

City of Coalinga
General Fund
Revenue and Expense
Council Meeting April 16, 2015
FY 2015-2016 Preliminary Budget

Fiscal Years:	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
Beginning Fund Balance	3,047,965	2,523,836	2,088,604	686,945	(697,315)	(697,315)	(693,337)
Revenue:							
General	5,431,793	5,479,972	5,017,162	4,699,923	5,055,874	3,345,021	4,721,166
Fire/EMS	2,103,309	1,825,307	1,498,986	1,666,570	2,002,600	1,405,466	1,839,100
Airport	121,930	78,744	105,743	102,555	104,000	46,037	97,850
TOTAL REVENUE:	7,657,032	7,384,023	6,621,892	6,469,048	7,162,474	4,796,524	6,658,116
Expense:							
Elected Officials	282,207	241,269	189,839	206,063	180,309	136,745	141,925
Community Development	188,343	70,693	82,683	45,747	60,693	30,663	44,715
Administration	243,075	299,386	216,635	220,846	66,334	53,741	44,350
Finance	282,807	328,023	190,296	137,486	143,795	86,868	93,350
Human Resources	250,098	238,244	238,679	219,751	191,672	102,978	43,584
Police	3,020,834	3,041,652	3,225,924	3,124,602	3,049,632	1,891,250	365,650
Fire	2,644,427	2,557,331	2,821,682	2,820,014	2,538,575	1,699,835	505,296
Code Enforcement	129,867	136,228	134,153	129,228	74,836	50,257	-
Building Inspection	140,407	141,601	145,769	146,971	143,058	86,654	-
Service Center	167,380	161,709	161,925	159,291	168,269	106,203	25,959
Building Maintenance	125,628	138,753	156,867	150,636	153,264	76,072	112,490
Airport	211,742	217,455	215,518	217,477	197,258	118,874	114,584
Municipal Grounds Maint.	494,347	246,910	243,581	137,176	140,801	87,238	96,202
Sub Total	8,181,161	7,819,255	8,023,551	7,715,289	7,108,496	4,527,378	1,588,105
Unfunded Oblig.ROPS 13-14A				-			
CCF Operations/Maintenance				138,018	50,000	-	25,000
TOTAL EXPENSE:	8,181,161	7,819,255	8,023,551	7,853,308	7,158,496	4,527,378	1,613,105
Ending Fund Balance	2,523,836	2,088,604	686,945	(697,315)	(693,337)	(428,169)	4,351,674
Variance: Revenue vs Expense	(524,129)	(435,232)	(1,401,659)	(1,384,260)	3,978	269,146	5,045,011

City of Coalinga
General Fund
Revenue and Expense
Council Meeting April 16, 2015
FY 2015-2016 Preliminary Budget

FY Percentage Change	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Preliminary
Revenue:					
General	0.9%	-8.4%	-6.3%	7.6%	-6.6%
Fire/EMS	-13.2%	-17.9%	11.2%	20.2%	-8.2%
Airport	-35.4%	34.3%	-3.0%	1.4%	-5.9%
Total Revenue Percent Change:	-3.6%	-10.3%	-2.3%	10.7%	-7.0%
Expense:					
Elected Officials	-14.5%	-21.3%	8.5%	-12.5%	-21.3%
Community Development	-62.5%	17.0%	-44.7%	32.7%	-26.3%
Administration	23.2%	-27.6%	1.9%	-70.0%	-33.1%
Finance	16.0%	-42.0%	-27.8%	4.6%	-35.1%
Human Resources	-4.7%	0.2%	-7.9%	-12.8%	-77.3%
Police	0.7%	6.1%	-3.1%	-2.4%	-88.0%
Fire	-3.3%	10.3%	-0.1%	-10.0%	-80.1%
Code Enforcement	4.9%	-1.5%	-3.7%	-42.1%	-100.0%
Building Inspection	0.9%	2.9%	0.8%	-2.7%	-100.0%
Service Center	-3.4%	0.1%	-1.6%	5.6%	-84.6%
Building Maintenance	10.4%	13.1%	-4.0%	1.7%	-26.6%
Airport	2.7%	-0.9%	0.9%	-9.3%	-41.9%
Municipal Grounds Maint.	-50.1%	-1.3%	-43.7%	2.6%	-31.7%
Total Expense Percent Change:	-4.4%	2.6%	-2.1%	-8.8%	-77.5%

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
GENERAL FUND REVENUES								
101-400-4001	Current Year Secured	271,032	237,096	389,130	297,019	300,000	156,172	300,000
101-400-4002	Prior Year Secured	57,411	35,203	24,941	2,789	25,000	9,075	25,000
101-400-4003	Supplemental Secured	18,874	8,920	13,658	19,109	20,000	9,586	20,000
101-400-4004	Current Year Unsecured	47,645	48,533	46,870	44,344	47,800	-	47,000
101-400-4005	Prior Year Unsecured	9,475	4,471	1,625	3,774	5,000	2,625	5,000
101-400-4006	Supplemental Unsecured	1,761	743	68	142	1,000	54	1,000
101-400-4007	Penalties & Interest	97	801	6,344	1,063	2,500	5,390	2,500
101-400-4008	Public Safety Pension	194,182	327,777	327,565	336,292	337,000	191,640	330,000
101-400-4009	Supplement Public Safety Pens.	16,231	527	812	1,023	2,500	2,563	3,000
101-400-4012	Property Tax in Lieu of VLF	1,353,749	1,341,066	1,303,289	1,337,964	1,350,000	692,180	1,350,000
101-400-4013	Triple Flip Property Tax	187,183	157,561	359,194	149,776	200,000	69,435	200,000
101-400-4014	RDA PassThru/Residual Distrib.	-	53,580	330,612	173,104	110,000	176,460	200,000
101-400-4101	Sales & Use Tax	554,038	908,633	625,784	605,295	680,000	359,393	680,000
101-400-4102	Public Safety Sales Tax	22,198	27,742	28,005	29,563	26,000	16,730	26,000
101-400-4103	Airplane Apportionment	-	3,324	5,355	2,653	5,355	-	2,500
101-400-4104	PG & E Franchise	49,025	46,356	48,267	50,609	50,000	-	50,000
101-400-4105	Coalinga CATV Franchise	30,862	18,482	22,836	20,195	20,000	13,434	20,000
101-400-4106	Transient Occupancy Tax	38,199	33,063	25,320	27,885	30,000	20,034	30,000
101-400-4107	Real Property Transfers	11,256	14,340	13,144	14,609	10,000	7,310	10,000
101-400-4108	Mid Valley Franchise Fees	250,961	250,327	249,990	249,497	250,000	131,491	265,000
101-400-4201	Business Licenses	96,394	96,502	102,973	122,056	130,000	106,427	120,000
101-400-4203	Animal Licenses	625	638	363	363	325	231	325
101-400-4204	Bicycle Licenses	5	3	4	-	3	36	50
101-400-4205	Building Permits	32,573	31,655	36,896	74,761	120,000	62,439	72,000
101-400-4206	Electrical Permits	1,176	1,916	1,948	5,534	4,000	7,070	2,000
101-400-4207	Plumbing Permits	2,219	2,444	2,513	14,528	15,000	12,404	5,000
101-400-4208	Mechanical Permits	2,865	4,274	2,181	4,407	4,000	5,866	3,000
101-400-4211	Local Gun Permits	2,358	7,023	7,129	4,001	4,000	2,772	4,000
101-400-4212	Encroachment Permits	150	275	225	325	100	250	500
101-400-4213	Residential Solar Permit Fees	100	1,170	700	2,840	1,000	4,659	3,500
101-400-4301	Vehicle Code Fines	26,520	19,409	19,751	22,737	21,000	12,592	20,000
101-400-4302	Other Court Fines	951	1,117	1,120	1,419	1,000	180	1,000
101-400-4401	Interest Earned	6,932	8,241	317	148	500	4,804	500
101-400-4402	Land Rentals	24,218	31,500	33,715	34,482	35,000	31,898	35,000
101-400-4501	Motor Vehicle In Lieu Fees	70,809	39,668	9,796	8,107	10,000	7,831	10,000
101-400-4506	Homeowners Property Tax Relief	12,872	19,016	12,106	11,743	12,000	5,609	10,000
101-400-4521	P.O.S.T. Reimbursement	17,714	22,466	15,825	11,195	40,000	7,660	15,000
101-400-4525	ABC Grant	4,914	-	-	-	-	-	-
101-400-4537	Abandoned Veh. Abatement Pgm.	20,708	8,610	20,902	30,132	5,000	-	-
101-400-4602	Planning & Dev.Fees	4,716	3,936	15,052	9,775	8,000	9,966	8,000
101-400-4603	Planning Non-reimbursable Fees	450	5,680	2,075	1,000	-	-	-
101-400-4604	Plan Checking Fees	13,131	23,012	17,785	18,777	20,000	45,498	15,000
101-400-4605	Vacant Building Registration	9,750	14,250	7,800	4,050	4,000	3,600	4,000
101-400-4606	Yard Sale Permit	150	425	375	350	400	475	400
101-400-4607	Code Enforcement Citation Misc	100	400	300	815	300	50	300
101-400-4608	Weed & Lot Cleaning Fees	858	-	-	-	-	1,464	-
101-400-4609	Misc. Public Works Receipts	470	320	70	300	100	-	100
101-400-4612	Police Service Reimbursements	5,934	1,916	2,461	2,768	14,000	4,740	14,000
101-400-4613	Accident Report Fees	2,630	2,331	2,527	2,114	2,600	1,507	2,600
101-400-4614	Fingerprint Fees	11,305	12,113	10,673	10,378	10,000	6,255	10,000
101-400-4616	Miscellaneous Police Receipts	12,063	26,855	17,452	13,127	14,500	12,428	14,500
101-400-4617	Animal Shelter Fees	4,718	7,067	3,366	618	1,000	858	1,000
101-400-4621	Building Inspection Services	-	812	3,949	-	-	-	-
101-400-4620	Court Order Restitution	150	-	-	-	-	-	-
101-400-4816	Miscellaneous Revenues	3,246	11,260	30,542	8,413	2,500	7,139	5,000

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
101-400-4627	Claremont Custody Service Fee	595,513	-	-	-	-	-	-
101-400-4641	Claremont Allocation	361,055	-	-	-	-	-	-
101-400-4642	Water Enterprise Fund	235,260	235,260	235,260	235,260	235,260	117,630	235,260
101-400-4643	Natural Gas Enterprise Fund	144,534	144,534	144,534	144,534	144,534	72,267	144,534
101-400-4644	Sewer Enterprise Fund	235,960	235,960	235,960	235,960	235,960	117,980	235,960
101-400-4645	Sanitation Enterprise Fund	-	20,037	20,037	20,037	20,037	10,019	20,037
101-400-4647	RDA-Successor Agency AdmnAllow	286,173	166,934	88,530	68,983	70,000	58,241	70,000
101-400-4658	ICMA 401 Forfeiture	-	752,397	87,142	(697,315)	-	-	-
101-400-4666	General CIP Fund 140	-	-	-	904,498	-	-	-
101-400-4800	Property Sale-DOF Final Review	-	-	-	-	-	283,676	-
101-400-4801	Sale City Property (EDA Bldgs)	65,344	-	-	-	-	291,928	-
101-400-4653	Transfer from Gas Fund-Police Service	-	-	-	-	326,000	163,000	-
101-400-4630	Service Center Allocation	-	-	-	-	71,600	-	71,600
Sub-Total		5,431,793	5,479,972	5,017,162	4,699,923	5,055,874	3,345,021	4,721,166
101-416-5601	OES-Forestry & Fire Protection	-	-	955	-	-	-	-
101-416-5602	OES-Response Reimbursement	-	-	65,278	221,791	250,000	257,295	110,000
101-416-5603	Fire-Homeland Security Grant	53,307	-	-	-	-	-	-
101-416-5604	Fire Department Fees	534	1,529	9,038	8,293	17,500	11,866	5,000
101-416-5651	Ambulance Receipts	2,000,634	1,768,141	1,365,220	1,385,821	1,342,000	955,716	1,550,000
101-416-5652	Fire/Amb Report Copy Reimb.	55	10	1,490	120	100	10	100
101-416-5653	Ambulance Contract-Fresno Co.	45,000	48,750	45,000	45,000	45,000	30,000	45,000
101-416-5654	Collections - Outsource Group	3,779	6,876	12,005	5,545	4,000	570	4,000
101-416-5656	GEMT Medicare Reimbursement	-	-	-	-	100,000	-	125,000
101-416-5657	GEMT-Retro Reimbursement	-	-	-	-	244,000	150,009	-
Sub-Total		2,103,309	1,825,307	1,498,986	1,666,570	2,002,600	1,405,466	1,839,100
101-435-4816	Miscellaneous Revenue	-	-	2,800	15,233	4,000	4,470	10,000
101-435-5502	Airport Building Lease	2,900	-	1,730	3,600	3,600	2,400	3,600
101-435-5504	Airport Fuel Sales	78,591	37,700	50,077	56,385	62,000	19,048	50,000
101-435-5505	Airport Hangar Leases	21,285	26,429	24,731	26,972	24,000	19,914	24,000
101-435-5506	Airport Tie Down Rentals	330	305	690	365	300	200	150
101-435-5507	Airport Overnight Parking Fee	220	-	25	-	100	5	100
101-435-5509	Federal Aviation Admn Grant	11,104	-	-	-	-	-	-
101-435-5510	State Airport Grant	7,500	14,310	25,690	-	10,000	-	10,000
Sub-Total		121,930	78,744	105,743	102,555	104,000	46,037	97,850
GENERAL FUND REVENUE TOTAL:		7,657,032	7,384,023	6,621,892	6,469,048	7,162,474	4,796,524	6,658,116

