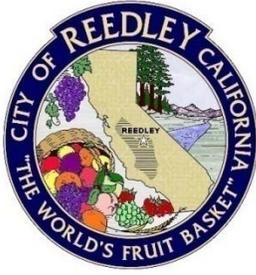


City of Reedley

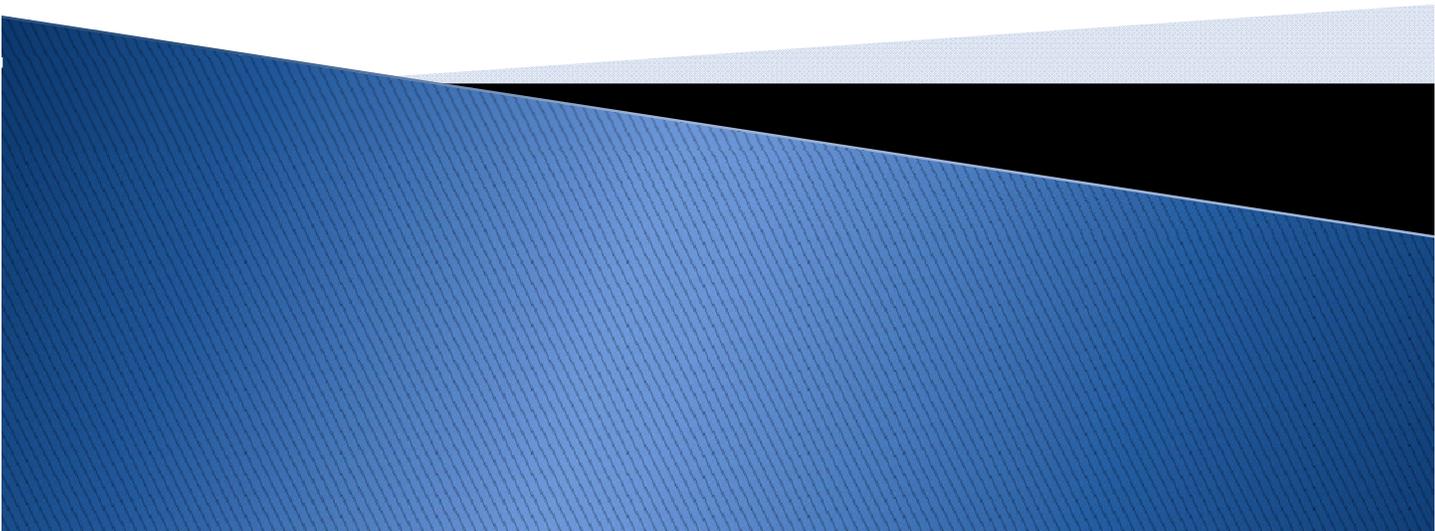
2015-16 Adopted Budget





City of Reedley

2015-16 Adopted Budget





City of Reedley



Anita Betancourt
Mayor Pro Tempore



Ray Soleno
Mayor



Mary Fast
Councilmember

City Council



Robert Beck
Councilmember



Henry Rodriguez
Councilmember



City of Reedley

City Staff

Nicole R. Zieba
City Manager

Sylvia Plata
City Clerk

Joe Garza
Chief of Police

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Public Works Director

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Community
Development Director

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Community Services
Director



Acknowledgements

Special thanks to Lori Oken & Tiffany Couto of the Administrative Services Department for their invaluable work over the many hours required to put this document together.

**WELCOME TO
REEDLEY**

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City of Reedley

Letter from the City Manager



City of Reedley

NICOLE R. ZIEBA
OFFICE OF THE CITY MANAGER
1717 Ninth Street
Reedley, Ca. 93654

May 4, 2015

TO: Mayor Ray Soleno
Council Member Robert Beck
Council Member Anita Betancourt
Council Member Mary Fast
Council Member Rick Rodriguez

FROM: Nicole R. Zieba
City Manager

2015-16 Budget

It is my great honor to present this 2015-2016 Budget to the community and City Council for consideration. This balanced budget proposal represents the cumulative work of each department in the City. Staff at all levels of the organization played a key role in evaluating the City's cornerstones and goals, establishing specific strategies and tactics to meet those goals, and analyzing the needed resources to accomplish the tasks necessary to reach the outcomes. Public input from various City Commission meetings (Parks and Recreation, Commission on Aging, Measure G, Traffic Safety), Chamber of Commerce meetings, Champions For Change sessions, Neighborhood Watch meetings, civic club meetings, constituent calls and emails, and a host of other sources was considered and integrated, where feasible, into departmental budgets.

This document reflects a very conservative approach to the public's finances, as California is still in a recovery mode from the terrible fiscal crisis that hit the State. This conservative fiscal position does not mean that future goals and objectives are put aside, but rather, that each dollar spent is leveraged to its maximum so that we can continue to aggressively pursue the goals that our community so desperately needs. These needs can be captured in the City's four Cornerstone Areas:

- *Enhancing Public Safety*
- *Revitalizing the Community*
- *Championing Solid Financial Management*
- *Demonstrating City Hall Efficacy*

Specific goals, outcomes, and strategies to reach the outcomes under each of the Cornerstones can be found on Page 12 of this Proposed Budget and also in each department's budget pages.

The Council and community will notice that this year's budget differs slightly in format from past fiscal year budgets. This document represents the next step in the long-term evolution of City Hall transparency and public accessibility. Changes this year include the addition of the Council-adopted long-term fiscal policies, such as the General Fund Reserve policy, the Fund Balance Policy, and Capital and Debt Issuance Policies. The budget is clearly broken out by department, with each department's accomplishments of the past year, goals for the next year, and unmet challenges and needs laid out in a concise and easy-to-read format. The leadership staff's goal is to present the community with a document that nearly every Reedley resident can pick up and understand. Even with limited financial skills, taxpayers can identify where their money is going and what it is being used for. Much effort was made to get to this level of clarity in the City's annual budget, and further effort will be made to continually refine this transparency in each and every future budget document.

This past fiscal year has been nothing short of historic, in terms of the challenges municipalities have faced. The slow economic recovery of California, and particularly of the Central Valley, continues to stymie efforts to improve the quality of life for our residents. The unprecedented drought conditions create more uncertainty, as the Central Valley's economy is still heavily reliant upon agriculture. Reedley has just emerged from a dismal 30% unemployment rate and is finally below 20%, and now the drought promises to destroy much of that job growth as farmworkers, packing plant workers, and agriculture-related employees will be out of jobs. As we often hear in the Central Valley, "No Water, No Jobs". This crisis further strains Reedley's ability to fully emerge from a state of fiscal emergency. However, this City has emerged from fiscal crisis in the recent past with strong leadership from the Council and smart planning from staff, and it will do so again.

Fiscal Position

The summary below provides a high level overview of the key figures in this year's budget. The overall trend of the budget is not significantly different than the previous year's, in that there are no major changes to any department's operating budgets and no additional staff are being requested, nor are any staff being reduced.

Sales Tax

For FY 2014-15 (year ending June 30, 2015), staff estimates the City will receive \$1,570,000 in sales tax revenue, a 3.78% decrease from the Adopted Budget amount of \$1,631,724. Like most other cities, Reedley has experienced a slow recovery in sales tax revenue since the 2009-10 fiscal year. Sales tax receipts started the year as expected, with modest growth in the first quarter, however by the end of the 3rd quarter (March 2015), total receipts had fallen slightly below the period 12 months prior. In reviewing the latest data, most of the decrease is thought to be associated with the declining price of gasoline and other transportation-related items. The retail sector has remained constant, and is even expected to grow slightly due to new businesses in Reedley. For 2015-16, staff is conservatively budgeting sales tax growth at 3.0% over the year-end estimate, primarily due to the anticipated one-time effect of the end of the Triple-Flip, a complex, decade-old mechanism affecting state and local finances in California.

Triple flip reimbursements to cities have been effectively one quarter (three months) behind since the beginning of the triple flip. Because of the overlap of the return of the full 1 percent rate and the delayed triple flip compensation, cities and counties will see a

small increase in net sales tax revenues of up to six percent in FY 2015-16, depending on accrual policies and the magnitude of true-ups. Given that Reedley sales tax receipts are softening slightly, staff feels that a modest 3.0% growth factor is appropriate for FY 2015-16.

For FY 2015-16, staff estimates the City will receive \$1,121,400 in public safety sales tax revenue, a 4.65% increase over the Adopted Budget amount of \$1,071,564. For 2015-16, staff is estimating public safety sales tax growth at 2.0%. Sales tax is a relatively volatile revenue source, and should continue to be budgeted conservatively.

Sales and Use Tax revenue distributions to local agencies follow a delayed schedule. Payments for a three month quarter are made in three monthly installments plus a true-up payment in the fourth month. So for the First quarter January-February-March, the payments are made in March (30% of estimate), April (30% of estimate), and May (40% of estimate) with a true-up based on actuals in June.

Property Tax

For FY 2014-15 staff estimates the City will receive \$1,001,691 in secured property tax revenue, which is 2.33% higher than the Adopted Budget amount of \$978,845, and the first time *secured* property tax revenue will exceed \$1 million. The 2015-16 Proposed Budget assumes 3.0% growth in secured property tax, or \$1,031,742. Staff surveyed neighboring cities to find out how they were forecasting property tax next year, with the majority responding that they were budgeting in the range of 3%-5%, with those cities experiencing higher levels of development at the top of the range.

General Fund and Reserves

The General Fund Reserve is an essential part of the City's financial management strategy to address unanticipated expenses and weather negative economic trends. In April 2014, the City Council established a policy for the City to work towards and maintain a minimum level of cash on hand, equivalent to 60 days operating expenditures, in the City's General Fund Reserve. Based on the current Adopted General Fund Budget, the 60-day reserve target is \$1,239,534; however per policy, this threshold will be recalculated later this year once the City's annual budget is adopted. The General Fund Reserve is expected to have an ending balance of \$1,180,221 and \$1,230,315 at June 30, 2014 and 2015 respectively.

The growth in the Reserve in FY 2014-15 is primarily the result of the City Council prudently approving a \$200,000 contribution to the Reserve in October 2014. The contribution was made possible by a higher than anticipated carryover in the General Fund, derived from higher revenues in some tax and program areas, and lower than anticipated expenditures in Department operational budgets. In FY 2015-16 the Reserve is anticipated to grow by an additional \$50,094, attributed to the loan repayment from the Municipal Airport of \$30,094, and anticipated interest earnings of \$20,000. No additional contributions or use of the Reserve is requested in the Proposed Budget. Staff anticipates that the Reserve balance will continue to be just shy of meeting the 60-day threshold set forth in the policy. The City Council will have the ability to consider options for further contributions to the Reserve during budget deliberations, or during next year's mid-year budget review, when all relevant economic factors are considered.

Personnel Costs

The City's labor agreements with both its General Services Unit and the Reedley Police Officers' Association are ending June 30, 2015. City staff has begun successor MOU negotiations with both units, however staff have not come to a tentative agreement as of the date of the transmittal of the Proposed Budget. The Proposed Budget includes certain assumptions about wage and salary increases, and those estimates will be tightened up and included in the final budget document, if negotiations are concluded

before the Adopted Budget is voted upon by the City Council. Should negotiations continue into the new fiscal year and vary from the assumptions made by staff, a budget amendment may be necessary.

New part-time classifications for Office Assistant, Laborer, and Mechanic Assistant have been added to the part-time section of the Master Salary Table. These are classification changes only; no new employees are being requested. The new classifications are requested as there are a handful of part-time employees who are currently in classifications that are used for full-time positions. With the changes to sick leave provisions in AB 1522 (sick leave for part-time positions) and upcoming impacts from the Affordable Care Act, it is important to have part-time employees in separate classifications for purposes of benefit accruals and contributions. The City is being impacted by the back-to-back increases to California minimum wage, and has budgeted for all minimum wage positions to move to \$10.00 per hour effective January 1, 2016. The largest impact of the minimum wage hikes and paid sick leave for part-time staff is to the programs administered by the Community Services Department, which relies heavily on seasonal and part-time staff for much of its direct services to the public and youth. In April 2015, the City Council adopted modest increases to most program fees impacted by the part-time wage and benefit increases.

Pension Costs

On April 17, 2013, the CalPERS Board of Administration approved a recommendation to change the CalPERS amortization and rate smoothing policies. Beginning with the June 30, 2013 valuations that set the 2015-16 rates, CalPERS will employ an amortization and smoothing policy that will pay for all gains and losses over a fixed 30-year period with the increases or decreases in the rate spread directly over a 5-year period. These changes and other factors, such as improved mortality rates and a reduced assumption on investment returns will force the City to contribute more to pension payments starting in FY 15-16. The following tables demonstrate the current and projected pension contribution rates for Classic members of CalPERS, which currently make up the majority of full-time City employees. New employees hired after January 1, 2013 having no prior public agency year of service automatically fall under a different retirement tier under PEPPA legislation.

Classic 'Safety' Employees	FY 13-14	Current	FY 15-16
Projected Employer Contribution Rates	27.2%	29.2%	29.888%
Current Employee Contribution Rates (100% paid by City)	9.0%	9.0%	9.0%
Total Pension Contribution	36.2%	38.2%	38.888%
Classic 'Miscellaneous' Employees	FY 13-14	Current	FY 15-16
Projected Employer Contribution Rates	12.0%	12.9%	14.096%
Current Employee Contribution Rates*	7.0%	7.0%	7.0%
Total Pension Contribution	19.0%	19.9%	21.096%

** Unrepresented Miscellaneous employees currently contribute 100% of the employee share of pension contributions, or 7.0% of pensionable wages, with the City continuing to pay 100% of the employer share. The City pays 100% of the employer and employee share for RPOA and GSU Miscellaneous employees.*

Projected Future Employer Contribution Rates

Beginning with FY 2015-16 CalPERS will collect employer contributions toward the City's unfunded liability and side fund liabilities as stated dollar amounts instead of the prior method of a contribution percentage rate. This change will address the funding issue from the declining population of 'Classic' formula members. All CalPERS employers will be invoiced at the beginning of each fiscal year for their unfunded liability and side fund payments with the opportunity to prepay this obligation; however if not paid in full, the unfunded liability and side fund payments will continue to be collected as a percentage of payroll along with the plan's normal cost contribution. There is a financial benefit to prepaying the annual unfunded liability and side fund payments, discussed later on.

The pool's unfunded liability will be allocated to each individual plan based on the plan's total liability rather than by plan individual payroll. This will allow employers like the City to track their own unfunded liability and pay it down faster if they choose. The change in the allocation of unfunded liabilities will result in some employers paying more towards their unfunded liability and some paying less. For Reedley, the net change is a wash, as the cost for the Miscellaneous plan decreased and the Safety plan increased.

The tables below shows projected employer contribution rates for Classic members for the next five Fiscal Years, assuming CalPERS earns 18.0% for fiscal year 2013-14 and 7.50 percent every fiscal year thereafter, and assuming that all other actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur between now and the beginning of the fiscal year 2016-17.

Classic 'Safety' Members

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Normal Cost	15.627%	16.5%	16.5%	16.5%	16.5%	16.5%
UAL \$	\$251,849	\$282,662	\$315,097	\$349,223	\$385,115	\$397,765

Classic 'Miscellaneous' Members

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Normal Cost	8.003%	8.3%	8.3%	8.3%	8.3%	8.3%
UAL \$	\$237,748	\$275,170	\$314,625	\$356,198	\$323,600	\$326,672

PEPRA Members hired after January 1, 2013

As stated earlier, new employees hired after January 1, 2013 having no prior public agency year of service automatically fall under a different retirement tier under PEPRA legislation. New members share the pension contributions equally with the City, at 11.5% of pensionable wages for Safety members (23.0% total) and 6.25% for Miscellaneous members (12.5% total). Staff will continue to closely monitor the impact of changes to pension assumptions, and investigate ways to mitigate future cost increases to the City. Pension contribution rates for members covered by PEPRA have not been revised since the law went into effect, however the new pension pools are due for the first valuation study, which may result in an increase to those contribution rates, which would be shared equally by the City and the employee.

Pre-Payment of Pension Contributions

In FY 2014-15, the City took advantage of the prepayment option to prepay the entire amount of the employer share of estimated payroll for the Miscellaneous group, representing over two-thirds of full-time employees, resulting in estimated savings of \$30K to the City. (Actual savings amounts will not be known until the last payroll of FY 2014-15.) For FY 2015-16, CalPERS has changed the rules pension prepayments, and are only allowing prepayment on the UAL (unfunded accrued liability) portion of the City's pension contributions. In essence, they are only allowing prepayment on the City's pension debt, not what is owed for future benefits.

Staff is weighing the options for prepayment of the UAL for all three groups next fiscal year. The prepayment amount for all three plans (Police Safety, Fire Safety & Miscellaneous) would be approximately \$475,000, and would collectively save the City \$17,500 or 3.55% next year. Essentially, if the prepayments are not made, CalPERS will charge the City \$17,500 to 'finance' the City's payment on its UAL until such time the pension contributions are made during the year. Although the prepayment option is not quite as advantageous as last year, the savings amount is guaranteed to be realized as long as the City's cash position is favorable to make the upfront payments on the pension plans.

GASB 68 Impact to City Financial Statements

Beginning FY 2014-15, Governmental Accounting Standards Board (GASB) Statement 68 requires that the defined benefit pension liability of public agency employers be measured and presented differently than in the past. Essentially, the City's pension liability will now be measured by taking the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees (total pension liability), less the amount of the pension plan's current net position. Actuarial valuations of the total pension liability are required to be performed at least every two years and presented in the City's annual financial statements. This would be the first time the City's total pension liability would be required to be presented in the financial statements, though this requirement applies to every public agency in the State with a defined benefit pension plan. There is no financial impact of recording this liability in the financial statements.

Risk Management

The City continues to be covered for worker's compensation, liability, crime, auto, property, and employer's liability insurance, with coverage that is pooled with 52 other cities in the Central San Joaquin Valley Risk Management Authority (CSJVRMA). For FY 2015-16, \$1,038,435 has been budgeted for premiums for all coverage areas, representing 20% increase over current year premiums. This is on top of the 21% increase to total premiums sustained in FY 2014-15 (\$714,975 in FY 2013-14 to \$868,090 in FY 2014-15). There are numerous factors behind this significant increase; including escalating costs in program areas, lower interest earnings on pooled funds, pool fund balances that are projected to fall below designated thresholds (i.e. reserve policies), and bonds proceeds previously used for certain coverages being exhausted.

Workers Compensation Special Assessment

Beginning in November 2013, the City Council has received several updates on the City's liability and worker's compensation programs through the CSJVRMA. In the area of Workers' Compensation, starting in FY 2014-15, the City is being hit with a 3-year special assessment, due to past claims that exceeded the amount the City paid into the system. The first year of the special assessment, in FY 2014-15, did not impact the City

finances, as refunds from retrospective adjustments in the liability program covered the assessment this year. For 2015-16, \$160,000 has been budgeted for the second year of special assessment in the City's Workers Compensation program, again related to higher historical program costs that exceeded premiums paid in past years. This amount is in addition to the upcoming premium costs for FY 2015-16. The amount budgeted is approximately \$25,000 less than the actual assessment from the Central San Joaquin Valley Risk Management Authority due to refunds in other program areas that will be used to partially offset the assessment of 185,292. The third year of the assessment, in FY 2016-17, is anticipated to be in the range of \$180,000-\$190,000 and will be budgeted for at that time.

Benefit Costs

In January 2014, the City switched medical benefit providers from CalPERS to the San Joaquin Valley Insurance Authority (SJVIA). This immediately saved money on medical benefit costs. The City continues to reap the rewards of that change both financially and in enhanced customer service. The HMO and PPO plan premiums only increased 1.17% in 2015. Historically, the annual increases to SJVIA members have been on the 3%-5% range, and there continues to be volatility in the market due to implementation of the Affordable Care Act. However, it would not be prudent to expect another year of low premium increases. Therefore the Proposed Budget assumes a 10% increase in medical premiums in 2016, consistent within the range of guidance provided by the SJVIA to its member agencies to plan for a 7%-10% increase in 2016. No other premium changes will occur in FY 2014-15, due to proactive efforts two years ago to lock in multi-year pricing for vision, life and long-term disability coverage; as well as changing to a self-funded dental program, which continues to save the City money over the cost of standard fixed monthly premium payments.

As part of the transition to SJVIA, the City was forced to deal with the issue of retiree medical health benefits. Under CalPERS, the City was mandated to provide full medical insurance to retirees. Under the new system, there is no such requirement. The City Council chose to continue providing this benefit, but under a tiered structure established in 2013 and revised in 2014. Anticipated premium reimbursements from eligible retirees of \$18,370 next year are included in the Proposed Budget to partially offset the ongoing cost of providing this benefit. The City's net cost for the retiree medical benefit in FY 2015-16 is projected to be \$285,630. (\$304,000 total cost less \$18,370 in retiree reimbursements). According to the professional valuation study completed in 2014, the out of pocket costs for this benefit are expected to more than double within the next 10 years as the cost of medical care increases.

Prefunding of Future Retiree Medical Costs

In February 2015, the City Council elected to become a member of the CalPERS California Employers Retiree Benefit Trust, to allow pre-funding future costs for retiree medical premiums. This important election will allow the City to begin pre-funding a portion of its expected future liability and earn substantially higher returns than the City's treasury pool would otherwise be able to. The Proposed Budget includes \$45,600 for an initial contribution to the CalPERS California Employers Retiree Benefit Trust, representing 15% of the estimated 'pay-as-you-go' retiree medical premiums for FY 2015-16. Staff felt that establishing a percentage-based contribution would be the best way to proceed since the actual amount contributed would move along with changes in annual premiums; however the actual amount budgeted in any given year is subject to staff recommendation and City Council approval. The 15% was decided upon as a way to begin stepping into pre-funding the benefit without adversely impacting funding available for day to day personnel and operations costs.

Impact of Affordable Care Act

The City's budget assumes a modest impact (\$10,000-\$12,000) of offering single party medical coverage to eligible part-time employees that, due to business necessity, are expected to work 30 or more hours per week next fiscal year. The City's requirement to offer coverage begins January 2016, therefore only a half year of cost has been budgeted for. The City only has a handful of part-time employees regularly working 30 or more hours per week, and some of these employees do not plan to take the City's coverage because they have more affordable coverage available through a spouse or Covered California.

Redevelopment Agency Dissolution

In September 2014, the City received approval from the State Department of Finance on the Long Range Property Management Plan, a required document as part of the Agency's dissolution process that governs how the remaining properties owned by the former RDA will be disposed. This was a significant development, since the approved plan included the City being authorized by the State to retain ownership and control over several parking lots located in the downtown area viewed as critical to area businesses.

Another development of the dissolution process was the State granting their authorization to transfer real property located at 1801 10th St. (the Granger Building site and adjacent vacant parcel), to the Kings Canyon Unified School District for development into a district administration office.

Staff also completed an agreement with the KCUSD concerning the use of \$352,294 in remaining funds in the Joint Educational and Community Facilities Account established by agreement between the former Redevelopment Agency of the City of Reedley and KCUSD in August 1991. This was a positive development in that it took idle funds and put them to work on much needed improvements to the Community Center, Opera House, and put a sizable investment towards the new Central Valley Transportation Center.

For FY 2015-16, staff will be working to complete the transfer of all remaining properties owned by the former RDA to the City of Reedley, as authorized by the State Department of Finance; and if available, obtain approval from the Oversight Board of the Successor Agency and the State Department of Finance for a 'Last & Final' ROPS so that property tax funding does not have to be requested and re-authorized by the new Countywide Oversight Board that will replace all local Oversight Boards in July 2016

Lastly, the State Department of Finance continues to authorize \$250,000 for the annual administrative oversight of Successor Agency dissolution activities of the former Reedley Redevelopment Agency. The staff time and resources to administer the affairs of the Successor Agency is significant, including compliance with all mandatory reporting and filing deadlines for ongoing dissolution activities. Staff intends to continue to request these resources; however any reduction in this approved amount in future periods would have a direct impact on the City's General Fund.

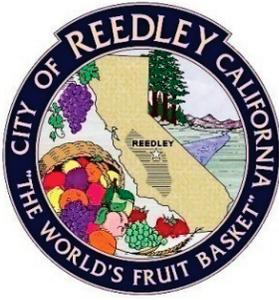
Impact of Capital on Operations

The Proposed Budget includes all expected capital expenditures for FY 2015-2016, and also includes the City's Adopted 5-Year Capital Improvement Plan. There are several important capital projects that occurred in 2014-2015 that have a direct positive impact on departmental operations. The examples below are a sample of the projects completed and how they impact operations. Each departmental budget narrative contains a more exhaustive list of the projects in 2014-2015, as well as upcoming capital projects that have been budgeted for in the 2015-2016 Proposed Budget.

- In 2014, almost all City facilities were powered by renewable solar energy. Not only did this promote the City's philosophy of being responsible environmental stewards, it also saved Reedley taxpayers in excess of \$80,000 in electrical costs. The City's rate for electricity was locked in at early 2014 rates and will not change for 20 years. Given that PG&E had three different rate increases in just the past year, the City can expect to see millions of dollars in savings over the life of the solar system.
- The new Police Detective building was delivered, installed, and is now in operations. This provides the needed room for our detective operations, meeting and training room space for the entire department, and a pleasant public space for members of the public who need to speak with detectives about their cases.
- The Community Center and Community Services Department finished installation of new air conditioning units which are more energy efficient and provide better cooling for patrons using the Center.
- The completion of the Sports Park Water Tower, Water Tower well, and associated GAC vessels is now allowing the Water Department to provide a more reliable water pressure to the community, and will allow the Department to cease operations at underperforming wells, #6, #8, and #9.

Summary

The City of Reedley has made incredible progress in the last few years, in both fiscal responsibility, as well as in improving the community through focusing on outcomes of critical services, i.e., reducing the crime rate, decreasing water consumption, recruiting more volunteer firefighters, etc., and also completion of needed, tangible projects that the citizenry can see and feel in their everyday lives. The work is far from over, and staff continues to press forward with improvements in efficiency, undertaking new capital infrastructure projects, and refining internal processes to safeguard taxpayer assets. Staff is honored to have the support of the Mayor and City Council as this work progresses, and is looking forward to fruitful budget conversations with the Council and the public.



City of Reedley

Mission Statement & Goals

Mission Statement & Goals

Mission Statement



We, the members of the Reedley City Council and the employees of the City of Reedley, foster a high quality of life for our entire community by creating an environment of open communication, progressive partnerships, economic opportunities and the delivery of efficient, responsive and excellent community services.



City Strategic Cornerstones

- Enhance Public Safety
- Revitalize the Community
- Champion Solid Financial Management
- Demonstrate City Hall Efficacy

Enhancing Public Safety

- **Fire Department Goal** ~ The City's Fire Department will meet or exceed National Fire Prevention Association (NFPA) standards for a volunteer Fire Department by arriving on-scene in or under 9 minutes, 90% of the time.
- **Police Department Goal** ~ The City will maintain its position having the lowest overall crime rate per capita in Fresno County
 - Gang eradication
 - Build Neighborhood Watch programs
 - Build upon Restorative Justice Programs to tackle juvenile crime
 - Annual update and training to the Citywide Emergency Operations Plan



Revitalizing the Community

- **Code Enforcement Goal** ~ The City will plan and implement a Proactive Code Enforcement Program.
- **Infrastructure Goal** ~ The City will construct and maintain infrastructure to support new growth in residential and commercial sectors.



Ongoing Goals & Efforts

Beautification

- Code strike teams
- Educating the community – blight removal
- Graffiti
- Façade improvements

Business Recruitment and Retention

- Leakage areas
- Known brands for retail
- Industrial attraction

Attracting New Development

- General Plan
- Annexation and Zoning
- Tourism marketing
- Signage and entrance monuments

Enhancing Public Amenities

- Continuing Community Services Recreation programming
- Parks restrooms
- Planning the Sports Park build out
- Future of the City's empty pool property
- Support KCUSD Aquatics Center
- New Library construction

Updating and Maintaining needed Infrastructure

- Manning Bridge
- CVTC – CNG Station
- Reed Avenue widening



Solid Financial Management

- **Financial Management Goal** ~ The City will maintain a balanced budget, and will build a 90-day operating General Fund reserve. The City will annually review and approve a Master Fee Schedule and a 5-Year Capital Improvement Plan. Continued efforts in reducing expenditures and maximizing revenues.



City Hall Efficacy

- **City Hall Goal** ~ The City will implement an Internal Audit Program, containing annual internal audit goals. The City will reduce the number of Workers' Compensation claims and General Liability Claims. The City will create a Communication Plan and outreach to various constituencies.

Ongoing Goals & Efforts

Community Communication

- Website Updates
- Newsletter
- Spanish-speaking constituent outreach



Continuation of Streamlining City Hall Processes

Teambuilding and Departmental Coordination

Risk and Liability Mitigation

- Close out old Workers' Compensation claims
- Maintain low number General Liability claims
- Personnel and Policy manual updates
- Internal Audit schedules
- Minimize Public Works infrastructure risk
- Sidewalks, trees, signage, streetlights, crosswalks

City Hall Efficacy (continued)

Continued Staff Training to Modernize Skills and Knowledge at all Levels

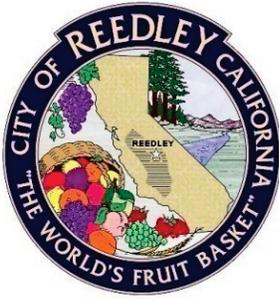
Human Resources and Supervision

Contract Drafting and Contract Compliance

Effective Decision-Making

Ensuring Compliance with all Local, State and Federal Law

*Continued Councilmember Training in Brown Act, Council Roles, Responsibilities,
and Ethics*



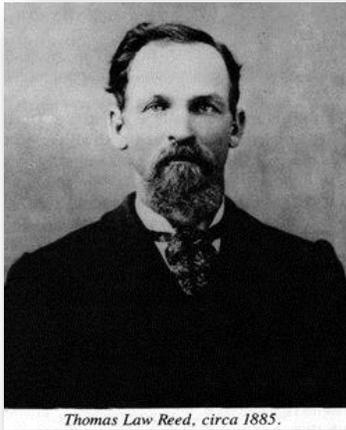
City of Reedley

Community Profile

Community Profile

“The World’s Fruit Basket”

Reedley is located in the central San Joaquin Valley portion of California, lying just inland between the State’s coastal mountain ranges and the Sierra Nevada Mountains. The valley floor is the richest intensive agricultural production area in the world. Reedley’s economy continues as predominately based upon agricultural production and an agriculturally-oriented industry. The area’s rich, fertile soil produces the finest fruit, nut, vegetable, grain and cotton varieties in Fresno County. In 2013, Reedley celebrated 100 years of incorporation with a community characterized by its strong civic leadership, converging cultures and people, and the ability to work together for Reedley’s betterment.



Thomas Law Reed, circa 1885.

Civil war hero Thomas Law Reed settled here to provide wheat for Gold Rush miners in the mid 1800’s. His donation of land for a railroad station site established the town as the center of the Valley’s booming wheat business. Railroad officials commemorated his vision by naming the City in his honor. When mining fever began to fade, wheat

demand slackened. The Kings River water was diverted for crop irrigation, and the region began its over 100-year tradition of bountiful field, tree, and vine fruit harvests.

With water and railroad services in place, farming families of European immigrants were recruited, and the settlement was incorporated in 1913, with Ordinance No. 1 adopting and prescribing the style of a Common Seal on February 25, 1913. An important element in the early town was a colony of German Mennonites, whose strong traditions and values still shape Reedley’s culture. The population today is diverse and multicultural and Reedley boasts a current population equal to 25,488.



Oranges harvested and loaded at the Reed ranch along the Kings River near Reedley – Circa 1917

Each of the town's major ethnic groups has shown strong civic leadership and a desire to retain cultural and religious traditions. Among the community's twenty-five churches are Anglican, Armenian, Baptist, Buddhist, Catholic, Christian, Mennonite and many other congregations. Among the many sports, cultural, conservation, charitable and civic associations there are forty-one organizations and twelve civic clubs that include a Filipino community organization, a Finnish organization, American Lebanese Women's Club, several Hispanic and Latin American organizations, and a Japanese organization.



Reedley Mennonite Brethren Church



"Big Green Marching Machine"
Reedley High School Marching Band

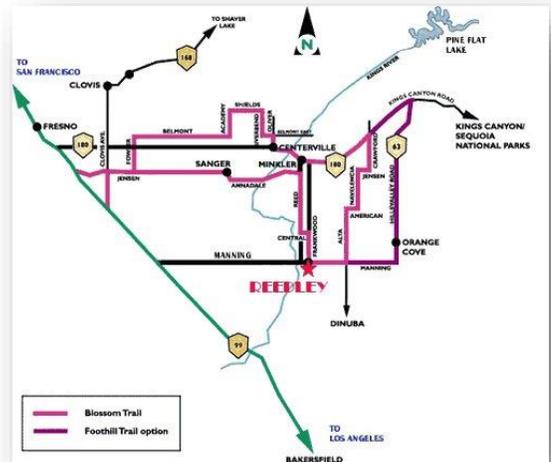
Education is a vital part of community life, with seven elementary, three junior, and two high schools, both public and private. Over 6,000 students are served by these facilities as part of the Kings Canyon Unified School District. For 70 years, Reedley College has capped the local educational structure, providing area residents with an assortment of classes, programs, and activities. Small classes, on-campus housing, an excellent library, strong career guidance resources, and a spirited athletic program add to the college's appeal. Students can select certificate or Associate Degree programs in a wide variety of educational majors.

Key to Reedley is its exceptional recreational amenities. On the banks of the Kings River, sandy beaches and clear stretches of open water lure enthusiasts for swimming, fishing, boating and water-skiing. Parks along the river draw families and friends from great distances for frequent picnics and festivities. The City's public parks, swimming pool, and comprehensive recreational program, along with its annual community-wide pageants and festivals, complete with three area golf courses, nearby Pine Flat Reservoir and the redwoods, lakes, streams, and hiking trails minutes away in the mountains.



Kelly's Beach – Reedley, CA

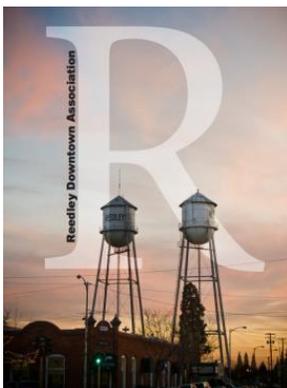
A seasonal recreational amenity for Reedley is the Fresno County Blossom Trail. Celebrating its 27th year, it is a self-guided tour on a 60-mile trail flowing through eastern Fresno County that showcases the spring time blooms of deciduous tree fruit, nuts and citrus crops. The season runs from the end of February through mid-March and brings many tourists from throughout California.



Map of the Blossom Trail

Recreation ~ Fun

Recreation is bountiful in the Reedley area. Fishermen, water skiers, boaters, swimmers and picnickers find the scenic Kings River a paradise. The river winds through Reedley's backyard, providing a natural beach and beautiful park areas. There are several wonderful golf courses that serve our community. Within easy driving distances are the High Sierra Nevada mountains with Kings Canyon and Sequoia National Parks and their beautiful, majestic redwoods, cool lakes, streams and scenic beauty. Twenty-five miles away is Pine Flat Dam on the Kings River, a favorite recreation spot.



The City of Reedley is fortunate to have active partnerships with the Reedley Downtown Association and The Greater Reedley Chamber of Commerce. These organizations are responsible for significant on-going economic development and revitalization efforts, city wide beautification projects and a multitude of diverse cultural events and tourism draws.



City Location & City Services

Reedley is situated approximately twenty five miles southeast of the City of Fresno and equidistant from the City of Visalia. Manning Avenue, a four-lane divided major arterial street, connects the city with State Highway 99 twelve miles to the west. State Highway 180 is located eight miles north of the City, and both highways are heavily used by local, regional, and national residents, travelers, and motor carriers. In addition to its location near these major highways, the community lies adjacent to the Tulare Valley Railroad and the Southern Pacific Railroad lines.



The City of Reedley is a full service city offering a municipal airport, water system, wastewater treatment plant, and trash collection. Detailed information of these services and infrastructure components will be discussed in the managing City Department's narratives (i.e. Community Services, Public Works). Aside from these municipal services, Reedley also boasts multiple healthcare centers, the most well-known being Adventist Medical Center, a modern, acute-care hospital with a new birthing center that provides comprehensive medical coverage.



City Boards & Commissions

There are a total of eight boards and commissions that serve in various oversight and advisory capacities for the City that contribute to the effectiveness of local government and improve quality of life.



- Airport Commission
- Commission on Aging
- Public Safety Oversight Committee (Measure G)
- Parks & Recreation Commission
- Planning Commission
- Traffic Safety Commission
- Downtown Parking and Business Improvement Area "Streetscape Maintenance" Committee
- Redevelopment Agency Oversight Board

Additional information about opportunities to serve and the eligibility requirements can be found on the City website at <http://www.reedley.ca.gov/commissions>.

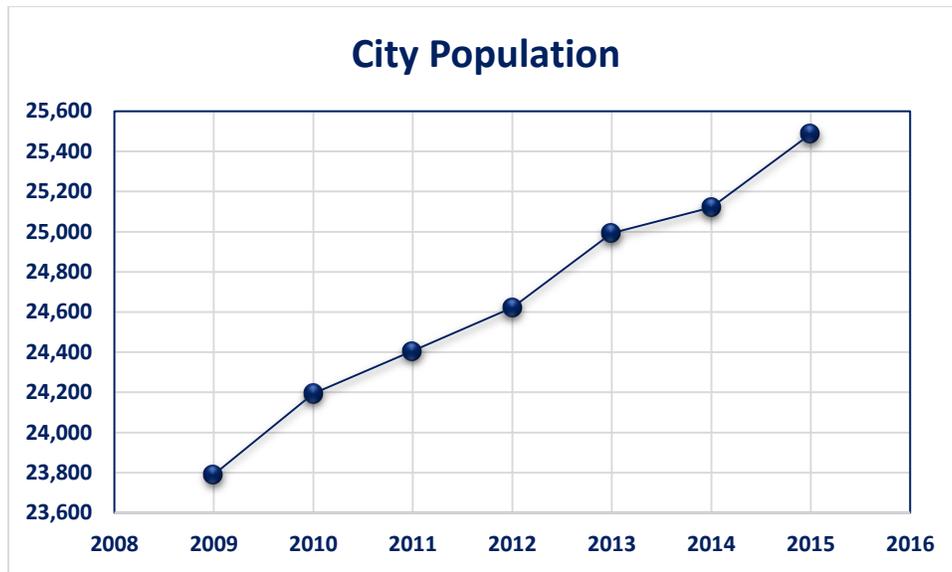


City of Reedley

Demographics

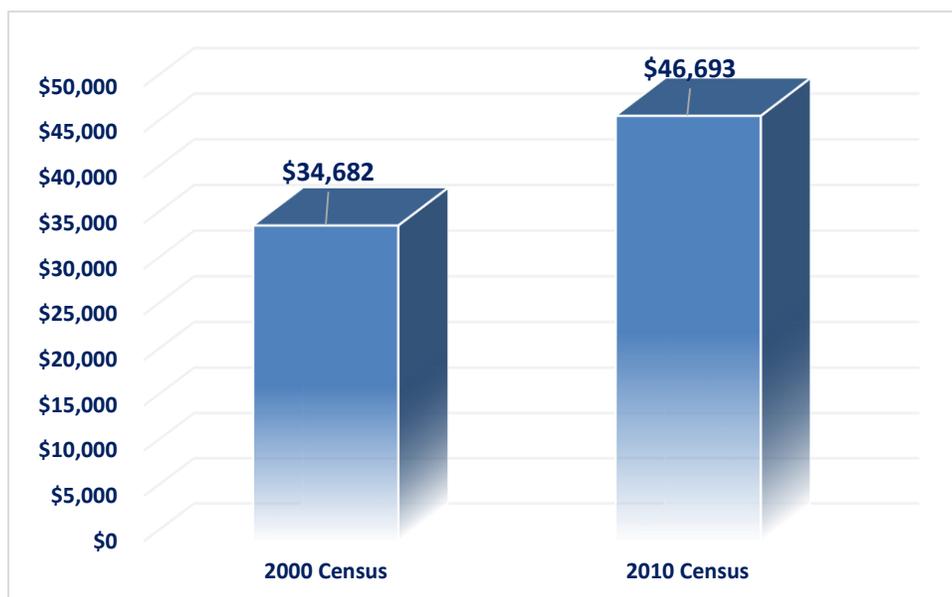
Demographics

City Population



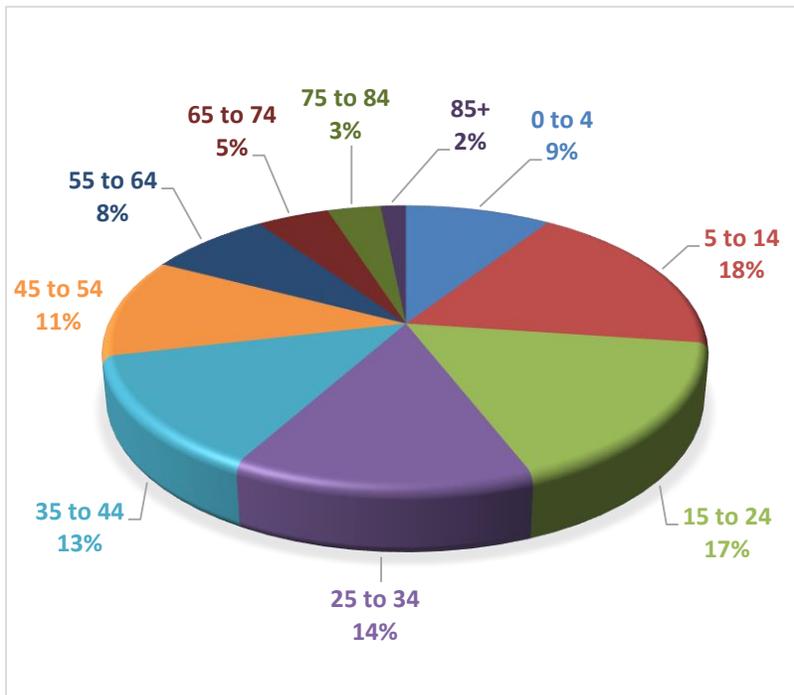
Source: CA Department of Finance

Median Household Income



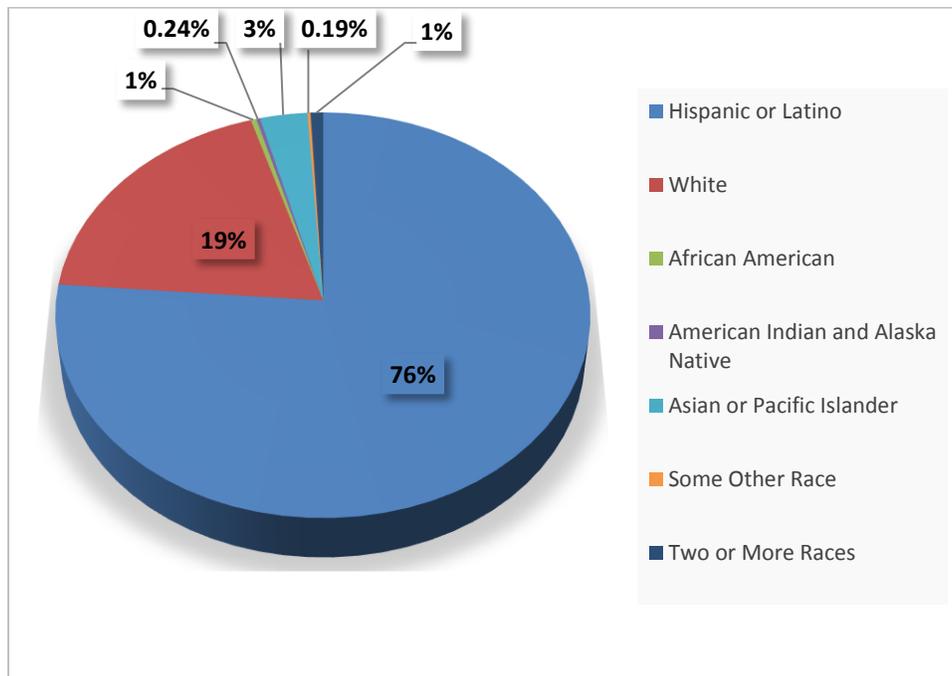
Source: US Census Bureau

Population by Age (2010)



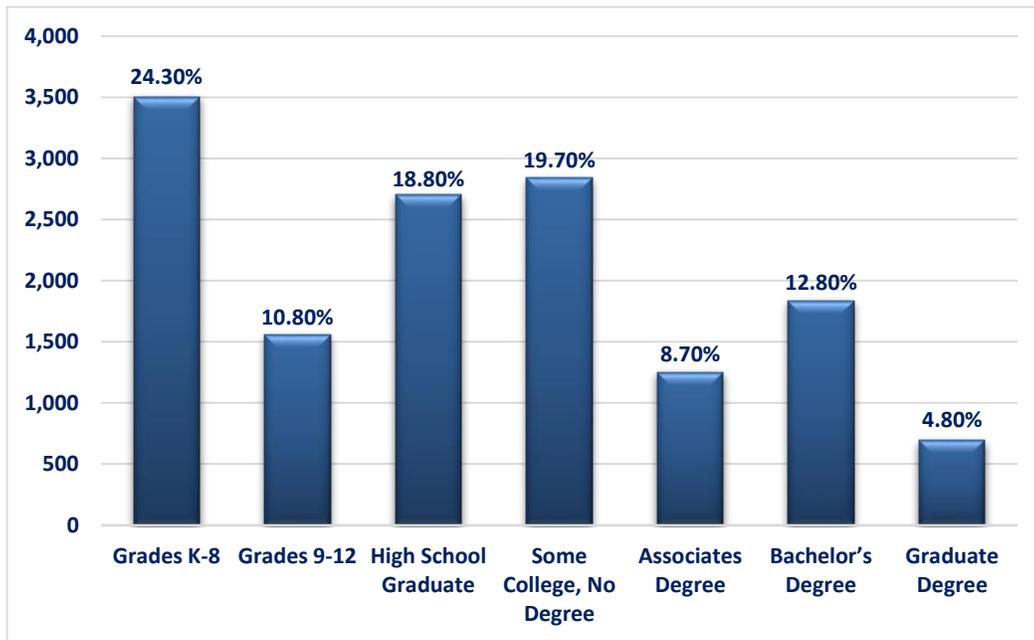
Source: US Census Bureau

Population by Race and Ethnicity (2010)



Source: US Census Bureau

Educational Attainment (2010) Population 25 years and over



Source: US Census Bureau

Major Employers

Employers	Employees
Gerawan Farms	350 - 2,000
Ic Sons Farm Labor	500 - 900
Kings Canyon Unified School District	800
Reedley College	500 - 600
Sun Valley Packing	250 - 499
Family Tree Farms	250 - 499
Thiele Technologies	250
Adventist Medical Center	240
City of Reedley (Full-time employees)	118
Guardian	100 - 125

Ten Major Property Tax Assessments for 2013-14

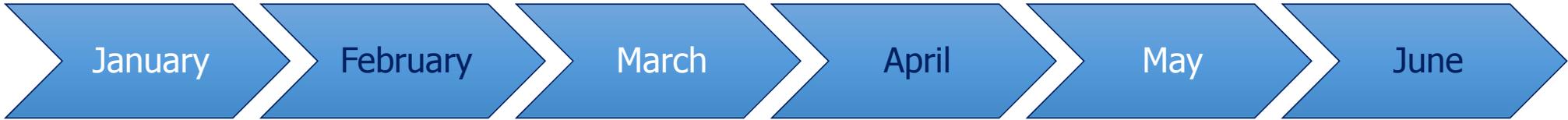
Assesse	Type of Use	Secured	Unsecured	Total Value	% of Total Value	% of Inc. Value
Ito Packing	Industrial	\$9,701,644	\$6,800,700	\$16,502,344	3.22%	6.35%
Gerawan Farming	Industrial	12,602,500	-	12,602,500	2.46%	4.85%
Otani Properties	Commercial	12,457,648	17,400	12,475,048	2.43%	4.80%
Meadowbrook Reedley	Residential	9,841,487	-	9,841,487	1.92%	3.79%
Reedley Center Inc.	Commercial	7,380,945	-	7,380,945	1.44%	2.84%
Maxco Supply	Industrial	7,325,681	-	7,325,681	1.43%	2.82%
Reedley Properties	Commercial	7,092,491	-	7,092,491	1.38%	2.73%
Ahdi and Ibtisam Nashashibi Trustees	Commercial	5,917,600	-	5,917,600	1.15%	2.28%
Walgreens	Commercial	4,740,400	-	4,740,400	0.92%	1.82%
Georgia Pacific Corrugated LLC	Industrial	4,265,526	-	4,265,526	0.83%	1.64%
	Total Valuation	81,325,922	6,818,100	88,144,022	17.18%	33.92%



City of Reedley

Budget Calendar

Budget Calendar



- Mid-Year Budget Review – Public Hearing
- Department Heads submit a report to the City Manager & Administrative Services, where they are reviewed on a Department basis, with specific issues and opportunities in regards to mid-year Revenue & Expenditures

- Departments are working on their Fiscal Year-End estimates for both Revenue & Expenditure accounts, as well as their Operating & Capital Budgets for the new Fiscal Year beginning July 1st
- Departments incorporate comments & goals from City Commissions & Committees
- Departments review their portion of the Citywide Master Fee Schedule to determine if any revisions or new fees are necessary

- Administrative Services Department creates a draft Budget Document to give to the City Manager
- Each Department meets with the City Manager to go through their budget submission in detail
- Any changes to the Department's budget as a result of this meeting are incorporated into the draft budget
- All requests for new resources are vetted very carefully against competing requests/priorities & for alignment with the strategic goals of the City

- Administrative Services begins the process of putting together the Budget Document
- Any remaining budgetary issues or deficits are addressed through even more detailed analysis
- Year-End Revenue and Expenditure estimates are addressed a final time, in great detail, to ensure that the most current level of activity is included in the Proposed Budget

- Special Budget hearings are scheduled for mid to late May
- At the public hearings, the budget is rolled out by the City Manager and Director of Finance & Administrative Services, & each Department presents their portion of the budget
- The public has the opportunity to voice ideas, support and opposition to the Proposed Budget
- The Proposed Budget can be revised in 2 ways before being adopted:
 1. The City Manager may propose an amendment to the Proposed Budget
 2. If any City Council member makes a motion to add, alter, or remove appropriations for a particular budget or program

- Any council motions to revise the Proposed Budget are voted on
- The Budget is scheduled for adoption at a regular Council meeting
- The public has one more opportunity to comment on the budget
- Other documents that are typically considered & adopted along with the Annual Budget are voted on
- The City's Budget must be adopted by June 30th each year
- Once adopted the Proposed Budget becomes the Adopted Budget
- The Adopted Budget is posted on the City website and sent to interested stake holders



A LOOK
at the
BUDGET



City of Reedley

Budget Process

Budget Preparation Process

The City of Reedley prepares a comprehensive line-item budget. The City's budget preparation process eclipses a six month window each year, beginning in January and typically ending in June. The following is a brief discussion about the process.

January

Every January, the City completes its mid-year budget review, which covers the first six months of the fiscal year from July 1st through December 31st. Typically most attention is paid to major operating funds, such as the General Fund, Public Safety Sales Tax, Gas Tax, and Water, Sewer, and Solid Waste Enterprise funds; however other City funds with special circumstances may be reviewed in detail. The City's largest and most vital revenue sources are reviewed and compared to prior periods; sources such as property taxes, motor vehicle license fees, sales tax, and enterprise fund revenues. Economic factors, legislative changes, and local events are all considered and evaluated for their possible impact on the current year City budget.



The Mid-Year Review is a citywide process that starts with Department heads taking time to meet with their respective staff to review six months of their operations. They then submit a report to the City Manager and the Administrative Services Department, where they are reviewed on an individual basis, with specific issues and opportunities in regards to mid-year revenue and expenditures. This review process is done in great detail at mid-year; however Department heads are kept up-to-date on the financial status of their operations on a monthly basis to avoid unanticipated surprises at year-end.

Possible actions that may be taken by the City Council at mid-year include:

- Contributing one-time or higher than anticipated revenue to the General Fund Reserve fund or other high priority use.
- Rebudgeting capital projects or requesting appropriations for unforeseen events.
- Identify budget shortfalls and options to mitigate them.

February

Each February, staff in individual City Departments are working on their fiscal year end estimates for both revenue and expenditure accounts, as well as building their operating and capital budgets for the new fiscal year beginning July 1st. Typically, department budget

submissions are due by the end of the month. City department staff are also asked to review their portion of the Citywide Master Fee Schedule to determine if any revisions or new fees are necessary.

March

The Administrative Services Department typically spends the first couple weeks of compiling and inputting all departmental year-end estimates and budget requests into a draft budget document. The City Manager is then given an initial 'status' of the budget based on initial departmental estimates and requests. Staff from each City department then meets directly with the City Manager to go through their budget submission in detail. Any changes to the department's budget as a result of this meeting are incorporated into the draft budget. All requests for new resources (i.e. staff, funding, etc.) are vetted very carefully against competing requests/priorities and for alignment with the strategic goals of the City. If needed, the City Manager will request additional information in order to make an informed decision of whether to include the request in the Proposed Budget. Any proposed changes to departmental fees are usually taken to the City Council in March in order for staff to have ample time to include any new or revised revenue streams into the Proposed Budget.



April

Typically, departmental meetings with the City Manager are wrapping up in early April, and Administrative Services Department begins the process of putting together the budget document. Any remaining budgetary issues or deficits are addressed through even more detailed analysis. Year-end revenue and expenditure estimates are addressed a final time, in great detail, to ensure that the most current level of activity is included in the Proposed Budget.

May

The Proposed City Budget is typically rolled out to the public and City Council in early May. Copies of the Proposed Budget are distributed to the community and placed on the City's website. Special budget hearings are scheduled for mid to late May, where the budget is rolled out by the City Manager and Director of Finance & Administrative Services, and each City department presents their portion of the budget. The budget presentations highlight department accomplishments from the past year, current status, plans, and requests for the next fiscal year. Due to the amount of information shared by staff, the budget hearings are typically scheduled as Special Meetings of the City Council to allow for ample time to consider

the issues. The special budget hearing meetings are duly noticed public meetings that everyone is encouraged to attend, and ample opportunities are provided for the public to speak.

There are two ways in which the Proposed Budget is revised before being adopted:

- 1) The first is that the City Manager may propose an amendment to the Proposed Budget. Typical reasons for this would be a significant assumption in the budget has changed due to an event, such as legislative changes at the State level, an inadvertent omission of staff during the budget build process, or a development in labor negotiations.
- 2) The second way to revise the budget is if any member of the City Council makes a motion to add, alter, or remove appropriations for a particular program or project. If the motion is seconded by another member of the Council, the motion is voted on at the meeting, or sometimes saved until the scheduled day of budget adoption.

Any council or public requests for additional information during the budget hearings is considered a high priority for staff, and responded to at the meeting or prior to the next scheduled budget hearing.

June

Budget hearings usually extend into early or mid-June. Any Council motions to revise the Proposed Budget are voted on (unless previously voted on), and the budget is scheduled for adoption at a regular Council meeting. There are other documents that are typically considered and adopted along with the annual budget, specifically:

- Benefit Schedule for Unrepresented employees (employees not represented by a bargaining group)
- Master Salary Table (sets compensation levels for all employees, required by State statute)
- Requests to approve service contracts associated with the budget, such as the provision of benefits for employees or service agreements with outside vendors.
- Adoption of Memorandums of Understanding (MOU) with labor groups.



The City's budget must be adopted by June 30th each year unless a special resolution is passed that extends appropriations into the new fiscal year. Once adopted, the Proposed Budget becomes the Adopted Budget and Administrative Services Department staff enter all new appropriations into the financial system in time for the first day of the new fiscal year (July 1st). The Adopted Budget document is created from the Proposed, posted on the City's website, and distributed to interested parties.

Budget Amendment Process (After Adoption)

Budget appropriations may be revised at any time during the year by taking a budget amendment resolution to the City Council. The City's annual budget is adopted every May/June, and covers a 12 month fiscal year beginning July 1st and ending June 30th. The City Council authorizes all appropriations, which is essentially the legal authority to spend public tax or rate dollars for a specific purpose. All appropriations lapse at June 30th every fiscal year, and must be reauthorized by the City Council if still needed for the purpose in which they were initially approved. From time to time, it becomes necessary to recognize new revenue and request new appropriations that were not included in the Adopted Budget. The process to amend the budget starts with a staff request to the City Manager, and a staff report to the City Council justifying the request. All budget amendment resolutions are reviewed by the Administrative Services Department for their financial assumptions and technical accuracy. Typical budget amendments include:



- Receipt of a grant for a new project or program, such as a State grant to improve a City park.
- The progress/timing of a capital project has changed since the estimates developed in the budget.
- The City is facing a significant unfunded need, such as emergency facility repairs.
- An existing program or service to the community will be expanded with additional grant revenue, such as an after school program.

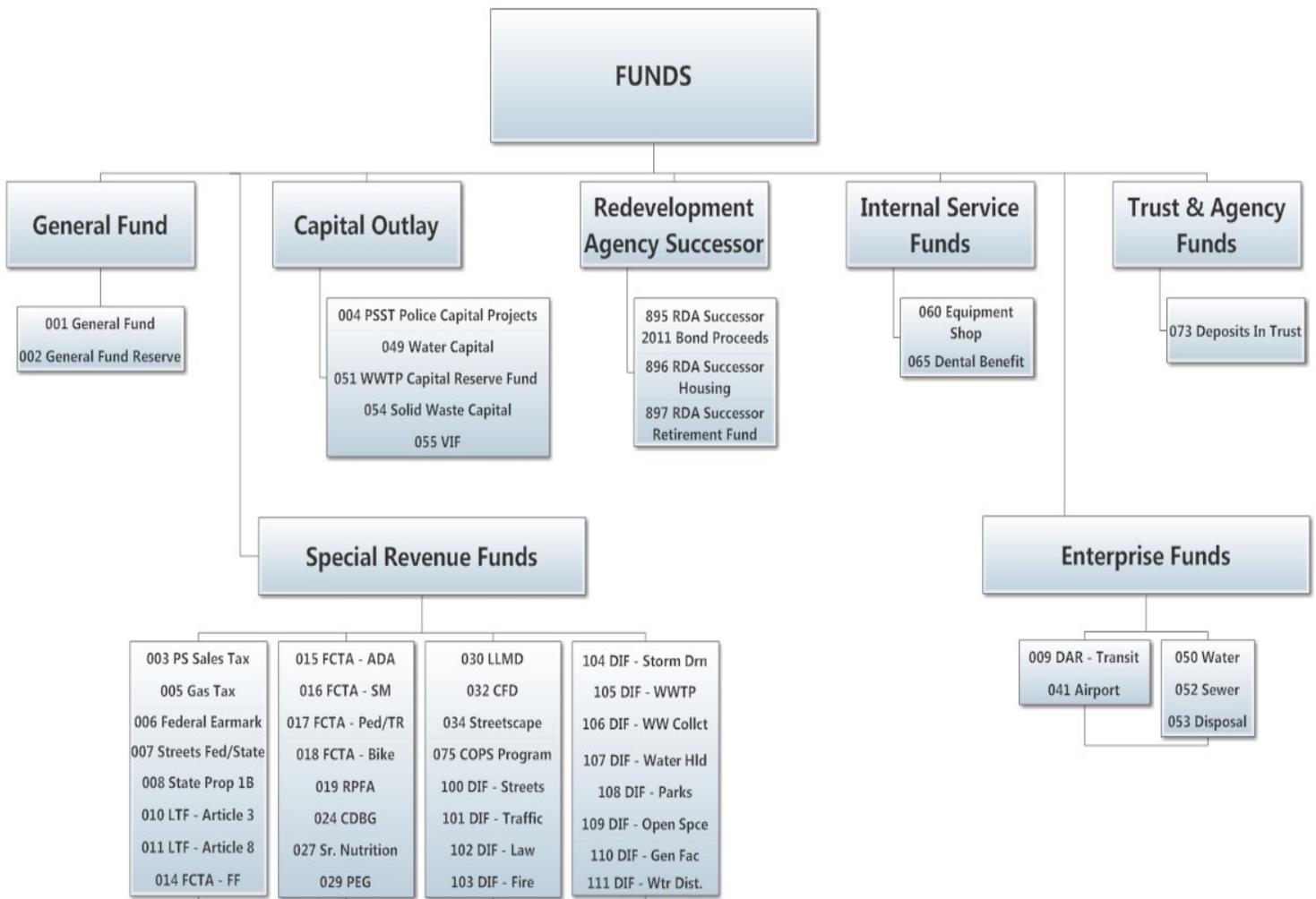


City of Reedley

Overview of City Funds

Overview of City Funds

The City's financial system utilizes fund accounting. There are over 40 active funds and each fund should be considered to be a separate and unique "business". Each fund has a separate accounting structure for its revenues and expenditures, cash, assets and liabilities. And with only one exception, that being the General Fund, the revenues and expenditures of these funds are restricted for the unique purpose of the specific fund.



General Fund - 001

The General Fund is the only discretionary fund that the City maintains. It supports a wide variety of expenses ranging from public safety to recreational activities. Because of the vast array of uses, expenditures within the General Fund are broken down into departmental categories. This allows individual functions, such as Police Administration or Aquatics to maintain expenditure control and track program costs. The General Fund currently has over 30 different departmental uses. The General Fund currently has over 30 different departmental uses. Some departments/divisions, such as the Building division, have the ability to generate revenue (building permit fees, plan check fees, etc.). Other departments, while still vital to the City's operation, generate little if any revenue, however share the General fund's total revenue.

The three largest and most vital revenue sources for the General Fund are Motor Vehicle License Fees, Property Taxes and Sales Tax.

As part of the 2004 State budget package, the Legislature adopted a swap of the old Motor Vehicle License Fees (VLF) backfill revenues to cities and counties for a new allocation of ad valorem property tax revenue. The legislation included:

- A permanent reduction of the VLF rate from 2% to 0.65%
- The elimination of the \$4.4 billion VLF backfill from the state general fund
- The replacement for each city and county in 2004-005 of the lost VLF with a like amount of property tax
- Subsequent to the fiscal year 2004-05 base year, each city and county's property tax in lieu of VLF, or "VLF Adjustment Amount" is increased or decreased annually in proportion to the growth in gross assessed valuation in that jurisdiction.

The City of Reedley now receives two large VLF In Lieu payments from Fresno County. This payment is commonly referred to as the "Triple Flip" payment. Monthly payments for VLF from the State of California have been discontinued in order to fund State front line law enforcement program, such as the City's COPS Fund 075.

Property Taxes are the 1% annual tax paid by property owners within our city limits. This total 1% tax is split up and shared among many taxing jurisdictions, including the City of Reedley, Fresno County, Fresno County Library, Fresno County Fire Protection District, Consolidated Mosquito Abatement District, State Center Community College District, Kings Canyon Unified School District and Fresno County Schools. Prior to the inception of the Redevelopment Agency (when all assessed valuations were "frozen"), the City received approximately 16% of the total property tax revenue collected within Reedley's city limits. Redevelopment law allowed for only a 2% annual growth amount for the areas within the redevelopment boundary, and pass-thru tax increment was based upon individual agreements with the other taxing jurisdictions. For areas within city limits, but outside of the redevelopment boundary, property tax revenue allotments have been based upon the Master Tax Sharing agreement between the City and County.

The last notable revenue source for the General Fund is Sales Tax. When a purchase is made in Reedley, an additional 8.475% of the original purchase price is added to the original cost of

an item and represents the sales tax amount. Like property taxes, this total sales tax amount collected from Reedley purchases is shared among the State of California, the County of Fresno and the City of Reedley. The City's General Fund retains a realistic "sales tax rate" of only .950% (less than 1%) of the original purchase price due to the March 1991 Memorandum of Understanding between the City, Redevelopment Agency, and Fresno County. Sales Tax is the only large General Fund revenue source that has the potential for growth, but it takes large changes in the City's taxable sales base to realize significant adjustments. For the City to receive \$20,000 additional dollars in sales tax revenue, there must be new taxable purchases of over \$2,000,000 (two million dollars) that takes place within City limits.

As part of the 2004 State Budget package, the Legislature adopted a mechanism to fund the State's economic recovery bond program with a ¼ cent of sales tax. Under this mechanism commonly known as the "Triple Flip" and outlined in Revenue and Taxation Code Section 97.68, the local Bradley Burns Sales and Use Tax is reduced by ¼ cent. This ¼ cent is used to repay the State's economic recovery bonds. Cities and Counties are then provided with ad valorem property tax revenues in lieu of these revenues. The state Director of Finance notifies each county auditor of the amount of sales and use tax revenue loss to each city and county as a result of the Triple Flip. Each County Auditor is then required to allocate compensating revenues to cities and counties. Reedley receives 12 small tax payments during the fiscal year from the State Board of Equalization and 2 large "triple flip" sales tax revenue checks from Fresno County usually in January and June.

General Fund Reserve Fund - 002

In 2006-07 Council authorized the creation of a General Fund Reserve Fund (002) that maintains \$1,000,000 of general fund monies. This amount is a "savings account" of the general fund reserves and can only be spent with Council authority. The fund retains 100% of its interest earnings. Resolution 2014-027 adopted in April 2014, established, for the first time, a policy for the City to work towards and maintain a minimum level of cash on hand, equivalent to 60 days operating expenditures, in the City's General Fund Reserve fund.

Public Safety Sales Tax Fund - 003

In February 2008 the voters approved an additional .5% sales tax to be dedicated to public safety, specifically 70% for Police and 30% for Fire uses. This Public Safety Sales Tax is accounted for in Fund 003. The PSST Fund does not have a sunset clause and the expenditure plan is annually reviewed and adopted by an Oversight Committee appointed by the City Council. This fund is commonly referred to as "Measure G" Fund.

Public Safety Sales Tax Police Capital Projects Fund - 004

The 2010-11 budget first authorized a portion of the police public safety sales tax monies to be set aside into a sinking fund for future capital projects, purchases and debt service payments.

Gas Tax Fund - 005

The Gas Tax fund (005) is used primarily to pay for only salaries and benefits of City employees that work within the Road Division. Because this fund relies solely upon taxes imposed upon state-wide gasoline sales as its only revenue source, the funds are restricted for street purposes only. This is also commonly referred to as Highway Users Tax Allocation (HUTA).

Federal Earmark Fund - 006

This fund received one-time federal monies for from the Federal Government for street projects.

Street Projects from State & Federal Funding Sources Fund - 007

Street Projects Federal / State / Local Funding fund (007) is used for all road projects that receive Federal, State or Local assistance. Projects are typically split among other street funds to share various funding opportunities. Funds are reimbursed and must be spent on specific qualifying projects.

Prop 1B Street Projects Fund - 008

Fund 008 is for Proposition 1B funds, approved by the voters in November 2006. This action allowed the state to sell \$20 billion in general obligation bonds to fund transportation projects to relieve congestion, facilitate goods movement, improve air quality, and enhance the safety and security of the state's transportation system. Funds are restricted to qualifying street projects.

LTF Transit Article 4 Dial-A-Ride Fund - 009

The Dial-A-Ride fund (009) is the City's transportation program and it is 100% funded by Local Transportation Funds originating from the State and disbursed out by the Fresno County Rural Transportation Authority. All activity and costs charged to this fund must be part of the transit program.

LTF Article 3 Sidewalks Fund - 010

Fund 010 is the Local Transportation Article 3 fund which receives its funding from State Local Transportation monies which are administered and disbursed by the Council of Fresno County Governments. It is commonly referred to as LTF Article 3 because of its identifying section in the State Public Utilities Code which restricts the use of these funds to pedestrian, bicycle and sidewalk use.

LTF Article 8 Streets & Roads Fund - 011

Fund 011 is the LTF Article 8 fund, which also receives its revenue from State Local Transportation funds and is administered by COG. The PUC Article 8 code section restricts the use of these funds for street projects and maintenance. This fund is used to support the Maintenance and Operation costs associated with our Street Division. Currently the City has no single fund with enough resources to support 100% of the Street Division cost, so the personnel costs are assumed by the Gas Tax Fund, Maintenance & Operation by LTF Article 8 and the street capital outlay projects by the Federal & State Street Fund and the various FCTA funds.

Rule 20 Utility Undergrounding Fund - 012

Fund 012 appropriates funds for projects involving the undergrounding of overhead electric and communication utilities pursuant to the California Public Utilities Commission (CPUC) Decision 73708, Case 8209 more commonly referred to as Rule 20-A. This decision mandates that all electric and telecommunication utility companies subject to regulation by the CPUC budget funds annually for the undergrounding of overhead utilities within public right of ways. These funds are made available to local agencies for the undergrounding of utilities through programs such as PG&E's Rule 20a Program or Verizon's Rule 20a-8209 Program, etc. These funds are restricted to right of ways with properly filed Underground Utility Districts where said projects are located. The utility company costs for this type improvement are recovered through tariffs included in their service fees.

FCTA Measure C Funds 014 through 018

Measure C Funds originated by the voters in Fresno County in 1986 and received its revenue from a ½% sales tax increase. The tax expired in 2007, but was approved by the voters in November of 2006 to continue for another 20 years. Fund 014 is the Fresno County Transportation Authority (FCTA) Measure C Extension Funds for Flexible Funding; Fund 015 is the FCTA Measure C Extension Funds for ADA Compliance; Fund 016 is the FCTA Measure C Extension Funds for Street Maintenance; Fund 017 is the FCTA Measure C Extension Funds for Pedestrians & Trails; Fund 018 is the FCTA Measure C Funds for Bike Facilities.

Community Development Block Grant Fund - 024

The Community Development Block Grant fund (024) receives federal funds which are administered and disbursed by Fresno County. Funds may only be used on approved projects within the CDBG area which typically include infrastructure and housing upgrades. In the past, these funds have been utilized primarily for street and park projects.

Senior Citizen Nutrition Grant Fund - 027

The Senior Nutrition fund (027) receives partial funding from a Federal Grant that is administered by the Fresno Madera Area Agency on Aging (FMAAA). The balance of the revenue is from senior donations for the congregate and home-bound meal programs and from a required grant match in the form of a transfer from the City's General fund. This fund must be used exclusively on the senior meal program.

Public, Educational & Gov't Channels Fund PEG - 029

Approved by the City Council in November 2012, the Statewide franchise cable provider (Comcast is the cable television provider of record in the City) provides the City with an additional 1.0% of annual revenue, derived from a surcharge to monthly customer bills, to support the cost of a Public, Educational and Governmental (PEG) access channel(s) in Reedley. PEG funding is restricted to capital related purposes only, such as cameras, recording equipment, relay services, etc. The channels are open to the public, school districts, colleges, and municipalities to show their own content and recorded programming.

Landscape Lighting & Maintenance District Fund - 030

The Landscape Maintenance District fund (030) was formed to track assessment district fees that are paid by a property owner, through property tax assessments, for the upkeep of common areas located within their housing subdivisions. We have one District, but over 18 distinct zones. All revenue and expenditures spent within a particular zone must be tracked accordingly and can only be used on the maintenance of that specific area. As such, the fund balance has been restricted based upon the amount of monies available to each zone.

Community Facilities District Fund - 032

The City created a Community Facilities District in 2005 which is now accounted for under Fund 032. Newly annexed properties will be required to join the CFD which has the ability to assess fees on a property owner's annual tax bill. These fees are restricted for use to maintenance expenses for public safety (police and fire) and for City parks. The amount allocated for fire, police and parks may be set at the discretion of the City Council each year and is shown on the revenue and expenditure detail sheets. The City Council also annually establishes the amount of the CFD tax which can be anywhere from \$0 up to the "max tax" as adopted in the CFD regulations.

Streetscape Fund - 034

Fund 034 is the Downtown Parking and Improvement District commonly referred to by Staff as the "Streetscape" fund. Each business owner in the downtown district area is assessed a monthly fee that is restricted for the maintenance and improvement of the district's street trees, ground cover and benches.

Airport Fund - 041

The Airport fund (041) is an enterprise fund. The budget document reflects working capital (current assets less current liabilities) as the fund balance. As an enterprise fund, only airport related costs and revenues are allowed. An enterprise fund should be operated as a public sector business. Operational revenues should always be monitored and compared to the operational expenses.

Water Capital Fund - 049

The Water Capital fund was established for the 2014-15 fiscal year to serve as an ongoing capital set aside for Water Division capital projects. Currently funding for day-to-day operational expenditures such as salaries, supplies, and fuel are comingled with funds that are needed for longer term uses, such as equipment/facility replacement and large scale infrastructure rehabilitation projects. A dedicated capital fund significantly assists staff in the complex task of long-term capital planning. Each year, budgeted transfers from the Water Fund (050) will fund specific capital projects, or add to the unappropriated fund balance remaining each year if long term projects require funding to be accumulated over multiple years. The Water Capital fund is subject to the same restrictions as the Water Fund (050), in that only activities directly related to the City's water system may be accounted for in this fund. Generally, only projects that exceed the City's capital threshold, currently \$10,000, will be accounted for in this fund.

Water Fund - 050

The water fund (050) is another enterprise fund. The responsibilities for the water system are shared between two departments – billing & collection and maintenance & operation, handled respectively by Administrative Services and Public Works. The budget document reflects working capital for the fund balance. Only activities directly related to the City's water system may be accounted for in this fund. In May 2007, the City sold \$15,250,000 in water bonds to fund the city-wide meter program and water storage towers. Bonds were insured and issued at a AAA rating with an underlying BBB+ rating and are scheduled to be repaid in full on June, 2038. Water rates can automatically be raised on an annual basis, April 1st, by a 10-year rolling CPI inflationary factor not to exceed 2.5%. In 2013-14, the City Council adopted Resolution 2014-017, which established a policy for the City to maintain a minimum level of working capital, equivalent to 45 days operating expenditures, in the City's Water, Wastewater, and Solid Waste enterprise funds.

Wastewater (Sewer) Fund -052

The sewer fund (052) is also operated as an enterprise fund with responsibilities shared between Administrative Services and Public Works. The budget document reflects working capital for the fund balance. In 1995 the City issued a \$2.2 million dollar bond for treatment plant expansion purposes. This issue was refinanced in December, 2001 at lower interest rates and it is scheduled to be repaid in full in 2015. In April 2007, the City sold \$4,155,000 in additional sewer bonds to fund the wastewater treatment plant expansion / upgrade project. Bonds were insured and issued at a AAA rating with an underlying BBB+ rating and are scheduled to be repaid in full on June, 2037. In October 2007 the City executed a State

Revolving Fund loan in the amount of \$26,964,921 for the wastewater treatment plant expansion / upgrade project. These funds are being received on a reimbursement bases and are scheduled to be repaid in full August, 2029 at a 2.4% interest rate. Only those items directly related to the City's sewer system may be charged to this fund. Sewer rates can automatically be raised on an annual basis, July 1st, by a 10-year rolling CPI inflationary factor not to exceed 2.5%. In 2013-14, the City Council adopted Resolution 2014-017, which established a policy for the City to maintain a minimum level of working capital, equivalent to 45 days operating expenditures, in the City's Water, Wastewater, and Solid Waste enterprise funds.

Wastewater (Sewer) Capital (SRF) Fund - 051

Part of the contract requirement for the State Revolving Fund Loan obligated the City to create a new fund (051) called the Sewer SRF Loan Fund. The City is required to deposit 10% of annual sewer revenue as a reserve into this fund for future SRF loan payments and capital improvement set aside. This transfer was made on a quarterly basis based upon actual revenue. Transfers were to continue until a minimum cash amount of 10% of the SRF loan (\$2,696,492) has been reached. In the 2013-14 fiscal year, this minimum threshold was met and no further transfers will be budgeted for the debt service reserve unless the fund balance falls below debt service reserve requirements.

The fund will continue to be used for debt service reserve, however the Wastewater Division will begin using the fund for capital activity. Currently funding for day-to-day operational expenditures such as salaries, supplies, and fuel are comingled in the Wastewater (Sewer) Fund (052) with funds that are needed for longer term uses, such as equipment/facility replacement and large scale infrastructure rehabilitation projects. A dedicated capital fund significantly assists staff in the complex task of long-term capital planning. Each year, budgeted transfers from the Wastewater (Sewer) Fund (052) will fund specific capital projects, or add to the unappropriated fund balance remaining each year if long term projects require funding to be accumulated over multiple years. The Sewer SRF Fund is subject to the same restrictions as the Wastewater (Sewer) Fund, in that only activities directly related to the City's wastewater (sewer) system may be accounted for in this fund. Generally, only projects that exceed the City's capital threshold, currently \$10,000, will be accounted for in this fund.

Solid Waste Fund - 053

The final enterprise fund is the disposal fund (053). The budget document reflects working capital for the fund balance. Again, the responsibilities are shared between Administrative Services and Public Works, and only those items directly related to the solid waste (disposal & recycling) service can be charged to this fund. In 2013-14, the City Council adopted Resolution 2014-017, which established a policy for the City to maintain a minimum level of working capital, equivalent to 45 days operating expenditures, in the City's Water, Wastewater, and Solid Waste enterprise funds.

Solid Waste Capital Fund - 054

The Solid Waste Capital fund was established for the 2014-15 fiscal year to serve as an ongoing capital set aside for Solid Waste Division capital projects. Currently funding for day-to-day operational expenditures such as salaries, repairs, and fuel are comingled with funds that are needed for longer term uses, such as equipment or facility replacement. A dedicated capital fund significantly assists staff in the complex task of long-term capital planning. Each year, budgeted transfers from the Solid Waste Fund (053) will fund specific capital projects, or add to the unappropriated fund balance remaining each year if long term projects require funding to be accumulated over multiple years. The Solid Waste Capital fund is subject to the same restrictions as the Solid Waste Fund (053), in that only activities directly related to the City's solid waste (disposal & recycling) may be accounted for in this fund. Generally, only projects that exceed the City's capital threshold, currently \$10,000, will be accounted for in this fund.

Vehicle Impact Fee (VIF) Fund - 055

Adopted in April 2013, by resolution 2013-028, authorized an annual refuse vehicle impact fee (VIF) for up to \$285,000 annually to be utilized solely for the maintenance, repair, and related costs of City streets caused by the impacts of the City refuse trucks. The amount available for the VIF for a given fiscal year shall be determined on an annual basis by the City Manager during the City budget build process and subject to appropriation approval by the City Council in the Adopted Budget.

Equipment Shop Internal Service Fund - 060

Fund 060 is an internal service fund for the Equipment Shop. The budget document reflects working capital for the fund balance. This is an internal service fund, thus its primary source of revenue comes from "fees" that are paid by all the other City funds that utilize the common expenses charged to the Equipment Shop, like gasoline, vehicular repairs, tires, etc.. As the total expenditures for the equipment shop rise, so do the individual "charges" to the various departments, like police, fire, streets, etc.

Dental Benefit Internal Service Fund - 065

Fund 060 is an internal service fund (ISF) that is used specifically and exclusively for the City's dental benefits for permanent full-time employees. Dental benefits were self-funded starting July 1, 2013. Departments are assessed an internal dental 'premium' every pay period based on

what funds employees are paid from, with the revenue deposited into the ISF. Monthly dental 'claims' are billed to the City from a 3rd party administrator, which represent actual costs of dental work performed (subject to coverage limits). The internal dental 'premium' that is assessed to Departments is reviewed at least annually to determine if collected revenue is covering expenditures, while allowing also for some measure of operating buffer to cover unforeseen claim activity.

COPS Fund - 075

Fund 075 was created by Assembly Bill 3229 for Citizens Option for Public Safety (COPs) and is authorized as part of the annual State budget allocation. Funds are allocated by population and are restricted for front line law enforcement use, which can include personnel services. Funding is subject to the State's fiscal condition and passage of their budget.

Development Impact Fees Fund 100 through 111

Funds 100 through 111 represent the current Development Impact Fees. These fees are assessed and collected at the building permit level and are restricted for their respective use. Fund 100 is for Transportation Facilities; Fund 102 is for Law Enforcement Facilities; Fund 103 is for Fire Enforcement Facilities; Fund 104 is Storm Drain Facilities; Fund 105 is for Wastewater Facilities; Fund 108 is for Parks and Recreational Facilities; Fund 110 is for General Government Facilities; and Fund 111 is for Water.

Successor Redevelopment Funds 895 through 897

On February 1, 2012, all redevelopment agencies in California were dissolved and the process for unwinding their financial affairs began. Given the scope of the agencies' funds, assets, and financial obligations, the unwinding process will take some time. Prior to dissolution, redevelopment agencies received tax increment in property tax revenues annually and had outstanding bonds, contracts, and loans. Over time, as these obligations are paid off, schools and other local agencies will receive the property tax revenues formally distributed to RDAs.

Funds 086 through 097 reflected the active financial information for the Reedley Redevelopment Agency. On February 1, 2012 all assets and liabilities were transferred to the successor agency, City of Reedley, under the fund structure of 895, 896 and 897. Fund 895 accounts for bond proceeds from the February 2011 Tax Allocation Bond Issue in the amount of \$8,825,000 uninsured with an A- rating. This issue defeased existing bonds and provided for unused bond proceeds of approximately \$5 million to be used for capital projects. Fund 896 accounts for all of the successor housing activities and Fund 897 is the retirement fund which handles the eventual close out of operations for all non-housing redevelopment activities.



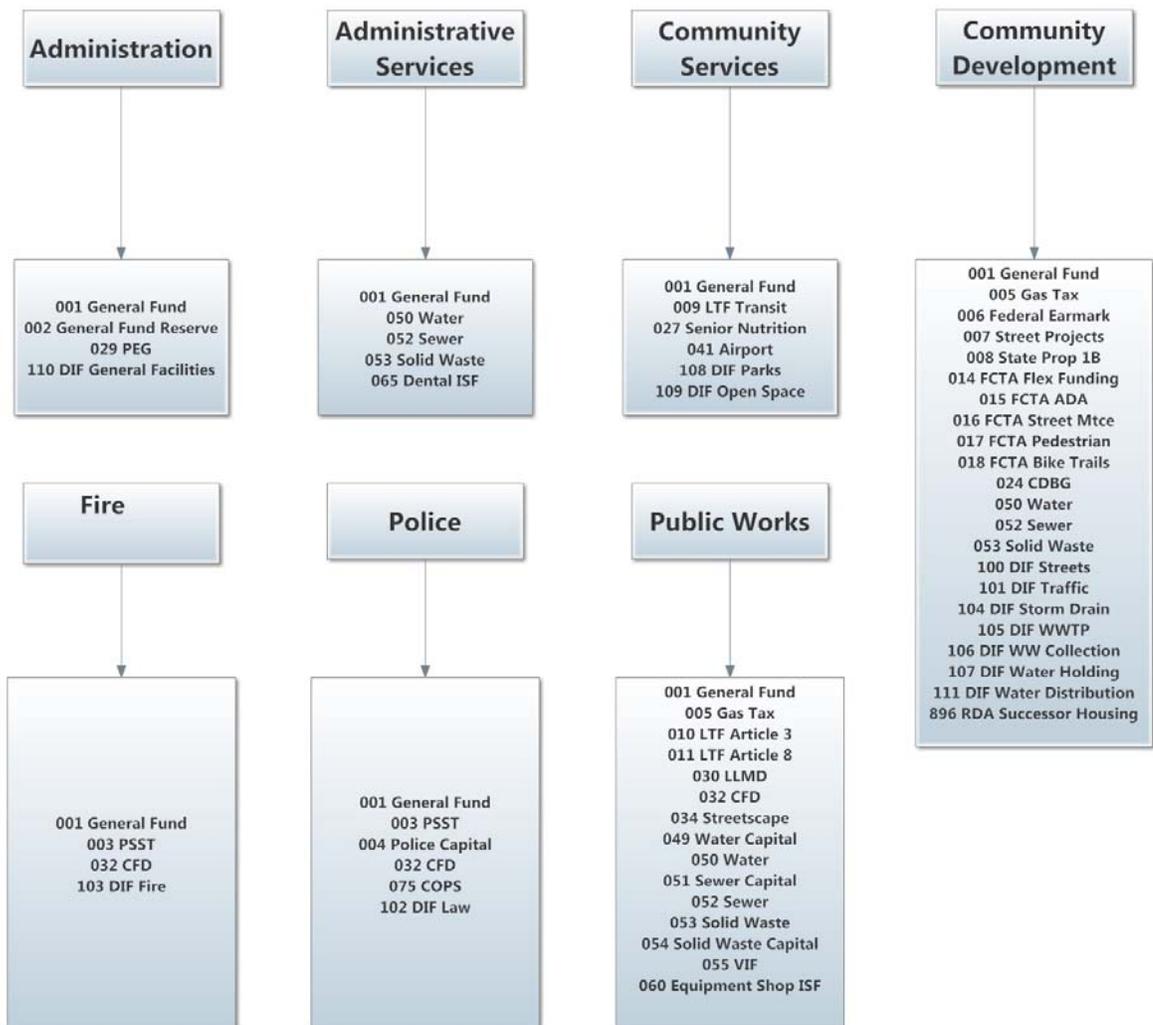
City of Reedley

Overview of City Departments

Overview of City Departments

In-depth discussion of each city department and their related functions can be found under the respective departmental narratives. This is a brief summary of departmental functions along with a chart depicting departmental and accounting fund relationships.

Departments and Accounting Fund Relationship



Administration

- City Council
- City Manager
- City Clerk
- City Attorney

Administrative Services

- Business Licenses
- Community Facilities District
- Contracts and Purchasing
- Finance Reporting and Operations
- Information Services
- Investments and Debt Management
- Payroll and Human Resources
- RDA Successor Agency
- Risk Management
- Utility Billing and Collections (water, wastewater and solid waste)

Community Development

- Building
- Economic Development
- Engineering
- Planning

Community Services

- Community Center Facility
- Park Rentals
- Recreation Programs
- Reedley Municipal Airport
- Senior Citizen Services
- Transit (Dial-A-Ride)

Fire

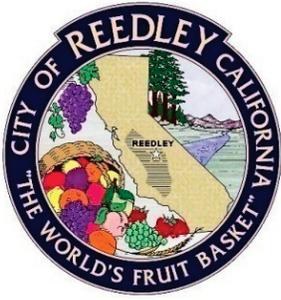
- Public Safety
- Code Enforcement
- Emergency Operations
- Fire Prevention

Police

- Public Safety
- Animal Control Services
- Crime Scene Investigation
- Dispatch
- Emergency Operations
- Investigations
- Patrol
- Records
- School Resource Officers

Public Works

- Public Facilities Infrastructure and Maintenance
- Governmental Building Maintenance
- Landscape, Lighting & Maintenance District Maintenance
- Parks Maintenance
- Sidewalk Maintenance
- Solid Waste Service
- Storm Drainage Infrastructure
- Street Maintenance
- Streetscape - Downtown Parking and Improvement District Maintenance
- Vehicle Fleet Maintenance
- Wastewater Treatment Plant, Service and Infrastructure
- Water Service, Water Wells and Infrastructure



City of Reedley

Fund Changes for Fiscal Year

Fund Changes for Fiscal Year

The following identifies major fund changes taking place during the adopted budget fiscal year.

Federal Earmark Fund - 006

This fund will be at a \$0 balance and will be closed out.

Prop 1B Street Projects Fund - 008

This fund will be at a \$0 balance and will be closed out.

Development Impact Funds – 100 through 111

The following funds are being consolidated as part of the adoption of the 2015 Development Impact Fee Study.

- DIF Street Fund 100 and DIF Traffic Fund 101 will be merged into Fund 100. Fund 101 will be at a \$0 balance and will be closed out. Fund 100 will be named Transportation Facilities.
- DIF WWTP Fund 105 and DIF WW Collection Fund 106 will be merged into Fund 105. Fund 106 will be at a \$0 balance and will be closed out. Fund 105 will be named Wastewater Facilities.
- DIF Water Holding Fund 107 and DIF Water Distribution Fund 111 will be merged into Fund 111. Fund 107 will be at a \$0 balance and will be closed out. Fund 111 will be named Water Facilities.
- DIF Parks Fund 108 and DIF Open Space Fund 109 will be merged into Fund 109. Fund 108 will be at a \$0 balance and will be closed out. Fund 108 will be named Parks and Recreational Facilities.
- Fund 110 will be renamed General Government Facilities.
- Fund 104 will be renamed Storm Drain Facilities.



City of Reedley

Budget Summaries



Budget Summary Discussion

The Budget Summaries section of the budget document is intended to give the reader an overview of the City's Adopted Budget as it pertains to the following areas:

2015-16 Adopted Budget Estimates by Fund

This schedule is meant to give the reader an understanding of how requested appropriations for FY 2015-16 breakout for each fund between personnel-related costs, maintenance & operating accounts, and capital expenditures.

2014-15 Fiscal Year-End Expense Estimates by Fund

This summary provides information similar to the 2015-16 Proposed Budget Summary by Fund, but for year-end estimated expenditures of the *current fiscal year*, reflecting staff estimates for personnel-related costs, maintenance & operating accounts, and capital expenditures.

City Fund Balances

The fund balance summary shows the impact, over several years, of annual revenue and expenditure activity has on the fund balance of the City's 48 individual funds. In some cases, the fund balance may show a negative amount which can be due to several factors; including timing differences in expenditures and grant reimbursements, a previous operating deficit that is being addressed, or inter-fund loan activity.

2015-16 Consolidated Financial Statement

This schedule provides the reader with a consolidated financial table that displays the budgeted revenues and expenditures for the entire entity. It includes revenues by type of revenue and expenditures by function.

General Fund Summary of Expenditures by Department

Providing more detail than the fund summaries described above, this schedule provides the reader with a detail of General fund appropriations for each Department and operating sections within each. Some City departments, such as enterprise operations, have no appropriations in the General Fund; whereas other departments, such as Engineering or Community Services have only a portion of their appropriations in the General Fund.

Effect on Carryover Fund Balance for General Fund

This summary provides an important analysis of annual revenue and expenditures in the General Fund, and their impact to carryover fund balance. Carryover is essentially the resources 'leftover' in a fund at the end of a fiscal year after all revenue is deposited and expenditures incurred for the period. The summary demonstrates the City's utilization of carryover resources for the next year's budget.

The summary also shows the amount of direct revenue (i.e. program revenue) that a particular department generates in support of its activities. For example, the resources in the General Fund used for legal services (i.e. City Attorney) does not have any direct offsetting revenue, therefore the subsidizing revenue to support this activity is equal to the appropriation. However a department such as Community Services generates well in excess of \$300,000 annually in program revenue (not including capital/grant activity) to partially offset the cost of its activities.



Enterprise Fund Summaries of Expenditures By Department

This schedule provides the reader with a detail of the multiple Departments within each Enterprise fund and the associated appropriations.

City Debt Service Summary

This schedule provides a snapshot of all debt held by the City, including purpose of the debt, specific amounts and purposes, year incurred/issued, annual debt service amounts, funding source for repayment, and maturity dates. This schedule includes debt owed to an outside party as well as inter-fund loan activity. The City Council must approve all debt incurred or issued by the City.

Restricted Funds ~ Reserved Shared Fund Balances

The City has numerous revenue streams that are treated as restricted fund balances, which reflects resources that are subject to externally enforceable legal restrictions (e.g. debt covenants, grantors, etc.) and/or when revenues are restricted to a particular purpose pursuant to enabling legislation (e.g. gasoline taxes). This schedule shows only those restricted funds that have sub-categories; which includes the Public Safety Sales Tax (Police/Fire), Landscape, Lighting & Maintenance Districts (Zones A-U), and the Community Facilities District (Police/Fire/Parks/Administration).



Schedule of Inter-Fund Transfers

Inter-fund transfers are monies appropriated to move from one fund to another fund. This is primarily done to reimburse the fund for expenses, or to finance the operations of programs/services of the other fund. Although these transfers are appropriated in individual departmental budgets, this schedule provides a high level summary of all transfers Citywide.



Adopted Budget Summary By Fund for 2015-16

FUND	PERSONNEL	MAINTENANCE & OPERATION	CAPITAL OUTLAY	TOTAL EXPENDITURES	REVENUE
001 General Fund	\$ 5,852,019	\$ 1,900,172	\$ 691,612	\$ 8,443,803	\$ 7,996,373
002 General Fund Reserve	\$ -	\$ -	\$ -	\$ -	\$ 50,094
003 Public Safety Sales Tax	\$ 1,102,860	\$ 131,911	\$ 104,500	\$ 1,339,271	\$ 1,151,328
004 PSST Police Capital Projects	\$ -	\$ -	\$ 65,800	\$ 65,800	\$ 48,500
005 Gas Tax	\$ 687,070	\$ 6,250	\$ -	\$ 693,320	\$ 562,050
006 Federal Earmark	\$ -	\$ -	\$ -	\$ -	\$ 104,088
007 Street Projects Federal / State Funding	\$ -	\$ -	\$ 2,990,240	\$ 2,990,240	\$ 4,286,315
008 Street Projects Prop 1B Funds	\$ -	\$ -	\$ -	\$ -	\$ 90,007
009 LTF Transit - Dial-A-Ride	\$ 344,421	\$ 17,200	\$ -	\$ 361,621	\$ 361,621
010 LTF Sidewalks - Article 3	\$ -	\$ 28,500	\$ -	\$ 28,500	\$ 16,550
011 LTF Streets - Article 8	\$ 66,558	\$ 511,893	\$ 129,700	\$ 708,152	\$ 502,000
014 FCTA Measure C Ext Flex Funding	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
015 FCTA Measure C Ext ADA Compliance	\$ -	\$ -	\$ -	\$ -	\$ 8,000
016 FCTA Measure C Ext Street Maintenance	\$ -	\$ -	\$ 260,000	\$ 260,000	\$ 260,000
017 FCTA Measure C Ext Pedestrians & Trails	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
018 FCTA Measure C Ext Bike Facilities	\$ -	\$ -	\$ -	\$ -	\$ 12,000
024 CDBG	\$ -	\$ -	\$ 223,013	\$ 223,013	\$ 321,513
027 Senior Nutrition	\$ 20,123	\$ 3,895	\$ -	\$ 24,018	\$ 24,018
029 PEG	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ 20,350
030 Landscape Maintenance District	\$ 71,492	\$ 90,550	\$ -	\$ 162,042	\$ 161,572
032 Community Facilities District	\$ -	\$ 577,195	\$ -	\$ 577,195	\$ 561,000
034 Streetscape	\$ -	\$ 17,950	\$ 20,000	\$ 37,950	\$ 31,500
041 Airport	\$ 36,687	\$ 182,244	\$ 247,000	\$ 465,931	\$ 481,800
049 Water Capital	\$ -	\$ -	\$ 140,000	\$ 140,000	\$ 5,000
050 Water	\$ 980,061	\$ 2,127,470	\$ -	\$ 3,107,531	\$ 3,132,200
051 Sewer Capital	\$ -	\$ -	\$ 272,500	\$ 272,500	\$ 519,000
052 Sewer	\$ 1,111,231	\$ 3,493,243	\$ 494,100	\$ 5,098,574	\$ 5,168,884
053 Solid Waste	\$ 1,186,865	\$ 1,725,817	\$ 1,315,200	\$ 4,227,881	\$ 4,241,514
054 Solid Waste Capital	\$ -	\$ -	\$ 164,456	\$ 164,456	\$ 316,000
055 Vehicle Impact Fee	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,500
060 Equipment Shop	\$ 360,421	\$ 711,250	\$ 1,500	\$ 1,073,171	\$ 1,075,271
065 Dental Premium ISF	\$ -	\$ 130,000	\$ -	\$ 130,000	\$ 127,342
075 COPS AB3229 State Budget	\$ 141,894	\$ -	\$ -	\$ 141,894	\$ 100,600
100 Transportation Facilities DIF	\$ -	\$ -	\$ 2,247,968	\$ 2,247,968	\$ 378,382
101 Traffic DIF	\$ -	\$ -	\$ 208,582	\$ 208,582	\$ -
102 Law Enforcement Facilities DIF	\$ -	\$ -	\$ 22,500	\$ 22,500	\$ 24,050
103 Fire Enforcement Facilities DIF	\$ -	\$ -	\$ 56,500	\$ 56,500	\$ 89,100
104 Storm Drain Facilities DIF	\$ -	\$ -	\$ 160,200	\$ 160,200	\$ 65,100
105 Wastewater Facilities DIF	\$ -	\$ -	\$ 294,300	\$ 294,300	\$ 566,157
106 WW Collection DIF	\$ -	\$ -	\$ 408,607	\$ 408,607	\$ -
107 Water Holding DIF	\$ -	\$ -	\$ 11,252	\$ 11,252	\$ -
108 Parks & Recreational Facilities DIF	\$ -	\$ -	\$ -	\$ -	\$ 408,393
109 Open Space DIF	\$ -	\$ -	\$ 628,193	\$ 628,193	\$ 80,000
110 General Government Facilities DIF	\$ -	\$ -	\$ 160,200	\$ 160,200	\$ 64,300
111 Water Facilities DIF	\$ -	\$ -	\$ 150,500	\$ 150,500	\$ 166,872
895 Successor RDA 2011 Bonds	\$ -	\$ -	\$ -	\$ -	\$ 15,000
896 Successor RDA Housing	\$ 28,940	\$ 1,000	\$ -	\$ 29,940	\$ 2,100
897 Successor RDA Retirement	\$ 228,441	\$ 738,820	\$ -	\$ 967,261	\$ 1,003,510
	\$ 12,219,082	\$ 12,395,359	\$ 12,023,423	\$ 36,637,864	\$ 35,099,953

Fiscal Year End Estimates By Fund for 2014-15

FUND	PERSONNEL	MAINTENANCE & OPERATION	CAPITAL OUTLAY	TOTAL EXPENDITURES	REVENUE
001 General Fund	\$ 5,593,463	\$ 2,123,064	\$ 148,854	\$ 7,865,381	\$ 7,739,789
002 General Fund Reserve	\$ -	\$ -	\$ -	\$ -	\$ 250,094
003 Public Safety Sales Tax	\$ 960,419	\$ 138,644	\$ 94,305	\$ 1,193,368	\$ 1,128,900
004 PSST Police Capital Projects	\$ -	\$ -	\$ 65,800	\$ 65,800	\$ 48,500
005 Gas Tax	\$ 725,675	\$ 9,514	\$ -	\$ 735,189	\$ 759,534
006 Federal Earmark	\$ -	\$ -	\$ -	\$ -	\$ -
007 Street Projects Federal / State Funding	\$ -	\$ -	\$ 10,659,212	\$ 10,659,212	\$ 10,888,773
008 Street Projects Prop 1B Funds	\$ -	\$ -	\$ -	\$ -	\$ -
009 LTF Transit - Dial-A-Ride	\$ 327,088	\$ 6,000	\$ -	\$ 333,088	\$ 333,088
010 LTF Sidewalks - Article 3	\$ -	\$ 19,000	\$ -	\$ 19,000	\$ 17,383
011 LTF Streets - Article 8	\$ -	\$ 480,555	\$ 237,164	\$ 717,719	\$ 644,168
014 FCTA Measure C Ext Flex Funding	\$ -	\$ -	\$ 620,384	\$ 620,384	\$ 250,244
015 FCTA Measure C Ext ADA Compliance	\$ -	\$ -	\$ 32,776	\$ 32,776	\$ 9,076
016 FCTA Measure C Ext Street Maintenance	\$ -	\$ -	\$ 948,037	\$ 948,037	\$ 259,320
017 FCTA Measure C Ext Pedestrians & Trails	\$ -	\$ -	\$ -	\$ -	\$ 52,127
018 FCTA Measure C Ext Bike Facilities	\$ -	\$ -	\$ -	\$ -	\$ 114,395
024 CDBG	\$ -	\$ -	\$ 300,192	\$ 300,192	\$ 269,056
027 Senior Nutrition	\$ 19,380	\$ 3,895	\$ -	\$ 23,275	\$ 23,275
029 PEG	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 20,600
030 Landscape Maintenance District	\$ 66,476	\$ 83,522	\$ -	\$ 149,998	\$ 146,563
032 Community Facilities District	\$ -	\$ 529,867	\$ -	\$ 529,867	\$ 545,250
034 Streetscape	\$ -	\$ 16,877	\$ 5,000	\$ 21,877	\$ 32,250
041 Airport	\$ 27,895	\$ 181,958	\$ 208,000	\$ 417,853	\$ 440,856
049 Water Capital	\$ -	\$ -	\$ 53,500	\$ 53,500	\$ 188,500
050 Water	\$ 984,654	\$ 2,278,638	\$ 1,253,050	\$ 4,516,342	\$ 3,914,707
052 Sewer Capital	\$ -	\$ -	\$ 459,000	\$ 459,000	\$ 519,000
052 Sewer	\$ 1,026,660	\$ 3,508,032	\$ 547,983	\$ 5,082,675	\$ 5,164,558
053 Solid Waste	\$ 1,144,578	\$ 1,663,917	\$ 452,500	\$ 3,260,995	\$ 3,237,649
054 Solid Waste Capital	\$ -	\$ -	\$ 360,000	\$ 360,000	\$ 347,000
055 Vehicle Impact Fee	\$ -	\$ -	\$ 243,801	\$ 243,801	\$ 200,555
060 Equipment Shop	\$ 297,398	\$ 629,347	\$ 13,916	\$ 940,661	\$ 940,317
065 Dental Premium ISF	\$ -	\$ 130,000	\$ -	\$ 130,000	\$ 132,918
075 COPS AB3229 State Budget	\$ 85,804	\$ -	\$ -	\$ 85,804	\$ 100,600
100 Street DIF	\$ 25,927	\$ -	\$ 5,092	\$ 31,019	\$ 65,750
101 Traffic DIF	\$ 9,723	\$ -	\$ 359,597	\$ 369,320	\$ 9,100
102 Law DIF	\$ -	\$ -	\$ 31,679	\$ 31,679	\$ 3,150
103 Fire DIF	\$ 6,480	\$ -	\$ 153,000	\$ 159,480	\$ 256,500
104 Storm Drain DIF	\$ 9,723	\$ -	\$ 515,871	\$ 525,594	\$ 116,836
105 WWTP DIF	\$ 3,244	\$ -	\$ 225,000	\$ 228,244	\$ 20,350
106 WW Collection DIF	\$ 4,862	\$ -	\$ 5,000	\$ 9,862	\$ 7,500
107 Water Holding DIF	\$ 3,269	\$ -	\$ 150,930	\$ 154,199	\$ 7,500
108 Parks DIF	\$ -	\$ -	\$ 8,600	\$ 8,600	\$ 8,000
109 Open Space DIF	\$ 4,891	\$ -	\$ 55,000	\$ 59,891	\$ 13,300
110 General Facilities DIF	\$ 9,723	\$ -	\$ 245,457	\$ 255,180	\$ 4,800
111 Water Distribution DIF	\$ 4,830	\$ -	\$ 5,000	\$ 9,830	\$ 6,300
895 Successor RDA 2011 Bonds	\$ -	\$ -	\$ -	\$ -	\$ 18,000
896 Successor RDA Housing	\$ 7,309	\$ 1,345	\$ -	\$ 8,654	\$ 33,600
897 Successor RDA Retirement	\$ 209,094	\$ 775,066	\$ -	\$ 984,160	\$ 1,010,104
	\$ 11,558,565	\$ 12,579,240	\$ 18,470,200	\$ 42,608,005	\$ 40,299,836

Summary of Fund Balances

FUND	ACTUAL WORK CAPITAL JUNE 30, 2014	ESTIMATED REVENUE 2014-15	ESTIMATED EXPENDITURES 2014-15	CALCULATED FUND BALANCE JUNE 30, 2015	ESTIMATED REVENUE 2015-16	ADOPTED BUDGET 2015-16	CALCULATED FUND BALANCE JUNE 30, 2016
001 General Fund	\$848,695	\$ 7,739,789	\$ 7,865,381	\$ 723,103	\$ 7,996,373	\$ 8,443,803	\$ 275,674
002 General Fund Reserve	\$930,127	\$ 250,094	\$ -	\$ 1,180,221	\$ 50,094	\$ -	\$ 1,230,315
003 Public Safety Sales Tax	\$569,926	\$ 1,128,900	\$ 1,193,368	\$ 505,458	\$ 1,151,328	\$ 1,339,271	\$ 317,515
004 PSST Police Capital Projects	\$38,415	\$ 48,500	\$ 65,800	\$ 21,115	\$ 48,500	\$ 65,800	\$ 3,815
005 Gas Tax	\$123,982	\$ 759,534	\$ 735,189	\$ 148,327	\$ 562,050	\$ 693,320	\$ 17,057
006 Federal Earmark	(\$104,088)	\$ -	\$ -	(\$104,088)	\$ 104,088	\$ -	\$ -
007 Street Projects Federal / State Funding	(\$1,525,636)	\$ 10,888,773	\$ 10,659,212	(\$1,296,075)	\$ 4,286,315	\$ 2,990,240	\$ -
008 Street Projects Prop 1B Funds	(\$90,007)	\$ -	\$ -	(\$90,007)	\$ 90,007	\$ -	\$ -
009 LTF Transit - Dial-A-Ride	\$0	\$ 333,088	\$ 333,088	\$ -	\$ 361,621	\$ 361,621	\$ -
010 LTF Sidewalks - Article 3	\$104,516	\$ 17,383	\$ 19,000	\$ 102,899	\$ 16,550	\$ 28,500	\$ 90,949
011 LTF Streets - Article 8	\$485,863	\$ 644,168	\$ 717,719	\$ 412,312	\$ 502,000	\$ 708,152	\$ 206,161
014 FCTA Measure C Ext Flex Funding	\$890,481	\$ 250,244	\$ 620,384	\$ 520,341	\$ 250,000	\$ 250,000	\$ 520,341
015 FCTA Measure C Ext ADA Compliance	\$28,318	\$ 9,076	\$ 32,776	\$ 4,618	\$ 8,000	\$ -	\$ 12,618
016 FCTA Measure C Ext Street Maintenance	\$1,127,021	\$ 259,320	\$ 948,037	\$ 438,304	\$ 260,000	\$ 260,000	\$ 438,304
017 FCTA Measure C Ext Pedestrians & Trails	(\$20,687)	\$ 52,127	\$ -	\$ 31,440	\$ 50,000	\$ 50,000	\$ 31,440
018 FCTA Measure C Ext Bike Facilities	(\$118,707)	\$ 114,395	\$ -	(\$4,312)	\$ 12,000	\$ -	\$ 7,688
024 CDBG	\$0	\$ 269,056	\$ 300,192	(\$31,136)	\$ 321,513	\$ 223,013	\$ 67,364
027 Senior Nutrition	\$0	\$ 23,275	\$ 23,275	\$ -	\$ 24,018	\$ 24,018	\$ -
029 PEG	\$25,521	\$ 20,600	\$ 6,500	\$ 39,621	\$ 20,350	\$ 55,000	\$ 4,971
030 Landscape Maintenance District	\$72,453	\$ 146,563	\$ 149,998	\$ 69,018	\$ 161,572	\$ 162,042	\$ 68,549
032 Community Facilities District	\$8,391	\$ 545,250	\$ 529,867	\$ 23,774	\$ 561,000	\$ 577,195	\$ 7,579
034 Streetscape	\$15,214	\$ 32,250	\$ 21,877	\$ 25,587	\$ 31,500	\$ 37,950	\$ 19,137
041 Airport	(\$97,072)	\$ 440,856	\$ 417,853	(\$74,069)	\$ 481,800	\$ 465,931	(\$58,200)
049 Water Capital	\$0	\$ 188,500	\$ 53,500	\$ 135,000	\$ 5,000	\$ 140,000	\$ -
050 Water	\$353,050	\$ 3,914,707	\$ 4,516,342	(\$248,585)	\$ 3,132,200	\$ 3,107,531	(\$223,915)
051 Sewer Capital	\$2,911,410	\$ 519,000	\$ 459,000	\$ 2,971,410	\$ 519,000	\$ 272,500	\$ 3,217,910
052 Sewer	\$1,141,052	\$ 5,164,558	\$ 5,082,675	\$ 1,222,935	\$ 5,168,884	\$ 5,098,574	\$ 1,293,245
053 Solid Waste	\$1,177,566	\$ 3,237,649	\$ 3,260,995	\$ 1,154,220	\$ 4,241,514	\$ 4,227,881	\$ 1,167,853

Summary of Fund Balances

FUND	ACTUAL WORK CAPITAL JUNE 30, 2014	ESTIMATED REVENUE 2014-15	ESTIMATED EXPENDITURES 2014-15	CALCULATED FUND BALANCE JUNE 30, 2015	ESTIMATED REVENUE 2015-16	ADOPTED BUDGET 2015-16	CALCULATED FUND BALANCE JUNE 30, 2016
054 Solid Waste Capital	\$0	\$ 347,000	\$ 360,000	\$ (13,000)	\$ 316,000	\$ 164,456	\$ 138,544
055 Vehicle Impact Fee	\$69,962	\$ 200,555	\$ 243,801	\$ 26,716	\$ 200,500	\$ 200,000	\$ 27,216
060 Equipment Shop	\$23,387	\$ 940,317	\$ 940,661	\$ 23,043	\$ 1,075,271	\$ 1,073,171	\$ 25,143
065 Dental Premium ISF	\$24,933	\$ 132,918	\$ 130,000	\$ 27,851	\$ 127,342	\$ 130,000	\$ 25,193
075 COPS AB3229 State Budget	\$33,150	\$ 100,600	\$ 85,804	\$ 47,946	\$ 100,600	\$ 141,894	\$ 6,652
100 Transportation Facilities DIF	\$1,997,186	\$ 65,750	\$ 31,019	\$ 2,031,917	\$ 378,382	\$ 2,247,968	\$ 162,331
101 Traffic DIF	\$568,802	\$ 9,100	\$ 369,320	\$ 208,582	\$ -	\$ 208,582	\$ 0
102 Law Enforcement Facilities DIF	\$31,433	\$ 3,150	\$ 31,679	\$ 2,904	\$ 24,050	\$ 22,500	\$ 4,454
103 Fire Enforcement Facilities DIF	\$614,156	\$ 256,500	\$ 159,480	\$ 711,176	\$ 89,100	\$ 56,500	\$ 743,776
104 Storm Drain Facilities DIF	\$654,816	\$ 116,836	\$ 525,594	\$ 246,058	\$ 65,100	\$ 160,200	\$ 150,958
105 Wastewater Facilities DIF	\$565,645	\$ 20,350	\$ 228,244	\$ 357,751	\$ 566,157	\$ 294,300	\$ 629,608
106 WW Collection DIF	\$410,969	\$ 7,500	\$ 9,862	\$ 408,607	\$ -	\$ 408,607	\$ 0
107 Water Holding DIF	\$157,951	\$ 7,500	\$ 154,199	\$ 11,252	\$ -	\$ 11,252	\$ 0
108 Parks & Recreational Facilities DIF	(\$407,793)	\$ 8,000	\$ 8,600	\$ (408,393)	\$ 408,393	\$ -	\$ -
109 Open Space DIF	\$636,979	\$ 13,300	\$ 59,891	\$ 590,388	\$ 80,000	\$ 628,193	\$ 42,195
110 General Government Facilities DIF	\$654,041	\$ 4,800	\$ 255,180	\$ 403,661	\$ 64,300	\$ 160,200	\$ 307,761
111 Water Facilities DIF	(\$8,264)	\$ 6,300	\$ 9,830	\$ (11,794)	\$ 166,872	\$ 150,500	\$ 4,578
895 Successor RDA 2011 Bonds	\$5,484,772	\$ 18,000	\$ -	\$ 5,502,772	\$ 15,000	\$ -	\$ 5,517,772
896 Successor RDA Housing	\$15,344	\$ 33,600	\$ 8,654	\$ 40,290	\$ 2,100	\$ 29,940	\$ 12,450
897 Successor RDA Retirement	\$521,755	\$ 1,010,104	\$ 984,160	\$ 547,699	\$ 1,003,510	\$ 967,261	\$ 583,948
	\$ 20,945,030	\$ 40,299,836	\$ 42,608,005	\$ 18,636,861	\$ 35,099,953	\$ 36,637,864	\$ 17,098,950

Consolidated Financial Statement for 2015-16

	GENERAL REVENUE	FUNCTIONAL REVENUE	TOTAL EXPENDITURES	NET EXPENDITURES / (EXCESS) REVENUES
EXPENDITURES NET OF FUNCTIONAL REVENUES				
General Government	\$ 864,806	\$ 1,247,321	\$ 382,515	
Public Safety	\$ 2,864,827	\$ 7,255,633	\$ 4,390,806	
Transportation	\$ 9,218,269	\$ 10,120,689	\$ 902,420	
Community Development	\$ 127,695	\$ 458,535	\$ 330,840	
Health - Sewer and Solid Waste	\$ 10,245,398	\$ 9,763,411	\$ (481,987)	
Culture & Leisure - Parks and Recreation	\$ 1,542,716	\$ 2,682,885	\$ 1,140,169	
Public Utilities	\$ 3,137,200	\$ 3,247,531	\$ 110,331	
Other (Wastewater DIF and Water DIF)	\$ 733,029	\$ 864,659	\$ 131,630	
TOTAL	\$ 28,733,940	\$ 35,640,663	\$ 6,906,723	

REVENUE	
Taxes	\$ 5,038,284
Licenses and Permits	\$ 118,600
Fines and Forfeitures	\$ 65,800
Revenue from Use of Money and Property	\$ 61,102
Intergovernmental State	\$ 34,318
Other	\$ 27,300
TOTAL	\$ 5,345,404

EXCESS / (DEFICIENCY) OF GENERAL REVENUE OVER NET EXPENDITURES	\$ (1,561,320)
EXCESS / (DEFICIENCY) OF INTERNAL SERVICE CHARGES OVER EXPENSES	\$ (558)

BEGINNING FUND BALANCE / WORKING CAPITAL	\$ 18,636,861
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ENDING FUND BALANCE / WORKING CAPITAL	\$ 17,098,950
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2015-16 APPROPRIATION LIMIT	\$ 16,209,433
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General Fund Summary of Expenditures By Department

GENERAL FUND	2014-15 AMENDED BUDGET				2014-15 YEAR-END ESTIMATES				2015-16 ADOPTED BUDGET			
	Personnel	M & O	Capital	Total	Personnel	M & O	Capital	Total	Personnel	M & O	Capital	Total
4110 City Council	\$ 48,732	\$ 18,764	\$ -	\$ 67,496	\$ 37,748	\$ 22,418	\$ -	\$ 60,166	\$ 48,733	\$ 16,595	\$ -	\$ 65,328
4120 Administration	\$ 207,902	\$ 25,106	\$ -	\$ 233,008	\$ 210,534	\$ 28,462	\$ -	\$ 238,995	\$ 205,016	\$ 26,733	\$ -	\$ 231,749
4130 City Clerk	\$ 50,049	\$ 7,765	\$ -	\$ 57,814	\$ 49,610	\$ 6,098	\$ -	\$ 55,708	\$ 50,490	\$ 7,150	\$ -	\$ 57,640
4140 Administrative Services	\$ 33,804	\$ 108,200	\$ -	\$ 142,004	\$ 29,642	\$ 102,212	\$ -	\$ 131,854	\$ 120,090	\$ 123,645	\$ -	\$ 243,735
4160 City Attorney	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 22,000	\$ -	\$ 22,000	\$ -	\$ 25,000	\$ -	\$ 25,000
4250 Elections	\$ -	\$ 6,500	\$ -	\$ 6,500	\$ -	\$ 3,300	\$ -	\$ 3,300	\$ -	\$ -	\$ -	\$ -
4290 General Government Shared Costs	\$ -	\$ 304,150	\$ -	\$ 304,150	\$ -	\$ 298,220	\$ -	\$ 298,220	\$ -	\$ 167,872	\$ -	\$ 167,872
4300 Fire	\$ 363,976	\$ 280,916	\$ -	\$ 644,892	\$ 399,937	\$ 272,431	\$ -	\$ 672,368	\$ 362,007	\$ 216,832	\$ 10,000	\$ 588,840
4305 Fire CURE	\$ 86,559	\$ 5,650	\$ -	\$ 92,209	\$ 49,561	\$ 3,900	\$ -	\$ 53,461	\$ 89,019	\$ 4,750	\$ -	\$ 93,769
Subtotal Fire	\$ 450,535	\$ 286,566	\$ -	\$ 737,101	\$ 449,498	\$ 276,331	\$ -	\$ 725,829	\$ 451,027	\$ 221,582	\$ 10,000	\$ 682,609
4310 Police Administration	\$ 644,232			\$ 644,232	\$ 568,253			\$ 568,253	\$ 670,035			\$ 670,035
4320 Police Patrol	\$ 1,706,857			\$ 1,706,857	\$ 1,765,584			\$ 1,765,584	\$ 1,824,408			\$ 1,824,408
4322 Police Avoid 21	\$ 16,848	\$ -	\$ -		\$ 10,179	\$ -	\$ -	\$ 10,179	\$ 16,897	\$ -	\$ -	\$ 16,897
4325 Police Traffic				\$ -				\$ -				\$ -
4330 Police Investigations	\$ 441,964			\$ 441,964	\$ 465,537			\$ 465,537	\$ 369,852			\$ 369,852
4333 Police Calgrip	\$ 10,109	\$ 1,900	\$ -	\$ 12,009	\$ 4,550	\$ 3,197	\$ -	\$ 7,747	\$ -	\$ -	\$ -	\$ -
4340 Police Records	\$ 173,389			\$ 173,389	\$ 164,914			\$ 164,914	\$ 179,371			\$ 179,371
4350 Police Support		\$ 782,502	\$ 22,518	\$ 805,020		\$ 687,213	\$ 12,000	\$ 699,213		\$ 716,523	\$ 18,500	\$ 735,023
4360 Police Dispatch	\$ 343,857			\$ 343,857	\$ 326,303			\$ 326,303	\$ 355,528			\$ 355,528
4390 Police Community Services	\$ 213,215			\$ 213,215	\$ 214,245			\$ 214,245	\$ 218,751			\$ 218,751
Subtotal Police	\$ 3,550,471	\$ 784,402	\$ 22,518	\$ 4,357,391	\$ 3,519,565	\$ 690,410	\$ 12,000	\$ 4,221,975	\$ 3,634,841	\$ 716,523	\$ 18,500	\$ 4,369,864
4400 Engineering	\$ 46,848	\$ 38,930	\$ -	\$ 85,778	\$ 97,754	\$ 30,476	\$ -	\$ 128,230	\$ 47,144	\$ 37,525	\$ -	\$ 84,670
4410 Planning	\$ 47,697	\$ 167,824	\$ 93,060	\$ 308,581	\$ 50,678	\$ 161,423	\$ 96,954	\$ 309,055	\$ 29,707	\$ 97,486	\$ 81,140	\$ 208,333
4420 Building	\$ 138,564	\$ 19,355	\$ -	\$ 157,919	\$ 134,850	\$ 17,252	\$ -	\$ 152,102	\$ 142,291	\$ 23,242	\$ -	\$ 165,532
4665 Parks	\$ 302,071	\$ 158,152	\$ 248,372	\$ 708,595	\$ 280,846	\$ 126,080	\$ 35,900	\$ 442,825	\$ 333,948	\$ 151,383	\$ 252,972	\$ 738,303
4670 Governmental Bldgs	\$ 31,917	\$ 76,926	\$ 4,000	\$ 112,843	\$ 33,792	\$ 71,056	\$ 4,000	\$ 108,848	\$ 32,714	\$ 74,083	\$ 4,000	\$ 110,797
4610 Community Services Administration	\$ 128,241	\$ 56,750	\$ 325,000	\$ 509,991	\$ 121,805	\$ 45,780	\$ -	\$ 167,585	\$ 146,111	\$ 48,384	\$ 325,000	\$ 519,494
4620 Community Services Aquatics	\$ 19,702	\$ 3,600	\$ -	\$ 23,302	\$ 32,200	\$ 6,962	\$ -	\$ 39,162	\$ 42,577	\$ 17,095	\$ -	\$ 59,672
4630 Community Services Adult Sports	\$ 10,988	\$ 3,000	\$ -	\$ 13,988	\$ 11,734	\$ 6,100	\$ -	\$ 17,834	\$ 8,945	\$ 7,458	\$ -	\$ 16,403
4635 Community Services Preschool	\$ 41,153	\$ 3,865	\$ -	\$ 45,018	\$ 35,226	\$ 3,990	\$ -	\$ 39,216	\$ 35,107	\$ 3,865	\$ -	\$ 38,972
4640 Community Services Enrichment	\$ 40,141	\$ 17,740	\$ -	\$ 57,881	\$ 42,321	\$ 18,233	\$ -	\$ 60,554	\$ 40,865	\$ 18,940	\$ -	\$ 59,805
4650 Community Services Youth Sports	\$ 35,718	\$ 13,570	\$ -	\$ 49,288	\$ 36,206	\$ 13,620	\$ -	\$ 49,826	\$ 36,149	\$ 13,720	\$ -	\$ 49,869
4654 Community Services STC Wash Sponsor	\$ 12,751	\$ 500	\$ -	\$ 13,251	\$ 12,826	\$ 500	\$ -	\$ 13,326	\$ 12,719	\$ 500	\$ -	\$ 13,219
4657 Community Services Save Child Washington	\$ 43,088	\$ 1,920	\$ -	\$ 45,008	\$ 47,341	\$ 2,820	\$ -	\$ 50,161	\$ 39,604	\$ 2,500	\$ -	\$ 42,104
4658 Community Services ASES TL Reed	\$ 143,298	\$ 1,360	\$ -	\$ 144,658	\$ 154,946	\$ 1,480	\$ -	\$ 156,426	\$ 171,714	\$ 1,420	\$ -	\$ 173,134
4659 Community Services ASES Washington	\$ 52,684	\$ 1,300	\$ -	\$ 53,984	\$ 53,116	\$ 1,950	\$ -	\$ 55,066	\$ 53,213	\$ 1,300	\$ -	\$ 54,513
4660 Community Services Community Center	\$ 64,332	\$ 104,500	\$ -	\$ 168,832	\$ 67,983	\$ 102,537	\$ -	\$ 170,520	\$ 65,555	\$ 53,000	\$ -	\$ 118,555
4661 Community Services Washington Expansion	\$ 11,954	\$ 3,000	\$ -	\$ 14,954	\$ 12,132	\$ 3,000	\$ -	\$ 15,132	\$ 25,331	\$ 6,000	\$ -	\$ 31,331
4662 Community Services KCUSD TL Reed	\$ -	\$ -	\$ -	\$ -	\$ 19,725	\$ 3,458	\$ -	\$ 23,183	\$ 20,391	\$ 3,600	\$ -	\$ 23,991

General Fund Summary of Expenditures By Department

GENERAL FUND	2014-15 AMENDED BUDGET				2014-15 YEAR-END ESTIMATES				2015-16 ADOPTED BUDGET			
	Personnel	M & O	Capital	Total	Personnel	M & O	Capital	Total	Personnel	M & O	Capital	Total
4664 Community Services KCUSD Washington	\$ -	\$ -	\$ -	\$ -	\$ 8,571	\$ 1,739	\$ -	\$ 10,310	\$ 12,622	\$ 2,400	\$ -	\$ 15,022
4127 Community Services Opera House	\$ 3,077	\$ 42,250	\$ -	\$ 45,327	\$ 3,216	\$ 42,538	\$ -	\$ 45,754	\$ 3,238	\$ 17,250	\$ -	\$ 20,488
4685 Community Services Sr Citizens	\$ 52,205	\$ 3,720	\$ -	\$ 55,925	\$ 39,597	\$ 12,620	\$ -	\$ 52,217	\$ 41,877	\$ 13,920	\$ -	\$ 55,797
<i>Subtotal Community Services</i>	\$ 659,332	\$ 257,075	\$ 325,000	\$ 1,241,407	\$ 698,946	\$ 267,327	\$ -	\$ 966,273	\$ 756,019	\$ 211,352	\$ 325,000	\$ 1,292,371
GENERAL FUND TOTAL	\$ 5,567,922	\$ 2,289,715	\$ 692,950	\$ 8,533,739	\$ 5,593,463	\$ 2,123,064	\$ 148,854	\$ 7,865,381	\$ 5,852,019	\$ 1,900,172	\$ 691,612	\$ 8,443,803

