

**SPECIAL MEETING  
OF THE MADERA CITY COUNCIL**  
205 W. 4<sup>th</sup> Street, Madera, California 93637

**NOTICE AND AGENDA**

**Monday, June 19, 2017  
4:00 p.m.**

**Council Chambers  
City Hall**

**CALL TO ORDER**

**ROLL CALL:** Mayor Andrew J. Medellin  
Mayor Pro Tem Cece Foley Gallegos, District 1  
Council Member Jose Rodriguez, District 2  
Council Member Donald E. Holley, District 6  
Council Member Derek O. Robinson Sr., District 4  
Council Member William Oliver, District 3  
Council Member Charles F. Rigby, District 5

**PUBLIC COMMENT:**

The first fifteen minutes of the meeting are reserved for members of the public to address the Council on items which are within the subject matter jurisdiction of the Council. Speakers shall be limited to three minutes. Speakers will be asked to identify themselves and state the subject of their comment. If the subject is an item on the Agenda, the Mayor has the option of asking the speaker to hold the comment until that item is called. Comments on items listed as a Public Hearing on the Agenda should be held until the hearing is opened. The Council is prohibited by law from taking any action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the Council does not respond to public comment at this time.

**AGENDA ITEMS**

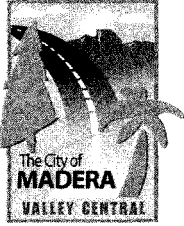
1. Workshop on the City of Madera FY 2017/2018 Proposed Budget (Report by David Tooley and Tim Przybyla)
2. Council Reports

**ADJOURNMENT** – Next regular meeting June 21, 2017

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- Please silence or turn off cell phones and electronic devices while the meeting is in session.
  - Regular meetings of the Madera City Council are held the 1<sup>st</sup> and 3<sup>rd</sup> Wednesday of each month at 6:00 p.m. in the Council Chambers at City Hall.
  - Any writing related to an agenda item for the open session of this meeting distributed to the City Council less than 72 hours before this meeting is available for inspection at the City of Madera Office of the City Clerk, 205 W. 4<sup>th</sup> Street, Madera, California 93637 during normal business hours.
  - The meeting room is accessible to the physically disabled, and the services of a translator can be made available. Request for additional accommodations for the disabled, signers, assistive listening devices, or translators needed to assist participation in this public meeting should be made at least seventy two (72) hours prior to the meeting. Please call the Human Resources Office at (559) 661-5401. Those who are hearing impaired may call 711 or 1-800-735-2929 for TTY Relay Service.
  - Questions regarding the meeting agenda or conduct of the meeting, please contact the City Clerk's office at (559) 661-5405.
  - Para asistencia en Español sobre este aviso, por favor llame al (559) 661-5405.
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I, Sonia Alvarez, City Clerk for the City of Madera, declare under penalty of perjury that I posted the above agenda for the special meeting of the Madera City Council for Monday, June 19, 2017, near the front entrances of City Hall at 11:00 a.m. on June 16, 2017.


  
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Sonia Alvarez, City Clerk



## REPORT TO CITY COUNCIL

Approved by:

  
Department Director

  
City Administrator

Council Meeting of: June 19, 2017

Agenda Number: 1

**SUBJECT:** Workshop on the City of Madera 2017/2018 Proposed Budget

**RECOMMENDATION:** Council to review the City of Madera 2017/2018 Proposed Budget and provide staff with direction regarding any recommended changes to be made in preparation for the Final Budget presentation to take place at the July 5, 2017 City Council meeting.

**SUMMARY:** Preliminary Budgets for Fiscal Year 2017/2018 were delivered to Council Members by type (Capital Projects, Enterprise, General Fund, Internal Service and Special Revenue) during the months of April, May and June. This special budget review session is being held to provide further clarification to and receive input from the Madera City Council in preparation for the July 5, 2017 City Council meeting, at which the 2017/2018 Budget will be presented to Council for consideration of adoption. During the Budget Workshop, staff will provide a summary of the General Fund budgets, after which the departments with General Fund budgets will review their respective budgets with Council. Then, summaries of all other budgets will be presented, after which the departments will review their respective Non-General Fund budgets with Council. Staff will then request direction from the City Council to make further modifications to the proposed budget or to proceed with the budget as presented in preparation for the final budget presentation.

### DISCUSSION:

**The General Fund:** The Proposed General Fund Budget for the Fiscal Year 2017/2018 contains a total projected deficit of \$2.03 million. That represents 5.1% of the total projected expenditures for Fiscal Year 2017/2018. As can be seen in Exhibit I, the General Fund had a projected deficit of \$1.4 million in the Adopted 16/17 Budget. Although City departments have managed to hold back somewhat on expenditures, we are estimating that we will actually realize a \$903,000 deficit in Fiscal Year 2016/2017.

In the past, the City of Madera has budgeted so conservatively that a \$1 million projected budget deficit would result in a \$1 million surplus by the end of a budget year. Over the past couple of years, per the direction of the City Administrator, the departments have tightened up their budgets and come very close to 100% of projected expenditures and revenues. This tightening is evidenced by the estimated \$903,000 total General Fund deficit for Fiscal Year 2016/2017 and by the City of

Madera 2015/2016 Audited Financial Statements which show that we came within 0.09% of budget on our total General Fund expenditures and within 96.8% of budget on our General Fund revenues for Fiscal Year 2016/2017. This demonstrates that City staff has truly refined its budgeting skills and we should not expect \$2 million plus swings from budget deficits to budget surpluses in the future. In other words, we should not expect this \$2.03 million deficit to just go away during Fiscal Year 2017/2018 without us taking significant steps to reduce costs and/or enhance revenues. The table below further demonstrates a tightening of General Fund budgets:

**General Fund Expenditure History, Excluding CDBG**

Year	Budget	Actual	% Expended
2017	32,901,868	32,365,309	98.4%
2016	32,778,467	32,801,512	100.1%
2015	31,187,844	29,123,391	93.4%
2014	28,448,615	27,228,712	95.7%
2013	27,428,578	26,558,652	96.8%
2012	29,037,660	26,748,446	92.1%
2011	30,828,959	28,909,604	93.8%
2010	30,437,509	28,951,922	95.1%

As can be seen in the above table, there has been a general tightening of actual expenditures compared to budgeted expenditures since Fiscal Year 2009/2010 (2010), especially in the last two years, with some outlier years such as Fiscal Year 2014/2015 (2015). Fiscal Year 2015 came in at only 93.4% of budget, due primarily to savings in personnel costs, delayed street maintenance projects and miscellaneous other across-the-board cost savings. Since that time, we have been more successful at filling positions and budgeting appropriately, in general. That's not to say that we won't have similar outlier years in the future. In fact, we anticipate delays in hiring Measure K personnel in Fiscal Year 2017/2018. However, we just can't assume that we won't be able to fill the positions or complete the projects that we put into our budgets. Otherwise, we could quickly swing the pendulum the other direction and turn a \$2.03 million projected deficit into an actual \$2.03 million deficit (or worse) when all positions are filled and all budgets are expended. A \$2.03 million realized deficit would be a large reduction to the General Fund's fund balance and could quickly eat up the reserves that have been built up and maintained over the years through fiscally responsible City leadership and adherence to prudent fiscal policies.

In November of 2016, Council approved the City of Madera General Fund Balance Reserve Policy which calls for Budget Stabilization (or Contingency) Reserves of "30% of the General Fund's annual operating budget for the purpose of stabilizing the delivery of City services during periods of operational budget deficits". A copy of the Policy is attached to this report. With a proposed General Fund budget of \$40 million, a 30% Reserve represents a minimum \$12 million. The City of Madera began this fiscal year with a \$12.9 million Unassigned Fund Balance and we are estimating that we will have a \$903,000 deficit for the fiscal year. In other words, we will have to balance the General Fund budget in Fiscal Year 2017/2018 if we are to abide by our Policy, unless we choose to appropriate a portion of the 5% Revenue Stabilization Reserve to balance the budget.

The Policy calls for the use of such Revenue Stabilization Reserves "when revenues are anticipated



to come in lower than budgeted and result in expenditures exceeding revenues during a particular fiscal year”, which is not exactly the situation that we are facing at this time. There are other factors that will help us to maintain the necessary reserves, such as the estimated \$800,000 of Measure K revenue in the current fiscal year. However, the use of those funds is limited and that \$800,000 would not fill the \$2,033,644 operational budget gap that we are facing at this time. Staff recommends that we create and Council approves a balanced budget to maintain the General Fund Reserves and will discuss how we might be able to do that, during the Budget Workshop.

# Exhibit I

## Summary of General Fund Expenditures

	FY 2017 Budget Revenue	FY 2017 Estimate Revenue	FY 2018 Proposed Revenue	Salaries and Benefits 17/18 Budget	Maintenance and Operations 17/18 Budget	Total Operations 17/18 Budget	Debt & Capital Outlay 17/18 Budget	Total 16/17 Budget	Total 16/17 Est.	Total 17/18 Budget	Chng
GENERAL FUND: 1020											
City Council				117,393	35,905	153,298	0	172,749	131,473	153,298	-11%
City Adm				484,953	40,044	524,997	15,000	391,133	402,976	539,997	38%
City Clerk				287,837	42,270	330,107	0	406,839	386,177	330,107	-19%
Finance				537,029	246,268	783,297	545,744	905,730	1,127,753	1,329,041	47%
Attorney				436,287	39,127	475,415	0	468,122	462,897	475,415	2%
HR				498,368	61,671	560,039	0	537,832	520,257	560,039	4%
Central Adm				0	1,166,038	1,166,038	0	1,257,345	1,262,345	1,166,038	-7%
Finance UB				0	0	0	0	0	0	0	
Purchasing				152,895	33,603	186,497	0	212,188	196,983	186,497	-12%
Police Svs-AB109				61,803	0	61,803	0	92,000	92,000	61,803	-33%
Police Svs-CCP				145,233	0	145,233	0	127,716	144,223	145,233	14%
School Policing				256,952	0	256,952	0	252,564	256,273	256,952	2%
Police Svs-Cal Grip Grant				0	0	0	0	0	0	0	
Hsg Auth Policing				128,675	0	128,675	0	126,414	105,774	128,675	2%
Police Adm				9,704,454	1,677,616	11,382,070	0	11,104,730	10,876,883	11,382,070	2%
Police Cops Program				93,941	0	93,941	0	225,363	261,299	93,941	-58%
Fire				0	3,438,488	3,438,488	151,133	3,563,618	3,806,068	3,589,621	1%
PW Streets				959,111	1,387,158	2,346,269	747,304	2,457,812	2,216,461	3,093,573	26%
Street Cleaning				0	0	0	0	0	0	0	
Comm Promotion				0	236,330	236,330	0	226,330	322,192	236,330	4%
Nuisance Abatement				146,288	98,507	244,795	0	333,827	258,026	244,795	-27%
Planning				481,841	72,665	554,506	0	557,392	471,905	554,506	-1%
Building				579,571	293,619	873,190	0	868,689	830,728	873,190	1%
Engineering				1,419,983	204,419	1,624,402	0	1,606,106	1,500,282	1,624,402	1%
Graffiti Abatement				207,236	112,892	320,128	0	297,323	267,811	320,128	8%
PCS - LMD's				270,469	8,200	278,669	0	256,793	243,962	278,669	9%
PCS - Parks & Rec				1,082,491	607,407	1,689,898	20,000	1,589,119	1,608,373	1,709,898	8%
PCS - Recreation				474,685	109,484	584,169	0	561,096	548,259	584,169	4%
PCS - P&R Adm				507,299	172,753	680,052	0	669,985	687,411	680,052	2%
PCS - Leisure Programs				130,794	51,000	181,794	0	169,442	211,758	181,794	7%
PCS - Sports Program				134,267	17,800	152,067	0	160,342	159,621	152,067	-5%
PCS - Swimming Pool				101,330	54,179	155,509	0	156,388	154,163	155,509	-1%
PCS - Centers				177,954	424,518	602,472	0	520,585	544,716	602,472	16%
PCS - Median Landscape				0	119,100	119,100	0	176,640	119,100	119,100	-33%
PCS - Youth Center				0	0	0	0	0	0	0	
PCS - Senior Operations				211,297	53,554	264,850	0	259,195	260,255	264,850	2%
PCS - Senior Therapeutic				121,240	41,162	162,402	0	153,030	150,031	162,402	6%
Grants				467,509	29,579	497,088	0	460,693	384,140	497,088	8%
SUBTOTAL FUND 1020	(30,206,443)	(30,481,942)	(31,338,676)	20,379,186	10,875,355	31,254,541	1,479,181	31,325,132	30,972,574	32,733,723	4%
							(Surplus)/Deficit \$ 1,118,688 \$ 490,632 \$ 1,395,047				
CODE ENFORCEMENT FUND: 1020											
Code Enforcement	(1,036,195)	(768,795)	(875,750)	1,226,623	290,349	1,516,973	0	1,312,415	1,243,895	1,516,973	16%
LEA Tire Grant	(18,338)	(18,338)	0	0	0	0	0	18,960	9,177	0	-100%
Tire Clean-up	0	0	0	0	0	0	0	0	0	0	
Tire Amnesty Grant	(39,649)	(39,649)	(60,230)	15,762	44,496	60,258	0	40,362	39,664	60,258	49%
TOTAL CODE ENFORCEMENT	(1,094,182)	(826,782)	(935,980)	1,242,385	334,845	1,577,231	0	1,371,737	1,292,736	1,577,231	15%
							(Surplus)/Deficit \$ 277,555 \$ 465,954 \$ 641,251				
TOTAL FUND 1020											
							1,479,181 32,696,868 32,265,310 34,310,953				
							\$ 1,396,243 \$ 956,586 \$ 2,036,297				
CDBG FUND: 1021											
CDBG-Public Impr	(622,906)	(90,873)	(1,088,749)	0	0	0	1,088,749	622,906	90,873	1,088,749	75%
CDBG-Public Services	(134,633)	(134,633)	(112,705)	0	112,705	112,705	0	134,633	134,633	112,705	-16%
CDBG-Adm Costs	(166,970)	(166,970)	(150,273)	0	150,273	150,273	0	166,970	164,020	150,273	-10%
TOTAL FUND 1021	(924,509)	(392,476)	(1,351,727)	0	262,978	262,978	1,088,749	924,509	389,526	1,351,727	46%
							(Surplus)/Deficit \$ - \$ (2,950) \$ -				
INSURANCE RESERVE FUND: 1090											
Insurance Reserve	(173,000)	(150,734)	(555,000)	0	555,000	555,000	0	205,000	100,000	555,000	171%
TOTAL FUND 1090	(173,000)	(150,734)	(555,000)	0	555,000	555,000	0	205,000	100,000	555,000	171%
							(Surplus)/Deficit \$ 32,000 \$ (50,734) \$ -				
TOTAL OTHER FUNDS											
							1,088,749 1,129,509 489,526 1,906,727				
							(Surplus)/Deficit \$ 32,000 \$ (53,684) 0				
MEASURE K FUND: 1025											
Measure K Police				1,393,847	498,500	1,892,347	0	0	0	1,892,347	
Measure K Fire				0	0	0	1,750,000	0	0	1,750,000	
TOTAL FUND 1025		0	(3,645,000)	1,393,847	498,500	1,892,347	1,750,000	0	0	3,642,347	
							\$ - (2,653)				
GRAND TOTAL											
							4,317,930 33,826,377 32,754,835 39,860,027				
							(Surplus)/Deficit \$ 1,428,243 \$ 902,902 \$ 2,033,644				
							(Surplus)/Deficit \$ 902,902 \$ 2,033,644				
							Add Back One-Time Expenses \$ (680,274) \$ (400,446)				
							\$ 222,628 \$ 1,633,198				

Per review of Exhibit I, above, the CDBG Fund (1021) appears to be underperforming in Fiscal Year 2016/2017, with a budget of \$925,000 and estimated expenditures of only \$390,000. This is primarily due to delayed Public Improvement projects, which should be reprogrammed and completed in the next fiscal year. Because CDBG funds are received on a reimbursement basis, the reduction in expenditures are matched with a reduction in CDBG revenues in Fiscal Year 2016/2017.

As previously mentioned, we are anticipating roughly \$800,000 of Measure K revenue to be received for sales that take place during the last quarter of Fiscal Year 2016/2017. However, we are not including that figure in the 2016/2017 estimates because that would almost make us appear to be balancing the General Fund budget with revenues that were not budgeted for and are designed to be used for public safety purposes beginning in Fiscal Year 2017/2018. That \$800,000 will certainly help to enhance public safety over the next two years, though, as we build a new fire station and expand our police and fire department services. During the Budget Workshop, we will discuss some possible uses for those funds. Although Measure K will absolutely help to enhance public safety services in the City of Madera, it will not help us to balance the other General Fund budgets because of the declared intentions for those funds to be used to expand public safety services while maintaining the level of service that is provided and paid for by Non-Measure K funds. If we reduce the workforce in PD along with the other General Fund departments, the public may perceive that as a bait and switch as it applies to our Measure K declarations. With Public Safety making up over 50% of the General Fund budgets, a \$2.03 million reduction of costs in the remaining departments could really impact the levels of service that can be provided in those departments.

Included in the projected 2017/2018 General Fund deficit are \$400,466 of one-time expenses that are not operational in nature and can be viewed as a planned draw-down of Fund Balance. Council will recall that we recognized just over \$1.5 million as revenue from "Other Funding Sources" related to Capital Lease financing for a new fire truck and for the Tyler Munis ERP system. Without that one-time "revenue", the General Fund would have reduced the General Fund's Fund Balance by \$1,072,528 rather than adding \$467,537 in Fiscal Year 2015/2016. Of the \$400,466 of one-time expenses, \$365,446 is related to the final draw-down of those Capital Lease funds. The remaining \$35,000 is for office furniture and playground equipment. Backing out these one-time expenditures provides a better picture of the operational deficit that is projected in the General Fund budget for Fiscal Year 2017/2018 at this time. However, that still leaves us with a projected deficit of \$2,089,678.

During the Budget Workshop, staff and the City Administrator will discuss some options that could help to bridge this budget gap and help to create a balanced budget for Council to consider for approval at the July 5<sup>th</sup> City Council meeting. At a minimum that discussion should include but not be limited to the following kinds of options:

I. Regardless of other choices the City will implement a soft hiring freeze on all non-safety positions. That means that as positions become vacant they will not be refilled absent approval of the City Administrator; approval shall be given only in those cases defined as a priority need. This is not a preferred budget strategy as it reduces service delivery by chance as opposed to a plan. At this time any estimate of savings would be speculative.

II. Regardless of other choices made the City will implement a cost reduction plan for all expenditures of activities not funded by Measure K. No purchases will be made that are not absolutely necessary; travel will be limited; in simple terms we will focus on the basics, with the response for a purchase generally beginning with "no" unless demonstrated to the purchasing department that it is of immediate need. Much like the first item, defining savings is speculative at this time.

III. Council may choose to exercise openers in the current collective bargaining memorandums of

understanding to discuss increased employee contributions to CalPERS. Any negotiation that leads to less take home pay for the City's employees will be extremely difficult especially while the City maintains healthy fund balance positions. The City necessarily defines its financial planning over a multiple year basis; employees understandably worry about tomorrow's take home pay. No estimate of savings is possible in advance of good faith bargaining.

IV. Council may choose to reduce maintenance and operating budget across the board, all departments, by approximately 3%, to generate \$300,000 of savings. This is easier said than done as the maintenance and operating budgets contains a number of fixed cost agreements. A reduction may also represent a de facto service decrease in some service areas. It is, however, feasible.

V. Council may choose to make use of un-programmed Measure K revenues. Based on an estimate received from the City's sales tax consultant we anticipate receiving approximately \$800,000 in Measure K Funds for collections between April and June of this year. There is no expenditure plan for these funds at this time.

A. Measure K funds for the 17-18 fiscal cycle are fully committed to new police positions, equipment for the new police hires, and the construction of a new fire station.

B. Use of Measure K dollars collected in the last three months of this year may be used in several ways, still limiting the use to public safety.

a. The funds may be held as a Measure K fund balance position.

b. Funds may be used this year to buy land for a new fire station in 17-18.

c. The funds may be held for future expenses, both in police and fire in the 18-19 fiscal cycle.

d. Chief Frazier anticipates a number of capital needs.

e. The all in capital cost of a new Fire Station remains an unknown; operating costs have been estimated but may change due to PERS increases. We will necessarily build and staff based on available revenues.

VI. Pick any combination of General Fund capital and personnel cost reductions equal to \$500,000. Or more. We should approach with caution the elimination of any currently budgeted positions in police and fire. Doing so while adding positions as part of Measure K would be a bait and switch.

As we attempt to resolve this projected budget deficit for Fiscal Year 2017/2018 and we anticipate large increases in CalPERS retirement costs in the upcoming fiscal years, staff anticipates that some difficult decisions will have to be made. We will have to find ways to enhance revenue streams and consider reductions in the workforce to ensure that the City is providing a level of service that is sustainable and fiscally responsible.

The following pages include the General Fund budget detail, which the respective departments will summarize and briefly review with Council:



## **GENERAL FUND BUDGETS BY DEPARTMENT**

# CITY ADMINISTRATOR'S OFFICE

## CITY ADMINISTRATOR'S OFFICE 10201100

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4348	Interfund Charges - Admin. Overhead	(208,827)	(236,212)	(148,909)	(221,611)	(221,611)	(221,611)
	<b>TOTAL REVENUE</b>	<b>(208,827)</b>	<b>(236,212)</b>	<b>(148,909)</b>	<b>(221,611)</b>	<b>(221,611)</b>	<b>(221,611)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	138,597	142,303	181,162	225,919	259,015	321,771
5100	Salaries/Overtime	0	0	0	0	92	0
5105	Salaries - Leave Payout	12,270	12,638	15,582	15,523	6,313	17,694
5200	Salaries - Auto & Expense Allowance	5,040	5,220	(0)	0	0	0
5300	Public Employees Retirement System	22,618	23,001	32,293	48,807	53,465	65,772
5302	Long Term Disability Insurance	272	247	263	452	573	781
5303	Life Insurance Premiums	117	76	79	135	133	186
5304	Worker's Compensation Insurance	9,795	10,114	13,585	18,952	21,350	28,371
5305	Medicare Tax - Employer's Share	2,368	2,035	2,421	3,531	3,957	5,008
5308	Deferred Compensation / Full-time	0	0	188	2,102	3,495	5,935
5309	Unemployment Insurance	225	157	150	405	340	567
5310	Section 125 Benefit Allow.	14,553	15,420	15,049	36,161	28,898	38,868
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>205,855</b>	<b>211,212</b>	<b>260,771</b>	<b>351,987</b>	<b>377,630</b>	<b>484,953</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	1,115	1,301	961	1,200	1,200	2,100
6411	Advertising, Bids and Legal Notices	0	0	349	1,000	1,000	500
6414	Professional Dues	1,400	1,600	1,400	1,400	1,400	2,200
6416	Office Supplies - Expendable	1,273	213	6	100	100	2,100
6440	Contracted Services	352	417	565	503	503	2,500
6564	Fidelity Bond Premium	3,500	3,500	3,500	3,500	3,500	3,500
6530	Conference, Training, Education	3,590	1,666	4,324	3,500	1,200	4,500
6900	Interfund Charges - Fac. Maint	0	6,338	2,924	2,924	2,924	9,125
6902	Interfund Charges - Central Supply	76	0	0	250	250	250
6918	Interfund Charges - Computer Maint.	3,585	7,614	8,913	12,163	12,163	12,163
6920	Interfund Charges-Computer Replacement	0	0	1,106	1,106	1,106	1,106
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>14,891</b>	<b>22,648</b>	<b>24,048</b>	<b>27,646</b>	<b>25,346</b>	<b>40,044</b>
<b>CAPITAL OUTLAY</b>							
7000	Office Furnitures	0	0	2,623	2,500	0	15,000
7000	Computer Equipment and Peripheral	0	0	0	9,000	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>2,623</b>	<b>11,500</b>	<b>0</b>	<b>15,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>220,746</b>	<b>233,860</b>	<b>287,441</b>	<b>391,133</b>	<b>402,976</b>	<b>539,997</b>

**CENTRAL ADMINISTRATION**  
**10201110**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4346	Interfund Charges - Reimbursement	0	(64,083)	(64,083)	0	(64,083)	(64,083)
4348	Interfund Charges - Admin. Overhead	(239,985)	(303,034)	(338,203)	(320,759)	(320,759)	(320,759)
	<b>TOTAL REVENUE</b>	<b>(239,985)</b>	<b>(367,117)</b>	<b>(402,286)</b>	<b>(320,759)</b>	<b>(320,759)</b>	<b>(384,842)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	56,783	55,392	62,095	60,000	60,000	60,000
6402	Telephone and Fax Charges	183	205	240	250	250	250
6414	Professional Dues	16,447	17,711	9,449	18,000	18,000	18,000
6416	Office Supplies - Expendable	1,240	1,843	1,862	2,000	2,000	1,500
6440	Contracted Services	16,163	21,228	72,349	80,000	80,000	80,000
6442	Audit Fees	0	43,072	55,405	43,400	48,400	50,000
6530	Building Supplies, Keys, Repairs	1,336	1,791	1,576	2,000	0	0
6560	Liability / Property Insurance	152,173	166,570	176,723	254,952	254,952	254,952
6564	Fidelity Bond Premium	0	0	0	5,000	5,000	5,000
6580	OPEB Obligation Expense	0	0	0	0	0	0
6530	Conference, Training, Education	2,211	1,582	1,300	2,000	4,000	3,000
6704	Intergovernmental Charge/Prop. Tax Admin	6,802	126,961	71,416	79,845	79,845	79,845
6900	Interfund Charges - Fac. Maint	193,000	0	0	0	0	0
6902	Interfund Charges - Central Supply	298	127	279	250	250	250
8200	Operating Transfer to Other Funds	610,788	369,003	330,997	609,699	609,699	191,583
8220	Transfers Out - Insurance Reserve	0	675,433	1,171,271	99,948	99,948	421,658
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,057,424</b>	<b>1,480,918</b>	<b>1,954,963</b>	<b>1,257,345</b>	<b>1,262,345</b>	<b>1,166,038</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,057,424</b>	<b>1,480,918</b>	<b>1,954,963</b>	<b>1,257,345</b>	<b>1,262,345</b>	<b>1,166,038</b>

**COMMUNITY PROMOTION**  
**10201120**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>MAINTENANCE AND OPERATIONS</b>							
6518	Community / Employee Recognition Items	10,469	9,337	9,101	8,500	8,500	8,500
6561	Miscellaneous	0	0	1,544	7,500	7,500	7,500
6470	<b>Funding to Outside Agencies</b>	<b>203,266</b>	<b>195,092</b>	<b>160,112</b>	<b>210,330</b>	<b>306,192</b>	<b>220,330</b>
6470	Funding to Outside Agencies - E.D.C.	153,433	153,210	0	155,000	0	0
6470	Funding to Outside Agencies - LAFCO	37,419	28,989	0	22,330	0	32,336
6470	Funding to Outside Agencies - Other	7,414	7,893	0	28,000	0	0
6470	Funding to Outside Agency-Animal Shltr	0	0	0	0	0	0
6470	Funding to Outside Agencies - Art Council	5,000	5,000	0	5,000	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>213,735</b>	<b>204,429</b>	<b>170,757</b>	<b>226,330</b>	<b>322,192</b>	<b>236,330</b>
	<b>TOTAL EXPENDITURES</b>	<b>213,735</b>	<b>204,429</b>	<b>170,757</b>	<b>226,330</b>	<b>322,192</b>	<b>236,330</b>

# CITY CLERK'S OFFICE

## CITY COUNCIL 10201000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4348	Interfund Charges - Admin. Overhead	(47,430)	(61,890)	(14,439)	(27,275)	(27,275)	(40,335)
4662	Reimbursement-RDA to City	0	(210)	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(47,430)</b>	<b>(62,100)</b>	<b>(14,439)</b>	<b>(27,275)</b>	<b>(27,275)</b>	<b>(40,335)</b>
<b>SALARIES AND BENEFITS</b>							
5005	Salaries / Part-time	27,548	37,143	41,492	42,000	44,611	42,000
5303	Life Insurance Premiums	337	300	288	355	312	355
5304	Worker's Compensation Insurance	2,112	2,946	3,379	3,523	3,897	3,703
5305	Medicare Tax - Employer's Share	600	776	911	815	960	893
5307	Deferred Compensation /Part-time	1,026	1,393	1,550	1,575	1,671	1,575
5309	Unemployment Insurance	698	1,077	1,025	1,428	1,302	1,260
5310	Section 125 Benefit Allow.	49,820	57,320	45,544	96,498	55,590	67,607
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>82,141</b>	<b>100,956</b>	<b>94,189</b>	<b>146,194</b>	<b>108,344</b>	<b>117,393</b>
6402	Telephone & Fax Charges	3,290	3,346	3,953	3,840	3,700	3,840
6416	Office Supplies - Expendable	375	1,400	733	2,500	1,000	2,530
6418	Postage - Other Mailing Costs	0	0	0	100	10	100
6518	Community/Emp Recognition Items	502	1,227	603	2,700	1,000	5,000
6900	Interfund Charges - Fac. Maint	0	7,108	3,279	3,279	3,279	10,235
6902	Interfund Charges - Central Supply	227	227	379	535	540	600
6918	Interfund Charges-Computer Maint.	4,481	7,110	0	0	0	0
6530	Conference Costs - Council Members	3,264	7,236	10	13,600	13,600	13,600
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>12,139</b>	<b>27,655</b>	<b>8,958</b>	<b>26,554</b>	<b>23,129</b>	<b>35,905</b>
	<b>TOTAL EXPENDITURES</b>	<b>94,280</b>	<b>128,611</b>	<b>103,147</b>	<b>172,749</b>	<b>131,473</b>	<b>153,298</b>



**CITY CLERK'S OFFICE  
10201010**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4348	Interfund Charges - Admin. Overhead	(135,899)	(83,200)	(23,493)	(68,281)	(68,281)	(68,281)
4659	Refunds and Reimbursements	(241)	(343)	(1,719)	0	(600)	0
4662	Reimbursement-RDA to City	0	(861)	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(136,140)</b>	<b>(84,404)</b>	<b>(25,212)</b>	<b>(68,281)</b>	<b>(68,281)</b>	<b>(68,281)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	125,447	128,581	159,741	174,759	172,365	179,819
5100	Salaries/Overtime	13	14	592	500	1,200	1,300
5105	Salaries - Leave Payout	9,195	9,454	14,780	13,069	11,884	13,513
5200	Salaries - Auto & Expense Allowance	6,450	6,900	6,900	6,900	6,900	6,900
5300	Public Employees Retirement System	22,589	25,605	34,249	40,675	40,158	37,195
5302	Long Term Disability Insurance	407	432	520	576	604	580
5303	Life Insurance Premiums	172	171	169	171	182	171
5304	Worker's Compensation Insurance	9,072	10,199	13,740	14,702	15,163	15,969
5305	Medicare Tax - Employer's Share	2,211	2,159	2,546	2,862	2,781	2,955
5308	Deferred Compensation / Full-time	1,540	1,593	1,662	2,180	2,108	2,235
5309	Unemployment Insurance	644	546	476	476	420	420
5310	Section 125 Benefit Allow.	11,748	17,614	30,329	26,330	27,348	26,780
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>189,488</b>	<b>203,269</b>	<b>265,703</b>	<b>283,200</b>	<b>281,113</b>	<b>287,837</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	635	641	600	735	650	1,335
6411	Advertising - Bids and Legal Notices	707	2,975	3,343	4,500	3,500	4,500
6414	Professional Dues	532	569	589	590	500	600
6416	Office Supplies - Expendable	1,794	1,866	1,653	1,800	2,800	2,500
6418	Postage - Other Mailing Costs	153	202	414	450	270	450
6440	Contracted Services	2,407	820	5,215	6,500	2,000	6,500
6562	Retiree Insurance Premiums	5,721	4,401	5,281	5,580	5,580	5,580
6563	Public Employee Bonding Premium	270	255	(55)	370	370	100
6530	Conference, Training, Education	235	1,409	173	3,300	800	3,000
6704	Intergovernmental Charge - Election Cost	0	893	16,024	85,000	74,000	0
6900	Interfund Charges - Fac. Maint	0	2,873	1,325	1,325	1,325	4,136
6902	Interfund Charges - Central Supply	78	49	129	220	0	300
6918	Interfund Charges-Computer Maint.	3,585	8,047	8,913	12,163	12,163	12,163
6920	Interfund Charges - Computer Replacement	0	0	1,106	1,106	1,106	1,106
7000	Computer Equipment and Peripherals	0	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>16,117</b>	<b>25,000</b>	<b>44,710</b>	<b>123,639</b>	<b>105,064</b>	<b>42,270</b>
	<b>TOTAL EXPENDITURES</b>	<b>205,605</b>	<b>228,269</b>	<b>310,413</b>	<b>406,839</b>	<b>386,177</b>	<b>330,107</b>

# CITY ATTORNEY'S OFFICE

## CITY ATTORNEY 10201400

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>FUND: 10200</b>							
<b>Dept 106: City Attorney's Office</b>							
<b>REVENUE</b>							
4343	Interfund Charges - Legal fees	(23,157)	(3,378)	(3,764)	(3,378)	(3,378)	(3,590)
4348	Interfund Charges - Admin. Overhead	(97,140)	(59,533)	(22,323)	(27,375)	(27,375)	(27,375)
4659	Refunds and Reimbursements	(3,614)	(3,110)	(3,950)	(1,000)	(1,000)	(1,000)
4661	Reimbursement-Housing Auth to City	0	0	0	(5,000)	(5,000)	(5,000)
4662	Reimbursement-RDA to City	0	(95,165)	0	0	0	0
<b>TOTAL REVENUE</b>		<b>(123,911)</b>	<b>(161,186)</b>	<b>(30,037)</b>	<b>(36,753)</b>	<b>(36,753)</b>	<b>(36,965)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	208,947	222,567	275,550	285,379	285,139	292,818
5105	Salaries - Leave Payout	5,834	4,907	1,236	20,460	18,986	21,074
5200	Salaries - Auto & Expense Allowance	450	900	900	900	150	0
5300	Public Employees Retirement System	37,439	44,032	58,930	65,569	65,517	58,976
5302	Long Term Disability Insurance	569	614	625	639	672	646
5303	Life Insurance Premiums	172	171	171	171	182	171
5304	Worker's Compensation Insurance	15,432	17,650	22,620	23,940	24,911	25,818
5305	Medicare Tax - Employer's Share	3,240	3,298	4,102	4,542	4,250	4,647
5308	Deferred Compensation / Full-time	2,503	2,683	2,860	2,924	2,923	3,000
5309	Unemployment Insurance	644	546	476	476	420	420
5310	Section 125 Benefit Allow.	24,390	33,651	29,194	27,819	29,328	28,717
<b>TOTAL SALARIES AND BENEFITS</b>		<b>299,620</b>	<b>331,020</b>	<b>396,663</b>	<b>432,821</b>	<b>432,478</b>	<b>436,287</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	849	879	858	1,100	1,400	1,100
6414	Professional Dues	495	380	380	500	430	500
6415	Publications and Subscriptions	4,309	5,464	5,002	5,200	5,200	5,200
6416	Office Supplies - Expendable	684	834	668	1,000	442	1,000
6440	Contracted Services	974	1,387	1,604	1,400	1,415	1,400
6444	Contract Legal Services	286	152	434	3,400	80	3,400
6562	Retiree Insurance Premiums	10,409	8,080	9,993	8,952	8,952	8,952
6530	Conference, Training, Education	1,619	1,334	1,499	3,000	1,750	3,000
6900	Interfund Charges - Fac. Maint	0	3,910	1,804	1,804	1,804	5,630
6902	Interfund Charges - Central Supply	75	0	32	100	100	100
6918	Interfund Charges - Computer Maint.	5,377	15,157	5,942	8,108	8,108	8,108
6920	Interfund Charges-Computer Replacement	0	0	737	737	737	737
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>25,077</b>	<b>37,577</b>	<b>28,952</b>	<b>35,301</b>	<b>30,419</b>	<b>39,127</b>
<b>TOTAL EXPENDITURES</b>		<b>324,697</b>	<b>368,597</b>	<b>425,615</b>	<b>468,122</b>	<b>462,897</b>	<b>475,415</b>

# FINANCE

## FINANCE 10201200

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4202	Business License Application Fees	(21,301)	(21,191)	(20,281)	(21,000)	(20,000)	(21,000)
4205	State SB-1186 Fees -(Business License)	(98)	(102)	(123)	0	(104)	0
4202	Rental Business License App. Fees	(500)	(425)	(876)	(800)	(500)	(800)
4208	Late Payment-Other Penalty	(3,466)	(80)	240	(1,000)	(7,011)	(1,000)
4346	Interfund Charges - Cost Distribution	0	0	0	0	0	0
4348	Interfund Charges - Admin. Overhead	(341,951)	(233,321)	(561,404)	(566,651)	(566,651)	(566,651)
4355	Transfer-In	0	0	0	0	0	0
4353	Interfund Charges - Software	0	0	0	0	(94,637)	(94,637)
4355	Transfer-In From Fund 42000 LTF	(7,500)	0	0	0	0	0
4551	Fines & Violations	0	(75)	(2,078)	(2,000)	0	(2,000)
4657	Miscellaneous Revenue	(2,830)	(1,803)	(525)	(2,500)	(2,000)	(2,500)
4659	Refunds and Reimbursements	(663)	83	0	0	0	0
4662	Reimbursement-RDA to City	0	(25,288)	0	0	0	0
4682	Collection Recovery-Business License	(7,627)	(12,596)	(629)	(7,000)	(9,000)	(7,000)
<b>TOTAL REVENUE</b>		<b>(385,936)</b>	<b>(294,797)</b>	<b>(585,676)</b>	<b>(600,951)</b>	<b>(699,903)</b>	<b>(695,588)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	264,531	285,397	301,774	327,892	317,384	344,043
5005	Salaries / Part-time	0	587	0	0	0	0
5100	Salaries / Overtime	98	103	110	0	937	0
5105	Salaries - Leave Payout	3,794	6,562	8,748	7,966	7,794	8,205
5200	Salaries - Auto and Expense Allowance	700	1,087	1,050	1,050	1,050	1,050
5300	Public Employees Retirement System	42,588	39,789	40,677	76,892	54,134	71,487
5302	Long Term Disability Insurance	947	995	956	1,076	1,062	1,124
5303	Life Insurance Premiums	287	285	268	287	295	292
5304	Worker's Compensation Insurance	20,057	22,762	24,643	27,507	27,673	30,334
5308	Deferred Compensation / Full-time	9,180	8,541	8,261	9,373	8,818	9,936
5309	Unemployment Insurance	1,652	1,524	1,125	1,119	999	1,008
5310	Section 125 Benefit Allow.	77,992	94,686	90,444	84,620	65,095	64,231
<b>TOTAL SALARIES AND BENEFITS</b>		<b>426,007</b>	<b>466,698</b>	<b>482,588</b>	<b>542,853</b>	<b>490,155</b>	<b>537,029</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	3,623	3,695	3,512	3,900	3,900	3,900
6410	Recruiting Expenses	1,253	0	40	1,500	1,500	1,500
6414	Professional Dues	980	970	2,033	1,500	1,200	1,500
6416	Office Supplies - Expendable	8,543	6,724	7,024	7,500	7,500	7,500
6417	Software Costs	0	0	179,676	130,817	0	0
6418	Postage - Other Mailing Costs	6,042	3,913	8,820	11,000	11,000	11,000
6440	Contracted Services	260,615	164,244	136,521	132,500	134,000	132,500
6441	Contracted Services - Parking Citations	2,615	2,103	1,876	3,400	2,000	3,400
6450	Bad Debt Expense	0	0	0	1,000	500	1,000
6563	Public Employee Bonding Premium	4,477	4,477	4,477	4,500	4,477	4,500
6564	Fidelity Bond Premium	0	0	0	5,000	5,000	5,000
6530	Conference, Training, Education	8,010	6,948	3,031	8,500	8,500	8,500
6561	Other Expenses	4,114	0	3,132	0	0	0
6900	Interfund Charge Fac. Maint.	0	14,519	6,699	6,699	6,699	20,905
6902	Interfund Charges - Central Supply	227	3	76	0	0	0
6918	Interfund Charges-Computer Maint.	12,905	35,000	29,709	41,377	41,377	41,377
6920	Interfund Charges- Computer Rplcmt	56,689	0	3,685	3,685	3,685	3,685
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>370,093</b>	<b>242,597</b>	<b>390,310</b>	<b>362,878</b>	<b>231,338</b>	<b>246,268</b>
<b>DEBT SERVICE</b>							
8000	Interest Expense	0	0	11,352	0	19,487	15,099
8002	Lease Payment - Principal	0	0	78,797	0	160,812	165,199
<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>0</b>	<b>90,149</b>	<b>0</b>	<b>180,298</b>	<b>180,298</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7000	Office Furniture	0	512	0	0	0	0
7000	Vehicles and Equipment	0	0	284,033	0	225,962	365,446
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>512</b>	<b>284,033</b>	<b>0</b>	<b>225,962</b>	<b>365,446</b>
<b>TOTAL EXPENDITURES</b>		<b>796,100</b>	<b>709,807</b>	<b>1,247,080</b>	<b>905,730</b>	<b>1,127,753</b>	<b>1,329,041</b>

**PURCHASING**

**10201210**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4348	Interfund Charges - Admin. Overhead	(75,665)	(118,599)	(116,103)	(132,426)	(132,426)	(132,426)
	<b>TOTAL REVENUE</b>	<b>(75,665)</b>	<b>(118,599)</b>	<b>(116,103)</b>	<b>(132,426)</b>	<b>(132,426)</b>	<b>(132,426)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-Time	88,621	91,622	103,314	107,854	104,340	97,180
5100	Salaries / Overtime	0	0	60	0	1,505	0
5105	Salaries/Leave Payout	0	0	0	1,244	0	0
5300	Public Employees Retirement System	19,447	21,855	26,475	29,368	27,258	21,702
5302	Long Term Disability Insurance	301	322	361	388	392	350
5303	Life Insurance Premiums	103	102	102	102	99	102
5304	Worker's Compensation Insurance	6,794	7,265	8,498	9,048	9,247	8,568
5305	Medicare Tax - Employer's Share	1,296	1,288	1,541	1,648	1,579	1,468
5308	Deferred Compensation / Full-Time	3,709	3,853	4,326	4,530	4,353	4,082
5309	Unemployment Insurance	644	546	476	476	443	420
5310	Section 125 Benefit Allowance	27,871	39,564	36,357	34,120	24,255	19,022
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>148,786</b>	<b>166,417</b>	<b>181,510</b>	<b>188,777</b>	<b>173,471</b>	<b>152,895</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	1,186	1,220	1,080	1,300	1,300	1,300
6411	Advertising - Bids and Legal Notices	453	323	481	500	500	500
6416	Office Supplies - Expendable	994	847	772	900	900	900
6418	Postage - Other Mailing Costs	36	57	156	100	100	100
6425	Vehicle Fuel, Supplies & Maintenance	159	45	78	250	250	250
6440	Contracted Services	2,767	2,588	2,500	3,680	3,680	3,680
6532	<b>Supplies</b>	91	41	0	100	100	<b>400</b>
6530	Building Supplies, Keys, Repairs	67	240	0	300	100	0
6530	Conference, Training, Education	557	566	455	500	800	500
6900	Interfund Charges - Fac. Maint	0	9,424	3,819	3,819	3,819	13,569
6902	Interfund Charges - Central Supply	391	370	575	850	850	850
6908	Interfund Charges - Vehicle Repairs	1,981	1,952	1,971	2,268	2,268	2,559
6907	Interfund Charges - Vehicle Replacement	0	133	133	0	0	150
6918	Interfund Charges - Computer Maint.	3,585	5,385	5,941	8,108	8,108	8,108
6920	Interfund Charges-Computer Replacement	0	0	737	737	737	737
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>12,267</b>	<b>23,191</b>	<b>18,698</b>	<b>23,412</b>	<b>23,512</b>	<b>33,603</b>
	<b>TOTAL EXPENDITURES</b>	<b>161,053</b>	<b>189,608</b>	<b>200,208</b>	<b>212,188</b>	<b>196,983</b>	<b>186,497</b>



# HUMAN RESOURCES/RISK MANAGEMENT

## HUMAN RESOURCES/RISK MANAGEMENT

10201500

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4348	Interfund Charges - Admin. Overhead	(242,669)	(276,656)	(297,435)	(355,359)	(355,359)	(355,359)
4355	Transfer-in From Fund 10900/Risk Mgmt	0	0	0	0	0	0
4659	Refunds and Reimbursements	(1,834)	0	(71)	0	0	0
<b>TOTAL REVENUE</b>		<b>(244,503)</b>	<b>(276,656)</b>	<b>(297,506)</b>	<b>(355,359)</b>	<b>(355,359)</b>	<b>(355,359)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	236,430	220,102	285,229	297,537	285,159	314,130
5105	Salaries - Leave Payout	8,377	6,037	10,762	16,046	11,830	16,961
5200	Salaries - Auto and Expense Allowance	0	0	900	900	900	900
5300	Public Employees Retirement System	43,461	46,907	63,100	67,352	67,325	61,288
5302	Long Term Disability Insurance	749	779	887	954	946	987
5303	Life Insurance Premiums	253	226	251	272	259	272
5304	Worker's Compensation Insurance	17,756	17,676	23,436	24,960	24,913	27,697
5305	Medicare Tax - Employer's Share	3,810	3,411	4,272	4,708	4,429	4,967
5308	Deferred Compensation / Full-time	5,433	4,718	6,029	6,589	5,913	6,980
5309	Unemployment Insurance	1,288	859	1,185	952	840	840
5310	Section 125 Benefit Allow.	41,110	46,515	63,691	61,308	61,187	63,345
<b>TOTAL SALARIES AND BENEFITS</b>		<b>358,667</b>	<b>347,227</b>	<b>459,740.22</b>	<b>481,577</b>	<b>463,701</b>	<b>498,368</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	1,257	1,382	1,677	1,600	1,900	2,200
6410	Advertising - Job Announcements	1,211	2,425	1,362	4,000	4,000	4,000
6414	Professional Dues	50	475	0	1,500	1,500	1,500
6416	Office Supplies - Expendable	2,876	2,816	3,593	5,000	5,000	5,000
6417	Software Costs	440	1,030	0	0	0	440
6440	Contracted Services	2,764	42,077	15,342	11,000	11,000	11,000
6460	Pre-Employment Health Screening	3,707	3,973	4,307	4,500	5,400	5,400
6460	Pre-employment Background Checks	832	847	4,307	900	0	0
6462	Employment Recruitment Costs	250	147	29	600	600	600
6530	Conference, Training, Education	1,810	5,880	5,057	8,000	8,000	9,800
6900	Interfund Charge Fac. Maint.	0	2,632	1,214	1,214	1,214	3,790
6902	Interfund Charges - Central Supply	90	166	241	250	250	250
6918	Interfund Charges - Computer Maint.	7,169	11,389	11,884	16,217	16,217	16,217
6920	Interfund Charges-Computer Replacement	0	0	1,474	1,474	1,474	1,474
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>22,456</b>	<b>75,237</b>	<b>50,487</b>	<b>56,255</b>	<b>56,555</b>	<b>61,671</b>
<b>TOTAL EXPENDITURES</b>		<b>381,123</b>	<b>422,465</b>	<b>510,227</b>	<b>537,832</b>	<b>520,257</b>	<b>560,039</b>

## INSURANCE/RISK MANAGEMENT

10901510

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	(405)	(6,619)	(10,697)	0	0	0
4355	Transfers In	(8,602)	(865,000)	(1,499,999)	(128,000)	(128,000)	(540,000)
4675	Retrospective Adjust Refund	(193,440)	(105,875)	0	(45,000)	(22,734)	(15,000)
4657	Miscellaneous Revenue	(39,820)	0	(33,781)	0	0	0
<b>TOTAL REVENUE</b>		<b>(242,267)</b>	<b>(977,494)</b>	<b>(1,544,477)</b>	<b>(173,000)</b>	<b>(150,734)</b>	<b>(555,000)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
5301	Health Insurance Benefits	12,424	(22,488)	69,142	0	0	0
6444	Contract Legal Services	32,567	17,088	58,149	100,000	100,000	100,000
6567	Retrospective Adjustment	322,824	899,520	0	100,000	0	450,000
6530	Conference, Training, Education	0	0	1,964	5,000	0	5,000
8200	Transfers Out - Other	0	0	0	0	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>367,815</b>	<b>894,121</b>	<b>129,256</b>	<b>205,000</b>	<b>100,000</b>	<b>555,000</b>
<b>TOTAL EXPENDITURES</b>		<b>367,815</b>	<b>894,121</b>	<b>129,256</b>	<b>205,000</b>	<b>100,000</b>	<b>555,000</b>

## POLICE SERVICES

### POLICE SERVICES - AB109 10202010\*

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4434	AB109 Grant	0	0	(92,196)	(92,000)	(92,000)	(62,116)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(92,196)</b>	<b>(92,000)</b>	<b>(92,000)</b>	<b>(62,116)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	0	0	32,974	35,113	36,613	37,858
5100	Salaries / Overtime	0	0	118	1,537	197	0
5105	Salaries / Leave Payout	0	0	1,758	0	0	0
5110	Salaries / Uniform Pay	0	0	479	498	889	589
5300	Public Employees Retirement System	0	0	8,552	9,094	8,621	4,610
5302	Long Term Disability Insurance	0	0	108	126	126	136
5303	Life Insurance Benefits	0	0	32	35	35	41
5304	Worker's Compensation Insurance	0	0	2,890	3,075	3,075	3,338
5305	Medicare Tax - Employer's Share	0	0	514	539	459	557
5309	Unemployment Insurance	0	0	92	117	117	122
5310	Section 125 Benefit Allow.	0	0	10,619	11,867	11,867	14,552
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>0</b>	<b>0</b>	<b>58,135</b>	<b>62,000</b>	<b>62,000</b>	<b>61,803</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6470	Chowchilla P.D. share of A.B.109 funds	0	0	30,000	30,000	30,000	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>88,135</b>	<b>92,000</b>	<b>92,000</b>	<b>61,803</b>

\* In previous fiscal years AB109 revenues and expenses were included in the budget for department 221. This department was created the last two fiscal years to facilitate tracking of grant funding.

