

# CITY of BANNING



Fiscal Year 2014-15 & 2015-16

## TWO YEAR BUDGET DETAIL



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# CITY of BANNING

Fiscal Year 2014-15 & 2015-16

## Revenue & Expenditure Detail

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# CITY of BANNING

## Budget Detail Memo

Fiscal Years 2014-15 & 2015-16

June 25, 2014

**O**n June 24<sup>th</sup>, 2014, the City Council approved the Two Year Budget for Fiscal Years 2014-15 & 2015-16. The projected revenues and expenditures have been reviewed and updated with the latest information available. The expenditures were approved at fund level and for major categories of cost (i.e. personnel, service and supplies, debt, and capital).

This document provides line item expenditure and revenue detail for all programs within each department. The information provided combined with information accessed through NaviLine should be used by departments to conduct analysis, monitor, and control various costs and revenues.

The appendices in the document contain the budget message, which includes an overview of the General Fund revenues and expenditures, steps taken to balance the budget, information regarding other operating funds, and concerns for the future.

Preparation of the budget requires the assistance and cooperation of many. We would like to express our gratitude to the numerous individuals who participated in the preparation of the budget document. Thank you all for your assistance.

Michelle Green  
Deputy Finance Director

June Overholt  
Administrative Services Director/  
Deputy City Manager

CITY OF BANNING  
***Fund Summary Status***  
**FY15 Projections**  
**FY 2014-15**

#	FUND NAME	(1) Available Resources @ July 1, 2014	(2) FY 2014-15 Adjusted Revenue	(3) FY 2014-15 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ July 1, 2015 (Col. 1+4)
<b><i>Governmental Funds</i></b>						
001	General	2,858,705	13,921,923	13,921,923	-	2,858,705
	<b>Subtotal</b>	<b>2,858,705</b>	<b>13,921,923</b>	<b>13,921,923</b>	<b>-</b>	<b>2,858,705</b>
<b><i>Special Revenue Funds</i></b>						
002	Developer Deposit Fund	2,964	-	-	-	2,964
003	Riverside County MOU	115,080	494,789	607,581	(112,792)	2,288
100	Gas Tax Street	107,862	923,641	965,493	(41,852)	66,010
101	Measure A Street	1,003,527	532,200	580,000	(47,800)	955,727
103	SB300 Street Improvement	71,238	200	-	200	71,438
104	Article 3 - Sidewalk Construction	13,259	25	-	25	13,284
110	C.D.B.G.	-	245,000	245,000	-	-
111	Landscape Maintenance Assmt. Dist.#1	224,506	137,989	128,582	9,407	233,913
132	Air Quality Improvement	233,348	380,300	418,000	(37,700)	195,648
140	Asset Forfeiture	2,498	-	-	-	2,498
148	Supplemental Law Enforcement	100	100	-	100	200
150	State Park Bond Act	933	-	-	-	933
190	Housing Authority Fund	12	-	-	-	12
200	Special Donations	20,938	5,000	5,000	-	20,938
201	Senior Center Activities	52,875	6,300	11,450	(5,150)	47,725
202	Animal Control Reserve	4,896	-	-	-	4,896
203	Police Volunteer	220	-	220	(220)	-
300	City Hall COP Debt Service*	2,563	437,000	437,000	-	2,563
360	Sun Lakes CFD #86-1	34,958	60	-	60	35,018
365	Wilson Street #91-1 Assessment Debt	45,421	50	-	50	45,471
370	Area Police Computer	17,263	52,150	47,277	4,873	22,136
375	Fair Oaks #2004-1 Debt Service	190,728	202,499	202,499	-	190,728
376	Cameo Homes	45,800	100	-	100	45,900
	<b>Subtotal</b>	<b>2,190,989</b>	<b>3,417,403</b>	<b>3,648,102</b>	<b>(230,699)</b>	<b>1,960,290</b>

CITY OF BANNING  
**Fund Summary Status**  
**FY15 Projections**  
**FY 2014-15**

#	FUND NAME	(1) Available Resources @ July 1, 2014	(2) FY 2014-15 Adjusted Revenue	(3) FY 2014-15 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ July 1, 2015 (Col. 1+4)
<b><u>Capital Improvement Funds</u></b>						
400	Police Facilities Development	34,745	50	-	50	34,795
410	Fire Facility Development	934,550	1,500	-	1,500	936,050
420	Traffic Control Facility	379,601	1,000	-	1,000	380,601
421	Ramsey/Highland Home Traffic Signal	80,698	150	-	150	80,848
430	General Facilities	433,357	800	60,000	(59,200)	374,157
441	Sunset Grade Separation Fund	40,936	-	-	-	40,936
444	Wilson Median	377,409	700	-	700	378,109
451	Park Development	25,909	2,205	-	2,205	28,114
470	Capital Improvement Fund	638,593	300	120,000	(119,700)	518,893
<b>Subtotal</b>		<b>2,945,798</b>	<b>6,705</b>	<b>180,000</b>	<b>(173,295)</b>	<b>2,772,503</b>
<b><u>Banning Utility Authority</u></b>						
660	Water Operations	7,934,272	10,669,000	9,879,065	789,935	8,724,207
661	Water Capital Facility Fee	1,621,634	26,964	200,000	(173,036)	1,448,598
663	BUA Water Capital Project Fund	1,845,091	2,900	300,000	(297,100)	1,547,991
669	BUA Water Debt Service Fund	84,353	2,290,087	2,291,187	(1,100)	83,253
<b>Water Subtotal</b>		<b>11,485,350</b>	<b>12,988,951</b>	<b>12,670,252</b>	<b>318,699</b>	<b>11,804,049</b>
680	Wastewater Operations	999,329	3,212,104	3,189,143	22,961	1,022,290
681	Wastewater Capital Facility Fees	9,917,246	34,644	115,000	(80,356)	9,836,890
683	BUA WWtr Capital Project Fund	2,728,729	1,300	-	1,300	2,730,029
685	State Revolving Loan	770,713	301,275	299,882	1,393	772,106
689	BUA Wastewater Debt Service Fund	89,651	398,250	397,750	500	90,151
<b>Wastewater Subtotal</b>		<b>14,505,668</b>	<b>3,947,573</b>	<b>4,001,775</b>	<b>(54,202)</b>	<b>14,451,466</b>
662	Irrigation Water	-	2,500	-	2,500	2,500
682	Wastewater Tertiary	2,194,190	362,500	-	362,500	2,556,690
<b>Reclaimed Water Subtotal</b>		<b>2,194,190</b>	<b>365,000</b>	<b>-</b>	<b>365,000</b>	<b>2,559,190</b>
<b>Subtotal</b>		<b>28,185,208</b>	<b>17,301,524</b>	<b>16,672,027</b>	<b>629,497</b>	<b>28,814,705</b>
<b><u>Enterprise Funds</u></b>						
600	Airport	81,272	548,175	575,264	(27,089)	54,183
610	Transit Operations	-	1,645,235	1,645,235	-	-
690	Refuse	761,087	3,303,195	3,198,161	105,034	866,121
<b>Subtotal</b>		<b>842,359</b>	<b>5,496,605</b>	<b>5,418,660</b>	<b>77,945</b>	<b>920,304</b>
670	Electric Operations	9,623,127	29,773,000	29,110,905	662,095	10,285,222
672	Rate Stability	6,012,169	10,000	-	10,000	6,022,169
673	Electric Improvement	6,924,309	15,141	415,000	(399,859)	6,524,450
674	2007 Elec Rev Bond Project Fund	6,433,605	5,350	4,850,000	(4,844,650)	1,588,955
675	Public Benefit Fund	304,734	784,250	776,959	7,291	312,025
678	2007 Elec Rev Bond Debt Service	297,070	2,673,276	2,673,076	200	297,270
<b>Electric Subtotal</b>		<b>29,595,014</b>	<b>33,261,017</b>	<b>37,825,940</b>	<b>(4,564,923)</b>	<b>25,030,091</b>
<b>Subtotal</b>		<b>30,437,373</b>	<b>38,757,622</b>	<b>43,244,600</b>	<b>(4,486,978)</b>	<b>25,950,395</b>

**CITY OF BANNING**  
***Fund Summary Status***  
**FY15 Projections**  
**FY 2014-15**

#	FUND NAME	(1) Available Resources @ July 1, 2014	(2) FY 2014-15 Adjusted Revenue	(3) FY 2014-15 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss)	(5) Proj. Balance @ July 1, 2015 (Col. 1+4)
<b><i>Internal Service Funds</i></b>						
700	Risk Management Fund	1,036,620	2,583,497	2,533,310	50,187	1,086,807
702	Fleet Maintenance	621,017	1,119,829	1,156,574	(36,745)	584,272
703	Information Systems Services	60,808	424,661	424,947	(286)	60,522
761	Utility Billing Administration	97,729	1,774,418	1,777,312	(2,894)	94,835
<b>Subtotal</b>		<b>1,816,174</b>	<b>5,902,405</b>	<b>5,892,143</b>	<b>10,262</b>	<b>1,826,436</b>
<b><i>Successor Agency Funds</i></b>						
805	Redevelopment Obligation Retirement Fund	1,584,312	3,272,098	3,220,103	51,995	1,636,307
810	Successor Housing Agency	37,639	50	-	50	37,689
830	Debt Service Fund	49,866	2,998,685	2,836,118	162,567	212,433
850	Successor Agency	1,501,336	288,000	285,000	3,000	1,504,336
855	2007 TAPBS Bond Proceeds	7,252,448	5,813	20,532	(14,719)	7,237,729
856	2003 TABS Bond Proceeds	239,586	32,974	-	32,974	272,560
857	2003 TABS Bond Proceeds Low/Mod	450,692	900	-	900	451,592
<b>Subtotal</b>		<b>11,115,879</b>	<b>6,598,520</b>	<b>6,361,753</b>	<b>236,767</b>	<b>11,352,646</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>79,550,126</b>	<b>85,906,102</b>	<b>89,920,548</b>	<b>(4,014,446)</b>	<b>75,535,680</b>

**CITY OF BANNING**  
***Fund Summary Status***  
**FY16 Projections**  
**FY 2015-16**

#	FUND NAME	(1) Available Resources @ July 1, 2015	(2) FY 2015-16 Adjusted Revenue	(3) FY 2015-16 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ July 1, 2016 (Col. 1+4)
<b><i>Governmental Funds</i></b>						
001	General	2,858,705	14,150,397	14,280,764	(130,367)	2,728,338
	<b>Subtotal</b>	<b>2,858,705</b>	<b>14,150,397</b>	<b>14,280,764</b>	<b>(130,367)</b>	<b>2,728,338</b>
<b><i>Special Revenue Funds</i></b>						
002	Developer Deposit Fund	2,964	-	-	-	2,964
003	Riverside County MOU	2,288	613,686	615,939	(2,253)	35
100	Gas Tax Street	66,010	923,641	984,848	(61,207)	4,803
101	Measure A Street	955,727	730,200	1,005,000	(274,800)	680,927
103	SB300 Street Improvement	71,438	200	-	200	71,638
104	Article 3 - Sidewalk Construction	13,284	25	-	25	13,309
110	C.D.B.G.	-	-	-	-	-
111	Landscape Maintenance Assmt. Dist.#1	233,913	137,989	128,586	9,403	243,316
132	Air Quality Improvement	195,648	30,300	68,000	(37,700)	157,948
140	Asset Forfeiture	2,498	-	-	-	2,498
148	Supplemental Law Enforcement	200	100	-	100	300
150	State Park Bond Act	933	-	-	-	933
190	Housing Authority Fund	12	-	-	-	12
200	Special Donations	20,938	5,000	5,000	-	20,938
201	Senior Center Activities	47,725	6,300	10,200	(3,900)	43,825
202	Animal Control Reserve	4,896	-	-	-	4,896
203	Police Volunteer	-	-	-	-	-
300	City Hall COP Debt Service*	2,563	437,000	437,000	-	2,563
360	Sun Lakes CFD #86-1	35,018	60	-	60	35,078
365	Wilson Street #91-1 Assessment Debt	45,471	50	-	50	45,521
370	Area Police Computer	22,136	52,150	47,277	4,873	27,009
375	Fair Oaks #2004-1 Debt Service	190,728	203,010	203,010	-	190,728
376	Cameo Homes	45,900	100	-	100	46,000
	<b>Subtotal</b>	<b>1,960,290</b>	<b>3,139,811</b>	<b>3,504,860</b>	<b>(365,049)</b>	<b>1,595,241</b>

**CITY OF BANNING**  
***Fund Summary Status***  
**FY16 Projections**  
**FY 2015-16**

#	FUND NAME	(1) Available Resources @ July 1, 2015	(2) FY 2015-16 Adjusted Revenue	(3) FY 2015-16 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ July 1, 2016 (Col. 1+4)
<b><u>Capital Improvement Funds</u></b>						
400	Police Facilities Development	34,795	50	-	50	34,845
410	Fire Facility Development	936,050	1,500	-	1,500	937,550
420	Traffic Control Facility	380,601	1,000	-	1,000	381,601
421	Ramsey/Highland Home Traffic Signal	80,848	150	-	150	80,998
430	General Facilities	374,157	800	-	800	374,957
441	Sunset Grade Separation Fund	40,936	-	-	-	40,936
444	Wilson Median	378,109	700	-	700	378,809
451	Park Development	28,114	2,205	-	2,205	30,319
470	Capital Improvement Fund	518,893	300	-	300	519,193
<b>Subtotal</b>		<b>2,772,503</b>	<b>6,705</b>	-	<b>6,705</b>	<b>2,779,208</b>
<b><u>Banning Utility Authority</u></b>						
660	Water Operations	8,724,207	10,671,000	10,364,214	306,786	9,030,993
661	Water Capital Facility Fee	1,448,598	49,660	750,000	(700,340)	748,258
663	BUA Water Capital Project Fund	1,547,991	2,900	300,000	(297,100)	1,250,891
669	BUA Water Debt Service Fund	83,253	2,291,479	2,292,579	(1,100)	82,153
<b>Water Subtotal</b>		<b>11,804,049</b>	<b>13,015,039</b>	<b>13,706,793</b>	<b>(691,754)</b>	<b>11,112,295</b>
680	Wastewater Operations	1,022,290	3,212,104	3,125,198	86,906	1,109,196
681	Wastewater Capital Facility Fees	9,836,890	52,360	270,000	(217,640)	9,619,250
683	BUA WWtr Capital Project Fund	2,730,029	1,300	100,000	(98,700)	2,631,329
685	State Revolving Loan	772,106	301,275	299,768	1,507	773,613
689	BUA Wastewater Debt Service Fund	90,151	399,139	398,639	500	90,651
<b>Wastewater Subtotal</b>		<b>14,451,466</b>	<b>3,966,178</b>	<b>4,193,605</b>	<b>(227,427)</b>	<b>14,224,039</b>
662	Irrigation Water	2,500	2,497,500	2,500,000	(2,500)	-
682	Wastewater Tertiary	2,556,690	362,500	2,495,000	(2,132,500)	424,190
<b>Reclaimed Water Subtotal</b>		<b>2,559,190</b>	<b>2,860,000</b>	<b>4,995,000</b>	<b>(2,135,000)</b>	<b>424,190</b>
<b>Subtotal</b>		<b>28,814,705</b>	<b>19,841,217</b>	<b>22,895,398</b>	<b>(3,054,181)</b>	<b>25,760,524</b>
<b><u>Enterprise Funds</u></b>						
600	Airport	54,183	218,700	248,664	(29,964)	24,219
610	Transit Operations	-	1,666,675	1,666,675	-	-
690	Refuse	866,121	3,332,000	3,241,006	90,994	957,115
<b>Subtotal</b>		<b>920,304</b>	<b>5,217,375</b>	<b>5,156,345</b>	<b>61,030</b>	<b>981,334</b>
670	Electric Operations	10,285,222	30,023,000	29,531,706	491,294	10,776,516
672	Rate Stability	6,022,169	10,000	-	10,000	6,032,169
673	Electric Improvement	6,524,450	15,141	1,055,695	(1,040,554)	5,483,896
674	2007 Elec Rev Bond Project Fund	1,588,955	1,061,045	2,650,000	(1,588,955)	-
675	Public Benefit Fund	312,025	791,375	784,016	7,359	319,384
678	2007 Elec Rev Bond Debt Service	297,270	2,668,058	2,667,858	200	297,470
<b>Electric Subtotal</b>		<b>25,030,091</b>	<b>34,568,619</b>	<b>36,689,275</b>	<b>(2,120,656)</b>	<b>22,909,435</b>
<b>Subtotal</b>		<b>25,950,395</b>	<b>39,785,994</b>	<b>41,845,620</b>	<b>(2,059,626)</b>	<b>23,890,769</b>

**CITY OF BANNING**  
***Fund Summary Status***  
**FY16 Projections**  
**FY 2015-16**

#	FUND NAME	(1) Available Resources @ July 1, 2015	(2) FY 2015-16 Adjusted Revenue	(3) FY 2015-16 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ July 1, 2016 (Col. 1+4)
<b><i>Internal Service Funds</i></b>						
700	Risk Management Fund	1,086,807	2,659,225	2,606,836	52,389	1,139,196
702	Fleet Maintenance	584,272	1,128,540	1,125,322	3,218	587,490
703	Information Systems Services	60,522	430,811	431,121	(310)	60,212
761	Utility Billing Administration	94,835	1,819,175	1,822,120	(2,945)	91,890
<b>Subtotal</b>		<b>1,826,436</b>	<b>6,037,751</b>	<b>5,985,399</b>	<b>52,352</b>	<b>1,878,788</b>
<b><i>Successor Agency Funds</i></b>						
805	Redevelopment Obligation Retirement Fund	1,636,307	3,272,098	3,272,098	-	1,636,307
810	Successor Housing Agency	37,689	50	-	50	37,739
830	Debt Service Fund	212,433	3,050,680	2,850,168	200,512	412,945
850	Successor Agency	1,504,336	288,000	285,000	3,000	1,507,336
855	2007 TAPBS Bond Proceeds	7,237,729	5,813	20,532	(14,719)	7,223,010
856	2003 TABS Bond Proceeds	272,560	32,974	-	32,974	305,534
857	2003 TABS Bond Proceeds Low/Mod	451,592	900	-	900	452,492
<b>Subtotal</b>		<b>11,352,646</b>	<b>6,650,515</b>	<b>6,427,798</b>	<b>222,717</b>	<b>11,575,363</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>75,535,680</b>	<b>89,612,390</b>	<b>94,939,839</b>	<b>(5,327,449)</b>	<b>70,208,231</b>

CITY OF BANNING  
*Expenditures by Category*  
**FY 2014-15**

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	Total Budget
		Maintenance Personnel	+ & Operations	+	Contra	+ Allocations	+ Transfers		
<b><i>Governmental Funds</i></b>									
001 General									
0001 General		-	-	-	-	-	-	-	-
1000 City Council	79,341	102,415	-	-	-	-	181,756	-	181,756
1200 City Manager	385,630	24,010	-	5,834	-	-	415,474	-	415,474
1210 Economic Development	-	3,050	-	-	-	-	3,050	-	3,050
1300 Human Resources	169,904	170,825	(197,708)	-	-	-	143,021	-	143,021
1400 City Clerk	83,962	9,300	-	-	-	-	93,262	-	93,262
1500 Elections	-	40,150	-	-	-	-	40,150	-	40,150
1800 City Attorney	-	-	-	422,534	-	-	422,534	-	422,534
1900 Fiscal Services	457,963	122,263	(330,225)	-	-	-	250,001	-	250,001
1910 Purchasing & A/P	91,768	11,795	(60,876)	-	-	-	42,687	-	42,687
2060 TV Government Access	2,368	6,600	-	-	-	-	8,968	61,132	70,100
2200 Police	4,614,647	565,819	-	284,096	27,033	5,491,595	-	-	5,491,595
2210 Dispatch	824,825	6,148	-	-	-	-	830,973	-	830,973
2279 TASIN - SB621 (Police)	-	-	-	-	-	-	-	-	-
2300 Animal Control	-	147,350	-	-	-	-	147,350	-	147,350
2400 Fire	71,617	2,515,785	-	1,490	-	2,588,892	-	-	2,588,892
2479 TASIN - SB621 (Fire)	-	-	-	-	-	-	-	-	-
2700 Building & Safety	211,674	150,270	-	-	-	-	361,944	-	361,944
2740 Code Enforcement	118,619	31,550	-	6,308	-	-	156,477	-	156,477
2800 Planning	330,682	57,505	-	-	-	-	388,187	-	388,187
3000 Engineering	118,329	43,000	-	14,088	-	-	175,417	-	175,417
3200 Building Maintenance	122,140	147,030	(144,233)	3,235	-	-	128,172	-	128,172
3600 Parks	332,095	85,890	-	1,682	-	-	419,667	-	419,667
4000 Recreation	179,614	48,590	-	-	-	-	228,204	-	228,204
4010 Aquatics	54,770	52,980	-	-	-	-	107,750	-	107,750
4050 Senior Center	33,854	22,340	-	-	-	-	56,194	-	56,194
4060 Sr. Center Advisory Board	-	-	-	-	-	-	-	-	-
4500 Central Services	-	563,357	-	451,384	164,325	1,179,066	-	-	1,179,066
4800 Debt Service	-	-	-	-	-	-	-	-	-
5400 Community Enhancement	-	-	-	-	-	-	-	-	-
<b>GENERAL FUND TOTAL</b>	<b>8,283,802</b>	<b>4,928,022</b>	<b>(733,042)</b>	<b>1,190,651</b>	<b>191,358</b>	<b>13,860,791</b>	<b>61,132</b>	<b>13,921,923</b>	

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

**CITY OF BANNING**  
*Expenditures by Category*  
**FY 2014-15**

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	Total Budget
		Personnel	Maintenance + & Operations	Contra +	Allocations +	Transfers			
<b><i>Special Revenue Funds</i></b>									
002	Developer Deposit Fund	-	-	-	-	-	-	-	-
003	Riverside County MOU	607,581	-	-	-	-	607,581	-	607,581
100	Gas Tax Street	453,357	133,835	-	378,301	-	965,493	-	965,493
101	Measure A Street	-	50,000	-	-	-	50,000	530,000	580,000
103	SB300 Street Improvement	-	-	-	-	-	-	-	-
104	Article 3 - Sidewalk Construction	-	-	-	-	-	-	-	-
110	C.D.B.G.	-	-	-	-	-	-	245,000	245,000
111	Landscape Maintenance Assmt. Dist.#1	-	128,250	-	332	-	128,582	-	128,582
132	Air Quality Improvement	-	68,000	-	-	-	68,000	350,000	418,000
140	Asset Forfeiture	-	-	-	-	-	-	-	-
148	Supplemental Law Enforcement	-	-	-	-	-	-	-	-
150	State Park Bond Act	-	-	-	-	-	-	-	-
190	Housing Authority Fund	-	-	-	-	-	-	-	-
200	Special Donations	-	5,000	-	-	-	5,000	-	5,000
201	Senior Center Activities	-	-	-	-	-	-	-	-
4050	Senior Center	-	2,600	-	-	-	2,600	-	2,600
4060	Senior Center Advisory Board	-	8,850	-	-	-	8,850	-	8,850
	<b><i>Subtotal</i></b>	-	<b>11,450</b>	-	-	-	<b>11,450</b>	-	<b>11,450</b>
202	Animal Control Reserve	-	-	-	-	-	-	-	-
203	Police Volunteer	-	220	-	-	-	220	-	220
300	City Hall COP Debt Service*	-	437,000	-	-	-	437,000	-	437,000
360	Sun Lakes CFD #86-1	-	-	-	-	-	-	-	-
365	Wilson Street #91-1 Assessment Debt	-	-	-	-	-	-	-	-
370	Area Police Computer	-	45,277	-	2,000	-	47,277	-	47,277
375	Fair Oaks #2004-1 Debt Service	-	194,199	-	8,300	-	202,499	-	202,499
376	Cameo Homes	-	-	-	-	-	-	-	-
	<b><i>Subtotal</i></b>	<b>1,060,938</b>	<b>1,073,231</b>	-	<b>388,933</b>	-	<b>2,523,102</b>	<b>1,125,000</b>	<b>3,648,102</b>
<b><i>Capital Improvement Funds</i></b>									
400	Police Facilities Development	-	-	-	-	-	-	-	-
410	Fire Facility Development	-	-	-	-	-	-	-	-
420	Traffic Control Facility	-	-	-	-	-	-	-	-
421	Ramsey/HIGHLAND Home Traffic Signal	-	-	-	-	-	-	-	-
430	General Facilities	-	-	-	-	-	-	60,000	60,000
441	Sunset Grade Separation Fund	-	-	-	-	-	-	-	-
444	Wilson Median	-	-	-	-	-	-	-	-
451	Park Development	-	-	-	-	-	-	-	-
470	Capital Improvement Fund	-	-	-	-	-	-	120,000	120,000
	<b><i>Subtotal</i></b>	-	-	-	-	-	-	<b>180,000</b>	<b>180,000</b>

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

CITY OF BANNING  
*Expenditures by Category*  
**FY 2014-15**

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	Total Budget
		Maintenance	Personnel	+ & Operations	Contra	+ Allocations			
<b><i>Banning Utility Authority</i></b>									
660	Water Operations	1,675,305	3,810,920	-	940,818	2,777,022	9,204,065	675,000	9,879,065
661	Water Capital Facility Fee	-	-	-	-	-	-	200,000	200,000
663	BUA Water Capital Project Fund	-	-	-	-	-	-	300,000	300,000
669	BUA Water Debt Service Fund	-	2,291,187	-	-	-	2,291,187	-	2,291,187
<b>Water Subtotal</b>		<b>1,675,305</b>	<b>6,102,107</b>	-	<b>940,818</b>	<b>2,777,022</b>	<b>11,495,252</b>	<b>1,175,000</b>	<b>12,670,252</b>
680	Wastewater Operations	645,453	1,198,700	-	360,890	879,100	3,084,143	105,000	3,189,143
681	Wastewater Capital Facility Fees	-	-	-	-	-	-	115,000	115,000
683	BUA WWtr Capital Project Fund	-	-	-	-	-	-	-	-
685	State Revolving Loan	-	299,882	-	-	-	299,882	-	299,882
689	BUA Wastewater Debt Service Fund	-	397,750	-	-	-	397,750	-	397,750
<b>Wastewater Subtotal</b>		<b>645,453</b>	<b>1,896,332</b>	-	<b>360,890</b>	<b>879,100</b>	<b>3,781,775</b>	<b>220,000</b>	<b>4,001,775</b>
662	Irrigation Water	-	-	-	-	-	-	-	-
682	Wastewater Tertiary	-	-	-	-	-	-	-	-
<b>Reclaimed Water Subtotal</b>		-	-	-	-	-	-	-	-
<b>Subtotal</b>		<b>2,320,758</b>	<b>7,998,439</b>	-	<b>1,301,708</b>	<b>3,656,122</b>	<b>15,277,027</b>	<b>1,395,000</b>	<b>16,672,027</b>
<b><i>Enterprise Funds</i></b>									
600	Airport	49,889	149,545	-	45,830	-	245,264	330,000	575,264
610	Transit Operations	1,085,400	68,123	-	472,523	-	1,626,046	19,189	1,645,235
690	Refuse	131,482	2,812,020	-	179,659	55,000	3,178,161	20,000	3,198,161
<b>Subtotal</b>		<b>1,266,771</b>	<b>3,029,688</b>	-	<b>698,012</b>	<b>55,000</b>	<b>5,049,471</b>	<b>369,189</b>	<b>5,418,660</b>
670	Electric Operations								
7000	Electric	3,381,354	846,720	(300,000)	4,316,150	2,671,476	10,915,700	621,000	11,536,700
7010	Generation & Transmission	145,116	17,369,680	-	59,409	-	17,574,205	-	17,574,205
<b>670 - Total</b>		<b>3,526,470</b>	<b>18,216,400</b>	<b>(300,000)</b>	<b>4,375,559</b>	<b>2,671,476</b>	<b>28,489,905</b>	<b>621,000</b>	<b>29,110,905</b>
672	Rate Stability	-	-	-	-	-	-	-	-
673	Electric Improvement	-	-	-	-	-	-	415,000	415,000
674	2007 Elec Rev Bond Project Fund	-	-	-	300,000	-	300,000	4,550,000	4,850,000
675	Public Benefit Fund	162,666	586,676	-	27,617	-	776,959	-	776,959
678	2007 Elec Rev Bond Debt Service	-	2,673,076	-	-	-	2,673,076	-	2,673,076
<b>Electric Subtotal</b>		<b>3,689,136</b>	<b>21,476,152</b>	-	<b>4,703,176</b>	<b>2,671,476</b>	<b>32,539,940</b>	<b>5,586,000</b>	<b>37,825,940</b>
<b>Subtotal</b>		<b>4,955,907</b>	<b>24,505,840</b>	<b>(300,000)</b>	<b>5,401,188</b>	<b>2,726,476</b>	<b>37,289,411</b>	<b>5,955,189</b>	<b>43,244,600</b>

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

CITY OF BANNING  
*Expenditures by Category*  
**FY 2014-15**

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	Total Budget
		Personnel	Maintenance + & Operations	Contra	+ Allocations	+ Transfers			
<b><i>Internal Service Funds</i></b>									
700	Risk Management Fund						-	-	-
5020	Workers Compensation	104,477	543,042	-	8,836	-	656,355	-	656,355
5030	Unemployment Insurance	6,505	25,185	-	981	-	32,671	-	32,671
5040	Liability Insurance	129,442	942,486	-	12,356	-	1,084,284	-	1,084,284
5300	City Attorney	-	760,000	-	-	-	760,000	-	760,000
<b>700 - Total</b>		<b>240,424</b>	<b>2,270,713</b>	-	<b>22,173</b>	-	<b>2,533,310</b>	-	<b>2,533,310</b>
702	Fleet Maintenance	348,513	758,295	-	49,766	-	1,156,574	-	1,156,574
703	Information Systems Services	278,547	118,090	-	28,310	-	424,947	-	424,947
761	Utility Billing Administration								
3100	Account & Collection Service	824,348	256,112	-	138,503	-	1,218,963	-	1,218,963
3110	Meter Reading & Service	422,842	12,570	-	100,937	-	536,349	22,000	558,349
<b>761 - Total</b>		<b>1,247,190</b>	<b>268,682</b>	-	<b>239,440</b>	-	<b>1,755,312</b>	<b>22,000</b>	<b>1,777,312</b>
<b>Subtotal</b>		<b>2,114,674</b>	<b>3,415,780</b>	-	<b>339,689</b>	-	<b>5,870,143</b>	<b>22,000</b>	<b>5,892,143</b>
<b><i>Successor Agency Funds</i></b>									
805	Redevelopment Obligation Retirement Fund	-	-	-	-	3,220,103	3,220,103	-	3,220,103
810	Successor Housing Agency	-	-	-	-	-	-	-	-
830	Debt Service Fund	-	2,836,118	-	-	-	2,836,118	-	2,836,118
850	Successor Agency	229,921	55,079	-	-	-	285,000	-	285,000
855	2007 TAPBS Bond Proceeds	-	-	-	-	20,532	20,532	-	20,532
856	2003 TABS Bond Proceeds	-	-	-	-	-	-	-	-
857	2003 TABS Bond Proceeds Low/Mod	-	-	-	-	-	-	-	-
<b>Subtotal</b>		<b>229,921</b>	<b>2,891,197</b>	-	-	<b>3,240,635</b>	<b>6,361,753</b>	-	<b>6,361,753</b>
<b>OTHER FUNDS GRAND TOTAL</b>		<b>10,682,198</b>	<b>+ 39,884,487</b>	<b>+ (300,000)</b>	<b>+ 7,431,518</b>	<b>+ 9,623,233</b>	<b>67,321,436</b>	<b>+ 8,677,189</b>	<b>= 75,998,625</b>

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

CITY OF BANNING  
*Expenditures by Category*  
**FY 2015-16**

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	Total Budget		
		Maintenance									
		Personnel	+	& Operations	+	Contra	+	Allocations	+	Transfers	
<b><i>Governmental Funds</i></b>											
001	General										
0001	General	-	-	-	-	-	-	-	-	-	
1000	City Council	80,862		102,415		-		-	183,277		
1200	City Manager	389,517		24,010		-	5,889	-	419,416		
1210	Economic Development	-		3,050		-	-	-	3,050		
1300	Human Resources	171,697		170,810		(198,782)		-	143,725		
1400	City Clerk	84,943		9,110		-	-	-	94,053		
1500	Elections	-		-		-	-	-	-		
1800	City Attorney	-		-		-	422,534	-	422,534		
1900	Fiscal Services	468,091		125,585		(336,981)		-	256,695		
1910	Purchasing & A/P	89,386		12,345		(59,754)		-	41,977		
2060	TV Government Access	-		2,368		6,600		-	8,968	61,132	
2200	Police	4,796,281		562,884		-	286,770	141,033	5,786,968		
2210	Dispatch	839,754		5,648		-	-	-	845,402		
2279	TASIN - SB621 (Police)	-		-		-	-	-	-		
2300	Animal Control	-		147,350		-	-	-	147,350		
2400	Fire	72,347		2,565,775		-	1,504	-	2,639,626		
2479	TASIN - SB621 (Fire)	-		-		-	-	-	-		
2700	Building & Safety	213,821		150,805		-	-	-	364,626		
2740	Code Enforcement	119,668		30,350		-	6,368	-	156,386		
2800	Planning	337,546		58,445		-	-	-	395,991		
3000	Engineering	119,912		43,000		-	14,221	-	177,133		
3200	Building Maintenance	123,869		147,030		(145,089)	3,265	-	129,075		
3600	Parks	339,042		85,890		-	1,698	-	426,630		
4000	Recreation	182,716		47,990		-	-	-	230,706		
4010	Aquatics	55,355		52,030		-	-	-	107,385		
4050	Senior Center	35,577		22,340		-	-	-	57,917		
4060	Sr. Center Advisory Board	-		-		-	-	-	-		
4500	Central Services	-		545,557		-	470,860	164,325	1,180,742		
4800	Debt Service	-		-		-	-	-	-		
5400	Community Enhancement	-		-		-	-	-	-		
<b>GENERAL FUND TOTAL</b>		<b>8,522,752</b>		<b>4,919,019</b>		<b>(740,606)</b>	<b>1,213,109</b>	<b>305,358</b>	<b>14,219,632</b>	<b>61,132</b>	<b>14,280,764</b>

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

CITY OF BANNING  
*Expenditures by Category*  
**FY 2015-16**

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	<b>Total Budget</b>
		Personnel	Maintenance & Operations	Contra	Allocations	Transfers			
<b><i>Special Revenue Funds</i></b>									
002	Developer Deposit Fund	-	-	-	-	-	-	-	-
003	Riverside County MOU	615,939	-	-	-	-	615,939	-	615,939
100	Gas Tax Street	459,374	133,835	-	391,639	-	984,848	-	984,848
101	Measure A Street	-	50,000	-	-	-	50,000	955,000	1,005,000
103	SB300 Street Improvement	-	-	-	-	-	-	-	-
104	Article 3 - Sidewalk Construction	-	-	-	-	-	-	-	-
110	C.D.B.G.	-	-	-	-	-	-	-	-
111	Landscape Maintenance Assmt. Dist.#1	-	128,250	-	336	-	128,586	-	128,586
132	Air Quality Improvement	-	68,000	-	-	-	68,000	-	68,000
140	Asset Forfeiture	-	-	-	-	-	-	-	-
148	Supplemental Law Enforcement	-	-	-	-	-	-	-	-
150	State Park Bond Act	-	-	-	-	-	-	-	-
190	Housing Authority Fund	-	-	-	-	-	-	-	-
200	Special Donations	-	5,000	-	-	-	5,000	-	5,000
201	Senior Center Activities	-	-	-	-	-	-	-	-
4050	Senior Center	-	2,600	-	-	-	2,600	-	2,600
4060	Senior Center Advisory Board	-	7,600	-	-	-	7,600	-	7,600
	<b><i>Subtotal</i></b>	-	<b>10,200</b>	-	-	-	<b>10,200</b>	-	<b>10,200</b>
202	Animal Control Reserve	-	-	-	-	-	-	-	-
203	Police Volunteer	-	-	-	-	-	-	-	-
300	City Hall COP Debt Service*	-	437,000	-	-	-	437,000	-	437,000
360	Sun Lakes CFD #86-1	-	-	-	-	-	-	-	-
365	Wilson Street #91-1 Assessment Debt	-	-	-	-	-	-	-	-
370	Area Police Computer	-	45,277	-	2,000	-	47,277	-	47,277
375	Fair Oaks #2004-1 Debt Service	-	194,710	-	8,300	-	203,010	-	203,010
376	Cameo Homes	-	-	-	-	-	-	-	-
	<b><i>Subtotal</i></b>	<b>1,075,313</b>	<b>1,072,272</b>	-	<b>402,275</b>	-	<b>2,549,860</b>	<b>955,000</b>	<b>3,504,860</b>
<b><i>Capital Improvement Funds</i></b>									
400	Police Facilities Development	-	-	-	-	-	-	-	-
410	Fire Facility Development	-	-	-	-	-	-	-	-
420	Traffic Control Facility	-	-	-	-	-	-	-	-
421	Ramsey/Highland Home Traffic Signal	-	-	-	-	-	-	-	-
430	General Facilities	-	-	-	-	-	-	-	-
441	Sunset Grade Separation Fund	-	-	-	-	-	-	-	-
444	Wilson Median	-	-	-	-	-	-	-	-
451	Park Development	-	-	-	-	-	-	-	-
470	Capital Improvement Fund	-	-	-	-	-	-	-	-
	<b><i>Subtotal</i></b>	-	-	-	-	-	-	-	-

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

CITY OF BANNING  
*Expenditures by Category*  
**FY 2015-16**

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	Total Budget
		Personnel	Maintenance & Operations	Contra	Allocations	Transfers			
<b><i>Banning Utility Authority</i></b>									
660	Water Operations	1,705,625	3,449,920	-	965,255	2,778,414	8,899,214	1,465,000	10,364,214
661	Water Capital Facility Fee	-	-	-	-	-	-	750,000	750,000
663	BUA Water Capital Project Fund	-	-	-	-	-	-	300,000	300,000
669	BUA Water Debt Service Fund	-	2,292,579	-	-	-	2,292,579	-	2,292,579
	<b>Water Subtotal</b>	<b>1,705,625</b>	<b>5,742,499</b>	-	<b>965,255</b>	<b>2,778,414</b>	<b>11,191,793</b>	<b>2,515,000</b>	<b>13,706,793</b>
680	Wastewater Operations	654,924	1,176,750	-	373,535	879,989	3,085,198	40,000	3,125,198
681	Wastewater Capital Facility Fees	-	-	-	-	-	-	270,000	270,000
683	BUA WWtr Capital Project Fund	-	-	-	-	-	-	100,000	100,000
685	State Revolving Loan	-	299,768	-	-	-	299,768	-	299,768
689	BUA Wastewater Debt Service Fund	-	398,639	-	-	-	398,639	-	398,639
	<b>Wastewater Subtotal</b>	<b>654,924</b>	<b>1,875,157</b>	-	<b>373,535</b>	<b>879,989</b>	<b>3,783,605</b>	<b>410,000</b>	<b>4,193,605</b>
662	Irrigation Water	-	-	-	-	-	-	2,500,000	2,500,000
682	Wastewater Tertiary	-	-	-	-	<b>2,495,000</b>	<b>2,495,000</b>	-	2,495,000
	<b>Reclaimed Water Subtotal</b>	-	-	-	-	<b>2,495,000</b>	<b>2,495,000</b>	<b>2,500,000</b>	<b>4,995,000</b>
	<b>Subtotal</b>	<b>2,360,549</b>	<b>7,617,656</b>	-	<b>1,338,790</b>	<b>6,153,403</b>	<b>17,470,398</b>	<b>5,425,000</b>	<b>22,895,398</b>
<b><i>Enterprise Funds</i></b>									
600	Airport	50,780	149,545	-	48,339	-	248,664	-	248,664
610	Transit Operations	1,115,620	76,777	-	474,278	-	1,666,675	-	1,666,675
690	Refuse	133,306	2,866,814	-	185,886	55,000	3,241,006	-	3,241,006
	<b>Subtotal</b>	<b>1,299,706</b>	<b>3,093,136</b>	-	<b>708,503</b>	<b>55,000</b>	<b>5,156,345</b>	-	<b>5,156,345</b>
670	Electric Operations						-		
7000	Electric	3,484,027	766,720	(300,000)	4,384,332	2,666,258	11,001,337	731,000	11,732,337
7010	Generation & Transmission	153,173	17,586,000	-	60,196	-	17,799,369	-	17,799,369
	<b>670 - Total</b>	<b>3,637,200</b>	<b>18,352,720</b>	<b>(300,000)</b>	<b>4,444,528</b>	<b>2,666,258</b>	<b>28,800,706</b>	<b>731,000</b>	<b>29,531,706</b>
672	Rate Stability	-	-	-	-	-	-	-	-
673	Electric Improvement	-	-	-	-	1,055,695	1,055,695	-	1,055,695
674	2007 Elec Rev Bond Project Fund	-	-	-	300,000	-	300,000	2,350,000	2,650,000
675	Public Benefit Fund	167,489	588,676	-	27,851	-	784,016	-	784,016
678	2007 Elec Rev Bond Debt Service	-	2,667,858	-	-	-	2,667,858	-	2,667,858
	<b>Electric Subtotal</b>	<b>3,804,689</b>	<b>21,609,254</b>	-	<b>4,772,379</b>	<b>3,721,953</b>	<b>33,908,275</b>	<b>3,081,000</b>	<b>36,689,275</b>
	<b>Subtotal</b>	<b>5,104,395</b>	<b>24,702,390</b>	<b>(300,000)</b>	<b>5,480,882</b>	<b>3,776,953</b>	<b>38,764,620</b>	<b>3,081,000</b>	<b>41,845,620</b>

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

CITY OF BANNING  
*Expenditures by Category*  
**FY 2015-16**

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	Total Budget
		Personnel	Maintenance & Operations	Contra	Allocations	Transfers			
<b><i>Internal Service Funds</i></b>									
700	Risk Management Fund								
5020	Workers Compensation	105,608	553,082	-	8,916	-	667,606	-	667,606
5030	Unemployment Insurance	6,583	25,195	-	989	-	32,767	-	32,767
5040	Liability Insurance	130,840	1,003,150	-	12,473	-	1,146,463	-	1,146,463
5300	City Attorney	-	760,000	-	-	-	760,000	-	760,000
<b>700 - Total</b>		<b>243,031</b>	<b>2,341,427</b>	-	<b>22,378</b>	-	<b>2,606,836</b>	-	<b>2,606,836</b>
702	Fleet Maintenance	351,833	723,295	-	50,194	-	1,125,322	-	1,125,322
703	Information Systems Services	281,493	121,140	-	28,488	-	431,121	-	431,121
761	Utility Billing Administration								
3100	Account & Collection Service	844,327	267,145	-	139,577	-	1,251,049	-	1,251,049
3110	Meter Reading & Service	434,944	12,370	-	101,757	-	549,071	22,000	571,071
<b>761 - Total</b>		<b>1,279,271</b>	<b>279,515</b>	-	<b>241,334</b>	-	<b>1,800,120</b>	<b>22,000</b>	<b>1,822,120</b>
<b>Subtotal</b>		<b>2,155,628</b>	<b>3,465,377</b>	-	<b>342,394</b>	-	<b>5,963,399</b>	<b>22,000</b>	<b>5,985,399</b>
<b><i>Successor Agency Funds</i></b>									
805	Redevelopment Obligation Retirement Fund	-	-	-	-	3,272,098	3,272,098	-	3,272,098
810	Successor Housing Agency	-	-	-	-	-	-	-	-
830	Debt Service Fund	-	2,850,168	-	-	-	2,850,168	-	2,850,168
850	Successor Agency	232,244	52,756	-	-	-	285,000	-	285,000
855	2007 TAPBS Bond Proceeds	-	-	-	-	20,532	20,532	-	20,532
856	2003 TABS Bond Proceeds	-	-	-	-	-	-	-	-
857	2003 TABS Bond Proceeds Low/Mod	-	-	-	-	-	-	-	-
<b>Subtotal</b>		<b>232,244</b>	<b>2,902,924</b>	-	-	<b>3,292,630</b>	<b>6,427,798</b>	-	<b>6,427,798</b>
<b>OTHER FUNDS GRAND TOTAL</b>		<b>10,928,129</b>	<b>+ 39,760,619</b>	<b>+ (300,000)</b>	<b>+ 7,564,341</b>	<b>+ 13,222,986</b>	<b>71,176,075</b>	<b>+ 9,483,000</b>	<b>= 80,659,075</b>

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

# CITY of BANNING

## Fund/Department Legend

*Fund/Department Legend*

### **0001 General Fund Departments**

0001 – General  
1000 – City Council  
1200 – City Manager  
1210 – Economic Development  
1300 – Human Resources  
1400 – City Clerk  
1500 – Elections  
1800 – City Attorney  
1900 – Fiscal Services  
1910 – Purchasing & A/P  
2060 – TV Government Access  
2200 – Police  
2210 – Dispatch  
2279 – TASIN – SB621 (Police)  
2300 – Animal Control  
2400 – Fire  
2479 – TASIN – SB621 (Fire)  
2700 – Building Safety  
2740 – Code Enforcement  
2800 – Planning  
3000 – Engineering  
3200 – Building Maintenance  
3600 – Parks  
4000 – Recreation  
4010 – Aquatics  
4050 – Senior Center  
4500 – Central Services  
4800 – Debt Service  
5400 – Community Enhancement

203 – Police Volunteer Fund  
300 – City Administration COP Debt Service  
360 – Sun Lakes CFD #86-1  
365 – Wilson Street #91-1 Assessment Debt  
370 – Area Police Computer Fund  
375 – Fair Oaks #2004-01 Assessment Debt  
376 – Cameo Homes  
400 – Police Facilities Development  
410 – Fire Facilities Development  
420 – Traffic Control Facility Fund  
421 – Ramsey/HIGHLAND Home Road Signal  
430 – General Facilities Fund  
441 – Sunset Grade Separation Fund  
444 – Wilson Median Fund  
451 – Park Development Fund  
470 – Capital Improvement Fund  
475 – Fair Oaks #2004-01 Assessment District  
600 – Airport Fund  
610 – Transit Fund  
660 – Water Fund  
661 – Water Capital Facilities  
662 – Irrigation Water Fund  
663 – BUA Water Capital Project Fund  
669 – BUA Water Debt Service Fund  
670 – Electric Fund  
672 – Rate Stability Fund  
673 – Electric Improvement Fund  
674 – '07 Electric Revenue Bond Project Fund  
675 – Public Benefit Fund  
678 – '07 Electric Revenue Bond Debt Service Fund  
680 – Wastewater Fund  
681 – Wastewater Capital Facility Fund  
682 – Wastewater Tertiary  
683 – BUA Wastewater Capital Project Fund  
685 – State Revolving Loan Fund  
689 – BUA Wastewater Debt Service Fund  
690 – Refuse Fund  
700 – Risk Management Fund  
702 – Fleet Maintenance  
703 – Information Systems Services  
761 – Utility Billing Administration  
805 – Redevelopment Obligation Retirement Fund  
810 – Successor Housing Agency  
830 – Debt Service Fund  
850 – Successor Agency  
855 – 2007 TAPBS Bond Proceeds  
856 – 2003 TABS Bond Proceeds  
857 – 2003 TABS Bond Proceeds Low/Mod  
860 – Project Fund

### **All Other Funds**

002 – Developer Deposit Fund  
003 – Riverside County MOU  
100 – Gas Tax Street Fund  
101 – Measure A Street Fund  
103 – SB 300 Street Fund  
104 – Article 3 Sidewalk Fund  
110 – CDBG Fund  
111 – Landscape Maintenance  
132 – Air Quality Improvement Fund  
140 – Asset Forfeiture/Police Fund  
148 – Supplemental Law Enforcement  
149 – Public Safety Sales Tax Fund  
150 – State Park Bond Fund  
190 – Housing Authority Fund  
200 – Special Donation Fund  
201 – Sr. Center Activities Fund  
202 – Animal Control Reserve Fund

# CITY of BANNING

## Description of Funds

### **(001) General Fund**

The General Fund is the general operating fund of the city. All general tax receipts and fee revenue not allocated by law, council policy or contractual agreement to other funds are accounted for in the General Fund. General Fund expenditures include operations traditionally associated with activities that are not required to be accounted for or paid by another fund.

### **Special Revenue Funds**

Special Revenue Funds account for revenues derived from specific sources that are required by law or administrative regulation to be accounted for in a separate fund. Funds included are (Ordered by fund number):

**(002) Developer Deposits – Community Development:** This fund accounts for deposits required of developers that are used by the City for studies and reports required due to the development. These funds are combined with the General Fund for financial statement reporting.

**(003) County of Riverside – MOU:** In February, 2007 an agreement was executed between the County of Riverside and the City of Banning with respect to expansion of the Smith Correctional Facility located in Banning, California. To mitigate the potential impacts of this expansion on the citizens of the City of Banning, the County will, over the course of 10 years, provide the City with 4.5 million dollars and implement a reverse 9-1-1 system; in exchange, over the same period, the City will use these funds to hire four sworn police officers.

**(100) Gas Tax:** The Street Division is responsible for the maintenance of streets and storm drains or operation of traffic controls and related facilities. The Division uses State and local standards to ensure protection and maintenance of public infrastructure.

**(101) Measure A Street:** Measure "A" was approved by the voters of Riverside County authorizing an additional half-cent sales tax specifically for transportation improvement purposes. This fund accounts for the receipt and expenditures of the money collected under the Measure "A" program.

**(103) SB300 Street Improvement:** This Fund pertains to Senate Bill 300 where the State participates in local

transportation projects meeting the eligibility criteria under the State-Local Transportation Partnership Program.

**(104) Article 3 – Sidewalk Construction:** This program provides grants under Senate Bill 821 for Bicycle and Pedestrian Facilities on a competitive basis. Projects are submitted by the local agencies annually to the Riverside County Transportation Commission.

**(110) C.D.B.G.:** Accounts for monies received and expended by the City as a participant in the Federal Community Development Block Grant Housing Program.

**(111) Landscape Maintenance Assessment District #1:** This fund is responsible for the maintenance of landscaping installed in public right-of-ways within Landscape Maintenance District No. 1. The City collects the assessments through the County of Riverside Tax Collector's office. The Engineer's Report and all paperwork is prepared in-house by staff on an annual basis and assessments are recorded on individual parcels within the district, subject to the approval of the City Council.

**(132) Air Quality:** The Air Quality Management District (A.Q.M.D.) Fund proceeds are intended for improving the air quality within Riverside County. Quarterly allocations are received from the District for governmental agencies to improve air quality. Qualifying fund uses include alternative fuel vehicles that are used for City operations and compressed natural gas (CNG) fueling stations.

**(140) Asset Forfeiture:** The Asset Forfeiture Fund is used as a depository for assets forfeited as a result of Police Department arrests, narcotics-related arrests, etc. The forfeited assets then become available for operating costs or capital equipment needs in the continuation of drug enforcement within the Police Department.

**(148) Supplemental Law Enforcement:** This program was approved in FY 1996-97. This funding is restricted to front line law enforcement programs. Funding for this program is considered each year by the State and is not guaranteed.

**(149) Public Safety – Sales Tax:** The adoption of a one-half cent sales tax strictly used for public safety operations was authorized by Proposition 172. The sales tax is recorded in a separate fund and subsequently transferred to the City's General Fund to subsidize fire and police operations.

(150) State Park Bond Act: This fund was established during Fiscal Year 2003 to account for funds received through the Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Act of 2000 and the Clean Water, Clean Air, Safe Neighborhoods Parks, and Coastal Protection Bond Act of 2002. This fund ensures that the monies expended and reimbursed on bond funded projects is tracked separately from other funding sources.

(190) Housing Authority: Undertakes a variety of housing projects provided in the Housing Authority Law including: leasing housing, multiple family housing, mobile home housing, housing certificates and other State and Federal housing programs.

(200) Special Donations: This fund was established during Fiscal Year 1989-90 to account for special donations received by the City. This separate fund ensures that the monies received will be applied toward the specific purpose named in the donation.

(201) Senior Center Activities: This separate fund ensures that the monies received will be applied toward the specific purpose named in the donation.

(202) Animal Control Reserve: This separate fund ensures that the monies received will be applied toward the specific purpose named in the donation.

(203) Police Volunteer: The Volunteer Citizen Patrol Program is designed to relieve regular officers of duties not specifically defined as law enforcement activities. This separate fund ensures that the monies received will be applied toward the specific purpose named in the donation.

(300) City Hall COP Debt Service: This fund was created to record the debt service transactions for the 1997 City Administration Certificates of Participation Refunding Bonds. The bonds were refinanced in FY11. The new debt matures in 2020.

(360) Sun Lakes CFD #86-1: This fund is used to record the financial activities of the Sun Lakes Community Facilities District (C.F.D.) #86-1 Refunding Bond's annual debt service and related administrative costs. The original bond proceeds were used to create an overpass for the railroad. A bridge and thoroughfare district was created to mitigate the cost of the capital improvement from future development in the area.

Each year the City certifies and collects a special tax through the County of Riverside property tax collection program to provide funds for the District's expenditures. The refunding bonds matured in 2005. The fund still exists to track bridge and thoroughfare revenue.

(365) Assessment District - #91-1 Wilson St. Debt: This fund is used to record the principal, interest and related administrative costs for the Wilson Street Assessment District #91-1 Bond debt service activities. The proceeds were used to develop infrastructure in new residential subdivisions. The improvements are an obligation of the property owners located within the District and no City Funds are used to subsidize any costs associated with the District.

Each year the City certifies an assessed amount for the property owners to the County of Riverside and collects the amounts due through the County's property tax system. The bonds have a final maturity in 2012 and may be prepaid at any time by a property owner. The prepayment proceeds can only be used to call outstanding District bonds.

(370) Area Police Computer: This fund has been created to isolate the costs associated with the Area Police Network. The network increases communication to each agency and provides the capability to obtain information from Sacramento. Three Riverside County cities are currently participating in the program, which is administered by the City. The participating agencies include Banning, Beaumont, and Hemet. The City of Banning's portion of this program is reflected in the Police department's budget located in the General Fund.

(375) Fair Oaks 2004-1 Debt Service: This fund was used to record the deposit and use of funds provided by Century Homes to develop an assessment district relating to the Fair Oaks Ranch Estates Development. In 2004-05 the Fair Oaks Assessment District was formed. In May 2005 bonds in the amount of \$2,898,000 were issued to finance the cost of constructing and acquiring certain public improvements funded by the District. Since FY 2005-06, this fund has been used to track the debt service activity related to the bond issue.

(376) Cameo Homes: This fund was used to record the deposit and use of funds provided to develop an assessment district.

### **Capital Improvement Funds**

(400) Police Facilities Development: This fund was created to mitigate the cost of needed additional police facilities resulting from new development that has increased the City's population. Expenditures from this fund are restricted to the development of new, or expansion of existing, police sites and the acquisition of capital equipment such as vehicles.

(410) Fire Facility Development: This fund has been created to record the financial activities related to the increased fire service level impact resulting from new development. The fee is collected at the time a building permit is requested.

The fees are used to mitigate the cost of increased service levels resulting from additional population. The fees can be used to develop additional fire stations or acquire additional capital projects.

(420) Traffic Control Facility: Traffic Control Facilities Fees are the impact fees paid by the new developments for construction of traffic signals at various locations within the City.

(421) Ramsey & Highland Home Traffic Signal: This fund has been created to segregate payments made by developers to subsidize a capital infrastructure project. The project has been isolated to ensure developer payments are being used specifically for the intended improvement.

(430) General Facilities: This fund has been created to reserve funds obtained from new development to update the City's General Plan and to construct City Hall Annex. Fees are collected at the time a building permit is issued and are intended to update the City Hall Facilities.

(441) Sunset Grade Separation Fund: This fund was created to isolate payments made with the intent to fund the capital improvement in the future.

(444) Wilson Median: This fund was created to isolate developer payments made with the intent to fund a capital improvement in the future. Only costs associated with the capital improvement project are to be expensed to this fund.

(451) Park Development: The Park Development Department is responsible for the acquisition and development of parks and recreation facilities. Functions include land acquisition, planning and design, grant funding acquisition, identification and administration of rehabilitation and improvement projects, establishment and collection of developer fees, and development of leases.

(470) Capital Improvement Funds: This fund is used to record the receipt and expenditure of the one-time upfront lease payment received from the Banning Utility Authority. In as much as this lease payment came from bond proceeds, it can only be used to fund capital expenditures. The Council initially earmarked these for a variety of projects.

### **Banning Utility Authority**

The Banning Utility Authority was created in 2005 for the purpose of, among other things, providing financing for capital improvement projects for water and wastewater.

(660) Water Operations: The Water Department is responsible for providing domestic water to residences, businesses and industries within the City. The Division is also responsible for providing adequate flows for the City's fire protection system. The City's main source of water

supply is water wells in the City's water canyon along with wells scattered throughout other parts of the City. The Water Division is an enterprise function; i.e. all costs relative to the production and delivery of water (maintenance, replacement and expansion) are paid with user fees and capital connection fees.

(661) Water Capital Facility Fee: The Water Capital Facility Fees are a one-time charge collected from new developments or existing developments requesting new services from the City's Water Distribution System. The fees collected can be utilized for the Water Department Capital Improvement Programs.

(662) Irrigation Water: The Irrigation Water Fund is being used to track the project costs for the Recycled Water line on Lincoln street. Current funding for the project is coming from revenues collected through the Wastewater Tertiary Fund.

(663) BUA Water Capital Project Fund: A portion of the water 2005 revenue bonds was set aside to fund specific water utility capital improvement projects.

(669) BUA Water Debt Service Fund: The Banning Utility Authority issued \$35,635,000 in Water Bonds dated November 1, 2005. The proceeds of the Water Bonds were used to (i) pay costs of certain capital improvements to the Water Enterprise; (ii) defease the 1986 Water Certificates; (iii) defease the 1989 Water Certificates; (iv) make an initial up-front lease payment to the City; and pay costs of issuance of the Water Bonds. Debt service costs are funded by net water revenues. The bonds are scheduled to mature in the year 2035.

(680) Wastewater Operations: The Wastewater Department collects the effluent from the city's residential, commercial and industrial facilities and discharges the effluent after required treatment in compliance with the Discharge Permit issued by the State Water Quality Control Board. The Wastewater Treatment Facilities are operated by United Water Environmental Services, on a contract basis.

(681) Wastewater Capital Facility Fees: The Wastewater Capital Facility Fee is a one-time charge collected from new development or existing development requesting new services from the City's wastewater collection system. The fees collected can be utilized for Wastewater Division Capital Improvement Programs.

(682) Wastewater Tertiary Fund: The rate charged is intended to offset costs for wastewater system operations, maintenance of utility equipment, replacement of wastewater infrastructure, future construction of tertiary facilities, loan or bond indebtedness, maintaining the minimum bond coverage ratio, and other unforeseen expenses.

(683) BUA Wastewater Capital Project Fund: A portion of the wastewater 2005 revenue bonds was set aside to pay for specific wastewater utility capital improvement projects.

(685) State Revolving Loan: The City has completed the renovating and expanding of the wastewater treatment plant. To fund the project construction, the City submitted an application for low-interest financing under the State Revolving Loan Program. As part of the requirements of the State Revolving Loan Program, the State requires that the City dedicate a special fund to ensure the ability of the City to repay the loan. This fund was created in FY 1998-99 to comply with this requirement.

(689) BUA Wastewater Debt Service Fund: The Banning Utility Authority issued \$7,100,000 in Wastewater Bonds dated November 1, 2005. The proceeds of the Wastewater Bonds were used to (i) pay costs of certain capital improvements to the Wastewater Enterprise; (ii) defease the 1989 Wastewater Certificates; and pay costs of issuance of the Wastewater Bonds. Debt service costs are funded by net wastewater revenues. The bonds are scheduled to mature in the year 2035.

