

CITY OF CERES
MUNICIPAL BUDGET
FISCAL YEAR 2018-2019





CITY OF CERES

CITY OFFICIALS

ELECTED

Mayor..... Chris Vierra
Vice-Mayor..... Mike Kline
Council Member Ken Lane
Council Member Bret Durossette
Council Member Linda Ryno
City Treasurer Harry Herbert

APPOINTED

City Manager Toby Wells
City Attorney Tom Hallinan
City Clerk..... Diane Nayares-Perez
Director of Community Development Tom Westbrook
Director of Engineering/City Engineer Daryl Jordan
Director of Finance Suzanne Dean
Director of Human Resources Betina McCoy
Acting Fire Chief Toby Wells
Director of Public Works Jeremy Damas
Police Chief Brent Smith

CITY OF CERES 2018-2019 BUDGET
TABLE OF CONTENTS

	Page
City Officials	i
Table of Contents.....	ii
Budget Overview	
Budget Message.....	1
Budget Resolutions.....	5
Proposition 4 Appropriations Limitation Calculations	7
Debt Obligations	9
Approved Positions	11
Organization Chart	15
Community Profile	16
Fund Summaries	
Fund Summaries	18
Revenues	
General Fund Revenue Pie Chart.....	23
Revenue Summary All Funds	24
Expenditures	
Expenditure Pie Chart All Funds	31
Expenditure Summary by Department All Funds	32
General Fund Expenditure Pie Chart.....	33
General Fund Expenditure Summary by Department.....	34
Department Expenditures	
Police Non-Sworn	36
Police Services	38
Animal Control	41
Code Enforcement.....	42
Emergency Services Non-Sworn	44
Emergency Services.....	46
Information Technology.....	48
Public Works	50
Engineering Services.....	52
Equipment Maintenance.....	54
Sewer Services.....	56
Streets.....	58
Water Services.....	60
Water Conservation.....	62
Parks Services	64
Facility Services	66
Downtown Revitalization	69
Recreation.....	70
Housing Rehabilitation.....	72
Successor Agency to the Ceres Redevelopment Agency	74
Successor Agency to the Stanislaus-Ceres Redevelopment Commission	76
General City	79
City Council.....	80
City Manager.....	82
Human Resources	84
City Clerk.....	86
Building Services	88
Finance	90
Planning Services	92
Capital Improvement/Debt Service	94
Appendices	
Glossary	97
Major Revenue Sources	100



COUNCIL AGENDA REPORT

CITY COUNCIL

Chris Vierra, Mayor
Ken Lane Bret Durossette
Mike Kline Linda Ryno

MEETING DATE: June 25, 2018

TO: Mayor and City Council

FROM: Toby Wells, P.E., City Manager

CONTACT: Toby Wells, P.E., City Manager, Toby.Wells@ci.ceres.ca.us
(209) 538-5751

SUBJECT: Resolution No. 2018-071, Adopting the Annual Budget for the City of Ceres for the 2018-2019 Fiscal Year Beginning July 1, 2018 and Ending June 30, 2019, and Resolution No. 2018-072, Adopting Appropriations Limitations for Fiscal Year 2018-19

RECOMMENDED COUNCIL ACTION:

The City Manager recommends Council approve the following:

1. Resolution No. 2018-071, adopting the Annual Budget for the City of Ceres for the 2018-19 Fiscal Year beginning July 1, 2018 and ending June 30, 2019.
2. Resolution No. 2018-072, adopting the Appropriations Limitations for Fiscal Year 2018-19.

I. BACKGROUND:

The budget development process began with department heads and their respective staff submitting funding requests for FY 2018-19. The fiscal position of the City has improved over the course of this fiscal year. However, we have not reached the point of being able to fully fund all of the City's needs. The Great Recession and the corresponding reduction in staffing and services over the past ten years, will take several years to fully recover from and return to adequate staffing and services levels.

On May 29, 2018, the City Manager presented a preview of the draft budget to the Council seeking direction on number of key decision points necessary to finalize the budget. The primary Council directives to staff were to consider additional staffing in Parks, Police, Code Enforcement, appropriate \$20,000 for the Ceres Community and Activities Grant Program,

provide the cost to unfreeze the Deputy Finance Director position, and maintain no less than an 18% General Fund Reserve. Additionally, staff was directed to present to Council the cost of running the Fire Department with both four person staffing at two stations and three person staffing at three stations.

Since the May 29 meeting, staff has also updated the yearend projections for Fiscal Year 2017-18. This results in additional funds into the general fund reserves with a projected reserve balance of nearly \$4.5 million, representing 22.5% of the general fund expenditures.

With minimal cuts from the Department requests and with significant revenue increases, the budget as proposed herein is balanced and exceeds the Council established minimum general fund reserve of 18% of expenditures.

II. BASIC ECONOMIC ASSUMPTIONS:

There are positive signs that the economy is improving with the increase in both sales and property taxes. Economic development at our local level is a critical element to our financial future in order for revenue growth to continue to exceed the projected expenditure growth for long term sustainability. The State of California is currently in a surplus position, but has warned residents of a potential economic decline. Additionally, pension costs continue to rise with no end in sight. The unfunded liabilities at the State and local government level are reaching a critical level. The impact at the local level is still unknown, but will likely have a significant impact on how local government continues to provide services. Although the City of Ceres is a member of StanCERA for retirement purposes, the CALPERS issues will likely resonate across the state and clearly an issue that requires staff and Council to diligently monitor.

III. GENERAL FUND OVERVIEW:

The proposed General Fund budget is balanced primarily from the increased tax revenue, the sale of adult use and medical cannabis and by holding expenditures as flat as possible. The cannabis revenue for fiscal year 2017/18 and the projected revenue for the next two fiscal years are significant and represent nearly 8% of the revenues for fiscal year 2018/19. The proposed budget retains a General Fund reserve level of approximately 21.9%, before settling the remaining FLSA lawsuits and completing negotiations with the various bargaining units.

Although the projection for the next several years is positive and shows a growing local economy, preparing for the next recession is always very important. A healthy general fund reserve balance, coupled with service level reductions and employee concessions allowed the City to survive the Great Recession. From 2008 through 2017, over \$5,000,000 of reserves was used to keep the City functioning. Without these reserves, service level reductions would have been far more severe, especially in the Public Safety Departments.

With the increased revenues, it is imperative and fiscally responsible to plan for long term sustainability while maintaining the highest level of service we can afford.

IV. PERSONNEL ACTIONS:

Proposed FY 2018-19 budget organization and classification changes:

o Position Changes

- Unfreeze two Parks Maintenance Worker I/II positions
- Unfreeze two Police Officer positions
- Add one Code Enforcement Officer
- Convert one Recreation Coordinator to full time
- Freeze one Water Distribution Supervisor
- Eliminate one Deputy Public Works Director/Assistant City Engineer
- Unfreeze one vacant Public Works Superintendent
- Restructuring of the Fire Department

o Other Personnel Budget Actions

- Continue to freeze one vacant Senior Parks Maintenance Worker
- Continue to freeze one vacant Parks Maintenance Worker Aide
- Continue to freeze four vacant Police Officer positions
- Continue to freeze one vacant Battalion Chief position
- Continue to freeze one vacant Deputy Finance Director
- Continue to freeze one Recreation Supervisor
- Continue to freeze Redevelopment and Economic Development Manager
- Continue to freeze one Police Sergeant (Converted to a Lieutenant Position)
- Continue to freeze one Hi-Tech Investigator
- Continue to freeze one vacant Administrative Clerk
- Continue to freeze one vacant Custodian
- Continue hiring freeze of non-critical positions as determined by the City Manager

As requested by Council, the cost to fully fund the Deputy Director of Finance position is split between the General Fund, the Water Fund, and the Sewer Fund. The cost is \$51,175 per fund for a total of \$153,525.

The City of Ceres, similar to the State of California, is struggling with increasing pension costs. The funding levels in StanCERA is significantly higher than at the State level. We are continuing to explore ways to reduce our pension costs.

V. POLICY ISSUES:

The Successor Agency Funding has been approved through June 2019. The budget for Fiscal Year 2018-19 reflects the use of \$122,808 for salaries funded with the remaining Administrative payments from the Successor Agencies ROPS. There is approximately \$200,000 of bond proceeds remaining in the Successor Agency that are allocated to existing Capital Improvement Projects.

Measure H funds, while intended for enhanced public safety services, may legally be used to pay for existing positions and offset General Fund Overtime to the extent that the funds maintain the same level of general fund expenditures for public safety that existed at the time the ordinance became effective. One fulltime Police Officer has been added to Measure H and \$270,560 of the Fire Department overtime budget has been moved to the General Fund.

The SAFER Fire Fighter Hiring Grant ended March 2, 2018. The budget presented includes three person staffing at three stations with the required reorganization of the Fire Department to achieve this staffing level.

At this time, the Community Center Fund has a negative cash balance of \$1,467,856. Expenditures continue to exceed revenue each year. Steps must be taken to decide the level of subsidy that will be provided each year and how to repay the current negative fund balance.

VI. CONCLUSION

This budget plan demonstrates the economic gains the cannabis industry has brought to the City of Ceres. The City is also experiencing the highest levels of sales and property tax revenue since 2008. Steps continue to be taken toward building a strong sales tax base for the overall health of General Fund revenues. Restraint in spending is vital while continuing to focus on long term fiscal health and sustainability for our City.

Preparation of a budget of this magnitude would not be possible without the assistance and cooperation of all City departments and the hard working, dedicated professionals that put this budget together.

Staff will make a presentation to Council and seek final approval of the budget.



Approved by: _____
Toby Wells, P.E., City Manager

Attachments:

1. Resolution 2018-071, Adopting the Annual Budget
2. Resolution 2018-072, Adoption of the Appropriations Limitations

RESOLUTION NO. 2018-071

RESOLUTION ADOPTING THE ANNUAL BUDGET FOR THE CITY OF CERES FOR THE 2018-19 FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019.

CITY COUNCIL
City of Ceres, California

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CERES that departmental budget appropriations for the City of Ceres for the fiscal year beginning July 1, 2018 and ending June 30, 2019 are as follows:

DEPARTMENT	FISCAL YEAR 2018-19 BUDGET APPROPRIATIONS
09 - POLICE non sworn	\$1,506,292
10 - POLICE.....	11,136,841
11 - ANIMAL CONTROL.....	394,042
13 - CODE ENFORCEMENT.....	316,548
14 - FIRE non-sworn	45,235
15 - FIRE.....	6,972,447
16 - INFORMATION TECHNOLOGY.....	897,740
18 - P.W. ADMINISTRATION	578,787
19 - ENGINEERING.....	1,521,872
20 - EQUIPMENT.....	2,472,510
25 - SEWER.....	5,117,837
30 - STREETS	2,177,402
35 - WATER.....	6,717,980
36 - WATER CONSERVATION	534,968
40 - PARKS.....	1,578,403
41 - FACILITY SERVICES	1,413,005
45 - DOWNTOWN REVITALIZATION.....	39,675
55 - RECREATION	856,796
57 - HOUSING REHABILITATION.....	423,443
58 - CRA SUCCESSOR AGENCY.....	3,046,989
59 - SCRC SUCCESSOR AGENCY	170,939
60 - GENERAL CITY.....	3,909,360
63 - CITY COUNCIL.....	166,693
65 - CITY MANAGER.....	304,549
66 - HUMAN RESOURCES	712,175
67 - CITY CLERK.....	178,537
70 - BUILDING.....	382,726
73 - FINANCE	1,697,786
75 - PLANNING.....	544,881
95 - CIP & DEBT SERVICE	16,214,829
TOTAL APPROPRIATIONS	\$72,031,287

BE IT FURTHER RESOLVED THAT all Information Technology equipment taken out of service is deemed to be surplus and will be recycled as soon as it is removed from service; and ,

BE IT FURTHER RESOLVED THAT the budget documents and itemized details of such documents are filed with the Director of Finance of the City of Ceres; and,

BE IT FURTHER RESOLVED THAT the Budget for the City of Ceres for FY2018-19 shall be amended only as follows:

Items requiring City Council action:

- Appropriation of Reserves
- Transfers of appropriation between funds
- Transactions which increase total fund budgets
- Increased permanent staffing beyond the approved positions
- Creation of new Capital Projects
- Transfers of appropriations between Capital Projects

Items delegated to the City Manager:

- Transfers between departments within funds so that the total Fund budget remains the same. (Operating budget only)

Items delegated to Department Directors and the Director of Finance:

- Allocation of departmental appropriations to line items except for salary and benefit appropriations. Line item changes cannot increase the total amount budgeted for the department. (Operating budget only); and,

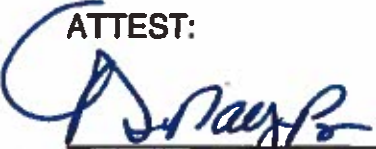
BE IT FURTHER RESOLVED THAT the City Manager or appropriate designee, is hereby authorized to approve payments for goods or services received by the City of Ceres in accordance with the City's approved budgets, programs, and policies.

PASSED AND ADOPTED this 25th day of June, 2018 by the following vote:

AYES:	Council Members:	Durossette, Lane, Mayor Vierra
NOES:	Council Members:	Kline, Ryno
ABSENT:	Council Members:	None


Chris Vierra, Mayor

ATTEST:


Diane Nayares-Perez, CMC, City Clerk

RESOLUTION NO. 2018-072

**RESOLUTION ADOPTING THE APPROPRIATIONS LIMITATION FOR
FISCAL YEAR 2018-2019**

CITY COUNCIL
City of Ceres, California

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CERES that the appropriations limitation for the City of Ceres for the fiscal year beginning July 1, 2018 and ending June 30, 2019 is \$62,957,541.00,

BE IT FURTHER RESOLVED THAT the adjusted base for Fiscal Year 2018-2019 has been calculated as shown in Exhibit A.

PASSED AND ADOPTED this 25th day of June, 2018 by the following vote:

AYES: Council Members: Durossette, Kline, Lane, Mayor Vierra

NOES: Council Members: Ryno

ABSENT: Council Members: None


Chris Vierra, Mayor

ATTEST:



Diane Nayares-Perez, CMC, City Clerk

Resolution No. 2018 –072 Exhibit “A”

CITY OF CERES

PROPOSITION 4 APPROPRIATIONS LIMITATION CALCULATIONS

1978-79 Base Year.....	\$ 3,317,835.00
1979-80 Adjusted Base.....	3,941,836.00
1980-81 Adjusted Base.....	4,706,006.00
1981-82 Adjusted Base.....	6,108,825.00
1982-83 Adjusted Base.....	6,834,791.00
1983-84 Adjusted Base.....	7,295,512.00
1984-85 Adjusted Base.....	7,939,331.00
1985-86 Adjusted Base.....	8,413,026.00
1986-87 Adjusted Base.....	8,876,770.00
1987-88 Adjusted Base.....	9,496,025.00
1988-89 Adjusted Base.....	10,287,044.00
1989-90 Adjusted Base.....	12,935,958.00
1990-91 Adjusted Base.....	15,197,163.00
1991-92 Adjusted Base.....	17,207,748.00
1992-93 Adjusted Base.....	17,636,221.00
1993-94 Adjusted Base.....	18,819,611.00
1994-95 Adjusted Base.....	19,497,117.00
1995-96 Adjusted Base.....	20,684,491.00
1996-97 Adjusted Base.....	22,014,504.00
1997-98 Adjusted Base.....	23,344,180.00
1998-99 Adjusted Base.....	24,681,801.00
1999-00 Adjusted Base.....	25,871,463.00
2000-01 Adjusted Base.....	27,447,035.00
2001-02 Adjusted Base.....	29,804,735.00
2002-03 Adjusted Base.....	29,882,227.00
2003-04 Adjusted Base.....	31,191,069.00
2004-05 Adjusted Base.....	33,000,151.00
2005-06 Adjusted Base.....	35,871,164.00
2006-07 Adjusted Base.....	39,278,924.00
2007-08 Adjusted Base.....	42,146,285.00
2008-09 Adjusted Base.....	45,054,379.00
2009-10 Adjusted Base.....	45,838,325.00
2010-11 Adjusted Base.....	45,017,819.00
2011-12 Adjusted Base.....	46,440,382.00
2012-13 Adjusted Base.....	48,520,911.00
2013-14 Adjusted Base.....	51,577,728.00
2014-15 Adjusted Base.....	51,727,303.00
2015-16 Adjusted Base.....	54,153,313.00
2016-17 Adjusted Base.....	57,624,541.00
2017-18 Adjusted Bas.....	60,257,983.00

2018-19 Calculation

Adjust for Change in Population

January 2018 DOF Estimate 48,326

January 2017 DOF Estimate 47,755

571

Increase 1.20%

Adjust for Change in California Per Capita Income

Per Capita Income Change: 3.67%

Adjust by the Above Factors:

Population 1.0078 x Per Capita 1.0367 = 1.0448

60,257,983.00 x 1.0448 = \$62,957,541.00

2018-19 Adjusted Base \$62,957,541.00

Since the City's 2018-19 total General Fund revenues are estimated at \$21,827,678, Ceres is not at risk of exceeding the appropriations limit for 2018-19.

CITY OF CERES DEBT OBLIGATIONS

DEBT OBLIGATIONS	Original Amount	Payoff Date	Balance 2015-2016	Balance 2016-2017	Balance 2017-2018	Principal Pmts 2018-2019	Interest Pmts 2018-2019	Balance 2018-2019
2015 Tax Allocation Bonds - CRA	8,050,000	12/15/2033	0	7,910,000	7,615,000	300,000	294,075	\$7,315,000
2009 Wastewater Revenue Bonds	8,220,000	6/1/2039	7,385,000	7,050,000	6,855,000	205,000	333,588	\$6,650,000
2009 Water Revenue Bonds	4,750,000	6/1/2039	4,175,000	4,065,000	3,950,000	120,000	187,775	\$3,830,000
2006 Tax Allocation Refunding Bonds-CRA	36,645,000	11/1/2036	29,920,000	29,030,000	28,100,000	980,000	1,146,463	\$27,120,000
2006 Housing Tax Allocation Refunding Bonds-CRA	1,480,000	11/1/2030	1,080,000	1,025,000	970,000	60,000	40,468	\$910,000
2002 Refunding Bonds - Westpointe Assessment District	2,960,000	9/2/2018	510,000	510,000	0	0	0	\$0
2000 Tax Allocation Bonds - SCRC	1,440,000	11/1/2030	1,035,000	995,000	950,000	50,000	61,745	\$900,000
California Energy Commission-LED Project	1,193,500	6/22/2024	840,602	746,141	648,824	100,257.82	18,721	\$548,566
TOTAL DEBT			\$44,945,602	\$51,331,141	\$49,088,824	\$1,815,258	\$2,082,833	\$47,273,566

DESCRIPTION OF DEBT

2015 Tax Allocation Bonds - CRA

The proceeds from the tax allocation refunding bonds will be used to refund the 2003 Ceres Redevelopment Agency (CRA) tax allocation bonds.

2009 Wastewater Revenue Bonds

The proceeds from the Wastewater Revenue bonds will be used to finance improvements to the System, including updating the Sewer System Management Plan, modify the Sewer Headworks and rehabilitation and replacement of sewer lines.

2009 Water Revenue Bonds

The proceeds from the Water Revenue bonds will be used to install water meters as required by State law and to improve existing wells and pump stations.

2006 Tax Allocation Refunding Bonds-CRA

The proceeds from the Ceres Redevelopment Agency (CRA) tax allocation bonds will be used to finance ongoing redevelopment activities within the Project Area, including Hwy 99 Interchange improvements, downtown development plans, wastewater system improvements, park improvements, community center project, fire station improvements, annexation area improvements and other various public improvements.

2006 Housing Tax Allocation Refunding Bonds-CRA

The proceeds from the Housing tax allocation refunding bonds will be used to refund the 2000 Ceres Redevelopment Agency (CRA) tax allocation bonds.

2002 Refunding Bonds - Westpointe Assessment District

The proceeds from the original Bonds were used to finance the costs of the acquisition, construction and installation of certain water, sewer and street improvements, including storm drainage, water and sewer facilities, utilities, park facilities, park improvements and landscaping.
This refunding lowered the interest rate.

2000 Tax Allocation Bonds - SCRC

The proceeds from the Stanislaus/Ceres Redevelopment Commission (SCRC) tax allocation bonds will be used to make improvements to infrastructure in the project area.

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF CERES
APPROVED POSITIONS
FISCAL YEAR 2018/2019**

CLASSIFICATION TITLE	2016-2017 POSITIONS APPROVED	2017-2018 POSITIONS APPROVED	2018-2019 POSITIONS PROPOSED
<u>MISCELLANEOUS:</u>			
Account Clerk I/II/Senior	6.00	5.00	5.00
Accountant	2.00	2.00	2.00
Administrative Clerk I/II	1.00	-	-
Administrative Analyst	2.00	2.00	2.00
Administrative Secretary	2.00	2.00	2.00
Assistant/Associate/Senior Civil Engineer	3.00	3.00	3.00
Associate/Senior Planner	1.00	1.00	1.00
Building Permit Technician	1.00	1.00	1.00
Code Enforcement Officer	-	-	2.00
Custodian	6.00	5.00	5.00
Customer Service Technician	1.00	1.00	2.00
Engineering Technician I/II	1.00	1.00	1.00
Facility Maintenance Worker I/II	2.00	2.00	2.00
Fleet Mechanic I/II/Senior	3.00	3.00	3.00
I.T. Systems Analyst/Senior Analyst	3.00	3.00	3.00
Maintenance Worker I/II/Senior	1.00	1.00	1.00
Parks Maintenance Worker I/II/Senior	3.00	3.00	5.00
Public Safety Community Service Officer	2.00	2.00	2.00
Public Safety Crime Analyst / Crime Scene Technician	1.00	-	-
Public Safety Dispatcher I/II/Senior	8.00	8.00	8.00
Public Safety Records Clerk I/II	3.00	3.00	3.00
Recreation Administrative Coordinator	1.00	1.00	1.00
Recreation Coordinator	-	-	1.00
Secretary	2.00	2.00	2.00
Streets Maintenance Operator I/II/Senior	9.00	9.00	9.00
Wastewater Operator I/II/Senior	8.00	8.00	8.00
Water Distribution Operator I/II/Senior	8.00	8.00	7.00
Water Resource Analyst	1.00	1.00	1.00
Total	81.00	77.00	82.00
<u>PUBLIC SAFETY - FIRE:</u>			
Captain	13.00	12.00	10.00
Fire Engineer	13.00	12.00	10.00
Firefighter	9.00	9.00	9.00
Total	35.00	33.00	29.00
<u>PUBLIC SAFETY - POLICE:</u>			
Police Officer	29.00	30.00	32.00
School Resource Officer	3.00	3.00	4.00
Police Sergeant	9.00	9.00	9.00
Total	41.00	42.00	45.00

**CITY OF CERES
APPROVED POSITIONS
FISCAL YEAR 2018/2019**

CLASSIFICATION TITLE	2016-2017 POSITIONS APPROVED	2017-2018 POSITIONS APPROVED	2018-2019 POSITIONS PROPOSED
<u>SWORN MID-MANAGEMENT:</u>			
Battalion Chief	3.00	3.00	3.00
Captain	1.00	1.00	1.00
Lieutenant	3.00	3.00	3.00
Total	7.00	7.00	7.00
<u>SUPERVISORS AND CONFIDENTIAL:</u>			
Code Enforcement Supervisor	1.00	1.00	-
Facilities Maintenance Supervisor	1.00	1.00	1.00
Fleet Services Supervisor	1.00	1.00	1.00
Landscape Maintenance Supervisor	1.00	1.00	1.00
Police Dispatch Supervisor	-	1.00	1.00
Public Safety Support Services Supervisor	1.00	-	-
Recreation Supervisor	1.00	1.00	1.00
Revenue & Customer Service Supervisor	1.00	1.00	1.00
Street Maintenance Supervisor	1.00	1.00	1.00
Wastewater Systems Supervisor	1.00	1.00	1.00
Water Distribution Supervisor	1.00	1.00	-
Account Clerk II/Senior (Confidential)	1.00	2.00	2.00
Administrative Secretary (Confidential)	2.00	2.00	2.00
Human Resources Analyst (Confidential)	1.00	1.00	1.00
Human Resources Assistant (Confidential)	1.00	1.00	1.00
Total	15.00	16.00	14.00
<u>NON-SWORN MID-MANAGEMENT:</u>			
City Clerk	1.00	1.00	1.00
Deputy Public Works Director/Asst. City Engineer	1.00	1.00	-
Information Technology Manager	1.00	1.00	1.00
Public Works Superintendent	-	-	1.00
Recreation Manager	1.00	1.00	1.00
Total	4.00	4.00	4.00
<u>MANAGEMENT:</u>			
City Manager	1.00	1.00	1.00
Director of Human Resources	1.00	1.00	1.00
Director of Community Development	1.00	1.00	1.00
Director of Engineering/City Engineer	1.00	1.00	1.00
Chief of Police	1.00	1.00	1.00
Fire Chief	1.00	1.00	1.00
Director of Finance	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00
Total	8.00	8.00	8.00
Grand Total	191.00	187.00	189.00

**CITY OF CERES
APPROVED POSITIONS
FISCAL YEAR 2018/2019**

CLASSIFICATION TITLE	2016-2017 POSITIONS APPROVED	2017-2018 POSITIONS APPROVED	2018-2019 POSITIONS PROPOSED
-----------------------------	---	---	---

Note: 1 Fire Engineer Overstaff Position, 1 Fire Captain Overstaff Position

Frozen Positions:

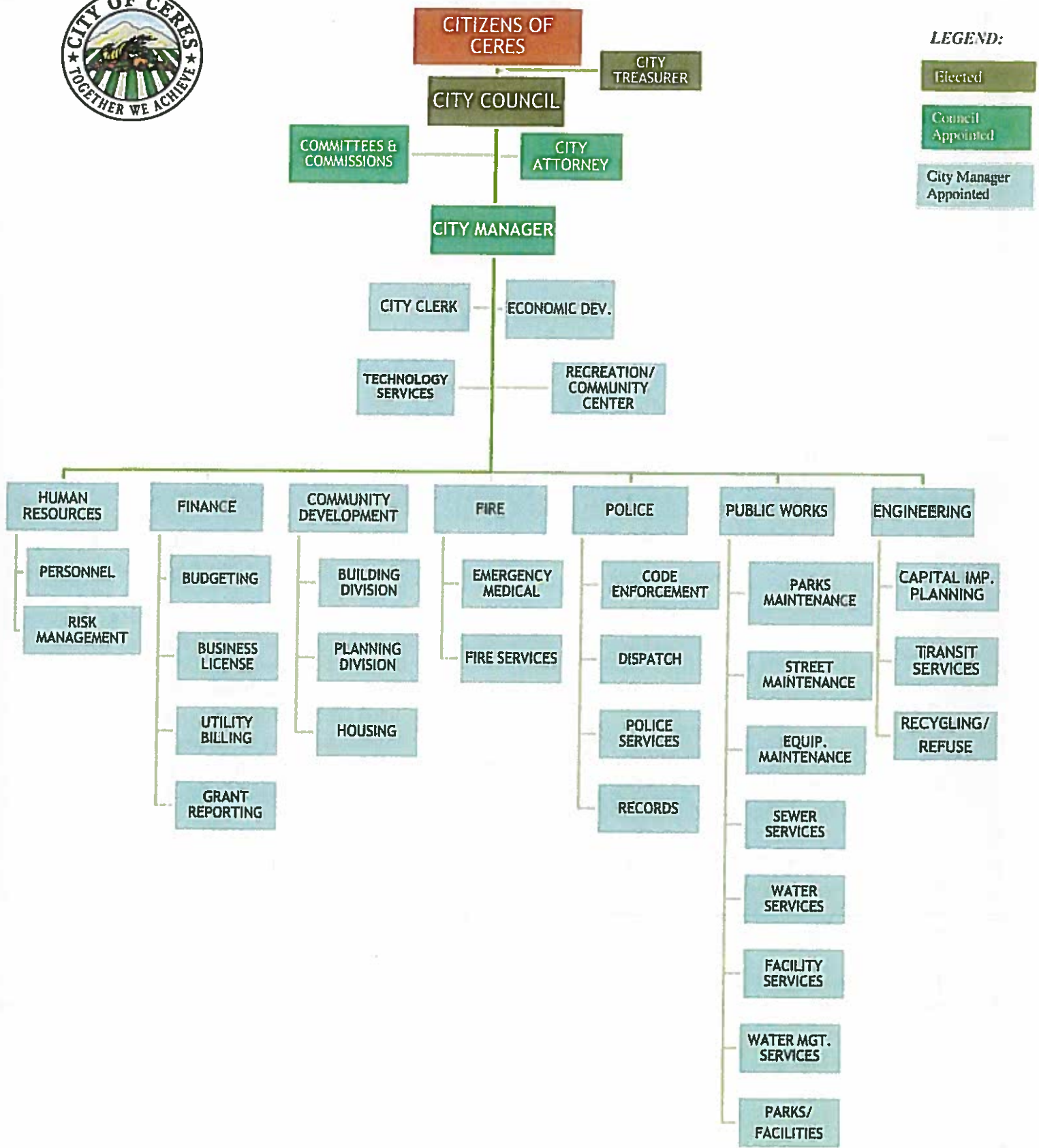
Administrative Clerk	1.00
Battalion Chief	1.00
Code Enforcement Supervisor	1.00
Custodian	1.00
Deputy Finance Director	1.00
Deputy Public Works Director	1.00
Fire Captain	1.00
Fire Engineer	1.00
Parks Maintenance Worker I/II	1.00
Police Officer (6 Officeres, 1 Hi-Tech Investigator)	5.00
Public Safety Crime Analyst / Crime Scene Tech (Converted to Detective)	1.00
Public Works Superintendent	1.00
Recreation Supervisor	1.00
Redevelopment and Economic Development Manager	1.00
Senior Facility Maintenance Worker	1.00
Senior Parks Maintenance Worker	2.00
Water Distribution Supervisor	1.00
Total	22.00

Eliminated Positions:

Deputy City Manager	1.00
Deputy City Manager/City Engineer	1.00
Deputy Fire Chief	1.00
Deputy Police Chief	1.00
Deputy Public Works Director/Asst City Engineer	1.00
Director of Public Safety/Police Chief	1.00
Facility/Fleet Services Supervisor	1.00
Parks Maintenance Worker Aide	1.00
Police Sergeant (Converted to Lt. Position)	1.00
Public Safety Executive Assistant (Confidential)	1.00
Public Safety Support Services Supervisor	1.00
Total	11.00

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF CERES ORGANIZATION CHART



CITY OF CERES COMMUNITY PROFILE

LOCATION:

The City of Ceres is located in the central San Joaquin Valley, 80 miles south of Sacramento and 95 miles east of San Francisco, in the heart of Stanislaus County. Ceres is in one of the Central Valley's richest and most diverse agricultural areas and is the home of the new County Agriculture Center. Even the name "Ceres" originates from the mythological Goddess of Agriculture. With fertile soils, a mild climate and high quality affordable water, the area consistently ranks at least fifth in the state for its value of agricultural production. For area residents, the surrounding farmland provides refreshing aesthetic quality, and the abundant local harvest is always appreciated at many seasonal and roadside farmers' markets.

