

City of Woodlake **ANNUAL BUDGET** **2017-2018**



A city with true western hospitality!

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General Fund Outlook:

This summary section presents the budget for the City of Woodlake's General Fund. The General Fund as presented is in balance. As such, the amount of budget expenditures is less than the total anticipated revenues, other resources available and inter-fund transfers for the fiscal year. The General Fund is used to account for money that is not legally, or by sound financial management, required to be accounted for in another fund. Major sources of City General Fund revenue include: sales and use tax; property and local taxes, including business license tax.

The Fiscal Year (FY) 2018 net budgeted expenditures for the General Fund are \$2,178,732. The FY 2018 budget is balanced in a prudent manner and is responsive to the City's current economic condition. Projected revenues of \$2,278,043 will be sufficient to support programmed expenditures and allow for the continued development of operating cash in the General Fund.

Economic Outlook:

The local economy slowly continues to improve. Some revenue trends continue to climb and development has increased. For FY 2018 a large development project in the north side of the City will add seventy residential units. The growth of City revenue, especially sales tax, property tax, and business license fees have seen an increase in FY 2017 and the same is expected for FY 2018. The City is cautiously optimistic that this trend will continue due to the construction of a single-family development and multiple business additions, including Rite Aid, Dollar General, Family Dollar and local shops. The only constant decline in General Fund revenues has been utility users tax. As residents continue to switch from land lines to cell phones and from electrical and gas units to more energy efficient solar units.

On the expenditure side, the City continues to operate conservatively and reduce expenditures where possible. Increases to retirement, health care costs and salaries as new minimum wage laws take effect have made it difficult for revenues to outpace expenditures and allow the City to create a General Fund reserve. It also makes it impossible for the City to offer increased services in public safety and add services like parks and recreation.

For FY 2018, the City will look to continue providing the same services it has provided while constructing a new Community Center that will serve seniors and youth programs. If the City is to look to add any new services or programs it must find new sources of revenues. While the current revenues cover current expenditures, it does not allow for the expanding of services or programs and does not allow for an appropriate General Fund reserve to be established. Overall, the City continues to improve its economic standing and City staff will continue to work diligently to ensure that the City of Woodlake is prepared fiscally for its future and that of its citizens.

City of Woodlake
Fund Balance Analysis
FY 2015/16

| | Audited Fund Balance 07/01/15 | Actual Revenues 2015/16 | Actual Expenditures 2015/16 | Audited Fund Balance 06/30/16 |
|---|--|-------------------------------|-----------------------------------|--|
| General Fund (001) | 305,148 | 2,660,477 | 2,568,115 | 397,509 |
| COPS Grant (005) | 54,863 | 124,971 | 99,600 | 80,234 |
| Gas Tax Fund (020) | - | 3,495,574 | 3,296,544 | 199,030 |
| TDA Fund - Transit (021) | 958,839 | 226,080 | 188,430 | 996,489 |
| TDA Fund - Streets (022) | 238,521 | 309,142 | 433,448 | 114,215 |
| Measure R (023) | - | 776,782 | 776,782 | - |
| STP (024) | - | - | - | - |
| Streets (025) | - | - | - | - |
| CDBG Fund (026) | 2,751 | 222,424 | 222,424 | 2,751 |
| CDBG Program Income Fund (086) | 173,640 | 40,554 | 212,724 | 1,471 |
| HOME Fund (027) | 1 | 145,872 | 145,873 | - |
| HOME Program Income (072) | 34,590 | 66,200 | 6,317 | 94,473 |
| CALHOME Program Income (073) | 160,028 | 3,622 | 20,898 | 142,751 |
| Lighting and Landscaping District (029) | 34,899 | 33,432 | 41,561 | 26,770 |
| Redevelopment ED (010-032) | 918,202 | 181,866 | 42,781 | 1,057,286 |
| Redevelopment Housing (011-033) | 3,733 | 42 | - | 3,775 |
| Redevelopment Property Fund (034) | 45,114 | - | - | 45,114 |
| Airport Fund (041) | (78,085) | 74,733 | 37,842 | (41,193) |
| Storm Water (060) | - | - | - | - |
| Refuse (061) | 170,204 | 688,322 | 651,596 | 206,930 |
| Sewer Fund (062) | 11,648,596 | 2,065,619 | 1,900,338 | 11,813,877 |
| Water Fund (063) | 2,231,629 | 889,243 | 855,977 | 2,264,895 |
| Capital Facilities Fund (080) | 88,852 | 10,801 | 11,772 | 87,880 |
| Totals | 16,991,525 | 12,015,755 | 11,513,023 | 17,494,258 |

City of Woodlake
Fund Balance Analysis
FY 2016/17

| | <i>Audited</i> Fund Balance 07/01/16 | Projected Revenues 2016/17 | Projected Expenditures 2016/17 | <i>Projected</i> Fund Balance 06/30/17 |
|---|---|----------------------------------|--------------------------------------|---|
| General Fund (001) | 397,509 | 2,311,438 | 2,040,834 | 668,113 |
| COPS Grant (005) | 80,234 | 100,350 | 99,600 | 80,984 |
| Gas Tax Fund (020) | 199,030 | 823,423 | 507,909 | 514,544 |
| TDA Fund - Transit (021) | 996,489 | 135,225 | 136,539 | 995,176 |
| TDA Fund - Streets (022) | 114,215 | 289,403 | 205,809 | 197,809 |
| Measure R (023) | - | 1,692,500 | 1,692,500 | - |
| STP (024) | - | - | - | - |
| Streets (025) | - | - | - | - |
| CDBG Fund (026) | 2,751 | 135,346 | 138,097 | (0) |
| CDBG Program Income Fund (086) | 1,471 | 28,500 | - | 29,971 |
| HOME Fund (027) | - | 54,663 | 54,663 | - |
| HOME Program Income (072) | 94,473 | 39,219 | 7,294 | 126,398 |
| CALHOME Program Income (073) | 142,751 | 8,198 | 1,000 | 149,949 |
| Lighting and Landscaping District (029) | 26,770 | 34,900 | 37,650 | 24,020 |
| Redevelopment ED (010-032) | 1,057,286 | 40,600 | 129,887 | 967,999 |
| Redevelopment Housing (011-033) | 3,775 | 3,197 | - | 6,972 |
| Redevelopment Property Fund (034) | 45,114 | - | 45,114 | - |
| Airport Fund (041) | (41,193) | 151,000 | 125,727 | (15,920) |
| Storm Water (060) | - | - | - | - |
| Refuse (061) | 206,930 | 827,499 | 689,100 | 345,329 |
| Sewer Fund (062) | 11,813,877 | 2,038,057 | 1,894,247 | 11,957,687 |
| Water Fund (063) | 2,264,895 | 1,956,180 | 2,371,155 | 1,849,920 |
| Capital Facilities Fund (080) | 87,880 | 11,100 | 15,000 | 83,980 |
| Totals | 17,494,258 | 10,680,798 | 10,192,125 | 17,982,930 |

City of Woodlake
Fund Balance Analysis
FY 2017/18

| | Budgetary Fund Balance 07/01/17 | Estimated Revenues 2017/18 | Estimated Expenditures 2017/18 | Budgetary Fund Balance 06/30/18 |
|---|---------------------------------------|----------------------------------|--------------------------------------|---------------------------------------|
| General Fund (001) | 668,113 | 2,278,043 | 2,178,732 | 767,424 |
| COPS Grant (005) | 80,984 | 100,350 | 99,600 | 81,734 |
| Gas Tax Fund (020) | 514,544 | 159,025 | 105,000 | 568,569 |
| TDA Fund - Transit (021) | 995,176 | 135,410 | 135,410 | 995,175 |
| TDA Fund - Streets (022) | 197,809 | 300,500 | 172,107 | 326,202 |
| Measure R (023) | - | 505,000 | 505,000 | - |
| STP (024) | - | 78,025 | 20,000 | 58,025 |
| Streets (025) | - | 1,360,000 | 1,360,000 | - |
| CDBG Fund (026) | - | 550,000 | 550,000 | - |
| CDBG Program Income Fund (086) | 29,971 | 23,500 | - | 53,471 |
| HOME Fund (027) | - | 100,000 | 100,000 | - |
| HOME Program Income (072) | 126,398 | 6,175 | 1,000 | 131,573 |
| CALHOME Program Income (073) | 149,949 | 1,500 | 1,000 | 150,449 |
| Lighting and Landscaping District (029) | 24,020 | 34,900 | 33,168 | 25,752 |
| Redevelopment ED (010-032) | 967,999 | 40,500 | 60,642 | 947,857 |
| Redevelopment Housing (011-033) | 6,972 | 40 | - | 7,012 |
| Redevelopment Property Fund (034) | - | - | - | - |
| Airport Fund (041) | (15,920) | 74,000 | 34,244 | 23,836 |
| Storm Water (060) | - | 627,070 | 624,920 | 2,150 |
| Refuse (061) | 345,329 | 708,000 | 676,144 | 377,185 |
| Sewer Fund (062) | 11,957,687 | 2,002,000 | 1,912,161 | 12,047,526 |
| Water Fund (063) | 1,849,920 | 1,624,000 | 1,434,670 | 2,039,249 |
| Capital Facilities Fund (080) | 83,980 | 5,100 | 5,000 | 84,080 |
| Totals | 17,982,930 | 10,713,138 | 10,008,798 | 18,687,270 |

City of Woodlake
Fund Balance Analysis
FY 2017/18

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City of Woodlake
Revenue Summary
FY 2017-18

| Fund | Actual 2015/16 | Projected Revenues 2016/17 | Budget 2017/18 |
|---|-------------------|----------------------------------|-------------------|
| General Fund (001) | 2,660,477 | 2,311,438 | 2,278,043 |
| COPS Grant (005) | 124,971 | 100,350 | 100,350 |
| Gas Tax Fund (020) | 3,495,574 | 823,423 | 159,025 |
| TDA Fund - Transit (021) | 226,080 | 135,225 | 135,410 |
| TDA Fund - Streets (022) | 309,142 | 289,403 | 300,500 |
| Measure R (023) | 776,782 | 1,692,500 | 505,000 |
| STP (024) | - | - | 78,025 |
| Streets (025) | - | - | 1,360,000 |
| CDBG Fund (026) | 222,424 | 135,346 | 550,000 |
| CDBG Program Income Fund (086) | 40,554 | 28,500 | 23,500 |
| HOME Fund (027) | 145,872 | 54,663 | 100,000 |
| HOME Program Income (072) | 66,200 | 39,219 | 6,175 |
| CALHOME Program Income (073) | 3,622 | 8,198 | 1,500 |
| Lighting and Landscaping District (029) | 33,432 | 34,900 | 34,900 |
| Redevelopment ED (010-032) | 181,866 | 40,600 | 40,500 |
| Redevelopment Housing (011-033) | 42 | 3,197 | 40 |
| Redevelopment Property Fund (034) | - | - | - |
| Airport Fund (041) | 74,733 | 151,000 | 74,000 |
| Storm Water (060) | - | - | 627,070 |
| Refuse (061) | 688,322 | 827,499 | 708,000 |
| Sewer Fund (062) | 2,065,619 | 2,038,057 | 2,002,000 |
| Water Fund (063) | 889,243 | 1,956,180 | 1,624,000 |
| Capital Facilities Fund (080) | 10,801 | 11,100 | 5,100 |
| Totals | 12,015,755 | 10,680,798 | 10,713,138 |

City of Woodlake
Expenditure Summary
FY 2017-18

| | Actual 2015/16 | Projected Expenditures 2016/17 | Budget 2017/18 |
|---|-------------------|--------------------------------------|-------------------|
| General Government (001) | 2,568,115 | 2,040,834 | 2,178,732 |
| COPS Grant (005) | 99,600 | 99,600 | 99,600 |
| Gas Tax Fund (020) | \$3,296,544 | \$507,909 | \$105,000 |
| TDA Fund - Transit (021) | 188,430 | 136,539 | 135,410 |
| TDA Fund - Streets (022) | 433,448 | 205,809 | 172,107 |
| Measure R (023) | 776,782 | 1,692,500 | 505,000 |
| STP (024) | - | - | 20,000 |
| Streets (025) | - | - | 1,360,000 |
| CDBG Fund (026) | 222,424 | 138,097 | 550,000 |
| CDBG Program Income Fund (086) | 212,724 | - | - |
| HOME Fund (027) | 145,873 | 54,663 | 100,000 |
| HOME Program Income (072) | 6,317 | 7,294 | 1,000 |
| CALHOME Program Income (073) | 20,898 | 1,000 | 1,000 |
| Lighting and Landscaping District (029) | 41,561 | 37,650 | 33,168 |
| Redevelopment ED (032) | 42,781 | 129,887 | 60,642 |
| Redevelopment Housing (033) | - | - | - |
| Redevelopment Property Fund (034) | - | 45,114 | - |
| Airport Fund (041) | 37,842 | 125,727 | 34,244 |
| Storm Water (060) | - | - | 624,920 |
| Refuse (061) | 651,596 | 689,100 | 676,144 |
| Sewer Fund (062) | 1,900,338 | 1,894,247 | 1,912,161 |
| Water Fund (063) | 855,977 | 2,371,155 | 1,434,670 |
| Capital Facilities Fund (080) | 11,772 | 15,000 | 5,000 |
| Totals | 11,513,023 | 10,192,125 | 10,008,798 |

City of Woodlake
General Fund History
FY 2017-18

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City of Woodlake
General Fund History
FY 2017-18

General Fund (001) Revenues vs. Expenditures

| Fiscal Year | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Rev | 1,740,481 | 1,997,003 | 2,062,833 | 2,172,035 | 2,660,477 | 2,199,473 | 2,205,243 |
| Exp | 2,170,029 | 1,679,992 | 2,278,039 | 2,088,454 | 2,611,104 | 2,124,150 | 2,129,549 |
| RDA Loan Reduction | | 1,679,992 | 1,716,808 | 2,088,454 | | | |

* The abnormally high revenues in FY 2013 are the result of one-time PTAF distribution from the County of \$83,630 and residual Redevelopment property taxes of \$214,641. Neither is expected in future years.