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
GENERAL FUND EXPENSES								
Elected Officials								
101-401-6001	Salaries Regular	3,838	3,986	4,460	584	-	52	-
101-401-6002	Salaries Part Time	19,251	21,953	27,542	28,007	28,142	17,013	-
101-401-6200	Retirement CALPERS	-	-	142	60	-	-	-
101-401-6201	Retirement 401A	537	558	292	-	-	-	-
101-401-6202	Medical/Life Insurance	28,648	32,946	48,379	54,041	59,128	34,424	-
101-401-6203	Social Security FICA	1,196	1,344	1,651	1,419	1,356	830	-
101-401-6204	Medicare Insurance	280	314	387	332	318	194	-
101-401-6205	Disability Income Insurance	62	74	41	-	-	17	-
101-401-6206	Deferred Comp - 457 Retirement	58	60	63	13	-	-	-
101-401-6207	Workers Comp. Insurance	1,421	1,706	1,126	2,330	1,525	497	-
101-401-6220	Retirement CalPERS UL	-	-	-	-	-	-	-
101-401-9002	Unemployment Claims	-	-	-	-	-	-	-
Personnel Cost:		55,291	62,940	84,083	86,787	90,469	53,027	-
101-401-7001	Office Supplies	2,826	2,068	2,101	1,214	1,500	554	1,500
101-401-7003	Postage & Freight Out	203	75	44	36	50	40	50
101-401-7004	Printing & Binding	-	-	247	68	100	-	75
101-401-7007	Video Equipment & Supplies	-	-	1,976	-	500	-	500
101-401-7020	Council Audio/Video Supply	-	-	-	-	200	-	200
101-401-7044	Miscellaneous Supplies	-	-	331	-	-	-	-
101-401-8401	Office Equip Repairs & Maint	63	-	-	-	-	-	-
101-401-8601	Training, Travel, & Conference	3,667	1,306	2,604	1,976	900	1,151	1,500
101-401-8603	Subs., Dues, & Publications	6,710	12,742	8,113	6,312	6,500	7,215	6,500
101-401-8801	City Attorney Fees	158,254	130,004	60,763	86,666	70,000	71,456	100,000
101-401-8802	Outside Attorney Fees	25,542	6,064	1,108	-	1,000	-	25,000
101-401-8810	Professional Services	7,194	6,524	6,108	4,950	6,000	2,041	5,000
101-401-8821	Centennial 2006 Celebration	(1,000)	739	-	-	-	-	-
101-401-9001	Liability & Property Insurance	1,187	3,205	1,433	1,943	1,590	658	1,600
101-401-9005	Public Event Insurance	-	-	116	-	-	-	-
101-401-9206	Election Expense	2,054	-	4,847	-	1,500	-	-
101-401-9208	Fireworks Display	14,000	14,500	14,500	14,865	-	-	-
101-401-9211	Employee Christmas Party	5,003	-	-	-	-	-	-
101-401-9803	Office Furniture & Equipment	1,214	1,103	1,464	1,247	-	603	-
O & M Cost:		226,916	178,329	105,756	119,277	89,840	83,718	141,925
401 TOTAL:		282,207	241,269	189,839	206,063	180,309	136,745	141,925

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
Community Development								
101-404-6001	Salaries Regular	25,325	25,962	27,235	19,847	18,473	11,647	-
101-404-6002	Salaries Part Time	1,700	2,900	3,750	4,253	8,626	2,344	-
101-404-6003	Overtime					-	-	-
101-404-6005	Salaries Cash Out					-	329	-
101-404-6200	Retirement CALPERS	-	-	920	1,518	1,481	906	-
101-404-6201	Retirement 401A	3,457	3,587	1,868	-	-	-	-
101-404-6202	Medical/Life Insurance	3,769	3,603	3,793	2,064	1,933	1,357	-
101-404-6203	Social Security FICA	1,706	1,816	1,935	1,509	1,681	893	-
101-404-6204	Medicare Insurance	399	425	453	353	393	209	-
101-404-6205	Disability Income Insurance	2	3	1	-	-	0	-
101-404-6206	Deferred Comp - 457 Retirement	579	631	669	304	300	83	-
101-404-6207	Workers Comp. Insurance	1,286	1,787	1,148	1,921	1,465	601	-
101-404-6220	Retirement CalPERS UL	-	-	-	-	185	-	-
101-404-9002	Unemployment Claims	23	17	-	-	271	-	-
Personnel Cost:		38,245	40,731	41,771	31,770	34,808	18,369	-
101-404-7001	Office Supplies	1,362	1,173	1,616	1,159	1,200	453	2,000
101-404-7003	Postage & Freight Out	311	298	165	123	150	202	2,000
101-404-7004	Printing & Binding	175	28	13	-	-	174	300
101-404-7006	Small Tools & Equipment					-	-	200
101-404-7010	Uniforms					-	-	400
101-404-7016	Gasoline & Diesel	-	-	-	-	-	-	2,800
101-404-7020	Planning Audio/Video Supply	-	-	106	-	-	-	100
101-404-7202	Telephone					-	-	1,100
101-404-8401	Office Equip Repairs & Maint	63	726	-	-	-	-	-
101-404-8406	Vehicle Repairs/Maintenance					-	-	1,000
101-404-8601	Training, Travel, & Conference	135	983	638	26	-	27	700
101-404-8603	Subs., Dues, & Publications	6,772	6,266	5,665	6,924	7,000	7,408	8,200
101-404-8650	Planning-Reimbursable Fees	7,876	1,127	17,833	3,089	5,000	1,698	8,000
101-404-8651	Planning Dept Non-reimbursable	89,022	6,214	10,110	-	-	-	-
101-404-8804	Computer Programming/Consult.	1,918	2,813	2,202	-	-	50	-
101-404-8809	General Engineering	-	-	-	-	-	-	2,000
101-404-8810	Professional Services	895	895	985	998	1,000	998	2,100
101-404-8812	Reimbursable Plan Check Fee					-	-	1,500
101-404-8816	Housing Element	40,231	7,807	-	76	10,000	540	10,015
101-404-9001	Liability & Property Insurance	1,079	1,632	1,468	1,584	1,535	745	2,000
101-404-9208	Building Standards Commission					-		300
101-404-9803	Office Furniture & Equipment	260	-	113	-	-		-
O & M Cost:		150,098	29,963	40,912	13,977	25,885	12,294	44,715
404 TOTAL:		188,343	70,693	82,683	45,747	60,693	30,663	44,715

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
Administrative Services								
101-405-6001	Salaries Regular	163,477	189,241	110,365	142,943	14,299	16,724	-
101-405-6002	Salaries Part Time	-	-	-	893	1,142	1,242	-
101-405-6005	Salaries Cash Outs	-	8,387	4,046	-	104	103	-
101-405-6200	Retirement CALPERS	-	-	3,039	5,205	1,154	1,380	-
101-405-6201	Retirement 401A	2,292	11,950	9,114	-	-	-	-
101-405-6202	Medical/Life Insurance	11,979	11,667	11,187	7,613	1,987	2,809	-
101-405-6203	Social Security FICA	7,566	8,854	5,379	7,072	964	1,117	-
101-405-6204	Medicare Insurance	2,337	2,894	1,674	1,654	225	261	-
101-405-6205	Disability Income Insurance	780	874	212	272	-	80	-
101-405-6206	Deferred Comp - 457 Retirement	326	266	256	91	100	41	-
101-405-6207	Workers Comp. Insurance	8,314	12,834	5,978	5,251	843	(255)	-
101-405-6220	Retirement CalPERS UL	-	-	-	-	145	-	-
101-405-8205	Car Allowance	6,000	1,000	-	-	-	-	-
101-405-9002	Unemployment Claims	32	-	-	-	156	-	-
Personnel Cost:		203,105	247,967	151,251	170,994	21,119	23,502	-
101-405-7001	Office Supplies	3,117	1,991	2,608	1,715	1,700	619	1,000
101-405-7003	Postage & Freight Out	385	211	286	143	150	305	150
101-405-7004	Printing & Binding	-	43	96	34	50	-	50
101-405-7016	Gasoline & Diesel	865	4,737	4,476	1,607	1,750	679	1,200
101-405-7044	Miscellaneous Supplies	61	-	-	-	-	-	-
101-405-7601	General Advertising	315	-	-	-	-	-	-
101-405-8401	Office Equip Repairs & Maint	63	-	-	76	100	-	100
101-405-8406	Vehicle Parts, Repairs & Maint	10	330	874	662	500	256	500
101-405-8601	Training, Travel, & Conference	9,526	2,982	1,138	1,124	600	869	1,000
101-405-8603	Subs., Dues, & Publications	11,438	10,217	22,090	12,332	10,000	11,226	10,000
101-405-8802	Outside Attorney Fees	-	952	-	-	-	-	-
101-405-8804	Computer Programming/Consult.	2,452	2,832	2,817	26,329	26,500	15,389	26,500
101-405-8810	Professional Services	1,700	37	-	-	100	-	-
101-405-9001	Liability & Property Insurance	8,765	11,725	8,230	4,458	2,515	93	2,600
101-405-9004	Claims & Judgments	-	-	3,414	-	-	-	-
101-405-9208	Miscellaneous Expense	61	9	-	125	-	-	-
101-405-9209	Settlement Agreement	-	14,050	-	-	-	-	-
101-405-9803	Office Furniture & Equipment	1,214	1,303	19,355	1,247	1,250	804	1,250
O & M Cost:		39,970	51,419	65,385	49,852	45,215	30,239	44,350
405 TOTAL:		243,075	299,386	216,635	220,846	66,334	53,741	44,350

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
Finance								
101-406-6001	Salaries Regular	125,045	113,650	55,698	39,024	38,228	24,540	-
101-406-6002	Salaries Part Time	797	-	-	-	-	-	-
101-406-6003	Salaries Overtime	87	47	141	69	59	131	-
101-406-6005	Salaries Cash Outs	-	290	180	180	258	-	-
101-406-6200	Retirement CALPERS	-	-	1,298	2,982	3,085	1,959	-
101-406-6201	Retirement 401A	17,485	15,712	5,059	-	-	-	-
101-406-6202	Medical/Life Insurance	22,556	14,835	11,975	8,278	7,603	4,450	-
101-406-6203	Social Security FICA	7,297	5,827	3,236	2,224	2,335	1,475	-
101-406-6204	Medicare Insurance	1,707	1,576	757	520	547	345	-
101-406-6205	Disability Income Insurance	773	250	46	116	95	66	-
101-406-6206	Deferred Comp - 457 Retirement	1,439	1,422	1,039	410	400	138	-
101-406-6207	Workers Comp. Insurance	10,448	8,438	2,983	3,087	2,084	937	-
101-406-6220	Retirement CalPERS UL	-	-	-	-	385	-	-
101-406-9002	Unemployment Claims	2,272	3,184	313	876	386	-	-
Personnel Cost:		189,906	165,232	82,723	57,765	55,465	34,041	-
101-406-7001	Office Supplies	2,445	1,590	2,547	1,206	1,300	735	1,300
101-406-7003	Postage & Freight Out	5,407	4,235	4,120	2,439	3,000	2,603	3,000
101-406-7004	Printing & Binding	4,526	2,874	3,108	1,645	2,300	2,029	2,300
101-406-7203	Telephone	197	235	197	223	200	55	200
101-406-8204	Office Equipment Rental	1,140	1,119	1,118	1,111	1,200	556	1,200
101-406-8401	Office Equip Repairs & Maint	1,404	2,435	1,359	1,710	1,700	866	1,700
101-406-8601	Training, Travel, & Conference	411	11	105	75	150	-	150
101-406-8603	Subs., Dues, & Publications	254	464	300	300	300	300	300
101-406-8803	Accounting/Auditing	27,538	26,397	21,015	20,760	25,000	-	30,000
101-406-8804	Computer Programming/Consult.	16,681	17,574	28,700	28,635	30,000	19,990	30,000
101-406-8810	Professional Services	510	-	17,823	-	-	10,699	-
101-406-9001	Liability & Property Insurance	10,010	80,628	5,725	3,280	2,180	2,085	2,200
101-406-9209	Taxes, Licenses, & Fees	22,378	25,229	21,454	18,336	21,000	12,910	21,000
O & M Cost:		92,901	162,791	107,572	79,721	88,330	52,827	93,350
406 TOTAL:		282,807	328,023	190,296	137,486	143,795	86,868	93,350

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
Human Resources								
101-408-6001	Salaries Regular	126,736	137,287	131,218	108,577	110,398	61,395	-
101-408-6002	Salaries Part Time	18,075	4,388	-	-	-	-	-
101-408-6003	Salaries Overtime	-	-	-	-	-	35	-
101-408-6005	Salaries Cash Outs	-	-	-	-	-	1,405	-
101-408-6200	Retirement CALPERS	-	-	3,786	8,385	8,848	5,420	-
101-408-6201	Retirement 401A	16,381	18,752	10,079	-	-	-	-
101-408-6202	Medical/Life Insurance	16,370	18,763	18,713	18,708	22,240	16,127	-
101-408-6203	Social Security FICA	8,806	8,577	7,797	6,405	6,486	4,224	-
101-408-6204	Medicare Insurance	2,059	2,006	1,823	1,498	1,517	988	-
101-408-6205	Disability Income Insurance	1,253	1,366	1,011	639	714	523	-
101-408-6206	Deferred Comp - 457 Retirement	539	2,209	511	48	400	612	-
101-408-6207	Workers Comp. Insurance	7,259	8,452	8,492	8,052	5,967	2,127	-
101-408-6220	Retirement CalPERS UL	-	-	-	-	1,104	-	-
101-408-9002	Unemployment Claims	-	3,474	1,544	-	1,104	-	-
Personnel Cost:		197,479	205,274	184,973	152,311	158,778	92,856	-
101-408-7001	Office Supplies	1,687	972	1,624	1,101	750	330	1,300
101-408-7003	Postage & Freight Out	1,445	610	474	306	300	171	500
101-408-7004	Printing & Binding	480	(78)	47	(15)	-	-	600
101-408-8401	Office Equip Repairs & Maint	1,948	1,968	2,078	2,309	1,400	867	1,600
101-408-8601	Training, Travel, & Conference	655	1,057	213	535	500	600	1,200
101-408-8603	Subs., Dues, & Publications	248	44	276	44	100	44	550
101-408-8804	Computer Program & Consulting	1,287	1,388	1,587	55	500	-	1,800
101-408-8806	Medical General	5,885	4,620	4,963	210	1,000	412	8,000
101-408-8810	Professional Services	1,945	2,077	2,040	1,387	1,514	2,140	2,300
101-408-8901	Personnel Advertising	2,473	448	4,454	9,549	2,121	-	2,000
101-408-8902	Interview Expenses	55	176	62	-	71	-	100
101-408-8903	Employee Competency Testing	1,054	-	-	2,783	-	-	-
101-408-8904	Physical w/Drug & Alcohol Test	8,540	2,925	8,493	10,993	10,604	220	8,000
101-408-8905	Polygraphs	900	900	4,125	1,270	1,500	-	2,000
101-408-8906	Psychological Evaluation	9,100	4,855	6,600	16,010	2,000	2,400	3,000
101-408-8907	Fingerprinting Expense	2,616	1,235	1,795	4,177	1,800	196	1,400
101-408-8908	Background Investigations Exp	6,250	2,050	4,800	9,900	2,500	-	3,000
101-408-9001	Liability & Property Insurance	6,050	7,724	10,074	6,827	6,234	2,742	6,234
O & M Cost:		52,619	32,970	53,706	67,441	32,894	10,122	43,584
408 TOTAL:		250,098	238,244	238,679	219,751	191,672	102,978	43,584