### **Enterprise Funds**

(600) Airport: The Banning Municipal Airport is an element of the national and local transportation system, which significantly affects the economic development of the City of Banning. The Airport Fund reflects annual revenues, expenditures and proposed capital improvement projects. A sound and realistic planning of Airport operations has the means to increase its contribution to the economy of the community.

(610) Transit Operations: The Fixed Transit Route Division operates fixed-route bus services that serve the City of Banning and provides service between Banning and Cabazon. The Dial-A-Ride Division provides curb-to-curb transit services to elderly and disabled citizens residing within the City of Banning.

(690) Refuse: The City provides solid waste disposal through a franchise agreement with Waste Management. The City tracks collections of revenue and the costs to provide the service in this fund.

(670) Electric Operations: The Electric Department provides economical, reliable, and safe distribution of electricity to residents and businesses in the City of Banning. The Department contracts with both public and private entities for the provision of specialized services.

(672) Rate Stability: Accumulated funds are used to offset operational costs to mitigate the need for rate increases.

There is a minimum reserve of 20% required per the Available Fund Balance Reserve policy.

(673) Electric Improvement: The Electric Improvement Fund includes interest and payments received from Southern California Edison (SCE) as per Federal Energy Regulatory Commission decisions. City Council has adopted Resolution 1993-37 setting the guidelines for utilization of these funds. Resolution No. 1993-37 strictly prohibits the use of these funds for salaries or for operations and maintenance of the electric distribution system.

(674) Electric Bond Project Fund: The Banning Financing Authority was created in 2003 for the purpose of, among other things, providing financing for the acquisition or construction of public capital improvements. A portion of the electric revenue bonds proceeds was set aside to fund certain improvements to the Electric System.

(675) Public Benefit Fund: The California electric restructuring legislation, Assembly Bill 1890, requires publicly owned utilities to maintain a usage based Public Benefits Charge to be used for Public Benefit Programs. Among the provisions of this legislation are requirements for utilities to collect and spend monies on any or all of the following four categories:

1) Cost-effective demand-side management programs that promote energy-efficiency and conservation. 2) New investments in renewable energy sources. 3) Research, development and demonstration programs to advance science or technology. 4) Services provided to low-income customers.

(678) Electric Debt Service Fund: The Banning Financing Authority issued \$45,790,000 in Electric Bonds dated July 3, 2007. The proceeds of the Electric Bonds are being used to (i) finance certain improvements to the City's Electric System; and pay costs of issuance of the Bonds. Debt service costs are funded by net electric revenues. The bonds are scheduled to mature in the year 2038.

### **Internal Service Funds**

(700) Risk Management: Costs associated with liability exposures and employee related cost for worker's comp and unemployment insurance are accounted for here. The Council has adopted a policy of maintaining a minimum fund balance of \$500,000 in this fund to be available for unknown lawsuits and other insurance costs.

(702) Fleet Maintenance: The Fleet Maintenance Division is responsible for the maintenance and repair of all City owned vehicles and equipment. Costs of maintaining and repairing vehicles and equipment are assessed to each division, including an appropriate share of overhead costs.

(703) Information Systems Services: The Information Technology Services Division is responsible for the effective utilization of information technology throughout the City and for implementation of information systems planning consistent with the City's business systems plan.

(761) Utility Billing Services: The Utility Billing Operations is responsible for preparing and collecting bills for electric, water, wastewater and refuse (trash), and also serves as the central revenue collection point for the City. The Utility Meter Services Operations is responsible for meter reading.

### **Successor Agency Funds**

*(Fund Descriptions may change subject to the implementation of ABX1 26.)*

(805) Redevelopment Obligation Retirement: Is intended as the repository for property taxes received Redevelopment Property Tax Trust Fund ("RPTTF") from the County Auditor-Controller to pay enforceable obligations as set forth in the Enforceable Obligation Payment Schedule ("EOPS") and the Recognized Obligation Payment Schedule ("ROPS").

(810) Successor Housing Agency (Previously Low/Mod Housing): The fund was used to provide, facilitate and develop housing programs for the rehabilitation or construction of housing for low/moderate income persons. Per ABX1 26, this activity has been eliminated. The Due Diligence Review required by the State has been completed.

(830) Debt Service Fund: The Debt Service Fund is the fund which: 1) makes principal and interest payments on agency debt service, and 2) was used to allocate payment for pass thru's.

(850) Successor Agency Fund (Previously Administration Fund): This fund accounts for costs associated with the administration of the Agency.

(855) Tax Allocation Bonds-2007 Tabs: Proceeds from this bond issue may be used for a variety of improvements. The Agency Board has developed and approved a number of programs intended to upgrade the appearance of the project area, stimulate investment, produce jobs and revitalize the area. Per ABX1 26 and AB 1484, these funds may be utilized once the Notice of Completion is issued by the State Department of Finance.

(856) Tax Allocation Bonds-2003 Tabs: Proceeds from these bonds may be used for a variety of improvements. The Agency Board has developed and approved a number of programs intended to upgrade the appearance of the project area, stimulate investment, produce jobs and revitalize the area.

(857) Low/Mod Tax Allocation Bonds-2003 Tabs: A portion of the proceeds from the bond sale are to be used exclusively for the rehabilitation and construction of housing for low and moderate-income persons. The essence of the use of these funds is: 1) to result in the fulfillment of the Housing Element and the adopted Redevelopment Implementation Plan Goals and Policies, 2) to improve the visual image of the community and 3) to assist in the removal of blight.

(860) Project Fund: The Redevelopment Projects Fund was budget available to the Redevelopment Agency from tax increment for focused activities to accomplish the objectives of the Agency.



## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

PAGE 1

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>GENERAL FUND</b>						
<b>GENERAL</b>						
001-0001-301.10-01	PROPERTY TAXES-CURRENT	1,806,310	1,838,375	1,972,459	2,051,350	2,092,380
001-0001-301.10-03	PROP TX-SUPPLEMENTAL ROLL	28,217	38,128	29,150	30,000	30,000
001-0001-301.10-07	PROPERTY TAX ADMIN CHARGE	52,769-	14,147	14,800	25,600-	25,600-
001-0001-301.10-09	PROP TX-CURRENT UNSECURED	95,573	88,391	99,000	92,000	92,000
001-0001-301.10-10	PROPERTY TAX BACKFILL	1,804,104	1,815,321	1,900,005	1,938,005	1,957,385
* PROPERTY TAXES		3,681,435	3,794,361	4,015,414	4,085,755	4,146,165
001-0001-302.11-01	SALES & USE TAXES	1,411,683	1,403,066	1,483,000	1,501,730	1,592,900
001-0001-302.11-03	SALES TAX SHARING AGREEMT	24,667-	46,451-	60,000-	60,000-	60,000-
001-0001-302.11-06	CABAZON OUTLET	560,554	660,982	600,000	840,000	860,000
001-0001-302.11-08	SALES TAX BACKFILL	376,455	495,373	505,137	496,270	505,000
* SALES & USE TAXES		2,324,025	2,512,970	2,528,137	2,778,000	2,897,900
001-0001-306.12-03	BED TAX - TOT TAX	586,083	626,255	590,000	620,000	620,000
001-0001-306.12-04	FRANCHISE TAX	121,202	105,561	112,000	120,000	120,000
001-0001-306.12-05	DIRECT FRANCHISE REVENUE	373,387	374,487	387,000	406,000	406,000
001-0001-306.12-07	BUSINESS LICENSE TAX	156,161	159,828	160,000	160,000	160,000
001-0001-306.12-08	PROPERTY TRANSFER TAX	51,578	56,978	51,685	50,000	52,000
001-0001-306.12-11	FRANCHISE FEE - CTV	114,288	333,634	327,000	335,000	335,000
* OTHER TAXES		1,402,699	1,656,743	1,627,685	1,691,000	1,693,000
001-0001-321.18-01	CVC FINES	231,657	210,775	210,000	220,000	220,000
001-0001-321.18-03	BUSINESS LIC-PENALTIES	5,361	6,603	5,000	5,000	5,000
* FINES/FORFEITS/PENALTIES		237,018	217,378	215,000	225,000	225,000

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

PAGE 2

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-0001-331.20-01	INVESTMENT INTEREST	9,180	8,345	20,000	17,000	17,000
001-0001-331.20-08	MISC. INTEREST	279	103	275	0	0
001-0001-331.20-15	INTEREST - W.F. SWEEP ACC	909	418	0	0	0
* INTEREST		10,368	8,867	20,275	17,000	17,000
001-0001-331.25-07	LEASE INCOME	3,601	2,951	2,700	3,000	3,000
* OTHER INCOME		3,601	2,951	2,700	3,000	3,000
001-0001-341.31-01	ST MOTOR VEH LICENSE-REG	75,220	28,160	0	0	0
001-0001-341.31-10	ST HMOWN PROP TX RELIEF	29,497	29,404	32,000	29,000	29,000
* REVENUE FROM STATE		104,717	57,564	32,000	29,000	29,000
001-0001-344.33-18	RDV ASSET DISTRIBUTION	0	440,971	0	0	0
* REVENUE FROM COUNTY		0	440,971	0	0	0
001-0001-349.34-50	PASS THRU - CRA	55,493	77,552	110,000	110,000	110,000
* REVENUE FROM CRA/CITY		55,493	77,552	110,000	110,000	110,000
001-0001-351.35-04	RETURNED CHECK FEES-UT	9,707	9,915	10,000	10,000	10,000
001-0001-351.35-98	RETURNED CHECK CHARGES	0	15-	0	0	0
* CHARGES FOR CURRENT SVC		9,707	9,900	10,000	10,000	10,000
001-0001-361.41-01	CASH OVER/SHORT	202-	281-	0	0	0
001-0001-361.41-61	MISC. RECEIPTS/REVENUE	1,526	3,921	1,000	1,000	1,000
001-0001-361.41-76	UNCLAIMED WARRANTS	57	199	0	0	0
* SUNDRY CHARGES/SPC PRGRMS		1,381	3,838	1,000	1,000	1,000
001-0001-371.50-02	ADMIN SERVICE - ELECTRIC	2,809,560	2,923,161	3,000,500	2,977,300	3,002,300

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

PAGE 3

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-0001-371.50-06	ADMIN SERVICE - TRANSIT	4,500	4,500	60,800	60,800	60,800
001-0001-371.50-07	ADMIN SVC - DIAL-A-RIDE	1,000	1,000	6,518	6,518	6,518
001-0001-371.50-08	ADMIN SUPRT-AREA POL COMP	6,000	6,000	2,000	2,000	2,000
* INTERNAL SERVICE REVENUES		2,821,060	2,934,661	3,069,818	3,046,618	3,071,618
001-0001-381.56-53	TRNSFR-WATER FUND	0	18,000	18,000	18,000	18,000
001-0001-381.56-68	TRANSFER-REFUSE FUND	0	55,000	55,000	55,000	55,000
* INTERFUND TRANSFERS		0	73,000	73,000	73,000	73,000
001-0001-381.57-01	LEASE PAYMENTS	651,000	651,000	651,000	651,000	651,000
* INTERFUND TRANSFERS		651,000	651,000	651,000	651,000	651,000
** GENERAL		11,302,504	12,441,756	12,356,029	12,720,373	12,927,683

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>FISCAL SERVICES</b>						
001-1900-347.34-16	FED AID-EMERG MGMT SVC	0	0	1,263	0	0
*	REVENUE FROM FEDERAL	0	0	1,263	0	0
**	FISCAL SERVICES	0	0	1,263	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
T.V. GOVERNMENT ACCESS						
001-2060-306.12-06	FRANCHISE TAX-CTV SERVICE	210,326	0	0	0	0
001-2060-306.12-12	PUB EDUC GRNT FEE	64,167	56,556	56,800	56,800	56,800
*	OTHER TAXES	274,493	56,556	56,800	56,800	56,800
001-2060-361.41-61 MISC. RECEIPTS/REVENUE						
*	SUNDRY CHARGES/SPC PRGRMS	1,835	0	0	0	0
**	T.V. GOVERNMENT ACCESS	276,328	56,556	56,800	56,800	56,800

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
POLICE						
001-2200-302.11-04	PUBLIC SAFETY SALES TAX	0	112,765	107,000	109,833	109,833
* SALES & USE TAXES		0	112,765	107,000	109,833	109,833
001-2200-306.12-10	FRANCHISE FEE-TOWING SVC	33,152	41,004	60,000	40,000	40,000
* OTHER TAXES		33,152	41,004	60,000	40,000	40,000
001-2200-321.18-05	PARKING FINES	31,849	45,268	33,000	15,000	15,000
001-2200-321.18-06	PKG TCKT DISBURSE DUE CO	7,998-	8,550-	7,250-	2,850-	2,850-
* FINES/FORFEITS/PENALTIES		23,851	36,718	25,750	12,150	12,150
001-2200-341.31-18	STATE AID-P.O.S.T.	12,473	14,075	13,000	13,614	13,614
001-2200-341.31-45	STATE HOMELAND SEC GRANT	0	148,696	0	0	0
001-2200-341.31-46	OTS-TRAFFIC SAFETY GRANT	12,512	0	0	0	0
001-2200-341.31-60	DEPT OF JUSTICE	0	946,157	157,565	0	0
* REVENUE FROM STATE		24,985	1,108,928	170,565	13,614	13,614
001-2200-344.33-17	REIMB ADA RECOVERY/ARCNET	30,815	0	0	0	0
* REVENUE FROM COUNTY		30,815	0	0	0	0
001-2200-347.34-16	FED AID-EMERG MGMT SVC	0	0	4,642	0	0
001-2200-347.34-25	OJP - BYRNE GRANT	68,115	25,843	10,910	0	0
* REVENUE FROM FEDERAL		68,115	25,843	15,552	0	0
001-2200-351.35-05	REIMB FOR POLICE SERVICES	108,217	100,144	30,000	8,000	8,000
001-2200-351.35-06	MISC POLICE FEES	1,363	786	1,000	918	918
001-2200-351.35-90	VEH IMP REL FEES (OTHER)	20,944	14,831	20,000	12,165	12,165
001-2200-351.35-99	FINGERPRINTING	16,737	14,198	19,000	15,164	15,164

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* CHARGES FOR CURRENT SVC		147,261	129,959	70,000	36,247	36,247
001-2200-361.41-04 SPECIAL EVENTS REIMB		0	0	50,000	85,000	85,000
001-2200-361.41-24 SALE OF SURPLUS PROPERTY		1,988	3,867	1,000	0	0
001-2200-361.41-61 MISC. RECEIPTS/REVENUE		7,070	7,049	5,000	5,500	5,500
* SUNDRY CHARGES/SPC PRGRMS		9,058	10,916	56,000	90,500	90,500
001-2200-361.42-02 COST REIMBURSMENT: BUSD		101,722	101,785	103,278	107,463	108,627
* SUNDRY CHARGES/SPC PRGRMS		101,722	101,785	103,278	107,463	108,627
001-2200-381.56-24 TRNSFR-P. S. SALES TAX FD		101,338	12,314	0	0	0
* INTERFUND TRANSFERS		101,338	12,314	0	0	0
** POLICE		540,297	1,580,232	608,145	409,807	410,971

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-2210-341.31-51	DISPATCH CA DEPT OF GEN'L SERVICES	22,925	7,435	0	0	0
*	REVENUE FROM STATE	22,925	7,435	0	0	0
**	DISPATCH	22,925	7,435	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
TASIN - SB621 001-2279-331.20-01	INVESTMENT INTEREST	1,746	638	52	0	0
*	INTEREST	1,746	638	52	0	0
**	TASIN - SB621	1,746	638	52	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-2300-351.35-09	ANIMAL CONTROL MISC ANIMAL CONTROL FEES	5,492	0	0	0	0
*	CHARGES FOR CURRENT SVC	5,492	0	0	0	0
**	ANIMAL CONTROL	5,492	0	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
	FIRE					
001-2400-302.11-04	PUBLIC SAFETY SALES TAX	0	112,765	107,000	109,833	109,833
*	SALES & USE TAXES	0	112,765	107,000	109,833	109,833
001-2400-306.15-08	WEED ABATEMENT FEE-TX ROL	27,722	0	74,261	35,000	35,000
*	OTHER TAXES-SPECIAL	27,722	0	74,261	35,000	35,000
001-2400-321.18-09	PASS ZONE NONCOMPLIANCE	10,004	13,031	0	0	0
001-2400-321.18-11	AMR TRANS COST REIMB	21,319	24,338	20,800	20,800	20,800
*	FINES/FORFEITS/PENALTIES	31,323	37,368	20,800	20,800	20,800
001-2400-341.31-45	STATE HOMELAND SEC GRANT	0	9,247	0	0	0
001-2400-341.31-61	CA EMER MGMT SYSTEM	0	0	14,380	0	0
*	REVENUE FROM STATE	0	9,247	14,380	0	0
001-2400-351.35-10	HAZARDOUS MTL DISCLOSURE	5,745	0	0	0	0
001-2400-351.35-11	BLDG PERMIT INSP-FIRE	16,560	19,533	12,000	12,000	12,000
001-2400-351.35-12	BLDG PLAN CHECK FEES-FIRE	8,546	6,186	6,000	6,000	6,000
001-2400-351.35-14	MISC FIRE DEPARTMENT FEES	0	25	0	0	0
001-2400-351.35-83	WEED ABATEMENT FEE	20,763	27,056	22,000	22,000	22,000
001-2400-351.35-86	FIRE PROTECTION FEE	12,838	5,094	12,840	12,840	12,840
*	CHARGES FOR CURRENT SVC	64,452	57,894	52,840	52,840	52,840
001-2400-361.41-12	DONATIONS	0	12,700	0	0	0
*	SUNDRY CHARGES/SPC PRGRMS	0	12,700	0	0	0
001-2400-361.42-14	DISASTER EDUC'N MATERIALS	50	0	0	0	0
001-2400-361.42-27	DISASTER EXPO	6,247	5,932	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* SUNDRY CHARGES/SPC PRGRMS		6,297	5,932	0	0	0
001-2400-381.56-24 TRNSFR-P. S. SALES TAX FD		101,338	12,314	0	0	0
* INTERFUND TRANSFERS		101,338	12,314	0	0	0
** FIRE		231,132	248,221	269,281	218,473	218,473

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-2479-331.20-01	TASIN - SB621 INVESTMENT INTEREST	1,738	167	0	0	0
*	INTEREST	1,738	167	0	0	0
**	TASIN - SB621	1,738	167	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>BUILDING SAFETY</b>						
001-2700-311.16-03	BUILDING PERMITS	67,867	56,885	87,192	98,000	98,000
001-2700-311.16-04	PLUMBING PERMITS	5,872	5,088	6,720	7,000	7,000
001-2700-311.16-05	ELECTRICAL PERMITS	16,487	14,936	22,392	25,200	25,200
001-2700-311.16-06	MECHANICAL PERMITS	8,214	9,042	8,712	9,800	9,800
*      LICENSES & PERMITS		98,440	85,951	125,016	140,000	140,000
001-2700-351.35-15	NUISANCE ABATEMENT FEE	1,033	0	0	0	0
001-2700-351.35-16	CONSTRUCTION PLAN CK FEE	37,987	37,995	53,040	53,000	53,000
001-2700-351.35-17	PLAN STORAGE/COMP DATA	1,061	678	800	800	800
001-2700-351.35-18	S M I P FEES	479	22	500	500	500
001-2700-351.35-20	CODE CONFORMANCE INSPEC	6,022	5,567	4,000	4,000	4,000
001-2700-351.35-21	DEMO SITE CLEARANCE	1,716	1,892	1,500	1,500	1,500
001-2700-351.35-22	TITLE 24 ENERGY CALCS	240	0	250	250	250
001-2700-351.35-24	MISC BLDG INSP FEES	260	260	0	0	0
001-2700-351.35-97	MISC BUILDING DEPT FEES	58	0	0	0	0
*      CHARGES FOR CURRENT SVC		48,856	46,415	60,090	60,050	60,050
001-2700-351.36-06	ABAND PROP REGIST FEE	1,650	0	0	0	0
*      CHARGES FOR CURRENT SVC		1,650	0	0	0	0
**     BUILDING SAFETY		148,946	132,365	185,106	200,050	200,050

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
	CODE ENFORCEMENT					
001-2740-306.15-09	PROPTY ABATEMENT FEE-TX R	422	472	0	0	0
*	OTHER TAXES-SPECIAL	422	472	0	0	0
001-2740-351.35-15	NUISANCE ABATEMENT FEE	11,869	19,042	11,000	12,000	12,000
001-2740-351.35-89	VEHICLE ABATEMENT FEE	38,151	50,196	40,000	40,000	40,000
*	CHARGES FOR CURRENT SVC	50,020	69,238	51,000	52,000	52,000
001-2740-351.36-06	ABAND PROP REGIST FEE	14,475	9,900	10,000	9,000	9,000
*	CHARGES FOR CURRENT SVC	14,475	9,900	10,000	9,000	9,000
**	CODE ENFORCEMENT	64,917	79,610	61,000	61,000	61,000

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>PLANNING</b>						
001-2800-311.16-11	CONDITIONAL USE PERMIT	4,779	30,252	40,000	40,000	40,000
001-2800-311.16-14	HOME OCCUPATION PERMIT	615	205	3,500	3,500	3,500
001-2800-311.16-21	SIGN PERMITS	12,637	16,681	11,500	11,500	11,500
*     LICENSES & PERMITS		18,031	47,138	55,000	55,000	55,000
001-2800-351.35-26	SITE PLAN REVIEW	0	0	1,000	0	0
001-2800-351.35-27	ZONE CHANGE FEES	0	8,524	0	0	0
001-2800-351.35-28	VARIANCE FEES	0	4,292	6,800	6,800	6,800
001-2800-351.35-29	SPECIFIC PLAN FEES	0	9,863	0	0	0
001-2800-351.35-30	GENERAL PLAN AMENDMENT	0	6,192	0	0	0
001-2800-351.35-32	LOT LINE ADJ FEE/LOT MEGR	761	1,522	2,000	2,000	2,000
001-2800-351.35-33	DESIGN REVIEW FEE	4,904	9,808	20,000	20,000	20,000
001-2800-351.35-35	T M SUB FEES (5+ LOTS)	0	7,757	0	0	0
001-2800-351.35-36	T M - TIME EXT - SUB FEE	0	4,258	0	0	0
001-2800-351.35-37	DEVELOPMENT AGREEMENT	0	8,352	0	0	0
001-2800-351.35-40	ENVIRONMENTAL ASST REVIEW	9,372	9,372	12,500	12,500	12,500
001-2800-351.35-42	BLDG PLAN CK FEE-PLNG/GP	2,293	0	1,500	200	200
001-2800-351.35-43	ANNEXATION PROCESSING FEE	0	4,489	0	0	0
001-2800-351.35-45	MISC PLANNING DPT FEES	1,939	140	3,200	500	500
001-2800-351.35-48	SERVICE LETTER/PLNG LTR	80	805	200	200	200
001-2800-351.35-52	STRT/ALLEY/ESMNT ABANDMNT	0	3,604	0	0	0
001-2800-351.35-56	LNDSCP/IRRIG PLAN CHECK	4,682	1,768	4,000	1,600	1,600
*     CHARGES FOR CURRENT SVC		24,031	80,746	51,200	43,800	43,800
**    PLANNING		42,062	127,884	106,200	98,800	98,800

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>ENGINEERING</b>						
001-3000-311.16-15	ENCROACHMENT PERMIT	5,816	22,903	14,500	12,000	12,000
001-3000-311.16-16	PUBLIC WORKS PERMIT/INSPT	8,345	13,610	8,000	5,000	7,000
001-3000-311.16-17	DEVELOPMENT PERMIT	0	289	1,000	500	500
001-3000-311.16-18	EXCAVATION PERMIT/INSPECT	1,565	1,515	2,000	1,000	1,000
*        LICENSES & PERMITS		15,726	38,317	25,500	18,500	20,500
001-3000-351.35-47	RECORD OF SURVEY	619	1,238	620	620	620
001-3000-351.35-48	SERVICE LETTER/PLNG LTR	0	0	100	100	100
001-3000-351.35-53	DEED PREPARATION	224	0	1,400	500	500
001-3000-351.35-54	IMPROVEMENT PLAN CHECK	57,376	36,249	7,500	10,000	15,000
001-3000-351.35-55	SUBDIV'N PLAN CHECK/INSPT	20,400	14,050	6,500	5,000	10,000
001-3000-351.35-57	PARCEL MAP REVIEW	6,222	10,601	1,000	2,500	5,000
001-3000-351.35-58	TENTATIVE SUBDIV REVIEW	0	2,531	0	0	0
001-3000-351.35-59	MISC ENGINEERING FEES	97	3,871	4,800	4,800	4,800
001-3000-351.35-60	MAP/XEROX/PUBLICATION	1,834	2,423	2,500	1,000	1,000
001-3000-351.35-61	CONSULTANT PLAN CK REV	47,983	35,000	35,000	20,000	25,000
*        CHARGES FOR CURRENT SVC		134,755	105,963	59,420	44,520	62,020
001-3000-351.36-03	INDUSTRIAL WASTE INSPECT	4,025	2,275	2,000	1,000	1,000
*        CHARGES FOR CURRENT SVC		4,025	2,275	2,000	1,000	1,000
001-3000-361.41-02	MISC REIMBURSEMENTS	0	0	41,000	0	0
001-3000-361.41-24	SALE OF SURPLUS PROPERTY	0	873	0	0	0
*        SUNDRY CHARGES/SPC PRGRMS		0	873	41,000	0	0
**      ENGINEERING		154,506	147,428	127,920	64,020	83,520

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
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## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>RECREATION</b>						
001-4000-331.25-02	FACILITY RENTAL	25,150	17,350	10,500	15,000	15,000
001-4000-331.25-16	FACILITY RENTAL-STAFFING	203	0	5,200	5,200	5,200
* OTHER INCOME		25,353	17,350	15,700	20,200	20,200
001-4000-347.34-16	FED AID-EMERG MGMT SVC	0	0	425	0	0
* REVENUE FROM FEDERAL		0	0	425	0	0
001-4000-351.35-69	SPORTS LEAGUE FEES	9,174	5,595	6,000	6,000	6,000
001-4000-351.35-71	CONTRACT CLASS FEES	14,439	13,805	13,500	14,500	14,500
001-4000-351.35-95	RECREATION CLASS FEES	266	245	1,400	2,000	2,000
* CHARGES FOR CURRENT SVC		23,879	19,645	20,900	22,500	22,500
** RECREATION		49,232	36,995	37,025	42,700	42,700

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>AQUATICS</b>						
001-4010-331.25-02	FACILITY RENTAL	7,743	9,745	5,500	6,500	6,500
* OTHER	INCOME	7,743	9,745	5,500	6,500	6,500
001-4010-351.35-67	SWIMMING POOL ADMISSIONS	15,985	15,054	13,000	13,000	13,500
001-4010-351.35-71	CONTRACT CLASS FEES	20,615	23,922	17,500	19,000	19,000
* CHARGES	FOR CURRENT SVC	36,600	38,976	30,500	32,000	32,500
001-4010-351.36-02	SNACK BAR CONCESSIONS	5,771	5,670	5,500	6,000	6,000
* CHARGES	FOR CURRENT SVC	5,771	5,670	5,500	6,000	6,000
** AQUATICS		50,114	54,391	41,500	44,500	45,000

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-4050-331.25-02	SENIOR CENTER FACILITY RENTAL	0	660	0	0	0
* OTHER INCOME		0	660	0	0	0
001-4050-344.33-03	COUNTY NUTRITION PROGRAM	5,400	5,400	5,400	5,400	5,400
* REVENUE FROM COUNTY		5,400	5,400	5,400	5,400	5,400
001-4050-351.35-74	SENIOR CITIZEN PROGRAMS	98	0	0	0	0
* CHARGES FOR CURRENT SVC		98	0	0	0	0
001-4050-361.41-12	DONATIONS	86	300	300	0	0
* SUNDRY CHARGES/SPC PRGRMS		86	300	300	0	0
** SENIOR CENTER		5,584	6,360	5,700	5,400	5,400
*** GENERAL FUND		12,897,523	14,920,037	13,856,021	13,921,923	14,150,397

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
DEVELOPER DEPOSIT FUND PLANNING						
002-2800-351.35-29	SPECIFIC PLAN FEES	0	0	60,480	0	0
* CHARGES FOR CURRENT SVC		0	0	60,480	0	0
002-2800-351.36-01	ENVIRONMENTAL REVIEW	52,187	10,464	271,011	0	0
* CHARGES FOR CURRENT SVC		52,187	10,464	271,011	0	0
002-2800-361.41-02	MISC REIMBURSEMENTS	5,792	68,939	35,743	0	0
* SUNDRY CHARGES/SPC PRGRMS		5,792	68,939	35,743	0	0
** PLANNING		57,979	79,403	367,234	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>DEVELOPER-PARDEE</b>						
002-2830-351.35-30	GENERAL PLAN AMENDMENT	94,842	53,731	82,075	0	0
002-2830-351.35-31	SPECIFIC PLAN AMENDMENT	56,351	0	0	0	0
*	CHARGES FOR CURRENT SVC	151,193	53,731	82,075	0	0
**	DEVELOPER-PARDEE	151,193	53,731	82,075	0	0
***	DEVELOPER DEPOSIT FUND	209,172	133,134	449,309	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
RIVERSIDE COUNTY MOU						
RIVERSIDE COUNTY MOU						
003-2289-331.20-01 INVESTMENT INTEREST		521	118-	150	175	175
* INTEREST		521	118-	150	175	175
003-2289-344.33-16 COUNTY POLICE MOU		450,000	545,815	450,000	494,614	499,511
* REVENUE FROM COUNTY		450,000	545,815	450,000	494,614	499,511
003-2289-381.55-01 TRANSFER-GENERAL FUND		0	0	0	0	114,000
* INTERFUND TRANSFERS		0	0	0	0	114,000
** RIVERSIDE COUNTY MOU		450,521	545,697	450,150	494,789	613,686
*** RIVERSIDE COUNTY MOU		450,521	545,697	450,150	494,789	613,686

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>GAS TAX STREET FUND</b>						
	STREET					
100-4900-331.20-01	INVESTMENT INTEREST	2,181	379	0	400	400
*	INTEREST	2,181	379	0	400	400
100-4900-341.31-05	GAS TAX-SEC 2106	88,366	94,335	117,247	116,831	116,831
100-4900-341.31-06	GAS TAX-SEC 2107	194,950	212,450	177,550	176,883	176,883
100-4900-341.31-07	GAS TAX-SEC 2107.5	6,000	6,000	6,000	6,000	6,000
100-4900-341.31-09	ST. GASOLINE TAX-2105	135,841	129,651	144,481	143,956	143,956
100-4900-341.31-16	STATE HIGHWAY GRANTS	0	0	375,700	0	0
100-4900-341.31-61	CA EMER MGMT SYSTEM	760	0	0	0	0
100-4900-341.31-62	GAS TAX-SEC 2103	401,511	235,413	403,828	313,246	313,246
*	REVENUE FROM STATE	827,428	677,849	1,224,806	756,916	756,916
100-4900-361.41-02	MISC REIMBURSEMENTS	0	168	0	0	0
100-4900-361.41-31	BEAUMONT COST-SHARE REIMB	1,609	868	1,500	1,500	1,500
100-4900-361.41-53	RESTITUTION/SUBROGATION	790	0	800	0	0
*	SUNDRY CHARGES/SPC PRGRMS	2,399	1,036	2,300	1,500	1,500
100-4900-381.55-01	TRANSFER-GENERAL FUND	91,325	164,325	164,325	164,325	164,325
*	INTERFUND TRANSFERS	91,325	164,325	164,325	164,325	164,325
100-4900-381.56-53	TRNSFR-WATER FUND	18,000	0	0	0	0
100-4900-381.56-68	TRANSFER-REFUSE FUND	55,000	0	0	0	0
*	INTERFUND TRANSFERS	73,000	0	0	0	0
**	STREET	996,333	843,588	1,391,431	923,141	923,141

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
100-4902-331.20-01	PROP 1B - STRTS & ROADS INVESTMENT INTEREST	21	13	1,397	500	500
*	INTEREST	21	13	1,397	500	500
100-4902-341.31-58	PROP 1B-LOCAL STRTS/ROADS	420,301	0	0	0	0
*	REVENUE FROM STATE	420,301	0	0	0	0
**	PROP 1B - STRTS & ROADS	420,322	13	1,397	500	500
***	GAS TAX STREET FUND	1,416,655	843,601	1,392,828	923,641	923,641

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>MEASURE A STREET FUND</b>						
101-4900-302.11-02	MEASURE A SALES TAX STREET	434,582	477,885	470,000	530,000	546,000
*	SALES & USE TAXES	434,582	477,885	470,000	530,000	546,000
101-4900-331.20-01	INVESTMENT INTEREST	1,765	1,493	2,200	2,200	2,200
*	INTEREST	1,765	1,493	2,200	2,200	2,200
101-4900-341.31-59	CIWMB-TARGETED RAC GRANT	99,606	0	0	0	0
*	REVENUE FROM STATE	99,606	0	0	0	0
101-4900-347.34-30	FED TRANS IMP PROGRAM	0	0	0	0	182,000
*	REVENUE FROM FEDERAL	0	0	0	0	182,000
101-4900-381.56-04	TRNSFR-GAS TAX STREET FD	527,565	0	0	0	0
101-4900-381.56-07	TRANSFER - PROP 1B	0	0	420,301	0	0
101-4900-381.56-08	TRANSFER-SB300 STREET FD	0	54,844	22,346	0	0
*	INTERFUND TRANSFERS	527,565	54,844	442,647	0	0
**	STREET	1,063,518	534,222	914,847	532,200	730,200
***	MEASURE A STREET FUND	1,063,518	534,222	914,847	532,200	730,200

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
SB 300 STREET FUND STREET						
103-4900-331.20-01 INVESTMENT INTEREST		374	145	425	200	200
* INTEREST		374	145	425	200	200
** STREET		374	145	425	200	200
*** SB 300 STREET FUND		374	145	425	200	200

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>ARTICLE 3 SIDEWALK FUND</b>						
STREET						
104-4900-331.20-01	INVESTMENT INTEREST	308	60-	0	25	25
*	INTEREST	308	60-	0	25	25
**	STREET	308	60-	0	25	25
***	ARTICLE 3 SIDEWALK FUND	308	60-	0	25	25

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CDBG FUND						
FY10 GRANT						
110-5510-347.34-02	FEDERAL C D B GRANTS	0	5,275	0	0	0
*	REVENUE FROM FEDERAL	0	5,275	0	0	0
**	FY10 GRANT	0	5,275	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
FY12 GRANT 110-5512-347.34-02	FEDERAL C D B GRANTS	14,000	0	273,862	0	0
* REVENUE FROM FEDERAL		14,000	0	273,862	0	0
** FY12 GRANT		14,000	0	273,862	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
110-5513-347.34-02	FEDERAL C D B GRANTS	0	0	120,735	0	0
*	REVENUE FROM FEDERAL	0	0	120,735	0	0
**	FY13 GRANT	0	0	120,735	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
FY14 GRANT 110-5514-347.34-02	FEDERAL C D B GRANTS	0	0	105,360	0	0
* REVENUE FROM FEDERAL		0	0	105,360	0	0
** FY14 GRANT		0	0	105,360	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
FY15 GRANT 110-5515-347.34-02	FEDERAL C D B GRANTS	0	0	0	245,000	0
*	REVENUE FROM FEDERAL	0	0	0	245,000	0
**	FY15 GRANT	0	0	0	245,000	0
***	CDBG FUND	14,000	5,275	499,957	245,000	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>LANDSCAPE MAINTENANCE</b>						
111-4900-306.15-01	SPECIAL BENEFIT ASSMT	131,005	133,061	138,268	138,268	138,268
111-4900-306.15-05	TAX ASSMT SERVICE CHARGE	742-	621-	750-	750-	750-
* OTHER TAXES-SPECIAL		130,263	132,440	137,518	137,518	137,518
111-4900-331.20-01	INVESTMENT INTEREST	480	180	500	350	350
* INTEREST		480	180	500	350	350
111-4900-361.41-02	MISC REIMBURSEMENTS	0	0	121	121	121
* SUNDRY CHARGES/SPC PRGRMS		0	0	121	121	121
** STREET		130,743	132,620	138,139	137,989	137,989
*** LANDSCAPE MAINTENANCE		130,743	132,620	138,139	137,989	137,989

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
AIR QUALITY IMPROVEMT FD STREET						
132-4900-331.20-01	INVESTMENT INTEREST	422	204	250	300	300
*	INTEREST	422	204	250	300	300
132-4900-341.31-22	AB 2766 AQMD SUBVENTION	37,429	36,147	30,000	30,000	30,000
*	REVENUE FROM STATE	37,429	36,147	30,000	30,000	30,000
132-4900-397.89-08	LEASE PROCEEDS	0	0	0	350,000	0
*	OTHER LOAN REVENUES	0	0	0	350,000	0
**	STREET	37,851	36,351	30,250	380,300	30,300
***	AIR QUALITY IMPROVEMT FD	37,851	36,351	30,250	380,300	30,300

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
ASSET FORFEIT-POLICE FUND						
POLICE						
140-2200-331.20-01	INVESTMENT INTEREST	6	3	0	0	0
*	INTEREST	6	3	0	0	0
**	POLICE	6	3	0	0	0
***	ASSET FORFEIT-POLICE FUND	6	3	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>SUPPLEMENTL LAW ENFOREMNT DISPATCH</b>						
148-2210-331.20-01	INVESTMENT INTEREST	215	33	0	0	0
*	INTEREST	215	33	0	0	0
**	DISPATCH	215	33	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
148-2211-331.20-01	FY11 GRANT INVESTMENT INTEREST	312	69-	0	0	0
*	INTEREST	312	69-	0	0	0
**	FY11 GRANT	312	69-	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
148-2212-331.20-01	INVESTMENT INTEREST	170	56	0	0	0
*	INTEREST	170	56	0	0	0
148-2212-344.33-12	COPS - AB3229	100,000	0	0	0	0
*	REVENUE FROM COUNTY	100,000	0	0	0	0
**	FY12 GRANT	100,170	56	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
148-2213-331.20-01	INVESTMENT INTEREST	0	18	100	0	0
*	INTEREST	0	18	100	0	0
148-2213-344.33-12	COPS - AB3229	0	75,000	25,000	0	0
*	REVENUE FROM COUNTY	0	75,000	25,000	0	0
**	FY13 GRANT	0	75,018	25,100	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
148-2214-331.20-01	INVESTMENT INTEREST	0	0	0	100	100
*	INTEREST	0	0	0	100	100
148-2214-344.33-12	COPS - AB3229	0	0	100,000	0	0
*	REVENUE FROM COUNTY	0	0	100,000	0	0
**	FY14 GRANT	0	0	100,000	100	100
***	SUPPLEMENTL LAW ENFOREMNT	100,697	75,038	125,100	100	100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
PUB SAFETY SALES TAX FUND PUBLIC SAFETY: POL & FIRE 149-2250-302.11-04 PUBLIC SAFETY SALES TAX		204,717	0	0	0	0
* SALES & USE TAXES		204,717	0	0	0	0
149-2250-331.20-01 INVESTMENT INTEREST		50	1-	0	0	0
* INTEREST		50	1-	0	0	0
** PUBLIC SAFETY: POL & FIRE		204,767	1-	0	0	0
*** PUB SAFETY SALES TAX FUND		204,767	1-	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
STATE PARK BOND ACT FUND						
PARKS						
150-3600-331.20-01	INVESTMENT INTEREST	2	1	0	0	0
*	INTEREST	2	1	0	0	0
**	PARKS	2	1	0	0	0
***	STATE PARK BOND ACT FUND	2	1	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>BANNING HOUSING AUTHORITY</b>						
<b>HOUSING AUTHORITY</b>						
190-3900-331.20-01	INVESTMENT INTEREST	341	12	0	0	0
*	INTEREST	341	12	0	0	0
190-3900-381.56-79	TRANSFER-CRA LOW/MOD FUND	286,959	0	0	0	0
190-3900-381.56-87	TRF-CRA LOW/MOD BOND FUND	0	136,923	0	0	0
*	INTERFUND TRANSFERS	286,959	136,923	0	0	0
**	HOUSING AUTHORITY	287,300	136,935	0	0	0
***	BANNING HOUSING AUTHORITY	287,300	136,935	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>SPECIAL DONATION FUND</b>						
	SPECIAL DONATIONS					
200-9100-361.41-12	DONATIONS	0	40	0	0	0
200-9100-361.41-73	DONATIONS-SENIOR CENTER	2,500	2,500	2,725	0	0
200-9100-361.41-81	DONAT'NS-RECREATION EQUIP	600	0	0	0	0
*	SUNDRY CHARGES/SPC PRGRMS	3,100	2,540	2,725	0	0
200-9100-361.42-17	DONATION-HOLIDAY LUNCHEON	2,600	3,100	3,550	3,000	3,000
200-9100-361.42-18	DONAT'N RECREATION FEES	4,750	1,000	2,750	2,000	2,000
200-9100-361.42-28	CENTENNIAL CELEBRATION	0	10,795	0	0	0
*	SUNDRY CHARGES/SPC PRGRMS	7,350	14,895	6,300	5,000	5,000
**	SPECIAL DONATIONS	10,450	17,435	9,025	5,000	5,000
***	SPECIAL DONATION FUND	10,450	17,435	9,025	5,000	5,000

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>SENIOR CTR ACTIVITIES FD</b>						
SENIOR CENTER						
201-4050-331.20-01	INVESTMENT INTEREST	169	63	500	100	100
*	INTEREST	169	63	500	100	100
201-4050-361.41-99	CHRISTMAS DINNER FUND	0	0	300	300	300
*	SUNDRY CHARGES/SPC PRGRMS	0	0	300	300	300
**	SENIOR CENTER	169	63	800	400	400

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
201-4060-351.35-85	SENIOR CTR ADVISORY BOARD MEMBERSHIP FEES	160	100	200	200	200
* CHARGES FOR CURRENT SVC		160	100	200	200	200
201-4060-361.41-12	DONATIONS	3,662	2,680	2,800	2,800	2,800
201-4060-361.41-96	SENIOR CITIZEN PROGRAMS	2,492	1,874	2,400	2,400	2,400
201-4060-361.41-97	BUS TRIPS	375	0	0	0	0
201-4060-361.41-98	SANTA'S SHOPPE	0	0	450	500	500
* SUNDY CHARGES/SPC PRGRMS		6,529	4,554	5,650	5,700	5,700
** SENIOR CTR ADVISORY BOARD		6,689	4,653	5,850	5,900	5,900
*** SENIOR CTR ACTIVITIES FD		6,858	4,716	6,650	6,300	6,300

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
ANIMAL CONTROL RESERVE FD						
ANIMAL CONTROL						
202-2300-331.20-01	INVESTMENT INTEREST	12	5	0	0	0
*	INTEREST	12	5	0	0	0
**	ANIMAL CONTROL	12	5	0	0	0
***	ANIMAL CONTROL RESERVE FD	12	5	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
POLICE VOLUNTEER FUND						
POLICE						
203-2200-331.20-01	INVESTMENT INTEREST	8	3	0	0	0
*	INTEREST	8	3	0	0	0
**	POLICE	8	3	0	0	0
***	POLICE VOLUNTEER FUND	8	3	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CITY ADMIN COP DEBT SVC CITY HALL CONST.						
300-6800-331.20-01 INVESTMENT INTEREST		9-	3	50	5	5
* INTEREST		9-	3	50	5	5
300-6800-331.25-03 CITY HALL LEASE REVENUE		426,437	436,951	436,951	436,995	436,995
* OTHER INCOME		426,437	436,951	436,951	436,995	436,995
** CITY HALL CONST.		426,428	436,954	437,001	437,000	437,000
*** CITY ADMIN COP DEBT SVC		426,428	436,954	437,001	437,000	437,000

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
SUN LAKES CFD #86-1 HS GRADE SEPARATION FUND 360-6700-331.20-01	INVESTMENT INTEREST	88	36	0	60	60
*	INTEREST	88	36	0	60	60
**	HS GRADE SEPARATION FUND	88	36	0	60	60
***	SUN LAKES CFD #86-1	88	36	0	60	60

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
WILSON ST #91-1 ASSMT DBT STREET						
365-4900-306.15-01 SPECIAL BENEFIT ASSMT		1,288	2,267	0	0	0
* OTHER TAXES-SPECIAL		1,288	2,267	0	0	0
365-4900-331.20-01 INVESTMENT INTEREST		39	48	0	50	50
365-4900-331.20-03 INT. EARNED-FISCAL AGENT		29	0	0	0	0
* INTEREST		68	48	0	50	50
** STREET		1,356	2,316	0	50	50
*** WILSON ST #91-1 ASSMT DBT		1,356	2,316	0	50	50

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
AREA POLICE COMPUTER FUND						
POLICE						
370-2200-331.20-01	INVESTMENT INTEREST	96	2	0	50	50
*	INTEREST	96	2	0	50	50
370-2200-361.41-71	COST-SHARING REIMB-CITIES	48,313	28,275	23,555	25,067	25,067
*	SUNDY CHARGES/SPC PRGRMS	48,313	28,275	23,555	25,067	25,067
370-2200-381.55-01	TRANSFER-GENERAL FUND	16,473	13,212	23,114	27,033	27,033
*	INTERFUND TRANSFERS	16,473	13,212	23,114	27,033	27,033
**	POLICE	64,882	41,489	46,669	52,150	52,150
***	AREA POLICE COMPUTER FUND	64,882	41,489	46,669	52,150	52,150

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
FAIR OAKS AD #2004-1 DEBT STREET						
375-4900-306.15-01 SPECIAL BENEFIT ASSMT		201,437	199,266	202,314	202,414	202,925
375-4900-306.15-05 TAX ASSMT SERVICE CHARGE		181-	173-	185-	185-	185-
* OTHER TAXES-SPECIAL		201,256	199,093	202,129	202,229	202,740
375-4900-331.20-01 INVESTMENT INTEREST		293	79	200	200	200
375-4900-331.20-03 INT. EARNED-FISCAL AGENT		93	82	100	70	70
* INTEREST		386	162	300	270	270
** STREET		201,642	199,255	202,429	202,499	203,010
*** FAIR OAKS AD #2004-1 DEBT		201,642	199,255	202,429	202,499	203,010

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CAMEO HOMES STREET	376-4900-331.20-01 INVESTMENT INTEREST	116	47	100	100	100
* INTEREST		116	47	100	100	100
** STREET		116	47	100	100	100
*** CAMEO HOMES		116	47	100	100	100

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
P/FACILITIES DVLP.						
POLICE						
400-2200-331.20-01	INVESTMENT INTEREST	91	35	0	50	50
*	INTEREST	91	35	0	50	50
400-2200-361.41-33	POLICE FACIL DVLP FEE	8,898	0	823	0	0
*	SUNDY CHARGES/SPC PRGRMS	8,898	0	823	0	0
**	POLICE	8,989	35	823	50	50
***	P/FACILITIES DVLP.	8,989	35	823	50	50

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>FIRE FACILITY DEVELOPMENT</b>						
410-2400-331.20-01	INVESTMENT INTEREST	2,359	953	1,200	1,500	1,500
*	INTEREST	2,359	953	1,200	1,500	1,500
410-2400-361.41-34	F/FACIL DVLP FEE	6,223	0	1,335	0	0
*	SUNDRY CHARGES/SPC PRGRMS	6,223	0	1,335	0	0
**	FIRE	8,582	953	2,535	1,500	1,500
***	FIRE FACILITY DEVELOPMENT	8,582	953	2,535	1,500	1,500

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
TRAFFIC CONTROL FACIL FD						
420-4900-331.20-01	STREET INVESTMENT INTEREST	1,086	433	600	750	750
*	INTEREST	1,086	433	600	750	750
420-4900-361.41-42	TRAFFIC CONTROL FACIL FEE	22,171	0	250	250	250
*	SUNDRY CHARGES/SPC PRGRMS	22,171	0	250	250	250
**	STREET	23,257	433	850	1,000	1,000
***	TRAFFIC CONTROL FACIL FD	23,257	433	850	1,000	1,000

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
RAMSEY/HIGHLD HOME SIG FD STREET						
421-4900-331.20-01 INVESTMENT INTEREST		204	82	150	150	150
* INTEREST		204	82	150	150	150
** STREET		204	82	150	150	150
*** RAMSEY/HIGHLD HOME SIG FD		204	82	150	150	150

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
GENERAL FACILITIES FUND						
GENERAL FACILITIES						
430-2900-331.20-01	INVESTMENT INTEREST	1,208	486	1,200	800	800
*	INTEREST	1,208	486	1,200	800	800
430-2900-361.41-43	GENERAL FACILITIES FEES	4,209	0	478	0	0
*	SUNDRY CHARGES/SPC PRGRMS	4,209	0	478	0	0
**	GENERAL FACILITIES	5,417	486	1,678	800	800
***	GENERAL FACILITIES FUND	5,417	486	1,678	800	800

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
SUNSET GRADE SEP FUND						
SUNSET GRADE SEP'N FUND						
441-6500-331.20-01 INVESTMENT INTEREST		528	336-	0	0	0
* INTEREST		528	336-	0	0	0
441-6500-366.44-21 TUMF FUNDING		547,651	266,852	2,631,606	0	0
* OTHER REVENUE		547,651	266,852	2,631,606	0	0
** SUNSET GRADE SEP'N FUND		548,179	266,516	2,631,606	0	0
*** SUNSET GRADE SEP FUND		548,179	266,516	2,631,606	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>WILSON MEDIAN FUND</b>						
STREET						
444-4900-331.20-01	INVESTMENT INTEREST	954	385	500	700	700
*	INTEREST	954	385	500	700	700
**	STREET	954	385	500	700	700
***	WILSON MEDIAN FUND	954	385	500	700	700

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
PARK DEVELOPMENT FUND						
PARKS						
451-3600-331.20-01	INVESTMENT INTEREST	357	159	250	250	250
*	INTEREST	357	159	250	250	250
451-3600-361.41-32	PARKLAND DEDICATION FEE	1,351	0	1,955	1,955	1,955
*	SUNDRY CHARGES/SPC PRGRMS	1,351	0	1,955	1,955	1,955
**	PARKS	1,708	159	2,205	2,205	2,205
***	PARK DEVELOPMENT FUND	1,708	159	2,205	2,205	2,205

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CAPITAL IMPROVEMENT FUND						
BUILDING MAINTENANCE						
470-3200-381.56-74	TRNSF - PUB BENEFIT FUND	0	3,352	0	0	0
*	INTERFUND TRANSFERS	0	3,352	0	0	0
**	BUILDING MAINTENANCE	0	3,352	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
GENERAL CONSTRUCTION						
470-6900-331.20-03	INT. EARNED-FISCAL AGENT	964	513	400	300	300
*	INTEREST	964	513	400	300	300
**	GENERAL CONSTRUCTION	964	513	400	300	300
***	CAPITAL IMPROVEMENT FUND	964	3,865	400	300	300

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>AIRPORT FUND</b>						
<b>AIRPORT FUND</b>						
600-5100-331.20-01	INVESTMENT INTEREST	240	273	250	250	250
* INTEREST		240	273	250	250	250
600-5100-331.25-10	HANGAR RENTS-CITY	92,770	94,079	90,000	97,000	97,000
600-5100-331.25-13	TIEDOWNS-PERMANENT	480	1,360	500	500	500
600-5100-331.25-14	TIEDOWNS-TEMPORARY	198	658	200	200	200
600-5100-331.25-15	OTHER AIRPORT RENTALS	7,600	600	600	600	600
* OTHER INCOME		101,048	96,697	91,300	98,300	98,300
600-5100-341.31-21	FED/STATE AIRPORT GRANTS	0	0	10,000	10,000	10,000
600-5100-341.31-64	CA DEPT OF TRANS GRANT	0	0	42,759	18,975	0
* REVENUE FROM STATE		0	0	52,759	28,975	10,000
600-5100-347.34-06	FAA IMPROV PROGRAM GRANT	287,272	122,756	575,533	310,500	0
* REVENUE FROM FEDERAL		287,272	122,756	575,533	310,500	0
600-5100-351.35-76	AVIATION FUEL SALES	136,918	98,283	90,000	110,000	110,000
600-5100-351.35-77	OTHER SALES/SERVICES	221	27	150	150	150
* CHARGES FOR CURRENT SVC		137,139	98,310	90,150	110,150	110,150
600-5100-361.41-61	MISC. RECEIPTS/REVENUE	21	0	0	0	0
* SUNDRY CHARGES/SPC PRGRMS		21	0	0	0	0
** AIRPORT FUND		525,720	318,036	809,992	548,175	218,700
*** AIRPORT FUND		525,720	318,036	809,992	548,175	218,700

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>TRANSIT FUND</b>						
TRANSIT FUND-FIXED ROUTE						
610-5800-306.12-01 TRANSIT-SB325 ART 4		855,474	922,736	1,073,646	1,282,066	1,318,495
610-5800-306.12-09 TRANS-SB325/ART4-CAPITAL		16,500	0	0	0	0
* OTHER TAXES		871,974	922,736	1,073,646	1,282,066	1,318,495
610-5800-331.20-01 INVESTMENT INTEREST		164-	119-	0	500	500
* INTEREST		164-	119-	0	500	500
610-5800-341.31-25 CAPITAL GRANT - STA		199,416	25,129	369,026	0	0
610-5800-341.31-61 CA EMER MGMT SYSTEM		4,603	1,522	603,255	19,189	0
* REVENUE FROM STATE		204,019	26,652	972,281	19,189	0
610-5800-344.33-09 MEASURE "A" GRANT		292	0	0	0	0
* REVENUE FROM COUNTY		292	0	0	0	0
610-5800-351.35-80 TRANSIT FARES		94,713	103,829	107,340	108,000	110,000
610-5800-351.35-81 BUS PASSES		23,511	34,011	39,216	40,000	42,000
* CHARGES FOR CURRENT SVC		118,224	137,841	146,556	148,000	152,000
610-5800-361.41-01 CASH OVER/SHORT		0	9-	32	0	0
610-5800-361.41-24 SALE OF SURPLUS PROPERTY		9	0	0	0	0
610-5800-361.41-27 GAIN ON SALE OF ASSET		0	0	250	250	250
610-5800-361.41-53 RESTITUTION/SUBROGATION		0	4,014	0	0	0
610-5800-361.41-61 MISC. RECEIPTS/REVENUE		0	0	230	230	230
* SUNDRY CHARGES/SPC PRGRMS		9	4,005	512	480	480
610-5800-369.49-99 PRIOR PERIOD ADJUSTMENT		11	39-	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* OTHER REVENUE		11	39-	0	0	0
** TRANSIT FUND-FIXED ROUTE		1,194,365	1,091,076	2,192,995	1,450,235	1,471,475

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
TRANSIT FUND-DIAL-A-RIDE 610-5850-306.12-01 TRANSIT-SB325 ART 4		158,157	124,402	174,780	175,000	175,000
* OTHER TAXES		158,157	124,402	174,780	175,000	175,000
610-5850-341.31-25 CAPITAL GRANT - STA		0	0	204,113	0	0
610-5850-341.31-45 STATE HOMELAND SEC GRANT		0	0	59,497	0	0
* REVENUE FROM STATE		0	0	263,610	0	0
610-5850-351.35-79 DIAL-A-RIDE RECEIPTS		14,125	17,474	20,892	20,000	20,200
* CHARGES FOR CURRENT SVC		14,125	17,474	20,892	20,000	20,200
** TRANSIT FUND-DIAL-A-RIDE		172,282	141,876	459,282	195,000	195,200
*** TRANSIT FUND		1,366,647	1,232,952	2,652,277	1,645,235	1,666,675

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>WATER FUND</b>						
<b>WATER OPERATIONS</b>						
660-6300-331.20-01	INVESTMENT INTEREST	9,011	5,673	10,000	12,000	12,000
* INTEREST		9,011	5,673	10,000	12,000	12,000
660-6300-341.31-20	ST REIMB-EMERGENCY SVCS	146,479	576	0	0	0
* REVENUE FROM STATE		146,479	576	0	0	0
660-6300-347.34-16	FED AID-EMERG MGMT SVC	0	0	878	0	0
* REVENUE FROM FEDERAL		0	0	878	0	0
660-6300-356.38-01	METERED SALES	9,025,621	9,883,426	10,514,000	10,520,000	10,520,000
660-6300-356.38-06	TURN ON CHARGES	50,933	51,898	50,000	48,000	50,000
660-6300-356.38-08	DELINQ. RECONNECT FEE	49,845	48,307	43,000	43,000	43,000
660-6300-356.38-09	BACKFLOW CHARGES	24,160	25,906	24,000	25,000	25,000
660-6300-356.38-12	MISCELLANEOUS REVENUES	34,714	5,226	5,500	5,500	5,500
* UTILITY FUNDS		9,185,273	10,014,763	10,636,500	10,641,500	10,643,500
660-6300-361.41-24	SALE OF SURPLUS PROPERTY	0	11,165	4,339	0	0
660-6300-361.41-53	RESTITUTION/SUBROGATION	9,250	20,727	10,000	10,000	10,000
660-6300-361.41-61	MISC. RECEIPTS/REVENUE	37,134	37,988	2,000	2,000	2,000
* SUNDRY CHARGES/SPC PRGRMS		46,384	69,879	16,339	12,000	12,000
660-6300-366.44-03	METER INSTALLATION & CONN	5,274	1,180	3,500	3,500	3,500
* OTHER REVENUE		5,274	1,180	3,500	3,500	3,500
** WATER OPERATIONS		9,392,421	10,092,071	10,667,217	10,669,000	10,671,000
*** WATER FUND		9,392,421	10,092,071	10,667,217	10,669,000	10,671,000

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>WATER CAPITAL FACIL.</b>						
<b>WATER OPERATIONS</b>						
661-6300-331.20-01	INVESTMENT INTEREST	11,677	5,077	8,500	9,000	9,000
*	INTEREST	11,677	5,077	8,500	9,000	9,000
661-6300-366.44-04	CAPITAL FACILITIES FEE	145,010	49,901	10,000	14,464	36,160
661-6300-366.44-20	CAPITAL FRONTAGE FEE	20,196	5,225	5,000	3,500	4,500
*	OTHER REVENUE	165,206	55,126	15,000	17,964	40,660
661-6300-381.56-53	TRNSFR-WATER FUND	0	135,000	0	0	0
*	INTERFUND TRANSFERS	0	135,000	0	0	0
**	WATER OPERATIONS	176,883	195,203	23,500	26,964	49,660
***	WATER CAPITAL FACIL.	176,883	195,203	23,500	26,964	49,660

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
IRRIGATION WATER FUND WATER OPERATIONS						
662-6300-331.20-01	INVESTMENT INTEREST	7,625	2,109	3,000	2,500	2,500
*	INTEREST	7,625	2,109	3,000	2,500	2,500
662-6300-381.56-66	TRNFR-WSTWTR TERTIARY FD	0	0	1,885,459	0	2,495,000
*	INTERFUND TRANSFERS	0	0	1,885,459	0	2,495,000
**	WATER OPERATIONS	7,625	2,109	1,888,459	2,500	2,497,500
***	IRRIGATION WATER FUND	7,625	2,109	1,888,459	2,500	2,497,500

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
BUA WATER CAP PROJ FUND WATER OPERATIONS						
663-6300-331.20-01 INVESTMENT INTEREST		1,003	1,759	2,200	2,500	2,500
663-6300-331.20-03 INT. EARNED-FISCAL AGENT		958	579	1,000	400	400
* INTEREST		1,961	2,338	3,200	2,900	2,900
** WATER OPERATIONS		1,961	2,338	3,200	2,900	2,900
*** BUA WATER CAP PROJ FUND		1,961	2,338	3,200	2,900	2,900

