

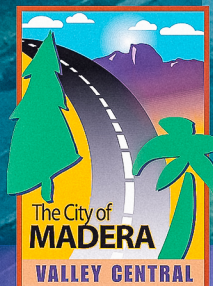


CITY OF MADERA

BUDGET 17-18

OFFICE OF FINANCE

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January 31, 2017



A handwritten signature in black ink, appearing to read "John Adams".

*John Adams
CSMFO President*

A handwritten signature in blue ink, appearing to read "Craig Boyer".

*Craig Boyer, Chair
Professional Standards and
Recognition Committee*

Dedicated Excellence in Municipal Financial Reporting

Table of Contents

Introduction	1
City Administrator's Transmittal Letter	2
Citywide Organizational Chart	13
City Map	14
Madera at a Glance	15
Budget Process	19
City Mission, Operating Principles and Community Vision	20
Basis of Accounting, Budgeting and Cost Allocation	24
Level of Budgetary Control	25
Financial Budget Policies	26
 Budget Overview	 28
Summary of Citywide Revenues	29
Summary of Citywide Expenditures	30
Fund Balance Summary	32
 General Fund Budget Overview	 36
Summary of General Fund Revenues	37
Major Revenue Sources	38
Summary of General Fund Expenditures	41
General Fund Five-Year Forecast	44
 Enterprise Fund Budget Overview	 45
Summary of Enterprise Fund Revenues	49
Summary of Enterprise Fund Expenditures	51
 Internal Service Funds Budget Overview	 53
Summary of Internal Service Fund Revenues	54
Summary of Internal Service Fund Expenditures	55
 Special Revenue Funds Budget Overview	 56
Summary of Special Revenue Fund Revenues	60
Summary of Special Revenue Fund Expenditures	63
 Debt Service Overview	 66
 Budgets by Department	 D-1
City Administrator's Office	D-2
City Administrator's Office Budget	D-3
Central Administration Budget	D-4
Community Promotion Budget	D-5
City Clerk's Office	D-6
City Council Budget	D-7

Table of Contents (Continued)

City Clerk's Office (Continued)	
City Clerk's Office Budget	D-8
City Attorney	D-9
City Attorney Budget	D-10
Finance	D-11
Finance Budget	D-13
Finance Utility Billing Budget	D-14
Purchasing Budget	D-18
CFD 2005-1 Budget	D-19
CFD 2006-1 Budget	D-20
CFD Debt Fund - 2006 Bonds Budget	D-21
Park Facilities Lease Administration Budget	D-22
Human Resources/Risk Management	D-23
Human Resources/Risk Management Budget	D-24
Insurance/Risk Management Budget	D-25
Police Services	D-26
Police Services - AB109 Budget	D-28
Community Corrections Partnership Budget	D-29
School Policing Budget	D-30
Housing Authority Budget	D-31
Administration Budget	D-32
COPS Hiring Program Budget	D-34
Animal Control Budget	D-35
CalGRIP Grant Budget	D-36
Police Services - Measure K	D-37
SLESF Grant Budget	D-38
JAG Grant Budget	D-39
DUI Enforcement and Awareness Budget	D-40
Fire Services	D-41
Administration Budget	D-42
Measure K	D-43
Community Development	D-44
Planning Budget	D-46
Building Inspection Budget	D-47
Engineering Budget	D-48
Public Works	D-49
Drainage System Operations Budget	D-51
Drainage System Flood Control Budget	D-52
Drainage System Capital Outlay Budget	D-53
Streets Budget	D-54

Table of Contents (Continued)

Public Works (Continued)

Street Cleaning Budget	D-55
Sewer Utility Finance Department Budget	D-56
Sewer Utility Maintenance and Operations Budget	D-57
Sewer Utility Wastewater Treatment Plant Budget	D-59
Sewer Utility Capital Outlay Budget	D-60
W.W.T.P Bond Administration Budget	D-61
Sewer Rate Stabilization Fund Budget	D-62
Municipal Airport Operations Budget	D-63
Airport Capital Projects Budget	D-65
Beverage Container Recycling Budget	D-66
Used Oil Recycling Budget	D-67
Solid Waste Recycling Budget	D-68
Tire Clean Up Budget	D-69
Hazardous Waste Disposal Budget	D-70
Municipal Disposal Budget	D-71
Street Cleaning Budget	D-73
Graffiti Abatement Budget	D-74
Water Utility Billing and Collections Budget	D-75
Water Utility Maintenance and Operations Budget	D-76
Water Utility Capital Outlay Budget	D-77
Water Utility Quality Control Budget	D-78
Water Debt Service - Revenue Bonds Budget	D-79
Water Rate Stabilization Fund Budget	D-80
 Parks and Community Services	 D-82
Parks Development Fund Budget	D-85
Landscape Maintenance Districts Budget	D-86
Parks Budget	D-87
Recreation Budget	D-89
Administration Budget	D-90
Special Events Budget	D-91
Sports Programs Budget	D-92
Swimming Pool Budget	D-93
Centers Budget	D-94
Median Landscaping Budget	D-95
Youth Center Budget	D-96
Golf Operations Budget	D-97
Senior Citizen Community Services Operations Budget	D-98
Senior Citizen Therapeutic Programs Budget	D-99
FMAAA Grants	D-100
 Grants	 D-101
Grant/Entitlement Oversight Budget	D-104
Transportation - Dial-A-Ride Budget	D-106
Dial-A-Ride Capital Outlay Budget	D-107
ARRA - Transit Bus Budget	D-108

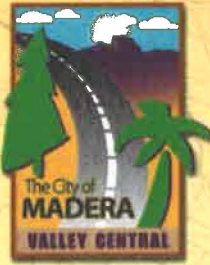
Table of Contents (Continued)

Grants (Continued)

Transportation - Fixed Route Budget	D-109
MAX - Capital Outlay Budget	D-110
Low Carbon Transit Operations Program (LCTOP) Budget	D-111
Proposition 1B PTMISEA Budget	D-112
ARRA- Transit Budget	D-113
CDBG - Public Improvement/Capital Projects Budget	D-114
CDBG - Public Services Budget	D-115
CDBG - Administrative Costs Budget	D-116
Intermodal Building Activities Budget	D-117
Proposition 1B PTMISEA - CALOES Budget	D-118
Parking District Operations Budget	D-119
Madera Downtown B.I.D. Fund Budget	D-120
HOME ARRA - NSP Activity Budget	D-121
HOME 2007 - DAP Activity Budget	D-122
CALHOME Manufactured Rehab Budget	D-123
HOME Rehabilitation Program Budget	D-124
HOME Reuse Activity Budget CALHOME DAP Program	D-125
CALHOME DAP Program Budget	D-126
CALHOME Rehabilitation (OOR) Program Budget	D-127
CALHOME Reuse Program	D-128
 Community Development - Code Enforcement	D-129
Code Enforcement Budget	D-131
Tire Clean Up Budget	D-133
LEA Tire Grant Budget	D-134
Tire Amnesty Grant	D-135
 Internal Services Funds	D-136
Fleet Services	D-137
Equipment Maintenance Budget	D-138
Equipment Acquisition Budget	D-139
Information Services Department	D-140
Computer Maintenance and Replacement Budget	D-141
Public Works - Facilities Maintenance Budget	D-81
 Special Revenue Funds	D-142
Special Gas Tax - Street Maintenance Budget	D-143
RSTP Federal Exchange Budget	D-144
State Transportation Improvement Program Budget	D-145
Proposition 1B SLPP	D-146
Measure A - Capital Facilities Budget	D-147
Measure T - Capital Facilities Budget	D-148
FAU - CNG Projects Budget	D-149
FAU - Parks and Pedestrian Projects Budget	D-150
FAU - Street Improvement Projects Budget	D-151
Bridge Preventative Maintenance Program Budget	D-152

Table of Contents (Continued)

Special Revenue Funds (Continued)	
LTF - Street Improvement Projects Budget	D-153
LTF - Parks/Bike Path Projects Budget	D-154
Development Impact Fees	D-155
Development Impact Fee Fund Budgets - All	D-156
Landscape Maintenance Districts	D-184
Landscape Maintenance District Budgets - All	D-185
Appendices	
Appendix A - Staffing Level Changes	X-1
Appendix B - Detail of Positions by Department	X-4
Appendix C - Resolution Approving FY 17/18 Budget.....	X-5
Appendix D - GAAN Limit Appropriations Resolution	X-12
Appendix E - General Fund Reserve Policy	X-18
Appendix F - Acronyms	X-22
Appendix G - Glossary	X-24



Introduction

Presented for the Mayor and Council's consideration is the Fiscal Year 2017/2018 (FY 17/18) Budget for the City of Madera. The City Administrator's budget message outlines the principles and important issues in the City's proposed financial plan. The FY 17/18 financial plan is based on policies that govern the stewardship of public funds and reflect the City's commitment to financial planning. Major principles that shape the plan include:

- Adjustments in operational levels will be consistent with action plans found in the Vision Madera 2025 Plan.
- Fund balances and reserves will be maintained at levels that protect the City from future uncertainties.
- Revenues will be estimated at realistic levels.
- Program costs will be developed to reflect a true picture of the cost of the operation.
- Adjustments in personnel staffing will be made only after review and approval by City Council.
- The recommended budget will comply with provisions of the State Constitution, State Law, Municipal Code and sound fiscal policy.
- Critical needs as determined by the City Council will be addressed.

The 17/18 budget fiscal cycle will be a blend of the old and the new. The City will continue its implementation of a new enterprise operating system with completion projected at least eighteen months out. The system will dramatically improve the timeliness and accuracy of information provided to both internal users and the Council. This project demands huge amounts of staff time and effectively limits time available for other projects at many points in the year.

Those limitations notwithstanding the City is dramatically moving the needle in its commitment to public safety with the community's passage of Measure K with an 80% approval rating, the third highest approval rating of any tax measure in the State the last election cycle. The Police Department will be adding sixteen additional positions to its staff; the Fire Department has already ordered a long needed ladder truck to supplement its fire suppression capabilities; and the City has initiated the process of planning and building its third fire station with anticipated operation in approximately twenty-four months.

Executive Summary

Economic Outlook

The FY 17/18 outlook includes several remarkable local, state and national developments including a new President with promises of “making America great again” with a return of manufacturing jobs and increased gross domestic product (GDP), a job market that is reaching full capacity (but not necessarily full-time or high-paying employment), increases in housing and rental prices, and an ever-aging of the U.S., with an expected ratio of three workers to one retiree, compared to 5:1 in 2010.

A May 2017 report on GDP growth for the nation, as reported by the U.S. Bureau of Economic Analysis, showed a 2017 first quarter increase of 1.2%, compared to 0.8% growth in 2016’s first quarter. Additionally, GDP growth in 2016’s fourth quarter was 2.1% compared to 2015’s fourth quarter growth of 1.4%. On the face, these two indicators of growth over the past year seem to be a positive trend; however, this is only looking at one piece of the puzzle. According to UCLA Anderson School of Management’s *June 2017 Forecast for the Nation and California*, the US is currently in the 32nd quarter of GDP expansion. Historically, GDP expansions have only lasted 32 or more quarters twice, out of 11 expansions (the Kennedy/Johnson expansion lasted for 32 quarters and the Bush/Obama expansion, 40). Based on historical indicators, the US is due for this current economic expansion to end. But historically speaking, this current expansion has had more of a level growth spurt than prior expansion periods. UCLA’s Forecast notes the current expansion “has had the most mild rate of growth of any US expansion.” Given this trend, it is possible that the expansion could continue, however history is signaling time is almost up.

GDP growth has typically been at a constant 3% increase from year to year starting in 1970 through the 2000s; including the dot com boom and bust, the burst of the housing bubble, and the subsequent Great Recession. For 37 years, GDP growth had been at 3%; budgeting of programs, entitlements and services were based on this number. However, since the slow recovery, GDP has not been able to reach the 3% constant rate, but rather leveled off closer to 2%. UCLA’s Forecast suggests that 2% may be the new normal, given the current technological age, it may not be possible to produce the 3% growth of the prior 30 years, or the 4% growth in the 1960s, only time will tell. Given the present indications, the federal government may need to start budgeting with this 2% reality, otherwise the national deficit and debt will continue to expand as entitlement promises continue to outpace their funding sources.

Unemployment rates nationwide as of April 2017 were trending down (4.4%), and California was just 0.4% higher at 4.8%. Statewide, manufacturing, government, retail, temp agencies, information and finance sectors all reported payroll losses. Expansion occurred in construction, education, health care, social services, and leisure and hospitality occupations. However, there could be volatility in the healthcare and hospitality sectors with potential changes to Obamacare and international tourism policies. Although unemployment is significantly lower than previous years, many positions are entry-level, low skill, low wage and often, not full-time. These positions will not necessarily boost sales or income tax revenues or allow for increased homeownership, however the rental market will continue to be competitive. Although minimum wage will increase significantly over the next few years in the state, it is not expected to have an impact in revenues due to these employees remaining on the lower end of the income spectrum. Locally, Madera’s May 2017 unemployment numbers were 7.2%, higher than both the state and nation. While this is a drop from the prior month, the Central Valley faces unique challenges to employment (among those: seasonal labor dependent on agriculture, fewer high wage-paying jobs, etc.) when compared to

large metro areas in the State like Los Angeles and San Francisco. Looking ahead, the UCLA Forecast for 2017, 2018 and 2019 employment growth in the state is 1.4%, 1% and 0.9% respectively.