HISTORY:

The third largest city in the county, Ceres is a growing community with a heartfelt commitment to retaining its small neighborhood personality. Ceres is a city of rich ethnic and cultural diversity, which makes it a rewarding place to live and work. The community has a deep appreciation for the past and a firm commitment to the future. Economic growth, development, and improvement of the quality of life are major goals of the whole community. City officials have made a commitment to maintain the delicate balance between quality living, quality growth, and the preservation of the family farm which remains the cornerstone of area's economic and historical base.

Businesses, organizations and nonprofit community groups band together for a number of activities throughout the year. Events such as the annual Downtown Street Fair in May and summertime concerts in the park are well attended. The preservation of the historic Whitmore House (the first home built in Ceres) is a community project, and is revitalized each year as new generations contribute their thoughts and ideas. Ceres is self-sufficient with its variety of retail and service businesses. The "Always Try Ceres First" Chamber of Commerce motto is just good advice! The Ceres Unified School District has received National and Distinguished school awards, and is supported generously by the community.

City planners have made a concerted effort toward responsible growth of the community with plenty of parks and recreation areas that complement affordable housing. Soccer teams, Little League, adult softball, youth football, community swim team and a golf course offer many weekend activities for families.

There is a wide variety of housing available in Ceres, including new homes as well as resale homes. Prices range from new entry-level homes starting at approximately \$100,000 to executive homes in excess of \$500,000. Multiple family units in Ceres including apartments, duplex, triplex and mobile home park living are also available.

GOVERNMENT:

Ceres was incorporated as a General Law City on February 25, 1918, and has a current population of 47,166. The City is a full service city and has 162 full time employees and more than 38 part time employees.

The City functions under the City Council/City Manager form of local government. General municipal elections are held on the first Tuesday of November in odd numbered years. The Mayor is directly elected for a four-year term. Council Members are directly elected for four-year overlapping terms. The City Council serves as the legislative, policy making body.



City of Ceres
Fund Summaries
Estimated FY 2017/2018

Fund	Beginning Available Cash Balance	Estimated Revenues	Revenues by Transfer	Operating Appropriations	Transfer Appropriations	Projected Ending Cash Balance
General Fund						
100 General Fund	\$ 3,798,198	\$ 19,819,571	\$ 711,162	\$ 19,841,683	\$ 10,917	\$ 4,476,331
Special Revenue Funds						
223 HOME Grant Program Income	93,705	1,200	-	-	-	94,905
239 BEGIN Housing Grant Reuse	183,149	1,440	-	-	-	184,589
254 HOME Federal Grant	53,683	-	-	-	-	53,683
256 BEGIN Housing Grant	317	4	-	-	-	321
259 Cal Home 107-First Time Homebuyer	7,957	-	-	-	-	7,957
290 CDBG Program Income	318,585	4,056	-	110	-	322,531
291 CDBG Federal Grant	160,592	-	-	7,235	-	153,357
293 Downtown Revitalization	79,920	13,396	-	9,675	-	83,641
264 Riverbluff Regional Park	5,378	2,000	-	-	-	7,378
275 Community Center	(1,478,272)	110,535	-	270,670	-	(1,638,407)
297 Recreation Facility Development	186,257	38,000	-	29,435	-	194,822
298 Concerts in the Park	494	50	2,034	2,100	-	478
734 Ceres Community Foundation	123,097	46,305	-	20,222	-	149,180
225 Used Oil Grant	13,543	13,074	-	7,085	-	19,532
226 Dept. of Conservation Grant	76,461	11,270	-	13,356	-	74,375
245 AB939 Source Reduction/ Recycle	421,337	3,306	-	32,492	-	392,151
230 Street Tree Fund	96,744	770	-	-	-	97,514
238 Westpointe Storm Drain Benefit	1,381	12	-	-	-	1,393
241 ARRA	313	-	-	-	313	-
243 Brown Annex Public Safety Mitigation	5,994	9,026	-	-	-	15,020
248 Eastgate Storm Drain Benefit District	1,491,420	30,689	-	876,570	-	645,539
249 Eastgate Street & Landscape Benefit Dist	71,182	5,090	-	-	-	76,272
251 Street Expansion	5,921,972	173,065	-	1,701,281	-	4,393,756
253 Neighborhood Park Fees	2,387,849	58,395	135,478	1,379,288	-	1,202,434
255 State Gas Tax	197,984	1,046,604	54	1,044,336	-	200,306
257 Prop 1B	54	-	-	-	54	-
261 Mitchell Storm Drain Benefit	282,525	2,200	-	-	-	284,725
265 Daniel Whitmore House	(7,397)	-	10,917	16,637	-	(13,117)
266 Clinton Whitmore Mansion	(21,815)	4,000	-	5,676	-	(23,491)
268 Federal Transportation Funding	(447,333)	1,957,962	-	1,510,629	-	-
271 Measure L	-	1,628,600	-	878,733	-	749,867
273 StanCog Local Transportation	(21,982)	-	-	20,000	-	(41,982)
274 StanCog Non-Motorized	48,039	-	-	-	-	48,039
276 Fire Hydrant Benefit District	127,719	1,200	-	-	-	128,919
277 Road Maint & Rehab Account	-	278,884	-	-	-	278,884
284 N E Storm Drain Benefit	164,341	1,300	-	-	-	165,641
292 Street Light/Landscape District	(50,379)	410,000	-	382,882	-	(23,261)
499 Public Facilities Fees	2,598,693	112,567	-	211,064	135,478	2,364,718
224 Traffic Offender Fund	11,075	52,791	-	47,675	-	16,191
258 State Traffic Safety	4,466	64,294	-	48,197	-	20,563
260 Local Law Enforcement Federal Grant	42,256	13,100	-	21,064	-	34,292
262 Measure H	442,835	3,179,807	-	3,539,554	-	83,088
263 Public Safety Grants 2012	(65,823)	496,773	-	430,950	-	-
272 Off Highway Motor Vehicle	6,799	-	-	-	-	6,799
294 Seized Funds - Police	5,103	2,604	-	-	-	7,707
295 Abandoned Vehicle Abatement	46,407	65,400	-	45,939	-	65,868
296 COPS (SLESF) Grant	-	100,000	-	100,000	-	-
270 Community Facilities District	7,344	634,421	-	9,294	632,469	2
737 Westpointe Assessment Dist-Debt Serv	371,593	4,000	-	7,900	-	367,693
Special Revenue Fund Totals	\$ 13,965,562	\$ 10,578,190	\$ 148,483	\$ 12,670,049	\$ 768,314	\$ 11,253,872
Enterprise Funds						
527 Water Fund	5,107,373	8,579,586	-	7,277,371	212,000	6,197,588
528 Water Quality Sinking Fund	1,461,843	11,636	212,000	-	-	1,685,479
540 Water Supply & Extension	1,211,673	178,202	-	341,000	-	1,048,875
550 Sewer Main Line Construction	101,380	105,044	-	-	-	206,424
567 Sewer Service	13,289,420	11,470,613	-	11,331,928	-	13,428,105
571 StanCog - Dial A Ride	1,082,908	126,036	-	833,619	-	375,325
Enterprise Fund Totals	\$ 22,254,597	\$ 20,471,117	\$ 212,000	\$ 19,783,918	\$ 212,000	\$ 22,941,796
Internal Service Funds						
600 Equipment Maintenance Pool	940,329	974,816	-	1,225,267	-	689,878
610 Equipment Replacement Pool	383,999	958,525	-	652,000	-	690,524
616 Information Technology	165,314	927,071	-	895,087	-	197,298
677 Workers Compensation - RMA	84,738	1,646,827	-	1,544,348	-	187,217
679 Building Maintenance	472,202	1,086,352	-	1,132,744	-	425,810
682 Liability Insurance - RMA	597,931	755,196	-	697,320	-	655,807
Internal Service Fund Totals	\$ 2,644,513	\$ 6,348,787	\$ -	\$ 6,146,766	\$ -	\$ 2,846,534
TOTAL - CITY FUNDS	\$ 42,662,870	\$ 57,217,685	\$ 1,071,645	\$ 56,442,416	\$ 991,231	\$ 41,518,533

City of Ceres
Fund Summaries
Estimated FY 2017/2018

Fund	Beginning Available Cash Balance	Estimated Revenues	Revenues by Transfer	Operating Appropriations	Transfer Appropriations	Projected Ending Cash Balance
Successor Agency to the former CRA						
236 CRA Low/Moderate Housing	69,408	-	-	-	-	69,408
347 CRA Bond Debt Service	-	-	2,788,305	2,788,305	-	-
466 CRA Successor Agency	134,084	4,841,610	-	150,000	2,888,833	1,936,861
489 CRA Capital Projects - 2006 Bond Proceeds	4,832,652	-	-	4,734,777	-	97,875
Successor Agency CRA Fund Totals	\$ 5,036,144	\$ 4,841,610	\$ 2,788,305	\$ 7,673,082	\$ 2,888,833	\$ 2,104,144
Successor Agency to the former SCRC						
346 SCRC Bond Debt Service	-	-	109,904	109,904	-	-
469 SCRC Successor Agency	175,385	168,730	-	-	177,487	166,628
Successor Agency SCRC Fund Totals	175,385	168,730	109,904	109,904	177,487	\$ 166,628
TOTAL - ALL FUNDS	\$ 47,874,399	\$ 62,228,005	\$ 3,969,854	\$ 66,225,402	\$ 4,057,551	\$ 43,789,305

City of Ceres
Fund Summaries
Proposed FY 2018/2019

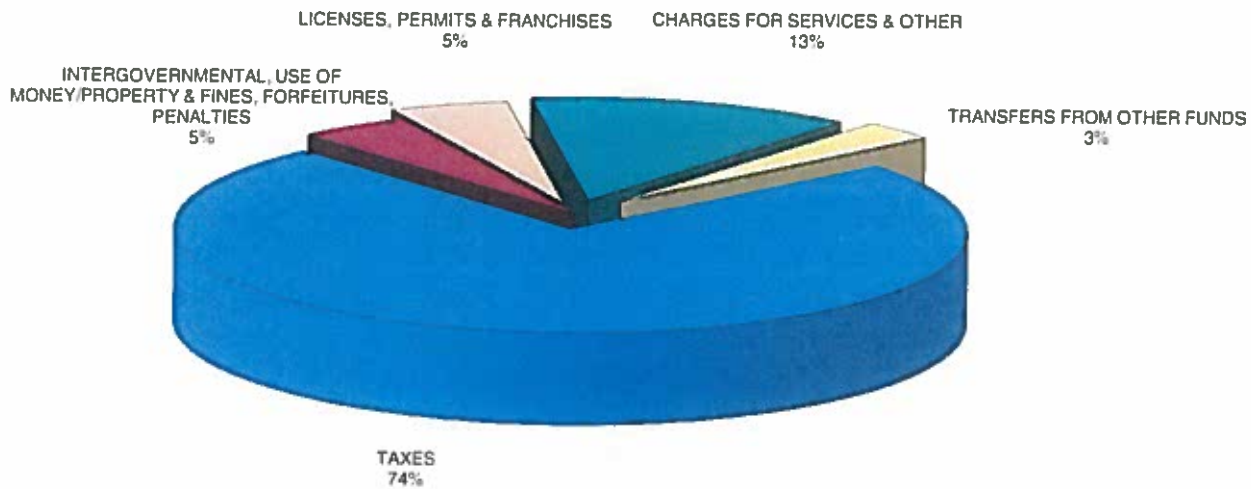
Fund	Beginning Available Cash Balance	Estimated Revenues	Revenues by Transfer	Operating Appropriations	Transfer Appropriations	Projected Ending Cash Balance
General Fund						
100 General Fund	\$ 4,476,331	\$ 21,165,780	\$ 661,898	\$ 21,576,909	\$ 25,801	\$ 4,701,299
Special Revenue Funds						
223 HOME Grant Program Income	94,905	1,200	-	17,500	-	78,605
239 BEGIN Housing Grant Reuse	184,589	1,400	-	-	-	185,989
254 HOME Federal Grant	53,683	-	-	53,683	-	-
256 BEGIN Housing Grant	321	2	-	-	-	323
259 Cal Home 107-First Time Homebuyer	7,957	-	-	-	-	7,957
290 CDBG Program Income	322,531	4,000	-	302,250	-	24,281
291 CDBG Federal Grant	153,357	235,000	-	235,000	-	153,357
293 Downtown Revitalization	83,641	13,650	-	39,675	-	57,616
264 Riverbluff Regional Park	7,378	2,000	-	-	-	9,378
275 Community Center	(1,638,407)	120,350	-	200,316	-	(1,718,373)
297 Recreation Facility Development	194,822	38,000	-	55,770	-	177,052
298 Concerts in the Park	478	-	2,000	1,997	-	481
734 Ceres Community Foundation	149,180	51,500	-	26,120	-	174,560
225 Used Oil Grant	19,532	12,198	-	12,996	-	18,734
226 Dept. of Conservation Grant	74,375	13,596	-	12,052	-	75,919
245 AB939 Source Reduction/ Recycle	392,151	3,500	-	40,715	-	354,936
230 Street Tree Fund	97,514	800	-	-	-	98,314
238 Westpointe Storm Drain Benefit	1,393	12	-	-	-	1,405
243 Brown Annex Public Safety Mitigation	15,020	6,096	-	-	-	21,116
248 Eastgate Storm Drain Benefit District	645,539	32,000	-	-	-	677,539
249 Eastgate Street & Landscape Benefit Dist	76,272	5,200	-	-	-	81,472
251 Street Expansion	4,393,756	95,000	-	21,000	-	4,467,756
253 Neighborhood Park Fees	1,202,434	64,000	-	570,500	-	695,934
255 State Gas Tax	200,306	1,036,137	-	1,234,658	-	1,785
261 Mitchell Storm Drain Benefit	284,725	2,000	-	-	-	286,725
265 Daniel Whitmore House	(13,117)	-	23,801	10,684	-	(26,572)
266 Clinton Whitmore Mansion	(23,491)	4,000	-	7,081	-	-
268 Federal Transportation Funding	-	715,597	-	715,597	-	-
271 Measure L	749,867	1,612,795	-	1,727,600	-	635,062
273 StanCog Local Transportation	(41,982)	-	-	5,600	-	(47,582)
274 StanCog Non-Motorized	48,039	-	-	2,500	-	45,539
276 Fire Hydrant Benefit District	128,919	1,500	-	-	-	130,419
277 Road Maint & Rehab Account	278,884	799,020	-	-	-	1,077,904
284 N E Storm Drain Benefit	165,641	1,300	-	-	-	166,941
292 Street Light/Landscape District	(23,261)	419,291	-	397,364	-	(1,334)
499 Public Facilities Fees	2,364,718	147,835	-	484,042	-	2,028,511
224 Traffic Offender Fund	16,191	53,000	-	60,938	-	8,253
258 State Traffic Safety	20,563	75,000	-	71,021	-	24,542
260 Local Law Enforcement Federal Grant	34,292	10,300	-	10,000	-	34,592
262 Measure H	83,088	3,201,001	-	3,280,900	-	3,189
272 Off Highway Motor Vehicle	6,799	-	-	-	-	6,799
294 Seized Funds - Police	7,707	900	-	-	-	8,607
295 Abandoned Vehicle Abatement	65,868	50,400	-	60,801	-	55,467
296 COPS (SLESF) Grant	-	100,000	-	100,000	-	-
270 Community Facilities District	2	704,935	-	10,000	643,900	51,037
737 Westpointe Assessment Dist-Debt Serv	367,693	4,500	-	-	-	372,193
Special Revenue Fund Totals	\$ 11,253,872	\$ 9,639,015	\$ 25,801	\$ 9,768,360	\$ 643,900	\$ 10,506,428
Enterprise Funds						
527 Water Fund	6,197,588	9,902,768	-	14,805,454	212,000	1,082,902
528 Water Quality Sinking Fund	1,685,479	12,100	212,000	-	-	1,909,579
540 Water Supply & Extension	1,048,875	227,577	-	-	-	1,276,452
550 Sewer Main Line Construction	206,424	146,590	-	-	-	353,014
567 Sewer Service	13,428,105	11,579,075	-	11,217,373	-	13,789,807
571 StanCog - Dial A Ride	375,325	881,025	-	1,025,958	-	230,392
Enterprise Fund Totals	\$ 22,941,796	\$ 22,749,135	\$ 212,000	\$ 27,048,785	\$ 212,000	\$ 18,642,146
Internal Service Funds						
600 Equipment Maintenance Pool	689,878	1,143,943	-	1,309,696	-	524,125
610 Equipment Replacement Pool	690,524	1,457,664	-	1,162,814	-	985,374
616 Information Technology	197,298	897,819	-	897,740	-	197,377
677 Workers Compensation - RMA	187,217	1,101,382	-	1,101,382	-	187,217
679 Building Maintenance	425,810	1,313,411	-	1,340,780	-	398,441
682 Liability Insurance - RMA	655,807	792,432	-	792,432	-	655,807
Internal Service Fund Totals	\$ 2,846,534	\$ 6,706,651	\$ -	\$ 6,604,844	\$ -	\$ 2,948,341
TOTAL - CITY FUNDS	\$ 41,518,533	\$ 60,260,581	\$ 899,699	\$ 64,998,898	\$ 881,701	\$ 36,798,214

City of Ceres
Fund Summaries
Proposed FY 2018/2019

Fund	Beginning Available Cash Balance	Estimated Revenues	Revenues by Transfer	Operating Appropriations	Transfer Appropriations	Projected Ending Cash Balance
Successor Agency to the former CRA						
236 CRA Low/Moderate Housing	69,408	-	-	-	-	69,408
347 CRA Bond Debt Service	-	-	2,818,830	2,821,005	-	(2,175)
466 CRA Successor Agency	1,936,861	4,850,662	-	-	3,046,999	3,740,524
489 CRA Capital Projects - 2006 Bond Proceeds	97,875	-	-	97,875	-	-
Successor Agency CRA Fund Totals	\$ 2,104,144	\$ 4,850,662	\$ 2,818,830	\$ 2,918,880	\$ 3,046,999	\$ 3,807,757
Successor Agency to the former SCRC						
346 SCRC Bond Debt Service	-	-	111,745	111,745	-	-
469 SCRC Successor Agency	166,628	170,658	-	59,194	111,745	166,347
Successor Agency SCRC Fund Totals	166,628	170,658	111,745	170,939	111,745	\$ 166,347
TOTAL - ALL FUNDS	\$ 43,789,305	\$ 65,281,901	\$ 3,830,274	\$ 68,088,717	\$ 4,040,445	\$ 40,772,318

THIS PAGE INTENTIONALLY LEFT BLANK

GENERAL FUND REVENUE BY SOURCE 2018-2019



TOTAL - \$21,827,678

TAXES - \$16,222,138

Taxes are used for general City purposes. They are deposited in the General Fund and are not restricted. They represent the City's largest single revenue source. Sales Tax, Property Tax, Utility Users Tax, and Business License Tax are included in this major category of revenue.

LICENSES, PERMITS & FRANCHISES - \$1,061,400

Includes revenues from Construction Permits, and other various permits. Franchise fees from Cable TV, Public Utilities and Refuse are also included in this category.

REVENUES FROM USE OF MONEY AND PROPERTY - \$106,700

Includes revenues from investment of the City's money and rental or sale of City property.

FINES, FORFEITURES, & PENALTIES - \$229,000

Includes revenues from court fines, late payment penalties, and miscellaneous Police fines.

INTERGOVERNMENTAL REVENUE - \$989,842

Revenues received from Federal, State, or other Local governments. Motor Vehicle In-Lieu Tax is the largest single source of revenue in this category.

CHARGES FOR SERVICES & OTHER REVENUE - \$2,556,700

Reflects the receipt of revenues from such sources as Annexation fees, Plan Check fees, Zoning fees, Subdivision fees, Recreation fees, Development Agreements and special Police services fees. Includes miscellaneous revenue not classified in any of the above categories.