### POLICE SERVICES - COMMUNITY CORRECTIONS PARTNERSHIP 10202020

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4659	Refunds and Reimbursements	0	(124,394)	(128,541)	(127,717)	(144,223)	(145,233)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(124,394)</b>	<b>(128,541)</b>	<b>(127,717)</b>	<b>(144,223)</b>	<b>(145,233)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	0	63,977	68,113	69,973	75,196	86,939
5100	Salaries / Overtime	0	4,287	3,242	5,800	8,628	0
5105	Salaries - Leave Payout	0	3,033	2,850	0	4,840	0
5110	Salaries / Uniform Pay	0	1,025	2,009	1,517	1,536	1,017
5300	Public Employees Retirement System	0	28,777	17,566	18,128	19,371	22,625
5302	Long Term Disability Insurance	0	213	237	252	272	313
5303	Life Insurance Premiums	0	68	71	71	75	71
5304	Worker's Compensation Insurance	0	5,594	6,162	6,399	7,794	7,665
5305	Medicare Tax - Employer's Share	0	1,056	1,104	1,121	1,306	1,275
5309	Unemployment Insurance	0	273	238	238	204	210
5310	Section 125 Benefit Allow.	0	21,106	23,640	24,219	25,000	25,117
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>0</b>	<b>129,409</b>	<b>125,233</b>	<b>127,716</b>	<b>144,223</b>	<b>145,233</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>129,409</b>	<b>125,233</b>	<b>127,716</b>	<b>144,223</b>	<b>145,233</b>

**POLICE SERVICES - SCHOOLS POLICING**  
**10202030**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4219	M.U.S.D. Police Contract Charges	(150,243)	(249,332)	(236,877)	(252,564)	(256,273)	(256,952)
	<b>TOTAL REVENUE</b>	<b>(150,243)</b>	<b>(249,332)</b>	<b>(236,877)</b>	<b>(252,564)</b>	<b>(256,273)</b>	<b>(256,952)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	64,271	124,525	142,207	145,238	146,711	157,680
5100	Salaries / Overtime	17,295	12,208	16,568	22,173	16,431	9,104
5105	Salaries - Leave Payout	1,573	4,655	23,550	0	6,199	0
5110	Salaries / Uniform Pay	1,016	1,811	1,979	2,034	2,073	2,034
5300	Public Employees Retirement System	27,287	55,722	36,238	37,607	38,156	41,083
5302	Long Term Disability Insurance	220	377	474	523	510	568
5303	Life Insurance Premiums	71	107	120	141	148	141
5304	Worker's Compensation Insurance	6,134	10,924	14,375	14,044	14,513	14,705
5305	Medicare Tax - Employer's Share	1,232	2,043	2,513	2,509	2,587	2,500
5309	Unemployment Insurance	309	546	476	476	420	420
5310	Section 125 Benefit Allow.	21,116	27,915	32,560	27,819	28,525	28,717
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>140,524</b>	<b>240,834</b>	<b>271,060</b>	<b>252,564</b>	<b>256,273</b>	<b>256,952</b>
	<b>TOTAL EXPENDITURES</b>	<b>140,524</b>	<b>240,834</b>	<b>271,060</b>	<b>252,564</b>	<b>256,273</b>	<b>256,952</b>

**POLICE SERVICES - HOUSING AUTHORITY**  
**10202040**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4661	Reimbursement - Housing Auth. to City	(82,000)	0	0	(126,414)	(105,774)	(128,675)
	<b>TOTAL REVENUE</b>	<b>(82,000)</b>	<b>0</b>	<b>0</b>	<b>(126,414)</b>	<b>(105,774)</b>	<b>(128,675)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	42,014	0	0	72,984	65,815	74,796
5100	Salaries / Overtime	5,460	0	0	1,393	0	0
5105	Salaries - Leave Payout	2,141	0	0	0	1,834	0
5110	Salaries / Uniform Pay	682	0	0	1,017	919	1,017
5300	Public Employees Retirement System	18,137	0	0	18,897	17,041	19,501
5302	Long Term Disability Insurance	138	0	0	263	230	269
5303	Life Insurance Benefits	45	0	0	71	66	71
5304	Worker's Compensation Insurance	3,860	0	0	6,240	5,910	6,595
5305	Medicare Tax - Employer's Share	774	0	0	1,093	994	1,099
5309	Unemployment Insurance	306	0	0	238	210	210
5310	Section 125 Benefit Allow.	8,442	0	0	24,219	12,755	25,117
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>81,999</b>	<b>0</b>	<b>0</b>	<b>126,414</b>	<b>105,774</b>	<b>128,675</b>
	<b>TOTAL EXPENDITURES</b>	<b>81,999</b>	<b>0</b>	<b>0</b>	<b>126,414</b>	<b>105,774</b>	<b>128,675</b>

**POLICE SERVICES - ADMINISTRATION**

**10202000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4075	Public Safety Taxes - Prop. 172	(150,639)	(130,607)	(136,017)	(120,000)	(120,000)	(140,000)
4203	Police Background /Report request	(980)	(1,390)	(1,440)	(1,500)	(3,200)	(1,500)
4207	Police Cost Recov. Fees - DUI Cases	(23,289)	(9,157)	(9,970)	(10,000)	(10,000)	(8,000)
4211	False Alarm Response Fees	(13,335)	(6,325)	(3,150)	(10,000)	(10,000)	(10,000)
4217	County Jail Booking Fees	(8,164)	(10,627)	(10,241)	(6,000)	(6,000)	(6,000)
4235	Police Cite sign off/ Vehicle release	(24,601)	(20,014)	(12,672)	(15,000)	(15,000)	(15,000)
4255	Police Emergency Response Fees	(250)	0	0	(500)	(500)	(500)
4263	Alarm Permit Fees	(40,460)	(28,600)	(29,600)	(20,000)	(34,000)	(25,000)
4355	Transfer-In	(100,000)	0	0	0	0	0
4355	Transfer-In from Fund 45217 - DIF	0	(130,497)	(130,497)	(130,497)	(130,497)	(130,497)
4434	Grant - Cal Grip	(10,054)	(18,866)	(6,295)	(11,000)	(11,000)	(11,000)
4440	P.O.S.T. Reimbursement	(19,208)	(11,420)	(1,970)	(5,000)	(5,000)	(5,000)
4504	Police CCP Funding	(113,462)	(124,393)	0	0	0	0
4550	Court Fines / Forfeitures	(256,558)	(314,699)	(213,370)	(200,000)	(175,000)	(175,000)
4552	Parking Ticket Penalties	(77,162)	(64,196)	(46,420)	(35,000)	(55,000)	(56,000)
4553	Vehicle Code Fine Revenue	(3,665)	0	0	(5,000)	(150)	0
4657	Miscellaneous Revenue	(153,298)	(33,080)	(28,631)	(26,000)	(26,000)	(26,000)
4658	Towing Fees	0	(7,780)	(46,526)	(55,000)	(55,000)	(55,000)
4659	Refunds and Reimbursements	(140,141)	(25,734)	(97,964)	(95,000)	(95,000)	(95,000)
<b>TOTAL REVENUE</b>		<b>(1,135,266)</b>	<b>(937,385)</b>	<b>(774,764)</b>	<b>(745,497)</b>	<b>(751,347)</b>	<b>(759,497)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	4,419,700	4,290,846	4,664,578	4,934,525	4,781,780	4,845,876
5005	Salaries / Part-time	0	0	0	0	3,142	22,437
5100	Salaries / Overtime	225,919	278,362	304,408	270,000	246,199	270,000
5105	Salaries - Leave Payout	329,638	345,708	369,243	374,379	358,975	429,808
5110	Salaries / Uniform Pay	72,144	62,727	65,790	67,741	66,204	67,061
5200	Salaries - Auto and Expense Allowance	600	900	900	900	1,163	900
5300	Public Employees Retirement System	1,679,138	1,680,945	2,161,779	2,153,149	2,126,631	2,110,944
5302	Long Term Disability Insurance	13,822	10,754	14,985	17,442	16,463	17,060
5303	Life Insurance Premiums	4,577	5,686	4,685	5,086	4,947	5,058
5304	Worker's Compensation Insurance	377,473	390,759	439,843	467,080	470,822	489,468
5305	Medicare Tax - Employer's Share	78,253	72,444	77,352	82,982	79,077	83,133
5307	Deferred Compensation / Part-time	0	0	0	0	118	0
5308	Deferred Compensation / Full-time	31,534	32,875	39,559	35,766	34,284	36,579
5309	Unemployment Insurance	22,931	19,648	17,385	17,055	16,588	14,966
5310	Section 125 Benefit Allow.	1,045,332	1,305,401	1,275,886	1,256,950	1,210,816	1,311,164
<b>TOTAL SALARIES AND BENEFITS</b>		<b>8,301,061</b>	<b>8,497,056</b>	<b>9,436,392</b>	<b>9,683,054</b>	<b>9,417,208</b>	<b>9,704,454</b>



**POLICE SERVICES - ADMINISTRATION (Continued)**

**10202000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	45,300	76,719	19,594	56,000	66,000	66,000
6402	Telephone and Fax Charges	62,966	64,251	71,104	63,300	89,300	89,300
6414	Professional Dues	950	1,326	1,409	3,500	5,500	5,500
6415	Publications and Subscriptions	2,341	1,192	3,365	3,000	3,000	3,000
6416	Office Supplies - Expendable	16,687	15,162	15,791	15,000	15,000	15,000
6418	Postage - Other Mailing Costs	9,672	9,088	9,326	10,000	10,000	10,000
6425	Vehicle Fuel, Supplies & Maintenance	167,559	138,873	118,850	139,760	139,760	139,760
6440	Contracted Services	160,684	188,817	181,427	203,409	203,409	204,609
6460	Pre-employment Background Checks	300	0	0	0	0	0
6462	Employment Recruitment Costs	1,500	9,926	19,449	20,000	20,000	20,000
6518	Other Supplies	14,429	18,636	19,045	17,645	17,645	17,645
6532	Tool Replacement Costs	16	15	422	0	0	0
6560	Liability / Property Insurance	28,201	31,002	32,892	47,452	47,452	47,452
6562	Retiree Insurance Premiums	4,937	3,993	4,523	4,500	4,500	4,500
6530	Conference, Training, Education	53,493	64,118	79,590	70,000	70,000	70,000
6552	Investigative Expenses	19,880	25,274	21,022	20,000	20,000	20,000
6704	Intergovernmental Charge - Booking Fee	0	0	0	15,000	15,000	15,000
6900	Interfund Charges - Fac. Maint	0	76,827	31,132	31,132	31,132	56,691
6902	Interfund Charges - Central Supply	1,244	747	901	1,500	1,500	1,500
6908	Interfund Charges - Vehicle Repairs	133,545	142,754	154,677	171,480	171,480	202,495
6907	Interfund Charges - Replace Vehicles	91,861	107,733	110,067	0	0	160,167
6918	Interfund Charges-Computer Maint.	143,389	190,585	187,167	257,615	257,615	257,615
6920	Interfund Charges - Computer Replacement	0	0	66,886	72,886	72,886	72,886
7000	Computer Equip. & peripherals	30,608	2,596	33,562	40,000	68,000	68,000
7000	Replacement of Equipment	127,710	27,085	0	28,000	0	0
8002	Lease Payment	130,497	130,497	130,497	130,497	130,497	130,497
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>1,247,769</b>	<b>1,327,218</b>	<b>1,312,699</b>	<b>1,421,675</b>	<b>1,459,675</b>	<b>1,677,616</b>
<b>TOTAL EXPENDITURES</b>		<b>9,548,830</b>	<b>9,824,274</b>	<b>10,749,091</b>	<b>11,104,730</b>	<b>10,876,883</b>	<b>11,382,070</b>

**POLICE COPS HIRING PROGRAM**  
**10202050**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4456	C.O.P.S.Hiring Program Grant	(337,636)	(20,833)	(197,917)	(235,000)	(235,000)	(94,002)
	<b>TOTAL REVENUE</b>	<b>(337,636)</b>	<b>(20,833)</b>	<b>(197,917)</b>	<b>(235,000)</b>	<b>(235,000)</b>	<b>(94,002)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries - Full-time	145,274	79,399	130,275	136,252	139,364	61,531
5100	Salaries / Overtime	14,085	6,630	7,181	0	13,451	0
5105	Salaries - Leave Payout	22,034	7,390	13,238	0	10,069	0
5110	Salaries / Uniform Pay	0	1,421	2,607	2,136	2,403	1,005
5300	Public Employees Retirement System	85,768	35,755	34,250	35,274	38,589	7,498
5302	Long Term Disability Insurance	691	267	433	491	518	222
5303	Life Insurance Premiums	220	86	132	131	150	70
5304	Worker's Compensation Insurance	18,230	7,160	12,901	11,452	15,295	5,425
5305	Medicare Tax - Employer's Share	3,538	1,344	2,229	2,007	2,608	907
5309	Unemployment Insurance	996	349	446	440	412	208
5310	Section 125 Benefit Allow.	46,468	26,890	34,985	37,181	38,440	17,076
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>337,304</b>	<b>166,691</b>	<b>238,676</b>	<b>225,363</b>	<b>261,299</b>	<b>93,941</b>
	<b>TOTAL EXPENDITURES</b>	<b>337,304</b>	<b>166,691</b>	<b>238,676</b>	<b>225,363</b>	<b>261,299</b>	<b>93,941</b>

**POLICE SERVICES - ANIMAL CONTROL**  
**10202060**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4551	Fines and Penalties for Violations	(40)	(100)	0	0	0	0
4100	Burglar Alarm Permit Fees	0	0	0	0	0	0
4101	Animal License Revenue	(17,475)	(7,742)	(11,913)	(15,000)	(15,000)	(13,000)
4551	Fines and Penalties for Violations	(9,116)	(2,148)	(1,273)	(1,500)	(1,500)	(1,500)
4657	Miscellaneous Revenue	(517)	(350)	(720)	(800)	(800)	(800)
4659	Refunds and Reimbursements	(512)	(14)	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(27,660)</b>	<b>(10,354)</b>	<b>(13,906)</b>	<b>(17,300)</b>	<b>(17,300)</b>	<b>(15,300)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	65,803	35,508	65,963	74,800	39,422	80,444
5100	Salaries / Overtime	164	279	1,085	3,000	340	3,000
5105	Salaries - Leave Payout	635	0	0	0	0	0
5110	Salaries / Uniform Pay	1,040	681	929	1,060	540	1,060
5300	Public Employees Retirement System	14,649	6,561	13,194	16,389	8,517	14,334
5302	Long Term Disability Insurance	236	166	229	269	144	290
5303	Life Insurance Premiums	103	68	91	102	54	102
5304	Worker's Compensation Insurance	5,106	2,878	5,566	6,527	3,500	7,357
5305	Medicare Tax - Employer's Share	1,042	545	1,024	1,189	611	1,274
5308	Deferred Compensation / Full-time	2,743	1,447	2,660	3,142	1,611	3,379
5309	Unemployment Insurance	644	341	476	476	217	420
5310	Section 125 Benefit Allow.	35,051	21,521	25,671	33,489	9,686	34,628
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>127,216</b>	<b>69,995</b>	<b>116,890.08</b>	<b>140,442</b>	<b>64,641</b>	<b>146,288</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6416	Office Supplies - Expendable	192	0	0	0	0	0
6418	Postage / Other Mailing Charges	3,094	902	0	3,000	3,000	3,000
6425	Vehicle Fuel, Supplies & Maintenance	1,108	1,687	2,118	1,200	1,200	1,200
6440	Contracted Services	125,867	150,107	160,969	175,000	180,000	80,000
6440	Veterinary Costs	1,796	2,497	0	5,000	0	0
6530	Conference, Training, Education	0	0	0	2,500	2,500	2,500
6908	Interfund Charges - Vehicle Repairs	4,626	5,065	5,113	6,685	6,685	7,541
6907	Interfund Charges - Vehicle Replacement	0	2,667	3,133	0	0	4,267
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>136,683</b>	<b>162,924</b>	<b>171,334</b>	<b>193,385</b>	<b>193,385</b>	<b>98,507</b>
	<b>TOTAL EXPENDITURES</b>	<b>263,899</b>	<b>232,919</b>	<b>288,224</b>	<b>333,827</b>	<b>258,026</b>	<b>244,795</b>

**POLICE SERVICES - CALGRIP GRANT  
10202070**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4492	CalGRIP Grant - O.E.S.	(123,723)	(88,352)	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(123,723)</b>	<b>(88,352)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries - Full-time	27,382	14,789	0	0	0	0
5100	Salaries - Overtime	3,227	1,510	0	0	0	0
5110	Salaries - Uniform Pay	443	226	0	0	0	0
5300	Public Employees Retirement System	11,667	7,794	0	0	0	0
5302	Long Term Disability Insurance	92	77	0	0	0	0
5303	Life Insurance Premiums	22	23	0	0	0	0
5304	Worker's Compensation Insurance	2,878	1,548	0	0	0	0
5305	Medicare Tax - Employer's Share	610	298	0	0	0	0
5309	Unemployment Insurance	0	69	0	0	0	0
5310	Section 125 Benefit Allow.	9,400	1,859	0	0	0	0
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>55,721</b>	<b>28,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6470	Funding to Outside Agencies - Big Bros/Sisters	14,917	9,154	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>14,917</b>	<b>9,154</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>70,638</b>	<b>37,347</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**POLICE SERVICES - MEASURE K**  
**10252000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4075	Measure K Sales Tax - PD	0	0	0	0	(400,000)	(1,895,000)
4355	Transfer-In	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(400,000)</b>	<b>(1,895,000)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	0	0	0	0	0	799,338
5005	Salaries / Part-time	0	0	0	0	0	0
5100	Salaries / Overtime	0	0	0	0	0	0
5105	Salaries - Leave Payout	0	0	0	0	0	0
5110	Salaries / Uniform Pay	0	0	0	0	0	12,539
5200	Salaries - Auto and Expense Allowance	0	0	0	0	0	0
5300	Public Employees Retirement System	0	0	0	0	0	223,115
5302	Long Term Disability Insurance	0	0	0	0	0	2,872
5303	Life Insurance Premiums	0	0	0	0	0	646
5304	Worker's Compensation Insurance	0	0	0	0	0	70,795
5305	Medicare Tax - Employer's Share	0	0	0	0	0	9,238
5307	Deferred Compensation / Part-time	0	0	0	0	0	0
5308	Deferred Compensation / Full-time	0	0	0	0	0	5,508
5309	Unemployment Insurance	0	0	0	0	0	2,100
5310	Section 125 Benefit Allow.	0	0	0	0	0	267,697
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,393,847</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6416	Office Supplies - Expendable	0	0	0	0	0	138,500
6425	Vehicle Fuel, Supplies & Maintenance	0	0	0	0	0	360,000
6530	Conference, Training, Education	0	0	0	0	0	0
6900	Interfund Charges - Fac. Maint	0	0	0	0	0	0
6908	Interfund Charges - Vehicle Repairs	0	0	0	0	0	0
6907	Interfund Charges - Replace Vehicles	0	0	0	0	0	0
6920	Interfund Charges - Computer Replacement	0	0	0	0	0	0
7000	Computer Equip. & peripherals	0	0	0	0	0	0
8002	Lease Payment	0	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>498,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,892,347</b>

# FIRE SERVICES

## FIRE SERVICES - ADMINISTRATION 10202500

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4212	Fire Special Services Fee	(30)	(25) ✓	(3,951)	0	(58,182)	(20,000)
4247	Fire Department Weed Abatement Fee	(4,365)	(2,307) ✓	0	0	0	0
4346	Interfund Charges - Reimbursements	(49,000)	(49,000)	(49,000)	(57,820)	(57,820)	(57,820)
4355	Transfer In	0	0	0	0	(125,000)	0
4659	Refunds and Reimbursements	(19,586)	0	0	0	0	0
<b>TOTAL REVENUE</b>		<b>(72,981)</b>	<b>(51,332)</b>	<b>(52,951)</b>	<b>(57,820)</b>	<b>(241,002)</b>	<b>(77,820)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	19,400	21,875	21,573	17,500	17,500	21,000
6402	Telephone and Fax Charges	4,470	4,188	3,749	11,000	11,000	11,000
6411	Advertising - Bids and Legal Notices	0	0	0	500	500	500
6414	Professional Dues	0	0	0	150	150	150
6415	Publications and Subscriptions	508	697	1,077	1,500	1,500	1,100
6416	Office Supplies - Expendable	2,986	604	2,246	2,500	2,500	2,500
6425	Vehicle Fuel, Supplies & Maintenance	58,209	83,329	79,431	62,572	62,572	80,000
6440	Contracted Services	9,125	7,091	8,914	10,000	10,000	10,000
6440	Cal Fire Annual Contract	2,593,407	2,826,896	2,907,308	3,364,415	3,000,000	3,188,582
6532	Building Supplies, Keys, Repairs	10,690	12,006	13,923	10,000	24,000	40,000
6532	Tool Replacement Costs	21,155	36,106	22,751	10,000	0	0
6560	Liability / Property Insurance	10,483	11,035	11,707	16,890	16,890	16,890
6562	Retiree Insurance Premiums	5,721	4,401	5,281	5,580	0	0
6530	Conference, Training, Education	1,155	2,454	3,901	5,000	8,000	5,000
6900	Interfund Charge Fac. Maint.	0	61,016	24,725	24,725	24,725	40,480
6902	Interfund Charges - Central Supply	2,298	2,499	1,844	2,400	2,400	2,400
6918	Interfund Charges-Computer Maint.	538	538	11,884	15,470	15,470	15,470
6920	Interfund Charges - Computer Replacement	0	0	3,417	3,417	3,417	3,417
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>2,740,145</b>	<b>3,074,735</b>	<b>3,123,731</b>	<b>3,563,618</b>	<b>3,200,623</b>	<b>3,438,488</b>
<b>DEBT SERVICE</b>							
8000	Interest Expense	0	0	0	0	16,334	12,657
8002	Lease Payment - Principal	0	0	75,566	77,451	134,798	138,476
<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>0</b>	<b>75,566</b>	<b>77,451</b>	<b>151,132</b>	<b>151,133</b>
<b>CAPITAL OUTLAY</b>							
7000	Vehicles and Equipment	0	0	231,988	0	454,312	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>231,988</b>	<b>0</b>	<b>454,312</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>2,740,145</b>	<b>3,074,735</b>	<b>3,431,285</b>	<b>3,641,069</b>	<b>3,806,068</b>	<b>3,589,621</b>

**FIRE SERVICES - MEASURE K**  
**10252500**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
	Measure K Sales Tax - Fire	0 #	0	0	0	(400,000)	(1,750,000)
4355	Transfer In	0 #	0	0	0	0	0
4659	Refunds and Reimbursements	0 #	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(400,000)</b>	<b>(1,750,000)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	0	0	0	0	0
6402	Telephone and Fax Charges	0	0	0	0	0	0
6411	Advertising - Bids and Legal Notices	0	0	0	0	0	0
6414	Professional Dues	0	0	0	0	0	0
6415	Publications and Subscriptions	0	0	0	0	0	0
6416	Office Supplies - Expendable	0	0	0	0	0	0
6425	Vehicle Fuel, Supplies & Maintenance	0	0	0	0	0	0
6440	Contracted Services	0	0	0	0	0	0
6440	Cal Fire Annual Contract	0	0	0	0	0	0
6530	Building Supplies, Keys, Repairs	0	0	0	0	0	0
6532	Tool Replacement Costs	0	0	0	0	0	0
6560	Liability / Property Insurance	0	0	0	0	0	0
6562	Retiree Insurance Premiums	0	0	0	0	0	0
6530	Conference, Training, Education	0	0	0	0	0	0
6900	Interfund Charge Fac. Maint.	0	0	0	0	0	0
6902	Interfund Charges - Central Supply	0	0	0	0	0	0
6918	Interfund Charges-Computer Maint.	0	0	0	0	0	0
6920	Interfund Charges - Computer Replacement	0	0	0	0	0	0
8002	Lease Payment	0	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
7000	Vehicles and Equipment	0	0	0	0	0	0
7030	Facilities and Improvements	0	0	0	0	0	1,750,000
7050	Construction/Infrastructure	0	0	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,750,000</b>
<b>DEBT SERVICE</b>							
8000	Interest Expense	0	0	0	0	0	0
8002	Lease Payment - Principal	0	0	0	0	0	0
	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,750,000</b>

# COMMUNITY DEVELOPMENT

## COMMUNITY DEVELOPMENT- PLANNING 10204100

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4231	Sale of Maps and Publications	(1,189)	(460)	0	(500)	(500)	(500)
4249	Zoning / Land Use / Annexation Fees	(117,415)	(163,442)	(138,940)	(162,500)	(162,500)	(244,500)
4344	Interfund Charges - Project Mgt.	(3,899)	(2,649)	(4,116)	(19,500)	(1,000)	(17,500)
4355	Transfer in from Fund 452	0	(25,000)	0	0	0	0
4657	Miscellaneous Revenue	0	0	0	(15,000)	(15,000)	(15,000)
<b>TOTAL REVENUE</b>		<b>(122,503)</b>	<b>(191,551)</b>	<b>(143,055)</b>	<b>(197,500)</b>	<b>(179,000)</b>	<b>(277,500)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	182,932	185,984	215,300	286,105	245,876	292,492
5005	Salaries / Part-time	0	0	13,464	0	0	0
5100	Salaries / Overtime	1,418	1,143	1,586	1,500	1,307	1,500
5105	Salaries - Leave Payout	14,446	7,660	15,963	13,421	10,670	13,600
5200	Salaries - Auto & Expense Allowance	4,085	5,828	5,828	5,829	5,829	5,829
5300	Public Employees Retirement System	33,683	36,197	45,163	64,465	55,498	56,511
5302	Long Term Disability Insurance	583	714	737	978	875	988
5303	Life Insurance Premiums	178	238	224	289	238	289
5304	Worker's Compensation Insurance	14,613	15,001	19,311	24,127	21,856	25,921
5305	Medicare Tax - Employer's Share	3,218	3,075	3,671	4,540	4,114	4,637
5307	Deferred Compensation / Part-time	0	0	512	0	0	0
5308	Deferred Compensation / Full-time	4,110	2,724	3,325	6,227	4,547	6,344
5309	Unemployment Insurance	1,326	855	923	1,003	1,018	885
5310	Section 125 Benefit Allow.	46,264	65,956	66,888	85,387	63,256	72,844
<b>TOTAL SALARIES AND BENEFITS</b>		<b>306,856</b>	<b>325,374</b>	<b>392,896</b>	<b>493,871</b>	<b>415,084</b>	<b>481,841</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	1,551	1,601	1,499	1,500	1,500	1,500
6405	Copier lease & paper charges	0	2,405	2,493	3,500	3,500	3,500
6411	Advertising - Bids and Legal Notices	2,206	1,318	3,210	3,000	3,000	4,000
6415	Publications and Subscriptions	174	592	115	500	500	500
6416	Office Supplies - Expendable	4,957	4,500	3,059	4,500	4,500	3,000
6418	Postage / Other Mailing Charges	1,486	1,610	2,675	3,000	2,500	2,500
6425	Vehicle Fuel, Supplies & Maintenance	46	68	58	100	100	100
6440	Contracted Services	21,394	58,581	16,585	0	0	500
6447	Capital/Master/Other Plan Updates	4,298	45,439	2,260	0	0	0
6530	Conference, Training, Education	1,357	3,498	6,148	15,000	8,800	15,000
6900	Interfund Charges - Fac. Maint	0	7,687	3,115	3,115	3,115	11,068
6416	Interfund Charges - Copy Charges	0	0	3,059	0	0	0
6902	Interfund Charges - Central Supply	338	75	243	500	500	500
6908	Interfund Charges - Vehicle Repairs	1,981	1,952	1,971	2,268	2,268	2,559
6907	Interfund Charges - Vehicle Replacement	0	1,400	1,400	0	0	1,400
6918	Interfund Charges - Computer Maint.	6,191	18,499	17,825	24,327	24,327	24,327
6920	Interfund Charges-Computer Replacement	0	0	2,211	2,211	2,211	2,211
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>45,979</b>	<b>149,225</b>	<b>67,927</b>	<b>63,521</b>	<b>56,821</b>	<b>72,665</b>
<b>TOTAL EXPENDITURES</b>		<b>352,835</b>	<b>474,600</b>	<b>460,823</b>	<b>557,392</b>	<b>471,905</b>	<b>554,506</b>

**COMMUNITY DEVELOPMENT - BUILDING INSPECTION**  
**10204200**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4103	Energy Regulation Fees	(17,425)	(15,325)	(14,525)	(13,600)	(16,000)	(13,600)
4104	Permits - Fire	0	(18,860)	(35,108)	(35,000)	(35,000)	(35,000)
4105	Permits - Building	(299,488)	(397,920)	(397,897)	(430,000)	(430,000)	(447,000)
4106	Permits - Electrical	(24,151)	(83,479)	(147,240)	(132,500)	(132,500)	(140,000)
4100	Permits - Firework Stands	(3,100)	(2,800)	(2,300)	(2,700)	(2,700)	0
4108	Permits - Mechanical	(8,949)	(13,829)	(19,653)	(10,000)	(19,000)	(10,000)
4109	Permits - Plumbing	(15,330)	(9,474)	(5,520)	(6,250)	(6,250)	(6,250)
4119	S.M.I.P. - City Share	(264)	(293)	(383)	(300)	(400)	(300)
4120	SB-1473- City Share	(185)	(212)	(297)	(220)	(300)	(220)
4121	SB-1186 - City Share	(1,609)	(1,672)	(1,706)	(2,000)	(1,800)	(2,000)
4208	Late Payment /Other Penalty	(6,141)	(67,961)	(36,545)	(25,000)	(44,000)	(25,000)
4222	Overtime Fees	(83,179)	(120,728)	(105,181)	(95,000)	(115,000)	(95,000)
4225	Building Dept. Plan Archival Fees	(19,652)	(4,220)	(6,627)	(5,450)	(14,000)	(5,450)
4226	Plan Check Fees	(85,394)	(74,043)	(165,925)	(110,000)	(153,000)	(157,000)
4100	Bldg. Div. Permit Prep. Fee	(62,275)	(53,660)	(2,300)	(55,000)	(55,000)	(57,700)
4335	Interfund Charge - 43600 NSP	0	0	0	(1,000)	(1,000)	(1,000)
4355	Transfer-In from Fund 43600 NSP3 Grant	(15,000)	(17,959)	0	0	0	0
4657	Miscellaneous Revenue - Building	(1,525)	(1,069)	(697)	(1,000)	(1,000)	(1,000)
4659	Refund and Reimbursements	(454)	(860)	(222)	0	0	0
4671	Sale of Property	0	0	(2,075)	0	0	0
<b>TOTAL REVENUE</b>		<b>(644,121)</b>	<b>(884,363)</b>	<b>(944,201)</b>	<b>(925,020)</b>	<b>(1,026,950)</b>	<b>(996,520)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	256,611	262,001	303,326	356,151	346,713	370,242
5005	Salaries / Part-time	0	0	1,578	4,677	0	0
5100	Salaries / Overtime	72	632	1,598	2,500	151	2,500
5105	Salaries - Leave Payout	7,605	8,805	11,505	13,086	12,707	13,478
5110	Salaries / Uniform Pay	300	500	500	500	500	500
5200	Salaries - Auto & Expense Allowance	686	729	729	729	729	729
5300	Public Employees Retirement System	48,727	56,703	69,919	85,715	86,445	84,203
5302	Long Term Disability Insurance	910	935	1,019	1,242	1,260	1,291
5303	Life Insurance Premiums	292	290	291	340	342	340
5304	Worker's Compensation Insurance	19,273	20,985	25,151	30,522	30,175	32,909
5305	Medicare Tax - Employer's Share	4,119	4,104	4,972	5,714	5,059	5,863
5308	Deferred Compensation / Full-time	6,265	6,494	7,024	9,220	8,773	9,663
5309	Unemployment Insurance	1,330	1,128	983	1,248	1,077	1,080
5310	Section 125 Benefit Allow.	45,157	56,101	54,630	76,158	55,911	56,774
<b>TOTAL SALARIES AND BENEFITS</b>		<b>391,347</b>	<b>419,406</b>	<b>483,223</b>	<b>587,802</b>	<b>549,840</b>	<b>579,571</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	3,321	3,344	3,105	4,000	4,000	4,000
6414	Professional Dues	155	340	245	500	500	500
6415	Publications and Subscriptions	3,456	1,160	135	2,000	2,000	2,000
6416	Office Supplies - Expendable	3,875	3,061	2,038	4,500	4,500	3,300
6418	Postage / Other Mailing Costs	243	187	145	500	500	500
6425	Vehicle Fuel, Supplies & Maintenance	3,138	3,147	3,112	4,000	4,000	4,000
6440	Contracted Services	164,400	177,911	197,492	200,000	200,000	200,000
6451	Bank Service Charges	9,130	8,330	10,526	8,500	8,500	8,500
6562	Retiree Insurance Premiums	10,409	8,080	9,993	10,000	10,000	10,000
6530	Conference, Training, Education	3,535	3,824	5,750	6,000	6,000	6,000
6900	Interfund Charges - Fac. Maint	0	6,921	2,805	2,805	2,805	9,965
6902	Intefund Charges - Central Supply	251	341	274	450	450	450
6908	Interfund Charges - Vehicle Repairs	6,194	7,597	7,669	11,095	11,095	12,515
6907	Interfund Charges - Vehicle Replacements	0	4,160	4,860	0	0	5,350
6918	Interfund Charges - Computer Maint.	7,420	16,837	17,825	24,327	24,327	24,327
6920	Interfund Charges-Computer Replacement	0	0	2,211	2,211	2,211	2,211
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>215,527</b>	<b>245,238</b>	<b>268,186</b>	<b>280,888</b>	<b>280,888</b>	<b>293,619</b>
<b>TOTAL EXPENDITURES</b>		<b>606,874</b>	<b>664,644</b>	<b>751,409</b>	<b>868,689</b>	<b>830,728</b>	<b>873,190</b>



**COMMUNITY DEVELOPMENT- ENGINEERING**  
**10204300**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4104	Permits - Encroachment	(25,180)	(58,975)	(24,784)	(50,000)	(58,000)	(67,500)
4216	Inspection / Plan Check Fees	(2,084)	(19,945)	(25,020)	(30,000)	(32,000)	(35,500)
4100	Engr. Permit Preparation Fee	(13,780)	(17,544)	(20,285)	(20,000)	(19,000)	(28,500)
4344	Interfund Charges - Project Mgt.	(618,237)	(721,285)	(757,865)	(762,000)	(700,000)	(780,000)
4355	Transfer-in	0	0	0	0	0	0
4355	Transfer in from Fund 41300 Gas Tax	(38,000)	(39,140)	(41,000)	(41,000)	(41,000)	(43,000)
4355	Transfer in from Fund 42000 LTF	(400,000)	(412,000)	(412,000)	(465,000)	(465,000)	(488,000)
4355	Transfer in from Fund 45261	0	(25,000)	(25,000)	(15,000)	(15,000)	(15,000)
4657	Miscellaneous Revenue - Engineering	(7,085)	(34,263)	(10,076)	(12,000)	(12,000)	(17,000)
4659	Refunds and Reimbursements	0	(297)	(175)	0	0	0
4347	Interfund Charges - L A Zone Fees	(94,947)	(41,777)	(46,528)	(41,777)	(41,777)	(44,388)
4355	Transfer-in Drainage Sys Op Dept 308	(13,436)	(45,000)	(41,000)	(45,000)	(45,000)	(45,000)
<b>TOTAL REVENUE</b>		<b>(1,212,749)</b>	<b>(1,415,225)</b>	<b>(1,403,732)</b>	<b>(1,481,777)</b>	<b>(1,428,777)</b>	<b>(1,563,888)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	609,060	638,915	709,684	753,240	712,343	730,675
5005	Salaries / Part-time	128,656	125,386	111,403	165,656	151,649	172,291
5100	Salaries / Overtime	1,960	1,284	6,556	1,000	4,077	1,000
5105	Salaries - Leave Payout	12,547	13,038	28,854	18,535	17,900	16,680
5110	Salaries / Uniform Pay	450	750	750	750	750	750
5200	Salaries - Auto & Expense Allowance	5,486	5,829	5,829	5,829	5,829	5,829
5300	Public Employees Retirement System	150,879	170,281	191,655	222,398	211,554	221,922
5302	Long Term Disability Insurance	2,085	2,212	2,268	2,600	2,536	2,498
5303	Life Insurance Premiums	505	502	515	594	549	543
5304	Worker's Compensation Insurance	55,715	60,725	69,238	77,233	75,454	79,769
5305	Medicare Tax - Employer's Share	11,533	11,572	12,627	14,145	13,206	13,872
5307	Deferred Compensation / Part-time	1,008	1,005	1,744	1,787	1,839	1,844
5308	Deferred Compensation / Full-time	19,932	21,028	21,570	25,147	22,873	24,030
5309	Unemployment Insurance	3,906	3,312	3,422	3,366	2,547	2,760
5310	Section 125 Benefit Allow.	125,632	156,785	151,885	181,446	147,270	145,520
<b>TOTAL SALARIES AND BENEFITS</b>		<b>1,129,354</b>	<b>1,212,624</b>	<b>1,317,999</b>	<b>1,473,724</b>	<b>1,370,376</b>	<b>1,419,983</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	4,745	4,878	4,614	5,000	5,000	5,000
6411	Advertising - Bids and Legal Notices	77	0	211	300	300	300
6415	Publications and Subscriptions	535	685	1,234	1,300	1,000	1,300
6416	Office Supplies - Expendable	6,075	6,571	4,276	5,000	5,000	5,700
6417	Software Costs	1,013	1,402	1,745	2,000	4,000	2,000
6425	Vehicle Fuel, Supplies & Maintenance	2,292	2,186	2,506	2,900	4,750	4,800
6440	Contracted Services	15,093	13,843	19,897	28,227	22,000	75,000
6530	Conference, Training, Education	670	801	657	3,500	3,000	6,500
6900	Interfund Charges - Fac. Maint	0	12,827	5,918	5,918	5,918	18,468
6902	Interfund Charges - Central Supply	1,371	606	420	800	1,500	1,500
6908	Interfund Charges - Vehicle Repairs	8,920	9,549	9,640	11,095	11,095	12,515
6907	Interfund Charges - Vehicle Replacements	0	3,053	3,287	0	0	4,993
6918	Interfund Charges - Computer Maint.	24,305	59,212	44,564	60,815	60,815	60,815
6920	Interfund Charges-Computer Replacement	0	0	5,528	5,528	5,528	5,528
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>65,096</b>	<b>115,613</b>	<b>104,498</b>	<b>132,383</b>	<b>129,906</b>	<b>204,419</b>
<b>TOTAL EXPENDITURES</b>		<b>1,194,450</b>	<b>1,328,237</b>	<b>1,422,497</b>	<b>1,606,106</b>	<b>1,500,282</b>	<b>1,624,402</b>

# PUBLIC WORKS DEPARTMENT

## PUBLIC WORKS - STREETS

10203010

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4346	Interfund Charges - Reimbursements	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
4355	Transfer-In - Solid Waste	(197,239)	(250,000)	(250,000)	(250,000)	(250,000)	(398,500)
4355	Transfer-in From Fund 41300 Gas Tax	(730,736)	(895,000)	(1,086,869)	(1,239,390)	(1,239,390)	(1,001,031)
4355	Transfer-in From Fund 41500 Meas T	(717,000)	(446,733)	(788,044)	(843,422)	(504,114)	(1,571,528)
4659	Refunds and Reimbursements	(17,719)	(8,460)	(10,366)	(5,000)	(13,501)	0
4671	Sale of Real and Personal Property	0	0	(1,685)	0	(21,000)	0
<b>TOTAL REVENUE</b>		<b>(1,782,694)</b>	<b>(1,720,193)</b>	<b>(2,256,964)</b>	<b>(2,457,812)</b>	<b>(2,148,005)</b>	<b>(3,091,059)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	437,277	452,687	456,320	607,129	520,686	530,750
5005	Salaries / Part-time	536	1,346	1,852	2,339	0	2,399
5100	Salaries / Overtime	6,330	14,301	17,084	16,000	15,132	16,000
5105	Salaries - Leave Payout	25,523	1,045	1,179	3,291	3,471	3,478
5110	Salaries / Uniform Pay	2,672	2,485	3,513	3,210	3,198	2,673
5200	Salaries - Auto and Expense Allowance	445	510	510	510	510	510
5300	Public Employees Retirement System	88,223	97,058	95,939	155,718	112,946	129,145
5302	Long Term Disability Insurance	1,482	1,629	1,607	2,178	1,940	1,899
5303	Life Insurance Premiums	598	617	545	707	604	598
5304	Worker's Compensation Insurance	35,890	37,259	39,304	52,740	47,093	48,654
5305	Medicare Tax - Employer's Share	6,763	7,248	7,175	9,697	8,218	8,524
5307	Deferred Compensation / Part-time	0	51	70	0	0	90
5308	Deferred Compensation / Full-time	17,728	18,383	18,471	24,951	21,051	21,700
5309	Unemployment Insurance	4,785	3,381	3,019	3,296	2,750	2,518
5310	Section 125 Benefit Allow.	153,701	189,222	170,607	224,708	182,601	190,173
<b>TOTAL SALARIES AND BENEFITS</b>		<b>781,953</b>	<b>827,222</b>	<b>817,196</b>	<b>1,106,475</b>	<b>920,199</b>	<b>959,111</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	2,224	2,493	2,153	2,500	2,016	2,500
6416	Office Supplies - Expendable	1,818	2,315	965	2,000	2,523	2,000
6425	Vehicle Fuel, Supplies & Maintenance	18,037	27,702	17,929	35,000	20,401	35,000
6440	Contracted Services	289,672	298,671	299,891	363,450	325,000	338,125
6532	<b>Other Maintenance Supplies</b>	44,778	41,854	41,803	669,308	669,308	679,308
6532	Paint Supplies	59,227	57,168	41,484	0	0	0
6533	Street Light Repairs/Parts	0	86	0	0	0	0
6532	Road Oil Patch Material	3,650	6,005	15,187	0	0	0
6532	Surface Seal Treatment	258,724	0	577,371	0	0	0
6532	Asphalt/Concrete	194,272	200,000	200,000	0	0	0
6533	Street Signs	8,577	11,723	10,142	20,000	20,000	20,000
6532	Sidewalk repair Cost Sharing Pro (LTF funding)	1,000	0	1,950	0	0	0
6560	Liability / Property Insurance	3,093	3,153	3,345	4,826	4,029	4,826
6530	Conference, Training, Education	6,886	6,051	3,839	7,000	2,106	7,000
6704	Intergovernmental Charge-Property Taxes	60	0	0	60	0	0
6900	Interfund Charges - Fac. Maint	3,468	9,210	3,732	3,732	4,199	13,261
6902	Interfund Charges - Central Supply	6,102	8,270	10,011	8,000	11,220	8,000
6908	Interfund Charges - Vehicle Repairs	86,655	99,726	104,760	120,565	120,565	144,890
6907	Interfund Charges - Vehicle Replacement	0	94,597	96,963	82,296	82,296	99,647
6918	Interfund Charges - Computer Maint.	12,500	43,353	20,796	28,450	28,450	28,450
6920	Interfund Charges-Computer Replacement	0	0	4,150	4,150	4,150	4,150
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>1,000,743</b>	<b>912,377</b>	<b>1,456,473</b>	<b>1,351,337</b>	<b>1,296,262</b>	<b>1,387,158</b>
<b>CAPITAL OUTLAY</b>							
7000	Vehicles and Equipment	0	0	0	0	0	65,000
7050	Construction/Infrastructure	0	0	0	0	0	682,304
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>747,304</b>
<b>TOTAL EXPENDITURES</b>		<b>1,782,696</b>	<b>1,739,599</b>	<b>2,273,668</b>	<b>2,457,812</b>	<b>2,216,461</b>	<b>3,093,573</b>

**GRAFFITI ABATEMENT**  
**10203020**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4334	Interfund Charges - CDBG	0	(155,133)	(109,375)	0	0	0
4346	Interfund charges - Cost Distribution	0	(20,000)	(50,000)	(60,000)	(50,000)	(60,000)
4355	Transfer-in From Fund 10200	(186,004)	0	(35,000)	0	0	0
4355	Transfer-In Solid Waste Dept 507	(6,541)	(10,000)	(35,000)	(44,000)	(103,356)	(44,000)
4355	Transfer-in From Fund 41300 Gas Tax	(9,985)	(35,000)	(37,636)	(40,000)	0	(40,000)
<b>TOTAL REVENUE</b>		<b>(202,530)</b>	<b>(220,133)</b>	<b>(267,011)</b>	<b>(144,000)</b>	<b>(153,356)</b>	<b>(144,000)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	54,432	45,844	62,845	96,288	90,099	111,139
5005	Salaries / Part-time	24,247	33,908	15,604	14,094	14,969	0
5100	Salaries / Overtime	359	9	3,334	0	8,078	5,000
5105	Salaries - Leave Payout	0	153	0	0	0	0
5110	Salaries / Uniform Pay	201	500	500	638	700	700
5300	Public Employees Retirement System	8,223	10,408	15,012	22,915	24,848	23,725
5302	Long Term Disability Insurance	187	184	216	347	344	400
5303	Life Insurance Premiums	96	79	87	129	127	142
5304	Worker's Compensation Insurance	6,059	6,375	6,932	9,313	9,946	10,302
5305	Medicare Tax - Employer's Share	1,263	1,235	1,237	1,676	1,753	1,762
5307	Deferred Compensation / Part-time	909	1,272	486	529	0	0
5308	Deferred Compensation / Full-time	2,266	1,863	2,607	4,044	3,767	4,668
5309	Unemployment Insurance	2,072	1,352	1,163	845	751	588
5310	Section 125 Benefit Allow.	38,664	33,734	42,129	61,758	37,871	48,811
<b>TOTAL SALARIES AND BENEFITS</b>		<b>138,978</b>	<b>136,916</b>	<b>152,154</b>	<b>212,576</b>	<b>193,254</b>	<b>207,236</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6425	Vehicle Fuel, Supplies & Maintenance	17,007	11,176	9,596	15,000	8,703	15,000
6440	Contracted Services	1,901	1,556	797	2,000	990	2,000
6532	Other Maintenance Supplies	1,748	6,517	9,279	10,000	20,000	22,000
6532	Paint Supplies	12,071	7,643	0	12,000	0	0
6902	Interfund Charges - Central Supply	2,923	1,083	809	1,500	617	1,500
6908	Interfund Charges - Vehicle Repairs	27,903	35,133	38,447	44,247	44,247	49,913
6907	Interfund Charges - Vehicle Replacement	0	18,500	17,567	0	0	22,479
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>63,553</b>	<b>81,608</b>	<b>76,495</b>	<b>84,747</b>	<b>74,557</b>	<b>112,892</b>
<b>TOTAL EXPENDITURES</b>		<b>202,531</b>	<b>218,524</b>	<b>228,649</b>	<b>297,323</b>	<b>267,811</b>	<b>320,128</b>

## PARKS AND COMMUNITY SERVICES

### PARKS & COMMUNITY SERVICES - LANDSCAPE MAINTENANCE DISTRICTS

10206110

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4347	Interfund Charges - LA Zone Feed	0	0	(217,447)	(258,921)	(258,921)	(233,063)
4601	Assessments	0	0		0		0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(217,447)</b>	<b>(258,921)</b>	<b>(258,921)</b>	<b>(233,063)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	0	0	84,528	76,524	82,141	82,443
5005	Salaries / Part-time	0	0	89,784	95,352	74,227	101,790
5100	Salaries / Overtime	0	0	512	0	500	0
5110	Salaries / Uniform Pay	0	0	291	500	500	500
5300	Public Employees Retirement System	0	0	18,353	16,532	19,567	14,500
5302	Long Term Disability Insurance	0	0	269	275	285	297
5303	Life Insurance Premiums	0	0	95	102	108	102
5304	Worker's Compensation Insurance	0	0	13,402	14,461	13,747	16,288
5305	Medicare Tax - Employer's Share	0	0	3,384	2,598	2,613	2,784
5307	Deferred Compensation / Part-time	0	0	3,147	3,576	2,589	3,817
5308	Deferred Compensation / Full-time	0	0	3,678	3,214	3,208	3,463
5309	Unemployment Insurance	0	0	3,588	2,380	1,814	2,100
5310	Section 125 Benefit Allow.	0	0	39,358	41,279	42,663	42,386
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>0</b>	<b>0</b>	<b>260,389</b>	<b>256,793</b>	<b>243,962</b>	<b>270,469</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6425	Vehicle Fuel, Supplies & Maintenance	0	0	0	0	8,200	8,200
6907	Interfund Charges - Vehicle Replacement	0	0	0	0	0	0
6908	Interfund Charges - Vehicle Maintenance	0	0	0	0	0	0
6918	Interfund Charges-Computer Maint.	0	0	0	0	0	0
6920	Interfund Charges - Computer Replacement	0	0	0	0	0	0
7000	Other New Equipment	0	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,200</b>	<b>8,200</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>260,389</b>	<b>256,793</b>	<b>252,162</b>	<b>278,669</b>

**PARKS & COMMUNITY SERVICES - PARKS**

**10206100**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4170	Rents and Leases - Parks Special	(1,079)	(623)	(370)	(500)	(500)	(500)
4171	Rents and Leases - Athletic Field	(7,242)	(9,546)	(10,945)	(10,000)	(10,000)	(12,000)
4172	Rents and Leases - Ath. Field Utilities	(13,679)	(4,378)	(7,173)	(11,500)	(11,500)	(14,000)
4173	Rents and Leases - Lions Pavilion	(6,622)	(7,596)	(7,854)	(8,000)	(8,000)	(8,000)
4174	Rents and Leases - Rotary Pavilion	(12,081)	(8,523)	(10,813)	(12,000)	(9,000)	(11,000)
4175	Rents and Leases - Millview Pavilion	(2,835)	(3,388)	(2,778)	(3,500)	(3,500)	(3,000)
4216	Inspection/Plan Check Fees	0	0	0	0	0	0
4261	Processing Fee	12	0	0	0	0	0
4301	Donations	(345)	0	(4)	(100)	(3,075)	(100)
4344	Interfund Charges - Project Mgt.	0	0	0	(20,000)	(20,000)	(20,000)
4346	Interfund Charges - Reimbursements	(94,800)	(94,800)	(94,800)	(95,040)	(95,040)	(95,191)
4355	Transfer-In from Water Conservation	0	0	0	(60,000)	(60,000)	(60,000)
4355	Transfer-In from Solid Waste Fund 47600	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
4600	Assessments - Sunset Park Strip	(1,479)	(1,633)	(1,409)	(1,500)	(1,500)	(1,500)
4657	Miscellaneous Revenue - Parks	(5,187)	(9,991)	(137)	(5,000)	(2,500)	(2,500)
4671	Sale of Real Property	0	0	(4,578)	0	0	0
4659	Refund and Reimbursements	(38,082)	(3,187)	(490)	(1,000)	(2,030)	(1,000)
<b>TOTAL REVENUE</b>		<b>(413,765)</b>	<b>(313,755)</b>	<b>(315,977)</b>	<b>(398,229)</b>	<b>(396,734)</b>	<b>(398,880)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	415,252	369,159	407,954	485,289	503,318	502,167
5005	Salaries / Part-time	80,545	84,259	85,317	101,261	99,740	106,839
5100	Salaries / Overtime	20,731	19,617	14,277	17,500	13,179	17,500
5105	Salaries - Leave Payout	648	4,341	0	2,685	935	2,860
5110	Salaries / Uniform Pay	1,500	2,150	2,609	2,400	1,900	2,400
5300	Public Employees Retirement System	96,005	93,883	106,051	134,145	135,531	140,021
5302	Long Term Disability Insurance	1,390	1,299	1,390	1,747	1,809	1,808
5303	Life Insurance Premiums	533	449	470	558	572	558
5304	Worker's Compensation Insurance	39,696	37,970	43,047	50,875	54,089	55,451
5305	Medicare Tax - Employer's Share	8,063	7,192	6,899	9,172	9,802	9,514
5307	Deferred Compensation / Part-time	2,072	2,232	3,113	3,066	3,164	3,278
5308	Deferred Compensation / Full-time	17,363	15,229	15,986	20,382	20,196	21,091
5309	Unemployment Insurance	6,501	4,876	5,846	5,635	4,430	5,142
5310	Section 125 Benefit Allow.	170,139	173,365	181,151.88	199,454	213,744	213,863
<b>TOTAL SALARIES AND BENEFITS</b>		<b>860,438</b>	<b>816,021</b>	<b>874,111</b>	<b>1,034,170</b>	<b>1,062,408</b>	<b>1,082,491</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	53,683	43,080	43,601	45,000	45,000	45,000
6402	Telephone and Fax Charges	5,512	6,055	5,690	6,500	6,000	6,000
6412	Advertising - Other	110	60	348	400	400	400
6416	Office Supplies - Expendable	983	543	1,345	1,000	1,000	1,000
6417	Software Cost	0	400	348	500	500	500
6425	Vehicle Fuel, Supplies & Maintenance	35,281	32,971	39,064	38,000	36,000	38,000
6440	Contracted Services	217,238	209,799	224,150	225,000	225,000	225,000
6461	Safety Inspections/Repairs	731	929		500	500	500
6501	Parks On-line Registration	0	6,226	7,457	10,000	4,500	6,000
6532	Irrigation Supplies	17,895	22,865	18,742	20,000	81,000	81,000
6532	Other Maintenance Supplies	23,571	25,779	28,725	26,000	0	0
6532	Turf Supplies/Lawn/ Median Materials	60,755	29,017	30,477	30,000	0	0
6532	Tool Replacement Costs	4,802	4,908	3,371	5,000	0	0
6560	Liability / Property Insurance	250	525	557	804	820	804
6530	Conference, Training, Education	180	96	1,233	1,500	500	1,000
6900	Interfund Charges - Fac. Maint.	0	13,807	5,595	5,595	5,595	7,406
6902	Interfund Charges - Central Supply	21,488	21,812	25,104	22,000	22,000	22,000
6908	Interfund Charges - Vehicle Repairs	86,185	89,421	96,850	107,932	107,932	114,308
6907	Interfund Charges - Vehicle Replacement	30,548	43,807	45,640	0	0	49,271
6918	Interfund Charges-Computer Maint.	0	14,244	5,942	8,124	8,124	8,124
6920	Interfund Charges - Computer Replacement	0	0	1,094	1,094	1,094	1,094
7000	Other New Equipment	0	39,855	46,183	0	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>559,212</b>	<b>606,199</b>	<b>631,516</b>	<b>554,949</b>	<b>545,965</b>	<b>607,407</b>

**PARKS & COMMUNITY SERVICES - PARKS (continued)**

**10206100**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>TOTAL CAPITAL OUTLAY</b>							
7030	Improvement to Land/Facilities	0	0	17,306	0	0	20,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>17,306</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b>TOTAL EXPENDITURES</b>							
		<b>1,419,650</b>	<b>1,422,220</b>	<b>1,522,933</b>	<b>1,589,119</b>	<b>1,608,373</b>	<b>1,709,898</b>

**PARKS & COMMUNITY SERVICES - RECREATION**

**10206200**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4186	Leisure/Enrichment Fees	0	0	(2,131)	(3,000)	(3,000)	(3,000)
4185	Kids Camp Program Fees	0	(14,614)	(14,709)	(16,000)	(16,000)	(15,000)
4301	Donations	(44,662)	(17,328)	(3,818)	0	0	0
4434	Grant	(77,846)	(25,678)	0	0	0	0
4659	Refund and Reimbursements	150	0	0	0	0	0
4683	After School Revenue	0	(168,244)	(221,904)	(147,000)	(147,000)	(147,000)
	<b>TOTAL REVENUE</b>	<b>(122,358)</b>	<b>(225,864)</b>	<b>(242,562)</b>	<b>(166,000)</b>	<b>(166,000)</b>	<b>(165,000)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	34,166	80,097	125,832	135,042	140,210	144,594
5005	Salaries / Part-time	72,058	176,078	183,158	206,590	192,855	197,288
5100	Salaries / Overtime	268	1,299	3,426	0	3,662	0
5105	Salaries - Leave Payout	0	0	0	0	0	0
5300	Public Employees Retirement System	5,581	19,554	20,612	32,662	23,000	32,330
5302	Long Term Disability Insurance	95	283	368	486	516	521
5303	Life Insurance Premiums	45	73	93	137	130	137
5304	Worker's Compensation Insurance	8,069	19,960	25,812	28,660	29,378	30,144
5305	Medicare Tax - Employer's Share	1,660	3,767	4,673	5,161	5,058	5,166
5307	Deferred Compensation / Part-time	1,673	5,055	5,886	7,747	6,212	7,398
5308	Deferred Compensation / Full-time	1,347	3,329	4,166	5,672	5,716	6,073
5309	Unemployment Insurance	2,770	7,022	6,677	6,080	5,883	4,989
5310	Section 125 Benefit Allow.	8,117	26,051	33,864	44,572	46,121	46,046
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>135,849</b>	<b>342,568</b>	<b>414,567</b>	<b>472,809</b>	<b>458,741</b>	<b>474,685</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	24,962	29,191	27,054	25,000	30,000	45,000
6402	Telephone and Fax Charges	768	779	759	800	731	800
6412	Advertising - Other	982	1,108	1,176	2,500	2,500	2,500
6416	Office Supplies- Expendable	991	1,075	988	1,000	1,000	1,000
6425	Vehicle Fuel, Supplies & Maintenance	7,479	2,046	1,451	2,500	5,400	1,200
6440	Contracted Services	43,898	50,276	7,240	17,000	15,000	10,000
6445	Field Trips	577	2,929	3,000	3,800	3,800	3,800
6532	Other Supplies	6,455	14,601	13,206	13,500	14,000	16,500
6530	Building Supplies, Keys, Repairs	57	0	13,206	100	0	0
6532	Other Maintenance Supplies	0	0	13,206	3,000	0	0
6530	Conference, Training, Education	1,998	418	281	2,500	500	2,600
6902	Interfund Charges - Central Supply	322	635	76	600	600	600
6908	Intefund Charges - Vehicle Repairs	11,257	14,459	14,599	15,987	15,987	18,034
6907	Interfund Charges - Vehicle Replacement	0	8,760	8,193	0	0	7,450
7000	Other New Equipment	0	0	3,667	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>99,746</b>	<b>126,277</b>	<b>108,100</b>	<b>88,287</b>	<b>89,518</b>	<b>109,484</b>
<b>TOTAL EXPENDITURES</b>							
		<b>235,595</b>	<b>468,845</b>	<b>522,667</b>	<b>561,096</b>	<b>548,259</b>	<b>584,169</b>

**PARKS & COMMUNITY SERVICES - ADMINISTRATION**

**10206000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4344	Interfund Charges - Project Mgt.	0	0	0	(1,500)	(1,500)	0
4649	Admin Fees	(14,127)	(17,003)	(19,917)	(17,500)	(15,500)	(15,500)
	<b>TOTAL REVENUE</b>	<b>(14,127)</b>	<b>(17,003)</b>	<b>(19,917)</b>	<b>(19,000)</b>	<b>(17,000)</b>	<b>(15,500)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	231,483	271,781	309,935	313,304	319,395	321,395
5005	Salaries / Part-time	11,302	8,994	9,872	10,914	10,664	10,873
5100	Salaries / Overtime	552	1,342	1,601	1,600	820	1,600
5105	Salaries - Leave Payout	279	1,583	1,694	4,455	10,989	4,599
5200	Salaries - Auto and Expense Allowance	4,800	5,100	900	900	900	900
5300	Public Employees Retirement System	46,269	59,228	72,068	77,539	80,015	75,330
5302	Long Term Disability Insurance	788	926	970	1,019	1,063	1,036
5303	Life Insurance Premiums	202	308	312	272	313	272
5304	Worker's Compensation Insurance	18,545	22,494	26,408	27,333	29,056	29,437
5305	Medicare Tax - Employer's Share	3,867	4,324	4,812	4,967	5,138	5,088
5307	Deferred Compensation / Part-time	19	18	(2)	409	85	408
5308	Deferred Compensation / Full-time	5,177	6,666	6,970	7,357	7,236	7,545
5309	Unemployment Insurance	1,360	1,332	1,272	1,323	949	1,166
5310	Section 125 Benefit Allow.	25,803	45,675	50,830	46,990	48,686	47,649
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>350,446</b>	<b>429,771</b>	<b>487,640</b>	<b>498,383</b>	<b>515,309</b>	<b>507,299</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	2,817	2,928	3,304	3,000	3,000	3,000
6412	Advertising/Other	0	0	0	0	0	500
6416	Office Supplies - Expendable	1,367	915	714	850	1,349	1,500
6417	Software Costs	562	995	1,002	1,200	1,200	1,200
6420	Mileage Reimbursements	0	0	0	100	100	100
6440	Contracted Services	21,874	10,890	9,153	12,500	12,500	12,500
6532	Other Supplies	1,009	1,574	1,269	1,500	1,500	1,500
6532	Building Supplies, Keys, Repairs	0	0	1,269	0	0	0
6530	Conference, Training, Education	614	656	725	1,500	1,500	1,500
6902	Interfund Charges - Central Supply	152	76	0	100	100	100
6918	Interfund Charges - Computer Maint.	70,411	85,195	95,069	130,134	130,134	130,134
6920	Interfund Charges-Computer Replacement	0	0	20,719	20,719	20,719	20,719
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>98,806</b>	<b>103,229</b>	<b>133,223</b>	<b>171,603</b>	<b>172,102</b>	<b>172,753</b>
	<b>TOTAL EXPENDITURES</b>	<b>449,252</b>	<b>533,000</b>	<b>620,863</b>	<b>669,985</b>	<b>687,411</b>	<b>680,052</b>

**PARKS & COMMUNITY SERVICES - SPECIAL EVENTS**

**10206270**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4218	Leisure / Enrichment Fees	(6,549)	(275)	0	0	0	0
4301	Donations	(1,332)	(10,659)	(20,080)	(8,000)	(16,000)	(11,400)
4315	Sponsorship	0	(10,000)	(15,000)	0	0	0
4315	<b>Fundraising</b>	0	(11,348)	(1,356)	(23,000)	(30,000)	(25,000)
4683	Program Revenue	0	0	0	0	(60,000)	0
	<b>TOTAL REVENUE</b>	<b>(7,881)</b>	<b>(32,282)</b>	<b>(36,437)</b>	<b>(31,000)</b>	<b>(106,000)</b>	<b>(36,400)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	17,147	39,332	54,258	58,207	59,692	61,197
5005	Salaries / Part-time	17,090	8,769	11,791	26,200	53,650	26,585
5100	Salaries / Overtime	6	341	910	0	1,107	0
5105	Salaries - Leave Payout	0	0	0	0	0	0
5300	Public Employees Retirement System	4,608	11,100	12,224	15,454	12,760	16,377
5302	Long Term Disability Insurance	60	135	187	210	218	220
5303	Life Insurance Premiums	21	43	52	58	56	58
5304	Worker's Compensation Insurance	2,624	3,820	5,461	7,081	10,027	7,740
5305	Medicare Tax - Employer's Share	539	738	1,022	1,300	1,809	1,351
5307	Deferred Compensation / Part-time	96	185	310	982	2,220	997
5308	Deferred Compensation / Full-time	677	1,635	2,222	2,445	2,439	2,570
5309	Unemployment Insurance	424	509	649	1,164	2,021	1,039
5310	Section 125 Benefit Allow.	6,205	10,120	12,985	12,342	12,759	12,659
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>49,497</b>	<b>76,727</b>	<b>102,070</b>	<b>125,442</b>	<b>158,758</b>	<b>130,794</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6412	Advertising - Other	265	500	1,000	500	500	500
6416	Office Supplies - Expendable	535	94	0	0	0	0
6440	Contracted Services	0	2	35,369	33,000	40,000	40,000
6532	Other Supplies	5,343	5,094	8,372	10,500	12,500	10,500
6902	Interfund Charges - Central Supply	0	98	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>6,143</b>	<b>5,788</b>	<b>44,741</b>	<b>44,000</b>	<b>53,000</b>	<b>51,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>55,640</b>	<b>82,515</b>	<b>146,812</b>	<b>169,442</b>	<b>211,758</b>	<b>181,794</b>



**PARKS & COMM. SVCS. - SPORTS PROGRAMS**

**10206220**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4200	Adult Sport Fees	(32,291)	(23,211)	(27,541.00)	(35,000)	(22,500)	(22,500)
4248	Youth Sports Fees	(31,896)	(37,501)	(37,333.00)	(35,000)	(43,000)	(44,000)
	<b>TOTAL REVENUE</b>	<b>(64,187)</b>	<b>(60,712)</b>	<b>(64,874)</b>	<b>(70,000)</b>	<b>(65,500)</b>	<b>(66,500)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	10,586	37,290	38,610	43,393	46,117	46,722
5005	Salaries / Part-time	52,021	23,430	40,527	60,928	45,000	50,124
5100	Salaries / Overtime	0	0	1,457	0	1,800	0
5105	Salaries - Leave Payout	0	0	0	0	0	0
5300	Public Employees Retirement System	12,853	9,535	19,290	10,894	24,300	11,261
5302	Long Term Disability Insurance	34	129	134	156	161	168
5303	Life Insurance Premiums	8	30	28	43	30	43
5304	Worker's Compensation Insurance	4,798	4,904	6,598	8,752	7,876	8,539
5305	Medicare Tax - Employer's Share	983	935	1,205	1,572	1,355	1,460
5307	Deferred Compensation / Part-time	991	866	1,507	2,285	1,565	1,880
5308	Deferred Compensation / Full-time	443	1,544	1,595	1,823	1,858	1,962
5309	Unemployment Insurance	1,588	1,216	1,682	2,274	1,431	1,682
5310	Section 125 Benefit Allow.	1,462	10,972	11,157	10,122	10,530	10,425
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>85,767</b>	<b>90,851</b>	<b>123,790</b>	<b>142,242</b>	<b>142,021</b>	<b>134,267</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6412	Advertising - Other	1,077	825	837	1,000	1,000	1,000
6416	Office Supplies - Expendable	95	85	9	100	100	100
6440	Contracted Services	1,895	4,294	1,298	2,000	1,500	1,700
6501	Parks - Online Registration	0	0	0	0	0	0
6532	Other Supplies	10,541	14,933	13,855	15,000	15,000	15,000
6530	Building Supplies, Keys, Repairs	0	0	13,855	0	0	0
6902	Interfund Charges - Central Supply	0	0	0	0	0	0
7000	Other New Equipment	0	0	3,000	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>13,608</b>	<b>20,137</b>	<b>32,855</b>	<b>18,100</b>	<b>17,600</b>	<b>17,800</b>
<b>TRANSFERS OUT</b>							
8200	Transfers Out to Other Funds	8,602	0	0	0	0	0
	<b>TOTAL TRANSFERS OUT</b>	<b>8,602</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>107,977</b>	<b>110,988</b>	<b>156,645</b>	<b>160,342</b>	<b>159,621</b>	<b>152,067</b>