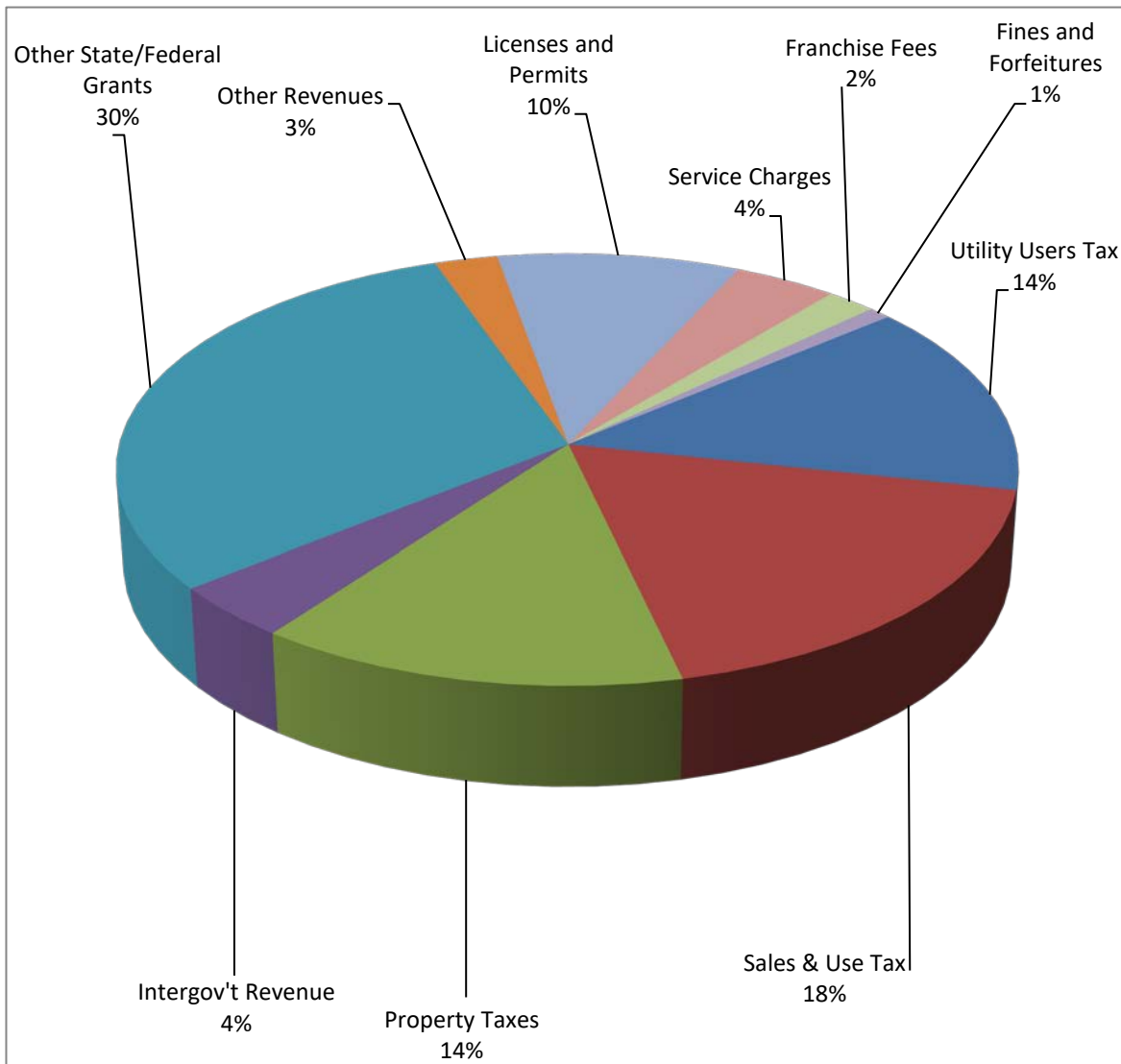
* The abnormally high expenses in FY 2014 are the result of a bad debt expense due to a partial Redevelopment loan write-down. The City loaned the Former Redevelopment Agency \$757,214 over the past several years. However, following the dissolution of Redevelopment Agencies, by the State of California, the Department of Finance disallowed \$561,231 of the loan. This amount had to be recognized as bad debt expense in the 2014 Fiscal Year.



City of Woodlake
General Fund Rev Breakdown
FY 2017-18

General Fund (001) Revenues

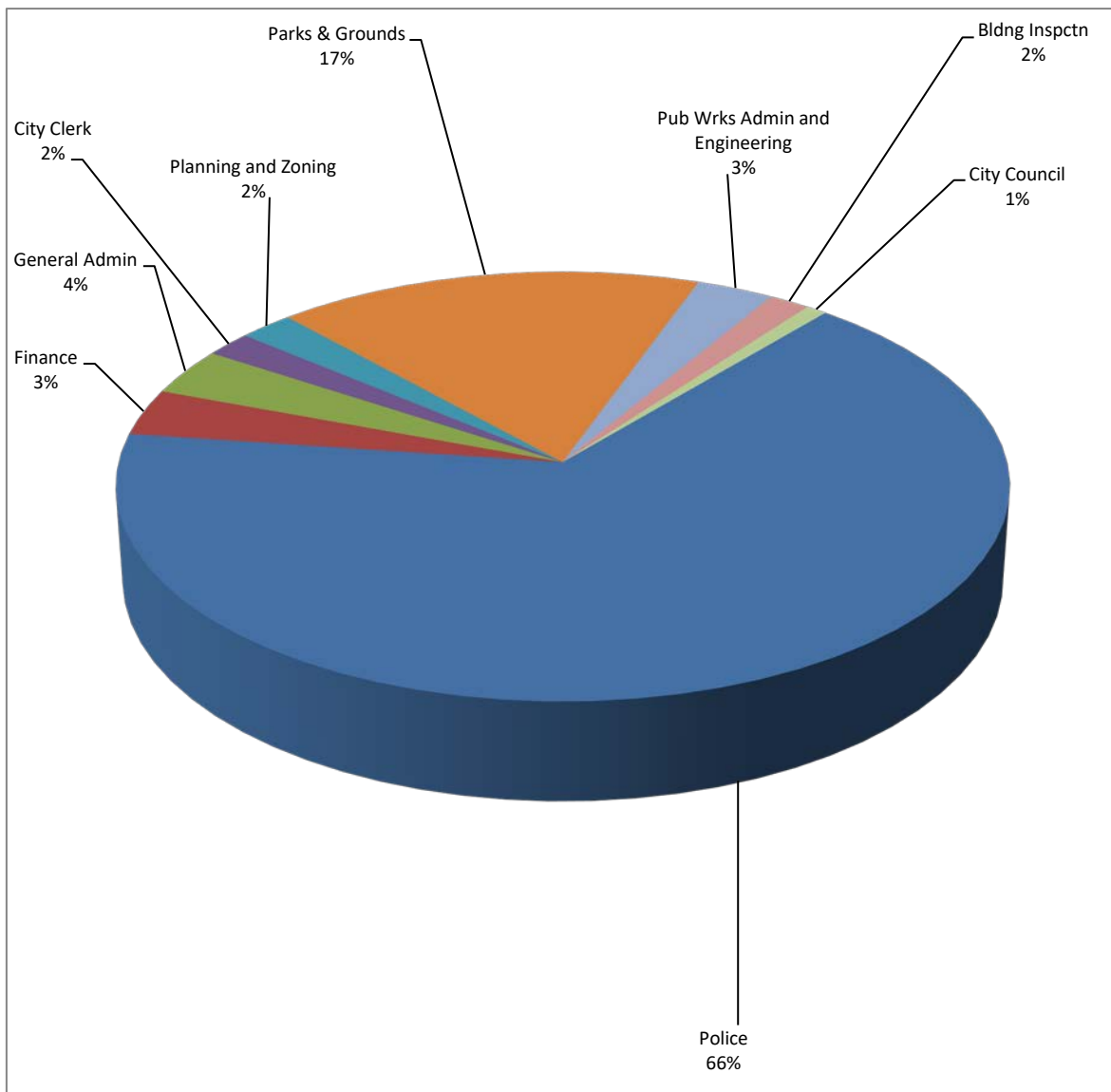
| Revenue Type | Amount | Percentage |
|------------------------------------|------------------|----------------|
| Utility Users Tax | 330,000 | 14.49% |
| Sales & Use Tax | 410,000 | 18.00% |
| Property Taxes | 314,400 | 13.80% |
| Intergov't Revenue | 92,000 | 4.04% |
| Other State/Federal Grants | 693,333 | 30.44% |
| Other Revenues | 57,500 | 2.52% |
| Licenses and Permits | 221,010 | 9.70% |
| Service Charges | 94,200 | 4.14% |
| Franchise Fees | 45,000 | 1.98% |
| Fines and Forfeitures | 20,600 | 0.90% |
| Total General Fund Revenues | 2,278,043 | 100.00% |



City of Woodlake
General Fund Exp Breakdown
FY 2017-18

General Fund (001) Expenditures

| Expense Type | Amount | Percentage |
|---------------------------------|------------------|----------------|
| Police | 1,439,175 | 66.06% |
| Finance | 75,912 | 3.48% |
| General Admin | 76,992 | 3.53% |
| City Clerk | 41,362 | 1.90% |
| Planning and Zoning | 47,976 | 2.20% |
| Parks & Grounds | 374,988 | 17.21% |
| Pub Wrks Admin and Engineering | 68,064 | 3.12% |
| Bldng Inspctn | 35,773 | 1.64% |
| City Council | 18,489 | 0.85% |
| Total General Fund Expenditures | <u>2,178,732</u> | <u>100.00%</u> |



City of Woodlake
Revenue Detail
FY 2017-18

General Fund (001) Revenues

The General Fund is used for the accounting of local revenues such as property tax, utility users tax, business license, building permits, and vehicle license fees.

The revenues collected in the General fund are used to pay for police services, general administration, finance, planning, building inspection, parks and street lights.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|-----------------------------|----------------------|-------------------------------|----------------------------------|----------------------------|
| Property Taxes | | | | |
| 001.0300.000.001 | Current Secured | 285,149 | 275,000 | 285,000 |
| 001.0300.000.002 | Current Unsecured | 7,003 | 7,500 | 7,500 |
| 001.0300.000.003 | Prior Year Secured | 4,795 | 3,500 | 3,500 |
| 001.0300.000.004 | Prior Year Unsecured | 187 | 200 | 500 |
| 001.0300.000.006 | Interest | 1,108 | 1,000 | 1,000 |
| 001.0300.000.008 | Homeowners Exemption | 1,332 | 1,300 | 1,500 |
| 001.0300.000.012 | Aircraft Tax | 6,717 | 7,000 | 7,200 |
| Total Property Taxes | | 306,291 | 295,500 | 306,200 |

Other Taxes

| | | | | |
|--------------------------|--------------------------|----------------|----------------|----------------|
| 001.0301.000.017 | Sales and Use Tax | 343,097 | 400,000 | 410,000 |
| 001.0301.000.018 | Franchise Fees | 38,677 | 40,000 | 45,000 |
| 001.0301.000.019 | Property Transfer Tax | 6,370 | 8,639 | 8,200 |
| 001.0301.000.020 | Utility Users Tax | 326,296 | 325,000 | 330,000 |
| 001.0301.000.068 | Cash Overage or Shortage | - | - | - |
| Total Other Taxes | | 714,440 | 773,639 | 793,200 |

Licenses and Permits

| | | | | |
|-----------------------------------|---------------------------|----------------|----------------|----------------|
| 001.0302.000.019 | AB1186 - City | - | 10 | 25 |
| 001.0302.000.020 | AB1186 - State | - | 10 | 10 |
| 001.0302.000.021 | Business Licenses | 57,819 | 60,000 | 60,000 |
| 001.0302.000.022 | Building Permits | 76,690 | 65,000 | 145,000 |
| 001.0302.000.023 | Yard Sale Permits | 426 | 300 | 450 |
| 001.0302.000.025 | Bravo Lake Access Permits | 48 | 20 | 25 |
| Total Licenses and Permits | | 134,983 | 125,340 | 205,510 |

Fines and Forfeitures

| | | | | |
|------------------------------------|-----------------------------|---------------|---------------|---------------|
| 001.0303.000.026 | Vehicle Code Fines | 223 | 100 | 100 |
| 001.0303.000.027 | General Court Fines | 2,682 | 1,800 | 2,000 |
| 001.0303.000.028 | Other Fines and Forfeitures | 142 | 2,000 | 2,000 |
| 001.0303.000.171 | PC1463 Traffic Safety | 16,416 | 16,500 | 16,500 |
| Total Fines and Forfeitures | | 19,463 | 20,400 | 20,600 |

City of Woodlake
Revenue Detail
FY 2017-18

| | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|---|-------------------------------|----------------------------------|----------------------------|
| Use of Money and Property | | | |
| 001.0304.000.029 Interest Income | - | - | - |
| 001.0304.000.030 Rents and Leases | 854 | 8,526 | 4,000 |
| 001.0304.000.034 Sale of Other Fixed Assets | - | - | - |
| 001.0304.000.035 Miscellaneous Sales | 50,957 | 187,000 | 50,000 |
| 001.0304.000.036 Evidence Intake | 80,324 | 1,000 | 1,000 |
| 001.0304.000.072 General Fund Interest | 9,489 | 2,500 | 2,500 |
| Total Use of Money and Property | 141,624 | 199,026 | 57,500 |
| Intergovernmental Revenue | | | |
| 001.0305.000.036 Motor Vehicle In Lieu | - | 1,000 | 3,500 |
| 001.0305.000.041 POST Reimbursements | 3,004 | 1,500 | 1,500 |
| 001.0305.000.042 Mandated Cost Reimbursements | 8,917 | 6,000 | 6,000 |
| 001.0305.000.050 Abandon Vehicle Grant | 6,838 | 4,000 | 5,000 |
| 001.0305.000.051 Public Safety Agmnt - Prop 172 | 21,727 | 20,000 | 21,000 |
| 001.0305.000.077 Other State/Federal Grants | 1,020,205 | 728,333 | 693,333 |
| 001.0305.000.114 COPS Grant Revenues | - | - | - |
| 001.0305.000.176 Sales Tax In-Lieu/ERAF Swap | 48,643 | 55,000 | 55,000 |
| Total Intergovernmental Revenue | 1,109,334 | 815,833 | 785,333 |
| Current Service Charges | | | |
| 001.0306.000.052 Zoning, and Subdivision Fees | 63,762 | 14,000 | 15,000 |
| 001.0306.000.053 Other Filing & Cert Fees | 40 | 1,000 | 500 |
| 001.0306.000.054 Environmental Fees | - | 100 | 100 |
| 001.0306.000.057 Site Plan/Architect Fees | 10,158 | 6,000 | 15,000 |
| 001.0306.000.058 Structural Plan Check Fees | - | 1,000 | 2,500 |
| 001.0306.000.059 Street Cutting Fee | 1,200 | 1,000 | 1,000 |
| 001.0306.000.062 Copying Fees | 59 | 100 | 100 |
| 001.0306.000.063 Police Department Services | 66,896 | 50,000 | 57,000 |
| 001.0306.000.065 Miscellaneous Services | 917 | 1,000 | 1,000 |
| 001.0306.000.067 Ad Sales | 1,110 | 1,000 | 1,000 |
| 001.0306.000.068 Community Center | - | 1,000 | 1,000 |
| Total Current Service Charges | 144,142 | 76,200 | 94,200 |
| Other Revenues | | | |
| 001.0307.000.068 Cash Overage or Shortage | - | - | - |
| 001.0307.000.069 Reimbursement & Refunds | 7,581 | 2,500 | 7,500 |
| 001.0307.000.070 Other Revenue | 82,017 | 2,500 | 7,500 |
| 001.0307.000.078 Revolving Loan Payments | 600 | 500 | 500 |
| 001.0307.000.996 Pass Thru Payments | - | - | - |
| 001.0307.000.998 Transfer In | - | - | - |
| 001.0307.000.999 CDBG PI Administration | - | - | - |
| Total Other Revenues | 90,198 | 5,500 | 15,500 |
| Total General Fund Revenues | 2,660,477 | 2,311,438 | 2,278,043 |