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
BUA WATER - DEBT SERV WATER OPERATIONS						
669-6300-331.20-01	INVESTMENT INTEREST	500	75	200	65	65
669-6300-331.20-03	INT. EARNED-FISCAL AGENT	1,188	1,036	1,200	1,000	1,000
*	INTEREST	1,688	1,111	1,400	1,065	1,065
669-6300-381.56-53 TRNSFR-WATER FUND						
*	INTERFUND TRANSFERS	2,286,325	2,288,005	2,287,805	2,289,022	2,290,414
**	WATER OPERATIONS	2,288,013	2,289,116	2,289,205	2,290,087	2,291,479
***	BUA WATER - DEBT SERV	2,288,013	2,289,116	2,289,205	2,290,087	2,291,479

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>ELECTRIC FUND</b>						
<b>ELECTRIC</b>						
670-7000-331.20-01	INVESTMENT INTEREST	17,024	4,779	10,000	11,000	11,000
* INTEREST		17,024	4,779	10,000	11,000	11,000
670-7000-331.27-01	TEMP POLE CONNECTION	1,408	352	1,000	1,000	1,000
670-7000-331.27-02	ELECT JOINT POLES	27,605	13,855	13,000	1,000	1,000
* OTHER INCOME-UTILITY		29,013	14,207	14,000	2,000	2,000
670-7000-356.38-01	METERED SALES	24,110,220	25,040,898	27,500,000	27,500,000	27,750,000
670-7000-356.38-05	STREET LIGHTING	306,642	306,690	300,000	300,000	300,000
670-7000-356.38-06	TURN ON CHARGES	75,861	76,214	70,000	70,000	70,000
670-7000-356.38-08	DELINQ. RECONNECT FEE	20,566	19,736	20,000	20,000	20,000
670-7000-356.38-10	BULK ENERGY SALES	985,014	1,338,579	500,000	500,000	500,000
670-7000-356.38-12	MISCELLANEOUS REVENUES	12,477	22,839	15,000	15,000	15,000
670-7000-356.38-17	CRR REVENUE - CAISO	364,417	1,030,987	300,000	300,000	300,000
670-7000-356.38-20	TRANSMISSION SALES-CAISO	1,603,122	1,301,955	1,150,000	1,000,000	1,000,000
* UTILITY FUNDS		27,478,319	29,137,898	29,855,000	29,705,000	29,955,000
670-7000-361.41-24	SALE OF SURPLUS PROPERTY	7,540	2,054	7,600	1,000	1,000
670-7000-361.41-27	GAIN ON SALE OF ASSET	0	297	0	0	0
670-7000-361.41-53	RESTITUTION/SUBROGATION	38,138	30,930	11,000	1,000	1,000
670-7000-361.41-54	PROCEEDS FROM INS. LOSSES	22,818	0	1,000	1,000	1,000
670-7000-361.41-61	MISC. RECEIPTS/REVENUE	1,842	0	1,000	1,000	1,000
* SUNDRY CHARGES/SPC PRGRMS		70,338	33,281	20,600	4,000	4,000
670-7000-366.44-03	METER INSTALLATION & CONN	1,060	7,155	5,500	1,000	1,000

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
670-7000-366.44-07	IN AID OF CONSTRUCTION	406,195	15,928	100,000	50,000	50,000
* OTHER REVENUE		407,255	23,083	105,500	51,000	51,000
670-7000-369.49-99	PRIOR PERIOD ADJUSTMENT	0	18,358	0	0	0
* OTHER REVENUE		0	18,358	0	0	0
670-7000-381.56-74	TRNSF - PUB BENEFIT FUND	56,884	0	0	0	0
670-7000-381.56-80	TRSF - ELEC RATE STAB FD	1,200,000	0	0	0	0
* INTERFUND TRANSFERS		1,256,884	0	0	0	0
** ELECTRIC		29,258,833	29,231,606	30,005,100	29,773,000	30,023,000
*** ELECTRIC FUND		29,258,833	29,231,606	30,005,100	29,773,000	30,023,000

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
RATE STABILITY FUND						
ELECTRIC						
672-7000-331.20-01	INVESTMENT INTEREST	15,257	6,261	10,000	10,000	10,000
*	INTEREST	15,257	6,261	10,000	10,000	10,000
672-7000-381.56-61	TRNSFR-ELECTRIC IMPROV FD	2,200,000	60,000	0	0	0
*	INTERFUND TRANSFERS	2,200,000	60,000	0	0	0
**	ELECTRIC	2,215,257	66,261	10,000	10,000	10,000
***	RATE STABILITY FUND	2,215,257	66,261	10,000	10,000	10,000

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>ELECTRIC IMPROVEMENT</b>						
	ELECTRIC					
673-7000-331.20-01	INVESTMENT INTEREST	21,944	8,512	14,000	15,000	15,000
*	INTEREST	21,944	8,512	14,000	15,000	15,000
673-7000-331.21-87	INTEREST ON CRA LOAN	6,960	3,081	141	141	141
*	INTEREST-INTERFUND LOANS	6,960	3,081	141	141	141
673-7000-381.56-86	TRSF-07 ELEC BOND PROJ FD	297,640	713,731	0	0	0
673-7000-381.56-93	TRNSF - 07 TAP BOND FUND	433,364	0	0	0	0
*	INTERFUND TRANSFERS	731,004	713,731	0	0	0
673-7000-391.82-92	LOAN REPAYM-CRA PROJ FD	76,086	79,965	19,473	0	0
*	LOAN REPAYMENTS	76,086	79,965	19,473	0	0
**	ELECTRIC	835,994	805,288	33,614	15,141	15,141
***	ELECTRIC IMPROVEMENT	835,994	805,288	33,614	15,141	15,141

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
07 ELEC REV BOND PROJ FD ELECTRIC						
674-7000-331.20-01 INVESTMENT INTEREST		33-	598	50	50	50
674-7000-331.20-03 INT. EARNED-FISCAL AGENT		7,042	5,856	3,000	5,300	5,300
* INTEREST		7,009	6,453	3,050	5,350	5,350
674-7000-381.56-61 TRNSFR-ELECTRIC IMPROV FD		0	0	0	0	1,055,695
* INTERFUND TRANSFERS		0	0	0	0	1,055,695
** ELECTRIC		7,009	6,453	3,050	5,350	1,061,045
*** 07 ELEC REV BOND PROJ FD		7,009	6,453	3,050	5,350	1,061,045

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

PAGE 83

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
PUBLIC BENEFIT FUND						
PUBLIC BENEFIT PROGRAM						
675-7020-331.20-01	INVESTMENT INTEREST	110	464	400	500	500
*      INTEREST		110	464	400	500	500
675-7020-356.38-15	PUBLIC BENEFIT PGM SURCHG	662,112	679,628	792,300	783,750	790,875
*      UTILITY FUNDS		662,112	679,628	792,300	783,750	790,875
675-7020-381.56-53	TRNSFR-WATER FUND	15,500	0	0	0	0
675-7020-381.56-59	TRANSFER-ELECTRIC FUND	252,978	0	0	0	0
*      INTERFUND TRANSFERS		268,478	0	0	0	0
**     PUBLIC BENEFIT PROGRAM		930,700	680,092	792,700	784,250	791,375
***  PUBLIC BENEFIT FUND		930,700	680,092	792,700	784,250	791,375

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
07 ELEC REV BDS DEBT SVC ELECTRIC						
678-7000-331.20-01 INVESTMENT INTEREST		1,013	1,039	500	800	800
678-7000-331.20-03 INT. EARNED-FISCAL AGENT		95,293	1,119	1,100	1,000	1,000
* INTEREST		96,306	2,158	1,600	1,800	1,800
678-7000-381.56-59 TRANSFER-ELECTRIC FUND		2,450,046	2,572,330	2,666,346	2,671,476	2,666,258
* INTERFUND TRANSFERS		2,450,046	2,572,330	2,666,346	2,671,476	2,666,258
** ELECTRIC		2,546,352	2,574,488	2,667,946	2,673,276	2,668,058
*** 07 ELEC REV BDS DEBT SVC		2,546,352	2,574,488	2,667,946	2,673,276	2,668,058

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>WASTEWATER FUND</b>						
<b>WASTEWATER UTILITY</b>						
680-8000-331.20-01	INVESTMENT INTEREST	1,189-	1,916	1,800	2,000	2,000
*	INTEREST	1,189-	1,916	1,800	2,000	2,000
680-8000-356.38-02	USER FEES	2,694,890	2,937,728	3,111,950	3,210,000	3,210,000
*	UTILITY FUNDS	2,694,890	2,937,728	3,111,950	3,210,000	3,210,000
680-8000-361.41-61	MISC. RECEIPTS/REVENUE	303	0	104	104	104
*	SUNDRY CHARGES/SPC PRGRMS	303	0	104	104	104
**	WASTEWATER UTILITY	2,694,004	2,939,644	3,113,854	3,212,104	3,212,104
***	WASTEWATER FUND	2,694,004	2,939,644	3,113,854	3,212,104	3,212,104

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
WASTEWATER CAPITAL FACIL.						
WASTEWATER UTILITY						
681-8000-331.20-01	INVESTMENT INTEREST	16,411	12,117	15,000	20,000	20,000
*	INTEREST	16,411	12,117	15,000	20,000	20,000
681-8000-366.44-04	CAPITAL FACILITIES FEE	1,329,131	42,069	10,000	11,144	27,860
681-8000-366.44-20	CAPITAL FRONTAGE FEE	12,760	5,748	5,000	3,500	4,500
*	OTHER REVENUE	1,341,891	47,816	15,000	14,644	32,360
**	WASTEWATER UTILITY	1,358,302	59,933	30,000	34,644	52,360
***	WASTEWATER CAPITAL FACIL.	1,358,302	59,933	30,000	34,644	52,360

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
WWTR TERTIARY FUND TERTIARY RESERVES						
682-8050-331.20-01 INVESTMENT INTEREST		15,796	3,855	6,000	7,500	7,500
* INTEREST		15,796	3,855	6,000	7,500	7,500
682-8050-356.38-16 SURCHARGE-TERTIARY RESERV		335,076	341,429	330,000	355,000	355,000
* UTILITY FUNDS		335,076	341,429	330,000	355,000	355,000
** TERTIARY RESERVES		350,872	345,284	336,000	362,500	362,500
*** WWTR TERTIARY FUND		350,872	345,284	336,000	362,500	362,500

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
BUA W/WATER CAP PROJ FUND WASTEWATER UTILITY	683-8000-331.20-03 INT. EARNED-FISCAL AGENT	1,689	1,385	1,200	1,300	1,300
* INTEREST		1,689	1,385	1,200	1,300	1,300
** WASTEWATER UTILITY		1,689	1,385	1,200	1,300	1,300
*** BUA W/WATER CAP PROJ FUND		1,689	1,385	1,200	1,300	1,300

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
STATE REVOLVING LOAN FUND WASTEWATER UTILITY						
685-8000-331.20-01 INVESTMENT INTEREST		1,921	745	1,500	1,275	1,275
* INTEREST		1,921	745	1,500	1,275	1,275
685-8000-381.56-64 TRANSFER-WASTEWATER FUND		300,000	300,000	300,000	300,000	300,000
* INTERFUND TRANSFERS		300,000	300,000	300,000	300,000	300,000
** WASTEWATER UTILITY		301,921	300,745	301,500	301,275	301,275
*** STATE REVOLVING LOAN FUND		301,921	300,745	301,500	301,275	301,275

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
BUA WASTEWATER-DEBT SERV WASTEWATER UTILITY						
689-8000-331.20-01 INVESTMENT INTEREST		134	163	350	130	130
689-8000-331.20-03 INT. EARNED-FISCAL AGENT		24	21	100	20	20
* INTEREST		158	184	450	150	150
689-8000-381.56-64 TRANSFER-WASTEWATER FUND		392,785	393,439	393,168	398,100	398,989
* INTERFUND TRANSFERS		392,785	393,439	393,168	398,100	398,989
** WASTEWATER UTILITY		392,943	393,623	393,618	398,250	399,139
*** BUA WASTEWATER-DEBT SERV		392,943	393,623	393,618	398,250	399,139

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
REFUSE REFUSE						
690-9600-306.12-05	DIRECT FRANCHISE REVENUE	37,596	44,121	40,000	54,000	54,000
* OTHER TAXES		37,596	44,121	40,000	54,000	54,000
690-9600-331.20-01	INVESTMENT INTEREST	534	473	1,000	1,000	1,000
* INTEREST		534	473	1,000	1,000	1,000
690-9600-331.25-04	RENTS/LEASES	6,000	18,000	12,000	12,000	12,000
* OTHER INCOME		6,000	18,000	12,000	12,000	12,000
690-9600-356.38-03	REFUSE MONTHLY BILLING	3,338,644	3,532,163	3,565,000	3,621,195	3,650,000
690-9600-356.38-06	TURN ON CHARGES	17,949	19,497	15,500	16,000	16,000
690-9600-356.38-95	FRANCHISE FEE	373,387-	374,487-	387,000-	406,000-	406,000-
* UTILITY FUNDS		2,983,206	3,177,173	3,193,500	3,231,195	3,260,000
690-9600-366.44-13	SHARE OF RECYCLABLE MATLS	8,310	19,383	5,000	5,000	5,000
* OTHER REVENUE		8,310	19,383	5,000	5,000	5,000
** REFUSE		3,035,646	3,259,151	3,251,500	3,303,195	3,332,000
*** REFUSE		3,035,646	3,259,151	3,251,500	3,303,195	3,332,000

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
RISK MANAGEMENT FUND WORKERS COMPENSATION						
700-5020-331.20-01 INVESTMENT INTEREST		32,046	15,874-	15,000	15,000	15,000
* INTEREST		32,046	15,874-	15,000	15,000	15,000
700-5020-361.41-53 RESTITUTION/SUBROGATION		226,355	52,911	20,000	20,000	20,000
700-5020-361.41-61 MISC. RECEIPTS/REVENUE		5,905	7,782	5,000	5,000	5,000
* SUNDRY CHARGES/SPC PRGRMS		232,260	60,693	25,000	25,000	25,000
700-5020-374.51-01 WORKERS COMP-GENERAL FUND		250,106	234,438	272,921	280,970	285,476
700-5020-374.51-02 WORKERS COMP-OTHER FUNDS		228,058	226,561	290,860	324,969	331,135
* INTERNAL SERVICE REVENUES		478,164	460,999	563,781	605,939	616,611
** WORKERS COMPENSATION		742,470	505,818	603,781	645,939	656,611

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>UNEMPLOYMENT INSURANCE</b>						
700-5030-331.20-01	INVESTMENT INTEREST	7	3	0	0	0
*	INTEREST	7	3	0	0	0
700-5030-374.51-21	UNEMPLOYMENT-GENERAL FUND	12,704	44,314	45,535	47,285	48,008
700-5030-374.51-22	UNEMPLOYMENT-OTHER FUNDS	15,604	58,690	63,359	70,509	71,743
*	INTERNAL SERVICE REVENUES	28,308	103,004	108,894	117,794	119,751
**	UNEMPLOYMENT INSURANCE	28,315	103,007	108,894	117,794	119,751

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
700-5040-331.20-01	LIABILITY INSURANCE INVESTMENT INTEREST	367	160	400	400	400
* INTEREST		367	160	400	400	400
700-5040-361.41-02	MISC REIMBURSEMENTS	8,195	1,199	1,000	1,000	1,000
* SUNDAY CHARGES/SPC PRGRMS		8,195	1,199	1,000	1,000	1,000
700-5040-361.42-01	INSURANCE DIVIDEND	122,643	165,540	119,213	119,213	119,213
* SUNDAY CHARGES/SPC PRGRMS		122,643	165,540	119,213	119,213	119,213
700-5040-374.51-11	LIAB/PROP INS-GENERAL FND	365,386	301,384	272,262	239,311	255,714
700-5040-374.51-12	LIAB/PROP INS-OTHER FUNDS	857,848	844,404	740,854	699,840	746,536
* INTERNAL SERVICE REVENUES		1,223,234	1,145,788	1,013,116	939,151	1,002,250
700-5040-381.55-01	TRANSFER-GENERAL FUND	1,810,780	0	0	0	0
* INTERFUND TRANSFERS		1,810,780	0	0	0	0
** LIABILITY INSURANCE		3,165,219	1,312,687	1,133,729	1,059,764	1,122,863

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CITY ATTORNEY						
700-5300-361.41-02	MISC REIMBURSEMENTS	0	0	29,000	0	0
*	SUNDRY CHARGES/SPC PRGRMS	0	0	29,000	0	0
700-5300-374.51-91	LEGAL SERVICES - GEN'L FD	0	316,730	425,897	422,534	422,534
700-5300-374.51-92	LEGAL SERVICES - OTHER FD	0	439,000	458,428	337,466	337,466
*	INTERNAL SERVICE REVENUES	0	755,730	884,325	760,000	760,000
**	CITY ATTORNEY	0	755,730	913,325	760,000	760,000
***	RISK MANAGEMENT FUND	3,936,004	2,677,242	2,759,729	2,583,497	2,659,225

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
FLEET MAINTENANCE FUND						
	FLEET MAINTENANCE					
702-3800-331.20-01	INVESTMENT INTEREST	1,594	684	1,300	1,300	1,300
*	INTEREST	1,594	684	1,300	1,300	1,300
702-3800-351.35-91	FUEL FACILITY SALES	202,652	217,910	191,000	191,000	191,000
*	CHARGES FOR CURRENT SVC	202,652	217,910	191,000	191,000	191,000
702-3800-351.36-07	EXCISE TAX ON FUEL	1,710-	2,620-	3,000-	3,000-	3,000-
*	CHARGES FOR CURRENT SVC	1,710-	2,620-	3,000-	3,000-	3,000-
702-3800-361.41-24	SALE OF SURPLUS PROPERTY	0	0	1,100	1,100	1,100
702-3800-361.41-53	RESTITUTION/SUBROGATION	0	0	4,100	4,100	4,100
702-3800-361.41-61	MISC. RECEIPTS/REVENUE	0	0	150	150	150
*	SUNDRY CHARGES/SPC PRGRMS	0	0	5,350	5,350	5,350
702-3800-361.42-02	COST REIMBURSMENT: BUSD	53,436	0	0	0	0
*	SUNDRY CHARGES/SPC PRGRMS	53,436	0	0	0	0
702-3800-374.51-31	FLEET MAINT SVC-GEN FUND	332,234	270,139	282,581	316,733	319,715
702-3800-374.51-32	FLEET MAINTSVC-OTHER FUND	666,363	645,765	629,628	608,446	614,175
*	INTERNAL SERVICE REVENUES	998,597	915,904	912,209	925,179	933,890
**	FLEET MAINTENANCE	1,254,569	1,131,878	1,106,859	1,119,829	1,128,540
***	FLEET MAINTENANCE FUND	1,254,569	1,131,878	1,106,859	1,119,829	1,128,540

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
INFORMAT'N SYSTEMS SVC FD						
INFORMATION SYSTEMS SVCS						
703-3700-331.20-01 INVESTMENT INTEREST		242	105	360	300	300
* INTEREST		242	105	360	300	300
703-3700-361.41-61 MISC. RECEIPTS/REVENUE		308	103	0	0	0
* SUNDRY CHARGES/SPC PRGRMS		308	103	0	0	0
703-3700-374.51-71 COMPUTER SVC-GENERAL FUND		164,328	187,718	188,185	212,073	215,146
703-3700-374.51-72 COMPUTER SVC-OTHER FUNDS		221,809	200,892	217,737	212,288	215,365
* INTERNAL SERVICE REVENUES		386,137	388,610	405,922	424,361	430,511
** INFORMATION SYSTEMS SVCS		386,687	388,818	406,282	424,661	430,811
*** INFORMAT'N SYSTEMS SVC FD		386,687	388,818	406,282	424,661	430,811

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
UTL BILL, ACCT & COLL SVC						
UTL BILL, ACCT & COLL SVC						
761-3100-331.20-01 INVESTMENT INTEREST		656	235	600	600	600
* INTEREST		656	235	600	600	600
761-3100-356.38-07 DELINQUENT PROCESSING FEE		289,964	265,912	287,000	280,000	280,000
* UTILITY FUNDS		289,964	265,912	287,000	280,000	280,000
761-3100-371.50-41 BUS OFFICE SVC-WATER		163,005	183,459	206,987	221,329	230,591
761-3100-371.50-42 BUS OFFICE SVC-ELECTRIC		336,911	332,947	385,386	410,726	421,839
761-3100-371.50-43 BUS OFFICE SVC-WASTEWATER		116,505	128,546	141,670	150,373	156,824
761-3100-371.50-44 BUS OFFICE SVC-REFUSE		127,925	130,351	145,323	155,934	161,195
* INTERNAL SERVICE REVENUES		744,346	775,303	879,366	938,362	970,449
** UTL BILL, ACCT & COLL SVC		1,034,966	1,041,450	1,166,966	1,218,962	1,251,049

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
METER READING & SERVICE						
761-3110-371.50-21	METER/SVC COSTS-WATER	223,560	233,148	233,592	277,728	284,063
761-3110-371.50-22	METER/SVC COSTS-ELECTRIC	223,560	233,148	233,592	277,728	284,063
*	INTERNAL SERVICE REVENUES	447,120	466,296	467,184	555,456	568,126
**	METER READING & SERVICE	447,120	466,296	467,184	555,456	568,126
***	UTL BILL, ACCT & COLL SVC	1,482,086	1,507,746	1,634,150	1,774,418	1,819,175

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

PAGE 100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
REDEV OBLIGAT'N RETIRE FD CRA						
805-9200-301.10-01 PROPERTY TAXES-CURRENT		1,451,352	3,309,848	3,236,766	3,272,098	3,272,098
* PROPERTY TAXES		1,451,352	3,309,848	3,236,766	3,272,098	3,272,098
805-9200-331.20-01 INVESTMENT INTEREST		684	435-	0	0	0
* INTEREST		684	435-	0	0	0
** CRA		1,452,036	3,309,413	3,236,766	3,272,098	3,272,098
*** REDEV OBLIGAT'N RETIRE FD		1,452,036	3,309,413	3,236,766	3,272,098	3,272,098

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

PAGE 101

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CRA-LOW/MOD FUND						
CRA-LOW/MOD						
810-9700-331.20-01	INVESTMENT INTEREST	3,988	439-	100	50	50
*	INTEREST	3,988	439-	100	50	50
**	CRA-LOW/MOD	3,988	439-	100	50	50
***	CRA-LOW/MOD FUND	3,988	439-	100	50	50

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

PAGE 102

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CRA-DEBT SERVICE FUND						
CRA						
830-9200-306.14-02	TAX INCREMENT	1,000,928	0	0	0	0
830-9200-306.14-06	SBE APPORTIONMENT	6,234	0	0	0	0
* OTHER TAXES-CRA		1,007,162	0	0	0	0
830-9200-331.20-01	INVESTMENT INTEREST	497-	52	150	150	150
830-9200-331.20-03	INT. EARNED-FISCAL AGENT	23,288	59,660	40,000	42,000	42,000
* INTEREST		22,791	59,711	40,150	42,150	42,150
830-9200-381.56-88	TRANS-RDV OBLIG RETIRE FD	0	1,558,892	1,624,430	1,542,719	1,570,339
830-9200-381.56-93	TRNSF - 07 TAP BOND FUND	255,766	87,691	939,161	0	0
830-9200-381.56-97	TRANS - CRA ADMIN FUND	0	425,000	0	0	0
* INTERFUND TRANSFERS		255,766	2,071,584	2,563,591	1,542,719	1,570,339
** CRA		1,285,719	2,131,295	2,603,741	1,584,869	1,612,489

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
2007 T.A.P. BOND EXPENSES 830-9210-331.20-03 INT. EARNED-FISCAL AGENT		924	805	500	800	800
* INTEREST		924	805	500	800	800
** 2007 T.A.P. BOND EXPENSES		924	805	500	800	800

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

PAGE 104

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CRA-DOWNTOWN						
830-9300-306.14-01	TAX INCREMENT-DOWNTOWN	621,837	0	0	0	0
830-9300-306.14-06	SBE APPORTIONMENT	38,248	0	0	0	0
* OTHER TAXES-CRA		660,085	0	0	0	0
830-9300-331.20-01	INVESTMENT INTEREST	270-	28	75	75	75
* INTEREST		270-	28	75	75	75
830-9300-381.56-88	TRANS-RDV OBLIG RETIRE FD	0	940,401	1,003,589	974,491	991,550
830-9300-381.56-93	TRNSF - 07 TAP BOND FUND	82,123	20,531	20,532	20,532	20,532
* INTERFUND TRANSFERS		82,123	960,931	1,024,121	995,023	1,012,082
** CRA-DOWNTOWN		741,938	960,960	1,024,196	995,098	1,012,157

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

PAGE 105

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CRA-MIDWAY						
830-9400-306.14-03	TAX INCREMENT-MIDWAY	276,379	0	0	0	0
830-9400-306.14-06	SBE APPORTIONMENT	1,431	0	0	0	0
*	OTHER TAXES-CRA	277,810	0	0	0	0
830-9400-331.20-01	INVESTMENT INTEREST	76-	8	25	25	25
*	INTEREST	76-	8	25	25	25
830-9400-381.56-88	TRANS-RDV OBLIG RETIRE FD	0	429,286	430,317	417,893	425,209
*	INTERFUND TRANSFERS	0	429,286	430,317	417,893	425,209
**	CRA-MIDWAY	277,734	429,294	430,342	417,918	425,234
***	CRA-DEBT SERVICE FUND	2,306,315	3,522,354	4,058,779	2,998,685	3,050,680

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

PAGE 106

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CRA-ADMIN FUND						
CRA						
850-9200-331.20-01	INVESTMENT INTEREST	3,573	2,098	2,000	3,000	3,000
*	INTEREST	3,573	2,098	2,000	3,000	3,000
850-9200-331.25-07	LEASE INCOME	3,800	200	0	0	0
*	OTHER INCOME	3,800	200	0	0	0
850-9200-361.41-61	MISC. RECEIPTS/REVENUE	0	33	0	0	0
*	SUNDRY CHARGES/SPC PRGRMS	0	33	0	0	0
850-9200-381.56-88	TRANS-RDV OBLIG RETIRE FD	0	125,000	250,000	285,000	285,000
850-9200-381.56-91	TRNSFR - CRA PROJECT FUND	209,508	0	0	0	0
850-9200-381.56-93	TRNSF - 07 TAP BOND FUND	106,772	0	0	0	0
*	INTERFUND TRANSFERS	316,280	125,000	250,000	285,000	285,000
**	CRA	323,653	127,331	252,000	288,000	288,000
***	CRA-ADMIN FUND	323,653	127,331	252,000	288,000	288,000

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

PAGE 107

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
2007 TAPB PROCEEDS TAX ALLOC. BDS						
855-9500-331.20-01 INVESTMENT INTEREST		1,912	39-	1,000	300	300
855-9500-331.20-03 INT. EARNED-FISCAL AGENT		5,286	3,326	2,000	3,200	3,200
855-9500-331.20-08 MISC. INTEREST		232	360	0	0	0
* INTEREST		7,430	3,646	3,000	3,500	3,500
855-9500-361.41-61 MISC. RECEIPTS/REVENUE		1,495	0	0	0	0
* SUNDRY CHARGES/SPC PRGRMS		1,495	0	0	0	0
855-9500-395.89-05 LOAN PRIN - UGAPO/HAVEN		0	0	0	2,313	2,313
* OTHER LOAN REVENUES		0	0	0	2,313	2,313
** TAX ALLOC. BDS		8,925	3,646	3,000	5,813	5,813
*** 2007 TAPB PROCEEDS		8,925	3,646	3,000	5,813	5,813

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

PAGE 108

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
2003 TABS BOND PROCEEDS TAX ALLOC. BDS						
856-9500-331.20-01 INVESTMENT INTEREST		921	164-	400	500	500
856-9500-331.20-09 LOAN INTEREST		0	29,215	48,183	14,340	13,562
* INTEREST		921	29,050	48,583	14,840	14,062
856-9500-361.41-61 MISC. RECEIPTS/REVENUE		0	0	6,019	0	0
* SUNDRY CHARGES/SPC PRGRMS		0	0	6,019	0	0
856-9500-395.89-03 LOAN PRINCIPAL - FREEMAN		0	12,550	21,690	18,134	18,912
* OTHER LOAN REVENUES		0	12,550	21,690	18,134	18,912
** TAX ALLOC. BDS		921	41,601	76,292	32,974	32,974
*** 2003 TABS BOND PROCEEDS		921	41,601	76,292	32,974	32,974

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

PAGE 109

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
2003 TAB PROCEEDS-LOW/MOD CRA-LOW/MOD						
857-9700-331.20-01 INVESTMENT INTEREST		1,729	361	1,000	900	900
* INTEREST		1,729	361	1,000	900	900
** CRA-LOW/MOD		1,729	361	1,000	900	900
*** 2003 TAB PROCEEDS-LOW/MOD		1,729	361	1,000	900	900

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CRA PROJECT FUND						
CRA						
860-9200-331.20-01	INVESTMENT INTEREST	4,644	14-	0	0	0
*	INTEREST	4,644	14-	0	0	0
**	CRA	4,644	14-	0	0	0
***	CRA PROJECT FUND	4,644	14-	0	0	0

## FY15 &amp; FY16 ADOPTED BUDGET - REVENUES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
		86,973,880	85,843,884	94,008,536	85,906,102	89,612,390

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## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 1

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>GENERAL FUND</b>						
<b>CITY COUNCIL</b>						
001-1000-411.10-10 PAYROLL-REGULAR		23,529	23,304	22,745	23,464	23,529
* SALARY & WAGES		23,529	23,304	22,745	23,464	23,529
001-1000-411.15-10 FICA		1,800	1,783	1,740	1,795	1,800
001-1000-411.15-20 WORKERS COMP		521	523	553	478	480
001-1000-411.15-40 LIFE INSURANCE		446	381	374	447	447
001-1000-411.15-50 HEALTH INSURANCE		30,435	30,079	39,193	48,289	49,738
001-1000-411.15-60 DENTAL INSURANCE		5,784	6,018	4,623	4,868	4,868
* FRINGE BENEFITS		38,986	38,784	46,483	55,877	57,333
001-1000-411.23-01 ADVERTISING/PUBLISHING		45	76	0	0	0
001-1000-411.23-02 PRINTING/BINDING		488	172	0	150	150
001-1000-411.23-03 DUES/SUBSCRIPTIONS		14,754	17,703	18,000	18,000	18,000
001-1000-411.23-04 POSTAGE/MAILING COSTS		0	9	0	0	0
001-1000-411.23-05 TRAVEL/CONFERENCES		11,272	11,920	11,000	11,000	11,000
* CONTRACTUAL SERVICES		26,559	29,879	29,000	29,150	29,150
001-1000-411.25-10 VISION ALLOWANCE		460	0	500	500	500
* CONTRACT SVC-EMPLOYEE SPC		460	0	500	500	500
001-1000-411.33-11 PROFESSIONAL SERVICES		0	31,600	66,600	70,665	70,665
* CONTRACT SVC-PROFESSIONAL		0	31,600	66,600	70,665	70,665
001-1000-411.36-00 DEPARTMENTAL SUPPLIES		879	1,732	1,500	1,500	1,500
001-1000-411.36-07 FOOD/MEALS COST		584	777	600	600	600
* DEPARTMENTAL SUPPLIES		1,463	2,510	2,100	2,100	2,100

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-1000-411.41-86	COMMUNITY PROMOTION	0	5,300	800	0	0
* SUNDRY CHARGES/SPC PRGRMS		0	5,300	800	0	0
** CITY COUNCIL		90,997	131,376	168,228	181,756	183,277

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 3

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
	CITY MANAGER					
001-1200-412.10-10	PAYROLL-REGULAR	109,139	197,584	201,312	232,244	232,800
001-1200-412.10-41	MANAGEMENT INCENTIVE	3,951	5,161	0	0	0
001-1200-412.10-56	WORKING OUT OF CLASS	0	0	7,336	0	0
001-1200-412.10-70	COMP TIME PAYOFF	3,005	7,024	8,382	9,672	9,698
001-1200-412.10-71	VACATION PAYOFF	6,009	0	24,943	10,768	10,798
001-1200-412.10-72	SICK LEAVE PAYOFF	4,807	0	18,931	8,624	8,647
001-1200-412.10-73	HOLIDAY PAYOFF	14	0	3,312	0	0
001-1200-412.10-85	LTD REIMBURSEMENT	0	1,927-	0	0	0
* SALARY & WAGES		126,925	207,842	264,216	261,308	261,943
001-1200-412.15-10	FICA	5,625	10,795	13,614	12,318	12,337
001-1200-412.15-15	PERS	26,581	48,112	41,493	49,122	52,165
001-1200-412.15-20	WORKERS COMP	3,316	6,858	10,092	11,602	11,633
001-1200-412.15-30	UNEMPLOYMENT INSURANCE	357	2,213	2,255	2,601	2,608
001-1200-412.15-40	LIFE INSURANCE	147	210	208	269	269
001-1200-412.15-51	SECTION 14.2A BENEFIT	10,215	15,114	15,834	17,366	17,417
001-1200-412.15-70	UTILITY CREDIT	1,206	3,013	2,369	2,850	2,867
001-1200-412.15-80	BENEFIT ALLOWANCE	11,415	26,449	24,099	28,194	28,278
* FRINGE BENEFITS		58,862	112,764	109,964	124,322	127,574
001-1200-412.23-01	ADVERTISING/PUBLISHING	96	0	0	0	0
001-1200-412.23-02	PRINTING/BINDING	178	5,049	7,870	8,000	8,000
001-1200-412.23-03	DUES/SUBSCRIPTIONS	2,100	1,828	1,800	2,060	2,060
001-1200-412.23-04	POSTAGE/MAILING COSTS	55	398	50	50	50
001-1200-412.23-05	TRAVEL/CONFERENCES	3,174	8,810	3,592	5,000	5,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-1200-412.23-06	STAFF TRAINING	0	2,492	1,630	1,500	1,500
001-1200-412.23-27	CONTRACT EMPLOYMENT SVCS	0	0	50,000	0	0
001-1200-412.23-47	GENERAL EXPENSES	0	2,307	0	0	0
* CONTRACTUAL SERVICES		5,603	20,884	64,942	16,610	16,610
001-1200-412.25-10	VISION ALLOWANCE	0	0	250	250	250
* CONTRACT SVC-EMPLOYEE SPC		0	0	250	250	250
001-1200-412.26-05	TELEPHONE SVC	770	1,376	1,788	1,400	1,400
001-1200-412.26-07	RADIO TRANSMISSION SVCS	817	0	0	0	0
* CONTRACTUAL SVC-UTILITIES		1,587	1,376	1,788	1,400	1,400
001-1200-412.33-11	PROFESSIONAL SERVICES	0	6,973	10,000	5,000	5,000
* CONTRACT SVC-PROFESSIONAL		0	6,973	10,000	5,000	5,000
001-1200-412.36-00	DEPARTMENTAL SUPPLIES	504	530	207	250	250
001-1200-412.36-07	FOOD/MEALS COST	509	274	600	500	500
* DEPARTMENTAL SUPPLIES		1,013	805	807	750	750
001-1200-412.51-73	INTERFUND SVC-FLEET MAINT	4,116	5,688	6,483	5,834	5,889
* INTERFUND SERVICE PYMTS		4,116	5,688	6,483	5,834	5,889
001-1200-412.89-48	COMPUTER HARDWARE	61	0	193	0	0
* NONCAPITALIZED ASSETS		61	0	193	0	0
** CITY MANAGER		198,167	356,331	458,643	415,474	419,416

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>ECONOMIC DEVELOPMENT</b>						
001-1210-412.23-03	DUES/SUBSCRIPTIONS	0	0	225	225	225
001-1210-412.23-05	TRAVEL/CONFERENCES	0	1,160	2,908	1,550	1,550
* CONTRACTUAL SERVICES		0	1,160	3,133	1,775	1,775
001-1210-412.26-05	TELEPHONE SVC	0	322	312	400	400
* CONTRACTUAL SVC-UTILITIES		0	322	312	400	400
001-1210-412.36-00	DEPARTMENTAL SUPPLIES	0	0	475	475	475
001-1210-412.36-07	FOOD/MEALS COST	0	0	400	400	400
* DEPARTMENTAL SUPPLIES		0	0	875	875	875
** ECONOMIC DEVELOPMENT		0	1,482	4,320	3,050	3,050

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>PERSONNEL</b>						
001-1300-412.10-10	PAYROLL-REGULAR	100,358	115,241	130,139	102,788	103,095
001-1300-412.10-30	OVERTIME	246	769	1,000	1,000	1,000
001-1300-412.10-41	MANAGEMENT INCENTIVE	3,554	3,544	0	0	0
001-1300-412.10-51	INCENTIVE PAY	2,310	2,314	2,324	2,310	2,310
001-1300-412.10-70	COMP TIME PAYOFF	2,244	3,856	5,322	3,464	3,474
001-1300-412.10-71	VACATION PAYOFF	4,085	4,451	5,942	3,437	3,446
001-1300-412.10-72	SICK LEAVE PAYOFF	6,861	2,189	5,226	4,129	4,140
001-1300-412.10-73	HOLIDAY PAYOFF	98	35	482	0	0
* SALARY & WAGES		119,756	132,400	150,435	117,128	117,465
001-1300-412.15-10	FICA	7,789	8,728	9,663	7,832	7,841
001-1300-412.15-15	PERS	25,713	29,358	26,932	22,231	23,614
001-1300-412.15-20	WORKERS COMP	3,044	4,003	6,526	5,135	5,150
001-1300-412.15-30	UNEMPLOYMENT INSURANCE	318	1,291	1,464	1,151	1,155
001-1300-412.15-40	LIFE INSURANCE	204	245	243	239	239
001-1300-412.15-51	SECTION 14.2A BENEFIT	1,490	2,200	2,305	0	0
001-1300-412.15-70	UTILITY CREDIT	1,204	1,088	1,208	905	911
001-1300-412.15-80	BENEFIT ALLOWANCE	13,632	15,129	16,674	13,170	13,197
001-1300-412.15-84	VEHICLE ALLOWANCE	0	2,100	2,137	2,113	2,125
* FRINGE BENEFITS		53,394	64,141	67,152	52,776	54,232
001-1300-412.23-01	ADVERTISING/PUBLISHING	9,377	6,126	10,000	10,000	10,000
001-1300-412.23-02	PRINTING/BINDING	102-	39	500	500	500
001-1300-412.23-03	DUES/SUBSCRIPTIONS	1,522	1,115	2,200	2,200	2,200
001-1300-412.23-04	POSTAGE/MAILING COSTS	0	29	100	100	100

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-1300-412.23-05	TRAVEL/CONFERENCES	1,342	4,360	4,000	4,000	4,000
001-1300-412.23-06	STAFF TRAINING	323	635	5,000	5,000	5,000
* CONTRACTUAL SERVICES		12,462	12,303	21,800	21,800	21,800
001-1300-412.25-04	VEHICLE ALLOWANCE	2,012	0	0	0	0
001-1300-412.25-05	MILEAGE REIMBURSEMENT	0	42	100	100	100
001-1300-412.25-09	TUITION/BOOKS REIMBURSEMT	31,756	34,466	35,000	42,000	42,000
001-1300-412.25-10	VISION ALLOWANCE	0	556	500	500	250
* CONTRACT SVC-EMPLOYEE SPC		33,768	35,064	35,600	42,600	42,350
001-1300-412.26-05	TELEPHONE SVC	454	707	1,000	750	750
001-1300-412.26-07	RADIO TRANSMISSION SVCS	323	0	0	0	0
* CONTRACTUAL SVC-UTILITIES		777	707	1,000	750	750
001-1300-412.30-17	REPAIR/MAINT-SOFTWARE	4,375	4,357	5,000	4,675	4,910
* CONTRACT SVC REPAIR/MAINT		4,375	4,357	5,000	4,675	4,910
001-1300-412.33-11	PROFESSIONAL SERVICES	67,862	8,934	111,065	85,000	85,000
001-1300-412.33-13	CONSULTING SERVICES	16,420	0	0	0	0
001-1300-412.33-32	MEDICAL/PHYSICAL EXAMS	7,529	6,082	8,000	8,000	8,000
* CONTRACT SVC-PROFESSIONAL		91,811	15,016	119,065	93,000	93,000
001-1300-412.36-00	DEPARTMENTAL SUPPLIES	826	287	1,000	1,000	1,000
001-1300-412.36-07	FOOD/MEALS COST	0	42	0	0	0
* DEPARTMENTAL SUPPLIES		826	329	1,000	1,000	1,000
001-1300-412.41-15	SPECIAL EMPLOYEE PROGRAMS	417	574	1,000	1,000	1,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-1300-412.41-16	RECRUITMENT EXPENSE	576	159	1,000	1,000	1,000
001-1300-412.41-17	PERSONNEL TEST COSTS	2,718	3,477	4,000	5,000	5,000
001-1300-412.41-20	SPECIAL INVESTIGATION EXP	7,112	3,678	0	0	0
* SUNDAY CHARGES/SPC PRGRMS		10,823	7,887	6,000	7,000	7,000
001-1300-412.44-99	PRIOR PERIOD ADJUSTMENT	0	125-	0	0	0
* SUNDAY CHARGES/SPC PRGRMS		0	125-	0	0	0
001-1300-412.54-13	PERSONNEL SERVICES	155,210-	172,669-	191,567-	197,708-	198,782-
* CONTRA EXPENDITURE		155,210-	172,669-	191,567-	197,708-	198,782-
001-1300-412.89-48	COMPUTER HARDWARE	0	523	0	0	0
* NONCAPITALIZED ASSETS		0	523	0	0	0
** PERSONNEL		172,782	99,933	215,485	143,021	143,725

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CITY CLERK						
001-1400-412.10-10 PAYROLL-REGULAR		42,228	47,381	49,500	49,264	49,399
001-1400-412.10-30 OVERTIME		0	0	4	0	0
001-1400-412.10-70 COMP TIME PAYOFF		0	0	0	928	931
001-1400-412.10-71 VACATION PAYOFF		617	220	463	0	0
001-1400-412.10-72 SICK LEAVE PAYOFF		6,961	220	463	0	0
001-1400-412.10-73 HOLIDAY PAYOFF		317	366	0	0	0
* SALARY & WAGES		50,123	48,188	50,430	50,192	50,330
001-1400-412.15-10 FICA		4,337	4,268	4,445	4,434	4,447
001-1400-412.15-15 PERS		10,059	10,586	9,822	10,208	10,840
001-1400-412.15-20 WORKERS COMP		690	810	990	985	988
001-1400-412.15-30 UNEMPLOYMENT INSURANCE		131	519	543	540	542
001-1400-412.15-40 LIFE INSURANCE		77	85	84	95	95
001-1400-412.15-50 HEALTH INSURANCE		3,742	4,097	4,554	5,143	5,297
001-1400-412.15-60 DENTAL INSURANCE		880	1,065	982	1,108	1,108
001-1400-412.15-70 UTILITY CREDIT		1,300	1,500	1,437	1,509	1,518
001-1400-412.15-80 BENEFIT ALLOWANCE		8,188	9,468	9,525	9,497	9,525
001-1400-412.15-84 VEHICLE ALLOWANCE		0	250	239	251	253
* FRINGE BENEFITS		29,404	32,649	32,621	33,770	34,613
001-1400-412.23-03 DUES/SUBSCRIPTIONS		348	359	410	420	430
001-1400-412.23-04 POSTAGE/MAILING COSTS		32	47	80	80	80
001-1400-412.23-05 TRAVEL/CONFERENCES		175	0	150	150	150
001-1400-412.23-06 STAFF TRAINING		20	0	1,800	1,800	1,600
* CONTRACTUAL SERVICES		575	406	2,440	2,450	2,260

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-1400-412.25-04	VEHICLE ALLOWANCE	217	0	0	0	0
001-1400-412.25-10	VISION ALLOWANCE	0	0	250	250	250
* CONTRACT SVC-EMPLOYEE SPC		217	0	250	250	250
001-1400-412.33-72	ORDINANCE CODIFICATION SV	3,642	2,365	6,502	6,000	6,000
* CONTRACT SVC-PROFESSIONAL		3,642	2,365	6,502	6,000	6,000
001-1400-412.36-00	DEPARTMENTAL SUPPLIES	489	537	600	600	600
* DEPARTMENTAL SUPPLIES		489	537	600	600	600
** CITY CLERK		84,450	84,144	92,843	93,262	94,053

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>ELECTIONS</b>						
001-1500-412.23-01	ADVERTISING/PUBLISHING	0	103	498	150	0
*	CONTRACTUAL SERVICES	0	103	498	150	0
001-1500-412.33-71	COUNTY ELECTION SERVICES	0	21,253	0	40,000	0
*	CONTRACT SVC-PROFESSIONAL	0	21,253	0	40,000	0
**	ELECTIONS	0	21,355	498	40,150	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CITY ATTORNEY						
001-1800-412.33-04	LEGAL SERVICES	523,314	0	0	0	0
*	CONTRACT SVC-PROFESSIONAL	523,314	0	0	0	0
001-1800-412.44-99	PRIOR PERIOD ADJUSTMENT	9,585-	1,064-	0	0	0
*	SUNDRY CHARGES/SPC PRGRMS	9,585-	1,064-	0	0	0
001-1800-412.50-18	INTERFUND SVC-C/ATTORNEY	0	316,730	425,897	422,534	422,534
*	INTERFUND SERVICE PYMTS	0	316,730	425,897	422,534	422,534
001-1800-412.54-18	CITY ATTORNEY SERVICES	439,000-	0	0	0	0
*	CONTRA EXPENDITURE	439,000-	0	0	0	0
**	CITY ATTORNEY	74,729	315,666	425,897	422,534	422,534

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>FISCAL SERVICES</b>						
001-1900-412.10-10	PAYROLL-REGULAR	201,780	237,369	267,892	274,714	279,146
001-1900-412.10-30	OVERTIME	7,323	1,524	3,895	3,500	3,500
001-1900-412.10-41	MANAGEMENT INCENTIVE	3,383	2,927	0	0	0
001-1900-412.10-51	INCENTIVE PAY	2,310	2,314	2,324	2,310	2,310
001-1900-412.10-58	EDUCATION INCENTIVE BONUS	0	125	375	0	0
001-1900-412.10-70	COMP TIME PAYOFF	1,635	2,267	6,422	6,423	6,512
001-1900-412.10-71	VACATION PAYOFF	2,842	1,030	8,323	3,657	3,667
001-1900-412.10-72	SICK LEAVE PAYOFF	4,692	4,077	4,124	4,393	4,405
001-1900-412.10-73	HOLIDAY PAYOFF	248	193	0	0	0
* SALARY & WAGES		224,213	251,827	293,355	294,997	299,540
001-1900-412.15-10	FICA	15,459	17,997	20,720	21,032	21,363
001-1900-412.15-15	PERS	48,905	55,292	54,666	58,340	62,779
001-1900-412.15-20	WORKERS COMP	6,084	8,094	13,348	13,688	13,909
001-1900-412.15-30	UNEMPLOYMENT INSURANCE	637	2,609	2,992	3,064	3,113
001-1900-412.15-40	LIFE INSURANCE	303	284	279	317	317
001-1900-412.15-50	HEALTH INSURANCE	10,478	11,262	12,213	12,966	13,355
001-1900-412.15-60	DENTAL INSURANCE	1,173	1,278	1,180	1,330	1,330
001-1900-412.15-70	UTILITY CREDIT	862	2,175	2,587	2,716	2,732
001-1900-412.15-80	BENEFIT ALLOWANCE	31,181	40,361	47,383	47,400	47,528
001-1900-412.15-84	VEHICLE ALLOWANCE	0	2,100	2,012	2,113	2,125
* FRINGE BENEFITS		115,082	141,453	157,380	162,966	168,551
001-1900-412.23-01	ADVERTISING/PUBLISHING	87	0	125	500	500
001-1900-412.23-02	PRINTING/BINDING	722	364	500	650	650

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-1900-412.23-03	DUES/SUBSCRIPTIONS	872	1,020	985	1,020	1,060
001-1900-412.23-04	POSTAGE/MAILING COSTS	48	7	25	25	25
001-1900-412.23-05	TRAVEL/CONFERENCES	393	525	2,000	3,500	3,500
001-1900-412.23-06	STAFF TRAINING	928	1,560	1,705	2,000	2,000
001-1900-412.23-27	CONTRACT EMPLOYMENT SVCS	64,502	14,390	0	0	0
001-1900-412.23-46	RETURNED CHECK/BANK FEES	50,183	43,660	47,000	47,000	47,000
* CONTRACTUAL SERVICES		117,735	61,526	52,340	54,695	54,735
001-1900-412.25-04	VEHICLE ALLOWANCE	2,013	0	0	0	0
001-1900-412.25-05	MILEAGE REIMBURSEMENT	85	96	25	100	100
001-1900-412.25-10	VISION ALLOWANCE	500	0	500	500	500
* CONTRACT SVC-EMPLOYEE SPC		2,598	96	525	600	600
001-1900-412.26-05	TELEPHONE SVC	454	856	900	900	900
001-1900-412.26-07	RADIO TRANSMISSION SVCS	474	0	0	0	0
* CONTRACTUAL SVC-UTILITIES		928	856	900	900	900
001-1900-412.30-06	REPAIR/MAINT-EQUIPMENT	104	138	0	0	0
001-1900-412.30-17	REPAIR/MAINT-SOFTWARE	16,690	17,801	19,565	20,403	21,600
* CONTRACT SVC REPAIR/MAINT		16,794	17,939	19,565	20,403	21,600
001-1900-412.33-11	PROFESSIONAL SERVICES	36,850	25,852	47,775	30,000	30,000
001-1900-412.33-12	AUDIT SERVICES	5,843	9,911	14,586	13,665	15,750
* CONTRACT SVC-PROFESSIONAL		42,693	35,764	62,361	43,665	45,750
001-1900-412.36-00	DEPARTMENTAL SUPPLIES	1,726	952	2,000	2,000	2,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* DEPARTMENTAL SUPPLIES		1,726	952	2,000	2,000	2,000
001-1900-412.54-19 FISCAL SERVICES		340,606-	305,931-	337,910-	330,225-	336,981-
* CONTRA EXPENDITURE		340,606-	305,931-	337,910-	330,225-	336,981-
001-1900-412.89-46 OFF FURN/EQUIP/FIXTURES		0	0	495	0	0
001-1900-412.89-48 COMPUTER HARDWARE		116	656	0	0	0
* NONCAPITALIZED ASSETS		116	656	495	0	0
** FISCAL SERVICES		181,279	205,137	251,011	250,001	256,695

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
PURCHASING & A/P						
001-1910-412.10-10 PAYROLL-REGULAR		38,113	27,998	39,760	43,633	45,109
001-1910-412.10-30 OVERTIME		14,930	24,188	15,219	20,000	15,000
001-1910-412.10-56 WORKING OUT OF CLASS		0	190	0	0	0
001-1910-412.10-70 COMP TIME PAYOFF		0	0	805	839	867
001-1910-412.10-73 HOLIDAY PAYOFF		142	0	0	0	0
* SALARY & WAGES		53,185	52,376	55,784	64,472	60,976
001-1910-412.15-10 FICA		4,020	3,810	4,058	4,000	4,116
001-1910-412.15-15 PERS		8,299	6,226	8,053	9,229	10,104
001-1910-412.15-20 WORKERS COMP		1,034	978	1,986	2,180	2,253
001-1910-412.15-30 UNEMPLOYMENT INSURANCE		107	316	445	489	505
001-1910-412.15-80 BENEFIT ALLOWANCE		13,504	13,490	10,911	11,398	11,432
* FRINGE BENEFITS		26,964	24,820	25,453	27,296	28,410
001-1910-412.23-01 ADVERTISING/PUBLISHING		0	0	150	0	0
001-1910-412.23-02 PRINTING/BINDING		1,593	1,955	1,100	500	500
001-1910-412.23-04 POSTAGE/MAILING COSTS		0	37	0	0	0
001-1910-412.23-06 STAFF TRAINING		22	244	300	300	300
* CONTRACTUAL SERVICES		1,615	2,236	1,550	800	800
001-1910-412.25-05 MILEAGE REIMBURSEMENT		42	0	0	0	0
001-1910-412.25-10 VISION ALLOWANCE		0	0	0	250	250
* CONTRACT SVC-EMPLOYEE SPC		42	0	0	250	250
001-1910-412.30-17 REPAIR/MAINT-SOFTWARE		8,068	9,270	9,600	9,995	10,495
* CONTRACT SVC REPAIR/MAINT		8,068	9,270	9,600	9,995	10,495

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-1910-412.36-00	DEPARTMENTAL SUPPLIES	292	506	750	750	800
*	DEPARTMENTAL SUPPLIES	292	506	750	750	800
001-1910-412.54-20	PURCHASING & A/P SERVICES	65,012-	51,509-	55,642-	60,876-	59,754-
*	CONTRA EXPENDITURE	65,012-	51,509-	55,642-	60,876-	59,754-
001-1910-412.89-48	COMPUTER HARDWARE	97	0	0	0	0
*	NONCAPITALIZED ASSETS	97	0	0	0	0
**	PURCHASING & A/P	25,251	37,700	37,495	42,687	41,977

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
	T.V. GOVERNMENT ACCESS					
001-2060-446.10-30	OVERTIME	1,227	2,294	2,200	2,200	2,200
*	SALARY & WAGES	1,227	2,294	2,200	2,200	2,200
001-2060-446.15-10	FICA	89	171	170	168	168
001-2060-446.15-80	BENEFIT ALLOWANCE	233	239	0	0	0
*	FRINGE BENEFITS	322	410	170	168	168
001-2060-446.23-02	PRINTING/BINDING	0	498	0	0	0
001-2060-446.23-04	POSTAGE/MAILING COSTS	0	255	0	0	0
001-2060-446.23-06	STAFF TRAINING	14	0	0	0	0
*	CONTRACTUAL SERVICES	14	753	0	0	0
001-2060-446.30-06	REPAIR/MAINT-EQUIPMENT	12,875	2,062	2,000	2,000	2,000
*	CONTRACT SVC REPAIR/MAINT	12,875	2,062	2,000	2,000	2,000
001-2060-446.33-11	PROFESSIONAL SERVICES	995	995	1,000	3,900	3,900
*	CONTRACT SVC-PROFESSIONAL	995	995	1,000	3,900	3,900
001-2060-446.36-00	DEPARTMENTAL SUPPLIES	150	439	700	700	700
*	DEPARTMENTAL SUPPLIES	150	439	700	700	700
001-2060-446.89-15	BUILDING IMPROVEMENTS	0	4,209	0	0	0
001-2060-446.89-48	COMPUTER HARDWARE	2,343	639	6,500	0	0
001-2060-446.89-56	MACHINERY/EQUIPMENT	5,567	3,192	0	0	0
*	NONCAPITALIZED ASSETS	7,910	8,040	6,500	0	0
001-2060-446.90-15	BUILDING IMPROVEMENTS	0	1,436	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-2060-446.90-49	COMPUTER SOFTWARE	0	0	3,100	0	0
001-2060-446.90-56	MACHINERY/EQUIPMENT	0	0	41,130	61,132	61,132
*	CAPITAL EXPENDITURES	0	1,436	44,230	61,132	61,132
**	T.V. GOVERNMENT ACCESS	23,493	16,428	56,800	70,100	70,100

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
POLICE						
001-2200-421.10-10 PAYROLL-REGULAR		2,270,837	2,118,311	2,213,591	2,242,844	2,285,112
001-2200-421.10-30 OVERTIME		580,364	622,805	416,500	316,376	316,376
001-2200-421.10-35 OVERTIME - SPECIAL EVENTS		0	0	50,000	85,000	85,000
001-2200-421.10-40 DEFERRED COMP		4,294	2,224	0	0	0
001-2200-421.10-41 MANAGEMENT INCENTIVE		5,499	4,714	0	0	0
001-2200-421.10-51 INCENTIVE PAY		80,383	84,546	80,462	81,301	81,543
001-2200-421.10-56 WORKING OUT OF CLASS		139	2,657	4,692	0	0
001-2200-421.10-57 SEVERANCE SETTLEMENT		10,118	0	0	0	0
001-2200-421.10-59 RECRUITMENT BONUS		5,000	1,000	0	0	0
001-2200-421.10-70 COMP TIME PAYOFF		34,823	32,937	60,498	37,000	37,477
001-2200-421.10-71 VACATION PAYOFF		40,361	69,451	83,035	45,083	45,879
001-2200-421.10-72 SICK LEAVE PAYOFF		14,801	30,189	48,079	16,600	16,924
001-2200-421.10-73 HOLIDAY PAYOFF		43,418	44,804	51,021	42,459	43,550
001-2200-421.10-80 WORKERS COMP-REIMBURSEMENT		14,759-	3,480-	51,212-	0	0
001-2200-421.10-85 LTD REIMBURSEMENT		0	1,927	0	0	0
001-2200-421.10-95 SEVERANCE PACKAGE		0	0	149,400	0	0
* SALARY & WAGES		3,075,278	3,012,085	3,106,066	2,866,663	2,911,861
001-2200-421.15-10 FICA		218,881	214,128	195,443	213,498	216,195
001-2200-421.15-15 PERS		1,064,713	940,734	901,678	982,234	1,111,761
001-2200-421.15-20 WORKERS COMP		175,477	160,475	175,247	177,973	181,244
001-2200-421.15-30 UNEMPLOYMENT INSURANCE		6,958	23,276	23,711	24,141	24,595
001-2200-421.15-40 LIFE INSURANCE		3,276	2,987	2,850	3,272	3,272
001-2200-421.15-70 UTILITY CREDIT		6,268	2,807	1,875	3,621	3,643