**PARKS & COMM. SVCS. - SWIMMING POOL**

**10206230**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4238	Public Swim	(11,408)	(12,000)	(9,935)	(11,500)	(11,500)	(9,500)
4258	Pool Concession	(8,187)	(8,000)	(7,753)	(8,000)	(8,000)	(8,000)
4259	Swim Lessons	(16,127)	(13,000)	(14,933)	(15,000)	(10,000)	(12,700)
4260	Pool Rentals	(7,960)	(8,000)	(9,010)	(8,000)	(10,000)	(10,000)
4355	Transfer-In CDBG Dept 433	(3,100)	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(46,782)</b>	<b>(41,000)</b>	<b>(41,630)</b>	<b>(42,500)</b>	<b>(39,500)</b>	<b>(40,200)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	5,979	22,718	25,964	25,864	30,143	27,178
5005	Salaries / Part-time	44,497	44,159	37,878	54,979	42,360	47,116
5105	Salaries / Leave Payout	0	0	0	0	0	0
5100	Salaries / Overtime	72	1,742	117	0	100	0
5300	Public Employees Retirement System	3,481	8,028	7,607	7,043	8,774	7,625
5302	Long-term Disability	20	82	90	93	104	98
5303	Life Insurance Premiums	6	26	27	25	29	25
5304	Worker's Compensation Insurance	3,867	5,512	5,294	6,782	6,485	6,550
5305	Medicare Tax - Employer's Share	874	1,050	991	1,231	2,110	1,132
5307	Deferred Compensation/Part-time	1,362	1,342	1,254	2,062	1,555	1,767
5308	Deferred Compensation/Full-time	255	1,022	1,068	1,086	1,148	1,141
5309	Unemployment Insurance	1,922	1,843	1,447	1,988	908	1,518
5310	Section 125 Benefit Allowance	450	6,609	7,201	6,955	7,169	7,179
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>62,785</b>	<b>94,133</b>	<b>88,938</b>	<b>108,109</b>	<b>100,884</b>	<b>101,330</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	7,125	17,332	15,029	16,000	22,000	22,000
6402	Telephone and Fax Charges	0	0	256	250	250	250
6440	Contracted Services	18,409	20,534	16,016	21,000	20,000	20,000
6532	Other Supplies	7,426	7,030	6,196	7,500	7,500	7,500
6530	Conference, Training, Education	0	0	0	0	0	0
6900	Interfund Charges - Fac. Maint	0	6,859	2,779	2,779	2,779	3,679
6902	Interfund Charges - Central Supply	0	0	0	750	750	750
7000	Other New Equipment	0	0	1,972	0	0	0
7030	Improvement to Land/Facilities	3,100	0	1,433	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>36,060</b>	<b>51,755</b>	<b>43,681</b>	<b>48,279</b>	<b>53,279</b>	<b>54,179</b>
	<b>TOTAL EXPENDITURES</b>	<b>98,845</b>	<b>145,888</b>	<b>132,619</b>	<b>156,388</b>	<b>154,163</b>	<b>155,509</b>

**PARKS & COMM. SVCS. - CENTERS**

**10206240**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4154	Mex-Am Center Rents	0	(1,920)	(1,920)	(1,920)	(1,920)	(1,920)
4155	Bergon Center Rents	0	(6,680)	(8,905)	(7,500)	(5,500)	(6,000)
4166	Colocator Lease	0 #	0	0	(8,800)	(7,800)	0
4167	Millview Community Centers Rents	0	(18,441)	(29,015)	(28,000)	(32,000)	(31,000)
4168	Pan Am Community Center Rents	(24,647)	(17,645)	(20,443)	(21,000)	(21,000)	(23,000)
4181	Youth Program Leases	0	0	0	(500)	(500)	(500)
4183	Youth Huts Rents	0	(2,590)	(3,316)	(2,800)	(2,800)	(2,800)
4184	Mex-Am Center Rents	0	0	0	0	(160)	0
4261	Program Fees	0	0	0	0	0	0
4301	Donations	0	0	0	(500)	(500)	(250)
4315	Fund Raising	0	0	0	(500)	(500)	(100)
4355	Transfer-In	(17,647)	0	0	0	0	0
4434	Grant	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
4657	Miscellaneous Revenue	(6,087)	(4,245)	(6,903)	(6,000)	(6,000)	(7,000)
<b>TOTAL REVENUE</b>		<b>(56,381)</b>	<b>(59,521)</b>	<b>(78,502)</b>	<b>(85,520)</b>	<b>(86,680)</b>	<b>(80,570)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries/Full-Time	0	23,465	30,249	29,005	36,754	31,157
5005	Salaries / Part-time	17,307	25,366	27,721	100,663	94,539	100,978
5100	Salaries/Overtime	0	179	235	0	40	0
5300	Public Employees Retirement System	1,713	6,968	11,289	7,898	16,930	8,741
5302	Long-term Disability	0	78	91	104	108	112
5303	Life Insurance Benefits	0	29	30	30	32	30
5304	Worker's Compensation Insurance	1,327	3,886	4,809	5,699	11,472	11,650
5305	Medicare Tax - Employer's Share	257	738	864	1,953	2,213	1,990
5307	Deferred Compensation/Part-time	394	826	973	3,775	3,202	3,787
5308	Deferred Compensation/Full-time	0	987	1,087	1,218	1,222	1,309
5309	Unemployment Insurance	638	1,062	1,029	3,540	2,660	3,129
5310	Section 125 Benefit Allowance	0	12,664	15,357	14,531	14,000	15,070
<b>TOTAL SALARIES AND BENEFITS</b>		<b>21,636</b>	<b>76,248</b>	<b>93,736</b>	<b>168,417</b>	<b>183,172</b>	<b>177,954</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	28,790	74,266	82,111	122,500	128,550	130,000
6402	Telephone and Fax Charges	57	1,282	837	4,300	4,070	4,200
6412	Advertising - Other	50	300	0	600	500	750
6416	Office Supplies - Expendable	216	85	252	950	300	500
6417	Software	1,996	240	1,239	2,000	1,200	1,500
6440	Contracted Services	16,720	25,197	27,635	65,000	69,756	97,000
6445	Field Trips	0	1,864	1,779	3,000	3,000	3,000
6480	Special Program Expense - PGE	6,103	5,001	2,601	3,000	3,000	4,000
6532	Other Maintenance Supplies	191	513	433	12,650	13,000	13,000
6530	Conference, Training, Education	3,344	10,493	7,726	13,500	13,500	3,500
6532	Other Maintenance Supplies	191	577	340	0	0	0
6900	Interfund Charges - Fac. Maint	0	130,276	41,766	85,892	85,892	128,292
6902	Interfund Charges - Central Supply	219	1,657	1,335	1,400	1,400	1,400
6918	Interfund Charges-Computer Maint.	0	26,624	23,767	32,519	32,519	32,519
6920	Interfund Charges - Computer Replacement	0	0	4,857	4,857	4,857	4,857
7000	Other New Equipment	0	0	8,885	0	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>57,877</b>	<b>278,375</b>	<b>205,561</b>	<b>352,168</b>	<b>361,543</b>	<b>424,518</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7030	Improvement to Land/Facilities	18,353	(147)	18,058	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>18,353</b>	<b>(147)</b>	<b>18,058</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>97,866</b>	<b>354,476</b>	<b>317,355</b>	<b>520,585</b>	<b>544,716</b>	<b>602,472</b>

**PARKS & COMMUNITY SERVICES - MEDIAN LANDSCAPING**

**10206120**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-In Gas Tax	0	0	0	(176,640)	(119,100)	(119,100)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(176,640)</b>	<b>(119,100)</b>	<b>(119,100)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6440	Contracted Services	94,030	96,084	92,204	176,640	119,100	119,100
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>94,030</b>	<b>96,084</b>	<b>92,204</b>	<b>176,640</b>	<b>119,100</b>	<b>119,100</b>
	<b>TOTAL EXPENDITURES</b>	<b>94,030</b>	<b>96,084</b>	<b>92,204</b>	<b>176,640</b>	<b>119,100</b>	<b>119,100</b>

**PARKS & COMMUNITY SERVICES - YOUTH CENTER**

**10206240**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4166	Colocator Lease	(12,364)	(13,188)	(11,330)	0	0	0
4181	Facility Rentals	(20)	(400)	(713)	0	0	0
4657	Miscellaneous Revenue	(6,087)	(4,245)	(6,903)	0	0	0
4261	Program Fees	(2,464)	(655)	0	0	0	0
4301	Donations	(300)	(338)	(3,004)	0	0	0
4315	Fund Raising	(211)	(647)	(1,122)	0	0	0
	<b>TOTAL REVENUE</b>	<b>(21,446)</b>	<b>(19,473)</b>	<b>(23,073)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries - Full Time	988	0	0	0	0	0
5005	Salaries - Part-Time	79,593	52,296	58,381	0	0	0
5100	Salaries - Overtime	0	0	0	0	0	0
5300	Public Employees Retirement System	3,787	3,842	2,620	0	0	0
5302	Long-term Disability Insurance	0	0	0	0	0	0
5303	Life Insurance Premiums	0	0	0	0	0	0
5304	Worker's Compensation Insurance	6,177	4,148	4,853	0	0	0
5305	Medicare Tax - Employer's Share	1,267	781	876	0	0	0
5307	Deferred Compensation - Part-Time	2,225	1,536	2,088	0	0	0
5308	Deferred Compensation - Full Time	0	0	0	0	0	0
5309	Unemployment Insurance	3,314	2,026	1,966	0	0	0
5310	Section 125 Benefit Allowance	0	0	0	0	0	0
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>96,363</b>	<b>64,629</b>	<b>70,783</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas & Electric Utilities	37,503	41,722	82,111	0	0	0
6402	Telephone & Fax Charges	2,900	3,043	837	0	0	0
6412	Advertising - Other	292	259	0	0	0	0
6416	Office Supplies - Expendable	668	412	252	0	0	0
6440	Contracted Services	32,758	37,285	27,635	0	0	0
6532	Other Supplies	8,289	7,859	7,338	0	0	0
6532	Building Supplies, Keys, Repairs	1,313	2,024	980	0	0	0
6900	Interfund Charges - Fac.Maint.	0	108,894	41,766	0	0	0
6902	Interfund Charges - Central Supply	9	230	1,335	0	0	0
6918	Interfund Charges-Computer Maint.	0	0	23,767	0	0	0
7000	Computer Equipment and Peripherals	2,089	156	8,885	0	0	0
7000	Other New Equipment	2,033	1,834	8,885	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>87,854</b>	<b>203,718</b>	<b>203,790</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7030	Improvement to Land/Facilities	0	0	18,058	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>18,058</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>184,217</b>	<b>268,347</b>	<b>292,631</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SENIOR CITIZEN - COMMUNITY SERVICES OPERATIONS**

**10206218**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4683	Program Revenues	0	0	0	(500)	(500)	0
4303	Donations - C-1	(14,309)	(2,952)	(1,975)	(2,000)	(1,300)	(1,200)
4304	Donations - C-2	(1,466)	(1,891)	(507)	(1,000)	(1,700)	(1,500)
4657	Senior Center Club - Gardener	0	0	0	0	0	0
4315	Nutrition Program Fundraising	0	0	(1,878)	(1,500)	0	0
4314	Donations - Transportation	(665)	(515)	(138)	(350)	(100)	(100)
4315	<b>Fundraising</b>	(8,058)	(6,715)	(1,878)	(8,000)	(8,000)	<b>(8,000)</b>
4355	Transfer in from Fund 10221	0	0	(180,067)	(111,633)	(188,743)	(97,705)
4355	Transfer-in From Fund 10200	(79,625)	(176,360)	(180,067)	(93,500)	0	0
4460	F.M.A.A.A. Grant - Transportation	(11,920)	(12,769)	(11,145)	(10,195)	(10,195)	(10,195)
4463	F.M.A.A.A. Site Management	(36,936)	(28,975)	(25,331)	(24,000)	(38,640)	(28,000)
4501	Reimbursements and Refunds - County	(24,773)	0	0	0	0	0
<b>TOTAL REVENUE</b>		<b>(177,752)</b>	<b>(230,177)</b>	<b>(402,987)</b>	<b>(252,178)</b>	<b>(248,678)</b>	<b>(146,700)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	125,342	73,804	79,015	82,842	84,326	85,871
5005	Salaries / Part-time	54,696	35,648	41,070	55,500	49,321	51,979
5100	Salaries / Overtime	450	540	1,330	0	1,568	0
5300	Public Employees Retirement System	31,623	21,324	23,397	22,557	24,717	24,091
5302	Long Term Disability Insurance	409	264	273	298	312	309
5303	Life Insurance Premiums	138	77	75	91	80	91
5304	Worker's Compensation Insurance	13,878	8,685	10,181	11,605	11,773	12,154
5305	Medicare Tax - Employer's Share	2,841	1,617	1,802	2,087	2,015	2,079
5307	Deferred Compensation / Part-time	1,076	351	725	2,081	1,249	1,949
5308	Deferred Compensation / Full-time	5,208	3,068	3,224	3,479	3,432	3,607
5309	Unemployment Insurance	2,974	1,447	1,300	2,315	1,448	1,937
5310	Section 125 Benefit Allow.	35,965	27,947	28,607	26,655	27,645	27,228
<b>TOTAL SALARIES AND BENEFITS</b>		<b>274,600</b>	<b>174,772</b>	<b>190,999</b>	<b>209,512</b>	<b>207,887</b>	<b>211,297</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	6,225	2,475	1,268	1,200	4,848	5,000
6402	Telephone and Fax Charges	4,419	3,236	3,193	3,500	3,000	3,200
6412	Advertising - Other	0	134	48	200	200	200
6416	Office Supplies - Expendable	767	835	697	700	757	800
6425	Vehicle Fuel, Supplies & Maintenance	101	105	105	120	600	600
6440	Contracted Services	19,903	12,901	13,224	13,500	14,000	14,000
6445	Field Trips	7,383	5,503	6,464	7,500	6,500	6,500
6518	<b>Other Supplies</b>	1,245	1,406	1,187	4,000	4,000	4,500
6532	Building Supplies, Keys, Repairs	258	184	296	200	200	200
6518	Site Supplies	1,600	2,193	1,187	0	0	0
6518	Food Stuffs	1,717	1,152	1,187	0	0	0
6580	OPEB Obligation Expense	0	0	0	325	325	325
6530	Conference, Training, Education	128	0	254	1,000	500	500
6902	Interfund Charges - Central Supply	227	343	198	200	200	200
6904	Interfund Charges - Admin. Overhead	0	9,444	7,065	13,570	13,570	13,570
6918	Interfund Charges - Computer Maintenance	0	0	0	0	0	0
6908	Interfund Charges - Vehicle Repairs	1,981	1,952	1,971	2,268	2,268	2,559
6907	Interfund Charges - Vehicle Replacement	0	1,400	1,400	1,400	1,400	1,400
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>45,954</b>	<b>43,263</b>	<b>39,746</b>	<b>49,683</b>	<b>52,368</b>	<b>53,554</b>
<b>TOTAL EXPENDITURES</b>		<b>320,554</b>	<b>218,035</b>	<b>230,745</b>	<b>259,195</b>	<b>260,255</b>	<b>264,850</b>

**SENIOR CITIZEN - THERAPEUTIC PROGRAMS**

**10206219**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4301	Donations	(6,139)	(2,920)	(4,561)	(3,000)	(4,500)	(4,000)
4315	Fundraising - Adult Day Care	(3,825)	(2,011)	(3,164)	(3,000)	(3,000)	(3,000)
	Oasis ADC RC Grant	0	0		0	0	0
4311	Donations - Adult Day Care	(22,357)	(10,322)	(14,138)	(11,000)	(15,000)	(14,000)
4355	Transfer In from Fund 10200 Dept 108	(99,344)	(79,632)	(70,980)	(94,221)	0	0
4470	Transfer In from F.M.A.A.A. Grant - Adult Day Care	(33,182)	(38,141)	(31,993)	(33,368)	(33,368)	(33,368)
4502	County Reimbursement - ADC	(845)	(845)	(845)	(845)	(845)	(845)
<b>TOTAL REVENUE</b>		<b>(165,692)</b>	<b>(133,871)</b>	<b>(125,680)</b>	<b>(145,434)</b>	<b>(56,713)</b>	<b>(55,213)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries - Full-time	46,491	20,238	22,111	23,283	24,140	24,412
5005	Salaries / Part-time	46,086	41,728	46,410	64,816	57,367	68,416
5100	Salaries / Overtime	215	365	779	0	145	0
5300	Public Employees Retirement System	14,624	8,158	9,991	6,340	12,873	6,849
5302	Long Term Disability Insurance	159	71	75	84	87	88
5303	Life Insurance Premiums	40	15	15	20	16	20
5304	Worker's Compensation Insurance	7,082	4,923	5,794	7,391	7,110	8,185
5305	Medicare Tax - Employer's Share	1,418	920	1,027	1,327	1,214	1,398
5307	Deferred Compensation / Part-time	1,035	1,088	1,154	2,431	1,498	2,566
5308	Deferred Compensation - Full-time	1,844	830	891	978	952	1,025
5309	Unemployment Insurance	1,975	1,516	1,341	2,299	1,213	2,136
5310	Section 125 Benefit Allow.	14,179	7,461	6,264	5,950	6,171	6,145
<b>TOTAL SALARIES AND BENEFITS</b>		<b>135,148</b>	<b>87,313</b>	<b>95,851</b>	<b>114,918</b>	<b>112,786</b>	<b>121,240</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	3,435	3,173	3,376	3,600	3,687	3,800
6402	Telephone and Fax Charges	611	545	680	700	520	550
6412	Advertising - Other	0	0	100	100	100	100
6416	Office Supplies - Expendable	259	293	418	300	526	600
6440	Contracted Services	11,191	9,247	11,613	10,500	9,500	13,000
6510	Lease and Rent Expense	0	0	0	1	1	1
6518	Other Supplies	1,422	1,919	1,609	1,800	3,200	3,400
6532	Building Supplies, Keys, Repairs	0	225	25	300	400	400
6532	Other Maintenance Supplies	39	0	25	100	0	0
6518	Site Supplies	903	1,178	1,609	1,400	0	0
6580	OPEB Obligation Expense	0	0		0	0	0
6530	Conference, Training, Education	0	20	45	500	500	500
6561	Miscellaneous	0	0		0	0	0
6900	Interfund Charges - Fac.Maint.	0	0		0	0	0
6902	Interfund Charges - Central Supply	223	219	206	200	200	200
6904	Interfund Charges - Admin. Overhead	12,999	5,183	10,404	18,611	18,611	18,611
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>31,082</b>	<b>22,002</b>	<b>30,110</b>	<b>38,112</b>	<b>37,245</b>	<b>41,162</b>
<b>TOTAL EXPENDITURES</b>		<b>166,230</b>	<b>109,315</b>	<b>125,961</b>	<b>153,030</b>	<b>150,031</b>	<b>162,402</b>

# GRANTS

## GRANT/ENTITLEMENT OVERSIGHT

10211300

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4334	Interfund Charges - CDBG	0	(140,515)	(126,528)	(130,519)	(143,020)	(117,047)
4335	Interfund Charges - 43600 NSP	(5,541)	(29,979)	(7,696)	(10,000)	0	0
4336	Interfund Charges - DAR	(37,150)	(92,314)	(43,735)	(92,332)	(92,332)	(99,289)
4337	Interfund Charges - MAX	(37,150)	(92,314)	(45,188)	(92,332)	(92,332)	(99,288)
4338	Interfund Charges - Cal Home	(912)	0	(19,536)	(53,877)	(48,747)	(92,300)
4339	Interfund Charges - HOME	(2,853)	(2,951)	(14,459)	(15,000)	0	0
4344	Interfund Charges - Project Mgt.	0	0	0	0	0	0
4355	Transfer In	0	0	0	0	0	0
4355	Trans in from Fund 41400 Pkg Dist	0	0	(7,709)	(7,709)	(7,709)	(7,709)
4657	Miscellaneous Revenue	(50,000)	0	0	0	0	0
<b>TOTAL REVENUE</b>		<b>(133,606)</b>	<b>(358,073)</b>	<b>(264,851)</b>	<b>(401,769)</b>	<b>(384,140)</b>	<b>(415,633)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries/Full-time	190,873	210,935	148,638	265,964	214,246	277,512
5005	Salaries/Part-time	805	3,015	0	0	0	0
5100	Salaries/Overtime	611	450	334	0	20	0
5105	Salaries/Leave Payout	1,100	0	4,445	8,992	711	9,724
5200	Salaries - Auto and Expense Allowance	0	0	250	1,500	1,500	1,500
5300	Public Employees Retirement System	34,189	54,839	44,987	61,413	60,338	53,503
5301	Health Insurance Benefits	0	0	0	0	0	0
5302	Long Term Disability Insurance	643	744	550	957	808	999
5303	Life Insurance Premiums	202	211	137	282	197	282
5304	Worker's Compensation Insurance	14,723	17,193	12,535	22,312	18,781	24,468
5305	Medicare Tax -Employer's Share	3,082	3,195	2,280	4,168	3,251	4,297
5307	Deferred Compensation/Part-time	30	113	0	0	0	0
5308	Deferred Compensation/Full-time	3,898	4,818	4,582	7,385	5,199	7,577
5309	Unemployment Insurance	1,005	977	768	1,000	910	882
5310	Section 125 Benefit Allow.	49,663	61,262	35,119	64,720	46,655	86,764
<b>TOTAL SALARIES AND BENEFITS</b>		<b>300,824</b>	<b>357,752</b>	<b>254,625</b>	<b>438,692</b>	<b>352,616</b>	<b>467,509</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	1,272	1,313	1,243	1,500	1,500	1,000
6411	Advertising-Bids and Legal Notices	0	0	0	0	0	0
6415	Publications and Subscriptions	0	0	0	0	0	0
6416	Office Supplies-Expendable	1,266	2,648	1,233	1,500	1,500	1,500
6417	Software Costs	0	0	(526)	1,972	1,972	1,000
6425	Vehicle Fuel, Supplies & Maintenance	0	0	0	0	0	0
6440	Contracted Services	677	3,233	3,067	0	3,400	3,500
6442	Audit Fees	0	0	0	0	0	0
6480	Special Program Expense - PGE	0	0	0	0	0	0
6560	Liability / Property Insurance	0	0	0	0	0	0
6530	Conference, Training, Education	199	0	0	0	0	0
6900	Interfund Charges - Fac.Maint.	0	3,224	1,488	1,488	1,488	4,643
6902	Transfers to Other Depts.-Central Supply	0	289	152	300	300	300
6903	Interfund Charges - Cost Distribution	0	0	0	0	0	0
6908	Interfund Charges - Vehicle Repairs	0	0	0	0	0	0
6918	Interfund Charges - Computer Maint.	5,400	8,515	0	12,163	12,163	12,163
6920	Interfund Charges-Computer Replacement	0	0	10,019	1,106	1,106	1,106
6923	Interfund Charges- Software	0	0	0	1,972	8,095	4,368
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>8,814</b>	<b>19,222</b>	<b>16,676</b>	<b>22,000</b>	<b>31,524</b>	<b>29,579</b>

## GRANT/ENTITLEMENT OVERSIGHT (continued)

10211300

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>CAPITAL OUTLAY</b>							
7000	CMAQ Vehicle	0	0	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>309,638</b>	<b>376,974</b>	<b>271,301</b>	<b>460,693</b>	<b>384,140</b>	<b>497,088</b>

## CDBG - PUBLIC IMPROVEMENT/CAPITAL PROJECTS

10218020

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-In	(700,000)	0	0	0	0	0
4434	Grant	0	0	0	(555,656)	0	0
4454	<b>C.D.B.G. Carryover Entitlement</b>	(632,977)	(514,287)	0	(67,250)	0	(511,803)
4455	<b>C.D.B.G. Current Yr. Entitlement</b>	(162,439)	(557,303)	(628,808)	0	(90,873)	(576,946)
4659	Refunds and Reimbursements	0	0	0	0	0	0
4662	Reimbursement - RDA to City	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(1,495,416)</b>	<b>(1,071,590)</b>	<b>(628,808)</b>	<b>(622,906)</b>	<b>(90,873)</b>	<b>(1,088,749)</b>
<b>TOTAL CAPITAL OUTLAY</b>							
6900	Interfund Charges - Other	0	155,133	509,375	0	0	0
7030	Engineering - Sidewalks, Safe Path of Travel	0	0	0	0	0	176,946
	Elm Traffic Signal & Crosswalk Improvements	0	0	0	0	0	250,000
7030	Pomona Ranch	0	0	0	0	0	150,000
7000	Solar Lighting	0	0	0	0	43,853	56,803
7000	Other New Equipment	0	0	0	0	0	0
7030	<b>Facilities &amp; Improvements</b>	0	0	0	622,906	0	0
7050	Sewer Mains, Package 2 - S-02	0	0	700,000	0	0	0
7050	Sewer Mains, Package 2 - S-02	0	0	0	0	0	0
7030	Sunrise Rotary Sports Cmplx Impmts-PK-13	2,125	2,170	0	0	0	0
8200	Operating Transfer to Other Funds	653,854	400,000	0	0	0	0
8200	Pan Am Comm Center Parking Lot	17,647	0	0	0	0	0
8200	Millview Sports Complex	2,125	0	0	0	0	0
8200	Centennial Park Pool Improv.	3,100	0	0	0	0	0
7030	Centennial Park Rehab and Lighting Project	0	0	0	0	47,020	430,000
	Centennial Park Pool Upgrade, Ph. II	0	0	0	0	0	0
	Centennial Pool Fence Replacement	0	0	0	0	0	0
8200	Sewer Mains, Package 2 - S-02	0	0	0	0	0	0
8200	Sunrise Rotary Sports Cmplx Impmts-PK-13	0	0	0	0	0	0
	Fire Engine/Other Public Improvement	0	0	0	0	0	25,000
6496	Program Support-MAD Co. EDC	0	50,000	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>678,851</b>	<b>607,303</b>	<b>1,209,375</b>	<b>622,906</b>	<b>90,873</b>	<b>1,088,749</b>
	<b>TOTAL EXPENDITURES</b>	<b>678,851</b>	<b>607,303</b>	<b>1,209,375</b>	<b>622,906</b>	<b>90,873</b>	<b>1,088,749</b>



**CDBG - PUBLIC SERVICES**

**10218010**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4455	C.D.B.G. Current Yr. Entitlement	(123,882)	(120,142)	(60,806)	(134,633)	(134,633)	(112,705)
	<b>TOTAL REVENUE</b>	<b>(123,882)</b>	<b>(120,142)</b>	<b>(60,806)</b>	<b>(134,633)</b>	<b>(134,633)</b>	<b>(112,705)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6471	Program Support Madera Co. Workforce Assistance	14,262	20,000	13,000	13,000	13,000	7,500
6470	Program Support MCCJ	5,943	4,999	9,993	10,000	10,000	7,500
6496	Program Support-Mad Co. EDC	0	0	0	0	0	0
8200	Transfer to Parks Sr Meals Dept 518	117,745	95,143	111,633	111,633	111,633	97,705
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>137,950</b>	<b>120,142</b>	<b>134,626</b>	<b>134,633</b>	<b>134,633</b>	<b>112,705</b>
	<b>TOTAL EXPENDITURES</b>	<b>137,950</b>	<b>120,142</b>	<b>134,626</b>	<b>134,633</b>	<b>134,633</b>	<b>112,705</b>

**CDBG - ADMINISTRATIVE COSTS**

**10218000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4455	C.D.B.G. Current Yr. Entitlement	(101,023)	(178,858)	(39,492)	(166,970)	(166,970)	(150,273)
	<b>TOTAL REVENUE</b>	<b>(101,023)</b>	<b>(178,858)</b>	<b>(39,492)</b>	<b>(166,970)</b>	<b>(166,970)</b>	<b>(150,273)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	0	0	0	500	0	500
6411	Advertising - Bids and Legal Notices	2,684	338	2,329	750	1,000	2,000
6415	Publications/Subscriptions	0	0	0	0	0	0
6416	Office Supplies - Expendable	1,322	257	1,230	1,250	2,000	1,250
6417	Software Costs	1,218	0	0	2,500	0	1,476
6440	Contracted Services	1,159	39,037	1,344	14,190	0	10,000
6470	<b>Program Support</b>	<b>11,885</b>	<b>13,318</b>	<b>13,511</b>	<b>13,511</b>	<b>16,000</b>	<b>16,000</b>
6496	Program Support - Mad. ADA Adv Council	1,513	0	0	0	0	0
6530	Conference, Training, Education	1,360	385	215	3,750	2,000	2,000
6902	Interfund Charges - Central Supply	0	0	0	0	0	0
6903	Interfund Charges - Cost Distribution	125,934	140,515	0	0	0	0
6922	Interfund Charge - To Dept 812	0	0	126,528	130,519	143,020	117,047
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>147,075</b>	<b>193,850</b>	<b>145,157</b>	<b>166,970</b>	<b>164,020</b>	<b>150,273</b>
	<b>TOTAL EXPENDITURES</b>	<b>147,075</b>	<b>193,850</b>	<b>145,157</b>	<b>166,970</b>	<b>164,020</b>	<b>150,273</b>

# CODE ENFORCEMENT

## COMMUNITY DEVELOPMENT - CODE ENFORCEMENT

10204400

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4076	Registration Fee	(6,050)	(7,040)	(5,060)	(10,000)	(7,000)	(16,750)
4203	Background Check Service Fee	(575)	(475)	(950)	(300)	(900)	(900)
4076	Vacant Building Ordinance	(2,305)	(6,245)	(5,060)	(4,500)	0	0
4228	Graffiti Ordinance	(1,179)	(964)	(511)	0	0	0
4355	Transfer-In - Gen. Fund	(150,000)	0	0	(230,395)	(230,395)	0
4551	Fines and Penalties for Violations	(478,932)	(511,630)	(612,971)	(680,000)	(450,000)	(658,960)
4554	Vehicle Abatement Fee	(48,640)	(50,389)	(53,518)	(48,000)	(48,000)	(45,000)
4555	Multi-Family Inspection Fees	0	0	0	0	0	0
4556	Foreclosure Revenues	(45,892)	(60,481)	(52,401)	(45,000)	(22,500)	(27,000)
4657	Miscellaneous Revenue	0	0	(672)	0	0	0
4659	Refunds and Reimbursements	(947)	(1,295)	(13,093)	0	0	(16,000)
4682	Collection Recovery-Code Enf.	(35,670)	(114,482)	0	0	0	0
4684	Cost Recovery for Weed Abatement	0	0	(4,526)	(18,000)	(10,000)	(10,000)
4334	Interfund Charge - CDBG	0	0	(400,000)	0	0	0
4355	Transfer-In	(9,162)	0	0	0	0	0
4355	Transfer In from 10221	(467,850)	(400,000)	0	0	0	0
TBD	Taxi Cab Inspection/Fee Revenues	0	0	0	0	0	(1,140)
TBD	Rental Business License Inspection Revenues	0	0	0	0	0	(100,000)
<b>TOTAL REVENUE</b>		<b>(1,247,202)</b>	<b>(1,153,001)</b>	<b>(1,148,761)</b>	<b>(1,036,195)</b>	<b>(768,795)</b>	<b>(875,750)</b>

### SALARIES AND BENEFITS

5000	Salaries / Full-time	324,717	425,111	460,001	519,639	512,638	636,830
5005	Salaries / Part-time	154,080	81,950	86,349	84,443	70,867	87,300
5100	Salaries / Overtime	654	513	1,805	0	2,516	0
5105	Salaries - Leave Payout	10,414	27,408	2,689	11,618	12,925	11,966
5110	Salaries / Uniform Pay	960	750	1,500	1,000	1,477	2,000
5200	Vehicle Allowance	1,498	0	0	0	0	0
5300	Public Employees Retirement System	71,820	88,344	104,203	130,087	122,578	138,231
5302	Long Term Disability Insurance	986	1,399	1,466	1,713	1,763	2,126
5303	Life Insurance Premiums	344	475	502	542	562	644
5304	Worker's Compensation Insurance	36,158	41,989	46,067	50,760	53,145	64,023
5305	Medicare Tax - Employer's Share	7,580	8,092	8,250	9,235	9,103	11,077
5307	Deferred Compensation / Part-time	2,421	2,549	2,977	2,505	2,645	3,274
5308	Deferred Compensation / Full-time	20,461	30,794	26,898	17,717	25,603	30,335
5309	Unemployment Insurance	4,417	4,377	4,495	3,175	3,129	3,316
5310	Section 125 Benefit Allow.	81,947	110,669	169,387	173,610	177,574	235,504
<b>TOTAL SALARIES AND BENEFITS</b>		<b>718,455</b>	<b>824,420</b>	<b>916,590</b>	<b>1,006,045</b>	<b>996,525</b>	<b>1,226,623</b>

### MAINTENANCE AND OPERATIONS

6401	Gas and Electric Utilities	10,250	21,389	0	21,000	27,000	15,000
6402	Telephone and Fax Charges	5,648	8,763	4,269	8,000	8,000	8,000
6411	Advertising - Bids and Legal Notices	910	0	1,115	1,000	1,000	1,000
6414	Professional Dues	75	75	98	375	375	525
6415	Publications and Subscriptions	239	325	858	250	250	250
6416	Office Supplies - Expendable	4,732	3,807	3,387	6,000	5,000	6,000
6417	Software Costs	0	0	0	0	0	0
6418	Postage / Other Mailing Charges	10,831	13,876	7,006	13,000	6,000	8,000
6420	Mileage Reimbursement	149	49	0	500	500	0
6425	Vehicle Fuel, Supplies & Maintenance	5,290	7,613	3,816	10,000	4,000	7,000
6437	Weed Abatement Expense	0	0	3,239	18,000	1,000	18,000
6440	Contracted Services	64,532	61,507	21,302	80,000	46,000	80,000
6450	Bad Debt Expense	73,679	0	(12)	0	0	0
6460	Pre-employment Health Screening	339	0	175	0	0	0
6510	Rent Expense	0	0	0	0	0	0
6532	Other Supplies	5,803	1,729	3,354	13,500	14,500	10,000
6532	Building Supplies, Keys, Repairs	6,218	451	3,354	3,000	0	0
6532	Tool Replacement Cost	490	215	3,354	1,000	0	0
6560	Liability / Property Insurance	84	0	0	0	0	0

**COMMUNITY DEVELOPMENT - CODE ENFORCEMENT (continued)**  
**10204400**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>MAINTENANCE AND OPERATIONS - continued</b>							
6570	Settlement	0	0	370,000	0	0	0
6530	Conference, Training, Education	1,388	4,162	1,112	7,000	10,000	10,000
6900	Interfund Charges - Fac.Maint.	0	0	0	0	0	0
6902	Interfund Charges - Central Supply	765	499	781	600	600	600
6903	Interfund Charges - Cost Distribution	0	0	0	0	0	0
6904	Interfund Charges - Admin. Overhead	123,221	0	0	0	0	0
6908	Interfund Charges - Vehicle Repairs	19,481	16,777	19,494	19,493	19,493	21,989
6907	Interfund Charges - New Vehicles	0	0	13,567	0	0	0
6907	Interfund Charges - Vehicle Replacement	0	11,067	13,567	11,667	11,667	12,000
6918	Interfund Charges-Computer Maint.	26,258	26,258	56,447	77,369	77,369	77,369
6920	Interfund Charges-Computer Rplcmt	3,312	3,312	14,616	14,616	14,616	14,616
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>363,693</b>	<b>181,874</b>	<b>544,901</b>	<b>306,370</b>	<b>247,370</b>	<b>290,349</b>
<b>CAPITAL OUTLAY</b>							
7000	Auto and Truck - New	91,279	16,188	0	0	0	0
8002	Lease Payment	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>91,279</b>	<b>16,188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>1,173,427</b>	<b>1,022,482</b>	<b>1,461,491</b>	<b>1,312,415</b>	<b>1,243,895</b>	<b>1,516,973</b>

**Enterprise Funds:** The Enterprise Budgets are primarily funded by User Fees. Enterprise Funds are expected to be run as separate businesses that are funded by the rates that are charged for their services. Unlike the General Fund which has little control over the tax revenues, the Enterprise Funds have the ability to increase User Fees to meet its operational needs. This can be done without a vote of the public, but is subject to the Proposition 218 process, which gives the public the opportunity to contest such fee increases.

The City's Major Enterprise Funds are: Water, Sewer, Solid Waste and Storm Drainage. As can be seen in the Summary of Enterprise Fund Revenues and Expenditures, included as Exhibit "II", these four Enterprise Funds combined are projecting \$31.5 million, which represents 85.4% of total projected Enterprise Fund expenditures in Fiscal Year 2017/2018. With projected revenues of \$26.6 million, the Major Enterprise Funds are projecting a \$4.8 million deficit in Fiscal Year 2017/2018. The \$4.8 million deficit represents 15.4% of the total projected expenditures in the Major Enterprise Funds and includes \$8.2 million of capital outlay.

The Water and Sewer Budget requests for Fiscal Year 2017/2018 reflect capital improvements and efforts to better manage and maintain existing assets, to insure a sustainable water and sewer infrastructure as called for by the Vision Madera 2025 Plan.

The Sewer Fund is operated from User Fee revenue and pays for the maintenance and operation of the sewage collection system and Waste Water Treatment Plant. There are several new positions being requested this year to increase preventative maintenance operations. There are \$5.4 million of new capital projects scheduled for FY17/18. The City will be completing an infrastructure asset inventory that was begun mid FY 15/16. The results will assist us in identifying and prioritizing future capital projects that will replace worn infrastructure and improve efficiencies. Total Sewer operational costs are projected to increase 6%. With Capital Outlay included, the projected increase is 69%. With these projections, the Sewer Fund will easily cover the required 1.20 debt service ratio, with a projected ratio of about 1.82.

The Water Fund is operated from User Fee revenue and pays for the operations and maintenance of the municipal water system including 18 wells, a one million gallon above ground storage tank, miles of distribution mains and approximately 13,000 water meters and services. During Fiscal Year 2015/2016 there was a fair amount of capital projects related to refurbishment of wells. During the current year, staff is continuing its efforts on the previously mentioned infrastructure inventory and asset analysis to further refine our capital program. Two new positions were included in the current Fiscal Year (2016/2017) Budget, to enable the Water Division to do repairs, maintenance and add water main valves so that areas can be isolated without affecting several blocks of customers. For Fiscal Year 2017/2018, one half of a new Seasonal Part-time Maintenance Worker I position is being requested in the Water Division to address the increasing demands of servicing, repairing and replacing the City's inventory of 13,500 water meters; some early phases of our water meter installations are now reaching their expected life and have to be rebuilt or replaced. In Fiscal Year 2017/2018, \$2.6 million dollars are requested for capital projects.

The Solid Waste Fund is operated from User Fee revenue and pays for solid waste collection and street sweeping. When the solid waste rates were set four years ago, there was a high fund balance that was in excess of the goal of 20-30% of the annual operating expenses. Along with user rates being reduced by 15% and projected to stay flat for five years, annual deficits were programmed for the subsequent 5 years. The deficit for FY 17/18 is projected to be \$658,000. As we approach the end of the 5-year rate freeze, staff will reassess the fund balance and the potential need for rate increases. An enhancement of an existing Seasonal Part-time Maintenance Worker I position to full

time is being requested to address an increasing demand for refuse cart repairs, due to the original carts being 30 years old.

The Drainage Fund is projecting an 8.8% surplus. In the current fiscal year, staff repurposed certain drainage basins to be used for groundwater restoration. Shifting the related expenses to the Water Fund has helped the Drainage Fund to obtain this projected surplus for Fiscal Year 2017/2018.

The Non-Major Enterprise Funds project a deficit of \$158,000 which is the result of Dial-A-Ride operational expenses. The Airport budget will see a minor deficit due to capital projects of \$525,000. The Golf Course budget shows a minor surplus of \$16,500 for Fiscal Year 2017/2018.

In total, the Enterprise Funds project a \$5 million or 13.5% deficit for Fiscal Year 2017/2018. The Director of Financial Services will present a PowerPoint presentation that reviews and summarizes all of the proposed budgets and discusses fund balance (reserve) levels. The departments with budgets within these funds will review their proposed budgets with Council in order of the detail that follows the summaries.

## EXHIBIT II

### SUMMARY OF ENTERPRISE FUND EXPENSES

	16/17	17/18	S&B		M&O		Subtotal		Cap. Outlay		17/18		
	Budget	Budget	17/18	%	17/18	%	17/18	%	17/18	%	Budget	%	
Description	Revenue	Revenue	Budget	Chng	Budget	Chng	Operations	Chng	Budget	Chng	Expense	Chng	
FUND: 20400 - Sewer													
Sewer Utility - Fin. Dept.	0	0	0		0		0		0		0		
Finance Utility Billing - Sewer	0	0	247,638	0%	104,375	30%	352,013	8%	1,250	0%	353,263	8%	
Sewer Utility - Mtncl./Ops.	0	0	926,846	-6%	720,351	3%	1,647,197	-2%	0	-100%	1,647,197	-5%	
Sewer Utility - W.W.T.P.	0	0	1,309,956	38%	2,401,574	6%	3,711,529	16%	0		3,711,529	16%	
Sewer Utility- Cap. Outlay	0	0	0		0		0		5,392,500	2340%	5,392,500	2340%	
W.W.T.P. Bond Administration	(226,000)	(226,000)	0%		2,558,882	-1%	2,558,882	-1%	0		2,558,882	-1%	
Undesignated	(7,928,235)	(8,832,522)	11%		0		0		0		0		
TOTAL FUND 20400	(8,154,235)	(9,058,522)	11%	2,484,440	14%	5,785,181	3%	8,269,621	6%	5,393,750	1914%	13,663,371	69%
										(Surplus)/Deficit		4,604,849	
FUND: 47300 - 47600- Solid Waste													
Beverage Container Recycling	(16,500)	(16,500)	0%	0	16,500	0%	16,500	0%	0		16,500	0%	
Used Oil Recycling	(17,928)	(17,928)	0%	0	17,928	0%	17,928	0%	0		17,928	0%	
Solid Waste Recycling	(64,720)	(72,471)	12%	0	72,471	12%	72,471	12%	0		72,471	12%	
Hazardous Waste Disposal Activity	(2,676)	(2,676)	0%	0	2,676	0%	2,676	0%	0		2,676	0%	
Finance Utility Billing - Solid Waste	0	0	247,638	0%	104,375	30%	352,013	8%	1,250	0%	353,263	8%	
Municipal Disposal Activities	(5,220,000)	(5,254,805)	1%	325,696	9%	4,822,627	4%	5,148,324	4%	150,000	0%	5,298,324	4%
Tire Clean up	(122,183)	(122,183)	0%	97,394	5%	29,400	0%	126,794	4%	0		126,794	4%
Street Cleaning	(405,200)	(404,024)	0%	412,527	97%	247,897	5%	660,423	48%	0		660,423	48%
TOTAL FUND 47300	(5,849,207)	(5,890,587)	1%	1,083,255	28%	5,313,874	5%	6,397,129	8%	151,250	0%	6,548,379	8%
										(Surplus)/Deficit		657,792	
FUND: 20300 - Water													
Water Utility - Billing/Collections	0	0	0		0		0		0		0		
Finance Utility Billing - Water	0	0	495,276	0%	208,749	30%	704,026	8%	2,500	0%	706,526	8%	
Water Utility - Maint./Ops.	0	0	1,341,000	-4%	3,173,843	2%	4,514,843	0%	16,600	48%	4,531,443	0%	
Water Utility - Capital Outlay	0	0	0		0		0		2,603,000	-56%	2,603,000	-56%	
Water Utility - Quality Control	0	0	777,594	6%	968,278	-8%	1,745,872	-2%	0	-100%	1,745,872	-8%	
Water Debt Services - Rev. Bonds	(3,000)	(8,000)	167%	0	944,963	0%	944,963	0%	0		944,963	0%	
Undesignated	(9,107,500)	(10,874,508)	19%	0	0		0		0		0		
TOTAL FUND 20300	(9,110,500)	(10,882,508)	19%	2,613,870	0%	5,295,834	0%	7,909,704	0%	2,622,100	-57%	10,531,804	-24%
										(Surplus)/Deficit		(350,704)	
FUND: 20301 - Water Rate Stabilization													
Undesignated	0	0	0		0		0		0		0		
TOTAL FUND 20301	0	0	0		0		0		0		0		
										(Surplus)/Deficit		0	
FUND: 45000 - Drainage													
Drainage System Capital Outlay	0	0	0		0		0		0		0		
Drainage System - Operations	0	0	0		102,394	-27%	102,394	-27%	0		102,394	-27%	
Drainage System - Flood Control	0	0	424,693	7%	247,690	9%	672,382	7%	0		672,382	7%	
Undesignated	(823,500)	(843,250)	2%	0	0		0		0		0		
TOTAL FUND 45000	(823,500)	(843,250)	2%	424,693	7%	350,084	-5%	774,777	1%	0		774,777	1%
										(Surplus)/Deficit		(68,473)	
TOTAL MAJOR ENTERPRISE FUNDS	(23,937,442)	(26,674,867)	11%	6,606,258	9%	16,744,972	2%	23,351,230	4%	8,167,100	26%	31,518,330	9%
												4,843,463	
FUND: 20500 - Airport													
Municipal Airport Operations	(646,220)	(628,620)	-3%	214,828	-1%	449,594	11%	664,422	7%	0		664,422	7%
Airport - Capital Projects	(1,425,000)	(496,125)	-65%	0	0		0		525,000	-65%	525,000	-65%	
TOTAL FUND 20500	(2,071,220)	(1,124,745)	-46%	214,828	-1%	449,594	11%	664,422	7%	525,000	-65%	1,189,422	-44%
										(Surplus)/Deficit		64,677	
FUND: 20600 - Golf Course													
PCS - Golf Operations	(316,583)	(373,583)	18%	0	357,083	13%	357,083	13%	0		357,083	13%	
TOTAL FUND 20600	(316,583)	(373,583)	18%	0	357,083	13%	357,083	13%	0		357,083	13%	
										(Surplus)/Deficit		(16,500)	
FUND: 21228 - Dial-A-Ride													
Transportation - Dial-a-Ride	(701,414)	(825,133)	18%	151,413	4%	794,172	2%	945,584	2%	1,806	81%	947,390	2%
Dial-a-Ride - Capital Outlay	(250,000)	0		0	0		0		0	-100%	0	-100%	
ARRA-Transit Buses	0	0		0	0		0		0		0		
TOTAL FUND 21228	(951,414)	(825,133)	-13%	151,413	4%	794,172	2%	945,584	2%	1,806	-99%	947,390	-20%
										(Surplus)/Deficit		122,257	
FUND: 21229 - Fixed Route													
Transportation - Fixed Route	(1,008,349)	(1,132,847)	12%	151,413	4%	966,966	8%	1,118,378	7%	1,806	81%	1,120,184	7%
MAX - Capital Outlay	(12,118)	(1,763,000)	14449%	0	0		0		1,763,000	488%	1,763,000	488%	
TOTAL FUND 21229	(1,020,467)	(2,895,847)	184%	151,413	4%	966,966	8%	1,118,378	7%	1,764,806	486%	2,883,184	113%
										(Surplus)/Deficit		(12,663)	
TOTAL NON-MAJOR ENTERPRISE FUNDS	(4,359,684)	(5,219,308)	20%	517,653	2%	2,567,814	6%	3,085,467	6%	2,291,612	12%	5,377,079	8%
										(Surplus)/Deficit		157,771	
TOTAL ENTERPRISE FUNDS	(28,297,126)	(31,894,175)	13%	7,123,911	9%	19,312,786	-21%	26,436,697	4%	10,458,712	23%	36,895,409	9%
												5,001,234	
												13.6%	

## ENTERPRISE FUNDS BY DEPARTMENT

# PUBLIC WORKS

"Formerly" FINANCE UTILITY BILLING

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer In from Fund 20300 Water	(466,023)	(594,385)	(670,397)	0	0	0
4355	Transfer In from Fund 20400 Sewer	(616,023)	(297,193)	(335,198)	0	0	0
4355	Transfer In from fund 47600 Solid Waste	(150,000)	(297,193)	(335,198)	0	0	0
4659	Refunds and Reimbursements	0	0	0	0	0	0
4682	Collection Recovery	(7,449)	(2,197)	(179)	0	0	0
<b>TOTAL REVENUE</b>		<b>(1,239,495)</b>	<b>(1,190,969)</b>	<b>(1,340,972)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	546,832	474,677	482,776	0	0	0
5005	Salaries / Part-time	35,984	46,322	57,269	0	0	0
5100	Salaries / Overtime	815	865	2,757	0	0	0
5105	Salaries - Leave Payout	8,532	3,466	21,365	0	0	0
5110	Salaries / Uniform Pay	450	750	500	0	0	0
5200	Salaries - Auto and Expense Allowance	2,460	413	450	0	0	0
5300	Public Employees Retirement System	123,547	119,333	131,206	0	0	0
5302	Long Term Disability Insurance	1,878	1,703	1,677	0	0	0
5303	Life Insurance Premiums	674	576	519	0	0	0
5304	Worker's Compensation Insurance	44,546	41,686	46,301	0	0	0
5305	Medicare Tax - Employer's Share	9,068	7,842	8,501	0	0	0
5307	Deferred Compensation / Part-time	918	1,744	2,157	0	0	0
5308	Deferred Compensation / Full-time	19,462	18,314	17,977	0	0	0
5309	Unemployment Insurance	5,681	3,905	4,330	0	0	0
5310	Section 125 Benefit Allow.	221,335	217,844	195,106	0	0	0
<b>TOTAL SALARIES AND BENEFITS</b>		<b>1,022,182</b>	<b>939,440</b>	<b>972,890</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone & Fax Charges	5,806	5,898	5,566	0	0	0
6416	Office Supplies	17,416	19,972	10,140	0	0	0
6418	Postage	64,738	70,137	62,902	0	0	0
6425	Vehicle Fuel, Supplies & Maintenance	5,849	4,514	3,068	0	0	0
6440	Contracted Services	74,902	80,844	111,967	0	0	0
6450	Bad Debt Expense	0	0	0	0	0	0
6451	Bank Service Charges	3,379	19,618	24,220	0	0	0
6530	Building Supplies	0	89	0	0	0	0
6580	OPEB Expense	0	0	0	0	0	0
6530	Conference, Training, Education	293	324	72	0	0	0
6902	Interfund Charges Central Supply	433	285	457	0	0	0
6904	Interfund Charges Admin Overhead	0	0	55,769	0	0	0
6908	Interfund Charges Vehicle Repairs	8,920	9,549	9,640	0	0	0
6907	Interfund Charges Vehicle Replacements	0	4,227	4,693	0	0	0
6918	Interfund Charges - Computer Maint.	26,133	32,308	38,622	0	0	0
6920	Interfund Charges-Computer Replacement	0	0	4,791	0	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>207,869</b>	<b>247,766</b>	<b>331,906</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
7000	Office Furniture	0	1,178	880	0	0	0
7000	Computer Equipment	0	0	0	0	0	0
8000	Interest Expense	3,091	3,014	4,588	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>3,091</b>	<b>4,193</b>	<b>5,468</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>1,233,142</b>	<b>1,191,398</b>	<b>1,310,264</b>	<b>0</b>	<b>0</b>	<b>0</b>



**FINANCE UTILITY BILLING - SEWER**

**20401230**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	0	0	0	124,016	111,864	128,752
5005	Salaries / Part-time	0	0	0	12,864	17,680	16,784
5100	Salaries / Overtime	0	0	0	0	1,306	0
5105	Salaries - Leave Payout	0	0	0	774	578	797
5110	Salaries / Uniform Pay	0	0	0	0	125	0
5200	Salaries - Auto and Expense Allowance	0	0	0	113	136	113
5300	Public Employees Retirement System	0	0	0	30,258	30,188	28,060
5302	Long Term Disability Insurance	0	0	0	435	390	451
5303	Life Insurance Premiums	0	0	0	141	114	140
5304	Worker's Compensation Insurance	0	0	0	11,483	11,488	12,832
5305	Medicare Tax - Employer's Share	0	0	0	2,073	1,988	2,204
5307	Deferred Compensation / Part-time	0	0	0	482	596	629
5308	Deferred Compensation / Full-time	0	0	0	4,737	4,190	4,924
5309	Unemployment Insurance	0	0	0	875	930	819
5310	Section 125 Benefit Allow.	0	0	0	58,185	44,146	51,135
<b>TOTAL SALARIES AND BENEFITS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>246,436</b>	<b>225,717</b>	<b>247,638</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone & Fax Charges	0	0	0	1,500	1,500	1,500
6411	Advertising & Publication	0	0	0	0	200	200
6416	Office Supplies	0	0	0	4,375	2,250	4,000
6418	Postage	0	0	0	17,750	22,000	22,500
6425	Vehicle Fuel, Supplies & Maintenance	0	0	0	1,500	1,325	1,625
6440	Contracted Services	0	0	0	23,205	22,000	23,750
6451	Bank Service Charges	0	0	0	600	12,750	13,000
6580	OPEB Expense	0	0	0	825	825	825
6530	Conference, Training, Education	0	0	0	250	150	250
6902	Interfund Charges Central Supply	0	0	0	0	75	75
6904	Interfund Charges Admin Overhead	0	0	0	13,178	13,178	13,178
6908	Interfund Charges Vehicle Repairs	0	0	0	2,774	2,774	3,129
6907	Interfund Charges Vehicle Replacements	0	0	0	0	0	1,237
6923	Interfund Charges- Software	0	0	0	0	0	4,732
6918	Interfund Charges - Computer Maint.	0	0	0	13,177	13,177	13,177
6920	Interfund Charges-Computer Replacement	0	0	0	1,198	1,198	1,198
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>80,331</b>	<b>93,401</b>	<b>104,375</b>
<b>CAPITAL OUTLAY</b>							
7000	Computer Equipment	0	0	0	0	0	0
	Lease Payment	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>328,016</b>	<b>320,368</b>	<b>353,263</b>

**SEWER UTILITY - FINANCE DEPARTMENT**

**20400000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>UNDESIGNATED REVENUE</b>							
4000	Current Secured Property Tax	(102,496)	(80,033)	(80,582)	(100,000)	(89,108)	(90,000)
4162	Interest Income	(5,540)	(97,921)	(66,310)	(10,000)	(41,118)	(30,000)
4208	Late Payment/Other Penalty	(103,378)	(108,689)	(118,720)	(100,000)	(122,299)	(100,000)
4215	Infrastructure Cost Payback	(2,031)	0	0	(3,000)	(8,018)	(3,000)
4223	Parksdale Sewer #3 User Fees	(180,514)	(124,233)	(185,341)	(200,781)	(282,523)	(307,950)
4229	User Charges	(5,628,993)	(5,888,273)	(6,721,025)	(7,312,954)	(7,486,203)	(8,100,072)
4232	Septic Dump Income	(179,411)	(239,596)	(298,658)	(200,000)	(245,732)	(200,000)
4245	Waste Water Plant Capital Fee	(18)	(1,048)	(879)	0	(579)	0
4355	Transfer in from Rate Stabilization Fund	0	(510,000)	0	0	0	0
4659	Refunds and Reimbursements	(379)	(6,367)	0	0	(2,143)	0
4671	Sale of Real and Personal Property	(27)	(37,815)	0	0	(16,034)	0
4682	Collection Recovery	(2,487)	(2,687)	(2,762)	(1,500)	(2,792)	(1,500)
<b>TOTAL UNDESIGNATED REVENUE</b>		<b>(6,205,274)</b>	<b>(7,096,662)</b>	<b>(7,474,276)</b>	<b>(7,928,235)</b>	<b>(8,296,549)</b>	<b>(8,832,522)</b>
<b>TRANSFERS OUT</b>							
8200	Transfer Out to Fund 20401	0	0	0	0	0	0
8200	Operating Transfer to Other Funds	616,023	997,193	335,198	0	0	0
<b>TOTAL TRANSFERS OUT</b>		<b>616,023</b>	<b>997,193</b>	<b>335,198</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>616,023</b>	<b>997,193</b>	<b>335,198</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SEWER UTILITY - MAINTENANCE/OPERATIONS**  
**20403400**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4320	Capital Contribution	(76,339)	(30,092)	(61,200)	0	0	0
4355	Transfer in from Fund 409	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(76,339)</b>	<b>(30,092)</b>	<b>(61,200)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	325,450	342,841	355,048	537,935	399,785	486,203
5005	Salaries/Part-time	0	29,281	15,914	29,919	32,269	74,505
5100	Salaries / Overtime	6,896	9,528	8,830	24,000	11,174	24,000
5105	Salaries - Leave Payout	2,593	3,688	4,643	5,496	5,294	5,731
5110	Salaries / Uniform Pay	1,005	1,390	1,150	1,890	1,715	1,778
5200	Salaries - Auto & Expense Allowance	1,130	1,568	1,238	1,239	1,239	1,239
5300	Public Employees Retirement System	70,788	84,473	95,442	141,765	99,700	117,208
5302	Long Term Disability Insurance	1,151	1,204	1,202	1,863	1,404	1,669
5303	Life Insurance Premiums	349	345	357	548	406	510
5304	Worker's Compensation Insurance	25,628	31,138	31,535	49,809	38,777	51,710
5305	Medicare Tax - Employer's Share	5,326	5,796	5,793	9,116	6,797	9,013
5307	Deferred Compensation / Part-time	0	842	452	1,549	1,204	2,248
5308	Deferred Compensation / Full-time	12,616	12,940	12,886	20,406	14,523	18,148
5309	Unemployment Insurance	2,362	3,266	2,323	2,892	3,007	3,026
5310	Section 125 Benefit Allow.	81,478	93,551	111,400	160,514	104,274	129,857
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>536,772</b>	<b>621,851</b>	<b>648,212</b>	<b>988,941</b>	<b>721,569</b>	<b>926,846</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	45,444	28,227	27,698	38,000	31,788	33,000
6402	Telephone and Fax Charges	4,854	5,015	5,130	5,000	4,658	5,000
6411	Advertising - Bids and legal notices	43	0	480	1,000	198	1,000
6414	Professional Dues	225	276	235	500	250	500
6416	Office Supplies - Expendable	1,638	2,059	2,509	2,500	2,060	2,500
6417	Software Costs	0	0	182	0	0	0
6420	Mileage Reimbursements	0	0	0	100	0	100
6425	Vehicle Fuel, Supplies & Maintenance	16,882	18,953	15,813	20,000	15,092	20,000
6440	Contracted Services	32,166	61,535	20,667	65,181	50,309	73,156
6515	Taxes and Assessments	10,405	11,195	11,195	12,600	11,195	12,600
6532	Building Supplies, Keys and Repairs	0	2,889	1,479	2,000	0	0
6532	Other Maintenance Supplies	46,026	38,569	1,479	59,000	49,539	79,000
6560	Liability / Property Insurance	13,184	14,187	15,052	21,715	18,132	21,715
6562	Retiree Insurance Premiums	1,777	1,491	1,716	1,500	2,053	2,115
6580	OPEB Obligation Expense	3,724	3,724	3,724	0	0	0
6530	Conference, Training, Education	2,347	2,429	3,838	4,500	1,707	4,500
6600	Depreciation / Replacement	50,716	37,934	19,512	0	0	0
6900	Interfund Charges - Fac.Maint.	40,396	16,020	70,824	92,352	92,352	71,747
6902	Interfund Charges - Central Supply	5,631	6,831	6,293	7,500	7,500	7,500
6903	Interfund Charges - Cost Distribution	82,903	92,903	107,903	112,903	107,902	112,903
6904	Interfund Charges - Admin. Overhead	53,003	79,815	69,198	89,260	89,260	89,260
6908	Interfund Charges - Vehicle Repairs	46,559	45,824	46,771	56,858	63,965	64,139
6907	Interfund Charges - Replace Vehicle	354,529	102,067	100,133	94,238	106,018	96,425
6918	Interfund Charges-Computer Maint.	9,928	4,396	2,971	5,036	5,036	5,036
6920	Interfund Charges-Computer Rplcmt	4,000	0	593	593	593	593
6923	Interfund Charges- Software	0	0	0	2,721	2,721	1,456
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>826,380</b>	<b>576,339</b>	<b>535,397</b>	<b>695,057</b>	<b>662,328</b>	<b>704,245</b>
<b>CAPITAL OUTLAY</b>							
7000	Office Furniture	568	631	500	500	205	0
7000	Other New Equipment	0	11,345	0	15,000	0	0
7000	Replacement of Equipment	0	0	0	30,000	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>568</b>	<b>11,976</b>	<b>500</b>	<b>45,500</b>	<b>205</b>	<b>0</b>
<b>DEBT SERVICE</b>							
8002	Lease Payment	3,289	1,653	336	0	0	0
	<b>TOTAL DEBT SERVICE</b>	<b>3,289</b>	<b>1,653</b>	<b>336</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SEWER UTILITY - MAINTENANCE/OPERATIONS (continued)**