City of Woodlake
Expenditure Detail
FY 2017-18

General Fund (001) Expenditures

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|-------------------------------------|-------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| City Council | | | | |
| | Services and Supplies | | | |
| 001.0401.060.029 | Special Department Expense | 6,078 | 600 | 3,000 |
| 001.0401.060.030 | Travel, Conferences, Meetings | 1,210 | 2,200 | 3,000 |
| 001.0401.060.038 | Memberships and Subscriptions | 14,694 | 12,489 | 12,489 |
| Total City Council | | 21,982 | 15,289 | 18,489 |
| | EDC | | | 3,689 |
| | League | | | 4,000 |
| | TCAG | | | 3,500 |
| | Chamber, CDC | | | 300 |
| | Sequoia Tourism Council | | | 1,000 |
| General Administration | | | | |
| | Salaries and Benefits | | | |
| 001.0402.050.001 | Regular Salaries | 16,418 | 18,000 | 22,996 |
| 001.0402.050.004 | Salaries, Holiday Pay | 977 | 1,200 | 1,200 |
| 001.0402.050.006 | Retirement Plan | 2,518 | 3,500 | 1,764 |
| 001.0402.050.007 | Workers Compensation | 1,992 | 2,000 | 1,426 |
| 001.0402.050.008 | Health Insurance | 1,447 | 2,000 | 2,277 |
| 001.0402.050.014 | Medicare | 386 | 404 | 346 |
| 001.0402.050.015 | Auto Allowance | 1,621 | 1,260 | 840 |
| 001.0402.050.018 | Deferred Compensation | 666 | 500 | 240 |
| | Total Salaries and Benefits | 26,025 | 28,864 | 31,088 |
| | Services and Supplies | | | |
| 001.0402.060.020 | Telephone | - | - | - |
| 001.0402.060.025 | Legal Services - Retainer | - | - | - |
| 001.0402.060.026 | Legal Services - Litigation | - | - | - |
| 001.0402.060.028 | Contractual Services | 11,544 | 11,000 | 8,000 |
| 001.0402.060.029 | Special Departmental Expense | 2,786 | 100 | 1,000 |
| 001.0402.060.030 | Travel, Conferences, Meetings | 5 | 50 | 100 |
| 001.0402.060.038 | Memberships and Subscriptions | - | 50 | 100 |
| 001.0402.060.999 | Transfer Out | 83 | - | - |
| 001.0402.085.898 | Debt Service - Principal | - | - | - |
| 001.0402.100.102 | Costs Applied - Non Dept | 4,349 | 4,200 | 1,704 |
| | Total Services and Supplies | 18,768 | 15,400 | 10,904 |
| Total General Administration | | 44,793 | 44,264 | 41,992 |

City of Woodlake
Expenditure Detail
FY 2017-18

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|-------------------------|-------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| City Clerk | | | | |
| | Salaries and Benefits | | | |
| 001.0403.050.001 | Regular Salaries | 18,911 | 21,000 | 24,906 |
| 001.0403.050.003 | Overtime | - | - | - |
| 001.0403.050.004 | Salaries, Holiday Pay | 1,023 | 1,100 | 1,400 |
| 001.0403.050.006 | Retirement Plan | 3,135 | 4,400 | 2,097 |
| 001.0403.050.007 | Workers Compensation | 3,657 | 3,500 | 1,544 |
| 001.0403.050.008 | Health Insurance | 8,021 | 7,500 | 1,807 |
| 001.0403.050.014 | Medicare | 317 | 351 | 361 |
| 001.0403.050.018 | Deferred Compensation | 387 | 420 | 420 |
| | Total Salaries and Benefits | 35,451 | 38,271 | 32,535 |
| | Services and Supplies | | | |
| 001.0403.060.020 | Telephone | 162 | 200 | 250 |
| 001.0403.060.028 | Contractual Services | 1,173 | 4,000 | 4,000 |
| 001.0403.060.029 | Special Department Expense | 6,688 | 2,000 | 2,000 |
| 001.0403.060.030 | Travel, Conference, Meetings | - | 100 | 100 |
| 001.0403.060.031 | Advertising and Publication | 265 | 1,000 | 500 |
| 001.0403.060.037 | Training | 615 | 50 | 300 |
| 001.0403.060.038 | Memberships and Subscriptions | - | 50 | 100 |
| 001.0403.100.102 | Costs Applied - Non Dept | 2,485 | 2,500 | 1,577 |
| | Total Services and Supplies | 11,388 | 9,900 | 8,827 |
| Total City Clerk | | 46,839 | 48,171 | 41,362 |
| Finance | | | | |
| | Salaries and Benefits | | | |
| 001.0404.050.001 | Regular Salaries | 30,684 | 30,000 | 33,549 |
| 001.0404.050.003 | Overtime | - | - | - |
| 001.0404.050.004 | Salaries, Holiday Pay | 2,372 | 1,700 | 1,500 |
| 001.0404.050.006 | Retirement Plan | 6,549 | 6,500 | 2,824 |
| 001.0404.050.007 | Workers Compensation | 5,337 | 3,800 | 2,080 |
| 001.0404.050.008 | Health Insurance | 7,815 | 6,500 | 7,056 |
| 001.0404.050.014 | Medicare | 557 | 520 | 499 |
| 001.0404.050.015 | Auto Allowance | 1,255 | 840 | 840 |
| 001.0404.050.018 | Deferred Compensation | 383 | 400 | 420 |
| | Total Salaries and Benefits | 54,952 | 50,260 | 48,768 |
| | Services and Supplies | | | |
| 001.0404.060.020 | Telephone | 161 | 150 | 250 |
| 001.0404.060.024 | Audit Services | 12,000 | 12,000 | 12,000 |
| 001.0404.060.028 | Contractual Services | 13,647 | 11,000 | 9,000 |
| 001.0404.060.029 | Special Department Expense | - | 100 | 1,000 |
| 001.0404.060.030 | Travel, Conference, Meetings | - | 100 | 250 |
| 001.0404.060.031 | Advertising & Publication | - | 100 | 500 |
| 001.0404.060.037 | Training | - | 100 | 1,000 |
| 001.0404.060.038 | Memberships and Subscriptions | - | 100 | 250 |
| 001.0404.100.102 | Costs Applied - Non Dept | 5,592 | 5,200 | 2,894 |
| | Total Services and Supplies | 31,400 | 28,850 | 27,144 |
| Total Finance | | 86,353 | 79,110 | 75,912 |

City of Woodlake
Expenditure Detail
FY 2017-18

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|----------------------------------|-------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Planning and Zoning | | | | |
| | Salaries and Benefits | | | |
| 001.0405.050.001 | Regular Salaries | 10,559 | 10,000 | 16,204 |
| 001.0405.050.004 | Salaries, Holiday Pay | 1,179 | 1,000 | 1,000 |
| 001.0405.050.006 | Retirement Plan | 1,655 | 3,000 | 1,193 |
| 001.0405.050.007 | Workers Compensation | 1,827 | 1,500 | 1,005 |
| 001.0405.050.008 | Health Insurance | 4,011 | 4,200 | 1,024 |
| 001.0405.050.014 | Medicare | 169 | 316 | 235 |
| 001.0405.050.018 | Deferred Compensation | 863 | 700 | 240 |
| | Total Salaries and Benefits | 20,264 | 20,716 | 20,900 |
| | Services and Supplies | | | |
| 001.0405.060.020 | Telephone | 107 | 100 | 250 |
| 001.0405.060.028 | Contractual Services | 34,344 | 10,000 | 20,000 |
| 001.0405.060.029 | Special Department Expense | 4,523 | 3,000 | 2,000 |
| 001.0405.060.031 | Advertising | 151 | 100 | 500 |
| 001.0405.060.038 | Memberships and Subscriptions | 2,935 | 1,000 | 2,500 |
| 001.0405.100.102 | Costs Applied - Non Dept | 2,485 | 3,400 | 1,826 |
| | Total Services and Supplies | 44,545 | 17,600 | 27,076 |
| Total Planning and Zoning | | 64,809 | 38,316 | 47,976 |
| Community Promotion | | | | |
| | Services and Supplies | | | |
| 001.0409.060.029 | Special Department Expense | 22,495 | 15,000 | 15,000 |
| 001.0409.060.066 | Community Promotion | 34,136 | 12,000 | 15,000 |
| Total Community Promotion | | 56,631 | 27,000 | 30,000 |
| Non-Departmental | | | | |
| | Services and Supplies | | | |
| 001.0410.060.020 | Telephone | 4,969 | 4,200 | 4,500 |
| 001.0410.060.021 | Utilities | 12,768 | 13,000 | 15,000 |
| 001.0410.060.022 | Postage | 2,833 | 4,000 | 3,000 |
| 001.0410.060.023 | Office Supplies | 6,624 | 5,000 | 9,000 |
| 001.0410.060.025 | Legal Services - Retainer | 46,177 | 30,000 | 25,000 |
| 001.0410.060.026 | Office Equipment Maintenance | - | 3,000 | 3,000 |
| 001.0410.060.027 | Insurance and Bonding | 67,441 | 100,000 | 85,000 |
| 001.0410.060.028 | Contractual Services | 13,197 | 5,000 | 10,000 |
| 001.0410.060.029 | Special Department Expense | 53,104 | 55,000 | 55,000 |
| 001.0410.060.042 | Leased Equipment | - | 1,000 | 4,000 |
| 001.0410.600.201 | Costs Transferred | (207,112) | (220,200) | (213,500) |
| | Total Services and Supplies | - | - | - |
| Total Non-Departmental | | - | - | - |

City of Woodlake
Expenditure Detail
FY 2017-18

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|---------------------|-------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Police | | | | |
| | Salaries and Benefits | | | |
| 001.0411.050.001 | Regular Salaries | 478,817 | 500,000 | 727,500 |
| 001.0411.050.002 | Part-Time Wages | 96,799 | 48,000 | - |
| 001.0411.050.003 | Overtime | 55,896 | 50,000 | 10,000 |
| 001.0411.050.004 | Holiday Pay | 8,565 | 10,000 | 5,000 |
| 001.0411.050.006 | Retirement Plan | 148,940 | 175,000 | 84,157 |
| 001.0411.050.007 | Workers Compensation | 70,304 | 65,000 | 51,280 |
| 001.0411.050.008 | Health Insurance | 59,186 | 80,000 | 194,149 |
| 001.0411.050.009 | Unemployment Insurance | 207 | 500 | 2,500 |
| 001.0411.050.011 | Uniform Allowance | 5,838 | 6,000 | 12,720 |
| 001.0411.050.014 | Medicare | 17,141 | 14,000 | 11,483 |
| 001.0411.050.017 | Tuition Reimbursement | - | 500 | 500 |
| 001.0411.050.018 | Deferred Compensation | 9,301 | 6,500 | 6,600 |
| | Total Salaries and Benefits | 950,996 | 955,500 | 1,105,889 |
| | Services and Supplies | | | |
| 001.0411.060.020 | Telephone | 5,755 | 6,000 | 6,000 |
| 001.0411.060.022 | Postage | 1,129 | 1,000 | 1,500 |
| 001.0411.060.023 | Office Supplies | 7,630 | 8,000 | 5,000 |
| 001.0411.060.025 | Legal Services | 44,083 | 40,000 | 40,000 |
| 001.0411.060.026 | Office Equipment Maintenance | 1,844 | 3,000 | 3,000 |
| 001.0411.060.028 | Contractual Services | 69,265 | 75,000 | 70,000 |
| 001.0411.060.029 | Special Departmental Expense | 113,913 | 35,000 | 45,000 |
| 001.0411.060.030 | Travel, Conference, Meetings | 711 | 1,000 | 1,000 |
| 001.0411.060.031 | Advertising | 616 | 1,000 | 1,000 |
| 001.0411.060.032 | Vehicle Maintenance | 30,312 | 28,000 | 28,000 |
| 001.0411.060.033 | Radio Maintenance | 16,854 | 2,500 | 5,000 |
| 001.0411.060.035 | Vehicle Gasoline | 44,813 | 38,000 | 40,000 |
| 001.0411.060.036 | Training - POST | 4,650 | 5,000 | 5,000 |
| 001.0411.060.037 | Training - Other | 8,549 | 5,000 | 5,000 |
| 001.0411.060.038 | Memberships and Subscriptions | 681 | 1,000 | 1,000 |
| 001.0411.060.069 | Narcotics Activity | - | 500 | 500 |
| 001.0411.060.070 | Evidence Disbursement | 84,432 | - | - |
| 001.0411.080.029 | Vehicles | 89,548 | - | - |
| 001.0411.100.101 | Costs Applied - Maint. Shop | 25,133 | 26,000 | 22,310 |
| 001.0411.100.102 | Costs Applied - Non Dept | 55,092 | 55,000 | 53,976 |
| | Total Services and Supplies | 605,007 | 331,000 | 333,286 |
| Total Police | | 1,556,003 | 1,286,500 | 1,439,175 |