The housing market is expected to add about 118,000 units per year over the next few years in California. At the City level, new residential building is expected to stay consistent with the two prior years and add about 200 homes. New home building in California often experiences challenges due to stringent environmental review such as the California Environmental Quality Act (CEQA) and “Not in my Backyard” (NIMBY) culture, as well as a lack of land to build. While this may be truer for the Los Angeles and San Francisco regions, where there is limited land due to geographical constraints, the Central Valley is not short on land. However, the availability of land often leads to lower demand and lower prices. As was mentioned above, the increase of low-paying jobs in the state, as well as the general unwillingness of the millennial generation to make long term commitments, indicates the likelihood of greater demand for rentals, in an already extended rental market.

In the time since the end of World War II, the US economy has been cyclical; with highs and lows, some low years worse than others, and with a general rule that all good things come to an end (at some point). The GDP growth figures may indicate a necessary conservative approach either immediately, or in the near term because sustained expansion can only continue for so long. The changing dynamics of the workforce including an increase in part-time work and low wage jobs do not necessarily enable new home buyers. And finally, with a new administration in the White House calling for a return to the 3% GDP of the past (which experts say, “Don’t count on it”), loosening of environmental regulations, Obamacare changes and taking a hardline approach to immigration, among other policy changes, the economic outcome remains uncertain in the near term.

According to UCLA’s Forecast, the implications of the previously discussed issues signal the necessity of “taking a conservative approach” and that “California will have little growth in state and local government in 2018 and 2019.” These factors and others were considered while preparing the budget for the fiscal year.

General Fund

The General Fund is the most immediate area of concern in the draft fiscal plan. There are several reasons this is the case.

We are seeing a general flattening of our revenue curve across the board. As more fully discussed in the *Economic Outlook* section the Nation’s economic engine is slowing down and many analysts are predicting another recession based on past economic cycles. I also expect the pattern of California being the last in or out of a recession, and the Central Valley being the last in or out in California to play out as well. Generally speaking changes in the economic cycle do not have the same impact in Madera as other parts of the State. We are a low income region, less dependent on sales tax revenues, and as a result our highs are not quite so high and our lows are not quite so low. Nonetheless changes in the economic cycle are felt.

In recent months the City and County entered into a new tax sharing agreement that addresses the City’s Sphere of Influence, annexations, a distribution of revenue between the City and County. The City will pay the County three percent of its annual sales tax collections plus \$50,000 per year for support of the County library. This agreement creates a \$300,000 impact in the prospective FY 17/18 budget, adding to our financial challenges. This agreement

is however clearly the correct long term decision for the City. Nothing so completely defines both long term revenue growth and a service delivery plan as land use. Madera County government has sought to limit the growth of the City in order to enhance their own revenue curve and simultaneously seeking City annexation of areas that are significantly underserved by County government. The recently approved tax sharing agreement while creating near term fiscal stress for the City's General Fund was and is critical to long term financial stability.

The General Fund Budget is primarily funded by taxes and fees for services. Departments under this fund are funded from current year operational revenues. Reserves and one-time sources of funds are used on an exception basis. The majority of operational expenses relate to staffing or personnel costs (generally 63% from one year to the next). As presented, the General Fund includes a 6.7% increase to Salaries and Benefits (S&B); Maintenance and Operations (M&O) budgets have increased by 6% from the 16/17 budget cycle. The increase in personnel cost is due to a 3% cost of living adjustment and memorandum of understanding (MOU) approved during FY 15/16. In addition, increased costs in the California Public Employees Retirement System (CalPERS) and healthcare have made the increase significant in comparison to prior years. The increase in Maintenance and Operational Costs are largely attributed to the method of calculating Facilities Maintenance costs and an increase to the Insurance Retrospective Adjustment. The method of calculating the Facilities Maintenance charges was reevaluated during budget preparation. Overall, the Facilities Maintenance budget did not increase much from FY 16/17, however some General Fund Departments were hit harder than others with the new calculation method. One of the changes was to calculate charges based on the square footage and maintenance demands of the building being serviced. As a result, some General Fund departments with large building/facility footprints (such as Parks, Police, Fire, and Administration) were hit with substantially higher charges this year. The General Fund budget for FY 17/18 includes approximately \$39.3 million of proposed expenditures and about \$37.6 million of projected revenues.

Enterprise Funds

Enterprise Funds are primarily funded by user fees and 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 that fund it, Enterprise Funds have the ability to increase their User Fees subject to Proposition 218 approval requirements. The City's Major Enterprise Funds are: Water, Sewer, Solid Waste and Storm Drainage.

The Sewer Fund is projected to generate a \$4.6 million loss in FY 17/18. The City will be completing an infrastructure asset inventory that was begun mid FY 15/16. The results will assist in identifying and prioritizing future capital projects that will replace worn infrastructure and improve efficiencies. Five (5) new positions, one of which is part-time, are being requested for the Waste Water Treatment Plant to increase preventative maintenance operations. The Water Fund is projected to generate a \$300,000 surplus. Two new positions were included in the FY 16/17 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 FY 17/18, 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 FY 17/18, \$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 \$684,000. 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 a \$74,000 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 FY 17/18.

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 provide maintenance services and 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 from one fiscal year to the next and ensures funds are available for the intended purpose when replacement becomes necessary.

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 exceed 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. In total, the IS Funds project a \$208,000 deficit in FY 17/18, due to \$91,000 more expenditures on vehicle replacements in the Fleet Department than is being collected for that purpose and \$117,000 more in Technology capital expenses than is charged to departments in FY 17/18.

Special Revenue Funds

The City's Special Revenues (SR) Funds are numerous; many funds are grouped together for presentation in the budget document. By way of example, eighty-two (82) funds are grouped into the Landscape Maintenance District (LMD) Budget.

Special Revenue Funds can only be used for the specific purposes for which they are provided. A majority of the City's Special Revenues Funds are designated for use on streets, and only some of those funds can be used for operations. Many of the Special Revenue Funds are similar in nature to Equipment Replacement Funds, in that they are not expected to balance current year revenues and expenditures. They typically build up funds for major

projects or purchases, and expend more than they bring in during heavy project years. The proposed budget includes \$15.4 million of SR Fund revenues and \$15.2 million of expenditures.

Capital Projects

The City's Five-Year Capital Improvements Program (CIP) serves as the basis for the preparation of the Capital Projects Budget. Only if funds are available will the projects be approved through the budget process and completed. If funds are not available, those projects that have been listed in the CIP will either be postponed or eliminated. In addition to the major CIP projects, certain capital needs may be identified and included in the budget.

Capital Project Budgets differ from Operational Budgets, because capital projects are primarily funded by reserves that have been built up over time from annual allocation of transportation funds, from state and federal grants or from other one-time sources including donations and development impact fees. Capital projects represent \$15 million in the proposed budget, including \$5.4 million of sewer-related projects, \$2.6 million in water projects, \$525,000 of airport projects, \$1.9 million in transit related projects and the bulk of the remaining project dollars designated for street repair/maintenance and public safety purposes.

Employee Compensation and Benefits

The City recognizes that it cannot provide the array of services to its citizens that it does without a workforce comprised of employees committed to the vision and mission of the organization. In order to ensure a well-qualified workforce, the City offers a compensation and benefits package that is designed to keep the City of Madera in a competitive position in the labor market. There are several elements to the compensation and benefits package, including base pay, retirement, and health and welfare benefits.

Base pay for each position in the City's classification plan is negotiated between the City and the bargaining unit representing that position. In 2015, the City negotiated market based adjustments for all positions not at market median based on a compensation study completed by Koff & Associates. The City also provided a 5% across the board increase after the market adjustments. The City is focused on its ability to recruit and retain talented individuals who are committed to providing exemplary service to our citizens. Ensuring that base pay is at least at market median and maintains pace with the market will assist in achieving a quality workforce that is committed to the City of Madera. These base pay negotiations also included a 3% cost of living adjustment to be effective July 2016 as well as July 2017.

Retirement

One major component of the City's compensation package is the retirement benefit offered. The City is a member of the California Public Employees Retirement System, or CalPERS. This is a defined benefit program and

contributions into the system are expressed as a percent of base pay. Contributions are divided into what is referred to by CalPERS as Employer contributions and Employee contributions. Employer contributions fluctuated based on market returns and the discount rate utilized. Employee contributions are set by state statute. An employer can pay the Employee contribution on the employees' behalf as part of the compensation package. Because of the Great Recession and ongoing unfunded liabilities in the CalPERS system, Employer contribution rates have been increasing steadily over the last few years and are expected to continue to increase going forward. In an attempt to help mitigate these increases, in 2012 the City amended its agreement with CalPERS to include 2nd tier retirement formulas for new classic employees (classic employees are individuals who are active in the CalPERS system when they come to work for the City of Madera, such as an individual who previously worked for another City that contracts with CalPERS). This caused an immediately lower Employer contribution rate for new public safety employees. This is due to the fact that the City continues to pay down what is referred to as a side fund for a prior formula enhancement for existing public safety employees and the new safety tier is not part of that side fund. The old and new miscellaneous employee tiers are blended together by CalPERS to determine the Employer contribution rate, so it will take a longer term to recognize the financial benefit of the 2nd tier as new employees enter into the reduced miscellaneous formula. In addition to the City's implemented 2nd tier formulas, the Public Employees' Pension Reform Act (PEPRA) took effect January 2013 and created new formulas for employees who are new to the CalPERS system, reducing the City's Employer contribution requirements for new employees. The table below shows Employer contribution rates for the City's CalPERS plans from FY 12/13 to FY 17/18. These rates are expressed as a percent of salary and reportable fringe benefits.

CalPERS Employer Contribution Rates

	12/13	13/14	14/15	15/16	16/17	17/18
Miscellaneous (blended rate)	15.548%	16.242%	18.132%	19.970%	21.604%	22.771%
Classic Safety	34.679%	36.066%	38.140%	38.920%	44.429%	49.244%
2nd Tier Safety	20.057%	20.774%	21.367%	20.224%	16.691%	16.933%
PEPRA Safety	11.500%	11.500%	11.500%	11.153%	12.116%	12.018%

Due to assumptions in actuarial changes implemented a year ago by CalPERS as well as a change in the discount rate that will be phased in over the next few years, employer contribution rates are anticipated to increase significantly over the next several years. The projections will only increase as adjustments are made to market return assumptions, employee or retiree demographics, or any other factors that may affect the value of our retirement plan assets. The table below captures staff's projection of future contribution rates at current actuarial assumptions.

Projected CalPERS Employer Contribution Rates

	18/19	19/20	20/21	21/22	22/23
Miscellaneous	25.8%	29.0%	32.5%	34.8%	36.5%
Classic Safety	55.1%	61.2%	68.3%	72.7%	76.1%
2nd Tier Safety	18.1%	18.5%	21.1%	21.3%	21.4%
PEPRA Safety	13.1%	14.1%	15.8%	16.4%	16.2%

Historically, the City paid the Employee contribution rate on behalf of employees in addition to the Employer contribution rate for employees in the General Bargaining Unit, Mid Management Unit, Madera Police Officers'

Association and the Law Enforcement Mid Management Unit. Beginning in FY 11/12, the City negotiated with the bargaining units to have employees begin contributing toward the Employee contribution to CalPERS. Current Miscellaneous employees contribute 2.375% of their salary and Safety employees contribute 3% of their salary for classic formulas. PEPRAs employees contribute based on the PEPRAs regulations, which currently provide for a 6.25% contribution from Miscellaneous employees and an 11.5% contribution from Safety employees. At the time these employee contributions were implemented for the various bargaining units, Management employees already paid the full Employee contribution. As a result, Management employees pay a portion of the Employer contribution in addition to their payment of the Employee contribution at either 2.375% or 3% depending on their employment agreement.

In addition to the CalPERS retirement plan, the City offers an IRS Section 457 Deferred Compensation Plan for employees. Employees may participate at their own expense up to the maximum contribution allowed by law. The City contributes an amount equal to 4.2% of base salary for miscellaneous members of the General Bargaining Unit, Mid Management Unit, Madera Police Officers' Association and Law Enforcement Mid Management Unit.

Health and Welfare Benefits

As part of the compensation package, the City offers a variety of health and welfare benefits, including medical, vision and dental insurance; long term disability insurance; employee and dependent life insurance; and an Employee Assistance Program.

The largest expense related to health and welfare benefits is captured in the City's contribution toward health insurance. The City's health plan includes medical, vision and dental insurance and the City's contribution is negotiated with the bargaining units as an element of total compensation. The City has traditionally participated in fully insured health plans. Beginning with the 2015-16 plan year, the City implemented a combined fully insured high deductible medical plan with a self-funded wrap plan designed to cover employee expenditures under the deductible. The advantage to this type of plan over funding a Health Savings Account outright is that the City's exposure is limited to actual expenditures under the plan. Through this self-funded wrap plan, the City was also able to gather actual usage data and tailor its 2016-17 medical plan renewal to fit the needs of the City's employees. Specifically, the data showed a high utilization of urgent care and emergency care facilities compared to other similar populations. In response, the City implemented a Teledoc service with its 2016-17 plan offerings to give employees another option when they are unable to get to their primary doctor. It was anticipated that this would decrease urgent care and emergency room visits for non-emergency situations, reducing claim exposure in the medical plan. After reviewing utilization of the Teledoc service during the 2016-17 plan year, the City has decided to continue offering this benefit as utilization reports do indeed show that the service pays for itself through savings of office visit or urgent care facility costs.

The long term disability benefit is paid for by the City and provides replacement income when an employee is unable to work due to a qualifying disability for a period that exceeds 90 days. The cost to the City for the benefit is \$0.36 per \$100 of base pay.