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
Police Department								
101-413-6001	Salaries Regular	1,530,390	1,555,821	1,659,288	1,552,397	1,570,367	1,011,957	-
101-413-6002	Salaries Part Time	46,285	59,960	45,943	19,196	50,000	14,764	-
101-413-6003	Salaries Overtime	188,085	180,663	271,589	256,231	207,614	160,267	-
101-413-6004	Salaries Overtime Training	-	416	713	-	-	-	-
101-413-6005	Salaries Cash Outs	-	18,500	28,245	36,948	20,615	6,834	-
101-413-6200	Retirement CALPERS	-	-	83,474	162,406	173,012	108,388	-
101-413-6201	Retirement 401A	271,455	199,686	145,548	15,631	15,370	9,836	-
101-413-6202	Medical/Life Insurance	253,709	245,616	281,708	309,463	321,042	202,647	-
101-413-6203	Social Security FICA	107,362	110,118	121,715	110,797	114,147	72,788	-
101-413-6204	Medicare Insurance	25,109	25,754	28,922	25,939	26,696	17,023	-
101-413-6205	Disability Income Insurance	1,517	1,456	1,180	970	1,009	713	-
101-413-6206	Deferred Comp - 457 Retirement	14,126	16,529	15,089	2,824	13,641	9,234	-
101-413-6207	Workers Comp. Insurance	103,605	122,754	107,076	164,821	94,022	65,595	-
101-413-6208	Uniform Allowance	29,384	30,200	16,760	1,200	26,500	17,090	-
101-413-6220	Retirement CalPERS UL	-	-	-	-	15,076	-	-
101-413-9002	Unemployment Claims	4,951	22,950	12,456	81	17,638	11	-
Personnel Cost:		2,575,978	2,590,421	2,819,706	2,658,904	2,666,749	1,697,145	-
101-413-7001	Office Supplies	12,304	8,880	9,154	8,332	8,000	3,521	8,000
101-413-7003	Postage & Freight Out	1,715	3,480	1,774	2,024	2,200	1,082	2,000
101-413-7004	Printing & Binding	2,390	3,813	2,663	468	500	960	600
101-413-7006	Small Tools & Equipment	4,644	3,623	3,619	2,236	2,000	2,467	2,000
101-413-7007	Audio/Video Equip. & Supplies	1,084	369	1,708	241	500	594	500
101-413-7010	Uniforms-Safety Equipment	6,220	4,433	12,723	38,421	5,500	4,455	5,500
101-413-7016	Gasoline & Diesel	87,136	96,948	93,579	90,495	85,000	46,225	85,000
101-413-7028	Shelter Food/Supplies	12,280	12,010	8,526	4,203	9,000	4,740	9,000
101-413-7029	Canine Food/Supplies	750	-	807	-	-	-	-
101-413-7038	Inmate Food/Jail Supplies	2,245	1,416	1,607	1,852	1,500	796	1,500
101-413-7044	Miscellaneous Supplies	3,828	1,430	1,549	1,617	1,500	959	1,000
101-413-7201	Water, Gas, Sanitation & Sewer	3,220	1,013	1,415	1,324	1,500	915	1,500
101-413-7202	Electric	5,589	5,727	4,742	6,300	4,800	3,715	5,000
101-413-7203	Telephone	20,500	19,474	19,156	18,469	19,500	10,401	19,000
101-413-8401	Office Equip Repairs & Maint	2,047	1,678	365	668	700	592	1,000
101-413-8402	Major Equip Repairs & Maint.	-	372	877	259	375	61	300
101-413-8403	Buildings Repairs & Maint.	1,852	1,515	9,722	5,451	5,500	444	5,000
101-413-8406	Vehicle Parts, Repairs & Maint	50,322	27,540	33,515	30,126	20,250	17,272	25,000
101-413-8408	Skunk Control Supplies & Maint	-	-	3,077	90	1,000	255	1,000
101-413-8601	Training, Travel, & Conference	23,446	16,145	14,610	27,877	40,000	14,602	25,000
101-413-8603	Subs., Dues, & Publications	2,498	4,366	4,322	2,350	2,500	534	2,000
101-413-8804	Computer Programming/Consult.	10,214	7,246	9,320	5,074	5,573	1,833	5,000
101-413-8808	Laboratory	2,619	1,356	563	3,759	2,000	1,967	2,500
101-413-8810	Professional Services	41,962	66,786	54,477	35,774	30,000	13,989	25,000
101-413-8811	2011 Homeland Security Grant	-	4,312	-	-	-	-	-
101-413-9001	Liability & Property Insurance	82,285	112,177	91,794	126,589	98,235	37,532	95,000
101-413-9004	Settlements & Judgments	27,948	6,536	4,970	4,639	6,000	-	6,000
101-413-9007	Investigative Expenses	12,973	13,313	16,001	14,926	12,000	12,230	15,000
101-413-9212	Booking Fees	1,735	158	-	335	1,500	36	1,500
101-413-9803	Office Furniture & Equipment	3,212	1,385	1,024	799	750	177	750
101-413-9804	Major Machinery & Equipment	17,837	23,731	(1,442)	31,001	15,000	11,752	15,000
O & M Cost:		444,856	451,230	406,218	465,699	382,883	194,105	365,650
413 TOTAL:		3,020,834	3,041,652	3,225,924	3,124,602	3,049,632	1,891,250	365,650

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
Fire Department								
101-416-6001	Salaries Regular	1,088,730	952,999	1,134,576	1,149,481	1,191,271	747,791	-
101-416-6002	Salaries Part Time	62,388	96,841	136,552	38,612	-	4,773	-
101-416-6003	Salaries Overtime	249,058	316,931	299,895	333,921	130,000	247,311	-
101-416-6005	Salaries Cash Outs	-	-	1,495	-	319	-	-
101-416-6200	Retirement CALPERS	-	-	66,456	132,977	140,000	85,908	-
101-416-6201	Retirement 401A	180,669	176,328	106,855	13,592	14,540	8,741	-
101-416-6202	Medical/Life Insurance	195,684	169,398	212,409	245,617	277,653	161,029	-
101-416-6203	Social Security FICA	85,844	83,883	95,660	92,425	94,733	60,750	-
101-416-6204	Medicare Insurance	20,076	19,618	22,372	21,616	22,155	14,207	-
101-416-6205	Disability Income Insurance	1,607	70	717	911	1,009	674	-
101-416-6206	Deferred Comp - 457 Retirement	29,273	28,834	30,480	26,786	30,906	16,161	-
101-416-6207	Workers Comp. Insurance	71,820	86,479	87,255	140,812	71,560	33,391	-
101-416-6208	Uniform Allowance	27,050	39,543	20,250	28,500	30,000	13,500	-
101-416-6220	Retirement CalPERS UL	-	-	-	-	11,610	-	-
101-416-9002	Unemployment Claims	5,537	900	15,592	5,544	16,095	4,233	-
Personnel Cost:		2,017,738	1,971,824	2,230,564	2,230,793	2,031,851	1,398,470	-
101-416-7001	Office Supplies	1,631	898	2,113	2,516	1,700	1,118	1,700
101-416-7003	Postage & Freight Out	306	113	386	204	200	110	200
101-416-7004	Printing & Binding	-	435	-	-	-	-	-
101-416-7005	Education Materials & Supplies	346	-	1,087	3,258	3,700	2,694	3,700
101-416-7006	Small Tools & Equipment	1,767	1,506	5,382	1,037	1,000	907	1,000
101-416-7007	Audio/Video Equipment Supplies	-	-	-	54	100	16	100
101-416-7010	Uniforms (Turnout Gear)	22,726	27,418	8,131	6,977	7,000	994	20,000
101-416-7016	Gasoline & Diesel	73,818	90,579	102,786	83,000	74,000	40,540	80,000
101-416-7044	Miscellaneous Supplies	709	808	1,099	1,592	700	89	700
101-416-7045	Station Supplies	1,376	1,338	3,021	2,618	1,500	1,073	1,500
101-416-7201	Water, Gas, Sanitation & Sewer	6,541	6,818	7,386	6,937	7,000	3,239	7,000
101-416-7202	Electric	17,340	16,134	17,989	19,299	15,000	14,211	15,000
101-416-7203	Telephone	2,692	3,472	4,875	5,028	4,500	3,409	4,500
101-416-7500	Medical Equipment & Supplies	39,102	29,333	49,834	38,256	39,000	14,171	39,000
101-416-7501	Meals-Ambulance Runs	3,533	1,925	4,950	1,970	2,000	1,107	2,000
101-416-7502	EMS-Linens	3,413	5,257	4,875	3,465	4,000	2,264	4,000
101-416-7503	Tuition Reimbursement	7,512	3,507	2,815	2,502	5,000	-	5,000
101-416-7504	Ambulance Billing Contract	50,848	46,763	55,483	54,934	50,000	17,636	45,000
101-416-7505	EMS-Billing Refunds	23,000	20,130	11,407	5,847	5,000	8,469	5,000
101-416-7506	Mandated Annual Service	605	-	-	-	25,000	-	25,000
101-416-8401	Office Equip Repairs & Maint	565	673	1,592	548	500	539	500
101-416-8402	Major Equip Repairs & Maint.	15,092	6,862	11,009	3,426	3,500	2,120	3,500
101-416-8403	Buildings Repairs & Maint.	3,682	6,809	10,171	11,754	5,000	16,756	5,000
101-416-8405	Grounds Repairs & Maint.	803	1,474	1,414	361	500	1,427	500
101-416-8406	Vehicle Parts, Repairs & Maint	57,659	58,129	98,258	44,106	44,000	35,027	60,000
101-416-8407	Misc. Repairs & Maint.	1,479	3,096	3,065	166	500	105	500
101-416-8601	Training, Travel, & Conference	6,739	1,525	4,965	6,777	4,000	1,983	6,000
101-416-8603	Subs., Dues, & Publications	2,689	2,128	4,037	1,492	2,000	1,653	2,000
101-416-8604	Required Certification Train	5,256	3,042	4,992	5,102	5,500	3,049	5,500
101-416-8804	Computer Programming/Consult.	3,557	3,717	4,621	4,717	500	477	500
101-416-8810	Professional Services	130	6,414	11,560	8,759	1,500	643	1,500

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
101-416-9001	Liability & Property Insurance	60,209	79,030	89,467	101,600	74,770	25,618	74,770
101-416-9004	Settlements & Judgements	26,712	51,312	-	2,546	-	-	-
101-416-9208	Volunteer Firefighter Stipend	4,200	3,360	3,360	-	-	-	-
101-416-9209	Firefighter's Assn Stipend	-	-	2,000	-	2,000	-	2,000
101-416-9701	Ambulance Principal Payment	45,458	45,458	-	-	-	-	-
101-416-9702	Ambulance Interest Payment	5,609	5,992	-	-	-	-	-
101-416-9705	Fire Engine Principal Payment	31,686	33,393	35,193	37,090	39,090	39,089	39,030
101-416-9706	Fire Engine Interest Payment	16,538	16,658	13,030	11,133	9,134	9,134	9,134
101-416-9707	2007 KME Fire Engine Principal	-	-	-	-	52,396	47,541	20,144
101-416-9708	2007 KME Fire Engine Interest	-	-	-	-	5,434	4,159	4,318
101-416-9803	Office Furniture & Equipment	2,043	-	-	-	-	-	-
101-416-9804	Major Machinery & Equipment	79,320	-	8,765	110,151	10,000	-	10,000
O & M Cost:		626,689	585,507	591,118	589,221	506,724	301,365	505,296
416 TOTAL:		2,644,427	2,557,331	2,821,682	2,820,014	2,538,575	1,699,835	505,296

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
Code Enforcement								
101-420-6001	Salaries Regular	63,807	85,633	85,294	80,549	40,651	30,170	Merging w/
101-420-6002	Salaries Part Time	20,325	-	-	3,035	3,882	2,726	Comm.Dev.
101-420-6003	Salaries Overtime	125	199	-	-	-	-	Dept
101-420-6005	Salaries Cash Out	-	-	-	-	-	263	101-404
101-420-6200	Retirement CALPERS	-	-	3,019	6,283	3,259	2,397	
101-420-6201	Retirement 401A	8,755	11,913	6,160	-	-	-	
101-420-6202	Medical/Life Insurance	8,231	14,195	15,945	14,165	11,550	7,664	
101-420-6203	Social Secuirty FICA	5,278	5,247	5,201	5,101	2,631	1,952	
101-420-6204	Medicare Insurance	1,234	1,227	1,217	1,193	616	457	
101-420-6206	Deferred Comp - 457 Retirement	1,178	1,290	1,366	648	-	-	
101-420-6207	Workers Comp. Insurance	4,395	5,311	3,429	6,778	1,998	211	
101-420-6220	Retirement CalPERS UL	-	-	-	-	406	-	
101-420-9002	Unemployment Claims	4,680	-	-	-	593	-	
Personnel Cost:		118,007	125,015	121,631	117,750	65,586	45,839	-
101-420-7001	Office Supplies	800	785	1,324	1,100	500	450	-
101-420-7003	Postage & Freight Out	1,943	1,935	2,001	1,196	1,200	1,460	-
101-420-7006	Small Tools & Equipment	1,395	810	726	364	400	-	-
101-420-7010	Uniforms	238	167	-	200	200	197	-
101-420-7016	Gasoline & Diesel	-	87	116	1,891	2,200	823	-
101-420-7203	Telephone	692	701	654	582	600	315	-
101-420-8401	Office Equip Repairs & Maint	63	60	60	-	-	-	-
101-420-8406	Vehicle Repairs & Maint.	504	241	1,564	402	500	371	-
101-420-8601	Training, Travel, & Conference	1,180	2	3	18	200	-	-
101-420-8603	Subs., Dues, & Publications	31	75	75	75	100	75	-
101-420-8804	Computer Programming/Consult.	1,390	1,496	1,615	-	-	100	-
101-420-9001	Liability & Property Insurance	3,624	4,854	4,383	5,650	3,350	626	-
O & M Cost:		11,860	11,213	12,523	11,478	9,250	4,418	-
420 TOTAL:		129,867	136,228	134,153	129,228	74,836	50,257	-

