	0	0	0	0	0
900.265	TRSF OUT Capital Facilities	0	0	0	0	0
900.501	TRSF OUT Successor Agency	0	0	0	0	0
	Total: Transfer - Transfer	**0**	**0**	**0**	**13,452**	**14,452**
	Division Total: 716 - Disposal	**2,618,040**	**3,101,336**	**3,190,780**	**3,114,015**	**3,100,304**

Fund: 232 - Disposal Department: 70 - Public Works Division: 717 - Street Sweeping		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	60,241	77,877	66,369	67,624	68,925
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	671
600.1030	EMP SRVS Overtime	856	983	1,000	2,601	3,000
600.1050	EMP SRVS Standby	975	750	1,350	900	1,000
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	11,921	12,135	11,490	11,490	11,319
600.1100	EMP SRVS Medicare	867	897	951	1,018	997
600.1110	EMP SRVS Disability/Life Insurance	1,598	1,726	1,771	1,771	1,857
600.1120	EMP SRVS Health/Dental/Vision	16,800	17,040	17,760	17,760	20,760
600.1130	EMP SRVS Worker's Compensation	1,579	1,294	1,491	1,491	2,545
600.1140	EMP SRVS Unemployment Insurance	395	152	86	86	125
600.1170	EMP SRVS Uniform Allowance	709	655	580	915	575
600.1180	EMP SRVS OPEB	6,169	13,425	0	0	0
	Total: Employee Service - Employee Services	**102,110**	**126,934**	**102,848**	**105,656**	**111,774**
M & O - Maintenance and Operations						
610.1030	SUPPLIES Lubricant & Fuels	4,919	10,106	10,322	11,170	10,322
610.1040	SUPPLIES Repair & Maintenance	0	0	1,548	2,103	1,000
630.1010	COMMUNICATION Telephone	0	0	0	46	500
630.1020	COMMUNICATION Cellphone	0	0	0	0	500
630.1030	COMMUNICATION Internet	0	0	0	0	0
630.1040	COMMUNICATION Postage	0	0	0	0	50
640.1020	SERVICES Contractual Services	1,785	2,220	1,548	3,061	2,326
640.1030	SERVICES Dump Fees	8,027	8,148	9,290	9,255	8,240
670.1030	MAINTENANCE Equipment	4,377	152	5,998	0	5,998
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
	Total: M & O - Maintenance and Operations	**19,108**	**20,627**	**28,706**	**25,635**	**28,936**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,321	1,192	450	450	1,579
605.1020	ALLOC COSTS Property & Fire	892	834	242	242	873
605.1040	ALLOC COSTS Risk Management	1,993	1,871	716	716	2,144
	Total: Allocated Costs - Allocated Costs	**4,206**	**3,897**	**1,408**	**1,408**	**4,596**
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other	289,660	0	300,000	15,510	0
	Total: Capital Outlay - Capital Outlay	**289,660**	**0**	**300,000**	**15,510**	**0**
	Division Total: 717 - Street Sweeping	**415,083**	**151,457**	**432,962**	**148,209**	**145,306**

Fund: 232 - Disposal Department: 70 - Public Works Division: 718 - Alley Maintenance		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	0	0	816	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	24,245	25,726	27,551	26,125	30,079
600.1080	EMP SRVS PERS	4,887	5,029	4,825	4,825	4,950
600.1100	EMP SRVS Medicare	352	373	399	393	436
600.1130	EMP SRVS Worker's Compensation	961	787	1,491	1,491	1,549
600.1140	EMP SRVS Unemployment Insurance	241	93	86	86	76
600.1170	EMP SRVS Uniform Allowance	0	0	507	0	549
Total: Employee Service - Employee Services		**30,686**	**32,008**	**34,859**	**33,735**	**37,639**
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	9,068	13,059	12,204	19,288	12,302
610.1040	SUPPLIES Repair & Maintenance	0	0	0	0	0
630.1010	COMMUNICATION Telephone	0	0	0	0	0
630.1020	COMMUNICATION Cellphone	0	0	0	0	0
630.1030	COMMUNICATION Internet	0	0	0	0	0
630.1040	COMMUNICATION Postage	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
Total: M & O - Maintenance and Operations		**9,068**	**13,059**	**12,204**	**19,288**	**12,302**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	804	725	451	451	961
605.1020	ALLOC COSTS Property & Fire	543	507	242	242	531
605.1040	ALLOC COSTS Risk Management	1,213	1,138	716	716	1,305
Total: Allocated Costs - Allocated Costs		**2,560**	**2,370**	**1,409**	**1,409**	**2,797**
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other	0	0	0	0	0
Total: Capital Outlay - Capital Outlay		**0**	**0**	**0**	**0**	**0**
Division Total: 718 - Alley Maintenance		**42,314**	**47,437**	**48,472**	**54,432**	**52,738**
Fund Expenditure Total: 232 - Disposal		**3,075,436**	**3,300,231**	**3,672,214**	**3,316,656**	**3,298,348**

Fund: 233 - Transit Department: 70 - Public Works Division: 719 - Transit		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	10,392	44,246	40,434	44,362
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	1,700
600.1020	EMP SRVS Part Time Salaries	0	0	0	0	8,588
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	0	7,852	7,533	7,533	7,909
600.1100	EMP SRVS Medicare	0	142	624	577	774
600.1110	EMP SRVS Disability/Life Insurance	0	1,117	1,161	535	1,210
600.1120	EMP SRVS Health/Dental/Vision	0	9,656	10,064	10,690	11,764
600.1130	EMP SRVS Worker's Compensation	0	0	0	0	696
600.1140	EMP SRVS Unemployment Insurance	0	0	68	68	106
600.1180	EMP SRVS OPEB	0	0	0	0	0
Total: Employee Service - Employee Services		**0**	**29,159**	**63,696**	**59,838**	**77,109**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	2,080	0	1,254	2,016
610.1020	SUPPLIES Operating Supplies	75	11,803	36,500	4,022	5,846
610.1030	SUPPLIES Lubricant & Fuels	48,079	49,184	47,380	60,657	54,535
610.1040	SUPPLIES Repair & Maintenance	0	1,272	0	1,001	2,016
620.1010	UTILITIES Electric	0	3,785	10,000	10,054	9,072
620.1020	UTILITIES Gas	0	0	1,000	0	0
620.1030	UTILITIES Water	0	0	3,000	0	0
620.1040	UTILITIES Cable	0	0	1,000	0	0
630.1010	COMMUNICATION Telephone	0	6,307	0	221	7,560
630.1020	COMMUNICATION Cellphone	0	0	0	868	0
630.1040	COMMUNICATION Postage	0	0	0	27	0
640.1010	SERVICES Professional & Technical	0	0	0	16,872	0
640.1020	SERVICES Contractual Services	334,759	346,990	355,146	381,006	385,250
640.1050	SERVICES Taxes	0	0	0	4,999	0
640.1110	SERVICES Security Services	10,276	21,259	0	1,184	3,540
670.1040	MAINTENANCE Vehicle Maintenance	38,338	110,992	25,000	68,936	60,535
690.1010	SPC DEPT EXP Due & Subscriptions -	0	11,173	0	3,151	1,008
690.1020	SPC DEPT EXP Advertising	0	0	8,000	774	1,008
690.1340	SPC DEPT EXP Ticket Sales	0	0	0	1,144	1,008
799.2200	MISCELLANEOUS Capitalized Assets	(717,567)	(558,257)	0	0	0
Total: M & O - Maintenance and Operations		**(286,041)**	**6,589**	**487,026**	**556,169**	**533,394**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	0	0	660	660	6,259
605.1020	ALLOC COSTS Property & Fire	0	0	0	0	0
605.1030	ALLOC COSTS Auto Insurance	480	960	960	960	612
605.1040	ALLOC COSTS Risk Management	0	0	1,049	1,049	8,498
605.1050	ALLOC COSTS Vehicle Maintenance	0	0	12,300	61,788	43,442
605.1060	ALLOC COSTS Custodian	0	0	21,569	50,364	45,219
605.1080	ALLOC COSTS Interdepartment	19,055	19,627	19,500	19,500	20,085
Total: Allocated Costs - Allocated Costs		**19,535**	**20,587**	**56,038**	**134,321**	**124,115**
Capital Outlay - Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	35,289	537,847	0	0	0
730.1040	CAPITAL OUTLAY Vehicles	0	0	135,350	114,056	0
730.1065	CAPITAL OUTLAY Computer Software	0	0	2,500	0	2,500
730.1070	CAPITAL OUTLAY Machinery and	0	0	16,246	33,981	16,246
730.1080	CAPITAL OUTLAY Furniture and	4,544	49,147	5,000	523	0
730.1090	CAPITAL OUTLAY Improvements	0	0	0	18,711	16,246
730.1140	CAPITAL OUTLAY Signage	0	0	0	242	0
Total: Capital Outlay - Capital Outlay		**39,834**	**586,994**	**159,096**	**167,513**	**34,992**
Transfer - Transfer						
900.181	TRSF OUT General Debt Service	0	0	0	3,191	0
900.265	TRSF OUT Capital Facilities	45,252	84,414	0	0	0
Total: Transfer - Transfer		**45,252**	**84,414**	**0**	**3,191**	**0**
Division Total: 719 - Transit		**(181,421)**	**727,743**	**765,856**	**921,032**	**769,610**

Fund: 233 - Transit Department: 70 - Public Works Division: 720 - Dinuba Connection		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
610.1030	SUPPLIES Lubricant & Fuels	18,417	20,436	21,218	23,717	22,074
630.1020	COMMUNICATION Cellphone	0	0	0	0	0
640.1020	SERVICES Contractual Services	80,628	93,922	85,538	92,697	87,450
670.1040	MAINTENANCE Vehicle Maintenance	7,533	4,231	8,000	4,366	13,288
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
690.1020	SPC DEPT EXP Advertising	0	0	5,000	0	1,008
	Total: M & O - Maintenance and Operations	**106,577**	**118,589**	**119,756**	**120,779**	**123,820**
Allocated Costs - Allocated Costs						
605.1050	ALLOC COSTS Vehicle Maintenance	0	0	0	14,026	9,536
	Total: Allocated Costs - Allocated Costs	**0**	**0**	**0**	**14,026**	**9,536**
	Division Total: 720 - Dinuba Connection	**106,577**	**118,589**	**119,756**	**134,805**	**133,356**
	Fund Expenditure Total: 233 - Transit	**(74,843)**	**846,331**	**885,612**	**1,055,838**	**902,966**

Fund: 234 - CNG Department: 70 - Public Works Division: 712 - CNG		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	10,739	9,819	10,432	10,995	10,845
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1020	EMP SRVS Part Time Salaries	176	0	0	0	0
600.1030	EMP SRVS Overtime	50	155	300	32	300
600.1050	EMP SRVS Standby	53	158	300	125	300
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	2,044	1,266	1,239	1,239	1,230
600.1100	EMP SRVS Medicare	216	141	151	160	157
600.1110	EMP SRVS Disability/Life Insurance	274	271	282	282	293
600.1120	EMP SRVS Health/Dental/Vision	2,800	2,840	2,960	2,960	3,460
600.1130	EMP SRVS Worker's Compensation	0	93	111	111	136
600.1140	EMP SRVS Unemployment Insurance	0	34	20	20	21
600.1170	EMP SRVS Uniform Allowance	0	0	111	0	125
600.1180	EMP SRVS OPEB	1,674	(174)	0	0	0
	Total: Employee Service - Employee Services	**18,026**	**14,602**	**15,906**	**15,923**	**16,867**
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	0	0	21	0
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	0	0	509	0	509
620.1010	UTILITIES Electric	59,014	77,862	90,000	19,770	13,633
620.1020	UTILITIES Gas	0	0	530	61,740	61,530
620.1030	UTILITIES Water	0	0	500	0	0
620.1040	UTILITIES Cable	0	0	500	0	0
630.1010	COMMUNICATION Telephone	0	0	0	1	0
640.1010	SERVICES Professional & Technical	0	0	0	0	0
640.1020	SERVICES Contractual Services	0	0	5,085	50	7,000
640.1050	SERVICES Taxes	5,446	5,963	5,085	8,046	5,085
650.1020	TRAINING Training & Vocational	0	0	2,034	0	2,034
670.1030	MAINTENANCE Equipment	23,626	43,965	8,365	4,470	9,266
670.1040	MAINTENANCE Vehicle Maintenance	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
	Total: M & O - Maintenance and Operations	**88,086**	**127,789**	**112,608**	**94,098**	**99,057**
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,602	1,403	1,368	1,368	1,461
605.1020	ALLOC COSTS Property & Fire	1,082	982	734	734	526
605.1040	ALLOC COSTS Risk Management	2,417	2,202	2,173	2,173	1,983
605.1050	ALLOC COSTS Vehicle Maintenance	0	0	0	1,264	7,518
605.1080	ALLOC COSTS Interdepartment	26,738	27,540	27,500	27,500	28,325
605.1120	ALLOC COSTS Engineering Support	0	0	0	21,390	26,734
605.1130	ALLOC COSTS Retiree Health	0	0	0	0	0
	Total: Allocated Costs - Allocated Costs	**31,839**	**32,127**	**31,775**	**54,429**	**66,547**
Capital Outlay - Capital Outlay						
730.1065	CAPITAL OUTLAY Computer Software	0	0	5,000	0	5,000
	Total: Capital Outlay - Capital Outlay	**0**	**0**	**5,000**	**0**	**5,000**
Transfer - Transfer						
900.181	TRSF OUT General Debt Service	0	0	0	5,000	0
900.185	TRSF OUT Financing Authority Debt	0	0	0	5,304	14,452
900.260	TRSF OUT Transportation Construction	50,000	0	194,121	194,121	0
	Total: Transfer - Transfer	**50,000**	**0**	**194,121**	**204,425**	**14,452**
	Fund Expenditure Total: 234 - CNG	**187,951**	**174,518**	**359,410**	**368,875**	**201,923**

Fund: 250 - Water SDC Department: 70 - Public Works Division: 703 - Water		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Employee Service - Employee Services						
600.1010	EMP SRVS Regular Salaries	0	0	0	0	0
600.1015	EMP SRVS Buy back Salaries	0	0	0	0	0
600.1050	EMP SRVS Standby	0	0	0	0	0
600.1070	EMP SRVS Taxes & Benefits	0	0	0	0	0
600.1080	EMP SRVS PERS	0	0	0	0	0
600.1100	EMP SRVS Medicare	0	0	0	0	0
600.1110	EMP SRVS Disability/Life Insurance	0	0	0	0	0
600.1120	EMP SRVS Health/Dental/Vision	0	0	0	0	0
Total Employee Service - Employee Services		**0**	**0**	**0**	**0**	**0**
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	0	0	0	0	0
640.1020	SERVICES Contractual Services	0	0	0	8,000	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
Total M & O - Maintenance and Operations		**0**	**0**	**0**	**8,000**	**0**
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	15,662	3,500	5,000	3,500	0
680.1075	CAPITAL PROJECTS City Wide Street	0	0	0	0	0
680.1180	CAPITAL PROJECTS Community Water	0	0	0	0	0
Total Capital Projects - Capital Projects		**15,662**	**3,500**	**5,000**	**3,500**	**0**
Transfer - Transfer						
900.182	TRSF OUT Water Debt Service	(52,080)	(53,737)	0	237,075	187,075
900.260	TRSF OUT Transportation Construction	0	0	290,000	290,000	0
900.261	TRSF OUT Water Construction	287,080	290,812	0	0	0
Total Transfer - Transfer		**235,000**	**237,075**	**290,000**	**527,075**	**187,075**
Fund Expenditure	**Total: 250 - Water SDC**	**250,662**	**240,575**	**295,000**	**538,575**	**187,075**

Fund: 251 - Sewer SDC Department: 70 - Public Works Division: 705 - Sewer Collection		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	0	0	0	0	0
640.1020	SERVICES Contractual Services	0	0	0	8,000	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
Total M & O - Maintenance and Operations		**0**	**0**	**0**	**8,000**	**0**
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	0	0	0	0	0
680.1075	CAPITAL PROJECTS City Wide Street	0	0	0	0	0
680.1150	CAPITAL PROJECTS WWRP Expansion	0	0	0	0	0
Total Capital Projects - Capital Projects		**0**	**0**	**0**	**0**	**0**
Transfer - Transfer						
900.101	TRSF OUT General Fund	0	0	0	0	0
900.183	TRSF OUT Sewer Debt Service	102,065	261,265	255,415	255,415	354,490
900.185	TRSF OUT Financing Authority Debt	100,000	0	0	0	0
900.250	TRSF OUT Water SDC	0	0	0	0	0
900.260	TRSF OUT Transportation Construction	0	0	290,000	290,000	0
900.501	TRSF OUT Successor Agency	0	0	0	0	0
Total Transfer - Transfer		**202,065**	**261,265**	**545,415**	**545,415**	**354,490**
Fund Expenditure	**Total: 251 - Sewer SDC**	**202,065**	**261,265**	**545,415**	**553,415**	**354,490**

