Michelle Roman
Mayor

Laura North
Mayor Pro Tem

COUNCIL MEMBERS
Sherman Dix
Vince Palomar
Jewel Hurtado

Alexander J. Henderson
City Manager

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

CITY OF KINGSBURG
FINANCE COMMITTEE
REGULAR MEETING

AGENDA

January 28, 2020
6:00 p.m.
KINGSBURG CITY COUNCIL CHAMBER
1401 DRAPER STREET

1. **Call to order –** Chairman Sherman Dix

2. **Public Comments** - Any person may directly address the Committee at this time on any item not on the agenda, or on any item that is within the subject matter jurisdiction of the Committee. A maximum of five minutes is allowed for each speaker.

3. **Approval of Minutes** –Approve minutes from the September 24, 2019 Finance Committee Meeting as prepared by City Clerk Abigail Palsgaard.

4. **Cost Allocation Discussion**
   Possible Action(s):
   a. Presentation by Member Henderson
   b. Committee Discussion
   c. Action as deemed appropriate

5. **2019-2020 Mid-year Budget Amendments**
   Possible Action(s):
   a. Presentation by City Manager Alexander Henderson
   b. Committee Discussion
   c. Action as deemed appropriate

6. **Other Business**

7. **Adjourn** - to the next regular meeting of the City of Kingsburg Finance Committee.

Kingsburg Finance Committee
Regular Meeting Minutes
September 24, 2019

Call to order: Chairman Sherman Dix called the meeting to order at 6pm.

Members present: Michelle Roman, Alexander Henderson, Alma Colado, and Sherman Dix.

Members absent: None.

Staff present: City Clerk Abigail Palsgaard.

Public Comments: None.

Approval of Minutes
Member Roman motioned to approve minutes from the August 27, 2019 Finance Committee Meeting as prepared by City Clerk Abigail Palsgaard. The motion was seconded by Member Colado. The motion passed with a unanimous voice vote.

Measure E Update – FY2019
Member Henderson presented that revenues are higher than expected. Measure E revenues includes 1% on auto sales and 1% on online sales. The Committee discussed capital improvement projects, salary expenses and keeping the budget about 70% Police Department and 30% Fire Department. Member Dix asked about a small drop-down account for capital improvement so the expenditures are not completely salary based. The Committee discussed a school resource officer, grant application, and partially funding a school resource officer. Member Roman asked about getting a percentage of what is being spent on fire and what is being spent on police. Member Colado said she will provide that. Member Dix wants to make sure the police department has the staffing they need. Member Roman would like to show what we have been able to do during year one.

CalPERS Additional Discretionary Payments
Member Henderson discussed the established drop-down account with funds from property sales. Member Henderson discussed making an early payment to CalPERS with the funds in the following amounts: $300,000 for misc., $300,000 for police and $250,000 for fire. By making a $850,000 early payment it will save the City $1.2 million in the long run. Member Dix made a motion to recommend to council making the $850,000 early payment to CalPERS. The motion was seconded by Member Roman. The motion passed with a unanimous voice vote.

Other Business
The Committee discussed upcoming economic development agreements and legislation regarding independent contractors and the potential ramifications to the City.

Adjourn
The City of Kingsburg Finance Committee was adjourned at 6:43pm to the next regular scheduled meeting.

Meeting Date: 01/28/2020
Agenda Item: 4

FINANCE COMMITTEE MEETING STAFF REPORT

REPORT TO: **Chairman Dix and Committee Members**

REPORT FROM: **Alexander J. Henderson, City Manager; ICMA-CM** **REVIEWED BY: AP**

AGENDA ITEM: **Cost Allocation Plan Update**

ACTION REQUESTED: ___Ordinance ___Resolution __✓_Motion ____Receive/File

EXECUTIVE SUMMARY

During our regular annual audit, our auditing firm identified a need to update the City's cost allocation plan. The plan helps properly identify and account for indirect overhead support, revenue funds and enterprises. The plan is key in showing the fully burdened cost of providing services. These plans also help identify fully comprehensive hourly rates which ensure that we are properly accounting for the cost to provide certain services.

The City last updated this plan in 2012 and that auditors have identified it as needing update. Staff solicited bids for cost allocation plans to be completed by a third-party vendor. The city received two bids from reputable firms, both of which the city has worked with previously. The proposals are included as part of your packet.

RECOMMENDED ACTION BY CITY COUNCIL

1. *Staff recommends that the Finance Committee recommend that the council award a contract to Willdan Financial Services.*

POLICY ALTERNATIVE(S)

1. N/A

STRATEGIC INITIATIVE

1. Ensure Financial Stability

FINANCIAL INFORMATION

FISCAL IMPACT:

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

PRIOR ACTION/REVIEW

None.

BACKGROUND INFORMATION

See Executive Summary.

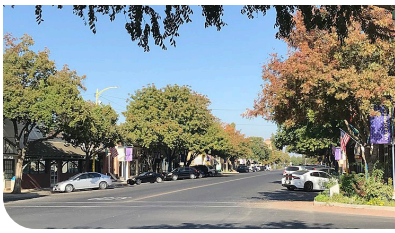
ATTACHED INFORMATION

1. Willdan CAP Proposal
2. DTA CAP Proposal

City of Kingsburg

Proposal for

Cost Allocation Plan



WILLDAN

WILLDAN
FINANCIAL SERVICES

January 9, 2020

Mr. Alexander J. Henderson, ICMA-CM
City Manager
City of Kingsburg
1401 Draper Street
Kingsburg, CA 93631

Re: Proposal for a Full Cost Allocation Plan

Dear Mr. Henderson;

Even during this current period of economic stability and growth, many agencies are still faced with limited financial resources, while striving to maintain high standards of service to their communities. In light of this, it is critical for agencies to ensure that their fees for requested services have been developed or updated to ensure maximum appropriate cost recovery so that the revenues generated by fees cover the cost of those services to the best extent possible. ***Accounting for indirect overhead support to operating groups, revenue funds and enterprises are a key component of developing the fully burdened cost of providing services that policymakers need to clearly understand as they make cost recovery and fee-setting decisions.*** Recognizing this, the City of Kingsburg ("City") is soliciting proposals for a standard full and Federal Office of Management and Budget (OMB) Cost Allocation Plan.

Extensive Experience with Similar Work for Central California Area Cities — Willdan has worked recently with numerous cities in and around the Bay Area on similar projects, with objectives very similar to those for this study. ***Our local experience enables us to bring valuable perspective and insight into other local cities' approaches to fees and their policies on fee setting and subsidies***. Recent studies include Dinuba, Coalinga, Tulare, Los Banos, Patterson, Soledad, Salinas, and ongoing studies in Monterey and Gilroy.

To demonstrate this experience highlighted below are the following advantages that Willdan would bring to the City:

Unique Combination of Services and Expertise/Public Engagement — Willdan is a team of 80 professionals who provide essential financial consulting services throughout the United States. Willdan has provided the requested services to municipal clients for two decades; and is the only firm providing these types of consulting services that also ***has a long history of providing contract staff support to public agencies for the delivery of municipal services***. This direct experience as "agency staff" provides us with firsthand understanding of City operations and is uniquely useful in determining the full effort associated with service delivery.

Collaborative Approach and User-friendly Models and Reports — Willdan prides itself on working closely with City staff to develop an approach that is targeted toward your specific objectives and accounts for your reality.

We create user-friendly Excel-based models that the City can retain and ***conduct our analysis and develop the model collaboratively with City staff.*** Rather than using an inflexible proprietary software program, we construct our models from the ground up, mirroring the City's budget format wherever possible. ***Our Cost Allocation Model is straightforward and intuitive and includes both the full-cost and OMB-cost approaches in one streamlined presentation. The data and analysis is contained in one model, with a simple toggle to switch from one approach to the other.***

As a result, ***the information contained in our models is easy for City staff to interpret, and the familiar software ensures ease of navigation.*** This also allows for easy on-the-fly adjustments and updates, inclusion of updated budgets, or changes in organizational structure.

Our model and project approach are geared toward delivering work on schedule and presenting results at public meetings and City Council workshops. The Willdan Team is experienced at communicating complex analytical results in a manner that is easy to understand by non-finance-oriented individuals and facilitates discussion. We have coordinated or participated in numerous public and staff workshops regarding fees and cost of service-based charges.

Our objective is to provide useful, detailed information to the City Council and City staff, so that they have the information necessary to make important decisions. Our experience ensures that we can meet this objective. Whether policymakers are considering subsidizing or increasing fees, the process may be subject to public discussion among City Council members and community stakeholders.

I, Chris Fisher, will serve as the Primary Contact person for this proposal; as an officer of the firm, I am authorized to bind Willdan Financial Services. My contact information is provided in the table below:

Contact Information
Principal-in-Charge
Chris Fisher
Vice President – Group Manager
Tel#: (800) 755-6864 | Fax #: (888) 326-6864
Email: CFisher@Willdan.com

We are excited about this opportunity to use our skills and expertise to assist the City of Kingsburg.

Sincerely,

WILLDAN FINANCIAL SERVICES

Chris Fisher
Vice President - Group Manager
Financial Consulting Services

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Description of Study Understanding

Project Understanding

Willdan is confident that we can meet the City of Kingsburg's request for services for a Cost Allocation Plan. Over the past several years, many public agencies have responsibly focused on the many challenges created by the prior recession. Through the course of reorganizing staff functions and/or reducing staff, it is important to continually revisit the manner and methodology by which indirect overhead costs are distributed to the operating departments and, as appropriate, other chargeable funds and programs (e.g. enterprise funds, grant programs, capital programs internal service funds, etc.). The City needs a cost allocation plan that will ensure the fair and equitable allocation of general government expenses to appropriate departments, programs, and funds, while utilizing tailored and well thought out allocation factors that reflect current staffing and processes.

This CAP will also be compliant with 2 CFR Part 200 Federal regulations related to cost reimbursement and grant funding, formerly known as OMB A-87 and 2 CFR Part 225 guidelines, which have now been superseded by the Omni Circular. The new circular did not completely overhaul the guidelines, and the intent is still the same, but it did add new limitations to consider and incorporate into a compliant CAP.

The end-product will include a user-friendly Excel-based model which City staff will retain, and which can be easily updated in the future to determine the proper allocation of expenditures. Most importantly, we will ensure that the results and recommendations are clear and understandable, defensible, and easily implementable.

The purpose of this engagement is to develop CAP methodology and model that ensures the City is properly allocating costs associated with indirect overhead support services, such as Finance, Human Resources, City Attorney, and City Manager, to identified operating departments, as well as enterprise and other chargeable funds, internal service funds, and projects; to ensure that those organizations can account for the true cost of providing services, including indirect overhead. Through this analysis, we can also develop Indirect Cost Rates for specific purposes and hourly overhead rates for staff in general. We will work closely with City staff in identifying the functions of indirect staff and the proper balance of appropriate allocation factors for the City. To achieve cost recovery objectives, the City must have a method of identifying and distributing administrative overhead costs that is fair, comprehensive, well documented, and defensible. This cost allocation plan will enable the City to achieve this goal.

Rather than a costly and inflexible proprietary software, which can require expensive licensing fees, Willdan builds the Models utilizing Excel, from the ground up, employing the City's budget as the gauge. These Models, which are then the City's to retain, gives City staff the control to make on-the-fly adjustments and updates.

For this study, we will meet directly with departmental representatives at the City, to discuss the approach and process for the studies. Discussions will include ways to combine tasks and efforts among the Cost Allocation Plan components to maximize efficiencies and ensure adherence to specified timelines.

For a successful and effective engagement, it is important to have a thorough understanding of specific City policies and objectives, the structure and organization of the City and the relationships between the central and operating departments, as well as internal service funds, or other programs or projects to which overhead can be defensibly allocated. We bring years of successful experience working directly with hundreds of cities throughout California and the United States.

We will review the City's existing plans and structure, to ensure that general government costs are fairly and equitably allocated to the appropriate programs and funds. This effort will ensure that each enterprise and program bears its fair share of general governmental expenses.

Willdan possesses the resources, practical experience, creative thinking, and collaborative consulting skills necessary to complete this important project. Key distinct advantages that Willdan brings to the City include the following:

Public Engagement

Our models and project approach are geared toward delivering our work on schedule and presenting our analysis results at public meetings and City Council workshops. The Willdan Team is experienced at communicating complex analytical results in a manner that is easy to understand by non-finance-oriented individuals and facilitates discussion.

Our proposed Principal-in-Charge for this engagement has coordinated or participated in numerous public and staff workshops regarding fees and cost of service-based charges. As previously mentioned, our objective is to provide useful, detailed information to the Council and City staff, necessary to make important decisions. Our experience ensures that we can meet this objective.

User Friendly Models and Reports

Willdan prides itself on creating user-friendly Excel-based models that the City can retain and ***conducting our analysis and developing the model collaboratively with City staff.*** With City staff's immediate input and collaboration, Willdan will design an extremely flexible, intuitive Excel-based model. In the future, as the City assumes new responsibilities, modifies existing processes, and/or eliminates unnecessary services or programs, the model will be capable of adding or deleting funds, objects, departments, programs, staff positions, and activities. Willdan understands that issues facing the City are unique; consequently, we will design our model to match your immediate and desired needs to ensure that end-results exceed staff expectations.

This model is then the City's to retain, after our services are completed, and allows for the creation of revenue projections, highlighting potential new revenues, and levels of subsidy.

A key element of these types of studies are presenting results and recommendations in a straightforward manner, that allows the City Council and City staff to confidently make policy decisions, and understand the impacts of those decisions. Rather than using an inflexible proprietary software program, we construct our model from the ground up, as previously discussed, mirroring the City's budget format wherever possible. As a result, the information contained in our model is easy for City staff to interpret, and the familiar software ensures ease of navigation. As the model is being designed and constructed, we will work together with City staff to determine the best and most effective features to include. After the project is completed, we will provide training, so that your staff can independently and efficiently evaluate the effects of changes in certain factors as the City moves forward.

The model will be developed to allow the City to run "what-if" scenarios to address possible changes in staffing levels, working hours, etc.

Methodology

Cost Allocation Plan Study Approach

The purpose of this cost allocation plan engagement is to ensure that the City is maximizing the allowable recovery of indirect overhead costs from identified operating departments, as well as enterprise and other chargeable funds. A sound cost allocation plan is also a foundational element in the development of internal hourly rates, including position billing rates. We will work closely with staff in identifying the proper balance of allocation factors appropriate for the City so that the City has a method of identifying and distributing administrative costs that is fair, comprehensive, well documented, and fully defensible.

We will work collaboratively with City staff in the development of this model to verify that our assumptions are sound and accurate, given specific City characteristics. Further, we will ensure that appropriate allocation factors are selected for various City functions and enterprises to ensure that the overall allocation strategy is tailored for the City of Kingsburg.

Cost allocation studies should be simple in concept and form. Our plans are not over-complicated, can be easily understood by non-finance-oriented individuals, and are readily presentable to elected officials, appointed finance committees and the public. We deliberately design our cost allocation models to quickly and easily transition from a simple model to a progressively more inclusive plan. The logical step-by-step presentation of our plans fosters confidence in their results and facilitates adoption and implementation.

The allocation models utilize an iterative method which is the most accurate allocation methodology. Unlike a direct or "step-down" methodology, an iterative method uses the chosen distribution bases and allocates central service costs iteratively until all allocable costs have been distributed. Using this method, the model can detail the allocation for each central function individually for complete transparency and accountability, while removing bias that might result from the order in which allocations occur in a step-down approach. A direct methodology is essentially a one-iteration methodology, while a step-down method is typically only two iterations and is less precise and unable to accurately track the allocations from start to finish.

Approach for Managing the Project

Willdan's "hands-on" supervision of Cost Allocation Plan studies, include the following methods:

Effective Project Management

Principal-in-Charge, Chris Fisher will manage the entire project with an eye toward high responsiveness, while ensuring that all stakeholders are "on board" with the direction of the project, as well as with the final results. Mr. Fisher will ensure that regular status updates are provided to City staff, conference calls are scheduled, and that in-person meetings are conducted (as necessary). By taking these steps, he will be responsible for ensuring that Willdan will be accessible and fully engaged with your management and staff; and that communication remains, in effect, open throughout the project's lifecycle — another essential step towards avoiding errors and irregularities.

Adherence to Time Schedule

Willdan recognizes that the use of "timelines" is highly effective in meeting all required deadlines. To keep the project on schedule, there are several tasks that must be completed in a timely manner. Therefore, we will present a project timeline at the kick-off meeting that should be closely followed.

Although the establishment of an experienced project team and a detailed project timeline work extremely well in general, Willdan understands that outside influences can create uncontainable situations for everyone involved in the project. In rare circumstances like these, our team quickly adapts to changes, and communicates our recommended schedule adjustments to the City. In so doing, we are able to produce a corrected timeline that will bring the project back on course to a successful completion by a mutually agreed upon deadline.

Approach in Communicating with the City

Willdan staff is accustomed to interfacing with local government councils, boards, staff, community organizations, and the public in general in a friendly and helpful manner; we are always mindful that we represent the public agency. We are sensitive to the need of delivering a quality product, with the highest level of service and professionalism. Therefore, as the work on the project progresses, we understand that it will be necessary for our staff to work closely with you and City personnel. To accomplish this, we employ a variety of tools, including monitoring project status and budget costs; and ensuring effective communication through several options that are based on the City's preferences. Regular updates can be provided by:

- E-mail
  (creation of a dedicated distribution list)
- Phone calls
- Meetings
- Project status memos
- Using "timelines" as a highly-effective tool to meet all required deadlines in a timely manner to keep the project on schedule

Work Plan

Our proposed work plan, described in detail by task, is provided below. We explain how each task will be accomplished and identify associated meetings and deliverables. We want to ensure our scope provides quality and clarity and is responsive to the City's needs and specific local circumstances. We will work in concert with the City to adjust the scope as needed during the course of the study.

Full and OMB Compliant Cost Allocation Plan

This proposed scope of services addresses the completion of both the full and OMB compliant versions of the Cost Allocation Plan (CAP). We have noted where activities specific to the OMB compliant plan occur.

Task 1:	Initial Document Request
Objective:	Initial due diligence.
Description:	Prior to the kick-off call, relevant documentation will be obtained and reviewed in order to enhance our understanding of the City's current cost allocation plan and internal structure of the agency. A written request for specific data will be sent to the City. The data provided in this task will provide the building blocks for later model development. Our request may include (but is not limited to): ▪ Detailed budget and accounting data; ▪ Prior year's financial data, salary, position and staffing data; ▪ Organizational structure; ▪ Prior cost allocation plan and/or user fee documentation and models; and ▪ Data related to various allocation bases that may be incorporated as part of the methodology, i.e. City Council agenda frequencies by department, AP/AR transactions by department, IT equipment distribution by department, etc.
Deliverables:	**Willdan:** Submit information request to City. **City:** Provide requested data to Willdan (prior to Task 2, Kick-off Call/Refine Scope). We will follow up with the City to confirm in writing the data that we have received, or which is still outstanding.

Task 2:	Kick-off / Refine Scope
Objective:	Confirm project goals and objectives. Identify and resolve policy issues raised by the study and determine appropriate fee categories.
Description:	Willdan will identify and resolve policy issues typically raised by these studies and address data gaps in order to gain a full understanding of the City's goals for the cost allocation plan. We will establish effective lines of communication and processes for information gathering and review. During this call, we will ask that the City assign a project manager to serve as its primary contact. The selected City project manager will ensure that available data is provided to Willdan in a timely manner, thereby maintaining adherence to the project's schedule. We will obtain and review the current cost allocation methodology and discuss with City staff. The objective of this review is to determine specific areas of focus as they relate to the City's objectives, and to discuss and evaluate current and potential allocation factors.
Meetings:	Project kick-off conference call/web meeting to initiate the project, discuss data needs and methodologies and to address policy issues.
Deliverables:	**Willdan:** If needed, a revised project scope and schedule. **City:** Provide further data requirements and select / introduce City's project manager.

Task 3: Gather Staffing Information and Develop Cost Allocation Plan Model

Objective: Gather information related to indirect staffing and functions. Prepare draft cost allocation plan and model.

Description: This task involves the gathering of specific information, directly from City staff, through interviews and discussion, related to the functions served by indirect staff and the departments served by their activities. This task also focuses on the development of, and/or adjustment of existing, allocation bases, and the development and testing of a model that will ultimately be used to calculate the proper cost allocations derived from data gathered in prior tasks.

The model will also be developed to allocate only those costs eligible under 2 CFR Part 200 guidelines. This is accomplished by loading relevant data into the model, identifying which costs are not allocable under the OMB guidelines. The OMB Super Circular compliant model is valuable as the City may receive Federal or State grant funding that mandates compliance with Federal OMB regulations.

We will utilize budget and organizational information, and other required information gathered from City staff to complete the work in this task. Specific discussions will be held to discuss bases, how central overhead services are provided to and utilized by other departments, cost categories and allocation criteria, and how these will factor into the overall cost allocation methodology.

The model and methodology will also produce fully loaded hourly billing rates for City staff positions. These rates will be suitable for a variety of uses, including billing to CIP projects, and in the OMB Super Circular compliant CAP, to Caltrans (ensuring specific compliance). We can utilize either current positions to develop the hourly rates, create them based on the organizations salary step schedule to account for future position needs, or a hybrid of both methods.

Meetings: Conference calls or in person meeting with staff to understand structure and operations as model and allocation bases are developed. Key staff will be interviewed to best understand central overhead staffing and functions and the departments served.

Deliverables: **Willdan:** One (1) user-friendly model in Microsoft Excel format that provides both a full cost allocation plan and an OMB Super Circular compliant cost allocation plan.

Task 4: Test and Review Cost Allocation Methodology

Objective: Test and review model and results with City.

Description: The draft cost allocation plan model will be reviewed with City staff, and adjusted as necessary, to ensure that preliminary allocations provide an accurate depiction of how the central overhead costs should be borne by the operating programs and funds. We have successfully integrated online meetings using WebEx™ as an element to our approach. This allows us to remotely guide staff through the model review and allows you the opportunity to interactively change inputs and test approaches.

Meetings: Conference calls or online demonstrations (WebEx) with City staff to review the model and preliminary results.

Deliverables: **Willdan and City:** Draft cost allocation plan model review.

Task 5: Prepare and Present Draft Report

Objective: Prepare the draft cost allocation report.

Description: This task involves the draft report preparation. The cost allocation plan's background, model methodologies, and results will be discussed; calculations and supporting data will be presented textually and in easily understood tables and provided to the City.

Meetings: Conference call/web meeting to present the draft report to City staff.

Deliverables: **Willdan:** Draft report for City review and input.

City: Review of draft report, with comments, and edits.

Task 6:	Discuss and Revise Report
Objective:	Review of draft report, cost distribution methods, and model.
Description:	An in-depth review of the draft report and model will be conducted to arrive at an optimum allocation method for each expenditure type. Often, through the course of an engagement, comments usually revolve around issues of: understandability; appropriate levels of enterprise funds' cost recovery, etc.; ease of calculation; and overhead costs' distribution methods. Our reports are structured to include both the full and OMB compliant plan, but in the course of review a separate report is desired for each or just one of the plans, they will be split. Following a round of comments from City staff concerning the draft report, the final report will be prepared for presentation to the City Council.
Meetings:	Conference call with City staff to review the report.
Deliverables:	**Willdan:** Draft report, and revised draft/final report.

Task 7:	Prepare and Present Final Report and Model
Objective:	Prepare and present the final report to the City Council. Educate City staff on the operation and use of the model for future modifications.
Description:	This task is the culmination of the cost allocation plan project. Based on staff comments on the draft report, Willdan will prepare the final report for presentation to the City Council.
Meetings:	One (1) meeting with City staff, City Council or ad hoc committee to present the final plans. We will also provide staff training on the operation and use of the model.
Deliverables:	**Willdan:** Provide one (1) electronic PDF file copy of the final report and model (full and OMB Super Circular compliant); and five (5) bound copies, and one (1) unbound copy to the City. Using Microsoft Word and Excel, an updateable electronic copy of the study and models, as well as related schedules, will also be provided on CD/ROM.

City Staff Support

To complete our tasks, we will need the cooperation of City staff. We suggest that the City assign a key individual to represent the City as the project manager who can function as our primary contact. We anticipate that the City's project manager will:

1) Coordinate responses to requests for information;
2) Coordinate review of work products; and
3) Help resolve policy issues.

Willdan will endeavor to minimize the impact on City staff in the completion of this project. We will ask for responses to initial information requests in a timely manner. If there are delays on the part of the City, we will contact the City's project manager to steer the project back on track. We will keep the City's project manager informed of data or feedback we need to keep the project on schedule.

Willdan will rely on the validity and accuracy of the City's data and documentation to complete the analysis. Willdan will rely on the data as being accurate without performing an independent verification of accuracy and will not be responsible for any errors that result from inaccurate data provided by the client or a third party.

Project Schedule

Willdan understands time is of the essence for the City of Kingsburg to begin this engagement. This schedule can only be met with the cooperation of City staff. Delays in responding to our requests for data and review will result in corresponding delays to the project schedule. If that is the case, we will notify the City immediately of the possible impact on the schedule.

City of Kingsburg
Full and OMB Compliant Cost Allocation Plan

Project Schedule

	January				February				March				
Scope of Services	6	13	20	27	3	10	17	24	2	9	16	23	30
Task 1: Initial Document Request				⌘1									
Task 2: Kick-off / Refine Scope *(conference call)*					⌘2								
Task 3: Gather Staffing Information and Develop Model *(meeting)*								⌘3					
Task 4: Test and Review Cost Allocation Methodology *(conference call)*										⌘4			
Task 5: Prepare and Present Draft Report *(meeting)*											⌘5		
Task 6: Discuss and Revise Report *(conference call)*												⌘6	
Task 7: Prepare and Present Final Report/Train Staff on Model *(meeting)*													⌘7

Legend:

- **⌘1:** Information Request
- **⌘2:** Revised Project Scope and Schedule *(if needed)*
- **⌘3:** User-friendly Model in Microsoft Excel
- **⌘4:** Draft Cost Allocation Plan Model Review
- **⌘5:** Draft Report
- **⌘6:** Revised Draft Report/Final Report
- **⌘7:** Final Report – Hard and Electronic Copies

Qualifications and Experience

Firm Profile

Willdan Financial Services is an operating division within Willdan Group, Inc. (WGI), which was founded in 1964 as an engineering firm working with local governments. Today, WGI is a publicly-traded company (WLDN). WGI, through its subsidiaries, provides professional technical and consulting services that ensure the quality, value and security of our nation's infrastructure, systems, facilities, and environment. The firm has pursued two primary service objectives since its inception—ensuring the success of its clients and enhancing its surrounding communities.

In doing so, Willdan has gained a notable reputation for technical excellence, cost-effectiveness, and client responsiveness in providing superior consulting services. The company's service offerings span a broad set of complementary disciplines that include engineering and planning, energy efficiency and sustainability, and financial and economic consulting. Willdan has crafted this set of integrated services so that, in the face of an evolving environment—whether economic, natural, or built—Willdan can continue to extend the reach and resources of its clients.

Currently, WGI has over 1,300 employees operating from offices in ***Arkansas, Arizona, California, Colorado, Connecticut, District of Columbia, Florida, Illinois, Kansas, Kentucky, Maryland, Nevada, New Jersey, New York, Ohio, Oregon, Utah, Texas, and Washington.***

Established on June 24, 1988, Willdan Financial Services, a California Corporation, is a national firm, and is one of the largest public sector financial consulting firms in the United States. Since that time, we have helped over 1,200 public agencies successfully address a broad range of financial challenges, such as financing the costs of growth and generating revenues to fund desired services. Willdan assists local public agencies by providing the following services:

- User fee studies;
- Cost allocation studies;
- Real estate economic analysis;
- Economic development plans and strategies;
- Housing development and implementation strategies;
- Real estate acquisition;
- Feasibility studies;
- Debt issuance support;
- Financial consulting;
- Development impact fee establishment and analysis;
- Utility rate and cost of service studies;
- Tax increment finance district formation and amendment;
- Long-term financial plans and cash flow modeling; and
- Property tax audits.

Our staff of 80 full-time employees supports our clients by conducting year-round workshops and on-site training to assist them in keeping current with the latest developments in our areas of expertise.

The organization chart located to the right represents Willdan's reporting structure, including the operating groups and the responsible manager; it as well defines the assets available to the City of Kingsburg.

Experience and Expertise

Willdan has provided user fee and cost allocation services to municipal clients for over twenty years; and has prepared comprehensive user fee studies, cost allocation plans, and OMB compliant cost allocation plans for clients throughout California, as well as Arizona, Texas, Florida, and Utah. Willdan's proven and successful track-record conducting user fee studies and cost allocation plan services for public agencies dates to 1998. Since that time, we have developed the expertise to successfully integrate this service into the Financial Consulting Services group's primary functions.

Our record of success within the industry provides assurance of the professionalism and capability we will bring to this engagement. A team composed of project managers and analysts develop and/or update cost allocation plans, along with their frequent companion projects — user fee studies.

Willdan has assembled a project team of four (4) subject matter experts who support public clients across the United States. We are confident that our team possesses the depth of experience that will successfully fulfill the desired work performance. Our employees know and understand the problems facing local government under the current economic climate, and we have oriented our practice to support an agency's modified budget policies and public service priorities.

The team presented within this proposal has worked collectively on numerous projects, such as the one requested by the City of Kingsburg; an established work practice between the team members has been forged, this proven long-standing system has benefited our clients.

Mr. Chris Fisher, Vice President and Group Manager of the Financial Consulting Group, will serve as the primary contact for the City's engagement. The proposed project team collectively maintains over sixty years of experience providing Financial Consulting Services, the project team's key resources are comprised of the following individuals:

- Mr. Chris Fisher, Principal-in-Charge;
- Mr. Tony Thrasher, Technical Project Manager;
- Ms. Priti Patel, Analytical Support; and
- Mr. Robert Quaid, CPA, Quality Assurance

Similar Projects

Listed in the table below, are public agencies in which similar services have been completed, or are currently in progress, in the previous five years, conducted by the Temecula office.

Willdan Financial Services Cost Allocation Plan and User Fee Study Experience	
Contracting Agency	**Project Description**
City of Banning, CA	Cost Allocation Plan, User Fee Study and User Fee Study and Development Impact Fee Study
City of Bellflower, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study
City of Belmont, CA	User Fee Study and Refinement of Cost Allocation Plan
City of Blythe, CA	Cost Allocation Plan and OMB Compliant Plan
City of Brea, CA	Police Department Cost Allocation Plan
City of Cerritos, CA	Development Services User Fee Study
City of Chino Hills, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Claremont, CA	Cost Allocation Plan and User Fee Study
City of Coalinga, CA	User Fee and Rate Study
City of Colton, CA	User Fee Study
City of DeSoto, TX	Comprehensive User Fee Study
City of Dinuba, CA	Cost Allocation Plan
City of El Centro, CA	Comprehensive User Fee Study

Willdan Financial Services Cost Allocation Plan and User Fee Study Experience	
Contracting Agency	**Project Description**
City of El Cerrito, CA	Cost Allocation Plan and Community Development Department User Fee Study
City of El Monte, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study
City of Encinitas, CA	Development Services User Fee Study and Cost Allocation Plan
City of Escondido, CA	Cost Allocation Plan, OMB Compliant Plan, and Comprehensive User Fee Study
City of Fillmore, CA	Cost Allocation Plan, OMB Compliant Plan, and User Fee Study
City of Fountain Hills, AZ	Comprehensive User Fee Study
City of Fontana, CA	Building & Safety User Fee Study
City of Fullerton, CA	Community Development Department User Fee Study
City of Galt, CA	Cost Allocation Plan and OMB Compliant Plan
City of Gardena, CA	Cost Allocation Plan
City of Gilroy, CA	Cost Allocation Plan, OMB Compliant Plan, and User Fee Study
City of Glendale, AZ	Cost Allocation Plan
City of Goleta, CA	Cost Allocation Plan, OMB Compliant Plan, and Comprehensive User Fee Study
City of Hawthorne, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Hayward, CA	Comprehensive Master User Fee Study and Full Overhead Cost Allocation Plan
City of Hayward, CA	Rental Inspection Program Fee Analysis
City of Hesperia, CA	Cost Allocation Plan
City of Indian Wells, CA	Comprehensive User Fee Study
City of Irvine, CA	Overhead Cost Allocation, OMB Compliant Plan and Comprehensive User Fee Study
City of Irwindale, CA	Cost Allocation Plan, User Fee Study and Development Impact Fee Study
City of La Mirada, CA	Cost Allocation Plan and User Fee Study Update
City of La Puente, CA	Cost Allocation Plan, OMB Compliant Plan, and User Fee Study
City of Laguna Hills, CA	Comprehensive User Fee Study and Cost Allocation Plan Update
City of Los Banos, CA	Full Cost Allocation Study, OMB Compliant Plan, and Comprehensive User Fee Study
City of Lynwood, CA	User Fee Study and Cost Allocation Plan, and Updates
City of Mesquite, TX	Cost Allocation Plan and OMB Compliant Plan
City of Mission Viejo, CA	Comprehensive User Fee Study and Cost Allocation Plan
City of Missouri City, TX	Full and OMB Compliant Cost Allocation Plan and User Fee Study
City of Montebello, CA	Cost Allocation Plan Update
City of Montebello, CA	Transit Cost Allocation Plan
City of Monterey Park, CA	Cost Allocation Plan and User Fee Study, and Updates
City of Monterey, CA	Cost Allocation Plan and Indirect Cost Rate
City of Murrieta, CA	Comprehensive User Fee Study, Cost Allocation Plan, and OMB Compliant Plan, and Updates
City of National City, CA	Cost Allocation Plan, OMB Compliant Cost Allocation Plan, User Fee Study, and ISF Allocation Study
City of Napa, CA	Comprehensive User Fee Study and Cost Allocation Plan
City of Oroville, CA	Cost Allocation Plan

Willdan Financial Services Cost Allocation Plan and User Fee Study Experience	
Contracting Agency	**Project Description**
City of Pacifica, CA	Comprehensive Citywide User Fee Study and Charges Rate Study
City of Palm Desert, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Patterson, CA	Comprehensive User Fee Study, Full Cost Allocation Plan, and OMB Compliant Plan
City of Petaluma, CA	Cost Allocation Plan, User Fee Study, CIP Admin Rate & Work Order Rate Analysis, Hourly Overhead Rates, and ISF Allocation Study
City of Petaluma, CA	Cost Allocation Plan Update
City of Pittsburg, CA	User Fee Study and Cost Allocation Plan
City of Rocklin, CA	User Fee Study
City of Richmond, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study
City of St. Helena, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study
City of Salinas, CA	Full Cost Allocation Plan and Comprehensive Fee Study
City of San Bruno, CA	Comprehensive User Fee Study, Cost Allocation Plan, and OMB Compliant Plan
City of San Fernando, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study
City of San Jacinto, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study
City of Santa Ana, CA	User Fee Study
City of Signal Hill, CA	Comprehensive User Fee Study, Cost Allocation Plan, and OMB Compliant Plan
City of Soledad, CA	User Fee Study
City of Surprise, AZ	Full Cost Allocation Plan
City of Tulare, CA	Comprehensive User Fee and Rate Study, Full Cost Allocation Plan, and OMB Compliant Plan
City of Twentynine Palms, CA	Comprehensive User Fee Study, Full Cost Allocation Plan, and OMB Compliant Plan
City of Union City, CA	Comprehensive User Fee Study, Full Cost Allocation Plan, and OMB Compliant Plan
City of Watsonville, CA	Comprehensive User Fee and Rate Study, Cost Allocation Plan, and OMB Compliant Plan, and Updates
City of West Hollywood, CA	Cost Allocation Plan and User Fee Study
City of West Sacramento, CA	Cost Allocation Plan, OMB Compliant Plan, and Comprehensive User Fee Study
City of Yucaipa, CA	Comprehensive User Fee and Rate Study, Full Cost Allocation Plan, and OMB Compliant Plan
County of Placer, CA	Land Development Fee Study
County of San Benito, CA	User Fee Study and Development Impact Fee Study
Kentuckiana Works, KY	OMB Cost Allocation Plan and Updates
Rainbow Municipal Water District, CA	Cost Allocation Plan and OMB Compliant Plan
Sacramento Public Library, CA	Cost Allocation Plan, and Updates
Town of Paradise Valley, AZ	Planning and Engineering Services Fee Study
Town of San Anselmo, CA	Full Cost Allocation Plan and Comprehensive User Fee Study
Town of Sunnyvale, TX	Comprehensive User Fee Study

Project Team

Our management and supervision of the project team is very simple: staff every position with experienced, capable personnel in sufficient numbers to deliver a superior product to the City, on time and on budget. With that philosophy in mind, we have selected experienced professionals for this engagement. We are confident that our team possesses the depth of experience that will successfully fulfill your desired work performance.