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
Building Inspection								
101-421-6001	Salaries Regular	84,251	89,483	92,637	88,617	86,878	54,884	Merging w/
101-421-6002	Salaries Part Time	-	-	-	2,065	2,626	1,844	Comm.Dev.
101-421-6005	Salaries Cash Outs	-	-	1,325	1,325	1,326	1,588	Dept
101-421-6200	Retirement CALPERS	-	-	3,140	6,719	7,069	4,375	101-404
101-421-6201	Retirement 401A	11,724	12,173	6,323	-	-	-	
101-421-6202	Medical/Life Insurance	12,745	10,522	15,501	18,939	19,596	11,067	
101-421-6203	Social Security FICA	5,361	5,676	5,849	5,347	5,293	3,451	
101-421-6204	Medicare Insurance	1,254	1,328	1,368	1,251	1,238	807	
101-421-6205	Disability Income Insurance	267	277	132	-	-	59	
101-421-6206	Deferred Comp - 457 Retirement	4,220	4,399	4,711	2,430	900	399	
101-421-6207	Workers Comp. Insurance	4,504	5,675	3,579	7,378	4,910	1,660	
101-421-6208	Uniform Allowance	-	-	-	-	-	-	
101-421-6220	Retirement CalPERS UL	-	-	-	-	883	-	
101-421-9002	Unemployment Claims	-	-	-	-	909	-	
Personnel Cost:		124,326	129,533	134,565	134,071	131,628	80,135	-
101-421-7001	Office Supplies	534	579	410	330	300	175	-
101-421-7003	Postage & Freight Out	64	97	54	65	100	70	-
101-421-7010	Uniforms	33	167	-	198	200	197	-
101-421-7016	Gasoline & Diesel	701	750	1,122	748	1,000	288	-
101-421-7203	Telephone	485	501	492	588	700	347	-
101-421-8401	Office Equip Repairs & Maint	63	-	223	-	-	-	-
101-421-8406	Vehicle Parts, Repairs & Maint	50	-	258	117	300	166	-
101-421-8601	Training, Travel, & Conference	-	2	3	385	500	140	-
101-421-8603	Subs., Dues, & Publications	1,365	175	175	1,428	500	30	-
101-421-8804	Computer Programming/Consult.	2,317	2,462	2,582	680	-	100	-
101-421-8810	Professional Services	895	895	985	998	1,000	998	-
101-421-8812	Reimbursable Bldg Plan Ck Fee	5,558	1,085	140	1,099	1,500	1,770	-
101-421-9001	Liability & Property Insurance	3,791	5,186	4,597	6,152	5,130	2,174	-
101-421-9208	Building Standards Commission	-	169	164	113	200	66	-
101-421-9803	Office Furniture & Equipment	226	-	-	-	-	-	-
O & M Cost:		16,082	12,068	11,205	12,900	11,430	6,520	-
421 TOTAL:		140,407	141,601	145,769	146,971	143,058	86,654	-

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
Service Center								
101-431-6001	Salaries Regular	93,173	95,180	96,640	94,673	100,820	67,547	-
101-431-6003	Salaries Overtime	1,386	266	879	642	748	435	-
101-431-6005	Salaries Cash Out					-	-	-
101-431-6200	Retirement CALPERS	-	-	3,186	7,286	8,104	5,390	-
101-431-6201	Retirement 401A	12,912	12,846	6,671	-	-	-	-
101-431-6202	Medical/Life Insurance	13,158	11,306	13,874	14,426	15,789	9,868	-
101-431-6203	Social Security FICA	5,742	5,871	5,987	5,831	6,316	4,222	-
101-431-6204	Medicare Insurance	1,343	1,373	1,400	1,364	1,478	987	-
101-431-6206	Deferred Comp - 457 Retirement	1,548	2,480	2,875	2,311	2,253	1,558	-
101-431-6207	Workers Comp. Insurance	4,969	6,020	3,625	7,359	5,490	2,239	-
101-431-6208	Uniform Allowance	-	274	-	150	300	-	-
101-431-6220	Retirement CalPERS UL	-	-	-	-	1,012	-	-
101-431-9002	Unemployment Claims	-	-	-	-	1,019	-	-
Personnel Cost:		134,231	135,616	135,137	134,041	143,329	92,245	-
101-431-7001	Office Supplies	197	92	92	421	200	90	200
101-431-7006	Small Tools & Equipment	360	-	76	141	200	-	200
101-431-7010	Uniforms	314	413	-	297	300	-	300
101-431-7015	Vehicle Parts & Supplies	18,378	13,135	14,419	11,147	12,000	8,113	12,000
101-431-7016	Gasoline & Diesel	5,182	3,120	2,575	2,044	2,200	871	2,200
101-431-7044	Miscellaneous Supplies	220	20	448	321	200	-	200
101-431-7202	Electric	3,371	3,326	3,267	3,452	3,200	1,766	3,200
101-431-7203	Telephone	373	369	381	388	400	135	400
101-431-8406	Vehicle Parts, Repairs & Maint	594	117	830	894	500	204	500
101-431-9001	Liability & Property Insurance						2,779	5,740
101-431-9002	Unemployment Claims	4,159	5,501	4,701	6,145	5,740	-	1,019
O & M Cost:		33,148	26,093	26,788	25,249	24,940	13,958	25,959
431 TOTAL:		167,380	161,709	161,925	159,291	168,269	106,203	25,959

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
Building Maintenance								
101-432-6001	Salaries Regular	18	25,549	24,287	25,501	26,777	17,362	-
101-432-6003	Salaries Overtime	269	158	116	-	-	-	-
101-432-6200	Retirement CALPERS	-	-	837	2,011	2,146	1,391	-
101-432-6201	Retirement 401A	3,249	3,599	1,673	-	-	-	-
101-432-6202	Medical/Life Insurance	1,597	4,225	5,029	5,347	5,722	3,576	-
101-432-6203	Social Security FICA	7	1,582	1,499	1,589	1,661	1,087	-
101-432-6204	Medicare Insurance	2	370	351	372	389	254	-
101-432-6206	Deferred Comp - 457 Retirement	(77)	74	-	337	488	319	-
101-432-6207	Workers Comp. Insurance	3,943	2,758	498	3,825	3,055	1,446	-
101-432-6208	Uniform Allowance	94	93	-	-	-	-	-
101-432-6220	Retirement CalPERS UL	-	-	-	-	268	-	-
101-432-9002	Unemployment Claims	-	-	-	-	268	-	-
Personnel Cost:		9,100	38,408	34,290	38,982	40,774	25,436	-
101-432-7001	Office Supplies	39	8	22	47	-	28	-
101-432-7006	Small Tools & Equipment	2,487	3,130	2,296	703	500	-	500
101-432-7044	Miscellaneous Supplies	2,804	2,105	1,829	1,982	2,000	-	2,000
101-432-7201	Water, Gas, Sanitation & Sewer	12,227	14,654	25,146	16,431	16,000	7,484	16,000
101-432-7202	Electric	49,491	46,043	51,853	47,333	42,000	27,509	42,000
101-432-7203	Telephone	23,568	22,509	22,760	23,564	22,000	8,889	22,000
101-432-8402	Major Equip Repairs & Maint.	1,252	-	-	-	7,500	-	7,500
101-432-8403	Buildings Repairs & Maint.	8,588	3,301	6,204	7,910	7,500	1,353	7,500
101-432-8405	Grounds Repairs & Maintenance	9,526	3,537	4,542	4,935	5,800	3,520	5,800
101-432-8407	Inspections	3,186	2,535	6,951	5,516	6,000	126	6,000
101-432-9001	Liability & Property Insurance	3,361	2,523	972	3,235	3,190	1,728	3,190
O & M Cost:		116,528	100,345	122,577	111,654	112,490	50,637	112,490
432 TOTAL:		125,628	138,753	156,867	150,636	153,264	76,072	112,490

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
Airport Operations								
101-435-6001	Salaries Regular	10,377	5,321	5,232	7,204	6,802	4,797	-
101-435-6003	Salaries Overtime	-	-	-	665	664	524	-
101-435-6005	Salaries Cash Outs	-	-	54	-	52	76	-
101-435-6200	Retirement CALPERS	-	-	197	557	551	357	-
101-435-6201	Retirement 401A	1,446	745	325	-	-	-	-
101-435-6202	Medical/Life Insurance	2,927	1,237	1,282	1,126	1,145	1,141	-
101-435-6203	Social Security FICA	598	308	299	480	467	317	-
101-435-6204	Medicare Insurance	140	72	70	112	110	74	-
101-435-6206	Deferred Comp - 457 Retirement	25	-	-	147	141	54	-
101-435-6207	Workers Comp. Insurance	320	220	1,902	637	407	131	-
101-435-6208	Uniform Allowance	-	-	-	-	15	-	-
101-435-6220	Retirement CalPERS UL	-	-	-	-	69	-	-
101-435-9002	Unemployment Claims	-	-	-	-	76	-	-
Personnel Cost:		15,832	7,903	9,361	10,929	10,499	7,469	-
101-435-7201	Water, Gas, Sanitation & Sewer	2,820	3,434	3,461	4,585	3,800	2,205	3,800
101-435-7202	Electric	11,096	10,571	12,290	11,536	10,640	5,397	10,640
101-435-7203	Telephone	1,423	1,456	2,104	1,745	1,580	780	1,580
101-435-8006	Fuel Purchases for Resale	48,671	43,863	41,586	41,989	55,000	20,596	45,000
101-435-8402	Major Equipment Repair	1,415	-	357	-	1,500	-	1,500
101-435-8403	Building Repairs	1,246	154	4,834	154	1,000	207	1,000
101-435-8405	Grounds Repair & Maintenance	1,510	21,837	15,150	1,475	3,000	4,553	3,000
101-435-8406	Vehicle Parts, Repairs & Maint	2,013	260	938	-	500	-	500
101-435-8809	Engineering and Consultants	178	1,003	273	290	500	1,069	500
101-435-8810	Professional Services	-	300	2,212	8,898	6,800	2,233	6,800
101-435-8811	Airport Master Plan	-	-	-	-	-	-	-
101-435-9001	Liability & Property Insurance	3,604	3,204	2,966	3,002	3,002	3,002	3,002
101-435-9209	Taxes,Lic,Fees & Special Assmt	8,992	9,091	9,465	9,570	9,800	9,187	9,800
101-435-9601	1994 Airport Const. Principal	45,000	50,000	50,000	55,000	60,000	60,000	-
101-435-9602	1994 Airport Const. Interest	17,110	13,725	10,138	6,344	2,175	2,175	-
101-435-9611	1998 Airport Hangers Principal	40,658	42,549	44,440	46,331	26,134	-	26,134
101-435-9612	1998 Airport Hangers Interest	10,172	8,106	5,943	3,684	1,328	-	1,328
101-435-9804	Major Machinery & Equipment	-	-	-	11,945	-	-	-
O & M Cost:		195,909	209,553	206,156	206,548	186,759	111,404	114,584
435 TOTAL:		211,742	217,455	215,518	217,477	197,258	118,874	114,584

FY 2015-2016 Preliminary Budget

General Fund

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD-Feb'15	2016 Preliminary
Municipal Grounds Maintenance								
101-440-6001	Salaries Regular	219,485	80,876	82,232	26,223	29,776	18,680	-
101-440-6002	Salaries Part Time	-	-	-	1,398	-	-	-
101-440-6003	Salaries Overtime	198	119	999	118	44	160	-
101-440-6005	Salaries Cash Outs	-	-	232	-	233	-	-
101-440-6200	Retirement CALPERS	-	-	1,252	1,898	2,241	1,299	-
101-440-6201	Retirement 401A	28,773	10,776	9,062	-	-	-	-
101-440-6202	Medical/Life Insurance	39,246	16,369	24,102	7,462	8,909	4,617	-
101-440-6203	Social Security FICA	13,341	4,424	4,796	1,544	1,803	1,125	-
101-440-6204	Medicare Insurance	3,120	1,035	1,122	361	422	263	-
101-440-6206	Deferred Comp - 457 Retirement	2,295	584	571	145	186	56	-
101-440-6207	Workers Comp. Insurance	7,879	6,254	3,931	7,706	7,600	3,286	-
101-440-6208	Uniform Allowance	-	-	165	59	84	-	-
101-440-6220	Retirement CalPERS UL	-	-	-	-	301	-	-
101-440-9002	Unemployment Claims	-	3,143	-	-	302	-	-
Personnel Cost:		314,338	123,579	128,463	46,915	51,901	29,487	-
101-440-7001	Office Supplies	-	82	-	-	-	-	-
101-440-7006	Small Tools & Equipment	646	-	432	-	-	-	-
101-440-7010	Uniforms	341	450	394	-	-	54	-
101-440-7016	Gasoline & Diesel	17,173	9,799	12,609	6,339	6,000	3,129	6,000
101-440-7044	Irrigation Supplies	-	2,772	3,000	1,000	1,000	-	1,000
101-440-7201	Water/Electric - City Plots	103,319	87,355	80,578	76,633	74,000	49,004	74,000
101-440-8403	Building Repairs & Supplies	4,633	1,206	-	-	500	-	500
101-440-8405	Grounds Repairs & Maintenance	17,674	13,437	7,190	3,352	4,000	523	11,000
101-440-8406	Vehicle Parts, Repairs & Maint	3,026	2,428	5,855	1,423	1,500	4,280	1,500
101-440-8601	Travel, Training, & Conference	347	84	-	-	200	-	200
101-440-9001	Liability & Property Insurance	6,535	5,719	5,061	1,514	1,700	761	1,700
101-440-9002	Unemployment Claims	-	-	-	-	-	-	302
101-440-9204	Claims and Judgments	1,317	-	-	-	-	-	-
101-440-9804	Major Machinery & Equipment	24,999	-	-	-	-	-	-
O & M Cost:		180,009	123,331	115,118	90,261	88,900	57,751	96,202
440 TOTAL:		494,347	246,910	243,581	137,176	140,801	87,238	96,202
TRANSFERS OUT:								
101-900-9453	TO Claremont Custody Center	-	-	-	138,018	50,000	-	25,000
101-900-9820	TO RDA Successor Agency	-	-	-	-	-	-	-
GENERAL FUND REVENUES:								
		7,657,032	7,384,023	6,621,892	6,469,048	7,162,474	4,796,524	6,658,116
GENERAL FUND EXPENSES:								
		8,181,161	7,819,255	8,023,551	7,853,308	7,158,496	4,527,378	1,613,105
Variance Revenue vs Expense		(524,129)	(435,232)	(1,401,659)	(1,384,260)	3,978	269,146	5,045,011