City of Woodlake
Expenditure Detail
FY 2017-18

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|----------------------------------|---------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Building Inspection | | | | |
| | Salaries and Benefits | | | |
| 001.0415.050.001 | Regular Salaries | 14,884 | 14,000 | 18,548 |
| 001.0415.050.003 | Overtime | 74 | 1,000 | 250 |
| 001.0415.050.004 | Salaries, Holiday Pay | 761 | 1,000 | 700 |
| 001.0415.050.005 | Standby Pay | - | 468 | 468 |
| 001.0415.050.006 | Retirement Plan | 2,002 | 2,000 | 1,219 |
| 001.0415.050.007 | Workers Compensation | 1,798 | 2,000 | 1,150 |
| 001.0415.050.008 | Health Insurance | 8,439 | 8,000 | 6,735 |
| 001.0415.050.011 | Uniform Allowance | 465 | 108 | 108 |
| 001.0415.050.014 | Medicare | 241 | 248 | 276 |
| 001.0415.050.018 | Deferred Compensation | 245 | 500 | 240 |
| | Total Salaries and Benefits | 28,910 | 29,324 | 29,694 |
| | Services and Supplies | | | |
| 001.0415.060.020 | Telephone | 322 | 250 | 250 |
| 001.0415.060.025 | Legal Services | - | - | - |
| 001.0415.060.028 | Contractual/Prop Maint Services | - | 500 | 1,000 |
| 001.0415.060.029 | Special Department Expense | 652 | 1,500 | 1,000 |
| 001.0415.060.030 | Travel Conference & Meeting | - | - | - |
| 001.0415.060.032 | Vehicle Maintenance | 722 | 650 | 500 |
| 001.0415.060.037 | Training | - | 250 | 250 |
| 001.0415.100.101 | Costs Applied - Maint. Shop | 2,011 | 1,955 | 1,785 |
| 001.0415.100.102 | Costs Applied - Non Dept | 1,657 | 2,000 | 1,294 |
| | Total Services and Supplies | 5,363 | 7,105 | 6,079 |
| Total Building Inspection | | 34,273 | 36,429 | 35,773 |

Public Works Administration and Engineering

| | | | | |
|--|-------------------------------|---------------|---------------|---------------|
| | Salaries and Benefits | | | |
| 001.0416.050.001 | Regular Salaries | 9,356 | 5,000 | 9,438 |
| 001.0416.050.004 | Salaries, Holiday Pay | 378 | 500 | 500 |
| 001.0416.050.006 | Retirement Plan | 379 | 800 | 620 |
| 001.0416.050.007 | Workers Compensation | 1,523 | 1,200 | 585 |
| 001.0416.050.008 | Health Insurance | 3,575 | 3,500 | 2,692 |
| 001.0416.050.011 | Uniform Allowance | 15 | 54 | 47 |
| 001.0416.050.014 | Medicare | 139 | 139 | 138 |
| 001.0416.050.018 | Deferred Compensation | 543 | 180 | 156 |
| | Total Salaries and Benefits | 15,908 | 11,373 | 14,176 |
| | Services and Supplies | | | |
| 001.0416.060.020 | Telephone | 54 | 100 | 100 |
| 001.0416.060.028 | Contractual Services | 21,385 | 30,000 | 25,000 |
| 001.0416.060.029 | Special Department Expense | 220 | 2,000 | 100 |
| 001.0416.060.030 | Travel, Conference, Meetings | - | 100 | 100 |
| 001.0416.060.032 | Vehicle Maint/Operations | - | 100 | 100 |
| 001.0416.060.038 | Memberships and Subscriptions | - | - | - |
| 001.0416.060.999 | Transfer Out Storm Water | - | - | 26,920 |
| 001.0416.100.102 | Costs Applied - Non Dept | 2,071 | 3,000 | 1,569 |
| | Total Services and Supplies | 23,730 | 35,300 | 53,889 |
| Total Public Works Administration | | 39,638 | 46,673 | 68,064 |

City of Woodlake
Expenditure Detail
FY 2017-18

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|-------------------------------|-----------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Maintenance Shop | | | | |
| | Salaries and Benefits | | | |
| 001.0418.050.001 | Regular Salaries | 42,368 | 40,000 | 38,083 |
| 001.0418.050.002 | Part-Time Wages | - | - | - |
| 001.0418.050.003 | Overtime | 4,005 | 4,000 | 3,500 |
| 001.0418.050.004 | Salaries, Holiday Pay | 1,378 | 2,000 | 2,000 |
| 001.0418.050.005 | Standby Pay | - | - | 780 |
| 001.0418.050.006 | Retirement Plan | 5,205 | 6,500 | 3,158 |
| 001.0418.050.007 | Workers Compensation | 5,089 | 3,700 | 2,361 |
| 001.0418.050.008 | Health Insurance | 13,600 | 13,756 | 15,936 |
| 001.0418.050.011 | Uniform Allowance | 474 | 252 | 252 |
| 001.0418.050.014 | Medicare | 666 | 600 | 567 |
| 001.0418.050.018 | Deferred Compensation | 517 | 450 | 450 |
| | Total Salaries and Benefits | 73,303 | 71,258 | 67,087 |
| | Services and Supplies | | | |
| 001.0418.060.020 | Telephone | 1,997 | 1,600 | 1,500 |
| 001.0418.060.021 | Utilities | 3,567 | 4,000 | 4,000 |
| 001.0418.060.029 | Special Department Expense | 15,207 | 12,000 | 12,000 |
| 001.0418.060.032 | Vehicle Maintenance | 100 | 1,000 | 1,000 |
| 001.0418.060.037 | Training | - | 250 | 250 |
| 001.0418.100.102 | Costs Applied - Non Dept | 3,935 | 4,000 | 3,403 |
| 001.0418.600.201 | Cost Transfers | (100,530) | (94,108) | (89,240) |
| | Total Services and Supplies | (75,725) | (71,258) | (67,087) |
| Total Maintenance Shop | | (2,422) | - | - |

Parks and Grounds

| | | | | |
|--------------------------------|-----------------------------|----------------|----------------|----------------|
| | Salaries and Benefits | | | |
| 001.0421.050.001 | Regular Salaries | 12,874 | 9,500 | 18,253 |
| 001.0421.050.003 | Overtime | 57 | 300 | 300 |
| 001.0421.050.004 | Salaries, Holiday Pay | 751 | 900 | 900 |
| 001.0421.050.005 | Standby Pay | - | 624 | 432 |
| 001.0421.050.006 | Retirement Plan | 2,034 | 3,600 | 1,480 |
| 001.0421.050.007 | Workers Compensation | 2,023 | 2,000 | 1,132 |
| 001.0421.050.008 | Health Insurance | 5,670 | 5,796 | 6,661 |
| 001.0421.050.011 | Uniform Allowance | 152 | 162 | 148 |
| 001.0421.050.014 | Medicare | 194 | 286 | 273 |
| 001.0421.050.018 | Deferred Compensation | 202 | 300 | 276 |
| | Total Salaries and Benefits | 23,956 | 23,469 | 29,855 |
| | Services and Supplies | | | |
| 001.0421.060.020 | Telephone | 268 | 300 | 500 |
| 001.0421.060.021 | Utilities | 4,484 | 3,200 | 5,000 |
| 001.0421.060.028 | Contractual Services | 32,703 | 25,000 | 45,000 |
| 001.0421.060.029 | Special Department Expense | 82,787 | 250,000 | 150,000 |
| 001.0421.060.032 | Vehicle Maintenance | 722 | 1,000 | 1,000 |
| 001.0421.100.101 | Costs Applied - Maint. Shop | 5,027 | 5,000 | 4,462 |
| 001.0421.100.102 | Costs Applied - Non Dept | 2,071 | 5,000 | 9,171 |
| | Total Services and Supplies | 128,061 | 289,500 | 215,133 |
| Total Parks and Grounds | | 152,017 | 312,969 | 244,988 |

City of Woodlake
Expenditure Detail
FY 2017-18

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|--|-------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Streets, Lights and Storm Drains | | | | |
| | Salaries and Benefits | | | |
| 001.0422.050.001 | Regular Salaries | 13,669 | 7,000 | 14,088 |
| 001.0422.050.003 | Overtime | 2,530 | 200 | 1,000 |
| 001.0422.050.004 | Salaries, Holiday Pay | 1,495 | 750 | 1,500 |
| 001.0422.050.005 | Standby Pay | 2,434 | 2,000 | 300 |
| 001.0422.050.006 | Retirement Plan | 3,408 | 2,000 | 1,082 |
| 001.0422.050.007 | Workers Compensation | 6,185 | 6,500 | 873 |
| 001.0422.050.008 | Health Insurance | 18,992 | 20,000 | 5,241 |
| 001.0422.050.011 | Uniform Allowance | 321 | 108 | 108 |
| 001.0422.050.014 | Medicare | 283 | 198 | 210 |
| 001.0422.050.018 | Deferred Compensation | 207 | 210 | 210 |
| | Total Salaries and Benefits | 49,526 | 38,966 | 24,613 |
| | Services and Supplies | | | |
| 001.0422.060.020 | Telephone | 794 | 250 | 750 |
| 001.0422.060.021 | Utilities | 36,552 | 32,000 | 30,000 |
| 001.0422.060.028 | Contractual Services | 5,353 | 13,000 | 10,000 |
| 001.0422.060.029 | Special Department Expense | 60,264 | 15,000 | 15,000 |
| 001.0422.060.030 | Travel, Conference, Meetings | - | - | 250 |
| 001.0422.060.032 | Vehicle Maintenance | 7,218 | 7,000 | 6,000 |
| 001.0422.060.049 | Sidewalk Repairs | - | 1,000 | 2,500 |
| 001.0422.100.101 | Costs Applied - Maint. Shop | 13,069 | 12,000 | 4,462 |
| 001.0422.100.102 | Costs Applied - Non Dept | 9,527 | 11,000 | 3,532 |
| 001.0422.100.104 | Costs Applied - Streets REDIP | - | - | - |
| 001.0422.600.201 | Costs Transferred - Streets | (183,085) | (130,216) | (97,107) |
| | Total Services and Supplies | (50,308) | (38,966) | (24,613) |
| Total Streets, Lights and Storm Drains | | (782) | - | - |
| Building Maintenance | | | | |
| | Services and Supplies | | | |
| 001.0423.060.028 | Contractual Services | - | - | - |
| 001.0423.060.029 | Special Department Expense | 5,256 | 1,000 | 5,000 |
| | Total Services and Supplies | 5,256 | 1,000 | 5,000 |
| Total Building Maintenance | | 5,256 | 1,000 | 5,000 |
| Contingency, Contributions and Other | | | | |
| 001.0550.080.504 | Police Department | - | - | - |
| 001.0550.080.524 | General Land Purchase | - | 45,114 | - |
| 001.0550.080.529 | Little League Parks | - | - | - |
| 001.0550.080.533 | Downtown Plaza | 308,900 | 60,000 | - |
| 001.0550.080.534 | Community Center USDA | 153,826 | - | 130,000 |
| Total Contingency, Contributions, Other | | 462,726 | 105,114 | 130,000 |
| Total General Fund Expenditures | | 2,568,115 | 2,040,834 | 2,178,732 |

City of Woodlake
Expenditure Detail
FY 2017-18

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City of Woodlake
Revenue Detail
FY 2017-18

**COPS (005)
Revenues**

The Citizens Option for Public Safety (COPS) program was originally adopted in Assembly Bill AB3229 (Brulte) 1996 with funding from the state general fund. The COPS funds are allocated to the Tulare County Auditor, and subsequently distributed to the cities. The COPS program is meant for funding frontline municipal police services, "in accordance with written requests submitted by the chief of police". In the City of Woodlake, these funds are used to supplement existing police services. The COPS program allows the City of Woodlake to hire an additional officer, by reimbursing the City for the cost of employing said officer.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|---------------------------------|----------------|-------------------------------|----------------------------------|----------------------------|
| COPS Grant Revenues | | | | |
| 005.0304.000.029 | Interest | 681 | 350 | 350 |
| 005.0305.000.114 | Grant Revenues | 124,289 | 100,000 | 100,000 |
| Total COPS Fund Revenues | | 124,971 | 100,350 | 100,350 |

City of Woodlake
Expenditure Detail
FY 2017-18

COPS (005)
Expenditures

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|-------------------------|------|-----------------------------------|--------------------------------------|----------------------------|
| COPS Grant | | | | |
| 005.0411.050.001 | COPS | 99,600 | 99,600 | 99,600 |
| Total COPS Grant | | 99,600 | 99,600 | 99,600 |

Gas Tax (020) Revenues

The Gas Tax Fund is used for the accounting of revenues collected through an excise tax on the sale of fuel that is intended for transportation. The fuel tax receipts is dedicated for transportation projects. The tax is being used to leverage current and future downtown transportation projects and assist in the maintenance of Woodlake's current transportation infrastructure.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|------------------------------|-------------------------|-------------------------------|----------------------------------|----------------------------|
| Gas Tax Fund | | | | |
| 020.0304.000.029 | Interest Income | - | 25 | 25 |
| 020.0305.000.042 | Gas Tax 2103 | 39,565 | 22,000 | 30,000 |
| 020.0305.000.043 | Gas Tax 2105 | 43,243 | 42,000 | 43,000 |
| 020.0305.000.044 | Gas Tax 2106 | 28,281 | 28,000 | 29,000 |
| 020.0305.000.045 | Gas Tax 2107 | 56,308 | 53,000 | 55,000 |
| 020.0305.000.046 | Gas Tax 2107.5 | 2,000 | 2,000 | 2,000 |
| 020.0305.000.077 | Revenue From Other Govt | 3,249,009 | 600,000 | - |
| 020.0305.000.080 | STP Streets Revenue | 77,168 | 76,398 | - |
| 020.0307.000.999 | Transfers In | - | - | - |
| Total Gas Tax Revenue | | 3,495,574 | 823,423 | 159,025 |



The
Roundabout
was completed
in fall 2016

Gas Tax (020) Expenditures

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|---------------------------|---------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Gas Tax Fund | | | | |
| 020.0430.100.103 | Costs Applied-Streets | - | 22,000 | - |
| 020.0590.730.028 | Contractual Services | (2,343) | - | - |
| 020.0590.731.028 | CMAQ - Roundabout Design | 323,240 | 80,000 | - |
| 020.0590.731.072 | CMAQ - Roundabout Constr. | 2,513,566 | 331,476 | - |
| 020.0590.732.028 | Downtown Improvements Design | 3,234 | - | - |
| 020.0590.732.072 | Downtown Improvements Constr. | - | - | - |
| 020.0590.734.028 | S. Valencia ADA Project Design | 17,076 | - | - |
| 020.0590.734.072 | S. Valencia ADA Project Constr. | - | - | 65,000 |
| 020.0590.736.028 | Phase 4 Downtown Design | 2,656 | - | - |
| 020.0590.736.072 | Phase 4 Downtown Constr. | 61,012 | - | - |
| 020.0590.738.028 | Castle Rock Project Design | - | - | - |
| 020.0590.738.072 | Castle Rock Project Constr. | 222,499 | 1,283 | - |
| 020.0590.739.028 | Plaza Project Design | 155,604 | 460 | - |
| 020.0590.739.072 | Plaza Project Construction | - | 27,674 | - |
| 020.0590.740.028 | N. Valencia ADA Project Design | - | - | 40,000 |
| 020.0590.740.072 | N. Valencia ADA Project Constr. | - | - | - |
| 020.0590.742.028 | BTA Bike Project Design | - | 6,544 | - |
| 020.0590.742.072 | BTA Bike Project Construction | - | 38,471 | - |
| Total Gas Tax Fund | | 3,296,544 | 507,909 | 105,000 |



The improvements of the intersection at Valencia / Whitney have been completed as part of Phase 4 of the City of Woodlake Downtown Project.