**20403400**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>TRANSFERS OUT</b>							
8200	Operating Transfer to Other Funds	700,000	0	21,983	0	0	0
8220	Transfer Out - Insurance Reserve	0	25,800	44,740	3,818	3,818	16,106
	<b>TOTAL TRANSFERS OUT</b>	<b>700,000</b>	<b>25,800</b>	<b>66,723</b>	<b>3,818</b>	<b>3,818</b>	<b>16,106</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,990,670</b>	<b>1,207,527</b>	<b>1,189,968</b>	<b>1,733,316</b>	<b>1,387,920</b>	<b>1,647,197</b>

**SEWER UTILITY- W.W.T.P.**

**20403410**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	392,327	441,411	447,735	527,515	397,298	665,205
5005	Salaries / Part-time	8,978	691	0	42,310	7,619	14,547
5100	Salaries / Overtime	17,765	18,338	27,622	14,000	189,785	100,000
5105	Salaries - Leave Payout	15,531	1,036	15,133	1,252	22,414	1,354
5110	Salaries / Uniform Pay	1,482	2,150	2,150	2,150	2,450	3,400
5200	Salaries - Auto and Expense Allowance	445	510	510	510	510	510
5300	Public Employees Retirement System	89,483	104,894	116,527	144,637	104,550	148,222
5302	Long Term Disability Insurance	1,342	1,567	1,627	1,855	1,455	2,347
5303	Life Insurance Premiums	437	447	428	482	350	685
5304	Worker's Compensation Insurance	33,584	37,673	40,334	49,157	53,918	69,050
5305	Medicare Tax - Employer's Share	7,035	6,947	7,475	8,934	9,271	11,841
5308	Deferred Compensation / Full-time	16,202	18,037	18,590	21,187	15,882	26,927
5309	Unemployment Insurance	3,044	2,864	1,950	2,463	1,910	3,224
5310	Section 125 Benefit Allow.	120,458	154,541	127,966	133,835	94,995	262,099
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>708,113</b>	<b>791,106</b>	<b>808,048</b>	<b>950,286</b>	<b>902,406</b>	<b>1,309,956</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	445,345	626,395	655,589	600,000	627,046	640,000
6402	Telephone and Fax Charges	8,416	8,818	8,452	10,000	8,719	10,000
6412	Advertising - Other	252	0	2,277	1,000	2,418	2,500
6416	Office Supplies - Expendable	1,674	1,440	1,334	2,000	1,043	2,480
6417	Computer Software	0	0	1,093	3,944	7,888	0
6420	Mileage Reimbursements	177	221	500	200	1,892	1,750
6425	Vehicle Fuel, Supplies & Maintenance	29,718	16,654	10,485	30,000	9,979	30,000
6440	Contracted Services	135,340	168,766	139,437	270,766	122,992	298,536
6515	Taxes and Assessments	35,891	38,453	34,833	46,085	35,558	48,500
6532	Other Supplies	9,924	9,554	8,575	14,000	339,000	369,000
6532	Building Supplies, Keys, Repairs	3,372	2,548	8,575	10,000	0	0
6532	Other Maintenance Supplies	148,810	269,613	8,575	315,000	0	0
6560	Liability / Property Insurance	142,108	155,535	165,016	238,063	198,782	238,063
6562	Retiree Insurance Premiums	0	0	0	0	0	0
6580	OPEB Obligation Expense	(8,878)	0	(511)	0	0	0
6530	Conference, Training, Education	6,523	7,452	4,981	6,000	14,782	12,500
6600	Depreciation / Replacement	18,469	17,578	17,959	0	0	0
6605	Loss on Disposal of Capital Asset	30,512	0	0	0	0	0
6900	Interfund Charges - Fac.Maint.	82,807	32,601	144,128	187,938	187,938	173,389
6902	Interfund Charges - Central Supply	1,409	2,012	1,796	2,000	2,000	2,000
6904	Interfund Charges - Admin. Overhead	190,224	212,471	273,763	323,186	323,186	323,186
6908	Interfund Charges - Vehicle Repairs	80,777	86,513	84,820	95,809	95,809	109,079
6907	Interfund Charges - Replace Vehicles	19,443	76,233	77,533	60,804	60,804	81,583
6918	Interfund Charges-Computer Maint.	10,168	16,285	17,825	30,470	30,470	30,470
6920	Interfund Charges-Computer Rplcmt	6,103	0	4,529	4,529	4,529	4,529
6923	Interfund Charges- Software	0	0	0	3,944	16,259	8,736
8220	Transfer Out - Insurance Reserve	0	24,466	42,426	3,620	3,620	15,273
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,398,584</b>	<b>1,773,608</b>	<b>1,668,283</b>	<b>2,259,359</b>	<b>2,094,713</b>	<b>2,401,574</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,106,697</b>	<b>2,564,714</b>	<b>2,476,331</b>	<b>3,209,644</b>	<b>2,997,119</b>	<b>3,711,529</b>

**SEWER UTILITY- CAPITAL OUTLAY**  
**20403420**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>MAINTENANCE AND OPERATIONS</b>							
6600	Depreciation / Replacement	2,203,894	2,203,723	2,201,884	0	0	0
6904	Interfund Charge Admin Overhead	54,602	2,364	0	0	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>2,258,496</b>	<b>2,206,087</b>	<b>2,201,884</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
7050	Sewer Mains Bid Package 2	4,168	57,373	538,093	0	911,621	0
	Replace Mains - 21 Locations	0	0	0	0	0	0
7050	Replace Mains - Ongoing - Misc.	0	0	0	0	0	0
7050	Replace Main - 9th St, Alley to Gateway	0	14,440	0	0	0	0
7050	Replace Main - 4th St, "I" St to Pine	0	0	0	0	0	0
7050	Replace Sewer Main - Sherwood Way - SS-2	0	0	0	0	495,000	0
7050	Replace Sewer Main - Wessmith Way - SS-1	0	0	0	3,000	24,400	0
7050	Replace Manhole Covers - 14 Locations (S-07)	0	0	0	0	0	0
7050	Sewer Mains, Replace/Repair, S-6	0	0	0	0	189,000	0
7050	9th St Sewer Main-Alley to Gateway, S-03	0	0	14,440	0	11,662	0
7050	Manhole Covers S-11	0	0	0	0	74,800	75,000
7050	WWTP Groundwater Extraction Program	0	0	0	0	21,000	0
7050	Schnoor Ave. Trunk Sewer & Pum Station R-12 (S-5)	0	0	0	0	0	0
	WWTP Headworks Screen	0	0	0	0	0	0
7050	Road 28 Sewer Reimbursement	0	0	0	0	0	0
7050	Sewer System Assessment & Rehab Study	0	0	0	218,000	353,000	27,000
	Sewer Video Inspection & Testing	0	0	0	0	613,000	656,000
7030	Fairgrounds Liftstation SS-6	0	0	0	0	0	22,000
	Sewer Mains, Package 2	0	0	0	0	0	0
7050	Parkwood & Parksdale Utility Study, U-1	0	0	0	0	232,680	0
7050	Schnoor Ave. Trunk Sewer System, S-12	0	0	0	0	649,702	535,000
7030	Fair Grounds Lift Station Upgrade	0	0	0	0	0	45,500
7000	New Software for WWTP	0	0	44,270	0	0	30,000
7050	WWTP 17/18 Essential Repairs	0	0	0	0	0	4,002,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>4,168</b>	<b>71,813</b>	<b>582,363</b>	<b>221,000</b>	<b>3,575,865</b>	<b>5,392,500</b>
<b>TOTAL EXPENDITURES</b>		<b>2,262,664</b>	<b>2,277,900</b>	<b>2,784,247</b>	<b>221,000</b>	<b>3,575,865</b>	<b>5,392,500</b>

**W.W.T.P. BOND ADMINISTRATION**  
**20403430**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	0	(2)	(449)	(1,000)	(1,000)	(1,000)
4355	Transfer-in from Fund 409	0	(550,000)	(225,000)	(225,000)	(225,000)	(225,000)
4853	Proceeds from Bond Premium	0	0	0	0	0	0
<b>TOTAL REVENUE</b>		<b>0</b>	<b>(550,002)</b>	<b>(225,449)</b>	<b>(226,000)</b>	<b>(226,000)</b>	<b>(226,000)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6601	Amortization Expense	(18,783)	(18,783)	(9,416)	22,618	22,618	0
6448	Bond 2006-Trustee Fees	2,194	4,891	5,619	5,500	29,293	22,909
6449	Bond Cost of Issuance Fees	0	0	3,000	0	0	0
6448	Loan Fees-IBank loan	2,194	25,486	0	23,793	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>(14,395)</b>	<b>11,594</b>	<b>(797)</b>	<b>51,911</b>	<b>51,911</b>	<b>22,909</b>
<b>DEBT SERVICE</b>							
8000	Interest Expense-2006/2015 Bond**	256,381	1,329,277	603,124	1,037,850	1,272,137	1,001,960
8001	Principal Payment-2006/2015 Bond**	0	0	0	970,000	1,264,860	1,005,000
8000	Interest Expense-IBank loan	0	248,038	0	234,287	234,287	225,278
8001	Principal Repayment-IBank loan	0	0	0	294,860	294,860	303,735
<b>TOTAL DEBT SERVICE</b>		<b>256,381</b>	<b>1,577,315</b>	<b>603,124</b>	<b>2,536,997</b>	<b>3,066,144</b>	<b>2,535,973</b>
<b>TOTAL EXPENDITURES</b>		<b>241,986</b>	<b>1,588,909</b>	<b>602,327</b>	<b>2,588,908</b>	<b>3,118,055</b>	<b>2,558,882</b>

\*\* Effective FY: 16-17 2006 Bond is being replaced by 2015 Bond

**SEWER RATE STABILIZATION FUND  
20410000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	0	0	0	0	0	0
4355	Transfer-in from Fund 20400	0	(700,000)	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(700,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
8200	Transfer-Out to Fund 20400		510,000	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>510,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>510,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**BEVERAGE CONTAINER RECYCLING  
47603640**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4434	Beverage Recycling Grant-State	(15,715)	(59,992)	(37,562)	(16,500)	(16,500)	(16,500)
	<b>TOTAL REVENUE</b>	<b>(15,715)</b>	<b>(59,992)</b>	<b>(37,562)</b>	<b>(16,500)</b>	<b>(16,500)</b>	<b>(16,500)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6412	Advertising - Other	2,029	1,763	0	15,000	13,600	15,000
6416	Office Supplies - Expendable	0	0	0	800	0	800
6418	Postage - Other Mailing Costs	0	0	0	700	0	700
6440	Contracted Services	5,000	0	0	0	0	0
6530	Conference/Training/Ed	0	0	0	0	2,986	0
6561	Designated for Beverage Recycling	8,685	(58,229)	37,562	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>15,714</b>	<b>(56,466)</b>	<b>37,562</b>	<b>16,500</b>	<b>16,586</b>	<b>16,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>15,714</b>	<b>(56,466)</b>	<b>37,562</b>	<b>16,500</b>	<b>16,586</b>	<b>16,500</b>

**USED OIL RECYCLING  
47603650**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
6440	Used Oil Recycling Grant-State	(18,576)	(15,665)	(13,203)	(17,928)	(17,928)	(17,928)
	<b>TOTAL REVENUE</b>	<b>(18,576)</b>	<b>(15,665)</b>	<b>(13,203)</b>	<b>(17,928)</b>	<b>(17,928)</b>	<b>(17,928)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6412	Advertising - Other	10,482	7,806	9,864	15,878	12,330	15,878
6416	Office Supplies - Expendable	150	0	0	250	0	250
6418	Postage - Other Mailing Costs	0	0	0	300	0	300
6440	Contracted Services	7,194	6,000	3,339	0	0	0
6530	Conference, Training, Education	750	1,858	0	1,500	1,659	1,500
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>18,576</b>	<b>15,664</b>	<b>13,203</b>	<b>17,928</b>	<b>13,989</b>	<b>17,928</b>
	<b>TOTAL EXPENDITURES</b>	<b>18,576</b>	<b>15,664</b>	<b>13,203</b>	<b>17,928</b>	<b>13,989</b>	<b>17,928</b>

**SOLID WASTE RECYCLING**  
**47603620**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-in From Dept 507 Solid Waste	(61,000)	(46,194)	(54,919)	(64,720)	(64,720)	(72,471) ▼
4659	Refunds and Reimbursements	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(61,000)</b>	<b>(46,194)</b>	<b>(54,919)</b>	<b>(64,720)</b>	<b>(64,720)</b>	<b>(72,471)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	(310)	11,614	10,960	0	12,562	0 ▼
5100	Salaries/ Overtime	0	0	0	0	0	0
5105	Salaries - Leave Payout	0	903	1,113	0	0	0
5110	Salaries / Uniform Pay	300	0	0	0	0	0
5200	Salaries - Auto and Expense Allowance	0	330	0	0	0	0
5300	Public Employees Retirement System	496	1,641	2,188	0	2,401	0
5302	Long Term Disability Insurance	22	17	17	0	18	0
5303	Life Insurance Premiums	9	5	5	0	6	0
5304	Worker's Compensation Insurance	19	843	760	0	943	0
5305	Medicare Tax - Employer's Share	0	166	125	0	161	0
5308	Deferred Compensation / Full-time	95	0	0	0	0	0
5309	Unemployment Insurance	0	11	11	0	9	0
5310	Section 125 Benefit Allow.	1,480	1,011	2,862	0	883	0
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>2,111</b>	<b>16,541</b>	<b>18,042</b>	<b>0</b>	<b>16,982</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6418	Postage - Other Mailing Charges	1,624	48	12	1,000	100	500
6402	Telephone and Fax Charges	2,372	2,083	3,669	2,300	3,196	3,300
6412	Advertising - Other	620	0	1,306	2,000	713	2,000
6415	Publications and Subscriptions	265	0	0	500	0	0
6416	Office Supplies - Expendable	734	352	518	500	698	500
6440	Contracted Services	21,239	18,540	20,320	28,025	22,081	34,625
6532	Other Maint Supplies	3,032	335	459	1,000	986	1,000
6560	Liability / Property Insurance	4,121	4,729	5,017	7,238	6,044	7,238
6530	Conference, Training, Education	0	0	0	1,500	0	2,500
6903	Interfund charge Cost Distribution	4,800	4,800	4,800	5,040	5,040	5,191 ▼
6904	Interfund Charges - Admin. Overhead	14,796	11,785	9,681	15,617	15,617	15,617
6918	Interfund Charges-Computer Maint.	0	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>53,603</b>	<b>42,672</b>	<b>45,783</b>	<b>64,720</b>	<b>54,476</b>	<b>72,471</b>
	<b>TOTAL EXPENDITURES</b>	<b>55,714</b>	<b>59,213</b>	<b>63,824</b>	<b>64,720</b>	<b>71,458</b>	<b>72,471</b>

**TIRE CLEAN UP**  
**47603730**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4434	Waste Tire Clean-up Grant	0	(81,394)	(120,183)	(122,183)	(149,499)	(122,183)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(81,394)</b>	<b>(120,183)</b>	<b>(122,183)</b>	<b>(149,499)</b>	<b>(122,183)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	0	37,221	40,387	51,956	44,286	53,156
5100	Salaries/ Overtime	0	1,052	829	1,000	1,361	1,000
5105	Salaries - Leave Payout	0	2	0	65	304	0
5110	Salaries / Uniform Pay	0	150	0	313	312	313
5300	Public Employees Retirement System	0	5,241	5,519	12,543	7,093	11,958
5302	Long Term Disability Insurance	0	129	163	187	177	191
5303	Life Insurance Premiums	0	55	65	66	66	66
5304	Worker's Compensation Insurance	0	3,169	3,544	4,469	4,266	4,802
5305	Medicare Tax - Employer's Share	0	607	663	818	750	833
5308	Deferred Compensation / Full-time	0	1,570	1,767	2,182	1,966	2,233
5309	Unemployment Insurance	0	296	314	309	357	273
5310	Section 125 Benefit Allow.	0	16,830	19,524	18,424	17,632	22,569
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>0</b>	<b>66,322</b>	<b>72,775</b>	<b>92,331</b>	<b>78,570</b>	<b>97,394</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6425	Vehicle Fuel, Supplies & Maintenance	0	0	0	3,000	0	3,000
6440	Contracted Services	0	10,896	15,600	26,000	1,365	26,000
6532	Other Supplies	0	0	0	400	0	400
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>10,896</b>	<b>15,600</b>	<b>29,400</b>	<b>1,365</b>	<b>29,400</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>77,218</b>	<b>88,375</b>	<b>121,731</b>	<b>79,935</b>	<b>126,794</b>

**FINANCE UTILITY BILLING - SOLID WASTE**

**47601235**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	0	0	0	124,016	111,864	128,752
5005	Salaries / Part-time	0	0	0	12,864	17,680	16,784
5100	Salaries / Overtime	0	0	0	0	1,306	0
5105	Salaries - Leave Payout	0	0	0	774	578	797
5110	Salaries / Uniform Pay	0	0	0	0	125	0
5200	Salaries - Auto and Expense Allowance	0	0	0	113	136	113
5300	Public Employees Retirement System	0	0	0	30,258	30,188	28,060
5302	Long Term Disability Insurance	0	0	0	435	390	451
5303	Life Insurance Premiums	0	0	0	141	114	140
5304	Worker's Compensation Insurance	0	0	0	11,483	11,488	12,832
5305	Medicare Tax - Employer's Share	0	0	0	2,073	1,988	2,204
5307	Deferred Compensation / Part-time	0	0	0	482	596	629
5308	Deferred Compensation / Full-time	0	0	0	4,737	4,190	4,924
5309	Unemployment Insurance	0	0	0	875	930	819
5310	Section 125 Benefit Allow.	0	0	0	58,185	44,146	51,135
<b>TOTAL SALARIES AND BENEFITS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>246,436</b>	<b>225,717</b>	<b>247,638</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone & Fax Charges	0	0	0	1,500	1,500	1,500
6411	Advertising & Publication	0	0	0	0	200	200
6416	Office Supplies	0	0	0	4,375	2,250	4,000
6418	Postage	0	0	0	17,750	22,000	22,500
6425	Vehicle Fuel, Supplies & Maintenance	0	0	0	1,500	1,325	1,625
6440	Contracted Services	0	0	0	23,205	22,000	23,750
6451	Bank Service Charges	0	0	0	600	12,750	13,000
6580	OPEB Expense	0	0	0	825	825	825
6530	Conference, Training, Education	0	0	0	250	150	250
6902	Interfund Charges Central Supply	0	0	0	0	75	75
6904	Interfund Charges Admin Overhead	0	0	0	13,178	13,178	13,178
6908	Interfund Charges Vehicle Repairs	0	0	0	2,774	2,774	3,129
6907	Interfund Charges Vehicle Replacements	0	0	0	0	0	1,237
6918	Interfund Charges - Computer Maint.	0	0	0	13,177	13,177	13,177
6923	Interfund Charges- Software	0	0	0	0	0	4,732
6920	Interfund Charges-Computer Replacement	0	0	0	1,198	1,198	1,198
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>80,331</b>	<b>93,401</b>	<b>104,375</b>
<b>CAPITAL OUTLAY</b>							
7000	Computer Equipment	0	0	0	0	0	0
	Lease Payment	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>328,016</b>	<b>320,368</b>	<b>353,263</b>

**HAZARDOUS WASTE DISPOSAL ACTIVITY**

**47603610**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>FUND: 47400</b>							
<b>Dept 506: Hazardous Waste Disposal Activity</b>							
<b>REVENUE</b>							
4355	Transfer-in From Dept 507 Solid Waste	(9,000)	(2,581)	(2,582)	(2,676)	(2,676)	(2,676)
<b>TOTAL REVENUE</b>		<b>(9,000)</b>	<b>(2,581)</b>	<b>(2,582)</b>	<b>(2,676)</b>	<b>(2,676)</b>	<b>(2,676)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6412	Advertising - Other	0	0	0	2,500	0	2,500
6904	Interfund Charges - Admin. Overhead	6,099	82	198	176	176	176
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>6,099</b>	<b>82</b>	<b>198</b>	<b>2,676</b>	<b>176</b>	<b>2,676</b>
<b>TOTAL EXPENDITURES</b>		<b>6,099</b>	<b>82</b>	<b>198</b>	<b>2,676</b>	<b>176</b>	<b>2,676</b>



**MUNICIPAL DISPOSAL ACTIVITIES**

**47603600**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	(2,115)	(47,755)	(36,812)	(2,000)	(19,672)	(18,000)
4208	Late Payment/Other Penalty	(106,275)	(105,990)	(103,606)	(110,000)	(93,485)	(90,000)
4209	Disposal Collection Fees	(5,011,474)	(5,115,009)	(5,126,994)	(5,100,000)	(5,144,805)	(5,144,805)
4659	Refunds and Reimbursements	(488)	0	0	(5,000)	0	0
4682	Collection Recovery	(5,585)	(4,982)	(2,771)	(3,000)	(2,934)	(2,000)
	<b>TOTAL REVENUE</b>	<b>(5,125,937)</b>	<b>(5,273,736)</b>	<b>(5,270,184)</b>	<b>(5,220,000)</b>	<b>(5,260,896)</b>	<b>(5,254,805)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	154,170	127,792	150,304	180,378	159,201	185,040
5005	Salaries / Part-time	0	0	0	11,185	11,604	29,093
5100	Overtime	418	196	451	1,000	725	1,000
5105	Salaries - Leave Payout	2,596	2,788	3,530	6,124	4,232	5,111
5110	Salaries / Uniform Pay	0	250	250	250	250	250
5200	Salaries - Auto and Expense Allowance	1,131	1,239	1,238	1,239	1,239	1,239
5300	Public Employees Retirement System	31,059	28,586	32,506	45,396	37,712	44,830
5302	Long-term Disability Insurance	503	456	483	576	536	585
5303	Life Insurance Premiums	131	108	114	160	114	160
5304	Worker's Compensation Insurance	11,637	10,086	11,911	16,175	14,544	18,990
5305	Medicare Tax - Employer's Share	2,436	1,915	2,170	3,039	2,547	3,368
5307	Deferred Compensation/Part-time	0	0	0	419	451	1,091
5308	Deferred Compensation/Full-time	5,106	4,209	4,494	5,388	4,844	5,499
5309	Unemployment Insurance	1,071	692	601	891	889	996
5310	Section 125 Benefit Allow.	27,259	24,916	23,660	26,766	21,747	28,445
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>237,517</b>	<b>203,233</b>	<b>231,713</b>	<b>298,986</b>	<b>260,635</b>	<b>325,696</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas & Electric Utilities	4,428	9,012	8,733	9,000	10,653	11,000
6416	Office Supplies	1,538	106	5,247	750	1,591	500
6451	Bank Service Charges	1,664	(11)	0	0	0	0
7025	Software Costs	0	0	365	1,315	0	0
6418	Postage / Other Mailing Costs	500	0	0	0	0	0
6425	Vehicle Fuel, Supplies & Maintenance	0	0	1,815	2,500	2,898	2,500
6440	Contracted Services	3,458,851	3,350,151	3,533,317	3,608,595	3,612,002	3,699,473
6532	Maintenance/Other Supplies	0	0	0	0	0	600
6560	Liability / Property Insurance	4,121	4,729	5,017	7,238	6,044	7,238
6562	Retiree Insurance premium	0	0	0	905	905	932
6580	OPEB Obligation Expense	8,705	19,416	8,733	315	315	324
6600	Depreciation / Replacement	7,836	7,836	6,189	0	0	0
6704	Intergovernmental Charge - Landfill Fee	0	0	0	0	0	0
6900	Interfund Charges - Fac.Maint.	40,396	15,423	68,185	88,911	88,911	23,916
6902	Interfund Charges - Central Supply	277	349	270	1,000	400	400
6903	Interfund Charges - Cost Distribution	4,000	4,000	4,000	4,200	4,200	4,326
6904	Interfund Charges - Admin. Overhead	181,871	148,127	318,749	288,489	288,489	288,489
6908	Interfund Charges - Vehicle Repairs	4,905	5,187	5,158	5,936	5,936	6,696
6907	Interfund Charges - Vehicle Replacement	0	6,133	6,600	5,138	5,138	5,050
6909	Interfund Charges - Route & Roll-Off Fees	75,000	100,000	100,000	105,000	105,000	108,150
6918	Interfund Charges-Computer Maint.	5,797	8,252	5,941	10,071	10,071	10,071
6920	Interfund Charges - Computer Rplcmt	13,514	0	1,186	1,186	1,186	1,186
6923	Interfund Charges- Software	0	0	0	1,315	5,442	2,912
6412	Advertising - Curbside Event	3,000	6,343	4,808	6,500	5,036	6,500
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>3,816,403</b>	<b>3,685,053</b>	<b>4,084,315</b>	<b>4,148,364</b>	<b>4,154,216</b>	<b>4,180,263</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7000	Recycling Containers	149,895	91,683	149,866	150,000	145,994	150,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>149,895</b>	<b>91,683</b>	<b>149,866</b>	<b>150,000</b>	<b>145,994</b>	<b>150,000</b>

**MUNICIPAL DISPOSAL ACTIVITIES (continued)**

**47603600**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>TRANSFERS OUT</b>							
8200	Operating Transfer to Other Funds	492,321	677,193	740,198	414,000	478,720	562,500
8200	Interfund Transfer / Hazardous Waste	9,000	2,581	0	2,676	2,676	2,676
8200	Interfund Transfer / Recycling Set-aside	61,000	46,194	0	64,720	0	72,471
8220	Transfer Out - Insurance Reserve	0	7,556	13,102	1,118	1,118	4,717
<b>TOTAL TRANSFERS OUT</b>		<b>562,321</b>	<b>733,524</b>	<b>753,300</b>	<b>482,514</b>	<b>482,514</b>	<b>642,364</b>
<hr/>							
<b>TOTAL EXPENDITURES</b>		<b>4,766,136</b>	<b>4,713,493</b>	<b>5,219,194</b>	<b>5,079,864</b>	<b>5,043,359</b>	<b>5,298,324</b>

**STREET CLEANING**

**47603630**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4208	Late Payment/Other Penalty	(10,251)	(10,158)	(9,237)	(10,000)	(8,347)	(10,000)
4256	Street Sweeping Fees	(382,209)	(385,300)	(387,513)	(395,000)	(393,824)	(393,824)
4671	Sale of Real and Personal Prop	0	0	0	0	(17,600)	0
4682	Collection Recovery	(276)	(374)	(357)	(200)	(141)	(200)
<b>TOTAL REVENUE</b>		<b>(392,736)</b>	<b>(395,832)</b>	<b>(397,107)</b>	<b>(405,200)</b>	<b>(419,912)</b>	<b>(404,024)</b>
<hr/>							
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	0	150,273	212,429	117,885	215,796	218,535
5005	Salaries / Part-time	0	0	2,865	9,341	7,112	14,976
5100	Overtime	0	3,250	12,683	3,250	15,703	5,250
5105	Salaries - Leave Payout	0	6,727	5,077	1,252	1,816	1,354
5110	Salaries / Uniform Pay	0	925	750	588	1,100	1,100
5200	Salaries - Auto and Expense Allowance	0	510	510	510	510	510
5300	Public Employees Retirement System	0	37,041	61,386	30,494	66,581	58,197
5302	Long-term Disability Insurance	0	538	710	416	780	775
5303	Life Insurance Premiums	0	202	243	131	252	240
5304	Worker's Compensation Insurance	0	12,605	19,219	10,211	20,891	21,149
5305	Medicare Tax - Employer's Share	0	2,424	3,554	1,917	3,652	3,700
5307	Deferred Compensation/Part-time	0	0	110	0	432	562
5308	Deferred Compensation/Full-time	0	5,169	7,964	4,402	8,118	8,587
5309	Unemployment Insurance	0	1,013	1,255	583	1,278	1,176
5310	Section 125 Benefit Allow.	0	45,975	73,392	27,930	75,228	76,417
<b>TOTAL SALARIES AND BENEFITS</b>		<b>0</b>	<b>266,652</b>	<b>402,147</b>	<b>208,910</b>	<b>419,249</b>	<b>412,527</b>
<hr/>							
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	0	4	3	150	3	150
6412	Advertising	0	703	0	4,000	0	2,000
6425	Vehicle Fuel, Supplies & Maintenance	0	27,018	27,004	35,000	30,809	35,000
6532	Other Maintenance Supplies	0	10,918	10,780	14,000	10,281	14,000
6560	Liability/Property Insurance	0	2,627	2,787	4,021	3,358	4,021
6900	Interfund Charges - Fac. Maint.	0	9,210	3,732	3,732	3,732	0
6902	Interfund Charges-Central Supply	0	260	252	1,000	250	1,000
6908	Interfund Charges-Vehicle Repairs	0	65,561	71,882	82,727	82,727	94,016
6907	Interfund Charges -Replacement Vehicles	0	65,733	80,967	90,133	90,133	91,404
8220	Transfer Out - Insurance Reserve	0	10,100	17,514	1,495	1,495	6,305
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>0</b>	<b>192,134</b>	<b>214,922</b>	<b>236,258</b>	<b>222,787</b>	<b>247,897</b>
<hr/>							
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>458,786</b>	<b>617,069</b>	<b>445,168</b>	<b>642,036</b>	<b>660,423</b>

Note: The budget above was moved from Fund 10200, Department 338 in fiscal year 2014/2015.

**WATER UTILITY - BILLING/COLLECTIONS**  
**20300000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>UNDESIGNATED REVENUE</b>							
4162	Interest Income	(405)	(93,589)	(83,557)	(6,000)	(54,491)	(40,000)
4205	Capital Development Charge	0	(751)	(439)	0	(787)	0
4206	Construction Usage Fees	(7,784)	(7,645)	(5,620)	(6,000)	(5,773)	(6,000)
4208	Late Payment/Other Penalty	(105,436)	(101,942)	(118,204)	(105,000)	(153,916)	(105,000)
4215	Infrastructure Cost Payback	(8,200)	(5,649)	0	(2,000)	(10,989)	(5,000)
4220	Meter Amortization	(4,664)	(6,035)	(6,282)	(5,000)	(8,106)	(9,000)
4221	Meter Setup / Relocation Fee	(1,587)	(2,104)	(2,442)	(1,500)	(2,862)	(2,000)
4224	Water Patrol Fines	(2,078)	(23,575)	(67,344)	(25,000)	(68,100)	(25,000)
4229	User Charges	(5,528,460)	(5,384,900)	(7,023,855)	(8,900,000)	(9,167,830)	(10,634,682)
4246	Water Permits and Fees	(1,265)	(1,225)	(1,611)	(1,500)	(2,232)	(1,500)
4320	Capital Contribution	(43,067)	(26,269)	(46,725)	0	0	0
4346	Interfund Charges - Cost Distribution	(4,000)	(4,000)	(4,000)	(4,000)	(4,200)	(4,326)
4355	Transfer In from Rate Stabilization Fund	0	0	0	0	0	0
4659	Refunds and Reimbursements	(10,047)	(10,944)	(13,630)	(10,000)	(7,586)	(5,000)
4671	Sale of Real and Personal Property	0	(1,952)	(4,250)	0	(6,187)	0
4682	Collection Recovery	(4)	(2,853)	(2,563)	(1,500)	(3,725)	(2,000)
4751	Realized Gain/<Loss> on Sale of Invest.	105	0	0	0	0	0
4202	Application Fee	(39,620)	(38,977)	(37,429)	(40,000)	(37,459)	(35,000)
<b>TOTAL UNDESIGNATED REVENUE</b>		<b>(5,756,512)</b>	<b>(5,712,410)</b>	<b>(7,417,952)</b>	<b>(9,107,500)</b>	<b>(9,534,241)</b>	<b>(10,874,508)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6904	Interfund Charges - Admin. Overhead	50,267	51,775	55,769	0	0	0
8200	Operating Transfer to other funds	466,023	594,385	670,397	0	0	0
8200	Operating Transfer to Rate Stabilization Fund	0	0	0	0	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>516,290</b>	<b>646,160</b>	<b>726,166</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>516,290</b>	<b>646,160</b>	<b>726,166</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FINANCE UTILITY BILLING - WATER**

**20301220**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	0	0	0	248,031	223,728	257,503
5005	Salaries / Part-time	0	0	0	25,727	35,360	33,567
5100	Salaries / Overtime	0	0	0	0	2,611	0
5105	Salaries - Leave Payout	0	0	0	1,548	0	1,594
5110	Salaries / Uniform Pay	0	0	0	0	0	0
5200	Salaries - Auto and Expense Allowance	0	0	0	225	309	225
5300	Public Employees Retirement System	0	0	0	60,516	60,376	56,120
5302	Long Term Disability Insurance	0	0	0	870	882	902
5303	Life Insurance Premiums	0	0	0	282	258	279
5304	Worker's Compensation Insurance	0	0	0	22,966	22,976	25,664
5305	Medicare Tax - Employer's Share	0	0	0	4,147	3,976	4,408
5307	Deferred Compensation / Part-time	0	0	0	965	1,191	1,259
5308	Deferred Compensation / Full-time	0	0	0	9,475	8,380	9,848
5309	Unemployment Insurance	0	0	0	1,749	1,859	1,638
5310	Section 125 Benefit Allow.	0	0	0	116,370	99,795	102,269
<b>TOTAL SALARIES AND BENEFITS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>492,871</b>	<b>461,700</b>	<b>495,276</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone & Fax Charges	0	0	0	3,000	3,000	3,000
6411	Advertising/Bids and Notices	0	0	0	0	400	400
6415	Subscriptions	0	0	0	0	0	0
6416	Office Supplies	0	0	0	8,750	4,500	8,000
7025	Software	0	0	0	0	0	0
6418	Postage	0	0	0	35,500	44,000	45,000
6425	Vehicle Fuel, Supplies & Maintenance	0	0	0	3,000	2,650	3,250
6440	Contracted Services	0	0	0	46,410	44,000	47,500
6450	Bad Debt Expense	0	0	0	0	0	0
6451	Bank Service Charges	0	0	0	1,200	25,500	26,000
6530	Conference, Training, Education	0	0	0	500	300	500
6580	OPEB Expense	0	0	0	1,650	1,650	1,650
6900	Interfund Charge Fac. Maint.	0	0	0	0	0	0
6902	Interfund Charges Central Supply	0	0	0	0	150	150
6903	Interfund Charges - Cost Distribution	0	0	0	0	0	0
6904	Interfund Charges Admin Overhead	0	0	0	26,356	26,356	26,356
6907	Interfund Charges Vehicle Replacements	0	0	0	0	0	2,473
6908	Interfund Charges Vehicle Repairs	0	0	0	5,548	5,548	6,258
6918	Interfund Charges - Computer Maint.	0	0	0	26,354	26,354	26,354
6920	Interfund Charges-Computer Replacement	0	0	0	2,395	2,396	2,395
6923	Interfund Charges- Software	0	0	0	0	0	9,464
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>160,662</b>	<b>186,803</b>	<b>208,749</b>
<b>CAPITAL OUTLAY</b>							
7000	Office Furniture	0	0	0	500	0	500
8000	Interest Expense	0	0	0	2,000	0	2,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>656,033</b>	<b>648,503</b>	<b>706,526</b>

**WATER UTILITY - MAINTENANCE AND OPERATIONS**  
**20303800**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	390,979	438,268	512,527	774,639	659,615	772,596
5005	Salaries / Part-time	0	18,496	22,189	19,022	9,900	19,054
5100	Salaries / Overtime	22,695	30,871	38,274	18,100	37,166	18,100
5105	Salaries - Leave Payout	4,775	19,168	13,519	9,339	14,206	9,702
5110	Salaries / Uniform Pay	1,200	1,620	2,050	2,648	2,835	2,673
5200	Salaries - Auto & Expense Allowance	1,130	2,559	1,238	1,239	1,239	1,239
5300	Public Employees Retirement System	82,723	105,519	127,030	197,523	169,835	179,468
5302	Long Term Disability Insurance	1,264	1,519	1,711	2,638	2,336	2,619
5303	Life Insurance Premiums	410	432	465	743	618	749
5304	Worker's Compensation Insurance	31,987	42,037	49,875	68,321	65,336	71,616
5305	Medicare Tax - Employer's Share	6,710	8,218	9,253	12,488	11,599	12,525
5307	Deferred Compensation / Part-time	0	430	512	269	359	540
5308	Deferred Compensation / Full-time	14,731	15,513	17,736	28,765	23,528	28,552
5309	Unemployment Insurance	2,799	3,132	2,690	3,901	3,722	3,201
5310	Section 125 Benefit Allow.	96,893	123,174	140,763	250,492	171,295	218,367
<b>TOTAL SALARIES AND BENEFITS</b>		<b>658,296</b>	<b>810,956</b>	<b>939,833</b>	<b>1,390,125</b>	<b>1,173,590</b>	<b>1,341,000</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	1,259,379	1,241,825	1,064,872	1,400,000	1,329,938	1,360,000
6402	Telephone and Fax Charges	3,487	4,275	4,005	4,000	10,748	7,800
6411	Advertising/Bids and Notices	0	0	0	0	198	0
6412	Advertising - Other	0	569	1,899	1,000	0	1,000
6414	Professional Dues	2,760	3,839	2,503	5,700	2,425	5,700
6415	Publications/Subscriptions	0	0	0	0	0	475
6416	Office Supplies - Expendable	2,277	1,257	1,502	1,500	1,521	1,500
6417	Software Costs	0	0	2,918	10,518	21,036	23,295
6418	Postage / Other Mailing Charges	533	654	693	700	319	700
6420	Mileage Reimbursements	0	0	0	100	0	100
6425	Vehicle Fuel, Supplies & Maintenance	31,560	29,881	24,710	36,500	25,790	36,500
6440	Contracted Services	77,438	127,656	45,820	184,703	152,955	185,003
6515	Taxes and Assessments	12,846	8,468	10,151	16,000	11,352	16,000
6532	Building Supplies, Keys, Repairs	806	2,111	2,654	2,500	133,568	172,500
6532	Other Maintenance Supplies	82,424	233,527	2,654	170,000	0	0
6560	Liability / Property Insurance	70,996	77,768	82,508	119,031	99,391	119,031
6562	Retiree Insurance Premiums	1,777	1,491	1,716	2,625	1,846	2,704
6580	OPEB Obligation Expense	(6,429)	0	2,358	5,714	5,714	5,885
6530	Conference, Training, Education	8,248	5,225	4,377	12,000	9,206	15,000
6555	Water Conservation Program	18,119	9,516	18,764	0	0	0
6600	Depreciation / Replacement	71,149	68,415	70,170	0	0	0
6923	Interfund Charges - Software	0	0	0	10,518	43,333	23,295
6900	Interfund Charges - Fac. Maint	40,396	16,768	74,131	96,665	96,665	125,558
6902	Interfund Charges - Central Supply	11,568	16,040	39,377	20,000	20,000	22,500
6903	Interfund Charges - Cost Distribution	176,097	186,097	201,097	384,917	384,917	384,917
6904	Interfund Charges - GF-Admin. Overhd	194,373	211,822	278,866	324,417	324,417	324,417
6908	Interfund Charges - Vehicle Repairs	51,627	52,894	55,612	71,481	71,481	85,751
6907	Interfund Charges - Replace Vehicles	110,852	90,267	95,733	88,833	88,833	86,667
6918	Interfund Charges-Computer Maint.	11,273	35,067	47,535	80,573	80,573	80,573
6920	Interfund Charges-Computer Rplcmt	9,323	0	9,487	9,487	9,487	9,487
8200	Transfer Out - Water Conservation	0	0	0	60,000	60,000	60,000
8220	Transfer Out - Insurance Reserve	0	28,008	48,570	4,145	4,145	17,485
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>2,242,879</b>	<b>2,453,440</b>	<b>2,194,682</b>	<b>3,123,626</b>	<b>2,989,859</b>	<b>3,173,843</b>
<b>CAPITAL OUTLAY</b>							
7000	Office Furniture	0	895	0	1,250	1,868	0
7000	Computer Equipment and Peripherals	0	348	0	0	0	0
7000	Replacement of Equipment	0	0	0	10,000	0	16,600
7000	Pump Bowls	0	22,500	0	0	0	0
7050	4th St Widening, UPRR to Lake, R-5	48,142	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>48,142</b>	<b>23,743</b>	<b>0</b>	<b>11,250</b>	<b>1,868</b>	<b>16,600</b>
<b>TOTAL EXPENDITURES</b>		<b>2,949,317</b>	<b>3,288,139</b>	<b>3,134,515</b>	<b>4,525,001</b>	<b>4,165,317</b>	<b>4,531,443</b>

**WATER UTILITY- CAPITAL OUTLAY**

**20303830**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>MAINTENANCE AND OPERATIONS</b>							
6600	Depreciation / Replacement	749,561	749,154	775,901	0	0	0
6602	Capitalized Asset Contra Account	(21,550)	(577,528)	(42,285)	0	0	0
6605	Loss on Disposal of Capital Asset	0	0	0	0	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>728,011</b>	<b>171,626</b>	<b>733,616</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
7030	Meter Shop	0	0	0	50,000	0	0
7050	Parkwood & Parksdale Utility, U-1	0	0	48,319	0	72,905	0
7050	Water Tower Recoating	0	0	0	1,500,000	0	0
	Water Feasibility Project & New Water Supply	0	0	0	150,000	0	0
7050	Replace Water Meters	28,829	442,377	2,074	0	0	0
7050	Water Well #37 and #18	21,550	577,528	42,285	0	43,361	0
7050	12-Inch Main - Tulare St, Daulton to Yosemite	0	0	0	0	2,130	0
7050	Aviation Dr/Falcon Dr Water Main	0	0	0	56,000	8,000	0
7050	Ave 17/Sharon Blvd Improvements - Well	0	0	0	2,000,000	0	0
7050	Well #27 Pipeline Outfall Extension - W-17	0	0	0	45,000	0	530,000
7050	Pump Station for tank at Ave 17/Road27-W-PS-1	0	0	0	201,000	0	158,000
7050	Plumas St Pipe-Rotan Ave aprox 330 ft west-W-FF-3	0	0	0	18,000	0	0
7050	Rotan Ave Water Pipe-Howard Rd to Plumas St-W-FF-2	0	0	0	81,000	13,000	0
7050	Olive Avenue Water Pipe - Pine St to Noble St - W-FF-4	0	0	0	135,000	65,500	0
7050	Maple St. Water Pipe - Pine St to Noble St - W-FF-1	0	0	0	157,000	23,000	0
7050	Retrofit of 4 Wells of Variable Frequency Drives	0	0	0	16,000	40,000	0
7050	System Upgrade - River Crossing at Gateway Dr	0	0	0	185,000	10,000	0
7050	Pecan Ave Pipe - 480' west of Monterey to Monterey	0	0	0	17,700	11,000	0
7050	Water Tower Demolition, W-26	0	0	0	35,000	0	265,000
7050	Water Main Upgrades 10th St, W-08	0	0	0	16,000	10,000	0
7050	Water Main Upgrades H St, W-06	0	0	0	10,000	10,000	0
7050	Water System Condition Assess/Rehab	0	0	1,639	300,000	0	250,000
7050	Pecan Ave Water Main, Madera, -750'E	0	0	0	119,700	20,000	0
7050	Sycamore St Water Main - Lake St to Clinton St	0	0	0	75,000	10,000	0
7050	Downtown Valve Replacement	0	0	0	130,000	0	0
7050	Plumas St Water Pipe - Rotan Ave to 330' West	0	0	0	18,000	0	0
7050	Water Storage Tank Installation	0	0	0	290,000	290,000	225,000
7050	Pine-Pecan Median Islands	0	0	0	170,000	0	0
7050	Well 28 Pump Replacement	0	0	0	0	0	500,000
7050	4th St Median, R-56	0	0	54,363	0	100,000	0
	Asset Management Software	0	0	0	0	0	150,000
7050	Lake St Water Main-Ellis to Ave 17	0	0	0	0	0	60,000
7050	Chlorination Well 15	0	0	0	0	0	115,000
7050	Water Meter Programmer (2)	0	0	0	0	0	20,000
7050	Water Meter Test Stand	0	0	0	0	0	50,000
7050	Large Water Meter Replacement (25)	0	0	0	0	0	100,000
7050	Replace Commercial Water Meters-W23	122	27,866	316,632	86,539	0	100,000
7000	Pump Bowls	0	0	0	50,000	0	50,000
7000	3 Cranes for Vehicles	0	0	0	0	0	30,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>50,501</b>	<b>1,047,771</b>	<b>465,310</b>	<b>5,911,939</b>	<b>728,896</b>	<b>2,603,000</b>
<b>TOTAL EXPENDITURES</b>		<b>778,512</b>	<b>1,219,397</b>	<b>1,198,927</b>	<b>5,911,939</b>	<b>728,896</b>	<b>2,603,000</b>

**WATER UTILITY - QUALITY CONTROL**  
**20303810**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	130,666	169,235	148,465	377,483	309,136	410,533
5005	Salaries / Part-time	10,209	44,690	68,558	16,271	40,147	29,093
5100	Salaries / Overtime	4,414	1,610	1,422	9,000	818	9,000
5105	Salaries - Leave Payout	1,007	6,156	1,179	1,252	4,380	1,354
5110	Salaries / Uniform Pay	623	1,000	750	1,625	1,375	2,000
5200	Salaries - Auto and Expense Allowance	445	510	510	510	510	510
5300	Public Employees Retirement System	28,536	41,018	35,971	91,610	79,695	102,352
5302	Long Term Disability Insurance	578	662	602	1,351	1,235	1,466
5303	Life Insurance Premiums	197	226	200	459	359	484
5304	Worker's Compensation Insurance	11,240	17,742	17,955	33,923	31,009	39,732
5305	Medicare Tax - Employer's Share	2,321	3,290	3,177	6,172	5,368	6,881
5307	Deferred Compensation / Part-time	396	1,703	2,603	610	1,527	1,091
5308	Deferred Compensation / Full-time	5,146	6,905	5,281	15,306	12,437	16,651
5309	Unemployment Insurance	1,424	2,480	2,472	2,560	2,996	2,394
5310	Section 125 Benefit Allow.	40,316	78,061	89,737	172,822	96,636	154,053
<b>TOTAL SALARIES AND BENEFITS</b>		<b>237,518</b>	<b>375,288</b>	<b>378,880</b>	<b>730,954</b>	<b>587,628</b>	<b>777,594</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	0	848	736	1,000	727	4,000
6411	Advertising - Bids and Legal Notices	0	0	0	6,000	1,882	6,000
6414	Professional Dues	605	1,120	165	1,000	0	1,000
6416	Office Supplies - Expendable	359	278	569	500	745	1,000
6418	Postage / Other Mailing Charges	2,183	4,869	3,052	3,400	2,871	3,400
6425	Vehicle Fuel, Supplies & Maintenance	4,957	3,316	2,066	10,000	4,609	10,000
6515	Taxes and Assessments	0	0	0	0	0	40,000
6555	Water Conservation Program	0	0	24,195	230,000	200,000	230,000
6440	Contracted Services	58,906	46,519	59,801	369,538	116,389	240,238
6532	Other Maintenance Supplies	31,792	25,290	74,419	50,000	34,550	50,000
6562	Retiree Insurance Premiums	0	0	0	905	905	932
6580	OPEB Obligation Expense	0	0	0	1,557	1,557	1,604
6530	Conference, Training, Education	3,692	1,972	713	4,000	6,227	6,500
6600	Depreciation / Replacement	10,935	10,935	10,935	0	0	0
6900	Interfund Charges - Fac. Maint.	40,396	16,768	74,131	96,665	96,665	83,705
6902	Interfund Charges - Central Supply	3,517	1,238	1,557	3,000	233	4,000
6903	Interfund Charges - Cost Distribution	0	0	0	170,000	170,000	170,000
6904	Interfund Charges - Admin. Overhead	9,085	23,478	41,195	87,026	87,026	87,026
6908	Interfund Charges - Vehicle Repairs	6,939	7,597	7,669	8,826	8,826	9,957
6907	Interfund Charges - Replace Vehicles	4,529	8,000	9,400	8,813	8,813	9,750
6918	Interfund Charges-Computer Maint.	3,682	0	0	0	0	0
6920	Interfund Charges-Computer Rplcmt	1,550	0	0	0	0	0
8220	Transfer Out - Insurance Reserve	0	14,684	25,462	2,173	2,173	9,166
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>183,127</b>	<b>166,912</b>	<b>336,065</b>	<b>1,054,403</b>	<b>744,199</b>	<b>968,278</b>
<b>CAPITAL OUTLAY</b>							
7000	Computers and Peripherals	0	0	0	0	0	0
	New Equipment	0	0	0	50,000	0	0
7000	Replacement of Equipment	0	0	0	65,000	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>115,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>420,645</b>	<b>542,200</b>	<b>714,946</b>	<b>1,900,356</b>	<b>1,331,827</b>	<b>1,745,872</b>

**WATER DEBT SERVICE - REVENUE BONDS**  
**20303840**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	0	0		0		0
4162	Interest Income-2010 bond	(3,834)	(5,234)	(8,245)	(3,000)	(3,000)	(8,000) ▼
4853	Proceeds from Bond Premium	0	0	0	0	0	0
4742	Unrealized Gain <Loss> From Invest.	(1,123)	(3,287)	(3,122)	0	0	0
<b>TOTAL REVENUE</b>		<b>(4,957)</b>	<b>(8,521)</b>	<b>(11,367)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>(8,000)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6448	Bond Trustee Fees	0	0	1,902	1,200	4,900	4,900
6601	Amortization Expense	(1,368)	(1,368)	(1,038)	3,500	3,500	0
8000	Interest Expense	98,035	95,769	62,779	74,740	74,740	72,150
8001	Principal Repayment-2006/2015 bond	0	0	0	70,000	70,000	70,000
6448	Bond Trustee Fees	4,966	5,300	1,902	3,700	0	0
6601	Amortization Expense-2010 bond	5,422	5,422	5,422	15,400	15,400	15,400 ▼
8000	Interest Expense-2010 bond	501,463	496,013	62,779	479,513	479,513	467,513
8001	Principal Repayment-2010 bond	0	0	0	300,000	300,000	315,000
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>608,518</b>	<b>601,136</b>	<b>133,747</b>	<b>948,053</b>	<b>948,053</b>	<b>944,963</b>
<b>TOTAL EXPENDITURES</b>		<b>608,518</b>	<b>601,136</b>	<b>133,747</b>	<b>948,053</b>	<b>948,053</b>	<b>944,963</b>

**DRAINAGE SYSTEM - CAPITAL OUTLAY**  
**45003040**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4320	Capital Contribution	(138,465)	(31,632)	(288,172)	0	0	0
<b>TOTAL REVENUE</b>		<b>(138,465)</b>	<b>(31,632)</b>	<b>(288,172)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6900	Interfund Charges - Fac.Maint.	39,211	15,120	66,846	0	0 ▼	0 ▼
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>39,211</b>	<b>15,120</b>	<b>66,846</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
7050	San Sebastian Basin Overflow Pipeline	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>39,211</b>	<b>15,120</b> ✓	<b>66,846</b>	<b>0</b>	<b>0</b>	<b>0</b>



**DRAINAGE SYSTEM - OPERATIONS**

**45003080**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>UNDESIGNATED REVENUE</b>							
4162	Interest Income	(186)	(4,163)	(3,447)	(250)	(1,614)	0
4208	Late Payment/Other Penalty	(14,183)	(13,745)	(11,897)	(13,000)	(10,903)	(13,000)
4210	Drainage User Fees	(640,024)	(640,477)	(655,243)	(640,000)	(660,577)	(660,000)
4682	Collection Recovery	(477)	(474)	(290)	(250)	(293)	(250)
4346	Storm Drain Basin Maint. - Transfer-in from 20300.713	0	0	0	(170,000)	(170,000)	(170,000)
<b>TOTAL UNDESIGNATED REVENUE</b>		<b>(654,870)</b>	<b>(658,859)</b>	<b>(670,876)</b>	<b>(823,500)</b>	<b>(843,387)</b>	<b>(843,250)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6451	Bank Service Charges	198	(5)	0	200	0	200
6704	Intergovernmental Charges - Property Tax	274	399	0	450	450	464
7025	Software Costs	0	0	365	1,315	2,629	2,912
6900	Interfund Charges - Fac.Maint.	0	15,120	66,846	87,165	87,165	47,831
6904	Interfund Charges - Admin. Overhead	1,481	7,400	3,604	5,987	5,987	5,987
6918	Computer Maintenance	0	0	0	0	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>1,953</b>	<b>22,914</b>	<b>70,815</b>	<b>95,117</b>	<b>96,231</b>	<b>57,394</b>
<b>TRANSFERS OUT</b>							
8200	Operating Transfer to Other Funds	41,000	45,000	45,000	45,000	45,000	45,000
<b>TOTAL TRANSFERS OUT</b>		<b>41,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>TOTAL EXPENDITURES</b>		<b>42,953</b>	<b>67,914</b>	<b>115,815</b>	<b>140,117</b>	<b>141,231</b>	<b>102,394</b>

**DRAINAGE SYSTEM - FLOOD CONTROL**

**45003090**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>SALARIES AND BENEFITS</b>							
5000	Salaries - Full-time	193,668	168,745	207,187	228,259	216,199	236,583
5005	Salaries / Part-time	153	0	0	0	0	0
5100	Salaries / Overtime	8,395	4,244	6,704	7,000	8,450	7,000
5105	Salaries - Leave Payout	5,451	2,793	3,530	4,271	3,664	4,477
5110	Salaries / Uniform Pay	843	1,015	288	1,015	1,015	1,015
5200	Auto and Expense Allowance	1,131	1,239	1,238	1,239	1,239	1,239
5300	Public Employees Retirement System	42,571	41,523	54,698	57,425	66,425	57,160
5302	Long-term Disability Insurance	726	615	657	774	758	798
5303	Life Insurance Premiums	277	216	206	247	232	247
5304	Worker's Compensation Insurance	15,754	13,921	17,563	19,821	19,540	21,566
5305	Medicare Tax - Employer's Share	3,164	2,664	3,178	3,694	3,401	3,790
5308	Deferred Compensation -Full-time	7,318	5,809	6,713	7,927	7,333	8,205
5309	Unemployment Insurance	1,603	1,085	1,024	1,081	936	954
5310	Section 125 Benefit Allow.	73,331	58,090	53,572	65,197	68,158	81,658
<b>TOTAL SALARIES AND BENEFITS</b>		<b>354,385</b>	<b>301,959</b>	<b>356,357</b>	<b>397,951</b>	<b>397,351</b>	<b>424,693</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	43,655	39,254	46,477	43,260	47,517	49,000
6402	Telephone and Fax Charges	0	0	0	0	0	0
6425	Vehicle Fuel, Supplies & Maintenance	13,815	11,823	9,012	16,000	11,427	16,000
6440	Contracted Services	17,327	33,965	653	13,346	18,663	13,346
6515	Taxes and Assessments	18,196	22,121	17,171	24,000	23,148	24,000
6532	Building Supplies, Keys, Repairs	13	851	35,651	36,000	33,141	36,000
6532	Other Maintenance Supplies	23,372	26,114	0	0	0	0
6562	Retiree Insurance Premiums	0	0	0	0	0	0
6580	OPEB Obligation Expense	(4,125)	1,036	2,914	0	0	0
6600	Depreciation / Replacement	0	0	0	0	0	0
6704	Intergovernmental Charge-Landfill Fee	0	0	0	0	0	0
6902	Interfund Charges - Central Supply	2,240	472	0	1,000	1,000	1,000
6908	Interfund Charges - Vehicle Repairs	32,277	36,686	38,634	36,792	36,792	41,503
6907	Interfund Charges - Vehicle Replacement	0	15,633	16,900	11,865	11,865	12,031
8220	Transfer Out - Insurance Reserve	0	15,664	27,163	2,318	2,318	9,779
6904	Interfund Charges - Admin. Overhead	11,872	16,492	27,337	32,805	32,805	32,805
6918	Interfund Charges-Computer Maint.	5,825	2,998	5,942	8,128	8,128	8,128
6920	Interfund Charges-Computer Rplcmt	1,487	0	1,186	1,186	1,186	1,186
6923	Interfund Charges- Software	0	0	0	1,315	5,442	2,912
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>165,954</b>	<b>223,109</b>	<b>229,041</b>	<b>228,014</b>	<b>233,431</b>	<b>247,690</b>
<b>TOTAL EXPENDITURES</b>		<b>520,339</b>	<b>525,068</b>	<b>585,398</b>	<b>625,966</b>	<b>630,783</b>	<b>672,382</b>