Fund: 252 - Transportation SDC Department: 70 - Public Works Division: 721 - Impact Fees		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	0	0	0	0	0
640.1020	SERVICES Contractual Services	0	0	0	8,481	0
670.1010	MAINTENANCE Repair & Maintenance	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
	Total M & O - Maintenance and Operations	**0**	**0**	**0**	**8,481**	**0**
Allocated Costs - Allocated Costs						
605.1120	ALLOC COSTS Engineering Support	0	88,058	0	0	0
	Total Allocated Costs - Allocated Costs	**0**	**88,058**	**0**	**0**	**0**
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	0	0	50,000	0	0
	Total Capital Projects - Capital Projects	**0**	**0**	**50,000**	**0**	**0**
Transfer - Transfer						
900.123	TRSF OUT Park Reserve	0	(590)	0	0	0
900.183	TRSF OUT Sewer Debt Service	0	0	0	0	0
900.185	TRSF OUT Financing Authority Debt	200,000	166,237	149,218	149,218	150,654
900.250	TRSF OUT Water SDC	0	(54,286)	0	0	0
900.251	TRSF OUT Sewer SDC	0	(59,069)	0	0	0
900.321	TRSF OUT Fire Impact	0	(2,955)	0	0	0
900.504	TRSF OUT Drainage District	0	(14,538)	0	0	0
900.912	TRSF OUT RDA Admin	0	0	0	0	0
	Total Transfer - Transfer	**200,000**	**34,798**	**149,218**	**149,218**	**150,654**
	Fund Expenditure Total: 252 - Transportation SDC	**200,000**	**122,856**	**199,218**	**157,699**	**150,654**

Fund: 260 - Transportation Construction Department: 70 - Public Works Division: 709 - Transportation		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
640.1060	SERVICES Litigation	0	68,956	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
690.1130	SPC DEPT EXP Economic Development	0	0	0	0	0
799.1100	MISCELLANEOUS Uncollectible	4,080	4,199	0	0	0
	Total: M & O - Maintenance and Operations	**4,080**	**73,155**	**0**	**0**	**0**
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	0	0	0
	Total: State Grant - State EDBG Grant	**0**	**0**	**0**	**0**	**0**
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	147,681	454,682	0	0	0
680.1025	CAPITAL PROJECTS General Plan	0	0	0	0	0
680.1035	CAPITAL PROJECTS Construction	(10,557)	3,885,890	0	0	0
680.1045	CAPITAL PROJECTS Shoulder	2,437	41,396	589,064	355,638	0
680.1055	CAPITAL PROJECTS Safe Route to	15,008	180,462	0	0	0
680.1056	CAPITAL PROJECTS Safe Route to	0	2,758	0	0	0
680.1070	CAPITAL PROJECTS Row/Land	942,132	36,766	0	0	0
680.1075	CAPITAL PROJECTS City Wide Street	15,550	720,072	637,136	619,752	0
680.1090	CAPITAL PROJECTS CNG Fuel	39,908	0	0	0	0
680.1091	CAPITAL PROJECTS CNG Fuel	61,385	32,505	646,468	711,799	1,106,324
680.1096	CAPITAL PROJECTS Ave 416/Admin	324,267	179,178	0	0	0
680.1125	CAPITAL PROJECTS Downtown	9,475	11,768	279,910	259,799	0
680.1145	CAPITAL PROJECTS Hayes Lighted	885,690	45,379	0	0	0
680.1190	CAPITAL PROJECTS Roundabout	0	0	0	20,389	27,260
680.1200	CAPITAL PROJECTS Community	0	0	0	0	130,000
680.1205	CAPITAL PROJECTS Bike Lanes	0	0	0	0	344,000
680.1210	CAPITAL PROJECTS Signal	0	0	0	0	430,000
680.9000	CAPITAL PROJECTS Other Projects	0	0	175,000	0	0
	Total: Capital Projects - Capital Projects	**2,432,975**	**5,590,855**	**2,327,578**	**1,967,377**	**2,037,584**
Transfer - Transfer						
900.185	TRSF OUT Financing Authority Debt	13,933	50,000	50,000	50,000	50,000
900.210	TRSF OUT Development Support	0	0	142,243	0	0
900.211	TRSF OUT Engineering	0	0	132,664	0	0
900.212	TRSF OUT Public Works Management	0	0	31,446	0	0
	Total: Transfer - Transfer	**13,933**	**50,000**	**356,353**	**50,000**	**50,000**
	Division Total: 709 - Transportation	**2,450,988**	**5,714,009**	**2,683,931**	**2,017,377**	**2,087,584**

Fund: 260 - Transportation Construction Department: 70 - Public Works Division: 715 - Avenue 416		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
640.1060	SERVICES Litigation	0	0	0	3,805	49,545
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
	Classification Total: M & O - Maintenance and Operations	**0**	**0**	**0**	**3,805**	**49,545**
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	0	0	0
	count Classification Total: State Grant - State EDBG Grant	**0**	**0**	**0**	**0**	**0**
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	0	0	124,965	122,510	41,173
680.1035	CAPITAL PROJECTS Construction	0	(765,126)	14,546,656	5,146,045	14,382,816
680.1070	CAPITAL PROJECTS Row/Land	0	0	0	183,842	123,022
680.1096	CAPITAL PROJECTS Ave 416/Admin	0	0	200,000	283,583	316,945
	unt Classification Total: Capital Projects - Capital Projects	**0**	**(765,126)**	**14,871,621**	**5,735,979**	**14,863,956**
Transfer - Transfer						
900.210	TRSF OUT Development Support	0	0	0	0	0
900.211	TRSF OUT Engineering	0	0	0	0	0
900.212	TRSF OUT Public Works Management	0	0	0	0	0
	Account Classification Total: Transfer - Transfer	**0**	**0**	**0**	**0**	**0**
	Division Total: 715 - Avenue 416	**0**	**(765,126)**	**14,871,621**	**5,739,784**	**14,913,501**
d Expenditure	**Total: 260 - Transportation Construction**	**2,450,988**	**4,948,883**	**17,555,552**	**7,757,161**	**17,001,085**

Fund: 261 - Water Construction Department: 70 - Public Works Division: 703 - Water		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
630.1010	COMMUNICATION Telephone	0	0	0	0	0
630.1040	COMMUNICATION Postage	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
	Total M & O - Maintenance and Operations	**0**	**0**	**0**	**0**	**0**
Allocated Costs - Allocated Costs						
605.1120	ALLOC COSTS Engineering Support	0	0	0	0	0
	Total Allocated Costs - Allocated Costs	**0**	**0**	**0**	**0**	**0**
Capital Projects - Capital Projects						
680.1155	CAPITAL PROJECTS Wells	0	0	0	0	250,000
680.1180	CAPITAL PROJECTS Community Water	0	0	30,000	17,024	20,000
680.1185	CAPITAL PROJECTS Community Water	0	0	50,000	64,682	50,000
680.9000	CAPITAL PROJECTS Other Projects	59,660	9,610	0	0	0
	Total Capital Projects - Capital Projects	**59,660**	**9,610**	**80,000**	**81,706**	**320,000**
	Fund Expenditure Total: 261 - Water Construction	**59,660**	**9,610**	**80,000**	**81,706**	**320,000**

Fund: 262 - Sewer Construction Department: 70 - Public Works Division: 705 - Sewer Collection		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
690.1240	SPC DEPT EXP Cost of Issuance	11,267	4,442	0	0	0
799.2200	MISCELLANEOUS Capitalized Assets	0	0	0	0	0
	Total M & O - Maintenance and Operations	**11,267**	**4,442**	**0**	**0**	**0**
Capital Projects - Capital Projects						
680.1150	CAPITAL PROJECTS WWRP Expansion	10,880	0	169,661	0	0
680.9000	CAPITAL PROJECTS Other Projects	11,864	0	30,000	0	30,000
	Total Capital Projects - Capital Projects	**22,744**	**0**	**199,661**	**0**	**30,000**
Transfer - Transfer						
900.115	TRSF OUT Ridge Creek Golf	0	0	0	0	0
900.183	TRSF OUT Sewer Debt Service	0	0	0	0	0
900.184	TRSF OUT Golf	0	0	0	0	0
900.231	TRSF OUT Sewer	120,000	0	0	0	0
900.252	TRSF OUT Transportation SDC	0	0	0	0	0
900.266	TRSF OUT RCR Project	0	0	0	0	0
	Total Transfer - Transfer	**120,000**	**0**	**0**	**0**	**0**
	Fund Expenditure Total: 262 - Sewer Construction	**154,011**	**4,442**	**199,661**	**0**	**30,000**

Fund: 263 - MTBE Department: 70 - Public Works Division: 703 - Water		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
640.1060	SERVICES Litigation	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
Total: M & O - Maintenance and Operations		**0**	**0**	**0**	**0**	**0**
Capital Projects - Capital Projects						
680.1155	CAPITAL PROJECTS Wells	280,867	169,247	0	167,081	100,000
Total: Capital Projects - Capital Projects		**280,867**	**169,247**	**0**	**167,081**	**100,000**
Transfer - Transfer						
900.230	TRSF OUT Water	0	0	0	0	0
Total: Transfer - Transfer		**0**	**0**	**0**	**0**	**0**
Fund Expenditure	**Total: 263 - MTBE**	**280,867**	**169,247**	**0**	**167,081**	**100,000**

Fund: 265 - Capital Facilities Department: 70 - Public Works Division: 706 - Construction		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
610.1030	SUPPLIES Lubricant & Fuels	0	0	0	0	0
640.1020	SERVICES Contractual Services	0	0	0	0	0
640.1110	SERVICES Security Services	94,346	10,920	0	0	0
650.1020	TRAINING Training & Vocational	32,567	0	0	0	0
670.1020	MAINTENANCE Building Maintenance	0	0	0	0	0
670.1030	MAINTENANCE Equipment	0	0	0	0	0
670.1040	MAINTENANCE Vehicle Maintenance	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
Total: M & O - Maintenance and Operations		**126,913**	**10,920**	**0**	**0**	**0**
Capital Outlay - Capital Outlay						
730.1010	CAPITAL OUTLAY Land	0	0	0	0	0
730.1020	CAPITAL OUTLAY Buildings	0	0	0	0	0
730.1090	CAPITAL OUTLAY Improvements	0	0	0	0	0
Total: Capital Outlay - Capital Outlay		**0**	**0**	**0**	**0**	**0**
Capital Projects - Capital Projects						
680.1010	CAPITAL PROJECTS City Warehouse	0	0	0	0	0
680.1060	CAPITAL PROJECTS RV Park	0	12,023	0	0	0
680.1065	CAPITAL PROJECTS Bob Barker	284,198	1,042,650	254,628	156,457	0
680.1080	CAPITAL PROJECTS Street Lights	20,274	0	0	0	0
680.1085	CAPITAL PROJECTS Decorative Light	23,932	0	0	0	0
680.1100	CAPITAL PROJECTS Transit Design	0	0	0	0	0
680.1101	CAPITAL PROJECTS Transit	710,516	20,138	0	196,566	0
680.1105	CAPITAL PROJECTS ADA Ramp	830	300	0	9,240	50,000
680.1110	CAPITAL PROJECTS College Park Rec	0	72,838	214,941	7,380	261,650
680.1115	CAPITAL PROJECTS Senior Housing	882,000	0	0	0	0
680.1120	CAPITAL PROJECTS Education Building	0	0	0	0	0
680.1130	CAPITAL PROJECTS Solar	0	3,024,191	0	5,199,655	0
680.1215	CAPITAL PROJECTS Roosevelt Park	0	0	0	0	544,232
680.1220	CAPITAL PROJECTS Gregory Park	0	0	0	10,516	240,718
Total: Capital Projects - Capital Projects		**1,921,750**	**4,172,140**	**469,569**	**5,579,815**	**1,096,600**
Transfer - Transfer						
900.203	TRSF OUT Transportation	30,200	0	0	0	0
900.211	TRSF OUT Engineering	0	0	45,000	0	0
900.233	TRSF OUT Transit	0	536,998	0	0	0
Total: Transfer - Transfer		**30,200**	**536,998**	**45,000**	**0**	**0**
Fund Expenditure	**Total: 265 - Capital Facilities**	**2,078,863**	**4,720,058**	**514,569**	**5,579,815**	**1,096,600**

Fund: 266 - RCR Project Department: 70 - Public Works Division: 000 - Non-divisional		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	0	0	0	0	0
640.1020	SERVICES Contractual Services	0	0	0	0	0
640.1050	SERVICES Taxes	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	0	0	0	0	0
	Total M & O - Maintenance and Operations	**0**	**0**	**0**	**0**	**0**
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	2,987	1,326	0	601	0
	Total State Grant - State EDBG Grant	**2,987**	**1,326**	**0**	**601**	**0**
Principal Pymts - Principal Payments						
710.1000	PRINCIPAL Other Principal	0	202	0	0	0
	Total Principal Pymts - Principal Payments	**0**	**202**	**0**	**0**	**0**
Interest Pymts - Interest Payments						
720.1000	INTEREST Interest	0	0	0	0	0
	Total Interest Pymts - Interest Payments	**0**	**0**	**0**	**0**	**0**
Fund Expenditure	**Total: 266 - RCR Project**	**2,987**	**1,528**	**0**	**601**	**0**

Fund: 401 - HOME Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	2,110	2,497	5,000	315	5,050
700.1020	STATE GRANT Activity Delivery	1,911	3,196	7,500	965	7,575
700.1030	STATE GRANT Loans	29,398	26,506	25,000	5,789	25,250
700.1040	STATE GRANT Housing Rehabilitation	0	0	0	0	0
700.1050	STATE GRANT Rental New	0	23,789	0	0	0
	Total State Grant - State EDBG Grant	**33,419**	**55,988**	**37,500**	**7,069**	**37,875**
Transfer - Transfer						
900.206	TRSF OUT Housing	0	2,023	0	0	0
	Total Transfer - Transfer	**0**	**2,023**	**0**	**0**	**0**
Fund Expenditure	**Total: 401 - HOME**	**33,419**	**58,011**	**37,500**	**7,069**	**37,875**

Fund: 402 - CAL-HOME Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	500	0	0
700.1020	STATE GRANT Activity Delivery	0	0	0	0	1,010
700.1030	STATE GRANT Loans	0	0	5,000	0	4,545
700.1040	STATE GRANT Housing Rehabilitation	0	0	0	0	0
	Total State Grant - State EDBG Grant	**0**	**0**	**5,500**	**0**	**5,555**
Fund Expenditure	**Total: 402 - CAL-HOME**	**0**	**0**	**5,500**	**0**	**5,555**

Fund: 403 - CDBG Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
630.1010	COMMUNICATION Telephone	0	0	0	0	0
630.1040	COMMUNICATION Postage	0	0	0	0	0
640.1150	SERVICES Self Help CDBG Conract	0	0	0	0	0
650.1010	TRAINING Travel & Conference	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions -	3,578	0	0	0	0
	Total: M & O - Maintenance and Operations	**3,578**	**0**	**0**	**0**	**0**
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	0	0	0
700.1020	STATE GRANT Activity Delivery	0	0	5,000	7,822	1,382
700.1030	STATE GRANT Loans	0	0	25,000	96,753	18,364
700.1040	STATE GRANT Housing Rehabilitation	0	0	0	0	0
	Total: State Grant - State EDBG Grant	**0**	**0**	**30,000**	**104,575**	**19,746**
Capital Projects - Capital Projects						
680.1101	CAPITAL PROJECTS Transit	0	429,096	0	0	0
	Total: Capital Projects - Capital Projects	**0**	**429,096**	**0**	**0**	**0**
Transfer - Transfer						
900.206	TRSF OUT Housing	0	34,221	0	15,410	0
900.403	TRSF OUT CDBG	0	0	0	0	0
900.932	TRSF OUT RDA LMISA	0	0	0	0	0
	Total: Transfer - Transfer	**0**	**34,221**	**0**	**15,410**	**0**
Fund Expenditure	**Total: 403 - CDBG**	**3,578**	**463,317**	**30,000**	**119,984**	**19,746**