Effect on Carryover Fund Balance for General Fund

2015-16 ADOPTED BUDGET

General Fund Department	Personnel	M & O	Capital	Total Expenditures	Direct Revenue	Subsidized Revenue Requirements
4110 City Council	\$ 48,733	\$ 16,595	\$ -	\$ 65,328	\$ -	\$ 65,328
4120 Administration	\$ 205,016	\$ 26,733	\$ -	\$ 231,749	\$ -	\$ 231,749
4130 City Clerk	\$ 50,490	\$ 7,150	\$ -	\$ 57,640	\$ -	\$ 57,640
4140 Administrative Services	\$ 120,090	\$ 123,645	\$ -	\$ 243,735	\$ 48,000	\$ 195,735
4160 City Attorney	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
4250 Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4290 General Govt Shared Costs	\$ -	\$ 167,872	\$ -	\$ 167,872	\$ -	\$ 167,872
Subtotal Fire	\$ 362,007	\$ 216,832	\$ 10,000	\$ 588,840	\$ -	\$ -
4300 Fire	\$ 362,007	\$ 216,832	\$ 10,000	\$ 588,840	\$ -	\$ -
4305 Fire CURE	\$ 89,019	\$ 4,750	\$ -	\$ 93,769	\$ -	\$ -
Subtotal Fire	\$ 451,027	\$ 221,582	\$ 10,000	\$ 682,609	\$ 92,214	\$ 590,395
4310 Police Administration	\$ 670,035	\$ -	\$ -	\$ 670,035	\$ -	\$ -
4320 Police Patrol	\$ 1,824,408	\$ -	\$ -	\$ 1,824,408	\$ -	\$ -
4322 Police Avoid 21	\$ 16,897	\$ -	\$ -	\$ 16,897	\$ -	\$ -
4325 Police Traffic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4330 Police Investigations	\$ 369,852	\$ -	\$ -	\$ 369,852	\$ -	\$ -
4333 Police Calgrip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4340 Police Records	\$ 179,371	\$ -	\$ -	\$ 179,371	\$ -	\$ -
4350 Police Support	\$ -	\$ 716,523	\$ 18,500	\$ 735,023	\$ -	\$ -
4360 Police Dispatch	\$ 355,528	\$ -	\$ -	\$ 355,528	\$ -	\$ -
4390 Police Community Services	\$ 218,751	\$ -	\$ -	\$ 218,751	\$ -	\$ -
Subtotal Police	\$ 3,634,841	\$ 716,523	\$ 18,500	\$ 4,369,864	\$ 400,073	\$ 3,969,791
4400 Engineering	\$ 47,144	\$ 37,525	\$ -	\$ 84,670	\$ 114,680	\$ (30,010)
4410 Planning	\$ 29,707	\$ 97,486	\$ 81,140	\$ 208,333	\$ 38,059	\$ 170,274
4420 Building	\$ 142,291	\$ 23,242	\$ -	\$ 165,532	\$ 84,106	\$ 81,426
4665 Parks	\$ 333,948	\$ 151,383	\$ 252,972	\$ 738,303	\$ -	\$ 738,303
4670 Governmental Bldgs	\$ 32,714	\$ 74,083	\$ 4,000	\$ 110,797	\$ -	\$ 110,797
4610 Community Services Administration	\$ 146,111	\$ 48,384	\$ 325,000	\$ 519,494	\$ -	\$ 519,494
4610 Community Services Administration For Parks	\$ -	\$ -	\$ -	\$ -	\$ 342,000	\$ (342,000)
4620 Community Services Aquatics	\$ 42,577	\$ 17,095	\$ -	\$ 59,672	\$ 14,000	\$ 45,672
4630 Community Services Adult Sports	\$ 8,945	\$ 7,458	\$ -	\$ 16,403	\$ 14,122	\$ 2,281
4635 Community Services Preschool	\$ 35,107	\$ 3,865	\$ -	\$ 38,972	\$ 42,441	\$ (3,469)
4640 Community Services Enrichment	\$ 40,865	\$ 18,940	\$ -	\$ 59,805	\$ 30,392	\$ 29,413
4650 Community Services Youth Sports	\$ 36,149	\$ 13,720	\$ -	\$ 49,869	\$ 25,000	\$ 24,869
4654 Community Services Washington Sponsorshij	\$ 12,719	\$ 500	\$ -	\$ 13,219	\$ -	\$ 13,219
4657 Community Services Save Child Washington	\$ 39,604	\$ 2,500	\$ -	\$ 42,104	\$ 45,009	\$ (2,905)
4658 Community Services ASES TL Reed	\$ 171,714	\$ 1,420	\$ -	\$ 173,134	\$ 16,419	\$ 156,715
4659 Community Services ASES Washington	\$ 53,213	\$ 1,300	\$ -	\$ 54,513	\$ 53,985	\$ 528
4660 Community Services Community Center	\$ 65,555	\$ 53,000	\$ -	\$ 118,555	\$ 76,000	\$ 42,555
4661 Community Services Washington Expansion	\$ 25,331	\$ 6,000	\$ -	\$ 31,331	\$ -	\$ 31,331
4662 Community Services KCUSD TL Reed	\$ 20,391	\$ 3,600	\$ -	\$ 23,991	\$ 16,419	\$ 7,572
4664 Community Services KCUSD Washington	\$ 12,622	\$ 2,400	\$ -	\$ 15,022	\$ 9,653	\$ 5,369
4125 Community Services Opera House	\$ 3,238	\$ 17,250	\$ -	\$ 20,488	\$ 10,800	\$ 9,688
4685 Community Services Sr Citizens	\$ 41,877	\$ 13,920	\$ -	\$ 55,797	\$ 3,000	\$ 52,797
Subtotal Community Services	\$ 756,019	\$ 211,352	\$ 325,000	\$ 1,292,371	\$ 699,239	\$ 593,131
General Fund Total	\$ 5,852,019	\$ 1,900,172	\$ 691,612	\$ 8,443,803	\$ 1,476,371	\$ 6,967,431

Direct Revenue Estimated Amount For 2015-16	\$ 1,476,371
Shared Revenue (Taxes) Estimated Amount 2015-16	\$ 6,520,002
Total GF Revenue Estimated For 2015-16	\$ 7,996,373

Revenue Shortfall For 2015-16 - Expenditures vs Revenues	\$ (447,429)
Estimated General Fund Carryover 2014-15	\$ 723,103
Calculated Fund Balance June 30, 2016	\$ 275,674

Enterprise Fund Summaries of Expenditures By Department

WATER FUND 050	2014-15 AMENDED BUDGET			
	Personnel	M & O	Capital	Total
4150 Administrative Services	\$ 172,854	\$ 1,381,151	\$ -	\$ 1,554,005
4500 Public Works	\$ 674,386	\$ 1,343,782	\$ 2,063,934	\$ 4,082,102
4402 Engineering	\$ 130,511	\$ -	\$ -	\$ 130,511
WATER FUND TOTAL	\$ 977,751	\$ 2,724,933	\$ 2,063,934	\$ 5,766,618

	2014-15 YEAR-END ESTIMATES			
	Personnel	M & O	Capital	Total
	\$ 174,237	\$ 1,300,972	\$ -	\$ 1,475,209
	\$ 702,081	\$ 977,166	\$ 1,253,050	\$ 2,932,297
	\$ 108,336	\$ 500	\$ -	\$ 108,836
	\$ 984,654	\$ 2,278,638	\$ 1,253,050	\$ 4,516,342

	2015-16 ADOPTED BUDGET			
	Personnel	M & O	Capital	Total
	\$ 158,109	\$ 1,154,524	\$ -	\$ 1,312,633
	\$ 714,558	\$ 972,945	\$ -	\$ 1,687,503
	\$ 107,394	\$ -	\$ -	\$ 107,394
	\$ 980,061	\$ 2,127,470	\$ -	\$ 3,107,531

SEWER FUND 052				
	Personnel	M & O	Capital	Total
4153 Administrative Services	\$ 190,996	\$ 2,624,352	\$ -	\$ 2,815,348
4510 Public Works	\$ 667,994	\$ 939,892	\$ 553,072	\$ 2,160,958
4404 Engineering	\$ 130,511	\$ -	\$ -	\$ 130,511
SEWER FUND TOTAL	\$ 989,501	\$ 3,564,244	\$ 553,072	\$ 5,106,817

	Personnel	M & O	Capital	Total
	\$ 190,027	\$ 2,642,239	\$ -	\$ 2,832,266
	\$ 728,297	\$ 865,293	\$ 547,983	\$ 2,141,573
	\$ 108,336	\$ 500	\$ -	\$ 108,836
	\$ 1,026,660	\$ 3,508,032	\$ 547,983	\$ 5,082,675

	Personnel	M & O	Capital	Total
	\$ 216,170	\$ 2,589,093	\$ -	\$ 2,805,264
	\$ 740,373	\$ 904,150	\$ 494,100	\$ 2,138,623
	\$ 154,688	\$ -	\$ -	\$ 154,688
	\$ 1,111,231	\$ 3,493,243	\$ 494,100	\$ 5,098,574

SOLID WASTE FUND 053				
	Personnel	M & O	Capital	Total
4155 Administrative Services	\$ 190,264	\$ 438,227	\$ -	\$ 628,491
4520 Public Works	\$ 830,547	\$ 1,148,130	\$ 2,075,556	\$ 4,054,233
4406 Engineering	\$ 130,511	\$ -	\$ -	\$ 130,511
SOLID WASTE FUND TOTAL	\$ 1,151,322	\$ 1,586,357	\$ 2,075,556	\$ 4,813,235

	Personnel	M & O	Capital	Total
	\$ 190,659	\$ 455,914	\$ -	\$ 646,573
	\$ 845,583	\$ 1,207,503	\$ 452,500	\$ 2,505,586
	\$ 108,336	\$ 500	\$ -	\$ 108,836
	\$ 1,144,578	\$ 1,663,917	\$ 452,500	\$ 3,260,995

	Personnel	M & O	Capital	Total
	\$ 216,170	\$ 575,918	\$ -	\$ 792,089
	\$ 839,663	\$ 1,149,898	\$ 1,315,200	\$ 3,304,761
	\$ 131,032	\$ -	\$ -	\$ 131,032
	\$ 1,186,865	\$ 1,725,817	\$ 1,315,200	\$ 4,227,881

Debt Summary

DEBT TITLE	DEBT RATING	DEBT PROJECT	QUALIFYING FUNDS FOR DEBT SERVICE REPAYMENT	YEAR ISSUED	ORIGINAL PRINCIPAL AMOUNT	2015-16 DEBT PAYMENT	OUTSTANDING PRINCIPAL 6/30/2016	FINAL PAYMENT DATE
2011 Redevelopment Tax Exempt Tax Allocation Bonds	Uninsured A-	Redevelopment Projects	097 RDA Debt Service 95%, 096 RDA LMI Housing 5% : DS Ratio N/A : 135% Parity Debt	2011	\$8,275,000	\$710,234	\$8,030,000	5/1/2042
2007 Water Revenue Bonds	Insured AAA - Underlying Rating of Stable Outlook	Water Meters, Water Towers	050 Water, 107 DIF Water Holding, 111 DIF Water Distribution : DS Ratio 110% : 125% Parity Debt	2007	\$15,250,000	\$916,863	\$12,835,000	6/30/2038
2007 Sewer Revenue Bonds	Insured AAA - Underlying Rating of Positive Outlook	WWTP Expansion & Upgrade	052 Sewer, 105 DIF WWTP, 106 DIF WW Collection : DS Ratio 110% : 125% Parity Debt	2007	\$4,155,000	\$250,851	\$3,385,000	6/30/2037
State Revolving Fund Wastewater Treatment Plant Upgrade		WWTP Expansion & Upgrade	052 Sewer, 105 DIF WWTP, 106 DIF WW Collection : DS Ratio 110% : 125% Parity Debt	2009	\$27,559,400	\$1,750,790	\$19,354,689	8/2/2029
General Fund to Airport Interfund Loan Hangar Construction		Refinance Interfund Loan	041 Airport	2011	\$390,927	\$30,094	\$303,083	6/30/2026
2012 Police Vehicle Financing		Patrol Vehicles	004 Police Public Safety Sales Tax Equipment Fund	2012	\$245,752	\$65,890	\$0	6/30/2016
2012 Water Meter Financing		Electric Water Meter Radios	Fund 050	2013	\$390,000	\$83,433	\$162,088	6/13/2018
					\$56,266,079	\$3,808,155	\$44,069,860	

Restricted Funds - Reserved Shared Fund Balances

Fund - Department or Division	June 30 2014 Actual Restricted Balance	June 30 2015 Estimated Restricted Balance	June 30 2016 Estimated Restricted Balance
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Public Safety Sales Tax - Fund 003			
Police	\$ 436,526	\$ 354,234	\$ 133,901
Fire	\$ 133,400	\$ 151,224	\$ 183,614
Fund Total - All Divisions	\$ 569,926	\$ 505,458	\$ 317,515

Landscape Lighting & Maintenance District - Fund 030			
Zone A Restricted Use - No CPI	\$ (3,182)	\$ (3,236)	\$ (3,283)
Zone B Restricted Use - No CPI	\$ (119)	\$ (257)	\$ (250)
Zone C Restricted Use	\$ -	\$ -	\$ -
Zone D Restricted Use - No CPI	\$ 7,998	\$ 7,905	\$ 7,815
Zone E Restricted Use	\$ 12,348	\$ 12,600	\$ 12,893
Zone F Restricted Use	\$ 2,980	\$ 2,172	\$ 1,376
Zone G Restricted Use	\$ 33,754	\$ 32,356	\$ 31,000
Zone H Restricted Use	\$ 19,556	\$ 20,039	\$ 20,561
Zone I Restricted Use	\$ (4,135)	\$ (4,671)	\$ (5,154)
Zone J Restricted Use	\$ 7,189	\$ 8,662	\$ 10,200
Zone K Restricted Use	\$ (9,195)	\$ (8,477)	\$ (7,619)
Zone L Restricted Use	\$ 151	\$ 640	\$ 1,209
Zone M Restricted Use	\$ 1,358	\$ 1,267	\$ 1,182
Zone N Restricted Use	\$ 2,514	\$ 2,503	\$ 2,508
Zone O Restricted Use	\$ 8,537	\$ 8,830	\$ 9,175
Zone P Restricted Use	\$ 7,245	\$ 7,743	\$ 8,147
Zone Q Restricted Use	\$ 302	\$ 510	\$ 742
Zone R Restricted Use	\$ (17,179)	\$ (22,038)	\$ (24,615)
Zone S Restricted Use	\$ -	\$ -	\$ 0
Zone T Restricted Use	\$ (1,393)	\$ (1,285)	\$ (1,148)
Zone U Restricted Use	\$ 3,724	\$ 3,757	\$ 3,811
Fund Total - All Zones	\$ 72,453	\$ 69,018	\$ 68,549

Community Facilities District - Fund 032			
Fire	\$ 15,786	\$ 3,121	\$ (9,776)
Police	\$ 2,887	\$ 16,323	\$ 9,467
Parks	\$ (1,697)	\$ 2,012	\$ 5,893
Administration	\$ (8,586)	\$ 2,319	\$ 1,995
Fund Total - All Divisions	\$ 8,390	\$ 23,774	\$ 7,579

Schedule of Inter-fund Transfers

DESCRIPTION OF TRANSFER OR SERVICES	PAYMENT SCHEDULE	AUTHORIZED ANNUAL AMOUNT	TRANSFER FROM FUND - ACCOUNT		TRANSFER TO FUND - ACCOUNT		TOTAL ANNUAL TRANSFER
Management Services Enterprise Overhead Fees	Quarterly	\$ 466,020					
			<i>Water</i>	<i>050-4150.3120</i>	<i>General</i>	<i>001-3610</i>	<i>\$120,340</i>
			<i>Sewer</i>	<i>052-4153.3120</i>	<i>General</i>	<i>001-3610</i>	<i>\$172,840</i>
			<i>Solid Waste</i>	<i>053-4155.3120</i>	<i>General</i>	<i>001-3610</i>	<i>\$172,840</i>
Police Department Services for City Utility Systems	Quarterly	\$ 42,456					
			<i>Water</i>	<i>050-4150.3125</i>	<i>General</i>	<i>001-3627</i>	<i>\$14,152</i>
			<i>Sewer</i>	<i>052-4153.3125</i>	<i>General</i>	<i>001-3627</i>	<i>\$14,152</i>
			<i>Solid Waste</i>	<i>053-4155.3125</i>	<i>General</i>	<i>001-3627</i>	<i>\$14,152</i>
Fire Department Services for Governmental Properties	Quarterly	\$ 36,259					
			<i>Water</i>	<i>050-4150.3049</i>	<i>General</i>	<i>001-3631</i>	<i>\$13,284</i>
			<i>Sewer</i>	<i>052-4153.3049</i>	<i>General</i>	<i>001-3631</i>	<i>\$2,975</i>
			<i>Equipment Shop</i>	<i>060-4490.3049</i>	<i>General</i>	<i>001-3631</i>	<i>\$20,000</i>
Community Facilities District	Quarterly	\$ 570,655					
<i>Administration Services</i>			<i>CFD</i>	<i>032-4683.3001</i>	<i>General</i>	<i>001-3716</i>	<i>\$11,413</i>
<i>Fire Services</i>			<i>CFD</i>	<i>032-4683.3051</i>	<i>General</i>	<i>001-3716</i>	<i>\$95,947</i>
<i>Police Services</i>			<i>CFD</i>	<i>032-4683.3052</i>	<i>General</i>	<i>001-3716</i>	<i>\$417,214</i>
<i>Parks Services</i>			<i>CFD</i>	<i>032-4683.3053</i>	<i>General</i>	<i>001-3717</i>	<i>\$46,081</i>
Police K9-Drive Donations	Quarterly	\$ 10,000					
			<i>Deposits In Trust</i>	<i>073-2305</i>	<i>General</i>	<i>001-3717</i>	<i>\$10,000</i>
Interest and Principal From Airport Loan	Annual	\$ 30,094					
			<i>Airport</i>	<i>041-4730.7023</i>	<i>General Reserves</i>	<i>002-3412</i>	<i>\$30,094</i>
Police PSST Capital & Debt Service	Quarterly	\$ 48,000					
			<i>PSST</i>	<i>003-4307.6170</i>	<i>PSST Capital PD</i>	<i>004-3707</i>	<i>\$48,000</i>
Senior Nutrition General Fund Program Transfer	Quarterly	\$ 7,150					
			<i>General</i>	<i>001-4610.7020</i>	<i>Senior Nutrition</i>	<i>027-3715</i>	<i>\$7,150</i>
Water Capital Fund Transfer	Quarterly	\$ -					
			<i>Water</i>	<i>050-4500.7044</i>	<i>Water Capital</i>	<i>049-3420</i>	<i>\$0</i>
Sewer Capital Fund Transfer	Quarterly	\$ 484,000					
			<i>Sewer</i>	<i>052-4510.7046</i>	<i>Sewer Capital</i>	<i>051-3435</i>	<i>\$484,000</i>

Schedule of Inter-fund Transfers

DESCRIPTION OF TRANSFER OR SERVICES	PAYMENT SCHEDULE	AUTHORIZED ANNUAL AMOUNT	TRANSFER FROM FUND - ACCOUNT		TRANSFER TO FUND - ACCOUNT		TOTAL ANNUAL TRANSFER
Solid Waste Capital Fund Transfer	Quarterly	\$ 314,000					
			<i>Solid Waste</i>	053-4520.7048	<i>Solid Waste Capital</i>	054-3421	\$314,000
Vehicle Impact Fee Transfer	Quarterly	\$ 200,000					
			<i>Solid Waste</i>	053-4520.7048	<i>Vehicle Impact Fee</i>	055-3652	\$200,000
Equipment Shop Internal Service Fund Services	Monthly	\$ 1,073,171					
			<i>General</i>	001-4120.7010	<i>Equipment Shop</i>	060-3718	\$2,133
			<i>General</i>	001-4300.7010	<i>Equipment Shop</i>	060-3718	\$60,588
			<i>General</i>	001-4350.7010	<i>Equipment Shop</i>	060-3718	\$393,759
			<i>General</i>	001-4400.7010	<i>Equipment Shop</i>	060-3718	\$8,329
			<i>General</i>	001-4420.7010	<i>Equipment Shop</i>	060-3718	\$5,930
			<i>General</i>	001-4610.7010	<i>Equipment Shop</i>	060-3718	\$10,994
			<i>General</i>	001-4665.7010	<i>Equipment Shop</i>	060-3718	\$52,313
			<i>General</i>	001-4670.7010	<i>Equipment Shop</i>	060-3718	\$2,133
			<i>PSST</i>	003-4307.7010	<i>Equipment Shop</i>	060-3718	\$20,724
			<i>PSST</i>	003-4308.7010	<i>Equipment Shop</i>	060-3718	\$6,732
			<i>LTF</i>	011-4440.7010	<i>Equipment Shop</i>	060-3718	\$105,928
			<i>Water</i>	050-4500.7010	<i>Equipment Shop</i>	060-3718	\$41,323
			<i>Sewer</i>	052-4510.7010	<i>Equipment Shop</i>	060-3718	\$88,300
			<i>Solid Waste</i>	053-4520.7010	<i>Equipment Shop</i>	060-3718	\$273,983
Dental Internal Service Fund Premiums	Monthly	\$ 126,592					
			<i>Payroll Based Premium Assessment</i>	<i>General</i> 001-4110.1062	<i>Dental ISF</i>	065-3719	\$126,592
			<i>Payroll Based Premium Assessment</i>	<i>General</i> 001-4120.1060	<i>Dental ISF</i>	065-3719	
			<i>Payroll Based Premium Assessment</i>	<i>General</i> 001-4127.1060	<i>Dental ISF</i>	065-3719	
			<i>Payroll Based Premium Assessment</i>	<i>General</i> 001-4130.1060	<i>Dental ISF</i>	065-3719	
			<i>Payroll Based Premium Assessment</i>	<i>General</i> 001-4140.1060	<i>Dental ISF</i>	065-3719	
			<i>Payroll Based Premium Assessment</i>	<i>General</i> 001-4300.1060	<i>Dental ISF</i>	065-3719	
			<i>Payroll Based Premium Assessment</i>	<i>General</i> 001-4305.1060	<i>Dental ISF</i>	065-3719	
			<i>Payroll Based Premium Assessment</i>	<i>General</i> 001-4310.1060	<i>Dental ISF</i>	065-3719	
			<i>Payroll Based Premium Assessment</i>	<i>General</i> 001-4320.1060	<i>Dental ISF</i>	065-3719	
			<i>Payroll Based Premium Assessment</i>	<i>General</i> 001-4322.1060	<i>Dental ISF</i>	065-3719	
			<i>Payroll Based Premium Assessment</i>	<i>General</i> 001-4330.1060	<i>Dental ISF</i>	065-3719	
			<i>Payroll Based Premium Assessment</i>	<i>General</i> 001-4333.1060	<i>Dental ISF</i>	065-3719	

Schedule of Inter-fund Transfers

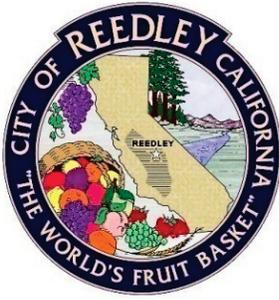
DESCRIPTION OF TRANSFER OR SERVICES	PAYMENT SCHEDULE	AUTHORIZED ANNUAL AMOUNT	TRANSFER FROM FUND - ACCOUNT	TRANSFER TO FUND - ACCOUNT	TOTAL ANNUAL TRANSFER
Dental Internal Service Fund Premiums continued	Payroll Based Premium Assessment		General 001-4340.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4360.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4390.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4400.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4410.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4420.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4610.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4620.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4630.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4635.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4640.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4650.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4654.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4657.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4658.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4659.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4660.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4662.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4664.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4665.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4670.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		General 001-4685.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		PSST 003-4307.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		PSST 003-4308.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		PSST 005-4430.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		Transit 009-4710.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		Senior Nutrition 027-4695.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		LLMD 030-4680.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		Airport 041-4730.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		Water 050-4500.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		Water 050-4150.1060	Dental ISF 065-3719	
	Payroll Based Premium Assessment		Water 050-4402.1060	Dental ISF 065-3719	

Schedule of Inter-fund Transfers

DESCRIPTION OF TRANSFER OR SERVICES	PAYMENT SCHEDULE	AUTHORIZED ANNUAL AMOUNT	TRANSFER FROM FUND - ACCOUNT		TRANSFER TO FUND - ACCOUNT		TOTAL ANNUAL TRANSFER
Dental Internal Service Fund Premiums continued	Payroll Based Premium Assessment		Sewer	052-4510.1060	Dental ISF	065-3719	
	Payroll Based Premium Assessment		Sewer	052-4153.1060	Dental ISF	065-3719	
	Payroll Based Premium Assessment		Sewer	052-4404.1060	Dental ISF	065-3719	
	Payroll Based Premium Assessment		Solid Waste	053-4520.1060	Dental ISF	065-3719	
	Payroll Based Premium Assessment		Solid Waste	053-4155.1060	Dental ISF	065-3719	
	Payroll Based Premium Assessment		Solid Waste	053-4406.1060	Dental ISF	065-3719	
	Payroll Based Premium Assessment		Equipment Shop	060-4490.1060	Dental ISF	065-3719	
	Payroll Based Premium Assessment		COPS	075-4370.1060	Dental ISF	065-3719	
	Payroll Based Premium Assessment		RDA Housing	896-4860.1060	Dental ISF	065-3719	
	Payroll Based Premium Assessment		RDA Successor	897-4870.1060	Dental ISF	065-3719	
DIF Administration Services	Quarterly	\$ 79,200					
			DIF Transportation	100-4270.3005	General Fund	001-3621	\$35,700
			DIF Law	102-4272.3005	General Fund	001-3621	\$0
			DIF Fire	103-4273.3005	General Fund	001-3621	\$6,500
			DIF Storm Drain	104-4274.3005	General Fund	001-3621	\$9,700
			DIF Wastewater	105-4275.3005	General Fund	001-3621	\$12,800
			DIF Parks & Rec	109-4279.3005	General Fund	001-3621	\$4,800
			DIF General Govt Facilities	110-4280.3005	General Fund	001-3621	\$9,700
			DIF Water	111-4281.3005	General Fund	001-3621	\$0
Transfer to Fund 006 - Prior Year Street Projects	Annual	\$ 104,088					
			Street Fund	007-4450.7050	Federal Earmark	006-3707	\$104,088
Transfer to Fund 007 - Prior Year Street Projects	Annual	\$ 1,571,672					
			DIF Streets	100-4270.7058	Street Project Fund	007-3721	\$1,511,768
			DIF Traffic	101-4271.7058	Street Project Fund	007-3722	\$59,904
Transfer to Fund 008 - Prior Year Street Projects	Annual	\$ 90,007					
			Street Fund	007-4450.7055	Prop 1B Fund	008-3707	\$90,007
Transfer to Fund 111 - Prior Year Street Projects	Annual	\$ 11,252					
			Street Fund	007-4450.7057	DIF Water Dist	111-3724	\$11,252
Transfer to Fund 100 - Consolidation of Fund 100 & 101	Annual	\$ 208,582					
			Traffic DIF	101-4271.7058	Street DIF	100-3724	\$208,582
Transfer to Fund 105 - Consolidation of Fund 105 & 106	Annual	\$ 408,607					

Schedule of Inter-fund Transfers

DESCRIPTION OF TRANSFER OR SERVICES	PAYMENT SCHEDULE	AUTHORIZED ANNUAL AMOUNT	TRANSFER FROM FUND - ACCOUNT	TRANSFER TO FUND - ACCOUNT	TOTAL ANNUAL TRANSFER
			<i>WW Collection DIF</i> <i>106-4276.7058</i>	<i>WWTP DIF</i> <i>105 - Wastewater Facilities DIF</i>	\$408,607
Transfer to Fund 111 - Consolidation of Fund 107 & 111	Annual	\$ 11,252			
			<i>Water Holding DIF</i> <i>107-4277.7058</i>	<i>Water Dist DIF</i> <i>111-3724</i>	\$11,252
Transfer to Fund 108 - Consolidation of Fund 108 & 109	Annual	\$ 408,393			
			<i>Open Space DIF</i> <i>109-4279.7058</i>	<i>Park DIF</i> <i>108-3724</i>	\$408,393
		\$ 6,301,449			\$ 6,301,449



City of Reedley

Budget Charts

Charts Summary Discussion

This section of the budget document is meant to graphically convey some important areas of the City Budget, including long term trends, and educate the reader on how some revenue sources work. What follows is a brief discussion of each chart presented within this section.

Secured Property Tax Revenue

This bar chart shows 15 years of actual annual secured property tax revenue, with the estimate for FY 2014-15 and upcoming fiscal year.



Sales Tax Revenue

This bar chart shows 25 years of actual annual secured property tax revenue, with the estimate for FY 2014-15 and upcoming fiscal year. Like most other cities, Reedley has experienced a slow recovery in sales tax revenue since the 2009-10 fiscal year. Sales tax is a relatively volatile revenue source, and should be budgeted conservatively.

Public Safety Sales Tax Revenue

The Public Safety Sales Tax, (Measure G) was passed by the voting public in 2008, imposes a transactions and use tax of which $\frac{1}{2}$ of 1% is collected from gross sales receipts and collected for permissible uses as identified in Title 5, Chapter 11, Section 2 of the municipal code. Of these tax revenues collected, 70% shall be used for Police services and 30% shall be used for Fire services. This bar chart shows five years (since inception) of actual annual secured property tax revenue, with the estimate for FY 2014-15 and upcoming fiscal year.

General Fund Revenue Sources

This particular pie chart is meant to convey, in summary, the various types of revenue sources that are anticipated to come in to the General



Fund for the upcoming fiscal year. The revenue sources typically do not change from year to year; however, the percentage that each revenue source makes up of the total General Fund revenue will change. Further detail about specific revenue for the General Fund and any other City fund can be found in the Revenue Detail section.

General Fund Expenditures by Department

This particular pie chart is meant to convey, in summary, the various types of expenditure areas that will make up the General Fund budget (appropriations) for the upcoming fiscal year. The expenditure areas typically do not change from year to year; however, the percentage that each expenditure area makes up of the total General Fund will change. Further detail about expenditure areas for the General Fund and any other City fund can be found in the Expenditure Detail pages contained in every Department section.



General Fund Personnel Costs by Department

Similar to the General Fund Expenditure by Department chart, this graphic is meant to convey how the total personnel costs in the General Fund compare between each Department. Personnel costs include full-time and part-time salaries, fringe benefits, special compensation, overtime, and any wage dependent benefit such as pension contributions. Personnel and related benefit costs are typically the largest area of any cities operating budget.

Personnel Costs by Fund

This pie chart shows how the total personnel & benefit costs in the City budget breakout between various operating & capital funds. Not all funds are shown however, as not all funds have personnel costs budgeted in them. The City currently has 48 separate funds for operating and capital purposes.



Historical General Fund Reserves

This bar chart shows the annual change in General Fund Reserve funds since the 1995-96 fiscal year. The amounts shown are a combination of actual fund balance in the General Fund and

General Fund Reserve funds as of June 30th. For more information about the General Fund or General Fund Reserve funds, please reference the Description of Funds section of the budget.

Historical General Fund Revenue, Expenditures & Reserves

This bar chart shows the relationship between annual General Fund revenue, expenditures and reserve balances since the 1995-96 fiscal year.

Property Tax Distribution

Many people are surprised to learn at just how little of their property taxes actually go to the City to provide essential public services. The example shown in this chart is based on property tax assessed by the County on a home valued at \$150,000. Of the annual \$1,500 property tax paid by the owner, the City receives just 16%, or \$240, with the County, schools, and special districts receiving the remainder.



Sales Tax Distribution

This particular chart shows the same type of information as the previous Property Tax Distribution page, but instead shows the amount of sales tax received by the City for every \$1,000 of taxable items purchased in Reedley. Of the \$87.25 in sales tax paid by a consumer on a \$1,000 purchase, the City would receive \$9.50 and an additional \$5.00 in public safety sales tax revenue, or just 16.6% of the total tax amount. The remaining sales tax goes to the State of California (74.50%) and Fresno County (8.9%)

Historical Sales Per Capita

This chart shows the amount of reported annualized sales tax in Reedley divided by the city's population. The graph also provides, at a summary level, the amount of sales tax per capital in general industry sectors such as General Retail, Food Products, and Construction.



Sales Tax Capture and Gap Analysis

This chart shows an overview, by industry sector, of how well Reedley businesses are capturing potential sales tax dollars based on Reedley residents' effective buying income (disposable income) compared to purchasing habits in the Central San Joaquin Valley region. This information is provided by MuniServices.

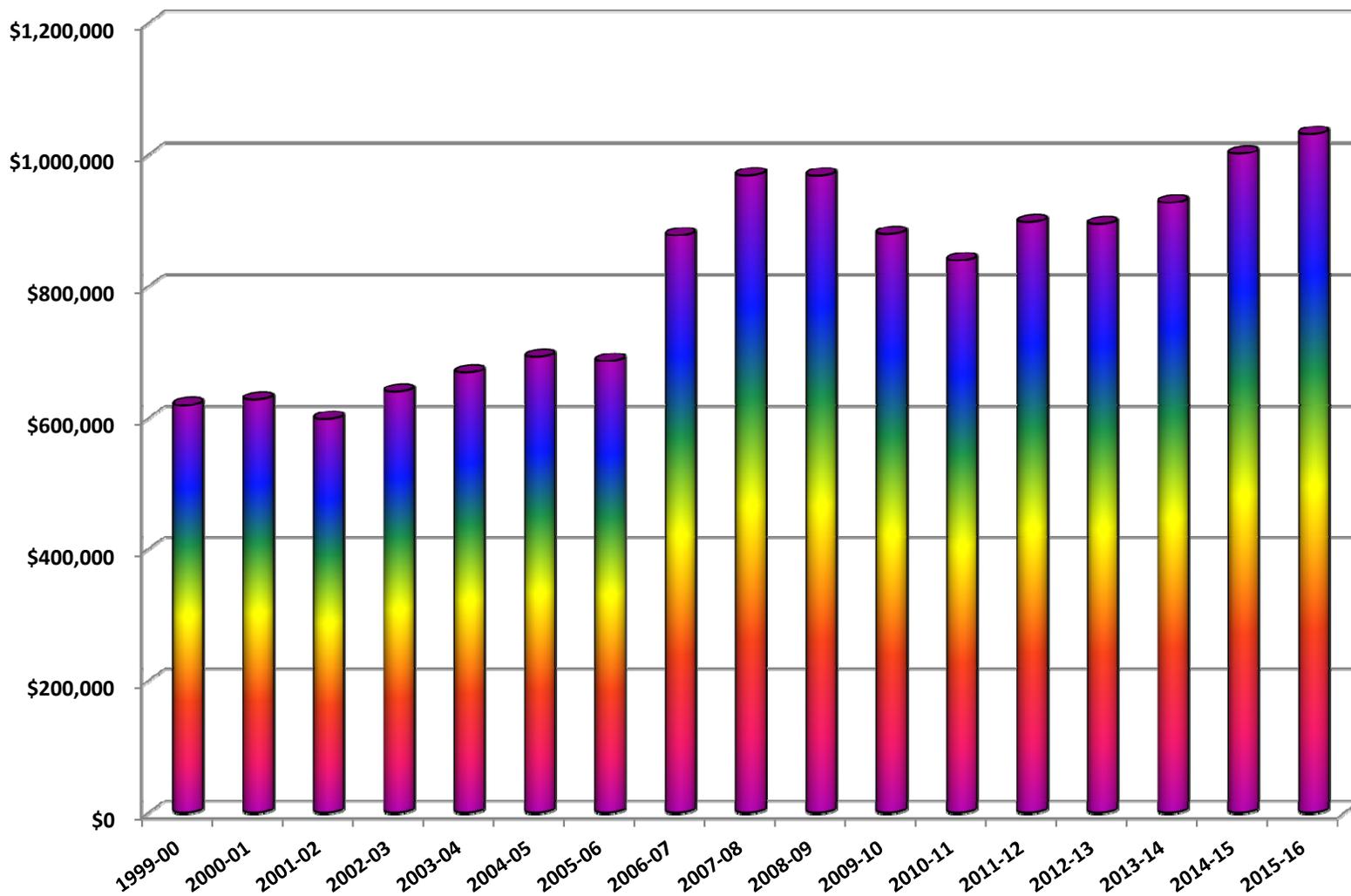


Cash & Investments

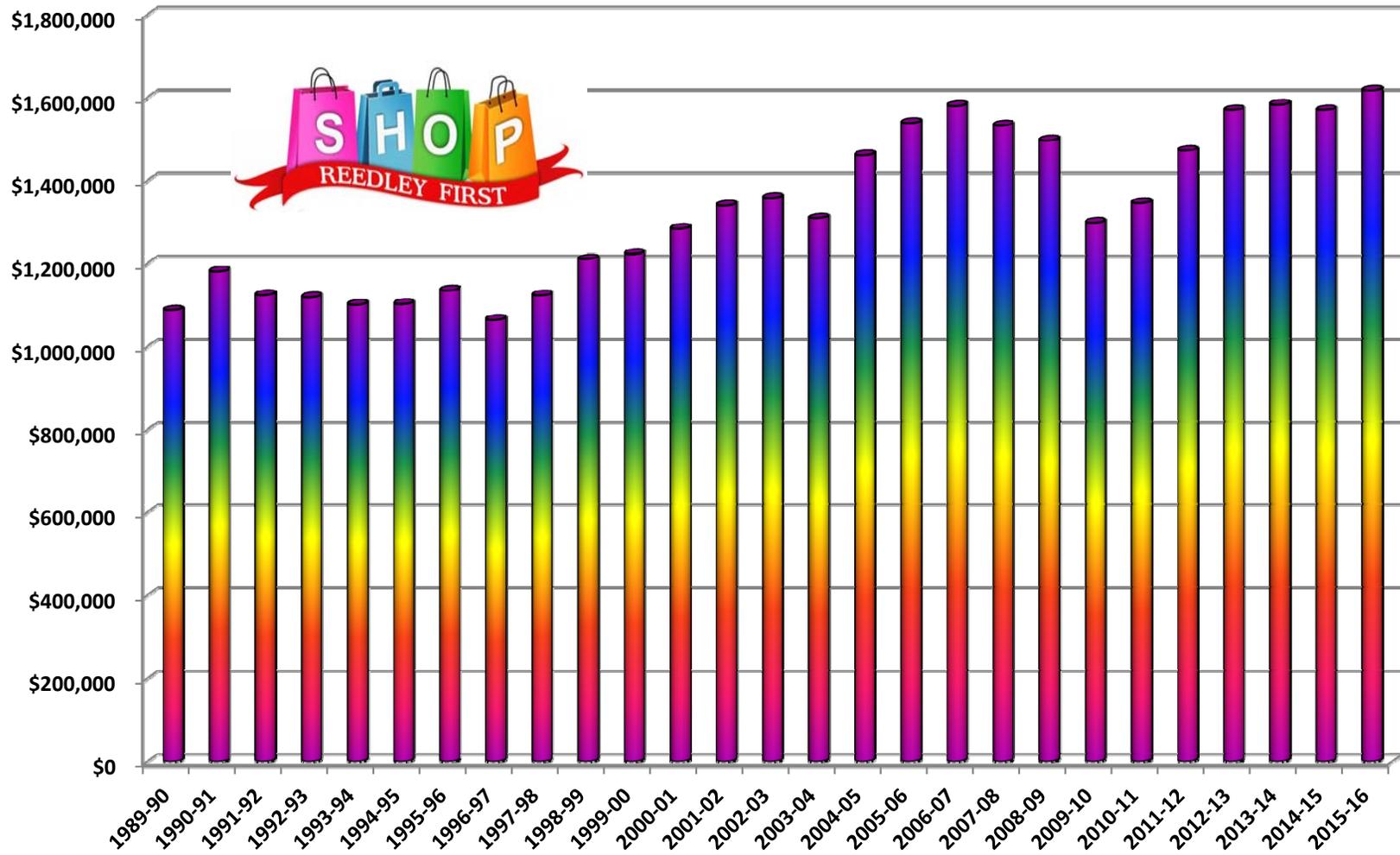
This page in the Charts section reflects the total cash and investments held by the City on a quarterly basis, as well as the various investment vehicles that are utilized.



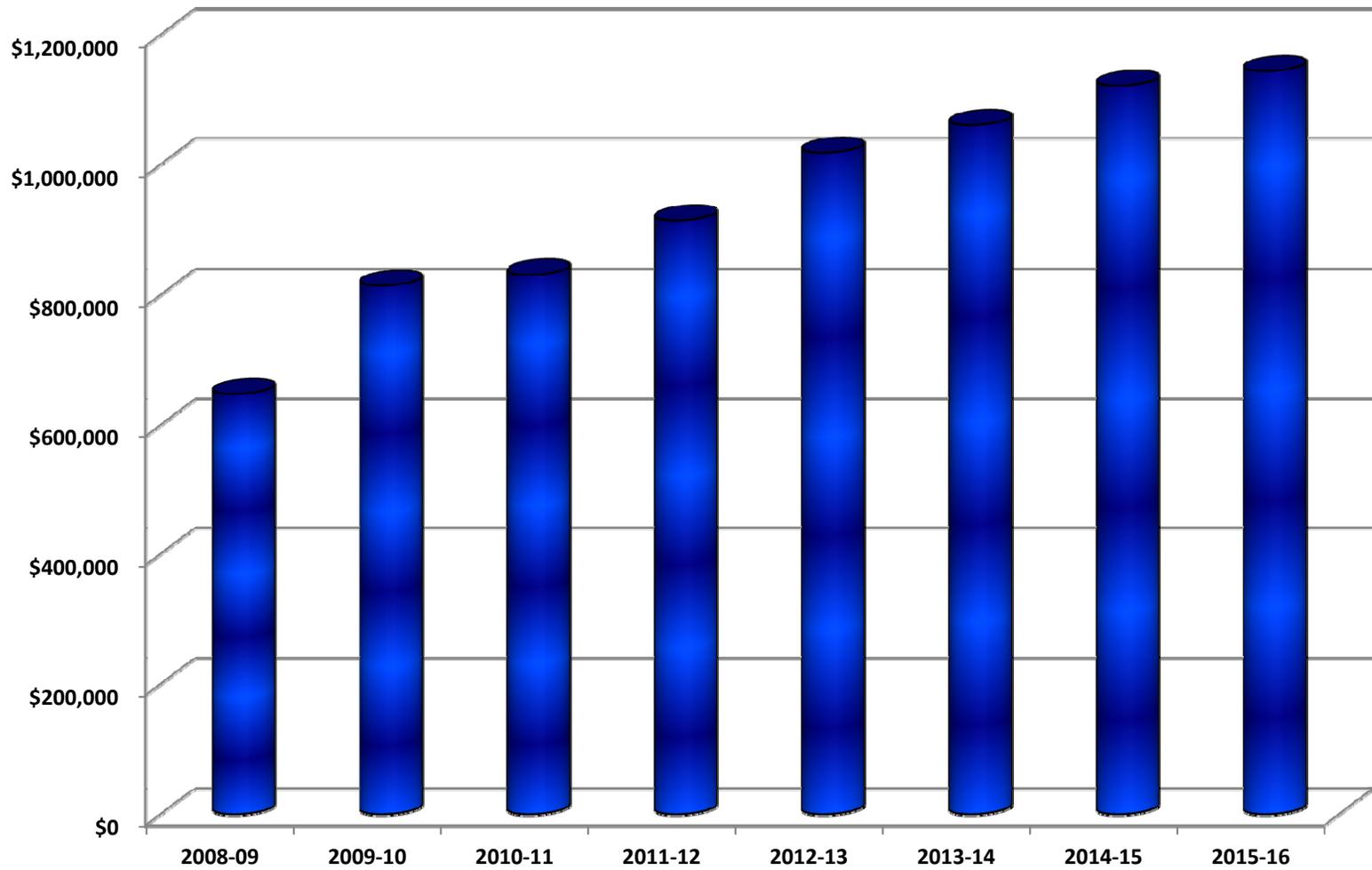
Secured Property Tax Revenue



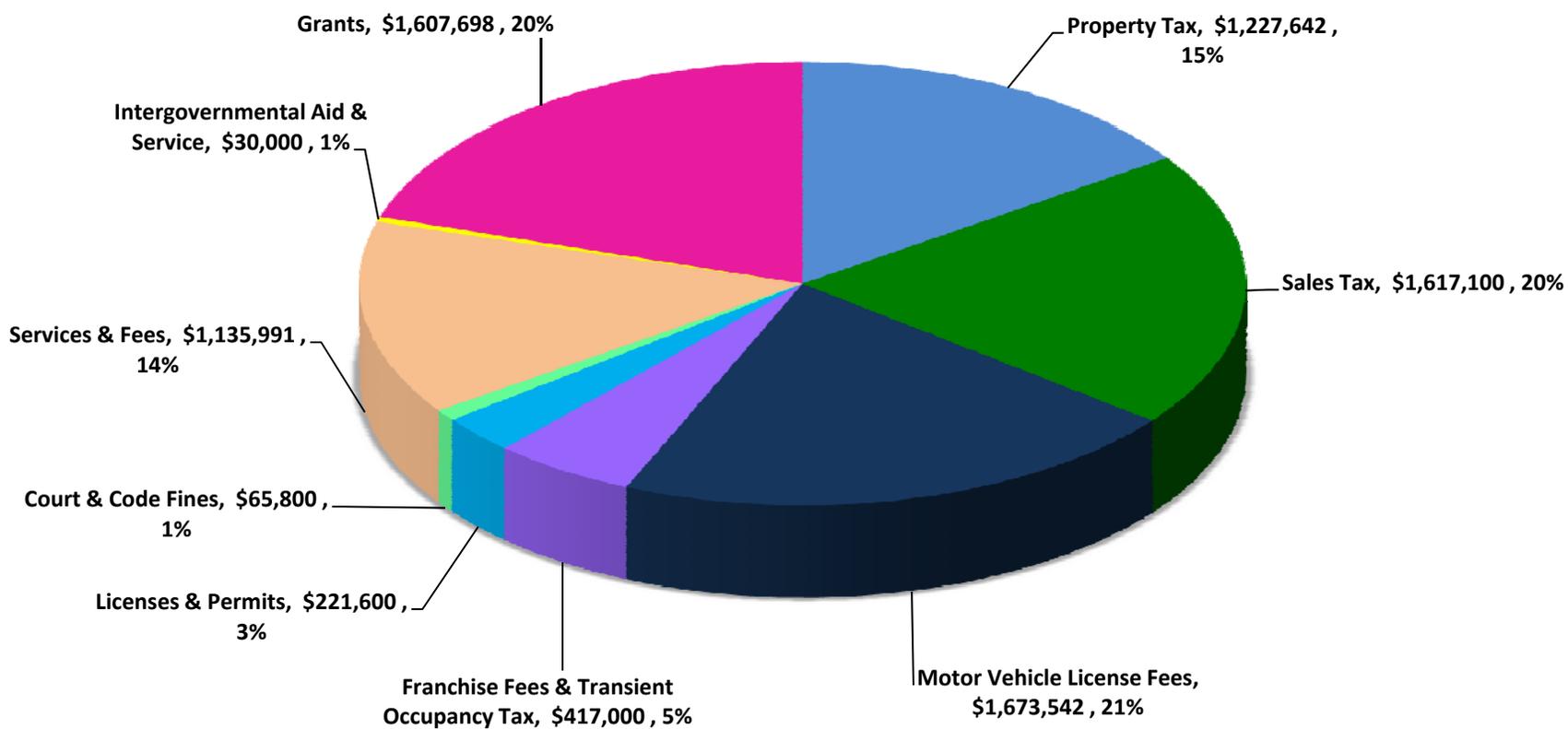
General Fund Sales Tax Revenue



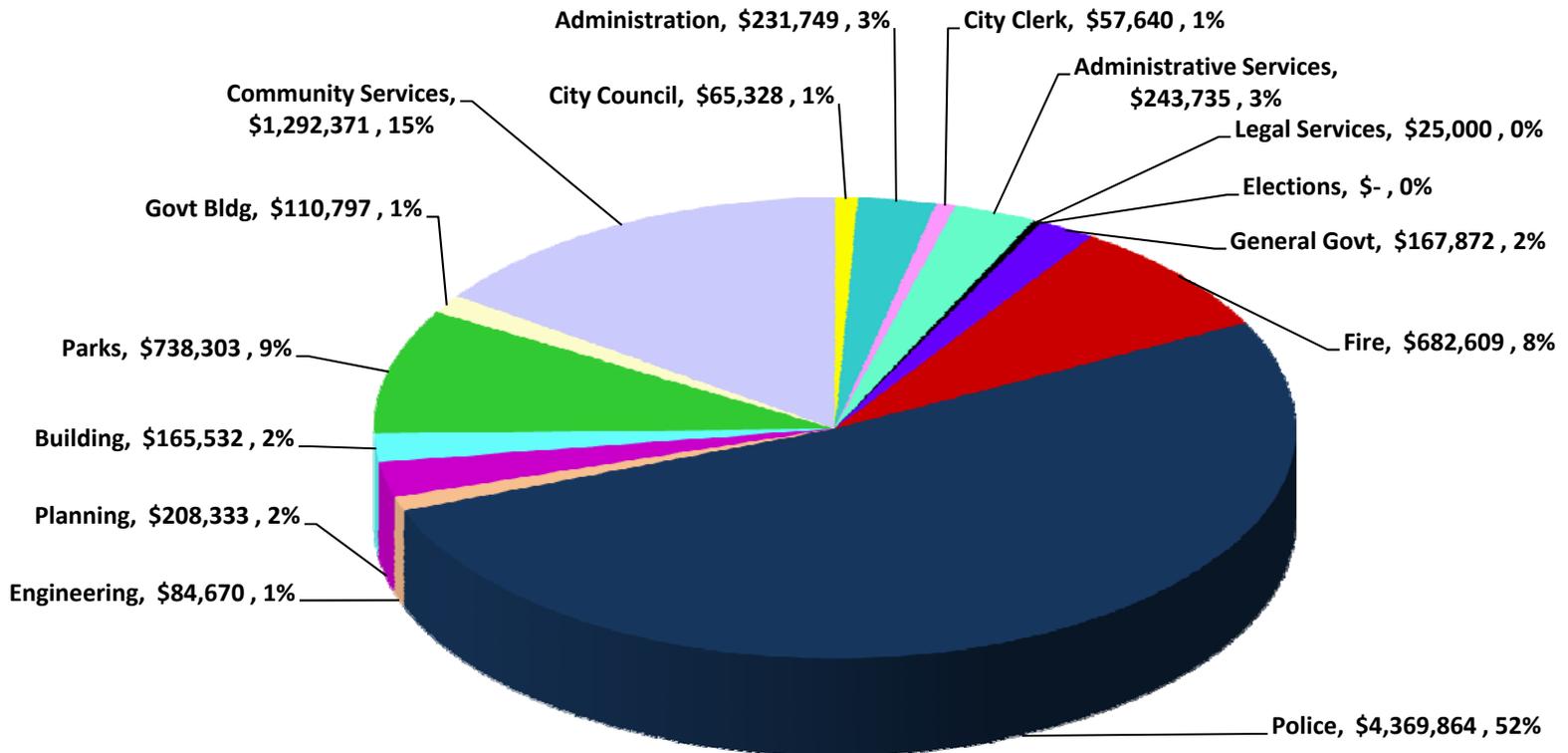
Public Safety Sales Tax Revenue



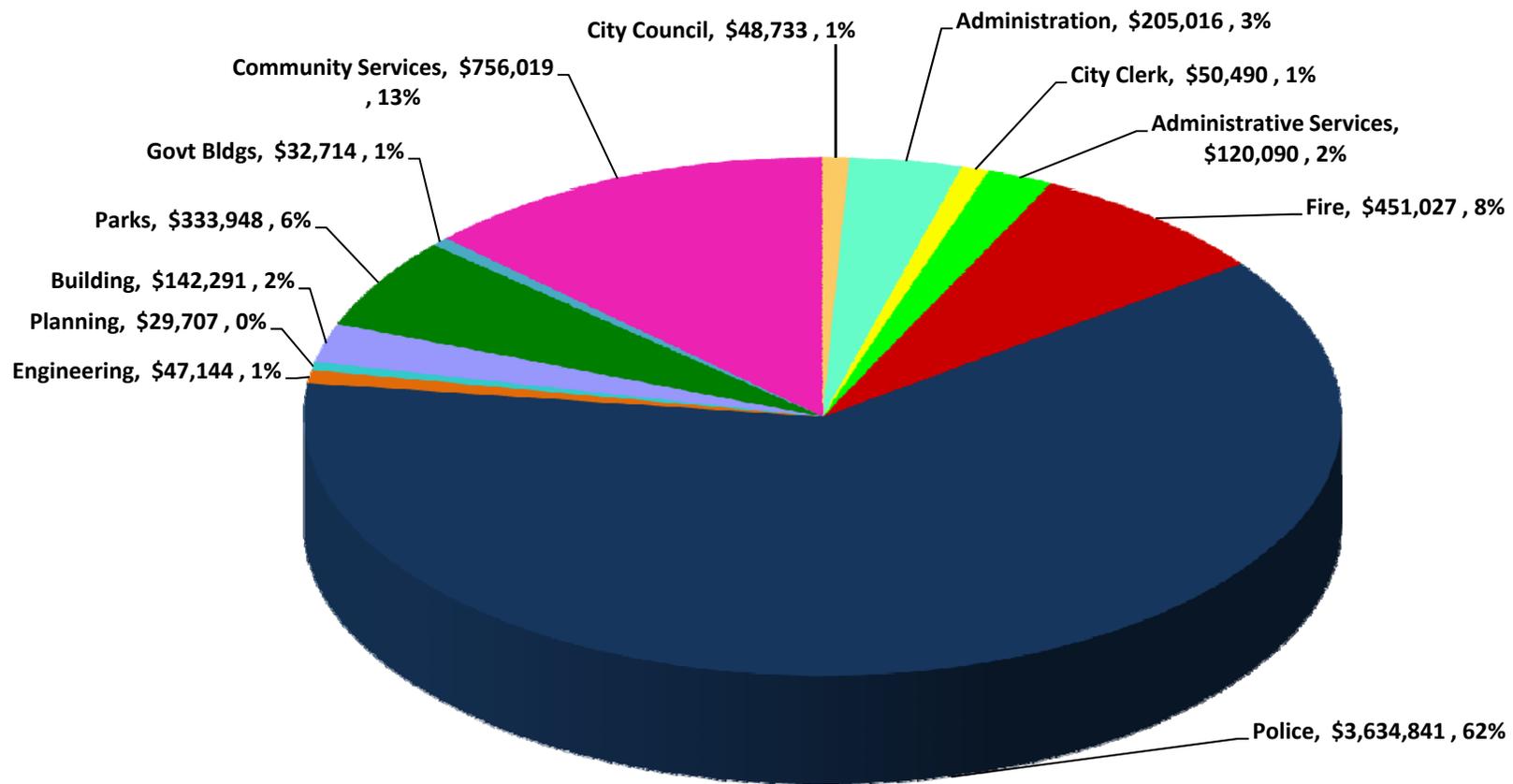
General Fund Revenue Sources FY 2015-16



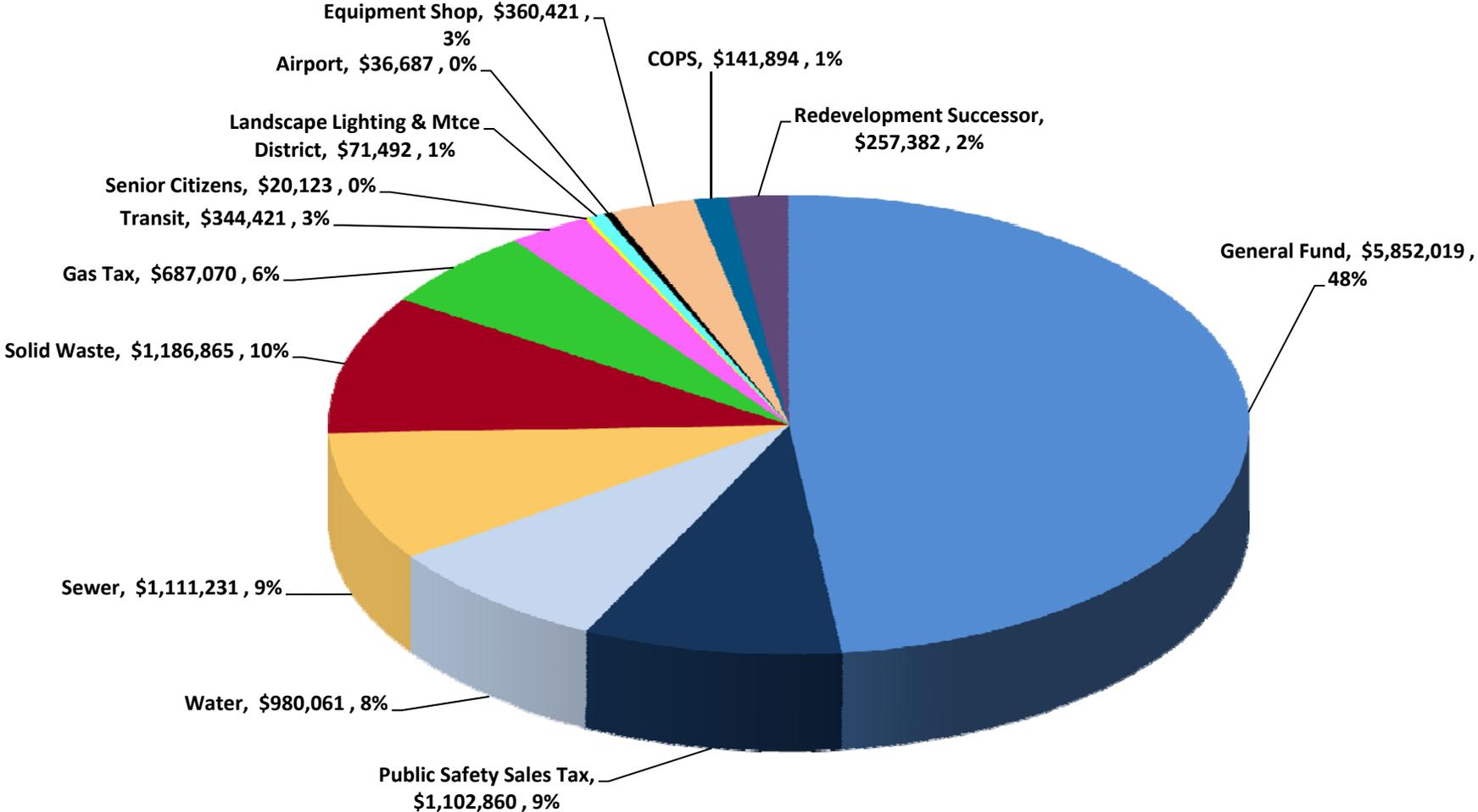
General Fund Expenditures by Department 2015-16



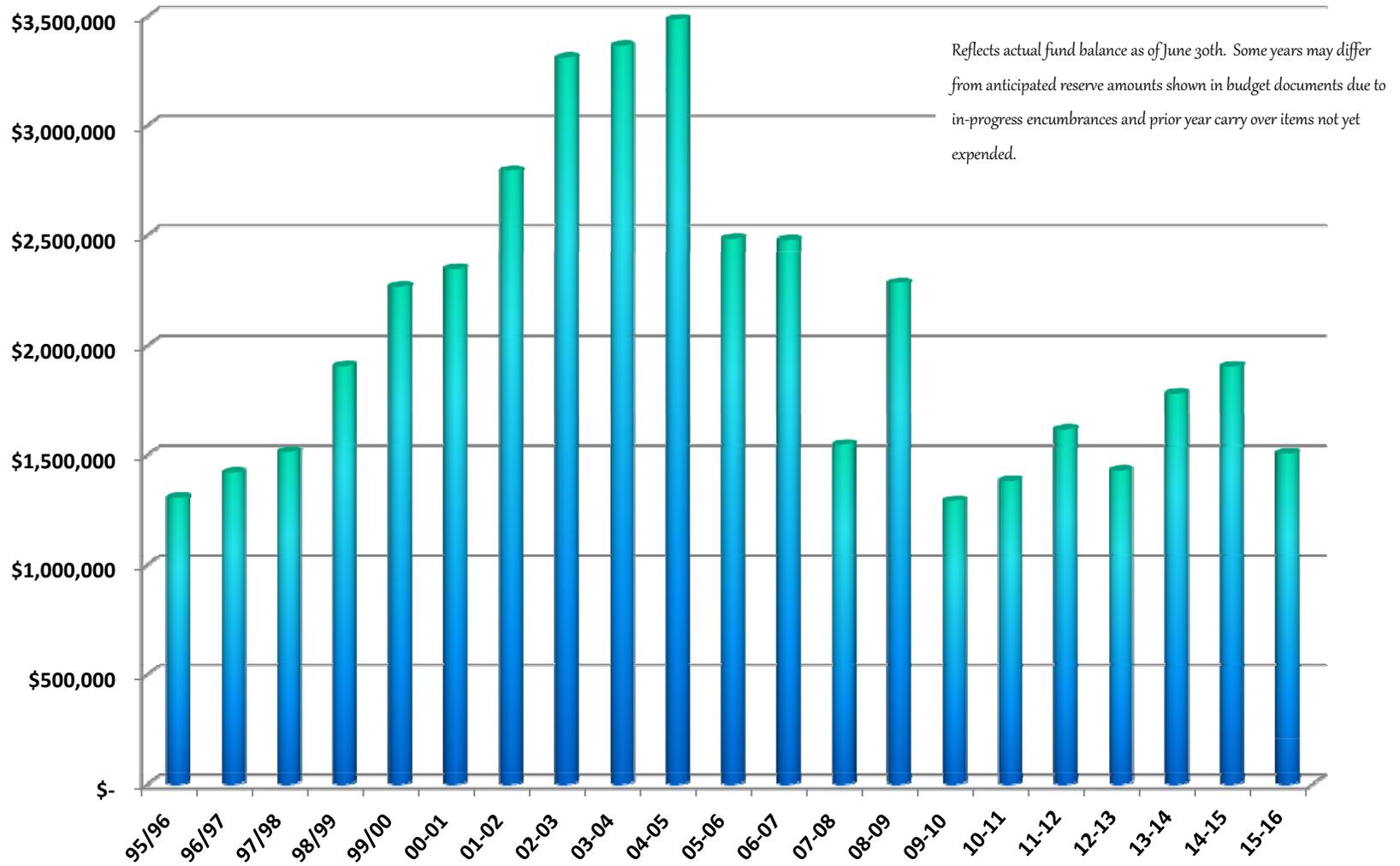
General Fund Personnel Costs by Department FY 2015-16



Personnel Costs by Fund 2015-16

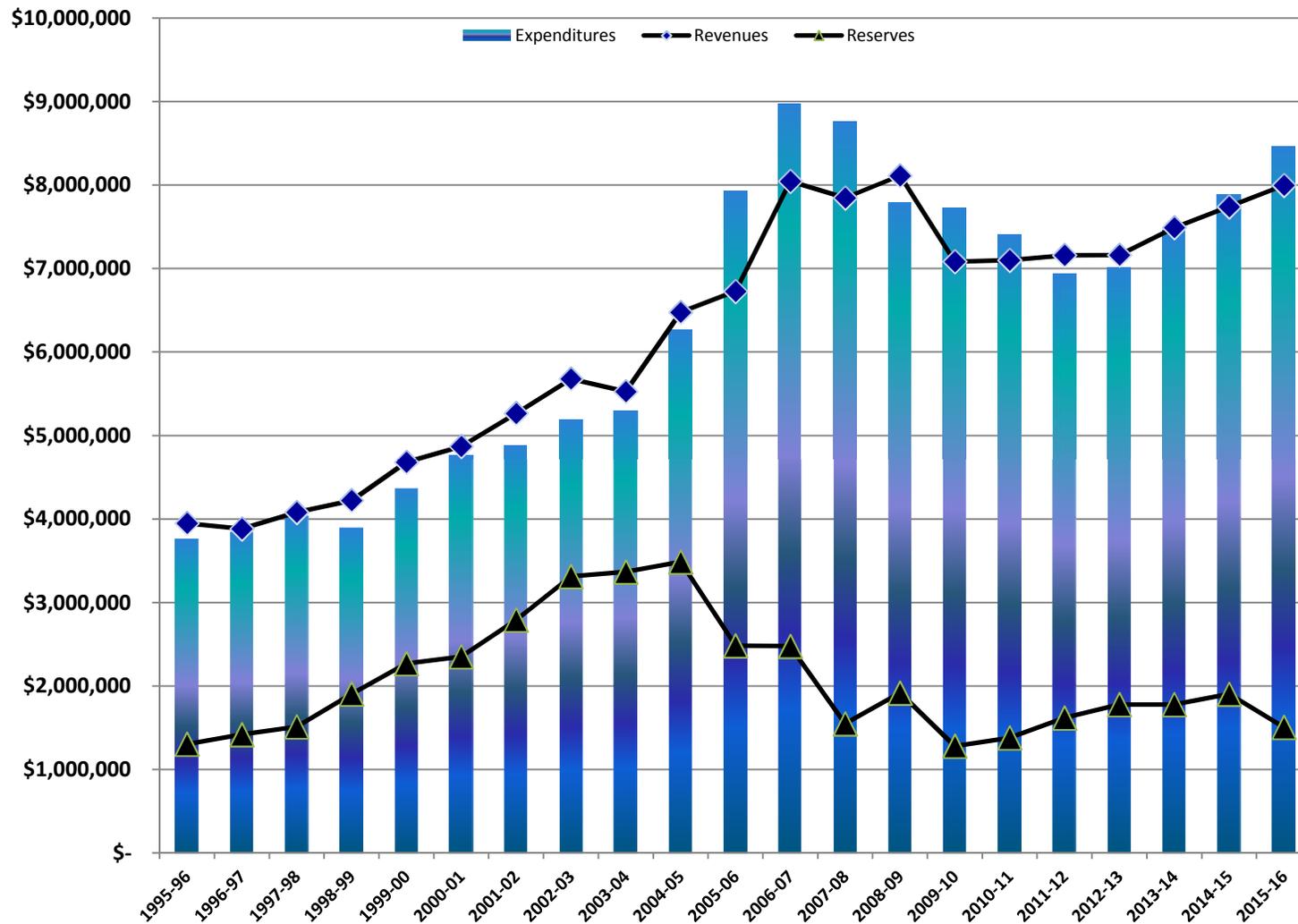


Historical General Fund Reserves - Funds 001 and 002



Historical General Fund Revenues, Expenditures & Reserves

(Funds 001 & 002)



Property Tax Distribution

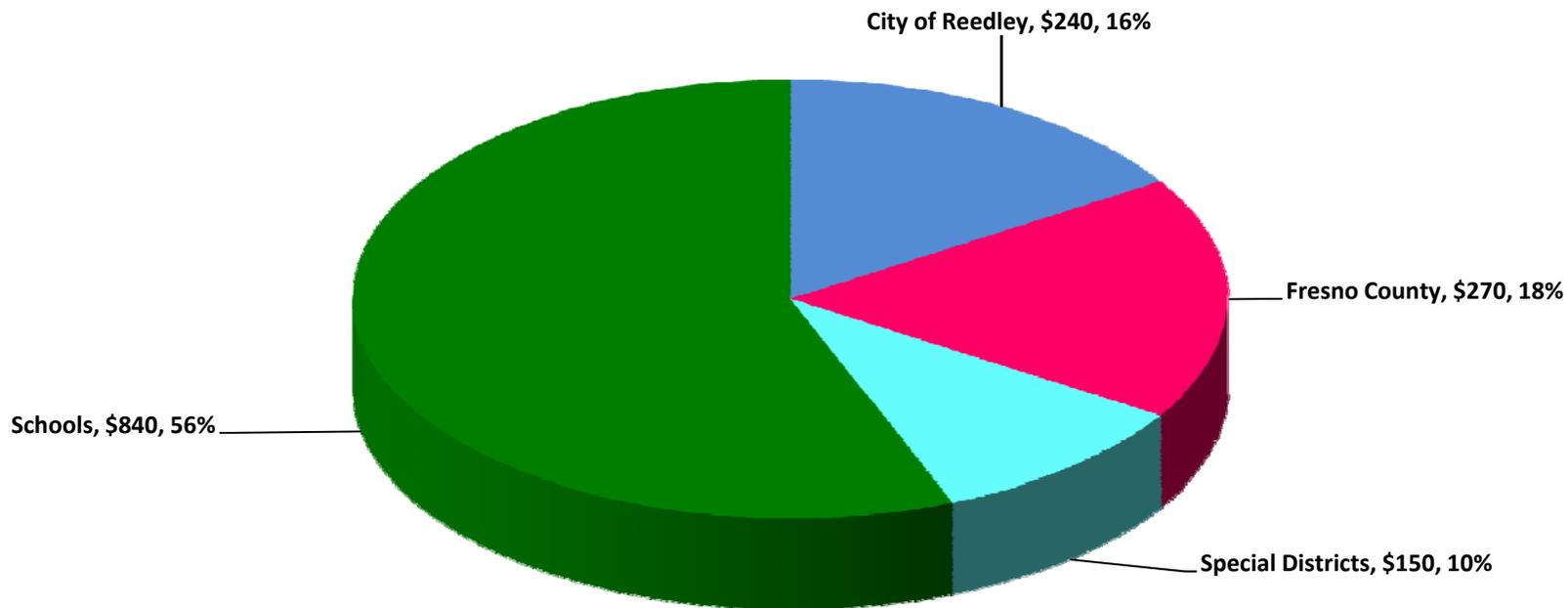
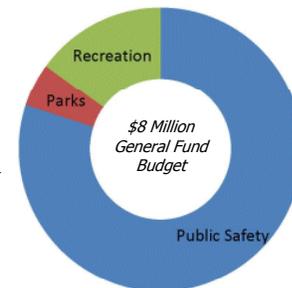


Reedley Home Valued at \$150,000

1% Annual Property Tax Yields \$1,500 Property Tax Revenue

City of Reedley = 16% = \$240
Fresno County = 18% = \$270
Special Districts = 10% = \$150
Schools = 56% = \$840

\$240 Distributes out for General Fund Services:



Sales Tax Distribution

City of Reedley Sales Tax Rate 8.725%

\$1,000 Worth of Taxable Items Bought In Reedley Yields



State of California = 6.50% = \$65.00
 Fresno County = .775% = \$7.75
 City of Reedley General Fund = .95% = \$9.50
 City of Reedley Public Safety Sales Tax (PSST) = .50% = \$5.00

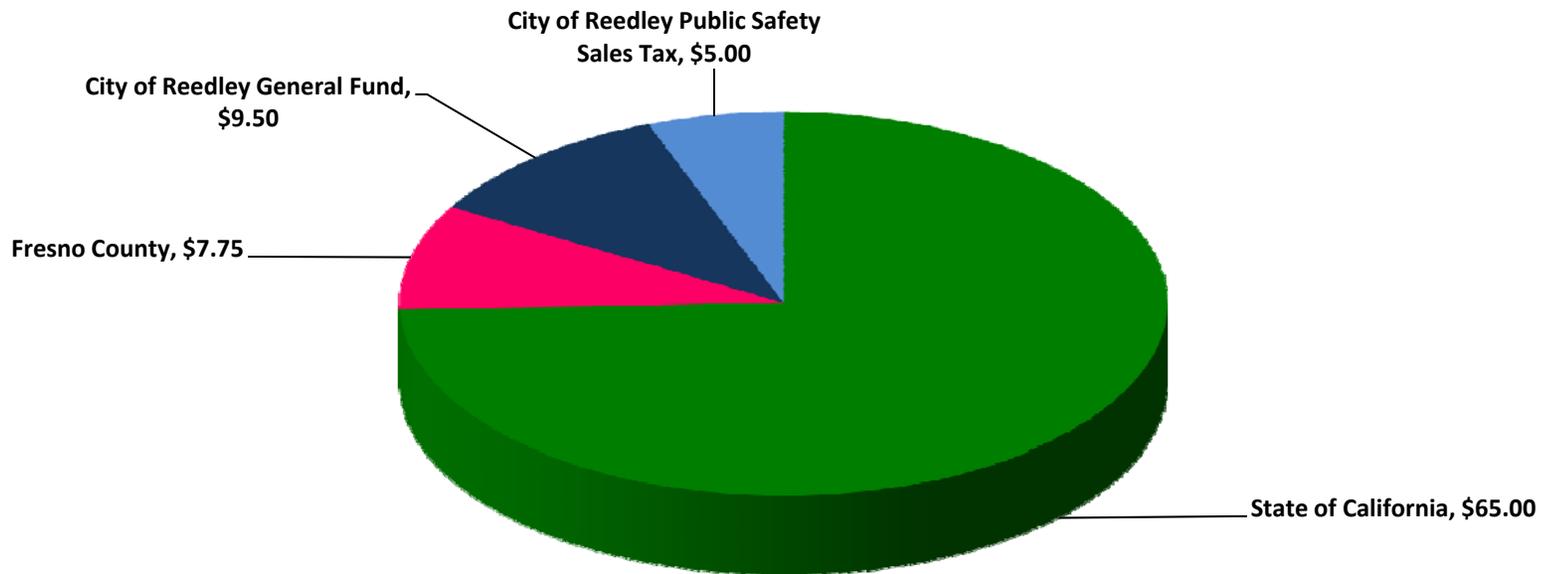


Public Safety Workforce

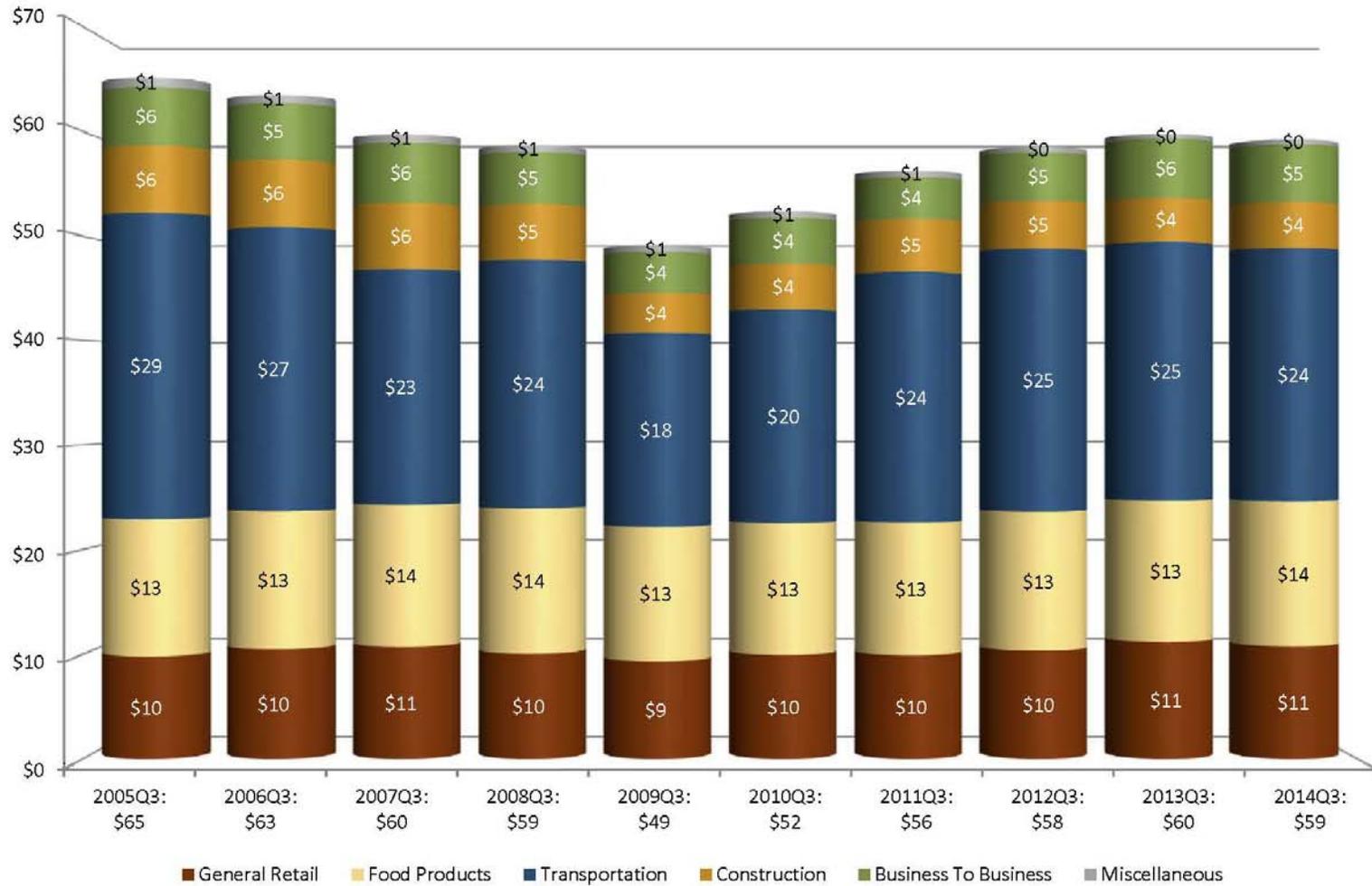
General Fund Public Safety Personnel Costs of \$4 Million

Is Equivalent To

\$421,000,000 Worth of Taxable Items Bought In Reedley

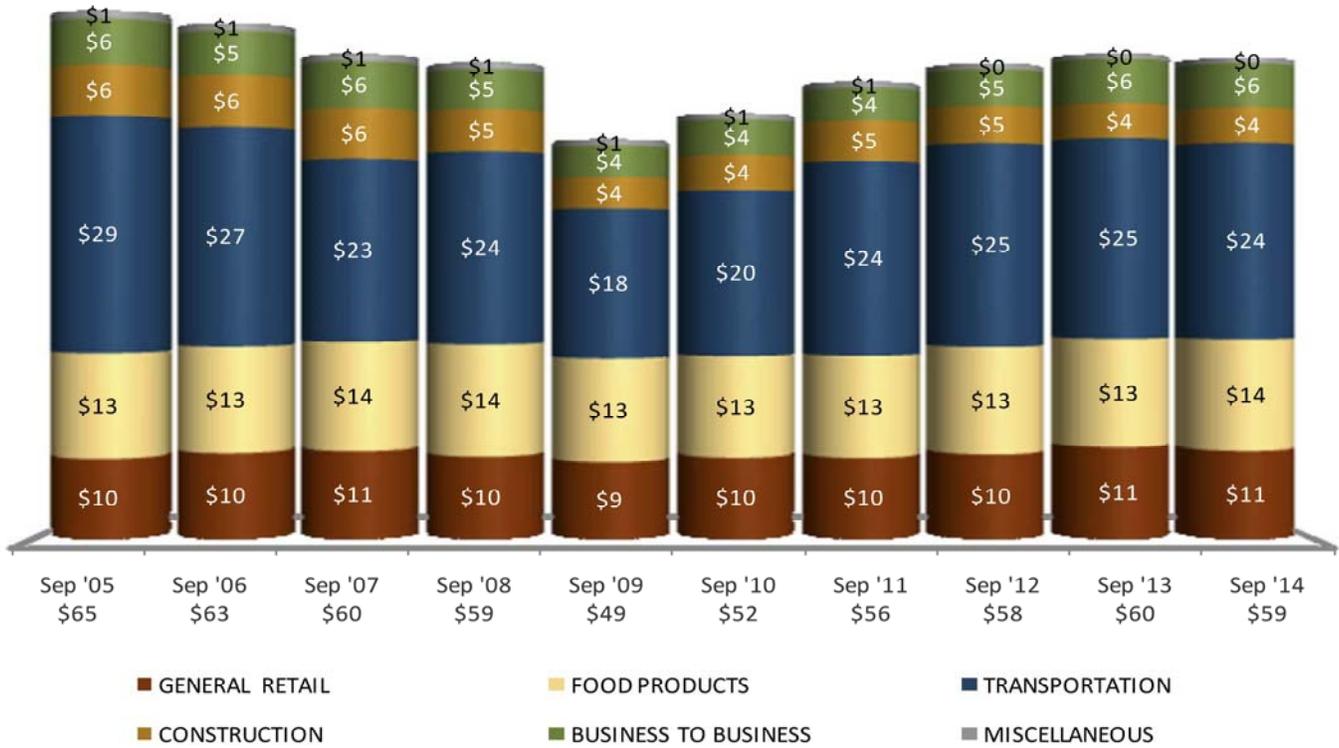


Historical Sales Per Capita by Benchmark Year

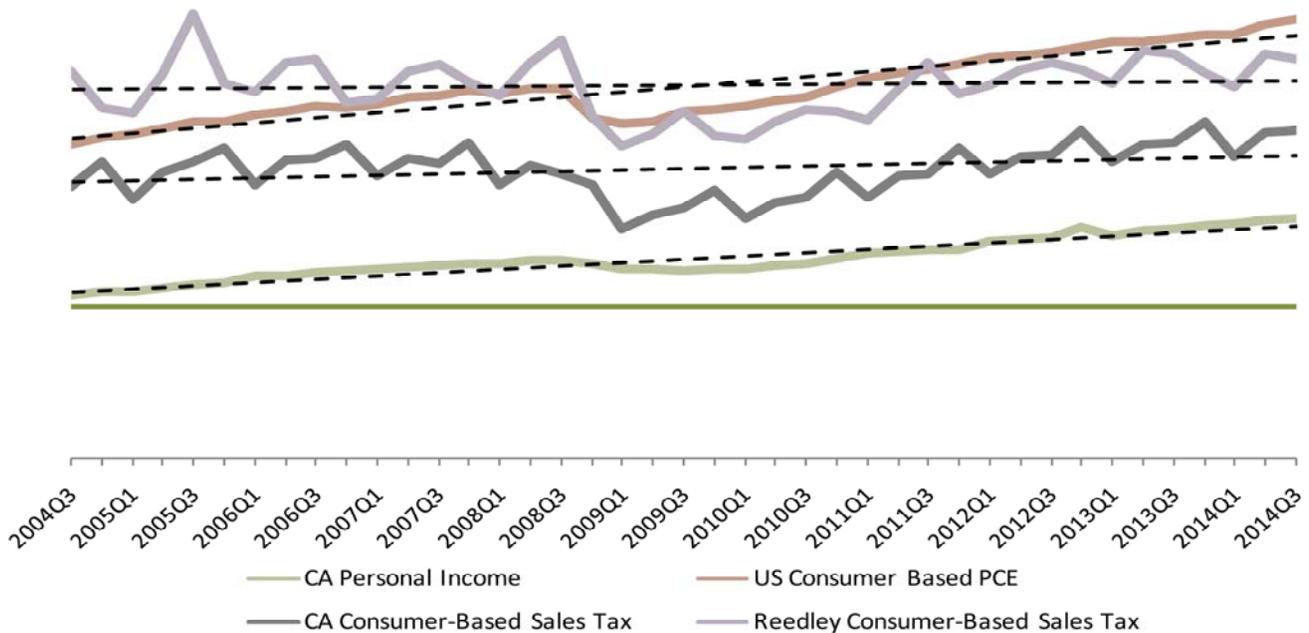


Sales Tax Per Capita Analysis

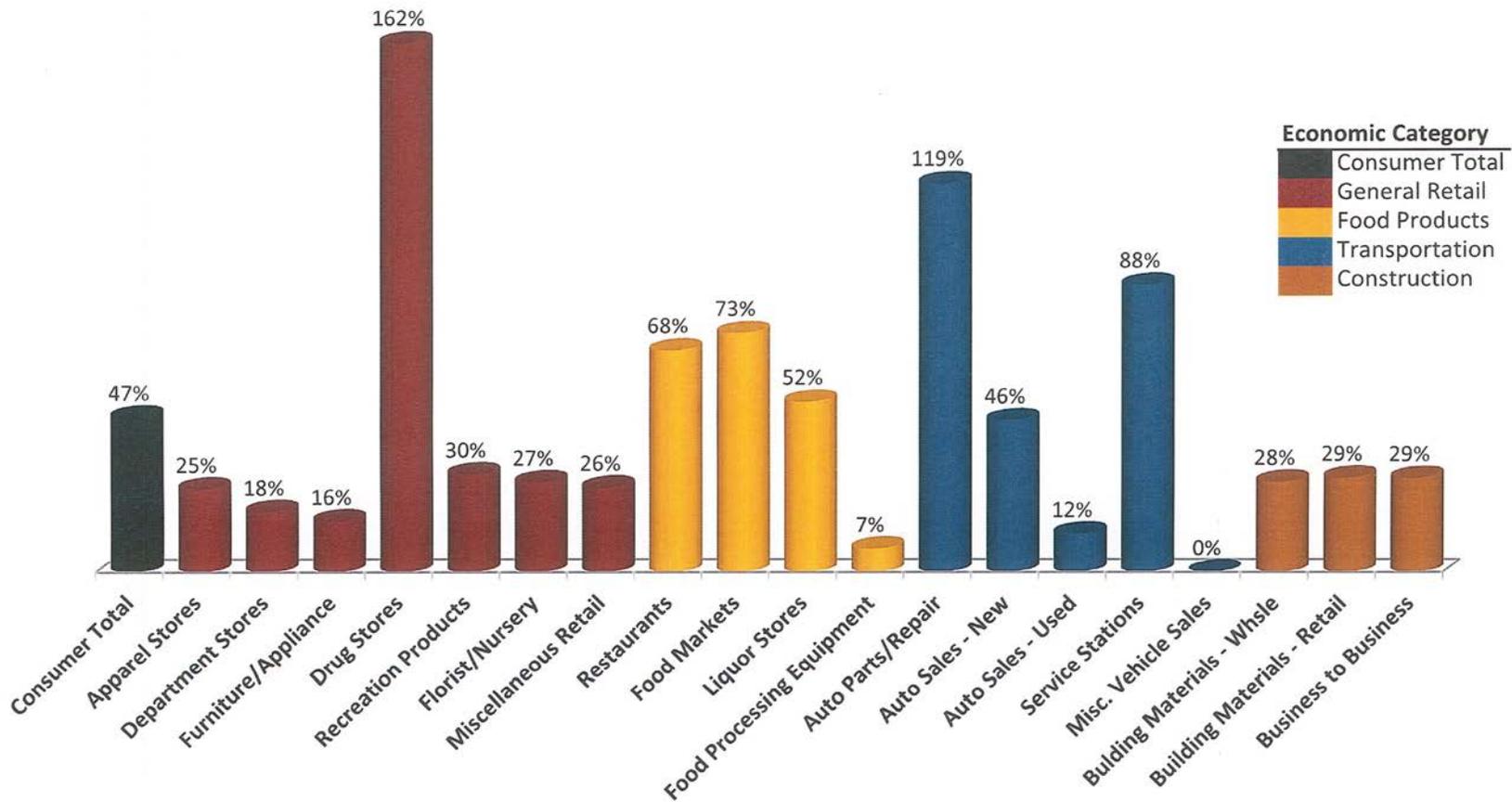
City Of Reedley's Annualized Sales Tax Divided By Its Population As Reported By State Department Of Finance



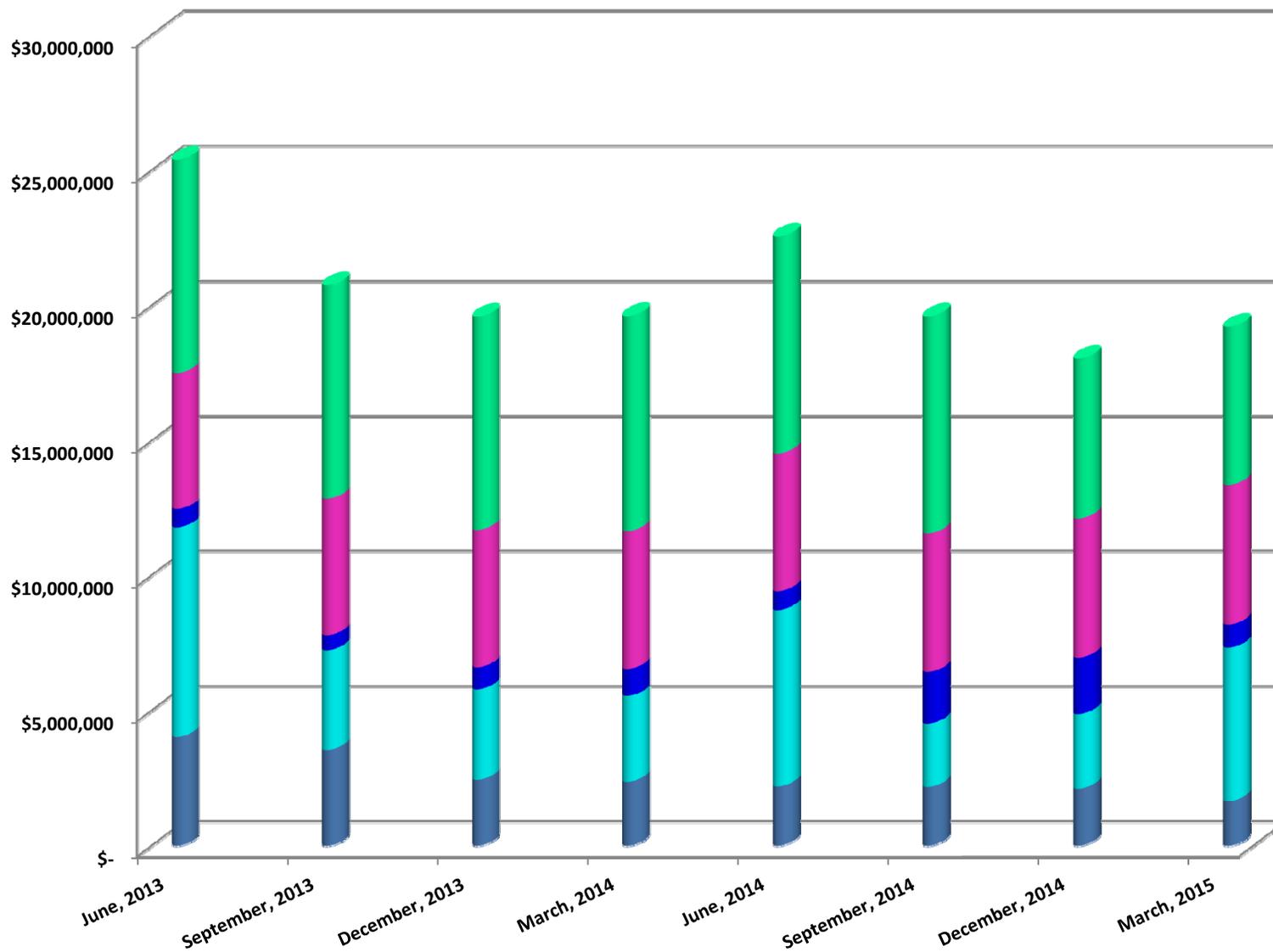
Comparing Quarterly Personal Consumption Expenditures (PCE), Sales Tax and Personal Income



Sales Tax Capture & Gap Analysis



Cash & Investments



■ Multi Bank Securities Portfolio
 ■ Chandler Asset Management Portfolio
 ■ Checking Accounts (Operating & Payroll)
 ■ Money Market
 ■ Cash with Fiscal Agent (Bond Trustee)



City of Reedley

All Revenue Accounts

All Revenue By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-3111	Property Tax Current Secured	\$ 927,360	\$ 978,845	\$ 1,001,691	\$ 1,031,742
001-3112	Property Tax Current Unsecured	\$ 59,941	\$ 62,000	\$ 62,000	\$ 62,000
001-3113	Property Tax Prior Year	\$ 4,137	\$ -	\$ 1,285	\$ -
001-3114	Property Tax Other	\$ 194,246	\$ 60,000	\$ 68,007	\$ 68,000
001-3115	Real Property Transfer Tax	\$ 29,639	\$ 20,600	\$ 26,000	\$ 20,600
001-3116	Property Tax Supplemental	\$ 20,366	\$ 17,000	\$ 90,000	\$ 30,000
001-3117	Property Tax Homeowners Relief	\$ 15,873	\$ 15,000	\$ 15,300	\$ 15,300
001-3121	Sales & Use Tax (.95% Rate)	\$ 1,582,979	\$ 1,631,724	\$ 1,570,000	\$ 1,617,100
001-3123	Franchise Tax (Electrical, Gas, Cable)	\$ 370,503	\$ 349,500	\$ 380,000	\$ 380,000
001-3126	Transient Occupancy Room Tax	\$ 40,414	\$ 37,000	\$ 40,000	\$ 37,000
001-3160	State Off-Hwy In Lieu License Tax	\$ -	\$ -	\$ -	\$ -
001-3201	Business License Tax	\$ 98,065	\$ 95,000	\$ 107,000	\$ 103,000
001-3203	Bicycle License	\$ -	\$ -	\$ -	\$ -
001-3204	Building Permits	\$ 88,675	\$ 53,912	\$ 57,000	\$ 65,400
001-3205	Plumbing Permits	\$ 24,628	\$ 7,422	\$ 6,225	\$ 15,300
001-3206	Electrical Permits	\$ 30,625	\$ 9,143	\$ 14,200	\$ 18,300
001-3207	Mechanical Permits	\$ 15,131	\$ 7,363	\$ 3,500	\$ 11,100
001-3208	Encroachment Permits	\$ 22,107	\$ 22,680	\$ 4,000	\$ 4,000
001-3209	Other Licenses & Permits	\$ 4,535	\$ 4,500	\$ 4,500	\$ 4,500
001-3301	Motor Vehicle Code Fines	\$ 42,004	\$ 50,000	\$ 42,816	\$ 50,000
001-3302	Other Court Fines	\$ 11,193	\$ 10,000	\$ 13,632	\$ 10,000
001-3305	Parking Citations	\$ 12,813	\$ 10,000	\$ 3,500	\$ 5,000
001-3307	Administrative Citations	\$ 450	\$ 200	\$ 4,462	\$ 800
001-3401	Interest Earnings	\$ 4,595	\$ -	\$ -	\$ -
001-3402	Land & Bldg Rental	\$ 2	\$ 2	\$ 2	\$ 2
001-3404	Community Center Rental Fees	\$ 28,717	\$ 26,000	\$ 30,000	\$ 29,000
001-3405	Park Rental Fees	\$ 2,689	\$ 4,000	\$ 3,500	\$ 3,500
001-3408	Opera House Rental Fees	\$ 9,369	\$ 10,800	\$ 10,800	\$ 10,600
001-3409	Opera House Bus Tours	\$ 80	\$ -	\$ -	\$ -
001-3410	Sports Park Rental Fees	\$ 2,402	\$ 3,000	\$ 3,000	\$ 3,000
001-3502	Motor Vehicle License Fees	\$ 1,656,972	\$ 1,673,542	\$ 1,673,542	\$ 1,673,542
001-3510	State Public Safety Subvention Prop 172	\$ 40,618	\$ 34,318	\$ 34,318	\$ 34,318
001-3515	Summer Food Meal Program	\$ -	\$ -	\$ -	\$ -
001-3529	POST Reimbursements	\$ 74,700	\$ 20,000	\$ 8,000	\$ 10,000
001-3543	Fire Vehicle Abatement COG	\$ 19,220	\$ 16,000	\$ 2,356	\$ -
001-3570	KCUSD Pass Thru Project Fund CC Improvements	\$ -	\$ 75,000	\$ 75,000	\$ -
001-3601	Zoning Fees	\$ 18,582	\$ 10,200	\$ 51,800	\$ 15,145
001-3602	Subdivision Fees	\$ -	\$ 2,250	\$ 18,200	\$ 2,250
001-3603	Maps & Publications	\$ 3,364	\$ 500	\$ 700	\$ 500
001-3604	DOJ Lab Services	\$ -	\$ 1,000	\$ -	\$ -
001-3606	Plan Check Fees	\$ 45,460	\$ 25,609	\$ 41,500	\$ 32,400
001-3608	Engineering & Engineering Inspection Fees	\$ 400	\$ 5,000	\$ 3,250	\$ 5,000
001-3609	Engineering Projects Personnel Time Reimbursed By Project Cost	\$ 95,306	\$ 87,000	\$ 87,000	\$ 64,000
001-3610	Management Services Enterprise Overhead Fees	\$ 466,020	\$ 466,020	\$ 466,020	\$ 466,020
001-3611	River Park Entry Fees	\$ 23,094	\$ 10,000	\$ 23,000	\$ 15,000
001-3612	Planning Projects Personnel Time Reimbursed By Project Cost	\$ -	\$ -	\$ -	\$ -
001-3613	Adult Sports	\$ 14,875	\$ 14,122	\$ 14,122	\$ 14,500
001-3614	Enrichment Programs	\$ 17,817	\$ 17,000	\$ 18,185	\$ 17,000
001-3615	Youth Sports	\$ 26,622	\$ 25,000	\$ 25,000	\$ 27,400
001-3616	Aquatics Programs	\$ 9,540	\$ 20,700	\$ 15,005	\$ 37,025
001-3617	Building Projects Personnel Time Reimbursed By Project Cost	\$ 5,529	\$ -	\$ -	\$ -
001-3620	Senior Programs	\$ -	\$ -	\$ 850	\$ 850
001-3621	DIF Administration Services	\$ -	\$ -	\$ -	\$ 79,200
001-3622	KCUSD Resource Officer	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
001-3623	Mapping	\$ -	\$ -	\$ -	\$ -
001-3625	PreSchool Fees	\$ 44,544	\$ 42,441	\$ 35,640	\$ 35,640
001-3627	Police Department Services for City Utility Systems	\$ 32,000	\$ 42,455	\$ 42,456	\$ 42,456
001-3631	Fire Department Services for Governmental Properties	\$ 39,253	\$ 48,349	\$ 48,349	\$ 36,259
001-3632	General Plan Update	\$ 13,940	\$ 5,991	\$ 7,800	\$ 8,700

All Revenue By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-3636	Fire & Life Safety Inspection	\$ 2,152	\$ 3,000	\$ 2,120	\$ 2,650
001-3638	Fire Reports	\$ 375	\$ 140	\$ 140	\$ 140
001-3641	Fiesta Walk Run	\$ 6,329	\$ 8,000	\$ 6,893	\$ 8,000
001-3642	FCRTA Staff Time Reimbursement	\$ -	\$ -	\$ -	\$ 21,474
001-3643	Police Fresno County HUD Reporting Services (MOU)	\$ 4,500	\$ 6,000	\$ -	\$ -
001-3644	KCUSD Restorative Justice	\$ 29,000	\$ 29,000	\$ 29,000	\$ -
001-3655	Bldg Dept Water Meter Services	\$ 330	\$ 275	\$ 100	\$ 200
001-3673	Taxi Scrip	\$ 1,865	\$ 3,000	\$ 4,462	\$ 4,462
001-3681	Police Reports, Reproductions, Documents	\$ 6,473	\$ 6,600	\$ 7,524	\$ 7,000
001-3682	Police Permit and License Fees	\$ 1,020	\$ 1,000	\$ 1,188	\$ 1,000
001-3683	Police Service Fees	\$ 17,712	\$ 8,000	\$ 25,000	\$ 20,000
001-3684	Police Vehicle Fees	\$ 76,105	\$ 60,000	\$ 48,264	\$ 50,000
001-3685	Police Animal Control Fees	\$ 1,809	\$ 3,700	\$ 1,824	\$ 3,000
001-3690	Business License Administrative Fee / Application Fee	\$ 83,100	\$ 48,000	\$ 57,000	\$ 55,000
001-3701	Sale of Surplus Equipment	\$ -	\$ -	\$ 5,200	\$ -
001-3705	State Mandated SB90 Claims Refunds	\$ 1,466	\$ 2,500	\$ 61,514	\$ 2,500
001-3706	CSJVRMA Retrospective Rating Refunds	\$ 19,344	\$ -	\$ 66,327	\$ -
001-3707	Miscellaneous	\$ 46,479	\$ 14,600	\$ 72,000	\$ 20,000
001-3713	Strike Team Reimbursements	\$ 35,853	\$ 67,250	\$ 67,250	\$ 10,000
001-3716	Community Facilities District Police, Fire & Park Services	\$ 467,000	\$ 523,327	\$ 523,327	\$ 570,655
001-3717	Police K9-Drive Donations	\$ -	\$ 21,000	\$ 21,000	\$ 10,000
001-3723	Annuitant Medical Premium Contribution	\$ 2,491	\$ 4,800	\$ 4,800	\$ 4,800
001-3730	Senior Trips	\$ -	\$ -	\$ 4,000	\$ 4,500
001-3770	Donations	\$ 14,000	\$ 5,392	\$ 3,392	\$ 2,000
001-3813	Fire State Homeland Security Grant (SHSG)	\$ 1,953	\$ 4,525	\$ 4,525	\$ 6,589
001-3817	Grant - BVP Vest Grant	\$ 2,975	\$ 3,000	\$ 3,000	\$ 3,000
001-3819	Grant - Avoid 21	\$ 16,258	\$ 15,000	\$ 10,000	\$ 10,000
001-3821	Cal Fire Grant Maintenance Reimbursement	\$ -	\$ -	\$ 16,000	\$ 16,000
001-3823	Grant - Federal Homeland Security Grant	\$ -	\$ 8,501	\$ 8,500	\$ 4,500
001-3824	KCUSD Washington Expansion	\$ -	\$ 14,954	\$ 14,954	\$ -
001-3829	State Grant - OES Calgrip Grant	\$ 16,985	\$ 17,000	\$ 23,500	\$ 20,000
001-3833	Federal Grant - Save The Children Washington School	\$ 62,118	\$ 45,009	\$ 50,161	\$ 42,104
001-3835	Federal Grant - ASES After School Program TL Reed	\$ 112,110	\$ 144,657	\$ 156,426	\$ 173,134
001-3839	Federal Grant - Save The Child Washington Sponsorship	\$ 1,973	\$ 13,251	\$ 13,326	\$ 13,219
001-3845	Federal Grant - ASES After School Program Washington	\$ 50,459	\$ 53,985	\$ 55,066	\$ 54,513
001-3855	KCUSD Summer Program TL Reed	\$ 9,912	\$ 16,419	\$ 23,183	\$ 23,991
001-3856	KCUSD Summer Program TL Washington	\$ 6,273	\$ 9,653	\$ 10,310	\$ 15,022
001-3868	Boats & Waterways Environmental & Construction Plan Grant	\$ -	\$ 225,000	\$ -	\$ 225,000
001-3873	Mueller Park Land & Conservation Fund Project Grant	\$ -	\$ 100,000	\$ -	\$ 100,000
001-3875	Reedley Community Parkway Extension - CMAQ Grant	\$ -	\$ 212,472	\$ -	\$ 212,472
001-3883	JAG Grant	\$ 13,258	\$ 14,017	\$ 12,000	\$ 14,000
001-3896	Police-KCUSD Narcotics Detection, Intervention & Prevention	\$ -	\$ -	\$ 2,000	\$ 3,000
001-3897	Police Dispatch Upgrade Reimbursements	\$ -	\$ 10,769	\$ 20,000	\$ -
002-3401	Interest Earnings	\$ 3,863	\$ -	\$ 20,000	\$ 20,000
002-3412	Interest and Principal From Airport Loan	\$ -	\$ 30,094	\$ 30,094	\$ 30,094
002-3707	Transfer From General Fund	\$ 270,942	\$ 200,000	\$ 200,000	\$ -
003-3125	PSST 1/2% Public Safety Sales Tax	\$ 1,060,794	\$ 1,071,564	\$ 1,121,400	\$ 1,143,828
003-3401	PSST Interest Earnings	\$ 7,011	\$ 7,500	\$ 7,500	\$ 7,500
004-3401	Interest Earnings	\$ 370	\$ -	\$ 500	\$ 500
004-3707	Police Public Safety Sales Tax Future Capital Projects & Debt Service	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
005-3130	Gas Tax 2105	\$ 172,398	\$ 125,998	\$ 160,160	\$ 149,841
005-3131	Gas Tax 2106	\$ 73,063	\$ 102,855	\$ 95,375	\$ 82,052
005-3132	Gas Tax 2107	\$ 183,437	\$ 154,817	\$ 218,659	\$ 204,860
005-3133	Gas Tax 2107.5	\$ 6,000	\$ 6,000	\$ 12,000	\$ 6,000
005-3135	Gas Tax 2103	\$ 347,183	\$ 274,170	\$ 271,740	\$ 118,797
005-3401	Gas Tax Interest Earnings	\$ 272	\$ 500	\$ 1,600	\$ 500
005-3707	Gas Tax Misc	\$ -	\$ -	\$ -	\$ -
006-3707	Transfer from Fund 007 Street Projects for Prior Year Projects	\$ -	\$ -	\$ -	\$ 104,088
007-3401	Interest Earnings	\$ -	\$ -	\$ (70,000)	\$ (70,000)

All Revenue By Account Number

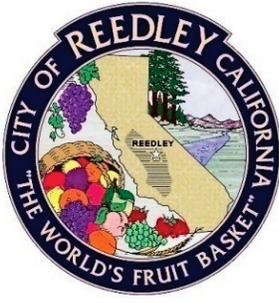
ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
007-3721	Transfer from Fund 100 for Prior Year Street Projects	\$ -	\$ -	\$ (123)	\$ 1,511,768
007-3722	Transfer from Fund 101 for Prior Year Street Projects	\$ -	\$ -	\$ (123)	\$ 59,904
007-3837	Reed at North Roundabout	\$ 3,934	\$ 30,000	\$ 10,000	\$ 412,000
007-3853	Buttonwillow Bike Trail	\$ 101,025	\$ 101,100	\$ 101,100	\$ -
007-3854	Frankwood Ave Manning to North	\$ -	\$ -	\$ 81,700	\$ -
007-3867	Reed Avenue Reconstruct	\$ 33,963	\$ 3,000	\$ 30,000	\$ 2,372,643
007-3872	Buttonwillow Ditch Phase 2	\$ 700,465	\$ 10,000	\$ 10,000	\$ -
007-3887	Manning Sidewalk Frankwood to Buttonwillow	\$ -	\$ -	\$ 95,791	\$ -
007-3890	Frankwood Reconstruction	\$ -	\$ -	\$ 252,234	\$ -
007-3893	Frankwood Sidewalk Crosswalk	\$ -	\$ -	\$ 23,982	\$ -
007-3894	Manning Bridge Reconstruction	\$ -	\$ 10,354,212	\$ 10,354,212	\$ -
008-3707	Transfer from Fund 007 Street Projects for Prior Year Projects	\$ -	\$ -	\$ -	\$ 90,007
009-3535	LTF Article 4 Transportation	\$ 292,072	\$ 362,134	\$ 305,088	\$ 333,621
009-3725	LTF Article 4 Transit Fares	\$ 25,067	\$ 28,000	\$ 28,000	\$ 28,000
010-3401	LTF Article 3 Interest Earnings	\$ 1,006	\$ 550	\$ 1,800	\$ 550
010-3545	LTF Article 3 Funds	\$ 14,875	\$ 15,000	\$ 15,583	\$ 16,000
010-3707	LTF Article 3 Miscellaneous	\$ -	\$ -	\$ -	\$ -
011-3401	LTF Article 8 Interest Earnings	\$ 4,839	\$ 2,000	\$ 3,500	\$ 2,000
011-3540	LTF Article 8 Funds	\$ 509,887	\$ 480,000	\$ 538,272	\$ 495,000
011-3707	LTF Article 8 Misc	\$ 6,139	\$ 97,000	\$ 102,396	\$ 5,000
014-3143	FCTA Measure C Flexible Funding	\$ 304,841	\$ 303,254	\$ 250,244	\$ 250,000
014-3401	FCTA Measure C Flexible Funding Interest Earnings	\$ 8,371	\$ 6,000	\$ -	\$ -
015-3142	FCTA Measure C ADA Compliance	\$ 8,326	\$ 8,722	\$ 9,076	\$ 8,000
015-3401	FCTA Measure C ADA Compliance Interest Earnings	\$ 332	\$ 200	\$ -	\$ -
016-3141	FCTA Measure C Street Maintenance	\$ 250,121	\$ 249,193	\$ 259,320	\$ 260,000
016-3401	FCTA Measure C Street Maintenance Interest Earnings	\$ 10,751	\$ 4,000	\$ -	\$ -
017-3144	FCTA Measure C Pedestrian / Trails	\$ -	\$ -	\$ 52,127	\$ 50,000
017-3401	FCTA Measure C Pedestrian / Trails Interest Earnings	\$ (253)	\$ -	\$ -	\$ -
018-3145	FCTA Measure C Bike Facilities	\$ -	\$ -	\$ 13,370	\$ 12,000
018-3401	FCTA Measure C Bike Facilities Interest Earnings	\$ (142)	\$ -	\$ -	\$ -
018-3810	FCTA Measure C Bike Transportation Grant	\$ -	\$ 101,025	\$ 101,025	\$ -
024-3401	CDBG Interest Earnings	\$ -	\$ -	\$ (1,500)	\$ (1,500)
024-3834	CDBG Early Street Improvements Project No 13571	\$ -	\$ 319,940	\$ 258,556	\$ -
024-3871	CDBG Slurry Seal Project No 12571	\$ 212,003	\$ 12,000	\$ 12,000	\$ -
024-3874	CDBG Street Improvement Project No 14571	\$ -	\$ 407,914	\$ -	\$ 323,013
027-3715	Senior Nutrition General Fund Program Transfer	\$ 9,424	\$ 13,758	\$ 6,407	\$ 7,150
027-3735	Senior Nutrition Meal Contributions	\$ 7,881	\$ 9,600	\$ 9,600	\$ 9,600
027-3740	Senior Nutrition In-Home Meal Contributions	\$ 615	\$ 734	\$ 734	\$ 734
027-3805	Senior Nutrition Federal Nutrition Grant	\$ 10,715	\$ 6,534	\$ 6,534	\$ 6,534
029-3123	PEG Franchise Fees (Cable TV)	\$ 20,911	\$ 20,100	\$ 20,100	\$ 20,100
029-3401	PEG Interest Earnings	\$ 132	\$ 250	\$ 500	\$ 250
030-3150	Zone A Tax - No CPI	\$ 1,009	\$ 1,009	\$ 1,006	\$ 1,006
030-3151	Zone B Tax - No CPI	\$ 555	\$ 555	\$ 555	\$ 555
030-3152	Zone C Tax - No CPI	\$ -	\$ -	\$ -	\$ -
030-3153	Zone D Tax - No CPI	\$ 592	\$ 592	\$ 593	\$ 593
030-3154	Zone E Tax - No CPI	\$ 6,319	\$ 6,324	\$ 6,305	\$ 6,305
030-3155	Zone F Tax - No CPI	\$ 2,010	\$ 2,011	\$ 2,005	\$ 2,005
030-3156	Zone G Tax - No CPI	\$ 6,320	\$ 6,324	\$ 6,306	\$ 6,306
030-3157	Zone H Tax - No CPI	\$ 6,116	\$ 6,120	\$ 6,102	\$ 6,102
030-3158	Zone I Tax	\$ 4,760	\$ 4,763	\$ 4,854	\$ 5,071
030-3159	Zone J Tax	\$ 27,948	\$ 27,965	\$ 28,506	\$ 29,782
030-3161	Zone K Tax	\$ 9,276	\$ 9,282	\$ 9,460	\$ 9,883
030-3162	Zone L Tax	\$ 7,075	\$ 7,080	\$ 7,214	\$ 7,536
030-3163	Zone M Tax	\$ 604	\$ 605	\$ 616	\$ 643
030-3164	Zone N Tax	\$ 1,425	\$ 1,401	\$ 1,455	\$ 1,520
030-3167	Zone O Tax	\$ 4,550	\$ 4,553	\$ 4,640	\$ 4,853
030-3168	Zone P Tax	\$ 37,047	\$ 37,069	\$ 36,628	\$ 38,267
030-3169	Zone Q Tax	\$ 2,134	\$ 2,136	\$ 2,176	\$ 2,273
030-3170	Zone R Tax	\$ 22,288	\$ 22,367	\$ 22,732	\$ 23,749

All Revenue By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
030-3171	Zone S Tax	\$ -	\$ -	\$ -	\$ 9,808
030-3172	Zone T Tax	\$ 2,645	\$ 2,647	\$ 2,696	\$ 2,816
030-3173	Zone U Tax	\$ 1,878	\$ 1,880	\$ 1,914	\$ 1,999
030-3401	Interest Earnings	\$ 657	\$ 500	\$ 800	\$ 500
032-3122	Community Facilities District Tax	\$ 473,944	\$ 517,000	\$ 546,000	\$ 561,000
032-3401	CFD Interest Earnings	\$ (629)	\$ -	\$ (750)	\$ -
034-3401	Streetscape Interest Earnings	\$ 193	\$ 150	\$ 500	\$ 250
034-3416	Streetscape Late Fees	\$ 1,724	\$ 1,400	\$ 3,000	\$ 2,500
034-3640	Streetscape Fees	\$ 19,471	\$ 25,500	\$ 27,500	\$ 27,500
034-3698	Streetscape Collection Service Fee	\$ 210	\$ 150	\$ 750	\$ 750
034-3707	Streetscape Miscellaneous	\$ 1,308	\$ -	\$ -	\$ -
034-3708	Streetscape Bench Donation	\$ -	\$ 500	\$ 500	\$ 500
041-3112	Airport Possessory Interest Property Tax	\$ 6,384	\$ 10,800	\$ 10,800	\$ 10,800
041-3401	Airport Interest Earnings	\$ (1,724)	\$ (2,300)	\$ (3,800)	\$ (3,500)
041-3402	Airport Building Rental	\$ 33,724	\$ 17,300	\$ 17,300	\$ 17,300
041-3415	Airport Late Fees	\$ 2,695	\$ 2,000	\$ 4,500	\$ 2,000
041-3450	Airport Hangar Rental	\$ 54,289	\$ 58,000	\$ 59,000	\$ 59,000
041-3455	Airport Tiedown Fees	\$ 4,927	\$ 5,660	\$ 4,400	\$ 4,400
041-3550	Airport State Aid for Aviation	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
041-3648	Airport Fuel Sales	\$ 138,695	\$ 140,000	\$ 140,000	\$ 140,000
041-3707	Airport Miscellaneous	\$ 40	\$ 7,000	\$ 7,000	\$ 8,300
041-3820	Airport Security Fencing Construction - FAA Share	\$ -	\$ 181,800	\$ 181,800	\$ 222,300
041-3828	Airport Security Fencing Construction - State Match	\$ -	\$ 9,100	\$ 9,100	\$ 11,200
041-3843	Airport State Fencing	\$ -	\$ -	\$ 756	\$ -
049-3401	Water Capital Interest Earnings	\$ -	\$ -	\$ 4,000	\$ 5,000
049-3420	Water Capital Fund Transfer	\$ -	\$ 605,000	\$ 184,500	\$ -
050-3401	Water Interest Earnings	\$ 8,198	\$ 4,500	\$ 3,304	\$ 3,300
050-3411	Water Tower Space Rental	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
050-3650	Water Sales	\$ 2,932,540	\$ 3,041,824	\$ 2,954,824	\$ 3,007,800
050-3653	Water Meters & Water Boxes	\$ 30,751	\$ 18,000	\$ 4,500	\$ 10,000
050-3699	Water Application Service Fee	\$ 5,930	\$ 5,500	\$ 5,900	\$ 6,000
050-3701	Water Sale of Surplus Equipment	\$ -	\$ -	\$ 2,500	\$ 2,000
050-3707	Water Miscellaneous	\$ 57,938	\$ 60,000	\$ 71,000	\$ 65,000
050-3723	Water Annuitant Medical Premium Contribution	\$ 2,492	\$ 4,800	\$ 6,386	\$ 6,300
050-3780	Water GAC Settlement	\$ -	\$ 320,000	\$ -	\$ 30,000
050-3857	Water Sports Park Tower EDA Construction	\$ 556,206	\$ 707,095	\$ 799,178	\$ -
050-3859	Water Sports Park Tower Bond Construction - Inspection	\$ 1,737,845	\$ 67,095	\$ 65,315	\$ -
051-3401	Sewer SRF Interest Earnings	\$ 26,013	\$ 12,000	\$ 35,000	\$ 35,000
051-3435	Sewer Capital Fund Transfer	\$ 487,000	\$ 484,000	\$ 484,000	\$ 484,000
052-3401	Sewer Interest Earnings	\$ 5,902	\$ 4,000	\$ 1,000	\$ 1,000
052-3402	Sewer Land & Bldg Rental	\$ -	\$ -	\$ 3,713	\$ -
052-3670	Sewer Fees	\$ 5,045,725	\$ 5,011,078	\$ 5,142,164	\$ 5,150,164
052-3672	Sewer FOG Program	\$ 1,945	\$ 2,200	\$ 2,361	\$ 2,400
052-3675	Sewer PreTreatment Fees	\$ 1,420	\$ 1,300	\$ 400	\$ 400
052-3698	Sewer Collection Service Fee	\$ 105	\$ 150	\$ 100	\$ 100
052-3699	Sewer Application Service Fee	\$ 5,970	\$ 5,000	\$ 5,050	\$ 5,050
052-3701	Sewer Sale of Surplus Equipment	\$ 1,120	\$ -	\$ -	\$ -
052-3707	Sewer Misc	\$ 18,174	\$ 3,500	\$ 4,300	\$ 4,300
052-3723	Sewer Annuitant Medical Premium Contribution	\$ 2,491	\$ 4,800	\$ 5,470	\$ 5,470
053-3401	Solid Waste Interest Earnings	\$ 10,503	\$ 7,000	\$ 15,600	\$ 15,600
053-3551	Solid Waste Department of Conservation Recycle Grant	\$ -	\$ -	\$ 6,835	\$ -
053-3680	Solid Waste Fees	\$ 3,079,848	\$ 3,066,261	\$ 3,162,814	\$ 3,162,814
053-3687	Solid Waste Recycling Revenue	\$ 6,716	\$ 90,000	\$ 44,000	\$ 45,000
053-3699	Solid Waste Application Service Fee	\$ 5,890	\$ 5,500	\$ 5,100	\$ 5,100
053-3701	Solid Waste Sale of Surplus Equipment	\$ 39,130	\$ -	\$ -	\$ 10,000
053-3707	Solid Waste Miscellaneous	\$ 23,853	\$ 3,500	\$ 1,500	\$ 2,000
053-3723	Solid Waste Annuitant Medical Premium Contribution	\$ 2,492	\$ 4,800	\$ 1,800	\$ 1,800
053-3850	Solid Waste CNG Fueling Station (CEC)	\$ -	\$ 480,400	\$ -	\$ -
053-3852	Solid Waste CNG Fueling Station (CMAQ)	\$ -	\$ 999,200	\$ -	\$ 999,200

All Revenue By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
054-3401	Solid Waste Capital Interest Earnings	\$ -	\$ -	\$ 2,000	\$ 2,000
054-3421	Solid Waste Capital Fund Transfer	\$ -	\$ 345,000	\$ 345,000	\$ 314,000
055-3401	Vehicle Impact Fee Interest Earnings	\$ 840	\$ 100	\$ 555	\$ 500
055-3652	Vehicle Impact Fee Transfer	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000
060-3401	Equipment Shop Interest Earnings	\$ -	\$ -	\$ 2,000	\$ 2,000
060-3701	Equipment Shop Sale of Surplus Equipment	\$ -	\$ 500	\$ -	\$ -
060-3707	Equipment Shop Miscellaneous	\$ 1,071	\$ 1,500	\$ 100	\$ 100
060-3718	Equipment Shop Internal Service Fund Services	\$ 983,292	\$ 1,095,691	\$ 938,217	\$ 1,073,171
060-3848	Equipment Shop SJVAPCD Public Benefit Grant EV Procurement	\$ 66,295	\$ -	\$ -	\$ -
065-3401	Dental ISF Interest Earnings	\$ 257	\$ 200	\$ 750	\$ 750
065-3719	Dental Internal Service Fund Premiums	\$ 116,103	\$ 132,168	\$ 132,168	\$ 126,592
075-3401	COPS Interest Earnings	\$ (17)	\$ -	\$ 600	\$ 600
075-3512	COPS Enforcement AB 3229	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
100-3401	Transportation Facilities DIF Interest Earnings	\$ 15,294	\$ 7,500	\$ 13,750	\$ 7,500
100-3630	Transportation Facilities Development Impact Fees	\$ 208,281	\$ 24,190	\$ 52,000	\$ 162,300
100-3724	Transportation Facilities - Traffic DIF Consolidation	\$ -	\$ -	\$ -	\$ 208,582
101-3401	Traffic DIF Interest Earnings	\$ 5,566	\$ 2,500	\$ 2,500	\$ -
101-3630	Traffic Development Impact Fees	\$ 30,660	\$ 5,474	\$ 6,600	\$ -
101-3724	Traffic - Street DIF Consolidation	\$ -	\$ -	\$ -	\$ -
102-3401	Law Enforcement Facilities DIF Interest Earnings	\$ 215	\$ 50	\$ 150	\$ 150
102-3630	Law Enforcement Facilities Development Impact Fees	\$ 35,664	\$ 3,350	\$ 3,000	\$ 23,900
103-3401	Fire Enforcement Facilities DIF Interest Earnings	\$ 5,480	\$ 3,500	\$ 2,500	\$ 2,500
103-3630	Fire Enforcement Facilities Development Impact Fees	\$ 172,330	\$ 5,670	\$ 4,000	\$ 86,600
103-3703	Fire Enforcement Facilities Development Miscellaneous	\$ -	\$ -	\$ 250,000	\$ -
104-3401	Storm Drain Facilities DIF Interest Earnings	\$ 3,726	\$ 2,300	\$ 3,000	\$ 2,500
104-3630	Storm Drain Facilities Development Impact Fees	\$ 88,674	\$ 11,792	\$ 30,000	\$ 62,600
104-3707	Storm Drain Facilities Miscellaneous	\$ -	\$ -	\$ 83,836	\$ -
105-3401	Wastewater Facilities DIF Interest Earnings	\$ 4,811	\$ 2,500	\$ 4,150	\$ 5,750
105-3630	Wastewater Facilities Development Impact Fees	\$ 218,812	\$ 12,138	\$ 16,200	\$ 151,800
105-3724	Wastewater Facilities - WW Collection DIF Consolidation	\$ -	\$ -	\$ -	\$ 408,607
106-3401	WW Collection DIF Interest Earnings	\$ 3,742	\$ 2,200	\$ 3,000	\$ -
106-3630	WW Collection Development Impact Fees	\$ 94,123	\$ 4,889	\$ 4,500	\$ -
106-3724	WW Collection - WWTP DIF Consolidation	\$ -	\$ -	\$ -	\$ -
107-3401	Water Holding DIF Interest Earnings	\$ 1,161	\$ 500	\$ 500	\$ -
107-3630	Water Holding Development Impact Fees	\$ 118,496	\$ 6,292	\$ 7,000	\$ -
107-3724	Water Holding - Water Distribution DIF Consolidation	\$ -	\$ -	\$ -	\$ -
108-3401	Parks & Recreational Facilities DIF Interest Earnings	\$ (4,970)	\$ (3,500)	\$ 8,000	\$ -
108-3630	Parks & Recreational Facilities Development Impact Fees	\$ 110,028	\$ 13,954	\$ -	\$ -
108-3724	Parks & Recreational Facilities - Open Space DIF Consolidation	\$ -	\$ -	\$ -	\$ 408,393
109-3401	Open Space DIF Interest Earnings	\$ 6,150	\$ 4,000	\$ 4,800	\$ 6,200
109-3630	Open Space Development Impact Fees	\$ 54,665	\$ 6,013	\$ 8,500	\$ 73,800
109-3724	Open Space - Park DIF Consolidation	\$ -	\$ -	\$ -	\$ -
110-3401	General Government Facilities DIF Interest Earnings	\$ 6,446	\$ 3,500	\$ 3,800	\$ 3,500
110-3630	General Government Facilities Development Impact Fees	\$ 114,859	\$ 6,632	\$ 1,000	\$ 60,800
111-3401	Water Facilities DIF Interest Earnings	\$ 1,746	\$ 500	\$ 300	\$ 4,300
111-3630	Water Facilities Development Impact Fees	\$ 94,941	\$ 5,073	\$ 6,000	\$ 98,500
111-3707	Water Facilities Transfer from Fund 007 Prior Year Street Project	\$ -	\$ -	\$ -	\$ 52,820
111-3724	Water Facilities - Water Holding DIF Consolidation	\$ -	\$ -	\$ -	\$ 11,252
895-3401	Successor RDA Bond Fund Interest Earnings	\$ 54,172	\$ 30,000	\$ 18,000	\$ 15,000
896-3401	Successor RDA Housing Interest Earnings	\$ 1,849	\$ 100	\$ 600	\$ 100
896-3707	Successor RDA Housing Miscellaneous	\$ -	\$ -	\$ -	\$ -
896-3913	Successor RDA Housing Loan Repayment	\$ 6,374	\$ 2,000	\$ 33,000	\$ 2,000
897-3401	Successor RDA Retirement Interest Earnings	\$ 3,670	\$ -	\$ 3,400	\$ -
897-3402	Successor RDA Land & Building Note Receivable	\$ 30,912	\$ -	\$ 2,576	\$ -
897-3707	Successor RDA Miscellaneous	\$ -	\$ -	\$ 618	\$ -
897-3910	Successor RDA Retirement Tax Increment	\$ 414,251	\$ 750,000	\$ 750,000	\$ 750,000
897-3911	Successor RDA Retirement Administrative Allowance	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
897-3925	Successor RDA Columbia Ave Property Receivable	\$ 3,510	\$ 3,510	\$ 3,510	\$ 3,510