Mr. **Chris Fisher** will administer the City project as the **Principal-in-Charge**. He will apply his extensive financial rate design/modeling experience and ability to clearly communicate results through the facilitation of numerous stakeholder forums. In this role, he will attend meetings and presentations, provide technical guidance, produce key study elements, and will be responsible for work deliverables.

Mr. **Tony Thrasher** will serve as the **Technical Project Manager** for this engagement, and primary contact for the fee study project. He will work closely with Mr. Fisher to develop the analyses under the City's scope of services and develop complete and accurate models that will best fit the project needs.

Ms. **Priti Patel** will provide **Analytical Support,** they will work closely with Mr. Fisher and Mr. Thrasher, and the City, to ensure that data is collected, interpreted, researched, and correctly entered into the model.

Mr. **Robert Quaid, CPA,** will provide quality assurance/quality control to this engagement in the role of **Quality Assurance/Technical Advisor.** Mr. Quaid will review the models as a third-party internal reviewer prior to their submittal to City staff. His continual review of data entry and model development assures that the draft, and final products have been thoroughly evaluated for potential errors; thus, providing quality client deliverables, and high levels of integrity and outcomes throughout the duration of the project.

Project Management

Furthermore, to ensure that the project stays on schedule, and is properly focused on City objectives, Mr. Fisher, in collaboration with Mr. Thrasher and Ms. Patel will provide City staff with updates to summarize our progress against the project timeline, and update the status of upcoming deliverables. We will also document discussions leading to important policy decisions and/or the choice of critical assumptions used in constructing the analysis and model. The Project Team will utilize a detailed Project Management Plan from the outset of the engagement to manage and control all proposed activities, deliverable deadlines, client and stakeholder engagement, and quality control.

Willdan will meet with staff to enhance our understanding of the project objectives, review the project timelines, and seek assistance in identifying the best information sources to obtain the necessary inputs to evaluate the City of Kingsburg.

Finally, following key stakeholder discussions, we will schedule a call to summarize findings and direction with City staff, to make certain that we are in agreement with stated objectives, and that feedback is incorporated as appropriate. These steps guarantee that as the project moves forward success will be achieved by continually aligning our approach and work with stakeholder and City objectives, adjusting where necessary.

Staff Continuity

Mr. Fisher has been assigned to serve as the City's representative; and has been selected for this role due to his extensive experience, which includes the preparation and supervision of numerous Cost Allocation Plans and User Fee Studies, as well as his experience presenting to governing bodies, stakeholders, and industry groups.

It is important to note that Mr. Fisher has been with Willdan for more than 20 years, ensuring the City of Kingsburg of continuity and dedication in staffing during the completion of the project.

Resumes

Resumes for Willdan's project team are presented on the following pages.

Chris Fisher

Principal-in-Charge

Education

San Francisco State University, Bachelor of Science, Finance

Areas of Expertise

Cost of Service Analyses

Multi-disciplinary Team Management

Special District Formations

Client Presentations

Proposition 218

Affiliations

California Society of Municipal Finance Officers

Municipal Management Association of Northern California

California Municipal Treasurers Association

20 Years' Experience

Mr. Chris Fisher, Vice President and Group Manager of Willdan's Financial Consulting Services group, will serve as Principal-in-Charge for the City of Kingsburg project. He will also share his extensive knowledge related to cost-of-service principles with members of the project team.

Mr. Fisher joined Willdan in April of 1999, and during that time has managed an array of financial consulting projects for public agencies in California, Texas, Arizona, and Florida, coordinating the activities of resources within Willdan, as well as those from other firms working on these projects. He is one of the firm's leading experts for special district financing related to public infrastructure, maintenance, and services, including public safety.

Related Experience

City of Hayward, CA — Cost Allocation Plan and User Fee Study: Mr. Fisher served as the project manager for the City's full overhead cost allocation plan and OMB A-87 cost allocation plan, along with a comprehensive master user fee study. He worked with the City and Willdan staff to gather the necessary data and is overseeing Willdan's development of the cost allocation model. The City has a complicated and detailed budget and the cost allocation plan that Willdan developed is tailored to their structure and includes provision for several Internal Service Funds.

City of Union City, CA — Comprehensive Fee and Rate Study & Overhead Cost Allocation Plan: Mr. Fisher served as the principal-in-charge for the City's fee study. He oversaw the development of an overhead cost allocation plan, OMB compliant cost allocation plan, as well as a comprehensive user fee study.

City of Petaluma, CA – Overhead Cost Allocation Plan and OMB Circular Plan, User Fee Study, CIP Rate Analysis, and Hourly Overhead Rate Study: Mr. Fisher served as project manager for the project team and provided oversight for this thorough and intensive study for the City of Petaluma. ***The City has hired Willdan for multiple updates since we completed the original study.***

City of Belmont, CA – Master Fee Study and Cost Allocation Refinement: Mr. Fisher served as the project manager for Willdan's work with the City of Belmont and the Belmont Fire Protection District's fee study. Willdan completed a Master Fee Study and an analysis and review of the existing Cost Allocation Plan for the City of Belmont, and a Fee and Rate Study for the Belmont Fire Protection District.

City of Pittsburg, CA —Cost Allocation Plan and User Fee Study: Mr. Fisher provided policy guidance and quality assurance to the City's update and development of a comprehensive user fee study for the development of a master user fee and rate schedule and a cost allocation plan to recover overhead costs related to central service activities.

City of Salinas, CA — Comprehensive Fee Study and Full Cost Allocation Plan: Mr. Fisher served as the project manager for the City of Salinas engagement, to prepare an OMB A-87-compliant full cost allocation plan and comprehensive fee study for the development of a master list of fees. Mr. Fisher led an all-departments overview meeting, where the framework and general process was reviewed, and global practical and policy questions were addressed. Immediately following the overview meeting, individual meetings were held with representatives from each department to discuss their specific fee related activities and gather necessary information to update fees.

City of Irvine, CA — OMB Cost Allocation Plan and Comprehensive User Fee Study: Willdan completed a cost allocation plan and user fee study for the City of Irvine. Mr. Fisher managed and provided quality assurance to this project, ensuring the accuracy of the models, as well as the final reports. He also presented the results to the City's Finance Commission and to the City Council.

City of National City, CA – Cost Allocation Plan, OMB Compliant Cost Allocation Plan, User Fee Study, and ISF Allocation Study: Mr. Fisher served as the principal-in-charge for the City of National City's Cost Allocation Plan, OMB Compliant Cost Allocation Plan, User Fee, and ISF Allocation Study.

C. Fisher
Resume Continued

City of Murrieta, CA – Cost Allocation & OMB Compliant Plan and Comprehensive User Fee Study: Mr. Fisher served as the project manager on the City's fee study. The primary objective for the cost allocation study was to ensure that general government costs were fairly and equitably allocated to appropriate programs and funds. ***The City has recently re-engaged Willdan to conduct an update to both studies.***

City of Signal Hill, CA – Cost Allocation Plan and User Fee Study: As principal-in-charge, Mr. Fisher oversaw the development and review of a Full and OMB compliant cost allocation study and a comprehensive user fee and rate study for the City's master list of fees.

City of DeSoto, TX – User Fee Study: Mr. Fisher served as the principal-in-charge for City's Comprehensive User Fee Study.

Sacramento Public Library Authority, CA — Cost Allocation Plan and OMB Circular A-87: In April 2014, as Project Manager, Mr. Fisher completed the final report for the Sacramento Public Library Authority. Throughout the project, he provided quality assurance to the project, which involved the development of a methodology for this unique venture. Mr. Fisher presented the final report to the Library Authority Board, as well as the Joint Powers Authority. Four annual updates to the CAP were prepared and presented to the Board.

City of Laguna Hills, CA — Comprehensive Cost Allocation Plan and Comprehensive User Fee Study: Mr. Fisher oversaw the update of the City's general overhead allocation plan and cost-of-service user fees.

Tony Thrasher

Technical Project Manager

Education

Bachelor of Science in Economics; California State Polytechnic University, Pomona

Areas of Expertise

Cost Allocation Plans

Fiscal Analysis for User Fees and Rates

District Administration Services

Utility Rate Studies

11 Years' Experience

Due to his cost allocation and user fee analyses experience, Mr. Tony Thrasher has been selected to serve as Technical Project Manager for the City's engagement. Mr. Thrasher is a Senior Project Manager within the Financial Consulting Services group, whereby his responsibilities include managing projects and conducting fiscal analyses for cost allocation plans, user fees, and utility rate studies.

Mr. Thrasher's prior employment was as a financial analyst working in bond, equity, and mortgage-backed security markets for Wells Fargo Bank, Bank of New York Mellon, and Deutsche Bank. His experience includes portfolio accounting, differential analysis, and forecasting.

Related Experience

City of Monterey, CA — Cost Allocation Plan: Mr. Thrasher is serving as the technical project manager for the City of Monterey Cost Allocation Plan engagement and updates. He is assisting in the development of the City's general overhead allocation plan, whereby he applies his expertise on alternative allocation methods. ***The City hired Willdan for the original study, and has since hired us for multiple updates.***

City of Galt, CA — Cost Allocation Plan: As the assigned technical lead, Mr. Thrasher worked directly with City staff to develop the Cost Allocation Model and report and worked with staff to test and adjust the model and methodology where appropriate before finalizing. Following completion of the initial CAP, he worked with the City to update the model for the subsequent budget update.

City of Hayward, CA — Cost Allocation Plan and User Fee Study: For this project, Mr. Thrasher provided analytical support, and was largely responsible for the development of the models. Primary duties include gathering and verifying necessary data, finalizing model figures and generating reports. ***The City hired Willdan to complete the original Cost Allocation Plan and User Fee Study, and has subsequently hired us for updates to both studies.***

City of Richmond, CA — Cost Allocation Plan& User Fee Study: Mr. Thrasher serves as the Project Manager for the City of Richmond's fee study.

City of Petaluma, CA — Overhead Cost Allocation Plan and OMB Circular Plan, User Fee Study, CIP Rate Analysis, and Hourly Overhead Rate Study: Mr. Thrasher provided analytical support for this engagement. His primary duties were to work with City staff to gather data, provide assistance to the project manager, and produce reports. ***The City has hired Willdan for multiple updates since we completed the original study.***

City of Salinas, CA — Full Cost Allocation Plan and Comprehensive Fee Study: Mr. Thrasher provided analytical support for the City of Salinas OMB A-87-compliant full cost allocation plan and comprehensive fee study engagement. He worked closely with City staff to gather and analyze data to produce reports, participated in multiple meetings, and assisted the City appointed Project Manager in the adoption of the new fees.

City of Cerritos, CA — Development Services User Fee Study: Mr. Thrasher served as the technical project manager for this engagement, whereby he designed micro-level allocation models to ensure full-cost recovery for building and safety, planning, community development, and public works departments.

City of Chino Hills, CA — Cost Allocation Plan and Comprehensive User Fee Study: Mr. Thrasher is serving as the technical project manager for the City's Cost Allocation Plan and Comprehensive User Fee Study. He is working directly with the City contact throughout the engagement.

City of Irvine, CA — OMB Cost Allocation Plan and Comprehensive User Fee Study: Serving as the project's analyst, Mr. Thrasher provided analytical support; and designed micro-level allocation models to ensure full-cost recovery for public safety, public works, community development, community services, and administrative departments.

T. Thrasher
Resume Continued

City of Bellflower, CA — OMB Cost Allocation Plan and Comprehensive User Fee Study Update: In Willdan's initial engagement with the City, Mr. Thrasher provided analytical support, with his primary duties including finalizing model figures and generating reports. In the subsequent update of both the CAP and the Fee Study, Mr. Thrasher assumed a lead technical role, working directly with the client to develop a new Cost Allocation Model, update the comprehensive fee model, and resolve policy and fee setting issues. He was directly responsible for delivery of reports and presentations to the City.

City of Mission Viejo, CA — Cost Allocation Plan and User Fee Study: Mr. Thrasher was assigned to work with the City on this project, providing analytical support, gathering data, working with staff to make refinements, and developing cost allocation and fee models to ensure full-cost recovery for building and safety, planning, community development, and public works departments.

City of Indian Wells, CA — User Fee Study: Mr. Thrasher served as the technical project manager for the City's Administrative, Building, Planning and Public Works Departments. The study involved the identification of existing and potential new fees, fee schedule restructuring, data collection and analysis, orientation and consultation, quality control, communication and presentations, and calculation of individual service costs cost recovery levels.

City of National City, CA — Cost Allocation Plan, OMB Compliant Cost Allocation Plan, User Fee Study, and ISF Allocation Study: Mr. Thrasher served as the technical project manager for the City of National City's Cost Allocation Plan, OMB Compliant Cost Allocation Plan, User Fee, and ISF Allocation Study.

City of DeSoto, TX — User Fee Study: Mr. Thrasher served as the technical project manager for City's Comprehensive User Fee Study.

City of Missouri City, TX — Comprehensive User Fee Study and Cost Allocation Plan: Mr. Thrasher served as the technical project manager for City's Fee Study.

City of Mesquite, TX — Cost Allocation Plan: Mr. Thrasher served as the technical project manager for City's Cost Allocation Study.

City of Surprise, AZ — Cost Allocation Plan: Mr. Thrasher served as the technical project manager for the 2017 Cost Allocation Plan to identify the City's costs related to rendering internal central support services, and the allocation of those costs to operating departments.

Kentuckiana Works, KY — Cost Allocation Plan: Mr. Thrasher is serving as the technical project manager for Kentuckiana Works Cost Allocation Plan. This is an ongoing project.

Sacramento Public Library Authority, CA — Cost Allocation Plan and OMB Circular A-87: Mr. Thrasher provided analytical support. His primary duties included finalizing model figures and generating reports.

Priti Patel

Analytical Support

Education

Bachelor of Arts; Business Management, Information Systems and International Business, University of Cincinnati

Areas of Expertise

Cost Allocation Plans

User Fee Studies

Proposition 218

7 Years' Experience

Ms. Priti Patel is a Senior Analyst within the Financial Consulting Services group, whereby she supports project managers in conducting utility rate analyses, fee studies, cost allocation plans, monitoring Proposition 218 compliance, and forming special districts.

Coordinating and conducting activities associated with Cost Allocation Plans and User Fee Studies, including database integration and manipulation, revenue and expenditure analyses, and documentation preparation are just some of Ms. Patel's duties. With these duties, she interacts with clients on a regular basis.

Ms. Patel joined Willdan as an analyst with the District Administration Group, while with DAS she performed research and analysis needed for local government financial issues related to district administration, including document data entry and updating, database management, research and report preparation. She also provided general information on questions pertaining to Assessment Districts and special taxes (such as Mello-Roos Pools), as well as the status of property delinquencies. Ms. Patel came to Willdan with more than five years' experience as an Analyst.

Related Experience

City of Richmond, CA — Cost Allocation Plan & User Fee Study: Ms. Patel is the financial analyst on the City of Richmond's ongoing User Fee Study and Cost Allocation Plan. She is assisting the project manager with gathering and validation of data, development of the models and related analysis, staff interviews and preparation of reports and presentations.

City of Pittsburg, CA —Cost Allocation Plan and User Fee Study: Ms. Patel was assigned to provide assistance to senior project team members on the City of Pittsburg Cost Allocation Plan and User Fee Study engagement. She will be a technical lead for the gathering of data, creation of the models and preparation of study reports and presentations. ***The City hired Willdan for the original study, and for two subsequent updates.***

City of Monterey, CA — Cost Allocation Plan: Ms. Patel is serving as the financial analyst for the City of Monterey Cost Allocation Plan and updates. In this role she is responsible for obtaining updated information and data, reviewing overhead structure and functions and preparing the updated model and report. ***The City originally hired Willdan for the creation of the first Cost Allocation Plan, and has hired us for multiple updates since then.***

City of Chino Hills, CA — Cost Allocation Plan and Comprehensive User Fee Study: Providing analytical support in the preparation of a cost allocation plan and comprehensive fee study, Ms. Patel worked to identify and take into account direct and indirect costs, along with changes in staffing, structure, and service delivery methods. She is also assisting in the preparation of user-friendly Excel-based models that City staff can easily update in the future to determine the proper allocation of expenditures and ongoing full cost of City-provided services.

City of Fillmore, CA — Full Cost Allocation Plan and User Fee Study: Ms. Patel helped develop a cost allocation plan and model that fully allocated central overhead costs to appropriate operating departments, funds, and/or programs. She assisted in the completion of the model and report and worked directly with senior staff to their feedback and revisions.

City of San Fernando, CA — Cost Allocation Plan and Comprehensive User Fee Study: Ms. Patel is currently providing support to senior team members in the preparation of a cost allocation plan, OMB compliant plan and comprehensive user fee study.

City of DeSoto, TX – User Fee Study: Ms. Patel served as the financial analyst for City's Comprehensive User Fee Study.

City of Missouri City, TX – Comprehensive User Fee Study and Cost Allocation Plan: Ms. Patel provided analytical support in the preparation of a full cost allocation plan and comprehensive fee study.

Kentuckiana Works, KY – Cost Allocation Plan: Ms. Patel is the financial analyst assigned to the Kentuckiana Works Cost Allocation Plan engagement.

P. Patel
Resume Continued

Rainbow Municipal Water District, CA — Cost Allocation Plan and OMB Compliant Plan: Ms. Patel provided analytical support to ensure that the District's Cost Allocation Plan and OMB compliant cost allocation model and plan fairly allocated general and administrative overhead service costs to appropriate activities and departments.

City of Laguna Hills, CA — Cost Allocation Plan and Comprehensive User Fee Study: Ms. Patel provided analytical support in the preparation of a full cost allocation plan and comprehensive fee study for the development of a master list of fees.

City of Lake Elsinore, CA — User Fee Study and Cost Allocation Plan: Ms. Patel provided analytical support and gathering budget and allocation basis data for this engagement.

City of National City, CA — Cost Allocation Plan, OMB Compliant Cost Allocation Plan, User Fee Study, and ISF Allocation Study: Ms. Patel is providing analytical support in the preparation of this study, her primary duties include development of the models, finalizing model figures and results, and generating reports.

City of Yucaipa, CA — Cost Allocation Plan and Comprehensive User Fee Study: Provided analytical support in the preparation of a Cost Allocation Plan and OMB compliant cost allocation plan and comprehensive fee study for the development of a master list of fees. Ms. Patel worked to identify and take into account direct and indirect costs, along with changes in staffing, structure, and service delivery methods. She also assisted in the preparation of user-friendly Excel-based models that City staff could easily update in the future to determine the proper allocation of expenditures and ongoing full cost of City-provided services.

City of Dinuba, CA — Cost Allocation Plan Update and Utility Rate Study: Ms. Patel assisted with a utility rate study and a cost allocation plan update for the City. Duties included reviewing relevant documentation, gathering information related to indirect staffing and functions, assisting in the preparation of a comprehensive draft cost allocation model and plan, and testing and reviewing the model and results with project management staff.

Robert Quaid, CPA

Quality Assurance/Technical Advisor

Education

Bachelor of Science, University of Southern California

Areas of Expertise

Fiscal Analysis for User Fees and Rates

Cost Allocation Plans

Acquisition Audit Services

Statutory Financial Reporting

Fund Audits

Quality Review of Community Facilities, Lighting & Landscaping, and Assessment Districts

Affiliations

California Society of Municipal Finance Officers

California Society of CPAs

Certifications/ Licenses

Certified Public Accountant

35 Years' Experience

With his 35 years of extensive experience in public financing, Mr. Robert Quaid has been selected to provide quality assurance/quality control in the role of technical advisor. In his position as a Principal Consultant at Willdan, Mr. Quaid provides project management, procedural support, technical support, and quality review for Willdan's District Administration group, as well as the Financial Services Consulting group specific to cost allocation plans, user fee studies, and special financial analysis.

Prior to joining Willdan, Mr. Quaid worked in the private industry of real estate accounting and finance. He began his career with the public accounting firm formerly known as Haskins & Sells (currently known as "Deloitte & Touche"). His experience includes financial statement analyses, asset administration, computer conversion, and reporting to the Securities and Exchange Commission for several public real estate partnerships. In 1979, Mr. Quaid became a licensed California CPA.

Related Experience

City of Thousand Oaks, CA — Cost Allocation Plan: Mr. Quaid served as project manager for the development of an OMB A-87 compliant cost allocation plan model using fiscal year actual costs as the basis for the allocations. He was responsible for the preparation of the Cost Allocation Plan report and provided cost allocation model training to City staff.

The objective of this project was to determine the appropriate allocation of indirect costs from City General Fund central service departments to the General Fund operating departments/programs and the non-General Fund departments/programs. The plan model included 16 allocation bases allocating costs to over 100 departments and divisions. Both full and OMB A-87 cost allocation models were delivered to the City. Willdan was awarded a four-year contract.

Cities of Fontana, Gardena and Hawthorne, CA — Cost Allocation Plan Projects: For each of these cities, Mr. Quaid served in the role of task manager for the development of an OMB A-87 compliant cost allocation plan model using Microsoft Excel. He was responsible for the preparation of the cost allocation plan report and trained City staff on how to use the cost allocation model.

City of Rialto, CA — Comprehensive User Fee Study: Project manager for the Comprehensive User Fee Study to develop a user fee model in Microsoft Excel and update fees for Planning, Engineering, Building, Public Works, Recreation, Police, Fire, City Clerk, Treasurer and Finance.

City of Cathedral City, CA — Comprehensive User Fee Study: Mr. Quaid served as project manager for a user fee study that required updating fees for Planning, Engineering, Building, Police, Fire, City Clerk, and Finance.

Mr. Quaid has provided Quality Assurance and Quality Control to multiple clients. Provided below are a few examples of clients in which services have been provided in the previous three years.

- City of Belmont, CA
- City of Cerritos, CA
- City of Claremont, CA
- City of Coalinga, CA
- City of DeSoto, TX
- City of El Cerrito, CA
- City of Fillmore, CA
- City of Galt, CA
- City of Hayward, CA
- City of Indian Wells, CA
- City of Missouri City, TX
- City of Monterey, CA
- City of Petaluma, CA
- City of Rocklin, CA
- City of St. Helena, CA
- County of San Benito, CA
- City of San Bruno, CA
- Sacramento Public Library, CA
- City of Salinas, CA
- City of Union City, CA
- City of Watsonville, CA
- City of Yucaipa, CA

Client References

Below are recent project descriptions, including client contact information, that are similar in nature to those requested by the City. We are proud of our reputation for customer service and encourage you to contact these clients regarding our commitment to completing the projects within budget and agreed upon timelines.

City of Monterey, CA

Cost Allocation Plan and Indirect Cost Rates

Willdan completed a cost allocation plan for the City of Monterey. The objective of this project was to determine the appropriate allocation of indirect costs from City General Fund Central Service Departments to the General Fund operating departments/programs and the Non-General Fund departments/programs, which includes enterprise funds. The project involved the development of a full Cost Allocation Plan model, and development of indirect and fully burdened rates for use in projects and services related to the Presidio. Recommended procedures included: analyze expenditures, interview staff, review CAFR, and other financial documents.

Willdan was recently re-selected, through competitive bid, to update the Cost Allocation Plan and to calculate fully burdened hourly staff labor rates.

Client Contact: Ms. Carol Bouchard, CPA, CGFM, Assistant Finance Director
Tel #: (831) 646-3724 | Email: Bouchard@monterey.org

City of Los Banos, CA

Full & OMB Compliant Cost Allocation Plan and Comprehensive User Fee Study

The City of Los Banos sought an outside consultant to prepare a comprehensive study of the City's user fees, as well as the preparation of a Full Cost Allocation Plan Our primary objective for the cost allocation study update was to ensure that general government costs were fairly and equitably allocated to appropriate operating groups, programs and funds, based on tailored and well thought out allocation factors. The Cost Allocation Plan was also created to develop OMB compliant overhead allocations and indirect rates.

For the Cost Allocation Plan, Willdan prepared a comprehensive and flexible model that developed the current allocations and allowed for ease of updates for future years. We also presented the model and a report to the City. For the User Fee Study, Willdan reviewed and analyzed existing user fee programs, and developed a cost of service analysis and model that updated existing fees and incorporated new fees, and used it to create an updated comprehensive fee schedule.

Client Contact: Ms. Sonya Williams, Finance Director
Tel. #: (209) 827-7000 | Email: sonya.williams@losbanos.org

City of Salinas, CA

Comprehensive Fee Study and Full Cost Allocation Plan

Willdan was hired by the City of Salinas to prepare an OMB A-87-compliant full cost allocation plan, and comprehensive fee study for the development of a master list of fees. The Willdan Team led an all-departments overview meeting, where the framework and general process was reviewed, and global practical and policy questions were addressed. Immediately following the overview meeting, individual meetings were held with representatives from each department to discuss their specific fee related activities, and gather necessary information to update fees.

The Willdan Team worked to identify and take into account direct and indirect costs, along with changes in staffing, structure, and service delivery methods. User-friendly Excel-based models were prepared, so that City staff can easily update in the future to determine the proper allocation of expenditures and ongoing full cost of City-provided services.

Willdan was re-selected to provide an update to the Cost Allocation Plan.

Client Contact: Mr. Matt Pressey, CPA, Budget & Finance Director
Tel #: (831) 758-7420 | Email: Mattp@ci.salinas.ca.us

City of Galt, CA
Cost Allocation Plan and OMB Compliant Cost Allocation Plan

Willdan completed a full cost allocation plan and OMB Compliant cost allocation plan for the City of Galt. The Willdan team worked with City staff to gather the necessary data to develop the cost allocation model. The City had a complicated and detailed budget and the cost allocation plan that Willdan developed is tailored to their structure.

Client Contact: Ms. Emily Boyd, Finance Director
Tel. #: (209) 366-7130 | Email: eboyd@ci.galt.ca.us

City of Watsonville, CA
Cost Allocation and OMB Compliant Plan and Comprehensive User Fee Study

The City of Watsonville was seeking an outside consultant to complete a full and OMB compliant cost allocation plan and the preparation of a comprehensive user fee study. Our primary objective for the cost allocation study was to ensure that general government costs were fairly and equitably allocated to appropriate programs and funds, which are based on tailored and well thought out allocation factors.

For the user fee study, the primary objective was to ensure that fees for requested services were calculated to account for the full cost of providing the services, and set appropriately, given City policy and financial objectives.

Upon completion of the update to the cost allocation plan, Willdan utilized the final report to complete the comprehensive user fee study.

Client Contact: Mr. Bill Hays, Assistant Finance Director
Tel #: (831) 768-3450 | Email: william.hays@cityofwatsonville.org

City of Hesperia, CA
Cost Allocation Plan and OMB Compliant Cost Allocation Plan

The City of Hesperia had not updated their Cost Allocation Plan since 2009 and was looking to update the cost allocation study to reflect the current fiscal environment. Through a competitive process they engaged Willdan to create a new CAP and model for the City, that would identify the allocable costs to the City's Central Service Departments and functions, and to distribute those costs to the allocation cost centers in a fair and equitable manner.

Willdan completed a cost allocation plan and OMB Compliant cost allocation plan for the City. The Willdan team worked with City staff to gather the necessary data to develop the cost allocation model.

Client Contact: Mr. Casey Brooksher, Senior Financial Analyst
Tel #: (760) 947-1813 | Email: cbrooksher@cityofhesperia.us

Cost Proposal

Fixed Fee

Based on the corresponding work plan identified within Willdan's Technical Proposal, we propose a ***not-to-exceed - fixed fee of $10,750*** to prepare the Full and OMB Compliant Cost Allocation Plan. The tables below provide a breakdown of this fee by task and project team member.

City of Kingsburg
Full and OMB Compliant Cost Allocation Plan

Fee Proposal

	C. Fisher Principal-in-Charge	T. Thrasher Tech Project Manager	P. Patel Analytical Support	B. Quaid QA/Tech Advisor	Total Hours	Cost
	$ 250	$ 185	$ 125	$210		
Scope of Services						
Task 1: Initial Document Request	-	-	1.0	-	1.0	$ 125
Task 2: Kick-off /Refine Scope	1.0	1.0	1.0	-	3.0	560
Task 3: Gather Staffing Information, Develop Cost Allocation Plan Model	-	4.0	16.0	-	20.0	2,740
Task 4: Test and Review Cost Allocation Methodology	1.0	4.0	12.0	1.0	18.0	2,700
Task 5: Prepare and Present Draft Report	2.0	3.0	8.0	-	13.0	2,055
Task 6: Discuss and Revise Report	1.0	2.0	6.0	1.0	10.0	1,580
Task 7: Prepare and Present Final Report/Train Staff on Model	-	4.0	2.0	-	6.0	990
Total – Cost Allocation Plan	**5.0**	**18.0**	**46.0**	**2.0**	**71.0**	**$10,750**

Notes

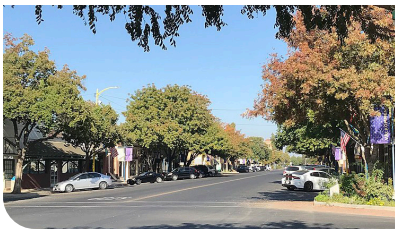
- Our fee includes all direct expenses associated with the project.
- We will invoice the City monthly based on percentage of project completed.
- Additional services or meetings may be authorized by the City and will be billed at our then-current hourly overhead consulting rates.

Hourly Fee Schedule

Our current hourly rates are listed below.

Willdan Financial Services
Hourly Rate Schedule

Position	Hourly Rate
Group Manager	$250
Managing Principal	$240
Principal Consultant	$210
Senior Project Manager	$185
Project Manager	$165
Senior Project Analyst	$135
Senior Analyst	$125
Analyst II	$110
Analyst I	$100



WILLDAN

27368 Via Industria, Suite 200
Temecula, California 92590-4856
800.755.6864 | 951.587.3500 | Fax: 888.326.6864

www.willdan.com

www.FinanceDTA.com

RESPONSE TO REQUEST FOR PROPOSALS (RFP)

CITY OF KINGSBURG

COST ALLOCATION STUDY

October 31, 2019

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds

Newport Beach | San Jose | San Francisco | Riverside
Dallas | Houston | Raleigh | Tampa

I RELEVANT EXPERIENCE

DTA is pleased to submit this proposal to the City. DTA is a public finance and urban economics consulting firm specializing in infrastructure and public services finance. Our firm, which provides public finance consulting services to both public and private sector clients, has offices in Newport Beach, San Francisco, San Jose, and Riverside, California, and branch offices in Dallas and Houston, Texas, Raleigh, North Carolina, and Tampa, Florida. Additional information on DTA is available on our website (www.FinanceDTA.com).

DTA has a staff of 55 employees, all of whom are directly involved solely in public finance. Staff members come from backgrounds in several fields, including land development, public administration, civil engineering, investment banking, economic consulting, redevelopment, law, and land use planning. This diversity of experience and expertise allows DTA to meet a wide variety of challenges related to both the actual work product and client management. All of DTA's staff members have considerable experience in computer-based financial analyses and modeling, which is a key component of the firm's consulting services. This ensures that the development of computer models utilized in the potential fee studies will be in experienced hands.