Fund: 404 - 2008 CALHOME 4899 Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	21,902	18,000	5,000	0	0
700.1020	STATE GRANT Activity Delivery	0	3,868	10,000	0	0
700.1030	STATE GRANT Loans	51,000	0	0	0	0
700.1040	STATE GRANT Housing Rehabilitation	73,107	128,919	15,000	0	0
	Total: State Grant - State EDBG Grant	**146,009**	**150,787**	**30,000**	**0**	**0**
Fund Expenditure	**Total: 404 - 2008 CALHOME 4899**	**146,009**	**150,787**	**30,000**	**0**	**0**

Fund: 405 - 2008 STBG 4842 Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
799.1100	MISCELLANEOUS Uncollectible	7,739	0	0	0	0
	Total: M & O - Maintenance and Operations	**7,739**	**0**	**0**	**0**	**0**
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	0	0	0
700.1020	STATE GRANT Activity Delivery	0	0	0	0	0
700.1030	STATE GRANT Loans	0	0	0	0	0
700.1040	STATE GRANT Housing Rehabilitation	0	0	0	0	0
	Total: State Grant - State EDBG Grant	**0**	**0**	**0**	**0**	**0**
Fund Expenditure	**Total: 405 - 2008 STBG 4842**	**7,739**	**0**	**0**	**0**	**0**

Fund: 406 - 2009 HOME 6200 Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	0	0	0
700.1020	STATE GRANT Activity Delivery	0	0	0	0	0
700.1030	STATE GRANT Loans	(875)	0	0	0	0
700.1040	STATE GRANT Housing Rehabilitation	0	0	0	0	0
	Total State Grant - State EDBG Grant	**(875)**	**0**	**0**	**0**	**0**
	Fund Expenditure Total: 406 - 2009 HOME 6200	**(875)**	**0**	**0**	**0**	**0**

Fund: 407 - 2009 STBG 6448 Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
799.1100	MISCELLANEOUS Uncollectible	224,565	0	0	0	0
	Total M & O - Maintenance and Operations	**224,565**	**0**	**0**	**0**	**0**
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	8,326	0	0	0	0
700.1020	STATE GRANT Activity Delivery	6,922	0	0	0	0
700.1030	STATE GRANT Loans	78,375	0	0	0	0
700.1040	STATE GRANT Housing Rehabilitation	698	0	0	0	0
	Total State Grant - State EDBG Grant	**94,321**	**0**	**0**	**0**	**0**
Transfer - Transfer						
900.403	TRSF OUT CDBG	0	0	0	0	0
	Total Transfer - Transfer	**0**	**0**	**0**	**0**	**0**
	Fund Expenditure Total: 407 - 2009 STBG 6448	**318,886**	**0**	**0**	**0**	**0**

Fund: 408 - 2009 PTAE 6307 Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	0	0	0	0	0
	Total M & O - Maintenance and Operations	**0**	**0**	**0**	**0**	**0**
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	0	0	0
700.1020	STATE GRANT Activity Delivery	0	0	0	0	0
700.1030	STATE GRANT Loans	0	0	0	0	0
700.1040	STATE GRANT Housing Rehabilitation	0	0	0	0	0
	Total State Grant - State EDBG Grant	**0**	**0**	**0**	**0**	**0**
Transfer - Transfer						
900.206	TRSF OUT Housing	0	29,896	0	0	0
	Total Transfer - Transfer	**0**	**29,896**	**0**	**0**	**0**
	Fund Expenditure Total: 408 - 2009 PTAE 6307	**0**	**29,896**	**0**	**0**	**0**

Fund: 409 - 2010 STBG 6710 Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	19,995	0	0	0	0
700.1020	STATE GRANT Activity Delivery	18,397	0	0	0	0
700.1030	STATE GRANT Loans	28,850	0	0	0	0
700.1040	STATE GRANT Housing Rehabilitation	44,152	(3,149)	0	0	0
	Total State Grant - State EDBG Grant	**111,394**	**(3,149)**	**0**	**0**	**0**
Fund Expenditure	**Total: 409 - 2010 STBG 6710**	**111,394**	**(3,149)**	**0**	**0**	**0**

Fund: 410 - 2011 HOME 6989 Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	0	0	0
700.1020	STATE GRANT Activity Delivery	2,250,000	726,211	0	0	0
700.1030	STATE GRANT Loans	0	0	0	0	0
700.1040	STATE GRANT Housing Rehabilitation	0	0	0	0	0
700.1050	STATE GRANT Rental New	20,000	24,567	0	0	0
	Total State Grant - State EDBG Grant	**2,270,000**	**750,778**	**0**	**0**	**0**
Transfer - Transfer						
900.932	TRSF OUT RDA LMISA	0	50,000	0	0	0
	Total Transfer - Transfer	**0**	**50,000**	**0**	**0**	**0**
Fund Expenditure	**Total: 410 - 2011 HOME 6989**	**2,270,000**	**800,778**	**0**	**0**	**0**

Fund: 411 - 2012 CDBG 8382 Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	4,768	10,000	28,608	7,152
700.1020	STATE GRANT Activity Delivery	0	0	10,000	21,799	11,424
700.1030	STATE GRANT Loans	0	0	420,541	260,764	120,650
700.1040	STATE GRANT Housing Rehabilitation	0	0	0	0	0
	Total State Grant - State EDBG Grant	**0**	**4,768**	**440,541**	**311,171**	**139,226**
Fund Expenditure	**Total: 411 - 2012 CDBG 8382**	**0**	**4,768**	**440,541**	**311,171**	**139,226**

Fund: 412 - 2012 HOME 8566 Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	6,780	25,000	6,780	0
700.1020	STATE GRANT Activity Delivery	0	53,109	25,000	26,003	0
700.1030	STATE GRANT Loans	0	187,971	200,000	158,879	0
700.1040	STATE GRANT Housing Rehabilitation	0	169,861	150,000	0	0
	Total State Grant - State EDBG Grant	**0**	**417,721**	**400,000**	**191,662**	**0**
Fund Expenditure	**Total: 412 - 2012 HOME 8566**	**0**	**417,721**	**400,000**	**191,662**	**0**

Fund: 413 - 2012-CALHOME-8687 Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	3,450	0	8,280	1,961
700.1020	STATE GRANT Activity Delivery	0	10,200	0	33,654	0
700.1030	STATE GRANT Loans	0	123,829	0	249,527	42,815
700.1040	STATE GRANT Housing Rehabilitation	0	0	0	0	108,288
	Total State Grant - State EDBG Grant	**0**	**137,479**	**0**	**291,461**	**153,064**
Fund Expenditure Total: 413 - 2012-CALHOME-8687		**0**	**137,479**	**0**	**291,461**	**153,064**

Fund: 414 - 2013-HDRA-9691 Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	0	4,224	2,900
700.1020	STATE GRANT Activity Delivery	0	0	0	899	2,438
700.1030	STATE GRANT Loans	0	0	0	17,952	46,312
700.1040	STATE GRANT Housing Rehabilitation	0	0	0	0	0
700.1050	STATE GRANT Rental New	0	0	0	0	0
count Classification Total: State Grant - State EDBG Grant		**0**	**0**	**0**	**23,075**	**51,650**
Fund Expenditure Total: 414 - 2013-HDRA-9691		**0**	**0**	**0**	**23,075**	**51,650**

Fund: 415 - 2014-CALHOME-9874 Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	0	0	0
700.1020	STATE GRANT Activity Delivery	0	0	0	0	62,560
700.1030	STATE GRANT Loans	0	0	0	0	99,053
700.1040	STATE GRANT Housing Rehabilitation	0	0	0	0	99,053
700.1050	STATE GRANT Rental New	0	0	0	0	0
	Total State Grant - State EDBG Grant	**0**	**0**	**0**	**0**	**260,666**
Fund Expenditure Total: 415 - 2014-CALHOME-9874		**0**	**0**	**0**	**0**	**260,666**

Fund: 416 - 2014-HOME-10033 Department: 70 - Public Works Division: 722 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	0	0	7,000
700.1020	STATE GRANT Activity Delivery	0	0	0	0	11,000
700.1030	STATE GRANT Loans	0	0	0	0	116,375
700.1040	STATE GRANT Housing Rehabilitation	0	0	0	0	116,375
700.1050	STATE GRANT Rental New	0	0	0	0	0
	Total State Grant - State EDBG Grant	**0**	**0**	**0**	**0**	**250,750**
Fund Expenditure Total: 416 - 2014-HOME-10033		**0**	**0**	**0**	**0**	**250,750**

Fund: 504 - Drainage Districts Department: 20 - Administration Division: 000 - Non-divisional		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual Services	0	0	0	8,000	0
640.1170	SERVICES Master Plan	0	0	0	75,349	0
799.1100	MISCELLANEOUS Uncollectible	0	0	0	0	0
Total: M & O - Maintenance and Operations		**0**	**0**	**0**	**83,349**	**0**
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	0	250	0	0	0
680.1135	CAPITAL PROJECTS Ground Water	0	0	0	0	0
680.1140	CAPITAL PROJECTS Community	0	0	30,000	0	90,000
680.1195	CAPITAL PROJECTS Ponding Basin	0	0	232,050	152,475	0
Total: Capital Projects - Capital Projects		**0**	**250**	**262,050**	**152,475**	**90,000**
Fund Expenditure	**Total: 504 - Drainage Districts**	**0**	**250**	**262,050**	**235,824**	**90,000**

Fund: 122 - Equipment Replacement		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	0	0	0	0	0
Total Use of Money - Use of Money & Property		**0**	**0**	**0**	**0**	**0**
Intergov - Intergovernmental						
413.1030	INTERGOVT FEMA Federal Grant	0	0	0	0	0
413.1040	INTERGOVT Tulare County Receipts	0	0	0	0	0
413.1050	INTERGOVT CMAQ Grant	0	0	0	0	0
413.1060	INTERGOVT State Grants	0	0	0	0	0
Total Intergov - Intergovernmental		**0**	**0**	**0**	**0**	**0**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	0	0	0	0	0
Total Miscellaneous - Miscellaneous		**0**	**0**	**0**	**0**	**0**
Transfers - Transfers						
800.101	TRSF IN General Fund	4,000	263	0	0	0
Total Transfers - Transfers		**4,000**	**263**	**0**	**0**	**0**
Fund Revenue Total: 122 - Equipment Replacement		**4,000**	**263**	**0**	**0**	**0**

Fund: 123 - Parks Reserve		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fines & Forfeit - Fines & Forfeitures						
411.1180	FINES Park In Lieu Fees	64,887	162,800	163,860	3,565	57,704
Total Fines & Forfeit - Fines & Forfeitures		**64,887**	**162,800**	**163,860**	**3,565**	**57,704**
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	544	73	700	29	700
412.1100	USE OF MONEY & PROP Property	218	0	0	0	0
Total Use of Money - Use of Money & Property		**762**	**73**	**700**	**29**	**700**
Transfers - Transfers						
800.252	TRSF IN Transportation SDC	0	(590)	0	0	0
Total Transfers - Transfers		**0**	**(590)**	**0**	**0**	**0**
Fund Revenue Total: 123 - Parks Reserve		**65,649**	**162,283**	**164,560**	**3,595**	**58,404**

Fund: 182 - Water Debt Service		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	0	0	0	0	0
412.1408	USE OF MONEY & PROP 2009 Safe	5	5	0	5	0
Total: Use of Money - Use of Money & Property		**5**	**5**	**0**	**5**	**0**
Transfers - Transfers						
800.230	TRSF IN Water	423,737	280,633	365,421	365,421	365,421
800.250	TRSF IN Water SDC	(52,080)	(53,737)	237,075	237,075	237,075
Total: Transfers - Transfers		**371,656**	**226,895**	**602,496**	**602,496**	**602,496**
Fund Revenue	**Total: 182 - Water Debt Service**	**371,661**	**226,901**	**602,496**	**602,501**	**602,496**

Fund: 183 - Sewer Debt Service		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	0	0	0	0	1,000
412.1305	USE OF MONEY & PROP 2008	5,697	0	0	0	0
412.1307	USE OF MONEY & PROP	311	0	0	0	0
412.1401	USE OF MONEY & PROP 1998	2,543	0	1,000	0	0
412.1406	USE OF MONEY & PROP 2007	1,974	2,034	0	1,024	0
412.1412	USE OF MONEY & PROP 2012	52	(941)	76,500	5,507	76,500
412.1501	USE OF MONEY & PROP Bond	0	0	0	0	0
Total: Use of Money - Use of Money & Property		**10,576**	**1,092**	**77,500**	**6,532**	**77,500**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous	0	0	0	0	0
418.1010	OTH REV Contributed Capital	0	0	0	0	0
Total: Miscellaneous - Miscellaneous		**0**	**0**	**0**	**0**	**0**
Transfers - Transfers						
800.185	TRSF IN Financing Authority Debt	3,757,154	0	0	0	0
800.230	TRSF IN Water	87,500	77,900	77,900	77,900	77,900
800.231	TRSF IN Sewer	484,207	496,645	637,875	635,413	634,501
800.251	TRSF IN Sewer SDC	102,065	261,265	255,415	255,415	254,490
800.262	TRSF IN Sewer Construction	0	0	0	0	0
Total: Transfers - Transfers		**4,430,926**	**835,810**	**971,190**	**968,728**	**966,891**
Fund Revenue	**Total: 183 - Sewer Debt Service**	**4,441,502**	**836,903**	**1,048,690**	**975,260**	**1,044,391**

Fund: 201 - Traffic Safety		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fines & Forfeit - Fines & Forfeitures						
411.1050	FINES Traffic School	12,475	6,542	10,000	9,790	10,400
411.1070	FINES Courts - General Based	83,056	63,576	75,000	63,286	40,000
Total: Fines & Forfeit - Fines & Forfeitures		**95,531**	**70,117**	**85,000**	**73,076**	**50,400**
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	810	601	400	474	450
Total: Use of Money - Use of Money & Property		**810**	**601**	**400**	**474**	**450**
Fund Revenue	**Total: 201 - Traffic Safety**	**96,341**	**70,718**	**85,400**	**73,550**	**50,850**

Fund: 202 - Gas Tax		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Taxes - Taxes						
408.1000	GAS TAX 2103	177,662	319,440	236,401	243,844	107,197
408.1010	GAS TAX 2105	97,845	155,864	108,640	139,942	135,209
408.1020	GAS TAX 2106	69,250	71,586	89,347	82,904	74,508
408.1030	GAS TAX 2107	160,332	166,823	133,490	179,957	184,856
408.1040	GAS TAX 2107.5	5,000	5,000	5,000	10,000	5,000
Total: Taxes - Taxes		**510,088**	**718,714**	**572,878**	**656,648**	**506,770**
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	2,568	2,733	1,000	3,242	2,000
Total: Use of Money - Use of Money & Property		**2,568**	**2,733**	**1,000**	**3,242**	**2,000**
Intergov - Intergovernmental						
413.1010	INTERGOVT STP State Local	222,779	226,503	190,000	236,407	200,000
413.1190	INTERGOVT Other Grant	0	0	0	0	0
Total: Intergov - Intergovernmental		**222,779**	**226,503**	**190,000**	**236,407**	**200,000**
Fund Revenue	**Total: 202 - Gas Tax**	**735,435**	**947,950**	**763,878**	**896,297**	**708,770**

Fund: 203 - Transportation		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Taxes - Taxes						
403.1030	SALES TAX Measure R	375,562	407,537	364,861	369,766	378,750
Total: Taxes - Taxes		**375,562**	**407,537**	**364,861**	**369,766**	**378,750**
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	3,542	2,141	2,000	2,238	2,000
Total: Use of Money - Use of Money & Property		**3,542**	**2,141**	**2,000**	**2,238**	**2,000**
Intergov - Intergovernmental						
413.1020	INTERGOVT TDA Receipts	280,009	555,695	169,751	589,323	293,023
413.1111	INTERGOVT Prop 1B	0	0	0	0	0
Total: Intergov - Intergovernmental		**280,009**	**555,695**	**169,751**	**589,323**	**293,023**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous	10,605	8,034	4,800	12,200	4,800
Total: Miscellaneous - Miscellaneous		**10,605**	**8,034**	**4,800**	**12,200**	**4,800**
Transfers - Transfers						
800.201	TRSF IN Traffic Safety	80,000	80,000	80,000	80,000	80,000
800.932	TRSF IN RDA LMISA	30,200	0	0	0	0
Total: Transfers - Transfers		**110,200**	**80,000**	**80,000**	**80,000**	**80,000**
Fund Revenue	**Total: 203 - Transportation**	**779,919**	**1,053,407**	**621,412**	**1,053,528**	**758,573**