City of Coalinga
Gas Tax, Transportation Development Act
and Measure C Funds
Revenue and Expense
FY 2015-2016 Preliminary Budget

Fiscal Years:	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
Fund 107-GAS TAX FUND							
Beginning Fund Balance	320,965	548,310	701,430	798,332	444,090	444,090	441,637
Revenue:	472,363	529,663	429,201	591,015	533,910	263,972	420,074
Expense:	245,018	376,543	332,299	945,257	540,815	266,424	277,556
Variance: Revenue vs Expense	227,345	153,120	96,902	(354,242)	(6,905)	(2,453)	142,518
Ending Fund Balance	548,310	701,430	798,332	444,090	437,185	441,637	584,155
Fund 109-TDA Art. III							
Beginning Fund Balance	36,840	46,526	54,421	63,354	73,457	73,457	73,457
Revenue:	9,686	9,683	9,922	10,103	9,600	-	10,998
Expense:	-	1,788	989	-	-	-	-
Variance: Revenue vs Expense	9,686	7,895	8,933	10,103	9,600	-	10,998
Ending Fund Balance	46,526	54,421	63,354	73,457	83,057	73,457	84,455
Fund 110-TDA Art. VIII							
Beginning Fund Balance	895,836	1,028,638	1,229,806	504,175	254,854	254,854	321,831
Revenue:	193,377	227,380	384,043	336,521	301,000	68,216	493,075
Expense:	60,575	26,212	1,109,674	585,842	15,000	1,239	-
Variance: Revenue vs Expense	132,802	201,168	(725,631)	(249,321)	286,000	66,977	493,075
Ending Fund Balance	1,028,638	1,229,806	504,175	254,854	540,854	321,831	814,906
Fund 125-Measure C-St. Maintenance							
Beginning Fund Balance	160,776	314,269	273,303	131,634	313,829	313,829	312,266
Revenue:	168,342	177,202	175,515	182,195	186,039	-	185,500
Expense:	14,849	218,168	317,184	-	269,000	1,564	-
Variance: Revenue vs Expense	153,493	(40,966)	(141,669)	182,195	(82,961)	(1,564)	185,500
Ending Fund Balance	314,269	273,303	131,634	313,829	230,868	312,266	497,766
Fund 126-Measure C-ADA Compliance							
Beginning Fund Balance	9,678	15,326	20,743	26,682	24,141	24,141	6,284
Revenue:	5,648	5,960	5,939	6,135	6,544	4,140	6,550
Expense:	-	543	-	8,676	7,000	21,997	-
Variance: Revenue vs Expense	5,648	5,417	5,939	(2,541)	(456)	(17,857)	6,550
Ending Fund Balance	15,326	20,743	26,682	24,141	23,685	6,284	12,834
Fund 127-Measure C-Flexible Funding							
Beginning Fund Balance	621,066	821,064	990,035	1,170,324	858,027	858,027	984,928
Revenue:	201,780	214,084	212,886	219,246	222,871	142,702	221,500
Expense:	1,782	45,113	32,597	531,543	710,625	15,801	-
Variance: Revenue vs Expense	199,998	168,971	180,289	(312,297)	(487,754)	126,901	221,500
Ending Fund Balance	821,064	990,035	1,170,324	858,027	370,273	984,928	1,206,428

CITY OF COALINGA
FY 2015-2016 Preliminary Budget
Gas Tax Fund 107 - Highway Users Tax
Detail - Revenue and Expense

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
Fund 107-Gas Tax								
107-400-4401	Interest Earned	1,738	1,998	2,349	825	1,500	-	1,000
107-400-4507	Gasoline Tax - 2103	180,921	256,962	150,125	263,816	245,775	95,575	94,800
107-400-4508	Gasoline Tax - 2105	98,037	86,946	82,680	128,789	83,183	58,577	109,174
107-400-4509	Gasoline Tax - 2106	56,733	54,959	54,565	55,407	64,465	33,829	61,080
107-400-4510	Gasoline Tax - 2107	130,934	124,797	135,482	137,770	134,987	71,911	150,020
107-400-4511	Gasoline Tax - 2107.5	4,000	4,000	4,000	4,000	4,000	4,000	4,000
107-400-4816	Miscellaneous Revenue	-	-	-	409	-	80	-
	TOTAL REVENUE	472,363	529,663	429,201	591,015	533,910	263,972	420,074
EXPENSE								
107-422-6001	Salaries Regular	45,349	44,287	94,556	118,992	165,535	98,334	-
107-422-6002	Salaries Part Time	-	-	-	2,595	-	-	-
107-422-6003	Salaries Overtime	2,849	3,027	3,294	3,106	2,946	2,587	-
107-422-6005	Salaries Cash Outs	-	-	672	160	432	822	-
107-422-6200	Retirement CALPERS	-	-	4,710	8,956	13,003	7,461	-
107-422-6201	Retirement 401A	6,655	6,592	3,738	-	-	-	-
107-422-6202	Medical/Life Insurance	8,463	7,848	20,301	27,319	35,130	18,903	-
107-422-6203	Social Security FICA	2,908	2,874	5,838	7,422	10,194	6,140	-
107-422-6204	Medicare Insurance	680	672	1,365	1,736	2,384	1,436	-
107-422-6205	Disability Income Insurance	-	-	72	174	164	123	-
107-422-6206	Deferred Comp - 457 Retirement	917	1,020	1,276	1,081	1,358	727	-
107-422-6207	Workers Comp. Insurance	2,734	3,075	5,844	21,942	20,300	5,216	-
107-422-6208	Uniform Allowance	-	-	-	246	246	-	-
107-422-6220	Retirement CalPERS UL	-	-	-	-	1,662	-	-
107-422-9002	Unemployment Claims	-	-	-	-	1,545	-	-
	Personnel Cost:	70,556	69,395	141,667	193,731	254,898	141,749	-
107-422-7001	Office Supplies	-	-	-	4	200	-	200
107-422-7003	Postage & Freight Out	-	-	-	1	6	-	6
107-422-7004	Printing & Binding	-	-	-	-	8	-	8
107-422-7010	Uniforms	-	-	137	400	500	-	500
107-422-7013	Street Materials	26,896	10,064	23,044	16,278	30,000	10,720	30,000
107-422-7014	Utility Parts & Supplies	-	436	-	450	450	-	450
107-422-7016	Gasoline & Diesel	5,514	5,658	5,718	6,371	14,450	2,526	14,000
107-422-7019	Street Stripe Paint	3,811	3,480	2,228	1,487	4,000	-	4,000
107-422-7044	Miscellaneous Supplies	323	366	133	139	1,000	78	1,000
107-422-7201	Water/Electric - City Plots	-	-	38,912	39,646	36,000	21,667	36,000
107-422-7202	Street Light Electricity	97,027	114,365	88,753	103,494	115,000	57,855	115,000
107-422-7203	Telephone	-	-	-	-	600	-	600
107-422-8401	Office Equip, Repairs & Maint	-	-	-	1,008	500	17	500
107-422-8403	Buildings Repairs & Maint.	-	-	-	6,542	7,500	2,759	5,000
107-422-8405	Grounds Repairs & Maintenance	-	-	-	-	6,000	-	6,000
107-422-8406	Vehicle Repairs & Maint.	1,177	2,906	1,267	6,522	3,000	4,851	3,000
107-422-8601	Training, Travel, & Conference	-	-	-	-	15	-	15
107-422-8603	Subs., Dues, & Publications	-	-	-	-	6	-	8,500
107-422-8804	Computer Program & Consulting	-	-	-	323	-	-	300
107-422-8810	Professional Services	24,253	1,766	516	28,886	12,000	11,559	12,000

CITY OF COALINGA
FY 2015-2016 Preliminary Budget
Gas Tax Fund 107 - Highway Users Tax
Detail - Revenue and Expense

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
107-422-8813	Grant Writing/Application	-	-	-	11,418	12,000	4,575	12,000
107-422-8901	Personnel Advertising	-	-	-	-	38	-	38
107-422-8902	Interview Expenses	-	-	-	-	1	-	1
107-422-8904	Physical w/Drug & Alcohol Test	-	-	-	145	188	-	188
107-422-9001	Liability & Property Insurance	2,291	2,810	2,632	8,998	8,705	4,600	8,705
107-422-9002	Unemployment Claims						-	1,545
107-422-9004	Settlements & Judgments	7,940	1,646	-	-	-	1,161	-
107-422-9804	Major Machinery & Equipment	-	33,000	2,201	1,321	18,750	-	18,000
107-422-9808	Slurry Seal & Cape Seal Proj.	5,229	130,650	-	3,091	-	1,108	-
107-422-9855	Plaza Beautification/Reconst.	-	-	25,092	515,003	15,000	1,199	-
O & M Cost:		174,462	307,148	190,633	751,526	285,917	124,675	277,556
TOTAL EXPENSE		245,018	376,543	332,299	945,257	540,815	266,424	277,556

CITY OF COALINGA
FY 2015-2016 Preliminary Budget
TDA and Measure C Funds
Detail - Revenue and Expense

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
Fund 109 STREETS - TDA ARTICLE III FUND								
109-400-4401	Interest Earned	144	164	189	135	100	-	100
109-400-4513	LTF Funds Art III	9,542	9,519	9,733	9,968	9,500	-	10,898
	TOTAL REVENUE	9,686	9,683	9,922	10,103	9,600	-	10,998
109-424-9836	Cambridge/WHC Sidewalk Improve	-	1,788	989	-	-	-	-
	TOTAL EXPENSE	-	1,788	989	-	-	-	-
Fund 110 STREETS - TDA ARTICLE VIII FUND								
110-400-4401	Interest Earned	2,521	3,705	1,581	397	1,000	-	1,000
110-400-4514	LTF Funds Art VIII	190,856	223,675	382,462	336,124	300,000	68,216	492,075
	TOTAL REVENUE	193,377	227,380	384,043	336,521	301,000	68,216	493,075
110-424-9208	Const.Mgmt. Admn Services	-	-	1,868	-	-	-	-
110-424-9837	Polk/Forest Reconstruction	45,884	-	826,286	-	-	-	-
110-424-9838	Elm Avenue 3rd to 7th	(3,135)	4,187	-	-	-	-	-
110-424-9840	Elm Ave Beautification Phase2A	-	22,025	243,113	38,058	-	-	-
110-424-9841	Elm Ave Beautification Phase2B	-	-	12,479	-	-	-	-
110-424-9842	Paving Various Alleys-PE	-	-	-	-	-	-	-
110-424-9855	Plaza Beautification/Reconst.	5,231	-	25,928	547,785	15,000	1,239	-
	TOTAL EXPENSE	47,979	26,212	1,109,674	585,842	15,000	1,239	-
Fund 125 MEASURE C - STREET MAINTENANCE								
125-400-4401	Interest Earned	1,143	779	356	549	500	-	500
125-400-4512	Measure C-Street Maintenance	167,200	176,423	175,159	181,646	185,539	122,406	185,000
	TOTAL REVENUE	168,342	177,202	175,515	182,195	186,039		185,500
125-422-8810	Professional Services	-	-	-	-	-	-	-
125-422-9806	Public Improvements	420	-	-	-	-	-	-
125-422-9824	Forest/Polk Intersection	6,809	-	-	-	-	-	-
125-422-9825	Forest St. Phase 2 (5th-3rd)	-	-	-	-	19,000	-	-
125-422-9827	El Rancho/Elm AC Dike@Shoulder	-	-	-	-	-	1,564	-
125-422-9840	Slurry Seal, Cape Seal	7,620	218,168	317,184	-	250,000	-	-
	TOTAL EXPENSE	14,849	218,168	317,184	-	269,000	1,564	-

CITY OF COALINGA
FY 2015-2016 Preliminary Budget
TDA and Measure C Funds
Detail - Revenue and Expense

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
Fund 126 MEASURE C - ADA COMPLIANCE								
126-400-4401	Interest Earned	53	63	78	59	50	-	50
126-400-4512	Measure C-ADA Compliance	5,595	5,897	5,861	6,076	6,494	4,140	6,500
	TOTAL REVENUE	5,648	5,960	5,939	6,135	6,544	4,140	6,550
126-422-9846	City ADA Improvements	-	-	-	8,676	-	18,445	-
126-422-9850	ADA Compliance/Plan Services	-	543	-	-	7,000	3,552	-
	TOTAL EXPENSE	-	543	-	8,676	7,000	21,997	-
Fund 127 MEASURE C -FLEXIBLE FUNDING								
127-400-4401	Interest Earned	2,505	2,926	3,555	1,590	1,000	-	1,500
127-400-4512	Measure C-Flexible Funding	199,275	211,158	209,331	217,656	221,871	142,702	220,000
	TOTAL REVENUE	201,780	214,084	212,886	219,246	222,871	142,702	221,500
127-422-9841	Local Funding-St.Sweeper-CMAQ	-	-	-	-	75,000	-	-
127-422-9843	Elm/EI Rancho-Local Match	-	-	-	-	-	-	-
127-422-9844	Annual ADA Improvements	-	-	-	-	100,000	-	-
127-422-9850	Polk/Forest Reconstruction	-	18,827	-	148	-	-	-
127-422-9855	Plaza Beautification/Reconst.	-	6,163	32,597	550,519	15,000	1,239	-
127-422-9860	Elm Ave Improvements	-	20,123	-	(19,123)	-	-	-
127-422-9861	Elm Beautification 7th to Polk	-	-	-	-	400,000	14,563	-
127-422-9863	Forest St Reconst (3rd-5th)	-	-	-	-	112,000	-	-
127-422-9888	Elm/Cambridge Signal (PE) HSIP	-	-	-	-	8,625	-	-
	TOTAL EXPENSE	-	45,113	32,597	531,543	710,625	15,801	-