Since its formation in 1985, DTA has assisted over 3,000 public and private sector clients in meeting their infrastructure and public services goals. DTA has been licensed and registered with the SEC and MSRB as a Municipal Advisor (No. 867-01160) and follows all the fiduciary requirements associated with this designation.

DTA's consulting services include:

- Assessment engineering and special tax consulting;
- Annual administration of ADs and CFDs;
- **Proposition ("Prop") 218 and AB 1600 compliance studies and cost recovery studies;**
- **Public infrastructure and public services financing strategies;**
- Public-private partnerships;
- Fiscal and economic impact analyses;
- Clean Energy Bonds;
- Federal and state grant, loan, and tax credit applications;
- Economic development and revitalization studies; and
- Public improvement construction management services.

DTA has been involved in the formation of over 2,000 public finance districts, with total authorized bonded indebtedness over $60 billion. Our financing programs have utilized a variety of public financing mechanisms, such as CFDs, 1913/1915 Act ADs, 1972 Act LLDs, Certificates of Participation, Tax Allocation Bonds, Sewer and Water Revenue Bonds, Marks-Roos Bond Pools, Integrated Financing Districts, and various types of fee programs. **DTA's level of experience with special district formations is unequaled as our firm is the State of California's leading special tax and assessment consultant, having prepared special tax and assessment formulas on behalf of public agencies for the establishment of over 1,200 CFDs, ADs, and LLDs**. DTA also has considerable experience establishing a variety of financing districts and property owner associations to fund public service shortfalls created by new development.

On a Statewide basis, DTA has planned and implemented Public Facilities Financing Plans ("PFFPs") that have ranged from the quantitative analysis of a single financing mechanism for an individual facility to the preparation of a comprehensive financing plan covering multiple facilities and public services through a series of financing mechanisms. We at DTA feel strongly that our financial analyses provide public officials, landowners, and other interested parties with the level of information needed to make informed decisions regarding land use, infrastructure, and public service financing issues. DTA staff has extensive experience working with various stakeholder groups, including public agencies, public agency municipal staff, residents, local chapters of the Building Industry Association ("BIA"), the Chamber of Commerce, and other interested parties.

DTA's special assessment formulas, some of which have been in use since 1985, are based on a variety of methodologies that have withstood the test of time and legal scrutiny. Our firm's objective has been to take a balanced approach and utilize innovative and state-of-the-art techniques that enable all parties to receive the maximum benefit from public financing. DTA's knowledge and experience have enabled our firm to maximize the capacity of land-secured financing programs while minimizing burdens on homebuyers and other property owners.

DTA Team Resumes

David Taussig
President | David@FinanceDTA.com
Project Role – Principal-in-Charge

Mr. Taussig has over 45 years of experience in the fields of real estate finance and urban economics. His areas of expertise include municipal finance programs for infrastructure and public facilities development, fiscal and redevelopment impact analyses, and land development project feasibility studies.

Mr. Taussig has an extensive background in computerized financial analyses. Since founding DTA in 1985, Mr. Taussig has developed several state-of-the-art analytical methods and modeling approaches and directed the formation of over 1,000 public financing districts and subsequent sale of tax-exempt municipal bonds. These districts have funded public infrastructure and services for many types of residential and non-residential development and included several hundred master-planned communities built throughout California and in several other western states. Mr. Taussig's work has involved both the preparation and implementation of financing plans and his public sector clients have included virtually every major urban county and city within California and hundreds of special districts. He has provided similar consulting services to many of the largest land development firms in the State of California. The financing programs implemented by Mr. Taussig have ranged from land-secured CFDs to redevelopment tax increment programs and lease revenue-based Certificates of Participation. He is also responsible for DTA's successful efforts related to funding opportunities under the American Recovery and Reinvestment Act and various tax credit programs.

Mr. Taussig has also overseen the preparation of numerous feasibility and impact studies involving the computerized analyses of project cash flows and/or impacts on public agencies and landowners. He has assumed project management responsibilities for several dozen AB 1600 Development Fee Justification Studies, including recent studies prepared on behalf of the Cities of Blythe, Coachella, Live Oak, Paso Robles, Perris, Red Bluff, San Luis Obispo, Torrance, and Tustin and the Counties of Riverside, Santa Barbara, and Colusa. He has also handled the preparation of over 100 fiscal impact studies utilized by public agencies to determine the impact of new development or annexations on a municipality.

Before establishing his own firm, Mr. Taussig was Director of Finance for Gfeller Development Company, where he handled all take-out and construction financing for the company's residential projects and infrastructure. He also prepared development project pro formas that were used by prospective lenders and joint venture partners to evaluate the company's proposed projects.

Mr. Taussig was employed for 6 years by Mission Viejo Company ("MVC") where, as the Manager of Housing and Community Development, he was involved in the planning and financing of two planned communities encompassing over 50,000 homes. Mr. Taussig handled a substantial portion of MVC's mortgage financing and infrastructure financing during that period. He also worked for 5 years in the public sector as the Administrator of a Federal housing and community development program and a land use planner. Mr. Taussig's educational background includes a Master's Degree in City Planning from the University of California at Berkeley and B.A. in Economics from Cornell University. He has received full certification from the American Institute of Certified Planners.

Mr. Taussig and the firm are a registered Municipal Advisor with the SEC/MSRB.

Nathan Perez, Esq.
Managing Director | Nate@FinanceDTA.com
Project Role – Project Manager

Mr. Perez has a background in law, economics, business administration, and statistical analyses. Since joining DTA, Mr. Perez has been involved in all aspects of the formation and implementation of hundreds of Mello-Roos CFDs and other ADs throughout California, New Mexico, Arizona, Texas, and Washington, with responsibilities related to developing tax spread pro forma analyses and preparing Rates and Methods of Apportionment ("RMAs"), Public Reports, and overlapping debt analyses.

Mr. Perez also has extensive expertise in the preparation, peer review, and defense of hundreds of DIF studies. This includes considerable work related to the preparation of facilities needs lists and apportionment of infrastructure and services costs to many land uses based on benefit criteria. He has also specialized in the apportionment of costs and setting of service levels for the construction and maintenance of law enforcement and fire protection facilities, open space acquisition, parkland, transportation facilities, drainage facilities, government services facilities, community centers, and library facilities. He has also completed nearly 175 FIRs and 55 economic development analyses for a variety of residential, commercial, and mixed-use developments throughout California and 10 other states.

Finally, his experience as an attorney has allowed Mr. Perez to effectively and efficiently evaluate dozens of state and Federal legal, regulatory, and administrative frameworks related to public finance and infrastructure development.

Before joining DTA, Mr. Perez worked for the Boston office of an international law firm, where he advised sponsors, managers, and investors on the tax aspects of fund formation and investment. He is admitted to the bar in both Massachusetts and California. Mr. Perez received his law degree from Harvard Law School and B.A. in Economics and History, with highest distinction, from the University of North Carolina at Chapel Hill.

Mr. Perez is an active member of the Urban Land Institute ("ULI"), California Bar Association, and Hispanic National Bar Association.

He also holds a Series 50 and Series 54 license as a registered Municipal Adviser with the SEC/MSRB under rules promulgated following the Dodd-Frank Act in 2010.

Steve Runk, P.E.
Vice President, Engineering Services | Steve@FinanceDTA.com
Project Role – Engineer (State License Number C23473 – California Registered Civil Engineer)

Mr. Runk has over 45 years of experience in the design and construction management of major civil engineering projects, including roadways, bridges, sewer and water improvements, and flood control facilities, grading for public works projects, and construction of commercial and industrial buildings. Mr. Runk's specific responsibilities have included design, quality control, specifications, estimates, construction bid packages, construction coordination and management, cost analyses and cost control, scheduling, manpower forecasting, staffing, and marketing. He has also assisted public agencies and developers in the procurement of funding from the California Department of Transportation ("Caltrans") and other Federal and State agencies.

Mr. Runk has a proven track record of meeting schedules and adhering to budgets. Since joining DTA in 2000, he has worked with local agencies to resolve community issues and negotiate scope changes with contractors to ensure the timely and satisfactory completion of construction projects. He has also acted as the Project Manager for the establishment of ADs and preparation of numerous AB 1600 Development Fee Justification Studies. Mr. Runk specializes in preparing assessment apportionment formulas and fee studies for roads, storm drains, and water and wastewater facilities.

Before joining DTA, Mr. Runk, as Senior Construction Manager for Holmes & Narver, Inc., successfully completed the construction of the SR-41 Freeway in Fresno County, which was the County's first Measure "C" sales tax-funded freeway. Before this project, Mr. Runk successfully completed the construction of the SR-71 Freeway in Chino/Chino Hills, California. This $98 million project was the first Measure "M" sales tax-funded project for the San Bernardino Associated Governments ("SANBAG"). Mr. Runk's responsibilities on both projects included contract management, quality control, public relations, cash flow analyses, project closeout, and compliance with Federal and State funding requirements.

Previously, Mr. Runk held positions with various public and private engineering entities in which he delivered projects requiring a wide variety of engineering expertise. He holds a B.S. in Engineering from the University of California at Los Angeles and an M.S. in Civil Engineering from California State University at Long Beach. Mr. Runk is a registered Civil Engineer in the States of California and Washington.

Kuda Wekwete
Senior Vice President | Kuda@FinanceDTA.com
Project Role – Task Specialist

Mr. Wekwete has a background in mathematical modeling and statistical analyses. Since joining DTA in 2005, Mr. Wekwete has been assisting senior staff at DTA in the formation of CFDs, ADs, and LLDs and sale of special district bonds. His work has involved the preparation of tax spreads and overlapping debt analyses for the formation and/or sale of bonds for over 175 special districts established throughout California. In this role, Mr. Wekwete has prepared RMAs, CFD and Engineer's Reports, and documents required for the formation of CFDs, sale of property, and annual levying of special taxes.

Mr. Wekwete has also been actively involved in the preparation of dozens of impact fee studies, especially in the areas of transportation infrastructure costing, and apportionment of these costs over various land use types based on benefit criteria. His engineering background has enabled him to assist DTA's Vice President of Engineering Services in applying a variety of apportionment methodologies to the development of fee studies and establishment of Benefit ADs for public sector clients.

Mr. Wekwete also has experience in the preparation of FIRs, tax increment analyses, and PFFPs and has performed due diligence services and prepared disclosure documentation for land purchasers, public agencies, and lenders.

Mr. Wekwete received his B.S. in Operations Research & Industrial Engineering from Cornell University and M.S. in Operations Research and Industrial Engineering from Columbia University. He also holds a Series 50 license as a registered Municipal Adviser with the SEC/MSRB under rules promulgated following the Dodd-Frank Act in 2010.

Cost Allocation Study

Task 1 – Kickoff Meeting

DTA will attend a kickoff meeting with all key City staff to gain an understanding of the City's goals and objectives for the Cost Allocation Plan. Both DTA and management shall discuss proposed timesheet-related questions that can be included in surveys to be completed by staff.

Task 2 – Data Collection and Analysis

DTA shall coordinate with City staff to develop a format for the survey to be completed by staff regarding the time they spend on each activity and any other tasks identified under Task 1. Timekeeping data will be collected through department records, or if records are unavailable, self-reported estimates by department staff in their responses to the survey. Self-reported estimates will be gathered through a structured data collection form. DTA will assist City staff through completion of the form to ensure the collection of the necessary level of detail describing staff time. Furthermore, DTA will need timely responses from City staff to our survey questions if the City's target completion date is February 29, 2020.

Task 3 – Full Cost Calculations

<u>Subtask 3A – Calculate Direct Costs</u>

Using the time and salary data gathered under Task 2, a spreadsheet outlining the direct costs of fee-generating services and activities will be created. Direct costs will be those that can be identified specifically with a particular final cost objective. Typical direct costs include the compensation of employees for the time devoted and identified specifically to the objective, cost of materials acquired, consumed, or expended, equipment and other approved capital expenditures, and travel expenses.

<u>Subtask 3B – Calculate Indirect Costs</u>

Indirect cost figures derived from the City's existing CAP, Operating Budget, or other City data will be incorporated to identify an appropriate overhead allocation in our indirect cost calculations. Indirect costs are those incurred for a common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically benefitted.

<u>Subtask 3C – Calculate the Full Cost of Service</u>

The results of the previous subtasks will be combined to create a full cost of fee generating services. The full cost of services may be expressed as a flat fee, dollars per direct hour, and/or total dollars. Some or all of the following cost categories will be represented in the full cost of services:

- Overhead (departmental);
- Direct (fee-generating) service provision;

- Indirect (non-fee-generating) support activities;
- Indirect activities allocated between fee-generating and non fee generating work, such as paid absences and training; and
- Associated non-labor costs..

Task 4 – Draft and Final Reports

Subtask 4A – Draft Report

DTA will prepare a draft Cost Allocation Plan that documents the methods used and objectives and clearly explains the cost allocation approach. The Cost Allocation Plan findings, conclusions, and recommendations will be submitted for City staff review and input. Revisions will be reflected, as appropriate, to incorporate warranted changes suggested by the City.

Subtask 4B – Final Report

DTA will prepare a final Cost Allocation Plan based on revisions suggested by the City. The detail of the analysis will be included as a technical appendix that will provide the background for each department's fees

Subtask 4C – Presentation to the City Council

DTA will also prepare a presentation for the City Council that will address the Cost Allocation Plan.

Fees for services shall be charged on an hourly basis according to the rates in the **fee schedule** below, with invoices being submitted to City monthly. The estimated fees for services are not to exceed $27,500 for a Cost Allocation Study.

Table1: Proposed Budget for the Cost Allocation Study

Project Task	Est. Hours	Charge
Task #1: Kickoff Meeting	6	$1,250.00
Task #2: Comparative Analysis with Neighboring Agencies	15	$2,500.00
Task #3: Data Collection and Analysis	38	$7,000.00
Task #4: Full Cost Calculations	38	$7,000.00
Task #5: Fee Evaluation	26	$4,750.00
Task #6: Draft and Final Reports	30	$5,000.00
Comprehensive Cost Allocation Study Budget Total	**153**	**$27,500.00**

Additional meetings (more than the meetings specified in the Scope of Work) shall be charged at the rate of $2,500 per meeting.

Fees for services shall be charged according to the professional services fee schedule identified in Table 2.

Table 2: DTA's Fee Schedule

2019 Fee Schedule	
President/Managing Director	$290/Hour
Senior Vice President	$250/Hour
Vice President	$225/Hour
Senior Manager	$200/Hour
Manager	$185/Hour
Senior Associate	$175/Hour
Associate II	$165/Hour
Associate I	$150/Hour
Research Associate II	$140/Hour
Research Associate I	$125/Hour

Out-of-pocket and administrative expenses shall be equal to 3% of DTA's billings for labor, plus travel expenses and any outside vendor payments, not to exceed $750. All hourly rates for services apply through December 31, 2019, and are subject to a cost-of-living increase. On or about the first two weeks of each month during which consulting services are rendered, DTA shall present to City an invoice covering the current consulting services performed and reimbursable expenses incurred under this Notice of Authorization. Invoices shall be paid by City within 30 days of each invoice. A 1.2% charge may be imposed monthly against accounts not paid within 45 days of each invoice. The prevailing party in any legal action brought by one party against the other and arising out of this Consultant Agreement shall be entitled, besides any other rights and remedies it may have, to reimbursement for

its expenses, including court costs and reasonable attorneys' fees.

A Limitations – Cost Allocation Study

The labor costs in Table 1 include attendance at a total of one (1) formal meeting with City staff, stakeholders, and/or City Council. Attendance at over one (1) formal meeting, detailed written responses to resolve disputes, or preparation of more than one set of major revisions to the Draft Report will be classified as Additional Work and may require additional billing at hourly rates identified in Table 2 if the maximum fee levels have been exceeded.

Other examples of Additional Work shall include:

- Additional analyses based on revised assumptions requested by City, including possible changes once the preparation of Draft Administrative Report has been initiated and adjustments to assumptions once the Draft Administrative Report has been approved;
- Inclusion of Utility Fees and Development Fees;
- Negotiations with stakeholders once the Final Report has been prepared; and
- Actual implementation of fee programs.

The maximum fees in Table 1 assume the review and implementation of the fee program with a schedule between initiation of services and public outreach that is no longer than six (6) months.

www.FinanceDTA.com

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SAN JOSE, CA 95113
PHONE: (800) 969-4DTA

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds

Meeting Date:	01/28/2020
Agenda Item:	5

FINANCE COMMITTEE STAFF REPORT

REPORT TO: **Finance Committee**

REPORT FROM: **Alma Colado, Finance Director** **REVIEWED BY: AH**

AGENDA ITEM: **2019-2020 Mid-year Budget Amendment**

ACTION REQUESTED: ___Ordinance ___Resolution _✓_Motion ___Receive/File

EXECUTIVE SUMMARY

Included in your packet are year to date revenue and expenditure numbers for 2019-2020. As part of our review of the first six months, we are examining line items that require adjustment action by the City Council. The majority of City funds are (both revenue and expenditure) trending normally. Many of the large revenues are usually received in the second half of the fiscal year, so the revenues do appear lower relative to the current date.

There are 16 amendments that need to be addressed specifically; each taking place in the General Fund, Special Revenue Fund, Enterprise Fund, Measure E Fund and Internal Service Fund.

RECOMMENDED ACTION BY

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

POLICY ALTERNATIVE(S)

1. NA

REASON FOR RECOMMENDATION/KEY METRIC

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

FINANCIAL INFORMATION

FISCAL IMPACT:

1.	Is There A Fiscal Impact?	Yes
2.	Is it Currently Budgeted?	Varies
3.	If Budgeted, Which Line?	Varies

PRIOR ACTION/REVIEW

None

BACKGROUND INFORMATION

There are 16 line items funds that require a mid-year adjustment to reflect payments. Each of the expenditures was approved previously by City Council, and the proposed amendments help provide clarity in the budget document, as well as to properly reflect spending and the year in which it occurred.

Requested Appropriations

1. Finance – Professional Services (001-2000-519-5270)
   Budgeted Amount: $12,000 Proposed Amount: $35,000
   - Total amendment amount: $23,000
   - The amendment is necessary to cover costs due to re-apportionment on the district tax for 2017 Q4. The city has an agreement with a third party vendor to track and take action on tax apportionment that have been distributed to the wrong jurisdictions. In this case, $114,000 was apportioned to the wrong location, but ultimately was recovered.
   - Funds will be offset from the additional sales tax revenue.

2. Facility Maintenance – Capital Outlay (001-4600-549-5701)
   Budgeted Amount: $0 Proposed Amount: $13,500
   - Total amendment amount: $13,500
   - This amendment is necessary to cover costs for new HVAC unit for Fire department station #1. The unit was over 15 years old and failed.
   - Funds will be offset from General Fund Balance.

3. Federal Projects Fund -18th & Kern Lighted Crosswalk fund (054-9100-549-5749) Budgeted Amount: $40,769 Proposed Amount: $100,769
   - Total amendment amount: $60,000
   - This amendment is to show the full expenditure for the 18th & Kern Lighted Crosswalk project.
   - Funds will be offset from federal congestion mitigation air quality grant funds and local match funds.

4. Federal Projects Fund – Mehlert Ave Reconstruction (059-9100-549-5750) Budgeted Amount: $0 Proposed Amount: $182,205
   - Total amendment amount: $182,205
   - This amendment is necessary to cover costs for Mehlert reconstruction (12th to FWY 99 Off Ramp). Staff originally budgeted the local share but desires to show the full amount in a separate fund for grant tracking purposes.
   - Funds will be offset from RSTP Grant and LTF 8 local share.

5. Local Transportation Fund – Street Striping Program (104-9100-549-5275) Budgeted Amount: $10,000 Proposed Amount: $15,000
   - Total amendment amount: $5,000
     This amendment is necessary to cover costs for Street Striping (various street locations). The additional amount is a carry-over from FY19, as the work was held off until FY20 to encompass a larger project.
   - Funds will be offset from LTF 8 local share.

6. Measure C Fund – Memorial Park ADA Ramp Installation (105-9400-549-5765) Budgeted Amount: $15,000 Proposed Amount: $25,000
   - Total amendment amount: $10,000
   - This amendment is necessary to cover costs for ADA ramp installation at Memorial Park
   - Funds will be offset from Measure C funds.

7. Pool Fund -Crandell Pool Improvements Project (021-9100-529-5701) Budgeted Amount: $0 Proposed Amount: $630,000
   - Total amendment amount: $630,000
   - This amendment is necessary to cover costs for Crandell pool improvements project (re-plastering, tile repairs, decking repairs, lighting upgrades and associated improvements)
   - Funds will be offset from grant provided by the Tri-County Health Care District and the High School (per the JPA).

8. Measure E (Fire) Radios and Equipment (106-6200-549-5710) Budgeted Amount: $10,000 Proposed Amount: $32,000
   - Total amendment amount: $22,000
   - The amendment is necessary to cover the cost for purchasing 13 radios and set up fees.
   - Funds will be offset from Measure E Fund Balance.

9. Measure E (Fire) Protective Clothing (106-6200-549-5712) Budgeted Amount: $8,000 Proposed Amount: $15,000
   - Total amendment amount: $7,000
   - The amendment is necessary to cover the cost for purchasing protective clothing and boots for additional staff to staff the second ambulance.
   - Funds will be offset from Measure E Fund Balance.

10. Fire Fund- Office Supplies (320-6200-539-5201) Budgeted Amount: $1,500 Proposed Amount: $5,000
    - Total amendment amount: $3,500
    - The amendment is necessary to cover the cost for office supplies and postage.
    - Funds will be offset from Fire Fund Balance.

11. Fire Fund- Station #1 Furniture (320-6200-539-5727) Budgeted Amount: $0 Proposed Amount: $11,000
    - Total amendment amount: $11,000
    - The amendment is necessary to cover cost for new furniture at Station #2.
    - Funds will be offset from Donations provided to Fire Department.

12. CalPERS UAL Internal Service Fund- CalPERS Miscellaneous Plan (502-5300-515-5150) Budgeted Amount: $200,000 Proposed Amount: $300,000
    - Total amendment amount: $100,000
    - The amendment is necessary to cover the additional payment made to lower long-term liability.
    - Funds will be offset from Internal Service Fund Balance.

13. CalPERS UAL Internal Service Fund- CalPERS Safety Police Plan (502-5300-515-5152) Budgeted Amount: $200,000 Proposed Amount: $300,000
    - Total amendment amount: $100,000
    - The amendment is necessary to cover the additional payment made to lower long-term liability.
    - Funds will be offset from Internal Service Fund Balance.

14. CalPERS UAL Internal Service Fund- CalPERS Safety Fire Plan (502-5300-515-5154) Budgeted Amount: $200,000 Proposed Amount: $250,000
    - Total amendment amount: $50,000
    - The amendment is necessary to cover the additional payment made to lower long-term liability.
    - Funds will be offset from Internal Service Fund Balance.

Revenue Adjustments

15. Fire Fund – Miscellaneous Revenue – (320-0000-462-0100) Budgeted Amount: $0
    Proposed Amount: $23,000
    - Total amendment amount: $23,000
    - This amendment is to reflect actual revenues received from donations to Station #2 furniture and the sale of surplus equipment.
    - Funds will be used to offset Fire department expenditures.

16. Fire Fund – From Other Agencies Revenue – (320-0000-462-0210) Budgeted Amount: $0
    Proposed Amount: $4,000
    - Total amendment amount: $4,000
    - This amendment is to reflect actual revenues received from the use of Fire Station #2 for training and for instructional services.
    - Funds will be used to offset Fire department expenditures.

General Ledger
Department Revenue and Expense Report

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

User: almac
Printed: 1/23/2020 4:13:14 PM
Period 01 - 12
Fiscal Year 2020

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
001	**GENERAL FUND**								
	Revenue								
0000	**Department**								
	PROPERTY TAXES								
001-0000-401-0100	PROPERTY TAX TEETER	-1,160,638.32	0.00	585,004.05	-585,004.05	-575,634.27	0.00	49.60	
001-0000-401-0201	UNSECUREDCURRENT	-62,000.00	693.82	1,387.64	-693.82	-61,306.18	0.00	98.88	
001-0000-401-0202	UNSECUREDPRIOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-0000-401-0301	SUPPLEMENTALCURRENT	-17,500.00	929.10	5,344.12	-4,415.02	-13,084.98	0.00	74.77	
001-0000-401-0302	SUPPLEMENTALPRIOR	-1,000.00	7,886.20	9,480.77	-1,594.57	594.57	0.00	-59.46	
001-0000-401-0400	REAL PROPTY TRANSFER TAX	-30,000.00	0.00	14,437.85	-14,437.85	-15,562.15	0.00	51.87	
001-0000-401-0600	RESIDUAL PROPERTY TAX	-155,000.00	0.00	72,584.25	-72,584.25	-82,415.75	0.00	53.17	
	PROPERTY TAXES	***-1,426,138.32***	***9,509.12***	***688,238.68***	***-678,729.56***	***-747,408.76***	***0.00***	***52.41***	
	OTHER TAXES								
001-0000-401-0500	HOMEOWNERS	-13,500.00	0.00	5,914.02	-5,914.02	-7,585.98	0.00	56.19	
001-0000-402-0101	SALES TAX	-415,192.05	72,978.05	238,644.85	-165,666.80	-249,525.25	0.00	60.10	
001-0000-402-0102	IN-LIEU SALES TAX	-649,402.95	72,590.93	297,204.39	-224,613.46	-424,789.49	0.00	65.41	
001-0000-402-0103	LOCAL PUBLIC SAFETY	-20,000.00	2,302.41	15,481.80	-13,179.39	-6,820.61	0.00	34.10	
001-0000-403-0101	MVLF	-1,105,000.00	0.00	577,588.00	-577,588.00	-527,412.00	0.00	47.73	
001-0000-403-0102	MVLF IN-LIEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-0000-403-0200	FRANCHISE TAX	-396,000.00	19,984.65	70,777.11	-50,792.46	-345,207.54	0.00	87.17	
001-0000-403-0300	TRANSIENT OCCUPANCY TAX	-333,540.00	0.00	99,787.82	-99,787.82	-233,752.18	0.00	70.08	
	OTHER TAXES	***-2,932,635.00***	***167,856.04***	***1,305,397.99***	***-1,137,541.95***	***-1,795,093.05***	***0.00***	***61.21***	
	LICENSES, PERMITS & FEES								
001-0000-411-0101	BUSINESS LICENSES	-175,000.00	1,686.15	128,459.80	-126,773.65	-48,226.35	0.00	27.56	
001-0000-411-0102	BUSINESS LIC-1ST TIME APP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-0000-411-0103	SB 1186 FEE	-4,500.00	232.80	0.00	232.80	-4,732.80	0.00	105.17	
001-0000-411-0200	DOG LICENSES	-3,400.00	0.00	380.00	-380.00	-3,020.00	0.00	88.82	
001-0000-431-0101	OFF-SITE PLAN CHECK FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-0000-431-0102	REZONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-0000-431-0103	GENERAL PLAN AMENDMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-0000-431-0104	PLANNING & ZONINGVARIANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-0000-431-0105	HOME OCCUPATION	-750.00	0.00	800.00	-800.00	50.00	0.00	-6.67	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail
001-0000-431-0106	CONDITIONAL USE PERMIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0107	SITE PLAN REVIEW	0.00	0.00	12,700.00	-12,700.00	12,700.00	0.00	0.00
001-0000-431-0108	PARCEL MAPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0109	TRACT MAPS	0.00	0.00	800.00	-800.00	800.00	0.00	0.00
001-0000-431-0110	ENCROACHMENTS	-20,000.00	0.00	19,393.03	-19,393.03	-606.97	0.00	3.03
001-0000-431-0112	SUBDIVISION MONUMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0114	ANNEXATION	0.00	0.00	1,750.00	-1,750.00	1,750.00	0.00	0.00
001-0000-431-0115	MISC PLANNING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0116	PLANNED UNIT DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0118	CONSTRUCT & DEBRIS DEMO	-4,000.00	2,600.00	13,375.00	-10,775.00	6,775.00	0.00	-169.38
001-0000-431-0119	ZONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0120	ENVIRONMENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0130	BUILDING PERMITS	-115,000.00	585.00	194,171.95	-193,586.95	78,586.95	0.00	-68.34
001-0000-431-0131	PLUMB ELECAIR COND	-12,000.00	348.00	13,082.13	-12,734.13	734.13	0.00	-6.12
001-0000-431-0132	STRONG MOTION TAX-RESIDEN	-700.00	12.46	2,220.42	-2,207.96	1,507.96	0.00	-215.42
001-0000-431-0133	STRONG MOTION TAX-COMM	-750.00	0.00	692.71	-692.71	-57.29	0.00	7.64
001-0000-431-0134	ENERGY SURCHARGE	-4,000.00	0.00	21,832.51	-21,832.51	17,832.51	0.00	-445.81
001-0000-431-0135	PLAN CHECK FEE	-75,000.00	890.00	188,550.38	-187,660.38	112,660.38	0.00	-150.21
001-0000-431-0136	GRADING & INSPECTION-COMM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-431-0137	BSC FEES	0.00	6.00	880.00	-874.00	874.00	0.00	0.00
001-0000-431-0138	FIRE SPRINKLER	0.00	0.00	926.07	-926.07	926.07	0.00	0.00
001-0000-432-0101	POLICE FINES	-12,000.00	1,043.59	6,613.44	-5,569.85	-6,430.15	0.00	53.58
001-0000-432-0102	POLICE SERVICES	-24,000.00	0.00	10,646.24	-10,646.24	-13,353.76	0.00	55.64
001-0000-432-0103	COUNTY JAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-432-0104	PARKING FINES	-250.00	25.00	175.00	-150.00	-100.00	0.00	40.00
	LICENSES, PERMITS & FEES	***-451,350.00***	***7,429.00***	***617,448.68***	***-610,019.68***	***158,669.68***	***0.00***	***-35.15***
	USE OF MONEY AND PROPERTY							
001-0000-452-0101	SALE OF PROPERTY	0.00	0.00	1.00	-1.00	1.00	0.00	0.00
001-0000-452-0102	SALE OF MAPS & PUBS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-453-0100	RENTS	-9,210.00	0.00	5,622.50	-5,622.50	-3,587.50	0.00	38.95
	USE OF MONEY AND PROPERTY	***-9,210.00***	***0.00***	***5,623.50***	***-5,623.50***	***-3,586.50***	***0.00***	***38.94***
	INTERGOVERNMENTAL							
001-0000-421-0103	DOMESTIC VIOLENCE GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-421-0105	STATE EMERG TELEPHONE GRT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-421-0110	DOJ GRANTS	0.00	0.00	1,526.31	-1,526.31	1,526.31	0.00	0.00
001-0000-421-0111	CAL GRIP GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-421-0201	OES GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-421-0202	HOMELAND SECURITY-POLICE	0.00	0.00	4,200.00	-4,200.00	4,200.00	0.00	0.00

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail Uncollect
001-0000-463-0119	ACT TASK FORCE REIMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	INTERGOVERNMENTAL	***0.00***	***0.00***	***5,726.31***	***-5,726.31***	***5,726.31***	***0.00***	***0.00***
	CHARGES AND SERVICES							
001-0000-432-0105	POST REIMBURSEMENT	-10,000.00	0.00	14,591.24	-14,591.24	4,591.24	0.00	-45.91
001-0000-433-0101	PARK RESERVATION FEES	-7,000.00	37.50	2,165.00	-2,127.50	-4,872.50	0.00	69.61
001-0000-433-0102	SUMMER PROGRAM FEES	-29,750.00	0.00	2,266.00	-2,266.00	-27,484.00	0.00	92.38
001-0000-433-0103	AFTER SCHOOL PROGRAM FEES	-105,300.00	420.00	59,943.00	-59,523.00	-45,777.00	0.00	43.47
001-0000-433-0302	SPEC EVENTS INS CITY FEE	0.00	0.00	25.00	-25.00	25.00	0.00	0.00
001-0000-434-0100	GARAGE	-8,000.00	0.00	5,534.99	-5,534.99	-2,465.01	0.00	30.81
001-0000-434-0101	GARAGE8020 GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-463-0101	ST ROUTE 201 MAINT	-5,430.00	0.00	2,715.10	-2,715.10	-2,714.90	0.00	50.00
001-0000-464-0100	TROLLEY RENTAL	0.00	1,207.55	993.35	214.20	-214.20	0.00	0.00
	CHARGES AND SERVICES	***-165,480.00***	***1,665.05***	***88,233.68***	***-86,568.63***	***-78,911.37***	***0.00***	***47.69***
	OTHER REVENUE							
001-0000-422-0101	PEG MONEY	-15,000.00	3,997.01	8,100.98	-4,103.97	-10,896.03	0.00	72.64
001-0000-432-0106	POLICE GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-462-0100	MISCELLANEOUS	-96,000.00	500.00	12,988.16	-12,488.16	-83,511.84	0.00	86.99
001-0000-462-0169	MISCELLANEOUS RESTITUTION	0.00	0.00	10,204.69	-10,204.69	10,204.69	0.00	0.00
	OTHER REVENUE	***-111,000.00***	***4,497.01***	***31,293.83***	***-26,796.82***	***-84,203.18***	***0.00***	***75.86***
	INTEREST INCOME							
001-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-451-0102	INTEREST INCOME GUN CLUB	0.00	94.16	462.28	-368.12	368.12	0.00	0.00
	INTEREST INCOME	***0.00***	***94.16***	***462.28***	***-368.12***	***368.12***	***0.00***	***0.00***
	TRANSFERS							
001-0000-471-0101	FROM OTHER FUNDS	-100,000.00	0.00	0.00	0.00	-100,000.00	0.00	100.00
001-0000-471-0102	FROM RDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-471-0103	FROM LTF ART 8	-20,500.00	0.00	0.00	0.00	-20,500.00	0.00	100.00
001-0000-471-0104	FROM MEASURE C	-20,500.00	0.00	0.00	0.00	-20,500.00	0.00	100.00
001-0000-471-0105	FROM AMBULANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-471-0106	FROM GAS TAX	-20,500.00	0.00	0.00	0.00	-20,500.00	0.00	100.00
001-0000-471-0108	FROM WATER	-320,000.00	0.00	0.00	0.00	-320,000.00	0.00	100.00
001-0000-471-0109	FROM SOLID WASTE	-200,000.00	0.00	0.00	0.00	-200,000.00	0.00	100.00
001-0000-471-0111	FROM GEN FUND BALANCE	-187,000.00	0.00	0.00	0.00	-187,000.00	0.00	100.00
001-0000-493-0101	CAPITAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TRANSFERS	***-868,500.00***	***0.00***	***0.00***	***0.00***	***-868,500.00***	***0.00***	***100.00***
0000	**Department**	**-5,964,313.32**	**191,050.38**	**2,742,424.95**	**-2,551,374.57**	**-3,412,938.75**	**0.00**	**57.22**
	Revenue	**-5,964,313.32**	**191,050.38**	**2,742,424.95**	**-2,551,374.57**	**-3,412,938.75**	**0.00**	**57.22**
	Expense							