City of Reedley

All Expenditure Accounts

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4110.1020	Council P/T Salaries	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
001-4110.1040	Council F/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
001-4110.1041	Council P/T Social Security & Medicare	\$ 689	\$ 689	\$ 689	\$ 689
001-4110.1062	Council P/T Health Insurance	\$ 27,067	\$ 39,000	\$ 28,000	\$ 39,000
001-4110.1070	Council F/T Workers Comp	\$ -	\$ -	\$ -	\$ -
001-4110.1071	Council P/T Workers Comp	\$ 25	\$ 43	\$ 59	\$ 44
001-4110.2010	Council Office Supplies	\$ 420	\$ 600	\$ 500	\$ 500
001-4110.2020	Council Special Supplies	\$ 313	\$ 600	\$ 500	\$ 500
001-4110.2150	Council Publications	\$ 76	\$ 250	\$ 250	\$ 250
001-4110.2530	Council Memberships	\$ 8,989	\$ 12,000	\$ 12,126	\$ 10,000
001-4110.2540	Council Meetings & Conferences	\$ 2,610	\$ 5,000	\$ 8,700	\$ 5,000
001-4110.2551	Council Emergency Telephone Notification Service	\$ 274	\$ 314	\$ 342	\$ 345
001-4120.1010	Admin F/T Salaries	\$ 140,573	\$ 143,300	\$ 150,000	\$ 143,948
001-4120.1030	Admin O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4120.1040	Admin F/T Social Security & Medicare	\$ 10,242	\$ 11,428	\$ 9,346	\$ 11,455
001-4120.1050	Admin CalPERS Retirement	\$ 23,803	\$ 21,966	\$ 23,466	\$ 21,107
001-4120.1060	Admin Health Insurance	\$ 22,899	\$ 23,683	\$ 20,538	\$ 21,258
001-4120.1070	Admin F/T Workers Comp	\$ 1,070	\$ 1,076	\$ 1,153	\$ 1,098
001-4120.1080	Admin LTD Insurance	\$ 230	\$ 359	\$ 289	\$ 359
001-4120.1095	Admin Special Compensation	\$ 5,543	\$ 6,090	\$ 5,742	\$ 5,790
001-4120.2010	Admin Office Supplies	\$ 1,332	\$ 2,400	\$ 1,200	\$ 2,000
001-4120.2020	Admin Special Supplies	\$ 293	\$ 1,000	\$ 1,000	\$ 1,000
001-4120.2520	Admin Travel & Mileage Reimbursement	\$ 517	\$ 500	\$ 200	\$ 400
001-4120.2530	Admin Memberships	\$ 321	\$ 1,000	\$ 1,840	\$ 1,840
001-4120.2540	Admin Meetings & Conferences	\$ 1,714	\$ 2,000	\$ 4,348	\$ 3,500
001-4120.2550	Admin Telephone, Long Distance, Cellular Service	\$ 126	\$ 50	\$ 259	\$ 260
001-4120.2551	Admin Emergency Telephone Notification Service	\$ 280	\$ 320	\$ 349	\$ 350
001-4120.3000	Admin Professional Services	\$ 12,105	\$ 12,200	\$ 14,600	\$ 12,200
001-4120.4010	Admin Mtce Contracts	\$ 104	\$ 100	\$ 100	\$ 100
001-4120.4013	Admin Dinuba Vietnam Memorial	\$ -	\$ -	\$ 1,000	\$ -
001-4120.4016	Admin Internet Access	\$ 131	\$ 150	\$ 142	\$ 150
001-4120.4020	Admin Equipment Repairs	\$ -	\$ -	\$ 405	\$ -
001-4120.4022	Admin Annual Software Licenses & Maintenance	\$ -	\$ 400	\$ 230	\$ 400
001-4120.4027	Admin Network Service Maintenance	\$ 1,072	\$ 1,000	\$ 1,629	\$ 1,600
001-4120.4031	Admin Copy Machine Lease / Mtce	\$ 866	\$ 1,000	\$ 794	\$ 800
001-4120.6021	Admin Computers & Peripherals	\$ 1,086	\$ 1,500	\$ -	\$ -
001-4120.7010	Admin Equipment Shop ISF Transfer	\$ 499	\$ 1,486	\$ 366	\$ 2,133
001-4127.1010	Opera House F/T Salaries	\$ 1,963	\$ 2,004	\$ 2,097	\$ 2,115
001-4127.1020	Opera House P/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4127.1030	Opera House O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4127.1040	Opera House F/T Social Security & Medicare	\$ 150	\$ 153	\$ 165	\$ 163
001-4127.1050	Opera House CalPERS Retirement	\$ 333	\$ 294	\$ 327	\$ 300
001-4127.1060	Opera House Health Insurance	\$ 561	\$ 567	\$ 555	\$ 579
001-4127.1070	Opera House F/T Workers Comp	\$ 50	\$ 54	\$ 59	\$ 66
001-4127.1080	Opera House LTD Insurance	\$ 4	\$ 5	\$ 5	\$ 5
001-4127.1095	Opera House Special Compensation	\$ -	\$ -	\$ 8	\$ 11
001-4127.2010	Opera House Office Supplies	\$ 4	\$ 50	\$ 50	\$ 50
001-4127.2020	Opera House Special Supplies	\$ 388	\$ 400	\$ 400	\$ 400
001-4127.2560	Opera House Natural Gas	\$ 1,554	\$ 1,400	\$ 1,400	\$ 1,400
001-4127.2570	Opera House Electricity PG&E	\$ 16,093	\$ 11,000	\$ 11,000	\$ 11,000
001-4127.4010	Opera House Mtce Contracts	\$ 1,715	\$ 1,400	\$ 1,400	\$ 1,400
001-4127.4020	Opera House Equipment Repairs	\$ 864	\$ 1,500	\$ 1,788	\$ 1,500
001-4127.4030	Opera House Building Repairs	\$ 765	\$ 26,500	\$ 26,500	\$ 1,500
001-4130.1010	City Clerk F/T Salaries	\$ 32,035	\$ 31,325	\$ 33,167	\$ 33,262
001-4130.1020	City Clerk P/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4130.1030	City Clerk O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4130.1040	City Clerk F/T Social Security & Medicare	\$ 2,566	\$ 2,518	\$ 2,696	\$ 2,666
001-4130.1050	City Clerk CalPERS Retirement	\$ 5,448	\$ 4,827	\$ 5,184	\$ 4,913
001-4130.1060	City Clerk Health Insurance	\$ 9,387	\$ 9,473	\$ 6,808	\$ 7,720
001-4130.1070	City Clerk F/T Workers Comp	\$ 238	\$ 237	\$ 257	\$ 256
001-4130.1080	City Clerk LTD Insurance	\$ 65	\$ 79	\$ 86	\$ 84
001-4130.1095	City Clerk Special Compensation	\$ 1,491	\$ 1,590	\$ 1,412	\$ 1,590
001-4130.2010	City Clerk Office Supplies	\$ 277	\$ 200	\$ 200	\$ 200
001-4130.2020	City Clerk Special Supplies	\$ 60	\$ 200	\$ 200	\$ 200
001-4130.2150	City Clerk Publications	\$ 710	\$ 1,500	\$ 800	\$ 1,000
001-4130.2530	City Clerk Memberships	\$ 130	\$ 140	\$ 140	\$ 140
001-4130.2540	City Clerk Meetings & Conferences	\$ 60	\$ 120	\$ -	\$ 120
001-4130.2550	City Clerk Telephone, Long Distance, Cellular Service	\$ 116	\$ 120	\$ 26	\$ 40
001-4130.2551	City Clerk Emergency Telephone Notification Service	\$ 280	\$ 320	\$ 349	\$ 350

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4130.2580	City Clerk Advertising	\$ -	\$ 100	\$ 100	\$ 100
001-4130.4010	City Clerk Mtce Contracts	\$ -	\$ -	\$ 100	\$ 100
001-4130.4016	City Clerk Internet Access	\$ 131	\$ 120	\$ 142	\$ 150
001-4130.4022	City Clerk Annual Software Licenses & Maintenance	\$ 123	\$ 170	\$ 412	\$ 550
001-4130.4027	City Clerk Network Service Maintenance	\$ 1,429	\$ 1,375	\$ 1,629	\$ 1,600
001-4130.4031	City Clerk Copy Machine Lease / Mtce	\$ 3,310	\$ 3,400	\$ 2,000	\$ 2,600
001-4130.6021	City Clerk Computers & Peripherals	\$ 1,086	\$ -	\$ -	\$ -
001-4140.1010	Admin Svcs F/T Salaries	\$ 15,606	\$ 23,090	\$ 21,388	\$ 86,804
001-4140.1020	Admin Svcs P/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4140.1030	Admin Svcs O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4140.1040	Admin Svcs F/T Social Security & Medicare	\$ 1,150	\$ 1,770	\$ 1,620	\$ 6,728
001-4140.1050	Admin Svcs CalPERS Retirement	\$ 2,639	\$ 2,794	\$ 2,951	\$ 11,543
001-4140.1060	Admin Svcs Health Insurance	\$ 3,248	\$ 5,885	\$ 3,426	\$ 13,016
001-4140.1066	Admin Svcs Retiree Medicare Supplement Medical Plan Premium	\$ 17,892	\$ 36,000	\$ 32,500	\$ 36,000
001-4140.1067	Admin Svcs Retiree Non Medicare Medical Plan Premium	\$ 21,353	\$ 40,000	\$ 33,500	\$ 40,000
001-4140.1068	Admin Svcs CalPERS Retiree Benefit Trust Future Medical Premiums	\$ -	\$ -	\$ -	\$ 11,400
001-4140.1070	Admin Svcs F/T Workers Comp	\$ 111	\$ 167	\$ 162	\$ 645
001-4140.1080	Admin Svcs LTD Insurance	\$ 35	\$ 56	\$ 57	\$ 211
001-4140.1095	Admin Svcs Special Compensation	\$ (67)	\$ 42	\$ 38	\$ 1,144
001-4140.2010	Admin Svcs Office Supplies	\$ 4,996	\$ 5,000	\$ 5,000	\$ 5,000
001-4140.2011	Admin Svcs Office Postage & Postage Meter	\$ 1,628	\$ 3,500	\$ 4,361	\$ 4,400
001-4140.2530	Admin Svcs Memberships	\$ 181	\$ 200	\$ 200	\$ 200
001-4140.2540	Admin Svcs Meetings & Conferences	\$ 234	\$ 1,000	\$ 500	\$ 1,000
001-4140.2550	Admin Svcs Telephone, Long Distance, Cellular Service	\$ 249	\$ 250	\$ 300	\$ 300
001-4140.2551	Admin Svcs Emergency Telephone Notification Service	\$ 104	\$ 120	\$ 130	\$ 130
001-4140.3000	Admin Svcs Professional Services	\$ 2,191	\$ 5,000	\$ 8,200	\$ 8,250
001-4140.3002	Admin Svcs Online Payment Customer Services Fees (Business License)	\$ 391	\$ 750	\$ 800	\$ 800
001-4140.3012	Admin Svcs Paylocity	\$ 6,053	\$ 6,500	\$ 6,500	\$ 6,500
001-4140.3037	Admin Svcs Datavault Offsite Record Storage	\$ 922	\$ 670	\$ 1,085	\$ 1,085
001-4140.4010	Admin Svcs Mtce Contracts	\$ 4,026	\$ 4,900	\$ 4,100	\$ 4,100
001-4140.4016	Admin Svcs Internet Access	\$ 61	\$ 60	\$ 80	\$ 80
001-4140.4020	Admin Svcs Equipment Repairs	\$ -	\$ -	\$ -	\$ -
001-4140.4022	Admin Svcs Annual Software Licenses & Maintenance	\$ 239	\$ 250	\$ 250	\$ 250
001-4140.4027	Admin Svcs Network Service Maintenance	\$ 427	\$ 350	\$ 620	\$ 600
001-4140.4031	Admin Svcs Copy Machine Lease / Mtce	\$ 906	\$ 850	\$ 1,310	\$ 1,350
001-4140.4037	Admin Svcs Accounting Software Annual Contract	\$ 1,478	\$ 1,600	\$ 1,802	\$ 1,700
001-4140.6021	Admin Svcs Computers	\$ 216	\$ 1,200	\$ 975	\$ 500
001-4160.3140	City Attorney Legal Services	\$ 22,643	\$ 30,000	\$ 22,000	\$ 25,000
001-4250.3000	Elections	\$ -	\$ 6,500	\$ 3,300	\$ -
001-4290.1040	General Government Shared Cost F/T Social Security & Medicare Admin	\$ -	\$ 150	\$ 150	\$ 150
001-4290.2590	General Government Shared Cost CSJVRMA Coverage	\$ 75,059	\$ 96,950	\$ 96,950	\$ 127,022
001-4290.2592	General Government Shared Cost CSJVRMA Special Assessment	\$ -	\$ -	\$ -	\$ 40,000
001-4290.2600	General Government Shared Cost Unemployment Insurance	\$ 7,030	\$ 5,500	\$ -	\$ -
001-4290.2850	General Government Shared Cost Employee Service & Retirement Awards	\$ 272	\$ 700	\$ 1,120	\$ 700
001-4290.3000	General Government Shared Cost Professional Services	\$ 694	\$ 850	\$ -	\$ -
001-4290.7300	General Government Shared Cost Transfer To Fund 002 Restricted Reserves	\$ 270,942	\$ 200,000	\$ 200,000	\$ -
001-4300.1010	Fire F/T Salaries	\$ 104,100	\$ 88,436	\$ 94,559	\$ 91,106
001-4300.1020	Fire P/T Salaries	\$ 187,000	\$ 187,000	\$ 187,000	\$ 187,000
001-4300.1030	Fire O/T Salaries	\$ 7	\$ -	\$ -	\$ -
001-4300.1040	Fire F/T Social Security & Medicare	\$ 27,926	\$ 6,839	\$ 7,741	\$ 7,043
001-4300.1041	Fire P/T Social Security & Medicare	\$ 5,923	\$ 14,306	\$ 17,200	\$ 14,306
001-4300.1050	Fire CalPERS Retirement	\$ 28,759	\$ 28,104	\$ 30,320	\$ 21,542
001-4300.1060	Fire Health Insurance	\$ 19,482	\$ 14,324	\$ 15,160	\$ 14,822
001-4300.1070	Fire F/T Workers Comp	\$ 8,584	\$ 9,907	\$ 11,486	\$ 10,593
001-4300.1071	Fire P/T Workers Comp	\$ 7,391	\$ 13,885	\$ 35,259	\$ 14,415
001-4300.1080	Fire LTD	\$ 221	\$ 215	\$ 252	\$ 221
001-4300.1090	Fire Uniform Allowance	\$ 952	\$ 960	\$ 960	\$ 960
001-4300.1091	Fire Uniform Expense	\$ 4,026	\$ 5,000	\$ 5,000	\$ 5,000
001-4300.2010	Fire Office Supplies	\$ 2,343	\$ 2,500	\$ 2,500	\$ 2,500
001-4300.2020	Fire Special Supplies	\$ 24,763	\$ 30,000	\$ 30,000	\$ 25,000
001-4300.2250	Fire Personal Safety Supplies	\$ 16,688	\$ 25,000	\$ 25,000	\$ 22,500
001-4300.2253	Fire Strike Team Reimbursements	\$ 31,820	\$ 67,250	\$ 67,250	\$ 10,000
001-4300.2255	Fire Water Rescue Supplies	\$ 4,734	\$ 5,000	\$ 5,000	\$ 4,000
001-4300.2260	Fire Medical Supplies	\$ 2,146	\$ 2,000	\$ 2,000	\$ 2,100
001-4300.2530	Fire Memberships	\$ 3,409	\$ 4,000	\$ 4,000	\$ 4,000
001-4300.2540	Fire Meetings & Conferences	\$ 218	\$ 1,000	\$ 800	\$ 800
001-4300.2550	Fire Telephone, Long Distance, Cellular Service	\$ 2,808	\$ 3,000	\$ 2,500	\$ 3,000
001-4300.2551	Fire Emergency Telephone Notification Service	\$ 1,449	\$ 1,660	\$ 1,660	\$ 1,660
001-4300.2560	Fire Natural Gas	\$ 844	\$ 2,000	\$ 1,500	\$ 2,000

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4300.2570	Fire Electricity PG&E	\$ 14,737	\$ 12,500	\$ 12,500	\$ 12,900
001-4300.2600	Fire Unemployment Insurance	\$ -	\$ -	\$ 1,600	\$ -
001-4300.2620	Fire Food / Meals	\$ 2,377	\$ 3,500	\$ 2,500	\$ 3,000
001-4300.3000	Fire Professional Services	\$ 824	\$ 5,500	\$ 5,500	\$ 5,500
001-4300.3060	Fire Training	\$ 8,422	\$ 15,000	\$ 15,000	\$ 15,000
001-4300.3140	Fire Legal Services	\$ 1,456	\$ 1,500	\$ 1,500	\$ 1,500
001-4300.4010	Fire Mtce Contracts	\$ 1,185	\$ 1,200	\$ 1,375	\$ 1,200
001-4300.4016	Fire Internet Access	\$ 1,193	\$ 1,400	\$ 1,210	\$ 1,400
001-4300.4020	Fire Equipment Repairs	\$ 9,068	\$ 10,000	\$ 10,000	\$ 10,000
001-4300.4022	Fire Annual Software Licenses & Maintenance	\$ 367	\$ 750	\$ 2,230	\$ 795
001-4300.4027	Fire Network Service Maintenance	\$ 4,150	\$ 3,265	\$ 4,345	\$ 4,300
001-4300.4031	Fire Copy Machine Lease / Mtce	\$ -	\$ -	\$ -	\$ -
001-4300.4035	Fire Equipment Testing	\$ 8,273	\$ 11,500	\$ 11,500	\$ 11,500
001-4300.6120	Fire Handheld Radios & SCBA Microphones	\$ -	\$ -	\$ -	\$ 10,000
001-4300.6185	Fire SHSG Equipment	\$ 1,957	\$ 4,525	\$ 4,525	\$ 6,589
001-4300.7010	Fire Equipment Shop ISF Transfer	\$ 42,002	\$ 57,313	\$ 46,883	\$ 60,588
001-4300.8020	Fire Prior Year Purchase Order	\$ -	\$ 4,553	\$ 4,553	\$ -
001-4305.1010	Fire CURE F/T Salaries	\$ 40,670	\$ 47,286	\$ 17,194	\$ 50,148
001-4305.1020	Fire CURE P/T Salaries	\$ 1,322	\$ 10,240	\$ 10,190	\$ 5,240
001-4305.1030	Fire CURE O/T Salaries	\$ -	\$ -	\$ 171	\$ -
001-4305.1040	Fire CURE F/T Social Security & Medicare	\$ 3,190	\$ 3,694	\$ 1,260	\$ 3,913
001-4305.1041	Fire CURE P/T Social Security & Medicare	\$ -	\$ 783	\$ 31	\$ 401
001-4305.1050	Fire CURE CalPERS Retirement	\$ 7,091	\$ 7,067	\$ 2,834	\$ 7,210
001-4305.1060	Fire CURE Health Insurance	\$ 15,002	\$ 14,878	\$ 16,255	\$ 19,298
001-4305.1070	Fire CURE F/T Workers Comp	\$ 1,877	\$ 1,309	\$ 483	\$ 1,579
001-4305.1071	Fire CURE P/T Workers Comp	\$ -	\$ 186	\$ 11	\$ 108
001-4305.1080	Fire CURE LTD	\$ 102	\$ 116	\$ 132	\$ 123
001-4305.1090	Fire CURE Uniform Allowance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
001-4305.2010	Fire CURE Office Supplies	\$ 2,009	\$ 2,600	\$ 2,600	\$ 2,600
001-4305.2020	Fire CURE Special Supplies	\$ 1,113	\$ 1,500	\$ 500	\$ 1,500
001-4305.2093	Fire CURE Home Safe Program	\$ -	\$ 650	\$ 650	\$ 350
001-4305.2530	Fire CURE Memberships	\$ -	\$ 150	\$ 150	\$ 150
001-4305.2540	Fire CURE Meetings & Conferences	\$ 27	\$ 600	\$ -	\$ -
001-4305.3060	Fire CURE Training	\$ (65)	\$ 150	\$ -	\$ 150
001-4305.4022	Fire CURE Annual Software Licenses & Maintenance	\$ -	\$ -	\$ -	\$ -
001-4310.1010	Police Admin F/T Salaries	\$ 363,039	\$ 370,210	\$ 321,222	\$ 381,395
001-4310.1030	Police Admin O/T Salaries	\$ 5,216	\$ 2,000	\$ 1,951	\$ 3,000
001-4310.1040	Police Admin F/T Social Security & Medicare	\$ 28,472	\$ 28,914	\$ 25,250	\$ 29,976
001-4310.1050	Police Admin CalPERS Retirement	\$ 123,092	\$ 132,730	\$ 118,494	\$ 128,941
001-4310.1060	Police Admin Health Insurance	\$ 82,912	\$ 80,288	\$ 74,615	\$ 92,479
001-4310.1070	Police Admin F/T Workers Comp	\$ 21,776	\$ 23,440	\$ 20,513	\$ 25,856
001-4310.1080	Police Admin LTD Insurance	\$ 723	\$ 902	\$ 814	\$ 933
001-4310.1090	Police Admin Uniform Allowance	\$ 3,850	\$ 3,790	\$ 3,790	\$ 3,790
001-4310.1095	Police Admin Special Compensation	\$ 2,124	\$ 1,958	\$ 1,604	\$ 3,664
001-4320.1010	Police Patrol F/T Salaries	\$ 785,695	\$ 860,785	\$ 866,358	\$ 922,721
001-4320.1020	Police Patrol P/T Salaries	\$ 27,063	\$ -	\$ -	\$ -
001-4320.1030	Police Patrol O/T Salaries	\$ 116,195	\$ 95,000	\$ 120,000	\$ 120,000
001-4320.1040	Police Patrol F/T Social Security & Medicare	\$ 69,024	\$ 74,681	\$ 77,099	\$ 82,102
001-4320.1041	Police Patrol P/T Social Security & Medicare	\$ 2,391	\$ -	\$ -	\$ -
001-4320.1050	Police Patrol CalPERS Retirement	\$ 287,643	\$ 322,858	\$ 351,987	\$ 306,356
001-4320.1060	Police Patrol Health Insurance	\$ 248,525	\$ 265,128	\$ 260,512	\$ 283,341
001-4320.1070	Police Patrol F/T Workers Comp	\$ 58,211	\$ 65,850	\$ 71,362	\$ 77,097
001-4320.1071	Police Patrol P/T Workers Comp	\$ 1,050	\$ -	\$ -	\$ -
001-4320.1080	Police Patrol LTD	\$ 1,643	\$ 2,115	\$ 2,276	\$ 2,288
001-4320.1090	Police Patrol Uniform Allowance	\$ 15,980	\$ 15,659	\$ 11,820	\$ 16,319
001-4320.1095	Police Patrol Special Compensation	\$ 3,496	\$ 4,781	\$ 4,170	\$ 14,184
001-4322.1010	Police Avoid 21 F/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4322.1020	Police Avoid 21 P/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4322.1030	Police Avoid 21 O/T Salaries	\$ 14,091	\$ 15,000	\$ 9,478	\$ 15,000
001-4322.1040	Police Avoid 21 F/T Social Security & Medicare	\$ 908	\$ 1,148	\$ 405	\$ 1,148
001-4322.1041	Police Avoid 21 P/T Social Security & Medicare	\$ -	\$ -	\$ 28	\$ -
001-4322.1050	Police Avoid 21 CalPERS Retirement	\$ 2,269	\$ -	\$ -	\$ -
001-4322.1060	Police Avoid 21 Health Insurance	\$ -	\$ -	\$ -	\$ -
001-4322.1070	Police Avoid 21 F/T Workers Comp	\$ 458	\$ 700	\$ 250	\$ 750
001-4322.1071	Police Avoid 21 P/T Workers Comp	\$ -	\$ -	\$ 18	\$ -
001-4322.1080	Police Avoid 21 LTD	\$ 7	\$ -	\$ -	\$ -
001-4322.1090	Police Avoid 21 Uniform Allowance	\$ -	\$ -	\$ -	\$ -
001-4330.1010	Police Investigations F/T Salaries	\$ 235,750	\$ 225,746	\$ 236,119	\$ 187,459
001-4330.1030	Police Investigations O/T Salaries	\$ 34,427	\$ 30,000	\$ 29,250	\$ 25,000

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4330.1040	Police Investigations F/T Social Security & Medicare	\$ 21,029	\$ 19,933	\$ 20,628	\$ 16,588
001-4330.1050	Police Investigations CalPERS Retirement	\$ 83,633	\$ 87,604	\$ 93,172	\$ 68,573
001-4330.1060	Police Investigations Health Insurance	\$ 50,301	\$ 55,840	\$ 63,299	\$ 51,833
001-4330.1070	Police Investigations F/T Workers Comp	\$ 17,350	\$ 17,469	\$ 18,650	\$ 15,558
001-4330.1080	Police Investigations LTD Insurance	\$ 441	\$ 553	\$ 579	\$ 460
001-4330.1090	Police Investigations Uniform Allowance	\$ 3,086	\$ 3,840	\$ 3,840	\$ 2,880
001-4330.1095	Police Investigations Special Compensation	\$ -	\$ 979	\$ -	\$ 1,500
001-4333.1030	Police CalGrip O/T Salaries	\$ 5,987	\$ 9,000	\$ 4,254	\$ -
001-4333.1040	Police CalGrip F/T Social Security & Medicare	\$ 448	\$ 689	\$ 181	\$ -
001-4333.1050	Police CalGrip CalPERS Retirement	\$ 1,529	\$ -	\$ -	\$ -
001-4333.1060	Police CalGrip Health Insurance	\$ 458	\$ -	\$ -	\$ -
001-4333.1070	Police CalGrip F/T Workers Comp	\$ 264	\$ 420	\$ 115	\$ -
001-4333.1080	Police CalGrip LTD	\$ 4	\$ -	\$ -	\$ -
001-4333.2020	Police CalGrip Special Supplies	\$ 3,101	\$ 1,900	\$ 3,197	\$ -
001-4340.1010	Police Records F/T Salaries	\$ 97,833	\$ 106,531	\$ 100,980	\$ 110,623
001-4340.1020	Police Records P/T Salaries	\$ 6,015	\$ -	\$ -	\$ -
001-4340.1030	Police Records O/T Salaries	\$ 1,077	\$ 1,000	\$ 65	\$ 500
001-4340.1040	Police Records F/T Social Security & Medicare	\$ 7,722	\$ 8,446	\$ 7,935	\$ 8,779
001-4340.1041	Police Records P/T Social Security & Medicare	\$ 460	\$ -	\$ -	\$ -
001-4340.1050	Police Records CalPERS Retirement	\$ 18,727	\$ 19,648	\$ 19,655	\$ 16,275
001-4340.1060	Police Records Health Insurance	\$ 44,856	\$ 33,828	\$ 33,194	\$ 38,449
001-4340.1070	Police Records F/T Workers Comp	\$ 731	\$ 793	\$ 780	\$ 840
001-4340.1071	Police Records P/T Workers Comp	\$ 45	\$ -	\$ -	\$ -
001-4340.1080	Police Records LTD	\$ 219	\$ 263	\$ 254	\$ 274
001-4340.1090	Police Records Uniform Allowance	\$ 2,352	\$ 2,880	\$ 2,051	\$ 2,880
001-4340.1095	Police Records Special Compensation	\$ -	\$ -	\$ -	\$ 750
001-4350.2010	Police Support Office Supplies	\$ 26,900	\$ 25,000	\$ 25,000	\$ 22,000
001-4350.2020	Police Support Special Supplies	\$ -	\$ -	\$ -	\$ -
001-4350.2035	Police Support Evidence Supplies	\$ 3,581	\$ 2,500	\$ 3,090	\$ 2,000
001-4350.2040	Police Support Small Tools	\$ 3,961	\$ 5,000	\$ 4,000	\$ 4,000
001-4350.2041	Police Support K9 Acquisition Training Care & Supplies	\$ 12,000	\$ 21,000	\$ 18,000	\$ 10,000
001-4350.2085	Police Support Gun Range Supplies	\$ 16,251	\$ 14,000	\$ 14,100	\$ 17,000
001-4350.2091	Police Support Rapid Deployment Team	\$ 1,756	\$ 2,000	\$ 1,000	\$ 2,000
001-4350.2150	Police Support Publications	\$ 51	\$ 500	\$ -	\$ 500
001-4350.2530	Police Support Memberships	\$ 1,459	\$ 1,800	\$ 1,500	\$ 1,500
001-4350.2540	Police Support Meetings & Conferences	\$ 2,471	\$ 2,500	\$ 2,500	\$ 3,500
001-4350.2550	Police Support Telephone, Long Distance, Cellular Service	\$ 16,634	\$ 15,000	\$ 15,223	\$ 15,000
001-4350.2551	Police Support Emergency Telephone Notification Service	\$ 1,869	\$ 1,564	\$ 1,564	\$ 1,564
001-4350.2560	Police Support Natural Gas	\$ 1,539	\$ 1,500	\$ 1,500	\$ 1,500
001-4350.2570	Police Support Electricity	\$ 17,685	\$ 15,000	\$ 17,000	\$ 15,000
001-4350.2580	Police Support Advertising	\$ 373	\$ 400	\$ 410	\$ 400
001-4350.2630	Police Support Disaster Preparedness	\$ -	\$ 500	\$ -	\$ 500
001-4350.2640	Police Support POST Schools	\$ 34,998	\$ 20,000	\$ 20,000	\$ 20,000
001-4350.2645	Police Support Non POST Trainings	\$ 4,420	\$ 7,500	\$ 7,500	\$ 7,500
001-4350.2650	Police Support Special Investigations	\$ -	\$ 500	\$ 100	\$ 500
001-4350.3000	Police Support Professional Services	\$ 25,796	\$ 18,000	\$ 21,500	\$ 18,000
001-4350.3003	Police Support Justice Restoration	\$ 28,190	\$ 46,000	\$ 42,500	\$ 46,000
001-4350.3010	Police Support Jail Booking	\$ 719	\$ 1,000	\$ 800	\$ 800
001-4350.3032	Police Support Dog Pound Vaccination	\$ -	\$ -	\$ -	\$ 1,000
001-4350.3075	Police Support Animal Disposal	\$ 4,040	\$ 5,000	\$ 5,000	\$ 5,000
001-4350.3140	Police Support Legal Services	\$ 7,956	\$ 15,000	\$ 11,500	\$ 10,000
001-4350.4010	Police Support Contracts Maintenance	\$ 36,896	\$ 35,000	\$ 35,000	\$ 35,000
001-4350.4015	Police Support Computer Support	\$ 27,048	\$ 25,000	\$ 21,000	\$ 25,000
001-4350.4019	Police Support Bicycle Patrol Maintenance	\$ 209	\$ 500	\$ 500	\$ 500
001-4350.4020	Police Support Equipment Repairs	\$ 6,094	\$ 35,769	\$ 25,000	\$ 4,000
001-4350.4027	Police Support Server Contract	\$ -	\$ -	\$ 579	\$ -
001-4350.4033	Police Support Dog Pound Mtce	\$ 2,053	\$ 3,000	\$ 2,800	\$ 3,000
001-4350.6023	Police Support CAD/RMS	\$ 5,492	\$ 6,000	\$ 6,000	\$ 6,000
001-4350.6025	Police Support Wireless Computer Access	\$ 20,514	\$ 16,000	\$ 13,000	\$ 14,000
001-4350.6035	Police Support T1 Lines	\$ 12,672	\$ 12,500	\$ 12,000	\$ 12,000
001-4350.6807	Police Support Safety Equipment	\$ 16,794	\$ 14,000	\$ 11,000	\$ 12,000
001-4350.6880	Police Support Patrol Vests (Partial Grant Funding)	\$ 7,296	\$ 6,000	\$ 6,000	\$ 6,000
001-4350.6884	Police Support JAG Grant	\$ 12,088	\$ 14,017	\$ 12,000	\$ 14,000
001-4350.6885	Police Support Federal Homeland Security Grant	\$ -	\$ 8,501	\$ -	\$ 4,500
001-4350.7010	Police Support Equipment Shop ISF Transfer	\$ 323,148	\$ 407,469	\$ 340,547	\$ 393,759
001-4360.1010	Police Dispatch F/T Salaries	\$ 188,117	\$ 197,630	\$ 176,035	\$ 200,543
001-4360.1020	Police Dispatch P/T Salaries	\$ 100	\$ -	\$ -	\$ -
001-4360.1030	Police Dispatch O/T Salaries	\$ 16,884	\$ 15,000	\$ 24,677	\$ 12,000
001-4360.1040	Police Dispatch F/T Social Security & Medicare	\$ 16,031	\$ 16,876	\$ 15,783	\$ 16,909

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4360.1041	Police Dispatch P/T Social Security & Medicare	\$ 8	\$ -	\$ -	\$ -
001-4360.1050	Police Dispatch CalPERS Retirement	\$ 36,964	\$ 36,944	\$ 34,989	\$ 29,428
001-4360.1060	Police Dispatch Health Insurance	\$ 56,857	\$ 67,395	\$ 67,141	\$ 86,070
001-4360.1070	Police Dispatch F/T Workers Comp	\$ 1,458	\$ 1,554	\$ 1,459	\$ 1,592
001-4360.1071	Police Dispatch P/T Workers Comp	\$ 1	\$ -	\$ -	\$ -
001-4360.1080	Police Dispatch LTD	\$ 396	\$ 493	\$ 489	\$ 502
001-4360.1090	Police Dispatch Uniform Allowance	\$ 4,240	\$ 5,200	\$ 3,392	\$ 5,200
001-4360.1095	Police Dispatch Special Compensation	\$ 2,242	\$ 2,765	\$ 2,338	\$ 3,286
001-4390.1010	Police Community Services F/T Salaries	\$ 121,166	\$ 118,742	\$ 118,453	\$ 123,497
001-4390.1020	Police Community Services P/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4390.1030	Police Community Services O/T Salaries	\$ 7,947	\$ 9,000	\$ 9,500	\$ 6,000
001-4390.1040	Police Community Services F/T Social Security & Medicare	\$ 9,949	\$ 9,993	\$ 9,993	\$ 10,184
001-4390.1041	Police Community Services P/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
001-4390.1050	Police Community Services CalPERS Retirement	\$ 23,206	\$ 21,876	\$ 24,759	\$ 22,822
001-4390.1060	Police Community Services Health Insurance	\$ 45,034	\$ 46,714	\$ 45,198	\$ 48,087
001-4390.1070	Police Community Services F/T Workers Comp	\$ 3,340	\$ 3,718	\$ 3,542	\$ 4,225
001-4390.1071	Police Community Services P/T Workers Comp	\$ -	\$ -	\$ -	\$ -
001-4390.1080	Police Community Services LTD	\$ 247	\$ 292	\$ 304	\$ 305
001-4390.1090	Police Community Services Uniform Allowance	\$ 2,548	\$ 2,880	\$ 2,496	\$ 2,880
001-4390.1095	Police Community Services Special Compensation	\$ -	\$ -	\$ -	\$ 750
001-4400.1010	Engineering F/T Salaries	\$ 13,674	\$ 31,880	\$ 28,669	\$ 31,339
001-4400.1020	Engineering P/T Salaries	\$ 350	\$ -	\$ -	\$ -
001-4400.1030	Engineering O/T Salaries	\$ 12,915	\$ -	\$ 32	\$ -
001-4400.1040	Engineering F/T Social Security & Medicare	\$ 2,024	\$ 2,470	\$ 2,250	\$ 2,420
001-4400.1041	Engineering P/T Social Security & Medicare	\$ 27	\$ -	\$ -	\$ -
001-4400.1050	Engineering CalPERS Retirement	\$ 3,833	\$ 4,734	\$ 4,602	\$ 4,167
001-4400.1060	Engineering Health Insurance	\$ 5,565	\$ 6,504	\$ 61,100	\$ 8,062
001-4400.1070	Engineering F/T Workers Comp	\$ 545	\$ 781	\$ 718	\$ 779
001-4400.1071	Engineering P/T Workers Comp	\$ 2	\$ -	\$ -	\$ -
001-4400.1080	Engineering LTD Insurance	\$ 47	\$ 77	\$ 78	\$ 76
001-4400.1095	Engineering Special Compensation	\$ 642	\$ 402	\$ 305	\$ 300
001-4400.2010	Engineering Office Supplies	\$ 2,845	\$ 2,500	\$ 750	\$ 2,000
001-4400.2020	Engineering Special Supplies	\$ 1,802	\$ 3,000	\$ 1,700	\$ 2,000
001-4400.2060	Engineering Traffic Counter Supplies	\$ -	\$ 500	\$ -	\$ -
001-4400.2550	Engineering Telephone, Long Distance, Cellular Service	\$ 1,341	\$ 1,424	\$ 425	\$ 750
001-4400.2551	Engineering Emergency Telephone Notification Service	\$ 280	\$ 320	\$ 640	\$ 900
001-4400.2600	Engineering Unemployment	\$ -	\$ -	\$ 100	\$ -
001-4400.3000	Engineering Professional Services	\$ 12,290	\$ 12,000	\$ 12,000	\$ 10,000
001-4400.3007	Engineering Professional Development & Training	\$ 397	\$ 2,000	\$ -	\$ 2,000
001-4400.3140	Engineering Legal Services	\$ 3,664	\$ 3,000	\$ 5,100	\$ 5,000
001-4400.4010	Engineering Mtce Contracts	\$ 81	\$ 100	\$ 80	\$ 100
001-4400.4016	Engineering Internet Access	\$ 66	\$ 100	\$ 32	\$ 100
001-4400.4022	Engineering Annual Software Licenses & Maintenance	\$ 1,817	\$ 1,775	\$ 1,242	\$ 1,780
001-4400.4027	Engineering Network Service Maintenance	\$ 961	\$ 1,043	\$ 1,096	\$ 1,050
001-4400.4031	Engineering Copy Machine Lease / Mtce	\$ 3,217	\$ 2,728	\$ 3,117	\$ 3,516
001-4400.7010	Engineering Equipment Shop ISF Transfer	\$ 4,678	\$ 8,440	\$ 4,194	\$ 8,329
001-4410.1010	Planning F/T Salaries	\$ 29,671	\$ 36,890	\$ 38,027	\$ 22,663
001-4410.1020	Planning P/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4410.1030	Planning O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4410.1040	Planning F/T Social Security & Medicare	\$ 2,359	\$ 2,856	\$ 3,070	\$ 1,747
001-4410.1041	Planning P/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
001-4410.1050	Planning CalPERS Retirement	\$ 5,051	\$ 5,483	\$ 6,017	\$ 3,220
001-4410.1060	Planning Health Insurance	\$ 2,616	\$ 1,659	\$ 2,731	\$ 1,675
001-4410.1070	Planning F/T Workers Comp	\$ 220	\$ 269	\$ 293	\$ 167
001-4410.1071	Planning P/T Workers Comp	\$ -	\$ -	\$ -	\$ -
001-4410.1080	Planning LTD Insurance	\$ 60	\$ 90	\$ 97	\$ 55
001-4410.1095	Planning Special Compensation	\$ 362	\$ 450	\$ 443	\$ 180
001-4410.2010	Planning Office Supplies	\$ 808	\$ 1,500	\$ 1,250	\$ 1,500
001-4410.2020	Planning Special Supplies	\$ 1,475	\$ 1,300	\$ 1,300	\$ 1,300
001-4410.2150	Planning Publications	\$ 409	\$ 960	\$ 840	\$ 960
001-4410.2530	Planning Memberships	\$ 9,240	\$ 7,820	\$ 4,434	\$ 7,820
001-4410.2540	Planning Meetings & Conferences	\$ -	\$ 1,800	\$ 1,850	\$ 2,500
001-4410.2550	Planning Telephone, Long Distance, Cellular Service	\$ 242	\$ 266	\$ 168	\$ 266
001-4410.2551	Planning Emergency Telephone Notification Service	\$ 450	\$ 516	\$ 1,124	\$ 1,500
001-4410.2580	Planning Advertising	\$ 1,549	\$ 2,500	\$ 2,600	\$ 2,750
001-4410.2591	Planning LAFCO Budget Participation	\$ 5,192	\$ 21,692	\$ 17,231	\$ 5,500
001-4410.3000	Planning Professional Services	\$ 35,329	\$ 55,000	\$ 54,200	\$ 10,000
001-4410.3008	Planning Environmental Filing Fees	\$ 2,281	\$ 4,420	\$ 4,420	\$ 4,420
001-4410.3020	Planning Chamber of Commerce Contract	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

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ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4410.3030	Planning Reedley Downtown Association Contract	\$ 5,000	\$ 15,000	\$ 15,000	\$ -
001-4410.3140	Planning Legal Services	\$ 5,124	\$ 1,500	\$ 3,000	\$ 4,500
001-4410.4010	Planning Mtce Contracts	\$ 221	\$ 250	\$ 89	\$ 250
001-4410.4016	Planning Internet Access	\$ 131	\$ 150	\$ 142	\$ 175
001-4410.4022	Planning Annual Software Licenses & Maintenance	\$ 367	\$ 400	\$ 750	\$ 545
001-4410.4027	Planning Network Service Maintenance	\$ 1,141	\$ 1,000	\$ 1,325	\$ 1,500
001-4410.4031	Planning Copy Machine Lease / Mtce	\$ 1,515	\$ 1,750	\$ 1,700	\$ 2,000
001-4410.6022	Planning General Plan Update	\$ 25,544	\$ 93,060	\$ 96,954	\$ 81,140
001-4420.1010	Building F/T Salaries	\$ 83,917	\$ 88,438	\$ 90,736	\$ 97,874
001-4420.1020	Building P/T Salaries	\$ 2,426	\$ 3,012	\$ -	\$ -
001-4420.1030	Building O/T Salaries	\$ 44	\$ -	\$ -	\$ -
001-4420.1040	Building F/T Social Security & Medicare	\$ 6,390	\$ 6,766	\$ 7,025	\$ 7,487
001-4420.1041	Building P/T Social Security & Medicare	\$ 186	\$ 230	\$ -	\$ -
001-4420.1050	Building CalPERS Retirement	\$ 12,663	\$ 9,624	\$ 10,681	\$ 10,143
001-4420.1060	Building Health Insurance	\$ 19,936	\$ 28,426	\$ 24,467	\$ 24,626
001-4420.1070	Building F/T Workers Comp	\$ 1,469	\$ 1,605	\$ 1,693	\$ 1,926
001-4420.1071	Building P/T Workers Comp	\$ 13	\$ 251	\$ -	\$ -
001-4420.1080	Building LTD Insurance	\$ 175	\$ 212	\$ 248	\$ 235
001-4420.2010	Building Office Supplies	\$ 1,109	\$ 1,000	\$ 1,000	\$ 1,500
001-4420.2020	Building Special Supplies	\$ 291	\$ 800	\$ 600	\$ 800
001-4420.2150	Building Publications	\$ 1,373	\$ 500	\$ 500	\$ 500
001-4420.2530	Building Memberships	\$ 400	\$ 600	\$ 400	\$ 600
001-4420.2545	Building Training & Education	\$ 632	\$ 3,300	\$ 3,300	\$ 3,300
001-4420.2550	Building Telephone, Long Distance, Cellular Service	\$ 579	\$ 600	\$ 500	\$ 750
001-4420.2551	Building Emergency Telephone Notification Service	\$ 88	\$ 100	\$ 109	\$ 327
001-4420.3000	Building Professional Services	\$ 960	\$ 500	\$ 150	\$ 500
001-4420.4010	Building Mtce Contracts	\$ 89	\$ 235	\$ 66	\$ 235
001-4420.4016	Building Internet Access	\$ 311	\$ 300	\$ 370	\$ 500
001-4420.4022	Building Annual Software Licenses & Maintenance	\$ 367	\$ 1,600	\$ 1,412	\$ 1,600
001-4420.4027	Building Network Service Maintenance	\$ 2,401	\$ 1,200	\$ 2,800	\$ 3,500
001-4420.4031	Building Copy Machine Lease / Mtce	\$ 2,631	\$ 2,588	\$ 2,700	\$ 3,200
001-4420.7010	Building Equipment Shop ISF Transfer	\$ 3,963	\$ 6,032	\$ 3,345	\$ 5,930
001-4610.1010	Community Services Admin F/T Salaries	\$ 78,848	\$ 83,144	\$ 79,038	\$ 78,381
001-4610.1020	Community Services Admin P/T Salaries	\$ 3,812	\$ 4,500	\$ 3,818	\$ 25,974
001-4610.1030	Community Services Admin O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4610.1040	Community Services Admin F/T Social Security & Medicare	\$ 6,081	\$ 6,427	\$ 6,256	\$ 6,057
001-4610.1041	Community Services Admin P/T Social Security & Medicare	\$ 261	\$ 344	\$ 254	\$ 1,987
001-4610.1050	Community Services Admin CalPERS Retirement	\$ 13,354	\$ 12,324	\$ 12,613	\$ 11,161
001-4610.1060	Community Services Admin Health Insurance	\$ 17,065	\$ 18,494	\$ 16,720	\$ 16,938
001-4610.1062	Community Services Admin P/T Health Insurance	\$ -	\$ -	\$ -	\$ 2,500
001-4610.1070	Community Services Admin F/T Workers Comp	\$ 1,715	\$ 1,920	\$ 1,926	\$ 1,995
001-4610.1071	Community Services Admin P/T Workers Comp	\$ 82	\$ 22	\$ 70	\$ 128
001-4610.1080	Community Services Admin LTD Insurance	\$ 173	\$ 202	\$ 215	\$ 190
001-4610.1095	Community Services Admin Special Compensation	\$ 795	\$ 864	\$ 895	\$ 799
001-4610.2010	Community Services Admin Office Supplies	\$ 2,053	\$ 1,800	\$ 1,800	\$ 1,800
001-4610.2020	Community Services Admin Special Supplies	\$ 1,032	\$ 1,500	\$ 1,500	\$ 1,500
001-4610.2034	Community Services Admin Donation	\$ -	\$ 3,392	\$ 3,392	\$ 2,000
001-4610.2523	Community Services Admin Mileage Reimbursement	\$ -	\$ 500	\$ 250	\$ 500
001-4610.2540	Community Services Admin Meetings & Conferences	\$ 320	\$ 500	\$ 500	\$ 500
001-4610.2550	Community Services Admin Telephone, Long Distance, Cellular Service	\$ 2,887	\$ 2,700	\$ 1,700	\$ 2,700
001-4610.2551	Community Services Admin Emergency Telephone Notification Service	\$ 1,483	\$ 1,700	\$ 925	\$ 1,700
001-4610.2580	Community Services Admin Advertising	\$ 50	\$ 250	\$ 200	\$ 250
001-4610.2621	Community Services Admin Recreation Grants	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050
001-4610.3000	Community Services Admin Professional Services	\$ -	\$ 500	\$ 1,000	\$ 1,000
001-4610.3140	Community Services Admin Legal Services	\$ 533	\$ 500	\$ 500	\$ 500
001-4610.4010	Community Services Admin Mtce Contracts	\$ 138	\$ 100	\$ 100	\$ 100
001-4610.4012	Community Services Admin Credit Card Machine Fees	\$ 1,435	\$ 900	\$ 1,400	\$ 1,400
001-4610.4016	Community Services Admin Internet Access	\$ 1,181	\$ 1,200	\$ 1,000	\$ 1,300
001-4610.4020	Community Services Admin Equipment Repairs	\$ -	\$ 500	\$ 500	\$ 500
001-4610.4022	Community Services Software License	\$ -	\$ -	\$ 1,090	\$ -
001-4610.4027	Community Services Admin Network Service Maintenance	\$ 7,694	\$ 5,940	\$ 8,000	\$ 5,940
001-4610.4031	Community Services Admin Copier Lease & Mtce	\$ 5,926	\$ 6,000	\$ 6,000	\$ 6,000
001-4610.6021	Community Services Admin Computer	\$ 2,346	\$ 2,500	\$ 2,500	\$ 1,500
001-4610.6056	Community Services Boats & Waterways Project	\$ -	\$ 225,000	\$ -	\$ 225,000
001-4610.6058	Community Services Mueller Park Project	\$ -	\$ 100,000	\$ -	\$ 100,000
001-4610.7010	Community Services Admin Equipment Shop ISF Transfer	\$ 10,798	\$ 11,460	\$ 5,966	\$ 10,994
001-4610.7020	Community Services Admin Senior Transfer (Fund 027)	\$ 9,424	\$ 13,758	\$ 6,407	\$ 7,150
001-4620.1010	Aquatics F/T Salaries	\$ 6,960	\$ 7,121	\$ 7,331	\$ 7,519
001-4620.1020	Aquatics P/T Salaries	\$ 6,960	\$ 7,121	\$ 18,855	\$ 28,369

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4620.1040	Aquatics F/T Social Security & Medicare	\$ 703	\$ 545	\$ 1,046	\$ 578
001-4620.1041	Aquatics P/T Social Security & Medicare	\$ 411	\$ 1,415	\$ 1,442	\$ 2,170
001-4620.1050	Aquatics CalPERS Retirement	\$ 1,180	\$ 1,044	\$ 1,145	\$ 1,065
001-4620.1060	Aquatics Health Insurance	\$ 1,952	\$ 1,972	\$ 1,859	\$ 2,013
001-4620.1070	Aquatics F/T Workers Comp	\$ 171	\$ 184	\$ 193	\$ 222
001-4620.1071	Aquatics P/T Workers Comp	\$ 105	\$ 283	\$ 283	\$ 587
001-4620.1080	Aquatics LTD Insurance	\$ 15	\$ 17	\$ 19	\$ 18
001-4620.1095	Aquatics Special Compensation	\$ -	\$ -	\$ 27	\$ 36
001-4620.2010	Aquatics Office Supplies	\$ 4	\$ 150	\$ 150	\$ 150
001-4620.2020	Aquatics Special Supplies	\$ 1,678	\$ 500	\$ 500	\$ 700
001-4620.2540	Aquatics Meetings and Conferences	\$ -	\$ 300	\$ 550	\$ 600
001-4620.2570	Aquatics Electricity PG&E	\$ 740	\$ 650	\$ 650	\$ 650
001-4620.3000	Aquatics KCUSD Pool Rental Contract	\$ -	\$ 2,000	\$ 5,112	\$ 14,995
001-4630.1010	Adult Sports F/T Salaries	\$ 1,309	\$ 1,336	\$ 1,372	\$ 1,410
001-4630.1020	Adult Sports P/T Salaries	\$ 5,428	\$ 8,770	\$ 8,770	\$ 6,185
001-4630.1030	Adult Sports O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4630.1040	Adult Sports F/T Social Security & Medicare	\$ 139	\$ 102	\$ 105	\$ 108
001-4630.1041	Adult Sports P/T Social Security & Medicare	\$ 139	\$ 102	\$ 671	\$ 473
001-4630.1050	Adult Sports CalPERS Retirement	\$ 139	\$ 102	\$ 215	\$ 200
001-4630.1060	Adult Sports Health Insurance	\$ 374	\$ 378	\$ 354	\$ 386
001-4630.1070	Adult Sports F/T Workers Comp	\$ 33	\$ 36	\$ 38	\$ 44
001-4630.1071	Adult Sports P/T Workers Comp	\$ 128	\$ 159	\$ 200	\$ 128
001-4630.1080	Adult Sports LTD Insurance	\$ 3	\$ 3	\$ 4	\$ 3
001-4630.1095	Adult Sports Special Compensation	\$ -	\$ -	\$ 5	\$ 7
001-4630.2010	Adult Sports Office Supplies	\$ 16	\$ -	\$ 500	\$ 150
001-4630.2020	Adult Sports Special Supplies	\$ 1,448	\$ 2,000	\$ 2,500	\$ 2,500
001-4630.2032	Adult Sports Porta Potties Rental	\$ 160	\$ 1,000	\$ 1,000	\$ 1,000
001-4630.2600	Adult Sports Unemployment Insurance	\$ -	\$ -	\$ 400	\$ -
001-4630.3004	Adult Sports Contracted Officials	\$ -	\$ -	\$ 1,700	\$ 3,808
001-4635.1010	PreSchool F/T Salaries	\$ 3,260	\$ 3,322	\$ 3,405	\$ 3,047
001-4635.1020	PreSchool P/T Salaries	\$ 29,409	\$ 33,483	\$ 27,442	\$ 28,259
001-4635.1030	PreSchool O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4635.1040	PreSchool F/T Social Security & Medicare	\$ 248	\$ 254	\$ 261	\$ 234
001-4635.1041	PreSchool P/T Social Security & Medicare	\$ 2,250	\$ 2,561	\$ 2,099	\$ 2,162
001-4635.1050	PreSchool CalPERS Retirement	\$ 554	\$ 487	\$ 535	\$ 431
001-4635.1060	PreSchool Health Insurance	\$ 809	\$ 812	\$ 768	\$ 745
001-4635.1070	PreSchool F/T Workers Comp	\$ 60	\$ 64	\$ 66	\$ 72
001-4635.1071	PreSchool P/T Workers Comp	\$ 761	\$ 162	\$ 633	\$ 139
001-4635.1080	PreSchool LTD Insurance	\$ 7	\$ 8	\$ 9	\$ 7
001-4635.1095	PreSchool Special Compensation	\$ -	\$ -	\$ 8	\$ 11
001-4635.2010	PreSchool Office Supplies	\$ 108	\$ 100	\$ 100	\$ 100
001-4635.2020	PreSchool Special Supplies	\$ 1,627	\$ 1,200	\$ 1,200	\$ 1,200
001-4635.2080	PreSchool Snacks	\$ 2,166	\$ 2,200	\$ 2,200	\$ 2,200
001-4635.2090	PreSchool Toys, Games & Books	\$ 242	\$ 250	\$ 250	\$ 250
001-4635.2580	PreSchool Advertising	\$ 33	\$ 115	\$ 115	\$ 115
001-4635.2600	PreSchool Unemployment Insurance	\$ -	\$ -	\$ 125	\$ -
001-4640.1010	Enrichment F/T Salaries	\$ 10,143	\$ 10,887	\$ 11,200	\$ 9,875
001-4640.1020	Enrichment P/T Salaries	\$ 17,937	\$ 21,987	\$ 23,242	\$ 24,074
001-4640.1030	Enrichment O/T Salaries	\$ 4	\$ -	\$ -	\$ -
001-4640.1040	Enrichment F/T Social Security & Medicare	\$ 886	\$ 834	\$ 1,069	\$ 760
001-4640.1041	Enrichment P/T Social Security & Medicare	\$ 1,260	\$ 1,682	\$ 1,567	\$ 1,842
001-4640.1050	Enrichment CalPERS Retirement	\$ 1,816	\$ 1,599	\$ 1,755	\$ 1,400
001-4640.1060	Enrichment Health Insurance	\$ 2,728	\$ 2,759	\$ 2,612	\$ 2,456
001-4640.1070	Enrichment F/T Workers Comp	\$ 227	\$ 243	\$ 254	\$ 263
001-4640.1071	Enrichment P/T Workers Comp	\$ 410	\$ 106	\$ 545	\$ 118
001-4640.1080	Enrichment LTD Insurance	\$ 24	\$ 26	\$ 30	\$ 24
001-4640.1095	Enrichment Special Compensation	\$ 18	\$ 18	\$ 47	\$ 54
001-4640.2010	Enrichment Office Supplies	\$ 457	\$ 600	\$ 600	\$ 600
001-4640.2020	Enrichment Special Supplies	\$ 6,281	\$ 6,500	\$ 6,800	\$ 7,500
001-4640.2043	Enrichment Fiesta Walk-Run	\$ 6,447	\$ 7,475	\$ 7,475	\$ 7,475
001-4640.2310	Enrichment Concerts In The Park	\$ 758	\$ 850	\$ 993	\$ 900
001-4640.2540	Enrichment Meetings and Conferences	\$ 170	\$ 500	\$ 500	\$ 600
001-4640.2550	Enrichment Telephone, Long Distance, Cellular Service	\$ 132	\$ 150	\$ 200	\$ 200
001-4640.2580	Enrichment Advertising	\$ -	\$ 165	\$ 165	\$ 165
001-4640.3040	Enrichment License Agreements	\$ 1,460	\$ 1,500	\$ 1,500	\$ 1,500
001-4650.1010	Youth Sports F/T Salaries	\$ 10,934	\$ 11,116	\$ 11,451	\$ 9,409
001-4650.1020	Youth Sports P/T Salaries	\$ 9,998	\$ 17,310	\$ 17,310	\$ 20,027
001-4650.1030	Youth Sports O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4650.1040	Youth Sports F/T Social Security & Medicare	\$ 865	\$ 852	\$ 880	\$ 724

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4650.1041	Youth Sports P/T Social Security & Medicare	\$ 734	\$ 1,324	\$ 1,324	\$ 1,532
001-4650.1050	Youth Sports CalPERS Retirement	\$ 1,854	\$ 1,632	\$ 1,791	\$ 1,334
001-4650.1060	Youth Sports Health Insurance	\$ 2,835	\$ 2,867	\$ 2,714	\$ 2,373
001-4650.1070	Youth Sports F/T Workers Comp	\$ 240	\$ 258	\$ 270	\$ 259
001-4650.1071	Youth Sports P/T Workers Comp	\$ 249	\$ 314	\$ 386	\$ 414
001-4650.1080	Youth Sports LTD Insurance	\$ 24	\$ 27	\$ 30	\$ 23
001-4650.1095	Youth Sports Special Compensation	\$ 18	\$ 18	\$ 50	\$ 54
001-4650.2010	Youth Sports Office Supplies	\$ 251	\$ 255	\$ 255	\$ 255
001-4650.2020	Youth Sports Special Supplies	\$ 11,654	\$ 12,000	\$ 12,000	\$ 12,000
001-4650.2540	Youth Sports Meetings and Conferences	\$ -	\$ 500	\$ 500	\$ 600
001-4650.2550	Youth Sports Telephone, Long Distance, Cellular Service	\$ 21	\$ 150	\$ 200	\$ 200
001-4650.2580	Youth Sports Advertising	\$ -	\$ 165	\$ 165	\$ 165
001-4650.3000	Youth Sports Professional Services	\$ 10	\$ 500	\$ 500	\$ 500
001-4654.1010	STC Washington Sponsorship F/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4654.1020	STC Washington Sponsorship P/T Salaries	\$ 1,312	\$ 11,592	\$ 11,592	\$ 11,592
001-4654.1030	STC Washington Sponsorship O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4654.1040	STC Washington Sponsorship F/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
001-4654.1041	STC Washington Sponsorship P/T Social Security & Medicare	\$ 100	\$ 812	\$ 887	\$ 887
001-4654.1050	STC Washington Sponsorship CalPERS Retirement	\$ -	\$ -	\$ -	\$ -
001-4654.1060	STC Washington Sponsorship Health Insurance	\$ -	\$ -	\$ -	\$ -
001-4654.1070	STC Washington Sponsorship F/T Workers Comp	\$ -	\$ -	\$ -	\$ -
001-4654.1071	STC Washington Sponsorship P/T Workers Comp	\$ 30	\$ 347	\$ 347	\$ 240
001-4654.1080	STC Washington Sponsorship LTD Insurance	\$ -	\$ -	\$ -	\$ -
001-4654.1095	STC Washington Sponsorship Special Compensation	\$ -	\$ -	\$ -	\$ -
001-4654.2020	STC Washington Sponsorship Special Supplies	\$ 167	\$ 500	\$ 500	\$ 500
001-4657.1010	Save The Child Washington F/T Salaries	\$ 2,012	\$ 1,775	\$ 1,827	\$ 1,876
001-4657.1020	Save The Child Washington P/T Salaries	\$ 35,197	\$ 36,919	\$ 41,006	\$ 33,532
001-4657.1030	Save The Child Washington O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4657.1040	Save The Child Washington F/T Social Security & Medicare	\$ 133	\$ 136	\$ 205	\$ 144
001-4657.1041	Save The Child Washington P/T Social Security & Medicare	\$ 2,700	\$ 2,824	\$ 2,592	\$ 2,565
001-4657.1050	Save The Child Washington CalPERS Retirement	\$ 296	\$ 260	\$ 286	\$ 265
001-4657.1060	Save The Child Washington Health Insurance	\$ 457	\$ 460	\$ 435	\$ 469
001-4657.1070	Save The Child Washington F/T Workers Comp	\$ 37	\$ 39	\$ 65	\$ 47
001-4657.1071	Save The Child Washington P/T Workers Comp	\$ 768	\$ 671	\$ 915	\$ 694
001-4657.1080	Save The Child Washington LTD Insurance	\$ 4	\$ 4	\$ 5	\$ 5
001-4657.1095	Save The Child Washington Special Compensation	\$ -	\$ -	\$ 5	\$ 7
001-4657.2020	Save The Child Washington Special Supplies	\$ 3,574	\$ 1,920	\$ 2,820	\$ 2,500
001-4658.1010	ASES TL Reed Program F/T Salaries	\$ 7,821	\$ 7,980	\$ 15,489	\$ 13,827
001-4658.1020	ASES TL Reed Program P/T Salaries	\$ 95,780	\$ 119,978	\$ 119,978	\$ 137,391
001-4658.1030	ASES TL Reed Program O/T Salaries	\$ 424	\$ -	\$ -	\$ -
001-4658.1040	ASES TL Reed Program F/T Social Security & Medicare	\$ 595	\$ 610	\$ 1,318	\$ 1,061
001-4658.1041	ASES TL Reed Program P/T Social Security & Medicare	\$ 7,362	\$ 9,140	\$ 9,178	\$ 10,685
001-4658.1050	ASES TL Reed Program CalPERS Retirement	\$ 1,328	\$ 1,169	\$ 2,358	\$ 1,956
001-4658.1060	ASES TL Reed Program Health Insurance	\$ 1,963	\$ 2,003	\$ 3,483	\$ 3,341
001-4658.1070	ASES TL Reed Program F/T Workers Comp	\$ 152	\$ 164	\$ 371	\$ 319
001-4658.1071	ASES TL Reed Program P/T Workers Comp	\$ 2,514	\$ 2,235	\$ 2,689	\$ 3,054
001-4658.1080	ASES TL Reed Program LTD Insurance	\$ 17	\$ 19	\$ 39	\$ 33
001-4658.1095	ASES TL Reed Program Special Compensation	\$ -	\$ -	\$ 43	\$ 47
001-4658.2020	ASES TL Reed Special Supplies	\$ 982	\$ 1,000	\$ 1,000	\$ 1,000
001-4658.2525	ASES TL Reed Program Transit Fares	\$ -	\$ -	\$ -	\$ -
001-4658.2550	ASES TL Reed Program Telephone, Long Distance, Cellular Service	\$ 309	\$ 360	\$ 480	\$ 420
001-4658.6021	ASES TL Reed Computers	\$ 100	\$ -	\$ -	\$ -
001-4659.1010	ASES Program Washington F/T Salaries	\$ 5,000	\$ 5,097	\$ 5,223	\$ 4,683
001-4659.1020	ASES Program Washington P/T Salaries	\$ 39,554	\$ 41,166	\$ 41,166	\$ 42,177
001-4659.1030	ASES Program Washington O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4659.1040	ASES Program Washington F/T Social Security & Medicare	\$ 380	\$ 390	\$ 400	\$ 359
001-4659.1041	ASES Program Washington P/T Social Security & Medicare	\$ 3,026	\$ 3,149	\$ 3,149	\$ 3,227
001-4659.1050	ASES Program Washington CalPERS Retirement	\$ 849	\$ 747	\$ 821	\$ 662
001-4659.1060	ASES Program Washington Health Insurance	\$ 1,266	\$ 1,272	\$ 1,203	\$ 1,105
001-4659.1070	ASES Program Washington F/T Workers Comp	\$ 96	\$ 103	\$ 108	\$ 101
001-4659.1071	ASES Program Washington P/T Workers Comp	\$ 1,018	\$ 748	\$ 1,018	\$ 873
001-4659.1080	ASES Program Washington LTD Insurance	\$ 11	\$ 12	\$ 14	\$ 11
001-4659.1095	ASES Program Washington Special Compensation	\$ -	\$ -	\$ 14	\$ 14
001-4659.2020	ASES Program Special Supplies	\$ 776	\$ 800	\$ 800	\$ 1,000
001-4659.2525	ASES Program Transit Fares	\$ -	\$ 200	\$ -	\$ -
001-4659.2550	ASES Program Telephone, Long Distance, Cellular Service	\$ 208	\$ 300	\$ 300	\$ 300
001-4659.2600	ASES Program Unemployment Insurance	\$ -	\$ -	\$ 850	\$ -
001-4660.1010	Community Center F/T Salaries	\$ 22,412	\$ 23,303	\$ 24,457	\$ 21,194
001-4660.1020	Community Center P/T Salaries	\$ 20,136	\$ 25,758	\$ 26,433	\$ 27,446

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ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4660.1030	Community Center O/T Salaries	\$ 8	\$ -	\$ 41	\$ -
001-4660.1040	Community Center F/T Social Security & Medicare	\$ 1,716	\$ 1,803	\$ 1,912	\$ 1,643
001-4660.1041	Community Center P/T Social Security & Medicare	\$ 1,541	\$ 1,970	\$ 2,025	\$ 2,100
001-4660.1050	Community Center CalPERS Retirement	\$ 3,786	\$ 3,458	\$ 3,860	\$ 3,027
001-4660.1060	Community Center Health Insurance	\$ 4,662	\$ 5,039	\$ 5,022	\$ 4,313
001-4660.1062	Community Center P/T Health Insurance	\$ -	\$ -	\$ -	\$ 2,500
001-4660.1070	Community Center F/T Workers Comp	\$ 476	\$ 526	\$ 574	\$ 553
001-4660.1071	Community Center P/T Workers Comp	\$ 2,176	\$ 2,148	\$ 3,318	\$ 2,448
001-4660.1080	Community Center LTD Insurance	\$ 49	\$ 57	\$ 66	\$ 52
001-4660.1095	Community Center Special Compensation	\$ 253	\$ 270	\$ 275	\$ 281
001-4660.2010	Community Center Office Supplies	\$ 109	\$ 200	\$ 200	\$ 200
001-4660.2020	Community Center Special Supplies	\$ 2,246	\$ 5,000	\$ 4,000	\$ 5,000
001-4660.2040	Community Center Small Tools	\$ 383	\$ 300	\$ 150	\$ 300
001-4660.2358	Community Center Toiletries - Cleaning Prod	\$ 6,864	\$ 9,000	\$ 8,000	\$ 9,000
001-4660.2550	Community Center Telephone, Long Distance, Cellular Service	\$ 343	\$ 1,000	\$ 500	\$ 500
001-4660.2560	Community Center Natural Gas	\$ 3,306	\$ 3,000	\$ 3,000	\$ 3,000
001-4660.2570	Community Center Electricity PG&E	\$ 29,147	\$ 25,000	\$ 26,187	\$ 25,000
001-4660.3000	Community Center Professional Services	\$ 5,997	\$ 5,000	\$ 6,000	\$ 2,000
001-4660.4010	Community Center Maintenance Contracts	\$ 285	\$ -	\$ -	\$ 5,000
001-4660.4020	Community Center Equipment Repairs	\$ 4,749	\$ 3,000	\$ 3,000	\$ 3,000
001-4660.4031	Community Center Copier Lease	\$ -	\$ -	\$ -	\$ -
001-4660.5020	Community Center Sidewalk Repair (On East side of CC)	\$ -	\$ -	\$ -	\$ -
001-4660.5030	Community Center Drought Tolerant Landscaping	\$ -	\$ -	\$ -	\$ -
001-4660.5645	Community Center Security System	\$ 2,351	\$ 3,000	\$ 1,500	\$ -
001-4660.6800	Community Center ADA Imp (Signage & Drinking Fountains)	\$ -	\$ 3,000	\$ 3,000	\$ -
001-4660.6803	Community Center KCUSD Pass Thru Project Fund CC Imp	\$ -	\$ 47,000	\$ 47,000	\$ -
001-4661.1010	KCUSD Washington Expansion Program F/T Salaries	\$ -	\$ -	\$ -	\$ 2,341
001-4661.1020	KCUSD Washington Expansion Program P/T Salaries	\$ -	\$ 10,866	\$ 10,866	\$ 18,756
001-4661.1030	KCUSD Washington Expansion Program O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4661.1040	KCUSD Washington Expansion Program F/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ 180
001-4661.1041	KCUSD Washington Expansion Program P/T Social Security & Medicare	\$ -	\$ 544	\$ 831	\$ 1,435
001-4661.1050	KCUSD Washington Expansion Program CalPERS Retirement	\$ -	\$ -	\$ -	\$ 331
001-4661.1060	KCUSD Washington Expansion Program Health Insurance	\$ -	\$ -	\$ -	\$ 552
001-4661.1070	KCUSD Washington Expansion Program F/T Workers Comp	\$ -	\$ -	\$ -	\$ 51
001-4661.1071	KCUSD Washington Expansion Program P/T Workers Comp	\$ -	\$ 544	\$ 435	\$ 1,673
001-4661.1080	KCUSD Washington Expansion Program LTD Insurance	\$ -	\$ -	\$ -	\$ 6
001-4661.1095	KCUSD Washington Expansion Program Special Compensation	\$ -	\$ -	\$ -	\$ 7
001-4661.2020	KCUSD Washington Expansion Program Special Supplies	\$ -	\$ 3,000	\$ 3,000	\$ 6,000
001-4662.1010	KCUSD Summer Program TL Reed F/T Salaries	\$ -	\$ -	\$ -	\$ 2,341
001-4662.1020	KCUSD Summer Program TL Reed P/T Salaries	\$ 4,707	\$ 10,610	\$ 18,017	\$ 15,839
001-4662.1030	KCUSD Summer Program TL Reed O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4662.1040	KCUSD Summer Program TL Reed F/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ 180
001-4662.1041	KCUSD Summer Program TL Reed P/T Social Security & Medicare	\$ 360	\$ 812	\$ 1,380	\$ 854
001-4662.1050	KCUSD Summer Program TL Reed CalPERS Retirement	\$ -	\$ -	\$ -	\$ 331
001-4662.1060	KCUSD Summer Program TL Reed Health Insurance	\$ -	\$ -	\$ -	\$ 552
001-4662.1070	KCUSD Summer Program TL Reed F/T Workers Comp	\$ -	\$ -	\$ -	\$ 51
001-4662.1071	KCUSD Summer Program TL Reed P/T Workers Comp	\$ 131	\$ 193	\$ 328	\$ 231
001-4662.1080	KCUSD Summer Program TL Reed LTD Insurance	\$ -	\$ -	\$ -	\$ 6
001-4662.1095	KCUSD Summer Program TL Reed Special Compensation	\$ -	\$ -	\$ -	\$ 7
001-4662.2020	KCUSD Summer Program TL Reed Special Supplies	\$ 2,055	\$ 2,400	\$ 3,458	\$ 3,600
001-4664.1010	KCUSD Summer Program Washington F/T Salaries	\$ -	\$ -	\$ -	\$ 1,876
001-4664.1020	KCUSD Summer Program Washington P/T Salaries	\$ 2,532	\$ 5,606	\$ 7,827	\$ 9,243
001-4664.1030	KCUSD Summer Program Washington O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4664.1040	KCUSD Summer Program Washington F/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ 144
001-4664.1041	KCUSD Summer Program Washington P/T Social Security & Medicare	\$ 194	\$ 429	\$ 601	\$ 445
001-4664.1050	KCUSD Summer Program Washington CalPERS Retirement	\$ -	\$ -	\$ -	\$ 265
001-4664.1060	KCUSD Summer Program Washington Health Insurance	\$ -	\$ -	\$ -	\$ 469
001-4664.1070	KCUSD Summer Program Washington F/T Workers Comp	\$ -	\$ -	\$ -	\$ 47
001-4664.1071	KCUSD Summer Program Washington P/T Workers Comp	\$ 53	\$ 102	\$ 143	\$ 120
001-4664.1080	KCUSD Summer Program Washington LTD Insurance	\$ -	\$ -	\$ -	\$ 5
001-4664.1095	KCUSD Summer Program Washington Special Compensation	\$ -	\$ -	\$ -	\$ 7
001-4664.2020	KCUSD Summer Program Washington Special Supplies	\$ 1,900	\$ 2,500	\$ 1,739	\$ 2,400
001-4665.1010	Parks F/T Salaries	\$ 143,795	\$ 152,806	\$ 134,059	\$ 156,390
001-4665.1020	Parks P/T Salaries	\$ 19,486	\$ 20,000	\$ 23,000	\$ 37,500
001-4665.1030	Parks O/T Salaries	\$ 412	\$ 500	\$ 572	\$ 500
001-4665.1040	Parks F/T Social Security & Medicare	\$ 11,158	\$ 11,786	\$ 10,615	\$ 12,060
001-4665.1041	Parks P/T Social Security & Medicare	\$ 1,338	\$ 1,530	\$ 1,760	\$ 2,869
001-4665.1050	Parks CalPERS Retirement	\$ 27,320	\$ 26,935	\$ 29,232	\$ 27,327
001-4665.1060	Parks Health Insurance	\$ 64,352	\$ 66,826	\$ 60,000	\$ 72,157

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4665.1070	Parks F/T Workers Comp	\$ 17,496	\$ 18,895	\$ 18,961	\$ 20,669
001-4665.1071	Parks P/T Workers Comp	\$ 1,579	\$ 1,668	\$ 1,668	\$ 3,344
001-4665.1080	Parks LTD Insurance	\$ 319	\$ 369	\$ 393	\$ 377
001-4665.1091	Parks Uniforms M & O Expense	\$ 2,023	\$ 2,600	\$ 2,600	\$ 2,600
001-4665.1095	Parks Special Compensation	\$ 762	\$ 756	\$ 586	\$ 756
001-4665.2010	Parks Office Supplies	\$ -	\$ -	\$ -	\$ -
001-4665.2020	Parks Special Supplies	\$ 6,577	\$ 8,500	\$ 8,500	\$ 9,000
001-4665.2040	Parks Small Tools	\$ 1,894	\$ 2,000	\$ 2,000	\$ 3,000
001-4665.2050	Parks Graffiti Supplies	\$ 4,727	\$ 5,000	\$ 5,000	\$ 5,000
001-4665.2330	Parks Chemical Program	\$ 3,499	\$ 4,000	\$ 4,000	\$ 5,000
001-4665.2335	Parks Fertilizing Program	\$ 1,006	\$ 1,400	\$ 1,400	\$ 2,000
001-4665.2550	Parks Telephone, Long Distance, Cellular Service	\$ 1,210	\$ 1,350	\$ 900	\$ 1,350
001-4665.2570	Parks Electricity PG&E	\$ 39,148	\$ 39,000	\$ 37,328	\$ 36,000
001-4665.2600	Parks Unemployment	\$ -	\$ -	\$ 1,000	\$ -
001-4665.2680	Parks Property & Irrigation District Taxes	\$ 1,981	\$ 1,700	\$ 2,470	\$ 2,500
001-4665.2690	Parks Equipment Rental	\$ 1,131	\$ 2,000	\$ 2,000	\$ 2,000
001-4665.3028	Parks Community Landscape Plan (Tree Fresno)	\$ -	\$ 10,000	\$ -	\$ -
001-4665.3045	Parks Certifications	\$ 560	\$ 600	\$ 600	\$ 600
001-4665.4016	Parks Internet Access	\$ 148	\$ 165	\$ 165	\$ 165
001-4665.4020	Parks Equipment Repairs	\$ 5,560	\$ 5,000	\$ 5,600	\$ 6,000
001-4665.4021	Parks Sports Park Mtce	\$ 10,314	\$ 11,600	\$ 11,600	\$ 13,000
001-4665.4022	Parks Annual Software License & Maintenance	\$ -	\$ 105	\$ 60	\$ 105
001-4665.4025	Parks Sprinkler Maintenance	\$ 10,247	\$ 4,500	\$ 4,500	\$ 4,500
001-4665.4027	Parks Network Service Maintenance	\$ 318	\$ 350	\$ 363	\$ 350
001-4665.4030	Parks Building Repairs	\$ 4,324	\$ 5,000	\$ 5,000	\$ 5,000
001-4665.4031	Parks Copier Lease	\$ 716	\$ 400	\$ 945	\$ 900
001-4665.6140	Parks Vehicle	\$ -	\$ -	\$ -	\$ 25,000
001-4665.6143	Parks Equipment Storage Security Cameras	\$ -	\$ -	\$ -	\$ 3,500
001-4665.6821	Parks Bleacher Repair & Replacement	\$ -	\$ 12,500	\$ 12,500	\$ 12,000
001-4665.6822	Parks Dump Trailer	\$ -	\$ 10,000	\$ 10,000	\$ -
001-4665.6823	Parks Reedley Community Parkway Ext - CMAQ Grant	\$ -	\$ 212,472	\$ -	\$ 212,472
001-4665.6824	Parks Replacement 60" Deck Mower	\$ -	\$ 13,400	\$ 13,400	\$ -
001-4665.7010	Parks Equipment Shop ISF Transfer	\$ 41,895	\$ 52,882	\$ 30,049	\$ 52,313
001-4670.1010	Govt Bldgs F/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4670.1020	Govt Bldgs P/T Salaries	\$ 27,745	\$ 27,518	\$ 28,064	\$ 28,064
001-4670.1030	Govt Bldgs O/T Salaries	\$ -	\$ -	\$ 23	\$ -
001-4670.1040	Govt Bldgs F/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
001-4670.1041	Govt Bldgs P/T Social Security & Medicare	\$ 2,122	\$ 2,105	\$ 2,105	\$ 2,147
001-4670.1050	Govt Bldgs CalPERS Retirement	\$ -	\$ -	\$ -	\$ -
001-4670.1060	Govt Bldgs Health Insurance	\$ -	\$ -	\$ -	\$ -
001-4670.1070	Govt Bldgs F/T Workers Comp	\$ -	\$ -	\$ -	\$ -
001-4670.1071	Govt Bldgs P/T Workers Comp	\$ 3,273	\$ 2,294	\$ 3,600	\$ 2,503
001-4670.1080	Govt Bldgs LTD Insurance	\$ -	\$ -	\$ -	\$ -
001-4670.1091	Govt Bldgs Uniform Expense	\$ 230	\$ 250	\$ 250	\$ 250
001-4670.1095	Govt Bldgs Special Compensation	\$ -	\$ -	\$ -	\$ -
001-4670.2020	Govt Bldgs Special Supplies	\$ 1,987	\$ 2,500	\$ 2,500	\$ 2,500
001-4670.2040	Govt Bldgs Small Tools	\$ 219	\$ 250	\$ 250	\$ 250
001-4670.2350	Govt Bldgs Fire Station Toiletries - Cleaning Prod	\$ 432	\$ 500	\$ 900	\$ 900
001-4670.2352	Govt Bldgs Police Department Toiletries - Cleaning Prod	\$ 9,705	\$ 8,750	\$ 8,750	\$ 8,750
001-4670.2354	Govt Bldgs City Hall Toiletries - Cleaning Prod	\$ 5,545	\$ 6,000	\$ 6,000	\$ 6,000
001-4670.2550	Govt Bldgs Telephone, Long Distance, Cellular Service	\$ 99	\$ 150	\$ 150	\$ 150
001-4670.2560	Govt Bldgs Natural Gas	\$ 612	\$ 650	\$ 650	\$ 650
001-4670.2570	Govt Bldgs Electricity PG&E	\$ 10,268	\$ 8,000	\$ 10,500	\$ 10,500
001-4670.4030	Govt Bldgs City Hall Building Repairs	\$ 19,180	\$ 19,720	\$ 15,000	\$ 20,000
001-4670.4200	Govt Bldgs Opera House Building Repairs	\$ -	\$ -	\$ -	\$ -
001-4670.4205	Govt Bldgs Fire Station Building Repairs	\$ 3,177	\$ 8,280	\$ 10,000	\$ 3,000
001-4670.4210	Govt Bldgs Police Department Building Repairs	\$ 9,363	\$ 7,500	\$ 7,500	\$ 7,500
001-4670.4215	Govt Bldgs Community Center Building Repairs	\$ 2,453	\$ 2,000	\$ 2,000	\$ 2,000
001-4670.4220	Govt Bldgs Parks Building Repairs	\$ 770	\$ 4,500	\$ 4,500	\$ 4,500
001-4670.4331	Govt Bldgs Royal Valley Building Repairs	\$ -	\$ 5,000	\$ -	\$ 5,000
001-4670.6800	Govt Bldgs City Hall ADA Transition Plan	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
001-4670.7010	Govt Bldgs Equipment Shop	\$ 711	\$ 1,836	\$ 1,066	\$ 2,133
001-4670.8020	Govt Bldgs Prior Year Purchase Orders	\$ -	\$ 1,040	\$ 1,040	\$ -
001-4685.1010	Senior Programs F/T Salaries	\$ 30,470	\$ 33,742	\$ 29,210	\$ 33,991
001-4685.1020	Senior Programs P/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4685.1030	Senior Programs O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4685.1040	Senior Programs F/T Social Security & Medicare	\$ 2,394	\$ 2,588	\$ 2,435	\$ 2,607
001-4685.1050	Senior Programs CalPERS Retirement	\$ 5,031	\$ 4,951	\$ 2,661	\$ 2,623
001-4685.1060	Senior Programs Health Insurance	\$ 9,352	\$ 10,417	\$ 4,265	\$ 2,119

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4685.1070	Senior Programs F/T Workers Comp	\$ 652	\$ 336	\$ 855	\$ 365
001-4685.1080	Senior Programs LTD Insurance	\$ 62	\$ 81	\$ 81	\$ 82
001-4685.1095	Senior Programs Special Compensation	\$ 82	\$ 90	\$ 90	\$ 90
001-4685.2010	Senior Programs Office Supplies	\$ 301	\$ 300	\$ 300	\$ 300
001-4685.2020	Senior Programs Special Supplies	\$ 1,156	\$ 1,500	\$ 2,000	\$ 2,500
001-4685.2023	Senior Programs Bingo	\$ 113	\$ 400	\$ 400	\$ 400
001-4685.2040	Senior Programs Small Tools	\$ -	\$ 100	\$ 50	\$ 50
001-4685.2047	Senior Programs Trips	\$ -	\$ -	\$ 3,500	\$ 4,000
001-4685.2063	Senior Programs Food Service	\$ 160	\$ 200	\$ 1,000	\$ 1,200
001-4685.2095	Senior Programs Taxi Scrip	\$ 800	\$ -	\$ 4,250	\$ 4,250
001-4685.2520	Senior Programs Travel & Mileage Reimbursement	\$ 195	\$ 500	\$ 500	\$ 500
001-4685.2530	Senior Programs Memberships	\$ 25	\$ 150	\$ 150	\$ 150
001-4685.2550	Senior Programs Telephone, Long Distance, Cellular Service	\$ 478	\$ 500	\$ 375	\$ 500
001-4685.2580	Senior Programs Advertising	\$ 130	\$ 70	\$ 70	\$ 70
001-4685.4010	Senior Programs Mtce Contracts	\$ -	\$ -	\$ 25	\$ -
002-4760.		0 \$	\$ -	\$ -	\$ -
003-4307.1010	Police PSST F/T Salaries	\$ 355,129	\$ 365,963	\$ 326,000	\$ 383,893
003-4307.1020	Police PSST P/T Salaries	\$ 59,802	\$ 167,000	\$ 100,000	\$ 140,000
003-4307.1030	Police PSST O/T Salaries	\$ 51,523	\$ 30,000	\$ 40,000	\$ 46,000
003-4307.1040	Police PSST F/T Social Security & Medicare	\$ 23,954	\$ 30,873	\$ 28,470	\$ 34,837
003-4307.1041	Police PSST P/T Social Security & Medicare	\$ 4,848	\$ 13,005	\$ 9,310	\$ 10,710
003-4307.1050	Police PSST CalPERS Retirement	\$ 112,047	\$ 116,141	\$ 110,000	\$ 108,285
003-4307.1060	Police PSST Health Insurance	\$ 109,149	\$ 109,357	\$ 102,000	\$ 108,416
003-4307.1062	Police PSST P/T Health Insurance	\$ -	\$ -	\$ -	\$ 7,500
003-4307.1070	Police PSST F/T Workers Comp	\$ 20,075	\$ 21,288	\$ 21,000	\$ 26,126
003-4307.1071	Police PSST P/T Workers Comp	\$ 2,690	\$ 7,938	\$ 6,300	\$ 6,996
003-4307.1080	Police PSST LTD Insurance	\$ 736	\$ 897	\$ 875	\$ 983
003-4307.1090	Police PSST Uniform Allowance	\$ 8,490	\$ 7,170	\$ 5,563	\$ 7,620
003-4307.1095	Police PSST Special Compensation	\$ 575	\$ 437	\$ 570	\$ 17,872
003-4307.2020	Police PSST Special Supplies	\$ 5,768	\$ 5,000	\$ 5,000	\$ 5,000
003-4307.2180	Police PSST Victim Services / MOU	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
003-4307.2185	Police PSST Police Special Projects	\$ 9,041	\$ 6,000	\$ 6,000	\$ 6,000
003-4307.2190	Police PSST Narcotics K9	\$ 5,568	\$ 3,000	\$ 1,500	\$ 3,000
003-4307.2191	Police PSST Boys & Girls Club	\$ 10,000	\$ 7,000	\$ 7,000	\$ 5,000
003-4307.2193	Police PSST Narcotics K9 Training MOU	\$ 1,440	\$ 2,000	\$ -	\$ 3,000
003-4307.2600	Police PSST Unemployment	\$ -	\$ -	\$ 100	\$ -
003-4307.3000	Police PSST Professional	\$ 3,957	\$ 5,200	\$ 5,200	\$ 5,200
003-4307.3012	Police PSST Paylocity	\$ 6,053	\$ 4,500	\$ 6,110	\$ 4,500
003-4307.4017	Police PSST RDT Entry Vest	\$ 3,348	\$ 3,600	\$ 3,600	\$ 3,600
003-4307.6170	Police PSST Transfer Police Capital (To Fund 004)	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
003-4307.6807	Police PSST Safety Equipment	\$ 6,367	\$ 10,000	\$ 9,000	\$ 10,000
003-4307.7010	Police PSST Equipment Shop ISF Transfer	\$ 15,996	\$ 21,446	\$ 17,924	\$ 20,724
003-4308.1010	Fire PSST F/T Salaries	\$ 71,428	\$ 80,801	\$ 81,680	\$ 83,996
003-4308.1020	Fire PSST P/T Salaries	\$ 47,467	\$ 54,000	\$ 54,000	\$ 54,000
003-4308.1030	Fire PSST O/T Salaries	\$ -	\$ -	\$ -	\$ -
003-4308.1040	Fire PSST F/T Social Security & Medicare	\$ 7,739	\$ 6,261	\$ 8,750	\$ 6,505
003-4308.1041	Fire PSST P/T Social Security & Medicare	\$ -	\$ 4,131	\$ 4,131	\$ 4,131
003-4308.1050	Fire PSST CalPERS Retirement	\$ 23,684	\$ 25,706	\$ 24,600	\$ 19,883
003-4308.1060	Fire PSST Health Insurance	\$ 19,051	\$ 19,501	\$ 19,000	\$ 19,916
003-4308.1070	Fire PSST F/T Workers Comp	\$ 8,974	\$ 9,070	\$ 12,900	\$ 9,784
003-4308.1071	Fire PSST P/T Workers Comp	\$ -	\$ 4,010	\$ 4,010	\$ 4,163
003-4308.1080	Fire PSST LTD Insurance	\$ 171	\$ 196	\$ 220	\$ 204
003-4308.1090	Fire PSST Uniform Allowance	\$ 1,020	\$ 1,040	\$ 1,040	\$ 1,040
003-4308.1091	Fire PSST Uniform Expense	\$ 4,790	\$ 4,000	\$ 4,000	\$ 4,000
003-4308.1095	Fire PSST Special Compensation	\$ -	\$ -	\$ -	\$ -
003-4308.2010	Fire PSST Office Supplies	\$ 370	\$ 500	\$ 500	\$ 500
003-4308.2020	Fire PSST Special Supplies	\$ 2,275	\$ 3,500	\$ 3,500	\$ 3,500
003-4308.2250	Fire PSST Personal Safety	\$ 4,879	\$ 25,000	\$ 25,000	\$ 25,000
003-4308.2270	Fire PSST Fire Prevention Materials	\$ 4,768	\$ 4,500	\$ 4,500	\$ 4,500
003-4308.2530	Fire PSST Memberships	\$ 50	\$ 400	\$ 400	\$ 400
003-4308.2540	Fire PSST Meetings & Conferences	\$ 356	\$ 2,000	\$ 2,000	\$ 2,000
003-4308.2550	Fire PSST Telephone, Long Distance, Cellular Service	\$ 2,862	\$ 2,500	\$ 3,150	\$ 2,500
003-4308.3000	Fire PSST Professional Services	\$ 1,611	\$ 6,265	\$ 6,265	\$ 6,265
003-4308.3060	Fire PSST Training	\$ 2,820	\$ 6,000	\$ 6,000	\$ 6,000
003-4308.4016	Fire PSST Internet Access	\$ 329	\$ 365	\$ 350	\$ 365
003-4308.4022	Fire PSST Annual Software Licenses & Maintenance	\$ 1,125	\$ 1,125	\$ 1,125	\$ 1,125
003-4308.4027	Fire PSST Network Service Maintenance	\$ 955	\$ -	\$ 1,090	\$ -
003-4308.6021	Fire PSST Computers (Officer and Training)	\$ -	\$ 7,500	\$ 1,905	\$ -
003-4308.6827	Fire PSST Additional Storage	\$ -	\$ 4,500	\$ 4,500	\$ -

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ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
003-4308.6829	Fire PSST Hose Replacement	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
003-4308.6831	Fire PSST Washer & Dryer Personal Protective Equipment	\$ -	\$ 15,900	\$ 15,900	\$ -
003-4308.6886	Fire PSST Thermal Imagers	\$ -	\$ -	\$ -	\$ 31,500
003-4308.7010	Fire PSST Equipment Shop ISF Transfer	\$ 16,406	\$ 6,368	\$ 5,209	\$ 6,732
003-4308.8020	Fire PSST Equipment Prior Year Purchase Orders	\$ -	\$ 10,121	\$ 10,121	\$ -
004-4309.7126	Police PSST Capital Project Annual Debt Service (Vehicle Lease)	\$ 65,890	\$ 65,800	\$ 65,800	\$ 65,800
005-4430.1010	Gas Tax F/T Salaries	\$ 384,722	\$ 397,967	\$ 402,185	\$ 380,068
005-4430.1020	Gas Tax P/T Salaries	\$ 19,982	\$ 17,850	\$ 22,255	\$ 18,182
005-4430.1030	Gas Tax O/T Salaries	\$ 5,995	\$ 5,500	\$ 4,288	\$ 5,500
005-4430.1040	Gas Tax F/T Social Security & Medicare	\$ 29,826	\$ 31,026	\$ 31,575	\$ 29,645
005-4430.1041	Gas Tax P/T Social Security & Medicare	\$ 1,410	\$ 1,366	\$ 1,702	\$ 1,391
005-4430.1050	Gas Tax CalPERS Retirement	\$ 63,170	\$ 63,888	\$ 66,236	\$ 62,599
005-4430.1060	Gas Tax Health Insurance	\$ 142,844	\$ 152,656	\$ 148,019	\$ 143,400
005-4430.1070	Gas Tax F/T Workers Comp	\$ 37,659	\$ 41,473	\$ 43,542	\$ 41,797
005-4430.1071	Gas Tax P/T Workers Comp	\$ 1,320	\$ 1,488	\$ 2,789	\$ 1,621
005-4430.1080	Gas Tax LTD Insurance	\$ 792	\$ 960	\$ 1,044	\$ 917
005-4430.1091	Gas Tax Uniform Expense	\$ 4,447	\$ 5,000	\$ 5,314	\$ 5,250
005-4430.1095	Gas Tax Special Compensation	\$ 2,055	\$ 2,103	\$ 2,040	\$ 1,950
005-4430.2600	Gas Tax Unemployment Insurance	\$ -	\$ -	\$ 3,700	\$ -
005-4430.3000	Gas Tax Professional Services	\$ 582	\$ 500	\$ 500	\$ 500
005-4430.3140	Gas Tax Legal Services	\$ 420	\$ 500	\$ -	\$ 500
006-4456.		0 \$	\$ -	\$ -	\$ -
007-4450.5880	Manning Bridge Reconstruction	\$ -	\$ 10,354,212	\$ 10,354,212	\$ -
007-4450.5890	N Reed Reconstruction, Design & ROW	\$ 34,670	\$ 300,000	\$ 300,000	\$ 2,372,643
007-4450.6017	Reed at North Roundabout	\$ 7,727	\$ 5,000	\$ 5,000	\$ 412,250
007-4450.7050	Transfer from Fund 007 to Fund 006 Prior Year Street Project	\$ -	\$ -	\$ -	\$ 104,088
007-4450.7055	Transfer from Fund 007 to Fund 008 Prior Year Street Project	\$ -	\$ -	\$ -	\$ 90,007
007-4450.7057	Transfer from Fund 007 to Fund 111 Prior Year Street Project	\$ -	\$ -	\$ -	\$ 11,252
008-4455.		0 \$	\$ -	\$ -	\$ -
009-4710.1010	Transit F/T Salaries	\$ 150,834	\$ 173,271	\$ 143,000	\$ 150,403
009-4710.1020	Transit P/T Salaries	\$ 30,039	\$ 51,364	\$ 51,364	\$ 55,438
009-4710.1030	Transit O/T Salaries	\$ 1,642	\$ -	\$ 1,990	\$ -
009-4710.1040	Transit F/T Social Security & Medicare	\$ 11,098	\$ 13,340	\$ 10,470	\$ 11,598
009-4710.1041	Transit P/T Social Security & Medicare	\$ 2,302	\$ 3,929	\$ 3,929	\$ 4,241
009-4710.1050	Transit CalPERS Retirement	\$ 27,485	\$ 30,601	\$ 29,000	\$ 26,322
009-4710.1060	Transit Health Insurance	\$ 82,006	\$ 90,607	\$ 70,000	\$ 73,726
009-4710.1062	Transit P/T Health Insurance	\$ -	\$ -	\$ -	\$ 2,500
009-4710.1070	Transit F/T Workers Comp	\$ 12,614	\$ 16,010	\$ 12,400	\$ 13,677
009-4710.1071	Transit P/T Workers Comp	\$ 1,606	\$ 4,283	\$ 3,500	\$ 4,944
009-4710.1080	Transit LTD Insurance	\$ 314	\$ 419	\$ 390	\$ 364
009-4710.1091	Transit Uniform Expense	\$ 129	\$ 500	\$ 400	\$ 500
009-4710.1095	Transit Special Compensation	\$ 1,248	\$ 1,110	\$ 1,045	\$ 1,207
009-4710.2010	Transit Office Supplies	\$ 398	\$ 200	\$ 200	\$ 200
009-4710.2020	Transit Special Supplies	\$ 1,118	\$ 1,000	\$ 500	\$ 1,000
009-4710.2160	Transit Fuel	\$ -	\$ -	\$ 3,000	\$ 13,000
009-4710.2540	Transit Meetings & Conferences	\$ -	\$ 200	\$ 200	\$ 200
009-4710.2545	Transit Training & Education	\$ 24	\$ 1,000	\$ 500	\$ 500
009-4710.2550	Transit Telephone, Long Distance, Cellular Service	\$ 773	\$ 800	\$ 700	\$ 800
009-4710.2580	Transit Advertising	\$ 625	\$ 500	\$ 300	\$ 500
009-4710.3000	Transit Professional Services	\$ 63	\$ 1,000	\$ 200	\$ 500
009-4710.4010	Transit Mtce Contracts	\$ -	\$ -	\$ -	\$ -
010-4540.2020	LTF 3 Special Supplies	\$ 1,246	\$ 1,500	\$ 1,500	\$ 1,500
010-4540.2200	LTF 3 Sidewalk & Curb	\$ 12,197	\$ 23,000	\$ 17,000	\$ 23,000
010-4540.3000	LTF 3 Professional Services	\$ -	\$ 500	\$ 500	\$ 500
010-4540.6800	LTF 3 Community Center ADA Improvements	\$ -	\$ -	\$ -	\$ 3,500
011-4440.1010	LTF 8 F/T Salaries	\$ -	\$ -	\$ -	\$ 36,774
011-4440.1020	LTF 8 P/T Salaries	\$ -	\$ -	\$ -	\$ -
011-4440.1030	LTF 8 O/T Salaries	\$ -	\$ -	\$ -	\$ -
011-4440.1040	LTF 8 F/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ 2,813
011-4440.1041	LTF 8 P/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
011-4440.1050	LTF 8 CalPERS Retirement	\$ -	\$ -	\$ -	\$ 6,591
011-4440.1060	LTF 8 Health Insurance	\$ -	\$ -	\$ -	\$ 15,396
011-4440.1070	LTF 8 F/T Workers Comp	\$ -	\$ -	\$ -	\$ 4,895
011-4440.1071	LTF 8 P/T Workers Comp	\$ -	\$ -	\$ -	\$ -
011-4440.1080	LTF 8 LTD Insurance	\$ -	\$ -	\$ -	\$ 88
011-4440.1095	LTF 8 Special Compensation	\$ -	\$ -	\$ -	\$ -
011-4440.2010	LTF 8 Office Supplies	\$ 1,160	\$ 1,500	\$ 1,500	\$ 1,500
011-4440.2020	LTF 8 Special Supplies	\$ 15,389	\$ 15,000	\$ 15,000	\$ 15,000
011-4440.2040	LTF 8 Small Tools	\$ 4,970	\$ 5,000	\$ 5,000	\$ 5,000

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ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
011-4440.2120	LTF 8 Traffic Signs	\$ 28,542	\$ 30,000	\$ 35,000	\$ 40,000
011-4440.2170	LTF 8 Road Materials	\$ 12,183	\$ 15,000	\$ 15,000	\$ 100,000
011-4440.2200	LTF 8 Sidewalk & Curb	\$ 19,815	\$ 25,000	\$ 12,000	\$ 20,000
011-4440.2215	LTF 8 Street Striping	\$ 30,376	\$ 35,000	\$ 35,000	\$ 40,000
011-4440.2550	LTF 8 Telephone, Long Distance, Cellular Service	\$ 3,563	\$ 3,600	\$ 3,600	\$ 3,600
011-4440.2551	LTF 8 Emergency Telephone Notification Service	\$ 226	\$ 258	\$ 281	\$ 300
011-4440.2570	LTF 8 Electricity PG&E	\$ 165,919	\$ 135,000	\$ 147,000	\$ 135,000
011-4440.2635	LTF 8 Tree Trimming	\$ 3,227	\$ 6,000	\$ 6,000	\$ 6,000
011-4440.2680	LTF 8 Property & Irrigation District Taxes	\$ 565	\$ 1,100	\$ 542	\$ 1,100
011-4440.3000	LTF 8 Professional Services	\$ 1,663	\$ 2,000	\$ 1,000	\$ 2,000
011-4440.3007	LTF 8 Professional Development & Training	\$ 1,032	\$ 3,000	\$ 3,000	\$ 3,000
011-4440.3140	LTF 8 Legal Services	\$ 98	\$ 1,000	\$ 500	\$ 1,000
011-4440.4016	LTF 8 Internet Access	\$ 573	\$ 435	\$ 550	\$ 600
011-4440.4020	LTF 8 Equipment Repairs	\$ 11,842	\$ 12,000	\$ 12,000	\$ 12,000
011-4440.4022	LTF 8 Annual Software Licenses & Maintenance	\$ 551	\$ 1,270	\$ 500	\$ 1,270
011-4440.4025	LTF 8 Sprinkler Mtce	\$ -	\$ -	\$ 220	\$ -
011-4440.4027	LTF 8 Network Service Maintenance	\$ 2,858	\$ 2,695	\$ 3,300	\$ 2,695
011-4440.4031	LTF 8 Copier Maintenance	\$ 716	\$ 900	\$ 950	\$ 900
011-4440.4100	LTF 8 Traffic Signal Maintenance	\$ 15,626	\$ 15,000	\$ 15,000	\$ 15,000
011-4440.5880	LTF 8 Manning Bridge	\$ -	\$ 96,000	\$ -	\$ -
011-4440.6021	LTF 8 Computers	\$ 3,686	\$ 3,000	\$ 3,000	\$ 1,900
011-4440.6029	LTF 8 Slurry Seal	\$ 6,311	\$ 81,344	\$ -	\$ -
011-4440.6140	LTF 8 Vehicle	\$ -	\$ 30,000	\$ 31,993	\$ 25,000
011-4440.6481	LTF 8 Backhoe	\$ -	\$ 120,000	\$ 120,373	\$ -
011-4440.6482	LTF 8 Sign Press	\$ -	\$ 6,000	\$ 18,000	\$ -
011-4440.6484	LTF 8 Striper	\$ -	\$ 28,656	\$ 28,798	\$ -
011-4440.6510	LTF 8 Bobcat Attachment (Cold Planer)	\$ -	\$ -	\$ -	\$ 20,000
011-4440.6512	LTF 8 Dump Trailer for Asphalt	\$ -	\$ -	\$ -	\$ 10,000
011-4440.6514	LTF 8 Stencil Trailer	\$ -	\$ -	\$ -	\$ 10,000
011-4440.6516	LTF 8 Compaction Roller	\$ -	\$ -	\$ -	\$ 7,800
011-4440.6800	LTF 8 ADA Transition Plan Implementation	\$ -	\$ 20,000	\$ 20,000	\$ 10,000
011-4440.6843	LTF 8 South Frankwood Infill Project	\$ -	\$ 15,000	\$ 15,000	\$ -
011-4440.7010	LTF 8 Equipment Shop ISF Transfer	\$ 88,249	\$ 106,999	\$ 68,462	\$ 105,928
011-4440.7036	LTF 8 Slurry Seal Machine Financing (First Year Payment)	\$ -	\$ -	\$ -	\$ 45,000
011-4440.8020	LTF 8 Prior Year Purchase Orders	\$ 9,439	\$ 99,150	\$ 99,150	\$ -
014-4441.5242	FCTA FF SLC Lease for Manning Ave Bridge	\$ 384	\$ 384	\$ 384	\$ -
014-4441.5880	FCTA FF Manning Avenue Bridge Reconstruction	\$ 128,098	\$ 661,080	\$ 610,000	\$ 100,000
014-4441.5890	FCTA FF N Reed Recon	\$ 3,893	\$ 5,000	\$ 5,000	\$ 150,000
014-4441.6017	FCTA FF Reed at North Roundabout	\$ 1,457	\$ 5,000	\$ 5,000	\$ -
015-4442.5880	FCTA ADA Manning Avenue Bridge Reconstruction	\$ -	\$ 32,776	\$ 32,776	\$ -
016-4443.5880	FCTA Street Mtce Manning Avenue Bridge Reconstruction	\$ -	\$ 948,037	\$ 948,037	\$ 50,000
016-4443.5890	FCTA SM N Reed Construction	\$ -	\$ -	\$ -	\$ 210,000
017-4444.5890	FCTA FF N Reed Recon (Reedley Parkway Trail Mod./Upgrades)	\$ -	\$ -	\$ -	\$ 50,000
018-4445.		\$ 0	\$ -	\$ -	\$ -
024-4460.6246	CDBG Street Improvement Project No 13571	\$ 6,153	\$ 331,000	\$ 200,192	\$ -
024-4460.6247	CDBG Street Project No 14571	\$ -	\$ 377,914	\$ 100,000	\$ 223,013
027-4695.1010	Senior Nutrition F/T Salaries	\$ 16,858	\$ 17,103	\$ 14,850	\$ 17,036
027-4695.1020	Senior Nutrition P/T Salaries	\$ 1,735	\$ -	\$ -	\$ -
027-4695.1030	Senior Nutrition O/T Salaries	\$ -	\$ -	\$ -	\$ -
027-4695.1040	Senior Nutrition F/T Social Security & Medicare	\$ 1,182	\$ 1,308	\$ 1,245	\$ 1,303
027-4695.1050	Senior Nutrition CalPERS Retirement	\$ 2,534	\$ 2,502	\$ 930	\$ 1,065
027-4695.1060	Senior Nutrition Health Insurance	\$ 5,021	\$ 5,654	\$ 1,870	\$ 553
027-4695.1070	Senior Nutrition F/T Workers Comp	\$ 308	\$ 123	\$ 445	\$ 125
027-4695.1080	Senior Nutrition LTD Insurance	\$ 31	\$ 41	\$ 40	\$ 41
027-4695.2020	Senior Nutrition Special Supplies	\$ 6	\$ -	\$ -	\$ -
027-4695.2400	Senior Nutrition Equipment Purchase	\$ 128	\$ 1,155	\$ 1,155	\$ 1,155
027-4695.2415	Senior Nutrition Program Site Supplies (c1)	\$ 1,084	\$ 2,200	\$ 2,200	\$ 2,200
027-4695.2425	Senior Nutrition Office Supplies (c1)	\$ 76	\$ 100	\$ 100	\$ 100
027-4695.2430	Senior Nutrition Office Supplies (c2)	\$ -	\$ 10	\$ 10	\$ 10
027-4695.2440	Senior Nutrition Postage	\$ -	\$ 35	\$ 35	\$ 35
027-4695.2445	Senior Nutrition Printing	\$ -	\$ 190	\$ 190	\$ 190
027-4695.2900	Senior Nutrition Staff Travel (c1&c2)	\$ 82	\$ 70	\$ 70	\$ 70
027-4695.2910	Senior Nutrition Staff Training C1	\$ -	\$ 57	\$ 57	\$ 57
027-4695.4020	Senior Nutrition Equipment Repairs	\$ -	\$ 78	\$ 78	\$ 78
029-4123.6560	PEG Council Chambers Audio / Video Improvements	\$ 1,080	\$ 46,500	\$ 6,500	\$ 55,000
030-4680.1010	Landscape District F/T Salaries	\$ 23,766	\$ 20,829	\$ 20,500	\$ 21,904
030-4680.1020	Landscape District P/T Salaries	\$ 11,868	\$ 25,276	\$ 24,900	\$ 26,613
030-4680.1030	Landscape District O/T Salaries	\$ 46	\$ -	\$ 34	\$ -
030-4680.1040	Landscape District F/T Social Security & Medicare	\$ 1,990	\$ 1,600	\$ 1,490	\$ 1,682

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
030-4680.1041	Landscape District P/T Social Security & Medicare	\$ 703	\$ 1,934	\$ 1,905	\$ 2,036
030-4680.1050	Landscape District CalPERS Retirement	\$ 4,382	\$ 3,641	\$ 3,972	\$ 3,791
030-4680.1060	Landscape District Health Insurance	\$ 12,171	\$ 9,391	\$ 8,698	\$ 10,029
030-4680.1070	Landscape District F/T Workers Comp	\$ 3,100	\$ 2,603	\$ 2,630	\$ 2,927
030-4680.1071	Landscape District P/T Workers Comp	\$ 1,168	\$ 2,108	\$ 2,217	\$ 2,373
030-4680.1080	Landscape District LTD Insurance	\$ 51	\$ 50	\$ 55	\$ 53
030-4680.1091	Landscape District Uniform Expense	\$ 694	\$ 300	\$ 300	\$ 300
030-4680.1095	Landscape District Special Compensation	\$ 85	\$ 84	\$ 75	\$ 84
030-4680.2020	Landscape District Special Supplies	\$ 896	\$ 800	\$ 800	\$ 800
030-4680.2210	Landscape District Zone A	\$ 136	\$ 150	\$ 150	\$ 150
030-4680.2220	Landscape District Zone B	\$ 50	\$ 50	\$ 191	\$ 50
030-4680.2230	Landscape District Zone C	\$ -	\$ -	\$ -	\$ -
030-4680.2280	Landscape District Zone D	\$ 180	\$ 150	\$ 150	\$ 150
030-4680.2285	Landscape District Zone E	\$ 730	\$ 350	\$ 350	\$ 350
030-4680.2290	Landscape District Zone F	\$ 221	\$ 1,000	\$ 1,000	\$ 1,000
030-4680.2295	Landscape District Zone G	\$ 1,273	\$ 2,000	\$ 2,000	\$ 2,000
030-4680.2300	Landscape District Zone H	\$ 200	\$ 100	\$ 100	\$ 100
030-4680.2305	Landscape District Zone I	\$ 318	\$ 1,000	\$ 1,000	\$ 1,000
030-4680.2306	Landscape District Zone J	\$ 963	\$ 1,500	\$ 1,250	\$ 1,500
030-4680.2307	Landscape District Zone K	\$ 150	\$ 150	\$ 186	\$ 150
030-4680.2308	Landscape District Zone L	\$ -	\$ 200	\$ 200	\$ 200
030-4680.2309	Landscape District Zone M	\$ -	\$ 150	\$ 150	\$ 150
030-4680.2311	Landscape District Zone N	\$ 921	\$ 150	\$ 150	\$ 150
030-4680.2312	Landscape District Zone O	\$ -	\$ 150	\$ 150	\$ 150
030-4680.2313	Landscape District Zone P	\$ 2,309	\$ 3,500	\$ 3,000	\$ 3,500
030-4680.2315	Landscape District Zone R	\$ 7,720	\$ 5,000	\$ 7,030	\$ 5,000
030-4680.2316	Landscape District Zone S	\$ -	\$ -	\$ -	\$ 1,000
030-4680.2317	Landscape District Zone T	\$ 166	\$ 150	\$ 150	\$ 150
030-4680.2318	Landscape District Zone U	\$ -	\$ 150	\$ 150	\$ 150
030-4680.2550	Landscape District Telephone	\$ 38	\$ 50	\$ 50	\$ 50
030-4680.2580	Landscape District Advertising	\$ 799	\$ 500	\$ -	\$ 500
030-4680.2600	Landscape Unemployment Insurance	\$ -	\$ -	\$ 15	\$ -
030-4680.3000	Landscape District Professional Services	\$ 60,359	\$ 65,000	\$ 65,000	\$ 72,000
030-4680.3140	Landscape District Legal Services	\$ 616	\$ -	\$ -	\$ -
030-4680.4031	Landscape District Copier Lease	\$ -	\$ -	\$ -	\$ -
032-4683.3000	CFD Professional Services	\$ 4,537	\$ 6,540	\$ 6,540	\$ 6,540
032-4683.3001	CFD General Fund Administration Costs	\$ 11,097	\$ -	\$ -	\$ 11,413
032-4683.3051	CFD Fire Salaries & Operational Costs	\$ 70,950	\$ 93,288	\$ 93,288	\$ 95,947
032-4683.3052	CFD Police Salaries & Operational Costs	\$ 350,020	\$ 385,235	\$ 385,235	\$ 417,214
032-4683.3053	CFD Parks Salaries & Operational Costs	\$ 42,570	\$ 44,804	\$ 44,804	\$ 46,081
032-4683.3140	CFD Legal Services	\$ -	\$ -	\$ -	\$ -
034-4470.2010	Streetscape Office Supplies	\$ -	\$ -	\$ 170	\$ -
034-4470.2020	Streetscape Special Supplies	\$ 1,117	\$ 1,000	\$ 1,000	\$ 1,000
034-4470.2570	Streetscape Electrical	\$ -	\$ 400	\$ 400	\$ 400
034-4470.3000	Streetscape Professional Services	\$ -	\$ -	\$ -	\$ -
034-4470.3100	Streetscape Mtce Contract	\$ 13,898	\$ 13,500	\$ 13,500	\$ 13,500
034-4470.3140	Streetscape Legal Services	\$ 112	\$ -	\$ -	\$ -
034-4470.4010	Streetscape Mtce Contract	\$ -	\$ -	\$ 50	\$ -
034-4470.4020	Streetscape Equipment Repairs	\$ -	\$ 500	\$ 250	\$ 500
034-4470.5275	Streetscape Tree Well Reconstruction	\$ -	\$ 5,000	\$ 5,000	\$ -
034-4470.5420	Streetscape General Improvements	\$ -	\$ -	\$ -	\$ 20,000
034-4470.6290	Streetscape Tree Replacement	\$ 375	\$ 2,000	\$ 1,000	\$ 2,000
034-4470.6329	Streetscape Street Benches	\$ -	\$ 500	\$ 507	\$ 550
041-4730.1010	Airport F/T Salaries	\$ 22,706	\$ 17,977	\$ 18,950	\$ 23,904
041-4730.1020	Airport P/T Salaries	\$ 50	\$ 1,500	\$ -	\$ 1,500
041-4730.1030	Airport O/T Salaries	\$ -	\$ -	\$ -	\$ -
041-4730.1040	Airport F/T Social Security & Medicare	\$ 1,744	\$ 1,396	\$ 1,482	\$ 1,856
041-4730.1041	Airport P/T Social Security & Medicare	\$ 4	\$ 115	\$ -	\$ 115
041-4730.1050	Airport CalPERS Retirement	\$ 3,827	\$ 2,678	\$ 2,974	\$ 3,420
041-4730.1060	Airport Health Insurance	\$ 4,349	\$ 3,659	\$ 3,726	\$ 4,701
041-4730.1070	Airport F/T Workers Comp	\$ 510	\$ 407	\$ 443	\$ 640
041-4730.1071	Airport P/T Workers Comp	\$ 6	\$ 125	\$ -	\$ 134
041-4730.1080	Airport LTD Insurance	\$ 49	\$ 44	\$ 55	\$ 58
041-4730.1091	Airport Uniform Expense	\$ 50	\$ 50	\$ -	\$ 50
041-4730.1095	Airport Special Compensation	\$ 362	\$ 270	\$ 265	\$ 360
041-4730.2010	Airport Office Supplies	\$ 277	\$ 300	\$ 200	\$ 200
041-4730.2020	Airport Special Supplies	\$ 924	\$ 1,000	\$ 500	\$ 1,000
041-4730.2133	Airport Fuel Av Gas	\$ 73,817	\$ 80,000	\$ 80,000	\$ 80,000
041-4730.2134	Airport Fuel Jet A	\$ 23,243	\$ 25,000	\$ 25,335	\$ 25,000

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
041-4730.2136	Airport Fuel Operations & Supplies	\$ 3,474	\$ 2,500	\$ 4,000	\$ 4,000
041-4730.2138	Airport Fuel Sales Tax	\$ 10,562	\$ 10,000	\$ 10,000	\$ 10,000
041-4730.2510	Airport Insurance General Liability	\$ 6,490	\$ 6,500	\$ 6,500	\$ 6,500
041-4730.2540	Airport Meetings & Conferences	\$ 897	\$ 900	\$ 900	\$ 1,000
041-4730.2550	Airport Telephone, Long Distance, Cellular Service	\$ 371	\$ 300	\$ 890	\$ 900
041-4730.2570	Airport Electricity PG&E	\$ 5,940	\$ 5,600	\$ 6,600	\$ 5,800
041-4730.2580	Airport Advertising	\$ 1,284	\$ 200	\$ 200	\$ 200
041-4730.2680	Airport Property & Irrigation District Taxes	\$ 1,848	\$ 2,000	\$ 1,753	\$ 2,000
041-4730.3000	Airport Professional Services	\$ 8,347	\$ 7,000	\$ 7,000	\$ 4,000
041-4730.3140	Airport Legal Services	\$ 140	\$ 500	\$ -	\$ 500
041-4730.4010	Airport Mtce Contracts	\$ 124	\$ -	\$ 66	\$ 3,000
041-4730.4016	Airport Internet Support	\$ 1,799	\$ 1,920	\$ 1,920	\$ 2,000
041-4730.4020	Airport Equipment Repairs	\$ 2,009	\$ 1,000	\$ 2,000	\$ 2,000
041-4730.4028	Airport Site Mtce	\$ 4,650	\$ 4,000	\$ 4,000	\$ 4,000
041-4730.5500	Airport Security Fencing	\$ -	\$ -	\$ 6,000	\$ -
041-4730.6303	Airport Security Fencing Construction Phase #1 City Match	\$ -	\$ 11,100	\$ 11,100	\$ -
041-4730.6304	Airport Security Fencing Construction Phase #1 FAA Share	\$ -	\$ 181,800	\$ 181,800	\$ -
041-4730.6305	Airport Security Fencing Construction Phase #1 State Match	\$ -	\$ 9,100	\$ 9,100	\$ -
041-4730.6430	Airport Security Fencing Construction Phase #2 FAA Share	\$ -	\$ -	\$ -	\$ 222,300
041-4730.6431	Airport Security Fencing Construction Phase #2 City Match	\$ -	\$ -	\$ -	\$ 13,500
041-4730.6432	Airport Security Fencing Construction Phase #2 State Match	\$ -	\$ -	\$ -	\$ 11,200
041-4730.7023	Airport Loan Payment to GF Reserves 002	\$ -	\$ 30,094	\$ 30,094	\$ 30,094
049-4501.6412	Water Capital Central Valley Transportation Center - Water Main Connection	\$ -	\$ 50,000	\$ 50,000	\$ -
049-4501.6414	Water Capital Fire Hydrant Installation Project	\$ -	\$ 15,000	\$ -	\$ 15,000
049-4501.6416	Water Capital Portable Standby Generator	\$ -	\$ 150,000	\$ -	\$ -
049-4501.6418	Water Capital SCADA Master Plan Implementation	\$ -	\$ 65,000	\$ -	\$ 50,000
049-4501.6419	Water Capital Walk Behind Concrete Saw	\$ -	\$ 10,000	\$ 3,500	\$ -
049-4501.6420	Water Capital Vactor Trailer	\$ -	\$ 65,000	\$ -	\$ -
049-4501.6508	Water Capital GAC Carbon Media Replacement	\$ -	\$ -	\$ -	\$ 50,000
049-4501.6652	Water Capital Tower Master Plan (Downtown Towers)	\$ -	\$ -	\$ -	\$ 25,000
050-4150.1010	Water Admin Svcs F/T Salaries	\$ 98,792	\$ 100,516	\$ 102,695	\$ 93,320
050-4150.1020	Water Admin Svcs P/T Salaries	\$ 16,902	\$ 18,914	\$ 18,765	\$ 18,914
050-4150.1030	Water Admin Svcs O/T Salaries	\$ 117	\$ -	\$ 7	\$ -
050-4150.1040	Water Admin Svcs F/T Social Security & Medicare	\$ 7,388	\$ 7,749	\$ 7,872	\$ 7,192
050-4150.1041	Water Admin Svcs P/T Social Security & Medicare	\$ 1,320	\$ 1,447	\$ 1,446	\$ 1,447
050-4150.1050	Water Admin Svcs CalPERS Retirement	\$ 16,828	\$ 14,241	\$ 16,014	\$ 12,826
050-4150.1060	Water Admin Svcs Health Insurance	\$ 27,120	\$ 28,149	\$ 25,535	\$ 22,704
050-4150.1066	Water Admin Svcs Retiree Medicare Medical Plans	\$ 17,892	\$ 36,000	\$ 32,500	\$ 21,600
050-4150.1067	Water Admin Svcs Retiree Non Medicare Plans	\$ 21,353	\$ 40,000	\$ 33,500	\$ 24,000
050-4150.1068	Water Admin Svcs CalPERS Retiree Benefit Trust Future Medical Premiums	\$ -	\$ -	\$ -	\$ 6,840
050-4150.1070	Water Admin Svcs F/T Workers Comp	\$ 710	\$ 730	\$ 776	\$ 689
050-4150.1071	Water Admin Svcs P/T Workers Comp	\$ 150	\$ 91	\$ 136	\$ 93
050-4150.1080	Water Admin Svcs LTD Insurance	\$ 217	\$ 243	\$ 277	\$ 226
050-4150.1095	Water Admin Svcs Special Compensation	\$ 926	\$ 774	\$ 714	\$ 698
050-4150.2010	Water Admin Svcs Office Supplies	\$ 3,086	\$ 4,600	\$ 4,600	\$ 4,600
050-4150.2011	Water Admin Svcs Postage and Postage Meter	\$ 11,648	\$ 11,500	\$ 15,455	\$ 15,500
050-4150.2021	Water Admin Svcs Utility Billing Supplies	\$ 3,466	\$ 4,800	\$ 4,800	\$ 4,800
050-4150.2150	Water Admin Svcs Publications	\$ -	\$ -	\$ -	\$ -
050-4150.2530	Water Admin Svcs Memberships	\$ 181	\$ 200	\$ 200	\$ 200
050-4150.2540	Water Admin Svcs Meetings & Conferences	\$ 228	\$ 500	\$ 550	\$ 500
050-4150.2550	Water Admin Svcs Telephone, Long Distance, Cellular Service	\$ 815	\$ 850	\$ 600	\$ 600
050-4150.2551	Water Admin Svcs Emergency Telephone Notification Service	\$ 296	\$ 340	\$ 370	\$ 370
050-4150.2560	Water Admin Svcs Natural Gas	\$ 77	\$ 100	\$ 100	\$ 100
050-4150.2570	Water Admin Svcs Electricity PG&E	\$ 1,244	\$ 1,300	\$ 1,300	\$ 1,300
050-4150.2590	Water Admin Svcs CSJVRMA Insurance	\$ 77,597	\$ 77,560	\$ 58,730	\$ 76,213
050-4150.2592	Water Admin Svcs CSJVRMA Special Assessment	\$ -	\$ -	\$ -	\$ 24,000
050-4150.2600	Water Admin Svcs Unemployment Insurance	\$ 7,030	\$ 5,500	\$ 1,000	\$ 150
050-4150.2850	Water Admin Svcs Employee Service & Retirement Awards	\$ -	\$ 700	\$ 620	\$ 700
050-4150.3000	Water Admin Svcs Professional Services	\$ 7,191	\$ 8,000	\$ 8,000	\$ 8,000
050-4150.3002	Water Admin Svcs Online Utility Payment Fees	\$ 14,306	\$ 18,500	\$ 18,500	\$ 18,500
050-4150.3012	Water Admin Svcs Paylocity	\$ 6,053	\$ 6,500	\$ 6,500	\$ 6,500
050-4150.3037	Water Admin Svcs Utility Datavault Offsite Record Storage	\$ 1,035	\$ 1,000	\$ 1,180	\$ 1,000
050-4150.3049	Water Admin Svcs Fire Services - Governmental Property	\$ 7,110	\$ 13,284	\$ 13,284	\$ 13,284
050-4150.3120	Water Admin Svcs Management Services	\$ 155,340	\$ 155,340	\$ 120,340	\$ 120,340
050-4150.3125	Water Admin Svcs Police Services - Calls For Service	\$ 10,667	\$ 14,152	\$ 14,152	\$ 14,152
050-4150.3140	Water Admin Svcs Legal Services	\$ -	\$ -	\$ 350	\$ -
050-4150.4010	Water Admin Svcs Mtce Contracts	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500
050-4150.4012	Water Admin Svcs Credit Card Machine Fees	\$ 4,493	\$ 4,200	\$ 7,000	\$ 7,000
050-4150.4016	Water Admin Svcs Internet Access	\$ 156	\$ 150	\$ 195	\$ 200

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
050-4150.4020	Water Admin Svcs Equipment Repairs	\$ -	\$ -	\$ -	\$ -
050-4150.4022	Water Admin Svcs Annual Software Licenses & Maintenance	\$ 976	\$ 500	\$ 631	\$ 650
050-4150.4027	Water Admin Svcs Network Service Maintenance	\$ 1,651	\$ 1,650	\$ 1,900	\$ 1,800
050-4150.4031	Water Admin Svcs Copy Machine Lease / Mtce	\$ 2,823	\$ 3,225	\$ 3,450	\$ 3,225
050-4150.4037	Water Admin Svcs Accounting Software Annual Contract	\$ 5,491	\$ 6,000	\$ 6,690	\$ 6,400
050-4150.6021	Water Admin Svcs Computers	\$ 1,774	\$ 1,200	\$ 975	\$ 500
050-4150.7135	Water Admin Svcs Debt Service (Bonds)	\$ 970,660	\$ 960,000	\$ 940,000	\$ 768,000
050-4402.1010	Water Engineering F/T Salaries	\$ 272	\$ 88,966	\$ 71,565	\$ 72,358
050-4402.1020	Water Engineering P/T Salaries	\$ -	\$ -	\$ -	\$ -
050-4402.1030	Water Engineering O/T Salaries	\$ -	\$ -	\$ 81	\$ -
050-4402.1040	Water Engineering F/T Social Security & Medicare	\$ 22	\$ 6,883	\$ 5,616	\$ 5,581
050-4402.1041	Water Engineering P/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
050-4402.1050	Water Engineering CalPERS Retirement	\$ 49	\$ 13,195	\$ 11,576	\$ 9,699
050-4402.1060	Water Engineering Health Insurance	\$ -	\$ 18,044	\$ 16,747	\$ 17,124
050-4402.1070	Water Engineering F/T Workers Comp	\$ 7	\$ 2,202	\$ 1,794	\$ 1,857
050-4402.1071	Water Engineering P/T Workers Comp	\$ -	\$ -	\$ -	\$ -
050-4402.1080	Water Engineering LTD Insurance	\$ -	\$ 216	\$ 190	\$ 175
050-4402.1095	Water Engineering Special Compensation	\$ 24	\$ 1,005	\$ 767	\$ 600
050-4402.2600	Water Engineering Unemployment Insurance	\$ -	\$ -	\$ 500	\$ -
050-4500.1010	Water F/T Salaries	\$ 429,457	\$ 360,311	\$ 383,880	\$ 382,463
050-4500.1020	Water P/T Salaries	\$ 22,892	\$ 33,776	\$ 31,160	\$ 31,000
050-4500.1030	Water O/T Salaries	\$ 11,932	\$ 12,000	\$ 12,000	\$ 12,000
050-4500.1040	Water F/T Social Security & Medicare	\$ 33,819	\$ 28,597	\$ 30,285	\$ 30,281
050-4500.1041	Water P/T Social Security & Medicare	\$ 2,422	\$ 2,584	\$ 2,385	\$ 2,372
050-4500.1050	Water CalPERS Retirement	\$ 67,295	\$ 53,310	\$ 60,830	\$ 64,650
050-4500.1060	Water Health Insurance	\$ 147,471	\$ 136,512	\$ 131,700	\$ 138,090
050-4500.1070	Water F/T Workers Comp	\$ 40,090	\$ 42,112	\$ 44,525	\$ 48,649
050-4500.1071	Water P/T Workers Comp	\$ 2,920	\$ 2,816	\$ 2,925	\$ 2,765
050-4500.1080	Water LTD Insurance	\$ 878	\$ 868	\$ 990	\$ 921
050-4500.1091	Water Uniform Expense	\$ 3,830	\$ 4,600	\$ 4,600	\$ 4,600
050-4500.1095	Water Special Compensation	\$ 2,452	\$ 1,500	\$ 1,401	\$ 1,368
050-4500.2010	Water Office Supplies	\$ 2,555	\$ 5,000	\$ 3,000	\$ 3,000
050-4500.2020	Water Special Supplies	\$ 42,258	\$ 35,000	\$ 25,000	\$ 25,000
050-4500.2025	Water Lab Supplies	\$ 4,054	\$ 4,000	\$ 4,000	\$ 4,000
050-4500.2040	Water Small Tools	\$ 8,589	\$ 7,500	\$ 6,000	\$ 6,000
050-4500.2150	Water Publications	\$ -	\$ -	\$ -	\$ -
050-4500.2170	Water Road Materials	\$ -	\$ 50,000	\$ 20,000	\$ 25,000
050-4500.2240	Water Meters & Boxes	\$ 67,047	\$ 125,000	\$ 75,000	\$ 125,000
050-4500.2265	Water Chlorine	\$ 25,903	\$ 50,000	\$ 30,000	\$ 35,000
050-4500.2530	Water Membership	\$ 8,819	\$ 11,000	\$ 9,200	\$ 9,200
050-4500.2550	Water Telephone, Long Distance, Cellular Service	\$ 4,816	\$ 5,500	\$ 4,800	\$ 5,000
050-4500.2551	Water Emergency Telephone Notification Service	\$ 305	\$ 350	\$ 350	\$ 350
050-4500.2560	Water Natural Gas	\$ 954	\$ 2,000	\$ 1,000	\$ 1,000
050-4500.2570	Water Electricity PG&E	\$ 371,433	\$ 400,000	\$ 400,000	\$ 400,000
050-4500.2600	Water Unemployment	\$ -	\$ -	\$ 700	\$ -
050-4500.2680	Water Property & Irrigation District Taxes	\$ 27	\$ 30	\$ 38	\$ 40
050-4500.3000	Water Professional Services	\$ 52,631	\$ 75,000	\$ 60,000	\$ 60,000
050-4500.3007	Water Professional Development & Training	\$ 2,953	\$ 5,000	\$ 3,000	\$ 3,000
050-4500.3035	Water Lab Testing	\$ 9,875	\$ 15,000	\$ 15,000	\$ 15,000
050-4500.3042	Water ELAP Certification	\$ 954	\$ 1,000	\$ 953	\$ 1,000
050-4500.3045	Water Certifications	\$ 470	\$ 1,000	\$ 952	\$ 1,000
050-4500.3140	Water Mtce Legal Services	\$ 2,610	\$ 5,500	\$ 500	\$ 2,500
050-4500.3145	Water Conservation - Landscape Audit Program UWIMP	\$ -	\$ 2,000	\$ -	\$ 2,000
050-4500.3148	Water Conservation Low Flow Toilet Program UWIMP	\$ -	\$ 2,000	\$ 500	\$ 2,000
050-4500.3150	Water Conservation Public Education Program UWIMP	\$ -	\$ 2,000	\$ 1,000	\$ 2,000
050-4500.3153	Water Conservation Certification UWIMP	\$ -	\$ 600	\$ -	\$ 600
050-4500.4010	Water Mtce Contracts	\$ 142	\$ -	\$ 45	\$ -
050-4500.4016	Water Internet Access	\$ 816	\$ 800	\$ 1,000	\$ 800
050-4500.4020	Water Equipment Repairs	\$ 745	\$ 5,000	\$ 1,000	\$ 2,000
050-4500.4022	Water Annual Software Licenses & Maintenance	\$ 1,804	\$ 3,200	\$ 1,650	\$ 1,000
050-4500.4023	Water Well Repairs	\$ 24,458	\$ 125,000	\$ 175,000	\$ 100,000
050-4500.4027	Water Network Service Maintenance	\$ 6,123	\$ 5,100	\$ 7,000	\$ 5,100
050-4500.4030	Water Building Repairs	\$ 14	\$ 2,000	\$ 2,000	\$ 1,000
050-4500.4031	Water Copy Machine Lease / Mtce	\$ 1,582	\$ 1,000	\$ 2,075	\$ 1,000
050-4500.5260	Water Tower Sport Park Construction	\$ 208,318	\$ 707,095	\$ 114,671	\$ -
050-4500.5261	Water Tower Sports Park Other Improvements	\$ 301,234	\$ 707,094	\$ 805,578	\$ -
050-4500.5318	Water Tower	\$ -	\$ -	\$ 76,729	\$ -
050-4500.5320	Water Tower	\$ -	\$ -	\$ 32,084	\$ -
050-4500.5437	Water GIS Software	\$ 13	\$ 50	\$ 50	\$ -