Fund: 204 - Sidewalk		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	0	0	0	0	0
Total: Use of Money - Use of Money & Property		**0**	**0**	**0**	**0**	**0**
Miscellaneous - Miscellaneous						
414.1040	MISC Loan Repaymet	0	0	0	0	0
Total: Miscellaneous - Miscellaneous		**0**	**0**	**0**	**0**	**0**
Transfers - Transfers						
800.101	TRSF IN General Fund	0	0	50,000	0	0
800.202	TRSF IN Gas Tax	0	0	0	0	50,000
Total: Transfers - Transfers		**0**	**0**	**50,000**	**0**	**50,000**
Fund Revenue	**Total: 204 - Sidewalk**	**0**	**0**	**50,000**	**0**	**50,000**

Fund: 205 - Abandoned Vehicle		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	0	0	0	0	0
Total: Use of Money - Use of Money & Property		**0**	**0**	**0**	**0**	**0**
Intergov - Intergovernmental						
413.1040	INTERGOVT Tulare County	8,070	6,299	10,000	14,622	10,000
Total: Intergov - Intergovernmental		**8,070**	**6,299**	**10,000**	**14,622**	**10,000**
Transfers - Transfers						
800.210	TRSF IN Development Support	0	0	0	0	0
Total: Transfers - Transfers		**0**	**0**	**0**	**0**	**0**
Fund Revenue	**Total: 205 - Abandoned Vehicle**	**8,070**	**6,299**	**10,000**	**14,622**	**10,000**

Fund: 206 - Housing		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	(128)	(97)	0	11	0
Total: Use of Money - Use of Money & Property		**(128)**	**(97)**	**0**	**11**	**0**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous	1,387	0	0	1	0
418.1030	OTH REV Gain on Dissolution of	0	0	0	0	0
Total: Miscellaneous - Miscellaneous		**1,387**	**0**	**0**	**1**	**0**
Transfers - Transfers						
800.101	TRSF IN General Fund	0	0	0	64,978	80,270
800.401	TRSF IN HOME	0	116,140	0	0	0
800.403	TRSF IN CDBG	0	0	0	15,410	0
800.932	TRSF IN RDA LMISA	0	0	0	0	0
Total: Transfers - Transfers		**0**	**116,140**	**0**	**80,388**	**80,270**
Other - Other Financing Sources						
415.1050	OTH FIN SOURCES Sale of City	0	0	0	0	0
415.1080	OTH FIN SOURCES Industrial	128,497	140,074	0	0	0
Total: Other - Other Financing Sources		**128,497**	**140,074**	**0**	**0**	**0**
Fund Revenue	**Total: 206 - Housing**	**129,756**	**256,117**	**0**	**80,400**	**80,270**

Fund: 210 - Development Support		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Taxes - Taxes						
406.1000	BUS LIC TAX Business License	0	0	0	0	0
	Total: Taxes - Taxes	**0**	**0**	**0**	**0**	**0**
Lic & Permits - Licenses & Permits						
410.1000	PERMITS Building	301,036	168,852	200,000	205,890	150,000
410.1010	PERMITS Garage & Yard Sales	1,000	1,075	1,186	1,000	1,210
	Total: Lic & Permits - Licenses & Permits	**302,036**	**169,927**	**201,186**	**206,890**	**151,210**
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	467	192	520	124	100
	Total: Use of Money - Use of Money & Property	**467**	**192**	**520**	**124**	**100**
Intergov - Intergovernmental						
413.1100	INTERGOVT Ave 416	9,424	33,060	142,243	86,047	95,757
413.1220	INTERGOVT Road 80	9,339	0	0	0	0
	Total: Intergov - Intergovernmental	**18,764**	**33,060**	**142,243**	**86,047**	**95,757**
Service Charges - Services Charges						
409.5010	SRVC & FEE Bldg Safety Inspection	3,755	3,449	2,732	3,255	2,787
409.5020	SRVC & FEE Mobile Home	555	555	577	555	555
409.5030	SRVC & FEE Code Violation Fees	3,000	1,400	765	200	200
409.5040	SRVC & FEE SMIP Receipts	2,784	2,833	2,185	2,325	2,229
409.5050	SRVC & FEE SB1473 Bldg Standard	984	843	874	801	891
409.5060	SRVC & FEE Housing Safety	16,471	15,956	15,606	14,488	15,918
409.5070	SRVC & FEE Building Code	0	0	270	0	200
409.5080	SRVC & FEE Developer Fees	0	0	0	0	0
409.5200	SRVC & FEE Public Improvement	0	0	0	0	0
409.5210	SRVC & FEE Building Plan Check	1,500	445	0	0	0
409.5220	SRVC & FEE Row Encroachment	0	0	0	0	0
409.5230	SRVC & FEE Subdivision Map	0	0	0	0	0
409.5240	SRVC & FEE Lot Line Adjustment	0	0	0	0	0
409.5250	SRVC & FEE Site Plan Review	0	0	0	0	0
409.5260	SRVC & FEE Conditional Use	0	0	0	0	0
409.5270	SRVC & FEE Temporary Use	0	0	0	0	0
409.5280	SRVC & FEE Home Occupation	0	0	0	0	0
409.5300	SRVC & FEE Final Parcel Map	0	0	0	0	0
409.5320	SRVC & FEE Sales - Maps,	20	0	0	0	0
	Total: Service Charges - Services Charges	**29,069**	**25,481**	**23,009**	**21,624**	**22,780**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous	1,968	459	0	65	0
501.1110	OVERHEAD Engineering	20,000	45,600	26,901	60,565	63,739
501.1120	OVERHEAD Utility Billings	0	0	0	0	0
	Total: Miscellaneous - Miscellaneous	**21,968**	**46,059**	**26,901**	**60,630**	**63,739**
Transfers - Transfers						
800.101	TRSF IN General Fund	132,055	123,709	135,252	130,300	213,292
800.503	TRSF IN Assessment District	0	0	0	0	0
	Total: Transfers - Transfers	**132,055**	**123,709**	**135,252**	**130,300**	**213,292**
Fund Revenue	**Total: 210 - Development Support**	**504,357**	**398,427**	**529,111**	**505,615**	**546,878**

Fund: 211 - Engineering		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	(153)	41	0	117	30
Total Use of Money - Use of Money & Property		**(153)**	**41**	**0**	**117**	**30**
Intergov - Intergovernmental						
413.1100	INTERGOVT Ave 416	65,823	123,526	0	150,961	136,644
Total Intergov - Intergovernmental		**65,823**	**123,526**	**0**	**150,961**	**136,644**
Service Charges - Services Charges						
409.5200	SRVC & FEE Public Improvement Plan	0	0	1,641	0	7,111
409.5210	SRVC & FEE Building Plan Check	80,056	12,610	0	5,726	0
409.5220	SRVC & FEE Row Encroachment	9,861	16,224	8,160	12,795	10,200
409.5230	SRVC & FEE Subdivision Map Review	0	9,134	0	0	0
409.5240	SRVC & FEE Lot Line Adjustment	1,944	1,318	55,314	669	1,344
409.5250	SRVC & FEE Site Plan Review	7,859	12,837	0	3,264	3,947
409.5260	SRVC & FEE Conditional Use Review	5,272	13,074	0	10,454	8,800
409.5270	SRVC & FEE Temporary Use Review	412	210	0	1,278	1,738
409.5280	SRVC & FEE Home Occupation Review	480	976	0	1,240	1,012
409.5290	SRVC & FEE Categorical Exemption	689	3,833	0	2,156	2,317
409.5300	SRVC & FEE Final Parcel Map Review	2,980	4,605	0	3,077	0
409.5310	SRVC & FEE Pub. Improvement Plan	3,300	10,894	0	0	0
409.5320	SRVC & FEE Sales - Maps, Publication	0	40	0	34	20
409.5350	SRVC & FEE Enviro Impact Review	2,463	6,571	0	0	0
409.5360	SRVC & FEE Final Subdivision Map	2,789	1,810	0	0	0
409.5370	SRVC & FEE Time Extension	898	0	0	928	0
409.5380	SRVC & FEE Light & Landscape District	0	1,493	0	0	2,703
409.5390	SRVC & FEE Preliminary Plan Review	0	1,608	0	6,528	0
409.5400	SRVC & FEE Rezone Review Fee	1,551	3,154	0	0	0
409.5430	SRVC & FEE Variance Review	0	0	0	2,283	0
409.5440	SRVC & FEE Zoning Letter Fee	0	112	0	228	0
409.5450	SRVC & FEE County Fees	0	0	0	0	0
409.5460	SRVC & FEE Annexation	0	0	0	0	0
409.5470	SRVC & FEE Fish & Game Fee	0	0	0	0	0
409.5480	SRVC & FEE Outsourcing Exp	0	0	0	0	0
409.5490	SRVC & FEE General Plan Amendment	0	0	0	0	0
409.5500	SRVC & FEE Mitigated Neg Declaration	0	0	0	0	0
409.5510	SRVC & FEE Mitigation Monitoring	0	0	0	0	0
409.5520	SRVC & FEE Negative Declaration	0	0	0	0	0
409.5530	SRVC & FEE Precise Plan Review	0	0	0	0	0
409.5540	SRVC & FEE Processing of Appeal	0	0	0	0	0
409.5550	SRVC & FEE Tentative Parcel Map	0	0	0	0	0
409.5560	SRVC & FEE Tentative Parcel Map	0	0	0	0	0
409.5570	SRVC & FEE Williamson Notice of	0	0	0	0	0
409.5580	SRVC & FEE Williamson Contract	0	0	0	0	0
409.5590	SRVC & FEE Zoning Text Amendment	0	0	0	0	0
409.5600	SRVC & FEE Address Change Review	0	0	0	0	0
Total Service Charges - Services Charges		**120,554**	**100,502**	**65,115**	**50,660**	**39,192**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	0	4,866	0	1,340	0
501.1110	OVERHEAD Engineering	365,861	485,910	472,368	443,191	549,676
Total Miscellaneous - Miscellaneous		**365,861**	**490,776**	**472,368**	**444,531**	**549,676**
Transfers - Transfers						
800.101	TRSF IN General Fund	140	0	0	0	0
800.202	TRSF IN Gas Tax	0	0	0	0	0
800.203	TRSF IN Transportation	0	0	0	0	0
800.234	TRSF IN CNG	0	0	0	0	0
800.260	TRSF IN Transportation Construction	0	0	0	0	0
800.265	TRSF IN Capital Facilities	0	0	0	0	0
800.503	TRSF IN Assessment District	0	0	0	0	0
Total Transfers - Transfers		**140**	**0**	**0**	**0**	**0**
Fund Revenue	**Total: 211 - Engineering**	**552,225**	**714,844**	**537,483**	**646,269**	**725,542**

Fund: 212 - Public Works Management		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	301	320	200	405	200
Total: Use of Money - Use of Money & Property		**301**	**320**	**200**	**405**	**200**
Intergov - Intergovernmental						
413.1050	INTERGOVT CMAQ Grant	0	0	0	0	0
413.1100	INTERGOVT Ave 416	0	17,409	0	31,524	30,000
Total: Intergov - Intergovernmental		**0**	**17,409**	**0**	**31,524**	**30,000**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous	3,650	6,369	0	3,600	3,600
501.1110	OVERHEAD Engineering	0	0	0	0	0
501.1140	OVERHEAD PW Intradept Admin	473,216	477,030	415,000	362,805	389,324
Total: Miscellaneous - Miscellaneous		**476,866**	**483,399**	**415,000**	**366,405**	**392,924**
ınd Revenue	**Total: 212 - Public Works Management**	**477,167**	**501,127**	**415,200**	**398,335**	**423,124**

Fund: 215 - Fleet Maintenance		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	41	(41)	0	21	0
Total: Use of Money - Use of Money & Property		**41**	**(41)**	**0**	**21**	**0**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous	1,910	6,730	0	838	0
501.1150	OVERHEAD Fleet Maintenance	439,217	503,768	473,157	498,378	487,698
501.1160	OVERHEAD Property Maintenance	7,387	0	0	0	0
Total: Miscellaneous - Miscellaneous		**448,514**	**510,498**	**473,157**	**499,216**	**487,698**
Transfers - Transfers						
800.101	TRSF IN General Fund	0	0	0	0	0
800.230	TRSF IN Water	0	0	0	0	0
800.231	TRSF IN Sewer	0	0	0	0	0
800.232	TRSF IN Disposal	0	0	0	0	0
800.320	TRSF IN Ambulance	0	0	0	0	0
Total: Transfers - Transfers		**0**	**0**	**0**	**0**	**0**
Fund Revenue	**Total: 215 - Fleet Maintenance**	**448,555**	**510,458**	**473,157**	**499,238**	**487,698**

Fund: 216 - Property Maintenance		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	13	(8)	0	(2)	0
Total: Use of Money - Use of Money & Property		**13**	**(8)**	**0**	**(2)**	**0**
Intergov - Intergovernmental						
413.1240	INTERGOVT CEC Grant	0	0	0	0	0
Total: Intergov - Intergovernmental		**0**	**0**	**0**	**0**	**0**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous	1,813	1,978	0	1,978	0
501.1160	OVERHEAD Property Maintenance	336,332	396,155	431,376	441,772	452,191
Total: Miscellaneous - Miscellaneous		**338,145**	**398,133**	**431,376**	**443,750**	**452,191**
Transfers - Transfers						
800.101	TRSF IN General Fund	0	0	0	0	0
800.230	TRSF IN Water	0	0	0	0	0
800.231	TRSF IN Sewer	0	0	0	0	0
Total: Transfers - Transfers		**0**	**0**	**0**	**0**	**0**
Fund Revenue	**Total: 216 - Property Maintenance**	**338,158**	**398,125**	**431,376**	**443,748**	**452,191**

Fund: 217 - Water Equipment Replacement		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	0	0	0	0	0
Total Use of Money - Use of Money & Property		**0**	**0**	**0**	**0**	**0**
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	0	0	0	0
Total Intergov - Intergovernmental		**0**	**0**	**0**	**0**	**0**
Miscellaneous - Miscellaneous						
418.1010	OTH REV Contributed Capital	0	0	0	0	0
Total Miscellaneous - Miscellaneous		**0**	**0**	**0**	**0**	**0**
Transfers - Transfers						
800.230	TRSF IN Water	40,000	40,000	40,000	40,000	40,000
800.251	TRSF IN Sewer SDC	0	34,780	0	0	0
Total Transfers - Transfers		**40,000**	**74,780**	**40,000**	**40,000**	**40,000**
Fund Revenue Total: 217 - Water Equipment Replacement		**40,000**	**74,780**	**40,000**	**40,000**	**40,000**

Fund: 218 - Sewer Equipment Replacement		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	0	0	0	0	0
Total Use of Money - Use of Money & Property		**0**	**0**	**0**	**0**	**0**
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	0	0	0	0
Total Intergov - Intergovernmental		**0**	**0**	**0**	**0**	**0**
Miscellaneous - Miscellaneous						
418.1010	OTH REV Contributed Capital	0	0	0	0	0
Total Miscellaneous - Miscellaneous		**0**	**0**	**0**	**0**	**0**
Transfers - Transfers						
800.231	TRSF IN Sewer	40,000	40,000	0	40,000	40,000
800.251	TRSF IN Sewer SDC	0	0	0	0	0
Total Transfers - Transfers		**40,000**	**40,000**	**0**	**40,000**	**40,000**
Fund Revenue Total: 218 - Sewer Equipment Replacement		**40,000**	**40,000**	**0**	**40,000**	**40,000**