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail Uncollect
1000	**MAYOR & COUNCIL**							
	PERSONNEL SERVICES							
001-1000-519-5101	SALARIES	15,600.00	9,050.00	750.00	8,300.00	7,300.00	0.00	46.79
001-1000-519-5121	FICA	1,193.00	692.47	57.39	635.08	557.92	0.00	46.77
001-1000-519-5131	EAP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PERSONNEL SERVICES	***16,793.00***	***9,742.47***	***807.39***	***8,935.08***	***7,857.92***	***0.00***	***46.79***
	MATERIAL & SERVICES							
001-1000-519-5214	PRINTING & ADVERTISING	0.00	60.97	0.00	60.97	-60.97	0.00	0.00
001-1000-519-5261	LIABILITY INSURANCE	443.00	0.00	0.00	0.00	443.00	0.00	100.00
001-1000-519-5262	PROPERTY INSURANCE	67.00	0.00	0.00	0.00	67.00	0.00	100.00
001-1000-519-5264	ERMA	138.00	0.00	0.00	0.00	138.00	0.00	100.00
001-1000-519-5265	RISK MGTRMA ADMIN FEES	37.00	0.00	0.00	0.00	37.00	0.00	100.00
001-1000-519-5270	PROFESSIONAL SERVICES	5,000.00	98.09	0.00	98.09	4,901.91	0.00	98.04
001-1000-519-5291	CONFMEETINGSTRAVEL	7,550.00	7,392.75	975.00	6,417.75	1,132.25	0.00	15.00
001-1000-519-5292	MEMBERSHIPSDUES	6,000.00	500.00	0.00	500.00	5,500.00	0.00	91.67
	MATERIAL & SERVICES	***19,235.00***	***8,051.81***	***975.00***	***7,076.81***	***12,158.19***	***0.00***	***63.21***
1000	**MAYOR & COUNCIL**	**36,028.00**	**17,794.28**	**1,782.39**	**16,011.89**	**20,016.11**	**0.00**	**55.56**
1200	**CITY ATTORNEY**							
	MATERIAL & SERVICES							
001-1200-519-5270	PROFESSIONAL SERVICES	85,000.00	45,740.00	0.00	45,740.00	39,260.00	0.00	46.19
	MATERIAL & SERVICES	***85,000.00***	***45,740.00***	***0.00***	***45,740.00***	***39,260.00***	***0.00***	***46.19***
1200	**CITY ATTORNEY**	**85,000.00**	**45,740.00**	**0.00**	**45,740.00**	**39,260.00**	**0.00**	**46.19**
1400	**NON-DEPARTMENTAL**							
	MATERIAL & SERVICES							
001-1400-519-5202	CITIZEN ENGAGEMENT	9,000.00	4,705.82	14.56	4,691.26	4,308.74	0.00	47.87
001-1400-519-5215	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-1400-519-5216	COMMUNICATIONS	12,000.00	3,079.15	0.00	3,079.15	8,920.85	0.00	74.34
001-1400-519-5218	UTILITIES	12,500.00	6,268.60	0.00	6,268.60	6,231.40	0.00	49.85
001-1400-519-5231	COUNCIL CHAMBER LEASE	32,640.00	18,200.00	0.00	18,200.00	14,440.00	0.00	44.24
001-1400-519-5232	OTHER LEASES	13,000.00	4,739.53	0.00	4,739.53	8,260.47	0.00	63.54
001-1400-519-5233	PROPERTY TAXES	3,360.00	3,803.36	0.00	3,803.36	-443.36	0.00	-13.20
001-1400-519-5270	PROFESSIONAL SERVICES	46,000.00	30,111.23	0.00	30,111.23	15,888.77	0.00	34.54
001-1400-519-5340	MISCELLANEOUS	5,000.00	4,384.03	9.28	4,374.75	625.25	0.00	12.51
001-1400-519-5345	FIRE TRANSITION FEES	137,000.00	0.00	0.00	0.00	137,000.00	0.00	100.00
001-1400-519-5401	UTILITIES SERVICES	3,000.00	552.55	0.00	552.55	2,447.45	0.00	81.58
001-1400-519-5470	RDA PROF SERV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-1400-519-5480	RDA CHAMBER SERVICES	30,000.00	20,000.00	2,500.00	17,500.00	12,500.00	0.00	41.67
001-1400-519-5492	RDA MEMDUES	0.00	978.52	0.00	978.52	-978.52	0.00	0.00
001-1400-519-5749	CITY HALL CAMERASECURITY	5,000.00	0.00	0.00	0.00	5,000.00	0.00	100.00
001-1400-519-5901	CONTRIBS TO OTHER AGENCIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% AvailUncollect
	MATERIAL & SERVICES	***308,500.00***	***96,822.79***	***2,523.84***	***94,298.95***	***214,201.05***	***0.00***	***69.43***
	INTERFUND TRANSFERS							
001-1400-519-5505	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-1400-519-5516	TRANSFER OUT AMB-(FIRE)	500,000.00	0.00	0.00	0.00	500,000.00	0.00	100.00
	INTERFUND TRANSFERS	***500,000.00***	***0.00***	***0.00***	***0.00***	***500,000.00***	***0.00***	***100.00***
	CAPITAL OUTLAY							
001-1400-519-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-1400-519-5708	COMPUTER REPLACEMENTS	4,000.00	2,070.49	0.00	2,070.49	1,929.51	0.00	48.24
001-1400-519-5709	SPORTS COMPLEX STUDY & DESIGN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-1400-519-5711	CC CHAMBER TECH IMPROVS	4,000.00	0.00	0.00	0.00	4,000.00	0.00	100.00
001-1400-519-5748	UPDATE IT-NETWORK SWITCHES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-1400-519-5750	EXPLORE OFFICE SPACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-1400-519-5751	MODULAR FURNITURECHAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-1400-519-5777	UPPER FLOOR RESDNTL REHABGRANT	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
001-1400-519-5778	FACADEALLEY PROGRAM	175,000.00	6,217.50	0.00	6,217.50	168,782.50	0.00	96.45
001-1400-519-5779	FUNDING REQUEST FOR IMPROVMNTS	20,000.00	1,166.04	0.00	1,166.04	18,833.96	0.00	94.17
	CAPITAL OUTLAY	***303,000.00***	***109,454.03***	***0.00***	***109,454.03***	***193,545.97***	***0.00***	***63.88***
1400	**NON-DEPARTMENTAL**	**1,111,500.00**	**206,276.82**	**2,523.84**	**203,752.98**	**907,747.02**	**0.00**	**81.67**
1600	**CITY MANAGER**							
	PERSONNEL SERVICES							
001-1600-519-5101	SALARIES	176,196.00	112,277.22	6,960.00	105,317.22	70,878.78	0.00	40.23
001-1600-519-5104	PARTTIME	9,750.00	7,821.00	549.00	7,272.00	2,478.00	0.00	25.42
001-1600-519-5121	FICA	13,323.00	6,647.34	587.83	6,059.51	7,263.49	0.00	54.52
001-1600-519-5123	PERS	13,237.00	4,893.93	477.45	4,416.48	8,820.52	0.00	66.64
001-1600-519-5125	MEDICAL	13,024.00	7,906.18	579.22	7,326.96	5,697.04	0.00	43.74
001-1600-519-5127	WORKERS COMP	569.00	0.00	0.00	0.00	569.00	0.00	100.00
001-1600-519-5131	EAP	25.00	0.00	0.00	0.00	25.00	0.00	100.00
001-1600-519-5133	LIFE INSURANCE	216.00	0.00	0.00	0.00	216.00	0.00	100.00
001-1600-519-5140	AUTO ALLOWANCE	6,000.00	3,494.52	263.74	3,230.78	2,769.22	0.00	46.15
	PERSONNEL SERVICES	***232,340.00***	***143,040.19***	***9,417.24***	***133,622.95***	***98,717.05***	***0.00***	***42.49***
	MATERIAL & SERVICES							
001-1600-519-5216	COMMUNICATIONS	1,100.00	539.49	0.00	539.49	560.51	0.00	50.96
001-1600-519-5261	LIABILITY INSURANCE	2,400.00	0.00	0.00	0.00	2,400.00	0.00	100.00
001-1600-519-5262	PROPERTY INSURANCE	364.00	0.00	0.00	0.00	364.00	0.00	100.00
001-1600-519-5264	ERMA	750.00	0.00	0.00	0.00	750.00	0.00	100.00
001-1600-519-5265	RISK MGTRMA ADMIN FEES	202.00	0.00	0.00	0.00	202.00	0.00	100.00
001-1600-519-5270	PROFESSIONAL SERVICES	10,500.00	2,820.76	500.00	2,320.76	8,179.24	0.00	77.90

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
001-1600-519-5291	CONFMEETINGSTRAVEL	6,500.00	4,620.77	0.00	4,620.77	1,879.23	0.00	28.91	
001-1600-519-5292	MEMBERSHIPSDUES	2,000.00	1,510.68	0.00	1,510.68	489.32	0.00	24.47	
	MATERIAL & SERVICES	***23,816.00***	***9,491.70***	***500.00***	***8,991.70***	***14,824.30***	***0.00***	***62.25***	
1600	**CITY MANAGER**	**256,156.00**	**152,531.89**	**9,917.24**	**142,614.65**	**113,541.35**	**0.00**	**44.33**	
1800	**CITY CLERK**								
	PERSONNEL SERVICES								
001-1800-519-5101	SALARIES	81,064.00	51,275.73	3,527.93	47,747.80	33,316.20	0.00	41.10	
001-1800-519-5121	FICA	6,045.00	3,824.07	262.46	3,561.61	2,483.39	0.00	41.08	
001-1800-519-5123	PERS	24,815.00	4,911.37	317.18	4,594.19	20,220.81	0.00	81.49	
001-1800-519-5125	MEDICAL	15,646.00	9,726.54	697.87	9,028.67	6,617.33	0.00	42.29	
001-1800-519-5127	WORKERS COMP	569.00	0.00	0.00	0.00	569.00	0.00	100.00	
001-1800-519-5131	EAP	16.00	0.00	0.00	0.00	16.00	0.00	100.00	
001-1800-519-5133	LIFE INSURANCE	36.00	0.00	0.00	0.00	36.00	0.00	100.00	
	PERSONNEL SERVICES	***128,191.00***	***69,737.71***	***4,805.44***	***64,932.27***	***63,258.73***	***0.00***	***49.35***	
	MATERIAL & SERVICES								
001-1800-519-5201	OFFICE SUPPLIESPOSTAGE	1,500.00	136.92	0.00	136.92	1,363.08	0.00	90.87	
001-1800-519-5214	PRINTING & ADVERTISING	5,000.00	4,554.69	0.00	4,554.69	445.31	0.00	8.91	
001-1800-519-5216	COMMUNICATIONS	420.00	515.30	0.00	515.30	-95.30	0.00	-22.69	
001-1800-519-5261	LIABILITY INSURANCE	1,533.00	0.00	0.00	0.00	1,533.00	0.00	100.00	
001-1800-519-5262	PROPERTY INSURANCE	232.00	0.00	0.00	0.00	232.00	0.00	100.00	
001-1800-519-5263	VEHICLE INSURANCE	770.00	0.00	0.00	0.00	770.00	0.00	100.00	
001-1800-519-5264	ERMA	479.00	0.00	0.00	0.00	479.00	0.00	100.00	
001-1800-519-5265	RISK MGTRMA ADMIN FEES	129.00	0.00	0.00	0.00	129.00	0.00	100.00	
001-1800-519-5270	PROFESSIONAL SERVICES	0.00	250.81	0.00	250.81	-250.81	0.00	0.00	
001-1800-519-5291	CONFMEETINGSTRAVEL	5,000.00	1,368.49	0.00	1,368.49	3,631.51	0.00	72.63	
001-1800-519-5360	ELECTION EXPENSE	2,500.00	100.00	0.00	100.00	2,400.00	0.00	96.00	
	MATERIAL & SERVICES	***17,563.00***	***6,926.21***	***0.00***	***6,926.21***	***10,636.79***	***0.00***	***60.56***	
1800	**CITY CLERK**	**145,754.00**	**76,663.92**	**4,805.44**	**71,858.48**	**73,895.52**	**0.00**	**50.70**	
2000	**FINANCE**								
	PERSONNEL SERVICES								
001-2000-519-5101	SALARIES	109,383.00	66,591.51	4,560.97	62,030.54	47,352.46	0.00	43.29	
001-2000-519-5121	FICA	7,366.00	4,900.40	334.31	4,566.09	2,799.91	0.00	38.01	
001-2000-519-5123	PERS	29,986.00	6,364.88	410.06	5,954.82	24,031.18	0.00	80.14	
001-2000-519-5125	MEDICAL	18,115.00	11,184.13	797.79	10,386.34	7,728.66	0.00	42.66	
001-2000-519-5127	WORKERS COMP	540.00	0.00	0.00	0.00	540.00	0.00	100.00	
001-2000-519-5131	EAP	24.00	0.00	0.00	0.00	24.00	0.00	100.00	
001-2000-519-5133	LIFE INSURANCE	34.00	0.00	0.00	0.00	34.00	0.00	100.00	
	PERSONNEL SERVICES	***165,448.00***	***89,040.92***	***6,103.13***	***82,937.79***	***82,510.21***	***0.00***	***49.87***	
	MATERIAL & SERVICES								
001-2000-519-5201	OFFICE SUPPLIESPOSTAGE	1,000.00	69.70	0.00	69.70	930.30	0.00	93.03	
001-2000-519-5216	COMMUNICATIONS	500.00	0.00	0.00	0.00	500.00	0.00	100.00	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% AvailUncollect
001-2000-519-5225	OFFICE EQUIP MAINT	8,000.00	7,315.00	0.00	7,315.00	685.00	0.00	8.56
001-2000-519-5261	LIABILITY INSURANCE	2,299.00	0.00	0.00	0.00	2,299.00	0.00	100.00
001-2000-519-5262	PROPERTY INSURANCE	348.00	0.00	0.00	0.00	348.00	0.00	100.00
001-2000-519-5264	ERMA	719.00	0.00	0.00	0.00	719.00	0.00	100.00
001-2000-519-5265	RISK MGTRMA ADMIN FEES	194.00	0.00	0.00	0.00	194.00	0.00	100.00
001-2000-519-5270	PROFESSIONAL SERVICES	12,000.00	31,640.90	0.00	31,640.90	-19,640.90	0.00	-163.67
001-2000-519-5291	CONFMEETINGSTRAVEL	6,500.00	2,369.64	1,305.48	1,064.16	5,435.84	0.00	83.63
001-2000-519-5292	MEMBERSHIPSDUES	1,200.00	0.00	0.00	0.00	1,200.00	0.00	100.00
001-2000-519-5294	AUDIT	12,000.00	8,730.05	0.00	8,730.05	3,269.95	0.00	27.25
	MATERIAL & SERVICES	***44,760.00***	***50,125.29***	***1,305.48***	***48,819.81***	***-4,059.81***	***0.00***	***-9.07***
2000	**FINANCE**	**210,208.00**	**139,166.21**	**7,408.61**	**131,757.60**	**78,450.40**	**0.00**	**37.32**
2200	**ADMINISTRATIVE SERVICES**							
	PERSONNEL SERVICES							
001-2200-519-5101	SALARIES	81,313.00	49,987.73	3,370.30	46,617.43	34,695.57	0.00	42.67
001-2200-519-5121	FICA	6,162.00	3,764.88	253.36	3,511.52	2,650.48	0.00	43.01
001-2200-519-5123	PERS	6,121.00	3,430.64	227.57	3,203.07	2,917.93	0.00	47.67
001-2200-519-5125	MEDICAL	3,936.00	2,143.57	167.07	1,976.50	1,959.50	0.00	49.78
001-2200-519-5127	WORKERS COMP	569.00	0.00	0.00	0.00	569.00	0.00	100.00
001-2200-519-5131	EAP	13.00	0.00	0.00	0.00	13.00	0.00	100.00
001-2200-519-5133	LIFE INSURANCE	36.00	0.00	0.00	0.00	36.00	0.00	100.00
001-2200-519-5145	SAFETY COMMITTEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PERSONNEL SERVICES	***98,150.00***	***59,326.82***	***4,018.30***	***55,308.52***	***42,841.48***	***0.00***	***43.65***
	MATERIAL & SERVICES							
001-2200-519-5201	OFFICE SUPPLIESPOSTAGE	350.00	320.17	0.00	320.17	29.83	0.00	8.52
001-2200-519-5216	COMMUNICATIONS	420.00	515.30	0.00	515.30	-95.30	0.00	-22.69
001-2200-519-5261	LIABILITY INSURANCE	1,213.00	0.00	0.00	0.00	1,213.00	0.00	100.00
001-2200-519-5262	PROPERTY INSURANCE	184.00	0.00	0.00	0.00	184.00	0.00	100.00
001-2200-519-5264	ERMA	379.00	0.00	0.00	0.00	379.00	0.00	100.00
001-2200-519-5265	RISK MGTRMA ADMIN FEES	102.00	0.00	0.00	0.00	102.00	0.00	100.00
001-2200-519-5270	PROFESSIONAL SERVICES	4,000.00	2,773.88	0.00	2,773.88	1,226.12	0.00	30.65
001-2200-519-5291	CONFMEETINGSTRAVEL	5,500.00	4,278.37	0.00	4,278.37	1,221.63	0.00	22.21
001-2200-519-5292	MEMBERSHIPSDUES	750.00	200.00	0.00	200.00	550.00	0.00	73.33
	MATERIAL & SERVICES	***12,898.00***	***8,087.72***	***0.00***	***8,087.72***	***4,810.28***	***0.00***	***37.29***
2200	**ADMINISTRATIVE SERVICES**	**111,048.00**	**67,414.54**	**4,018.30**	**63,396.24**	**47,651.76**	**0.00**	**42.91**
2600	**PLANNING**							
	PERSONNEL SERVICES							
001-2600-519-5101	SALARIES	99,567.00	81,699.27	5,045.05	76,654.22	22,912.78	0.00	23.01
001-2600-519-5102	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-2600-519-5121	FICA	7,441.00	6,099.84	376.08	5,723.76	1,717.24	0.00	23.08
001-2600-519-5123	PERS	26,693.00	6,117.70	386.93	5,730.77	20,962.23	0.00	78.53
001-2600-519-5125	MEDICAL	23,766.00	14,470.80	1,082.24	13,388.56	10,377.44	0.00	43.67
001-2600-519-5127	WORKERS COMP	3,483.00	0.00	0.00	0.00	3,483.00	0.00	100.00