TRANSFERS FROM OTHER FUNDS - \$661,898

Transfers from CFD's, and Fund balances

FISCAL YEAR 2018-2019

City of Ceres

Account Number	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Projected	2018-2019 Projected
100 GENERAL FUND					
100.1.201.73 SECURED PROPERTY TAX					
100.1.202.73 P.TAX-TRIPLE FLIP/SALES TAX	1,809,876	1,874,315	2,002,346	2,131,450	2,259,340
100.1.203.73 P.TAX-MOTOR VEHICLE IN LIEU	1,396,256	909,700	-	-	-
100.1.204.73 UNSECURED PROPERTY TAX APP	3,024,767	3,201,234	3,335,833	3,583,816	3,798,845
100.1.208.73 SUPPL. PROP TAX SB813	91,300	103,260	112,042	187,485	198,735
100.1.209.73 SALES TAX	22,212	47,190	37,796	48,150	51,040
100.1.211.73 TRANSIENT OCCUPANCY TAX	3,837,190	4,707,056	5,507,015	5,692,174	6,092,915
100.1.212.73 REAL PROPERTY TRANSFER	84,410	101,455	227,957	237,900	252,890
100.1.214.73 SALES TAX PS AUGMENTATION	114,106	123,231	104,547	95,000	95,000
100.1.215.73 RTTPF ALLOCATION	180,929	179,415	184,477	200,220	212,235
100.1.216.73 COUNTY IN LIEU	322,018	364,339	453,299	396,970	420,788
100.1.221.73 UTILITY USERS TAX ELECTRICAL	1,565	879	1,000	-	-
100.1.222.73 UTILITY USERS TAX NATURAL GAS	655,237	675,764	664,599	760,218	775,000
100.1.223.73 UTILITY USERS TAX CABLE TV	186,031	177,001	245,934	190,000	203,500
100.1.224.73 UTILITY USERS TAX TELEPHONE	74,874	78,145	71,705	75,100	80,000
100.1.225.73 BUSINESS LICENSE TAX	464,308	510,241	502,723	525,000	550,000
100.1.226.73 CONTRACTOR'S BUSINESS LIC TAX	1,043,654	948,963	1,040,363	1,050,000	1,075,000
100.1.227.73 SOLICITORS LICENSE	128,990	133,145	110,776	85,000	150,000
100.1.228.73 TRANSPORTATION LICENSE	600	502	686	650	650
100.2.306.15 BICYCLE LICENSE	5,343	5,247	5,607	6,000	6,200
100.2.310.73 GARAGE SALE PERMIT & INSPECTION	224	-	-	-	-
100.2.316.70 BUILDING PERMITS	5,770	5,250	4,660	4,425	4,500
100.2.318.70 PLUMBING PERMITS	307,359	219,838	290,777	250,000	250,000
100.2.320.70 ELECTRICAL PERMITS	4,384	-	-	-	-
100.2.322.70 MECHANICAL PERMITS	2,600	(160)	-	-	-
100.2.330.19 ENCROACHMENT PERMITS	2,971	-	-	-	-
100.2.332.15 FIREWORKS PERMITS	42,630	30,740	46,270	50,000	50,000
100.2.333.18 TRANSPORT PERMITS	4,230	4,794	6,784	5,400	5,400
100.2.334.73 CABLE TV FRANCHISE	1,260	1,760	3,006	1,000	1,500
100.2.335.73 PUBLIC UTILITIES FRANCHISE	266,119	210,864	123,931	140,000	140,000
100.2.336.73 BERLOTTI REFUSE FRANCHISE	61,449	63,521	65,437	77,303	80,000
100.3.402.10 PARKING FINES	493,146	535,551	523,869	525,000	530,000
100.3.404.10 MISCELLANEOUS FINES	43,258	46,371	39,869	40,000	40,000
100.3.406.73 UTILITY PENALTIES	18,102	21,682	18,833	32,000	35,000
100.3.407.73 RETURNED CHECK FEE	143,051	138,354	144,118	148,545	150,000
100.4.502.73 INTEREST ON BANK DEPOSITS	7,065	7,135	6,425	3,660	4,000
100.4.503.55 RENT-AMERICAN LEGION HALL	21,900	25,664	29,399	48,545	55,000
100.4.506.55 RENTAL CITY PROPERTY	30,450	24,881	32,319	30,000	30,000
100.4.508.10 RENTAL-FIRING RANGE	7,200	7,200	6,000	7,200	7,200
100.4.509.73 SALE OF MISC CITY PROPERTY	240	2,400	12,660	13,000	13,500
100.5.609.15 CERES FIRE PROTECTION DISTRICT	24,951	-	722	1,000	1,000
100.5.611.15 MODESTO-CERES FIRE JPA	68,292	69,477	71,179	72,000	72,000
100.5.614.10 P.O.S.T. REBATES	223,661	238,945	236,944	235,000	237,353
100.5.624.73 HOMEOWNER PROPERTY TAX RELIEF	15,929	55,850	1,684	40,000	45,000
100.5.625.73 MOTOR VEHICLE IN LIEU	21,761	24,614	23,911	15,500	15,500
100.5.642.15 ASSISTANCE TO FIREFIGHTERS GRANT	19,041	18,959	21,130	20,000	25,000
100.5.643.13 WASTE TIRE CLEANUP GRANT	71,316	-	-	-	-
100.5.653.65 BULLETPROOF VEST GRANT	-	4,005	-	1,000	1,000
100.5.665.10 CUSD SCHOOL RESOURCE OFFICER	2,271	7,261	4,751	3,000	3,989
100.5.668.73 MANDATED COST REIMBURS	410,731	411,081	409,568	430,525	550,000
100.5.673.10 SDEA	85,376	60,345	25,481	40,000	40,000
100.5.676.10 OTS AVOID DUI GRANT	229,472	208,890	2,564	-	-
100.5.680.10 AUTO THEFT TASK FORCE	157,901	51,661	-	-	-
100.5.696.19 WASTE TIRE AMNESTY GRANT	16,195	-	-	-	-
100.6.701.70 SPECIAL INSPECTION FEE BUILDING	1,275	-	-	-	-
100.6.703.70 ANNEXATION FEES	-	-	505	835	500
100.6.704.70 PLAN CHECK FEES	910	-	-	-	-
100.6.705.70 SEISMIC FEES	110,606	116,522	86,427	214,077	230,000
100.6.706.73 BERLOTTI BILLING & COLLECT	211	-	141	300	300
100.6.707.73 BUSINESS LIC APP FEE	57,983	57,427	61,377	70,000	70,000
100.6.708.73 DATA INPUT & FLOOR PLAN FEE	9,660	9,090	9,075	8,200	9,000
100.6.712.70 ZONING FEES	679	873	1,261	4,500	5,000
100.6.713.13 CODE ENFORCEMENT	18,445	21,311	24,238	28,650	35,000
100.6.714.70 SUBDIVISION FEES	2,228	2,401	500	205	-
100.6.716.70 ENVIRONMENTAL FEES	3,993	9,264	-	4,890	4,000
100.6.718.73 KASE MANUFACTURING DEV AGREEMENT	4,479	5,215	3,645	2,500	2,500
100.6.721.15 FIRE-ASSISTANCE TO OTHER AGENCIES	-	-	-	300,000	775,000
100.6.723.10 GANG TASK FORCE REIMBURSEMENT	16,292	135,713	182,990	345,225	237,000
100.6.724.55 RECREATION SELF SUPPORT	10,902	11,813	-	-	-
100.6.725.10 POLICE - BOOKING FEES	102,065	125,513	122,173	134,250	125,000
100.6.725.55 ADMIN FEE - LEGION HALL	4,064	4,164	2,086	1,500	1,500
100.6.726.10 POLICE - FLEA MKT, REPORTS & MISC	-	-	-	250	250
100.6.727.10 POLICE - FALSE ALARMS	8,564	8,222	9,907	10,500	11,000
100.6.728.73 SALE MAPS & PUBLICATIONS	902	2,876	35	500	1,000
100.6.730.10 TOW OPERATOR/DRIVER PERMIT	1,140	615	756	3,000	2,000
100.6.732.19 ENGINEERING SERVICES	27,600	1,800	8,100	8,550	8,550
100.6.734.55 YOUTH SPORT PLAYER FEE	30,000	-	-	-	-
100.6.735.13 GRAFFITI RESTITUTION	15,140	19,400	24,576	24,435	26,000
100.6.735.73 KASE DISPENSARY DEV AGREEMENT	30	-	562	30	600
100.6.737.73 PATIENT FIRST DISPENSARY DEV AGREEMENT	-	-	-	200,000	360,000
100.6.770.55 PARK USER FEES	-	-	-	360,000	480,000
	50,412	66,558	74,075	65,000	65,000

Account Number	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Projected	2018-2019 Projected
100.6.771.18 WESTPOINTE SERVICES	2,500	2,500	2,500	2,500	2,500
100.7.810.73 MISCELLANEOUS REVENUE	91,457	281,052	56,106	125,000	100,000
100.7.827.10 POLICE - SEIZED FUNDS	17,196	14,152	2,301	6,000	5,000
100.9.150.73 EQUITY TRANSFER	37,941	-	-	313	-
100.9.152.73 TRANSFER FROM 270 CFD-POLICE	100,000	106,000	141,141	137,012	127,050
100.9.153.73 TRANSFER FROM 270 CFD-FIRE	281,800	300,000	459,674	385,785	357,740
100.9.154.73 TRANSFER FROM 270 CFD-PARKS	74,000	78,000	120,558	100,945	102,880
100.9.155.73 TRANSFER FROM 270 CFD-ADMIN	44,200	46,000	72,093	60,636	56,228
100.9.162.73 TRANSFER FROM 243 BROWN ANNEX	-	-	8,975	8,975	-
100.9.172.73 TRANSFER FROM 466 SUCC CRA	236,765	75,000	-	17,496	18,000
TOTAL GENERAL FUND	17,617,410	18,139,496	18,236,773	20,131,295	21,827,678
222 CRA LOW-MOD SET ASIDE 2003 TAB	-	-	-	-	-
222.4.502.73 INTEREST ON BANK DEPOSITS	-	-	-	-	-
TOTAL CRA LOW-MOD SET ASIDE 2003 TAB	-	-	-	-	-
223 HOME GRANT PROGRAM INCOME	-	-	-	-	-
223.5.694.65 HOME - 1ST TIME HOMEBUYER	12,318	29,134	24,650	-	-
223.7.810.65 MISCELLANEOUS REVENUE	-	6,908	-	-	-
223.7.841.65 EMERGENCY REPAIR PROGRAM INCOME	1,200	1,200	1,200	1,200	1,200
223.7.846.65 1ST TIME HOME PRGM INCOME	121,214	26,333	71,302	-	-
223.9.150.65 EQUITY TRANSFER	-	-	-	-	-
TOTAL HOME GRANT PROGRAM INCOME	134,732	63,575	97,152	1,200	1,200
224 TRAFFIC OFFENDER FUND	-	-	-	-	-
224.5.612.10 OTS DISTRACTED DRIVER GRANT	-	-	-	-	-
224.5.644.10 STEP GRANT	44,753	13,952	-	-	-
224.5.662.10 OTS MINI GRANTS	-	-	-	-	-
224.6.729.10 TOWING IMPOUND FEES	58,460	49,826	51,881	52,791	53,000
224.7.810.73 MISCELLANEOUS REVENUE	-	2,350	-	-	-
TOTAL TRAFFIC OFFENDER FUND	103,213	66,128	51,881	52,791	53,000
225 USED OIL GRANTS	-	-	-	-	-
225.4.502.18 INTEREST ON BANK DEPOSITS	87	10	12	78	80
225.5.675.19 USED OIL PAYMENT PROGRAM OPP 4	13,012	-	-	-	-
225.5.678.18 USED OIL OPPORTUNITY GRANT	-	13,049	13,100	12,996	12,118
TOTAL USED OIL GRANTS	13,099	13,059	13,112	13,074	12,198
226 DEPART OF CONSERVATION GRANT	-	-	-	-	-
226.4.502.18 INTEREST ON BANK DEPOSITS	124	224	334	580	600
226.5.652.18 CAL RECYCLE CITY/COUNTY PMT	12,476	12,173	12,052	10,690	12,996
TOTAL DEPART OF CONSERVATION GRANT	12,600	12,397	12,386	11,270	13,596
230 STREET TREE FUND	-	-	-	-	-
230.4.502.73 INTEREST ON BANK DEPOSITS	309	451	450	770	800
TOTAL STREET TREE FUND	309	451	450	770	800
236 CRA - 20% LOW INCOME HOUSING	-	-	-	-	-
236.7.846.73 LOAN REPAYMENT	14,671	(18,485)	10,240	-	-
TOTAL CRA - 20% LOW INCOME HOUSING	14,671	(18,485)	10,240	-	-
238 WESTPOINTE STORMDRAIN BEN DIST	-	-	-	-	-
238.4.502.73 INTEREST ON BANK DEPOSITS	3	5	6	12	12
238.6.763.18 WESTPOINTE STORMDRAIN BEN DIST	533	-	-	-	-
TOTAL WESTPOINTE STORMDRAIN BEN DIST	536	5	6	12	12

Account Number	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Projected	2018-2019 Projected
239 BEGIN HOUSING GRANT REUSE					
239.4.502.73 INTEREST ON BANK DEPOSITS	79	127	552	1,440	1,400
239.7.841.65 BEGIN-1ST TIME HOMEBYR-PROG INCOME	-	-	148,725	-	-
TOTAL BEGIN HOUSING GRANT REUSE	79	127	149,277	1,440	1,400
243 BROWN ANNEX PUBLIC SAFETY MITIGATION					
243.4.502.73 INTEREST ON BANK DEPOSITS	21	34	27	107	150
243.6.717.70 BROWN ANNEX PUB SERV MITIGATION	-	-	-	-	5,946
TOTAL BROWN ANNEX PUBLIC SAFETY MITIGATION	21	34	27	107	6,096
245 AB939 SOURCE REDUCTION/RECYCLE					
245.4.502.73 INTEREST ON BANK DEPOSITS	1,105	1,732	2,017	3,306	3,500
245.5.650.18 AB939 SOURCE REDUCTION/RECYCLE	35,841	-	-	-	-
TOTAL AB939 SOURCE REDUCTION/RECYCLE	36,946	1,732	2,017	3,306	3,500
248 EASTGATE STORM DRAIN BENEFIT					
248.4.502.73 INTEREST ON BANK DEPOSITS	3,678	5,942	7,171	11,768	12,000
248.6.736.18 STORM DRAIN BENEFIT DISTRICT	22,327	9,029	17,868	18,921	20,000
TOTAL EASTGATE STORM DRAIN BENEFIT	26,005	14,971	25,039	30,689	32,000
249 EASTGATE STREET & LANDSCAPE BENE					
249.4.502.73 INTEREST ON BANK DEPOSITS	178	282	324	566	600
249.6.737.18 STREET & LANDSCAPE BENEFIT DIST	14,397	-	2,262	4,524	4,600
TOTAL EASTGATE STREET & LANDSCAPE BENE	14,575	282	2,586	5,090	5,200
251 STREET EXPANSION					
251.4.502.73 INTEREST ON BANK DEPOSITS	18,688	27,197	27,643	30,500	20,000
251.4.509.30 SALE OF MISC CITY PROPERTY	-	-	26,763	-	-
251.6.709.18 STREET EXPANSION	326,989	239,525	298,665	88,565	75,000
251.7.810.18 MISCELLANEOUS REVENUE	-	216	1,717	-	-
TOTAL STREET EXPANSION	345,677	266,938	354,788	119,065	95,000
253 NEIGHBORHOOD PARK FEES					
253.4.502.73 INTEREST ON BANK DEPOSITS	6,201	8,575	10,652	13,395	14,000
253.6.710.70 NEIGHBORHOOD PARK FEES	151,605	179,722	55,830	45,000	50,000
253.6.773.70 INDEPENDENCE PARK IMPROVEMENTS	24,200	11,000	-	-	-
253.7.810.55 MISCELLANEOUS REVENUE	-	-	-	-	-
253.9.150.73 EQUITY TRANSFER	-	-	-	135,478	-
TOTAL NEIGHBORHOOD PARK FEES	182,006	199,297	66,482	193,873	64,000
254 HOME FEDERAL GRANT					
254.5.693.65 HOME - CONSORTIUM	-	-	-	-	-
254.5.694.65 HOME - 1ST TIME HOMEBUYER	-	-	-	-	-
254.7.841.65 EMERGENCY REPAIR PROGRAM INCOME	-	-	7,281	-	-
254.9.150.73 EQUITY TRANSFER	-	-	-	-	-
TOTAL HOME FEDERAL GRANT	-	-	7,281	-	-
255 STATE GAS TAX					
255.4.502.73 INTEREST ON BANK DEPOSITS	2,064	2,432	1,747	2,024	1,500
255.5.606.73 STATE GAS TAX 2106	166,817	157,377	157,806	162,187	163,798
255.5.607.73 STATE GAS TAX 2103	491,629	241,381	125,888	190,154	182,756
255.5.608.73 STATE GAS TAX 2107	354,674	343,529	336,005	341,110	346,872
255.5.610.73 STATE GAS TAX 2107.5	12,000	6,000	6,000	6,000	6,000
255.5.671.73 STATE GAS TAX 2105	275,421	263,820	265,022	276,645	279,423
255.5.673.73 HUTA LOAN REPAYMENT	-	-	-	54,288	54,288
255.7.803.30 STREET LIGHT COST SHARING REIMB	1,669	1,353	1,279	1,500	1,500
255.7.810.19 MISCELLANEOUS REVENUE	2,562	15,895	(1,421)	-	-
255.9.150.73 EQUITY TRANSFER	-	-	-	54	-
TOTAL STATE GAS TAX	1,306,836	1,031,787	892,326	1,033,962	1,036,137
256 BEGIN HOUSING GRANT FUND					
256.4.502.73 INTEREST ON BANK DEPOSITS	462	929	116	5	2
256.5.694.65 BEGIN - 1ST TIME HOMEBUYER	340,580	-	-	-	-
256.7.841.65 BEGIN-1ST TIME HOMEBYR-PROG INCOME	-	-	-	-	-
TOTAL BEGIN HOUSING GRANT FUND	341,042	929	116	5	2
258 STATE TRAFFIC SAFETY					
258.3.401.73 MOTOR VEHICLE FINES	101,454	88,814	79,201	64,294	75,000
TOTAL STATE TRAFFIC SAFETY	101,454	88,814	79,201	64,294	75,000
260 JAG POLICE GRANTS					
260.4.502.73 INTEREST ON BANK DEPOSITS	83	145	167	300	300
260.5.631.10 JAG 2011-DJ-BX-3097	10,763	-	-	-	-
260.5.682.65 JUSTICE ASSISTANCE GRANT	14,071	11,826	9,413	12,800	10,000
260.5.697.10 JAG 2012-DJ-BX-1197	-	-	-	-	-
TOTAL JAG POLICE GRANTS	24,917	11,971	9,580	13,100	10,300

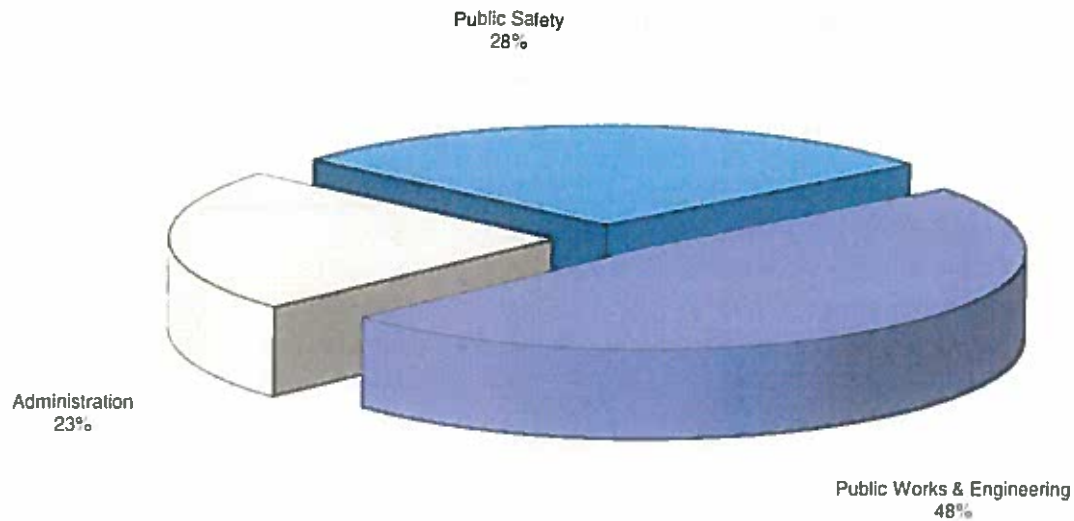
Account Number		2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Projected	2018-2019 Projected
261	MITCHELL STORM DRAIN BENEFIT					
261.4.502.73	INTEREST ON BANK DEPOSITS	657	1,051	1,312	2,200	2,000
	TOTAL MITCHELL STORM DRAIN BENEFIT	657	1,051	1,312	2,200	2,000
262	MEASURE H - 1/2 CENT SALES TAX					
262.1.205.73	MEASURE H - 1/2 CENT SALES TAX	2,554,376	2,756,084	3,000,932	2,988,740	3,201,001
262.4.502.73	INTEREST ON BANK DEPOSITS	1,135	14	-	-	-
262.5.627.10	CRIME ANALYST REIMB AGREEMNT	13,704	-	-	-	-
	TOTAL MEASURE H - 1/2 CENT SALES TAX	2,569,215	2,756,098	3,000,932	2,988,740	3,201,001
263	PUBLIC SAFETY GRANTS 2012					
263.5.630.10	DOJ 2012 COPS HIRING PROG GRANT	94,362	22,091	-	-	-
263.5.634.15	SAFER GRANT-EMW 2011 FH 00558	-	116,368	197,505	-	-
263.5.635.15	SAFER GRANT-EMW 2014	-	98,711	255,554	432,732	-
	TOTAL PUBLIC SAFETY GRANTS 2012	94,362	237,170	453,059	432,732	-
264	RIVERBLUFF REGIONAL PARK					
264.5.645.40	LAND & WATER CONSERV GRANT (LWC)	-	-	-	-	-
264.7.830.55	COMMISSIONS-SNACK BAR	1,509	2,022	552	1,000	2,000
	TOTAL RIVERBLUFF REGIONAL PARK	1,509	2,022	552	1,000	2,000
265	DANIEL WHITMORE HOUSE					
265.9.161.73	EQUITY TRANSFER FROM 100	6,869	35,949	8,759	10,917	23,801
	TOTAL DANIEL WHITMORE HOUSE	6,869	35,949	8,759	10,917	23,801
266	CLINTON WHITMORE MANSION					
266.4.505.55	RENTAL-WHITMORE MANSION	4,700	3,500	5,500	4,000	4,000
	TOTAL CLINTON WHITMORE MANSION	4,700	3,500	5,500	4,000	4,000
268	FEDERAL TRANSPORTATION FUNDING					
268.5.604.19	LAND WTR CONSER FND GRANT (LWCF)	250,000	-	-	-	-
268.5.651.19	SERVICE RD SEWER-CENTRAL/MOFFET	-	-	-	-	-
268.5.652.18	SRTS-NON INFRASTRUCTURE CUSD	-	-	-	-	-
268.5.653.18	SAFE ROUTES 2 SCHOOL (STATE)	23,255	136,684	1,026,081	231,620	-
268.5.654.18	CMAQ FUNDING	745,228	316,245	1,325,467	1,689,560	715,597
268.5.655.19	FEDERAL TRANS FUND (RSTP SRTS Fed TE)	385,717	228,212	476,493	36,782	-
	TOTAL FEDERAL TRANSPORTATION FUNDING	1,404,200	681,141	2,828,041	1,957,962	715,597
270	COMMUNITY FACILITIES DISTRICT					
270.1.202.73	CFD ASSESSMENTS-POLICE	106,800	114,982	122,250	125,148	141,125
270.1.203.73	CFD ASSESSMENTS-FIRE	300,716	323,754	344,218	352,378	397,360
270.1.204.73	CFD ASSESSMENTS-PARKS	78,687	84,715	90,090	92,205	103,975
270.1.205.73	CFD ASSESSMENTS-ADMIN	47,265	50,886	54,103	55,386	62,455
270.4.502.73	INTEREST ON BANK DEPOSITS	1,515	1,298	1,546	16	20
	TOTAL COMMUNITY FACILITIES DISTRICT	534,983	575,635	612,207	625,133	704,935
271	MEASURE L					
271.4.502.73	INTEREST ON BANK DEPOSITS	-	-	-	-	3,000
271.5.603.19	LOCAL STREETS AND ROADS	-	-	-	1,222,000	1,209,381
271.5.622.19	TRAFFIC MANAGEMENT	-	-	-	244,000	241,876
271.5.623.19	BIKE AND PEDESTRIAN	-	-	-	122,000	120,938
271.5.654.19	TRANSIT	-	-	-	37,600	37,600
	TOTAL MEASURE L	-	-	-	1,625,600	1,612,795
273	STANCOG LOCAL TRANSPORTATION					
273.4.502.73	INTEREST ON BANK DEPOSITS	599	710	-	-	-
273.5.620.73	STANCOG LOCAL TRANS SB325	631,167	-	337,853	-	-
273.7.810.18	MISCELLANEOUS REVENUE	467	-	-	-	-
	TOTAL STANCOG LOCAL TRANSPORTATION	632,233	710	337,853	-	-
274	STANCOG NON-MOTORIZED					
274.4.502.73	INTEREST ON BANK DEPOSITS	-	-	-	-	-
274.5.618.73	STANCOG NON-MOTORIZED	-	-	69,056	-	-
	TOTAL STANCOG NON-MOTORIZED	-	-	69,056	-	-
275	COMMUNITY CENTER					
275.4.505.55	RENTAL-COMMUNITY CENTER	124,690	107,692	136,033	110,000	120,000
275.6.725.55	ADMIN FEE - COMM CNTR	-	-	-	350	350
275.7.810.73	MISCELLANEOUS REVENUE	-	-	502	185	-
	TOTAL COMMUNITY CENTER	124,690	107,692	136,535	110,535	120,350
276	FIRE HYDRANT BENEFIT					
276.6.762.18	FIRE HYDRANT BENEFIT DIS	7,801	3,852	230	1,200	1,500
	TOTAL FIRE HYDRANT BENEFIT	7,801	3,852	230	1,200	1,500
277	ROAD MAINT & REHAB ACCOUNT					
277.5.672.73	ROAD MAINT & REHAB ACCT	-	-	-	271,993	799,020
	TOTAL ROAD MAINT & REHAB ACCOUNT	-	-	-	271,993	799,020
284	N E STORM DRAIN BENEFIT					
284.4.502.73	INTEREST ON BANK DEPOSITS	382	611	763	1,300	1,300
	TOTAL N E STORM DRAIN BENEFIT	382	611	763	1,300	1,300
290	CDBG PROGRAM INCOME					
290.4.502.73	INTEREST ON BANK DEPOSITS	717	1,163	1,471	2,540	2,500

Account Number	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Projected	2018-2019 Projected
290.7.839.65 98 CDBG HOUSING PRGM INCOME	834	-	-	-	-
290.7.840.65 87 CDBG REHAB PRGM INC DEFR	-	-	-	-	-
290.7.841.65 EMERGENCY REPAIR PROGRAM INCOME	65	4,673	-	-	-
290.7.842.65 92 CDBG REHAB PRGM INCOME	2,703	1,768	2,723	1,516	1,500
290.7.844.65 EMERGENCY REPAIR PRG INC DEFR	-	-	-	-	-
TOTAL CDBG PROGRAM INCOME	4,319	7,604	4,194	4,056	4,000
291 CDBG FEDERAL GRANT					
291.5.666.65 CDBG - CONSORTIUM	288,638	183,144	247,790	127,668	235,000
TOTAL CDBG FEDERAL GRANT	288,638	183,144	247,790	127,668	235,000
292 ST LIGHT/LANDSCAPE DIST					
292.1.201.18 ASSESSMENTS-LIGHT/LANDSCAPING	388,660	385,689	393,778	410,000	419,291
292.4.502.73 INTEREST ON BANK DEPOSITS	206	2	-	-	-
TOTAL ST LIGHT/LANDSCAPE DIST	388,866	385,691	393,778	410,000	419,291
293 DOWNTOWN REVITALIZATION					
293.4.502.73 INTEREST ON BANK DEPOSITS	189	291	367	646	650
293.6.761.73 DOWNTOWN REVITALIZATION	14,373	12,739	14,620	12,750	13,000
293.7.810.73 MISCELLANEOUS REVENUE	410	-	-	-	-
TOTAL DOWNTOWN REVITALIZATION	14,972	13,030	14,987	13,396	13,650
294 SEIZED FUNDS - POLICE					
294.4.502.73 INTEREST ON BANK DEPOSITS	342	548	591	914	900
294.7.827.10 SEIZED FUNDS - POLICE	6,423	-	-	-	-
TOTAL SEIZED FUNDS - POLICE	6,765	548	591	914	900
295 ABANDONED VEHICLE ABATEMENT					
295.4.502.73 INTEREST ON BANK DEPOSITS	13	112	318	400	400
295.5.615.73 STANCOG VEHICLE ABATEMENT	44,358	90,756	31,414	65,000	50,000
TOTAL ABANDONED VEHICLE ABATEMENT	44,371	90,868	31,732	65,400	50,400
296 COPS (SLESF)					
296.5.679.65 SUPPLEMENTL LAW ENFORCMT COPS	106,230	143,942	139,416	100,000	100,000
TOTAL COPS (SLESF)	106,230	143,942	139,416	100,000	100,000
297 RECREATION FACILITY DEVELOPMNT					
297.4.506.55 SMYRNA CELLULAR TOWER LEASE	39,983	32,500	33,051	37,000	37,000
297.7.826.55 PARK VENDING MACHINE REVENUE	1,378	875	515	1,000	1,000
TOTAL RECREATION FACILITY DEVELOPMNT	41,361	33,375	33,566	38,000	38,000
298 CONCERTS IN THE PARK					
298.7.834.55 CONCERTS IN THE PARK	2,066	1,035	250	50	-
298.9.150.73 EQUITY TRANSFER FROM FUND 734	-	-	-	2,034	-
298.9.161.73 EQUITY TRANSFER FROM FUND 100	-	-	-	-	2,000
TOTAL CONCERTS IN THE PARK	2,066	1,035	250	2,084	2,000
346 SCRC BOND DEBT SERVICE					
346.9.150.73 EQUITY TRANSFER	35,770	110,300	185,971	109,904	111,745
TOTAL SCRC BOND DEBT SERVICE	35,770	110,300	185,971	109,904	111,745
347 CRA BOND DEBT SERVICE					
347.4.502.73 INTEREST ON BANK DEPOSITS	-	209,697	107,890	-	-
347.9.150.73 EQUITY TRANSFER	960,091	2,292,239	1	2,788,305	2,818,830
TOTAL CRA BOND DEBT SERVICE	960,091	2,501,936	107,891	2,788,305	2,818,830