**MUNICIPAL AIRPORT OPERATIONS**  
**20503270**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4002	Current Unsecured Property Tax	(61,049)	(70,353)	(58,333)	(80,000)	(71,868)	(70,000)
4150	Administration Building Rental	(16,227)	(15,780)	(15,780)	(18,000)	(15,780)	(18,000)
4151	Agricultural Leases	(196,472)	(169,127)	(161,544)	(170,000)	(174,186)	(170,000)
4152	Airport Land Area Lease	(69,471)	(144,408)	(145,037)	(145,000)	(148,796)	(145,000)
4158	Commercial Operation User Fees	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
4161	F.B.O. Fuel Flowage Fees	(10,611)	(9,207)	(11,238)	(10,000)	(6,195)	(8,000)
4155	Hangar Rentals	(186,146)	(184,949)	(179,471)	(180,000)	(177,333)	(180,000)
4162	Interest Income	(819)	(11,200)	(8,188)	(1,400)	(4,264)	(4,000)
4177	Tiedown Rentals	(6,782)	(6,028)	(2,816)	(5,000)	(2,109)	(2,000)
4240	Utility Reimbursement	(120)	(120)	(120)	(120)	(120)	(120)
4419	California Aid to Airports	0	(20,000)	(20,000)	(10,000)	(10,000)	(10,000)
4657	Miscellaneous Revenue	0	(25)	0	(200)	0	0
4659	Refunds and Reimbursements	0	(16,957)	(17,257)	(25,000)	(18,436)	(20,000)
4671	Sale of Real and Personal Property	0	(1,809)	0	0	0	0
<b>TOTAL REVENUE</b>		<b>(549,197)</b>	<b>(651,463)</b>	<b>(621,284)</b>	<b>(646,220)</b>	<b>(630,587)</b>	<b>(628,620)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	51,049	69,321	77,758	108,012	92,089	107,641
5005	Salaries / Part-time	9,076	859	22,163	7,145	17,490	14,395
5100	Salaries/Overtime	119	125	103	500	88	500
5105	Salaries - Leave Payout	1,007	1,036	1,179	1,252	1,252	1,354
5110	Salaries / Uniform Pay	150	250	250	438	500	500
5200	Salaries - Auto and Expense Allowance	795	510	510	510	510	510
5300	Public Employees Retirement System	10,333	15,358	18,096	27,247	24,982	29,638
5302	Long Term Disability Insurance	191	239	259	381	331	376
5303	Life Insurance Premiums	68	79	82	126	99	134
5304	Worker's Compensation Insurance	4,028	5,624	8,148	9,739	9,641	10,848
5305	Medicare Tax - Employer's Share	938	1,070	1,472	1,771	1,660	1,868
5307	Deferred Compensation / Part-time	340	32	842	268	335	0
5308	Deferred Compensation / Full-time	1,645	2,400	2,620	3,988	3,455	3,929
5309	Unemployment Insurance	703	440	1,172	797	756	630
5310	Section 125 Benefit Allow.	23,972	31,648	36,918	55,420	37,429	42,505
<b>TOTAL SALARIES AND BENEFITS</b>		<b>104,414</b>	<b>128,991</b>	<b>171,572</b>	<b>217,592</b>	<b>190,616</b>	<b>214,828</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	24,262	25,891	24,998	30,000	22,817	26,000
6402	Telephone and Fax Charges	722	747	753	1,000	728	1,000
6416	Office Supplies - Expendable	126	121	0	600	500	600
7025	Software Costs	0	0	365	1,315	0	0
6418	Postage / Other Mailing Charges	208	102	314	200	219	200
6425	Vehicle Fuel, Supplies & Maintenance	6,329	6,510	7,463	7,000	3,369	7,000
6440	Contracted Services	11,087	6,459	24,973	25,000	30,000	40,000
6515	Taxes and Assessments	16,667	14,370	15,625	18,000	15,000	24,000
6532	Building Supplies, Keys, Repairs	3,444	4,013	9,152	8,000	18,601	20,000
6532	Other Maintenance Supplies	7,590	9,964	0	6,500	0	0
6560	Liability / Property Insurance	43,322	46,513	41,932	58,711	56,018	58,711
6530	Conference, Training, Education	2,270	3,109	2,836	4,000	2,793	4,000
6600	Depreciation / Replacement	281,633	284,380	283,257	0	0	0
6800	Developer Reimbursement	22,276	16,957	19,898	25,000	17,566	25,000
6900	Interfund Charges - Fac.Maint.	29,941	11,134	49,224	64,187	64,187	17,937
6902	Interfund Charges - Central Supply	1,410	1,772	775	2,000	2,000	2,000
6903	Interfund Charges - Cost Distribution	0	64,083	64,083	0	64,083	64,083
6904	Interfund Charges - Admin. Overhead	63,165	71,615	63,890	77,580	77,580	77,580
6908	Interfund Charges - Vehicle Repairs	11,888	17,971	18,579	21,382	21,382	24,120
6907	Interfund Charges - Replace Vehicles	4,231	14,200	13,400	12,617	12,617	12,617
6918	Interfund Charges-Computer Maint.	3,083	5,502	5,942	8,160	8,160	8,160
6920	Interfund Charges-Computer Rplcmt	1,778	0	1,900	1,900	1,900	1,900
6923	Interfund Charges- Software	0	0	0	1,315	5,442	2,912
8220	Transfers Out - Insurance Reserve	0	5,276	9,149	781	781	3,294
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>535,432</b>	<b>610,689</b>	<b>658,508</b>	<b>375,247</b>	<b>425,741</b>	<b>421,114</b>

**MUNICIPAL AIRPORT OPERATIONS (continued)**

**20503270**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>DEBT SERVICE</b>							
8000	T-Hangar #9 Interest	9,894	9,031	8,100	8,882	7,944	7,944
8001	T-Hangar #9 Principal	0	0	0	19,598	20,536	20,536
	<b>TOTAL DEBT SERVICE</b>	<b>9,894</b>	<b>9,031</b>	<b>8,100</b>	<b>28,480</b>	<b>28,480</b>	<b>28,480</b>
	<b>TOTAL EXPENDITURES</b>	<b>649,740</b>	<b>748,711</b>	<b>838,180</b>	<b>621,319</b>	<b>644,838</b>	<b>664,422</b>

**AIRPORT- CAPITAL PROJECTS**

**20503510**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4419	Cal-Trans Div of Aeronautics	0	(2,979)	0	(75,000)	(75,000)	(23,625)
4450	FAA AIP Grant	(3,375)	(50,626)	(13,499)	0	0	(472,500)
4450	Apron Phase II - FAA Grant	0	0	0	(1,350,000)	(1,350,000)	0
4450	FAA AIP Grant #26	(17,026)	(42,559)	0	0	0	0
4450	FAA AIP Grant-22	(834,025)	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(854,426)</b>	<b>(96,164)</b>	<b>(13,499)</b>	<b>(1,425,000)</b>	<b>(1,425,000)</b>	<b>(496,125)</b>
<b>CAPITAL OUTLAY</b>							
7030	R/W, T/W & Apron Crack Seal and Joint Seal	0	0	15,000	0	0	525,000
7030	Apron Reconstruction Phase II	0	0	0	1,500,000	1,744,905	0
7030	Airport Layout Plan Update, AIP-27	85,000	74,246	0	0	0	0
7030	Apron Reconstruction AIP 24	907,999	0	0	0	0	0
7030	Pavement Management Program,AIP-26	22,668	28,086	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>1,015,667</b>	<b>102,332</b>	<b>29,999</b>	<b>1,500,000</b>	<b>1,744,905</b>	<b>525,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,015,667</b>	<b>102,332</b>	<b>29,999</b>	<b>1,500,000</b>	<b>1,744,905</b>	<b>525,000</b>

## PARKS AND COMMUNITY SERVICES

### PARKS & COMMUNITY SERVICES - GOLF OPERATIONS

20606290

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4169	Pro Shop Rents	(36,000)	(39,000)	(39,667)	(40,000)	(40,000)	(40,000)
4213	Green Fee User Charges	(86,494)	(78,562)	(56,874)	(85,000)	(85,000)	(72,000)
4213	Green Fee User (Designation)	0	0	(56,874)	0	(65,000)	(70,000)
4355	Transfer-in From Debt Service	(237,000)	(187,083)	(191,583)	(191,583)	(191,583)	(191,583)
4659	Refunds and Reimbursements	0	0	0	0	0	0
<b>TOTAL REVENUE</b>		<b>(359,494)</b>	<b>(304,645)</b>	<b>(344,998)</b>	<b>(316,583)</b>	<b>(381,583)</b>	<b>(373,583)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6510	Lease and Rent Expense	0	0	0	0	0	0
6600	Depreciation / Replacement	0	0	0	0	0	0
6605	Loss on Disposal of Capital Asset	0	0	0	0	0	0
6921	Interfund Charges - Land Rent	0	64,083	64,083	64,083	64,083	64,083
7000	Replacement of Equipment	0	0	0	0	26,592	0
8200	Transfer to General Fund	0	0	0	0	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>0</b>	<b>64,083</b>	<b>64,083</b>	<b>64,083</b>	<b>90,675</b>	<b>64,083</b>
<b>DEBT SERVICE</b>							
8000	Bond Adm - Interest Expense	1,885	1,207	1,423	2,500	15,000	18,000
8001	Bond Adm - Principal Payment	230,000	240,000	250,000	250,000	260,000	275,000
<b>TOTAL DEBT SERVICE</b>		<b>231,885</b>	<b>241,207</b>	<b>251,423</b>	<b>252,500</b>	<b>275,000</b>	<b>293,000</b>
<b>TOTAL EXPENDITURES</b>		<b>231,885</b>	<b>305,290</b>	<b>315,506</b>	<b>316,583</b>	<b>365,675</b>	<b>357,083</b>

# GRANTS

## TRANSPORTATION - DIAL-A-RIDE 21285290

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4239	Ticket Sales	(43,830)	(27,505)	(35,525)	(40,000)	(20,000)	(20,000)
4424	Local Transportation Fund - City (LTF)	(188,906)	(213,044)	(212,987)	(209,624)	(209,624)	(193,500)
4426	Local Transportation Fund - County (TDA)	0	(233,003)	0	0	0	0
4427	State Transit Assistance - County Share	(187,000)	(397,808)	(245,182)	0	(159,843)	(159,843)
4423	Grant - Federal Section 5307	(351,447)	133	(378,636)	(451,790)	(451,790)	(451,790)
4650	Deposits Short/Over	251	0	99	0	0	0
<b>TOTAL REVENUE</b>		<b>(770,932)</b>	<b>(871,227)</b>	<b>(872,231)</b>	<b>(701,414)</b>	<b>(841,257)</b>	<b>(825,133)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	42,029	59,491	73,655	83,985	73,493	86,601
5005	Salaries / Part-time	0	0	0	0	0	0
5100	Salaries / Overtime	12	0	17	100	0	100
5105	Salaries - Leave Payout	4,053	0	0	466	0	491
5110	Salaries / Uniform Pay	473	573	0	610	573	610
5300	Public Employees Retirement System	10,223	13,669	18,327	22,501	19,949	23,594
5302	Long-term Disability Insurance	161	202	251	302	278	312
5303	Life Insurance Premiums	43	52	58	76	58	76
5304	Worker's Compensation Insurance	3,613	4,844	6,223	7,105	6,450	7,698
5305	Medicare Tax - Employer's Share	640	920	1,123	1,294	1,124	1,334
5308	Deferred Compensation / Full-time	1,950	2,409	2,995	3,527	3,085	3,637
5309	Unemployment Insurance	370	344	320	357	282	315
5310	Section 125 Benefit Allow.	15,469	19,314	23,892	25,761	21,568	26,645
<b>TOTAL SALARIES AND BENEFITS</b>		<b>79,036</b>	<b>101,818</b>	<b>126,862</b>	<b>146,084</b>	<b>126,861</b>	<b>151,413</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6412	Advertising - Other	345	130	455	1,000	2,000	1,000
6416	Office Supplies - Expendable	1,468	1,617	1,171	1,500	1,738	1,500
6418	Postage - Other Mailing Costs	80	4	19	100	100	100
6425	Vehicle Fuel, Supplies & Maintenance	80,498	73,035	58,138	85,000	100,000	100,000
6425	Vehicle Parts / Dial-A-Ride	20,447	34,296	58,138	15,000	0	0
6440	Contracted Services	442,286	467,121	505,587	475,000	475,000	475,000
6520	Ticket Purchases	2,009	1,668	2,558	2,500	1,000	2,500
6580	OPEB Obligation Expense	(944)	0	1,390	0	0	0
6530	Conference, Training, Education	1,251	4,087	3,263	4,000	300	4,000
6600	Depreciation / Replacement	0	0	69,468	0	0	0
6900	Interfund Charges - Facilities Maintenance	0	0	0	0	0	0
6902	Interfund Charges - Central Supply	10,312	8,644	11,236	12,000	15,500	12,000
6903	Interfund Charges - Cost Distribution	71,362	92,314	43,735	0	0	0
6904	Interfund Charges - Admin. Overhead	28,482	46,868	66,586	68,113	68,113	68,113
6918	Interfund Charges - Computer Maint.	0	0	0	0	0	0
6903	Interfund Charges - To Dept 812	0	0	43,735	92,332	92,332	99,289
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>657,596</b>	<b>729,784</b>	<b>865,477</b>	<b>756,545</b>	<b>756,083</b>	<b>763,502</b>
<b>CAPITAL OUTLAY</b>							
7000	Computer Equipment and Peripherals	0	0	0	1,000	1,000	1,806
7000	C.M.A.Q. Vehicle	342,189	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>342,189</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,806</b>
<b>TRANSFERS OUT</b>							
8200	Operating Transfer to Other Funds - Fleet	25,000	25,000	25,000	25,000	25,000	28,500
8220	Transfers Out - Insurance Reserve	0	3,475	6,026	514	514	2,170
<b>TOTAL TRANSFERS OUT</b>		<b>25,000</b>	<b>28,475</b>	<b>31,026</b>	<b>25,514</b>	<b>25,514</b>	<b>30,670</b>
<b>TOTAL EXPENDITURES</b>		<b>1,103,821</b>	<b>860,077</b>	<b>1,023,365</b>	<b>929,143</b>	<b>909,458</b>	<b>947,390</b>

TRANSPORTATION - DIAL-A-RIDE CAPITAL OUTLAY

21285490

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4423	Grant - Fed. Section 5307	0	0	0	(250,000)	0	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(250,000)</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6600	Depreciation / Replacement	102,624	55,934	68,223	0	0	0
6605	Loss on Disposal of Capital Asset	0	53,700	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>102,624</b>	<b>109,634</b>	<b>68,223</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7000	Bus Acquisition	0	0	0	250,000	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>102,624</b>	<b>109,634</b>	<b>68,223</b>	<b>250,000</b>	<b>0</b>	<b>0</b>

ARRA - TRANSIT BUSES

21285290

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4434	Grant ARRA	(342,189)	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(342,189)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6600	Depreciation/Replacement	0	84,916	69,468	0	0	0
7000	Vehicle	342,189	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>342,189</b>	<b>84,916</b>	<b>69,468</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>342,189</b>	<b>84,916</b>	<b>69,468</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TRANSPORTATION - FIXED ROUTE**

**21295300**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4239	Ticket Sales	(105,350)	(101,375)	(88,706)	(115,000)	(115,000)	(135,000)
4424	Local Transportation Fund - City	(36,155)	(112,738)	(107,367)	(115,258)	(115,258)	(193,500)
4425	State Transit Assistance - City	(326,536)	(290,526)	(319,362)	(266,300)	(266,300)	(222,556)
4423	Grant - Federal Section 5307	(334,259)	(345,874)	(353,052)	(511,791)	(511,791)	(581,791)
4650	Deposits Short/Over	(352)	(846)	(324)	0	0	0
4657	Miscellaneous Revenue	0	0	0	0	0	0
<b>TOTAL REVENUE</b>		<b>(802,652)</b>	<b>(851,359)</b>	<b>(868,811)</b>	<b>(1,008,349)</b>	<b>(1,008,349)</b>	<b>(1,132,847)</b>

**SALARIES AND BENEFITS**

5000	Salaries / Full-time	42,029	59,491	73,654	83,985	73,493	86,601
5005	Salaries / Part-time	0	0	0	0	0	0
5100	Salaries / Overtime	5,180	7,252	8,812	100	9,660	100
5105	Salaries - Leave Payout	4,053	0	0	466	0	491
5110	Salaries / Uniform Pay	473	487	0	610	572	610
5300	Public Employees Retirement System	10,352	13,832	18,821	22,501	20,296	23,594
5302	Long Term Disability Insurance	162	205	258	302	283	312
5303	Life Insurance Premiums	43	53	59	76	59	76
5304	Worker's Compensation Insurance	4,047	5,469	7,123	7,105	7,412	7,698
5305	Medicare Tax - Employer's Share	718	1,034	1,280	1,294	1,294	1,334
5308	Deferred Compensation / Full-time	1,975	2,438	3,081	3,527	3,132	3,637
5309	Unemployment Insurance	428	396	366	357	329	315
5310	Section 125 Benefit Allow.	15,469	19,314	23,892	25,761	21,568	26,645
<b>TOTAL SALARIES AND BENEFITS</b>		<b>84,929</b>	<b>109,971</b>	<b>137,348</b>	<b>146,084</b>	<b>138,099</b>	<b>151,413</b>

**MAINTENANCE AND OPERATIONS**

6412	Advertising - Other	445	765	355	1,000	2,320	2,000
6416	Office Supplies - Expendable	1,820	1,689	1,095	1,000	1,500	2,000
6418	Postage - Other Mailing Costs	18	6	27	100	100	200
6425	Vehicle Fuel, Supplies & Maintenance	98,230	76,917	74,571	95,000	120,000	120,000
6425	Major Repair Parts / Supplies	39,638	29,242	74,571	25,000	0	0
6440	Contracted Services	440,637	431,876	447,137	560,000	461,000	625,000
6532	Other Maintenance Supplies	80	80	97	150	150	150
6530	Conference, Training, Education	1,251	4,162	3,064	4,000	855	4,000
6600	Depreciation / Replacement	558	558	558	0	0	0
6605	Loss on Disposal of Capital Asset	0	0	0	0	0	0
6900	Interfund Charges - Facility Maintenance	14,000	0	15,115	15,115	15,115	0
6902	Interfund Charges - Central Supply	8,443	2,830	5,297	10,000	9,000	10,000
6903	Interfund Charges - Cost Distribution	71,362	92,314	45,188	0	0	0
6904	Interfund Charges - Admin. Overhead	24,521	44,792	68,823	71,658	71,658	71,658
6918	Interfund Charges - Computer Maint.	0	0	0	0	0	0
6903	Interfund Charges - To Dept 812	0	0	45,188	92,332	92,332	99,288
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>702,733</b>	<b>687,069</b>	<b>783,058</b>	<b>877,855</b>	<b>775,030</b>	<b>936,296</b>

**CAPITAL OUTLAY**

7000	Computer Equipment & Peripherals	0	0	0	1,000	1,000	1,806
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,806</b>

**TRANSFERS OUT**

8200	Operating Transfer to Other Funds	25,000	25,000	25,000	25,000	25,000	28,500
8220	Transfers Out - Insurance Reserve	0	3,475	6,026	514	514	2,170
<b>TOTAL TRANSFERS OUT</b>		<b>25,000</b>	<b>28,475</b>	<b>31,026</b>	<b>25,514</b>	<b>25,514</b>	<b>30,670</b>

<b>TOTAL EXPENDITURES</b>		<b>812,662</b>	<b>825,515</b>	<b>951,433</b>	<b>1,050,453</b>	<b>939,643</b>	<b>1,120,184</b>
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**MAX - CAPITAL OUTLAY**

**21295500**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4424	Intermodal Ops/Cap	0	0	(65,297)	(12,118)	0	(1,763,000)
4423	Grant- Federal Section 5307 (max)	0	0	(353,052)	0	0	0
<b>TOTAL REVENUE</b>		<b>0</b>	<b>0</b>	<b>(418,349)</b>	<b>(12,118)</b>	<b>0</b>	<b>(1,763,000)</b>

**TOTAL CAPITAL OUTLAY**

7030	New Transit & Public Works Facilities	0	0	0	300,000	0	1,763,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>1,763,000</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>1,763,000</b>

**Internal Service Funds:** The City of Madera has three (3) Internal Service (IS) Funds. They are the Fleet, Facilities Maintenance and Technology Funds. These Funds provide and charge for services to all City departments that benefit from their services. The IS Funds not only provide maintenance services, they also help the departments to set aside funds for the future replacement of equipment when it becomes more cost-effective to replace that equipment than to maintain it. Doing so helps to spread the replacement costs evenly over the proper timeframe and ensures that funds are available for the intended purpose when replacement becomes necessary. Staff has developed and refined schedules for adequate maintenance and replacement of equipment in the Fleet and Technology Fund, and those schedules have been used to create the 17/18 budget proposals. A similar methodology should be considered for implementation by the Facilities Maintenance Fund in the future, to ensure that funds are available to replace essential equipment and fixtures within facilities, before their useful lives are over.

Internal Service (IS) Funds are not always expected to balance current year revenues and expenditures, because they set aside funds for equipment replacement or projects each year and in those years that equipment is replaced or projects are completed, the expenditures may be more than current year revenues. In the years when there are less projects or purchases, the revenues will exceed expenditures and help to build up the reserve from which such projects or equipment purchases are funded. A summary of the proposed Internal Service Fund budgets is included below, as Exhibit III. In total, the IS Funds project an \$82,000 deficit in FY 17/18. The departments with budgets within these funds will review their proposed budgets with Council in order of the detail that follows the summaries.



## EXHIBIT III

### SUMMARY OF INTERNAL SERVICE FUND EXPENSES

	16/17	17/18	17/18	%	17/18	%	17/18	17/18	17/18	%		
	Budget	Budget	S&B		M&O		Subtotal	Cap. Outlay	Budget			
	Revenue	Revenue	Budget	Chng	Budget	Chng	Operations	Budget	Expense	Chng		
FUND: 30700 - Fleet												
Equipment Maintenance	(1,069,506)	(1,214,847)	14%	537,029	7%	491,074	-20%	1,028,103	-8%	0	1,028,103	-8%
Equipment Acquisition	(696,117)	(1,003,593)	44%	0		0		0		1,139,450	1,139,450	42%
TOTAL FUND 30700	(1,765,623)	(2,218,440)	26%	537,029	7%	491,074	-20%	1,028,103	-8%	1,139,450	2,167,553	13%
									(Surplus)/Deficit	(50,887)		
FUND: 40500 - Facilities Mtnc												
Public Works - Facilities Maintenance	(1,571,017)	(1,585,046)	1%	899,011	1%	686,035	1%	1,585,046	1%	0	1,585,046	1%
TOTAL FUND 40500	(1,571,017)	(1,585,046)	1%	899,011	1%	686,035	1%	1,585,046	1%	0	1,585,046	1%
									(Surplus)/Deficit	(0)		
FUND: 40700 - Technology												
Computer Mtnc and Replacement	(1,145,471)	(1,145,471)	0%	516,216	-3%	511,788	11%	1,028,003	4%	250,000	1,278,003	11%
TOTAL FUND 40700	(1,145,471)	(1,145,471)	0%	516,216	-3%	511,788	11%	1,028,003	4%	250,000	1,278,003	11%
									(Surplus)/Deficit	132,532		
TOTAL INTERNAL SERVICE FUNDS	(4,482,112)	(4,948,958)	10%	1,952,256	1%	1,688,896	-4%	3,641,152	-1%	1,389,450	5,030,602	8%
									(Surplus)/Deficit	81,645		

## **INTERNAL SERVICE FUNDS BY DEPARTMENT**

## FLEET SERVICES

### EQUIPMENT MAINTENANCE

30701240

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer In- From Fund 21228-29	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(57,000)
4657	Vehicle Repair Fees - Housing Authority	(5,520)	(5,021)	(11,952)	(8,000)	(8,000)	(8,000)
4351	Interfund Charges For Vehicle Maint.	(732,932)	(779,726)	(821,782)	(954,006)	(954,006)	(1,092,347)
4659	Vehicle Insurance Reimbursements	(2,703)	(6,994)	(32)	(50,000)	(50,000)	(57,500)
4659	Refunds and Reimbursements	(951)	(928)	(32)	(7,500)	(7,500)	0
<b>TOTAL REVENUE</b>		<b>(792,105)</b>	<b>(842,669)</b>	<b>(883,797)</b>	<b>(1,069,506)</b>	<b>(1,069,506)</b>	<b>(1,214,847)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	217,542	207,425	244,276	294,997	263,799	304,679
5005	Salaries / Part-time	92	0	0	0	0	0
5100	Salaries / Overtime	77	32	664	350	363	350
5105	Salaries - Leave Payout	12,820	0	0	1,018	0	1,101
5110	Salaries / Uniform Pay	1,805	2,305	3,450	2,480	2,305	2,480
5300	Public Employees Retirement System	51,522	50,770	62,271	78,610	71,830	82,204
5302	Long Term Disability Insurance	778	760	855	1,062	1,005	1,097
5303	Life Insurance Premiums	253	215	218	274	232	274
5304	Worker's Compensation Insurance	17,955	16,970	20,333	24,985	23,279	27,113
5305	Medicare Tax - Employer's Share	3,272	3,237	3,793	4,602	4,102	4,749
5308	Deferred Compensation / Full-time	9,830	8,886	10,177	12,390	11,105	12,797
5309	Unemployment Insurance	1,839	1,283	1,119	1,285	987	1,134
5310	Section 125 Benefit Allow.	82,173	80,044	68,181	80,781	62,017	99,053
<b>TOTAL SALARIES AND BENEFITS</b>		<b>399,958</b>	<b>371,927</b>	<b>415,338</b>	<b>502,834</b>	<b>441,023</b>	<b>537,029</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	960	1,031	897	1,000	1,000	1,000
6412	Advertising - Other	0	0	0	250	250	250
6415	Publications and Subscriptions	3,677	3,664	2,730	4,750	4,750	4,750
6416	Office Supplies - Expendable	800	204	640	545	545	545
6425	Vehicle Fuel, Supplies & Maintenance	175,365	173,317	171,747	185,000	185,000	175,000
6425	Vehicle Parts - Dial A Ride	0	0	171,747	0	0	0
6427	Major Repair Parts / Supplies	6,528	7,006	8,978	7,500	11,500	10,000
6427	Vehicle Parts - Housing Authority	1,490	2,376	8,978	4,000	0	0
6440	Contracted Services	8,031	8,158	8,932	8,000	8,000	8,000
6530	Conference, Training, Education	1,759	1,826	2,043	2,500	2,500	3,000
6532	Building Supplies, Keys, Repairs	1,842	1,772	2,568	1,850	8,486	8,486
6532	Other Maintenance Supplies	1,500	1,831	2,568	2,250	0	0
6532	Vehicle Repair Charge - Internal Service	2,715	3,137	2,568	4,386	0	0
6551	Damaged Vehicles - Insurance expense	32,852	8,638	0	50,000	50,000	50,000
6560	Liability / Property Insurance	13,043	14,187	15,052	21,715	21,715	21,715
6900	Interfund Charge Fac. Maint.	60,782	23,930	104,092	136,250	136,250	11,958
6902	Interfund Charges - Central Supply	29,017	22,630	23,053	35,000	36,500	36,500
6902	Interfund Chgs - Cen Supply/Housing	219	388	23,053	1,500	0	0
6904	Interfund Charges - Admin. Overhead	37,502	82,179	96,918	113,836	113,836	113,836
6907	Interfund Charges - Vehicle Replacements	0	2,733	3,200	4,947	4,947	5,280
6908	Interfund Charges - Vehicle Repairs	4,626	7,565	7,613	7,884	7,884	8,638
6918	Interfund Charges-Computer Maint.	6,954	8,345	5,942	8,128	8,128	8,128
6920	Interfund Charges-Computer Rplcmt	2,244	2,693	1,186	1,186	1,186	1,186
6923	Interfund Charges- Software	0	0	0	1,815	5,442	3,412
7000	Computer and peripherals	0	0	0	10,000	10,000	10,000
7025	Software Costs	0	489	2,131	0	0	0
8200	Operating Transfer to Other Funds	9,162	0	0	0	0	0
8220	Transfer Out - Insurance Reserve	0	15,042	26,084	2,226	2,226	9,390
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>401,066</b>	<b>393,141</b>	<b>692,723</b>	<b>616,517</b>	<b>620,145</b>	<b>491,074</b>
<b>TOTAL EXPENDITURES</b>		<b>801,024</b>	<b>765,068</b>	<b>1,108,061</b>	<b>1,119,351</b>	<b>1,061,169</b>	<b>1,028,103</b>

**EQUIPMENT ACQUISITION**

**30701250**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4422	Revenue - CMAQ	0	0	0	(200,000)	(200,000)	(200,000)
4671	Sale of Real and Personal Property	0	0	0	0	0	0
4351	Interfund Charges - Vehicle Replace.	(615,993)	(690,770)	(723,102)	(496,117)	(496,117)	(803,593)
4657	Miscellaneous Revenue - Unallocated	0	0	0	0	0	0
<b>TOTAL REVENUE</b>		<b>(615,993)</b>	<b>(690,770)</b>	<b>(723,102)</b>	<b>(696,117)</b>	<b>(696,117)</b>	<b>(1,003,593)</b>
<b>CAPITAL OUTLAY</b>							
7000	Equip Replacement - Police	18,210	114,473	135,134	0	937,100	235,000
7000	Equip Replacement - Water Util Maint	109,757	58,327	85,566	50,500	0	339,000
7000	Equip Replacement - Sewer	362,285	0	109,639	225,000	0	0
7000	Equip Replace - Airport	0	36,815	0	0	0	0
7000	Large Lawn Mower - Parks	27,694	0	0	0	0	0
7000	Vehicle Replacement - Fire	0	0	0	60,000	0	0
7000	Vehicle Replacement - Animal Control	0	21,162	0	0	0	0
7000	Vehicle Replacement - Building	0	0	23,120	0	0	27,000
7000	Vehicle Replacement - Engineering	0	0	0	0	0	27,000
7000	Vehicle Replacement - Facility Maint.	0	0	53,499	38,000	0	0
7000	Vehicle Replacement - Finance	0	21,132	0	0	0	0
7000	Vehicle Replacement - Fleet	0	0	0	1,000	0	0
7000	Vehicle Replacement - Graffiti Abate.	0	21,562	0	0	0	0
7000	Vehicle Replacement - IT	0	0	21,601	0	0	0
7000	Vehicle Replacement - Comm Dev Code Enfor	0	0	19,336	0	0	0
7000	Vehicle Replacement - Parks	0	47,155	77,291	1,200	0	136,200
7000	Vehicle Replacement - Planning	0	0	0	0	0	0
7000	Vehicle Replacement - Purchasing	0	0	0	0	0	0
7000	Vehicle Replacement - Parks Recreation	0	0	25,659	0	0	60,000
7000	Vehicle Replacement - Sr Ctr Info Asst.	0	0	0	21,000	0	0
7000	Vehicle Replacement - Storm Drainage	0	52,261	732	0	0	1,750
7000	Vehicle Replacement - Streets	0	11,072	47,998	245,900	0	61,500
7000	Vehicle Replacement - Street Cleaning	0	231,943	29,385	271,000	0	225,000
7000	Vehicle Replacement - Water Qual Control	0	45,550	0	23,500	0	27,000
7000	Vehicle Replacement - Sewer W.W.T.P.	0	32	24,098	0	0	0
7000	1/2 Ton Pickup - Water (R263)	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>517,945</b>	<b>661,484</b>	<b>660,257</b>	<b>937,100</b>	<b>937,100</b>	<b>1,139,450</b>
<b>TOTAL EXPENDITURES</b>		<b>517,945</b>	<b>661,484</b>	<b>660,257</b>	<b>937,100</b>	<b>937,100</b>	<b>1,139,450</b>

# FACILITIES MAINTENANCE

## PUBLIC WORKS- FACILITIES MAINTENANCE

30710000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	0	0	(2,317)	0	(1,398)	0
4348	Interfund Charges - Admin. Overhead	(610,961)	(655,414)	(904,517)	(1,122,017)	(1,122,017)	(959,238)
4355	Trans-In From Find 41300 Gas Tax	(468,179)	(620,000)	(521,967)	(439,000)	(439,000)	(625,808)
4659	Refunds and Reimbursements	(4,523)	(4,426)	(14,520)	(5,000)	(4,253)	0
4657	Miscellaneous Revenue	(3,023)	(6,852)	0	(5,000)	(2,149)	0
<b>TOTAL REVENUE</b>		<b>(1,086,686)</b>	<b>(1,286,692)</b>	<b>(1,443,321)</b>	<b>(1,571,017)</b>	<b>(1,568,817)</b>	<b>(1,585,046)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	287,892	307,908	351,247	501,596	470,485	532,251
5005	Salaries / Part-time	36,694	28,639	32,054	7,172	6,561	0
5100	Salaries / Overtime	1,032	1,699	(894)	600	801	1,500
5105	Salaries - Leave Payout	1,007	1,535	6,324	2,955	1,776	3,108
5110	Salaries / Uniform Pay	857	1,150	1,650	2,088	1,900	2,150
5200	Salaries - Auto and Expense Allowance	445	511	512	510	510	510
5300	Public Employees Retirement System	66,946	72,325	79,894	125,433	124,118	123,241
5302	Long Term Disability Insurance	908	1,097	1,187	1,798	1,774	1,904
5303	Life Insurance Premiums	265	308	329	461	446	474
5304	Worker's Compensation Insurance	24,974	27,341	32,418	42,906	42,435	47,250
5305	Medicare Tax - Employer's Share	5,327	5,351	5,790	7,868	7,528	8,248
5307	Deferred Compensation / Part-time	137	1,080	1,216	0	244	0
5308	Deferred Compensation / Full-time	10,973	12,514	13,895	20,518	19,153	21,763
5309	Unemployment Insurance	1,940	2,947	2,130	2,428	2,206	1,932
5310	Section 125 Benefit Allow.	45,874	82,374	110,108	175,522	148,606	154,679
<b>TOTAL SALARIES AND BENEFITS</b>		<b>485,271</b>	<b>546,779</b>	<b>637,862</b>	<b>891,854</b>	<b>828,543</b>	<b>899,011</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	29	0	0	0	0
6401	Gas and Electric Utilities	379,065	387,987	384,105	300,000	376,606	320,000
6402	Telephone and Fax Charges	1,498	1,469	1,354	1,500	2,822	2,000
6416	Office Supplies - Expendable	153	349	122	350	205	350
6425	Vehicle Fuel, Supplies & Maintenance	6,370	7,449	6,781	7,000	8,229	7,000
6440	Contracted Services	7,280	2,131	10,569	66,846	132,428	44,046
6440	Contracted Services- Gas Tax Eligible	23,682	24,014	10,569	25,000	0	27,000
6530	Conference, Training, Education	1,992	800	4,699	7,500	6,921	7,500
6533	Street Light Repairs/Parts	0	0	208,757	0	81,090	0
6533	Traffic Signal Parts	0	0	208,757	0	81,090	0
6532	Building Supplies, Keys, Repairs	1,171	1,516	1,235	2,500	5,468	8,050
6532	Other Maintenance Supplies	4,391	4,890	1,235	5,000	0	0
6532	Electrical Repair Parts	484	445	1,235	550	0	0
6533	Street Light Repair & Parts	52,422	193,377	208,757	100,000	81,090	100,000
6533	Traffic Signal Parts	12,672	10,083	208,757	14,000	0	0
6562	Retiree Insurance Premiums	0	0	0	808	808	832
6902	Interfund Charges - Central Supply	5,901	3,952	2,414	5,000	4,000	4,000
6904	Interfund Charges - Admin Overhead	0	0	65,352	74,702	74,702	74,702
6907	Interfund Charges - Vehicle Replacements	0	5,467	5,533	10,133	10,133	11,700
7000	CMAQ Vehicle	0	0	0	0	0	0
6908	Interfund Charges - Vehicle Repairs	12,913	14,138	15,863	19,037	19,037	23,156
6918	Interfund Charges-Computer Maint.	6,254	16,506	20,796	28,450	28,450	28,450
6920	Interfund Charges - Computer Replacement	0	0	4,150	4,150	4,150	4,150
6923	Interfund Charges- Software	0	0	0	4,602	18,980	10,192
7025	Software Costs	0	0	1,276	0	0	0
8220	Transfer Out - Insurance Reserve	0	20,674	35,851	3,059	3,059	12,906
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>516,248</b>	<b>695,276</b>	<b>1,408,166</b>	<b>680,187</b>	<b>939,267</b>	<b>686,035</b>
<b>TOTAL EXPENDITURES</b>		<b>1,001,519</b>	<b>1,242,055</b>	<b>2,046,027</b>	<b>1,572,042</b>	<b>1,767,810</b>	<b>1,585,046</b>

## TECHNOLOGY - INFORMATION SERVICES

### COMPUTER MAINTENANCE AND REPLACEMENT

30720000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4350	Interfund Charges/Computer Rplcmt.	(426,196)	(622,455)	(745,699)	(174,700)	(174,700)	(174,700)
4350	Interfund Charges/Computer Maint.	(100,000)	(92,771)	(168,700)	(970,771)	(970,771)	(970,771)
4662	Reimbursement-RDA to City	0	(3,924)	0	0	0	0
<b>TOTAL REVENUE</b>		<b>(526,196)</b>	<b>(719,150)</b>	<b>(914,399)</b>	<b>(1,145,471)</b>	<b>(1,145,471)</b>	<b>(1,145,471)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	238,777	240,643	293,615	306,933	239,816	297,631
5005	Salaries / Part-time	0	0	0	0	0	0
5100	Salaries / Overtime	192	2,908	5,634	15,000	11,744	15,000
5105	Salaries - Leave Payout	509	4,337	8,111	12,465	15,206	11,328
5200	Salaries - Auto & Expense Allowance	1,000	1,500	1,500	1,500	1,313	1,500
5300	Public Employees Retirement System	47,270	55,392	68,616	77,216	66,200	68,800
5302	Long Term Disability Insurance	797	897	1,015	1,087	935	1,105
5303	Life Insurance Premiums	253	252	253	272	209	272
5304	Copy from Worker's Compensation Ins	18,361	19,500	24,451	27,007	24,366	27,565
5305	Medicare Tax - Employer's Share	3,739	3,713	4,457	5,041	4,291	4,871
5307	Deferred Compensation / Part-time	0	0	0	0	0	0
5308	Deferred Compensation / Full-time	6,369	6,772	7,447	8,143	8,174	8,353
5309	Unemployment Insurance	1,288	1,092	950	952	1,232	840
5310	Section 125 Benefit Allow.	66,958	85,724	80,382	74,520	62,859	78,951
<b>TOTAL SALARIES AND BENEFITS</b>		<b>385,514</b>	<b>422,730</b>	<b>496,432</b>	<b>530,136</b>	<b>436,343</b>	<b>516,216</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6402	Telephone and Fax Charges	6,887	4,861	8,600	7,500	7,500	7,500
6416	Office Supplies / Expendable	749	620	792	750	750	750
6420	Mileage Reimbursements	39	0	0	200	200	200
6425	Vehicle Fuel, Supplies & Maintenance	190	0	35	2,500	2,500	2,500
6440	Contracted Services	29,964	14,012	47,833	190,000	190,000	198,000
6510	Lease and Rent Expense	0	0	62,365	63,000	63,000	73,000
6530	Conference, Training, Education	1,180	426	3,450	1,150	1,150	6,150
6532	Other Supplies	3,051	1,284	2,950	2,775	2,775	2,775
6600	Depreciation / Replacement	55,868	48,864	51,667	0	0	0
6900	Interfund Charge Fac. Maint.	2,200	1,439	4,545	6,478	6,478	11,958
6902	Interfund Charges - Central Supply	0	0	0	500	500	500
6904	Interfund Charges - Admin Overhead	0	0	17,058	50,689	50,689	50,689
6907	Interfund Charges - Vehicle Replacement	0	2,800	2,800	2,800	2,800	2,800
6908	Interfund Charges - Vehicle Repairs	4,626	3,904	3,942	4,536	4,536	5,117
6918	Interfund Charges - Computer Maint.	0	0	32,680	44,598	44,598	44,598
6920	Interfund Charges - Computer Replacement	0	0	4,054	4,054	4,054	4,054
6923	Interfund Charges- Software	0	0	0	0	29,796	16,016
7025	Software Costs	9,463	9,935	74,092	75,956	21,285	75,956
8220	Transfer Out - Insurance Reserve	0	14,778	25,626	2,187	2,187	9,225
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>104,753</b>	<b>102,923</b>	<b>342,490</b>	<b>459,672</b>	<b>434,798</b>	<b>511,788</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7000	Office Furniture	1,355	0	1,525	0	0	0
7000	Computer Equipment	135,457	191,142	195,795	265,000	265,000	250,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>136,812</b>	<b>191,142</b>	<b>197,320</b>	<b>265,000</b>	<b>265,000</b>	<b>250,000</b>
<b>TOTAL EXPENDITURES</b>		<b>627,079</b>	<b>716,795</b>	<b>1,036,241</b>	<b>1,254,809</b>	<b>1,136,140</b>	<b>1,278,003</b>

**Special Revenue Funds:** Special Revenue Funds are comprised of restricted funds. Such funds can only be spent for specific purposes as mandated by the funding sources. Included in this group are grants and entitlements. The Special Revenue Funds currently available for the coming fiscal year are as listed in the enclosed Exhibit IV. The total available revenue for FY: 2017/2018 is anticipated to be \$15,377,000 and the total expenditures are anticipated to be \$14,894,000. The remaining revenues are expected to be reprogrammed for the future.

Some of the Special Revenue funds such as Measure “T,” Gas Tax, and the Local Transportation Fund have a significant impact on the City’s operating budget. These funds provide for the maintenance of streets, sidewalks, gutters, and bike lanes within city limits. A portion of the Measure “T” funding also supports transit operations. During FY: 2017/2018, \$1,001,000 from the Gas Tax and \$1,571,500 from Measure “T” will be transferred into the Public Works Department for various streets repairs and maintenance as well as for minor streets projects within the city limits.

A major expenditure in the General Development Impact Fees budget includes \$1.3 million for the purchase of a new ladder truck in FY 17/18 for use by the Fire Department.

The City also receives funding from the Department of Housing and Community Development to provide housing assistance for the citizens of the City of Madera, provided that they qualify in accordance with income guidelines as determined by the HUD/HOME program. The funding available for FY 2017/2018 is approximately \$1.3 million. This funding is targeted to provide assistance for manufactured housing purchases, rehabilitation of owner-occupied residences, and first time home buyer down payment assistance.

In addition to the programs and projects described herein above, the Special Revenue Funds provide for other non-major programs including, Park Development, Supplemental Public Safety, Developer Impact Fees, and Landscape and Maintenance District. Landscape and Maintenance District Funds are included within the Special Revenue Fund and are operational in nature. Development Impact Fee (DIF) Funds are largely non-operational in nature, as they provide funding for capital projects to offset the impact that development has on the City’s infrastructure capacity demands. Some DIFs are designed to offset the operational demands that development puts on City operations, and their contributions can be seen in certain operational funds as transfers in from DIFs. The detailed budgets for the Landscape Maintenance District Funds and the DIF Funds are attached to this report. But, due to the large number of budgets, they will not be discussed in detail unless Council has any questions about any of those budgets. Summaries of the Special Revenue Funds can be seen on the pages that follow Exhibit IV. The departments with budgets within these funds will review their proposed budgets with Council in order of the detail that follows the summaries.

## EXHIBIT IV

### SUMMARY OF SPECIAL REVENUE FUND EXPENSES

	16/17	17/18	S&B	%	M&O	%	Subtotal	Subtotal	Capital Outlay	17/18	%
	Budget	Budget	17/18		17/18		16/17	17/18	17/18	Budget	
	Revenue	Revenue	Budget	Chng	Budget	Chng	Operations	Operations	Budget	Expense	Chng
<b>FUND: 21229 - Transportation Fixed Route</b>											
Proposition 1B PTMISEA	(53,000)	(1,417,874)	0		0		0	0	1,417,874	1,417,874	2575%
Low Carbon Transit Ops Prgm (LCTOP)	0	(117,306)	0		0		0	0	117,306	117,306	
<b>TOTAL FUND 21229</b>	<b>(53,000)</b>	<b>(1,535,180)</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>1,535,180</b>	<b>1,535,180</b>	<b>2797%</b>
									(Surplus)/Deficit	0	
<b>FUNDS: 40800-45300 General Development Impact Fees</b>											
Undesignated	(1,989,078)	(1,898,448)	0		339,754	-40%	564,754	339,754	1,831,000	2,170,754	31%
<b>TOTAL FUNDS 40800-45300</b>	<b>(1,989,078)</b>	<b>(1,898,448)</b>	<b>0</b>		<b>339,754</b>	<b>-40%</b>	<b>564,754</b>	<b>339,754</b>	<b>1,831,000</b>	<b>2,170,754</b>	<b>31%</b>
									(Surplus)/Deficit	272,306	
<b>FUND: 41300 - Special Gas Tax</b>											
Special Gas Tax - Street Maintenance	(1,312,368)	(1,828,939)	0		1,828,939	-6%	1,936,030	1,828,939	0	1,828,939	-6%
RSTP - Federal Exchange	(680,450)	(683,596)	0		0		0	0	750,000	750,000	16%
State Transportation Improv Program	(75,000)	0	0		0		0	0	0	0	-100%
Proposition 1B SLPP	0	0	0		0		0	0	0	0	
<b>TOTAL FUND 41300</b>	<b>(2,067,818)</b>	<b>(2,512,535)</b>	<b>0</b>		<b>1,828,939</b>	<b>-6%</b>	<b>1,936,030</b>	<b>1,828,939</b>	<b>750,000</b>	<b>2,578,939</b>	<b>-3%</b>
									(Surplus)/Deficit	66,404	
<b>FUND: 41500 - Local Sales Tax</b>											
Measure A	0	0	0		0		0	0	0	0	
Measure T	(2,830,799)	(3,203,985)	0		0		0	0	2,778,736	2,778,736	44%
<b>TOTAL FUND 41500</b>	<b>(2,830,799)</b>	<b>(3,203,985)</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>2,778,736</b>	<b>2,778,736</b>	<b>44%</b>
									(Surplus)/Deficit	(425,249)	
<b>TOTAL MAJOR SPECIAL REVENUE FUNDS</b>	<b>(6,940,695)</b>	<b>(9,150,148)</b>	<b>0</b>		<b>2,168,693</b>	<b>-13%</b>	<b>2,500,784</b>	<b>2,168,693</b>	<b>6,894,916</b>	<b>9,063,609</b>	<b>44%</b>
									(Surplus)/Deficit	(86,539)	-86%
<b>FUND: 41000 - Park Development</b>											
Parks Development Activities	(95,275)	(350,000)	0		0		0	0	0	0	-100%
<b>TOTAL FUND 41000</b>	<b>(95,275)</b>	<b>(350,000)</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100%</b>
									(Surplus)/Deficit	(350,000)	
<b>FUND: 41100- Intermodal Bldg</b>											
Intermodal Building Activities	(87,579)	(87,579)	9,552	5%	77,720	-27%	115,154	87,272	0	87,272	-24%
Proposition 1B - CalOES	(228,730)	(47,541)	0		0		0	0	47,541	47,541	-79%
<b>TOTAL FUND 41100</b>	<b>(316,309)</b>	<b>(135,120)</b>	<b>9,552</b>	<b>5%</b>	<b>77,720</b>	<b>-27%</b>	<b>115,154</b>	<b>87,272</b>	<b>47,541</b>	<b>134,813</b>	<b>-61%</b>
									(Surplus)/Deficit	(307)	
<b>FUND: 41400 - Parking Dist Op</b>											
Parking District Operations	(46,000)	(46,000)	12,044	5%	26,964	-3%	39,325	39,008	0	39,008	-1%
<b>TOTAL FUND 41400</b>	<b>(46,000)</b>	<b>(46,000)</b>	<b>12,044</b>	<b>5%</b>	<b>26,964</b>	<b>-3%</b>	<b>39,325</b>	<b>39,008</b>	<b>0</b>	<b>39,008</b>	<b>-1%</b>
									(Surplus)/Deficit	(6,992)	
<b>FUND: 41600 - Business Imp Dist</b>											
Madera Downtown BID	(29,292)	(29,292)	0		29,373	0%	29,373	29,373	0	29,373	0%
<b>TOTAL FUND 41600</b>	<b>(29,292)</b>	<b>(29,292)</b>	<b>0</b>		<b>29,373</b>	<b>0%</b>	<b>29,373</b>	<b>29,373</b>	<b>0</b>	<b>29,373</b>	<b>0%</b>
									(Surplus)/Deficit	81	
<b>FUND: 41700 - Federal Aid Urban</b>											
F.A.U. CNG Projects	0	0	0		0		0	0	0	0	
F.A.U. Parks & Pedestrian Projects	0	0	0		0		0	0	0	0	
F.A.U. Streets Improvement Projects	(606,000)	(1,599,000)	0		0		0	0	1,669,000	1,669,000	175%
ARRA-CDBG-R	0	0	0		0		0	0	0	0	
ARRA-ECEBG	0	0	0		0		0	0	0	0	
Bridge Preventive Maint. BPMP	(25,674)	(121,357)	0		0		0	0	121,357	121,357	373%
<b>TOTAL FUND 41700</b>	<b>(631,674)</b>	<b>(1,720,357)</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>1,790,357</b>	<b>1,790,357</b>	<b>183%</b>
									(Surplus)/Deficit	70,000	
<b>FUND: 42000 - Local Transportation</b>											
L.T.F. - St. Improvement Projects	(1,247,418)	(1,213,534)	0		488,000	-9%	535,000	488,000	294,400	782,400	-28%
L.T.F. Parks/Bike Path Projects	(33,356)	(32,643)	0		0		0	0	32,580	32,580	-2%
<b>TOTAL FUND 42000</b>	<b>(1,280,774)</b>	<b>(1,246,177)</b>	<b>0</b>		<b>488,000</b>	<b>-9%</b>	<b>535,000</b>	<b>488,000</b>	<b>326,980</b>	<b>814,980</b>	<b>-27%</b>
									(Surplus)/Deficit	(431,197)	
<b>FUND: 43600 - NSP3 Program</b>											
HOME ARRA-NSP. Activity	(371,825)	0	0		0	-100%	324,500	0	0	0	-100%
<b>TOTAL FUND 43600</b>	<b>(371,825)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>-100%</b>	<b>324,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100%</b>
									(Surplus)/Deficit	0	



**SUMMARY OF SPECIAL REVENUE FUND EXPENSES (continued)**

	16/17 Budget Revenue	17/18 Budget Revenue	S&B 17/18 Budget	% Chng	M&O 17/18 Budget	% Chng	Subtotal 16/17 Operations	Subtotal 17/18 Operations	Capital Outlay 17/18 Budget	17/18 Budget Expense	% Chng
<b>FUND: 44000 - Housing Program</b>											
HOME 2007 - DAP Activity	0	0	0		0		0	0	0	0	
HOME REHABILITATION PROGRAM	(700,000)	0	0		0	-100%	700,000	0	0	0	-100%
HOME Reuse Activity	0	0	0		0		0	0	0	0	
CALHOME DAP Program	(31,704)	(31,704)	0		27,550	-45%	50,313	27,550	0	27,550	-45%
CALHOME Rehabilitation Program	(1,929,918)	(868,133)	0		868,133	-55%	1,929,918	868,133	0	868,133	-55%
CALHOME Reuse Program	0	0	0		0		0	0	0	0	
CALHOME Manufactured Rehab	0	(407,715)	0		407,715		0	407,715	0	407,715	
<b>TOTAL FUND 44000</b>	<b>(2,661,622)</b>	<b>(1,307,552)</b>	<b>0</b>		<b>1,303,398</b>	<b>-51%</b>	<b>2,680,231</b>	<b>1,303,398</b>	<b>0</b>	<b>1,303,398</b>	<b>-51%</b>
									(Surplus)/Deficit	(4,154)	
<b>FUND: 47700 - Supp Law Enforce</b>											
Police Activity - SLESF	(100,000)	(100,000)	0		100,000	0%	100,000	100,000	0	100,000	0%
<b>TOTAL FUND 47700</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>0</b>		<b>100,000</b>	<b>0%</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0%</b>
									(Surplus)/Deficit	0	
<b>FUND: 47800 - Local Law Enforce</b>											
Police Activity - JAG	(35,478)	0	0		0		0	0	0	0	-100%
<b>TOTAL FUND 47800</b>	<b>(35,478)</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100%</b>
									(Surplus)/Deficit	0	
<b>FUND: 47900 - DUI Enforce</b>											
DUI Enforcement & Awareness	0	0	0		0		0	0	0	0	
<b>TOTAL FUND 47900</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
									(Surplus)/Deficit	0	
<b>FUND: 48000 - Comm Fac Dist</b>											
CFD 2005-1, City-Wide Services	(269,000)	(269,000)	0		507,663	-37%	807,663	507,663	0	507,663	-37%
CFD 2006-1, KB Home	(185,000)	(185,000)	0		186,531	2%	183,721	186,531	0	186,531	2%
<b>TOTAL FUND 48000</b>	<b>(454,000)</b>	<b>(454,000)</b>	<b>0</b>		<b>694,194</b>	<b>-30%</b>	<b>991,384</b>	<b>694,194</b>	<b>0</b>	<b>694,194</b>	<b>-30%</b>
									(Surplus)/Deficit	240,194	
<b>FUND: 48500 - CFD Debt</b>											
CFD Debt Fund - 2006 Bonds	(177,720)	(180,630)	0		179,030	2%	176,120	179,030	0	179,030	2%
<b>TOTAL FUND 48500</b>	<b>(177,720)</b>	<b>(180,630)</b>	<b>0</b>		<b>179,030</b>	<b>2%</b>	<b>176,120</b>	<b>179,030</b>	<b>0</b>	<b>179,030</b>	<b>2%</b>
									(Surplus)/Deficit	(1,600)	
<b>FUND: 49100 - Sr Citizen Services</b>											
Community Services Operations	(34,195)	(38,195)	0		38,195	12%	34,195	38,195	0	38,195	12%
Therapeutic Programs	(33,368)	(33,368)	0		33,368	0%	33,368	33,368	0	33,368	0%
<b>TOTAL FUND 49100</b>	<b>(67,563)</b>	<b>(71,563)</b>	<b>0</b>		<b>71,563</b>	<b>6%</b>	<b>67,563</b>	<b>71,563</b>	<b>0</b>	<b>71,563</b>	<b>6%</b>
									(Surplus)/Deficit	0	
<b>FUND: 80200 - Park Fac Debt Svs</b>											
Park Facilities - Lease Administration	(194,257)	(194,257)	0		194,257	0%	194,257	194,257	0	194,257	0%
<b>TOTAL FUND 80200</b>	<b>(194,257)</b>	<b>(194,257)</b>	<b>0</b>		<b>194,257</b>	<b>0%</b>	<b>194,257</b>	<b>194,257</b>	<b>0</b>	<b>194,257</b>	<b>0%</b>
									(Surplus)/Deficit	(0)	
<b>FUND: 45XXX Landscape Assmt Dists</b>											
Various Departments	(465,529)	(391,743)	0		479,095	-9%	524,222	479,095	0	479,095	-9%
<b>TOTAL FUND 45XXX</b>	<b>(465,529)</b>	<b>(391,743)</b>	<b>0</b>		<b>479,095</b>	<b>-9%</b>	<b>524,222</b>	<b>479,095</b>	<b>0</b>	<b>479,095</b>	<b>-9%</b>
									(Surplus)/Deficit	87,352	
<b>TOTAL NON-MAJOR SPEC REV FUNDS</b>	<b>(6,927,318)</b>	<b>(6,226,691)</b>	<b>21,596</b>	<b>5%</b>	<b>3,643,594</b>	<b>-37%</b>	<b>5,777,130</b>	<b>3,665,190</b>	<b>2,117,337</b>	<b>5,830,068</b>	<b>-21%</b>
									(Surplus)/Deficit	(396,623)	
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>(13,868,013)</b>	<b>(15,376,839)</b>	<b>21,596</b>	<b>5%</b>	<b>5,812,287</b>	<b>-30%</b>	<b>8,277,914</b>	<b>5,833,883</b>	<b>9,012,253</b>	<b>14,893,677</b>	<b>9%</b>
(Surplus)/Deficit									(Surplus)/Deficit	(483,162)	

## **SPECIAL REVENUE FUNDS BY DEPARTMENT**

# FINANCE

## CFD 2005-1, CITY-WIDE SERVICES 48000000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>FUND: 48000</b>							
Dept 481: CFD 2005-1, City-Wide Services							
<b>REVENUE</b>							
4000	CFD Taxes	(273,070)	(263,610) ✓	(308,996)	(269,000)	(269,000)	(269,000)
4162	Interest Income	(3,200)	(9,664) ✓	(7,680)	0	0	0
<b>TOTAL REVENUE</b>		<b>(276,270)</b>	<b>(273,274)</b>	<b>(316,676)</b>	<b>(269,000)</b>	<b>(269,000)</b>	<b>(269,000)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6440	Contracted Services	12,059	5,514 ✓	5,374	6,000	6,000	6,000
6904	Interfund Charges - Admin. Overhead	3,609	3,609 ✓	1,356	1,663	1,663	1,663
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>15,668</b>	<b>9,123</b>	<b>6,730</b>	<b>7,663</b>	<b>7,663</b>	<b>7,663</b>
<b>TRANSFERS OUT</b>							
8200	Operating Transfers to Other Funds	216,000	0 ✓	500,000	800,000	800,000	500,000 ✓
<b>TOTAL TRANSFERS OUT</b>		<b>216,000</b>	<b>0</b>	<b>500,000</b>	<b>800,000</b>	<b>800,000</b>	<b>500,000</b>
<b>TOTAL EXPENDITURES</b>		<b>231,668</b>	<b>9,123</b>	<b>506,730</b>	<b>807,663</b>	<b>807,663</b>	<b>507,663</b>

## CFD 2006-1, KB HOME 48010000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4000	CFD Taxes	(181,579)	(186,724) ✓	(186,903)	(185,000)	(185,000)	(185,000)
4162	Interest Income	(5)	0	0	0	0	0
<b>TOTAL REVENUE</b>		<b>(181,584)</b>	<b>(186,724)</b>	<b>(186,903)</b>	<b>(185,000)</b>	<b>(185,000)</b>	<b>(185,000)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6440	Contracted Services	12,059	9,479 ✓	7,838	7,100	7,000	7,000
6904	Interfund Charges - Admin Overhead	0	0 ✓	561	501	501	501
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>12,059</b>	<b>9,479</b>	<b>8,399</b>	<b>7,601</b>	<b>7,501</b>	<b>7,501</b>
<b>TRANSFERS OUT</b>							
8210	Operating Transfers to Other Funds (Debt Service)	165,515	169,565 ✓	172,970	176,120	176,120	179,030
<b>TOTAL TRANSFERS OUT</b>		<b>165,515</b>	<b>169,565</b>	<b>172,970</b>	<b>176,120</b>	<b>176,120</b>	<b>179,030</b>
<b>TOTAL EXPENDITURES</b>		<b>177,574</b>	<b>179,044</b>	<b>181,369</b>	<b>183,721</b>	<b>183,621</b>	<b>186,531</b>

**CFD DEBT FUND - 2006 BONDS**  
**48500000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	(4,744)	(1,574)	(1,779)	(1,600)	(1,600)	(1,600)
4355	Transfer-in	(165,515)	(169,565)	(172,970)	(176,120)	(176,120)	(179,030)
	<b>TOTAL REVENUE</b>	<b>(170,259)</b>	<b>(171,139)</b>	<b>(174,749)</b>	<b>(177,720)</b>	<b>(177,720)</b>	<b>(180,630)</b>
<b>DEBT SERVICE</b>							
8000	Interest Expense	135,915	134,565	132,970	131,120	131,120	129,030
8001	Principal Repayment	30,000	35,000	40,000	45,000	45,000	50,000
	<b>TOTAL DEBT SERVICE</b>	<b>165,915</b>	<b>169,565</b>	<b>172,970</b>	<b>176,120</b>	<b>176,120</b>	<b>179,030</b>
	<b>TOTAL EXPENDITURES</b>	<b>165,915</b>	<b>169,565</b>	<b>172,970</b>	<b>176,120</b>	<b>176,120</b>	<b>179,030</b>

**PARK FACILITIES - LEASE ADMINISTRATION**  
**80200000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-in From Fund 45218	(194,257)	(194,257)	(194,257)	(194,257)	(194,257)	(194,257)
	<b>TOTAL REVENUE</b>	<b>(194,257)</b>	<b>(194,257)</b>	<b>(194,257)</b>	<b>(194,257)</b>	<b>(194,257)</b>	<b>(194,257)</b>
<b>DEBT SERVICE</b>							
8000	Interest Expense	49,299	42,052	34,441	34,441	34,441	18,060
8001	Principal Lease payment	144,957	152,205	159,816	159,816	159,816	176,197
	<b>TOTAL DEBT SERVICE</b>	<b>194,256</b>	<b>194,257</b>	<b>194,257</b>	<b>194,257</b>	<b>194,257</b>	<b>194,257</b>
	<b>TOTAL EXPENDITURES</b>	<b>194,256</b>	<b>194,257</b>	<b>194,257</b>	<b>194,257</b>	<b>194,257</b>	<b>194,257</b>