The City paid employee life insurance policy amount is determined by bargaining unit. The policy includes accidental death and dismemberment coverage and the monthly cost to the City for this benefit is \$0.165 per

\$1,000 of coverage. The City also purchases dependent life insurance for employees with qualifying dependents. The dependent life policy provides \$5,000 in life insurance per dependent at a flat rate cost of \$1.75 per family per month.

The Employee Assistance Program provides free counseling sessions to employees and their households as well as a variety of work/life services such as childcare and eldercare assistant, legal services, and financial planning. The program is a flat rate premium of \$2.30 per employee, per month.

Looking Beyond FY 17/18

A summary comparison of the 16/17 (estimated) and 17/18 (recommended) General Fund budgets are provided below. Please note that each of the four funds (General, Code Enforcement, Insurance Reserve and Measure K) is a component of the *General Fund* as reported in the City's annual financial statements:

	16/17 Revenues	16/17 Expenditures	16/17 (Surplus)/Deficit
General Fund	30,481,942	30,972,574	490,632
Code Enf.	826,782	1,292,736	465,954
Insurance Res.	150,734	100,000	(50,734)
Measure K	800,000	0	(800,000)
Totals	\$32,259,458	\$33,165,310	\$105,852
		Add Back One-Time Expenses	(680,274)
		(Estimated Surplus)/Projected Structural Deficit	(574,422)
	17/18 Revenues	17/18 Expenditures	17/18 (Surplus)/Deficit
General Fund	31,358,818	31,953,476	594,658
Code Enf.	695,310	1,403,183	707,873
Insurance Res.	555,000	555,000	0
Measure K	3,645,000	4,047,007	402,007
Totals	\$36,254,128	\$37,958,666	\$1,704,538
		Add Back One-Time Expenses	(393,446)
		Draw-Down of 16/17 Measure K Revenues	(400,000)
		Cost-Savings Measures to be Identified and Captured in FY 17/18	(911,092)
		Projected Deficit/(Surplus)	0

The problem with the revenue and expenditure comparison provided above is that it reflects only a quick "snapshot" of the City's financial performance. Expenditure requirements change significantly from one year to the next. By way of example, each year the City's self-insurance pool reviews the funding on deposit against open claims for the worker's compensation and liability programs. If the City performed well in a given program year, we may receive a refund. However if our claims exceeded funds already on deposit, then we are obligated to put more

money on deposit for that program year. These amounts fluctuate year-to-year based on claim development; some claims resolve for much less than anticipated while others may become drawn out and more expensive than initially thought. Program years are not retrospectively adjusted until they have passed the five year mark, but estimates for developing program years are provided in each year's actuarial report. The following chart demonstrates how much these charges (and sometimes refunds) can change from one year to the next:

FY	Worker's Compensation Program		Liability Program	
	Estimate Provided in Prior Year's Valuation	Actual Once Retrospectively Adjusted	Estimate Provided in Prior Year's Valuation	Actual Once Retrospectively Adjusted
14/15	(279,700)	(284,017)	41,406	34,563
15/16	(605,196)	(493,962)	(10,307)	(11,697)
16/17	(83,679)	140,337	59,131	66,905
17/18*	(676,406)		20,943	
18/19*	(8,345)		87,971	
19/20*	(205,220)		27,582	

**Based on 6/30/2016 Actuarial Valuation*

As identified in the *Retirement* section of this message, the need for increased contributions to CalPERS, is the defining narrative in both the General Fund and the service delivery system as a whole for at least the next five years. Analysis prepared by City staff demonstrates the \$3,888,000 in General Fund CalPERS contributions in 17/18 will grow to \$6,522,000 in FY 22/23 *assuming no other assumptions change in either the CalPERS actuarial analysis and the composition of the City workforce does not materially change*. A no change scenario is a less than likely outcome; in fact many analysts are predicting that CalPERS will further decrease its discount rate from the planned 7% rate of return to a somewhat more prudent 6.5%. If so the increased contributions in the City analysis will likely more than double. At a 7% discount rate by FY 22/23 some employment classifications will cost more than a dollar in fringe benefits for every dollar of salary. It is highly unlikely that the projected compensation described is sustainable without significant/unacceptable reductions in service to the public.

The ability of local government to proactively address what has been identified in the media as a "pension crisis" is not feasible until such time as the courts and the legislature provide some form of relief from current restrictions on changes to the retirement system. There are a series of cases making their way through the judicial process but their timeline and potential/probable appeals to the United States Supreme Court make near term relief less than likely. Many analysts project an increasing number of local governments will be pushed into bankruptcy before the courts and/or legislature will act. As a result the financial outlook for Madera and every other member of the CalPERS system is one of increasing concern.

Conclusion

The budget presented to Council is more aggressive and far less conservative compared to prior fiscal years. The gap between budgeted and actual expenditures, a key component of balancing budgets from one to the next, has dramatically shrunk. The following chart demonstrates this trend:

General Fund Expenditure History, Excluding CDBG

Year	Budget	Actual	% Expended
2017	32,901,868	32,265,310*	98.1%
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%

*The "Actual" amount for 2017 is an estimate due to not having completed the fiscal year at the time of publication.

Viewed as a stand-alone budget component the trend might be viewed as the City being more effective in projecting its expenditure budgets. Viewed in conjunction with a flattening revenue curve and the projected increases in contributions to the CalPERS retirement system, the need to revisit the "carpenters rule" – measure twice, cut once – becomes apparent. The community's endorsement of Measure K for improved safety services is a game changer and reason for celebration. The rest of the service delivery plan is at risk. The next five years will require a simultaneous focus on cost containment and economic development. More Madera citizens gainfully employed creates more community and wealth and the additional revenues necessary to sustain the City's service delivery plan.

The budget presented is a product of many hands. In a representative democracy the first thanks is always offered to the elected officials; it is their leadership, and their willingness to assume the responsibility of leadership that defines what we do. The City's management team and the staff as a whole also deserve recognition for their dedication and service to the community. And finally a special thanks needs to be made to Tim Przybyla, Susan O'Haro, Don Thiesen, Cleona Young, Lyann Huang, Rosa Hernandez, Estevan Romero and Eric Battles, all who work in the City's Finance Department, for their many hours in preparing the draft document for Council consideration.

The entire City team is honored to work with a dedicated Council in service to the Madera community.

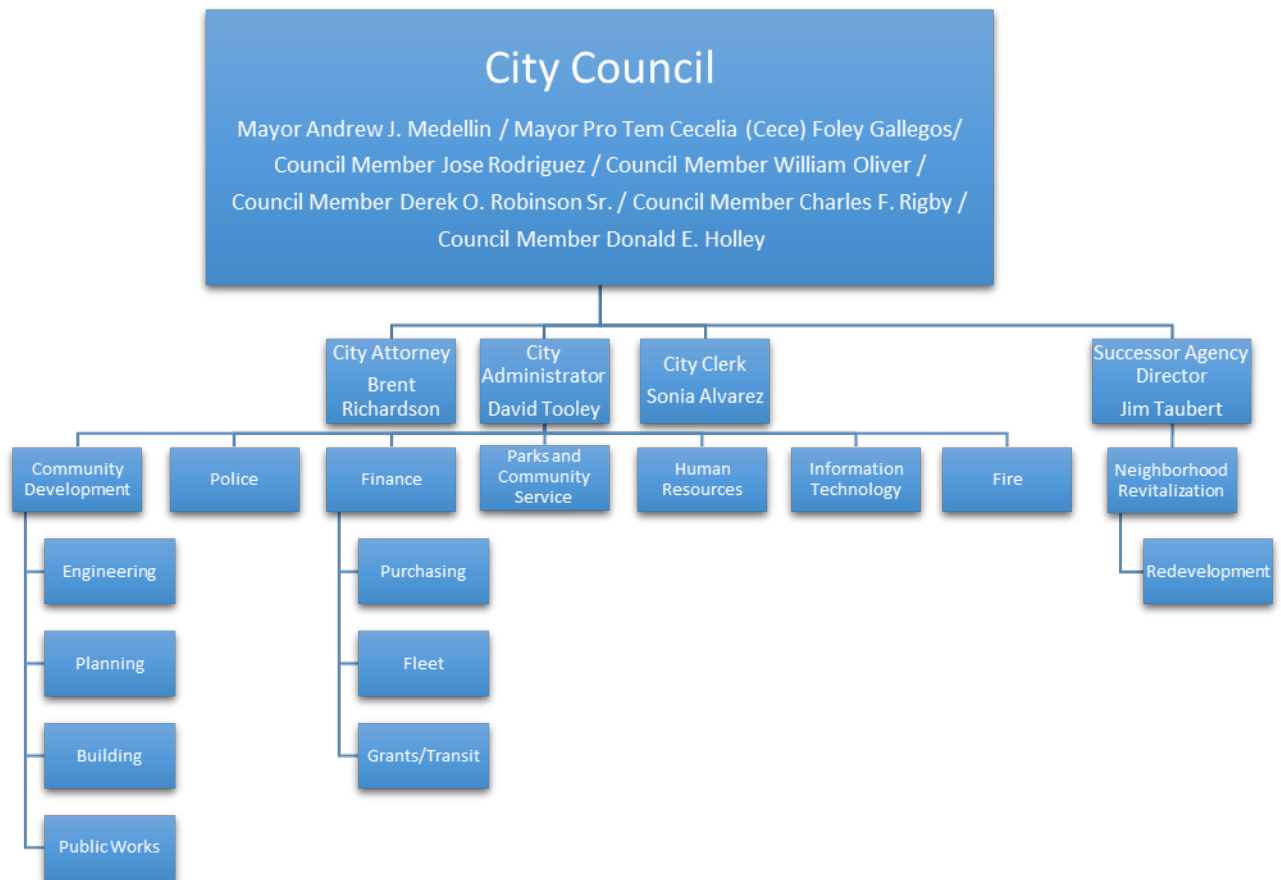
Respectfully submitted,



David R. Tooley
City Administrator

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Organizational Chart



City Map



MADERA AT A GLANCE

Year of Incorporation

1907

Government

Council and Manager form of government, with six City Council Members elected by district and a separately elected Mayor

County

County of Madera

School District

Madera Unified School District

Location

In the geographic center of California, approximately 15 miles north of the City of Fresno

Area

Approximately 9,600 acres, or 15 square miles

2016 Estimated Population

64,444

The population in Madera grew rapidly between 1990 and 2010, while the recent rate of growth has slowed significantly. The average annual change from 2010 to 2016 was just 0.9%.

POPULATION - 1990-2016			
Year	Population	Change	Average Annual Change
1990	29,281	7,549	3.0%
2000	43,207	13,926	4.8%
2010	61,416	18,209	4.2%
2016	65,474	4,058	0.9%

Between 2000 and 2013, the proportion of the city's population in the workforce age group (25-55 years) grew most rapidly, increasing its share from 37.7% to 56.1% of the total. The group with the largest percentage change was the older adult age group (55-64 years). The population of this group grew by 2,113, or 88.3%.

The total number of households in Madera increased by 36.1% between 2000 and 2013. Madera is a family-oriented city. Family households made up 79% of all households in 2015 (compared to the state average of 68%),

and families with children comprised 47% of households (compared to the statewide average of 32%). The average household size in Madera was 3.81, almost 30% greater than the statewide average of 2.96

Median Income

The median household income for the City of Madera in 2015 was \$40,457 (+/-1,981), which is a decrease compared to 2014's figures of \$42,027 (+/-2,569). The City's 2015 median household income trails the state and nation's median income by approximately \$21,500 and \$13,500, respectively.

Employment

According to data from the May 2017 Employment Development Department's monthly report for the Madera Metropolitan Statistical Area (MSA, which includes the City, Chowchilla and county areas), the unemployment rate was 7.2%, down from 8.3% in April 2017, and below the prior year's 8.5%. The Madera MSA added 1,500 jobs when compared to May 2016, with an estimated 51,400 total jobs. The unemployment rate statewide for May 2017 was 4.2%, nearly matching the nationwide unemployment rate of 4.1% for the same period.

Housing Units

In 2015, the most recent year for which data is available, 48% of the estimated 18,797 households in Madera lived in owner-occupied housing, while 52% lived in renter-occupied units. These figures represent a flip from housing tenure data in 2010, when 51% of units were owner-occupied and 49% were renter-occupied. Between 2010 and 2015, the number of total households in Madera increased by approximately 2,900.

Home Sale Prices

Home sale prices for the City of Madera were compiled using data provided by CoreLogic, an agency that monitors real estate activity nationwide and provides information to consumers, educational institutions, public agencies, lending institutions, title companies, and industry analysts. According to CoreLogic, the median sale price for a home in the City of Madera in April 2015 was \$179,000. One year later in April 2016, the median sale price had increased by 28.5% to \$230,000. In April 2017, the median home sale price dropped to \$220,000, a 4.3% decrease.

Building Activity

During FY 15/16, the City's Building Department issued 2,553 building permits in the City limits compared to 2,319 permits issued thus far in FY 16/17, which will be a slight decrease. Of the total number of permits issued in FY 15/16, nearly 19% were for solar panel installation, and to date, in FY 16/17, that number has stayed consistent, making up 18% of all permits. Residential building activity in FY 15/16 included Benchmark Communities pulling permits for 145 single family residences (SFR). In FY 16/17, El Coronado Estates pulled permits for 148 SFRs. Overall, residential building activity has stayed relatively flat compared to the previous year. Looking forward to FY 17/18, it is expected that homebuilder DR Horton will begin to develop the 104-lot Mesa Pointe subdivision in the southeast quadrant and Crown Homes will begin to develop the 103-lot Capistrano subdivision in the southwest quadrant of the City, keeping residential building activity generally consistent compared to the past year. Several notable commercial projects either completed or under construction in FY 16/17 include California Custom Processing's almond plant, the Bethard Square Shopping Center remodel, a new Napa Auto Parts store, and the just completed Taco Bell. The new Love's Travel Center located on Avenue 17 at State Route 99 was approved in FY 16/17 with construction anticipated to begin in the coming fiscal year.

