



City of
Gridley

***Adopted Budget
Fiscal Year 16-17***

CITY OF GRIDLEY
ADOPTED FY 16-17 BUDGET
TABLE OF CONTENTS

	Page
FY 16-17 BUDGET OVERVIEW	1
BUDGET MESSAGE	2
SCHEDULE 1 - Summary of Adopted Budget	12
REVENUES	
SCHEDULE 2 - Summary of Revenues	16
EXPENDITURE OVERVIEW	26
ADMINISTRATION	29
City Council	30
Clerk/Administration	32
Code Enforcement	34
City Attorney	35
City Hall Maintenance	36
Contributions	37
Finance	38
PUBLIC SAFETY	
Police Department	42
Fire Department	49
PARKS & RECREATION	
Parks	52
Recreation	54
DEVELOPMENT SERVICES	
Planning	56
Building	58
PUBLIC WORKS	
Street Maintenance	62
Corp Yard	64
Gas Tax	66
SB 325	71
Flood Maintenance	73
GRANT FUNDS	77
ENTERPRISE FUNDS	
Electric	82
Water	88
Sewer	92
Senior Taxi	102
BUDGET RESOLUTIONS	
Appropriation Adoption	104
GANN Limit	106

BUDGET MESSAGE



Staff Report

To: Mayor and City Council
From: Matt Michaelis, Finance Director
Date: 6/16/16
Subject: Approve Resolution No. 2016-R-017: A Resolution Establishing the 2016-2017 Appropriations Limit for the City of Gridley and Resolution 2016-R-018: A Resolution Adopting a Budget for Fiscal Year 2016-2017

Background

The FY 16-17 Recommended Budget Process is now complete. Staff will also present an overview of the process and the proposed changes, additions, and deletions discussed at various budget study sessions and special meetings.

General Fund Deficit - History

As you are aware the City's General Fund deficit has been the most critical issue driving the budget process in the last two years. Below represents a summary of the evolution of the General Fund deficit since staff has tracked it.

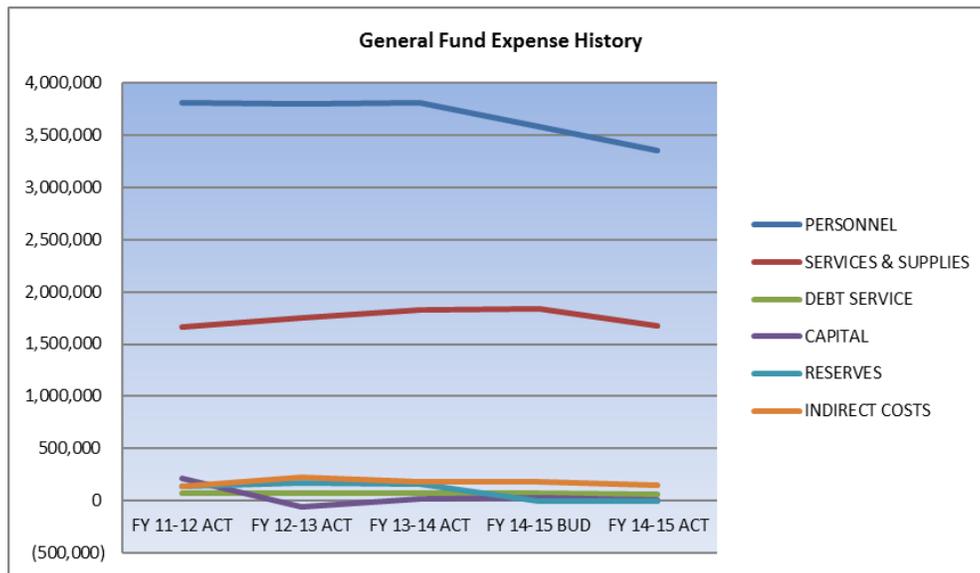
The Audited General Fund Balance at June 30, 2014 was negative **\$866,000**. This is primarily due to the City never "fully" recovering from FY 08-09 (the first year the City fully felt the effects of the economy). The City has historically relied on its transfer from the Electric fund to balance its General Fund at year end, meaning the balance is normally zero. When a bad year occurs, the negative balance must be made up the following year. When multiple bad years occur and the City doesn't cut expenses, as in the case of FY 11-12 and beyond, then the deficit grows every year.

Additionally, it was identified that cost allocations NOT made in the amount of \$426,876 between FY 10-11 and FY 12-13 contributed to the growing deficit. Staff recognized this in the FY 14-15 budget process and presented a plan for Council approval to resolve the \$426,876, which was implemented in FY 14-15. However, the effects will not be realized until the FY 15-16 year-end process, when FY 14-15 transfers in/out are posted to each fund's balance.

In response to discovering the deficit, staff implemented the following measures in March 2015:

- A hiring freeze
- Elimination of non-essential travel and training
- Elimination of discretionary spending

The result of these efforts is that in FY 14-15 over \$500k was cut in personnel costs and \$150k was cut in services and supplies. This is shown in the graph on the following page.



The total General Fund expenditure in FY 14-15 was the lowest in the last six years. With these efforts, staff built the same cost-cutting measures in the 15-16 budget. The following cuts were discussed and implemented to further reduce the General Fund deficit:

Police Department: Transfer \$100,000 from the COPS fund for Police Department overtime, pay off \$36k vehicle lease with equipment reserves, and lay off one Police Officer position on January 1, 2016 (if another method of cutting costs or raising revenues is not accomplished before then). **Total savings: \$213,000.**

Fire Department: Defund the Fire Prevention Captain position and pay off \$36k vehicle lease with equipment reserves (this option has a significant impact on Building Department staff). **Total savings: \$153,072.**

Public Works (Street Maintenance and Parks): Defund one Maintenance Worker position (proposed employee will not be laid off, but will fill the vacant Apprentice position in the Electric Department). Transfer all street maintenance operating costs to the Gas Tax funds. **Total savings: \$35,000.**

Recreation: Collaborate with the community to have the operation of the following programs to be assumed by other entities: Adult Softball, Kids Arts & Crafts, Basketball Camp, Cheerleading Camp, Cooking Class, Dance Camp, Free Style Wrestling, Jr. High Youth Bball, Pitch Hit and Run, Punt Pass Kick, Summer Camp Classes, Tennis, Track and Field Camp, and Volleyball Camp. Also cut subscriptions, training, copier lease, and extra help. **Total savings: \$12,347.**

Building: Reduction of operating supplies, professional services, and a new computer. **Total savings: \$10,000.**

Administration, Finance, Council, and Planning: Cap on Planning and Engineering consultant hours, reduction of professional services, training, computer replacements, meeting expenses, postpone various IT projects including the website redesign. **Total savings: \$60,000.**

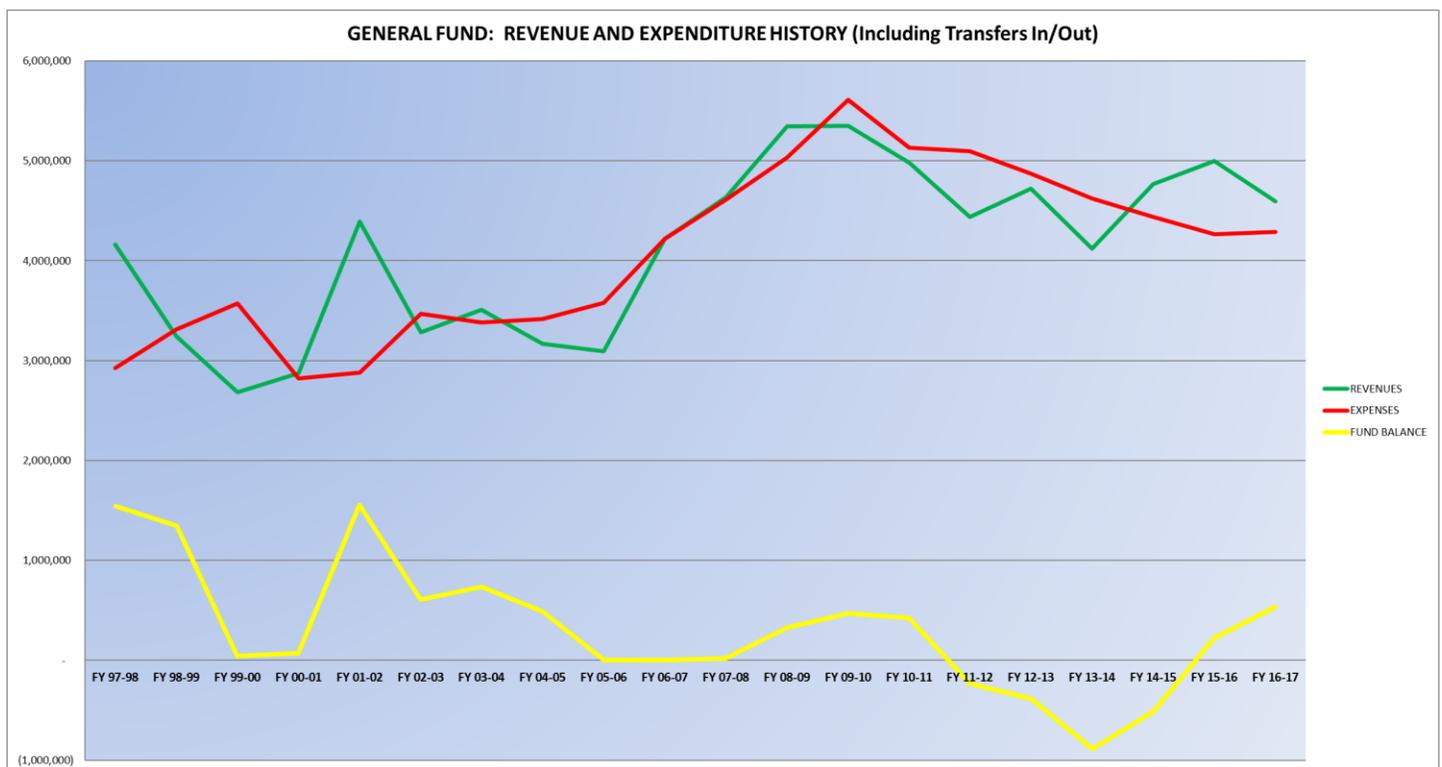
Electric: The Electric department has agreed to proceed with the sale of extra transformer materials to assist with the General Fund deficit (the sale of City assets is reported as General Fund miscellaneous revenue). Estimated savings is **\$20,000**.

Additionally, the Police Chief, Finance Director, Electrical Superintendent, and IT Manager have agreed to take a 5% furlough (equating to one furlough day a month). Estimated savings to the General Fund from this measure are approximately **\$12,000** annually. (Note: for Management employees, the majority of furlough days were worked regardless, resulting in a cut in pay over a true “furlough” model where employees do not come in to work). Lastly, the City also implemented an Early Retirement Program and a comprehensive fee study, the savings of which will be realized over the next year.

The FY 16-17 budget carries forward the “new now” assumptions of the prior two budgets, as illustrated by the below data:

	REVENUE	EXPENSE	DIFFERENCE
FY 14-15 AUDITED	\$ 4,342,842	\$ 4,216,349	\$ 126,493
FY 15-16 BUDGET	\$ 4,564,239	\$ 4,475,337	\$ 88,902
FY 16-17 BUDGET	\$ 4,486,564	\$ 4,377,366	\$ 109,199

Below represents how these “new now” assumptions are projected to improve the General Fund deficit:

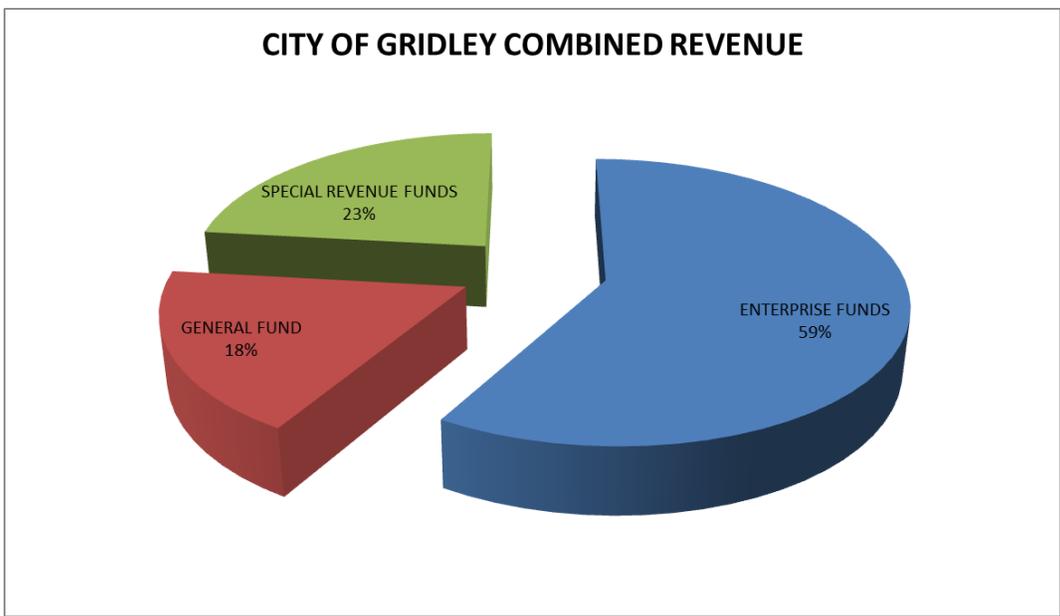


As illustrated by the above graph, these “new now” assumptions are projected to allow revenues to exceed expenditures for the City for three consecutive years. The last time this happened for the City was 10 years ago. Of course, this will substantially help with resolving the General Fund deficit. If the City can continue this course, the City is projected to not only resolve the General Fund deficit, but in fact build a healthy fund balance. Accordingly, it is recommended that the City not incur

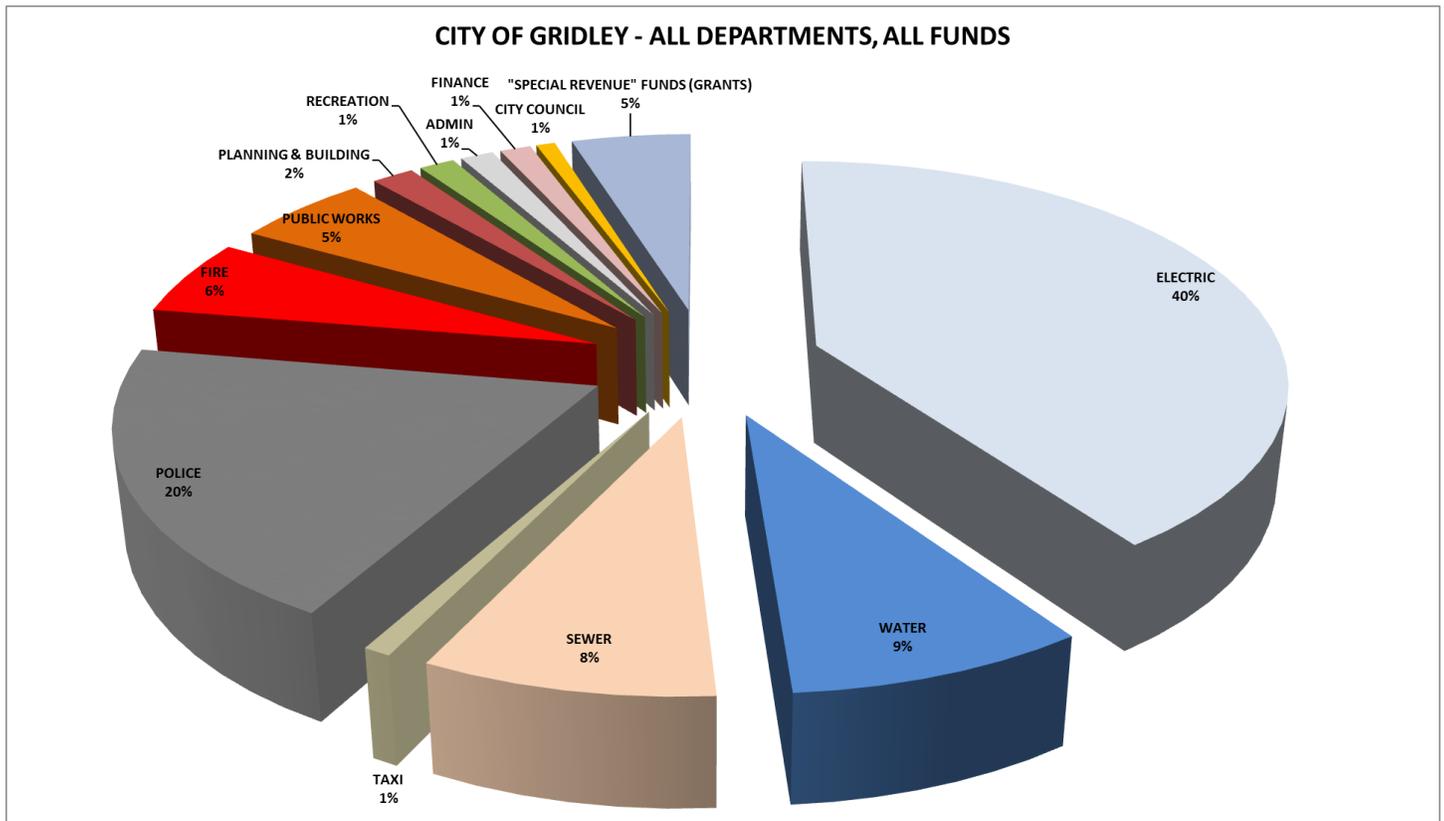
additional spending commitments until the first **audited** positive General Fund balance figure is returned. At this point, the impending success of these financial projections is simply a projection based on current trends.

What's more, once the General Fund deficit is resolved, there are a number of financial issues that will require a healthy fund balance in order to be successful. The first topic is that there are a number of governmental funds which currently are operating on deficits. The largest three include the traffic safety, recreation, and planning funds. The combined deficit of these funds is \$425k, which the General Fund will need to eventually cover (since these are governmental funds).

The largest issue that the City will need to work through is cost allocation. As a foundation, money for the City of Gridley falls into three "pots:" General Fund, Special Revenue Funds (grants and revenues that must be used for a specific purpose), and Enterprise Funds (utility funds). As a general rule, money designated for use within each "pot" does not leave its designated use, apart from budgeted transfers and cost allocations between funds. As illustrated by the graph below, the majority of funds the City of Gridley manages is associated with its electric, water, and sewer utilities.



For another frame of reference, the below graph represents how the revenue that we receive is allocated. As you will see by this report, how these costs are allocated is the most important issue influencing the City's fiscal solvency.



Three General Fund departments “charge” a percentage of their operating costs to the utility and special revenue funds they serve (i.e. gas tax, grant, and assessment district funds). These departments are: City Council, City Administrator, and Finance.

The methodology for these costs is outdated, not 100 percent representative of City operations, and does not factor adjustments of “actual” against “budgeted” costs. This is a problem because:

- When the FY 14-15 budget was developed, the same allocation percentages were implemented as those of prior years’. The percentages did not reflect any change in City operations. These same percentages were implemented into the FY 15-16 and FY 16-17 budgets.
- Given that personnel costs are pre-allocated prior to collecting these charges, it is reasonable to speculate that these charges are higher than the “true cost” of providing the services (i.e. the charges are higher than they should be).
- Should the rationale for these charges be challenged, the City will not be able to rationally respond. This is a source of high risk.

What’s more, since FY 10-11, the City has implemented the following “new” cost allocation charges:

- The Corporation Yard charges 100 percent of its time to the Gas Tax, Assessment District, and Water & Sewer funds. Though there is justification for implementing the charges, there is no explanation for how they were implemented and subsequently increased significantly after implementation. Since there is no explanation for these increases this is the reason why the General Fund is refunding the charges in the FY 15-16 budget cycle.
- The Police and Fire departments charge 10 percent of their budget to the Enterprise funds in the form of “Infrastructure Protection Fees.”
- For the FY 14-15 budget staff instituted a 10 percent “cost recovery fee” for the water and sewer funds and adopted the fees by resolution. The practical application of this was that approximately \$236,000

was approved to be transferred from the Water and Sewer funds into the General Fund. Given that the City will be implementing a Cost Allocation Study and establishing a foundation for all costs transferred into the General Fund in FY 15-16, staff will not be recommending that these cost recovery fees be implemented in FY 15-16. This will represent a cut of about \$250,000 to General Fund revenue.

- The City Attorney’s time is spread equally between the General Fund, Water, Sewer, and Electric Funds.

All of these cost allocation charges are NOT the same topic as interfund transfers (and particularly – the \$1.6 million transfer from the electric fund). These charges are on top of such “transfers for unfunded City operations.” The total amount “charged” is roughly **\$1 million**. This amount represents \$1 million in “revenue” to the General Fund, and \$1 million in “costs” for the utility and special revenue funds.

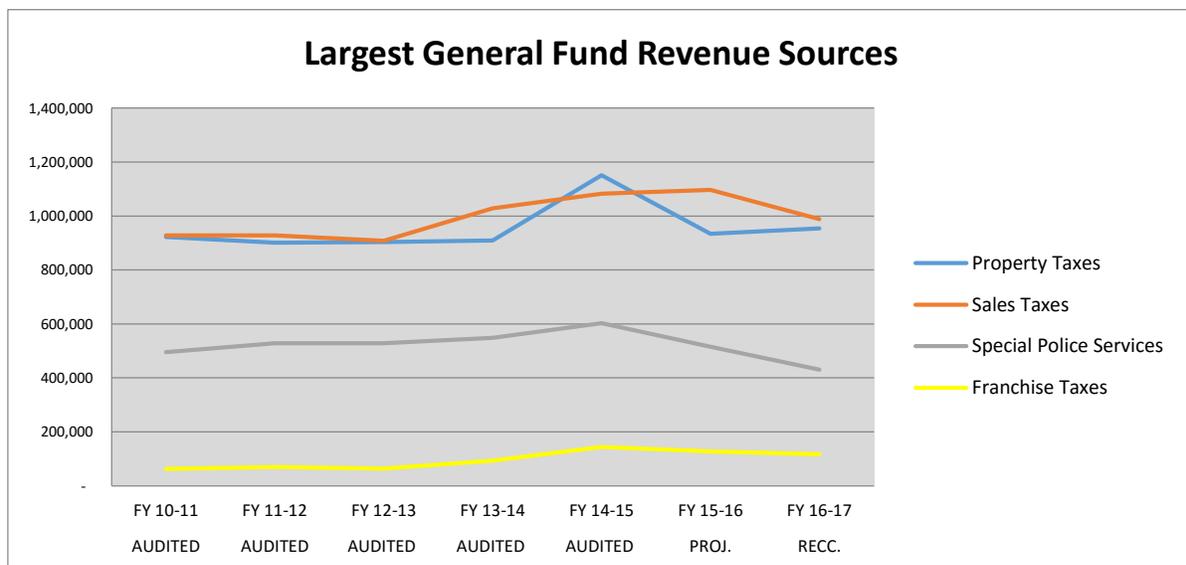
As the Council is aware, an independent financial consultant which specializes in cost allocation methodology has been brought on to formulate a foundation of practices which are clear, transparent, and defensible. In doing so, Staff will then be able to adopt an operating plan by policy. It is estimated that the plan be conducted this summer and made effective in advance of the FY 17-18 budget cycle.

FY 16-17 Budget Assumptions

The FY 16-17 budget is by all means a “status quo” budget. This will continue to be staff’s recommendation until the City achieves its first year of positive **audited** fund balance. This being said, below are the major highlights of the recommended 16-17 budget before you:

General Fund

- FY 14-15 brought over \$250k in one-time revenues into the General Fund including in-lieu taxes, AB109, and fire equipment rental revenue. The FY 16-17 budget forecasts the exclusion of these revenues, all while ensuring that these revenues are greater than the proposed expenditures. On the following page is a depiction of the General Fund’s top revenue sources:



The bump in the 14-15 figures is attributable to the above referenced one-time revenue sources, and as you can see these one-time sources were eliminated from the 16-17 projections. These projections include the elimination of AB109 money which will no longer be

available. Additionally, fire equipment rental revenue will be deposited in equipment reserves (as in the case of prior to FY 14-15), not the General Fund (the depositing of this revenue in the General Fund was a temporary option the Fire Department agreed to offer in an effort to resolve the General Fund deficit).