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
001-2600-519-5131	EAP	48.00	0.00	0.00	0.00	48.00	0.00	100.00	
001-2600-519-5133	LIFE INSURANCE	54.00	0.00	0.00	0.00	54.00	0.00	100.00	
	PERSONNEL SERVICES	***161,052.00***	***108,387.61***	***6,890.30***	***101,497.31***	***59,554.69***	***0.00***	***36.98***	
	MATERIAL & SERVICES								
001-2600-519-5201	OFFICE SUPPLIESPOSTAGE	5,500.00	1,452.54	0.00	1,452.54	4,047.46	0.00	73.59	
001-2600-519-5206	LAFCO FEES	2,400.00	2,240.67	0.00	2,240.67	159.33	0.00	6.64	
001-2600-519-5224	FUELS	600.00	145.87	0.00	145.87	454.13	0.00	75.69	
001-2600-519-5261	LIABILITY INSURANCE	4,662.00	0.00	0.00	0.00	4,662.00	0.00	100.00	
001-2600-519-5262	PROPERTY INSURANCE	706.00	0.00	0.00	0.00	706.00	0.00	100.00	
001-2600-519-5263	VEHICLE INSURANCE	770.00	0.00	0.00	0.00	770.00	0.00	100.00	
001-2600-519-5264	ERMA	1,458.00	0.00	0.00	0.00	1,458.00	0.00	100.00	
001-2600-519-5265	RISK MGTRMA ADMIN FEES	393.00	0.00	0.00	0.00	393.00	0.00	100.00	
001-2600-519-5270	PROFESSIONAL SERVICES	160,000.00	173,916.83	32,065.68	141,851.15	18,148.85	546.00	11.00	
001-2600-519-5291	CONFMEETINGSTRAVEL	4,500.00	249.88	0.00	249.88	4,250.12	0.00	94.45	
001-2600-519-5292	MEMBERSHIPSDUES	800.00	220.00	0.00	220.00	580.00	0.00	72.50	
	MATERIAL & SERVICES	***181,789.00***	***178,225.79***	***32,065.68***	***146,160.11***	***35,628.89***	***546.00***	***19.30***	
	CAPITAL OUTLAY								
001-2600-519-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-2600-519-5712	PRINTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CAPITAL OUTLAY	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
2600	**PLANNING**	**342,841.00**	**286,613.40**	**38,955.98**	**247,657.42**	**95,183.58**	**546.00**	**27.60**	
2800	**COMMUNITY SERVICES**								
	PERSONNEL SERVICES								
001-2800-529-5101	SALARIES	54,294.00	35,553.08	2,333.74	33,219.34	21,074.66	0.00	38.82	
001-2800-529-5105	AFTER SCHOOL PARTTIME	65,500.00	42,972.15	3,856.32	39,115.83	26,384.17	0.00	40.28	
001-2800-529-5106	SUMMER PROGRAM PARTTIME	20,500.00	14,503.78	2,772.86	11,730.92	8,769.08	0.00	42.78	
001-2800-529-5121	FICA	10,732.00	7,028.53	679.02	6,349.51	4,382.49	0.00	40.84	
001-2800-529-5123	PERS	4,016.00	2,298.82	160.09	2,138.73	1,877.27	0.00	46.74	
001-2800-529-5125	MEDICAL	4,833.00	2,036.78	159.00	1,877.78	2,955.22	0.00	61.15	
001-2800-529-5127	WORKERS COMP	7,197.00	0.00	0.00	0.00	7,197.00	0.00	100.00	
001-2800-529-5131	EAP	14.00	0.00	0.00	0.00	14.00	0.00	100.00	
001-2800-529-5133	LIFE INSURANCE	27.00	0.00	0.00	0.00	27.00	0.00	100.00	
	PERSONNEL SERVICES	***167,113.00***	***104,393.14***	***9,961.03***	***94,432.11***	***72,680.89***	***0.00***	***43.49***	
	MATERIAL & SERVICES								
001-2800-529-5201	OFFICE SUPPLIESPOSTAGE	400.00	443.84	0.00	443.84	-43.84	0.00	-10.96	
001-2800-529-5211	AFTER SCHL PROG SUPPLIES	12,500.00	10,411.44	2,267.06	8,144.38	4,355.62	0.00	34.84	
001-2800-529-5214	PRINTING & ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-2800-529-5216	COMMUNICATIONS	750.00	439.53	0.00	439.53	310.47	0.00	41.40	
001-2800-529-5224	FUELS	100.00	0.00	0.00	0.00	100.00	0.00	100.00	
001-2800-529-5261	LIABILITY INSURANCE	1,351.00	0.00	0.00	0.00	1,351.00	0.00	100.00	
001-2800-529-5262	PROPERYTY INSURANCE	204.00	0.00	0.00	0.00	204.00	0.00	100.00	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
001-2800-529-5264	ERMA	422.00	0.00	0.00	0.00	422.00	0.00	100.00	
001-2800-529-5265	RISK MGTRMA ADMIN FEES	114.00	0.00	0.00	0.00	114.00	0.00	100.00	
001-2800-529-5270	PROFESSIONAL SERVICES	4,000.00	2,100.24	0.00	2,100.24	1,899.76	0.00	47.49	
001-2800-529-5291	CONFMEETINGSTRAVEL	2,500.00	101.88	0.00	101.88	2,398.12	0.00	95.92	
001-2800-529-5292	MEMBERSHIPSDUES	700.00	560.00	0.00	560.00	140.00	0.00	20.00	
001-2800-529-5370	WEED ABATEMENT & REIMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-2800-529-5371	ANIMAL CONTROL COSTS	30,000.00	7,518.54	0.00	7,518.54	22,481.46	0.00	74.94	
001-2800-529-5406	BAND CONCERTS	12,000.00	12,000.00	0.00	12,000.00	0.00	0.00	0.00	
	MATERIAL & SERVICES	***65,041.00***	***33,575.47***	***2,267.06***	***31,308.41***	***33,732.59***	***0.00***	***51.86***	
	INTERFUND TRANSFERS								
001-2800-529-5517	TRANSFER TO SENIOR CENTER	55,000.00	0.00	0.00	0.00	55,000.00	0.00	100.00	
001-2800-529-5518	TRANSFER OUT TO POOL	100,000.00	0.00	0.00	0.00	100,000.00	0.00	100.00	
	INTERFUND TRANSFERS	***155,000.00***	***0.00***	***0.00***	***0.00***	***155,000.00***	***0.00***	***100.00***	
	CAPITAL OUTLAY								
001-2800-529-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-2800-529-5713	PARK IMPROVEMENTS	0.00	1,506.03	0.00	1,506.03	-1,506.03	0.00	0.00	
001-2800-529-5714	SKATE PARK	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00	0.00	
	CAPITAL OUTLAY	***40,000.00***	***41,506.03***	***0.00***	***41,506.03***	***-1,506.03***	***0.00***	***-3.77***	
2800	**COMMUNITY SERVICES**	**427,154.00**	**179,474.64**	**12,228.09**	**167,246.55**	**259,907.45**	**0.00**	**60.85**	
3400	**POLICE**								
	PERSONNEL SERVICES								
001-3400-539-5101	SALARIESFT	1,187,685.00	867,763.13	59,544.75	808,218.38	379,466.62	0.00	31.95	
001-3400-539-5102	OVERTIMEFT	80,000.00	38,788.57	1,829.53	36,959.04	43,040.96	0.00	53.80	
001-3400-539-5103	CONTRACTSALARYOT	0.00	4,264.22	51.72	4,212.50	-4,212.50	0.00	0.00	
001-3400-539-5104	PART-TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-3400-539-5121	FICA	95,316.00	67,900.25	4,588.85	63,311.40	32,004.60	0.00	33.58	
001-3400-539-5123	PERS	462,941.00	112,713.99	7,321.24	105,392.75	357,548.25	0.00	77.23	
001-3400-539-5125	MEDICAL	168,689.00	109,658.15	7,680.63	101,977.52	66,711.48	0.00	39.55	
001-3400-539-5127	WORKERS COMP	73,923.00	0.00	0.00	0.00	73,923.00	0.00	100.00	
001-3400-539-5128	RESERVE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-3400-539-5129	UNIFORM ALLOWANCE	14,600.00	0.00	0.00	0.00	14,600.00	0.00	100.00	
001-3400-539-5130	RESERVE UNIFORM ALLOW	1,050.00	0.00	0.00	0.00	1,050.00	0.00	100.00	
001-3400-539-5131	EAP	215.00	0.00	0.00	0.00	215.00	0.00	100.00	
001-3400-539-5133	LIFE INSURANCE	468.00	0.00	0.00	0.00	468.00	0.00	100.00	
	PERSONNEL SERVICES	***2,084,887.00***	***1,201,088.31***	***81,016.72***	***1,120,071.59***	***964,815.41***	***0.00***	***46.28***	
	MATERIAL & SERVICES								
001-3400-539-5201	OFFICE SUPPLIESPOSTAGE	8,000.00	3,449.43	0.00	3,449.43	4,550.57	37.75	56.41	
001-3400-539-5208	WEAPONSFLARESETC.	15,000.00	6,645.41	0.00	6,645.41	8,354.59	0.00	55.70	
001-3400-539-5209	SCREENING PERSONNEL	4,000.00	653.00	352.00	301.00	3,699.00	0.00	92.48	
001-3400-539-5210	DEPT TOOLS & SUPPLIES	9,000.00	6,979.17	36.21	6,942.96	2,057.04	0.00	22.86	
001-3400-539-5216	COMMUNICATIONS	40,000.00	22,344.19	0.00	22,344.19	17,655.81	1,615.56	40.10	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
001-3400-539-5218	UTILITIES	23,500.00	13,667.53	0.00	13,667.53	9,832.47	0.00	41.84	
001-3400-539-5222	VEHICLE MAINTENANCE	5,500.00	141.54	0.00	141.54	5,358.46	455.26	89.15	
001-3400-539-5224	FUELS	53,000.00	21,360.04	0.06	21,359.98	31,640.02	0.00	59.70	
001-3400-539-5225	OFFICE EQUIP MAINT	15,000.00	6,064.77	0.00	6,064.77	8,935.23	973.95	53.08	
001-3400-539-5226	EQUIPMENT MAINTENANCE	5,000.00	1,567.83	0.00	1,567.83	3,432.17	0.00	68.64	
001-3400-539-5227	RADIO & COMM MAINT	7,000.00	2,366.70	0.00	2,366.70	4,633.30	625.34	57.26	
001-3400-539-5229	DISPATCH CONTRACT	202,000.00	107,411.89	0.00	107,411.89	94,588.11	0.00	46.83	
001-3400-539-5261	LIABILITY INSURANCE	20,753.00	0.00	0.00	0.00	20,753.00	0.00	100.00	
001-3400-539-5262	PROPERTY INSURANCE	3,145.00	0.00	0.00	0.00	3,145.00	0.00	100.00	
001-3400-539-5263	VEHICLE INSURANCE	11,771.00	0.00	0.00	0.00	11,771.00	0.00	100.00	
001-3400-539-5264	ERMA	6,487.00	0.00	0.00	0.00	6,487.00	0.00	100.00	
001-3400-539-5265	RISK MGTRMA ADMIN FEES	1,749.00	0.00	0.00	0.00	1,749.00	0.00	100.00	
001-3400-539-5270	PROFESSIONAL SERVICES	50,000.00	12,157.18	982.50	11,174.68	38,825.32	2,766.87	72.12	
001-3400-539-5282	PISTOL RANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-3400-539-5283	AMMUNITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-3400-539-5284	PROPERTY & EVIDENCE EXPENSE	2,500.00	1,771.76	0.00	1,771.76	728.24	0.00	29.13	
001-3400-539-5291	CONFMEETINGSTRAVEL	3,500.00	888.40	0.00	888.40	2,611.60	0.00	74.62	
001-3400-539-5292	MEMBERSHIPSDUES	2,000.00	1,253.48	0.00	1,253.48	746.52	140.00	30.33	
001-3400-539-5296	TRAINING & EDUCATION	9,000.00	8,181.25	0.00	8,181.25	818.75	451.00	4.09	
001-3400-539-5297	POST TRAINING	15,000.00	4,290.00	559.00	3,731.00	11,269.00	0.00	75.13	
001-3400-539-5298	JAIL BOOKING FEES	400.00	0.00	0.00	0.00	400.00	0.00	100.00	
001-3400-539-5325	CRIME PREVENTION	3,000.00	922.50	0.00	922.50	2,077.50	0.00	69.25	
001-3400-539-5718	IT EQUIPMENT SERVERVIDEO	4,900.00	0.00	0.00	0.00	4,900.00	0.00	100.00	
	MATERIAL & SERVICES	***521,205.00***	***222,116.07***	***1,929.77***	***220,186.30***	***301,018.70***	***7,065.73***	***56.40***	
	DEBT SERVICES								
001-3400-539-5607	CAPITAL LEASE INTEREST	514.00	329.24	0.00	329.24	184.76	0.00	35.95	
001-3400-539-5608	CAPITAL LEASE PRINCIPAL	16,965.00	8,410.26	0.00	8,410.26	8,554.74	0.00	50.43	
001-3400-539-5609	CAPITAL LEASE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	DEBT SERVICES	***17,479.00***	***8,739.50***	***0.00***	***8,739.50***	***8,739.50***	***0.00***	***50.00***	
	CAPITAL OUTLAY								
001-3400-539-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-3400-539-5715	POLICE PATROL CARS	196,928.10	41,220.20	0.00	41,220.20	155,707.90	38,464.05	59.54	
001-3400-539-5716	REFRIGERATOR-FREEZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-3400-539-5717	MODULAR FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-3400-539-5752	ACCESS CONTRL SYSTM-CARDREADER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-3400-539-5753	COMPUTERMONITOR REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-3400-539-5754	ADDREPLACE ACOUSTIC TILES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-3400-539-5755	PORTABLE RADAR TRAILER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-3400-539-5756	MOVABLE WALL-TRAINING ROOM	10,000.00	0.00	0.00	0.00	10,000.00	0.00	100.00	
	CAPITAL OUTLAY	***206,928.10***	***41,220.20***	***0.00***	***41,220.20***	***165,707.90***	***38,464.05***	***61.49***	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
3400	**POLICE**	**2,830,499.10**	**1,473,164.08**	**82,946.49**	**1,390,217.59**	**1,440,281.51**	**45,529.78**	**49.28**	
3800	**PUBLIC WORKS**								
	PERSONNEL SERVICES								
001-3800-549-5101	SALARIES	37,702.00	23,202.20	1,640.86	21,561.34	16,140.66	0.00	42.81	
001-3800-549-5121	FICA	2,799.00	1,773.99	125.46	1,648.53	1,150.47	0.00	41.10	
001-3800-549-5123	PERS	11,435.00	2,173.11	144.30	2,028.81	9,406.19	0.00	82.26	
001-3800-549-5125	MEDICAL	192.00	121.72	10.97	110.75	81.25	0.00	42.32	
001-3800-549-5127	WORKERS COMP	193.00	0.00	0.00	0.00	193.00	0.00	100.00	
001-3800-549-5131	EAP	7.00	0.00	0.00	0.00	7.00	0.00	100.00	
	PERSONNEL SERVICES	***52,328.00***	***27,271.02***	***1,921.59***	***25,349.43***	***26,978.57***	***0.00***	***51.56***	
	MATERIAL & SERVICES								
001-3800-549-5133	LIFE INSURANCE	12.00	0.00	0.00	0.00	12.00	0.00	100.00	
001-3800-549-5201	OFFICE SUPPLIESPOSTAGE	750.00	402.92	0.00	402.92	347.08	0.00	46.28	
001-3800-549-5216	COMMUNICATIONS	8,000.00	4,551.62	2,262.55	2,289.07	5,710.93	0.00	71.39	
001-3800-549-5218	UTILITIES	550.00	0.00	0.00	0.00	550.00	0.00	100.00	
001-3800-549-5225	OFFICE EQUIP MAINT	500.00	0.00	0.00	0.00	500.00	0.00	100.00	
001-3800-549-5261	LIABILITY INSURANCE	691.00	0.00	0.00	0.00	691.00	0.00	100.00	
001-3800-549-5262	PROPERTY INSURANCE	105.00	0.00	0.00	0.00	105.00	0.00	100.00	
001-3800-549-5263	VEHICLE INSURANCE	297.00	0.00	0.00	0.00	297.00	0.00	100.00	
001-3800-549-5264	ERMA	216.00	0.00	0.00	0.00	216.00	0.00	100.00	
001-3800-549-5265	RISK MGTRMA ADMIN FEES	58.00	0.00	0.00	0.00	58.00	0.00	100.00	
001-3800-549-5291	CONFMEETINGSTRAVEL	500.00	101.88	0.00	101.88	398.12	0.00	79.62	
	MATERIAL & SERVICES	***11,679.00***	***5,056.42***	***2,262.55***	***2,793.87***	***8,885.13***	***0.00***	***76.08***	
	CAPITAL OUTLAY								
001-3800-549-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CAPITAL OUTLAY	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
3800	**PUBLIC WORKS**	**64,007.00**	**32,327.44**	**4,184.14**	**28,143.30**	**35,863.70**	**0.00**	**56.03**	
4200	**LANDSCAPE MAINTENANCE**								
	PERSONNEL SERVICES								
001-4200-549-5101	SALARIES	80,589.00	53,074.93	3,503.56	49,571.37	31,017.63	0.00	38.49	
001-4200-549-5102	OVERTIME	0.00	134.38	32.10	102.28	-102.28	0.00	0.00	
001-4200-549-5121	FICA	5,982.00	3,955.45	261.79	3,693.66	2,288.34	0.00	38.25	
001-4200-549-5123	PERS	16,672.00	4,207.26	280.79	3,926.47	12,745.53	0.00	76.45	
001-4200-549-5125	MEDICAL	14,309.00	11,962.98	636.44	11,326.54	2,982.46	0.00	20.84	
001-4200-549-5127	WORKERS COMP	8,096.00	0.00	0.00	0.00	8,096.00	0.00	100.00	
001-4200-549-5131	EAP	19.00	0.00	0.00	0.00	19.00	0.00	100.00	
001-4200-549-5133	LIFE INSURANCE	60.00	0.00	0.00	0.00	60.00	0.00	100.00	
	PERSONNEL SERVICES	***125,727.00***	***73,335.00***	***4,714.68***	***68,620.32***	***57,106.68***	***0.00***	***45.42***	
	MATERIAL & SERVICES								
001-4200-549-5210	DEPT TOOLS & SUPPLIES	16,500.00	5,280.76	739.11	4,541.65	11,958.35	0.00	72.47	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
001-4200-549-5218	UTILITIES	18,500.00	6,428.22	0.00	6,428.22	12,071.78	0.00	65.25	
001-4200-549-5224	FUELS	5,000.00	2,111.89	0.00	2,111.89	2,888.11	0.00	57.76	
001-4200-549-5261	LIABILITY INSURANCE	1,874.00	0.00	0.00	0.00	1,874.00	0.00	100.00	
001-4200-549-5262	PROPERTY INSURANCE	284.00	0.00	0.00	0.00	284.00	0.00	100.00	
001-4200-549-5263	VEHICLE INSURANCE	1,468.00	0.00	0.00	0.00	1,468.00	0.00	100.00	
001-4200-549-5264	ERMA	586.00	0.00	0.00	0.00	586.00	0.00	100.00	
001-4200-549-5265	RISK MGTRMA ADMIN FEES	158.00	0.00	0.00	0.00	158.00	0.00	100.00	
001-4200-549-5270	PROFESSIONAL SERVICES	6,000.00	0.00	0.00	0.00	6,000.00	0.00	100.00	
001-4200-549-5756	NEW EQUIP-MOWERSTRIMMERS	17,000.00	0.00	0.00	0.00	17,000.00	0.00	100.00	
	MATERIAL & SERVICES	***67,370.00***	***13,820.87***	***739.11***	***13,081.76***	***54,288.24***	***0.00***	***80.58***	
4200	**LANDSCAPE MAINTENANCE**	**193,097.00**	**87,155.87**	**5,453.79**	**81,702.08**	**111,394.92**	**0.00**	**57.69**	
4600	**FACILITY MAINTENANCE**								
	MATERIAL & SERVICES								
001-4600-549-5210	DEPT TOOLS & SUPPLIES	10,000.00	9,067.57	0.00	9,067.57	932.43	0.00	9.32	
001-4600-549-5220	JANITORIAL	39,000.00	24,292.03	0.00	24,292.03	14,707.97	0.00	37.71	
001-4600-549-5221	REPAIRS & MAINTENANCE	12,000.00	8,034.50	0.00	8,034.50	3,965.50	0.00	33.05	
	MATERIAL & SERVICES	***61,000.00***	***41,394.10***	***0.00***	***41,394.10***	***19,605.90***	***0.00***	***32.14***	
	CAPITAL OUTLAY								
001-4600-549-5701	CAPITAL OUTLAY	0.00	12,823.00	0.00	12,823.00	-12,823.00	0.00	0.00	
001-4600-549-5718	REPAINT FIRE STATION #1	16,500.00	16,736.85	0.00	16,736.85	-236.85	0.00	-1.44	
001-4600-549-5756	NEW EQUIP-MOWERSTRIMMERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CAPITAL OUTLAY	***16,500.00***	***29,559.85***	***0.00***	***29,559.85***	***-13,059.85***	***0.00***	***-79.15***	
4600	**FACILITY MAINTENANCE**	**77,500.00**	**70,953.95**	**0.00**	**70,953.95**	**6,546.05**	**0.00**	**8.45**	
4800	**VEHICLE MAINTENANCE**								
	PERSONNEL SERVICES								
001-4800-549-5101	SALARIES	54,167.00	39,162.45	2,906.35	36,256.10	17,910.90	0.00	33.07	
001-4800-549-5102	OVERTIME	3,000.00	0.00	0.00	0.00	3,000.00	0.00	100.00	
001-4800-549-5121	FICA	3,988.00	2,897.49	214.90	2,682.59	1,305.41	0.00	32.73	
001-4800-549-5123	PERS	15,960.00	3,318.26	211.94	3,106.32	12,853.68	0.00	80.54	
001-4800-549-5125	MEDICAL	11,776.00	8,324.89	522.58	7,802.31	3,973.69	0.00	33.74	
001-4800-549-5127	WORKERS COMP	4,762.00	0.00	0.00	0.00	4,762.00	0.00	100.00	
001-4800-549-5131	EAP	16.00	0.00	0.00	0.00	16.00	0.00	100.00	
001-4800-549-5133	LIFE INSURANCE	36.00	0.00	0.00	0.00	36.00	0.00	100.00	
	PERSONNEL SERVICES	***93,705.00***	***53,703.09***	***3,855.77***	***49,847.32***	***43,857.68***	***0.00***	***46.80***	
	MATERIAL & SERVICES								
001-4800-549-5210	DEPT TOOLS & SUPPLIES	11,500.00	5,519.02	0.00	5,519.02	5,980.98	156.92	50.64	
001-4800-549-5221	REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
001-4800-549-5222	VEHICLE MAINTENANCE	38,000.00	23,934.51	665.38	23,269.13	14,730.87	63.78	38.60	
001-4800-549-5224	FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
001-4800-549-5261	LIABILITY INSURANCE	1,538.00	0.00	0.00	0.00	1,538.00	0.00	100.00	
001-4800-549-5262	PROPERTY INSURANCE	233.00	0.00	0.00	0.00	233.00	0.00	100.00	
001-4800-549-5263	VEHICLE MAINTENANCE	864.00	0.00	0.00	0.00	864.00	0.00	100.00	
001-4800-549-5264	ERMA	481.00	0.00	0.00	0.00	481.00	0.00	100.00	
001-4800-549-5265	RISK MGTRAM ADMIN FEES	130.00	0.00	0.00	0.00	130.00	0.00	100.00	
001-4800-549-5270	PROFESSIONAL SERVICES	500.00	211.73	0.00	211.73	288.27	0.00	57.65	
	MATERIAL & SERVICES	***53,246.00***	***29,665.26***	***665.38***	***28,999.88***	***24,246.12***	***220.70***	***45.12***	
	CAPITAL OUTLAY								
001-4800-549-5701	CAPITAL OUTLAY	3,000.00	0.00	0.00	0.00	3,000.00	0.00	100.00	
	CAPITAL OUTLAY	***3,000.00***	***0.00***	***0.00***	***0.00***	***3,000.00***	***0.00***	***100.00***	
4800	**VEHICLE MAINTENANCE**	**149,951.00**	**83,368.35**	**4,521.15**	**78,847.20**	**71,103.80**	**220.70**	**47.27**	
	Expense	**6,040,743.10**	**2,918,645.39**	**178,745.46**	**2,739,899.93**	**3,300,843.17**	**46,296.48**	**53.88**	
001	**GENERAL FUND**	**76,429.78**	**3,109,695.77**	**2,921,170.41**	**188,525.36**	**-112,095.58**	**46,296.48**	**-207.24**	
021	**POOL**								
	Revenue								
0000	**Department**								
	CHARGES AND SERVICES								
021-0000-433-0201	PUBLIC SWIMMING	-15,000.00	0.00	6,965.00	-6,965.00	-8,035.00	0.00	53.57	
021-0000-433-0202	RED CROSS LESSONS	-12,000.00	0.00	8,150.00	-8,150.00	-3,850.00	0.00	32.08	
021-0000-433-0203	LAP SWIMMING	-5,000.00	0.00	2,210.00	-2,210.00	-2,790.00	0.00	55.80	
021-0000-433-0204	GROUP RENTALS	-14,000.00	0.00	2,340.00	-2,340.00	-11,660.00	0.00	83.29	
021-0000-433-0206	CONCESSION STAND SALES	-7,000.00	0.00	3,584.12	-3,584.12	-3,415.88	0.00	48.80	
021-0000-433-0207	AQUA AEROBICS	-5,000.00	0.00	2,861.00	-2,861.00	-2,139.00	0.00	42.78	
	CHARGES AND SERVICES	***-58,000.00***	***0.00***	***26,110.12***	***-26,110.12***	***-31,889.88***	***0.00***	***54.98***	
	OTHER REVENUE								
021-0000-462-0100	MISCELANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
021-0000-463-0201	POOL REIMB	-61,500.00	0.00	19,017.92	-19,017.92	-42,482.08	0.00	69.08	
	OTHER REVENUE	***-61,500.00***	***0.00***	***19,017.92***	***-19,017.92***	***-42,482.08***	***0.00***	***69.08***	
	TRANSFERS								
021-0000-471-0110	FROM GENERAL FUND	-100,000.00	0.00	0.00	0.00	-100,000.00	0.00	100.00	
	TRANSFERS	***-100,000.00***	***0.00***	***0.00***	***0.00***	***-100,000.00***	***0.00***	***100.00***	
0000	**Department**	**-219,500.00**	**0.00**	**45,128.04**	**-45,128.04**	**-174,371.96**	**0.00**	**79.44**	
	Revenue	**-219,500.00**	**0.00**	**45,128.04**	**-45,128.04**	**-174,371.96**	**0.00**	**79.44**	
	Expense								
9100	**OPERATING**								
	PERSONNEL SERVICES								
021-9100-529-5108	LIFEGUARDS	65,280.00	72,981.62	13,537.29	59,444.33	5,835.67	0.00	8.94	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
021-9100-529-5111	AQUA AEROBICS	4,000.00	3,110.25	552.75	2,557.50	1,442.50	0.00	36.06	
021-9100-529-5121	FICA	5,300.00	5,821.07	1,077.90	4,743.17	556.83	0.00	10.51	
021-9100-529-5127	WORKERS COMP	4,798.00	0.00	0.00	0.00	4,798.00	0.00	100.00	
021-9100-529-5131	EAP	21.00	0.00	0.00	0.00	21.00	0.00	100.00	
	PERSONNEL SERVICES	***79,399.00***	***81,912.94***	***15,167.94***	***66,745.00***	***12,654.00***	***0.00***	***15.94***	
	MATERIAL & SERVICES								
021-9100-529-5201	OFFICE SUPPLIESPOSTAGE	300.00	88.30	0.00	88.30	211.70	0.00	70.57	
021-9100-529-5210	DEPT TOOLS & SUPPLIES	20,000.00	22,061.30	0.00	22,061.30	-2,061.30	0.00	-10.31	
021-9100-529-5213	CONCESSION STAND SUPPLIES	6,000.00	3,661.34	0.00	3,661.34	2,338.66	0.00	38.98	
021-9100-529-5216	COMMUNICATIONS	1,200.00	450.00	0.00	450.00	750.00	0.00	62.50	
021-9100-529-5218	UTILITIES	45,000.00	9,761.09	0.00	9,761.09	35,238.91	0.00	78.31	
021-9100-529-5226	EQUIPMENT MAINTENANCE	5,000.00	848.35	0.00	848.35	4,151.65	0.00	83.03	
021-9100-529-5261	LIABILITY INSURANCE	2,003.00	0.00	0.00	0.00	2,003.00	0.00	100.00	
021-9100-529-5262	PROPERTY INSURANCE	304.00	0.00	0.00	0.00	304.00	0.00	100.00	
021-9100-529-5264	ERMA	626.00	0.00	0.00	0.00	626.00	0.00	100.00	
021-9100-529-5265	RISK MGTRMA ADMIN FEES	21.00	0.00	0.00	0.00	21.00	0.00	100.00	
021-9100-529-5270	PROFESSIONAL SERVICES	31,200.00	15,882.50	0.00	15,882.50	15,317.50	0.00	49.09	
021-9100-529-5291	CONFMEETINGSTRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	MATERIAL & SERVICES	***111,654.00***	***52,752.88***	***0.00***	***52,752.88***	***58,901.12***	***0.00***	***52.75***	
	CAPITAL OUTLAY								
021-9100-529-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
021-9100-529-5728	SAND FILTER REPLACEMENT	20,000.00	9,105.63	0.00	9,105.63	10,894.37	0.00	54.47	
021-9100-529-5739	PAINTING CONSESSION STAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CAPITAL OUTLAY	***20,000.00***	***9,105.63***	***0.00***	***9,105.63***	***10,894.37***	***0.00***	***54.47***	
9100	**OPERATING**	**211,053.00**	**143,771.45**	**15,167.94**	**128,603.51**	**82,449.49**	**0.00**	**39.07**	
	Expense	**211,053.00**	**143,771.45**	**15,167.94**	**128,603.51**	**82,449.49**	**0.00**	**39.07**	
021	**POOL**	**-8,447.00**	**143,771.45**	**60,295.98**	**83,475.47**	**-91,922.47**	**0.00**	**1,088.23**	
022	**SENIOR CENTER**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
022-0000-422-0404	SENIOR NUTRITION	-12,000.00	0.00	5,194.00	-5,194.00	-6,806.00	0.00	56.72	
	INTERGOVERNMENTAL	***-12,000.00***	***0.00***	***5,194.00***	***-5,194.00***	***-6,806.00***	***0.00***	***56.72***	
	CHARGES AND SERVICES								
022-0000-461-0101	LUNCH CONTRIBUTIONS	-8,000.00	0.00	5,522.12	-5,522.12	-2,477.88	0.00	30.97	
	CHARGES AND SERVICES	***-8,000.00***	***0.00***	***5,522.12***	***-5,522.12***	***-2,477.88***	***0.00***	***30.97***	
	TRANSFERS								

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
022-0000-471-0110	FROM GENERAL FUND	-55,000.00	0.00	0.00	0.00	-55,000.00	0.00	100.00	
	TRANSFERS	***-55,000.00***	***0.00***	***0.00***	***0.00***	***-55,000.00***	***0.00***	***100.00***	
0000	**Department**	**-75,000.00**	**0.00**	**10,716.12**	**-10,716.12**	**-64,283.88**	**0.00**	**85.71**	
	Revenue	**-75,000.00**	**0.00**	**10,716.12**	**-10,716.12**	**-64,283.88**	**0.00**	**85.71**	
	Expense								
7100	**SENIOR CENTER NUTRITION**								
	PERSONNEL SERVICES								
022-7100-529-5104	PARTTIME	27,040.00	15,328.07	1,162.57	14,165.50	12,874.50	0.00	47.61	
022-7100-529-5121	FICA	2,068.56	1,172.62	88.93	1,083.69	984.87	0.00	47.61	
022-7100-529-5127	WORKERS COMP	2,239.00	0.00	0.00	0.00	2,239.00	0.00	100.00	
022-7100-529-5131	EAP	3.00	0.00	0.00	0.00	3.00	0.00	100.00	
	PERSONNEL SERVICES	***31,350.56***	***16,500.69***	***1,251.50***	***15,249.19***	***16,101.37***	***0.00***	***51.36***	
	MATERIAL & SERVICES								
022-7100-529-5210	DEPT TOOLS & SUPPLIES	2,500.00	1,743.82	0.00	1,743.82	756.18	0.00	30.25	
022-7100-529-5261	LIABILITY INSURANCE	326.00	0.00	0.00	0.00	326.00	0.00	100.00	
022-7100-529-5262	PROPERTY INSURANCE	49.00	0.00	0.00	0.00	49.00	0.00	100.00	
022-7100-529-5264	ERMA	102.00	0.00	0.00	0.00	102.00	0.00	100.00	
022-7100-529-5265	RISK MGTRMA ADMIN FEES	27.00	0.00	0.00	0.00	27.00	0.00	100.00	
	MATERIAL & SERVICES	***3,004.00***	***1,743.82***	***0.00***	***1,743.82***	***1,260.18***	***0.00***	***41.95***	
7100	**SENIOR CENTER NUTRITION**	**34,354.56**	**18,244.51**	**1,251.50**	**16,993.01**	**17,361.55**	**0.00**	**50.54**	
7200	**SENIOR CENTER OUTREACH**								
	PERSONNEL SERVICES								
022-7200-529-5101	SALARIES	18,098.00	11,851.58	777.95	11,073.63	7,024.37	0.00	38.81	
022-7200-529-5121	FICA	1,345.00	877.35	57.29	820.06	524.94	0.00	39.03	
022-7200-529-5123	PERS	1,339.00	766.29	53.37	712.92	626.08	0.00	46.76	
022-7200-529-5125	MEDICAL	1,611.00	665.10	50.20	614.90	996.10	0.00	61.83	
022-7200-529-5127	WORKERS COMP	800.00	0.00	0.00	0.00	800.00	0.00	100.00	
022-7200-529-5131	EAP	4.00	0.00	0.00	0.00	4.00	0.00	100.00	
	PERSONNEL SERVICES	***23,197.00***	***14,160.32***	***938.81***	***13,221.51***	***9,975.49***	***0.00***	***43.00***	
	MATERIAL & SERVICES								
022-7200-529-5210	DEPT TOOLS & SUPPLIES	4,200.00	2,955.52	750.05	2,205.47	1,994.53	0.00	47.49	
022-7200-529-5216	COMMUNICATIONS	4,500.00	900.00	0.00	900.00	3,600.00	0.00	80.00	
022-7200-529-5218	UTILITIES	6,800.00	4,817.41	0.00	4,817.41	1,982.59	0.00	29.16	
022-7200-529-5261	LIABILITY INSURANCE	422.00	0.00	0.00	0.00	422.00	0.00	100.00	
022-7200-529-5262	PROPERTY INSURANCE	64.00	0.00	0.00	0.00	64.00	0.00	100.00	
022-7200-529-5264	ERMA	132.00	0.00	0.00	0.00	132.00	0.00	100.00	
022-7200-529-5265	RISK MGTRMA ADMIN FEES	36.00	0.00	0.00	0.00	36.00	0.00	100.00	
022-7200-529-5270	PROFESSIONAL SERVICES	1,000.00	175.00	0.00	175.00	825.00	0.00	82.50	
	MATERIAL & SERVICES	***17,154.00***	***8,847.93***	***750.05***	***8,097.88***	***9,056.12***	***0.00***	***52.79***	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
7200	**SENIOR CENTER OUTREACH**	**40,351.00**	**23,008.25**	**1,688.86**	**21,319.39**	**19,031.61**	**0.00**	**47.17**	
	Expense	**74,705.56**	**41,252.76**	**2,940.36**	**38,312.40**	**36,393.16**	**0.00**	**48.72**	
022	**SENIOR CENTER**	**-294.44**	**41,252.76**	**13,656.48**	**27,596.28**	**-27,890.72**	**0.00**	**9,472.46**	
030	**CDBG**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
030-0000-423-0503	19TH, 20TH & 21ST PROJECT	-198,660.00	0.00	0.00	0.00	-198,660.00	0.00	100.00	
	INTERGOVERNMENTAL	***-198,660.00***	***0.00***	***0.00***	***0.00***	***-198,660.00***	***0.00***	***100.00***	
	TRANSFERS								
030-0000-471-0101	FROM OTHER FUNDS	-38,840.00	0.00	0.00	0.00	-38,840.00	0.00	100.00	
	TRANSFERS	***-38,840.00***	***0.00***	***0.00***	***0.00***	***-38,840.00***	***0.00***	***100.00***	
0000	**Department**	**-237,500.00**	**0.00**	**0.00**	**0.00**	**-237,500.00**	**0.00**	**100.00**	
	Revenue	**-237,500.00**	**0.00**	**0.00**	**0.00**	**-237,500.00**	**0.00**	**100.00**	
	Expense								
9100	**OPERATING**								
	CAPITAL OUTLAY								
030-9100-549-5731	SMITH ST RECONSTRUCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
030-9100-549-5732	SMITH ST RECONSTRUCTION	237,500.00	0.00	0.00	0.00	237,500.00	0.00	100.00	
	CAPITAL OUTLAY	***237,500.00***	***0.00***	***0.00***	***0.00***	***237,500.00***	***0.00***	***100.00***	
9100	**OPERATING**	**237,500.00**	**0.00**	**0.00**	**0.00**	**237,500.00**	**0.00**	**100.00**	
	Expense	**237,500.00**	**0.00**	**0.00**	**0.00**	**237,500.00**	**0.00**	**100.00**	
030	**CDBG**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
031	**PARK IMPROVEMENTS**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
031-0000-423-0310	PARK IMPROVEMENT GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERGOVERNMENTAL	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
0000	**Department**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Expense								
9100	**OPERATING**								

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
	CAPITAL OUTLAY								
031-9100-549-5713	PARK IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
031-9100-549-5743	ATHWAL PARK BATHROOMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CAPITAL OUTLAY	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
9100	**OPERATING**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Expense	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
031	**PARK IMPROVEMENTS**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
032	**TRANSIENT ORIENTED DEVELOPMENT**								
	Revenue								
0000	**Department**								
	OTHER REVENUE								
032-0000-421-0106	TRANSIENT ORIENTED DEVELOPMENT	-157,000.00	0.00	0.00	0.00	-157,000.00	0.00	100.00	
	OTHER REVENUE	***-157,000.00***	***0.00***	***0.00***	***0.00***	***-157,000.00***	***0.00***	***100.00***	
0000	**Department**	**-157,000.00**	**0.00**	**0.00**	**0.00**	**-157,000.00**	**0.00**	**100.00**	
	Revenue	**-157,000.00**	**0.00**	**0.00**	**0.00**	**-157,000.00**	**0.00**	**100.00**	
	Expense								
9100	**OPERATING**								
	MATERIAL & SERVICES								
032-9100-549-5270	PROFESSIONAL SERVICES	157,000.00	0.00	0.00	0.00	157,000.00	0.00	100.00	
	MATERIAL & SERVICES	***157,000.00***	***0.00***	***0.00***	***0.00***	***157,000.00***	***0.00***	***100.00***	
9100	**OPERATING**	**157,000.00**	**0.00**	**0.00**	**0.00**	**157,000.00**	**0.00**	**100.00**	
	Expense	**157,000.00**	**0.00**	**0.00**	**0.00**	**157,000.00**	**0.00**	**100.00**	
032	**TRANSIENT ORIENTED DEVELOPMENT**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
033	**SAN JOAQUIN VALLEY AIR GRANT**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
033-0000-421-0106	FEDSTATE GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERGOVERNMENTAL	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
0000	**Department**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
	Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Expense								
9100	**OPERATING**								
	CAPITAL OUTLAY								
033-9100-549-5715	EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CAPITAL OUTLAY	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
9100	**OPERATING**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Expense	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
033	**SAN JOAQUIN VALLEY AIR GRANT**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
034	**COPS SLESF**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
034-0000-421-0106	COPS SLESF GRANT	-100,000.00	0.00	95,947.62	-95,947.62	-4,052.38	0.00	4.05	
	INTERGOVERNMENTAL	***-100,000.00***	***0.00***	***95,947.62***	***-95,947.62***	***-4,052.38***	***0.00***	***4.05***	
0000	**Department**	**-100,000.00**	**0.00**	**95,947.62**	**-95,947.62**	**-4,052.38**	**0.00**	**4.05**	
	Revenue	**-100,000.00**	**0.00**	**95,947.62**	**-95,947.62**	**-4,052.38**	**0.00**	**4.05**	
	Expense								
9100	**OPERATING**								
	INTERFUND TRANSFERS								
034-9100-549-5505	TRANSFER TO OTHER FUNDS	100,000.00	0.00	0.00	0.00	100,000.00	0.00	100.00	
	INTERFUND TRANSFERS	***100,000.00***	***0.00***	***0.00***	***0.00***	***100,000.00***	***0.00***	***100.00***	
9100	**OPERATING**	**100,000.00**	**0.00**	**0.00**	**0.00**	**100,000.00**	**0.00**	**100.00**	
	Expense	**100,000.00**	**0.00**	**0.00**	**0.00**	**100,000.00**	**0.00**	**100.00**	
034	**COPS SLESF**	**0.00**	**0.00**	**95,947.62**	**-95,947.62**	**95,947.62**	**0.00**	**0.00**	
038	**SIERRA ST SIGNAL SYNCHRO**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
038-0000-423-0607	CML GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERGOVERNMENTAL	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	TRANSFERS								

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

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

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

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
	CR								
045	**SIERRA ST LIGHTED CROSSWA**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
045-0000-423-0607	CML GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
045-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERGOVERNMENTAL	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
0000	**Department**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Expense								
9100	**OPERATING**								
	CAPITAL OUTLAY								
045-9100-549-5742	SIERRA ST LIGHTED CROSSWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CAPITAL OUTLAY	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
9100	**OPERATING**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Expense	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
045	**SIERRA ST LIGHTED CROSSWA**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
046	**EARL ST RECONSTRUCT**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
046-0000-423-0608	STPL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
046-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERGOVERNMENTAL	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
0000	**Department**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
046	**EARL ST RECONSTRUCT**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
048	**SIERRA ST SIDEWALK 16-18**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								

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

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
	INTERGOVERNMENTAL								
050-0000-423-0609	TE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERGOVERNMENTAL	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	TRANSFERS								
050-0000-471-0101	HISTORIC DEPOT PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TRANSFERS	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
0000	**Department**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
050	**HISTORIC DEPOT PROJECT**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
052	**18TH AVE SIDEWALK**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
052-0000-423-0610	CML	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERGOVERNMENTAL	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
0000	**Department**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Expense								
9100	**OPERATING**								
	INTERFUND TRANSFERS								
052-9100-549-5505	18TH AVE SIDEWALK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERFUND TRANSFERS	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	CAPITAL OUTLAY								
052-9100-549-5747	18TH AVE SIDEWALK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CAPITAL OUTLAY	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
9100	**OPERATING**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Expense	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
052	**18TH AVE SIDEWALK**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
053	**10TH AVE RECONSTRUCTION**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
053-0000-423-0607	CML GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
	INTERGOVERNMENTAL	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	TRANSFERS								
053-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TRANSFERS	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
0000	**Department**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Expense								
9100	**OPERATING**								
	CAPITAL OUTLAY								
053-9100-549-5746	SIERRA TO STROUD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CAPITAL OUTLAY	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
9100	**OPERATING**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Expense	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
053	**10TH AVE RECONSTRUCTION**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
054	**18KERN LIGHTED CROSSWALK**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
054-0000-423-0607	CML GRANTS	-43,768.00	0.00	0.00	0.00	-43,768.00	0.00	100.00	
054-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERGOVERNMENTAL	***-43,768.00***	***0.00***	***0.00***	***0.00***	***-43,768.00***	***0.00***	***100.00***	
0000	**Department**	**-43,768.00**	**0.00**	**0.00**	**0.00**	**-43,768.00**	**0.00**	**100.00**	
	Revenue	**-43,768.00**	**0.00**	**0.00**	**0.00**	**-43,768.00**	**0.00**	**100.00**	
	Expense								
9100	**OPERATING**								
	CAPITAL OUTLAY								
054-9100-549-5749	18KERN LIGHTED CROSSWALK	40,769.00	100,755.91	0.00	100,755.91	-59,986.91	0.00	-147.14	
	CAPITAL OUTLAY	***40,769.00***	***100,755.91***	***0.00***	***100,755.91***	***-59,986.91***	***0.00***	***-147.14***	
9100	**OPERATING**	**40,769.00**	**100,755.91**	**0.00**	**100,755.91**	**-59,986.91**	**0.00**	**-147.14**	
	Expense	**40,769.00**	**100,755.91**	**0.00**	**100,755.91**	**-59,986.91**	**0.00**	**-147.14**	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
054	**18KERN LIGHTED CROSSWALK**	**-2,999.00**	**100,755.91**	**0.00**	**100,755.91**	**-103,754.91**	**0.00**	**3,459.65**	
055	**BETHEL AVENUE IMPROVEMENTS**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
055-0000-423-0607	CML GRANTS	-346,199.00	0.00	231,714.25	-231,714.25	-114,484.75	0.00	33.07	
055-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERGOVERNMENTAL	***-346,199.00***	***0.00***	***231,714.25***	***-231,714.25***	***-114,484.75***	***0.00***	***33.07***	
0000	**Department**	**-346,199.00**	**0.00**	**231,714.25**	**-231,714.25**	**-114,484.75**	**0.00**	**33.07**	
	Revenue	**-346,199.00**	**0.00**	**231,714.25**	**-231,714.25**	**-114,484.75**	**0.00**	**33.07**	
	Expense								
9100	**OPERATING**								
	CAPITAL OUTLAY								
055-9100-549-5747	BETHEL AVE IMPROVEMENTS	332,179.00	13,460.70	0.00	13,460.70	318,718.30	0.00	95.95	
	CAPITAL OUTLAY	***332,179.00***	***13,460.70***	***0.00***	***13,460.70***	***318,718.30***	***0.00***	***95.95***	
9100	**OPERATING**	**332,179.00**	**13,460.70**	**0.00**	**13,460.70**	**318,718.30**	**0.00**	**95.95**	
	Expense	**332,179.00**	**13,460.70**	**0.00**	**13,460.70**	**318,718.30**	**0.00**	**95.95**	
055	**BETHEL AVENUE IMPROVEMENTS**	**-14,020.00**	**13,460.70**	**231,714.25**	**-218,253.55**	**204,233.55**	**0.00**	**-1,456.73**	
056	**MADSEN AVE RECON SIERRA TO STD**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
056-0000-423-0607	CML GRANTS	-313,394.00	0.00	0.00	0.00	-313,394.00	0.00	100.00	
056-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERGOVERNMENTAL	***-313,394.00***	***0.00***	***0.00***	***0.00***	***-313,394.00***	***0.00***	***100.00***	
0000	**Department**	**-313,394.00**	**0.00**	**0.00**	**0.00**	**-313,394.00**	**0.00**	**100.00**	
	Revenue	**-313,394.00**	**0.00**	**0.00**	**0.00**	**-313,394.00**	**0.00**	**100.00**	
	Expense								
9100	**OPERATING**								
	CAPITAL OUTLAY								
056-9100-549-5746	MADSEN AVE RECON SIERRA TO STR	313,034.00	1,595.00	0.00	1,595.00	311,439.00	0.00	99.49	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
	CAPITAL OUTLAY	***313,034.00***	***1,595.00***	***0.00***	***1,595.00***	***311,439.00***	***0.00***	***99.49***	
9100	**OPERATING**	**313,034.00**	**1,595.00**	**0.00**	**1,595.00**	**311,439.00**	**0.00**	**99.49**	
	Expense	**313,034.00**	**1,595.00**	**0.00**	**1,595.00**	**311,439.00**	**0.00**	**99.49**	
056	**MADSEN AVE RECON SIERRA TO STD**	**-360.00**	**1,595.00**	**0.00**	**1,595.00**	**-1,955.00**	**0.00**	**543.06**	
057	**MADSEN AV BIKE PTH STRD TO KAM**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
057-0000-423-0607	CML GRANTS	-338,356.00	0.00	0.00	0.00	-338,356.00	0.00	100.00	
057-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERGOVERNMENTAL	***-338,356.00***	***0.00***	***0.00***	***0.00***	***-338,356.00***	***0.00***	***100.00***	
0000	**Department**	**-338,356.00**	**0.00**	**0.00**	**0.00**	**-338,356.00**	**0.00**	**100.00**	
	Revenue	**-338,356.00**	**0.00**	**0.00**	**0.00**	**-338,356.00**	**0.00**	**100.00**	
	Expense								
9100	**OPERATING**								
	CAPITAL OUTLAY								
057-9100-549-5749	MADSEN AV BIKE PTH STRD TO KAM	335,425.00	4,000.00	0.00	4,000.00	331,425.00	0.00	98.81	
	CAPITAL OUTLAY	***335,425.00***	***4,000.00***	***0.00***	***4,000.00***	***331,425.00***	***0.00***	***98.81***	
9100	**OPERATING**	**335,425.00**	**4,000.00**	**0.00**	**4,000.00**	**331,425.00**	**0.00**	**98.81**	
	Expense	**335,425.00**	**4,000.00**	**0.00**	**4,000.00**	**331,425.00**	**0.00**	**98.81**	
057	**MADSEN AV BIKE PTH STRD TO KAM**	**-2,931.00**	**4,000.00**	**0.00**	**4,000.00**	**-6,931.00**	**0.00**	**236.47**	
058	**Fund**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
058-0000-423-0607	BETHELSIERRA ROUNDABOUT	-1,296,900.00	0.00	0.00	0.00	-1,296,900.00	0.00	100.00	
058-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERGOVERNMENTAL	***-1,296,900.00***	***0.00***	***0.00***	***0.00***	***-1,296,900.00***	***0.00***	***100.00***	
0000	**Department**	**-1,296,900.00**	**0.00**	**0.00**	**0.00**	**-1,296,900.00**	**0.00**	**100.00**	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
	Revenue	**-1,296,900.00**	**0.00**	**0.00**	**0.00**	**-1,296,900.00**	**0.00**	**100.00**	
	Expense								
9100	**OPERATING**								
	CAPITAL OUTLAY								
058-9100-549-5744	BETHELSIERRA ROUNDABOUT	1,296,900.00	32,000.00	0.00	32,000.00	1,264,900.00	0.00	97.53	
	CAPITAL OUTLAY	***1,296,900.00***	***32,000.00***	***0.00***	***32,000.00***	***1,264,900.00***	***0.00***	***97.53***	
9100	**OPERATING**	**1,296,900.00**	**32,000.00**	**0.00**	**32,000.00**	**1,264,900.00**	**0.00**	**97.53**	
	Expense	**1,296,900.00**	**32,000.00**	**0.00**	**32,000.00**	**1,264,900.00**	**0.00**	**97.53**	
058	**Fund**	**0.00**	**32,000.00**	**0.00**	**32,000.00**	**-32,000.00**	**0.00**	**0.00**	
059	**Fund**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
059-0000-471-0101	MEHLERT AVE RECONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERGOVERNMENTAL	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	OTHER REVENUE								
059-0000-423-0607	MEHLERT AVE RECONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OTHER REVENUE	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
0000	**Department**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Expense								
9100	**OPERATING**								
	CAPITAL OUTLAY								
059-9100-549-5750	MEHLERT AVE RECONSTRUCTION	0.00	5,941.50	0.00	5,941.50	-5,941.50	0.00	0.00	
	CAPITAL OUTLAY	***0.00***	***5,941.50***	***0.00***	***5,941.50***	***-5,941.50***	***0.00***	***0.00***	
9100	**OPERATING**	**0.00**	**5,941.50**	**0.00**	**5,941.50**	**-5,941.50**	**0.00**	**0.00**	
	Expense	**0.00**	**5,941.50**	**0.00**	**5,941.50**	**-5,941.50**	**0.00**	**0.00**	
059	**Fund**	**0.00**	**5,941.50**	**0.00**	**5,941.50**	**-5,941.50**	**0.00**	**0.00**	
102	**GAS TAX**								
	Revenue								