Fund: 230 - Water		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fines & Forfeit - Fines & Forfeitures						
411.1110	FINES Utility Delinquency	33,906	40,428	35,275	37,854	42,061
411.1120	FINES DBCP Settlement	35,275	35,528	35,984	35,945	36,242
Total: Fines & Forfeit - Fines & Forfeitures		**69,180**	**75,956**	**71,259**	**73,798**	**78,303**
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	2,176	2,103	1,000	2,362	1,500
Total: Use of Money - Use of Money & Property		**2,176**	**2,103**	**1,000**	**2,362**	**1,500**
Service Charges - Services Charges						
409.5001	SRVC & FEE Water Service	2,671,902	2,676,804	2,897,513	2,506,120	2,704,555
409.5090	SRVC & FEE Water Service	15,995	8,410	15,000	8,173	8,500
409.5100	SRVC & FEE After Hours Service	0	428	250	109	150
409.5110	SRVC & FEE Delinquent Water	27,108	34,579	28,203	32,034	28,767
409.5120	SRVC & FEE Back Flow Test	8,717	8,624	9,069	12,916	9,250
409.5130	SRVC & FEE Temporary Meter	4,918	7,424	2,627	2,009	2,680
409.5140	SRVC & FEE New Water Service	43,939	26,337	40,798	42,016	38,505
409.5150	SRVC & FEE Water Meter Test	0	0	0	0	0
409.5160	SRVC & FEE Backflow Repair	0	0	0	882	0
409.5170	SRVC & FEE Water Meter Install	0	0	0	0	0
409.5180	SRVC & FEE Account Set-up fee/	1,195	810	1,679	405	1,713
Total: Service Charges - Services Charges		**2,773,774**	**2,763,415**	**2,995,139**	**2,604,665**	**2,794,120**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous	4,389	169,410	0	0	0
414.1040	MISC Loan Repaymet	0	0	12,000	0	12,000
418.1010	OTH REV Contributed Capital	418,300	0	0	0	0
418.1020	OTH REV Developer Contributions	0	0	0	0	0
Total: Miscellaneous - Miscellaneous		**422,689**	**169,410**	**12,000**	**0**	**12,000**
Transfers - Transfers						
800.101	TRSF IN General Fund	0	0	0	12,000	0
800.185	TRSF IN Financing Authority Debt	0	0	0	0	150,000
800.232	TRSF IN Disposal	0	0	0	0	0
800.263	TRSF IN MTBE	0	0	2,000	0	2,000
Total: Transfers - Transfers		**0**	**0**	**2,000**	**12,000**	**152,000**
Fund Revenue	**Total: 230 - Water**	**3,267,820**	**3,010,884**	**3,081,398**	**2,692,825**	**3,037,923**

Fund: 231 - Sewer		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fines & Forfeit - Fines & Forfeitures						
411.1110	FINES Utility Delinquency	0	0	25,000	31,147	0
Total: Fines & Forfeit - Fines & Forfeitures		**0**	**0**	**25,000**	**31,147**	**0**
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	2,251	1,170	1,000	1,292	1,000
412.1100	USE OF MONEY & PROP Property	21,363	22,909	21,960	42,299	22,909
Total: Use of Money - Use of Money & Property		**23,614**	**24,079**	**22,960**	**43,591**	**23,909**
Intergov - Intergovernmental						
413.1050	INTERGOVT CMAQ Grant	0	0	0	0	0
Total: Intergov - Intergovernmental		**0**	**0**	**0**	**0**	**0**
Service Charges - Services Charges						
409.5002	SRVC & FEE Sewer Service	2,527,853	2,662,491	3,033,616	2,723,367	2,894,377
409.5330	SRVC & FEE Utility Delinquent	26,520	30,377	0	0	25,000
409.5340	SRVC & FEE Industrial Monitoring	20,132	26,770	20,000	27,982	23,000
Total: Service Charges - Services Charges		**2,574,505**	**2,719,638**	**3,053,616**	**2,751,349**	**2,942,377**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous	0	13,216	0	1,319	0
414.1040	MISC Loan Repaymet	0	0	12,000	0	12,000
418.1010	OTH REV Contributed Capital	0	0	0	0	0
Total: Miscellaneous - Miscellaneous		**0**	**13,216**	**12,000**	**1,319**	**12,000**
Transfers - Transfers						
800.101	TRSF IN General Fund	0	0	0	12,000	0
800.181	TRSF IN General Debt Service	250,983	0	0	0	0
800.262	TRSF IN Sewer Construction	120,000	0	0	0	0
800.922	TRSF IN RDA Debt Serv	0	0	0	0	0
Total: Transfers - Transfers		**370,983**	**0**	**0**	**12,000**	**0**
Fund Revenue	**Total: 231 - Sewer**	**2,969,102**	**2,756,933**	**3,113,576**	**2,839,406**	**2,978,286**

Fund: 232 - Disposal		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Fines & Forfeit - Fines & Forfeitures						
411.1110	FINES Utility Delinquency	35,441	35,290	30,000	39,660	35,000
Total: Fines & Forfeit - Fines & Forfeitures		**35,441**	**35,290**	**30,000**	**39,660**	**35,000**
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	1,415	1,913	1,500	963	1,000
Total: Use of Money - Use of Money & Property		**1,415**	**1,913**	**1,500**	**963**	**1,000**
Intergov - Intergovernmental						
413.1050	INTERGOVT CMAQ Grant	0	0	251,000	15,510	0
413.1290	INTERGOVT Cal Recycle Grant	0	0	165,000	165,000	0
Total: Intergov - Intergovernmental		**0**	**0**	**416,000**	**180,510**	**0**
Service Charges - Services Charges						
409.5003	SRVC & FEE Disposal Service	2,995,470	3,043,121	3,116,487	3,031,717	3,120,387
409.5190	SRVC & FEE Disposal Trailer	907	1,606	1,000	1,189	1,000
Total: Service Charges - Services Charges		**2,996,377**	**3,044,727**	**3,117,487**	**3,032,907**	**3,121,387**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous	293,107	6,861	500	391	60,500
414.1040	MISC Loan Repaymet	0	0	62,000	9,000	12,000
418.1010	OTH REV Contributed Capital	0	0	0	0	0
Total: Miscellaneous - Miscellaneous		**293,107**	**6,861**	**62,500**	**9,391**	**72,500**
Transfers - Transfers						
800.101	TRSF IN General Fund	0	0	0	12,000	0
800.185	TRSF IN Financing Authority Debt	0	0	0	0	0
800.231	TRSF IN Sewer	0	0	70,000	0	50,000
Total: Transfers - Transfers		**0**	**0**	**70,000**	**12,000**	**50,000**
Fund Revenue	**Total: 232 - Disposal**	**3,326,340**	**3,088,791**	**3,697,487**	**3,275,430**	**3,279,887**

Fund: 233 - Transit		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Taxes - Taxes						
403.1030	SALES TAX Measure R	52,500	52,500	52,500	108,750	52,500
	Total: Taxes - Taxes	**52,500**	**52,500**	**52,500**	**108,750**	**52,500**
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	373	335	100	(349)	100
	Total: Use of Money - Use of Money & Property	**373**	**335**	**100**	**(349)**	**100**
Intergov - Intergovernmental						
413.1020	INTERGOVT TDA Receipts	170,001	165,046	380,249	86,277	313,329
413.1060	INTERGOVT State Grants	0	0	0	0	0
413.1111	INTERGOVT Prop 1B	32,492	0	16,246	32,491	32,492
413.1120	INTERGOVT STAFF Grants	73,169	120,784	50,000	273,629	60,000
413.1130	INTERGOVT Section 5311 Grant	200,000	253,547	275,000	275,000	275,000
413.1140	INTERGOVT PTMISEA Grant	135,350	0	0	74,414	0
413.1150	INTERGOVT Fresno Co. Rural	44,696	45,729	48,451	52,250	50,516
413.1390	INTERGOVT Bus/Shelter Signage	0	0	0	0	0
	Total: Intergov - Intergovernmental	**655,707**	**585,106**	**769,946**	**794,061**	**731,337**
Service Charges - Services Charges						
409.5004	SRVC & FEE D/R Fare Box	22,404	28,233	22,854	28,732	32,324
409.5005	SRVC & FEE Fare Box Receipts	22,447	25,274	22,897	32,248	56,995
409.5006	SRVC & FEE Bus Advertising	0	0	0	0	11,700
409.5007	SRVC & FEE T-Pass	0	0	0	0	0
409.5410	SRVC & FEE Ticket Sales	0	0	0	949	1,000
	Total: Service Charges - Services Charges	**44,851**	**53,507**	**45,751**	**61,929**	**102,019**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous	108	1,554	0	20,552	1,000
	Total: Miscellaneous - Miscellaneous	**108**	**1,554**	**0**	**20,552**	**1,000**
Transfers - Transfers						
800.101	TRSF IN General Fund	0	0	0	31,588	13,804
800.265	TRSF IN Capital Facilities	0	536,998	0	0	0
	Total: Transfers - Transfers	**0**	**536,998**	**0**	**31,588**	**13,804**
Fund Revenue	**Total: 233 - Transit**	**753,538**	**1,230,000**	**868,297**	**1,016,530**	**900,760**

Fund: 234 - CNG		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Taxes - Taxes						
417.1020	CNG CNG Tax on Fuel	3,266	3,496	3,492	7,907	3,800
417.1030	CNG CNG Excise Tax	46,011	16,692	0	8,800	0
	Total: Taxes - Taxes	**49,277**	**20,189**	**3,492**	**16,707**	**3,800**
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	741	692	500	696	500
	Total: Use of Money - Use of Money & Property	**741**	**692**	**500**	**696**	**500**
Service Charges - Services Charges						
417.1010	CNG Fuel Sales	167,843	193,974	174,621	246,215	190,000
	Total: Service Charges - Services Charges	**167,843**	**193,974**	**174,621**	**246,215**	**190,000**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous	0	0	0	7,132	0
	Total: Miscellaneous - Miscellaneous	**0**	**0**	**0**	**7,132**	**0**
Fund Revenue	**Total: 234 - CNG**	**217,862**	**214,854**	**178,613**	**270,750**	**194,300**

Fund: 250 - Water SDC		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	1,596	1,008	300	546	300
ssification Total: Use of Money - Use of Money & Property		**1,596**	**1,008**	**300**	**546**	**300**
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	330,581	358,927	426,108	141,006	199,706
Total Service Charges - Services Charges		**330,581**	**358,927**	**426,108**	**141,006**	**199,706**
Transfers - Transfers						
800.251	TRSF IN Sewer SDC	0	0	0	0	0
800.252	TRSF IN Transportation SDC	0	(54,286)	0	0	0
Total Transfers - Transfers		**0**	**(54,286)**	**0**	**0**	**0**
Fund Revenue Total: 250 - Water SDC		**332,177**	**305,648**	**426,408**	**141,552**	**200,006**

Fund: 251 - Sewer SDC		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	596	765	300	398	300
Total Use of Money - Use of Money & Property		**596**	**765**	**300**	**398**	**300**
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	356,252	486,241	457,242	181,608	265,185
Total Service Charges - Services Charges		**356,252**	**486,241**	**457,242**	**181,608**	**265,185**
Transfers - Transfers						
800.101	TRSF IN General Fund	0	0	0	0	0
800.185	TRSF IN Financing Authority Debt	0	0	150,000	150,000	0
800.252	TRSF IN Transportation SDC	0	(59,069)	0	0	0
Total Transfers - Transfers		**0**	**(59,069)**	**150,000**	**150,000**	**0**
Fund Revenue Total: 251 - Sewer SDC		**356,847**	**427,936**	**607,542**	**332,006**	**265,485**

Fund: 252 - Transportation SDC		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	3,134	2,843	300	2,351	300
Total Use of Money - Use of Money & Property		**3,134**	**2,843**	**300**	**2,351**	**300**
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	539,901	306,819	672,181	167,462	211,384
Total Service Charges - Services Charges		**539,901**	**306,819**	**672,181**	**167,462**	**211,384**
Miscellaneous - Miscellaneous						
426.1003	PRINCIPAL Dinuba Lumber - S&A	0	0	0	2,617	0
427.1003	INTEREST Dinuba Lumber - S&A	1,075	766	0	493	0
Total Miscellaneous - Miscellaneous		**1,075**	**766**	**0**	**3,110**	**0**
Transfers - Transfers						
800.252	TRSF IN Transportation SDC	0	67,500	0	0	0
800.262	TRSF IN Sewer Construction	0	0	0	0	0
Total Transfers - Transfers		**0**	**67,500**	**0**	**0**	**0**
Other - Other Financing Sources						
415.1050	OTH FIN SOURCES Sale of City Land	0	0	4,006	0	4,006
Total Other - Other Financing Sources		**0**	**0**	**4,006**	**0**	**4,006**
Fund Revenue Total: 252 - Transportation SDC		**544,110**	**377,927**	**676,487**	**172,923**	**215,690**

Fund: 260 - Transportation Construction		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	3,080	4,397	1,500	11,970	1,500
412.1100	USE OF MONEY & PROP Property	0	0	0	0	0
Total: Use of Money - Use of Money & Property		**3,080**	**4,397**	**1,500**	**11,970**	**1,500**
Intergov - Intergovernmental						
413.1040	INTERGOVT Tulare County	0	0	0	0	0
413.1050	INTERGOVT CMAQ Grant	0	0	561,166	190,073	376,894
413.1060	INTERGOVT State Grants	0	0	0	0	0
413.1070	INTERGOVT Federal Earmark CNG	46,653	24,704	333,773	530,707	637,086
413.1100	INTERGOVT Ave 416	1,393,943	6,512,467	14,753,710	3,576,991	4,557,658
413.1200	INTERGOVT Downtown/Alta	0	0	0	249,000	0
413.1270	INTERGOVT Safe Route to School	65,688	0	0	159,592	0
413.1280	INTERGOVT SLPP Fund	0	308,537	0	2,685,735	6,492,463
413.1300	INTERGOVT Signal	0	0	0	0	430,000
413.1330	INTERGOVT Bike Lane	0	0	0	0	261,000
413.1340	INTERGOVT Bike and Pedestrian	0	0	0	0	83,000
413.1350	INTERGOVT Feasibility Study	0	0	0	20,389	42,260
Total: Intergov - Intergovernmental		**1,506,283**	**6,845,708**	**15,648,649**	**7,412,487**	**12,880,361**
Service Charges - Services Charges						
409.5220	SRVC & FEE Row Encroachment	0	647,111	0	0	0
Total: Service Charges - Services Charges		**0**	**647,111**	**0**	**0**	**0**
Miscellaneous - Miscellaneous						
427.1006	INTEREST Montoya	0	212	0	1,160	0
Total: Miscellaneous - Miscellaneous		**0**	**212**	**0**	**1,160**	**0**
Transfers - Transfers						
800.185	TRSF IN Financing Authority Debt	0	0	0	0	0
800.201	TRSF IN Traffic Safety	20,000	20,000	20,000	20,000	20,000
800.202	TRSF IN Gas Tax	0	0	150,000	450,000	100,000
800.203	TRSF IN Transportation	0	0	410,091	409,312	0
800.234	TRSF IN CNG	50,000	0	194,121	194,121	0
800.250	TRSF IN Water SDC	0	0	0	290,000	0
800.251	TRSF IN Sewer SDC	0	0	0	290,000	0
Total: Transfers - Transfers		**70,000**	**20,000**	**774,212**	**1,653,433**	**120,000**
Other - Other Financing Sources						
415.1050	OTH FIN SOURCES Sale of City	35,430	84,591	0	96,232	0
Total: Other - Other Financing Sources		**35,430**	**84,591**	**0**	**96,232**	**0**
d Revenue	**Total: 260 - Transportation Construction**	**1,614,793**	**7,602,021**	**16,424,361**	**9,175,282**	**13,001,861**

Fund: 261 - Water Construction		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	0	0	0	0	0
Total Use of Money - Use of Money & Property		**0**	**0**	**0**	**0**	**0**
Intergov - Intergovernmental						
413.1040	INTERGOVT Tulare County Receipts	0	0	0	0	0
413.1060	INTERGOVT State Grants	0	0	0	0	0
Total Intergov - Intergovernmental		**0**	**0**	**0**	**0**	**0**
Miscellaneous - Miscellaneous						
418.1010	OTH REV Contributed Capital	0	0	0	0	0
418.1020	OTH REV Developer Contributions	0	0	0	0	0
Total Miscellaneous - Miscellaneous		**0**	**0**	**0**	**0**	**0**
Transfers - Transfers						
800.230	TRSF IN Water	158,728	161,028	580,000	0	250,000
800.250	TRSF IN Water SDC	287,080	290,812	0	0	0
Total Transfers - Transfers		**445,809**	**451,841**	**580,000**	**0**	**250,000**
Other - Other Financing Sources						
415.1050	OTH FIN SOURCES Sale of City Land	0	0	0	0	0
Total Other - Other Financing Sources		**0**	**0**	**0**	**0**	**0**
Fund Revenue Total: 261 - Water Construction		**445,809**	**451,841**	**580,000**	**0**	**250,000**