Account Number	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Projected	2018-2019 Projected
466 CRA SUCCESSOR AGENCY					
466.1.215.73 RPTTF ALLOCATION	3,590,686	3,076,969	3,074,908	4,829,151	4,850,662
466.4.502.73 INTEREST ON BANK DEPOSITS	2,207	4,358	12,115	12,500	-
466.7.810.73 MISCELLANEOUS REVENUE	-	-	174,129	-	-
466.9.810.73 EQUITY TRANSFER	4,118,543	100	-	-	-
TOTAL CRA SUCCESSOR AGENCY	7,711,436	3,081,427	3,261,152	4,841,651	4,850,662
467 SEWER CAPITAL PROJECTS (2009 BONDS)					
467.9.150.73 EQUITY TRANSFER FROM 567	548,756	138,750	-	-	-
TOTAL SEWER CAPITAL PROJECTS (2009 BONDS)	548,756	138,750	-	-	-
469 SCRC SUCCESSOR AGENCY					
469.1.215.73 RPTTF ALLOCATION	388,695	349,356	304,953	167,730	170,658
469.4.502.73 INTEREST ON BANK DEPOSITS	89	50	894	2,500	-
TOTAL SCRC SUCCESSOR AGENCY	388,784	349,406	305,847	170,230	170,658
489 CRA CAPITAL PROJECTS 2006 -BOND PROCEEDS					
489.4.502.73 INTEREST ON BANK DEPOSITS	2,407	1,272	2,638	-	-
TOTAL CRA CAPITAL PROJECTS 2006 -BOND PROCEEDS	2,407	1,272	2,638	-	-
499 PUBLIC FACILITIES FEES					
499.4.502.73 INTEREST ON BANK DEPOSITS	7,496	11,158	13,212	26,101	26,000
499.6.775.18 PFF GENERAL GOVERNMENT	6,176	7,308	2,665	3,890	5,835
499.6.776.18 PFF PUBLIC SAFETY	39,804	17,654	4,841	8,043	12,000
499.6.777.18 PFF PLAND COMM FACILITIES	48,284	58,447	15,825	30,478	45,000
499.6.778.18 PFF PUBLIC WORKS	36,496	43,035	13,812	27,075	40,000
499.6.779.18 PFF FIRE - EASTGATE	-	29,282	10,224	16,980	19,000
499.9.151.73 PLANNED COMM FAC FEES	-	-	-	-	-
TOTAL PUBLIC FACILITIES FEES	138,256	166,884	60,579	112,567	147,835
527 WATER SERVICE FUND					
527.3.406.73 UTILITY PENALTIES	150,892	249,978	263,937	348,600	410,347
527.4.502.73 INTEREST ON BANK DEPOSITS	8,876	15,851	25,058	47,950	49,868
527.4.509.35 SALE OF MISC CITY PROPERTY	-	-	-	5,039	-
527.6.731.73 WATER PYMT AGREE FEES	650	750	550	500	500
527.6.747.73 MISC WATER REVENUE	33,275	18,418	15,295	17,596	18,150
527.6.754.35 CIP WATER SERVICE FEES	406,128	405,748	444,637	536,560	623,000
527.6.755.35 CONSTRUCTION WATER	8,686	3,816	2,113	3,516	5,500
527.6.756.73 WATER SERVICE FEE	5,825,601	5,831,579	6,364,605	7,617,996	8,793,403
527.7.810.35 MISCELLANEOUS REVENUE	7,465	2,000	50,279	1,830	2,000
527.9.172.73 EQUITY TRANSFER FROM 466	78,922	25,000	-	-	-
TOTAL WATER SERVICE FUND	6,520,495	6,553,140	7,166,474	8,579,587	9,902,768
528 WATER QUALITY SINKING FUND					
528.4.502.73 INTEREST ON BANK DEPOSITS	1,969	3,942	5,802	11,636	12,100
528.9.150.73 EQUITY TRANSFER	212,000	212,000	-	-	-
528.9.170.73 EQUITY TRANSFER FROM 527	-	-	212,000	212,000	212,000
TOTAL WATER QUALITY SINKING FUND	213,969	215,942	217,802	223,636	224,100
540 WATER SUPPLY / EXTENSION					
540.4.502.73 INTEREST ON BANK DEPOSITS	1,851	4,209	8,382	11,008	11,450
540.6.746.35 WATER CONNECTION FEES	216,450	745,481	430,053	167,194	216,127
TOTAL WATER SUPPLY / EXTENSION	218,301	749,690	438,435	178,202	227,577
550 SEWER MAIN LINE CONSTRUCTION					
550.4.502.73 INTEREST ON BANK DEPOSITS	729	1,535	2,006	1,212	1,260
550.6.740.25 SEWER CONNECTION FEES	(4,905)	4,905	-	-	-
550.6.744.25 SEWER MAIN LINE CONSTRUCTION	135,492	117,932	128,130	103,832	145,330
550.9.150.73 EQUITY TRANSFER	-	-	-	-	-
TOTAL SEWER MAIN LINE CONSTRUCTION	131,316	124,372	130,136	105,044	146,590
567 SEWER SERVICE FUND					
567.3.406.73 UTILITY PENALTIES	143,058	138,337	144,110	148,529	150,000
567.4.502.73 INTEREST ON BANK DEPOSITS	26,009	45,019	66,354	110,670	115,000
567.6.738.73 SEWER SERVICE FEE	7,983,367	8,545,642	9,239,431	10,672,995	10,779,725
567.6.739.25 CIP SEWER SERVICE FEES	434,045	462,589	501,557	523,267	528,500
567.6.740.70 SEWER CONNECTION FEES	-	350	-	14,708	5,500
567.6.743.25 MISC SEWER INCOME	350	1,400	350	350	350
567.7.810.25 MISCELLANEOUS REVENUE	2,114	466	670	940	-
567.9.172.73 EQUITY TRANSFER FROM 466	78,922	25,000	-	-	-
TOTAL SEWER SERVICE FUND	8,667,865	9,218,803	9,952,472	11,471,459	11,579,075
571 STANCOG DIAL-A-RIDE					
571.4.502.73 INTEREST ON BANK DEPOSITS	1,743	3,217	4,895	8,000	6,000
571.5.617.18 PROP 1B GRANT	297,147	29,287	(14,529)	-	50,000
571.5.621.73 TDA 1/4 CENT SALES TAX	1,031,537	917,446	989,982	-	730,425
571.6.700.18 DIAL-A-RIDE PASSENGER FARE	110,318	83,739	69,977	80,136	57,000
571.6.711.18 DIAL-A-RIDE TRANSFERS	1,377	1,179	583	300	-
571.9.150.73 EQUITY TRANSFER FROM 271	-	-	-	37,600	37,600
TOTAL STANCOG DIAL-A-RIDE	1,442,122	1,034,868	1,050,908	126,036	881,025

Account Number	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Projected	2018-2019 Projected
600 EQUIPMENT MAINTENANCE - ISF					
600.4.509.20 SALE OF MISC CITY PROPERTY	1,500	-	-	-	-
600.7.810.20 MISCELLANEOUS REVENUE	-	300	-	26,905	-
600.8.902.20 ISF EQUIPMENT MAINT	1,526,179	874,830	986,814	986,710	1,143,943
TOTAL EQUIPMENT MAINTENANCE - ISF	1,527,679	875,130	986,814	1,013,615	1,143,943
610 ISF EQUIPMENT REPLACEMENT POOL					
610.4.509.20 SALE OF MISC CITY PROPERTY	-	18,451	-	2,400	-
610.7.810.20 MISCELLANEOUS REVENUE	-	17,046	-	-	-
610.8.903.20 ISF EQUIPMENT REPLACEMENT POOL	-	557,091	633,921	956,125	1,457,664
TOTAL ISF EQUIPMENT REPLACEMENT POOL	-	592,588	633,921	956,125	1,457,664
616 INFORMATION TECHNOLOGY - ISF					
616.4.502.73 INTEREST ON BANK DEPOSITS	-	-	-	-	-
616.7.810.73 MISCELLANEOUS REVENUE	972	-	-	-	-
616.8.908.16 ISF IT SUPPORT	513,056	1,012,441	846,228	927,071	897,819
TOTAL INFORMATION TECHNOLOGY - ISF	514,028	1,012,441	846,228	927,071	897,819
677 RISK MANAGEMENT WORKERS COMP - ISF					
677.4.502.73 INTEREST ON BANK DEPOSITS	-	-	-	-	-
677.7.820.66 4850 REIMBURSEMENT	141,135	83,414	98,897	102,479	-
677.7.821.66 RETROSPECTIVE REFUNDS	-	-	20,261	-	-
677.8.906.66 ISF WORKERS COMPENSATION	1,264,115	950,094	1,195,856	1,544,348	1,101,382
TOTAL RISK MANAGEMENT WORKERS COMP - ISF	1,405,250	1,033,508	1,315,014	1,646,827	1,101,382
679 BUILDING MAINTENANCE - ISF					
679.7.810.41 MISCELLANEOUS REVENUE	-	9	-	-	-
679.8.904.41 ISF BUILDING MAINTENANCE	999,239	1,078,068	1,137,405	1,086,352	1,313,411
TOTAL BUILDING MAINTENANCE - ISF	999,239	1,078,077	1,137,405	1,086,352	1,313,411
682 RISK MANAGEMENT LIABILITY - ISF					
682.4.502.73 INTEREST ON BANK DEPOSITS	-	-	-	-	-
682.7.810.66 MISCELLANEOUS REVENUE	81	34,780	-	6,240	-
682.7.821.66 RETROSPECTIVE REFUNDS	63,662	32,685	788	42,683	-
682.8.905.66 ISF LIABILITY INSURANCE	1,132,268	392,603	647,094	706,273	792,432
TOTAL RISK MANAGEMENT LIABILITY - ISF	1,196,011	460,068	647,882	755,196	792,432
734 CERES COMMUNITY FOUNDATION					
734.4.502.73 INTEREST ON BANK DEPOSITS	241	494	580	950	1,500
734.7.810.55 MISCELLANEOUS REVENUE	250	1,734	270	-	-
734.7.824.55 DONATION	1,328	2,439	690	33,000	35,000
734.7.825.55 WATER TOWER DONATIONS	-	-	-	2,000	5,000
734.7.828.55 DONATION-STEVENSON MEMORIAL	-	-	80	-	-
734.7.829.55 RIVERBLUFF MAINT DONATIONS	-	30,000	10,000	10,000	10,000
TOTAL CERES COMMUNITY FOUNDATION	1,819	34,667	11,620	45,950	51,500
737 WESTPOINTE ASSMT DIST-DEBT SERV					
737.1.201.18 ASSESSMENTS WESTPOINTE	297,800	294,788	(75)	-	-
737.4.502.73 INTEREST ON BANK DEPOSITS	1,971	3,110	4,154	4,000	4,500
TOTAL WESTPOINTE ASSMT DIST-DEBT SERV	299,771	297,898	4,079	4,000	4,500
GRAND TOTAL ALL FUNDS	59,476,275	54,788,071	56,792,453	63,986,330	69,112,175

**TOTAL EXPENDITURES
ALL FUNDS
BY DEPARTMENT 2018-2019**



TOTAL - \$72,031,287

PUBLIC SAFETY - \$20,371,405

Animal Control
Code Enforcement
Dispatch
Emergency Medical Services
Fire
Police
Records

PUBLIC WORKS & ENGINEERING - \$34,881,280

Capital Improvement Program
Engineering Services
Equipment Maintenance
Facility Maintenance
Parks Service
Sewer Service
Street Maintenance
Transit Services
Waste Management & Recycling
Water Service

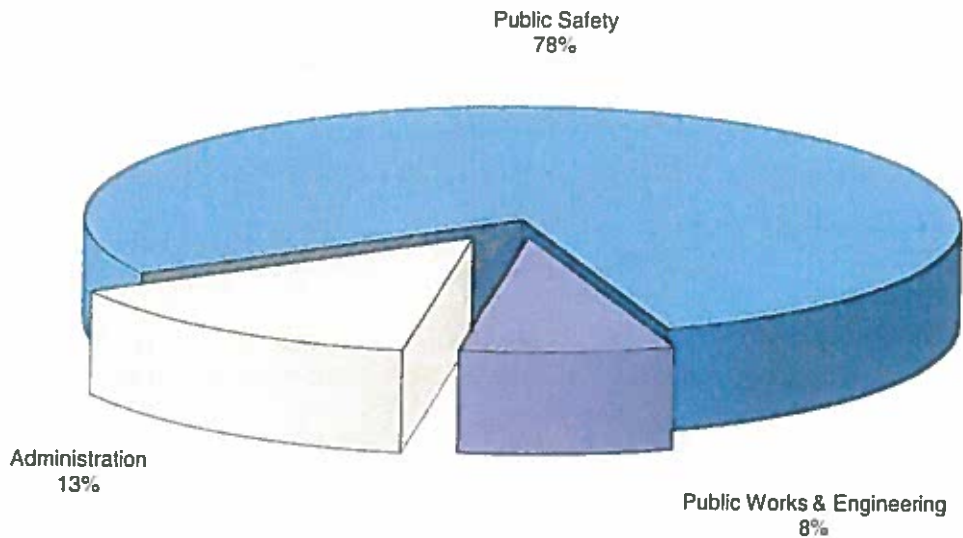
ADMINISTRATION - \$16,778,602

Building Inspection
City Attorney
City Clerk
City Council
City Manager
Debt Service
Economic Development
Finance
General City
Human Resources
Information Technology
Planning
Recreation
Risk Management
RDA Successor Agencies

City of Ceres
All Funds
Expenditure Summary by Department

Department	ACTUAL 14-15	ACTUAL 15-16	ACTUAL 16-17	ESTIMATED 17-18	ADOPTED 18-19
09 Police Services Non-Sworn	1,489,829	1,580,184	1,527,426	1,378,685	1,506,292
10 Police Services	10,339,598	9,808,458	10,175,302	10,663,377	11,136,841
11 Animal Control	366,142	371,831	357,048	381,069	394,042
13 Code Enforcement	203,042	216,723	238,300	252,706	316,548
14 Emergency Services Non-Sworn	16,072	43,394	42,657	44,046	45,235
15 Emergency Services	6,288,782	6,281,308	6,743,327	7,079,606	6,972,447
16 Information Technology	672,678	806,585	812,425	933,526	897,740
18 Public Works Administration	225,233	178,289	1,362,957	729,894	578,787
19 Engineering	1,056,702	1,230,752	1,149,773	1,175,367	1,521,872
20 Equipment	1,515,007	1,514,064	1,593,764	1,877,267	2,472,510
25 Sewer	3,737,154	3,922,952	4,049,757	4,679,576	5,117,837
30 Streets	1,741,944	1,735,165	1,805,158	2,189,827	2,177,402
35 Water	2,311,254	2,299,918	3,198,615	3,567,022	6,717,980
36 Water Conservation	0	396,617	434,296	459,721	534,968
40 Parks	1,350,119	1,334,038	1,320,330	1,363,697	1,578,403
41 Facilities	1,222,763	1,253,600	1,284,190	1,309,327	1,413,005
45 Downtown Revitalization	17,365	13,530	11,759	9,675	39,675
55 Recreation	527,538	629,822	600,825	621,309	856,796
60 General City	4,635,177	4,075,122	3,970,308	4,259,606	3,909,360
63 City Council	156,366	151,371	172,179	163,683	166,693
65 City Manager	81,585	249,863	301,181	315,064	304,549
66 Human Resources	569,524	625,832	629,749	688,465	712,175
67 City Clerk	65,532	137,954	122,521	130,897	178,537
70 Building	216,627	218,021	209,005	275,383	382,726
73 Finance	1,372,172	1,411,131	1,523,826	1,488,137	1,697,786
75 Planning	395,041	409,012	466,335	512,912	544,881
95 CIP & Debt Service	12,369,926	17,802,602	11,305,902	20,592,824	16,214,829
SUB-TOTAL	52,943,172	49,652,835	55,408,916	67,142,668	68,389,916
57 Housing Rehabilitation	313,705	316,217	203,990	110	423,443
58 Successor Agency to CRA	5,696,356	3,114,944	-979,812	3,031,537	3,046,989
59 Successor Agency to SCRC	349,554	149,623	216,169	170,687	170,939
SUB-TOTAL	6,359,615	6,359,616	-559,653	3,202,334	3,641,371
TOTAL	59,302,787	56,012,451	54,849,263	70,345,002	72,031,287

GENERAL FUND EXPENDITURES BY DEPARTMENT 2018-2019



TOTAL - \$21,602,710

ADMINISTRATION - \$3,062,597

Building Inspection
City Attorney
City Clerk
City Council
City Manager
Finance
General City
Human Resources
Planning
Recreation

PUBLIC SAFETY - \$16,843,703

Dispatch
Code Enforcement
Emergency Medical Services
Fire
Police
Records

PUBLIC WORKS & ENGINEERING - \$1,696,410

Administration
Engineering Services
Facility Maintenance
Parks Service
Streets

City of Ceres
General Fund
Expenditure Summary by Department

Department	ACTUAL 14-15	ACTUAL 15-16	ACTUAL 16-17	ESTIMATED 17-18	ADOPTED 18-19
09 Police Services Non-Sworn	1,242,315	1,330,341	1,543,852	1,460,230	1,475,326
10 Police Services	7,836,889	8,017,860	8,282,953	8,110,571	9,081,507
11 Animal Control	376,271	322,100	327,789	325,000	350,000
13 Code Enforcement	204,902	203,042	216,723	228,337	316,548
14 Emergency Services Non-Sworn	20,917	15,869	43,394	41,212	45,235
15 Emergency Services	4,073,011	4,463,229	4,597,539	4,647,902	5,575,087
16 Information Technology	7,840	-	-	-	-
18 Public Works Administration	151,304	160,369	161,285	117,059	118,506
19 Engineering	131,842	107,330	114,556	161,933	119,311
30 Streets	-	-	-	33,000	40,000
40 Parks	894,678	1,063,834	1,046,412	1,099,573	1,329,132
41 Facilities	62,404	63,060	46,104	30,849	64,461
55 Recreation	348,808	382,472	455,604	410,873	654,483
57 Housing Rehab	-	-	2,405.00	-	50,000
60 General City	115,360	115,861	285,960	242,577	247,193
63 City Council	87,286	82,215	80,615	83,853	87,555
65 City Manager	96,628	28,289	105,851	139,463	143,345
66 Human Resources	288,529	368,609	375,412	284,784	381,386
67 City Clerk	86,291	65,532	137,954	116,927	178,537
70 Building	198,506	216,627	218,021	269,921	382,726
73 Finance	283,296	434,083	459,196	494,991	579,285
75 Planning	259,371	278,338	269,015	289,658	358,087
95 Capital Improvements	98,735	1,427	79,762	-	25,000
SUBTOTAL GENERAL FUND	\$16,865,183	\$17,720,487	\$18,850,402	\$18,588,713	\$21,602,710
90 Allocated Costs	(1,154)	-	-	-	-
TOTAL GENERAL FUND	\$16,864,029	\$17,720,487	\$18,850,402	\$18,588,713	\$21,602,710

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 9 - POLICE SERVICES NON-SWORN

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Administrative Secretary (Confidential)	0.00	1.00	1.00	1.00	1.00
Community Services Officer	1.50	1.00	1.00	1.00	1.00
Crime Analyst/Crime Scene Technician	1.00	1.00	1.00	0.00	0.00
Public Safety Executive Assistant (Confidential)	0.65	0.00	0.00	0.00	0.00
Public Safety Support Services Supervisor	1.00	1.00	1.00	0.00	0.00
Public Safety Dispatch Supervisor	0.00	0.00	0.00	1.00	1.00
Public Safety Records Clerk I/II	3.00	3.00	3.00	3.00	3.00
Public Safety Dispatcher I/II/Senior	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>
FULL TIME EQUIVALENTS	15.15	15.00	15.00	14.00	14.00

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	694,774	727,193	742,060	618,193	688,178
111 - Overtime	135,403	123,435	107,023	115,000	120,000
0112-Standby	-	-	-	166	-
114 - Dispatch Reserves	32,418	24,436	43,863	32,867	45,000
117 - Temporary Employee Salaries	19,690	26,975	15,113	32,783	25,000
120 - Unemployment Insurance	1,081	-	-	288	-
121 - Social Security (FICA)	78,900	80,274	75,662	60,085	67,181
122 - Employee Group Insurance	250,012	251,810	231,721	206,785	234,426
123 - Retirement Plan Charges	190,124	195,414	214,329	207,717	234,732
124 - Worker's Compensation	10,788	7,022	8,261	10,170	8,547
SUBTOTAL	1,413,190	1,436,559	1,438,033	1,284,054	1,423,064

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	1,396,151	79,175	-	1,475,326	97.94%
295 - ABANDONED VEHICLE ABATEMENT	26,913	4,053	-	30,966	2.06%
GRAND TOTAL	1,423,064	83,228	-	1,506,292	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 9 - POLICE SERVICES NON-SWORN

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	ACTUAL <u>14-15</u>	ACTUAL <u>15-16</u>	ACTUAL <u>16-17</u>	ESTIMATED <u>17-18</u>	ADOPTED <u>18-19</u>
PERSONNEL SERVICES	1,413,190	1,436,559	1,438,033	1,284,054	1,423,064
OPERATIONS & MAINTENANCE	76,639	143,625	89,393	94,631	83,228
GRAND TOTAL	1,489,829	1,580,184	1,527,426	1,378,685	1,506,292

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	ACTUAL <u>14-15</u>	ACTUAL <u>15-16</u>	ACTUAL <u>16-17</u>	ESTIMATED <u>17-18</u>	ADOPTED <u>18-19</u>
271 - ISF - Information Technology Allocation	68,530	138,871	81,413	86,681	74,475
420 - Public Liability Insurance	8,109	4,754	7,980	7,950	8,753
SUBTOTAL	76,639	143,625	89,393	94,631	83,228

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 10 - POLICE SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED 14-15</u>	<u>APPROVED 15-16</u>	<u>APPROVED 16-17</u>	<u>APPROVED 17-18</u>	<u>APPROVED 18-19</u>
Director of Public Safety/Police Chief	0.85	0.00	0.00	0.00	0.00
Chief of Police/Acting City Manager/Public Safety Director	0.00	0.00	0.00	0.00	0.00
Chief of Police	1.00	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	1.00	0.00	0.00	0.00	0.00
Police Lieutenant	2.00	3.00	3.00	3.00	3.00
Police Sergeant	10.00	9.00	9.00	9.00	9.00
*Police Officer (7 Measure H)	37.00	34.00	29.00	30.00	32.00
School Resource Officer	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>
FULL TIME EQUIVALENTS	55.85	51.00	46.00	47.00	50.00

* 7 Unfunded General Fund Positions

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUALS 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
110 - Salaries and Wages	3,663,803	3,816,930	3,714,126	3,798,974	4,219,197
111 - Overtime	680,826	510,042	525,718	660,562	517,000
112 - Swap Meet Overtime	173	-	-	-	-
113 - Court Time	50,088	37,829	25,465	26,763	30,000
114 - Police Reserves	97,768	84,278	30,807	32,835	40,000
120 - Unemployment Insurance	-	11,700	785	22,670	-
121 - Social Security (FICA)	369,017	357,619	338,282	332,850	372,069
122 - Employee Group Insurance	826,800	807,107	824,677	839,388	990,957
123 - Retirement Plan Charges	1,554,261	1,567,223	1,725,791	1,955,159	2,251,799
124 - Worker's Compensation	385,885	303,637	333,864	467,202	414,831
126 - 4850 Labor Code	399,507	46,501	107,685	185,525	-
130 - Uniform Allowance	53,645	53,413	51,231	59,661	57,450

SUBTOTAL	8,081,773	7,596,279	7,678,432	8,381,589	8,893,303
-----------------	------------------	------------------	------------------	------------------	------------------

<u>FUND BREAKDOWN</u>	<u>PERSONNEL SERVICES</u>	<u>O & M</u>	<u>CAPITAL OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	7,439,457	1,612,850	29,200	9,081,507	81.54%
224 - OTS TRAFFIC GRANT		43,488	17,450	60,938	0.55%
258 - STATE TRAFFIC SAFETY		71,021	-	71,021	0.64%
260 - JAG POLICE GRANTS		10,000	-	10,000	0.09%
262 - MEASURE H	1,432,087	347,403	104,050	1,883,540	16.91%
295 - ABANDONED VEHICLE ABATEMENT	21,759	8,076	-	29,835	0.27%
296 - COPS (SLESF)	-	-	-	-	0.00%
GRAND TOTAL	8,893,303	2,092,838	150,700	11,136,841	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 10 - POLICE SERVICES

BUDGET SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	8,081,773	7,596,279	7,678,432	8,381,589	8,893,303
OPERATIONS & MAINTENANCE	2,091,820	2,147,343	2,325,870	2,132,079	2,092,838
CAPITAL OUTLAY	166,005	64,836	171,001	149,709	150,700
GRAND TOTAL	10,339,598	9,808,458	10,175,302	10,663,377	11,136,841

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
201 - Accounting & Auditing Services	2,652	2,079	2,066	2,800	2,800
205 - Medical Services	200	239	6,323	1,240	2,900
217 - Investigative Services	46,540	36,625	38,631	12,340	32,100
222 - Subscriptions & Memberships	5,270	5,929	4,273	6,555	6,740
226 - Training	27,080	14,592	22,755	39,175	32,550
228 - POST - 75% Reimbursable	15,261	17,542	4,636	-	-
229 - SDEA-Federal Asset Forfeiture	-	-	-	-	-
230 - Printing and Binding	4,615	7,707	4,660	4,215	4,200
234 - Electricity and Gas	73,932	79,787	78,842	69,109	71,900
236 - Water	2,360	2,687	2,969	3,588	2,429
248 - Telecommunications	76,011	75,524	84,555	82,073	92,190
250 - Postage	4,491	4,960	4,914	4,702	4,720
258 - Travel, Lodging & Meals	52,636	51,697	50,715	87,916	93,580
259 - Professional Development	-	5,892	3,122	4,709	3,900
264 - Promotional Activities	4,972	1,016	911	1,100	1,100
265 - Community Recreational Service	-	-	-	20,000	-
266 - Rentals and Leases - Other	6,576	8,690	7,808	-	500
268 - ISF - Fleet Allocation	578,002	592,353	654,193	615,351	645,651
271 - ISF - Information Technology Allocation	163,775	321,170	192,415	200,340	172,246
281 - R & M - Mechanical Office Equip	-	-	-	200	200
282 - R & M - Automotive Equipment	1,215	322	2,046	1,612	4,500
286 - R & M - Non-Automotive Equip	443	-	-	1,025	300
287 - R & M - Communications Equip	13,543	9,362	8,176	8,755	7,755
294 - ISF - Bldg Maint Allocation	233,283	262,122	341,544	226,903	204,985
299 - Contract Services	384,744	373,303	287,108	316,726	297,218
301 - Office Supplies	17,140	13,815	17,500	9,600	9,800
305 - Medical Supplies	2,321	1,589	1,415	3,350	3,350
307 - Duplicating Supplies	5	-	3	10	-
309 - Photographic Supplies	-	236	44,794	57,000	68,000
316 - Ammunition	25,605	30,965	44,222	41,800	45,300
318 - Wearing Apparel	20,482	15,775	20,316	23,713	20,750
325 - Electrical Materials	3,482	3,107	3,104	3,537	6,700
394 - Police Firing Range Maintenance	-	-	4,648	3,000	-
396 - K-9 Supplies	24,662	19,966	22,142	19,780	18,450
399 - Materials and Supplies	28,729	19,628	13,827	8,165	14,950
420 - Public Liability Insurance	271,388	168,664	351,237	251,690	221,074
422 - Accidental Property Repairs	405	-	-	-	-
SUBTOTAL	2,091,820	2,147,343	2,325,870	2,132,079	2,092,838