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail Uncollect
0000	**Department**							
	OTHER REVENUE							
102-0000-451-0100	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER REVENUE	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	SPECIAL REVENUE							
102-0000-403-0601	2105	-68,822.00	0.00	34,823.29	-34,823.29	-33,998.71	0.00	49.40
102-0000-403-0602	2106	-38,533.00	0.00	19,755.78	-19,755.78	-18,777.22	0.00	48.73
102-0000-403-0603	2107	-89,887.00	0.00	42,637.87	-42,637.87	-47,249.13	0.00	52.57
102-0000-403-0604	2107.5	-3,000.00	0.00	3,000.00	-3,000.00	0.00	0.00	0.00
102-0000-403-0605	2103	-106,730.00	0.00	51,616.62	-51,616.62	-55,113.38	0.00	51.64
102-0000-404-0600	TRAFFIC CONGESTION RELIEF-SB1	-13,975.00	0.00	13,931.33	-13,931.33	-43.67	0.00	0.31
102-0000-404-0606	ROAD MAINT AND REHAB ACCOUNT	-203,661.00	20,446.51	118,919.72	-98,473.21	-105,187.79	0.00	51.65
	SPECIAL REVENUE	***-524,608.00***	***20,446.51***	***284,684.61***	***-264,238.10***	***-260,369.90***	***0.00***	***49.63***
0000	**Department**	**-524,608.00**	**20,446.51**	**284,684.61**	**-264,238.10**	**-260,369.90**	**0.00**	**49.63**
	Revenue	**-524,608.00**	**20,446.51**	**284,684.61**	**-264,238.10**	**-260,369.90**	**0.00**	**49.63**
	Expense							
9100	**OPERATING**							
	PERSONNEL SERVICES							
102-9100-549-5101	SALARIES	123,768.00	85,104.59	5,962.23	79,142.36	44,625.64	0.00	36.06
102-9100-549-5102	OVERTIME	0.00	23.70	5.66	18.04	-18.04	0.00	0.00
102-9100-549-5121	FICA	9,124.00	6,293.83	440.13	5,853.70	3,270.30	0.00	35.84
102-9100-549-5123	PERS	36,376.00	7,126.52	473.44	6,653.08	29,722.92	0.00	81.71
102-9100-549-5125	MEDICAL	30,137.00	18,226.66	1,338.15	16,888.51	13,248.49	0.00	43.96
102-9100-549-5127	WORKERS COMP	10,953.00	0.00	0.00	0.00	10,953.00	0.00	100.00
102-9100-549-5131	EAP	29.00	0.00	0.00	0.00	29.00	0.00	100.00
102-9100-549-5133	LIFE INSURANCE	82.00	0.00	0.00	0.00	82.00	0.00	100.00
	PERSONNEL SERVICES	***210,469.00***	***116,775.30***	***8,219.61***	***108,555.69***	***101,913.31***	***0.00***	***48.42***
	MATERIAL & SERVICES							
102-9100-549-5210	DEPT TOOLS & SUPPLIES	5,000.00	136.40	0.00	136.40	4,863.60	0.00	97.27
102-9100-549-5219	STREET LIGHTS & SIGNALS	20,000.00	5,380.37	0.00	5,380.37	14,619.63	0.00	73.10
102-9100-549-5261	LIABILITY INSURANCE	2,782.00	0.00	0.00	0.00	2,782.00	0.00	100.00
102-9100-549-5262	PROPERTY INSURANCE	422.00	0.00	0.00	0.00	422.00	0.00	100.00
102-9100-549-5263	VEHICLE INSURANCE	1,989.00	0.00	0.00	0.00	1,989.00	0.00	100.00
102-9100-549-5264	ERMA	870.00	0.00	0.00	0.00	870.00	0.00	100.00
102-9100-549-5265	RISK MGTRMA ADMIN FEES	234.00	0.00	0.00	0.00	234.00	0.00	100.00
102-9100-549-5270	PROFESSIONAL SERVICES	25,000.00	18,000.00	0.00	18,000.00	7,000.00	5,000.00	8.00
	MATERIAL & SERVICES	***56,297.00***	***23,516.77***	***0.00***	***23,516.77***	***32,780.23***	***5,000.00***	***49.35***
	INTERFUND TRANSFERS							
102-9100-549-5501	TRANSFER OUT-OVERHEAD	20,500.00	0.00	0.00	0.00	20,500.00	0.00	100.00

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
102-9100-549-5505	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERFUND TRANSFERS	***20,500.00***	***0.00***	***0.00***	***0.00***	***20,500.00***	***0.00***	***100.00***	
	CAPITAL OUTLAY								
102-9100-549-5706	2017 PAVEMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
102-9100-549-5707	MARION ST(CAPE SEAL SIERRA-LEW	210,000.00	0.00	0.00	0.00	210,000.00	0.00	100.00	
102-9100-549-5708	TRUCK REPLACMNT F-150	32,000.00	0.00	0.00	0.00	32,000.00	0.00	100.00	
	CAPITAL OUTLAY	***242,000.00***	***0.00***	***0.00***	***0.00***	***242,000.00***	***0.00***	***100.00***	
9100	**OPERATING**	**529,266.00**	**140,292.07**	**8,219.61**	**132,072.46**	**397,193.54**	**5,000.00**	**74.10**	
	Expense	**529,266.00**	**140,292.07**	**8,219.61**	**132,072.46**	**397,193.54**	**5,000.00**	**74.10**	
102	**GAS TAX**	**4,658.00**	**160,738.58**	**292,904.22**	**-132,165.64**	**136,823.64**	**5,000.00**	**2,830.05**	
103	**LTF 3**								
	Revenue								
0000	**Department**								
	INTEREST INCOME								
103-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTEREST INCOME	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	TRANSFERS								
103-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TRANSFERS	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	SPECIAL REVENUE								
103-0000-403-0701	ARTICLE 3	-9,333.00	0.00	9,333.00	-9,333.00	0.00	0.00	0.00	
	SPECIAL REVENUE	***-9,333.00***	***0.00***	***9,333.00***	***-9,333.00***	***0.00***	***0.00***	***0.00***	
0000	**Department**	**-9,333.00**	**0.00**	**9,333.00**	**-9,333.00**	**0.00**	**0.00**	**0.00**	
	Revenue	**-9,333.00**	**0.00**	**9,333.00**	**-9,333.00**	**0.00**	**0.00**	**0.00**	
	Expense								
9100	**OPERATING**								
	CAPITAL OUTLAY								
103-9100-549-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
103-9100-549-5702	SIDEWALK INSTALLATION-18TH AVE	4,575.00	0.00	0.00	0.00	4,575.00	0.00	100.00	
103-9100-549-5703	MADSEN AVE BIKE PATH STROUD-KM	30,000.00	0.00	0.00	0.00	30,000.00	0.00	100.00	
	CAPITAL OUTLAY	***34,575.00***	***0.00***	***0.00***	***0.00***	***34,575.00***	***0.00***	***100.00***	
9100	**OPERATING**	**34,575.00**	**0.00**	**0.00**	**0.00**	**34,575.00**	**0.00**	**100.00**	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail Uncollect
	Expense	**34,575.00**	**0.00**	**0.00**	**0.00**	**34,575.00**	**0.00**	**100.00**
103	**LTF 3**	**25,242.00**	**0.00**	**9,333.00**	**-9,333.00**	**34,575.00**	**0.00**	**136.97**
104	**LTF 8**							
	Revenue							
0000	**Department**							
	INTEREST INCOME							
104-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	INTEREST INCOME	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TRANSFERS							
104-0000-471-0101	FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TRANSFERS	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	SPECIAL REVENUE							
104-0000-403-0702	ARTICLE 8	-421,426.00	0.00	252,764.00	-252,764.00	-168,662.00	0.00	40.02
104-0000-423-0607	STREET GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SPECIAL REVENUE	***-421,426.00***	***0.00***	***252,764.00***	***-252,764.00***	***-168,662.00***	***0.00***	***40.02***
0000	**Department**	**-421,426.00**	**0.00**	**252,764.00**	**-252,764.00**	**-168,662.00**	**0.00**	**40.02**
	Revenue	**-421,426.00**	**0.00**	**252,764.00**	**-252,764.00**	**-168,662.00**	**0.00**	**40.02**
	Expense							
9100	**OPERATING**							
	MATERIAL & SERVICES							
104-9100-549-5210	DEPT TOOLS & SUPPLIES	3,000.00	1,876.87	0.00	1,876.87	1,123.13	0.00	37.44
104-9100-549-5218	UTILITIES	4,000.00	0.00	0.00	0.00	4,000.00	0.00	100.00
104-9100-549-5219	STREET LIGHTS & SIGNALS	45,000.00	22,312.95	0.00	22,312.95	22,687.05	0.00	50.42
104-9100-549-5224	FUELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
104-9100-549-5270	PROFESSIONAL SERVICES	10,000.00	17,632.50	15,476.50	2,156.00	7,844.00	0.00	78.44
104-9100-549-5275	STREET STRIPING PROGRAM	10,000.00	14,962.00	0.00	14,962.00	-4,962.00	0.00	-49.62
	MATERIAL & SERVICES	***72,000.00***	***56,784.32***	***15,476.50***	***41,307.82***	***30,692.18***	***0.00***	***42.63***
	INTERFUND TRANSFERS							
104-9100-549-5501	TRANSFER OUT-OVERHEAD	20,500.00	0.00	0.00	0.00	20,500.00	0.00	100.00
104-9100-549-5505	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	INTERFUND TRANSFERS	***20,500.00***	***0.00***	***0.00***	***0.00***	***20,500.00***	***0.00***	***100.00***
	CAPITAL OUTLAY							
104-9100-549-5701	CAPITAL OUTLAY	0.00	408,520.60	0.00	408,520.60	-408,520.60	0.00	0.00
104-9100-549-5704	21ST AVENUE REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
104-9100-549-5705	SIGNAGE UPDATES	0.00	65.00	0.00	65.00	-65.00	0.00	0.00
104-9100-549-5706	RECLAMITE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
104-9100-549-5761	BETHEL AVE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
104-9100-549-5762	MADSEN AVE RECON STROUD-SIERRA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
104-9100-549-5763	MADSEN AVE BIKE PATH STROUD-KM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
104-9100-549-5764	12TH AVE SIERRA TO WINTER	276,000.00	0.00	0.00	0.00	276,000.00	0.00	100.00	
104-9100-549-5765	UNION ST (10TH TO 18TH)	299,000.00	0.00	0.00	0.00	299,000.00	0.00	100.00	
	CAPITAL OUTLAY	***575,000.00***	***408,585.60***	***0.00***	***408,585.60***	***166,414.40***	***0.00***	***28.94***	
9100	**OPERATING**	**667,500.00**	**465,369.92**	**15,476.50**	**449,893.42**	**217,606.58**	**0.00**	**32.60**	
	Expense	**667,500.00**	**465,369.92**	**15,476.50**	**449,893.42**	**217,606.58**	**0.00**	**32.60**	
104	**LTF 8**	**246,074.00**	**465,369.92**	**268,240.50**	**197,129.42**	**48,944.58**	**0.00**	**19.89**	
105	**MEASURE C**								
	Revenue								
0000	**Department**								
	INTEREST INCOME								
105-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTEREST INCOME	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	TRANSFERS								
105-0000-471-0101	MEASURE C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TRANSFERS	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	SPECIAL REVENUE								
105-0000-403-0801	STREET MAINTENANCE	-180,000.00	1,984.38	101,524.70	-99,540.32	-80,459.68	0.00	44.70	
105-0000-403-0802	ADA COMPLIANCE	-6,300.00	0.00	3,465.45	-3,465.45	-2,834.55	0.00	44.99	
105-0000-403-0803	FLEXIBLE FUNDING	-210,000.00	268.53	114,043.12	-113,774.59	-96,225.41	0.00	45.82	
	SPECIAL REVENUE	***-396,300.00***	***2,252.91***	***219,033.27***	***-216,780.36***	***-179,519.64***	***0.00***	***45.30***	
0000	**Department**	**-396,300.00**	**2,252.91**	**219,033.27**	**-216,780.36**	**-179,519.64**	**0.00**	**45.30**	
	Revenue	**-396,300.00**	**2,252.91**	**219,033.27**	**-216,780.36**	**-179,519.64**	**0.00**	**45.30**	
	Expense								
9200	**SPECIAL OPERATING**								
	MATERIAL & SERVICES								
105-9200-549-5229	REPAIRS & MAINTENANCE	4,000.00	1,494.00	0.00	1,494.00	2,506.00	0.00	62.65	
105-9200-549-5270	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	MATERIAL & SERVICES	***4,000.00***	***1,494.00***	***0.00***	***1,494.00***	***2,506.00***	***0.00***	***62.65***	
	CAPITAL OUTLAY								
105-9200-549-5701	CAPITAL OUTLAY	0.00	800.00	0.00	800.00	-800.00	0.00	0.00	
105-9200-549-5704	21ST AVENUE REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
105-9200-549-5707	CLARKSON AVE REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
105-9200-549-5708	ALLEY	83,000.00	0.00	0.00	0.00	83,000.00	0.00	100.00	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
	IMPROVEMENTS-PEDESTRIAN								
	CAPITAL OUTLAY	***83,000.00***	***800.00***	***0.00***	***800.00***	***82,200.00***	***0.00***	***99.04***	
9200	**SPECIAL OPERATING**	**87,000.00**	**2,294.00**	**0.00**	**2,294.00**	**84,706.00**	**0.00**	**97.36**	
9300	**MEASURE C**								
	MATERIAL & SERVICES								
105-9300-549-5230	SIDEWALK REPAIR	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	
	MATERIAL & SERVICES	***5,000.00***	***5,000.00***	***0.00***	***5,000.00***	***0.00***	***0.00***	***0.00***	
9300	**MEASURE C**	**5,000.00**	**5,000.00**	**0.00**	**5,000.00**	**0.00**	**0.00**	**0.00**	
9400	**MEASURE C SUPPLIES**								
	MATERIAL & SERVICES								
105-9400-549-5210	DEPT TOOLS & SUPPLIES	38,000.00	864.17	0.00	864.17	37,135.83	0.00	97.73	
105-9400-549-5219	STREET LIGHTS & SIGNALS	80,000.00	32,022.96	67.39	31,955.57	48,044.43	0.00	60.06	
105-9400-549-5222	VEHICLE MAINTENANCE	4,500.00	671.00	0.00	671.00	3,829.00	0.00	85.09	
105-9400-549-5229	REPAIRS & MAINTENANCE	5,000.00	400.00	0.00	400.00	4,600.00	0.00	92.00	
105-9400-549-5230	SIDEWALK REPAIR	20,000.00	6,652.00	0.00	6,652.00	13,348.00	0.00	66.74	
105-9400-549-5270	PROFESSIONAL SERVICES	35,000.00	10,157.55	0.00	10,157.55	24,842.45	0.00	70.98	
105-9400-549-5294	AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	MATERIAL & SERVICES	***182,500.00***	***50,767.68***	***67.39***	***50,700.29***	***131,799.71***	***0.00***	***72.22***	
	INTERFUND TRANSFERS								
105-9400-549-5501	TRANSFER OUT-OVERHEAD	20,500.00	0.00	0.00	0.00	20,500.00	0.00	100.00	
	INTERFUND TRANSFERS	***20,500.00***	***0.00***	***0.00***	***0.00***	***20,500.00***	***0.00***	***100.00***	
	CAPITAL OUTLAY								
105-9400-549-5765	CURB RAMP INSTALLATION	15,000.00	24,790.00	0.00	24,790.00	-9,790.00	0.00	-65.27	
105-9400-549-5766	EXAMINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPTIONS-DOWNTOWN PARKG								
	CAPITAL OUTLAY	***15,000.00***	***24,790.00***	***0.00***	***24,790.00***	***-9,790.00***	***0.00***	***-65.27***	
9400	**MEASURE C SUPPLIES**	**218,000.00**	**75,557.68**	**67.39**	**75,490.29**	**142,509.71**	**0.00**	**65.37**	
	Expense	**310,000.00**	**82,851.68**	**67.39**	**82,784.29**	**227,215.71**	**0.00**	**73.30**	
105	**MEASURE C**	**-86,300.00**	**85,104.59**	**219,100.66**	**-133,996.07**	**47,696.07**	**0.00**	**-55.27**	
106	**MEASURE E**								
	Revenue								
0000	**Department**								
	OTHER TAXES								
106-0000-404-0400	MEASURE E	-1,418,964.00	0.00	609,580.62	-609,580.62	-809,383.38	0.00	57.04	
	OTHER TAXES	***-1,418,964.00***	***0.00***	***609,580.62***	***-609,580.62***	***-809,383.38***	***0.00***	***57.04***	
	CHARGES AND SERVICES								

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
106-0000-404-0402	FIRE MARSHAL SERVICES	-14,000.00	0.00	0.00	0.00	-14,000.00	0.00	100.00	
	CHARGES AND SERVICES	***-14,000.00***	***0.00***	***0.00***	***0.00***	***-14,000.00***	***0.00***	***100.00***	
	INTEREST INCOME								
106-0000-451-0101	INTEREST	0.00	0.00	556.01	-1,145.97	1,145.97	0.00	0.00	
	INTEREST INCOME	***0.00***	***0.00***	***556.01***	***-1,145.97***	***1,145.97***	***0.00***	***0.00***	
	TRANSFERS								
106-0000-404-0401	TRANSER TO MEASURE E	-100,000.00	0.00	0.00	0.00	-100,000.00	0.00	100.00	
	TRANSFERS	***-100,000.00***	***0.00***	***0.00***	***0.00***	***-100,000.00***	***0.00***	***100.00***	
0000	**Department**	**-1,532,964.00**	**0.00**	**610,136.63**	**-610,726.59**	**-922,237.41**	**0.00**	**60.16**	
	Revenue	**-1,532,964.00**	**0.00**	**610,136.63**	**-610,726.59**	**-922,237.41**	**0.00**	**60.16**	
	Expense								
3400	**POLICE**								
	PERSONNEL SERVICES								
106-3400-549-5101	SALARIES	192,764.00	97,148.31	5,327.71	91,820.60	100,943.40	0.00	52.37	
106-3400-549-5102	OVERTIME	0.00	9,800.02	167.94	9,632.08	-9,632.08	0.00	0.00	
106-3400-549-5106	PARTTIME RESERVES	40,000.00	0.00	0.00	0.00	40,000.00	0.00	100.00	
106-3400-549-5121	FICA	22,659.00	8,107.45	414.82	7,692.63	14,966.37	0.00	66.05	
106-3400-549-5123	PERS	24,736.00	11,700.31	646.73	11,053.58	13,682.42	0.00	55.31	
106-3400-549-5125	MEDICAL	9,104.00	4,075.69	300.73	3,774.96	5,329.04	0.00	58.54	
106-3400-549-5127	WORKERS COMP	17,058.00	0.00	0.00	0.00	17,058.00	0.00	100.00	
106-3400-549-5129	UNIFORM ALLOWANCE	3,000.00	0.00	0.00	0.00	3,000.00	0.00	100.00	
106-3400-549-5131	EAP	34.00	0.00	0.00	0.00	34.00	0.00	100.00	
106-3400-549-5133	LIFE INSURANCE	108.00	0.00	0.00	0.00	108.00	0.00	100.00	
106-3400-549-5261	LIABILITY INSURANCE	4,789.00	0.00	0.00	0.00	4,789.00	0.00	100.00	
106-3400-549-5262	PROPERTY INSURANCE	726.00	0.00	0.00	0.00	726.00	0.00	100.00	
106-3400-549-5263	VEHICLE INSURANCE	2,716.00	0.00	0.00	0.00	2,716.00	0.00	100.00	
106-3400-549-5264	ERMA	1,497.00	0.00	0.00	0.00	1,497.00	0.00	100.00	
106-3400-549-5265	RISK MGTRMA ADMIN FEES	404.00	0.00	0.00	0.00	404.00	0.00	100.00	
106-3400-549-5296	TRAINING & EDUCATION	5,000.00	136.00	0.00	136.00	4,864.00	0.00	97.28	
	PERSONNEL SERVICES	***324,595.00***	***130,967.78***	***6,857.93***	***124,109.85***	***200,485.15***	***0.00***	***61.76***	
	MATERIAL & SERVICES								
106-3400-549-5208	WEAPONSFLARESETC.	3,000.00	1,609.78	0.00	1,609.78	1,390.22	0.00	46.34	
106-3400-549-5209	SCREENING PERSONNEL	5,000.00	0.00	0.00	0.00	5,000.00	0.00	100.00	
106-3400-549-5210	DEPARTMENT TOOLS	2,400.00	416.58	0.00	416.58	1,983.42	0.00	82.64	
106-3400-549-5216	COMMUNICATIONS	900.00	0.00	0.00	0.00	900.00	0.00	100.00	
106-3400-549-5222	VEHICLE MAINTENANCE	5,600.00	1,782.38	0.00	1,782.38	3,817.62	0.00	68.17	
106-3400-549-5224	FUELS	12,000.00	4,138.10	0.00	4,138.10	7,861.90	0.00	65.52	
106-3400-549-5226	EQUIPMENT MAINTENANCE	1,500.00	0.00	0.00	0.00	1,500.00	0.00	100.00	
	MATERIAL & SERVICES	***30,400.00***	***7,946.84***	***0.00***	***7,946.84***	***22,453.16***	***0.00***	***73.86***	
	DEBT SERVICES								

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
106-3400-549-5505	DEBT SERVICES TO GF	50,000.00	0.00	0.00	0.00	50,000.00	0.00	100.00	
	DEBT SERVICES	***50,000.00***	***0.00***	***0.00***	***0.00***	***50,000.00***	***0.00***	***100.00***	
	CAPITAL OUTLAY								
106-3400-549-5701	CAPITAL OUTLAY	269,248.35	64,522.37	600.74	63,921.63	205,326.72	30,327.48	65.00	
106-3400-549-5715	POLICE PATROL CARS	420,000.00	76,928.10	0.00	76,928.10	343,071.90	192,320.25	35.89	
106-3400-549-5753	COMPUTERS,TASERS, CABINETS	69,000.00	101,738.10	32,738.10	69,000.00	0.00	0.00	0.00	
	CAPITAL OUTLAY	***758,248.35***	***243,188.57***	***33,338.84***	***209,849.73***	***548,398.62***	***222,647.73***	***42.96***	
3400	**POLICE**	**1,163,243.35**	**382,103.19**	**40,196.77**	**341,906.42**	**821,336.93**	**222,647.73**	**51.47**	
6200	**FIRE**								
	PERSONNEL SERVICES								
106-6200-549-5101	SALARIES	165,673.00	144,986.41	12,647.87	132,338.54	33,334.46	0.00	20.12	
106-6200-549-5102	OVERTIME	90,000.00	6,506.78	1,298.28	5,208.50	84,791.50	0.00	94.21	
106-6200-549-5106	PARTTIME RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
106-6200-549-5121	FICA	12,303.00	11,326.08	1,049.20	10,276.88	2,026.12	0.00	16.47	
106-6200-549-5123	PERS	29,919.00	16,178.34	1,592.09	14,586.25	15,332.75	0.00	51.25	
106-6200-549-5125	MEDICAL	28,041.00	19,210.38	1,440.22	17,770.16	10,270.84	0.00	36.63	
106-6200-549-5127	WORKERS COMP	27,633.00	0.00	0.00	0.00	27,633.00	0.00	100.00	
106-6200-549-5129	UNIFORM ALLOWANCE	6,000.00	0.00	0.00	0.00	6,000.00	0.00	100.00	
106-6200-549-5131	EAP	85.00	0.00	0.00	0.00	85.00	0.00	100.00	
106-6200-549-5133	LIFE INSURANCE	108.00	0.00	0.00	0.00	108.00	0.00	100.00	
106-6200-549-5261	LIABILITY INSURANCE	8,192.00	0.00	0.00	0.00	8,192.00	0.00	100.00	
106-6200-549-5262	PROPERTY INSURANCE	1,242.00	0.00	0.00	0.00	1,242.00	0.00	100.00	
106-6200-549-5263	VEHICLE INSURANCE	2,309.00	0.00	0.00	0.00	2,309.00	0.00	100.00	
106-6200-549-5264	ERMA	2,561.00	0.00	0.00	0.00	2,561.00	0.00	100.00	
106-6200-549-5265	RISK MGTRMA ADMIN FEES	690.00	0.00	0.00	0.00	690.00	0.00	100.00	
106-6200-549-5296	TRAINING & EDUCATION	5,000.00	2,311.11	0.00	2,311.11	2,688.89	0.00	53.78	
106-6200-549-5701	CAPITAL OUTLAY	0.00	910.57	0.00	910.57	-910.57	0.00	0.00	
	PERSONNEL SERVICES	***379,756.00***	***201,429.67***	***18,027.66***	***183,402.01***	***196,353.99***	***0.00***	***51.71***	
	MATERIAL & SERVICES								
106-6200-549-5210	DEPARTMENT TOOOLS & SUPPLIES	18,000.00	8,864.95	0.00	8,864.95	9,135.05	0.00	50.75	
106-6200-549-5270	PROFESSIONAL SERVICES	20,000.00	5,506.11	1,065.55	4,440.56	15,559.44	0.00	77.80	
	MATERIAL & SERVICES	***38,000.00***	***14,371.06***	***1,065.55***	***13,305.51***	***24,694.49***	***0.00***	***64.99***	
	DEBT SERVICES								
106-6200-549-5505	DEBT SERVICE TO GF	50,000.00	0.00	0.00	0.00	50,000.00	0.00	100.00	
	DEBT SERVICES	***50,000.00***	***0.00***	***0.00***	***0.00***	***50,000.00***	***0.00***	***100.00***	
	CAPITAL OUTLAY								
106-6200-549-5710	RADIOS & EQUIPMENT	10,000.00	29,268.14	0.00	29,268.14	-19,268.14	0.00	-192.68	
106-6200-549-5711	SCBA REFILLING STATION	15,000.00	0.00	0.00	0.00	15,000.00	0.00	100.00	
106-6200-549-5712	PROTECTIVE CLOTHING	8,000.00	9,907.70	0.00	9,907.70	-1,907.70	0.00	-23.85	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
106-6200-549-5713	FE SIMULATOR (TRAINING PROP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CAPITAL OUTLAY	***33,000.00***	***39,175.84***	***0.00***	***39,175.84***	***-6,175.84***	***0.00***	***-18.71***	
6200	**FIRE**	**500,756.00**	**254,976.57**	**19,093.21**	**235,883.36**	**264,872.64**	**0.00**	**52.89**	
	Expense	**1,663,999.35**	**637,079.76**	**59,289.98**	**577,789.78**	**1,086,209.57**	**222,647.73**	**51.90**	
106	**MEASURE E**	**131,035.35**	**637,079.76**	**669,426.61**	**-32,936.81**	**163,972.16**	**222,647.73**	**-44.78**	
107	**ABANDONED VEHICLE**								
	Revenue								
0000	**Department**								
	SPECIAL REVENUE								
107-0000-403-0900	VEHICLE ABATEMENT ALLOC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	SPECIAL REVENUE	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
0000	**Department**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
107	**ABANDONED VEHICLE**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
108	**ACT TASK FORCE GRANT**								
	Revenue								
0000	**Department**								
	SPECIAL REVENUE								
108-0000-463-0119	ACT TASK FORCE REIMB	-113,000.00	0.00	0.00	0.00	-113,000.00	0.00	100.00	
	SPECIAL REVENUE	***-113,000.00***	***0.00***	***0.00***	***0.00***	***-113,000.00***	***0.00***	***100.00***	
0000	**Department**	**-113,000.00**	**0.00**	**0.00**	**0.00**	**-113,000.00**	**0.00**	**100.00**	
	Revenue	**-113,000.00**	**0.00**	**0.00**	**0.00**	**-113,000.00**	**0.00**	**100.00**	
	Expense								
3400	**POLICE**								
	PERSONNEL SERVICES								
108-3400-549-5101	SALARIES	75,204.00	59,896.59	3,309.51	56,587.08	18,616.92	0.00	24.76	
108-3400-549-5102	OVERTIMEFT	11,000.00	1,329.94	0.00	1,329.94	9,670.06	0.00	87.91	
108-3400-549-5121	FICA	5,753.00	4,673.84	252.42	4,421.42	1,331.58	0.00	23.15	
108-3400-549-5123	PERS	9,802.00	6,056.77	376.82	5,679.95	4,122.05	0.00	42.05	
108-3400-549-5125	MEDICAL	950.00	1,152.47	83.77	1,068.70	-118.70	0.00	-12.49	
108-3400-549-5127	WORKERS COMP	5,686.00	0.00	0.00	0.00	5,686.00	0.00	100.00	
108-3400-549-5129	UNIFORM ALLOWANCE	1,000.00	0.00	0.00	0.00	1,000.00	57.17	94.28	
108-3400-549-5131	EAP	17.00	0.00	0.00	0.00	17.00	0.00	100.00	
108-3400-549-5133	LIFE INSURANCE	36.00	0.00	0.00	0.00	36.00	0.00	100.00	
	PERSONNEL SERVICES	***109,448.00***	***73,109.61***	***4,022.52***	***69,087.09***	***40,360.91***	***57.17***	***36.82***	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail Uncollect
	MATERIAL & SERVICES							
108-3400-549-5216	COMMUNICATIONS	0.00	93.48	0.00	93.48	-93.48	0.00	0.00
108-3400-549-5222	VEHICLE MAINTENANCE	0.00	199.02	0.00	199.02	-199.02	0.00	0.00
108-3400-549-5224	FUELS	0.00	2,676.40	0.00	2,676.40	-2,676.40	0.00	0.00
108-3400-549-5261	LIABILITY INSURANCE	1,596.00	0.00	0.00	0.00	1,596.00	0.00	100.00
108-3400-549-5262	PROPERTY INSURANCE	242.00	0.00	0.00	0.00	242.00	0.00	100.00
108-3400-549-5263	VEHICLE INSURANCE	905.00	0.00	0.00	0.00	905.00	0.00	100.00
108-3400-549-5264	ERMA	499.00	0.00	0.00	0.00	499.00	0.00	100.00
108-3400-549-5265	RISK MGTRMA ADMIN FEES	135.00	0.00	0.00	0.00	135.00	0.00	100.00
108-3400-549-5296	TRAINING & EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATERIAL & SERVICES	***3,377.00***	***2,968.90***	***0.00***	***2,968.90***	***408.10***	***0.00***	***12.08***
	CAPITAL OUTLAY							
108-3400-549-5701	CAPITAL OUTLAY	0.00	1,809.38	0.00	1,809.38	-1,809.38	0.00	0.00
	CAPITAL OUTLAY	***0.00***	***1,809.38***	***0.00***	***1,809.38***	***-1,809.38***	***0.00***	***0.00***
3400	**POLICE**	**112,825.00**	**77,887.89**	**4,022.52**	**73,865.37**	**38,959.63**	**57.17**	**34.48**
	Expense	**112,825.00**	**77,887.89**	**4,022.52**	**73,865.37**	**38,959.63**	**57.17**	**34.48**
108	**ACT TASK FORCE GRANT**	**-175.00**	**77,887.89**	**4,022.52**	**73,865.37**	**-74,040.37**	**57.17**	**42,341.45**
210	**CAPITAL FACILITIES**							
	Revenue							
0000	**Department**							
	IMPACT FEES							
210-0000-451-0201	ARTERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0202	FIREAMBULANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0203	POLICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0204	CITY HALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0205	PUBLIC WORKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0206	SPEC RECREATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0207	LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0208	WATER FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0209	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-451-0210	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-481-0102	ARTERIALS	-42,000.00	0.00	164,435.03	-164,435.03	122,435.03	0.00	-291.51
210-0000-481-0103	FIREAMBULANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-481-0104	POLICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-481-0105	CITY HALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-481-0106	PUBLIC WORKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-481-0107	SPEC RECREATION	-35,000.00	8,721.00	86,357.61	-77,636.61	42,636.61	0.00	-121.82
210-0000-481-0108	LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-481-0109	WATER FACILITIES	-44,000.00	0.00	129,218.40	-129,218.40	85,218.40	0.00	-193.68
210-0000-481-0110	PUBLIC SAFETY	-50,000.00	0.00	152,167.80	-152,167.80	102,167.80	0.00	-204.34
210-0000-481-0112	ADMIN FEES	0.00	830.25	8,054.60	-7,224.35	7,224.35	0.00	0.00