Fund: 262 - Sewer Construction		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	0	0	0	0	0
Total Use of Money - Use of Money & Property		**0**	**0**	**0**	**0**	**0**
Intergov - Intergovernmental						
413.1210	INTERGOVT Wastewater Expansion	0	0	169,661	0	0
413.1230	INTERGOVT EDA Grant	0	0	0	0	0
Total Intergov - Intergovernmental		**0**	**0**	**169,661**	**0**	**0**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	0	0	0	0	0
418.1010	OTH REV Contributed Capital	0	0	0	0	0
Total Miscellaneous - Miscellaneous		**0**	**0**	**0**	**0**	**0**
Transfers - Transfers						
800.101	TRSF IN General Fund	0	0	0	0	0
800.183	TRSF IN Sewer Debt Service	3,081,521	80,040	0	0	0
800.231	TRSF IN Sewer	2,733,672	272,402	18,344	0	0
800.931	TRSF IN RDA Cap Proj	0	0	0	0	0
Total Transfers - Transfers		**5,815,193**	**352,442**	**18,344**	**0**	**0**
Other - Other Financing Sources						
415.1010	OTH FIN SOURCES Proceeds of Loan	0	0	0	0	0
415.1020	OTH FIN SOURCES Proceeds of Bonds	0	0	0	0	0
415.1100	OTH FIN SOURCES Bond Refunding	4,442	0	0	0	0
Total Other - Other Financing Sources		**4,442**	**0**	**0**	**0**	**0**
Fund Revenue Total: 262 - Sewer Construction		**5,819,635**	**352,442**	**188,005**	**0**	**0**

Fund: 263 - MTBE		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	(72)	(115)	0	(105)	0
Total: Use of Money - Use of Money & Property		**(72)**	**(115)**	**0**	**(105)**	**0**
Miscellaneous - Miscellaneous						
414.1170	MISC Settlement Receipts	145,910	0	0	0	0
414.1180	MISC Remediation	0	104,921	0	193,532	100,000
414.1200	MISC Well #1 Reimbursement	123,486	15,481	0	297	0
Total: Miscellaneous - Miscellaneous		**269,397**	**120,402**	**0**	**193,829**	**100,000**
Transfers - Transfers						
800.261	TRSF IN Water Construction	0	190,000	0	0	0
Total: Transfers - Transfers		**0**	**190,000**	**0**	**0**	**0**
Fund Revenue	**Total: 263 - MTBE**	**269,325**	**310,287**	**0**	**193,724**	**100,000**

Fund: 264 - DBCP		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	12	9	0	8	0
Total: Use of Money - Use of Money & Property		**12**	**9**	**0**	**8**	**0**
Miscellaneous - Miscellaneous						
414.1040	MISC Loan Repaymet	0	0	0	0	0
418.1010	OTH REV Contributed Capital	0	0	0	0	0
Total: Miscellaneous - Miscellaneous		**0**	**0**	**0**	**0**	**0**
Fund Revenue	**Total: 264 - DBCP**	**12**	**9**	**0**	**8**	**0**

Fund: 265 - Capital Facilities		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	(71)	(871)	0	(905)	0
Total: Use of Money - Use of Money & Property		**(71)**	**(871)**	**0**	**(905)**	**0**
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	1,357,000	0	0	104,300	0
413.1100	INTERGOVT Ave 416	0	65,059	0	0	0
413.1110	INTERGOVT Prop 84	303,717	339,493	179,090	134,090	0
413.1250	INTERGOVT Transit Center	0	938,700	0	0	0
413.1260	INTERGOVT Solar	0	0	0	0	0
413.1360	INTERGOVT College Park Rec	0	0	0	7,380	261,650
413.1370	INTERGOVT Roosevelt Park	0	0	0	0	544,232
413.1380	INTERGOVT Gregory Park	0	0	0	21,032	240,718
Total: Intergov - Intergovernmental		**1,660,717**	**1,343,252**	**179,090**	**266,802**	**1,046,600**
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous	0	0	0	0	0
501.1140	OVERHEAD PW Intradept Admin	0	0	0	0	0
Total: Miscellaneous - Miscellaneous		**0**	**0**	**0**	**0**	**0**
Transfers - Transfers						
800.101	TRSF IN General Fund	279,499	70,105	214,941	310,724	0
800.123	TRSF IN Park Reserve	103,233	130,000	60,000	83,512	0
800.185	TRSF IN Financing Authority Debt	0	2,462,682	0	5,683,560	0
800.202	TRSF IN Gas Tax	0	0	0	25,000	50,000
800.203	TRSF IN Transportation	0	0	0	0	0
800.230	TRSF IN Water	0	0	0	0	0
800.231	TRSF IN Sewer	0	0	0	0	0
800.232	TRSF IN Disposal	0	0	0	0	0
800.233	TRSF IN Transit	45,252	84,414	0	0	0
800.403	TRSF IN CDBG	0	0	0	0	0
800.504	TRSF IN Drainage District	0	0	0	0	0
Total: Transfers - Transfers		**427,984**	**2,747,201**	**274,941**	**6,102,796**	**50,000**
Fund Revenue	**Total: 265 - Capital Facilities**	**2,088,630**	**4,089,582**	**454,031**	**6,368,693**	**1,096,600**

Fund: 266 - RCR Project		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP	(154)	(103)	0	(77)	0
412.1100	USE OF MONEY & PROP Property	0	0	0	0	10,200
Total: Use of Money - Use of Money & Property		**(154)**	**(103)**	**0**	**(77)**	**10,200**
Miscellaneous - Miscellaneous						
426.1002	PRINCIPAL Wisocki	0	0	0	0	0
427.1002	INTEREST Wisocki	6,930	6,797	6,658	6,658	0
Total: Miscellaneous - Miscellaneous		**6,930**	**6,797**	**6,658**	**6,658**	**0**
Transfers - Transfers						
800.101	TRSF IN General Fund	5,794	1,931	0	0	0
800.262	TRSF IN Sewer Construction	0	0	0	0	0
Total: Transfers - Transfers		**5,794**	**1,931**	**0**	**0**	**0**
Other - Other Financing Sources						
415.1050	OTH FIN SOURCES Sale of City	0	0	0	0	0
Total: Other - Other Financing Sources		**0**	**0**	**0**	**0**	**0**
Fund Revenue	**Total: 266 - RCR Project**	**12,570**	**8,624**	**6,658**	**6,581**	**10,200**

Fund: 401 - HOME		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	72	33	10	6	101
Total Use of Money - Use of Money & Property		**72**	**33**	**10**	**6**	**101**
Service Charges - Services Charges						
409.1040	SRVC & FEE Late Fees	0	0	0	0	0
Total Service Charges - Services Charges		**0**	**0**	**0**	**0**	**0**
Miscellaneous - Miscellaneous						
426.2000	PRINCIPAL DINUBA PI - HOME	0	21	0	0	101
426.2001	PRINCIPAL 97-HOME-254	0	19,400	30,000	0	22,018
426.2002	PRINCIPAL 99-HOME-365	20,900	2,900	7,490	2,800	7,575
426.2003	PRINCIPAL 00-HOME-0484	15,000	22,092	0	500	1,010
426.2004	PRINCIPAL 01-HOME-0507	0	0	0	0	0
426.2005	PRINCIPAL 02-HOME-0579	500	200	0	100	1,010
426.2006	PRINCIPAL 03-HOME-0664	0	0	0	0	0
426.2007	PRINCIPAL 04-HOME-0719	0	0	0	0	0
426.2008	PRINCIPAL 06-HOME-2351	0	0	0	0	0
426.2009	PRINCIPAL 07-HOME-3077	0	0	0	0	0
426.2010	PRINCIPAL 09-HOME-6200	3,700	4,080	0	3,600	5,050
427.2000	INTEREST DINUBA PI - HOME	0	0	0	0	0
427.2001	INTEREST 97-HOME-254	0	0	0	0	0
427.2002	INTEREST 99-HOME-365	0	0	0	0	0
427.2003	INTEREST 00-HOME-0484	0	0	0	0	0
427.2004	INTEREST 01-HOME-0507	0	0	0	0	0
427.2005	INTEREST 02-HOME-0579	0	0	0	0	0
427.2006	INTEREST 03-HOME-0664	0	0	0	0	0
427.2007	INTEREST 04-HOME-0719	0	0	0	0	0
427.2008	INTEREST 06-HOME-2351	0	0	0	0	0
427.2009	INTEREST 07-HOME-3077	0	0	0	0	0
427.2010	INTEREST 09-HOME-6200	0	0	0	0	0
Total Miscellaneous - Miscellaneous		**40,100**	**48,693**	**37,490**	**7,000**	**36,764**
Other - Other Financing Sources						
415.1070	OTH FIN SOURCES Program Income	0	695	0	0	1,010
Total Other - Other Financing Sources		**0**	**695**	**0**	**0**	**1,010**
Fund Revenue Total: 401 - HOME		**40,172**	**49,421**	**37,500**	**7,006**	**37,875**

Fund: 402 - CAL-HOME		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	0	0	0	15	0
Total Use of Money - Use of Money & Property		**0**	**0**	**0**	**15**	**0**
Service Charges - Services Charges						
409.1040	SRVC & FEE Late Fees	0	0	0	0	0
Total Service Charges - Services Charges		**0**	**0**	**0**	**0**	**0**
Miscellaneous - Miscellaneous						
426.4000	PRINCIPAL DINUBA PI - CALHOME	0	0	5,500	0	0
426.4001	PRINCIPAL 04-CALHOME-093	0	0	0	0	0
426.4002	PRINCIPAL 06-CALHOME--228	0	7,439	0	0	5,555
427.4000	INTEREST DINUBA PI - CALHOME	0	0	0	0	0
427.4001	INTEREST 04-CALHOME-093	0	0	0	0	0
427.4002	INTEREST 06-CALHOME-228	0	0	0	0	0
Total Miscellaneous - Miscellaneous		**0**	**7,439**	**5,500**	**0**	**5,555**
Other - Other Financing Sources						
415.1070	OTH FIN SOURCES Program Income	0	5,001	0	7,307	0
Total Other - Other Financing Sources		**0**	**5,001**	**0**	**7,307**	**0**
Fund Revenue	**Total: 402 - CAL-HOME**	**0**	**12,440**	**5,500**	**7,323**	**5,555**

Fund: 403 - CDBG		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	1,157	555	600	110	606
Total Use of Money - Use of Money & Property		**1,157**	**555**	**600**	**110**	**606**
Service Charges - Services Charges						
409.1040	SRVC & FEE Late Fees	55	70	50	75	152
Total Service Charges - Services Charges		**55**	**70**	**50**	**75**	**152**
Miscellaneous - Miscellaneous						
414.1040	MISC Loan Repaymet	4,374	1,047	0	0	0
426.3000	PRINCIPAL DINUBA PI - CDBG	0	0	0	0	0
426.3001	PRINCIPAL 82-STBG-012	0	0	0	0	0
426.3002	PRINCIPAL 83-STBG-079	23,555	4,516	2,500	1,113	2,525
426.3003	PRINCIPAL 85-STBG-142	26,560	612	1,000	1,655	1,717
426.3004	PRINCIPAL 87-STBG-226	3,659	6,878	6,000	5,125	8,080
426.3005	PRINCIPAL 89-STBG-359	0	0	0	0	0
426.3006	PRINCIPAL 92-STBG-644	3,360	3,127	2,000	2,234	2,020
426.3007	PRINCIPAL 92-STBG-644 PI	0	0	0	0	0
426.3008	PRINCIPAL 94-STBG-790	0	0	0	0	0
426.3009	PRINCIPAL 97-STBG-1111	0	0	0	0	0
426.3010	PRINCIPAL 98-STBG-1236	0	0	0	0	0
426.3011	PRINCIPAL 99-STBG-1353	2,500	781	3,000	300	1,010
426.3012	PRINCIPAL 00-STBG-1474	0	27,650	0	0	0
426.3013	PRINCIPAL 01-STBG-1578	0	0	0	0	0
426.3014	PRINCIPAL 02-STBG-1775	0	0	0	0	0
426.3015	PRINCIPAL 03-STBG-1813	0	0	0	0	0
426.3016	PRINCIPAL 04-STBG-1889	0	0	0	0	0
426.3017	PRINCIPAL 04-STBG-1958	0	0	0	0	0
426.3018	PRINCIPAL 08-STBG-4842	3,913	9,669	0	3,311	3,030
426.3019	PRINCIPAL 09-STBG-6448	0	0	0	0	0
426.3020	PRINCIPAL 10-STBG-6710	0	0	0	0	0
427.3000	INTEREST DINUBA PI - CDBG	0	0	0	0	0
427.3001	INTEREST 82-STBG-012	0	0	0	0	0
427.3002	INTEREST 83-STBG-079	185	80	100	0	101
427.3003	INTEREST 85-STBG-142	229	72	150	166	202
427.3004	INTEREST 87-STBG-226	118	137	100	52	101
427.3005	INTEREST 89-STBG-359	0	0	0	0	202
427.3006	INTEREST 92-STBG-644	209	201	200	177	0
427.3007	INTEREST 92-STBG-644 PI	0	0	0	0	0
427.3008	INTEREST 94-STBG-790	0	0	0	0	0
427.3009	INTEREST 97-STBG-1111	0	0	0	0	0
427.3010	INTEREST 98-STBG-1236	0	0	0	0	0
427.3011	INTEREST 99-STBG-1353	0	0	0	0	0
427.3012	INTEREST 00-STBG-1474	0	0	0	0	0
427.3013	INTEREST 01-STBG-1578	0	0	0	0	0
427.3014	INTEREST 02-STBG-1775	0	0	0	0	0
427.3015	INTEREST 03-STBG-1813	0	0	0	0	0
427.3016	INTEREST 04-STBG-1889	0	0	0	0	0
427.3017	INTEREST 04-STBG-1958	0	0	0	0	0
427.3018	INTEREST 08-STBG-4842	0	0	0	0	0
427.3019	INTEREST 09-STBG-6448	0	0	0	0	0
427.3020	INTEREST 10-stbg-6710	0	0	0	0	0
:count Classification Total: Miscellaneous - Miscellaneous		**68,661**	**54,771**	**15,050**	**14,133**	**18,988**
Transfers - Transfers						
800.403	TRSF IN CDBG	392	0	0	0	0
Account Classification Total: Transfers - Transfers		**392**	**0**	**0**	**0**	**0**
Other - Other Financing Sources						
415.1070	OTH FIN SOURCES Program Income	0	0	0	0	0
ount Classification Total: Other - Other Financing Sources		**0**	**0**	**0**	**0**	**0**
Fund Revenue	**Total: 403 - CDBG**	**70,265**	**55,395**	**15,700**	**14,318**	**19,746**

Fund: 404 - 2008 CALHOME 4899		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	146,009	150,787	30,000	53,323	0
	Total Intergov - Intergovernmental	**146,009**	**150,787**	**30,000**	**53,323**	**0**
	Fund Revenue Total: 404 - 2008 CALHOME 4899	**146,009**	**150,787**	**30,000**	**53,323**	**0**

Fund: 405 - 2008 STBG 4842		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	0	0	0	0
	Total Intergov - Intergovernmental	**0**	**0**	**0**	**0**	**0**
Transfers - Transfers						
800.206	TRSF IN Housing	0	7,777	0	0	0
	Total Transfers - Transfers	**0**	**7,777**	**0**	**0**	**0**
	Fund Revenue Total: 405 - 2008 STBG 4842	**0**	**7,777**	**0**	**0**	**0**

Fund: 406 - 2009 HOME 6200		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	(875)	0	0	0	0
	Total Intergov - Intergovernmental	**(875)**	**0**	**0**	**0**	**0**
Transfers - Transfers						
800.206	TRSF IN Housing	0	60	0	0	0
	Total Transfers - Transfers	**0**	**60**	**0**	**0**	**0**
	Fund Revenue Total: 406 - 2009 HOME 6200	**(875)**	**60**	**0**	**0**	**0**

Fund: 407 - 2009 STBG 6448		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	94,321	0	0	0	0
	Total Intergov - Intergovernmental	**94,321**	**0**	**0**	**0**	**0**
Transfers - Transfers						
800.206	TRSF IN Housing	0	3,334	0	0	0
800.401	TRSF IN HOME	0	0	0	0	0
	Total Transfers - Transfers	**0**	**3,334**	**0**	**0**	**0**
	Fund Revenue Total: 407 - 2009 STBG 6448	**94,321**	**3,334**	**0**	**0**	**0**