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-2200-421.15-80	BENEFIT ALLOWANCE	280,821	284,928	310,453	312,927	313,948
001-2200-421.15-82	UNIFORM ALLOWANCE	0	31,078	30,386	30,318	30,409
001-2200-421.15-95	FICA REIMB-BENEFIT ALLOW	1,144-	1,248-	647-	0	647-
* FRINGE BENEFITS		1,755,250	1,659,163	1,640,996	1,747,984	1,884,420
001-2200-421.23-01	ADVERTISING/PUBLISHING	400	227	560	560	560
001-2200-421.23-02	PRINTING/BINDING	7,055	2,489	6,804	6,550	6,550
001-2200-421.23-03	DUES/SUBSCRIPTIONS	2,774	1,707	2,475	2,475	2,475
001-2200-421.23-04	POSTAGE/MAILING COSTS	1,069	1,058	900	900	900
001-2200-421.23-05	TRAVEL/CONFERENCES	8,711	4,934	7,200	7,200	7,200
001-2200-421.23-06	STAFF TRAINING	27,121	59,679	48,154	48,154	48,154
001-2200-421.23-07	MISC CONTRACT SVC	1,175	1,230	1,523	1,523	1,523
001-2200-421.23-19	ALARM SERVICE	2,066	2,739	2,830	1,900	1,900
001-2200-421.23-24	PEST ERADICATION SERVICE	1,513	1,513	1,600	1,600	1,600
001-2200-421.23-27	CONTRACT EMPLOYMENT SVCS	0	13,535	0	0	0
001-2200-421.23-29	LANDSCAPE MAINTENANCE	0	2,741	4,560	5,000	5,000
001-2200-421.23-33	COMPUTER SERVICES	1,608	1,607	1,720	3,360	0
001-2200-421.23-45	CITATION PROCESSING SVC	4,395	5,400	5,000	3,000	3,000
* CONTRACTUAL SERVICES		57,887	98,859	83,326	82,222	78,862
001-2200-421.25-01	UNIFORM ALLOWANCE	33,533	0	0	0	0
001-2200-421.25-02	UNIFORM PURCHASE/MAINT	0	0	500	500	500
001-2200-421.25-10	VISION ALLOWANCE	500	250	2,500	2,500	2,500
* CONTRACT SVC-EMPLOYEE SPC		34,033	250	3,000	3,000	3,000
001-2200-421.26-01	UTILITIES-BANNING	71,852	64,090	60,000	58,000	58,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-2200-421.26-05	TELEPHONE SVC	57,138	67,162	89,923	67,800	67,800
001-2200-421.26-06	NATURAL GAS SVC	5,821	5,341	6,000	3,000	3,000
001-2200-421.26-07	RADIO TRANSMISSION SVCS	24,494	46,434	11,677	11,604	11,714
001-2200-421.26-09	SATELLITE TELEVISION	671	1,162	1,200	1,000	1,000
* CONTRACTUAL SVC-UTILITIES		159,976	184,189	168,800	141,404	141,514
001-2200-421.30-02	REPAIR/MAINT-BUILDINGS	1,218	701	940	1,000	1,000
001-2200-421.30-05	REPAIR/MAINT-VEHICLES	0	0	5,006	0	0
001-2200-421.30-06	REPAIR/MAINT-EQUIPMENT	8,672	10,736	19,232	15,232	15,232
001-2200-421.30-08	REPAIR/MAINT-RADIOS	24,022	23,610	26,574	24,174	24,174
001-2200-421.30-17	REPAIR/MAINT-SOFTWARE	18,573	25,040	25,321	32,772	33,087
001-2200-421.30-19	REPAIR/MAINT-HARDWARE	57	1,600	500	500	500
001-2200-421.30-21	REPAIR/MAINT AC/HEATING	0	0	30,000	22,200	22,200
* CONTRACT SVC REPAIR/MAINT		52,542	61,687	107,573	95,878	96,193
001-2200-421.32-02	RENTAL OF BLDG	0	5,458	0	0	0
001-2200-421.32-06	LEASE/PURCHASE PAYMENTS	4,573	4,580	5,000	3,350	3,350
* CONTRACTUAL SVCS-RENT/LSE		4,573	10,038	5,000	3,350	3,350
001-2200-421.33-11	PROFESSIONAL SERVICES	130,857	62,322	72,000	62,000	62,000
001-2200-421.33-18	CUSTODIAN SERVICES	0	24,060	24,400	24,858	24,858
001-2200-421.33-31	MEDICAL/HOSPITAL	30,556	28,073	40,020	40,020	40,020
001-2200-421.33-32	MEDICAL/PHYSICAL EXAMS	65	0	0	0	0
001-2200-421.33-94	FINGERPRINTING - DOJ	12,553	10,680	15,000	15,000	15,000
* CONTRACT SVC-PROFESSIONAL		174,031	125,136	151,420	141,878	141,878

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-2200-421.36-00	DEPARTMENTAL SUPPLIES	11,355	11,294	16,165	16,165	16,165
001-2200-421.36-01	ORDNANCE	44,590	18,926	15,059	15,059	15,059
001-2200-421.36-04	CLOTHING/ACCOUTERMENTS	8,393	8,941	16,000	16,000	16,000
001-2200-421.36-19	EMERG'CY MED SVC SUPPLIES	671	234	1,000	1,000	1,000
001-2200-421.36-62	SPECIAL DEPARTMENTAL SPLY	4,399	5,137	7,750	7,000	7,000
* DEPARTMENTAL SUPPLIES		69,408	44,532	55,974	55,224	55,224
001-2200-421.38-05	PHOTOGRAPHIC SUPPLIES	1,324	0	2,355	1,785	1,785
* SUPPLIES-TECHNICAL SPLS		1,324	0	2,355	1,785	1,785
001-2200-421.41-04	LICENSES/PERMITS/FEES	39	1,528	0	1,542	1,542
001-2200-421.41-10	BOOKING FEES	2,952	1,736	20,000	0	0
001-2200-421.41-20	SPECIAL INVESTIGATION EXP	2,972	1,785	3,366	4,366	4,366
001-2200-421.41-23	K-9 PROGRAM EXPENSE	63	0	0	0	0
001-2200-421.41-26	CAL-ID SYSTEM	24,726	27,158	28,467	30,170	30,170
001-2200-421.41-92	COMM. OUTREACH PROGRAM	0	0	5,000	5,000	5,000
* SUNDRY CHARGES/SPC PRGRMS		30,752	32,208	56,833	41,078	41,078
001-2200-421.44-99	PRIOR PERIOD ADJUSTMENT	0	816-	0	0	0
* SUNDRY CHARGES/SPC PRGRMS		0	816-	0	0	0
001-2200-421.51-73	INTERFUND SVC-FLEET MAINT	288,100	234,220	251,872	284,096	286,770
* INTERFUND SERVICE PYMTS		288,100	234,220	251,872	284,096	286,770
001-2200-421.56-02	TRANSFER-COUNTY MOU FUND	0	0	0	0	114,000
001-2200-421.56-31	TRNSFR-AREA POLICE COMPUT	16,473	13,212	23,555	27,033	27,033

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
*	INTERFUND TRANSFERS	16,473	13,212	23,555	27,033	141,033
001-2200-421.89-15	BUILDING IMPROVEMENTS	0	0	2,875	0	0
001-2200-421.89-46	OFF FURN/EQUIP/FIXTURES	0	0	701-	0	0
001-2200-421.89-48	COMPUTER HARDWARE	816	8,875	0	0	0
001-2200-421.89-49	COMPUTER SOFTWARE	485	0	0	0	0
001-2200-421.89-53	RADIO EQUIPMENT/RADIOS	103	627	0	0	0
001-2200-421.89-56	MACHINERY/EQUIPMENT	618	28,103	701	0	0
*	NONCAPITALIZED ASSETS	2,022	37,605	2,875	0	0
001-2200-421.90-15	BUILDING IMPROVEMENTS	0	0	12,850	0	0
001-2200-421.90-22	FENCING IMPROVEMENTS	0	18,250	0	0	0
001-2200-421.90-48	COMPUTER HARDWARE	2,126	1,495	0	0	0
001-2200-421.90-53	RADIO EQUIPMENT/RADIOS	148,696	0	1,852	0	0
*	CAPITAL EXPENDITURES	150,822	19,745	14,702	0	0
**	POLICE	5,872,471	5,532,111	5,674,347	5,491,595	5,786,968

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>DISPATCH</b>						
001-2210-421.10-10	PAYROLL-REGULAR	382,105	364,029	380,305	415,996	422,333
001-2210-421.10-30	OVERTIME	75,640	91,469	100,000	100,000	100,000
001-2210-421.10-41	MANAGEMENT INCENTIVE	611	524	0	0	0
001-2210-421.10-51	INCENTIVE PAY	1,826	2,255	408	542	0
001-2210-421.10-52	SHIFT DIFFERENTIAL	3,491	3,661	2,020	0	0
001-2210-421.10-58	EDUCATION INCENTIVE BONUS	25,136	23,909	28,855	32,531	32,797
001-2210-421.10-59	RECRUITMENT BONUS	0	0	1,000	0	0
001-2210-421.10-70	COMP TIME PAYOFF	832	518	9,196	8,348	8,488
001-2210-421.10-71	VACATION PAYOFF	288	2,806	5,610	497	524
001-2210-421.10-72	SICK LEAVE PAYOFF	4,887	7,973	2,426	597	630
001-2210-421.10-73	HOLIDAY PAYOFF	692	977	1,589	0	0
001-2210-421.10-80	WORKERS COMP-REIMBURSEMENT	2,795-	17,193-	0	0	0
001-2210-421.10-95	SEVERANCE PACKAGE	0	0	16,600	0	0
* SALARY & WAGES		492,713	480,928	548,009	558,511	564,772
001-2210-421.15-10	FICA	39,479	37,506	40,056	43,198	43,671
001-2210-421.15-15	PERS	107,222	94,384	87,088	98,217	105,592
001-2210-421.15-20	WORKERS COMP	11,693	12,145	18,100	19,574	19,913
001-2210-421.15-30	UNEMPLOYMENT INSURANCE	1,187	3,942	4,241	4,652	4,723
001-2210-421.15-40	LIFE INSURANCE	31	31	24	58	34
001-2210-421.15-70	UTILITY CREDIT	5,143	4,307	4,200	5,432	5,464
001-2210-421.15-80	BENEFIT ALLOWANCE	89,630	86,130	83,968	93,183	93,453
001-2210-421.15-82	UNIFORM ALLOWANCE	0	135	100	0	132
001-2210-421.15-88	BOOT ALLOWANCE	0	1,600	1,750	2,000	2,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* FRINGE BENEFITS		254,385	240,179	239,527	266,314	274,982
001-2210-421.23-06 STAFF TRAINING		561	3,653	1,500	1,500	1,500
* CONTRACTUAL SERVICES		561	3,653	1,500	1,500	1,500
001-2210-421.25-01 UNIFORM ALLOWANCE		127	0	0	0	0
001-2210-421.25-06 OVERTIME MEALS		0	28	0	0	0
001-2210-421.25-10 VISION ALLOWANCE		500	1,000	250	1,000	500
001-2210-421.25-11 BOOT ALLOWANCE		1,400	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		2,027	1,028	250	1,000	500
001-2210-421.26-05 TELEPHONE SVC		82	130	205	135	135
001-2210-421.26-07 RADIO TRANSMISSION SVCS		101	0	0	0	0
* CONTRACTUAL SVC-UTILITIES		183	130	205	135	135
001-2210-421.30-06 REPAIR/MAINT-EQUIPMENT		756	1,039	2,176	1,000	1,000
* CONTRACT SVC REPAIR/MAINT		756	1,039	2,176	1,000	1,000
001-2210-421.36-00 DEPARTMENTAL SUPPLIES		446	38	451	473	473
001-2210-421.36-04 CLOTHING/ACCOUTERMENTS		1,100	1,448	1,122	2,040	2,040
* DEPARTMENTAL SUPPLIES		1,546	1,486	1,573	2,513	2,513
001-2210-421.89-56 MACHINERY/EQUIPMENT		618	0	0	0	0
* NONCAPITALIZED ASSETS		618	0	0	0	0
001-2210-421.90-23 COMMUNICATIONS CTR IMPROV		3,240	0	0	0	0
* CAPITAL EXPENDITURES		3,240	0	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
**	DISPATCH	756,029	728,444	793,240	830,973	845,402

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
TASIN - SB621 001-2279-421.10-10	PAYROLL-REGULAR	61,836	30,779	0	0	0
001-2279-421.10-30	OVERTIME	64,237	20,109	0	0	0
001-2279-421.10-51	INCENTIVE PAY	82	219	0	0	0
001-2279-421.10-59	RECRUITMENT BONUS	0	2,000	0	0	0
001-2279-421.10-73	HOLIDAY PAYOFF	1,325	755	0	0	0
* SALARY & WAGES		127,480	53,862	0	0	0
001-2279-421.15-10	FICA	9,221	4,483	0	0	0
001-2279-421.15-15	PERS	23,415	11,159	0	0	0
001-2279-421.15-20	WORKERS COMP	4,999	2,212	0	0	0
001-2279-421.15-30	UNEMPLOYMENT INSURANCE	186	297	0	0	0
001-2279-421.15-40	LIFE INSURANCE	85	0	0	0	0
001-2279-421.15-80	BENEFIT ALLOWANCE	4,026	9,206	0	0	0
001-2279-421.15-82	UNIFORM ALLOWANCE	0	550	0	0	0
* FRINGE BENEFITS		41,932	27,906	0	0	0
001-2279-421.25-01	UNIFORM ALLOWANCE	1,100	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		1,100	0	0	0	0
001-2279-421.90-52	VEHICLES	98,260	72,049	111,094	0	0
001-2279-421.90-56	MACHINERY/EQUIPMENT	0	30,007	6,136	0	0
* CAPITAL EXPENDITURES		98,260	102,056	117,230	0	0
** TASIN - SB621		268,772	183,825	117,230	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
ANIMAL CONTROL 001-2300-424.26-05	TELEPHONE SVC	1,521	2,133	450	2,350	2,350
* CONTRACTUAL SVC-UTILITIES		1,521	2,133	450	2,350	2,350
001-2300-424.33-90	ANIMAL CONTROL SVCS	108,890	99,765	155,000	145,000	145,000
* CONTRACT SVC-PROFESSIONAL		108,890	99,765	155,000	145,000	145,000
** ANIMAL CONTROL		110,411	101,898	155,450	147,350	147,350

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>FIRE</b>						
001-2400-422.10-10	PAYROLL-REGULAR	39,886	40,378	41,812	42,018	42,133
001-2400-422.10-70	COMP TIME PAYOFF	0	0	806	808	810
001-2400-422.10-73	HOLIDAY PAYOFF	268	80	0	0	0
* SALARY & WAGES		40,154	40,458	42,618	42,826	42,943
001-2400-422.15-10	FICA	3,616	3,925	4,139	4,124	4,136
001-2400-422.15-15	PERS	9,708	9,217	8,469	8,887	9,438
001-2400-422.15-20	WORKERS COMP	1,210	1,402	2,089	2,100	2,105
001-2400-422.15-30	UNEMPLOYMENT INSURANCE	126	452	468	471	472
001-2400-422.15-70	UTILITY CREDIT	1,725	1,800	1,725	1,811	1,821
001-2400-422.15-80	BENEFIT ALLOWANCE	10,891	11,364	11,431	11,398	11,432
* FRINGE BENEFITS		27,276	28,160	28,321	28,791	29,404
001-2400-422.23-01	ADVERTISING/PUBLISHING	0	0	177	300	300
001-2400-422.23-02	PRINTING/BINDING	151	338	100	500	500
001-2400-422.23-03	DUES/SUBSCRIPTIONS	0	129	250	2,800	2,800
001-2400-422.23-05	TRAVEL/CONFERENCES	514	0	1,500	3,010	3,000
001-2400-422.23-06	STAFF TRAINING	564	0	0	2,000	2,000
001-2400-422.23-19	ALARM SERVICE	498	510	500	500	500
001-2400-422.23-24	PEST ERADICATION SERVICE	850	850	900	900	900
001-2400-422.23-39	WEED ABATEMENT SERVICES	31,561	32,245	63,315	63,475	63,475
* CONTRACTUAL SERVICES		34,138	34,071	66,742	73,485	73,475
001-2400-422.25-10	VISION ALLOWANCE	250	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		250	0	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-2400-422.26-01	UTILITIES-BANNING	5,819	6,448	7,000	8,000	8,000
001-2400-422.26-05	TELEPHONE SVC	77	336	0	450	450
001-2400-422.26-06	NATURAL GAS SVC	1,513	1,680	1,600	1,800	1,800
001-2400-422.26-07	RADIO TRANSMISSION SVCS	399	466	500	500	500
* CONTRACTUAL SVC-UTILITIES		7,808	8,930	9,100	10,750	10,750
001-2400-422.30-02	REPAIR/MAINT-BUILDINGS	0	0	9,050	3,000	3,000
001-2400-422.30-06	REPAIR/MAINT-EQUIPMENT	104	152	500	1,200	1,200
001-2400-422.30-17	REPAIR/MAINT-SOFTWARE	67	400	1,761	1,600	1,600
* CONTRACT SVC REPAIR/MAINT		171	552	11,311	5,800	5,800
001-2400-422.32-06	LEASE/PURCHASE PAYMENTS	699	1,680	1,680	0	0
* CONTRACT SVC-RENTAL/LEASE		699	1,680	1,680	0	0
001-2400-422.33-11	PROFESSIONAL SERVICES	0	120	260	150	150
001-2400-422.33-93	FIRE SUPPRESSION SERVICES	2,304,893	2,156,369	2,344,483	2,400,000	2,450,000
001-2400-422.33-95	DIRECT BILL EXP-CNTY CONT	35,438	27,516	39,364	18,000	18,000
* CONTRACT SVC-PROFESSIONAL		2,340,331	2,184,005	2,384,107	2,418,150	2,468,150
001-2400-422.36-00	DEPARTMENTAL SUPPLIES	669	820	1,123	1,600	1,600
001-2400-422.36-19	EMERG'CY MED SVC SUPPLIES	0	0	16,785	0	0
001-2400-422.36-23	PARAMEDIC SUPPLIES	20,448	21,779	8,350	5,000	5,000
* DEPARTMENTAL SUPPLIES		21,117	22,599	26,258	6,600	6,600
001-2400-422.41-30	COMMUNITY SERVICES	1,406	1,198	1,000	1,000	1,000
* SUNDRY CHARGES/SPC PRGRMS		1,406	1,198	1,000	1,000	1,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-2400-422.42-67	DISASTER EXPO	6,279	5,932	0	0	0
* SUNDRY CHARGES/SPC PRGRMS		6,279	5,932	0	0	0
001-2400-422.51-73	INTERFUND SVC-FLEET MAINT	516	919	818	1,490	1,504
* INTERFUND SERVICE PYMTS		516	919	818	1,490	1,504
001-2400-422.89-48	COMPUTER HARDWARE	0	0	28,760	0	0
001-2400-422.89-49	COMPUTER SOFTWARE	0	1,835	1,165	0	0
001-2400-422.89-53	RADIO EQUIPMENT/RADIOS	0	9,247	0	0	0
001-2400-422.89-56	MACHINERY/EQUIPMENT	0	0	5,000	0	0
* NONCAPITALIZED ASSETS		0	11,082	34,925	0	0
001-2400-422.90-56	MACHINERY/EQUIPMENT	0	12,700	10,550	0	0
* CAPITAL EXPENDITURES		0	12,700	10,550	0	0
** FIRE		2,480,145	2,352,286	2,617,430	2,588,892	2,639,626

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-2479-422.33-93	TASIN - SB621 FIRE SUPPRESSION SERVICES	500,000	0	0	0	0
*	CONTRACT SVC-PROFESSIONAL	500,000	0	0	0	0
**	TASIN - SB621	500,000	0	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>BUILDING SAFETY</b>						
001-2700-442.10-10	PAYROLL-REGULAR	51,891	75,422	82,703	126,596	126,942
001-2700-442.10-30	OVERTIME	349	0	0	0	0
001-2700-442.10-41	MANAGEMENT INCENTIVE	2,067	2,579	0	0	0
001-2700-442.10-51	INCENTIVE PAY	1,373	1,983	1,992	1,980	1,980
001-2700-442.10-70	COMP TIME PAYOFF	0	0	3,875	4,694	4,707
001-2700-442.10-71	VACATION PAYOFF	0	0	3,163	3,172	3,181
001-2700-442.10-72	SICK LEAVE PAYOFF	0	0	3,796	3,810	3,821
* SALARY & WAGES		55,680	79,984	95,529	140,252	140,631
001-2700-442.15-10	FICA	3,861	5,370	6,392	10,165	10,180
001-2700-442.15-15	PERS	13,472	19,506	17,155	27,196	28,882
001-2700-442.15-20	WORKERS COMP	1,575	2,620	4,131	7,253	7,272
001-2700-442.15-30	UNEMPLOYMENT INSURANCE	167	845	927	1,394	1,398
001-2700-442.15-40	LIFE INSURANCE	101	184	182	205	205
001-2700-442.15-80	BENEFIT ALLOWANCE	8,214	12,286	12,084	23,398	23,432
001-2700-442.15-84	VEHICLE ALLOWANCE	0	1,800	1,725	1,811	1,821
001-2700-442.15-95	FICA REIMB-BENEFIT ALLOW	0	0	583-	0	0
* FRINGE BENEFITS		27,390	42,610	42,013	71,422	73,190
001-2700-442.23-01	ADVERTISING/PUBLISHING	0	0	300	0	0
001-2700-442.23-02	PRINTING/BINDING	38	38	150	150	150
001-2700-442.23-03	DUES/SUBSCRIPTIONS	0	125	1,700	200	200
* CONTRACTUAL SERVICES		38	163	2,150	350	350
001-2700-442.25-04	VEHICLE ALLOWANCE	1,230	0	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* CONTRACT SVC-EMPLOYEE SPC		1,230	0	0	0	0
001-2700-442.26-05 TELEPHONE SVC		490	369	1,000	650	650
001-2700-442.26-07 RADIO TRANSMISSION SVCS		324	0	0	0	0
* CONTRACTUAL SVC-UTILITIES		814	369	1,000	650	650
001-2700-442.30-17 REPAIR/MAINT-SOFTWARE		9,998	9,946	12,000	10,670	11,205
* CONTRACT SVC REPAIR/MAINT		9,998	9,946	12,000	10,670	11,205
001-2700-442.33-11 PROFESSIONAL SERVICES		119,970	92,135	127,291	137,750	137,750
* CONTRACT SVC-PROFESSIONAL		119,970	92,135	127,291	137,750	137,750
001-2700-442.36-00 DEPARTMENTAL SUPPLIES		295	67	250	250	250
* DEPARTMENTAL SUPPLIES		295	67	250	250	250
001-2700-442.41-06 FINES/ASSESSMENTS		0	0	7,914	0	0
001-2700-442.41-28 SMIP FEES TO STATE		469	21	600	600	600
* SUNDRY CHARGES/SPC PRGRMS		469	21	8,514	600	600
001-2700-442.51-73 INTERFUND SVC-FLEET MAINT		12,654	7,266	5,875	0	0
* INTERFUND SERVICE PYMTS		12,654	7,266	5,875	0	0
** BUILDING SAFETY		228,538	232,562	294,622	361,944	364,626

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-2740-442.10-10	CODE ENFORCEMENT PAYROLL-REGULAR	101,056	102,288	105,475	81,931	82,101
001-2740-442.10-30	OVERTIME	0	0	14	0	0
001-2740-442.10-58	EDUCATION INCENTIVE BONUS	375	0	0	0	0
001-2740-442.10-70	COMP TIME PAYOFF	0	271	0	1,141	1,145
001-2740-442.10-71	VACATION PAYOFF	1,501	1,005	1,931	0	0
001-2740-442.10-72	SICK LEAVE PAYOFF	734	192	0	0	0
001-2740-442.10-73	HOLIDAY PAYOFF	67	0	0	0	0
* SALARY & WAGES		103,733	103,756	107,420	83,072	83,246
001-2740-442.15-10	FICA	7,174	7,372	8,335	5,019	5,033
001-2740-442.15-15	PERS	24,686	23,349	21,364	13,165	13,980
001-2740-442.15-20	WORKERS COMP	4,530	6,284	7,492	4,828	4,840
001-2740-442.15-30	UNEMPLOYMENT INSURANCE	304	1,091	1,125	887	888
001-2740-442.15-80	BENEFIT ALLOWANCE	21,781	22,728	22,863	11,398	11,431
001-2740-442.15-88	BOOT ALLOWANCE	0	200	250	250	250
* FRINGE BENEFITS		58,475	61,025	61,429	35,547	36,422
001-2740-442.23-01	ADVERTISING/PUBLISHING	0	102	0	0	0
001-2740-442.23-02	PRINTING/BINDING	213	338	500	500	500
001-2740-442.23-03	DUES/SUBSCRIPTIONS	275	150	275	200	200
001-2740-442.23-04	POSTAGE/MAILING COSTS	31	0	0	0	0
001-2740-442.23-05	TRAVEL/CONFERENCES	82	156	850	1,300	1,300
001-2740-442.23-06	STAFF TRAINING	300	370	500	500	500
001-2740-442.23-07	MISC CONTRACT SVC	1,861	1,544	2,500	2,500	2,500
001-2740-442.23-08	NUISANCE ABATEMENT SVC	0	0	10,500	20,000	20,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-2740-442.23-33	COMPUTER SERVICES	1,800	1,800	2,200	2,100	2,100
* CONTRACTUAL SERVICES		4,562	4,460	17,325	27,100	27,100
001-2740-442.25-10	VISION ALLOWANCE	466	0	250	250	250
001-2740-442.25-11	BOOT ALLOWANCE	200	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		666	0	250	250	250
001-2740-442.30-08	REPAIR/MAINT-RADIOS	0	0	275	0	0
* CONTRACT SVC REPAIR/MAINT		0	0	275	0	0
001-2740-442.33-11	PROFESSIONAL SERVICES	50	351	1,000	2,000	2,000
* CONTRACT SVC-PROFESSIONAL		50	351	1,000	2,000	2,000
001-2740-442.36-00	DEPARTMENTAL SUPPLIES	580	1,304	1,025	1,000	1,000
* DEPARTMENTAL SUPPLIES		580	1,304	1,025	1,000	1,000
001-2740-442.51-73	INTERFUND SVC-FLEET MAINT	0	0	0	6,308	6,368
* INTERFUND SERVICE PYMTS		0	0	0	6,308	6,368
001-2740-442.89-48	COMPUTER HARDWARE	0	1,777	0	0	0
001-2740-442.89-56	MACHINERY/EQUIPMENT	0	0	865	1,200	0
* NONCAPITALIZED ASSETS		0	1,777	865	1,200	0
** CODE ENFORCEMENT		168,066	172,673	189,589	156,477	156,386

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
PLANNING						
001-2800-441.10-10	PAYROLL-REGULAR	130,303	168,797	183,639	187,831	190,890
001-2800-441.10-30	OVERTIME	0	67	500	20,500	20,500
001-2800-441.10-40	DEFERRED COMP	987	711	0	0	0
001-2800-441.10-41	MANAGEMENT INCENTIVE	1,378	1,720	0	0	0
001-2800-441.10-51	INCENTIVE PAY	3,327	4,327	4,346	4,329	4,338
001-2800-441.10-70	COMP TIME PAYOFF	3,252	2,871	4,710	5,863	5,942
001-2800-441.10-71	VACATION PAYOFF	7,334	1,377	3,486	4,982	5,052
001-2800-441.10-72	SICK LEAVE PAYOFF	2,730	3,431	4,665	5,985	6,068
001-2800-441.10-73	HOLIDAY PAYOFF	173	0	0	0	0
* SALARY & WAGES		149,484	183,300	201,346	229,490	232,790
001-2800-441.15-10	FICA	11,320	13,647	14,850	15,124	15,368
001-2800-441.15-15	PERS	33,106	40,184	38,076	40,645	43,733
001-2800-441.15-20	WORKERS COMP	3,236	4,716	7,030	7,181	7,285
001-2800-441.15-30	UNEMPLOYMENT INSURANCE	412	1,891	2,057	2,104	2,138
001-2800-441.15-40	LIFE INSURANCE	312	428	424	479	479
001-2800-441.15-70	UTILITY CREDIT	1,080	0	0	0	0
001-2800-441.15-80	BENEFIT ALLOWANCE	23,374	30,932	31,559	31,434	31,503
001-2800-441.15-84	VEHICLE ALLOWANCE	0	4,200	4,025	4,225	4,250
* FRINGE BENEFITS		72,840	95,998	98,021	101,192	104,756
001-2800-441.23-01	ADVERTISING/PUBLISHING	1,752	3,843	5,600	6,000	6,500
001-2800-441.23-02	PRINTING/BINDING	430	122	300	350	400
001-2800-441.23-03	DUES/SUBSCRIPTIONS	292	389	500	500	500
001-2800-441.23-04	POSTAGE/MAILING COSTS	369	4	300	300	300

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-2800-441.23-05	TRAVEL/CONFERENCES	467	674	420	2,000	2,000
001-2800-441.23-06	STAFF TRAINING	525	125	500	1,000	1,000
001-2800-441.23-07	MISC CONTRACT SVC	0	50	8,100	8,000	8,000
* CONTRACTUAL SERVICES		3,835	5,207	15,720	18,150	18,700
001-2800-441.25-04	VEHICLE ALLOWANCE	3,145	0	0	0	0
001-2800-441.25-05	MILEAGE REIMBURSEMENT	0	0	80	200	300
001-2800-441.25-10	VISION ALLOWANCE	250	250	250	250	250
* CONTRACT SVC-EMPLOYEE SPC		3,395	250	330	450	550
001-2800-441.30-06	REPAIR/MAINT-EQUIPMENT	0	0	2,000	1,000	1,000
001-2800-441.30-17	REPAIR/MAINT-SOFTWARE	4,459	4,434	6,000	4,755	4,995
* CONTRACT SVC REPAIR/MAINT		4,459	4,434	8,000	5,755	5,995
001-2800-441.33-11	PROFESSIONAL SERVICES	9,450	15,636	55,905	20,000	20,000
001-2800-441.33-51	SPL PROCESSING CONSULTANT	0	39	0	0	0
* CONTRACT SVC-PROFESSIONAL		9,450	15,675	55,905	20,000	20,000
001-2800-441.36-00	DEPARTMENTAL SUPPLIES	783	613	600	650	700
* DEPARTMENTAL SUPPLIES		783	613	600	650	700
001-2800-441.41-13	JOINT AGENCY ASSESSMENTS	8,880	8,094	12,500	12,500	12,500
* SUNDRY CHARGES/SPC PRGRMS		8,880	8,094	12,500	12,500	12,500
001-2800-441.42-49	REFUNDS	4,258	537	0	0	0
* SUNDRY CHARGES/SPC PRGRMS		4,258	537	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-2800-441.89-48	COMPUTER HARDWARE	759	1,447	0	0	0
*	NONCAPITALIZED ASSETS	759	1,447	0	0	0
**	PLANNING	258,143	315,554	392,422	388,187	395,991

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>ENGINEERING</b>						
001-3000-442.10-10	PAYROLL-REGULAR	75,904	76,259	77,266	73,485	73,967
001-3000-442.10-30	OVERTIME	422	957	517	500	500
001-3000-442.10-40	DEFERRED COMP	860	606	0	0	0
001-3000-442.10-41	MANAGEMENT INCENTIVE	551	457	0	0	0
001-3000-442.10-51	INCENTIVE PAY	3,667	3,763	3,732	3,352	3,361
001-3000-442.10-70	COMP TIME PAYOFF	1,270	1,253	1,510	2,041	2,050
001-3000-442.10-71	VACATION PAYOFF	1,454	1,390	2,392	2,021	2,028
001-3000-442.10-72	SICK LEAVE PAYOFF	1,812	2,066	1,799	2,372	2,379
001-3000-442.10-73	HOLIDAY PAYOFF	71	124	0	0	0
* SALARY & WAGES		86,011	86,875	87,216	83,771	84,285
001-3000-442.15-10	FICA	5,860	5,918	5,783	5,813	5,843
001-3000-442.15-15	PERS	19,709	18,787	16,406	16,252	17,247
001-3000-442.15-20	WORKERS COMP	1,293	1,358	1,615	1,670	1,689
001-3000-442.15-30	UNEMPLOYMENT INSURANCE	236	854	860	823	828
001-3000-442.15-40	LIFE INSURANCE	169	169	191	249	249
001-3000-442.15-80	BENEFIT ALLOWANCE	8,886	8,952	9,056	9,688	9,708
001-3000-442.15-84	VEHICLE ALLOWANCE	0	260	0	0	0
001-3000-442.15-88	BOOT ALLOWANCE	0	50	63	63	63
* FRINGE BENEFITS		36,153	36,349	33,974	34,558	35,627
001-3000-442.23-01	ADVERTISING/PUBLISHING	704	86	50	500	500
001-3000-442.23-02	PRINTING/BINDING	251	81	3,423	500	500
001-3000-442.23-03	DUES/SUBSCRIPTIONS	415	553	750	700	700
001-3000-442.23-04	POSTAGE/MAILING COSTS	251	370	3,287	400	400

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-3000-442.23-05	TRAVEL/CONFERENCES	32	51	50	500	500
001-3000-442.23-06	STAFF TRAINING	6	152	250	1,000	1,000
001-3000-442.23-27	CONTRACT EMPLOYMENT SVCS	12,236	2,936	0	0	0
* CONTRACTUAL SERVICES		13,895	4,229	7,810	3,600	3,600
001-3000-442.25-04	VEHICLE ALLOWANCE	290	0	0	0	0
001-3000-442.25-05	MILEAGE REIMBURSEMENT	209	64	300	300	300
001-3000-442.25-10	VISION ALLOWANCE	481	696	500	500	500
001-3000-442.25-11	BOOT ALLOWANCE	50	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		1,030	760	800	800	800
001-3000-442.26-05	TELEPHONE SVC	1,244	2,353	1,800	2,100	2,100
001-3000-442.26-07	RADIO TRANSMISSION SVCS	993	0	0	0	0
* CONTRACTUAL SVC-UTILITIES		2,237	2,353	1,800	2,100	2,100
001-3000-442.30-06	REPAIR/MAINT-EQUIPMENT	0	0	250	250	250
001-3000-442.30-17	REPAIR/MAINT-SOFTWARE	2,047	2,233	5,250	5,250	5,250
* CONTRACT SVC REPAIR/MAINT		2,047	2,233	5,500	5,500	5,500
001-3000-442.33-11	PROFESSIONAL SERVICES	7,358	3,095	8,500	8,500	8,500
001-3000-442.33-51	SPL PROCESSING CONSULTANT	1,544	1,229	5,000	8,000	8,000
001-3000-442.33-53	ENGINEERING SERVICES	39,992	16,840	101,757	10,000	10,000
* CONTRACT SVC-PROFESSIONAL		48,894	21,164	115,257	26,500	26,500
001-3000-442.36-00	DEPARTMENTAL SUPPLIES	874	1,959	3,400	4,000	4,000
001-3000-442.36-07	FOOD/MEALS COST	229	176	500	500	500

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* DEPARTMENTAL SUPPLIES		1,103	2,135	3,900	4,500	4,500
001-3000-442.51-73	INTERFUND SVC-FLEET MAINT	17,070	12,518	12,162	14,088	14,221
* INTERFUND SERVICE PYMTS		17,070	12,518	12,162	14,088	14,221
001-3000-442.89-48	COMPUTER HARDWARE	787	568	492	0	0
001-3000-442.89-53	RADIO EQUIPMENT/RADIOS	0	108	0	0	0
* NONCAPITALIZED ASSETS		787	676	492	0	0
001-3000-442.90-10	PLANNING/ENGINEERING SVC	0	2,077	1,223	0	0
001-3000-442.90-48	COMPUTER HARDWARE	0	0	5,508	0	0
* CAPITAL EXPENDITURES		0	2,077	6,731	0	0
** ENGINEERING		209,227	171,369	275,642	175,417	177,133

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>BUILDING MAINTENANCE</b>						
001-3200-412.10-10 PAYROLL-REGULAR		63,422	63,046	68,564	71,758	72,408
001-3200-412.10-30 OVERTIME		6,236	8,553	3,986	3,600	3,600
001-3200-412.10-40 DEFERRED COMP		204	114	0	0	0
001-3200-412.10-41 MANAGEMENT INCENTIVE		112	93	0	0	0
001-3200-412.10-51 INCENTIVE PAY		58	59	59	58	58
001-3200-412.10-70 COMP TIME PAYOFF		553	255	537	1,503	1,512
001-3200-412.10-71 VACATION PAYOFF		1,385	445	1,472	649	654
001-3200-412.10-72 SICK LEAVE PAYOFF		723	4,252	648	690	692
001-3200-412.10-73 HOLIDAY PAYOFF		87	315	0	0	0
* SALARY & WAGES		72,780	77,131	75,266	78,258	78,924
001-3200-412.15-10 FICA		5,601	5,894	5,241	5,941	5,993
001-3200-412.15-15 PERS		15,525	14,409	13,116	15,190	16,110
001-3200-412.15-20 WORKERS COMP		2,811	3,841	4,594	4,960	4,996
001-3200-412.15-30 UNEMPLOYMENT INSURANCE		200	702	724	804	811
001-3200-412.15-40 LIFE INSURANCE		43	43	43	48	48
001-3200-412.15-70 UTILITY CREDIT		1,725	1,800	1,725	1,811	1,821
001-3200-412.15-80 BENEFIT ALLOWANCE		13,756	13,867	13,850	14,847	14,885
001-3200-412.15-88 BOOT ALLOWANCE		0	225	281	281	281
* FRINGE BENEFITS		39,661	40,780	39,574	43,882	44,945
001-3200-412.23-03 DUES/SUBSCRIPTIONS		217	0	250	250	250
001-3200-412.23-06 STAFF TRAINING		0	120	0	200	200
001-3200-412.23-19 ALARM SERVICE		2,034	2,094	2,900	2,020	2,020
001-3200-412.23-24 PEST ERADICATION SERVICE		1,411	1,093	1,500	1,500	1,500

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-3200-412.23-27	CONTRACT EMPLOYMENT SVCS	0	4,612	0	0	0
001-3200-412.23-29	LANDSCAPE MAINTENANCE	25,343	16,632	27,619	20,000	20,000
* CONTRACTUAL SERVICES		29,005	24,551	32,269	23,970	23,970
001-3200-412.25-02	UNIFORM PURCHASE/MAINT	99	113	110	110	110
001-3200-412.25-10	VISION ALLOWANCE	0	2	250	250	250
001-3200-412.25-11	BOOT ALLOWANCE	225	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		324	116	360	360	360
001-3200-412.26-05	TELEPHONE SVC	85	292	250	300	300
001-3200-412.26-06	NATURAL GAS SERVICE	0	0	2,750	2,750	2,750
001-3200-412.26-07	RADIO TRANSMISSION SVCS	182	0	0	0	0
* CONTRACTUAL SVC-UTILITIES		267	292	3,000	3,050	3,050
001-3200-412.30-01	REPAIR/MAINT-GRNDS/FIELDS	1,050	914	2,254	2,150	2,150
001-3200-412.30-02	REPAIR/MAINT-BUILDINGS	50,312	33,603	36,796	37,000	37,000
001-3200-412.30-06	REPAIR/MAINT-EQUIPMENT	868	2,156	1,250	5,000	5,000
001-3200-412.30-21	REPAIR/MAINT AC/HEATING	6,219	19,411	22,000	22,000	22,000
* CONTRACT SVC REPAIR/MAINT		58,449	56,084	62,300	66,150	66,150
001-3200-412.33-18	CUSTODIAN SERVICES	56,880	34,863	35,352	37,500	37,500
* CONTRACT SVC-PROFESSIONAL		56,880	34,863	35,352	37,500	37,500
001-3200-412.36-00	DEPARTMENTAL SUPPLIES	1,206	604	1,396	1,500	1,500
001-3200-412.36-03	JANITORIAL SUPPLIES	11,178	17,024	13,148	13,000	13,000
* DEPARTMENTAL SUPPLIES		12,384	17,628	14,544	14,500	14,500

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-3200-412.38-50	REPAIR PARTS/SUPPLIES	404	795	280	1,000	1,000
* SUPPLIES-TECHNICAL SPLS		404	795	280	1,000	1,000
001-3200-412.41-04	LICENSES/PERMITS/FEES	9,558	0	1,424	500	500
* SUNDRY CHARGES/SPC PRGRMS		9,558	0	1,424	500	500
001-3200-412.51-73	INTERFUND SVC-FLEET MAINT	5,228	4,959	3,211	3,235	3,265
* INTERFUND SERVICE PYMTS		5,228	4,959	3,211	3,235	3,265
001-3200-412.54-32	BUILDING MAINTENANCE SVCS	92,699-	150,044-	160,519-	144,233-	145,089-
* CONTRA EXPENDITURE		92,699-	150,044-	160,519-	144,233-	145,089-
001-3200-412.89-22	FENCING IMPROVEMENTS	0	0	4,021	0	0
* NONCAPITALIZED ASSETS		0	0	4,021	0	0
001-3200-412.90-56	MACHINERY/EQUIPMENT	0	0	80,000	0	0
* CAPITAL EXPENDITURES		0	0	80,000	0	0
** BUILDING MAINTENANCE		192,241	107,155	191,082	128,172	129,075

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>PARKS</b>						
001-3600-461.10-10	PAYROLL-REGULAR	171,572	147,397	153,739	191,895	195,219
001-3600-461.10-30	OVERTIME	4,545	3,671	2,765	2,000	2,000
001-3600-461.10-40	DEFERRED COMP	460	256	0	0	0
001-3600-461.10-55	STANDBY PAY	6,570	5,915	6,001	6,400	6,400
001-3600-461.10-56	WORKING OUT OF CLASS	22	0	67	0	0
001-3600-461.10-70	COMP TIME PAYOFF	995	332	3,890	3,950	4,014
001-3600-461.10-71	VACATION PAYOFF	884	884	1,033	1,036	1,039
001-3600-461.10-72	SICK LEAVE PAYOFF	1,061	7,334	1,202	1,245	1,248
001-3600-461.10-73	HOLIDAY PAYOFF	151	61	0	0	0
* SALARY & WAGES		186,260	165,849	168,697	206,526	209,920
001-3600-461.15-10	FICA	15,339	13,442	13,434	16,627	16,600
001-3600-461.15-15	PERS	41,875	33,597	31,199	40,588	43,729
001-3600-461.15-20	WORKERS COMP	7,993	9,436	11,466	14,306	14,553
001-3600-461.15-30	UNEMPLOYMENT INSURANCE	537	1,640	1,723	2,149	2,186
001-3600-461.15-40	LIFE INSURANCE	85	85	84	95	95
001-3600-461.15-70	UTILITY CREDIT	1,725	1,800	1,725	1,811	1,821
001-3600-461.15-80	BENEFIT ALLOWANCE	46,578	38,426	41,730	48,924	49,069
001-3600-461.15-88	BOOT ALLOWANCE	0	655	819	1,069	1,069
* FRINGE BENEFITS		114,132	99,081	102,180	125,569	129,122
001-3600-461.23-19	ALARM SERVICE	1,176	1,212	1,400	1,170	1,170
001-3600-461.23-24	PEST ERADICATION SERVICE	300	270	500	1,000	1,000
001-3600-461.23-29	LANDSCAPE MAINTENANCE	0	0	18,000	0	0
* CONTRACTUAL SERVICES		1,476	1,482	19,900	2,170	2,170

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-3600-461.25-02	UNIFORM PURCHASE/MAINT	333	333	700	700	700
001-3600-461.25-10	VISION ALLOWANCE	0	0	500	500	500
001-3600-461.25-11	BOOT ALLOWANCE	855	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		1,188	333	1,200	1,200	1,200
001-3600-461.26-01	UTILITIES-BANNING	56,099	46,072	60,000	60,000	60,000
001-3600-461.26-06	NATURAL GAS SVC	272	258	600	600	600
* CONTRACTUAL SVC-UTILITIES		56,371	46,330	60,600	60,600	60,600
001-3600-461.30-01	REPAIR/MAINT-GRNDS/FIELDS	4,700	12,802	3,500	7,500	7,500
001-3600-461.30-02	REPAIR/MAINT-BUILDINGS	50	2,467	1,250	5,000	5,000
001-3600-461.30-06	REPAIR/MAINT-EQUIPMENT	1,452	1,194	1,250	1,500	1,500
001-3600-461.30-07	REPAIR/MAINT-FENCING	750	0	500	2,000	2,000
001-3600-461.30-16	REPAIR/MAINT-IRRIGATION	582	514	1,000	2,000	2,000
* CONTRACT SVC REPAIR/MAINT		7,534	16,977	7,500	18,000	18,000
001-3600-461.32-05	EQUIPMENT RENT	0	0	594	500	500
* CONTRACT SVC-RENTAL/LEASE		0	0	594	500	500
001-3600-461.33-32	MEDICAL/PHYSICAL EXAMS	191	108	0	0	0
* CONTRACT SVC-PROFESSIONAL		191	108	0	0	0
001-3600-461.36-00	DEPARTMENTAL SUPPLIES	1,033	1,880	1,606	2,000	2,000
001-3600-461.36-07	FOOD/MEALS COST	15	0	20	20	20
001-3600-461.36-57	HERBICIDES/WEED CONTROL	500	0	500	500	500
* DEPARTMENTAL SUPPLIES		1,548	1,880	2,126	2,520	2,520

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-3600-461.38-50	REPAIR PARTS/SUPPLIES	0	7	350	500	500
001-3600-461.38-54	GRAFFITI PAINT	37	54	550	400	400
* SUPPLIES-TECHNICAL SPLS		37	61	900	900	900
001-3600-461.51-73	INTERFUND SVC-FLEET MAINT	3,944	3,545	1,574	1,682	1,698
* INTERFUND SERVICE PYMTS		3,944	3,545	1,574	1,682	1,698
001-3600-461.54-36	LANDSCAPE MAINTENANCE SVC	84,158-	94,844-	85,562-	0	0
* CONTRA EXPENDITURE		84,158-	94,844-	85,562-	0	0
** PARKS		288,523	240,802	279,709	419,667	426,630

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>RECREATION</b>						
001-4000-461.10-10	PAYROLL-REGULAR	114,357	115,904	117,247	117,436	118,757
001-4000-461.10-30	OVERTIME	195	800	500	500	500
001-4000-461.10-41	MANAGEMENT INCENTIVE	1,114	927	0	0	0
001-4000-461.10-51	INCENTIVE PAY	750	751	796	752	754
001-4000-461.10-70	COMP TIME PAYOFF	192	1,027	2,239	2,162	2,186
001-4000-461.10-71	VACATION PAYOFF	800	1,591	561	1,140	1,143
001-4000-461.10-72	SICK LEAVE PAYOFF	701	0	1,137	1,369	1,373
001-4000-461.10-73	HOLIDAY PAYOFF	0	0	32	0	0
* SALARY & WAGES		118,109	121,000	122,512	123,359	124,713
001-4000-461.15-10	FICA	8,169	8,212	8,607	9,038	9,136
001-4000-461.15-15	PERS	18,376	19,354	20,272	22,131	23,667
001-4000-461.15-20	WORKERS COMP	2,740	3,424	3,811	3,287	3,331
001-4000-461.15-30	UNEMPLOYMENT INSURANCE	365	1,298	1,308	1,307	1,322
001-4000-461.15-40	LIFE INSURANCE	77	77	76	86	86
001-4000-461.15-70	UTILITY CREDIT	1,294	1,365	2,078	2,399	2,413
001-4000-461.15-80	BENEFIT ALLOWANCE	10,359	10,807	15,711	17,253	17,289
001-4000-461.15-84	VEHICLE ALLOWANCE	0	750	719	754	759
* FRINGE BENEFITS		41,380	45,286	52,582	56,255	58,003
001-4000-461.23-02	PRINTING/BINDING	333	412	950	1,000	1,000
001-4000-461.23-03	DUES/SUBSCRIPTIONS	395	405	400	500	500
001-4000-461.23-04	POSTAGE/MAILING COSTS	6	6	0	0	0
001-4000-461.23-05	TRAVEL/CONFERENCES	0	535	0	600	600
001-4000-461.23-06	STAFF TRAINING	0	0	200	1,000	1,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-4000-461.23-15	RECREATION OFFICIALS/INST	13,122	11,760	11,550	13,000	13,000
001-4000-461.23-19	ALARM SERVICE	1,650	1,710	1,700	1,780	1,780
001-4000-461.23-24	PEST ERADICATION SERVICE	1,257	1,257	1,300	1,500	1,500
001-4000-461.23-29	LANDSCAPE MAINTENANCE	0	0	2,115	0	0
* CONTRACTUAL SERVICES		16,763	16,085	18,215	19,380	19,380
001-4000-461.25-02	UNIFORM PURCHASE/MAINT	0	0	950	1,000	1,000
001-4000-461.25-04	VEHICLE ALLOWANCE	719	0	0	0	0
001-4000-461.25-05	MILEAGE REIMBURSEMENT	40	42	250	50	50
001-4000-461.25-10	VISION ALLOWANCE	0	250	0	250	250
* CONTRACT SVC-EMPLOYEE SPC		759	292	1,200	1,300	1,300
001-4000-461.26-01	UTILITIES-BANNING	7,400	7,171	7,255	9,500	9,500
001-4000-461.26-05	TELEPHONE SVC	341	535	588	600	600
001-4000-461.26-06	NATURAL GAS SVC	2,358	2,074	3,000	3,000	3,000
001-4000-461.26-07	RADIO TRUNKING SERVICE	373	0	0	0	0
* CONTRACTUAL SVC-UTILITIES		10,472	9,781	10,843	13,100	13,100
001-4000-461.30-06	REPAIR/MAINT-EQUIPMENT	1,818	855	6,217	6,500	6,500
* CONTRACT SVC REPAIR/MAINT		1,818	855	6,217	6,500	6,500
001-4000-461.32-05	EQUIPMENT RENT	0	1,163	1,108	1,000	1,000
001-4000-461.32-06	LEASE/PURCHASE PAYMENTS	1,384	1,108	1,600	1,110	1,110
* CONTRACT SVC-RENTAL/LEASE		1,384	2,271	2,708	2,110	2,110
001-4000-461.33-18	CUSTODIAN EXPENSES	1,561	1,312	1,800	1,800	1,800

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* CONTRACT SVC-PROFESSIONAL		1,561	1,312	1,800	1,800	1,800
001-4000-461.36-00 DEPARTMENTAL SUPPLIES		3,069	1,388	1,800	1,500	1,500
001-4000-461.36-03 JANITORIAL SUPPLIES		0	56	625	700	700
001-4000-461.36-09 RECREATION SUPPLIES		2,666	1,630	1,600	1,600	1,600
* DEPARTMENTAL SUPPLIES		5,735	3,074	4,025	3,800	3,800
001-4000-461.41-04 LICENSES/PERMITS/FEES		0	344	0	600	0
* SUNDRY CHARGES/SPC PRGRMS		0	344	0	600	0
001-4000-461.51-73 INTERFUND SVC-FLEET MAINT		606	1,024	586	0	0
* INTERFUND SERVICE PYMTS		606	1,024	586	0	0
001-4000-461.89-46 OFF FURN/EQUIP/FIXTURES		483	0	380	0	0
001-4000-461.89-53 RADIO EQUIPMENT/RADIOS		685	0	0	0	0
001-4000-461.89-56 MACHINERY/EQUIPMENT		495	0	250	0	0
* NONCAPITALIZED ASSETS		1,663	0	630	0	0
** RECREATION		200,250	201,324	221,318	228,204	230,706

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>AQUATICS</b>						
001-4010-461.10-10	PAYROLL-REGULAR	50,388	52,638	46,349	44,526	44,910
001-4010-461.10-30	OVERTIME	438	1,184	1,500	1,500	1,500
001-4010-461.10-70	COMP TIME PAYOFF	0	0	205	101	106
001-4010-461.10-73	HOLIDAY PAYOFF	0	0	32	0	0
* SALARY & WAGES		50,826	53,822	48,086	46,127	46,516
001-4010-461.15-10	FICA	1,185	1,295	1,107	1,294	1,319
001-4010-461.15-15	PERS	1,182	1,455	780	1,106	1,236
001-4010-461.15-20	WORKERS COMP	2,449	3,417	3,392	3,103	3,132
001-4010-461.15-30	UNEMPLOYMENT INSURANCE	195	590	520	498	502
001-4010-461.15-70	UTILITY CREDIT	0	15	165	362	364
001-4010-461.15-80	BENEFIT ALLOWANCE	0	0	1,007	2,280	2,286
* FRINGE BENEFITS		5,011	6,772	6,971	8,643	8,839
001-4010-461.23-01	ADVERTISING/PUBLISHING	69	178	200	500	500
001-4010-461.23-06	STAFF TRAINING	1,600	2,797	1,375	1,200	1,200
001-4010-461.23-19	ALARM SERVICE	732	750	740	730	730
001-4010-461.23-29	LANDSCAPE MAINTENANCE	0	0	2,920	1,800	1,800
* CONTRACTUAL SERVICES		2,401	3,725	5,235	4,230	4,230
001-4010-461.25-02	UNIFORM PURCHASE/MAINT	1,905	1,253	800	1,200	1,200
* CONTRACT SVC-EMPLOYEE SPC		1,905	1,253	800	1,200	1,200
001-4010-461.26-01	UTILITIES-BANNING	13,730	15,507	13,630	16,500	16,500
001-4010-461.26-06	NATURAL GAS SVC	5,306	5,483	7,025	7,000	7,000
* CONTRACTUAL SVC-UTILITIES		19,036	20,990	20,655	23,500	23,500

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-4010-461.30-02	REPAIR/MAINT-BUILDINGS	0	321	0	1,000	300
001-4010-461.30-06	REPAIR/MAINT-EQUIPMENT	0	0	0	750	500
001-4010-461.30-12	REPAIR/MAINT-POOL	3,320	7,486	5,000	5,000	5,000
* CONTRACT SVC	REPAIR/MAINT	3,320	7,807	5,000	6,750	5,800
001-4010-461.36-08	CHMCLS/GASES/POOL SUPPLS	11,725	7,939	10,750	10,500	10,500
001-4010-461.36-09	RECREATION SUPPLIES	1,166	1,035	1,200	1,000	1,000
001-4010-461.36-22	SNACK BAR-CONCESSION SUP	3,192	3,523	3,800	3,800	3,800
* DEPARTMENTAL SUPPLIES		16,083	12,497	15,750	15,300	15,300
001-4010-461.41-04	LICENSES/PERMITS/FEES	1,677	531	1,700	2,000	2,000
* SUNDRY CHARGES/SPC PRGRMS		1,677	531	1,700	2,000	2,000
001-4010-461.89-46	OFF FURN/EQUIP/FIXTURES	0	0	2,500	0	0
001-4010-461.89-56	MACHINERY/EQUIPMENT	0	0	250	0	0
* NONCAPITALIZED ASSETS		0	0	2,750	0	0
** AQUATICS		100,259	107,398	106,947	107,750	107,385

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
SENIOR CENTER						
001-4050-461.10-10 PAYROLL-REGULAR		18,566	20,736	15,813	19,466	20,531
001-4050-461.10-30 OVERTIME		65	359	118	0	0
001-4050-461.10-70 COMP TIME PAYOFF		0	0	446	361	381
001-4050-461.10-73 HOLIDAY PAYOFF		0	0	32	0	0
* SALARY & WAGES		18,631	21,095	16,409	19,827	20,912
001-4050-461.15-10 FICA		1,425	1,615	1,338	1,438	1,521
001-4050-461.15-15 PERS		3,034	3,629	3,230	4,117	4,599
001-4050-461.15-20 WORKERS COMP		529	731	459	667	703
001-4050-461.15-30 UNEMPLOYMENT INSURANCE		59	232	172	210	222
001-4050-461.15-70 UTILITY CREDIT		0	15	784	1,041	1,047
001-4050-461.15-80 BENEFIT ALLOWANCE		0	0	5,028	6,554	6,573
* FRINGE BENEFITS		5,047	6,223	11,011	14,027	14,665
001-4050-461.23-03 DUES/SUBSCRIPTIONS		0	0	0	500	500
001-4050-461.23-19 ALARM SERVICE		0	0	0	1,160	1,160
001-4050-461.23-29 LANDSCAPE MAINTENANCE		0	0	2,920	1,800	1,800
* CONTRACTUAL SERVICES		0	0	2,920	3,460	3,460
001-4050-461.26-01 UTILITIES-BANNING		10,069	10,076	10,845	12,000	12,000
001-4050-461.26-06 NATURAL GAS SVC		2,587	2,316	3,200	3,500	3,500
* CONTRACTUAL SVC-UTILITIES		12,656	12,392	14,045	15,500	15,500
001-4050-461.30-02 REPAIR/MAINT-BUILDINGS		0	1,098	1,085	1,200	1,200
001-4050-461.30-06 REPAIR/MAINT-EQUIPMENT		239	102	100	500	500
* CONTRACT SVC REPAIR/MAINT		239	1,200	1,185	1,700	1,700

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
001-4050-461.32-06	LEASE/PURCHASE PAYMENTS	558	277	275	280	280
* CONTRACT SVC-RENTAL/LEASE		558	277	275	280	280
001-4050-461.33-18	CUSTODIAN EXPENSES	1,980	1,185	700	800	800
* CONTRACT SVC-PROFESSIONAL		1,980	1,185	700	800	800
001-4050-461.36-00	DEPARTMENTAL SUPPLIES	10	0	0	300	300
001-4050-461.36-03	JANITORIAL SUPPLIES	0	219	0	300	300
* DEPARTMENTAL SUPPLIES		10	219	0	600	600
** SENIOR CENTER		39,121	42,590	46,545	56,194	57,917

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CENTRAL SERVICES						
001-4500-412.23-02	PRINTING/BINDING	259-	31-	100	0	0
001-4500-412.23-04	POSTAGE/MAILING COSTS	25,314	31,470	27,000	30,000	30,000
* CONTRACTUAL SERVICES		25,055	31,439	27,100	30,000	30,000
001-4500-412.26-01	UTILITIES-BANNING	43,711	40,753	45,000	38,000	40,000
001-4500-412.26-05	TELEPHONE SVC	57,160	62,414	59,226	48,000	48,000
001-4500-412.26-06	NATURAL GAS SERVICE	0	0	0	3,000	3,200
* CONTRACTUAL SVC-UTILITIES		100,871	103,167	104,226	89,000	91,200
001-4500-412.30-06	REPAIR/MAINT-EQUIPMENT	6,705	3,001	10,000	4,000	4,000
* CONTRACT SVC REPAIR/MAINT		6,705	3,001	10,000	4,000	4,000
001-4500-412.32-06	LEASE/PURCHASE PAYMENTS	11,124	10,137	10,000	10,000	10,000
001-4500-412.32-08	CITY HALL LEASE	259,437	269,951	269,951	269,995	269,995
* CONTRACT SVC-RENTAL/LEASE		270,561	280,088	279,951	279,995	279,995
001-4500-412.33-11	PROFESSIONAL SERVICES	1,412	1,300	2,000	2,000	2,000
* CONTRACT SVC-PROFESSIONAL		1,412	1,300	2,000	2,000	2,000
001-4500-412.36-00	DEPARTMENTAL SUPPLIES	5,282	6,040	6,747	6,500	6,500
* DEPARTMENTAL SUPPLIES		5,282	6,040	6,747	6,500	6,500
001-4500-412.47-00	CONTINGENCY	0	0	223,537	151,862	131,862
* CONTINGENCY		0	0	223,537	151,862	131,862
001-4500-412.51-71	INTERFUND SVC-INSURANCE	365,386	301,384	272,262	239,311	255,714
001-4500-412.51-78	INTERFUND SVC-COMPUTER	164,328	187,718	188,185	212,073	215,146

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* INTERFUND SERVICE PYMTS		529,714	489,102	460,447	451,384	470,860
001-4500-412.56-04	TRNSFR-GAS TAX STREET FD	91,325	164,325	164,325	164,325	164,325
001-4500-412.56-71	REIMBSMT-INS FUND	1,810,780	0	0	0	0
* INTERFUND TRANSFERS		1,902,105	164,325	164,325	164,325	164,325
001-4500-412.89-46	OFF FURN/EQUIP/FIXTURES	0	0	253	0	0
001-4500-412.89-48	COMPUTER HARDWARE	486	3,267	1,622	0	0
001-4500-412.89-56	MACHINERY/EQUIPMENT	4,624	0	0	0	0
* NONCAPITALIZED ASSETS		5,110	3,267	1,875	0	0
** CENTRAL SERVICES		2,846,815	1,081,729	1,280,208	1,179,066	1,180,742

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
COMMUNITY ENHANCEMENT						
001-5400-446.41-86	COMMUNITY PROMOTION	10,196	4,795	7,491	0	0
*	SUNDRY CHARGES/SPC PRGRMS	10,196	4,795	7,491	0	0
**	COMMUNITY ENHANCEMENT	10,196	4,795	7,491	0	0
***	GENERAL FUND	15,380,355	12,846,067	14,354,492	13,921,923	14,280,764