Major Employers in Madera County – 2016

Employer Name	Location	Industry
Ardagh Group	Madera	Glass Containers (mfrs)
Baltimore Aircoil Co (BAC)	Madera	Refrigerating Equip-Commercial (whls)
Brake Parts Inc	Chowchilla	Brakes-Manufacturers
Certain Teed Corp	Chowchilla	Building Materials-Manufacturers
Chukchansi Gold Rsrt & Casino	Coarsegold	Resorts
Georgia-Pacific Madera	Madera	Paper-Manufacturers
Home Depot	Madera	Home Centers
JBT Food Tech	Madera	Food Processing Equipment & Supls (whls)
Lamanuzzi & Pantaleo Cold Stge	Madera	Fruits & Vegetables-Growers & Shippers
Lion Brothers Farm-Newstone	Madera	Farming Service
Lowe's Home Improvement	Madera	Home Centers
Madera City Hall	Madera	Government Offices-City, Village & Twp
Madera Community Hospital	Madera	Hospitals
Madera High School	Madera	Schools
Madera Packing Shed	Madera	Sheds-Tool & Utility
Madera South High School	Madera	Schools
Millview School	Madera	Schools
Mission Bell Winery	Madera	Wineries (mfrs)
Pines Resort	Bass Lake	Boats-Rental & Charter
Primerica Financial Svc	Madera	Financial Advisory Services
San Joaquin Wine Co Inc	Madera	Wineries (mfrs)
Span Construction Inc	Madera	Contractors-Equip/Supls-Dlrs/Svc (whls)
Valley Children's Hospital	Madera	Hospitals
Valley State Prison For Women	Chowchilla	Government Offices-State

Data Sources

- City of Madera 2016-2024 General Plan Housing Element Update
<http://www.cityofmadera.ca.gov/wp-content/uploads/2015/11/MadHE_Adopted_12-02-15_Highlighted.pdf>
- City of Madera 2016-2024 General Plan Housing Element Update
- City of Madera Building Department
- City of Madera Planning Department
- Employment Development Department, Labor Market Information Division, May 2017.
<[http://www.labormarketinfo.ca.gov/file/lfmonth/mad\\$pbs.pdf](http://www.labormarketinfo.ca.gov/file/lfmonth/mad$pbs.pdf)>
- Employment Development Department, Major Employers in Madera County, 2016.
<<http://www.labormarketinfo.edd.ca.gov/majorer/countymajorer.asp?CountyCode=000039>>
- POPULATION CITY OF MADERA: State of California, Department of Finance, *E-4 Population Estimates for Cities, Counties, and the State, 2011-2016, with 2010 Census Benchmark*. Sacramento, California, May 2016
<<http://www.dof.ca.gov/forecasting/demographics/Estimates/E-4/2011-20/>>
- UCLA Anderson School of Management June 2017 Report, *Forecast for the Nation and California*

Budget Process

The City of Madera prepares a one year budget annually for its fiscal year beginning July 1st and ending June 30th. The budget process is initiated under the guidance of the Financial Services Director, however, the City Administrator along with the senior management team and the majority of the Finance department personnel have key roles in the process. Several weeks before the management team starts their budget process, the Finance Department begins the planning and preparation process. Once again, the decision was made to prepare the budget in stages by fund type. The process includes plans to complete draft budgets for each fund and present them to Council separately so they can be discussed individually.

January/February

With the implementation of the new Tyler Munis financial software, the 17/18 budget process was initiated electronically. A preliminary budget was entered into the system and the department heads were asked to review and make adjustments to revenue and expenditure line items within their department. The budget entry screen displays current year budget and actual figures for comparison purposes. Department personnel were asked to update current year projections as well as proposed 17/18 amounts. The Salary Projection Worksheet is prepared at this time also. This worksheet lists all City employees organized by department and calculates their total salary and wages for the next fiscal year. It is anticipated that the Salary projection worksheet will be generated electronically for the 18/19 budget process pending the successful Go Live of the HR/Payroll module in January 2018.

The Engineering department prepares a five-year Capital Improvement Plan and presents the draft to the Council at this time also.

March

A mid-year budget review is performed by each department to determine if budgeted revenue and expenses are on target or need to be adjusted. Budget adjustments are summarized and presented to Council by the Financial Services Director. The Council will then determine which adjustments will be adopted per resolution.

April

The preliminary CIP budget is presented to Council for review. The preliminary Enterprise fund budgets are presented to Council for review. These include budgets for Water, Sewer, Solid Waste and Storm Drainage.

May

The preliminary General Fund budgets are presented to Council for review. A public hearing is held at a Council meeting regarding the Community Development Block Grant (CDBG). The public is encouraged to have a say regarding where the monies will be allocated. The preliminary Internal Services (Fleet, Facilities Maintenance and Technology) and Special Revenue Fund budgets are presented to Council for review.

June

A budget workshop is held for the City Council where the budgets for all the funds of the City are reviewed and discussed. Each department head provides a summary of their budgets identifying key increases or decreases in budget items.

July

The final budget is presented to the City Council and it is adopted per resolution.

City Mission, Operating Principles and Community Vision

The City of Madera has adopted a mission statement and a set of operating principles and values that define how it will interact with the community.

Mission Statement

The City of Madera is committed to delivering quality public services with integrity, courage, compassion, and competence to our diverse community.

Operating Principles and Values

We believe our first responsibility is to the public, recognizing they represent diverse Cultures. We will strive to:

- Provide a safe, secure, and overall exceptional quality of life.
- Encourage open and constructive participation by our citizens.
- Provide a level of customer service consistent with the principles stated above.

We are responsible to the community in which we live and work. We will strive to:

- Promote activities that foster and encourage community pride.
- Assist in efforts to revitalize and maintain visually attractive living and working environments.
- Assure safety to all individuals within the community.
- Promote community based problem solving.

We are responsible to our employees. We will strive to:

- Provide employees with a safe and healthful working environment.
- Embrace our obligation to provide equal employment opportunities
- Provide professional growth and development opportunities.
- Fairly recognize, empower and reward our employees for their contributions.

We are responsible to our business community. We will strive to:

- Engage existing and potential business in ongoing discussions to foster opportunities for reasonable growth.
- Understand the diverse needs of the changing business environment.

We are responsible to be fiscally accountable. We will strive to:

- Accomplish city missions within available resources
- Create a climate that encourages and supports economic expansion.

Community Vision –Vision Madera 2025

Through a multi-year community-based visioning process, residents of Madera identified their vision of Madera in the future as an attractive community with strong family values, excellent educational and recreational opportunities, abundant entertainment and business opportunities, and a safe, healthy environment. Four Vision Statements, summarized below, reflect the desires of the community and function as the City's broad based goals.

1

A Well-Planned City - focusing on the physical aspects of Madera's growth. Affordable housing, balancing residential, commercial and agricultural needs and providing efficient services are significant concerns for a rapidly growing community. Open communications between the community and City/County government and within those governments are vital to a healthy city.

2

Good Jobs and Economic Opportunities - recognizes the need for good jobs, a well-trained, well-paid workforce and a broad spectrum of business opportunities. The vision underscores the need to attract commercial and retail businesses and to encourage residents to buy locally.

3

A Strong Community and Great Schools - highlights development of leadership, expansion of educational opportunities, support for the arts and recognition of Madera's unique culture. Support for Madera's youth in education, after-school programs and sports activities reflect the community's desire to create a caring environment in which to raise a family.

4

A Safe, Healthy Environment - emphasizes the community's desire to protect Madera's natural resources, enjoy a secure community and provide healthy educational and recreational activities. The Vision recognizes the need for Madera's parks and open spaces to be convenient and well-maintained. This statement also emphasizes the importance of having excellent health care and related services available for all community members.

The Action Items outlined below for each Vision-Goal statement serve as City-wide performance measures that have been identified as priorities for the near term, including FY 16/17. In addition to these City-wide measures, each Department has identified more refined goals and performance measures that reflect direction from Vision Madera 2025. These department-oriented goals are included in Section D of this budget. Together, the City-wide and department-oriented goals, strategies, and performance measures seek to implement community's vision of Madera.

1 - A WELL PLANNED CITY

Action	Description of Priority Action and Performance Measure
102.2	<p>Develop a communications plan to reach diverse audiences including but not limited to: publications, mailings, broadcast and electronic delivery.</p> <ul style="list-style-type: none">• Schedule and promote City, County and Chamber(s) meetings to encourage community involvement.• Promote on-going communications among key agencies.• Develop and implement a plan for community engagement of non-English speaking participants.• Develop a bank of volunteer translators.• Coordinate requests for translation for public events and publications

- 102.5 As a component of the Vision Madera 2025 process, establish a Town Hall for annual review and feedback of community processes.
- 305.6 Inform public of all service clubs and contact information through City Newsletters and related websites.
- 211.1 Develop a coordination committee to design communication venue, schedule regular meetings (annually or semi-annually) and promote involvement.
- 112.1 Review Development Impact Fees (DIF) every 2 years or less. All other fees are evaluated as often as needed, but not less than every three years.
- 126.1 Conduct an analysis of current street light standards for safety issues.
- 126.7 Integrate Tree Master Plan as an element of streetscape maintenance.
- 126.8 Update arterial and collector streets to incorporate larger park strips or enhancing features such formally adopting meandering sidewalks into the standard.
- 132.1 Conduct neighborhood design charrettes to explore alternatives for good neighborhood design.
- 132.2 Update arterials and collector streets to accommodate bicycles, pedestrians and transit vehicles.

2 - GOOD JOBS AND ECONOMIC OPPORTUNITY

- 201.1 Review City zoning codes to encourage new and redeveloped retail properties, mixed retail/residential and residential provisions.
- 207.3 Review use of incentives used to attract new industrial and retail development at least every three years. Evaluate whether the tools used are generating new development; evaluate whether the value received in new job generation meets or exceeds the value of incentives provided.

3 - A STRONG COMMUNITY AND GREAT SCHOOLS

- 303.2 Revive Parks and Community Services' Youth Commission and develop opportunities for youth involvement in local government.
- 315.5 Continue to raise and expand awareness of art exhibits and performances.
- 316.1 Further develop existing volunteer recruitment programs.
- 324.3 Establish with MUSD and City of Madera joint facility agreement that includes opportunities to build park location adjacent or near school sites which includes: athletic fields, multipurpose rooms and parking.

4 - A SAFE AND HEALTHY ENVIRONMENT

- 401.2 Develop Master Tree Plan to include city-approved tree list.
- 421.2 Develop and implement a fire protection service delivery plan, including a needs analysis and determination of feasible service levels. The service delivery plan should consider alternate prevention and suppression strategies to reduce and/or respond to fire protection needs.
- 427.4 Develop community-neighborhood - events that encourage interaction between the Police Department and the citizens.
- 434.2 Encourage water conservation that develops and utilizes landscape and irrigation standards including programs such as: Xeriscape landscaping, Mulching, "Smart Clocks", Check Valves, Micro Spray Systems.
- 434.4 Examine and implement technologies that recirculate and reuse existing water resources, such as planned reuse of 100% of the wastewater treatment plant output.

Basis of Accounting/Basis of Budgeting

The budgets of governmental funds (General Fund, Special Revenue Funds, Debt Service Fund) are prepared on a modified accrual basis where revenues are recognized when they become measurable and available, and expenditures are recorded when the related liability is incurred; except that principal and interest payments on general long-term debt are recognized when due. Revenue availability criteria are defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (i.e., sixty days after fiscal year-end).

Budgets for proprietary funds (Internal Service Funds and Enterprise Funds) are prepared on a full accrual basis where revenues are recognized when earned, and expenses are recognized when they are incurred.

Cost Allocation

The City of Madera uses cost allocation methods for much of its accounting for expenditures. Certain employees' personnel costs are allocated to different funds and/or departments based on the estimated hours that they spend working in the perspective funds or departments. Costs related to the Internal Service funds are also allocated. For the Vehicle/Equipment Internal Service Fund, costs are allocated to the departments in which the vehicles are utilized. Various methods of predicting maintenance and replacement costs including expected life of the vehicle, miles driven, and type of work performed. The costs related to the Technology Maintenance and Replacement Internal Service Fund are allocated to departments based on the cost to purchase, maintain and replace the technology equipment that is assigned to employees. The Landscape Maintenance District charges for maintenance, engineering and legal are based on the Engineer's Report.

The City of Madera also allocates Administrative and Overhead costs for the General Fund departments that provide accounting, personnel, administrative and legal services to other departments. These Administrative and Overhead costs are allocated based on different factors for the various servicing departments. For example, the City Council and City Clerk costs are allocated to departments based on the number of agenda items each department had in the previous fiscal year. Facility Maintenance costs is based on the square footage of each department. Fidelity bond premium and audit fees are charged to the department based on the percentage of budget. For FY 15/16, the City of Madera was able to capture more General Fund revenue through cost allocations with the use of a new Cost Allocation system called CostTree. The CostTree system utilizes a double-step-down method of allocation, which provides for a greater capture of allocated costs than the method that the City of Madera used in the past. The CostTree consultants were also able to identify costs that were not being fully-captured in the prior fiscal year. In FY 17/18, the City of Madera recaptures approximately \$1,733,000 in Interfund Charges - Administration Overhead.