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
050-4500.5910	Water Automatic Transfer Switch	\$ -	\$ 5,000	\$ -	\$ -
050-4500.6021	Water Computer	\$ 1,467	\$ 5,000	\$ 5,000	\$ 5,000
050-4500.7010	Water Equipment Shop ISF Transfer	\$ 43,648	\$ 60,602	\$ 33,371	\$ 41,323
050-4500.7044	Water Transfer To Water Capital (Fund 049)	\$ -	\$ 605,000	\$ 184,500	\$ -
050-4500.7205	Water Meter / Radio Debt Service	\$ 84,681	\$ 327,000	\$ 83,432	\$ 83,432
050-4500.8020	Water Prior Year Purchase Orders	\$ 12,997	\$ 39,695	\$ 39,438	\$ -
051-4515.5021	Sewer Capital Stanley-Olson Sewer Main Replacement	\$ -	\$ -	\$ -	\$ 200,000
051-4515.5024	Sewer Capital SCADA Master Plan	\$ -	\$ -	\$ -	\$ 50,000
051-4515.6045	Sewer Capital Security Upgrades	\$ -	\$ -	\$ -	\$ 17,500
051-4515.6781	Sewer Capital Clarifier Rehabilitation	\$ -	\$ 230,000	\$ 230,000	\$ -
051-4515.6783	Sewer Capital Central Valley Transportation Center - Sewer Main Connection	\$ -	\$ 30,000	\$ 30,000	\$ -
051-4515.6811	Sewer Capital Operator Work Stations	\$ -	\$ 16,000	\$ 16,000	\$ 5,000
051-4515.6814	Sewer Capital Automated Valve Gates	\$ -	\$ 8,000	\$ 8,000	\$ -
051-4515.6816	Sewer Capital Collection CCTV System	\$ -	\$ 200,000	\$ 175,000	\$ -
052-4153.1010	Sewer Admin Svcs F/T Salaries	\$ 95,740	\$ 113,260	\$ 114,620	\$ 136,280
052-4153.1020	Sewer Admin Svcs P/T Salaries	\$ 17,332	\$ 18,914	\$ 18,695	\$ 18,914
052-4153.1030	Sewer Admin Svcs O/T Salaries	\$ 117	\$ -	\$ 7	\$ -
052-4153.1040	Sewer Admin Svcs F/T Social Security & Medicare	\$ 7,158	\$ 8,738	\$ 8,836	\$ 10,502
052-4153.1041	Sewer Admin Svcs P/T Social Security & Medicare	\$ 1,341	\$ 1,447	\$ 1,442	\$ 1,447
052-4153.1050	Sewer Admin Svcs CalPERS Retirement	\$ 16,301	\$ 15,824	\$ 17,658	\$ 17,856
052-4153.1060	Sewer Admin Svcs Health Insurance	\$ 26,036	\$ 30,664	\$ 26,567	\$ 28,743
052-4153.1066	Sewer Admin Svcs Retiree Medicare Medical Plans	\$ 17,892	\$ 36,000	\$ 32,500	\$ 43,200
052-4153.1067	Sewer Admin Svcs Retiree Non Medicare Medical Plans	\$ 21,353	\$ 40,000	\$ 33,500	\$ 48,000
052-4153.1068	Sewer Admin Svcs CalPERS Retiree Benefit Trust Future Medical Premiums	\$ -	\$ -	\$ -	\$ 13,680
052-4153.1070	Sewer Admin Svcs F/T Workers Comp	\$ 688	\$ 823	\$ 868	\$ 1,007
052-4153.1071	Sewer Admin Svcs P/T Workers Comp	\$ 155	\$ 91	\$ 136	\$ 93
052-4153.1080	Sewer Admin Svcs LTD Insurance	\$ 210	\$ 274	\$ 304	\$ 329
052-4153.1095	Sewer Admin Svcs Special Compensation	\$ 875	\$ 961	\$ 894	\$ 999
052-4153.2010	Sewer Admin Svcs Office Supplies	\$ 3,140	\$ 4,600	\$ 4,600	\$ 4,600
052-4153.2011	Sewer Admin Svcs Postage & Postage Meter	\$ 10,366	\$ 10,000	\$ 12,446	\$ 13,000
052-4153.2021	Sewer Admin Svcs Utility Billing Supplies	\$ 3,466	\$ 4,800	\$ 4,800	\$ 4,800
052-4153.2150	Sewer Admin Svcs Publications	\$ -	\$ -	\$ -	\$ -
052-4153.2530	Sewer Admin Svcs Memberships	\$ 205	\$ 200	\$ 200	\$ 200
052-4153.2540	Sewer Admin Svcs Meetings & Conferences	\$ 203	\$ 500	\$ 550	\$ 750
052-4153.2550	Sewer Admin Svcs Telephone, Long Distance, Cellular Service	\$ 1,087	\$ 850	\$ 595	\$ 600
052-4153.2551	Sewer Admin Svcs Emergency Telephone Notification Service	\$ 296	\$ 340	\$ 370	\$ 370
052-4153.2560	Sewer Admin Svcs Natural Gas	\$ 77	\$ 100	\$ 100	\$ 100
052-4153.2570	Sewer Admin Svcs Electricity PG&E	\$ 1,142	\$ 1,100	\$ 1,500	\$ 1,500
052-4153.2590	Sewer Admin Svcs CSJVRMA Insurance	\$ 77,597	\$ 106,645	\$ 117,460	\$ 152,426
052-4153.2592	Sewer Admin Svcs CSJVRMA Special Assessment	\$ -	\$ -	\$ -	\$ 48,000
052-4153.2600	Sewer Admin Svcs Unemployment Insurance	\$ 7,030	\$ 5,500	\$ 1,000	\$ 100
052-4153.2850	Sewer Admin Svcs Employee Service & Retirement Awards	\$ -	\$ 700	\$ 620	\$ 700
052-4153.3000	Sewer Admin Svcs Professional Services	\$ 7,191	\$ 8,000	\$ 9,000	\$ 9,850
052-4153.3002	Sewer Admin Svcs Online Utility Payment Fees	\$ 14,306	\$ 18,500	\$ 16,000	\$ 16,000
052-4153.3012	Sewer Admin Svcs Paylocity	\$ 6,053	\$ 6,500	\$ 6,500	\$ 6,500
052-4153.3037	Sewer Admin Svcs Datavault Offsite Record Storage	\$ 1,035	\$ 1,000	\$ 1,205	\$ 1,200
052-4153.3049	Sewer Admin Svcs Fire Services - Governmental Property	\$ 2,727	\$ 2,975	\$ 2,975	\$ 2,975
052-4153.3120	Sewer Admin Svcs Management Services	\$ 155,340	\$ 155,340	\$ 172,840	\$ 172,840
052-4153.3125	Sewer Admin Svcs Police Services - Calls For Service	\$ 10,667	\$ 14,152	\$ 14,152	\$ 14,152
052-4153.3140	Sewer Admin Svcs Legal Services	\$ -	\$ -	\$ 300	\$ -
052-4153.4010	Sewer Admin Svcs Mtce Contracts	\$ 3,001	\$ 3,500	\$ 3,500	\$ 3,500
052-4153.4012	Sewer Admin Svcs Credit Card Machine Fees	\$ 4,493	\$ 4,200	\$ 5,926	\$ 6,000
052-4153.4016	Sewer Admin Svcs Internet Access	\$ 210	\$ 200	\$ 200	\$ 200
052-4153.4020	Sewer Admin Svcs Equipment Repairs	\$ -	\$ -	\$ -	\$ -
052-4153.4022	Sewer Admin Svcs Annual Software Licenses & Maintenance	\$ 976	\$ 500	\$ 631	\$ 650
052-4153.4027	Sewer Admin Svcs Network Service Maintenance	\$ 1,935	\$ 2,050	\$ 1,850	\$ 1,800
052-4153.4031	Sewer Admin Svcs Copy Machine Lease / Mtce	\$ 3,520	\$ 3,900	\$ 4,020	\$ 3,900
052-4153.4037	Sewer Admin Svcs Accounting Software Annual Contract	\$ 5,491	\$ 6,000	\$ 6,700	\$ 6,300
052-4153.6021	Sewer Admin Svcs Computers	\$ 1,774	\$ 1,200	\$ 1,200	\$ 1,200
052-4153.7130	Sewer Admin Svcs Debt Service (Bonds & SRF)	\$ 2,305,096	\$ 2,185,000	\$ 2,185,000	\$ 2,010,000
052-4404.1010	Sewer Engineering F/T Salaries	\$ 272	\$ 88,966	\$ 71,565	\$ 103,817
052-4404.1020	Sewer Engineering P/T Salaries	\$ -	\$ -	\$ -	\$ -
052-4404.1030	Sewer Engineering O/T Salaries	\$ -	\$ -	\$ 81	\$ -
052-4404.1040	Sewer Engineering F/T Social Security & Medicare	\$ 22	\$ 6,883	\$ 5,616	\$ 8,011
052-4404.1041	Sewer Engineering P/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
052-4404.1050	Sewer Engineering CalPERS Retirement	\$ 49	\$ 13,195	\$ 11,576	\$ 13,883
052-4404.1060	Sewer Engineering Health Insurance	\$ -	\$ 18,044	\$ 16,747	\$ 25,186
052-4404.1070	Sewer Engineering F/T Workers Comp	\$ 7	\$ 2,202	\$ 1,794	\$ 2,639
052-4404.1071	Sewer Engineering P/T Workers Comp	\$ -	\$ -	\$ -	\$ -

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
052-4404.1080	Sewer Engineering LTD Insurance	\$ -	\$ 216	\$ 190	\$ 251
052-4404.1095	Sewer Engineering Special Compensation	\$ 24	\$ 1,005	\$ 767	\$ 900
052-4404.2600	Sewer Engineering Unemployment Insurance	\$ -	\$ -	\$ 500	\$ -
052-4510.1010	Sewer F/T Salaries	\$ 469,689	\$ 384,325	\$ 422,634	\$ 426,412
052-4510.1020	Sewer P/T Salaries	\$ 16,558	\$ -	\$ -	\$ -
052-4510.1030	Sewer O/T Salaries	\$ 8,668	\$ 7,500	\$ 9,447	\$ 8,000
052-4510.1040	Sewer F/T Social Security & Medicare	\$ 36,881	\$ 30,212	\$ 33,579	\$ 33,475
052-4510.1041	Sewer P/T Social Security & Medicare	\$ 1,396	\$ -	\$ -	\$ -
052-4510.1050	Sewer CalPERS Retirement	\$ 73,683	\$ 59,306	\$ 68,743	\$ 73,021
052-4510.1060	Sewer Health Insurance	\$ 151,997	\$ 137,691	\$ 139,720	\$ 142,203
052-4510.1070	Sewer F/T Workers Comp	\$ 44,810	\$ 44,925	\$ 50,248	\$ 53,060
052-4510.1071	Sewer P/T Workers Comp	\$ 1,683	\$ -	\$ -	\$ -
052-4510.1080	Sewer LTD Insurance	\$ 944	\$ 930	\$ 1,068	\$ 1,031
052-4510.1091	Sewer Uniform Expense	\$ 2,931	\$ 5,000	\$ 3,500	\$ 5,000
052-4510.1095	Sewer Special Compensation	\$ 4,019	\$ 3,105	\$ 2,858	\$ 3,171
052-4510.2010	Sewer Office Supplies	\$ 1,238	\$ 2,000	\$ 1,000	\$ 1,500
052-4510.2018	Sewer System Tools	\$ 4,626	\$ 12,000	\$ 10,000	\$ 12,000
052-4510.2020	Sewer Special Supplies	\$ 9,038	\$ 16,500	\$ 12,000	\$ 16,500
052-4510.2025	Sewer Lab Supplies	\$ 14,762	\$ 15,000	\$ 15,000	\$ 15,000
052-4510.2028	Sewer System Safety Tools & Equipment	\$ 6,116	\$ 5,000	\$ 3,000	\$ 5,000
052-4510.2045	Sewer Centrifuge Supplies	\$ 27,507	\$ 40,000	\$ 35,000	\$ 40,000
052-4510.2150	Sewer Publications	\$ 85	\$ 300	\$ 200	\$ 300
052-4510.2170	Sewer Road Materials	\$ -	\$ 40,500	\$ 40,500	\$ 5,000
052-4510.2550	Sewer Telephone, Long Distance, Cellular Service	\$ 4,629	\$ 6,000	\$ 4,600	\$ 6,000
052-4510.2551	Sewer Emergency Telephone Notification Service	\$ 305	\$ 350	\$ 1,475	\$ 1,500
052-4510.2560	Sewer Natural Gas	\$ 3,553	\$ 4,000	\$ 3,200	\$ 4,000
052-4510.2570	Sewer Electricity PG&E	\$ 238,255	\$ 250,000	\$ 257,000	\$ 250,000
052-4510.2580	Sewer Advertising	\$ 79	\$ 250	\$ 216	\$ 250
052-4510.2675	Sewer Permits & Certifications	\$ 27,554	\$ 35,000	\$ 30,000	\$ 35,000
052-4510.2680	Sewer Property & Irrigation District Taxes	\$ 1,421	\$ 1,700	\$ 1,421	\$ 1,500
052-4510.3000	Sewer Professional Services	\$ 44,136	\$ 80,000	\$ 80,000	\$ 80,000
052-4510.3007	Sewer Professional Development & Training	\$ 6,131	\$ 8,000	\$ 8,000	\$ 8,000
052-4510.3042	Sewer ELAP Certification	\$ 954	\$ 1,000	\$ 954	\$ 1,000
052-4510.3140	Sewer Legal Services	\$ 280	\$ 500	\$ 1,663	\$ 1,500
052-4510.4010	Sewer Mtce Contracts	\$ 28,344	\$ 30,000	\$ 28,000	\$ 30,000
052-4510.4016	Sewer Internet Access	\$ 1,032	\$ 2,000	\$ 750	\$ 1,000
052-4510.4020	Sewer Equipment Repairs	\$ 31,673	\$ 75,000	\$ 80,000	\$ 75,000
052-4510.4022	Sewer Annual Software Licenses & Maintenance	\$ 1,682	\$ 2,250	\$ 2,650	\$ 3,000
052-4510.4027	Sewer Network Service Maintenance	\$ 4,823	\$ 5,000	\$ 5,070	\$ 5,000
052-4510.4030	Sewer Building Repairs	\$ 3,293	\$ 5,000	\$ 3,500	\$ 5,000
052-4510.4031	Sewer Copy Machine Lease / Mtce	\$ 2,452	\$ 2,800	\$ 2,700	\$ 2,800
052-4510.4040	Sewer Effluent Pond Mtce	\$ -	\$ 12,000	\$ 8,000	\$ 5,000
052-4510.4328	Sewer Collection System Mainline Repairs	\$ 551	\$ -	\$ -	\$ -
052-4510.4332	Sewer Collection System Repairs	\$ 52,951	\$ 50,000	\$ 50,000	\$ 50,000
052-4510.4385	Sewer Landscape Mtce	\$ 1,443	\$ 2,000	\$ 500	\$ 1,500
052-4510.5437	Sewer GIS	\$ 139	\$ 100	\$ 100	\$ 100
052-4510.5670	Sewer Chlorine and SO2	\$ -	\$ 3,000	\$ 1,200	\$ 2,000
052-4510.5810	Sewer Sludge Disposal	\$ 91,964	\$ 90,000	\$ 70,000	\$ 90,000
052-4510.6021	Sewer Computer for Sewer Collections Office	\$ 1,414	\$ -	\$ -	\$ 2,500
052-4510.6048	Sewer Lift Station Repairs	\$ 658	\$ 5,000	\$ -	\$ 10,000
052-4510.6145	Sewer Vector Truck Debt Service	\$ 79,542	\$ 24,000	\$ 24,000	\$ 24,000
052-4510.6505	Sewer Pretreatment Program	\$ (298)	\$ 5,000	\$ 5,000	\$ 5,000
052-4510.6730	Sewer Manhole Pesticide Control	\$ 12,474	\$ 11,500	\$ 8,184	\$ 10,000
052-4510.6811	Sewer Work Stations	\$ -	\$ 3,000	\$ 2,911	\$ -
052-4510.6850	Sewer Groundwater Monitoring	\$ 12,540	\$ 20,000	\$ 10,000	\$ 15,000
052-4510.7010	Sewer Equipment Shop ISF Transfer	\$ 46,587	\$ 77,242	\$ 57,010	\$ 88,300
052-4510.7046	Sewer Transfer To Sewer SRF / Capital (Fund 051)	\$ -	\$ 484,000	\$ 484,000	\$ 484,000
052-4510.8020	Sewer Prior Year Purchase Orders	\$ 46,502	\$ 60,972	\$ 60,972	\$ -
053-4155.1010	Solid Waste Admin Svcs F/T Salaries	\$ 96,763	\$ 112,787	\$ 114,630	\$ 136,280
053-4155.1020	Solid Waste Admin Svcs P/T Salaries	\$ 17,362	\$ 18,914	\$ 19,260	\$ 18,914
053-4155.1030	Solid Waste Admin Svcs O/T Salaries	\$ 118	\$ -	\$ 8	\$ -
053-4155.1040	Solid Waste Admin Svcs F/T Social Security & Medicare	\$ 7,237	\$ 8,702	\$ 8,836	\$ 10,502
053-4155.1041	Solid Waste Admin Svcs P/T Social Security & Medicare	\$ 1,343	\$ 1,447	\$ 1,485	\$ 1,447
053-4155.1050	Solid Waste Admin Svcs CalPERS Retirement	\$ 16,476	\$ 15,794	\$ 17,657	\$ 17,856
053-4155.1060	Solid Waste Admin Svcs Health Insurance	\$ 26,226	\$ 30,475	\$ 26,577	\$ 28,743
053-4155.1066	Solid Waste Admin Svcs Retiree Medicare Medical Plans	\$ 17,892	\$ 36,000	\$ 30,000	\$ 43,200
053-4155.1067	Solid Waste Admin Svcs Retiree Non Medicare Medical Plans	\$ 21,353	\$ 40,000	\$ 37,000	\$ 48,000
053-4155.1068	Solid Waste Admin Svcs CalPERS Retiree Benefit Trust Future Medical Premiums	\$ -	\$ -	\$ -	\$ 13,680
053-4155.1070	Solid Waste Admin Svcs F/T Workers Comp	\$ 695	\$ 820	\$ 868	\$ 1,007

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
053-4155.1071	Solid Waste Admin Svcs P/T Workers Comp	\$ 156	\$ 91	\$ 140	\$ 93
053-4155.1080	Solid Waste Admin Svcs LTD Insurance	\$ 212	\$ 273	\$ 304	\$ 329
053-4155.1095	Solid Waste Admin Svcs Special Compensation	\$ 896	\$ 961	\$ 894	\$ 999
053-4155.2010	Solid Waste Admin Svcs Office Supplies	\$ 3,140	\$ 4,600	\$ 4,600	\$ 4,600
053-4155.2011	Solid Waste Admin Svcs Postage & Postage Meter	\$ 10,366	\$ 10,000	\$ 12,446	\$ 12,500
053-4155.2021	Solid Waste Admin Svcs Utility Billing Supplies	\$ 3,466	\$ 4,800	\$ 4,800	\$ 4,800
053-4155.2150	Solid Waste Admin Svcs Publications	\$ -	\$ -	\$ -	\$ -
053-4155.2530	Solid Waste Admin Svcs Memberships	\$ 205	\$ 200	\$ 200	\$ 200
053-4155.2540	Solid Waste Admin Svcs Meetings & Conferences	\$ 203	\$ 500	\$ 600	\$ 750
053-4155.2550	Solid Waste Admin Svcs Telephone, Long Distance, Cellular Service	\$ 816	\$ 850	\$ 590	\$ 600
053-4155.2551	Solid Waste Admin Svcs Emergency Telephone Notification Service	\$ 296	\$ 340	\$ 370	\$ 370
053-4155.2560	Solid Waste Admin Svcs Natural Gas	\$ 77	\$ 100	\$ 100	\$ 100
053-4155.2570	Solid Waste Admin Svcs Electricity PG&E	\$ 1,347	\$ 1,500	\$ 1,500	\$ 1,500
053-4155.2590	Solid Waste Admin Svcs CJSVRMA Insurance	\$ 77,597	\$ 106,645	\$ 117,460	\$ 152,426
053-4155.2592	Solid Waste Admin Svcs CJSVRMA Special Assessment	\$ -	\$ -	\$ -	\$ 48,000
053-4155.2600	Solid Waste Admin Svcs Unemployment Insurance	\$ 7,030	\$ 5,500	\$ 1,000	\$ 100
053-4155.2850	Solid Waste Admin Svcs Employee Service & Retirement Awards	\$ -	\$ 700	\$ 570	\$ 700
053-4155.3000	Solid Waste Admin Svcs Professional Services	\$ 9,248	\$ 10,500	\$ 10,500	\$ 11,350
053-4155.3002	Solid Waste Admin Svcs Online Utility Payment Fees	\$ 14,306	\$ 18,500	\$ 16,000	\$ 16,000
053-4155.3012	Solid Waste Admin Svcs Paylocity	\$ 6,053	\$ 6,500	\$ 6,500	\$ 6,500
053-4155.3037	Solid Waste Admin Svcs Datavault Offsite Record Storage	\$ 1,035	\$ 1,000	\$ 1,205	\$ 1,200
053-4155.3120	Solid Waste Admin Svcs Management Services	\$ 155,340	\$ 155,340	\$ 172,840	\$ 172,840
053-4155.3125	Solid Waste Admin Svcs Police Services - Calls For Service	\$ 10,667	\$ 14,152	\$ 14,152	\$ 14,152
053-4155.3140	Solid Waste Admin Svcs Legal Services	\$ -	\$ -	\$ 300	\$ -
053-4155.4010	Solid Waste Admin Svcs Mtce Contracts	\$ 3,001	\$ 3,500	\$ 3,500	\$ 3,500
053-4155.4012	Solid Waste Admin Svcs Credit Card Machine Fees	\$ 4,493	\$ 4,200	\$ 5,926	\$ 6,000
053-4155.4016	Solid Waste Admin Svcs Internet Access	\$ 183	\$ 200	\$ 200	\$ 200
053-4155.4020	Solid Waste Admin Svcs Equipment Repairs	\$ -	\$ -	\$ -	\$ -
053-4155.4022	Solid Waste Admin Svcs Annual Software Licenses & Maintenance	\$ 975	\$ 500	\$ 631	\$ 650
053-4155.4027	Solid Waste Admin Svcs Network Service Maintenance	\$ 1,651	\$ 1,700	\$ 1,850	\$ 1,800
053-4155.4031	Solid Waste Admin Svcs Copy Machine Lease / Mtce	\$ 2,781	\$ 3,200	\$ 3,400	\$ 3,200
053-4155.4037	Solid Waste Admin Svcs Accounting Software Annual Contract	\$ 5,491	\$ 6,000	\$ 6,700	\$ 6,500
053-4155.6021	Solid Waste Admin Svcs Computers	\$ 1,774	\$ 1,200	\$ 975	\$ 500
053-4406.1010	Solid Waste Engineering F/T Salaries	\$ 272	\$ 88,966	\$ 71,565	\$ 88,080
053-4406.1020	Solid Waste Engineering P/T Salaries	\$ -	\$ -	\$ -	\$ -
053-4406.1030	Solid Waste Engineering O/T Salaries	\$ -	\$ -	\$ 81	\$ -
053-4406.1040	Solid Waste Engineering F/T Social Security & Medicare	\$ 22	\$ 6,883	\$ 5,616	\$ 6,795
053-4406.1041	Solid Waste Engineering P/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
053-4406.1050	Solid Waste Engineering CalPERS Retirement	\$ 49	\$ 13,195	\$ 11,575	\$ 11,790
053-4406.1060	Solid Waste Engineering Health Insurance	\$ -	\$ 18,044	\$ 16,748	\$ 21,155
053-4406.1070	Solid Waste Engineering F/T Workers Comp	\$ 7	\$ 2,202	\$ 1,794	\$ 2,248
053-4406.1071	Solid Waste Engineering P/T Workers Comp	\$ -	\$ -	\$ -	\$ -
053-4406.1080	Solid Waste Engineering LTD Insurance	\$ -	\$ 216	\$ 190	\$ 213
053-4406.1095	Solid Waste Engineering Special Compensation	\$ 24	\$ 1,005	\$ 767	\$ 750
053-4406.2600	Solid Waste Engineering Unemployment Insurance	\$ -	\$ -	\$ 500	\$ -
053-4520.1010	Solid Waste F/T Salaries	\$ 477,270	\$ 453,547	\$ 472,645	\$ 471,534
053-4520.1020	Solid Waste P/T Salaries	\$ 9,509	\$ 9,932	\$ 8,494	\$ 10,000
053-4520.1030	Solid Waste O/T Salaries	\$ 11,304	\$ 12,000	\$ 11,691	\$ 12,000
053-4520.1040	Solid Waste F/T Social Security & Medicare	\$ 37,288	\$ 35,665	\$ 37,641	\$ 37,046
053-4520.1041	Solid Waste P/T Social Security & Medicare	\$ 813	\$ 760	\$ 651	\$ 765
053-4520.1050	Solid Waste CalPERS Retirement	\$ 85,719	\$ 76,700	\$ 86,397	\$ 80,597
053-4520.1060	Solid Waste Health Insurance	\$ 181,797	\$ 185,754	\$ 169,123	\$ 165,872
053-4520.1070	Solid Waste F/T Workers Comp	\$ 45,457	\$ 53,611	\$ 56,967	\$ 59,097
053-4520.1071	Solid Waste P/T Workers Comp	\$ 407	\$ 828	\$ 62	\$ 892
053-4520.1080	Solid Waste LTD Insurance	\$ 1,013	\$ 1,090	\$ 1,276	\$ 1,133
053-4520.1091	Solid Waste Uniform Expense	\$ 4,655	\$ 6,500	\$ 6,500	\$ 6,800
053-4520.1095	Solid Waste Special Compensation	\$ 1,614	\$ 660	\$ 636	\$ 726
053-4520.2010	Solid Waste Office Supplies	\$ 2,284	\$ 4,500	\$ 3,500	\$ 4,500
053-4520.2020	Solid Waste Special Supplies	\$ 5,672	\$ 10,000	\$ 10,000	\$ 10,000
053-4520.2040	Solid Waste Small Tools	\$ 503	\$ 2,000	\$ 2,000	\$ 2,000
053-4520.2550	Solid Waste Telephone, Long Distance, Cellular Service	\$ 2,737	\$ 3,000	\$ 1,700	\$ 2,000
053-4520.2551	Solid Waste Emergency Telephone Notification Service	\$ 305	\$ 350	\$ 1,475	\$ 1,885
053-4520.2560	Solid Waste Natural Gas	\$ 357	\$ 500	\$ 500	\$ 500
053-4520.2570	Solid Waste Electricity PG&E	\$ 11,444	\$ 11,000	\$ 12,000	\$ 12,000
053-4520.2580	Solid Waste Advertising	\$ 1,038	\$ 1,500	\$ 1,500	\$ 1,500
053-4520.2600	Solid Waste Unemployment	\$ -	\$ -	\$ 500	\$ -
053-4520.2680	Solid Waste Property & Irrigation District Taxes	\$ 138	\$ 150	\$ 117	\$ 200
053-4520.3000	Solid Waste Professional Services	\$ 10,883	\$ 15,000	\$ 15,000	\$ 15,000
053-4520.3007	Solid Waste Professional Development & Training	\$ 1,803	\$ 8,000	\$ 8,000	\$ 8,000

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
053-4520.3122	Solid Waste Recycling Education	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
053-4520.3129	Solid Waste Transfer & Management Contract	\$ 342,433	\$ 330,000	\$ 320,000	\$ 330,000
053-4520.3132	Solid Waste SER Surcharge	\$ -	\$ 10,000	\$ -	\$ 10,000
053-4520.3133	Solid Waste Yard Waste Fees	\$ 90,483	\$ 75,000	\$ 70,000	\$ 75,000
053-4520.3138	Solid Waste Community Special Event Clean-Up	\$ 8,234	\$ 16,000	\$ 16,000	\$ 16,000
053-4520.3140	Solid Waste Legal Services	\$ 1,652	\$ 1,000	\$ 2,110	\$ 2,000
053-4520.3700	Solid Waste Vehicle Impact Fee	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000
053-4520.4010	Solid Waste Mtce Contracts	\$ 557	\$ 1,000	\$ 1,800	\$ 2,000
053-4520.4016	Solid Waste Internet Access	\$ 565	\$ 500	\$ 800	\$ 800
053-4520.4020	Solid Waste Equipment Repair	\$ 8,594	\$ 15,000	\$ 10,000	\$ 15,000
053-4520.4022	Solid Waste Annual Software Licenses & Maintenance	\$ 1,482	\$ 2,015	\$ 2,000	\$ 2,000
053-4520.4027	Solid Waste Network Service Maintenance	\$ 2,041	\$ 2,000	\$ 2,230	\$ 2,230
053-4520.4030	Solid Waste Building Repairs	\$ 2,227	\$ 2,000	\$ 2,000	\$ 2,000
053-4520.4031	Solid Waste Copy Machine Lease / Mtce	\$ 1,568	\$ 1,500	\$ 1,500	\$ 1,500
053-4520.4032	Solid Waste Street Sweeping	\$ 81,381	\$ 80,000	\$ 82,500	\$ 82,500
053-4520.4044	Solid Waste Animal Solid Waste	\$ 2,000	\$ 3,500	\$ 3,000	\$ 3,000
053-4520.4213	Solid Waste Commercial Bin Replacement	\$ -	\$ 15,500	\$ 15,000	\$ 15,000
053-4520.4216	Solid Waste Pharmaceuticals and Sharps Program	\$ 1,625	\$ 5,000	\$ 5,000	\$ 3,000
053-4520.4218	Solid Waste Residential Can Replacement	\$ 15,871	\$ 15,500	\$ 15,500	\$ 15,500
053-4520.6021	Solid Waste Computer (laptop for work orders)	\$ 1,202	\$ 1,500	\$ 1,500	\$ 2,000
053-4520.6028	Solid Waste CNG Fueling Station	\$ 3,145	\$ 129,456	\$ -	\$ -
053-4520.6200	Solid Waste DPF / Smog	\$ -	\$ 28,000	\$ 28,000	\$ 28,000
053-4520.6835	Solid Waste CNG Fueling Station (CMAQ Grant)	\$ 3,964	\$ 999,200	\$ -	\$ 999,200
053-4520.6837	Solid Waste CNG Fueling Station (CEC Grant)	\$ -	\$ 480,400	\$ -	\$ -
053-4520.7010	Solid Waste Equipment Shop ISF Transfer	\$ 344,930	\$ 276,115	\$ 361,271	\$ 273,983
053-4520.7048	Solid Waste Transfer To Solid Waste Capital (Fund 054)	\$ -	\$ 345,000	\$ 345,000	\$ 314,000
053-4520.8020	Solid Waste Prior Year PO's	\$ 68,347	\$ 120,000	\$ 106,000	\$ -
054-4521.6140	Solid Waste Capital Vehicle	\$ -	\$ -	\$ -	\$ 35,000
054-4521.6826	Solid Waste Capital Refuse Truck	\$ -	\$ 325,000	\$ 325,000	\$ -
054-4521.6828	Solid Waste Capital Truck Repair Canopy	\$ -	\$ 20,000	\$ 20,000	\$ -
054-4521.6835	Solid Waste Capital CNG Fueling Station	\$ -	\$ -	\$ 15,000	\$ 129,456
055-4525.6817	VIF Stanley Avenue Reconstruction	\$ 80,374	\$ 200,000	\$ 200,000	\$ -
055-4525.6881	VIF S Frankwood Reconstruction (Curtis to Shoemaker)	\$ -	\$ -	\$ -	\$ 200,000
055-4525.8020	VIF Prior Year Purchase Orders	\$ -	\$ 24,278	\$ 43,801	\$ -
060-4490.1010	Equipment Shop F/T Salaries	\$ 171,555	\$ 196,235	\$ 174,000	\$ 208,761
060-4490.1020	Equipment Shop P/T Salaries	\$ 12,426	\$ 10,000	\$ 10,000	\$ 10,000
060-4490.1030	Equipment Shop O/T Salaries	\$ 1,538	\$ 2,000	\$ 3,000	\$ 3,000
060-4490.1040	Equipment Shop F/T Social Security & Medicare	\$ 13,141	\$ 15,185	\$ 13,700	\$ 16,219
060-4490.1041	Equipment Shop P/T Social Security & Medicare	\$ 889	\$ 765	\$ 765	\$ 765
060-4490.1050	Equipment Shop CalPERS Retirement	\$ 28,001	\$ 24,832	\$ 20,251	\$ 36,745
060-4490.1060	Equipment Shop Health Insurance	\$ 56,321	\$ 68,604	\$ 51,730	\$ 55,193
060-4490.1070	Equipment Shop F/T Workers Comp	\$ 22,778	\$ 24,620	\$ 23,160	\$ 28,088
060-4490.1071	Equipment Shop P/T Workers Comp	\$ 764	\$ 834	\$ 67	\$ 892
060-4490.1080	Equipment Shop LTD Insurance	\$ 360	\$ 472	\$ 490	\$ 502
060-4490.1091	Equipment Shop Uniform Expense	\$ 3,647	\$ 3,500	\$ 3,000	\$ 3,500
060-4490.1095	Equipment Shop Special Compensation	\$ 309	\$ 255	\$ 235	\$ 255
060-4490.2010	Equipment Shop Office Supplies	\$ 2,303	\$ 1,500	\$ 750	\$ 1,000
060-4490.2020	Equipment Shop Special Supplies	\$ 18,307	\$ 27,000	\$ 18,000	\$ 20,000
060-4490.2040	Equipment Shop Small Tools	\$ 5,128	\$ 5,000	\$ 5,000	\$ 3,000
060-4490.2042	Equipment Shop Safety Equipment	\$ 1,335	\$ 2,000	\$ 2,500	\$ 3,000
060-4490.2125	Equipment Shop Stock Batteries	\$ 5,430	\$ 500	\$ 3,000	\$ 500
060-4490.2126	Equipment Shop Stock Oil Filters	\$ 462	\$ 100	\$ 500	\$ 100
060-4490.2127	Equipment Shop Stock Air Filters	\$ 300	\$ 100	\$ 500	\$ 100
060-4490.2128	Equipment Shop Gas Filters	\$ 282	\$ 100	\$ 200	\$ 100
060-4490.2130	Equipment Shop Vehicle Fuel	\$ 41	\$ 50	\$ 38	\$ -
060-4490.2141	Equipment Shop Vehicle Tires - Fire Department	\$ 5,659	\$ 6,000	\$ 4,000	\$ 5,000
060-4490.2142	Equipment Shop Vehicle Tires - Police Department	\$ 9,290	\$ 9,300	\$ 10,250	\$ 10,000
060-4490.2143	Equipment Shop Vehicle Tires - CSD	\$ 53	\$ 500	\$ -	\$ 500
060-4490.2144	Equipment Shop Vehicle Tires - Parks Department	\$ 743	\$ 2,500	\$ 1,000	\$ 2,500
060-4490.2145	Equipment Shop Vehicle Tires - LTF Street Department	\$ 4,222	\$ 2,500	\$ 1,200	\$ 2,500
060-4490.2146	Equipment Shop Vehicle Tires - Water Department	\$ 1,403	\$ 2,500	\$ 4,500	\$ 3,000
060-4490.2147	Equipment Shop Vehicle Tires - Sewer Department	\$ 1,370	\$ 3,000	\$ 7,800	\$ 3,000
060-4490.2148	Equipment Shop Vehicle Tires - Disposal Department	\$ 15,973	\$ 22,000	\$ 32,000	\$ 25,000
060-4490.2149	Equipment Shop Vehicle Tires - Engineering Department	\$ -	\$ 500	\$ -	\$ 500
060-4490.2151	Equipment Shop Vehicle Tires - Administration Department	\$ -	\$ 500	\$ -	\$ 500
060-4490.2153	Equipment Shop Vehicle Tires - Fleet	\$ -	\$ 500	\$ -	\$ 1,000
060-4490.2161	Equipment Shop Vehicle Fuel - Fire Department	\$ 20,589	\$ 20,000	\$ 14,500	\$ 20,000
060-4490.2162	Equipment Shop Vehicle Fuel - Police Department	\$ 111,494	\$ 113,000	\$ 100,600	\$ 113,000
060-4490.2163	Equipment Shop Vehicle Fuel - CSD	\$ 2,517	\$ 2,300	\$ 1,500	\$ 2,000

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
060-4490.2164	Equipment Shop Vehicle Fuel - Parks Department	\$ 17,644	\$ 18,000	\$ 13,500	\$ 18,000
060-4490.2165	Equipment Shop Vehicle Fuel - LTF Street Department	\$ 31,491	\$ 32,000	\$ 28,000	\$ 32,000
060-4490.2166	Equipment Shop Vehicle Fuel - Water Department	\$ 17,790	\$ 20,000	\$ 12,000	\$ 20,000
060-4490.2167	Equipment Shop Vehicle Fuel - Sewer Department	\$ 18,724	\$ 25,000	\$ 15,000	\$ 20,000
060-4490.2168	Equipment Shop Vehicle Fuel - Disposal Department	\$ 106,165	\$ 110,000	\$ 100,000	\$ 110,000
060-4490.2169	Equipment Shop Vehicle Fuel - Engineering Department	\$ 1,692	\$ 2,000	\$ 1,200	\$ 2,000
060-4490.2171	Equipment Shop Vehicle Fuel - Administration Department	\$ 89	\$ 100	\$ 200	\$ 1,000
060-4490.2172	Equipment Shop Vehicle Fuel - PW Administration	\$ 322	\$ -	\$ 750	\$ -
060-4490.2173	Equipment Shop Vehicle Fuel - Fleet	\$ 2,869	\$ 4,500	\$ 1,200	\$ 4,000
060-4490.2174	Equipment Shop Vehicle Fuel - Bldg Mtce	\$ 934	\$ 1,200	\$ 1,000	\$ 1,500
060-4490.2175	Equipment Shop Vehicle Fuel - Community Development	\$ -	\$ -	\$ -	\$ -
060-4490.2176	Equipment Shop Vehicle Fuel - Administrative Services	\$ 104	\$ 100	\$ 100	\$ 100
060-4490.2177	Equipment Shop Vehicle Fuel - Building Official	\$ 867	\$ 1,000	\$ 900	\$ 1,000
060-4490.2550	Equipment Shop Telephone, Long Distance, Cellular Service	\$ 1,083	\$ 1,300	\$ 900	\$ 1,300
060-4490.2570	Equipment Shop Electricity PG&E	\$ 1,697	\$ 2,000	\$ 1,870	\$ 2,000
060-4490.2600	Equipment Shop Unemployment Insurance	\$ -	\$ -	\$ 7,500	\$ -
060-4490.3000	Equipment Shop Professional Services	\$ 1,514	\$ 1,000	\$ 1,000	\$ 1,500
060-4490.3007	Equipment Shop Professional Development & Training	\$ 2,216	\$ 3,000	\$ 3,000	\$ 3,000
060-4490.3049	Equipment Shop Fire Services - Governmental Property	\$ 29,416	\$ 32,090	\$ 16,046	\$ 20,000
060-4490.3140	Equipment Shop Legal Services	\$ 812	\$ 500	\$ 693	\$ 1,000
060-4490.4010	Equipment Shop Maintenance Contracts	\$ 2,513	\$ 3,500	\$ 5,500	\$ 5,500
060-4490.4016	Equipment Shop Internet Access	\$ 350	\$ 600	\$ 600	\$ 750
060-4490.4020	Equipment Shop Equipment Repairs	\$ 348	\$ 1,200	\$ 500	\$ 1,000
060-4490.4027	Equipment Shop Network Service Maintenance	\$ 1,585	\$ 1,600	\$ 1,800	\$ 1,800
060-4490.4030	Equipment Shop Building Repairs	\$ 2,684	\$ 1,500	\$ -	\$ 1,500
060-4490.4338	Equipment Shop Fleet Repairs	\$ 83	\$ 500	\$ 100	\$ 500
060-4490.4340	Equipment Shop Equipment Repairs - Fire Department	\$ 20,961	\$ 20,000	\$ 25,000	\$ 25,000
060-4490.4343	Equipment Shop Equipment Repairs - General Govt Bldgs	\$ 30	\$ 500	\$ 100	\$ 500
060-4490.4345	Equipment Shop Equipment Repairs - Police Department	\$ 26,555	\$ 55,000	\$ 35,000	\$ 45,000
060-4490.4350	Equipment Shop Equipment Repairs - CDD	\$ 106	\$ 500	\$ 100	\$ 500
060-4490.4355	Equipment Shop Equipment Repairs - CSD	\$ 95	\$ 500	\$ 500	\$ 500
060-4490.4360	Equipment Shop Equipment Repairs - Parks Department	\$ 3,947	\$ 4,500	\$ 2,000	\$ 4,500
060-4490.4362	Equipment Shop Equipment Repairs - Administration Department	\$ 861	\$ 750	\$ 100	\$ 500
060-4490.4363	Equipment Shop Equipment Repairs - Engineering Department	\$ 30	\$ 500	\$ 350	\$ 500
060-4490.4365	Equipment Shop Equipment Repairs - LTF Streets Department	\$ 11,545	\$ 20,000	\$ 13,000	\$ 20,000
060-4490.4370	Equipment Shop Equipment Repairs - Water Department	\$ 3,805	\$ 7,500	\$ 2,000	\$ 5,000
060-4490.4375	Equipment Shop Equipment Repairs - Sewer Department	\$ 25,734	\$ 20,000	\$ 20,000	\$ 20,000
060-4490.4380	Equipment Shop Equipment Repairs - Solid Waste Department	\$ 123,829	\$ 120,000	\$ 107,000	\$ 120,000
060-4490.6021	Equipment Shop Computer	\$ 1,850	\$ 2,000	\$ 2,000	\$ 1,500
060-4490.6614	Equipment Shop Brake Lathe	\$ -	\$ 8,000	\$ 7,416	\$ -
060-4490.6616	Equipment Shop Inventory & Supply Organizers	\$ -	\$ 1,500	\$ 1,500	\$ -
060-4490.6617	Equipment Shop Oil / Water Overhead Dispensers	\$ -	\$ 1,000	\$ 1,000	\$ -
060-4490.6619	Equipment Shop Tow Dolly	\$ -	\$ 20,000	\$ 2,000	\$ -
065-4143.1061	Dental ISF Ameritas Premiums	\$ 90,905	\$ 130,000	\$ 130,000	\$ 130,000
075-4370.1010	COPS Police F/T Salaries	\$ 46,623	\$ 44,675	\$ 44,481	\$ 76,758
075-4370.1020	COPS Police P/T Salaries	\$ -	\$ -	\$ -	\$ -
075-4370.1030	COPS Police O/T Salaries	\$ 924	\$ 5,000	\$ 6,437	\$ 6,000
075-4370.1040	COPS Police F/T Social Security & Medicare	\$ 2,334	\$ 3,955	\$ 3,980	\$ 6,611
075-4370.1050	COPS Police CalPERS Retirement	\$ 5,651	\$ 5,370	\$ 5,585	\$ 16,316
075-4370.1060	COPS Police Health Insurance	\$ 12,254	\$ 18,904	\$ 20,778	\$ 26,052
075-4370.1070	COPS Police F/T Workers Comp	\$ 2,051	\$ 3,488	\$ 3,494	\$ 6,298
075-4370.1080	COPS Police LTD Insurance	\$ 70	\$ 112	\$ 119	\$ 193
075-4370.1090	COPS Police Uniform Allowance	\$ 1,000	\$ 1,000	\$ -	\$ 1,350
075-4370.1095	COPS Police Special Compensation	\$ 417	\$ 1,020	\$ 930	\$ 2,314
100-4270.1010	DIF - Transportation Facilities F/T Salaries	\$ 16,325	\$ 17,312	\$ 18,164	\$ -
100-4270.1020	DIF - Transportation Facilities P/T Salaries	\$ -	\$ -	\$ -	\$ -
100-4270.1030	DIF - Transportation Facilities O/T Salaries	\$ -	\$ -	\$ -	\$ -
100-4270.1040	DIF - Transportation Facilities F/T Social Security & Medicare	\$ 1,271	\$ 1,351	\$ 1,428	\$ -
100-4270.1050	DIF - Transportation Facilities CalPERS Retirement	\$ 2,788	\$ 2,596	\$ 2,873	\$ -
100-4270.1060	DIF - Transportation Facilities Health Insurance	\$ 2,820	\$ 3,031	\$ 2,952	\$ -
100-4270.1070	DIF - Transportation Facilities F/T Workers Comp	\$ 119	\$ 127	\$ 136	\$ -
100-4270.1080	DIF - Transportation Facilities LTD Insurance	\$ 35	\$ 42	\$ 45	\$ -
100-4270.1095	DIF - Transportation Facilities Special Compensation	\$ 347	\$ 346	\$ 329	\$ -
100-4270.3005	DIF - Transportation Facilities Administration	\$ -	\$ -	\$ -	\$ 35,700
100-4270.5437	DIF - Transportation Facilities GIS Software	\$ 152	\$ 500	\$ 92	\$ 500
100-4270.5819	DIF - Transportation Facilities Pavement Management Plan	\$ -	\$ 20,000	\$ -	\$ -
100-4270.5880	DIF - Transportation Facilities Manning Avenue Bridge Reconstruction	\$ -	\$ 663,496	\$ -	\$ -
100-4270.6027	DIF - Transportation Facilities Early Avenue Street Widening	\$ -	\$ -	\$ -	\$ 200,000
100-4270.6210	DIF - Transportation Facilities Developer Reimbursements	\$ -	\$ 308,872	\$ -	\$ -

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
100-4270.6214	DIF - Transportation Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
100-4270.6262	DIF - Transportation Facilities Slurry Seal Emulsion Tanker	\$ -	\$ -	\$ -	\$ 50,000
100-4270.6666	DIF - Transportation Facilities Dinuba Avenue Street Widening	\$ 5,247	\$ 625,000	\$ -	\$ 400,000
100-4270.6900	DIF - Transportation Facilities I & 8th St Signalization	\$ -	\$ -	\$ -	\$ 50,000
100-4270.7045	DIF - Transportation Facilities Transfer to Fund 006 For Prior Year Projects	\$ -	\$ -	\$ -	\$ -
100-4270.7047	DIF - Transportation Facilities Transfer to Fund 008 For Prior Year Projects	\$ -	\$ -	\$ -	\$ -
100-4270.7049	DIF - Transportation Facilities Transfer to Fund 007 For Prior Year Projects	\$ -	\$ -	\$ -	\$ 1,511,768
100-4270.7058	DIF - Transportation Facilities - Traffic DIF Consolidation	\$ -	\$ -	\$ -	\$ -
101-4271.1010	DIF - Traffic F/T Salaries	\$ 6,122	\$ 6,479	\$ 6,812	\$ -
101-4271.1020	DIF - Traffic P/T Salaries	\$ -	\$ -	\$ -	\$ -
101-4271.1030	DIF - Traffic O/T Salaries	\$ -	\$ -	\$ -	\$ -
101-4271.1040	DIF - Traffic F/T Social Security & Medicare	\$ 477	\$ 506	\$ 536	\$ -
101-4271.1050	DIF - Traffic CalPERS Retirement	\$ 1,046	\$ 971	\$ 1,077	\$ -
101-4271.1060	DIF - Traffic Health Insurance	\$ 1,057	\$ 1,137	\$ 1,107	\$ -
101-4271.1070	DIF - Traffic F/T Workers Comp	\$ 44	\$ 48	\$ 51	\$ -
101-4271.1080	DIF - Traffic LTD Insurance	\$ 13	\$ 16	\$ 16	\$ -
101-4271.1095	DIF - Traffic Special Compensation	\$ 130	\$ 130	\$ 124	\$ -
101-4271.3005	DIF - Traffic Administration	\$ -	\$ -	\$ -	\$ -
101-4271.5437	DIF - Traffic GIS Software	\$ 152	\$ 500	\$ -	\$ -
101-4271.5880	DIF - Traffic Manning Avenue Bridge Reconstruction	\$ -	\$ 354,597	\$ 354,597	\$ -
101-4271.6214	DIF - Traffic DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
101-4271.7049	DIF - Traffic Transfer to Fund 007 For Prior Year Projects	\$ -	\$ -	\$ -	\$ -
101-4271.7058	DIF - Traffic - Street DIF Consolidation	\$ -	\$ -	\$ -	\$ 208,582
102-4272.3005	DIF - Law Enforcement Facilities Administration	\$ -	\$ -	\$ -	\$ -
102-4272.5821	DIF - Law Enforcement Facilities Dispatch Radio Upgrade	\$ -	\$ 12,000	\$ 12,000	\$ -
102-4272.5843	DIF - Law Enforcement Facilities Radar Trailer	\$ -	\$ -	\$ -	\$ 7,500
102-4272.6140	DIF - Law Enforcement Facilities New Patrol Vehicles	\$ -	\$ 15,000	\$ 14,679	\$ 15,000
102-4272.6214	DIF - Law Enforcement Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
103-4273.1010	DIF - Fire Enforcement Facilities F/T Salaries	\$ 4,081	\$ 4,318	\$ 4,541	\$ -
103-4273.1020	DIF - Fire Enforcement Facilities P/T Salaries	\$ -	\$ -	\$ -	\$ -
103-4273.1030	DIF - Fire Enforcement Facilities O/T Salaries	\$ -	\$ -	\$ -	\$ -
103-4273.1040	DIF - Fire Enforcement Facilities F/T Social Security & Medicare	\$ 318	\$ 337	\$ 356	\$ -
103-4273.1050	DIF - Fire Enforcement Facilities CalPERS Retirement	\$ 697	\$ 647	\$ 718	\$ -
103-4273.1060	DIF - Fire Enforcement Facilities Health Insurance	\$ 705	\$ 758	\$ 738	\$ -
103-4273.1070	DIF - Fire Enforcement Facilities F/T Workers Comp	\$ 30	\$ 32	\$ 34	\$ -
103-4273.1080	DIF - Fire Enforcement Facilities LTD Insurance	\$ 9	\$ 11	\$ 11	\$ -
103-4273.1095	DIF - Fire Enforcement Facilities Special Compensation	\$ 87	\$ 86	\$ 82	\$ -
103-4273.3005	DIF - Fire Enforcement Facilities Administration	\$ -	\$ -	\$ -	\$ 6,500
103-4273.6024	DIF - Fire Enforcement Facilities Training Facility	\$ -	\$ 400,000	\$ 150,000	\$ 50,000
103-4273.6214	DIF - Fire Enforcement Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 3,000	\$ -
104-4274.1010	DIF - Storm Drain Facilities F/T Salaries	\$ 6,122	\$ 6,479	\$ 6,812	\$ -
104-4274.1020	DIF - Storm Drain Facilities P/T Salaries	\$ -	\$ -	\$ -	\$ -
104-4274.1030	DIF - Storm Drain Facilities O/T Salaries	\$ -	\$ -	\$ -	\$ -
104-4274.1040	DIF - Storm Drain Facilities F/T Social Security & Medicare	\$ 477	\$ 506	\$ 536	\$ -
104-4274.1050	DIF - Storm Drain Facilities CalPERS Retirement	\$ 1,046	\$ 971	\$ 1,077	\$ -
104-4274.1060	DIF - Storm Drain Facilities Health Insurance	\$ 1,057	\$ 1,137	\$ 1,107	\$ -
104-4274.1070	DIF - Storm Drain Facilities F/T Workers Comp	\$ 44	\$ 48	\$ 51	\$ -
104-4274.1080	DIF - Storm Drain Facilities LTD Insurance	\$ 13	\$ 16	\$ 16	\$ -
104-4274.1095	DIF - Storm Drain Facilities Special Compensation	\$ 130	\$ 130	\$ 124	\$ -
104-4274.3005	DIF - Storm Drain Facilities Administration	\$ -	\$ -	\$ -	\$ 9,700
104-4274.5305	DIF - Storm Drain Facilities Well 14	\$ -	\$ 22,225	\$ 22,225	\$ -
104-4274.5437	DIF - Storm Drain Facilities GIS Software	\$ 152	\$ 500	\$ -	\$ 500
104-4274.5880	DIF - Storm Drain Facilities Manning Bridge	\$ -	\$ 221,226	\$ -	\$ -
104-4274.6033	DIF - Storm Drain Facilities Reed Avenue Facility	\$ -	\$ 505,000	\$ 488,646	\$ 150,000
104-4274.6214	DIF - Storm Drain Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
105-4275.1010	DIF - Wastewater Facilities F/T Salaries	\$ 2,041	\$ 2,158	\$ 2,271	\$ -
105-4275.1020	DIF - Wastewater Facilities P/T Salaries	\$ -	\$ -	\$ -	\$ -
105-4275.1030	DIF - Wastewater Facilities O/T Salaries	\$ -	\$ -	\$ -	\$ -
105-4275.1040	DIF - Wastewater Facilities F/T Social Security & Medicare	\$ 159	\$ 168	\$ 178	\$ -
105-4275.1050	DIF - Wastewater Facilities CalPERS Retirement	\$ 349	\$ 324	\$ 360	\$ -
105-4275.1060	DIF - Wastewater Facilities Health Insurance	\$ 353	\$ 379	\$ 370	\$ -
105-4275.1070	DIF - Wastewater Facilities F/T Workers Comp	\$ 15	\$ 16	\$ 18	\$ -
105-4275.1080	DIF - Wastewater Facilities LTD Insurance	\$ 4	\$ 5	\$ 5	\$ -
105-4275.1095	DIF - Wastewater Facilities Special Compensation	\$ 43	\$ 43	\$ 42	\$ -
105-4275.3005	DIF - Wastewater Facilities Administration	\$ -	\$ -	\$ -	\$ 12,800
105-4275.5261	DIF - Wastewater Facilities Sports Park Water Tower	\$ -	\$ -	\$ 50,000	\$ -
105-4275.5437	DIF - Wastewater Facilities GIS Software	\$ 152	\$ 500	\$ -	\$ 500
105-4275.6214	DIF - Wastewater Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
105-4275.6643	DIF - Wastewater Facilities Sewer Clarifier Rehabilitation	\$ -	\$ 451,000	\$ 170,000	\$ 281,000

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
105-4275.7058	DIF - Wastewater Facilities & WW Collection DIF Consolidation	\$ -	\$ -	\$ -	\$ -
105-4275.7130	DIF - Wastewater Facilities Debt Service (Bonds & SRF)	\$ -	\$ -	\$ -	\$ -
106-4276.1010	DIF - WW Collection F/T Salaries	\$ 3,061	\$ 3,238	\$ 3,406	\$ -
106-4276.1020	DIF - WW Collection P/T Salaries	\$ -	\$ -	\$ -	\$ -
106-4276.1030	DIF - WW Collection O/T Salaries	\$ -	\$ -	\$ -	\$ -
106-4276.1040	DIF - WW Collection F/T Social Security & Medicare	\$ 238	\$ 253	\$ 267	\$ -
106-4276.1050	DIF - WW Collection CalPERS Retirement	\$ 523	\$ 485	\$ 539	\$ -
106-4276.1060	DIF - WW Collection Health Insurance	\$ 529	\$ 568	\$ 554	\$ -
106-4276.1070	DIF - WW Collection F/T Workers Comp	\$ 22	\$ 24	\$ 26	\$ -
106-4276.1080	DIF - WW Collection LTD Insurance	\$ 7	\$ 8	\$ 8	\$ -
106-4276.1095	DIF - WW Collection Special Compensation	\$ 65	\$ 65	\$ 62	\$ -
106-4276.3005	DIF - WW Collection Administration	\$ -	\$ -	\$ -	\$ -
106-4276.6214	DIF - WW Collection DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
106-4276.7058	DIF - WW Collection - WWTP DIF Consolidation	\$ -	\$ -	\$ -	\$ 408,607
106-4276.7130	DIF - WW Collection Debt Service (Bonds & SRF)	\$ -	\$ -	\$ -	\$ -
107-4277.1010	DIF - Water Holding F/T Salaries	\$ 2,041	\$ 2,158	\$ 2,298	\$ -
107-4277.1020	DIF - Water Holding P/T Salaries	\$ -	\$ -	\$ -	\$ -
107-4277.1030	DIF - Water Holding O/T Salaries	\$ -	\$ -	\$ -	\$ -
107-4277.1040	DIF - Water Holding F/T Social Security & Medicare	\$ 159	\$ 168	\$ 178	\$ -
107-4277.1050	DIF - Water Holding CalPERS Retirement	\$ 349	\$ 324	\$ 359	\$ -
107-4277.1060	DIF - Water Holding Health Insurance	\$ 353	\$ 379	\$ 369	\$ -
107-4277.1070	DIF - Water Holding F/T Workers Comp	\$ 15	\$ 16	\$ 18	\$ -
107-4277.1080	DIF - Water Holding LTD Insurance	\$ 4	\$ 5	\$ 5	\$ -
107-4277.1095	DIF - Water Holding Special Compensation	\$ 43	\$ 43	\$ 42	\$ -
107-4277.3005	DIF - Water Holding Administration	\$ -	\$ -	\$ -	\$ -
107-4277.5305	DIF - Water Holding Well 14	\$ -	\$ 131,342	\$ 150,930	\$ -
107-4277.6214	DIF - Water Holding Master Study Update	\$ -	\$ 5,000	\$ -	\$ -
107-4277.7058	DIF - Water Holding - Water Distribution DIF Consolidation	\$ -	\$ -	\$ -	\$ 11,252
107-4277.7135	DIF - Water Holding Debt Service (Bonds)	\$ -	\$ -	\$ -	\$ -
108-4278.3005	DIF - Parks & Recreational Facilities DIF Administration	\$ -	\$ -	\$ -	\$ -
108-4278.5060	DIF - Parks & Recreational Facilities DIF Pool Demo	\$ -	\$ -	\$ 1,000	\$ -
108-4278.5065	DIF - Parks & Recreational Facilities DIF Sports Park Master Plan	\$ -	\$ 27,500	\$ 2,600	\$ -
108-4278.6056	DIF - Parks & Recreational Facilities DIF CEQA for Boats and Waterways Planning Grant	\$ -	\$ -	\$ -	\$ -
108-4278.6214	DIF - Parks & Recreational Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
108-4278.7058	DIF - Parks & Recreational Facilities DIF - Open Space DIF Consolidation	\$ -	\$ -	\$ -	\$ -
109-4279.1010	DIF - Open Space F/T Salaries	\$ 5,094	\$ 3,238	\$ 3,416	\$ -
109-4279.1020	DIF - Open Space P/T Salaries	\$ -	\$ -	\$ -	\$ -
109-4279.1030	DIF - Open Space O/T Salaries	\$ -	\$ -	\$ -	\$ -
109-4279.1040	DIF - Open Space F/T Social Security & Medicare	\$ 397	\$ 253	\$ 269	\$ -
109-4279.1050	DIF - Open Space CalPERS Retirement	\$ 870	\$ 485	\$ 540	\$ -
109-4279.1060	DIF - Open Space Health Insurance	\$ 881	\$ 568	\$ 570	\$ -
109-4279.1070	DIF - Open Space F/T Workers Comp	\$ 37	\$ 24	\$ 26	\$ -
109-4279.1080	DIF - Open Space LTD Insurance	\$ 11	\$ 8	\$ 8	\$ -
109-4279.1095	DIF - Open Space Special Compensation	\$ 109	\$ 65	\$ 62	\$ -
109-4279.3005	DIF - Open Space Administration	\$ -	\$ -	\$ -	\$ 4,800
109-4279.5261	DIF - Open Space Sports Park Water Tower	\$ -	\$ -	\$ 50,000	\$ -
109-4279.6056	DIF - Open Space CEQA for Boats and Waterways Planning Grant	\$ -	\$ -	\$ -	\$ 50,000
109-4279.6058	DIF - Open Space Com Svcs Mueller Park Project	\$ -	\$ 125,000	\$ -	\$ 125,000
109-4279.6214	DIF - Open Space DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
109-4279.6823	DIF - Open Space Reedley Community Pkwy Ext CMAQ Grant Match	\$ -	\$ 40,000	\$ -	\$ 40,000
109-4279.7058	DIF - Open Space - Park DIF Consolidation	\$ -	\$ -	\$ -	\$ 408,393
110-4280.1010	DIF - General Government Facilities F/T Salaries	\$ 6,122	\$ 6,479	\$ 6,812	\$ -
110-4280.1020	DIF - General Government Facilities P/T Salaries	\$ -	\$ -	\$ -	\$ -
110-4280.1030	DIF - General Government Facilities O/T Salaries	\$ -	\$ -	\$ -	\$ -
110-4280.1040	DIF - General Government Facilities F/T Social Security & Medicare	\$ 477	\$ 506	\$ 536	\$ -
110-4280.1050	DIF - General Government Facilities CalPERS Retirement	\$ 1,046	\$ 971	\$ 1,077	\$ -
110-4280.1060	DIF - General Government Facilities Health Insurance	\$ 1,057	\$ 1,137	\$ 1,107	\$ -
110-4280.1070	DIF - General Government Facilities F/T Workers Comp	\$ 44	\$ 48	\$ 51	\$ -
110-4280.1080	DIF - General Government Facilities LTD Insurance	\$ 13	\$ 16	\$ 16	\$ -
110-4280.1095	DIF - General Government Facilities Special Compensation	\$ 130	\$ 130	\$ 124	\$ -
110-4280.3005	DIF - General Government Facilities Administration	\$ -	\$ -	\$ -	\$ 9,700
110-4280.5261	DIF - General Government Facilities Sports Park Water Tower	\$ -	\$ -	\$ 50,000	\$ -
110-4280.5410	DIF - General Government Facilities City Hall / Police Headquarters Expansion	\$ 36,090	\$ 185,000	\$ 185,000	\$ 10,000
110-4280.5437	DIF - General Government Facilities DIF GIS	\$ -	\$ -	\$ -	\$ 500
110-4280.6214	DIF - General Government Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
110-4280.6415	DIF - General Government Facilities Equipment Storage Facility	\$ -	\$ -	\$ -	\$ 140,000
110-4280.8020	DIF - General Government Facilities Prior Year Purchase Orders	\$ -	\$ 5,457	\$ 5,457	\$ -
111-4281.1010	DIF - Water Distribution Facilities F/T Salaries	\$ 1,028	\$ 3,238	\$ 3,397	\$ -
111-4281.1020	DIF - Water Distribution Facilities P/T Salaries	\$ -	\$ -	\$ -	\$ -

All Expenditures By Account Number

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
111-4281.1030	DIF - Water Distribution Facilities O/T Salaries	\$ -	\$ -	\$ -	\$ -
111-4281.1040	DIF - Water Distribution Facilities F/T Social Security & Medicare	\$ 80	\$ 253	\$ 267	\$ -
111-4281.1050	DIF - Water Distribution Facilities CalPERS Retirement	\$ 175	\$ 485	\$ 533	\$ -
111-4281.1060	DIF - Water Distribution Facilities Health Insurance	\$ 177	\$ 568	\$ 537	\$ -
111-4281.1070	DIF - Water Distribution Facilities F/T Workers Comp	\$ 7	\$ 24	\$ 26	\$ -
111-4281.1080	DIF - Water Distribution Facilities LTD Insurance	\$ 2	\$ 8	\$ 8	\$ -
111-4281.1095	DIF - Water Distribution Facilities Special Compensation	\$ 22	\$ 65	\$ 62	\$ -
111-4281.3005	DIF - Water Distribution Facilities Administration	\$ -	\$ -	\$ -	\$ -
111-4281.5305	DIF - Water Distribution Facilities Well 14	\$ 85,193	\$ 155,086	\$ -	\$ -
111-4281.5437	DIF - Water Distribution Facilities GIS	\$ -	\$ 5,000	\$ -	\$ 500
111-4281.6214	DIF - Water Distribution Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
111-4281.7058	DIF - Water Distribution Facilities - Water Holding DIF Consolidation	\$ -	\$ -	\$ -	\$ -
111-4281.7135	DIF - Water Distribution Facilities Debt Service (Bonds)	\$ -	\$ -	\$ -	\$ 150,000
895-4850.	Successor Bond Project -	\$ -	\$ -	\$ -	\$ -
896-4860.1010	Successor Housing F/T Salaries	\$ 21,111	\$ 5,465	\$ 5,592	\$ 23,207
896-4860.1020	Successor Housing P/T Salaries	\$ -	\$ -	\$ -	\$ -
896-4860.1030	Successor Housing O/T Salaries	\$ -	\$ -	\$ -	\$ -
896-4860.1040	Successor Housing F/T Social Security & Medicare	\$ 1,707	\$ 425	\$ 450	\$ 1,803
896-4860.1041	Successor Housing P/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
896-4860.1050	Successor Housing CalPERS Retirement	\$ 3,662	\$ 817	\$ 833	\$ 3,322
896-4860.1060	Successor Housing Health Insurance	\$ 2,009	\$ 5	\$ 289	\$ 19
896-4860.1070	Successor Housing F/T Workers Comp	\$ 171	\$ 40	\$ 43	\$ 173
896-4860.1071	Successor Housing P/T Workers Comp	\$ -	\$ -	\$ -	\$ -
896-4860.1080	Successor Housing LTD Insurance	\$ 44	\$ 13	\$ 14	\$ 57
896-4860.1095	Successor Housing Special Compensation	\$ 329	\$ 90	\$ 88	\$ 360
896-4860.3000	Successor Housing Professional	\$ -	\$ -	\$ 60	\$ -
896-4860.3140	Successor Housing Legal Services	\$ 2,448	\$ 1,000	\$ 1,000	\$ 1,000
896-4860.4027	Successor Housing Server Contract	\$ -	\$ -	\$ 285	\$ -
897-4870.1010	Successor RDA Retirement F/T Salaries	\$ 133,932	\$ 151,802	\$ 156,211	\$ 172,880
897-4870.1020	Successor RDA Retirement P/T Salaries	\$ 25,561	\$ -	\$ -	\$ -
897-4870.1030	Successor RDA Retirement O/T Salaries	\$ 511	\$ -	\$ -	\$ -
897-4870.1040	Successor RDA Retirement F/T Social Security & Medicare	\$ 10,299	\$ 11,824	\$ 11,462	\$ 13,459
897-4870.1041	Successor RDA Retirement P/T Social Security & Medicare	\$ 1,370	\$ -	\$ -	\$ -
897-4870.1050	Successor RDA Retirement CalPERS Retirement	\$ 22,676	\$ 22,701	\$ 23,358	\$ 24,800
897-4870.1060	Successor RDA Retirement Health Insurance	\$ 13,484	\$ 11,342	\$ 13,870	\$ 12,529
897-4870.1070	Successor RDA Retirement F/T Workers Comp	\$ 1,000	\$ 1,114	\$ 1,173	\$ 1,290
897-4870.1071	Successor RDA Retirement P/T Workers Comp	\$ 128	\$ -	\$ -	\$ -
897-4870.1080	Successor RDA Retirement LTD Insurance	\$ 250	\$ 371	\$ 366	\$ 422
897-4870.1095	Successor RDA Retirement Special Compensation	\$ 2,591	\$ 2,760	\$ 2,654	\$ 3,060
897-4870.2010	Successor RDA Retirement Office Supplies	\$ 1,436	\$ 2,400	\$ 2,400	\$ 500
897-4870.2150	Successor RDA Retirement Publications	\$ -	\$ 450	\$ 450	\$ 450
897-4870.2550	Successor RDA Retirement Telephone, Long Distance, Cellular Service	\$ 750	\$ 950	\$ 950	\$ 950
897-4870.2551	Successor RDA Retirement Emergency Telephone Notification Service	\$ 763	\$ 500	\$ 1,473	\$ 500
897-4870.2580	Successor RDA Retirement Advertising	\$ -	\$ -	\$ 325	\$ -
897-4870.2680	Successor RDA Retirement Property & Irrigation District Taxes	\$ 33	\$ 45	\$ 45	\$ 45
897-4870.3000	Successor RDA Retirement Professional Services	\$ 16,906	\$ 25,000	\$ 25,000	\$ 10,000
897-4870.3140	Successor RDA Retirement Legal Services	\$ 4,574	\$ 6,000	\$ 6,000	\$ 5,000
897-4870.4016	Successor RDA Retirement Internet Access	\$ 261	\$ 310	\$ 530	\$ 310
897-4870.4022	Successor RDA Retirement Annual Software Licensing & Maintenance	\$ 45	\$ 515	\$ 600	\$ 515
897-4870.4027	Successor RDA Retirement Network Service Maintenance	\$ 2,997	\$ 3,000	\$ 5,500	\$ 3,000
897-4870.4031	Successor RDA Retirement Copy Machine Lease / Mtce	\$ 2,245	\$ 2,550	\$ 3,600	\$ 2,550
897-4870.6021	Successor RDA Retirement Computers	\$ -	\$ -	\$ 2,003	\$ -
897-4870.7068	Successor RDA Retirement Due To State Department of Finance	\$ -	\$ -	\$ -	\$ -
897-4870.7120	Successor RDA Retirement Debt Service	\$ 745,923	\$ 721,769	\$ 721,769	\$ 715,000
897-4870.8020	Successor RDA Retirement Prior Year Purchase Orders	\$ -	\$ 4,421	\$ 4,421	\$ -



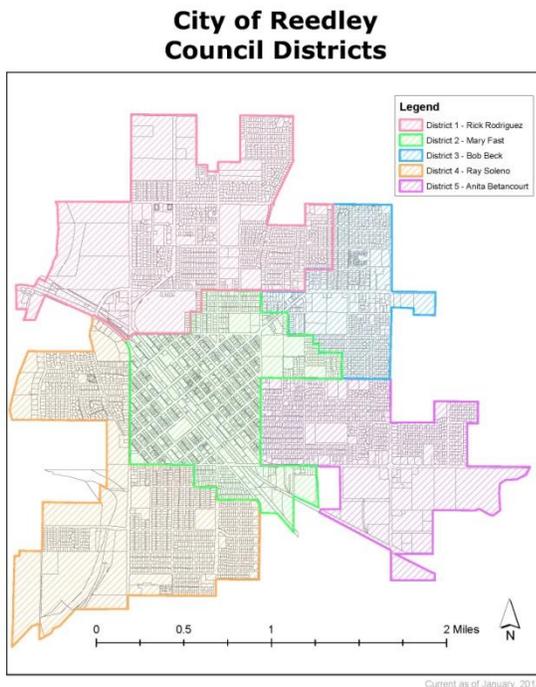
City of Reedley

Administration

Administration Department



City Council: The City Council serves as the policy-making body of the City. The City Council is composed of five members elected at large by the voters. Council members hold office for four-year terms. The Council members select from among themselves a Mayor and Mayor Pro-Tem on a rotational basis by Council District number, and they generally serve for two years. The Mayor presides at meetings of the City Council, signs documents and executes agreements on behalf of the City Council, and acts as the official representative of the City.



The Mayor and members of Council are responsive to citizen concerns and enact legislation that reflects the needs, wishes, and priorities of Reedley residents. They strive to promote the economic, cultural, and governmental wellbeing of the community. They represent the City at community ceremonies, meetings, and other functions as well as participating in regional, state, and national organizations.

The City Council appoints a City Manager as the Chief Executive Officer of the City government and a City Attorney who serves as legal advisor to the Council and City officials. The Council enacts

ordinances and resolutions, and approves the budget and City expenditures. In addition to its legislative duties, the Council also appoints citizens to serve on committees and commissions that operate in an advisory capacity to the Council.

City Manager: The City Manager, as Chief Executive Officer of the City, is responsible for various functions assigned by the City’s Municipal Code, California Government Code, and the City Council. These include overseeing the implementation and administration of Council policy, supervising the activities of all departments, enforcing City ordinances, preparing the operating and capital improvement budgets, and other such duties and responsibilities as may be assigned by the City Council.

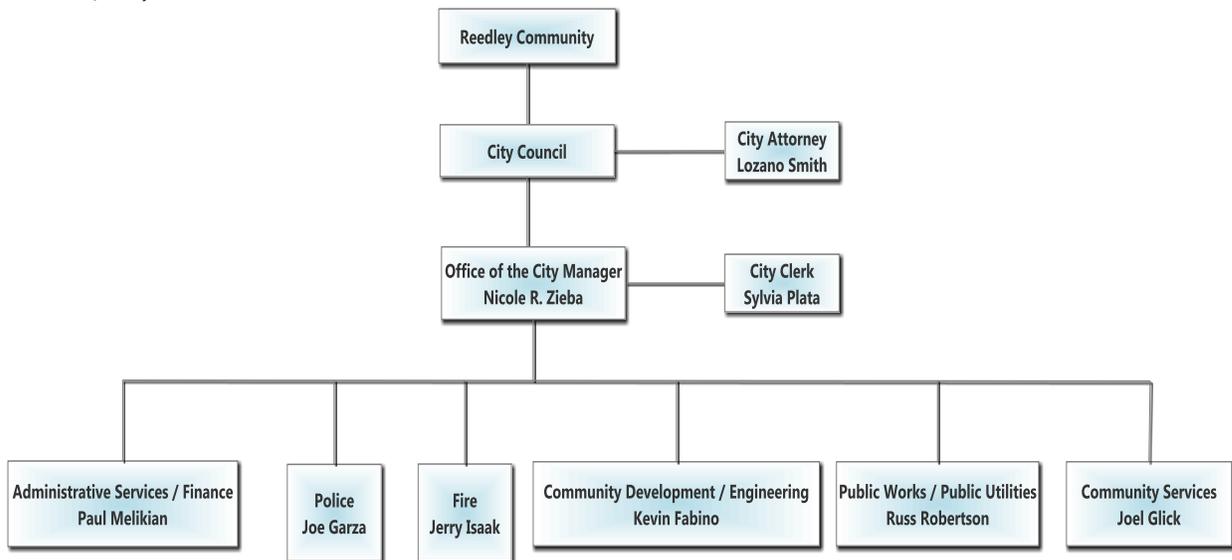


Nicole Zieba, City Manager



Sylvia Plata, City Clerk

City Clerk: The primary responsibility of the City Clerk is to serve as Clerk to the City Council and to prepare City Council agendas and minutes for all City Council meetings. Additionally, the Clerk is the official holder of all City records, agreements, and contracts. The City Clerk holds the additional responsibility of being the Executive Assistant to the City Manager.



The City Manager’s Office will continue to focus on the critical areas of:

Revitalizing the Community

- Beautification
- Business Recruitment and Retention
- Attracting new development
- Enhancing public amenities
- Completing needed infrastructure

Solid financial management

- Continued efforts in reducing expenditures
- Building 90-day operating reserves
- Exploring alternatives to Redevelopment Agency programs

Enhanced public safety

- Gang eradication
- Building upon Restorative Justice programs
- Proactive Code Enforcement

City Hall efficacy

- Continuing to streamline city hall processes
- Teambuilding
- Effective decision-making
- Risk and liability mitigation
- Continued staff training to modernize skills and knowledge at all levels
- Ensuring compliance with all Local, State and Federal law

Specific goals and actions to reach those goals are described in both the Budget Transmittal letter and each department's budget section.

Departmental Budget Summary

2015-16 BUDGET

Administration

Total Revenues - All Funds Combined	\$	84,650
<i>029 - PEG</i>	<i>\$</i>	<i>20,350</i>
<i>110 - General Government Facilities DIF</i>	<i>\$</i>	<i>64,300</i>

Total Expenditures - All Funds Combined	\$	444,717
<i>001 - General</i>	<i>\$</i>	<i>379,717</i>
<i>029 - PEG</i>	<i>\$</i>	<i>55,000</i>
<i>110 - General Government Facilities DIF</i>	<i>\$</i>	<i>10,000</i>

Total Full-Time Personnel Positions	2
<i>City Manager</i>	<i>1</i>
<i>Executive Assistant / City Clerk</i>	<i>1</i>

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
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Administration

Revenues

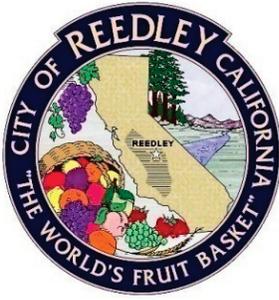
029 - PEG					
029-3123	PEG Franchise Fees (Cable TV)	\$ 20,911	\$ 20,100	\$ 20,100	\$ 20,100
029-3401	PEG Interest Earnings	\$ 132	\$ 250	\$ 500	\$ 250
110 - General Government Facilities DIF					
110-3401	General Government Facilities DIF Interest Earnings	\$ 6,446	\$ 3,500	\$ 3,800	\$ 3,500
110-3630	General Government Facilities Development Impact Fees	\$ 114,859	\$ 6,632	\$ 1,000	\$ 60,800

Expenditures

001 - General					
001-4110.1020	Council P/T Salaries	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
001-4110.1040	Council F/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
001-4110.1041	Council P/T Social Security & Medicare	\$ 689	\$ 689	\$ 689	\$ 689
001-4110.1062	Council P/T Health Insurance	\$ 27,067	\$ 39,000	\$ 28,000	\$ 39,000
001-4110.1070	Council F/T Workers Comp	\$ -	\$ -	\$ -	\$ -
001-4110.1071	Council P/T Workers Comp	\$ 25	\$ 43	\$ 59	\$ 44
001-4110.2010	Council Office Supplies	\$ 420	\$ 600	\$ 500	\$ 500
001-4110.2020	Council Special Supplies	\$ 313	\$ 600	\$ 500	\$ 500
001-4110.2150	Council Publications	\$ 76	\$ 250	\$ 250	\$ 250
001-4110.2530	Council Memberships	\$ 8,989	\$ 12,000	\$ 12,126	\$ 10,000
001-4110.2540	Council Meetings & Conferences	\$ 2,610	\$ 5,000	\$ 8,700	\$ 5,000
001-4110.2551	Council Emergency Telephone Notification Service	\$ 274	\$ 314	\$ 342	\$ 345
001-4120.1010	Admin F/T Salaries	\$ 140,573	\$ 143,300	\$ 150,000	\$ 143,948
001-4120.1030	Admin O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4120.1040	Admin F/T Social Security & Medicare	\$ 10,242	\$ 11,428	\$ 9,346	\$ 11,455
001-4120.1050	Admin CalPERS Retirement	\$ 23,803	\$ 21,966	\$ 23,466	\$ 21,107
001-4120.1060	Admin Health Insurance	\$ 22,899	\$ 23,683	\$ 20,538	\$ 21,258
001-4120.1070	Admin F/T Workers Comp	\$ 1,070	\$ 1,076	\$ 1,153	\$ 1,098
001-4120.1080	Admin LTD Insurance	\$ 230	\$ 359	\$ 289	\$ 359
001-4120.1095	Admin Special Compensation	\$ 5,543	\$ 6,090	\$ 5,742	\$ 5,790
001-4120.2010	Admin Office Supplies	\$ 1,332	\$ 2,400	\$ 1,200	\$ 2,000
001-4120.2020	Admin Special Supplies	\$ 293	\$ 1,000	\$ 1,000	\$ 1,000
001-4120.2520	Admin Travel & Mileage Reimbursement	\$ 517	\$ 500	\$ 200	\$ 400

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4120.2530	Admin Memberships	\$ 321	\$ 1,000	\$ 1,840	\$ 1,840
001-4120.2540	Admin Meetings & Conferences	\$ 1,714	\$ 2,000	\$ 4,348	\$ 3,500
001-4120.2550	Admin Telephone, Long Distance, Cellular Service	\$ 126	\$ 50	\$ 259	\$ 260
001-4120.2551	Admin Emergency Telephone Notification Service	\$ 280	\$ 320	\$ 349	\$ 350
001-4120.3000	Admin Professional Services	\$ 12,105	\$ 12,200	\$ 14,600	\$ 12,200
001-4120.4010	Admin Mtce Contracts	\$ 104	\$ 100	\$ 100	\$ 100
001-4120.4013	Admin Dinuba Vietnam Memorial	\$ -	\$ -	\$ 1,000	\$ -
001-4120.4016	Admin Internet Access	\$ 131	\$ 150	\$ 142	\$ 150
001-4120.4020	Admin Equipment Repairs	\$ -	\$ -	\$ 405	\$ -
001-4120.4022	Admin Annual Software Licenses & Maintenance	\$ -	\$ 400	\$ 230	\$ 400
001-4120.4027	Admin Network Service Maintenance	\$ 1,072	\$ 1,000	\$ 1,629	\$ 1,600
001-4120.4031	Admin Copy Machine Lease / Mtce	\$ 866	\$ 1,000	\$ 794	\$ 800
001-4120.6021	Admin Computers & Peripherals	\$ 1,086	\$ 1,500	\$ -	\$ -
001-4120.7010	Admin Equipment Shop ISF Transfer	\$ 499	\$ 1,486	\$ 366	\$ 2,133
001-4130.1010	City Clerk F/T Salaries	\$ 32,035	\$ 31,325	\$ 33,167	\$ 33,262
001-4130.1020	City Clerk P/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4130.1030	City Clerk O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4130.1040	City Clerk F/T Social Security & Medicare	\$ 2,566	\$ 2,518	\$ 2,696	\$ 2,666
001-4130.1050	City Clerk CalPERS Retirement	\$ 5,448	\$ 4,827	\$ 5,184	\$ 4,913
001-4130.1060	City Clerk Health Insurance	\$ 9,387	\$ 9,473	\$ 6,808	\$ 7,720
001-4130.1070	City Clerk F/T Workers Comp	\$ 238	\$ 237	\$ 257	\$ 256
001-4130.1080	City Clerk LTD Insurance	\$ 65	\$ 79	\$ 86	\$ 84
001-4130.1095	City Clerk Special Compensation	\$ 1,491	\$ 1,590	\$ 1,412	\$ 1,590
001-4130.2010	City Clerk Office Supplies	\$ 277	\$ 200	\$ 200	\$ 200
001-4130.2020	City Clerk Special Supplies	\$ 60	\$ 200	\$ 200	\$ 200
001-4130.2150	City Clerk Publications	\$ 710	\$ 1,500	\$ 800	\$ 1,000
001-4130.2530	City Clerk Memberships	\$ 130	\$ 140	\$ 140	\$ 140
001-4130.2540	City Clerk Meetings & Conferences	\$ 60	\$ 120	\$ -	\$ 120
001-4130.2550	City Clerk Telephone, Long Distance, Cellular Service	\$ 116	\$ 120	\$ 26	\$ 40
001-4130.2551	City Clerk Emergency Telephone Notification Service	\$ 280	\$ 320	\$ 349	\$ 350
001-4130.2580	City Clerk Advertising	\$ -	\$ 100	\$ 100	\$ 100
001-4130.4010	City Clerk Mtce Contracts	\$ -	\$ -	\$ 100	\$ 100
001-4130.4016	City Clerk Internet Access	\$ 131	\$ 120	\$ 142	\$ 150
001-4130.4022	City Clerk Annual Software Licenses & Maintenance	\$ 123	\$ 170	\$ 412	\$ 550
001-4130.4027	City Clerk Network Service Maintenance	\$ 1,429	\$ 1,375	\$ 1,629	\$ 1,600
001-4130.4031	City Clerk Copy Machine Lease / Mtce	\$ 3,310	\$ 3,400	\$ 2,000	\$ 2,600
001-4130.6021	City Clerk Computers & Peripherals	\$ 1,086	\$ -	\$ -	\$ -
001-4160.3140	City Attorney Legal Services	\$ 22,643	\$ 30,000	\$ 22,000	\$ 25,000
001-4250.3000	Elections	\$ -	\$ 6,500	\$ 3,300	\$ -
029 - PEG					
029-4123.6560	PEG Council Chambers Audio / Video Improvements	\$ 1,080	\$ 46,500	\$ 6,500	\$ 55,000
110 - General Government Facilities DIF					
110-4280.5410	DIF - General Government Facilities City Hall / Police Headquarters Expan	\$ 36,090	\$ 185,000	\$ 185,000	\$ 10,000



City of Reedley

Administrative Services

Administrative Services Department

The Administrative Services Department assures the effective management and financial integrity of the City's programs, activities and resources by developing, implementing and monitoring policies and systems in the areas of budget, financial administration, accounting, utility billing and collections, purchasing, internal controls, and information technology functions. The Department also strives to provide professional and cost effective services to the public and support functions for other City departments in the areas of Human Resources, Payroll & Benefits Administration, Risk Management, Contract Management, and administration of the City's Community Facilities District. Over the last several years, the Department has taken greater ownership over many roles and processes that required stronger leadership, and put into place many administrative and financial policies meant to improve the operational and financial stability of the City in the long-term. The Department is staffed by seven full-time and two part-time employees.



*Paul A. Melikian, CPFO
Finance & Administrative Services Director*



Department Accomplishments

The Department has been very active this year in striving to meet the goals set forth in last year's budget, with tangible results and continued effort needed to meet remaining targets. The following is a summary of Department accomplishments by functional area:

Finance, Accounting & Budget

- Working with the City Manager and Community Development Department, staff introduced a comprehensive Citywide Capital Financing and Debt Management Policy, a first of such policy for the City. The policy establishes written guidelines, allowances, and restrictions that guide appropriate debt issuance practices, management of a debt portfolio, and adherence to various laws and regulations. Having a debt policy in place is a recognized Best Practice of the Government Finance Officers Association 
- Working with the City Manager and City Department Heads, completed the 2014-15 mid-year budget review, which resulted in the City Council approving a \$200,000 contribution to the General Fund Reserve 
- Completed the 4th annual comprehensive review and update of fees in the Citywide Master Fee Schedule
- Successfully received an unqualified audit opinion (best available) for the City and Successor Agency to the City of Reedley Redevelopment Agency for the Fiscal year ended June 30, 2014
- Working with a consultant, the City submitted \$20,667 in additional claims as provided for under State law SB 90, which provides for reimbursement of costs incurred by local agencies for various State-mandated services. As of April 2015, the City has received \$61,514 (fiscal year to date) in reimbursements for claims filed in prior years
- Completed all quarterly reporting to the Council and public of the status of the City's Investment Pool as required by the City's Investment Policy.
- Took advantage of a prepayment option through CalPERS to prepay the entire amount of the employer share of pension contributions for 'Miscellaneous' employees, which comprises over 2/3 of full-time employees, resulting in an estimated City savings of \$60K for 2014-15

- The Accounts Payable function was split into a two-person team, allowing for cross-training of this critical function, timely processing of payments, and enhanced ability to follow-up on outstanding issues with vendors
- Transitioned the processing of Accounts Payable invoices to a paperless process using the City's e-mail system; reducing turnaround time, improving accountability, and providing coverage for departmental review of invoices/payments in the event of key staff absences



Business License

- Starting in early 2013-14, Department staff began a pilot business license discovery program that resulted in approximately 100 new licenses being issued. Later in the year, the City began utilizing the services of a vendor to provide the license discovery services that has resulted in over 300 additional licenses being issued to previously unlicensed businesses doing business in Reedley, which has resulted in a sustained 20% increase above historical license revenue levels.

Risk Management

- Managed several property damage claims for City property, vehicles and equipment, including leading recovery efforts from outside insurance carriers representing over \$20,000 in recovered damages
- Processed six new liability claims against the City and ongoing management of 2-3 cases
- Coordinated with the Public Works Department to host several onsite regional training sessions, including AB 1825 Anti-Harassment & Bullying Training for supervisors, Traffic Control & Flagging and Sidewalk Liability Forum
- Showcased the Public Works Department Annual Safety Day to the Board of Directors of the Central San Joaquin Valley Risk Management Authority (CSJVRMA). For 2015, the Public Works Department will be inviting surrounding cities to participate in this successful event
- Representing the CSJVRMA, Staff attended the California Public Agency Risk Manager's Annual Conference, a statewide gathering of risk management professionals



HR, Payroll & Benefits

- Completed the first comprehensive review and update of the Citywide Policies & Procedures manual since the manual was last adopted in 2010

- Working with the City Council and the City's OPEB actuary, the tiered retiree medical benefit structure was revised pertaining to minimum eligibility requirements for City retirees and dependents that reduced the unfunded liability of the future promised benefits by up to 40%, or \$10 million



Payroll & Benefits

- In March 2015, the City Council elected to become a member of the CalPERS California Employers Retiree Benefit Trust, a trust established for the sole purpose of allowing public agencies a vehicle to begin pre-funding OPEB, which in Reedley's case consists solely retiree/dependent medical coverage
- Coordinated with Staff, CalPERS, and the Council for the steps required for Unrepresented employees to pay 100% of the cost of the employee share of pension contributions, the completion of a two-year phase in

- Completed several training sessions for City staff, including: benefits education seminars; AB 1825 Anti-Harassment training for supervisors; retirement workshops, and all-employee sexual harassment training



- Established a paid sick leave policy to go into effect July 1, 2015 for part-time employees consistent with AB 1522
- Established a policy defining the City's contribution for medical premiums for eligible part-time employees under the Affordable Care Act to go into effect January 2016, when the threshold for large employers moves from the current 70% to 95%
- Formally established for the first time, the process for the City to make determinations regarding industrial disability retirements on behalf of Safety employees, as required by the Public Employees' Retirement Law



- Began assessing specific departments/divisions for actual costs of unemployment benefit claims, resulting in a more accurate representation of actual program costs

Redevelopment Successor Agency

- In September 2014, Staff received approval from the State Department of Finance on the Long Range Property Management Plan, a required document as part of the Agency's dissolution process that governs how the remaining properties owned by the former RDA will be disposed. This was a significant development, since the approved plan included the City being authorized by the State to retain ownership and control over several parking lots located in the downtown area viewed as critical to area businesses
- Successfully completed the transfer of real property located at 1801 10th St. (the Granger Building site and adjacent vacant parcel), to the Kings Canyon Unified School District for development into a district administration office



- Working with the City Manager, completed an agreement with the KCUSD concerning the use of \$352,294 in remaining funds in the Joint Educational and Community Facilities Account established by agreement between the former Redevelopment Agency of the City of Reedley and KCUSD in August 1991



- Complied with all mandatory reporting and filing deadlines for ongoing dissolution activities

Utility Billing & Collections

- Completed the scanning of all historical utility records into a paperless filing system, which encompassed over 7,000 files in nine completely full file cabinets. All new records are immediately scanned and shredded.
- Updated the City Municipal Code to align application and deposit requirements for applicants requesting utility services
- Began a project to intermittently request updated contact information from utility customers to ensure that City records are up to date. Updated contact information is important to have in the event of a utility issue impacting the property (ex. water leak)
- Front counter staff completed customer service training that focused on serving customers in difficult or tense situations



Community Facilities District (CFD) & Developer Impact Fee Administration

- Assumed the complete management of the CFD, a function previously shared with an outside consultant
- Completed the annexation process for properties coming into the CFD
- Adjusted CFD rates by the annual CPI escalator, and set departmental allocations for 2015-16
- Published the annual Developer Impact Fee report
- Assisted the Community Development Department in the new structure for some impact fee funds that were consolidated as a result of the 2015 Impact Fee Study



Department Goals

The Department will continue to improve customer service and support services provided to other City Departments. Some specific goals for the upcoming year are shown below by functional area:



Finance, Accounting & Budget

- Continue review of options available for future replacement of the City's financial system
- Review cost allocations of costs shared by City Divisions/Departments to ensure that allocations accurately reflect current activity usage (i.e. copiers, network support, software, etc.)
- Continue to refine and update the five-year Capital Improvement Plan and incorporate working capital and capital set aside requirements into every area of the operation
- Continue work on a Department-specific Policies & Procedures Manual for all department functions, including financial, payroll, investments, contracts, utility billing, and business license functions – with a goal of 80% completion by June 30, 2016
- Working with the Public Works Department, begin evaluating the financial impact and potential solutions resulting from some existing Landscaping & Lighting Districts in the City that do not have cost of living escalators built into their enabling documents. Eight LLMDs out of 21 total districts in the City do not have CPI increases built into them; meaning that the City collects the same amount annually from property owners in the districts as the year they were established. This impacts the City's ability to maintain the infrastructure included in the District as the costs of goods & services increase over time



Business License

- The City will continue to utilize the services of a vendor to continue unlicensed business discovery efforts; however the activity is anticipated to be diminished as compliance rates increase. The ongoing additional revenue from a higher number of licensed businesses has been anticipated into General Fund revenue for 2014-15 and 2015-16



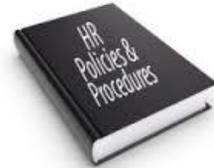
Purchasing

- Develop a Citywide Purchasing Policy, including presenting recommendations to the City Council of Municipal Code revisions to support the new policy

- Adoption and implementation of the Uniform Public Construction Cost Accounting Act which would allow the City to:
 - Perform public project work up to \$45,000 with its own work forces (limit adjusted periodically for inflation);
 - Utilize informal bidding for projects between \$45,001 and \$175,000 which do not require advertising;
 - Reduces the number of formal bids which translates to time and cost savings;
 - Expedited contracting for small projects

HR, Payroll & Benefits

- Complete an annual review and update of the Citywide Policies & Procedures Manual
- Transition remaining employees that receive live payroll checks to direct deposit or a pay card solution
- Successfully implement the City's responsibility under the Affordable Care Act for eligible part-time employees to go into effect January 2016, including applicable IRS reporting deadlines
- Implement and monitor the new paid sick leave policy to go into effect July 1, 2015 for part-time employees consistent with AB 1522



RDA Successor Agency

- Complete the transfer of all remaining properties owned by the former RDA to the City of Reedley, as authorized by the State Department of Finance
- Obtain approval from the State Department of Finance for the revised annual Recognized Obligation Payment Schedule (ROPS) process so that the obligations of the former Redevelopment Agency (i.e. debt service & administrative costs) continue to be paid
- If available, obtain approval from the Oversight Board of the Successor Agency and the State Department of Finance for a 'Last & Final' ROPS so that property tax funding does not have to be requested and re-authorized by the new Countywide Oversight Board that will replace all local Oversight Boards in July 2016



Risk Management

- Update the City Injury and Illness Prevention Program to ensure continued Cal/OSHA compliance, and commitment to a safe workplace
- Continue to host regional training seminars through the CSJVRMA

Contracts Management

- Complete the citywide contracts database by Summer 2015, representing a summary of all contracts, leases and agreements with the City, ensuring compliance monitoring for insurance requirements, reporting, lease payments, etc.
- Continue maintenance of posting all contracts, leases and agreements to the City website once executed. The dedicated webpage currently has hundreds of links to these documents, which aids in improved transparency and access to information



Information Technology (IT)

- Continue to improve the City website, including the quality and quantity of content, to encourage more use by residents and other stakeholders
- Begin reviewing options for creating an IT equipment replacement fund, including funding mechanisms
- Installation of a back-up Internet connection for City Hall and Police Headquarters



Utility Billing & Collections

- Continue updating customer contact information to ensure accurate records
- Selected staff members will complete customer service refresher training

2015-16 Budget Specifics

The Administrative Services Department budget includes the following items of interest:

- All City debt service obligations have been fully funded. For more information please refer to the Debt Summary or the Debt Service Schedule
- \$2,550 for pension liability valuation reports. Governmental Accounting Standards Board Statement 68 requires the liability of employers to employees for defined benefit pensions to be measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's fiduciary net position. Actuarial valuations of the total pension liability are required to be performed at least every two years and presented in the City's annual financial statements



- \$45,600 for an initial contribution to the CalPERS California Employers Retiree Benefit Trust, to begin pre-funding future costs for retiree medical premiums. The \$45,600 represents 15% of the estimated 'pay-as-you-go' retiree medical premiums for 2015-16
- \$304,000 for estimated retiree medical premiums. The City currently pays for medical premiums for eligible retirees and dependents, subject to a tiered benefit structure established by the City Council in 2013, and revised in 2014
- \$160,000 for a Special Assessment in the City's Workers Compensation program, related to higher historical program costs that exceeded premiums paid in past years. The amount budgeted is approximately \$24,000 less than the actual assessment from the Central San Joaquin Valley Risk Management Authority due to refunds in other program areas that will be used to partially offset the liability
- \$1,038,435 for the City's Worker's Compensation, Liability, Property, Auto, & Employment liability programs, representing a 20% increase over current year premiums. There are numerous factors behind this significant increase; including escalating costs in program areas, lower interest earnings on pooled funds, fund balances that are projected to fall below designated thresholds (i.e. reserve policies), and bonds proceeds previously used for certain coverages being exhausted
- \$250,000 has been budgeted for administrative oversight of Successor Agency dissolution activities of the former Reedley Redevelopment Agency



Department Challenges/Unmet Needs

The City's financial system is essentially the same system put into place almost 25 years ago, and is experiencing an increasing number of issues that require labor intensive patches and 'work-arounds' to maintain. Several other cities in California who use the same system have since transitioned to different vendors. Staff has already begun looking into the cost, benefits, and feasibility of transitioning to a replacement financial system that will support the multitude of needs within the City. This major project was originally scheduled to begin in the 2015-16 Fiscal year (beginning July 2015), however is now slated to begin in 2016-17 due to the cost of the procurement and implementation of the new software system.



The Department is fortunate to have a roster of qualified employees, several of which have been with the City for many years. The challenge is that much of the institutional knowledge of policies and procedures are not formally documented, creating potential issues for continuity of operations should an unexpected absence or leave occur. The quality, accuracy, and efficiency of services provided by the Department directly impacts the service delivery of other City Departments. By continuing the arduous task of creating a Department Policies & Procedures Manual, the City will have a tremendous resource.

Departmental Budget Summary

2015-16 BUDGET

Administrative Services

Total Revenues - All Funds Combined	\$	1,280,052
001 - General	\$	134,200
065 - Dental ISF	\$	127,342
895 - 2011 RDA Bond Fund	\$	15,000
897 - RDA Retirement Fund	\$	1,003,510

Total Expenditures - All Funds Combined	\$	7,056,661
001 - General	\$	411,607
002 - General Fund Reserves	\$	-
050 - Water	\$	1,312,633
052 - Sewer	\$	2,805,264
053 - Solid Waste	\$	792,089
065 - Dental ISF	\$	130,000
100 - DIF - Transportation Facilities	\$	35,700
101 - Traffic DIF	\$	-
102 - Law Enforcement Facilities DIF	\$	-
103 - Fire Enforcement Facilities DIF	\$	6,500
104 - Storm Drain Facilities DIF	\$	9,700
105 - Wastewater Facilities DIF	\$	12,800
106 - WW Collection DIF	\$	408,607
107 - Water Holding DIF	\$	-
108 - Parks & Recreational Facilities DIF	\$	-
109 - Open Space DIF	\$	4,800
110 - General Government Facilities DIF	\$	9,700
111 - Water Distribution Facilities DIF	\$	150,000
895 - 2011 RDA Bond Fund	\$	-
897 - RDA Retirement	\$	967,261

Total Full-Time Personnel Positions	7
Director of Finance & Administrative Services	1
Accounting Manager	1
Accountant	1
Management Analyst	1
Accounting Technician II	3
Accounting Technician I	0

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
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Administrative Services

Revenues

001 - General					
001-3621	DIF Administration Services	\$ -	\$ -	\$ -	\$ 79,200
001-3690	Business License Administrative Fee / Application Fee	\$ 83,100	\$ 48,000	\$ 57,000	\$ 55,000
065 - Dental ISF					
065-3401	Dental ISF Interest Earnings	\$ 257	\$ 200	\$ 750	\$ 750
065-3719	Dental Internal Service Fund Premiums	\$ 116,103	\$ 132,168	\$ 132,168	\$ 126,592
895 - 2011 RDA Bond Fund					
895-3401	Successor RDA Bond Fund Interest Earnings	\$ 54,172	\$ 30,000	\$ 18,000	\$ 15,000
897 - RDA Retirement Fund					
897-3401	Successor RDA Retirement Interest Earnings	\$ 3,670	\$ -	\$ 3,400	\$ -
897-3402	Successor RDA Land & Building Note Receivable	\$ 30,912	\$ -	\$ 2,576	\$ -
897-3707	Successor RDA Miscellaneous	\$ -	\$ -	\$ 618	\$ -
897-3910	Successor RDA Retirement Tax Increment	\$ 414,251	\$ 750,000	\$ 750,000	\$ 750,000
897-3911	Successor RDA Retirement Administrative Allowance	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
897-3925	Successor RDA Columbia Ave Property Receivable	\$ 3,510	\$ 3,510	\$ 3,510	\$ 3,510

Expenditures

001 - General					
001-4140.1010	Admin Svcs F/T Salaries	\$ 15,606	\$ 23,090	\$ 21,388	\$ 86,804
001-4140.1020	Admin Svcs P/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4140.1030	Admin Svcs O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4140.1040	Admin Svcs F/T Social Security & Medicare	\$ 1,150	\$ 1,770	\$ 1,620	\$ 6,728
001-4140.1050	Admin Svcs CalPERS Retirement	\$ 2,639	\$ 2,794	\$ 2,951	\$ 11,543
001-4140.1060	Admin Svcs Health Insurance	\$ 3,248	\$ 5,885	\$ 3,426	\$ 13,016
001-4140.1066	Admin Svcs Retiree Medicare Supplement Medical Plan Premium	\$ 17,892	\$ 36,000	\$ 32,500	\$ 36,000
001-4140.1067	Admin Svcs Retiree Non Medicare Medical Plan Premium	\$ 21,353	\$ 40,000	\$ 33,500	\$ 40,000
001-4140.1068	Admin Svcs CalPERS Retiree Benefit Trust Future Medical Premiums	\$ -	\$ -	\$ -	\$ 11,400
001-4140.1070	Admin Svcs F/T Workers Comp	\$ 111	\$ 167	\$ 162	\$ 645
001-4140.1080	Admin Svcs LTD Insurance	\$ 35	\$ 56	\$ 57	\$ 211
001-4140.1095	Admin Svcs Special Compensation	\$ (67)	\$ 42	\$ 38	\$ 1,144
001-4140.2010	Admin Svcs Office Supplies	\$ 4,996	\$ 5,000	\$ 5,000	\$ 5,000
001-4140.2011	Admin Svcs Office Postage & Postage Meter	\$ 1,628	\$ 3,500	\$ 4,361	\$ 4,400
001-4140.2530	Admin Svcs Memberships	\$ 181	\$ 200	\$ 200	\$ 200
001-4140.2540	Admin Svcs Meetings & Conferences	\$ 234	\$ 1,000	\$ 500	\$ 1,000
001-4140.2550	Admin Svcs Telephone, Long Distance, Cellular Service	\$ 249	\$ 250	\$ 300	\$ 300
001-4140.2551	Admin Svcs Emergency Telephone Notification Service	\$ 104	\$ 120	\$ 130	\$ 130

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4140.3000	Admin Svcs Professional Services	\$ 2,191	\$ 5,000	\$ 8,200	\$ 8,250
001-4140.3002	Admin Svcs Online Payment Customer Services Fees (Business License)	\$ 391	\$ 750	\$ 800	\$ 800
001-4140.3012	Admin Svcs Paylocity	\$ 6,053	\$ 6,500	\$ 6,500	\$ 6,500
001-4140.3037	Admin Svcs Datavault Offsite Record Storage	\$ 922	\$ 670	\$ 1,085	\$ 1,085
001-4140.4010	Admin Svcs Mtce Contracts	\$ 4,026	\$ 4,900	\$ 4,100	\$ 4,100
001-4140.4016	Admin Svcs Internet Access	\$ 61	\$ 60	\$ 80	\$ 80
001-4140.4020	Admin Svcs Equipment Repairs	\$ -	\$ -	\$ -	\$ -
001-4140.4022	Admin Svcs Annual Software Licenses & Maintenance	\$ 239	\$ 250	\$ 250	\$ 250
001-4140.4027	Admin Svcs Network Service Maintenance	\$ 427	\$ 350	\$ 620	\$ 600
001-4140.4031	Admin Svcs Copy Machine Lease / Mtce	\$ 906	\$ 850	\$ 1,310	\$ 1,350
001-4140.4037	Admin Svcs Accounting Software Annual Contract	\$ 1,478	\$ 1,600	\$ 1,802	\$ 1,700
001-4140.6021	Admin Svcs Computers	\$ 216	\$ 1,200	\$ 975	\$ 500
001-4290.1040	General Government Shared Cost F/T Social Security & Medicare Admin	\$ -	\$ 150	\$ 150	\$ 150
001-4290.2590	General Government Shared Cost CSJVRMA Coverage	\$ 75,059	\$ 96,950	\$ 96,950	\$ 127,022
001-4290.2592	General Government Shared Cost CSJVRMA Special Assessment	\$ -	\$ -	\$ -	\$ 40,000
001-4290.2600	General Government Shared Cost Unemployment Insurance	\$ 7,030	\$ 5,500	\$ -	\$ -
001-4290.2850	General Government Shared Cost Employee Service & Retirement Awards	\$ 272	\$ 700	\$ 1,120	\$ 700
001-4290.3000	General Government Shared Cost Professional Services	\$ 694	\$ 850	\$ -	\$ -
001-4290.7300	General Government Shared Cost Transfer To Fund 002 Restricted Reserv	\$ 270,942	\$ 200,000	\$ 200,000	\$ -
002 - General Fund Reserves					
002-4760.	\$	\$ -	\$ -	\$ -	\$ -
050 - Water					
050-4150.1010	Water Admin Svcs F/T Salaries	\$ 98,792	\$ 100,516	\$ 102,695	\$ 93,320
050-4150.1020	Water Admin Svcs P/T Salaries	\$ 16,902	\$ 18,914	\$ 18,765	\$ 18,914
050-4150.1030	Water Admin Svcs O/T Salaries	\$ 117	\$ -	\$ 7	\$ -
050-4150.1040	Water Admin Svcs F/T Social Security & Medicare	\$ 7,388	\$ 7,749	\$ 7,872	\$ 7,192
050-4150.1041	Water Admin Svcs P/T Social Security & Medicare	\$ 1,320	\$ 1,447	\$ 1,446	\$ 1,447
050-4150.1050	Water Admin Svcs CalPERS Retirement	\$ 16,828	\$ 14,241	\$ 16,014	\$ 12,826
050-4150.1060	Water Admin Svcs Health Insurance	\$ 27,120	\$ 28,149	\$ 25,535	\$ 22,704
050-4150.1066	Water Admin Svcs Retiree Medicare Medical Plans	\$ 17,892	\$ 36,000	\$ 32,500	\$ 21,600
050-4150.1067	Water Admin Svcs Retiree Non Medicare Plans	\$ 21,353	\$ 40,000	\$ 33,500	\$ 24,000
050-4150.1068	Water Admin Svcs CalPERS Retiree Benefit Trust Future Medical Premium	\$ -	\$ -	\$ -	\$ 6,840
050-4150.1070	Water Admin Svcs F/T Workers Comp	\$ 710	\$ 730	\$ 776	\$ 689
050-4150.1071	Water Admin Svcs P/T Workers Comp	\$ 150	\$ 91	\$ 136	\$ 93
050-4150.1080	Water Admin Svcs LTD Insurance	\$ 217	\$ 243	\$ 277	\$ 226
050-4150.1095	Water Admin Svcs Special Compensation	\$ 926	\$ 774	\$ 714	\$ 698
050-4150.2010	Water Admin Svcs Office Supplies	\$ 3,086	\$ 4,600	\$ 4,600	\$ 4,600
050-4150.2011	Water Admin Svcs Postage and Postage Meter	\$ 11,648	\$ 11,500	\$ 15,455	\$ 15,500
050-4150.2021	Water Admin Svcs Utility Billing Supplies	\$ 3,466	\$ 4,800	\$ 4,800	\$ 4,800
050-4150.2150	Water Admin Svcs Publications	\$ -	\$ -	\$ -	\$ -
050-4150.2530	Water Admin Svcs Memberships	\$ 181	\$ 200	\$ 200	\$ 200
050-4150.2540	Water Admin Svcs Meetings & Conferences	\$ 228	\$ 500	\$ 550	\$ 500
050-4150.2550	Water Admin Svcs Telephone, Long Distance, Cellular Service	\$ 815	\$ 850	\$ 600	\$ 600
050-4150.2551	Water Admin Svcs Emergency Telephone Notification Service	\$ 296	\$ 340	\$ 370	\$ 370

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
050-4150.2560	Water Admin Svcs Natural Gas	\$ 77	\$ 100	\$ 100	\$ 100
050-4150.2570	Water Admin Svcs Electricity PG&E	\$ 1,244	\$ 1,300	\$ 1,300	\$ 1,300
050-4150.2590	Water Admin Svcs CSJVRMA Insurance	\$ 77,597	\$ 77,560	\$ 58,730	\$ 76,213
050-4150.2592	Water Admin Svcs CSJVRMA Special Assessment	\$ -	\$ -	\$ -	\$ 24,000
050-4150.2600	Water Admin Svcs Unemployment Insurance	\$ 7,030	\$ 5,500	\$ 1,000	\$ 150
050-4150.2850	Water Admin Svcs Employee Service & Retirement Awards	\$ -	\$ 700	\$ 620	\$ 700
050-4150.3000	Water Admin Svcs Professional Services	\$ 7,191	\$ 8,000	\$ 8,000	\$ 8,000
050-4150.3002	Water Admin Svcs Online Utility Payment Fees	\$ 14,306	\$ 18,500	\$ 18,500	\$ 18,500
050-4150.3012	Water Admin Svcs Paylocity	\$ 6,053	\$ 6,500	\$ 6,500	\$ 6,500
050-4150.3037	Water Admin Svcs Utility Datavault Offsite Record Storage	\$ 1,035	\$ 1,000	\$ 1,180	\$ 1,000
050-4150.3049	Water Admin Svcs Fire Services - Governmental Property	\$ 7,110	\$ 13,284	\$ 13,284	\$ 13,284
050-4150.3120	Water Admin Svcs Management Services	\$ 155,340	\$ 155,340	\$ 120,340	\$ 120,340
050-4150.3125	Water Admin Svcs Police Services - Calls For Service	\$ 10,667	\$ 14,152	\$ 14,152	\$ 14,152
050-4150.3140	Water Admin Svcs Legal Services	\$ -	\$ -	\$ 350	\$ -
050-4150.4010	Water Admin Svcs Mtce Contracts	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500
050-4150.4012	Water Admin Svcs Credit Card Machine Fees	\$ 4,493	\$ 4,200	\$ 7,000	\$ 7,000
050-4150.4016	Water Admin Svcs Internet Access	\$ 156	\$ 150	\$ 195	\$ 200
050-4150.4020	Water Admin Svcs Equipment Repairs	\$ -	\$ -	\$ -	\$ -
050-4150.4022	Water Admin Svcs Annual Software Licenses & Maintenance	\$ 976	\$ 500	\$ 631	\$ 650
050-4150.4027	Water Admin Svcs Network Service Maintenance	\$ 1,651	\$ 1,650	\$ 1,900	\$ 1,800
050-4150.4031	Water Admin Svcs Copy Machine Lease / Mtce	\$ 2,823	\$ 3,225	\$ 3,450	\$ 3,225
050-4150.4037	Water Admin Svcs Accounting Software Annual Contract	\$ 5,491	\$ 6,000	\$ 6,690	\$ 6,400
050-4150.6021	Water Admin Svcs Computers	\$ 1,774	\$ 1,200	\$ 975	\$ 500
050-4150.7135	Water Admin Svcs Debt Service (Bonds)	\$ 970,660	\$ 960,000	\$ 940,000	\$ 768,000
052 - Sewer					
052-4153.1010	Sewer Admin Svcs F/T Salaries	\$ 95,740	\$ 113,260	\$ 114,620	\$ 136,280
052-4153.1020	Sewer Admin Svcs P/T Salaries	\$ 17,332	\$ 18,914	\$ 18,695	\$ 18,914
052-4153.1030	Sewer Admin Svcs O/T Salaries	\$ 117	\$ -	\$ 7	\$ -
052-4153.1040	Sewer Admin Svcs F/T Social Security & Medicare	\$ 7,158	\$ 8,738	\$ 8,836	\$ 10,502
052-4153.1041	Sewer Admin Svcs P/T Social Security & Medicare	\$ 1,341	\$ 1,447	\$ 1,442	\$ 1,447
052-4153.1050	Sewer Admin Svcs CalPERS Retirement	\$ 16,301	\$ 15,824	\$ 17,658	\$ 17,856
052-4153.1060	Sewer Admin Svcs Health Insurance	\$ 26,036	\$ 30,664	\$ 26,567	\$ 28,743
052-4153.1066	Sewer Admin Svcs Retiree Medicare Medical Plans	\$ 17,892	\$ 36,000	\$ 32,500	\$ 43,200
052-4153.1067	Sewer Admin Svcs Retiree Non Medicare Medical Plans	\$ 21,353	\$ 40,000	\$ 33,500	\$ 48,000
052-4153.1068	Sewer Admin Svcs CalPERS Retiree Benefit Trust Future Medical Premium	\$ -	\$ -	\$ -	\$ 13,680
052-4153.1070	Sewer Admin Svcs F/T Workers Comp	\$ 688	\$ 823	\$ 868	\$ 1,007
052-4153.1071	Sewer Admin Svcs P/T Workers Comp	\$ 155	\$ 91	\$ 136	\$ 93
052-4153.1080	Sewer Admin Svcs LTD Insurance	\$ 210	\$ 274	\$ 304	\$ 329
052-4153.1095	Sewer Admin Svcs Special Compensation	\$ 875	\$ 961	\$ 894	\$ 999
052-4153.2010	Sewer Admin Svcs Office Supplies	\$ 3,140	\$ 4,600	\$ 4,600	\$ 4,600
052-4153.2011	Sewer Admin Svcs Postage & Postage Meter	\$ 10,366	\$ 10,000	\$ 12,446	\$ 13,000
052-4153.2021	Sewer Admin Svcs Utility Billing Supplies	\$ 3,466	\$ 4,800	\$ 4,800	\$ 4,800
052-4153.2150	Sewer Admin Svcs Publications	\$ -	\$ -	\$ -	\$ -
052-4153.2530	Sewer Admin Svcs Memberships	\$ 205	\$ 200	\$ 200	\$ 200

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
052-4153.2540	Sewer Admin Svcs Meetings & Conferences	\$ 203	\$ 500	\$ 550	\$ 750
052-4153.2550	Sewer Admin Svcs Telephone, Long Distance, Cellular Service	\$ 1,087	\$ 850	\$ 595	\$ 600
052-4153.2551	Sewer Admin Svcs Emergency Telephone Notification Service	\$ 296	\$ 340	\$ 370	\$ 370
052-4153.2560	Sewer Admin Svcs Natural Gas	\$ 77	\$ 100	\$ 100	\$ 100
052-4153.2570	Sewer Admin Svcs Electricity PG&E	\$ 1,142	\$ 1,100	\$ 1,500	\$ 1,500
052-4153.2590	Sewer Admin Svcs CSJVRMA Insurance	\$ 77,597	\$ 106,645	\$ 117,460	\$ 152,426
052-4153.2592	Sewer Admin Svcs CSJVRMA Special Assessment	\$ -	\$ -	\$ -	\$ 48,000
052-4153.2600	Sewer Admin Svcs Unemployment Insurance	\$ 7,030	\$ 5,500	\$ 1,000	\$ 100
052-4153.2850	Sewer Admin Svcs Employee Service & Retirement Awards	\$ -	\$ 700	\$ 620	\$ 700
052-4153.3000	Sewer Admin Svcs Professional Services	\$ 7,191	\$ 8,000	\$ 9,000	\$ 9,850
052-4153.3002	Sewer Admin Svcs Online Utility Payment Fees	\$ 14,306	\$ 18,500	\$ 16,000	\$ 16,000
052-4153.3012	Sewer Admin Svcs Paylocity	\$ 6,053	\$ 6,500	\$ 6,500	\$ 6,500
052-4153.3037	Sewer Admin Svcs Datavault Offsite Record Storage	\$ 1,035	\$ 1,000	\$ 1,205	\$ 1,200
052-4153.3049	Sewer Admin Svcs Fire Services - Governmental Property	\$ 2,727	\$ 2,975	\$ 2,975	\$ 2,975
052-4153.3120	Sewer Admin Svcs Management Services	\$ 155,340	\$ 155,340	\$ 172,840	\$ 172,840
052-4153.3125	Sewer Admin Svcs Police Services - Calls For Service	\$ 10,667	\$ 14,152	\$ 14,152	\$ 14,152
052-4153.3140	Sewer Admin Svcs Legal Services	\$ -	\$ -	\$ 300	\$ -
052-4153.4010	Sewer Admin Svcs Mtce Contracts	\$ 3,001	\$ 3,500	\$ 3,500	\$ 3,500
052-4153.4012	Sewer Admin Svcs Credit Card Machine Fees	\$ 4,493	\$ 4,200	\$ 5,926	\$ 6,000
052-4153.4016	Sewer Admin Svcs Internet Access	\$ 210	\$ 200	\$ 200	\$ 200
052-4153.4020	Sewer Admin Svcs Equipment Repairs	\$ -	\$ -	\$ -	\$ -
052-4153.4022	Sewer Admin Svcs Annual Software Licenses & Maintenance	\$ 976	\$ 500	\$ 631	\$ 650
052-4153.4027	Sewer Admin Svcs Network Service Maintenance	\$ 1,935	\$ 2,050	\$ 1,850	\$ 1,800
052-4153.4031	Sewer Admin Svcs Copy Machine Lease / Mtce	\$ 3,520	\$ 3,900	\$ 4,020	\$ 3,900
052-4153.4037	Sewer Admin Svcs Accounting Software Annual Contract	\$ 5,491	\$ 6,000	\$ 6,700	\$ 6,300
052-4153.6021	Sewer Admin Svcs Computers	\$ 1,774	\$ 1,200	\$ 1,200	\$ 1,200
052-4153.7130	Sewer Admin Svcs Debt Service (Bonds & SRF)	\$ 2,305,096	\$ 2,185,000	\$ 2,185,000	\$ 2,010,000
053 - Solid Waste					
053-4155.1010	Solid Waste Admin Svcs F/T Salaries	\$ 96,763	\$ 112,787	\$ 114,630	\$ 136,280
053-4155.1020	Solid Waste Admin Svcs P/T Salaries	\$ 17,362	\$ 18,914	\$ 19,260	\$ 18,914
053-4155.1030	Solid Waste Admin Svcs O/T Salaries	\$ 118	\$ -	\$ 8	\$ -
053-4155.1040	Solid Waste Admin Svcs F/T Social Security & Medicare	\$ 7,237	\$ 8,702	\$ 8,836	\$ 10,502
053-4155.1041	Solid Waste Admin Svcs P/T Social Security & Medicare	\$ 1,343	\$ 1,447	\$ 1,485	\$ 1,447
053-4155.1050	Solid Waste Admin Svcs CalPERS Retirement	\$ 16,476	\$ 15,794	\$ 17,657	\$ 17,856
053-4155.1060	Solid Waste Admin Svcs Health Insurance	\$ 26,226	\$ 30,475	\$ 26,577	\$ 28,743
053-4155.1066	Solid Waste Admin Svcs Retiree Medicare Medical Plans	\$ 17,892	\$ 36,000	\$ 30,000	\$ 43,200
053-4155.1067	Solid Waste Admin Svcs Retiree Non Medicare Medical Plans	\$ 21,353	\$ 40,000	\$ 37,000	\$ 48,000
053-4155.1068	Solid Waste Admin Svcs CalPERS Retiree Benefit Trust Future Medical Pr	\$ -	\$ -	\$ -	\$ 13,680
053-4155.1070	Solid Waste Admin Svcs F/T Workers Comp	\$ 695	\$ 820	\$ 868	\$ 1,007
053-4155.1071	Solid Waste Admin Svcs P/T Workers Comp	\$ 156	\$ 91	\$ 140	\$ 93
053-4155.1080	Solid Waste Admin Svcs LTD Insurance	\$ 212	\$ 273	\$ 304	\$ 329
053-4155.1095	Solid Waste Admin Svcs Special Compensation	\$ 896	\$ 961	\$ 894	\$ 999
053-4155.2010	Solid Waste Admin Svcs Office Supplies	\$ 3,140	\$ 4,600	\$ 4,600	\$ 4,600
053-4155.2011	Solid Waste Admin Svcs Postage & Postage Meter	\$ 10,366	\$ 10,000	\$ 12,446	\$ 12,500

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
053-4155.2021	Solid Waste Admin Svcs Utility Billing Supplies	\$ 3,466	\$ 4,800	\$ 4,800	\$ 4,800
053-4155.2150	Solid Waste Admin Svcs Publications	\$ -	\$ -	\$ -	\$ -
053-4155.2530	Solid Waste Admin Svcs Memberships	\$ 203	\$ 200	\$ 200	\$ 200
053-4155.2540	Solid Waste Admin Svcs Meetings & Conferences	\$ 203	\$ 500	\$ 600	\$ 750
053-4155.2550	Solid Waste Admin Svcs Telephone, Long Distance, Cellular Service	\$ 816	\$ 850	\$ 590	\$ 600
053-4155.2551	Solid Waste Admin Svcs Emergency Telephone Notification Service	\$ 296	\$ 340	\$ 370	\$ 370
053-4155.2560	Solid Waste Admin Svcs Natural Gas	\$ 77	\$ 100	\$ 100	\$ 100
053-4155.2570	Solid Waste Admin Svcs Electricity PG&E	\$ 1,347	\$ 1,500	\$ 1,500	\$ 1,500
053-4155.2590	Solid Waste Admin Svcs CJSVRMA Insurance	\$ 77,597	\$ 106,645	\$ 117,460	\$ 152,426
053-4155.2592	Solid Waste Admin Svcs CJSVRMA Special Assessment	\$ -	\$ -	\$ -	\$ 48,000
053-4155.2600	Solid Waste Admin Svcs Unemployment Insurance	\$ 7,030	\$ 5,500	\$ 1,000	\$ 100
053-4155.2850	Solid Waste Admin Svcs Employee Service & Retirement Awards	\$ -	\$ 700	\$ 570	\$ 700
053-4155.3000	Solid Waste Admin Svcs Professional Services	\$ 9,248	\$ 10,500	\$ 10,500	\$ 11,350
053-4155.3002	Solid Waste Admin Svcs Online Utility Payment Fees	\$ 14,306	\$ 18,500	\$ 16,000	\$ 16,000
053-4155.3012	Solid Waste Admin Svcs Paylocity	\$ 6,053	\$ 6,500	\$ 6,500	\$ 6,500
053-4155.3037	Solid Waste Admin Svcs Datavault Offsite Record Storage	\$ 1,035	\$ 1,000	\$ 1,205	\$ 1,200
053-4155.3120	Solid Waste Admin Svcs Management Services	\$ 155,340	\$ 155,340	\$ 172,840	\$ 172,840
053-4155.3125	Solid Waste Admin Svcs Police Services - Calls For Service	\$ 10,667	\$ 14,152	\$ 14,152	\$ 14,152
053-4155.3140	Solid Waste Admin Svcs Legal Services	\$ -	\$ -	\$ 300	\$ -
053-4155.4010	Solid Waste Admin Svcs Mtce Contracts	\$ 3,001	\$ 3,500	\$ 3,500	\$ 3,500
053-4155.4012	Solid Waste Admin Svcs Credit Card Machine Fees	\$ 4,493	\$ 4,200	\$ 5,926	\$ 6,000
053-4155.4016	Solid Waste Admin Svcs Internet Access	\$ 183	\$ 200	\$ 200	\$ 200
053-4155.4020	Solid Waste Admin Svcs Equipment Repairs	\$ -	\$ -	\$ -	\$ -
053-4155.4022	Solid Waste Admin Svcs Annual Software Licenses & Maintenance	\$ 975	\$ 500	\$ 631	\$ 650
053-4155.4027	Solid Waste Admin Svcs Network Service Maintenance	\$ 1,651	\$ 1,700	\$ 1,850	\$ 1,800
053-4155.4031	Solid Waste Admin Svcs Copy Machine Lease / Mtce	\$ 2,781	\$ 3,200	\$ 3,400	\$ 3,200
053-4155.4037	Solid Waste Admin Svcs Accounting Software Annual Contract	\$ 5,491	\$ 6,000	\$ 6,700	\$ 6,500
053-4155.6021	Solid Waste Admin Svcs Computers	\$ 1,774	\$ 1,200	\$ 975	\$ 500
065 - Dental ISF					
065-4143.1061	Dental ISF Ameritas Premiums	\$ 90,905	\$ 130,000	\$ 130,000	\$ 130,000
100 - DIF - Transportation Facilities					
100-4270.1010	DIF - Transportation Facilities F/T Salaries	\$ 16,325	\$ 17,312	\$ 18,164	\$ -
100-4270.1020	DIF - Transportation Facilities P/T Salaries	\$ -	\$ -	\$ -	\$ -
100-4270.1030	DIF - Transportation Facilities O/T Salaries	\$ -	\$ -	\$ -	\$ -
100-4270.1040	DIF - Transportation Facilities F/T Social Security & Medicare	\$ 1,271	\$ 1,351	\$ 1,428	\$ -
100-4270.1050	DIF - Transportation Facilities CalPERS Retirement	\$ 2,788	\$ 2,596	\$ 2,873	\$ -
100-4270.1060	DIF - Transportation Facilities Health Insurance	\$ 2,820	\$ 3,031	\$ 2,952	\$ -
100-4270.1070	DIF - Transportation Facilities F/T Workers Comp	\$ 119	\$ 127	\$ 136	\$ -
100-4270.1080	DIF - Transportation Facilities LTD Insurance	\$ 35	\$ 42	\$ 45	\$ -
100-4270.1095	DIF - Transportation Facilities Special Compensation	\$ 347	\$ 346	\$ 329	\$ -
100-4270.3005	DIF - Transportation Facilities Administration	\$ -	\$ -	\$ -	\$ 35,700
101 - Traffic DIF					
101-4271.1010	DIF - Traffic F/T Salaries	\$ 6,122	\$ 6,479	\$ 6,812	\$ -
101-4271.1020	DIF - Traffic P/T Salaries	\$ -	\$ -	\$ -	\$ -

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
101-4271.1030	DIF - Traffic O/T Salaries	\$ -	\$ -	\$ -	\$ -
101-4271.1040	DIF - Traffic F/T Social Security & Medicare	\$ 477	\$ 506	\$ 536	\$ -
101-4271.1050	DIF - Traffic CalPERS Retirement	\$ 1,046	\$ 971	\$ 1,077	\$ -
101-4271.1060	DIF - Traffic Health Insurance	\$ 1,057	\$ 1,137	\$ 1,107	\$ -
101-4271.1070	DIF - Traffic F/T Workers Comp	\$ 44	\$ 48	\$ 51	\$ -
101-4271.1080	DIF - Traffic LTD Insurance	\$ 13	\$ 16	\$ 16	\$ -
101-4271.1095	DIF - Traffic Special Compensation	\$ 130	\$ 130	\$ 124	\$ -
101-4271.3005	DIF - Traffic Administration	\$ -	\$ -	\$ -	\$ -
102 - Law Enforcement Facilities DIF					
102-4272.3005	DIF - Law Enforcement Facilities Administration	\$ -	\$ -	\$ -	\$ -
103 - Fire Enforcement Facilities DIF					
103-4273.1010	DIF - Fire Enforcement Facilities F/T Salaries	\$ 4,081	\$ 4,318	\$ 4,541	\$ -
103-4273.1020	DIF - Fire Enforcement Facilities P/T Salaries	\$ -	\$ -	\$ -	\$ -
103-4273.1030	DIF - Fire Enforcement Facilities O/T Salaries	\$ -	\$ -	\$ -	\$ -
103-4273.1040	DIF - Fire Enforcement Facilities F/T Social Security & Medicare	\$ 318	\$ 337	\$ 356	\$ -
103-4273.1050	DIF - Fire Enforcement Facilities CalPERS Retirement	\$ 697	\$ 647	\$ 718	\$ -
103-4273.1060	DIF - Fire Enforcement Facilities Health Insurance	\$ 705	\$ 758	\$ 738	\$ -
103-4273.1070	DIF - Fire Enforcement Facilities F/T Workers Comp	\$ 30	\$ 32	\$ 34	\$ -
103-4273.1080	DIF - Fire Enforcement Facilities LTD Insurance	\$ 9	\$ 11	\$ 11	\$ -
103-4273.1095	DIF - Fire Enforcement Facilities Special Compensation	\$ 87	\$ 86	\$ 82	\$ -
103-4273.3005	DIF - Fire Enforcement Facilities Administration	\$ -	\$ -	\$ -	\$ 6,500
104 - Storm Drain Facilities DIF					
104-4274.1010	DIF - Storm Drain Facilities F/T Salaries	\$ 6,122	\$ 6,479	\$ 6,812	\$ -
104-4274.1020	DIF - Storm Drain Facilities P/T Salaries	\$ -	\$ -	\$ -	\$ -
104-4274.1030	DIF - Storm Drain Facilities O/T Salaries	\$ -	\$ -	\$ -	\$ -
104-4274.1040	DIF - Storm Drain Facilities F/T Social Security & Medicare	\$ 477	\$ 506	\$ 536	\$ -
104-4274.1050	DIF - Storm Drain Facilities CalPERS Retirement	\$ 1,046	\$ 971	\$ 1,077	\$ -
104-4274.1060	DIF - Storm Drain Facilities Health Insurance	\$ 1,057	\$ 1,137	\$ 1,107	\$ -
104-4274.1070	DIF - Storm Drain Facilities F/T Workers Comp	\$ 44	\$ 48	\$ 51	\$ -
104-4274.1080	DIF - Storm Drain Facilities LTD Insurance	\$ 13	\$ 16	\$ 16	\$ -
104-4274.1095	DIF - Storm Drain Facilities Special Compensation	\$ 130	\$ 130	\$ 124	\$ -
104-4274.3005	DIF - Storm Drain Facilities Administration	\$ -	\$ -	\$ -	\$ 9,700
105 - Wastewater Facilities DIF					
105-4275.1010	DIF - Wastewater Facilities F/T Salaries	\$ 2,041	\$ 2,158	\$ 2,271	\$ -
105-4275.1020	DIF - Wastewater Facilities P/T Salaries	\$ -	\$ -	\$ -	\$ -
105-4275.1030	DIF - Wastewater Facilities O/T Salaries	\$ -	\$ -	\$ -	\$ -
105-4275.1040	DIF - Wastewater Facilities F/T Social Security & Medicare	\$ 159	\$ 168	\$ 178	\$ -
105-4275.1050	DIF - Wastewater Facilities CalPERS Retirement	\$ 349	\$ 324	\$ 360	\$ -
105-4275.1060	DIF - Wastewater Facilities Health Insurance	\$ 353	\$ 379	\$ 370	\$ -
105-4275.1070	DIF - Wastewater Facilities F/T Workers Comp	\$ 15	\$ 16	\$ 18	\$ -
105-4275.1080	DIF - Wastewater Facilities LTD Insurance	\$ 4	\$ 5	\$ 5	\$ -
105-4275.1095	DIF - Wastewater Facilities Special Compensation	\$ 43	\$ 43	\$ 42	\$ -
105-4275.3005	DIF - Wastewater Facilities Administration	\$ -	\$ -	\$ -	\$ 12,800
105-4275.7130	DIF - Wastewater Facilities Debt Service (Bonds & SRF)	\$ -	\$ -	\$ -	\$ -

Departmental Budget Detail

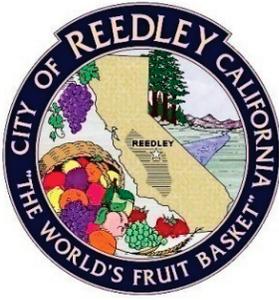
ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
106 - WW Collection DIF					
106-4276.1010	DIF - WW Collection F/T Salaries	\$ 3,061	\$ 3,238	\$ 3,406	-
106-4276.1020	DIF - WW Collection P/T Salaries	\$ -	\$ -	\$ -	-
106-4276.1030	DIF - WW Collection O/T Salaries	\$ -	\$ -	\$ -	-
106-4276.1040	DIF - WW Collection F/T Social Security & Medicare	\$ 238	\$ 253	\$ 267	-
106-4276.1050	DIF - WW Collection CalPERS Retirement	\$ 523	\$ 485	\$ 539	-
106-4276.1060	DIF - WW Collection Health Insurance	\$ 529	\$ 568	\$ 554	-
106-4276.1070	DIF - WW Collection F/T Workers Comp	\$ 22	\$ 24	\$ 26	-
106-4276.1080	DIF - WW Collection LTD Insurance	\$ 7	\$ 8	\$ 8	-
106-4276.1095	DIF - WW Collection Special Compensation	\$ 65	\$ 65	\$ 62	-
106-4276.3005	DIF - WW Collection Administration	\$ -	\$ -	\$ -	-
106-4276.7058	DIF - WW Collection - WWTP DIF Consolidation	\$ -	\$ -	\$ -	408,607
106-4276.7130	DIF - WW Collection Debt Service (Bonds & SRF)	\$ -	\$ -	\$ -	-
107 - Water Holding DIF					
107-4277.1010	DIF - Water Holding F/T Salaries	\$ 2,041	\$ 2,158	\$ 2,298	-
107-4277.1020	DIF - Water Holding P/T Salaries	\$ -	\$ -	\$ -	-
107-4277.1030	DIF - Water Holding O/T Salaries	\$ -	\$ -	\$ -	-
107-4277.1040	DIF - Water Holding F/T Social Security & Medicare	\$ 159	\$ 168	\$ 178	-
107-4277.1050	DIF - Water Holding CalPERS Retirement	\$ 349	\$ 324	\$ 359	-
107-4277.1060	DIF - Water Holding Health Insurance	\$ 353	\$ 379	\$ 369	-
107-4277.1070	DIF - Water Holding F/T Workers Comp	\$ 15	\$ 16	\$ 18	-
107-4277.1080	DIF - Water Holding LTD Insurance	\$ 4	\$ 5	\$ 5	-
107-4277.1095	DIF - Water Holding Special Compensation	\$ 43	\$ 43	\$ 42	-
107-4277.3005	DIF - Water Holding Administration	\$ -	\$ -	\$ -	-
107-4277.7135	DIF - Water Holding Debt Service (Bonds)	\$ -	\$ -	\$ -	-
108 - Parks & Recreational Facilities DIF					
108-4278.3005	DIF - Parks & Recreational Facilities DIF Administration	\$ -	\$ -	\$ -	-
109 - Open Space DIF					
109-4279.1010	DIF - Open Space F/T Salaries	\$ 5,094	\$ 3,238	\$ 3,416	-
109-4279.1020	DIF - Open Space P/T Salaries	\$ -	\$ -	\$ -	-
109-4279.1030	DIF - Open Space O/T Salaries	\$ -	\$ -	\$ -	-
109-4279.1040	DIF - Open Space F/T Social Security & Medicare	\$ 397	\$ 253	\$ 269	-
109-4279.1050	DIF - Open Space CalPERS Retirement	\$ 870	\$ 485	\$ 540	-
109-4279.1060	DIF - Open Space Health Insurance	\$ 881	\$ 568	\$ 570	-
109-4279.1070	DIF - Open Space F/T Workers Comp	\$ 37	\$ 24	\$ 26	-
109-4279.1080	DIF - Open Space LTD Insurance	\$ 11	\$ 8	\$ 8	-
109-4279.1095	DIF - Open Space Special Compensation	\$ 109	\$ 65	\$ 62	-
109-4279.3005	DIF - Open Space Administration	\$ -	\$ -	\$ -	4,800
110 - General Government Facilities DIF					
110-4280.1010	DIF - General Government Facilities F/T Salaries	\$ 6,122	\$ 6,479	\$ 6,812	-
110-4280.1020	DIF - General Government Facilities P/T Salaries	\$ -	\$ -	\$ -	-
110-4280.1030	DIF - General Government Facilities O/T Salaries	\$ -	\$ -	\$ -	-
110-4280.1040	DIF - General Government Facilities F/T Social Security & Medicare	\$ 477	\$ 506	\$ 536	-
110-4280.1050	DIF - General Government Facilities CalPERS Retirement	\$ 1,046	\$ 971	\$ 1,077	-

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
110-4280.1060	DIF - General Government Facilities Health Insurance	\$ 1,057	\$ 1,137	\$ 1,107	\$ -
110-4280.1070	DIF - General Government Facilities F/T Workers Comp	\$ 44	\$ 48	\$ 51	\$ -
110-4280.1080	DIF - General Government Facilities LTD Insurance	\$ 13	\$ 16	\$ 16	\$ -
110-4280.1095	DIF - General Government Facilities Special Compensation	\$ 130	\$ 130	\$ 124	\$ -
110-4280.3005	DIF - General Government Facilities Administration	\$ -	\$ -	\$ -	\$ 9,700
111 - Water Distribution Facilities DIF					
111-4281.1010	DIF - Water Distribution Facilities F/T Salaries	\$ 1,028	\$ 3,238	\$ 3,397	\$ -
111-4281.1020	DIF - Water Distribution Facilities P/T Salaries	\$ -	\$ -	\$ -	\$ -
111-4281.1030	DIF - Water Distribution Facilities O/T Salaries	\$ -	\$ -	\$ -	\$ -
111-4281.1040	DIF - Water Distribution Facilities F/T Social Security & Medicare	\$ 80	\$ 253	\$ 267	\$ -
111-4281.1050	DIF - Water Distribution Facilities CalPERS Retirement	\$ 175	\$ 485	\$ 533	\$ -
111-4281.1060	DIF - Water Distribution Facilities Health Insurance	\$ 177	\$ 568	\$ 537	\$ -
111-4281.1070	DIF - Water Distribution Facilities F/T Workers Comp	\$ 7	\$ 24	\$ 26	\$ -
111-4281.1080	DIF - Water Distribution Facilities LTD Insurance	\$ 2	\$ 8	\$ 8	\$ -
111-4281.1095	DIF - Water Distribution Facilities Special Compensation	\$ 22	\$ 65	\$ 62	\$ -
111-4281.3005	DIF - Water Distribution Facilities Administration	\$ -	\$ -	\$ -	\$ -
111-4281.7135	DIF - Water Distribution Facilities Debt Service (Bonds)	\$ -	\$ -	\$ -	\$ 150,000
895 - 2011 RDA Bond Fund					
895-4850.	Successor Bond Project -	\$ -	\$ -	\$ -	\$ -
897 - RDA Retirement					
897-4870.1010	Successor RDA Retirement F/T Salaries	\$ 133,932	\$ 151,802	\$ 156,211	\$ 172,880
897-4870.1020	Successor RDA Retirement P/T Salaries	\$ 25,561	\$ -	\$ -	\$ -
897-4870.1030	Successor RDA Retirement O/T Salaries	\$ 511	\$ -	\$ -	\$ -
897-4870.1040	Successor RDA Retirement F/T Social Security & Medicare	\$ 10,299	\$ 11,824	\$ 11,462	\$ 13,459
897-4870.1041	Successor RDA Retirement P/T Social Security & Medicare	\$ 1,370	\$ -	\$ -	\$ -
897-4870.1050	Successor RDA Retirement CalPERS Retirement	\$ 22,676	\$ 22,701	\$ 23,358	\$ 24,800
897-4870.1060	Successor RDA Retirement Health Insurance	\$ 13,484	\$ 11,342	\$ 13,870	\$ 12,529
897-4870.1070	Successor RDA Retirement F/T Workers Comp	\$ 1,000	\$ 1,114	\$ 1,173	\$ 1,290
897-4870.1071	Successor RDA Retirement P/T Workers Comp	\$ 128	\$ -	\$ -	\$ -
897-4870.1080	Successor RDA Retirement LTD Insurance	\$ 250	\$ 371	\$ 366	\$ 422
897-4870.1095	Successor RDA Retirement Special Compensation	\$ 2,591	\$ 2,760	\$ 2,654	\$ 3,060
897-4870.2010	Successor RDA Retirement Office Supplies	\$ 1,436	\$ 2,400	\$ 2,400	\$ 500
897-4870.2150	Successor RDA Retirement Publications	\$ -	\$ 450	\$ 450	\$ 450
897-4870.2550	Successor RDA Retirement Telephone, Long Distance, Cellular Service	\$ 750	\$ 950	\$ 950	\$ 950
897-4870.2551	Successor RDA Retirement Emergency Telephone Notification Service	\$ 763	\$ 500	\$ 1,473	\$ 500
897-4870.2580	Successor RDA Retirement Advertising	\$ -	\$ -	\$ 325	\$ -
897-4870.2680	Successor RDA Retirement Property & Irrigation District Taxes	\$ 33	\$ 45	\$ 45	\$ 45
897-4870.3000	Successor RDA Retirement Professional Services	\$ 16,906	\$ 25,000	\$ 25,000	\$ 10,000
897-4870.3140	Successor RDA Retirement Legal Services	\$ 4,574	\$ 6,000	\$ 6,000	\$ 5,000
897-4870.4016	Successor RDA Retirement Internet Access	\$ 261	\$ 310	\$ 530	\$ 310
897-4870.4022	Successor RDA Retirement Annual Software Licensing & Maintenance	\$ 45	\$ 515	\$ 600	\$ 515
897-4870.4027	Successor RDA Retirement Network Service Maintenance	\$ 2,997	\$ 3,000	\$ 5,500	\$ 3,000
897-4870.4031	Successor RDA Retirement Copy Machine Lease / Mtce	\$ 2,245	\$ 2,550	\$ 3,600	\$ 2,550
897-4870.6021	Successor RDA Retirement Computers	\$ -	\$ -	\$ 2,003	\$ -

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
897-4870.7068	Successor RDA Retirement Due To State Department of Finance	\$ -	\$ -	\$ -	\$ -
897-4870.7120	Successor RDA Retirement Debt Service	\$ 745,923	\$ 721,769	\$ 721,769	\$ 715,000
897-4870.8020	Successor RDA Retirement Prior Year Purchase Orders	\$ -	\$ 4,421	\$ 4,421	\$ -



City of Reedley

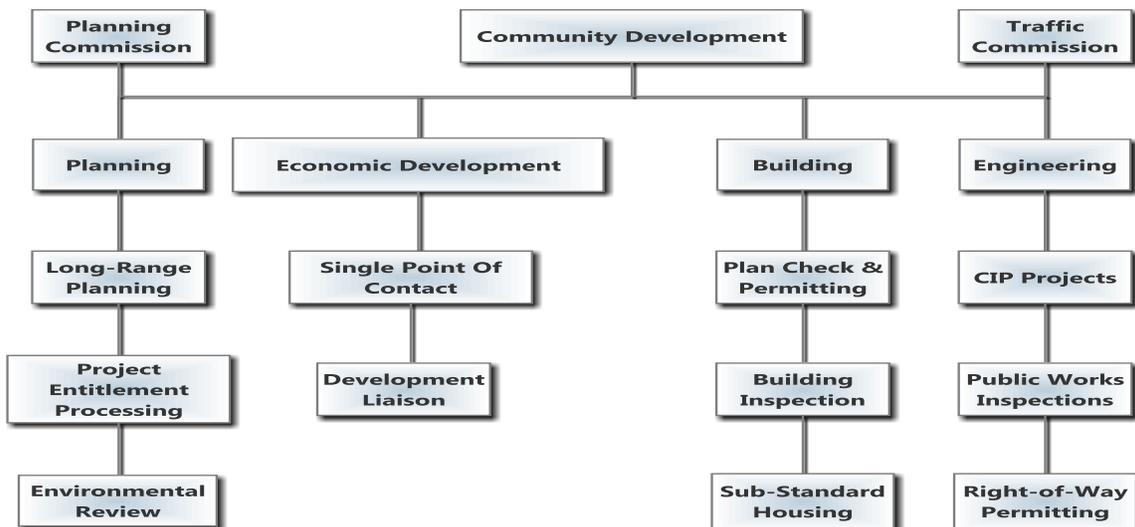
Community Development

Community Development Department

The Community Development Department consists of the Planning, the Building, and Engineering Divisions, as well as the economic development programs. The Department is committed to the guiding principles that promote quality, clarity and consistency in the processing and approval of entitlement applications, issuance of building permits and overall management of the Capital Improvement Program. The Department is designed to be a single point of contact to help developers and businesses navigate what can seem like a very complex labyrinth.