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail Uncollect
210-0000-481-0113	SPECIAL TRAFFIC (18THKERN)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210-0000-481-0114	SPECIAL TRAFFIC (18THSR99)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	IMPACT FEES	***-171,000.00***	***9,551.25***	***540,233.44***	***-530,682.19***	***359,682.19***	***0.00***	***-210.34***
	CHARGES AND SERVICES							
210-0000-481-0111	GENERAL GOVERNMENT	-62,000.00	7,492.50	76,060.80	-68,568.30	6,568.30	0.00	-10.59
	CHARGES AND SERVICES	***-62,000.00***	***7,492.50***	***76,060.80***	***-68,568.30***	***6,568.30***	***0.00***	***-10.59***
	INTEREST INCOME							
210-0000-451-0101	INTEREST	-2,000.00	0.00	0.00	0.00	-2,000.00	0.00	100.00
	INTEREST INCOME	***-2,000.00***	***0.00***	***0.00***	***0.00***	***-2,000.00***	***0.00***	***100.00***
0000	**Department**	**-235,000.00**	**17,043.75**	**616,294.24**	**-599,250.49**	**364,250.49**	**0.00**	**-155.00**
	Revenue	**-235,000.00**	**17,043.75**	**616,294.24**	**-599,250.49**	**364,250.49**	**0.00**	**-155.00**
	Expense							
9601	**TRAFFIC FACILITIES**							
	MATERIAL & SERVICES							
210-9601-549-5270	PROFESSIONAL SERVICES	0.00	2,874.00	0.00	2,874.00	-2,874.00	0.00	0.00
	MATERIAL & SERVICES	***0.00***	***2,874.00***	***0.00***	***2,874.00***	***-2,874.00***	***0.00***	***0.00***
	INTERFUND TRANSFERS							
210-9601-549-5505	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	INTERFUND TRANSFERS	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	CAPITAL OUTLAY							
210-9601-549-5758	UPDATE ADA TRANSITION PLAN	75,000.00	0.00	0.00	0.00	75,000.00	0.00	100.00
210-9601-549-5761	ROAD REPAIR-AVE 396	200,000.00	0.00	0.00	0.00	200,000.00	0.00	100.00
	CAPITAL OUTLAY	***275,000.00***	***0.00***	***0.00***	***0.00***	***275,000.00***	***0.00***	***100.00***
9601	**TRAFFIC FACILITIES**	**275,000.00**	**2,874.00**	**0.00**	**2,874.00**	**272,126.00**	**0.00**	**98.95**
9606	**PARKS & REC FACILITIES**							
	INTERFUND TRANSFERS							
210-9606-549-5505	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	INTERFUND TRANSFERS	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	CAPITAL OUTLAY							
210-9606-549-5759	PARK IMPROVEMENTS	600,000.00	556,063.24	40,000.00	516,063.24	83,936.76	27,103.79	9.47
210-9606-549-5760	DESIGN FOR RECREATION SPACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	***600,000.00***	***556,063.24***	***40,000.00***	***516,063.24***	***83,936.76***	***27,103.79***	***9.47***
9606	**PARKS & REC FACILITIES**	**600,000.00**	**556,063.24**	**40,000.00**	**516,063.24**	**83,936.76**	**27,103.79**	**9.47**

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
9608	**WATER FACILITIES**								
	MATERIAL & SERVICES								
210-9608-549-5270	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	MATERIAL & SERVICES	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	INTERFUND TRANSFERS								
210-9608-549-5505	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERFUND TRANSFERS	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	CAPITAL OUTLAY								
210-9608-549-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CAPITAL OUTLAY	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
9608	**WATER FACILITIES**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
9609	**PUBLIC SAFETY FACILITIES**								
	INTERFUND TRANSFERS								
210-9609-549-5505	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERFUND TRANSFERS	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	DEBT SERVICES								
210-9609-549-5606	CAPITLA LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	DEBT SERVICES	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
9609	**PUBLIC SAFETY FACILITIES**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
9691	**GENERAL GOVT FACILITIES**								
	INTERFUND TRANSFERS								
210-9691-549-5505	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERFUND TRANSFERS	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	CAPITAL OUTLAY								
210-9691-549-5757	MUNICIPAL SERVICE REVIEW	60,000.00	16,434.50	0.00	16,434.50	43,565.50	0.00	72.61	
	CAPITAL OUTLAY	***60,000.00***	***16,434.50***	***0.00***	***16,434.50***	***43,565.50***	***0.00***	***72.61***	
9691	**GENERAL GOVT FACILITIES**	**60,000.00**	**16,434.50**	**0.00**	**16,434.50**	**43,565.50**	**0.00**	**72.61**	
	Expense	**935,000.00**	**575,371.74**	**40,000.00**	**535,371.74**	**399,628.26**	**27,103.79**	**39.84**	
210	**CAPITAL FACILITIES**	**700,000.00**	**592,415.49**	**656,294.24**	**-63,878.75**	**763,878.75**	**27,103.79**	**105.25**	
211	**SEWER CONNECTION**								
	Revenue								
0000	**Department**								
	IMPACT FEES								
211-0000-481-0201	CONNECTION FEES	-26,000.00	0.00	82,528.25	-82,528.25	56,528.25	0.00	-217.42	
	IMPACT FEES	***-26,000.00***	***0.00***	***82,528.25***	***-82,528.25***	***56,528.25***	***0.00***	***-217.42***	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail Uncollect
	INTEREST INCOME							
211-0000-451-0101	INTEREST	-800.00	0.00	0.00	0.00	-800.00	0.00	100.00
	INTEREST INCOME	***-800.00***	***0.00***	***0.00***	***0.00***	***-800.00***	***0.00***	***100.00***
0000	**Department**	**-26,800.00**	**0.00**	**82,528.25**	**-82,528.25**	**55,728.25**	**0.00**	**-207.94**
	Revenue	**-26,800.00**	**0.00**	**82,528.25**	**-82,528.25**	**55,728.25**	**0.00**	**-207.94**
	Expense							
9100	**OPERATING**							
	INTERFUND TRANSFERS							
211-9100-549-5505	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	INTERFUND TRANSFERS	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	CAPITAL OUTLAY							
211-9100-549-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
9100	**OPERATING**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Expense	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
211	**SEWER CONNECTION**	**-26,800.00**	**0.00**	**82,528.25**	**-82,528.25**	**55,728.25**	**0.00**	**-207.94**
212	**STORM DRAIN**							
	Revenue							
0000	**Department**							
	IMPACT FEES							
212-0000-481-0301	STORM DRAIN FEES	-100,000.00	0.00	4,777.08	-4,777.08	-95,222.92	0.00	95.22
	IMPACT FEES	***-100,000.00***	***0.00***	***4,777.08***	***-4,777.08***	***-95,222.92***	***0.00***	***95.22***
	INTEREST INCOME							
212-0000-451-0101	INTEREST	-1,000.00	0.00	0.00	0.00	-1,000.00	0.00	100.00
	INTEREST INCOME	***-1,000.00***	***0.00***	***0.00***	***0.00***	***-1,000.00***	***0.00***	***100.00***
0000	**Department**	**-101,000.00**	**0.00**	**4,777.08**	**-4,777.08**	**-96,222.92**	**0.00**	**95.27**
	Revenue	**-101,000.00**	**0.00**	**4,777.08**	**-4,777.08**	**-96,222.92**	**0.00**	**95.27**
	Expense							
9100	**OPERATING**							
	CAPITAL OUTLAY							
212-9100-549-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
9100	**OPERATING**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
	Expense	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
212	**STORM DRAIN**	**-101,000.00**	**0.00**	**4,777.08**	**-4,777.08**	**-96,222.92**	**0.00**	**95.27**	
214	**PARK & RECREATION**								
	Revenue								
0000	**Department**								
	INTERGOVERNMENTAL								
214-0000-422-0401	CMAS GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERGOVERNMENTAL	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	IMPACT FEES								
214-0000-451-0302	REGIONAL	-35,000.00	0.00	0.00	0.00	-35,000.00	0.00	100.00	
214-0000-481-0401	HOLDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
214-0000-481-0402	NEIGHBORHOOD	-8,500.00	4,284.00	36,924.00	-32,640.00	24,140.00	0.00	-284.00	
214-0000-481-0403	REGIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	IMPACT FEES	***-43,500.00***	***4,284.00***	***36,924.00***	***-32,640.00***	***-10,860.00***	***0.00***	***24.97***	
	INTEREST INCOME								
214-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTEREST INCOME	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
0000	**Department**	**-43,500.00**	**4,284.00**	**36,924.00**	**-32,640.00**	**-10,860.00**	**0.00**	**24.97**	
	Revenue	**-43,500.00**	**4,284.00**	**36,924.00**	**-32,640.00**	**-10,860.00**	**0.00**	**24.97**	
	Expense								
8200	**PARKREC - COMMUNITY**								
	CAPITAL OUTLAY								
214-8200-549-5762	DESIGN FUNDING FOR PARK IMPR	50,000.00	0.00	0.00	0.00	50,000.00	0.00	100.00	
	CAPITAL OUTLAY	***50,000.00***	***0.00***	***0.00***	***0.00***	***50,000.00***	***0.00***	***100.00***	
8200	**PARKREC - COMMUNITY**	**50,000.00**	**0.00**	**0.00**	**0.00**	**50,000.00**	**0.00**	**100.00**	
	Expense	**50,000.00**	**0.00**	**0.00**	**0.00**	**50,000.00**	**0.00**	**100.00**	
214	**PARK & RECREATION**	**6,500.00**	**4,284.00**	**36,924.00**	**-32,640.00**	**39,140.00**	**0.00**	**602.15**	
216	**TRAFFIC IMPACT ZONE**								
	Revenue								
0000	**Department**								
	INTEREST INCOME								
216-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTEREST INCOME	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
0000	**Department**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
216	**TRAFFIC IMPACT ZONE**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
243	**EQUIP & FACILITY RESERVE**								
	Revenue								
0000	**Department**								
	IMPACT FEES								
243-0000-451-0504	POOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
243-0000-451-0509	FIRE TRUCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	IMPACT FEES	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	INTEREST INCOME								
243-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTEREST INCOME	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
0000	**Department**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
243	**EQUIP & FACILITY RESERVE**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
318	**WATER**								
	Revenue								
0000	**Department**								
	IMPACT FEES								
318-0000-451-0402	WATER MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
318-0000-451-0403	FIRE HYDRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
318-0000-451-0404	WATER FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	IMPACT FEES	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	OTHER REVENUE								
318-0000-462-0100	MISCELLANEOUS	0.00	0.00	420.00	-420.00	420.00	0.00	0.00	
318-0000-462-0104	TCP TREATMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OTHER REVENUE	***0.00***	***0.00***	***420.00***	***-420.00***	***420.00***	***0.00***	***0.00***	
	INTEREST INCOME								
318-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTEREST INCOME	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	UTILITY REVENUE								
318-0000-435-0101	WATER SALES	-2,116,000.00	3,567.64	1,218,916.33	-1,215,348.69	-900,651.31	0.00	42.56	
318-0000-435-0108	METER PROJECT	-210,000.00	63.36	103,448.86	-103,385.50	-106,614.50	0.00	50.77	
318-0000-435-0201	WATER	-66,000.00	488.56	33,094.82	-32,606.26	-33,393.74	0.00	50.60	
318-0000-462-0101	WATER METERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
	UTILITY REVENUE	***-2,392,000.00***	***4,119.56***	***1,355,460.01***	***-1,351,340.45***	***-1,040,659.55***	***0.00***	***43.51***	
0000	**Department**	**-2,392,000.00**	**4,119.56**	**1,355,880.01**	**-1,351,760.45**	**-1,040,239.55**	**0.00**	**43.49**	
	Revenue	**-2,392,000.00**	**4,119.56**	**1,355,880.01**	**-1,351,760.45**	**-1,040,239.55**	**0.00**	**43.49**	
	Expense								
5100	**WATER**								
	PERSONNEL SERVICES								
318-5100-549-5101	SALARIES	354,401.00	233,867.25	15,949.26	217,917.99	136,483.01	0.00	38.51	
318-5100-549-5102	OVERTIME	4,000.00	3,143.66	0.00	3,143.66	856.34	0.00	21.41	
318-5100-549-5104	PARTTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
318-5100-549-5121	FICA	26,251.00	17,627.98	1,182.24	16,445.74	9,805.26	0.00	37.35	
318-5100-549-5123	PERS	75,299.00	18,577.66	1,243.18	17,334.48	57,964.52	0.00	76.98	
318-5100-549-5124	PENSION EXPENSE-GASB 68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
318-5100-549-5125	MEDICAL	69,359.00	44,165.45	3,181.45	40,984.00	28,375.00	0.00	40.91	
318-5100-549-5127	WORKERS COMP	17,279.00	0.00	0.00	0.00	17,279.00	0.00	100.00	
318-5100-549-5131	EAP	212.00	0.00	0.00	0.00	212.00	0.00	100.00	
318-5100-549-5133	LIFE INSURANCE	273.00	0.00	0.00	0.00	273.00	0.00	100.00	
	PERSONNEL SERVICES	***547,074.00***	***317,382.00***	***21,556.13***	***295,825.87***	***251,248.13***	***0.00***	***45.93***	
	MATERIAL & SERVICES								
318-5100-549-5201	OFFICE SUPPLIESPOSTAGE	35,000.00	13,378.31	0.00	13,378.31	21,621.69	535.23	60.25	
318-5100-549-5210	DEPT TOOLS & SUPPLIES	10,000.00	5,230.96	0.00	5,230.96	4,769.04	0.00	47.69	
318-5100-549-5216	COMMUNICATIONS	4,000.00	4,920.82	0.00	4,920.82	-920.82	0.00	-23.02	
318-5100-549-5218	UTILITIES	250,000.00	145,006.33	0.00	145,006.33	104,993.67	0.00	42.00	
318-5100-549-5222	VEHICLE MAINTENANCE	3,500.00	3,285.64	0.00	3,285.64	214.36	0.00	6.12	
318-5100-549-5223	WATER SYSTEM MAINT	100,000.00	51,530.98	35.00	51,495.98	48,504.02	1,112.98	47.39	
318-5100-549-5224	FUELS	14,500.00	7,498.77	0.00	7,498.77	7,001.23	0.00	48.28	
318-5100-549-5261	LIABILITY INSURANCE	20,426.00	0.00	0.00	0.00	20,426.00	0.00	100.00	
318-5100-549-5262	PROPERTY INSURANCE	3,095.00	0.00	0.00	0.00	3,095.00	0.00	100.00	
318-5100-549-5263	VEHICLE INSURANCE	4,618.00	0.00	0.00	0.00	4,618.00	0.00	100.00	
318-5100-549-5264	ERMA	6,384.00	0.00	0.00	0.00	6,384.00	0.00	100.00	
318-5100-549-5265	RISK MGTRMA ADMIN FEES	1,721.00	0.00	0.00	0.00	1,721.00	0.00	100.00	
318-5100-549-5270	PROFESSIONAL SERVICES	100,000.00	36,669.26	0.00	36,669.26	63,330.74	0.00	63.33	
318-5100-549-5273	SGMA FEES	0.00	94,622.00	47,311.00	47,311.00	-47,311.00	0.00	0.00	
318-5100-549-5280	GROUNDWATER RECHARGE FEE	250,000.00	0.00	0.00	0.00	250,000.00	0.00	100.00	
318-5100-549-5291	CONFMEETINGSTRAVEL	3,000.00	2,110.95	0.00	2,110.95	889.05	0.00	29.64	
318-5100-549-5294	AUDIT	27,285.00	17,008.35	0.00	17,008.35	10,276.65	0.00	37.66	
318-5100-549-5301	DEPRECIATION	315,000.00	0.00	0.00	0.00	315,000.00	0.00	100.00	
	MATERIAL & SERVICES	***1,148,529.00***	***381,262.37***	***47,346.00***	***333,916.37***	***814,612.63***	***1,648.21***	***70.78***	
	INTERFUND TRANSFERS								
318-5100-549-5501	TRANSFER OUT-OVERHEAD	320,000.00	0.00	0.00	0.00	320,000.00	0.00	100.00	
318-5100-549-5505	TRANSFER TO OTHER FUNDS	190,988.00	0.00	0.00	0.00	190,988.00	0.00	100.00	
	INTERFUND TRANSFERS	***510,988.00***	***0.00***	***0.00***	***0.00***	***510,988.00***	***0.00***	***100.00***	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail Uncollect
	DEBT SERVICES							
318-5100-549-5601	WATER IMPROV BOND PYMTS	9,923.00	0.00	0.00	0.00	9,923.00	0.00	100.00
318-5100-549-5602	SAFE DRINK WATER BND PYMT	8,690.00	0.00	0.00	0.00	8,690.00	0.00	100.00
318-5100-549-5605	CIEDB WATER IMP LOAN	57,515.00	0.00	0.00	0.00	57,515.00	0.00	100.00
318-5100-549-5606	CAPITAL LEASE LOAN PYMTS	17,682.00	0.00	0.00	0.00	17,682.00	0.00	100.00
	DEBT SERVICES	***93,810.00***	***0.00***	***0.00***	***0.00***	***93,810.00***	***0.00***	***100.00***
	CAPITAL OUTLAY							
318-5100-549-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318-5100-549-5702	WATER METERS	50,000.00	383.32	0.00	383.32	49,616.68	0.00	99.23
318-5100-549-5703	WATER METERS-GOVT CAPITAL	40,000.00	0.00	0.00	0.00	40,000.00	0.00	100.00
318-5100-549-5708	COMPUTER REPLACEMENTS	3,000.00	0.00	0.00	0.00	3,000.00	0.00	100.00
318-5100-549-5711	CC CHAMBER TECH IMPROVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318-5100-549-5719	F-150 TRUCK	32,000.00	0.00	0.00	0.00	32,000.00	0.00	100.00
318-5100-549-5720	ANNUAL WELL MAINTENANCE	60,000.00	0.00	0.00	0.00	60,000.00	0.00	100.00
318-5100-549-5737	2' LINE FROM NAPA TO DRAPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318-5100-549-5769	UPDATE IT-NETWORK SWITCHES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318-5100-549-5770	EXPLORE OFFICE SPACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318-5100-549-5771	CHLORINATION EQUIPMENT	650,000.00	0.00	0.00	0.00	650,000.00	0.00	100.00
318-5100-549-5772	WELL #12 PIPELINES	0.00	16,758.55	0.00	16,758.55	-16,758.55	0.00	0.00
318-5100-549-5773	WELL #13 TREATMENT FACILITY	2,500,000.00	64,752.10	219.90	64,532.20	2,435,467.80	0.00	97.42
318-5100-549-5774	WELL #12 TREATMENT FACILITY	2,500,000.00	446,211.83	0.00	446,211.83	2,053,788.17	0.00	82.15
	CAPITAL OUTLAY	***5,835,000.00***	***528,105.80***	***219.90***	***527,885.90***	***5,307,114.10***	***0.00***	***90.95***
5100	**WATER**	**8,135,401.00**	**1,226,750.17**	**69,122.03**	**1,157,628.14**	**6,977,772.86**	**1,648.21**	**85.75**
	Expense	**8,135,401.00**	**1,226,750.17**	**69,122.03**	**1,157,628.14**	**6,977,772.86**	**1,648.21**	**85.75**
318	**WATER**	**5,743,401.00**	**1,230,869.73**	**1,425,002.04**	**-194,132.31**	**5,937,533.31**	**1,648.21**	**103.35**
319	**SOLID WASTE**							
	Revenue							
0000	**Department**							
	INTERGOVERNMENTAL							
319-0000-422-0201	RECYCLING BEV CONT	-5,000.00	0.00	0.00	0.00	-5,000.00	0.00	100.00
	INTERGOVERNMENTAL	***-5,000.00***	***0.00***	***0.00***	***0.00***	***-5,000.00***	***0.00***	***100.00***
	OTHER REVENUE							
319-0000-435-0301	PM 10 CREDITS	-1,500.00	0.00	0.00	0.00	-1,500.00	0.00	100.00

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
	OTHER REVENUE	***-1,500.00***	***0.00***	***0.00***	***0.00***	***-1,500.00***	***0.00***	***100.00***	
	UTILITY REVENUE								
319-0000-435-0102	REFUSE CHARGES	-1,538,886.50	43.27	773,579.57	-773,536.30	-765,350.20	0.00	49.73	
319-0000-435-0103	RECYCLING CHARGES	-200,000.00	0.00	100,703.18	-100,703.18	-99,296.82	0.00	49.65	
319-0000-435-0104	STREET SWEEPING CHARGES	-139,500.00	0.00	70,424.20	-70,424.20	-69,075.80	0.00	49.52	
319-0000-435-0202	REFUSE	-38,500.00	259.04	16,031.61	-15,772.57	-22,727.43	0.00	59.03	
319-0000-435-0203	RECYCLING	-4,500.00	37.16	1,810.59	-1,773.43	-2,726.57	0.00	60.59	
319-0000-435-0204	STREET SWEEPING	-3,800.00	12.84	1,420.38	-1,407.54	-2,392.46	0.00	62.96	
	UTILITY REVENUE	***-1,925,186.50***	***352.31***	***963,969.53***	***-963,617.22***	***-961,569.28***	***0.00***	***49.95***	
0000	**Department**	**-1,931,686.50**	**352.31**	**963,969.53**	**-963,617.22**	**-968,069.28**	**0.00**	**50.12**	
	Revenue	**-1,931,686.50**	**352.31**	**963,969.53**	**-963,617.22**	**-968,069.28**	**0.00**	**50.12**	
	Expense								
9100	**OPERATING**								
	PERSONNEL SERVICES								
319-9100-549-5101	SALARIES	151,918.00	95,114.65	6,908.09	88,206.56	63,711.44	0.00	41.94	
319-9100-549-5102	OVERTIME	0.00	19.52	0.00	19.52	-19.52	0.00	0.00	
319-9100-549-5121	FICA	11,333.00	7,093.97	514.53	6,579.44	4,753.56	0.00	41.94	
319-9100-549-5123	PERS	23,091.00	8,086.83	537.49	7,549.34	15,541.66	0.00	67.31	
319-9100-549-5124	PENSION EXPENSE-GASB 68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
319-9100-549-5125	MEDICAL	23,091.00	14,999.89	1,040.11	13,959.78	9,131.22	0.00	39.54	
319-9100-549-5127	WORKERS COMP	1,495.00	0.00	0.00	0.00	1,495.00	0.00	100.00	
319-9100-549-5131	EAP	198.00	0.00	0.00	0.00	198.00	0.00	100.00	
319-9100-549-5133	LIFE INSURANCE	95.00	0.00	0.00	0.00	95.00	0.00	100.00	
	PERSONNEL SERVICES	***211,221.00***	***125,314.86***	***9,000.22***	***116,314.64***	***94,906.36***	***0.00***	***44.93***	
	MATERIAL & SERVICES								
319-9100-549-5201	OFFICE SUPPLIESPOSTAGE	24,000.00	10,746.63	0.00	10,746.63	13,253.37	535.22	52.99	
319-9100-549-5210	DEPT TOOLS & SUPPLIES	3,500.00	1,223.72	0.00	1,223.72	2,276.28	0.00	65.04	
319-9100-549-5216	COMMUNICATIONS	2,000.00	1,340.23	0.00	1,340.23	659.77	0.00	32.99	
319-9100-549-5218	UTILITIES	1,800.00	1,134.42	0.00	1,134.42	665.58	0.00	36.98	
319-9100-549-5225	OFFICE EQUIP MAINT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
319-9100-549-5261	LIABILITY INSURANCE	18,833.00	0.00	0.00	0.00	18,833.00	0.00	100.00	
319-9100-549-5262	PROPERTY INSURANCE	2,855.00	0.00	0.00	0.00	2,855.00	0.00	100.00	
319-9100-549-5264	ERMA	5,888.00	0.00	0.00	0.00	5,888.00	0.00	100.00	
319-9100-549-5265	RISK MGTRMA ADMIN FEES	1,587.00	0.00	0.00	0.00	1,587.00	0.00	100.00	
319-9100-549-5270	PROFESSIONAL SERVICES	0.00	407.76	0.00	407.76	-407.76	0.00	0.00	
319-9100-549-5271	PROF SERV-REFUSE	1,201,155.00	428,996.18	0.00	428,996.18	772,158.82	0.00	64.28	
319-9100-549-5272	PROF SERV-ST SWEEPING	160,000.00	87,200.00	0.00	87,200.00	72,800.00	0.00	45.50	
319-9100-549-5285	FRANCHISE FEES	78,000.00	30,622.40	0.00	30,622.40	47,377.60	0.00	60.74	
319-9100-549-5294	AUDIT	15,000.00	13,596.60	0.00	13,596.60	1,403.40	0.00	9.36	
319-9100-549-5301	DEPRECIATION	4,834.00	0.00	0.00	0.00	4,834.00	0.00	100.00	
	MATERIAL & SERVICES	***1,519,452.00***	***575,267.94***	***0.00***	***575,267.94***	***944,184.06***	***535.22***	***62.10***	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% AvailUncollect
	INTERFUND TRANSFERS							
319-9100-549-5501	TRANSFER OUT-OVERHEAD	200,000.00	0.00	0.00	0.00	200,000.00	0.00	100.00
	INTERFUND TRANSFERS	***200,000.00***	***0.00***	***0.00***	***0.00***	***200,000.00***	***0.00***	***100.00***
9100	**OPERATING**	**1,930,673.00**	**700,582.80**	**9,000.22**	**691,582.58**	**1,239,090.42**	**535.22**	**64.15**
	Expense	**1,930,673.00**	**700,582.80**	**9,000.22**	**691,582.58**	**1,239,090.42**	**535.22**	**64.15**
319	**SOLID WASTE**	**-1,013.50**	**700,935.11**	**972,969.75**	**-272,034.64**	**271,021.14**	**535.22**	**-26,688.30**
320	**AMBULANCEFIRE**							
	Revenue							
0000	**Department**							
	INTERGOVERNMENTAL							
320-0000-422-0302	HOMELAND SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320-0000-422-0303	FEMA GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320-0000-422-0308	OES GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320-0000-422-0309	SAFER GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	INTERGOVERNMENTAL	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	CHARGES AND SERVICES							
320-0000-435-0105	AMBULANCE CHARGES	-2,998,822.00	966.81	1,478,686.76	-1,477,719.95	-1,521,102.05	0.00	50.72
320-0000-435-0106	FIRE MED	-18,000.00	0.00	110.00	-110.00	-17,890.00	0.00	99.39
	CHARGES AND SERVICES	***-3,016,822.00***	***966.81***	***1,478,796.76***	***-1,477,829.95***	***-1,538,992.05***	***0.00***	***51.01***
	OTHER REVENUE							
320-0000-435-0107	GEMT	-35,000.00	0.00	0.00	0.00	-35,000.00	0.00	100.00
320-0000-435-0109	IGT	-900,000.00	0.00	0.00	0.00	-900,000.00	0.00	100.00
320-0000-460-0101	HOSPITAL DIST CONTRIBS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320-0000-462-0100	MISCELLANEOUS	0.00	0.00	7,890.90	-7,890.90	7,890.90	0.00	0.00
320-0000-462-0210	FROM OTHER AGENCIES	0.00	0.00	3,159.00	-3,159.00	3,159.00	0.00	0.00
	OTHER REVENUE	***-935,000.00***	***0.00***	***11,049.90***	***-11,049.90***	***-923,950.10***	***0.00***	***98.82***
	TRANSFERS							
320-0000-471-0101	FROM OTHER FUNDS	-190,987.50	0.00	0.00	0.00	-190,987.50	0.00	100.00
320-0000-471-0110	FROM GENERAL FUND	-500,000.00	0.00	0.00	0.00	-500,000.00	0.00	100.00
	TRANSFERS	***-690,987.50***	***0.00***	***0.00***	***0.00***	***-690,987.50***	***0.00***	***100.00***
0000	**Department**	**-4,642,809.50**	**966.81**	**1,489,846.66**	**-1,488,879.85**	**-3,153,929.65**	**0.00**	**67.93**
	Revenue	**-4,642,809.50**	**966.81**	**1,489,846.66**	**-1,488,879.85**	**-3,153,929.65**	**0.00**	**67.93**
	Expense							
6100	**AMBULANCE**							
	PERSONNEL SERVICES							
320-6100-539-5101	SALARIESFT	504,022.00	423,440.22	27,428.67	396,011.55	108,010.45	0.00	21.43
320-6100-539-5102	OVERTIMEFT	55,000.00	24,779.35	2,161.33	22,618.02	32,381.98	0.00	58.88