City of Coalinga
Water Enterprise Fund 501
Revenue and Expense
FY 2015-2016 Preliminary Budget

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
Beginning Fund Balance	7,077,044	4,782,423	4,236,410	3,769,206	3,354,515	3,354,515	3,849,308
Revenue:	3,502,426	4,126,596	4,079,772	4,039,096	4,093,849	2,690,844	4,096,349
2012 Water Bond Proceeds				2,825,702	1,200,000	8,231	1,000,000
Total Revenue:	3,502,426	4,126,596	4,079,772	6,864,799	5,293,849	2,699,075	5,096,349
Expense:							
Water Plant	2,548,937	3,388,205	3,193,089	3,365,313	3,803,457	1,835,850	3,121,629
2012 Water Bond Project				2,825,702	1,200,000	2,189	1,000,000
				6,191,015	5,003,457	1,838,039	4,121,629
Water Distribution	1,323,399	1,284,404	1,353,887	1,088,474	736,709	366,243	420,640
Total Expense:	3,872,336	4,672,609	4,546,976	7,279,490	5,740,166	2,204,282	4,542,269
Variance: Revenue vs Expense	(369,910)	(546,013)	(467,204)	(414,691)	(446,317)	494,793	554,080
Ending Fund Balance	6,707,134	4,236,410	3,769,206	3,354,515	2,908,198	3,849,308	4,403,388
Prior Year Adjustment Fund Bal	(1,924,710)						
Ending Fund Balance	4,782,424						

CITY OF COALINGA
FY 2015-2016 Preliminary Budget
Water Enterprise Fund
Detail - Revenue and Expense

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
FUND 501 - WATER ENTERPRISE FUND								
501-400-4812	Operating Transfer In	-	467,196	-	-	-	-	-
501-400-4401	Interest Earned	3,745	2,666	2,276	835	3,000	-	2,000
501-400-4816	Miscellaneous Revenues	-	-	-	5,700	2,500	6,000	2,000
501-400-5101	Treated Water Sales	3,251,245	3,432,443	3,917,582	3,900,660	4,031,000	2,609,104	4,000,000
501-400-5102	Untreated Water Sales Contract	222,641	202,103	140,125	92,362	15,000	35,489	45,000
501-400-5103	Installation Charges	8,166	3,844	3,242	12,147	4,000	5,999	5,000
501-400-5104	Account Service Charges	3,281	4,996	3,198	14,043	1,000	3,321	5,000
501-400-5105	Water Dev. Impact Fees	13,349	13,349	13,349	13,349	13,349	8,899	13,349
501-400-4692	Use of 2012 Water Bond Proceed	-	-	-	2,825,702	1,200,000	8,231	1,000,000
501-400-5090	Electric Demand Response Pgm	-	-	-	-	24,000	22,031	24,000
TOTAL REVENUE:		3,502,426	4,126,596	4,079,772	6,864,799	5,293,849	2,699,075	5,096,349

EXPENSE

Water Plant Division

501-503-6001	Salaries Regular	284,813	294,872	284,031	267,141	267,187	151,021	-
501-503-6002	Salaries Part Time	-	3,246	5,515	2,671	19,760	-	-
501-503-6003	Salaries Overtime	21,651	11,849	22,312	32,673	33,118	27,537	-
501-503-6004	Salaries-Scheduled Standby	-	37,037	14,087	-	-	-	-
501-503-6005	Salaries Cash Outs	-	709	1,153	-	-	1,160	-
501-503-6200	Retirement CALPERS	-	-	8,909	19,313	20,476	11,002	-
501-503-6201	Retirement 401A	41,663	49,842	24,412	-	-	-	-
501-503-6202	Medical/Life Insurance	43,709	50,020	59,139	60,440	59,477	33,917	-
501-503-6203	Social Security FICA	18,012	21,679	19,474	17,369	18,571	10,852	-
501-503-6204	Medicare Insurance	4,283	5,173	4,606	4,062	4,344	2,538	-
501-503-6205	Disability Income Insurance	98	109	78	134	135	118	-
501-503-6206	Deferred Comp - 457 Retirement	5,496	6,148	4,522	3,044	3,380	2,493	-
501-503-6207	Workers Comp. Insurance	16,497	20,462	14,653	23,848	17,500	17,786	-
501-503-6208	Safety Boot Allowance	515	383	476	518	-	709	-
501-503-6220	Retirement CalPERS UL	-	-	-	-	2,672	-	-
501-503-9002	Unemployment Claims	105	4,484	2,745	-	3,102	-	-
Personnel Cost:		436,842	506,014	466,111	431,214	449,722	259,133	-
501-503-8821	State of CA-PVSP Water Refund	-	379,567	-	-	-	-	-
501-503-7001	Office Supplies	593	1,245	1,563	1,040	1,588	1,241	1,600
501-503-7003	Postage & Freight Out	179	132	203	102	1,029	158	750
501-503-7004	Printing & Binding	3,153	3,311	525	3,766	3,535	1,640	3,550
501-503-7006	Small Tools & Equipment	77	816	2,382	1,585	2,500	807	2,000
501-503-7010	Uniforms	599	605	-	496	1,750	100	1,600
501-503-7014	Utility Parts & Supplies	25,300	24,222	29,971	31,756	30,000	17,208	25,000
501-503-7016	Gasoline & Diesel	10,978	11,863	15,653	16,997	17,000	7,275	14,000
501-503-7020	Lab Supplies	2,599	2,624	2,350	1,330	5,000	2,212	4,000
501-503-7021	Chemicals Ammonia	29,755	37,860	34,890	37,874	38,000	21,631	38,000
501-503-7022	Chemicals Zinc. Ortho.	20,674	34,615	71,354	-	72,000	36,040	45,000
501-503-7023	Chemicals Chlorine	17,140	15,715	14,683	30,888	23,000	34,707	17,000
501-503-7024	Chemicals Aluminate Sulfate	63,061	70,167	79,040	70,431	80,000	33,375	70,000
501-503-7025	Chemicals Fluoride	10,551	27,045	10,579	13,231	50,000	12,593	30,000
501-503-7027	Chemicals Polymers	35,770	52,569	-	70,034	75,000	33,175	55,000
501-503-7030	Chemicals Hypochlorite	11,052	11,539	11,767	7,830	17,500	-	85,000
501-503-7035	Chemicals pH Adjustment Acid							
501-503-7040	Chemicals Sodium Permanganate							
501-503-7044	Miscellaneous Supplies	308	605	496	970	1,000	332	1,000
501-503-7201	Water, Gas, Sanitation & Sewer	302	408	768	774	1,000	408	1,000

CITY OF COALINGA
FY 2015-2016 Preliminary Budget
Water Enterprise Fund
Detail - Revenue and Expense

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
501-503-7202	Electric	518,380	581,605	626,399	642,488	600,000	277,059	550,000
501-503-7203	Telephone	960	961	1,008	1,322	1,500	779	1,500
501-503-8001	Water Purchases	723,939	724,883	732,266	731,250	800,000	467,689	760,000
501-503-8007	Miscellaneous Items	1,892	-	1,807	3,449	4,000	6,068	1,000
501-503-8203	Equipment Rental	-	-	-	-	1,000	-	1,000
501-503-8401	Office Equip Repairs & Maint	-	-	-	178	-	81	-
501-503-8402	Major Equip Repairs & Maint.	52,616	71,312	58,174	96,616	85,000	28,729	60,000
501-503-8403	Bldg Repairs, Maint & Security	1,184	1,941	1,270	1,240	7,500	45	3,500
501-503-8405	Grounds Chemicals & Maint.	207	1,254	-	92	3,000	-	3,000
501-503-8406	Vehicle Repairs & Maintenance	3,673	1,941	4,556	5,012	5,500	2,762	4,900
501-503-8407	Safety Equip. Repairs & Maint.	370	974	2,669	5,038	4,000	3,156	4,000
501-503-8601	Training, Travel, & Conference	644	3,637	5,502	4,084	5,070	903	5,000
501-503-8603	Cert, Renewal, Subs & Dues	3,821	2,764	3,497	2,382	5,529	1,647	4,500
501-503-8806	Westlands Coalinga Canal Maint	90,285	62,823	112,555	154,355	95,000	133,534	135,000
501-503-8807	USBR Maint & Restoration Fees	-	-	-	50	-	-	-
501-503-8808	Outside Laboratory	15,947	18,024	23,538	18,558	35,000	14,144	27,000
501-503-8810	Professional Services	44,863	54,625	55,026	24,936	60,125	27,431	55,000
501-503-8813	Grant Writing/Application	-	-	-	-	12,000	-	12,000
501-503-8901	Personnel Advertising	-	-	-	-	100	-	100
501-503-8902	Interview Expenses	13,852	-	-	-	5	-	-
501-503-8904	Physical w/Drug & Alcohol Test	-	-	-	102	100	-	100
501-503-9001	Liability & Property Insurance	4,408	18,699	17,650	19,407	18,075	8,602	18,100
501-503-9004	Claims & Judgments	-	958	-	-	-	-	-
501-503-9209	Taxes, Licenses, & Fees	72,112	6,946	7,543	9,898	8,000	14,047	15,000
501-503-9403	Amortization Expense	134,098	4,358	17,432	14,056	-	-	-
501-503-9404	Cost Allocation Utility Bill	-	78,275	71,140	67,039	70,000	33,851	70,000
501-503-9405	Overhead Allocation General	14,394	134,098	134,098	134,098	134,098	67,049	134,098
501-503-9804	Major Machinery & Equipment	-	13,471	15,684	42,611	65,000	19,331	45,000
501-503-9805	Improvements (Turbidimeters)	-	5,465	2,180	863	8,000	-	done
501-503-9806	Derrick Reservoir Valve Replac	-	-	-	-	15,000	-	capital
501-503-9807	Ammonia Analyzer Replacement	-	-	-	8,165	10,000	-	done
501-503-9808	Disinfection Byproducts Study	-	-	24,756	11,928	55,000	7,095	capital
501-503-9809	SCBA 2 Unit Purchase	-	3,486	-	6,474	9,000	-	done
501-503-9811	Calaveras Reservoir Inlet Rep.	-	-	-	-	25,000	-	25,000
501-503-9844	Water Revenue Bond Projects	-	-	-	20,387	1,000,000	-	1,000,000
501-503-9845	Palmer Reservoir Bond Project	-	14,567	-	2,805,315	200,000	2,189	done
501-503-9846	Sodium Hypochlorite Tank Replace	-	31,029	-	-	-	-	done
501-503-9603	Fiscal Agent Fees	85,794	-	2,058	2,165	2,100	-	2,200
501-503-9611	1993 Water Plant Expan. Princ	-	-	-	-	210,000	-	210,000
501-503-9612	1993 Water Plant Expan. Int.	20,350	74,863	63,103	46,748	37,100	22,028	37,100
501-503-9613	1994 USBR Voluntary Principal	-	-	-	-	70,000	-	70,000
501-503-9614	1994 USBR Voluntary Interest	76,218	16,253	10,726	6,057	2,538	2,538	2,538
501-503-9616	2000 Bonds CIP Interest	-	164,067	-	-	-	-	-
501-503-9617	2012 Water Rev Bonds-Principal	-	-	-	-	-	-	-
501-503-9618	2012 Water Rev Bonds-Interest	-	114,010	456,116	470,402	470,493	235,246	470,493
501-503-9848	Change in Accounting Principle	-	-	-	113,930	-	-	-
O & M Cost:		2,112,096	2,882,191	2,726,978	5,759,801	4,553,735	1,578,906	4,121,629
Water Plant Total:		2,548,938	3,388,205	3,193,089	6,191,015	5,003,457	1,838,039	4,121,629
Water Distribution Division								
501-508-6001	Salaries Regular	198,195	194,205	202,074	218,396	224,430	137,045	-
501-508-6003	Salaries Overtime	10,121	10,587	13,861	11,531	11,138	8,532	-
501-508-6005	Salaries Cash Outs	-	709	1,035	639	-	1,415	-

CITY OF COALINGA
FY 2015-2016 Preliminary Budget
Water Enterprise Fund
Detail - Revenue and Expense