Kevin E. Fabino, Director



2015-16 Budget Specifics

The Community Development Department budget includes the following items of interest:

- Proposed a significant reduction of \$45,000 in the Planning Department Professional Services line item, which is due to the Division no longer relying on a contract planner
- Added \$5,000 to Planning Professional Services line item to support the Arts in Public Places Program
- Due to the increasing complexity of development projects, additional resources in the amount of \$4,500 have been added to both the Planning and Engineering Department's legal services line item

- In FY 14-15 an Engineering Assistant position was vacated and the position has remained unfilled, while assessing the short and long term needs of the Division. Proposed in FY 15-16 is filling the vacated position at a Senior Engineering Assistant level for 7 months. The recommendation is based upon current workloads, ability to deliver future projects on time, preparation of competitive grant applications and seamless organizational succession planning. This request is not adding an additional full-time equivalent, merely converting the existing vacant position to a level of higher responsibility

Planning Division

The Planning Division provides land use planning and land development services. These services are available to the development community, the general public and public agencies including all City of Reedley Departments. Planning Division services include processing of land use entitlement applications, long range community planning, general plan implementation and maintenance, and preparation of urban development studies and mapping.



The Planning Division also provides zoning and land development information to decision makers, development professionals, and the general public. The Planning Division coordinates and facilitates the Planning Commission agenda and public hearing schedule. Where City Council approval is required for land use entitlements, the Planning Division prepares the necessary reports to the City Council.

The Division has one (1) full-time Assistant Planner, with administrative support provided on an as needed basis by the one (1) Administrative Assistant.

Division accomplishments

- Implementation of the General Plan 2030 - Work/Implementation Plan (2014-2015)
- Processed numerous land use entitlements [Les Schwab, Kings River Village, medical offices (G Street and Manning Avenues) and the "Triangle"]
- Development Impact Fee Program Update
- Continued streamlining of the development process
- Continued focus on customer service

Division goals

- Continued implementation of the General Plan 2030 Update - Work/Implementation Plan
- Initiate and complete a Zoning Ordinance update
- Initiate and complete a City-Wide Change of Zone Program
- Participate in County Wide Housing Element (Cycle 5, 2015-2023)
- Continue to develop strategies and processing pathways to promote quality, clarity and consistency in processing and approval of various applications



- Provide the highest public service by developing the capacity and capability in the workforce
- Continue development of a Geographical Information System (GIS)
- Continue to work with other departments to provide adequate response to existing and new businesses with a desire to expand or move to the City of Reedley

Division challenges/unmet needs

The Division is faced with an increasing number of development applications which have become more complex to process in a timely manner. Therefore, there is a need for reliance on the limited administrative support in playing a critical role in efficacy of the Planning Division. With greater administrative support other professional level personnel could focus on more technical processes to expeditiously approve projects and/or issue building permits.

Economic Development Program

Department staff is often the first to greet and welcome a prospective developer or business to Reedley. The Division is designed to provide a single point of contact to help the developer navigate a multitude of processes and standards. Staff has experience in working with numerous sized clients from independent start-ups to industrial, retail or office use. The Division also provides statistical and demographic data to end-users to facilitate investment in Reedley.



The Department works hand-in-hand with local businesses and those expressing an interest in joining the community. The Department is dedicated to ensuring prompt, immediate responses to all the client's queries. Once a client decides to invest in Reedley, the Department is their personal liaison to all City departments to ensure a smooth development process.

The Department also works closely with the City's many local partners. The Department leverages economic development opportunities through the variety of professional service agreements. The Chamber of Commerce plays a large part in recruiting new business, with an emphasis on companies that provide new jobs and/or enhancements to the City's sales tax base. The Chamber also provides outreach to local businesses to identify areas of opportunity. These service agreements are performance based with measurable outcomes tied directly to the general economic welfare of Reedley.

Division goals

- Initiate the development of a Reedley Economic Development Strategic Plan. This plan would include an inventory of commercial and industrial stock; evaluate site readiness and site prioritization, marketing and development of target market statistical characteristics
- Initiate a Reedley start-up guide geared toward helping local and new businesses

Building Division

The Building Division provides Construction Permitting & Development Review services to the general public, the Building and Development Community and to other City Divisions. The services include Building Code interpretation, Plan Check services, Building Permit issuance, and inspections. The Building Division has also developed standard plans and guidelines for minor structures such as patios and sheds, which are made available to home owners. The Division's staff also provides Building Code Enforcement services and Substandard Housing Abatement services. The Building Division assists and supports fire and life safety code enforcement activities. The Division's personnel work to ensure compliance with minimum standards to safeguard life, health, property and public welfare within the City of Reedley. The Building Division is available to the public to provide renter assistance and renter rights information pertaining to building code violations. When necessary, the Building Division facilitates the Building Code Appeal Board.



The Division operates with one (1) full-time Building Official who is responsible for intake of applications, plan check, and field inspection. The Division also has one (1) full-time Administrative Assistant/Permit Technician who is responsible for the actual processing and issuance of building permits along with scheduling field inspections.

Division accomplishments

- Authorized and implemented the new 2015 California Building Code Updates and Amendments
- Recently completed a comprehensive update to the Building Division Master Fee Schedule
- Performed over 130 plan reviews for the City, including all types of building projects
- Processed and issued over 350 building permits for new buildings, additions, alterations and repairs for a total valuation in excess of \$6,550,000
- Performed approximately 2,300 inspections of all phases of building construction
- Investigated building and housing complaints and worked with Code Enforcement Officers to abate the problems

Division goals

- Continue to develop internal capacity through various professional training opportunities
- Improve customer service and reduce the time necessary for completion of plan checking projects and permit processing
- Continue to keep the department updated on code regulations and State and Federal laws regulating construction and code enforcement
- Provide information to developers, contractors and the public as code changes occur
- Expand on the Department's service to the public by further improving counter handout materials to assist in more streamlined review of building permits

- Continue coordination with other City departments to provide streamlined permit review

Engineering Division

The Engineering Division oversees and supports the planning, design, construction and inspection of improvements for all Public Works infrastructure projects including streets, water systems, sanitary sewers, storm facilities, curbs, gutters, sidewalks, landscaping, lighting and traffic control systems constructed within the City as part of the Capital Improvement Program (CIP) or new development. The Division also provides ancillary support to other departments through development plan review, inspection services, construction design and management of Public Works and airport projects. The Engineering Division coordinates and facilitates the Traffic Commission agenda and public hearing schedule.



The Department is staffed by a one (1) City Engineer, one (1) Senior Engineering Technician, one (1) Engineering Assistant and one (1) Engineering Technician I. The Engineering Assistant position was vacated during this last fiscal year and has not been filled.

Department accomplishments

- Continue to oversee the construction of the Manning Avenue Bridge Replacement
- Close-out of the Frankwood Avenue, Manning Avenue Sidewalks and Buttonwillow Ditch Projects
- Completed and closed out the construction of the Sports Park Water Tower, Well 14 and the Granulated Activated Carbon water treatment projects
- Completed Buttonwillow Bike Path project
- Eliminated the project backlog, satisfied project requirements and met deadlines
- Implementation of new project management strategies to control project costs
- Began preliminary design of Reed Avenue Rehabilitation and Reconstruction Project
- Completed the Water, Sewer and Storm Drain Master Plans

Department goals

- Complete design and begin construction of Phase 1 of the Reed Avenue Rehabilitation and Reconstruction Project (South of Manning)
- Complete design of Phase 2 of the Reed Avenue Rehabilitation and Reconstruction Project (North of Manning)
- Complete design and construction of the Early Avenue Widening Project
- Complete design and construction of CDBG Project No. 14571
- Complete construction of the Stanley Avenue Reconstruction Project
- Begin construction and administer CMAQ funding for CNG Fueling Station Project at the CVTC Facility
- Update the City of Reedley's Standard Specifications and Standard Plans and submit to the City Council for adoption
- Reorganize the Engineering Division filing system



Department challenges/unmet needs

The backlog of projects in the Engineering Division has been eliminated. Looking forward, there are a number of projects (e.g. Annual CDBG, Reed Avenue, Dinuba Avenue, and CIP) in various stages of design and eventually construction. This more reasonable workload has caused an evaluation of the personnel needs of the Division.

For the FY 15-16, the Senior Engineering Assistant position would be funded for 7 months, starting in January of 2016. The Division has left the Engineering Assistant position unfilled in 2014-2015 to save funds in anticipation of this staffing plan. The challenge as this is almost one year in advance, will be in finding the right candidate who has the ability to move a project from design to construction and who is knowledgeable with the cyclical nature of project funding. It will take a highly qualified candidate at least one year to become familiarized with funding cycles, near-term projects, projects in construction, and future projects (3-5 years out).

Departmental Budget Summary

2015-16 BUDGET

Community Development

Total Revenues - All Funds Combined	\$	6,950,372
001 - General	\$	241,795
006 - Federal Earmark	\$	104,088
007 - Federal & State Street Funds	\$	4,286,315
008 - State Prop 1B Funds	\$	90,007
014 - FCTA Measure C FF	\$	250,000
015 - FCTA Measure C ADA	\$	8,000
016 - FCTA Measure C Street Mtce	\$	260,000
017 - FCTA Measure C Ped & Trail	\$	50,000
018 - FCTA Measure C Bike	\$	12,000
024 - CDBG	\$	321,513
100 - Transportation Facilities DIF	\$	378,382
101 - Traffic DIF	\$	-
104 - Storm Drain Facilities DIF	\$	65,100
105 - Wastewater Facilities DIF	\$	408,607
106 - WW Collection DIF	\$	-
107 - Water Holding DIF	\$	-
108 - Parks & Recreational Facilities DIF	\$	408,393
109 - Open Space DIF	\$	-
111 - Water Facilities DIF	\$	64,072
896 - Housing Fund	\$	2,100
Total Expenditures - All Funds Combined	\$	6,538,944
001 - General	\$	458,535
006 - Federal Earmark	\$	-
007 - Federal & State Street Funds	\$	2,990,240
008 - Prop 1B Street Funds	\$	-
014 - Measure C Flex Funding	\$	250,000
015 - Measure C ADA Compliance	\$	-
016 - Measure C Street Mtce	\$	260,000
017 - Measure C Ped & Trail	\$	50,000
018 - Measure C Bike Facilities	\$	-
024 - CDBG	\$	223,013
050 - Water	\$	107,394
052 - Sewer	\$	154,688
053 - Solid Waste	\$	131,032
100 - DIF - Transportation Facilities	\$	1,512,268
101 - Traffic DIF	\$	208,582
102 - Law Enforcement Facilities DIF	\$	-
103 - Fire Enforcement Facilities DIF	\$	-
104 - Storm Drain Facilities DIF	\$	150,500
105 - Wastewater Facilities DIF	\$	500
106 - WW Collection DIF	\$	-
107 - Water Holding DIF	\$	11,252
108 - Parks & Recreational Facilities DIF	\$	-
109 - Open Space DIF	\$	-
110 - General Government Facilities DIF	\$	500
111 - Water Distribution Facilities DIF	\$	500
896 - Housing Fund	\$	29,940

Departmental Budget Summary

2015-16 BUDGET

Community Development

Total Full-Time Personnel Positions	9
<i>Community Development Director</i>	<i>1</i>
<i>Building Official</i>	<i>1</i>
<i>Administrative Assistant</i>	<i>1</i>
<i>Assistant Planner</i>	<i>1</i>
<i>City Engineer</i>	<i>1</i>
<i>Administrative Assistant</i>	<i>1</i>
<i>Engineering Assistant</i>	<i>0</i>
<i>Engineering Technician</i>	<i>1</i>
<i>Senior Engineering Assistant</i>	<i>2</i>

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
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Community Development

Revenues

001 - General					
001-3204	Building Permits	\$ 88,675	\$ 53,912	\$ 57,000	\$ 65,400
001-3205	Plumbing Permits	\$ 24,628	\$ 7,422	\$ 6,225	\$ 15,300
001-3206	Electrical Permits	\$ 30,625	\$ 9,143	\$ 14,200	\$ 18,300
001-3207	Mechanical Permits	\$ 15,131	\$ 7,363	\$ 3,500	\$ 11,100
001-3617	Building Projects Personnel Time Reimbursed By Project Cost	\$ 5,529	\$ -	\$ -	\$ -
001-3632	General Plan Update	\$ 13,940	\$ 5,991	\$ 7,800	\$ 8,700
001-3655	Bldg Dept Water Meter Services	\$ 330	\$ 275	\$ 100	\$ 200
001-3208	Encroachment Permits	\$ 22,107	\$ 22,680	\$ 4,000	\$ 4,000
001-3608	Engineering & Engineering Inspection Fees	\$ 400	\$ 5,000	\$ 3,250	\$ 5,000
001-3609	Engineering Projects Personnel Time Reimbursed By Project Cost	\$ 95,306	\$ 87,000	\$ 87,000	\$ 64,000
001-3601	Zoning Fees	\$ 18,582	\$ 10,200	\$ 51,800	\$ 15,145
001-3602	Subdivision Fees	\$ -	\$ 2,250	\$ 18,200	\$ 2,250
001-3606	Plan Check Fees	\$ 45,460	\$ 25,609	\$ 41,500	\$ 32,400
001-3612	Planning Projects Personnel Time Reimbursed By Project Cost	\$ -	\$ -	\$ -	\$ -
006 - Federal Earmark					
006-3707	Transfer from Fund 007 Street Projects for Prior Year Projects	\$ -	\$ -	\$ -	\$ 104,088
007 - Federal & State Street Funds					
007-3401	Interest Earnings	\$ -	\$ -	\$ (70,000)	\$ (70,000)
007-3721	Transfer from Fund 100 for Prior Year Street Projects	\$ -	\$ -	\$ (123)	\$ 1,511,768
007-3722	Transfer from Fund 101 for Prior Year Street Projects	\$ -	\$ -	\$ (123)	\$ 59,904
007-3837	Reed at North Roundabout	\$ 3,934	\$ 30,000	\$ 10,000	\$ 412,000
007-3853	Buttonwillow Bike Trail	\$ 101,025	\$ 101,100	\$ 101,100	\$ -
007-3854	Frankwood Ave Manning to North	\$ -	\$ -	\$ 81,700	\$ -
007-3867	Reed Avenue Reconstruct	\$ 33,963	\$ 3,000	\$ 30,000	\$ 2,372,643
007-3872	Buttonwillow Ditch Phase 2	\$ 700,465	\$ 10,000	\$ 10,000	\$ -
007-3887	Manning Sidewalk Frankwood to Buttonwillow	\$ -	\$ -	\$ 95,791	\$ -
007-3890	Frankwood Reconstruction	\$ -	\$ -	\$ 252,234	\$ -
007-3893	Frankwood Sidewalk Crosswalk	\$ -	\$ -	\$ 23,982	\$ -
007-3894	Manning Bridge Reconstruction	\$ -	\$ 10,354,212	\$ 10,354,212	\$ -
008 - State Prop 1B Funds					
008-3707	Transfer from Fund 007 Street Projects for Prior Year Projects	\$ -	\$ -	\$ -	\$ 90,007
014 - FCTA Measure C FF					
014-3143	FCTA Measure C Flexible Funding	\$ 304,841	\$ 303,254	\$ 250,244	\$ 250,000
014-3401	FCTA Measure C Flexible Funding Interest Earnings	\$ 8,371	\$ 6,000	\$ -	\$ -
015 - FCTA Measure C ADA					
015-3142	FCTA Measure C ADA Compliance	\$ 8,326	\$ 8,722	\$ 9,076	\$ 8,000
015-3401	FCTA Measure C ADA Compliance Interest Earnings	\$ 332	\$ 200	\$ -	\$ -

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
016 - FCTA Measure C Street Mtce					
016-3141	FCTA Measure C Street Maintenance	\$ 250,121	\$ 249,193	\$ 259,320	\$ 260,000
016-3401	FCTA Measure C Street Maintenance Interest Earnings	\$ 10,751	\$ 4,000	\$ -	-
017 - FCTA Measure C Ped & Trail					
017-3144	FCTA Measure C Pedestrian / Trails	\$ -	\$ -	\$ 52,127	\$ 50,000
017-3401	FCTA Measure C Pedestrian / Trails Interest Earnings	\$ (253)	\$ -	\$ -	-
018 - FCTA Measure C Bike					
018-3145	FCTA Measure C Bike Facilities	\$ -	\$ -	\$ 13,370	\$ 12,000
018-3401	FCTA Measure C Bike Facilities Interest Earnings	\$ (142)	\$ -	\$ -	-
018-3810	FCTA Measure C Bike Transportation Grant	\$ -	\$ 101,025	\$ 101,025	-
024 - CDBG					
024-3401	CDBG Interest Earnings	\$ -	\$ -	\$ (1,500)	\$ (1,500)
024-3834	CDBG Early Street Improvements Project No 13571	\$ -	\$ 319,940	\$ 258,556	-
024-3871	CDBG Slurry Seal Project No 12571	\$ 212,003	\$ 12,000	\$ 12,000	-
024-3874	CDBG Street Improvement Project No 14571	\$ -	\$ 407,914	\$ -	\$ 323,013
100 - Transportation Facilities DIF					
100-3401	Transportation Facilities DIF Interest Earnings	\$ 15,294	\$ 7,500	\$ 13,750	\$ 7,500
100-3630	Transportation Facilities Development Impact Fees	\$ 208,281	\$ 24,190	\$ 52,000	\$ 162,300
100-3724	Transportation Facilities - Traffic DIF Consolidation	\$ -	\$ -	\$ -	\$ 208,582
101 - Traffic DIF					
101-3401	Traffic DIF Interest Earnings	\$ 5,566	\$ 2,500	\$ 2,500	-
101-3630	Traffic Development Impact Fees	\$ 30,660	\$ 5,474	\$ 6,600	-
101-3724	Traffic - Street DIF Consolidation	\$ -	\$ -	\$ -	-
104 - Storm Drain Facilities DIF					
104-3401	Storm Drain Facilities DIF Interest Earnings	\$ 3,726	\$ 2,300	\$ 3,000	\$ 2,500
104-3630	Storm Drain Facilities Development Impact Fees	\$ 88,674	\$ 11,792	\$ 30,000	\$ 62,600
104-3707	Storm Drain Facilities Miscellaneous	\$ -	\$ -	\$ 83,836	-
105 - Wastewater Facilities DIF					
105-3724	Wastewater Facilities - WW Collection DIF Consolidation	\$ -	\$ -	\$ -	\$ 408,607
106 - WW Collection DIF					
106-3724	WW Collection - WWTP DIF Consolidation	\$ -	\$ -	\$ -	-
107 - Water Holding DIF					
107-3724	Water Holding - Water Distribution DIF Consolidation	\$ -	\$ -	\$ -	-
108 - Parks & Recreational Facilities DIF					
108-3724	Parks & Recreational Facilities - Open Space DIF Consolidation	\$ -	\$ -	\$ -	\$ 408,393
109 - Open Space DIF					
109-3724	Open Space - Park DIF Consolidation	\$ -	\$ -	\$ -	-
111 - Water Facilities DIF					
111-3707	Water Facilities Transfer from Fund 007 Prior Year Street Project	\$ -	\$ -	\$ -	\$ 52,820
111-3724	Water Facilities - Water Holding DIF Consolidation	\$ -	\$ -	\$ -	\$ 11,252
896 - Housing Fund					
896-3401	Successor RDA Housing Interest Earnings	\$ 1,849	\$ 100	\$ 600	\$ 100
896-3707	Successor RDA Housing Miscellaneous	\$ -	\$ -	\$ -	-
896-3913	Successor RDA Housing Loan Repayment	\$ 6,374	\$ 2,000	\$ 33,000	\$ 2,000

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
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Expenditures

001 - General					
001-4400.1010	Engineering F/T Salaries	\$ 13,674	\$ 31,880	\$ 28,669	\$ 31,339
001-4400.1020	Engineering P/T Salaries	\$ 350	\$ -	\$ -	\$ -
001-4400.1030	Engineering O/T Salaries	\$ 12,915	\$ -	\$ 32	\$ -
001-4400.1040	Engineering F/T Social Security & Medicare	\$ 2,024	\$ 2,470	\$ 2,250	\$ 2,420
001-4400.1041	Engineering P/T Social Security & Medicare	\$ 27	\$ -	\$ -	\$ -
001-4400.1050	Engineering CalPERS Retirement	\$ 3,833	\$ 4,734	\$ 4,602	\$ 4,167
001-4400.1060	Engineering Health Insurance	\$ 5,565	\$ 6,504	\$ 61,100	\$ 8,062
001-4400.1070	Engineering F/T Workers Comp	\$ 545	\$ 781	\$ 718	\$ 779
001-4400.1071	Engineering P/T Workers Comp	\$ 2	\$ -	\$ -	\$ -
001-4400.1080	Engineering LTD Insurance	\$ 47	\$ 77	\$ 78	\$ 76
001-4400.1095	Engineering Special Compensation	\$ 642	\$ 402	\$ 305	\$ 300
001-4400.2010	Engineering Office Supplies	\$ 2,845	\$ 2,500	\$ 750	\$ 2,000
001-4400.2020	Engineering Special Supplies	\$ 1,802	\$ 3,000	\$ 1,700	\$ 2,000
001-4400.2060	Engineering Traffic Counter Supplies	\$ -	\$ 500	\$ -	\$ -
001-4400.2550	Engineering Telephone, Long Distance, Cellular Service	\$ 1,341	\$ 1,424	\$ 425	\$ 750
001-4400.2551	Engineering Emergency Telephone Notification Service	\$ 280	\$ 320	\$ 640	\$ 900
001-4400.2600	Engineering Unemployment	\$ -	\$ -	\$ 100	\$ -
001-4400.3000	Engineering Professional Services	\$ 12,290	\$ 12,000	\$ 12,000	\$ 10,000
001-4400.3007	Engineering Professional Development & Training	\$ 397	\$ 2,000	\$ -	\$ 2,000
001-4400.3140	Engineering Legal Services	\$ 3,664	\$ 3,000	\$ 5,100	\$ 5,000
001-4400.4010	Engineering Mtce Contracts	\$ 81	\$ 100	\$ 80	\$ 100
001-4400.4016	Engineering Internet Access	\$ 66	\$ 100	\$ 32	\$ 100
001-4400.4022	Engineering Annual Software Licenses & Maintenance	\$ 1,817	\$ 1,775	\$ 1,242	\$ 1,780
001-4400.4027	Engineering Network Service Maintenance	\$ 961	\$ 1,043	\$ 1,096	\$ 1,050
001-4400.4031	Engineering Copy Machine Lease / Mtce	\$ 3,217	\$ 2,728	\$ 3,117	\$ 3,516
001-4400.7010	Engineering Equipment Shop ISF Transfer	\$ 4,678	\$ 8,440	\$ 4,194	\$ 8,329
001-4410.1010	Planning F/T Salaries	\$ 29,671	\$ 36,890	\$ 38,027	\$ 22,663
001-4410.1020	Planning P/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4410.1030	Planning O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4410.1040	Planning F/T Social Security & Medicare	\$ 2,359	\$ 2,856	\$ 3,070	\$ 1,747
001-4410.1041	Planning P/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
001-4410.1050	Planning CalPERS Retirement	\$ 5,051	\$ 5,483	\$ 6,017	\$ 3,220
001-4410.1060	Planning Health Insurance	\$ 2,616	\$ 1,659	\$ 2,731	\$ 1,675
001-4410.1070	Planning F/T Workers Comp	\$ 220	\$ 269	\$ 293	\$ 167
001-4410.1071	Planning P/T Workers Comp	\$ -	\$ -	\$ -	\$ -
001-4410.1080	Planning LTD Insurance	\$ 60	\$ 90	\$ 97	\$ 55
001-4410.1095	Planning Special Compensation	\$ 362	\$ 450	\$ 443	\$ 180
001-4410.2010	Planning Office Supplies	\$ 808	\$ 1,500	\$ 1,250	\$ 1,500
001-4410.2020	Planning Special Supplies	\$ 1,475	\$ 1,300	\$ 1,300	\$ 1,300
001-4410.2150	Planning Publications	\$ 409	\$ 960	\$ 840	\$ 960

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4410.2530	Planning Memberships	\$ 9,240	\$ 7,820	\$ 4,434	\$ 7,820
001-4410.2540	Planning Meetings & Conferences	\$ -	\$ 1,800	\$ 1,850	\$ 2,500
001-4410.2550	Planning Telephone, Long Distance, Cellular Service	\$ 242	\$ 266	\$ 168	\$ 266
001-4410.2551	Planning Emergency Telephone Notification Service	\$ 450	\$ 516	\$ 1,124	\$ 1,500
001-4410.2580	Planning Advertising	\$ 1,549	\$ 2,500	\$ 2,600	\$ 2,750
001-4410.2591	Planning LAFCO Budget Participation	\$ 5,192	\$ 21,692	\$ 17,231	\$ 5,500
001-4410.3000	Planning Professional Services	\$ 35,329	\$ 55,000	\$ 54,200	\$ 10,000
001-4410.3008	Planning Environmental Filing Fees	\$ 2,281	\$ 4,420	\$ 4,420	\$ 4,420
001-4410.3020	Planning Chamber of Commerce Contract	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
001-4410.3030	Planning Reedley Downtown Association Contract	\$ 5,000	\$ 15,000	\$ 15,000	\$ -
001-4410.3140	Planning Legal Services	\$ 5,124	\$ 1,500	\$ 3,000	\$ 4,500
001-4410.4010	Planning Mtce Contracts	\$ 221	\$ 250	\$ 89	\$ 250
001-4410.4016	Planning Internet Access	\$ 131	\$ 150	\$ 142	\$ 175
001-4410.4022	Planning Annual Software Licenses & Maintenance	\$ 367	\$ 400	\$ 750	\$ 545
001-4410.4027	Planning Network Service Maintenance	\$ 1,141	\$ 1,000	\$ 1,325	\$ 1,500
001-4410.4031	Planning Copy Machine Lease / Mtce	\$ 1,515	\$ 1,750	\$ 1,700	\$ 2,000
001-4410.6022	Planning General Plan Update	\$ 25,544	\$ 93,060	\$ 96,954	\$ 81,140
001-4420.1010	Building F/T Salaries	\$ 83,917	\$ 88,438	\$ 90,736	\$ 97,874
001-4420.1020	Building P/T Salaries	\$ 2,426	\$ 3,012	\$ -	\$ -
001-4420.1030	Building O/T Salaries	\$ 44	\$ -	\$ -	\$ -
001-4420.1040	Building F/T Social Security & Medicare	\$ 6,390	\$ 6,766	\$ 7,025	\$ 7,487
001-4420.1041	Building P/T Social Security & Medicare	\$ 186	\$ 230	\$ -	\$ -
001-4420.1050	Building CalPERS Retirement	\$ 12,663	\$ 9,624	\$ 10,681	\$ 10,143
001-4420.1060	Building Health Insurance	\$ 19,936	\$ 28,426	\$ 24,467	\$ 24,626
001-4420.1070	Building F/T Workers Comp	\$ 1,469	\$ 1,605	\$ 1,693	\$ 1,926
001-4420.1071	Building P/T Workers Comp	\$ 13	\$ 251	\$ -	\$ -
001-4420.1080	Building LTD Insurance	\$ 175	\$ 212	\$ 248	\$ 235
001-4420.2010	Building Office Supplies	\$ 1,109	\$ 1,000	\$ 1,000	\$ 1,500
001-4420.2020	Building Special Supplies	\$ 291	\$ 800	\$ 600	\$ 800
001-4420.2150	Building Publications	\$ 1,373	\$ 500	\$ 500	\$ 500
001-4420.2530	Building Memberships	\$ 400	\$ 600	\$ 400	\$ 600
001-4420.2545	Building Training & Education	\$ 632	\$ 3,300	\$ 3,300	\$ 3,300
001-4420.2550	Building Telephone, Long Distance, Cellular Service	\$ 579	\$ 600	\$ 500	\$ 750
001-4420.2551	Building Emergency Telephone Notification Service	\$ 88	\$ 100	\$ 109	\$ 327
001-4420.3000	Building Professional Services	\$ 960	\$ 500	\$ 150	\$ 500
001-4420.4010	Building Mtce Contracts	\$ 89	\$ 235	\$ 66	\$ 235
001-4420.4016	Building Internet Access	\$ 311	\$ 300	\$ 370	\$ 500
001-4420.4022	Building Annual Software Licenses & Maintenance	\$ 367	\$ 1,600	\$ 1,412	\$ 1,600
001-4420.4027	Building Network Service Maintenance	\$ 2,401	\$ 1,200	\$ 2,800	\$ 3,500
001-4420.4031	Building Copy Machine Lease / Mtce	\$ 2,631	\$ 2,588	\$ 2,700	\$ 3,200
001-4420.7010	Building Equipment Shop ISF Transfer	\$ 3,963	\$ 6,032	\$ 3,345	\$ 5,930
006 - Federal Earmark					
006-4456.	\$	\$ -	\$ -	\$ -	\$ -
007 - Federal & State Street Funds					

Departmental Budget Detail

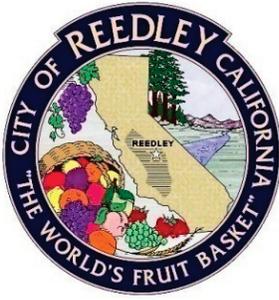
ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
007-4450.5880	Manning Bridge Reconstruction	\$ -	\$ 10,354,212	\$ 10,354,212	\$ -
007-4450.5890	N Reed Reconstruction, Design & ROW	\$ 34,670	\$ 300,000	\$ 300,000	\$ 2,372,643
007-4450.6017	Reed at North Roundabout	\$ 7,727	\$ 5,000	\$ 5,000	\$ 412,250
007-4450.7050	Transfer from Fund 007 to Fund 006 Prior Year Street Project	\$ -	\$ -	\$ -	\$ 104,088
007-4450.7055	Transfer from Fund 007 to Fund 008 Prior Year Street Project	\$ -	\$ -	\$ -	\$ 90,007
007-4450.7057	Transfer from Fund 007 to Fund 111 Prior Year Street Project	\$ -	\$ -	\$ -	\$ 11,252
008 - Prop 1B Street Funds					
008-4455.	\$	- \$	- \$	- \$	- \$
014 - Measure C Flex Funding					
014-4441.5242	FCTA FF SLC Lease for Manning Ave Bridge	\$ 384	\$ 384	\$ 384	\$ -
014-4441.5880	FCTA FF Manning Avenue Bridge Reconstruction	\$ 128,098	\$ 661,080	\$ 610,000	\$ 100,000
014-4441.5890	FCTA FF N Reed Recon	\$ 3,893	\$ 5,000	\$ 5,000	\$ 150,000
014-4441.6017	FCTA FF Reed at North Roundabout	\$ 1,457	\$ 5,000	\$ 5,000	\$ -
015 - Measure C ADA Compliance					
015-4442.5880	FCTA ADA Manning Avenue Bridge Reconstruction	\$ -	\$ 32,776	\$ 32,776	\$ -
016 - Measure C Street Mtce					
016-4443.5880	FCTA Street Mtce Manning Avenue Bridge Reconstruction	\$ -	\$ 948,037	\$ 948,037	\$ 50,000
016-4443.5890	FCTA SM N Reed Construction	\$ -	\$ -	\$ -	\$ 210,000
017 - Measure C Ped & Trail					
017-4444.5890	FCTA FF N Reed Recon (Reedley Parkway Trail Mod./Upgrades)	\$ -	\$ -	\$ -	\$ 50,000
018 - Measure C Bike Facilities					
018-4445.	\$	- \$	- \$	- \$	- \$
024 - CDBG					
024-4460.6246	CDBG Street Improvement Project No 13571	\$ 6,153	\$ 331,000	\$ 200,192	\$ -
024-4460.6247	CDBG Street Project No 14571	\$ -	\$ 377,914	\$ 100,000	\$ 223,013
050 - Water					
050-4402.1010	Water Engineering F/T Salaries	\$ 272	\$ 88,966	\$ 71,565	\$ 72,358
050-4402.1020	Water Engineering P/T Salaries	\$ -	\$ -	\$ -	\$ -
050-4402.1030	Water Engineering O/T Salaries	\$ -	\$ -	\$ 81	\$ -
050-4402.1040	Water Engineering F/T Social Security & Medicare	\$ 22	\$ 6,883	\$ 5,616	\$ 5,581
050-4402.1041	Water Engineering P/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
050-4402.1050	Water Engineering CalPERS Retirement	\$ 49	\$ 13,195	\$ 11,576	\$ 9,699
050-4402.1060	Water Engineering Health Insurance	\$ -	\$ 18,044	\$ 16,747	\$ 17,124
050-4402.1070	Water Engineering F/T Workers Comp	\$ 7	\$ 2,202	\$ 1,794	\$ 1,857
050-4402.1071	Water Engineering P/T Workers Comp	\$ -	\$ -	\$ -	\$ -
050-4402.1080	Water Engineering LTD Insurance	\$ -	\$ 216	\$ 190	\$ 175
050-4402.1095	Water Engineering Special Compensation	\$ 24	\$ 1,005	\$ 767	\$ 600
050-4402.2600	Water Engineering Unemployment Insurance	\$ -	\$ -	\$ 500	\$ -
052 - Sewer					
052-4404.1010	Sewer Engineering F/T Salaries	\$ 272	\$ 88,966	\$ 71,565	\$ 103,817
052-4404.1020	Sewer Engineering P/T Salaries	\$ -	\$ -	\$ -	\$ -
052-4404.1030	Sewer Engineering O/T Salaries	\$ -	\$ -	\$ 81	\$ -
052-4404.1040	Sewer Engineering F/T Social Security & Medicare	\$ 22	\$ 6,883	\$ 5,616	\$ 8,011
052-4404.1041	Sewer Engineering P/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
052-4404.1050	Sewer Engineering CalPERS Retirement	\$ 49	\$ 13,195	\$ 11,576	\$ 13,883
052-4404.1060	Sewer Engineering Health Insurance	\$ -	\$ 18,044	\$ 16,747	\$ 25,186
052-4404.1070	Sewer Engineering F/T Workers Comp	\$ 7	\$ 2,202	\$ 1,794	\$ 2,639
052-4404.1071	Sewer Engineering P/T Workers Comp	\$ -	\$ -	\$ -	-
052-4404.1080	Sewer Engineering LTD Insurance	\$ -	\$ 216	\$ 190	\$ 251
052-4404.1095	Sewer Engineering Special Compensation	\$ 24	\$ 1,005	\$ 767	\$ 900
052-4404.2600	Sewer Engineering Unemployment Insurance	\$ -	\$ -	\$ 500	-
053 - Solid Waste					
053-4406.1010	Solid Waste Engineering F/T Salaries	\$ 272	\$ 88,966	\$ 71,565	\$ 88,080
053-4406.1020	Solid Waste Engineering P/T Salaries	\$ -	\$ -	\$ -	-
053-4406.1030	Solid Waste Engineering O/T Salaries	\$ -	\$ -	\$ 81	-
053-4406.1040	Solid Waste Engineering F/T Social Security & Medicare	\$ 22	\$ 6,883	\$ 5,616	\$ 6,795
053-4406.1041	Solid Waste Engineering P/T Social Security & Medicare	\$ -	\$ -	\$ -	-
053-4406.1050	Solid Waste Engineering CalPERS Retirement	\$ 49	\$ 13,195	\$ 11,575	\$ 11,790
053-4406.1060	Solid Waste Engineering Health Insurance	\$ -	\$ 18,044	\$ 16,748	\$ 21,155
053-4406.1070	Solid Waste Engineering F/T Workers Comp	\$ 7	\$ 2,202	\$ 1,794	\$ 2,248
053-4406.1071	Solid Waste Engineering P/T Workers Comp	\$ -	\$ -	\$ -	-
053-4406.1080	Solid Waste Engineering LTD Insurance	\$ -	\$ 216	\$ 190	\$ 213
053-4406.1095	Solid Waste Engineering Special Compensation	\$ 24	\$ 1,005	\$ 767	\$ 750
053-4406.2600	Solid Waste Engineering Unemployment Insurance	\$ -	\$ -	\$ 500	-
100 - DIF - Transportation Facilities					
100-4270.5437	DIF - Transportation Facilities GIS Software	\$ 152	\$ 500	\$ 92	\$ 500
100-4270.5819	DIF - Transportation Facilities Pavement Management Plan	\$ -	\$ 20,000	\$ -	-
100-4270.5880	DIF - Transportation Facilities Manning Avenue Bridge Reconstruction	\$ -	\$ 663,496	\$ -	-
100-4270.6210	DIF - Transportation Facilities Developer Reimbursements	\$ -	\$ 308,872	\$ -	-
100-4270.6214	DIF - Transportation Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	-
100-4270.7045	DIF - Transportation Facilities Transfer to Fund 006 For Prior Year Project:	\$ -	\$ -	\$ -	-
100-4270.7047	DIF - Transportation Facilities Transfer to Fund 008 For Prior Year Project:	\$ -	\$ -	\$ -	-
100-4270.7049	DIF - Transportation Facilities Transfer to Fund 007 For Prior Year Project:	\$ -	\$ -	\$ -	\$ 1,511,768
100-4270.7058	DIF - Transportation Facilities - Traffic DIF Consolidation	\$ -	\$ -	\$ -	-
101 - Traffic DIF					
101-4271.5437	DIF - Traffic GIS Software	\$ 152	\$ 500	\$ -	-
101-4271.5880	DIF - Traffic Manning Avenue Bridge Reconstruction	\$ -	\$ 354,597	\$ 354,597	-
101-4271.6214	DIF - Traffic DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	-
101-4271.7049	DIF - Traffic Transfer to Fund 007 For Prior Year Projects	\$ -	\$ -	\$ -	-
101-4271.7058	DIF - Traffic - Street DIF Consolidation	\$ -	\$ -	\$ -	\$ 208,582
102 - Law Enforcement Facilities DIF					
102-4272.6214	DIF - Law Enforcement Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	-
103 - Fire Enforcement Facilities DIF					
103-4273.6214	DIF - Fire Enforcement Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 3,000	-
104 - Storm Drain Facilities DIF					
104-4274.5305	DIF - Storm Drain Facilities Well 14	\$ -	\$ 22,225	\$ 22,225	-
104-4274.5437	DIF - Storm Drain Facilities GIS Software	\$ 152	\$ 500	\$ -	\$ 500
104-4274.5880	DIF - Storm Drain Facilities Manning Bridge	\$ -	\$ 221,226	\$ -	-

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
104-4274.6033	DIF - Storm Drain Facilities Reed Avenue Facility	\$ -	\$ 505,000	\$ 488,646	\$ 150,000
104-4274.6214	DIF - Storm Drain Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
105 - Wastewater Facilities DIF					
105-4275.5437	DIF - Wastewater Facilities GIS Software	\$ 152	\$ 500	\$ -	\$ 500
105-4275.6214	DIF - Wastewater Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
105-4275.7058	DIF - Wastewater Facilities & WW Collection DIF Consolidation	\$ -	\$ -	\$ -	\$ -
106 - WW Collection DIF					
106-4276.6214	DIF - WW Collection DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
107 - Water Holding DIF					
107-4277.5305	DIF - Water Holding Well 14	\$ -	\$ 131,342	\$ 150,930	\$ -
107-4277.6214	DIF - Water Holding Master Study Update	\$ -	\$ 5,000	\$ -	\$ -
107-4277.7058	DIF - Water Holding - Water Distribution DIF Consolidation	\$ -	\$ -	\$ -	\$ 11,252
108 - Parks & Recreational Facilities DIF					
108-4278.6214	DIF - Parks & Recreational Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
108-4278.7058	DIF - Parks & Recreational Facilities DIF - Open Space DIF Consolidation	\$ -	\$ -	\$ -	\$ -
109 - Open Space DIF					
109-4279.6214	DIF - Open Space DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
110 - General Government Facilities DIF					
110-4280.5437	DIF - General Government Facilities DIF GIS	\$ -	\$ -	\$ -	\$ 500
110-4280.6214	DIF - General Government Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
111 - Water Distribution Facilities DIF					
111-4281.5305	DIF - Water Distribution Facilities Well 14	\$ 85,193	\$ 155,086	\$ -	\$ -
111-4281.5437	DIF - Water Distribution Facilities GIS	\$ -	\$ 5,000	\$ -	\$ 500
111-4281.6214	DIF - Water Distribution Facilities DIF Fee Master Study Update	\$ -	\$ 5,000	\$ 5,000	\$ -
111-4281.7058	DIF - Water Distribution Facilities - Water Holding DIF Consolidation	\$ -	\$ -	\$ -	\$ -
896 - Housing Fund					
896-4860.1010	Successor Housing F/T Salaries	\$ 21,111	\$ 5,465	\$ 5,592	\$ 23,207
896-4860.1020	Successor Housing P/T Salaries	\$ -	\$ -	\$ -	\$ -
896-4860.1030	Successor Housing O/T Salaries	\$ -	\$ -	\$ -	\$ -
896-4860.1040	Successor Housing F/T Social Security & Medicare	\$ 1,707	\$ 425	\$ 450	\$ 1,803
896-4860.1041	Successor Housing P/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
896-4860.1050	Successor Housing CalPERS Retirement	\$ 3,662	\$ 817	\$ 833	\$ 3,322
896-4860.1060	Successor Housing Health Insurance	\$ 2,009	\$ 5	\$ 289	\$ 19
896-4860.1070	Successor Housing F/T Workers Comp	\$ 171	\$ 40	\$ 43	\$ 173
896-4860.1071	Successor Housing P/T Workers Comp	\$ -	\$ -	\$ -	\$ -
896-4860.1080	Successor Housing LTD Insurance	\$ 44	\$ 13	\$ 14	\$ 57
896-4860.1095	Successor Housing Special Compensation	\$ 329	\$ 90	\$ 88	\$ 360
896-4860.3000	Successor Housing Professional	\$ -	\$ -	\$ 60	\$ -
896-4860.3140	Successor Housing Legal Services	\$ 2,448	\$ 1,000	\$ 1,000	\$ 1,000
896-4860.4027	Successor Housing Server Contract	\$ -	\$ -	\$ 285	\$ -



City of Reedley

Community Services

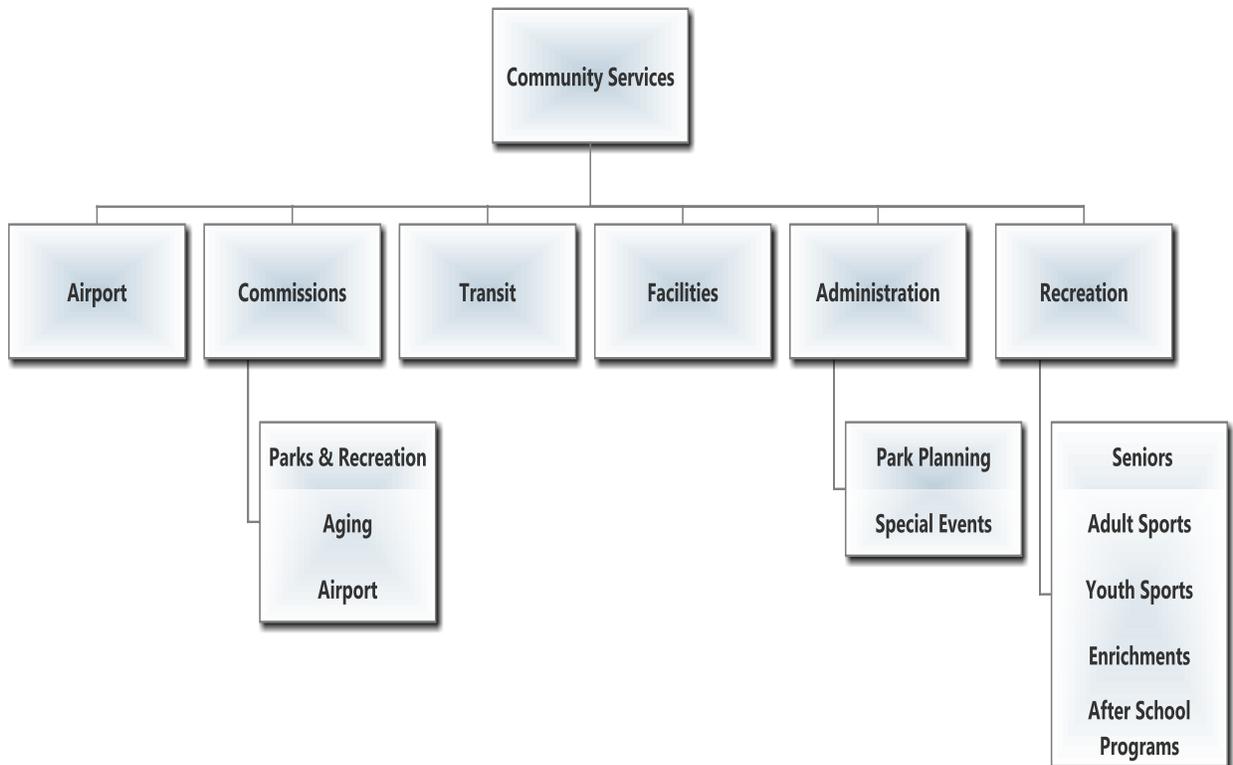
Community Services Department

The Community Services Department (CSD) encompasses a variety of divisions and responsibilities with the primary goal to serve the entire community from children to seniors by providing recreational and social programs and activities. The Department's main focus is to provide quality programming at an affordable price and customer service that enhances the quality of life for the residents of Reedley. The Department strives hard to provide quality customer service to everyone staff comes in contact with. In addition to City-provided activities and programs, the Department partners with other organizations to provide additional opportunities for children and adults. These include Reedley based youth organizations, churches, health facilities, and governmental agencies.



Joel Glick, Community Services Director

The Department is comprised of the following divisions: Aquatics, Adult Sports, Youth Sports, Enrichments, After School Programs, Community Center, Special Events, Opera House, Senior Programs, Senior Nutrition, Transit and Airport. The Department is also responsible for the following Commissions: Airport, Aging, and Parks and Recreation. City-wide special events are also coordinated by CSD staff.





Reedley High School Pool

Aquatics

With the addition of the new Reedley High School pool, the department is taking advantage of having the ability to offer year round swimming. Lap Swim and Water Aerobics have already started and will continue. During the summer months, morning and later afternoon lessons will be available, along with public swim Monday, Wednesday and Friday.

Adult Sports

Adult Basketball: The department has faced challenges with securing CIF referees for the Adult Basketball League. The best option for the City is going into an agreement with an organization that will schedule officials for the league. This will cost the City more per official, but the quality and dependability of the official will also increase. Fees for the Adult Basketball Program are being looked at and may increase to help cover this cost.

Adult Softball: Last year the City had 23 teams within the Adult Softball Program. Games are played at Camacho Park. The City currently employs two local ASA umpires and one scorekeeper to oversee the program.



2014 Adult Softball Champions

Youth Sports

- Offered within the Youth Sports Division is Girls Volleyball, Jr. Cager Basketball, Baseball, and Jr. Giants (Summer Baseball). Each sport lasts 10-12 weeks, including practices and games. Throughout the year the staff works with 100 volunteer coaches and hires seven seasonal employees



Tiny Tots Basketball

- Within the Youth Sports Division is the Tiny Tots Program for 3-4 year olds. Also offered for this age group is Flag Football, Basketball, and Baseball. Each Tiny Tots sport lasts 8-10 weeks, including practices and games.

Throughout the year the staff works with 40 volunteer coaches. The existing staff oversees all aspects of the programs



Jr. Cager Basketball

Enrichments

- Special Events include Red Ribbon/Halloween Carnival, Easter Egg Carnival and Fiesta Walk-Run. The Department coordinates approximately 100 volunteers to run these three events
- A new event this year was the Father/Daughter Mother/Son Dance (children ages 5-12). This event received many positive comments and will now become an annual event in January. 120 people attended and DJ music, raffle prizes, snacks and a professional photo was provided to each couple
- Summer Day Camp is a six week program that takes place June – August during the hours of 10:00 AM – 3:00 PM at the Community Center. The Department hires three seasonal employees to oversee the campers and plan out the daily activities
- Special Interest Classes – The Department hires qualified instructors to teach a variety of classes. These include: Tumbling, Classical Ballet, CPR & First Aid and Babysitting Training



Face painting at the annual Halloween Carnival



Annual Fiesta Walk-Run

Preschool

The CSD offers a Preschool and Pre-Kindergarten program for ages 3-5 that runs during the months of September-May. Classes take place during the morning hours, and the Department hires two instructors who facilitate the program.

After School Programs

The CSD currently oversees the service contract for two local schools to provide after school programs. These include: Washington and TL Reed. The TL Reed site is funded by the ASES and 21st Century grant. Within the Washington site there are three funding sources – ASES, KCUSD and Save the Children Literacy Program. The Department hires 20 seasonal employees to run the day to day activities and requirements of the funding source. The Department is responsible for monitoring and billing the \$271,279 for the annual contracts.

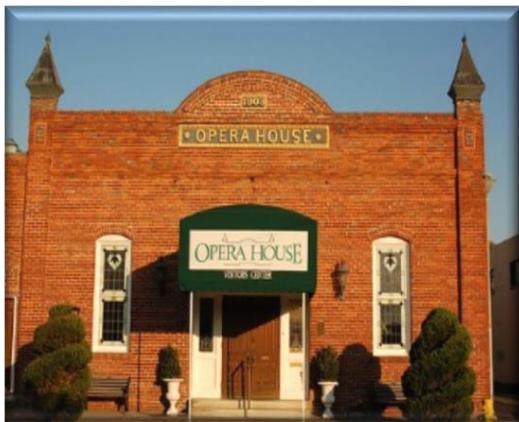


Washington Elementary Students

School Summer Programs

The CSD will oversee the service contract for two local schools; Washington and TL Reed. This is the fourth year of the summer program at Washington School and second year at TL Reed. KCUSD provides funding to Washington to expand their program and fully funds the program at TL Reed. The Department will hire 20 seasonal employees to run the day to day activities and requirements of the funding source. The Department is responsible for monitoring, training, supervising and billing for the annual contracts.

Opera House



The department works with River City Theatre Company who leases the building and insures that all events are coordinated, contract requirements are met, and respond to any building repair needs. This fiscal year the City received \$24,000 from the joint facility account with KCUSD to do improvements to the Opera House. These projects included replacing one air conditioner unit and making repairs to the other four units, replacing the floor grills, replacing the commercial dishwasher, door repairs, and replacing the drain pipe that runs along the building taking water to the patio.

Senior Programs

The CSD offers a wide range of activities, enrichment programs and social opportunities to the seniors: monthly newsletter, referrals, health services such as monthly blood pressure, immunization clinics, informational and educational workshops, weekly fruit, vegetable & bakery distribution; computer classes; exercise and Tai Chi classes; craft classes, knitting/crochet; hobby time; billiards; table games; socials and senior trips.

By adding additional center activities senior participation has increased by 30%. Seniors come to the senior center to enjoy the café bistro, socialize, play billiards, enjoy a hot lunch and stay for afternoon activities.

Family members have commented on how much happier, healthier and that their quality of life has improved. They now have a purpose to get up in the morning and enjoy themselves in a safe and enjoyable environment.

With the additional senior participants we have experienced an escalation in center supplies which has increased the cost of senior program supplies. The Department also added craft classes and is co-sponsoring senior lunches and senior trips. To help defray the additional cost for the new programs, revenue line items for senior enrichment programs and senior trips is reflected in the Department budget. Community Services staff are committed to continue the programs and add services to serve Reedley's aging population.



Seniors participating in activities

Senior Nutrition

Reedley Senior Meals Program is partially funded by grants from Fresno Madera Area Agency on Aging. During 2013-14 4,735 meals were served to seniors; and for 2014-15 the Department projected a 30% increase. CSD is providing not only nutrition but also socialization and a reason to get out of the house. With the Home Delivered Meals grant the Department is also able to provide seniors, 30% who currently meet the criteria, homebound meals which allows them to stay independent and out of nursing homes that would cost thousands of dollars more. Meal donations stay with the City to assist with these costs.

Community Center



The Community Center is a well utilized facility, providing public and private functions and events. On any given day foot traffic can range from 200-600 people, and 40-50 phone calls. Many of the phone calls received are inquiries regarding events, programs and information. Staff has done a commendable job of keeping up the repairs on the 42 year old Community Center, one of the most utilized City facilities.

Special Events

Department staff oversees every aspect of the special event process. Staff educates the event holder about the process, accepts the application and application fee, schedules a meeting with staff and event holder, chairs the meeting, discusses ways to reduce expenses, requests information from other departments, prepares the invoice, bills the event holder, collects payment and follows up with

the event holder to make sure they were satisfied with all aspects pertaining to their event. The CSD oversees approximately 20-40 Special Events per year.

Transit

The Dial-A-Ride program helps take care of transportation needs for the City. The drivers are responsible for completing daily paperwork and collecting fees. The dispatchers are responsible for dispatching calls, communicating with the drivers, counting the fees, completing paperwork for deposit and monthly reports. This program is funded through Fresno County Measure C funds and State Transportation funds. The Department receives 100-150 phone calls and transports around 150-250 people a day. Dial-A-Ride runs Monday – Friday from 6:45 AM – 5:30 PM (from November – February), 6:45 AM – 6:00 PM March – November) and Saturdays 8:00 am – 5:00 pm. Seniors 65 and over and the Disabled are free; Seniors 60-64, Disabled and Accompanied Children ride for \$.50; General Public and Unaccompanied Children are \$.75.



Dial-A-Ride Transit Bus

Airport

The Reedley Municipal Airport is a general aviation airport, with 60 based aircraft at the present time. The runway length is 3,300 feet, 60 feet wide, with a stop way on Runway 15 on the north end of 240 feet. Runway 33 on the south end has a blast pad of 80 feet long and 100 feet wide, and the total acreage of the airport is 138 acres. On the northeast side, 19 acres is planted in oranges, and about three acres on the southwest side is being used by BMX for their track.



Pilot with future pilot

For the last couple of years Department staff has been working with an Airport Consultant, the Federal Aviation Administration, and State Aeronautics Division to find funding for needed repairs and safety improvements. The Department has been able to receive around \$2.5 million in the last four years for airport projects, and will continue to work with these entities to line up new projects and funding.

Land leases include the orange grove, the fixed base operator, three private hangar buildings, and the BMX bike track. In addition, the Department handles all lease agreements for 25 City hangars, seven tiedown tenants; as well as pest control, rodent control, and monthly fuel inspections. Staff also works closely with Fresno County Department of Weights and Measures, Personal Property Division, and Fuel Inspections.

Staffing Levels

The CSD currently has eight (8) full-time staff. Three (3) of those are in the Transit Division; one (1) is in Seniors Division; and the remaining four (4) are split among several of the divisions. The Department also utilizes four (4) year-round part-time staff: Two (2) are in the Transit Division; one (1) is a Building Maintenance worker; and one (1) is in Recreation. The Department also has 73 Seasonal part-time employee positions (24 more than last year) – 24 in After School Programs; 20 in School Summer Programs; 11 in Aquatics; seven (7) in Youth Sports; three (3) in Summer Day Camp; two (2) in Preschool; two (2) in Specialty Classes; five (5) in Adult Sports; and three (3) in River Fee Collection. To run the variety of programs and functions for the community, the Department depends heavily on volunteers. Overall the Department coordinates 285 volunteers. The Senior Program uses 35 volunteers; Special Events utilizes 100; Seasonal Enrichment events use ten; and Youth Sports programs use 140 volunteer coaches. The Department currently contracts with a consultant for airport projects and grants.

2015-16 Budget Summary

The CSD will continue to offer affordable recreational experiences to individuals, families and communities to strengthen community image and quality of life.

CSD's 2015-16 budget proposal is relatively the same, with a few exceptions. Staff is proposing some additional expenses due to circumstances leading into the 2015/2016 fiscal year. With the addition of the Reedley High School Pool and the opportunity to offer year-round aquatics programs, there is a need for additional staff and the expense of the rental fee to use the pool. Other financial impacts include; the increase in personnel cost due to the minimum wage going up 20% over the course of two years, part-time benefits for employees who work 30+ hours and the implementation of AB 1522, which grants sick leave to all part-time employees. This impact to the budget is reflected in the PT Salary accounts for Enrichments, Afterschool and Youth Sports.

Community Services Accomplishments

- Fostered creative partnerships with other organizations to add new programs & services, as well as underwriting existing programs. These partnerships include: Champions for Change for Zumba, Kings Canyon Unified for After School Programming, Christian Youth Ministries for "River Kids," which is a new summer program at Washington School, Reedley YMCA for Senior Citizen Prom, Summer Day Camp, Fiesta Walk Run, Sunrise Kiwanis Club for the Easter Carnival and Toys for Tots
- Secured ASES and Save the Children contracts totaling \$271,279 (\$103,857 more than last year) to continue servicing the afterschool programs at TL Reed and Washington schools



The San Francisco Giants displayed two of their World Series trophies at the Community Center this past year.

- Secured School Summer Program funding from KCUSD at TL Reed and Washington School sites
- Partnered with Boys & Girls Club to offer support for online registration for Jr. Giants Baseball program
- Met all criteria to maintain Fresno Madera Area Agency on Aging grant funding for Senior Meal Programs – including Health Department Standards
- Increased volunteer participation to fill staffing voids
- Completed Airport Security Fence Project Phase 1
- Negotiated and signed new Land Lease Agreement with the Federal Aviation Administration that continues to allow Airtime BMX to use their track on airport premises
- Increased fuel sales at Reedley Municipal Airport
- Negotiated a new agreement with Kings Canyon Unified School District for use of Aquatics Facility
- Secured \$250,000 for Airport Security Fence Project Phase 2
- Initiated Sports Park Master plan revision
- Secured grant from Land and Water Conservation for \$98,000 for Mueller Park Beautification Project
- Secured \$225,000 planning grant from Boats and Waterways for Cricket Hollow Boat Launch Facility
- Replaced flooring, new paint and refinished doors in the Community Service’s office
- Increased participation in Senior programs
- Negotiated new Opera House Agreement, which decreased the City subsidy



Department Goals

- Continue to increase ridership for Dial-A-Ride
- Complete construction for second phase of airport security fencing
- Continue to fill hangar vacancies at airport
- Increase revenue in all divisions by revised fees and program participation



- Increase congregate meal participation for seniors at nutritional risk and increase awareness of senior programs and activities
- Secure funding for the construction of boat launch facility at Cricket Hollow Park
- Continue the expansion at Washington After School Program with the KCUSD Funding
- Complete construction of Mueller Park Beautification Project
- Complete plan work for Boats and Waterways project at Cricket Hollow

Department Challenges/Unmet Needs

- Due to the previous elimination of the Full-Time Recreation Coordinator and Full-Time Building Maintenance Worker, the Department’s biggest challenge continues to be lack of coverage when employees are gone (due to scheduled days off, furloughs, sick days, and for work related activities). A slight increase in part-time personnel hours has been requested in this year’s budget to help with needed coverage in both recreation and building maintenance divisions



- Limited City funds for park development, having staff rely on competitive State and Federal grants to accomplish project

Departmental Budget Summary

2015-16 BUDGET

Community Services

Total Revenues - All Funds Combined	\$	1,828,372
<i>001 - General</i>	\$	785,933
<i>009 - LTF Transit</i>	\$	361,621
<i>027 - Sr Nutrition Grant</i>	\$	24,018
<i>041 - Airport</i>	\$	481,800
<i>108 - Parks & Recreational Facilities DIF</i>	\$	-
<i>109 - Open Space DIF</i>	\$	175,000

Total Expenditures - All Funds Combined	\$	2,318,941
<i>001 - General</i>	\$	1,292,371
<i>009 - LTF Transit</i>	\$	361,621
<i>027 - FMAAA Nutrition Grant</i>	\$	24,018
<i>041 - Airport</i>	\$	465,931
<i>108 - Parks & Recreational Facilities DIF</i>	\$	-
<i>109 - Open Space DIF</i>	\$	175,000

Total Full-Time Personnel Positions	8
<i>Community Services Director</i>	1
<i>Administrative Assistant</i>	1
<i>Administrative Clerk</i>	1
<i>CSD Superintendent</i>	1
<i>Senior Citizen Coordinator</i>	1
<i>Transit Driver</i>	3

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
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Community Services

Revenues

001 - General					
001-3613	Adult Sports	\$ 14,875	\$ 14,122	\$ 14,122	\$ 14,500
001-3616	Aquatics Programs	\$ 9,540	\$ 20,700	\$ 15,005	\$ 37,025
001-3835	Federal Grant - ASES After School Program TL Reed	\$ 112,110	\$ 144,657	\$ 156,426	\$ 173,134
001-3845	Federal Grant - ASES After School Program Washington	\$ 50,459	\$ 53,985	\$ 55,066	\$ 54,513
001-3404	Community Center Rental Fees	\$ 28,717	\$ 26,000	\$ 30,000	\$ 29,000
001-3570	KCUSD Pass Thru Project Fund CC Improvements	\$ -	\$ 75,000	\$ 75,000	\$ -
001-3515	Summer Food Meal Program	\$ -	\$ -	\$ -	\$ -
001-3614	Enrichment Programs	\$ 17,817	\$ 17,000	\$ 18,185	\$ 17,000
001-3641	Fiesta Walk Run	\$ 6,329	\$ 8,000	\$ 6,893	\$ 8,000
001-3770	Donations	\$ 14,000	\$ 5,392	\$ 3,392	\$ 2,000
001-3855	KCUSD Summer Program TL Reed	\$ 9,912	\$ 16,419	\$ 23,183	\$ 23,991
001-3824	KCUSD Washington Expansion	\$ -	\$ 14,954	\$ 14,954	\$ -
001-3856	KCUSD Summer Program TL Washington	\$ 6,273	\$ 9,653	\$ 10,310	\$ 15,022
001-3408	Opera House Rental Fees	\$ 9,369	\$ 10,800	\$ 10,800	\$ 10,600
001-3409	Opera House Bus Tours	\$ 80	\$ -	\$ -	\$ -
001-3405	Park Rental Fees	\$ 2,689	\$ 4,000	\$ 3,500	\$ 3,500
001-3410	Sports Park Rental Fees	\$ 2,402	\$ 3,000	\$ 3,000	\$ 3,000
001-3611	River Park Entry Fees	\$ 23,094	\$ 10,000	\$ 23,000	\$ 15,000
001-3868	Boats & Waterways Environmental & Construction Plan Grant	\$ -	\$ 225,000	\$ -	\$ 225,000
001-3873	Mueller Park Land & Conservation Fund Project Grant	\$ -	\$ 100,000	\$ -	\$ 100,000
001-3625	PreSchool Fees	\$ 44,544	\$ 42,441	\$ 35,640	\$ 35,640
001-3833	Federal Grant - Save The Children Washington School	\$ 62,118	\$ 45,009	\$ 50,161	\$ 42,104
001-3839	Federal Grant - Save The Child Washington Sponsorship	\$ 1,973	\$ 13,251	\$ 13,326	\$ 13,219
001-3620	Senior Programs	\$ -	\$ -	\$ 850	\$ 850
001-3673	Taxi Scrip	\$ 1,865	\$ 3,000	\$ 4,462	\$ 4,462
001-3730	Senior Trips	\$ -	\$ -	\$ 4,000	\$ 4,500
001-3615	Youth Sports	\$ 26,622	\$ 25,000	\$ 25,000	\$ 27,400
001-3642	FCRTA Staff Time Reimbursement	\$ -	\$ -	\$ -	\$ 21,474
009 - LTF Transit					
009-3535	LTF Article 4 Transportation	\$ 292,072	\$ 362,134	\$ 305,088	\$ 333,621
009-3725	LTF Article 4 Transit Fares	\$ 25,067	\$ 28,000	\$ 28,000	\$ 28,000
027 - Sr Nutrition Grant					
027-3715	Senior Nutrition General Fund Program Transfer	\$ 9,424	\$ 13,758	\$ 6,407	\$ 7,150
027-3735	Senior Nutrition Meal Contributions	\$ 7,881	\$ 9,600	\$ 9,600	\$ 9,600
027-3740	Senior Nutrition In-Home Meal Contributions	\$ 615	\$ 734	\$ 734	\$ 734
027-3805	Senior Nutrition Federal Nutrition Grant	\$ 10,715	\$ 6,534	\$ 6,534	\$ 6,534
041 - Airport					

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
041-3112	Airport Possessory Interest Property Tax	\$ 6,384	\$ 10,800	\$ 10,800	\$ 10,800
041-3401	Airport Interest Earnings	\$ (1,724)	\$ (2,300)	\$ (3,800)	\$ (3,500)
041-3402	Airport Building Rental	\$ 33,724	\$ 17,300	\$ 17,300	\$ 17,300
041-3415	Airport Late Fees	\$ 2,695	\$ 2,000	\$ 4,500	\$ 2,000
041-3450	Airport Hangar Rental	\$ 54,289	\$ 58,000	\$ 59,000	\$ 59,000
041-3455	Airport Tiedown Fees	\$ 4,927	\$ 5,660	\$ 4,400	\$ 4,400
041-3550	Airport State Aid for Aviation	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
041-3648	Airport Fuel Sales	\$ 138,695	\$ 140,000	\$ 140,000	\$ 140,000
041-3707	Airport Miscellaneous	\$ 40	\$ 7,000	\$ 7,000	\$ 8,300
041-3820	Airport Security Fencing Construction - FAA Share	\$ -	\$ 181,800	\$ 181,800	\$ 222,300
041-3828	Airport Security Fencing Construction - State Match	\$ -	\$ 9,100	\$ 9,100	\$ 11,200
041-3843	Airport State Fencing	\$ -	\$ -	\$ 756	\$ -
108 - Parks & Recreational Facilities DIF					
108-3401	Parks & Recreational Facilities DIF Interest Earnings	\$ (4,970)	\$ (3,500)	\$ 8,000	\$ -
108-3630	Parks & Recreational Facilities Development Impact Fees	\$ 110,028	\$ 13,954	\$ -	\$ -
109 - Open Space DIF					
109-3401	Open Space DIF Interest Earnings	\$ 6,150	\$ 4,000	\$ 4,800	\$ 6,200
109-3630	Open Space Development Impact Fees	\$ 54,665	\$ 6,013	\$ 8,500	\$ 73,800

Expenditures

001 - General					
001-4127.1010	Opera House F/T Salaries	\$ 1,963	\$ 2,004	\$ 2,097	\$ 2,115
001-4127.1020	Opera House P/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4127.1030	Opera House O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4127.1040	Opera House F/T Social Security & Medicare	\$ 150	\$ 153	\$ 165	\$ 163
001-4127.1050	Opera House CalPERS Retirement	\$ 333	\$ 294	\$ 327	\$ 300
001-4127.1060	Opera House Health Insurance	\$ 561	\$ 567	\$ 555	\$ 579
001-4127.1070	Opera House F/T Workers Comp	\$ 50	\$ 54	\$ 59	\$ 66
001-4127.1080	Opera House LTD Insurance	\$ 4	\$ 5	\$ 5	\$ 5
001-4127.1095	Opera House Special Compensation	\$ -	\$ -	\$ 8	\$ 11
001-4127.2010	Opera House Office Supplies	\$ 4	\$ 50	\$ 50	\$ 50
001-4127.2020	Opera House Special Supplies	\$ 388	\$ 400	\$ 400	\$ 400
001-4127.2560	Opera House Natural Gas	\$ 1,554	\$ 1,400	\$ 1,400	\$ 1,400
001-4127.2570	Opera House Electricity PG&E	\$ 16,093	\$ 11,000	\$ 11,000	\$ 11,000
001-4127.4010	Opera House Mtce Contracts	\$ 1,715	\$ 1,400	\$ 1,400	\$ 1,400
001-4127.4020	Opera House Equipment Repairs	\$ 864	\$ 1,500	\$ 1,788	\$ 1,500
001-4127.4030	Opera House Building Repairs	\$ 765	\$ 26,500	\$ 26,500	\$ 1,500
001-4610.1010	Community Services Admin F/T Salaries	\$ 78,848	\$ 83,144	\$ 79,038	\$ 78,381
001-4610.1020	Community Services Admin P/T Salaries	\$ 3,812	\$ 4,500	\$ 3,818	\$ 25,974
001-4610.1030	Community Services Admin O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4610.1040	Community Services Admin F/T Social Security & Medicare	\$ 6,081	\$ 6,427	\$ 6,256	\$ 6,057
001-4610.1041	Community Services Admin P/T Social Security & Medicare	\$ 261	\$ 344	\$ 254	\$ 1,987

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4610.1050	Community Services Admin CalPERS Retirement	\$ 13,354	\$ 12,324	\$ 12,613	\$ 11,161
001-4610.1060	Community Services Admin Health Insurance	\$ 17,065	\$ 18,494	\$ 16,720	\$ 16,938
001-4610.1062	Community Services Admin P/T Health Insurance	\$ -	\$ -	\$ -	\$ 2,500
001-4610.1070	Community Services Admin F/T Workers Comp	\$ 1,715	\$ 1,920	\$ 1,926	\$ 1,995
001-4610.1071	Community Services Admin P/T Workers Comp	\$ 82	\$ 22	\$ 70	\$ 128
001-4610.1080	Community Services Admin LTD Insurance	\$ 173	\$ 202	\$ 215	\$ 190
001-4610.1095	Community Services Admin Special Compensation	\$ 795	\$ 864	\$ 895	\$ 799
001-4610.2010	Community Services Admin Office Supplies	\$ 2,053	\$ 1,800	\$ 1,800	\$ 1,800
001-4610.2020	Community Services Admin Special Supplies	\$ 1,032	\$ 1,500	\$ 1,500	\$ 1,500
001-4610.2034	Community Services Admin Donation	\$ -	\$ 3,392	\$ 3,392	\$ 2,000
001-4610.2523	Community Services Admin Mileage Reimbursement	\$ -	\$ 500	\$ 250	\$ 500
001-4610.2540	Community Services Admin Meetings & Conferences	\$ 320	\$ 500	\$ 500	\$ 500
001-4610.2550	Community Services Admin Telephone, Long Distance, Cellular Service	\$ 2,887	\$ 2,700	\$ 1,700	\$ 2,700
001-4610.2551	Community Services Admin Emergency Telephone Notification Service	\$ 1,483	\$ 1,700	\$ 925	\$ 1,700
001-4610.2580	Community Services Admin Advertising	\$ 50	\$ 250	\$ 200	\$ 250
001-4610.2621	Community Services Admin Recreation Grants	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050
001-4610.3000	Community Services Admin Professional Services	\$ -	\$ 500	\$ 1,000	\$ 1,000
001-4610.3140	Community Services Admin Legal Services	\$ 533	\$ 500	\$ 500	\$ 500
001-4610.4010	Community Services Admin Mtce Contracts	\$ 138	\$ 100	\$ 100	\$ 100
001-4610.4012	Community Services Admin Credit Card Machine Fees	\$ 1,435	\$ 900	\$ 1,400	\$ 1,400
001-4610.4016	Community Services Admin Internet Access	\$ 1,181	\$ 1,200	\$ 1,000	\$ 1,300
001-4610.4020	Community Services Admin Equipment Repairs	\$ -	\$ 500	\$ 500	\$ 500
001-4610.4022	Community Services Software License	\$ -	\$ -	\$ 1,090	\$ -
001-4610.4027	Community Services Admin Network Service Maintenance	\$ 7,694	\$ 5,940	\$ 8,000	\$ 5,940
001-4610.4031	Community Services Admin Copier Lease & Mtce	\$ 5,926	\$ 6,000	\$ 6,000	\$ 6,000
001-4610.6021	Community Services Admin Computer	\$ 2,346	\$ 2,500	\$ 2,500	\$ 1,500
001-4610.6056	Community Services Boats & Waterways Project	\$ -	\$ 225,000	\$ -	\$ 225,000
001-4610.6058	Community Services Mueller Park Project	\$ -	\$ 100,000	\$ -	\$ 100,000
001-4610.7010	Community Services Admin Equipment Shop ISF Transfer	\$ 10,798	\$ 11,460	\$ 5,966	\$ 10,994
001-4610.7020	Community Services Admin Senior Transfer (Fund 027)	\$ 9,424	\$ 13,758	\$ 6,407	\$ 7,150
001-4620.1010	Aquatics F/T Salaries	\$ 6,960	\$ 7,121	\$ 7,331	\$ 7,519
001-4620.1020	Aquatics P/T Salaries	\$ 6,960	\$ 7,121	\$ 18,855	\$ 28,369
001-4620.1040	Aquatics F/T Social Security & Medicare	\$ 703	\$ 545	\$ 1,046	\$ 578
001-4620.1041	Aquatics P/T Social Security & Medicare	\$ 411	\$ 1,415	\$ 1,442	\$ 2,170
001-4620.1050	Aquatics CalPERS Retirement	\$ 1,180	\$ 1,044	\$ 1,145	\$ 1,065
001-4620.1060	Aquatics Health Insurance	\$ 1,952	\$ 1,972	\$ 1,859	\$ 2,013
001-4620.1070	Aquatics F/T Workers Comp	\$ 171	\$ 184	\$ 193	\$ 222
001-4620.1071	Aquatics P/T Workers Comp	\$ 105	\$ 283	\$ 283	\$ 587
001-4620.1080	Aquatics LTD Insurance	\$ 15	\$ 17	\$ 19	\$ 18
001-4620.1095	Aquatics Special Compensation	\$ -	\$ -	\$ 27	\$ 36
001-4620.2010	Aquatics Office Supplies	\$ 4	\$ 150	\$ 150	\$ 150
001-4620.2020	Aquatics Special Supplies	\$ 1,678	\$ 500	\$ 500	\$ 700
001-4620.2540	Aquatics Meetings and Conferences	\$ -	\$ 300	\$ 550	\$ 600
001-4620.2570	Aquatics Electricity PG&E	\$ 740	\$ 650	\$ 650	\$ 650

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4620.3000	Aquatics KCUSD Pool Rental Contract	\$ -	\$ 2,000	\$ 5,112	\$ 14,995
001-4630.1010	Adult Sports F/T Salaries	\$ 1,309	\$ 1,336	\$ 1,372	\$ 1,410
001-4630.1020	Adult Sports P/T Salaries	\$ 5,428	\$ 8,770	\$ 8,770	\$ 6,185
001-4630.1030	Adult Sports O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4630.1040	Adult Sports F/T Social Security & Medicare	\$ 139	\$ 102	\$ 105	\$ 108
001-4630.1041	Adult Sports P/T Social Security & Medicare	\$ 139	\$ 102	\$ 671	\$ 473
001-4630.1050	Adult Sports CalPERS Retirement	\$ 139	\$ 102	\$ 215	\$ 200
001-4630.1060	Adult Sports Health Insurance	\$ 374	\$ 378	\$ 354	\$ 386
001-4630.1070	Adult Sports F/T Workers Comp	\$ 33	\$ 36	\$ 38	\$ 44
001-4630.1071	Adult Sports P/T Workers Comp	\$ 128	\$ 159	\$ 200	\$ 128
001-4630.1080	Adult Sports LTD Insurance	\$ 3	\$ 3	\$ 4	\$ 3
001-4630.1095	Adult Sports Special Compensation	\$ -	\$ -	\$ 5	\$ 7
001-4630.2010	Adult Sports Office Supplies	\$ 16	\$ -	\$ 500	\$ 150
001-4630.2020	Adult Sports Special Supplies	\$ 1,448	\$ 2,000	\$ 2,500	\$ 2,500
001-4630.2032	Adult Sports Porta Potties Rental	\$ 160	\$ 1,000	\$ 1,000	\$ 1,000
001-4630.2600	Adult Sports Unemployment Insurance	\$ -	\$ -	\$ 400	\$ -
001-4630.3004	Adult Sports Contracted Officials	\$ -	\$ -	\$ 1,700	\$ 3,808
001-4635.1010	PreSchool F/T Salaries	\$ 3,260	\$ 3,322	\$ 3,405	\$ 3,047
001-4635.1020	PreSchool P/T Salaries	\$ 29,409	\$ 33,483	\$ 27,442	\$ 28,259
001-4635.1030	PreSchool O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4635.1040	PreSchool F/T Social Security & Medicare	\$ 248	\$ 254	\$ 261	\$ 234
001-4635.1041	PreSchool P/T Social Security & Medicare	\$ 2,250	\$ 2,561	\$ 2,099	\$ 2,162
001-4635.1050	PreSchool CalPERS Retirement	\$ 554	\$ 487	\$ 535	\$ 431
001-4635.1060	PreSchool Health Insurance	\$ 809	\$ 812	\$ 768	\$ 745
001-4635.1070	PreSchool F/T Workers Comp	\$ 60	\$ 64	\$ 66	\$ 72
001-4635.1071	PreSchool P/T Workers Comp	\$ 761	\$ 162	\$ 633	\$ 139
001-4635.1080	PreSchool LTD Insurance	\$ 7	\$ 8	\$ 9	\$ 7
001-4635.1095	PreSchool Special Compensation	\$ -	\$ -	\$ 8	\$ 11
001-4635.2010	PreSchool Office Supplies	\$ 108	\$ 100	\$ 100	\$ 100
001-4635.2020	PreSchool Special Supplies	\$ 1,627	\$ 1,200	\$ 1,200	\$ 1,200
001-4635.2080	PreSchool Snacks	\$ 2,166	\$ 2,200	\$ 2,200	\$ 2,200
001-4635.2090	PreSchool Toys, Games & Books	\$ 242	\$ 250	\$ 250	\$ 250
001-4635.2580	PreSchool Advertising	\$ 33	\$ 115	\$ 115	\$ 115
001-4635.2600	PreSchool Unemployment Insurance	\$ -	\$ -	\$ 125	\$ -
001-4640.1010	Enrichment F/T Salaries	\$ 10,143	\$ 10,887	\$ 11,200	\$ 9,875
001-4640.1020	Enrichment P/T Salaries	\$ 17,937	\$ 21,987	\$ 23,242	\$ 24,074
001-4640.1030	Enrichment O/T Salaries	\$ 4	\$ -	\$ -	\$ -
001-4640.1040	Enrichment F/T Social Security & Medicare	\$ 886	\$ 834	\$ 1,069	\$ 760
001-4640.1041	Enrichment P/T Social Security & Medicare	\$ 1,260	\$ 1,682	\$ 1,567	\$ 1,842
001-4640.1050	Enrichment CalPERS Retirement	\$ 1,816	\$ 1,599	\$ 1,755	\$ 1,400
001-4640.1060	Enrichment Health Insurance	\$ 2,728	\$ 2,759	\$ 2,612	\$ 2,456
001-4640.1070	Enrichment F/T Workers Comp	\$ 227	\$ 243	\$ 254	\$ 263
001-4640.1071	Enrichment F/T Workers Comp	\$ 410	\$ 106	\$ 545	\$ 118
001-4640.1080	Enrichment LTD Insurance	\$ 24	\$ 26	\$ 30	\$ 24

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4640.1095	Enrichment Special Compensation	\$ 18	\$ 18	\$ 47	\$ 54
001-4640.2010	Enrichment Office Supplies	\$ 457	\$ 600	\$ 600	\$ 600
001-4640.2020	Enrichment Special Supplies	\$ 6,281	\$ 6,500	\$ 6,800	\$ 7,500
001-4640.2043	Enrichment Fiesta Walk-Run	\$ 6,447	\$ 7,475	\$ 7,475	\$ 7,475
001-4640.2310	Enrichment Concerts In The Park	\$ 758	\$ 850	\$ 993	\$ 900
001-4640.2540	Enrichment Meetings and Conferences	\$ 170	\$ 500	\$ 500	\$ 600
001-4640.2550	Enrichment Telephone, Long Distance, Cellular Service	\$ 132	\$ 150	\$ 200	\$ 200
001-4640.2580	Enrichment Advertising	\$ -	\$ 165	\$ 165	\$ 165
001-4640.3040	Enrichment License Agreements	\$ 1,460	\$ 1,500	\$ 1,500	\$ 1,500
001-4650.1010	Youth Sports F/T Salaries	\$ 10,934	\$ 11,116	\$ 11,451	\$ 9,409
001-4650.1020	Youth Sports P/T Salaries	\$ 9,998	\$ 17,310	\$ 17,310	\$ 20,027
001-4650.1030	Youth Sports O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4650.1040	Youth Sports F/T Social Security & Medicare	\$ 865	\$ 852	\$ 880	\$ 724
001-4650.1041	Youth Sports P/T Social Security & Medicare	\$ 734	\$ 1,324	\$ 1,324	\$ 1,532
001-4650.1050	Youth Sports CalPERS Retirement	\$ 1,854	\$ 1,632	\$ 1,791	\$ 1,334
001-4650.1060	Youth Sports Health Insurance	\$ 2,835	\$ 2,867	\$ 2,714	\$ 2,373
001-4650.1070	Youth Sports F/T Workers Comp	\$ 240	\$ 258	\$ 270	\$ 259
001-4650.1071	Youth Sports P/T Workers Comp	\$ 249	\$ 314	\$ 386	\$ 414
001-4650.1080	Youth Sports LTD Insurance	\$ 24	\$ 27	\$ 30	\$ 23
001-4650.1095	Youth Sports Special Compensation	\$ 18	\$ 18	\$ 50	\$ 54
001-4650.2010	Youth Sports Office Supplies	\$ 251	\$ 255	\$ 255	\$ 255
001-4650.2020	Youth Sports Special Supplies	\$ 11,654	\$ 12,000	\$ 12,000	\$ 12,000
001-4650.2540	Youth Sports Meetings and Conferences	\$ -	\$ 500	\$ 500	\$ 600
001-4650.2550	Youth Sports Telephone, Long Distance, Cellular Service	\$ 21	\$ 150	\$ 200	\$ 200
001-4650.2580	Youth Sports Advertising	\$ -	\$ 165	\$ 165	\$ 165
001-4650.3000	Youth Sports Professional Services	\$ 10	\$ 500	\$ 500	\$ 500
001-4654.1010	STC Washington Sponsorship F/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4654.1020	STC Washington Sponsorship P/T Salaries	\$ 1,312	\$ 11,592	\$ 11,592	\$ 11,592
001-4654.1030	STC Washington Sponsorship O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4654.1040	STC Washington Sponsorship F/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
001-4654.1041	STC Washington Sponsorship P/T Social Security & Medicare	\$ 100	\$ 812	\$ 887	\$ 887
001-4654.1050	STC Washington Sponsorship CalPERS Retirement	\$ -	\$ -	\$ -	\$ -
001-4654.1060	STC Washington Sponsorship Health Insurance	\$ -	\$ -	\$ -	\$ -
001-4654.1070	STC Washington Sponsorship F/T Workers Comp	\$ -	\$ -	\$ -	\$ -
001-4654.1071	STC Washington Sponsorship P/T Workers Comp	\$ 30	\$ 347	\$ 347	\$ 240
001-4654.1080	STC Washington Sponsorship LTD Insurance	\$ -	\$ -	\$ -	\$ -
001-4654.1095	STC Washington Sponsorship Special Compensation	\$ -	\$ -	\$ -	\$ -
001-4654.2020	STC Washington Sponsorship Special Supplies	\$ 167	\$ 500	\$ 500	\$ 500
001-4657.1010	Save The Child Washington F/T Salaries	\$ 2,012	\$ 1,775	\$ 1,827	\$ 1,876
001-4657.1020	Save The Child Washington P/T Salaries	\$ 35,197	\$ 36,919	\$ 41,006	\$ 33,532
001-4657.1030	Save The Child Washington O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4657.1040	Save The Child Washington F/T Social Security & Medicare	\$ 133	\$ 136	\$ 205	\$ 144
001-4657.1041	Save The Child Washington P/T Social Security & Medicare	\$ 2,700	\$ 2,824	\$ 2,592	\$ 2,565
001-4657.1050	Save The Child Washington CalPERS Retirement	\$ 296	\$ 260	\$ 286	\$ 265

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4657.1060	Save The Child Washington Health Insurance	\$ 457	\$ 460	\$ 435	\$ 469
001-4657.1070	Save The Child Washington F/T Workers Comp	\$ 37	\$ 39	\$ 65	\$ 47
001-4657.1071	Save The Child Washington P/T Workers Comp	\$ 768	\$ 671	\$ 915	\$ 694
001-4657.1080	Save The Child Washington LTD Insurance	\$ 4	\$ 4	\$ 5	\$ 5
001-4657.1095	Save The Child Washington Special Compensation	\$ -	\$ -	\$ 5	\$ 7
001-4657.2020	Save The Child Washington Special Supplies	\$ 3,574	\$ 1,920	\$ 2,820	\$ 2,500
001-4658.1010	ASES TL Reed Program F/T Salaries	\$ 7,821	\$ 7,980	\$ 15,489	\$ 13,827
001-4658.1020	ASES TL Reed Program P/T Salaries	\$ 95,780	\$ 119,978	\$ 119,978	\$ 137,391
001-4658.1030	ASES TL Reed Program O/T Salaries	\$ 424	\$ -	\$ -	\$ -
001-4658.1040	ASES TL Reed Program F/T Social Security & Medicare	\$ 595	\$ 610	\$ 1,318	\$ 1,061
001-4658.1041	ASES TL Reed Program P/T Social Security & Medicare	\$ 7,362	\$ 9,140	\$ 9,178	\$ 10,685
001-4658.1050	ASES TL Reed Program CalPERS Retirement	\$ 1,328	\$ 1,169	\$ 2,358	\$ 1,956
001-4658.1060	ASES TL Reed Program Health Insurance	\$ 1,963	\$ 2,003	\$ 3,483	\$ 3,341
001-4658.1070	ASES TL Reed Program F/T Workers Comp	\$ 152	\$ 164	\$ 371	\$ 319
001-4658.1071	ASES TL Reed Program P/T Workers Comp	\$ 2,514	\$ 2,235	\$ 2,689	\$ 3,054
001-4658.1080	ASES TL Reed Program LTD Insurance	\$ 17	\$ 19	\$ 39	\$ 33
001-4658.1095	ASES TL Reed Program Special Compensation	\$ -	\$ -	\$ 43	\$ 47
001-4658.2020	ASES TL Reed Special Supplies	\$ 982	\$ 1,000	\$ 1,000	\$ 1,000
001-4658.2525	ASES TL Reed Program Transit Fares	\$ -	\$ -	\$ -	\$ -
001-4658.2550	ASES TL Reed Program Telephone, Long Distance, Cellular Service	\$ 309	\$ 360	\$ 480	\$ 420
001-4658.6021	ASES TL Reed Computers	\$ 100	\$ -	\$ -	\$ -
001-4659.1010	ASES Program Washington F/T Salaries	\$ 5,000	\$ 5,097	\$ 5,223	\$ 4,683
001-4659.1020	ASES Program Washington P/T Salaries	\$ 39,554	\$ 41,166	\$ 41,166	\$ 42,177
001-4659.1030	ASES Program Washington O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4659.1040	ASES Program Washington F/T Social Security & Medicare	\$ 380	\$ 390	\$ 400	\$ 359
001-4659.1041	ASES Program Washington P/T Social Security & Medicare	\$ 3,026	\$ 3,149	\$ 3,149	\$ 3,227
001-4659.1050	ASES Program Washington CalPERS Retirement	\$ 849	\$ 747	\$ 821	\$ 662
001-4659.1060	ASES Program Washington Health Insurance	\$ 1,266	\$ 1,272	\$ 1,203	\$ 1,105
001-4659.1070	ASES Program Washington F/T Workers Comp	\$ 96	\$ 103	\$ 108	\$ 101
001-4659.1071	ASES Program Washington P/T Workers Comp	\$ 1,018	\$ 748	\$ 1,018	\$ 873
001-4659.1080	ASES Program Washington LTD Insurance	\$ 11	\$ 12	\$ 14	\$ 11
001-4659.1095	ASES Program Washington Special Compensation	\$ -	\$ -	\$ 14	\$ 14
001-4659.2020	ASES Program Special Supplies	\$ 776	\$ 800	\$ 800	\$ 1,000
001-4659.2525	ASES Program Transit Fares	\$ -	\$ 200	\$ -	\$ -
001-4659.2550	ASES Program Telephone, Long Distance, Cellular Service	\$ 208	\$ 300	\$ 300	\$ 300
001-4659.2600	ASES Program Unemployment Insurance	\$ -	\$ -	\$ 850	\$ -
001-4660.1010	Community Center F/T Salaries	\$ 22,412	\$ 23,303	\$ 24,457	\$ 21,194
001-4660.1020	Community Center P/T Salaries	\$ 20,136	\$ 25,758	\$ 26,433	\$ 27,446
001-4660.1030	Community Center O/T Salaries	\$ 8	\$ -	\$ 41	\$ -
001-4660.1040	Community Center F/T Social Security & Medicare	\$ 1,716	\$ 1,803	\$ 1,912	\$ 1,643
001-4660.1041	Community Center P/T Social Security & Medicare	\$ 1,541	\$ 1,970	\$ 2,025	\$ 2,100
001-4660.1050	Community Center CalPERS Retirement	\$ 3,786	\$ 3,458	\$ 3,860	\$ 3,027
001-4660.1060	Community Center Health Insurance	\$ 4,662	\$ 5,039	\$ 5,022	\$ 4,313
001-4660.1062	Community Center P/T Health Insurance	\$ -	\$ -	\$ -	\$ 2,500

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4660.1070	Community Center F/T Workers Comp	\$ 476	\$ 526	\$ 574	\$ 553
001-4660.1071	Community Center P/T Workers Comp	\$ 2,176	\$ 2,148	\$ 3,318	\$ 2,448
001-4660.1080	Community Center LTD Insurance	\$ 49	\$ 57	\$ 66	\$ 52
001-4660.1095	Community Center Special Compensation	\$ 253	\$ 270	\$ 275	\$ 281
001-4660.2010	Community Center Office Supplies	\$ 109	\$ 200	\$ 200	\$ 200
001-4660.2020	Community Center Special Supplies	\$ 2,246	\$ 5,000	\$ 4,000	\$ 5,000
001-4660.2040	Community Center Small Tools	\$ 383	\$ 300	\$ 150	\$ 300
001-4660.2358	Community Center Toiletries - Cleaning Prod	\$ 6,864	\$ 9,000	\$ 8,000	\$ 9,000
001-4660.2550	Community Center Telephone, Long Distance, Cellular Service	\$ 343	\$ 1,000	\$ 500	\$ 500
001-4660.2560	Community Center Natural Gas	\$ 3,306	\$ 3,000	\$ 3,000	\$ 3,000
001-4660.2570	Community Center Electricity PG&E	\$ 29,147	\$ 25,000	\$ 26,187	\$ 25,000
001-4660.3000	Community Center Professional Services	\$ 5,997	\$ 5,000	\$ 6,000	\$ 2,000
001-4660.4010	Community Center Maintenance Contracts	\$ 285	\$ -	\$ -	\$ 5,000
001-4660.4020	Community Center Equipment Repairs	\$ 4,749	\$ 3,000	\$ 3,000	\$ 3,000
001-4660.4031	Community Center Copier Lease	\$ -	\$ -	\$ -	\$ -
001-4660.5020	Community Center Sidewalk Repair (On East side of CC)	\$ -	\$ -	\$ -	\$ -
001-4660.5030	Community Center Drought Tolerant Landscaping	\$ -	\$ -	\$ -	\$ -
001-4660.5645	Community Center Security System	\$ 2,351	\$ 3,000	\$ 1,500	\$ -
001-4660.6800	Community Center ADA Imp (Signage & Drinking Fountains)	\$ -	\$ 3,000	\$ 3,000	\$ -
001-4660.6803	Community Center KCUSD Pass Thru Project Fund CC Imp	\$ -	\$ 47,000	\$ 47,000	\$ -
001-4661.1010	KCUSD Washington Expansion Program F/T Salaries	\$ -	\$ -	\$ -	\$ 2,341
001-4661.1020	KCUSD Washington Expansion Program P/T Salaries	\$ -	\$ 10,866	\$ 10,866	\$ 18,756
001-4661.1030	KCUSD Washington Expansion Program O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4661.1040	KCUSD Washington Expansion Program F/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ 180
001-4661.1041	KCUSD Washington Expansion Program P/T Social Security & Medicare	\$ -	\$ 544	\$ 831	\$ 1,435
001-4661.1050	KCUSD Washington Expansion Program CalPERS Retirement	\$ -	\$ -	\$ -	\$ 331
001-4661.1060	KCUSD Washington Expansion Program Health Insurance	\$ -	\$ -	\$ -	\$ 552
001-4661.1070	KCUSD Washington Expansion Program F/T Workers Comp	\$ -	\$ -	\$ -	\$ 51
001-4661.1071	KCUSD Washington Expansion Program P/T Workers Comp	\$ -	\$ 544	\$ 435	\$ 1,673
001-4661.1080	KCUSD Washington Expansion Program LTD Insurance	\$ -	\$ -	\$ -	\$ 6
001-4661.1095	KCUSD Washington Expansion Program Special Compensation	\$ -	\$ -	\$ -	\$ 7
001-4661.2020	KCUSD Washington Expansion Program Special Supplies	\$ -	\$ 3,000	\$ 3,000	\$ 6,000
001-4662.1010	KCUSD Summer Program TL Reed F/T Salaries	\$ -	\$ -	\$ -	\$ 2,341
001-4662.1020	KCUSD Summer Program TL Reed P/T Salaries	\$ 4,707	\$ 10,610	\$ 18,017	\$ 15,839
001-4662.1030	KCUSD Summer Program TL Reed O/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4662.1040	KCUSD Summer Program TL Reed F/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ 180
001-4662.1041	KCUSD Summer Program TL Reed P/T Social Security & Medicare	\$ 360	\$ 812	\$ 1,380	\$ 854
001-4662.1050	KCUSD Summer Program TL Reed CalPERS Retirement	\$ -	\$ -	\$ -	\$ 331
001-4662.1060	KCUSD Summer Program TL Reed Health Insurance	\$ -	\$ -	\$ -	\$ 552
001-4662.1070	KCUSD Summer Program TL Reed F/T Workers Comp	\$ -	\$ -	\$ -	\$ 51
001-4662.1071	KCUSD Summer Program TL Reed P/T Workers Comp	\$ 131	\$ 193	\$ 328	\$ 231
001-4662.1080	KCUSD Summer Program TL Reed LTD Insurance	\$ -	\$ -	\$ -	\$ 6
001-4662.1095	KCUSD Summer Program TL Reed Special Compensation	\$ -	\$ -	\$ -	\$ 7
001-4662.2020	KCUSD Summer Program TL Reed Special Supplies	\$ 2,055	\$ 2,400	\$ 3,458	\$ 3,600

Departmental Budget Detail

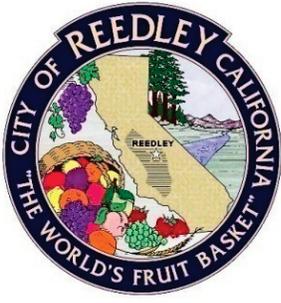
ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4664.1010	KCUSD Summer Program Washington F/T Salaries	\$ -	\$ -	\$ -	1,876
001-4664.1020	KCUSD Summer Program Washington P/T Salaries	\$ 2,532	\$ 5,606	\$ 7,827	\$ 9,243
001-4664.1030	KCUSD Summer Program Washington O/T Salaries	\$ -	\$ -	\$ -	-
001-4664.1040	KCUSD Summer Program Washington F/T Social Security & Medicare	\$ -	\$ -	\$ -	144
001-4664.1041	KCUSD Summer Program Washington P/T Social Security & Medicare	\$ 194	\$ 429	\$ 601	\$ 445
001-4664.1050	KCUSD Summer Program Washington CalPERS Retirement	\$ -	\$ -	\$ -	265
001-4664.1060	KCUSD Summer Program Washington Health Insurance	\$ -	\$ -	\$ -	469
001-4664.1070	KCUSD Summer Program Washington F/T Workers Comp	\$ -	\$ -	\$ -	47
001-4664.1071	KCUSD Summer Program Washington P/T Workers Comp	\$ 53	\$ 102	\$ 143	\$ 120
001-4664.1080	KCUSD Summer Program Washington LTD Insurance	\$ -	\$ -	\$ -	5
001-4664.1095	KCUSD Summer Program Washington Special Compensation	\$ -	\$ -	\$ -	7
001-4664.2020	KCUSD Summer Program Washington Special Supplies	\$ 1,900	\$ 2,500	\$ 1,739	\$ 2,400
001-4685.1010	Senior Programs F/T Salaries	\$ 30,470	\$ 33,742	\$ 29,210	\$ 33,991
001-4685.1020	Senior Programs P/T Salaries	\$ -	\$ -	\$ -	-
001-4685.1030	Senior Programs O/T Salaries	\$ -	\$ -	\$ -	-
001-4685.1040	Senior Programs F/T Social Security & Medicare	\$ 2,394	\$ 2,588	\$ 2,435	\$ 2,607
001-4685.1050	Senior Programs CalPERS Retirement	\$ 5,031	\$ 4,951	\$ 2,661	\$ 2,623
001-4685.1060	Senior Programs Health Insurance	\$ 9,352	\$ 10,417	\$ 4,265	\$ 2,119
001-4685.1070	Senior Programs F/T Workers Comp	\$ 652	\$ 336	\$ 855	\$ 365
001-4685.1080	Senior Programs LTD Insurance	\$ 62	\$ 81	\$ 81	\$ 82
001-4685.1095	Senior Programs Special Compensation	\$ 82	\$ 90	\$ 90	\$ 90
001-4685.2010	Senior Programs Office Supplies	\$ 301	\$ 300	\$ 300	\$ 300
001-4685.2020	Senior Programs Special Supplies	\$ 1,156	\$ 1,500	\$ 2,000	\$ 2,500
001-4685.2023	Senior Programs Bingo	\$ 113	\$ 400	\$ 400	\$ 400
001-4685.2040	Senior Programs Small Tools	\$ -	\$ 100	\$ 50	\$ 50
001-4685.2047	Senior Programs Trips	\$ -	\$ -	\$ 3,500	\$ 4,000
001-4685.2063	Senior Programs Food Service	\$ 160	\$ 200	\$ 1,000	\$ 1,200
001-4685.2095	Senior Programs Taxi Scrip	\$ 800	\$ -	\$ 4,250	\$ 4,250
001-4685.2520	Senior Programs Travel & Mileage Reimbursement	\$ 195	\$ 500	\$ 500	\$ 500
001-4685.2530	Senior Programs Memberships	\$ 25	\$ 150	\$ 150	\$ 150
001-4685.2550	Senior Programs Telephone, Long Distance, Cellular Service	\$ 478	\$ 500	\$ 375	\$ 500
001-4685.2580	Senior Programs Advertising	\$ 130	\$ 70	\$ 70	\$ 70
001-4685.4010	Senior Programs Mtce Contracts	\$ -	\$ -	\$ 25	\$ -
009 - LTF Transit					
009-4710.1010	Transit F/T Salaries	\$ 150,834	\$ 173,271	\$ 143,000	\$ 150,403
009-4710.1020	Transit P/T Salaries	\$ 30,039	\$ 51,364	\$ 51,364	\$ 55,438
009-4710.1030	Transit O/T Salaries	\$ 1,642	\$ -	\$ 1,990	\$ -
009-4710.1040	Transit F/T Social Security & Medicare	\$ 11,098	\$ 13,340	\$ 10,470	\$ 11,598
009-4710.1041	Transit P/T Social Security & Medicare	\$ 2,302	\$ 3,929	\$ 3,929	\$ 4,241
009-4710.1050	Transit CalPERS Retirement	\$ 27,485	\$ 30,601	\$ 29,000	\$ 26,322
009-4710.1060	Transit Health Insurance	\$ 82,006	\$ 90,607	\$ 70,000	\$ 73,726
009-4710.1062	Transit P/T Health Insurance	\$ -	\$ -	\$ -	\$ 2,500
009-4710.1070	Transit F/T Workers Comp	\$ 12,614	\$ 16,010	\$ 12,400	\$ 13,677
009-4710.1071	Transit P/T Workers Comp	\$ 1,606	\$ 4,283	\$ 3,500	\$ 4,944

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
009-4710.1080	Transit LTD Insurance	\$ 314	\$ 419	\$ 390	\$ 364
009-4710.1091	Transit Uniform Expense	\$ 129	\$ 500	\$ 400	\$ 500
009-4710.1095	Transit Special Compensation	\$ 1,248	\$ 1,110	\$ 1,045	\$ 1,207
009-4710.2010	Transit Office Supplies	\$ 398	\$ 200	\$ 200	\$ 200
009-4710.2020	Transit Special Supplies	\$ 1,118	\$ 1,000	\$ 500	\$ 1,000
009-4710.2160	Transit Fuel	\$ -	\$ -	\$ 3,000	\$ 13,000
009-4710.2540	Transit Meetings & Conferences	\$ -	\$ 200	\$ 200	\$ 200
009-4710.2545	Transit Training & Education	\$ 24	\$ 1,000	\$ 500	\$ 500
009-4710.2550	Transit Telephone, Long Distance, Cellular Service	\$ 773	\$ 800	\$ 700	\$ 800
009-4710.2580	Transit Advertising	\$ 625	\$ 500	\$ 300	\$ 500
009-4710.3000	Transit Professional Services	\$ 63	\$ 1,000	\$ 200	\$ 500
009-4710.4010	Transit Mtce Contracts	\$ -	\$ -	\$ -	\$ -
027 - FMAAA Nutrition Grant					
027-4695.1010	Senior Nutrition F/T Salaries	\$ 16,858	\$ 17,103	\$ 14,850	\$ 17,036
027-4695.1020	Senior Nutrition P/T Salaries	\$ 1,735	\$ -	\$ -	\$ -
027-4695.1030	Senior Nutrition O/T Salaries	\$ -	\$ -	\$ -	\$ -
027-4695.1040	Senior Nutrition F/T Social Security & Medicare	\$ 1,182	\$ 1,308	\$ 1,245	\$ 1,303
027-4695.1050	Senior Nutrition CalPERS Retirement	\$ 2,534	\$ 2,502	\$ 930	\$ 1,065
027-4695.1060	Senior Nutrition Health Insurance	\$ 5,021	\$ 5,654	\$ 1,870	\$ 553
027-4695.1070	Senior Nutrition F/T Workers Comp	\$ 308	\$ 123	\$ 445	\$ 125
027-4695.1080	Senior Nutrition LTD Insurance	\$ 31	\$ 41	\$ 40	\$ 41
027-4695.2020	Senior Nutrition Special Supplies	\$ 6	\$ -	\$ -	\$ -
027-4695.2400	Senior Nutrition Equipment Purchase	\$ 128	\$ 1,155	\$ 1,155	\$ 1,155
027-4695.2415	Senior Nutrition Program Site Supplies (c1)	\$ 1,084	\$ 2,200	\$ 2,200	\$ 2,200
027-4695.2425	Senior Nutrition Office Supplies (c1)	\$ 76	\$ 100	\$ 100	\$ 100
027-4695.2430	Senior Nutrition Office Supplies (c2)	\$ -	\$ 10	\$ 10	\$ 10
027-4695.2440	Senior Nutrition Postage	\$ -	\$ 35	\$ 35	\$ 35
027-4695.2445	Senior Nutrition Printing	\$ -	\$ 190	\$ 190	\$ 190
027-4695.2900	Senior Nutrition Staff Travel (c1&c2)	\$ 82	\$ 70	\$ 70	\$ 70
027-4695.2910	Senior Nutrition Staff Training C1	\$ -	\$ 57	\$ 57	\$ 57
027-4695.4020	Senior Nutrition Equipment Repairs	\$ -	\$ 78	\$ 78	\$ 78
041 - Airport					
041-4730.1010	Airport F/T Salaries	\$ 22,706	\$ 17,977	\$ 18,950	\$ 23,904
041-4730.1020	Airport P/T Salaries	\$ 50	\$ 1,500	\$ -	\$ 1,500
041-4730.1030	Airport O/T Salaries	\$ -	\$ -	\$ -	\$ -
041-4730.1040	Airport F/T Social Security & Medicare	\$ 1,744	\$ 1,396	\$ 1,482	\$ 1,856
041-4730.1041	Airport P/T Social Security & Medicare	\$ 4	\$ 115	\$ -	\$ 115
041-4730.1050	Airport CalPERS Retirement	\$ 3,827	\$ 2,678	\$ 2,974	\$ 3,420
041-4730.1060	Airport Health Insurance	\$ 4,349	\$ 3,659	\$ 3,726	\$ 4,701
041-4730.1070	Airport F/T Workers Comp	\$ 510	\$ 407	\$ 443	\$ 640
041-4730.1071	Airport P/T Workers Comp	\$ 6	\$ 125	\$ -	\$ 134
041-4730.1080	Airport LTD Insurance	\$ 49	\$ 44	\$ 55	\$ 58
041-4730.1091	Airport Uniform Expense	\$ 50	\$ 50	\$ -	\$ 50
041-4730.1095	Airport Special Compensation	\$ 362	\$ 270	\$ 265	\$ 360

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
041-4730.2010	Airport Office Supplies	\$ 277	\$ 300	\$ 200	\$ 200
041-4730.2020	Airport Special Supplies	\$ 924	\$ 1,000	\$ 500	\$ 1,000
041-4730.2133	Airport Fuel Av Gas	\$ 73,817	\$ 80,000	\$ 80,000	\$ 80,000
041-4730.2134	Airport Fuel Jet A	\$ 23,243	\$ 25,000	\$ 25,335	\$ 25,000
041-4730.2136	Airport Fuel Operations & Supplies	\$ 3,474	\$ 2,500	\$ 4,000	\$ 4,000
041-4730.2138	Airport Fuel Sales Tax	\$ 10,562	\$ 10,000	\$ 10,000	\$ 10,000
041-4730.2510	Airport Insurance General Liability	\$ 6,490	\$ 6,500	\$ 6,500	\$ 6,500
041-4730.2540	Airport Meetings & Conferences	\$ 897	\$ 900	\$ 900	\$ 1,000
041-4730.2550	Airport Telephone, Long Distance, Cellular Service	\$ 371	\$ 300	\$ 890	\$ 900
041-4730.2570	Airport Electricity PG&E	\$ 5,940	\$ 5,600	\$ 6,600	\$ 5,800
041-4730.2580	Airport Advertising	\$ 1,284	\$ 200	\$ 200	\$ 200
041-4730.2680	Airport Property & Irrigation District Taxes	\$ 1,848	\$ 2,000	\$ 1,753	\$ 2,000
041-4730.3000	Airport Professional Services	\$ 8,347	\$ 7,000	\$ 7,000	\$ 4,000
041-4730.3140	Airport Legal Services	\$ 140	\$ 500	-	\$ 500
041-4730.4010	Airport Mtce Contracts	\$ 124	-	\$ 66	\$ 3,000
041-4730.4016	Airport Internet Support	\$ 1,799	\$ 1,920	\$ 1,920	\$ 2,000
041-4730.4020	Airport Equipment Repairs	\$ 2,009	\$ 1,000	\$ 2,000	\$ 2,000
041-4730.4028	Airport Site Mtce	\$ 4,650	\$ 4,000	\$ 4,000	\$ 4,000
041-4730.5500	Airport Security Fencing	\$ -	-	\$ 6,000	-
041-4730.6303	Airport Security Fencing Construction Phase #1 City Match	\$ -	\$ 11,100	\$ 11,100	-
041-4730.6304	Airport Security Fencing Construction Phase #1 FAA Share	\$ -	\$ 181,800	\$ 181,800	-
041-4730.6305	Airport Security Fencing Construction Phase #1 State Match	\$ -	\$ 9,100	\$ 9,100	-
041-4730.6430	Airport Security Fencing Construction Phase #2 FAA Share	\$ -	-	-	\$ 222,300
041-4730.6431	Airport Security Fencing Construction Phase #2 City Match	\$ -	-	-	\$ 13,500
041-4730.6432	Airport Security Fencing Construction Phase #2 State Match	\$ -	-	-	\$ 11,200
041-4730.7023	Airport Loan Payment to GF Reserves 002	\$ -	\$ 30,094	\$ 30,094	\$ 30,094
108 - Parks & Recreational Facilities DIF					
108-4278.5060	DIF - Parks & Recreational Facilities DIF Pool Demo	\$ -	-	\$ 1,000	-
108-4278.5065	DIF - Parks & Recreational Facilities DIF Sports Park Master Plan	\$ -	\$ 27,500	\$ 2,600	-
108-4278.6056	DIF - Parks & Recreational Facilities DIF CEQA for Boats and Waterways F	\$ -	-	-	-
109 - Open Space DIF					
109-4279.6056	DIF - Open Space CEQA for Boats and Waterways Planning Grant	\$ -	-	-	\$ 50,000
109-4279.6058	DIF - Open Space Com Svcs Mueller Park Project	\$ -	\$ 125,000	-	\$ 125,000



City of Reedley

Fire

Fire Department

The Reedley Fire Department has a proud history dating back to the founding of the City in 1888. When a fire erupted, it was the townsfolk who banded together to extinguish the fire. Today, the Reedley Fire Department is still comprised of Reedley residents and is staffed with the Fire Chief, Battalion Chief, Life/Safety Code Officer, Administrative Clerk (Part-Time), 42 Volunteer Paid-Per-Call Firefighters and 10 Volunteer Fire Explorers. The Fire Department is tasked with protecting life and property including more than \$950,000,000.00 of infrastructure. This past year, the Reedley Fire Department responded to 123 fire-related calls, 28 hazardous conditions calls, and 1,157 medical related calls including 63 motor vehicle accidents, 1 swift water rescue, 153 good intent calls and 72 miscellaneous calls. Medical aid response accounts for 75% of all calls.