# ENGINEERING

## SPECIAL GAS TAX - STREET MAINTENANCE

41303310

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	(48)	0	0	0	0	0
4430	Gas Tax - Section 2105	(424,870)	(372,828)	(359,109)	(399,479)	(399,479)	(380,551)
4431	Gas Tax - Section 2106	(122,619)	(138,613)	(127,840)	(199,789)	(199,789)	(234,641)
4432	Gas Tax - Section 2107	(454,499)	(479,440)	(467,609)	(554,740)	(554,740)	(491,617)
4433	Gas Tax - Section 2107.5	(7,500)	(15,000)	(7,500)	(7,500)	(7,500)	(7,500)
4443	Gas Tax Section 2103	(870,322)	(649,663)	(328,565)	(150,860)	(150,860)	(262,144)
4444	Gas Tax - RMRA (Rd Maint& Reha	0	0	0	0	0	(377,571)
4445	Gas Tax - Loan Repayment	0	0	0	0	0	(74,915)
4657	Miscellaneous Revenue	0	0	0	0	0	0
<b>TOTAL REVENUE</b>		<b>(1,879,858)</b>	<b>(1,655,544)</b>	<b>(1,290,623)</b>	<b>(1,312,368)</b>	<b>(1,312,368)</b>	<b>(1,828,939)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6898	Prior year expenses	0	0	0	0	0	0
6904	Interfund Charges - Admin. Overhead	250,000	250,000	-	0	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>250,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT</b>							
8200	Transfer Out	38,000	39,140	41,000	41,000	0	43,000
8200	Transfer Out	1,208,901	1,550,000	1,646,472	1,895,030	1,936,030	1,785,939
<b>TOTAL TRANSFERS OUT</b>		<b>1,246,901</b>	<b>1,589,140</b>	<b>1,687,472</b>	<b>1,936,030</b>	<b>1,936,030</b>	<b>1,828,939</b>
<b>TOTAL EXPENDITURES</b>		<b>1,496,901</b>	<b>1,839,140</b>	<b>1,687,472</b>	<b>1,936,030</b>	<b>1,936,030</b>	<b>1,828,939</b>

## RSTP - FEDERAL EXCHANGE

41315320

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4429	RSTP - Federal Exchange	(1,397,478)	0	0	(680,450)	(680,450)	(683,596)
<b>TOTAL REVENUE</b>		<b>(1,397,478)</b>	<b>0</b>	<b>0</b>	<b>(680,450)</b>	<b>(680,450)</b>	<b>(683,596)</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7050	4th St Widening, "K" to UPRR, R-4	699,898	51,857	0	0	0	0
7050	Construction & Infrastructure	0	0	0	0	647,000	750,000
7050	Pine Pecan Street Improvements R-61	5,006	1,530,251	0	0	0	0
7050	Lake St Widening: 4th to Cleveland	0	31,604	8,024	0	0	0
7050	Fourth Street Median Landscaping R-56	0	7,732	234,252	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>704,903</b>	<b>1,613,712</b>	<b>8,024</b>	<b>647,000</b>	<b>647,000</b>	<b>750,000</b>
<b>TOTAL EXPENDITURES</b>		<b>704,903</b>	<b>1,613,712</b>	<b>8,024</b>	<b>647,000</b>	<b>647,000</b>	<b>750,000</b>

## STATE TRANSPORTATION IMPROVEMENT PROGRAM

41305420

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4487	Safe Routes to School Grant (SR2SL)	0	(1,187)	0	0	0	0
4073	BTA Program- Bicycle Transp. Project	(16,649)	(81,905)	(10,866)	0	(3,657)	0
4820	State Transp. Improve.- Streets	(4,946,383)	(195,528)	0	0	0	0
	UPRR Match Grant	0	0	0	(75,000)	(75,000)	0
<b>TOTAL REVENUE</b>		<b>(4,963,032)</b>	<b>(278,620)</b>	<b>(10,866)</b>	<b>(75,000)</b>	<b>(78,657)</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7030	FRT Schnoor Brdg North Xing PK-54	911	0	2,296	0	0	0
7050	4th St. Widening, "K" to UPRR, R-4	5,141,911	0	0	0	0	0
7050	FRT Gateway & UPRR Undercrossing PK-08	0	0	0	75,000	75,000	0
7050	6th St Bike Lanes, "N" to Lake	88,903	5,481	0	0	0	0
7050	Laurel Bike Path: Sunset to FRT - PK-12	0	0	37,000	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>5,231,724</b>	<b>5,481</b>	<b>62,845</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>5,231,724</b>	<b>5,481</b>	<b>62,845</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>

PROPOSITION 1B SLPP

41300000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
9171-8085	Proposition 1B SLPP	(609,899)	(246,979)	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(609,899)</b>	<b>(246,979)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>							
9171-5072	4th St.Pine to "K", R-25	508,683	0	0	0	0	0
9171-5105	D St.and Almond Ave. AC Overlay, R-42	148,889	0	0	0	0	0
9171-5106	Gateway Dr. AC Overlay,R-43	92,198	0	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>749,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>749,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

MEASURE A - CAPITAL FACILITIES

41500000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4079	Measure A Sales Tax Proceeds-City	(3,903)	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(3,903)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
7050	Pine 4th, Howard to "K" R-25	188,063	0	0	0	0	0
7050	Olive Ave/Gateway to Roosevelt	0	(6,839)	60,369	0	0	0
7050	Pine St. Howard to 4th,R-50	944	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>189,007</b>	<b>(6,839)</b>	<b>60,369</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>185,104</b>	<b>(6,839)</b>	<b>60,369</b>	<b>0</b>	<b>0</b>	<b>0</b>

**MEASURE T - CAPITAL FACILITIES**

**41514470**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4083	Measure T - RTP-Rehab/Construction	(1,046,176)	(731,823)	(1,140,426)	(969,450)	(969,450)	(981,148)
4162	Interest Income	(6,220)	(8,373)	(16,305)	0	0	0
4083	Meas T- LTP Surf Seal Trtmnt/Dpt.328	(544,011)	(375,348)	(593,021)	(504,114)	(504,114)	(510,561)
4162	Interest Income	(1,877)	(2,343)	(4,998)	0	0	0
4083	Meas T -LTP Suppl Maint/dept 328	(366,162)	(252,638)	(399,149)	(339,308)	0	(682,955)
4162	Interest Income	(276)	(356)	(717)	0	0	0
4083	Measure T Sales Tax Proceeds - Flex	(945,897)	(247,819)	0	(843,421)	(843,421)	(852,589)
4083	Meas T -LTP ADA comp.-Sdwlk repair	(20,924)	(14,436)	(22,808)	(19,389)	(19,389)	(19,637)
4162	Interest Income	(127)	(72)	(182)	0	0	0
4083	Meas T -Transit Enhanc/Bus Shelt -TEP	(76,578)	(52,837)	(83,484)	(70,969)	(70,969)	(71,870)
4162	Interest Income	(198)	(372)	(851)	0	0	0
4083	Measure T -Transit Enhance/ADA-Seniors	(7,114)	(4,908)	(7,755)	(6,592)	(6,592)	(6,677)
4162	Interest Income	(99)	(123)	(234)	0	0	0
4083	Measure T-Enviro Enhance/Bike/Ped.	(83,694)	(57,746)	(91,234)	(77,556)	(77,556)	(78,548)
4162	Interest Income	(285)	(437)	(786)	0	0	0
4083	Measure T Sales Tax Proceeds - Tier 1	(754,317)	(423)	0	0	0	0
4162	Interest Income	(43)	(162)	(273)	0	0	0
<b>TOTAL REVENUE</b>		<b>(3,853,997)</b>	<b>(1,750,216)</b>	<b>(2,362,223)</b>	<b>(2,830,799)</b>	<b>(2,491,491)</b>	<b>(3,203,985)</b>
<b>CAPITAL OUTLAY</b>							
9156-4004	Inter Fund Charges Admin Overhead	0	0	0	0	0	0
7050	<b>Construction/Infrastructure</b>	609,638	1,914	0	0	969,450	913,394
	<del>3R ADA Granada, R-33</del>	0	0	0	0	0	0
	<del>St Rehab D L S (Lake/Sherwood)</del>	0	0	0	0	0	0
7050	Lake St - 4th St to Cleveland R-46	20,285	59,018	24,421	267,849	0	0
	<del>Pecan/Story/Sunset/Tozer/Ellis St R-20</del>	0	0	0	0	0	0
7050	Olive Ave. Widening (Gateway to Knox, R-10)	2,475	0	0	536,601	0	0
7050	Cleveland - Cleveland Ave to SR 99	0	0	0	0	0	0
7050	3R ADA D ST. & Almond Ave	148,890	344	0	0	0	0
7050	3R ADA Gateway R43	103,982	0	0	0	0	0
7050	Bridge @ Schnoor/Cleveland B-1	1,586	31,016	0	0	0	0
7050	<del>Granada/Riverside/Almond/Pecan/Golden St Oly</del>	29,880	0	0	0	0	0
7050	Surface Seals & AC Overlays 15-16	0	0	8,929	165,000	0	0
7050	Surface Seals & AC Overlays Arterials/Collectors R-55	2,958	82,158	369,502	0	0	0
7050	Cleveland - Schnoor Ave to SR 99	0	0	0	0	0	0
8200	<b>Transfer Out</b>	417,000	146,323	471,015	504,114	504,114	888,573
8200	<b>Transfer Out</b>	300,000	300,410	317,029	339,308	0	682,955
	Interfund Charges Admin Overhead	0	0	0	0	0	0
7050	<b>Construction/Infrastructure</b>	540,376	247,739	0	0	0	60,500
	<del>Ellis St Ave 16 Phase 1</del>	0	0	0	0	0	0
7050	4th St Recon-Ph2(East of UPRR & Lake),R-5	302,014	0	0	0	0	0
	<del>Ellis St Ave 16 Overcrossing R-6B</del>	0	0	0	0	0	0
7050	<b>Construction/Infrastructure</b>	200	0	0	0	19,389	19,637
7050	ADA Walkability Sidewalks 15/16, R-64	0	0	5,196	19,389	0	0
7000	Bus Acquisition	2,922	0	0	0	0	0
7030	<b>Facilities &amp; Improvements</b>	0	0	17,380	30,000	70,969	83,000
	Security & Passenger Enhancements, Trans-7	0	0	0	40,969	0	0
7030	New Transit Maintenance-Admin Facility	4,769	24,295	2,402	0	0	0
	Facility Planning Design TEP	0	0	0	0	0	0
7030	Bus Shelters Capital Enhancements	0	0	0	0	0	0
	CNG Fueling Station	0	0	0	0	0	0
7030	Security & Passenger Enhancements, Trans-6	0	0	0	0	6,952	0
7030	Security & Passenger Enhancements, Trans-7	0	0	0	6,952	0	0
7030	<b>Facilities &amp; Improvements</b>	0	0	0	0	0	6,677
7050	<b>Construction/Infrastructure</b>	305	8,960	0	0	516,000	119,000
7050	Tulare/Cleveland/Raymond Bike Path,PK-48	112	43	0	0	0	0
7030	<b>Facilities &amp; Improvements</b>	440	0	0	0	5,000	5,000
7050	Bike/Ped Path Fresno River to Cleveland PK-56	0	0	0	0	0	0
7050	Bike/Ped Path FRT North Bank, Ph-1 PK-57	0	0	0	0	0	0
7050	Bike/Ped Path FRT North Bank, Ph-2 PK-58	0	0	0	3,000	0	0
7030	Ped Facilities/Schools & Commercial Areas R-62	0	0	0	5,000	0	0
7050	6th St. ADA Improvements. R-48	14,446	0	0	0	0	0
7050	6th St Bike Lanes,"N"-Lake,R-53	9,890	1,086	0	0	0	0
7050	ADA Walkability Sidewalks R-52	0	0	0	0	0	0
7050	Laurel Bike Path Sunset to River Trail PK-12	11,132	11,755	73,818	0	0	0
	Interfund Charges Admin Overhead	0	0	0	0	0	0
7050	ADA Walkability Sidewalks 15/16, R-64	0	0	0	17,000	0	0
7050	<b>Construction/Infrastructure</b>	67,328	0	0	0	0	0
	<del>Ellis St/Ave 16 (phase 1)</del>	0	0	0	0	0	0
7050	4th St Recon-Ph2(East of UPRR & Lake),R-5	522,483	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>3,113,109</b>	<b>915,061</b>	<b>1,289,691</b>	<b>1,935,182</b>	<b>2,091,874</b>	<b>2,778,736</b>
<b>TOTAL EXPENDITURES</b>		<b>3,113,109</b>	<b>915,061</b>	<b>1,289,691</b>	<b>1,935,182</b>	<b>2,091,874</b>	<b>2,778,736</b>

F.A.U. - CNG PROJECTS

41705020

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4422	CMAQ Revenue	(141,823)	18,572	(35,846)	0		0
	<b>TOTAL REVENUE</b>	<b>(141,823)</b>	<b>18,572</b>	<b>(35,846)</b>	<b>0</b>		<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7030	CNG Fueling Station	0	0	0	0		0
7000	CNG Compressor CNG11-1 @Fuel Station	18,655	0	0	0		0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>18,655</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>18,655</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>

F.A.U. - PARKS & PEDESTRIAN PROJECTS

41705030

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4422	CMAQ Revenue	(55,788)	(33,402)	(180,795)	0	0	0
	<b>TOTAL REVENUE</b>	<b>(55,788)</b>	<b>(33,402)</b>	<b>(180,795)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7050	Tulare/Cleveland/Rymnd Bike Path PK 48	0	0	0	0	0	0
7050	FRT Gateway & RR	0	0	0	0	0	0
	Sunrise Rotary Sports Complx - Paving	0	0	0	0	0	0
7050	Bike/Ped Path: FRT to Cleveland Ave, PK-56	0	0	0	0	0	0
7050	Laurel Bike Path Sunset to River Trail PK-12	0	0	0	0	0	0
7050	Tulare/Civland/Rymnd Bike Path PK 48	0	0	0	0	0	0
7050	FRT-Gateway & UPRR Undercrossing - PK-08	0	0	0	0	0	0
7050	Bike/Ped Path: N. bank FRT, Ph 1 PK-57	0	0	0	0	0	0
7050	Bike/Ped Path: N. bank FRT, Ph 2 PK-58	0	0	0	0	0	0
7050	FRT-Gateway & UPRR Undercrossing - PK-08	0	0	0	0	0	0
7050	Laurel Bike Path Sunset to River Trail PK-12	0	0	382,275	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>382,275</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>382,275</b>	<b>0</b>	<b>0</b>	<b>0</b>

F.A.U. - STREET IMPROVEMENT PROJECTS

41705070

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4422	CMAQ Revenue	(10,418)	(6,726)	(203,539)	(200,000)	(200,000)	(1,288,000)
4494	ATP Grant	0	0	0	(379,000)	0	0
4493	HSIP Grant	(10,204)	(14,378)	(248,699)	(27,000)	(27,000)	(311,000)
4420	Section 130: Cleveland Ave UPRR Crossing Improv	(9,379)	(15,647)	(267,862)	0	0	0
	<b>TOTAL REVENUE</b>	<b>(30,000)</b>	<b>(36,751)</b>	<b>(720,100)</b>	<b>(606,000)</b>	<b>(227,000)</b>	<b>(1,599,000)</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7050	Howard/Westberry Traffic Signa. - TS-19	0	0	0	0	27,000	0
7050	<b>Construction/Infrastructure</b>	0	0	0	0	0	1,358,000
7050	<b>Construction/Infrastructure</b>	0	0	0	0	0	311,000
7050	TSI-HSIP Various Locations TS-18	11,765	6	248,699	0	0	0
7050	Gateway - Central - 3rd Sidewalks, R-38	1,024	4,672	7,697	0	0	0
7050	Raymond Rd.Shoulder n/o Cleveland, R-37	1,959	660	1,132	0	0	0
7050	Schnoor/Cleveland Tr Signal Mod	5,897	176,872	28,227	0	0	0
	James Madison School/SR2SL	0	0	0	0	0	0
7050	Lake/4th/Central Intersection R-57	0	0	0	0	0	0
	Sunset Ave Sidewalks	0	0	0	27,000	0	0
	FRT Gateway & UPRR Undercrossing, PK-08	0	0	0	379,000	0	0
7030	Pedestrian Facilities/Schools & Commercial R-62	0	0	0	200,000	200,000	0
7050	Cleveland Ave @UPRR Traffic Signal, TS-14	0	0	227,384	0	0	0
7050	Cleveland Dual Left Turn Lanes at Schnoor - TS-13	0	0	28,227	0	27,000	0
7050	Cleveland Ave UPRR Crossing Improv	11,392	51,769	227,384	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>32,038</b>	<b>233,979</b>	<b>768,749</b>	<b>606,000</b>	<b>227,000</b>	<b>1,669,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>32,038</b>	<b>233,979</b>	<b>768,749</b>	<b>606,000</b>	<b>227,000</b>	<b>1,669,000</b>



**BRIDGE PREVENTATIVE MAINTENANCE PROGRAM (BPMP)**

**41705730**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4468	Bridge Preventive Maint. BPMP-Grant	(5,478)	(215,920)	(2,608)	(25,674)	(25,674)	(121,357)
	<b>TOTAL REVENUE</b>	<b>(5,478)</b>	<b>(215,920)</b>	<b>(2,608)</b>	<b>(25,674)</b>	<b>(25,674)</b>	<b>(121,357)</b>
<b>CAPITAL OUTLAY</b>							
7050	Gateway Bridge Repair	0	2,175	2,251	0	25,674	0
7050	Repair/Rehab of 3 City Br, B-4	0	0	0	25,674	0	121,357
7050	Bridge @ Schnoor/Cleveland B-1	12,197	203,512	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>12,197</b>	<b>205,687</b>	<b>2,251</b>	<b>25,674</b>	<b>25,674</b>	<b>121,357</b>
	<b>TOTAL EXPENDITURES</b>	<b>12,197</b>	<b>205,687</b>	<b>2,251</b>	<b>25,674</b>	<b>25,674</b>	<b>121,357</b>

**LOCAL TRANSPORTATION FUNDING - STREET PROJECTS**

**42005330**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4436	Local Transportation Allocation - Street	(792,890)	(1,033,567)	(1,119,653)	(1,247,418)	(1,247,418)	(1,213,534)
	<b>TOTAL REVENUE</b>	<b>(792,890)</b>	<b>(1,033,567)</b>	<b>(1,119,653)</b>	<b>(1,247,418)</b>	<b>(1,247,418)</b>	<b>(1,213,534)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6904	Interfund Charges - Admin. Overhead	70,000	70,000	0	70,000	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>	<b>70,000</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
7050	<b>Construction/Infrastructure</b>	0	0	0	0	516,000	0
7050	Federal/State Local Match	0	0	0	0	0	0
7050	ADA Walkability Sidewalks, 15/16, R-64	0	0	0	40,000	0	0
7050	Howard/Westberry Traffic Signal - TS-19	0	0	0	0	0	13,000
7050	Micro-Paver Distress Survey, Misc-4	0	0	41,807	0	0	10,000
7050	Howard/Mainberry Ped X-Walk, TS-21	0	0	0	0	0	2,000
7050	Gateway Bridge Repair-PE	0	1,225	1,000	0	0	0
7050	Repair/Rehab 3 City Br, B-4	0	0	0	10,000	0	50,000
7050	TSI-HSIP Various Locations - TS-18	3,446	16,217	33,522	0	0	0
7030	CNG Fueling Station	0	0	0	0	32,000	0
7050	Gateway Central-3rd Sidewalks R-38	576	612	1,049	0	0	15,000
7000	CNG Compressor @fueling station	9,535	0	0	0	0	0
7050	Raymond Rd,Shoulder n/o Cleveland, R-37	312	95	153	0	0	0
7050	4th St Widening, "K" to UPRR, R-4	0	0	0	0	0	0
7050	Fourth St, Utility Undergrounding	45,208	0	0	0	0	0
7050	6th St. ADA Improvemens R-48	219	0	0	0	0	0
7050	UPRR Crossing Street Approaches,R-32	32,916	53,915	63,166	50,000	0	5,000
7050	6th St Bike Lane, "N" - Lake, R-53	0	0	0	0	0	0
7050	Traffic Warrants	20,587	19,280	5,371	5,000	0	10,000
7050	Contingency/Project Admin	57,882	49,885	92,680	134,000	0	50,000
7050	ADA Walkability Sidewalks R-52	0	0	0	0	0	0
7050	Lake St. Widening: 4th to Clvln R-46	0	0	0	0	0	0
7050	Intersection of 4th St/Lake St/Central Ave, R-57	0	0	943	0	0	10,000
7050	Olive Ave Widening: Gateway to Knox, R-10	0	0	0	264,000	0	0
7050	Pine St/Pecan Ave Widening R-61	1,938	760,893	107,092	0	0	0
7050	Schnoor/Cleveland Tr Signal	195	30,094	1,567	0	0	0
7050	Sidewalk Repair Cost Sharing Program	1,085	10,728	1,256	10,000	0	10,000
7050	James Madison School SR25L	0	0	0	0	0	0
7050	Sunset Ave. Sidewalks	0	0	0	3,000	0	34,400
7050	Pedestrian Facilities/School & Commercial Areas	0	0	0	32,000	0	30,000
7050	Washington School Sidewalks	0	0	0	0	0	55,000
7050	Thomas Jefferson/John Adams Sidewalks,R-51	132	2,037	1,338	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>174,031</b>	<b>944,981</b>	<b>350,945</b>	<b>548,000</b>	<b>548,000</b>	<b>294,400</b>
<b>TRANSFERS OUT</b>							
8200	Transfer - Fund 10200 (Depts 412)	379,936	412,000	412,000	465,000	0	488,000
	<b>TOTAL TRANSFERS OUT</b>	<b>379,936</b>	<b>412,000</b>	<b>412,000</b>	<b>465,000</b>	<b>0</b>	<b>488,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>623,967</b>	<b>1,426,981</b>	<b>762,945</b>	<b>1,083,000</b>	<b>548,000</b>	<b>782,400</b>

LOCAL TRANSPORTATION FUNDING - PARKS/BIKE PATH PROJECTS

42005410

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4435	Local Trans. Allocation - Bike Lanes	(22,322)	(24,299)	(50,181)	(33,356)	(33,356)	(32,643)
	<b>TOTAL REVENUE</b>	<b>(22,322)</b>	<b>(24,299)</b>	<b>(50,181)</b>	<b>(33,356)</b>	<b>(33,356)</b>	<b>(32,643)</b>
<b>TOTAL CAPITAL OUTLAY</b>							
5800-5041	FRT Xing/Schnoor South PK 33	0	0	0	0	0	0
	<u>Facility &amp; Improvement</u>	0	0	0	0	0	0
7030	Bike Lane Project PK 01	2,242	7,640	0	33,356	33,356	32,580
	<u>Construction/Infrastructure</u>	0	0	0	0	0	0
7050	FRT Schnoor Brdg North PK 54	2,951	6	232	0	0	0
7050	FRT Gateway & UPRR PK 08	2,740	20,963	(6,716)	0	0	0
7050	Laurel Bike Path - Sunset to FRT, PK-12	20	7,332	30,274	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>7,934</b>	<b>35,941</b>	<b>23,790</b>	<b>33,356</b>	<b>33,356</b>	<b>32,580</b>
	<b>TOTAL EXPENDITURES</b>	<b>7,934</b>	<b>35,941</b>	<b>23,790</b>	<b>33,356</b>	<b>33,356</b>	<b>32,580</b>

## POLICE SERVICES

### POLICE ACTIVITY - SLESF 47700000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	22	(112)	(301)	0	0	0
4428	Current Year Allocation	(125,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
	<b>TOTAL REVENUE</b>	<b>(124,978)</b>	<b>(100,112)</b>	<b>(100,301)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6425	Vehicle Fuel, Supplies & Maintenance	0	0	0	0	0	0
6532	Other Supplies	100,259	84,779	71,841	100,000	100,000	100,000
6532	Tool Replacement Costs	9,276	0	0	0	0	0
6907	Interfund Charge Vehicle Replacement	0	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>109,535</b>	<b>84,779</b>	<b>71,841</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7000	Computers and Peripherals	84	0	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>109,619</b>	<b>84,779</b>	<b>71,841</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

### DUI ENFORCEMENT AND AWARENESS 47900000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4458	DUI Enf. & Awareness Grant	(94,369)	(123,082)	(20,462)	0	0	0
4657	Miscellaneous Revenue	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(94,369)</b>	<b>(123,082)</b>	<b>(20,462)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SALARIES AND BENEFITS</b>							
5100	Salaries - Overtime	63,695	73,368	0	0	0	0
5304	Workers' Compensation Insurance	4,331	5,622	0	0	0	0
5305	Medicare Tax - Employer's Share	924	1,148	0	0	0	0
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>68,950</b>	<b>80,137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6532	Other Supplies	1,415	0	0	0	0	0
7000	Other Equipment	0	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,415</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>70,365</b>	<b>80,137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**POLICE ACTIVITY - JAG  
47800000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4457	Grant	(26,819)	(59,720)	0	(35,478)	(35,478)	0
4454	Prior Year Federal Entitlement	(23,723)	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(50,542)</b>	<b>(59,720)</b>	<b>0</b>	<b>(35,478)</b>	<b>(35,478)</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6470	Funding to Outside Agencies - Madera County	19,615	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>19,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7000	Computer Equipment and Peripherals	0	0	0	0		0
7000	New Equipment	0	38,478	0	35,478	35,478	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>38,478</b>	<b>0</b>	<b>35,478</b>	<b>35,478</b>	<b>0</b>
<b>TRANSFERS OUT</b>							
8200	Operating Transfer to Other Funds	9,000	0	0	0	0	0
	<b>TOTAL TRANSFERS OUT</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>28,615</b>	<b>38,478</b>	<b>0</b>	<b>35,478</b>	<b>35,478</b>	<b>0</b>

## PARKS AND COMMUNITY SERVICES

### PARKS DEVELOPMENT FUND

41090000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4301	Donations	(31,526)	0	0	0	0	0
4355	Transfer In from Fund 10221	(2,125)	0	0	0	0	0
	Transfer In from Fund 42000	0	0		0	0	0
	C.M.A.Q. Revenue	0	0		0	0	0
4478	HRPP Grant	0	0	(731,250)	(95,275)	(95,275)	(350,000)
	Fansler Foundation Grant	0	(67,670)	0	0	0	0
	Bicycle Transportation Account	0	0	0	0	0	0
<b>TOTAL REVENUE</b>		<b>(33,651)</b>	<b>(67,670)</b>	<b>(731,250)</b>	<b>(95,275)</b>	<b>(95,275)</b>	<b>(350,000)</b>
<b>CAPITAL OUTLAY</b>							
7030	Centennial Park	0	0	63,969	95,275	95,275	0
7030	Knox Park Rehab	0	9,500	361,257	0	0	0
7030	Centennial Park	0	0	353,972	0	0	0
7030	Parks ADA Improvement	0	0	40,664	0	0	0
7030	Donation:Sunrise Rotary Sports Complex Imp,PK-13	99,395	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>99,395</b>	<b>9,500</b>	<b>819,862</b>	<b>95,275</b>	<b>95,275</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>99,395</b>	<b>9,500</b>	<b>819,862</b>	<b>95,275</b>	<b>95,275</b>	<b>0</b>

### FMAAA GRANTS

XXXXXXXX

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4460	F.M.A.A.A. Grant - Transportation	0	0	0	(10,195)	(10,195)	(10,195)
4463	F.M.A.A.A. Grant - Site Management	0	0	0	(24,000)	(38,640)	(28,000)
4470	F.M.A.A.A. Grant - Adult Day Care	0	0	0	(33,368)	(33,368)	(33,368)
<b>TOTAL REVENUE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(67,563)</b>	<b>(82,203)</b>	<b>(71,563)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
	Transfer Out to Senior Operations - Transportation	0	0	0	10,195	10,195	10,195
	Transfer Out to Senior Operations - Site Mgt.	0	0	0	24,000	38,640	28,000
	Transfer Out to Senior Therapeutic - Adult Day Care	0	0	0	33,368	33,368	33,368
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>67,563</b>	<b>82,203</b>	<b>71,563</b>

## GRANTS

### PROPOSITION 1B PTMISEA

21295590

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4033-8163	Interest Income	0	0	0	0	0	0
4490	Proposition 1B PTMISEA	0	(34,532)	(12,210)	(53,000)	(139,102)	(1,417,874)
4491	Proposition 1B-OHS	(14,438)	0	0	0	0	0
<b>TOTAL REVENUE</b>		<b>(14,438)</b>	<b>(34,532)</b>	<b>(12,210)</b>	<b>(53,000)</b>	<b>(139,102)</b>	<b>(1,417,874)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6600	Depreciation / Replacement	38,590	38,590	38,590	0	0	0
6602	Capitalized Asset Contra Account	0	(34,532)	(12,210)	0	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>38,590</b>	<b>4,058</b>	<b>26,380</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7000	Other New Equipment	14,438	0	0	0	0	0
7030	Transit & Public Works Maint/Adm Facility-Trans-1	0	34,532	12,210	53,000	139,102	1,417,874
7030	Bus Shelters / Capital Enhancements-Tran	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>14,438</b>	<b>34,532</b>	<b>12,210</b>	<b>53,000</b>	<b>139,102</b>	<b>1,417,874</b>
<b>TOTAL EXPENDITURES</b>		<b>53,028</b>	<b>38,590</b>	<b>38,590</b>	<b>53,000</b>	<b>139,102</b>	<b>1,417,874</b>

### LOW CARBON TRANSIT OPERATIONS PROGRAM (LCTOP)

21295491

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4266	Low Carbon Transit Operation (LCTOP)	0	0	0	0	0	(117,306)
<b>TOTAL REVENUE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(117,306)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6600	Depreciation / Replacement	78,481	78,481	78,481	0	0	0
6605	Loss on Disposal of Capital Asset	0	0	0	0	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>78,481</b>	<b>78,481</b>	<b>78,481</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7030	Facilities & Improvements	0	0	0	50,146	0	117,306
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>50,146</b>	<b>0</b>	<b>117,306</b>
<b>TOTAL EXPENDITURES</b>		<b>78,481</b>	<b>78,481</b>	<b>78,481</b>	<b>50,146</b>	<b>0</b>	<b>117,306</b>

**INTERMODAL BUILDING ACTIVITIES**

**41108060**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4167	Building Rents and Leases	(20,658)	(21,120)	(21,120)	(21,000)	(21,000)	(21,000)
4240	Utility Reimbursement	(9,387)	(8,234)	(12,183)	(7,000)	(10,000)	(7,000)
4424	Local Transportation Fund-City	(30,434)	(20,997)	(65,297)	(12,118)	(65,000)	(12,118)
4423	Grant - Sec 5307	(7,233)	(2,182)	(2,689)	(47,461)	(7,000)	(47,461)
	<b>TOTAL REVENUE</b>	<b>(67,712)</b>	<b>(52,533)</b>	<b>(101,289)</b>	<b>(87,579)</b>	<b>(103,000)</b>	<b>(87,579)</b>
<b>SALARIES AND BENEFITS</b>							
5005	Salaries - Part-time	5,903	5,067	7,716	7,830	7,965	8,190
5304	Worker's Compensation Insurance	452	402	633	657	698	722
5305	Medicare Tax - Employer's Share	93	76	116	118	120	123
5307	Deferred Compensation - Part-time	221	190	290	294	299	307
5309	Unemployment Insurance	276	219	271	238	229	210
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>6,945</b>	<b>5,954</b>	<b>9,026</b>	<b>9,136</b>	<b>9,312</b>	<b>9,552</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	14,111	14,453	14,785	15,000	15,000	15,000
6440	Contracted Services	19,256	6,583	9,035	15,000	15,000	15,000
6530	Building Supplies, Keys, Repairs	81	2,158	3,677	4,000	4,000	4,000
6560	Liability / Property Insurance	978	1,051	1,115	1,609	1,609	1,609
6900	Interfund Charges - Fac.Maint.	20,500	12,649	41,319	58,316	58,316	29,895
6902	Interfund Charges - Central Supply	86	62	88	500	500	500
6904	Interfund Charges - Admin. Overhead	3,642	12,840	10,268	11,555	11,555	11,555
8220	Transfers Out - Insurance Reserve	0	258	450	38	38	162
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>58,654</b>	<b>50,054</b>	<b>80,737</b>	<b>106,018</b>	<b>106,018</b>	<b>77,720</b>
	<b>TOTAL EXPENDITURES</b>	<b>65,599</b>	<b>56,008</b>	<b>89,763</b>	<b>115,154</b>	<b>115,330</b>	<b>87,272</b>

**PROPOSITION 1B - CALOES**

**41105492**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4491	Prop 1B CalOES	(20,865)	0	0	(228,730)	(181,189)	(47,541)
	<b>TOTAL REVENUE</b>	<b>(20,865)</b>	<b>0</b>	<b>0</b>	<b>(228,730)</b>	<b>(181,189)</b>	<b>(47,541)</b>
<b>CAPITAL OUTLAY</b>							
7030	Security & Passenger Enhancements	0	0	0	0	0	0
7030	Security & Passenger Enhancements - Trans-6	0	0	0	0	0	0
7030	Security & Passenger Enhancements - Trans-7	0	0	0	228,730	181,189	47,541
7030	Intermodal Bldg Improvement, Trans-3	20,865	0	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>20,865</b>	<b>0</b>	<b>0</b>	<b>228,730</b>	<b>181,189</b>	<b>47,541</b>
	<b>TOTAL EXPENDITURES</b>	<b>20,865</b>	<b>0</b>	<b>0</b>	<b>228,730</b>	<b>181,189</b>	<b>47,541</b>

**PARKING DISTRICT OPERATIONS**

**41400000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4552	Parking Ticket Penalty	(26,532)	(23,118)	(20,530)	(18,000)	(15,000)	(18,000)
4600	Parking District Assessments	(29,910)	(21,733)	(27,560)	(28,000)	(25,000)	(28,000)
4657	Miscellaneous Revenue	0	0	0	0	0	0
4682	Collection Recovery	(1,198)	(506)	(876)	0	(900)	0
<b>TOTAL REVENUE</b>		<b>(57,640)</b>	<b>(45,357)</b>	<b>(48,966)</b>	<b>(46,000)</b>	<b>(40,900)</b>	<b>(46,000)</b>
<b>SALARIES AND BENEFITS</b>							
5000	Salaries / Full-time	0	0		0		0
5005	Salaries / Part-time	7,598	7,502	9,381	9,918	10,491	10,374
5304	Worker's Compensation Insurance	582	595	771	832	917	915
5305	Medicare Tax - Employer's Share	114	113	141	149	158	156
5307	Deferred Compensation / Part-time	285	281	352	372	393	389
5308	Deferred Compensation / Full-time	0	0	0	0	0	0
5309	Unemployment Insurance	319	275	256	238	234	210
5310	Section 125 Benefit Allow.	(88)	0	0	0	0	0
<b>TOTAL SALARIES AND BENEFITS</b>		<b>8,810</b>	<b>8,766</b>	<b>10,902</b>	<b>11,509</b>	<b>12,065</b>	<b>12,044</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	2,838	2,756	2,675	2,800	4,700	2,800
6411	Advertising - Bids and Legal Notices	0	0	0	0	0	0
6416	Office Supplies - Expendable	41	86	149	200	50	200
6440	Contracted Services	8,620	7,791	7,267	8,000	8,000	8,000
6441	Contracted Services - Parking Citations	567	647	672	0	1,000	0
6518	Other Supplies	869	302	268	1,000	100	1,000
6442	Intergovernmental Charge-Parking Ticket Audit Fees	0	0	0	1,000	0	0
6902	Interfund Charges - Central Supply	0	0	0	200	50	200
6904	Interfund Charges - Admin. Overhead	0	0	4,973	6,861	6,861	6,861
8200	Transfers Out - Administrative	0	0	7,709	7,709	7,709	7,709
8220	Transfers Out - Insurance Reserve	0	311	539	46	46	194
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>12,935</b>	<b>11,893</b>	<b>24,252</b>	<b>27,816</b>	<b>28,516</b>	<b>26,964</b>
<b>TOTAL EXPENDITURES</b>		<b>21,745</b>	<b>20,659</b>	<b>35,154</b>	<b>39,325</b>	<b>40,581</b>	<b>39,008</b>

**MADERA DOWNTOWN B.I.D. FUND**

**41600000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	0	0	0	0	(16)	0
4208	Late Payment / Other Penalty	(2,249)	(1,162)	(2,430)	(3,000)	(3,000)	(3,000)
4600	Business Improvement District Assmt	(26,185)	(24,367)	(24,826)	(26,000)	(26,000)	(26,000)
4682	Collection Recovery	(158)	(635)	(554)	(292)	(292)	(292)
<b>TOTAL REVENUE</b>		<b>(28,592)</b>	<b>(26,164)</b>	<b>(27,810)</b>	<b>(29,292)</b>	<b>(29,308)</b>	<b>(29,292)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6418	Postage / Other Mailing Charges	14	164	365	590	590	590
6440	Contracted Services	29	145	164	0	0	0
6450	Bad Debt Expense	0	0	0	0	0	0
6470	Funding to Outside Agencies	26,935	26,356	21,576	25,000	25,000	25,000
6904	Interfund Charges - Admin. Overhead	824	950	2,990	3,783	3,783	3,783
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>27,801</b>	<b>27,615</b>	<b>25,094</b>	<b>29,373</b>	<b>29,373</b>	<b>29,373</b>
<b>TOTAL EXPENDITURES</b>		<b>27,801</b>	<b>27,615</b>	<b>25,094</b>	<b>29,373</b>	<b>29,373</b>	<b>29,373</b>



## HOME ARRA - NSP ACTIVITY

43600000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4457	Activity Delivery Fee	0	(350)	0	0	0	0
4649	Admin Fees	(1,100)	0	0	(89,238)	0	0
4659	Refunds and Reimbursements NSP3	(979,941)	(1,391,875)	(491,071)	(282,587)	0	0
<b>TOTAL REVENUE</b>		<b>(981,041)</b>	<b>(1,392,225)</b>	<b>(491,071)</b>	<b>(371,825)</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6412	Advertising - Other	0	900	0	1,000	0	0
6416	Office Supplies - Expendable	74	7	11	1,000	0	0
6561	Successor Agency Contribution	0	0	0	0	0	0
6440	Contracted Services	25,219	17,628	1,220	7,500	0	0
6500	Rehabilitation Assistance	513,626	222,005	1,614	225,000	0	0
6501	Downpayment Assistance	125,822	89,538	318,973	75,000	0	0
6530	Conference, Training, Education	0	0	0	0	0	0
6561	Miscellaneous	61	0	0	0	0	0
6900	Interfund Charges - Other	0	0	0	5,000	0	0
6903	Interfund Charges - Cost Distribution	33,408	28,584	7,696	0	0	0
6903	Intefund Charges - To Dept 812	0	0	7,696	10,000	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>698,211</b>	<b>358,662</b>	<b>337,209</b>	<b>324,500</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
7030	Property Acquisition	749,987	455,040	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>749,987</b>	<b>455,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT</b>							
6056-7000	Transfer Out to Successor Agency	0	0	0	0		0
8200	Transfer Out - Fund 10200 dept 812	15,000	17,959	0	0	0	0
<b>TOTAL TRANSFERS OUT</b>		<b>15,000</b>	<b>17,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>1,463,198</b>	<b>831,661</b>	<b>337,209</b>	<b>324,500</b>	<b>0</b>	<b>0</b>

## HOME - DAP ACTIVITY

44004430

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4758	Periodic Payment/Loan Payment	(88,724)	(2,000)	0	0	0	0
<b>TOTAL REVENUE</b>		<b>(88,724)</b>	<b>(2,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6903	Interfund Charges - Cost Distribution	3,765	0	0	0	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>3,765</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>3,765</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# HOME REHABILITATION PROGRAM

44004450

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4434	HOME Rehabilitation Grant - 13-HOME-9021	0	(10)	0	(700,000)	0	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(10)</b>	<b>0</b>	<b>(700,000)</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6416	Office Supplies	0	10	0	2,500	0	0
6440	Contracted Services	0	0	0	10,000	0	0
6480	Activity Delivery (151600-10000)	0	0	0	141,600	0	0
6903	Interfund Charge - To Dept 812	0	0	0	15,000	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>700,000</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>700,000</b>	<b>0</b>	<b>0</b>

# HOME REUSE ACTIVITY

44004460

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4758	Periodic Payment/Loan Pay	0	(16,498)	(19,841)	0	0	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(16,498)</b>	<b>(19,841)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6440	Contracted Services	0	0	0	0	0	0
6501	Downpayment Loans	0	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# CALHOME DAP PROGRAM

44004610

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4434	CALHOME Grant	0	(370,859)	(393,072)	(31,704)	0	(31,704)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(370,859)</b>	<b>(393,072)</b>	<b>(31,704)</b>	<b>0</b>	<b>(31,704)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6416	Office Supplies	0	60	367	1,000	0	250
6440	Contracted Services	0	1,886	2,075	3,000	0	0
6500	Downpayment Loans	0	357,265	370,380	28,354	0	24,000
	Interfund Charge - Facility Maintenance	0	0	0	0	0	0
6903	Interfund Charge - to Dept 812	0	0	14,459	17,959	0	3,300
8200	Operating Transfer to Other Funds	0	11,440	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>370,651</b>	<b>387,281</b>	<b>50,313</b>	<b>0</b>	<b>27,550</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>370,651</b>	<b>387,281</b>	<b>50,313</b>	<b>0</b>	<b>27,550</b>

**CALHOME REHABILITATION (OOR) PROGRAM**

**44004620**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4434	CALHOME Grant	0	(31)	0	(1,929,918)	(116,867)	(793,133)
4457	Activity Fee	0	0	0	0	(15,000)	(75,000)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(31)</b>	<b>0</b>	<b>(1,929,918)</b>	<b>(131,867)</b>	<b>(868,133)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6416	Office Supplies	0	31	76	4,000	546	0
6440	Contracted Services	0	0	7,231	20,000	650	20,250
6500	Rehabilitation Loans	0	0	18,815	1,870,000	116,867	793,133
	Interfund Charge - Facility Maintenance	0	0	0	0	0	0
6903	Interfund Charge - To Dept 812	0	0	0	35,918	13,804	54,750
	Interfund Transfer to Dept 812	0	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>31</b>	<b>26,122</b>	<b>1,929,918</b>	<b>131,867</b>	<b>868,133</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>31</b>	<b>26,122</b>	<b>1,929,918</b>	<b>131,867</b>	<b>868,133</b>

**CALHOME REUSE PROGRAM**

**44004630**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4765	Loan Payment Proceeds	0	0	0	0	0	(31,000)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(31,000)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6440	Contracted Services	0	0	0	0	0	31,000
6501	Downpayment Assistance	0	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,000</b>

**CALHOME MANUFACTURED REHAB**

**44004432**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4434	Grants	0	0	0	0	(372,715)	(372,715)
4649	Admin Fees	0	0	0	0	(35,000)	(35,000)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(407,715)</b>	<b>(407,715)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6416	Office Supplies	0	0	0	0	57	750
6500	Rehabilitation Assistance	0	0	0	0	372,715	372,715
6903	Interfund Charges - Cost Distribution	0	0	0	0	34,943	34,250
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>407,715</b>	<b>407,715</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>407,715</b>	<b>407,715</b>

## DEVELOPMENT IMPACT FEES

### WATER DEVELOPMENT IMPACT FEE 40800000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	INTEREST INCOME	(23)	(386)	(286)	(17)	0	(17)
	<b>TOTAL REVENUE</b>	<b>(23)</b>	<b>(386)</b>	<b>(286)</b>	<b>(17)</b>	<b>0</b>	<b>(17)</b>
<b>TOTAL CAPITAL OUTLAY</b>							
	Water Main-Pecan Ave & Golden State Blvd.	0	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### WATER PIPE IMPACT FEES 40810000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	INTEREST INCOME	(409)	(7,666)	(5,318)	(500)	(500)	(500)
4053	RES/WATER PIPE IMPACT FEE	(44,491)	(48,676)	(46,412)	(52,000)	(52,000)	(52,000)
4051	COMM/WATER PIPE IMPACT FEE	(3,250)	(616)	(2,257)	(1,000)	(1,000)	(1,000)
	<b>TOTAL REVENUE</b>	<b>(48,150)</b>	<b>(56,958)</b>	<b>(53,987)</b>	<b>(53,500)</b>	<b>(53,500)</b>	<b>(53,500)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6800	DEVELOPER REIMBURSEMENT	2,462	0	360,160	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>2,462</b>	<b>0</b>	<b>360,160</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
7050	Pine-Pecan Street Improvements	0	0	230,010	0	0	0
0500-	Pecan Ave. Water Pipe, Monterey to west of Monterey	0	0	0	24,700	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>230,010</b>	<b>24,700</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,462</b>	<b>0</b>	<b>590,170</b>	<b>24,700</b>	<b>0</b>	<b>0</b>

**WATER WELL IMPACT FEES**

**40820000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	INTEREST INCOME	(112)	(3,433)	(1,717)	(190)	(190)	(190)
4053	RES/WATER WELL IMPACT FEE	(87,672)	(96,664)	(92,168)	(94,000)	(94,000)	(94,000)
4051	COMM/WATER WELL IMPACT FEE	(6,004)	(867)	(1,662)	(870)	(870)	(870)
<b>TOTAL REVENUE</b>		<b>(93,788)</b>	<b>(100,964)</b>	<b>(95,547)</b>	<b>(95,060)</b>	<b>(95,060)</b>	<b>(95,060)</b>

**WASTE WATER DEVELOPMENT IMPACT FEES**

**40830000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4053	RES/WWTP IMPACT FEES	(215,496)	(220,752)	(215,496)	(234,000)	(234,000)	(234,000)
4162	INTEREST INCOME	(344)	(3,406)	(2,264)	(375)	(375)	(375)
4051	COMM/WWTP IMPACT FEES	(26,816)	(3,459)	(11,012)	(3,700)	(3,700)	(3,700)
<b>TOTAL REVENUE</b>		<b>(242,655)</b>	<b>(227,617)</b>	<b>(228,773)</b>	<b>(238,075)</b>	<b>(238,075)</b>	<b>(238,075)</b>
<b>TRANSFERS OUT</b>							
8200	OPERATING TRANSFER TO OTHER FUNDS	0	550,000	225,000	225,000	225,000	0
<b>TOTAL TRANSFERS OUT</b>		<b>0</b>	<b>550,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>550,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>0</b>

**WESTBERRY/ELLIS SEWER IMPACT FEES**

**40840000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	INTEREST INCOME	(86)	(1,520)	(1,175)	(3,700)	(3,700)	(3,700)
4052	SFR/EXISTING SEWER NEEDS-N.W.	(544)	(1,904)	(7,888)	(2,000)	(2,000)	(2,000)
4051	COMM/EXISTING SEWER NEEDS - NW	0	(56)	0	(56)	(56)	(56)
4053	SFR/EXISTING SEWER NEEDS-S.W.	(1,904)	(1,632)	(1,360)	(100)	(100)	(100)
<b>TOTAL REVENUE</b>		<b>(2,534)</b>	<b>(5,112)</b>	<b>(10,423)</b>	<b>(5,856)</b>	<b>(5,856)</b>	<b>(5,856)</b>

**ROAD 28 SEWER INTERCEPTOR IMPACT FEES**

**40850000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	INTEREST INCOME	(153)	(2,660)	(2,004)	(154)	(775)	(154)
4052	SRF/Existing Sewer Needs-SE	0	(5,728)	(2,148)	(2,864)	(2,864)	(2,864)
4051	Comm/Existing Sewer Needs-S.E.	0	0	0	0	(180)	0
<b>TOTAL REVENUE</b>		<b>(153)</b>	<b>(8,388)</b>	<b>(4,152)</b>	<b>(3,018)</b>	<b>(3,639)</b>	<b>(3,018)</b>

## SEWER NEW MFR REQUIREMENTS - EXISTING AREA IMPACT FEES

40990000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4051	COMM/NEW REQ'TS/EXISTING AREA SWR	(843)	(71)	(346)	(500)	(500)	(500)
4162	INTEREST INCOME	(102)	(2,041)	(1,599)	(120)	(675)	(120)
4052	SFR/NEW REQ'TS/EXISTING AREA SWR IMPACT	(17,280)	(19,710)	(16,875)	(19,500)	(19,500)	(19,500)
	<b>TOTAL REVENUE</b>	<b>(18,226)</b>	<b>(21,822)</b>	<b>(18,820)</b>	<b>(20,120)</b>	<b>(20,675)</b>	<b>(20,120)</b>
<b>CAPITAL OUTLAY</b>							
0530-3800	Developer Reimbursements	0	0	0	0	0	0
	<u>Facilities &amp; Improvement</u>						
7030	Fairgrounds Liftstation SS-6	0	0	0	0	162,000	0
	<u>Construction/Infrastructure</u>						
7050	Replace Sewer Main - Wessmith Way - SS-1	0	0	0	0	24,600	0
7050	Replace Sewer Main - Sherwood Way - SS-2	0	0	0	0	243,000	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>429,600</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>429,600</b>	<b>0</b>

## SEWER NEW SFR REQUIREMENTS - NORTHWEST AREA IMPACT FEES

41000000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	INTEREST INCOME	(41)	(715)	(557)	(60)	(60)	(60)
4051	COMM/NEW REQ'TS/SEWER/NW	0	(75)	0	(150)	(150)	(150)
4052	SFR/NEW REQ'TS/SEWER/N.W.	(370)	(1,295)	(5,365)	(1,750)	(1,750)	(1,750)
	<b>TOTAL REVENUE</b>	<b>(411)</b>	<b>(2,085)</b>	<b>(5,922)</b>	<b>(1,960)</b>	<b>(1,960)</b>	<b>(1,960)</b>

## SEWER NORTHEAST QUADRANT IMPACT FEES

41010000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4162	INTEREST INCOME	(93)	(1,602)	(1,188)	(92)	(92)	(92)
	<b>TOTAL REVENUE</b>	<b>(93)</b>	<b>(1,602)</b>	<b>(1,188)</b>	<b>(92)</b>	<b>(92)</b>	<b>(92)</b>

## SEWER SOUTHWEST QUADRANT IMPACT FEES

41020000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4162	INTEREST INCOME	(257)	(4,412)	(3,292)	(4,400)	(4,400)	(4,400)
4052	SFR/NEW REQ'TS/SEWER/S.W.	(3,990)	(3,420)	(2,850)	(3,400)	(3,400)	(3,400)
	<b>TOTAL REVENUE</b>	<b>(4,247)</b>	<b>(7,832)</b>	<b>(6,142)</b>	<b>(7,800)</b>	<b>(7,800)</b>	<b>(7,800)</b>



## SEWER SOUTHEAST QUADRANT IMPACT FEES

41030000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
4162	INTEREST INCOME	(113)	(2,060)	(1,594)	(2,000)	(2,000)	(2,000)
4052	SFR/New Req'ts/Sewer/S.E.	0	(11,960)	(4,485)	(12,700)	(12,700)	(12,700)
	<b>TOTAL REVENUE</b>	<b>(113)</b>	<b>(14,020)</b>	<b>(6,079)</b>	<b>(14,700)</b>	<b>(14,700)</b>	<b>(14,700)</b>

## DRAINAGE SYSTEM DEVELOPMENT IMPACT FEES

41040000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>FUND: 45100</b>							
<b>REVENUE</b>							
4162	Interest Income	(437)	(9,983)	(4,378)	(1,000)	(1,000)	(1,000)
4050	Infrastructure Cost Payback	(993)	0	0	0	0	0
4052	SFR/Storm Drain Impact Fees	(143,764)	(165,272)	(140,368)	(175,000)	(175,000)	(175,000)
4055	MFR/Storm Drain Impact Fees	0	0	0	0	0	0
4051	Comm/Storm Drain Impact Fees	(22,212)	(85)	(9,122)	(100)	(100)	(100)
	<b>TOTAL REVENUE</b>	<b>(167,406)</b>	<b>(175,340)</b>	<b>(153,867)</b>	<b>(176,100)</b>	<b>(176,100)</b>	<b>(176,100)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6800	Developer Reimbursement	0	0	42,948	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>42,948</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
7050	Pine-Pecan Street Improvements	0	0	469,999	0	0	0
7050	Pine St/Ave 12 1/2 Retention Basin SD-13-PX	0	0	0	20,000	20,000	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>469,999</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
<b>TRANSFERS OUT</b>							
8200	Las Palmas Basin Incr Capacity Proj	0	0	0	0	0	0
	<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>512,948</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>

**STORM DRAIN NORTHWEST QUADRANT DEVELOPMENT IMPACT FEES**

**41050000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	(266)	(4,741)	(3,804)	(1,000)	(1,000)	(1,000)
4052	SFR/Storm Drain Impact/N.W.	0	(14,196)	(58,812)	(10,000)	(10,000)	(10,000)
4051	Comm/Storm Drain Impact/N.W.	0	(2,075)	0	(2,000)	(2,000)	(2,000)
	<b>TOTAL REVENUE</b>	<b>(266)</b>	<b>(21,012)</b>	<b>(62,616)</b>	<b>(13,000)</b>	<b>(13,000)</b>	<b>(13,000)</b>
<b>CAPITAL OUTLAY</b>							
	Northwest Quadrant Storm Drain	0	0	0	100,000	0	0
7050	Various Retention Basins	0	0	0	10,000	110,000	10,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,000</b>	<b>110,000</b>	<b>10,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,000</b>	<b>110,000</b>	<b>10,000</b>

**STORM DRAIN NORTHEAST QUADRANT DEVELOPMENT IMPACT FEES**

**41060000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	(121)	(2,139)	(1,585)	(2,000)	(2,000)	(2,000)
	<b>TOTAL REVENUE</b>	<b>(121)</b>	<b>(2,139)</b>	<b>(1,585)</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>(2,000)</b>
<b>CAPITAL OUTLAY</b>							
	<u>Facilities &amp; Improvement</u>						
7030	Storm Drain Basin Fencing	0	0	0	0	0	0
	<u>Construction/Infrastructure</u>						
7050	Ellis St/Krohn St Retention Basin, SD-15-P07	0	0	0	0	10,000	0
7050	Pine St/Ave 12 1/2 Retention Basin, SD-13-PX	0	0	0	10,000	0	0
7050	San Sebastian Basin Overflow Pipeline	0	0	288	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>288</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>288</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>

**STORM DRAIN SOUTHWEST QUADRANT DEVELOPMENT IMPACT FEES**

**41070000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	(129)	(64)	(66)	(200)	(200)	(200)
4052	SFR/Storm Drain Impact/S.W.	(8,750)	(7,500)	(6,464)	(5,000)	(5,000)	(5,000)
	<b>TOTAL REVENUE</b>	<b>(8,879)</b>	<b>(7,564)</b>	<b>(6,530)</b>	<b>(5,200)</b>	<b>(5,200)</b>	<b>(5,200)</b>
<b>CAPITAL OUTLAY</b>							
7050	Granada Dr/Ave 12 1/2 Retention Basin SD-14-P11	0	0	0	0	0	0
7050	Various Retention Basin	0	0	0	10,000	10,000	10,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

**STORM DRAIN SOUTHWEST QUADRANT DEVELOPMENT IMPACT FEES**

**41080000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
4162	Interest Income	(216)	(3,995)	(3,118)	(1,000)	(1,000)	(1,000)
4052	SFR/Storm Drain Impact/S.E.	0	(27,776)		(10,000)	(10,000)	(10,000)
4051	Comm/Storm Drain Impact/S.E.	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(216)</b>	<b>(31,771)</b>	<b>(3,118)</b>	<b>(11,000)</b>	<b>(11,000)</b>	<b>(11,000)</b>
<b>CAPITAL OUTLAY</b>							
	<u>Facilities &amp; Improvement</u>						
7030	Storm Drain Basin Fencing	0	0	0	0	0	0
	<u>Construction/Infrastructure</u>						
7050	Construction/Infrastructure	0	0	0			250,000
7050	Southeast Quadrant Storm Drain	0	0	0	100,000	0	0
7050	Pine St/Ave 12 1/2 Retention Basin SD-13-PX	0	0	0	10,000	110,000	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,000</b>	<b>110,000</b>	<b>250,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,000</b>	<b>110,000</b>	<b>250,000</b>

**FIRE DEVELOPMENT IMPACT FEES**

**40860000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	(861)	(15,448)	(11,750)	(1,200)	(6,000)	(1,200)
4053	Res/Fire Impact Fee	(51,224)	(56,616)	(48,495)	(56,000)	(45,000)	(56,000)
4051	Comm/Fire Impact Fee	(1,625)	(260)	(520)	(1,000)	(2,545)	(1,000)
	<b>TOTAL REVENUE</b>	<b>(53,710)</b>	<b>(72,324)</b>	<b>(60,764)</b>	<b>(58,200)</b>	<b>(53,545)</b>	<b>(58,200)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6440	Contracted Services	0	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
8002	Lease payment	0	0	0	125,000	125,000	0
	<u>Facilities &amp; Improvement</u>						
7030	Fire Station 7 - Parking Lot Paving	0 #	0	0	67,000	0	70,000
7050	Fire Station Construction, Northwest	0	0	0	0	0	1,300,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192,000</b>	<b>125,000</b>	<b>1,370,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192,000</b>	<b>125,000</b>	<b>1,370,000</b>

**POLICE DEVELOPMENT IMPACT FEES**

**40870000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4060	A.B. 1600 Fees - Police Dept.	0	0	0	0	0	0
4053	Res/Police Impact Fee	(82,384)	(91,056)	(88,346)	(90,000)	(71,002)	(90,000)
4051	Comm/Police Impact Fee	(3,250)	(521)	(1,039)	(1,800)	(5,834)	(3,800)
4051	Ind/Police Impact Fee	0	0	(2,875)	(2,000)	0	0
4162	Interest Income	(152)	(2,555)	(1,641)	(95,300)	(1,000)	(1,000)
	<b>TOTAL REVENUE</b>	<b>(85,787)</b>	<b>(94,132)</b>	<b>(93,901)</b>	<b>(189,100)</b>	<b>(77,836)</b>	<b>(94,800)</b>
<b>TRANSFERS OUT</b>							
8200	Transfer to Police Services - Admin.	0	130,497	130,497	130,497	130,497	130,497
	<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>130,497</b>	<b>130,497</b>	<b>130,497</b>	<b>130,497</b>	<b>130,497</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>130,497</b>	<b>130,497</b>	<b>130,497</b>	<b>130,497</b>	<b>130,497</b>