Level of Budgetary Control

In the spring of every year, City personnel prepare a proposed budget and present it to the City Council for review. The proposed budget along with all the supporting schedules, are available for public inspection in the office of the Financial Services Director. For the FY 17/18 budget, the Council held a budget review session on June 19, 2017 to receive public comment and ascertain the facts regarding the proposed budget. The City Council adopted the proposed budget on July 5, 2017 with the following stipulations:

1. Transfer of appropriated budget authority from one line account to another within a department may be done upon approval of the City Administrator.
2. Transfer of budget authority between departments of the general fund or between funds will be done by minute order of the City Council if less than \$25,000 and by resolution if greater than \$25,000.
3. Authority is given to the Financial Services Director to adjust the budget for all monies received by the City not included in the budget up to \$5,000 per incident without a budget resolution. A report will be given to the Council on a quarterly basis regarding any such activity.
4. All outstanding encumbrances as of June 30, 2017 approved by the City Administrator shall be continued and re-appropriated for expenditure into FY 17/18.
5. Except as monetary appropriations may be affected by intra-fund transfers within the general fund or other funds, no appropriations set forth in said budget shall be cancelled in whole or in part except by resolution adopted by a majority vote of all members of the City Council.
6. Expenditures made, liabilities incurred, or warrants issued in excess of budget appropriations as originally approved or as thereafter increased or decreased, shall not constitute an obligation or liability of the City of Madera. The City Administrator and the City Council shall approve no claims and the Financial Services Director shall issue no warrants or checks for any expenditure in excess of existing appropriations except upon an order of the court of competent jurisdiction, or in cases of emergency as specified and in accordance with the procedures established in the Government Code of California.

Financial Budget Policies

BUDGETING

- An annual base budget will be developed by verifying or conservatively projecting revenues and expenditures for the current and forthcoming fiscal year.
- The operating budgets shall be balanced and ongoing costs shall not exceed current revenues plus available fund balance that exceeds reserve fund requirements.
- Projected revenues will be sufficient to support projected expenditures.
- The City will avoid budgetary procedures which balance the current budget at the expense of future budgets.
- The Financial Services Director will prepare and submit to the City Council a mid-year budget review and analysis.

ACCOUNTING AND FINANCIAL REPORTING

- An independent audit will be conducted annually by a certified public accountant.
- Financial reports will be produced in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).
- The City will maintain a strong system of internal controls.
- The City will maintain a written investment and portfolio policy that establishes parameters for determining investment placement and the overall management of the City's investment portfolio.

RESERVES

- The City will maintain the General Fund Contingency reserves at a level of at least 30% of the general fund operating expenditures in order to protect essential service programs and funding requirements during periods of economic downturn or other unforeseen major costs not covered by the Contingency Reserve.
- The City will establish an account to accumulate funds to be used for payment of accrued employee benefits for terminated employees. The level of this reserve will be established based upon an annual projection of employee retirements.
- Self-insurance reserves will be maintained at a level which will adequately protect the City.

CAPITAL PLANNING

- The City will develop and annually update a long-term Capital Improvement Plan (CIP) for the purpose of planning, scheduling, and financing capital projects as determined and approved by the City Council.
- The CIP will be a five-year plan and will include major on-going maintenance and rehabilitation costs to existing capital assets (land, land improvements, infrastructure, and equipment), as well as the costs of new facilities and improvements.
- The City will maintain its capital assets at a level adequate to protect the City's capital investment and to minimize future maintenance and orderly replacement of capital assets from current revenues where possible.
- The CIP budget will realistically assess potential future revenues and avoid commitments for projects that lack economic feasibility.

REVENUE

- The City will estimate its annual revenues by an objective, analytical process utilizing trend, judgmental, and statistical analysis as appropriate.
- The City will attempt to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations on revenue generation.
- The user fees and charges for each Enterprise Fund will be set to fully support the total direct and indirect costs of the activity. Indirect costs include the cost of annual depreciation of capital assets and overhead charges.
- Internal Service Funds are to be funded at appropriate levels to ensure their ability to provide services adequately.
- Development Impact Fees will be established to provide for the cost of infrastructure improvements from new growth instead of being a burden to existing tax payers.

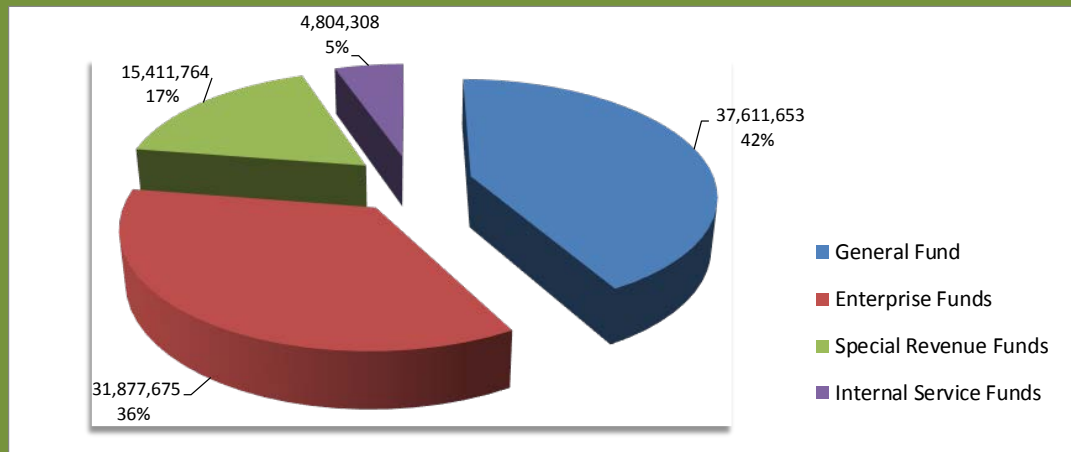
DEBT MANAGEMENT

- The City will not use long-term debt financing for any recurring purpose such as current operating and maintenance expenditures.
- The City will consider the issuance of long-term debt to purchase or construct capital assets that will serve as long-term community assets.
- Prior to entering into a long-term financing arrangement, an internal analysis will be conducted to determine the impact on current and future budgets for debt service and operations. This analysis will address the reliability of revenues to support the debt service.

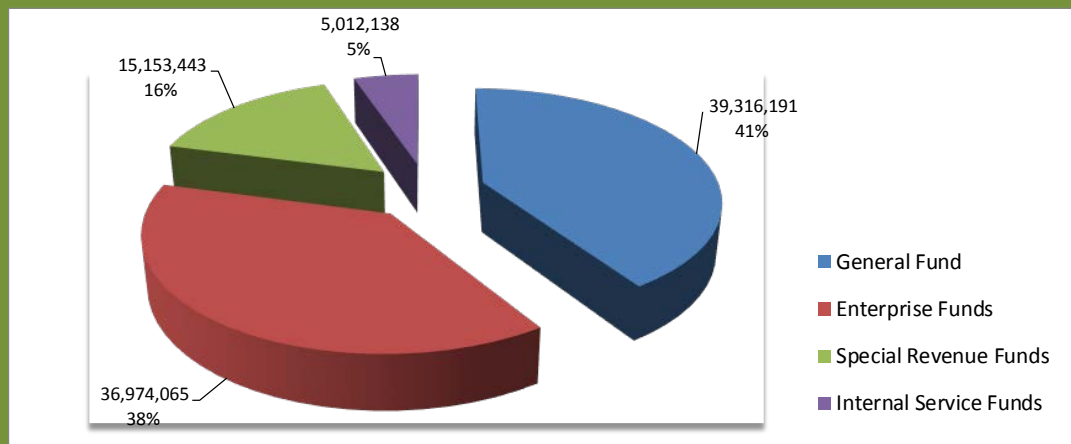
Citywide Budget Overview

Total City of Madera revenues for FY 17/18 are projected to be \$89,705,700 with projected expenditures of \$96,455,837 citywide. The chart below graphically depicts the portions of revenues and expenditures pertaining to the different types of funds, as listed.

REVENUES/SOURCES



EXPENDITURES/USES



The General Fund makes up \$37,611,653 or 42% of citywide revenues (including transfers in) and \$39,316,191 or 41% of citywide expenditures (including transfers out). The Enterprise Fund revenues represent \$31,877,675 or 36% of all city revenues. Expenditures for Enterprise funds amount to \$36,974,065 or 38% of total City expenditures. Special Revenue Funds make up \$15,411,764 or 17% of citywide revenues, with expenditures of \$15,153,443 or 16% of citywide expenditures. Internal Service funds represent \$4,804,308 or 5% of citywide

revenues and \$5,012,138 or 5% of citywide expenditures. Altogether, projected citywide revenues amount to \$89,705,400 with projected expenditures of \$96,455,837, including nearly \$25 million of capital project expenditures.

City of Madera - Summary of Revenues by Fund

Fund No.	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	2018 Proposed
10200-10900	GENERAL FUND	30,784,309	30,405,583	34,807,316	32,000,022	32,561,061	37,611,653
	SPECIAL REVENUE FUNDS						
21229	Transportation Fixed Route	264,872	38,607	12,210	53,000	139,102	1,535,180
40800-45300	Development Impact Fees	1,606,913	1,902,655	1,401,360	1,989,078	1,704,734	1,898,448
41300	Special Gas Tax	8,850,267	2,181,143	1,301,489	2,067,818	2,071,475	2,512,535
41500	Local Sales Tax	3,857,900	1,750,216	2,362,223	2,830,799	2,491,491	3,203,985
41000	Park Development	33,651	67,670	731,250	95,275	95,275	350,000
41100	Intermodal Building	88,577	52,533	101,289	87,579	284,189	135,120
41400	Parking District Operations	57,640	45,357	48,966	46,000	40,900	46,000
41600	Business Improvement District	28,592	26,164	27,810	29,292	29,308	29,373
41700	Federal Aid Urban	233,088	267,501	939,350	631,674	252,674	1,720,357
42000	Local Transportation	815,211	1,057,866	1,169,834	1,280,774	1,280,774	1,246,177
43600	NSP3 Program	981,041	1,392,225	491,071	371,825	0	0
44000	Housing Program	88,724	389,398	412,913	2,661,622	539,582	1,338,552
47700	Supplemental Law Enforcement	124,978	100,112	100,301	100,000	100,000	100,000
47800	Local Law Enforcement	50,542	59,720	0	35,478	35,478	0
47900	DUI and Enforcement Awareness	94,369	123,082	20,462	0	0	0
48000	Community Facilities Districts	457,854	459,998	503,579	454,000	454,000	454,000
48500	CFD Debt Fund	170,259	171,139	174,749	177,720	177,720	180,630
49100	Senior Citizen Services	343,444	364,048	528,667	397,612	82,203	75,407
80200	Park Facilities Debt Services	194,257	194,257	194,257	194,257	194,257	194,257
45501-45999	Landscape Maintenance Districts	235,972	384,919	346,212	465,529	459,217	391,743
TOTAL SPECIAL REVENUE FUNDS		18,578,151	11,028,610	10,867,990	13,969,332	10,432,379	15,411,764
	ENTERPRISE FUNDS						
20400	Sewer Fund	6,281,613	8,376,756	7,760,925	8,154,235	8,522,549	9,058,522
47300-47600	Solid Waste	5,622,964	5,875,394	5,895,740	5,849,207	5,932,131	5,890,587
20300	Water	5,761,469	5,720,931	7,429,319	9,110,500	9,537,241	10,882,508
45000	Drainage	793,335	690,491	959,048	823,500	843,387	843,250
20500	Airport Operations Fund	1,403,623	747,627	634,783	2,071,220	2,055,587	1,124,745
20600	Golf Course	359,494	304,645	288,124	316,583	296,583	357,083
21228	Dial-A-Ride	1,113,121	871,227	872,231	951,414	841,257	825,133
21229	Fixed Route	802,652	851,359	1,287,160	1,611,919	1,008,349	2,895,847
TOTAL ENTERPRISE FUNDS		22,138,271	23,438,429	25,127,329	28,888,578	29,037,083	31,877,675
	INTERNAL SERVICE FUNDS						
30700	Fleet	1,408,098	1,533,439	1,606,899	1,765,623	1,765,623	2,076,299
40500	Facilities Maintenance	1,086,686	1,286,692	1,443,321	1,571,017	1,568,817	1,582,538
40700	Technology	526,196	719,150	914,399	1,145,471	1,145,471	1,145,471
TOTAL INTERNAL SERVICE FUNDS		3,020,980	3,539,281	3,964,619	4,482,112	4,479,912	4,804,308
GRAND TOTAL ALL FUNDS		74,521,711	68,411,903	74,767,255	79,340,044	76,510,435	89,705,400