Jerry Isaak, Fire Chief

The Reedley Volunteer Fire Department provides a multitude of core public safety services to the City. Those services include;

All-Risk Emergency Response

All-risk emergency response includes fire suppression, motor vehicle accidents, water rescue, hazardous conditions, and medical first response. The Fire Department currently has two (2) full-time and 42 volunteer (paid-per-call) firefighters. Apparatus includes three (3) pumper engines, one (1) wild land urban-interface engine, one (1) ladder truck, one (1) mini-pumper/squad, one (1) technical/water rescue van, two (2) PWC rescue boats, one (1) rescue utility and two (2) command vehicles.

Emergency Management

Emergency management for all incidents includes scene safety and the utilization of the Incident Command System to mitigate the incident in a coordinated and controlled effort. Emergency management is necessary to accomplish goals that support the incident.

Fire Prevention

Fire Prevention tasks that are performed include a variety of inspections, investigations, pre-incident planning, development review and water systems testing. These activities are beneficial in keeping the merchants in business, the general population and responding emergency personnel safe.

Municipal Code Enforcement

Municipal Code Enforcement is conducted by one full-time Life Safety/Code Officer. The purpose is to enforce City codes that will contribute to improving the overall health and safety of the community. The matters dealt with include property maintenance,

abandoned vehicles, illegal dumping, substandard housing, illegal sales and vending, and many others. The intent of the program is to educate and gain cooperation of the public to prevent unsafe conditions and improve the quality of life throughout the community.

Public Education

Public education is paramount and is considered a major factor in reducing fires and injuries. Targeted educational groups include children, adults, seniors and disadvantaged community members. The Fire Department delivers educational programs in a variety of ways which include visits to schools and senior residential communities, community events, media articles, and the Department's annual Open House. The recent partnership with the Alisa Ann Ruch Burn Foundation provides for comprehensive fire safety education for elementary age school children.



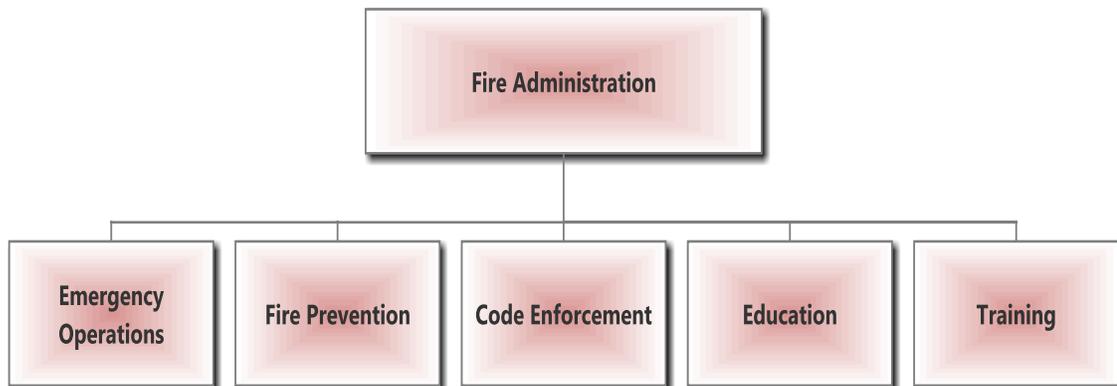
Fire Department Open House
2015

Training

Training is critical to be able to deliver the necessary emergency services to the public. The Fire Department must constantly strive to maintain legal requirements and to ensure that all Fire Department personnel maintain the knowledge, skills and abilities to perform their job in a safe and efficient manner. High quality training accounts for the high recruitment and retention levels of the community-based Fire Department members and provides motivation to participate and serve.

Administration

Administering the Fire Department to the community consists of ongoing tasks and strategies. Fire Department personnel must constantly plan, equip, train, exercise and evaluate the programs and services that are provided to the constituents. The Firefighters must be good stewards of the tools, vehicles and equipment used to protect life and property, and Fire Administration must always continue to look forward to ensure that the essential safety needs of the public are being met.



Fire Explorer Post 57

The Reedley Fire Department is host to Fire Explorer Post 57. Fire Department Staff oversees the program and instructs the Fire Explorers using Fire Service training standards. The Explorers can participate in all fire ground activities with the exception of entering a burning building. The Explorers range in age from 14 to 20 years. The Reedley Fire Department is proud to have seven (7) former Fire Explorers as current Reedley Volunteer Firefighters. As the host agency, the Fire Department is committed to providing the following;

- An insight into fire-rescue and public service
- Awareness for personal safety through training in fire prevention, suppression and first-aid
- A uniform system of training so that all techniques and methods learned will conform to the accepted standards of the Reedley Fire Department
- Skills that benefit those who desire to enter the fire service as a career by providing pre-training and test passing knowledge
- Supporting individual success in academic achievement through minimum standards for participation (2.0 GPA)



Demonstrating Public Safety

Fire Department Accomplishments

The Reedley Fire Department has achieved the following in the past year:

- Acquisition of property for a future fire training facility
- Received State Homeland Security Grant allocation for the purchase of handheld and mobile radios
- Submitted a grant application to FEMA, Assistance to Firefighters Grant for the acquisition of a mobile live-fire trainer
- Submitted a grant application to FEMA, Fire Prevention and Safety Grant for the acquisition of a fire safety house for presenting fire safety education to the public
- Responded to assist Local, State and Federal government agencies on twelve California wild fires
- Successful assignment with multiple deployments of California OES Water Tender 52
- Installed new PPE washer and drying cabinet – funded by Measure G
- Replaced 2,000 feet of fire hose – funded by Measure G
- Entered into a formal Cooperative Fire Protection Agreement with the City of Dinuba
- Updated the Cooperative Fire Protection Agreement with Tulare County
- Participated in live fire training event with Fresno City Fire Department
- Conducted confined space and forcible entry trainings at Dinuba City FD Training Center

- Conducted multiple RIC trainings with other area agencies
- Conducted multiple wild land fire training with other area agencies
- Responded to multiple mutual and automatic aid structure fire responses to the City of Dinuba, City of Orange Cove and Fresno County
- No major injuries or illnesses incurred from Fire Department related activities
- Partnered with Valley Regional Occupational Program, Reedley High School and Reedley College to support wild land and structural fire technology programs



Statewide Fire Response "French" Fire

- Partnered with Alert Medical Providers to receive continuing education credits for medical aid instruction and certification
- Partnered with the Alisa Ann Ruch Burn Foundation to provide performance based fire safety education programs to local elementary schools
- Code Enforcement continues to be successful with compliance rates above 97%
- The first year of Administrative Citations resulted in revenue exceeding \$3,800.00
- Annual Open House event attended by multiple agency partners and the general public
- A planning grant was awarded for the Cricket Hollow Boat Launching Facility which will ultimately provide for Swiftwater Emergency Response Team rescue equipment storage

2015-2016 Budget Summary

The Fire Department budget request for 2015/2016 remains relatively unchanged. In keeping with the long and storied tradition of protecting our own, the volunteer based department operates very efficiently and the 2015/2016 budget will provide for a baseline of costs relative to historic maintenance and operating expenses.

Revenues will remain the same with no significant changes except for the vehicle abatement program administered by the Code Enforcement Division. Vehicle abatement revenue will cease altogether as renewal for the statewide program was declined by the voting public last November. This program had brought in approximately \$30,000 annually.

The Measure G (PSST) benefit assessment continues to provide a stable stream of funding for the Battalion Chief position, the much needed equipment and capital projects the General Fund simply cannot support. Capital projects within the PSST fund includes fire hose replacement and the procurement of thermal imaging cameras.

Fire Department Goals

The Fire Department continues to look ahead and is planning for additional facilities, apparatus, and equipment and training opportunities. The acquisition of property in southeast Reedley will give the Fire Department the ability to develop a training center where the whole department can gather and train together with a variety of scenarios. Another goal is to identify and acquire a site suitable for the construction of a new fire station west of the railroad tracks. A boost in Development Impact Fees with anticipated new construction will help with the purchase and construction of a new station. Another short term goal established is a vehicle replacement program. This will serve to upgrade some of the aging fire apparatus in the years to come as the average fleet age for frontline fire engines is 16 years. It is imperative that the firefighters have the best equipment to properly perform their mission in a safe and effective manner. Other short and long term goals include the following;

- Continue to maintain sufficient volunteer staffing to sustain high levels of service to the constituents
- Continue to foster and develop relationships with mutual partners to provide the best possible service and protection to the City of Reedley
- Continue to meet and/or exceed the needs of a growing population and City with the cost efficiencies of maintaining an effective volunteer based Fire Department
- Continue to strategize for development of future fire station location(s) and procure necessary properties to expand
- Continue to pursue grant opportunities to increase service capabilities and firefighter safety
- Continue to pursue long term or alternative funding sources with City administration to realize strategic public safety obligations



Fire Department responding to a "Structure" fire

Fire Department Challenges/Unmet needs

The challenges facing any organization are many. The Fire Department is charged with protecting over \$950 million dollars' worth of infrastructure amid a growing population. This translates into maintaining appropriate staffing levels, equipment, training and facilities. The City is fortunate to have members of the community step forward and commit themselves to learn, train and provide emergency services at a professional level with efficiencies the City could not afford otherwise. Challenges such as retention of the volunteer firefighters are constant as life can change in an instant, so recruitment efforts are mostly ongoing. The characteristics of the Fire Department has changed over the years too, going from what

used to be a Department made up of residents who both lived and worked in Reedley, to residents who live here however 50% percent of them work out of town. The Department must keep a sufficient number of firefighters trained and ready to serve as its strength during all

hours of the day and night is in its numbers. The Department is one of the busiest volunteer departments in the State and responds to more than 1,500 calls per year.

Strategic planning sessions have identified needed improvements. Currently the Department is limited as to how much equipment it can house, how many personnel can be trained, and the types of training that can be provided. The Fire Department operates from a single station located in central Reedley. All of the volunteers drive to the station first to don their protective clothing and then respond to the emergency. Ideally, the Fire Department needs more room and facilities to properly conduct the services the City is obligated to provide. Strategic fire station locations are critical to continue levels of service and to mitigate response barriers that are being identified in the northeast and southwest portions of the City.



Departmental Budget Summary

2015-16 BUDGET

Fire

Total Revenues - All Funds Combined	\$	1,857,866
001 - General	\$	56,438
103 - Fire DIF	\$	89,100
* 003 - Public Safety Sales Tax	\$	1,151,328
** 032 - CFD	\$	561,000

* Shared 30% Fire ~ 70% Police

** Shared variable % with Fire ~ Police ~ Parks

Total Expenditures - All Funds Combined	\$	1,045,618
001 - General	\$	682,609
003 - Public Safety Sales Tax	\$	313,009
103 - Fire Enforcement Facilities DIF	\$	50,000

Total Full-Time Personnel Positions	3
Fire Chief	1
Battalion Chief	1
Life Safety / Code Officer	1

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
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Fire

Revenues

001 - General					
001-3307	Administrative Citations	\$ 450	\$ 200	\$ 4,462	\$ 800
001-3543	Fire Vehicle Abatement COG	\$ 19,220	\$ 16,000	\$ 2,356	-
001-3631	Fire Department Services for Governmental Properties	\$ 39,253	\$ 48,349	\$ 48,349	\$ 36,259
001-3636	Fire & Life Safety Inspection	\$ 2,152	\$ 3,000	\$ 2,120	\$ 2,650
001-3638	Fire Reports	\$ 375	\$ 140	\$ 140	\$ 140
001-3713	Strike Team Reimbursements	\$ 35,853	\$ 67,250	\$ 67,250	\$ 10,000
001-3813	Fire State Homeland Security Grant (SHSG)	\$ 1,953	\$ 4,525	\$ 4,525	\$ 6,589
103 - Fire DIF					
103-3401	Fire Enforcement Facilities DIF Interest Earnings	\$ 5,480	\$ 3,500	\$ 2,500	\$ 2,500
103-3630	Fire Enforcement Facilities Development Impact Fees	\$ 172,330	\$ 5,670	\$ 4,000	\$ 86,600
103-3703	Fire Enforcement Facilities Development Miscellaneous	\$ -	\$ -	\$ 250,000	-
Shared Revenue					
003 - Public Safety Sales Tax					
003-3125	PSST 1/2% Public Safety Sales Tax	\$ 1,060,794	\$ 1,071,564	\$ 1,121,400	\$ 1,143,828
003-3401	PSST Interest Earnings	\$ 7,011	\$ 7,500	\$ 7,500	\$ 7,500
032 - CFD					
032-3122	Community Facilities District Tax	\$ 473,944	\$ 517,000	\$ 546,000	\$ 561,000
032-3401	CFD Interest Earnings	\$ (629)	\$ -	\$ (750)	-

Expenditures

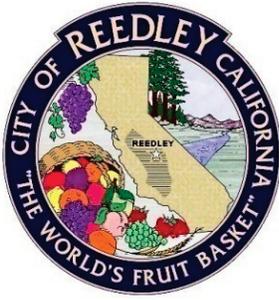
001 - General					
001-4300.1010	Fire F/T Salaries	\$ 104,100	\$ 88,436	\$ 94,559	\$ 91,106
001-4300.1020	Fire P/T Salaries	\$ 187,000	\$ 187,000	\$ 187,000	\$ 187,000
001-4300.1030	Fire O/T Salaries	\$ 7	\$ -	\$ -	-
001-4300.1040	Fire F/T Social Security & Medicare	\$ 27,926	\$ 6,839	\$ 7,741	\$ 7,043
001-4300.1041	Fire P/T Social Security & Medicare	\$ 5,923	\$ 14,306	\$ 17,200	\$ 14,306
001-4300.1050	Fire CalPERS Retirement	\$ 28,759	\$ 28,104	\$ 30,320	\$ 21,542
001-4300.1060	Fire Health Insurance	\$ 19,482	\$ 14,324	\$ 15,160	\$ 14,822
001-4300.1070	Fire F/T Workers Comp	\$ 8,584	\$ 9,907	\$ 11,486	\$ 10,593
001-4300.1071	Fire P/T Workers Comp	\$ 7,391	\$ 13,885	\$ 35,259	\$ 14,415
001-4300.1080	Fire LTD	\$ 221	\$ 215	\$ 252	\$ 221
001-4300.1090	Fire Uniform Allowance	\$ 952	\$ 960	\$ 960	\$ 960
001-4300.1091	Fire Uniform Expense	\$ 4,026	\$ 5,000	\$ 5,000	\$ 5,000
001-4300.2010	Fire Office Supplies	\$ 2,343	\$ 2,500	\$ 2,500	\$ 2,500

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4300.2020	Fire Special Supplies	\$ 24,763	\$ 30,000	\$ 30,000	\$ 25,000
001-4300.2250	Fire Personal Safety Supplies	\$ 16,688	\$ 25,000	\$ 25,000	\$ 22,500
001-4300.2253	Fire Strike Team Reimbursements	\$ 31,820	\$ 67,250	\$ 67,250	\$ 10,000
001-4300.2255	Fire Water Rescue Supplies	\$ 4,734	\$ 5,000	\$ 5,000	\$ 4,000
001-4300.2260	Fire Medical Supplies	\$ 2,146	\$ 2,000	\$ 2,000	\$ 2,100
001-4300.2530	Fire Memberships	\$ 3,409	\$ 4,000	\$ 4,000	\$ 4,000
001-4300.2540	Fire Meetings & Conferences	\$ 218	\$ 1,000	\$ 800	\$ 800
001-4300.2550	Fire Telephone, Long Distance, Cellular Service	\$ 2,808	\$ 3,000	\$ 2,500	\$ 3,000
001-4300.2551	Fire Emergency Telephone Notification Service	\$ 1,449	\$ 1,660	\$ 1,660	\$ 1,660
001-4300.2560	Fire Natural Gas	\$ 844	\$ 2,000	\$ 1,500	\$ 2,000
001-4300.2570	Fire Electricity PG&E	\$ 14,737	\$ 12,500	\$ 12,500	\$ 12,900
001-4300.2600	Fire Unemployment Insurance	\$ -	\$ -	\$ 1,600	\$ -
001-4300.2620	Fire Food / Meals	\$ 2,377	\$ 3,500	\$ 2,500	\$ 3,000
001-4300.3000	Fire Professional Services	\$ 824	\$ 5,500	\$ 5,500	\$ 5,500
001-4300.3060	Fire Training	\$ 8,422	\$ 15,000	\$ 15,000	\$ 15,000
001-4300.3140	Fire Legal Services	\$ 1,456	\$ 1,500	\$ 1,500	\$ 1,500
001-4300.4010	Fire Mtce Contracts	\$ 1,185	\$ 1,200	\$ 1,375	\$ 1,200
001-4300.4016	Fire Internet Access	\$ 1,193	\$ 1,400	\$ 1,210	\$ 1,400
001-4300.4020	Fire Equipment Repairs	\$ 9,068	\$ 10,000	\$ 10,000	\$ 10,000
001-4300.4022	Fire Annual Software Licenses & Maintenance	\$ 367	\$ 750	\$ 2,230	\$ 795
001-4300.4027	Fire Network Service Maintenance	\$ 4,150	\$ 3,265	\$ 4,345	\$ 4,300
001-4300.4031	Fire Copy Machine Lease / Mtce	\$ -	\$ -	\$ -	\$ -
001-4300.4035	Fire Equipment Testing	\$ 8,273	\$ 11,500	\$ 11,500	\$ 11,500
001-4300.6120	Fire Handheld Radios & SCBA Microphones	\$ -	\$ -	\$ -	\$ 10,000
001-4300.6185	Fire SHSG Equipment	\$ 1,957	\$ 4,525	\$ 4,525	\$ 6,589
001-4300.7010	Fire Equipment Shop ISF Transfer	\$ 42,002	\$ 57,313	\$ 46,883	\$ 60,588
001-4300.8020	Fire Prior Year Purchase Order	\$ -	\$ 4,553	\$ 4,553	\$ -
001-4305.1010	Fire CURE F/T Salaries	\$ 40,670	\$ 47,286	\$ 17,194	\$ 50,148
001-4305.1020	Fire CURE P/T Salaries	\$ 1,322	\$ 10,240	\$ 10,190	\$ 5,240
001-4305.1030	Fire CURE O/T Salaries	\$ -	\$ -	\$ 171	\$ -
001-4305.1040	Fire CURE F/T Social Security & Medicare	\$ 3,190	\$ 3,694	\$ 1,260	\$ 3,913
001-4305.1041	Fire CURE P/T Social Security & Medicare	\$ -	\$ 783	\$ 31	\$ 401
001-4305.1050	Fire CURE CalPERS Retirement	\$ 7,091	\$ 7,067	\$ 2,834	\$ 7,210
001-4305.1060	Fire CURE Health Insurance	\$ 15,002	\$ 14,878	\$ 16,255	\$ 19,298
001-4305.1070	Fire CURE F/T Workers Comp	\$ 1,877	\$ 1,309	\$ 483	\$ 1,579
001-4305.1071	Fire CURE P/T Workers Comp	\$ -	\$ 186	\$ 11	\$ 108
001-4305.1080	Fire CURE LTD	\$ 102	\$ 116	\$ 132	\$ 123
001-4305.1090	Fire CURE Uniform Allowance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
001-4305.2010	Fire CURE Office Supplies	\$ 2,009	\$ 2,600	\$ 2,600	\$ 2,600
001-4305.2020	Fire CURE Special Supplies	\$ 1,113	\$ 1,500	\$ 500	\$ 1,500
001-4305.2093	Fire CURE Home Safe Program	\$ -	\$ 650	\$ 650	\$ 350
001-4305.2530	Fire CURE Memberships	\$ -	\$ 150	\$ 150	\$ 150
001-4305.2540	Fire CURE Meetings & Conferences	\$ 27	\$ 600	\$ -	\$ -
001-4305.3060	Fire CURE Training	\$ (65)	\$ 150	\$ -	\$ 150

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4305.4022	Fire CURE Annual Software Licenses & Maintenance	\$ -	\$ -	\$ -	\$ -
003 - Public Safety Sales Tax					
003-4308.1010	Fire PSST F/T Salaries	\$ 71,428	\$ 80,801	\$ 81,680	\$ 83,996
003-4308.1020	Fire PSST P/T Salaries	\$ 47,467	\$ 54,000	\$ 54,000	\$ 54,000
003-4308.1030	Fire PSST O/T Salaries	\$ -	\$ -	\$ -	\$ -
003-4308.1040	Fire PSST F/T Social Security & Medicare	\$ 7,739	\$ 6,261	\$ 8,750	\$ 6,505
003-4308.1041	Fire PSST P/T Social Security & Medicare	\$ -	\$ 4,131	\$ 4,131	\$ 4,131
003-4308.1050	Fire PSST CalPERS Retirement	\$ 23,684	\$ 25,706	\$ 24,600	\$ 19,883
003-4308.1060	Fire PSST Health Insurance	\$ 19,051	\$ 19,501	\$ 19,000	\$ 19,916
003-4308.1070	Fire PSST F/T Workers Comp	\$ 8,974	\$ 9,070	\$ 12,900	\$ 9,784
003-4308.1071	Fire PSST P/T Workers Comp	\$ -	\$ 4,010	\$ 4,010	\$ 4,163
003-4308.1080	Fire PSST LTD Insurance	\$ 171	\$ 196	\$ 220	\$ 204
003-4308.1090	Fire PSST Uniform Allowance	\$ 1,020	\$ 1,040	\$ 1,040	\$ 1,040
003-4308.1091	Fire PSST Uniform Expense	\$ 4,790	\$ 4,000	\$ 4,000	\$ 4,000
003-4308.1095	Fire PSST Special Compensation	\$ -	\$ -	\$ -	\$ -
003-4308.2010	Fire PSST Office Supplies	\$ 370	\$ 500	\$ 500	\$ 500
003-4308.2020	Fire PSST Special Supplies	\$ 2,275	\$ 3,500	\$ 3,500	\$ 3,500
003-4308.2250	Fire PSST Personal Safety	\$ 4,879	\$ 25,000	\$ 25,000	\$ 25,000
003-4308.2270	Fire PSST Fire Prevention Materials	\$ 4,768	\$ 4,500	\$ 4,500	\$ 4,500
003-4308.2530	Fire PSST Memberships	\$ 50	\$ 400	\$ 400	\$ 400
003-4308.2540	Fire PSST Meetings & Conferences	\$ 356	\$ 2,000	\$ 2,000	\$ 2,000
003-4308.2550	Fire PSST Telephone, Long Distance, Cellular Service	\$ 2,862	\$ 2,500	\$ 3,150	\$ 2,500
003-4308.3000	Fire PSST Professional Services	\$ 1,611	\$ 6,265	\$ 6,265	\$ 6,265
003-4308.3060	Fire PSST Training	\$ 2,820	\$ 6,000	\$ 6,000	\$ 6,000
003-4308.4016	Fire PSST Internet Access	\$ 329	\$ 365	\$ 350	\$ 365
003-4308.4022	Fire PSST Annual Software Licenses & Maintenance	\$ 1,125	\$ 1,125	\$ 1,125	\$ 1,125
003-4308.4027	Fire PSST Network Service Maintenance	\$ 955	\$ -	\$ 1,090	\$ -
003-4308.6021	Fire PSST Computers (Officer and Training)	\$ -	\$ 7,500	\$ 1,905	\$ -
003-4308.6827	Fire PSST Additional Storage	\$ -	\$ 4,500	\$ 4,500	\$ -
003-4308.6829	Fire PSST Hose Replacement	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
003-4308.6831	Fire PSST Washer & Dryer Personal Protective Equipment	\$ -	\$ 15,900	\$ 15,900	\$ -
003-4308.6886	Fire PSST Thermal Imagers	\$ -	\$ -	\$ -	\$ 31,500
003-4308.7010	Fire PSST Equipment Shop ISF Transfer	\$ 16,406	\$ 6,368	\$ 5,209	\$ 6,732
003-4308.8020	Fire PSST Equipment Prior Year Purchase Orders	\$ -	\$ 10,121	\$ 10,121	\$ -
103 - Fire Enforcement Facilities DIF					
103-4273.6024	DIF - Fire Enforcement Facilities Training Facility	\$ -	\$ 400,000	\$ 150,000	\$ 50,000



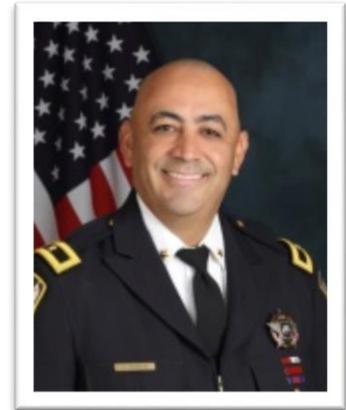
City of Reedley

Police

Police Department

Department Mission

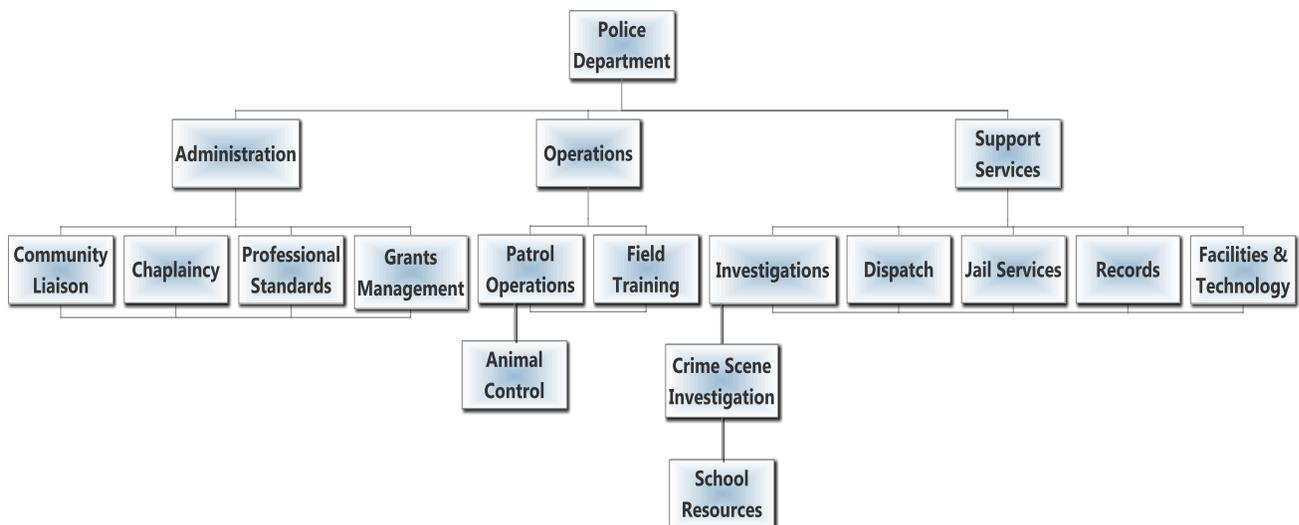
The mission of the Police Department is to promote a safe and secure environment for the community through the delivery of quality services. The Police Department will be responsive to the concerns of the community and improve the quality of life for the citizens of Reedley, by working together in a problem solving partnership.



Jose L. Garza, Chief of Police

Department Overview

The Reedley Police Department is responsible for providing protection and police services in the City of Reedley. The Reedley Police Department is a full-service law enforcement agency. The Police Department is comprised of 29 sworn Police Officers, 15 full-time Professional Staff Members, two (2) Reserve Police Officers, two (2) part-time Community Service Officers, one (1) Volunteer Police Cadet, three (3) Volunteer Police Chaplains, and ten Volunteer Police Explorers; for a total of 44 full-time employees, four (4) part-time employees, and 14 Volunteers for a total workforce of 62. The Department is organized into three divisions comprised of the Administration Division, Operations Division and the Support Services Division.



The Department continues to develop strong relationships with members of the community. In particular, staff has continued the Neighborhood Watch program this past year. In order to capitalize on all areas of the community, staff reached out to the business community and laid the foundation for the formation of a Business Watch Program. The Police Department understands it must rely on the honest and law abiding members of the community to combat crime at all levels.

In 2014, the City of Reedley experienced a significant drop in property crime, but unfortunately saw an increase in violent crimes. Property crime dropped from 530 reported crimes in 2013 to 306 reported crimes in 2014. Violent crime increased from 236 reported cases in 2013 to 260 reported cases in 2014. However, the increase is attributed to the new reporting requirements from the Department of Justice. Prior to 2013, misdemeanor domestic disputes were not recorded as Part 1 Violent Crimes, but beginning in 2013 they were required to be reported as such. The good news is that the overall crime rate in Reedley is down compared to previous years. For example, over the past four years the City of Reedley had an average crime rate per 1,000 population of 28.18. In 2014, the crime rate dropped to 22.54 per 1,000 population.

During the past year, staffing has remained a constant concern. The Department had as many as three (3) vacant Police Officer positions and one (1) vacant Police Dispatcher position. The Department worked to address this problem by actively reaching out to qualified candidates and providing a "fast track" approach to the hiring process. This past year the Department was able to promote one (1) new Lieutenant, two (2) new Sergeants, and one (1) Reserve Officer to full-time status.

FY 2015-16 Budget Summary

The Department's goal when developing the FY 2015-2016 budget was to secure funding to address staff recruitment and retention, facilitate the implementation of the five-year Capital Improvement Plan, and continue to provide excellent service while holding the line on expenditures.

FY 2015-16 in comparison to 2014-15 reflects an increase in personnel costs due to the maintenance of existing services such as; police K-9's, Restorative Justice efforts, mandated POST training, and continuation of a traffic officer to address critical traffic concerns. In order to help offset the increase, the Police Department is keeping some vacant full-time positions unfunded for either the entire year or for a portion of the year. The Department also significantly cut maintenance and operating expenses to help balance the increase in overtime costs, which is necessary to maintain current services. In 2015-16, the Police Department General Fund operating budget is \$4,378,871 for a decrease of \$35,446 from FY 2014-15.



Officer Alcorn and Miki

The Public Safety Sales Tax showed a slight positive uptick in 2014-15. For FY 2015-16 \$1,024,964 was allocated to supplement personnel, maintenance and operating expenses for an increase of \$96,749. This is the last year PSST will fund the four year vehicle lease/purchase agreement that allowed for the purchase of five police vehicles and three unmarked vehicles. The feasibility of renewing this lease/purchase agreement will be evaluated during FY 2015-16 in order to prepare for FY 2016-17.

Department revenues will remain consistent except for POST reimbursements. In 2014, the Governor's office significantly cut reimbursements for law enforcement, this impacted the amount of advanced officers training hours the Department was able to provide to officers. Fortunately, the Fresno Police Department Regional Training Center has provided some relief for this short fall as they have been able to provide many of the required mandatory courses. Not included in the POST reimbursements is the additional cost to provide coverage while officers attend classes, and therefore the overtime budget is impacted by mandatory trainings.

Maintaining an adequate work force is critical to continue providing excellent services to the community. The recruitment of qualified Police Officers and professional staff continues to be a major emphasis in the Department. The ability to implement many other strategies is contingent on having adequate staff. The Department will continue marketing and recruitment strategies by reaching out to local police academies, posting advertisements in local publications and professional publications.

To continue the emphasis on training, the Department will continue to be in-house instructors to provide critical courses to personnel. By following this strategy the Department hopes to reduce the liability to the City, as well as providing a Police Officer who is trained to deal with criminal and non-criminal issues.

Department staff continues to operate under the belief that addressing small problems or quality of life issues can have a larger impact on crime prevention. The Police Department recognizes the tremendous work done by many members of the City staff and the community.

Department Accomplishments

- Nominated and received award from the Central California Legal Services for outstanding work in Community Oriented Policing (Restorative Justice)
- Initiated Citywide Gang Awareness presentation
- Implemented Predictive Policing as a tactic to deal with crime trends
- Received \$250,000 grant from the State of California 911 for a complete upgrade of the Communications Center
- Police Lieutenant selected to serve on the California Police Chief's Association Technology Committee
- Reinstated the Traffic Unit by putting an Officer back on a motorcycle to address traffic issues
- Successfully graduated 10 Police Explorer Recruits
- Chief of Police continued to represent Fresno, Madera, Merced, and Mariposa municipal law enforcement agencies as a Board Member with California Police Chief's Association
- Successfully selected, purchased and put into service the second and third of three dual-purpose police service canines



Reedley Police Department – November 2014

Department Goals

- Increase participation in the Police Officer Reserve Program
- Fill vacant Police Officer positions
- Continue to reach out to the community through Neighborhood Watch, building partnerships and mitigating problems through enforcement and education
- Identify and address traffic concerns through engineering, enforcement and education
- Continue to provide Gang Awareness presentations, providing information to both English and Spanish speaking residents
- Increase visible presence in the community with an emphasis on residential neighborhoods
- Utilize Crime Analysis to focus on crime trends within the community to better deploy resources
- Further Restorative Justice efforts by recruiting a volunteer mediator
- Collaborate with other law enforcement agencies on gang related issues
- Be more proactive in the identification of graffiti suspects and ensure that businesses selling graffiti implements are held accountable
- Control labor costs and apply any savings realized to underfunded line item expenses
- Have in place sound fiscal practices managed by a team of professionals with years of experience working with budgets and personnel
- Maximize the use of existing resources while taking advantage of alternative funding opportunities and partnerships that address organizational needs
- Assist in the process to fairly compensate personnel to aid in the recruitment and retention of quality personnel for present and future staffing needs. This, in turn, helps maintain an organizational culture in which integrity and professionalism are paramount

Department Challenges/Unmet Needs

- Costs continue to rise for such fundamentals as gasoline
- Candidate pool for qualified Police Officer candidates is problematic
- Coverage requirements during mandated state training for Police Officers

Departmental Budget Summary

2015-16 BUDGET

Police

Total Revenues - All Funds Combined	\$	2,232,752
001 - General	\$	347,274
004 - PSST Police Capital Projects	\$	48,500
075 - COPS	\$	100,600
102 - Law DIF	\$	24,050
* 003 - Public Safety Sales Tax	\$	1,151,328
** 032 - CFD	\$	561,000

* Shared 30% Fire ~ 70% Police

** Shared variable % with Fire ~ Police ~ Parks

Total Expenditures - All Funds Combined	\$	5,626,320
001 - General	\$	4,369,864
003 - Public Safety Sales Tax	\$	1,026,262
004 - PSST Police Capital Projects	\$	65,800
075 - COPS	\$	141,894
102 - Law Enforcement Facilities DIF	\$	22,500

Total Full-Time Personnel Positions	44
Police Chief	1
Administrative Assistant	1
Animal Control Officer	1
Community Services Officer	3
Senior Community Services Officer	1
Dispatcher I	5
Dispatcher II	1
Police Lieutenant	2
Police Officer	19
Police Records Specialist	3
Police Corporal	0
Police Sergeant	7

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
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Police

Revenues

001 - General					
001-3203	Bicycle License	\$ -	\$ -	\$ -	\$ -
001-3301	Motor Vehicle Code Fines	\$ 42,004	\$ 50,000	\$ 42,816	\$ 50,000
001-3302	Other Court Fines	\$ 11,193	\$ 10,000	\$ 13,632	\$ 10,000
001-3305	Parking Citations	\$ 12,813	\$ 10,000	\$ 3,500	\$ 5,000
001-3510	State Public Safety Subvention Prop 172	\$ 40,618	\$ 34,318	\$ 34,318	\$ 34,318
001-3529	POST Reimbursements	\$ 74,700	\$ 20,000	\$ 8,000	\$ 10,000
001-3604	DOJ Lab Services	\$ -	\$ 1,000	\$ -	\$ -
001-3622	KCUSD Resource Officer	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
001-3627	Police Department Services for City Utility Systems	\$ 32,000	\$ 42,455	\$ 42,456	\$ 42,456
001-3643	Police Fresno County HUD Reporting Services (MOU)	\$ 4,500	\$ 6,000	\$ -	\$ -
001-3644	KCUSD Restorative Justice	\$ 29,000	\$ 29,000	\$ 29,000	\$ -
001-3681	Police Reports, Reproductions, Documents	\$ 6,473	\$ 6,600	\$ 7,524	\$ 7,000
001-3682	Police Permit and License Fees	\$ 1,020	\$ 1,000	\$ 1,188	\$ 1,000
001-3683	Police Service Fees	\$ 17,712	\$ 8,000	\$ 25,000	\$ 20,000
001-3684	Police Vehicle Fees	\$ 76,105	\$ 60,000	\$ 48,264	\$ 50,000
001-3685	Police Animal Control Fees	\$ 1,809	\$ 3,700	\$ 1,824	\$ 3,000
001-3717	Police K9-Drive Donations	\$ -	\$ 21,000	\$ 21,000	\$ 10,000
001-3817	Grant - BVP Vest Grant	\$ 2,975	\$ 3,000	\$ 3,000	\$ 3,000
001-3819	Grant - Avoid 21	\$ 16,258	\$ 15,000	\$ 10,000	\$ 10,000
001-3823	Grant - Federal Homeland Security Grant	\$ -	\$ 8,501	\$ 8,500	\$ 4,500
001-3829	State Grant - OES Calgrip Grant	\$ 16,985	\$ 17,000	\$ 23,500	\$ 20,000
001-3883	JAG Grant	\$ 13,258	\$ 14,017	\$ 12,000	\$ 14,000
001-3896	Police-KCUSD Narcotics Detection, Intervention & Prevention	\$ -	\$ -	\$ 2,000	\$ 3,000
001-3897	Police Dispatch Upgrade Reimbursements	\$ -	\$ 10,769	\$ 20,000	\$ -
004 - PSST Police Capital Projects					
004-3401	Interest Earnings	\$ 370	\$ -	\$ 500	\$ 500
004-3707	Police Public Safety Sales Tax Future Capital Projects & Debt Service	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
075 - COPS					
075-3401	COPS Interest Earnings	\$ (17)	\$ -	\$ 600	\$ 600
075-3512	COPS Enforcement AB 3229	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
102 - Law DIF					
102-3401	Law Enforcement Facilities DIF Interest Earnings	\$ 215	\$ 50	\$ 150	\$ 150
102-3630	Law Enforcement Facilities Development Impact Fees	\$ 35,664	\$ 3,350	\$ 3,000	\$ 23,900
Shared Revenue					
003 - Public Safety Sales Tax					
003-3125	PSST 1/2% Public Safety Sales Tax	\$ 1,060,794	\$ 1,071,564	\$ 1,121,400	\$ 1,143,828

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
003-3401	PSST Interest Earnings	\$ 7,011	\$ 7,500	\$ 7,500	\$ 7,500
032 - CFD					
032-3122	Community Facilities District Tax	\$ 473,944	\$ 517,000	\$ 546,000	\$ 561,000
032-3401	CFD Interest Earnings	\$ (629)	\$ -	\$ (750)	\$ -

Expenditures

001 - General					
001-4310.1010	Police Admin F/T Salaries	\$ 363,039	\$ 370,210	\$ 321,222	\$ 381,395
001-4310.1030	Police Admin O/T Salaries	\$ 5,216	\$ 2,000	\$ 1,951	\$ 3,000
001-4310.1040	Police Admin F/T Social Security & Medicare	\$ 28,472	\$ 28,914	\$ 25,250	\$ 29,976
001-4310.1050	Police Admin CalPERS Retirement	\$ 123,092	\$ 132,730	\$ 118,494	\$ 128,941
001-4310.1060	Police Admin Health Insurance	\$ 82,912	\$ 80,288	\$ 74,615	\$ 92,479
001-4310.1070	Police Admin F/T Workers Comp	\$ 21,776	\$ 23,440	\$ 20,513	\$ 25,856
001-4310.1080	Police Admin LTD Insurance	\$ 723	\$ 902	\$ 814	\$ 933
001-4310.1090	Police Admin Uniform Allowance	\$ 3,850	\$ 3,790	\$ 3,790	\$ 3,790
001-4310.1095	Police Admin Special Compensation	\$ 2,124	\$ 1,958	\$ 1,604	\$ 3,664
001-4320.1010	Police Patrol F/T Salaries	\$ 785,695	\$ 860,785	\$ 866,358	\$ 922,721
001-4320.1020	Police Patrol P/T Salaries	\$ 27,063	\$ -	\$ -	\$ -
001-4320.1030	Police Patrol O/T Salaries	\$ 116,195	\$ 95,000	\$ 120,000	\$ 120,000
001-4320.1040	Police Patrol F/T Social Security & Medicare	\$ 69,024	\$ 74,681	\$ 77,099	\$ 82,102
001-4320.1041	Police Patrol P/T Social Security & Medicare	\$ 2,391	\$ -	\$ -	\$ -
001-4320.1050	Police Patrol CalPERS Retirement	\$ 287,643	\$ 322,858	\$ 351,987	\$ 306,356
001-4320.1060	Police Patrol Health Insurance	\$ 248,525	\$ 265,128	\$ 260,512	\$ 283,341
001-4320.1070	Police Patrol F/T Workers Comp	\$ 58,211	\$ 65,850	\$ 71,362	\$ 77,097
001-4320.1071	Police Patrol P/T Workers Comp	\$ 1,050	\$ -	\$ -	\$ -
001-4320.1080	Police Patrol LTD	\$ 1,643	\$ 2,115	\$ 2,276	\$ 2,288
001-4320.1090	Police Patrol Uniform Allowance	\$ 15,980	\$ 15,659	\$ 11,820	\$ 16,319
001-4320.1095	Police Patrol Special Compensation	\$ 3,496	\$ 4,781	\$ 4,170	\$ 14,184
001-4322.1010	Police Avoid 21 F/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4322.1020	Police Avoid 21 P/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4322.1030	Police Avoid 21 O/T Salaries	\$ 14,091	\$ 15,000	\$ 9,478	\$ 15,000
001-4322.1040	Police Avoid 21 F/T Social Security & Medicare	\$ 908	\$ 1,148	\$ 405	\$ 1,148
001-4322.1041	Police Avoid 21 P/T Social Security & Medicare	\$ -	\$ -	\$ 28	\$ -
001-4322.1050	Police Avoid 21 CalPERS Retirement	\$ 2,269	\$ -	\$ -	\$ -
001-4322.1060	Police Avoid 21 Health Insurance	\$ -	\$ -	\$ -	\$ -
001-4322.1070	Police Avoid 21 F/T Workers Comp	\$ 458	\$ 700	\$ 250	\$ 750
001-4322.1071	Police Avoid 21 P/T Workers Comp	\$ -	\$ -	\$ 18	\$ -
001-4322.1080	Police Avoid 21 LTD	\$ 7	\$ -	\$ -	\$ -
001-4322.1090	Police Avoid 21 Uniform Allowance	\$ -	\$ -	\$ -	\$ -
001-4330.1010	Police Investigations F/T Salaries	\$ 235,750	\$ 225,746	\$ 236,119	\$ 187,459
001-4330.1030	Police Investigations O/T Salaries	\$ 34,427	\$ 30,000	\$ 29,250	\$ 25,000
001-4330.1040	Police Investigations F/T Social Security & Medicare	\$ 21,029	\$ 19,933	\$ 20,628	\$ 16,588

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4330.1050	Police Investigations CalPERS Retirement	\$ 83,633	\$ 87,604	\$ 93,172	\$ 68,573
001-4330.1060	Police Investigations Health Insurance	\$ 50,301	\$ 55,840	\$ 63,299	\$ 51,833
001-4330.1070	Police Investigations F/T Workers Comp	\$ 17,350	\$ 17,469	\$ 18,650	\$ 15,558
001-4330.1080	Police Investigations LTD Insurance	\$ 441	\$ 553	\$ 579	\$ 460
001-4330.1090	Police Investigations Uniform Allowance	\$ 3,086	\$ 3,840	\$ 3,840	\$ 2,880
001-4330.1095	Police Investigations Special Compensation	\$ -	\$ 979	\$ -	\$ 1,500
001-4333.1030	Police CalGrip O/T Salaries	\$ 5,987	\$ 9,000	\$ 4,254	\$ -
001-4333.1040	Police CalGrip F/T Social Security & Medicare	\$ 448	\$ 689	\$ 181	\$ -
001-4333.1050	Police CalGrip CalPERS Retirement	\$ 1,529	\$ -	\$ -	\$ -
001-4333.1060	Police CalGrip Health Insurance	\$ 458	\$ -	\$ -	\$ -
001-4333.1070	Police CalGrip F/T Workers Comp	\$ 264	\$ 420	\$ 115	\$ -
001-4333.1080	Police CalGrip LTD	\$ 4	\$ -	\$ -	\$ -
001-4333.2020	Police CalGrip Special Supplies	\$ 3,101	\$ 1,900	\$ 3,197	\$ -
001-4340.1010	Police Records F/T Salaries	\$ 97,833	\$ 106,531	\$ 100,980	\$ 110,623
001-4340.1020	Police Records P/T Salaries	\$ 6,015	\$ -	\$ -	\$ -
001-4340.1030	Police Records O/T Salaries	\$ 1,077	\$ 1,000	\$ 65	\$ 500
001-4340.1040	Police Records F/T Social Security & Medicare	\$ 7,722	\$ 8,446	\$ 7,935	\$ 8,779
001-4340.1041	Police Records P/T Social Security & Medicare	\$ 460	\$ -	\$ -	\$ -
001-4340.1050	Police Records CalPERS Retirement	\$ 18,727	\$ 19,648	\$ 19,655	\$ 16,275
001-4340.1060	Police Records Health Insurance	\$ 44,856	\$ 33,828	\$ 33,194	\$ 38,449
001-4340.1070	Police Records F/T Workers Comp	\$ 731	\$ 793	\$ 780	\$ 840
001-4340.1071	Police Records P/T Workers Comp	\$ 45	\$ -	\$ -	\$ -
001-4340.1080	Police Records LTD	\$ 219	\$ 263	\$ 254	\$ 274
001-4340.1090	Police Records Uniform Allowance	\$ 2,352	\$ 2,880	\$ 2,051	\$ 2,880
001-4340.1095	Police Records Special Compensation	\$ -	\$ -	\$ -	\$ 750
001-4350.2010	Police Support Office Supplies	\$ 26,900	\$ 25,000	\$ 25,000	\$ 22,000
001-4350.2020	Police Support Special Supplies	\$ -	\$ -	\$ -	\$ -
001-4350.2035	Police Support Evidence Supplies	\$ 3,581	\$ 2,500	\$ 3,090	\$ 2,000
001-4350.2040	Police Support Small Tools	\$ 3,961	\$ 5,000	\$ 4,000	\$ 4,000
001-4350.2041	Police Support K9 Acquisition Training Care & Supplies	\$ 12,000	\$ 21,000	\$ 18,000	\$ 10,000
001-4350.2085	Police Support Gun Range Supplies	\$ 16,251	\$ 14,000	\$ 14,100	\$ 17,000
001-4350.2091	Police Support Rapid Deployment Team	\$ 1,756	\$ 2,000	\$ 1,000	\$ 2,000
001-4350.2150	Police Support Publications	\$ 51	\$ 500	\$ -	\$ 500
001-4350.2530	Police Support Memberships	\$ 1,459	\$ 1,800	\$ 1,500	\$ 1,500
001-4350.2540	Police Support Meetings & Conferences	\$ 2,471	\$ 2,500	\$ 2,500	\$ 3,500
001-4350.2550	Police Support Telephone, Long Distance, Cellular Service	\$ 16,634	\$ 15,000	\$ 15,223	\$ 15,000
001-4350.2551	Police Support Emergency Telephone Notification Service	\$ 1,869	\$ 1,564	\$ 1,564	\$ 1,564
001-4350.2560	Police Support Natural Gas	\$ 1,539	\$ 1,500	\$ 1,500	\$ 1,500
001-4350.2570	Police Support Electricity	\$ 17,685	\$ 15,000	\$ 17,000	\$ 15,000
001-4350.2580	Police Support Advertising	\$ 373	\$ 400	\$ 410	\$ 400
001-4350.2630	Police Support Disaster Preparedness	\$ -	\$ 500	\$ -	\$ 500
001-4350.2640	Police Support POST Schools	\$ 34,998	\$ 20,000	\$ 20,000	\$ 20,000
001-4350.2645	Police Support Non POST Trainings	\$ 4,420	\$ 7,500	\$ 7,500	\$ 7,500
001-4350.2650	Police Support Special Investigations	\$ -	\$ 500	\$ 100	\$ 500

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4350.3000	Police Support Professional Services	\$ 25,796	\$ 18,000	\$ 21,500	\$ 18,000
001-4350.3003	Police Support Justice Restoration	\$ 28,190	\$ 46,000	\$ 42,500	\$ 46,000
001-4350.3010	Police Support Jail Booking	\$ 719	\$ 1,000	\$ 800	\$ 800
001-4350.3032	Police Support Dog Pound Vaccination	\$ -	\$ -	\$ -	\$ 1,000
001-4350.3075	Police Support Animal Disposal	\$ 4,040	\$ 5,000	\$ 5,000	\$ 5,000
001-4350.3140	Police Support Legal Services	\$ 7,956	\$ 15,000	\$ 11,500	\$ 10,000
001-4350.4010	Police Support Contracts Maintenance	\$ 36,896	\$ 35,000	\$ 35,000	\$ 35,000
001-4350.4015	Police Support Computer Support	\$ 27,048	\$ 25,000	\$ 21,000	\$ 25,000
001-4350.4019	Police Support Bicycle Patrol Maintenance	\$ 209	\$ 500	\$ 500	\$ 500
001-4350.4020	Police Support Equipment Repairs	\$ 6,094	\$ 35,769	\$ 25,000	\$ 4,000
001-4350.4027	Police Support Server Contract	\$ -	\$ -	\$ 579	\$ -
001-4350.4033	Police Support Dog Pound Mtce	\$ 2,053	\$ 3,000	\$ 2,800	\$ 3,000
001-4350.6023	Police Support CAD/RMS	\$ 5,492	\$ 6,000	\$ 6,000	\$ 6,000
001-4350.6025	Police Support Wireless Computer Access	\$ 20,514	\$ 16,000	\$ 13,000	\$ 14,000
001-4350.6035	Police Support T1 Lines	\$ 12,672	\$ 12,500	\$ 12,000	\$ 12,000
001-4350.6807	Police Support Safety Equipment	\$ 16,794	\$ 14,000	\$ 11,000	\$ 12,000
001-4350.6880	Police Support Patrol Vests (Partial Grant Funding)	\$ 7,296	\$ 6,000	\$ 6,000	\$ 6,000
001-4350.6884	Police Support JAG Grant	\$ 12,088	\$ 14,017	\$ 12,000	\$ 14,000
001-4350.6885	Police Support Federal Homeland Security Grant	\$ -	\$ 8,501	\$ -	\$ 4,500
001-4350.7010	Police Support Equipment Shop ISF Transfer	\$ 323,148	\$ 407,469	\$ 340,547	\$ 393,759
001-4360.1010	Police Dispatch F/T Salaries	\$ 188,117	\$ 197,630	\$ 176,035	\$ 200,543
001-4360.1020	Police Dispatch P/T Salaries	\$ 100	\$ -	\$ -	\$ -
001-4360.1030	Police Dispatch O/T Salaries	\$ 16,884	\$ 15,000	\$ 24,677	\$ 12,000
001-4360.1040	Police Dispatch F/T Social Security & Medicare	\$ 16,031	\$ 16,876	\$ 15,783	\$ 16,909
001-4360.1041	Police Dispatch P/T Social Security & Medicare	\$ 8	\$ -	\$ -	\$ -
001-4360.1050	Police Dispatch CalPERS Retirement	\$ 36,964	\$ 36,944	\$ 34,989	\$ 29,428
001-4360.1060	Police Dispatch Health Insurance	\$ 56,857	\$ 67,395	\$ 67,141	\$ 86,070
001-4360.1070	Police Dispatch F/T Workers Comp	\$ 1,458	\$ 1,554	\$ 1,459	\$ 1,592
001-4360.1071	Police Dispatch P/T Workers Comp	\$ 1	\$ -	\$ -	\$ -
001-4360.1080	Police Dispatch LTD	\$ 396	\$ 493	\$ 489	\$ 502
001-4360.1090	Police Dispatch Uniform Allowance	\$ 4,240	\$ 5,200	\$ 3,392	\$ 5,200
001-4360.1095	Police Dispatch Special Compensation	\$ 2,242	\$ 2,765	\$ 2,338	\$ 3,286
001-4390.1010	Police Community Services F/T Salaries	\$ 121,166	\$ 118,742	\$ 118,453	\$ 123,497
001-4390.1020	Police Community Services P/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4390.1030	Police Community Services O/T Salaries	\$ 7,947	\$ 9,000	\$ 9,500	\$ 6,000
001-4390.1040	Police Community Services F/T Social Security & Medicare	\$ 9,949	\$ 9,993	\$ 9,993	\$ 10,184
001-4390.1041	Police Community Services P/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
001-4390.1050	Police Community Services CalPERS Retirement	\$ 23,206	\$ 21,876	\$ 24,759	\$ 22,822
001-4390.1060	Police Community Services Health Insurance	\$ 45,034	\$ 46,714	\$ 45,198	\$ 48,087
001-4390.1070	Police Community Services F/T Workers Comp	\$ 3,340	\$ 3,718	\$ 3,542	\$ 4,225
001-4390.1071	Police Community Services P/T Workers Comp	\$ -	\$ -	\$ -	\$ -
001-4390.1080	Police Community Services LTD	\$ 247	\$ 292	\$ 304	\$ 305
001-4390.1090	Police Community Services Uniform Allowance	\$ 2,548	\$ 2,880	\$ 2,496	\$ 2,880
001-4390.1095	Police Community Services Special Compensation	\$ -	\$ -	\$ -	\$ 750

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
003 - Public Safety Sales Tax					
003-4307.1010	Police PSST F/T Salaries	\$ 355,129	\$ 365,963	\$ 326,000	\$ 383,893
003-4307.1020	Police PSST P/T Salaries	\$ 59,802	\$ 167,000	\$ 100,000	\$ 140,000
003-4307.1030	Police PSST O/T Salaries	\$ 51,523	\$ 30,000	\$ 40,000	\$ 46,000
003-4307.1040	Police PSST F/T Social Security & Medicare	\$ 23,954	\$ 30,873	\$ 28,470	\$ 34,837
003-4307.1041	Police PSST P/T Social Security & Medicare	\$ 4,848	\$ 13,005	\$ 9,310	\$ 10,710
003-4307.1050	Police PSST CalPERS Retirement	\$ 112,047	\$ 116,141	\$ 110,000	\$ 108,285
003-4307.1060	Police PSST Health Insurance	\$ 109,149	\$ 109,357	\$ 102,000	\$ 108,416
003-4307.1062	Police PSST P/T Health Insurance	\$ -	\$ -	\$ -	\$ 7,500
003-4307.1070	Police PSST F/T Workers Comp	\$ 20,075	\$ 21,288	\$ 21,000	\$ 26,126
003-4307.1071	Police PSST P/T Workers Comp	\$ 2,690	\$ 7,938	\$ 6,300	\$ 6,996
003-4307.1080	Police PSST LTD Insurance	\$ 736	\$ 897	\$ 875	\$ 983
003-4307.1090	Police PSST Uniform Allowance	\$ 8,490	\$ 7,170	\$ 5,563	\$ 7,620
003-4307.1095	Police PSST Special Compensation	\$ 575	\$ 437	\$ 570	\$ 17,872
003-4307.2020	Police PSST Special Supplies	\$ 5,768	\$ 5,000	\$ 5,000	\$ 5,000
003-4307.2180	Police PSST Victim Services / MOU	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
003-4307.2185	Police PSST Police Special Projects	\$ 9,041	\$ 6,000	\$ 6,000	\$ 6,000
003-4307.2190	Police PSST Narcotics K9	\$ 5,568	\$ 3,000	\$ 1,500	\$ 3,000
003-4307.2191	Police PSST Boys & Girls Club	\$ 10,000	\$ 7,000	\$ 7,000	\$ 5,000
003-4307.2193	Police PSST Narcotics K9 Training MOU	\$ 1,440	\$ 2,000	\$ -	\$ 3,000
003-4307.2600	Police PSST Unemployment	\$ -	\$ -	\$ 100	\$ -
003-4307.3000	Police PSST Professional	\$ 3,957	\$ 5,200	\$ 5,200	\$ 5,200
003-4307.3012	Police PSST Paylocity	\$ 6,053	\$ 4,500	\$ 6,110	\$ 4,500
003-4307.4017	Police PSST RDT Entry Vest	\$ 3,348	\$ 3,600	\$ 3,600	\$ 3,600
003-4307.6170	Police PSST Transfer Police Capital (To Fund 004)	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
003-4307.6807	Police PSST Safety Equipment	\$ 6,367	\$ 10,000	\$ 9,000	\$ 10,000
003-4307.7010	Police PSST Equipment Shop ISF Transfer	\$ 15,996	\$ 21,446	\$ 17,924	\$ 20,724
004 - PSST Police Capital Projects					
004-4309.7126	Police PSST Capital Project Annual Debt Service (Vehicle Lease)	\$ 65,890	\$ 65,800	\$ 65,800	\$ 65,800
075 - COPS					
075-4370.1010	COPS Police F/T Salaries	\$ 46,623	\$ 44,675	\$ 44,481	\$ 76,758
075-4370.1020	COPS Police P/T Salaries	\$ -	\$ -	\$ -	\$ -
075-4370.1030	COPS Police O/T Salaries	\$ 924	\$ 5,000	\$ 6,437	\$ 6,000
075-4370.1040	COPS Police F/T Social Security & Medicare	\$ 2,334	\$ 3,955	\$ 3,980	\$ 6,611
075-4370.1050	COPS Police CalPERS Retirement	\$ 5,651	\$ 5,370	\$ 5,585	\$ 16,316
075-4370.1060	COPS Police Health Insurance	\$ 12,254	\$ 18,904	\$ 20,778	\$ 26,052
075-4370.1070	COPS Police F/T Workers Comp	\$ 2,051	\$ 3,488	\$ 3,494	\$ 6,298
075-4370.1080	COPS Police LTD Insurance	\$ 70	\$ 112	\$ 119	\$ 193
075-4370.1090	COPS Police Uniform Allowance	\$ 1,000	\$ 1,000	\$ -	\$ 1,350
075-4370.1095	COPS Police Special Compensation	\$ 417	\$ 1,020	\$ 930	\$ 2,314
102 - Law Enforcement Facilities DIF					
102-4272.5821	DIF - Law Enforcement Facilities Dispatch Radio Upgrade	\$ -	\$ 12,000	\$ 12,000	\$ -
102-4272.5843	DIF - Law Enforcement Facilities Radar Trailer	\$ -	\$ -	\$ -	\$ 7,500
102-4272.6140	DIF - Law Enforcement Facilities New Patrol Vehicles	\$ -	\$ 15,000	\$ 14,679	\$ 15,000



City of Reedley

Public Works

Public Works Department

Mission:

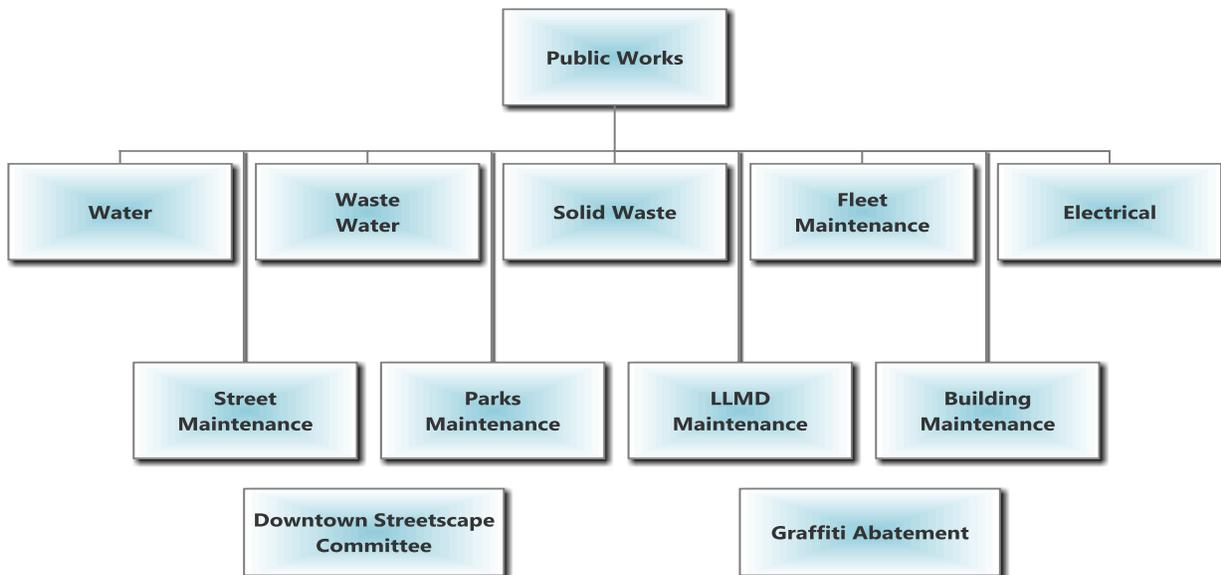
The mission of the Public Works Department of the City of Reedley is to continually provide effective and efficient essential services to the public. This includes safe drinking water; environmentally sound wastewater collection and treatment, storm water management, solid waste collection, recycling and disposal, fleet maintenance, and safe well managed streets, parks, and public facilities.

Vision:

The City of Reedley Public Works Department strives to build community confidence by providing quality services to its citizens in a safe, responsive, and cost effective manner. The Department is dedicated to the pursuit of new technologies and innovations that result in service improvements that enhance the quality of life for the residents. The Department continues to expand the commitment to meet the challenges of the future, yet maintain and enhance the historic integrity of the community.



*Russ Robertson,
Public Works Director*



The Public Works Department is comprised of 49 employees and the following divisions and duties:

Water Department: The Water Division operates and maintains all of the City’s water wells, over 83 miles of water main pipeline, 793 fire hydrants, 6,060 water meters, and three water towers.

Solid Waste Disposal: The Solid Waste Division provides solid waste and green waste disposal services, as well as curbside and commercial recycling services for the City. The division is also responsible for street sweeping services, hosting spring and fall city wide clean-up events, and public education efforts.



Wastewater: The Waste Water Division operates and maintains over 72 miles of sewer main pipeline, four (4) sewer lift stations, a certified laboratory, the five million gallon per day Waste Water Treatment Plant Facility and monitors the Industrial Pre-Treatment Program.

Street Maintenance: The Street Maintenance Division maintains over 89 miles of streets and alleys, City parking lots, 34 miles of storm drain pipeline, all of the City sidewalks, curbs, gutters, ponding basins, City owned trees, signage, and street striping.

Fleet Maintenance: The Fleet Maintenance Division consists of three (3) full-time mechanics who maintain approximately 208 City vehicles (Diesel & Gas) and various pieces of equipment. The majority of their time is spent servicing the Police Department and Solid Waste Division's vehicles and equipment.

Electrical: The Electrical Division is charged with maintenance of the City's 1,294 streetlights, signal lights, security cameras, parks and government buildings electrical, generators, lift stations, and water well electrical.

Parks Maintenance: Parks Maintenance Department provides landscape maintenance for the City's 10 parks plus the 2.6 mile Rails to Trails parkway, government buildings, median islands, and sports fields for community sports.

Graffiti Abatement: The Public Works Department has one full-time staff member in charge of documenting and removing graffiti throughout the City.

Landscape & lighting Maintenance Districts: The Public Works Department is responsible for all irrigation and oversees the maintenance of the City's 19 Landscape Districts.



Building Maintenance: The Government Building Maintenance Division is responsible for the maintenance and repair of the Police, Fire, City Hall, and Royal Valley buildings.

The Public Works Department also provides staff oversight and support to the Downtown Streetscape Committee.

Department Accomplishments

- Completed 2015-2017 Strategic Plan
- Completed and adopted Low Impact Development Standards
- Submitted Public Benefit grant application for electric vehicles

- Held second annual Safety Day for the Public Works Department
- Completed and submitted the year 2 Storm Water Management Report
- Completed off-site utility installation for the Central Valley Transportation Center

Water Division

Produced the following required reports for the California State Water Resources Control Board (Formally CDPH) to remain in compliance:

- Monthly summary of distribution system coliform monitoring. 8-Weekly samples taken from sample stations throughout the City
- Monthly summary of coliform monitoring for source(s) (Wells) taken from each active well source
- Monthly Chlorine & Production report
- Monthly Drought Report
- S2DBR Sampling Report
- Quarterly report for disinfection residuals compliance for systems using chlorine
- Annual report to the Drinking Water Program
- Consumer Confidence Report (CCR)
- California Department of Water Resources (Water Boards), Public Water System Statistics
- Completed Un-Regulated Contaminant Monitoring (UCMR3)
- Completed CVTC Off-Site Water Infrastructure Project
- Completed Water Division fencing and security gates
- Completed asphalt restoration of the water division front parking area
- Purchased and outfitted leak/sign trailer
- Completed installation of meters at Reedley Beach, Cricket Hollow, Smith-Ferry Park, Muller Park, Camacho Park and Citizens Park
- Inspected South Downtown water tower
- Completed Meter Radio Retrofit Project
- Provided support to Engineering and Building departments for the following projects:
 - Sports Park Water Tower
 - Well #14
 - GAC Filters
 - Chlorine Delivery System at Well #14
 - Pipe inspections
 - Plan review
 - Kings River Apartments on Dinuba
 - New apartments on I street
 - KCUSD Aquatic Center
 - KCUSD Administration Building (Granger Building)
 - Manning Bridge



Solid Waste Division

- Implemented Residential Curbside Used Oil and Filter Collection
- Retrofitted trucks with a utility box for oil collection
- Installed Oil Spill Kits in trucks and trained staff on Oil Spill Containment and Clean-up
- Renovated old barn for bin and can repair
- Procured new refuse side load truck for City wide residential and commercial trash pick-up

- Assisted Reedley Lumber to become a partner of Paint Care for residents to drop off unused paint
- Organized a successful Spring Clean-up event
- Continue to implement Mandatory Commercial Recycling Plan (AB 341)
- Worked with Fresno County AB 939 committee on the completion of the Regional Household Hazardous Waste Facility
- Met and complied with State and County quarterly and annual reports
- Made marked improvements to the City-wide Fall Leaf Clean-up and Christmas Tree Recycling Program
- Implemented gravity locking bin mechanism for commercial businesses
- Continue to work closely with Central Valley Sweeping on City-wide Curb and Gutter Sweeping Program
- Serviced 1,091 work orders to the public



Waste Water Division

- Managed, Monitored, Operated and Maintained the City's 5MGD Wastewater Treatment Facility comprised of 64 acres of property of which 34 acres are dedicated to pond percolation
- Monitored, inspected, serviced and maintained 4 Sewer Lift Stations
- Monitored, inspected, serviced and maintained 453,600 linear feet of the 72 miles of City Collection System
- Processed, monitored and disposed of 2,269 tons of Bio-solids
- Responded to customer sewer back-up complaints and addressed as needed. It is important to note that the majority of the call-outs are determined to be the homeowner's responsibility
- Monitored and serviced the four City storm drain interceptors
- Serviced six site specific storm drain clean-outs, plus assisted in the clean-out of additional storm drains as requested
- Assisted neighboring communities with Vac-Con services
- Revised and Adopted the Sewer City Ordinance
- Monitored the plant operation to meet all regulatory monitoring and reporting requirements
- Analyzed and monitored the City Water Divisions bacteriological samples (source and distribution)
- Installed and monitored the Groundwater Remediation Well to satisfy the Phytoremediation Plan as required by the SRWQCB
- Submitted all Annual, Quarterly and Monthly Monitoring Reports as required by the SRWQCB, EPA, Fresno County agencies and ELAP
- Seal coated asphalt throughout entire facility
- Permitted and inspected local restaurants as part of the Fats, Oil & Grease Program (FOG)
- Continued to oversee the Pharmaceutical and Sharps Citywide program
- Complied with the Fresno County Hazardous Material Inspection
- Revised the WWTP Emergency Response Plan

- Submitted the WWTP Hazardous Materials Business Plan as specified by Fresno County
- Submitted the Annual Emissions Inventory Report to the San Joaquin Valley Air Quality Control Board
- Launched and completed the 2nd phase of the Citywide Insect Abatement Program
- Assisted in the design, bid process, construction agreement and rehabilitation project of Secondary Clarifiers #1 & #2 in collaboration with the Engineering Department
- WWTP Operators continued to upgrade certifications as mandated by the State
- Procured a new Closed Captioned Video Television System (CCTV) to video and inspect the sewer collection system
- Installed approximately 800 feet of new sewer line to tie in the CVTC to existing sewer

Street Maintenance Division

- Completed over 200 work orders to repair potholes, clear storm drains, trim/remove/replace street trees, replace signage, replace concrete, asphalt paving, weed abatement, and striping
- Completed a drive approach and sidewalk installation in front of the Police Department
- Completed sidewalk on I St in front of the Corp. Yard
- Installed new LED Xing signs on Dinuba Ave
- Removed old path way and leveled walkway/sidewalk at the Community Center
- Built a sign shop at the Corp Yard to start making street signs to meet MUTCD requirements
- Began recycling program for damaged street signs
- Removed hazardous trees in Manning Ave. medians
- Completed Phase I of off-site improvements at the CVTC site
- Completed crack filling in the Oaks/River Ridge subdivisions
- Completed sidewalk and drive approach installation on Frankwood Ave
- Refinished multiple timber barricades throughout town
- Continued replacing street signage to meet new retro reflectivity requirements
- Completed sidewalk removal and replacement on K. Street
- Completed sidewalk removal and replacement on S. Church
- Completed sidewalk removal and replacement on N. Acacia Ave
- Completed sidewalk removal and replacement on S. Del Altair
- Completed sidewalk removal and replacement on J Street
- Researched and purchased a new backhoe for the Streets Division
- Completed ponding basin clean-out at Camacho Park
- Completed over 30 sidewalk repairs by using concrete walk behind grinder
- Trimmed trees throughout the City



Fleet Maintenance

- Developed a Tire Maintenance Program and began implementation with the Solid Waste Division
- Processed 1,020 Work Orders
- Monitored and complied with State and Federal vehicular maintenance requirements
- Passed Annual Fleet Maintenance Inspection by Fresno County



- Completed the 2014 Smog Check & Smoke Test requirements and reporting
- Implemented the Fork Lift Training Program for City Public Works Staff
- Continued and improved upon the Fleet Preventive Maintenance Program
- Continued to work with local vendors to improve on the services provided by the fleet division
- Made improvements to the Waste Management Program

Electrical

- Completed work orders to repair street lights, traffic signals, pedestrian lighted crosswalks, building electrical repairs, and general electrical maintenance
- Completed centrifuge upgrades at the WWTP
- Completed electrical installation of new Fire Department washer/dryer
- Completed electrical upgrades at City Hall for Director of Administrative Services office
- Completed the repair of electrical to the Downtown roofline lighting
- Completed the electrical installation of the barn at the WWTP
- Completed the re-lamping of the California room at the Community Center
- Completed the wiring of the sign shop at the Corporation Yard
- Replaced vandalized lighting at the Rail Trail restroom
- Completed installation of street lights on Cypress Avenue

Parks Maintenance

- Completed work orders to repair irrigation, mark lines for sports programs, field repair, playground repair, and general park maintenance
- Completed City Hall Drought Tolerant Landscape Project
- Maintenance of over 150 new trees planted at the Rail to Trail Extension
- Replaced bark and landscape in front of the Police Department
- Replaced the roof at Cricket Hollow and Reedley Beach restrooms
- Improved maintenance around City Pool
- Replaced leaking irrigation at roundabout on Dinuba and Buttonwillow Avenue
- Continued replacing rusted metal trash cans in parks with salvaged decorative Downtown trash cans
- Researched and purchased five new sets of bleachers for the Parks Division
- Researched and purchased a new deck mower for the Parks Division



Building Maintenance

- Completed work orders to repair or replace air filters, light bulbs, floor striping, floor waxing, painting and general building maintenance
- Updated SDS compliance centers at the Streets and Parks Division buildings
- Completed Council Chambers Wall Refinishing Project

Department Goals

The number one goal of the Public Works Department is to continue to challenge the status quo by embracing and initiating beneficial changes that result in continuous improvement in the delivery of services and customer/resident satisfaction. Specific goals for the Department include:

- Research and implement Organics Disposal Program as mandated by the State
- Research Radio Frequency Identification Tracking Program for Solid Waste trash containers
- Update Public Works Division Solid Waste and Recycling website page to better inform the community of services
- Purchase a new Solid Waste work order truck
- Create a Standard Operating Procedures manual for Solid Waste and Recycling daily operations
- Implement a community outreach educational program
- Procure all necessary equipment for Right of Way signage fabrication
- Implement proper training and procedures for sign fabrication
- Manning Ave. median improvements
- Expand Rail to Trail maintenance plan to include extension to Sports Park
- Research and implement NPDES permit mandate for water division
- Implement GAC vessel maintenance and media replacement program
- Downtown water tower master plan
- Research an alternative resource for mattress and box spring disposal
- Install 24 hour well production monitoring (flow meters)
- AWWA training for Water division staff
- Abandon water service wells #6, #8, and #9
- Research and implement Sports Park Water Tower Maintenance Program
- Implement Sewer Collection CCTV Program
- Research an interior rubber coating for 3-yard bins
- Research Household Hazardous Waste drop off options for City residents
- Evaluate and upgrade Waste Water Lift station
- Lift Station Contingency Plan update
- Evaluate influent pump efficiency and replacement program
- Install safety mechanisms throughout WWTP to safe-guard equipment & operations
- Begin Phase 1 of radio frequency identification tagging for brown disposal cans
- Research household hazardous waste drop-off options for City residents
- Complete audit of solid waste commercial accounts for accuracy and efficiency
- Complete implementation of the AB 341 plan
- Implement plant/tree replacement plan for Landscape/Lighting Districts
- Implement Tire Efficiency and Longevity Procurement Program
- Implement Vehicle and Equipment Replacement Cost Analysis Plan



- Complete off-site work and utility stub outs for the Central Valley Transportation Center
- Research funding options for moving operations to the Central Valley Transportation Center
- Research digital work order and customer service software
- Update the Public Works Department web pages to better inform the public
- Complete the transfer of all Public Works documents to the "Z" drive
- Develop and implement a data base for street tree inventory – GPS / photo
- Implement Playground Equipment Maintenance Inspection Program
- Research and establish a Drought Tolerant Landscape Plan for City properties
- Implement High Efficiency Washing Machine rebate program
- Install 24 hour chlorine monitoring
- Well #10 VFD upgrade
- Assist Engineering with upgrading City plans and specs for water infrastructure
- Feasibility study to implement Waste Water Recycling Program
- Expand FOG Program public outreach efforts
- WWTP Contingency Plan update – necessary equipment
- Update Emergency Preparedness Plan
- Continue to monitor State-wide drought and adopt necessary water restrictions
- Comply with Emergency Drought Legislation
- Increase public awareness regarding current drought conditions and long term conservation practices
- Construction of pole barn structure to provide safe equipment and materials storage
- Continue to meet or exceed State Water Resources Control Boards regulations for water quality



Budget Highlights for 2015-2016

- Addition of a part time Rail to Trail maintenance worker substantially funded by a Cal-Fire grant for the next three years
- \$12,000 for the replacement of bleachers at City parks
- Replacement of a 1990 parks maintenance pickup
- Handicap ramp, storm drain inlet, and sidewalk installation on the Northwest corner of S. Frankwood and Dinuba Ave
- Procurement of a Slurry Sealing machine to improve street maintenance and rehabilitation.
- Procurement of a Cold Planer to grind down raised cracks or raised areas of roadway
- Construction of an equipment supply canopy at the Corporation yard
- Replacement of the sewer main located between Stanley and Olson and running from S. Frankwood to Church Ave
- Street reconstruction on the west side of S. Frankwood Ave. from Curtis to Shoemake

Department Challenges/Unmet Needs

- Purchase portable, standby generator to operate those water wells that currently do not have generators in power outage emergencies
- Install electrical transfer switches with adapter plugs to accommodate portable generators (each water well)
- Relocation of the Corporation yard to the Central Valley Transportation Center
- SCADA R/F units at each water well and sewer lift station location
- Leak Detection program
- Electronic flow meters at each well location
- Electronic static and residual water level reporting units at each well location
- Continue to seek grant monies to improve graffiti abatement equipment and services
- Continue to seek and pursue necessary funding for Public Works improvement projects such as sewer and water main line replacements
- Public restroom improvements and remodels

Departmental Budget Summary

2015-16 BUDGET

Public Works

Total Revenues - All Funds Combined		\$ 16,981,863
001 - General	\$	228,472
005 - Gas Tax	\$	562,050
010 - LTF Article 3	\$	16,550
011 - LTF Article 8	\$	502,000
030 - Landscape Mtce District	\$	161,572
034 - Streetscape	\$	31,500
049 - Water Capital	\$	5,000
050 - Water	\$	3,132,200
051 - Sewer - SRF	\$	519,000
052 - Sewer	\$	5,168,884
053 - Solid Waste	\$	4,241,514
054 - Solid Waste Capital	\$	316,000
055 - Vehicle Impact Fee	\$	200,500
060 - Equipment Shop ISF	\$	1,075,271
105 - Wastewater Facilities DIF	\$	157,550
106 - WW Collection DIF	\$	-
107 - Water Holding DIF	\$	-
111 - Water Facilities DIF	\$	102,800
** 032 - CFD	\$	561,000

** Shared variable % with Fire ~ Police ~ Parks

Total Expenditures - All Funds Combined		\$ 13,029,470
001 - General	\$	849,100
005 - Gas Tax	\$	693,320
010 - LTF Article 3	\$	28,500
011 - LTF Article 8	\$	708,152
030 - Landscape Mtce District	\$	162,042
034 - Streetscape	\$	37,950
049 - Water Capital	\$	140,000
050 - Water	\$	1,687,503
051 - Sewer SRF / Capital	\$	272,500
052 - Sewer	\$	2,138,623
053 - Solid Waste	\$	3,304,761
054 - Solid Waste Capital	\$	164,456
055 - Vehicle Impact Fee	\$	200,000
060 - Equipment Shop ISF	\$	1,073,171
100 - DIF - Transportation Facilities	\$	700,000
105 - Wastewater Facilities DIF	\$	281,000
109 - Open Space DIF	\$	448,393
110 - General Government Facilities DIF	\$	140,000

Departmental Budget Summary

2015-16 BUDGET

Public Works

Total Full-Time Personnel Positions	44
<i>Public Works Director</i>	1
<i>Administrative Assistant</i>	1
<i>Electrician</i>	1
<i>Equipment Mechanic</i>	3
<i>Solid Waste Supervisor</i>	1
<i>Solid Waste Crew Leader</i>	1
<i>Solid Waste Operator</i>	7
<i>Solid Waste Worker</i>	1
<i>Roads & Grounds Supervisor</i>	1
<i>Maintenance Worker I</i>	3
<i>Maintenance Worker II</i>	3
<i>Parks Maintenance Worker I</i>	1
<i>Parks Maintenance Worker II</i>	3
<i>Senior Maintenance Worker</i>	1
<i>Waste Water Systems Supervisor</i>	1
<i>Sewer Collection System Mtce Worker</i>	2
<i>WWTP Operator II</i>	2
<i>WWTP Operator III</i>	1
<i>WWTP Operator / Lab Tech</i>	1
<i>WWTP Maintenance Worker</i>	1
<i>Water Systems Supervisor</i>	1
<i>Senior Water System Specialist</i>	2
<i>Water System Specialist II</i>	1
<i>Water System Specialist I</i>	2
<i>Water Maintenance Worker I</i>	1
<i>Water System Utility Worker</i>	1

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
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Public Works

Revenues

001 - General					
001-3821	Cal Fire Grant Maintenance Reimbursement	\$ -	\$ -	\$ 16,000	\$ 16,000
001-3875	Reedley Community Parkway Extension - CMAQ Grant	\$ -	\$ 212,472	\$ -	\$ 212,472
005 - Gas Tax					
005-3130	Gas Tax 2105	\$ 172,398	\$ 125,998	\$ 160,160	\$ 149,841
005-3131	Gas Tax 2106	\$ 73,063	\$ 102,855	\$ 95,375	\$ 82,052
005-3132	Gas Tax 2107	\$ 183,437	\$ 154,817	\$ 218,659	\$ 204,860
005-3133	Gas Tax 2107.5	\$ 6,000	\$ 6,000	\$ 12,000	\$ 6,000
005-3135	Gas Tax 2103	\$ 347,183	\$ 274,170	\$ 271,740	\$ 118,797
005-3401	Gas Tax Interest Earnings	\$ 272	\$ 500	\$ 1,600	\$ 500
005-3707	Gas Tax Misc	\$ -	\$ -	\$ -	\$ -
010 - LTF Article 3					
010-3401	LTF Article 3 Interest Earnings	\$ 1,006	\$ 550	\$ 1,800	\$ 550
010-3545	LTF Article 3 Funds	\$ 14,875	\$ 15,000	\$ 15,583	\$ 16,000
010-3707	LTF Article 3 Miscellaneous	\$ -	\$ -	\$ -	\$ -
011 - LTF Article 8					
011-3401	LTF Article 8 Interest Earnings	\$ 4,839	\$ 2,000	\$ 3,500	\$ 2,000
011-3540	LTF Article 8 Funds	\$ 509,887	\$ 480,000	\$ 538,272	\$ 495,000
011-3707	LTF Article 8 Misc	\$ 6,139	\$ 97,000	\$ 102,396	\$ 5,000
030 - Landscape Mtce District					
030-3150	Zone A Tax - No CPI	\$ 1,009	\$ 1,009	\$ 1,006	\$ 1,006
030-3151	Zone B Tax - No CPI	\$ 555	\$ 555	\$ 555	\$ 555
030-3152	Zone C Tax - No CPI	\$ -	\$ -	\$ -	\$ -
030-3153	Zone D Tax - No CPI	\$ 592	\$ 592	\$ 593	\$ 593
030-3154	Zone E Tax - No CPI	\$ 6,319	\$ 6,324	\$ 6,305	\$ 6,305
030-3155	Zone F Tax - No CPI	\$ 2,010	\$ 2,011	\$ 2,005	\$ 2,005
030-3156	Zone G Tax - No CPI	\$ 6,320	\$ 6,324	\$ 6,306	\$ 6,306
030-3157	Zone H Tax - No CPI	\$ 6,116	\$ 6,120	\$ 6,102	\$ 6,102
030-3158	Zone I Tax	\$ 4,760	\$ 4,763	\$ 4,854	\$ 5,071
030-3159	Zone J Tax	\$ 27,948	\$ 27,965	\$ 28,506	\$ 29,782
030-3161	Zone K Tax	\$ 9,276	\$ 9,282	\$ 9,460	\$ 9,883
030-3162	Zone L Tax	\$ 7,075	\$ 7,080	\$ 7,214	\$ 7,536
030-3163	Zone M Tax	\$ 604	\$ 605	\$ 616	\$ 643
030-3164	Zone N Tax	\$ 1,425	\$ 1,401	\$ 1,455	\$ 1,520
030-3167	Zone O Tax	\$ 4,550	\$ 4,553	\$ 4,640	\$ 4,853
030-3168	Zone P Tax	\$ 37,047	\$ 37,069	\$ 36,628	\$ 38,267
030-3169	Zone Q Tax	\$ 2,134	\$ 2,136	\$ 2,176	\$ 2,273
030-3170	Zone R Tax	\$ 22,288	\$ 22,367	\$ 22,732	\$ 23,749

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
030-3171	Zone S Tax	\$ -	\$ -	\$ -	9,808
030-3172	Zone T Tax	\$ 2,645	\$ 2,647	\$ 2,696	2,816
030-3173	Zone U Tax	\$ 1,878	\$ 1,880	\$ 1,914	1,999
030-3401	Interest Earnings	\$ 657	\$ 500	\$ 800	500
034 - Streetscape					
034-3401	Streetscape Interest Earnings	\$ 193	\$ 150	\$ 500	250
034-3416	Streetscape Late Fees	\$ 1,724	\$ 1,400	\$ 3,000	2,500
034-3640	Streetscape Fees	\$ 19,471	\$ 25,500	\$ 27,500	27,500
034-3698	Streetscape Collection Service Fee	\$ 210	\$ 150	\$ 750	750
034-3707	Streetscape Miscellaneous	\$ 1,308	\$ -	\$ -	-
034-3708	Streetscape Bench Donation	\$ -	\$ 500	\$ 500	500
049 - Water Capital					
049-3401	Water Capital Interest Earnings	\$ -	\$ -	\$ 4,000	5,000
049-3420	Water Capital Fund Transfer	\$ -	\$ 605,000	\$ 184,500	-
050 - Water					
050-3401	Water Interest Earnings	\$ 8,198	\$ 4,500	\$ 3,304	3,300
050-3411	Water Tower Space Rental	\$ 1,800	\$ 1,800	\$ 1,800	1,800
050-3650	Water Sales	\$ 2,932,540	\$ 3,041,824	\$ 2,954,824	3,007,800
050-3653	Water Meters & Water Boxes	\$ 30,751	\$ 18,000	\$ 4,500	10,000
050-3699	Water Application Service Fee	\$ 5,930	\$ 5,500	\$ 5,900	6,000
050-3701	Water Sale of Surplus Equipment	\$ -	\$ -	\$ 2,500	2,000
050-3707	Water Miscellaneous	\$ 57,938	\$ 60,000	\$ 71,000	65,000
050-3723	Water Annuitant Medical Premium Contribution	\$ 2,492	\$ 4,800	\$ 6,386	6,300
050-3780	Water GAC Settlement	\$ -	\$ 320,000	\$ -	30,000
050-3857	Water Sports Park Tower EDA Construction	\$ 556,206	\$ 707,095	\$ 799,178	-
050-3859	Water Sports Park Tower Bond Construction - Inspection	\$ 1,737,845	\$ 67,095	\$ 65,315	-
051 - Sewer - SRF					
051-3401	Sewer SRF Interest Earnings	\$ 26,013	\$ 12,000	\$ 35,000	35,000
051-3435	Sewer Capital Fund Transfer	\$ 487,000	\$ 484,000	\$ 484,000	484,000
052 - Sewer					
052-3401	Sewer Interest Earnings	\$ 5,902	\$ 4,000	\$ 1,000	1,000
052-3402	Sewer Land & Bldg Rental	\$ -	\$ -	\$ 3,713	-
052-3670	Sewer Fees	\$ 5,045,725	\$ 5,011,078	\$ 5,142,164	5,150,164
052-3672	Sewer FOG Program	\$ 1,945	\$ 2,200	\$ 2,361	2,400
052-3675	Sewer PreTreatment Fees	\$ 1,420	\$ 1,300	\$ 400	400
052-3698	Sewer Collection Service Fee	\$ 105	\$ 150	\$ 100	100
052-3699	Sewer Application Service Fee	\$ 5,970	\$ 5,000	\$ 5,050	5,050
052-3701	Sewer Sale of Surplus Equipment	\$ 1,120	\$ -	\$ -	-
052-3707	Sewer Misc	\$ 18,174	\$ 3,500	\$ 4,300	4,300
052-3723	Sewer Annuitant Medical Premium Contribution	\$ 2,491	\$ 4,800	\$ 5,470	5,470
053 - Solid Waste					
053-3401	Solid Waste Interest Earnings	\$ 10,503	\$ 7,000	\$ 15,600	15,600
053-3551	Solid Waste Department of Conservation Recycle Grant	\$ -	\$ -	\$ 6,835	-
053-3680	Solid Waste Fees	\$ 3,079,848	\$ 3,066,261	\$ 3,162,814	3,162,814

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
053-3687	Solid Waste Recycling Revenue	\$ 6,716	\$ 90,000	\$ 44,000	\$ 45,000
053-3699	Solid Waste Application Service Fee	\$ 5,890	\$ 5,500	\$ 5,100	\$ 5,100
053-3701	Solid Waste Sale of Surplus Equipment	\$ 39,130	\$ -	\$ -	\$ 10,000
053-3707	Solid Waste Miscellaneous	\$ 23,853	\$ 3,500	\$ 1,500	\$ 2,000
053-3723	Solid Waste Annuitant Medical Premium Contribution	\$ 2,492	\$ 4,800	\$ 1,800	\$ 1,800
053-3850	Solid Waste CNG Fueling Station (CEC)	\$ -	\$ 480,400	\$ -	\$ -
053-3852	Solid Waste CNG Fueling Station (CMAQ)	\$ -	\$ 999,200	\$ -	\$ 999,200
054 - Solid Waste Capital					
054-3401	Solid Waste Capital Interest Earnings	\$ -	\$ -	\$ 2,000	\$ 2,000
054-3421	Solid Waste Capital Fund Transfer	\$ -	\$ 345,000	\$ 345,000	\$ 314,000
055 - Vehicle Impact Fee					
055-3401	Vehicle Impact Fee Interest Earnings	\$ 840	\$ 100	\$ 555	\$ 500
055-3652	Vehicle Impact Fee Transfer	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000
060 - Equipment Shop ISF					
060-3401	Equipment Shop Interest Earnings	\$ -	\$ -	\$ 2,000	\$ 2,000
060-3701	Equipment Shop Sale of Surplus Equipment	\$ -	\$ 500	\$ -	\$ -
060-3707	Equipment Shop Miscellaneous	\$ 1,071	\$ 1,500	\$ 100	\$ 100
060-3718	Equipment Shop Internal Service Fund Services	\$ 983,292	\$ 1,095,691	\$ 938,217	\$ 1,073,171
060-3848	Equipment Shop SJVAPCD Public Benefit Grant EV Procurement	\$ 66,295	\$ -	\$ -	\$ -
105 - Wastewater Facilities DIF					
105-3401	Wastewater Facilities DIF Interest Earnings	\$ 4,811	\$ 2,500	\$ 4,150	\$ 5,750
105-3630	Wastewater Facilities Development Impact Fees	\$ 218,812	\$ 12,138	\$ 16,200	\$ 151,800
106 - WW Collection DIF					
106-3401	WW Collection DIF Interest Earnings	\$ 3,742	\$ 2,200	\$ 3,000	\$ -
106-3630	WW Collection Development Impact Fees	\$ 94,123	\$ 4,889	\$ 4,500	\$ -
107 - Water Holding DIF					
107-3401	Water Holding DIF Interest Earnings	\$ 1,161	\$ 500	\$ 500	\$ -
107-3630	Water Holding Development Impact Fees	\$ 118,496	\$ 6,292	\$ 7,000	\$ -
111 - Water Facilities DIF					
111-3401	Water Facilities DIF Interest Earnings	\$ 1,746	\$ 500	\$ 300	\$ 4,300
111-3630	Water Facilities Development Impact Fees	\$ 94,941	\$ 5,073	\$ 6,000	\$ 98,500
Shared Revenue					
032 - CFD					
032-3122	Community Facilities District Tax	\$ 473,944	\$ 517,000	\$ 546,000	\$ 561,000
032-3401	CFD Interest Earnings	\$ (629)	\$ -	\$ (750)	\$ -

Expenditures

001 - General					
001-4665.1010	Parks F/T Salaries	\$ 143,795	\$ 152,806	\$ 134,059	\$ 156,390
001-4665.1020	Parks P/T Salaries	\$ 19,486	\$ 20,000	\$ 23,000	\$ 37,500
001-4665.1030	Parks O/T Salaries	\$ 412	\$ 500	\$ 572	\$ 500

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4665.1040	Parks F/T Social Security & Medicare	\$ 11,158	\$ 11,786	\$ 10,615	\$ 12,060
001-4665.1041	Parks P/T Social Security & Medicare	\$ 1,338	\$ 1,530	\$ 1,760	\$ 2,869
001-4665.1050	Parks CalPERS Retirement	\$ 27,320	\$ 26,935	\$ 29,232	\$ 27,327
001-4665.1060	Parks Health Insurance	\$ 64,352	\$ 66,826	\$ 60,000	\$ 72,157
001-4665.1070	Parks F/T Workers Comp	\$ 17,496	\$ 18,895	\$ 18,961	\$ 20,669
001-4665.1071	Parks P/T Workers Comp	\$ 1,579	\$ 1,668	\$ 1,668	\$ 3,344
001-4665.1080	Parks LTD Insurance	\$ 319	\$ 369	\$ 393	\$ 377
001-4665.1091	Parks Uniforms M & O Expense	\$ 2,023	\$ 2,600	\$ 2,600	\$ 2,600
001-4665.1095	Parks Special Compensation	\$ 762	\$ 756	\$ 586	\$ 756
001-4665.2010	Parks Office Supplies	\$ -	\$ -	\$ -	\$ -
001-4665.2020	Parks Special Supplies	\$ 6,577	\$ 8,500	\$ 8,500	\$ 9,000
001-4665.2040	Parks Small Tools	\$ 1,894	\$ 2,000	\$ 2,000	\$ 3,000
001-4665.2050	Parks Graffiti Supplies	\$ 4,727	\$ 5,000	\$ 5,000	\$ 5,000
001-4665.2330	Parks Chemical Program	\$ 3,499	\$ 4,000	\$ 4,000	\$ 5,000
001-4665.2335	Parks Fertilizing Program	\$ 1,006	\$ 1,400	\$ 1,400	\$ 2,000
001-4665.2550	Parks Telephone, Long Distance, Cellular Service	\$ 1,210	\$ 1,350	\$ 900	\$ 1,350
001-4665.2570	Parks Electricity PG&E	\$ 39,148	\$ 39,000	\$ 37,328	\$ 36,000
001-4665.2600	Parks Unemployment	\$ -	\$ -	\$ 1,000	\$ -
001-4665.2680	Parks Property & Irrigation District Taxes	\$ 1,981	\$ 1,700	\$ 2,470	\$ 2,500
001-4665.2690	Parks Equipment Rental	\$ 1,131	\$ 2,000	\$ 2,000	\$ 2,000
001-4665.3028	Parks Community Landscape Plan (Tree Fresno)	\$ -	\$ 10,000	\$ -	\$ -
001-4665.3045	Parks Certifications	\$ 560	\$ 600	\$ 600	\$ 600
001-4665.4016	Parks Internet Access	\$ 148	\$ 165	\$ 165	\$ 165
001-4665.4020	Parks Equipment Repairs	\$ 5,560	\$ 5,000	\$ 5,600	\$ 6,000
001-4665.4021	Parks Sports Park Mtce	\$ 10,314	\$ 11,600	\$ 11,600	\$ 13,000
001-4665.4022	Parks Annual Software License & Maintenance	\$ -	\$ 105	\$ 60	\$ 105
001-4665.4025	Parks Sprinkler Maintenance	\$ 10,247	\$ 4,500	\$ 4,500	\$ 4,500
001-4665.4027	Parks Network Service Maintenance	\$ 318	\$ 350	\$ 363	\$ 350
001-4665.4030	Parks Building Repairs	\$ 4,324	\$ 5,000	\$ 5,000	\$ 5,000
001-4665.4031	Parks Copier Lease	\$ 716	\$ 400	\$ 945	\$ 900
001-4665.6140	Parks Vehicle	\$ -	\$ -	\$ -	\$ 25,000
001-4665.6143	Parks Equipment Storage Security Cameras	\$ -	\$ -	\$ -	\$ 3,500
001-4665.6821	Parks Bleacher Repair & Replacement	\$ -	\$ 12,500	\$ 12,500	\$ 12,000
001-4665.6822	Parks Dump Trailer	\$ -	\$ 10,000	\$ 10,000	\$ -
001-4665.6823	Parks Reedley Community Parkway Ext - CMAQ Grant	\$ -	\$ 212,472	\$ -	\$ 212,472
001-4665.6824	Parks Replacement 60" Deck Mower	\$ -	\$ 13,400	\$ 13,400	\$ -
001-4665.7010	Parks Equipment Shop ISF Transfer	\$ 41,895	\$ 52,882	\$ 30,049	\$ 52,313
001-4670.1010	Govt Bldgs F/T Salaries	\$ -	\$ -	\$ -	\$ -
001-4670.1020	Govt Bldgs P/T Salaries	\$ 27,745	\$ 27,518	\$ 28,064	\$ 28,064
001-4670.1030	Govt Bldgs O/T Salaries	\$ -	\$ -	\$ 23	\$ -
001-4670.1040	Govt Bldgs F/T Social Security & Medicare	\$ -	\$ -	\$ -	\$ -
001-4670.1041	Govt Bldgs P/T Social Security & Medicare	\$ 2,122	\$ 2,105	\$ 2,105	\$ 2,147
001-4670.1050	Govt Bldgs CalPERS Retirement	\$ -	\$ -	\$ -	\$ -
001-4670.1060	Govt Bldgs Health Insurance	\$ -	\$ -	\$ -	\$ -

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
001-4670.1070	Govt Bldgs F/T Workers Comp	\$ -	\$ -	\$ -	\$ -
001-4670.1071	Govt Bldgs P/T Workers Comp	\$ 3,273	\$ 2,294	\$ 3,600	\$ 2,503
001-4670.1080	Govt Bldgs LTD Insurance	\$ -	\$ -	\$ -	\$ -
001-4670.1091	Govt Bldgs Uniform Expense	\$ 230	\$ 250	\$ 250	\$ 250
001-4670.1095	Govt Bldgs Special Compensation	\$ -	\$ -	\$ -	\$ -
001-4670.2020	Govt Bldgs Special Supplies	\$ 1,987	\$ 2,500	\$ 2,500	\$ 2,500
001-4670.2040	Govt Bldgs Small Tools	\$ 219	\$ 250	\$ 250	\$ 250
001-4670.2350	Govt Bldgs Fire Station Toiletries - Cleaning Prod	\$ 432	\$ 500	\$ 900	\$ 900
001-4670.2352	Govt Bldgs Police Department Toiletries - Cleaning Prod	\$ 9,705	\$ 8,750	\$ 8,750	\$ 8,750
001-4670.2354	Govt Bldgs City Hall Toiletries - Cleaning Prod	\$ 5,545	\$ 6,000	\$ 6,000	\$ 6,000
001-4670.2550	Govt Bldgs Telephone, Long Distance, Cellular Service	\$ 99	\$ 150	\$ 150	\$ 150
001-4670.2560	Govt Bldgs Natural Gas	\$ 612	\$ 650	\$ 650	\$ 650
001-4670.2570	Govt Bldgs Electricity PG&E	\$ 10,268	\$ 8,000	\$ 10,500	\$ 10,500
001-4670.4030	Govt Bldgs City Hall Building Repairs	\$ 19,180	\$ 19,720	\$ 15,000	\$ 20,000
001-4670.4200	Govt Bldgs Opera House Building Repairs	\$ -	\$ -	\$ -	\$ -
001-4670.4205	Govt Bldgs Fire Station Building Repairs	\$ 3,177	\$ 8,280	\$ 10,000	\$ 3,000
001-4670.4210	Govt Bldgs Police Department Building Repairs	\$ 9,363	\$ 7,500	\$ 7,500	\$ 7,500
001-4670.4215	Govt Bldgs Community Center Building Repairs	\$ 2,453	\$ 2,000	\$ 2,000	\$ 2,000
001-4670.4220	Govt Bldgs Parks Building Repairs	\$ 770	\$ 4,500	\$ 4,500	\$ 4,500
001-4670.4331	Govt Bldgs Royal Valley Building Repairs	\$ -	\$ 5,000	\$ -	\$ 5,000
001-4670.6800	Govt Bldgs City Hall ADA Transition Plan	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
001-4670.7010	Govt Bldgs Equipment Shop	\$ 711	\$ 1,836	\$ 1,066	\$ 2,133
001-4670.8020	Govt Bldgs Prior Year Purchase Orders	\$ -	\$ 1,040	\$ 1,040	\$ -
005 - Gas Tax					
005-4430.1010	Gas Tax F/T Salaries	\$ 384,722	\$ 397,967	\$ 402,185	\$ 380,068
005-4430.1020	Gas Tax P/T Salaries	\$ 19,982	\$ 17,850	\$ 22,255	\$ 18,182
005-4430.1030	Gas Tax O/T Salaries	\$ 5,995	\$ 5,500	\$ 4,288	\$ 5,500
005-4430.1040	Gas Tax F/T Social Security & Medicare	\$ 29,826	\$ 31,026	\$ 31,575	\$ 29,645
005-4430.1041	Gas Tax P/T Social Security & Medicare	\$ 1,410	\$ 1,366	\$ 1,702	\$ 1,391
005-4430.1050	Gas Tax CalPERS Retirement	\$ 63,170	\$ 63,888	\$ 66,236	\$ 62,599
005-4430.1060	Gas Tax Health Insurance	\$ 142,844	\$ 152,656	\$ 148,019	\$ 143,400
005-4430.1070	Gas Tax F/T Workers Comp	\$ 37,659	\$ 41,473	\$ 43,542	\$ 41,797
005-4430.1071	Gas Tax P/T Workers Comp	\$ 1,320	\$ 1,488	\$ 2,789	\$ 1,621
005-4430.1080	Gas Tax LTD Insurance	\$ 792	\$ 960	\$ 1,044	\$ 917
005-4430.1091	Gas Tax Uniform Expense	\$ 4,447	\$ 5,000	\$ 5,314	\$ 5,250
005-4430.1095	Gas Tax Special Compensation	\$ 2,055	\$ 2,103	\$ 2,040	\$ 1,950
005-4430.2600	Gas Tax Unemployment Insurance	\$ -	\$ -	\$ 3,700	\$ -
005-4430.3000	Gas Tax Professional Services	\$ 582	\$ 500	\$ 500	\$ 500
005-4430.3140	Gas Tax Legal Services	\$ 420	\$ 500	\$ -	\$ 500
010 - LTF Article 3					
010-4540.2020	LTF 3 Special Supplies	\$ 1,246	\$ 1,500	\$ 1,500	\$ 1,500
010-4540.2200	LTF 3 Sidewalk & Curb	\$ 12,197	\$ 23,000	\$ 17,000	\$ 23,000
010-4540.3000	LTF 3 Professional Services	\$ -	\$ 500	\$ 500	\$ 500
010-4540.6800	LTF 3 Community Center ADA Improvements	\$ -	\$ -	\$ -	\$ 3,500

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
011 - LTF Article 8					
011-4440.1010	LTF 8 F/T Salaries	\$ -	\$ -	\$ -	36,774
011-4440.1020	LTF 8 P/T Salaries	\$ -	\$ -	\$ -	-
011-4440.1030	LTF 8 O/T Salaries	\$ -	\$ -	\$ -	-
011-4440.1040	LTF 8 F/T Social Security & Medicare	\$ -	\$ -	\$ -	2,813
011-4440.1041	LTF 8 P/T Social Security & Medicare	\$ -	\$ -	\$ -	-
011-4440.1050	LTF 8 CalPERS Retirement	\$ -	\$ -	\$ -	6,591
011-4440.1060	LTF 8 Health Insurance	\$ -	\$ -	\$ -	15,396
011-4440.1070	LTF 8 F/T Workers Comp	\$ -	\$ -	\$ -	4,895
011-4440.1071	LTF 8 P/T Workers Comp	\$ -	\$ -	\$ -	-
011-4440.1080	LTF 8 LTD Insurance	\$ -	\$ -	\$ -	88
011-4440.1095	LTF 8 Special Compensation	\$ -	\$ -	\$ -	-
011-4440.2010	LTF 8 Office Supplies	\$ 1,160	\$ 1,500	\$ 1,500	\$ 1,500
011-4440.2020	LTF 8 Special Supplies	\$ 15,389	\$ 15,000	\$ 15,000	\$ 15,000
011-4440.2040	LTF 8 Small Tools	\$ 4,970	\$ 5,000	\$ 5,000	\$ 5,000
011-4440.2120	LTF 8 Traffic Signs	\$ 28,542	\$ 30,000	\$ 35,000	\$ 40,000
011-4440.2170	LTF 8 Road Materials	\$ 12,183	\$ 15,000	\$ 15,000	\$ 100,000
011-4440.2200	LTF 8 Sidewalk & Curb	\$ 19,815	\$ 25,000	\$ 12,000	\$ 20,000
011-4440.2215	LTF 8 Street Striping	\$ 30,376	\$ 35,000	\$ 35,000	\$ 40,000
011-4440.2550	LTF 8 Telephone, Long Distance, Cellular Service	\$ 3,563	\$ 3,600	\$ 3,600	\$ 3,600
011-4440.2551	LTF 8 Emergency Telephone Notification Service	\$ 226	\$ 258	\$ 281	\$ 300
011-4440.2570	LTF 8 Electricity PG&E	\$ 165,919	\$ 135,000	\$ 147,000	\$ 135,000
011-4440.2635	LTF 8 Tree Trimming	\$ 3,227	\$ 6,000	\$ 6,000	\$ 6,000
011-4440.2680	LTF 8 Property & Irrigation District Taxes	\$ 565	\$ 1,100	\$ 542	\$ 1,100
011-4440.3000	LTF 8 Professional Services	\$ 1,663	\$ 2,000	\$ 1,000	\$ 2,000
011-4440.3007	LTF 8 Professional Development & Training	\$ 1,032	\$ 3,000	\$ 3,000	\$ 3,000
011-4440.3140	LTF 8 Legal Services	\$ 98	\$ 1,000	\$ 500	\$ 1,000
011-4440.4016	LTF 8 Internet Access	\$ 573	\$ 435	\$ 550	\$ 600
011-4440.4020	LTF 8 Equipment Repairs	\$ 11,842	\$ 12,000	\$ 12,000	\$ 12,000
011-4440.4022	LTF 8 Annual Software Licenses & Maintenance	\$ 551	\$ 1,270	\$ 500	\$ 1,270
011-4440.4025	LTF 8 Sprinkler Mtce	\$ -	\$ -	\$ 220	\$ -
011-4440.4027	LTF 8 Network Service Maintenance	\$ 2,858	\$ 2,695	\$ 3,300	\$ 2,695
011-4440.4031	LTF 8 Copier Maintenance	\$ 716	\$ 900	\$ 950	\$ 900
011-4440.4100	LTF 8 Traffic Signal Maintenance	\$ 15,626	\$ 15,000	\$ 15,000	\$ 15,000
011-4440.5880	LTF 8 Manning Bridge	\$ -	\$ 96,000	\$ -	\$ -
011-4440.6021	LTF 8 Computers	\$ 3,686	\$ 3,000	\$ 3,000	\$ 1,900
011-4440.6029	LTF 8 Slurry Seal	\$ 6,311	\$ 81,344	\$ -	\$ -
011-4440.6140	LTF 8 Vehicle	\$ -	\$ 30,000	\$ 31,993	\$ 25,000
011-4440.6481	LTF 8 Backhoe	\$ -	\$ 120,000	\$ 120,373	\$ -
011-4440.6482	LTF 8 Sign Press	\$ -	\$ 6,000	\$ 18,000	\$ -
011-4440.6484	LTF 8 Striper	\$ -	\$ 28,656	\$ 28,798	\$ -
011-4440.6510	LTF 8 Bobcat Attachment (Cold Planer)	\$ -	\$ -	\$ -	\$ 20,000
011-4440.6512	LTF 8 Dump Trailer for Asphalt	\$ -	\$ -	\$ -	\$ 10,000
011-4440.6514	LTF 8 Stencil Trailer	\$ -	\$ -	\$ -	\$ 10,000

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
011-4440.6516	LTF 8 Compaction Roller	\$ -	\$ -	\$ -	\$ 7,800
011-4440.6800	LTF 8 ADA Transition Plan Implementation	\$ -	\$ 20,000	\$ 20,000	\$ 10,000
011-4440.6843	LTF 8 South Frankwood Infill Project	\$ -	\$ 15,000	\$ 15,000	\$ -
011-4440.7010	LTF 8 Equipment Shop ISF Transfer	\$ 88,249	\$ 106,999	\$ 68,462	\$ 105,928
011-4440.7036	LTF 8 Slurry Seal Machine Financing (First Year Payment)	\$ -	\$ -	\$ -	\$ 45,000
011-4440.8020	LTF 8 Prior Year Purchase Orders	\$ 9,439	\$ 99,150	\$ 99,150	\$ -
030 - Landscape Mtce District					
030-4680.1010	Landscape District F/T Salaries	\$ 23,766	\$ 20,829	\$ 20,500	\$ 21,904
030-4680.1020	Landscape District P/T Salaries	\$ 11,868	\$ 25,276	\$ 24,900	\$ 26,613
030-4680.1030	Landscape District O/T Salaries	\$ 46	\$ -	\$ 34	\$ -
030-4680.1040	Landscape District F/T Social Security & Medicare	\$ 1,990	\$ 1,600	\$ 1,490	\$ 1,682
030-4680.1041	Landscape District P/T Social Security & Medicare	\$ 703	\$ 1,934	\$ 1,905	\$ 2,036
030-4680.1050	Landscape District CalPERS Retirement	\$ 4,382	\$ 3,641	\$ 3,972	\$ 3,791
030-4680.1060	Landscape District Health Insurance	\$ 12,171	\$ 9,391	\$ 8,698	\$ 10,029
030-4680.1070	Landscape District F/T Workers Comp	\$ 3,100	\$ 2,603	\$ 2,630	\$ 2,927
030-4680.1071	Landscape District P/T Workers Comp	\$ 1,168	\$ 2,108	\$ 2,217	\$ 2,373
030-4680.1080	Landscape District LTD Insurance	\$ 51	\$ 50	\$ 55	\$ 53
030-4680.1091	Landscape District Uniform Expense	\$ 694	\$ 300	\$ 300	\$ 300
030-4680.1095	Landscape District Special Compensation	\$ 85	\$ 84	\$ 75	\$ 84
030-4680.2020	Landscape District Special Supplies	\$ 896	\$ 800	\$ 800	\$ 800
030-4680.2210	Landscape District Zone A	\$ 136	\$ 150	\$ 150	\$ 150
030-4680.2220	Landscape District Zone B	\$ 50	\$ 50	\$ 191	\$ 50
030-4680.2230	Landscape District Zone C	\$ -	\$ -	\$ -	\$ -
030-4680.2280	Landscape District Zone D	\$ 180	\$ 150	\$ 150	\$ 150
030-4680.2285	Landscape District Zone E	\$ 730	\$ 350	\$ 350	\$ 350
030-4680.2290	Landscape District Zone F	\$ 221	\$ 1,000	\$ 1,000	\$ 1,000
030-4680.2295	Landscape District Zone G	\$ 1,273	\$ 2,000	\$ 2,000	\$ 2,000
030-4680.2300	Landscape District Zone H	\$ 200	\$ 100	\$ 100	\$ 100
030-4680.2305	Landscape District Zone I	\$ 318	\$ 1,000	\$ 1,000	\$ 1,000
030-4680.2306	Landscape District Zone J	\$ 963	\$ 1,500	\$ 1,250	\$ 1,500
030-4680.2307	Landscape District Zone K	\$ 150	\$ 150	\$ 186	\$ 150
030-4680.2308	Landscape District Zone L	\$ -	\$ 200	\$ 200	\$ 200
030-4680.2309	Landscape District Zone M	\$ -	\$ 150	\$ 150	\$ 150
030-4680.2311	Landscape District Zone N	\$ 921	\$ 150	\$ 150	\$ 150
030-4680.2312	Landscape District Zone O	\$ -	\$ 150	\$ 150	\$ 150
030-4680.2313	Landscape District Zone P	\$ 2,309	\$ 3,500	\$ 3,000	\$ 3,500
030-4680.2315	Landscape District Zone R	\$ 7,720	\$ 5,000	\$ 7,030	\$ 5,000
030-4680.2316	Landscape District Zone S	\$ -	\$ -	\$ -	\$ 1,000
030-4680.2317	Landscape District Zone T	\$ 166	\$ 150	\$ 150	\$ 150
030-4680.2318	Landscape District Zone U	\$ -	\$ 150	\$ 150	\$ 150
030-4680.2550	Landscape District Telephone	\$ 38	\$ 50	\$ 50	\$ 50
030-4680.2580	Landscape District Advertising	\$ 799	\$ 500	\$ -	\$ 500
030-4680.2600	Landscape Unemployment Insurance	\$ -	\$ -	\$ 15	\$ -
030-4680.3000	Landscape District Professional Services	\$ 60,359	\$ 65,000	\$ 65,000	\$ 72,000

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
030-4680.3140	Landscape District Legal Services	\$ 616	\$ -	\$ -	\$ -
030-4680.4031	Landscape District Copier Lease	\$ -	\$ -	\$ -	\$ -
034 - Streetscape					
034-4470.2010	Streetscape Office Supplies	\$ -	\$ -	\$ 170	\$ -
034-4470.2020	Streetscape Special Supplies	\$ 1,117	\$ 1,000	\$ 1,000	\$ 1,000
034-4470.2570	Streetscape Electrical	\$ -	\$ 400	\$ 400	\$ 400
034-4470.3000	Streetscape Professional Services	\$ -	\$ -	\$ -	\$ -
034-4470.3100	Streetscape Mtce Contract	\$ 13,898	\$ 13,500	\$ 13,500	\$ 13,500
034-4470.3140	Streetscape Legal Services	\$ 112	\$ -	\$ -	\$ -
034-4470.4010	Streetscape Mtce Contract	\$ -	\$ -	\$ 50	\$ -
034-4470.4020	Streetscape Equipment Repairs	\$ -	\$ 500	\$ 250	\$ 500
034-4470.5275	Streetscape Tree Well Reconstruction	\$ -	\$ 5,000	\$ 5,000	\$ -
034-4470.5420	Streetscape General Improvements	\$ -	\$ -	\$ -	\$ 20,000
034-4470.6290	Streetscape Tree Replacement	\$ 375	\$ 2,000	\$ 1,000	\$ 2,000
034-4470.6329	Streetscape Street Benches	\$ -	\$ 500	\$ 507	\$ 550
049 - Water Capital					
049-4501.6412	Water Capital Central Valley Transportation Center - Water Main Connecti	\$ -	\$ 50,000	\$ 50,000	\$ -
049-4501.6414	Water Capital Fire Hydrant Installation Project	\$ -	\$ 15,000	\$ -	\$ 15,000
049-4501.6416	Water Capital Portable Standby Generator	\$ -	\$ 150,000	\$ -	\$ -
049-4501.6418	Water Capital SCADA Master Plan Implementation	\$ -	\$ 65,000	\$ -	\$ 50,000
049-4501.6419	Water Capital Walk Behind Concrete Saw	\$ -	\$ 10,000	\$ 3,500	\$ -
049-4501.6420	Water Capital Vactor Trailer	\$ -	\$ 65,000	\$ -	\$ -
049-4501.6508	Water Capital GAC Carbon Media Replacement	\$ -	\$ -	\$ -	\$ 50,000
049-4501.6652	Water Capital Tower Master Plan (Downtown Towers)	\$ -	\$ -	\$ -	\$ 25,000
050 - Water					
050-4500.1010	Water F/T Salaries	\$ 429,457	\$ 360,311	\$ 383,880	\$ 382,463
050-4500.1020	Water P/T Salaries	\$ 22,892	\$ 33,776	\$ 31,160	\$ 31,000
050-4500.1030	Water O/T Salaries	\$ 11,932	\$ 12,000	\$ 12,000	\$ 12,000
050-4500.1040	Water F/T Social Security & Medicare	\$ 33,819	\$ 28,597	\$ 30,285	\$ 30,281
050-4500.1041	Water P/T Social Security & Medicare	\$ 2,422	\$ 2,584	\$ 2,385	\$ 2,372
050-4500.1050	Water CalPERS Retirement	\$ 67,295	\$ 53,310	\$ 60,830	\$ 64,650
050-4500.1060	Water Health Insurance	\$ 147,471	\$ 136,512	\$ 131,700	\$ 138,090
050-4500.1070	Water F/T Workers Comp	\$ 40,090	\$ 42,112	\$ 44,525	\$ 48,649
050-4500.1071	Water P/T Workers Comp	\$ 2,920	\$ 2,816	\$ 2,925	\$ 2,765
050-4500.1080	Water LTD Insurance	\$ 878	\$ 868	\$ 990	\$ 921
050-4500.1091	Water Uniform Expense	\$ 3,830	\$ 4,600	\$ 4,600	\$ 4,600
050-4500.1095	Water Special Compensation	\$ 2,452	\$ 1,500	\$ 1,401	\$ 1,368
050-4500.2010	Water Office Supplies	\$ 2,555	\$ 5,000	\$ 3,000	\$ 3,000
050-4500.2020	Water Special Supplies	\$ 42,258	\$ 35,000	\$ 25,000	\$ 25,000
050-4500.2025	Water Lab Supplies	\$ 4,054	\$ 4,000	\$ 4,000	\$ 4,000
050-4500.2040	Water Small Tools	\$ 8,589	\$ 7,500	\$ 6,000	\$ 6,000
050-4500.2150	Water Publications	\$ -	\$ -	\$ -	\$ -
050-4500.2170	Water Road Materials	\$ -	\$ 50,000	\$ 20,000	\$ 25,000
050-4500.2240	Water Meters & Boxes	\$ 67,047	\$ 125,000	\$ 75,000	\$ 125,000

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
050-4500.2265	Water Chlorine	\$ 25,903	\$ 50,000	\$ 30,000	\$ 35,000
050-4500.2530	Water Membership	\$ 8,819	\$ 11,000	\$ 9,200	\$ 9,200
050-4500.2550	Water Telephone, Long Distance, Cellular Service	\$ 4,816	\$ 5,500	\$ 4,800	\$ 5,000
050-4500.2551	Water Emergency Telephone Notification Service	\$ 305	\$ 350	\$ 350	\$ 350
050-4500.2560	Water Natural Gas	\$ 954	\$ 2,000	\$ 1,000	\$ 1,000
050-4500.2570	Water Electricity PG&E	\$ 371,433	\$ 400,000	\$ 400,000	\$ 400,000
050-4500.2600	Water Unemployment	\$ -	\$ -	\$ 700	\$ -
050-4500.2680	Water Property & Irrigation District Taxes	\$ 27	\$ 30	\$ 38	\$ 40
050-4500.3000	Water Professional Services	\$ 52,631	\$ 75,000	\$ 60,000	\$ 60,000
050-4500.3007	Water Professional Development & Training	\$ 2,953	\$ 5,000	\$ 3,000	\$ 3,000
050-4500.3035	Water Lab Testing	\$ 9,875	\$ 15,000	\$ 15,000	\$ 15,000
050-4500.3042	Water ELAP Certification	\$ 954	\$ 1,000	\$ 953	\$ 1,000
050-4500.3045	Water Certifications	\$ 470	\$ 1,000	\$ 952	\$ 1,000
050-4500.3140	Water Mtce Legal Services	\$ 2,610	\$ 5,500	\$ 500	\$ 2,500
050-4500.3145	Water Conservation - Landscape Audit Program UWIMP	\$ -	\$ 2,000	\$ -	\$ 2,000
050-4500.3148	Water Conservation Low Flow Toilet Program UWIMP	\$ -	\$ 2,000	\$ 500	\$ 2,000
050-4500.3150	Water Conservation Public Education Program UWIMP	\$ -	\$ 2,000	\$ 1,000	\$ 2,000
050-4500.3153	Water Conservation Certification UWIMP	\$ -	\$ 600	\$ -	\$ 600
050-4500.4010	Water Mtce Contracts	\$ 142	\$ -	\$ 45	\$ -
050-4500.4016	Water Internet Access	\$ 816	\$ 800	\$ 1,000	\$ 800
050-4500.4020	Water Equipment Repairs	\$ 745	\$ 5,000	\$ 1,000	\$ 2,000
050-4500.4022	Water Annual Software Licenses & Maintenance	\$ 1,804	\$ 3,200	\$ 1,650	\$ 1,000
050-4500.4023	Water Well Repairs	\$ 24,458	\$ 125,000	\$ 175,000	\$ 100,000
050-4500.4027	Water Network Service Maintenance	\$ 6,123	\$ 5,100	\$ 7,000	\$ 5,100
050-4500.4030	Water Building Repairs	\$ 14	\$ 2,000	\$ 2,000	\$ 1,000
050-4500.4031	Water Copy Machine Lease / Mtce	\$ 1,582	\$ 1,000	\$ 2,075	\$ 1,000
050-4500.5260	Water Tower Sport Park Construction	\$ 208,318	\$ 707,095	\$ 114,671	\$ -
050-4500.5261	Water Tower Sports Park Other Improvements	\$ 301,234	\$ 707,094	\$ 805,578	\$ -
050-4500.5318	Water Tower	\$ -	\$ -	\$ 76,729	\$ -
050-4500.5320	Water Tower	\$ -	\$ -	\$ 32,084	\$ -
050-4500.5437	Water GIS Software	\$ 13	\$ 50	\$ 50	\$ -
050-4500.5910	Water Automatic Transfer Switch	\$ -	\$ 5,000	\$ -	\$ -
050-4500.6021	Water Computer	\$ 1,467	\$ 5,000	\$ 5,000	\$ 5,000
050-4500.7010	Water Equipment Shop ISF Transfer	\$ 43,648	\$ 60,602	\$ 33,371	\$ 41,323
050-4500.7044	Water Transfer To Water Capital (Fund 049)	\$ -	\$ 605,000	\$ 184,500	\$ -
050-4500.7205	Water Meter / Radio Debt Service	\$ 84,681	\$ 327,000	\$ 83,432	\$ 83,432
050-4500.8020	Water Prior Year Purchase Orders	\$ 12,997	\$ 39,695	\$ 39,438	\$ -
051 - Sewer SRF / Capital					
051-4515.5021	Sewer Capital Stanley-Olson Sewer Main Replacement	\$ -	\$ -	\$ -	\$ 200,000
051-4515.5024	Sewer Capital SCADA Master Plan	\$ -	\$ -	\$ -	\$ 50,000
051-4515.6045	Sewer Capital Security Upgrades	\$ -	\$ -	\$ -	\$ 17,500
051-4515.6781	Sewer Capital Clarifier Rehabilitation	\$ -	\$ 230,000	\$ 230,000	\$ -
051-4515.6783	Sewer Capital Central Valley Transportation Center - Sewer Main Connecti	\$ -	\$ 30,000	\$ 30,000	\$ -
051-4515.6811	Sewer Capital Operator Work Stations	\$ -	\$ 16,000	\$ 16,000	\$ 5,000

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
051-4515.6814	Sewer Capital Automated Valve Gates	\$ -	\$ 8,000	\$ 8,000	\$ -
051-4515.6816	Sewer Capital Collection CCTV System	\$ -	\$ 200,000	\$ 175,000	\$ -
052 - Sewer					
052-4510.1010	Sewer F/T Salaries	\$ 469,689	\$ 384,325	\$ 422,634	\$ 426,412
052-4510.1020	Sewer P/T Salaries	\$ 16,558	\$ -	\$ -	\$ -
052-4510.1030	Sewer O/T Salaries	\$ 8,668	\$ 7,500	\$ 9,447	\$ 8,000
052-4510.1040	Sewer F/T Social Security & Medicare	\$ 36,881	\$ 30,212	\$ 33,579	\$ 33,475
052-4510.1041	Sewer P/T Social Security & Medicare	\$ 1,396	\$ -	\$ -	\$ -
052-4510.1050	Sewer CalPERS Retirement	\$ 73,683	\$ 59,306	\$ 68,743	\$ 73,021
052-4510.1060	Sewer Health Insurance	\$ 151,997	\$ 137,691	\$ 139,720	\$ 142,203
052-4510.1070	Sewer F/T Workers Comp	\$ 44,810	\$ 44,925	\$ 50,248	\$ 53,060
052-4510.1071	Sewer P/T Workers Comp	\$ 1,683	\$ -	\$ -	\$ -
052-4510.1080	Sewer LTD Insurance	\$ 944	\$ 930	\$ 1,068	\$ 1,031
052-4510.1091	Sewer Uniform Expense	\$ 2,931	\$ 5,000	\$ 3,500	\$ 5,000
052-4510.1095	Sewer Special Compensation	\$ 4,019	\$ 3,105	\$ 2,858	\$ 3,171
052-4510.2010	Sewer Office Supplies	\$ 1,238	\$ 2,000	\$ 1,000	\$ 1,500
052-4510.2018	Sewer System Tools	\$ 4,626	\$ 12,000	\$ 10,000	\$ 12,000
052-4510.2020	Sewer Special Supplies	\$ 9,038	\$ 16,500	\$ 12,000	\$ 16,500
052-4510.2025	Sewer Lab Supplies	\$ 14,762	\$ 15,000	\$ 15,000	\$ 15,000
052-4510.2028	Sewer System Safety Tools & Equipment	\$ 6,116	\$ 5,000	\$ 3,000	\$ 5,000
052-4510.2045	Sewer Centrifuge Supplies	\$ 27,507	\$ 40,000	\$ 35,000	\$ 40,000
052-4510.2150	Sewer Publications	\$ 85	\$ 300	\$ 200	\$ 300
052-4510.2170	Sewer Road Materials	\$ -	\$ 40,500	\$ 40,500	\$ 5,000
052-4510.2550	Sewer Telephone, Long Distance, Cellular Service	\$ 4,629	\$ 6,000	\$ 4,600	\$ 6,000
052-4510.2551	Sewer Emergency Telephone Notification Service	\$ 305	\$ 350	\$ 1,475	\$ 1,500
052-4510.2560	Sewer Natural Gas	\$ 3,553	\$ 4,000	\$ 3,200	\$ 4,000
052-4510.2570	Sewer Electricity PG&E	\$ 238,255	\$ 250,000	\$ 257,000	\$ 250,000
052-4510.2580	Sewer Advertising	\$ 79	\$ 250	\$ 216	\$ 250
052-4510.2675	Sewer Permits & Certifications	\$ 27,554	\$ 35,000	\$ 30,000	\$ 35,000
052-4510.2680	Sewer Property & Irrigation District Taxes	\$ 1,421	\$ 1,700	\$ 1,421	\$ 1,500
052-4510.3000	Sewer Professional Services	\$ 44,136	\$ 80,000	\$ 80,000	\$ 80,000
052-4510.3007	Sewer Professional Development & Training	\$ 6,131	\$ 8,000	\$ 8,000	\$ 8,000
052-4510.3042	Sewer ELAP Certification	\$ 954	\$ 1,000	\$ 954	\$ 1,000
052-4510.3140	Sewer Legal Services	\$ 280	\$ 500	\$ 1,663	\$ 1,500
052-4510.4010	Sewer Mtce Contracts	\$ 28,344	\$ 30,000	\$ 28,000	\$ 30,000
052-4510.4016	Sewer Internet Access	\$ 1,032	\$ 2,000	\$ 750	\$ 1,000
052-4510.4020	Sewer Equipment Repairs	\$ 31,673	\$ 75,000	\$ 80,000	\$ 75,000
052-4510.4022	Sewer Annual Software Licenses & Maintenance	\$ 1,682	\$ 2,250	\$ 2,650	\$ 3,000
052-4510.4027	Sewer Network Service Maintenance	\$ 4,823	\$ 5,000	\$ 5,070	\$ 5,000
052-4510.4030	Sewer Building Repairs	\$ 3,293	\$ 5,000	\$ 3,500	\$ 5,000
052-4510.4031	Sewer Copy Machine Lease / Mtce	\$ 2,452	\$ 2,800	\$ 2,700	\$ 2,800
052-4510.4040	Sewer Effluent Pond Mtce	\$ -	\$ 12,000	\$ 8,000	\$ 5,000
052-4510.4328	Sewer Collection System Mainline Repairs	\$ 551	\$ -	\$ -	\$ -
052-4510.4332	Sewer Collection System Repairs	\$ 52,951	\$ 50,000	\$ 50,000	\$ 50,000