**PARKS DEVELOPMENT IMPACT FEES**

**40880000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4060	A.B. 1600 Fees - Parks and Recreation	(403,256)	(445,704)	(432,439)	(443,000)	(347,543)	(443,000)
4162	Interest Income	(549)	(13,086)	(10,890)	(1,000)	(6,000)	(1,000)
	<b>TOTAL REVENUE</b>	<b>(403,805)</b>	<b>(458,790)</b>	<b>(443,329)</b>	<b>(444,000)</b>	<b>(353,543)</b>	<b>(444,000)</b>
<b>CAPITAL OUTLAY</b>							
7030	Sunrise Rotary Sports Complex Imp, PK-13	0	0	86	340,000	635,663	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>86</b>	<b>340,000</b>	<b>635,663</b>	<b>0</b>
<b>TRANSFERS OUT</b>							
8210	Transfers Out - Debt Service	194,257	194,257	194,257	194,257	194,257	194,257
	<b>TOTAL TRANSFERS OUT</b>	<b>194,257</b>	<b>194,257</b>	<b>194,257</b>	<b>194,257</b>	<b>194,257</b>	<b>194,257</b>
	<b>TOTAL EXPENDITURES</b>	<b>194,257</b>	<b>194,257</b>	<b>194,343</b>	<b>534,257</b>	<b>829,920</b>	<b>194,257</b>

**PUBLIC WORKS DEVELOPMENT IMPACT FEES**

**40890000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	(664)	(11,736)	(4,969)	(1,000)	(2,000)	(1,000)
4053	Residential Impact Fee	(49,248)	(54,432)	(52,812)	(58,000)	(42,444)	(58,000)
4054	Industrial Impact Fee	0	0	0	0	(6,060)	0
4051	Commercial Impact Fee	(6,004)	(962)	(6,576)	(3,000)	(3,864)	(3,000)
4050	Alley Paving Contributions	(5,600)	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(61,516)</b>	<b>(67,130)</b>	<b>(64,356)</b>	<b>(62,000)</b>	<b>(54,368)</b>	<b>(62,000)</b>
<b>CAPITAL OUTLAY</b>							
7030	Facilities and Improvements	1,418	35,382	619,031	0	4,169	0
7050	Construction/Infrastructure	1,473	0	152,527	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>1,418</b>	<b>35,382</b>	<b>771,558</b>	<b>0</b>	<b>4,169</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,418</b>	<b>35,382</b>	<b>771,558</b>	<b>0</b>	<b>4,169</b>	<b>0</b>

## STREET DEVELOPMENT IMPACT FEES

40900000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4162	Interest Income	(122)	(2,065)	(416)	(1,000)	0	(1,000)
	<b>TOTAL REVENUE</b>	<b>(122)</b>	<b>(2,065)</b>	<b>(416)</b>	<b>(1,000)</b>	<b>0</b>	<b>(1,000)</b>

## GENERAL GOVERNMENT DEVELOPMENT IMPACT FEES

40920000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4162	Interest Income	(504)	(9,132)	(6,971)	(1,000)	(3,000)	(1,000)
4053	Res/General Gov't Impact Fee	(35,112)	(38,808)	(37,653)	(38,000)	(30,137)	(38,000)
4051	Comm/General Gov't Impact Fee	(542)	(87)	(173)	(150)	(349)	(150)
	<b>TOTAL REVENUE</b>	<b>(36,158)</b>	<b>(48,027)</b>	<b>(44,797)</b>	<b>(39,150)</b>	<b>(33,486)</b>	<b>(39,150)</b>

**TRANSPORTATION DEVELOPMENT IMPACT FEES**

**40930000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	(1,759)	(32,340)	(24,858)	(1,800)	(12,000)	(1,800)
4053	Res/Transportation Impact Fee	(144,552)	(159,768)	(155,013)	(155,000)	(124,581)	(155,000)
4051	Comm/Transportation Impact Fee	0	(1,837)	(3,666)	(5,000)	(7,379)	(5,000)
4054	Ind/Transportation Impact Fee	0	0	(18,571)	(18,000)	(24,172)	(18,000)
<b>TOTAL REVENUE</b>		<b>(146,311)</b>	<b>(193,945)</b>	<b>(202,108)</b>	<b>(179,800)</b>	<b>(168,132)</b>	<b>(179,800)</b>

**ADMINISTRATIVE SERVICES DEVELOPMENT IMPACT FEES**

**40940000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	(39)	(359)	(182)	(30)	(100)	0
4053	Res/Admin. Services Impact Fee	(14,288)	(15,792)	(15,134)	(12,000)	(11,656)	(15,000)
4051	Comm/Admin. Services Impact Fee	(1,083)	(174)	(346)	(300)	(698)	(1,000)
<b>TOTAL REVENUE</b>		<b>(15,411)</b>	<b>(16,325)</b>	<b>(15,662)</b>	<b>(12,330)</b>	<b>(12,454)</b>	<b>(16,000)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6451	Bank Service Charges	419	(11)	0	0	0	0
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>419</b>	<b>(11)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT</b>							
8200	Transfer to Fund 10200	0	50,000	25,000	15,000	15,000	15,000
<b>TOTAL TRANSFERS OUT</b>		<b>0</b>	<b>50,000</b>	<b>25,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>TOTAL EXPENDITURES</b>		<b>419</b>	<b>49,989</b>	<b>25,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>

**MEDIAN ISLAND DEVELOPMENT IMPACT FEES**

**40950000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
	<u>Account: Revenue</u>						
4162	Interest Income	(132)	(3,239)	(1,285)	(3,000)	(1,000)	(3,000)
4053	Median Island Impact Fee	(65,387)	(65,924)	(65,293)	(42,000)	(54,953)	(42,000)
	<b>TOTAL REVENUE</b>	<b>(65,518)</b>	<b>(69,163)</b>	<b>(66,579)</b>	<b>(45,000)</b>	<b>(55,953)</b>	<b>(45,000)</b>
<b>CAPITAL OUTLAY</b>							
	<u>Construction Infrastructure</u>						
7050	Pine-Pecan Street Improvements	0	0	0	0	200,000	0
7050	Pine-Pecan Median Islands	0	0	0	200,000	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>

**ARTERIAL/COLLECTOR STREET DEVELOPMENT IMPACT FEES**

**40960000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4050	<b>Impact Fee</b>	(117,275)	(118,403)	(117,234)	(128,000)	(199,448)	(128,000)
4162	Interest Income	(1,360)	(19,813)	(11,514)	(5,000)	(7,000)	(5,000)
4050	Collector Street Impact Fee	0	0	0	(128,000)	0	(128,000)
	<b>TOTAL REVENUE</b>	<b>(118,635)</b>	<b>(138,216)</b>	<b>(128,748)</b>	<b>(261,000)</b>	<b>(206,448)</b>	<b>(261,000)</b>
<b>CAPITAL OUTLAY</b>							
	<u>Construction/Infrastructure</u>						
7050	Olive Ave.Concept Plan, R-49	2,844	5,088	457	12,000	12,000	0
7050	Sharon Blvd Ellis - Ave.17 CDD-1d	728	0	0	0	0	0
7050	Pine-Pecan Street Improvements	25,620	745,448	214,606	0	0	0
7050	Olive Ave Widening Gateway to e/o Roosevelt R-10	0	0	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>29,192</b>	<b>750,536</b>	<b>215,063</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>29,192</b>	<b>750,536</b>	<b>215,063</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>



**TRAFFIC SIGNAL IMPACT FEES**

**40970000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	(878)	(15,504)	(11,166)	(5,000)	(6,000)	(5,000)
4050	Traffic Signal Impact Fee	(39,648)	(40,109)	(39,561)	(43,000)	(33,312)	(43,000)
	<b>TOTAL REVENUE</b>	<b>(40,525)</b>	<b>(55,613)</b>	<b>(50,727)</b>	<b>(48,000)</b>	<b>(39,312)</b>	<b>(48,000)</b>
<b>TOTAL CAPITAL OUTLAY</b>							
7050	Construction/Infrastructure	0	0	0	0	0	191,000
7050	Gateway/Cleveland Ped.Traf Signal TS-14	0	18	0	0	0	0
7050	Pine-Pecan Street Improvements	0	0	76,999	65,000	65,000	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>18</b>	<b>76,999</b>	<b>65,000</b>	<b>65,000</b>	<b>191,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>18</b>	<b>76,999</b>	<b>65,000</b>	<b>65,000</b>	<b>191,000</b>

**TRAFFIC SIGNAL IMPACT FEES**

**40980000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4162	Interest Income	(168)	(2,313)	(1,659)	(2,000)	(1,000)	(2,000)
	<b>TOTAL REVENUE</b>	<b>(168)</b>	<b>(2,313)</b>	<b>(1,659)</b>	<b>(2,000)</b>	<b>(1,000)</b>	<b>(2,000)</b>
<b>CAPITAL OUTLAY</b>							
7050	Construction/Infrastructure	52,009	13,106	10,992	0	348	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>52,009</b>	<b>13,106</b>	<b>10,992</b>	<b>0</b>	<b>348</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>52,009</b>	<b>13,106</b>	<b>10,992</b>	<b>0</b>	<b>348</b>	<b>0</b>

# LANDSCAPE MAINTENANCE DISTRICTS

## LANDSCAPE MAINTENANCE DISTRICT (LMD) - ZONE 1 ACTIVITIES

45010000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 1	(1,236)	(61)	(28)	(6,600)	(288)	(6,050)
	<b>TOTAL REVENUE</b>	<b>(1,236)</b>	<b>(61)</b>	<b>(28)</b>	<b>(6,600)</b>	<b>(288)</b>	<b>(6,050)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	293	0	625	625	298
6440	Contracted Services	0	0	0	338	338	338
6510	Lease and Rent Expense	0	0	0	350	350	224
6532	Turf Supplies/Lawn/Median Materials	0	0	0	704	704	0
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	33
6901	Interfund Charges - Parks Maintenance	0	0	6,078	6,131	6,131	3,500
6904	Interfund Charges - Admin. Overhead	510	296	385	385	385	367
6910	Interfund Charges - Legal Fees	112	24	31	31	31	30
6911	Interfund Charges - Park Admin.	868	332	434	434	434	777
6919	Interfund Charges - Finance	0	64	83	83	83	80
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,490</b>	<b>1,009</b>	<b>7,011</b>	<b>9,082</b>	<b>9,082</b>	<b>5,646</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,490</b>	<b>1,009</b>	<b>7,011</b>	<b>9,082</b>	<b>9,082</b>	<b>5,646</b>

## LMD - ZONE 2 ACTIVITIES

45020000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-In	(5,279)	(65)	0	0	0	0
4601	Assessments - Zone 2	(16,329)	(27,072)	(33,452)	(33,844)	(33,844)	(31,983)
	<b>TOTAL REVENUE</b>	<b>(21,608)</b>	<b>(27,137)</b>	<b>(33,452)</b>	<b>(33,844)</b>	<b>(33,844)</b>	<b>(31,983)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	382	1,869	634	3,034	3,034	2,140
6440	Contracted Services	13,299	14,508	0	2,880	2,880	2,880
6510	Lease and Rent Expense	0	0	0	976	976	1,117
6532	Turf Supplies/Lawn/Median Materials	0	0	388	1,965	1,965	33
6429	Deferred Maintenance	2,819	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	242
6901	Interfund Charges - Parks Maintenance	0	0	17,094	17,120	17,120	18,969
6904	Interfund Charges - Admin. Overhead	2,081	2,483	2,438	2,438	2,438	2,325
6910	Interfund Charges - Legal Fees	495	201	197	197	197	188
6911	Interfund Charges - Park Admin.	2,604	1,321	250	250	250	3,234
6919	Interfund Charges - Finance	132	539	529	529	529	505
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>21,813</b>	<b>20,921</b>	<b>20,921</b>	<b>29,390</b>	<b>29,390</b>	<b>31,633</b>
	<b>TOTAL EXPENDITURES</b>	<b>21,813</b>	<b>20,921</b>	<b>31,633</b>	<b>29,390</b>	<b>29,390</b>	<b>31,633</b>

**LMD - ZONE 3 ACTIVITIES**

**45030000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-In	(5,060)	(834)	0	0	0	0
4601	Assessments - Zone 3	(8,160)	(7,696)	(7,615)	(21,811)	(21,811)	(7,707)
	<b>TOTAL REVENUE</b>	<b>(13,220)</b>	<b>(8,530)</b>	<b>(7,615)</b>	<b>(21,811)</b>	<b>(21,811)</b>	<b>(7,707)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	500	665	503	1,737	1,737	1,077
6440	Contracted Services	7,755	5,674	0	2,475	2,475	0
6510	Lease and Rent Expense	0	0	0	569	569	352
6532	Turf Supplies/Lawn/Median Materials	0	0	0	1,146	1,146	0
6429	Deferred Maintenance	244	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	127
6901	Interfund Charges - Parks Maintenance	0	0	4,148	9,983	9,983	5,500
6904	Interfund Charges - Admin. Overhead	1,097	817	1,306	1,306	1,306	1,246
6910	Interfund Charges - Legal Fees	255	66	106	106	106	101
6911	Interfund Charges - Park Admin.	2,387	743	1,194	1,194	1,194	1,506
6919	Interfund Charges - Finance	66	177	283	283	283	270
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>12,304</b>	<b>8,142</b>	<b>7,541</b>	<b>18,800</b>	<b>18,800</b>	<b>10,179</b>
	<b>TOTAL EXPENDITURES</b>	<b>12,304</b>	<b>8,142</b>	<b>7,541</b>	<b>18,800</b>	<b>18,800</b>	<b>10,179</b>

**LMD - ZONE 4 ACTIVITIES**

**45040000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-In	(3,269)	0	0	0	0	0
4601	Assessments - Zone 4	(4,083)	(3,624)	(18,811)	(19,041)	(19,041)	(17,517)
	<b>TOTAL REVENUE</b>	<b>(7,352)</b>	<b>(3,624)</b>	<b>(18,811)</b>	<b>(19,041)</b>	<b>(19,041)</b>	<b>(17,517)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	126	383	128	1,888	1,888	1,216
6440	Contracted Services	4,631	2,027	4,200	3,555	3,555	3,555
6510	Lease and Rent Expense	0	0	0	340	340	375
6532	Turf Supplies/Lawn/Median Materials	0	0	229	684	684	56
6429	Deferred Maintenance	1,084	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	185
6901	Interfund Charges - Parks Maintenance	0	0	6,052	5,962	5,962	7,860
6904	Interfund Charges - Admin. Overhead	2,449	588	1,879	1,879	1,879	1,792
6910	Interfund Charges - Legal Fees	583	48	152	152	152	145
6911	Interfund Charges - Park Admin.	2,604	405	1,302	1,302	1,302	2,166
6919	Interfund Charges - Finance	155	415	409	408	408	389
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>11,632</b>	<b>3,866</b>	<b>14,351</b>	<b>16,170</b>	<b>16,170</b>	<b>17,740</b>
	<b>TOTAL EXPENDITURES</b>	<b>11,632</b>	<b>3,866</b>	<b>14,351</b>	<b>16,170</b>	<b>16,170</b>	<b>17,740</b>

**LMD - ZONE 6A ACTIVITIES**

**45060000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUES</b>							
4601	Assessments - Zone 6A	(9,888)	(12,390)	(17,350)	(17,603)	(17,603)	(17,602)
	<b>TOTAL REVENUE</b>	<b>(9,888)</b>	<b>(12,390)</b>	<b>(17,350)</b>	<b>(17,603)</b>	<b>(17,603)</b>	<b>(17,602)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	714	1,370	722	2,546	2,546	1,844
6440	Contracted Services	6,480	8,815	0	1,305	1,305	5,000
6510	Lease and Rent Expense	0	0	0	436	436	489
6532	Turf Supplies/Lawn/Median Materials	0	0	54	878	878	56
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	81
6901	Interfund Charges - Parks Maintenance	0	0	7,645	7,647	7,647	7,644
6904	Interfund Charges - Admin. Overhead	1,865	872	856	856	856	817
6910	Interfund Charges - Legal Fees	442	71	69	69	69	66
6911	Interfund Charges - Park Admin.	3,254	1,651	1,627	1,627	1,627	2,164
8200	Interfund Charge/Administration	0	0	0	0	0	0
6919	Interfund Charges - Finance	99	189	186	186	186	177
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>12,854</b>	<b>12,968</b>	<b>11,160</b>	<b>15,550</b>	<b>15,550</b>	<b>18,338</b>
	<b>TOTAL EXPENDITURES</b>	<b>12,854</b>	<b>12,968</b>	<b>11,160</b>	<b>15,550</b>	<b>15,550</b>	<b>18,338</b>

**LMD - ZONE 7 ACTIVITIES**

**45080000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-in	(3,087)	(314)	0	0	0	0
4601	Assessments - Zone 7	(3,682)	(3,568)	(3,484)	(11,284)	(11,284)	(6,493)
	<b>TOTAL REVENUE</b>	<b>(6,768)</b>	<b>(3,882)</b>	<b>(3,484)</b>	<b>(11,284)</b>	<b>(11,284)</b>	<b>(6,493)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	235	0	805	805	498
6440	Contracted Services	4,404	2,936	0	630	630	630
6510	Lease and Rent Expense	0	0	0	296	296	109
6532	Turf Supplies/Lawn/Median Materials	0	0	0	597	597	56
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	103
6901	Interfund Charges - Parks Maintenance	0	0	1,622	5,197	5,197	1,700
6904	Interfund Charges - Admin. Overhead	517	515	1,074	1,074	1,074	1,024
6927	Interfund Charges - LA Zone Fees	0	0	0	0	0	0
6910	Interfund Charges - Legal Fees	115	42	87	87	87	83
6911	Interfund Charges - Park Admin.	1,519	363	760	760	760	999
6919	Interfund Charges - Finance	28	112	233	233	233	222
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>6,583</b>	<b>4,203</b>	<b>3,775</b>	<b>9,678</b>	<b>9,678</b>	<b>5,425</b>
	<b>TOTAL EXPENDITURES</b>	<b>6,583</b>	<b>4,203</b>	<b>3,775</b>	<b>9,678</b>	<b>9,678</b>	<b>5,425</b>

**LMD - ZONE 8 ACTIVITIES**

**45090000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-In	(1,514)	(260)	0	0	0	0
4601	Assessments - Zone 8	(4,957)	(4,686)	(4,621)	(11,803)	(11,803)	(4,702)
	<b>TOTAL REVENUE</b>	<b>(6,471)</b>	<b>(4,946)</b>	<b>(4,621)</b>	<b>(11,803)</b>	<b>(11,803)</b>	<b>(4,702)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	728	731	739	1,431	1,431	1,076
6440	Contracted Services	3,084	2,056	0	1,553	1,553	0
6510	Lease and Rent Expense	0	0	0	208	208	109
6532	Turf Supplies/Lawn/Median Materials	0	0	0	418	418	22
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	151
6901	Interfund Charges - Parks Maintenance	0	0	1,468	3,639	3,639	900
6904	Interfund Charges - Admin. Overhead	684	1,143	1,546	1,546	1,546	1,474
6910	Interfund Charges - Legal Fees	155	92	125	125	125	119
6911	Interfund Charges - Park Admin.	1,519	559	760	760	760	747
6919	Interfund Charges - Finance	40	248	335	335	335	320
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>6,210</b>	<b>4,829</b>	<b>4,973</b>	<b>10,014</b>	<b>10,014</b>	<b>4,919</b>
	<b>TOTAL EXPENDITURES</b>	<b>6,210</b>	<b>4,829</b>	<b>4,973</b>	<b>10,014</b>	<b>10,014</b>	<b>4,919</b>

**LMD - ZONE 9 ACTIVITIES**

**45100000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 9	(2,326)	(2,289)	(2,234)	(4,186)	(4,186)	(4,006)
	<b>TOTAL REVENUE</b>	<b>(2,326)</b>	<b>(2,289)</b>	<b>(2,234)</b>	<b>(4,186)</b>	<b>(4,186)</b>	<b>(4,006)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	127	0	234	234	145
6440	Contracted Services	1,284	1,070	0	473	473	473
6510	Lease and Rent Expense	0	0	0	86	86	105
6532	Turf Supplies/Lawn/Median Materials	0	0	0	174	174	34
6429	Deferred Maintenance	50	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	50
6901	Interfund Charges - Parks Maintenance	0	0	1,046	1,515	1,515	1,645
6904	Interfund Charges - Admin. Overhead	453	492	552	552	552	526
6910	Interfund Charges - Legal Fees	99	40	45	45	45	43
6911	Interfund Charges - Park Admin.	868	385	434	434	434	291
6919	Interfund Charges - Finance	22	107	120	120	120	114
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>2,776</b>	<b>2,221</b>	<b>2,196</b>	<b>3,633</b>	<b>3,633</b>	<b>3,427</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,776</b>	<b>2,221</b>	<b>2,196</b>	<b>3,633</b>	<b>3,633</b>	<b>3,427</b>

**LMD - ZONE 10B ACTIVITIES**

**45120000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 10b	(1,188)	(361)	(893)	(915)	(915)	(549)
	<b>TOTAL REVENUE</b>	<b>(1,188)</b>	<b>(361)</b>	<b>(893)</b>	<b>(915)</b>	<b>(915)</b>	<b>(549)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	8	0	12	12	2
6440	Contracted Services	29	32	0	135	135	13
6510	Lease and Rent Expense	0	0	0	2	2	2
6532	Turf Supplies/Lawn/Median Materials	0	0	0	4	4	1
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	35
6901	Interfund Charges - Parks Maintenance	0	0	30	38	38	35
6904	Interfund Charges - Admin, Overhead	200	414	406	406	406	388
6910	Interfund Charges - Legal Fees	38	33	33	33	33	31
6911	Interfund Charges - Park Admin.	217	110	109	109	109	15
6919	Interfund Charges - Finance	9	90	88	88	88	84
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>493</b>	<b>687</b>	<b>666</b>	<b>828</b>	<b>828</b>	<b>608</b>
	<b>TOTAL EXPENDITURES</b>	<b>493</b>	<b>687</b>	<b>666</b>	<b>828</b>	<b>828</b>	<b>608</b>

**LMD - ZONE 12 ACTIVITIES**

**45200000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-In	(12,627)	(6,849)	0	0	0	0
4601	Assessments - Zone 12	(2,368)	(2,227)	(28,244)	(28,225)	(28,225)	(26,024)
	<b>TOTAL REVENUE</b>	<b>(14,996)</b>	<b>(9,076)</b>	<b>(28,244)</b>	<b>(28,225)</b>	<b>(28,225)</b>	<b>(26,024)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	169	0	1,925	1,925	1,192
6440	Contracted Services	11,172	3,724	2,970	3,848	3,848	3,848
6510	Lease and Rent Expense	0	0	0	752	752	873
6532	Turf Supplies/Lawn/Median Materials	0	0	588	1,514	1,514	22
6429	Deferred Maintenance	1,870	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	58
6901	Interfund Charges - Parks Maintenance	0	0	13,165	13,183	13,183	18,753
6904	Interfund Charges - Admin, Overhead	348	91	631	631	631	602
6910	Interfund Charges - Legal Fees	74	7	51	51	51	49
6911	Interfund Charges - Park Admin.	3,254	234	1,624	1,627	1,627	2,392
6919	Interfund Charges - Finance	15	20	137	137	137	131
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>16,733</b>	<b>4,245</b>	<b>19,167</b>	<b>23,669</b>	<b>23,669</b>	<b>27,920</b>
	<b>TOTAL EXPENDITURES</b>	<b>16,733</b>	<b>4,245</b>	<b>19,167</b>	<b>23,669</b>	<b>23,669</b>	<b>27,920</b>

**LMD - ZONE 13 ACTIVITIES**

**45210000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-In	(1,828)	(409)	0	0	0	0
4601	Assessments - Zone 13	(5,806)	(5,987)	(5,779)	(11,145)	(11,145)	(5,866)
	<b>TOTAL REVENUE</b>	<b>(7,634)</b>	<b>(6,396)</b>	<b>(5,779)</b>	<b>(11,145)</b>	<b>(11,145)</b>	<b>(5,866)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	1,014	1,052	1,105	1,811	1,811	1,483
6440	Contracted Services	4,296	3,580	0	225	225	225
6510	Lease and Rent Expense	0	0	0	289	289	141
6532	Turf Supplies/Lawn/Median Materials	0	0	0	582	582	34
6429	Deferred Maintenance	0	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	50
6901	Interfund Charges - Parks Maintenance	0	0	2,252	5,069	5,069	2,975
6904	Interfund Charges - Admin. Overhead	845	515	552	552	552	526
6910	Interfund Charges - Legal Fees	194	42	45	45	45	43
6911	Interfund Charges - Park Admin.	1,302	606	651	651	651	919
6919	Interfund Charges - Finance	46	112	120	120	120	114
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>7,697</b>	<b>5,907</b>	<b>4,724</b>	<b>9,343</b>	<b>9,343</b>	<b>6,509</b>
	<b>TOTAL EXPENDITURES</b>	<b>7,697</b>	<b>5,907</b>	<b>4,724</b>	<b>9,343</b>	<b>9,343</b>	<b>6,509</b>

**LMD - ZONE 14 ACTIVITIES**

**45220000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 14	(3,044)	(2,952)	(2,900)	(5,577)	(5,577)	(2,951)
	<b>TOTAL REVENUE</b>	<b>(3,044)</b>	<b>(2,952)</b>	<b>(2,900)</b>	<b>(5,577)</b>	<b>(5,577)</b>	<b>(2,951)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	179	0	290	290	179
6440	Contracted Services	1,596	1,330	0	540	540	540
6510	Lease and Rent Expense	0	0	0	107	107	109
6532	Turf Supplies/Lawn/Median Materials	0	0	0	216	216	14
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	85
6901	Interfund Charges - Parks Maintenance	0	0	1,337	1,883	1,883	1,058
6904	Interfund Charges - Admin. Overhead	445	909	893	893	893	851
6910	Interfund Charges - Legal Fees	97	74	72	72	72	69
6911	Interfund Charges - Park Admin.	1,302	660	651	651	651	360
6919	Interfund Charges - Finance	22	197	194	194	194	185
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>3,462</b>	<b>3,349</b>	<b>3,146</b>	<b>4,846</b>	<b>4,846</b>	<b>3,450</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,462</b>	<b>3,349</b>	<b>3,146</b>	<b>4,846</b>	<b>4,846</b>	<b>3,450</b>

**LMD - ZONE 15 ACTIVITIES**

**45230000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-In	(773)	(28)	0	0	0	0
4601	Assessments - Zone 15	(1,537)	(1,020)	(1,020)	(2,183)	(2,183)	(3,595)
	<b>TOTAL REVENUE</b>	<b>(2,310)</b>	<b>(1,048)</b>	<b>(1,020)</b>	<b>(2,183)</b>	<b>(2,183)</b>	<b>(3,595)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	506	526	553	679	679	630
6440	Contracted Services	422	352	0	0	0	0
6510	Lease and Rent Expense	0	0	0	28	28	121
6532	Other Supplies	0	0	0	0	57	0
6532	Turf Supplies/Lawn/Median Materials	0	0	0	57	57	25
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	14
6901	Interfund Charges - Parks Maintenance	0	0	283	498	498	1,386
6904	Interfund Charges - Admin. Overhead	181	192	196	196	196	187
6910	Interfund Charges - Legal Fees	33	16	16	16	16	15
6911	Interfund Charges - Park Admin.	651	318	326	326	326	61
6919	Interfund Charges - Finance	12	42	43	43	43	41
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,805</b>	<b>1,446</b>	<b>1,416</b>	<b>1,843</b>	<b>1,843</b>	<b>2,480</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,805</b>	<b>1,446</b>	<b>1,416</b>	<b>1,843</b>	<b>1,843</b>	<b>2,480</b>

**LMD - ZONE 6B ACTIVITIES**

**45070000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
6402	Assessments - Zone 6B	(5,244)	(8,436)	(8,095)	(8,240)	(8,240)	(8,240)
	<b>TOTAL REVENUE</b>	<b>(5,244)</b>	<b>(8,436)</b>	<b>(8,095)</b>	<b>(8,240)</b>	<b>(8,240)</b>	<b>(8,240)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	535	0	865	865	535
6440	Contracted Services	3,372	3,372	0	833	833	833
6510	Lease and Rent Expense	0	0	0	227	227	242
6532	Turf Supplies / Lawn / Median Supplies	0	0	314	457	457	22
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	103
6901	Interfund Charges - Parks Maintenance	0	0	3,967	3,979	3,979	4,789
6904	Interfund Charges - Admin. Overhead	720	1,086	1,067	1,067	1,067	1,017
6910	Interfund Charges - Legal Fees	170	88	86	86	86	82
6911	Interfund Charges - Park Admin.	2,604	1,321	1,302	1,302	1,302	1,074
6919	Interfund Charges - Finance	41	236	232	232	232	221
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>6,907</b>	<b>6,638</b>	<b>6,968</b>	<b>9,047</b>	<b>9,047</b>	<b>8,918</b>
	<b>TOTAL EXPENDITURES</b>	<b>6,907</b>	<b>6,638</b>	<b>6,968</b>	<b>9,047</b>	<b>9,047</b>	<b>8,918</b>



**LMD - ZONE 10C ACTIVITIES**

**45130000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-In	(139)	(3,822)	0	0	0	0
4601	Assessments - Zone 10C	(1,247)	(2,095)	(1,222)	(2,011)	(2,011)	(2,110)
	<b>TOTAL REVENUE</b>	<b>(1,387)</b>	<b>(5,917)</b>	<b>(1,222)</b>	<b>(2,011)</b>	<b>(2,011)</b>	<b>(2,110)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	21	0	39	39	22
6440	Contracted Services	489	407	0	135	135	122
6510	Lease and Rent Expense	0	0	0	33	33	29
6532	Turf Supplies/Lawn/Median Supplies	0	0	0	66	66	12
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	37
6901	Interfund Charges - Parks Maintenance	0	0	444	577	577	460
6904	Interfund Charges - Admin. Overhead	209	374	421	421	421	401
6910	Interfund Charges - Legal Fees	40	30	34	34	34	32
6911	Interfund Charges - Park Admin.	651	288	326	326	326	48
6919	Interfund Charges - Finance	8	81	91	91	91	87
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,397</b>	<b>1,201</b>	<b>1,316</b>	<b>1,722</b>	<b>1,722</b>	<b>1,252</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,397</b>	<b>1,201</b>	<b>1,316</b>	<b>1,722</b>	<b>1,722</b>	<b>1,252</b>

**LMD - ZONE 10D ACTIVITIES**

**45140000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 10D	(821)	(579)	(601)	(1,142)	(1,142)	(595)
	<b>TOTAL REVENUE</b>	<b>(821)</b>	<b>(579)</b>	<b>(601)</b>	<b>(1,142)</b>	<b>(1,142)</b>	<b>(595)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	12	0	20	20	13
6440	Contracted Services	95	95	0	135	135	73
6510	Lease and Rent Expense	0	0	0	6	6	14
6532	Turf Supplies/Lawn/Median Materials	0	0	0	13	13	7
6429	Deferred Maintenance	156	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	22
6901	Interfund Charges - Parks Maintenance	0	0	70	112	112	224
6904	Interfund Charges - Admin. Overhead	162	281	276	276	276	263
6910	Interfund Charges - Legal Fees	29	23	22	22	22	21
6911	Interfund Charges - Park Admin.	651	330	326	326	326	24
6919	Interfund Charges - Finance	4	61	60	60	60	57
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,097</b>	<b>802</b>	<b>753</b>	<b>969</b>	<b>969</b>	<b>720</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,097</b>	<b>802</b>	<b>753</b>	<b>969</b>	<b>969</b>	<b>720</b>

**LMD - ZONE 10E ACTIVITIES**

**45150000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 10E	0	(434)	(678)	(1,622)	(1,622)	(806)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(434)</b>	<b>(678)</b>	<b>(1,622)</b>	<b>(1,622)</b>	<b>(806)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	21	0	34	34	15
6440	Contracted Services	399	399	0	135	135	84
6510	Lease and Rent Expense	0	0	0	27	27	25
6532	Turf Supplies/Lawn/Median Materials	0	0	0	54	54	9
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	23
6901	Interfund Charges - Parks Maintenance	0	0	311	471	471	394
6904	Interfund Charges - Admin. Overhead	153	289	283	283	283	270
6910	Interfund Charges - Legal Fees	26	23	23	23	23	22
6911	Interfund Charges - Park Admin.	868	440	434	434	434	42
6919	Interfund Charges - Finance	4	63	61	61	61	59
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,450</b>	<b>1,235</b>	<b>1,112</b>	<b>1,522</b>	<b>1,522</b>	<b>942</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,450</b>	<b>1,235</b>	<b>1,112</b>	<b>1,522</b>	<b>1,522</b>	<b>942</b>

**LMD - ZONE 10F ACTIVITIES**

**45160000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 10F	0	(966)	(1,768)	(1,812)	(1,812)	(947)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(966)</b>	<b>(1,768)</b>	<b>(1,812)</b>	<b>(1,812)</b>	<b>(947)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	27	0	43	43	20
6440	Contracted Services	458	458	0	135	135	111
6510	Lease and Rent Expense	0	0	0	31	31	20
6532	Turf Supplies/Lawn/Median Materials	0	0	0	62	62	11
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	30
6901	Interfund Charges - Parks Maintenance	0	0	544	540	540	313
6904	Interfund Charges - Admin. Overhead	250	362	356	356	356	339
6910	Interfund Charges - Legal Fees	50	29	29	29	29	27
6911	Interfund Charges - Park Admin.	868	440	434	434	434	53
6919	Interfund Charges - Finance	9	79	77	77	77	74
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,635</b>	<b>1,395</b>	<b>1,440</b>	<b>1,707</b>	<b>1,707</b>	<b>999</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,635</b>	<b>1,395</b>	<b>1,440</b>	<b>1,707</b>	<b>1,707</b>	<b>999</b>

**LMD - ZONE 10G ACTIVITIES**

**45170000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 10G	(1,009)	(466)	(1,135)	(1,935)	(1,935)	(1,908)
	<b>TOTAL REVENUE</b>	<b>(1,009)</b>	<b>(466)</b>	<b>(1,135)</b>	<b>(1,935)</b>	<b>(1,935)</b>	<b>(1,908)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	27	0	43	43	46
6440	Contracted Services	513	513	0	135	135	255
6510	Lease and Rent Expense	0	0	0	35	35	40
6532	Turf Supplies/Lawn/Median Materials	0	0	0	69	70	26
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	34
6901	Interfund Charges - Parks Maintenance	0	0	604	605	605	622
6904	Interfund Charges - Admin. Overhead	246	399	392	392	392	374
6910	Interfund Charges - Legal Fees	49	32	32	32	32	30
6911	Interfund Charges - Park Admin.	868	440	434	434	434	53
6919	Interfund Charges - Finance	9	87	85	85	85	81
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,685</b>	<b>1,498</b>	<b>1,547</b>	<b>1,830</b>	<b>1,830</b>	<b>1,561</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,685</b>	<b>1,498</b>	<b>1,547</b>	<b>1,830</b>	<b>1,830</b>	<b>1,561</b>

**LMD - ZONE 10H ACTIVITIES**

**45180000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer In	(725)	0	0	0	0	0
4601	Assessments - Zone 10H	(536)	(501)	(1,295)	(3,409)	(3,409)	(3,579)
	<b>TOTAL REVENUE</b>	<b>(1,261)</b>	<b>(501)</b>	<b>(1,295)</b>	<b>(3,409)</b>	<b>(3,409)</b>	<b>(3,579)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	8	0	63	63	67
6440	Contracted Services	1,294	471	0	135	135	367
6510	Lease and Rent Expense	0	0	0	95	95	112
6532	Turf Supplies/Lawn/Median Materials	0	0	0	191	191	37
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	39
6901	Interfund Charges - Parks Maintenance	0	0	852	1,666	1,666	1,752
6904	Interfund Charges - Admin. Overhead	278	88	443	443	443	422
6910	Interfund Charges - Legal Fees	57	7	36	36	36	34
6911	Interfund Charges - Park Admin.	868	86	434	434	434	79
6919	Interfund Charges - Finance	12	19	96	96	96	92
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>2,509</b>	<b>679</b>	<b>1,861</b>	<b>3,159</b>	<b>3,159</b>	<b>3,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,509</b>	<b>679</b>	<b>1,861</b>	<b>3,159</b>	<b>3,159</b>	<b>3,000</b>

**LMD - ZONE 10I ACTIVITIES**

**45190000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer In	(939)	(2,484)	0	0	0	0
4601	Assessments - Zone 10I	(792)	0	(841)	(2,013)	(2,013)	0
	<b>TOTAL REVENUE</b>	<b>(1,731)</b>	<b>(2,484)</b>	<b>(841)</b>	<b>(2,013)</b>	<b>(2,013)</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	16	0	48	48	10
6440	Contracted Services	641	349	0	135	135	54
6510	Lease and Rent Expense	0	0	0	47	47	13
6532	Turf Supplies/Lawn/Median Materials	0	0	0	95	95	5
6706	Intergovernmental Charges - LAZ Admin	0	0	0	0	0	16
6901	Interfund Charges - Parks Maintenance	0	0	0	825	825	200
6904	Interfund Charges - Admin. Overhead	140	121	218	218	218	208
6910	Interfund Charges - Legal Fees	23	10	18	18	18	17
6911	Interfund Charges - Park Admin.	868	240	434	434	434	59
6919	Interfund Charges - Finance	4	26	47	47	47	45
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,676</b>	<b>762</b>	<b>717</b>	<b>1,866</b>	<b>1,866</b>	<b>627</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,676</b>	<b>762</b>	<b>717</b>	<b>1,866</b>	<b>1,866</b>	<b>627</b>

**LMD - ZONE 16 ACTIVITIES**

**45260000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-In	(2,101)	(2,894)	0	0	0	0
4601	Assessments - Zone 16	(865)	(840)	(840)	(5,267)	(5,267)	(4,360)
	<b>TOTAL REVENUE</b>	<b>(2,966)</b>	<b>(3,734)</b>	<b>(840)</b>	<b>(5,267)</b>	<b>(5,267)</b>	<b>(4,360)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	261	255	255	629	629	360
6440	Contracted Services	1,848	616	0	630	630	0
6510	Lease and Rent Expense	0	0	0	124	124	128
6532	Turf Supplies/Lawn/Median Supplies	0	0	0	250	250	310
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	18
6901	Interfund Charges - Parks Maintenance	0	0	0	2,181	2,181	2,000
6904	Interfund Charges - Admin. Overhead	156	71	232	232	232	222
6910	Interfund Charges - Legal Fees	27	6	19	19	19	18
6911	Interfund Charges - Park Admin.	651	99	326	326	326	416
6919	Interfund Charges - Finance	5	15	50	50	50	48
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>2,948</b>	<b>1,062</b>	<b>882</b>	<b>4,441</b>	<b>4,441</b>	<b>3,518</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,948</b>	<b>1,062</b>	<b>882</b>	<b>4,441</b>	<b>4,441</b>	<b>3,518</b>

**LMD - ZONE 17A ACTIVITIES**

**45270000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 17A	(2,996)	(3,115)	(7,092)	(7,298)	(7,298)	(5,962)
	<b>TOTAL REVENUE</b>	<b>(2,996)</b>	<b>(3,115)</b>	<b>(7,092)</b>	<b>(7,298)</b>	<b>(7,298)</b>	<b>(5,962)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	219	0	354	354	219
6440	Contracted Services	2,281	2,281	600	675	675	675
6510	Lease and Rent Expense	0	0	0	167	167	196
6532	Turf Supplies/Lawn/Median Supplies	0	0	0	337	337	32
6429	Deferred Maintenance	42	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	72
6901	Interfund Charges - Parks Maintenance	0	0	3,123	2,937	2,937	5,067
6904	Interfund Charges - Admin, Overhead	538	783	769	769	769	734
6910	Interfund Charges - Legal Fees	120	63	62	62	62	59
6911	Interfund Charges - Park Admin.	1,736	881	868	868	868	440
6919	Interfund Charges - Finance	67	170	167	167	167	159
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>4,784</b>	<b>4,397</b>	<b>5,589</b>	<b>6,337</b>	<b>6,337</b>	<b>7,653</b>
	<b>TOTAL EXPENDITURES</b>	<b>4,784</b>	<b>4,397</b>	<b>5,589</b>	<b>6,337</b>	<b>6,337</b>	<b>7,653</b>

**LMD - ZONE 17C ACTIVITIES**

**45290000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 17C	0	(74)	(3,602)	(3,707)	(3,707)	(3,040)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(74)</b>	<b>(3,602)</b>	<b>(3,707)</b>	<b>(3,707)</b>	<b>(3,040)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	125	0	203	203	126
6440	Contracted Services	892	973	0	540	540	540
6510	Lease and Rent Expense	0	0	0	65	65	80
6532	Turf Supplies/Lawn/Median Materials	0	0	83	132	132	12
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	26
6901	Interfund Charges - Parks Maintenance	0	0	1,089	1,148	1,148	3,258
6904	Interfund Charges - Admin, Overhead	294	318	312	312	312	298
6910	Interfund Charges - Legal Fees	61	26	25	25	25	24
6911	Interfund Charges - Park Admin.	1,519	770	760	760	760	252
6919	Interfund Charges - Finance	7	69	68	68	68	65
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>2,773</b>	<b>2,281</b>	<b>2,336</b>	<b>3,253</b>	<b>3,253</b>	<b>4,679</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,773</b>	<b>2,281</b>	<b>2,336</b>	<b>3,253</b>	<b>3,253</b>	<b>4,679</b>

**LMD - ZONE 17D ACTIVITIES**

**45300000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 17D	0	0	(1,540)	(1,575)	(1,575)	(1,643)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(1,540)</b>	<b>(1,575)</b>	<b>(1,575)</b>	<b>(1,643)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	49	0	79	79	49
6440	Contracted Services	498	543	0	698	698	400
6510	Lease and Rent Expense	0	0	0	37	37	48
6532	Turf Supplies/Lawn/Median Materials	0	0	0	74	74	7
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	33
6901	Interfund Charges - Parks Maintenance	0	0	706	641	641	1,144
6904	Interfund Charges - Admin. Overhead	366	392	385	385	385	367
6910	Interfund Charges - Legal Fees	78	32	31	31	31	30
6911	Interfund Charges - Park Admin.	1,519	770	760	760	760	98
6919	Interfund Charges - Finance	13	85	83	83	83	80
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>2,474</b>	<b>1,871</b>	<b>1,965</b>	<b>2,787</b>	<b>2,787</b>	<b>2,255</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,474</b>	<b>1,871</b>	<b>1,965</b>	<b>2,787</b>	<b>2,787</b>	<b>2,255</b>

**LMD - ZONE 20A ACTIVITIES**

**45320000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-In	(66)	(528)	0	0	0	0
4601	Assessments - Zone 20A	(1,246)	(1,305)	(1,299)	(1,321)	(1,321)	(1,321)
	<b>TOTAL REVENUE</b>	<b>(1,313)</b>	<b>(1,833)</b>	<b>(1,299)</b>	<b>(1,321)</b>	<b>(1,321)</b>	<b>(1,321)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	20	0	31	31	19
6440	Contracted Services	588	657	0	68	68	68
6510	Lease and Rent Expense	0	0	0	40	40	33
6532	Turf Supplies/Lawn/Median Supplies	0	0	0	80	80	27
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	25
6901	Interfund Charges - Parks Maintenance	0	0	676	694	694	245
6904	Interfund Charges - Admin. Overhead	173	311	305	305	305	291
6910	Interfund Charges - Legal Fees	31	25	25	25	25	24
6911	Interfund Charges - Park Admin.	217	110	109	109	109	38
6919	Interfund Charges - Finance	6	67	66	66	66	63
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,015</b>	<b>1,190</b>	<b>1,180</b>	<b>1,416</b>	<b>1,416</b>	<b>832</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,015</b>	<b>1,190</b>	<b>1,180</b>	<b>1,416</b>	<b>1,416</b>	<b>832</b>

**LMD - ZONE 20B ACTIVITIES**

**45330000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 20B	(36)	0	0	(1,620)	(1,620)	0
	<b>TOTAL REVENUE</b>	<b>(36)</b>	<b>0</b>	<b>0</b>	<b>(1,620)</b>	<b>(1,620)</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	120	120	75	75	47
6440	Contracted Services	816	816	0	180	180	180
6510	Lease and Rent Expense	0	0	0	55	55	45
6532	Turf Supplies/Lawn/Median Materials	0	0	0	111	111	6
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	23
6901	Interfund Charges - Parks Maintenance	0	0	579	963	963	332
6904	Interfund Charges - Admin. Overhead	281	289	283	283	283	270
6910	Interfund Charges - Legal Fees	58	23	23	23	23	22
6911	Interfund Charges - Park Admin.	217	110	109	109	109	93
6919	Interfund Charges - Finance	11	63	61	61	61	59
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,383</b>	<b>1,421</b>	<b>1,175</b>	<b>1,859</b>	<b>1,859</b>	<b>1,076</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,383</b>	<b>1,421</b>	<b>1,175</b>	<b>1,859</b>	<b>1,859</b>	<b>1,076</b>

**LMD - ZONE 20C ACTIVITIES**

**45340000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 20C	0	(105)	(600)	(600)	(600)	(1,249)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(105)</b>	<b>(600)</b>	<b>(600)</b>	<b>(600)</b>	<b>(1,249)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	17	0	27	27	17
6440	Contracted Services	540	540	0	68	68	68
6510	Lease and Rent Expense	0	0	0	36	36	36
6532	Turf Supplies/Lawn/Median Materials	0	0	0	73	73	4
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	12
6901	Interfund Charges - Parks Maintenance	0	0	602	637	637	564
6904	Interfund Charges - Admin. Overhead	165	178	174	174	174	166
6910	Interfund Charges - Legal Fees	29	14	14	14	14	13
6911	Interfund Charges - Park Admin.	217	110	109	109	109	33
6919	Interfund Charges - Finance	4	39	38	38	38	36
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>955</b>	<b>898</b>	<b>936</b>	<b>1,176</b>	<b>1,176</b>	<b>949</b>
	<b>TOTAL EXPENDITURES</b>	<b>955</b>	<b>898</b>	<b>936</b>	<b>1,176</b>	<b>1,176</b>	<b>949</b>

**LMD - ZONE 18 ACTIVITIES**

**45310000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 18	0	(4,135)	(4,134)	(14,865)	(14,865)	(4,134)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(4,135)</b>	<b>(4,134)</b>	<b>(14,865)</b>	<b>(14,865)</b>	<b>(4,134)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	667	0	1,077	1,077	256
6440	Contracted Services	6,636	6,636	0	923	923	923
6510	Lease and Rent Expense	0	0	0	447	447	53
6532	Turf Supplies/Lawn/Median Materials	0	0	0	899	899	22
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	40
6901	Interfund Charges - Parks Maintenance	0	0	4,793	7,831	7,831	828
6904	Interfund Charges - Admin. Overhead	1,492	458	450	450	450	429
6910	Interfund Charges - Legal Fees	351	37	36	36	36	35
6911	Interfund Charges - Park Admin.	2,387	1,211	1,194	1,194	1,194	1,338
6919	Interfund Charges - Finance	64	99	98	98	98	93
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>10,930</b>	<b>9,108</b>	<b>6,571</b>	<b>12,954</b>	<b>12,954</b>	<b>4,018</b>
	<b>TOTAL EXPENDITURES</b>	<b>10,930</b>	<b>9,108</b>	<b>6,571</b>	<b>12,954</b>	<b>12,954</b>	<b>4,018</b>

**LMD - ZONE 10A ACTIVITIES**

**45110000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-In	(2,535)	(960)	0	0	0	0
4601	Assessments - Zone 10A	(409)	(309)	(321)	(4,203)	(4,203)	(3,808)
	<b>TOTAL REVENUE</b>	<b>(2,944)</b>	<b>(1,269)</b>	<b>(321)</b>	<b>(4,203)</b>	<b>(4,203)</b>	<b>(3,808)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	19	0	254	254	157
6440	Contracted Services	1,658	603	0	135	135	135
6510	Lease and Rent Expense	0	0	0	122	122	128
6532	Turf Supplies/Lawn/Median Materials	0	0	0	245	245	0
6429	Deferred Maintenance	573	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	9
6901	Interfund Charges - Parks Maintenance	0	0	0	2,135	2,135	2,000
6904	Interfund Charges - Admin. Overhead	85	18	145	145	145	139
6910	Interfund Charges - Legal Fees	10	1	12	12	12	11
6911	Interfund Charges - Park Admin.	868	52	434	434	434	316
6919	Interfund Charges - Finance	8	4	32	32	32	30
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>3,201</b>	<b>697</b>	<b>623</b>	<b>3,513</b>	<b>3,513</b>	<b>2,925</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,201</b>	<b>697</b>	<b>623</b>	<b>3,513</b>	<b>3,513</b>	<b>2,925</b>



**LMD - ZONE 15B ACTIVITIES**

**45240000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 15B	0	0	0	0	0	(280)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(280)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	31	0	49	49	30
6440	Contracted Services	222	222	0	0	0	0
6510	Lease and Rent Expense	0	0	0	15	15	13
6532	Turf Supplies/Lawn/Median Materials	0	0	0	30	30	13
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	7
6901	Interfund Charges - Parks Maintenance	0	0	213	262	262	199
6904	Interfund Charges - Admin. Overhead	114	133	131	131	131	125
6910	Interfund Charges - Legal Fees	17	11	11	11	11	10
6911	Interfund Charges - Park Admin.	651	330	326	326	326	61
6919	Interfund Charges - Finance	4	29	28	28	28	27
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,008</b>	<b>756</b>	<b>709</b>	<b>851</b>	<b>851</b>	<b>485</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,008</b>	<b>756</b>	<b>709</b>	<b>851</b>	<b>851</b>	<b>485</b>

**LMD - ZONE 15C ACTIVITIES**

**45250000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer In	0	0	0	0	0	0
4601	Assessments - Zone 15C	0	0	(440)	(440)	(440)	(580)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(440)</b>	<b>(440)</b>	<b>(440)</b>	<b>(580)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	31	0	49	49	30
6440	Contracted Services	244	244	0	0	0	0
6510	Lease and Rent Expense	0	0	0	16	16	14
6532	Turf Supplies/Lawn/Median Materials	0	0	0	33	33	15
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	8
6901	Interfund Charges - Parks Maintenance	0	0	222	288	288	218
6904	Interfund Charges - Admin. Overhead	209	141	138	138	138	132
6910	Interfund Charges - Legal Fees	40	11	11	11	11	11
6911	Interfund Charges - Park Admin.	651	330	326	326	326	61
6919	Interfund Charges - Finance	5	31	30	30	30	29
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,149</b>	<b>788</b>	<b>727</b>	<b>891</b>	<b>891</b>	<b>517</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,149</b>	<b>788</b>	<b>727</b>	<b>891</b>	<b>891</b>	<b>517</b>

**LMD - ZONE 17B ACTIVITIES**

**45280000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
	Donations From Zone 17B Property Owners	0	0	0	0	0	0
4355	Transfer-In	0	0	0	0	0	0
4601	Assessments - Zone 17B	(325)	(269)	(3,740)	(3,740)	(3,740)	(2,700)
	<b>TOTAL REVENUE</b>	<b>(325)</b>	<b>(269)</b>	<b>(3,740)</b>	<b>(3,740)</b>	<b>(3,740)</b>	<b>(2,700)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	13	0	79	79	49
6440	Contracted Services	354	129	0	1,193	1,193	1,193
6510	Lease and Rent Expense	0	0	0	61	61	59
6532	Turf Supplies/Lawn/Median Materials	0	0	0	122	122	5
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	24
6901	Interfund Charges - Parks Maintenance	0	0	998	1,062	1,062	2,926
6904	Interfund Charges - Admin. Overhead	273	77	290	290	290	277
6910	Interfund Charges - Legal Fees	55	6	23	23	23	22
6911	Interfund Charges - Park Admin.	868	115	434	434	434	98
6919	Interfund Charges - Finance	10	17	63	63	63	60
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,560</b>	<b>357</b>	<b>1,809</b>	<b>3,327</b>	<b>3,327</b>	<b>4,713</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,560</b>	<b>357</b>	<b>1,809</b>	<b>3,327</b>	<b>3,327</b>	<b>4,713</b>

**LMD - ZONE 21A ACTIVITIES**

**45350000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 21A	(3,340)	(76)	0	(11,150)	(11,150)	0
	<b>TOTAL REVENUE</b>	<b>(3,340)</b>	<b>(76)</b>	<b>0</b>	<b>(11,150)</b>	<b>(11,150)</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	407	0	658	658	0
6440	Contracted Services	3,672	3,672	0	1,710	1,710	1,710
6510	Lease and Rent Expense	0	0	0	247	247	246
6532	Turf Supplies/Lawn/Median Supplies	0	0	0	497	497	7
6429	Deferred Maintenance	3,244	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	32
6901	Interfund Charges - Parks Maintenance	0	0	0	4,333	4,333	4,848
6904	Interfund Charges - Admin. Overhead	465	385	377	377	377	360
6910	Interfund Charges - Legal Fees	102	31	31	31	31	29
6911	Interfund Charges - Park Admin.	2,604	1,321	1,302	1,302	1,302	817
6919	Interfund Charges - Finance	20	83	82	82	82	78
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>10,106</b>	<b>5,899</b>	<b>1,792</b>	<b>9,237</b>	<b>9,237</b>	<b>8,127</b>
	<b>TOTAL EXPENDITURES</b>	<b>10,106</b>	<b>5,899</b>	<b>1,792</b>	<b>9,237</b>	<b>9,237</b>	<b>8,127</b>

**LMD - ZONE 21B ACTIVITIES**

**45360000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 21B	(1,685)	(2,810)	(3,554)	(3,578)	(3,578)	(2,827)
	<b>TOTAL REVENUE</b>	<b>(1,685)</b>	<b>(2,810)</b>	<b>(3,554)</b>	<b>(3,578)</b>	<b>(3,578)</b>	<b>(2,827)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	117	0	189	189	117
6440	Contracted Services	1,082	1,082	0	293	293	293
6510	Lease and Rent Expense	0	0	0	73	73	73
6532	Turf Supplies/Lawn/Median Materials	0	0	0	147	147	2
6901	Interfund Charges - Parks Maintenance	0	0	1,194	1,277	1,277	2,136
6904	Interfund Charges - Admin. Overhead	248	591	581	581	581	554
6910	Interfund Charges - Legal Fees	49	48	47	47	47	45
6911	Interfund Charges - Park Admin.	1,302	660	651	651	651	234
6919	Interfund Charges - Finance	9	128	126	126	126	120
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>2,690</b>	<b>2,626</b>	<b>2,598</b>	<b>3,382</b>	<b>3,382</b>	<b>3,626</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,690</b>	<b>2,626</b>	<b>2,598</b>	<b>3,382</b>	<b>3,382</b>	<b>3,626</b>

**LMD - ZONE 21C ACTIVITIES**

**45370000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 21C	(17,413)	0	0	0	0	(11,215)
	<b>TOTAL REVENUE</b>	<b>(17,413)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(11,215)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	537	0	868	868	537
6440	Contracted Services	4,757	4,757	0	765	765	765
6510	Lease and Rent Expense	0	0	0	320	320	322
6532	Turf Supplies/Lawn/Median Materials	0	0	131	644	644	9
6429	Deferred Maintenance	880	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	63
6901	Interfund Charges - Parks Maintenance	0	0	5,118	5,613	5,613	5,044
6904	Interfund Charges - Admin. Overhead	2,373	695	682	682	682	651
6910	Interfund Charges - Legal Fees	565	56	55	55	55	53
6911	Interfund Charges - Park Admin.	2,387	1,211	1,194	1,194	1,194	1,078
6919	Interfund Charges - Finance	0	151	148	148	148	141
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>10,962</b>	<b>7,407</b>	<b>7,328</b>	<b>10,290</b>	<b>10,290</b>	<b>8,664</b>
	<b>TOTAL EXPENDITURES</b>	<b>10,962</b>	<b>7,407</b>	<b>7,328</b>	<b>10,290</b>	<b>10,290</b>	<b>8,664</b>

**LMD - ZONE 21D ACTIVITIES**

**45380000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 21D	0	0	(2,420)	0	0	(12,086)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(2,420)</b>	<b>0</b>	<b>0</b>	<b>(12,086)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	264	0	426	426	264
6440	Contracted Services	2,382	2,382	0	833	833	833
6510	Lease and Rent Expense	0	0	0	160	160	161
6532	Turf Supplies/Lawn/Median Materials	0	0	152	323	323	4
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	40
6901	Interfund Charges - Parks Maintenance	0	0	2,623	2,811	2,811	2,514
6904	Interfund Charges - Admin. Overhead	2,399	458	450	450	450	429
6910	Interfund Charges - Legal Fees	571	37	36	36	36	35
6911	Interfund Charges - Park Admin.	2,387	1,211	1,194	1,194	1,194	530
6919	Interfund Charges - Finance	0	99	98	98	98	93
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>7,739</b>	<b>4,451</b>	<b>4,553</b>	<b>6,331</b>	<b>6,331</b>	<b>4,903</b>
	<b>TOTAL EXPENDITURES</b>	<b>7,739</b>	<b>4,451</b>	<b>4,553</b>	<b>6,331</b>	<b>6,331</b>	<b>4,903</b>

**LMD - ZONE 26 ACTIVITIES**

**45430000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 26	0	0	(1,068)	(2,080)	(2,080)	(2,191)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(1,068)</b>	<b>(2,080)</b>	<b>(2,080)</b>	<b>(2,191)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	130	109	36	36	22
6440	Contracted Services	286	286	0	113	113	113
6510	Lease and Rent Expense	0	0	0	19	19	24
6532	Turf Supplies/Lawn/Median Materials	0	0	0	39	39	10
6429	Deferred Maintenance	806	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	58
6901	Interfund Charges - Parks Maintenance	0	0	271	337	337	377
6904	Interfund Charges - Admin. Overhead	164	636	624	624	624	595
6910	Interfund Charges - Legal Fees	29	51	50	50	50	48
6911	Interfund Charges - Park Admin.	651	330	326	326	326	44
6919	Interfund Charges - Finance	6	138	135	135	135	129
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,942</b>	<b>1,571</b>	<b>1,516</b>	<b>1,680</b>	<b>1,680</b>	<b>1,421</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,942</b>	<b>1,571</b>	<b>1,516</b>	<b>1,680</b>	<b>1,680</b>	<b>1,421</b>

**LMD - ZONE 26B ACTIVITIES**

**45440000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer In	(841)	(744)	0	0	0	0
4601	Assessments - Zone 26B	(1,397)	(1,395)	(1,433)	(3,143)	(3,143)	(1,596)
	<b>TOTAL REVENUE</b>	<b>(2,238)</b>	<b>(2,139)</b>	<b>(1,433)</b>	<b>(3,143)</b>	<b>(3,143)</b>	<b>(1,596)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	36	0	95	95	59
6440	Contracted Services	1,179	982	0	225	225	225
6510	Lease and Rent Expense	0	0	0	79	79	96
6532	Turf Supplies/Lawn/Median Materials	0	0	0	160	160	43
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	45
6901	Interfund Charges - Parks Maintenance	0	0	973	1,391	1,391	1,272
6904	Interfund Charges - Admin, Overhead	315	312	501	501	501	478
6910	Interfund Charges - Legal Fees	37	25	41	41	41	39
6911	Interfund Charges - Park Admin.	651	202	326	326	326	118
6919	Interfund Charges - Finance	7	68	109	109	109	104
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>2,189</b>	<b>1,625</b>	<b>1,948</b>	<b>2,926</b>	<b>2,926</b>	<b>2,477</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,189</b>	<b>1,625</b>	<b>1,948</b>	<b>2,926</b>	<b>2,926</b>	<b>2,477</b>