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
502 - Computer Equipment	38,239	17,132	29,593	18,518	7,450
503 - Furniture and Furnishings	48,573	12,846	3,997	2,016	6,000
505 - Training Equipment	2,338	3,013	2,266	2,000	2,000
508 - Photographic & Recording Equip	4,780	92	1,243	23,200	28,700
511 - Automotive Equipment	17,277	1,200	27,296	4,550	12,700
513 - Automotive Accessories	9,042	214	3,141	2,650	3,150
515 - Communications Equipment	397	-	13,387	7,550	38,200
518 - Public Safety Equipment	45,359	30,339	90,078	89,225	52,500
551 - Traffic Control Devices	-	-	-	-	-
SUBTOTAL	166,005	64,836	171,001	149,709	150,700

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 11 - ANIMAL CONTROL

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	ACTUAL <u>14-15</u>	ACTUAL <u>15-16</u>	ACTUAL <u>16-17</u>	ESTIMATED <u>17-18</u>	ADOPTED <u>18-19</u>
OPERATIONS & MAINTENANCE	322,100	327,789	313,006	337,027	350,000
CAPITAL OUTLAY	44,042	44,042	44,042	44,042	44,042
GRAND TOTAL	366,142	371,831	357,048	381,069	394,042

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	ACTUAL <u>14-15</u>	ACTUAL <u>15-16</u>	ACTUAL <u>16-17</u>	ESTIMATED <u>17-18</u>	ADOPTED <u>18-19</u>
299 - Contract Services	322,100	327,789	313,006	337,027	350,000
599 - Fixed Assets	44,042	44,042	44,042	44,042	44,042
SUBTOTAL	366,142	371,831	357,048	381,069	394,042

<u>FUND BREAKDOWN</u>	PERSONNEL <u>SERVICES</u>	O & M	CAPITAL <u>OUTLAY</u>	TOTAL	%
100 - GENERAL FUND	-	350,000	-	350,000	88.82%
499 - PUBLIC FACILITY FEES	-	-	44,042	44,042	11.18%
GRAND TOTAL	-	350,000	44,042	394,042	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 13 - CODE ENFORCEMENT

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Code Enforcement Supervisor	1.00	1.00	1.00	1.00	0.00
Code Enforcement Officer	0.00	0.00	0.00	0.00	2.00
*Community Services Officer	<u>0.00</u>	<u>0.50</u>	<u>0.48</u>	<u>0.48</u>	<u>0.48</u>
FULL TIME EQUIVALENTS	1.00	1.50	1.48	1.48	2.48

* Remainder budgeted to:
Dept. 14- 52%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	59,492	78,400	86,393	79,040	120,961
111 - Overtime	6,859	1,056	-	1,000	2,000
117 - Temporary Employee Salaries	11,679	255	-	-	-
120 - Unemployment Insurance	86	-	815	6,465	-
121 - Social Security (FICA)	5,611	6,249	6,194	5,200	9,407
122 - Employee Group Insurance	19,099	24,181	23,701	22,145	57,177
123 - Retirement Plan Charges	22,849	29,141	33,463	31,592	34,472
124 - Worker's Compensation	3,054	2,718	3,621	4,704	5,678

SUBTOTAL	128,729	142,000	154,187	150,146	229,695
-----------------	----------------	----------------	----------------	----------------	----------------

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	229,695	85,353	1,500	316,548	100.00%
GRAND TOTAL	229,695	85,353	1,500	316,548	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 13 - CODE ENFORCEMENT

BUDGET SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	128,729	142,000	154,187	150,146	229,695
OPERATIONS & MAINTENANCE	74,313	74,083	82,613	101,910	85,353
CAPITAL OUTLAY	-	640	1,500	650	1,500
GRAND TOTAL	203,042	216,723	238,300	252,706	316,548

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
205 - Medical Services	-	-	-	200	200
222 - Subscriptions & Memberships	75	3,245	85	-	100
226 - Training	978	500	359	525	600
230 - Printing and Binding	-	1,364	574	1,000	1,535
236 - Water	-	-	-	-	135
248 - Telecommunications	2,217	2,669	2,693	2,677	3,110
250 - Postage	418	500	558	810	820
258 - Travel, Lodging & Meals	2,293	1,157	737	951	1,100
260 - Advertising	-	-	-	-	-
268 - ISF - Fleet Allocation	7,941	10,260	21,236	10,096	11,450
271 - ISF - Information Technology Allocation	3,866	7,656	4,547	4,821	4,138
282 - R&M - Automotive Equipment	-	300	-	-	300
287 - R & M - Communications Equipment	-	85	13	350	350
294 - ISF - Bldg Maint Allocation	-	-	-	-	9,924
299 - Contract Services	49,361	39,413	45,571	75,000	41,500
301 - Office Supplies	-	-	371	350	1,000
305 - Medical Supplies	-	214	413	100	600
309 - Photographic Supplies	-	-	138	35	-
314 - Gas, Oil, and Lubricants	-	-	-	25	50
318 - Wearing Apparel	556	1,771	537	550	730
325 - Electrical Materials	-	-	249	100	250
337 - Small Tools	202	123	367	100	300
399 - Materials and Supplies	458	3,779	1,880	1,000	1,500
420 - Public Liability Insurance	5,948	1,047	2,285	3,220	5,661
SUBTOTAL	74,313	74,083	82,613	101,910	85,353

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
502 - Computer Equipment	-	-	43	-	-
508 - Photographic & Recording Equipment	-	-	229	-	-
510 - Power Equipment	-	-	345	400	1000
513 - Automotive Accessories	-	640	883	250	500
SUBTOTAL	-	640	1,500	650	1,500

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 14 - EMERGENCY SERVICES-NON SWORN

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
*Community Services Officer	0.00	0.50	0.52	0.52	0.52
Public Safety Executive Assistant (Confidential)	<u>0.35</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FULL TIME EQUIVALENTS	0.35	0.50	0.52	0.52	0.52

* Remainder budgeted to:
Dept. 13 - 48%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	9,119	22,438	24,097	24,013	25,370
111 - Overtime	13	-	-	-	-
121 - Social Security (FICA)	836	2,025	2,081	1,550	1,941
122 - Employee Group Insurance	1,816	7,955	6,819	4,960	5,103
123 - Retirement Plan Charges	2,680	7,493	6,873	9,958	9,676
124 - Worker's Compensation	72	843	1,103	1,433	1,203
SUBTOTAL	14,536	40,754	40,973	41,914	43,293

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	43,293	1,942	-	45,235	100.00%
GRAND TOTAL	43,293	1,942	-	45,235	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 14 - EMERGENCY SERVICES - NON SWORN

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	ACTUAL <u>14-15</u>	ACTUAL <u>15-16</u>	ACTUAL <u>16-17</u>	ESTIMATED <u>17-18</u>	ADOPTED <u>18-19</u>
PERSONNEL SERVICES	14,536	40,754	40,973	41,914	43,293
OPERATIONS & MAINTENANCE	1,536	2,640	1,684	2,132	1,942
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	16,072	43,394	42,657	44,046	45,235

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	ACTUAL <u>14-15</u>	ACTUAL <u>15-16</u>	ACTUAL <u>16-17</u>	ESTIMATED <u>17-18</u>	ADOPTED <u>18-19</u>
271 - ISF - Information Technology Allocation	1,536	2,640	1,684	2,132	1,942
SUBTOTAL	1,536	2,640	1,684	2,132	1,942

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 15 - EMERGENCY SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED 14-15</u>	<u>APPROVED 15-16</u>	<u>APPROVED 16-17</u>	<u>APPROVED 17-18</u>	<u>APPROVED 18-19</u>
Fire Chief	0.00	1.00	1.00	1.00	1.00
Director of Public Safety/Police Chief	0.15	0.00	0.00	0.00	0.00
Deputy Fire Chief	1.00	0.00	0.00	0.00	0.00
*Battalion Chief	4.00	3.00	3.00	3.00	3.00
**Fire Captain	12.00	12.00	13.00	12.00	10.00
***Fire Engineer (4 Measure H)	14.00	14.00	13.00	12.00	10.00
Firefighter (3 Measure H)	2.50	7.00	9.00	7.50	9.00
FULL TIME EQUIVALENTS	33.65	37.00	39.00	35.50	33.00

* 1 Unfunded General Fund BC Position

**1 Unfunded General Fund Fire Captain Position; 1 Overstaffed Position for FIU Participation

***1 Unfunded General Fund Fire Engineer Position; 1 Overstaffed Position

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
110 - Salaries and Wages	2,383,316	2,410,021	2639783	2,496,348	2,444,438
111 - Overtime	260,613	464,750	540656	686,317	400,560
119 - FLSA Mandatory Overtime	156,979	155,860	165427	319,525	175,934
121 - Social Security (FICA)	234,651	250,930	264129	240,274	233,912
122 - Employee Group Insurance	495,683	490,262	610587	612,160	682,238
123 - Retirement Plan Charges	1,242,151	1,234,386	1351762	1,311,814	1,364,962
124 - Worker's Compensation	392,466	269,962	351582	409,936	341,130
126 - 4850 Labor Code	73,336	45,855	26031	19,716	-
130 - Uniform Allowance	19,078	37,589	41193	47,446	41,300

SUBTOTAL	5,258,273	5,359,615	5,991,150	6,143,536	5,684,474
-----------------	------------------	------------------	------------------	------------------	------------------

<u>FUND BREAKDOWN</u>	<u>PERSONNEL SERVICES</u>	<u>O & M</u>	<u>CAPITAL OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	4,626,266	911,361	37,460	5,575,087	79.96%
262 - MEASURE H	1,058,208	278,252	60,900	1,397,360	20.04%
263 - PUBLIC SAFETY GRANTS	-	-	-	-	0.00%
GRAND TOTAL	5,684,474	1,189,613	98,360	6,972,447	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 15 - EMERGENCY SERVICES

BUDGET SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	5,258,273	5,359,615	5,991,150	6,143,536	5,684,474
OPERATIONS & MAINTENANCE	1,015,608	907,663	733,339	875,734	1,189,613
CAPITAL OUTLAY	14,901	14,030	18,838	60,336	98,360
GRAND TOTAL	6,288,782	6,281,308	6,743,327	7,079,606	6,972,447

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
205 - Medical Services	7,327	5,147	5,964	7,600	15,115
217 - Investigative Services	-	23,085	6,032	500	6,700
222 - Subscriptions & Memberships	4,687	4,949	4,248	1,742	4,435
226 - Training	83,796	16,652	6,030	12,247	37,850
230 - Printing and Binding	538	944	145	500	1,325
234 - Electricity and Gas	41,248	47,088	52,242	51,313	53,390
236 - Water	7,299	7,136	8,544	9,858	6,466
248 - Telecommunications	35,844	36,904	39,342	38,874	44,910
250 - Postage	255	524	509	150	130
258 - Travel, Lodging & Meals	4,687	10,208	4,484	9,792	15,600
259 - Professional Development	-	199	1,928	3,750	2,250
268 - ISF - Fleet Allocation	252,387	199,440	226,645	214,979	284,245
271 - ISF - Information Technology Allocation	74,714	141,874	90,444	115,050	110,277
281 - R & M - Mechanical Office Equip	-	95	-	-	-
282 - R & M- Automotive Equipment	-	-	-	8,665	-
286 - R & M - Non-Automotive Equip	16,777	8,303	12,312	17,709	20,050
287 - R & M - Communications Equip	7,785	7,034	6,072	-	9,900
294 - ISF - Bldg Maint Allocation	215,808	231,086	97,445	124,995	141,717
299 - Contract Services	38,909	43,631	35,217	110,070	243,027
301 - Office Supplies	1,988	5,066	3,193	1,912	3,500
303 - Janitorial Supplies	990	1,804	483	1,572	1,500
305 - Medical Supplies	1,732	1,428	500	600	3,850
307 - Duplicating Supplies	-	46	12	20	30
309 - Photographic Supplies	810	-	215	100	100
314 - Gas, Oil, and Lubricants	-	166	121	100	1,250
318 - Wearing Apparel	33,458	50,634	54,928	33,279	36,575
325 - Electrical Materials	2,141	3,290	2,040	300	4,000
329 - Paint Materials	-	73	-	50	100
337 - Small Tools	316	-	227	993	3,800
354 - Chemical Products	3,839	3,125	2,936	3,875	3,875
399 - Materials and Supplies	3,813	6,008	3,006	1,684	11,650
420 - Public Liability Insurance	98,870	51,724	68,075	103,455	121,996
660 - Special Payments	75,590	-	-	-	-
SUBTOTAL	1,015,608	907,663	733,339	875,734	1,189,613

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
501 - Mechanical Office Equipment	-	-	-	-	1,000
502 - Computer Equipment	-	1,697	2976	4,183	4,350
503 - Furniture and Furnishings	3,810	2,778	5002	1,000	7,900
505 - Training Equipment	2,916	1,253	1945	3,900	5,700
510 - Power Equipment	-	-	1000	500	1,000
511 - Automotive Equipment	-	-	-	1,500	-
513 - Automotive Accessories	285	1,047	1350	-	3,200
515 - Communications Equipment	2,698	775	-	30,015	67,600
521 - Fire Fighting Accessories	3,688	4,980	6565	18,488	7,610
599 - Fixed Assets	1,504	1,500	-	750	-
SUBTOTAL	14,901	14,030	18,838	60,336	98,360

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 16 - INFORMATION TECHNOLOGY

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
IT Manager	1.00	1.00	1.00	1.00	1.00
IT Systems Analyst	3.00	1.00	1.00	1.00	1.00
Sr IT Systems Analyst	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
FULL TIME EQUIVALENTS	4.00	4.00	4.00	4.00	4.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	223,776	300,102	315,369	309,320	318,454
111 - Overtime	1,828	3,178	3,453	2,000	4,000
117 - Temporary Employee Salaries	4,869	524	-	-	-
121 - Social Security (FICA)	17,412	22,830	22,725	23,815	24,668
122 - Employee Group Insurance	50,815	69,987	76,368	86,300	96,983
123 - Retirement Plan Charges	62,500	78,751	83,350	93,600	100,220
124 - Worker's Compensation	3,171	2,339	2,816	3,604	3,078
SUBTOTAL	364,371	477,711	504,081	518,639	547,403

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
616 - INFORMATION TECHNOLOGY	547,403	255,632	94,705	897,740	100.00%
GRAND TOTAL	547,403	255,632	94,705	897,740	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 16 - INFORMATION TECHNOLOGY

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	364,371	477,711	504,081	518,639	547,403
OPERATIONS & MAINTENANCE	158,241	190,344	219,173	252,541	255,632
CAPITAL OUTLAY	150,066	138,530	89,171	162,346	94,705
GRAND TOTAL	672,678	806,585	812,425	933,526	897,740

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
222 - Subscriptions & Memberships	-	160	320	350	1,000
226 - Training	12,562	18,601	10,807	10,000	14,780
234 - Electricity and Gas	1,923	1,918	1,841	1,850	1,770
236 - Water	-	-	-	-	135
248 - Telecommunications	2,406	3,290	2,974	3,100	3,400
250 - Postage	8	92	3	50	10
258 - Travel, Lodging & Meals	5,258	8,355	4,109	5,000	8,400
259 - Professional Development	-	659	985	750	750
268 - ISF-Fleet Allocation	-	4,722	4,375	4,321	6,225
294 - ISF - Bldg Maint Allocation	6,638	7,736	1,559	10,763	9,924
299 - Contract Services	124,656	86,575	119,760	141,777	182,830
301 - Office Supplies	389	618	1,056	1,130	930
307 - Duplicating Supplies	17	28	13	40	10
399 - Materials and Supplies	-	1,247	132	200	400
420 - Public Liability Insurance	4,384	3,615	5,765	6,210	7,068
660 - Lease Payments for Replacements	-	52,728	65,474	67,000	18,000
SUBTOTAL	158,241	190,344	219,173	252,541	255,632

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
502.0- Computer Equipment	73,140	80,344	7,425	-	77,930
502.1- Computer Replacement	55,110	30,166	56,420	114,907	-
515 - Communication Equipment	1,860	8,372	7,017	9,000	16,775
552 - Programs and Projects	-	-	-	38,439	-
590 - Depreciation Expense	19,956	19,648	18,309	-	-
SUBTOTAL	150,066	138,530	89,171	162,346	94,705

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 18 - PUBLIC WORKS

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Director of Public Works	0.00	1.00	1.00	1.00	1.00
Deputy Dir of Public Works/Assistant City Engineer	1.00	0.00	0.00	0.00	0.00
Public Works Superintendent	0.00	0.00	0.00	0.00	1.00
Administrative Analyst	0.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Administrative Clerk	1.00	1.00	1.00	0.00	0.00
*Secretary	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.75</u>	<u>0.75</u>
FULL TIME EQUIVALENTS	3.00	4.00	4.00	3.75	4.75

*Remainder budgeted to:
Secretary: Dept. 20 - 25%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	286,945	255,326	340,063	365,750	262,732
111 - Overtime	107	736	362	400	500
117 - Temporary Employee Salaries	-	-	30,112	-	-
121 - Social Security (FICA)	25,871	23,359	28,855	27,987	20,136
122 - Employee Group Insurance	61,065	62,660	53,519	69,716	76,968
123 - Retirement Plan Charges	-261,706	-243,798	787,247	139,536	93,357
124 - Worker's Compensation	41,983	22,969	27,270	38,423	31,988
SUBTOTAL	154,265	121,252	1,267,428	641,812	485,681

<u>FUND BREAKDOWN</u>	<u>SALARIES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	105,453	12,723	330	118,506	20.47%
245- AB939 SOURCE REDUCTION/RECYCLE	6,051	-	-	6,051	1.05%
255 - STATE GAS TAX	6,053	7,478	500	14,031	2.42%
270 - COMMUNITY FACILITIES DISTRICT	-	10,000	-	10,000	1.73%
527 - WATER SERVICE	184,062	27,607	6,000	217,669	37.61%
567 - SEWER SERVICE	184,062	26,468	2,000	212,530	36.72%
GRAND TOTAL	485,681	84,276	8,830	578,787	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 18 - PUBLIC WORKS

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	154,265	121,252	1,267,428	641,812	485,681
OPERATIONS & MAINTENANCE	68,592	52,806	95,030	75,882	84,276
CAPITAL OUTLAY	2,376	4,231	499	12,200	8,830
GRAND TOTAL	225,233	178,289	1,362,957	729,894	578,787

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
222 - Subscriptions & Memberships	170	156	140	458	470
224 - Certifications	-	9	-	-	-
226 - Training	1,862	1,345	643	1,500	1,350
230 - Printing and Binding	1,542	87	59	100	1,000
234 - Electricity and Gas	1,002	552	588	577	570
248 - Telecommunications	1,088	619	918	867	960
250 - Postage	189	112	167	240	120
258 - Travel, Lodging & Meals	38	421	164	750	750
259 - Professional Development	-	-	1,221	1,743	1,734
264 - Promotional Activities	-	1,400	-	500	750
268 - ISF - Fleet Allocation	-	-	8,867	-	-
271 - ISF - Information Technology Allocation	7,650	15,150	28,543	31,613	29,807
286 - R & M - Non-Automotive Equip	-	-	-	-	-
294 - ISF - Bldg Maint Allocation	4,062	4,184	21,092	-	-
299 - Contract Services	41,411	17,948	22,882	25,494	34,059
301 - Office Supplies	6,098	8,361	4,602	6,280	8,000
307 - Duplicating Supplies	-	-	-	-	-
318 - Wearing & Safety Apparel	-	506	344	600	800
420 - Public Liability Insurance	3,480	1,956	4,800	5,160	3,906
SUBTOTAL	68,592	52,806	95,030	75,882	84,276

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
501 - Mechanical Office Equipment	1,937	-	-	-	-
502 - Computer Equipment	-	-	-	2,100	2,385
503 - Furniture and Furnishing	439	4,116	499	10,100	6,445
508 - Photographic & Recording Equipment	-	115	-	-	-
SUBTOTAL	2,376	4,231	499	12,200	8,830

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 19 - ENGINEERING SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Director of Engineering Services/City Engineer	1.00	1.00	1.00	1.00	1.00
Deputy Dir of Public Works/Assistant City Engineer	0.00	1.00	1.00	1.00	0.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Senior Engineer	1.00	1.00	1.00	1.00	0.00
Assistant/Associate Engineer	2.00	2.00	2.00	2.00	1.00
Engineering Technician I/II	1.00	1.00	1.00	1.00	3.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL TIME EQUIVALENTS	7.00	8.00	8.00	8.00	7.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	407,967	538,498	429,651	439,241	495,735
111 - Overtime	3,451	5,831	806	2,800	4,900
117 - Temporary Employee Salaries	103,930	152,607	161,828	152,660	180,000
121 - Social Security (FICA)	41,287	52,393	36,730	41,609	52,032
122 - Employee Group Insurance	102,305	101,631	97,648	104,074	134,747
123 - Retirement Plan Charges	110,603	142,852	113,696	125,547	142,676
124 - Worker's Compensation	13,341	25,905	36,418	45,095	14,018
199 - Automobile Allowance	1,804	-	-	-	-
SUBTOTAL	784,688	1,019,717	876,777	911,026	1,024,108

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	65,379	52,396	1,536	119,311	7.84%
225 - USED OIL GRANT	-	12,996	-	12,996	0.85%
226 - DEPT OF CONSERVATION GRANT	-	12,052	-	12,052	0.79%
241 - AMERICAN RECOVERY & REINVEST ACT	-	-	-	-	0.00%
245 - AB939 SOURCE REDUCTION/RECYCLE	28,564	6,100	-	34,664	2.28%
251 - STREET EXPANSION	-	20,000	-	20,000	1.31%
253 - NEIGHBORHOOD PARK FEES	-	20,000	-	20,000	1.31%
255- STATE GAS TAX	6,661	-	-	6,661	0.44%
268 - FEDERAL TRANSPORTATION	43,060	-	-	43,060	2.83%
271 - MEASURE L	-	40,000	-	40,000	2.63%
274 - STANCOG NON-MOTORIZED	-	2,500	-	2,500	0.16%
527 - WATER SERVICE	381,611	103,003	1,536	486,150	31.94%
567 - SEWER SERVICE	381,611	103,509	1,536	486,656	31.98%
571 - STANCOG - DIAL A RIDE	117,222	35,600	85,000	237,822	15.63%
GRAND TOTAL	1,024,108	408,156	89,608	1,521,872	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 19 - ENGINEERING SERVICES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ESTIMATED 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	784,688	1,019,717	876,777	911,026	1,024,108
OPERATIONS & MAINTENANCE	224,673	147,669	250,986	260,020	408,156
CAPITAL OUTLAY	47,341	63,366	22,010	4,321	89,608
GRAND TOTAL	1,056,702	1,230,752	1,149,773	1,175,367	1,521,872

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
222 - Subscriptions & Memberships	355	585	-	-	-
224 - Certification	190	209	114	450	675
226 - Training	3,277	3,874	2,758	3,495	7,700
230 - Printing and Binding	3,482	898	4,197	3,325	8,100
234 - Electricity and Gas	2,145	2,094	2,383	2,412	2,400
236 - Water	243	262	282	315	234
248 - Telecommunications	3,550	3,861	3,747	3,516	4,050
250 - Postage	657	990	1,194	1,155	720
258 - Travel, Lodging & Meals	1,633	2,284	1,505	3,582	3,940
259 - Professional Development	858	-	-	3,300	900
264 - Promotional Activities	32,733	17,634	18,737	28,308	58,441
268 - ISF - Fleet Allocation	5,688	7,170	26,845	21,310	15,048
271 - ISF - Information Technology Allocation	19,992	39,592	45,180	46,446	58,011
281 - R & M - Mechanical Office Equip	-	-	-	750	1,500
294 - ISF - Bldg Maint Allocation	7,542	7,773	13,098	17,016	24,712
299 - Contract Services	126,150	49,058	113,043	103,444	197,500
301 - Office Supplies	2,379	2,802	2,889	3,291	3,240
307 - Duplicating Supplies	3,104	2,304	3,461	3,140	3,390
318 - Wearing Apparel	337	30	228	800	900
337 - Small Tools	-	-	135	150	300
420 - Public Liability Insurance	10,358	6,249	11,190	13,815	16,395
660 - Equity Transfer	-	-	-	-	-
SUBTOTAL	224,673	147,669	250,986	260,020	408,156

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
501-Mechanical Office Equipment	-	9,417	-	-	-
502 - Computer Equipment	-	2,505	-	3,108	3,108
503 - Furniture and Furnishings	1,272	-	2,262	900	1,500
511- Automotive Equipment	-	30,418	-	-	-
573 - Non-Structural Improvements	1,642	1,804	-	-	85,000
590 - Depreciation Expense	6,485	19,222	19,748	-	-
660 - Special Payments	37,942	-	-	313	-
SUBTOTAL	47,341	63,366	22,010	4,321	89,608

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 20 - EQUIPMENT MAINTENANCE

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Fleet/Facility Services Supervisor	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic I/II /Senior	3.00	3.00	3.00	3.00	3.00
Secretary	1.00	1.00	1.00	0.25	0.25
FULL TIME EQUIVALENTS	5.00	5.00	5.00	4.25	4.25

*Remainder budgeted to:
Secretary: Dept. 18 - 75%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	249,923	260,013	260,864	229,480	228,821
111 - Overtime	9,537	10,203	11,754	11,810	11,000
112 - Standby	21,006	21,197	20,178	21,000	22,000
121 - Social Security (FICA)	26,665	27,637	25,236	20,065	20,029
122 - Employee Group Insurance	80,356	80,652	99,116	75,866	96,810
123 - Retirement Plan Charges	86,971	94,218	98,716	81,060	87,272
124 - Worker's Compensation	40,770	30,024	40,408	52,115	43,769
129 - Compensated Absences	(4,696)	(3,063)	(10,922)	-	-
SUBTOTAL	510,532	520,881	545,350	491,396	509,701

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
600 - EQUIPMENT MAINTENANCE	509,701	757,495	42,500	1,309,696	52.97%
610 - EQUIPMENT REPLACEMENT	-	-	1,162,814	1,162,814	47.03%
GRAND TOTAL	509,701	757,495	1,205,314	2,472,510	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 20 - EQUIPMENT MAINTENANCE

<u>DESCRIPTION</u>	<u>BUDGET SUMMARY</u>				
	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
PERSONNEL SERVICES	510,532	520,881	545,350	491,396	509,701
OPERATIONS & MAINTENANCE	614,361	606,542	624,426	721,271	757,495
CAPITAL OUTLAY	390,114	386,641	423,988	664,600	1,205,314
GRAND TOTAL	1,515,007	1,514,064	1,593,764	1,877,267	2,472,510