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
DEVELOPER DEPOSIT FUND PLANNING						
002-2800-441.33-04	LEGAL SERVICES	5,792	68,939	35,743	0	0
002-2800-441.33-05	ENVIRONMENTAL REVIEW	50,977	7,500	271,011	0	0
002-2800-441.33-11	PROFESSIONAL SERVICES	0	0	60,480	0	0
*	CONTRACT SVC-PROFESSIONAL	56,769	76,439	367,234	0	0
**	PLANNING	56,769	76,439	367,234	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
DEVELOPER-PARDEE						
002-2830-441.33-11	PROFESSIONAL SERVICES	151,194	53,731	82,075	0	0
*	CONTRACT SVC-PROFESSIONAL	151,194	53,731	82,075	0	0
**	DEVELOPER-PARDEE	151,194	53,731	82,075	0	0
***	DEVELOPER DEPOSIT FUND	207,963	130,170	449,309	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
RIVERSIDE COUNTY MOU						
RIVERSIDE COUNTY MOU						
003-2289-421.10-10 PAYROLL-REGULAR		281,232	294,897	307,138	311,408	312,261
003-2289-421.10-51 INCENTIVE PAY		9,420	11,730	15,554	16,248	16,296
003-2289-421.10-56 WORKING OUT OF CLASS		0	2,293	0	0	0
003-2289-421.10-70 COMP TIME PAYOFF		2,641	3,190	1,717	6,407	6,438
003-2289-421.10-71 VACATION PAYOFF		3,770	2,020	4,909	5,703	5,719
003-2289-421.10-73 HOLIDAY PAYOFF		3,175	3,907	5,040	7,546	7,580
* SALARY & WAGES		300,238	318,036	334,358	347,312	348,294
003-2289-421.15-10 FICA		21,455	22,487	23,350	25,237	25,308
003-2289-421.15-15 PERS		136,072	136,084	135,959	145,370	152,578
003-2289-421.15-20 WORKERS COMP		23,246	24,793	26,087	26,189	26,261
003-2289-421.15-30 UNEMPLOYMENT INSURANCE		873	3,329	3,308	3,321	3,331
003-2289-421.15-40 LIFE INSURANCE		408	408	404	456	456
003-2289-421.15-80 BENEFIT ALLOWANCE		36,848	40,003	40,937	54,400	54,400
003-2289-421.15-82 UNIFORM ALLOWANCE		0	5,390	5,036	5,296	5,311
* FRINGE BENEFITS		218,902	232,494	235,081	260,269	267,645
003-2289-421.25-01 UNIFORM ALLOWANCE		5,131	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		5,131	0	0	0	0
** RIVERSIDE COUNTY MOU		524,271	550,530	569,439	607,581	615,939
*** RIVERSIDE COUNTY MOU		524,271	550,530	569,439	607,581	615,939

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
GAS TAX STREET FUND STREET						
100-4900-431.10-10	PAYROLL-REGULAR	241,130	247,761	257,645	269,494	271,403
100-4900-431.10-30	OVERTIME	5,961	6,485	5,000	5,000	5,000
100-4900-431.10-40	DEFERRED COMP	763	489	0	0	0
100-4900-431.10-41	MANAGEMENT INCENTIVE	315	262	0	0	0
100-4900-431.10-51	INCENTIVE PAY	2,560	2,622	2,640	2,449	2,455
100-4900-431.10-55	STANDBY PAY	9,620	9,111	8,500	8,900	8,900
100-4900-431.10-56	WORKING OUT OF CLASS	449	1,079	901	0	0
100-4900-431.10-70	COMP TIME PAYOFF	1,275	1,026	4,398	5,600	5,632
100-4900-431.10-71	VACATION PAYOFF	1,372	1,834	2,222	1,889	1,900
100-4900-431.10-72	SICK LEAVE PAYOFF	2,678	4,684	2,665	2,112	2,118
100-4900-431.10-73	HOLIDAY PAYOFF	71	124	0	0	0
* SALARY & WAGES		266,194	275,477	283,971	295,444	297,408
100-4900-431.15-10	FICA	20,352	20,616	20,529	22,195	22,341
100-4900-431.15-15	PERS	59,679	57,506	52,563	57,519	61,130
100-4900-431.15-20	WORKERS COMP	8,759	9,687	11,215	11,978	12,065
100-4900-431.15-30	UNEMPLOYMENT INSURANCE	760	2,784	2,869	3,018	3,040
100-4900-431.15-40	LIFE INSURANCE	142	142	153	188	188
100-4900-431.15-70	UTILITY CREDIT	3,450	5,325	5,175	5,432	5,464
100-4900-431.15-80	BENEFIT ALLOWANCE	53,158	54,604	54,825	56,495	56,650
100-4900-431.15-84	VEHICLE ALLOWANCE	0	130	0	0	0
100-4900-431.15-88	BOOT ALLOWANCE	0	870	1,088	1,088	1,088
* FRINGE BENEFITS		146,300	151,663	148,417	157,913	161,966

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
100-4900-431.23-01	ADVERTISING/PUBLISHING	53	0	750	400	400
100-4900-431.23-02	PRINTING/BINDING	0	70	0	500	500
100-4900-431.23-03	DUES/SUBSCRIPTIONS	50	50	0	150	150
100-4900-431.23-04	POSTAGE/MAILING COSTS	0	0	38	0	0
100-4900-431.23-06	STAFF TRAINING	0	120	0	0	0
100-4900-431.23-17	TREE TRIMMING SERVICE	1,500	0	12,152	15,000	15,000
100-4900-431.23-18	CONTRACT STRIPING	5,065	4,908	5,000	5,000	5,000
100-4900-431.23-19	ALARM SERVICE	216	222	350	460	460
100-4900-431.23-22	PAGING SERVICE	184	183	200	200	200
100-4900-431.23-24	PEST ERADICATION SERVICE	599	690	625	625	625
100-4900-431.23-25	HAZARDOUS MATERIAL CLN-UP	0	5,006	4,000	4,000	4,000
100-4900-431.23-27	CONTRACT EMPLOYMENT SVCS	0	8,496	5,000	5,000	5,000
100-4900-431.23-29	LANDSCAPE MAINTENANCE	0	11,175	5,960	7,000	7,000
100-4900-431.23-37	NPDES STORM WATER EXPENSE	24,092	30,536	53,000	0	0
* CONTRACTUAL SERVICES		31,759	61,456	87,075	38,335	38,335
100-4900-431.25-02	UNIFORM PURCHASE/MAINT	617	642	1,500	1,500	1,500
100-4900-431.25-04	VEHICLE ALLOWANCE	145	0	0	0	0
100-4900-431.25-05	MILEAGE REIMBURSEMENT	0	0	48	200	200
100-4900-431.25-06	OVERTIME MEALS	0	0	14	0	0
100-4900-431.25-10	VISION ALLOWANCE	100	400	138	0	0
100-4900-431.25-11	BOOT ALLOWANCE	870	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		1,732	1,042	1,700	1,700	1,700
100-4900-431.26-01	UTILITIES-BANNING	1,339	2,915	5,000	5,000	5,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
100-4900-431.26-02	TRAFFIC SIGNAL ELECTRIC	11,439	9,858	8,700	10,000	10,000
100-4900-431.26-05	TELEPHONE SVC	782	1,417	1,500	1,500	1,500
100-4900-431.26-06	NATURAL GAS SVC	272	258	700	700	700
100-4900-431.26-07	RADIO TRANSMISSION SVCS	505	0	0	0	0
* CONTRACTUAL SVC-UTILITIES		14,337	14,447	15,900	17,200	17,200
100-4900-431.30-06	REPAIR/MAINT-EQUIPMENT	38,551	326	596	1,500	1,500
100-4900-431.30-09	REPAIR/MAINT-TRFFC SIGNAL	15,393	16,961	18,300	19,000	19,000
100-4900-431.30-13	REPAIR/MAINT-SIDEWALKS	3,733	3,313	8,000	15,000	15,000
100-4900-431.30-18	REPAIR/MAINT-STORM DRAINS	0	0	9,500	7,500	7,500
* CONTRACT SVC REPAIR/MAINT		57,677	20,600	36,396	43,000	43,000
100-4900-431.33-32	MEDICAL/PHYSICAL EXAMS	170	76	100	100	100
100-4900-431.33-53	ENGINEERING SERVICES	0	0	2,500	2,500	2,500
* CONTRACT SVC-PROFESSIONAL		170	76	2,600	2,600	2,600
100-4900-431.36-00	DEPARTMENTAL SUPPLIES	14,477	6,023	7,467	8,000	8,000
100-4900-431.36-57	HERBICIDES/WEED CONTROL	1,433	0	1,500	1,500	1,500
* DEPARTMENTAL SUPPLIES		15,910	6,023	8,967	9,500	9,500
100-4900-431.38-54	GRAFFITI PAINT	935	3,500	3,500	3,500	3,500
100-4900-431.38-57	STREET SWEEPER SUPPLIES	3,947	2,134	2,695	3,000	3,000
100-4900-431.38-58	BITUMINOUS MATERIALS	0	7,120	8,000	8,000	8,000
100-4900-431.38-59	OTHER STREET MATERIALS	3,523	3,278	3,000	3,000	3,000
* SUPPLIES-TECHNICAL SPLS		8,405	16,033	17,195	17,500	17,500
100-4900-431.41-04	LICENSES/PERMITS/FEES	4,008	1,465	4,000	4,000	4,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* SUNDRY CHARGES/SPC PRGRMS		4,008	1,465	4,000	4,000	4,000
100-4900-431.50-13 INTERFUND SVC-PERSONNEL		20,856	11,400	11,934	11,703	11,767
100-4900-431.50-18 INTERFUND SVC-C/ATTORNEY		12,580	23,491	24,463	17,647	17,647
100-4900-431.50-32 INTFD SVC-BLDG JANIT/MANT		5,173	9,996	10,144	7,795	7,845
* INTERFUND SERVICE PYMTS		38,609	44,887	46,541	37,145	37,259
100-4900-431.51-71 INTERFUND SVC-INSURANCE		133,839	255,592	233,342	220,020	231,950
100-4900-431.51-72 INTERFUND SVC-PURCH & A/P		1,411	2,500	2,843	2,777	2,727
100-4900-431.51-73 INTERFUND SVC-FLEET MAINT		129,419	117,640	108,682	91,880	92,745
100-4900-431.51-77 INTERFUND SVC-FINANCIAL		13,909	14,457	16,839	14,685	14,993
100-4900-431.51-78 INTERFUND SVC-COMPUTER		3,296	13,038	13,475	11,794	11,965
* INTERFUND SERVICE PYMTS		281,874	403,227	375,181	341,156	354,380
100-4900-431.56-06 TRANSFER - MEASURE A FUND		527,565	0	0	0	0
* INTERFUND TRANSFERS		527,565	0	0	0	0
100-4900-431.89-48 COMPUTER HARDWARE		0	20	0	0	0
100-4900-431.89-56 MACHINERY/EQUIPMENT		715	248	3,444	0	0
* NONCAPITALIZED ASSETS		715	268	3,444	0	0
100-4900-431.90-10 PLANNING/ENGINEERING SVC		0	0	58,000	0	0
* CAPITAL EXPENDITURES		0	0	58,000	0	0
100-4900-431.93-27 TRAFFIC SIGNALS/SYNCHRON		0	0	359,500	0	0
* CAP EXPEND-INFRASTRUCTURE		0	0	359,500	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
** STREET		1,395,255	996,664	1,448,887	965,493	984,848

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
100-4902-431.56-06	PROP 1B - STRTS & ROADS TRANSFER - MEASURE A FUND	0	0	426,957	0	0
*	INTERFUND TRANSFERS	0	0	426,957	0	0
**	PROP 1B - STRTS & ROADS	0	0	426,957	0	0
***	GAS TAX STREET FUND	1,395,255	996,664	1,875,844	965,493	984,848

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
MEASURE A STREET FUND						
STREET						
101-4900-431.33-53	ENGINEERING SERVICES	0	75,775	22,895	50,000	50,000
* CONTRACT	SVC-PROFESSIONAL	0	75,775	22,895	50,000	50,000
101-4900-431.93-04	DESIGN STREET PROJECTS	0	24,190	14,331	0	0
101-4900-431.93-16	MEASURE A ST IMPROVEMENTS	1,264,096	0	1,470,000	530,000	955,000
* CAP EXPEND	INFRASTRUCTURE	1,264,096	24,190	1,484,331	530,000	955,000
** STREET		1,264,096	99,965	1,507,226	580,000	1,005,000
*** MEASURE A STREET FUND		1,264,096	99,965	1,507,226	580,000	1,005,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
SB 300 STREET FUND STREET						
103-4900-431.56-06 TRANSFER - MEASURE A FUND		0	54,844	22,346	0	0
* INTERFUND TRANSFERS		0	54,844	22,346	0	0
** STREET		0	54,844	22,346	0	0
*** SB 300 STREET FUND		0	54,844	22,346	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CDBG FUND						
FY12 GRANT						
110-5512-446.41-45	CHILD CARE CONTRIBUTIONS	7,000	0	0	0	0
*	SUNDRY CHARGES/SPC PRGRMS	7,000	0	0	0	0
110-5512-446.42-69	BOYS/GIRLS CLUB - SG PASS	7,000	0	0	0	0
*	SUNDRY CHARGES/SPC PRGRMS	7,000	0	0	0	0
110-5512-461.90-67	REPLPLIER PARK-BOWL RENVTN	0	0	273,862	0	0
*	CAPITAL EXPENDITURES	0	0	273,862	0	0
**	FY12 GRANT	14,000	0	273,862	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
FY13 GRANT 110-5513-461.90-67	REPLIER PARK-BOWL RENVTN	0	0	120,735	0	0
* CAPITAL EXPENDITURES		0	0	120,735	0	0
** FY13 GRANT		0	0	120,735	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
FY14 GRANT 110-5514-461.90-69	LIONS PARK IMPROVEMENTS	0	0	124,040	0	0
* CAPITAL EXPENDITURES		0	0	124,040	0	0
** FY14 GRANT		0	0	124,040	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
FY15 GRANT 110-5515-461.90-69	LIONS PARK IMPROVEMENTS	0	0	0	245,000	0
* CAPITAL EXPENDITURES		0	0	0	245,000	0
** FY15 GRANT		0	0	0	245,000	0
*** CDBG FUND		14,000	0	518,637	245,000	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>LANDSCAPE MAINTENANCE</b>						
STREET						
111-4900-432.23-01	ADVERTISING/PUBLISHING	0	0	400	500	500
111-4900-432.23-29	LANDSCAPE MAINTENANCE	0	3,023	0	65,000	65,000
111-4900-432.23-33	COMPUTER SERVICES	578	535	750	750	750
* CONTRACTUAL SERVICES		578	3,558	1,150	66,250	66,250
111-4900-432.26-01	UTILITIES-BANNING	28,306	25,072	30,000	30,000	30,000
* CONTRACTUAL SVC-UTILITIES		28,306	25,072	30,000	30,000	30,000
111-4900-432.30-01	REPAIR/MAINT-GRNDS/FIELDS	12,400	10,497	12,000	32,000	32,000
* CONTRACT SVC REPAIR/MAINT		12,400	10,497	12,000	32,000	32,000
111-4900-432.50-31	INTERFUND SVC-PARKS SVCS	84,158	94,844	85,562	0	0
* INTERFUND SERVICE PYMTS		84,158	94,844	85,562	0	0
111-4900-432.51-72	INTERFUND SVC-PURCH & A/P	0	37	41	53	52
111-4900-432.51-77	INTERFUND SVC-FINANCIAL	0	215	241	279	284
* INTERFUND SERVICE PYMTS		0	252	282	332	336
** STREET		125,442	134,222	128,994	128,582	128,586
*** LANDSCAPE MAINTENANCE		125,442	134,222	128,994	128,582	128,586

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
AIR QUALITY IMPROVEMT FD STREET						
132-4900-446.32-06 LEASE/PURCHASE PAYMENTS		0	0	0	0	65,000
* CONTRACT SVC-RENTAL/LEASE		0	0	0	0	65,000
132-4900-446.41-13 JOINT AGENCY ASSESSMENTS		3,000	3,000	3,000	3,000	3,000
* SUNDRY CHARGES/SPC PRGRMS		3,000	3,000	3,000	3,000	3,000
132-4900-446.63-31 STREET SWEEPER LEASE		0	0	0	65,000	0
* DEBT SVC-LEASE PYMTS-PRIN		0	0	0	65,000	0
132-4900-446.90-52 VEHICLES		0	0	40,000	0	0
132-4900-446.90-56 MACHINERY/EQUIPMENT		0	0	0	350,000	0
* CAPITAL EXPENDITURES		0	0	40,000	350,000	0
** STREET		3,000	3,000	43,000	418,000	68,000
*** AIR QUALITY IMPROVEMT FD		3,000	3,000	43,000	418,000	68,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
SUPPLEMENTL LAW ENFOREMNT						
FY09 GRANT						
148-2209-421.30-06	REPAIR/MAINT-EQUIPMENT	0	0	337	0	0
*	CONTRACT SVC REPAIR/MAINT	0	0	337	0	0
148-2209-421.89-46	OFF FURN/EQUIP/FIXTURES	0	2,489	0	0	0
148-2209-421.89-48	COMPUTER HARDWARE	0	0	1,584	0	0
*	NONCAPITALIZED ASSETS	0	2,489	1,584	0	0
**	FY09 GRANT	0	2,489	1,921	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
DISPATCH						
148-2210-421.33-11	PROFESSIONAL SERVICES	750	0	0	0	0
* CONTRACT	SVC-PROFESSIONAL	750	0	0	0	0
148-2210-421.36-01	ORDNANCE	10,542	2,362	0	0	0
148-2210-421.36-62	SPECIAL DEPARTMENTAL SPLY	1,824	255	0	0	0
* DEPARTMENTAL	SUPPLIES	12,366	2,617	0	0	0
148-2210-421.89-48	COMPUTER HARDWARE	1,313	0	1,876	0	0
148-2210-421.89-49	COMPUTER SOFTWARE	3,730	0	0	0	0
148-2210-421.89-51	AUTOMOTIVE EQUIPMENT	1,896	0	0	0	0
148-2210-421.89-53	RADIO EQUIPMENT/RADIOS	4,025	0	0	0	0
148-2210-421.89-56	MACHINERY/EQUIPMENT	10,672	17,494	770	0	0
* NONCAPITALIZED	ASSETS	21,636	17,494	2,646	0	0
148-2210-421.90-49	COMPUTER SOFTWARE	0	11,995	0	0	0
148-2210-421.90-56	MACHINERY/EQUIPMENT	0	12,443	449	0	0
* CAPITAL	EXPENDITURES	0	24,437	449	0	0
** DISPATCH		34,752	44,549	3,095	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
148-2211-421.89-56	FY11 GRANT MACHINERY/EQUIPMENT	0	0	979	0	0
*	NONCAPITALIZED ASSETS	0	0	979	0	0
148-2211-421.90-56	MACHINERY/EQUIPMENT	0	99,909	0	0	0
*	CAPITAL EXPENDITURES	0	99,909	0	0	0
**	FY11 GRANT	0	99,909	979	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
FY12 GRANT						
148-2212-421.36-62	SPECIAL DEPARTMENTAL SPLY	0	0	935	0	0
*	DEPARTMENTAL SUPPLIES	0	0	935	0	0
148-2212-421.89-53	RADIO EQUIPMENT/RADIOS	0	0	1,011	0	0
148-2212-421.89-56	MACHINERY/EQUIPMENT	0	0	505	0	0
*	NONCAPITALIZED ASSETS	0	0	1,516	0	0
148-2212-421.90-53	RADIO EQUIPMENT/RADIOS	0	0	7,856	0	0
148-2212-421.90-56	MACHINERY/EQUIPMENT	0	75,050	14,871	0	0
*	CAPITAL EXPENDITURES	0	75,050	22,727	0	0
**	FY12 GRANT	0	75,050	25,178	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 81

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
	FY13 GRANT					
148-2213-421.30-17	REPAIR/MAINT-SOFTWARE	0	7,500	0	0	0
*	CONTRACT SVC REPAIR/MAINT	0	7,500	0	0	0
148-2213-421.89-49	COMPUTER SOFTWARE	0	0	2,840	0	0
*	NONCAPITALIZED ASSETS	0	0	2,840	0	0
148-2213-421.90-49	COMPUTER SOFTWARE	0	12,500	0	0	0
148-2213-421.90-52	VEHICLES	0	0	2,803	0	0
148-2213-421.90-56	MACHINERY/EQUIPMENT	0	0	74,375	0	0
*	CAPITAL EXPENDITURES	0	12,500	77,178	0	0
**	FY13 GRANT	0	20,000	80,018	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>FY14 GRANT</b>						
148-2214-421.89-48	COMPUTER HARDWARE	0	0	4,000	0	0
*	NONCAPITALIZED ASSETS	0	0	4,000	0	0
148-2214-421.90-56	MACHINERY/EQUIPMENT	0	0	96,000	0	0
*	CAPITAL EXPENDITURES	0	0	96,000	0	0
**	FY14 GRANT	0	0	100,000	0	0
***	SUPPLEMENTL LAW ENFOREMNT	34,752	241,997	211,191	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
PUB SAFETY SALES TAX FUND						
PUBLIC SAFETY: POL & FIRE						
149-2250-420.55-22 TRNSFR-GEN FND-POLICE-CAP	149-2250-420.55-22 TRNSFR-GEN FND-POLICE-CAP	101,338	12,314	0	0	0
149-2250-420.55-24 TRNSFR-GENERAL FND-FIRE	149-2250-420.55-24 TRNSFR-GENERAL FND-FIRE	101,338	12,314	0	0	0
* INTERFUND TRANSFERS	* INTERFUND TRANSFERS	202,676	24,628	0	0	0
** PUBLIC SAFETY: POL & FIRE	** PUBLIC SAFETY: POL & FIRE	202,676	24,628	0	0	0
*** PUB SAFETY SALES TAX FUND	*** PUB SAFETY SALES TAX FUND	202,676	24,628	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 84

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
BANNING HOUSING AUTHORITY HOUSING AUTHORITY						
190-3900-443.10-10	PAYROLL-REGULAR	51,751	0	0	0	0
190-3900-443.10-41	MANAGEMENT INCENTIVE	2,041	0	0	0	0
190-3900-443.10-51	INCENTIVE PAY	1,012	0	0	0	0
* SALARY & WAGES		54,804	0	0	0	0
190-3900-443.15-10	FICA	3,324	0	0	0	0
190-3900-443.15-15	PERS	13,203	0	0	0	0
190-3900-443.15-20	WORKERS COMP	1,566	0	0	0	0
190-3900-443.15-30	UNEMPLOYMENT INSURANCE	157	0	0	0	0
190-3900-443.15-40	LIFE INSURANCE	23	0	0	0	0
190-3900-443.15-70	UTILITY CREDIT	87	0	0	0	0
190-3900-443.15-80	BENEFIT ALLOWANCE	7,091	0	0	0	0
* FRINGE BENEFITS		25,451	0	0	0	0
190-3900-443.25-04	VEHICLE ALLOWANCE	825	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		825	0	0	0	0
190-3900-443.33-11	PROFESSIONAL SERVICES	45,250	17,177	0	0	0
* CONTRACT SVC-PROFESSIONAL		45,250	17,177	0	0	0
190-3900-443.36-00	DEPARTMENTAL SUPPLIES	89	0	0	0	0
* DEPARTMENTAL SUPPLIES		89	0	0	0	0
190-3900-443.41-65	LOW/MOD HOUSING PROGRAM	118,331	119,701	0	0	0
* SUNDRY CHARGES/SPC PRGRMS		118,331	119,701	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 85

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
190-3900-443.50-13	INTERFUND SVC-PERSONNEL	670	0	0	0	0
190-3900-443.50-18	INTERFUND SVC-C/ATTORNEY	20,838	0	0	0	0
190-3900-443.50-32	INTFD SVC-BLDG JANIT/MANT	9,668	0	0	0	0
* INTERFUND SERVICE PYMTS		31,176	0	0	0	0
190-3900-443.51-71	INTERFUND SVC-INSURANCE	1,958	0	0	0	0
190-3900-443.51-72	INTERFUND SVC-PURCH & A/P	69	0	0	0	0
190-3900-443.51-77	INTERFUND SVC-FINANCIAL	8,222	0	0	0	0
190-3900-443.51-78	INTERFUND SVC-COMPUTER	1,170	0	0	0	0
* INTERFUND SERVICE PYMTS		11,419	0	0	0	0
** HOUSING AUTHORITY		287,345	136,878	0	0	0
*** BANNING HOUSING AUTHORITY		287,345	136,878	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
SPECIAL DONATION FUND						
SPECIAL DONATIONS						
200-9100-446.36-68	HOLIDAY LUNCHEON	2,759	3,053	3,000	3,000	3,000
* DEPARTMENTAL SUPPLIES		2,759	3,053	3,000	3,000	3,000
200-9100-446.42-19	RECREATION FEES	5,066	4,178	3,500	2,000	2,000
200-9100-446.42-80	CENTENNIAL CELEBRATION	0	10,795	0	0	0
* SUNDRY CHARGES/SPC PRGRMS		5,066	14,973	3,500	2,000	2,000
200-9100-446.89-56	MACHINERY/EQUIPMENT	600	0	0	0	0
* NONCAPITALIZED ASSETS		600	0	0	0	0
200-9100-446.90-15	BUILDING IMPROVEMENTS	0	5,358	0	0	0
* CAPITAL EXPENDITURES		0	5,358	0	0	0
** SPECIAL DONATIONS		8,425	23,384	6,500	5,000	5,000
*** SPECIAL DONATION FUND		8,425	23,384	6,500	5,000	5,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 87

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
SENIOR CTR ACTIVITIES FD SENIOR CENTER						
201-4050-446.30-02	REPAIR/MAINT-BUILDINGS	0	400	0	0	0
201-4050-446.30-06	REPAIR/MAINT-EQUIPMENT	17	339	500	500	500
* CONTRACT SVC	REPAIR/MAINT	17	739	500	500	500
201-4050-446.36-00	DEPARTMENTAL SUPPLIES	1,401	1,143	900	500	500
* DEPARTMENTAL SUPPLIES		1,401	1,143	900	500	500
201-4050-446.42-08	CHRISTMAS DINNER FUND	1,972	1,515	1,800	1,600	1,600
* SUNDRY CHARGES/SPC PRGRMS		1,972	1,515	1,800	1,600	1,600
201-4050-446.89-48	COMPUTER HARDWARE	0	0	850	0	0
* NONCAPITALIZED ASSETS		0	0	850	0	0
** SENIOR CENTER		3,390	3,396	4,050	2,600	2,600

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 88

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
SENIOR CTR ADVISORY BOARD						
201-4060-446.30-06	REPAIR/MAINT-EQUIPMENT	0	667	1,500	1,500	1,500
* CONTRACT SVC	REPAIR/MAINT	0	667	1,500	1,500	1,500
201-4060-446.36-65	SENIOR PROGRAM SUPPLIES	1,925	3,222	4,000	4,000	4,000
201-4060-446.36-66	MUSICIANS/ENTERTAINERS	484	0	500	750	750
* DEPARTMENTAL SUPPLIES		2,409	3,222	4,500	4,750	4,750
201-4060-446.42-07	SANTA'S SHOPPE	0	219	250	350	300
* SUNDRY CHARGES/SPC PRGRMS		0	219	250	350	300
201-4060-446.89-46	OFF FURN/EQUIP/FIXTURES	0	384	400	0	0
* NONCAPITALIZED ASSETS		0	384	400	0	0
201-4060-446.90-15	BUILDING IMPROVEMENTS	0	2,965	0	0	0
* CAPITAL EXPENDITURES		0	2,965	0	0	0
201-4060-461.23-19	ALARM SERVICE	1,158	1,194	1,200	1,200	0
201-4060-461.23-24	PEST ERADICATION SERVICE	384	384	400	400	400
* CONTRACTUAL SERVICES		1,542	1,578	1,600	1,600	400
201-4060-461.25-05	MILEAGE REIMBURSEMENT	85	42	100	150	150
* CONTRACT SVC-EMPLOYEE SPC		85	42	100	150	150
201-4060-461.36-00	DEPARTMENTAL SUPPLIES	761	619	600	500	500
* DEPARTMENTAL SUPPLIES		761	619	600	500	500
** SENIOR CTR ADVISORY BOARD		4,797	9,696	8,950	8,850	7,600

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 89

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
***	SENIOR CTR ACTIVITIES FD	8,187	13,093	13,000	11,450	10,200

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 90

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
POLICE VOLUNTEER FUND						
POLICE						
203-2200-446.36-00	DEPARTMENTAL SUPPLIES	0	147	1,000	220	0
203-2200-446.36-04	CLOTHING/ACCOUTERMENTS	580	716	1,613	0	0
*	DEPARTMENTAL SUPPLIES	580	863	2,613	220	0
**	POLICE	580	863	2,613	220	0
***	POLICE VOLUNTEER FUND	580	863	2,613	220	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 91

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CITY ADMIN COP DEBT SVC CITY HALL CONST.						
300-6800-467.33-11 PROFESSIONAL SERVICES		350	0	0	0	0
* CONTRACT SVC-PROFESSIONAL		350	0	0	0	0
300-6800-467.61-17 PRINCIPAL - BBVA COMPASS		307,844	320,963	333,873	346,510	359,626
* DEBT SERVICE-PRINCIPAL		307,844	320,963	333,873	346,510	359,626
300-6800-467.62-17 INTEREST - BBVA COMPASS		127,701	114,824	103,128	90,490	77,374
* DEBT SERVICE - INTEREST		127,701	114,824	103,128	90,490	77,374
** CITY HALL CONST.		435,895	435,787	437,001	437,000	437,000
*** CITY ADMIN COP DEBT SVC		435,895	435,787	437,001	437,000	437,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
WILSON ST #91-1 ASSMT DBT STREET						
365-4900-432.33-11 PROFESSIONAL SERVICES		500	0	0	0	0
365-4900-432.33-15 ARB REBATE CALCS		2,000	0	0	0	0
365-4900-432.33-19 ADMINISTRATION SERVICES		1,552	0	0	0	0
* CONTRACT SVC-PROFESSIONAL		4,052	0	0	0	0
365-4900-432.51-77 INTERFUND SVC-FINANCIAL		5,800	0	0	0	0
* INTERFUND SERVICE PYMTS		5,800	0	0	0	0
365-4900-432.61-12 PRINCIPAL-LIMIT OBL BONDS		477,350	0	0	0	0
* DEBT SERVICE-PRINCIPAL		477,350	0	0	0	0
365-4900-432.62-12 INTEREST-LIMIT OBL BONDS		19,740	0	0	0	0
* DEBT SERVICE - INTEREST		19,740	0	0	0	0
** STREET		506,942	0	0	0	0
*** WILSON ST #91-1 ASSMT DBT		506,942	0	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
AREA POLICE COMPUTER FUND						
POLICE						
370-2200-421.26-05	TELEPHONE SVC	16,993	17,585	17,575	17,600	17,600
*	CONTRACTUAL SVC-UTILITIES	16,993	17,585	17,575	17,600	17,600
370-2200-421.30-17	REPAIR/MAINT-SOFTWARE	23,743	18,898	18,898	18,898	18,898
370-2200-421.30-19	REPAIR/MAINT-HARDWARE	7,271	7,609	8,226	8,779	8,779
*	CONTRACT SVC REPAIR/MAINT	31,014	26,507	27,124	27,677	27,677
370-2200-421.50-01	INTERFUND SVC-ADMINISTRTN	6,000	6,000	2,000	2,000	2,000
*	INTERFUND SERVICE PYMTS	6,000	6,000	2,000	2,000	2,000
**	POLICE	54,007	50,092	46,699	47,277	47,277
***	AREA POLICE COMPUTER FUND	54,007	50,092	46,699	47,277	47,277

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
FAIR OAKS AD #2004-1 DEBT STREET						
375-4900-431.33-11 PROFESSIONAL SERVICES		950	950	950	950	1,000
375-4900-431.33-15 ARB REBATE CALCS		0	0	0	2,000	0
375-4900-431.33-19 ADMINISTRATION SERVICES		3,082	3,062	4,200	3,200	3,500
375-4900-431.33-20 DELINQUENCY NOTICES		103	229	200	200	100
* CONTRACT SVC-PROFESSIONAL		4,135	4,241	5,350	6,350	4,600
375-4900-431.51-77 INTERFUND SVC-FINANCIAL		8,300	8,300	8,300	8,300	8,300
* INTERFUND SERVICE PYMTS		8,300	8,300	8,300	8,300	8,300
375-4900-431.61-12 PRINCIPAL-LIMIT OBL BONDS		60,000	60,000	60,000	65,000	70,000
* DEBT SERVICE-PRINCIPAL		60,000	60,000	60,000	65,000	70,000
375-4900-431.62-12 INTEREST-LIMIT OBL BONDS		127,353	124,983	123,293	119,849	116,860
* DEBT SERVICE - INTEREST		127,353	124,983	123,293	119,849	116,860
375-4900-431.65-08 BOND PAYING AGENT FEES		3,300	2,750	3,000	3,000	3,250
* DEBT SERVICE - EXPENSE		3,300	2,750	3,000	3,000	3,250
** STREET		203,088	200,274	199,943	202,499	203,010
*** FAIR OAKS AD #2004-1 DEBT		203,088	200,274	199,943	202,499	203,010

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
TRAFFIC CONTROL FACIL FD						
STREET						
420-4900-431.33-53	ENGINEERING SERVICES	0	0	25,000	0	0
*	CONTRACT SVC-PROFESSIONAL	0	0	25,000	0	0
420-4900-431.93-27	TRAFFIC SIGNALS/SYNCHRON	0	0	20,000	0	0
*	CAP EXPEND-INFRASTRUCTURE	0	0	20,000	0	0
**	STREET	0	0	45,000	0	0
***	TRAFFIC CONTROL FACIL FD	0	0	45,000	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
GENERAL FACILITIES FUND						
GENERAL FACILITIES						
430-2900-441.90-15	BUILDING IMPROVEMENTS	0	1,075	45,000	60,000	0
*	CAPITAL EXPENDITURES	0	1,075	45,000	60,000	0
**	GENERAL FACILITIES	0	1,075	45,000	60,000	0
***	GENERAL FACILITIES FUND	0	1,075	45,000	60,000	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
SUNSET GRADE SEP FUND						
SUNSET GRADE SEP'N FUND						
441-6500-431.93-02 SUNSET GRADE SEPARATION		1,361,501	1,781,680	304,186	0	0
* CAP EXPEND-INFRASTRUCTURE		1,361,501	1,781,680	304,186	0	0
** SUNSET GRADE SEP'N FUND		1,361,501	1,781,680	304,186	0	0
*** SUNSET GRADE SEP FUND		1,361,501	1,781,680	304,186	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
PARK DEVELOPMENT FUND						
PARKS						
451-3600-461.90-37	REPLPLIER PARK IMPROVEMENT	0	0	132,046	0	0
*	CAPITAL EXPENDITURES	0	0	132,046	0	0
**	PARKS	0	0	132,046	0	0
***	PARK DEVELOPMENT FUND	0	0	132,046	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CAPITAL IMPROVEMENT FUND						
BUILDING MAINTENANCE						
470-3200-412.90-15	BUILDING IMPROVEMENTS	0	22,108	0	120,000	0
*	CAPITAL EXPENDITURES	0	22,108	0	120,000	0
**	BUILDING MAINTENANCE	0	22,108	0	120,000	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
GENERAL CONSTRUCTION						
470-6900-413.90-15	BUILDING IMPROVEMENTS	23,808	4,516	0	0	0
*	CAPITAL EXPENDITURES	23,808	4,516	0	0	0
**	GENERAL CONSTRUCTION	23,808	4,516	0	0	0
***	CAPITAL IMPROVEMENT FUND	23,808	26,624	0	120,000	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>AIRPORT FUND</b>						
<b>AIRPORT FUND</b>						
600-5100-435.10-10 PAYROLL-REGULAR		38,909	36,005	36,543	35,275	35,711
600-5100-435.10-30 OVERTIME		926	1,716	6,206	500	500
600-5100-435.10-41 MANAGEMENT INCENTIVE		284	236	0	0	0
600-5100-435.10-51 INCENTIVE PAY		148	149	149	149	149
600-5100-435.10-70 COMP TIME PAYOFF		282	273	270	428	433
600-5100-435.10-71 VACATION PAYOFF		315	131	285	342	346
600-5100-435.10-72 SICK LEAVE PAYOFF		390	314	289	348	349
* SALARY & WAGES		41,254	38,824	43,742	37,042	37,488
600-5100-435.15-10 FICA		2,599	2,411	2,295	2,395	2,428
600-5100-435.15-15 PERS		6,300	5,920	6,311	6,433	6,821
600-5100-435.15-20 WORKERS COMP		1,250	1,150	1,745	1,571	1,592
600-5100-435.15-30 UNEMPLOYMENT INSURANCE		123	403	387	396	400
600-5100-435.15-40 LIFE INSURANCE		14	14	14	15	15
600-5100-435.15-80 BENEFIT ALLOWANCE		1,713	1,443	1,303	2,037	2,036
* FRINGE BENEFITS		11,999	11,342	12,055	12,847	13,292
600-5100-435.23-01 ADVERTISING/PUBLISHING		0	0	200	500	500
600-5100-435.23-04 POSTAGE/MAILING COSTS		10	29	20	20	20
600-5100-435.23-05 TRAVEL/CONFERENCES		0	0	300	0	0
600-5100-435.23-06 STAFF TRAINING		0	405	0	0	0
600-5100-435.23-19 ALARM SERVICE		576	594	600	575	575
600-5100-435.23-25 HAZARDOUS MATERIAL CLN-UP		0	0	250	250	250
600-5100-435.23-27 CONTRACT EMPLOYMENT SVCS		0	3,271	775	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* CONTRACTUAL SERVICES		586	4,299	2,145	1,345	1,345
600-5100-435.25-05 MILEAGE REIMBURSEMENT		0	0	300	300	300
* CONTRACT SVC-EMPLOYEE SPC		0	0	300	300	300
600-5100-435.26-01 UTILITIES-BANNING		14,067	13,541	15,000	14,000	14,000
600-5100-435.26-05 TELEPHONE SVC		1,237	1,567	1,300	1,600	1,600
600-5100-435.26-06 NATURAL GAS SVC		418	396	600	500	500
* CONTRACTUAL SVC-UTILITIES		15,722	15,504	16,900	16,100	16,100
600-5100-435.30-01 REPAIR/MAINT-GRNDS/FIELDS		1,986	1,500	500	1,000	1,000
600-5100-435.30-02 REPAIR/MAINT-BUILDINGS		9,199	1,423	650	1,000	1,000
600-5100-435.30-06 REPAIR/MAINT-EQUIPMENT		2,451	4,007	10,300	5,000	5,000
600-5100-435.30-07 REPAIR/MAINT-FENCING		0	0	2,000	2,000	2,000
600-5100-435.30-08 REPAIR/MAINT-RADOS		0	0	200	200	200
* CONTRACT SVC REPAIR/MAINT		13,636	6,930	13,650	9,200	9,200
600-5100-435.33-11 PROFESSIONAL SERVICES		7,500	297	17,600	0	0
* CONTRACT SVC-PROFESSIONAL		7,500	297	17,600	0	0
600-5100-435.36-00 DEPARTMENTAL SUPPLIES		70	379	300	300	300
600-5100-435.36-12 AVIATION FUEL		132,521	94,663	90,000	110,000	110,000
600-5100-435.36-15 STATE SALES TAX		86	73	300	300	300
* DEPARTMENTAL SUPPLIES		132,677	95,116	90,600	110,600	110,600
600-5100-435.41-04 LICENSES/PERMITS/FEES		5,060	4,442	6,550	7,000	7,000
600-5100-435.41-07 CREDIT CARD FEES		5,753	4,271	5,000	5,000	5,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* SUNDRY CHARGES/SPC PRGRMS		10,813	8,713	11,550	12,000	12,000
600-5100-435.50-13	INTERFUND SVC-PERSONNEL	2,754	341	357	3,702	3,723
600-5100-435.50-18	INTERFUND SVC-C/ATTORNEY	1,663	702	6,278	5,938	5,938
600-5100-435.50-32	INTFD SVC-BLDG JANIT/MANT	0	309	303	2,389	2,405
* INTERFUND SERVICE PYMTS		4,417	1,352	6,938	12,029	12,066
600-5100-435.51-71	INTERFUND SVC-INSURANCE	28,888	30,121	26,467	24,007	26,340
600-5100-435.51-72	INTERFUND SVC-PURCH & A/P	1,137	306	216	892	876
600-5100-435.51-73	INTERFUND SVC-FLEET MAINT	1,730	1,442	488	910	918
600-5100-435.51-77	INTERFUND SVC-FINANCIAL	3,360	1,769	1,280	4,718	4,817
600-5100-435.51-78	INTERFUND SVC-COMPUTER	0	381	382	3,274	3,322
* INTERFUND SERVICE PYMTS		35,115	34,019	28,833	33,801	36,273
600-5100-435.90-10	PLANNING/ENGINEERING SVC	150,569	133,926	31,997	330,000	0
* CAPITAL EXPENDITURES		150,569	133,926	31,997	330,000	0
600-5100-435.93-73	AIRPORT IMPROVEMENTS	25,611	0	672,070	0	0
* CAP EXPEND-INFRASTRUCTURE		25,611	0	672,070	0	0
** AIRPORT FUND		449,899	350,322	948,380	575,264	248,664
*** AIRPORT FUND		449,899	350,322	948,380	575,264	248,664

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
TRANSIT FUND						
TRANSIT FUND-FIXED ROUTE						
610-5800-434.10-10 PAYROLL-REGULAR		426,451	433,025	482,187	592,485	607,524
610-5800-434.10-30 OVERTIME		14,733	11,987	8,001	8,000	8,000
610-5800-434.10-41 MANAGEMENT INCENTIVE		3,343	2,780	0	0	0
610-5800-434.10-51 INCENTIVE PAY		2,250	2,254	2,221	2,257	2,263
610-5800-434.10-55 STANDBY PAY		0	0	1,500	0	0
610-5800-434.10-70 COMP TIME PAYOFF		-999	2,314	9,184	13,183	13,494
610-5800-434.10-71 VACATION PAYOFF		6,694	5,274	1,684	6,254	6,411
610-5800-434.10-72 SICK LEAVE PAYOFF		4,318	0	5,312	7,509	7,696
610-5800-434.10-73 HOLIDAY PAYOFF		437	1,845	65	0	0
* SALARY & WAGES		459,225	459,479	510,154	629,688	645,388
610-5800-434.15-10 FICA		34,272	32,988	38,647	50,442	51,637
610-5800-434.15-15 PERS		91,082	88,913	92,540	125,794	136,584
610-5800-434.15-20 WORKERS COMP		21,650	23,264	31,228	35,580	36,498
610-5800-434.15-30 UNEMPLOYMENT INSURANCE		1,342	4,839	5,387	6,620	6,786
610-5800-434.15-40 LIFE INSURANCE		230	230	228	599	599
610-5800-434.15-70 UTILITY CREDIT		8,344	8,580	10,136	11,589	11,657
610-5800-434.15-80 BENEFIT ALLOWANCE		75,697	84,363	107,461	125,591	125,884
610-5800-434.15-84 VEHICLE ALLOWANCE		0	2,250	2,156	5,263	5,277
* FRINGE BENEFITS		232,617	245,426	287,783	361,478	374,922
610-5800-434.23-01 ADVERTISING/PUBLISHING		791	0	500	1,500	1,500
610-5800-434.23-02 PRINTING/BINDING		6,993	1,547	2,000	2,000	2,000
610-5800-434.23-03 DUES/SUBSCRIPTIONS		355	605	200	300	300

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
610-5800-434.23-04	POSTAGE/MAILING COSTS	66	85	75	100	100
610-5800-434.23-05	TRAVEL/CONFERENCES	368	587	0	2,000	2,000
610-5800-434.23-06	STAFF TRAINING	426	578	500	2,500	2,500
610-5800-434.23-16	LAUNDRY/CLEANING	0	0	600	650	650
610-5800-434.23-27	CONTRACT EMPLOYMENT SVCS	0	78	0	0	0
610-5800-434.23-29	LANDSCAPE MAINTENANCE	0	0	1,200	2,000	2,000
* CONTRACTUAL SERVICES		8,999	3,480	5,075	11,050	11,050
610-5800-434.25-02	UNIFORM PURCHASE/MAINT	1,939	2,445	3,700	4,000	4,000
610-5800-434.25-04	VEHICLE ALLOWANCE	2,156	0	0	0	0
610-5800-434.25-10	VISION ALLOWANCE	250	0	500	1,000	1,000
* CONTRACT SVC-EMPLOYEE SPC		4,345	2,445	4,200	5,000	5,000
610-5800-434.26-05	TELEPHONE SVC	1,112	2,223	3,500	3,300	3,300
610-5800-434.26-07	RADIO TRUNKING SERVICE	1,238	0	0	0	0
* CONTRACTUAL SVC-UTILITIES		2,350	2,223	3,500	3,300	3,300
610-5800-434.30-06	REPAIR/MAINT-EQUIPMENT	0	1,606	1,000	1,500	1,500
* CONTRACT SVC REPAIR/MAINT		0	1,606	1,000	1,500	1,500
610-5800-434.32-06	LEASE/PURCHASE PAYMENTS	0	1,783	3,500	3,500	3,210
* CONTRACT SVC-RENTAL/LEASE		0	1,783	3,500	3,500	3,210
610-5800-434.33-11	PROFESSIONAL SERVICES	0	8,704	58,550	19,223	43,467
610-5800-434.33-18	CUSTODIAN EXPENSES	0	0	163	1,500	1,500
610-5800-434.33-32	MEDICAL/PHYSICAL EXAMS	350	624	400	600	400
* CONTRACT SVC-PROFESSIONAL		350	9,328	59,113	21,323	45,367

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
610-5800-434.36-00	DEPARTMENTAL SUPPLIES	2,379	3,968	3,000	3,000	3,000
610-5800-434.36-07	FOOD/MEALS COST	214	175	300	300	300
* DEPARTMENTAL SUPPLIES		2,593	4,143	3,300	3,300	3,300
610-5800-434.50-01	INTERFUND SVC-ADMINISTRTRN	4,500	4,500	60,800	60,800	60,800
610-5800-434.50-13	INTERFUND SVC-PERSONNEL	20,560	15,867	22,514	25,726	25,865
610-5800-434.50-18	INTERFUND SVC-C/ATTORNEY	12,402	32,694	46,151	38,787	38,787
610-5800-434.50-32	INTFD SVC-BLDG JANIT/MANT	0	11,026	15,111	15,682	15,792
* INTERFUND SERVICE PYMTS		37,462	64,087	144,576	140,995	141,244
610-5800-434.51-71	INTERFUND SVC-INSURANCE	64,750	45,433	23,205	25,543	24,233
610-5800-434.51-72	INTERFUND SVC-PURCH & A/P	26	3,735	4,832	5,672	5,567
610-5800-434.51-73	INTERFUND SVC-FLEET MAINT	158,040	172,826	191,767	173,337	174,969
610-5800-434.51-77	INTERFUND SVC-FINANCIAL	7,203	21,580	28,623	29,994	30,623
610-5800-434.51-78	INTERFUND SVC-COMPUTER	3,009	18,757	24,810	27,111	27,504
* INTERFUND SERVICE PYMTS		233,028	262,331	273,237	261,657	262,896
610-5800-434.89-15	BUILDING IMPROVEMENTS	0	7,979	0	5,000	0
610-5800-434.89-48	COMPUTER HARDWARE	513	4,154	0	5,000	0
610-5800-434.89-49	COMPUTER SOFTWARE	0	2,320	0	2,500	0
610-5800-434.89-53	RADIO EQUIPMENT/RADIOS	97	0	0	0	0
610-5800-434.89-56	MACHINERY/EQUIPMENT	10,326	2,142	2,621	2,700	0
* NONCAPITALIZED ASSETS		10,936	16,596	2,621	15,200	0
610-5800-434.90-19	PLANT PROPERTY	152,252	1,927	60,607	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
610-5800-434.90-48	COMPUTER HARDWARE	5,829	0	54,207	0	0
610-5800-434.90-50	FLT MAINT CAP COSTS	0	16,108	0	0	0
610-5800-434.90-51	AUTOMOTIVE EQUIPMENT	51,892	0	476,129	0	0
610-5800-434.90-56	MACHINERY/EQUIPMENT	0	0	381,338	19,189	0
* CAPITAL EXPENDITURES		209,973	18,036	972,281	19,189	0
** TRANSIT FUND-FIXED ROUTE		1,201,878	1,090,962	2,270,340	1,477,180	1,497,177

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
610-5850-434.10-10	TRANSIT FUND-DIAL-A-RIDE PAYROLL-REGULAR	52,777	55,418	53,125	64,992	65,170
610-5850-434.10-30	OVERTIME	419	273	600	600	600
610-5850-434.10-70	COMP TIME PAYOFF	0	0	403	404	405
610-5850-434.10-71	VACATION PAYOFF	0	192	0	0	0
610-5850-434.10-72	SICK LEAVE PAYOFF	384	0	0	0	0
610-5850-434.10-73	HOLIDAY PAYOFF	153	119	0	0	0
* SALARY & WAGES		53,733	56,002	54,128	65,996	66,175
610-5850-434.15-10	FICA	4,354	4,519	4,343	5,246	5,260
610-5850-434.15-15	PERS	10,299	10,829	10,804	13,746	14,598
610-5850-434.15-20	WORKERS COMP	1,136	1,298	1,911	1,926	1,932
610-5850-434.15-30	UNEMPLOYMENT INSURANCE	164	609	584	716	718
610-5850-434.15-70	UTILITY CREDIT	863	900	863	905	911
610-5850-434.15-80	BENEFIT ALLOWANCE	5,445	5,682	5,716	5,699	5,716
* FRINGE BENEFITS		22,261	23,838	24,221	28,238	29,135
610-5850-434.25-02	UNIFORM PURCHASE/MAINT	388	527	500	500	600
* CONTRACT SVC-EMPLOYEE SPC		388	527	500	500	600
610-5850-434.26-05	TELEPHONE SVC	230	389	400	400	400
610-5850-434.26-07	RADIO TRUNKING SERVICE	361	0	0	0	0
* CONTRACTUAL SVC-UTILITIES		591	389	400	400	400
610-5850-434.30-06	REPAIR/MAINT-EQUIPMENT	0	0	177	300	300
* CONTRACT SVC REPAIR/MAINT		0	0	177	300	300

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
610-5850-434.32-06	LEASE/PURCHASE PAYMENTS	0	0	2,075	2,100	2,100
* CONTRACT	SVC-RENTAL/LEASE	0	0	2,075	2,100	2,100
610-5850-434.33-32	MEDICAL/PHYSICAL EXAMS	60	175	150	150	150
* CONTRACT	SVC-PROFESSIONAL	60	175	150	150	150
610-5850-434.36-00	DEPARTMENTAL SUPPLIES	0	110	150	500	500
* DEPARTMENTAL	SUPPLIES	0	110	150	500	500
610-5850-434.50-01	INTERFUND SVC-ADMINISTRTN	1,000	1,000	6,518	6,518	6,518
610-5850-434.50-13	INTERFUND SVC-PERSONNEL	3,935	1,175	1,230	4,873	4,899
610-5850-434.50-18	INTERFUND SVC-C/ATTORNEY	2,377	2,421	2,522	7,347	7,347
610-5850-434.50-32	INTFD SVC-BLDG JANIT/MANT	0	817	826	2,970	2,991
* INTERFUND SERVICE	PYMTS	7,312	5,413	11,096	21,708	21,755
610-5850-434.51-71	INTERFUND SVC-INSURANCE	12,333	8,654	4,420	4,865	4,616
610-5850-434.51-72	INTERFUND SVC-PURCH & A/P	117	281	298	1,049	1,030
610-5850-434.51-73	INTERFUND SVC-FLEET MAINT	71,141	42,973	16,990	31,614	31,912
610-5850-434.51-77	INTERFUND SVC-FINANCIAL	2,356	1,621	1,766	5,547	5,663
610-5850-434.51-78	INTERFUND SVC-COMPUTER	893	1,893	1,956	5,088	5,162
* INTERFUND SERVICE	PYMTS	86,840	55,422	25,430	48,163	48,383
610-5850-434.90-49	COMPUTER SOFTWARE	0	0	25,000	0	0
610-5850-434.90-51	AUTOMOTIVE EQUIPMENT	0	0	213,610	0	0
610-5850-434.90-56	MACHINERY/EQUIPMENT	0	0	25,000	0	0
* CAPITAL EXPENDITURES		0	0	263,610	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
**	TRANSIT FUND-DIAL-A-RIDE	171,185	141,876	381,937	168,055	169,498
***	TRANSIT FUND	1,373,063	1,232,838	2,652,277	1,645,235	1,666,675

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>WATER FUND</b>						
<b>WATER OPERATIONS</b>						
660-6300-471.10-10 PAYROLL-REGULAR		785,847	813,105	848,638	941,001	953,010
660-6300-471.10-30 OVERTIME		54,698	74,672	48,000	48,000	48,000
660-6300-471.10-40 DEFERRED COMP		2,806	1,620	0	0	0
660-6300-471.10-41 MANAGEMENT INCENTIVE		2,304	2,105	0	0	0
660-6300-471.10-51 INCENTIVE PAY		10,928	11,405	11,872	12,138	12,358
660-6300-471.10-55 STANDBY PAY		26,530	26,430	29,001	32,100	32,100
660-6300-471.10-58 EDUCATION INCENTIVE BONUS		35,419	37,211	37,420	39,076	39,371
660-6300-471.10-70 COMP TIME PAYOFF		7,456	4,748	18,357	21,634	21,907
660-6300-471.10-71 VACATION PAYOFF		5,183	4,023	13,010	9,704	9,878
660-6300-471.10-72 SICK LEAVE PAYOFF		11,758	9,940	32,037	33,663	34,130
660-6300-471.10-73 HOLIDAY PAYOFF		414	918	342	0	0
660-6300-471.10-80 WORKERS COMP-REIMBURSEMT		1,094-	8,989-	7,108-	0	0
* SALARY & WAGES		942,249	977,189	1,031,569	1,137,316	1,150,754
660-6300-471.15-10 FICA		70,002	73,371	76,810	85,755	86,497
660-6300-471.15-15 PERS		202,076	194,458	180,371	209,849	224,927
660-6300-471.15-16 RETIREMENT-WATER CO. EMPL		5,681	5,681	5,681	7,130	7,130
660-6300-471.15-20 WORKERS COMP		26,817	28,052	31,634	34,117	34,485
660-6300-471.15-30 UNEMPLOYMENT INSURANCE		2,453	9,007	9,383	10,518	10,652
660-6300-471.15-40 LIFE INSURANCE		611	618	613	701	701
660-6300-471.15-50 HEALTH INSURANCE		249	273	304	343	353
660-6300-471.15-51 SECTION 14.2A BENEFIT		1,064	1,562	1,637	2,229	2,235
660-6300-471.15-60 DENTAL INSURANCE		59	71	65	74	74
660-6300-471.15-70 UTILITY CREDIT		3,534	3,743	3,705	3,943	3,967