**LMD - ZONE 26C ACTIVITIES**

**45450000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 26C	(763)	(823)	(858)	(1,374)	(905)	(905)
	<b>TOTAL REVENUE</b>	<b>(763)</b>	<b>(823)</b>	<b>(858)</b>	<b>(1,374)</b>	<b>(1,374)</b>	<b>(905)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	22	0	36	36	22
6440	Contracted Services	191	191	0	113	113	113
6510	Lease and Rent Expense	0	0	0	13	13	10
6532	Turf Supplies/Lawn/Median Materials	0	0	0	26	26	7
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	38
6901	Interfund Charges - Parks Maintenance	0	0	241	225	225	257
6904	Interfund Charges - Admin, Overhead	185	444	435	435	435	415
6910	Interfund Charges - Legal Fees	34	36	35	35	35	34
6911	Interfund Charges - Park Admin.	651	330	326	326	326	44
6919	Interfund Charges - Finance	7	96	95	95	95	90
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,068</b>	<b>1,119</b>	<b>1,131</b>	<b>1,303</b>	<b>1,303</b>	<b>1,030</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,068</b>	<b>1,119</b>	<b>1,131</b>	<b>1,303</b>	<b>1,303</b>	<b>1,030</b>

**LMD - ZONE 26D ACTIVITIES**

**45460000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer In	(145)	0	0	0	0	0
4601	Assessments - Zone 26D	(554)	(564)	(579)	(1,798)	(1,798)	(1,703)
	<b>TOTAL REVENUE</b>	<b>(699)</b>	<b>(564)</b>	<b>(579)</b>	<b>(1,798)</b>	<b>(1,798)</b>	<b>(1,703)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	28	0	95	95	59
6440	Contracted Services	444	296	0	338	338	338
6510	Lease and Rent Expense	0	0	0	30	30	37
6532	Turf Supplies/Lawn/Median Materials	0	0	0	60	60	16
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	17
6901	Interfund Charges - Parks Maintenance	0	0	364	524	524	582
6904	Interfund Charges - Admin. Overhead	109	109	225	225	225	215
6910	Interfund Charges - Legal Fees	16	9	18	18	18	17
6911	Interfund Charges - Park Admin.	651	158	326	326	326	118
6919	Interfund Charges - Finance	3	24	49	49	49	47
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,223</b>	<b>624</b>	<b>981</b>	<b>1,665</b>	<b>1,665</b>	<b>1,446</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,223</b>	<b>624</b>	<b>981</b>	<b>1,665</b>	<b>1,665</b>	<b>1,446</b>

**LMD - ZONE 27 ACTIVITIES**

**45470000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 27	(391)	(1,417)	(1,609)	(1,645)	(1,645)	(1,382)
	<b>TOTAL REVENUE</b>	<b>(391)</b>	<b>(1,417)</b>	<b>(1,609)</b>	<b>(1,645)</b>	<b>(1,645)</b>	<b>(1,382)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	41	0	67	67	41
6440	Contracted Services	380	380	0	203	203	203
6510	Lease and Rent Expense	0	0	0	26	26	31
6532	Turf Supplies/Lawn/Median Materials	0	0	60	51	51	3
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	34
6901	Interfund Charges - Parks Maintenance	0	0	452	448	448	785
6904	Interfund Charges - Admin. Overhead	258	399	392	392	392	374
6910	Interfund Charges - Legal Fees	52	32	32	32	32	30
6911	Interfund Charges - Park Admin.	651	330	326	326	326	83
6919	Interfund Charges - Finance	10	87	85	85	85	81
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,351</b>	<b>1,269</b>	<b>1,346</b>	<b>1,629</b>	<b>1,629</b>	<b>1,665</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,351</b>	<b>1,269</b>	<b>1,346</b>	<b>1,629</b>	<b>1,629</b>	<b>1,665</b>

**LMD - ZONE 27B ACTIVITIES**

**45480000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 27B	(1,982)	(1,551)	(3,533)	(3,657)	(3,657)	(1,207)
	<b>TOTAL REVENUE</b>	<b>(1,982)</b>	<b>(1,551)</b>	<b>(3,533)</b>	<b>(3,657)</b>	<b>(3,657)</b>	<b>(1,207)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	220	120	277	277	171
6440	Contracted Services	1,516	1,516	0	315	315	315
6510	Lease and Rent Expense	0	0	0	102	102	54
6532	Turf Supplies/Lawn/Median Materials	0	0	0	205	205	9
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	32
6901	Interfund Charges - Parks Maintenance	0	0	1,749	1,789	1,789	1,350
6904	Interfund Charges - Admin. Overhead	404	385	377	377	377	360
6910	Interfund Charges - Legal Fees	87	31	31	31	31	29
6911	Interfund Charges - Park Admin.	651	330	326	326	326	344
6919	Interfund Charges - Finance	20	83	82	82	82	78
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>2,678</b>	<b>2,565</b>	<b>2,684</b>	<b>3,503</b>	<b>3,503</b>	<b>2,742</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,678</b>	<b>2,565</b>	<b>2,684</b>	<b>3,503</b>	<b>3,503</b>	<b>2,742</b>

**LMD - ZONE 28 ACTIVITIES**

**45490000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer In	0	0	0	0	0	0
4601	Assessments - Zone 28	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	180	0	291	291	180
6440	Contracted Services	1,533	1,533	0	833	833	633
6510	Lease and Rent Expense	0	0	0	103	103	120
6532	Turf Supplies/Lawn/Median Materials	0	0	0	208	208	46
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	108
6901	Interfund Charges - Parks Maintenance	0	0	1,671	1,809	1,809	1,877
6904	Interfund Charges - Admin. Overhead	1,389	1,138	1,118	1,118	1,118	1,066
6910	Interfund Charges - Legal Fees	389	92	90	90	90	86
6911	Interfund Charges - Park Admin.	1,519	770	760	760	760	362
6919	Interfund Charges - Finance	20	247	243	243	243	231
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>4,850</b>	<b>3,960</b>	<b>3,881</b>	<b>5,454</b>	<b>5,454</b>	<b>4,710</b>
	<b>TOTAL EXPENDITURES</b>	<b>4,850</b>	<b>3,960</b>	<b>3,881</b>	<b>5,454</b>	<b>5,454</b>	<b>4,710</b>

**LMD - ZONE 28B ACTIVITIES**

**45500000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 28B	0	(25)	0	0	0	(1,160)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(25)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,160)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	44	0	71	71	44
6440	Contracted Services	147	147	0	180	180	180
6510	Lease and Rent Expense	0	0	0	10	10	17
6532	Turf Supplies/Lawn/Median Materials	0	0	0	20	20	8
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	55
6901	Interfund Charges - Parks Maintenance	0	0	218	173	173	263
6904	Interfund Charges - Admin. Overhead	744	614	602	602	602	574
6910	Interfund Charges - Legal Fees	170	50	49	49	49	46
6911	Interfund Charges - Park Admin.	651	330	326	326	326	88
6919	Interfund Charges - Finance	20	133	131	131	131	125
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,732</b>	<b>1,318</b>	<b>1,326</b>	<b>1,562</b>	<b>1,562</b>	<b>1,401</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,732</b>	<b>1,318</b>	<b>1,326</b>	<b>1,562</b>	<b>1,562</b>	<b>1,401</b>

**LMD - ZONE 29 ACTIVITIES**

**45510000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 29	(3,007)	(4,029)	(5,636)	(5,760)	(5,760)	(5,149)
	<b>TOTAL REVENUE</b>	<b>(3,007)</b>	<b>(4,029)</b>	<b>(5,636)</b>	<b>(5,760)</b>	<b>(5,760)</b>	<b>(5,149)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	112	0	182	182	113
6440	Contracted Services	2,377	2,261	0	495	495	495
6510	Lease and Rent Expense	0	0	0	160	160	187
6532	Turf Supplies/Lawn/Median Materials	0	0	0	322	322	10
6429	Deferred Maintenance	205	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	52
6901	Interfund Charges - Parks Maintenance	0	0	2,983	2,805	2,805	3,421
6904	Interfund Charges - Admin. Overhead	1,067	577	566	566	566	540
6910	Interfund Charges - Legal Fees	248	47	46	46	46	44
6911	Interfund Charges - Park Admin.	1,736	881	868	868	868	226
6919	Interfund Charges - Finance	50	125	123	123	123	117
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>5,683</b>	<b>4,003</b>	<b>4,586</b>	<b>5,567</b>	<b>5,567</b>	<b>5,204</b>
	<b>TOTAL EXPENDITURES</b>	<b>5,683</b>	<b>4,003</b>	<b>4,586</b>	<b>5,567</b>	<b>5,567</b>	<b>5,204</b>



**LMD - ZONE 29B ACTIVITIES**

**45520000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer In	0	0	0	0	0	0
4601	Assessments - Zone 29B	(4,424)	(4,352)	(3,605)	(3,699)	(3,699)	(1,369)
	<b>TOTAL REVENUE</b>	<b>(4,424)</b>	<b>(4,352)</b>	<b>(3,605)</b>	<b>(3,699)</b>	<b>(3,699)</b>	<b>(1,369)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	112	0	182	182	113
6440	Contracted Services	986	904	0	495	495	495
6510	Lease and Rent Expense	0	0	0	66	66	75
6532	Turf Supplies/Lawn/Median Materials	0	0	0	134	134	6
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	29
6901	Interfund Charges - Parks Maintenance	0	0	1,180	1,164	1,164	2,381
6904	Interfund Charges - Admin. Overhead	612	348	341	341	341	325
6910	Interfund Charges - Legal Fees	138	28	28	28	28	26
6911	Interfund Charges - Park Admin.	2,387	1,211	1,194	1,194	1,194	226
6919	Interfund Charges - Finance	28	75	74	74	74	71
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>4,151</b>	<b>2,678</b>	<b>2,817</b>	<b>3,677</b>	<b>3,677</b>	<b>3,747</b>
	<b>TOTAL EXPENDITURES</b>	<b>4,151</b>	<b>2,678</b>	<b>2,817</b>	<b>3,677</b>	<b>3,677</b>	<b>3,747</b>

**LMD - ZONE 29C ACTIVITIES**

**45530000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 29C	(1,617)	(1,673)	(1,748)	(1,748)	(1,748)	(1,221)
	<b>TOTAL REVENUE</b>	<b>(1,617)</b>	<b>(1,673)</b>	<b>(1,748)</b>	<b>(1,748)</b>	<b>(1,748)</b>	<b>(1,221)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	120	120	102	102	63
6440	Contracted Services	245	245	0	495	495	495
6510	Lease and Rent Expense	0	0	0	16	16	20
6532	Turf Supplies/Lawn/Median Materials	0	0	0	33	33	1
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	14
6901	Interfund Charges - Parks Maintenance	0	0	336	289	289	1,014
6904	Interfund Charges - Admin. Overhead	341	200	196	196	196	187
6910	Interfund Charges - Legal Fees	72	16	16	16	16	15
6911	Interfund Charges - Park Admin.	2,387	1,211	1,194	1,194	1,194	127
6919	Interfund Charges - Finance	13	43	43	43	43	41
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>3,058</b>	<b>1,835</b>	<b>1,903</b>	<b>2,384</b>	<b>2,384</b>	<b>1,977</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,058</b>	<b>1,835</b>	<b>1,903</b>	<b>2,384</b>	<b>2,384</b>	<b>1,977</b>

**LMD - ZONE 29E ACTIVITIES**

**45550000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 29E	(2,476)	(2,402)	(2,268)	(2,474)	(2,474)	(1,394)
	<b>TOTAL REVENUE</b>	<b>(2,476)</b>	<b>(2,402)</b>	<b>(2,268)</b>	<b>(2,474)</b>	<b>(2,474)</b>	<b>(1,394)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	75	0	122	122	75
6440	Contracted Services	499	697	0	495	495	495
6510	Lease and Rent Expense	0	0	0	34	34	35
6532	Turf Supplies/Lawn/Median Materials	0	0	0	68	68	2
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	18
6901	Interfund Charges - Parks Maintenance	0	0	567	589	589	1,754
6904	Interfund Charges - Admin. Overhead	420	237	232	232	232	222
6910	Interfund Charges - Legal Fees	91	19	19	19	19	18
6911	Interfund Charges - Park Admin.	2,387	1,211	1,194	1,194	1,194	151
6919	Interfund Charges - Finance	17	51	50	50	50	48
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>3,414</b>	<b>2,290</b>	<b>2,062</b>	<b>2,802</b>	<b>2,802</b>	<b>2,819</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,414</b>	<b>2,290</b>	<b>2,062</b>	<b>2,802</b>	<b>2,802</b>	<b>2,819</b>

**LMD - ZONE 29D ACTIVITIES**

**45540000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 29D	(2,688)	(2,466)	(3,291)	(2,971)	(2,971)	(2,239)
	<b>TOTAL REVENUE</b>	<b>(2,688)</b>	<b>(2,466)</b>	<b>(3,291)</b>	<b>(2,971)</b>	<b>(2,971)</b>	<b>(2,239)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	112	0	182	182	113
6440	Contracted Services	885	0	0	495	495	495
6510	Lease and Rent Expense	0	0	0	60	60	70
6532	Turf Supplies/Lawn/Median Materials	0	885	0	120	120	5
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	26
6901	Interfund Charges - Parks Maintenance	0	0	1,094	1,044	1,044	1,788
6904	Interfund Charges - Admin. Overhead	581	318	312	312	312	298
6910	Interfund Charges - Legal Fees	129	26	25	25	25	24
6911	Interfund Charges - Park Admin.	2,387	1,211	1,194	1,194	1,194	226
6919	Interfund Charges - Finance	26	69	68	68	68	65
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>4,008</b>	<b>2,621</b>	<b>2,693</b>	<b>3,500</b>	<b>3,500</b>	<b>3,109</b>
	<b>TOTAL EXPENDITURES</b>	<b>4,008</b>	<b>2,621</b>	<b>2,693</b>	<b>3,500</b>	<b>3,500</b>	<b>3,109</b>

**LMD - ZONE 30 ACTIVITIES**

**45560000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 30	(545)	(1,179)	(1,606)	(1,633)	(1,633)	(1,420)
	<b>TOTAL REVENUE</b>	<b>(545)</b>	<b>(1,179)</b>	<b>0</b>	<b>(1,633)</b>	<b>(1,633)</b>	<b>(1,420)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	31	0	51	51	31
6440	Contracted Services	684	684	0	135	135	135
6510	Lease and Rent Expense	0	0	0	46	46	52
6532	Turf Supplies/Lawn/Median Materials	0	0	0	93	93	3
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	22
6901	Interfund Charges - Parks Maintenance	0	0	764	807	807	1,007
6904	Interfund Charges - Admin. Overhead	476	281	276	276	276	263
6910	Interfund Charges - Legal Fees	105	23	22	22	22	21
6911	Interfund Charges - Park Admin.	217	110	109	109	109	63
6919	Interfund Charges - Finance	18	61	60	60	60	57
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,500</b>	<b>1,190</b>	<b>1,231</b>	<b>1,598</b>	<b>1,598</b>	<b>1,655</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,500</b>	<b>1,190</b>	<b>1,231</b>	<b>1,598</b>	<b>1,598</b>	<b>1,655</b>

**LMD - ZONE 23 ACTIVITIES**

**45390000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 23	(695)	(322)	(322)	(1,395)	(1,395)	(322)
	<b>TOTAL REVENUE</b>	<b>(695)</b>	<b>(322)</b>	<b>(322)</b>	<b>(1,395)</b>	<b>(1,395)</b>	<b>(322)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	22	0	35	35	10
6440	Contracted Services	600	600	0	68	68	68
6510	Lease and Rent Expense	0	0	0	40	40	0
6532	Turf Supplies/Lawn/Median Materials	0	0	0	81	81	0
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	0
6901	Interfund Charges - Parks Maintenance	0	0	0	708	708	0
6904	Interfund Charges - Admin. Overhead	129	126	123	123	123	118
6910	Interfund Charges - Legal Fees	21	10	10	10	10	10
6911	Interfund Charges - Park Admin.	217	110	109	109	109	44
6919	Interfund Charges - Finance	4	27	27	27	27	26
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>971</b>	<b>895</b>	<b>269</b>	<b>1,202</b>	<b>1,202</b>	<b>275</b>
	<b>TOTAL EXPENDITURES</b>	<b>971</b>	<b>895</b>	<b>269</b>	<b>1,202</b>	<b>1,202</b>	<b>275</b>

**LMD - ZONE 24 ACTIVITIES**

**45400000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer-In	(1,392)	0	0	0	0	0
4601	Assessments - Zone 24	(7,276)	(7,001)	(10,826)	(13,907)	(13,907)	(12,025)
	<b>TOTAL REVENUE</b>	<b>(8,668)</b>	<b>(7,001)</b>	<b>(10,826)</b>	<b>(13,907)</b>	<b>(13,907)</b>	<b>(12,025)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	797	390	1,195	1,195	740
6440	Contracted Services	6,552	5,460	0	1,643	1,643	1,643
6510	Lease and Rent Expense	0	0	0	441	441	500
6532	Turf Supplies/Lawn/Median Materials	0	0	462	888	888	64
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	35
6901	Interfund Charges - Parks Maintenance	0	0	7,709	7,732	7,732	7,329
6904	Interfund Charges - Admin. Overhead	1,622	337	406	406	406	388
6910	Interfund Charges - Legal Fees	491	27	33	33	33	31
6911	Interfund Charges - Park Admin.	868	358	434	434	434	1,484
6919	Interfund Charges - Finance	127	73	88	88	88	84
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>9,660</b>	<b>7,052</b>	<b>9,523</b>	<b>12,860</b>	<b>12,860</b>	<b>12,299</b>
	<b>TOTAL EXPENDITURES</b>	<b>9,660</b>	<b>7,052</b>	<b>9,523</b>	<b>12,860</b>	<b>12,860</b>	<b>12,299</b>

**LMD - ZONE 25C ACTIVITIES**

**45410000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4355	Transfer In	(1,573)	(447)	0	0	0	0
4601	Assessments - Zone 25C	(1,323)	(1,407)	(1,489)	(3,713)	(3,713)	(1,530)
	<b>TOTAL REVENUE</b>	<b>(2,896)</b>	<b>(1,854)</b>	<b>(1,489)</b>	<b>(3,713)</b>	<b>(3,713)</b>	<b>(1,530)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	73	0	222	222	137
6440	Contracted Services	1,263	1,053	0	360	360	360
6510	Lease and Rent Expense	0	0	0	85	85	64
6532	Turf Supplies/Lawn/Median Materials	0	0	118	171	171	9
6706	Intergovernmental Charge--LAZ Admin.	0	0	0	0	0	31
6901	Interfund Charges - Parks Maintenance	0	0	697	1,490	1,490	850
6904	Interfund Charges - Admin. Overhead	318	196	363	363	363	346
6910	Interfund Charges - Legal Fees	38	16	29	29	29	28
6911	Interfund Charges - Park Admin.	1,302	351	651	651	651	276
6919	Interfund Charges - Finance	7	43	79	79	79	75
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>2,928</b>	<b>1,732</b>	<b>1,937</b>	<b>3,451</b>	<b>3,451</b>	<b>2,176</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,928</b>	<b>1,732</b>	<b>1,937</b>	<b>3,451</b>	<b>3,451</b>	<b>2,176</b>

**LMD - ZONE 25D ACTIVITIES**

**45420000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 25D	(1,607)	(1,322)	(3,128)	(3,058)	(3,058)	(3,089)
	<b>TOTAL REVENUE</b>	<b>(1,607)</b>	<b>(1,322)</b>	<b>(3,128)</b>	<b>(3,058)</b>	<b>(3,058)</b>	<b>(3,089)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	137	0	222	222	137
6440	Contracted Services	1,173	1,173	0	360	360	360
6510	Lease and Rent Expense	0	0	0	60	60	69
6532	Turf Supplies/Lawn/Median Materials	0	0	87	120	120	8
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	29
6901	Interfund Charges - Parks Maintenance	0	0	1,045	1,044	1,044	1,075
6904	Interfund Charges - Admin. Overhead	305	348	341	341	341	325
6910	Interfund Charges - Legal Fees	33	28	28	28	28	26
6911	Interfund Charges - Park Admin.	1,302	660	651	651	651	276
6919	Interfund Charges - Finance	0	75	74	74	74	71
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>2,813</b>	<b>2,421</b>	<b>2,226</b>	<b>2,900</b>	<b>2,900</b>	<b>2,376</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,813</b>	<b>2,421</b>	<b>2,226</b>	<b>2,900</b>	<b>2,900</b>	<b>2,376</b>

**LMD - ZONE 31A ACTIVITIES**

**45570000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 31A	(20,350)	(10,574)	(11,041)	(26,828)	(26,828)	(11,761)
	<b>TOTAL REVENUES</b>	<b>(20,350)</b>	<b>(10,574)</b>	<b>(11,041)</b>	<b>(26,828)</b>	<b>(26,828)</b>	<b>(11,761)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	281	1,492	578	2,137	2,137	1,041
6440	Contracted Services	13,440	13,440	0	1,868	1,868	1,604
6510	Lease and Rent Expense	0	0	0	904	904	775
6532	Turf Supplies/Lawn/Median Materials	0	0	194	1,821	1,821	27
6429	Deferred Maintenance	1,098	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	69
6901	Interfund Charges - Parks Maintenance	0	0	15,041	15,860	15,860	12,128
6904	Interfund Charges - Admin. Overhead	5,485	754	740	740	740	706
6910	Interfund Charges - Legal Fees	1,319	61	60	60	60	57
6911	Interfund Charges - Park Admin.	2,604	1,321	1,302	1,302	1,302	2,491
6919	Interfund Charges - Finance	286	164	161	161	161	153
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>24,513</b>	<b>17,232</b>	<b>18,076</b>	<b>24,852</b>	<b>24,852</b>	<b>19,052</b>
	<b>TOTAL EXPENDITURES</b>	<b>24,513</b>	<b>17,232</b>	<b>18,076</b>	<b>24,852</b>	<b>24,852</b>	<b>19,052</b>

**LMD - ZONE 31B ACTIVITIES**

**45580000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 31B	(2,681)	0	(22,010)	(22,500)	(22,500)	(31,304)
	<b>TOTAL REVENUE</b>	<b>(2,681)</b>	<b>0</b>	<b>(22,010)</b>	<b>(22,500)</b>	<b>(22,500)</b>	<b>(31,304)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	1,768	359	2,747	2,747	0
6440	Contracted Services	9,924	9,999	0	2,588	2,588	2,852
6510	Lease and Rent Expense	0	0	0	668	668	773
6532	Turf Supplies/Lawn/Median Materials	0	0	0	1,344	1,344	23
6429	Deferred Maintenance	278	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	182
6901	Interfund Charges - Parks Maintenance	0	0	9,429	11,711	11,711	12,086
6904	Interfund Charges - Admin. Overhead	12,680	1,884	1,850	1,850	1,850	1,765
6910	Interfund Charges - Legal Fees	3,063	152	150	150	150	143
6911	Interfund Charges - Park Admin.	3,688	1,871	1,844	1,844	1,844	3,255
6919	Interfund Charges - Finance	463	409	402	402	402	383
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>30,096</b>	<b>16,083</b>	<b>14,034</b>	<b>23,303</b>	<b>23,303</b>	<b>21,461</b>
	<b>TOTAL EXPENDITURES</b>	<b>30,096</b>	<b>16,083</b>	<b>14,034</b>	<b>23,303</b>	<b>23,303</b>	<b>21,461</b>

**LMD - ZONE 32A ACTIVITIES**

**45590000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 32A	(1,953)	(3,318)	(4,165)	(4,166)	(4,166)	(4,295)
	<b>TOTAL REVENUE</b>	<b>(1,953)</b>	<b>(3,318)</b>	<b>(4,165)</b>	<b>(4,166)</b>	<b>(4,166)</b>	<b>(4,295)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	236	0	381	381	236
6440	Contracted Services	1,992	1,992	0	698	698	698
6510	Lease and Rent Expense	0	0	0	134	134	153
6532	Turf Supplies/Lawn/Median Materials	0	0	0	270	270	47
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	34
6901	Interfund Charges - Parks Maintenance	0	0	2,197	2,351	2,351	3,397
6904	Interfund Charges - Admin. Overhead	857	399	392	392	392	374
6910	Interfund Charges - Legal Fees	197	32	32	32	32	30
6911	Interfund Charges - Park Admin.	1,519	770	760	760	760	473
6919	Interfund Charges - Finance	43	87	85	85	85	81
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>4,608</b>	<b>3,516</b>	<b>3,465</b>	<b>5,102</b>	<b>5,102</b>	<b>5,523</b>
	<b>TOTAL EXPENDITURES</b>	<b>4,608</b>	<b>3,516</b>	<b>3,465</b>	<b>5,102</b>	<b>5,102</b>	<b>5,523</b>

**LMD - ZONE 32B ACTIVITIES**

**45600000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 32B	(2,777)	(3,106)	(4,016)	(4,103)	(4,103)	(3,630)
	<b>TOTAL REVENUE</b>	<b>(2,777)</b>	<b>(3,106)</b>	<b>(4,016)</b>	<b>(4,103)</b>	<b>(4,103)</b>	<b>(3,630)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	157	0	253	253	157
6440	Contracted Services	1,476	1,476	0	743	743	743
6510	Lease and Rent Expense	0	0	0	99	99	114
6532	Turf Supplies/Lawn/Median Materials	0	0	0	200	200	79
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	35
6901	Interfund Charges - Parks Maintenance	0	0	1,753	1,742	1,742	2,486
6904	Interfund Charges - Admin. Overhead	839	407	399	399	399	381
6910	Interfund Charges - Legal Fees	193	33	32	32	32	31
6911	Interfund Charges - Park Admin.	1,519	770	760	760	760	314
6919	Interfund Charges - Finance	43	88	87	87	87	83
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>4,070</b>	<b>2,931</b>	<b>3,030</b>	<b>4,315</b>	<b>4,315</b>	<b>4,422</b>
	<b>TOTAL EXPENDITURES</b>	<b>4,070</b>	<b>2,931</b>	<b>3,030</b>	<b>4,315</b>	<b>4,315</b>	<b>4,422</b>

**LMD - ZONE 33 ACTIVITIES**

**45610000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 33	(2,214)	(3,140)	(5,622)	(5,716)	(5,716)	(4,870)
	<b>TOTAL REVENUE</b>	<b>(2,214)</b>	<b>(3,140)</b>	<b>(5,622)</b>	<b>(5,716)</b>	<b>(5,716)</b>	<b>(4,870)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	247	0	399	399	247
6440	Contracted Services	2,208	2,718	0	630	630	630
6510	Lease and Rent Expense	0	0	0	149	149	171
6532	Turf Supplies/Lawn/Median Materials	0	0	0	299	299	8
6429	Deferred Maintenance	389	0	0	0	0	0
6706	Intergovernmental Charges--LAZ Admin	0	0	0	0	0	45
6901	Interfund Charges - Parks Maintenance	0	0	2,595	2,606	2,606	3,669
6904	Interfund Charges - Admin. Overhead	1,396	510	501	501	501	478
6910	Interfund Charges - Legal Fees	328	41	41	41	41	39
6911	Interfund Charges - Park Admin.	1,302	660	651	651	651	496
6919	Interfund Charges - Finance	55	111	109	109	109	104
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>5,678</b>	<b>4,287</b>	<b>3,896</b>	<b>5,383</b>	<b>5,383</b>	<b>5,886</b>
	<b>TOTAL EXPENDITURES</b>	<b>5,678</b>	<b>4,287</b>	<b>3,896</b>	<b>5,383</b>	<b>5,383</b>	<b>5,886</b>

**LMD - ZONE 34 ACTIVITIES**

**45620000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 34	(17,884)	(405)	(6,862)	(6,930)	(6,930)	0
	<b>TOTAL REVENUE</b>	<b>(17,884)</b>	<b>(405)</b>	<b>(6,862)</b>	<b>(6,930)</b>	<b>(6,930)</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	296	0	479	479	296
6440	Contracted Services	2,640	2,640	0	743	743	743
6510	Lease and Rent Expense	0	0	0	178	178	200
6532	Turf Supplies/Lawn/Median Materials	0	0	0	358	358	37
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	75
6901	Interfund Charges - Parks Maintenance	0	0	2,962	3,115	3,115	5,135
6904	Interfund Charges - Admin. Overhead	3,151	806	791	791	791	754
6910	Interfund Charges - Legal Fees	753	65	64	64	64	61
6911	Interfund Charges - Park Admin.	1,736	881	868	868	868	595
6919	Interfund Charges - Finance	132	175	172	172	172	164
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>8,412</b>	<b>4,863</b>	<b>4,857</b>	<b>6,767</b>	<b>6,767</b>	<b>8,060</b>
	<b>TOTAL EXPENDITURES</b>	<b>8,412</b>	<b>4,863</b>	<b>4,857</b>	<b>6,767</b>	<b>6,767</b>	<b>8,060</b>

**LMD - ZONE 34C ACTIVITIES**

**45640000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 34C	(525)	0	0	0	0	(9,068)
	<b>TOTAL REVENUE</b>	<b>(525)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,068)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	304	0	492	492	304
6440	Contracted Services	1,350	1,238	0	383	383	383
6510	Lease and Rent Expense	0	0	0	91	91	109
6532	Turf Supplies/Lawn/Median Materials	0	0	0	183	183	30
6706	Intergovernmental Charge--LAZ Admin Fees	0	0	0	0	0	38
6901	Interfund Charges - Parks Maintenance	0	0	1,509	1,593	1,593	1,704
6904	Interfund Charges - Admin. Overhead	1,475	436	428	428	428	408
6910	Interfund Charges - Legal Fees	440	35	35	35	35	33
6911	Interfund Charges - Park Admin.	1,736	881	868	868	868	611
6919	Interfund Charges - Finance	78	95	93	93	93	89
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>5,079</b>	<b>2,989</b>	<b>2,933</b>	<b>4,165</b>	<b>4,165</b>	<b>3,708</b>
	<b>TOTAL EXPENDITURES</b>	<b>5,079</b>	<b>2,989</b>	<b>2,933</b>	<b>4,165</b>	<b>4,165</b>	<b>3,708</b>



**LMD - ZONE 34B ACTIVITIES**

**45630000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 34B	(133)	0	0	0	0	(9,068)
	<b>TOTAL REVENUE</b>	<b>(133)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,068)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	304	0	492	492	304
6440	Contracted Services	1,350	1,463	0	383	383	383
6510	Lease and Rent Expense	0	0	0	91	91	109
6532	Turf Supplies/Lawn/Median Materials	0	0	0	183	183	30
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	38
6901	Interfund Charges - Parks Maintenance	0	0	1,509	1,593	1,593	1,704
6904	Interfund Charges - Admin. Overhead	1,369	436	428	428	428	408
6910	Interfund Charges - Legal Fees	403	35	35	35	35	33
6911	Interfund Charges - Park Admin.	1,736	881	868	868	868	611
6919	Interfund Charges - Finance	0	95	93	93	93	89
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>4,858</b>	<b>3,214</b>	<b>2,933</b>	<b>4,165</b>	<b>4,165</b>	<b>3,708</b>
	<b>TOTAL EXPENDITURES</b>	<b>4,858</b>	<b>3,214</b>	<b>2,933</b>	<b>4,165</b>	<b>4,165</b>	<b>3,708</b>

**LMD - ZONE 35 ACTIVITIES**

**45650000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 35	(112)	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>(112)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	92	0	148	148	92
6440	Contracted Services	816	816	0	203	203	203
6510	Lease and Rent Expense	0	0	0	55	55	62
6532	Turf Supplies/Lawn/Median Materials	0	0	0	111	111	6
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	66
6901	Interfund Charges - Parks Maintenance	0	0	952	963	963	962
6904	Interfund Charges - Admin. Overhead	1,091	724	711	711	711	678
6910	Interfund Charges - Legal Fees	254	59	58	58	58	55
6911	Interfund Charges - Park Admin.	868	440	434	434	434	184
6919	Interfund Charges - Finance	17	157	154	154	154	147
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>3,046</b>	<b>2,288</b>	<b>2,309</b>	<b>2,837</b>	<b>2,837</b>	<b>2,455</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,046</b>	<b>2,288</b>	<b>2,309</b>	<b>2,837</b>	<b>2,837</b>	<b>2,455</b>

LMD - ZONE 36C ACTIVITIES

45680000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 41	(132)	0	(1,501)	0	0	0
4601	Assessments - Zone 36C	(132)	0	(1,501)	(1,500)	(1,500)	(787)
	<b>TOTAL REVENUE</b>	<b>(264)</b>	<b>0</b>	<b>(3,001)</b>	<b>(1,500)</b>	<b>(1,500)</b>	<b>(787)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	109	0	175	175	109
6440	Contracted Services	972	972	0	293	293	293
6510	Lease and Rent Expense	0	0	0	65	65	73
6532	Turf Supplies/Lawn/Median Materials	0	0	0	132	132	13
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	34
6901	Interfund Charges - Parks Maintenance	0	0	1,158	1,147	1,147	1,646
6904	Interfund Charges - Admin. Overhead	831	399	392	392	392	374
6910	Interfund Charges - Legal Fees	191	32	32	32	32	30
6911	Interfund Charges - Park Admin.	1,302	660	651	651	651	218
6919	Interfund Charges - Finance	39	87	85	85	85	81
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>3,335</b>	<b>2,259</b>	<b>2,317</b>	<b>2,972</b>	<b>2,972</b>	<b>2,871</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,335</b>	<b>2,259</b>	<b>2,317</b>	<b>2,972</b>	<b>2,972</b>	<b>2,871</b>

LMD - ZONE 36A ACTIVITIES

45660000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 36A	0	0	0	0	0	(5,511)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,511)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	202	0	610	610	202
6440	Contracted Services	1,800	1,921	0	1,850	1,850	1,850
6510	Lease and Rent Expense	0	0	0	226	226	256
6532	Turf Supplies/Lawn/Median Materials	0	0	34	456	456	30
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	105
6901	Interfund Charges - Parks Maintenance	0	0	4,207	3,969	3,969	4,012
6904	Interfund Charges - Admin. Overhead	2,118	1,109	1,089	1,089	1,089	1,038
6910	Interfund Charges - Legal Fees	664	90	88	88	88	84
6911	Interfund Charges - Park Admin.	1,736	881	1,622	1,622	1,622	406
6919	Interfund Charges - Finance	0	241	236	236	236	225
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>6,318</b>	<b>4,444</b>	<b>7,276</b>	<b>10,145</b>	<b>10,145</b>	<b>8,208</b>
	<b>TOTAL EXPENDITURES</b>	<b>6,318</b>	<b>4,444</b>	<b>7,276</b>	<b>10,145</b>	<b>10,145</b>	<b>8,208</b>

**LMD - ZONE 36B ACTIVITIES**

**45670000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 36B	(1,403)	(1,458)	(102)	(102)	(102)	(1,897)
	<b>TOTAL REVENUE</b>	<b>(1,403)</b>	<b>(1,458)</b>	<b>#N/A</b>	<b>(102)</b>	<b>(102)</b>	<b>(1,897)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	202	-	43	43	202
6440	Contracted Services	1,800	1,800	0	140	140	140
6510	Lease and Rent Expense	0	0	0	16	16	15
6532	Turf Supplies/Lawn/Median Materials	0	0	0	32	32	1
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	7
6901	Interfund Charges - Parks Maintenance	0	0	257	279	279	235
6904	Interfund Charges - Admin. Overhead	322	133	131	131	131	125
6910	Interfund Charges - Legal Fees	39	11	11	11	11	10
6911	Interfund Charges - Park Admin.	1,736	881	114	114	114	406
6919	Interfund Charges - Finance	0	29	28	28	28	27
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>3,897</b>	<b>3,056</b>	<b>540</b>	<b>794</b>	<b>794</b>	<b>1,169</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,897</b>	<b>3,056</b>	<b>540</b>	<b>794</b>	<b>794</b>	<b>1,169</b>

**LMD - ZONE 43A ACTIVITIES**

**45730000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>FUND: 45578</b>							
<b>Dept 394: Zone 43A Activities</b>							
<b>REVENUE</b>							
4601	Assessments - Zone 43A	0	(130,522)	(34,650)	(39,000)	(39,000)	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(130,522)</b>	<b>(34,650)</b>	<b>(39,000)</b>	<b>(39,000)</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	3,766	0	6,084	6,084	3,766
6440	Contracted Services	28,678	30,090	0	2,385	2,385	2,385
6510	Lease and Rent Expense	0	0	0	1,846	1,846	2,108
6532	Turf Supplies/Lawn/Median Materials	0	0	391	3,716	3,716	154
6429	Deferred Maintenance	1,508	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	226
6901	Interfund Charges - Parks Maintenance	0	0	29,122	32,371	32,371	32,972
6904	Interfund Charges - Admin. Overhead	17,789	2,320	2,279	2,279	2,279	2,173
6910	Interfund Charges - Legal Fees	4,302	188	184	184	184	176
6911	Interfund Charges - Park Admin.	4,339	2,201	2,170	2,170	2,170	7,962
6919	Interfund Charges - Finance	414	503	495	495	495	472
7030	Improvement to Land / Facilities	0	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>57,030</b>	<b>39,068</b>	<b>34,640</b>	<b>51,528</b>	<b>51,528</b>	<b>52,393</b>
	<b>TOTAL EXPENDITURES</b>	<b>57,030</b>	<b>39,068</b>	<b>34,640</b>	<b>51,528</b>	<b>51,528</b>	<b>52,393</b>

**LMD - ZONE 43B ACTIVITIES**

**45740000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 43B	0	(55,631)	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(55,631)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	0	0	0	0	0
6411	Advertising - Bids and Legal Notices	0	0	0	0	0	0
6510	Lease and Rent Expense	0	0	0	0	0	0
6440	Contracted Services	0	0	0	0	0	0
6532	Turf Supplies/Lawn/Median Materials	0	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	0
6901	Interfund Charges - Parks Maintenance	0	0	0	0	0	0
6904	Interfund Charges - Admin. Overhead	0	0	0	0	0	0
6927	Interfund Charges - L A Zone Fees	0	0	0	0	0	0
6910	Interfund Charges - Legal Fees	0	0	0	0	0	0
6911	Interfund Charges - Park Admin.	0	0	0	0	0	0
6919	Interfund Charges - Finance	0	0	0	0	0	0
7030	Improvement to Land / Facilities	0	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**LMD - ZONE 43C ACTIVITIES**

**45750000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 43C	0	0	(11,943)	0	0	(24,462)
4601	Prior Year Revenues	0	0	0	(12,000)	(12,000)	
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(11,943)</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(24,462)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	944	0	1,526	1,526	945
6440	Contracted Services	9,444	9,444	0	3,690	3,690	3,690
6510	Lease and Rent Expense	0	0	0	635	635	739
6532	Turf Supplies/Lawn/Median Materials	0	0	483	1,279	1,279	59
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	152
6901	Interfund Charges - Parks Maintenance	0	0	11,690	11,144	11,144	11,552
6904	Interfund Charges - Admin. Overhead	3,701	1,581	1,553	1,553	1,553	1,481
6910	Interfund Charges - Legal Fees	1,214	128	126	126	126	120
6911	Interfund Charges - Park Admin.	3,254	1,651	1,627	1,627	1,627	1,896
6919	Interfund Charges - Finance	80	343	337	337	337	321
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>17,693</b>	<b>14,091</b>	<b>15,816</b>	<b>21,918</b>	<b>21,918</b>	<b>20,954</b>
	<b>TOTAL EXPENDITURES</b>	<b>17,693</b>	<b>14,091</b>	<b>15,816</b>	<b>21,918</b>	<b>21,918</b>	<b>20,954</b>

**LMD - ZONE 43D ACTIVITIES**

**45760000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 43D	0	(6,078)	(8,023)	(8,023)	(8,023)	(7,610)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(6,078)</b>	<b>(8,023)</b>	<b>(8,023)</b>	<b>(8,023)</b>	<b>(7,610)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	363	0	586	586	363
6440	Contracted Services	3,228	3,228	0	1,395	1,395	1,395
6510	Lease and Rent Expense	0	0	0	217	217	248
6532	Turf Supplies/Lawn/Median Materials	0	0	0	437	437	20
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	77
6901	Interfund Charges - Parks Maintenance	0	0	3,600	3,809	3,809	3,875
6904	Interfund Charges - Admin. Overhead	1,198	828	813	813	813	775
6910	Interfund Charges - Legal Fees	344	67	66	66	66	63
6911	Interfund Charges - Park Admin.	2,387	1,211	1,194	1,194	1,194	728
6919	Interfund Charges - Finance	10	180	176	176	176	168
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>7,167</b>	<b>5,877</b>	<b>5,849</b>	<b>8,693</b>	<b>8,693</b>	<b>7,712</b>
	<b>TOTAL EXPENDITURES</b>	<b>7,167</b>	<b>5,877</b>	<b>5,849</b>	<b>8,693</b>	<b>8,693</b>	<b>7,712</b>

**LMD - ZONE 43E ACTIVITIES**

**45770000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 43E	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	49	-	79	79	49
6440	Contracted Services	828	828	-	0	0	0
6510	Lease and Rent Expense	0	0	0	56	56	59
6532	Turf Supplies/Lawn/Median Mate	0	0	0	112	112	8
6706	Intergovernmental Charge--LAZ	0	0	0	0	0	15
6901	Interfund Charges - Parks Maintenance	0	0	899	977	977	430
6904	Interfund Charges - Admin. Ove	854	207	203	203	203	194
6910	Interfund Charges - Legal Fees	224	17	16	16	16	16
6911	Interfund Charges - Park Admin	217	110	109	109	109	98
6919	Interfund Charges - Finance	0	45	44	44	44	42
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>2,123</b>	<b>1,256</b>	<b>1,271</b>	<b>1,596</b>	<b>1,596</b>	<b>911</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,123</b>	<b>1,256</b>	<b>1,271</b>	<b>1,596</b>	<b>1,596</b>	<b>911</b>

**LMD - ZONE 37 ACTIVITIES**

**45690000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 37	0	0	0	0	0	(1,440)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,440)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	88	0	135	135	88
6440	Contracted Services	792	792	0	1,570	1,570	383
6510	Lease and Rent Expense	0	0	0	53	53	59
6532	Turf Supplies/Lawn/Median Materials	0	0	0	0	0	8
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	74
6901	Interfund Charges - Parks Maintenance	0	0	812	0	0	926
6904	Interfund Charges - Admin. Overhead	958	798	784	798	798	747
6910	Interfund Charges - Legal Fees	221	65	63	65	65	60
6911	Interfund Charges - Park Admin.	868	440	434	440	440	176
6919	Interfund Charges - Finance	14	173	170	173	173	162
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>2,853</b>	<b>2,356</b>	<b>2,263</b>	<b>3,235</b>	<b>3,235</b>	<b>2,685</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,853</b>	<b>2,356</b>	<b>2,263</b>	<b>3,235</b>	<b>3,235</b>	<b>2,685</b>

**LMD - ZONE 39 ACTIVITIES**

**45700000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 39	0	0	0	0	0	(1,670)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,670)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	286	0	440	440	286
6440	Contracted Services	1,056	1,056	0	2,397	2,397	473
6510	Lease and Rent Expense	0	0	0	71	71	83
6532	Turf Supplies/Lawn/Median Materials	0	0	0	0	0	6
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	61
6901	Interfund Charges - Parks Maintenance	0	0	1,251	0	0	1,298
6904	Interfund Charges - Admin. Overhead	1,895	665	653	665	665	623
6910	Interfund Charges - Legal Fees	449	54	53	54	54	50
6911	Interfund Charges - Park Admin.	1,519	770	760	770	770	574
6919	Interfund Charges - Finance	31	144	142	144	144	135
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>4,950</b>	<b>2,975</b>	<b>2,858</b>	<b>4,542</b>	<b>4,542</b>	<b>3,589</b>
	<b>TOTAL EXPENDITURES</b>	<b>4,950</b>	<b>2,975</b>	<b>2,858</b>	<b>4,542</b>	<b>4,542</b>	<b>3,589</b>

**LMD - ZONE 40 ACTIVITIES**

**45710000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>FUND: 45581</b>							
<b>Dept 580: Zone 40 Activities</b>							
<b>REVENUE</b>							
4601	Assessments - Zone 40	(4,518)	0	0	0	0	(2,649)
	<b>TOTAL REVENUE</b>	<b>(4,518)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,649)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	198	0	305	305	198
6440	Contracted Services	1,764	1,764	0	3,048	3,048	788
6510	Lease and Rent Expense	0	0	0	119	119	138
6532	Turf Supplies/Lawn/Median Materials	0	0	0	0	0	11
6429	Deferred Maintenance	188	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	58
6901	Interfund Charges - Parks Maintenance	0	0	2,025	0	0	2,163
6904	Interfund Charges - Admin. Overhead	886	636	624	636	636	595
6910	Interfund Charges - Legal Fees	235	51	50	51	51	48
6911	Interfund Charges - Park Admin.	868	440	434	440	440	397
6919	Interfund Charges - Finance	0	138	135	138	138	129
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>3,941</b>	<b>3,227</b>	<b>3,269</b>	<b>4,737</b>	<b>4,737</b>	<b>4,526</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,941</b>	<b>3,227</b>	<b>3,269</b>	<b>4,737</b>	<b>4,737</b>	<b>4,526</b>

**LMD - ZONE 41 ACTIVITIES**

**45720000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
4601	Assessments - Zone 41	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	138	0	213	213	138
6440	Contracted Services	1,224	1,224	0	1,833	1,833	248
6510	Lease and Rent Expense	0	0	0	82	82	93
6532	Turf Supplies/Lawn/Median Materials	0	0	0	0	0	3
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	21
6901	Interfund Charges - Parks Maintenance	0	0	1,428	0	0	2,451
6904	Interfund Charges - Admin. Overhead	1,461	274	269	274	274	256
6910	Interfund Charges - Legal Fees	435	22	22	22	22	21
6911	Interfund Charges - Park Admin.	868	440	434	440	440	277
6919	Interfund Charges - Finance	2	59	58	59	59	56
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>3,990</b>	<b>2,157</b>	<b>2,211</b>	<b>2,924</b>	<b>2,924</b>	<b>3,565</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,990</b>	<b>2,157</b>	<b>2,211</b>	<b>2,924</b>	<b>2,924</b>	<b>3,565</b>

**LMD - ZONE 44 ACTIVITIES**

**45780000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>FUND: 45583</b>							
<b>Dept 586: Zone 44 Activities</b>							
4601	Assessments - Zone 44	0	(2,266)	(2,538)	(2,538)	(2,538)	(2,175)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(2,266)</b>	<b>(2,538)</b>	<b>(2,538)</b>	<b>(2,538)</b>	<b>(2,175)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utility	0	121	0	195	195	121
6440	Contracted Services	1,080	1,080	0	0	0	0
6510	Lease and Rent Expense	0	0	0	73	73	86
6532	Turf Supplies/Lawn/Maint.	0	0	0	146	146	8
6706	Intergovernmental Charge- LAZ Admin	0	0	0	0	0	7
6901	Interfund Charges - Parks Maintenance	0	0	1,263	1,274	1,274	2,738
6904	Interfund Charges - Admin Overhead	546	126	123	123	123	118
6910	Interfund Charges - Legal Fees	117	10	10	10	10	10
6911	Interfund Charges - Parks Admin	1,302	660	651	651	651	242
6919	Interfund Charges - Finance	10	27	27	27	27	26
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>3,055</b>	<b>2,024</b>	<b>2,074</b>	<b>2,500</b>	<b>2,500</b>	<b>3,354</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,055</b>	<b>2,024</b>	<b>2,074</b>	<b>2,500</b>	<b>2,500</b>	<b>3,354</b>

**LMD - ZONE 45A ACTIVITIES**

**45790000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 45A	0	(5,806)	(7,494)	(7,911)	(7,911)	(6,906)
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>(5,806)</b>	<b>(7,494)</b>	<b>(7,911)</b>	<b>(7,911)</b>	<b>(6,906)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	377	0	610	610	377
6440	Contracted Services	3,348	3,348	0	743	743	743
6510	Lease and Rent Expense	0	0	0	225	225	263
6532	Turf Supplies/Lawn/Median Materials	0	0	0	454	454	4
6706	Intergovernmental Charge- LAZ Admin	0	0	0	0	0	77
6901	Interfund Charges - Parks Maintenance	0	0	2,511	3,951	3,951	4,112
6904	Interfund Charges - Admin Overhead	1,049	828	813	813	813	775
6910	Interfund Charges - Legal Fees	292	67	66	66	66	63
6911	Interfund Charges - Parks Admin	868	440	434	434	434	757
6919	Interfund Charges - Finance	89	180	176	176	176	168
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>5,646</b>	<b>5,240</b>	<b>4,000</b>	<b>7,471</b>	<b>7,471</b>	<b>7,339</b>
	<b>TOTAL EXPENDITURES</b>	<b>5,646</b>	<b>5,240</b>	<b>4,000</b>	<b>7,471</b>	<b>7,471</b>	<b>7,339</b>



**LMD - ZONE 46 ACTIVITIES**

**45800000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>FUND: 45585</b>							
<b>Dept 594: Zone 46 Activities</b>							
<b>REVENUE</b>							
4355	Transfer In	(925)	(407)	0	0	0	0
4601	Assessments - Zone 46	(2,644)	(5,694)	(6,389)	(6,385)	(6,385)	(6,679)
<b>TOTAL REVENUE</b>		<b>(3,568)</b>	<b>(6,101)</b>	<b>(6,389)</b>	<b>(6,385)</b>	<b>(6,385)</b>	<b>(6,679)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas and Electric Utilities	0	494	0	798	798	494
6440	Contracted Services	2,189	2,396	0	795	795	795
6510	Lease and Rent Expense	0	0	0	161	161	187
6532	Turf Supplies/Lawn/Median Materials	0	0	0	324	324	6
6429	Deferred Maintenance	700	0	0	0	0	0
6706	Intergovernmental Charge- LAZ Admin	0	0	0	0	0	75
6901	Interfund Charges - Parks Maintenance	0	0	2,529	2,818	2,818	5,730
6904	Interfund Charges - Admin Overhead	44	813	798	798	798	761
6910	Interfund Charges - Legal Fees	0	66	65	65	65	62
6911	Interfund Charges - Parks Admin	166	84	83	83	83	992
6919	Interfund Charges - Finance	219	176	173	173	173	165
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>3,318</b>	<b>4,029</b>	<b>3,648</b>	<b>6,015</b>	<b>6,015</b>	<b>9,268</b>
<b>TOTAL EXPENDITURES</b>		<b>3,318</b>	<b>4,029</b>	<b>3,648</b>	<b>6,015</b>	<b>6,015</b>	<b>9,268</b>

**LMD - ZONE 50 ACTIVITIES**

**45810000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>FUND: 45587</b>							
<b>Dept 595: Zone 50 Activities</b>							
<b>REVENUE</b>							
4601	Assessments Zone 50	0	0	(884)	(1,105)	(1,105)	(1,030)
<b>TOTAL REVENUE</b>		<b>0</b>	<b>0</b>	<b>(884)</b>	<b>(1,105)</b>	<b>(1,105)</b>	<b>(1,030)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas & Electric Utilities	0	0	0	58	58	36
6440	Contracted Services	0	0	0	90	90	90
6510	Lease and Rent Expense	0	0	0	20	20	23
6532	Turf Supplies/Lawn/Median Materials	0	0	0	39	39	4
6706	Intergovernmental Charge LAZ Admin	0	0	0	0	0	18
6901	Interfund Charges - Parks Maintenance	0	0	0	342	342	1,206
6904	Interfund Charges Admin Overhead	0	0	240	240	240	228
6910	Interfund Charges - Legal Fees	0	0	19	19	19	18
6911	Interfund Charge Parks Admin	0	0	165	165	165	69
6919	Interfund Charges - Finance	0	0	52	52	52	50
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>0</b>	<b>0</b>	<b>476</b>	<b>1,025</b>	<b>1,025</b>	<b>1,743</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>476</b>	<b>1,025</b>	<b>1,025</b>	<b>1,743</b>

**LMD - ZONE 51 ACTIVITIES**

**45820000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>FUND: 45586</b>							
<b>Dept 599: Zone 51 Activities</b>							
<b>REVENUE</b>							
4601	Assessments Zone 51	(383)	(3,500)	(4,432)	(6,903)	(6,903)	(6,599)
	<b>TOTAL REVENUE</b>	<b>(383)</b>	<b>(3,500)</b>	<b>(4,432)</b>	<b>(6,903)</b>	<b>(6,903)</b>	<b>(6,599)</b>
<b>MAINTENANCE AND OPERATIONS</b>							
6401	Gas & Electric Utilities	0	7	0	1,050	1,050	7
6440	Contracted Services	88	88	0	270	270	270
6510	Lease and Rent Expense	0	0	0	352	352	289
6532	Turf Supplies/Lawn/Median Materials	0	0	0	708	708	6
6706	Intergovernmental Charge LAZ Admin	0	0	0	0	0	18
6901	Interfund Charges - Parks Maintenance	0	0	3,466	3,776	3,776	4,525
6904	Interfund Charges Admin Overhead	0	74	218	218	218	222
6910	Interfund Charges - Legal Fees	0	6	65	18	18	18
6911	Interfund Charge Parks Admin	166	84	423	423	423	1,366
6919	Interfund Charges - Finance	2	16	47	47	47	48
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>256</b>	<b>275</b>	<b>4,218</b>	<b>6,861</b>	<b>6,861</b>	<b>6,767</b>
	<b>TOTAL EXPENDITURES</b>	<b>256</b>	<b>275</b>	<b>4,218</b>	<b>6,861</b>	<b>6,861</b>	<b>6,767</b>

**LMD - ZONE 52 ACTIVITIES**

**45830000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
<b>REVENUE</b>							
4601	Assessments - Zone 52	0	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE AND OPERATIONS</b>							
4348	Interfund Charges - Admin Overhead	596	0	0	0	0	0
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FINANCIAL IMPACT:** Because no action will be taken this evening, there will be no fiscal impact resulting from this Budget Workshop. However, staff will appreciate any direction that Council may give to staff in preparation for the final budget, which will be presented to Council for consideration of adoption on July 5, 2017.

**CONSISTENCY WITH THE VISION MADERA 2025 PLAN:** This budget workshop in preparation for the final presentation of the Fiscal Year 2017/2018 Budget is consistent with Strategy 115 of the Vision Plan - Economic Resource Provision: Ensure sufficient economic resources to provide adequate City services and prepare for future growth. It is also in line with funding core services as articulated by the Vision Madera 2025 Plan.

## ATTACHMENT

### CITY OF MADERA GENERAL FUND BALANCE RESERVE POLICY

Established November 16, 2016

1. The City shall maintain minimum fund or working capital balances in the General Fund according to the following requirements:
  - a. **Budget Stabilization Reserves.** These “Contingency” reserves shall be established with the goal of maintaining a total amount equal to 30% of the General Fund’s annual operating budget for the purpose of stabilizing the delivery of City services during periods of operational budget deficits. At a minimum, the reserves shall include the following:
    - i. **Cash Flow Reserve of 15%.** A Cash Flow Reserve will be maintained to mitigate the effects of major economic uncertainties and other severe financial hardships resulting from unforeseen changes in revenues and/or expenditures. The City Council may not appropriate these reserves to fund operational or capital costs or facility maintenance. This reserve is established as the absolute minimum amount to be kept in reserve and is to be utilized for fixed-income investment purposes, to provide sufficient cash flow and funding for the laddering-out of investments over the terms allowed within the City’s Investment Policy.
    - ii. **Revenue Stabilization Reserve of 5%.** A Revenue Stabilization Reserve will be maintained to mitigate the effects of major economic uncertainties and other severe financial hardships resulting from unforeseen changes in revenues. The City Council may appropriate these reserves to fund operational costs and other non-emergency capital costs in order to facilitate the stable and efficient delivery of City services or facility maintenance when revenues are anticipated to come in lower than budgeted and result in expenditures exceeding revenues during a particular fiscal year.
    - iii. **Emergency Reserves of 10%.** An Emergency Reserve will be maintained to mitigate all unforeseen events not covered in the Cash Flow and Revenue Stabilization Reserves. Within this 10% Emergency Reserve, an amount at least equal to one year’s annual deposit premium paid to the Central San Joaquin Valley Risk Management Authority shall be set aside in the Insurance Reserve Fund (Fund 1090) to cover potential costs not covered by the City’s insurance programs, such as claim costs within the City’s deductibles, self-insured retentions and/or major costs associated with disasters and other events which will not be reimbursable from insurance or from the Federal or State government. The balance of the 10% Emergency Reserve shall be reserved for in the City’s General Fund (Fund 1020) and may be appropriated by the City Council to provide for Natural Disaster expenditures of epic proportion, such as an 8.0 Earthquake or 200-Year Flood Event.
    - iv. Any appropriation of these Budget Stabilization Reserves below the 30% minimum shall be accompanied by findings articulating the need for the use of the reserves and a plan for the replenishment of the reserves within a reasonable time period.
  - b. **Future Capital Project Reserves.** The Council may designate specific fund balance levels for future development of capital projects that it has determined to be in the best long-term interests of the City.

- c. **Accounting Designations and Legal Reserves.** In addition to the designations noted above, fund balance levels shall be sufficient to meet funding requirements for projects approved in prior years, which are carried forward into the new year; debt service reserve requirements; reserves for encumbrances; and other reserves or designations required by contractual obligations, state law, or generally accepted accounting principles.
  - d. **Undesignated and Unrestricted Reserves.** These reserves shall be established and maintained as repository accounts for all funds not otherwise mandated above.
    - i. The City Council shall appropriate these reserves to fund emergency expenditures, capital improvement projects or non-recurring expenditures.
    - ii. The minimum for these reserves shall be established by the City Council during the adoption of the fiscal budget.
    - iii. During times of economic downturn, these reserves shall be used to offset lost revenue prior to the use of the Revenue Stabilization Reserve, if sufficient Undesignated and Unrestricted Reserve funds are available.
  - e. **Funding of Reserves.** The funding shall come generally from one-time revenues, excess fund balance and projected revenues in excess of projected expenditures. When available, each fund shall be replenished in the following priority order unless otherwise designated by the Council:
    - i. Accounting Designations and Legal Reserves
    - ii. Budget Stabilization Reserve
    - iii. Future Capital Project Reserves
    - iv. Undesignated and Unrestricted Reserves
2. **Council Action Required.** Appropriation or use of funds from any of these reserves or any variance from the stipulations established within this policy shall require an action of the City Council with a minimum of five (5) votes. The Council action shall be accompanied by the following:
- i. A statement of findings supporting the appropriation of reserves or modification to the policy.
  - ii. A plan for replenishing the reserve within a reasonable time period when the appropriation causes a reserve to fall below minimum funding levels.