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
052-4510.4385	Sewer Landscape Mtce	\$ 1,443	\$ 2,000	\$ 500	\$ 1,500
052-4510.5437	Sewer GIS	\$ 139	\$ 100	\$ 100	\$ 100
052-4510.5670	Sewer Chlorine and SO2	\$ -	\$ 3,000	\$ 1,200	\$ 2,000
052-4510.5810	Sewer Sludge Disposal	\$ 91,964	\$ 90,000	\$ 70,000	\$ 90,000
052-4510.6021	Sewer Computer for Sewer Collections Office	\$ 1,414	\$ -	\$ -	\$ 2,500
052-4510.6048	Sewer Lift Station Repairs	\$ 658	\$ 5,000	\$ -	\$ 10,000
052-4510.6145	Sewer Vactor Truck Debt Service	\$ 79,542	\$ 24,000	\$ 24,000	\$ 24,000
052-4510.6505	Sewer Pretreatment Program	\$ (298)	\$ 5,000	\$ 5,000	\$ 5,000
052-4510.6730	Sewer Manhole Pesticide Control	\$ 12,474	\$ 11,500	\$ 8,184	\$ 10,000
052-4510.6811	Sewer Work Stations	\$ -	\$ 3,000	\$ 2,911	\$ -
052-4510.6850	Sewer Groundwater Monitoring	\$ 12,540	\$ 20,000	\$ 10,000	\$ 15,000
052-4510.7010	Sewer Equipment Shop ISF Transfer	\$ 46,587	\$ 77,242	\$ 57,010	\$ 88,300
052-4510.7046	Sewer Transfer To Sewer SRF / Capital (Fund 051)	\$ -	\$ 484,000	\$ 484,000	\$ 484,000
052-4510.8020	Sewer Prior Year Purchase Orders	\$ 46,502	\$ 60,972	\$ 60,972	\$ -
053 - Solid Waste					
053-4520.1010	Solid Waste F/T Salaries	\$ 477,270	\$ 453,547	\$ 472,645	\$ 471,534
053-4520.1020	Solid Waste P/T Salaries	\$ 9,509	\$ 9,932	\$ 8,494	\$ 10,000
053-4520.1030	Solid Waste O/T Salaries	\$ 11,304	\$ 12,000	\$ 11,691	\$ 12,000
053-4520.1040	Solid Waste F/T Social Security & Medicare	\$ 37,288	\$ 35,665	\$ 37,641	\$ 37,046
053-4520.1041	Solid Waste P/T Social Security & Medicare	\$ 813	\$ 760	\$ 651	\$ 765
053-4520.1050	Solid Waste CalPERS Retirement	\$ 85,719	\$ 76,700	\$ 86,397	\$ 80,597
053-4520.1060	Solid Waste Health Insurance	\$ 181,797	\$ 185,754	\$ 169,123	\$ 165,872
053-4520.1070	Solid Waste F/T Workers Comp	\$ 45,457	\$ 53,611	\$ 56,967	\$ 59,097
053-4520.1071	Solid Waste P/T Workers Comp	\$ 407	\$ 828	\$ 62	\$ 892
053-4520.1080	Solid Waste LTD Insurance	\$ 1,013	\$ 1,090	\$ 1,276	\$ 1,133
053-4520.1091	Solid Waste Uniform Expense	\$ 4,655	\$ 6,500	\$ 6,500	\$ 6,800
053-4520.1095	Solid Waste Special Compensation	\$ 1,614	\$ 660	\$ 636	\$ 726
053-4520.2010	Solid Waste Office Supplies	\$ 2,284	\$ 4,500	\$ 3,500	\$ 4,500
053-4520.2020	Solid Waste Special Supplies	\$ 5,672	\$ 10,000	\$ 10,000	\$ 10,000
053-4520.2040	Solid Waste Small Tools	\$ 503	\$ 2,000	\$ 2,000	\$ 2,000
053-4520.2550	Solid Waste Telephone, Long Distance, Cellular Service	\$ 2,737	\$ 3,000	\$ 1,700	\$ 2,000
053-4520.2551	Solid Waste Emergency Telephone Notification Service	\$ 305	\$ 350	\$ 1,475	\$ 1,885
053-4520.2560	Solid Waste Natural Gas	\$ 357	\$ 500	\$ 500	\$ 500
053-4520.2570	Solid Waste Electricity PG&E	\$ 11,444	\$ 11,000	\$ 12,000	\$ 12,000
053-4520.2580	Solid Waste Advertising	\$ 1,038	\$ 1,500	\$ 1,500	\$ 1,500
053-4520.2600	Solid Waste Unemployment	\$ -	\$ -	\$ 500	\$ -
053-4520.2680	Solid Waste Property & Irrigation District Taxes	\$ 138	\$ 150	\$ 117	\$ 200
053-4520.3000	Solid Waste Professional Services	\$ 10,883	\$ 15,000	\$ 15,000	\$ 15,000
053-4520.3007	Solid Waste Professional Development & Training	\$ 1,803	\$ 8,000	\$ 8,000	\$ 8,000
053-4520.3122	Solid Waste Recycling Education	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
053-4520.3129	Solid Waste Transfer & Management Contract	\$ 342,433	\$ 330,000	\$ 320,000	\$ 330,000
053-4520.3132	Solid Waste SER Surcharge	\$ -	\$ 10,000	\$ -	\$ 10,000
053-4520.3133	Solid Waste Yard Waste Fees	\$ 90,483	\$ 75,000	\$ 70,000	\$ 75,000
053-4520.3138	Solid Waste Community Special Event Clean-Up	\$ 8,234	\$ 16,000	\$ 16,000	\$ 16,000

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
053-4520.3140	Solid Waste Legal Services	\$ 1,652	\$ 1,000	\$ 2,110	\$ 2,000
053-4520.3700	Solid Waste Vehicle Impact Fee	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000
053-4520.4010	Solid Waste Mtce Contracts	\$ 557	\$ 1,000	\$ 1,800	\$ 2,000
053-4520.4016	Solid Waste Internet Access	\$ 565	\$ 500	\$ 800	\$ 800
053-4520.4020	Solid Waste Equipment Repair	\$ 8,594	\$ 15,000	\$ 10,000	\$ 15,000
053-4520.4022	Solid Waste Annual Software Licenses & Maintenance	\$ 1,482	\$ 2,015	\$ 2,000	\$ 2,000
053-4520.4027	Solid Waste Network Service Maintenance	\$ 2,041	\$ 2,000	\$ 2,230	\$ 2,230
053-4520.4030	Solid Waste Building Repairs	\$ 2,227	\$ 2,000	\$ 2,000	\$ 2,000
053-4520.4031	Solid Waste Copy Machine Lease / Mtce	\$ 1,568	\$ 1,500	\$ 1,500	\$ 1,500
053-4520.4032	Solid Waste Street Sweeping	\$ 81,381	\$ 80,000	\$ 82,500	\$ 82,500
053-4520.4044	Solid Waste Animal Solid Waste	\$ 2,000	\$ 3,500	\$ 3,000	\$ 3,000
053-4520.4213	Solid Waste Commercial Bin Replacement	\$ -	\$ 15,500	\$ 15,000	\$ 15,000
053-4520.4216	Solid Waste Pharmaceuticals and Sharps Program	\$ 1,625	\$ 5,000	\$ 5,000	\$ 3,000
053-4520.4218	Solid Waste Residential Can Replacement	\$ 15,871	\$ 15,500	\$ 15,500	\$ 15,500
053-4520.6021	Solid Waste Computer (laptop for work orders)	\$ 1,202	\$ 1,500	\$ 1,500	\$ 2,000
053-4520.6028	Solid Waste CNG Fueling Station	\$ 3,145	\$ 129,456	\$ -	\$ -
053-4520.6200	Solid Waste DPF / Smog	\$ -	\$ 28,000	\$ 28,000	\$ 28,000
053-4520.6835	Solid Waste CNG Fueling Station (CMAQ Grant)	\$ 3,964	\$ 999,200	\$ -	\$ 999,200
053-4520.6837	Solid Waste CNG Fueling Station (CEC Grant)	\$ -	\$ 480,400	\$ -	\$ -
053-4520.7010	Solid Waste Equipment Shop ISF Transfer	\$ 344,930	\$ 276,115	\$ 361,271	\$ 273,983
053-4520.7048	Solid Waste Transfer To Solid Waste Capital (Fund 054)	\$ -	\$ 345,000	\$ 345,000	\$ 314,000
053-4520.8020	Solid Waste Prior Year PO's	\$ 68,347	\$ 120,000	\$ 106,000	\$ -
054 - Solid Waste Capital					
054-4521.6140	Solid Waste Capital Vehicle	\$ -	\$ -	\$ -	\$ 35,000
054-4521.6826	Solid Waste Capital Refuse Truck	\$ -	\$ 325,000	\$ 325,000	\$ -
054-4521.6828	Solid Waste Capital Truck Repair Canopy	\$ -	\$ 20,000	\$ 20,000	\$ -
054-4521.6835	Solid Waste Capital CNG Fueling Station	\$ -	\$ -	\$ 15,000	\$ 129,456
055 - Vehicle Impact Fee					
055-4525.6817	VIF Stanley Avenue Reconstruction	\$ 80,374	\$ 200,000	\$ 200,000	\$ -
055-4525.6881	VIF S Frankwood Reconstruction (Curtis to Shoemake)	\$ -	\$ -	\$ -	\$ 200,000
055-4525.8020	VIF Prior Year Purchase Orders	\$ -	\$ 24,278	\$ 43,801	\$ -
060 - Equipment Shop ISF					
060-4490.1010	Equipment Shop F/T Salaries	\$ 171,555	\$ 196,235	\$ 174,000	\$ 208,761
060-4490.1020	Equipment Shop P/T Salaries	\$ 12,426	\$ 10,000	\$ 10,000	\$ 10,000
060-4490.1030	Equipment Shop O/T Salaries	\$ 1,538	\$ 2,000	\$ 3,000	\$ 3,000
060-4490.1040	Equipment Shop F/T Social Security & Medicare	\$ 13,141	\$ 15,185	\$ 13,700	\$ 16,219
060-4490.1041	Equipment Shop P/T Social Security & Medicare	\$ 889	\$ 765	\$ 765	\$ 765
060-4490.1050	Equipment Shop CalPERS Retirement	\$ 28,001	\$ 24,832	\$ 20,251	\$ 36,745
060-4490.1060	Equipment Shop Health Insurance	\$ 56,321	\$ 68,604	\$ 51,730	\$ 55,193
060-4490.1070	Equipment Shop F/T Workers Comp	\$ 22,778	\$ 24,620	\$ 23,160	\$ 28,088
060-4490.1071	Equipment Shop P/T Workers Comp	\$ 764	\$ 834	\$ 67	\$ 892
060-4490.1080	Equipment Shop LTD Insurance	\$ 360	\$ 472	\$ 490	\$ 502
060-4490.1091	Equipment Shop Uniform Expense	\$ 3,647	\$ 3,500	\$ 3,000	\$ 3,500
060-4490.1095	Equipment Shop Special Compensation	\$ 309	\$ 255	\$ 235	\$ 255

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
060-4490.2010	Equipment Shop Office Supplies	\$ 2,303	\$ 1,500	\$ 750	\$ 1,000
060-4490.2020	Equipment Shop Special Supplies	\$ 18,307	\$ 27,000	\$ 18,000	\$ 20,000
060-4490.2040	Equipment Shop Small Tools	\$ 5,128	\$ 5,000	\$ 5,000	\$ 3,000
060-4490.2042	Equipment Shop Safety Equipment	\$ 1,335	\$ 2,000	\$ 2,500	\$ 3,000
060-4490.2125	Equipment Shop Stock Batteries	\$ 5,430	\$ 500	\$ 3,000	\$ 500
060-4490.2126	Equipment Shop Stock Oil Filters	\$ 462	\$ 100	\$ 500	\$ 100
060-4490.2127	Equipment Shop Stock Air Filters	\$ 300	\$ 100	\$ 500	\$ 100
060-4490.2128	Equipment Shop Gas Filters	\$ 282	\$ 100	\$ 200	\$ 100
060-4490.2130	Equipment Shop Vehicle Fuel	\$ 41	\$ 50	\$ 38	\$ -
060-4490.2141	Equipment Shop Vehicle Tires - Fire Department	\$ 5,659	\$ 6,000	\$ 4,000	\$ 5,000
060-4490.2142	Equipment Shop Vehicle Tires - Police Department	\$ 9,290	\$ 9,300	\$ 10,250	\$ 10,000
060-4490.2143	Equipment Shop Vehicle Tires - CSD	\$ 53	\$ 500	\$ -	\$ 500
060-4490.2144	Equipment Shop Vehicle Tires - Parks Department	\$ 743	\$ 2,500	\$ 1,000	\$ 2,500
060-4490.2145	Equipment Shop Vehicle Tires - LTF Street Department	\$ 4,222	\$ 2,500	\$ 1,200	\$ 2,500
060-4490.2146	Equipment Shop Vehicle Tires - Water Department	\$ 1,403	\$ 2,500	\$ 4,500	\$ 3,000
060-4490.2147	Equipment Shop Vehicle Tires - Sewer Department	\$ 1,370	\$ 3,000	\$ 7,800	\$ 3,000
060-4490.2148	Equipment Shop Vehicle Tires - Disposal Department	\$ 15,973	\$ 22,000	\$ 32,000	\$ 25,000
060-4490.2149	Equipment Shop Vehicle Tires - Engineering Department	\$ -	\$ 500	\$ -	\$ 500
060-4490.2151	Equipment Shop Vehicle Tires - Administration Department	\$ -	\$ 500	\$ -	\$ 500
060-4490.2153	Equipment Shop Vehicle Tires - Fleet	\$ -	\$ 500	\$ -	\$ 1,000
060-4490.2161	Equipment Shop Vehicle Fuel - Fire Department	\$ 20,589	\$ 20,000	\$ 14,500	\$ 20,000
060-4490.2162	Equipment Shop Vehicle Fuel - Police Department	\$ 111,494	\$ 113,000	\$ 100,600	\$ 113,000
060-4490.2163	Equipment Shop Vehicle Fuel - CSD	\$ 2,517	\$ 2,300	\$ 1,500	\$ 2,000
060-4490.2164	Equipment Shop Vehicle Fuel - Parks Department	\$ 17,644	\$ 18,000	\$ 13,500	\$ 18,000
060-4490.2165	Equipment Shop Vehicle Fuel - LTF Street Department	\$ 31,491	\$ 32,000	\$ 28,000	\$ 32,000
060-4490.2166	Equipment Shop Vehicle Fuel - Water Department	\$ 17,790	\$ 20,000	\$ 12,000	\$ 20,000
060-4490.2167	Equipment Shop Vehicle Fuel - Sewer Department	\$ 18,724	\$ 25,000	\$ 15,000	\$ 20,000
060-4490.2168	Equipment Shop Vehicle Fuel - Disposal Department	\$ 106,165	\$ 110,000	\$ 100,000	\$ 110,000
060-4490.2169	Equipment Shop Vehicle Fuel - Engineering Department	\$ 1,692	\$ 2,000	\$ 1,200	\$ 2,000
060-4490.2171	Equipment Shop Vehicle Fuel - Administration Department	\$ 89	\$ 100	\$ 200	\$ 1,000
060-4490.2172	Equipment Shop Vehicle Fuel - PW Administration	\$ 322	\$ -	\$ 750	\$ -
060-4490.2173	Equipment Shop Vehicle Fuel - Fleet	\$ 2,869	\$ 4,500	\$ 1,200	\$ 4,000
060-4490.2174	Equipment Shop Vehicle Fuel - Bldg Mtce	\$ 934	\$ 1,200	\$ 1,000	\$ 1,500
060-4490.2175	Equipment Shop Vehicle Fuel - Community Development	\$ -	\$ -	\$ -	\$ -
060-4490.2176	Equipment Shop Vehicle Fuel - Administrative Services	\$ 104	\$ 100	\$ 100	\$ 100
060-4490.2177	Equipment Shop Vehicle Fuel - Building Official	\$ 867	\$ 1,000	\$ 900	\$ 1,000
060-4490.2550	Equipment Shop Telephone, Long Distance, Cellular Service	\$ 1,083	\$ 1,300	\$ 900	\$ 1,300
060-4490.2570	Equipment Shop Electricity PG&E	\$ 1,697	\$ 2,000	\$ 1,870	\$ 2,000
060-4490.2600	Equipment Shop Unemployment Insurance	\$ -	\$ -	\$ 7,500	\$ -
060-4490.3000	Equipment Shop Professional Services	\$ 1,514	\$ 1,000	\$ 1,000	\$ 1,500
060-4490.3007	Equipment Shop Professional Development & Training	\$ 2,216	\$ 3,000	\$ 3,000	\$ 3,000
060-4490.3049	Equipment Shop Fire Services - Governmental Property	\$ 29,416	\$ 32,090	\$ 16,046	\$ 20,000
060-4490.3140	Equipment Shop Legal Services	\$ 812	\$ 500	\$ 693	\$ 1,000
060-4490.4010	Equipment Shop Maintenance Contracts	\$ 2,513	\$ 3,500	\$ 5,500	\$ 5,500

Departmental Budget Detail

ACCOUNT NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 AMENDED BUDGET	2014-15 FYE ESTIMATES	2015-16 ADOPTED BUDGET
060-4490.4016	Equipment Shop Internet Access	\$ 350	\$ 600	\$ 600	\$ 750
060-4490.4020	Equipment Shop Equipment Repairs	\$ 348	\$ 1,200	\$ 500	\$ 1,000
060-4490.4027	Equipment Shop Network Service Maintenance	\$ 1,585	\$ 1,600	\$ 1,800	\$ 1,800
060-4490.4030	Equipment Shop Building Repairs	\$ 2,684	\$ 1,500	\$ -	\$ 1,500
060-4490.4338	Equipment Shop Fleet Repairs	\$ 83	\$ 500	\$ 100	\$ 500
060-4490.4340	Equipment Shop Equipment Repairs - Fire Department	\$ 20,961	\$ 20,000	\$ 25,000	\$ 25,000
060-4490.4343	Equipment Shop Equipment Repairs - General Govt Bldgs	\$ 30	\$ 500	\$ 100	\$ 500
060-4490.4345	Equipment Shop Equipment Repairs - Police Department	\$ 26,555	\$ 55,000	\$ 35,000	\$ 45,000
060-4490.4350	Equipment Shop Equipment Repairs - CDD	\$ 106	\$ 500	\$ 100	\$ 500
060-4490.4355	Equipment Shop Equipment Repairs - CSD	\$ 95	\$ 500	\$ 500	\$ 500
060-4490.4360	Equipment Shop Equipment Repairs - Parks Department	\$ 3,947	\$ 4,500	\$ 2,000	\$ 4,500
060-4490.4362	Equipment Shop Equipment Repairs - Administration Department	\$ 861	\$ 750	\$ 100	\$ 500
060-4490.4363	Equipment Shop Equipment Repairs - Engineering Department	\$ 30	\$ 500	\$ 350	\$ 500
060-4490.4365	Equipment Shop Equipment Repairs - LTF Streets Department	\$ 11,545	\$ 20,000	\$ 13,000	\$ 20,000
060-4490.4370	Equipment Shop Equipment Repairs - Water Department	\$ 3,805	\$ 7,500	\$ 2,000	\$ 5,000
060-4490.4375	Equipment Shop Equipment Repairs - Sewer Department	\$ 25,734	\$ 20,000	\$ 20,000	\$ 20,000
060-4490.4380	Equipment Shop Equipment Repairs - Solid Waste Department	\$ 123,829	\$ 120,000	\$ 107,000	\$ 120,000
060-4490.6021	Equipment Shop Computer	\$ 1,850	\$ 2,000	\$ 2,000	\$ 1,500
060-4490.6614	Equipment Shop Brake Lathe	\$ -	\$ 8,000	\$ 7,416	\$ -
060-4490.6616	Equipment Shop Inventory & Supply Organizers	\$ -	\$ 1,500	\$ 1,500	\$ -
060-4490.6617	Equipment Shop Oil / Water Overhead Dispensers	\$ -	\$ 1,000	\$ 1,000	\$ -
060-4490.6619	Equipment Shop Tow Dolly	\$ -	\$ 20,000	\$ 2,000	\$ -
100 - DIF - Transportation Facilities					
100-4270.6027	DIF - Transportation Facilities Early Avenue Street Widening	\$ -	\$ -	\$ -	\$ 200,000
100-4270.6262	DIF - Transportation Facilities Slurry Seal Emulsion Tanker	\$ -	\$ -	\$ -	\$ 50,000
100-4270.6666	DIF - Transportation Facilities Dinuba Avenue Street Widening	\$ 5,247	\$ 625,000	\$ -	\$ 400,000
100-4270.6900	DIF - Transportation Facilities I & 8th St Signalization	\$ -	\$ -	\$ -	\$ 50,000
105 - Wastewater Facilities DIF					
105-4275.5261	DIF - Wastewater Facilities Sports Park Water Tower	\$ -	\$ -	\$ 50,000	\$ -
105-4275.6643	DIF - Wastewater Facilities Sewer Clarifier Rehabilitation	\$ -	\$ 451,000	\$ 170,000	\$ 281,000
109 - Open Space DIF					
109-4279.5261	DIF - Open Space Sports Park Water Tower	\$ -	\$ -	\$ 50,000	\$ -
109-4279.6823	DIF - Open Space Reedley Community Pkwy Ext CMAQ Grant Match	\$ -	\$ 40,000	\$ -	\$ 40,000
109-4279.7058	DIF - Open Space - Park DIF Consolidation	\$ -	\$ -	\$ -	\$ 408,393
110 - General Government Facilities DIF					
110-4280.5261	DIF - General Government Facilities Sports Park Water Tower	\$ -	\$ -	\$ 50,000	\$ -
110-4280.6415	DIF - General Government Facilities Equipment Storage Facility	\$ -	\$ -	\$ -	\$ 140,000



City of Reedley

Measure G

Measure G Public Safety Sales Tax

The Public Safety Sales Tax, (Measure G) was passed by the voting public in February, 2008. Upon passage, Ordinance 2007-05, as adopted by the City Council in November, 2007, added Chapter 11 to Title 5 of the Reedley Municipal Code. The Ordinance imposes a transactions and use tax of which ½ of 1% is collected from gross sales receipts and collected for permissible uses as identified in Title 5, Chapter 11, Section 2 of the aforementioned municipal code. Of these tax revenues collected, 70% shall be used for Police services and 30% shall be used for Fire services. There is no sunset clause.



Permissible uses for **Fire** services are defined in the Ordinance as:

- (a) Construction and relocation (including, but not limited to, land acquisition, facilities design, and the use of temporary facilities) of fire stations and the financing thereof
- (b) Purchase of specialized equipment for Fire Department
- (c) Competitive salary, retention and benefit compensation for Fire personnel
- (d) Comprehensive Fire Prevention Program
- (e) Funding new Fire Department personnel

Permissible uses for **Police** services are defined in the Ordinance as:

- (a) Police patrol services
- (b) Police traffic control services
- (c) Gang enforcement, school resource services, and bicycle patrol
- (d) Police support services, including facilities and equipment and the financing thereof
- (e) Competitive salary, retention and benefit compensation for Police personnel
- (f) Funding new Police department personnel

Approval Process

The Measure G Oversight Committee is comprised of five (5) citizens who represent each voting district within the city. They meet annually to review and approve the Public Safety Sales Tax Expenditure Plan which is then incorporated into the Proposed Budget, and ultimately into the Adopted Budget.

The five members of the Measure "G" Oversight Committee are Robert Takacs (Chairperson), Kathleen Hayes, Carl Smith, Donna Suemoto, and Chris Zaczek. On April 22, 2014, the Oversight Committee received a financial overview of the Public Safety Sales Tax fund,

reviewed FY 2014-15 expenditures, and approved the proposed FY 2015-16 expenditure plans for the Police and Fire Departments. These expenditure plans are included in the Proposed Budget as approved by the Oversight Committee.

Fund, Revenues & Expenditures

Measure G monies are accounted for in Fund 003. Detailed revenue and expenditure line items are part of the Fire Department and Police Department budget sections.





City of Reedley

Redevelopment Successor Agencies

RDA Successor Agency

Background

On February 1, 2012, all redevelopment agencies in California were dissolved and the process for unwinding their financial affairs began. The City of Reedley Redevelopment Agency had an active redevelopment and economic development operation, and an active affordable housing operation. When the Agency was suspended, the City of Reedley elected to assume the Agency's redevelopment and economic development obligations as the "Successor Agency", and the low-moderate housing activities to be governed by the newly created Housing Authority.



Given the scope of the agencies' funds, assets, and financial obligations, the unwinding process will take some time. Prior to dissolution, redevelopment agencies received tax increment in property tax revenues annually and had outstanding bonds, contracts, and loans. Over time, as these obligations are paid off, schools and other local agencies will receive the property tax revenues formally distributed to RDAs.

On February 1, 2012 all assets and liabilities were transferred to the successor agency, City of Reedley, under the fund structure of 895, 896 and 897. Fund 895 accounts for bond proceeds from the February 2011 Tax Allocation Bond Issue in the amount of \$8,825,000 uninsured with an A- rating. This issue defeased existing bonds and provided for unused bond proceeds of approximately \$5 million to be used for capital projects. Fund 896 accounts for all of the successor housing activities and Fund 897 is the retirement fund which handles the eventual close out of operations for all non-housing redevelopment activities.

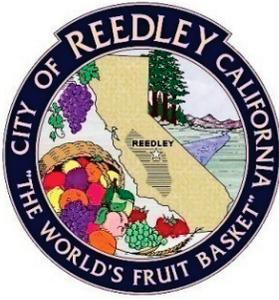
City staff have worked diligently to meet a multitude of deadlines set by the State Controller's Office, Department of Finance, and the County of Fresno.. California Health & Safety Code Section 34180 defines the successor agency actions to be reviewed and approved by an Oversight Board. Oversight Board Members and agencies they represent are:

- Lawrence Wilder, Chairperson, County of Fresno Representative
- Andrew T. Souza, Vice Chairperson, State Center Community College District Representative
- Valerie Pieroni, County of Fresno Representative
- Rick Martin, County Superintendent of Schools Representative

- Steve Mulligan, Special District Representative (Consolidated Mosquito Abatement District)
- Paul A. Melikian, Secretary, Successor Agency Representative
- Kevin Fabino, Successor Agency Representative

Funds, Revenue & Expenditures

Successor housing operations are part of the Community Development Department's budget and are accounted for in Fund 896. Successor Agency retirement operations are part of the Administrative Services Department's budget and are accounted for in Fund 897. Successor Agency bond proceeds are accounted for in Fund 895 and will be located as part of the Administrative Services Department budget.

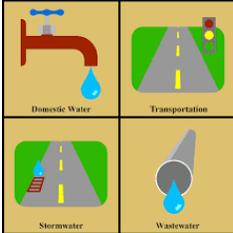


City of Reedley

Capital Improvement Plan

Five Year Capital Improvement Plan

In fiscal year 2012-13, the City developed the first comprehensive update to the Five-Year Capital Improvement Plan (CIP) since 2006. It is a best practice for municipalities to update their Five-Year CIP on an annual basis, typically during the budget process, because it serves as a valuable tool for the Council, Staff, and the Community to understand the current and future needs of the City. The attached document shows projects by Department, with a brief description of the project, funding source(s), a current year 2014-15 estimate of expenses (if applicable), 2015-16 appropriations, and a projection of needs by year through 2019-20.



The Adoption of the Budget only appropriates the projects in the 2015-16 (Year 1) column, with the remaining four years shown for planning purposes only. Amounts shown in the Year 1 column correspond to projects listed in each respective Department budget.

An area of particular note is that the CIP identifies both funded and unfunded projects/needs. Unfunded projects are shown in each Department section, and also totaled Citywide so that a full picture of current and future needs is illustrated. This CIP is the result of many staff hours and discussion of future needs of the organization. By nature, it is a fluid document that will be refined every year as future needs are discovered or present themselves to Staff.

CIP Criteria

The criteria used to qualify a project for the CIP includes new facilities, equipment/vehicles, building refurbishment, and infrastructure projects; and includes the design, construction, and major rehabilitation of capital improvements that have long-term life spans and typically cost more than \$10,000, though you may find a few exceptions to this cost threshold in the document. The criteria used includes:



- Elimination of potentially hazardous or unsafe conditions and potential liabilities
- Replacement of high-maintenance and inefficient/ineffective infrastructure
- Improvement to and/or creation of new public services
- Outside agency regulatory requirements and mandates
- Stimulation of the local economy/eliminate blighted conditions
- Compliance with the City's General Plan and/or
- Preservation of existing assets

Five Year Capital Improvement Plan

DEPARTMENT - PROJECT	FUNDING INFORMATION	FYE ESTIMATES FOR 2014-15	YEAR 1 2015-16	YEAR 2 2016-17	YEAR 3 2017-18	YEAR 4 2018-19	YEAR 5 2019-20
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Administration

1	DIF - General Government Facilities City Hall / Police Headquarters Expansion	110 - General Government Facilities DIF	\$ 185,000	\$ 10,000			
2	DIF - General Government Facilities Prior Year Purchase Orders	110 - General Government Facilities DIF	\$ 5,457				
3	PEG Council Chambers Audio / Video Improvements	029 - PEG	\$ 6,500	\$ 55,000			
Department Total Funded Projects			\$ 196,957	\$ 65,000	\$ -	\$ -	\$ -

Five Year Capital Improvement Plan

DEPARTMENT - PROJECT	FUNDING INFORMATION	FYE ESTIMATES FOR 2014-15	YEAR 1 2015-16	YEAR 2 2016-17	YEAR 3 2017-18	YEAR 4 2018-19	YEAR 5 2019-20
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Administrative Services

1	DIF - Fire Enforcement Facilities Administration	103 - Fire Enforcement Facilities DIF	\$ -	\$ 6,500			
2	DIF - General Government Facilities Administration	110 - General Government Facilities DIF	\$ -	\$ 9,700			
3	DIF - Law Enforcement Facilities Administration	102 - Law Enforcement Facilities DIF	\$ -	\$ -			
4	DIF - Open Space Administration	109 - Open Space DIF	\$ -	\$ 4,800			
5	DIF - Parks & Recreational Facilities DIF Administration	108 - Parks & Recreational Facilities DIF	\$ -	\$ -			
6	DIF - Storm Drain Facilities Administration	104 - Storm Drain Facilities DIF	\$ -	\$ 9,700			
7	DIF - Traffic Administration	101 - Traffic DIF	\$ -	\$ -			
8	DIF - Transportation Facilities Administration	100 - DIF - Transportation Facilities	\$ -	\$ 35,700			
9	DIF - Wastewater Facilities Administration	105 - Wastewater Facilities DIF	\$ -	\$ 12,800			
10	DIF - Wastewater Facilities Debt Service (Bonds & SRF)	105 - Wastewater Facilities DIF	\$ -	\$ -			
11	DIF - Water Distribution Facilities Administration	111 - Water Distribution Facilities DIF	\$ -	\$ -			
12	DIF - Water Distribution Facilities Debt Service (Bonds)	111 - Water Distribution Facilities DIF	\$ -	\$ 150,000			
13	DIF - Water Holding Administration	107 - Water Holding DIF	\$ -	\$ -			
14	DIF - Water Holding Debt Service (Bonds)	107 - Water Holding DIF	\$ -	\$ -			
15	DIF - WW Collection - WWTP DIF Consolidation	106 - WW Collection DIF	\$ -	\$ 408,607			
16	DIF - WW Collection Debt Service (Bonds & SRF)	106 - WW Collection DIF	\$ -	\$ -			
17	DIF - WW Collection Administration	106 - WW Collection DIF	\$ -	\$ -			
18	Financial System Software and Conversion	001 - General Fund		\$ 26,000			
19	Financial System Software and Conversion	050 - Water Enterprise		\$ 26,000			
20	Financial System Software and Conversion	052 - Sewer Enterprise		\$ 26,000			
21	Financial System Software and Conversion	053 - Solid Waste Enterprise		\$ 26,000			
22	Financial System Software and Conversion	003 - Public Safety Sales Tax		\$ 26,000			
Department Total Funded Projects			\$ -	\$ 637,807	\$ 130,000	\$ -	\$ -

Five Year Capital Improvement Plan

DEPARTMENT - PROJECT	FUNDING INFORMATION	FYE ESTIMATES FOR 2014-15	YEAR 1 2015-16	YEAR 2 2016-17	YEAR 3 2017-18	YEAR 4 2018-19	YEAR 5 2019-20
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Community Development Department

1	CDBG Street Improvement Project No 13571	024 - CDBG	\$ 200,192	\$ -			
2	CDBG Street Project No 14571	024 - CDBG	\$ 100,000	\$ 223,013			
3	DIF - Fire Enforcement Facilities DIF Fee Master Study Update	103 - Fire Enforcement Facilities DIF	\$ 3,000	\$ -			
4	DIF - General Government Facilities DIF Fee Master Study Update	110 - General Government Facilities DIF	\$ 5,000	\$ -			
5	DIF - General Government Facilities DIF GIS	110 - General Government Facilities DIF	\$ -	\$ 500			
6	DIF - Law Enforcement Facilities DIF Fee Master Study Update	102 - Law Enforcement Facilities DIF	\$ 5,000	\$ -			
7	DIF - Open Space DIF Fee Master Study Update	109 - Open Space DIF	\$ 5,000	\$ -			
8	DIF - Parks & Recreational Facilities DIF Fee Master Study Update	108 - Parks & Recreational Facilities DIF	\$ 5,000	\$ -			
9	DIF - Parks & Recreational Facilities DIF - Open Space DIF Consolidation	108 - Parks & Recreational Facilities DIF	\$ -	\$ -			
10	DIF - Storm Drain Facilities DIF Fee Master Study Update	104 - Storm Drain Facilities DIF	\$ 5,000	\$ -			
11	DIF - Storm Drain Facilities GIS Software	104 - Storm Drain Facilities DIF	\$ -	\$ 500			
12	DIF - Storm Drain Facilities Manning Bridge	104 - Storm Drain Facilities DIF	\$ -	\$ -			
13	DIF - Storm Drain Facilities Reed Avenue Facility	104 - Storm Drain Facilities DIF	\$ 488,646	\$ 150,000			
14	DIF - Storm Drain Facilities Well 14	104 - Storm Drain Facilities DIF	\$ 22,225	\$ -			
15	DIF - Traffic - Street DIF Consolidation	101 - Traffic DIF	\$ -	\$ 208,582			
16	DIF - Traffic DIF Fee Master Study Update	101 - Traffic DIF	\$ 5,000	\$ -			
17	DIF - Traffic GIS Software	101 - Traffic DIF	\$ -	\$ -			
18	DIF - Traffic Manning Avenue Bridge Reconstruction	101 - Traffic DIF	\$ 354,597	\$ -			
19	DIF - Traffic Transfer to Fund 007 For Prior Year Projects	101 - Traffic DIF	\$ -	\$ -			
20	DIF - Transportation Facilities - Traffic DIF Consolidation	100 - DIF - Transportation Facilities	\$ -	\$ -			
21	DIF - Transportation Facilities Developer Reimbursements	100 - DIF - Transportation Facilities	\$ -	\$ -			
22	DIF - Transportation Facilities DIF Fee Master Study Update	100 - DIF - Transportation Facilities	\$ 5,000	\$ -			
23	DIF - Transportation Facilities GIS Software	100 - DIF - Transportation Facilities	\$ 92	\$ 500			
24	DIF - Transportation Facilities Manning Avenue Bridge Reconstruction	100 - DIF - Transportation Facilities	\$ -	\$ -			
25	DIF - Transportation Facilities Pavement Management Plan	100 - DIF - Transportation Facilities	\$ -	\$ -			
26	DIF - Transportation Facilities Transfer to Fund 006 For Prior Year Projects	100 - DIF - Transportation Facilities	\$ -	\$ -			
27	DIF - Transportation Facilities Transfer to Fund 007 For Prior Year Projects	100 - DIF - Transportation Facilities	\$ -	\$ 1,511,768			
28	DIF - Transportation Facilities Transfer to Fund 008 For Prior Year Projects	100 - DIF - Transportation Facilities	\$ -	\$ -			
29	DIF - Wastewater Facilities & WW Collection DIF Consolidation	105 - Wastewater Facilities DIF	\$ -	\$ -			
30	DIF - Wastewater Facilities DIF Fee Master Study Update	105 - Wastewater Facilities DIF	\$ 5,000	\$ -			
31	DIF - Wastewater Facilities GIS Software	105 - Wastewater Facilities DIF	\$ -	\$ 500			
32	DIF - Water Distribution Facilities - Water Holding DIF Consolidation	111 - Water Distribution Facilities DIF	\$ -	\$ -			
33	DIF - Water Distribution Facilities DIF Fee Master Study Update	111 - Water Distribution Facilities DIF	\$ 5,000	\$ -			
34	DIF - Water Distribution Facilities GIS	111 - Water Distribution Facilities DIF	\$ -	\$ 500			
35	DIF - Water Distribution Facilities Well 14	111 - Water Distribution Facilities DIF	\$ -	\$ -			
36	DIF - Water Holding - Water Distribution DIF Consolidation	107 - Water Holding DIF	\$ -	\$ 11,252			
37	DIF - Water Holding Master Study Update	107 - Water Holding DIF	\$ -	\$ -			

Five Year Capital Improvement Plan

DEPARTMENT - PROJECT	FUNDING INFORMATION	FYE ESTIMATES FOR 2014-15	YEAR 1 2015-16	YEAR 2 2016-17	YEAR 3 2017-18	YEAR 4 2018-19	YEAR 5 2019-20
38 DIF - Water Holding Well 14	107 - Water Holding DIF	\$ 150,930	\$ -				
39 DIF - WW Collection DIF Fee Master Study Update	106 - WW Collection DIF	\$ 5,000	\$ -				
40 FCTA ADA Manning Avenue Bridge Reconstruction	015 - Measure C ADA Compliance	\$ 32,776	\$ -				
41 FCTA FF Manning Avenue Bridge Reconstruction	014 - Measure C Flex Funding	\$ 610,000	\$ 100,000				
42 FCTA FF N Reed Recon	014 - Measure C Flex Funding	\$ 5,000	\$ 150,000				
43 FCTA FF N Reed Recon (Reedley Parkway Trail Mod./Upgrades)	017 - Measure C Ped & Trail	\$ -	\$ 50,000				
44 FCTA FF Reed at North Roundabout	014 - Measure C Flex Funding	\$ 5,000	\$ -				
45 FCTA FF SLC Lease for Manning Ave Bridge	014 - Measure C Flex Funding	\$ 384	\$ -				
46 FCTA SM N Reed Construction	016 - Measure C Street Mtce	\$ -	\$ 210,000				
47 FCTA Street Mtce Manning Avenue Bridge Reconstruction	016 - Measure C Street Mtce	\$ 948,037	\$ 50,000				
48 Manning Bridge Reconstruction	007 - Federal & State Street Funds	\$ 10,354,212	\$ -				
49 N Reed Reconstruction, Design & ROW	007 - Federal & State Street Funds	\$ 300,000	\$ 2,372,643	\$ 1,937,115			
50 Planning General Plan Update	001 - General	\$ 96,954	\$ 81,140				
51 Reed at North Roundabout	007 - Federal & State Street Funds	\$ 5,000	\$ 412,250				
52 Transfer from Fund 007 to Fund 006 Prior Year Street Project	007 - Federal & State Street Funds	\$ -	\$ 104,088				
53 Transfer from Fund 007 to Fund 008 Prior Year Street Project	007 - Federal & State Street Funds	\$ -	\$ 90,007				
54 Transfer from Fund 007 to Fund 111 Prior Year Street Project	007 - Federal & State Street Funds	\$ -	\$ 11,252				
55 CDBG 15571 (2015-2016) Pioneer Park Bathrooms	CDBG			\$ 180,000			
56 Frankwood - Shoemake to Curtis	VIF			\$ 200,000			
57 Dinuba Ave Street Improvements @ Sports Park Phase 2	Streets DIF			\$ 300,000			
58 Reed Ave UUD, Manning to South Avenue	Rule 20A			\$ 2,000,000			
59 Manning Ave Widening & Overlay, Reed to Buttonwillow	Measure C SM			\$ 77,736			
60 VIF 17-18	VIF			\$ 200,000			
61 CDBG 16571 (2016-2017)	CDBG			\$ 260,000			
62 Manning Ave Widening & Overlay, Reed to Buttonwillow	RSTP			\$ 600,000			
63 VIF 18-19	VIF				\$ 200,000		
64 CDBG 17571 (2017-2018)	CDBG				\$ 260,000		
65 VIF 19-20	VIF					\$ 200,000	
66 CDBG 18751 (2018-2019)	CDBG						\$ 260,000
Department Total Funded Projects		\$ 13,727,045	\$ 5,738,495	\$ 4,617,115	\$ 1,137,736	\$ 460,000	\$ 460,000

1	Ponding Basin @ Reed & Floral	Unfunded					
2	Sidewalks on East (Jefferson, Grant School)	Unfunded					
3	Sidewalks Lincoln, Washington, Jefferson, Duff	Unfunded					
4	Sidewalk on D, North, Frankwood (High School, Lincoln School, Grant School)	Unfunded					
5	Sidewalk on Myrtle between N Del Altair and N East Avenue	Unfunded					
6	Sidewalk between Carolyn Lane and E Dinuba Avenue (Jefferson School)	Unfunded					
7	Signalization @ I Street & 8th. Construction	Unfunded		\$ 325,000			
8	I St, G St, Dinuba Ave Alignment Project	Unfunded					

Five Year Capital Improvement Plan

DEPARTMENT - PROJECT	FUNDING INFORMATION	FYE ESTIMATES FOR 2014-15	YEAR 1 2015-16	YEAR 2 2016-17	YEAR 3 2017-18	YEAR 4 2018-19	YEAR 5 2019-20	
9 North Ave, 11th St, East Ave Alignment Project	Unfunded							
10 Signalization at Tobu Avenue	Unfunded							
11 Manning Ave Reconstruction, Reed to Buttonwillow	Unfunded							
12 Dinuba Widening Tobu to Zumwalt	Unfunded							
13 Sidewalk on E Dinuba Avenue between S Columbia and S Hemlock	Unfunded							
14 Reed Ave Sewer Upsizing (between 11th and Olson)	Unfunded							
15 East Side Union Pacific Railroad - Shoemake to Reed Sewer Upsizing	Unfunded							
16 Buttonwillow Ave UUD, Dinuba to Huntsman	Unfunded				\$ 1,400,000			
17 Dinuba Ave UUD, Buttonwillow to Traver Creek	Unfunded					\$ 600,000		
18 Frankwood Ave UUD, North Avenue to NCL	Unfunded						\$ 2,250,000	
Department Total Unfunded Projects		\$	- \$	- \$	325,000	\$ 1,400,000	\$ 600,000	\$ 2,250,000

Five Year Capital Improvement Plan

DEPARTMENT - PROJECT	FUNDING INFORMATION	FYE ESTIMATES FOR 2014-15	YEAR 1 2015-16	YEAR 2 2016-17	YEAR 3 2017-18	YEAR 4 2018-19	YEAR 5 2019-20
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Community Services Department

1	Airport Security Fencing	041 - Airport	\$ 6,000	\$ -			
2	Airport Security Fencing Construction Phase #1 City Match	041 - Airport	\$ 11,100	\$ -			
3	Airport Security Fencing Construction Phase #1 FAA Share	041 - Airport	\$ 181,800	\$ -			
4	Airport Security Fencing Construction Phase #1 State Match	041 - Airport	\$ 9,100	\$ -			
5	Airport Security Fencing Construction Phase #2 City Match	041 - Airport	\$ -	\$ 13,500			
6	Airport Security Fencing Construction Phase #2 FAA Share	041 - Airport	\$ -	\$ 222,300			
7	Airport Security Fencing Construction Phase #2 State Match	041 - Airport	\$ -	\$ 11,200			
8	Community Services Boats & Waterways Project	001 - General	\$ -	\$ 225,000			
9	Community Services Mueller Park Project	001 - General	\$ -	\$ 100,000			
10	DIF - Open Space CEQA for Boats and Waterways Planning Grant	109 - Open Space DIF	\$ -	\$ 50,000			
11	DIF - Open Space Com Svcs Mueller Park Project	109 - Open Space DIF	\$ -	\$ 125,000			
12	DIF - Parks & Recreational Facilities DIF CEQA for Boats and Waterways Planning	108 - Parks & Recreational Facilities DIF	\$ -	\$ -			
13	DIF - Parks & Recreational Facilities DIF Pool Demo	108 - Parks & Recreational Facilities DIF	\$ 1,000	\$ -			
14	DIF - Parks & Recreational Facilities DIF Sports Park Master Plan	108 - Parks & Recreational Facilities DIF	\$ 2,600	\$ -			
15	Sports Park - Construction Plans	Development Impact Fees			\$ 60,000		
16	Mueller Park - Splash Pad	Dev Impact Fees & State Grants				\$ 200,000	
Department Total Funded Projects			\$ 211,600	\$ 747,000	\$ 60,000	\$ -	\$ 200,000

1	Community Center - Sidewalk Repair in back of kitchen	Unfunded	\$ 3,000				
2	Gleaner Van/Truck (used)	Unfunded	\$ 10,000				
3	Community Center - Wheel Chair lift to Stage in CA Room	Unfunded		\$ 8,000			
4	Airport - PCN Pavement Report	Unfunded		\$ 40,500			
5	Airport - Transient apron pavement (southside) Improvements (Design)	Unfunded		\$ 148,500			
6	Pioneer Park - Restroom Facility	Unfunded		\$ 150,000			
7	Portable Stage - Mueller Park, Sports Park, & Citizens Park	Unfunded			\$ 40,000		
8	Old Pool Property - Neighborhood Park	Unfunded			\$ 300,000		
9	Airport - Transient apron pavement (southside) Imp, Phase 1 (construct)	Unfunded			\$ 675,000		
10	Airport - Airfield lighting, signage, markings, electrical imp (design)	Unfunded				\$ 171,000	
11	Airport - Transient apron pavement (southside) Imp, Phase 2 (construct)	Unfunded				\$ 675,000	
12	Community Center - Walk In Refrigerator Upgrade	Unfunded					\$ 25,000
13	Airport - Runway 15-33 Rehabilitation (design)	Unfunded					\$ 153,000
14	Airport - Airfield lighting, signage, markings, electrical improvements (construct)	Unfunded					\$ 1,710,000
Department Total Unfunded Projects			\$ -	\$ 13,000	\$ 347,000	\$ 1,015,000	\$ 846,000

Five Year Capital Improvement Plan

DEPARTMENT - PROJECT	FUNDING INFORMATION	FYE ESTIMATES FOR 2014-15	YEAR 1 2015-16	YEAR 2 2016-17	YEAR 3 2017-18	YEAR 4 2018-19	YEAR 5 2019-20
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Fire Department

1	DIF - Fire Enforcement Facilities Training Facility	103 - Fire Enforcement Facilities DIF	\$ 150,000	\$ 50,000				
2	Fire Handheld Radios & SCBA Microphones	001 - General	\$ -	\$ 10,000				
3	Fire PSST Additional Storage	003 - Public Safety Sales Tax	\$ 4,500	\$ -				
4	Fire PSST Computers (Officer and Training)	003 - Public Safety Sales Tax	\$ 1,905	\$ -				
5	Fire PSST Hose Replacement	003 - Public Safety Sales Tax	\$ 15,000	\$ 15,000				
6	Fire PSST Thermal Imagers	003 - Public Safety Sales Tax	\$ -	\$ 31,500				
7	Fire PSST Washer & Dryer Personal Protective Equipment	003 - Public Safety Sales Tax	\$ 15,900	\$ -				
8	New Battalion Chief Vehicle (Est. Debt Service Only)	Public Safety Sales Tax		\$ 20,000	\$ 20,000	\$ 20,000		
9	Aerial Platform Ladder Truck (Est. Debt Service Only)	Public Safety Sales Tax & DIF (Fire)		\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	
10	Fire Equipment Storage Facility @ Boat Launch	Development Impact Fees (Fire)			\$ 150,000	\$ -	\$ -	
11	Fire Station New Construction - Southwest	Development Impact Fees (Fire)			\$ 4,800,000			
12	New Type 1 Pumper Engine (Est. Debt Service Only)	Public Safety Sales Tax & DIF (Fire)				\$ 35,000	\$ 35,000	
Department Total Funded Projects			\$ 187,305	\$ 106,500	\$ 75,000	\$ 5,025,000	\$ 110,000	\$ 90,000

1	SERT Technical Rescue Van	Unfunded	\$ 30,000					
2	Fire Station New Construction - NE	Unfunded			\$ 450,000			
3	New Squad Vehicle	Unfunded				\$ 250,000		
4	Fire Training Facility	Unfunded				\$ 3,700,000		
Department Total Unfunded Projects			\$ -	\$ 30,000	\$ -	\$ -	\$ 450,000	\$ 3,950,000

Five Year Capital Improvement Plan

DEPARTMENT - PROJECT	FUNDING INFORMATION	FYE ESTIMATES FOR 2014-15	YEAR 1 2015-16	YEAR 2 2016-17	YEAR 3 2017-18	YEAR 4 2018-19	YEAR 5 2019-20
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Police Department

1	DIF - Law Enforcement Facilities Dispatch Radio Upgrade	102 - Law Enforcement Facilities DIF	\$ 12,000	\$ -			
2	DIF - Law Enforcement Facilities New Patrol Vehicles	102 - Law Enforcement Facilities DIF	\$ 14,679	\$ 15,000			
3	DIF - Law Enforcement Facilities Radar Trailer	102 - Law Enforcement Facilities DIF	\$ -	\$ 7,500			
4	Police PSST Capital Project Annual Debt Service (Vehicle Lease)	004 - PSST Police Capital Projects	\$ 65,800	\$ 65,800			
5	Police PSST Safety Equipment	003 - Public Safety Sales Tax	\$ 9,000	\$ 10,000			
6	Police PSST Transfer Police Capital (To Fund 004)	003 - Public Safety Sales Tax	\$ 48,000	\$ 48,000			
7	Police Support Federal Homeland Security Grant	001 - General	\$ -	\$ 4,500			
8	Police Support JAG Grant	001 - General	\$ 12,000	\$ 14,000			
9	Vehicle Replacement Plan - Lease Finance Cost	PSST Police Capital			\$ 65,800	\$ 65,800	\$ 65,800
	Department Total Funded Projects		\$ 161,479	\$ 164,800	\$ 65,800	\$ 65,800	\$ 65,800

1	Mobile Data Replacement Plan	Unfunded			\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
2	Technology Replacement Plan - Internal	Unfunded				\$ 10,000		\$ 10,000
3	Body Worn Cameras	Unfunded				\$ 10,000		
4	Server Replacement	Unfunded					\$ 5,000	
5	Portable Radio Replacement	Unfunded					\$ 10,000	
6	Duty Weapon Replacement	Unfunded						\$ 20,000
7	Duty Rifle Replacement	Unfunded						\$ 20,000
	Department Total Unfunded Projects		\$ -	\$ -	\$ 10,000	\$ 30,000	\$ 25,000	\$ 60,000

Five Year Capital Improvement Plan

DEPARTMENT - PROJECT	FUNDING INFORMATION	FYE ESTIMATES FOR 2014-15	YEAR 1 2015-16	YEAR 2 2016-17	YEAR 3 2017-18	YEAR 4 2018-19	YEAR 5 2019-20
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Public Works Department

1	DIF - General Government Facilities Equipment Storage Facility	110 - General Government Facilities DIF	\$ -	\$ 140,000			
2	DIF - General Government Facilities Sports Park Water Tower	110 - General Government Facilities DIF	\$ 50,000	\$ -			
3	DIF - Open Space - Park DIF Consolidation	109 - Open Space DIF	\$ -	\$ 408,393			
4	DIF - Open Space Reedley Community Pkwy Ext CMAQ Grant Match	109 - Open Space DIF	\$ -	\$ 40,000			
5	DIF - Open Space Sports Park Water Tower	109 - Open Space DIF	\$ 50,000	\$ -			
6	DIF - Transportation Facilities Dinuba Avenue Street Widening	100 - DIF - Transportation Facilities	\$ -	\$ 400,000			
7	DIF - Transportation Facilities Early Avenue Street Widening	100 - DIF - Transportation Facilities	\$ -	\$ 200,000			
8	DIF - Transportation Facilities I & 8th St Signalization	100 - DIF - Transportation Facilities	\$ -	\$ 50,000			
9	DIF - Transportation Facilities Slurry Seal Emulsion Tanker	100 - DIF - Transportation Facilities	\$ -	\$ 50,000			
10	DIF - Wastewater Facilities Sewer Clarifier Rehabilitation	105 - Wastewater Facilities DIF	\$ 170,000	\$ 281,000			
11	DIF - Wastewater Facilities Sports Park Water Tower	105 - Wastewater Facilities DIF	\$ 50,000	\$ -			
12	Equipment Shop Brake Lathe	060 - Equipment Shop ISF	\$ 7,416	\$ -			
13	Equipment Shop Computer	060 - Equipment Shop ISF	\$ 2,000	\$ 1,500			
14	Equipment Shop Inventory & Supply Organizers	060 - Equipment Shop ISF	\$ 1,500	\$ -			
15	Equipment Shop Oil / Water Overhead Dispensers	060 - Equipment Shop ISF	\$ 1,000	\$ -			
16	Equipment Shop Tow Dolly	060 - Equipment Shop ISF	\$ 2,000	\$ -			
17	Govt Bldgs City Hall ADA Transition Plan	001 - General	\$ 4,000	\$ 4,000			
18	LTF 8 ADA Transition Plan Implementation	011 - LTF Article 8	\$ 20,000	\$ 10,000			
19	LTF 8 Backhoe	011 - LTF Article 8	\$ 120,373	\$ -			
20	LTF 8 Bobcat Attachment (Cold Planer)	011 - LTF Article 8	\$ -	\$ 20,000			
21	LTF 8 Compaction Roller	011 - LTF Article 8	\$ -	\$ 7,800			
22	LTF 8 Computers	011 - LTF Article 8	\$ 3,000	\$ 1,900			
23	LTF 8 Dump Trailer for Asphalt	011 - LTF Article 8	\$ -	\$ 10,000			
24	LTF 8 Manning Bridge	011 - LTF Article 8	\$ -	\$ -			
25	LTF 8 Sign Press	011 - LTF Article 8	\$ 18,000	\$ -			
26	LTF 8 Slurry Seal	011 - LTF Article 8	\$ -	\$ -			
27	LTF 8 Slurry Seal Machine Financing (First Year Payment)	011 - LTF Article 8	\$ -	\$ 45,000			
28	LTF 8 South Frankwood Infill Project	011 - LTF Article 8	\$ 15,000	\$ -			
29	LTF 8 Stencil Trailer	011 - LTF Article 8	\$ -	\$ 10,000			
30	LTF 8 Striper	011 - LTF Article 8	\$ 28,798	\$ -			
31	LTF 8 Vehicle	011 - LTF Article 8	\$ 31,993	\$ 25,000			
32	Parks Bleacher Repair & Replacement	001 - General	\$ 12,500	\$ 12,000			
33	Parks Dump Trailer	001 - General	\$ 10,000	\$ -			
34	Parks Equipment Storage Security Cameras	001 - General	\$ -	\$ 3,500			
35	Parks Reedley Community Parkway Ext - CMAQ Grant	001 - General	\$ -	\$ 212,472			
36	Parks Replacement 60" Deck Mower	001 - General	\$ 13,400	\$ -			
37	Parks Vehicle	001 - General	\$ -	\$ 25,000			

Five Year Capital Improvement Plan

DEPARTMENT - PROJECT	FUNDING INFORMATION	FYE ESTIMATES FOR 2014-15	YEAR 1 2015-16	YEAR 2 2016-17	YEAR 3 2017-18	YEAR 4 2018-19	YEAR 5 2019-20
38 Sewer Capital Automated Valve Gates	051 - Sewer SRF / Capital	\$ 8,000	\$ -				
39 Sewer Capital Central Valley Transportation Center - Sewer Main Connection	051 - Sewer SRF / Capital	\$ 30,000	\$ -				
40 Sewer Capital Clarifier Rehabilitation	051 - Sewer SRF / Capital	\$ 230,000	\$ -				
41 Sewer Capital Collection CCTV System	051 - Sewer SRF / Capital	\$ 175,000	\$ -				
42 Sewer Capital Operator Work Stations	051 - Sewer SRF / Capital	\$ 16,000	\$ 5,000				
43 Sewer Capital SCADA Master Plan	051 - Sewer SRF / Capital	\$ -	\$ 50,000				
44 Sewer Capital Security Upgrades	051 - Sewer SRF / Capital	\$ -	\$ 17,500				
45 Sewer Capital Stanley-Olson Sewer Main Replacement	051 - Sewer SRF / Capital	\$ -	\$ 200,000				
46 Sewer GIS	052 - Sewer	\$ 100	\$ 100				
47 Sewer Lift Station Repairs	052 - Sewer	\$ -	\$ 10,000				
48 Sewer Prior Year Purchase Orders	052 - Sewer	\$ 60,972	\$ -				
49 Sewer Transfer To Sewer SRF / Capital (Fund 051)	052 - Sewer	\$ 484,000	\$ 484,000				
50 Sewer Work Stations	052 - Sewer	\$ 2,911	\$ -				
51 Solid Waste Capital CNG Fueling Station	054 - Solid Waste Capital	\$ 15,000	\$ 129,456				
52 Solid Waste Capital Refuse Truck	054 - Solid Waste Capital	\$ 325,000	\$ -				
53 Solid Waste Capital Truck Repair Canopy	054 - Solid Waste Capital	\$ 20,000	\$ -				
54 Solid Waste Capital Vehicle	054 - Solid Waste Capital	\$ -	\$ 35,000				
55 Solid Waste CNG Fueling Station	053 - Solid Waste	\$ -	\$ -				
56 Solid Waste CNG Fueling Station (CEC Grant)	053 - Solid Waste	\$ -	\$ -				
57 Solid Waste CNG Fueling Station (CMAQ Grant)	053 - Solid Waste	\$ -	\$ 999,200				
58 Solid Waste Computer (laptop for work orders)	053 - Solid Waste	\$ 1,500	\$ 2,000				
59 Solid Waste Prior Year PO's	053 - Solid Waste	\$ 106,000	\$ -				
60 Solid Waste Transfer To Solid Waste Capital (Fund 054)	053 - Solid Waste	\$ 345,000	\$ 314,000				
61 Streetscape General Improvements	034 - Streetscape	\$ -	\$ 20,000				
62 Streetscape Tree Well Reconstruction	034 - Streetscape	\$ 5,000	\$ -				
63 VIF Prior Year Purchase Orders	055 - Vehicle Impact Fee	\$ 43,801	\$ -				
64 VIF S Frankwood Reconstruction (Curtis to Shoemake)	055 - Vehicle Impact Fee	\$ -	\$ 200,000				
65 VIF Stanley Avenue Reconstruction	055 - Vehicle Impact Fee	\$ 200,000	\$ -				
66 Water Automatic Transfer Switch	050 - Water	\$ -	\$ -				
67 Water Capital Portable Standby Generator	049 - Water Capital	\$ -	\$ -				
68 Water Capital Vector Trailer	049 - Water Capital	\$ -	\$ -				
69 Water Capital Central Valley Transportation Center - Water Main Connection	049 - Water Capital	\$ 50,000	\$ -				
70 Water Capital Fire Hydrant Installation Project	049 - Water Capital	\$ -	\$ 15,000				
71 Water Capital GAC Carbon Media Replacement	049 - Water Capital	\$ -	\$ 50,000				
72 Water Capital SCADA Master Plan Implementation	049 - Water Capital	\$ -	\$ 50,000				
73 Water Capital Tower Master Plan (Downtown Towers)	049 - Water Capital	\$ -	\$ 25,000				
74 Water Capital Walk Behind Concrete Saw	049 - Water Capital	\$ 3,500	\$ -				
75 Water GIS Software	050 - Water	\$ 50	\$ -				
76 Water Prior Year Purchase Orders	050 - Water	\$ 39,438	\$ -				
77 Water Tower	050 - Water	\$ 108,813	\$ -				

Five Year Capital Improvement Plan

DEPARTMENT - PROJECT	FUNDING INFORMATION	FYE ESTIMATES FOR 2014-15	YEAR 1 2015-16	YEAR 2 2016-17	YEAR 3 2017-18	YEAR 4 2018-19	YEAR 5 2019-20
78 Water Tower Sport Park Construction	050 - Water	\$ 114,671	\$ -				
79 Water Tower Sports Park Other Improvements	050 - Water	\$ 805,578	\$ -				
79 Water Transfer To Water Capital (Fund 049)	050 - Water	\$ 184,500	\$ -				
80 Residential Blue Containers	Solid Waste Enterprise			\$ 10,000		\$ 10,000	
81 Parks Stadium Bleachers Replacement & Repair	General Fund			\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
82 ADA Transition Plan	LTF Article 8			\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
83 Parks 60" Deck Mower	General Fund			\$ 15,000		\$ 15,000	
84 Digital printer for sign fabrication	LTF Article 8			\$ 15,000			
85 Organic Waste Bins	Solid Waste Enterprise			\$ 20,000			
86 Transfer Switch	Water Enterprise Capital Set-Aside			\$ 20,000			
87 Vehicles	LTF Article 8			\$ 25,000		\$ 25,000	\$ 25,000
88 Solid Waste bin transport trailer	Solid Waste Enterprise			\$ 25,000			
89 Water Well #6A Electrical Upgrade	Water Enterprise			\$ 30,000			
90 Sewer vehicle	Sewer Enterprise			\$ 30,000			
91 Fleet Maintenance service vehicle	Equipment Shop			\$ 35,000			
92 Water Department building/shop/yard Fund-CVTC	Water Enterprise			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
93 Water SCADA Master Plan Implementation	Water Enterprise Capital Set-Aside			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
94 Water GAC carbon media replacement	Water Enterprise Capital Set-Aside			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
95 Sewer SCADA Master Plan Implementation	Sewer Enterprise SRF Set-Aside			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
96 Standby Generator	Water Enterprise Capital Set-Aside			\$ 100,000			
97 San Joaquin Circle (N. of Manning)	Vehicle Impact Fees			\$ 200,000			
98 Water Main Replacement/upgrades	Water Enterprise Capital Set-Aside			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
99 Refuse truck replacement fund	Solid Waste Enterprise Capital Set-Aside			\$ 325,000		\$ 350,000	
100 Baker Olson Scraper	LTF Article 8				\$ 15,000		
101 Sewer 6" mobile pump	Sewer Enterprise SRF Set-Aside				\$ 15,000		
102 Solid Waste Commercial Blue Bins	Solid Waste Enterprise				\$ 20,000		
103 Water Well #12 Electrical Upgrade	Water Enterprise				\$ 30,000		
104 Paint Booth	Equipment Shop				\$ 30,000		
105 Water Vehicle Replacement Fund	Water Enterprise				\$ 35,000		\$ 35,000
106 Back-up pump at headworks	Sewer Enterprise				\$ 40,000		
107 Striper (truck mounted)	LTF Article 8				\$ 60,000		
108 Olson Ave.(Reed to Kings River Road) street rehab.	Vehicle Impact Fees				\$ 200,000		
109 Water Sports Park Water Tower Inspection	Water Enterprise					\$ 25,000	
110 Water Well #11 Electrical Upgrade	Water Enterprise					\$ 30,000	
111 Solid Waste work order vehicle	Solid Waste Enterprise Capital Set-Aside					\$ 35,000	
112 Skip Loader	LTF Article 8					\$ 125,000	
113 Shoemaker Ave. (S. Frankwood to S. Hope)	Vehicle Impact Fees					\$ 200,000	
114 Traffic control trailer (Digital)	LTF Article 8						\$ 20,000
115 Water well #10 Electrical Upgrade	Water Enterprise						\$ 30,000
116 Water well #13 Electrical Upgrade	Water Enterprise						\$ 30,000

Five Year Capital Improvement Plan

DEPARTMENT - PROJECT	FUNDING INFORMATION	FYE ESTIMATES FOR 2014-15	YEAR 1 2015-16	YEAR 2 2016-17	YEAR 3 2017-18	YEAR 4 2018-19	YEAR 5 2019-20	
117 Skid Steer	LTF Article 8						\$ 100,000	
118 Loader	LTF Article 8						\$ 125,000	
119 Backhoe	Sewer Enterprise						\$ 125,000	
120 Huntsman Ave. (from Church to Hope)	Vehicle Impact Fees						\$ 200,000	
121 Dump truck	LTF Article 8							
122 Backhoe	LTF Article 8							
Department Total Funded Projects			\$ 3,985,814	\$ 4,563,821	\$ 1,327,000	\$ 922,000	\$ 1,292,000	\$ 1,167,000

1 Graffiti Abatement Trailer	Unfunded		\$ 65,000					
2 Vactor Truck or Trailer	Unfunded		\$ 100,000					
3 Restroom Rehabilitation at Pioneer Park	Unfunded		\$ 130,000					
4 Carports and Solar for Central Valley Transportation Center	Unfunded		\$ 150,000					
5 Rehabilitation of critical condition streets and alleys	Unfunded		\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	
6 Royal Valley Facility Demolition	Unfunded		\$ 600,000					
7 Reed Ave Sewer Main Replacement	Unfunded		\$ 1,000,000					
8 Central Valley Transportation Center Shared Corporation Yard Facility	Unfunded		\$ 8,000,000					
9 Leaf Collector Machine	Unfunded			\$ 75,000				
10 Royal Valley Site Improvements	Unfunded			\$ 500,000				
11 Reed Ave Sewer Main replacement	Unfunded			\$ 550,000				
12 Street Sweeper Solid Waste	Unfunded				\$ 95,000			
Department Total Unfunded Projects			\$ -	\$ 10,545,000	\$ 1,375,000	\$ 345,000	\$ 250,000	\$ 250,000

Five Year Capital Improvement Plan

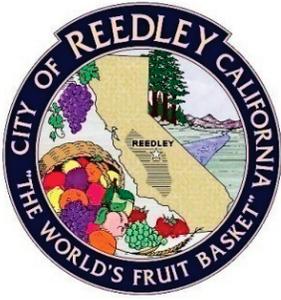
DEPARTMENT - PROJECT	FUNDING INFORMATION	FYE ESTIMATES FOR 2014-15	YEAR 1 2015-16	YEAR 2 2016-17	YEAR 3 2017-18	YEAR 4 2018-19	YEAR 5 2019-20
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Citywide Unfunded Capital Improvement Projects

1	Ponding Basin @ Reed & Floral	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -
2	Sidewalks on East (Jefferson, Grant School)	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -
3	Sidewalks Lincoln, Washington, Jefferson, Duff	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -
4	Sidewalk on D, North, Frankwood (High School, Lincoln School, Grant School)	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -
5	Sidewalk on Myrtle between N Del Altair and N East Avenue	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sidewalk between Carolyn Lane and E Dinuba Avenue (Jefferson School)	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -
7	Signalization @ I Street & 8th. Construction	Unfunded	\$ -	\$ 325,000	\$ -	\$ -	\$ -
8	I St, G St, Dinuba Ave Alignment Project	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -
9	North Ave, 11th St, East Ave Alignment Project	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -
10	Signalization at Tobu Avenue	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -
11	Manning Ave Reconstruction, Reed to Buttonwillow	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -
12	Dinuba Widening Tobu to Zumwalt	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -
13	Sidewalk on E Dinuba Avenue between S Columbia and S Hemlock	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -
14	Reed Ave Sewer Upsizing (between 11th and Olson)	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -
15	East Side Union Pacific Railroad - Shoemake to Reed Sewer Upsizing	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -
16	Buttonwillow Ave UUD, Dinuba to Huntsman	Unfunded	\$ -	\$ -	\$ 1,400,000	\$ -	\$ -
17	Dinuba Ave UUD, Buttonwillow to Traver Creek	Unfunded	\$ -	\$ -	\$ -	\$ 600,000	\$ -
18	Frankwood Ave UUD, North Avenue to NCL	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
19	Community Center - Sidewalk Repair in back of kitchen	Unfunded	\$ -	\$ 3,000	\$ -	\$ -	\$ -
20	Gleaner Van/Truck (used)	Unfunded	\$ -	\$ 10,000	\$ -	\$ -	\$ -
21	Community Center - Wheel Chair lift to Stage in CA Room	Unfunded	\$ -	\$ 8,000	\$ -	\$ -	\$ -
22	Airport - PCN Pavement Report	Unfunded	\$ -	\$ 40,500	\$ -	\$ -	\$ -
23	Airport - Transient apron pavement (southside) Improvements (Design)	Unfunded	\$ -	\$ 148,500	\$ -	\$ -	\$ -
24	Pioneer Park - Restroom Facility	Unfunded	\$ -	\$ 150,000	\$ -	\$ -	\$ -
25	Portable Stage - Mueller Park, Sports Park, & Citizens Park	Unfunded	\$ -	\$ -	\$ 40,000	\$ -	\$ -
26	Old Pool Property - Neighborhood Park	Unfunded	\$ -	\$ -	\$ 300,000	\$ -	\$ -
27	Airport - Transient apron pavement (southside) Imp, Phase 1 (construct)	Unfunded	\$ -	\$ -	\$ 675,000	\$ -	\$ -
28	Airport - Airfield lighting, signage, markings, electrical imp (design)	Unfunded	\$ -	\$ -	\$ -	\$ 171,000	\$ -
29	Airport - Transient apron pavement (southside) Imp, Phase 2 (construct)	Unfunded	\$ -	\$ -	\$ -	\$ 675,000	\$ -
30	Community Center - Walk In Refrigerator Upgrade	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ 25,000
31	Airport - Runway 15-33 Rehabilitation (design)	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ 153,000
32	Airport - Airfield lighting, signage, markings, electrical improvements (construct)	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ 1,710,000
33	SERT Technical Rescue Van	Unfunded	\$ -	\$ 30,000	\$ -	\$ -	\$ -
34	Fire Station New Construction - NE	Unfunded	\$ -	\$ -	\$ -	\$ 450,000	\$ -
35	New Squad Vehicle	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ 250,000
36	Fire Training Facility	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ 3,700,000
37	Mobile Data Replacement Plan	Unfunded	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

Five Year Capital Improvement Plan

DEPARTMENT - PROJECT	FUNDING INFORMATION	FYE ESTIMATES FOR 2014-15	YEAR 1 2015-16	YEAR 2 2016-17	YEAR 3 2017-18	YEAR 4 2018-19	YEAR 5 2019-20
38 Technology Replacement Plan - Internal	Unfunded	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
39 Body Worn Cameras	Unfunded	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -
40 Server Replacement	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -
41 Portable Radio Replacement	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -
42 Duty Weapon Replacement	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
43 Duty Rifle Replacement	Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
44 Graffiti Abatement Trailer	Unfunded	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -
45 Vactor Truck or Trailer	Unfunded	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
46 Restroom Rehabilitation at Pioneer Park	Unfunded	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -
47 Carports and Solar for Central Valley Transportation Center	Unfunded	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
48 Rehabilitation of critical condition streets and alleys	Unfunded	\$ -	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
49 Royal Valley Facility Demolition	Unfunded	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -
50 Reed Ave Sewer Main Replacement	Unfunded	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
51 Central Valley Transportation Center Shared Corporation Yard Facility	Unfunded	\$ -	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -
52 Leaf Collector Machine	Unfunded	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -
53 Royal Valley Site Improvements	Unfunded	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -
54 Reed Ave Sewer Main replacement	Unfunded	\$ -	\$ -	\$ 550,000	\$ -	\$ -	\$ -
55 Street Sweeper Solid Waste	Unfunded	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ -
Total Citywide Unfunded Capital Improvement Projects		\$ -	\$ 10,588,000	\$ 1,732,000	\$ 1,390,000	\$ 1,571,000	\$ 6,148,000



City of Reedley

Debt Service Schedules

Debt Service Schedules Discussion

In February 2015, the City Council adopted a Capital Financing and Debt Management Policy. The policy establishes written guidelines, allowances, and restrictions that guide debt issuance practices, management of a debt portfolio, and adherence to various laws and regulations. The policy, the first of its kind for the City, is viewed favorably by credit ratings agencies and is a recognized Best Practice of the Government Finance Officers Association. During FY 2014-15, Standard & Poor's Ratings Services completed their annual review of the City's Water & Wastewater Revenue Bonds, resulting in the rating on the 2007 Wastewater Revenue Bonds being upgraded from "BBB+" to "A-". In FY 2013-14, the rating of the City's 2007 Water Revenue Bonds was upgraded from "A-" to "A".

**STANDARD
& POOR'S**

The City currently has several debt obligations, of which the specific debt schedules are shown in this section of the budget. Appropriations to service the majority of City debt obligations are included in the Administrative Services Department, with the exception of only the Municipal Airport, found under Community Services, and an outstanding lease for police vehicles, appropriated in the Police Department. All existing City debt service payments for the 2015-16 fiscal year have been fully funded.



The City is in compliance with all bond covenants and existing outstanding obligations are also consistent with the new Capital Financing and Debt Management Policy.



2007 Water Bonds

Year	Principal	Interest	Total
2008	--	\$509,036	\$509,036
2009	\$260,000	\$656,363	\$916,363
2010	\$275,000	\$645,663	\$920,663
2011	\$285,000	\$634,463	\$919,463
2012	\$295,000	\$622,863	\$917,863
2013	\$305,000	\$610,863	\$915,863
2014	\$320,000	\$598,363	\$918,363
2015	\$330,000	\$585,363	\$915,363
2016	\$345,000	\$571,863	\$916,863
2017	\$360,000	\$557,763	\$917,763
2018	\$375,000	\$541,188	\$916,188
2019	\$390,000	\$522,550	\$912,550
2020	\$410,000	\$504,831	\$914,831
2021	\$430,000	\$487,506	\$917,506
2022	\$445,000	\$469,459	\$914,459
2023	\$465,000	\$450,691	\$915,691
2024	\$485,000	\$430,794	\$915,794
2025	\$505,000	\$409,441	\$914,441
2026	\$525,000	\$386,909	\$911,909
2027	\$550,000	\$363,394	\$913,394
2028	\$575,000	\$338,784	\$913,784
2029	\$600,000	\$313,081	\$913,081
2030	\$625,000	\$286,284	\$911,284
2031	\$650,000	\$258,394	\$908,394
2032	\$680,000	\$229,300	\$909,300
2033	\$710,000	\$198,450	\$908,450
2034	\$740,000	\$165,825	\$905,825
2035	\$775,000	\$131,738	\$906,738
2036	\$810,000	\$96,075	\$906,075
2037	\$845,000	\$58,838	\$903,838
2038	\$885,000	\$19,913	\$904,913
TOTAL	\$15,250,000	\$12,656,042	\$27,906,042

2013 Water Meter Financing

2013 Installment Payment Number	2013 Installment Payment Dates	2013 Installment Payment Amount	Amount Attributable to Interest	Amount Attributable to Principal	Purchase Option Price
0	6/13/2013				
1	9/13/2013	\$ 20,858	\$ 2,535	\$ 18,323	\$ 382,827
2	12/13/2013	\$ 20,858	\$ 2,416	\$ 18,442	\$ 363,832
3	3/13/2014	\$ 20,858	\$ 2,296	\$ 18,562	\$ 344,713
4	6/13/2014	\$ 20,858	\$ 2,175	\$ 18,683	\$ 325,469
5	9/13/2014	\$ 20,858	\$ 2,054	\$ 18,804	\$ 306,101
6	12/13/2014	\$ 20,858	\$ 1,932	\$ 18,926	\$ 286,607
7	3/13/2015	\$ 20,858	\$ 1,809	\$ 19,049	\$ 266,986
8	6/13/2015	\$ 20,858	\$ 1,685	\$ 19,173	\$ 247,237
9	9/13/2015	\$ 20,858	\$ 1,560	\$ 19,298	\$ 227,360
10	12/13/2015	\$ 20,858	\$ 1,435	\$ 19,423	\$ 207,354
11	3/13/2016	\$ 20,858	\$ 1,309	\$ 19,550	\$ 187,218
12	6/13/2016	\$ 20,858	\$ 1,181	\$ 19,677	\$ 166,951
13	9/13/2016	\$ 20,858	\$ 1,054	\$ 19,805	\$ 146,552
14	12/13/2016	\$ 20,858	\$ 925	\$ 19,933	\$ 126,021
15	3/13/2017	\$ 20,858	\$ 795	\$ 20,063	\$ 105,356
16	6/13/2017	\$ 20,858	\$ 665	\$ 20,193	\$ 84,557
17	9/13/2017	\$ 20,858	\$ 534	\$ 20,325	\$ 63,623
18	12/13/2017	\$ 20,858	\$ 402	\$ 20,457	\$ 42,553
19	3/13/2018	\$ 20,858	\$ 269	\$ 20,590	\$ 21,345
20	6/13/2018	\$ 20,858	\$ 135	\$ 20,724	-
TOTAL		\$ 417,163	\$ 27,163	\$ 390,000	

2007 Sewer Bonds

Year	Principal	Interest	Total
2008	\$ 75,000	\$ 195,538	\$ 270,538
2009	\$ 75,000	\$ 174,651	\$ 249,651
2010	\$ 80,000	\$ 171,651	\$ 251,651
2011	\$ 80,000	\$ 168,451	\$ 248,451
2012	\$ 85,000	\$ 165,251	\$ 250,251
2013	\$ 90,000	\$ 161,851	\$ 251,851
2014	\$ 90,000	\$ 158,251	\$ 248,251
2015	\$ 95,000	\$ 154,651	\$ 249,651
2016	\$ 100,000	\$ 150,851	\$ 250,851
2017	\$ 105,000	\$ 146,851	\$ 251,851
2018	\$ 105,000	\$ 142,651	\$ 247,651
2019	\$ 110,000	\$ 138,451	\$ 248,451
2020	\$ 115,000	\$ 133,886	\$ 248,886
2021	\$ 120,000	\$ 129,143	\$ 249,143
2022	\$ 125,000	\$ 124,043	\$ 249,043
2023	\$ 130,000	\$ 118,668	\$ 248,668
2024	\$ 135,000	\$ 112,980	\$ 247,980
2025	\$ 145,000	\$ 107,074	\$ 252,074
2026	\$ 150,000	\$ 100,730	\$ 250,730
2027	\$ 155,000	\$ 94,168	\$ 249,168
2028	\$ 165,000	\$ 87,386	\$ 252,386
2029	\$ 170,000	\$ 80,168	\$ 250,168
2030	\$ 175,000	\$ 72,730	\$ 247,730
2031	\$ 185,000	\$ 65,074	\$ 250,074
2032	\$ 195,000	\$ 56,980	\$ 251,980
2033	\$ 200,000	\$ 48,400	\$ 248,400
2034	\$ 210,000	\$ 39,600	\$ 249,600
2035	\$ 220,000	\$ 30,360	\$ 250,360
2036	\$ 230,000	\$ 20,680	\$ 250,680
2037	\$ 240,000	\$ 10,560	\$ 250,560
TOTAL	\$ 4,155,000	\$ 3,361,729	\$ 7,516,729

**STATE OF CALIFORNIA - STATE WATER RESOURCES CONTROL BOARD
STATE REVOLVING FUND PAYMENT SCHEDULE**

Payment Date	Principal	Interest	Total Payment	Ending Balance
8/2/2010	\$ 1,095,187	\$ 652,860	\$ 1,748,047	\$ 26,421,964
8/2/2011	\$ 1,116,460	\$ 634,330	\$ 1,750,790	\$ 25,347,754
8/2/2012	\$ 1,142,444	\$ 608,346	\$ 1,750,790	\$ 24,205,310
8/2/2013	\$ 1,169,862	\$ 580,927	\$ 1,750,790	\$ 23,035,448
8/2/2014	\$ 1,197,939	\$ 552,851	\$ 1,750,790	\$ 21,837,509
8/2/2015	\$ 1,226,689	\$ 524,100	\$ 1,750,790	\$ 20,610,820
8/2/2016	\$ 1,256,130	\$ 494,660	\$ 1,750,790	\$ 19,354,690
8/2/2017	\$ 1,286,277	\$ 464,513	\$ 1,750,790	\$ 18,068,413
8/2/2018	\$ 1,317,148	\$ 433,642	\$ 1,750,790	\$ 16,751,265
8/2/2019	\$ 1,348,759	\$ 402,030	\$ 1,750,790	\$ 15,402,506
8/2/2020	\$ 1,381,129	\$ 369,660	\$ 1,750,790	\$ 14,021,376
8/2/2021	\$ 1,414,277	\$ 336,513	\$ 1,750,790	\$ 12,607,100
8/2/2022	\$ 1,448,219	\$ 302,570	\$ 1,750,790	\$ 11,158,880
8/2/2023	\$ 1,482,976	\$ 267,813	\$ 1,750,790	\$ 9,675,904
8/2/2024	\$ 1,518,568	\$ 232,222	\$ 1,750,790	\$ 8,157,336
8/2/2025	\$ 1,555,014	\$ 195,776	\$ 1,750,790	\$ 6,602,322
8/2/2026	\$ 1,592,334	\$ 158,456	\$ 1,750,790	\$ 5,009,989
8/2/2027	\$ 1,630,550	\$ 120,240	\$ 1,750,790	\$ 3,379,439
8/2/2028	\$ 1,669,683	\$ 81,107	\$ 1,750,790	\$ 1,709,756
8/2/2029	\$ 1,709,756	\$ 41,034	\$ 1,750,790	\$ -
TOTAL	\$ 27,559,401	\$ 7,453,649	\$ 35,013,050	\$ 842,872,182

RDA 2011 TAX EXEMPT BONDS "A" UNINSURED

Date	Principal	Rate	Interest	Periodic Debt Service	Annual Debt Service	Fiscal Debt Service	Fiscal Year
5/1/2011	\$ -	-	\$ 107,200	\$ 107,200	\$ -	\$ 107,200	2011
11/1/2011	\$ -	-	\$ 283,764	\$ 283,764	\$ 390,963		
5/1/2012	\$ -	-	\$ 283,764	\$ 283,764	\$ -	\$ 567,528	2012
11/1/2012	\$ -	-	\$ 283,764	\$ 283,764	\$ 567,528		
5/1/2013	\$ -	-	\$ 283,764	\$ 283,764	\$ -	\$ 567,528	2013
11/1/2013	\$ -	-	\$ 283,764	\$ 283,764	\$ 567,528		
5/1/2014	\$ -	-	\$ 283,764	\$ 283,764	\$ -	\$ 567,528	2014
11/1/2014	\$ 95,000	4.125	\$ 283,764	\$ 378,764	\$ 662,528		
5/1/2015	\$ -		\$ 281,804	\$ 281,804	\$ -	\$ 660,568	2015
11/1/2015	\$ 150,000	4.500	\$ 281,804	\$ 431,804	\$ 713,609		
5/1/2016	\$ -		\$ 278,429	\$ 278,429	\$ -	\$ 710,234	2016
11/1/2016	\$ 160,000	4.875	\$ 278,429	\$ 438,429	\$ 716,859		
5/1/2017	\$ -		\$ 274,529	\$ 274,529	\$ -	\$ 712,959	2017
11/1/2017	\$ 170,000	5.200	\$ 274,529	\$ 444,529	\$ 719,059		
5/1/2018	\$ -		\$ 270,109	\$ 270,109	\$ -	\$ 714,639	2018
11/1/2018	\$ 175,000	5.500	\$ 270,109	\$ 445,109	\$ 715,219		
5/1/2019	\$ -		\$ 265,297	\$ 265,297	\$ -	\$ 710,406	2019
11/1/2019	\$ 190,000	5.750	\$ 265,297	\$ 455,297	\$ 720,594		
5/1/2020	\$ -		\$ 259,834	\$ 259,834	\$ -	\$ 715,131	2020
11/1/2020	\$ 200,000	6.000	\$ 259,834	\$ 459,834	\$ 719,669		
5/1/2021	\$ -		\$ 253,834	\$ 253,834	\$ -	\$ 713,669	2021
11/1/2021	\$ 210,000	6.250	\$ 253,834	\$ 463,834	\$ 717,669		
5/1/2022	\$ -		\$ 247,272	\$ 247,272	\$ -	\$ 711,106	2022
11/1/2022	\$ 225,000	6.875	\$ 247,272	\$ 472,272	\$ 719,544		
5/1/2023	\$ -		\$ 239,538	\$ 239,538	\$ -	\$ 711,809	2023
11/1/2023	\$ 240,000	6.875	\$ 239,538	\$ 479,538	\$ 719,075		
5/1/2024	\$ -		\$ 231,288	\$ 231,288	\$ -	\$ 710,825	2024
11/1/2024	\$ 260,000	6.875	\$ 231,288	\$ 491,288	\$ 722,575		
5/1/2025	\$ -		\$ 222,350	\$ 222,350	\$ -	\$ 713,638	2025
11/1/2025	\$ 210,000	6.875	\$ 222,350	\$ 432,350	\$ 654,700		
5/1/2026	\$ -		\$ 215,131	\$ 215,131	\$ -	\$ 647,481	2026
11/1/2026	\$ 210,000	6.875	\$ 215,131	\$ 425,131	\$ 640,263		
5/1/2027	\$ -		\$ 207,913	\$ 207,913	\$ -	\$ 633,044	2027
11/1/2027	\$ 225,000	7.000	\$ 207,913	\$ 432,913	\$ 640,825		
5/1/2028	\$ -		\$ 200,038	\$ 200,038	\$ -	\$ 632,950	2028
11/1/2028	\$ 240,000	7.000	\$ 200,038	\$ 440,038	\$ 640,075		
5/1/2029	\$ -		\$ 191,638	\$ 191,638	\$ -	\$ 631,675	2029
11/1/2029	\$ 255,000	7.000	\$ 191,638	\$ 446,638	\$ 638,275		
5/1/2030	\$ -		\$ 182,713	\$ 182,713	\$ -	\$ 629,350	2030
11/1/2030	\$ 275,000	7.000	\$ 182,713	\$ 457,713	\$ 640,425		
5/1/2031	\$ -		\$ 173,088	\$ 173,088	\$ -	\$ 630,800	2031
11/1/2031	\$ 295,000	7.000	\$ 173,088	\$ 468,088	\$ 641,175		
5/1/2032	\$ -		\$ 162,763	\$ 162,763	\$ -	\$ 630,850	2032
11/1/2032	\$ 320,000	7.250	\$ 162,763	\$ 482,763	\$ 645,525		
5/1/2033	\$ -		\$ 151,163	\$ 151,163	\$ -	\$ 633,925	2033
11/1/2033	\$ 340,000	7.250	\$ 151,163	\$ 491,163	\$ 642,325		
5/1/2034	\$ -		\$ 138,838	\$ 138,838	\$ -	\$ 630,000	2034
11/1/2034	\$ 365,000	7.250	\$ 138,838	\$ 503,838	\$ 642,675		
5/1/2035	\$ -		\$ 125,606	\$ 125,606	\$ -	\$ 629,444	2035
11/1/2035	\$ 395,000	7.250	\$ 125,606	\$ 520,606	\$ 646,213		
5/1/2036	\$ -		\$ 111,288	\$ 111,288	\$ -	\$ 631,894	2036
11/1/2036	\$ 425,000	7.250	\$ 111,288	\$ 536,288	\$ 647,575		
5/1/2037	\$ -		\$ 95,881	\$ 95,881	\$ -	\$ 632,169	2037
11/1/2037	\$ 455,000	7.250	\$ 95,881	\$ 550,881	\$ 646,763		
5/1/2038	\$ -		\$ 79,388	\$ 79,388	\$ -	\$ 630,269	2038
11/1/2038	\$ 490,000	7.250	\$ 79,388	\$ 569,388	\$ 648,775		
5/1/2039	\$ -		\$ 61,625	\$ 61,625	\$ -	\$ 631,013	2039
11/1/2039	\$ 525,000	7.250	\$ 61,625	\$ 586,625	\$ 648,250		
5/1/2040	\$ -		\$ 42,594	\$ 42,594	\$ -	\$ 629,219	2040
11/1/2040	\$ 565,000	7.250	\$ 42,594	\$ 607,594	\$ 650,188		
5/1/2041	\$ -		\$ 22,113	\$ 22,113	\$ -	\$ 629,706	2041
11/1/2041	\$ 610,000	7.250	\$ 22,113	\$ 632,113	\$ 654,225		
5/1/2042	\$ -				\$ -	\$ 632,113	2042
TOTAL	\$ 8,275,000		\$ 12,065,666	\$ 20,340,666	\$ 20,340,666	\$ 20,340,666	

General Fund to Airport Interfund Loan Hangar Construction

DATE	PAYMENT	INTEREST	PRINCIPAL	BALANCE
2013	\$ -	\$ -	\$ -	353,052
2014	\$ 30,094	\$ 5,296	\$ 24,799	328,254
2015	\$ 30,094	\$ 4,924	\$ 25,170	303,083
2016	\$ 30,094	\$ 4,546	\$ 25,548	277,535
2017	\$ 30,094	\$ 4,163	\$ 25,931	251,604
2018	\$ 30,094	\$ 3,774	\$ 26,320	225,284
2019	\$ 30,094	\$ 3,379	\$ 26,715	198,568
2020	\$ 30,094	\$ 2,979	\$ 27,116	171,452
2021-2026	\$ 180,566	\$ 9,113	\$ 171,453	-
TOTAL	\$ 391,226	\$ 38,174	\$ 353,052	

2012 Police Vehicle Financing

PAYMENT YEAR	RENTAL PAYMENT	INTEREST PORTION	PRINCIPAL PORTION	BALANCE	PURCHASE PRICE
2012	\$ 32,945	\$ 2,530	\$ 30,415	\$ 215,337	\$ 221,797
2013	\$ 65,890	\$ 7,178	\$ 58,712	\$ 156,625	\$ 161,324
2014	\$ 65,890	\$ 4,970	\$ 60,921	\$ 95,705	\$ 98,576
2015	\$ 65,890	\$ 2,678	\$ 63,213	\$ 32,492	\$ 33,467
2016	\$ 32,945	\$ 453	\$ 32,492	\$ -	\$ -
TOTAL	\$ 263,561	\$ 17,809	\$ 245,753		



City of Reedley

Positions & Benefits

Positions & Benefit Discussion

The City has three labor groups; Reedley Public Safety Employees Association (RPOA), General Services Unit employees (GSU), and Unrepresented Management, Professional & Technical employees (Unrepresented). Salary & Benefits are generally set by Memorandum of Understanding (MOU) for the RPOA and GSU groups, an annual salary & benefit resolution for Unrepresented employees, and the Master Salary Table which sets compensation for all employees. The salary & benefit resolution for Unrepresented employees is typically considered and adopted by the City Council with the City's annual budget. MOUs are also generally considered and adopted around the same time as the annual budget unless the MOU is a multi-year agreement.



The purpose of the Position & Benefit Detail pages in this section of the document are to provide additional information to supplement Departmental budget requests with specific information on positions. The following schedules are included in this section:

Summary of Payroll and Benefit Costs by Fund & Department

This schedule presents at a high level, the distribution of personnel costs by Department and/or program, including overtime, fringe benefits, and part-time/temporary labor.



Authorized Full-Time Personnel Position Summary by Department

Details the number of positions, by title, authorized and assigned to each Department. This particular schedule shows changes in the number of positions from the current fiscal year to what is proposed for the next fiscal year.

Full-Time Personnel Time Allocation by Department

This Schedule shows in full detail, the allocation of full-time staff *by Department* to their respective funding sources and program numbers. It is important to note that the total number of positions shown here may not match the number of positions, since not all positions are funded at 100% every year due to vacancies or new positions.



Full-Time Personnel Time Allocation by Expenditure Account

This schedule shows in full detail, the allocation of full-time staff *by fund and program number*. Again, it is important to note that the total number of positions shown here may not match the number of positions since not all positions are funded at 100% every year.

History of Cost of Living Adjustments (COLA) for Labor Groups

Tracked since the 1988-89 fiscal year, this running history shows COLA adjustments for all three labor groups in the City. Additional information can be found in the respective bargaining agreements, salary & benefit resolutions, or Master Salary Tables for a particular year.

Full-Time Staffing Changes for Fiscal Year

The 2015-16 budget anticipates the conversion of the vacant Engineering Assistant position to a Senior Engineering Assistant position with funding for December through June. It is also expected that a Police Sergeant position will be vacated and the position left unfunded and vacant prior to the start of the 2015-16 fiscal year.



Payroll & Benefit Cost Summary For 2015-16

DEPARTMENT	FUND-DEPT	1010 FULL-TIME WAGES	1020 PART-TIME WAGES	1030 OVER-TIME WAGES	1040 F/T FICA COST	1041 P/T FICA COST	1050 CALPERS RETIREMENT COST	1060 F/T HEALTH COVERAGE COST	1062 P/T HEALTH COVERAGE COST	1070 F/T WORK COMP COST	1071 P/T WORK COMP COST	1080 LONG TERM DISABILITY COST	1090 UNIFORM ALLOWANCE WAGES	1095 SPECIAL COMP WAGES	GRAND TOTAL WAGES & BENEFITS
City Council	001-4110	\$ -	\$ 9,000	\$ -	\$ -	\$ 689	\$ -	\$ -	\$ 39,000	\$ -	\$ 44	\$ -	\$ -	\$ -	\$ 48,733
Administration	001-4120	\$ 143,948	\$ -	\$ -	\$ 11,455	\$ -	\$ 21,107	\$ 21,258	\$ -	\$ 1,098	\$ -	\$ 359	\$ -	\$ 5,790	\$ 205,016
Opera House	001-4127	\$ 2,115	\$ -	\$ -	\$ 163	\$ -	\$ 300	\$ 579	\$ -	\$ 66	\$ -	\$ 5	\$ -	\$ 11	\$ 3,238
City Clerk	001-4130	\$ 33,262	\$ -	\$ -	\$ 2,666	\$ -	\$ 4,913	\$ 7,720	\$ -	\$ 256	\$ -	\$ 84	\$ -	\$ 1,590	\$ 50,490
Administrative Services	001-4140	\$ 86,804	\$ -	\$ -	\$ 6,728	\$ -	\$ 11,543	\$ 13,016	\$ -	\$ 645	\$ -	\$ 211	\$ -	\$ 1,144	\$ 120,090
Fire - Administration	001-4300	\$ 91,106	\$ 187,000	\$ -	\$ 7,043	\$ 14,306	\$ 21,542	\$ 14,822	\$ -	\$ 10,593	\$ 14,415	\$ 221	\$ 960	\$ -	\$ 362,007
Fire - CURE	001-4305	\$ 50,148	\$ 5,240	\$ -	\$ 3,913	\$ 401	\$ 7,210	\$ 19,298	\$ -	\$ 1,579	\$ 108	\$ 123	\$ 1,000	\$ -	\$ 89,019
Police - Administration	001-4310	\$ 381,395	\$ -	\$ 3,000	\$ 29,976	\$ -	\$ 128,941	\$ 92,479	\$ -	\$ 25,856	\$ -	\$ 933	\$ 3,790	\$ 3,664	\$ 670,035
Police - Patrol	001-4320	\$ 922,721	\$ -	\$ 120,000	\$ 82,102	\$ -	\$ 306,356	\$ 283,341	\$ -	\$ 77,097	\$ -	\$ 2,288	\$ 16,319	\$ 14,184	\$ 1,824,408
Police - Avoid Grant	001-4322	\$ -	\$ -	\$ 15,000	\$ 1,148	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ 16,897
Police - Investigations	001-4330	\$ 187,459	\$ -	\$ 25,000	\$ 16,588	\$ -	\$ 68,573	\$ 51,833	\$ -	\$ 15,558	\$ -	\$ 460	\$ 2,880	\$ 1,500	\$ 369,852
Police - Calgrip	001-4333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police - Records	001-4340	\$ 110,623	\$ -	\$ 500	\$ 8,779	\$ -	\$ 16,275	\$ 38,449	\$ -	\$ 840	\$ -	\$ 274	\$ 2,880	\$ 750	\$ 179,371
Police - Dispatch	001-4360	\$ 200,543	\$ -	\$ 12,000	\$ 16,909	\$ -	\$ 29,428	\$ 86,070	\$ -	\$ 1,592	\$ -	\$ 502	\$ 5,200	\$ 3,286	\$ 355,528
Police - Community Services	001-4390	\$ 123,497	\$ -	\$ 6,000	\$ 10,184	\$ -	\$ 22,822	\$ 48,087	\$ -	\$ 4,225	\$ -	\$ 305	\$ 2,880	\$ 750	\$ 218,751
Engineering	001-4400	\$ 31,339	\$ -	\$ -	\$ 2,420	\$ -	\$ 4,167	\$ 8,062	\$ -	\$ 779	\$ -	\$ 76	\$ -	\$ 300	\$ 47,144
Planning	001-4410	\$ 22,663	\$ -	\$ -	\$ 1,747	\$ -	\$ 3,220	\$ 1,675	\$ -	\$ 167	\$ -	\$ 55	\$ -	\$ 180	\$ 29,707
Building	001-4420	\$ 97,874	\$ -	\$ -	\$ 7,487	\$ -	\$ 10,143	\$ 24,626	\$ -	\$ 1,926	\$ -	\$ 235	\$ -	\$ -	\$ 142,291
CSD - Administration	001-4610	\$ 78,381	\$ 25,974	\$ -	\$ 6,057	\$ 1,987	\$ 11,161	\$ 16,938	\$ 2,500	\$ 1,995	\$ 128	\$ 190	\$ -	\$ 799	\$ 146,111
CSD - Aquatics	001-4620	\$ 7,519	\$ 28,369	\$ -	\$ 578	\$ 2,170	\$ 1,065	\$ 2,013	\$ -	\$ 222	\$ 587	\$ 18	\$ -	\$ 36	\$ 42,577
CSD - Adult Sports	001-4630	\$ 1,410	\$ 6,185	\$ -	\$ 108	\$ 473	\$ 200	\$ 386	\$ -	\$ 44	\$ 128	\$ 3	\$ -	\$ 7	\$ 8,945
CSD - Preschool	001-4635	\$ 3,047	\$ 28,259	\$ -	\$ 234	\$ 2,162	\$ 431	\$ 745	\$ -	\$ 72	\$ 139	\$ 7	\$ -	\$ 11	\$ 35,107
CSD - Enrichments	001-4640	\$ 9,875	\$ 24,074	\$ -	\$ 760	\$ 1,842	\$ 1,400	\$ 2,456	\$ -	\$ 263	\$ 118	\$ 24	\$ -	\$ 54	\$ 40,865
CSD - Youth Sports	001-4650	\$ 9,409	\$ 20,027	\$ -	\$ 724	\$ 1,532	\$ 1,334	\$ 2,373	\$ -	\$ 259	\$ 414	\$ 23	\$ -	\$ 54	\$ 36,149
CSD - Washington Sponsorship	001-4654	\$ -	\$ 11,592	\$ -	\$ -	\$ 887	\$ -	\$ -	\$ -	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ 12,719
CSD - Save The Child Washington	001-4657	\$ 1,876	\$ 33,532	\$ -	\$ 144	\$ 2,565	\$ 265	\$ 469	\$ -	\$ 47	\$ 694	\$ 5	\$ -	\$ 7	\$ 39,604
CSD - ASES TL Reed	001-4658	\$ 13,827	\$ 137,391	\$ -	\$ 1,061	\$ 10,685	\$ 1,956	\$ 3,341	\$ -	\$ 319	\$ 3,054	\$ 33	\$ -	\$ 47	\$ 171,714
CSD - ASES Washington	001-4659	\$ 4,683	\$ 42,177	\$ -	\$ 359	\$ 3,227	\$ 662	\$ 1,105	\$ -	\$ 101	\$ 873	\$ 11	\$ -	\$ 14	\$ 53,213
CSD - Community Center	001-4660	\$ 21,194	\$ 27,446	\$ -	\$ 1,643	\$ 2,100	\$ 3,027	\$ 4,313	\$ 2,500	\$ 553	\$ 2,448	\$ 52	\$ -	\$ 281	\$ 65,555
CSD - KCUSD Washington Expansion	001-4661	\$ 2,341	\$ 18,756	\$ -	\$ 180	\$ 1,435	\$ 331	\$ 552	\$ -	\$ 51	\$ 1,673	\$ 6	\$ -	\$ 7	\$ 25,331
CSD - KCUSD TL Reed	001-4662	\$ 2,341	\$ 15,839	\$ -	\$ 180	\$ 854	\$ 331	\$ 552	\$ -	\$ 51	\$ 231	\$ 6	\$ -	\$ 7	\$ 20,391
CSD - KCUSD Washington	001-4664	\$ 1,876	\$ 9,243	\$ -	\$ 144	\$ 445	\$ 265	\$ 469	\$ -	\$ 47	\$ 120	\$ 5	\$ -	\$ 7	\$ 12,622
Parks	001-4665	\$ 156,390	\$ 37,500	\$ 500	\$ 12,060	\$ 2,869	\$ 27,327	\$ 72,157	\$ -	\$ 20,669	\$ 3,344	\$ 377	\$ -	\$ 756	\$ 333,948
Government Buildings	001-4670	\$ -	\$ 28,064	\$ -	\$ -	\$ 2,147	\$ -	\$ -	\$ -	\$ -	\$ 2,503	\$ -	\$ -	\$ -	\$ 32,714
CSD - Senior Citizens	001-4685	\$ 33,991	\$ -	\$ -	\$ 2,607	\$ -	\$ 2,623	\$ 2,119	\$ -	\$ 365	\$ -	\$ 82	\$ -	\$ 90	\$ 41,877
GENERAL FUND	001 TOTALS	\$ 2,833,655	\$ 695,668	\$ 182,000	\$ 236,147	\$ 52,773	\$ 708,918	\$ 821,305	\$ 44,000	\$ 168,085	\$ 31,261	\$ 6,972	\$ 35,909	\$ 35,326	\$ 5,852,019

Public Safety Sales Tax Police	003-4307	\$ 383,893	\$ 140,000	\$ 46,000	\$ 34,837	\$ 10,710	\$ 108,285	\$ 108,416	\$ 7,500	\$ 26,126	\$ 6,996	\$ 983	\$ 7,620	\$ 17,872	\$ 899,238
Public Safety Sales Tax Fire	003-4308	\$ 83,996	\$ 54,000	\$ -	\$ 6,505	\$ 4,131	\$ 19,883	\$ 19,916	\$ -	\$ 9,784	\$ 4,163	\$ 204	\$ 1,040	\$ -	\$ 203,622
PSST FUND	003 TOTALS	\$ 467,890	\$ 194,000	\$ 46,000	\$ 41,342	\$ 14,841	\$ 128,168	\$ 128,331	\$ 7,500	\$ 35,910	\$ 11,159	\$ 1,187	\$ 8,660	\$ 17,872	\$ 1,102,860

Gas Tax	005-4430	\$ 380,068	\$ 18,182	\$ 5,500	\$ 29,645	\$ 1,391	\$ 62,599	\$ 143,400	\$ -	\$ 41,797	\$ 1,621	\$ 917	\$ -	\$ 1,950	\$ 687,070
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Payroll & Benefit Cost Summary For 2015-16

DEPARTMENT	FUND-DEPT	1010 FULL-TIME WAGES	1020 PART-TIME WAGES	1030 OVER-TIME WAGES	1040 F/T FICA COST	1041 P/T FICA COST	1050 CALPERS RETIREMENT COST	1060 F/T HEALTH COVERAGE COST	1062 P/T HEALTH COVERAGE COST	1070 F/T WORK COMP COST	1071 P/T WORK COMP COST	1080 LONG TERM DISABILITY COST	1090 UNIFORM ALLOWANCE WAGES	1095 SPECIAL COMP WAGES	GRAND TOTAL WAGES & BENEFITS
Dial A Ride	009-4710	\$ 150,403	\$ 55,438	\$ -	\$ 11,598	\$ 4,241	\$ 26,322	\$ 73,726	\$ 2,500	\$ 13,677	\$ 4,944	\$ 364	\$ -	\$ 1,207	\$ 344,421
LTF Article 8 Transportation	011-4440	\$ 36,774	\$ -	\$ -	\$ 2,813	\$ -	\$ 6,591	\$ 15,396	\$ -	\$ 4,895	\$ -	\$ 88	\$ -	\$ -	\$ 66,558
Senior Citizen Nutrition Program	027-4695	\$ 17,036	\$ -	\$ -	\$ 1,303	\$ -	\$ 1,065	\$ 553	\$ -	\$ 125	\$ -	\$ 41	\$ -	\$ -	\$ 20,123
Landscape Lighting & Maintenance Dist	030-4680	\$ 21,904	\$ 26,613	\$ -	\$ 1,682	\$ 2,036	\$ 3,791	\$ 10,029	\$ -	\$ 2,927	\$ 2,373	\$ 53	\$ -	\$ 84	\$ 71,492
Airport	041-4730	\$ 23,904	\$ 1,500	\$ -	\$ 1,856	\$ 115	\$ 3,420	\$ 4,701	\$ -	\$ 640	\$ 134	\$ 58	\$ -	\$ 360	\$ 36,687
Equipment Shop Internal Service Fund	060-4490	\$ 208,761	\$ 10,000	\$ 3,000	\$ 16,219	\$ 765	\$ 36,745	\$ 55,193	\$ -	\$ 28,088	\$ 892	\$ 502	\$ -	\$ 255	\$ 360,421
COPS Front Line Law Enforcement	075-4370	\$ 76,758	\$ -	\$ 6,000	\$ 6,611	\$ -	\$ 16,316	\$ 26,052	\$ -	\$ 6,298	\$ -	\$ 193	\$ 1,350	\$ 2,314	\$ 141,894
OTHER FUNDS	TOTALS	\$ 915,609	\$ 111,733	\$ 14,500	\$ 71,729	\$ 8,548	\$ 156,850	\$ 329,050	\$ 2,500	\$ 98,447	\$ 9,964	\$ 2,216	\$ 1,350	\$ 6,170	\$ 1,728,665
Water Administrative Services	050-4150	\$ 93,320	\$ 18,914	\$ -	\$ 7,192	\$ 1,447	\$ 12,826	\$ 22,704	\$ -	\$ 689	\$ 93	\$ 226	\$ -	\$ 698	\$ 158,109
Water Engineering	050-4402	\$ 72,358	\$ -	\$ -	\$ 5,581	\$ -	\$ 9,699	\$ 17,124	\$ -	\$ 1,857	\$ -	\$ 175	\$ -	\$ 600	\$ 107,394
Water Public Works	050-4500	\$ 382,463	\$ 31,000	\$ 12,000	\$ 30,281	\$ 2,372	\$ 64,650	\$ 138,090	\$ -	\$ 48,649	\$ 2,765	\$ 921	\$ -	\$ 1,368	\$ 714,558
WATER FUND	050 TOTALS	\$ 548,141	\$ 49,914	\$ 12,000	\$ 43,055	\$ 3,818	\$ 87,174	\$ 177,917	\$ -	\$ 51,196	\$ 2,857	\$ 1,322	\$ -	\$ 2,666	\$ 980,061
Sewer Administrative Services	052-4153	\$ 136,280	\$ 18,914	\$ -	\$ 10,502	\$ 1,447	\$ 17,856	\$ 28,743	\$ -	\$ 1,007	\$ 93	\$ 329	\$ -	\$ 999	\$ 216,170
Sewer Engineering	052-4404	\$ 103,817	\$ -	\$ -	\$ 8,011	\$ -	\$ 13,883	\$ 25,186	\$ -	\$ 2,639	\$ -	\$ 251	\$ -	\$ 900	\$ 154,688
Sewer Public Works	052-4510	\$ 426,412	\$ -	\$ 8,000	\$ 33,475	\$ -	\$ 73,021	\$ 142,203	\$ -	\$ 53,060	\$ -	\$ 1,031	\$ -	\$ 3,171	\$ 740,373
SEWER FUND	052 TOTALS	\$ 666,509	\$ 18,914	\$ 8,000	\$ 51,988	\$ 1,447	\$ 104,760	\$ 196,133	\$ -	\$ 56,706	\$ 93	\$ 1,612	\$ -	\$ 5,070	\$ 1,111,231
Solid Waste Administrative Services	053-4155	\$ 136,280	\$ 18,914	\$ -	\$ 10,502	\$ 1,447	\$ 17,856	\$ 28,743	\$ -	\$ 1,007	\$ 93	\$ 329	\$ -	\$ 999	\$ 216,170
Solid Waste Engineering	053-4406	\$ 88,080	\$ -	\$ -	\$ 6,795	\$ -	\$ 11,790	\$ 21,155	\$ -	\$ 2,248	\$ -	\$ 213	\$ -	\$ 750	\$ 131,032
Solid Waste Public Works	053-4520	\$ 471,534	\$ 10,000	\$ 12,000	\$ 37,046	\$ 765	\$ 80,597	\$ 165,872	\$ -	\$ 59,097	\$ 892	\$ 1,133	\$ -	\$ 726	\$ 839,663
SOLID WASTE FUND	053 TOTALS	\$ 695,895	\$ 28,914	\$ 12,000	\$ 54,343	\$ 2,212	\$ 110,243	\$ 215,770	\$ -	\$ 62,352	\$ 985	\$ 1,676	\$ -	\$ 2,475	\$ 1,186,865
Successor RDA Housing	896-4860	\$ 23,207	\$ -	\$ -	\$ 1,803	\$ -	\$ 3,322	\$ 19	\$ -	\$ 173	\$ -	\$ 57	\$ -	\$ 360	\$ 28,940
Successor RDA Retirement	897-4870	\$ 172,880	\$ -	\$ -	\$ 13,459	\$ -	\$ 24,800	\$ 12,529	\$ -	\$ 1,290	\$ -	\$ 422	\$ -	\$ 3,060	\$ 228,441
RDA SUCCESSOR AGENCY FUNDS	TOTALS	\$ 196,087	\$ -	\$ -	\$ 15,262	\$ -	\$ 28,122	\$ 12,549	\$ -	\$ 1,463	\$ -	\$ 479	\$ -	\$ 3,420	\$ 257,382
GRAND TOTAL - ALL FUNDS		\$ 6,323,785	\$ 1,099,143	\$ 274,500	\$ 513,866	\$ 83,639	\$ 1,324,236	\$ 1,881,056	\$ 54,000	\$ 474,157	\$ 56,319	\$ 15,462	\$ 45,918	\$ 73,000	\$ 12,219,082

Authorized Full-Time Personnel Positions By Department

DEPARTMENT	DIVISION	POSITION TITLE	2013-14	2014-15	2015-16
Administration		City Manager	1	1	1
Administration		Executive Assistant / City Clerk	1	1	1
Departmental Subtotal			2	2	2
Administrative Services		Director of Finance & Administrative Services	1	1	1
Administrative Services		Accounting Manager	1	1	1
Administrative Services		Accountant		1	1
Administrative Services		Management Analyst	1	1	1
Administrative Services		Accounting Technician II	2	3	3
Administrative Services		Accounting Technician I	1	0	0
Departmental Subtotal			6	7	7
Community Development	Building	Community Development Director	1	1	1
Community Development	Building	Building Official	1	1	1
Community Development	Planning	Administrative Assistant	1	1	1
Community Development	Planning	Assistant Planner	0	1	1
Community Development	Engineering	City Engineer	1	1	1
Community Development	Engineering	Administrative Assistant	1	1	1
Community Development	Engineering	Engineering Assistant	1	1	0
Community Development	Engineering	Engineering Technician	1	1	1
Community Development	Engineering	Senior Engineering Assistant	1	1	2
Departmental Subtotal			8	9	9
Community Services		Community Services Director	1	1	1
Community Services		Administrative Assistant	1	1	1
Community Services		Administrative Clerk	1	1	1
Community Services		CSD Superintendent	1	1	1
Community Services		Senior Citizen Coordinator	1	1	1
Community Services		Transit Driver	4	3	3
Departmental Subtotal			9	8	8
Fire		Fire Chief	1	1	1
Fire		Battalion Chief	1	1	1
Fire		Life Safety / Code Officer	1	1	1
Departmental Subtotal			3	3	3
Police		Police Chief	1	1	1
Police		Administrative Assistant	1	1	1
Police		Animal Control Officer	1	1	1
Police		Community Services Officer	3	3	3
Police		Senior Community Services Officer	1	1	1
Police		Dispatcher I	5	5	5
Police		Dispatcher II	1	1	1
Police		Police Lieutenant	2	2	2
Police		Police Officer	19	19	19
Police		Police Records Specialist	3	3	3
Police		Police Corporal	0	0	0
Police		Police Sergeant	8	8	7
Departmental Subtotal			45	45	44

Authorized Full-Time Personnel Positions By Department

DEPARTMENT	DIVISION	POSITION TITLE	2013-14	2014-15	2015-16
Public Works		Public Works Director	1	1	1
Public Works		Administrative Assistant	1	1	1
Public Works	Equipment Shop	Electrician	1	1	1
Public Works	Equipment Shop	Equipment Mechanic	3	3	3
Public Works	Solid Waste	Solid Waste Supervisor	1	1	1
Public Works	Solid Waste	Solid Waste Crew Leader	1	1	1
Public Works	Solid Waste	Solid Waste Operator	7	7	7
Public Works	Solid Waste	Solid Waste Worker	2	1	1
Public Works	Roads / Grounds	Roads & Grounds Supervisor	1	1	1
Public Works	Roads / Grounds	Maintenance Worker I	2	3	3
Public Works	Roads / Grounds	Maintenance Worker II	3	3	3
Public Works	Roads / Grounds	Parks Maintenance Worker I	1	1	1
Public Works	Roads / Grounds	Parks Maintenance Worker II	3	3	3
Public Works	Roads / Grounds	Senior Maintenance Worker	2	1	1
Public Works	Sewer	Waste Water Systems Supervisor	1	1	1
Public Works	Sewer	Sewer Collection System Mtce Worker	2	2	2
Public Works	Sewer	WWTP Operator II	2	2	2
Public Works	Sewer	WWTP Operator III	1	1	1
Public Works	Sewer	WWTP Operator / Lab Tech	1	1	1
Public Works	Sewer	WWTP Maintenance Worker	1	1	1
Public Works	Water	Water Systems Supervisor	1	1	1
Public Works	Water	Senior Water System Specialist	1	2	2
Public Works	Water	Water System Specialist II	1	1	1
Public Works	Water	Water System Specialist I	2	2	2
Public Works	Water	Water Maintenance Worker I	1	1	1
Public Works	Water	Water System Utility Worker	1	1	1
		Departmental Subtotal	44	44	44
TOTAL AUTHORIZED FULL-TIME POSITIONS			117	118	117

Full Time Personnel Time Allocation By Department

DEPARTMENT ~ POSITION ~ EXPENDITURE ACCOUNT

2015-16 BUDGET
ALLOCATED FTE

Administration	2.00
City Manager	1.00
001-4120	0.70
897-4870	0.30
Executive Assistant / City Clerk	1.00
001-4120	0.50
001-4130	0.50
Administrative Services	7.00
Accountant	1.00
001-4140	0.20
050-4150	0.10
052-4153	0.35
053-4155	0.35
Accounting Manager	1.00
001-4140	0.10
050-4150	0.25
052-4153	0.33
053-4155	0.33
Accounting Technician II	3.00
001-4140	0.05
050-4150	0.90
052-4153	1.03
053-4155	1.03
Director of Finance & Administrative Services	1.00
001-4140	0.51
050-4150	0.09
052-4153	0.20
053-4155	0.20
Management Analyst	1.00
001-4140	0.10
050-4150	0.25
052-4153	0.33
053-4155	0.33
Community Development	8.58
Administrative Assistant	2.00
001-4400	0.10
001-4420	1.00
005-4430	0.15
050-4402	0.20
052-4404	0.30
053-4406	0.25
Assistant Planner	1.00
001-4410	0.20
897-4870	0.80
Building Official	1.00
001-4420	0.64

Full Time Personnel Time Allocation By Department

DEPARTMENT ~ POSITION ~ EXPENDITURE ACCOUNT

2015-16 BUDGET
ALLOCATED FTE

050-4402	0.12
052-4404	0.12
053-4406	0.12
City Engineer	1.00
001-4400	0.10
005-4430	0.15
050-4402	0.20
052-4404	0.30
053-4406	0.25
Community Development Director	1.00
001-4410	0.10
896-4860	0.20
897-4870	0.70
Engineering Technician	1.00
001-4400	0.10
005-4430	0.15
050-4402	0.20
052-4404	0.30
053-4406	0.25
Senior Engineering Assistant	1.00
001-4400	0.10
005-4430	0.15
050-4402	0.20
052-4404	0.30
053-4406	0.25
Senior Engineering Assistant (Conversion)	0.58
001-4400	0.06
005-4430	0.09
050-4402	0.12
052-4404	0.17
053-4406	0.15
Community Services	8.00
Administrative Assistant	1.00
001-4610	0.41
001-4620	0.01
001-4635	0.02
001-4640	0.04
001-4650	0.03
001-4657	0.01
001-4658	0.10
001-4659	0.04
001-4660	0.10
001-4665	0.05
001-4685	0.03
009-4710	0.01
041-4730	0.10

Full Time Personnel Time Allocation By Department

DEPARTMENT ~ POSITION ~ EXPENDITURE ACCOUNT

2015-16 BUDGET
ALLOCATED FTE

001-4661	0.02
001-4664	0.01
001-4662	0.02
Administrative Clerk	1.00
009-4710	1.00
Community Services Director	1.00
001-4610	0.38
001-4640	0.01
001-4650	0.01
001-4660	0.15
001-4685	0.05
009-4710	0.20
041-4730	0.20
CSD Superintendent	1.00
001-4127	0.03
001-4610	0.32
001-4620	0.10
001-4630	0.02
001-4635	0.03
001-4640	0.10
001-4650	0.10
001-4657	0.02
001-4658	0.13
001-4659	0.04
001-4660	0.03
009-4710	0.02
001-4661	0.02
001-4664	0.02
001-4662	0.02
Senior Citizen Coordinator	1.00
001-4685	0.62
027-4695	0.38
Transit Driver	3.00
009-4710	3.00
Fire	3.00
Battalion Chief	1.00
003-4308	1.00
Fire Chief	1.00
001-4300	0.96
003-4308	0.04
Life Safety / Code Officer	1.00
001-4305	1.00
Police	44.00
Administrative Assistant	1.00
001-4310	1.00
Animal Control Officer	1.00

Full Time Personnel Time Allocation By Department

DEPARTMENT ~ POSITION ~ EXPENDITURE ACCOUNT

2015-16 BUDGET
ALLOCATED FTE

001-4390	0.96
003-4307	0.04
Community Services Officer	3.00
001-4390	1.92
003-4307	1.08
Dispatcher I	5.00
001-4360	4.80
003-4307	0.20
Dispatcher II	1.00
001-4360	0.40
003-4307	0.60
Police Chief	1.00
001-4310	0.96
003-4307	0.04
Police Lieutenant	2.00
001-4310	1.57
003-4307	0.08
075-4370	0.35
Police Officer	19.00
001-4320	12.48
001-4330	1.92
003-4307	3.60
075-4370	1.00
Police Records Specialist	3.00
001-4340	2.88
003-4307	0.12
Police Sergeant	7.00
001-4310	1.26
001-4320	3.84
001-4330	0.96
003-4307	0.94
Senior Community Services Officer	1.00
003-4307	1.00
Public Works	44.00
Administrative Assistant	1.00
005-4430	0.25
050-4500	0.20
052-4510	0.28
053-4520	0.28
Collection System Maintenance Worker	2.00
052-4510	2.00
Electrician	1.00
060-4490	1.00
Equipment Mechanic	3.00
060-4490	3.00
Maintenance Worker I	4.00

Full Time Personnel Time Allocation By Department

DEPARTMENT ~ POSITION ~ EXPENDITURE ACCOUNT

2015-16 BUDGET
ALLOCATED FTE

005-4430	2.20
030-4680	0.20
050-4500	0.20
052-4510	0.20
053-4520	0.20
011-4440	1.00
Maintenance Worker II	3.00
005-4430	3.00
Parks Maintenance Worker I	1.00
001-4665	1.00
Parks Maintenance Worker II	3.00
001-4665	2.70
030-4680	0.30
Public Works Director	1.00
005-4430	0.25
050-4500	0.20
052-4510	0.28
053-4520	0.28
Roads & Grounds Supervisor	1.00
001-4665	0.25
005-4430	0.70
030-4680	0.05
Senior Maintenance Worker	1.00
005-4430	1.00
Senior Water System Specialist	2.00
050-4500	2.00
Solid Waste Crew Leader	1.00
053-4520	1.00
Solid Waste Operator	7.00
053-4520	7.00
Solid Waste Supervisor	1.00
053-4520	1.00
Solid Waste Worker	1.00
053-4520	1.00
Waste Water Systems Supervisor	1.00
052-4510	0.75
060-4490	0.25
Water System Specialist I	2.00
050-4500	2.00
Water System Specialist II	1.00
050-4500	1.00
Water System Supervisor	1.00
050-4500	1.00
Water System Utility Worker	1.00
050-4500	1.00
WWTP Maintenance Worker	1.00
052-4510	1.00

Full Time Personnel Time Allocation By Department

DEPARTMENT ~ POSITION ~ EXPENDITURE ACCOUNT

2015-16 BUDGET
ALLOCATED FTE

WWTP Operator / Lab Technician	1.00
052-4510	1.00
WWTP Operator II	2.00
052-4510	2.00
WWTP Operator III	1.00
052-4510	1.00
Grand Total	116.58

Time Allocation Deferred due to Delayed Hiring Schedule	0.42
All Full-Time Positions	117.00

Full Time Personnel Allocation By Expenditure Account

EXPENDITURE ACCOUNT ~ DEPARTMENT ~ POSITION

2015-16 BUDGET
ALLOCATED FTE

001-4120	1.20
Administration	1.20
City Manager	0.70
Executive Assistant / City Clerk	0.50
001-4127	0.03
Community Services	0.03
CSD Superintendent	0.03
001-4130	0.50
Administration	0.50
Executive Assistant / City Clerk	0.50
001-4140	0.96
Administrative Services	0.96
Accounting Manager	0.10
Accounting Technician II	0.05
Director of Finance & Administrative Services	0.51
Management Analyst	0.10
Accountant	0.20
001-4300	0.96
Fire	0.96
Fire Chief	0.96
001-4305	1.00
Fire	1.00
Life Safety / Code Officer	1.00
001-4310	4.79
Police	4.79
Administrative Assistant	1.00
Police Chief	0.96
Police Lieutenant	1.57
Police Sergeant	1.26
001-4320	16.32
Police	16.32
Police Officer	12.48
Police Sergeant	3.84
001-4330	2.88
Police	2.88
Police Officer	1.92
Police Sergeant	0.96
001-4340	2.88
Police	2.88
Police Records Specialist	2.88
001-4360	5.20
Police	5.20

Full Time Personnel Allocation By Expenditure Account

EXPENDITURE ACCOUNT ~ DEPARTMENT ~ POSITION

2015-16 BUDGET
ALLOCATED FTE

Dispatcher I	4.80
Dispatcher II	0.40
001-4390	2.88
Police	2.88
Animal Control Officer	0.96
Community Services Officer	1.92
001-4400	0.46
Community Development	0.46
Administrative Assistant	0.10
City Engineer	0.10
Engineering Technician	0.10
Senior Engineering Assistant	0.10
Senior Engineering Assistant (Conversion)	0.06
001-4410	0.30
Community Development	0.30
Assistant Planner	0.20
Community Development Director	0.10
001-4420	1.64
Community Development	1.64
Administrative Assistant	1.00
Building Official	0.64
001-4610	1.11
Community Services	1.11
Administrative Assistant	0.41
Community Services Director	0.38
CSD Superintendent	0.32
001-4620	0.11
Community Services	0.11
Administrative Assistant	0.01
CSD Superintendent	0.10
001-4630	0.02
Community Services	0.02
CSD Superintendent	0.02
001-4635	0.05
Community Services	0.05
Administrative Assistant	0.02
CSD Superintendent	0.03
001-4640	0.15
Community Services	0.15
Administrative Assistant	0.04
Community Services Director	0.01
CSD Superintendent	0.10

Full Time Personnel Allocation By Expenditure Account

EXPENDITURE ACCOUNT ~ DEPARTMENT ~ POSITION

2015-16 BUDGET
ALLOCATED FTE

001-4650	0.14
Community Services	0.14
Administrative Assistant	0.03
Community Services Director	0.01
CSD Superintendent	0.10
001-4657	0.03
Community Services	0.03
Administrative Assistant	0.01
CSD Superintendent	0.02
001-4658	0.23
Community Services	0.23
Administrative Assistant	0.10
CSD Superintendent	0.13
001-4659	0.08
Community Services	0.08
Administrative Assistant	0.04
CSD Superintendent	0.04
001-4660	0.28
Community Services	0.28
Administrative Assistant	0.10
Community Services Director	0.15
CSD Superintendent	0.03
001-4661	0.04
Community Services	0.04
Administrative Assistant	0.02
CSD Superintendent	0.02
001-4662	0.04
Community Services	0.04
Administrative Assistant	0.02
CSD Superintendent	0.02
001-4664	0.03
Community Services	0.03
Administrative Assistant	0.01
CSD Superintendent	0.02
001-4665	4.00
Public Works	3.95
Parks Maintenance Worker I	1.00
Parks Maintenance Worker II	2.70
Roads & Grounds Supervisor	0.25
Community Services	0.05
Administrative Assistant	0.05
001-4685	0.70

Full Time Personnel Allocation By Expenditure Account

EXPENDITURE ACCOUNT ~ DEPARTMENT ~ POSITION

2015-16 BUDGET
ALLOCATED FTE

Community Services	0.70
Administrative Assistant	0.03
Community Services Director	0.05
Senior Citizen Coordinator	0.62
003-4307	7.70
Police	7.70
Animal Control Officer	0.04
Community Services Officer	1.08
Dispatcher I	0.20
Dispatcher II	0.60
Police Chief	0.04
Police Lieutenant	0.08
Police Officer	3.60
Police Records Specialist	0.12
Police Sergeant	0.94
Senior Community Services Officer	1.00
003-4308	1.04
Fire	1.04
Fire Chief	0.04
Battalion Chief	1.00
005-4430	8.09
Community Development	0.69
Administrative Assistant	0.15
City Engineer	0.15
Engineering Technician	0.15
Senior Engineering Assistant	0.15
Senior Engineering Assistant (Conversion)	0.09
Public Works	7.40
Administrative Assistant	0.25
Maintenance Worker I	2.20
Maintenance Worker II	3.00
Public Works Director	0.25
Roads & Grounds Supervisor	0.70
Senior Maintenance Worker	1.00
009-4710	4.23
Community Services	4.23
Administrative Assistant	0.01
Administrative Clerk	1.00
Community Services Director	0.20
CSD Superintendent	0.02
Transit Driver	3.00
011-4440	1.00
Public Works	1.00
Maintenance Worker I	1.00

Full Time Personnel Allocation By Expenditure Account

EXPENDITURE ACCOUNT ~ DEPARTMENT ~ POSITION

2015-16 BUDGET
ALLOCATED FTE

027-4695	0.38
Community Services	0.38
Senior Citizen Coordinator	0.38
030-4680	0.55
Public Works	0.55
Maintenance Worker I	0.20
Parks Maintenance Worker II	0.30
Roads & Grounds Supervisor	0.05
041-4730	0.30
Community Services	0.30
Administrative Assistant	0.10
Community Services Director	0.20
050-4150	1.59
Administrative Services	1.59
Accounting Manager	0.25
Accounting Technician II	0.90
Director of Finance & Administrative Services	0.09
Management Analyst	0.25
Accountant	0.10
050-4402	1.04
Community Development	1.04
Administrative Assistant	0.20
Building Official	0.12
City Engineer	0.20
Engineering Technician	0.20
Senior Engineering Assistant	0.20
Senior Engineering Assistant (Conversion)	0.12
050-4500	7.60
Public Works	7.60
Administrative Assistant	0.20
Maintenance Worker I	0.20
Public Works Director	0.20
Senior Water System Specialist	2.00
Water System Specialist I	2.00
Water System Supervisor	1.00
Water System Utility Worker	1.00
Water System Specialist II	1.00
052-4153	2.23
Administrative Services	2.23
Accounting Manager	0.33
Accounting Technician II	1.03
Director of Finance & Administrative Services	0.20
Management Analyst	0.33

Full Time Personnel Allocation By Expenditure Account

EXPENDITURE ACCOUNT ~ DEPARTMENT ~ POSITION

2015-16 BUDGET
ALLOCATED FTE

Accountant	0.35
052-4404	1.49
Community Development	1.49
Administrative Assistant	0.30
Building Official	0.12
City Engineer	0.30
Engineering Technician	0.30
Senior Engineering Assistant	0.30
Senior Engineering Assistant (Conversion)	0.17
052-4510	8.50
Public Works	8.50
Administrative Assistant	0.28
Collection System Maintenance Worker	2.00
Maintenance Worker I	0.20
Public Works Director	0.28
Waste Water Systems Supervisor	0.75
WWTP Maintenance Worker	1.00
WWTP Operator II	2.00
WWTP Operator III	1.00
WWTP Operator / Lab Technician	1.00
053-4155	2.23
Administrative Services	2.23
Accounting Manager	0.33
Accounting Technician II	1.03
Director of Finance & Administrative Services	0.20
Management Analyst	0.33
Accountant	0.35
053-4406	1.27
Community Development	1.27
Administrative Assistant	0.25
Building Official	0.12
City Engineer	0.25
Engineering Technician	0.25
Senior Engineering Assistant	0.25
Senior Engineering Assistant (Conversion)	0.15
053-4520	10.75
Public Works	10.75
Administrative Assistant	0.28
Maintenance Worker I	0.20
Public Works Director	0.28
Solid Waste Operator	7.00
Solid Waste Supervisor	1.00
Solid Waste Worker	1.00
Solid Waste Crew Leader	1.00

Full Time Personnel Allocation By Expenditure Account

EXPENDITURE ACCOUNT ~ DEPARTMENT ~ POSITION

2015-16 BUDGET
ALLOCATED FTE

060-4490	4.25
Public Works	4.25
Electrician	1.00
Equipment Mechanic	3.00
Waste Water Systems Supervisor	0.25
075-4370	1.35
Police	1.35
Police Lieutenant	0.35
Police Officer	1.00
896-4860	0.20
Community Development	0.20
Community Development Director	0.20
897-4870	1.80
Administration	0.30
City Manager	0.30
Community Development	1.50
Assistant Planner	0.80
Community Development Director	0.70
Grand Total	116.58

Time Allocation Deferred due to Delayed Hiring Schedule	0.42
All Full-Time Positions	117.00

History of Cost Of Living Adjustments (COLA) for Labor Groups

Fiscal Year	Reedley Public Safety Association	General Services Unit	Unrepresented	CPI*	CPI Period	Notes
1988-89	3% - 3%	3% - 3%	3% - 3%	4.4%		COLA given in July & January
1989-90	3% - 3%	3% - 3%	3% - 3%	4.6%		COLA given in July & January
1990-91	6.0%	6.0%	6.0%	6.1%		
1991-92	3% - 3%	0.0%	3% - 3%	3.1%		Take Back of 1 Holiday for Unrepresented Group - GSU received 0% Cola & kept Holiday
1992-93	3.0%	3.0%	3.0%	2.9%		
1993-94	0.0%	0.0%	0.0%	2.7%		
1994-95	2.5%	2.5%	2.5%	2.7%		
1995-96	0.0%	0.0%	0.0%	2.5%		
1996-97	2.0%	2.0%	2.0%	3.3%		
1997-98	2.0%	2.0%	2.0%	1.9%	Jan 97 to Jan 98	
1998-99	Reclassification - 1.9%	Reclassification - 1.9%	Reclassification - 1.9%	1.3%	Jan 98 to Jan 99	Reclassification Study Implemented
1999-00	1.5%	1.5%	1.5%	2.0%	Jan 99 to Jan 00	
2000-01	2.0%	2.0%	2.0%	3.9%	Jan 00 to Jan 01	
2001-02	Reclassification - 3%	Reclassification - 3%	Reclassification - 3%	1.9%	Jan 01 to Jan 02	Reclassification Study Implemented
2002-03	2.0%	2.0%	2.0%	1.7%	Jan 02 to Jan 03	
2003-04	2.0%	2.0%	2.0%	1.9%	Jan 03 to Jan 04	
2004-05	2.0%	2.0%	2.0%	3.0%	Jan 04 to Jan 05	
2005-06	5.0%	4.0%	4.0%	2.8%	Jan 05 to Jan 06	4% For Unrepresented / GSU and 5% for RPOA
2006-07	0.0%	4.0%	4.0%	2.7%	Jan 06 to Jan 07	4% For Unrepresented / GSU and 0% for RPOA due to Safety CalPERS Retirement Upgrade
2007-08	4.0%	4.0%	4.0%	4.0%	Jan 07 to Jan 08	
2008-09	0.0%	0.0%	0.0%	-0.5%	Jan 08 to Jan 09	
2009-10	0.0%	0.0%	0.0%	2.1%	Jan 09 to Jan 10	
2010-11	0.0%	0.0%	0.0%	1.2%	Jan 10 to Jan 11	
2011-12	-4.0% Wage Suspension	-2.0% Wage Suspension	Medical Pick-up	2.6%		GSU 40 Hour Unpaid Furlough, Unrepresented 40 Hour Unpaid Furlough & Medical Contribution
2011-12	-4.0% Continued Wages	-2.0% 40 Hour Furlough	-2.0% 40 Hour Furlough			Unrepresented 40 Hour Unpaid Furlough
2012-13	0.0%	Discontinue -2.0% Wage Suspension. Continue -2.0% 40	0.0%	2.7%		RPOA roll-over 2011-12 concessions, GSU discontinue 2.0% salary deduction (40 hour furlough continues), Unrepresented 40 hour furlough continues
2013-14	Restore 4.0% Wage Suspension	1.0% COLA	Discontinue Employer Medical Pick-up	2.7%	July 13 to June 14	RPOA & GSU Two-Year MOUs / Removal of specific reference to CalPERS as City's medical provider
2013-14		Discontinue -2.0% 40 Hr Furlough	Discontinue -2.0% 40 Hr Furlough			
2013-14			5.0% COLA & 3.50% Pension Contribution effective Jan 1, 2014			Jan 1, 2014 Unrepresented 5.0% COLA & 3.50% pension contribution was equivalent in take-home pay to a 1.0% COLA
2014-15	2.0% COLA paid from PSST	2.0%	5.0% COLA & 3.50% Pension Contribution effective Jan 1, 2015	2.2%		RPOA & GSU Two-Year MOUs; Jan 1, 2015 Unrepresented 5.0% COLA & 3.5% pension contribution was equivalent in take-home pay to a 1.0% COLA
2015-16	4.5% COLA & 3.0% Pension Contribution effective July 1, 2015	9.5% COLA & 7.0% Pension Contribution effective July 1, 2015		2.8%		RPOA & GSU Three-Year MOUs beginning July 1, 2015

* CPI Based upon B/C CPI-U January to January



City of Reedley

Master Salary Tables

Master Salary Tables

The annual adoption of the City's Master Salary Table is in accordance with Section 36506 of the Government Code of the State of California that requires the City Council, by Resolution or Ordinance, to establish the compensation for all appointive officers and employees. Title 2, Section 570.5 and 571 of the California Code of Regulations requires that the adopted pay schedule be publicly available.