Fund: 408 - 2009 PTAE 6307		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	4,452	0	0	0	0
	Total Intergov - Intergovernmental	**4,452**	**0**	**0**	**0**	**0**
Transfers - Transfers						
800.206	TRSF IN Housing	0	0	0	0	0
	Total Transfers - Transfers	**0**	**0**	**0**	**0**	**0**
	Fund Revenue total: 408 - 2009 PTAE 6307	**4,452**	**0**	**0**	**0**	**0**

Fund: 409 - 2010 STBG 6710		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	111,394	(7,649)	0	0	0
	Total Intergov - Intergovernmental	**111,394**	**(7,649)**	**0**	**0**	**0**
Transfers - Transfers						
800.206	TRSF IN Housing	0	4,500	0	0	0
	Total Transfers - Transfers	**0**	**4,500**	**0**	**0**	**0**
	Fund Revenue Total: 409 - 2010 STBG 6710	**111,394**	**(3,149)**	**0**	**0**	**0**

Fund: 410 - 2011 HOME 6989		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	2,270,000	800,778	0	0	0
	Total Intergov - Intergovernmental	**2,270,000**	**800,778**	**0**	**0**	**0**
	Fund Revenue Total: 410 - 2011 HOME 6989	**2,270,000**	**800,778**	**0**	**0**	**0**

Fund: 411 - 2012 CDBG 8382		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	4,768	440,541	293,800	194,804
	Total Intergov - Intergovernmental	**0**	**4,768**	**440,541**	**293,800**	**194,804**
	Total 411 - 2012 CDBG 8382	**0**	**4,768**	**440,541**	**293,800**	**194,804**

Fund: 412 - 2012 HOME 8566		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	417,721	400,000	(21,056)	140,300
	Total Intergov - Intergovernmental	**0**	**417,721**	**400,000**	**(21,056)**	**140,300**
	Fund Revenue Total: 412 - 2012 HOME 8566	**0**	**417,721**	**400,000**	**(21,056)**	**140,300**

Fund: 413 - 2012-CALHOME-8687		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	134,029	0	119,528	300,000
	Total Intergov - Intergovernmental	**0**	**134,029**	**0**	**119,528**	**300,000**
Transfers - Transfers						
800.101	TRSF IN General Fund	0	3,450	0	6,550	10,000
	Total Transfers - Transfers	**0**	**3,450**	**0**	**6,550**	**10,000**
	Fund Revenue Total 413 - 2012-CALHOME-8687	**0**	**137,479**	**0**	**126,078**	**310,000**

Fund: 414 - 2013-HDRA-9691		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	0	0	1,814	50,000
	ount Classification Total: Intergov - Intergovernmental	**0**	**0**	**0**	**1,814**	**50,000**
Transfers - Transfers						
800.101	TRSF IN General Fund	0	0	0	1,275	2,500
	Account Classification Total: Transfers - Transfers	**0**	**0**	**0**	**1,275**	**2,500**
	Fund Revenue Total: 414 - 2013-HDRA-9691	**0**	**0**	**0**	**3,089**	**52,500**

Fund: 415 - 2014-CALHOME-9874		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	0	0	0	260,666
	Total Intergov - Intergovernmental	**0**	**0**	**0**	**0**	**260,666**
	Fund Revenue Total: 415 - 2014-CALHOME-9874	**0**	**0**	**0**	**0**	**260,666**

Fund: 416 - 2014-HOME-10033		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	0	0	0	250,000
	Total Intergov - Intergovernmental	**0**	**0**	**0**	**0**	**250,000**
	Fund Revenue Total: 416 - 2014-HOME-10033	**0**	**0**	**0**	**0**	**250,000**

Fund: 504 - Drainage Districts		Previous Actual 2012-13	Actual Year End 2013-14	Adopted Budget 2014-15	Actual Year End 2014-15	Adopted Budget 2015-16
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment	719	727	500	796	500
	Total Use of Money - Use of Money & Property	**719**	**727**	**500**	**796**	**500**
Intergov - Intergovernmental						
413.1112	INTERGOVT Prop 13	0	0	0	0	0
	Total Intergov - Intergovernmental	**0**	**0**	**0**	**0**	**0**
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	59,727	198,552	242,203	14,366	68,215
	Total Service Charges - Services Charges	**59,727**	**198,552**	**242,203**	**14,366**	**68,215**
Transfers - Transfers						
800.252	TRSF IN Transportation SDC	0	(14,538)	0	0	0
	Total Transfers - Transfers	**0**	**(14,538)**	**0**	**0**	**0**
Other - Other Financing Sources						
415.1060	OTH FIN SOURCES Sale of City Dirt	6,167	10,662	2,500	1,952	2,500
	Total Other - Other Financing Sources	**6,167**	**10,662**	**2,500**	**1,952**	**2,500**
	Fund Revenue Total: 504 - Drainage Districts	**66,612**	**195,404**	**245,203**	**17,113**	**71,215**

APPENDIX

FISCAL YEAR 2016

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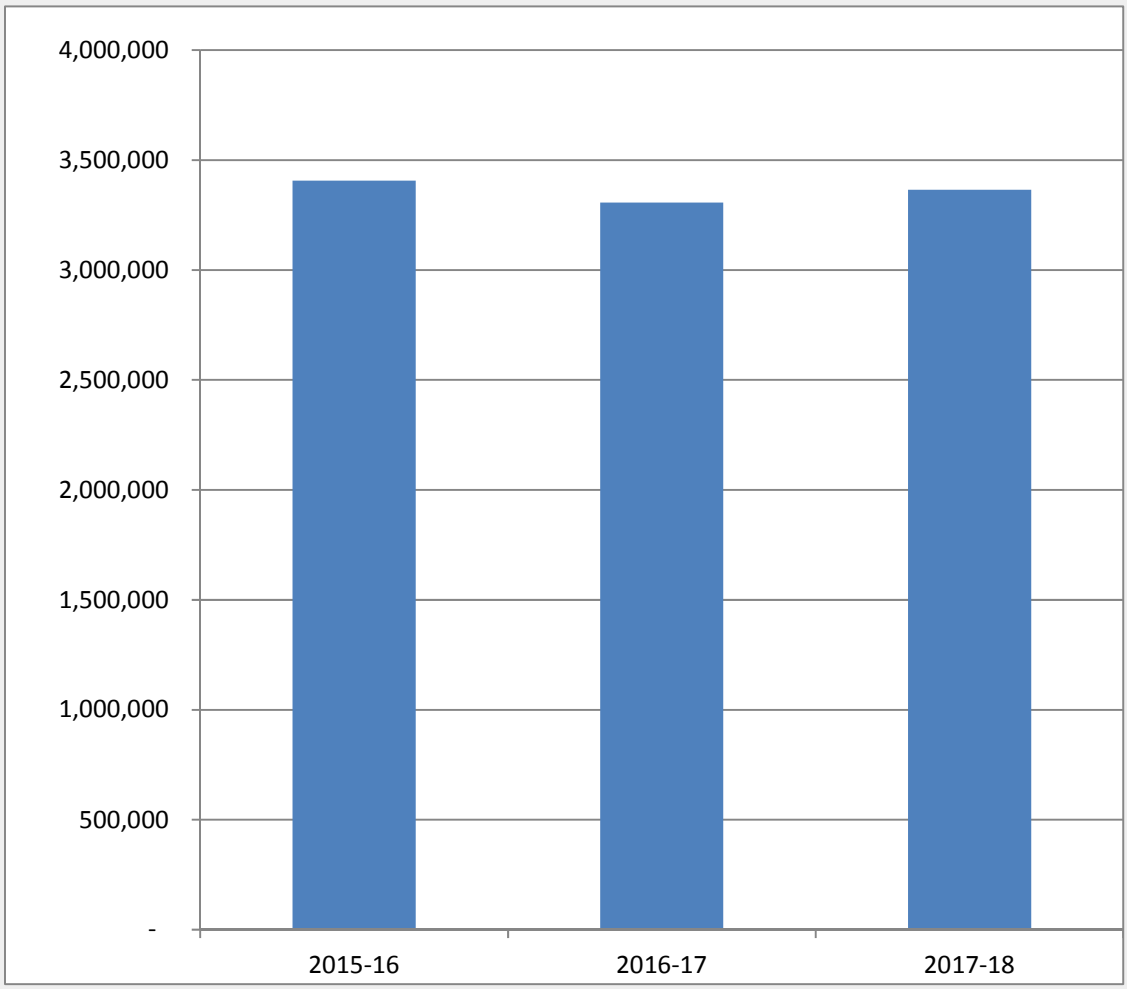
Debt Service Requirements

This section summarizes the debt service obligations of the City. These obligations represent the City's annual installment payments of principal and interest from previous capital improvement plan projects or acquisitions funded through debt financings. The City does not intend to issue new debt in the 2015-16 fiscal year.

The section includes:

- Three-year debt payment summary
- Summary of debt service by source
- Description of debt and coverage requirements
- Computation of the City's legal debt margin

Three-Year Debt Payment Summary



Annual Debt Payments by Source

	Principal 2015-16	Interest 2015-16	Total 2015-16	Projected 2016-17	Projected 2017-18
GENERAL FUND					
Dinuba Justice Facility	3,085	101,692	104,777	-	-
2012 PW Lease Revenue Bonds	7,371	6,090	13,461	13,403	13,434
2012 Lease Revenue Bonds (Land)	125,000	74,250	199,250	188,750	208,500
2013 Solar Project	4,023	60,065	64,088	68,531	73,199
Total General Fund	139,479	242,097	381,576	270,684	295,133
SEWER & SEWER IMPACT FEE FUNDS					
1998 Certificate of Participation	139,986	15,554	155,540	152,635	155,120
2007 Revenue Bonds	60,000	144,113	204,113	206,268	208,154
2012 CEC Loan	81,644	3,546	85,190	85,190	85,190
2012 Waste Water Revenue Bonds	165,000	265,388	430,388	427,088	428,738
2012 PW Lease Revenue Bonds	224,694	185,629	410,323	408,576	409,519
2013 Solar Project	4,023	60,065	64,088	68,531	73,199
Total Sewer	675,347	674,295	1,349,642	1,348,288	1,359,920
WATER FUND & WATER IMPACT FEE FUNDS					
1998 Certificate of Participation	59,994	6,666	66,660	65,415	66,480
1998 Clean Water Loan	84,704	24,714	109,418	109,421	109,421
2005 Clean Water Loan	306,232	142,018	448,250	448,250	448,250
2012 PW Lease Revenue Bonds	20,331	16,796	37,127	36,969	37,055
2013 Solar Project	11,359	169,596	180,955	193,499	206,678
Total Water	482,620	359,790	842,410	853,554	867,884
TRANSPORTATION FUNDS*					
2007 Lease Revenue Bonds	145,000	340,750	485,750	484,038	486,888
2012 PW Lease Revenue Bonds	82,499	68,155	150,654	150,012	150,359
2013 Solar Project	1,657	24,733	26,390	28,219	30,141
Total Transportation	229,156	433,638	662,794	662,269	667,388
DISPOSAL FUND					
2013 Solar Project	947	14,133	15,080	16,125	17,223
MEASURE F FUND					
2013 Solar Project	237	3,533	3,770	4,031	4,306
VOCATIONAL CENTER FUND					
2012 PW Lease Revenue Bonds	70,106	57,917	128,023	127,477	127,772
2013 Solar Project	1,420	21,200	22,620	24,187	25,835
Total Vocational Center	71,526	79,117	150,643	151,664	153,607
TOTAL DEBT SERVICE REQUIREMENTS	1,599,312	1,806,603	3,405,915	3,306,615	3,365,461

* Includes the following funds: Transportation, Transportation Impact Fees, and Gas Tax

Debt Service Descriptions

1998 Clean Water Loan –

The State of California Department of Water Resources granted a loan to the Water Fund of the City for construction of water treatment and storage facilities in the amount of $2,700,000. The loan is to be repaid by water user charges and development fees.

1998 Certificate of Participation –

In 1998 the Dinuba Financing Authority issued Refunding Certificates of Participation to finance the construction and acquisition of water capacity storage and transmission facilities in the City. The debt has a rate covenant that requires the City collect gross revenues of 125% of the annual debt payment.

2005 Clean Water Loan –

The State of California Department of Water Resources granted a loan to the Water Fund of the City for construction of wells, reservoir, and other water facilities in the amount of $7,462,450. The loan is to be repaid by water user charges and development fees.

2007 Lease Revenue Bonds –

The bonds were issued for the purpose of financing wastewater system improvements in the amount of $3,150,000. The loan is to be repaid by water user charges and development fees.

2007 Revenue Bonds –

The bonds were issued for the purpose of financing city-wide road improvements in the amount of $7,450,000. The County-wide add-on transportation sales tax is the source of funding of the debt payments.

2012 Lease Revenue Bonds –

In 2012 the City of Dinuba issued Refunding Certificates of Participation to refund the 1998 and 2008 Wastewater bonds which were used to finance the construction wastewater facility improvements. The debt has a rate covenant that requires the City collect gross revenues of 120% of the annual debt payment.

2012 Lease Revenue Bonds (Land) –

In 2012 the City of Dinuba borrowed $1,500,000 from Rabobank to refinance costs of land acquisition projects in the City's industrial park.

2012 Waste Water Revenue Bonds –

In 2012 the City of Dinuba issued Refunding Certificates of Participation to refund the 2002 bonds and advance refund the 2010 notes which were used to finance public works projects. The debt has a rate covenant that requires the City collect gross revenues of 120% of the annual debt payment.

2012 Public Works Lease Revenue Bonds –

In 2012 the City of Dinuba issued Refunding Certificates of Participation to refund the 2002 bonds and advance refund the 2010 notes which were used to finance public works projects. The debt has a rate covenant that requires the City collect gross revenues of 120% of the annual debt payment.

2013 Solar Project –

The project includes 6,000 solar panels producing 1.8 MW of power. The net energy cost savings is estimated at $20.4 million over 30 years.

Legal Debt Margin		
Total Assessed Valuation	$	942,693,405
Conversion Percentage		25%
Adjusted Assessed Valuation	$	235,673,351
Debt Limit - 15% of Total Assessed Valuation		35,351,003
Total net debt applicable to limit:		
General obligation bonds		-
Legal Debt Margin	$	35,351,003

NOTE:

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computation shown above reflects a conversion of assessed valuation data from the current full valuation perspective to the 25% level that was in effect a the time that the legal debt margin was enacted by the State of California for local governments located within the state.

Capital Expenditures

Capital Expenditures are to be used for the purpose of planning in advance for capital improvements to the community. Capital Expenditures include projects which:

- Acquire lands for community projects such as streets, utilities, drainage basins, and park expansions.
- Repair, reconstruct or rehabilitate public facilities to extend their useful life, preserve the community's investment in these facilities and maintain the quality of life in the community.
- Expand or extend public facilities consistent with the General Plan.
- Facilitate the development and redevelopment of the community's commercial and industrial base.

The City of Dinuba is projecting $20,558,120 to be used on non– recurring Capital Expenditures for the 2015/2016 Fiscal Year. During this period of time, there are no recurring capital Expenditures.