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
660-6300-471.15-80	BENEFIT ALLOWANCE	155,893	162,871	166,150	178,151	178,658
660-6300-471.15-84	VEHICLE ALLOWANCE	0	2,117	2,029	2,129	2,142
660-6300-471.15-88	BOOT ALLOWANCE	0	2,240	2,550	3,050	3,050
660-6300-471.15-95	FICA REIMB-BENEFIT ALLOW	334-	404-	0	0	0
* FRINGE BENEFITS		468,105	483,660	480,932	537,989	554,871
660-6300-471.23-01	ADVERTISING/PUBLISHING	0	434	900	900	900
660-6300-471.23-02	PRINTING/BINDING	3,654	3,661	3,500	3,500	3,500
660-6300-471.23-03	DUES/SUBSCRIPTIONS	953	2,113	2,200	1,500	1,500
660-6300-471.23-04	POSTAGE/MAILING COSTS	2,353	198	5,000	5,000	5,000
660-6300-471.23-05	TRAVEL/CONFERENCES	775	1,088	2,500	2,500	2,500
660-6300-471.23-06	STAFF TRAINING	180	495	2,000	3,000	3,000
660-6300-471.23-19	ALARM SERVICE	957	912	1,100	670	670
660-6300-471.23-22	PAGING SERVICE	184	183	600	600	600
660-6300-471.23-24	PEST ERADICATION SERVICE	3,612	642	3,000	3,000	3,000
660-6300-471.23-27	CONTRACT EMPLOYMENT SVCS	0	4,681	1,000	6,000	0
660-6300-471.23-32	LABORATORY SERVICES	63,465	55,583	75,060	75,000	75,000
660-6300-471.23-37	NPDES STORM WATER EXPENSE	0	0	0	53,000	53,000
* CONTRACTUAL SERVICES		76,133	69,991	96,860	154,670	148,670
660-6300-471.25-02	UNIFORM PURCHASE/MAINT	3,002	2,731	3,000	3,000	3,000
660-6300-471.25-04	VEHICLE ALLOWANCE	2,019	0	0	0	0
660-6300-471.25-06	OVERTIME MEALS	720	1,530	1,000	1,000	1,000
660-6300-471.25-10	VISION ALLOWANCE	260	332	2,000	2,000	2,000
660-6300-471.25-11	BOOT ALLOWANCE	2,240	0	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* CONTRACT SVC-EMPLOYEE SPC		8,241	4,593	6,000	6,000	6,000
660-6300-471.26-01 UTILITIES - BANNING		1,299,584	1,274,052	1,299,300	1,400,000	1,400,000
660-6300-471.26-04 ELECTRICITY-EDISON		10,506	12,752	20,500	20,500	20,500
660-6300-471.26-05 TELEPHONE SERVICE		8,996	12,962	9,000	13,900	13,900
660-6300-471.26-06 NATURAL GAS SERVICE		543	513	1,500	1,500	1,500
660-6300-471.26-07 RADIO TRANSMISSION SVCS		1,104	18,240	19,000	19,000	19,000
* CONTRACTUAL SVC-UTILITIES		1,320,733	1,318,519	1,349,300	1,454,900	1,454,900
660-6300-471.27-14 WATER PURCHASE - RESALE		453,768	447,654	995,000	995,000	995,000
* COST OF GOODS/SVC-RESALE		453,768	447,654	995,000	995,000	995,000
660-6300-471.30-02 REPAIR/MAINT-BUILDINGS		4,679	1,726	5,000	5,000	5,000
660-6300-471.30-06 REPAIR/MAINT-EQUIPMENT		48,970	5,654	12,000	20,000	20,000
660-6300-471.30-08 REPAIR/MAINT-RADOS		0	90	500	500	500
660-6300-471.30-15 REPAIR/MAINT-OTHER		4,625	0	4,000	4,000	4,000
660-6300-471.30-17 REPAIR/MAINT-SOFTWARE		6,703	10,528	14,000	14,000	14,000
* CONTRACT SVC REPAIR/MAINT		64,977	17,999	35,500	43,500	43,500
660-6300-471.32-02 RENTAL OF BLDG		1,372	0	0	0	0
660-6300-471.32-05 EQUIPMENT RENTAL		5,506	1,089	10,000	10,000	10,000
660-6300-471.32-06 LEASE/PURCHASE PAYMENTS		18,059	0	23,000	1,700	1,700
660-6300-471.32-08 CITY HALL LEASE		41,750	41,750	41,750	41,750	41,750
* CONTRACT SVC-RENTAL/LEASE		66,687	42,839	74,750	53,450	53,450
660-6300-471.33-04 LEGAL SERVICES		741	0	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
660-6300-471.33-11	PROFESSIONAL SERVICES	266,738	96,062	118,683	50,000	0
660-6300-471.33-12	AUDIT SERVICES	0	0	3,000	3,000	3,000
660-6300-471.33-15	ARB REBATE CALCS	0	0	2,000	0	0
660-6300-471.33-32	MEDICAL/PHYSICAL EXAMS	207	300	300	300	300
660-6300-471.33-53	ENGINEERING SERVICES	0	3,750	55,830	100,000	100,000
* CONTRACT SVC-PROFESSIONAL		267,686	100,112	179,813	153,300	103,300
660-6300-471.36-00	DEPARTMENTAL SUPPLIES	4,866	3,116	4,500	4,500	4,500
660-6300-471.36-07	FOOD/MEALS COST	0	167	400	500	500
660-6300-471.36-08	CHEMLS/GASES/POOL SUP/DRG	19,258	24,765	30,000	30,000	30,000
* DEPARTMENTAL SUPPLIES		24,124	28,048	34,900	35,000	35,000
660-6300-471.41-04	LICENSES/PERMITS/FEES	23,639	22,537	30,000	30,000	30,000
660-6300-471.41-05	TAXES/ASSESSMENTS	1,347	1,483	2,000	2,000	2,000
660-6300-471.41-46	COMMUNITY PROMOTIONS	1,175	4,062	5,000	6,000	6,000
* SUNDRY CHARGES/SPC PRGRMS		26,161	28,082	37,000	38,000	38,000
660-6300-471.42-43	WATERMASTER SERVICES	0	108,358	90,000	90,000	90,000
* SUNDRY CHARGES/SPC PRGRMS		0	108,358	90,000	90,000	90,000
660-6300-471.45-06	WELLS/PUMP EQUIP EXPENSE	24,299	57,186	73,500	325,000	75,000
660-6300-471.45-07	RESERVOIR EXPENSES	6,333	5,701	16,500	40,000	15,000
660-6300-471.45-08	WTR DISTRIBUTION SYS EXP	196,561	272,261	275,000	275,000	275,000
660-6300-471.45-11	METERS EXPENSE	18,486	24,455	30,000	30,000	30,000
660-6300-471.45-16	TOOLS/MISC SUPPLIES	14,130	6,304	22,239	15,000	15,000
660-6300-471.45-17	AGGREGATE/ASPHALT	21,409	30,283	34,000	35,000	35,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
660-6300-471.45-19	WATER REG, VALVES, ETC.	620	5,056	15,000	15,000	15,000
660-6300-471.45-99	INVENTORY ADJUSTMENTS	2,668	1,839-	0	0	0
* SPECIAL UTILITY COSTS		284,506	399,407	466,239	735,000	460,000
660-6300-471.50-13	INTERFUND SVC-PERSONNEL	27,027	35,488	37,147	36,236	36,433
660-6300-471.50-18	INTERFUND SVC-C/ATTORNEY	50,984	83,191	117,281	80,950	80,950
660-6300-471.50-32	INTFD SVC-BLDG JANIT/MANT	11,144	31,058	31,576	24,306	24,459
* INTERFUND SERVICE PYMTS		89,155	149,737	186,004	141,492	141,842
660-6300-471.51-71	INTERFUND SVC-INSURANCE	83,223	82,386	74,133	73,151	78,967
660-6300-471.51-72	INTERFUND SVC-PURCH & A/P	10,359	9,208	9,784	10,448	10,255
660-6300-471.51-73	INTERFUND SVC-FLEET MAINT	138,859	140,627	142,840	124,514	125,686
660-6300-471.51-75	INTERFUND SVC-BILL/COLL	163,005	183,459	206,987	221,329	230,591
660-6300-471.51-76	INTERFUND SVC-MTR READ SV	223,560	233,148	233,592	277,728	284,063
660-6300-471.51-77	INTERFUND SVC-FINANCIAL	47,930	53,204	57,957	55,249	56,409
660-6300-471.51-78	INTERFUND SVC-COMPUTER	11,962	39,852	41,248	36,907	37,442
* INTERFUND SERVICE PYMTS		678,898	741,884	766,541	799,326	823,413
660-6300-471.55-01	TRNSFR-GENERAL FUND	0	18,000	18,000	18,000	18,000
* INTERFUND TRANSFERS		0	18,000	18,000	18,000	18,000
660-6300-471.56-04	TRNSFR-GAS TAX STREET FD	18,000	0	0	0	0
660-6300-471.56-62	TRSF - BUA WATER DEBT SVC	2,286,325	2,288,005	2,287,805	2,289,022	2,290,414
660-6300-471.56-73	TRNSF - PUB BENEFIT FUND	15,500	0	0	0	0
* INTERFUND TRANSFERS		2,319,825	2,288,005	2,287,805	2,289,022	2,290,414
660-6300-471.57-01	LEASE PAYMENT	470,000	470,000	470,000	470,000	470,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* INTERFUND TRANSFERS		470,000	470,000	470,000	470,000	470,000
660-6300-471.65-08	BOND PAYING AGENT FEES	1,975	1,975	2,000	2,000	2,000
* DEBT SERVICE - EXPENSE		1,975	1,975	2,000	2,000	2,000
660-6300-471.89-15	BUILDING IMPROVEMENTS	535	0	30,000	30,000	10,000
660-6300-471.89-22	FENCING IMPROVEMENTS	9,845	1,313	13,687	10,000	10,000
660-6300-471.89-46	OFF FURN/EQUIP/FIXTURES	0	0	1,000	10,000	0
660-6300-471.89-48	COMPUTER HARDWARE	811	2,305	710	0	0
660-6300-471.89-53	RADIO EQUIPMENT/RADIOS	0	0	0	100	100
660-6300-471.89-56	MACHINERY/EQUIPMENT	2,653	948	40,989	0	0
* NONCAPITALIZED ASSETS		13,844	4,566	86,386	50,100	20,100
660-6300-471.90-10	PLANNING/ENGINEERING SVC	0	2,250	3,550	0	0
660-6300-471.90-15	BUILDING IMPROVEMENTS	0	24,000	26,000	25,000	0
660-6300-471.90-18	PLANT IMPROVEMENTS	0	0	45,000	30,000	30,000
660-6300-471.90-48	COMPUTER HARDWARE	0	0	790	0	0
660-6300-471.90-51	AUTOMOTIVE EQUIPMENT	0	0	0	50,000	0
660-6300-471.90-52	VEHICLES	0	0	0	0	40,000
660-6300-471.90-78	PLANNING/DESIGN-CAPITAL	0	0	0	320,000	20,000
* CAPITAL EXPENDITURES		0	26,250	75,340	425,000	90,000
660-6300-471.95-08	WELLS/PUMPING EQUIPMENT	0	57,119	306,201	150,000	150,000
660-6300-471.95-10	WATER MAINS	0	0	0	100,000	1,100,000
660-6300-471.95-27	SCADDA/TELEMETRY	0	16,543	0	0	125,000
* SPECIAL UTILITY CAP ITEMS		0	73,662	306,201	250,000	1,375,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
**	WATER OPERATIONS	7,577,067	7,800,530	9,076,140	9,879,065	10,364,214
***	WATER FUND	7,577,067	7,800,530	9,076,140	9,879,065	10,364,214

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
WATER CAPITAL FACIL.						
WATER OPERATIONS						
661-6300-471.33-11	PROFESSIONAL SERVICES	39,133	0	64,578	0	0
* CONTRACT SVC-PROFESSIONAL		39,133	0	64,578	0	0
661-6300-471.90-07	PARKING LOT IMPROVEMENTS	0	0	583,295	0	0
661-6300-471.90-12	BUILDING CONSTRUCTION	0	0	600,000	0	0
661-6300-471.90-78	PLANNING/DESIGN-CAPITAL	0	79,168	301,613	0	0
* CAPITAL EXPENDITURES		0	79,168	1,484,908	0	0
661-6300-471.95-08	WELLS/PUMPING EQUIPMENT	0	0	750,000	0	750,000
661-6300-471.95-09	RESERVOIRS	0	0	0	200,000	0
661-6300-471.95-10	WATER MAINS	0	0	975,000	0	0
* SPECIAL UTILITY CAP ITEMS		0	0	1,725,000	200,000	750,000
** WATER OPERATIONS		39,133	79,168	3,274,486	200,000	750,000
*** WATER CAPITAL FACIL.		39,133	79,168	3,274,486	200,000	750,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
IRRIGATION WATER FUND						
WATER OPERATIONS						
662-6300-471.33-11	PROFESSIONAL SERVICES	0	0	30,000	0	0
* CONTRACT SVC-PROFESSIONAL		0	0	30,000	0	0
662-6300-471.90-10	PLANNING/ENGINEERING SVC	0	0	150,000	0	0
* CAPITAL EXPENDITURES		0	0	150,000	0	0
662-6300-471.95-08	WELLS/PUMPING EQUIPMENT	0	0	200,000	0	0
662-6300-471.95-10	WATER MAINS	0	0	2,675,000	0	2,500,000
662-6300-471.95-12	TREATMENT PLANT IMPROV	0	1,692,461	154,107	0	0
* SPECIAL UTILITY CAP ITEMS		0	1,692,461	3,029,107	0	2,500,000
** WATER OPERATIONS		0	1,692,461	3,209,107	0	2,500,000
*** IRRIGATION WATER FUND		0	1,692,461	3,209,107	0	2,500,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
BUA WATER CAP PROJ FUND						
WATER OPERATIONS						
663-6300-471.56-54 TRNSFR-WATER CAP FAC FUND		0	135,000	0	0	0
* INTERFUND TRANSFERS		0	135,000	0	0	0
663-6300-471.95-09 RESERVOIRS		25,000	0	150,000	0	0
663-6300-471.95-10 WATER MAINS		0	0	350,000	0	0
* SPECIAL UTILITY CAP ITEMS		25,000	0	500,000	0	0
663-6300-471.96-35 FLUME RESTORATION PROJECT		0	0	0	300,000	300,000
* SPL UTIL CAP-SPL PROJECTS		0	0	0	300,000	300,000
** WATER OPERATIONS		25,000	135,000	500,000	300,000	300,000
*** BUA WATER CAP PROJ FUND		25,000	135,000	500,000	300,000	300,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
BUA WATER - DEBT SERV WATER OPERATIONS						
669-6300-471.33-11 PROFESSIONAL SERVICES		1,100	1,600	1,100	1,600	1,600
669-6300-471.33-15 ARB REBATE CALCS		0	0	0	0	2,000
* CONTRACT SVC-PROFESSIONAL		1,100	1,600	1,100	1,600	3,600
669-6300-471.61-02 PRINCIPAL-REVENUE BONDS		715,000	740,000	770,000	805,000	840,000
* DEBT SERVICE-PRINCIPAL		715,000	740,000	770,000	805,000	840,000
669-6300-471.62-02 INTEREST ON REV BONDS		1,575,671	1,546,404	1,516,005	1,481,587	1,445,729
* DEBT SERVICE - INTEREST		1,575,671	1,546,404	1,516,005	1,481,587	1,445,729
669-6300-471.65-08 BOND PAYING AGENT FEES		2,475	2,500	2,750	3,000	3,250
* DEBT SERVICE - EXPENSE		2,475	2,500	2,750	3,000	3,250
** WATER OPERATIONS		2,294,246	2,290,504	2,289,855	2,291,187	2,292,579
*** BUA WATER - DEBT SERV		2,294,246	2,290,504	2,289,855	2,291,187	2,292,579

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>ELECTRIC FUND</b>						
	<b>ELECTRIC</b>					
670-7000-473.10-10	PAYROLL-REGULAR	1,532,136	1,612,067	1,770,811	2,083,630	2,135,557
670-7000-473.10-30	OVERTIME	65,067	61,206	40,282	50,000	50,000
670-7000-473.10-40	DEFERRED COMP	3,286	1,518	0	0	0
670-7000-473.10-41	MANAGEMENT INCENTIVE	5,905	5,491	0	0	0
670-7000-473.10-51	INCENTIVE PAY	24,211	19,127	19,610	20,536	21,346
670-7000-473.10-55	STANDBY PAY	32,780	40,509	35,000	46,800	46,800
670-7000-473.10-56	WORKING OUT OF CLASS	1,709	90	653	0	0
670-7000-473.10-58	EDUCATION INCENTIVE BONUS	0	1,500	0	0	0
670-7000-473.10-70	COMP TIME PAYOFF	32,710	5,470	37,950	47,288	48,323
670-7000-473.10-71	VACATION PAYOFF	41,196	17,236	24,482	15,761	15,875
670-7000-473.10-72	SICK LEAVE PAYOFF	28,451	17,307	65,786	79,725	81,731
670-7000-473.10-73	HOLIDAY PAYOFF	10,465	3,914	342	0	0
670-7000-473.10-80	WORKERS COMP-REIMBURSEMENT	0	0	17,068-	0	0
670-7000-473.10-90	CAPITALIZED WAGES	27,328-	10,547-	60,000-	25,000-	25,000-
* SALARY & WAGES		1,750,588	1,774,888	1,917,848	2,318,740	2,374,632
670-7000-473.15-10	FICA	131,159	131,699	145,463	176,520	180,721
670-7000-473.15-15	PERS	379,802	374,032	360,005	445,305	483,416
670-7000-473.15-20	WORKERS COMP	84,730	72,905	92,524	114,538	117,668
670-7000-473.15-30	UNEMPLOYMENT INSURANCE	4,831	18,055	19,652	23,286	23,868
670-7000-473.15-40	LIFE INSURANCE	902	828	922	1,067	1,067
670-7000-473.15-50	HEALTH INSURANCE	249	273	304	343	353
670-7000-473.15-51	SECTION 14.2A BENEFIT	1,064	1,562	1,637	2,229	2,235
670-7000-473.15-60	DENTAL INSURANCE	59	71	65	74	74

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
670-7000-473.15-70	UTILITY CREDIT	18,583	19,208	18,229	19,424	19,540
670-7000-473.15-80	BENEFIT ALLOWANCE	200,801	224,092	234,009	282,668	283,275
670-7000-473.15-84	VEHICLE ALLOWANCE	0	2,142	2,891	3,035	3,053
670-7000-473.15-88	BOOT ALLOWANCE	0	3,100	3,875	5,125	5,125
670-7000-473.15-90	CAPTLZED FRINGE BENEFITS	12,638-	5,010-	28,000-	11,000-	11,000-
* FRINGE BENEFITS		809,542	842,958	851,576	1,062,614	1,109,395
670-7000-473.23-01	ADVERTISING/PUBLISHING	856	479	1,000	1,000	1,000
670-7000-473.23-02	PRINTING/BINDING	116	329	300	500	500
670-7000-473.23-03	DUES/SUBSCRIPTIONS	16,830	17,021	30,000	30,000	30,000
670-7000-473.23-04	POSTAGE/MAILING COSTS	741	199	800	800	800
670-7000-473.23-05	TRAVEL/CONFERENCES	5,618	12,099	12,000	12,000	12,000
670-7000-473.23-06	STAFF TRAINING	11,785	8,571	25,000	40,000	50,000
670-7000-473.23-17	TREE TRIMMING SERVICE	0	98,804	100,000	150,000	150,000
670-7000-473.23-19	ALARM SERVICE	390	401	1,000	270	270
670-7000-473.23-22	PAGING SERVICE	249	233	600	600	600
670-7000-473.23-24	PEST ERADICATION SERVICE	119	741	1,100	1,100	1,100
* CONTRACTUAL SERVICES		36,704	138,877	171,800	236,270	246,270
670-7000-473.25-02	UNIFORM PURCHASE/LAUNDRY	5,781	6,640	10,000	10,000	10,000
670-7000-473.25-04	VEHICLE ALLOWANCE	2,514	0	0	0	0
670-7000-473.25-05	MILEAGE REIMBURSEMENT	235	214	550	500	500
670-7000-473.25-06	OVERTIME MEALS	300	560	500	1,000	1,000
670-7000-473.25-10	VISION ALLOWANCE	1,343	872	1,400	1,400	1,400
670-7000-473.25-11	BOOT ALLOWANCE	2,900	0	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* CONTRACT SVC-EMPLOYEE SPC		13,073	8,285	12,450	12,900	12,900
670-7000-473.26-01 UTILITIES-BANNING		8,916	8,024	12,000	12,000	12,000
670-7000-473.26-04 ELECTRICITY-EDISON		737	731	1,000	1,000	1,000
670-7000-473.26-05 TELEPHONE SVC		10,495	14,795	19,000	16,000	16,000
670-7000-473.26-06 NATURAL GAS SVC		543	513	1,000	1,000	1,000
670-7000-473.26-07 RADIO TRANSMISSION SVCS		1,968	20,331	20,160	21,000	21,000
* CONTRACTUAL SVC-UTILITIES		22,659	44,396	53,160	51,000	51,000
670-7000-473.27-11 JOINT POLE EXP		15,941	6,622	20,000	10,000	10,000
* COST OF GOODS/SVC-RESALE		15,941	6,622	20,000	10,000	10,000
670-7000-473.30-02 REPAIR/MAINT-BUILDINGS		0	0	5,000	25,000	5,000
670-7000-473.30-06 REPAIR/MAINT-EQUIPMENT		98,971	4,327	25,000	10,000	10,000
670-7000-473.30-08 REPAIR/MAINT-RADOS		0	0	250	250	250
670-7000-473.30-10 REPAIR/MAINT-ST. LIGHTS		6,589	5,087	12,000	10,000	10,000
670-7000-473.30-17 REPAIR/MAINT-SOFTWARE		8,937	9,099	15,000	15,000	15,000
* CONTRACT SVC REPAIR/MAINT		114,497	18,513	57,250	60,250	40,250
670-7000-473.32-05 EQUIPMENT RENTAL		680	680	500	1,000	1,000
670-7000-473.32-06 LEASE/PURCHASE PAYMENTS		24,047	3,222	30,000	10,000	10,000
670-7000-473.32-08 CITY HALL LEASE		100,200	100,200	100,200	100,200	100,200
* CONTRACT SVC-RENTAL/LEASE		124,927	104,102	130,700	111,200	111,200
670-7000-473.33-02 LEGAL SERVICES-ENERGY		5,979-	0	0	0	0
670-7000-473.33-11 PROFESSIONAL SERVICES		15,840	41,400	63,600	75,000	75,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
670-7000-473.33-32	MEDICAL/PHYSICAL EXAMS	396	488	1,000	1,000	1,000
* CONTRACT SVC-PROFESSIONAL		10,257	41,888	64,600	76,000	76,000
670-7000-473.36-00	DEPARTMENTAL SUPPLIES	5,297	5,178	7,000	7,000	7,000
670-7000-473.36-07	FOOD/MEALS COST	100	0	0	100	100
* DEPARTMENTAL SUPPLIES		5,397	5,178	7,000	7,100	7,100
670-7000-473.41-04	LICENSES/PERMITS/FEES	228	46	500	500	500
* SUNDRY CHARGES/SPC PRGRMS		228	46	500	500	500
670-7000-473.42-49	REFUNDS	0	2,766	0	0	0
670-7000-473.42-50	MISCELLANEOUS EXPENSE	350	0	500	500	500
* SUNDRY CHARGES/SPC PRGRMS		350	2,766	500	500	500
670-7000-473.45-01	POLES/TOWERS/FIXTURES	11,820	5,057	59,779	100,000	100,000
670-7000-473.45-02	ELEC DISTR LINES-MAINT	32,826	50,862	40,000	50,000	50,000
670-7000-473.45-03	P C B EXPENSE	13,843	6,590	5,000	5,000	5,000
670-7000-473.45-04	LINE TRANSFORMER MAINTENC	0	0	2,000	2,000	2,000
670-7000-473.45-05	SUBSTATION EXPENSE	2,670	1,320	4,700	50,000	10,000
670-7000-473.45-11	METERS EXPENSE	0	2,882	10,000	1,000	1,000
670-7000-473.45-16	TOOLS/MISC SUPPLIES	17,840	20,810	18,990	50,000	20,000
670-7000-473.45-99	INVENTORY ADJUSTMENTS	26,393-	4,092	0	0	0
* SPECIAL UTILITY COSTS		52,606	91,613	140,469	258,000	188,000
670-7000-473.49-01	BAD DEBT EXPENSE	41,372	0	0	0	0
* BAD DEBT & DEPREC EXPENSE		41,372	0	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
670-7000-473.50-01	INTERFUND SVC-ADMINISTRRTN	2,809,560	2,923,161	3,000,500	2,977,300	3,002,300
670-7000-473.50-13	INTERFUND SVC-PERSONNEL	39,171	43,668	48,170	44,668	44,910
670-7000-473.50-18	INTERFUND SVC-C/ATTORNEY	100,997	93,036	104,885	71,059	71,059
670-7000-473.50-32	INTFD SVC-BLDG JANIT/MANT	9,705	38,229	40,948	27,405	27,595
* INTERFUND SERVICE PYMTS		2,959,433	3,098,094	3,194,503	3,120,432	3,145,864
670-7000-473.51-71	INTERFUND SVC-INSURANCE	414,092	328,426	294,944	275,360	297,791
670-7000-473.51-72	INTERFUND SVC-PURCH & A/P	22,453	11,594	12,856	13,083	12,841
670-7000-473.51-73	INTERFUND SVC-FLEET MAINT	115,209	107,566	100,443	99,924	100,865
670-7000-473.51-75	INTERFUND SVC-BILL/COLL	336,911	332,947	385,386	410,726	421,839
670-7000-473.51-76	INTFD SVC-MTR READ/SVC	223,560	233,148	233,592	277,728	284,063
670-7000-473.51-77	INTERFUND SVC-FINANCIAL	73,337	66,989	76,155	69,182	70,634
670-7000-473.51-78	INTERFUND SVC-COMPUTER	12,783	51,198	55,234	49,715	50,435
* INTERFUND SERVICE PYMTS		1,198,345	1,131,868	1,158,610	1,195,718	1,238,468
670-7000-473.54-37	ELEC REV BOND PROJ FD	0	0	300,000-	300,000-	300,000-
* CONTRA EXPENDITURE		0	0	300,000-	300,000-	300,000-
670-7000-473.56-73	TRNSF - PUB BENEFIT FUND	252,978	0	0	0	0
670-7000-473.56-94	TRNSF-07 ELEC DBT SVC	2,450,046	2,572,330	2,666,346	2,671,476	2,666,258
* INTERFUND TRANSFERS		2,703,024	2,572,330	2,666,346	2,671,476	2,666,258
670-7000-473.89-48	COMPUTER HARDWARE	1,280	6,368	9,084	10,000	10,000
670-7000-473.89-49	COMPUTER SOFTWARE	0	0	10,000	10,000	10,000
670-7000-473.89-56	MACHINERY/EQUIPMENT	487	248	5,710	3,000	3,000
* NONCAPITALIZED ASSETS		1,767	6,616	24,794	23,000	23,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
670-7000-473.90-15	BUILDING IMPROVEMENTS	89,334	0	80,000	50,000	50,000
670-7000-473.90-18	PLANT IMPROVEMENTS	0	0	4,537	0	0
670-7000-473.90-48	COMPUTER HARDWARE	0	0	5,659	5,000	5,000
670-7000-473.90-52	VEHICLES	0	0	0	195,000	305,000
670-7000-473.90-53	RADIO EQUIPMENT/RADIOS	0	0	1,150	0	0
670-7000-473.90-56	MACHINERY/EQUIPMENT	21,417	37,198	0	0	0
* CAPITAL EXPENDITURES		110,751	37,198	91,346	250,000	360,000
670-7000-473.95-01	POLES/TOWERS/FIXTURES	6,810	598	20,000	10,000	10,000
670-7000-473.95-02	OVERHEAD CONDUCTOR/DEVICE	5,724	2,547	20,000	10,000	10,000
670-7000-473.95-04	UNDERGROUND CONDUC/DEVICE	29,297	68,868	75,000	10,000	10,000
670-7000-473.95-05	LINE TRANSFORMERS	189,433	82,079	200,000	50,000	50,000
670-7000-473.95-06	SUBSTATION EQUIPMENT	55,839	4,906	50,000	20,000	20,000
670-7000-473.95-17	METERS	14,999	6,642	15,500	15,000	15,000
670-7000-473.95-19	STREET LIGHTS	9,356	11,078	81,555	200,000	200,000
670-7000-473.95-23	SYSTEM IMPROVEMENTS-LABOR	39,965	15,557	88,000	36,000	36,000
670-7000-473.95-29	POLE TESTING & REPLACEMENT	22,904	16,038	40,000	20,000	20,000
* SPECIAL UTILITY CAP ITEMS		374,327	208,312	590,055	371,000	371,000
** ELECTRIC		10,345,788	10,134,550	10,853,507	11,536,700	11,732,337

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
GENERATION & TRANSMISSION						
670-7010-473.10-10 PAYROLL-REGULAR		45,699	61,707	68,156	85,059	89,706
670-7010-473.10-40 DEFERRED COMP		914	653	0	0	0
670-7010-473.10-51 INCENTIVE PAY		2,320	2,810	2,821	3,300	3,300
670-7010-473.10-70 COMP TIME PAYOFF		845	845	1,990	2,454	2,588
670-7010-473.10-71 VACATION PAYOFF		0	0	2,653	3,271	3,450
670-7010-473.10-72 SICK LEAVE PAYOFF		0	0	3,096	3,930	4,144
670-7010-473.10-82 JURY DUTY REIMBURSEMENT		0	0	17-	0	0
* SALARY & WAGES		49,778	66,015	78,699	98,014	103,188
670-7010-473.15-10 FICA		4,109	5,384	6,287	7,813	8,212
670-7010-473.15-15 PERS		11,912	14,200	14,376	18,691	20,838
670-7010-473.15-20 WORKERS COMP		1,387	2,143	3,405	4,249	4,481
670-7010-473.15-30 UNEMPLOYMENT INSURANCE		146	691	764	953	1,005
670-7010-473.15-40 LIFE INSURANCE		217	260	258	342	342
670-7010-473.15-80 BENEFIT ALLOWANCE		7,446	9,671	10,260	12,036	12,071
670-7010-473.15-84 VEHICLE ALLOWANCE		0	2,550	2,444	3,018	3,036
670-7010-473.15-95 FICA REIMB-BENEFIT ALLOW		140-	161-	0	0	0
* FRINGE BENEFITS		25,077	34,739	37,794	47,102	49,985
670-7010-473.25-04 VEHICLE ALLOWANCE		2,019	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		2,019	0	0	0	0
670-7010-473.26-03 STREET LIGHTING POWER		151,583	148,733	160,000	160,000	160,000
* CONTRACTUAL SVC-UTILITIES		151,583	148,733	160,000	160,000	160,000
670-7010-473.27-02 POWER RESOURCES COSTS		1,347	0	5,000	5,000	5,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
670-7010-473.27-06	R.P.U. EXPENSE	0	0	2,000	2,000	2,000
670-7010-473.27-08	STATE POWER CHARGE	39,277	40,276	40,000	45,000	45,000
670-7010-473.27-09	POWER SCHEDULE/DISPATCHNG	593,141	606,678	620,000	620,000	630,000
670-7010-473.27-50	CAPACITY	13,374,544	12,876,575	11,372,000	11,931,000	12,032,000
670-7010-473.27-55	CAP & TRADE	0	0	586,560	470,680	400,000
670-7010-473.27-60	ENERGY - LOCAL	260,850	2,600,573	1,320,000	1,000,000	1,000,000
670-7010-473.27-70	TRANSMISSION	2,996,503	2,408,859	2,989,000	3,076,000	3,252,000
* COST OF GOODS/SVC-RESALE		17,265,662	18,532,961	16,934,560	17,149,680	17,366,000
670-7010-473.33-02	LEGAL SERVICES-ENERGY	78,413	37,012	75,000	50,000	50,000
670-7010-473.33-11	PROFESSIONAL SERVICES	0	0	10,000	10,000	10,000
* CONTRACT SVC-PROFESSIONAL		78,413	37,012	85,000	60,000	60,000
670-7010-473.50-13	INTERFUND SVC-PERSONNEL	0	1,998	2,091	2,389	2,402
670-7010-473.50-18	INTERFUND SVC-C/ATTORNEY	0	4,118	4,287	3,601	3,601
670-7010-473.50-32	INTFD SVC-BLDG JANIT/MANT	0	1,752	1,778	1,456	1,466
* INTERFUND SERVICE PYMTS		0	7,868	8,156	7,446	7,469
670-7010-473.51-72	INTERFUND SVC-PURCH & A/P	0	6,470	6,128	7,895	7,749
670-7010-473.51-77	INTERFUND SVC-FINANCIAL	73,337	37,386	36,303	41,748	42,625
670-7010-473.51-78	INTERFUND SVC-COMPUTER	4,966	2,053	2,122	2,320	2,353
* INTERFUND SERVICE PYMTS		78,303	45,909	44,553	51,963	52,727
** GENERATION & TRANSMISSION		17,650,835	18,873,237	17,348,762	17,574,205	17,799,369
*** ELECTRIC FUND		27,996,623	29,007,787	28,202,269	29,110,905	29,531,706

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
RATE STABILITY FUND						
ELECTRIC						
672-7000-473.56-59	TRNSFR-ELECTRIC FUND	1,200,000	0	0	0	0
*	INTERFUND TRANSFERS	1,200,000	0	0	0	0
**	ELECTRIC	1,200,000	0	0	0	0
***	RATE STABILITY FUND	1,200,000	0	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>ELECTRIC IMPROVEMENT</b>						
<b>ELECTRIC</b>						
673-7000-473.33-11	PROFESSIONAL SERVICES	7,166	0	0	0	0
*      CONTRACT SVC-PROFESSIONAL		7,166	0	0	0	0
673-7000-473.56-58	TRNFR RATE STABILITY FUND	2,200,000	60,000	0	0	0
673-7000-473.56-95	07 TAX ALLOC BOND PROC FD	0	0	0	0	1,055,695
*      INTERFUND TRANSFERS		2,200,000	60,000	0	0	1,055,695
673-7000-473.90-15	BUILDING IMPROVEMENTS	5,977	15,092	0	0	0
673-7000-473.90-16	BLOCK WALL - CITY YARD	0	451,116	787,821	0	0
*      CAPITAL EXPENDITURES		5,977	466,208	787,821	0	0
673-7000-473.93-02	SUNSET GRADE SEPARATION	0	11,085	362,933	415,000	0
*      CAP EXPEND-INFRASTRUCTURE		0	11,085	362,933	415,000	0
673-7000-473.96-29	D.T. UG CONV/DEC LIGHTING	844,486	0	0	0	0
673-7000-473.96-30	P.D. SOLAR PROJECT	0	167,795	0	0	0
673-7000-473.96-34	HYDRO REBUILD	0	0	702,350	0	0
*      SPL UTIL CAP-SPL PROJECTS		844,486	167,795	702,350	0	0
**     ELECTRIC		3,057,629	705,088	1,853,104	415,000	1,055,695
***    ELECTRIC IMPROVEMENT		3,057,629	705,088	1,853,104	415,000	1,055,695

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
07 ELEC REV BOND PROJ FD ELECTRIC						
674-7000-473.50-37 IF SVCS-ELECTRIC SERVICES		0	0	300,000	300,000	300,000
* INTERFUND SERVICE PYMTS		0	0	300,000	300,000	300,000
674-7000-473.56-57 TRNSFR - ELEC IMPROV FUND		297,640	713,731	0	0	0
* INTERFUND TRANSFERS		297,640	713,731	0	0	0
674-7000-473.90-11 NEW BUILDING-CITY YARDS		0	77,209	2,622,791	0	0
* CAPITAL EXPENDITURES		0	77,209	2,622,791	0	0
674-7000-473.96-12 MIDWAY SUBSTATION		0	0	0	0	500,000
674-7000-473.96-18 SUNSET SUBSTATION		0	0	207,471	100,000	1,850,000
674-7000-473.96-29 D.T. UG CONV/DEC LIGHTING		0	196,091	3,375,285	0	0
674-7000-473.96-32 ALOLA SUBSTATION		0	0	600,000	2,850,000	0
674-7000-473.96-33 AIRPORT SUBSTATION		0	0	600,000	1,600,000	0
* SPL UTIL CAP-SPL PROJECTS		0	196,091	4,782,756	4,550,000	2,350,000
** ELECTRIC		297,640	987,030	7,705,547	4,850,000	2,650,000
*** 07 ELEC REV BOND PROJ FD		297,640	987,030	7,705,547	4,850,000	2,650,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>PUBLIC BENEFIT FUND</b>						
<b>PUBLIC BENEFIT PROGRAM</b>						
675-7020-473.10-10	PAYROLL-REGULAR	98,810	94,408	91,864	99,516	101,946
675-7020-473.10-30	OVERTIME	0	43	14	0	0
675-7020-473.10-58	EDUCATION INCENTIVE BONUS	1,500	0	0	0	0
675-7020-473.10-70	COMP TIME PAYOFF	0	0	1,841	1,861	1,907
675-7020-473.10-72	SICK LEAVE PAYOFF	847	0	3,683	3,721	3,815
*     SALARY & WAGES		101,157	94,451	97,402	105,098	107,668
675-7020-473.15-10	FICA	9,096	8,372	8,457	8,658	8,857
675-7020-473.15-15	PERS	24,413	21,836	18,607	21,049	22,836
675-7020-473.15-20	WORKERS COMP	2,235	2,207	3,026	3,981	4,154
675-7020-473.15-30	UNEMPLOYMENT INSURANCE	304	1,028	998	1,084	1,111
675-7020-473.15-80	BENEFIT ALLOWANCE	21,781	21,420	21,206	22,796	22,863
*     FRINGE BENEFITS		57,829	54,863	52,294	57,568	59,821
675-7020-473.23-01	ADVERTISING/PUBLISHING	2,295	0	15,000	15,000	15,000
675-7020-473.23-02	PRINTING/BINDING	0	0	1,000	1,000	1,000
675-7020-473.23-06	STAFF TRAINING	90	0	2,000	2,000	2,000
*     CONTRACTUAL SERVICES		2,385	0	18,000	18,000	18,000
675-7020-473.26-05	TELEPHONE SVC	0	0	400	400	400
*     CONTRACTUAL SVC-UTILITIES		0	0	400	400	400
675-7020-473.33-19	ADMINISTRATION SERVICES	0	0	2,000	2,000	2,000
*     CONTRACT SVC-PROFESSIONAL		0	0	2,000	2,000	2,000
675-7020-473.36-00	DEPARTMENTAL SUPPLIES	0	0	2,000	2,000	2,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
*	DEPARTMENTAL SUPPLIES	0	0	2,000	2,000	2,000
675-7020-473.41-46	COMMUNITY PROMOTIONS	20,000	6,500	16,000	16,000	16,000
*	SUNDRY CHARGES/SPC PRGRMS	20,000	6,500	16,000	16,000	16,000
675-7020-473.42-28	PUB BEN- LOW INCOME- LISC	14,586	14,194	20,000	20,000	20,000
675-7020-473.42-35	PUB BEN-RESI AIR COND	6,350	13,113	14,000	14,000	14,000
675-7020-473.42-36	PUB BEN-LOW INCOME - MMR	35,592	26,097	48,276	48,276	48,276
675-7020-473.42-38	PUB BEN-COMM-AIR COND	3,225	0	10,000	10,000	10,000
675-7020-473.42-41	PUB BEN-ENERGY STAR	7,450	5,500	15,000	15,000	15,000
675-7020-473.42-42	PUB BEN-LOW INCOME-BEAR	326,404	320,322	375,000	368,000	370,000
675-7020-473.42-52	PUB BEN-RESI ULF TOILETS	3,000	3,360	3,000	3,000	3,000
675-7020-473.42-53	PUB BEN - RESI AIR DUCTS	0	0	500	500	500
675-7020-473.42-54	PUB BEN - RESI TREES	50	285	500	500	500
675-7020-473.42-57	PUB BEN - MUNI TREES	0	0	500	500	500
675-7020-473.42-58	PUB BEN - COMM ENERGY CON	806	9,493	10,000	10,000	10,000
675-7020-473.42-59	PUB BEN - COMM NEW CONSTR	0	0	10,000	10,000	10,000
675-7020-473.42-60	PUB BEN - RESI NEW CONSTR	0	0	10,000	10,000	10,000
675-7020-473.42-62	PUB BEN-COMM PHOTOVOLT	254,478	0	0	0	0
675-7020-473.42-63	PUB BEN - HYDRO/INSPECT'N	0	0	500	500	500
675-7020-473.42-64	PUB BEN - RECYCLE REFRIG	450	0	2,000	1,000	1,000
675-7020-473.42-65	PUB BEN - REFRIGERATOR	12,900	5,900	14,000	15,000	15,000
675-7020-473.42-66	PUB BEN-RESI ENERGY CON	6,364	7,293	20,000	20,000	20,000
675-7020-473.42-72	PUB BEN - ENERGY AUDITS	0	0	2,000	2,000	2,000
*	SUNDRY CHARGES/SPC PRGRMS	671,655	405,557	555,276	548,276	550,276

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
675-7020-473.50-13	INTERFUND SVC-PERSONNEL	0	4,701	4,921	4,777	4,803
675-7020-473.50-18	INTERFUND SVC-C/ATTORNEY	0	9,688	10,888	7,203	7,203
675-7020-473.50-32	INTFD SVC-BLDG JANIT/MANT	0	4,122	4,183	2,912	2,933
* INTERFUND SERVICE PYMTS		0	18,511	19,992	14,892	14,939
675-7020-473.51-72	INTERFUND SVC-PURCH & A/P	0	1,389	1,266	1,208	1,186
675-7020-473.51-77	INTERFUND SVC-FINANCIAL	0	8,028	7,498	6,390	6,524
675-7020-473.51-78	INTERFUND SVC-COMPUTER	106	5,059	5,228	5,127	5,202
* INTERFUND SERVICE PYMTS		106	14,476	13,992	12,725	12,912
675-7020-473.56-10	TRANSF - CAP IMP FUND	0	3,352	0	0	0
675-7020-473.56-59	TRNSFR-ELECTRIC FUND	56,884	0	0	0	0
* INTERFUND TRANSFERS		56,884	3,352	0	0	0
** PUBLIC BENEFIT PROGRAM		910,016	597,710	777,356	776,959	784,016
*** PUBLIC BENEFIT FUND		910,016	597,710	777,356	776,959	784,016

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
07 ELEC REV BDS DEBT SVC ELECTRIC						
678-7000-473.33-11 PROFESSIONAL SERVICES		1,100	1,100	1,100	1,100	1,100
678-7000-473.33-15 ARB REBATE CALCS		0	2,500	0	0	0
* CONTRACT SVC-PROFESSIONAL		1,100	3,600	1,100	1,100	1,100
678-7000-473.61-02 PRINCIPAL-REVENUE BONDS		815,000	850,000	880,000	935,000	970,000
* DEBT SERVICE-PRINCIPAL		815,000	850,000	880,000	935,000	970,000
678-7000-473.62-02 INTEREST ON REV BONDS		1,851,521	1,818,804	1,783,421	1,733,726	1,693,258
* DEBT SERVICE - INTEREST		1,851,521	1,818,804	1,783,421	1,733,726	1,693,258
678-7000-473.65-08 BOND PAYING AGENT FEES		3,025	3,025	3,025	3,250	3,500
* DEBT SERVICE - EXPENSE		3,025	3,025	3,025	3,250	3,500
** ELECTRIC		2,670,646	2,675,429	2,667,546	2,673,076	2,667,858
*** 07 ELEC REV BDS DEBT SVC		2,670,646	2,675,429	2,667,546	2,673,076	2,667,858

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>WASTEWATER FUND</b>						
<b>WASTEWATER UTILITY</b>						
680-8000-454.10-10 PAYROLL-REGULAR		354,854	365,134	385,843	374,266	377,349
680-8000-454.10-30 OVERTIME		3,067	7,247	3,000	3,000	3,000
680-8000-454.10-40 DEFERRED COMP		1,836	1,173	0	0	0
680-8000-454.10-41 MANAGEMENT INCENTIVE		2,304	2,105	0	0	0
680-8000-454.10-51 INCENTIVE PAY		7,675	7,958	8,077	7,812	7,912
680-8000-454.10-55 STANDBY PAY		16,326	15,983	14,000	17,800	17,800
680-8000-454.10-58 EDUCATION INCENTIVE BONUS		3,418	5,919	9,182	10,240	10,268
680-8000-454.10-70 COMP TIME PAYOFF		5,182	3,719	8,254	9,405	9,482
680-8000-454.10-71 VACATION PAYOFF		4,080	2,693	9,963	5,794	5,875
680-8000-454.10-72 SICK LEAVE PAYOFF		6,192	7,317	14,360	13,148	13,259
680-8000-454.10-73 HOLIDAY PAYOFF		209	478	342	0	0
* SALARY & WAGES		405,143	419,727	453,021	441,465	444,945
680-8000-454.15-10 FICA		30,201	30,809	32,833	32,513	32,650
680-8000-454.15-15 PERS		89,348	87,160	81,717	82,963	88,463
680-8000-454.15-20 WORKERS COMP		11,392	12,128	14,712	14,346	14,467
680-8000-454.15-30 UNEMPLOYMENT INSURANCE		1,109	4,080	4,307	4,183	4,216
680-8000-454.15-40 LIFE INSURANCE		430	442	462	533	533
680-8000-454.15-50 HEALTH INSURANCE		249	273	304	343	353
680-8000-454.15-51 SECTION 14.2A BENEFIT		1,064	1,562	1,637	243	243
680-8000-454.15-60 DENTAL INSURANCE		59	71	65	74	74
680-8000-454.15-70 UTILITY CREDIT		2,413	2,573	2,584	2,603	2,618
680-8000-454.15-80 BENEFIT ALLOWANCE		60,617	63,421	64,897	64,377	64,546
680-8000-454.15-84 VEHICLE ALLOWANCE		0	1,177	879	922	928

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
680-8000-454.15-88	BOOT ALLOWANCE	0	710	888	888	888
* FRINGE BENEFITS		196,882	204,406	205,285	203,988	209,979
680-8000-454.23-01	ADVERTISING/PUBLISHING	0	213	200	500	500
680-8000-454.23-02	PRINTING/BINDING	0	0	300	1,000	500
680-8000-454.23-03	DUES/SUBSCRIPTIONS	132	0	300	300	300
680-8000-454.23-04	POSTAGE/MAILING COSTS	63	16	200	750	300
680-8000-454.23-05	TRAVEL/CONFERENCES	0	361	1,000	1,000	1,000
680-8000-454.23-06	STAFF TRAINING	0	305	500	500	500
680-8000-454.23-27	CONTRACT EMPLOYMENT SVCS	0	4,681	7,500	0	0
680-8000-454.23-32	LABORATORY SERVICES	15,722	8,091	16,000	12,000	12,000
680-8000-454.23-36	SLUDGE HAULING	3,481	24,979	27,500	27,500	27,500
680-8000-454.23-37	NPDES STORM WATER EXPENSE	33,018	8,611	45,147	45,147	45,147
680-8000-454.23-38	CONTRACTED WWTR PLANT SVC	615,916	627,443	650,000	650,000	650,000
* CONTRACTUAL SERVICES		668,332	674,701	748,647	738,697	737,747
680-8000-454.25-02	UNIFORM PUCHASE/MAINT	752	824	1,000	1,000	1,000
680-8000-454.25-04	VEHICLE ALLOWANCE	1,175	0	0	0	0
680-8000-454.25-06	OVERTIME MEALS	48	144	250	250	250
680-8000-454.25-10	VISION ALLOWANCE	298	154	250	250	250
680-8000-454.25-11	BOOT ALLOWANCE	710	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		2,983	1,122	1,500	1,500	1,500
680-8000-454.26-01	UTILITIES-BANNING	94,981	92,902	89,000	95,000	95,000
680-8000-454.26-05	TELEPHONE SVC	269	479	1,000	550	550

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
680-8000-454.26-07	RADIO TRANSMISSION SVCS	191	0	400	400	400
* CONTRACTUAL SVC-UTILITIES		95,441	93,380	90,400	95,950	95,950
680-8000-454.30-02	REPAIR/MAINT-BUILDINGS	739	372	4,650	5,000	5,000
680-8000-454.30-04	REPAIR/MAINT-PLANT	30,833	4,833	35,000	35,000	35,000
680-8000-454.30-06	REPAIR/MAINT-EQUIPMENT	23,014	40,920	50,000	30,000	30,000
680-8000-454.30-07	REPAIR/MAINT-FENCING	0	0	3,500	10,000	5,000
680-8000-454.30-08	REPAIR/MAINT-RADOS	0	0	150	150	150
680-8000-454.30-17	REPAIR/MAINT-SOFTWARE	6,000	4,500	12,000	12,000	12,000
* CONTRACT SVC REPAIR/MAINT		60,586	50,625	105,300	92,150	87,150
680-8000-454.32-08	CITY HALL LEASE	16,700	16,700	16,700	16,700	16,700
* CONTRACT SVC-RENTAL/LEASE		16,700	16,700	16,700	16,700	16,700
680-8000-454.33-11	PROFESSIONAL SERVICES	79,637	23,013	89,628	85,000	80,000
680-8000-454.33-12	AUDIT SERVICES	0	0	3,000	3,000	3,000
680-8000-454.33-15	ARB REBATE CALCS	0	0	2,000	0	0
680-8000-454.33-32	MEDICAL/PHYSICAL EXAMS	120	60	200	200	200
* CONTRACT SVC-PROFESSIONAL		79,757	23,073	94,828	88,200	83,200
680-8000-454.36-00	DEPARTMENTAL SUPPLIES	1,146	560	1,000	1,000	1,000
680-8000-454.36-07	FOOD/MEALS COST	0	0	150	150	150
680-8000-454.36-08	CHMCLS/GASES/POOL SUPPLS	33,321	33,310	35,000	35,000	35,000
* DEPARTMENTAL SUPPLIES		34,467	33,870	36,150	36,150	36,150
680-8000-454.41-04	LICENSES/PERMITS/FEES	21,172	39,548	35,000	35,000	35,000
680-8000-454.41-86	COMMUNITY PROMOTION	0	920	2,000	2,000	2,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* SUNDRY CHARGES/SPC PRGRMS		21,172	40,469	37,000	37,000	37,000
680-8000-454.45-09 SEWER COLL SYSTEM EXPENSE		53,935	57,718	54,923	75,000	64,000
680-8000-454.45-16 TOOLS/MISC SUPPLIES		3,311	3,615	5,378	5,378	5,378
* SPECIAL UTILITY COSTS		57,246	61,333	60,301	80,378	69,378
680-8000-454.50-13 INTERFUND SVC-PERSONNEL		3,512	12,334	12,910	12,947	13,017
680-8000-454.50-18 INTERFUND SVC-C/ATTORNEY		23,596	25,415	31,152	22,894	22,894
680-8000-454.50-32 INTFD SVC-BLDG JANIT/MANT		4,841	10,758	10,975	9,405	9,460
* INTERFUND SERVICE PYMTS		31,949	48,507	55,037	45,246	45,371
680-8000-454.51-71 INTERFUND SVC-INSURANCE		102,768	84,448	76,737	69,954	74,914
680-8000-454.51-72 INTERFUND SVC-PURCH & A/P		5,834	3,309	3,495	3,780	3,710
680-8000-454.51-73 INTERFUND SVC-FLEET MAINT		24,735	42,142	41,963	54,664	55,179
680-8000-454.51-75 INTERFUND SVC-BILL/COLL		116,505	128,546	141,670	150,373	156,824
680-8000-454.51-77 INTERFUND SVC-FINANCIAL		7,208	19,119	20,706	19,990	20,409
680-8000-454.51-78 INTERFUND SVC-COMPUTER		3,702	17,377	18,020	16,883	17,128
* INTERFUND SERVICE PYMTS		260,752	294,941	302,591	315,644	328,164
680-8000-454.56-68 TRANSF-STATE REV LOAN FD		300,000	300,000	300,000	300,000	300,000
680-8000-454.56-72 TRSF - BUA WWTR DEBT SVC		392,785	393,439	393,168	398,100	398,989
* INTERFUND TRANSFERS		692,785	693,439	693,168	698,100	698,989
680-8000-454.57-01 LEASE PAYMENT		181,000	181,000	181,000	181,000	181,000
* INTERFUND TRANSFERS		181,000	181,000	181,000	181,000	181,000
680-8000-454.65-08 BOND PAYING AGENT FEES		1,975	1,975	1,975	1,975	1,975

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* DEBT SERVICE - EXPENSE		1,975	1,975	1,975	1,975	1,975
680-8000-454.89-48 COMPUTER HARDWARE		16	0	710	0	0
680-8000-454.89-56 MACHINERY/EQUIPMENT		188	0	10,000	10,000	10,000
* NONCAPITALIZED ASSETS		204	0	10,710	10,000	10,000
680-8000-454.90-10 PLANNING/ENGINEERING SVC		0	6,000	2,000	0	0
680-8000-454.90-15 BUILDING IMPROVEMENTS		0	7,800	0	0	0
680-8000-454.90-48 COMPUTER HARDWARE		0	0	790	0	0
680-8000-454.90-50 FLT MAINT CAP COSTS		0	18,237	0	0	0
680-8000-454.90-52 VEHICLES		0	0	0	0	40,000
680-8000-454.90-56 MACHINERY/EQUIPMENT		34,347	0	17,500	0	0
* CAPITAL EXPENDITURES		34,347	32,037	20,290	0	40,000
680-8000-454.95-12 TREATMENT PLANT IMPROV		85,126	36,211	184,818	105,000	0
680-8000-454.95-14 SEWER MAINS & COLL SYSTEM		0	0	20,077	0	0
* SPECIAL UTILITY CAP ITEMS		85,126	36,211	204,895	105,000	0
** WASTEWATER UTILITY		2,926,847	2,907,517	3,318,798	3,189,143	3,125,198
*** WASTEWATER FUND		2,926,847	2,907,517	3,318,798	3,189,143	3,125,198

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
WASTEWATER CAPITAL FACIL.						
WASTEWATER UTILITY						
681-8000-454.33-11 PROFESSIONAL SERVICES		0	0	50,000	0	0
* CONTRACT SVC-PROFESSIONAL		0	0	50,000	0	0
681-8000-454.90-78 PLANNING/DESIGN-CAPITAL		0	0	75,000	15,000	45,000
* CAPITAL EXPENDITURES		0	0	75,000	15,000	45,000
681-8000-454.95-12 TREATMENT PLANT IMPROV		5,776	0	20,000	0	125,000
681-8000-454.95-14 SEWER MAINS & COLL SYSTEM		0	0	625,000	100,000	100,000
* SPECIAL UTILITY CAP ITEMS		5,776	0	645,000	100,000	225,000
** WASTEWATER UTILITY		5,776	0	770,000	115,000	270,000
*** WASTEWATER CAPITAL FACIL.		5,776	0	770,000	115,000	270,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
WWTR TERTIARY FUND TERTIARY RESERVES 682-8050-454.56-55	TRNSFR-IRRIGATION WTR FD	0	0	1,885,459	0	2,495,000
* INTERFUND TRANSFERS		0	0	1,885,459	0	2,495,000
** TERTIARY RESERVES		0	0	1,885,459	0	2,495,000
*** WWTR TERTIARY FUND		0	0	1,885,459	0	2,495,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
BUA W/WATER CAP PROJ FUND WASTEWATER UTILITY						
683-8000-454.90-56 MACHINERY/EQUIPMENT		0	0	0	0	100,000
683-8000-454.90-78 PLANNING/DESIGN-CAPITAL		135,097	33,106	543,061	0	0
* CAPITAL EXPENDITURES		135,097	33,106	543,061	0	100,000
** WASTEWATER UTILITY		135,097	33,106	543,061	0	100,000
*** BUA W/WATER CAP PROJ FUND		135,097	33,106	543,061	0	100,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
STATE REVOLVING LOAN FUND WASTEWATER UTILITY						
685-8000-454.61-09	LOAN PYMT (STATE)	235,403	241,524	247,804	254,246	260,857
*	DEBT SERVICE-PRINCIPAL	235,403	241,524	247,804	254,246	260,857
685-8000-454.62-09	INTEREST-STATE LOAN	64,805	58,579	52,191	45,636	38,911
*	DEBT SERVICE - INTEREST	64,805	58,579	52,191	45,636	38,911
**	WASTEWATER UTILITY	300,208	300,102	299,995	299,882	299,768
***	STATE REVOLVING LOAN FUND	300,208	300,102	299,995	299,882	299,768

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
BUA WASTEWATER-DEBT SERV WASTEWATER UTILITY						
689-8000-454.33-11 PROFESSIONAL SERVICES		1,100	1,100	1,100	1,350	1,350
689-8000-454.33-15 ARB REBATE CALCS		0	0	0	0	2,000
* CONTRACT SVC-PROFESSIONAL		1,100	1,100	1,100	1,350	3,350
689-8000-454.61-02 PRINCIPAL-REVENUE BONDS		135,000	140,000	145,000	155,000	160,000
* DEBT SERVICE-PRINCIPAL		135,000	140,000	145,000	155,000	160,000
689-8000-454.62-02 INTEREST ON REV BONDS		254,931	249,789	244,318	238,375	232,014
* DEBT SERVICE - INTEREST		254,931	249,789	244,318	238,375	232,014
689-8000-454.65-08 BOND PAYING AGENT FEES		2,475	2,500	2,775	3,025	3,275
* DEBT SERVICE - EXPENSE		2,475	2,500	2,775	3,025	3,275
** WASTEWATER UTILITY		393,506	393,389	393,193	397,750	398,639
*** BUA WASTEWATER-DEBT SERV		393,506	393,389	393,193	397,750	398,639

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>REFUSE</b>						
REFUSE						
690-9600-453.10-10 PAYROLL-REGULAR		68,182	68,558	74,180	78,530	79,192
690-9600-453.10-30 OVERTIME		292	301	5,500	5,500	5,500
690-9600-453.10-40 DEFERRED COMP		624	348	0	0	0
690-9600-453.10-41 MANAGEMENT INCENTIVE		1,262	1,048	0	0	0
690-9600-453.10-51 INCENTIVE PAY		1,542	1,560	1,605	1,599	1,602
690-9600-453.10-70 COMP TIME PAYOFF		2,452	1,814	1,910	2,716	2,728
690-9600-453.10-71 VACATION PAYOFF		2,548	1,853	2,968	2,742	2,753
690-9600-453.10-72 SICK LEAVE PAYOFF		2,880	8,500	2,886	3,205	3,214
* SALARY & WAGES		79,782	83,982	89,049	94,292	94,989
690-9600-453.15-10 FICA		5,155	5,284	5,234	6,119	6,163
690-9600-453.15-15 PERS		17,426	16,546	14,875	16,948	17,979
690-9600-453.15-20 WORKERS COMP		1,836	2,354	2,831	3,190	3,221
690-9600-453.15-30 UNEMPLOYMENT INSURANCE		214	760	802	879	887
690-9600-453.15-40 LIFE INSURANCE		168	168	166	188	188
690-9600-453.15-80 BENEFIT ALLOWANCE		8,902	8,810	8,771	9,803	9,816
690-9600-453.15-88 BOOT ALLOWANCE		0	50	63	63	63
* FRINGE BENEFITS		33,701	33,972	32,742	37,190	38,317
690-9600-453.23-01 ADVERTISING/PUBLISHING		3,836	1,284	3,000	3,000	3,000
690-9600-453.23-06 STAFF TRAINING		0	120	500	500	500
690-9600-453.23-10 CONTRACTED REFUSE SERVICE		2,661,937	2,519,861	2,686,000	2,739,720	2,794,514
690-9600-453.23-27 CONTRACT EMPLOYMENT SVCS		0	4,681	1,500	0	0
* CONTRACTUAL SERVICES		2,665,773	2,525,946	2,691,000	2,743,220	2,798,014

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
690-9600-453.25-05	MILEAGE REIMBURSEMENT	0	0	200	200	200
690-9600-453.25-11	BOOT ALLOWANCE	50	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		50	0	200	200	200
690-9600-453.32-08	CITY HALL LEASE	8,350	8,350	8,350	8,350	8,350
* CONTRACT SVC-RENTAL/LEASE		8,350	8,350	8,350	8,350	8,350
690-9600-453.33-11	PROFESSIONAL SERVICES	64,114	53,969	50,000	50,000	50,000
690-9600-453.33-41	PLANNING SERVICES	3,858	3,887	4,500	4,500	4,500
* CONTRACT SVC-PROFESSIONAL		67,972	57,856	54,500	54,500	54,500
690-9600-453.36-07	FOOD/MEALS COST	427	449	750	750	750
* DEPARTMENTAL SUPPLIES		427	449	750	750	750
690-9600-453.41-46	COMMUNITY PROMOTIONS	6,252	108	5,000	5,000	5,000
* SUNDRY CHARGES/SPC PRGRMS		6,252	108	5,000	5,000	5,000
690-9600-453.50-13	INTERFUND SVC-PERSONNEL	527	1,622	1,698	1,648	1,657
690-9600-453.50-18	INTERFUND SVC-CITY ATTOR.	23,423	4,461	3,888	2,485	2,485
690-9600-453.50-32	INTFD SVC-BLDG JANIT/MANT	800	1,422	1,443	1,392	1,399
* INTERFUND SERVICE PYMTS		24,750	7,505	7,029	5,525	5,541
690-9600-453.51-71	INTERFUND SVC-INSURANCE	8,164	9,344	7,606	6,940	7,725
690-9600-453.51-72	INTERFUND SVC-PURCH & A/P	4,114	1,273	1,338	1,483	1,456
690-9600-453.51-75	INTERFUND SVC-BILL/COLL	127,925	130,351	145,323	155,934	161,195
690-9600-453.51-77	INTERFUND SVC-FINANCIAL	15,387	7,354	7,927	7,845	8,009
690-9600-453.51-78	INTERFUND SVC-COMPUTER	240	1,977	2,043	1,932	1,960

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
*	INTERFUND SERVICE PYMTS	155,830	150,299	164,237	174,134	180,345
690-9600-453.55-01	TSFR TO GENERAL FUND	0	55,000	55,000	55,000	55,000
*	INTERFUND TRANSFERS	0	55,000	55,000	55,000	55,000
690-9600-453.56-04	TRNSFR-GAS TAX STREET FD	55,000	0	0	0	0
*	INTERFUND TRANSFERS	55,000	0	0	0	0
690-9600-453.90-10	PLANNING/ENGINEERING SVC	0	0	0	20,000	0
*	CAPITAL EXPENDITURES	0	0	0	20,000	0
**	REFUSE	3,097,887	2,923,466	3,107,857	3,198,161	3,241,006
***	REFUSE	3,097,887	2,923,466	3,107,857	3,198,161	3,241,006

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>RISK MANAGEMENT FUND</b>						
	WORKERS COMPENSATION					
700-5020-480.10-10	PAYROLL-REGULAR	54,505	57,718	62,548	63,870	64,075
700-5020-480.10-30	OVERTIME	295	601	248	350	350
700-5020-480.10-41	MANAGEMENT INCENTIVE	1,626	1,493	0	0	0
700-5020-480.10-51	INCENTIVE PAY	1,155	1,157	1,162	1,155	1,155
700-5020-480.10-70	COMP TIME PAYOFF	1,278	1,645	2,926	2,158	2,165
700-5020-480.10-71	VACATION PAYOFF	2,646	1,781	1,386	1,837	1,842
700-5020-480.10-72	SICK LEAVE PAYOFF	4,392	876	988	2,207	2,213
700-5020-480.10-73	HOLIDAY PAYOFF	118	43	0	0	0
* SALARY & WAGES		66,015	65,314	69,258	71,577	71,800
700-5020-480.15-10	FICA	4,474	4,551	4,751	4,755	4,764
700-5020-480.15-15	PERS	13,943	14,732	12,981	13,754	14,613
700-5020-480.15-20	WORKERS COMP	1,653	2,004	3,144	3,191	3,201
700-5020-480.15-30	UNEMPLOYMENT INSURANCE	172	646	705	715	718
700-5020-480.15-40	LIFE INSURANCE	94	107	106	120	120
700-5020-480.15-70	UTILITY CREDIT	615	360	345	362	364
700-5020-480.15-80	BENEFIT ALLOWANCE	8,479	8,868	8,943	8,947	8,965
700-5020-480.15-84	VEHICLE ALLOWANCE	0	1,050	956	1,056	1,063
* FRINGE BENEFITS		29,430	32,319	31,931	32,900	33,808
700-5020-480.23-06	STAFF TRAINING	0	0	134	500	500
700-5020-480.23-07	MISC CONTRACT SVC	6,755	27,788	10,000	10,000	10,000
* CONTRACTUAL SERVICES		6,755	27,788	10,134	10,500	10,500
700-5020-480.25-04	VEHICLE ALLOWANCE	1,006	0	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* CONTRACT SVC-EMPLOYEE SPC		1,006	0	0	0	0
700-5020-480.29-02 W/C EXCESS INSUR PREMIUMS		0	11,710	0	0	0
700-5020-480.29-08 WORK'S COMP INSUR PREMIUM		128,147	126,437	149,825	163,957	163,957
* CONTRACTUAL SVC-INSURANCE		128,147	138,147	149,825	163,957	163,957
700-5020-480.30-17 REPAIR/MAINT-SOFTWARE		669	680	800	735	775
* CONTRACT SVC REPAIR/MAINT		669	680	800	735	775
700-5020-480.33-01 LEGAL SERVICES-INS CLAIMS		63,137	46,725	40,000	60,000	70,000
700-5020-480.33-31 MEDICAL/HOSPITAL		0	0	366	350	350
* CONTRACT SVC-PROFESSIONAL		63,137	46,725	40,366	60,350	70,350
700-5020-480.40-01 CLAIMS-WORKERS COMP		293,809	143,044	300,000	300,000	300,000
* SUNDRY CHARGES/SPC PROGRAM		293,809	143,044	300,000	300,000	300,000
700-5020-480.41-14 EMPL SAFETY PROGRAM		2,250	2,650	7,500	7,500	7,500
* SUNDRY CHARGES/SPC PRGRMS		2,250	2,650	7,500	7,500	7,500
700-5020-480.50-18 INTERFUND SVC-C/ATTORNEY		0	3,148	3,279	2,341	2,341
700-5020-480.50-32 INTFD SVC-BLDG JANIT/MANT		0	1,340	1,360	1,518	1,525
* INTERFUND SERVICE PYMTS		0	4,488	4,639	3,859	3,866
700-5020-480.51-72 INTERFUND SVC-PURCH & A/P		0	460	507	499	490
700-5020-480.51-77 INTERFUND SVC-FINANCIAL		0	2,657	3,005	2,641	2,697
700-5020-480.51-78 INTERFUND SVC-COMPUTER		659	1,878	1,941	1,837	1,863
* INTERFUND SERVICE PYMTS		659	4,995	5,453	4,977	5,050