Transit (021) Revenues

The Transit Fund is used for the accounting of revenues collected from the state transit assistance fund, the Federal Transit Administration, Proposition 1B and farebox. The revenues are used to cover the expenditures associated with dial-a-ride services and provide for the necessary staff and infrastructure to run a transit system.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|---------------------------------|---------------------------------|-------------------------------|----------------------------------|----------------------------|
| TDA Fund - Transit | | | | |
| 021.0304.000.029 | Interest Income | - | 225 | 10 |
| 021.0305.000.047 | FTA 5311 - Federal LTF | 87,000 | 60,000 | 60,000 |
| 021.0305.000.047 | LTF 99260 - State LTF | 53,419 | - | - |
| 021.0305.000.048 | State Transit Assistance (STAF) | 60,000 | 60,000 | 60,000 |
| 021.0305.000.077 | Revenue From Other Governmen | 11,454 | - | - |
| 021.0305.000.161 | Dial-A-Ride Farebox | 4,764 | 5,500 | 5,800 |
| 021.0306.000.066 | Sale of Bus Tokens | 9,360 | 9,500 | 9,600 |
| 021.0307.000.069 | Reimbursement & Refunds | | | |
| 021.0307.000.998 | General Fund Farebox Subsidy | - | - | - |
| 021.0307.000.998 | Transfer In | 83 | - | - |
| Total TDA Fund - Transit | | 226,080 | 135,225 | 135,410 |



The City of Woodlake offers a dial-a-ride service for its citizens and those in the surrounding areas. The service runs from 7:30 a.m. to 3:30 p.m.

City of Woodlake
Expenditure Detail
FY 2017-18

**Transit (021)
Expenditures**

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|---------------------------|-----------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Transit Fund | | | | |
| | Salaries and Benefits | | | |
| 021.0424.050.001 | Regular Salaries | 58,974 | 50,000 | 53,835 |
| 021.0424.050.003 | Overtime | 1,515 | 3,300 | 3,000 |
| 021.0424.050.004 | Salaries, Holiday Pay | 2,122 | 2,500 | 2,642 |
| 021.0424.050.005 | Standby | - | - | 180 |
| 021.0424.050.006 | Retirement Plan | (6,023) | 10,000 | 4,499 |
| 021.0424.050.007 | Workers Compensation | 6,361 | 4,500 | 3,338 |
| 021.0424.050.008 | Health Insurance | 17,201 | 18,000 | 19,919 |
| 021.0424.050.011 | Uniform Allowance | 171 | 432 | 432 |
| 021.0424.050.014 | FICA/Medicare | 870 | 763 | 789 |
| 021.0424.050.018 | Deferred Compensation | 871 | 780 | 780 |
| | Total Salaries and Benefits | 82,063 | 90,275 | 89,415 |
| | Services and Supplies | | | |
| 021.0424.060.022 | Postage | - | - | - |
| 021.0424.060.020 | Telephone | 858 | 800 | 1,000 |
| 021.0424.060.023 | Office Supplies | | 500 | 1,000 |
| 021.0424.060.024 | Auditing Services | 2,300 | 3,000 | 3,000 |
| 021.0424.060.028 | Contractual Services | 2,172 | 5,700 | 5,500 |
| 021.0424.060.029 | Special Department Expense | 4,654 | 1,600 | 3,500 |
| 021.0424.060.032 | Vehicle Maintenance/Fuel | 12,022 | 12,000 | 14,000 |
| 021.0424.080.500 | Capital Outlay | - | | |
| 021.0424.100.101 | Costs Applied - Maint. Shop | 15,080 | 14,664 | 13,386 |
| 021.0424.100.102 | Costs Applied - Non Dept | 6,628 | 8,000 | 4,609 |
| 021.0424.199.061 | Depreciation | 62,654 | - | - |
| 021.0424.080.500 | Capital - New Bus - FTA5311 | - | - | - |
| | Total Services and Supplies | 106,367 | 46,264 | 45,995 |
| 021.0424.080.500 | Capital - Transit Maint. Facility | - | - | - |
| Total Transit Fund | | 188,430 | 136,539 | 135,410 |



The City of Woodlake completed the construction of the Whitney Transit Center at the intersection of Lakeview Ave. and Magnolia St. The center is being serviced by TCAT. The project was funded by PTMISEA and Measure R Funds.

TDA Fund (022) Revenues

The TDA fund is used for the accounting of revenues collected through the Transportation Development Act (TDA). These funds are spent for the development and support of public transportation needs that exist in the City of Woodlake. Some of the funds may also be used for local streets and roads projects.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|---------------------------------|--------------|-------------------------------|----------------------------------|----------------------------|
| TDA Fund - Streets | | | | |
| 022.0304.000.029 | Interest | 402 | 200 | 500 |
| 022.0305.000.047 | TDA Revenues | 308,739 | 289,203 | 300,000 |
| 022.0307.000.999 | Transfer In | - | - | - |
| Total TDA Fund - Streets | | 309,142 | 289,403 | 300,500 |



The Roundabout
was completed
in fall 2016

TDA Fund (022) Expenditures

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|---------------------------------|--------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| 022.0431.100.103 | Costs Applied-Streets | 183,085 | 120,000 | 97,107 |
| 022.0590.060.998 | Transfer Out | - | - | |
| 022.0590.731.028 | CMAQ - Roundabout Design | - | 5,024 | |
| 022.0590.731.072 | CMAQ - Roundabout Construction | 22,147 | 43,827 | - |
| 022.0590.734.028 | S. Valencia ADA Project | 42,814 | 25,000 | 50,000 |
| 022.0590.736.072 | Phase 4 Downtown | (2,471) | | |
| 022.0590.738.028 | Castle Rock Project Design | 18,739 | 1,774 | - |
| 022.0590.738.072 | Castle Rock Project Constr. | 1,283 | (1,283) | - |
| 022.0590.739.028 | Plaza Project | 28,589 | | - |
| 022.0590.740.028 | N. Valencia ADA Project Design | - | | 25,000 |
| 022.0590.741.028 | 2012 PI Rehab Project Design | 48,779 | | - |
| 022.0590.741.072 | 2012 PI Rehab Project Constr. | 90,483 | 11,467 | - |
| Total TDA Fund - Streets | | 433,448 | 205,809 | 172,107 |



The improvements of the intersection at Magnolia / Antelope have been completed as part of Phase 3 of the City of Woodlake Downtown Project.

Measure R (023) Revenues

The Downtown fund is used for the accounting of revenues collected through Measure R. The revenues from the fund are used to fund downtown, transportation and mitigation projects. Measure R is a local sales tax for transportation and downtown projects.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|--------------------------------------|--|-------------------------------|----------------------------------|----------------------------|
| Downtown Projects | | | | |
| 023.0304.000.029 | Interest Income | - | - | - |
| 023.0305.000.077 | Measure R Funds (Downtown, N. and S. Valencia Round-a-bout, Plaza) | 776,782 | 1,692,500 | 505,000 |
| Total Downtown Projects Funds | | 776,782 | 1,692,500 | 505,000 |



Woodlake Plaza - Magnolia St Entrance

Measure R (023) Expenditures

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|-----------------------------|--------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Measure R Fund | | | | |
| 023.0590.731.028 | CMAQ - Roundabout Design | 79,034 | 25,000 | 25,000 |
| 023.0590.731.072 | CMAQ - Roundabout Const | 303,513 | 2,500 | - |
| 023.0590.732.028 | TE - Dwntwn Imprvmnts Design | - | - | - |
| 023.0590.732.072 | TE - Dwntwn Imprvmnts Const | - | - | - |
| 023.0590.734.028 | S Valencia ADA Project Design | 183,427 | 20,000 | 15,000 |
| 023.0590.734.072 | S Valencia ADA Project Con | - | 300,000 | 450,000 |
| 023.0590.736.028 | TE - Downtown Phase 4 Design | 386 | - | - |
| 023.0590.736.072 | TE - Downtown Phase 4 Const | 22,651 | - | - |
| 023.0590.737.028 | Environmental Mitigation | 1,435 | 5,000 | 10,000 |
| 023.0590.738.028 | Castle Rock Project | - | - | - |
| 023.0590.739.028 | Plaza Project Design | 119,464 | 45,000 | - |
| 023.0590.739.072 | Plaza Project Construction | 23,101 | 1,220,000 | - |
| 023.0590.740.028 | N. Valencia ADA Project Design | 43,773 | 75,000 | 5,000 |
| Total Measure R Fund | | 776,782 | 1,692,500 | 505,000 |



Measure R funds were used to rehabilitate the ditch, located behind City Hall, into a trail, complete with fencing and landscaping.

STP (024) Revenues

The Surface Transportation Program (STP) provides funding that may be used for projects to preserve and improve conditions and performance of public roads, pedestrian and bicycle infrastructure, and transit capital projects.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|--------------------------|-----------------|-------------------------------|----------------------------------|----------------------------|
| STP Fund | | | | |
| 024.0304.000.029 | Interest Income | - | - | 25 |
| 024.0305.000.080 | STP Revenue | - | - | 78,000 |
| Total STP Revenue | | - | - | 78,025 |



Phase 4 of the City of Woodlake Downtown Project extended from Lakeview to Whitney. The purpose of the project was to make the downtown area more pedestrian and bike friendly, by constructing new sidewalks, bulbouts and re-landscaping the Downtown.

City of Woodlake
Expenditure Detail
FY 2017-18

STP (024)
Expenditures

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|-----------------------|---------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| STP Fund | | | | |
| 020.0590.734.028 | S. Valencia ADA Project Design | - | - | 10,000 |
| 020.0590.734.072 | S. Valencia ADA Project Constr. | - | - | 10,000 |
| Total STP Fund | | - | - | 20,000 |



The improvements of the intersection at Magnolia / Antelope have been completed as part of Phase 3 of the City of Woodlake Downtown Project.

City of Woodlake
Revenue Detail
FY 2017-18

**Streets (025)
Revenues**

The Complete Streets Fund is used for the accounting of revenues collected through State and Federal Grants and partnerships with Caltrans that promote complete streets. Some of those funding sources are CMAQ, ATP and SHOPP.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|------------------------------|-----------------|-------------------------------|----------------------------------|----------------------------|
| Streets Fund | | | | |
| 025.0304.000.029 | Interest Income | - | - | - |
| 025.0305.000.078 | SHOPP | - | - | 465,000 |
| 025.0305.000.079 | ATP | - | - | 895,000 |
| Total Streets Revenue | | - | - | 1,360,000 |



The improvements of the intersection at Valencia / Lakeview have been completed as part of Phase 3 of the City of Woodlake Downtown Project.

Streets (025) Expenditures

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|---------------------------|----------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Streets Fund | | | | |
| 025.0590.734.028 | S. Valencia ADA Project Design | - | - | - |
| 025.0590.734.072 | S. Valencia ADA Project Constr. | - | - | 465,000 |
| 025.0590.740.028 | N. Valencia Project Design | - | - | - |
| 025.0590.740.072 | N. Valencia Project Construction | - | - | 895,000 |
| Total Streets Fund | | - | - | 1,360,000 |



The improvements of the intersection at Valencia / Whitney have been completed as part of Phase 4 of the City of Woodlake Downtown Project.

CDBG (026 and 086) Revenues

The CDBG fund (026) is used for the accounting of revenues collected from the Community Development Block Grant Program (CDBG). The Grant allows for deferred payment loans to be issued for first time homebuyers and for housing rehabilitation. The loans are not required to be paid back until the participating homeowner sells, transfers title to the rehabilitated property, or discontinues residence in the dwelling, at which time, the full amount of the deferred loan is due. When the loan is repaid it becomes program income and is accounted for in fund (086). Program income funds are used for housing loans and housing rehabilitation in the same manner as CDBG funds.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|------------------------|--------------|-------------------------------|----------------------------------|----------------------------|
| CDBG Fund | | | | |
| 026.0325.000.952 | 05-STBG-1411 | - | - | - |
| 026.0325.000.953 | 07-PTAG-3672 | - | - | - |
| 026.0325.000.954 | 09-STBG-6447 | - | (2,751) | - |
| 026.0325.000.955 | 10-STBG-6746 | - | - | - |
| 026.0325.000.956 | 12-CDBG-8423 | 222,424 | 38,097 | |
| 026.0325.000.957 | 14-CDBG | | 100,000 | 550,000 |
| Total CDBG Fund | | 222,424 | 135,346 | 550,000 |

CDBG Program Income Fund

| | | | | |
|---------------------------------------|-----------------|--------|--------|--------|
| 086.0304.000.029 | Interest Income | 544 | 600 | 500 |
| 086.0304.000.030 | Program Income | - | | |
| 086.0386.000.104 | 80-DN-06-0044 | 6,125 | | |
| 086.0386.000.105 | 82-DH-06-0102 | 840 | 2,000 | 1,000 |
| 086.0386.000.106 | 82-STBG-022 | - | - | - |
| 086.0386.000.189 | 83-STBG-113 | - | - | - |
| 086.0386.000.190 | 86-STBG-190 | 1,500 | 1,200 | 1,000 |
| 086.0386.000.224 | 87-STBG-224 | 1,200 | 2,200 | 1,000 |
| 086.0386.000.299 | 88-STBG-299 | 16,246 | - | 1,000 |
| 086.0386.000.438 | 90-STBG-438 | 2,400 | 2,400 | 1,000 |
| 086.0386.000.585 | 92-STBG-585 | 4,800 | 4,800 | 1,000 |
| 086.0386.000.821 | 94-STBG-821 | - | - | 2,500 |
| 086.0386.000.933 | 95-STBG-933 | - | - | 1,000 |
| 086.0386.000.934 | 96-STBG-1044 | 500 | 1,500 | 2,000 |
| 086.0386.000.935 | 97-STBG-1147 | 1,200 | 5,600 | 2,000 |
| 086.0386.000.941 | 98-STBG-1275 | - | 3,000 | 1,000 |
| 086.0386.000.944 | 99-STBG-1413 | - | - | 2,500 |
| 086.0386.000.945 | 00-STBG-1482 | - | - | 2,500 |
| 086.0386.000.947 | 02-STBG-1735 | 1,200 | 1,200 | 2,500 |
| 086.0386.000.951 | 04-STBG-1944 | - | - | - |
| 086.0386.000.954 | 10-STBG-6746 | 4,000 | 4,000 | 1,000 |
| Total CDBG Program Income Fund | | 40,554 | 28,500 | 23,500 |

CDBG (026 and 086) Expenditures

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|------------------------|--------------|-----------------------------------|--------------------------------------|----------------------------|
| CDBG Fund | | | | |
| 026.0478.090.081 | 09-STBG-6447 | - | - | - |
| 026.0479.081.081 | 10-STBG-6746 | - | - | - |
| 026.0480.081.081 | 12-CDBG-8423 | 222,424 | 38,097 | - |
| 026.0481.081.081 | 14-CDBG | | 100,000 | 550,000 |
| Total CDBG Fund | | 222,424 | 138,097 | 550,000 |

CDBG Program Income

| | | | | |
|---------------------------------------|-------------------------------|---------|---|---|
| 086.0486.090.999 | Grant Administration/Programs | - | - | - |
| 086.0486.741.072 | 2012 CDBG PI Road Rehab | 212,724 | - | - |
| 086.0486.090.999 | Transfer to Gen Fund - Admin | - | - | - |
| Total CDBG Program Income Fund | | 212,724 | - | - |



Community Development Program Income funds were used to re-surface Whitney Avenue and make the sidewalks ADA-compliant.