- The same cost allocation percentages that were used in previous budgets have been implemented for the FY 16-17 budget. This will continue to be the case until the City's cost allocation consultant produces a cost allocation plan which staff is in agreement with.
- All General Fund expenditures reflect the "status quo" from prior years except for the following:
 - There are no General Fund debt service costs – these were paid off with equipment reserves as decided in last year's budget cycle
 - The FY 15-16 budget moved \$34k in street maintenance operating costs into the gas tax funds. Since this was a one-time move to ease the burden on the General Fund, these costs were moved back into the General Fund in FY 16-17
 - The City's recreation director position was budgeted at part-time, as opposed to full time; which saves the City \$30k annually
 - The Building Official position was budgeted at step one, as opposed to top step, saving the City \$20k annually
 - The 5 percent furloughs enacted in the 15-16 budget process for the Police Chief, Electric Superintendent, Finance Director, and IT Manager have been removed.
- All Special Revenue Fund expenditures reflect the "status quo" from prior years except for the following:
 - Staff will be purchasing a new \$200k street sweeper. The vehicle will be financed over four years and the cost will be split between equipment reserves and Gas Tax funds.
 - Staff has allocated \$150k towards street maintenance projects in accordance with the "street improvement plan" presented in the budget hearings
 - The FY 15-16 budget presented a plan to resolve over \$160k in cost allocation overages made in the assessment district funds. This was a one-time fix to resolving the irreconcilable overages made in the last several years. The City waived the assessments for FY 15-16 and instead funded operations with the proceeds from the refund plan. In FY 16-17, normal operations will continue with the normal assessment and cost allocation amounts.
 - \$65k has been allocated to purchase a new nine-passenger bus to replace the existing Feather Flyer. This has been planned for several years due to the increasing maintenance costs associated with the vehicle. This purchase is funded entirely by TDA fund balance, which we have been encouraged to spend down in accordance with TDA audit recommendations.
 - \$140k has been allocated in COPS funds for a vehicle and build, canine program, tasers, vests, radios, and police department overtime.
- All Enterprise Fund expenditures reflect the "status quo" from prior years except for the following:
 - "Power purchase" costs have million dollar swings from year to year. This is the sole reason for the Electric Fund balance decreasing to just over \$200k in FY 16-17.
 - The Water Fund is currently operating on a fund deficit. No additional projects or expenses are recommended to transpire in FY 16-17.
- All Information Technology expenses are routine maintenance/replacement expenses except for the below projects. The costs of these projects will be cost allocated across all City funds:
 - City website upgrade: \$13k
 - Billing infrastructure (ITRON) upgrade: \$40k

Conclusion

In conclusion, as expressed earlier, the City has greatly improved its financial position in the last two years. The General Fund is still at an operating deficit at year-end 14-15, but if the City continues its spending patterns the deficit is projected to be eliminated. Conservative budgeting practices and the cost cutting measures implemented in the FY 15-16 budget (and continued in the FY 16-17 budget) are the critical elements of achieving this milestone.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE 1:
FY 16-17 BUDGET OVERVIEW

**SUMMARY OF 16-17 BUDGET
SCHEDULE 1**

FUND	BEG. FUND BALANCE	ADOPTED FY 16-17 REVENUES	TOTAL AVAILABLE FINANCING	ADOPTED FY 16-17 EXPEND.	COST RECOVERY	TRANS. IN	TRANS. OUT	ENDING FUND BALANCE
GENERAL FUND	39,466	2,886,564	2,926,030			1,600,000	37,190	
ADMINISTRATION								
CITY COUNCIL				99,945	99,621			
CODE ENFORCEMENT				31,160				
CLERK/ADMINISTRATION				196,252	196,722			
CITY ATTORNEY				14,179				
CITY HALL MAINTENANCE				54,886				
INSURANCE/CONTRIBUTIONS				15,000				
FINANCE				197,714	197,714			
METER READING				0				
PUBLIC SAFETY								
POLICE DEPARTMENT				2,810,603	281,060			
BINTF				164,355				
SCHOOL RESOURCE OFF.				0				
PD MAINTENANCE				7,023				
ANIMAL CONTROL				114,128				
FIRE DEPARTMENT				788,250	78,825			
DEVELOPMENT								
ENGINEERING				0				
BUILDING INSPECTION				132,601				
PLANNING				119,948				
PUBLIC WORKS								
STREET MAINTENANCE				161,137				
CORP YARD				172,589	172,589			
PROP 40 WATER				1,183				
PARKS & RECREATION								
PARKS				164,244				
RECREATION COORD.				158,700				
TOTAL GENERAL FUND	<u>39,466</u>	<u>2,886,564</u>	<u>2,926,030</u>	<u>5,403,897</u>	<u>1,026,531</u>	<u>1,600,000</u>	<u>37,190</u>	<u>111,475</u>
SPECIAL REVENUE FUNDS								
2008 SERIES A - FUND 204	(696,761)	0	(696,761)	265,675				(962,436)
2008 SERIES B - FUND 206	(415,810)	177	(415,633)	88,550				(504,183)
SUCCESSOR AGENCY - FUND 215	678,988	351,040	1,030,028	17,265				1,012,763
GAS TAX 2105 - FUND 390	282,412	111,873	394,285	354,180			3,643	36,462
GAS TAX 2103 - FUND 395	92,506	68,483	160,989	57,809				103,180
GAS TAX 2106 - FUND 400	27,095	31,348	58,442	110,871				(52,428)
GAS TAX 2107 - FUND 410	108,232	47,156	155,388	32,527				122,861
GAS TAX 2107.5 - FUND 420	6,000	2,000	8,000	0				8,000
SB 325 - FUND 430	286,656	50,153	336,809	48,527				288,282
TRAFFIC SAFETY - FUND 440	5,045	21,523	26,568	0		0		26,568
PS AUGMENTATION - FUND 460	(24,661)	22,441	(2,220)	0			0	(2,220)
BOAT RAMP - FUND 480	(103,538)	6,098	(97,440)	0				(97,440)
ECON DEVEL CDBG REHAB - FUND 511	(28,262)	49,671	21,409	8,720				12,688
HOUSING REHAB RLF - FUND 513	725,387	56,787	782,175	73,671				708,504
FLOOD MAINT. # 1 (RICHINS) - FUND 580	24,570	8,514	33,084	4,254				28,830
FLOOD MAINT. # 2 (EAGLE MEADOWS) -	14,043	69,069	83,112	72,959			1,860	8,294
FLOOD MAINT. # 3 (HERON LANDING) -	1,099	64,050	65,149	66,594				(1,444)
FLOOD MAINT. # 6 (SCROGGINS) - FUND	9,054	3,356	12,410	709				11,701
SOLID WASTE REC - FUND 591	(57,646)	0	(57,646)	0				(57,646)
COPS GRANTS FUND - FUND 672	230,922	102,452	333,374	140,000			0	193,374
HOSPITAL JPA - FUND 682	(5,142)	0	(5,142)	0				(5,142)
SRTS GRANT - FUND 802	(124,871)	0	(124,871)	0				(124,871)

FUND	BEG. FUND BALANCE	ADOPTED FY 16-17 REVENUES	TOTAL AVAILABLE FINANCING	ADOPTED FY 16-17 EXPEND.	COST RECOVERY	TRANS. IN	TRANS. OUT	ENDING FUND BALANCE
CALTRANS MOBILE FUND - FUND 804	(12,157)	0	(12,157)	0				(12,157)
HAZEL STREET TE FUND - FUND 805	(48,635)	0	(48,635)	0				(48,635)
89 REHAB GRANT - FUND 810	(8,653)	0	(8,653)	0				(8,653)
2010 FHB GRANT - FUND 811	(8,020)	0	(8,020)	0				(8,020)
2010 OOR GRANT - FUND 812	(2,728)	0	(2,728)	0				(2,728)
2008 HOME GRANT - FUND 813	0	0	0	0				0
GRIDLEY SPRINGS FUND - FUND 814	(71,851)	0	(71,851)	0				(71,851)
STRATEGIC PLAN - FUND 821	(38,208)	0	(38,208)	0				(38,208)
TOTAL SPECIAL REVENUE FUND	845,067	1,066,189	1,911,256	1,342,311	0	0	5,503	563,443
ENTERPRISE FUNDS								
ELECTRIC FUND - FUND 600	1,013,329	6,810,050	7,823,379				1,641,144	214,482
METER READING - PROGRAM 4181				0				
ELECTRIC - PROGRAM 4600				5,720,753				
STREET TREE MAINT. - PROGRAM 4601				10,000				
CAPITAL IMPROVEMENTS - PROGRAM 4608				237,000				
PUBLIC BENEFITS - FUND 610	62,869	151,246	214,115	156,468				57,647
WATER UTILITY FUND - FUND 630	(193,607)	1,131,090	937,483				6,960	(137,493)
METER READING - PROGRAM 4181				0				
STREET TREE MAINTENANCE - PROGRAM 4601				0				
CAPITAL IMPROVEMENTS - PROGRAM 4608				0				
WATER - PROGRAM 4630				1,068,016				
SEWER UTILITY FUND - FUND 650	2,314,979	1,427,118	3,742,097				6,049	2,156,835
SPECIAL PROJECTS - PROGRAM 4999				0				
SEWER OPERATING - PROGRAM 4650				596,418				
SEWER PLANT - PROGRAM 4651				584,322				
SEWER TOWN - PROGRAM 4652				393,787				
SEWER BCHA - PROGRAM 4653				3,135				
SEWER IND PARK - PROGRAM 4657				0				
SEPTAGE HAULERS - PROGRAM 4658				1,552				
SB 325 TAXI FUND - FUND 700	159,995	147,591	307,586	220,097			3,154	84,335
TOTAL ENTERPRISE FUNDS	3,357,564	9,667,096	13,024,660	8,991,546	0	0	1,657,308	2,375,806
TOTAL RESERVE FUNDS								
GENERAL FUND RESERVE - FUND 011	130,000	0	130,000	0				130,000
GENERAL FUND IMPACT - FUND 020	644,952	16,660	661,612	0				661,612
DEV AGREEMENT FEE - FUND 021	12,215	0	12,215	0				12,215
WELL FUND - FUND 023	40,000	0	40,000	0				40,000
CITY HALL RESERVE - FUND 050	516,724	15,661	532,385	0				532,385
EQUIPMENT RESERVE - FUND 060	2,739,762	0	2,739,762	0				2,739,762
ELECTRIC CAPITAL FUND - FUND 620	401,863	13,129	414,992	0				414,992
ELECTRIC CONST FUND - FUND 621	791,608	150,146	941,754	0				941,754
WATER CAPITAL FUND - FUND 640	488,406	11,694	500,100	0				500,100
WELL REPLACEMENT FUND - FUND 641	101,694	0	101,694	0				101,694
SEWER CIP FUND - FUND 654	0	0	0	0				0
SEWER DEBT SERVICE FUND - FUND 656	46,937	0	46,937	0				46,937
SEWER CAPITAL FUND - FUND 660	2,402,036	60,130	2,462,166	0				2,462,166
SEWER WWT CAPITAL FUND - FUND 661	620,329	53,914	674,243	0				674,243
GPD SEIZURE FUND - FUND 670	151,797	0	151,797	0				151,797
SICK PAYOUT RESERVE - NEW FUND	100,000		100,000	0		100,000		200,000
TOTAL RESERVE FUNDS	9,188,324	321,333	9,509,657	0	0	100,000	0	9,609,657
TOTAL	13,430,421	13,941,182	27,371,603	15,737,754	1,026,531	1,700,000	1,700,000	12,660,381

SCHEDULE 1 - INTERFUND TRANSFER DETAIL

	TRANSFERS IN	OUT
GENERAL FUND		
From Electric Fund for unfunded City operations	1,600,000	
To Sick Payout Reserve fund for General Fund contribution		37,190
SICK PAYOUT RESERVE FUND		
From General Fund for General Fund contribution	37,190	
From Gas Tax Funds for Gas Tax Fund contributions	3,643	
From Flood Maintenance Funds for Flood Maintenance Fund contributions	1,860	
From Electric Fund for Electric Fund contribution	41,144	
From Water Fund for Water Fund contribution	6,960	
From Sewer Fund for Sewer Fund contribution	6,049	
From Senior Taxi Fund for Senior Taxi Fund contribution	3,154	
GAS TAX FUNDS		
To Sick Payout Reserve for Gas Tax Fund contribution		3,643
FLOOD MAINTENANCE FUNDS		
To Sick Payout Reserve for Flood Maintenance Fund contribution		1,860
ELECTRIC FUND		
To General Fund for unfunded City operations		1,600,000
To Sick Payout Reserve for Electric Fund contribution		41,144
WATER FUND		
To Sick Payout Reserve for Water Fund contribution		6,960
SB325 SENIOR TAXI FUND		
To Sick Payout Reserve for Senior Taxi Fund contribution		3,154
SEWER FUND		
To Sick Payout Reserve for Sewer Fund contribution		6,049
TOTAL TRANSFERS IN/OUT	1,700,000	1,700,000

SCHEDULE 2:
FY 16-17 REVENUES

REVENUES
SCHEDULE 2

ACCOUNT	TITLE	ADOPTED						
		AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	BUDGET FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
GENERAL FUND - FUND 010								
3101	Current Secured Taxes	453,564	460,995	486,700	492,797	470,000	477,623	479,529
3102	Current Unsecured Taxes	22,995	23,514	2,283	1,548	19,039	11,596	9,735
3103	Prior Secured Taxes	0	48	79	23,383	50	25,045	12,139
3104	Prior Unsecured Taxes	884	705	759	632	850	737	708
3105	Supplemental Current	3,334	3,084	5,659	5,309	4,398	4,613	4,666
3106	Supplemental Prior	24	54	43	42	50	47	47
3110	Maint. District Assessments	4,828	616	2,927	3,784	2,000	2,432	2,440
3120	Tax Increment - RDA	-92,651	-91,796	-90,972	-97,539	-91,712	-93,005	-93,328
3130	Sales and Use Taxes	691,741	685,586	753,409	756,267	716,352	731,754	741,969
3132	Transient Occupancy Tax	20,684	21,261	22,179	24,884	21,522	22,462	22,696
3133	Franchise Taxes	69,242	63,463	93,894	144,447	90,599	127,250	117,263
3140	Business License Tax	14,267	28,270	10,211	13,949	15,000	16,858	17,322
3143	SB1186 State Mandate	0	0	132	188	100	288	152
3150	Real Property Transfer Tax	8,295	10,798	11,139	10,349	10,500	10,697	10,746
3201	Animal Licenses	1,373	1,956	1,348	1,748	1,500	1,638	1,673
3216	Encroachment Permits	1,352	0	0	0	0	0	0
3301	Vehicle Code Fines	0	0	0	0	0	0	0
3320	Other Fines & Forfeitures	0	999	0	0	0	0	333
3401	Interest Income	1,006	1,131	13,632	4,200	1,500	5,116	0
3420	Rents	0	1,500	0	30,000	0	90,000	30,375
3431	Other Revenues	0	0	0	0	0	0	0
3432	Recreation Program Revenue	58,482	55,208	53,095	56,999	37,750	50,763	51,429
3435	Recreation Contributions	0	0	2,725	475	1,000	1,050	1,063
3502	State Motor Vehicle Tax	6,657	2,852	122	2,761	1,000	2,735	2,118
3515	State Gas Tax	623	0	0	0	0	3,860	965
3520	State Homeowners Relief	6,764	5,126	7,699	7,648	7,674	7,037	6,877
3521	Public Safety Augmentation	0	0	118,399	3,922	?	4,051	0
3530	State Trailer Coach Tax	512,678	253,281	596,069	577,212	366,062	364,755	447,829
3542	State POST	378	106	5,316	4,967	1,912	1,912	3,075
3561	State Other	236,354	222,948	124,578	271,578	366,062	364,755	245,965
3590	Other In-Lieu Taxes	0	253,281	0	0	0	420	63,425
3591	Butte Co. Housing In-Lieu	2,707	2,528	2,473	2,766	2,800	2,744	2,628
3592	Building Permit/Issuance Fee	22,234	25,537	50,672	26,915	40,000	54,485	39,402
3593	Plan Review	37,864	11,762	20,033	12,379	20,000	19,850	16,006
3594	Plumbing Permit	5,266	3,452	11,687	4,702	8,000	10,070	7,478
3596	Electrical Permit	64,436	5,629	12,055	6,452	10,000	10,689	8,706
3597	Mechanical Permit	3,852	4,271	9,719	5,020	7,000	8,249	6,815
3598	Grading Permit	595	1,926	703	360	800	947	984
3600	Strong Motion Tax	468	295	582	473	600	488	459
3608	Parking Citation Revenue	50	0	50	0	0	0	17
3610	Special Police Services	528,913	456,247	548,588	603,043	515,700	515,700	430,895
3611	Special Fire Services	24,753	500	300	151,396	44,380	169,361	0
3612	Special Animal Control Service	23,855	26,024	4,337	0	25,000	250	25,000
3617	Animal Shelter Fees	2,137	720	440	1,494	1,200	1,328	996
3620	Engineering Fees - Inspections	33,297	1,000	0	0	0	0	333
3625	Abatement Revenue	16,930	15,195	26,537	20,898	20,000	20,658	20,822
3640	Utility Billing Fees	2,169	0	0	0	0	0	0

ACCOUNT	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
3646	Late Charge Revenue	2,160	36,816	62,715	73,062	45,000	62,607	58,800
3652	CSBSC Green Building Standards	260	243	320	225	250	260	262
3694	Sign Review	0	1	0	0	0	0	0
3702	Sale of Copies	108	168	53	52	50	81	88
3703	Damage Restitution	394,434	1,461	1,410	1,246	500	2,346	1,616
3706	POST Reimbursement	11,618	1,238	1,777	0	0	0	1,005
3720	Miscellaneous Other	43,375	190,366	107,067	31,019	70,000	77,070	69,227
3721	NSF Check Charges	0	0	0	0	0	0	0
3728	Utility Recovery of Write Offs	544	5,731	1,240	2,253	500	2,431	2,914
3730	Cost Applied Revenue	30	0	0	0	0	0	0
3900	Debt Proceeds	0	0	0	0	0	0	0
3435	Recreation Contributions	0	500	0	1,475	0	658	658
3571	Donations	2,500	2,000	0	0	0	0	667
3221	Miscellaneous Permits	80	80	80	0	100	65	56
3601	Zoning Fees	0	0	45	0	0	0	15
3604	TPM/TSM Final Map Fees	0	0	0	320	0	107	107
3605	Environmental Review	0	400	350	1,200	500	613	641
3620	Engineering Fees - Inspections	9,975	750	11,515	200	5,000	4,366	4,208
3652	CSBSC Green Building Standards	0	20	0	0	0	0	7
3680	Home Occupancy Permit	20	0	20	0	0	0	7
3682	Fence Permit	260	540	340	340	500	430	413
3684	Temp/Conditional Use Permit	400	1,960	200	1,500	150	1,250	1,228
3686	Boundary Line Modifications	0	0	550	800	500	463	453
3694	Sign Review	300	300	350	350	500	375	344
3697	Site Development Plan	450	450	825	750	700	2,762	1,197
3698	Variance Fee	0	300	600	600	600	525	506
3720	Miscellaneous Other	0	1,045	45	45	700	459	398

TOTAL GENERAL FUND REVENUES

3,258,914 2,804,441 3,099,103 3,292,885 2,864,239 3,208,171 2,886,564

GENERAL FUND RESERVE

3401	Interest Income	0	0	0	0	0	0	0
3720	Miscellaneous Other	0	40,000	40,000	0	0	0	0

TOTAL GENERAL FUND RESERVE

0 40,000 40,000 0 0 0 0 0

GENERAL FUND IMPACT - FUND 020

3401	Interest Income	2,648	2,183	0	0	1,287	867	763
3641	Impact/Connection Fees	435,968	0	29,173	11,054	10,000	23,362	15,897

TOTAL GENERAL FUND IMPACT

438,616 2,183 29,173 11,054 11,287 24,229 16,660

DEVELOPMENT AGREEMENT FEE - FUND 021

3401	Interest Income	2,319	1,734	0	0	0	0	0
3641	Impact/Connection Fees	0	0	10,000	0	0	0	0

TOTAL DEVELOPMENT AGREEMENT FEE

2,319 1,734 10,000 0 0 0 0 0

ACCOUNT	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
WELL FUND - FUND 023								
3401	Interest Income	0	0	0	0	0	0	0
3720	Miscellaneous Other	10,000	0	0	0	0	0	0
TOTAL WELL FUND		10,000	0	0	0	0	0	0
CITY HALL RESERVE - FUND 050								
3401	Interest Income	1,400	1,045	0	0	0	348	348
3720	Miscellaneous Other	25,000	25,000	20,000	0	20,000	16,250	15,313
TOTAL CITY HALL RESERVE		26,400	26,045	20,000	0	20,000	16,598	15,661
EQUIPMENT RESERVE - FUND 060								
3401	Interest Income	3,348	2,500	77	132	2,722	1,358	0
3611	Special Fire Services	7,770	100,298	65,379	-4,477	0	75,315	0
3720	Miscellaneous Other	292,703	310,728	281,732	120	0	0	0
TOTAL EQUIPMENT RESERVE		303,821	413,526	347,188	-4,225	2,722	76,673	0
2008 SERIES A - FUND 204								
3401	Interest Income	451	373	0	0	0	0	0
TOTAL 2008 SERIES A		451	373	0	0	0	0	0
2008 SERIES B - FUND 206								
3401	Interest Income	377	354	0	0	0	0	177
TOTAL 2008 SERIES B		377	354	0	0	0	0	177
SUCCESSOR AGENCY - FUND 215								
3160	RPTTF	211,549	461,957	430,461	230,904	22	280,836	351,040
TOTAL SUCCESSOR AGENCY		211,549	461,957	430,461	230,904	22	280,836	351,040
GAS TAX 2105 - FUND 390								
3401	Interest Income	1,620	1,210	177	180	1,387	738	576
3515	State Gas Tax	30,071	28,595	44,153	37,647	49,451	39,961	37,589
3516	BCAG RSTP Exchange Funds	68,938	78,699	69,377	69,127	71,603	72,201	72,351
3623	Street Sidewalk Curb Fee	2,365	1,564	1,564	815	1,994	1,484	1,357
TOTAL 2105		102,994	110,068	115,271	107,769	124,434	114,386	111,873
GAS TAX 2103 - FUND 395								

ACCOUNT	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
3515	State Gas Tax	88,872	51,922	88,910	66,312	60,000	66,786	68,483
TOTAL 2103		88,872	51,922	88,910	66,312	60,000	66,786	68,483
GAS TAX 2106 - FUND 400								
3131	SB 325 Sales Taxes	0	0	-9,036	6,611	0	0	0
3515	State Gas Tax	30,093	29,984	30,466	34,573	26,451	30,369	31,348
TOTAL 2106		30,093	29,984	21,430	41,184	26,451	30,369	31,348
GAS TAX 2107 - FUND 410								
3515	State Gas Tax	43,162	46,857	46,967	48,231	44,214	46,567	47,156
TOTAL 2107		43,162	46,857	46,967	48,231	44,214	46,567	47,156
GAS TAX 2107.5 - FUND 420								
3515	State Gas Tax	2,000	2,000	2,000	2,000	2,000	2,000	2,000
TOTAL 2107.5		2,000	2,000	2,000	2,000	2,000	2,000	2,000
SB 325 - FUND 430								
3131	SB 325 Sales Taxes	70,730	59,421	49,222	227,798	45,915	45,915	45,915
3150	Real Property Transfer Tax	0	0	12,286	0	0	0	4,095
3401	Interest Income	46	34	13	381	0	143	143
3516	BCAGRSTP Exchange Funds	0	-21	21	0	0	0	0
TOTAL SB 325		70,776	59,434	61,542	228,179	45,915	46,058	50,153
TRAFFIC SAFETY - FUND 440								
3301	Vehicle Code Fines	23,639	18,463	16,662	27,605	23,154	21,471	21,050
3401	Interest Income	0	1,339	32	46	0	472	472
TOTAL SB 325		23,639	19,802	16,694	27,651	23,154	21,943	21,523
PUBLIC SAFETY AUGMENTATION - FUND 460								
3521	Public Safety Augmentation	20,462	21,630	22,256	23,578	21,729	22,298	22,441
TOTAL PUBLIC SAFETY AUG		20,462	21,630	22,256	23,578	21,729	22,298	22,441
BOAT RAMP - FUND 480								
3561	State Other	0	825,051	538	-5,605	0	0	0
3628	Boat Permit Fees	5,493	3,828	8,305	6,354	5,134	5,905	6,098
TOTAL BOAT RAMP		5,493	828,879	8,843	749	5,134	5,905	6,098