Summary of Changes

The Master Salary Tables are four separate schedules for each employee group classified as Unrepresented, Reedley Public Safety Employees Association (RPOA), General Services Unit (GSU), and Part-Time Employees. The Master Salary Tables presented in the proposed budget for the RPOA and GSU reflect the most recent salary revisions contained in the Memorandum of Understandings as adopted for both groups on June 9, 2015 and effective July 1, 2015 through June 30, 2018. The following discussion of changes for the employee groups deals specifically with the salary & position information shown in the salary tables. For additional detail on the salary & benefit packages in their entirety, please refer to the specific MOUs with the RPOA and GSU labor groups, and Resolution 2015-059 for the Unrepresented Group, as adopted on June 9, 2015.

Unrepresented Group

- All full-time positions reflect the 5.0% cost of living increase (COLA) that was effective January 1, 2015, adopted by the City Council on November 25, 2014. This action included amending the Unrepresented Employee Salary & Benefit Resolution for employees to begin contributing 100% (or 7.0%) of the 'employee' share of pension contributions. The net result (after factoring in wage dependent deductions) was an approximate 1.0% COLA to employees.
- There are no proposed changes to any individual positions for 2015-16.

Reedley Public Safety Employees Association Group (RPOA)

- The City and RPOA have completed labor negotiations, resulting in a three-year Agreement that will result in a 4.50% COLA for all covered employees with an offsetting 3.0% pension contribution in 2015-16.
- In 2016-17, covered employees will again receive a 4.50% COLA with an increase in employee pension contributions to 6.0% of pensionable wages.
- In 2017-18, the Sworn and non-Sworn employees of the Association Sworn employees receive differing COLAs and changes to pension contributions. The Sworn members of the Association will again receive a 4.50% COLA with an increase in employee pension contributions to 9.0% of pensionable wages, or 100% of the Safety employee share of pension contributions. The non-Sworn members of the Association will receive a 2.50% COLA with an increase in employee pension contributions to 7.0% of pensionable wages, or 100% of the Miscellaneous employee share of pension contributions.

General Services Unit Group (GSU)

- The City and GSU have completed labor negotiations, resulting in a three-year Agreement that will result in a 9.50% COLA for all covered employees with an offsetting 7.0% pension contribution in 2015-16, or 100% of the employee share of pension contributions.
- In 2016-17, covered employees will receive a 2.00% COLA with no additional changes to employee pension contributions as covered employees will already be contributing 100% of the employee share of pension contributions.
- In 2017-18, covered employees will receive a 2.00% COLA.

Part-Time Employees

- New part-time classifications for Office Assistant, Laborer, and Mechanic Assistant have been added. There are a handful of part-time employees who are currently in classifications that are used for full-time positions. With the changes to sick leave provisions in AB 1522 (sick leave for part-time positions) and upcoming impacts from the Affordable Care Act, it is important to have part-time employees in separate classifications for purposes of benefit accruals and contributions. The handful of part-time employees in full-time job title classifications will be moved into the new part-time job title classifications. In addition, pay range changes are reflected for an assortment of Community Services Department positions to reflect the increase in California minimum wage.

Salary Table - Unrepresented Positions

RANGE	POSITION		STEP A	STEP B	STEP C	STEP D	STEP E
37-U	Fire Administrative Clerk	Hourly	\$16.1180	\$16.9239	\$17.7701	\$18.6586	\$19.5915
		Bi-weekly	\$1,289	\$1,354	\$1,422	\$1,493	\$1,567
		Monthly	\$2,794	\$2,933	\$3,080	\$3,234	\$3,396
		Annual	\$33,525	\$35,202	\$36,962	\$38,810	\$40,750
38-U	Accounting Technician I	Hourly	\$16.5209	\$17.3470	\$18.2143	\$19.1250	\$20.0813
		Bi-weekly	\$1,322	\$1,388	\$1,457	\$1,530	\$1,607
		Monthly	\$2,864	\$3,007	\$3,157	\$3,315	\$3,481
		Annual	\$34,364	\$36,082	\$37,886	\$39,780	\$41,769
39-U		Hourly	\$16.9339	\$17.7806	\$18.6697	\$19.6032	\$20.5833
		Bi-weekly	\$1,355	\$1,422	\$1,494	\$1,568	\$1,647
		Monthly	\$2,935	\$3,082	\$3,236	\$3,398	\$3,568
		Annual	\$35,223	\$36,984	\$38,833	\$40,775	\$42,813
40-U		Hourly	\$17.3573	\$18.2252	\$19.1364	\$20.0932	\$21.0979
		Bi-weekly	\$1,389	\$1,458	\$1,531	\$1,607	\$1,688
		Monthly	\$3,009	\$3,159	\$3,317	\$3,483	\$3,657
		Annual	\$36,103	\$37,908	\$39,804	\$41,794	\$43,884
41-U	Tourism / Event Coordinator Recreation Coordinator (FLSA Exempt)	Hourly	\$17.7912	\$18.6808	\$19.6148	\$20.5956	\$21.6253
		Bi-weekly	\$1,423	\$1,494	\$1,569	\$1,648	\$1,730
		Monthly	\$3,084	\$3,238	\$3,400	\$3,570	\$3,748
		Annual	\$37,006	\$38,856	\$40,799	\$42,839	\$44,981
42-U	Accounting Technician II Administrative Assistant Economic Development Specialist	Hourly	\$18.2360	\$19.1478	\$20.1052	\$21.1105	\$22.1660
		Bi-weekly	\$1,459	\$1,532	\$1,608	\$1,689	\$1,773
		Monthly	\$3,161	\$3,319	\$3,485	\$3,659	\$3,842
		Annual	\$37,931	\$39,827	\$41,819	\$43,910	\$46,105
43-U	CAD Technician Senior Citizens Coordinator (FLSA Exempt)	Hourly	\$18.6919	\$19.6265	\$20.6078	\$21.6382	\$22.7201
		Bi-weekly	\$1,495	\$1,570	\$1,649	\$1,731	\$1,818
		Monthly	\$3,240	\$3,402	\$3,572	\$3,751	\$3,938
		Annual	\$38,879	\$40,823	\$42,864	\$45,008	\$47,258
44-U	Building Permit Technician	Hourly	\$19.1592	\$20.1172	\$21.1230	\$22.1792	\$23.2881
		Bi-weekly	\$1,533	\$1,609	\$1,690	\$1,774	\$1,863
		Monthly	\$3,321	\$3,487	\$3,661	\$3,844	\$4,037
		Annual	\$39,851	\$41,844	\$43,936	\$46,133	\$48,439
45-U	Life Safety / Code Officer	Hourly	\$19.6382	\$20.6201	\$21.6511	\$22.7337	\$23.8703
		Bi-weekly	\$1,571	\$1,650	\$1,732	\$1,819	\$1,910
		Monthly	\$3,404	\$3,574	\$3,753	\$3,941	\$4,138
		Annual	\$40,847	\$42,890	\$45,034	\$47,286	\$49,650
46-U		Hourly	\$20.1291	\$21.1356	\$22.1924	\$23.3020	\$24.4671
		Bi-weekly	\$1,610	\$1,691	\$1,775	\$1,864	\$1,957
		Monthly	\$3,489	\$3,664	\$3,847	\$4,039	\$4,241
		Annual	\$41,869	\$43,962	\$46,160	\$48,468	\$50,892
47-U		Hourly	\$20.6324	\$21.6640	\$22.7472	\$23.8845	\$25.0788
		Bi-weekly	\$1,651	\$1,733	\$1,820	\$1,911	\$2,006
		Monthly	\$3,576	\$3,755	\$3,943	\$4,140	\$4,347
		Annual	\$42,915	\$45,061	\$47,314	\$49,680	\$52,164
48-U		Hourly	\$21.1482	\$22.2056	\$23.3159	\$24.4817	\$25.7057
		Bi-weekly	\$1,692	\$1,776	\$1,865	\$1,959	\$2,056
		Monthly	\$3,666	\$3,849	\$4,041	\$4,243	\$4,456
		Annual	\$43,988	\$46,188	\$48,497	\$50,922	\$53,468
49-U	Engineering Technician Building Inspector I Executive Assistant / Deputy City Clerk (FLSA Exempt)	Hourly	\$21.6769	\$22.7607	\$23.8988	\$25.0937	\$26.3484
		Bi-weekly	\$1,734	\$1,821	\$1,912	\$2,007	\$2,108
		Monthly	\$3,757	\$3,945	\$4,142	\$4,350	\$4,567
		Annual	\$45,088	\$47,342	\$49,709	\$52,195	\$54,805
50-U		Hourly	\$22.2188	\$23.3297	\$24.4962	\$25.7210	\$27.0071
		Bi-weekly	\$1,778	\$1,866	\$1,960	\$2,058	\$2,161
		Monthly	\$3,851	\$4,044	\$4,246	\$4,458	\$4,681
		Annual	\$46,215	\$48,526	\$50,952	\$53,500	\$56,175

Salary Table - Unrepresented Positions

RANGE	POSITION		STEP A	STEP B	STEP C	STEP D	STEP E
51-U	Assistant Planner (FLSA Exempt) Management Analyst (FLSA Exempt) Accountant (FLSA Exempt)	Hourly	\$22,7743	\$23,9130	\$25,1086	\$26,3641	\$27,6823
		Bi-weekly	\$1,822	\$1,913	\$2,009	\$2,109	\$2,215
		Monthly	\$3,948	\$4,145	\$4,352	\$4,570	\$4,798
		Annual	\$47,370	\$49,739	\$52,226	\$54,837	\$57,579
52-U	Building Inspector II	Hourly	\$23,3436	\$24,5108	\$25,7364	\$27,0232	\$28,3743
		Bi-weekly	\$1,867	\$1,961	\$2,059	\$2,162	\$2,270
		Monthly	\$4,046	\$4,249	\$4,461	\$4,684	\$4,918
		Annual	\$48,555	\$50,982	\$53,532	\$56,208	\$59,019
53-U		Hourly	\$23,9272	\$25,1236	\$26,3798	\$27,6988	\$29,0837
		Bi-weekly	\$1,914	\$2,010	\$2,110	\$2,216	\$2,327
		Monthly	\$4,147	\$4,355	\$4,572	\$4,801	\$5,041
		Annual	\$49,769	\$52,257	\$54,870	\$57,613	\$60,494
54-U		Hourly	\$24,5254	\$25,7517	\$27,0393	\$28,3912	\$29,8108
		Bi-weekly	\$1,962	\$2,060	\$2,163	\$2,271	\$2,385
		Monthly	\$4,251	\$4,464	\$4,687	\$4,921	\$5,167
		Annual	\$51,013	\$53,563	\$56,242	\$59,054	\$62,006
55-U	Engineering Assistant	Hourly	\$25,1385	\$26,3955	\$27,7152	\$29,1010	\$30,5561
		Bi-weekly	\$2,011	\$2,112	\$2,217	\$2,328	\$2,444
		Monthly	\$4,357	\$4,575	\$4,804	\$5,044	\$5,296
		Annual	\$52,288	\$54,903	\$57,648	\$60,530	\$63,557
56-U	Engineering Assistant II	Hourly	\$25,7670	\$27,0554	\$28,4081	\$29,8285	\$31,3200
		Bi-weekly	\$2,061	\$2,164	\$2,273	\$2,386	\$2,506
		Monthly	\$4,466	\$4,690	\$4,924	\$5,170	\$5,429
		Annual	\$53,595	\$56,275	\$59,089	\$62,043	\$65,146
57-U	Associate Planner Senior Building Inspector City Clerk (FLSA Exempt) Executive Assistant / City Clerk (FLSA Exempt)	Hourly	\$26,4112	\$27,7317	\$29,1183	\$30,5742	\$32,1030
		Bi-weekly	\$2,113	\$2,219	\$2,329	\$2,446	\$2,568
		Monthly	\$4,578	\$4,807	\$5,047	\$5,300	\$5,565
		Annual	\$54,935	\$57,682	\$60,566	\$63,594	\$66,774
58-U	Solid Waste Supervisor (FLSA Exempt)	Hourly	\$27,0715	\$28,4250	\$29,8463	\$31,3386	\$32,9055
		Bi-weekly	\$2,166	\$2,274	\$2,388	\$2,507	\$2,632
		Monthly	\$4,692	\$4,927	\$5,173	\$5,432	\$5,704
		Annual	\$56,309	\$59,124	\$62,080	\$65,184	\$68,443
59-U	Community Services Superintendent (FLSA Exempt)	Hourly	\$27,7482	\$29,1357	\$30,5924	\$32,1221	\$33,7282
		Bi-weekly	\$2,220	\$2,331	\$2,447	\$2,570	\$2,698
		Monthly	\$4,810	\$5,050	\$5,303	\$5,568	\$5,846
		Annual	\$57,716	\$60,602	\$63,632	\$66,814	\$70,155
60-U		Hourly	\$28,4420	\$29,8640	\$31,3573	\$32,9251	\$34,5714
		Bi-weekly	\$2,275	\$2,389	\$2,509	\$2,634	\$2,766
		Monthly	\$4,930	\$5,176	\$5,435	\$5,707	\$5,992
		Annual	\$59,159	\$62,117	\$65,223	\$68,484	\$71,908
61-U	Senior Engineering Assistant	Hourly	\$29,1530	\$30,6107	\$32,1412	\$33,7482	\$35,4357
		Bi-weekly	\$2,332	\$2,449	\$2,571	\$2,700	\$2,835
		Monthly	\$5,053	\$5,306	\$5,571	\$5,850	\$6,142
		Annual	\$60,638	\$63,670	\$66,854	\$70,196	\$73,706
62-U	Senior Planner	Hourly	\$29,8818	\$31,3759	\$32,9447	\$34,5919	\$36,3215
		Bi-weekly	\$2,391	\$2,510	\$2,636	\$2,767	\$2,906
		Monthly	\$5,180	\$5,438	\$5,710	\$5,996	\$6,296
		Annual	\$62,154	\$65,262	\$68,525	\$71,951	\$75,549
63-U	Roads & Grounds Supervisor (FLSA Exempt) Water System Supervisor (FLSA Exempt)	Hourly	\$30,6289	\$32,1603	\$33,7683	\$35,4567	\$37,2296
		Bi-weekly	\$2,450	\$2,573	\$2,701	\$2,837	\$2,978
		Monthly	\$5,309	\$5,574	\$5,853	\$6,146	\$6,453
		Annual	\$63,708	\$66,893	\$70,238	\$73,750	\$77,438
64-U	Associate Engineer Capital Projects / Airport Manager (FLSA Exempt) Public Works Manager (FLSA Exempt) City Building Official (FLSA Exempt)	Hourly	\$31,3946	\$32,9643	\$34,6125	\$36,3432	\$38,1603
		Bi-weekly	\$2,512	\$2,637	\$2,769	\$2,907	\$3,053
		Monthly	\$5,442	\$5,714	\$6,000	\$6,299	\$6,614
		Annual	\$65,301	\$68,566	\$71,994	\$75,594	\$79,373

Salary Table - Unrepresented Positions

RANGE	POSITION		STEP A	STEP B	STEP C	STEP D	STEP E
65-U	Wastewater System Supervisor	Hourly	\$32.1795	\$33.7884	\$35.4779	\$37.2517	\$39.1143
		Bi-weekly	\$2,574	\$2,703	\$2,838	\$2,980	\$3,129
		Monthly	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780
		Annual	\$66,933	\$70,280	\$73,794	\$77,484	\$81,358
66-U		Hourly	\$32.9839	\$34.6331	\$36.3648	\$38.1830	\$40.0922
		Bi-weekly	\$2,639	\$2,771	\$2,909	\$3,055	\$3,207
		Monthly	\$5,717	\$6,003	\$6,303	\$6,618	\$6,949
		Annual	\$68,607	\$72,037	\$75,639	\$79,421	\$83,392
67-U		Hourly	\$33.8085	\$35.4990	\$37.2739	\$39.1376	\$41.0945
		Bi-weekly	\$2,705	\$2,840	\$2,982	\$3,131	\$3,288
		Monthly	\$5,860	\$6,153	\$6,461	\$6,784	\$7,123
		Annual	\$70,322	\$73,838	\$77,530	\$81,406	\$85,477
68-U	Human Resources Manager (FLSA Exempt) City Planner (FLSA Exempt) Accounting Manager (FLSA Exempt)	Hourly	\$34.6538	\$36.3864	\$38.2058	\$40.1161	\$42.1219
		Bi-weekly	\$2,772	\$2,911	\$3,056	\$3,209	\$3,370
		Monthly	\$6,007	\$6,307	\$6,622	\$6,953	\$7,301
		Annual	\$72,080	\$75,684	\$79,468	\$83,441	\$87,613
69-U		Hourly	\$35.5201	\$37.2961	\$39.1609	\$41.1190	\$43.1749
		Bi-weekly	\$2,842	\$2,984	\$3,133	\$3,290	\$3,454
		Monthly	\$6,157	\$6,465	\$6,788	\$7,127	\$7,484
		Annual	\$73,882	\$77,576	\$81,455	\$85,527	\$89,804
70-U		Hourly	\$36.4081	\$38.2285	\$40.1399	\$42.1469	\$44.2543
		Bi-weekly	\$2,913	\$3,058	\$3,211	\$3,372	\$3,540
		Monthly	\$6,311	\$6,626	\$6,958	\$7,305	\$7,671
		Annual	\$75,729	\$79,515	\$83,491	\$87,666	\$92,049
71-U		Hourly	\$37.3183	\$39.1842	\$41.1434	\$43.2006	\$45.3606
		Bi-weekly	\$2,985	\$3,135	\$3,291	\$3,456	\$3,629
		Monthly	\$6,469	\$6,792	\$7,132	\$7,488	\$7,863
		Annual	\$77,622	\$81,503	\$85,578	\$89,857	\$94,350
72-U	Community Services Director (FLSA Exempt)	Hourly	\$38.2513	\$40.1638	\$42.1720	\$44.2806	\$46.4946
		Bi-weekly	\$3,060	\$3,213	\$3,374	\$3,542	\$3,720
		Monthly	\$6,630	\$6,962	\$7,310	\$7,675	\$8,059
		Annual	\$79,563	\$83,541	\$87,718	\$92,104	\$96,709
73-U	City Engineer (FLSA Exempt)	Hourly	\$39.2075	\$41.1679	\$43.2263	\$45.3876	\$47.6570
		Bi-weekly	\$3,137	\$3,293	\$3,458	\$3,631	\$3,813
		Monthly	\$6,796	\$7,136	\$7,493	\$7,867	\$8,261
		Annual	\$81,552	\$85,629	\$89,911	\$94,406	\$99,127
74-U		Hourly	\$40.1877	\$42.1971	\$44.3070	\$46.5223	\$48.8484
		Bi-weekly	\$3,215	\$3,376	\$3,545	\$3,722	\$3,908
		Monthly	\$6,966	\$7,314	\$7,680	\$8,064	\$8,467
		Annual	\$83,590	\$87,770	\$92,159	\$96,766	\$101,605
75-U		Hourly	\$41.1924	\$43.2520	\$45.4146	\$47.6854	\$50.0697
		Bi-weekly	\$3,295	\$3,460	\$3,633	\$3,815	\$4,006
		Monthly	\$7,140	\$7,497	\$7,872	\$8,265	\$8,679
		Annual	\$85,680	\$89,964	\$94,462	\$99,186	\$104,145
76-U		Hourly	\$42.2222	\$44.3333	\$46.5500	\$48.8775	\$51.3214
		Bi-weekly	\$3,378	\$3,547	\$3,724	\$3,910	\$4,106
		Monthly	\$7,319	\$7,684	\$8,069	\$8,472	\$8,896
		Annual	\$87,822	\$92,213	\$96,824	\$101,665	\$106,748
77-U		Hourly	\$43.2778	\$45.4417	\$47.7138	\$50.0995	\$52.6044
		Bi-weekly	\$3,462	\$3,635	\$3,817	\$4,008	\$4,208
		Monthly	\$7,501	\$7,877	\$8,270	\$8,684	\$9,118
		Annual	\$90,018	\$94,519	\$99,245	\$104,207	\$109,417
78-U	Director of Finance & Administrative Services (FLSA Exempt) Public Works Director (FLSA Exempt) Community Development Director (FLSA Exempt)	Hourly	\$44.3597	\$46.5777	\$48.9066	\$51.3519	\$53.9195
		Bi-weekly	\$3,549	\$3,726	\$3,913	\$4,108	\$4,314
		Monthly	\$7,689	\$8,073	\$8,477	\$8,901	\$9,346
		Annual	\$92,268	\$96,882	\$101,726	\$106,812	\$112,153

Salary Table - Unrepresented Positions

RANGE	POSITION		STEP A	STEP B	STEP C	STEP D	STEP E
79-U	Hourly		\$45.4687	\$47.7422	\$50.1293	\$52.6357	\$55.2675
	Bi-weekly		\$3,637	\$3,819	\$4,010	\$4,211	\$4,421
	Monthly		\$7,881	\$8,275	\$8,689	\$9,124	\$9,580
	Annual		\$94,575	\$99,304	\$104,269	\$109,482	\$114,956
80-U	Hourly		\$46.6054	\$48.9357	\$51.3825	\$53.9516	\$56.6492
	Bi-weekly		\$3,728	\$3,915	\$4,111	\$4,316	\$4,532
	Monthly		\$8,078	\$8,482	\$8,906	\$9,352	\$9,819
	Annual		\$96,939	\$101,786	\$106,876	\$112,219	\$117,830
81-U	Hourly		\$47.7706	\$50.1591	\$52.6671	\$55.3004	\$58.0654
	Bi-weekly		\$3,822	\$4,013	\$4,213	\$4,424	\$4,645
	Monthly		\$8,280	\$8,694	\$9,129	\$9,585	\$10,065
	Annual		\$99,363	\$104,331	\$109,548	\$115,025	\$120,776
82-U	Hourly		\$48.9648	\$51.4131	\$53.9837	\$56.6829	\$59.5171
	Bi-weekly		\$3,917	\$4,113	\$4,319	\$4,535	\$4,761
	Monthly		\$8,487	\$8,912	\$9,357	\$9,825	\$10,316
	Annual		\$101,847	\$106,939	\$112,286	\$117,901	\$123,796
83-U	Hourly		\$50.1890	\$52.6984	\$55.3333	\$58.1000	\$61.0050
	Bi-weekly		\$4,015	\$4,216	\$4,427	\$4,648	\$4,880
	Monthly		\$8,699	\$9,134	\$9,591	\$10,071	\$10,574
	Annual		\$104,393	\$109,613	\$115,093	\$120,848	\$126,890
84-U	Hourly		\$51.4437	\$54.0159	\$56.7167	\$59.5525	\$62.5301
	Bi-weekly		\$4,115	\$4,321	\$4,537	\$4,764	\$5,002
	Monthly		\$8,917	\$9,363	\$9,831	\$10,322	\$10,839
	Annual		\$107,003	\$112,353	\$117,971	\$123,869	\$130,063
85-U	Assistant City Manager (FLSA Exempt)	Hourly	\$52.7298	\$55.3663	\$58.1346	\$61.0413	\$64.0934
	Bi-weekly		\$4,218	\$4,429	\$4,651	\$4,883	\$5,127
	Monthly		\$9,140	\$9,597	\$10,077	\$10,580	\$11,110
	Annual		\$109,678	\$115,162	\$120,920	\$126,966	\$133,314
86-U	Hourly		\$54.0480	\$56.7504	\$59.5880	\$62.5674	\$65.6957
	Bi-weekly		\$4,324	\$4,540	\$4,767	\$5,005	\$5,256
	Monthly		\$9,368	\$9,837	\$10,329	\$10,845	\$11,387
	Annual		\$112,420	\$118,041	\$123,943	\$130,140	\$136,647
City Manager (FLSA Exempt)	Hourly						CONTRACT
	Bi-weekly						CONTRACT
	Monthly						CONTRACT
	Annual						CONTRACT

Salary Table - Reedley Public Safety Association

RANGE	POSITION		STEP A	STEP B	STEP C	STEP D	STEP E
34-P	Police Records Specialist	Hourly	\$14.4707	\$15.1943	\$15.9540	\$16.7517	\$17.5893
		Bi-weekly	\$1,158	\$1,216	\$1,276	\$1,340	\$1,407
		Monthly	\$2,508	\$2,634	\$2,765	\$2,904	\$3,049
		Annual	\$30,099	\$31,604	\$33,184	\$34,844	\$36,586
37-P	Community Services Officer Dispatcher I	Hourly	\$15.5831	\$16.3622	\$17.1803	\$18.0393	\$18.9413
		Bi-weekly	\$1,247	\$1,309	\$1,374	\$1,443	\$1,515
		Monthly	\$2,701	\$2,836	\$2,978	\$3,127	\$3,283
		Annual	\$32,413	\$34,033	\$35,735	\$37,522	\$39,398
41-P	Dispatcher II Senior Community Services Officer Animal Control Officer	Hourly	\$17.2003	\$18.0603	\$18.9633	\$19.9115	\$20.9071
		Bi-weekly	\$1,376	\$1,445	\$1,517	\$1,593	\$1,673
		Monthly	\$2,981	\$3,130	\$3,287	\$3,451	\$3,624
		Annual	\$35,777	\$37,565	\$39,444	\$41,416	\$43,487
46-P	Police Records & Com Supervisor	Hourly	\$19.4611	\$20.4342	\$21.4559	\$22.5287	\$23.6551
		Bi-weekly	\$1,557	\$1,635	\$1,716	\$1,802	\$1,892
		Monthly	\$3,373	\$3,542	\$3,719	\$3,905	\$4,100
		Annual	\$40,479	\$42,503	\$44,628	\$46,860	\$49,203
50-P	Police Officer	Hourly	\$21.3758	\$22.4446	\$23.5668	\$24.7451	\$25.9824
		Bi-weekly	\$1,710	\$1,796	\$1,885	\$1,980	\$2,079
		Monthly	\$3,705	\$3,890	\$4,085	\$4,289	\$4,504
		Annual	\$44,462	\$46,685	\$49,019	\$51,470	\$54,043
51-P	Police Corporal	Hourly	\$22.4585	\$23.5814	\$24.7604	\$25.9985	\$27.2984
		Bi-weekly	\$1,797	\$1,887	\$1,981	\$2,080	\$2,184
		Monthly	\$3,893	\$4,087	\$4,292	\$4,506	\$4,732
		Annual	\$46,714	\$49,049	\$51,502	\$54,077	\$56,781
57-P	Police Sergeant	Hourly	\$26.0295	\$27.3310	\$28.6976	\$30.1325	\$31.6391
		Bi-weekly	\$2,082	\$2,186	\$2,296	\$2,411	\$2,531
		Monthly	\$4,512	\$4,737	\$4,974	\$5,223	\$5,484
		Annual	\$54,141	\$56,849	\$59,691	\$62,675	\$65,809
64-P		Hourly	\$30.3527	\$31.8704	\$33.4639	\$35.1371	\$36.8939
		Bi-weekly	\$2,428	\$2,550	\$2,677	\$2,811	\$2,952
		Monthly	\$5,261	\$5,524	\$5,800	\$6,090	\$6,395
		Annual	\$63,134	\$66,290	\$69,605	\$73,085	\$76,739
66-P	Fire Battalion Chief (FLSA Exempt)	Hourly	\$31.8891	\$33.4835	\$35.1577	\$36.9156	\$38.7614
		Bi-weekly	\$2,551	\$2,679	\$2,813	\$2,953	\$3,101
		Monthly	\$5,527	\$5,804	\$6,094	\$6,399	\$6,719
		Annual	\$66,329	\$69,646	\$73,128	\$76,784	\$80,624
67-P	Police Lieutenant (FLSA Exempt)	Hourly	\$32.6864	\$34.3207	\$36.0367	\$37.8386	\$39.7305
		Bi-weekly	\$2,615	\$2,746	\$2,883	\$3,027	\$3,178
		Monthly	\$5,666	\$5,949	\$6,246	\$6,559	\$6,887
		Annual	\$67,988	\$71,387	\$74,956	\$78,704	\$82,639
74-P	Fire Chief (FLSA Exempt)	Hourly	\$38.8534	\$40.7961	\$42.8359	\$44.9777	\$47.2266
		Bi-weekly	\$3,108	\$3,264	\$3,427	\$3,598	\$3,778
		Monthly	\$6,735	\$7,071	\$7,425	\$7,796	\$8,186
		Annual	\$80,815	\$84,856	\$89,099	\$93,554	\$98,231
77-P	Police Chief (FLSA Exempt)	Hourly	\$41.8412	\$43.9333	\$46.1299	\$48.4364	\$50.8582
		Bi-weekly	\$3,347	\$3,515	\$3,690	\$3,875	\$4,069
		Monthly	\$7,252	\$7,615	\$7,996	\$8,396	\$8,815
		Annual	\$87,030	\$91,381	\$95,950	\$100,748	\$105,785

Salary Table - General Services Unit

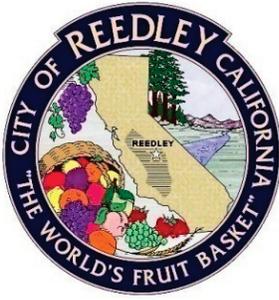
RANGE	POSITION		STEP A	STEP B	STEP C	STEP D	STEP E
27-G	Transit Driver Building Maintenance Worker I	Hourly	\$13.2058	\$13.8661	\$14.5594	\$15.2874	\$16.0517
		Bi-weekly	\$1,056	\$1,109	\$1,165	\$1,223	\$1,284
		Monthly	\$2,289	\$2,403	\$2,524	\$2,650	\$2,782
		Annual	\$27,468	\$28,841	\$30,284	\$31,798	\$33,388
30-G	Administrative Clerk	Hourly	\$14.2213	\$14.9324	\$15.6790	\$16.4629	\$17.2861
		Bi-weekly	\$1,138	\$1,195	\$1,254	\$1,317	\$1,383
		Monthly	\$2,465	\$2,588	\$2,718	\$2,854	\$2,996
		Annual	\$29,580	\$31,059	\$32,612	\$34,243	\$35,955
31-G	Parks Maintenance Worker I	Hourly	\$14.5767	\$15.3055	\$16.0708	\$16.8743	\$17.7180
		Bi-weekly	\$1,166	\$1,224	\$1,286	\$1,350	\$1,417
		Monthly	\$2,527	\$2,653	\$2,786	\$2,925	\$3,071
		Annual	\$30,319	\$31,835	\$33,427	\$35,099	\$36,853
33-G	Building Maintenance Worker II	Hourly	\$14.9415	\$15.6886	\$16.4730	\$17.2966	\$18.1615
		Bi-weekly	\$1,195	\$1,255	\$1,318	\$1,384	\$1,453
		Monthly	\$2,590	\$2,719	\$2,855	\$2,998	\$3,148
		Annual	\$31,078	\$32,632	\$34,264	\$35,977	\$37,776
34-G	Maintenance Worker I (Water, WWTP, Streets) Solid Waste Worker Water System Utility Worker WWTP Maintenance Worker	Hourly	\$15.3142	\$16.0799	\$16.8839	\$17.7281	\$18.6145
		Bi-weekly	\$1,225	\$1,286	\$1,351	\$1,418	\$1,489
		Monthly	\$2,654	\$2,787	\$2,927	\$3,073	\$3,227
		Annual	\$31,854	\$33,446	\$35,119	\$36,874	\$38,718
36-G	Parks Maintenance Worker II WWTP Operator Trainee	Hourly	\$16.0897	\$16.8941	\$17.7388	\$18.6258	\$19.5571
		Bi-weekly	\$1,287	\$1,352	\$1,419	\$1,490	\$1,565
		Monthly	\$2,789	\$2,928	\$3,075	\$3,228	\$3,390
		Annual	\$33,466	\$35,140	\$36,897	\$38,742	\$40,679
38-G	Maintenance Worker II Solid Waste Operator Street Sweeper Operator	Hourly	\$16.9046	\$17.7498	\$18.6373	\$19.5692	\$20.5476
		Bi-weekly	\$1,352	\$1,420	\$1,491	\$1,566	\$1,644
		Monthly	\$2,930	\$3,077	\$3,230	\$3,392	\$3,562
		Annual	\$35,162	\$36,920	\$38,766	\$40,704	\$42,739
40-G	Senior Parks Maintenance Worker Water Systems Specialist I WWTP Operator I WWTP Operator-In-Training / Lab Tech Trainee	Hourly	\$17.7606	\$18.6486	\$19.5810	\$20.5601	\$21.5881
		Bi-weekly	\$1,421	\$1,492	\$1,566	\$1,645	\$1,727
		Monthly	\$3,079	\$3,232	\$3,394	\$3,564	\$3,742
		Annual	\$36,942	\$38,789	\$40,729	\$42,765	\$44,903
42-G	Senior Maintenance Worker Senior Building Maintenance Worker Sewer Collection System Maintenance Worker Solid Waste Crew Leader	Hourly	\$18.6592	\$19.5922	\$20.5718	\$21.6004	\$22.6804
		Bi-weekly	\$1,493	\$1,567	\$1,646	\$1,728	\$1,814
		Monthly	\$3,234	\$3,396	\$3,566	\$3,744	\$3,931
		Annual	\$38,811	\$40,752	\$42,789	\$44,929	\$47,175
44-G	Water Systems Specialist II WWTP Operator II WWTP Operator / Lab Tech	Hourly	\$19.6037	\$20.5838	\$21.6130	\$22.6937	\$23.8284
		Bi-weekly	\$1,568	\$1,647	\$1,729	\$1,815	\$1,906
		Monthly	\$3,398	\$3,568	\$3,746	\$3,934	\$4,130
		Annual	\$40,776	\$42,814	\$44,955	\$47,203	\$49,563
45-G	Equipment Mechanic Electrician	Hourly	\$20.0938	\$21.0985	\$22.1534	\$23.2611	\$24.4241
		Bi-weekly	\$1,608	\$1,688	\$1,772	\$1,861	\$1,954
		Monthly	\$3,483	\$3,657	\$3,840	\$4,032	\$4,234
		Annual	\$41,795	\$43,885	\$46,079	\$48,383	\$50,802
46-G	Environmental Compliance Officer Heavy Equipment Mechanic	Hourly	\$20.5965	\$21.6264	\$22.7077	\$23.8431	\$25.0352
		Bi-weekly	\$1,648	\$1,730	\$1,817	\$1,907	\$2,003
		Monthly	\$3,570	\$3,749	\$3,936	\$4,133	\$4,339
		Annual	\$42,841	\$44,983	\$47,232	\$49,594	\$52,073
48-G	Senior Water System Specialist WWTP Operator II / Senior Lab Tech WWTP Operator III	Hourly	\$21.6389	\$22.7208	\$23.8569	\$25.0497	\$26.3022
		Bi-weekly	\$1,731	\$1,818	\$1,909	\$2,004	\$2,104
		Monthly	\$3,751	\$3,938	\$4,135	\$4,342	\$4,559
		Annual	\$45,009	\$47,259	\$49,622	\$52,103	\$54,709
50-G	Senior Lab Analyst / Environmental Compliance Officer Senior Environmental Compliance Officer	Hourly	\$22.7349	\$23.8717	\$25.0653	\$26.3185	\$27.6345
		Bi-weekly	\$1,819	\$1,910	\$2,005	\$2,105	\$2,211
		Monthly	\$3,941	\$4,138	\$4,345	\$4,562	\$4,790
		Annual	\$47,289	\$49,653	\$52,136	\$54,743	\$57,480
52-G	Public Works Inspector	Hourly	\$23.8857	\$25.0800	\$26.3340	\$27.6507	\$29.0333
		Bi-weekly	\$1,911	\$2,006	\$2,107	\$2,212	\$2,323
		Monthly	\$4,140	\$4,347	\$4,565	\$4,793	\$5,032
		Annual	\$49,682	\$52,166	\$54,775	\$57,514	\$60,389

Salary Table - Part-Time Employees

RANGE	POSITION		STEP A	STEP B	STEP C	STEP D	STEP E	
CSD	Aquatics Cashier	Hourly	\$10.0000				\$11.0000	
		Bi-weekly	\$640				\$704	
		Monthly	\$1,387				\$1,525	
		Annual	\$16,640				\$18,304	
CSD	Aquatics Lifeguard Enrichment Recreation Leader Youth Sports Umpire / Referee Youth Sports Scorekeeper Adult Sports Scorekeeper Youth or Adult Sports Field / Court Monitor Tiny Tots Recreation Leader River Cashier	Hourly	\$10.0000				\$12.0000	
		Bi-weekly	\$640				\$768	
		Monthly	\$1,387				\$1,664	
		Annual	\$16,640				\$19,968	
CSD	Preschool Teachers Aide Community Center Event Coordinator	Hourly	\$10.0000				\$13.0000	
		Bi-weekly	\$640				\$832	
		Monthly	\$1,387				\$1,803	
		Annual	\$16,640				\$21,632	
CSD	Aquatics Lead Guard	Hourly	\$10.5000				\$12.5000	
		Bi-weekly	\$672				\$800	
		Monthly	\$1,456				\$1,733	
		Annual	\$17,472				\$20,800	
CSD	Aquatics Senior Guard Aquatics Manager	Hourly	\$11.0000				\$13.0000	
		Bi-weekly	\$704				\$832	
		Monthly	\$1,525				\$1,803	
		Annual	\$18,304				\$21,632	
CSD	After School Recreation Leader Enrichment Site Coordinator	Hourly	\$11.0000				\$14.0000	
		Bi-weekly	\$704				\$896	
		Monthly	\$1,525				\$1,941	
		Annual	\$18,304				\$23,296	
CSD	Transit Driver	Hourly	\$11.8200				\$14.3700	
		Bi-weekly	\$756				\$920	
		Monthly	\$1,639				\$1,993	
		Annual	\$19,668				\$23,912	
CSD	Recreation Assistant	Hourly	\$12.0000				\$16.0000	
		Bi-weekly	\$768				\$1,024	
		Monthly	\$1,664				\$2,219	
		Annual	\$19,968				\$26,624	
CSD	After School Assistant Site Coordinator After School Literacy Coordinator	Hourly	\$14.0000				\$17.0000	
		Bi-weekly	\$896				\$1,088	
		Monthly	\$1,941				\$2,357	
		Annual	\$23,296				\$28,288	
CSD	After School Site Coordinator	Hourly	\$18.0000				\$22.0000	
		Bi-weekly	\$1,152				\$1,408	
		Monthly	\$2,496				\$3,051	
		Annual	\$29,952				\$36,608	
CSD	Adult Sports Umpire / Referees (Paid Per Game)	Hourly	\$20.0000				\$30.0000	
		Bi-weekly	\$1,280				\$1,920	
		Monthly	\$2,773				\$4,160	
		Annual	\$33,280				\$49,920	
Police	Reserve Officer Trainee Reserve Officer - Level 2	Hourly	\$11.0000				\$13.0000	
		Bi-weekly	\$704				\$832	
		Monthly	\$1,525				\$1,803	
		Annual	\$18,304				\$21,632	
Police	Reserve Officer - Level 1	Hourly	\$13.0000				\$16.0000	
		Bi-weekly	\$832				\$1,024	
		Monthly	\$1,803				\$2,219	
		Annual	\$21,632				\$26,624	
Police	Contract Reserve Officer (40 hours per week)	Hourly	\$20.0543				\$24.0652	
		Bi-weekly	\$1,604				\$1,925	
		Monthly	\$3,476				\$4,212	

Salary Table - Part-Time Employees

RANGE	POSITION		STEP A	STEP B	STEP C	STEP D	STEP E
		Annual	\$41,713				
All Dept's	Office Assistant	Hourly	\$11.0000				\$15.0000
		Bi-weekly	\$704				\$960
		Monthly	\$1,525				\$2,080
		Annual	\$18,304				\$24,960
All Dept's	Laborer	Hourly	\$13.0000				\$16.0000
		Bi-weekly	\$832				\$1,024
		Monthly	\$1,803				\$2,219
		Annual	\$21,632				\$26,624
Public Works	Mechanic Assistant	Hourly	\$13.0000				\$16.0000
		Bi-weekly	\$832				\$1,024
		Monthly	\$1,803				\$2,219
		Annual	\$21,632				\$26,624



City of Reedley

Financial Policies

Financial Policies

This portion of the Budget Document is intended to give the reader an overview of the City's current Financial Policies. Each Financial Policy has a signed Resolution that gives a detailed summary of how each policy will maintain financial stability within the City's current funds.



- **Fund Balance Policy for City Water, Wastewater & Solid Waste Enterprise Funds ~ Adopted on 02/05/2014**
- **Fund Balance Policy for the General Fund ~ Adopted on 04/08/2014**
- **Capital Financing & Debt Management Policy ~ Adopted on 02/24/2015**
- **Annual Investment Policy ~ Adopted on 04/14/2015**

RESOLUTION NO. 2014-017

CITY OF REEDLEY

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF REEDLEY,
ESTABLISHING A FUND BALANCE POLICY FOR THE WATER,
WASTEWATER & SOLID WASTE ENTERPRISE FUNDS**

WHEREAS, it is essential that a government maintain adequate levels of working capital in its enterprise funds to mitigate current and future risks such as revenue shortfalls and unanticipated expenses, and to ensure stable services and fees; and

WHEREAS, working capital is a crucial consideration in long-term financial planning and credit agencies consider the availability of working capital in their evaluations of continued creditworthiness; and

WHEREAS, the Government Finance Officers Association (GFOA) recommends that local governments adopt a target amount of working capital to maintain in each of their enterprise funds, ideally formally described in a financial policy; and

WHEREAS, Staff has considered numerous factors that could affect available working capital in the Water, Wastewater, & Solid Waste enterprise funds; and

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Reedley in the exercise of its discretion, as follows:

Section 1. Establish a target amount of working capital in the Water, Wastewater, and Solid Waste enterprise funds that is equivalent to 45 days of operating expenditures for each fund, not including capital outlay, debt service payments, or depreciation expense. The value of 45 days of operating expenditures to be held in reserve shall be re-calculated annually every July, at the close of the previous fiscal year.

Section 2. Working capital for purposes of this policy shall be defined as current assets less current liabilities, and shall include both operating and capital set aside funds, if applicable.

Section 3. Staff shall strive to maintain in each enterprise fund, at least 45 days of operating expenditures, including deferring non-critical purchases until cash on hand remaining after the purchase(s) in applicable funds adheres to this policy.

Section 4. In the event that the working capital balance in an enterprise fund falls below the established minimum threshold, staff will develop a plan to replenish the deficit as soon as possible.

Section 5. This Resolution and resulting Financial Policy shall take effect immediately from and after its adoption, and shall remain in effect until amended by the City Council by future resolution.

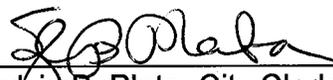
PASSED AND ADOPTED by the City Council for the City of Reedley, California, at a regular meeting thereof on February 25, 2014, by the following vote:

AYES: Soleno, Fast, Betancourt, Rodriguez, Beck.
NOES: None.
ABSENT: None.
ABSTAIN: None.

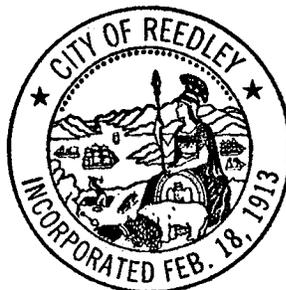


Robert O. Beck, Mayor

ATTEST:



Sylvia B. Plata, City Clerk



FY 2012-13 Water, Wastewater & Solid Waste Enterprise Fund Balance Information

	July 2012	August 2012	September 2012	October 2012	November 2012	December 2012	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013
Water Enterprise Fund												
Cash On Hand	\$ 981,852	\$ 370,257	\$ 408,847	\$ 425,662	\$ 794,249	\$ 648,667	\$ 728,491	\$ 351,567	\$ 547,516	\$ 1,050,502	\$ 951,435	\$ 1,073,495
Working Capital	\$ 549,537	\$ (25,912)	\$ 84,714	\$ (1,485)	\$ 420,628	\$ 296,699	\$ 8,405	\$ (78,835)	\$ 71,934	\$ 599,069	\$ 508,819	\$ 623,885
Adjusted Monthly Expenditures*	\$ 169,937	\$ 193,737	\$ 219,145	\$ 146,735	\$ 152,504	\$ 135,020	\$ 114,784	\$ 131,598	\$ 184,519	\$ 131,127	\$ 167,830	\$ 196,864
Average 12-Month Expenditures	\$ 161,983											
45-Day Reserve	\$ 242,975 <i>Recommended</i>											
90-Day Reserve	\$ 485,950											
Wastewater Enterprise Fund												
Cash On Hand - Capital Reserve Fund	\$ 1,910,576	\$ 1,911,169	\$ 2,021,484	\$ 2,023,499	\$ 2,025,827	\$ 2,159,199	\$ 2,160,332	\$ 2,161,907	\$ 2,331,137	\$ 2,332,543	\$ 2,335,181	\$ 2,398,398
Cash On Hand - Operating Fund	\$ (519,234)	\$ (346,154)	\$ (318,534)	\$ 230,004	\$ 376,705	\$ 214,529	\$ 492,101	\$ 723,439	\$ 797,121	\$ 662,992	\$ 1,017,604	\$ 1,037,964
Working Capital - Operating Fund Only	\$ (409,781)	\$ (313,533)	\$ (223,281)	\$ 375,701	\$ 508,168	\$ 365,077	\$ 648,681	\$ 866,365	\$ 1,404,285	\$ 791,850	\$ 1,111,173	\$ 1,126,871
Adjusted Monthly Expenditures*	\$ 150,132	\$ 180,829	\$ 165,680	\$ 174,565	\$ 186,955	\$ 153,339	\$ 133,111	\$ 111,384	\$ 193,588	\$ 153,629	\$ 142,141	\$ 222,566
Average 12-Month Expenditures	\$ 163,993											
45-Day Reserve	\$ 245,990 <i>Recommended</i>											
90-Day Reserve	\$ 491,980											
Solid Waste Enterprise Fund												
Cash On Hand	\$ 1,059,226	\$ 1,057,776	\$ 1,034,478	\$ 1,032,340	\$ 1,076,064	\$ 1,102,627	\$ 1,111,107	\$ 1,203,139	\$ 213,482	\$ 251,657	\$ 296,908	\$ 325,673
Working Capital	\$ 1,095,155	\$ 1,055,778	\$ 1,090,689	\$ 1,098,036	\$ 1,139,836	\$ 1,150,812	\$ 1,176,384	\$ 1,252,456	\$ 282,530	\$ 320,429	\$ 347,033	\$ 303,061
Adjusted Monthly Expenditures*	\$ 148,393	\$ 222,273	\$ 219,108	\$ 237,985	\$ 207,034	\$ 222,780	\$ 226,032	\$ 189,196	\$ 295,660	\$ 203,451	\$ 210,231	\$ 305,698
Average 12-Month Expenditures	\$ 223,987											
45-Day Reserve	\$ 335,980 <i>Recommended</i>											
90-Day Reserve	\$ 671,960											

* Does NOT include capital outlay, debt service payments or depreciation expense

RESOLUTION NO. 2014-027

CITY OF REEDLEY

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF REEDLEY, ESTABLISHING A FUND BALANCE POLICY FOR THE GENERAL FUND

WHEREAS, It is essential that governments maintain adequate levels of fund balance to mitigate risks, and provide a back-up for revenue shortfalls, working capital, budgetary stabilization, and responding to extreme events; and

WHEREAS, In 2006-07, the City Council authorized the creation of a General Fund Reserve Fund that serves as a "savings account" of the general fund reserves and can only be spent with City Council authority; and

WHEREAS, the City has not previously established a formal fund balance policy for the City's General Fund or General Fund Reserve; and

WHEREAS, The Government Finance Officers Association (GFOA) recommends at a minimum, that general-purpose governments, regardless of size, incorporate in its financial policies that unrestricted fund balance in their general fund be no less than two months of regular general fund operating revenues or regular general fund operating expenditures; and

WHEREAS, The fund balance policy should also establish a transparent strategy to add to or replenish fund balance, including defining the revenue sources that would typically be looked to for this purpose.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Reedley in the exercise of its discretion, as follows:

Section 1. Establish a target amount of 'cash on hand' in the General Fund Reserve fund of no less than two months (60 days) of regular general fund operating expenditures. The value of two months of operating expenditures to be held in the General Fund Reserve fund shall be re-calculated annually every July, at the close of the previous fiscal year. The 'cash on hand' in the General Fund Reserve fund shall be the valuation measure used to determine the reserve fund balance.

Section 2. Typical resources that are appropriate to add to or replenish fund balance include non-recurring revenues and budget surpluses. Year-end surpluses are an especially appropriate source for replenishing fund balance. However, depending upon the City's current or projected financial status, it may be appropriate to defer utilizing these additional resources (for adding to or replenishing the fund balance) if an imminent budgetary shortfall is projected in the current or following fiscal year.

Section 3. All contributions to and uses of the General Fund Reserve shall continue to be approved by the City Council using the annual budget or mid-year budget amendment process.

Section 4. The value of two months (60 days) of operating expenditures is established only as a minimum fund balance reserve. The addition or accumulation of future resources that exceed this target is encouraged, subject to current and projected budgetary status of the City at any given time. Staff and future councils should review this policy periodically to ensure it is meeting expectations and consider relevant economic factors influencing fund balance reserve levels.

Section 5. In the event that the cash on hand in the General Fund Reserve fund falls below the established minimum threshold, staff will develop and present to the Council a plan to replenish the deficit as soon as possible. Generally, fund balances should be replenished within one to three years of use, or as soon as economic conditions allow.

Section 6. Funds in the General Fund Reserve fund cannot be spent without Council approval; however this policy acknowledges and allows the continued use of the Reserve fund balance as a financing "bridge" to ensure stable cash flow in the General Fund during specific months of the fiscal year leading up to the receipt of anticipated/budgeted revenue allocations (e.g. Property Tax, Vehicle License Fees).

Section 7. 100% of interest earnings in the General Fund Reserve fund shall now remain in the fund.

Section 8. This Resolution and resulting Financial Policy shall take effect immediately after its adoption, and shall remain in effect until amended by the City Council by future resolution.

PASSED AND ADOPTED by the City Council for the City of Reedley, California, at a regular meeting thereof on April 8, 2014, by the following vote:

- AYES: Fast, Rodriguez, Betancourt, Soleno, Beck.
- NOES: None.
- ABSENT: None.
- ABSTAIN: None.

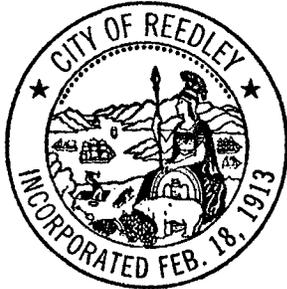


Robert O. Beck, Mayor

ATTEST:



Sylvia B. Plata, City Clerk



FY 2012-13 General Fund & General Fund Reserve Fund Balance Information

	July 2012	August 2012	September 2012	October 2012	November 2012	December 2012	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013
Fund 001 General Fund Cash On Hand	\$ 378,630	\$ (19,438)	\$ (296,685)	\$ (570,743)	\$ (935,297)	\$ (515,160)	\$ 53,294	\$ (158,789)	\$ (458,506)	\$ 69,618	\$ 808,223	\$ 993,908
Fund 002 General Fund Reserve Cash On Hand	\$ 1,006,466	\$ 1,006,622	\$ 1,007,202	\$ 1,007,704	\$ 1,008,283	\$ 1,008,864	\$ 1,009,129	\$ 1,009,497	\$ 1,009,840	\$ 1,010,145	\$ 657,465	\$ 655,322
Total Cash On Hand - General Fund & Reserve	\$ 1,385,096	\$ 987,184	\$ 710,517	\$ 436,961	\$ 72,986	\$ 493,704	\$ 1,062,423	\$ 850,708	\$ 551,334	\$ 1,079,763	\$ 1,465,688	\$ 1,649,230
Fund 001 & 002 Working Capital	\$ 1,478,494	\$ 1,035,285	\$ 810,270	\$ 520,076	\$ 125,537	\$ 446,715	\$ 1,205,155	\$ 967,574	\$ 616,662	\$ 945,328	\$ 1,425,000	\$ 1,402,941
Fund 001 General Fund Monthly Expenditures	\$ 449,692	\$ 647,854	\$ 576,692	\$ 527,392	\$ 694,955	\$ 560,745	\$ 557,738	\$ 549,797	\$ 705,868	\$ 514,314	\$ 508,757	\$ 736,244
Average Monthly Expenditures	\$ 585,837											
60-Day Reserve	\$ 1,171,675											
90-Day Reserve	\$ 1,757,512											

RESOLUTION NO. 2015-017

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF REEDLEY ADOPTING A CAPITAL
FINANCING AND DEBT MANAGEMENT POLICY**

WHEREAS, the City of Reedley wishes to adopt a Capital Financing and Debt Management Policy to establish written guidelines, allowances, and restrictions that guide debt issuance practices, management of a debt portfolio, and adherence to various laws and regulations; and

WHEREAS, this policy is intended to improve the quality of decisions concerning the appropriateness of debt for a particular use, provide guidelines for the structure of debt issuance, and demonstrate a commitment to long-term capital and financial planning; and

WHEREAS, a clearly articulated Capital Financing and Debt Management Policy signals to rating agencies and the capital markets that a government is well managed and therefore likely to meet its debt obligations in a timely manner; and

WHEREAS, the City desires to cultivate and maintain an ongoing ability to incur reasonable debt and other long-term obligations at favorable interest rates for capital improvements, facilities and equipment beneficial to the City and necessary for essential services; and

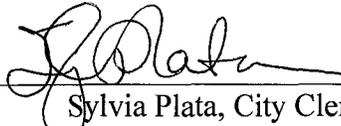
WHEREAS, the City Council desires to adopt a policy providing guidance on the issuance and management of City debt.

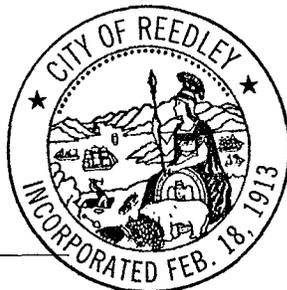
NOW, THEREFORE, BE IT RESOLVED THAT the Capital Financing and Debt Management Policy attached hereto as Exhibit "A" is adopted and shall remain in effect until modified or rescinded by subsequent resolution of the City Council, or by changes to applicable State or Federal law.

This foregoing resolution is hereby adopted this 24th day of February, 2015, by the following vote:

AYES:	Betancourt, Beck, Fast, R�driguez, Soleno.
NOES:	None.
ABSTAIN:	None.
ABSENT:	None.

ATTEST:


Sylvia Plata, City Clerk




Ray Soleno, Mayor

CAPITAL FINANCING AND DEBT MANAGEMENT POLICY

A. Capital Financing

1. The City will consider the use of debt financing only for one-time capital improvement projects or equipment acquisition, and only under the following circumstances:
 - A. When the equipment or project's useful life will exceed the term of the financing.
 - B. When project revenues or specific resources will be sufficient to service the long-term debt.
2. Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures, or equipment acquisitions where the total purchase price is below \$100,000. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation.
3. Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes or developer agreements when benefits can be specifically attributed to users of the facility. Accordingly, development impact fees should be created and implemented at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities.
4. The City will use the following criteria to evaluate pay-as-you-go versus long-term financing in funding capital improvements or equipment acquisition:

Factors Favoring Pay-As-You-Go Financing

- A. Current revenues and adequate fund balances are available or project phasing can be accomplished.
- B. Existing debt levels adversely affect the City's credit rating.
- C. Market conditions are unstable or present difficulties in marketing.

Factors Favoring Long Term Financing

- D. Revenues available for debt service are deemed sufficient and reliable so that long-term financings can be marketed with investment grade credit ratings.
- E. The project securing the financing is of the type, which will support an investment grade credit rating.
- F. Market conditions present favorable interest rates and demand for City financings.
- G. A project is mandated by state or federal requirements, and resources are insufficient or unavailable.
- H. The project is immediately required to meet or relieve capacity needs and current resources are insufficient or unavailable, generally attributed to health & safety.

Exhibit 'A'

- I. The life of the project or asset to be financed is 10 years or longer.

B. Debt Management

1. The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.
2. An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
3. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
4. The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost-effectiveness.
5. The City will monitor all forms of debt annually and report concerns and remedies, if needed, to the Council.
6. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
7. The City will maintain good, ongoing communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).

C. Debt Capacity

1. **General Purpose Debt Capacity.** The City will carefully monitor its levels of general-purpose debt. Because the City's general purpose debt capacity is limited, it is important that the City only use general purpose debt financing for high-priority projects where other financing methods cannot reasonably be used for two key reasons:
 - A. Funds borrowed for a project today are not available to fund other projects tomorrow.
 - B. Funds committed for debt repayment today are not available to fund operations in the future.

In evaluating debt capacity, general-purpose annual debt service payments should generally not exceed 10% of General Fund revenues; and in no case should they exceed 15%. Further, direct debt will not exceed 2% of assessed valuation; and no more than 60% of capital improvement outlays will be funded from long-term financings.

2. **Enterprise Fund Debt Capacity.** The City will set enterprise fund rates at levels needed to fully cover debt service requirements as well as operations, maintenance, administration and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City's rate review and setting process.

D. Land-Based Financings

1. **Public Purpose.** There will be a clearly articulated public purpose in forming an assessment or special tax district in financing public infrastructure improvements. This should include a finding by the Council as to why this form of financing is preferred over other funding options such as impact fees, reimbursement agreements or direct developer responsibility for the improvements.
2. **Community Facilities District (CFD) 2005-01.** The Reedley Community Facilities District 2005-1 was established to finance operational expenses associated with public safety (police and fire) and park maintenance to single family homes, affordable/multi-family units, commercial or non-residential properties, and vacant land. Under no circumstance shall the City waive annexation requirements into this CFD in order to meet the maximum tax burden guidelines in Section D (#10) of this policy.
3. **Eligible Improvements.** Except as otherwise determined by the Council when proceedings for district formation are commenced, preference in financing public improvements through a special tax district shall be given for those public improvements that help achieve clearly identified community facility and infrastructure goals in accordance with adopted facility and infrastructure plans as set forth in key policy documents such as the General Plan, Specific Plan, Facility or Infrastructure Master Plans, or Capital Improvement Plan.

Such improvements include study, design, construction and/or acquisition of:

- A. Public safety facilities.
- B. Water supply, distribution and treatment systems.
- C. Waste collection and treatment systems.
- D. Major transportation system improvements, such as: bridges; intersection improvements; construction of new or widened arterial or collector streets (including related landscaping and lighting); sidewalks and other pedestrian paths; transit facilities; and bike paths.
- E. Storm drainage, creek protection and flood protection improvements.
- F. Parks, open space, trails, community centers and other recreational facilities.
- G. Cultural and social service facilities.
- H. Other governmental facilities and improvements such as offices, information technology systems and telecommunication systems.

School facilities will not be financed except under appropriate joint community facilities agreements or joint exercise of powers agreements between the City and school districts.

Exhibit 'A'

4. **Active Role.** Even though land-based financings may be a limited obligation of the City, the City will play an active role in managing the district. This means that the City will select and retain the financing team, including the financial advisor, bond counsel, trustee, appraiser, disclosure counsel, assessment engineer and underwriter. Any costs incurred by the City in retaining these services will generally be the responsibility of the property owners or developer, and will be advanced via a deposit when an application is filed; or will be paid on a contingency fee basis from the proceeds from the bonds.
5. **Credit Quality.** When a developer requests the formation of a district, the City will carefully evaluate the applicant's financial plan and ability to carry the project, including the payment of assessments and special taxes during build-out. This may include detailed background, credit and lender checks, and the preparation of independent appraisal reports and market absorption studies. For districts where one property owner accounts for more than 25% of the annual debt service obligation, a letter of credit further securing the financing may be required.
6. **Reserve Fund.** A reserve fund should be established in the lesser amount of: the maximum annual debt service; 125% of the annual average debt service; or 10% of the bond proceeds.
7. **Value-to-Debt Ratios.** The minimum value-to-date ratio should generally be 4:1. This means the value of the property in the district, with the public improvements, should be at least four times the amount of the assessment or special tax debt. In special circumstances, after conferring and receiving the concurrence of the City's financial advisor and bond counsel that a lower value-to-debt ratio is financially prudent under the circumstances, the City may consider allowing a value-to-debt ratio of 3:1. The Council should make special findings in this case.
8. **Appraisal Methodology.** Determination of value of property in the district shall be based upon the full cash value as shown on the ad valorem assessment roll or upon an appraisal by an independent Member Appraisal Institute (MAI) licensed in the State of California. The definitions, standards and assumptions to be used for appraisals shall be determined by the City on a case-by-case basis, with input from City consultants and district applicants, and by reference to relevant materials and information promulgated by the State of California, including the Appraisal Standards for Land-Secured Financings prepared by the California Debt and Investment Advisory Commission.
9. **Capitalized Interest During Construction.** Decisions to capitalize interest will be made on case-by-case basis, with the intent that if allowed, it should improve the credit quality of the bonds and reduce borrowing costs, benefiting both current and future property owners.
10. **Maximum Burden.** Annual assessments (or special taxes in the case of Mello-Roos or similar districts) should generally not exceed 1% of the sales price of the property; and total property taxes, special assessments and special taxes payments collected on the tax roll should generally not exceed 2%.

Exhibit 'A'

11. **Benefit Apportionment.** Assessments and special taxes will be apportioned according to a formula that is clear, understandable, equitable and reasonably related to the benefit received by - or burden attributed to - each parcel with respect to its financed improvement. Any annual escalation factor should generally not exceed 2%.
12. **Special Tax District Administration.** In the case of Mello-Roos or similar special tax districts, the total maximum annual tax should not exceed 110% of annual debt service. The rate and method of apportionment should include a back-up tax in the event of significant changes from the initial development plan, and should include procedures for prepayments.
13. **Foreclosure Covenants.** In managing administrative costs, the City will establish minimum delinquency amounts per owner, and for the district as a whole, on a case-by-case basis before initiating foreclosure proceedings.
14. **Disclosure to Bondholders.** In general, each property owner who accounts for more than 10% of the annual debt service or bonded indebtedness must provide ongoing disclosure information annually as described under SEC Rule 15(c)-12.
15. **Disclosure to Prospective Purchasers.** Full disclosure about outstanding balances and annual payments should be made by the seller to prospective buyers at the time that the buyer bids on the property. It should not be deferred to after the buyer has made the decision to purchase. When appropriate, applicants or property owners may be required to provide the City with a disclosure plan.

E. Conduit Financings

The City will consider requests for conduit financing on a case-by-case basis using the following criteria:

1. The City's bond counsel will review the terms of the financing, and render an opinion that there will be no liability to the City in issuing the bonds on behalf of the applicant.
2. There is a clearly articulated public purpose in providing the conduit financing.
3. The applicant is capable of achieving this public purpose.

This means that the review of requests for conduit financing will generally be a two- step process:

1. First asking the Council if they are interested in considering the request, and establishing the ground rules for evaluating it.
2. And then returning with the results of this evaluation, and recommending approval of appropriate financing documents if warranted.

This two-step approach ensures that the issues are clear for both the City and applicant, and that key policy questions are answered.

The work scope necessary to address these issues will vary from request to request, and will have to be determined on a case-by-case basis. Additionally, the City should generally be fully

reimbursed for their costs in evaluating the request; however, this should also be determined on a case-by-case basis.

F. Refinancings

General Guidelines. Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancings will be considered (within federal tax law constraints) under the following conditions:

1. There is a net economic benefit.
2. It is needed to modernize covenants that are adversely affecting the City's financial position or operations.
3. The City wants to reduce the principal outstanding in order to achieve future debt service savings, and it has available working capital to do so from other sources.

Standards for Economic Savings. In general, refinancings for economic savings will be undertaken whenever net present value savings of at least five percent (5%) of the refunded debt can be achieved.

1. Refinancings that produce net present value savings of less than five percent will be considered on a case-by-case basis, provided that the present value savings are at least three percent (3%) of the refunded debt.
2. Refinancings with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.

G. Interfund Transfers and Loans.

In order to achieve important public policy goals, the City has established various special revenue, capital project, debt service and enterprise funds to account for revenues whose use should be restricted to certain activities. Accordingly, each fund exists as a separate financing entity from other funds, with its own revenue sources, expenditures and fund equity.

Any transfers between funds for operating purposes can only be made by the Director of Finance & Administrative Services, or designee, in accordance with the Adopted Budget. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons.

In summary, interfund transfers result in a change in fund equity; interfund borrowings do not, as the intent is to repay in the loan in the near to intermediate term. From time-to-time, interfund borrowings may be appropriate; however, these are subject to the following criteria in ensuring that the fiduciary purpose of the fund is met:

1. Any other interfund borrowings for cash flow or other purposes require case-by-case approval by the Council and documented with a resolution and staff report.
2. The interfund borrowing has a stated interest rate, repayment schedule, and recorded in the City financial system.

3. Reported in the City debt schedule in the Proposed & Adopted budget documents, as well as the City annual financial statements.

Negative Funds. From time to time, the City may have funds that fall into a deficit position due to a variety of factors, including, but not limited to, unanticipated events, revenue shortfalls, higher than expected project expenditures, or timing of grant reimbursements. The Director of Finance & Administrative Services, in conjunction with applicable Department Heads, shall establish a "work out plan" for specific deficit funds to restore fund equity to a neutral or positive cash position. Depending upon the severity and specific circumstances surrounding the deficit, work out plans may span several years. The cash position of specific City funds shall continue to be communicated to the Council and public on the quarterly investment report.

H. Debt Reporting.

The City shall maintain compliance with the debt reporting requirements contained in Assembly Bill 2274. Effective January 1, 2015, Governmental issuers of debt must file reports with the California Debt and Investment Advisory Commission (CDIAC) relating to all debt issues. For purposes of CDIAC reporting, "debt issues" include the full range of financing vehicles, from lease financings for copiers to voter-approved bond issues, and everything in between. Two such reports are required for a debt issuance: a pre-sale notice and a final notice.

The City shall continue to present a schedule of debt in the Proposed & Adopted budget documents.

RESOLUTION NO 2015-029

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF REEDLEY
ADOPTING THE ANNUAL CITY OF REEDLEY STATEMENT OF
INVESTMENT POLICY**

WHEREAS, the authority governing investments for California local agencies is set forth in the California Government Code, Sections 53601 et. seq.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Reedley as follows:

1. Pursuant to Government Code Sections 53601 et. seq., the City of Reedley City Council hereby authorizes and directs the City Treasurer/Finance Officer (Administrative Services/Finance Director) to invest funds not required for the immediate necessities of the City in accordance with the attached Statement of Investment Policy which is hereby adopted and incorporated by reference as Exhibit "A".

2. The City Treasurer/Finance Officer (Finance & Administrative Services Director) is hereby directed and authorized to do all things necessary to implement said Statement of Investment Policy.

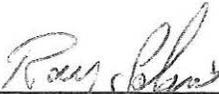
This foregoing resolution was duly passed, approved and adopted by the City Council of the City of Reedley this 14th day of April, 2015, by the following vote:

AYES: Betancourt, Rodriguez, Fast, Soleno.

NOES: None.

ABSTAIN: None.

ABSENT: Beck.



Ray Soleno, Mayor

ATTEST:



Sylvia Plata, City Clerk



Attachment

1. Exhibit A - City of Reedley Statement of Investment Policy

Exhibit A
CITY OF REEDLEY
STATEMENT OF INVESTMENT POLICY

PURPOSE

This Statement is intended to provide guidelines for the prudent investment of the City's temporary idle cash, and outline the policies for maximizing the efficiency of the City's cash management system. The ultimate goal is to enhance the economic status of the City while protecting its pooled cash.

OBJECTIVE

The City's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to obtain the highest yield obtainable as long as the investments meet the criteria established for safety and liquidity.

POLICY

The City of Reedley operates its temporary pooled idle cash investments under the prudent investor rule as generally described in California Probate Code section 16045, et. seq. The prudent man rule states, in essence, that "in investing ... property for the benefit of another, a trustee shall exercise the judgment and care, under the circumstances then prevailing, which men of prudence, discretion and intelligence exercise in the management of their own affairs ...". This affords the City a broad spectrum of investment opportunities as long as the investment is deemed prudent and is allowable under current legislation of the State of California. Government Code (Section 53601) restricts the City from purchasing investment securities with a maturity length greater than five years unless prior legislative approval is given.

Investments may be made in the following media and as specifically outlined under Government Code Section 53601:

- U.S. Treasury issues
- Federal Agency issues
- Supranational Securities as identified & defined by AB 1933 (effective January 1, 2015)
- Bonds, Notes
- Commercial Paper
- Bankers Acceptances
- Certificates of Deposits
- Repurchase Agreements and Reverse Repurchase Agreements
- Local Agency Invest Fund Demand Deposits (State Pool)
- Passbook Savings Account Demand Deposits
- Central San Joaquin Valley Risk Management Pooled Investment Fund

Criteria for selecting investments and the order of priority are:

1. Safety. The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. The City only operates in those investments that are considered very safe.
2. Liquidity. This refers to the ability to "cash in" at any moment in time with a minimal chance of losing some portion of principal or interest. Liquidity is an important investment quality especially when the need for unexpected funds occurs occasionally.
3. Yield. Yield is the potential dollar earnings an investment can provide, and sometimes is described as the rate of return.

Safekeeping. Securities purchased from brokers/dealers shall be held in third party safekeeping by the trust department of the local agency's bank or other designated third party trust, in local agency's name and control, whenever possible.

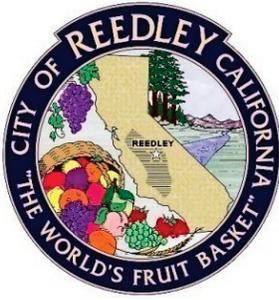
Investment Objective. The cash management system of the City of Reedley is designed to accurately monitor and forecast expenditures and revenues, thus insuring the investment of monies to the fullest extent possible. Attempts to obtain highest interest yields possible as long as investments meet the criteria required for safety and liquidity.

City Constraints. The City of Reedley operates its pooled idle cash investments under the prudent investor rule as generally described in California Probate Code section 16045, et. seq.. This affords a broad spectrum of investment opportunities so long as the investment is deemed prudent and is permissible under currently effective legislation of the State of California and other imposed legal restrictions.

The City strives to maintain the level of investment of all idle funds as near 100% as possible, through daily and projected cash flow determinations. Idle cash management and investment transactions are the responsibility of the City Treasurer and Finance Officer.

The basic premise underlying the City's investment philosophy is, and will continue to be, to insure that money is always safe and available when needed.

Reporting. Consistent with industry best practices, the City Treasurer/Finance Officer (Finance & Administrative Services Director) will prepare quarterly summary investment reports within 45 days after the close of each quarter, with an Annual Investment Report prepared and filed within 60 days of year end. Quarterly and annual reports will be presented to City Council as a Receive, Review and File item.



City of Reedley

Adopting Resolutions

RESOLUTION NO. 2015-057

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF REEDLEY, ACTING IN ITS CAPACITY AS CITY COUNCIL TO THE CITY, SUCCESSOR AGENCY TO THE FORMER REDEVELOPMENT AGENCY, AND AS THE BOARD OF THE REEDLEY HOUSING AUTHORITY, ADOPTING THE FINAL BUDGET OF THE CITY OF REEDLEY FOR THE FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016, PROVIDING FOR THE APPROPRIATION AND EXPENDITURE OF ALL SUMS SET FORTH IN SAID FINAL BUDGET, PROVIDING FOR THE TRANSFERS AND ADDITIONAL APPROPRIATIONS AND REPEALING ALL RESOLUTIONS AND PARTS OF RESOLUTIONS IN CONFLICT HERewith, EXCEPT AS PROVIDED FOR BY MINUTE ORDER OF THE CITY COUNCIL ON JUNE 9, 2015

WHEREAS, the City Council of the City of Reedley, acting in its capacity as City Council to the City, Successor Agency to the former Redevelopment Agency, and as the Board of the Reedley Housing Authority ("City Council") has had submitted to it a Preliminary Budget for the fiscal year July 1, 2015 through June 30, 2016; and

WHEREAS, after examination, deliberation and due consideration, the City Council of the City of Reedley has approved the same with modifications; and

WHEREAS, it is the intention of the City Council to adopt the said budget as modified and amended by the City Council of the City of Reedley as the Final Budget for the fiscal year 2015 -2016.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF REEDLEY AS FOLLOWS:

1. That certain budget for the fiscal year July 1, 2015 - June 30, 2016, presently on file in the office of the City Clerk entitled, "CITY OF REEDLEY - BUDGET - FISCAL YEAR 2015-16," which is hereby referred to and incorporated herein by reference as though fully set forth herein verbatim, is hereby adopted as modified and amended by the City Council of the City of Reedley as the Final Annual Budget of the City of Reedley for the fiscal year July 1, 2015 - June 30, 2016; **including all additional appropriations as set forth under Exhibit 'A' to this Resolution as reviewed and considered by the City Council for the purpose of fully funding contract services for summer and after school programs at Washington and TL Reed school sites for the 2015-16 school year.**

2. From and after the operative date of this resolution the several amounts stated in the Final Annual Budget hereinafter referred to as adopted expenditures shall become and thereafter be appropriated to the offices, departments, accounts, objects and purposes stated therein for the fiscal year to which said budget is to apply and said monies are hereby authorized to be expended for the purposes and objects specified in said budget.

3. Unless otherwise provided by law, from time to time during the said fiscal year, sums may be transferred from any appropriated item within a designated fund, or accounts within the General

Fund, unless expressly prohibited by law, to any other appropriated item within the same fund or funds as deemed necessary by the City Manager. New and/or additional appropriations requiring the use of fund balance shall be made by resolution of the City Council. Except as monetary appropriations may be affected by intra-fund transfers within the General Fund or other funds as hereinafter provided, no appropriations set forth in said budget shall be canceled in whole or in part except by resolution adopted by the affirmative vote of three-fifths (3/5ths) of all members of the City Council.

4. The City Manager is hereby authorized to implement such administrative reorganization of offices, positions, departments, or units, including without limitation reductions in force, as he/she deems necessary, efficient, effective and/or economical to implement the goals of the adopted Final Annual Budget of the City of Reedley for the fiscal year July 1, 2015 - June 30, 2016, and any such reorganization is hereby approved. This approval is intended to satisfy the approval required by Reedley Municipal Code section 1-6-7-4 without any further approval by the City Council.

5. All resolutions and parts of resolutions in conflict herewith, including, but not necessarily limited to, such resolutions or parts of resolutions relating to compensation, allowances or benefits as may be in conflict herewith, are hereby expressly repealed.

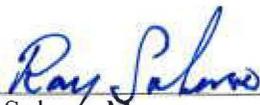
6. This resolution shall be effective immediately upon adoption, but shall be operative as of July 1, 2015.

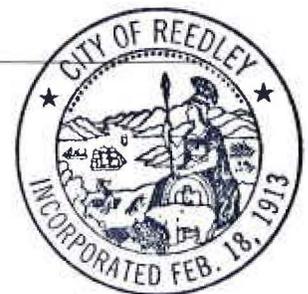
This Resolution was duly passed, approved, and adopted by the City Council of the City of Reedley this 9th day of June, 2015, by the following vote:

AYES:	Betancourt, Fast, Beck, Rodriguez, Soleno.
NOES:	None.
ABSENT:	None.
ABSTAIN:	None.

ATTEST:


Sylvia Plata, City Clerk


Ray Soleno, Mayor



Attachment Exhibit 'A' - Additional Appropriations for Contract Services at Washington and TL Reed School Sites

Exhibit 'A'

Additional Appropriations for Contract Services at Washington and TL Reed School Sites

Section I

Adjusting appropriations in the Community Services Department to reflect actual costs associated with the previously authorized contract for summer programs at both Washington and TL Reed School sites. Summer contracts typically overlap two fiscal years, therefore the appropriations needed for summer program services rendered from July 1 through July 31, 2015 fall into the 2015-16 budget year. All summer program costs are fully reimbursed to the City.

Additions:

FUND-DEPARTMENT.OBJECT	AMOUNT
001-4662.1020	\$ 4,682
001-4662.2020	1,200
001-4664.1020	3,420
Total Appropriations	\$ 9,302

Source of Funding:

CONTRACT REIMBURSEMENTS	AMOUNT
001-3855 KCUSD Summer Program TL Reed	\$ 5,882
001-3856 KCUSD Summer Program Washington	3,420
Total Revenue	\$ 9,302

Section II

Adjusting appropriations in the Community Services Department to fully fund reflect actual costs associated with the ASES After School Program at Washington and TL Reed schools. The Proposed Budget anticipated this contract service for both school sites; however at the time of compiling the 2015-16 budget, the actual contract amount was not known. The actual contract amount is \$227,647, which is \$13,768 higher than what was anticipated in the Proposed Budget. The additional appropriations will be reflected in the City's Adopted Budget as expenditures with the equivalent offsetting revenue in the General Fund from Proposition 49 funding.

Additions:

FUND-DEPARTMENT.OBJECT	AMOUNT
001-4658.1020	\$ 11,285
001-4658.1041	\$ 1,038
001-4658-1071	\$ 445
001-4658.2020	\$ 1,000
Total Appropriations	\$ 13,768

Source of Funding:

CONTRACT REIMBURSEMENTS	AMOUNT
001-3835 ASES TL Reed	\$ 13,768

RESOLUTION NO. 2015-058

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF REEDLEY ADOPTING MASTER SALARY TABLES
FOR ALL EMPLOYEES OF THE CITY OF REEDLEY**

WHEREAS, Section 36506 of the Government Code of the State of California provides that the City Council shall, by Resolution or Ordinance, fix the compensation for all appointive officers and employees; and

WHEREAS, the Master Salary Tables are attached as Exhibit 'A' to this Resolution has been reviewed and considered by the City Council;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Reedley as follows:

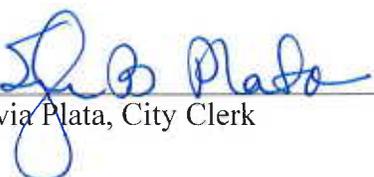
1. The Master Salary Tables attached hereto as Exhibit 'A' are hereby adopted.
2. All prior resolutions concerning compensation for City employees that are in conflict with this Resolution or the attached Master Salary Tables are hereby repealed, and this Resolution shall be effective July 1, 2015.

The foregoing Resolution was duly passed, approved, and adopted on the 9th day of June, 2015, by the following vote:

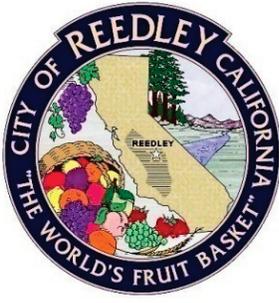
AYES: Beck, Fast, Betancourt, Rodriguez, Soleno.
NOES: None.
ABSTAIN: None.
ABSENT: None.


Ray Soleno, Mayor

ATTEST:


Sylvia Plata, City Clerk





City of Reedley

Glossary



Accounting Standards – Generally accepted accounting principles (see GAAP) published by the Governmental Accounting Standards Board (GASB) that guide local and state agencies' recording and reporting of financial information. The standards establish such guidelines as when transactions are recognized and annual financial report content.

Accounting System - The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Accounting Method - An accounting method that recognizes economic events regardless of when cash transactions occur.

Ad Valorem Tax – A tax assessed based on the dollar value of an item or activity. Typical examples are property and sales taxes. Ad valorem taxes contrast with per-unit taxes, such as alcoholic beverage and cigarette taxes, which are assessed at a fixed dollar per unit purchased.

Adopted Budget - The budget document formally approved by the City Council.

Adverse Opinion – A finding issued by an independent auditor as part of the annual single audit requirement. This opinion finds that the auditee is not in compliance with all material aspects.

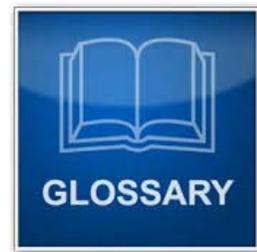
Allocated Costs – A method for allocating overhead time and other expenses to activities that provide direct services.

Allotments - Management allocation of appropriated funds subject to legal constraints.

Appropriation – A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually for a fixed amount and time limited, and must be expended before the deadline.

Appropriation Spending Limitation (Gann Limit) – Article XIII B of the California Constitution establishes a spending limitation on government agencies within California. The spending limit is a mandated calculation of how much the City is allowed to expend in one fiscal year. The amounts of appropriations subject to the limit are budgeted proceeds of taxes. The total of these budgeted revenues cannot exceed the total appropriations limit. Annually, local governments may increase the appropriate limit by a factor comprised of the change in population combined with the California inflation rate as determined by the State Finance Department.

Arbitrage – A technique used to take advantage of price differences in separate markets. This is accomplished by either selling debt instruments at a low interest rate and investing the proceeds at a higher rate, or by purchasing securities, negotiable instruments or currencies in one market for immediate sale in another market at a better price.



Assessed Valuation - A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Assessment District – Not a separate governmental entity, but rather a defined area of land which will be benefited by the acquisition, construction or maintenance of a public improvement.

Authorized Positions - Positions approved by the City Council which may or may not have funding (see Budgeted Positions).

Asset Forfeiture Fund - This fund accounts for the proceeds from sale of assets seized primarily from illegal narcotics activities. Asset Forfeiture funds are used for law enforcement purposes.

Base Budget – Those resources necessary to meet an established and existing service level.

Basis of Budgeting - Basis of budgeting refers to the method used for recognizing revenues and expenditures in budget. The City uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles.

Beginning Fund Balance – The available fund balance in a fund from the end of the prior year for use in the following year.

Benefit Assessment – Charges levied on parcels to pay for public improvements or services provided within a pre-determined district or area according to the benefit the parcel receives from the improvement or services.

Benefit Assessment Act of 1982 – The 1982 Act lets cities, counties and special districts finance a variety of improvements. The Act requires majority voter approval if the proposed assessment area has 12 or more registered voters. If less than 12, the owners of at least 60% of the land in the assessment area must give written consent to the assessment.

Bond - A City may raise capital funds by issuing a written promise to pay a specified sum of money, called the face value or principal amount; at a specified date or dates in the future, together with the periodic interest at a specified rate.

Bond Interest and Redemption - Payment of interest and principal on an obligation resulting from the issuance of bonds.

Budget - A planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year. A plan or action expressed in figures.

Budget Amendment – A request for an increase or decrease in an existing service level (over and above the base budget).

Budget Calendar - The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

Budget Document - The official written statement prepared by the budget office and supporting staff.

Budget Message - A general written description summarizing the proposed budget. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

Budget Modification – A change of expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget modifications are reflected in the current year budget and are approved by the City Council and/or City Manager as authorized by the Annual Budget Adoption Resolution .

Budgeted Positions - The number of full-time equivalent positions to be funded in the budget. Example: Funding of two half-time positions would equal one full-time equivalent position.

Business Improvement District - A public-private partnership in which businesses in a defined area pay special taxes, fees and/or assessments to fund public facility improvements and programs in the area.

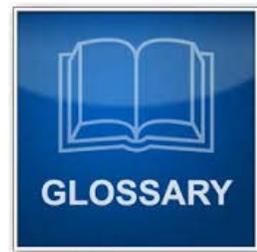
Business License Tax - A type of excise tax imposed on businesses for the privilege of conducting business within the city. The tax is most commonly based on gross receipts or levied at a flat rate.

California State Board of Equalization (BOE) – California state agency responsible for the collection and administration of the state’s sales and use, alcohol, tobacco, and other taxes. In addition, the BOE determines the assessed value of certain properties and oversees property tax assessment practices of county assessors.

California State Controller – The Controller is the Chief Fiscal Officer of the state and is elected every four years. The Controller is responsible to: account and disburse all state funds; determine the legality and accuracy of claims against the state; pay the state’s bills; audit and process all personnel and state payroll transactions; audit various state and local government programs; administer the Unclaimed Property Law; and inform the public of financial transactions of city, county and district governments.

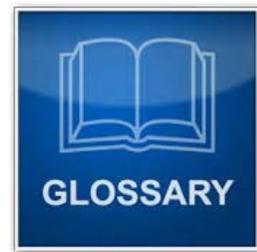
Capital Improvement Plan - A plan for capital expenditures and the means of financing them, to be incurred each year over a fixed period of years, to meet capital needs arising from long-term work program. Included are expenditures made for land, building, permanent public works projects, major reconstruction or renovation of structures, and major landscaping or park improvements.

Capital Outlay - Expenditures for the acquisition of capital assets.



Carry-Over Balance - Balance of funds brought forward from prior years.

Cash Basis Accounting - An accounting method that recognizes revenues and expenses at the time physical cash is actually received or paid out.



Central San Joaquin Valley Risk Management Authority

(CSJVMRA) – The Central San Joaquin Valley Risk Management Authority is a joint powers authority of 54 cities, providing quality, cost-effective risk financing and risk control services. The City of Reedley is a member and participates in the self funded programs for general liability, employment practices liability, property damage, and workers’ compensation coverage.

Certificates of Participation (C.O.P.) – Debt instrument, commonly called C.O.PI, that provides long-term financing through a lease (with an option to purchase) or through an installment agreement.

Charter City – Charter cities have authority over “municipal affairs,” trumping state law governing the same topic. In contrast, general law city is a city that has not adopted a charter and is therefore bound by the state’s general laws, even with respect to municipal affairs. The City of Reedley is a general law city.

Congestion Mitigation and Air Quality Improvement Program (CMAQ) - Jointly administered by the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA), the CMAQ program was reauthorized under the Transportation Equity Act for the 21st Century (TEA-21) in 1998. The CMAQ program was implemented to support surface transportation projects and other related efforts that contribute air quality improvements and provide congestion relief.

Community Development Block Grant (CDBG) - The Community Development Block Grant is a federal program for the development of housing and community projects within a pre-approved functional area. Funds are awarded to agencies on an annual basis to carry out these activities

Comprehensive Annual Financial Report (CAFR) - A set of government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

Contingency - Funds appropriated by the City Council for unforeseen needs.

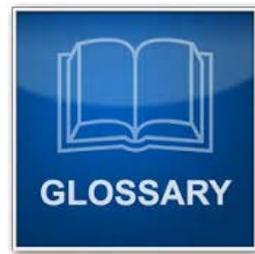
Consultants - Fees paid to outside individuals who provide advice or services.

Citizens Option for Public Safety (COPS) – A state subvention for local law enforcement initiated in 1996.

Community Facilities District (CFD) – See Mello-Roos Community Facilities District.

Construction / Development Tax – Excise tax imposed on the privilege or activity of development and/or the availability or use of municipal services.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.



County Assessor – An elected official whose main duty is to set values on real property for the purpose of taxation within the county. The Assessor is responsible for the creation and maintenance of assessor parcels from final subdivisions, parcel maps, lot line adjustments, record of survey, deeds and miscellaneous documents.

County Auditor-Controller – The chief accounting officer of the county established to provide various accounting and property tax administration services to the county and other local governments within the county. The Auditor Controller is responsible for budget control, disbursements and receipts, financial reporting, and for audits of certain agencies within the county. Auditor-Controllers are nonpartisan elected officials serving four year terms, except in four counties with appointed officers: San Francisco, Santa Clara, Los Angeles, and San Diego.

County Treasurer-Tax Collector – Administers the billing, collection, and reporting of property tax revenues and conducts Tax Defaulted Property Sales for real property tax delinquencies remaining after five years. Treasurer-Tax Collectors are nonpartisan elected officials serving four year terms except in three counties with appointed officers: Los Angeles, Sacramento, and Santa Clara.

Countywide/Statewide Pools – A system used to allocate local sales and use tax payments that cannot be identified with a specific place of sale or use in California. Local tax reported to the pools is distributed to the local jurisdictions in proportion to taxable sales.

Current Refunding – When restructuring or retiring outstanding bonds, if bonds are paid off within 90 days of depositing either cash on hand or refunding bond proceeds, the refunding is a "current refunding".

Debt Financing – Issuance of bonds and other debt instruments to finance municipal improvements and services.

Debt Instrument – Written pledge to repay debt such as bills, notes and bonds.

Debt Service – Payment of principal and interest on long-term indebtedness such as bond maturities, loans and revenue anticipation notes.

Defeasance - A provision that voids a bond or loan when the borrower sets aside cash or bonds sufficient enough to service the borrower's debt.

Deficit - The amount by which government spending exceeds government revenues. (Also see: **structural deficit**)

Department - An organizational unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

Department Activity - A unit of budgetary accountability and control that encompasses specific and distinguishable lines of work performance for the purpose of accomplishing a function for which the City is responsible.

Description - Contains a list of the typical activities of programs.

Development Impact Fees (DIF) – Fees placed on the development of land or conditions required for the approval of a development project such as the dedication of certain lands to specific public uses. The fees are typically justified as an offset to the future impact that development will have on existing infrastructure.

Discretionary Revenue - Money that the City Council has the authority to allocate for any purpose. Often refers to the General Fund, as opposed to Special Funds.

Disclaimer of Opinion – A finding issued by an independent auditor as part of the annual single audit requirement. This means that the scope of the auditor’s work is insufficient to express any opinion on the auditee’s compliance.

D.I.V.C.A. – The Digital Infrastructure and Video Competition Act of 2006 effectively replaced locally issued franchise agreements for video service with a system of state-issued franchises subject to certain limited locally imposed conditions and requiring franchise fees to be paid to local agencies where services are provided.

Division - A functional grouping of related activities within a department. There are usually several activities within a division.

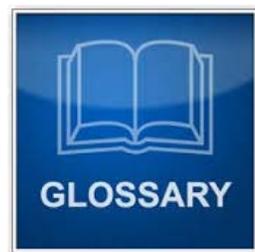
Earmarked Funds – Funds that have been tagged or “earmarked” for a specific purpose.

Employee (Fringe) Benefits - The cost to the City for contribution to employee retirement, social security, health and workers' compensation programs.

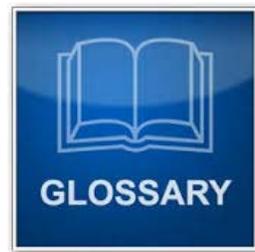
Encumbrance - Funds not yet expended but which are delegated or set aside in anticipation of an expenditure in the form of a purchase order, contract, or other commitment, chargeable to an appropriation. These funds cease to be an encumbrance when paid.

Enterprise Fund - Established to finance and account for the operation and maintenance of facilities and services which are predominately self-supporting by user charges.

ERAF: Educational Revenue Augmentation Fund – Accounts established by the state Legislature to receive shifts of property tax revenues from cities, counties, special districts and redevelopment agencies. The additional ERAF property tax revenues to schools enable the state general fund to reduce support from the state general fund.



Excise Tax – Tax placed on a person for a voluntary act, making the tax avoidable. Includes sales and use tax, business license tax, transient occupancy tax, utility users tax, etc. Phrase “excise tax” is most commonly used to refer to a parcel tax.



Exemption – The exclusion from the tax base of certain types of transactions or objects. For example, federally-owned land is exempted from property tax.

Expenditure – The actual payment for goods and services.

Fair Market Value - The value of a piece of real estate in the open market. Used to determine the assessed value of property for taxing purposes.

Fee – A charge to the consumer for the cost of providing a particular service. California government fees may not exceed the estimated reasonable cost of providing the particular service of facility for which the fee is charged, plus overhead.

Fines, Forfeitures and Penalties – Revenues received and/or bail monies forfeited upon conviction of a misdemeanor or municipal infraction.

Fiscal Year – The period designated by the City for the beginning and ending of financial transactions. The City of Reedley’s fiscal years begin on July 1 and end on June 30 of the following year.

Fiscal Year End (FYE) – This terms means as of June 30th (end of the fiscal year).

Fiscal Year To Date (FYTD) – This terms means as of a specific period, year-to-date, with regard to the fiscal year ending June 30th.

Fixed Asset – A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$10,000.

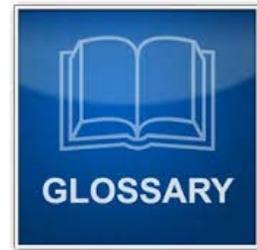
Franchises – Fee paid to a municipality from a franchisee for “rental” or “toll” for the use of city streets and rights-of-way.

Fresno County Rural Transit Agency (FCRTA) – FCRTA provides transit services to the elderly (60+), disabled, low income, and general public patrons within each of the thirteen rural incorporated cities of Fresno County (Coalinga, Firebaugh, Fowler, Huron, Kerman, Kingsburg, Mendota, Orange Cove, Parlier, Reedley, Sanger, San Joaquin, and Selma).

Fresno Madera Area Agency on Aging (FMAAA) – The Agency on Aging services older adults with information, resources, and hot meal programs. The City of Reedley is a collaborative partner.

Fringe Benefits - Benefits to City employees, in addition to salaries, paid by the City. These benefits include social security, pensions, workers' compensation, unemployment compensation, life and health insurance.

Full Time Equivalency (FTE) - One employee position totals one full year of service or approximately 2080 hours a year. FTE are allocated to Department Expenditures based upon the work within that unit. As an example, the City Clerk Department may have 50% with the remaining 50% expensed out to the Administration Department, thus equaling 1 FTE Position.



Functional Revenue – Revenues that can be associated with and allocated to one or more expenditure function and which meet one of the following criteria: (1) the revenue is generated from direct services, such as revenues from fees or charges; (2) the revenue is associated with specific service by external requirements, such as grant conditions, bond sale agreements, or statutory or charter requirements.

Full Faith and Credit – Pledge by issuer of general obligation bonds to bondholders that issuer guarantees “all available funds” be used to pay bondholders should the project go into default.

Full Service City – A city that is financially responsible for the major categories of municipal services including police, fire, planning, parks, water, sewer and solid waste services.

Fund – Accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.

Fund Accounting - A accounting system used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

Fund Balance – Difference between the assets (revenues and other resources) and liabilities (expenditures incurred or committed to) of a particular fund.

Funding Source – Identifies fund(s) that will provide resources for City expenditures.

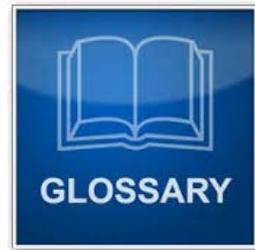
General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use.

General Law City – A city that has not adopted a charter and is therefore bound by the state’s general laws, even with respect to municipal affairs. In contrast, charter cities have authority over “municipal affairs”, trumping state law governing the same topic. The City of Reedley is a general law city.

General Obligation Bond – Bonds issued through a governmental entity which have the legal authority to levy a tax on real and personal property located within the governmental boundaries at any rate necessary to collect enough money each year to pay for principal and interest due.

General Plan – The General Plan is a long-range planning document that provides the City a framework for action and the direction in which to focus that action. General Plan Elements are areas in which the City has elected to administer and manage the delivery of services to its community.

General Revenue – Those revenues that cannot be associated with a specific expenditure, such as property taxes (other than voter approved indebtedness), sales tax, and business license tax.



General Tax – A tax imposed for general governmental purposes, the proceeds of which are deposited into the general fund. A majority vote of the electorate is required to impose, extend or increase any general tax.

Generally Accepted Accounting Principles (GAAP) - A combination of authoritative standards (set by policy boards) and simply the commonly accepted ways of recording and reporting accounting information.

Governmental Accounting Standards Board (GASB) – The body that sets accounting standards for governmental entities at the state and local levels.

Grant - A contribution from one government unit to another, usually made for a specific purpose and time period.

Highway Safety Improvement Program (HSIP) – The HSIP went into effect on October 1, 2012 and is a Federal-Aid program that focuses on significant reduction in traffic fatalities and serious injuries on all public roads. The HSIP requires a data-driven, strategic approach to improving highway safety on all public roads.

Homeowner’s Property Tax Relief – Revenue from the state to offset city loss of property tax for state-imposed \$7,000 per dwelling homeowner exemption.

Improvement Bond Act of 1915 – Act which lets cities, counties and “public districts” issue assessment bonds and bond anticipation notes. The 1915 Act does not authorize assessments.

Inter-Fund Transfers - Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

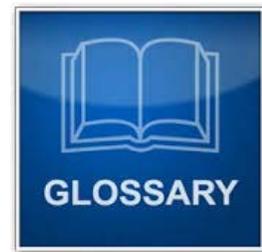
Inter-Departmental Charges - Departments charging to perform or provide specific services to other City departments on a cost for services basis. The services performed are charged to the using department.

Intermodal Surface Transportation Efficiency Act (ISTEA) – Adopted as part of the Moving Ahead for Progress in the 21st Century Act in 2012, ISTEA is a Federal-aid program for transportation planning and the funding of non-motorized commuter trails.

Internal Service Funds (ISF) – These are funds used to account for the financing of goods or services provided by one department or program to other departments or programs of the City on a cost-reimbursement basis.

Investment Earnings – Revenue earned from the investment of idle public funds.

Joint Powers Authority (JPA) – The Joint Exercise of Powers Act authorizes local public agencies to exercise common powers and to form joint powers authorities (“JPAs”) for purpose of jointly receiving or providing specific services.



Local Agency Investment Fund (LAIF) – A special fund in the state treasury. Local governments may deposit in this fund through the state treasurer for investment purposes.

Landscaping and Lighting Act of 1972 – The 1972 Act lets cities, counties and special districts levy assessments for land purchase and the construction, operation, and maintenance of parks, landscaping, lighting, traffic signals and graffiti abatement.

Lease Revenue Bonds – Bonds similar to certificates of participation and used for the same types of projects with main exceptions that: (1) lessor must be either a governmental entity with the power to issue revenue bonds or a nonprofit corporation that issues bonds on behalf of a political subdivision; and (2) the bonds constitute a direct debt of the lessor.

Levy – (Verb) To impose taxes, special assessments or service charges for the support of governmental activities; (noun) the total amount of taxes, and/or special assessments and/or service charges imposed by a governmental agency.

Licenses and Permits – Charge designed to reimburse city for costs of regulating activities being licensed, such as licensing of animals, bicycles, yard sale permits, etc.

Lien – A claim on assets, especially property, for the payment of taxes or utility service charges.

Limited Obligation Bonds – Similar to general obligation bonds except that security for the issuance is limited exactly to the revenues pledged in the bond statement and not to the full faith and credit of the city.

Line-Item Budgeting – The most widely used of all budgeting systems. A line item budget lists each of the revenue sources and expenditures.

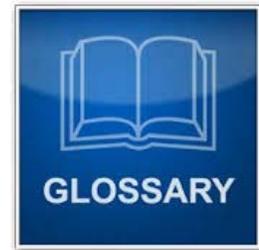
Liquidity – The ability to convert a security into cash promptly with minimum risk of principal.

Local Agency Investment Fund (LAIF) – A special fund in the state treasury. Local governments may deposit in this fund through the state treasurer for investment purposes.

Maintenance of Effort (MOE) – A requirement, often as a condition of an intergovernmental subvention or supplemental tax, to maintain a level of spending at a certain level. Maintenance of Effort requirements are intended to prevent or limit the use of the additional revenues to supplant existing revenues such that the new revenues result in an increase in the level of program spending and services.

Mandate (Mandated Services) – A legal requirement, usually imposed by State or Federal law. This term is used to refer to City services, which are provided to comply with State or Federal laws.

Materials, Supplies and Services - Expenditures for materials, supplies and related services which are ordinarily consumed within a fiscal year and which are not included in department inventories.



Mello-Roos Community Facilities District – A destine entity of government for the purpose of imposing and collecting the Mello-Roos Community Facilities Tax. The governing body and the boundaries of the district may be the same as for the City.

Mello-Roos Community Facilities District Tax – Special non ad valorem tax imposed to finance public capital facilities and services in connection with new development.

Mello-Roos Bonds – Bonds allowing cities, counties, school districts and special districts to finance certain public capital facilities and services, especially in developing areas and areas undergoing rehabilitation. Property owners in the Mello-Roos district pay an annual special tax which is included on the property tax bill.

Modified Accrual Accounting Method - An accounting method commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred.

Motor Vehicle Fuel Tax –A per gallon tax on fuel used to propel a motor vehicle or aircraft. Use of tax is limited to research, planning, construction, improvement, maintenance and operation of public stress and highways or public mass transit guideways. Also called Highway Users Tax, Gas Tax and Motor Vehicle Fuel Tax.

Motor Vehicle License Fee (VLF) – VLF is fee for privilege of operating a vehicle on public streets. VLF is levied annually at 2% of the market value of motor vehicles and is imposed by the state “in lieu” of local property taxes. VLF is also called Motor Vehicle in-Lieu Tax.

Municipal Code - A book that contains City Council approved ordinances presently in effect. The Code defines City policies in various categories.

Nexus – In general, a minimum threshold of connection necessary within a taxing jurisdiction to allow taxing authority over out-of-state individuals or businesses. Requirement of Government Code Sections 66000 et seq. that there be a reasonable connection (“nexus”) between required development impact fees and the development project in question.

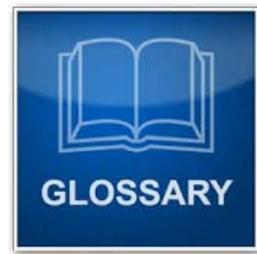
Objectives - Identifies the desired results of the activities of a program.

Operating Budget – A programmatic, financial, and organizational plan for furthering the goals of the City Council through departments of the City, which does not include capital improvement projects.

Operating Expenses – Expenses incurred as a result of day-to-day operations.

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a

State statute or constitutional provision. An ordinance has higher legal standing than a resolution. A law set forth by a government authority, specifically, a municipal regulation.



Other Post Employment Benefits (OPEB) – A pension is a form of “post-employment benefit” that an employee receives after their service to the agency ends. Other forms of such benefits can include health insurance and other health-related benefits provided to former employees.

Parcel Tax – Special non ad valorem tax on parcels of property generally based on either a flat per-parcel rate or a variable rate depending on the size, use and/or number of units on the parcel.

Pay As You Use – Concept that debt financing enables the public entity to spread the cost of a capital project over time, as the project is being utilized.

Pay As You Go – Concept of paying for capital projects when the initial cost is incurred, rather than over time through the use of debt financing.

Performance Budget – Same as a program budget, except that an additional component – performance – is included to tie expenditures for each program to specific goals established for that program.

Performance Indicator – A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.

PERS (CalPERS) - Public Employees Retirement System. A pension plan administered by the State of California for government agencies.

Personnel Expenditures – Salaries, wages and fringe benefits paid to and on behalf of employees.

Police and Fire Special Tax – Special tax on parcels of property in support of police and/or fire protection services.

Portfolio – The collection of securities held by an individual or institution.

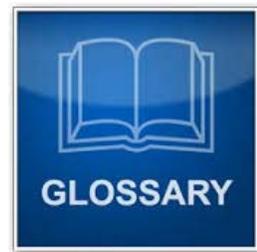
Possessory Interest – Taxable private ownership of interests in tax-exempt public property.

Prevailing Wage – The basic hourly rate paid on public works projects to a majority of workers engaged in a particular craft, classification or type of work within the locality and in the nearest labor market area. Prevailing wage laws require all bidders to use the same wage rates when bidding on a public works project.

Program Budget – A program budget displays a series of ‘mini-budgets’ which show the cost of each activity that city departments perform.

Program Revenues – Revenues received by a department as a result of the services or operations of that department (such as user fees), which are used to finance the related services or programs. Program Revenue is not discretionary (general-purpose) revenue.

Property Related Fee – A levy imposed on a parcel or upon a person as an incident of property ownership for property-related service.



Property Tax – California State Constitution Article XIII A provide that the combined maximum property tax rate on any given property equal 1% of its assessed value unless an additional amount has been approved by voters for special taxes or general obligation bonds. The County assesses properties, bills and collects these property taxes. The County remits the City's share.

Property Tax In Lieu of VLF – Property tax shares and revenues allocated to cities and counties beginning in FY04-05 as compensation for Vehicle License Fee (VLF) revenues previously allocated to cities and counties by the State.

Proposed Budget - The working document for the fiscal year under discussion.

Proposition 1A (2004) – Voter approved state constitutional amendment protecting most major city county and special district revenues from reduction or shifting by the state Legislature.

Proposition 1A (2006) – Voter approved constitutional amendment protecting the local allocation of state transportation sales tax revenues under Proposition 42 from reduction or shifting by the state Legislature.

Proposition 4 (1979) – Also called the Gann Initiative, this initiative, now Article XIII B of the State Constitution, was drafted to be a companion measure to Proposition 13, Article XIII A of the Constitution. Article XIII B limits growth in the government spending to changes in population and inflation.

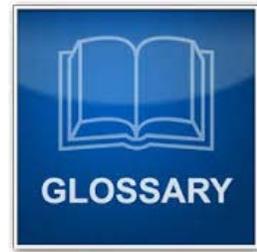
Proposition 8 (1978) – As amendment to Proposition 13, passed in November 1978 to allow Assessors to recognize declines in value for property tax purposes. Revenue & Taxation Code Section 51 requires the Assessor to annually enroll either a property's Proposition 13 base year value factored for inflation, or its market value as of January 1st, whichever is less.

Proposition 13 (1978) – Article XIII A of the California Constitution, commonly known as Proposition 13, which limits the maximum annual increase of any ad valorem tax on real property to 1% of the full cash value of such property.

Proposition 42 (2002) – Voter approved measure that directs the Legislature to allocate revenues derived from the taxable sales of gasoline to certain transportation programs including to cities and counties.

Proposition 111 (1994) – Voter approved measure that increased the state Motor Vehicle Fuel Tax by \$0.09 per gallon and made certain adjustments to the spending limits under Proposition 4 (1979).

Proposition 172 (1993) – A 1993 measure which places a one-half cent sales tax for local public safety in the constitution effective January 1, 1994. The tax is imposed by the state and distributed to cities and counties.



Proposition 218 (1996) – A voter approved state Constitutional amendment, self-titled "Right to Vote on Taxes Act" expanded restrictions on local government revenue-raising, allowing the voters to repeal or reduce taxes, assessments, fees, and charges through the initiative process; reiterating the requirement for voter approval for both "special taxes" and "general taxes", and imposing procedural and substantive limitations on assessments of real property and on certain types of fees.

Principal – "Face" or "par value" of an instrument. It does not include accrued interest.

Public Safety Sales Tax (PSST) – Also known as Measure G, this transaction and use tax was passed by the voting public in February, 2008. The amount of the tax is ½ of 1% and is collected from gross sales. Use of tax revenues is restricted to 70% for Police services and 30% for Fire services. There is no sunset clause.

Purchase Order - Authorizes the delivery of specific goods or services, and incurrence of debt for them.

Purpose/Goal - This element explains the need for the activity and the reason for its existence.

Qualified Opinion – A finding issued by an independent auditor as part of the annual single audit requirement. This opinion finds that the auditee is mostly in compliance with all material aspects. Some instance of material noncompliance was noted during the scope of the audit.

Rating – The designation used by investors' services to rate the quality of a security's creditworthiness.

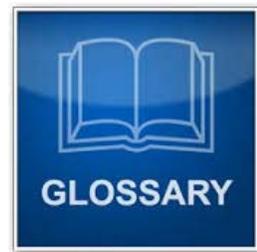
Rating Agencies – Firms that evaluate the likelihood bonds or debts will be repaid by assigning rates to those bonds or debts. A bond rating is often the single most important factor affecting the interest cost on bonds. There are three major rating agencies for municipal bonds: Moody's Investors Service, Standard & Poor's, and Fitch Ratings.

Real Property – Land and permanently attached improvements.

Real Property Transfer Tax – Tax imposed on the transfer of ownership in real estate. Typically imposed instead of a Documentary Transfer Tax.

Realignment – Actions taken by the State of California in 1991 and 2011 to restructure the state-county fiscal relationship by making certain health, social service, criminal justice, and mental health service programs county responsibilities, and providing some funding to help pay for the new responsibilities.

Regional Surface Transportation Program (RSTP) – The RSTP was established by California State Statute utilizing Surface Transportation Program Funds that are identified in Section 133 of Title 23 of the United States Code. Funds are typically eligible for construction, reconstruction, rehabilitation, resurfacing, restoration, and operational improvement on Federal-aid highways.



Reimbursement for State Mandated Costs – Article XIII B, Section 6 of the California Constitution which requires the state to reimburse local agencies for the cost of the state-imposed programs. Process is commonly called "SB90" after its original 1972 legislation.

Regulatory Fee – A charge imposed on a regulated action to pay for the cost of public programs or facilities necessary to regulate a business or other activity or mitigate the impacts of the fee payer on the community. A regulatory fee does not include a charge on a property or a property owner solely due to property ownership.

Repairs and Maintenance - Expenditures for repairs and maintenance of all equipment and supplies, buildings, structures and grounds.

Reserve - An account used to earmark a portion of the fund balance as legally segregated for a specific use.

Resolution - A special or temporary order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Restricted Use Funds – Funds designated for use for a specific purpose.

Revenue – Annual income received by the city.

Revenue Bonds – Bonds issued to acquire, construct or expand public projects for which fees or admissions are charged. Bonds are repaid solely from the income generated by use of that project.

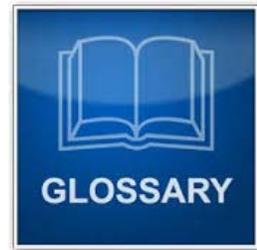
Salary Savings - That percentage or dollar amount of salaries which can be expected to be unspent during the fiscal year due to vacancies and employees receiving less than the top-step pay of the classification.

Sales Tax – A tax imposed on the total retail price of any tangible personal property. The City's general fund receives .95% percent of the 8.725% of taxes assessed on retail sales or leases of tangible personal property in the City.

SB1977 – 1992 bill (Government Code, Section 54945.6 as amended) requiring local officials to mail notice of new and increased benefit assessments and to hold public hearings prior to imposing benefit assessments.

SB90 – Reimbursement process for state mandated costs, named after its original 1972 legislation.

Secured Property – As the property tax is guaranteed by placing a lien on the real property, secured property is that real property in which the value of the lien on the real property and personal property located thereon is sufficient to assure payment of the tax.



Secured Property Taxes - Taxes levied on secured property in the City.

Secured Roll – That property tax list containing all assessed property secured by land subject to local taxation.

Securities – Investment instruments such as bonds, stocks and other instruments of indebtedness or equity.

Service Charges – Charges imposed to support services to individuals or to cover the cost of providing such services. The fees charged are limited to the cost of providing the service or regulation required (plus overhead).

Service Level – Indicates a project's effect on existing levels of service provision or identifies a new service to be provided to the public.

Short-Term Financing Methods – Techniques used for many purposes, such as meeting anticipated cash flow deficits, interim financing of a project, and project implementation. Using these techniques involves issuance of short-term notes. Voter approval is not required.

Single Audit - An annual examination by an independent auditor of a governmental agency's financial records, financial statements, federal award transactions and expenditures, general management of its operations, internal control systems, and federal assistance. The final independent audit report must be presented in conformity with Generally Accepted Accounting Principles. It must include a report on the status of internal controls relative to the financial statements and major programs. The auditor must also issue an opinion on the degree to which the recipient has complied with laws, regulations, and the terms and conditions of the federal assistance awards. If the Single Audit produced audit findings, the auditor must prepare a Schedule of Findings and Questioned Costs. See Unqualified Opinion, Qualified Opinion, Adverse Opinion and Disclaimer of Opinion.

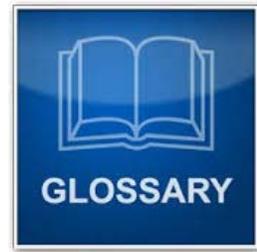
Special Assessment Fund - A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

Special District - Independent unit of local government generally organized to perform a single function.

Specialized Services - Services that are not otherwise categorized, such as title searches, police work for private parties, consultant fees, library materials, fringe benefits and loans.

Special Tax – A tax that is collected and earmarked for a special purpose and deposited into a separate account. A two-thirds vote of the electorate is required to impose, extend or increase any special tax.

Street Lighting Act of 1919 – Act authorizing cities to fund the maintenance and operation of street lighting.



Structural Deficit - The amount by which a government's spending is more than it receives in taxes in a particular period, whether the economy is performing well or not. Structural deficit issues can only be addressed by explicit and direct government policies: reducing spending, increasing the tax base, and/or increasing tax rates. It can be described as more "chronic" or long-term in nature hence needing government action to remove it.

Subvention – Subsidy or financial support received from county, state or federal government. The state and county currently levy certain taxes that are "subvented" to cities, including motor vehicle license fees, state mandated costs and motor vehicle fuel tax.

Sunset Clause - In public policy, a sunset provision or clause is a measure within a statute, regulation or other law that provides that the law shall cease to have effect after a specific date, unless further legislative action is taken to extend the law.

Supplemental Property Tax – In the event a property changes ownership, the county collects a supplemental property tax assessment in the current tax year by determining an supplemental value. In future tax periods, the property carries the full cash value.

Tangible Personal Property – Movable property.

Tax – Compulsory charge levied by a government for the purpose of financing services performed for the common benefit.

Tax Allocation Bonds – Bonds that were issued by redevelopment agencies to revitalize blighted and economically depressed areas of the community and to promote economic growth.

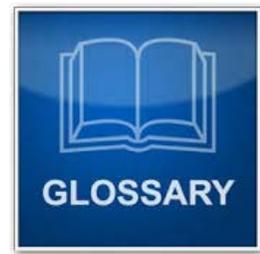
Tax and Revenue Anticipation Notes (TRANS) – TRANS are short-term borrowings by a public entity to meet cash flow needs in the general fund and other unrestricted funds of a public entity. TRANS are issued before expected receipt of taxes and other revenues during the same fiscal year.

Tax Base – The objects or transactions to which a tax is applied (e.g. parcels of property, retail sales, etc.). State law or local ordinances define the tax base and the objects or transactions exempted from taxation.

Tax Rate - The amount of tax applied to the tax base. The rate may be flat, incremental or a percentage of the tax base, or any other reasonable method.

Transactions and Use Tax – Also known as an "add-on local sales tax", a tax imposed on the total retail price of any tangible personal property and the use or storage of such property when sales tax is not paid.

Transient Occupancy Tax (TOT) - Tax levied by cities on persons staying 30 days or less in a room(s) in a hotel, inn,, motel, tourist home, non-membership campground or other lodging facility. Also called Transient Lodging Tax or Hotel Tax. The City of Reedley's TOT rate is 8% is applicable only at the Edgewater Motel.



Teeter Plan – Enacted in 1949, an alternative method for allocating delinquent property tax revenues, authorized by Revenue and Taxation Code section 401, in which the County Auditor allocates property tax revenues based on the total amount of property taxes billed, but not yet collected. The county government then collects and keeps the delinquency, penalty and interest payments.

Triple Flip – A mechanism used to repay state fiscal recovery bonds pursuant to Proposition 57 of 2004. Under the Triple Flip, the local sales and use tax rate is reduced from 1.00% to .75% with the 0.25% diverted to repay state fiscal recovery bonds. Cities and counties are reimbursed for the lost revenue from a shift of property tax revenue.

Unqualified Opinion – A finding issued by an independent auditor as part of the annual single audit requirement. This opinion finds that the auditee is in compliance with all material aspects.

Unsecured Property – As the property tax is guaranteed by placing a lien on the real property, unsecured property is that real property in which the value of the lien is not sufficient to assure payment of the property tax.

Use Tax – A tax imposed on the use or storage of the tangible personal property when sales tax is not paid.

User Fee – Fees charged for the use of a public service or program such as for recreation programs or public document retrieval. User fees for property-related services are referred to as property-related fees.

Utility Connection Fee – Utility connection fees or capacity fees are imposed on the basis of a voluntary decision to connect to a utility system or to acquire the right to use additional capacity.

Utility Rate – A category of user fee paid by the user of utility services.

Utility Users Tax (UUT) – Tax imposed on the consumer (residential and/or commercial) of any combination of electric, gas, cable, television, water, and telephone services. The City of Reedley does not have any Utility Users Tax.

VLF – Property Tax Swap – The trade of most city and county Vehicle License Fee revenue for additional property tax share and revenue.

Voter Approved Property Tax for Indebtedness – Includes ad valorem property taxes levied in addition to the 1 percent rate for voter approved debt, approved prior to July 1, 1978 or after July 1, 1986.

Williamson Act and Open Space Subvention – State subvention to foster preservation of open-space by lowering cost of property tax.

WWTP – Wastewater Treatment Plant.

Year-End – This terms means as of June 30th (end of the fiscal year).

Yield – The total amount of revenue a government expects to receive from a tax, determined by multiplying the tax rate by the tax base. Also, the annual rate of return on an investment, expressed as a percentage of the investment.

Zero-Based Budget – Zero-based budgeting is a system that requires all departments to defend their programs and justify their continuation each year. The department(s) must show the various levels of service that could be provided with different levels of funding, including zero funding.