HOME (027, 072 and 073) Revenues

The HOME fund (027) is used for the accounting of revenues collected from the HOME Investment Partnership Program. The program allows the City of Woodlake to partner up with private organizations and provide decent and affordable housing, particularly housing for low- and very low-income residents. The loans provided to these private organizations are usually deferred for a long period of time. Previous projects include the Valencia House and the Parkside Court Apartments. When these loans are reimbursed they become program income and are administered as part of fund (072). Program income may be spent in the same way as HOME grant funds.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|------------------------|-----------------|-------------------------------|----------------------------------|----------------------------|
| HOME Fund | | | | |
| 027.0327.000.134 | 08-CALHOME-4896 | 82,140 | 5,663 | - |
| 027.0327.000.136 | 10-HOME-6842 | - | 24,000 | - |
| 027.0327.000.137 | 11-HOME-6990 | - | - | - |
| 027.0327.000.138 | 11-CALHOME-8242 | 63,732 | 25,000 | 100,000 |
| Total HOME Fund | | 145,872 | 54,663 | 100,000 |

HOME Program Income Fund

| | | | | |
|---------------------------------------|----------------------------|---------------|---------------|--------------|
| 072.0304.000.029 | Interest Income | 900 | 175 | 175 |
| 072.0327.000.120 | 96HOME 0232 Program Income | 25,000 | - | - |
| 072.0327.000.121 | 95HOME 0180 Program Income | - | - | - |
| 072.0327.000.124 | 98HOME 0340 Program Income | 30,800 | 10,000 | 2,000 |
| 072.0327.000.126 | 00HOME 0490 Program Income | - | 19,544 | 2,000 |
| 072.0327.000.133 | 07HOME 3071 Program Income | 9,500 | 9,500 | 2,000 |
| Total HOME Program Income Fund | | 66,200 | 39,219 | 6,175 |

CALHOME Program Income

| | | | | |
|--|---------------------|--------------|--------------|--------------|
| 073.0304.000.029 | Investment Earnings | 1,803 | 535 | 500 |
| 073.0327.000.127 | 03-Calhome | - | - | - |
| 073.0327.000.128 | 04-Calhome | - | - | - |
| 073.0327.000.132 | 08-Calhome | - | 5,663 | - |
| 073.0327.000.134 | 06-Calhome | 1,000 | 1,000 | 1,000 |
| 073.0327.000.135 | 08-Calhome PI | 818 | 1,000 | - |
| 073.0327.000.136 | 11-Calhome PI | - | - | - |
| Total CALHOME Program Income Fund | | 3,622 | 8,198 | 1,500 |

HOME (027, 072 and 073) Expenditures

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|--|------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| HOME Fund | | | | |
| 027.0712.080.081 | 08-CALHOME-4896 | 82,140 | 5,663 | |
| 027.0713.080.081 | 10-HOME-6842 | - | 24,000 | - |
| 027.0714.080.081 | 11-HOME-6990 | - | - | - |
| 027.0715.080.081 | 11-CALHOME-8242 | 63,733 | 25,000 | 100,000 |
| Total HOME Fund | | 145,873 | 54,663 | 100,000 |
| HOME Program Income Fund | | | | |
| 072.0472.060.028 | Contractual Services | 6,317 | 7,294 | 1,000 |
| 072.0472.060.029 | Special Departmental Expense | - | - | - |
| Total HOME Program Income Fund | | 6,317 | 7,294 | 1,000 |
| CALHOME Program Income Fund | | | | |
| 073.0473.080.081 | Housing | 20,898 | 1,000 | 1,000 |
| Total CALHOME Program Income Fund | | 20,898 | 1,000 | 1,000 |



The Bravo Village Apartments on Ropes Ave. were funded by a HOME Grant. The apartment complex opened up in April of 2013. It provides affordable housing for low-income citizens.

Lighting and Landscaping (029) Revenues

The City of Woodlake currently has six separate Lighting and Landscaping districts. These districts are assessed a fee for the costs of the City maintaining landscaping and lighting public areas within their district. Currently, City of Woodlake staff provides the maintenance of these districts.

| Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|-------------------------------|----------------------------------|----------------------------|
|-------------------------------|----------------------------------|----------------------------|

Lighting and Landscaping Fund

| | | | | |
|------------------|-------------------------------|--------|-------|-------|
| 029.0304.000.029 | Interest | 309 | 900 | 900 |
| 029.0329.000.067 | Assessments-Parkwood | 33,123 | 4,400 | 4,400 |
| 029.0329.000.067 | Assessments-Gentle Hills | - | 4,800 | 4,800 |
| 029.0329.000.067 | Assessments-Olive Estates | - | 8,300 | 8,300 |
| 029.0329.000.067 | Assessments-Castle Rock Est | - | 7,000 | 7,000 |
| 029.0329.000.067 | Assessments - Olive Vista | - | 4,600 | 4,600 |
| 029.0329.000.067 | Assessments-Castle Rock Est 2 | - | 4,900 | 4,900 |

| | | | |
|--|---------------|---------------|---------------|
| Total Lighting and Landscaping Fund | 33,432 | 34,900 | 34,900 |
|--|---------------|---------------|---------------|



The City Maintains six lighting and landscaping districts city-wide. Above is the district adjacent to the Castle Rock Estates Phase 2. City staff is responsible for maintaining the landscaping and the proper lighting. Expenditures are paid by an assessment on the property owners property tax.

Lighting and Landscaping (029) Expenditures

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|---|-----------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Lighting and Landscaping District Fund | | | | |
| | Salaries and Benefits | | | |
| 029.0429.050.001 | Salaries | 19,507 | 17,000 | 17,345 |
| 029.0429.050.003 | Overtime | 357 | 100 | 500 |
| 029.0429.050.004 | Salaries, Holiday Pay | 997 | 750 | 1,000 |
| 029.0429.050.005 | Standby | - | - | 396 |
| 029.0429.050.006 | Retirement Plan | 2,425 | 4,000 | 1,403 |
| 029.0429.050.007. | Workers Compensation | 2,453 | 2,500 | 1,075 |
| 029.0429.050.008 | Health Insurance | 7,542 | 7,500 | 6,495 |
| 029.0429.050.011 | Uniform Allowance | 197 | 300 | 137 |
| 029.0429.050.014 | FICA/Medicare | 292 | 300 | 259 |
| 029.0429.050.015 | Automobile Allowance | - | - | - |
| 029.0429.050.018 | Deferred Compensation | 252 | 300 | 258 |
| | Total Salaries and Benefits | 34,022 | 32,750 | 28,868 |
| | Service and Supplies | | | |
| 029.0429.060.021 | Utilities | 2,578 | 2,300 | 2,300 |
| 029.0429.060.028 | Contractual Services | 1,583 | 100 | 1,000 |
| 029.0429.060.029 | Special Department Expense | 3,378 | 2,500 | 1,000 |
| | Total Services and Supplies | 7,539 | 4,900 | 4,300 |
| Total Lighting and Landscaping Fund | | 41,561 | 37,650 | 33,168 |



City of Woodlake staff maintains all of City's parks, including the Willow Court baseball/softball fields.

RDA Successor Agency (032, 033, 034) Revenues

The Successor Agency funds (032 and 033) are used for the accounting of revenues collected for dissolution of Redevelopment, as the result of Assembly Bill X1 26 (AB 26). The revenues are received in the form of annual Recognized Obligation Payments Schedule (ROPS) distributions. The funds received may be spent on the debt incurred as the result of the purchase of the Woodlake Airport, and administrative expense: administration of the debt, various State reports (eg. The annual Agreed Upon Procedures (AUP), ROPS funds request preparation, and audits.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|--|---------------------|-------------------------------|----------------------------------|----------------------------|
| Successor Agency | | | | |
| 032.0304.000.029 | Investment Earnings | 1,933 | 600 | 500 |
| 032.0307.000.777 | ROPS Reimbursement | 179,933 | 40,000 | 40,000 |
| 032.0307.001.999 | Extraordinary Items | - | - | - |
| Total Successor Agency Revenues | | 181,866 | 40,600 | 40,500 |

Successor Agency Low/Mod

| | | | | |
|--|------------------------|----------------|---------------|---------------|
| 033.0304.000.029 | Investment Earnings | 42 | 40 | 40 |
| 033.0307.000.099 | Property Tax Increment | - | - | - |
| 033.0310.000.997 | Sale of Fixed Assets | - | 3,157 | - |
| Total Redev Low/Mod Revenues | | 42 | 3,197 | 40 |
| Total Successor Agency Fnd Revenues | | 181,907 | 43,797 | 40,540 |

RDA Property Trust Fund

| | | | | |
|--|-------------------------|----------|----------|----------|
| 034.0304.000.034 | Reimbursement & Refunds | - | - | - |
| 034.0307.000.069 | Reimbursement & Refunds | - | - | - |
| Total Redev RDA Prprty Trust Fund | | - | - | - |
| Total Redev RDA Prprty Trust Fund | | - | - | - |

City of Woodlake
Expenditure Detail
FY 2017-18

**RDA Successor Agency (032, 033 and 034)
Expenditures**

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|---|------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| RDA Successor Agency - Economic Development Fund | | | | |
| | Salaries & Benefits | | | |
| 032.0440.050.001 | Regular Salaries | 4,319 | 4,500 | 14,259 |
| 032.0440.050.004 | Salaries, Holiday Pay | 665 | 600 | 1,500 |
| 032.0440.050.006 | Retirement Plan | (7,521) | 2,500 | 1,200 |
| 032.0440.050.007 | Workers Compensation | 3,601 | 4,000 | 884 |
| 032.0440.050.008 | Health Insurance | 3,901 | 4,200 | 1,486 |
| 032.0440.050.014 | FICA/Medicare | 73 | 198 | 213 |
| 032.0440.050.015 | Automobile Allowance | 424 | 420 | 420 |
| 032.0440.050.018 | Deferred Compensation | 27 | 50 | 180 |
| | Total Salaries & Benefits | 5,488 | 16,468 | 20,142 |
| | Services & Supplies | | | |
| 032.0440.060.028 | Contractual Services | - | - | 1,000 |
| 032.0440.060.029 | Special Departmental Expense | 677 | 75,594 | 1,000 |
| 032.0440.060.900 | RDA Pass Thru | - | - | - |
| 032.0440.060.998 | Transfer Out | - | - | - |
| 032.0440.085.898 | Debt Service-Principal | - | - | - |
| 032.0440.085.899 | Debt Service-Interest | 15,217 | 16,426 | 16,500 |
| 032.0440.199.061 | Depreciation Expense | 21,399 | 21,399 | 22,000 |
| | Total Services & Supplies | 37,293 | 113,419 | 40,500 |
| Total RDA Successor Agency - EDF | | 42,781 | 129,887 | 60,642 |

RDA Successor Agency - Housing Fund

| | | | | |
|--|--------------|----------|----------|----------|
| 033.0440.060.998 | Transfer Out | - | - | - |
| Total RDA Successor Agency - HF | | - | - | - |

RDA Successor Agency - Property Fund

| | | | | |
|--|----------------------------|----------|---------------|----------|
| 034.0440.060.029 | Special Department Expense | - | 45,114 | - |
| Total RDA Successor Agency - PF | | - | 45,114 | - |

Airport (041) Revenues

The Airport Fund is used to account for revenues collected from the sale of fuel, and for lease revenues from the restaurant building and hangars. In 2014 a new fuel tank was installed at the airport. City of Woodlake staff currently maintains the Woodlake Airport.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|---------------------------|--------------------------|-------------------------------|----------------------------------|----------------------------|
| Airport Fund | | | | |
| 041.0305.000.077 | Revenue From Other Govts | 10,000 | 90,000 | 10,000 |
| 041.0341.000.032 | Hangar Rents | 26,419 | 25,000 | 25,000 |
| 041.0341.000.033 | Other Rents | 18,259 | 18,000 | 18,000 |
| 041.0341.000.034 | Fuel Sales | 20,055 | 18,000 | 21,000 |
| Total Airport Fund | | 74,733 | 151,000 | 74,000 |



The City of Woodlake currently maintains and operates the Woodlake Airport. Revenues from the airport are created through land leases, hangar rentals, fuels sales and building rentals.