<u>DESCRIPTION</u>	<u>OPERATIONS & MAINTENANCE</u>				
	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
222 - Subscriptions & Memberships	2,571	1,364	1,298	1,370	1,250
226 - Training	460	433	854	890	1,000
230 - Printing & Binding	687	279	-	-	100
234 - Electricity and Gas	6,549	6,834	7,510	8,743	7,780
236 - Water	978	1,481	1,608	2,005	1,530
240 - Equipment Rental	-	-	-	509	200
248 - Telecommunications	2,551	2,023	2,121	2,350	2,540
250 - Postage	124	51	57	80	30
258 - Travel, Lodging & Meals	-	48	1,023	500	928
268 - ISF - Fleet Allocation	8,830	18,042	15,149	13,425	18,013
271 - ISF - Information Technology Allocation	7,650	15,150	28,408	31,613	29,722
279 - R & M - Tires and Tubes	36,288	36,279	38,067	39,000	33,000
282 - R & M - Automotive Equipment	32,032	36,245	36,676	52,000	42,500
287 - R & M - Communications Equip	-	-	1,928	-	2,500
294 - ISF - Bldg Maint Allocation	56,714	58,447	18,577	37,133	52,034
299 - Contract Services	9,597	10,229	9,774	24,000	19,000
301 - Office Supplies	1,724	1,954	2,860	3,000	2,500
307 - Duplicating Supplies	-	-	-	-	-
314 - Gas, Oil, and Lubricants	304,552	255,090	293,164	325,000	350,000
318 - Wearing Apparel	3,944	4,065	3,065	4,800	4,000
335 - Equipment Parts	93,798	100,632	115,357	105,000	100,000
340 - Shop Supplies	9,910	12,003	8,134	1,000	10,500
399 - Materials and Supplies	1,206	1,160	476	500	1,000
420 - Public Liability Insurance	34,196	44,733	38,320	68,353	77,368
SUBTOTAL	614,361	606,542	624,426	721,271	757,495

<u>DESCRIPTION</u>	<u>CAPITAL OUTLAY</u>				
	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
502 - Computer Equipment	-	892	-	-	10,000
503 - Furniture and Furnishings	1,605	850	-	-	1,000
510 - Power Equipment	2,494	775	10,758	2,000	6,500
511 - Automotive Equipment	64,248	24,934	40,462	651,500	1,158,814
513 - Automotive Accessories	4,544	17,088	11,656	11,100	29,000
570 - Building Plant & Equipment	-	-	-	-	-
590 - Depreciation Expense	317,223	342,102	361,112	-	-
SUBTOTAL	390,114	386,641	423,988	664,600	1,205,314

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 25 - SEWER SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Wastewater Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Collection System Operator	1.00	1.00	0.00	0.00	0.00
Maintenance Worker II	1.00	1.00	1.00	1.00	1.00
Wastewater Operator I/II/Senior	<u>7.00</u>	<u>7.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>
FULL TIME EQUIVALENTS	10.00	10.00	10.00	10.00	10.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	446,108	475,192	490,750	480,147	499,248
111 - Overtime	12,335	11,581	12,931	13,083	17,500
112 - Standby	15,662	16,611	15,904	13,250	17,000
117 - Temporary Employee Salaries	-	-	-	-	50,000
120 - Unemployment Insurance	59	24	5,859	113	-
121 - Social Security (FICA)	38,913	39,995	40,627	39,455	44,657
122 - Employee Group Insurance	172,063	170,242	202,009	215,960	223,825
123 - Retirement Plan Charges	104,046	110,312	141,140	165,312	169,229
124 - Worker's Compensation	87,421	65,994	90,741	117,405	97,803
129 - Compensated Absences	4,771	(30,690)	35,117	-	-
SUBTOTAL	881,378	859,261	1,035,078	1,044,725	1,119,262

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
567 - SEWER SERVICE	1,119,262	3,978,075	20,500	5,117,837	100.00%
GRAND TOTAL	1,119,262	3,978,075	20,500	5,117,837	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 25 - SEWER SERVICES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	881,378	859,261	1,035,078	1,044,725	1,119,262
OPERATIONS & MAINTENANCE	2,829,296	3,006,614	2,955,138	3,586,784	3,978,075
CAPITAL OUTLAY	26,480	57,077	59,541	48,067	20,500
GRAND TOTAL	3,737,154	3,922,952	4,049,757	4,679,576	5,117,837

<u>OPERATIONS & MAINTENANCE</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
205 - Medical Services	576	495	550	540	1,500
213 - Expert and Consultant Services	31,124	32,645	21,643	20,000	100,000
222 - Subscriptions & Memberships	2,173	2,311	2,198	2,250	5,000
224 - Certification	2,404	1,908	1,602	1,600	2,500
226 - Training	3,289	5,439	4,358	1,800	5,000
230 - Printing and Binding	5,572	302	746	301	6,000
234 - Electricity and Gas	332,254	327,759	325,854	329,750	314,730
236 - Water	155	205	214	254	12,030
240 - Equipment Rental	5,185	578	1,220	3,469	3,000
248 - Telecommunications	6,273	6,019	6,747	8,450	9,450
250 - Postage	175	179	139	220	190
258 - Travel, Lodging & Meals	986	426	2,086	1,900	5,444
268 - ISF - Fleet Allocation	253,179	229,856	205,068	271,952	707,913
271 - ISF - Information Technology Allocation	14,280	28,279	52,972	59,054	55,730
286 - R & M - Non-Automotive Equip	58,602	88,261	54,498	102,000	80,000
287 - R & M - Communications Equip	1,168	128	447	661	500
294 - ISF - Bldg Maint Allocation	37,840	38,996	50,983	29,537	43,691
299 - Contract Services	81,149	128,515	125,988	303,853	359,682
301 - Office Supplies	773	492	839	400	1,000
314 - Gas, Oil, and Lubricants	201	2,095	4,260	4,571	2,500
318 - Wearing Apparel	10,542	8,557	10,922	8,810	10,500
321 - Planting Materials	6,884	7,071	7,006	8,000	8,000
325 - Electrical Materials	5,222	6,875	5,472	10,000	10,000
327 - Building Materials	1,026	394	590	500	1,000
335 - Equipment Parts	4,961	7,591	8,035	8,000	12,000
337 - Small Tools	1,143	1,986	1,051	1,247	2,500
346 - Traffic Control Supplies	1,206	908	26	-	1,000
348 - Water Pipe, Valves, & Fittings	10,246	4,982	4,546	4,000	5,000
352 - Sewer Pipe and Materials	6,925	15,159	9,627	17,000	10,000
354 - Chemical Products	2,738	2,516	5,803	2,075	4,000
399 - Materials and Supplies	3,372	3,996	3,371	3,500	3,500
405 - North Ceres Sewer Service	993,273	1,074,919	1,043,322	1,343,100	1,158,350
406 - Turlock Sewer Service	873,398	924,146	929,516	956,308	930,000
420 - Public Liability Insurance	48,109	34,556	45,380	63,490	66,365
499 - Fixed Charges	22,893	18,070	18,059	18,192	40,000
SUBTOTAL	2,829,296	3,006,614	2,955,138	3,586,784	3,978,075

<u>CAPITAL OUTLAY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
502 - Computer Equipment	-	1,385	16,501	6,000	10,000
503 - Furniture and Furnishings	-	15,000	4,390	0	2,000
510 - Power Equipment	(500)	710	1,386	2,045	8,500
511 - Automotive Equipment	-	-	-	38,854.00	-
515 - Communicatio Equipment	-	-	-	1,168.00	-
590 - Depreciation Expense	26,980	39,982	37,264	-	-
599 - Fixed Assets	-	-	-	-	0
SUBTOTAL	26,480	57,077	59,541	48,067	20,500

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 30 - STREETS

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Streets Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Streets Maintenance Operator I/II/Senior	<u>8.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>
FULL TIME EQUIVALENTS	9.00	10.00	10.00	10.00	10.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	367,946	405,712	442,875	393,084	439,648
111 - Overtime	14,249	20,809	21,154	21,310	19,000
112 - Standby	15,596	13,608	11,068	9,422	14,500
117 - Temporary Employee Salaries	-	-	-	4,011	-
120 - Unemployment Insurance	-	-	546	1,128.0	-
121 - Social Security (FICA)	35,872	38,281	38,467	33,240	35,737
122 - Employment Group Insurance	150,419	155,417	176,341	180,341	214,610
123 - Retirement Plan Charges	79,757	93,395	108,794	116,513	128,441
124 - Worker's Compensation	72,333	60,824	98,686	107,636	89,371
SUBTOTAL	736,172	788,046	897,931	866,685	941,307

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	38,000	2,000	-	40,000	1.84%
255 - STATE GAS TAX	580,454	506,783	7,750	1,094,987	50.29%
292 - STREET LIGHT & LANDSCAPING	49,053	152,561	250	201,864	9.27%
567 - SEWER SERVICE	309,647	510,251	2,500	822,398	37.77%
571 - STANCOG DIAL-A-RIDE	2,153	16,000	-	18,153	0.83%
GRAND TOTAL	979,307	1,187,595	10,500	2,177,402	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 30 - STREETS

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	736,172	788,046	897,931	866,685	941,307
OPERATIONS & MAINTENANCE	993,723	892,934	859,388	1,055,142	1,225,595
CAPITAL OUTLAY	12,049	54,185	47,839	268,000	10,500
GRAND TOTAL	1,741,944	1,735,165	1,805,158	2,189,827	2,177,402

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
213 - Expert and Consulting Service	-	-	-	-	250
222 - Subscriptions and Memberships	1,394	2,106	1,009	2,700	2,150
224 - Certification	-	-	-	600	1,000
226 - Training	4,117	2,425	3,302	1,000	6,500
234 - Electricity and Gas	55,946	47,359	39,155	44,817	38,860
235 - Electricity - Street Lights	202,164	201,721	201,269	204,400	192,640
236 - Water	155	204	214	313	956
240 - Equipment Rental	-	-	87	2,100	2,100
248 - Telecommunications	3,070	3,872	4,907	5,934	6,710
250 - Postage	14	73	52	154	160
258 - Travel, Lodging & Meals	426	464	55	1,212	1,855
268 - ISF - Fleet Allocation	177,054	159,306	191,193	401,646	414,414
271 - ISF - Information Technology Allocation	10,711	21,209	40,054	33,375	31,411
274 - Dumping Fees	-	-	-	4,550	3,500
284 - R & M - Street Lights	2,547	3,039	3,667	5,000	5,000
286 - R & M - Non-Automotive Equipment	24,426	20,000	15,372	1,700	32,750
287 - R & M - Communications Equipment	-	705	203	210	1,000
289 - R & M - Non-Structural Items	8,380	11,522	499	3,477	10,000
294 - ISF - Bldg Maint Allocation	14,797	17,412	9,776	7,714	15,988
299 - Contract Services	152,879	149,169	122,747	101,235	158,470
301 - Office Supplies	630	1,126	1,013	775	1,200
314 - Gas, Oil and Lubricants	-	-	-	150	250
318 - Wearing Apparel	10,482	13,134	11,793	13,190	11,790
325 - Electrical Materials	22,196	11,398	24,866	13,200	29,500
335 - Equipment Parts	25,870	12,857	15,617	3,800	25,000
337 - Small Tools	22,282	30,552	23,889	9,170	10,600
346 - Traffic Control Supplies	169,257	100,409	91,575	88,100	80,000
348 - Water Pipe, Valves & Fittings	24	-	-	325	750
351 - Materials for Stormwater Insp Compliance	-	-	-	-	108
354 - Chemical Products	-	-	1,098	2,800	5,300
362 - Roadway Materials	29,792	44,682	18,080	15,500	27,000
399 - Materials and Supplies	2,627	8,149	11,703	4,500	9,250
420 - Public Liability Insurance	35,717	16,193	21,325	49,865	80,903
499 - Fixed Charges	16,766	13,848	4,868	31,630	18,230
SUBTOTAL	993,723	892,934	859,388	1,055,142	1,225,595

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
502 - Computer Equipment	1,516	1,033	10,000	1,500	5,000
503 - Furniture and Furnishings	-	564	-	-	250
510 - Power Equipment	-	-	-	262,000	5,250
511 - Automotive Equipment	-	23,500	-	-	-
513 - Automotive Accessories	4,982	4,832	3,959	4,500	-
590 - Depreciation Expense	5,551	24,256	33,880	-	-
SUBTOTAL	12,049	54,185	47,839	268,000	10,500

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 35 - WATER SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Water Distribution Supervisor	1.00	1.00	1.00	1.00	0.00
Water Distribution Operator I/II/Senior	8.00	7.00	7.00	7.00	7.00
Customer Service Technician	1.00	0.00	0.00	0.00	0.00
Water Resource Analyst	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FULL TIME EQUIVALENTS	11.00	8.00	8.00	8.00	7.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	429,001	340,259	387,268	322,000	313,928
111 - Overtime	29,427	24,137	18,540	23,000	23,000
112 - Standby	14,950	13,376	10,259	16,000	16,000
117 - Temporary Employee Salaries	6,646	28,392	0	50,000	50,000
121 - Social Security (FICA)	44,073	35,662	34,195	27,616	30,824
122 - Employee Group Insurance	162,824	125,861	114,730	59,300	92,282
123 - Retirement Plan Charges	93,426	79,405	100,216	91,060	94,293
124 - Worker's Compensation	81,856	49,209	54,524	91,306	59,991
129 - Compensated Absences	(3,646)	3,523	(13,650)	-	-
SUBTOTAL	858,557	699,824	706,082	680,282	680,318

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
527 - WATER SERVICE	680,318	6,017,162	20,500	6,717,980	100.00%
GRAND TOTAL	680,318	6,017,162	20,500	6,717,980	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 35 - WATER SERVICES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	858,557	699,824	706,082	680,282	680,318
OPERATIONS & MAINTENANCE	1,383,642	1,503,687	2,368,137	2,823,974	6,017,162
CAPITAL OUTLAY	69,055	96,407	124,396	62,766	20,500
GRAND TOTAL	2,311,254	2,299,918	3,198,615	3,567,022	6,717,980

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
209 - Legal Services	-	2,450	2,822	1,021	-
213 - Expert and Consultant Services	87,751	40,382	67,581	76,480	100,000
222 - Subscriptions & Memberships	3,440	3,642	3,771	4,900	4,500
224 - Certification	1,160	770	950	1,100	1,100
226 - Training	7,850	9,135	5,712	10,000	10,000
230 - Printing and Binding	5,205	340	1,594	930	15,000
234 - Electricity and Gas	456,421	406,182	417,475	418,040	415,170
236 - Water	155	205	214	391	214
240 - Equipment Rental	698	1,416	850	500	500
248 - Telecommunications	9,343	10,269	12,085	12,120	15,820
250 - Postage	2,206	497	527	520	440
258 - Travel, Lodging & Meals	3,502	815	3,788	2,290	10,489
264 - Promotional Activities	38,039	-	-	-	-
268 - ISF - Fleet Allocation	133,807	115,902	121,212	233,018	256,059
271 - ISF - Information Technology Allocation	14,280	28,279	50,967	55,902	55,730
274 - Dumping Fees	-	-	-	500	500
286 - R & M - Non-Automotive Equipment	15,347	32,063	13,757	72,000	138,500
287 - R & M - Communications Equipment	-	380	588	177	1,000
294 - ISF - Bldg Maint Allocation	33,541	34,565	63,985	14,097	41,527
299 - Contract Services	242,811	245,921	262,812	450,000	448,200
301 - Office Supplies	3,201	1,893	1,723	4,650	3,000
307 - Duplicating Supplies	16	176	237	330	-
314 - Gas, Oil, and Lubricants	550	385	156	390	1,500
318 - Wearing Apparel	8,206	8,347	8,395	10,000	10,000
321 - Planting Materials	75	56	1,096	500	500
325 - Electrical Materials	4,045	793	199	1,350	4,000
327 - Building Materials	376	640	212	150	1,000
329 - Paint Materials	113	938	2,123	1,000	1,000
335 - Equipment Parts	8,575	1,224	5,849	3,900	15,000
337 - Small Tools	8,380	9,890	7,262	9,000	9,000
348 - Water Pipe, Valves, & Fittings	37,028	49,292	46,331	64,445	50,000
349 - Water Meters and Parts	53,633	30,345	24,075	150,074	150,000
354 - Chemical Products	42,423	22,961	24,468	22,050	55,000
362 - Roadway Materials	-	-	-	1,760	1,500
399 - Materials and Supplies	8,404	13,528	9,020	6,600	12,000
408 - Well Head Treatment	29,046	30,706	84,687	38,309	45,000
420 - Public Liability Insurance	41,354	27,146	26,520	45,880	48,913
496 - Cost Sharing Agreement - IRWMP	-	-	-	50,000	50,000
497 - Cost Sharing Agreement - SRWA	46,697	360,417	1,034,426	1,000,600	4,000,000
499 - Fixed Charges	35,964	11,737	60,668	59,000	45,000
SUBTOTAL	1,383,642	1,503,687	2,368,137	2,823,974	6,017,162

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
502 - Computer Equipment	13,672	38,153	58,631	54,332	10,000
503 - Furniture and Furnishings	2,972	-	917	434	500
510 - Power Equipment	-	-	-	5,000	5,000
511 - Automotive Equipment	-	-	4,505	3,000	-
513 - Automotive Accessories	5,521	3,293	-	-	5,000
515 - Communication Equipment	66	-	-	-	-
590 - Depreciation Expense	46,824	54,961	60,343	-	-
SUBTOTAL	69,055	96,407	124,396	62,766	20,500

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 36 - WATER CONSERVATION

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Water Distribution Operator II	0.00	0.00	1.00	1.00	0.00
Customer Service Technician	0.00	0.00	1.00	1.00	2.00
Water Resource Analyst	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL TIME EQUIVALENTS	0.00	0.00	3.00	3.00	3.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	-	138,736	146,180	98,917	135,456
111 - Overtime	-	7,055	3,121	5,000	5,000
117 - Temporary Employee Salaries	-	2,184	15,465	17,317	50,000
121 - Social Security (FICA)	-	14,698	14,012	9,520	14,570
122 - Employee Group Insurance	-	49,991	42,235	24,865	38,640
123 - Retirement Plan Charges	-	28,040	36,684	25,230	35,543
124 - Worker's Compensation	-	13,364	18,479	24,169	18,257
SUBTOTAL	0	254,068	276,176	205,018	297,466

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
527 - WATER SERVICE	297,466	235,002	2,500	534,968	100.00%
GRAND TOTAL	297,466	235,002	2,500	534,968	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 36 - WATER CONSERVATION

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	0	254,068	276,176	205,018	297,466
OPERATIONS & MAINTENANCE	0	139,690	131,028	251,603	235,002
CAPITAL OUTLAY	0	2,859	27,092	3,100	2,500
GRAND TOTAL	0	396,617	434,296	459,721	534,968

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
213 - Expert and Consultant Services	-	35,872	16,275	50,000	50,000
222 - Subscriptions & Memberships	-	211	107	110	250
224 - Certification	-	135	320	135	135
226 - Training	-	1,060	2,273	1,085	1,500
230 - Printing and Binding	-	11,217	4,467	7,000	16,500
236- Water	-	-	-	156	86
248 - Telecommunications	-	1,167	2,646	2,730	2,320
250 - Postage	-	165	68	80	20
258 - Travel, Lodging & Meals	-	321	102	200	500
264 - Promotional Activities	-	65,378	40,997	37,313	52,400
268 - ISF - Fleet Allocation	-	-	23,348	31,107	30,481
271 - ISF - Information Technology Allocation	-	2,500	2,863	3,152	3,124
287 - R & M - Communications Equip	-	-	-	-	1,500
294- ISF-Bldg Maint Allocation	-	-	-	10,260	26,486
299 - Contract Services	-	17,891	22,996	82,000	20,500
301 - Office Supplies	-	2,657	2,933	3,500	5,000
318 - Wearing Apparel	-	644	187	700	500
399 - Materials and Supplies	-	472	746	950	700
420 - Public Liability Insurance	-	-	10,700	21,125	23,000
SUBTOTAL	0	139,690	131,028	251,603	235,002

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
502 - Computer Equipment	-	1,546	26,817	2,600	2,000
503 - Furniture and Furnishings	-	1,313	275	500	500
SUBTOTAL	0	2,859	27,092	3,100	2,500

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 40 - PARKS SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Landscape Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
*Senior Parks Maintenance Worker (2 unfunded)	2.00	2.00	0.00	0.00	0.00
*Parks Maintenance Worker I/II (1 unfunded)	3.00	3.00	3.00	3.00	5.00
*Maintenance Worker Aide (unfunded)	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FULL TIME EQUIVALENTS	7.00	7.00	4.00	4.00	6.00

* 3 Unfunded Positions

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	158,256	154,085	177,987	159,578	226,490
111 - Overtime	2,283	2,091	506	2,204	1,750
117 - Temporary Employee Salaries	-	-	-	-	50,000
121 - Social Security (FICA)	14,975	14,122	14,608	14,687	21,304
122 - Employee Group Insurance	62,570	61,993	66,396	66,704	101,382
123 - Retirement Plan Charges	34,521	39,609	48,656	62,316	76,354
124 - Worker's Compensation	31,349	24,851	34,220	45,867	49,303
SUBTOTAL	303,954	296,751	342,373	351,356	526,583

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	429,283	897,849	2,000	1,329,132	84.21%
265 - DANIEL WHITMORE HOUSE	-	2,920	-	2,920	0.18%
266 - CLINTON WHITMORE MANSION	-	7,081	-	7,081	0.45%
292 - STREET LIGHT & LANDSCAPING	97,300	98,200	-	195,500	12.39%
297 - RECREATION FACILITY DEVELOPMENT	-	40,770	-	40,770	2.58%
734- CERES COMMUNITY FOUNDATION	-	3,000	-	3,000	0.19%
GRAND TOTAL	526,583	1,049,820	2,000	1,578,403	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 40 - PARKS SERVICES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	303,954	296,751	342,373	351,356	526,583
OPERATIONS & MAINTENANCE	1,043,587	1,034,433	976,427	1,009,969	1,049,820
CAPITAL OUTLAY	2,578	2,854	1,530	2,372	2,000
GRAND TOTAL	1,350,119	1,334,038	1,320,330	1,363,697	1,578,403

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
222 - Subscriptions & Memberships	-	60	45	50	100
224- Certification	-	9	-	83	100
226 - Training	1,735.0	208	199	800	500
234 - Electricity and Gas	74,195.0	91,253	95,228	82,974	85,850
236 - Water	1,085.0	863	812	18,828	50,728
248 - Telecommunications	5,162.0	5,302	5,335	5,313	6,070
250 - Postage	14.0	20	5	10	-
258 - Travel, Lodging & Meals	909.0	98	65	500	428
264 - Promotional Activities	-	156	-	300	200
268 - ISF - Fleet Allocation	87,764.0	61,314	87,950	80,361	124,981
271 - ISF - Information Technology Allocation	7,650.0	15,150	23,406	27,163	26,008
286 - R & M - Non-Automotive Equip	18,145.0	6,296	51,950	29,223	35,475
287 - R & M - Communications Equip	223.0	164	-	21	500
289 - R & M - Non-Structural Items	1,570.0	1,936	1,652	1,500	3,000
294 - ISF - Bldg Maint Allocation	85,205.0	96,139	255,064	331,699	356,306
299 - Contract Services	645,570.0	655,914	408,878	363,470	272,903
301 - Office Supplies	482.0	373	362	713	250
303 - Janitorial Supplies	114.0	-	-	0	-
305 - Medical Supplies	-	215	-	491	250
307 - Duplicating Supplies	-	2	-	0	-
318 - Wearing Apparel	4,653.0	5,925	3,805	4,852	3,400
319 - Horticultural Items	1,211.0	14,599	2,617	7,956	9,000
321 - Planting Materials	1,297.0	633	2,443	1,300	10,000
329 - Paint Materials	8,577.0	251	28	1,050	1,000
335 - Equipment Parts	76.0	2,409	140	260	1,300
337 - Small Tools	2,241.0	2,566	1,107	3,391	2,000
346 - Traffic Control Supplies	24.0	29	-	150	250
348 - Water Pipe, Valves, & Fittings	33,028.0	36,573	11,897	17,464	20,000
354 - Chemical Products	4,792.0	3,439	4,785	1,700	4,500
399 - Materials and Supplies	720.0	18,655	2,844	6,837	7,675
420 - Public Liability Insurance	57,145.0	13,882	15,810	21,510	27,046
SUBTOTAL	1,043,587	1,034,433	976,427	1,009,969	1,049,820

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
502 - Computer Equipment	-	-	-	622	1,000
503 - Furniture & Furnishings	1,310	54	389	-	-
510 - Power Equipment	-	1,433	-	750	-
513 - Automotive Accessories	556	64	230	-	-
523 - Athletic & Recreation Equipment	712	1,303	911	1,000	1,000
SUBTOTAL	2,578	2,854	1,530	2,372	2,000

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 41 - FACILITY SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Facility Maintenance Supervisor	0.00	1.00	1.00	1.00	1.00
*Facility Maintenance Worker I/II/Senior	4.00	4.00	2.00	2.00	2.00
**Custodian	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>5.00</u>	<u>5.00</u>
FULL TIME EQUIVALENTS	10.00	11.00	9.00	8.00	8.00

*2 Unfunded Positions

**1 Unfunded Position

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	330,428	324,337	333,048	331,532	334,346
111 - Overtime	17,119	15,181	13,413	27,386	15,500
112 - Standby	16,976	16,750	13,953	11,100	16,000
117 - Temporary Salaries	-	-	-	-	-
121 - Social Security (FICA)	33,581	32,241	30,058	28,306	27,987
122 - Employee Group Insurance	150,408	132,320	142,409	129,801	156,677
123 - Retirement Plan Charges	94,422	92,286	104,941	120,305	109,527
124 - Worker's Compensation	67,570	51,394	69,163	81,920	67,968
129 - Compensated Absences	(2,559)	3,657	10,855	0	0
SUBTOTAL	707,945	668,166	717,840	730,350	728,005

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SALARIES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	-	63,344	1,117	64,461	4.56%
265 - DANIEL WHITMORE HOUSE	-	7,764	-	7,764	0.55%
266 - CLINTON WHITMORE MANSION	-	-	-	-	0.00%
275 - COMMUNITY CENTER	-	-	-	-	0.00%
679 - BUILDING MAINTENANCE	728,005	610,775	2,000	1,340,780	94.89%
GRAND TOTAL	728,005	681,883	3,117	1,413,005	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 41 - FACILITY SERVICES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	707,945	668,166	717,840	730,350	728,005
OPERATIONS & MAINTENANCE	507,589	571,603	557,738	578,977	681,883
CAPITAL OUTLAY	7,229	13,831	8,612	0	3,117
GRAND TOTAL	1,222,763	1,253,600	1,284,190	1,309,327	1,413,005