ACCOUNT	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
ECONOMIC DEVELOPMENT CDBG REHAB - FUND 511								
3420	Rents	0	0	0	0	2,000	500	0
3740	CDBG Program Income	8,917	48,144	39,058	0	22,818	27,505	28,677
3740	CDBG Program Income - Housing	384	0	0	0	0	0	0
3740	CDBG Program Income - EDBG RLF	3,452	1,151	3,836	0	2,480	2,489	2,492
3740	CDBG Program Income - STBG RLF	4,565	0	700	0	1,842	635	334
3740	CDBG Program Income - 96-1011	12,553	8,667	8,260	0	7,220	6,037	5,741
3740	CDBG Program Income - 89-Rehab	1,859	1,790	1,790	0	1,519	1,275	1,214
3740	CDBG Program Income - 91-STBG	2,671	4,006	4,674	0	4,114	3,198	2,970
3740	CDBG Program Income - 99-1363	8,860	11,813	10,829	0	8,203	7,711	7,588
3740	Program Income - 94-Housing	1,143	933	979	0	933	711	656
TOTAL ECON DEV CDBG		44,404	76,504	70,126	0	51,128	50,062	49,671
HOUSING REHAB RLF - FUND 513								
3740	Rents	0	12,400	14,300	18,028	0	11,182	13,978
3740	CDBG Program Income	2,628	19,364	16,322	28,640	13,900	266,066	13,900
3740	CDBG Program Income - STBG RLF	1,957	0	300	383	2,695	844	2,695
3740	CDBG Program Income - 96-1011	5,475	3,661	3,464	10,857	3,153	5,284	3,153
3740	CDBG Program Income - 89-Rehab	558	767	767	49,807	13,662	1,626	13,662
3740	CDBG Program Income - 91-STBG	1,145	2,289	2,003	9,539	3,248	4,270	3,248
3740	CDBG Program Income - 99-1363	3,375	5,063	4,641	11,250	5,595	6,637	5,595
3740	Program Income - 94-Housing	506	431	420	1,182	558	648	558
TOTAL HOUSING REHAB RLF		15,644	43,975	42,217	129,686	42,810	296,557	56,787
FLOOD MAINT. # 1 (RICHINS) - FUND 580								
3110	Maint. District Assessments	8,379	8,514	8,514	8,514	0	4,370	8,514
TOTAL FLOOD MAINT #1		8,379	8,514	8,514	8,514	0	4,370	8,514
FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 581								
3110	Maint. District Assessments	34,536	0	69,069	69,069	0	0	69,069
TOTAL FLOOD MAINT #2		34,536	0	69,069	69,069	0	0	69,069
FLOOD MAINT. # 3 (HERON LANDING) - FUND 582								
3110	Maint. District Assessments	64,050	0	64,050	64,050	0	6,899	64,050
TOTAL FLOOD MAINT #3		64,050	0	64,050	64,050	0	6,899	64,050
FLOOD MAINT. # 6 (SCROGGINS) - FUND 583								
3110	Maint. District Assessments	3,304	3,357	3,356	3,356	0	1,678	3,356

ACCOUNT	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
TOTAL FLOOD MAINT #6		3,304	3,357	3,356	3,356	0	1,678	3,356
ELECTRIC FUND - FUND 600								
3431	Other Revenues	0	7,865	5,686	11,226	281,050	0	117,500
3581	Federal Other	34,602	0	0	0	0	0	0
3611	Special Fire Services	0	19,530	0	0	0	0	0
3640	Utility Billing Fees	5,622,857	5,884,972	5,831,604	6,422,910	6,018,303	6,405,405	6,336,223
3641	Impact/Connection Fees	36,822	1,023	6,150	7,256	9,946	6,094	5,131
3642	Septage Receiving Charges	0	0	0	0	0	0	0
3644	Surcharge	9,923	10,362	10,164	10,684	9,674	10,221	10,358
3645	Reconnection Fee	370	265	1,830	1,012	1,048	1,039	1,037
3707	Joint Pole Receipts	24,399	111	0	0	0	37	37
3708	Carbon Credit Sales	0	50,450	0	0	0	0	0
3720	Miscellaneous Other	240,175	327,510	340,636	325,014	311,594	333,399	331,640
3721	NSF Check Charges	437	1,130	1,030	16,349	1,063	13,994	8,126
TOTAL ELECTRIC FUND		5,969,585	6,303,218	6,197,100	6,794,451	6,632,676	6,770,188	6,810,050
PUBLIC BENEFITS - FUND 610								
3640	Utility Billing Fees	146,174	147,391	149,683	168,371	148,639	153,521	154,742
3740	CDBG Program Income	-1,669	-408	-435	-9,815	-2,635	-3,323	-3,495
TOTAL ELECTRIC FUND		144,505	146,983	149,248	158,556	146,004	150,198	151,246
ELECTRIC CAPITAL FUND - FUND 620								
3401	Interest Income	3,576	2,697	0	11	0	903	903
3641	Impact/Connection Fees	58,864	14,946	15,137	6,919	10,609	11,903	12,226
3720	Miscellaneous Other	20,000	0	0	0	0	0	0
TOTAL ELECTRIC CAPITAL FUND		82,440	17,643	15,137	6,930	10,609	12,805	13,129
ELECTRIC CONSTRUCTION RESERVE FUND - FUND 621								
3401	Interest Income	585	439	0	0	0	0	146
3720	Miscellaneous Other	150,000	150,000	150,000	0	150,000	0	150,000
TOTAL ELECTRIC CONSTRUCTION FUND		150,585	150,439	150,000	0	150,000	0	150,146
WATER UTILITY FUND - FUND 630								
3110	Maint. District Assessments	0	0	0	0	0	0	0
3401	Interest Income	876	654	1,098	1,850	0	0	0
3640	Utility Billing Fees	1,062,556	1,142,479	1,191,274	1,173,499	1,122,376	968,624	1,118,969
3641	Impact/Connection Fees	23,533	12,456	11,332	3,034	18,025	21,662	12,121
3642	Septage Receiving Charges	0	697	0	0	0	0	0
3720	Miscellaneous Other	-895	1,157	850	-15,574	533	0	0
3740	CDBG Program Income	8,301	0	0	0	0	0	0

ACCOUNT	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
TOTAL WATER FUND		1,094,371	1,157,443	1,204,554	1,162,809	1,140,934	990,286	1,131,090
WATER CAPITAL FUND - FUND 640								
3401	Interest Income	2,902	2,257	0	0	0	0	0
3641	Impact/Connection Fees	183,375	0	21,379	0	5,000	13,702	11,694
TOTAL WATER CAPITAL FUND		186,277	2,257	21,379	0	5,000	13,702	11,694
WELL REPLACEMENT FUND - FUND 641								
3401	Interest Income	292	219	0	0	0	0	0
TOTAL WELL REPLACEMENT		292	219	0	0	0	0	0
SEWER UTILITY FUND - FUND 650								
3110	Maint. District Assessments	0	0	0	0	0	0	0
3401	Interest Income	1,462	1,092	1,236	2,321	0	0	0
3420	Rents	420	2,600	2,600	0	2,015	7,118	4,106
3611	Special Fire Services	0	0	0	0	0	0	0
3640	Utility Billing Fees	1,261,019	1,405,349	1,361,313	1,409,974	1,249,558	1,303,319	1,369,989
3641	Impact/Connection Fees	2,013	0	6,338	317	0	3,731	2,597
3642	Septage Receiving Charges	36,760	33,804	32,162	15,490	30,084	26,108	26,891
3643	BCHA Plant Costs	24,025	15,925	30,775	23,177	27,192	24,267	23,536
3703	Damage Restitution	0	4,500	0	0	0	0	0
3720	Miscellaneous Other	0	0	0	-6,564	0	0	0
TOTAL SEWER FUND		1,325,699	1,463,270	1,434,424	1,444,715	1,308,849	1,364,544	1,427,118
SEWER CAPITAL FUND - FUND 660								
3401	Interest Income	5,194	4,214	86	64	0	0	0
3641	Impact/Connection Fees	705,632	0	97,982	38,360	30,015	104,176	60,130
3720	Miscellaneous Other	137,200	0	0	0	0	0	0
TOTAL SEWER CAPITAL FUND		848,026	4,214	98,068	38,424	30,015	104,176	60,130
SEWER WASTE WATER TREATMENT CAPITAL FUND - FUND 660								
3401	Interest Income	2,065	1,542	0	0	0	514	514
3720	Miscellaneous Other	0	102,200	58,000	0	0	0	53,400
TOTAL WASTEWATER TREATMENT CAPITAL FUND		2,065	103,742	58,000	0	0	514	53,914
COPS GRANTS FUND - FUND 672								
3401	Interest Income	193	265	99	178	0	181	181
3561	State Other	0	0	0	0	0	9,085	2,271
3610	Special Police Services	119,637	80,366	93,912	106,511	75,411	89,050	100,000

ACCOUNT	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
TOTAL COPS GRANT		119,830	80,631	94,011	106,689	75,411	98,316	102,452
SB 325 TAXI FUND - FUND 700								
3131	SB 325 Sales Taxes	118,112	155,695	156,830	31,683	158,423	157,883	125,523
3587	Other Contributions	1,807	2,395	2,942	16,481	2,384	6,051	6,967
3704	Ticket Sales - County	2,164	1,848	2,416	1,550	1,876	1,922	1,934
3705	Ticket Sales - City	11,519	13,008	12,156	14,502	12,347	13,003	13,167
TOTAL SB325 TAXI FUND		133,602	172,946	174,344	64,216	175,030	178,859	147,591
SAFE ROUTES TO SCHOOLS GRANT - FUND 802								
3561	State Other	30,540	0	0	0	0	0	0
3581	Federal Other	0	234,461	0	0	0	0	0
TOTAL SRTS GRANT		30,540	234,461	0	0	0	0	0
CALTRANS MOBILE FUND - FUND 804								
3561	State Other	66,865	0	0	0	0	0	0
3581	Federal Other	0	0	0	0	0	0	0
TOTAL CALTRANS MOBILE GRANT		66,865	0	0	0	0	0	0
2008 HOME GRANT - FUND 813								
3561	State Other	0	0	0	0	0	0	0
3581	Federal Other	5,040,900	48,177	8,887	0	0	0	0
TOTAL 2008 HOME GRANT		5,040,900	48,177	8,887	0	0	0	0
GRIDLEY SPRINGS FUND - FUND 814								
3581	Federal Other	0	0	0	2,153,035	0	0	0
TOTAL GRIDLEY SPRINGS FUND		0	0	0	2,153,035	0	0	0
STRATEGIC PLAN - FUND 821								
3561	State Other	0	0	62,653	43,001	0	0	0
TOTAL STRATEGIC PLAN		0	0	62,653	43,001	0	0	0
GRAND TOTAL - ALL FUNDS		20,005,837	14,939,182	14,284,974	16,323,773	13,019,765	14,005,972	13,941,182

THIS PAGE INTENTIONALLY LEFT BLANK

FY 16-17 EXPENDITURES - OVERVIEW

GENERAL FUND EXPENDITURES

PROGRAM	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
ADMINISTRATION							
CITY COUNCIL	115,040	1,441	2,936	3,290	94,993	83,201	99,945
CITY COUNCIL ABATEMENT	15,177	19,383	19,386	31,752	30,829	35,919	31,160
CLERK/ADMINISTRATION	95,043	18,997	2,890	3,030	151,917	159,259	196,252
CITY ATTORNEY	50,068	28,797	51,673	14,974	19,772	16,383	14,179
CITY HALL MAINTENANCE	50,293	(13,054)	84,350	32,727	56,165	58,969	54,886
INSURANCE	97,570	44,400	19,500	16,000	15,000	21,499	15,000
FINANCE	104,917	87,753	8,444	(6,587)	186,471	218,237	197,714
METER READING	1,346	1,644	2,113	2,552	0	0	0
PUBLIC SAFETY							
POLICE DEPARTMENT	2,600,419	2,734,079	2,671,350	2,469,219	2,794,787	2,754,435	2,810,603
BINTF	136,817	155,149	161,755	147,455	158,689	131,981	164,355
SCHOOL RESOURCE OFF.	100,909	13,873	0	0	0	0	0
PD MAINTENANCE	6,253	5,786	6,917	7,022	6,245	8,377	7,023
ANIMAL CONTROL	113,657	132,796	127,745	112,232	117,155	106,663	114,128
FIRE DEPARTMENT	799,449	848,639	847,212	770,874	776,547	820,694	788,250
DEVELOPMENT							
ENGINEERING	(232,000)	0	0	0	0	0	0
BUILDING INSPECTION	180,639	164,224	152,666	186,966	172,272	188,420	132,601
PLANNING	207,271	79,542	104,018	125,318	114,271	104,776	119,948
PUBLIC WORKS							
STREET MAINTENANCE	369,107	204,928	136,031	25,249	140,664	174,672	161,137
CORP YARD	(10,979)	3,723	7,408	(4,368)	181,373	226,011	172,589
PROP 40 WATER	0	653	1,209	1,091	400	1,804	1,183
PARKS & RECREATION							
PARKS	225,544	167,024	133,311	68,706	137,959	132,296	164,244
RECREATION COORD.	209,816	221,705	247,884	208,847	185,473	167,773	158,700
TOTAL GENERAL FUND	5,236,356	4,921,482	4,788,797	4,216,349	5,340,983	5,411,368	5,403,897

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
1000 PERSONNEL	3,805,985	3,801,327	3,806,351	3,352,816	3,528,312	3,476,629	3,426,499
2000 SERVICES & SUPPLIES	1,663,945	1,755,087	1,831,162	1,672,418	1,619,333	1,729,650	1,765,385
5900 DEBT SERVICE	73,208	73,209	73,709	62,555	0	0	0
6000 CAPITAL	211,263	(53,213)	17,398	12,450	7,108	15,737	11,426
6500 RESERVES	142,996	174,380	155,270	0	0	0	0
7000 INDIRECT COSTS	136,684	225,926	179,840	151,224	188,880	191,480	202,583
TOTAL GENERAL FUND	6,034,081	5,976,716	6,063,730	5,251,463	5,343,633	5,413,496	5,405,894

SPECIAL REVENUE FUND EXPENDITURES

FUND	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
2008 SERIES A - FUND 204	130,234	155,350	222,575	220,444	50,000	162,124	265,675
2008 SERIES B - FUND 206	51,520	155,350	88,875	88,500	307,550	159,975	88,550
SUCCESSOR AGENCY - FUND 215	71,865	105,765	16,409	19,074	25,000	15,900	17,265
GAS TAX 2105 - FUND 390							
STREET PROJECT - PROGRAM 4392	31,156	15,645	100,698	70,074	106,657	92,322	223,912
RSTP CURB & GUTTER - PROJECT 4396	64,353	53,940	46,962	120,910	116,040	135,154	130,268
GAS TAX 2103 - FUND 395	0	0	1,804	0	0	0	0
GAS TAX 2106 - FUND 400	40,596	25,376	45,066	32,863	29,762	35,621	110,871
GAS TAX 2107 - FUND 410	2,380	7	37,731	34,363	33,228	35,690	32,527
GAS TAX 2107.5 - FUND 420	16,000	0	0	0	0	0	0
SB 325 - FUND 430							
CURB & GUTTER - PROGRAM 4431	20,739	1,547	0	0	0	0	0
STREET MAINTENANCE - PROGRAM 4432	8,290	5,718	16,596	136,030	27,026	26,382	27,164
ALLEY RECONSTRUCTION - PROGRAM 4433	2,198	2,934	5,329	22,862	8,091	9,841	8,126
INTERCITY TRANSIT - PROGRAM 4434	21,580	18,959	12,423	119	13,230	11,259	13,237
TRAFFIC SAFETY - FUND 440	106,425	37,927	37,006	42,267	32,827	38,011	0
BOAT RAMP - FUND 480	88,066	895,621	2,343	4,293	533	7,488	0
ECONOMIC DEVELOPMENT CDBG REHAB - FUND 480	27,062	12,822	4,793	0	8,720	78,324	8,720
FLOOD MAINT. # 1 (RICHINS) - FUND 580	8,029	4,731	4,740	2,544	5,015	4,628	4,254
FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 580	70,182	57,623	111,182	34,283	89,384	77,181	72,959
FLOOD MAINT. # 3 (HERON LANDING) - FUND 580	94,881	67,787	113,227	33,398	82,643	80,571	66,594
FLOOD MAINT. # 6 (SCROGGINS) - FUND 583	1,680	1,048	1,230	932	182	733	709
COPS GRANTS FUND - FUND 672	49,514	49,102	48,696	375,336	200,000	71,000	140,000
2008 HOME GRANT - FUND 813	20,527	17,721	380	0	0	0	0
GRIDLEY SPRINGS FUND - FUND 814	0	4,133	54,849	2,083,699	0	0	0
TOTAL SPECIAL REVENUE FUND	927,277	1,689,106	972,914	3,321,989	1,135,886	1,042,203	1,210,830

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
1000- PERSONNEL	170,468	156,774	331,912	2,410,561	385,676	403,418	437,614
2000- SERVICES & SUPPLIES	733,413	1,563,648	975,744	2,809,798	351,244	314,304	404,738
5900- DEBT SERVICE	234,071	398,788	310,700	308,944	357,550	321,974	354,100
6000- CAPITAL	28,732	19,685	12,756	83,573	8,000	8,000	50,000
6500- RESERVES	49,564	49,133	41,237	0	41,737	39,244	41,237
7000- INDIRECT COSTS	100,125	49,164	210,161	77,542	67,669	78,886	71,295

ENTERPRISE FUND EXPENSES

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
ELECTRIC FUND - FUND 600							
METER READING - PROGRAM 4181	5,478	1,616	2,281	0	0	0	0
ELECTRIC - PROGRAM 4600	3,910,341	4,828,580	4,796,672	5,130,229	5,586,181	5,249,754	5,720,753
STREET TREE MAINTENANCE - PROGRAM 4601	14,868	7,731	9,144	0	10,000	0	10,000
CAPITAL IMPROVEMENTS - PROGRAM 4602	106,323	-79,510	342,001	107,035	161,500	193,770	237,000
TOTAL ELECTRIC FUND	4,037,010	4,758,417	5,150,098	5,237,264	5,757,681	5,443,524	5,967,753
PUBLIC BENEFITS - FUND 610	136,156	114,078	124,375	149,816	154,604	135,065	156,468
WATER UTILITY FUND - FUND 630							
METER READING - PROGRAM 4181	4,067	3,319	2,463	0	0	0	0
STREET TREE MAINTENANCE - PROGRAM 4601	0	0	1,628	0	0	0	0
CAPITAL IMPROVEMENTS - PROGRAM 4602	1,999	1,240	946	0	0	0	0
WATER - PROGRAM 4630	1,199,757	1,193,679	1,210,933	1,098,783	1,096,272	1,216,120	1,068,016
TOTAL WATER FUND	1,205,823	1,198,238	1,215,970	1,098,783	1,096,272	1,216,120	1,068,016
SEWER UTILITY FUND - FUND 650							
SPECIAL PROJECTS - PROGRAM 4999	0	1,538	672	0	0	0	0
SEWER OPERATING - PROGRAM 4650	369,483	693,846	709,008	530,199	327,875	714,457	596,418
SEWER PLANT - PROGRAM 4651	520,166	473,094	458,886	528,149	535,446	566,081	584,322
SEWER TOWN - PROGRAM 4652	410,490	480,164	385,787	385,089	321,055	381,672	393,787
SEWER BCHA - PROGRAM 4653	9,250	13,871	-5,910	15,092	2,926	7,312	3,135
SEWER IND PARK - PROGRAM 4657	0	8,705	27,305	0	0	0	0
SEPTAGE HAULERS - PROGRAM 4658	1,469	1,199	2,511	6,582	1,634	2,848	1,552
TOTAL SEWER FUND	1,310,858	1,672,417	1,578,259	1,465,111	1,188,937	1,672,371	1,579,213
SB 325 TAXI FUND - FUND 700	126,573	134,964	126,298	125,449	136,786	130,559	220,097
TOTAL ENTERPRISE FUNDS	6,816,420	7,878,114	8,195,000	8,076,424	8,334,280	8,597,639	8,991,546

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
1000 PERSONNEL	1,997,781	2,054,388	1,859,596	2,095,572	2,273,228	2,138,987	2,212,547
2000 SERVICES & SUPPLIES	3,156,182	3,883,440	4,619,869	4,843,594	4,398,771	4,515,798	4,845,877
5900 DEBT SERVICE	137,012	133,119	127,856	122,405	266,192	174,974	287,229
6000 CAPITAL	196,886	206,821	48,433	74,965	726,005	386,323	639,901
6500 RESERVES	861,057	1,113,702	1,013,384	460,446	257,784	877,867	518,741
7000 INDIRECT COSTS	469,501	487,884	526,808	479,441	412,300	503,691	487,252

FY 16-17 EXPENDITURES - ADMINISTRATION

CITY COUNCIL - PROGRAM 4010

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	2,987	3,736	9,499	10,423	0	6,628	0
1001	Extra Help	11	1,400	2,400	3,600	0	2,229	0
1005	Compensated Absences Accrual	0	0	0	0	0	0	0
1010	Meeting Fees	12,000	11,000	9,600	8,600	0	6,686	0
1100	Worker's Compensation	223	238	99	449	0	333	0
1200	Retirement	811	732	1,717	1,563	0	4,203	0
1300	Health Insurance	0	0	258	2,105	0	1,846	0
1310	Cafeteria plan	973	1,158	2,161	0	0	0	0
1311	Retiree Health Premiums	989	0	0	0	0	0	0
1400	Dental Insurance	92	78	185	147	0	157	0
1800	Disability Insurance	40	64	149	206	0	124	0
1900	Medicare Taxes	255	239	329	334	0	228	0
1902	Social Security	854	771	742	756	0	552	0
1903	Employee Assistance Program	3	2	7	6	0	5	0
1904	Physical Fitness	6	0	1	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	34,411	0	37,208
TOTAL PERSONNEL COSTS		19,244	19,418	27,147	28,189	34,411	22,991	37,208
SERVICES & SUPPLIES								
2100	Communications	783	986	974	31,687	1,000	975	1,000
2400	Insurance	1,015	945	1,197	435	857	1,076	857
3000	Equipment Maintenance	0	0	0	0	376	743	0
3300	Memberships	2,277	6,375	4,648	12,792	6,180	5,325	6,180
3500	Office	253	195	201	1,640	2,060	643	2,060
3600	Professional	17,700	22,805	1,533	500	10,000	16,506	18,133
3700	Publications	145	683	275	0	1,030	606	1,030
3800	Rents - Equipment	0	0	0	0	0	0	0
4000	Special Departmental Expense	39,193	30,391	30,937	0	29,745	25,966	25,022
4300	Transportation and Travel	6,221	5,872	4,438	0	5,000	4,237	4,047
5000	Contributions	0	0	500	0	500	375	344
5800	Late Charges - Interest	0	69,024	0	0	0	0	0
5700	Bad Debt Write Offs	0	(24,054)	0	5,098	0	0	0
5800	Late Charges - Interest	0	0	0	0	0	0	0
TOTAL SERVICES & SUPPLIES		67,587	113,222	44,703	52,152	56,749	56,451	58,672
CAPITAL OUTLAY								
6300	Equipment	1,209	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		1,209	0	0	0	0	0	0