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
**	WORKERS COMPENSATION	591,877	466,150	619,906	656,355	667,606

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
	UNEMPLOYMENT INSURANCE					
700-5030-480.10-10	PAYROLL-REGULAR	3,467	3,547	3,838	4,027	4,045
700-5030-480.10-30	OVERTIME	74	110	50	100	100
700-5030-480.10-70	COMP TIME PAYOFF	95	0	74	77	78
700-5030-480.10-71	VACATION PAYOFF	354	0	0	0	0
700-5030-480.10-72	SICK LEAVE PAYOFF	535	0	0	0	0
700-5030-480.10-73	HOLIDAY PAYOFF	29	11	0	0	0
* SALARY & WAGES		4,554	3,668	3,962	4,204	4,223
700-5030-480.15-10	FICA	363	308	330	348	350
700-5030-480.15-15	PERS	844	865	777	852	906
700-5030-480.15-20	WORKERS COMP	105	123	192	201	202
700-5030-480.15-30	UNEMPLOYMENT INSURANCE	11	40	43	45	45
700-5030-480.15-70	UTILITY CREDIT	68	0	0	0	0
700-5030-480.15-80	BENEFIT ALLOWANCE	817	852	857	855	857
* FRINGE BENEFITS		2,208	2,188	2,199	2,301	2,360
700-5030-480.30-17	REPAIR/MAINT-SOFTWARE	167	170	175	185	195
* CONTRACT SVC REPAIR/MAINT		167	170	175	185	195
700-5030-480.40-03	CLAIMS-UNEMPLOYMENT	82,531	23,121	49,995	25,000	25,000
* SUNDRY CHARGES/SPC PROGRM		82,531	23,121	49,995	25,000	25,000
700-5030-480.50-18	INTERFUND SVC-C/ATTORNEY	0	388	378	288	288
700-5030-480.50-32	INTFD SVC-BLDG JANIT/MANT	0	165	157	187	188
* INTERFUND SERVICE PYMTS		0	553	535	475	476

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 154

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
700-5030-480.51-72	INTERFUND SVC-PURCH & A/P	0	99	65	51	50
700-5030-480.51-77	INTERFUND SVC-FINANCIAL	0	574	387	269	275
700-5030-480.51-78	INTERFUND SVC-COMPUTER	0	193	188	186	188
*	INTERFUND SERVICE PYMTS	0	866	640	506	513
**	UNEMPLOYMENT INSURANCE	89,460	30,567	57,506	32,671	32,767

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 155

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>LIABILITY INSURANCE</b>						
700-5040-480.10-10 PAYROLL-REGULAR		66,658	71,255	77,149	78,903	79,157
700-5040-480.10-30 OVERTIME		369	792	1,001	550	550
700-5040-480.10-41 MANAGEMENT INCENTIVE		1,973	1,837	0	0	0
700-5040-480.10-51 INCENTIVE PAY		1,485	1,488	1,494	1,485	1,485
700-5040-480.10-70 COMP TIME PAYOFF		1,498	1,919	3,149	2,553	2,561
700-5040-480.10-71 VACATION PAYOFF		3,167	2,671	1,584	2,260	2,266
700-5040-480.10-72 SICK LEAVE PAYOFF		5,516	1,313	1,482	2,715	2,723
700-5040-480.10-73 HOLIDAY PAYOFF		147	53	0	0	0
* SALARY & WAGES		80,813	81,328	85,859	88,466	88,742
700-5040-480.15-10 FICA		5,623	5,796	5,987	6,025	6,035
700-5040-480.15-15 PERS		17,065	18,202	16,005	17,004	18,066
700-5040-480.15-20 WORKERS COMP		2,022	2,474	3,873	3,942	3,954
700-5040-480.15-30 UNEMPLOYMENT INSURANCE		210	798	868	884	887
700-5040-480.15-40 LIFE INSURANCE		119	138	137	154	154
700-5040-480.15-70 UTILITY CREDIT		855	540	518	543	546
700-5040-480.15-80 BENEFIT ALLOWANCE		10,428	10,912	11,068	11,066	11,090
700-5040-480.15-84 VEHICLE ALLOWANCE		0	1,350	1,219	1,358	1,366
* FRINGE BENEFITS		36,322	40,209	39,675	40,976	42,098
700-5040-480.23-01 ADVERTISING/PUBLISHING		97	0	0	0	0
700-5040-480.23-03 DUES/SUBSCRIPTIONS		0	0	200	200	200
700-5040-480.23-04 POSTAGE/MAILING COSTS		0	5	0	0	0
700-5040-480.23-06 STAFF TRAINING		0	0	189	180	280
700-5040-480.23-07 MISC CONTRACT SVC		9,832	11,550	21,500	11,500	11,500

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
* CONTRACTUAL SERVICES		9,929	11,555	21,889	11,880	11,980
700-5040-480.25-04 VEHICLE ALLOWANCE		1,294	0	0	0	0
700-5040-480.25-05 MILEAGE REIMBURSEMENT		0	0	100	100	100
* CONTRACT SVC-EMPLOYEE SPC		1,294	0	100	100	100
700-5040-480.29-01 PROPERTY INS PREMIUMS		99,897	102,067	107,761	112,001	123,000
700-5040-480.29-03 LIABILITY INS PREMIUMS		647,304	550,809	600,000	513,280	537,500
700-5040-480.29-04 BLANKET BOND PREMIUMS		1,913	1,844	2,450	2,705	3,000
700-5040-480.29-05 AIRPORT LIAB PREMIUMS		18,200	18,200	18,200	19,000	21,000
700-5040-480.29-06 EARTHQUAKE INS PREMIUM		81,042	81,383	75,000	85,000	85,000
700-5040-480.29-09 SPORTSMAN LODGE LIAB INS		2,500	0	2,500	0	0
* CONTRACTUAL SVC-INSURANCE		850,856	754,303	805,911	731,986	769,500
700-5040-480.30-17 REPAIR/MAINT-SOFTWARE		836	850	920	920	970
* CONTRACT SVC REPAIR/MAINT		836	850	920	920	970
700-5040-480.33-01 LEGAL SERVICES-INS CLAIMS		5,225	3,879	30,580	32,000	35,000
700-5040-480.33-04 LEGAL SERVICES		0	1,213	0	0	0
700-5040-480.33-11 PROFESSIONAL SERVICES		1,831,721	3,307	9,420	35,000	35,000
* CONTRACT SVC-PROFESSIONAL		1,836,946	8,399	40,000	67,000	70,000
700-5040-480.36-00 DEPARTMENTAL SUPPLIES		348	144	600	600	600
700-5040-480.36-07 FOOD/MEALS COST		99	0	0	0	0
* DEPARTMENTAL SUPPLIES		447	144	600	600	600
700-5040-480.40-02 CLAIMS-LIABILITY		124,488	64,161	100,000	130,000	150,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
*	SUNDRY CHARGES/SPC PROGRM	124,488	64,161	100,000	130,000	150,000
700-5040-480.50-13	INTERFUND SVC-PERSONNEL	2,342	0	0	0	0
700-5040-480.50-18	INTERFUND SVC-C/ATTORNEY	67,704	65,431	4,161	2,989	2,989
700-5040-480.50-32	INTFD SVC-BLDG JANIT/MANT	5,031	1,690	1,726	1,939	1,947
*	INTERFUND SERVICE PYMTS	75,077	67,121	5,887	4,928	4,936
700-5040-480.51-72	INTERFUND SVC-PURCH & A/P	1,710	981	1,380	811	796
700-5040-480.51-77	INTERFUND SVC-FINANCIAL	4,615	5,669	8,177	4,290	4,380
700-5040-480.51-78	INTERFUND SVC-COMPUTER	2,392	2,359	2,450	2,327	2,361
*	INTERFUND SERVICE PYMTS	8,717	9,009	12,007	7,428	7,537
**	LIABILITY INSURANCE	3,025,725	1,037,079	1,112,848	1,084,284	1,146,463

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CITY ATTORNEY						
700-5300-480.33-04	LEGAL SERVICES	0	775,095	884,325	760,000	760,000
*	CONTRACT SVC-PROFESSIONAL	0	775,095	884,325	760,000	760,000
**	CITY ATTORNEY	0	775,095	884,325	760,000	760,000
***	RISK MANAGEMENT FUND	3,707,062	2,308,891	2,674,585	2,533,310	2,606,836

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<b>FLEET MAINTENANCE FUND</b>						
<b>FLEET MAINTENANCE</b>						
702-3800-480.10-10 PAYROLL-REGULAR		183,059	188,302	193,904	194,544	195,077
702-3800-480.10-30 OVERTIME		10,880	11,660	9,000	9,000	9,000
702-3800-480.10-40 DEFERRED COMP		415	231	0	0	0
702-3800-480.10-55 STANDBY PAY		20,928	21,232	18,500	20,400	20,400
702-3800-480.10-70 COMP TIME PAYOFF		898	299	2,936	3,975	3,986
702-3800-480.10-71 VACATION PAYOFF		1,756	798	933	935	938
702-3800-480.10-72 SICK LEAVE PAYOFF		958	6,621	2,080	1,124	1,127
702-3800-480.10-73 HOLIDAY PAYOFF		24	746	0	0	0
* SALARY & WAGES		218,918	229,890	227,353	229,978	230,528
702-3800-480.15-10 FICA		17,389	18,504	17,782	18,121	18,165
702-3800-480.15-15 PERS		44,653	42,870	39,409	41,148	43,697
702-3800-480.15-20 WORKERS COMP		8,248	11,519	13,761	13,811	13,849
702-3800-480.15-30 UNEMPLOYMENT INSURANCE		578	2,101	2,172	2,179	2,185
702-3800-480.15-40 LIFE INSURANCE		77	77	76	86	86
702-3800-480.15-70 UTILITY CREDIT		2,156	2,250	2,156	2,263	2,277
702-3800-480.15-80 BENEFIT ALLOWANCE		38,116	39,777	40,171	40,052	40,171
702-3800-480.15-88 BOOT ALLOWANCE		0	700	875	875	875
* FRINGE BENEFITS		111,217	117,797	116,402	118,535	121,305
702-3800-480.23-04 POSTAGE/MAILING COSTS		153	72	49	200	200
702-3800-480.23-06 STAFF TRAINING		0	75	50	750	750
702-3800-480.23-10 CONTRACTED REFUSE SVC		0	1,000	1,000	1,000	1,000
702-3800-480.23-16 LAUNDRY/CLEANING		534	581	650	1,100	1,100

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
702-3800-480.23-19	ALARM SERVICE	216	222	223	270	270
702-3800-480.23-22	PAGING SERVICE	184	183	200	200	200
702-3800-480.23-49	RECYCLING SERVICES	1,925	1,604	2,000	2,000	2,000
* CONTRACTUAL SERVICES		3,012	3,737	4,172	5,520	5,520
702-3800-480.25-02	UNIFORM PURCHASE/MAINT	873	883	830	1,000	1,000
702-3800-480.25-03	TOOL ALLOWANCE	1,500	1,500	1,500	1,500	1,500
702-3800-480.25-05	MILEAGE REIMBURSEMENT	94	0	0	0	0
702-3800-480.25-10	VISION ALLOWANCE	0	0	300	0	0
702-3800-480.25-11	BOOT ALLOWANCE	700	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		3,167	2,383	2,630	2,500	2,500
702-3800-480.26-01	UTILITIES-BANNING	11,264	14,075	17,025	12,000	12,000
702-3800-480.26-05	TELEPHONE SVC	667	1,074	1,250	1,100	1,100
702-3800-480.26-06	NATURAL GAS SVC	543	514	1,000	1,000	1,000
702-3800-480.26-07	RADIO TRANSMISSION SVCS	436	0	0	0	0
* CONTRACTUAL SVC-UTILITIES		12,910	15,662	19,275	14,100	14,100
702-3800-480.30-02	REPAIR/MAINT-BUILDINGS	2,508	0	475	475	475
702-3800-480.30-05	REPAIR/MAINT-VEHICLES	63,411	79,228	75,000	65,000	70,000
702-3800-480.30-06	REPAIR/MAINT-EQUIPMENT	17,734	24,053	6,480	25,000	25,000
702-3800-480.30-17	REPAIR/MAINT-SOFTWARE	6,664	7,206	4,779	5,138	5,138
702-3800-480.30-19	REPAIR/MAINT-HDWRE-CNTRCT	0	0	1,562	1,562	1,562
* CONTRACT SVC REPAIR/MAINT		90,317	110,487	88,296	97,175	102,175
702-3800-480.33-11	PROFESSIONAL SERVICES	0	0	0	40,000	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
702-3800-480.33-32	MEDICAL/PHYSICAL EXAMS	0	0	100	100	100
* CONTRACT	SVC-PROFESSIONAL	0	0	100	40,100	100
702-3800-480.36-00	DEPARTMENTAL SUPPLIES	2,105	919	1,732	2,900	2,900
702-3800-480.36-11	GASOLINE/DIESEL FUEL	435,834	420,652	375,000	375,000	375,000
702-3800-480.36-14	OIL/LUBICANTS	15,291	4,432	17,000	20,000	20,000
702-3800-480.36-16	STATE FUEL TAX	2,121-	808-	1,000-	1,000-	1,000-
702-3800-480.36-61	CNG FUEL	49,040	57,274	57,000	57,000	57,000
* DEPARTMENTAL SUPPLIES		500,149	482,469	449,732	453,900	453,900
702-3800-480.38-52	AUTO PARTS	128,396	83,930	135,000	135,000	135,000
* SUPPLIES-TECHNICAL SPLS		128,396	83,930	135,000	135,000	135,000
702-3800-480.41-04	LICENSES/PERMITS/FEES	11,899	6,489	5,000	5,000	5,000
702-3800-480.41-07	CREDIT CARD FEES	1,391	1,821	5,000	5,000	5,000
* SUNDRY CHARGES/SPC PRGRMS		13,290	8,310	10,000	10,000	10,000
702-3800-480.50-13	INTERFUND SVC-PERSONNEL	6,886	8,227	8,612	8,360	8,406
702-3800-480.50-18	INTERFUND SVC-C/ATTORNEY	4,153	16,953	17,653	12,605	12,605
702-3800-480.50-32	INTFD SVC-BLDG JANIT/MANT	0	5,931	6,000	5,096	5,132
* INTERFUND SERVICE PYMTS		11,039	31,111	32,265	26,061	26,143
702-3800-480.51-72	INTERFUND SVC-PURCH & A/P	10,098	1,938	2,074	2,140	2,100
702-3800-480.51-77	INTERFUND SVC-FINANCIAL	31,400	11,195	12,283	11,315	11,552
702-3800-480.51-78	INTERFUND SVC-COMPUTER	5,316	9,994	10,329	10,250	10,399
* INTERFUND SERVICE PYMTS		46,814	23,127	24,686	23,705	24,051

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
702-3800-480.89-46	OFF FURN/EQUIP/FIXTURES	0	776	0	0	0
702-3800-480.89-48	COMPUTER HARDWARE	0	31	0	0	0
702-3800-480.89-53	RADIO EQUIPMENT/RADIOS	0	0	20	0	0
702-3800-480.89-56	MACHINERY/EQUIPMENT	0	0	1,200	0	0
* NONCAPITALIZED ASSETS		0	806	1,220	0	0
702-3800-480.90-56	MACHINERY/EQUIPMENT	16,254	0	0	0	0
* CAPITAL EXPENDITURES		16,254	0	0	0	0
** FLEET MAINTENANCE		1,155,483	1,109,710	1,111,131	1,156,574	1,125,322
*** FLEET MAINTENANCE FUND		1,155,483	1,109,710	1,111,131	1,156,574	1,125,322

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
INFORMAT'N SYSTEMS SVC FD						
INFORMATION SYSTEMS SVCS						
703-3700-480.10-10 PAYROLL-REGULAR		159,650	162,494	172,468	174,901	175,380
703-3700-480.10-30 OVERTIME		10,767	5,345	5,000	5,000	5,000
703-3700-480.10-41 MANAGEMENT INCENTIVE		2,002	1,732	0	0	0
703-3700-480.10-51 INCENTIVE PAY		1,320	1,322	1,328	1,320	1,320
703-3700-480.10-70 COMP TIME PAYOFF		1,033	1,482	3,205	4,374	4,386
703-3700-480.10-71 VACATION PAYOFF		1,410	515	4,330	2,159	2,164
703-3700-480.10-72 SICK LEAVE PAYOFF		3,373	3,809	2,483	2,593	2,600
703-3700-480.10-73 HOLIDAY PAYOFF		817	600	0	0	0
* SALARY & WAGES		180,372	177,300	188,814	190,347	190,850
703-3700-480.15-10 FICA		12,055	12,137	12,918	12,969	12,996
703-3700-480.15-15 PERS		39,664	38,673	35,280	37,273	39,583
703-3700-480.15-20 WORKERS COMP		3,347	3,685	5,198	5,228	5,243
703-3700-480.15-30 UNEMPLOYMENT INSURANCE		504	1,802	1,936	1,959	1,964
703-3700-480.15-40 LIFE INSURANCE		122	122	122	137	137
703-3700-480.15-70 UTILITY CREDIT		431	450	431	453	455
703-3700-480.15-80 BENEFIT ALLOWANCE		27,351	28,560	29,030	28,974	29,051
703-3700-480.15-84 VEHICLE ALLOWANCE		0	1,200	1,150	1,207	1,214
* FRINGE BENEFITS		83,474	86,629	86,065	88,200	90,643
703-3700-480.23-02 PRINTING/BINDING		0	43	50	0	50
703-3700-480.23-03 DUES/SUBSCRIPTIONS		0	0	200	0	0
703-3700-480.23-04 POSTAGE/MAILING COSTS		28	6	40	40	40
703-3700-480.23-05 TRAVEL/CONFERENCES		120	0	300	500	500

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
703-3700-480.23-06	STAFF TRAINING	0	21	300	500	500
* CONTRACTUAL SERVICES		148	70	890	1,040	1,090
703-3700-480.25-04	VEHICLE ALLOWANCE	1,150	0	0	0	0
703-3700-480.25-10	VISION ALLOWANCE	0	250	250	250	250
* CONTRACT SVC-EMPLOYEE SPC		1,150	250	250	250	250
703-3700-480.26-05	TELEPHONE SVC	11,371	1,162	1,100	5,000	5,000
* CONTRACTUAL SVC-UTILITIES		11,371	1,162	1,100	5,000	5,000
703-3700-480.30-17	REPAIR/MAINT-SOFTWARE	55,805	70,185	70,651	75,000	78,000
703-3700-480.30-19	REPAIR/MAINT-HDWRE-CNTRCT	11,710	18,381	21,000	15,000	15,000
* CONTRACT SVC REPAIR/MAINT		67,515	88,566	91,651	90,000	93,000
703-3700-480.33-11	PROFESSIONAL SERVICES	161	2,440	33,665	13,300	13,300
* CONTRACT SVC-PROFESSIONAL		161	2,440	33,665	13,300	13,300
703-3700-480.36-00	DEPARTMENTAL SUPPLIES	2,937	3,182	5,749	3,500	3,500
* DEPARTMENTAL SUPPLIES		2,937	3,182	5,749	3,500	3,500
703-3700-480.50-13	INTERFUND SVC-PERSONNEL	2,459	5,642	5,905	5,733	5,764
703-3700-480.50-18	INTERFUND SVC-C/ATTORNEY	1,482	11,624	12,105	8,643	8,643
703-3700-480.50-32	INTFD SVC-BLDG JANIT/MANT	0	4,946	5,020	5,606	5,630
* INTERFUND SERVICE PYMTS		3,941	22,212	23,030	19,982	20,037
703-3700-480.51-72	INTERFUND SVC-PURCH & A/P	4,300	1,240	1,321	1,324	1,300
703-3700-480.51-77	INTERFUND SVC-FINANCIAL	3,269	7,163	7,828	7,004	7,151
* INTERFUND SERVICE PYMTS		7,569	8,403	9,149	8,328	8,451

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
703-3700-480.89-48	COMPUTER HARDWARE	2,900	59	15,841	5,000	5,000
703-3700-480.89-49	COMPUTER SOFTWARE	250	0	0	0	0
* NONCAPITALIZED ASSETS		3,150	59	15,841	5,000	5,000
703-3700-480.90-48	COMPUTER HARDWARE	79,077	0	6,700	0	0
703-3700-480.90-49	COMPUTER SOFTWARE	41,123	7,091	0	0	0
* CAPITAL EXPENDITURES		120,200	7,091	6,700	0	0
** INFORMATION SYSTEMS SVCS		481,988	397,365	462,904	424,947	431,121
*** INFORMAT'N SYSTEMS SVC FD		481,988	397,365	462,904	424,947	431,121

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
UTL BILL, ACCT & COLL SVC						
UTL BILL, ACCT & COLL SVC						
761-3100-480.10-10 PAYROLL-REGULAR		345,089	422,984	488,043	495,074	504,894
761-3100-480.10-30 OVERTIME		20,583	14,253	15,001	16,000	16,000
761-3100-480.10-40 DEFERRED COMP		462	892	0	0	0
761-3100-480.10-41 MANAGEMENT INCENTIVE		2,002	1,732	0	0	0
761-3100-480.10-51 INCENTIVE PAY		1,320	1,322	1,327	1,320	1,320
761-3100-480.10-56 WORKING OUT OF CLASS		0	945	0	0	0
761-3100-480.10-70 COMP TIME PAYOFF		1,033	4,065	9,065	11,093	11,283
761-3100-480.10-71 VACATION PAYOFF		3,184	515	8,421	5,720	5,736
761-3100-480.10-72 SICK LEAVE PAYOFF		4,936	5,092	3,913	6,871	6,890
761-3100-480.10-73 HOLIDAY PAYOFF		830	797	147	0	0
* SALARY & WAGES		379,439	452,597	525,917	536,078	546,123
761-3100-480.15-10 FICA		29,160	35,437	45,308	40,727	41,491
761-3100-480.15-15 PERS		82,836	95,218	93,728	102,166	110,392
761-3100-480.15-20 WORKERS COMP		10,359	14,546	23,688	24,548	25,029
761-3100-480.15-30 UNEMPLOYMENT INSURANCE		1,086	4,690	5,311	5,504	5,611
761-3100-480.15-40 LIFE INSURANCE		199	428	424	479	479
761-3100-480.15-70 UTILITY CREDIT		3,881	5,025	4,256	4,074	4,098
761-3100-480.15-80 BENEFIT ALLOWANCE		84,639	99,231	103,952	106,547	106,854
761-3100-480.15-84 VEHICLE ALLOWANCE		0	4,200	4,025	4,225	4,250
* FRINGE BENEFITS		212,160	258,775	280,692	288,270	298,204
761-3100-480.23-02 PRINTING/BINDING		2,874	2,553	2,500	2,500	2,500
761-3100-480.23-03 DUES/SUBSCRIPTIONS		0	98	101	100	100

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
761-3100-480.23-04	POSTAGE/MAILING COSTS	96	50,595	55,000	55,000	56,000
761-3100-480.23-05	TRAVEL/CONFERENCES	0	537	1,935	500	500
761-3100-480.23-06	STAFF TRAINING	513	1,586	15,100	2,000	2,000
761-3100-480.23-13	DELINQUENT COLLECTION SVC	8,623	10,526	11,000	11,000	11,000
761-3100-480.23-27	CONTRACT EMPLOYMENT SVCS	3,952	0	0	0	0
761-3100-480.23-43	COURIER SERVICES	5,323	4,308	5,200	5,200	5,200
761-3100-480.23-46	RETURNED CHECK/BANK FEES	61,428	62,197	70,000	0	0
761-3100-480.23-51	ONLINE CREDIT CHECKS	0	0	172	4,000	4,000
761-3100-480.23-52	CREDIT CARD FEES	0	0	0	75,000	80,000
* CONTRACTUAL SERVICES		82,809	132,400	161,008	155,300	161,300
761-3100-480.25-04	VEHICLE ALLOWANCE	2,025	0	0	0	0
761-3100-480.25-05	MILEAGE REIMBURSEMENT	0	69	0	75	75
761-3100-480.25-10	VISION ALLOWANCE	250	500	628	750	750
* CONTRACT SVC-EMPLOYEE SPC		2,275	569	628	825	825
761-3100-480.26-05	TELEPHONE SVC	76	165	200	150	150
761-3100-480.26-07	RADIO TRANSMISSION SVCS	53	0	0	0	0
* CONTRACTUAL SVC-UTILITIES		129	165	200	150	150
761-3100-480.30-06	REPAIR/MAINT-EQUIPMENT	5,278	2,052	6,450	3,000	3,500
761-3100-480.30-17	REPAIR/MAINT-SOFTWARE	22,815	35,892	36,000	36,000	36,000
* CONTRACT SVC REPAIR/MAINT		28,093	37,944	42,450	39,000	39,500
761-3100-480.32-06	LEASE/PURCHASE PAYMENTS	895	1,838	2,220	2,220	2,220
* CONTRACT SVC-RENTAL/LEASE		895	1,838	2,220	2,220	2,220

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
761-3100-480.33-11	PROFESSIONAL SERVICES	76,731	27,007	25,000	25,000	25,000
761-3100-480.33-12	AUDIT SERVICES	12,707	21,554	31,714	29,717	34,250
* CONTRACT SVC-PROFESSIONAL		89,438	48,561	56,714	54,717	59,250
761-3100-480.36-00	DEPARTMENTAL SUPPLIES	1,997	1,952	3,000	3,000	3,000
* DEPARTMENTAL SUPPLIES		1,997	1,952	3,000	3,000	3,000
761-3100-480.41-04	LICENSES/PERMITS/FEES	0	70	0	0	0
* SUNDRY CHARGES/SPC PRGRMS		0	70	0	0	0
761-3100-480.50-13	INTERFUND SVC-PERSONNEL	11,313	20,333	23,744	23,003	23,128
761-3100-480.50-18	INTERFUND SVC-C/ATTORNEY	17,587	41,897	48,673	34,682	34,682
761-3100-480.50-32	INTFD SVC-BLDG JANIT/MANT	42,438	17,827	20,184	22,496	22,592
* INTERFUND SERVICE PYMTS		71,338	80,057	92,601	80,181	80,402
761-3100-480.51-72	INTERFUND SVC-PURCH & A/P	1,748	4,317	5,031	5,111	5,017
761-3100-480.51-77	INTERFUND SVC-FINANCIAL	5,593	24,942	29,800	27,029	27,597
761-3100-480.51-78	INTERFUND SVC-COMPUTER	157,493	23,803	26,860	26,182	26,561
* INTERFUND SERVICE PYMTS		164,834	53,062	61,691	58,322	59,175
761-3100-480.89-46	OFF FURN/EQUIP/FIXTURES	4,442	0	1,000	0	0
761-3100-480.89-48	COMPUTER HARDWARE	4,165	1,133	2,500	900	900
761-3100-480.89-56	MACHINERY/EQUIPMENT	0	271	64	0	0
* NONCAPITALIZED ASSETS		8,607	1,404	3,564	900	900
761-3100-480.90-48	COMPUTER HARDWARE	4,245	0	0	0	0
761-3100-480.90-49	COMPUTER SOFTWARE	19,552	7,500	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
*	CAPITAL EXPENDITURES	23,797	7,500	0	0	0
**	UTL BILL, ACCT & COLL SVC	1,065,811	1,076,894	1,230,685	1,218,963	1,251,049

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
	METER READING & SERVICE					
761-3110-480.10-10	PAYROLL-REGULAR	191,322	181,515	213,227	246,638	252,772
761-3110-480.10-30	OVERTIME	1,540	3,286	10,000	10,000	10,000
761-3110-480.10-40	DEFERRED COMP	161	115	0	0	0
761-3110-480.10-41	MANAGEMENT INCENTIVE	289	261	0	0	0
761-3110-480.10-51	INCENTIVE PAY	574	661	664	0	0
761-3110-480.10-58	EDUCATION INCENTIVE BONUS	250	250	0	0	0
761-3110-480.10-70	COMP TIME PAYOFF	498	149	3,794	4,651	4,763
761-3110-480.10-71	VACATION PAYOFF	1,607	1,618	1,384	0	0
761-3110-480.10-72	SICK LEAVE PAYOFF	1,450	4,043	7,317	9,302	9,527
761-3110-480.10-73	HOLIDAY PAYOFF	37	650	0	0	0
* SALARY & WAGES		197,728	192,548	236,386	270,591	277,062
761-3110-480.15-10	FICA	15,225	15,578	19,530	22,059	22,559
761-3110-480.15-15	PERS	46,877	41,444	43,406	52,166	56,621
761-3110-480.15-20	WORKERS COMP	8,751	11,098	13,831	15,517	15,948
761-3110-480.15-30	UNEMPLOYMENT INSURANCE	605	2,022	2,347	2,709	2,775
761-3110-480.15-40	LIFE INSURANCE	54	61	61	0	0
761-3110-480.15-70	UTILITY CREDIT	1,725	1,800	1,725	1,811	1,821
761-3110-480.15-80	BENEFIT ALLOWANCE	45,858	44,872	48,541	56,989	57,158
761-3110-480.15-84	VEHICLE ALLOWANCE	0	450	431	0	0
761-3110-480.15-88	BOOT ALLOWANCE	0	600	1,000	1,000	1,000
* FRINGE BENEFITS		119,095	117,927	130,872	152,251	157,882
761-3110-480.23-04	POSTAGE/MAILING COSTS	0	0	375	400	400
761-3110-480.23-06	STAFF TRAINING	0	0	625	1,000	1,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
761-3110-480.23-19	ALARM SERVICE	216	222	300	270	270
* CONTRACTUAL SERVICES		216	222	1,300	1,670	1,670
761-3110-480.25-02	UNIFORM PURCHASE/MAINT	1,070	1,368	1,500	2,200	2,000
761-3110-480.25-04	VEHICLE ALLOWANCE	356	0	0	0	0
761-3110-480.25-10	VISION ALLOWANCE	0	0	250	250	250
761-3110-480.25-11	BOOT ALLOWANCE	800	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		2,226	1,368	1,750	2,450	2,250
761-3110-480.26-05	TELEPHONE SVC	309	475	525	550	550
761-3110-480.26-07	RADIO TRANSMISSION SVCS	203	0	525	800	800
* CONTRACTUAL SVC-UTILITIES		512	475	1,050	1,350	1,350
761-3110-480.30-06	REPAIR/MAINT-EQUIPMENT	2,534	2,599	3,460	2,500	2,500
761-3110-480.30-17	REPAIR/MAINT-SOFTWARE	0	0	2,540	2,600	2,600
* CONTRACT SVC REPAIR/MAINT		2,534	2,599	6,000	5,100	5,100
761-3110-480.36-00	DEPARTMENTAL SUPPLIES	221	587	1,000	1,000	1,000
* DEPARTMENTAL SUPPLIES		221	587	1,000	1,000	1,000
761-3110-480.38-56	TOOLS/SHOP SUPPLIES	936	497	935	1,000	1,000
* SUPPLIES-TECHNICAL SPLS		936	497	935	1,000	1,000
761-3110-480.50-13	INTERFUND SVC-PERSONNEL	10,625	9,873	10,334	11,943	12,008
761-3110-480.50-18	INTERFUND SVC-C/ATTORNEY	15,876	20,342	21,184	18,007	18,007
761-3110-480.50-32	INTFD SVC-BLDG JANIT/MANT	0	8,656	8,785	11,679	11,730
* INTERFUND SERVICE PYMTS		26,501	38,871	40,303	41,629	41,745

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
761-3110-480.51-72	INTERFUND SVC-PURCH & A/P	1,523	2,372	2,167	2,600	2,552
761-3110-480.51-73	INTERFUND SVC-FLEET MAINT	27,230	20,549	26,455	31,603	31,901
761-3110-480.51-77	INTERFUND SVC-FINANCIAL	4,632	13,709	12,835	13,750	14,039
761-3110-480.51-78	INTERFUND SVC-COMPUTER	10,313	11,080	11,451	11,355	11,520
* INTERFUND SERVICE PYMTS		43,698	47,710	52,908	59,308	60,012
761-3110-480.89-48	COMPUTER HARDWARE	0	19,602	4,463	0	0
* NONCAPITALIZED ASSETS		0	19,602	4,463	0	0
761-3110-480.90-52	VEHICLES	0	0	0	22,000	22,000
* CAPITAL EXPENDITURES		0	0	0	22,000	22,000
** METER READING & SERVICE		393,667	422,406	476,967	558,349	571,071
*** UTL BILL, ACCT & COLL SVC		1,459,478	1,499,300	1,707,652	1,777,312	1,822,120

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
REDEV OBLIGAT'N RETIRE FD						
CRA						
805-9200-490.56-86	TRSFR MRGD AREA DEBT SERV	0	1,558,892	1,624,430	1,542,719	1,570,339
805-9200-490.56-87	TRNSFR-CRA ADMIN FUND	0	125,000	250,000	285,000	285,000
*	INTERFUND TRANSFERS	0	1,683,892	1,874,430	1,827,719	1,855,339
**	CRA	0	1,683,892	1,874,430	1,827,719	1,855,339

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CRA-DOWNTOWN						
805-9300-490.56-83	TRNSFR-CRA-DWNTWN DEBT SV	0	940,401	1,003,589	974,491	991,550
*	INTERFUND TRANSFERS	0	940,401	1,003,589	974,491	991,550
**	CRA-DOWNTOWN	0	940,401	1,003,589	974,491	991,550

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CRA-MIDWAY 805-9400-490.56-84	TRNFR-CRA-MDWY DEBT SVC	0	429,286	430,317	417,893	425,209
* INTERFUND TRANSFERS		0	429,286	430,317	417,893	425,209
** CRA-MIDWAY		0	429,286	430,317	417,893	425,209
*** REDEV OBLIGAT'N RETIRE FD		0	3,053,580	3,308,336	3,220,103	3,272,098

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CRA-LOW/MOD FUND						
CRA-LOW/MOD						
810-9700-490.42-79 LMIHF DDR PAYMENT		0	1,822,344	0	0	0
* SUNDRY CHARGES/SPC PRGRMS		0	1,822,344	0	0	0
810-9700-490.56-12 TRANS-BNG HOUSING AUTHOR		286,959	0	0	0	0
* INTERFUND TRANSFERS		286,959	0	0	0	0
** CRA-LOW/MOD		286,959	1,822,344	0	0	0
*** CRA-LOW/MOD FUND		286,959	1,822,344	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CRA-DEBT SERVICE FUND						
	CRA					
830-9200-490.33-11	PROFESSIONAL SERVICES	1,750	1,750	1,750	1,750	1,750
830-9200-490.33-15	ARB REBATE CALCS	0	0	2,000	0	0
* CONTRACT SVC-PROFESSIONAL		1,750	1,750	3,750	1,750	1,750
830-9200-490.61-03	PRINCIPAL-TAX ALLOC BONDS	340,000	352,000	368,000	384,000	400,000
830-9200-490.61-04	PRINCIPAL-LOW/MOD BONDS	85,000	88,000	92,000	96,000	100,000
830-9200-490.61-13	USDA RBEG GRANT	0	0	32,186	0	0
830-9200-490.61-16	PRINCIPAL - DEZORZI NOTE	30,378	32,411	903,441	0	0
* DEBT SERVICE-PRINCIPAL		455,378	472,411	1,395,627	480,000	500,000
830-9200-490.62-03	INT-TAX ALLOC BONDS	429,519	405,389	398,396	383,116	366,696
830-9200-490.62-05	INT EXP T.A.B. LOW/MOD	107,380	103,639	99,599	95,779	91,674
830-9200-490.62-16	INTEREST - DEZORZI NOTE	57,313	55,280	53,282	0	0
* DEBT SERVICE - INTEREST		594,212	564,309	551,277	478,895	458,370
830-9200-490.65-08	BOND PAYING AGENT FEES	3,375	2,825	3,500	3,075	3,325
* DEBT SERVICE - EXPENSE		3,375	2,825	3,500	3,075	3,325
830-9200-490.98-03	OTHER EXPENSE	0	0	134,797	0	0
* OTHER ITEMS		0	0	134,797	0	0
** CRA		1,054,715	1,041,295	2,088,951	963,720	963,445

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 178

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
	2007 T.A.P. BOND EXPENSES					
830-9210-490.33-11	PROFESSIONAL SERVICES	1,850	1,750	1,950	1,750	1,750
830-9210-490.33-15	ARB REBATE CALCS	0	2,500	0	0	0
*	CONTRACT SVC-PROFESSIONAL	1,850	4,250	1,950	1,750	1,750
830-9210-490.61-14	PRINCIPAL - T.A.P. BONDS	505,000	570,000	695,000	710,000	750,000
*	DEBT SERVICE-PRINCIPAL	505,000	570,000	695,000	710,000	750,000
830-9210-490.62-14	INTEREST - T.A.P. BONDS	1,210,516	1,179,516	1,163,716	1,137,391	1,111,466
*	DEBT SERVICE - INTEREST	1,210,516	1,179,516	1,163,716	1,137,391	1,111,466
830-9210-490.65-08	BOND PAYING AGENT FEES	2,475	2,475	3,200	2,725	2,975
*	DEBT SERVICE - EXPENSE	2,475	2,475	3,200	2,725	2,975
**	2007 T.A.P. BOND EXPENSES	1,719,841	1,756,241	1,863,866	1,851,866	1,866,191

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 179

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CRA-DOWNTOWN						
830-9300-490.41-01	PASS-THRU TAX OBLIGATION	24,853	0	0	0	0
*	SUNDRY CHARGES/SPC PRGRMS	24,853	0	0	0	0
830-9300-490.61-15	PRINCIPAL - GLICK NOTE	9,643	10,270	10,938	11,649	12,406
*	DEBT SERVICE-PRINCIPAL	9,643	10,270	10,938	11,649	12,406
830-9300-490.62-15	INTEREST - GLICK NOTE	10,888	10,261	9,594	8,883	8,126
*	DEBT SERVICE - INTEREST	10,888	10,261	9,594	8,883	8,126
**	CRA-DOWNTOWN	45,384	20,531	20,532	20,532	20,532

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 180

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
<u>CRA-MIDWAY</u>						
830-9400-490.41-01	PASS-THRU TAX OBLIGATION	9,366	0	0	0	0
*	SUNDRY CHARGES/SPC PRGRMS	9,366	0	0	0	0
830-9400-490.62-08	INT EXPENSE-OTHER	6,960	3,081	145	0	0
*	DEBT SERVICE - INTEREST	6,960	3,081	145	0	0
830-9400-490.81-61	LOAN PRIN-PWER REBATE FND	76,086	79,965	19,475	0	0
*	INTERFD LOAN PYMTS-PRIN.	76,086	79,965	19,475	0	0
**	CRA-MIDWAY	92,412	83,045	19,620	0	0
***	CRA-DEBT SERVICE FUND	2,912,352	2,901,112	3,992,969	2,836,118	2,850,168

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 181

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CRA-ADMIN FUND						
CRA						
850-9200-490.10-10 PAYROLL-REGULAR		210,547	125,703	137,222	137,461	137,837
850-9200-490.10-40 DEFERRED COMP		241	0	0	0	0
850-9200-490.10-41 MANAGEMENT INCENTIVE		5,650	4,299	0	0	0
850-9200-490.10-51 INCENTIVE PAY		2,608	3,005	3,018	3,009	3,018
850-9200-490.10-70 COMP TIME PAYOFF		2,691	3,583	6,458	6,477	6,495
850-9200-490.10-71 VACATION PAYOFF		5,642	4,777	5,272	5,287	5,301
850-9200-490.10-72 SICK LEAVE PAYOFF		4,586	4,777	5,272	6,351	6,368
850-9200-490.10-73 HOLIDAY PAYOFF		143	0	0	0	0
* SALARY & WAGES		232,108	146,143	157,242	158,585	159,019
850-9200-490.15-10 FICA		16,234	9,330	10,020	9,859	9,866
850-9200-490.15-15 PERS		52,312	32,437	28,406	29,711	31,552
850-9200-490.15-20 WORKERS COMP		6,081	4,366	6,855	6,866	6,885
850-9200-490.15-30 UNEMPLOYMENT INSURANCE		645	1,408	1,536	1,540	1,544
850-9200-490.15-40 LIFE INSURANCE		482	306	283	342	342
850-9200-490.15-50 HEALTH INSURANCE		499	447	350	0	0
850-9200-490.15-51 SECTION 14.2A BENEFIT		6,188	0	0	0	0
850-9200-490.15-60 DENTAL INSURANCE		117	0	0	0	0
850-9200-490.15-70 UTILITY CREDIT		2,225	0	0	0	0
850-9200-490.15-80 BENEFIT ALLOWANCE		32,671	20,484	19,794	20,000	20,000
850-9200-490.15-84 VEHICLE ALLOWANCE		0	3,000	2,875	3,018	3,036
* FRINGE BENEFITS		117,454	71,777	70,119	71,336	73,225
850-9200-490.23-01 ADVERTISING/PUBLISHING		1,926	904	400	1,000	1,200

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 182

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
850-9200-490.23-02	PRINTING/BINDING	325	59	50	50	50
850-9200-490.23-03	DUES/SUBSCRIPTIONS	4,075	295	215	215	215
850-9200-490.23-04	POSTAGE/MAILING COSTS	4	11	45	0	0
850-9200-490.23-05	TRAVEL/CONFERENCES	2,014	1,447	1,035	6,035	6,035
850-9200-490.23-06	STAFF TRAINING	420	95	0	300	300
* CONTRACTUAL SERVICES		8,764	2,811	1,745	7,600	7,800
850-9200-490.25-04	VEHICLE ALLOWANCE	2,453	0	0	0	0
* CONTRACT SVC-EMPLOYEE SPC		2,453	0	0	0	0
850-9200-490.26-01	UTILITIES-BANNING	1,967	399	400	500	500
850-9200-490.26-05	TELEPHONE SVC	215	27	0	0	0
850-9200-490.26-07	RADIO TRANSMISSION SVCS	21	0	0	0	0
* CONTRACTUAL SVC-UTILITIES		2,203	426	400	500	500
850-9200-490.30-15	REPAIR/MAINT-OTHER	8-	0	0	0	0
* CONTRACT SVC REPAIR/MAINT		8-	0	0	0	0
850-9200-490.33-04	LEGAL SERVICES	0	46,832	0	0	0
850-9200-490.33-11	PROFESSIONAL SERVICES	17,041	15,133	57,426	25,000	25,000
850-9200-490.33-12	AUDIT SERVICES	5,170	21,000	5,000	10,000	10,000
* CONTRACT SVC-PROFESSIONAL		22,211	82,965	62,426	35,000	35,000
850-9200-490.36-00	DEPARTMENTAL SUPPLIES	1,890	75	2,980	11,966	9,443
850-9200-490.36-07	FOOD/MEALS COST	220	40	13	13	13
* DEPARTMENTAL SUPPLIES		2,110	115	2,993	11,979	9,456

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 183

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
850-9200-490.41-46	COMMUNITY PROMOTIONS	37,760	0	0	0	0
850-9200-490.41-87	ECONOMIC BASE MARKETING	2,494	0	0	0	0
* SUNDRY CHARGES/SPC PRGRMS		40,254	0	0	0	0
850-9200-490.42-81	DDR PAYMENT	0	933,931	0	0	0
* SUNDRY CHARGES/SPC PRGRMS		0	933,931	0	0	0
850-9200-490.50-13	INTERFUND SVC-PERSONNEL	2,573	0	0	0	0
850-9200-490.50-18	INTERFUND SVC-C/ATTORNEY	83,338	0	0	0	0
850-9200-490.50-32	INTFD SVC-BLDG JANIT/MANT	3,899	0	0	0	0
* INTERFUND SERVICE PYMTS		89,810	0	0	0	0
850-9200-490.51-71	INTERFUND SVC-INSURANCE	7,833	0	0	0	0
850-9200-490.51-72	INTERFUND SVC-PURCH & A/P	113	0	0	0	0
850-9200-490.51-77	INTERFUND SVC-FINANCIAL	24,748	0	0	0	0
850-9200-490.51-78	INTERFUND SVC-COMPUTER	3,509	0	0	0	0
* INTERFUND SERVICE PYMTS		36,203	0	0	0	0
850-9200-490.56-86	TRSFR MRGD AREA DEBT SERV	0	425,000	0	0	0
* INTERFUND TRANSFERS		0	425,000	0	0	0
850-9200-490.89-48	COMPUTER HARDWARE	967	0	0	0	0
* NONCAPITALIZED ASSETS		967	0	0	0	0
** CRA		554,529	1,663,168	294,925	285,000	285,000
*** CRA-ADMIN FUND		554,529	1,663,168	294,925	285,000	285,000

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 184

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
2007 TAPB PROCEEDS TAX ALLOC. BDS						
855-9500-490.23-99	SETTLEMENTS	0	98,500	0	0	0
*	CONTRACTUAL SERVICES	0	98,500	0	0	0
855-9500-490.33-11	PROFESSIONAL SERVICES	40,493	4,095-	5,864	0	0
*	CONTRACT SVC-PROFESSIONAL	40,493	4,095-	5,864	0	0
855-9500-490.41-19	DEVELOPER ASSIST PROGRAM	0	300,000	0	0	0
*	SUNDRY CHARGES/SPC PRGRMS	0	300,000	0	0	0
855-9500-490.49-10	LOSS ON DISPOSAL OF ASSET	2,660,401	0	0	0	0
*	BAD DEBT & DEPREC EXPENSE	2,660,401	0	0	0	0
855-9500-490.56-57	TRNSFR - ELEC IMPROV FUND	433,364	0	0	0	0
855-9500-490.56-83	TRNSFR-CRA-DWNTWN DEBT SV	82,123	20,531	20,532	20,532	20,532
855-9500-490.56-86	TRSFR MRGD AREA DEBT SERV	255,766	87,691	939,161	0	0
855-9500-490.56-87	TRNSFR-CRA ADMIN FUND	106,772	0	0	0	0
*	INTERFUND TRANSFERS	878,025	108,222	959,693	20,532	20,532
855-9500-490.90-06	LAND IMPROVEMENTS	123,170	19,875	0	0	0
855-9500-490.90-54	DWNTWN ECON DEV PGM	70,970	5,618	68,154	0	0
855-9500-490.90-70	FACADE PROJECT	508,265	40,735	0	0	0
*	CAPITAL EXPENDITURES	702,405	66,229	68,154	0	0
855-9500-490.93-30	RAMSEY ST IMPROVEMENTS	0	7,995	250,000	0	0
*	CAP EXPEND-INFRASTRUCTURE	0	7,995	250,000	0	0
855-9500-490.98-20	FORGIVEN LOAN EXPENSE	0	300,000	14,000	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 185

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
*	OTHER ITEMS	0	300,000	14,000	0	0
**	TAX ALLOC. BDS	4,281,324	876,851	1,297,711	20,532	20,532
***	2007 TAPB PROCEEDS	4,281,324	876,851	1,297,711	20,532	20,532

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 186

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
2003 TABS BOND PROCEEDS TAX ALLOC. BDS						
856-9500-490.33-11 PROFESSIONAL SERVICES		898	0	0	0	0
* CONTRACT SVC-PROFESSIONAL		898	0	0	0	0
856-9500-490.93-72 DOWNTOWN WATER MAIN IMPRV		464,526	0	0	0	0
* CAP EXPEND-INFRASTRUCTURE		464,526	0	0	0	0
** TAX ALLOC. BDS		465,424	0	0	0	0
*** 2003 TABS BOND PROCEEDS		465,424	0	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 187

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
2003 TAB PROCEEDS-LOW/MOD CRA-LOW/MOD						
857-9700-490.41-65 LOW/MOD HOUSING PROGRAM		361,908	0	0	0	0
* SUNDRY CHARGES/SPC PRGRMS		361,908	0	0	0	0
857-9700-490.56-12 TRANS-BNG HOUSING AUTHOR		0	136,923	0	0	0
* INTERFUND TRANSFERS		0	136,923	0	0	0
** CRA-LOW/MOD		361,908	136,923	0	0	0
*** 2003 TAB PROCEEDS-LOW/MOD		361,908	136,923	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 188

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
CRA PROJECT FUND						
CRA						
860-9200-490.23-99	SETTLEMENTS	98,500	0	0	0	0
*	CONTRACTUAL SERVICES	98,500	0	0	0	0
860-9200-490.30-15	REPAIR/MAINT-OTHER	420	0	0	0	0
*	CONTRACT SVC REPAIR/MAINT	420	0	0	0	0
860-9200-490.33-11	PROFESSIONAL SERVICES	10,920	0	0	0	0
*	CONTRACT SVC-PROFESSIONAL	10,920	0	0	0	0
860-9200-490.41-46	COMMUNITY PROMOTIONS	47,123	0	0	0	0
860-9200-490.41-87	ECONOMIC BASE MARKETING	14,158	0	0	0	0
*	SUNDRY CHARGES/SPC PRGRMS	61,281	0	0	0	0
860-9200-490.56-87	TRNSFR-CRA ADMIN FUND	209,508	0	0	0	0
*	INTERFUND TRANSFERS	209,508	0	0	0	0
**	CRA	380,629	0	0	0	0
***	CRA PROJECT FUND	380,629	0	0	0	0

## FY15 AND FY16 ADOPTED BUDGET - EXPENDITURES

PAGE 189

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12 ACTUALS	FY13 ACTUALS	FY14 ADJUSTED BUDGET	FY15 ADOPTED BUDGET	FY16 ADOPTED BUDGET
		92,839,007	87,632,526	109,237,109	89,920,548	94,939,839

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# CAPITAL IMPROVEMENT PROGRAM

## FY's 2014/15 - 2018/19

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### CITY COUNCIL

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Deborah "Debbie" Franklin ..... Mayor  
Art Welch ..... Mayor Pro Tem  
Don Peterson ..... Council Member  
Edward Miller ..... Council Member  
Jerry Westholder ..... Council Member

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### CITY MANAGER

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Homer Croy  
Interim City Manager

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### CIP ADMINISTRATOR

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Duane Burk  
Public Works Director



# CITY of BANNING

## *Capital Improvement Program*

## CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a roadmap that provides direction and guidance for planning, managing, and financing the City's capital and infrastructure assets. The 5-year CIP is used by the City to review the funding of desired capital improvements that compete for scarce financial resources. This document is dynamic and, consequently, must be revised on a regular basis to address the changing needs, priorities, and financial conditions of the City. The capital improvements presented in this document are the City's major projects, those that exceed \$25,000 in cost, have long-term life spans, and are generally non-recurring. CIP projects typically include land and right-of-way acquisition; design, planning, and engineering services for capital projects; construction or rehabilitation of public buildings or facilities; utility and transportation infrastructure construction; park construction; and, economic and Successor Agency projects. Some projects less than \$25,000 are listed for ease of reconciling with capital line items in the budget.

The project costs listed are strictly estimates and will vary based on the state of the economy and other factors not easily predictable. Project costs for fiscal year 2014-15 and 2015-16 have already been incorporated into the budget. The project-to-date costs show estimated activity through June 2014.

The CIP and consequent amendments will be revised and updated on a periodic basis during the future budget cycles and during the year, through Council approval. Changes to the priorities established in the program and its amendments should be expected. Changes can be caused by reductions in funding levels, opportunities for grants or other aids, delays in obtaining construction permits or necessary approvals, emergency needs or simply changes in Council direction.

The projects contained in the CIP and amendments are necessary to maintain the existing infrastructure of the City and to properly provide for the health, safety and general well-being of its residents.

The CIP and future amendments are designed to make the most effective use of all financial resources available to the City including fund reserves, current budgeted revenue, grants, and borrowing. The City's goal is to strike a reasonable balance among all of its resources.

In preparing the CIP amendment, the City has considered the impact on operating costs. Projects are designed to keep the increases in operating costs to a minimum. Increases in operating costs are balanced with the overall need to provide the improvement.