Capital Expenditure Summary

CAPITAL FACILITIES	AMOUNT	FUNDING
College Park Recreation Center	$261,650	HCD Grant
Sidewalk Revolving Fund	$50,000	Gas Tax
ADA Ramp Improvements	$50,000	Gas Tax
Roosevelt Park	$544,232	HCD Grant
Gregory Park	$240,718	HCD Grant
	$1,146,600	
HOUSING		
Housing Rehabilitation	**$800,000**	CDBG
GOLF COURSE		
Event Center	**$223,980**	Golf
PUBLIC SAFETY		
Police Station Improvements	$45,000	Public Safety Sales Tax
Fire Engine	$556,000	Public Safety Sales Tax
Design for Second Fire Station	$300,000	Public Safety Sales Tax
Police Station Parking Lot	$50,000	Public Safety Sales Tax
Animal Control Truck & Module	$60,000	Public Safety Sales Tax
Cardiac Monitor	$35,000	Ambulance
	$1,046,000	
STORM DRAIN		
Community Drainage	**$90,000**	Impact Fees
SEWER		
Community Sewer System Improvements	**$30,000**	Sewer
TRANSPORTATION		
CNG Fueling Station	$1,106,324	Transportation Construction
Roundabout Feasiblity Study	$27,260	Transportation Construction
Community Pavement Rehab	$130,000	Transportation Construction
Bike Lanes	$344,000	Transportation Construction
El Monte Signal Synchronization	$430,000	Transportation Construction
Ave 416 Widening Construction/Admin	$14,863,956	Transportation Construction
	$16,901,540	
WATER		
Community Water Well Improvements	$70,000	Water Construction
Well 21	$250,000	Water Construction
	$320,000	
TOTAL CAPITAL EXPENDITURES	**$20,558,120**	

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Summary of Functions and Operations

Function	Responsible Department	Funding Source
Community Development		
Building and Safety	Public Works	Development Services
Community Promotion	Financial Services	General Fund
Development & Long Range Planning	Public Works	Development Services
Engineering	City Manager's Office	General Fund
Housing	Public Works	CDBG Fund
Redevelopment	City Manager's Office	Redevelopment Fund
Community Services		
Golf Course	Financial Services	Golf Fund
Parks	Community Services	General Fund
Recreation Programs	Community Services	General Fund
General Government		
Accounting & Finance Management	Financial Services	General Fund
City Administration	City Manager's Office	General Fund
Facility Maintenance Programs	Public Works	Facilities Fund
Fleet Maintenance	Public Works	Fleet Fund
Human Resource Administration	City Manager's Office	General Fund
Information Technology	City Manager's Office	General Fund
Legal Services	City Manager's Office	General Fund
Legislation and Policy	Council	General Fund
Public Works Administration	Public Works	Public Works Management
Risk Management	City Manager's Office	General Fund
Public Safety		
Ambulance	Fire	General/Measure F Fund
Fire	Fire	General/Measure F Fund
Police	Police	General/Measure F Fund
Public Utilities		
Disposal Service	Public Works	Disposal Fund
Water Service	Utilities	Water Fund
Wastewater Service	Public Works	Sewer Fund
Transportation		
Municipal Transit System	Public Works	Transit Fund
Transportation	Public Works	Gas Tax, Transportation
Streets, Sidewalks, Signals, & Street Lights	Public Works	Gas Tax, Transportation

Description and Purpose of Accounting Funds

Governmental Funds

FUND 101 - GENERAL FUND

The purpose of the general fund is to account for general government activities such as public safety, planning, some public works, and administration. Source of funding is all local tax revenues, building fees, certain user charges, and all other discretionary income.

FUND 114 - VOCATIONAL CENTER FUND

This fund accounts for the revenues and expenditures associated with the operation of the Dinuba Vocational Center.

FUND 122– EQUIPMENT REPLACEMENT FUND

This fund accounts for the revenues and expenditures associated with replacing equipment throughout the City departments.

FUND 123 - PARK RESERVE

This fund accounts for the revenue from developer fees and accounts for expenditures for park improvements including the acquisition of property.

FUND 181 - GENERAL DEBT SERVICE

This fund is to account for the debt of the City created by lease purchase agreements.

FUND 182 - WATER DEBT SERVICE

This fund is to account for debt of the City's Water Fund, through the issuance of bonds or loans from the State of California Clean Water Program.

FUND 183 - SEWER DEBT SERVICE

This fund is to account for the debt of the City's Sewer Fund, through the issuance of bonds or loans from other City funds.

FUND 184 - GOLF DEBT SERVICE

This fund is to account for debt service costs associated with the leases of equipment at the City's Ridge Creek Golf Club.

FUND 185 - FINANCING AUTHORITY DEBT SERVICE

This fund is to account for the debt of the City's Financing Authority, which was created by the issuance of bonds.

FUND 201 - TRAFFIC SAFETY FUND

This fund can only be used for traffic control devices, the maintenance, equipment and supplies for traffic law enforcement and for the maintenance, improvement of, and construction of public streets within the city.

FUND 202 - GAS TAX

This fund is used to account for the City's share of the gas tax street funds received from the state. The funds must be used for street purposes.

FUND 203 - TRANSPORTATION

This fund is used to account for the City's share of the Transportation Development Act (SB325) funds allocated by the state. The funds must be used for transportation purposes.

FUND 204 - SIDEWALK PROGRAM

This fund accounts for loans given to improve various sidewalks within the City. Source of funds comes from loan repayments.

FUND 205 - ABANDONED VEHICLE PROGRAM

This fund accounts for revenue received from the County of Tulare for the sole purpose of vehicle abatement.

FUND 206 - HOUSING AUTHORITY

This fund accounts for the administration of the City's housing grants .

FUND 210 – DEVELOPMENT SUPPORT

This fund accounts for the administrative costs associated with the permit center and building management.

FUND 211 – ENGINEERING SERVICES

This fund accounts for the administrative costs associated with the development and monitoring of the City's Capital Investment Program.

FUND 212 - PUBLIC WORKS MANAGEMENT

This fund was set up to account for the management costs of the Public Works Services Department. The source of funding is a charge against the Water, Sewer, Disposal, and Transportation funds.

FUND 217 - WATER EQUIPMENT REPLACEMENT

This account is for equipment replacement for the water fund. Revenues are received by operating transfers in.

FUND 218 - SEWER EQUIPMENT REPLACEMENT

This account is for equipment replacement for the sewer fund. Revenues are received by operating transfers in.

FUND 250 - WATER SYSTEM DEVELOPMENT FUND

This fund accounts for the revenue from developer fees and accounts for expenditures for water improvements.

FUND 251 - SEWER SYSTEM DEVELOPMENT FUND

This fund accounts for the revenue from developer fees and accounts for expenditures for sewer improvements.

FUND 252 - TRANSPORTATION SYSTEMS DEVELOPMENT FUND

This fund accounts for the revenue from developer fees and expenditures for the installation of traffic control devices and transportation related items.

FUND 266 - RCR PROJECT FUND

This fund accounts for the revenues and expenditures associated with the construction of the RCR Project.

FUND 301 - PUBLIC SAFETY SALES TAX FUND

This fund is used to account for the sales tax revenue received and expended by the City as a result of Measure F which was approved by the voters in November 2005.

FUND 302 - STATE COPS PROGRAM

This fund accounts for expenditures associated with the Community Oriented Police Grant and funds are received from the State of California

FUND 303 - BRYNES JUSTICE ASSISTANCE GRANT

This fund accounts for expenditures associated with the Brynes Justice Assistance Grant and funds are received from the State of California.

FUND 304 - FEDERAL COPS GRANT

This fund accounts for expenditures associated with the Community Oriented Police Grant and funds are received from the Federal Government.

FUND 321 – FIRE IMPACT FEES FUND

This fund accounts for the revenue from developer impact fees and accounts for expenditures for fire facility improvements.

FUND 322 - AMBULANCE EQUIPMENT REPLACEMENT

This account is for equipment replacement for the ambulance fund. Revenues are received by operating transfers in.

FUND 401 - HOME PROGRAM INCOME

This fund accounts for program income recaptured by the City from loans paid for with HOME Grant monies received from the State of California.

FUND 402 - CAL-HOME PROGRAM INCOME

This fund accounts for program income recaptured by the City from loans paid for with CAL-HOME Grant monies received from the State of California.

FUND 403 - CDBG PROGRAM INCOME

This fund accounts for program income recaptured by the City from loans paid for with Community Development Block Grant monies received from the State of California

FUNDS 404 - 416 HOUSING GRANTS

These funds account for loans for first time home buyers and owner occupied housing with Home Investment Partnership Program Grant monies, housing rehabilitation loans paid for with Community Development Block Grant and Cal-Home Grant monies, and Economic Development Block Grant monies received from the State of California.

FUND 501 - SUCCESSOR AGENCY

This fund is to account for the Capital improvements and operating costs associated with the low & moderate income portion of the now dissolved Redevelopment Agency.

FUND 503 - ASSESSMENT DISTRICT

This fund is set up to account for the maintenance costs of various medians and landscape islands in the city. Funding for these costs is provided by assessments that are charged to property owners within the district. These charges are billed and collected on the property owners annual property tax bills.

FUND 504 - DRAINAGE DISTRICT

This fund accounts for the revenue from developer fees and accounts for expenditures for the installation of storm drains, including the acquisition and construction of ponding basins.

Proprietary Funds

FUND 111 - SELF-INSURANCE

This is an internal services fund. It was set up to account for the costs of general liability, property damage, and employee related health insurance costs. The source of funding is a charge against all operating departments.

FUND 112 - HEALTH INSURANCE

This is an internal service fund. It was set up to account for the costs of medical, vision, and dental insurances. The source of funding is a charge against all operating departments.

FUND 115 - GOLF COURSE

This fund accounts for the revenues and expenditures associated with the operation of the Golf Course.

FUND 121 - BILLING/ CASH RECEIPTING AND COLLECTION SERVICES

This is an internal services fund. It was set up to account for the costs and revenue for billing and collections of General, Ambulance, and Utility funds. The source of funding is a charge against the aforementioned funds.

FUND 215 – FLEET MAINTENANCE

This is an internal service fund. It was set up to account for the costs of maintenance and repairs for equipment throughout the City. The source of this funding is a charge against the departments for services rendered.

FUND 216 - PROPERTY MAINTENANCE

This is an internal service fund. It was set up to account for the costs of maintenance and repairs for buildings and property throughout the City. The source of this funding is a charge against the departments for services rendered.

FUND 230 - WATER SERVICE

This fund is an enterprise fund which accounts for the operation for the City's water service. The fund is self supporting from user fees. The user fees are included with the monthly utility charges.

FUND 231 - SEWER SERVICE

This fund is an enterprise fund which accounts for the operation for the City's sewer service. The fund is self supporting from user fees. The user fees are included with the monthly utility charges.

FUND 232 - DISPOSAL/STREET SWEEPING SERVICE

This fund is an enterprise fund which accounts for the operation for the City street sweeping service and solid waste disposal. The fund is self supporting from user fees. The user fees are included with the monthly utility charges.

FUND 233 - TRANSIT SERVICE

This fund is an enterprise fund which accounts for the operation of the City's transit system. The source of funding for the operation is SB 325 monies and fare box revenue.

FUND 234 – CNG

This fund is an enterprise fund and it is used to account for the operations and maintenance of the City’s CNG Station. It is primarily self supporting from CNG fuel sales, tax on fuel and excise tax.

FUND 320 - AMBULANCE

This fund is an enterprise fund which accounts for the operation and maintenance of the City's ambulance service. All costs are recorded in this fund. It is primarily self supporting from ambulance fees and Fire Med membership.

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Glossary of Terms

Accounting System

The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

Agency Fund

A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

Annual Budget

A budget applicable to a single fiscal year.

Annual Financial Report

A financial report applicable to a single fiscal year.

Appropriated Budget

The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

Appropriation

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Authority

A government or public agency created to perform a single function or restricted group of related activities.

Bond Covenant

A legally enforceable promise made by a issuer of bonds to the bondholders, normally contained in the bond resolution or indenture.

Budget

A plan of financial operation embodying an estimate of the proposed expenditures for a given period and the proposed means of financing them.

Capital Budget

A plan or proposed capital outlays and the means of financing them.

Capitalized Expenditures

Expenditures resulting in the acquisition and/or construction of fixed assets.

Capital Investment Program

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

Cost Accounting

The method of accounting that provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete

Employee Services

Salaries plus fringe benefits earned by employees of the organization for work performed. a unit of work or a specific job.

Enterprise Fund

A fund established to account for operations financed and operated in a manner similar to private business enterprises. In this case, the governing body intends that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Entitlement

The amount of payment to which a state or local government is entitled pursuant to an allocation formula contained in applicable statutes.

Fiscal Year

A 12-month period (usually July 1st through June 30th) to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fund

A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The difference between fund assets and fund liabilities of governmental and

similar trust funds.

General Fund

The fund used to account for all financial resources, except those required to be accounted for in another fund.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

Materials & Services

Expenses which are charged directly as a part of the cost of a service.

Modified Accrual Basis of Accounting

The method in which revenues (income) are recognized in the period in which they become measurable and available to finance expenditures of that same period. Expenditures (expenses) are recorded when incurred with the exception of principal and interest on long term debt, which are recorded when due.

Net Income (Loss)

Proprietary fund excess (deficit) of operating revenues and operating transfers in over operating expenses, non-operating expenses and operating transfer out.

Non-Operating Expenses

Proprietary fund expenses not directly related to the fund's primary activities (e.g., interest).

Non-Operating Revenues

Proprietary fund revenues incidental to, or byproducts of, the fund=s primary activities.

Operating Expenses

Proprietary fund expenses related directly to the fund's primary activities.

Operating Income

The excess of proprietary fund operating revenues over operating expenses.

Operating Reserves

Per City Charter – The City Council by ordinance shall provide, and the annual budget shall make adequate provision for reserve accounts in each fund, or a special fund, for emergencies, uninsured losses, unfunded liabilities, pollution and adverse environmental conditions, depreciable fixed asset replacement, utility and enterprise facility perpetual replacement, and any other such reserves as the City Manager might recommend and the City Council approve. Current required operating reserves for most enterprise funds and the General Fund is calculated as two-month reserve not including debt service, allocated costs, and capital outlay.

Operating Revenues

Proprietary funds revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.

Program

Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Program Purpose

A general statement explaining the reason a particular program or division exists.

Proprietary Fund

The classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private section (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for

through proprietary funds.

RDA

Redevelopment Agency.

RDA/LMISA

Redevelopment Agency/ Low and Moderate Income Set-Aside.

Reserved Fund Balance

Those portions of fund balance that have not been appropriated for expenditure or that are legally segregated for a specific future use.

Retained Earnings

An equity account reflecting the accumulated earning of an enterprise or internal service fund.

Revenues

(1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfer. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers.

Risk Management

All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Self-Insurance

A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses. Because no insurance is involved, the term self-insurance is a misnomer.

Service Reimbursements

Transactions that constitute reimbursements to a department/division for expenditures or expenses initially made from it but that properly apply to another department/division.

Service Level Measure

A statement describing an activity conducted or performed by the program /division. A program will usually have many Service Level Measures. Service Level Measures provide quantifiable and qualifiable information, as to the level of service to be provided in relation to the level of funding indicated in the budget.

Special Revenue Fund

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Specific Program Objectives

An Action statement indicating the new or special activities proposed for a program.

Tax Anticipation Notes (TANs)

Notes (or warrants) issued in anticipation of the collection of taxes, usually retrievable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

Trust Fund

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or funds.

Position and Salary Ranges

RANGE	CLASSIFICATION
83	Cashier/Customer Svc. Rep (-)
85	Evidence Technician
85	Records Tech./Customer Svc. Rep.
86	Community Service Officer (2)
88	Grounds Maintenance Worker I (-)
88	Meter Reader
88	Wastewater Treatment Plant Trainee
88	Utility Worker I (5)
90	Billing Clerk (4)
92	Dispatcher (6)
97	Accounting Technician I (3)
98	Wastewater Treatment Plant Operator (2)
100	Accounting Technician I** (2)
100	Grounds Maintenance Worker II
100	Mechanic Helper
102	Accounting Technician II (-)
103	Utility Worker II (2)
105	Accounting Technician II**
107	Human Resources Technician I** (-)
107	Recreation Coordinator
107	Sports Coordinator
107	Sr. Accounting Technician
108	Sr. Reclamation Plant Op. (-)
108	Water Quality Technician
110	Mechanic I (2)
113	Administrative Assistant I** (2)
113	Grounds Maintenance Worker III
113	Utility Worker III (2)
115	Bldg. Inspector/Code Enforcement Officer
115	Code Enforcement Officer
115	Fire Inspector
117	Human Resources Technician II** (2)
118	Administrative Assistant II** (2)
120	Deputy City Clerk/Staff Asst II
120	Mechanic II (-)
125	Planner I
126	Public Improvement Inspector
128	Fiscal Analyst I
130	Fleet and Facilities Maintenance Supervisor
135	Accountant I (-)
138	Firefighter/EMT B (9)
138	Fiscal Analyst II

RANGE	CLASSIFICATION
140	Accountant II
140	Billing/Collections Supervisor
145	Public Works Supervisor (-)
148	Police Officer (28)
148	Sr. Fiscal Analyst (-)
150	Management Analyst
150	Wastewater Treatment Plant Supervisor
153	Firefighter I/Paramedic (6)
159	Engineer/Paramedic (6)
160	Business Manager
160	Associate Engineer
160	IT/Records Manager
160	PW Superintendent
164	Building Official
168	Sergeant (6)
170	Community Services Manager (-)
172	Fire Captain (3)
174	Human Resources Manager
175	Finance/Budget Manager (-)
180	Fire Battalion Chief
180	Lieutenant (2)
181-205	Department Director (5)
196	Assistant City Manager
223	City Engineer
228	City Manager

136 Positions
Adopted FY 2015/2016
*Flexibly allocated
**Confidential