CITY COUNCIL - PROGRAM 4010 (continued)

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
RESERVES								
6500	Reserve	0	0	20,000	0	0	0	0
6501	Improvement Reserve	25,000	25,000	0	0	0	0	0
TOTAL RESERVES		25,000	25,000	20,000	0	0	0	0
INDIRECT COSTS								
7004	Finance Costs	0	1,648	4,456	5,098	3,833	3,759	4,065
7009	Legal Costs	2,000	0	0	0	0	0	0
7012	Administration Costs	0	0	0	0	0	0	0
7020	Engineering Costs	0	0	0	0	0	0	0
7516	Council Costs	0	(157,847)	(93,370)	(82,149)	0	0	0
TOTAL INDIRECT COSTS		2,000	(156,199)	(88,914)	(77,051)	3,833	3,759	4,065
TOTAL BUDGET		115,040	1,441	2,936	3,290	94,993	83,201	99,945

CLERK/ADMIN - PROGRAM 4020

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	83,903	99,545	111,658	44,454	0	35,904	0
1002	Overtime	4,767	2,678	1,765	3,477	3,182	1,492	0
1005	Compensated Absences Accrual	(332)	0	0	0	0	0	0
1100	Worker's Compensation	184	244	110	214	0	196	0
1200	Retirement	13,547	14,808	12,664	6,902	0	16,317	0
1300	Health Insurance	2,249	2,381	2,491	208	0	11,123	0
1310	Cafeteria plan	8,132	8,664	11,798	11,505	0	0	0
1311	Retiree Health Premiums	8,719	7,929	6,406	8,977	0	7,771	0
1400	Dental Insurance	1,113	1,198	1,155	600	0	763	0
1800	Disability Insurance	627	1,017	1,090	640	0	697	0
1900	Medicare Taxes	1,077	1,240	1,278	889	0	531	0
1903	Employee Assistance Program	31	30	44	32	0	31	0
1904	Physical Fitness	300	0	253	300	0	371	0
1905	FSA Admin Cost	78	96	43	0	0	46	0
1999	Total Benefits and Insurance	0	0	0	0	85,719	0	88,997
TOTAL PERSONNEL COSTS		124,395	139,830	150,755	78,198	88,901	75,241	88,997
SERVICES & SUPPLIES								
2100	Communications	1,645	1,811	1,803	1,031	1,494	1,535	1,545
2400	Insurance	1,489	1,557	1,757	0	1,413	1,576	1,413
3000	Equipment Maintenance	1,201	1,297	2,360	2,232	2,079	1,992	1,970
3300	Memberships	1,237	1,437	1,720	1,835	1,921	1,728	1,921
3500	Office	3,048	2,433	1,522	3,533	2,411	2,475	2,491
3600	Professional (C.A. Consulting)	58,107	45,600	16,520	25,983	15,792	52,520	35,156
3700	Publications	5,126	4,914	2,869	2,839	3,654	3,569	3,548
3800	Rents - Equipment	48	95	95	142	80	103	109
4000	Special Departmental Expense	7,892	805	1,196	1,179	10,167	3,337	33,928
4300	Transportation and Travel	6,462	4,400	5,603	2,477	4,340	4,205	4,171
5700	Bad Debt Write Offs	0	24,054	0	0	0	0	0
5800	Late Charges - Interest	0	0	0	0	0	0	0
TOTAL SERVICES & SUPPLIES		86,255	88,403	35,445	41,251	43,353	73,040	86,252
RESERVES								
6300	Equipment	4,116	0	0	0	0	0	0
6500	Reserve	2,500	2,500	2,500	0	0	0	0
TOTAL RESERVES		6,616	2,500	2,500	0	0	0	0

CLERK/ADMIN - PROGRAM 4020 (continued)

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
INDIRECT COSTS								
7004	Finance Costs	0	5,471	6,582	7,531	5,662	6,312	6,004
7009	Legal Costs	25,000	0	0	0	0	0	0
7020	Engineering Costs	18,713	0	0	0	14,000	4,667	15,000
7512	Administration Costs	(165,936)	(217,207)	(192,392)	(123,950)	0	0	0
TOTAL INDIRECT COSTS		(122,223)	(211,736)	(185,810)	(116,419)	19,662	10,978	21,004
TOTAL BUDGET		95,043	18,997	2,890	3,030	151,917	159,259	196,252

CODE ENFORCEMENT - PROGRAM 4011

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	6,720	4,581	5,126	22,068	0	20,006	0
1001	Extra Help	538	7,725	7,457	309	0	0	0
1100	Worker's Compensation	194	502	490	2,071	0	8,184	0
1200	Retirement	1,828	868	753	1,580	0	1,330	0
1300	Health Insurance	0	0	0	0	0	255	0
1310	Cafeteria plan	1,894	1,545	371	0	0	0	0
1400	Dental Insurance	156	110	23	0	0	19	0
1800	Disability Insurance	89	95	185	0	0	11	0
1900	Medicare Taxes	133	188	24	322	0	290	0
1902	Social Security	33	479	178	0	0	0	0
1903	Employee Assistance Program	4	3	363	0	0	0	0
1904	Physical Fitness	5	(2)	0	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	26,636	0	26,349
TOTAL PERSONNEL COSTS		11,594	16,094	14,970	26,350	26,636	30,094	26,349
SERVICES & SUPPLIES								
2400	Insurance	359	543	677	441	493	538	493
3500	Office	0	0	0	388	100	122	100
3600	Professional	0	0	0	141	0	47	47
3700	Publications	0	0	381	0	300	170	300
4000	Special Departmental Expense	120	74	21	573	400	267	400
4300	Equipment	2,604	0	0	84	0	1,509	398
TOTAL SERVICES & SUPPLIES		3,083	617	1,079	1,627	1,293	2,654	1,738
INDIRECT COSTS								
7004	Finance Costs	0	2,672	3,148	3,602	2,708	3,033	2,872
7009	Legal Costs	500	0	0	0	0	0	0
7012	Administration Costs	0	0	0	0	0	0	0
7016	Council Costs	0	0	189	173	192	139	202
TOTAL INDIRECT COSTS		500	2,672	3,337	3,775	2,901	3,171	3,073
TOTAL BUDGET		15,177	19,383	19,386	31,752	30,829	35,919	31,160

CITY ATTORNEY - PROGRAM 4030

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
SERVICES AND SUPPLIES								
2400	Insurance	278	300	380	413	272	341	272
3600	Professional	49,790	28,497	51,293	14,561	19,500	16,042	13,907
TOTAL SERVICES & SUPPLIES		50,068	28,797	51,673	14,974	19,772	16,383	14,179
INDIRECT COSTS								
7004	Finance Costs	0	0	0	0	0	0	0
7012	Administration Costs	0	0	0	0	0	0	0
TOTAL INDIRECT COSTS		0	0	0	0	0	0	0
TOTAL BUDGET		50,068	28,797	51,673	14,974	19,772	16,383	14,179

CITY HALL MAINTENANCE - PROGRAM 4100

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	371	1,527	573	(264)	0	791	0
1001	Extra Help	5,526	5,137	5,995	5,915	0	5,464	0
1100	Worker's Compensation	311	306	455	641	0	2,237	0
1200	Retirement	100	301	60	0	0	291	0
1300	Health Insurance	0	0	0	0	0	158	0
1310	Cafeteria plan	86	567	86	0	0	0	0
1400	Dental Insurance	9	41	5	0	0	21	0
1800	Disability Insurance	5	27	5	0	0	16	0
1900	Medicare Taxes	87	102	92	83	0	90	0
1902	Social Security	343	319	372	368	0	338	0
1903	Employee Assistance Program	0	1	0	0	0	0	0
1904	Physical Fitness	1	0	0	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	14,560	0	14,828
TOTAL PERSONNEL COSTS		6,839	8,328	7,643	6,743	14,560	9,407	14,828
SERVICES & SUPPLIES								
2100	Communications	1,601	744	798	830	963	834	963
2300	Household Expense	0	0	0	0	500	125	500
2400	Insurance	258	326	413	449	296	371	296
3000	Equipment Maintenance	7,465	5,112	2,945	7,529	4,345	4,983	5,142
3200	Maintenance - Structures	1,050	0	4,627	0	2,429	1,764	1,598
3500	Office	0	1,750	627	0	501	719	774
3700	Publications	0	0	0	0	17	4	1
4000	Special Departmental Expense	4,829	36,421	51,642	3,422	15,456	26,735	16,710
4400	Utilities	13,106	9,768	8,673	8,679	12,763	9,971	9,273
TOTAL SERVICES & SUPPLIES		28,309	54,121	69,725	20,909	37,270	45,506	35,257
CAPITAL								
6100	Structures and Improvements	7,150	(77,282)	198	0	0	0	0
6300	Equipment	6,245	0	0	0	0	0	0
TOTAL CAPITAL		13,395	(77,282)	198	0	0	0	0
INDIRECT COSTS								
6500	Reserve	1,750	0	1,750	0	0	0	0
7004	Finance Costs	0	1,779	3,325	3,805	2,860	2,942	3,033
7012	Administration Costs	0	0	1,140	749	896	696	1,160
7016	Council Costs	0	0	569	521	579	417	607
TOTAL INDIRECT COSTS		1,750	1,779	6,784	5,075	4,335	4,056	4,800
TOTAL BUDGET		50,293	(13,054)	84,350	32,727	56,165	58,969	54,886

CONTRIBUTIONS - PROGRAM 4130

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
SERVICES & SUPPLIES								
2400	Insurance	18,408	0	0	0	0	0	0
5000	Contributions	(99)	0	0	16,000	0	6,499	0
4000	Special Departmental Expense	0	0	0	0	0	0	0
4400	Utilities	10,484	0	0	0	0	0	0
5000	Contributions	68,777	44,400	19,500	0	15,000	15,000	15,000
TOTAL SERVICES & SUPPLIES		97,570	44,400	19,500	16,000	15,000	21,499	15,000
TOTAL BUDGET		97,570	44,400	19,500	16,000	15,000	21,499	15,000

FINANCE - PROGRAM 4180

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	102,351	106,818	107,894	90,915	0	85,131	0
1001	Extra Help	55	0	0	0	0	0	0
1002	Overtime	458	764	3,347	1,745	1,416	643	0
1005	Compensated Absences Accrual	1,517	0	0	0	0	0	0
1100	Worker's Compensation	245	155	223	102	0	224	0
1200	Retirement	17,087	20,255	3,636	11,154	0	16,800	0
1300	Health Insurance	2,314	1,582	(98)	21,827	0	23,932	0
1310	Cafeteria plan	11,698	16,630	15,600	0	0	0	0
1400	Dental Insurance	2,542	1,864	1,236	1,463	0	1,600	0
1700	Physicals	0	0	185	0	0	0	0
1800	Disability Insurance	762	1,172	1,199	1,188	0	1,352	0
1900	Medicare Taxes	1,281	1,289	1,260	1,066	0	1,016	0
1902	Social Security	3	53	3	2	0	0	0
1903	Employee Assistance Program	43	39	41	55	0	43	0
1904	Physical fitness	663	(177)	1,362	837	0	248	0
1905	FSA Admin Cost	52	0	0	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	107,956	0	114,208
TOTAL PERSONNEL COSTS		141,071	150,444	135,887	130,354	109,372	130,989	114,208
SERVICES & SUPPLIES								
2100	Communications	2,228	3,078	3,175	3,890	2,800	3,236	3,345
2400	Insurance	11,632	2,065	9,135	5,964	1,874	4,760	1,874
3000	Equipment Maintenance	2,954	1,297	6,414	9,248	5,949	6,024	5,746
3300	Memberships	0	(110)	110	90	500	148	59
3500	Office	3,594	2,805	6,369	6,963	6,379	5,629	5,442
3600	Professional	37,666	55,997	41,270	57,107	46,155	58,734	58,277
3700	Publications	354	109	3,526	116	1,000	1,188	1,235
3800	Rents - Equipment	48	95	95	142	85	104	109
4000	Special Departmental Expense	2,533	1,776	5,052	5,620	10,000	5,612	6,420
4300	Transportation and Travel	238	320	301	930	249	450	1,000
4350	Tuition Reimbursement	0	0	838	0	0	0	0
5500	Judgements	0	0	0	0	0	0	0
5710	Over/Short	1,444	522	25,255	40	0	385	0
5800	Late Charges - Interest	398	39	3,217	0	0	0	0
TOTAL SERVICES & SUPPLIES		63,089	67,993	104,757	90,110	74,991	86,269	83,506
CAPITAL								
6300	Equipment	3,410	1,043	763	0	2,108	978	0
TOTAL CAPITAL		3,410	1,043	763	0	2,108	978	0

FINANCE - PROGRAM 4180 (continued)

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
RESERVES								
6500	Reserve	12,500	12,500	12,500	0	0	0	0
6502	Contingency Reserve	0	40,000	40,000	0	0	0	0
TOTAL RESERVES		12,500	52,500	52,500	0	0	0	0
INDIRECT COSTS								
7009	Legal Costs	500	0	0	0	0	0	0
7504	Finance Costs	(115,653)	(184,227)	(285,463)	(227,051)	0	0	0
TOTAL INDIRECT COSTS		(115,153)	(184,227)	(285,463)	(227,051)	0	0	0
TOTAL BUDGET		104,917	87,753	8,444	(6,587)	186,471	218,237	197,714

THIS PAGE INTENTIONALLY LEFT BLANK

FY 16-17 EXPENDITURES – PUBLIC SAFETY

POLICE DEPARTMENT MAINTENANCE - PROGRAM 4107

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1001	Extra Help	5,526	5,137	5,995	5,915	4,148	5,464	5,628
1007	Police Maintenance	0	0	0	0	0	0	0
1100	Worker's Compensation	304	245	448	641	769	2,235	892
1900	Medicare Taxes	80	74	87	85	60	78	81
1902	Social Security	343	318	372	368	258	338	349
TOTAL PERSONNEL COSTS		6,253	5,774	6,902	7,009	5,234	8,114	6,950
SERVICES & SUPPLIES								
2400	Insurance	0	12	15	13	11	13	11
3200	Maintenance - Structures	0	0	0	0	1,000	250	63
TOTAL SERVICES & SUPPLIES		0	12	15	13	1,011	263	73
INDIRECT COSTS								
7004	Finance Costs	0	0	0	0	0	0	0
7012	Administration Costs	0	0	0	0	0	0	0
TOTAL INDIRECT COSTS		0	0	0	0	0	0	0
TOTAL BUDGET		6,253	5,786	6,917	7,022	6,245	8,377	7,023

POLICE DEPARTMENT - PROGRAM 4200

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	1,289,382	1,413,125	1,428,871	1,326,751	0	1,130,122	0
1001	Extra Help	52,086	45,603	76,510	89,694	91,000	66,814	80,000
1002	Overtime	161,205	203,415	218,119	182,082	180,000	200,694	185,000
1005	Compensated Absences Accrual	7,723	0	13	0	0	0	0
1100	Worker's Compensation	28,769	29,797	56,120	33,235	0	116,480	0
1200	Retirement	366,667	449,086	392,170	369,300	0	564,695	0
1300	Health Insurance	4,913	8,151	13,631	1,390	0	1,253	0
1310	Cafeteria plan	292,409	316,398	297,033	268,093	0	219,232	0
1311	Retiree Health Premiums	41,537	32,159	43,385	44,279	0	39,941	0
1400	Dental Insurance	31,063	29,109	21,193	22,146	0	22,422	0
1600	Income Protection Insurance	(93,860)	0	0	0	0	0	0
1700	Physicals	84	0	557	0	0	0	0
1800	Disability Insurance	200	18,629	15,529	18,353	0	20,436	0
1900	Medicare Taxes	22,202	24,849	24,649	23,448	0	20,645	0
1902	Social Security	2,527	1,942	2,697	4,462	0	2,957	0
1903	Employee Assistance Program	1,772	727	834	809	0	722	0
1904	Physical Fitness	4,701	(2,936)	4,115	2,687	0	1,207	0
1905	FSA Admin Cost	466	182	82	0	0	88	0
1998	OPEB Cost	53,539	0	0	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	2,165,248	0	2,163,696
TOTAL PERSONNEL COSTS		2,267,385	2,570,236	2,595,508	2,386,729	2,436,248	2,407,708	2,428,696
SERVICES & SUPPLIES								
2000	Safety Clothing	23,548	17,050	23,689	29,150	30,000	24,972	30,000
2100	Communications	13,864	13,787	13,601	15,282	13,000	13,918	13,000
2300	Household Expense	0	0	0	0	0	0	0
2400	Insurance	20,151	40,565	35,452	33,150	37,502	36,667	37,502
3000	Equipment Maintenance	21,476	9,475	10,901	7,886	23,781	13,011	20,000
3200	Maintenance - Structures	222	873	855	497	1,500	931	3,000
3300	Memberships	812	258	639	640	1,000	634	1,000
3500	Office	4,665	4,584	5,365	3,920	7,000	5,217	7,000
3600	Professional	11,846	11,747	12,295	11,061	10,000	11,276	10,000
3700	Publications	547	123	54	55	500	292	500
3800	Rents - Equipment	1,088	1,415	95	142	1,000	663	1,000
3960	Fuel	0	59,356	58,678	56,309	70,000	61,086	70,000
4000	Special Departmental Expense	19,346	11,633	13,183	19,952	15,000	14,942	19,139
4001	RSVP	567	78	60	498	1,000	409	1,000
4300	Tuition and Training	23,658	9,839	20,916	19,411	20,000	17,542	20,000
4350	Tuition Reimbursement	744	2,000	1,000	0	1,000	1,000	1,000
4400	Utilities	26,335	28,201	27,680	29,748	28,858	28,622	28,563
5500	Judgements	0	(838)	0	0	0	0	0
5800	Late Charges - Interest	0	0	0	0	0	0	0
TOTAL SERVICES & SUPPLIES		168,869	210,146	224,463	227,701	261,140	231,181	262,704

POLICE DEPARTMENT - PROGRAM 4200 (continued)

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
DEBT SERVICE								
5900	Debt Service - Principal	31,053	32,947	34,958	30,667	0	0	0
5901	Debt Service - Interest	6,036	4,142	2,632	0	0	0	0
TOTAL DEBT SERVICE		37,089	37,089	37,590	30,667	0	0	0
CAPITAL								
6000	Land	0	14	0	0	0	0	0
6100	Structures and Improvements	1,228	0	14	0	0	0	0
6300	Equipment	92,348	13,355	1,802	4,122	0	6,426	6,426
TOTAL CAPITAL		93,576	13,369	1,816	4,122	0	6,426	6,426
RESERVES								
6500	Reserve	33,500	29,500	26,500	0	0	0	0
TOTAL RESERVES		33,500	29,500	26,500	0	0	0	0
INDIRECT COSTS								
7004	Finance Costs	0	44,829	33,167	37,948	28,534	36,119	30,254
7012	Administration Costs	0	47,389	53,252	34,972	41,843	44,364	54,184
7016	Council Costs	0	36,610	26,561	24,351	27,022	28,636	28,339
8560	Dispatch Allocation	0	(53,276)	(63,200)	0	0	0	0
8600	Infra Protection Costs	0	(201,813)	(264,307)	(277,271)	0	0	0
TOTAL INDIRECT COSTS		0	(126,261)	(214,527)	(180,000)	97,399	109,119	112,776
TOTAL BUDGET		2,600,419	2,734,079	2,671,350	2,469,219	2,794,787	2,754,435	2,810,603

BINTF - PROGRAM 4207

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	67,810	74,922	78,817	71,867	0	62,182	0
1002	Overtime	10,188	10,926	14,650	16,036	18,000	9,197	18,000
1005	Compensated Absences Accrual	1,189	0	0	0	0	0	0
1100	Worker's Compensation	945	1,552	1,092	1,909	0	4,618	0
1200	Retirement	21,305	25,592	25,759	22,314	0	20,460	0
1300	Health Insurance	0	0	0	12,806	0	11,883	0
1310	Cafeteria plan	21,640	20,513	17,145	0	0	0	0
1400	Dental Insurance	1,246	1,419	1,706	879	0	956	0
1800	Disability Insurance	594	1,013	905	1,250	0	1,176	0
1900	Medicare Taxes	1,150	1,233	1,347	1,268	0	1,051	0
1903	Employee Assistance Program	40	36	46	46	0	42	0
1999	Total Benefits and Insurance	0	0	0	0	119,158	0	121,691
TOTAL PERSONNEL COSTS		126,107	137,206	141,467	128,375	137,158	111,565	139,691
SERVICES & SUPPLIES								
2000	Safety Clothing	875	889	900	1,489	1,500	1,195	1,500
2100	Communications	460	543	780	969	900	798	900
2400	Insurance	875	971	1,230	1,339	881	1,105	1,161
3000	Equipment Maintenance	0	0	457	0	500	239	500
4000	Special Departmental Expense	5,000	5,000	5,557	5,597	8,500	8,000	10,500
4300	Transportation and Travel	0	0	215	2,997	3,000	1,878	3,000
TOTAL SERVICES & SUPPLIES		7,210	7,403	9,139	12,391	15,281	13,215	17,561
CAPITAL								
6300	Equipment	0	0	808	0	0	269	0
TOTAL CAPITAL		0	0	808	0	0	269	0
RESERVES								
6500	Reserve	3,500	3,000	3,090	0	0	0	0
TOTAL RESERVES		3,500	3,000	3,090	0	0	0	0
INDIRECT COSTS								
7004	Finance Costs	0	3,178	3,238	3,705	2,786	3,227	2,954
7012	Administration Costs	0	2,553	2,672	1,754	2,100	2,270	2,719
7016	Council Costs	0	1,809	1,341	1,230	1,364	1,436	1,431
TOTAL INDIRECT COSTS		0	7,540	7,251	6,689	6,249	6,932	7,103
TOTAL BUDGET		136,817	155,149	161,755	147,455	158,689	131,981	164,355

ANIMAL CONTROL - PROGRAM 4230

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	49,205	58,601	55,609	54,634	0	54,605	0
1002	Overtime	1,608	4,087	3,376	3,410	3,000	3,828	4,000
1005	Compensated Absences Accrual	757	0	0	0	0	0	0
1100	Worker's Compensation	381	1,574	905	214	0	722	0
1200	Retirement	9,330	10,487	10,089	9,566	0	17,063	0
1300	Health Insurance	0	0	0	15,070	0	1,544	0
1310	Cafeteria plan	21,393	21,393	19,495	0	0	0	0
1400	Dental Insurance	1,884	1,921	1,706	1,456	0	1,629	0
1800	Disability Insurance	535	799	706	750	0	865	0
1900	Medicare Taxes	757	929	850	835	0	853	0
1903	Employee Assistance Program	40	38	46	51	0	42	0
1904	Physical Fitness	350	(277)	32	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	86,970	0	81,836
TOTAL PERSONNEL COSTS		86,240	99,552	92,814	85,986	89,970	81,152	85,836
SERVICES & SUPPLIES								
2000	Safety Clothing	0	101	0	82	1,000	296	1,000
2100	Communications	1,295	1,428	1,379	1,346	1,400	1,388	1,500
2400	Insurance	827	1,025	1,297	1,413	930	1,166	930
3000	Equipment Maintenance	240	(71)	203	0	2,000	533	1,000
3200	Maintenance - Structures	0	0	0	0	1,000	400	1,000
3300	Memberships	75	85	220	187	200	173	200
3500	Office	107	407	0	98	500	251	500
3600	Professional	1,544	0	810	1,909	1,500	1,125	1,500
3700	Publications	0	0	0	0	0	0	0
4000	Special Departmental Expense	6,710	6,844	6,965	8,030	6,000	6,960	7,000
4300	Transportation and Travel	0	0	503	0	0	168	500
4400	Utilities	6,619	6,041	6,458	6,933	6,797	6,557	6,497
5800	Late Charges - Interest	0	0	0	0	0	0	0
TOTAL SERVICES & SUPPLIES		17,417	15,860	17,835	19,998	21,327	19,017	21,627
CAPITAL								
6100	Structures and Improvements	0	0	0	0	0	0	0
6300	Equipment	0	312	0	0	0	0	0
TOTAL CAPITAL		0	312	0	0	0	0	0
RESERVES								
6500	Reserve	10,000	10,000	10,300	0	0	0	0
TOTAL RESERVES		10,000	10,000	10,300	0	0	0	0