City of Madera - Summary of Expenditures by Fund

Fund No.	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	2018 Proposed
10200-10900	GENERAL FUND	28,068,215	30,018,342	32,987,021	33,413,858	32,763,035	39,316,191
	SPECIAL REVENUE FUNDS						
21229	Transportation Fixed Route	360,649	132,662	39,148	53,000	139,102	1,535,180
40800-45300	Development Impact Fees	279,757	1,723,785	2,752,858	1,658,454	2,363,534	2,395,754
41300	Special Gas Tax	8,183,298	3,458,333	1,758,342	2,658,030	2,658,030	2,578,939
41500	Local Sales Tax	3,298,213	908,222	1,350,060	1,935,182	2,091,874	2,778,736
41000	Park Development	99,395	9,500	819,862	95,275	95,275	0
41100	Intermodal Building	86,464	56,008	89,763	115,154	296,519	134,735
41400	Parking District Operations	21,745	20,659	35,154	39,325	40,581	39,008
41600	Business Improvement District	27,801	27,615	25,094	29,373	29,373	29,373
41700	Federal Aid Urban	62,890	439,666	1,153,276	631,674	252,674	1,790,357
42000	Local Transportation	631,901	1,462,922	786,735	1,116,356	581,356	814,980
43600	NSP3 Program	1,463,198	831,661	337,209	324,500	0	0
44000	Housing Program	3,765	370,692	413,403	2,680,231	539,582	1,334,398
47700	Supplemental Law Enforcement	109,619	84,779	71,841	100,000	100,000	100,000
47800	Local Law Enforcement	28,615	38,478	0	35,478	35,478	0
47900	DUI and Enforcement Awareness	70,365	80,137	0	0	0	0
48000	Community Facilities Districts	409,242	188,168	688,100	991,384	991,284	694,194
48500	CFD Debt Fund	165,915	169,565	172,970	176,120	176,120	179,030
49100	Senior Citizen Services	486,784	327,350	356,706	412,225	82,203	75,407
80200	Park Facilities Debt Service	194,256	194,257	194,257	194,257	194,257	194,257
45501-45999	Landscape Maint Districts	461,631	323,717	360,565	524,222	524,223	479,095
TOTAL SPECIAL REVENUE FUNDS		16,445,503	10,848,175	11,405,344	13,770,240	11,191,465	15,153,443
	ENTERPRISE FUNDS						
20400	Sewer Fund	7,214,316	9,142,519	7,388,072	8,685,670	11,399,327	13,669,265
47300-47600	Solid Waste	4,862,337	5,267,991	6,039,425	6,065,948	6,187,907	6,574,857
20300	Water	5,273,282	6,297,032	5,908,300	11,240,925	7,822,596	10,585,915
45000	Drainage	602,503	608,102	768,058	764,768	772,014	769,707
20500	Airport Operations Fund	1,665,407	851,043	868,179	2,120,004	2,389,743	1,186,487
20600	Golf Course	231,885	305,290	315,506	316,583	365,675	357,083
21228	Dial-A-Ride	1,548,634	1,054,627	1,161,056	1,179,143	909,458	947,479
21229	Fixed Route	891,143	903,996	1,029,913	1,350,453	939,643	2,883,273
TOTAL ENTERPRISE FUNDS		22,289,507	24,430,600	23,478,509	31,723,495	30,786,362	36,974,065
	INTERNAL SERVICE FUNDS						
30700	Fleet	1,318,969	1,426,552	1,768,318	2,056,451	1,998,269	2,167,006
40500	Facilities Maintenance	1,001,519	1,242,055	2,046,027	1,572,042	1,767,810	1,582,538
40700	Technology	636,542	716,795	1,036,241	1,254,809	1,136,140	1,262,594
TOTAL INTERNAL SERVICE FUNDS		2,957,030	3,385,402	4,850,586	4,883,301	4,902,219	5,012,138
GRAND TOTAL ALL FUNDS		69,760,255	68,682,520	72,721,461	83,790,895	79,643,081	96,455,837

City of Madera - Summary of Expenditures by Department

Department	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	2018 Proposed
City Administrator	1,491,905	1,919,208	2,413,161	1,874,808	1,987,512	1,844,596
City Clerk	299,885	356,880	413,560	579,588	517,651	482,594
City Attorney	324,697	368,597	425,615	468,122	462,897	475,622
Finance	3,918,506	3,705,533	3,813,557	5,477,820	5,423,229	5,708,769
Human Resources	748,938	1,316,586	639,483	742,832	620,257	1,112,927
Police	10,651,793	10,834,868	11,832,261	12,398,092	12,129,957	14,193,794
Fire	2,740,145	3,074,735	3,431,285	3,563,618	3,806,068	5,324,515
Community Development						
Planning	352,835	474,600	457,764	557,392	471,905	533,230
Building	606,874	664,644	751,409	868,689	830,728	852,285
Engineering	1,194,450	1,328,237	1,422,497	1,606,106	1,500,282	1,617,532
Public Works	22,715,707	23,779,193	24,908,818	29,326,949	28,439,805	33,645,772
Parks and Community Service	3,329,251	3,883,296	5,305,769	4,833,652	4,964,001	4,987,386
Grants	5,676,913	4,696,189	4,891,200	7,154,409	3,667,923	8,762,138
Code Enforcement	1,292,504	1,053,488	1,496,646	1,371,737	1,292,736	1,403,183
I.T.	636,542	716,795	1,036,241	1,254,809	1,136,140	1,262,594
Capital Improvement Projects	12,456,059	7,992,928	7,801,272	7,999,696	7,947,468	10,358,766
Debt Service	861,620	2,193,028	1,320,359	3,188,354	3,920,299	3,411,038
Landscape Maintenance Districts	461,631	323,717	360,565	524,222	524,223	479,095
GRAND TOTAL ALL FUNDS	69,760,255	68,682,520	72,721,461	83,790,895	79,643,081	96,455,837

As can be seen in the summaries above, total citywide expenditures have increased by approximately \$12.7 million from the 16/17 Budget of \$83.8 million to \$96.5 million in FY 17/18. The most significant increases are a \$4.3 million increase in Public Works, a \$3.5 million in public safety increases related mostly to Measure K and a \$2.4 million increase in the Capital Improvement Projects which increased from \$8.0 million in FY 16/17 to \$10.4 million in FY 17/18. The primary reason for the increase in Public Works is \$4.6 million of capital project increases in the Sewer Utility – Capital Outlay budget.

Fund Balance Summary

Fund	Description	2016 - 2017 Estimated Ending Fund Balance	Net Fund Transfers	2017 - 2018 Budgeted		2017 - 2018 Encumbrances	2017 - 2018 Estimated Ending Fund Balance
				Revenue	Expenses		
10200 General Fund		10,991,209	3,914,554	26,775,523	31,284,736		10,396,551
10221 CDBG		(739,087)	(103,503)	1,357,525	1,254,022		(739,087)
10800 Code Enforcement		(105,761)		635,080	1,342,916		(813,597)
10865 Tire Grants		(5,701)		60,230	60,267		(5,738)
10900 Insurance Reserve		2,261,838	540,000	15,000	555,000		2,261,838
17000 Payroll Clearing		(205)					(205)
General Fund		12,402,293	4,351,051	28,843,358	34,496,940	-	11,099,761
40800 Water Development Impact Fee		31,548		17	-		31,565
40845 Water Pipe Impact Fee		143,539		53,500	-		197,039
40846 Water Well Impact Fee		(661,913)		95,060	-		(566,853)
40900 Waste Water Development Impact Fee		325,549	(225,000)	238,075	-		338,624
40947 Westberry/Ellis Sewer Impact		139,878		5,856	-		145,734
40948 Road 28 Sewer Int. Impact Fee		20,799		3,018	-		23,817
40949 Sewer-New Req'ts Existing Area		(223,060)		20,120	-		(202,940)
40950 Sewer-N.W. Quadrant Fees		65,863		1,960			67,823
40951 Sewer-N.E. Quadrant Fees		131,002		92			131,094
40952 Sewer-S.W. Quadrant Fees		372,142		7,800			379,942
40953 Sewer-S.E. Quadrant Fees		191,788		14,700			206,488
45100 Drainage Development Imp Fee		622,169	-	176,100	-		798,269
45155 Storm Drain-N.W. Quadrant		350,119		13,000	10,000		353,119
45156 Storm Drain-N.E. Quadrant		166,499		2,000	-		168,499
45157 Storm Drain-S.W. Quadrant		(31,593)		5,200	10,000		(36,393)
45158 Storm Drain-S.E. Quadrant		247,829		11,000	250,000		8,829
45200 Development Impact Fee Fund		-					-
45216 Development Impact Fee - Fire		1,187,083		58,200	1,370,000		(124,717)
45217 Development Impact Fee - Police		112,360	(130,497)	94,800	-		76,663
45218 Development Impact Fee - Parks		853,675	(194,257)	444,000	-		1,103,418
45219 Development Impact Fee - Public Works		297,238		62,000	-		359,238
45220 Development Impact Fee - Streets		(157,805)		1,000			(156,805)
45222 Pre-AB 1600 Funding / Projects		1,799					1,799
45259 General Government Impact Fee		822,055		39,150			861,205
45260 Transportation Impact Fee		3,006,627		179,800	-		3,186,427
45261 Admin. Services Impact Fee		13,125	(15,000)	16,000	-		14,125
45262 Median Island Impact Fee		(254,463)		45,000	-		(209,463)
45263 Arterial/Collector Str Impact		1,604,575		261,000	-		1,865,575
45264 Traffic Signal Impact Fee		1,207,910		48,000	191,000		1,064,910
45266 State Highway Fac. Impact Fees		-					-
45300 Traffic Special Impact Fees		178,481		2,000	-		180,481
General Development Impact Fee Funds		10,764,816	(564,754)	1,898,448	1,831,000	-	10,267,510
41300 State Gasoline Tax Fund		(376,794)	(2,022,758)	2,067,818	741,270		(1,073,004)
41310 RSTP - Federal Exchange		153,469					153,469
41500 Local Sales Tax (Measures A)		2,093,057	-	2,755,580	1,896,359		2,952,278
41510 Measure T-RTP-Rehab/Reconst.		4,995,203					4,995,203
41520 Measure T-LTP-Street Maintenance		1,278,895					1,278,895
41530 Measure T-LTP-Suppl St Maintenance		236,546					236,546
41540 Measure T-LTP-ADA Compliance		49,494					49,494
41550 Measure T-Transit Enhancement		223,074					223,074
41560 Measure T-Transit Enh/ADA Sr.		58,505					58,505
41570 Measure T-Enviro Enh/Bike Ped.		211,636					211,636
41580 Measure T-LTP-Flexible		60,477					60,477
41590 Measure T-Tier 1-Regional Sts		64,482					64,482
Special Gas Tax		9,048,045	(2,022,758)	4,823,398	2,637,629	-	9,211,056

Fund Balance Summary (Continued)

Fund	Description	2016 - 2017 Estimated Ending Fund Balance	Net Fund Transfers	2017 - 2018 Budgeted		2017 - 2018 Encumbrances	2017 - 2018 Estimated Ending Fund Balance
				Revenue	Expenses		
41000 Parks Development Fund		67,349		350,000	-		417,349
41100 Intermodal Facility		15,096	(162)	135,120	134,573		15,481
41400 Parking District Fund		96,604	(7,903)	46,000	31,105		103,596
41600 Business Improvement District		3,647		29,373	29,373		3,647
41700 Federal Aid - Urban Grant Fund		(107,929)		1,720,357	1,790,357		(177,929)
42000 Local Transportation Fund		714,229	(488,000)	1,246,177	326,980		1,145,426
42100 State/Local Transportation Fund		-					-
42500 Economic Development Fund		615,278					615,278
43600 NSP3 Program		9,391		-	-		9,391
43726 Home Construction Loan		-					-
43800 Home-Project Grants		7,383,481					7,383,481
43830 Home '97 DAP Program		-					-
43831 Home '99 DAP Program		-					-
43900 Home Grant - DAP Program		10,868					10,868
44000 Housing Program		(87,379)		1,338,552	1,334,398		(83,225)
44900 Residential Rehabilitation		107,477					107,477
45501 Zone 1		(5,256)		6,050	5,646		(4,852)
45502 Zone 2		21,147		31,983	31,633		21,497
45503 Zone 3		3,270		7,707	10,179		798
45504 Zone 4		6,971		17,517	17,740		6,748
45505 Zone 5		-		-	-		-
45506 Zone 6A		9,240		17,602	18,338		8,505
45507 Zone 7		840		6,493	5,425		1,907
45508 Zone 8		1,498		4,702	4,919		1,281
45509 Zone 9		911		4,006	3,427		1,491
45510 Zone 10B		679		549	608		620
45511 Zone 11		-		-	-		-
45512 Zone 12		9,863		26,024	27,920		7,967
45513 Zone 13		2,832		5,866	6,509		2,189
45514 Zone 14		1,092		2,951	3,450		593
45515 Zone 15		(31)		3,595	2,480		1,085
45516 Zone 10D		821		-	-		821
45517 Zone 10E		477		-	-		477
45518 Zone 10F		(699)		(679)	-		(1,378)
45519 Zone 10G		(753)		-	-		(753)
45520 Zone 10H		(1,280)		-	-		(1,280)
45521 Zone 10I		5,133		(28)	-		5,105
45522 Zone 15C		41		-	-		41
45523 Zone 17C		2,001		(57)	-		1,944
45524 Zone 17D		2,430		-	-		2,430
45525 Zone 20B		2,511		-	-		2,511
45526 Zone 20C		(1,272)		(498)	-		(1,770)
45527 Zone 6B		2,417		8,240	8,918		1,738
45528 Zone 21B		291		-	-		291
45529 Zone 21C		1,308		(1,843)	-		(535)
45530 Zone 21D		(18,611)		-	-		(18,611)
45531 Zone 25D		(1,599)		-	-		(1,599)
45532 Zone 10C		(1,634)		9,944	9,102		(792)
45533 Zone 26B		878			-		878
45534 Zone 16		580		4,360	3,518		1,422
45535 Zone 17A		2,799		10,645	14,587		(1,143)
45536 Zone 20A		(1,749)		2,570	2,857		(2,036)
45537 Zone 18		1,758		4,134	4,018		1,874
45538 Zone 10A		(296)		3,808	2,925		588
45539 Zone 15B		(412)		860	1,002		(555)
45540 Zone 17B		3,041		2,700	4,713		1,028
45541 Zone 21A		84,601		26,128	25,321		85,408
45542 Zone 26		(2,003)		6,394	6,375		(1,984)
45543 Zone 27		591		2,588	4,407		(1,228)
45544 Zone 28		6,762		1,160	6,111		1,811

Fund Balance Summary (Continued)