City of Woodlake
Expenditure Detail
FY 2017-18

**Airport (041)
Expenditures**

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|---------------------------|-----------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Airport Fund | | | | |
| | Services and Supplies | | | |
| 041.0441.060.021 | Utilities | 1,206 | 1,500 | 1,800 |
| 041.0441.060.027 | Insurance | 10,100 | 10,100 | 10,100 |
| 041.0441.060.028 | Contractual Services | 21,686 | 95,000 | 3,000 |
| 041.0441.060.029 | Special Department Expense | 2,505 | 1,000 | 2,000 |
| 041.0441.060.032 | Fuel | - | 15,783 | 15,000 |
| 041.0441.199.061 | Depreciation Expense | 2,344 | 2,344 | 2,344 |
| | Total Services and Supplies | 37,842 | 125,727 | 34,244 |
| Total Airport Fund | | 37,842 | 125,727 | 34,244 |



City of Woodlake
Revenue Detail
FY 2017-18

**Storm Water (060)
Revenues**

The City of Woodlake Public Works Department operates and maintains all City storm water facilities. The City collects impact fees for storm water expansion projects from new development and maintenance is paid by the City's General Fund.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|-------------------------------|----------------------------|-------------------------------|----------------------------------|----------------------------|
| Storm Water Fund | | | | |
| 060.0304.000.029 | Interest | - | - | 150 |
| 060.0305.000.077 | Revenue From Other Govts | - | - | 480,000 |
| 060.0307.000.998 | Transfer in From GF and IF | - | - | 106,920 |
| 060.0360.000.100 | Storm - Collection Fee | - | - | 40,000 |
| Total Storm Water Fund | | - | - | 627,070 |

City of Woodlake
Expenditure Detail
FY 2017-18

**Storm Water (060)
Expenditures**

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|-------------------------------|--------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Storm Water Fund | | | | |
| | Salaries and Wages | | | |
| 060.0460.050.001 | Regular Salaries | - | - | 4,096 |
| 060.0460.050.003 | Overtime | - | - | 300 |
| 060.0460.050.004 | Salaries, Holiday Pay | - | - | 150 |
| 060.0460.050.005 | Stand By | - | - | 72 |
| 060.0460.050.006 | Retirement Plan | - | - | 320 |
| 060.0460.050.007 | Workers Compensation | - | - | 254 |
| 060.0460.050.008 | Health Insurance | - | - | 1,554 |
| 060.0460.050.009 | Unemployment Insurance | - | - | 25 |
| 060.0460.050.011 | Uniform Allowance | - | - | 29 |
| 060.0460.050.014 | Medicare | - | - | 61 |
| 060.0460.050.015 | Auto | - | - | - |
| 060.0460.050.018 | Deferred Compensation | - | - | 60 |
| | Total Salaries and Wages | - | - | 6,920 |
| | Services and Supplies | | | |
| 060.0460.060.020 | Telephone | - | - | - |
| 060.0460.060.022 | Postage | - | - | - |
| 060.0460.060.023 | Office Supplies | - | - | - |
| 060.0460.060.024 | Accounting | - | - | - |
| 060.0460.060.025 | Legal Services | - | - | - |
| 060.0460.060.028 | Contractual Services | - | - | 618,000 |
| 060.0460.060.029 | Special Department Expense | - | - | - |
| 060.0460.060.030 | Travel and Meetings | - | - | - |
| 060.0460.060.038 | Memberships/Subscriptions | - | - | - |
| 060.0460.100.101 | Costs Applied - Main Shop | - | - | - |
| 060.0460.100.102 | Costs Applied - Non-Department | - | - | - |
| | Total Services and Supplies | - | - | 618,000 |
| Total Storm Water Fund | | - | - | 624,920 |

City of Woodlake
Revenue Detail
FY 2017-18

**Refuse (061)
Revenues**

The City of Woodlake contracts its refuse services out to Mid Valley Disposal. City of Woodlake staff provide administrative services as well as all utility billing and collections for refuse. The revenue is generated in the form of trash collection fees remitted by the City residents. The City reimburses Mid Valley Disposal for the services provided.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|--------------------------|----------------------------|-------------------------------|----------------------------------|----------------------------|
| Refuse Fund | | | | |
| 061.0307.000.069 | Reimbursements and Refunds | 5,000 | 127,499 | 5,000 |
| 061.0361.000.086 | Refuse Services | 683,322 | 700,000 | 703,000 |
| Total Refuse Fund | | 688,322 | 827,499 | 708,000 |

City of Woodlake
Expenditure Detail
FY 2017-18

Refuse (061)
Expenditures

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|--------------------------|--------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Refuse Department | | | | |
| | Salaries and Wages | | | |
| 061.0461.050.001 | Regular Salaries | 64,022 | 57,693 | 62,236 |
| 061.0461.050.003 | Overtime | 1,594 | 1,500 | 1,500 |
| 061.0461.050.004 | Salaries, Holiday Pay | 2,630 | 3,000 | 3,000 |
| 061.0461.050.006 | Retirement Plan | 7,639 | 14,000 | 5,000 |
| 061.0461.050.007 | Workers Compensation | 4,886 | 5,200 | 3,859 |
| 061.0461.050.008 | Health Insurance | 11,027 | 12,500 | 15,161 |
| 061.0461.050.009 | Unemployment Insurance | - | 100 | 100 |
| 061.0461.050.011 | Uniform Allowance | 15 | 18 | 18 |
| 061.0461.050.014 | Medicare | 959 | 849 | 915 |
| 061.0461.050.015 | Auto | 847 | 840 | 840 |
| 061.0461.050.018 | Deferred Compensation | 1,289 | 1,300 | 840 |
| | Total Salaries and Wages | 94,908 | 97,000 | 93,468 |
| | Services and Supplies | | | |
| 061.0461.060.020 | Telephone | 322 | 300 | 400 |
| 061.0461.060.022 | Postage | 1,749 | 4,300 | 3,000 |
| 061.0461.060.023 | Office Supplies | 155 | 500 | 500 |
| 061.0461.060.024 | Accounting | 4,000 | 4,000 | 4,000 |
| 061.0461.060.025 | Legal Services | 8,673 | 20,000 | 6,000 |
| 061.0461.060.028 | Contractual Services | 512,433 | 530,000 | 540,000 |
| 061.0461.060.029 | Special Department Expense | 568 | 3,000 | 3,000 |
| 061.0461.100.101 | Costs Applied - Main Shop | - | | |
| 061.0461.060.030 | Travel and Meetings | - | | |
| 061.0461.060.038 | Memberships/Subscriptions | - | | |
| 061.0461.100.102 | Costs Applied - Non-Department | 28,789 | 30,000 | 25,776 |
| | Total Services and Supplies | 556,688 | 592,100 | 582,676 |
| Total Refuse Fund | | 651,596 | 689,100 | 676,144 |

Sewer (062) Revenues

The Sewer Fund is used for the accounting of revenues collected for sewer services. City staff currently operates the City of Woodlake Waste Water Treatment Facility (WWTF). The facility was constructed in 2012. City staff maintains and operates the facility, which currently runs at about fifty percent of its capacity. The collected Sewer fees are used to repay the debt incurred in order to construct the WWTF, as well as day-to-day maintenance, operation and upgrades of the City's sewer system

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|-------------------------|-------------------------|-------------------------------|----------------------------------|----------------------------|
| Sewer Fund | | | | |
| 062.0304.000.029 | Interest Income | 56,761 | 35,000 | 22,000 |
| 062.0305.000.077 | Grant Revenues | 135,562 | 117,186 | - |
| 062.0307.000.069 | Reimbursement & Refunds | - | 20,000 | |
| 062.0362.000.086 | Service Charges | 1,816,957 | 1,820,000 | 1,820,000 |
| 062.0362.000.087 | Septic Receiving | 6,678 | 7,300 | 7,500 |
| 062.0362.000.088 | Sale of Reclaimed Water | 683 | 8,571 | 2,500 |
| 062.0362.000.100 | Sewer - Collection Fee | 9,967 | 10,000 | 50,000 |
| 062.0362.000.101 | Sewer - Treatment Fee | 39,012 | 20,000 | 100,000 |
| Total Sewer Fund | | 2,065,619 | 2,038,057 | 2,002,000 |



In 2013 the City of Woodlake sewer system was revamped city-wide by updating lines and lift stations plus the construction of the City of Woodlake Waster Water Treatment Plant that is pictured above. The City of Woodlake increased its sewer capacity and prepared itself for future growth. The City sewer system is owned and operated by the City of Woodlake.

City of Woodlake
Expenditure Detail
FY 2017-18

Sewer (062) Expenditures

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|-------------------------|--------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Sewer Fund | | | | |
| | Salaries and Wages | | | |
| 062.0462.050.001 | Regular Salaries | 313,853 | 307,000 | 342,836 |
| 062.0462.050.002 | Part-Time Wages | - | - | - |
| 062.0462.050.003 | Overtime | 3,521 | 6,000 | 6,000 |
| 062.0462.050.004 | Salaries, Holiday Pay | 10,224 | 13,000 | 10,000 |
| 062.0462.050.005 | Standby Pay | 5,284 | 4,000 | 2,580 |
| 062.0462.050.006 | Retirement Plan | 81,302 | 68,000 | 27,272 |
| 062.0462.050.007 | Workers Compensation | 23,180 | 24,000 | 21,256 |
| 062.0462.050.008 | Health Insurance | 49,097 | 55,000 | 82,411 |
| 062.0462.050.009 | Unemployment Insurance | - | - | - |
| 062.0462.050.011 | Uniform Allowance | 3,140 | 2,000 | 1,278 |
| 062.0462.050.014 | Medicare | 4,553 | 4,567 | 5,070 |
| 062.0462.050.015 | Automobile Allowance | 2,557 | 2,940 | 2,940 |
| 062.0462.050.018 | Deferred Compensation | 3,479 | 4,320 | 4,920 |
| | Total Salaries and Wages | 500,189 | 490,827 | 506,563 |
| | Services and Supplies | | | |
| 062.0462.060.020 | Telephone | 2,553 | 2,500 | 2,500 |
| 062.0462.060.021 | Utilities | 78,783 | 65,000 | 70,000 |
| 062.0462.060.022 | Postage | 1,749 | 3,500 | 3,500 |
| 062.0462.060.023 | Office Supplies | 1,422 | 1,500 | 1,500 |
| 062.0462.060.024 | Auditing Services | 10,850 | 12,000 | 12,000 |
| 062.0462.060.025 | Legal Services | - | 2,500 | 5,000 |
| 062.0462.060.027 | Insurance | 19,484 | 20,000 | 18,000 |
| 062.0462.060.028 | Contractual Services | 222,834 | 150,000 | 150,000 |
| 062.0462.060.029 | Special Department Expense | 114,566 | 150,000 | 150,000 |
| 062.0462.060.030 | Travel | 1,479 | 1,000 | 2,500 |
| 062.0462.060.032 | Vehicle Maintenance | 11,213 | 10,000 | 10,000 |
| 062.0462.060.037 | Training | - | 500 | 500 |
| 062.0462.060.038 | Memberships | - | 500 | 500 |
| 062.0462.060.042 | Lease Payment | - | - | - |
| 062.0462.060.065 | Interest Expense | 13,941 | 10,000 | 16,000 |
| 062.0462.080.029 | Sewer Vehicles | 28,722 | - | 40,000 |
| 062.0462.085.898 | Principal on USDA Loan | - | - | - |
| 062.0462.085.899 | Interest on USDA Loan | 273,318 | 283,620 | 283,620 |
| 062.0462.100.101 | Costs Applied - Maint Shop | 20,106 | 25,000 | 22,310 |
| 062.0462.100.102 | Costs Applied - Non-Department | 55,506 | 80,000 | 72,668 |
| 062.0462.120.999 | Transfer Out | - | - | - |
| 062.0462.199.061 | Depreciation Expense | 543,624 | 545,000 | 545,000 |
| 062.0462.120.999 | Transfer to Capital Fund | | | |
| | Total Services and Supplies | 1,400,149 | 1,362,620 | 1,405,598 |
| | Capital | | | |
| 062.0462.080.029 | Vehicles | | 35,000 | |
| 062.0462.080.053 | Plant | | 5,800 | - |
| 062.0462.080.060 | Accrued Funds | | | |
| 062.0462.080.063 | PILOT | | | |
| | Total Capital | - | 40,800 | - |
| Total Sewer Fund | | 1,900,338 | 1,894,247 | 1,912,161 |

City of Woodlake
Revenue Detail
FY 2017-18

**Water (063)
Revenues**

The Water Fund is used for the accounting of revenues collected for services. City staff currently operates the City of Woodlake water system. The system consist of seven wells along the St. Johns River. The Water fees collected from City residents and businesses fund the day-to-day operations of the system as well as any necessary maintenance, repairs and upgrades.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|-------------------------|-----------------------------|-------------------------------|----------------------------------|----------------------------|
| Water Fund | | | | |
| 063.0304.000.029 | Interest Income | 18,939 | 6,000 | 8,000 |
| 063.0305.000.077 | Grant Revenues | - | 1,000,000 | 637,000 |
| 063.0307.000.069 | Reimbursement & Refunds | - | 20,000 | - |
| 063.0363.000.086 | Service Charges | 813,688 | 870,000 | 910,000 |
| 063.0363.000.089 | Installation | - | 1,000 | 1,000 |
| 063.0363.000.090 | Services Provided to Others | 350 | 500 | 500 |
| 063.0363.000.091 | Other Income | - | 3,680 | 2,500 |
| 063.0363.000.092 | Penalties | 31,685 | 30,000 | 30,000 |
| 063.0363.000.093 | Turn on/off Charges | 6,134 | 5,000 | 5,000 |
| 063.0363.000.102 | Water Impact Fee | 18,447 | 20,000 | 30,000 |
| Total Water Fund | | 889,243 | 1,956,180 | 1,624,000 |