ANIMAL CONTROL - PROGRAM 4230 (continued)

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
INDIRECT COSTS								
7004	Finance Costs	0	2,925	2,981	3,410	2,565	2,970	2,719
7012	Administration Costs	0	2,427	2,539	1,668	1,995	2,157	2,583
7016	Council Costs	0	1,720	1,276	1,170	1,298	1,366	1,361
TOTAL INDIRECT COSTS		0	7,072	6,796	6,248	5,858	6,493	6,664
TOTAL BUDGET		113,657	132,796	127,745	112,232	117,155	106,663	114,128

COPS GRANTS FUND - FUND 672

POLICE DEPARTMENT - PROGRAM 4200

ACCO	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
1002	Overtime	0	20,000	0	0	129,000	0	20,000
3000	Equipment Maintenance	579	0	0	0	5,000	5,000	5,000
4000	Special Departmental Expense	13,457	1,543	23,456	279,815	38,000	38,000	40,000
4300	Transportation and Travel	6,746	7,874	12,484	11,948	20,000	20,000	25,000
6300	Equipment	28,732	19,685	12,756	83,573	8,000	8,000	50,000
TOTAL BUDGET		49,514	49,102	48,696	375,336	200,000	71,000	140,000

FIRE DEPARTMENT - PROGRAM 4210

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
SERVICES AND SUPPLIES								
1600	Income Protection Insurance	(8,400)	0	0	0	0	0	0
2100	Communications	1,922	2,546	2,537	2,426	2,600	2,527	2,600
2300	Household Expense	0	116	0	172	0	96	0
2400	Insurance	5,240	9,870	11,262	11,585	8,956	10,418	8,956
3000	Equipment Maintenance	14,300	18,747	12,744	15,441	14,000	15,233	14,000
3200	Maintenance - Structures	0	0	180	166	0	115	0
3300	Memberships	0	165	168	166	200	175	200
3500	Office	720	899	870	470	2,000	1,060	2,000
3600	Professional	730,402	756,377	782,094	767,685	722,091	757,062	732,761
3700	Publications	330	493	738	159	500	473	500
3800	Rents - Equipment	36	71	71	106	0	83	0
3950	Small Tools	0	350	246	182	500	320	500
3960	Fuel	7,097	10,795	9,972	9,918	10,000	10,171	10,000
4000	Special Departmental Expense	8,488	8,704	4,346	2,950	4,250	5,063	4,250
4300	Transportation and Travel	2,573	1,177	2,353	1,172	1,000	1,426	1,000
4400	Utilities	8,776	12,951	10,463	11,241	10,451	11,276	11,483
TOTAL SERVICES & SUPPLIES		771,484	823,261	838,044	823,839	776,547	815,496	788,250
DEBT SERVICE								
5900	Debt Service - Principal	28,202	29,390	30,627	31,888	0	0	0
5901	Debt Service - Interest	7,917	6,730	5,492	0	0	0	0
TOTAL DEBT SERVICE		36,119	36,120	36,119	31,888	0	0	0
CAPITAL								
6300	Equipment	966	609	(8)	1,270	0	0	0
TOTAL CAPITAL		966	609	(8)	1,270	0	0	0
RESERVES								
6500	Reserve	8,880	8,880	8,880	0	0	0	0
TOTAL RESERVES		8,880	8,880	8,880	0	0	0	0
INDIRECT COSTS								
7012	Administration Costs	0	15,592	0	0	0	5,197	0
7513	Fire Costs	(18,000)	(18,540)	(18,540)	0	0	0	0
8600	Infra Protection Costs	0	(17,283)	(17,283)	(86,123)	0	0	0
TOTAL INDIRECT COSTS		(18,000)	(20,231)	(35,823)	(86,123)	0	5,197	0
TOTAL BUDGET		799,449	848,639	847,212	770,874	776,547	820,694	788,250

THIS PAGE INTENTIONALLY LEFT BLANK

FY 16-17 EXPENDITURES –
PARKS & RECREATION

PARKS - PROGRAM 4350

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	85,737	66,243	14,538	12,603	0	37,740	0
1001	Extra Help	11,169	10,582	9,376	7,200	0	0	8,000
1005	Compensated Absences Accrual	300	0	488	0	0	0	0
1100	Worker's Compensation	2,528	2,880	0	1,231	0	16,058	0
1200	Retirement	20,667	13,834	865	2,089	0	12,911	0
1300	Health Insurance	380	0	4,125	2,976	0	8,233	0
1310	Cafeteria plan	31,167	27,253	0	0	0	0	0
1400	Dental Insurance	3,098	2,457	236	205	0	418	0
1800	Disability Insurance	359	1,194	83	172	0	727	0
1900	Medicare Taxes	1,511	1,213	0	269	0	0	0
1902	Social Security	693	657	290	446	0	0	0
1903	Employee Assistance Program	70	53	581	9	0	32	0
1904	Physical Fitness	28	(12)	9	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	96,685	0	83,209
TOTAL PERSONNEL COSTS		157,707	126,354	30,590	27,200	96,685	76,119	91,209
SERVICES & SUPPLIES								
2000	Safety Clothing	424	0	0	0	0	0	0
2100	Communications	536	238	445	438	400	380	400
2300	Household Expense	0	0	0	0	0	0	0
2400	Insurance	1,404	1,029	1,304	1,419	934	1,171	934
3000	Equipment Maintenance	2,491	1,595	1,439	2,510	3,000	2,136	4,000
3200	Maintenance - Structures	0	0	0	0	1,000	250	13,000
3500	Office	0	0	0	0	500	125	500
3600	Professional	10,868	1,200	5,428	4,840	0	3,823	0
3700	Publications	0	0	0	0	0	0	0
3800	Rents - Equipment	289	0	0	0	0	0	0
3950	Small tools	524	147	0	0	500	162	500
4000	Special Departmental Expense	5,785	3,282	4,332	3,855	4,000	3,867	4,500
4400	Utilities	14,709	14,038	86,773	28,444	28,940	39,549	42,201
TOTAL SERVICES & SUPPLIES		37,030	21,529	99,721	41,506	39,274	51,463	66,035
CAPITAL								
6100	Structures and Improvements	(6)	0	0	0	0	0	5,000
6300	Equipment	19,663	0	0	0	0	0	0
TOTAL CAPITAL		19,657	0	0	0	0	0	5,000
RESERVES								
6500	Reserve	6,500	6,500	3,000	0	0	0	0
TOTAL RESERVES		6,500	6,500	3,000	0	0	0	0

INDIRECT COSTS

7004 Finance Costs	0	6,339	0	0	0	2,113	0
7012 Administration Costs	0	3,670	0	0	0	1,223	0
7016 Council Costs	0	2,632	0	0	0	877	0
7020 Engineering Costs	4,650	0	0	0	2,000	500	2,000

TOTAL INDIRECT COSTS	4,650	12,641	0	0	2,000	4,714	2,000
-----------------------------	--------------	---------------	----------	----------	--------------	--------------	--------------

TOTAL BUDGET	225,544	167,024	133,311	68,706	137,959	132,296	164,244
---------------------	----------------	----------------	----------------	---------------	----------------	----------------	----------------

RECREATION COORDINATOR - PROGRAM 4360

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	52,983	51,972	57,764	60,977	0	15,508	0
1001	Extra Help	9,275	15,161	2,343	0	0	17,810	31,600
1002	Overtime	0	0	0	257	136	0	0
1005	Compensated Absences Accrual	(513)	0	0	0	0	0	0
1100	Worker's Compensation	3,410	2,874	1,065	262	0	730	0
1200	Retirement	13,396	9,466	9,703	10,621	0	11,616	0
1300	Health Insurance	2,334	2,369	2,705	2,766	0	334	0
1310	Cafeteria plan	21,654	23,123	23,238	20,922	0	4,106	0
1400	Dental Insurance	1,885	2,031	1,706	1,448	0	265	0
1800	Disability Insurance	1	0	0	0	0	0	0
1900	Medicare Taxes	912	983	864	843	0	484	0
1903	Employee Assistance Program	40	38	46	51	0	0	0
1904	Physical Fitness	300	(277)	32	0	0	0	0
1905	FSA Admin Cost	91	48	22	0	0	23	0
1999	Total Benefits and Insurance	0	0	0	0	93,232	0	32,244
TOTAL PERSONNEL COSTS		105,768	107,788	99,488	98,147	93,368	50,877	63,844
SERVICES & SUPPLIES								
2100	Communications	1,377	1,596	1,584	1,550	2,285	1,754	2,285
2400	Insurance	1,247	1,697	2,150	2,340	1,540	1,932	1,540
3000	Equipment Maintenance	0	0	0	927	0	743	0
3300	Memberships	798	643	888	1,009	595	784	625
3500	Office	4,684	8,158	6,141	3,263	5,076	5,660	8,086
3600	Professional	1,079	545	330	0	0	292	500
3700	Publications	143	234	149	0	0	128	0
4000	Special Departmental Expense	73,961	66,176	105,601	77,549	56,403	76,432	59,085
4300	Transportation and Travel	93	144	95	0	200	110	0
4400	Utilities	6,435	15,635	5,212	4,597	8,268	8,428	8,468
TOTAL SERVICES & SUPPLIES		89,817	94,828	122,150	91,235	74,367	96,261	80,589
CAPITAL								
6300	Equipment	13,235	8,736	11,458	7,058	5,000	8,063	0
TOTAL CAPITAL		13,235	8,736	11,458	7,058	5,000	8,063	0
INDIRECT COSTS								
7004	Finance Costs	996	4,198	8,394	9,605	7,221	7,355	7,657
7012	Administration Costs	0	3,603	4,266	2,802	3,352	3,506	4,341
7016	Council Costs	0	2,552	2,128	0	2,165	1,711	2,270
TOTAL INDIRECT COSTS		996	10,353	14,788	12,407	12,738	12,572	14,268
TOTAL BUDGET		209,816	221,705	247,884	208,847	185,473	167,773	158,700

FY 16-17 EXPENDITURES –
DEVELOPMENT SERVICES

PLANNING - PROGRAM 4250

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	76,655	11,331	9,198	7,822	0	6,566	0
1001	Extra Help	22	0	0	0	0	0	0
1002	Overtime	78	802	108	85	1,500	0	0
1005	Compensated Absences Accrual	(8,490)	0	0	0	0	0	0
1010	Meeting Fees	350	900	825	725	0	0	0
1100	Worker's Compensation	341	125	74	32	0	26	0
1200	Retirement	16,082	2,435	1,673	1,315	0	2,575	0
1300	Health Insurance	2,927	0	0	2,280	0	1,949	0
1310	Cafeteria plan	15,017	4,372	3,250	0	0	0	0
1400	Dental Insurance	1,250	326	213	154	0	177	0
1800	Disability Insurance	682	217	147	109	0	129	0
1900	Medicare Taxes	1,079	190	144	105	0	97	0
1902	Social Security	1	0	0	0	0	0	0
1903	Employee Assistance Program	29	9	7	4	0	5	0
1904	Physical Fitness	0	(17)	2	0	0	0	0
1905	FSA Admin Cost	91	0	0	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	11,789	0	12,506
TOTAL PERSONNEL COSTS		106,114	20,690	15,641	12,631	13,289	11,523	12,506
SERVICES & SUPPLIES								
2100	Communications	1,019	560	552	532	501	536	0
2400	Insurance	2,894	607	769	837	551	691	551
3000	Equipment Maintenance	1,349	1,296	2,320	2,044	1,592	1,813	1,592
3300	Memberships	(928)	1,511	0	0	0	504	0
3500	Office	2,484	1,398	1,600	3,581	2,395	2,243	2,243
3600	Professional	39,952	41,685	73,501	96,506	65,085	69,194	79,194
3700	Publications	2,418	1,138	994	496	1,000	907	1,000
3800	Rents - Equipment	43	86	86	129	100	100	100
4000	Special Departmental Expense	5,003	1,446	262	1,162	854	931	931
4300	Transportation and Travel	134	44	210	270	0	1,200	0
4350	Tuition Reimbursement	0	0	0	0	0	0	0
5700	Bad Debt Write Offs	(786)	0	0	0	0	0	0
5800	Late Charges - Interest	0	0	0	0	0	0	0
TOTAL SERVICES & SUPPLIES		53,582	49,771	80,294	105,557	72,078	78,120	85,611
DEBT SERVICE								
5900	Debt Service - Principal	0	0	0	0	0	0	0
4500	Debt Service - Interest	0	0	0	0	0	0	0
TOTAL DEBT SERVICE		0	0	0	0	0	0	0

PLANNING - PROGRAM 4250 (continued)

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
INDIRECT COSTS								
6300	Equipment	604	0	0	0	0	0	0
7004	Finance Costs	0	4,190	4,224	4,833	3,634	4,220	3,853
7012	Administration Costs	0	2,863	2,830	1,354	2,224	2,318	2,880
7016	Council Costs	0	2,028	1,029	943	1,047	1,262	1,098
7020	Engineering Costs	46,971	0	0	0	22,000	7,333	14,000
TOTAL INDIRECT COSTS		47,575	9,081	8,083	7,130	28,904	15,133	21,830
TOTAL BUDGET		207,271	79,542	104,018	125,318	114,271	104,776	119,948

BUILDING INSPECTION - PROGRAM 4330

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	70,313	72,352	79,340	92,118	0	80,087	0
1001	Extra Help	19,074	21,282	19,929	22,887	0	28,372	0
1002	Overtime	0	193	0	422	168	0	0
1005	Compensated Absences Accrual	536	0	0	0	0	0	0
1100	Worker's Compensation	1,504	3,069	1,750	494	0	1,714	0
1200	Retirement	15,794	12,058	12,182	16,074	0	30,529	0
1300	Health Insurance	29	0	0	0	0	0	0
1310	Cafeteria plan	15,190	15,748	15,672	18,124	0	16,408	0
1400	Dental Insurance	1,122	1,176	964	968	0	1,083	0
1700	Physicals	0	0	0	0	0	0	0
1800	Disability Insurance	711	1,090	1,047	1,279	0	1,482	0
1900	Medicare Taxes	1,317	1,362	1,402	1,678	0	1,581	0
1902	Social Security	1,183	1,312	1,236	1,419	0	1,758	0
1903	Employee Assistance Program	36	33	39	51	0	42	0
1904	Physical Fitness	0	0	0	38	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	157,798	0	119,645
TOTAL PERSONNEL COSTS		126,809	129,675	133,561	155,552	157,965	163,057	119,645
SERVICES & SUPPLIES								
2100	Communications	1,312	(73)	998	985	850	690	850
2400	Insurance	2,907	1,109	1,405	1,529	1,006	1,262	1,006
3000	Equipment Maintenance	0	0	0	286	500	1,406	1,500
3300	Memberships	175	125	190	133	200	162	300
3500	Office	591	653	627	706	750	1,148	1,300
3600	Professional	13,211	21,841	8,482	27,402	5,000	15,681	5,000
3700	Publications	91	351	1,169	0	400	480	0
4000	Special Departmental Expense	874	36	1,437	373	4,100	1,487	2,000
4300	Transportation and Travel	356	0	12	0	1,500	378	1,000
5800	Late Charges - Interest	0	0	0	0	0	0	0
TOTAL SERVICES & SUPPLIES		19,517	24,042	14,320	31,414	14,306	22,694	12,956
CAPITAL								
6300	Equipment	1,813	0	2,285	0	0	0	0
TOTAL CAPITAL		1,813	0	2,285	0	0	0	0
RESERVES								
6500	Reserve	2,500	2,500	2,500	0	0	0	0
TOTAL RESERVES		2,500	2,500	2,500	0	0	0	0

BUILDING INSPECTION - PROGRAM 4330 (continued)

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
INDIRECT COSTS								
7004	Finance Costs	0	3,304	0	0	0	1,101	0
7012	Administration Costs	0	2,753	0	0	0	918	0
7016	Council Costs	0	1,950	0	0	0	650	0
7020	Engineering Costs	30,000	0	0	0	0	0	0
TOTAL INDIRECT COSTS		30,000	8,007	0	0	0	2,669	0
TOTAL BUDGET		180,639	164,224	152,666	186,966	172,272	188,420	132,601

THIS PAGE INTENTIONALLY LEFT BLANK

FY 16-17 EXPENDITURES –
PUBLIC WORKS

STREET MAINTENANCE - PROGRAM 4310

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	220,313	105,394	69,233	(15,959)	0	70,216	0
1001	Extra Help	1,499	980	12,178	21,750	0	6,255	8,000
1002	Overtime	1,600	4,388	1,329	7,095	3,689	4,777	0
1005	Compensated Absences Accrual	812	0	0	0	0	0	0
1100	Worker's Compensation	15,614	2,862	3,146	2,082	0	29,072	0
1200	Retirement	50,350	16,309	5,476	2,278	0	21,674	0
1300	Health Insurance	6,153	0	0	5,559	0	20,879	0
1310	Cafeteria plan	27,212	29,128	12,605	0	0	0	0
1400	Dental Insurance	2,488	2,266	819	155	0	1,353	0
1700	Physicals	0	0	0	0	0	0	0
1800	Disability Insurance	863	1,534	596	230	0	1,252	0
1900	Medicare Taxes	1,412	1,456	767	368	0	1,160	0
1902	Social Security	93	99	762	404	0	388	0
1903	Employee Assistance Program	65	70	40	37	0	54	0
1904	Physical Fitness	101	(116)	26	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	131,269	0	112,831
TOTAL PERSONNEL COSTS		328,575	164,370	106,977	23,999	134,958	157,080	120,831
SERVICES & SUPPLIES								
2100	Communications	138	0	0	0	0	0	0
2400	Insurance	896	778	986	1,073	706	886	706
3000	Equipment Maintenance	33	0	788	177	0	241	0
3500	Office	0	0	0	0	0	0	0
3600	Professional	3,951	3,452	5,156	0	0	4,304	0
3700	Publications	0	0	0	0	0	0	0
4000	Rents - Equipment	0	0	0	0	0	0	0
4350	Small Tools	0	0	0	0	0	0	0
3970	Chemicals	0	0	0	0	0	0	0
4000	Special Departmental Expense	13,574	12,276	8,342	0	0	6,873	34,600
TOTAL SERVICES & SUPPLIES		18,592	16,506	15,271	1,250	706	12,303	35,306
CAPITAL								
6300	Equipment	0	0	0	0	0	0	0
6404	Inventory Capital Outlay	3,940	0	0	0	0	0	0
TOTAL CAPITAL		3,940	0	0	0	0	0	0
RESERVES								
6500	Reserve	13,000	13,000	5,000	0	0	0	0
TOTAL RESERVES		13,000	13,000	5,000	0	0	0	0

STREET MAINTENANCE - PROGRAM 4310 (continued)

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
INDIRECT COSTS								
7004	Finance Costs	0	5,201	0	0	0	1,734	0
7011	Corp Yard Costs	0	0	0	0	0	0	0
7012	Administration Costs	0	2,471	0	0	0	618	0
7016	Council Costs	0	1,751	0	0	0	438	0
7020	Engineering Costs	5,000	0	5,000	0	5,000	2,500	5,000
4000	Special Departmental Expense (Railroad)	0	1,629	3,783	0	0	0	0
TOTAL INDIRECT COSTS		5,000	11,052	8,783	0	5,000	5,289	5,000
TOTAL BUDGET		369,107	204,928	136,031	25,249	140,664	174,672	161,137

CORP YARD - PROGRAM 4340

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	52,336	51,897	136,981	93,242	0	58,589	0
1001	Extra Help	500	50	0	0	0	0	0
1002	Overtime	60	486	0	871	442	5,152	0
1005	Compensated Absences Accrual	(2,600)	0	(430)	0	0	0	0
1100	Worker's Compensation	1,991	2,422	12,770	10,970	0	26,386	0
1200	Retirement	15,575	11,093	28,512	18,813	0	21,055	0
1300	Health Insurance	511	0	57,100	28,292	0	23,264	0
1310	Cafeteria plan	18,316	20,352	0	0	0	0	0
1400	Dental Insurance	1,559	1,617	3,554	1,709	0	1,224	0
1700	Physicals	0	0	0	0	0	0	0
1800	Disability Insurance	724	1,102	2,510	1,571	0	1,223	0
1900	Medicare Taxes	931	1,145	2,647	1,486	0	1,035	0
1902	Social Security	44	13	0	23	0	319	0
1903	Employee Assistance Program	41	42	133	102	0	57	0
1904	Physical Fitness	220	607	419	275	0	279	0
1999	Total Benefits and Insurance	0	0	0	0	86,465	0	73,703
TOTAL PERSONNEL COSTS		90,208	90,826	244,196	157,354	86,907	138,584	73,703
SERVICES & SUPPLIES								
2000	Safety Clothing	6,039	4,774	7,090	5,851	6,000	5,929	6,500
2100	Communications	2,248	2,395	2,645	3,411	0	2,817	2,500
2300	Household Expense	0	0	0	0	3,000	750	0
2400	Insurance	5,818	14,661	9,257	15,679	13,303	13,225	13,303
3000	Equipment Maintenance	14,655	13,575	2,694	3,743	5,000	6,253	7,000
3200	Maintenance - Structures	0	0	0	361	3,000	840	3,000
3500	Office	688	421	192	298	500	353	1,000
3600	Professional	0	3,982	633	0	1,000	1,404	1,500
3700	Publications	705	129	282	56	250	179	200
3800	Rents - Equipment	0	0	0	0	1,000	250	100
3950	Small Tools	311	295	39	679	1,000	503	100
3960	Fuel	33,221	36,479	36,447	33,756	36,000	35,670	36,000
4000	Special Departmental Expense	12,485	8,704	15,905	8,198	19,000	12,952	20,000
4300	Transportation and Travel	118	117	101	27	300	136	3,000
4400	Utilities	4,891	4,750	4,423	4,789	5,113	4,769	4,683
TOTAL SERVICES & SUPPLIES		81,179	90,282	79,707	76,848	94,466	86,030	98,886
CAPITAL								
6100	Structures and Improvements	0	0	0	0	0	0	0
6300	Equipment	39,723	0	78	0	0	0	0
6404	Inventory Capital Outlay	20,339	0	0	0	0	0	0
TOTAL CAPITAL		60,062	0	78	0	0	0	0

CORP YARD - PROGRAM 4340 (continued)

ACCC	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
RESERVES								
	6500 Reserve	21,000	21,000	21,000	0	0	0	0
TOTAL RESERVES		21,000	21,000	21,000	0	0	0	0
INDIRECT COSTS								
	7004 Finance Costs	0	4,190	0	0	0	1,397	0
	7011 Corp Yard Costs	(263,428)	(202,575)	(337,573)	(238,570)	0	0	0
TOTAL INDIRECT COSTS		(263,428)	(198,385)	(337,573)	(238,570)	0	1,397	0
TOTAL BUDGET		(10,979)	3,723	7,408	(4,368)	181,373	226,011	172,589