Fund	Description	2016 - 2017 Estimated Ending Fund Balance	Net Fund Transfers	2017 - 2018 Budgeted		2017 - 2018 Encumbrances	2017 - 2018 Estimated Ending Fund Balance
				Revenue	Expenses		
45545 Zone 26C		497					497
45546 Zone 26D		(546)					(546)
45547 Zone 27B		2,571					2,571
45548 Zone 28B		2,046					2,046
45549 Zone 29B		7,468					7,468
45550 Zone 29C		685					685
45551 Zone 29D		1,870					1,870
45552 Zone 29E		1,934					1,934
45553 Zone 31B		(23,295)					(23,295)
45554 Zone 32B		2,345					2,345
45555 Zone 34B		(10,871)					(10,871)
45556 Zone 34C		(10,476)					(10,476)
45557 Zone 36B		(3,223)					(3,223)
45558 Zone 36A		10,318					10,318
45559 Zone 43B		45,311					45,311
45560 Zone 43C		(3,531)					(3,531)
45561 Zone 43D		4,088					4,088
45562 Zone 43E		2,564					2,564
45567 Zone 29		(1,781)		11,372	16,857		(7,266)
45568 Zone 30		1,010		1,420	1,655		775
45569 Zone 23		(185)		322	275		(138)
45570 Zone 24		2,632		12,025	12,299		2,357
45571 Zone 25C		1,954		4,618	4,552		2,020
45572 Zones 31A		41,896		43,065	40,513		44,448
45573 Zones 32A		3,263		7,925	9,945		1,242
45574 Zone 33		2,918		4,870	5,886		1,902
45575 Zone 34		55,332		18,136	15,476		57,992
45576 Zone 35		3,272		-	2,455		817
45577 Zone 36C		(2,168)		8,195	12,248		(6,222)
45578 Zones 43A		133,394		32,071	81,970		83,495
45579 Zone 37		432		1,440	2,685		(813)
45580 Zone 39		1,945		1,670	3,589		26
45581 Zone 40		744		2,649	4,526		(1,134)
45582 Zone 41		17,387		-	3,565		13,822
45583 Zone 44		1,376		2,175	3,354		197
45584 Zone 45A		5,988		6,906	7,339		5,554
45585 Zone 46		4,882		6,679	9,268		2,293
45586 Zone 51		4,161		6,599	6,767		3,993
45587 Zone 50		488		1,030	1,743		(225)
45591 Zone 52		(1,192)		-	-		(1,192)
47700 Supplemental Law Enforcement		88,188		100,000	100,000		88,188
47800 Edward Bryne Grant		(152)		-	-		(152)
47900 DUI and Enforcement Awareness Grant		25,878		-	-		25,878
48000 Community Facilities Districts		174,434	(679,030)	454,000	15,164		(65,760)
48010 Community Facilities Districts 2006-1		119,199					119,199
48020 Community Facilities Districts 2008-1		(19,739)					(19,739)
48030 Community Facilities Districts 2012-1		20,426					20,426
48040 Community Facilities Districts 2013-1		9,715					9,715
48500 CFD Debt Fund		440,394		180,630	179,030		441,994
49100 Senior Citizen Trans/Day Care/Ctr		(49,735)	-	75,407	75,407		(49,735)
49600 Senior Citizen Nutrition		-					-
80200 Park Facilities Debt Services		259,498	194,257	-	194,257		259,498
40200 Successor Agency		1,907,377					1,907,377
Total NonMajor Special Revenue Funds		12,252,284	(980,838)	6,064,253	4,689,739	-	12,645,960
Total Special Revenue Funds		32,065,144	(3,568,350)	12,786,099	9,158,368		32,124,526

Fund Balance Summary (Continued)

Fund	Description	2016 - 2017 Estimated Ending Fund Balance	Net Fund Transfers	2017 - 2018 Budgeted		2017 - 2018 Encumbrances	2017 - 2018 Estimated Ending Fund Balance
				Revenue	Expenses		
21228 Dial-A-Ride		17,278	(30,670)	825,133	916,809		(105,067)
21229 Fixed Route		(23,661)	(30,670)	2,895,847	2,852,603		(11,087)
	Local Transit Fund	(6,383)	(61,339)	3,720,980	3,769,412	-	(116,154)
20300 Water Fund - Working Capital		11,084,541	(26,652)	10,882,508	10,559,263		11,381,134
20301 Water Rate Stabilization Fund - Working Capital		-	-	-	-		-
20400 Sewer Fund - Working Capital		5,457,768	193,620	8,864,902	13,669,265		847,026
20401 Sewer Rate Stabilization Fund - Working Capital		190,000	-	-	-		190,000
20600 Golf Course Fund - Working Capital		58,951	247,083	110,000	357,083		58,951
20500 Airport Operations Fund		389,464	(3,294)	1,124,745	1,183,194		327,722
21500 Airport Development Fund		129,787					129,787
27500 REDIP Debt Fund		11,187					11,187
	Airport Fund	530,438	(3,294)	1,124,745	1,183,194	-	468,696
47300 Waste Recycling		116,413	72,471	156,611	233,738		111,757
47400 Hazardous Waste Disposal		42,166	2,676	-	2,676		42,166
47600 Solid Waste Disposal		3,205,369	(648,669)	5,658,829	5,309,519		2,906,010
	Solid Waste Fund	3,363,948	(573,522)	5,815,440	5,545,934	-	3,059,933
45000 Drainage Operations Fund - Working Capital		370,397	(54,779)	843,250	714,928		443,941
	Enterprise Funds - Working Capital	21,049,662	(278,881)	31,361,825	35,799,079	-	16,333,527
30700 Equipment Fund		1,001,465	57,000	2,019,299	2,167,006		910,758
40500 Facilities Maintenance Fund		253,965	605,530	977,007	1,582,538		253,965
40700 Computer Operations Fund		(157,570)	(9,225)	1,145,471	1,253,369		(274,693)
	Internal Service Funds	1,097,860	653,305	4,141,777	5,002,913	-	890,030
76000 Payroll Tax/Withholding Trust		-	-	-	-		-
76100 General Trust Fund		-	-	-	-		-
	Agency Funds	-	-	-	-	-	-
	Total Fund Balance	44,467,437	782,701	41,629,457	43,655,308		43,224,287
	Total Working Capital	22,147,522	374,424	35,503,602	40,801,991		17,223,557
	Grand Total Fund Balance and Working Capital	66,614,959	1,157,125	77,133,059	84,457,300		60,447,844

General Fund Budget Overview

As can be seen in the General Fund Summary of Revenues and Expenditures on the following pages, the overall projected FY 17/18 General Fund revenues of \$37.6 million are \$5.4 million or 16.6% higher than the revenues in the FY 16/17 Adopted Budget. This increase in revenue is due in large part to \$3.6 million of projected Measure K revenues. The proposed expenditures reflect an increase of \$5.5 million or 16.2% from \$33.8 million in FY 16/17 to \$39.3 million in FY 17/18. That brings the projected deficit up from \$1.4 million in the 16/17 Adopted Budget to \$1.7 million in the 17/18 Budget. However, \$393,446 of the projected expenditures are one-time capital outlay costs, which are not operational in nature, which leaves a \$1.3 million structural, or operational, deficit. To balance the budget in FY 17/18, Council has directed staff to draw down \$400,000 of the estimated FY 16/17 Measure K revenues. Another \$911,000 of cost-saving measures or revenue enhancement measures will be identified and implemented during the FY 17/18. Included in those measures will be a soft hiring freeze and limits on travel expenses. Staff and Council will work together to determine the best way to capture the additional \$911,000 of savings.

Summary of General Fund Revenues

Description	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Budget	16/17 Estimate	17/18 Proposed
Sales and Use Tax	7,149,903	7,716,000	8,175,967	7,750,000	7,900,000	7,763,350
Property Tax	7,308,270	7,409,000	8,342,966	8,617,470	9,003,653	9,184,000
Franchise Tax	591,116	592,000	678,438	685,000	687,614	695,000
Transient Occupancy Tax	646,608	640,000	735,885	645,000	760,000	780,000
Interest Income	602,768	261,377	398,399	400,000	400,000	400,000
Business License Tax	392,946	420,000	416,806	420,000	420,000	550,000
CFD Assessments	-	10,247	551,512	810,247	510,247	510,247
Other Fees, Rentals and Transfers	594,713	211,586	115,181	331,740	364,141	363,090
Charges for Services	1,068,155	1,468,188	1,635,483	1,616,600	1,783,836	1,815,590
Other Taxes and Fines	545,971	515,034	399,955	1,093,220	834,461	824,290
Grant Revenue	870,868	490,161	504,868	528,817	604,947	443,081
Contract Revenue	232,243	249,332	236,877	378,978	362,047	385,627
Interfund Charges	2,977,291	3,052,713	3,251,681	3,604,821	3,665,413	3,782,083
Transfers In from other funds	3,897,121	3,675,802	4,329,212	3,899,575	3,406,756	4,319,975
Refunds, Reimbursements & Miscellaneous	324,349	175,761	544,349	379,812	231,876	237,795
Total Revenues - General Fund 10200	27,202,322	26,887,201	30,317,579	31,161,280	30,934,991	32,054,128
Measure K Sales Tax	-	-	-	-	800,000	3,645,000
TOTAL REVENUE	-	-	-	-	800,000	3,645,000
Public Improvements	1,495,416	1,071,590	-	622,906	-	1,088,749
Public Services	252,752	120,142	60,806	134,633	134,633	118,503
Administrative Costs	249,225	178,858	39,492	166,970	166,970	150,273
Total Revenues - CDBG Fund 10221	1,997,393	1,370,590	100,298	924,509	301,603	1,357,525
Fee Revenues	58,749	65,113	65,099	-	-	-
Other Taxes and Fines	478,932	511,630	612,971	-	-	-
Foreclosure Revenue	45,892	60,481	52,401	-	-	-
Grant Revenue	87,607	9,196	82,107	-	-	-
Refunds, Reimbursements and Miscellaneous	36,617	115,777	18,290	-	-	-
Interfund Charges	-	-	400,000	-	-	-
Transfers In	627,012	400,000	-	-	-	-
Total Code Enforcement Funds 10800/10865	1,334,809	1,162,197	1,230,868	-	-	-
Liability and Worker's Comp Prem Refunds	193,440	105,875	-	45,000	22,734	15,000
Miscellaneous and Interest Income	40,225	6,619	44,478	-	-	-
Transfers In	8,602	865,000	1,499,999	128,000	128,000	540,000
Total Insurance Reserve Fund 10900	242,267	977,494	1,544,477	173,000	150,734	555,000
Total General Fund Revenues	30,776,791	30,397,483	33,193,222	32,258,789	32,187,328	37,611,653

Fund 1020 makes up the largest portion of the General Fund, with \$32.0 million or 85% of the \$37.6 million total General Fund expenditures budget. Also included in the General Fund are the Community Development Block Grant (CDBG) Fund (1021) and the Insurance Reserve Fund (10900). The Code Enforcement Fund (formerly Fund 10800) was incorporated into Fund 1020 with the City's conversion to its new accounting software program, Tyler Munis. Expenditures and revenues for all of those funds, along with the total General Fund figures, are shown below and on the following page.

Major Revenue Sources

Sales Tax

Sales Tax is one of the City of Madera's largest sources of revenue for the General Fund, projected to bring in \$7.76 million or 20.6% (excluding Measure K) of the total General Fund revenue in FY 17/18, which is only 0.2% more than the 16/17 Sales Tax revenue budget. The City of Madera utilizes Muni Services to monitor and project its sales tax revenue. Our projections for FY 17/18 are based on the "most likely" projections that Muni Services has made for 17/18 and include a 3% contribution to Madera County, per the recent tax-sharing agreement between the City and County of Madera. An additional \$50,000 of Sales Tax will be given to the County to support the Madera County Library. The sales tax rate in Madera County is 8.25%, of which 1.5% is the City's share, including 0.5% for Measure K and before the County takes their 3% plus \$50,000. During FY 16/17, the residents of the City of Madera approved Measure K, which is a 0.5% Sales Tax and is to be used for public safety enhancements and is recorded in a separate fund within the General Fund. The projected Measure K Sales Tax revenues for FY 17/18 amount to \$3,645,000, which is budgeted for use between the Police and Fire Departments, along with \$400,000 of FY 16/17 Measure K revenues, as discussed above. Combined, the City's projected Sales Tax and Measure K Sales Tax amount to \$11.4 million or 30.3% of the City's General Fund revenues during FY 17/18.

Property Tax

Projected at approximately \$9.2 million or 24.4% of total General Fund revenue for FY 17/18. That represents a 6.6% increase over the 16/17 Property Tax revenue budget of \$8.6 million. The projections for Property Tax in 17/18 are not thought to be as conservative as they have been in past years. Included in projected Property Tax is \$5.4 million of Property Tax in Lieu of Vehicle License Fees (VLF in Lieu). VLF in Lieu represents about 59% of total Property Tax and 14.4% of total General Fund Revenue. Current Secured Property Tax, which is the second largest portion of total Property Tax, is projected to increase by 7.3% over the 16/17 Budget and 1.4% over the estimated Current Secured Property Tax receipts for FY 16/17. This estimated increase is based on information provided by Madera County and a trending of current and past receipts from the County.