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
222 - Subscriptions & Memberships	-	-	-	45	45
226 - Training	143	386	-	-	500
234 - Electricity and Gas	42,790	47,078	17,741	12,400	9,520
236 - Water	2,948	2,694	1,571	2,895	2,031
240 - Equipment Rental	-	131	578	600	1,000
248 - Telecommunications	3,476	3,167	3,215	4,085	3,750
250 - Postage	15	19	-	15	20
258 - Travel, Lodging & Meals	10	-	157	500	606
268 - ISF - Fleet Allocation	20,438	30,886	35,936	39,650	46,074
271 - ISF - Information Technology Allocation	7,701	15,251	28,575	31,706	29,976
286 - R & M - Non-Automotive Equip	40	-	39	-	12,000
287 - R & M - Communications Equip	24	-	63	50	250
288 - R & M - Buildings and Structures	16,644	24,762	26,236	21,400	35,163
289 - R & M - Non-Structural Items	8,583	14,877	16,047	16,182	14,600
291 - R & M - Custodial Equipment	7,168	3,255	3,135	4,298	4,300
294 - ISF - Bldg Maint Allocation	199,943	211,475	188,036	203,214	124,829
299 - Contract Services	103,979	134,444	151,941	150,000	290,800
301 - Office Supplies	108	204	1,130	250	500
303 - Janitorial Supplies	30,015	32,247	27,812	32,500	27,500
307 - Duplicating Supplies	-	3	7	10	-
318 - Wearing Apparel	4,698	3,473	4,253	4,970	3,750
335 - Equipment Parts	3,809	3,969	5,746	2,000	5,000
337 - Small Tools	3,968	4,987	3,322	5,600	3,600
341 - Locks and Keys	581	4,999	2,973	2,000	4,000
354 - Chemical Supplies	632	173	599	1,250	750
364 - Construction Materials for Projects	12,338	2,473	9,972	6,000	15,000
399 - Materials and Supplies	18,136	19,571	12,750	13,000	20,000
420 - Public Liability Insurance	19,138	10,565	14,480	22,900	25,599
499 - Fixed Charges	264	514	1,424	1,457	720
SUBTOTAL	507,589	571,603	557,738	578,977	681,883

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
502- Computer Equipment	-	-	-	-	1,000
503 - Furniture and Furnishings	-	6,598	-	-	1,000
573 - Non-Structural Improvements	-	-	-	-	1,117
590 - Depreciation Expense	7,229	7,233	8,612	-	-
SUBTOTAL	7,229	13,831	8,612	0	3,117

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 45 - DOWNTOWN REVITALIZATION

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	-	-	-	-	-
OPERATIONS & MAINTENANCE	17,365	13,530	11,759	9,675	13,675
CAPITAL OUTLAY	-	-	-	-	26,000
GRAND TOTAL	17,365	13,530	11,759	9,675	39,675

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
209 - Legal Services	-	-	-	-	-
213 - Expert & Consultant Services	-	-	-	-	-
222 - Subscriptions & Memberships	237	237	-	-	-
230 - Printing and Binding	-	-	-	-	-
234 - Electricity and Gas	6,694	5,635	3,597	2,600	6,000
250 - Postage	70	44	2	-	25
260 - Advertising	55	-	-	-	50
299 - Contract Services	10,306	7,423	8,075	7,075	7,500
301 - Office Supplies	-	-	-	-	50
307 - Duplicating Supplies	3	-	-	-	25
399 - Materials and Supplies	-	191	85	-	25
533 - Way Finding Sign	-	-	-	-	1,000
544 - Downtown Incentive Program	-	-	-	-	10,000
545 - Downtown DCRAB Project	-	-	-	-	10,000
566 - Commercial Façade Improvement	-	-	-	-	5,000
SUBTOTAL	17,365	13,530	11,759	9,675	39,675

<u>FUND BREAKDOWN</u>	<u>PERSONNEL SERVICES</u>	<u>O & M</u>	<u>CAPITAL OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
293 - DOWNTOWN REVITALIZATION		13,675	26,000	39,675	100%
GRAND TOTAL	-	13,675	26,000	39,675	100%

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 55 - RECREATION

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Recreation Manager	0.00	0.00	1.00	1.00	1.00
*Recreation Supervisor	2.00	2.00	1.00	1.00	1.00
Recreation Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>
FULL TIME EQUIVALENTS	3.00	3.00	3.00	3.00	4.00

*1 Unfunded Position

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	171,615	198,313	186,659	189,816	232,058
111 - Overtime	1,680	551	52	237	1,100
117 - Temporary Employee Salaries	78,521	103,439	115,137	129,272	145,000
120 - Unemployment Insurance	701	830	-	-	-
121 - Social Security (FICA)	22,712	27,183	24,304	24,390	28,929
122 - Employee Group Insurance	45,577	53,378	37,095	25,913	43,119
123 - Retirement Plan Charges	62,836	75,976	66,867	73,360	84,366
124 - Worker's Compensation	7,389	4,404	6,143	8,432	7,541
SUBTOTAL	391,031	464,074	436,257	451,420	542,113

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	423,533	230,950	-	654,483	76.39%
275 - COMMUNITY CENTER	118,580	81,736	-	200,316	23.38%
298 - COMMUNITY FOUNDATION	-	1,997	-	1,997	0.23%
GRAND TOTAL	542,113	314,683	0	856,796	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 55 - RECREATION

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	391,031	464,074	436,257	451,420	542,113
OPERATIONS & MAINTENANCE	136,507	165,748	164,568	169,889	314,683
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	527,538	629,822	600,825	621,309	856,796

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
222 - Subscriptions & Memberships	340	397	355	450	450
226 - Training	2,308	1,649	2,393	2,500	2,700
230 - Printing and Binding	2,049	1,946	-	2,000	2,000
234 - Electricity and Gas	1,841	1,966	38,537	46,865	43,530
236 - Water	-	-	1,669	2,007	1,110
248 - Telecommunications	2,530	2,713	2,793	2,659	2,940
250 - Postage	334	369	145	220	240
258 - Travel, Lodging & Meals	949	1,484	1,260	1,139	1,300
259 - Professional Development	-	723	-	1,277	750
260 - Advertising	5,013	3,960	3,603	1,800	5,700
261 - Comm Event & Activities Grant	-	-	-	-	20,000
264 - Promotional Activities	2,095	1,128	1,650	356	2,400
265 - Community Services	2,692	2,603	3,441	5,000	5,000
268 - ISF - Fleet Allocation	-	540	-	-	-
271 - ISF - Information Technology Allocation	34,221	67,769	37,431	44,314	39,011
294 - ISF - Bldg Maint Allocation	500	543	-	-	128,231
299 - Contract Services	66,085	62,744	52,387	39,923	37,630
301 - Office Supplies	4,371	3,567	1,873	2,300	3,250
303 - Janitorial Supplies	340	19	-	-	-
311 - Recreational Supplies	6,752	9,373	12,738	11,630	12,500
318 - Wearing & Safety Apparel	-	-	-	94	-
399 - Materials and Supplies	954	106	1,058	2,000	2,000
420 - Public Liability Insurance	3,133	2,149	3,235	3,355	3,941
SUBTOTAL	136,507	165,748	164,568	169,889	314,683

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 57 - HOUSING REHABILITATION

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
City Manager/Chief of Police/Public Safety Director	0.00	0.00	0.00	0.00	0.00
Redevelopment & Housing Coordinator	0.00	0.00	0.00	0.00	0.00
FULL TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	-	-	-	-	-
117 - Temporary Employee Salaries	-	2,405	618	-	-
121 - Social Security (FICA)	-	-	-	-	-
122 - Employee Group Insurance	-	-	-	-	-
123 - Retirement Plan Charges	-	-	-	-	-
124 - Worker's Compensation	-	-	-	-	-
SUBTOTAL	-	2,405	618	-	-

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100- GENERAL FUND	-	50,000	-	50,000	11.81%
223 - HOME GRANT PROGRAM INCOME	-	17,500	-	17,500	4.13%
254 - HOME FEDERAL GRANT	-	53,683	-	53,683	12.68%
290 - CDBG PROGRAM INCOME	-	302,250	-	302,250	71.38%
466 - CRA SUCCESSOR AGENCY	-	10	-	10	0.002%
GRAND TOTAL	-	423,443	-	423,443	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 57 - HOUSING REHABILITATION

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	-	2,405	618	-	-
OPERATIONS & MAINTENANCE	313,705	313,812	203,372	110	423,443
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	313,705	316,217	203,990	110	423,443

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
209 - Legal Services	-	-	-	-	10,500
250 - Postage	14	19	-	-	-
296 - Escrow & Closing Costs	40	123	140	110	7,000
297 - Housing Rehabilitation Loans	313,650	313,670	203,232	-	355,633
299 - Contract Services	-	-	-	-	50,000
307 - Duplicating Supplies	1	-	-	-	310
660 - Transfer to 283	-	-	-	-	-
SUBTOTAL	313,705	313,812	203,372	110	423,443

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
502 - Computer Equipment	-	-	-	-	-
SUBTOTAL	-	-	-	-	-

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 58 - SUCCESSOR AGENCY TO CRA

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED 14-15</u>	<u>APPROVED 15-16</u>	<u>APPROVED 16-17</u>	<u>APPROVED 17-18</u>	<u>APPROVED 18-19</u>
*Executive Director	0.23	0.23	0.15	0.15	0.15
*Director of Finance	0.00	0.19	0.15	0.15	0.15
Deputy City Manager	0.19	0.00	0.00	0.00	0.00
Redevelopment and Economic Development Manager	0.83	0.00	0.00	0.00	0.00
*City Clerk	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
FULL TIME EQUIVALENTS	1.35	0.52	0.40	0.40	0.40

- * Remainder budgeted to:
 Executive Director: Dept. 59 - 3%, Dept. 65 - 82%
 Director of Finance: Dept. 59 - 3%, Dept. 73 - 82%
 City Clerk: Dept. 59 - 10%, Dept. 67 - 80%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
110 - Salaries and Wages	111,407	68,182	53,681	56,172	55,034
121 - Social Security (FICA)	9,130	4,523	3,492	4,297	4,401
122 - Employee Group Insurance	15,144	7,691	6,531	6,374	6,467
123 - Retirement Plan Charges	7,979	10,472	27,002	23,945	21,939
124 - Worker's Compensation	5,430	1,363	1,283	1,753	1,476
129 - Compensated Absences	(2,152)	5,895	(26,765)	-	-
199 - Automobile Allowance	903	922	1,580	1,440	1,440
SUBTOTAL	147,841	99,048	66,804	93,981	90,757

<u>FUND BREAKDOWN</u>	<u>PERSONNEL SERVICES</u>	<u>O & M</u>	<u>CAPITAL OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
466 - CRA SUCCESSOR AGENCY	90,757	2,956,232	-	3,046,989	100.00%
GRAND TOTAL	90,757	2,956,232	-	3,046,989	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 58 - SUCCESSOR AGENCY TO CRA

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	147,841	99,048	66,804	93,981	90,757
OPERATIONS & MAINTENANCE	5,544,110	3,015,896	(1,046,616)	2,937,556	2,956,232
CAPITAL OUTLAY	4,405	-	-	-	-
GRAND TOTAL	5,696,356	3,114,944	-979,812	3,031,537	3,046,989

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
201 - Accounting and Auditing Services	966	1,386	1,390	1,400	1,400
209 - Legal Services	4,508	15,167	1,770	1,800	5,000
213 - Expert and Consultant Services	5,980	3,670	7,370	10,000	9,300
222 - Subscriptions & Memberships	13,450	16,304	16,429	16,500	17,000
226 - Training	120	193	-	150	-
230 - Printing and Binding	-	49	-	-	-
234 - Electricity and Gas	909	963	985	950	940
236 - Water	32	34	37	60	59
248 - Telecommunications	938	931	956	970	1,040
250 - Postage	372	311	125	150	70
258 - Travel, Lodging & Meals	38	-	-	-	-
259 - Professional Development	827	504	-	-	-
260 - Advertising	-	-	-	-	-
271 - ISF - Information Technology Allocation	-	-	-	-	-
294 - ISF - Bldg Maint Allocation	1,800	2,391	2,622	5,131	6,881
297 - CDBG - Consortium	-	-	-	0	0
299 - Contract Services	15,027	75,789	52,382	75,000	75,000
301 - Office Supplies	-	95	-	103	-
307 - Duplicating Supplies	653	209	76	90	50
420 - Public Liability Insurance	25,147	13,046	21,610	19,450	20,662
499 - Fixed Charges	-	-	-	-	-
660 - Low/Moderate Housing Set-Aside	4,118,643	-	-	-	-
661 - Bond Transfer	960,091	2,759,854	(1,152,368)	2,788,306	2,818,830
673 - Equity Transfer-Admin Costs	394,609	125,000	-	17,496	-
SUBTOTAL	5,544,110	3,015,896	-1,046,616	2,937,556	2,956,232

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
502 - Computer Equipment	4,405	-	-	-	-
550 - Graffiti Abatement	-	-	-	-	-
565 - Land Acquisition	-	-	-	-	-
SUBTOTAL	4,405	-	-	-	-

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 59 - SUCCESSOR AGENCY TO SCRC

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED 14-15</u>	<u>APPROVED 15-16</u>	<u>APPROVED 16-17</u>	<u>APPROVED 17-18</u>	<u>APPROVED 18-19</u>
*Executive Director	0.05	0.05	0.03	0.03	0.03
*Director of Finance	0.00	0.17	0.03	0.03	0.03
Deputy City Manager	0.17	0.00	0.00	0.00	0.00
Redevelopment and Economic Development Manager	0.17	0.00	0.00	0.00	0.00
*City Clerk	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
FULL TIME EQUIVALENTS	0.49	0.32	0.16	0.16	0.16

* Remainder budgeted to:

Executive Director: Dept. 58 - 15%, Dept. 65 - 82%

Director of Finance: Dept. 58 - 15%, Dept. 73 - 82%

City Clerk: Dept. 58 - 10%, Dept. 67 - 80%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
110 - Salaries and Wages	284,854	35,401	17,695	18,954	20,056
121 - Social Security (FICA)	3,958	2,504	1,215	1,472	1,535
122 - Employee Group Insurance	6,945	4,132	2,219	1,789	2,147
123 - Retirement Plan Charges	4,613	5,579	26,173	7,537	7,649
124 - Worker's Compensation	1,385	478	320	442	376
129 - Compensated Absences	(2,026)	(154)	(1,590)	-	-
199 - Automobile Allowance	1,076	396	336	288	288
SUBTOTAL	300,805	48,336	46,368	30,482	32,051

<u>FUND BREAKDOWN</u>	<u>PERSONNEL SERVICES</u>	<u>O & M</u>	<u>CAPITAL OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
469 - SCRC SUCCESSOR AGENCY	32,051	138,888	-	170,939	100.00%
GRAND TOTAL	32,051	138,888	-	170,939	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 59 - SUCCESSOR AGENCY TO SCRC

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	300,805	48,336	46,368	30,482	32,051
OPERATIONS & MAINTENANCE	48,749	101,287	169,801	140,205	138,888
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	349,554	149,623	216,169	170,687	170,939

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
201 - Accounting and Auditing Services	966	1,386	1,390	1,400	1,400
209 - Legal Services	-	-	-	-	-
213 - Expert and Consultant Services	2,640	2,640	2,640	2,640	2,640
222 - Subscriptions & Memberships	-	5,000	5,000	5,000	-
230 - Printing and Binding	-	-	-	-	-
236 - Water	-	-	51	60	59
248 - Telecommunications	51	27	22	40	60
250 - Postage	28	22	2,622	5,131	-
258 - Travel, Lodging & Meals	-	-	10,951	15,000	-
260 - Advertising	-	-	-	-	-
271 - ISF - Information Technology Allocation	-	-	-	-	-
294 - ISF - Bldg Maint Allocation	1,800	2,391	-	-	6,881
299 - Contract Services	5,695	18,765	-	-	15,000
307 - Duplicating Supplies	23	3	-	-	-
420 - Public Liability Insurance	1,776	753	1,195	1,030	1,102
492 - Payments to State/County	-	-	-	-	-
499 - Fixed Charges	-	-	-	-	-
661 - Bond Transfer	35,770	70,300	145,930	109,904	111,746
SUBTOTAL	48,749	101,287	169,801	140,205	138,888

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
502 - Computer Equipment	-	-	-	-	-
SUBTOTAL	-	-	-	-	-

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 60 - GENERAL CITY and DEPT 90 - COST APPLIED

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	1,342,033	1,029,832	1,131,141	1,544,348	1,101,382
OPERATIONS & MAINTENANCE	3,293,144	3,045,290	2,839,167	2,715,258	2,807,978
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	4,635,177	4,075,122	3,970,308	4,259,606	3,909,360

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
124 - Worker's Compensation	1,342,033	1,029,832	1,131,141	1,544,348	1,101,382
201 - Accounting and Auditing Services	6,786	6,957	14,193	-	20
209 - Legal Services	125,683	214,390	210,191	167,974	173,990
210 - Litigation Settlements	-	-	-	89,216	-
212 - Governmental Purposes	35,922	17,975	66	1,750	26,500
222 - Subscriptions & Memberships	32,466	35,453	48,704	33,248	36,148
248 - Telecommunications	799	607	795	2,639	3,070
264 - Promotional Activities	1,768	-	-	-	-
265 - Community Services	1,042	-	-	1,000	3,000
268 - ISF - Fleet Allocation	891	1,200	5,109	2,424	24
290 - Purchased Transportation	896,035	922,219	743,755	630,000	716,483
294 - ISF - Bldg Maint Allocation	39,156	40,353	-	-	-
307 - Duplicating Supplies	-	-	-	-	-
399 - Materials and Supplies	-	4,081	7,724	16,000	20,000
420 - Public Liability Insurance	651,725	624,197	640,209	682,170	754,832
423 - Non RMA Covered Litigation	-	-	9,950	-	-
435 - Trustee Redemptions	184,100	190,250	15,300	-	-
485 - Property Tax/Possessory Interest Tax	193	497	144	164	1,610
590 - Depreciation Expense	7,200	7,200	7,200	-	-
653- Transfer to Fund 275	-	-	-	-	37,600
654 - Transfer from Fund 243,270,296 to Fund 100	500,000	530,000	802,441	684,378	643,900
655- Transfer to Fund 298	-	-	-	-	2,000
657 - Transfer from Fund 100 to Fund 265	6,869	35,949	8,759	10,917	23,801
660 - Special Payments - Transfers to various Funds	763,256	368,428	233,382	347,478	312,000
662 - Westport Fire Pmt Agreement	39,253	45,534	52,271	45,900	53,000
0674 - Developer Reimbursement	-	-	38,974	-	-
90-0670 - Cost Reimb - Transfer to General Fund	-	-	-	-	-
SUBTOTAL	4,635,177	4,075,122	3,970,308	4,259,606	3,909,360

<u>FUND BREAKDOWN</u>	<u>PERSONNEL SERVICES</u>	<u>O & M</u>	<u>CAPITAL OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	-	247,193	-	247,193	6.32%
243- BROWN ANNEX PUBLIC SAFETY MITIGATION	-	-	-	-	0.00%
251- STREET EXPANSION	-	-	-	1,000	0.03%
253 - NEIGHBORHOOD PARK FEES	-	500	-	500	0.01%
257- PROPOSITION 1B	-	-	-	-	0.00%
270 - COMMUNITY FACILITY DISTRICT	-	643,900	-	643,900	16.47%
271- MEASURE L	-	37,600	-	37,600	0.96%
296- COPS (SLESF)	-	100,000	-	100,000	2.56%
466 - CRA SUCCESSOR AGENCY	-	-	-	-	0.00%
469 - SCRC SUCCESSOR AGENCY	-	-	-	-	0.00%
499- PUBLIC FACILITIES FEES	-	-	-	-	0.00%
527 - WATER SERVICE	-	235,230	-	235,230	6.02%
567 - SEWER SERVICE	-	23,120	-	23,120	0.59%
571 - STANCOG - DIAL A RIDE	-	716,483	-	716,483	18.33%
677 - RISK MANAGEMENT - WORKERS COMP	1,101,382	-	-	1,101,382	28.17%
682 - RISK MANAGEMENT - LIABILITY	-	779,832	-	779,832	19.95%
734 - COMMUNITY FOUNDATION	-	23,120	-	23,120	0.59%
737 - WESTPONTE ASSMNT DIST DEBT SERV	-	-	-	-	0.00%
GRAND TOTAL	1,101,382	2,806,978	-	3,909,360	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 63 - CITY COUNCIL

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Mayor (elected)	1.00	1.00	1.00	1.00	1.00
Vice-Mayor (elected)	1.00	1.00	1.00	1.00	1.00
Council Members (elected)	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
	5.00	5.00	5.00	5.00	5.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	32,589	32,805	32,589	35,194	32,400
121 - Social Security (FICA)	2,049	1,416	-	-	-
122 - Employee Group Insurance	76,806	73,462	86,632	92,838	94,116
124 - Worker's Compensation	271	164	271	271	271
SUBTOTAL	111,715	107,847	119,492	128,303	126,787

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	63,393	24,162	-	87,555	52.52%
527 - WATER SERVICE	31,697	8,272	-	39,969	23.98%
567 - SEWER SERVICE	31,697	7,472	-	39,169	23.50%
GRAND TOTAL	126,787	39,906	-	166,693	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 63 - CITY COUNCIL

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	111,715	107,847	119,492	128,303	126,787
OPERATIONS & MAINTENANCE	44,651	43,524	52,687	35,380	39,906
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	156,366	151,371	172,179	163,683	166,693

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
209 - Legal Services	1,338	-	-	-	-
212 - Governmental Purposes	1,520	213	10,223	530	1,500
222 - Subscriptions and Memberships	3,000	-	981	1,240	1,500
226 - Training	350	3,074	2,250	1,400	3,000
234 - Electricity and Gas	6,265	7,117	7,786	6,955	7,240
236 - Water	402	434	465	528	123
248 - Telecommunications	430	293	835	416	490
250 - Postage	39	86	8	10	20
258 - Travel, Lodging & Meals	8,071	4,575	8,061	6,400	4,600
259 - Professional Development	5,245	4,866	4,740	6,070	6,600
271 - ISF - Information Technology Allocation	2,805	5,555	4,631	5,099	4,644
294 - ISF - Bldg Maint Allocation	11,916	12,282	7,896	3,042	5,915
299 - Contract Services	-	-	-	-	-
301 - Office Supplies	365	337	367	225	900
307 - Duplicating Supplies	1,465	4,124	3,359	2,500	2,340
420 - Public Liability Insurance	1,440	568	1,085	965	1,034
SUBTOTAL	44,651	43,524	52,687	35,380	39,906

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 65 - CITY MANAGER

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
*City Manager	<u>1.00</u>	<u>0.72</u>	<u>0.82</u>	<u>0.82</u>	<u>0.82</u>
FULL TIME EQUIVALENT'S	1.00	0.72	0.82	0.82	0.82

* Remainder budgeted to:
City Manager: Dept. 58 - 15%, Dept. 59 -3%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	-18,804	119,594	135,623	137,566	137,480
111 - Overtime	-	-	-	-	-
121 - Social Security (FICA)	6,336	7,214	8,294	8,959	10,976
122 - Employee Group Insurance	9,625	13,363	20,082	22,930	21,551
123 - Retirement Plan Charges	26,803	41,380	51,055	58,796	54,724
124 - Worker's Compensation	4,460	3,675	5,612	7,657	6,432
199 - Automobile Allowance	3,278	5,863	5,357	6,000	6,000
SUBTOTAL	31,698	191,089	226,023	241,908	237,163

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	118,581	24,764	-	143,345	47.07%
527 - WATER SERVICE	59,291	21,311	-	80,602	26.47%
567 - SEWER SERVICE	59,291	21,311	-	80,602	26.47%
GRAND TOTAL	237,163	67,386	-	304,549	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 65 - CITY MANAGER

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 15-16</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	31,698	191,089	226,023	241,908	237,163
OPERATIONS & MAINTENANCE	45,746	58,774	75,158	73,156	67,386
CAPITAL OUTLAY	4,141	-	-	-	-
GRAND TOTAL	81,585	249,863	301,181	315,064	304,549

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
222 - Subscriptions & Memberships	-	-	-	200	310
226 - Training	671	1,151	550	675	750
234 - Electricity and Gas	1,397	1,591	1,692	1,461	1,530
236 - Water	72	78	84	95	117
248 - Telecommunications	687	594	687	673	800
250 - Postage	214	28	10	30	30
258 - Travel, Lodging & Meals	1,639	1,135	1,088	691	1,200
259 - Professional Development	-	641	900	1,160	900
260 - Advertising	351	-	-	-	-
271 - ISF - Information Technology Allocation	15,809	31,309	45,044	54,717	37,568
294 - ISF - Bldg Maint Allocation	4,665	4,806	7,338	10,407	13,761
299 - Contract Services	16,247	16,158	16,152	1,000	7,740
301 - Office Supplies	461	202	263	175	500
307 - Duplicating Supplies	2,194	330	1,350	232	270
420 - Public Liability Insurance	1,339	751	-	1,640	1,910
SUBTOTAL	45,746	58,774	75,158	73,156	67,386

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
503 - Furniture and Furnishings	4,141	-	-	-	-
SUBTOTAL	4,141	-	-	-	-

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 66 - HUMAN RESOURCES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Director of Human Resources	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	0.00	1.00	1.00	1.00	1.00
Human Resources Assistant (Confidential)	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL TIME EQUIVALENTS	3.00	3.00	3.00	3.00	3.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	181,485	239,097	239,275	196,386	248,448
111 - Overtime	1,799	185	148	994	-
120 - Unemployment Insurance	-	564	-	-	-
121 - Social Security (FICA)	14,994	18,742	17,839	14,984	19,007
122 - Employee Group Insurance	35,760	42,973	37,810	20,640	45,037
123 - Retirement Plan Charges	59,174	73,865	77,604	76,831	94,759
124 - Worker's Compensation	2,581	1,812	2,253	2,933	2,464
SUBTOTAL	295,793	377,238	374,929	312,768	409,715

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	204,857	176,529	-	381,386	53.55%
527 - WATER SERVICE	102,429	56,585	-	159,014	22.33%
567 - SEWER SERVICE	102,429	56,746	-	159,175	22.35%
682 - RISK MANAGEMENT - LIABILITY	-	12,600	-	12,600	1.77%
GRAND TOTAL	409,715	302,460	-	712,175	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 66 - HUMAN RESOURCES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	295,793	377,238	374,929	312,768	409,715
OPERATIONS & MAINTENANCE	273,157	248,594	254,820	375,697	302,460
CAPITAL OUTLAY	574	-	-	-	-
GRAND TOTAL	569,524	625,832	629,749	688,465	712,175

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
205 - Medical Services	9,217	16683	12,271	7,000	7,000
207 - Technical Personnel Services	-	-	-	-	-
213 - Expert and Consultant Services	188,197	153622	146,558	244,630	166,500
217 - Investigative Services	800	843	831	822	650
222 - Subscriptions & Memberships	5,451	5699	4,524	10,353	5,647
226 - Training	2,655	5946	677	3,000	38,263
230 - Printing and Binding	96	88	-	200	200
234 - Electricity and Gas	1,031	1207	1,324	1,247	1,210
236 - Water	72	78	84	95	117
248 - Telecommunications	1,100	1016	1,111	1,092	1,230
250 - Postage	204	358	217	320	320
258 - Travel, Lodging & Meals	1,212	2812	1,964	3,164	6,840
259 - Professional Development	-	225	-	1,800	900
260 - Advertising	409	-	-	440	1,000
263 - Employee Safety Program	12,600	12600	11,550	14,040	13,000
271 - ISF - Information Technology Allocation	8,517	16867	12,209	10,383	13,847
294 - ISF - Bldg Maint Allocation	5,769	5943	6,288	10,407	13,761
299 - Contract Services	28,624	17253	48,081	60,273	25,035
301 - Office Supplies	894	735	1,229	775	1,000
307 - Duplicating Supplies	2,239	2128	1,758	1,556	1,440
399 - Materials and Supplies	1,002	2749	444	900	780
420 - Public Liability Insurance	3,068	1742	3,700	3,200	3,720
SUBTOTAL	273,157	248,594	254,820	375,697	302,460