GAS TAX 2105 - FUND 390
STREET PROJECT - PROGRAM 4392

ACCO	TITLE	AUDITED FY11-12	AUDITED FY12-13	AUDITED FY13-14	AUDITED FY14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	277	1,931	30,896	17,369	0	19,850	0
1002	Overtime	0	740	0	0	0	0	0
1005	Compensated Absences Accrual	0	0	0	0	0	0	0
1100	Worker's Compensation	4	85	2,905	2,466	0	10,180	0
1200	Retirement	76	325	6,021	3,716	0	14,243	0
1310	Health Insurance	124	721	12,015	5,404	0	5,409	0
1400	Dental Insurance	13	68	637	279	0	401	0
1800	Disability Insurance	4	35	532	303	0	400	0
1900	Medicare Taxes	5	32	619	363	0	392	0
1902	Social Security	0	0	0	0	0	0	0
1903	Employee Assistance Program	0	2	28	14	0	15	0
1904	Physical Fitness	0	0	10	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	39,831	0	45,760
TOTAL PERSONNEL COSTS		503	3,939	53,663	29,914	39,831	50,891	45,760
SERVICES & SUPPLIES								
2400	Insurance	600	551	1,326	760	500	784	500
3600	Professional	0	0	0	0	1,000	250	0
3950	Small Tools	0	0	0	0	1,000	250	1,000
4000	Special Departmental Expense	47	425	3,235	371	34,600	9,658	145,400
TOTAL SERVICES & SUPPLIES		647	976	4,561	1,131	37,100	10,942	146,900
CAPITAL								
6100	Structures and Improvements	0	0	0	0	0	0	0
TOTAL CAPITAL		0	0	0	0	0	0	0
INDIRECT COSTS								
7004	Finance Costs	1,509	2,420	477	545	410	963	435
7011	Corp Yard Costs	16,497	5,710	35,269	33,983	23,955	24,729	23,955
7012	Administration Costs	0	0	6,408	4,208	5,035	3,913	6,520
7016	Council Costs	0	2,600	320	293	326	885	341
7020	Engineering Costs	12,000	0	0	0	0	0	0
TOTAL INDIRECT COSTS		30,006	10,730	42,474	39,029	29,726	30,490	31,252
TOTAL BUDGET		31,156	15,645	100,698	70,074	106,657	92,322	223,912

GAS TAX 2105 - FUND 390 (continued)

RSTP CURB & GUTTER - PROJECT 4396

ACCO	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	21,726	23,078	11,705	56,352	0	49,693	0
1001	Extra Help	387	5	0	0	0	2	0
1005	Compensated Absences Accrual	0	0	0	0	0	0	0
1100	Worker's Compensation	289	634	993	7,167	0	23,686	0
1200	Retirement	5,730	4,595	1,987	11,142	0	22,275	0
1300	Health Insurance	565	392	0	18,448	0	12,973	0
1310	Health Insurance	6,369	6,865	5,133	0	0	0	0
1400	Dental Insurance	649	571	251	1,036	0	1,034	0
1800	Disability Insurance	272	437	189	948	0	1,013	0
1900	Medicare Taxes	387	417	213	1,027	0	889	0
1902	Social Security	24	2	1	0	0	0	0
1903	Employee Assistance Program	16	16	11	58	0	42	0
1904	Physical Fitness	29	-18	6	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	90,868	0	104,703
2400	Insurance	402	496	0	684	450	408	450
3600	Professional	0	1,582	1,028	0	0	870	0
4000	Special Departmental Expense	11,341	4,511	5,154	6,169	10,000	6,459	10,000
TOTAL PERSONNEL COSTS		48,186	43,583	26,671	103,031	101,319	119,342	115,153
INDIRECT COSTS								
7004	Finance Costs	1,030	2,420	4,129	4,724	3,552	3,706	3,766
7011	Corp Yard Costs	8,126	4,557	15,115	12,377	10,266	10,579	10,266
7012	Administration Costs	2,011	2,412	699	459	549	1,030	711
7016	Council Costs	0	968	348	319	354	497	371
7020	Engineering Costs	5,000	0	0	0	0	0	0
TOTAL INDIRECT COSTS		16,167	10,357	20,291	17,879	14,722	15,812	15,115
TOTAL BUDGET		64,353	53,940	46,962	120,910	116,040	135,154	130,268

GAS TAX 2103 - FUND 395
 STREET PROJECT - PROGRAM 4392

ACCO	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	0	0	41,427	44,461	0	36,015	0
1100	Worker's Compensation	0	0	3,184	4,798	0	16,121	0
1200	Retirement	0	0	8,215	8,648	0	7,744	0
1300	Health Insurance	0	0	343	138	0	0	0
1310	Health Insurance	0	0	15,945	15,487	0	13,040	0
1400	Dental Insurance	0	0	1,142	941	0	919	0
1800	Disability Insurance	0	0	721	769	0	740	0
1900	Medicare Taxes	0	0	752	784	0	638	0
1903	Employee Assistance Program	0	0	36	37	0	30	0
1904	Physical Fitness	0	0	3	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	66,866	0	57,079
TOTAL PERSONNEL COSTS		0	0	71,768	76,063	66,866	75,246	57,079
INDIRECT COSTS								
7012	Administration Costs	0	0	471	309	370	288	479
7016	Council Costs	0	0	235	216	239	173	251
TOTAL INDIRECT COSTS		0	0	706	525	609	460	730
TOTAL BUDGET		0	0	72,474	76,588	67,475	75,707	57,809

SYCAMORE STREET - PROGRAM 4395

PERSONNEL COSTS								
1000	Salaries	0	0	1,432	0	0	0	0
1100	Worker's Compensation	0	0	1	0	0	0	0
1200	Retirement	0	0	252	0	0	0	0
1300	Health Insurance	0	0	74	0	0	0	0
1800	Disability Insurance	0	0	22	0	0	0	0
1900	Medicare Taxes	0	0	23	0	0	0	0
1903	Employee Assistance Program	0	0	0	0	0	0	0
TOTAL PERSONNEL COSTS		0	0	1,804	0	0	0	0
TOTAL BUDGET		0	0	1,804	0	0	0	0

GAS TAX 2106 - FUND 400
STREET SWEEPING - PROGRAM 4400

ACCO	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	20,450	12,133	9,087	9,032	0	9,067	0
1001	Extra Help	27	0	0	0	0	0	0
1100	Worker's Compensation	564	569	850	1,323	0	4,474	0
1200	Retirement	5,775	2,661	1,778	1,998	0	3,810	0
1310	Cafeteria plan	9,592	5,525	0	3,918	0	3,463	0
1400	Dental Insurance	812	515	3,575	171	0	281	0
1800	Disability Insurance	284	238	200	164	0	202	0
1900	Medicare Taxes	354	206	158	193	0	165	0
1902	Social Security	2	0	179	0	0	0	0
1903	Employee Assistance Program	18	9	0	10	0	0	0
1904	Physical Fitness	4	0	9	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	18,670	0	40,852
2400	Insurance	915	354	8,204	488	321	2,342	321
3000	Equipment Maintenance	0	0	2,331	2,199	0	1,510	54,600
4000	Special Departmental Expense	0	0	0	2,184	1,000	796	5,000
TOTAL PERSONNEL COSTS		38,797	22,210	26,371	21,680	19,991	26,109	100,773
INDIRECT COSTS								
7004	Finance Costs	660	0	2,139	2,448	1,840	1,607	1,951
7011	Corp Yard Costs	618	2,247	10,077	8,252	6,844	6,855	6,844
7012	Administration Costs	521	538	840	552	660	648	855
7016	Council Costs	0	381	419	384	426	403	447
4000	Special Departmental Expense	0	0	5,220	-453	0	0	0
TOTAL INDIRECT COSTS		1,799	3,166	18,695	11,183	9,771	9,512	10,097
TOTAL BUDGET		40,596	25,376	45,066	32,863	29,762	35,621	110,871

GAS TAX 2107 - FUND 410

STREET LIGHT MAINTENANCE - PROGRAM 4411

ACCO	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	0	0	0	0	0	0	0
2400	Insurance	177	289	366	309	262	307	318
4000	Special Departmental Expense	0	1,794	1,438	0	0	1,077	0
4400	Utilities	26,103	26,116	26,074	26,174	26,640	26,251	26,154
TOTAL PERSONNEL COSTS		26,280	28,199	27,878	26,483	26,902	27,635	26,471
INDIRECT COSTS								
7004	Finance Costs	526	1,395	218	249	188	512	199
7011	Corp Yard Costs	4,149	2,546	0	0	0	637	0
7012	Administration Costs	415	606	699	459	549	578	711
7016	Council Costs	0	429	348	319	354	363	371
TOTAL INDIRECT COSTS		5,090	4,976	1,265	1,027	1,091	2,090	1,281
TOTAL BUDGET		31,370	33,175	29,143	27,510	27,993	29,725	27,753

STORM DRAIN MAINTENANCE - PROGRAM 4412

PERSONNEL COSTS								
1000	Salaries	62	0	4,741	4,779	0	2,990	0
1100	Worker's Compensation	0	0	425	662	0	1,472	0
1200	Retirement	15	0	893	1,003	0	1,072	0
1310	Cafeteria plan	27	0	2,065	0	0	0	0
1400	Dental Insurance	3	0	107	91	0	69	0
1800	Disability Insurance	1	0	79	82	0	62	0
1900	Medicare Taxes	1	0	91	97	0	56	0
1903	Employee Assistance Program	0	0	4	5	0	0	0
1904	Physical Fitness	0	0	3	0	0	0	0
1999	Total Benefits and Insurance	207	0	0	0	4,579	0	4,588
TOTAL PERSONNEL COSTS		316	0	8,408	6,719	4,579	5,721	4,588
INDIRECT COSTS								
7004	Finance Costs	36	0	0	0	0	0	0
7012	Administration Costs	28	4	120	79	94	74	122
7016	Council Costs	0	3	60	55	61	45	64
7020	Engineering Costs	2,000	0	0	0	500	125	0
TOTAL INDIRECT COSTS		2,064	7	180	134	655	244	186
TOTAL BUDGET		2,380	7	37,731	34,363	33,228	35,690	32,527

SB 325 - FUND 430
CURB & GUTTER - PROGRAM 4431

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
1000 Salaries	0	897	0	0	0	0	0
1100 Worker's Compensation	0	18	0	0	0	0	0
1200 Retirement	0	157	0	0	0	0	0
1310 Cafeteria plan	0	416	0	0	0	0	0
1400 Dental Insurance	0	29	0	0	0	0	0
1800 Disability Insurance	0	16	0	0	0	0	0
1900 Medicare Taxes	0	14	0	0	0	0	0
1903 Employee Assistance Program	0	1	0	0	0	0	0
1904 Physical Fitness	0	-1	0	0	0	0	0
4000 Special Departmental Expense	20,739	0	0	0	0	0	0
TOTAL CURB & GUTTER	20,739	1,547	0	0	0	0	0

STREET MAINTENANCE - PROGRAM 4432

1000 Salaries	1,699	0	1,314	85,176	0	3,083	0
1001 Extra Help	0	50	0	0	0	0	0
1100 Worker's Compensation	29	0	114	2,720	0	1,452	0
1200 Retirement	461	0	217	4,200	0	695	0
1300 Cafeteria plan	0	0	0	0	0	0	0
1310 Health Insurance	691	0	503	9,148	0	1,221	0
1400 Dental Insurance	64	0	26	574	0	89	0
1800 Disability Insurance	24	0	22	429	0	61	0
1900 Medicare Taxes	31	1	24	676	0	56	0
1902 Social Security	0	4	0	970	0	0	0
1903 Employee Assistance Program	2	0	1	29	0	0	0
1904 Physical Fitness	0	0	0	0	0	0	0
1999 Total Benefits and Insurance	0	0	0	0	916	0	918
2400 Insurance	0	259	328	357	235	295	235
4000 Special Departmental Expense	998	0	13,032	30,871	25,000	17,226	25,000
7004 Finance Costs	1,144	2,672	314	359	270	904	286
7011 Corp Yard Costs	1,136	1,939	0	0	0	646	0
7012 Administration Costs	11	464	468	307	368	402	476
7016 Council Costs	0	329	233	214	237	253	249
7020 Engineering Costs	2,000	0	0	0	0	0	0
TOTAL STREET MAINTENANCE	8,290	5,718	16,596	136,030	27,026	26,382	27,164

ALLEY RECONSTRUCTION - PROGRAM 4433

1000 Salaries	175	0	1,314	1,340	0	721	0
1100 Worker's Compensation	1	0	114	650	0	345	0
1200 Retirement	41	0	217	245	0	228	0
1310 Health Insurance	69	0	503	433	0	198	0
1400 Dental Insurance	5	0	26	26	0	15	0
1800 Disability Insurance	2	0	22	23	0	0	0
1900 Medicare Taxes	3	0	24	25	0	0	0
1903 Employee Assistance Program	0	0	0	2	0	0	0

SB 325 - FUND 430

ALLEY RECONSTRUCTION - PROGRAM 4433 (continued)

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
1904 Physical Fitness	0	0	1	0	0	0	0
1999 Total Benefits and Insurance	0	0	0	0	916	0	918
4000 Special Departmental Expense	1,157	667	2,905	19,821	7,000	7,598	7,000
7004 Finance Costs	71	0	14	157	12	46	13
7011 Corp Yard Costs	562	2,071	0	0	0	518	0
7012 Administration Costs	112	115	126	83	99	106	128
7016 Council Costs	0	81	63	57	64	66	67
TOTAL ALLEY RECONSTRUCTION	2,198	2,934	5,329	22,862	8,091	9,841	8,126
INTERCITY TRANSIT - PROGRAM 4434							
1000 Salaries	0	51	0	0	0	0	0
1100 Worker's Compensation	0	9	0	0	0	0	0
1200 Retirement	0	16	0	0	0	0	0
1300 Health Insurance	0	0	0	0	0	0	0
1310 Cafeteria plan	0	0	0	0	0	0	0
1400 Dental Insurance	0	0	0	0	0	0	0
1800 Disability Insurance	0	2	0	0	0	0	0
1900 Medicare Taxes	0	1	0	0	0	0	0
1903 Employee Assistance Program	0	0	0	0	0	0	0
2400 Insurance	28	0	0	0	0	0	0
4000 Special Departmental Expense	21,552	18,612	12,286	0	13,113	11,003	13,113
7004 Finance Costs	0	0	137	119	118	93	125
7012 Administration Costs	0	381	0	0	0	95	0
7016 Council Costs	0	270	0	0	0	68	0
4000 Shooting Range	0	-383	0	0	0	0	0
TOTAL INTERCITY TRANSIT	21,580	18,959	12,423	119	13,230	11,259	13,237
TOTAL SB 325	52,807	29,158	34,348	159,010	48,347	47,481	48,527

FLOOD MAINT. # 1 (RICHINS) - FUND 580

FLOOD MAINTENANCE # 1 - PROGRAM 4580

ACCO	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
0	Other Adjustments	0	0	0	0	0	0	0
1000	Salaries	41	464	494	502	0	145	0
1001	Extra Help	126	30	0	0	0	0	0
1005	Compensated Absences Accrual	3,915	0	0	0	0	0	0
1100	Worker's Compensation	13	11	43	66	0	72	0
1200	Retirement	12	115	90	100	0	30	0
1300	Health Insurance	0	0	0	173	0	38	0
1310	Cafeteria plan	0	303	237	0	0	0	0
1400	Dental Insurance	0	16	11	11	0	2	0
1800	Disability Insurance	1	10	8	9	0	0	0
1900	Medicare Taxes	3	10	9	9	0	0	0
1902	Social Security	8	2	0	0	0	0	0
1903	Employee Assistance Program	0	1	0	0	0	0	0
1904	Physical Fitness	0	1	0	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	0	0	0
TOTAL PERSONNEL COSTS		4,119	963	892	870	0	288	0
SERVICES & SUPPLIES								
2400	Insurance	50	0	0	0	0	0	0
3600	Professional	23	23	22	15	21	20	20
4000	Special Departmental Expense	0	0	0	698	1,000	425	281
4400	Utilities	557	690	524	750	714	669	658
TOTAL SERVICES & SUPPLIES		630	713	546	1,463	1,734	1,114	959
RESERVES								
6500	Reserve	3,055	3,055	3,055	0	3,055	3,055	3,055
TOTAL RESERVES		3,055	3,055	3,055	0	3,055	3,055	3,055
INDIRECT COSTS								
7004	Finance Costs	225	0	150	172	129	113	137
7012	Administration Costs	0	0	11	7	9	7	11
7016	Council Costs	0	0	86	33	87	52	92
TOTAL INDIRECT COSTS		225	0	247	212	225	171	240
TOTAL BUDGET		8,029	4,731	4,740	2,544	5,015	4,628	4,254

FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 581

FLOOD MAINTENANCE # 2- PROGRAM 4581

ACCO	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	8,462	7,483	26,104	14,894	0	22,133	0
1001	Extra Help	4,865	5,308	0	0	0	0	4,000
1100	Worker's Compensation	637	464	1,968	1,615	0	9,287	0
1200	Retirement	2,257	1,424	4,597	2,470	0	7,679	0
1300	Health Insurance	0	0	37	0	0	3,805	0
1310	Cafeteria plan	3,672	3,051	9,740	4,145	0	0	0
1400	Dental Insurance	338	239	557	276	0	297	0
1800	Disability Insurance	115	138	422	254	0	447	0
1900	Medicare Taxes	214	167	447	259	0	359	0
1902	Social Security	302	331	1	0	0	0	0
1903	Employee Assistance Program	8	7	25	17	0	19	0
1999	Total Benefits and Insurance	0	0	5	0	49,146	0	32,194
TOTAL PERSONNEL COSTS		20,870	18,612	43,903	23,930	49,146	44,025	36,194
SERVICES & SUPPLIES								
2000	Safety Clothing	112	0	0	0	300	0	200
2400	Insurance	586	491	622	677	446	559	446
3000	Equipment Maintenance	207	4	210	386	1,000	400	500
3600	Professional	18	0	36	36	1,500	393	500
3700	Publications	0	0	0	0	400	0	200
3800	Rents - Equipment	0	0	0	0	800	0	400
3950	Small Tools	0	0	484	0	1,000	0	500
4000	Special Departmental Expense	1,897	2,982	526	3,767	5,000	3,069	4,000
4400	Utilities	1,804	1,556	1,773	1,571	1,782	1,671	1,782
TOTAL SERVICES & SUPPLIES		4,624	5,033	3,651	6,437	12,228	6,091	8,528
RESERVES								
6300	Equipment	7,966	1,902	0	0	500	0	0
6500	Reserve	22,218	22,218	22,218	0	22,218	22,218	22,218
TOTAL RESERVES		30,184	24,120	22,218	0	22,718	22,218	22,218
INDIRECT COSTS								
7004	Finance Costs	1,498	1,656	2,712	3,103	2,333	2,451	2,474
7011	Corp Yard Costs	11,823	5,822	35,269	0	0	0	0
7012	Administration Costs	1,183	1,393	2,288	481	1,798	1,490	2,328
7016	Council Costs	0	987	1,141	332	1,161	905	1,217
TOTAL INDIRECT COSTS		14,504	9,858	41,410	3,916	5,292	4,846	6,019
TOTAL BUDGET		70,182	57,623	111,182	34,283	89,384	77,181	72,959

FLOOD MAINT. # 3 (HERON LANDING) - FUND 582

FLOOD MAINTENANCE # 3 - PROGRAM 4582

ACCO	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
0	Other Adjustments	0	0	0	0	0	0	0
1000	Salaries	4,492	6,583	26,104	15,589	0	22,211	0
1001	Extra Help	2,574	9,007	0	0	2,895	0	4,000
1100	Worker's Compensation	372	575	1,969	1,712	0	9,314	0
1200	Retirement	1,210	1,321	4,597	2,605	0	7,694	0
1310	Cafeteria plan	1,855	2,884	9,740	0	0	0	0
1400	Dental Insurance	166	223	555	294	0	300	0
1800	Disability Insurance	61	136	422	265	0	448	0
1900	Medicare Taxes	119	188	447	273	0	359	0
1902	Social Security	160	562	50	0	0	0	0
1903	Employee Assistance Program	4	6	24	17	0	19	0
1904	Physical Fitness	1	1	6	14	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	49,146	0	32,194
TOTAL PERSONNEL COSTS		11,014	21,486	43,914	20,769	52,042	40,345	36,194
SERVICES & SUPPLIES								
2000	Safety Clothing	0	0	0	0	300	75	150
2400	Insurance	557	426	540	587	387	485	200
3000	Equipment Maintenance	190	74	274	31	100	120	100
3600	Professional	44	372	88	87	0	182	0
3700	Publications	0	0	0	0	250	63	100
3800	Rents - Equipment	0	0	0	0	500	125	250
3950	Small tools	19	742	0	65	500	327	250
4000	Special Departmental Expense	49,861	6,189	4,339	1,476	1,215	3,305	1,215
4400	Utilities	3,425	7,191	6,425	6,808	5,872	6,574	5,872
TOTAL SERVICES & SUPPLIES		54,096	14,994	11,666	9,054	9,123	11,255	8,137
RESERVES								
6300	Equipment	0	5,633	0	0	0	1,878	0
6500	Reserve	15,964	15,964	15,964	0	15,964	11,973	15,964
TOTAL RESERVES		15,964	21,597	15,964	0	15,964	13,851	15,964
INDIRECT COSTS								
7004	Finance Costs	1,426	1,783	2,712	3,103	2,333	2,483	2,474
7011	Corp Yard Costs	11,255	5,626	35,269	0	0	10,224	0
7012	Administration Costs	1,126	1,347	2,530	140	1,988	1,501	2,574
7016	Council Costs	0	954	1,172	332	1,192	913	1,250
TOTAL INDIRECT COSTS		13,807	9,710	41,683	3,575	5,513	15,120	6,299
TOTAL BUDGET		94,881	67,787	113,227	33,398	82,643	80,571	66,594

FLOOD MAINT. # 6 (SCROGGINS) - FUND 583

FLOOD MAINTENANCE #6 - PROGRAM 4583

ACCO	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
0	Other Adjustments	0	0	0	0	0	0	0
1000	Salaries	0	0	494	502	0	144	285
1001	Extra Help	711	0	0	0	0	0	0
1100	Worker's Compensation	70	0	43	66	0	72	45
1200	Retirement	0	0	90	99	0	30	55
1310	Cafeteria plan	0	0	237	172	0	38	112
1400	Dental Insurance	0	0	12	12	0	4	7
1800	Disability Insurance	0	0	8	9	0	2	5
1900	Medicare Taxes	10	0	9	9	0	6	6
1902	Social Security	44	0	0	0	0	0	0
1903	Employee Assistance Program	0	0	0	0	0	0	0
1904	Physical Fitness	0	0	0	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	0	0	0
TOTAL PERSONNEL COSTS		835	0	893	870	0	296	515
SERVICES & SUPPLIES								
2400	Insurance	19	0	0	0	0	0	0
3600	Professional	2	2	2	0	0	1	1
4000	Special Departmental Expense	0	0	0	0	0	0	0
4400	Utilities	0	325	260	0	117	176	117
TOTAL SERVICES & SUPPLIES		21	327	262	0	117	177	118
RESERVES								
6500	Reserve	361	361	0	0	0	120	0
TOTAL RESERVES		361	361	0	0	0	120	0
INDIRECT COSTS								
7004	Finance Costs	48	0	14	16	12	11	13
7011	Corp Yard Costs	377	256	0	0	0	64	0
7012	Administration Costs	38	61	41	27	32	40	42
7016	Council Costs	0	43	20	19	20	26	21
TOTAL INDIRECT COSTS		463	360	75	62	65	140	76
TOTAL BUDGET		1,680	1,048	1,230	932	182	733	709

FY 16-17 EXPENDITURES –
GRANT FUNDS

ECONOMIC DEVELOPMENT CDBG REHAB - FUND 511

REVOLVING LOAN - PROGRAM 4510

ACCO	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
1000	Salaries	4,719	4,763	0	0	0	0	0
1100	Worker's Compensation	1	5	0	0	0	0	0
1200	Retirement	1,169	986	0	0	0	0	0
1300	Health Insurance	386	261	0	0	0	0	0
1400	Dental Insurance	186	61	0	0	0	0	0
1800	Disability Insurance	49	80	0	0	0	0	0
1900	Medicare Taxes	76	82	0	0	0	0	0
1903	Employee Assistance Program	2	2	0	0	0	0	0

TOTAL REVOLVING LOAN		6,588	6,240	0	0	0	0	0
-----------------------------	--	--------------	--------------	----------	----------	----------	----------	----------