Water Meter installation

City of Woodlake
Expenditure Detail
FY 2017-18

**Water (063)
Expenditures**

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|-------------------------|--------------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Water Fund | | | | |
| | Salaries and Wages | | | |
| 063.0463.050.001 | Regular Salaries | 242,022 | 250,000 | 276,337 |
| 063.0463.050.002 | Part-Time Wages | - | | |
| 063.0463.050.003 | Overtime | 3,641 | 5,500 | 6,000 |
| 063.0463.050.004 | Salaries, Holiday Pay | 7,368 | 14,000 | 8,000 |
| 063.0463.050.005 | Standby Pay | 2,584 | 2,730 | 2,100 |
| 063.0463.050.006 | Retirement Plan | 70,496 | 44,000 | 21,978 |
| 063.0463.050.007 | Workers Compensation | 19,120 | 20,000 | 17,133 |
| 063.0463.050.008 | Health Insurance | 45,214 | 45,000 | 63,335 |
| 063.0463.050.009 | Unemployment Insurance | - | | |
| 063.0463.050.011 | Uniform Allowance | 1,500 | 2,000 | 1,044 |
| 063.0463.050.014 | Medicare | 3,444 | 3,740 | 4,089 |
| 063.0463.050.015 | Automobile Allowance | 2,118 | 2,100 | 2,520 |
| 063.0463.050.018 | Deferred Compensation | 4,954 | 6,000 | 4,110 |
| | Total Salaries and Wages | 402,462 | 395,070 | 406,645 |
| | Services and Supplies | | | |
| 063.0463.060.020 | Telephone | 1,641 | 2,000 | 2,000 |
| 063.0463.060.021 | Utilities | 92,938 | 75,000 | 80,000 |
| 063.0463.060.022 | Postage | 1,749 | 5,000 | 2,500 |
| 063.0463.060.023 | Office Supplies | 3,383 | 500 | 500 |
| 063.0463.060.024 | Auditing Services | 10,850 | 10,000 | 10,000 |
| 063.0463.060.025 | Legal Services | 22,448 | 1,000 | 5,000 |
| 063.0463.060.028 | Contractual Services | 2,402,867 | 1,500,000 | 637,000 |
| 063.0463.060.029 | Special Department Expense | (2,301,269) | 150,000 | 60,000 |
| 063.0463.060.030 | Training | 1,175 | 1,000 | 2,000 |
| 063.0463.060.032 | Vehicle Maintenance | 10,105 | 10,000 | 12,000 |
| 063.0463.060.038 | Memberships | 684 | 1,000 | 1,000 |
| 063.0463.085.899 | Interest - USDA Loan | 49,807 | 63,585 | 55,000 |
| 063.0463.100.101 | Costs Applied - Maint Shop | 20,106 | 16,000 | 20,525 |
| 063.0463.100.102 | Costs Applied - Non-Department | 26,925 | 30,000 | 29,500 |
| 063.0463.120.999 | Transfer Out | - | - | - |
| 063.0463.199.061 | Depreciation | 110,108 | 111,000 | 111,000 |
| | Total Services and Supplies | 453,515 | 1,976,085 | 1,028,025 |
| Total Water Fund | | 855,977 | 2,371,155 | 1,434,670 |



The City of Woodlake Water System is anchored by seven city wells and two storage tanks. The City water system is owned and operated by the City of Woodlake.

Capital Facilities Fund (080) Revenues

The Capital Facilities Fund is used for the accounting of revenues collected from development impact fees. The fees are assessed on all new development to help fund and pay for necessary offsite capital improvements that are created by the expansion. The City charges these fees for the improvement of storm drainage, parks and recreation, sewer collection and treatment, and water facilities. Funds have been previously used for park and storm drainage expansion.

| | | Actual Revenues 2015-16 | Projected Revenues 2016-17 | Final Budget 2017-18 |
|--------------------------------------|--------------------------|-------------------------------|----------------------------------|----------------------------|
| Capital Facilities Fund | | | | |
| 080.0380.000.029 | Interest Income | 105 | 100 | 100 |
| 080.0380.000.096 | Storm Drain Acreage Fees | 4,098 | 5,000 | - |
| 080.0380.000.097 | Park and Recreation Fees | 6,598 | 6,000 | 5,000 |
| 080.0380.000.100 | Sewer Collection Fees | - | - | - |
| 080.0380.000.101 | Sewer Treatment Fees | - | - | - |
| 080.0380.000.102 | Water Facilities Fees | - | - | - |
| Total Capital Facilities Fund | | 10,801 | 11,100 | 5,100 |



Baseball / Softball Opening Day festivities at the new Willow Court fields.

Capital Facilities (080) Expenditures

| | | Actual Expenditures 2015-16 | Projected Expenditures 2016-17 | Final Budget 2017-18 |
|--------------------------------------|---------------------------|-----------------------------------|--------------------------------------|----------------------------|
| Capital Facilities Fund | | | | |
| 080.0480.080.511 | Storm Drainage | - | - | - |
| 080.0480.080.512 | Parks and Rec. Facilities | 11,772 | 15,000 | 5,000 |
| 080.0480.080.514 | Water Facilities | - | - | - |
| 080.0480.080.516 | Sewer Facilities | - | - | - |
| Total Capital Facilities Fund | | 11,772 | 15,000 | 5,000 |



Baseball / Softball Opening Day festivities at the new Willow Court fields.

Labor Distribution

Because City employees divide their work between departments, labor costs are allocated to each department. The labor percentages below are based on the estimated workload for Fiscal Year 2017-18.

Administration

| | City Admin. | City Clerk | Accountant | Account Clerk II | Account Clerk I | CDD | PW Supervisor |
|-----------------------------|----------------|---------------|------------|---------------------|--------------------|------|------------------|
| General Administration | 10% | | | | | 10% | |
| City Clerk | | 35% | | | | | |
| Finance | 10% | | 15% | 10% | 10% | | |
| Public Works Administration | | | | | | | 15% |
| Planning and Zoning | | 10% | | | | 10% | |
| Building Inspection | | | | | | 5% | |
| Maintenance Shop | | | | | | | 5% |
| Parks and Landscaping | | | | | | | 5% |
| Streets | | | | | | | 5% |
| Transit | | | | | 5% | | 5% |
| Lighting and Landscaping | | | | | | | 5% |
| Successor Agency | 5% | 5% | 5% | | | | |
| Refuse | 10% | 10% | 10% | 25% | 25% | 10% | 5% |
| Sewer | 35% | 25% | 35% | 35% | 30% | 35% | 30% |
| Water | 30% | 15% | 35% | 30% | 30% | 30% | 25% |
| Totals | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

Public Works

| | WWTP Operator | Bldg Inspector | Water Operator | PW Mechanic | WWTP Op. 2 | PW Maint | PW Maint | PW Maint | Bus Driver |
|--------------------------|------------------|-------------------|-------------------|----------------|---------------|-------------|-------------|-------------|---------------|
| Building Inspection | | 30% | | | | | | | |
| Maintenance Shop | | | | 65% | | | | | |
| Parks and Landscaping | | | | | | 20% | 20% | | |
| Transit | | | | 15% | | | | | 100% |
| Streets | | 5% | | | | 10% | 10% | | |
| Lighting and Landscaping | | | | | 5% | 15% | 15% | | |
| Refuse | | | | | | | | | |
| Sewer | 100% | 35% | 10% | 10% | 60% | 25% | 25% | 60% | |
| Water | | 30% | 90% | 10% | 35% | 30% | 30% | 40% | |
| Totals | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

COSTS APPLIED

Certain charges are not directly made to a specific department. These charges generally benefit the entire organization. Therefore, we distribute non-departmental and maintenance shop costs to all user departments. The expenses from these two departments are allocated on a percent of budget basis, meaning each department is charged proportionally based on its budget.

Non-Departmental

| | Percentage budget |
|---|----------------------|
| General Administration | 0.8% |
| City Clerk | 0.7% |
| Finance | 1.4% |
| Planning | 0.9% |
| Police | 25.3% |
| Building Inspection | 0.6% |
| Public Works Administration/Engineering | 0.7% |
| Maintenance Shop | 1.6% |
| Parks | 4.3% |
| Streets, Lights, Storm Drains | 1.7% |
| Transit | 2.2% |
| Refuse | 12.1% |
| Sewer Fund | 34.0% |
| Water Fund | 13.8% |
| Totals | 100% |

Maintenance Shop

| | Percentage |
|-------------------------------|------------|
| Building Inspection | 2% |
| Parks | 5% |
| Police | 25% |
| Streets, Lights, Storm Drains | 5% |
| Transit | 15% |
| Sewer Fund | 25% |
| Water Fund | 23% |
| Totals | 100% |

Streets

| | Percentage |
|------------------------------|------------|
| Fund 022 (TDA - Streets) | 100% |
| Fund 020 (Gas Tax - Streets) | 0% |
| Totals | 100% |

CITY OF WOODLAKE

PRINCIPAL OFFICIALS

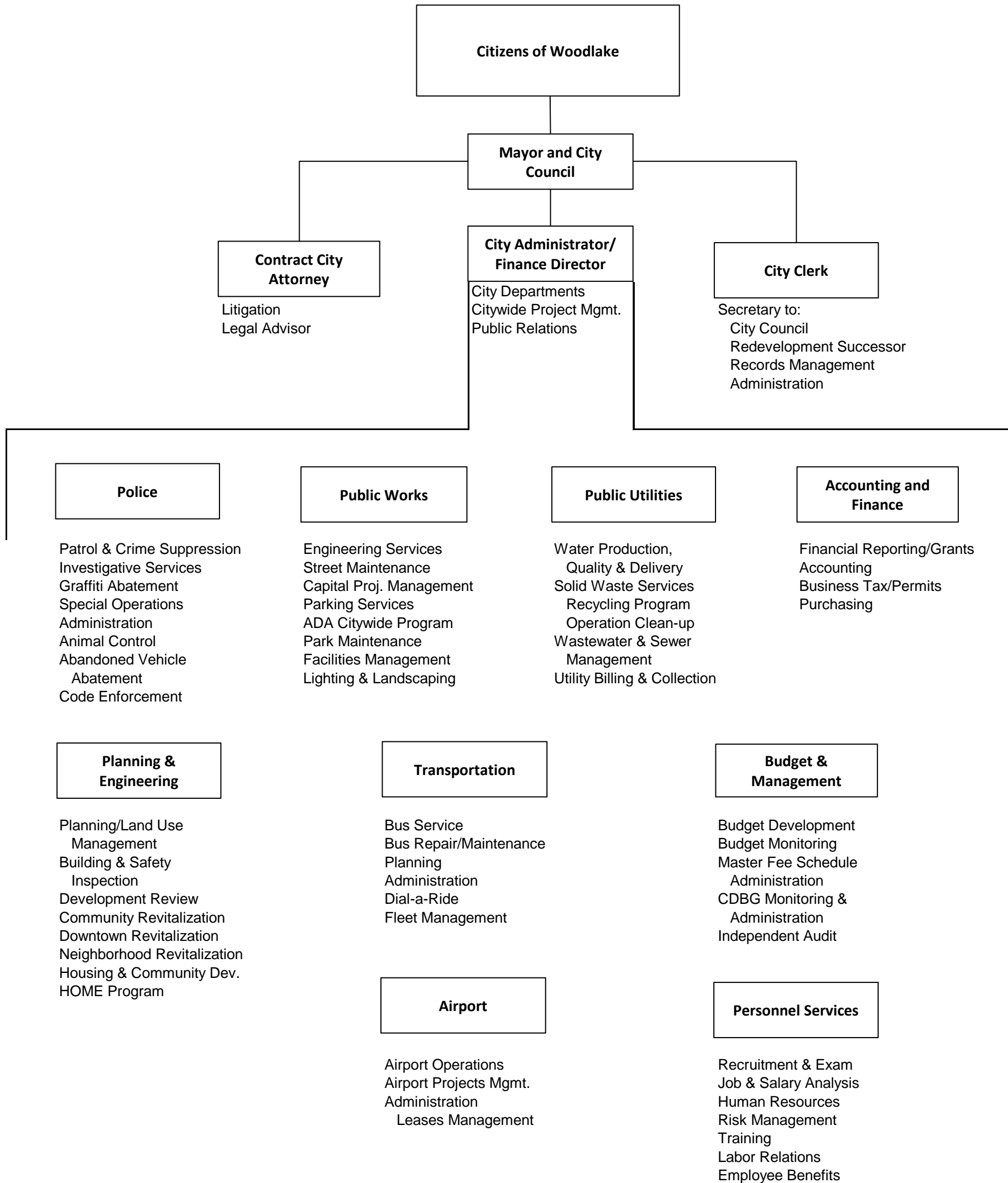
Elected City Council

| | |
|----------------|-------------------------------|
| Mayor | Rudy Mendoza (2017-2020) |
| Vice Mayor | Frances Ortiz (2015-2019) |
| Council member | Jose Martinez (2017-2020) |
| Council member | Gregorio Gonzalez (2015-2019) |
| Council member | Luis Lopez (2015-2019) |

Appointed City Management

| | |
|------------------------|----------------|
| City Administrator | Ramon Lara |
| City Clerk | Irene Zacarias |
| Chief of Police | Mike Marquez |
| Contract City Attorney | Moses Diaz |

**City of Woodlake
Organization Chart
July 1, 2017**



City of Woodlake
Salary Schedule
FY 2017-18

| | A | B | C | D | E |
|--------------------------------|--------|-------|-------|-------|-------|
| City Administrator | 11,590 | | | | |
| City Clerk | 4,901 | | 5,391 | | 5,930 |
| Accountant | 5,161 | | 5,677 | | 6,245 |
| Community Development Director | 6,869 | | 7,212 | | 7,573 |
| Account Clerk II | 3,106 | 3,262 | 3,425 | 3,596 | 3,776 |
| Account Clerk I | 2,652 | 2,785 | 2,924 | 3,070 | 3,224 |
| Chief of Police | 8,617 | | 9,048 | | 9,500 |
| Police Lieutenant | 6,979 | | 7,327 | | 7,694 |
| Police Sergeant | 5,172 | 5,431 | 5,702 | 5,987 | 6,287 |
| Police Officer | 3,907 | 4,255 | 4,468 | 4,691 | 4,926 |
| Clerk | 2,652 | 2,785 | 2,924 | 3,070 | 3,224 |
| Public Works Supervisor | 5,000 | | 5,500 | | 6,050 |
| Chief Waste Water Operator | 4,781 | | 5,259 | | 5,785 |
| Chief Water Operator | 4,633 | | 4,865 | | 5,108 |
| Mechanic | 3,634 | 3,816 | 4,006 | 4,207 | 4,417 |
| Bldg Insp/Code Enf | 3,704 | 3,890 | 4,084 | 4,288 | 4,503 |
| Water/Sewer Operator II | 3,669 | 3,852 | 4,045 | 4,247 | 4,460 |
| Water/Sewer Operator I | 3,307 | 3,473 | 3,646 | 3,829 | 4,020 |
| Maintenance Worker II | 2,785 | 2,924 | 3,071 | 3,224 | 3,385 |
| Maintenance Worker I | 2,588 | 2,717 | 2,853 | 2,995 | 3,145 |
| Transit Driver | 2,765 | 2,903 | 3,048 | 3,200 | 3,360 |
| Code Enforcement Officer | 3,544 | 3,721 | 3,418 | 3,589 | 3,769 |

** Employees pay their contribution to Calpers*

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