# CITY of BANNING

## *Capital Improvement Program*

**Fiscal Years 2014/15 & 2015/16**

### **CURRENT FUNDING SOURCES**

	Fund #
<b>General Fund</b>  The General Fund is the general operating fund of the city. All general tax receipts and fee revenue not allocated by law, council policy or contractual agreement to other funds are accounted for in the General Fund. General Fund expenditures include operations traditionally associated with activities that are not required to be accounted for or paid by another fund.	001
<b>Measure A Street Fund</b>  Measure "A" was approved by the voters of Riverside County authorizing an additional half-cent sales tax specifically for transportation improvement purposes. This fund accounts for the receipt and expenditures of the money collected under the Measure "A" program.	101
<b>C.D.B.G</b>  Accounts for monies received and expended by the City as a participant in the Federal Community Development Block Grant Housing Program.	110
<b>Air Quality Improvement Fund</b>  The Air Quality Management District (A.Q.M.D.) Fund proceeds are intended for improving the air quality within Riverside County. Quarterly allocations are received from the District for governmental agencies to improve air quality. Qualifying fund uses include alternative fuel vehicles that are used for City operations and compressed natural gas (CNG) fueling stations.	132
<b>Supplemental Law Enforcement Fund</b>  This program was approved in FY 1996-97. This funding is restricted to front line law enforcement programs. Funding for this program is considered each year by the State and is not guaranteed.	148
<b>Police Facilities Development Fund</b>  This fund was created to mitigate the cost of needed additional police facilities resulting from new development that has increased the City's population. Expenditures from this fund are restricted to the development of new, or expansion of existing, police sites and the acquisition of capital equipment such as vehicles.	400
<b>Fire Facilities Development Fund</b>  This fund has been created to record the financial activities related to the increased fire service level impact resulting from new development. The fee is collected at the time a building permit is requested. The fees are used to mitigate the cost of increased service levels resulting from additional population. The fees can be used to develop additional fire stations or acquire additional capital projects.	410
<b>Traffic Control Facility Fund</b>  Traffic Control Facilities Fees are the impact fees paid by the new developments for construction.	420
<b>General Facilities Fund</b>  This fund has been created to reserve funds obtained from new development to update the City's General Plan and to construct City Hall Annex. Fees are collected at the time a building permit is issued and are intended to update the City Hall Facilities.	430

<b><u>Sunset Grade Separation Fund</u></b>	This fund was created to isolate payments made with the intent to fund the capital improvement in the future.	441
<b><u>Park Development Fund</u></b>	The Park Development Department is responsible for the acquisition and development of parks and recreation facilities. Functions include land acquisition, planning and design, grant funding acquisition, identification and administration of rehabilitation and improvement projects, establishment and collection of developer fees, and development of leases.	451
<b><u>Airport</u></b>	The Banning Municipal Airport is an element of the national and local transportation system, which significantly affects the economic development of the City of Banning. The Airport Fund reflects annual revenues, expenditures and proposed capital improvement projects. A sound and realistic planning of Airport operations has the means to increase its contribution to the economy of the community.	600
<b><u>Transit Operations</u></b>	The Fixed Transit Route Division operates fixed-route bus services that serve the City of Banning and provides service between Banning and Cabazon. The Dial-A-Ride Division provides curb-to-curb transit services to elderly and disabled citizens residing within the City of Banning.	610
<b><u>Water Fund</u></b>	The Water Department is responsible for providing domestic water to residences, businesses and industries within the City. The Division is also responsible for providing adequate flows for the City's fire protection system. The City's main source of water supply is water wells in the City's water canyon along with wells scattered throughout other parts of the City. The Water Division is an enterprise function; i.e. all costs relative to the production and delivery of water (maintenance, replacement and expansion) are paid with user fees and capital connection fees.	660
<b><u>Water Capital Facilities Fund</u></b>	The Water Capital Facility fees are a one-time impact fee collected from new developments or existing developments requesting new services from the City's Water Distribution System. The fees collected can be utilized for the Water Department Capital Improvement Programs.	661
<b><u>Reclaimed Water Funds</u></b>	<b><i>Irrigation Water Fund</i></b> The Irrigation Water Fund is being used to track the project costs for the Recycled Water line on Lincoln street. Current funding for the project is coming from revenues collected through the Wastewater Tertiary Fund. <b><i>Wastewater Tertiary Fund</i></b> The Irrigation Water Fund and the Tertiary Fund combined are referred to as Reclaimed Water Funds. Projects for reclaimed water have been recorded in the Irrigation Water Fund. The Wastewater Tertiary Fund as a source of funds for these projects, has transferred funds to cover the costs of these projects.	662 682
<b><u>BUA Water Capital Project Fund</u></b>	Water 2005 revenue bonds were set aside to fund specific water utility capital improvement projects.	663
<b><u>Electric Improvement Fund</u></b>	The Electric Improvement Fund includes interest and payments received from Southern California Edison (SCE) as per Federal Energy Regulatory Commission decisions. City Council has adopted Resolution 1993-37 setting the guidelines for utilization of these funds. Resolution No. 1993-37 strictly prohibits the use of these funds for salaries or for operations and maintenance of the electric distribution system.	673

<b>'07 Electric Revenue Bond Project Fund</b> Electric revenue bonds proceeds were set aside to fund certain capital improvements to the Electric System.	674
<b>Wastewater Fund</b> The Wastewater Department collects the effluent from the city's residential, commercial and industrial facilities and discharges the effluent after required treatment in compliance with the Discharge Permit issued by the State Water Resources Control Board. The Wastewater Treatment Facilities are operated by United Water Environmental Services, on a contract basis.	680
<b>Wastewater Capital Facility Fund</b> The Wastewater Capital Facility Fee is a one-time charge collected from new development or existing development requesting new services from the City's wastewater collection system. The fees collected can be utilized for Wastewater Division Capital Improvement Programs.	681
<b>BUA Wastewater Capital Facility Fund</b> Wastewater 2005 revenue bonds were set aside to pay for specific wastewater utility capital improvement projects.	683
<b>State Revolving Loan Fund</b> The State Revolving Loan Fund (SRF) is a low interest loan program for the construction of publicly owned wastewater treatment and water reclamation facilities, correction of nonpoint source and stormwater drainage pollution problems, and estuary enhancement activities. For point source discharge (i.e. wastewater treatment facilities, water reclamation facilities, and some stormwater facilities) the loan recipient must be a municipality. Loans are fixed rate loans with an interest rate equal to one-half the rate of the most recent sale of State General Obligation Bonds. The repayment period is up to 20 years. Annual repayments begin one year after completion of construction for point source projects.	685
<b>2007 Tax Allocation Bond Proceeds Fund</b> Proceeds from this bond issue may be used for a variety of improvements. The Agency Board has developed and approved a number of programs intended to upgrade the appearance of the project area, stimulate investment, produce jobs and revitalize the area. AB 1x 26 and AB 1438 provide guidelines bond proceeds may be expended once the Agency has received a Finding of Completion from the State Department of Finance. This was received April 26, 2013.	855

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROJECTS**  
**AVAILABLE RESOURCES/FUND SUMMARY**  
**FISCAL YEAR 2014-15**

FUND#	FUNDING SOURCE	AVAILABLE RESOURCES JULY 1, 2014	REVENUES	EXPENDITURES	PROJECTED GAIN/(LOSS)	PROJECTED RESOURCES JUNE 30, 2015
001	General	2,858,705	13,921,923	13,921,923	-	2,858,705
100	Gas Tax Street	107,862	923,641	965,493	(41,852)	66,010
101	Measure A Street	1,003,527	532,200	580,000	(47,800)	955,727
110	C.D.B.G.	-	245,000	245,000	-	-
132	Air Quality Improvement	233,348	380,300	418,000	(37,700)	195,648
148	Supplemental Law Enforcement	100	100	-	100	200
420	Traffic Control Facility	379,601	1,000	-	1,000	380,601
430	General Facilities	433,357	800	60,000	(59,200)	374,157
441	Sunset Grade Separation Fund	40,936	-	-	-	40,936
451	Park Development	25,909	2,205	-	2,205	28,114
470	Capital Improvement Fund	638,593	300	120,000	(119,700)	518,893
600	Airport	81,272	548,175	575,264	(27,089)	54,183
610	Transit Operations	-	1,645,235	1,645,235	-	-
660	Water Operations	7,934,272	10,669,000	9,879,065	789,935	8,724,207
661	Water Capital Facility Fee	1,621,634	26,964	200,000	(173,036)	1,448,598
662	Irrigation Water	-	2,500	-	2,500	2,500
663	BUA Water Capital Project Fund	1,845,091	2,900	300,000	(297,100)	1,547,991
670	Electric Operations	9,623,127	29,773,000	29,110,905	662,095	10,285,222
673	Electric Improvement	6,924,309	15,141	415,000	(399,859)	6,524,450
674	2007 Elec Rev Bond Project Fund	6,433,605	5,350	4,850,000	(4,844,650)	1,588,955
680	Wastewater Operations	999,329	3,212,104	3,189,143	22,961	1,022,290
681	Wastewater Capital Facility Fees	9,917,246	34,644	115,000	(80,356)	9,836,890
683	BUA WWtr Capital Project Fund	2,728,729	1,300	-	1,300	2,730,029
690	Refuse	761,087	3,303,195	3,198,161	105,034	866,121
761	Utility Billing Administration	97,729	1,774,418	1,777,312	(2,894)	94,835
855	2007 TAPBS Bond Proceeds	7,252,448	5,813	20,532	(14,719)	7,237,729

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROGRAM**  
**5 YEAR SUMMARY BY FUND**  
**FISCAL YEAR'S 2015-2019**

FUND#	FUNDING SOURCE	Project to Date	Budget Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
001	General	11,258	109,872	61,132	61,132	-	-	-	243,394
100	Gas Tax Street	24,673	417,500	-	-	-	-	-	442,173
101	Measure A Street	32,612	1,238,908	530,000	955,000	562,000	579,000	596,000	4,493,520
110	C.D.B.G.	-	513,275	245,000	-	-	-	-	758,275
132	Air Quality Improvement	-	-	350,000	-	-	-	-	350,000
148	Supplemental Law Enforcement	110,888	189,405	-	-	-	-	-	300,293
420	Traffic Control Facility	-	20,000	-	-	-	-	-	20,000
430	General Facilities	-	-	60,000	-	-	-	-	60,000
441	Sunset Grade Separation Fund	4,560,732	90,090	-	-	-	-	-	4,650,822
451	Park Development	-	132,046	-	-	-	-	-	132,046
470	Capital Improvement Fund	-	-	120,000	-	-	-	-	120,000
600	Airport	13,754	187,928	330,000	-	2,500,000	1,000,000	250,000	4,281,682
610	Transit Operations	318,552	819,667	19,189	-	875,000	-	-	2,032,408
660	Water Operations	-	160,000	675,000	1,465,000	775,000	1,925,000	775,000	5,775,000
661	Water Capital Facility Fee	583,295	2,150,000	200,000	750,000	350,000	75,000	450,000	4,558,295
662	Irrigation Water	-	2,675,000	-	2,500,000	335,000	1,500,000	750,000	7,760,000
663	BUA Water Capital Project Fund	-	-	300,000	300,000	600,000	600,000	-	1,800,000
670	Electric Operations	134,853	479,996	621,000	731,000	-	-	-	1,966,849
673	Electric Improvement	437,985	721,545	415,000	-	-	-	-	1,574,530
674	2007 Elec Rev Bond Project Fund	721,752	6,662,866	4,550,000	2,350,000	-	-	-	14,284,618
680	Wastewater Operations	-	107,500	105,000	40,000	-	35,000	-	287,500
681	Wastewater Capital Facility Fees	-	600,000	115,000	270,000	340,000	815,000	115,000	2,255,000
683	BUA WWtr Capital Project Fund	2,358,267	235,752	-	100,000	250,000	15,000,000	15,000,000	32,944,019
690	Refuse	-	-	20,000	-	-	-	-	20,000
761	Utility Billing Administration	-	-	22,000	22,000	-	-	-	44,000
855	2007 TAPBS Bond Proceeds	-	250,000	-	-	-	-	-	250,000
<b>CITYWIDE CIP TOTALS</b>		<b>9,308,621</b>	<b>17,761,350</b>	<b>8,738,321</b>	<b>9,544,132</b>	<b>6,587,000</b>	<b>21,529,000</b>	<b>17,936,000</b>	<b>91,404,424</b>

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROJECTS**  
**FISCAL YEARS 2015-2019**

**GENERAL FUND**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Cable Channel Equipment	001-2060-446.90-56	Machinery/Equipment	\$ 11,258	\$ 29,872	\$ 61,132	\$ 61,132				\$ 163,394
Community Center Generator	001-3200-412.90-56	Machinery/Equipment		\$ 80,000						\$ 80,000
<b>001 GENERAL FUND TOTALS</b>			<b>\$ 11,258</b>	<b>\$ 109,872</b>	<b>\$ 61,132</b>	<b>\$ 61,132</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 243,394</b>

**STREETS**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
HSIP Traffic Signal Imp (D)	100-4900-431.90-10	Cap Exp/Planning/Engineering	\$ 24,673	\$ 33,326						\$ 57,999
HSIP Traffic Signal Imp (C)	100-4900-431.93-27	Traffic Signal/Synchron		\$ 384,174						\$ 384,174
<b>100 STREET FUND TOTALS</b>			<b>\$ 24,673</b>	<b>\$ 417,500</b>	<b>\$ -</b>	<b>\$ 442,173</b>				

**MEASURE A**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Westward: HH Rd to Sunset (D)	101-4900-431.93-04	Design Street Projects	\$ 32,612	\$ 5,908						\$ 38,520
Ramsey: HS Ave to HH Rd	101-4900-431.93-16	Measure A Street Imp		\$ 693,000						\$ 693,000
Hoffer: Aless to Hargrave	101-4900-431.93-16	Measure A Street Imp		\$ 110,000						\$ 110,000
Aless: Williams to Ramsey	101-4900-431.93-16	Measure A Street Imp		\$ 40,000						\$ 40,000
Ramsey: Hargrave to SG Ave	101-4900-431.93-16	Measure A Street Imp		\$ 125,000						\$ 125,000
2012/2013 SB-821 Project	101-4900-431.93-16	Measure A Street Imp		\$ 265,000						\$ 265,000
Cherry: Hoffer to George	101-4900-431.93-16	Measure A Street Imp		\$ 120,000						\$ 120,000
Lincoln: SG to Hargrave	101-4900-431.93-16	Measure A Street Imp		\$ 300,000						\$ 300,000
City Wide Slurry Seal	101-4900-431.93-16	Measure A Street Imp		\$ 110,000	\$ 60,000					\$ 170,000
Allen: Hoffer to George	101-4900-431.93-16	Measure A Street Imp			\$ 100,000					\$ 100,000
Nicolet: Sims to Sunset	101-4900-431.93-16	Measure A Street Imp			\$ 318,000					\$ 318,000
FTIP: Ramsey:Hargrave to ECL	101-4900-431.93-16	Measure A Street Imp			\$ 477,000					\$ 477,000
Ramsey: SG to 8th	101-4900-431.93-16	Measure A Street Imp				\$ 262,000				\$ 262,000
8th: Lincoln to Westward	101-4900-431.93-16	Measure A Street Imp				\$ 130,000				\$ 130,000
Charles: Hargrave to 1037 E. Charles	101-4900-431.93-16	Measure A Street Imp				\$ 85,000				\$ 85,000
Wesley: Hargrave to 1401 E. Wesley	101-4900-431.93-16	Measure A Street Imp				\$ 85,000				\$ 85,000
Cottonwood: 8th to 12th	101-4900-431.93-16	Measure A Street Imp					\$ 110,000			\$ 110,000
George: 8th to 12th	101-4900-431.93-16	Measure A Street Imp					\$ 110,000			\$ 110,000
10th: Williams to George	101-4900-431.93-16	Measure A Street Imp					\$ 115,000			\$ 115,000
12th: Williams to George	101-4900-431.93-16	Measure A Street Imp					\$ 124,000			\$ 124,000
14th: Williams to George	101-4900-431.93-16	Measure A Street Imp					\$ 120,000			\$ 120,000
Lincoln: HH Rd to Sunset	101-4900-431.93-16	Measure A Street Imp						\$ 596,000		\$ 596,000
<b>101 MEASURE A FUND TOTALS</b>			<b>\$ 32,612</b>	<b>\$ 1,238,908</b>	<b>\$ 530,000</b>	<b>\$ 955,000</b>	<b>\$ 562,000</b>	<b>\$ 579,000</b>	<b>\$ 596,000</b>	<b>\$ 4,493,520</b>

**CDBG**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Repllier Park Bowl	110-5510-461.90-67	Repllier Park Bowl Renvtn		\$ 10,000						\$ 10,000
	110-5511-461.90-67	Repllier Park Bowl Renvtn		\$ 141,570						\$ 141,570
	110-5512-461.90-67	Repllier Park Bowl Renvtn		\$ 121,970						\$ 121,970
	110-5513-461.90-67	Repllier Park Bowl Renvtn		\$ 120,735						\$ 120,735
	110-5514-461.90-67	Repllier Park Bowl Renvtn		\$ 119,000						\$ 119,000
Lions Park Improvements	110-5515-461.90-69	Lions Park Improvements			\$ 245,000					\$ 245,000
<b>110 CDBG FUND TOTALS</b>			<b>\$ -</b>	<b>\$ 513,275</b>	<b>\$ 245,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 758,275</b>

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROJECTS**  
**FISCAL YEARS 2015-2019**

**AIR QUALITY CONTROL**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Street Sweeper	132-4900-446.90-56	Machinery & Equipment		\$ -	\$ 350,000					\$ 350,000
<b>132 AIR QUALITY CONTROL FUND TOTALS</b>				\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

**SUPPLEMENTAL LAW ENFORCEMENT**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
SLESF GRANT 2012	148-2212-421.90-56	Machinery & Equipment	\$ 85,245	\$ 14,998						\$ 100,243
SLESF GRANT 2013	148-2213-421.90-56	Machinery & Equipment	\$ 25,643	\$ 74,407						\$ 100,050
SLESF GRANT 2014	148-2214-421.90-56	Machinery & Equipment		\$ 100,000						\$ 100,000
<b>148 SUPP. LAW ENFORCEMENT GRANT FUND TOTALS</b>			\$ 110,888	\$ 189,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,293

**TRAFFIC CONTROL**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Traffic Signal Improvements	420-4900-431.93-27	Traffic Signals/Synchron		\$ 20,000						\$ 20,000
<b>420 TRAFFIC CONTROL FUND TOTALS</b>			\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000

**GENERAL FACILITIES**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
HVAC Controls/Computer	430-2900-441.90-15	Building Improvements			\$ 60,000					\$ 60,000
<b>430 GENERAL FACILITIES FUND TOTALS</b>			\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000

**SUNSET GRADE SEPARATION**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Sunset Avenue Grade Sep.	441-6500-431.93-02	Sunset Grade Separation	\$ 4,560,732	\$ 90,090						\$ 4,650,822
<b>441 SUNSET GRADE SEPARATION FUND TOTALS</b>			\$ 4,560,732	\$ 90,090	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,650,822

**PARK DEVELOPMENT**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Repplier Park Bowl	451-3600-461.90-37	Repplier Park Improvement		\$ 132,046						\$ 132,046
<b>451 PARK DEVELOPMENT FUND TOTALS</b>			\$ -	\$ 132,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,046

**CAPITAL IMPROVEMENT**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
City Hall A/C	470-3200-412.90-15	Building Improvements			\$ 120,000					\$ 120,000
<b>470 CAPITAL IMPROVEMENT FUND TOTALS</b>			\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROJECTS**  
**FISCAL YEARS 2015-2019**

**AIRPORT**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$	
Taxiway "A" Relocation (Const)	600-5100-435.90-41	Runway Improvements					\$ 2,500,000			\$ 2,500,000	
Fuel Facility Relocation (Const)	600-5100-435.93-73	Airport Improvements		\$ 187,928						\$ 187,928	
Property Acquisition EA	600-5100-435.90-10	Planning/Engineering	\$ 13,754		\$ 205,000					\$ 218,754	
Electric Vault (Design)	600-5100-435.90-10	Planning/Engineering			\$ 125,000					\$ 125,000	
Airport Security Fence	600-5100-435.93-73	Airport Improvements					\$ 1,000,000			\$ 1,000,000	
PAPI Runway 8 (Design)	600-5100-435.90-10	Planning/Engineering						\$ 250,000	\$ 250,000	\$ 250,000	
<b>600 AIRPORT FUND TOTALS</b>				<b>\$ 13,754</b>	<b>\$ 187,928</b>	<b>\$ 330,000</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ 1,000,000</b>	<b>\$ 250,000</b>	<b>\$ 4,281,682</b>

**TRANSIT**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Bus Stop Amenities	610-5800-434.90-19	Plant Property	\$ 149,815	\$ 185						\$ 150,000
DAR Vehicles	610-5850-434.90-51	Automotive Equipment	\$ 107,016	\$ 51,164						\$ 158,180
Decaling	610-5850-434.90-51	Automotive Equipment	\$ 16,114	\$ 3,886						\$ 20,000
ADA Accessible Van	610-5850-434.90-51	Automotive Equipment		\$ 50,000						\$ 50,000
Schedule Holders for stops	610-5800-434.90-19	Plant Property		\$ 5,000						\$ 5,000
GPS for Dial-A-Ride	610-5850-434.90-56	Machinery & Equipment		\$ 25,000						\$ 25,000
Paratransit Schedule Software	610-5850-434.90-49	Computer Software		\$ 25,000						\$ 25,000
Computer Equipment	610-5800-434.90-48	Computer Hardware	\$ 5,793	\$ 54,207						\$ 60,000
Electric Fareboxes	610-5800-434.90-56	Machinery & Equipment		\$ 150,000						\$ 150,000
Security Cameras	610-5800-434.90-56	Machinery & Equipment		\$ 48,818						\$ 48,818
On Board Schedule Holders	610-5800-434.90-19	Plant Property		\$ 300						\$ 300
Automated Enunciators	610-5800-434.90-19	Plant Property		\$ 50,000						\$ 50,000
Automated Enunciators	610-5800-434.90-56	Machinery & Equipment		\$ 50,000						\$ 50,000
Shop Equipment	610-5800-434.90-56	Machinery & Equipment	\$ 24,962	\$ 38						\$ 25,000
Route Schedule Holders	610-5800-434.90-56	Machinery & Equipment	\$ 4,878	\$ 5,122						\$ 10,000
Security Camera System	610-5800-434.90-56	Machinery & Equipment	\$ 9,974	\$ 26						\$ 10,000
Bus Security Upgrades	610-5800-434.90-51	Automotive Equipment		\$ 18,721						\$ 18,721
WiFi Download System	610-5800-434.90-56	Machinery & Equipment		\$ 56,869	\$ 19,189					\$ 76,058
Replace D-A-R Buses	610-5850-434.90-51	Automotive Equipment		\$ 119,824						\$ 119,824
Bus Rehab/Bus Shelters	610-5800-434.90-19	Plant Property		\$ 105,507						\$ 105,507
2 Replacement Coaches	610-5800-434.90-51	Automotive Equipment					\$ 850,000			\$ 850,000
Relief Vehicle	610-5800-434.90-51	Automotive Equipment					\$ 25,000			\$ 25,000
<b>610 TRANSIT FUND TOTALS</b>				<b>\$ 318,552</b>	<b>\$ 819,667</b>	<b>\$ 19,189</b>	<b>\$ -</b>	<b>\$ 875,000</b>	<b>\$ -</b>	<b>\$ 2,032,408</b>

**WATER**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$	
Security Cameras at water yard	660-6300-471.90-15	Building Improvements	\$ -	\$ 5,000	\$ 25,000					\$ 30,000	
Well Enclosures	660-6300-471.90-18	Plant Improvements		\$ 45,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 195,000	
Repairs at M-7	660-6300-471.95-08	Wells/Pumping Equipment		\$ 110,000						\$ 110,000	
Well Rehabilitation	660-6300-471.95-08	Wells/Pumping Equipment			\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000	
SCADA Comp Hardware/Software	660-6300-471.95-27	SCADA/Telemetry			\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 500,000	
Dump Truck	660-6300-471.90-51	Automotive Equipment		\$ 50,000						\$ 50,000	
Work Truck	660-6300-471.90-52	Vehicles			\$ 40,000					\$ 40,000	
Annual Water Line Rep Design	660-6300-471.90-78	Planning/Design-Capital			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000	
Annual Water Line Replacement	660-6300-471.95-10	Water Mains			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	
Water Canyon Pipe Rep Design	660-6300-471.90-78	Planning/Design-Capital			\$ 300,000		\$ 350,000		\$ 350,000	\$ 1,000,000	
Water Canyon Pipe Rep (Cons)	660-6300-471.95-10	Water Mains				\$ 1,000,000		\$ 1,500,000		\$ 2,500,000	
<b>660 WATER FUND TOTALS</b>				<b>\$ -</b>	<b>\$ 160,000</b>	<b>\$ 675,000</b>	<b>\$ 1,465,000</b>	<b>\$ 775,000</b>	<b>\$ 1,925,000</b>	<b>\$ 775,000</b>	<b>\$ 5,775,000</b>

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROJECTS**  
**FISCAL YEARS 2015-2019**

**WATER CAPITAL FACILITIES**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Water Master Plan Update	661-6300-471.90-78	Planning/Design-Capital		\$ 75,000						\$ 75,000
Pilot Well in Cabazon SU	661-6300-471.95-08	Wells/Pumping Equip.		\$ 750,000						\$ 750,000
Equip Well in Cabazon SU	661-6300-471.95-08	Wells/Pumping Equip.			\$ 750,000					\$ 750,000
Main to Cabazon Well	661-6300-471.95-10	Water Mains				\$ 350,000				\$ 350,000
Water Yard Building	661-6300-471.90-12	Water Yard Building		\$ 325,000						\$ 325,000
Treatment Plant Improvement	661-6300-471.95-12	Treatment Plant Improvement		\$ 275,000						\$ 275,000
Water Yard Block Wall/Pkg Lot	661-6300-471.90-07	Water Yard Building	\$ 583,295		\$ 200,000					\$ 583,295
Altitude Valves	661-6300-471.95-09	Reservoirs								\$ 200,000
Sunset Grade Sep. Water Main	661-6300-471.95-10	Water Mains		\$ 400,000						\$ 400,000
San G to Mountain East Bottleneck (Design)	661-6300-471.90-78	Planning/Design-Capital					\$ 75,000			\$ 75,000
San G to Mountain East Bottleneck (Const)	661-6300-471.95-10	Water Mains						\$ 450,000	\$ 450,000	
Water Main on Sunset: Lincoln to Westward	661-6300-471.95-10	Water Mains		\$ 325,000						\$ 325,000
<b>661 WATER CAPITAL FACILITIES FUND TOTALS</b>			<b>\$ 583,295</b>	<b>\$ 2,150,000</b>	<b>\$ 200,000</b>	<b>\$ 750,000</b>	<b>\$ 350,000</b>	<b>\$ 75,000</b>	<b>\$ 450,000</b>	<b>\$ 4,558,295</b>

**IRRIGATION WATER (RECLAIMED WATER)**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Recycled Water Master Plan Update	662-6300-471.90-10	Planning/Engineering		\$ 75,000						\$ 75,000
Phase I Segment B	662-6300-471.95-10	Irrigation Wtr Mains		\$ 2,200,000						\$ 2,200,000
Phase I Segment C	662-6300-471.95-10	Irrigation Wtr Mains			\$ 2,500,000					\$ 2,500,000
R1 Rehab/Pump Test	662-6300-471.95-08	Wells/Pumping Equip				\$ 200,000				\$ 200,000
Equip R1	662-6300-471.95-08	Wells/Pumping Equip					\$ 250,000			\$ 250,000
R1 Reservoir/Pump Station (Design)	662-6300-471.90-10	Planning/Engineering				\$ 75,000				\$ 75,000
R1 Reservoir/Pump Station (Construction)	662-6300-471.95-08	Wells/Pumping Equip					\$ 1,250,000			\$ 1,250,000
Booster Station (Design)	662-6300-471.90-10	Planning/Engineering						\$ 100,000	\$ 100,000	
Booster Station (Construction)	662-6300-471.95-08	Wells/Pumping Equip						\$ 650,000	\$ 650,000	
Sunset Grade Sep RW Main	662-6300-471.95-10	Irrigation Wtr Mains		\$ 400,000						\$ 400,000
Sun Lakes Ponds Main/Inter-tie	662-6300-471.95-10	Irrigation Wtr Mains				\$ 60,000				\$ 60,000
<b>662 IRRIGATION WATER FUND TOTALS</b>			<b>\$ -</b>	<b>\$ 2,675,000</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ 335,000</b>	<b>\$ 1,500,000</b>	<b>\$ 750,000</b>	<b>\$ 7,760,000</b>

**BUA WATER CAPITAL**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Flume Consultant Costs	663-6300-471.96-35	Flume Restoration Project			\$ 300,000	\$ 300,000	\$ 600,000	\$ 600,000		\$ 1,800,000
<b>663 BUA WATER CAPITAL FUND TOTALS</b>			<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>	

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROJECTS**  
**FISCAL YEARS 2015-2019**

**ELECTRIC**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Modification & Improvement to Admin & Warehouse buildings	670-7000-473.90-15	Building Improvements		\$ 80,000	\$ 50,000	\$ 50,000				\$ 180,000
Computer replacement/repair	670-7000-473.90-48	Computer Hardware	\$ 5,016	\$ 643	\$ 5,000	\$ 5,000				\$ 15,659
Replacement of vehicles	670-7000-473.90-52	Vehicles			\$ 195,000	\$ 305,000				\$ 500,000
Special Utility Cap Items	670-7000-473.95-01	Poles/Towers/Fixtures	\$ 400	\$ 19,600	\$ 10,000	\$ 10,000				\$ 40,000
Special Utility Cap Items	670-7000-473.95-02	Overhead Conductor/Device	\$ 2,889	\$ 17,111	\$ 10,000	\$ 10,000				\$ 40,000
Special Utility Cap Items	670-7000-473.95-04	Underground Conduc/Device	\$ 5,014	\$ 69,986	\$ 10,000	\$ 10,000				\$ 95,000
Special Utility Cap Items	670-7000-473.95-05	Line Transformers	\$ 48,545	\$ 151,455	\$ 50,000	\$ 50,000				\$ 300,000
Special Utility Cap Items	670-7000-473.95-06	Substation Equipment	\$ 11,542	\$ 38,458	\$ 20,000	\$ 20,000				\$ 90,000
Special Utility Cap Items	670-7000-473.95-17	Meters	\$ 14,246	\$ 1,254	\$ 15,000	\$ 15,000				\$ 45,500
Special Utility Cap Items	670-7000-473.95-19	Street Lights	\$ 20,690		\$ 200,000	\$ 200,000				\$ 420,690
Special Utility Cap Items	670-7000-473.95-23	System Improvements-Labor	\$ 20,358	\$ 67,642	\$ 36,000	\$ 36,000				\$ 160,000
Special Utility Cap Items	670-7000-473.95-29	Pole Testing & Replacement	\$ 6,153	\$ 33,847	\$ 20,000	\$ 20,000				\$ 80,000
<b>670 ELECTRIC FUND TOTALS</b>			<b>\$ 134,853</b>	<b>\$ 479,996</b>	<b>\$ 621,000</b>	<b>\$ 731,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,966,849</b>

**ELECTRIC IMPROVEMENT**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Sunset Grade Separation	673-7000-473.93-02	Sunset Grade Separation	\$ 276,985	\$ 180,195	\$ 415,000					\$ 872,180
Rebuild Hydro Generating Units	673-7000-473.96-34	Hydro Units	\$ 161,000	\$ 541,350						\$ 702,350
<b>673 ELECTRIC IMPROVEMENT FUND TOTALS</b>			<b>\$ 437,985</b>	<b>\$ 721,545</b>	<b>\$ 415,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,574,530</b>

**ELECTRIC REVENUE BOND**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Downtown UG-Decorative Lights	674-7000-473.96-29	D.T. Underground	\$ 555,391	\$ 2,979,137						\$ 3,534,528
City Yard Warehouse Building	674-7000-473.90-11	New building City	\$ 166,145	\$ 2,533,855						\$ 2,700,000
Midway Substation Upgrade	674-7000-473.96-12	Midway Substation			\$ 500,000					\$ 500,000
Sunset Substation Distribution Circuits	674-7000-473.96-18	Sunset Substation		\$ 50,000	\$ 100,000	\$ 1,850,000				\$ 2,000,000
Aliola Substation Conversion	674-7000-473.96-32	Aliola Substation	\$ 113	\$ 599,887	\$ 2,850,000					\$ 3,450,000
Airport Substation Conversion	674-7000-473.96-33	Airport Substation	\$ 103	\$ 499,987	\$ 1,600,000					\$ 2,100,090
<b>674 ELECTRIC REVENUE BOND TOTALS</b>			<b>\$ 721,752</b>	<b>\$ 6,662,866</b>	<b>\$ 4,550,000</b>	<b>\$ 2,350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,284,618</b>

**WASTEWATER**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Digester Cleaning	680-8000-454.95-12	Treatment Plant Impro		\$ 30,000						\$ 30,000
Repairs to Heat Exchanger (WWTP)	680-8000-454.95-12	Treatment Plant Impro		\$ 60,000						\$ 60,000
Service Truck	680-8000-454.90-52	Vehicles			\$ 40,000					\$ 40,000
Equipment Replacement	680-8000-454.90-56	Machinery/Equipment		\$ 17,500						\$ 17,500
PVC Digester Gas Piping	680-8000-454.95-12	Treatment Plant Impro		\$ 25,000						\$ 25,000
Replace Trickling Filter Valves	680-8000-454.95-12	Treatment Plant Impro		\$ 45,000						\$ 45,000
Iorn Sponge Media Replacement	680-8000-454.95-12	Treatment Plant Impro		\$ 35,000			\$ 35,000			\$ 70,000
<b>680 WASTEWATER FUND TOTALS</b>			<b>\$ -</b>	<b>\$ 107,500</b>	<b>\$ 105,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 287,500</b>

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROJECTS**  
**FISCAL YEARS 2015-2019**

**WASTEWATER CAPITAL FACILITIES**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Sewer Master Plan Update	681-8000-454.90-78	Planning/Design		\$ 75,000						\$ 75,000
Sunset Grade Sep Sewer Main	681-8000-454.95-14	Sewer Mains & Coll. Syst		\$ 400,000						\$ 400,000
Annual Sewer Line Repl Design	681-8000-454.90-78	Planning/Design			\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Annual Sewer Line Replacement	681-8000-454.95-14	Sewer Mains & Coll. Syst			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Replace Digester Dome Seal	681-8000-454.95-12	Treatment Plant Impro				\$ 125,000				\$ 125,000
Replacement of 30" Trunk to WWTP w/ DIP (Design)	681-8000-454.90-78	Planning/Design					\$ 75,000			\$ 75,000
Replacement of 30" Trunk to WWTP w/ DIP (Const)	681-8000-454.95-14	Sewer Mains & Coll. Syst						\$ 500,000		\$ 500,000
Laboratory Design	681-8000-454.90-78	Planning/Design				\$ 30,000				\$ 30,000
Laboratory Const	681-8000-454.95-12	Treatment Plant Impro					\$ 150,000			\$ 150,000
SCADA (Lift Stations)	681-8000-454.95-14	Sewer Mains & Coll. Syst		\$ 125,000						\$ 125,000
Deutsch Sewer Trunk Line (D)	681-8000-454.90-10	Planning/Engineering						\$ 200,000		\$ 200,000
<b>681 WASTEWATER CAPITAL FACILITIES FUND TOTALS</b>			\$ -	\$ 600,000	\$ 115,000	\$ 270,000	\$ 340,000	\$ 815,000	\$ 115,000	\$ 2,255,000

**BUA WASTEWATER CAPITAL**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Portable Camera System	683-8000-454.90-56	Machinery/Equipment				\$ 100,000				\$ 100,000
WWTP Expansion (D)	683-8000-454.90-78	Planning/Design	\$ 2,169,811	\$ 228,118			\$ 250,000			\$ 2,647,929
WWTP Expansion (C)	683-8000-454.95-12	Treatment Plant Impro						\$ 15,000,000	\$ 15,000,000	\$ 30,000,000
Phase I Irrig	683-8000-454.90-78	Planning/Design	\$ 188,456	\$ 7,634						\$ 196,090
<b>683 BUA WASTEWATER CAPITAL FUND TOTALS</b>			\$ 2,358,267	\$ 235,752	\$ -	\$ 100,000	\$ 250,000	\$ 15,000,000	\$ 15,000,000	\$ 32,944,019

**REFUSE**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Site Design-City Dumpsite	690-9600-453.90-10	Planning/Engineering	\$ -	\$ -	\$ 20,000					\$ 20,000
<b>690 REFUSE FUND TOTALS</b>			\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

**UTILITY BILLING-METER READING**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Replace meter reading vehicles	761-3110-480.90-52	Vehicles			\$ 22,000	\$ 22,000				\$ 44,000
<b>761 UTILITY BILLING FUND TOTALS</b>			\$ -	\$ -	\$ 22,000	\$ 22,000	\$ -	\$ -	\$ -	\$ 44,000

**2007 TAPB PROCEEDS**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Ramsey Street Improvements	855-9500-490.93-30	Ramsey Street Improvements		\$ 250,000						\$ 250,000
<b>855 2007 TAPB PROCEEDS FUND TOTALS</b>			\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

<b>CITYWIDE CIP TOTALS</b>	\$ 9,308,621	\$ 17,761,350	\$ 8,738,321	\$ 9,544,132	\$ 6,587,000	\$ 21,529,000	\$ 17,936,000	\$ 91,404,424
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**CITY OF BANNING**  
**COMPLETED CAPITAL IMPROVEMENT PROJECTS**  
**FY 2013-14**

DESCRIPTION	ACCT. DESCRIPTION	PROJECT TOTALS
<b>GENERAL FACILITIES</b>		
City Hall Bathroom	Building Improvements	45,856.00
<b>430 - GENERAL FACILITIES FUND TOTAL</b>		<b>\$ 45,856.00</b>
<b>AIRPORT</b>		
Taxiway "A" Relocation (Design)	Planning/Engineering	200,128.91
Fuel Facility Relocation (Design)	Planning/Engineering	88,823.62
Fuel Facility Relocation (Construction)	Airport Improvements	645,034.00
<b>600 - AIRPORT FUND TOTAL</b>		<b>\$ 933,986.53</b>
<b>TRANSIT</b>		
Dial-A-Ride Vehicle	Automotive Equipment	59,367.00
<b>610 - TRANSIT FUND TOTAL</b>		<b>\$ 59,367.00</b>
<b>WATER</b>		
Repairs to Water Well M-3	Wells Pumping Equipment	96,084.52
Parking Lot Improvements	Building Improvements	24,000.00
SCAADA Radios	Wells/Pumping Equipment	57,119.38
SCAADA/Telemetry Imp	SCADDA/Telemetry	16,543.00
<b>660 - WATER FUND TOTAL</b>		<b>\$ 193,746.90</b>
<b>IRRIGATION WATER (RECLAIMED WATER)</b>		
Irrigation Water Line Segment A	Irrigation Water Mains	1,703,680.01
<b>662 - IRRIGATION WATER FUND TOTAL</b>		<b>\$ 1,703,680.01</b>
<b>ELECTRIC IMPROVEMENT</b>		
Block Wall at City Yard	Block Wall - City Yard	1,224,288.00
<b>673 - ELECTRIC IMPROVEMENT FUND TOTAL</b>		<b>\$ 1,224,288.00</b>
<b>WASTEWATER</b>		
Florida Street Sewer Main Replacement (Design)	Planning/Engineering Svc	6,000.00
Digester Sludge Recirculation Pump	Treatment Plant Improv	76,381.44
<b>680 - WASTEWATER FUND TOTAL</b>		<b>\$ 82,381.44</b>
<b>WASTEWATER CAPITAL FACILITIES</b>		
Florida Street Sewer Main Replacement (Construction)	Sewer Mains & Collection Sys	83,440.78
<b>681 - WASTEWATER CAPITAL FACILITIES FUND TOTAL</b>		<b>\$ 83,440.78</b>
<b>GRAND TOTAL \$ 4,326,746.66</b>		



# CITY of BANNING

## Budget Message

June 24, 2014

Honorable Mayor, City Council and Citizens,

**T**his budget document reflects a two year budget for Fiscal Year 2014-15 (FY15) and 2015-16 (FY16). It reflects continued efforts by staff to manage the available resources while maintaining current service levels. The budget message will describe major changes in the budget, observations and areas of concern for future budgets.

### General Fund *General Fund*

The General Fund has a structurally balanced budget for FY15. Signs of the upturn in the economy have been incorporated into the budget with increased property taxes and sales tax revenue estimates. The improvements in revenues were offset by increases in expenditures primarily in the area of personnel costs. Without the improvements in revenue, additional reductions in expenditures would have been needed.

In the last budget document, the sunset provision of the Transient Occupancy Tax (TOT) was identified as an important revenue stream that needed to continue without a sunset. At the special election on June 3, 2014, the voters approved Measure E by 83%. The Measure removed the sunset and maintained the TOT rate capped at 12%. As a result, the budget can be presented as structurally balanced because it includes the \$300k (approximately) that is generated from having the TOT at a rate of 12% rather than 6%. The Measure does not preclude the City Council (Council) from lowering the rate in the future should circumstances improve.

With expenditures, the departmental budgets have basically remained status quo with some of the major changes highlighted as follows: ~~as~~ Updated California Public Employee Retirement

System (CalPERS) rates were included in the budget. CalPERS continues to respond to pressures to update their methodology for actuarial assumptions. Each time they change an assumption, it tends to increase City rates. Both full time and part time positions were added or deleted to realign operations and services to maximize the benefit with the least financial impact. Most position changes were in the Police Department and Community Services, to reflect the operational structure needed to properly meet demands for service. Overall changes in personnel impacted the budget with an increase of \$45k. Another personnel change, with no fiscal impact to the bottom line, was to move the Code Enforcement function from the Community Development Department to the Police Department. The methodology for allocating city attorney costs was changed during midyear of FY14 and continued into the FY15 and FY16 budgets. The impact is an increase of approximately \$256k. The Landscape Maintenance District (LMD), accounted for in Fund 111, has provided funding to the General Fund of approximately \$85k for employee costs related to maintaining the district. As of July 1<sup>st</sup>, 2014, the district will be maintained through a service contract and staff will be able to focus more on maintaining parks.

As recently as FY14, in order to balance the budget, the City eliminated four vacant police officer positions. During the budget preparation process, to address current service demands, the Police Department requested 6 officers and the Community Development Department requested an associate planner be added to the authorized positions. Due to limited resources, these positions were not included in the budget. The increase to expenditures would have been approximately \$1 million.

As stated in prior years, it is important to acknowledge the challenges of balancing the budget during a time of economic recession, which has been compounded by State legislation that removed revenue sources previously relied upon by the City, such as the Redevelopment Agency and Vehicle License Fees. As a result, the City has downsized the organization by eliminating positions beginning in 2008, negotiated compensation reductions with the employees, absorbed costs previously covered by the eliminated Redevelopment Agency, and absorbed losses in revenues from State takeaways. Achieving the FY15 balanced budget in the General Fund is subject to the economy continuing to improve.

The FY16 budget is not structurally balanced. However, it is expected that balancing the budget could be possible as the economy improves and new businesses and development come to the City.

The General Fund reserves have stabilized and have an estimated available balance for July 1st of \$2.9M. This balance is based on the midyear estimates for fiscal year 2013-14 (FY14). The actual available reserves will be determined through the year-end closing and audit process. Council has a “Committed Fund Balance” policy goal to maintain reserves of a minimum of \$1.5M, up to 25% of the operating budget, whichever is higher. The Committed Fund Balance in the audit meets the goal. The available balance in the budget assumes that all revenues and expenditures in the FY14 budget happen exactly as adopted. This typically does not occur. Therefore the reserve balance is updated at midyear.

### Future Outlook

There are several challenges on the horizon that will impact the General Fund budget and operations. Below are some of these challenges:

- CalPERS rates continue to rise. The CalPERS Board continues to adopt strategies to improve confidence and funding levels at CalPERS. The Miscellaneous employee rates are projected to increase another 1% and the Safety rate is projected to increase by approximately 7%, in Fiscal Year 2015-16.
- With the elimination of the Redevelopment Agency, it appears the intention of the legislation is to transition the administration of the wind down to the County. Currently the Successor Agency receives \$250k towards administrative costs. It is possible that some or all of the \$250k will no longer be available to the Successor Agency. When that occurs, the City General Fund will need to absorb those costs. This has not been included in the preliminary FY16 budget.
- During times of economic hardship, deferred maintenance and equipment replacement has been one of the available methods that has been used to balance the budget. The challenge with relying on this approach indefinitely is that buildings and equipment continue to deteriorate, requiring a more significant investment to restore functionality.

- o One example where a plan is needed is with Fire apparatus. By 2024, approximately \$1 million will be needed to replace two Fire apparatus. However, in the short term, funds are needed for Police, Code Enforcement, and other departments.
- o A strategy that could be considered is incorporating into the budget a savings plan, to prepare for the replacement and maintenance of City assets. As an alternative, the Budgetary and Fiscal Policies have been amended to include an option within the “Assigned Fund Balance” that identifies a “Capital Replacement” reserve. At this time, the strategy will be to fund this reserve at the time of the audit with any remaining fund balance, after all other fund balance requirements have been met.
- By 2021, the City will need to be prepared to update the General Plan (Plan). The Plan should be updated every 15 years. The last time the plan was updated and adopted by the Council was in 2006. The process to update the Plan typically takes two years. There are many community meetings that contribute to the Plan. Costs to update the General Plan are typically \$1M.

## **Special Revenue Funds**

### *Special Revenue Funds*

Special Revenue Funds, as the title suggests, include budgets from revenue sources that are restricted in their use. Typically this includes grants and other dedicated amounts used to pay for specialized operations, such as some police services, streets and roads, restricted monies and assessment districts, to name a few. The budgets in this category of funds are typically self-balancing. Some of the funds may have a structural deficit in the proposed budgets due to a timing issue. For example, revenues are received in one year but the expenditures occur in a subsequent year. In those situations fund balance is utilized. Grants that are received during the year are budgeted at the time the grant is awarded.

Observations regarding some specific funds follow:

- The Riverside County MOU (F003) records the revenue received from Riverside County (County) related to the impacts of the jail. Currently, four officers are funded from this

source. However, whenever the costs exceed the funds received per the MOU, the General Fund provides a transfer to cover any shortfall. For FY16, the General Fund is subsidizing the account with a transfer of \$114k to cover actual costs.

- The Gas Tax Fund (F100) receives a transfer from the General Fund of \$164k as a contribution to the Maintenance of Effort (MOE) requirements. This transfer includes funding from the Water and Refuse funds.
- Community Development Block Grant (CDBG) (F110) funds have been designated for ADA upgrades and repairs at Lyons Park.
- The Landscape Maintenance District (LMD) (F111) has previously provided funding to the General Fund of approximately \$85k for employee costs related to maintaining the district. As of July 1<sup>st</sup>, 2014, the district will be maintained through a service contract.

### **Capital Improvement Funds**

### *Capital Improvement Funds*

This grouping of funds primarily account for development impact fee related funds and capital funds financed through other sources. Any projects in progress already approved by Council in prior years will have any remaining budget carried forward through continuing appropriations. If there are any capital projects, they are listed in the Capital Improvement Program section of the budget document. Any new projects will be budgeted at the time it is presented to Council for approval.

### **Banning Utility Authority (BUA)**

### *Banning Utility Authority*

The Water Operations Fund (F660) and the Wastewater Operations Fund (F680) both are presented with balanced budgets and even include a budget surplus. No rate increases have been included in the budget for FY15 or FY16. Both budgets are still lean and do not include the operational capital projects that had been contemplated when the rates were presented for approval.

The Budgetary and Fiscal Policies state a goal of maintaining a fund balance reserve of 10% of the upcoming appropriations budget. There is a projected balance at the end of FY15 of nearly \$8.7M for Water and \$1M for Wastewater to meet this requirement.

Capital projects included in the budget and funded through impact fees or remaining bond proceeds are listed in the Capital Improvement Program section of the budget document.

## **Enterprise Funds**

### *Enterprise Funds*

The Airport Fund (F600) shows a deficit as a result of an operating deficit and ongoing grant related projects. Available fund balance will be used to cover the expenditures. The Transit Fund (F610) is balanced. Funding comes from the Riverside County Transportation Commission (RCTC) and bus fares. One full time management position was added to provide better coverage to the operations, as well as a part time driver position.

The Electric Operations budget has a surplus. Overall costs for the Electric Operations had increased due to Federal actions through the EPA and State legislation through Cap & Trade related to the San Juan facility. In addition, overall transmission and operating expenses have increased. However, staff was able to mitigate the impact of Cap & Trade expense by taking advantage of a temporary drop in Auction prices, resulting in a \$300,000 savings. Changing regulatory demands create an ongoing challenge in managing the available resources. Five full time positions were included in the budget to reflect the operational structure needed for the apprentice program, in anticipation of possible retirement of current, full time personnel.

Capital projects included in the budget and funded through remaining Electric Improvement funds or bond proceeds are listed in the Capital Improvement Program section of the budget document.

## **Internal Service Funds**

### *Internal Service Funds*

The Internal Service Funds contain expenditures that, by their nature, are shared among most funds in the City and Utility Authority. The annual amounts are analyzed and then allocated out to the various funds, thereby including the applicable costs in each department's budget.

The largest of these funds is the Risk Management Fund (F700). Costs related to workers compensation, unemployment, general liability, and attorney fees are accounted for in this fund. The Council has an adopted policy of maintaining a minimum fund balance of \$500k in this fund to be available for unknown lawsuits and other insurance costs. There is a balance projected at

the end of FY14 of approximately \$1M to meet this requirement. The remaining funds have a budgeted deficit that will utilize fund balance.

## **Successor Agency Funds**

### *Successor Agency Funds*

Effective February 1, 2012, all California Redevelopment Agencies were dissolved and their assets and functions transferred to the Successor Agency. The City elected to be the Successor Agency for the Community Redevelopment Agency (Agency). Since that time, the Agency has been in the wind down process. So far the various reporting deadlines have been met and approved by the Successor Agency, the Oversight Board and the Department of Finance (DOF) for the State of California.

The Recognized Obligation Payment Schedule (ROPS 14-15A) has been completed and approved and incorporated into the budget. Similar activity is assumed for the second half of the budget year and was incorporated in the FY15 and FY16 budget. The budget basically includes the debt service obligations and the second half of the administrative fee.

The Successor Agency received the Finding of Completion on April 26, 2013. The Finding of Completion was necessary before the Agency could evaluate moving forward with any remaining bond funded projects. There are several projects identified to utilize remaining bond proceeds that will be re-evaluated as part of the bond refunding option being worked on.

The 2003 and 2007 Tax Allocation Bonds are callable during 2014. This provides an opportunity to refund/refinance the bonds at a lower interest rate. The overall benefit of doing so reduces the annual principle and interest payments which results in more property tax revenue being available for distribution to the affected taxing agencies, of which, the General Fund is one. The positive impacts of refunding the bonds will be included in an upcoming agenda report.

Capital projects included in the budget and funded through remaining bond proceeds are listed in the Capital Improvement Program section of the budget document.

## In Conclusion

### *In Conclusion*

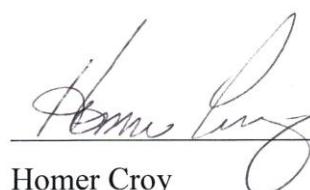
Approval of the budget document provides a framework and necessary authority to provide a variety of services to citizens, to complete planned projects and to pay the required debt service payments for the Fiscal Year 2014-15. The budget is a living document. Adjustments to the budget are expected throughout the year.

Thank you to all the staff who actively participate in the preparation and monitoring of the budget.

Respectfully submitted:



June Overholt  
Administrative Services Director/  
Deputy City Manager



Homer Croy  
Interim City Manager

**RESOLUTION NO. 2014-33**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BANNING ADOPTING THE TWO YEAR BUDGET FOR THE FISCAL PERIOD JULY 1, 2014 THROUGH JUNE 30, 2015 AND JULY 1, 2015 THROUGH JUNE 30, 2016, ADOPTING THE FIVE YEAR CAPITAL IMPROVEMENT PROGRAM, AND MAKING APPROPRIATIONS TO MEET EXPENSES APPROVED THEREIN, APPROVING BUDGETARY POLICIES AND RECOMMENDATIONS**

**WHEREAS**, the Administrative Services Director prepared the two year budget plan for Fiscal Year 2014-15 and 2015-16 which set forth all of the expected revenue of the City of Banning, and the recommended appropriations to meet the operating and capital expenses for all City of Banning funds; and

**WHEREAS**, the two year budget for 2014-15 and 2015-16 of the City of Banning has been submitted to this Council, and said budget has been considered and, is in form and substance satisfactory to this Council; and

**WHEREAS**, the City departments may not exceed their appropriations by character of expense, with character of expense being defined as personnel services, services and supplies, capital outlay, debt service and interfund transfers, without the consent of the City Manager; and

**WHEREAS**, the City may transfer appropriations, between departments and within their respective funds, as long as those appropriations do not exceed their fund total unless approved by Council; and

**WHEREAS**, the City requires public improvements, and a capital improvement program (CIP) which allows for the planning, financing, and prioritizing of said improvements; and

**WHEREAS**, the City departments may not hire in excess of the approved number of positions in the job classification as indicated by the budget detail without the consent of the City Council; and

**WHEREAS**, certain capital projects, programs and commitments have been approved for appropriation in Fiscal Year 2013-14, the Administrative Services Director shall be authorized to carry over appropriation budgets for these items as approved by the City Manager; and

**WHEREAS**, it is essential that the City of Banning adopt a budget plan establishing the revenues and expenditures for all of its governmental, proprietary and fiduciary funds.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

SECTION 1: The Two Year Budget for the City of Banning, for fiscal period July 1, 2014 through June 30, 2015 and July 1, 2015 through June 30, 2016, as summarized in the fund summary, is hereby approved and adopted in the form on file with the City Clerk.

SECTION 2: The Capital Improvement Program (CIP) for the City of Banning for fiscal period July 1, 2014 through June 30, 2019, as summarized in the fund summary and CIP documents, is hereby approved and adopted in the form on file with the City Clerk.

SECTION 3: The Budgetary and Fiscal Policies as incorporated, are hereby approved and adopted.

SECTION 4: The Authorized position control is amended as incorporated in the budget document.

**PASSED, APPROVED AND ADOPTED** this 24<sup>th</sup> day of June, 2014.

  
Deborah Franklin, Mayor  
City of Banning

**ATTEST:**

  
Marie A. Calderon, City Clerk

**APPROVED AS TO FORM AND  
LEGAL CONTENT:**

  
David J. Aleshire, City Attorney  
Aleshire & Wynder, LLP

## CERTIFICATION

I, Marie A. Calderon, City Clerk of the City of Banning, California, do hereby certify that the foregoing Resolution No. 2014-33 was duly adopted by the City Council of the City of Banning, California, at a joint meeting thereof held on the 24<sup>th</sup> day of June, 2014, by the following vote, to wit:

AYES: Councilmembers Miller, Peterson, Welch, Westholder, Mayor Franklin  
NOES: None  
ABSTAIN: None  
ABSENT: None

  
\_\_\_\_\_  
Marie A. Calderon, City Clerk  
City of Banning, California

RESOLUTION NO. 2014-34

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BANNING,  
CALIFORNIA, ESTABLISHING AN APPROPRIATIONS LIMIT FOR THE FISCAL  
YEAR 2014-15, PURSUANT TO ARTICLE XIIIIB OF THE CALIFORNIA  
CONSTITUTION

WHEREAS, Article XIIIIB of the California Constitution provides that the total annual appropriations subject to limitation of each governmental entity, including this City, shall not exceed the appropriation limit of such entity of government for the prior year adjusted for changes in the cost of living or personal income and population, except as otherwise provided for in said Article XIIIIB and implementing State statutes; and

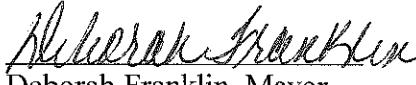
WHEREAS, pursuant to said Article XIIIIB of said California Constitution, and Section 7900 et seq. of the California Government Code, the City is required to set its appropriation limit for each fiscal year; and

WHEREAS, the Finance Department of the City of Banning has interpreted the technical provisions of said Article XIIIIB and Section 7900 et seq., performed computations and a technical review of the documentation for the City's said appropriation limitation, and has caused the numbers upon which the City's appropriation limit was and is based; and

WHEREAS, based on such calculations the Finance Department has determined the said appropriation limit and, pursuant to Section 7910 of said California Government Code, has made available to the public the documentation used in the determination of said appropriation limit.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BANNING,** that said appropriation limit for Fiscal Year 2014-15 is set in the amount of \$35,822,527 for said fiscal year as incorporated in the budget document.

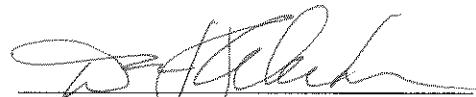
PASSED, APPROVED AND ADOPTED this 24<sup>th</sup> day of June, 2014.

  
Deborah Franklin, Mayor  
City of Banning

ATTEST:

  
Marie A. Calderon, City Clerk  
City of Banning

**APPROVED AS TO FORM AND  
LEGAL CONTENT:**



David J. Aleshire, City Attorney  
Aleshire & Wynder, LLP

**CERTIFICATION**

I, Marie A. Calderon, City Clerk of the City of Banning, California, do hereby certify that the foregoing Resolution No. 2014-34 was duly adopted by the City Council of the City of Banning at a joint meeting thereof held on the 24<sup>th</sup> day of June, 2014, by the following vote, to wit:

AYES: Councilmembers Miller, Peterson, Welch, Westholder, Mayor Franklin

NOES: None

ABSTAIN: None

ABSENT: None



Marie A. Calderon, City Clerk  
City of Banning, California

**RESOLUTION NO. 2014-07 SA**

**A RESOLUTION OF THE SUCCESSOR AGENCY TO THE FORMER BANNING COMMUNITY REDEVELOPMENT AGENCY ADOPTING THE TWO YEAR BUDGET PLAN FOR JULY 1, 2014 THROUGH JUNE 30, 2015, ADOPTING THE FIVE YEAR CAPITAL IMPROVEMENT PROGRAM, AND MAKING APPROPRIATIONS TO MEET EXPENSES APPROVED THEREIN**

**WHEREAS**, the Community Redevelopment Agency of the City of Banning is a public body, corporate and politic, organized and existing under the California Community Redevelopment laws (Health & Safety Code § 33000, et seq.; hereinafter, the “CCRL”); and

**WHEREAS**, the City of Banning is a municipal corporation and a general law city organized and existing under the Constitution of the State of California (“City”); and

**WHEREAS**, as a result of Assembly Bill X1 26 (AB26), which was signed by the Governor on June 28, 2011 and confirmed by the Supreme Court (California Redevelopment Association, et al. v. Matosantos, et al. (Case No. S194861) on December 29, 2011, all California redevelopment agencies were dissolved as of February 1, 2012, and successor entities became responsible for winding down the affairs of the former redevelopment agencies; and

**WHEREAS**, the City is, by operation of law, the Successor Agency to the Redevelopment Agency for purposes of winding-down the Redevelopment Agency under ABX126; and

**WHEREAS**, the Executive Director prepared the two year budget plan for Fiscal Year 2014-15 & 2015-16 which set forth all of the expected revenues of the City of Banning Successor Agency (Agency), and the recommended appropriations to meet the operating and capital expenses for all Agency funds; and

**WHEREAS**, the two year budget for Fiscal Year 2014-15 & 2015-16 of the Successor Agency has been submitted to this Agency, and said budget has been considered and, is in form and substance satisfactory to the Agency Board; and

**WHEREAS**, the Agency departments may not exceed their appropriations by character of expense, with character of expense being defined as personnel services, services and supplies, capital outlay, debt service and interfund transfers, without the consent of the Executive Director; and

**WHEREAS**, the Agency may transfer appropriations, between departments and within their respective funds, with approval of the Executive Director, as long as those appropriations do not exceed their fund total unless approved by this Board; and

**WHEREAS**, the Agency requires public improvements, and a capital improvement program (CIP) which allows for the planning, financing, and prioritizing of said improvements; and

**WHEREAS**, the Agency departments may not hire in excess of the approved number of positions in the job classification as indicated by the budget detail without the consent of this Board; and

**WHEREAS**, certain capital projects, programs and commitments have been approved for appropriation in Fiscal Year 2013-14, the Administrative Services Director shall be authorized to carry over appropriation budgets for these items as approved by the Executive Director; and

**WHEREAS**, it is essential that the Agency adopt a budget plan establishing the revenues and expenditures for all of its funds; and

**WHEREAS**, the Banning Oversight Board and California Department of Finance approve the Recognized Obligation Payment Schedule (ROPS) every six months which incorporate expenditures identified in the budget; and

**WHEREAS**, the Budgetary and Fiscal Policies that are incorporated into the budget document provide some policies applicable to the Agency.

**NOW, THEREFORE, BE IT RESOLVED BY THE SUCCESSOR AGENCY BOARD:**

**SECTION 1:** The Annual Budget for the Successor Agency for fiscal period July 1, 2014 through June 30, 2015 and July 1, 2015 through June 30, 2016, as summarized in the fund summary (funds 805 to 860), is hereby approved and adopted in the form on file with the City Clerk.

**SECTION 2:** The Capital Improvement Program (CIP) for the Successor Agency for fiscal period July 1, 2014 through June 30, 2019, as summarized in the fund summary and CIP documents, is hereby approved and adopted in the form on file with the City Clerk.

**PASSED, APPROVED AND ADOPTED** this 24<sup>th</sup> day of June, 2014.



Deborah Franklin, Chairman  
Successor Agency

**ATTEST:**

Marie A. Calderon

Marie A. Calderon, Secretary  
Successor Agency

**APPROVED AS TO FORM AND  
LEGAL CONTENT:**

David J. Aleshire

David J. Aleshire, Agency Counsel  
Aleshire & Wynder, LLP

**CERTIFICATION**

I, Marie A. Calderon, Secretary of the Successor Agency do hereby certify that the foregoing Resolution No. 2014-07 SA was duly adopted by the Successor Agency Board at a joint meeting thereof held on the 24<sup>th</sup> day of June, 2014, by the following vote, to wit:

AYES: Boardmembers Miller, Peterson, Welch, Westholder, Mayor Franklin

NOES: None

ABSENT: None

ABSTAIN: None

Marie A. Calderon

Marie A. Calderon, Secretary  
Successor Agency

**RESOLUTION NO. 2014-07 UA**

**A RESOLUTION OF THE BANNING UTILITY AUTHORITY OF THE CITY OF BANNING ADOPTING THE TWO YEAR BUDGET PLAN FOR THE FISCAL PERIOD JULY 1, 2014 THROUGH JUNE 30, 2015 AND JULY 1, 2015 THROUGH JUNE 30, 2016, ADOPTING THE FIVE YEAR CAPITAL IMPROVEMENT PROGRAM, AND MAKING APPROPRIATIONS TO MEET EXPENSES APPROVED THEREIN.**

**WHEREAS**, the Executive Director prepared the budget plan for Fiscal Year 2014-15 and 2015-16 which sets forth all of the expected revenues of the City of Banning Utility Authority (Authority), and the recommended appropriations to meet the operating and capital expenses for all Authority funds; and

**WHEREAS**, the Authority has considered the recommendations and approved or modified them so as to best serve the interest of the citizens of the City of Banning; and

**WHEREAS**, the two year budget for Fiscal Year 2014-15 and 2015-16 of the City of Banning Utility Authority has been submitted to this Board, and said budget has been considered and, is in form and substance satisfactory to this Board; and

**WHEREAS**, the Authority departments may not exceed their appropriations by character of expense, with character of expense being defined as personnel services, services and supplies, capital outlay, debt service and interfund transfers, without the consent of the Executive Director; and

**WHEREAS**, the Authority may transfer appropriations, between departments and within their respective funds, as long as those appropriations do not exceed their fund total unless approved by this Board; and

**WHEREAS**, the Authority requires public improvements, and a capital improvement program (CIP) which allows for the planning, financing, and prioritizing of said improvement; and

**WHEREAS**, the Authority departments may not hire in excess of the approved number of positions in the job classification as indicated by the budget detail without the consent of this Board; and

**WHEREAS**, certain capital projects, programs and commitments have been approved for appropriation in Fiscal Year 2013-14, the Administrative Services Director shall be authorized to carry over appropriation budgets for these items as approved by the Executive Director; and

**WHEREAS**, it is essential that the City's Utility Authority adopt a budget plan establishing the revenues and expenditures for all of its funds.

**NOW, THEREFORE, BE IT RESOLVED BY THE BANNING UTILITY AUTHORITY BOARD:**

**SECTION 1:** The Two Year Budget for the Banning Utility Authority for fiscal period July 1, 2014 through June 30, 2014 and July 1, 2015 through June 30, 2016, as summarized in the fund summary and CIP documents, is hereby approved and adopted in the form on file with the City Clerk.

**SECTION 2:** The Capital Improvement Program (CIP) for the Banning Utility Authority for fiscal period July 1, 2014 through June 30, 2019, as summarized in the fund summary and CIP documents, is hereby approved and adopted in the form on file with the City Clerk.

**SECTION 3:** The Budgetary and Fiscal Policies as incorporated, are hereby approved and adopted.

**PASSED, APPROVED AND ADOPTED** this 24th day of June, 2014.



Deborah Franklin, Chairman  
Banning Utility Authority

**ATTEST:**



Marie A. Calderon, Secretary  
Banning Utility Authority

**APPROVED AS TO FORM AND  
LEGAL CONTENT:**



David J. Aleshire, Authority Counsel  
Aleshire & Wynder, LLP

**CERTIFICATION:**

I, Marie A. Calderon, Secretary to the Utility Authority of the City of Banning, California, do hereby certify that the foregoing Resolution 2014-07 UA was duly adopted by the Banning Utility Authority of the City of Banning, California, at a joint meeting thereof held on the 24<sup>th</sup> day of June, 2014, by the following vote, to wit:

AYES: Boardmembers Miller, Peterson, Welch, Westholder, Chairman Franklin

NOES: None

ABSENT: None

ABSTAIN: None



Marie A. Calderon, Secretary  
Banning Utility Authority  
City of Banning, California