GENERAL ADMINISTRATION - PROGRAM 4801

1000	Salaries	0	395	2,891	0	5,514	3,141	5,514
1100	Worker's Compensation	0	16	15	0	0	9	0
1200	Retirement	0	70	495	0	0	841	0
1300	Health Insurance	0	0	74	0	0	706	0
1310	Health Insurance	0	89	425	0	0	0	0
1400	Dental Insurance	0	16	33	0	0	71	0
1800	Disability Insurance	0	7	44	0	0	67	0
1900	Medicare Taxes	0	6	45	0	0	38	0
1902	Social Security	0	0	0	0	0	0	0
1903	Employee Assistance Program	0	0	1	0	0	1	0
1999	CDBG Activity	0	0	0	0	0	0	0
3600	Professional	1,706	5,813	644	0	3,206	3,221	3,206

TOTAL GENERAL ADMIN		1,706	6,412	4,667	0	8,720	8,094	8,720
----------------------------	--	--------------	--------------	--------------	----------	--------------	--------------	--------------

CDBG ACTIVITY - PROGRAM 4802

4000	Professional	0	0	126	0	0	135	0
3200	Special Departmental Expense	0	0	0	0	0	62,296	0
3600	Taxes/Fees	18,000	0	0	0	0	0	0
3600	Professional	3	0	0	0	0	0	0
3200	Maintenance - Structures	765	170	0	0	0	7,799	0

TOTAL CDBG ACTIVITY		18,768	170	126	0	0	70,230	0
----------------------------	--	---------------	------------	------------	----------	----------	---------------	----------

TOTAL ECONOMIC DEVELOPMENT FUND		27,062	12,822	4,793	0	8,720	78,324	8,720
--	--	---------------	---------------	--------------	----------	--------------	---------------	--------------

HOUSING REHAB RLF - FUND 513

HOSPITAL JPA - PROGRAM 4682

ACCO	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
1000	Salaries	0	0	70	0	0	0	0
1100	Worker's Compensation	0	0	1	0	0	0	0
1200	Retirement	0	0	12	0	0	0	0
1310	Health Insurance	0	0	17	0	0	0	0
1400	Dental Insurance	0	0	1	0	0	0	0
1800	Disability Insurance	0	0	1	0	0	0	0
1900	Medicare Taxes	0	0	1	0	0	0	0
1903	Employee Assistance Program	0	0	0	0	0	0	0
TOTAL HOSPITAL JPA		0	0	103	0	0	0	0

GENERAL ADMINISTRATION - PROGRAM 4801

1000	Salaries	0	361	2,642	4,438	5,514	3,141	5,514
1100	Worker's Compensation	0	6	11	3	0	9	0
1200	Retirement	0	74	448	594	0	841	0
1300	Health Insurance	0	0	74	684	0	706	0
1310	Cafeteria plan	0	149	359	0	0	0	0
1400	Dental Insurance	0	13	29	87	0	71	0
1800	Disability Insurance	0	7	41	81	0	67	0
1900	Medicare Taxes	0	6	41	70	0	38	0
1902	Social Security	0	0	0	0	0	0	0
1903	Employee Assistance Program	0	0	1	3	0	1	0
1904	Physical Fitness	0	-3	0	0	0	0	0
1905	FSA Admin Cost	0	0	0	0	0	0	0
1999	Total Benefits and Insurance	0	1,100	0	0	0	0	0
TOTAL GENERAL ADMIN		0	1,713	3,646	5,960	5,514	4,873	5,514

CDBG ACTIVITY - PROGRAM 4802

3600	Professional	0	1,116	3,500	11,021	1,829	7,799	5,859
4000	Special Departmental Expense	0	1,356	0	78,698	0	0	58,000
4400	Utilities	0	2,844	3,016	2,878	1,172	2,478	2,804
5350	Taxes/Fees	0	3,656	0	0	0	1,219	1,219
4000	Special Departmental Expense	0	92	0	735	0	276	276
4650	Maintenance - Structures	0	32,152	2,638	821	0	11,870	0
4650	Taxes/Permits	0	0	61	0	0	0	0
TOTAL CDBG ACTIVITY		0	41,216	9,215	94,153	3,001	23,641	68,157

TOTAL ECONOMIC DEVELOPMENT FUND

0	42,929	12,964	100,113	8,515	28,514	73,671
----------	---------------	---------------	----------------	--------------	---------------	---------------

THIS PAGE INTENTIONALLY LEFT BLANK

FY 16-17 EXPENDITURES –
ELECTRIC FUND

ELECTRIC FUND - FUND 600

ELECTRIC - PROGRAM 4600

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS							
0 Other Adjustments	0	-14,750	0	0	0	-27,592	0
1000 Salaries	584,939	559,876	530,351	695,145	0	602,606	0
1001 Extra Help	0	60	0	765	0	713	0
1002 Overtime	77,748	88,379	69,838	80,530	78,411	51,974	0
1005 Compensated Absences Accrual	-24,025	23,644	0	-3,839	0	0	0
1100 Worker's Compensation	3,106	28,402	12,877	22,542	0	83,225	0
1200 Retirement	127,828	96,715	84,461	103,770	0	221,250	0
1300 Health Insurance	9,746	8,984	7,702	8,072	0	6,215	0
1310 Cafeteria plan	100,898	119,303	95,185	103,476	0	91,938	0
1311 Retiree Health Premiums	11,985	12,770	12,341	14,050	0	13,054	0
1400 Dental Insurance	9,175	9,757	6,184	6,377	0	8,262	0
1700 Physicals	0	122	0	0	0	0	0
1800 Disability Insurance	4,252	8,735	7,300	9,887	0	11,379	0
1900 Medicare Taxes	7,528	7,338	6,158	8,427	0	7,503	0
1902 Social Security	3	9	4	50	0	45	0
1903 Employee Assistance Program	250	238	257	345	0	303	0
1904 Physical Fitness	500	-559	301	0	0	0	0
1905 FSA Admin Cost	139	27	12	0	0	13	0
1998 OPEB Cost	11,372	12,570	13,279	10,819	0	0	0
1999 Total Benefits and Insurance	0	0	0	0	1,241,191	0	1,335,944
TOTAL PERSONNEL COSTS	925,444	961,620	846,250	1,060,416	1,319,603	1,070,888	1,335,944

SERVICES & SUPPLIES

2000 Safety Clothing	8,238	6,655	4,811	8,495	8,000	6,990	8,000
2100 Communications	3,394	2,017	2,738	2,380	2,500	2,409	2,500
2300 Household Expense	30	47	3,277	619	2,000	1,486	2,000
2400 Insurance	28,573	38,011	47,820	52,153	34,491	43,119	34,491
3000 Equipment Maintenance	24,348	29,411	41,197	25,200	8,000	25,952	12,000
3200 Maintenance - Structures	3,499	2,866	2,043	5,997	5,000	3,977	5,000
3300 Memberships	237,852	198,695	7,119	6,734	112,016	81,141	81,141
3500 Office	1,171	4,037	4,263	7,495	2,500	4,574	4,000
3600 Professional	16,069	19,693	29,629	60,006	79,500	47,207	60,000
3700 Publications	135	423	857	96	0	459	0
3800 Rents - Equipment	431	144	95	142	3,000	845	5,000
3950 Small Tools	12,767	9,316	7,289	8,529	8,000	8,284	9,000
3960 Fuel	15,590	16,964	14,702	11,853	14,168	14,422	14,168
3999 Infrastructure Protection	48,254	162,995	167,895	238,555	257,273	206,680	248,455
4000 Special Departmental Expense	85,594	48,349	85,245	56,521	227,500	104,404	174,268
4101 Power Purchase	1,841,216	2,420,049	3,103,372	2,461,855	2,642,111	2,903,220	2,968,497
4300 Transportation and Travel	3,756	6,860	10,830	10,155	7,900	8,936	5,000
4400 Utilities	20,604	15,106	15,470	39,042	15,260	21,220	22,709
4650 Taxes/Permits	0	7,152	0	7,452	0	4,868	0
5050 Rebate Expense	150	0	0	0	0	0	0
5300 Interest on Deposits	0	-18	0	0	0	-6	0
5350 Taxes/Fees	7,010	38	7,448	0	0	2,495	0
5500 Judgements	0	0	0	0	0	0	0
5700 Bad Debt Write Offs	40,150	19,845	0	722,389	35,075	7,692	35,075

ELECTRIC FUND - FUND 600
ELECTRIC - PROGRAM 4600 (continued)

5800 Late Charges - Interest	0	0	0	0	0	0	0
TOTAL SERVICES & SUPPLIES	2,398,831	3,008,655	3,556,100	3,725,668	3,464,295	3,500,371	3,691,305
DEBT SERVICE							
5900 Debt Service - Principal	0	0	0	0	17,958	0	18,546
5901 Debt Service - Interest	5,742	5,289	4,627	3,935	920	3,693	954
TOTAL CAPITAL OUTLAY	5,742	5,289	4,627	3,935	18,878	3,693	19,500
CAPITAL COSTS							
6100 Structures and Improvements	107,734	121,100	32,806	3,596	500,000	164,376	350,000
6300 Equipment	210,788	54,590	28,701	-12,246	122,504	48,387	125,000
6400 Construction CIP - In Progress	0	0	0	0	0	0	0
6401 Structures and Improvements	0	0	-94,951	0	0	-31,650	0
6403 Equipment Capital Outlay	-51,784	168,830	11,436	40,168	0	73,478	0
6404 Inventory Capital Outlay	-142,348	44,947	0	0	0	14,982	0
TOTAL CAPITAL OUTLAY	124,390	389,467	-22,008	31,518	622,504	269,573	475,000
RESERVES							
6500 Reserve	50,000	75,000	1,976	-18,216	0	19,587	0
6501 Improvement Reserve	20,000	0	0	0	0	0	0
6502 Contingency Reserve	150,000	150,000	150,000	0	0	100,000	0
6999 Depreciation Expense	103,202	112,683	74,219	149,085	0	111,996	0
TOTAL RESERVES	323,202	337,683	226,195	130,869	0	231,582	0
INDIRECT COSTS							
7004 Finance Costs	72,929	40,941	63,309	72,436	54,465	57,788	57,749
7009 Legal Costs	500	5,450	0	14,560	0	16,042	13,907
7012 Administration Costs	57,565	42,966	81,533	53,544	64,065	60,527	82,959
7016 Council Costs	0	36,509	40,666	37,283	41,372	38,958	43,388
7020 Engineering Costs	1,738	0	0	0	1,000	333	1,000
TOTAL INDIRECT COSTS	132,732	125,866	185,508	177,823	160,902	173,647	199,003
TOTAL ELECTRIC PROGRAM	3,910,341	4,828,580	4,796,672	5,130,229	5,586,181	5,249,754	5,720,753

ELECTRIC FUND - FUND 600

STREET TREE MAINTENANCE - PROGRAM 4601

PERSONNEL COSTS	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
1000 Salaries	5,360	2,652	5,884	0	0	0	0
1100 Worker's Compensation	32	68	137	0	0	0	0
1200 Retirement	1,402	531	1,168	0	0	0	0
1300 Health Insurance	0	0	0	0	0	0	0
1310 Cafeteria plan	1,670	452	1,601	0	0	0	0
1400 Dental Insurance	139	46	114	0	0	0	0
1800 Disability Insurance	64	43	118	0	0	0	0
1900 Medicare Taxes	90	46	118	0	0	0	0
1903 Employee Assistance Program	3	1	4	0	0	0	0
1904 Physical Fitness	8	-8	0	0	0	0	0
1999 Total Benefits and Insurance	0	0	0	0	0	0	0
TOTAL PERSONNEL COSTS	8,768	3,831	9,144	0	0	0	0

SERVICES & SUPPLIES

2400 Insurance	0	0	0	0	0	0	0
4000 Special Departmental Expense	6,100	3,400	0	0	10,000	0	10,000
TOTAL SERVICES & SUPPLIES	6,100	3,400	0	0	10,000	0	10,000

INDIRECT COSTS

7004 Finance Costs	0	500	0	0	0	0	0
7012 Administration Costs	0	0	0	0	0	0	0
TOTAL INDIRECT COSTS	0	500	0	0	0	0	0

TOTAL STREET TREE MAINTENANCE	14,868	7,731	9,144	0	10,000	0	10,000
--------------------------------------	---------------	--------------	--------------	----------	---------------	----------	---------------

CAPITAL IMPROVEMENTS - PROGRAM 4608

PERSONNEL COSTS

1000 Salaries	88,905	52,748	56,267	19,793	0	4,218	0
1002 Overtime	1,581	259	0	0	0	0	0
1100 Worker's Compensation	732	2,026	1,213	986	0	826	0
1200 Retirement	22,951	11,056	9,639	3,370	0	822	0
1300 Health Insurance	0	24	0	3,180	0	651	0
1310 Cafeteria plan	19,529	11,787	10,284	0	0	0	0
1400 Dental Insurance	1,485	908	662	224	0	80	0
1800 Disability Insurance	1,019	893	987	321	0	98	0
1900 Medicare Taxes	1,549	997	1,045	370	0	82	0
1903 Employee Assistance Program	43	24	31	12	0	2	0
1904 Physical Fitness	105	-75	2	0	0	0	0
TOTAL PERSONNEL COSTS	137,899	80,647	80,130	28,256	0	6,780	0

ELECTRIC FUND - FUND 600
CAPITAL IMPROVEMENTS - PROGRAM 4608 (continued)

SERVICES & SUPPLIES

4000 Special Departmental Expense	-31,576	20,810	199,756	66,879	81,500	92,236	207,000
5800 Late Charges - Interest	0	0	0	0	0	0	0
TOTAL SERVICES & SUPPLIES	-31,576	20,810	199,756	66,879	81,500	92,236	207,000

CAPITAL COSTS

6100 Structures and Improvements	0	225,000	62,115	11,900	80,000	94,754	30,000
6401 Capitalized Structures and Improvem	0	-405,967	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	-180,967	62,115	11,900	80,000	94,754	30,000
TOTAL CAPITAL IMPROVEMENTS	106,323	-79,510	342,001	107,035	161,500	193,770	237,000

ELECTRIC FUND - FUND 600

METER READING - PROGRAM 4181	5,478	1,616	2,281	0	0	0	0
ELECTRIC - PROGRAM 4600	3,910,341	4,828,580	4,796,672	5,130,229	5,586,181	5,249,754	5,720,753
STREET TREE MAINTENANCE - PROGRAM	14,868	7,731	9,144	0	10,000	0	10,000
CAPITAL IMPROVEMENTS - PROGRAM 4608	106,323	-79,510	342,001	107,035	161,500	193,770	237,000
TOTAL ELECTRIC FUND	4,037,010	4,758,417	5,150,098	5,237,264	5,757,681	5,443,524	5,967,753

PUBLIC BENEFITS - FUND 610
CAPITAL IMPROVEMENTS - PROGRAM 4608

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
1000 Salaries	485	0	412	0	0	0	0
1100 Worker's Compensation	4	0	9	0	0	0	0
1200 Retirement	117	0	72	0	0	0	0
1300 Health Insurance	0	0	0	0	0	0	0
1310 Cafeteria plan	86	0	95	0	0	0	0
1400 Dental Insurance	6	0	5	0	0	0	0
1800 Disability Insurance	5	0	8	0	0	0	0
1900 Medicare Taxes	0	0	8	0	0	0	0
1903 Employee Assistance Program	0	0	0	0	0	0	0
1904 Physical Fitness	0	0	0	0	0	0	0
4000 Special Departmental Expense	14,329	0	0	0	0	0	0
6400 Construction	-15,025	0	0	0	0	0	0
TOTAL CAPITAL IMPROVEMENTS	7	0	609	0	0	0	0

PUBLIC BENEFITS - PROGRAM 4610

1000 Salaries	4,910	0	9,193	20,442	0	11,816	0
1100 Worker's Compensation	44	0	7	18,989	0	33	0
1200 Retirement	1,314	0	1,670	3,628	0	3,131	0
1300 Health Insurance	0	0	405	5,226	0	2,846	0
1310 Cafeteria plan	1,205	0	1,124	0	0	0	0
1400 Dental Insurance	103	0	141	333	0	222	0
1800 Disability Insurance	57	0	147	0	0	246	0
1900 Medicare Taxes	100	0	155	91	0	88	0
1902 Social Security	0	0	1	0	0	0	0
1903 Employee Assistance Program	3	0	5	18	0	10	0
1904 Physical Fitness	7	0	0	0	0	0	0
1999 Total Benefits and Insurance	0	0	0	0	14,604	0	15,866
3500 OPEB Cost	0	0	0	0	0	0	0
3600 Professional	0	4,002	8,482	7,697	48,000	17,045	48,000
4000 Special Departmental Expense	127,299	110,076	102,436	91,584	92,000	99,024	92,000
4400 Utilities	0	0	0	0	0	0	0
5700 Bad Debt Write Offs	1,107	0	0	1,808	0	603	603
TOTAL PUBLIC BENEFITS	136,149	114,078	123,766	149,816	154,604	135,065	156,468

PUBLIC BENEFITS - FUND 610

CAPITAL IMPROVEMENTS - PROGRAM 4608	7	0	609	0	0	0	0
PUBLIC BENEFITS - PROGRAM 4610	136,149	114,078	123,766	149,816	154,604	135,065	156,468
TOTAL PUBLIC BENEFITS FUND	136,156	114,078	124,375	149,816	154,604	135,065	156,468

FY 16-17 EXPENDITURES –
WATER FUND

WATER UTILITY FUND - FUND 630

WATER - PROGRAM 4630

ACCO ¹	TITLE	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS								
1000	Salaries	227,095	242,795	259,577	276,250	0	238,940	0
1001	Extra Help	360	799	0	765	0	713	0
1002	Overtime	31,552	34,522	34,835	34,991	32,884	33,713	0
1005	Compensated Absences Accrual	23,340	24,180	-21,956	-39,980	0	0	0
1100	Worker's Compensation	4,595	5,533	9,930	16,884	0	56,715	0
1200	Retirement	48,690	41,409	40,061	40,140	0	72,991	0
1300	Health Insurance	2,212	1,320	2,699	1,326	0	59,135	0
1310	Cafeteria plan	59,892	68,376	60,546	59,599	0	0	0
1311	Retiree Health Premiums	12,656	18,434	15,760	3,705	0	12,633	0
1400	Dental Insurance	5,408	5,625	4,300	3,807	0	4,390	0
1700	Physicals	0	0	0	0	0	0	0
1800	Disability Insurance	2,367	3,775	3,538	3,905	0	4,140	0
1900	Medicare Taxes	2,631	3,101	3,249	4,172	0	3,420	0
1902	Social Security	26	55	6	69	0	45	0
1903	Employee Assistance Program	141	139	156	172	0	151	0
1904	Physical Fitness	310	-281	46	31	0	12	0
1905	FSA Admin Cost	146	75	34	0	0	36	0
1998	OPEB Cost	5,076	5,611	5,928	4,829	0	0	0
1999	Total Benefits and Insurance	0	0	0	0	366,716	0	357,388
TOTAL PERSONNEL COSTS		426,497	455,468	418,709	410,665	399,600	487,034	357,388
SERVICES & SUPPLIES								
2000	Safety Clothing	2,975	1,508	835	795	3,500	1,660	3,500
2100	Communications	110	200	190	40	797	307	600
2300	Household Expense	11,771	11,728	264	0	0	3,997	0
2400	Insurance	18,774	21,373	15,124	16,177	10,642	15,829	10,642
3000	Equipment Maintenance	0	0	21,017	9,378	20,000	12,599	20,000
3300	Memberships	1,480	1,776	1,795	1,814	3,000	2,096	0
3500	Office	1,630	2,190	2,161	4,444	6,000	3,699	6,000
3600	Professional	3,188	3,041	3,669	2,536	15,638	6,221	16,000
3700	Publications	0	0	173	0	1,000	293	1,000
3800	Rents - Equipment	48	95	95	142	257	147	3,000
3950	Small Tools	0	166	85	551	1,544	587	1,500
3960	Fuel	0	6,798	6,880	5,300	6,880	6,465	0
3999	Infrastructure Protection	30,363	60,670	143,316	67,207	51,064	80,564	44,555
4000	Special Departmental Expense	121,591	59,932	65,231	45,750	70,000	60,228	70,000
4300	Transportation and Travel	1,518	1,169	177	993	3,000	1,335	3,000
4350	Tuition Reimbursement	0	0	0	0	0	0	0
4400	Utilities	65,630	81,888	87,216	95,221	89,688	88,503	88,207
4650	Taxes/Permits	0	0	75	128	0	7,782	1,996
5700	Bad Debt Write Offs	9,751	0	1,392	21,281	0	7,558	7,558
5800	Late Charges - Interest	0	0	0	0	0	0	0
1310	Cafeteria plan	59,892	68,376	0	59,599	0	0	0
TOTAL SERVICES & SUPPLIES		328,721	320,910	349,695	331,356	283,010	299,869	277,558

WATER UTILITY FUND - FUND 630

WATER PROGRAM (continued)

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
DEBT SERVICE							
5900 Debt Service - Principal	0	0	0	15,743	68,821	21,141	74,974
5901 Debt Service - Interest	22,967	21,156	18,508	0	2,817	10,620	1,918
TOTAL CAPITAL OUTLAY	22,967	21,156	18,508	15,743	71,638	31,761	76,892
CAPITAL COSTS							
6100 Structures and Improvements	-15,513	0	0	0	7,501	1,875	12,500
6300 Equipment	4,144	0	2,121	103	0	1,979	0
6401 Capitalized Structures and Improvem	0	0	0	0	0	0	0
6403 Equipment	0	-8,551	1,732	0	0	0	0
6404 Inventory Capital Outlay	39,179	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	27,810	-8,551	3,853	103	7,501	3,854	12,500
RESERVES							
6500 Reserve	35,000	33,000	33,000	0	0	33,000	0
6999 Depreciation Expense	201,832	201,830	207,637	201,139	204,134	203,685	203,573
TOTAL RESERVES	236,832	234,830	240,637	201,139	204,134	236,685	203,573
INDIRECT COSTS							
7004 Finance Costs	14,250	22,406	35,704	19,910	30,716	27,184	32,568
7009 Legal Costs	0	25,450	0	14,560	0	8,021	6,954
7011 Corp Yard Costs	112,432	73,439	105,806	90,828	71,865	85,484	63,081
7012 Administration Costs	11,248	17,578	12,998	8,536	10,213	12,331	13,225
7013 Finance Costs	15,000	18,540	18,540	0	0	12,360	12,360
7016 Council Costs	0	12,453	6,483	5,943	6,596	7,869	6,917
7020 Engineering Costs	4,000	0	0	0	11,000	3,667	5,000
TOTAL INDIRECT COSTS	156,930	169,866	179,531	139,777	130,390	156,916	140,105
TOTAL WATER PROGRAM	1,199,757	1,193,679	1,210,933	1,098,783	1,096,272	1,216,120	1,068,016

WATER UTILITY FUND - FUND 630

METER READING - PROGRAM 4181	4,067	3,319	2,463	0	0	0	0
STREET TREE MAINTENANCE - PROGRAM	0	0	1,628	0	0	0	0
CAPITAL IMPROVEMENTS - PROGRAM 4	1,999	1,240	946	0	0	0	0
WATER - PROGRAM 4630	1,199,757	1,193,679	1,210,933	1,098,783	1,096,272	1,216,120	1,068,016
TOTAL WATER FUND	1,205,823	1,198,238	1,215,970	1,098,783	1,096,272	1,216,120	1,068,016

THIS PAGE INTENTIONALLY LEFT BLANK

FY 16-17 EXPENDITURES –
SEWER FUND

SEWER UTILITY FUND - FUND 650 (continued)