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
501-508-6200	Retirement CALPERS	-	-	7,287	16,946	18,018	10,914	-
501-508-6201	Retirement 401A	28,701	28,524	14,269	-	-	-	-
501-508-6202	Medical/Life Insurance	36,032	32,300	41,374	45,908	49,785	28,626	-
501-508-6203	Social Security FICA	12,254	12,079	12,675	13,767	14,101	8,763	-
501-508-6204	Medicare Insurance	2,937	2,927	3,016	3,220	3,298	2,049	-
501-508-6205	Disability Income Insurance	97	109	69	119	118	105	-
501-508-6206	Deferred Comp - 457 Retirement	3,673	4,093	4,355	3,165	1,942	1,728	-
501-508-6207	Workers Comp. Insurance	10,838	13,436	22,839	18,796	12,800	(9,321)	-
501-508-6208	Uniform Allowance	-	361	165	390	390	-	-
501-508-6220	Retirement CalPERS UL	-	-	-	-	2,249	-	-
501-508-9002	Unemployment Claims	-	-	-	-	2,360	-	-
Personnel Cost:		302,848	299,332	323,018	332,876	340,629	189,855	-
501-500-9402	Bad Debt Expense	4,067	(20,874)	30,988	26,369	10,000	11,567	10,000
501-508-7001	Office Supplies	951	835	228	317	850	97	850
501-508-7003	Postage & Freight Out	-	-	-	2	21	-	21
501-508-7004	Printing & Binding	-	-	-	-	25	-	25
501-508-7006	Small Tools & Equipment	1,511	1,651	1,471	2,278	2,300	1,326	2,300
501-508-7010	Uniforms	800	745	669	824	750	569	750
501-508-7013	Street Materials	177	1,250	824	335	1,000	714	1,000
501-508-7014	Utility Parts & Supplies	21,102	13,658	25,170	25,319	18,000	9,828	18,000
501-508-7016	Gasoline & Diesel	8,591	8,591	9,039	8,441	9,000	3,861	9,000
501-508-7044	Miscellaneous Supplies	301	109	301	33	300	278	300
501-508-7202	Electric	2,253	1,936	2,018	2,026	2,300	857	2,300
501-508-8401	Office Equip, Repairs & Maint.	-	-	-	1,131	500	57	500
501-508-8403	Buildings Repairs & Maint.	140	263	182	7,368	7,500	3,448	6,000
501-508-8406	Vehicle Parts, Repairs & Maint	378	2,554	3,400	1,366	3,600	428	3,600
501-508-8407	Misc. Repairs & Maint	140	-	-	-	-	-	-
501-508-8601	Training, Travel, & Conference	1,302	80	1,970	374	3,000	54	3,000
501-508-8603	Subs., Dues, & Publications	629	123	142	130	650	413	650
501-508-8810	Professional Services	6,951	3,658	5,531	11,583	20,000	4,008	20,000
501-508-8812	Geographic Information Systems	-	-	-	6,423	10,000	3,213	10,000
501-508-8813	Grant Writing/Application	-	-	-	-	8,000	-	8,000
501-508-8814	Water Conservation Plan BMP	-	-	-	24	8,100	-	8,100
501-508-8901	Personnel Advertising	-	-	-	-	123	-	123
501-508-8902	Interview Expenses	-	-	-	-	4	-	4
501-508-8904	Physical w/Drug & Alcohol Test	-	-	-	-	615	-	615
501-508-9001	Liability & Property Insurance	9,036	12,278	10,975	15,631	13,305	5,845	13,305
501-508-9002	Unemployment Claims	-	-	-	-	-	-	2,360
501-508-9004	Claims & Judgments	-	4,376	-	2,153	-	1,445	-
501-508-9209	Taxes, Licenses, & Fees	355	106	106	106	175	106	175
501-508-9401	Depreciation Expense	696,630	679,807	667,405	361,905	-	-	-
501-508-9404	Cost Allocation Utility Bill	133,924	141,664	132,118	124,501	130,000	62,867	130,000
501-508-9405	Overhead Allocation General	101,162	101,162	101,162	101,162	101,162	50,581	101,162
501-508-9804	Major Machinery & Equipment	3,571	2,629	6,593	1,321	18,800	-	42,500
501-508-9806	Water Meters	26,580	28,471	28,904	20,144	26,000	14,746	26,000
501-508-9855	Plaza Beautification/Reconst.	-	-	1,673	34,334	-	80	-
O & M Cost:		1,020,552	985,072	1,030,869	755,599	396,080	176,387	420,640
Water Distribution Total:		1,323,400	1,284,403	1,353,887	1,088,474	736,709	366,243	420,640
TOTAL EXPENSE:		3,872,338	4,672,608	4,546,976	7,279,490	5,740,166	2,204,282	4,542,269

City of Coalinga
Gas Enterprise Fund 502
Revenue and Expense
FY 2015-2016 Preliminary Budget

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb '15	2016 Preliminary
Beginning Fund Balance	2,870,585	3,143,914	3,120,933	2,865,022	2,611,346	2,611,346	2,576,579
Revenue:	2,399,546	1,905,496	1,688,410	1,624,413	1,663,000	1,001,067	1,612,000
Expense:	2,126,217	1,928,478	1,944,321	1,878,089	2,836,814	1,035,835	1,788,998
Variance: Revenue vs Expense	273,329	(22,982)	(255,911)	(253,676)	(1,173,814)	(34,767)	(176,998)
Ending Fund Balance	3,143,914	3,120,932	2,865,022	2,611,346	1,437,532	2,576,579	2,399,581

CITY OF COALINGA
FY 2015-2016 Preliminary Budget
Gas Enterprise Fund
Detail - Revenue and Expense

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
Fund 502 - GAS ENTERPRISE FUND								
502-400-4401	Interest Earned	6,694	6,890	5,903	3,353	5,000	-	4,000
502-400-5201	Natural Gas Sales	2,392,852	1,898,006	1,675,879	1,604,294	1,650,000	1,000,067	1,600,000
502-400-5202	Installation Charges	-	600	1,315	15,000	5,000	1,000	5,000
502-400-5203	Account Service Charges	-	-	5,313	1,767	3,000	-	3,000
	TOTAL REVENUE:	2,399,546	1,905,496	1,688,410	1,624,413	1,663,000	1,001,067	1,612,000
EXPENSE								
502-510-6001	Salaries Regular	209,288	205,801	215,053	242,517	238,611	145,872	-
502-510-6002	Salaries Part Time	-	760	15,480	-	-	-	-
502-510-6003	Salaries Overtime	8,961	9,900	12,221	11,246	11,138	8,532	-
502-510-6005	Salaries Cash Outs	-	1,418	1,430	639	207	1,622	-
502-510-6200	Retirement CALPERS	-	-	7,828	18,123	19,170	11,622	-
502-510-6201	Retirement 401A	29,900	30,278	14,506	-	-	-	-
502-510-6202	Medical/Life Insurance	36,427	32,872	42,355	47,853	51,782	29,796	-
502-510-6203	Social Security FICA	12,510	12,536	14,091	14,761	14,985	9,306	-
502-510-6204	Medicare Insurance	3,068	3,137	3,400	3,452	3,505	2,176	-
502-510-6205	Disability Income Insurance	195	219	93	146	143	146	-
502-510-6206	Deferred Comp - 457 Retirement	3,656	4,071	4,333	3,168	1,942	1,729	-
502-510-6207	Workers Comp. Insurance	11,002	14,402	23,563	20,114	13,550	(9,184)	-
502-510-6208	Uniform Allowance	-	488	110	390	390	-	-
502-510-6220	Retirement CalPERS UL	-	-	-	-	2,393	-	-
502-510-9002	Unemployment Claims	-	-	25,099	531	2,504	-	-
	Personnel Cost:	315,006	315,881	379,561	362,941	360,320	201,616	-
502-500-9402	Bad Debt Expense	69,938	33,145	26,793	30,096	10,000	12,391	10,000
502-510-7001	Office Supplies	1,063	732	423	707	862	477	862
502-510-7003	Postage & Freight Out	35	11	16	184	156	24	156
502-510-7004	Printing & Binding	-	-	-	-	25	-	25
502-510-7006	Small Tools & Equipment	363	1,729	734	2,291	3,300	977	3,300
502-510-7010	Uniforms	374	446	370	899	450	408	450
502-510-7013	Street Materials	-	-	-	580	800	-	800
502-510-7014	Utility Parts & Supplies	5,365	10,008	4,183	9,205	10,000	5,677	10,000
502-510-7016	Gasoline & Diesel	7,490	8,600	9,025	8,548	9,500	2,203	9,500
502-510-7044	Miscellaneous Supplies	265	270	177	354	400	153	400
502-510-7202	Electric	6,395	6,101	6,497	6,510	6,500	3,130	6,500
502-510-7203	Telephone	2,090	1,862	1,847	2,156	2,100	994	2,100
502-510-8002	PG&E Wholesale Transportation	-	-	127,620	149,692	140,000	57,575	140,000
502-510-8003	Gas Purchases for Resale	1,293,297	1,161,448	1,058,448	904,175	1,500,000	436,510	1,100,000
502-510-8010	Gas Assistance Program	7,152	2,499	3,829	2,454	7,600	996	7,600
502-510-8401	Office Equip Repairs & Maint	191	136	245	1,555	1,000	212	1,000
502-510-8402	Major Equip Repairs & Maint.	-	-	-	-	-	-	-
502-510-8403	Buildings Repairs & Maint.	140	290	140	6,978	8,500	4,192	8,500
502-510-8406	Vehicle Parts, Repairs & Maint	8,456	4,587	2,816	5,381	8,500	4,230	8,500
502-510-8601	Training, Travel, & Conference	766	1,146	1,657	153	10,000	1,905	10,000
502-510-8603	Subs., Dues, & Publications	216	123	142	130	400	-	400
502-510-8804	Computer Programming/Consult.	-	-	-	43	-	-	-
502-510-8810	Professional Services	30,084	34,508	22,938	32,200	30,000	14,166	30,000

CITY OF COALINGA
FY 2015-2016 Preliminary Budget
Gas Enterprise Fund
Detail - Revenue and Expense

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
502-510-8812	Geographic Information Systems	-	-	-	6,427	40,000	6,899	40,000
502-510-8813	Grant Writing/Application	-	-	-	-	12,000	-	12,000
502-510-8901	Personnel Advertising	-	-	-	-	125	-	125
502-510-8902	Interview Expenses	-	-	-	-	4	-	4
502-510-8904	Physical w/Drug & Alcohol Test	-	-	-	-	623	-	623
502-510-9001	Liability & Property Insurance	9,146	13,160	11,301	16,722	14,115	6,155	14,115
502-510-9002	Unemployment Claims						-	2,504
502-510-9004	Settlements & Judgments	-	990	893	-	-	1,445	-
502-510-9401	Depreciation Expense	58,845	57,208	44,411	40,287	-	-	-
502-510-9404	Cost Allocation Utility Bill	151,639	123,667	86,950	78,778	89,000	24,740	89,000
502-510-9405	General Fund Overhead Allocat.	144,534	144,534	144,534	144,534	144,534	72,267	144,534
502-510-9408	Police Dept. Services Allocation	-	-	-	-	326,000	163,000	-
502-510-9804	Major Machinery & Equipment	1,543	3,694	1,036	1,321	10,000	-	36,000
502-510-9807	Gas Meter Purchases	11,824	1,703	7,735	62,489	90,000	13,493	100,000
502-510-9855	Plaza Beautification/Reconst.		-	-	299	-	-	-
O & M Cost:		1,811,210	1,612,596	1,564,760	1,515,148	2,476,494	834,219	1,788,998
TOTAL EXPENSE:		2,126,216	1,928,478	1,944,321	1,878,089	2,836,814	1,035,835	1,788,998

City of Coalinga
Wastewater (Sewer) Enterprise Fund 503
Revenue and Expense
FY 2015-2016 Preliminary Budget

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
Beginning Fund Balance	7,526,585	6,759,049	6,849,297	6,795,054	6,651,991	6,651,991	6,865,668
Revenue:	1,006,622	1,200,851	1,075,581	1,063,290	1,058,700	724,796	1,139,400
2012 Sewer Bond Proceeds					286,000	-	286,000
Total Revenue:	1,006,622	1,200,851	1,075,581	1,063,290	1,344,700	724,796	1,425,400
Expense:							
Wastewater Plant	765,516	822,469	880,285	929,036	1,088,115	365,984	582,934
Wastewater Collection	270,218	288,135	249,539	277,317	341,298	145,135	246,482
2012 Sewer Bond Project					286,000	-	286,000
Total Expense:	1,035,734	1,110,604	1,129,824	1,206,353	1,715,413	511,118	1,115,416
Variance: Revenue vs Expense	(29,112)	90,247	(54,243)	(143,063)	(370,713)	213,677	309,984
Ending Fund Balance	7,497,473	6,849,296	6,795,054	6,651,991	6,281,278	6,865,668	7,175,652
Prior Year Adjustment Fund Bal	(738,424)						
Ending Fund Balance	6,759,049						

CITY OF COALINGA
FY 2015-2016 Preliminary Budget
Wastewater Enterprise Fund
Detail - Revenue and Expense

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
FUND 503 - WASTEWATER ENTERPRISE FUND								
503-400-4402	Land Rentals	11,350	11,350	22,700	3,269	22,000	22,700	22,700
503-400-4812	Operating Transfer In	-	181,371	-	-	-	-	-
503-400-4401	Interest Earned	6,412	5,429	5,116	-	3,500	-	3,500
503-400-4692	Use of 2012 Sewer Bond Proceeds	-	-	-	-	286,000	-	286,000
503-400-5301	Sewer Service	988,766	1,001,451	1,046,421	1,054,461	1,000,000	700,720	1,050,000
503-400-5302	Sewer Connection Fees	94	250	125	3,125	2,000	1,376	2,000
503-400-5303	Account Service Charges	-	1,000	1,220	1,435	1,200	-	1,200
503-400-5304	Effluent Sewer Charges	-	-	-	1,000	30,000	-	30,000
503-400-5305	Sewer Dev. Impact Fees	-	-	-	-	-	-	30,000
TOTAL REVENUE:		1,006,622	1,200,851	1,075,581	1,063,290	1,344,700	724,796	1,425,400

EXPENSE

Wastewater Plant Division

503-520-6001	Salaries Regular	117,681	122,627	116,046	115,042	114,021	65,440	-
503-520-6002	Salaries Part Time	-	1,082	1,838	2,470	9,880	5,700	-
503-520-6003	Salaries Overtime	7,661	4,364	8,581	14,003	14,066	11,325	-
503-520-6005	Salaries Cash Outs	-	709	720	-	-	487	-
503-520-6200	Retirement CALPERS	-	-	3,772	8,292	8,737	4,729	-
503-520-6201	Retirement 401A	16,914	18,543	8,750	-	-	-	-
503-520-6202	Medical/Life Insurance	17,548	18,952	23,346	25,437	25,568	13,929	-
503-520-6203	Social Security FICA	7,150	7,810	7,397	7,642	8,259	5,028	-
503-520-6204	Medicare Insurance	1,743	1,929	1,782	1,787	1,932	1,176	-
503-520-6205	Disability Income Insurance	98	109	57	100	96	89	-
503-520-6206	Deferred Comp - 457 Retirement	2,108	1,962	1,588	1,285	1,449	1,063	-
503-520-6207	Workers Comp. Insurance	5,737	8,212	5,281	10,564	7,460	7,593	-
503-520-6208	Safety Boot Allowance	164	125	127	365	-	148	-
503-520-6220	Retirement CalPERS UL	-	-	-	-	1,141	-	-
503-520-9002	Unemployment Insurance	19	1,651	167	-	1,380	-	-
Personnel Cost:		176,822	188,077	179,452	186,985	193,989	116,705	-
503-520-7001	Office Supplies	-	152	-	6	230	-	230
503-520-7003	Postage & Freight Out	-	-	-	1	50	-	50
503-520-7004	Printing & Binding	-	-	-	-	12	-	50
503-520-7006	Small Tools & Equipment	-	165	1,217	2,139	2,000	-	2,000
503-520-7010	Uniforms	163	-	129	933	500	-	500
503-520-7014	Utility Parts & Supplies	2,036	4,713	4,952	4,718	10,000	5,505	7,500
503-520-7015	Vehicle Parts & Supplies	-	-	-	285	2,000	-	1,500
503-520-7016	Gasoline & Diesel	2,739	2,966	3,913	4,249	4,500	1,060	4,000
503-520-7201	Water, Gas, Sanitation & Sewer	7,521	6,068	7,697	6,857	8,500	6,988	8,500
503-520-7202	Electric	105,308	101,264	99,905	90,551	100,000	28,791	55,000
503-520-7203	Telephone	175	180	199	961	900	252	500
503-520-8203	Equipment Rental	-	-	-	-	1,000	-	1,000
503-520-8401	Office Equip Repairs & Maint	-	-	-	63	50	28	75
503-520-8402	Major Equip Repairs & Maint.	3,774	5,066	20,289	22,824	45,000	3,859	45,000
503-520-8403	Buildings Repairs & Maint.	-	-	519	684	1,500	-	1,500
503-520-8405	Grounds, Chemicals & Maint.	2,000	-	2,343	1,612	4,000	-	3,000
503-520-8406	Vehicle Parts, Repairs & Maint	1,804	-	-	31	2,000	-	2,000
503-520-8407	Safety Equipment	481	114	680	130	2,000	758	2,000
503-520-8601	Training, Travel, & Conference	-	-	-	140	1,000	151	1,000
503-520-8603	Certifications, Renewals & Test	2,260	414	1,950	2,965	4,010	1,746	3,000