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
502 - Computer Equipment	-	-	-	-	-
590 - Depreciation Expense	574	-	-	-	-
SUBTOTAL	574	-	-	-	-

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 67 - CITY CLERK

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
*City Clerk	<u>0.80</u>	<u>0.80</u>	<u>0.80</u>	<u>0.80</u>	<u>0.80</u>
FULL TIME EQUIVALENTS	0.80	0.80	0.80	0.80	0.80

*Remainder budgeted to: Dept. 58 - 10%, Dept 59 - 10%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	1,049	33774	68,631	71,207	85,509
111 - Overtime	-	-	-	-	-
121 - Social Security (FICA)	5,172	2389	5,065	5,441	6,541
122 - Employee Group Insurance	15,028	7339	9,684	5,849	8,538
123 - Retirement Plan Charges	26,183	10305	25,328	28,855	32,613
124 - Worker's Compensation	768	539	636	916	807
SUBTOTAL	48,200	54,346	109,344	112,268	134,008

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	134,008	44,529	-	178,537	100.00%
GRAND TOTAL	134,008	44,529	-	178,537	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 67 - CITY CLERK

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	48,200	54,346	109,344	112,268	134,008
OPERATIONS & MAINTENANCE	17,332	83,608	13,177	18,629	44,529
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	65,532	137,954	122,521	130,897	178,537

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
219 - Election Services & Materials	625	30,774	-	3,128	30,200
222 - Subscriptions & Memberships	2,130	4,133	2,526	2,725	4,555
226 - Training	1,100	800	1,115	3,315	1,100
234 - Electricity and Gas	141	211	290	265	280
250 - Postage	57	139	11	30	30
258 - Travel, Lodging & Meals	1,020	400	1,064	1,607	500
259 - Professional Development	318	750	750	350	750
260 - Advertising	1,064	1,014	1,531	765	700
271 - ISF - Information Technology Allocation	2,805	5,555	4,631	5,099	4,644
299 - Contract Services	6,439	38,391	50	100	100
301 - Office Supplies	154	614	281	175	300
307 - Duplicating Supplies	660	440	48	400	530
420 - Public Liability Insurance	819	387	880	670	840
SUBTOTAL	17,332	83,608	13,177	18,629	44,529

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 70 - BUILDING SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Building Permit Technician	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL TIME EQUIVALENTS	1.00	1.00	1.00	1.00	1.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	43,904	45,657	45,648	43,694	44,880
111 - Overtime	-	-	2,492	2,000	2,000
121 - Social Security (FICA)	4,008	4,121	3,933	3,404	3,586
122 - Employee Group Insurance	17,126	17,217	17,903	14,029	18,840
123 - Retirement Plan Charges	13,681	14,690	16,370	17,832	17,117
124 - Worker's Compensation	492	345	408	530	445
SUBTOTAL	79,211	82,030	86,754	81,489	86,868

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	86,868	295,858	-	382,726	100.00%
GRAND TOTAL	86,868	295,858	-	382,726	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 70 - BUILDING SERVICES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	79,211	82,030	86,754	81,489	86,868
OPERATIONS & MAINTENANCE	137,416	135,991	122,251	193,894	295,858
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	216,627	218,021	209,005	275,383	382,726

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
222 - Subscriptions and Memberships	-	-	-	-	-
224 - Certification	485	-	-	-	700
226 - Training	40	-	-	100	200
234 - Electricity and Gas	671	640	768	731	770
236 - Water	113	122	131	149	117
248 - Telecommunications	607	512	605	592	690
250 - Postage	114	240	176	125	90
258 - Travel, Lodging & Meals	244	-	-	-	-
271 - ISF - Information Technology Allocation	3,111	6,161	5,095	5,518	1,170
294 - ISF - Bldg Maint Allocation	2,907	2,995	2,914	8,509	12,356
299 - Contract Services	126,604	123,390	108,388	175,000	275,915
301 - Office Supplies	577	382	1,921	1,000	1,000
307 - Duplicating Supplies	745	597	653	550	590
420 - Public Liability Insurance	1,198	952	1,600	1,620	2,260
SUBTOTAL	137,416	135,991	122,251	193,894	295,858

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 73 - FINANCE

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
City Treasurer (Elected)	0.00	1.00	1.00	1.00	1.00
Director of Finance/Deputy City Manager	0.64	0.00	0.00	0.00	0.00
*Director of Finance	0.00	0.64	0.82	0.82	0.82
**Deputy Finance Director	1.00	0.00	0.00	0.00	0.00
Revenue & Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Secretary (Confidential)	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	2.00	2.00	2.00	2.00
Senior Account Clerk (Confidential)	2.00	2.00	1.00	1.00	1.00
Account Clerk I/II (Confidential)	1.00	0.00	0.00	0.00	1.00
Account Clerk I/II	5.00	5.00	6.00	6.00	5.00
FULL TIME EQUIVALENTS	12.64	12.64	12.82	12.82	12.82

*Remainder budgeted to:

Director of Finance: Dept. 58 - 15%, Dept. 59 - 3%

** Deputy Finance Director Unfunded

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	540,889	576,836	614,099	520,203	653,705
111 - Overtime	820	1,284	3,614	4,034	6,000
117 - Temporary Employee Salaries	-	-	-	-	-
120 - Unemployment Insurance	-	-	955	-	-
121 - Social Security (FICA)	56,505	52,252	49,587	45,890	50,693
122 - Employee Group Insurance	185,724	178,848	217,682	240,178	268,725
123 - Retirement Plan Charges	175,845	155,881	183,117	211,477	225,941
124 - Worker's Compensation	6,868	4,483	5,604	7,376	6,373
199 - Auto Allowance	2,481	3,017	2,928	2,952	2,952

SUBTOTAL	969,132	972,601	1,077,586	1,032,110	1,214,389
-----------------	---------	---------	-----------	-----------	-----------

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	404,877	174,408	-	579,285	34.12%
273 - STANCOG LOCAL TRANSPORTATION	-	5,600	-	5,600	0.33%
527 - WATER SERVICE	404,756	149,944	-	554,700	32.67%
567 - SEWER SERVICE	404,756	149,945	-	554,701	32.67%
571 - STANCOG - DIAL A RIDE	-	3,500	-	3,500	0.21%
GRAND TOTAL	1,214,389	483,397	-	1,697,786	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 73 - FINANCE

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	969,132	972,601	1,077,586	1,032,110	1,214,389
OPERATIONS & MAINTENANCE	389,540	438,530	446,240	456,027	483,397
CAPITAL OUTLAY	13,500	-	-	-	-
GRAND TOTAL	1,372,172	1,411,131	1,523,826	1,488,137	1,697,786

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
201 - Accounting and Auditing Services	123,098	133,584	138,252	138,795	143,370
222 - Subscriptions & Memberships	711	744	828	760	1,080
226 - Training	3,228	2,445	1,593	8,170	9,900
230 - Printing and Binding	12,210	11,475	12,015	9,220	15,885
234 - Electricity and Gas	3,276	3,841	4,230	4,088	3,840
236 - Water	333	360	387	447	234
248 - Telecommunications	3,648	3,369	3,716	3,597	4,170
250 - Postage	72,281	68,423	64,064	61,281	63,660
258 - Travel, Lodging & Meals	3,573	3,768	281	6,470	8,205
259 - Professional Development	-	1,494	805	995	900
271 - ISF - Information Technology Allocation	34,323	67,971	50,265	52,080	41,099
281 - R & M - Mechanical Office Equip	1,014	1,209	-	100	600
294 - ISF - Bldg Maint Allocation	22,065	22,737	33,567	20,166	27,523
299 - Contract Services	93,469	102,602	121,947	131,566	143,296
301 - Office Supplies	3,789	5,136	3,678	6,750	6,750
307 - Duplicating Supplies	3,579	4,098	2,667	2,668	2,880
399 - Materials and Supplies	-	345	-	-	-
420 - Public Liability Insurance	8,937	5,099	8,060	8,805	10,005
660 - Special Payments	6	(170)	-115	69	-
SUBTOTAL	389,540	438,530	446,240	456,027	483,397

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
502 - Computer Equipment	13,500	-	-	-	-
SUBTOTAL	13,500	-	-	-	-

CITY OF CERES
2018-19 ANNUAL BUDGET

DEPT. 75 - PLANNING SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>14-15</u>	<u>APPROVED</u> <u>15-16</u>	<u>APPROVED</u> <u>16-17</u>	<u>APPROVED</u> <u>17-18</u>	<u>APPROVED</u> <u>18-19</u>
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	0.00	0.00	0.00	0.00
Administrative Secretary	0.00	1.00	1.00	1.00	1.00
Senior Planner	0.00	0.00	0.00	0.00	1.00
FULL TIME EQUIVALENTS	3.00	3.00	3.00	3.00	3.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>14-15</u>	<u>ACTUAL</u> <u>15-16</u>	<u>ACTUAL</u> <u>16-17</u>	<u>ESTIMATED</u> <u>17-18</u>	<u>ADOPTED</u> <u>18-19</u>
110 - Salaries and Wages	196,151	214,576	249,448	249,332	258,480
111 - Overtime	14,019	2,074	3,492	2,830	2,500
121 - Social Security (FICA)	18,557	17,003	19,221	18,596	19,965
122 - Employee Group Insurance	43,551	38,680	37,755	27,469	33,480
123 - Retirement Plan Charges	66,329	64,654	86,907	99,253	98,583
124 - Worker's Compensation	2,412	1,776	2,170	2,936	2,539
SUBTOTAL	341,019	338,763	398,993	400,416	415,547

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	282,357	75,730	-	358,087	65.72%
527 - WATER SERVICE	66,595	26,802	-	93,397	17.14%
567 - SEWER SERVICE	66,595	26,802	-	93,397	17.14%
GRAND TOTAL	415,547	129,334	-	544,881	100.00%

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 75 - PLANNING SERVICES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
PERSONNEL SERVICES	341,019	338,763	398,993	400,416	415,547
OPERATIONS & MAINTENANCE	54,022	70,249	67,342	112,496	129,334
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	395,041	409,012	466,335	512,912	544,881

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
202 - Personnel Contracts and Services	4,560	4,800	4,800	4,800	4,800
222 - Subscriptions & Memberships	204	-	-	-	-
226 - Training	3,285	3,280	150	1,500	4,905
230 - Printing and Binding	-	-	-	765	765
234 - Electricity and Gas	2,469	2,429	2,713	2,704	2,720
236 - Water	242	262	279	319	234
248 - Telecommunications	2,178	2,041	2,198	2,104	2,450
250 - Postage	710	1,356	1,521	1,200	1,210
258 - Travel, Lodging & Meals	4,163	2,996	1,269	2,000	3,940
259 - Professional Development	199	784	724	200	900
260 - Advertising	2,902	2,353	2,783	2,500	3,000
268 - ISF - Fleet Allocation	198	930	3,609	3,195	3,504
271 - ISF - Information Technology Allocation	9,333	18,483	15,451	20,813	19,809
294 - ISF - Bldg Maint Allocation	13,288	13,692	12,999	17,018	24,712
299 - Contract Services	4,065	11,301	11,278	45,568	45,915
301 - Office Supplies	1,113	1,050	1,994	1,800	2,000
307 - Duplicating Supplies	2,195	2,904	2,779	3,100	4,950
399 - Materials and Supplies	-	15	-	-	-
420 - Public Liability Insurance	2,918	1,573	2,795	2,910	3,520
SUBTOTAL	54,022	70,249	67,342	112,496	129,334

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 14-15</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
511 - Automotive Equipment	-	-	-	-	-
SUBTOTAL	-	-	-	-	-

CITY OF CERES
2018-19 ANNUAL BUDGET
DEPT. 95 - CIP and DEBT SERVICE

<u>BUDGET SUMMARY</u>				
<u>DESCRIPTION</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
CAPITAL IMPROVEMENT PROGRAM	13,327,579	6,755,847	17,049,652	12,649,537
DEBT SERVICE	4,475,023	4,550,055	3,543,172	3,565,292
GRAND TOTAL	17,802,602	11,305,902	20,592,824	16,214,829

<u>DEBT SERVICE</u>				
<u>DESCRIPTION</u>	<u>ACTUAL 15-16</u>	<u>ACTUAL 16-17</u>	<u>ESTIMATED 17-18</u>	<u>ADOPTED 18-19</u>
0435 - Trustee Redemptions	549,163	537,762	525,963	513,563
0438 - Amortize Bond Costs/Discounts	12,590	9,334	-	-
0590 - Depreciation Expense	1,289,486	1,183,361	-	-
5993 - EDA Drought Loan	9,660	(6,980)	-	-
5994 - ERCDC LED Street Light Loan	118,979	118,979	119,000	118,979
7426 - 2000 Tax Allocation Bond-SCRC	110,300	107,730	109,904	111,745
7429 - 2003 Tax Allocation Bond-CRA	-	-	-	-
7430 - 2006 Tax Allocation Bond-CRA	2,083,752	2,158,494	2,196,280	2,226,930
7433 - 2015 Tax Allocation Bond-CRA	301,093	441,375	592,025	594,075
7435 - Sewer Service Repayment	-	-	-	-
7440 - Water Repayment Agreement	-	-	-	-
SUBTOTAL	4,475,023	4,550,055	3,543,172	3,565,292

<u>FUND BREAKDOWN</u>	<u>DEBT SERVICE</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	0	25,000	25,000	0.15%
248 - LOWER RIVERBLUFF- PH I	-	-	-	0.00%
251 - STREET EXPANSION	-	-	-	0.00%
253 - NEIGHBORHOOD PARK FEES	-	550,000	550,000	3.39%
255 - STATE GAS TAX	118,979	-	118,979	0.73%
268 - FEDERAL TRANSPORTATION FUNDIN	-	672,537	672,537	4.15%
271 - MEASURE L	-	1,650,000	1,650,000	10.18%
273 - STANCOG LOCAL TRANSPORTATION	-	-	-	0.00%
291 - CDBG 12-13 IMPROVEMENTS	-	235,000	235,000	1.45%
297 - RECREATION FACILITY DEVELOPMN	-	15,000	15,000	0.09%
346 - SCRC BOND DEBT SERVICE	111,745	-	111,745	0.69%
347 - CRA BOND DEBT SERVICE	2,821,005	-	2,821,005	17.40%
499 - PUBLIC FACILITY FEES	-	440,000	440,000	2.71%
527 - WATER SERVICE	187,775	5,710,000	5,897,775	36.37%
540 - WATER SUPPLY/EXTENSION	-	-	-	0.00%
550 - SEWER MAIN LINE CONSTRUCTION	-	-	-	0.00%
567 - SEWER SERVICE	325,788	3,302,000	3,627,788	22.37%
571- STANCOG DIAL-A-RIDE	-	50,000	50,000	0.31%
737 - WESTPOINTE ASSMT DIST-DEBT SERV	-	-	-	0.00%
TOTAL	3,565,292	12,649,537	16,214,829	100.00%

EXHIBIT "A"
City of Ceres CIP Budget
Fiscal Year 2018/2019

100.95.1760.0	SECURITY IMROVEMENTS	15,000
100.95.1761.0	CITY WIDE TRAFFIC SPEED STUDY	10,000
253.95.1703.0	LIONS PARK DESIGN	250,000
253.95.1704.0	EASTGATE PARK DESIGN	250,000
253.95.1705.0	PARK IMPROVEMENTS	50,000
268.95.1758.0	ATP ROUNDABOUT EL CAMINO/PINE	76,758
268.95.1764.0	TRAFFIC SIGNAL TIMING OPTIMAZATION	95,779
268.95.1511.0	ROUNDABOUT DESIGN PROJ	500,000
271.95.1531.0	SERVICE RD OVERLAY PH 2	20,000
271.95.1605.0	SERVICE RD OVERLAY-PH I	15,000
271.95.1606.0	ITS SIGNAL SYNCH-PH III	10,000
271.95.1607.0	TRAFFIC SIGNAL-MORGAN/SRVC RD	20,000
271.95.1609.0	ITS SIGNAL SYNCH-PH IV	15,000
271.95.1706.0	ATP SRTS-WHITMORE CORRIDOR	230,000
271.95.1707.0	BLAKER RD OVERLAY-PH I	15,000
271.95.1718.0	CITYWIDE IMPR PED HEAD CNT/PUSH BUTTONS	10,000
271.95.1746.0	VARIOUS STREET PROJECTS	895,000
271.95.1755.0	CITYWIDE BIKE/PED IMPROVEMENTS	130,000
271.95.1756.0	TRAFFIC SIGNAL UPGRADE/MAINT	260,000
271.95.1758.0	ATP ROUNDABOUT EL CAMINO/PINE	20,000
271.95.1764.0	TRAFFIC SIGNAL TIMING OPTIMIZATION	10,000
291.95.1757.0	CDBG PROJECTS	235,000
297.95.1754.0	PARKS AUTO GATE	15,000
499.95.1307.0	GENERATOR UPGRADE PROJECT	35,000
499.95.1722.0	PD FACILITY DESIGN/OFFICE & LOBBY	130,000
499.95.1759.0	PD COMMUNICATION TOWER	105,000
499.95.1760.0	SECURITY IMROVEMENTS	90,000
499.95.1763.0	PFF UPDATE	80,000
527.95.1326.0	RIVER BLUFF TANK DESIGN/ENVIRON	500,000
527.95.1328.0	WELL 21 SITE IMPROVEMENTS	120,000
527.95.1526.0	SCADA SYSTEM IMPROVEMENTS	50,000
527.95.1621.0	WATER CONSERVATION EFFORTS	100,000
527.95.1706.0	ATP SRTS-WHITMORE CORRIDOR	40,000
527.95.1738.0	ANNUAL WELL REHAB 17-18	100,000

527.95.1739.0	SYSTEM IMPROVEMENTS	1,000,000
527.95.1751.0	WELLHEAD TRMNT 28 & 38	1,500,000
527.95.1752.0	WELLHEAD TRMNT 18-19	2,300,000
567.95.1706.0	ATP SRTS-WHITMORE CORRIDOR	80,000
567.95.1726.0	PLANT UPGRADES	400,000
567.95.1730.0	SAND FILTER LIFT STATION	1,000,000
567.95.1731.0	EXPORT PIPE LINE MAINTENANCE	500,000
567.95.1753.0	SYSTEM IMPR REHAB, RPLC INSTALL	500,000
567.95.1762.0	ANNUAL SEWER REHAB	250,000
567.95.4028.0	WALGREENS LIFT STATION	572,000
571.95.1749.0	ACE STATION IMPROVEMENTS	50,000
		<u>12,649,537</u>

GLOSSARY OF BUDGET TERMS

ALLOCATED COSTS - The City of Ceres allocates the cost of electricity, gas, water, telecommunications, postage, building maintenance and duplicating supplies based on an analysis of square footage, usage and equipment.

APPROPRIATION - A specific amount of money authorized by the City Council for the expenditure of a designated amount of public funds for a specific purpose.

ASSESSMENT DISTRICT - Per Government Code, an area of the City in which the residents pay an annual assessment for a service that specifically benefits them. The City of Ceres has three assessment districts, Westpointe, Landscape & Lighting, and Community Facilities District.

AUDIT - Prepared by an independent certified accountant (CPA), the primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with generally accepted accounting principles.

BALANCED BUDGET - A budget in which planned expenditures do not exceed planned funds available.

BOND - a written promise to pay a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET - An annual financial plan that identifies revenues, types and levels of services to be provided, and the amount of funds that can be spent. The Ceres Operating Budget encompasses one fiscal year, as does the Capital Improvement Program.

CAPITAL IMPROVEMENT PROGRAM - A plan for capital expenditures to be incurred each year over a fixed period of years to meet the need for buildings, equipment and improvements, with an individual value of \$5,000 or more. It sets forth each project or other contemplated expenditure in which the City is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

CAPITAL OUTLAY (fixed assets) - Other than buildings, equipment and improvements with a useful life of more than one year, such as computer equipment, and office furniture, which are part of the operating budget.

CONTINGENCY - A budgeted reserve set aside for unanticipated expenditures. Council authorization is required to transfer the necessary amount to the appropriate expenditure account.

GLOSSARY OF BUDGET TERMS, continued

DEPARTMENT - The highest organizational unit that is responsible for managing divisions within a functional area.

DEPARTMENTAL OBJECTIVES - A description of the department's activities and function.

DIVISION - An organizational unit that provides a specific service within a department.

ENTERPRISE FUND - A type of fund established to account for the total costs of governmental facilities and services that are operated in a manner similar to private enterprise. These programs are entirely or predominately self supporting. The City has three Enterprise Funds, water, sewer and dial-a-ride.

FISCAL YEAR - The beginning and ending period for recording financial transactions. The City has specified July 1 through June 30 as its fiscal year.

FUND - An accounting entity that records all financial transactions for specific activities or government functions. The four generic fund types used by the City are: General, Special Revenue, Enterprise and Internal Service.

FUND BALANCE - The excess of the assets of an expendable fund over its liabilities and reserves, similar to equity. This is not necessarily the cash balance.

GENERAL FUND - The primary fund of the City, used to account for all revenues and expenditures traditionally associated with city government and not legally restricted as to use. The biggest expenditure of the General Fund is the Public Safety Department.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements for an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines for general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

GRANT FUNDS - Money received from another government such as the State or Federal Government restricted to a specific purpose.

INFRASTRUCTURE - A substructure or underlying foundation on which the continuance or growth of the community depends, such as streets, roads, transportation systems, etc.

GLOSSARY OF BUDGET TERMS, continued

INTERNAL SERVICE FUND - The City uses Internal Services Funds to account for services provided by one department to other departments on a cost reimbursement basis. We allocate the cost of Liability Insurance, Workers Compensation Insurance, Building Maintenance, Vehicle Maintenance and Replacement back to the departments based on usage, square footage or personnel costs.

INVESTMENT POLICY - Government code requires the Treasurer to submit an investment policy to the Council. The policy provides guidelines for the prudent investment of the City's temporary idle cash.

LINE-ITEM BUDGET - A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category.

MODIFIED ACCRUAL - Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Expenditures are recorded when the related fund liability is incurred. The City uses a modified accrual basis of accounting.

OPERATING BUDGET - The portion of the budget that pertains to daily operations providing basic governmental services.

PROPOSITION 4 - GANN INITIATIVE LIMIT - The City is required, under Article XIII.B of the State Constitution to limit appropriation from the proceeds of taxes. The annual appropriation limit is based on data received from the State, including various growth measures such as population, CPI, and nonresidential construction changes.

RESERVE - An account used to indicate a portion of fund balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

MAJOR REVENUE SOURCES

PROPERTY TAX - Property Tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (movable property) located within the City. Property is appraised at the 1975-76 base year value and is adjusted each year after 1975 by a 2% inflation factor. When property changes ownership, it is reassessed at current market value. Proposition 13 limited the property tax to 1% of assessed valuation. The County collects the tax and remits to the City when the tax is due. The City is on the Teeter Plan and receives three payments from the County each year, based on the property tax roll, not collections. The State has been shifting property tax to the schools since the 1992-93 fiscal year.

SALES AND USE TAX - Sales and use tax is imposed on retailers for the privilege of selling at retail, within the City limits. The tax is based on the sales price of any taxable transaction of tangible personal property. Leases are considered a continuing sale or use and are subject to taxation. The State Board of Equalization collects sales tax for cities and counties. Under an agreement with the County of Stanislaus, Ceres receives 0.95% of its local 1% share, and the County gets the remaining 0.05%. In 2003, the legislature suspended ¼ cent of the City's basic 1% until the state's fiscal recovery bonds are repaid. The state has agreed to backfill this revenue with ERAF property tax funds. The City will receive two equal backfill payments in January and May, based on the previous year City sales tax collections. In January of the following year, the state will make a clean-up payment to backfill the difference between actual sales tax revenue received and the actual collections.

UTILITY USERS TAX - Utility Users Tax is imposed on the consumer of natural gas, cable television, electric, and telephone services. The municipal excise tax is collected by the utility as part of the regular utility billing procedure and remitted to the City. The rate went down from 5% of the utility bill to 3% August 1, 1998. One third of the tax was used to pay for a Certificate of Participation for the police building. The debt service had the last payment in August 2000.

TRANSIENT OCCUPANCY TAX - Transient Occupancy Tax is imposed on the occupancy of a room or rooms in a hotel, motel or other lodging facility. The rate is 10% and the motel owner collects and remits the tax to the City. The City has two motels, Howard Johnson Express Inn and Microtel Inn.

TRANSFER TAX - Transfer tax is imposed on the transfer of real property. The City and County each receive \$0.27½ per \$500 value exclusive of any lien or remaining encumbrance on the property. The County remits the tax to the City.

MOTOR VEHICLE IN-LIEU (VLF)- A special license fee is imposed annually by the State in lieu of local property taxes. The City receives an allocation from the State based on population. The current VLF rate is 2%. Over the past several years, the Legislature has reduced the portion of the 2% rate paid by the taxpayer and made up the difference to cities and counties through a backfill of state general funds. The City will receive two equal backfill payments in January and May in the form of increased allocations of property tax.

FRANCHISES - Franchise Fees are imposed on natural gas (5%), solid waste collection (10.5%), and cable television (5%) companies for the privilege of using City rights-of-way for profit. The fees are collected by the companies and remitted to the City.

BUSINESS LICENSE TAX - Business license tax is a type of excise tax imposed on businesses for the privilege of conducting business within the City. The tax is based on gross receipts or a flat rate depending on the type of business. Licenses are issued annually and taxes are paid quarterly.

PERMIT FEES - The City engages in certain regulatory activities in the interest of the overall community. The City charges user permit fees as a means of recovering the cost of benefit services for specific users. Examples of permit fees are building, plumbing, electrical, encroachment, fireworks booths and transportation.

INTEREST - Funds not needed for immediate use are invested in Local Agency Investment Fund (LAIF), Treasury Notes, Agency Notes or Corporate Notes. The City uses a pooled cash investment strategy. Interest earnings on pooled cash are allocated back to the contributing funds. The allocation is based on the respective cash balances at the end of the month.

HIGHWAY USERS TAX - The State allocates a portion of gasoline tax revenues to cities under four distinct funding categories. Revenue from this code section is apportioned as follows: section 2105 per gallon tax, section 2106 vehicle registration assessed valuation, section 2107 population. Expenditures from these three funding categories are restricted by the State for street purposes only. Section 2107.5 is apportioned based on population and expenditures are further restricted to engineering cost and administrative expense.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) - Funds are allocated by the Federal government to eligible local agencies for housing and community development purposes. Within general program guidelines to assure that federal program goals are being met, cities determine their own projects and priorities.

FEDERAL FUNDS - The Federal government passes through these funds to the City for transit and street related purposes. Revenue is requested for budgeted projects. Projects include medians, street overlay, curb gutter, and sidewalks

STANCOG - LOCAL TRANSPORTATION / DIAL-A-RIDE / NON-MOTORIZED - These funds are local transportation funds restricted to transit, street, pedestrian and bike purposes. Revenue is requested by project.

WATER SERVICE - The City provides water to the citizens. The rate is based on the cost to provide the water.

SEWER SERVICE - The City provides sewer service to the citizens. The rate is based on the cost to provide the service.

GARBAGE SERVICE - The City provides garbage collection service to the citizens. The rate is based on the cost to provide the service.