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
320-6100-539-5105	PART TIMERESERVES	30,000.00	35,782.84	1,253.62	34,529.22	-4,529.22	0.00	-15.10	
320-6100-539-5121	FICA	37,869.00	36,662.01	2,332.18	34,329.83	3,539.17	0.00	9.35	
320-6100-539-5123	PERS	145,889.00	49,614.90	3,595.55	46,019.35	99,869.65	0.00	68.46	
320-6100-539-5124	PENSION EXPENSE-GASB 68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
320-6100-539-5125	MEDICAL	75,953.00	38,139.91	2,396.00	35,743.91	40,209.09	0.00	52.94	
320-6100-539-5127	WORKERS COMP	67,747.00	0.00	0.00	0.00	67,747.00	0.00	100.00	
320-6100-539-5129	UNIFORM ALLOWANCE	7,920.00	77.83	0.00	77.83	7,842.17	0.00	99.02	
320-6100-539-5131	EAP	269.00	0.00	0.00	0.00	269.00	0.00	100.00	
320-6100-539-5133	LIFE INSURANCE	285.00	0.00	0.00	0.00	285.00	0.00	100.00	
	PERSONNEL SERVICES	***924,954.00***	***608,497.06***	***39,167.35***	***569,329.71***	***355,624.29***	***0.00***	***38.45***	
	MATERIAL & SERVICES								
320-6100-539-5201	OFFICE SUPPLIESPOSTAGE	2,200.00	6,085.84	0.00	6,085.84	-3,885.84	0.00	-176.63	
320-6100-539-5204	SPEC DEPTLAUNDRY	5,500.00	2,585.67	0.00	2,585.67	2,914.33	0.00	52.99	
320-6100-539-5210	DEPT TOOLS & SUPPLIES	20,000.00	25,762.86	2,468.30	23,294.56	-3,294.56	0.00	-16.47	
320-6100-539-5215	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
320-6100-539-5216	COMMUNICATIONS	8,350.00	5,844.25	354.00	5,490.25	2,859.75	0.00	34.25	
320-6100-539-5222	VEHICLE MAINTENANCE	12,000.00	8,861.85	0.00	8,861.85	3,138.15	0.00	26.15	
320-6100-539-5224	FUELS	21,000.00	13,145.87	0.00	13,145.87	7,854.13	0.00	37.40	
320-6100-539-5225	OFFICE EQUIP MAINT	500.00	0.00	0.00	0.00	500.00	0.00	100.00	
320-6100-539-5226	EQUIPMENT MAINTENANCE	8,000.00	2,998.80	0.00	2,998.80	5,001.20	2,998.80	25.03	
320-6100-539-5250	AR WRITE OFF	2,295,440.00	735,110.23	0.00	735,110.23	1,560,329.77	0.00	67.98	
320-6100-539-5261	LIABILITY INSURANCE	25,973.00	0.00	0.00	0.00	25,973.00	0.00	100.00	
320-6100-539-5262	PROPERTY INSURANCE	3,936.00	0.00	0.00	0.00	3,936.00	0.00	100.00	
320-6100-539-5263	VEHICLE INSURANCE	3,023.00	0.00	0.00	0.00	3,023.00	0.00	100.00	
320-6100-539-5264	ERMA	8,119.00	0.00	0.00	0.00	8,119.00	0.00	100.00	
320-6100-539-5265	RISK MGTRMA ADMIN FEES	2,189.00	0.00	0.00	0.00	2,189.00	0.00	100.00	
320-6100-539-5270	PROFESSIONAL SERVICES	18,000.00	34,365.49	7,031.16	27,334.33	-9,334.33	0.00	-51.86	
320-6100-539-5291	CONFMEETINGSTRAVEL	5,000.00	480.17	0.00	480.17	4,519.83	0.00	90.40	
320-6100-539-5292	MEMBERSHIPDUES	0.00	142.50	0.00	142.50	-142.50	0.00	0.00	
320-6100-539-5296	TRAINING & EDUCATION	8,000.00	3,853.07	314.47	3,538.60	4,461.40	0.00	55.77	
320-6100-539-5298	GEMT QUALITY ASSURANCE FEE	23,000.00	0.00	0.00	0.00	23,000.00	0.00	100.00	
320-6100-539-5299	IGT EXPENSE	500,000.00	1,873.25	0.00	1,873.25	498,126.75	0.00	99.63	
320-6100-539-5301	DEPRECIATION	150,310.00	0.00	0.00	0.00	150,310.00	0.00	100.00	
320-6100-539-5340	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	MATERIAL & SERVICES	***3,120,540.00***	***841,109.85***	***10,167.93***	***830,941.92***	***2,289,598.08***	***2,998.80***	***73.28***	
	INTERFUND TRANSFERS								
320-6100-539-5501	TRANSFER OUT-OVERHEAD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTERFUND TRANSFERS	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	DEBT SERVICES								
320-6100-539-5614	FIRE STATION BOND PAYMNTS	65,988.00	0.00	0.00	0.00	65,988.00	0.00	100.00	
	DEBT SERVICES	***65,988.00***	***0.00***	***0.00***	***0.00***	***65,988.00***	***0.00***	***100.00***	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
	CAPITAL OUTLAY								
320-6100-539-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
320-6100-539-5722	IPADS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
320-6100-539-5723	AMBULANCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CAPITAL OUTLAY	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
6100	**AMBULANCE**	**4,111,482.00**	**1,449,606.91**	**49,335.28**	**1,400,271.63**	**2,711,210.37**	**2,998.80**	**65.87**	
6200	**FIRE**								
	PERSONNEL SERVICES								
320-6200-539-5101	SALARIESFT	196,009.00	164,668.72	10,667.03	154,001.69	42,007.31	0.00	21.43	
320-6200-539-5102	OVERTIMEFT	30,000.00	9,636.36	840.52	8,795.84	21,204.16	0.00	70.68	
320-6200-539-5105	PART TIMERESERVES	20,000.00	13,789.55	487.52	13,302.03	6,697.97	0.00	33.49	
320-6200-539-5121	FICA	14,727.00	14,247.95	906.92	13,341.03	1,385.97	0.00	9.41	
320-6200-539-5123	PERS	55,367.00	19,294.99	1,399.22	17,895.77	37,471.23	0.00	67.68	
320-6200-539-5124	PENSION EXPENSE-GASB 68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
320-6200-539-5125	MEDICAL	29,537.00	14,832.18	931.64	13,900.54	15,636.46	0.00	52.94	
320-6200-539-5127	WORKERS COMP	26,346.00	0.00	0.00	0.00	26,346.00	0.00	100.00	
320-6200-539-5129	UNIFORM ALLOWANCE	4,000.00	798.10	0.00	798.10	3,201.90	0.00	80.05	
320-6200-539-5131	EAP	42.00	0.00	0.00	0.00	42.00	0.00	100.00	
320-6200-539-5133	LIFE INSURANCE	141.00	0.00	0.00	0.00	141.00	0.00	100.00	
	PERSONNEL SERVICES	***376,169.00***	***237,267.85***	***15,232.85***	***222,035.00***	***154,134.00***	***0.00***	***40.97***	
	MATERIAL & SERVICES								
320-6200-539-5201	OFFICE SUPPLIESPOSTAGE	1,500.00	4,048.40	0.00	4,048.40	-2,548.40	0.00	-169.89	
320-6200-539-5205	PERSONNELMEDICAL	3,000.00	3,546.00	0.00	3,546.00	-546.00	0.00	-18.20	
320-6200-539-5210	DEPT TOOLS & SUPPLIES	18,000.00	20,090.04	911.08	19,178.96	-1,178.96	0.00	-6.55	
320-6200-539-5211	PCF UNIFORMS	6,200.00	4,779.77	0.00	4,779.77	1,420.23	0.00	22.91	
320-6200-539-5214	PRINTING & ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
320-6200-539-5216	COMMUNICATIONS	12,500.00	7,170.88	0.00	7,170.88	5,329.12	0.00	42.63	
320-6200-539-5218	UTILITIES	22,000.00	14,321.92	0.00	14,321.92	7,678.08	0.00	34.90	
320-6200-539-5222	VEHICLE MAINTENANCE	13,000.00	6,131.95	388.65	5,743.30	7,256.70	0.00	55.82	
320-6200-539-5224	FUELS	9,500.00	7,504.19	0.00	7,504.19	1,995.81	0.00	21.01	
320-6200-539-5226	EQUIPMENT MAINTENANCE	8,000.00	1,618.92	0.00	1,618.92	6,381.08	0.00	79.76	
320-6200-539-5261	LIABILITY INSURANCE	4,062.00	0.00	0.00	0.00	4,062.00	0.00	100.00	
320-6200-539-5262	PROPERTY INSURANCE	616.00	0.00	0.00	0.00	616.00	0.00	100.00	
320-6200-539-5263	VEHICLE INSURANCE	5,443.00	0.00	0.00	0.00	5,443.00	0.00	100.00	
320-6200-539-5264	ERMA	1,270.00	0.00	0.00	0.00	1,270.00	0.00	100.00	
320-6200-539-5265	RISK MGTRMA ADMIN FEES	343.00	0.00	0.00	0.00	343.00	0.00	100.00	
320-6200-539-5270	PROFESSIONAL SERVICES	6,000.00	28,775.68	2,526.10	26,249.58	-20,249.58	0.00	-337.49	
320-6200-539-5291	CONFMEETINGSTRAVEL	4,000.00	2,027.75	0.00	2,027.75	1,972.25	0.00	49.31	
320-6200-539-5292	MEMBERSHIPSDUES	3,000.00	1,899.00	0.00	1,899.00	1,101.00	0.00	36.70	
320-6200-539-5296	TRAINING & EDUCATION	6,000.00	2,815.87	314.48	2,501.39	3,498.61	0.00	58.31	
320-6200-539-5324	FIRE PREVENTION	2,500.00	621.16	0.00	621.16	1,878.84	0.00	75.15	
	MATERIAL & SERVICES	***126,934.00***	***105,351.53***	***4,140.31***	***101,211.22***	***25,722.78***	***0.00***	***20.26***	
	CAPITAL OUTLAY								

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail Uncollect
320-6200-539-5701	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320-6200-539-5724	COMPUTERS & MONITORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320-6200-539-5725	WILDLAND TURNOUTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320-6200-539-5726	TURNOUT EXTRACTORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320-6200-539-5727	FIRE STN #1 FURNITURE	0.00	10,766.80	0.00	10,766.80	-10,766.80	0.00	0.00
320-6200-539-5767	POWER SAWS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320-6200-539-5768	FD CHIEF'S VEHICLE REPLACEMENT	55,404.19	55,311.75	0.00	55,311.75	92.44	0.00	0.17
	CAPITAL OUTLAY	***55,404.19***	***66,078.55***	***0.00***	***66,078.55***	***-10,674.36***	***0.00***	***-19.27***
6200	**FIRE**	**558,507.19**	**408,697.93**	**19,373.16**	**389,324.77**	**169,182.42**	**0.00**	**30.29**
	Expense	**4,669,989.19**	**1,858,304.84**	**68,708.44**	**1,789,596.40**	**2,880,392.79**	**2,998.80**	**61.61**
320	**AMBULANCEFIRE**	**27,179.69**	**1,859,271.65**	**1,558,555.10**	**300,716.55**	**-273,536.86**	**2,998.80**	**-1,017.43**
501	**RISK MANAGEMENT**							
	Revenue							
0000	**Department**							
	CHARGES AND SERVICES							
501-0000-515-0561	WORKERS COMP INS CHGS	-281,673.00	0.00	0.00	0.00	-281,673.00	0.00	100.00
501-0000-515-0562	EMP ASSIST PRGM CHGS	-1,352.00	0.00	0.00	0.00	-1,352.00	0.00	100.00
501-0000-515-0563	LIFE INSURANCE CHARGES	-2,244.00	0.00	0.00	0.00	-2,244.00	0.00	100.00
501-0000-515-0564	DISABILITY INS CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
501-0000-515-0565	GEN LIABILITY INS CHGS	-130,566.00	0.00	0.00	0.00	-130,566.00	0.00	100.00
501-0000-515-0566	PROPERTY INS CHGS	-19,787.00	0.00	0.00	0.00	-19,787.00	0.00	100.00
501-0000-515-0567	VEHICLE INS CHARGES	-36,943.00	0.00	0.00	0.00	-36,943.00	0.00	100.00
501-0000-515-0568	ERMA PERSONNEL CHGS	-40,814.00	0.00	0.00	0.00	-40,814.00	0.00	100.00
501-0000-515-0569	RISK MGT ADMIN CHGS	-11,003.00	0.00	0.00	0.00	-11,003.00	0.00	100.00
	CHARGES AND SERVICES	***-524,382.00***	***0.00***	***0.00***	***0.00***	***-524,382.00***	***0.00***	***100.00***
0000	**Department**	**-524,382.00**	**0.00**	**0.00**	**0.00**	**-524,382.00**	**0.00**	**100.00**
	Revenue	**-524,382.00**	**0.00**	**0.00**	**0.00**	**-524,382.00**	**0.00**	**100.00**
	Expense							
5200	**RISK MANAGEMENT**							
	PERSONNEL SERVICES							
501-5200-515-5101	SALARIES	4,142.00	0.00	0.00	0.00	4,142.00	0.00	100.00
501-5200-515-5121	FICA	314.00	0.00	0.00	0.00	314.00	0.00	100.00
501-5200-515-5123	PERS	312.00	0.00	0.00	0.00	312.00	0.00	100.00
501-5200-515-5125	MEDICAL	201.00	0.00	0.00	0.00	201.00	0.00	100.00
501-5200-515-5127	WORKERS COMP	28.00	0.00	0.00	0.00	28.00	0.00	100.00
501-5200-515-5131	EAP	1.00	0.00	0.00	0.00	1.00	0.00	100.00
501-5200-515-5133	LIFE INSURANCE	2.00	0.00	0.00	0.00	2.00	0.00	100.00
	PERSONNEL SERVICES	***5,000.00***	***0.00***	***0.00***	***0.00***	***5,000.00***	***0.00***	***100.00***

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail Uncollect
	MATERIAL & SERVICES							
501-5200-515-5261	WORKERS COMP PREMS	281,673.00	210,945.00	78,044.00	132,901.00	148,772.00	0.00	52.82
501-5200-515-5262	EMP ASSIST PRGM PREMS	1,352.00	1,352.00	0.00	1,352.00	0.00	0.00	0.00
501-5200-515-5263	LIFE INSURANCE PREMS	2,244.00	0.00	0.00	0.00	2,244.00	0.00	100.00
501-5200-515-5264	DISABILITY INS PREMIUMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
501-5200-515-5265	GEN LIAB INS PREMIUMS	130,566.00	98,046.00	23,307.00	74,739.00	55,827.00	0.00	42.76
501-5200-515-5266	PROPERTY INS PREMIUMS	19,787.00	21,649.00	0.00	21,649.00	-1,862.00	0.00	-9.41
501-5200-515-5267	VEHICLE INS PREMIUMS	36,943.00	34,785.00	0.00	34,785.00	2,158.00	0.00	5.84
501-5200-515-5268	ERMA PERSONNEL PREMS	40,814.00	37,738.00	0.00	37,738.00	3,076.00	0.00	7.54
501-5200-515-5269	CSJVRMA ADMIN CHGS	11,003.00	5,981.00	0.00	5,981.00	5,022.00	0.00	45.64
	MATERIAL & SERVICES	***524,382.00***	***410,496.00***	***101,351.00***	***309,145.00***	***215,237.00***	***0.00***	***41.05***
5200	**RISK MANAGEMENT**	**529,382.00**	**410,496.00**	**101,351.00**	**309,145.00**	**220,237.00**	**0.00**	**41.60**
	Expense	**529,382.00**	**410,496.00**	**101,351.00**	**309,145.00**	**220,237.00**	**0.00**	**41.60**
501	**RISK MANAGEMENT**	**5,000.00**	**410,496.00**	**101,351.00**	**309,145.00**	**-304,145.00**	**0.00**	**-6,082.90**
502	**CALPERS UAL FUND**							
	Revenue							
0000	**Department**							
	TRANSFERS							
502-0000-520-0600	TRANSFERS FROM GENERAL FUND	-787,619.00	0.00	0.00	0.00	-787,619.00	0.00	100.00
502-0000-520-0610	TRANSFERS FROM WATER FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TRANSFERS	***-787,619.00***	***0.00***	***0.00***	***0.00***	***-787,619.00***	***0.00***	***100.00***
0000	**Department**	**-787,619.00**	**0.00**	**0.00**	**0.00**	**-787,619.00**	**0.00**	**100.00**
	Revenue	**-787,619.00**	**0.00**	**0.00**	**0.00**	**-787,619.00**	**0.00**	**100.00**
	Expense							
5300	**Department**							
	PERSONNEL SERVICES							
502-5300-515-5150	MISCELLANEOUS PLAN	200,000.00	300,000.00	0.00	300,000.00	-100,000.00	0.00	-50.00
502-5300-515-5151	PEPRA MISCELLANEOUS PLAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
502-5300-515-5152	SAFETY POLICE PLAN	200,000.00	300,000.00	0.00	300,000.00	-100,000.00	0.00	-50.00
502-5300-515-5153	PEPRA SAFETY POLICE PLAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
502-5300-515-5154	SAFETY FIRE PLAN	200,000.00	250,000.00	0.00	250,000.00	-50,000.00	0.00	-25.00
502-5300-515-5155	PEPRA SAFETY FIRE PLAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PERSONNEL SERVICES	***600,000.00***	***850,000.00***	***0.00***	***850,000.00***	***-250,000.00***	***0.00***	***-41.67***
5300	**Department**	**600,000.00**	**850,000.00**	**0.00**	**850,000.00**	**-250,000.00**	**0.00**	**-41.67**
	Expense	**600,000.00**	**850,000.00**	**0.00**	**850,000.00**	**-250,000.00**	**0.00**	**-41.67**

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
502	**CALPERS UAL FUND**	**-187,619.00**	**850,000.00**	**0.00**	**850,000.00**	**-1,037,619.00**	**0.00**	**553.05**	
503	**ECONOMIC STABILIZATION FUND**								
	Revenue								
0000	**Department**								
	TRANSFERS								
503-0000-525-0700	TRANSFERS FROM OTHER FUNDS	-168,776.00	0.00	0.00	0.00	-168,776.00	0.00	100.00	
	TRANSFERS	***-168,776.00***	***0.00***	***0.00***	***0.00***	***-168,776.00***	***0.00***	***100.00***	
0000	**Department**	**-168,776.00**	**0.00**	**0.00**	**0.00**	**-168,776.00**	**0.00**	**100.00**	
5400	**Department**								
	TRANSFERS								
503-5400-515-5505	TRANSFERS TO OTHER FUNDS	0.00	2,500.00	0.00	2,500.00	-2,500.00	0.00	0.00	
	TRANSFERS	***0.00***	***2,500.00***	***0.00***	***2,500.00***	***-2,500.00***	***0.00***	***0.00***	
5400	**Department**	**0.00**	**2,500.00**	**0.00**	**2,500.00**	**-2,500.00**	**0.00**	**0.00**	
	Revenue	**-168,776.00**	**2,500.00**	**0.00**	**2,500.00**	**-171,276.00**	**0.00**	**101.48**	
503	**ECONOMIC STABILIZATION FUND**	**-168,776.00**	**2,500.00**	**0.00**	**2,500.00**	**-171,276.00**	**0.00**	**101.48**	
504	**EQUIPMENT RESERVE FUND**								
	Revenue								
0000	**Department**								
	TRANSFERS								
504-0000-530-0800	TRANSFERS FROM OTHER FUNDS	-168,776.00	0.00	0.00	0.00	-168,776.00	0.00	100.00	
	TRANSFERS	***-168,776.00***	***0.00***	***0.00***	***0.00***	***-168,776.00***	***0.00***	***100.00***	
0000	**Department**	**-168,776.00**	**0.00**	**0.00**	**0.00**	**-168,776.00**	**0.00**	**100.00**	
	Revenue	**-168,776.00**	**0.00**	**0.00**	**0.00**	**-168,776.00**	**0.00**	**100.00**	
	Expense								
5500	**Department**								
	MATERIAL & SERVICES								
504-5500-515-5505	TRANSFER TO OTHER FUNDS	187,000.00	0.00	0.00	0.00	187,000.00	0.00	100.00	
	MATERIAL & SERVICES	***187,000.00***	***0.00***	***0.00***	***0.00***	***187,000.00***	***0.00***	***100.00***	
5500	**Department**	**187,000.00**	**0.00**	**0.00**	**0.00**	**187,000.00**	**0.00**	**100.00**	
	Expense	**187,000.00**	**0.00**	**0.00**	**0.00**	**187,000.00**	**0.00**	**100.00**	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
504	**EQUIPMENT RESERVE FUND**	**18,224.00**	**0.00**	**0.00**	**0.00**	**18,224.00**	**0.00**	**100.00**	
505	**Fund**								
	Revenue								
0000	**Department**								
	CHARGES AND SERVICES								
505-0000-515-0655	GEN LIABILITY INS CHGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CHARGES AND SERVICES	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
0000	**Department**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
5200	**RISK MANAGEMENT**								
	CHARGES AND SERVICES								
505-5200-515-5264	DISABILITY INS PREMIUMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	CHARGES AND SERVICES	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
5200	**RISK MANAGEMENT**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
505	**Fund**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
740	**SUCCESSOR AGENCY RDA**								
	Revenue								
0000	**Department**								
	SPECIAL REVENUE								
740-0000-401-0601	AREA #1	-49,084.00	0.00	7,042.00	-7,042.00	-42,042.00	0.00	85.65	
	SPECIAL REVENUE	***-49,084.00***	***0.00***	***7,042.00***	***-7,042.00***	***-42,042.00***	***0.00***	***85.65***	
0000	**Department**	**-49,084.00**	**0.00**	**7,042.00**	**-7,042.00**	**-42,042.00**	**0.00**	**85.65**	
	Revenue	**-49,084.00**	**0.00**	**7,042.00**	**-7,042.00**	**-42,042.00**	**0.00**	**85.65**	
	Expense								
9100	**OPERATING**								
	MATERIAL & SERVICES								
740-9100-519-5270	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	MATERIAL & SERVICES	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	DEBT SERVICES								
740-9100-519-5606	RDA BOND RETIREMENT	10,468.00	0.00	0.00	0.00	10,468.00	0.00	100.00	
740-9100-519-5615	CIEDB POLICE FACILITY LOA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	DEBT SERVICES	***10,468.00***	***0.00***	***0.00***	***0.00***	***10,468.00***	***0.00***	***100.00***	
9100	**OPERATING**	**10,468.00**	**0.00**	**0.00**	**0.00**	**10,468.00**	**0.00**	**100.00**	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
	Expense	**10,468.00**	**0.00**	**0.00**	**0.00**	**10,468.00**	**0.00**	**100.00**	
740	**SUCCESSOR AGENCY RDA**	**-38,616.00**	**0.00**	**7,042.00**	**-7,042.00**	**-31,574.00**	**0.00**	**81.76**	
750	**FINANCE AUTHORITY**								
	Revenue								
0000	**Department**								
	INTEREST INCOME								
750-0000-451-0101	INTEREST	-110,000.00	0.00	0.00	0.00	-110,000.00	0.00	100.00	
	INTEREST INCOME	***-110,000.00***	***0.00***	***0.00***	***0.00***	***-110,000.00***	***0.00***	***100.00***	
	TRANSFERS								
750-0000-471-0106	DEBT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TRANSFERS	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
0000	**Department**	**-110,000.00**	**0.00**	**0.00**	**0.00**	**-110,000.00**	**0.00**	**100.00**	
	Revenue	**-110,000.00**	**0.00**	**0.00**	**0.00**	**-110,000.00**	**0.00**	**100.00**	
	Expense								
9100	**OPERATING**								
	MATERIAL & SERVICES								
750-9100-519-5280	MISC BOND FEES	4,950.00	7,700.00	2,750.00	4,950.00	0.00	0.00	0.00	
750-9100-519-5474	BOND PRINCIPAL EXPENSE	319,400.00	0.00	0.00	0.00	319,400.00	0.00	100.00	
750-9100-519-5475	INTEREST EXPENSE	18,585.00	0.00	0.00	0.00	18,585.00	0.00	100.00	
	MATERIAL & SERVICES	***342,935.00***	***7,700.00***	***2,750.00***	***4,950.00***	***337,985.00***	***0.00***	***98.56***	
9100	**OPERATING**	**342,935.00**	**7,700.00**	**2,750.00**	**4,950.00**	**337,985.00**	**0.00**	**98.56**	
	Expense	**342,935.00**	**7,700.00**	**2,750.00**	**4,950.00**	**337,985.00**	**0.00**	**98.56**	
750	**FINANCE AUTHORITY**	**232,935.00**	**7,700.00**	**2,750.00**	**4,950.00**	**227,985.00**	**0.00**	**97.87**	
754	**SPEC ASSESS 91-1 AGENCY**								
	Revenue								
0000	**Department**								
	INTEREST INCOME								
754-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	INTEREST INCOME	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	
	ASSESSMENTS								
754-0000-491-0201	ASSESSMENTS RECEIVED	-54,000.00	0.00	26,057.11	-26,057.11	-27,942.89	0.00	51.75	
754-0000-495-0000	PREPAYMENT REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	ASSESSMENTS	***-54,000.00***	***0.00***	***26,057.11***	***-26,057.11***	***-27,942.89***	***0.00***	***51.75***	
0000	**Department**	**-54,000.00**	**0.00**	**26,057.11**	**-26,057.11**	**-27,942.89**	**0.00**	**51.75**	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
	Revenue	**-54,000.00**	**0.00**	**26,057.11**	**-26,057.11**	**-27,942.89**	**0.00**	**51.75**	
	Expense								
9100	**OPERATING**								
	MATERIAL & SERVICES								
754-9100-519-5280	MISC BOND FEES	5,244.00	5,255.06	0.00	5,255.06	-11.06	0.00	-0.21	
	MATERIAL & SERVICES	***5,244.00***	***5,255.06***	***0.00***	***5,255.06***	***-11.06***	***0.00***	***-0.21***	
	DEBT SERVICES								
754-9100-519-5620	ASSESSMENT BOND PAYMENTS	12,611.00	0.00	0.00	0.00	12,611.00	0.00	100.00	
	DEBT SERVICES	***12,611.00***	***0.00***	***0.00***	***0.00***	***12,611.00***	***0.00***	***100.00***	
9100	**OPERATING**	**17,855.00**	**5,255.06**	**0.00**	**5,255.06**	**12,599.94**	**0.00**	**70.57**	
	Expense	**17,855.00**	**5,255.06**	**0.00**	**5,255.06**	**12,599.94**	**0.00**	**70.57**	
754	**SPEC ASSESS 91-1 AGENCY**	**-36,145.00**	**5,255.06**	**26,057.11**	**-20,802.05**	**-15,342.95**	**0.00**	**42.45**	
755	**SPEC ASSESS 91-1SUPP AGEN**								
	Revenue								
0000	**Department**								
	ASSESSMENTS								
755-0000-491-0201	ASSESSMENTS RECEIVED	-3,000.00	0.00	1,499.16	-1,499.16	-1,500.84	0.00	50.03	
	ASSESSMENTS	***-3,000.00***	***0.00***	***1,499.16***	***-1,499.16***	***-1,500.84***	***0.00***	***50.03***	
0000	**Department**	**-3,000.00**	**0.00**	**1,499.16**	**-1,499.16**	**-1,500.84**	**0.00**	**50.03**	
	Revenue	**-3,000.00**	**0.00**	**1,499.16**	**-1,499.16**	**-1,500.84**	**0.00**	**50.03**	
	Expense								
9100	**OPERATING**								
	MATERIAL & SERVICES								
755-9100-519-5280	MISC BOND FEES	904.00	922.20	0.00	922.20	-18.20	0.00	-2.01	
	MATERIAL & SERVICES	***904.00***	***922.20***	***0.00***	***922.20***	***-18.20***	***0.00***	***-2.01***	
	DEBT SERVICES								
755-9100-519-5620	ASSESSMENT BOND PAYMENTS	443.00	0.00	0.00	0.00	443.00	0.00	100.00	
	DEBT SERVICES	***443.00***	***0.00***	***0.00***	***0.00***	***443.00***	***0.00***	***100.00***	
9100	**OPERATING**	**1,347.00**	**922.20**	**0.00**	**922.20**	**424.80**	**0.00**	**31.54**	
	Expense	**1,347.00**	**922.20**	**0.00**	**922.20**	**424.80**	**0.00**	**31.54**	
755	**SPEC ASSESS 91-1SUPP AGEN**	**-1,653.00**	**922.20**	**1,499.16**	**-576.96**	**-1,076.04**	**0.00**	**65.10**	

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail Uncollect
756	**SPEC ASSESS 92-1 AGENCY**							
	Revenue							
0000	**Department**							
	INTEREST INCOME							
756-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	INTEREST INCOME	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	ASSESSMENTS							
756-0000-491-0201	ASSESSMENTS RECEIVED	-49,000.00	0.00	11,589.19	-11,589.19	-37,410.81	0.00	76.35
	ASSESSMENTS	***-49,000.00***	***0.00***	***11,589.19***	***-11,589.19***	***-37,410.81***	***0.00***	***76.35***
0000	**Department**	**-49,000.00**	**0.00**	**11,589.19**	**-11,589.19**	**-37,410.81**	**0.00**	**76.35**
	Revenue	**-49,000.00**	**0.00**	**11,589.19**	**-11,589.19**	**-37,410.81**	**0.00**	**76.35**
	Expense							
9100	**OPERATING**							
	MATERIAL & SERVICES							
756-9100-519-5280	MISC BOND FEES	2,284.00	2,272.96	0.00	2,272.96	11.04	0.00	0.48
	MATERIAL & SERVICES	***2,284.00***	***2,272.96***	***0.00***	***2,272.96***	***11.04***	***0.00***	***0.48***
	DEBT SERVICES							
756-9100-519-5620	ASSESSMENT BOND PAYMENTS	10,500.00	0.00	0.00	0.00	10,500.00	0.00	100.00
	DEBT SERVICES	***10,500.00***	***0.00***	***0.00***	***0.00***	***10,500.00***	***0.00***	***100.00***
9100	**OPERATING**	**12,784.00**	**2,272.96**	**0.00**	**2,272.96**	**10,511.04**	**0.00**	**82.22**
	Expense	**12,784.00**	**2,272.96**	**0.00**	**2,272.96**	**10,511.04**	**0.00**	**82.22**
756	**SPEC ASSESS 92-1 AGENCY**	**-36,216.00**	**2,272.96**	**11,589.19**	**-9,316.23**	**-26,899.77**	**0.00**	**74.28**
757	**SPEC ASSES 92-2 AGENCY**							
	Revenue							
0000	**Department**							
	INTEREST INCOME							
757-0000-451-0101	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	INTEREST INCOME	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	ASSESSMENTS							
757-0000-491-0201	ASSESSMENTS RECEIVED	-57,000.00	0.00	20,827.45	-20,827.45	-36,172.55	0.00	63.46
	ASSESSMENTS	***-57,000.00***	***0.00***	***20,827.45***	***-20,827.45***	***-36,172.55***	***0.00***	***63.46***
0000	**Department**	**-57,000.00**	**0.00**	**20,827.45**	**-20,827.45**	**-36,172.55**	**0.00**	**63.46**
	Revenue	**-57,000.00**	**0.00**	**20,827.45**	**-20,827.45**	**-36,172.55**	**0.00**	**63.46**

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail Uncollect
	Expense							
9100	**OPERATING**							
	MATERIAL & SERVICES							
757-9100-519-5280	MISC BOND FEES	3,320.00	3,131.29	0.00	3,131.29	188.71	0.00	5.68
	MATERIAL & SERVICES	***3,320.00***	***3,131.29***	***0.00***	***3,131.29***	***188.71***	***0.00***	***5.68***
	DEBT SERVICES							
757-9100-519-5620	ASSESSMENT BOND PAYMENTS	8,713.00	0.00	0.00	0.00	8,713.00	0.00	100.00
	DEBT SERVICES	***8,713.00***	***0.00***	***0.00***	***0.00***	***8,713.00***	***0.00***	***100.00***
9100	**OPERATING**	**12,033.00**	**3,131.29**	**0.00**	**3,131.29**	**8,901.71**	**0.00**	**73.98**
	Expense	**12,033.00**	**3,131.29**	**0.00**	**3,131.29**	**8,901.71**	**0.00**	**73.98**
757	**SPEC ASSES 92-2 AGENCY**	**-44,967.00**	**3,131.29**	**20,827.45**	**-17,696.16**	**-27,270.84**	**0.00**	**60.65**
759	**LANDSCPE & LIGHT DIST 93-01**							
	Revenue							
0000	**Department**							
	ASSESSMENTS							
759-0000-491-0201	ASSESSMENTS RECEIVED	-100,332.00	0.00	50,007.50	-50,007.50	-50,324.50	0.00	50.16
	ASSESSMENTS	***-100,332.00***	***0.00***	***50,007.50***	***-50,007.50***	***-50,324.50***	***0.00***	***50.16***
0000	**Department**	**-100,332.00**	**0.00**	**50,007.50**	**-50,007.50**	**-50,324.50**	**0.00**	**50.16**
	Revenue	**-100,332.00**	**0.00**	**50,007.50**	**-50,007.50**	**-50,324.50**	**0.00**	**50.16**
	Expense							
9100	**OPERATING**							
	MATERIAL & SERVICES							
759-9100-549-5481	ZONE 1 MAINTENANCE	5,933.00	903.36	0.00	903.36	5,029.64	0.00	84.77
759-9100-549-5482	ZONE 2 MAINTENANCE	2,499.00	318.23	0.00	318.23	2,180.77	0.00	87.27
759-9100-549-5483	ZONE 3 MAINTENANCE	6,026.00	810.96	0.00	810.96	5,215.04	0.00	86.54
759-9100-549-5484	ZONE 4 MAINTENANCE	5,069.00	656.98	0.00	656.98	4,412.02	0.00	87.04
759-9100-549-5485	ZONE 5 MAINTENANCE	4,421.00	544.07	0.00	544.07	3,876.93	0.00	87.69
759-9100-549-5486	ZONE 6 MAINTENANCE	3,497.00	307.96	0.00	307.96	3,189.04	0.00	91.19
759-9100-549-5487	ZONE 7 MAINTENANCE	7,492.00	626.18	0.00	626.18	6,865.82	0.00	91.64
759-9100-549-5488	ZONE 8 MAINTENANCE	6,571.00	513.27	0.00	513.27	6,057.73	0.00	92.19
759-9100-549-5489	ZONE 9 MAINTENANCE	25,425.00	379.82	0.00	379.82	25,045.18	0.00	98.51
759-9100-549-5490	ZONE 10 MAINTENANCE	8,622.00	585.13	0.00	585.13	8,036.87	0.00	93.21
759-9100-549-5491	ZONE 11 MAINTENANCE	10,671.00	595.39	0.00	595.39	10,075.61	0.00	94.42
759-9100-549-5492	ANNEXATION # 12 (WEIBEC	7,381.00	20.53	0.00	20.53	7,360.47	0.00	99.72
759-9100-549-5493	ANNEXATION # 13	5,654.00	472.21	0.00	472.21	5,181.79	0.00	91.65
759-9100-549-5494	ANNEXATION #14	1,070.00	369.55	0.00	369.55	700.45	0.00	65.46
	MATERIAL & SERVICES	***100,331.00***	***7,103.64***	***0.00***	***7,103.64***	***93,227.36***	***0.00***	***92.92***

Account Number	Description	Budget	Debits	Credits	End Bal	YTD Bgt Var	Encumbered	% Avail	Uncollect
9100	**OPERATING**	**100,331.00**	**7,103.64**	**0.00**	**7,103.64**	**93,227.36**	**0.00**	**92.92**	
	Expense	**100,331.00**	**7,103.64**	**0.00**	**7,103.64**	**93,227.36**	**0.00**	**92.92**	
759	**LANDSCPE & LIGHT DIST 93-01**	**-1.00**	**7,103.64**	**50,007.50**	**-42,903.86**	**42,902.86**	**0.00**	**-4,290,286.00**	
Revenue Total		**-23,534,326.32**	**243,016.23**	**9,169,124.67**	**-8,926,698.40**	**-14,607,627.92**	**0.00**	**-0.6207**	
Expense Total		**29,992,672.20**	**10,312,794.73**	**574,861.45**	**9,737,933.28**	**20,254,738.92**	**306,287.40**	**0.6651**	
Grand Total		**6,458,345.88**	**10,555,810.96**	**9,743,986.12**	**811,234.88**	**5,647,111.00**	**306,287.40**	**0.827**	