SEWER OPERATING - PROGRAM 4650

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS							
1000 Salaries	37	229	72,834	105,497	0	64,241	0
1001 Extra Help	0	0	0	362	0	0	0
1100 Worker's Compensation	0	7	45	90	0	271	0
1200 Retirement	9	64	13,350	14,310	0	20,198	0
1300 Health Insurance	0	0	2,061	15,323	0	16,035	0
1310 Cafeteria plan	9	120	17,904	17,456	0	0	0
1400 Dental Insurance	1	11	1,631	1,515	0	1,566	0
1800 Disability Insurance	0	5	1,174	1,589	0	1,258	0
1900 Medicare Taxes	1	4	1,114	1,269	0	792	0
1902 Social Security	0	0	4	0	0	0	0
1903 Employee Assistance Program	0	0	48	64	0	50	0
1998 Sewer Operating	0	0	12	0	0	0	0
1998 OPEB Cost	0	0	0	0	0	0	0
1999 Total Benefits and Insurance	0	0	0	0	139,868	0	140,146
TOTAL PERSONNEL COSTS	57	440	110,177	157,475	139,868	104,411	140,146
SERVICES & SUPPLIES							
2400 Insurance	0	0	0	0	0	0	0
3500 Office	0	0	0	0	0	0	0
3600 Professional	0	0	0	0	0	0	0
3999 Infrastructure Protection	0	0	0	0	53,662	53,662	0
4000 Special Projects	24	1,300	0	0	0	0	7,768
4300 Transportation and Travel	0	100	0	0	0	0	0
5700 Bad Debt Write Offs	7,080	0	1,537	182,500	0	61,346	61,346
TOTAL SERVICES & SUPPLIES	7,104	1,400	1,537	182,500	53,662	115,008	69,114
DEBT SERVICE							
5901 Debt Service - Interest	108,303	106,674	52,141	51,136	75,000	71,238	62,200
TOTAL CAPITAL OUTLAY	108,303	106,674	52,141	51,136	75,000	71,238	62,200
CAPITAL COSTS							
6300 Equipment	56	-1,239	0	5,631	0	1,877	3,000
TOTAL CAPITAL OUTLAY	56	-1,239	0	5,631	0	1,877	3,000
RESERVES							
6500 Reserve	50,475	50,000	60,475	0	53,650	41,031	0
6501 Improvement Reserve	94,000	94,000	50,000	0	0	48,000	0
6999 Depreciation	114,584	388,989	428,077	128,438	0	315,168	315,168
TOTAL RESERVES	259,059	532,989	538,552	128,438	53,650	404,199	315,168

SEWER UTILITY FUND - FUND 650

SEWER OPERATING - PROGRAM 4650 (continued)

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
INDIRECT COSTS							
7004 Finance Costs	0	0	289	327	249	216	264
7011 Corp Yard Costs	0	53,582	0	0	0	13,396	0
7012 Administration Costs	0	0	4,211	2,766	3,309	2,571	4,285
7016 Council Costs	0	0	2,101	1,926	2,137	1,541	2,242
4651 Other Adjustments	-5,096	0	0	0	0	0	0
TOTAL INDIRECT COSTS	-5,096	53,582	6,601	5,019	5,695	17,724	6,790
TOTAL SEWER OPERATING PROGRAM	369,483	693,846	709,008	530,199	327,875	714,457	596,418

SEWER UTILITY FUND - FUND 650 (continued)

SEWER PLANT - PROGRAM 4651

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS							
1000 Salaries	106,725	114,680	94,997	87,184	0	87,895	0
1001 Extra Help	473	0	0	0	0	0	8,000
1002 Overtime	15,528	17,086	17,399	17,319	16,341	16,586	0
1005 Compensated Absences Accrual	4,061	13,494	-48,830	11,302	0	0	0
1100 Worker's Compensation	2,238	2,150	6,480	9,198	0	34,601	0
1200 Retirement	22,645	22,820	15,653	15,254	0	38,308	0
1300 Health Insurance	1,597	1,109	552	24,251	0	28,425	0
1310 Cafeteria plan	17,723	29,791	20,679	0	0	0	0
1311 Retiree Health Premiums	1,748	2,493	7,703	11,364	0	7,187	0
1400 Dental Insurance	2,337	2,373	1,119	1,137	0	1,737	0
1800 Disability Insurance	1,068	1,737	1,362	1,304	0	1,654	0
1900 Medicare Taxes	1,084	1,383	827	1,514	0	1,517	0
1902 Social Security	31	1	0	0	0	0	0
1903 Employee Assistance Program	58	61	54	50	0	56	0
1904 Physical Fitness	170	-235	16	0	0	0	0
1905 FSA Admin Cost	52	0	0	8,422	0	2,807	0
1999 Total Benefits and Insurance	5,096	9,785	0	0	151,442	0	132,943
TOTAL PERSONNEL COSTS	182,634	218,728	118,011	188,300	167,783	220,772	140,943
SERVICES & SUPPLIES							
2000 Safety Clothing	0	0	0	0	500	125	0
2100 Communications	3,759	3,328	7,782	2,976	4,956	4,761	0
2400 Insurance	2,006	4,536	4,929	5,297	4,116	4,719	4,116
3000 Equipment Maintenance	14,366	9,165	4,225	4,286	10,000	6,919	10,000
3200 Maintenance - Structures	2,262	4,858	585	537	6,000	2,995	6,000
3300 Memberships	132	0	0	0	500	125	0
3500 Office	732	638	1,235	3,080	4,000	2,238	1,500
3600 Professional	12,302	11,474	22,494	20,380	28,000	20,587	28,000
3700 Publications	0	0	0	0	100	25	0
3800 Rents - Equipment	23	46	23	61	500	158	500
3970 Chemicals	975	0	2,095	0	1,000	774	1,500
3975 Testing and Lab	0	5,400	6,587	6,816	7,500	6,576	7,500
4000 Special Departmental Expense	23,438	4,290	19,189	10,695	20,000	13,544	20,000
4300 Transportation and Travel	0	250	0	0	1,000	313	2,000
4400 Utilities	103,136	111,331	116,047	117,431	94,314	109,781	113,647
4650 Taxes/Permits	5,385	15,374	18,660	23,997	13,140	17,793	18,956
TOTAL SERVICES & SUPPLIES	168,516	170,690	203,851	195,556	195,626	191,431	213,719
DEBT SERVICE							
5900 Debt Service - Principal	0	0	0	51,591	0	17,197	47,000
5901 Debt Service - Interest	0	0	52,580	0	100,676	51,085	81,637
TOTAL CAPITAL OUTLAY	0	0	52,580	51,591	100,676	68,282	128,637

SEWER UTILITY FUND - FUND 650

SEWER PLANT - PROGRAM 4651 (continued)

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
CAPITAL COSTS							
6100 Structures and Improvements	11,397	67	0	13,610	13,000	6,669	30,000
3000 Equipment Maintenance	960	0	1,548	0	3,000	1,137	6,000
6400 Construction CIP - In Progress	0	0	0	0	0	0	0
6404 Inventory Capital Outlay	869	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	13,226	67	1,548	13,610	16,000	7,806	36,000
RESERVES							
6501 Improvement Reserve	43,200	8,200	8,000	0	0	5,400	0
6999 Depreciation	-1,236	0	0	0	0	0	0
TOTAL RESERVES	41,964	8,200	8,000	0	0	5,400	0
INDIRECT COSTS							
7004 Finance Costs	2,254	6,964	12,632	14,452	10,867	11,229	11,523
7009 Legal Costs	0	12,725	0	14,560	0	8,021	6,954
7011 Corp Yard Costs	36,845	33,138	50,267	41,163	34,142	39,677	34,142
7012 Administration Costs	74,727	10,714	8,004	5,256	6,289	7,566	8,144
7016 Council Costs	0	11,868	3,993	3,661	4,062	5,896	4,260
7020 Engineering Costs	3,221	0	0	0	0	0	0
TOTAL INDIRECT COSTS	113,826	75,409	74,896	79,092	55,361	72,389	65,022
TOTAL SEWER PLANT	520,166	473,094	458,886	528,149	535,446	566,081	584,322

SEWER UTILITY FUND - FUND 650 (continued)

SEWER TOWN - PROGRAM 4652

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS							
1000 Salaries	108,801	105,612	135,492	81,535	0	59,275	0
1001 Extra Help	0	20	2,880	0	0	0	0
1002 Overtime	16,702	17,940	17,579	17,486	16,998	17,243	0
1005 Compensated Absences Accrual	3,266	9,289	-15,392	1,201	0	0	0
1100 Worker's Compensation	2,777	2,727	9,625	9,397	0	26,422	0
1200 Retirement	29,901	22,647	6,882	10,610	0	18,927	0
1300 Health Insurance	1,787	1,109	14,589	22,494	0	13,064	0
1310 Cafeteria plan	30,083	36,166	0	0	0	0	0
1311 Retiree Health Premiums	10,162	14,575	5,125	0	0	6,567	0
1400 Dental Insurance	3,398	3,074	798	1,595	0	978	0
1800 Disability Insurance	1,432	2,084	1,824	1,391	0	1,305	0
1900 Medicare Taxes	1,406	1,433	715	1,325	0	984	0
1902 Social Security	1	3	181	0	0	0	0
1903 Employee Assistance Program	84	74	47	103	0	62	0
1904 Physical Fitness	157	-106	40	240	0	99	0
1905 FSA Admin Cost	39	48	22	0	0	23	0
1999 Total Benefits and Insurance	0	0	0	0	118,736	0	113,548
TOTAL PERSONNEL COSTS	209,996	216,695	180,407	147,377	135,734	144,950	113,548
SERVICES & SUPPLIES							
2100 Communications	2,000	100	95	0	0	65	0
2400 Insurance	10,316	17,091	24,528	23,575	15,508	20,176	15,508
3000 Equipment Maintenance	17,711	13,476	13,060	10,849	20,000	14,346	20,000
3300 Memberships	0	0	0	3,002	3,003	3,005	3,006
3500 Office	1,189	911	1,394	1,815	2,500	1,655	2,500
3600 Professional	0	9,107	595	990	1,000	2,923	0
3700 Publications	141	0	0	0	800	200	1,000
3800 Rents - Equipment	23	467	46	842	1,000	589	0
3975 Testing and Lab	0	733	373	0	1,000	527	0
3999 Infrastructure Protection	23,644	48,707	33,579	57,633	0	46,640	66,875
4000 Special Departmental Expense	22,097	26,450	18,234	26,539	50,000	30,306	50,000
4400 Utilities	36,284	92,151	41,065	39,002	39,003	39,005	39,006
5700 Bad Debt Write Offs	0	0	0	0	0	0	0
TOTAL SERVICES & SUPPLIES	113,405	209,193	132,969	164,247	133,814	159,436	197,895
CAPITAL COSTS							
6100 Structures and Improvements	0	0	0	12,203	0	4,068	15,000
6300 Equipment Maintenance	353	0	1,981	0	0	991	0
6400 Construction CIP - In Progress	0	0	0	0	0	0	0
6403 Inventory Capital Outlay	0	0	0	0	0	0	0
6999 Depreciation	17,388	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	17,741	0	1,981	12,203	0	5,058	15,000

SEWER UTILITY FUND - FUND 650

SEWER TOWN - PROGRAM 4652 (continued)

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
INDIRECT COSTS							
7004 Finance Costs	7,364	17,584	12,755	14,593	10,973	13,976	11,635
7009 Legal Costs	0	12,725	0	0	0	16,042	13,907
7011 Corp Yard Costs	56,347	4,542	50,267	41,163	34,142	32,528	34,142
7012 Administration Costs	5,637	14,425	4,943	3,246	3,884	6,624	5,029
7016 Council Costs	0	5,000	2,465	2,260	2,508	3,058	2,630
7020 Engineering Costs	2,500	0	0	0	7,000	2,333	6,000
TOTAL INDIRECT COSTS	69,348	54,276	70,430	61,262	51,507	72,229	67,343
TOTAL SEWER TOWN PROGRAM	410,490	480,164	385,787	385,089	321,055	381,672	393,787

SEWER UTILITY FUND - FUND 650 (continued)

SEWER BCHA - PROGRAM 4653

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS							
1000 Salaries	4,009	4,197	0	2,848	0	905	0
1005 Compensated Absences Accrual	145	4,987	-9,335	195	0	0	0
1100 Worker's Compensation	248	209	0	543	0	652	0
1200 Retirement	1,294	1,125	0	802	0	275	0
1300 Health Insurance	0	0	0	1,354	0	1,181	0
1310 Cafeteria plan	1,476	1,572	0	0	0	0	0
1400 Dental Insurance	102	115	0	81	0	32	0
1800 Disability Insurance	60	93	0	70	0	26	0
1900 Medicare Taxes	18	14	0	70	0	25	0
1903 Employee Assistance Program	3	3	0	2	0	0	0
1904 Physical Fitness	2	-5	0	0	0	-2	0
1999 Total Benefits and Insurance	0	0	0	0	0	0	0
3000 Equipment	132	171	0	0	0	0	0

TOTAL PERSONNEL COSTS	7,489	12,481	-9,335	5,965	0	3,095	0
------------------------------	--------------	---------------	---------------	--------------	----------	--------------	----------

INDIRECT COSTS

7004 Finance Costs	0	0	2,998	3,430	2,579	2,252	2,735
7011 Corp Yard Costs	1,761	1,390	117	5,402	79	1,747	79
7012 Administration Costs	0	0	207	162	163	133	211
7016 Council Costs	0	0	103	133	105	85	110

TOTAL INDIRECT COSTS	1,761	1,390	3,425	9,127	2,926	4,217	3,135
-----------------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

TOTAL SEWER BCHA	9,250	13,871	-5,910	15,092	2,926	7,312	3,135
-------------------------	--------------	---------------	---------------	---------------	--------------	--------------	--------------

SEWER IND PARK - PROGRAM 4657

3600 Professional	0	8,705	27,305	0	0	0	0
6100 Structures and Improvements	0	0	0	0	0	0	0

TOTAL SEWER IND PARK	0	8,705	27,305	0	0	0	0
-----------------------------	----------	--------------	---------------	----------	----------	----------	----------

SEPTAGE HAULERS - PROGRAM 4658

2400 Insurance	41	0	1,000	0	0	0	0
4000 Special Departmental Expense	0	-467	0	0	0	0	0
4400 Utilities	1,238	1,666	1,212	996	1,398	1,318	1,298
7004 Finance Costs	106	0	116	133	100	87	106
7011 Corp Yard Costs	0	0	117	5,402	79	1,400	79
7012 Administration Costs	84	0	44	30	35	27	45
7016 Council Costs	0	0	22	21	22	16	23

TOTAL SEPTAGE HAULERS	1,469	1,199	2,511	6,582	1,634	2,848	1,552
------------------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

SEWER UTILITY FUND - FUND 650

SPECIAL PROJECTS - PROGRAM 4999	0	1,538	672	0	0	0	0
SEWER OPERATING - PROGRAM 4650	369,483	693,846	709,008	530,199	327,875	714,457	596,418
SEWER PLANT - PROGRAM 4651	520,166	473,094	458,886	528,149	535,446	566,081	584,322
SEWER TOWN - PROGRAM 4652	410,490	480,164	385,787	385,089	321,055	381,672	393,787
SEWER BCHA - PROGRAM 4653	9,250	13,871	-5,910	15,092	2,926	7,312	3,135
SEWER IND PARK - PROGRAM 4657	0	8,705	27,305	0	0	0	0
SEPTAGE HAULERS - PROGRAM 4658	1,469	1,199	2,511	6,582	1,634	2,848	1,552
TOTAL SEWER FUND	1,310,858	1,672,417	1,578,259	1,465,111	1,188,937	1,672,371	1,579,213

THIS PAGE INTENTIONALLY LEFT BLANK

FY 16-17 EXPENDITURES –
SENIOR TAXI FUND

SB 325 TAXI FUND - FUND 700
SB 325 SENIOR TAXI - PROGRAM 4700

	AUDITED FY 11-12	AUDITED FY 12-13	AUDITED FY 13-14	AUDITED FY 14-15	ADOPTED FY 15-16	PROJ. FY 15-16	ADOPTED FY 16-17
PERSONNEL COSTS							
1000 Salaries	51,268	54,153	57,624	57,158	0	50,152	0
1001 Extra Help	9,430	8,936	6,246	14,120	0	15,609	0
1002 Overtime	5,220	5,744	5,440	276	4,122	482	0
1005 Compensated Absences Accrual	-1,277	583	8,160	610	0	0	0
1100 Worker's Compensation	1,019	2,256	1,181	404	0	1,535	0
1200 Retirement	12,007	9,521	9,262	10,338	0	19,470	0
1300 Health Insurance	0	0	0	10,080	0	10,394	0
1310 Cafeteria plan	17,313	18,558	13,615	0	0	0	0
1400 Dental Insurance	1,293	1,399	717	425	0	469	0
1700 Physicals	0	0	0	0	0	0	0
1800 Disability Insurance	607	914	819	849	0	976	0
1900 Medicare Taxes	944	984	970	1,020	0	960	0
1902 Social Security	780	724	444	875	0	969	0
1903 Employee Assistance Program	41	39	46	51	0	42	0
1904 Physical Fitness	300	-277	582	100	0	0	0
1998 OPEB Cost	52	944	997	812	0	0	0
1999 Total Benefits and Insurance	0	0	0	0	106,518	0	124,577
TOTAL PERSONNEL COSTS	98,997	104,478	106,103	97,118	110,640	101,057	124,577
SERVICES & SUPPLIES							
2100 Communications	752	777	1,114	1,037	1,000	1,002	970
2400 Insurance	842	1,347	1,599	1,515	1,222	1,421	1,222
3000 Equipment Maintenance	127	5,006	2,174	7,904	5,000	5,002	4,866
3500 Office	363	0	407	0	257	166	143
3600 Professional	5,500	343	595	686	2,146	943	642
3700 Publications	0	0	0	0	0	0	0
3960 Fuel	6,851	8,125	7,759	9,546	8,000	8,000	8,421
4000 Special Departmental Expense	1,377	1,089	132	302	3,000	3,000	5,000
4300 Transportation and Travel	100	0	0	0	0	0	2
TOTAL SERVICES & SUPPLIES	15,912	16,687	13,780	20,990	20,625	19,533	21,266
CAPITAL COSTS							
6999 Depreciation Expense	11,664	6,804	-2	0	0	3,401	68,401
TOTAL CAPITAL OUTLAY	11,664	6,804	-2	0	0	3,401	68,401
INDIRECT COSTS							
7004 Finance Costs	0	4,063	6,417	7,341	5,521	5,835	5,853
7012 Administration Costs	0	2,932	0	0	0	733	0
TOTAL INDIRECT COSTS	0	6,995	6,417	7,341	5,521	6,568	5,853
TOTAL SB 325 TAXI FUND	126,573	134,964	126,298	125,449	136,786	130,559	220,097

BUDGET RESOLUTIONS

EXHIBIT A - Gann Initiative - Appropriation Limit Calculation
 For the Fiscal Year ended June 30, 2017

2016-2017 Appropriation Limit Calculation

Price factor information:

Prior year amount	3.82
Current year amount	5.37

Population information:

Prior year population	6,595
Current year population	6,575

Per Capita Change: 5.3700

Population Change: (0.3100)

Per Capita converted to a ratio: $\frac{5.37 + 100}{100} = 1.053700$

Population converted to a ratio: $\frac{-0.31 + 100}{100} = 0.996900$

Calculation of factor for FY 2016-2017: $1.0503700 \times 1.003100 = 1.050434$

2016-2017 Appropriation Limit:

2015-2016 Appropriation Limit	\$18,536,935
Multiplied by Factor	<u>1.050434</u>
2016-2017 Appropriation Limit	<u>\$19,471,818</u>

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRIDLEY
ADOPTING A BUDGET FOR FISCAL YEAR 2016-2017**

WHEREAS, a proposed 2016-2017 budget was presented to the City Council of the City of Gridley on June 6th and 8th; and

WHEREAS, the Council desires to incorporate the proposed changes, additions, and deletions discussed at various budget study sessions and special council meetings into the proposed 2016-2017 budget as detailed in the minutes of the pertinent meetings; including the removal of a 5% furlough for the Police Chief, Finance Director, Electric Superintendent, and IT Manager, and the other operational cuts discussed throughout the budget process.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the City Council of the City of Gridley does hereby adopt the budget for the City for 2016-2017, as shown below (and as shown in Exhibit A):

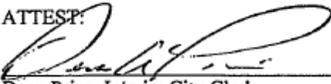
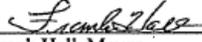
SUMMARY OF 16-17 BUDGET

FUND	FY 16-17 APPROPRIATION AUTHORITY
GENERAL FUND	
ADMINISTRATION	
CITY COUNCIL	\$ 99,945
CODE ENFORCEMENT	\$ 31,160
CLERK/ADMINISTRATION	\$ 196,252
CITY ATTORNEY	\$ 14,179
CITY HALL MAINTENANCE	\$ 54,886
INSURANCE/CONTRIBUTIONS	\$ 15,000
FINANCE	\$ 197,714
PUBLIC SAFETY	
POLICE DEPARTMENT	\$ 2,810,603
BINTF	\$ 164,355
PD MAINTENANCE	\$ 7,023
ANIMAL CONTROL	\$ 114,128
FIRE DEPARTMENT	\$ 788,250
DEVELOPMENT	
BUILDING INSPECTION	\$ 132,601
PLANNING	\$ 119,948
PUBLIC WORKS	
STREET MAINTENANCE	\$ 161,137
CORP YARD	\$ 172,589
PROP 40 WATER	\$ 1,183
PARKS & RECREATION	
PARKS	\$ 164,244
RECREATION COORD.	\$ 158,700
TOTAL GENERAL FUND	\$ 5,403,897
SPECIAL REVENUE FUNDS	
2008 SERIES A - FUND 204	\$ 265,675
2008 SERIES B - FUND 206	\$ 88,550
SUCCESSOR AGENCY - FUND 215	\$ 17,265
GAS TAX 2105 - FUND 390	\$ 354,180
GAS TAX 2103 - FUND 395	\$ 57,809
GAS TAX 2106 - FUND 400	\$ 110,871
GAS TAX 2107 - FUND 410	\$ 32,527
SB 325 - FUND 430	\$ 48,527
TRAFFIC SAFETY - FUND 440	\$ -
BOAT RAMP - FUND 480	\$ -
ECON DEVEL CDBG REHAB - FUND 511	\$ 8,720
HOUSING REHAB RLF - FUND 513	\$ 73,671
FLOOD MAINT. # 1 (RICHINS) - FUND 580	\$ 4,254
FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 581	\$ 72,959
FLOOD MAINT. # 3 (HERON LANDING) - FUND 582	\$ 66,594
FLOOD MAINT. # 6 (SCROGGINS) - FUND 583	\$ 709
COPS GRANTS FUND - FUND 672	\$ 140,000
TOTAL SPECIAL REVENUE FUNDS	\$ 1,342,311

ENTERPRISE FUNDS

ELECTRIC FUND - FUND 600		
ELECTRIC - PROGRAM 4600	\$	5,730,753
CAPITAL IMPROVEMENTS - PROGRAM 4608	\$	237,000
PUBLIC BENEFITS - FUND 610		
	\$	156,468
WATER UTILITY FUND - FUND 630		
WATER - PROGRAM 4630	\$	1,068,016
SEWER UTILITY FUND - FUND 650		
SEWER OPERATING - PROGRAM 4650	\$	596,418
SEWER PLANT - PROGRAM 4651	\$	584,322
SEWER TOWN - PROGRAM 4652	\$	393,787
SEWER BCHA - PROGRAM 4653	\$	3,135
SEPTAGE HAULERS - PROGRAM 4658	\$	1,552
SB 325 TAXI FUND - FUND 700	\$	220,097
TOTAL ENTERPRISE FUNDS	\$	8,991,546
TOTAL ALL FUNDS	\$	15,737,754

I HEREBY CERTIFY that the foregoing resolution was duly introduced and passed at a special meeting of the City Council of the City of Gridley held on the 27th day of June 2016, by the following vote:

AYES:	COUNCIL MEMBERS	<u>Draper, Stiles, Borges, Hall</u>
NOES:	COUNCIL MEMBERS	<u>Johnson</u>
ABSENT:	COUNCIL MEMBERS	<u>none</u>
ABSTAIN:	COUNCIL MEMBERS	<u>none</u>
ATTEST:		APPROVE:
	<u>Dean Price, Interim City Clerk</u>	
		<u>Frank Hall, Mayor</u>

THIS PAGE INTENTIONALLY LEFT BLANK