CITY OF COALINGA
FY 2015-2016 Preliminary Budget
Wastewater Enterprise Fund
Detail - Revenue and Expense

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
503-520-8808	Laboratory	5,237	4,766	5,347	6,381	8,000	3,618	6,000
503-520-8810	Professional Services	10,307	7,402	11,918	16,610	35,043	13,816	25,000
503-520-8811	Sludge Removal Contract	-	-	8,064	1,779	10,000	-	10,000
503-520-8812	Sewer Master Plan	7,690	-	-	-	-	-	-
503-520-8813	Grant Writing/Application	-	-	-	-	12,000	-	12,000
503-520-8901	Personnel Advertising	-	-	-	-	60	-	60
503-520-8903	Employee Competency Testing	-	-	-	-	2	-	-
503-520-8904	Physical w/Drug & Alcohol Test	-	-	-	194	300	-	300
503-520-9001	Liability & Property Insurance	4,773	7,503	6,466	8,587	7,800	3,666	8,000
503-520-9209	Taxes, Licenses & Fees	8,857	14,450	2,798	16,425	17,000	18,331	17,000
503-520-9401	Depreciation Expense	192,704	192,004	188,486	185,703	-	-	-
503-520-9403	Amortization Expense	-	1,376	5,505	4,439	-	-	-
503-520-9404	Cost Allocation Utility Bill	31,330	32,625	27,146	25,889	25,000	12,088	25,000
503-520-9405	Overhead Allocation General	134,496	134,496	134,496	134,496	134,496	67,248	134,496
503-520-9804	Major Machinery and Equipment	-	-	6,616	3,924	280,000	-	-
503-520-9805	Improvements Other Than Bldgs.	121	-	-	-	15,000	-	-
503-520-9602	1981 Revenue Bond Interest	-	6,881	-	-	-	-	-
503-520-9603	Fiscal Agent Fees	7,481	-	882	660	900	-	900
503-520-9612	2000 Bonds CIP Interest	44,580	73,408	-	-	-	-	-
503-520-9623	CalPOP Energy Eff. Loan (PG&E) (reduced electricity costs to offset this expense)	-	-	-	-	-	-	46,500
503-520-9615	2012 Sewer Rev Bonds-Principal	-	-	-	-	-	-	-
503-520-9616	2012 Sewer Rev Bonds-Interest	-	36,172	145,858	149,273	149,273	74,636	149,273
503-520-9828	Change in Accounting Principle	-	-	-	35,977	-	-	-
O & M Cost:		575,837	632,183	687,374	729,484	884,126	242,540	572,934
Wastewater Plant Total:		752,659	820,260	866,826	916,469	1,078,115	359,245	572,934

Wastewater Collection Division

503-521-6001	Salaries Regular	56,373	58,026	53,392	63,744	64,419	43,543	-
503-521-6003	Salaries Overtime	7,684	4,928	3,192	2,947	2,868	2,836	-
503-521-6005	Salaries Cash Outs	-	709	555	160	-	357	-
503-521-6200	Retirement CALPERS	-	-	1,902	4,939	5,171	3,469	-
503-521-6201	Retirement 401A	8,782	8,762	3,775	-	-	-	-
503-521-6202	Medical/Life Insurance	9,883	8,659	10,050	12,744	13,721	8,966	-
503-521-6203	Social Security FICA	3,575	3,470	3,214	4,067	4,032	2,780	-
503-521-6204	Medicare Insurance	907	914	804	952	943	650	-
503-521-6205	Disability Income Insurance	98	109	52	91	87	82	-
503-521-6206	Deferred Comp - 457 Retirement	1,040	1,080	1,083	808	500	440	-
503-521-6207	Workers Comp. Insurance	2,731	4,044	5,957	5,482	3,650	(2,342)	-
503-521-6208	Uniform Allowance	-	-	-	105	105	-	-
503-521-6220	Retirement CalPERS UL	-	-	-	-	646	-	-
503-521-9002	Unemployment Claims	-	-	-	-	674	-	-
Personnel Cost:		91,071	90,702	83,976	96,038	96,816	60,780	-
503-500-9402	Bad Debt Expense	12,856	2,209	13,459	12,567	10,000	6,739	10,000
503-521-7001	Office Supplies	-	-	-	3	16	-	16
503-521-7003	Postage & Freight Out	-	-	-	0	5	-	5
503-521-7004	Printing & Binding	-	-	-	-	6	-	6
503-521-7010	Uniforms	-	-	167	-	450	-	450
503-521-7013	Street Materials	800	-	-	-	700	-	700
503-521-7014	Utility Parts & Supplies	4,352	6,740	8,519	5,396	7,500	3,167	7,500
503-521-7016	Gasoline & Diesel	4,916	4,871	5,274	5,376	5,500	1,735	5,500
503-521-7044	Miscellaneous Supplies	333	329	307	80	400	-	400

CITY OF COALINGA
FY 2015-2016 Preliminary Budget
Wastewater Enterprise Fund
Detail - Revenue and Expense

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
503-521-7201	Water, Gas, Sanitation & Sewer	1,224	1,943	1,905	1,150	1,850	991	1,850
503-521-7202	Electric	6,000	5,840	6,202	6,725	6,000	3,376	6,000
503-521-7203	Telephone	1,797	1,595	1,558	1,941	2,100	1,020	2,100
503-521-8401	Office Equip, Repairs & Maint.	-	-	-	1,029	500	138	500
503-521-8402	Major Equip Repairs & Maint.	805	6,503	1,943	9,365	6,600	-	6,600
503-521-8403	Buildings Repairs & Maint.	940	140	140	6,682	7,500	3,189	7,500
503-521-8406	Vehicle Parts, Repairs & Maint	7,628	7,530	7,817	1,603	8,500	202	8,500
503-521-8601	Training, Travel, & Conference	724	248	-	-	800	-	800
503-521-8603	Subs., Dues, & Publications	97	-	-	-	300	-	300
503-521-8810	Professional Services	10,903	15,797	-	21	17,900	185	17,900
503-521-8812	Geographic Information Systems	-	-	-	6,423	10,000	-	12,000
503-521-8813	Grant Writing/Application	-	-	-	-	12,000	-	12,000
503-521-8901	Personnel Advertising	-	-	-	-	32	-	32
503-521-8902	Interview Expenses	-	-	-	-	1	-	1
503-521-8904	Physical w/Drug & Alcohol Test	-	-	-	-	158	-	158
503-521-9001	Liability & Property Insurance	2,257	3,695	2,958	4,556	3,800	1,635	3,800
503-521-9004	Claims and Judgments						5,780	-
503-521-9209	Taxes, Licenses, & Fees	163	163	163	117	400	117	400
503-521-9404	Cost Allocation Utility Bill	31,330	32,626	27,146	25,889	25,000	12,088	25,000
503-521-9405	Overhead Allocation General	101,464	101,464	101,464	101,464	101,464	50,732	101,464
503-521-9804	Major Machinery & Equipment	3,415	7,950	-	3,457	25,000	-	25,000
503-521-9808	2012 Sewer Bond Capital Proj.	-	-	-	-	286,000	-	286,000
O & M Cost:		192,003	199,642	179,021	193,845	540,482	91,093	542,482
Wastewater Collection Total:		283,074	290,344	262,998	289,884	637,298	151,873	542,482
TOTAL EXPENSE:		1,035,733	1,110,604	1,129,824	1,206,353	1,715,413	511,118	1,115,416

City of Coalinga
Sanitation Enterprise Fund 504
Revenue and Expense
FY 2015-2016 Preliminary Budget

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
Beginning Fund Balance	97,800	43,472	20,334	(26,999)	(50,319)	(50,319)	(78,306)
Revenue:	1,723,416	1,740,055	1,738,896	1,745,360	1,734,416	1,053,828	1,844,416
Expense:							
Mid Valley Franchise Agreement	1,609,243	1,616,989	1,604,762	1,610,045	1,600,000	848,463	1,600,000
Street Sweeping	168,501	146,204	181,467	158,635	162,403	92,511	87,100
TOTAL EXPENSE:	1,777,744	1,763,193	1,786,229	1,768,680	1,762,403	940,974	1,687,100
Variance: Revenue vs Expense	(54,328)	(23,137)	(47,333)	(23,320)	(27,987)	112,853	157,316
Ending Fund Balance	43,472	20,335	(26,999)	(50,319)	(78,306)	62,535	79,010

CITY OF COALINGA
FY 2015-2016 Preliminary Budget
Sanitation Enterprise Fund
Detail - Revenue and Expense

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2015 YTD Feb'15	2016 Preliminary
FUND 504 - SANITATION ENTERPRISE FUND								
504-400-4531	Bev. Container Recycling Grant	5,285	5,144	5,000	5,000	5,000	-	5,000
504-400-5401	Refuse Collection Service	1,591,949	1,607,678	1,604,871	1,610,795	1,600,000	969,523	1,710,000
504-400-5402	State Highway Maintenance Fees	14,916	14,916	14,916	14,916	14,916	7,458	14,916
504-400-5404	Automated Sanitation Cans	(338)	(249)	-	(76)	-	(13)	-
504-400-5407	Street Sweeping Charge	111,603	112,567	114,109	114,725	114,500	76,859	114,500
TOTAL REVENUE:		1,723,416	1,740,055	1,738,896	1,745,360	1,734,416	1,053,828	1,844,416
FRANCHISE CONTRACT EXPENSE								
504-500-9402	Bad Debt Expense	19,494	1,815	21,949	20,766	10,000	11,726	10,000
504-530-8002	Landfill Disposal Fee	1,212	-	-	-	-	-	-
504-530-8817	Mid Valley Sanitation Services	1,609,243	1,616,989	1,604,762	1,610,045	1,600,000	848,463	1,600,000
Total:		1,629,949	1,618,804	1,626,711	1,630,811	1,610,000	860,190	1,610,000
STREET SWEEPING EXPENSE								
504-535-6001	Salaries Regular	38,657	39,770	50,833	29,231	39,641	25,769	-
504-535-6003	Salaries Overtime	6,556	5,835	5,657	7,360	7,360	5,438	-
504-535-6005	Salaries Cash Outs	-	-	-	-	-	20	-
504-535-6200	Retirement CALPERS	-	-	1,353	3,129	3,189	2,072	-
504-535-6201	Retirement 401A	6,418	6,247	3,057	-	-	-	-
504-535-6202	Medical/Life Insurance	14,794	13,726	15,724	17,199	18,088	11,351	-
504-535-6203	Social Security FICA	2,536	2,474	2,504	2,606	2,580	1,740	-
504-535-6204	Medicare Insurance	593	579	586	609	604	407	-
504-535-6205	Disability Income Insurance	-	-	6	50	11	7	-
504-535-6206	Deferred Comp - 457 Retirement	-	-	206	261	260	181	-
504-535-6207	Workers Comp. Insurance	2,454	2,874	1,644	3,851	2,550	858	-
504-535-6208	Uniform Allowance	130	124	-	312	150	-	-
504-535-6220	Retirement CalPERS UL	-	-	-	-	398	-	-
504-535-9002	Unemployment Insurance	-	-	-	-	472	-	-
Personnel Cost:		72,138	71,629	81,570	64,607	75,303	47,843	-
504-535-7001	Office Supplies	-	-	-	3	15	-	15
504-535-7003	Postage & Freight Out	-	-	-	0	5	-	5
504-535-7004	Printing & Binding	-	-	-	-	6	-	6
504-535-7006	Small Tools & Equipment	793	-	-	-	-	-	-
504-535-7010	Uniforms	-	173	-	-	150	-	150
504-535-7016	Gasoline & Diesel	8,952	10,990	11,282	11,320	11,000	5,228	11,000
504-535-8002	Landfill Disposal Fee	25,896	17,251	21,098	15,937	22,000	5,144	22,000
504-535-8401	Office Equip, Repairs & Maint	-	-	-	30	25	14	25
504-535-8402	Major Equip Repairs & Maint.	-	391	-	-	1,000	-	1,000
504-535-8406	Vehicle Parts, Repairs & Maint	11,380	10,190	13,688	13,242	15,000	8,771	15,000
504-535-8601	Training, Travel, & Conference	-	-	-	-	-	-	-
504-535-8603	Subs., Dues, & Publications	-	-	-	-	5	-	5
504-535-8810	Professional Services	-	-	-	65	21	-	21
504-535-8901	Personnel Advertising	-	-	-	-	30	-	30
504-535-8902	Interview Expenses	-	-	-	-	1	-	1
504-535-8904	Physical w/Drug & Alcohol Test	-	-	-	-	150	-	150
504-535-9001	Liability & Property Insurance	2,061	2,626	2,157	3,226	2,655	1,124	2,655
504-535-9401	Depreciation Expense	17,640	3,767	3,767	3,767	-	-	-
504-535-9404	Cost Allocation Utility Bill	8,018	7,334	5,920	5,633	5,000	2,642	5,000
504-535-9420	Service Center Parts Expense	917	-	-	-	-	-	-
504-535-9405	General Fund Cost Allocation	-	20,037	20,037	20,037	20,037	10,019	20,037
O & M Cost:		75,656	72,760	77,948	73,263	77,100	32,942	77,100
Street Sweeping Total:		147,795	144,389	159,518	137,870	152,403	80,785	77,100
TOTAL EXPENSE:		1,777,744	1,763,193	1,786,230	1,768,680	1,762,403	940,974	1,687,100