Administrative Overhead Charges

The City of Madera allocates Administrative Overhead Charges for General Fund departments that serve the other City funds. For the FY 16/17 Budget, the City purchased and utilized the services of Cost Tree, a web-based cost allocation plan software program with consultant services included. This program uses a double step-down

method that captured more recoverable costs. Cost Tree used the same basis of allocation that the City used in its previously-used Excel spreadsheets, but was able to identify additional costs that were not being captured in the past. The total Administrative Overhead Charges for FY 17/18 amount to \$1.7 million, which is consistent with FY 16/17. The eight General Fund departments that receive Administrative Overhead Charges are: City Council, City Clerk, City Administrator, City Attorney, Finance, Human Resources, Central Administration, and Purchasing. This \$1.7 million of charges represents 4.6% of the City's total General Fund revenue for FY 17/18, which is down from 5.9% in FY 16/17 due primarily to projected revenue increases for Measure K.

Transient Occupancy Tax (TOT)

The City of Madera currently collects Transient Occupancy Tax (TOT) from eight hotel/motels plus four inns with a total of 327 rooms. The City imposes a Transient Occupancy Tax of 9% on room rates for stays of 30 days or less. The tax was last raised in 1986, from 7% to 9%. The projected TOT revenue for FY 17/18 is \$780,000, which represents 20.9% of total General Fund revenue compared to the conservative projection that was included in the TOT budget for FY 16/17.

Transfer-In to Finance Utility Billing

The Utility Billing Division of the Finance Department is no longer accounted for as part of the City's General Fund. All of the expenditures related to this division are charged directly to the enterprise funds which it serves – Water, Wastewater and Solid Waste with a ratio of 50%, 25% and 25% respectively.

Transfer-In from Gas Tax

The Public Works Department of the City of Madera transfers in funds from Gas Tax to cover costs related to street maintenance. The projected transfer in for FY 17/18 is \$1.0 million, which represents 2.7% of total General Fund revenues and is down from the 16/17 budget of \$1.2 million.

Transfer-In from Measure T

Public Works also transfers in funds from Measure T to cover certain costs related to street maintenance. The projected Transfer-In from Measure T for FY 17/18 is \$1.6 million, which represents 4.2% of total General Fund revenues and nearly double the budgeted transfer of \$843,422 in FY 16/17.

Interfund Charges - Project Management

The Engineering Department of the City of Madera charges other departments for personnel costs related to the management of certain capital projects. The projected Interfund Charges – Project Management for FY 17/18 is \$780,000, which represents 2.1% of total General Fund revenue.

CDBG Entitlement

The City of Madera is a participant in the Community Development Block Grant (CDBG) program and receives an annual CDBG Entitlement for approved expenditures within that program. The projected CDBG Entitlement for FY 17/18 is about \$1.4 million, which represents 3.6% of the City's General Fund revenue.

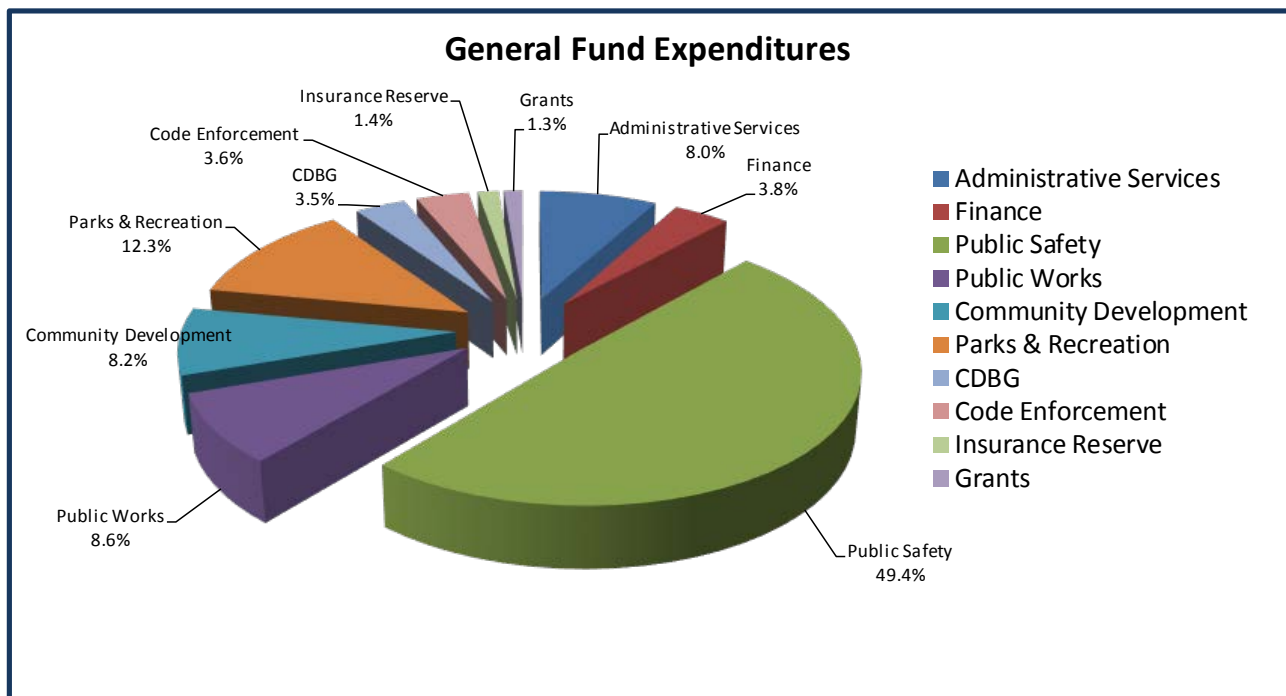
Transfer-In – Insurance Reserve Fund

The City of Madera is a member of the Central San Joaquin Valley Risk Management Authority, which is a self-insurance pool made up of 54 cities throughout Central California. In order to cover higher than anticipated losses related to Liability and Workers Compensation claims from past years, \$540,000 is being transferred in to the Insurance Reserve Fund in FY 17/18. The Insurance Reserve Fund is a component of the City's General Fund, and much of the transfer-in will come from other components of the General Fund. However, this transfer-in is considered to be General Fund revenue and makes up 1.4% of total General Fund revenue in FY 17/18.

In total, the major sources of revenue mentioned above, including Measure K Sales Tax, make up about 75.5% of the City's General Fund revenue for FY 17/18.

General Fund Expenses

	S&B		M&O		SUBTOTAL		CAP OUTLAY		TOTAL	
Administrative Services	1,716,440	55%	1,400,468	45%	3,116,908	100%	15,000	0%	3,131,908	8.0%
Finance	690,274	46%	270,832	18%	961,106	64%	545,744	36%	1,506,851	3.8%
Public Safety	11,844,095	61%	5,673,082	29%	17,517,177	90%	1,901,133	10%	19,418,310	49.4%
Public Works	1,166,921	35%	1,448,249	43%	2,615,170	78%	747,304	22%	3,362,474	8.6%
Community Development	2,466,857	76%	765,020	24%	3,231,877	100%	0	0%	3,231,877	8.2%
Parks & Recreation	3,213,094	66%	1,621,802	33%	4,834,896	100%	13,000	0%	4,847,896	12.3%
CDBG	0	0%	268,776	20%	268,776	20%	1,088,749	80%	1,357,525	3.5%
Code Enforcement	1,079,071	77%	324,112	23%	1,403,183	100%	0	0%	1,403,183	3.6%
Insurance Reserve	0	0%	555,000	100%	555,000	100%	0	0%	555,000	1.4%
Grants	467,710	93%	33,458	7%	501,168	100%	0	0%	501,168	1.3%
Total GF Expenses	22,644,463	58%	12,360,798	31%	35,005,261	89%	4,310,930	11%	39,316,191	100.0%



The chart above shows the breakdown of costs by type of service, with the City Council, City Administrator, City Clerk and City Attorney departments grouped together under Administrative Services and with Police and Fire grouped together under Public Safety.

Summary of General Fund Expenditures

	FY 2017 Budget	FY 2017 Estimate	FY 2018 Proposed	Salaries and Benefits	Maintenance and Operations	Total Operations	Debt & Capital Outlay	Total 16/17 Budget	Total 16/17 Est.	Total 17/18 Budget
Description	Revenue	Revenue	Revenue	17/18 Budget	17/18 Budget	17/18 Budget	17/18 Budget	16/17 Budget	16/17 Est.	17/18 Budget
GENERAL FUND: 1020										
City Council				117,393	35,878	153,271	0	172,749	131,473	153,271
City Adm				376,708	40,020	416,728	15,000	391,133	402,976	431,728
City Clerk				287,064	42,259	329,323	0	406,839	386,177	329,323
Finance				537,298	238,813	776,111	545,744	905,730	1,127,753	1,321,855
Attorney				436,509	39,113	475,622	0	468,122	462,897	475,622
HR				498,766	59,161	557,927	0	537,832	520,257	557,927
Central Adm				0	1,184,038	1,184,038	0	1,257,345	1,262,345	1,184,038
Finance UB				0	0	0	0	0	0	0
Purchasing				152,976	32,019	184,995	0	212,188	196,983	184,995
Police Svs-AB109				61,803	0	61,803	0	92,000	92,000	61,803
Police Svs-CCP				145,233	0	145,233	0	127,716	144,223	145,233
School Policing				256,952	0	256,952	0	252,564	256,273	256,952
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
Police Adm				9,418,653	1,653,629	11,072,282	0	11,104,730	10,876,883	11,072,282
Police Cops Program				93,941	0	93,941	0	225,363	261,299	93,941
Fire				0	3,217,372	3,217,372	151,133	3,563,618	3,806,068	3,368,505
PW Streets				959,596	1,365,315	2,324,912	747,304	2,457,812	2,216,461	3,072,216
Street Cleaning				0	0	0	0	0	0	0
Comm Promotion				0	228,830	228,830	0	226,330	322,192	228,830
Nuisance Abatement				146,341	97,570	243,911	0	333,827	258,026	243,911
Planning				466,153	67,077	533,230	0	557,392	471,905	533,230
Building				579,888	272,397	852,285	0	868,689	830,728	852,285
Engineering				1,420,816	196,715	1,617,532	0	1,606,106	1,500,282	1,617,532
Graffiti Abatement				207,325	82,934	290,259	0	297,323	267,811	290,259
PCS - LMD's				270,524	8,200	278,724	0	256,793	243,962	278,724
PCS - Parks & Rec				1,083,017	589,066	1,672,083	13,000	1,589,119	1,608,373	1,685,083
PCS - Recreation				474,807	97,642	572,449	0	561,096	548,259	572,449
PCS - P&R Adm				507,582	171,453	679,035	0	669,985	687,411	679,035
PCS - Leisure Programs				130,855	51,000	181,855	0	169,442	211,758	181,855
PCS - Sports Program				134,309	16,850	151,159	0	160,342	159,621	151,159
PCS - Swimming Pool				101,359	52,169	153,529	0	156,388	154,163	153,529
PCS - Centers				177,987	420,581	598,568	0	522,263	544,716	598,568
PCS - Median Landscape				0	119,100	119,100	0	176,640	119,100	119,100
PCS - Youth Center				0	0	0	0	0	0	0
PCS - Senior Operations				211,387	54,579	265,967	0	259,195	260,255	265,967
PCS - Senior Therapeutic				121,266	41,162	162,428	0	153,030	150,031	162,428
Grants				467,710	33,458	501,168	0	458,721	384,140	501,168
SUBTOTAL FUND 1020	(30,206,443)	(30,481,942)	(31,358,818)	19,972,895	10,508,400	30,481,295	1,472,181	31,324,837	30,972,574	31,953,476
							(Surplus)/Deficit \$	1,118,394	\$ 490,632	\$ 594,658
CODE ENFORCEMENT FUND: 1020										
Code Enforcement	(1,036,195)	(768,795)	(635,080)	1,063,301	279,616	1,342,916	0	1,312,415	1,243,895	1,342,916
LEA Tire Grant	(18,338)	(18,338)	0	0	0	0	0	18,960	9,177	0
Tire Clean-up	0	0	0	0	0	0	0	0	0	0
Tire Amnesty Grant	(39,649)	(39,649)	(60,230)	15,771	44,496	60,267	0	40,362	39,664	60,267
TOTAL CODE ENFORCEMENT	(1,094,182)	(826,782)	(695,310)	1,079,071	324,112	1,403,183	0	1,371,737	1,292,736	1,403,183
							(Surplus)/Deficit \$	277,555	\$ 465,954	\$ 707,873
TOTAL FUND 1020										
	(31,300,625)	(31,308,724)	(32,054,128)	21,051,966	10,832,512	31,884,478	1,472,181	32,696,574	32,265,310	33,356,659
							(Surplus)/Deficit \$	1,395,949	\$ 956,586	\$ 1,302,531

Summary of General Fund Expenditures (continued)

Description	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
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
CDBG-Public Services	(134,633)	(134,633)	(118,503)	0	118,503	118,503	0	134,633	134,633	118,503
CDBG-Adm Costs	(166,970)	(166,970)	(150,273)	0	150,273	150,273	0	166,970	164,020	150,273
TOTAL FUND 10221	(924,509)	(392,476)	(1,357,525)	0	268,776	268,776	1,088,749	924,509	389,526	1,357,525
								(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
TOTAL FUND 10900	(173,000)	(150,734)	(555,000)	0	555,000	555,000	0	205,000	100,000	555,000
								(Surplus)/Deficit \$	32,000	\$ (50,734)
TOTAL OTHER FUNDS	(1,097,509)	(543,210)	(1,912,525)	0	823,776	2,226,959	1,088,749	1,129,509	489,526	1,912,525
								(Surplus)/Deficit \$	32,000	\$ (53,684)
MEASURE K FUND: 1025										
Measure K Police				1,592,497	498,500	2,090,997	0	0	0	2,090,997
Measure K Fire				0	206,010	206,010	1,750,000	0	0	1,956,010
TOTAL FUND 1025	0	(800,000)	(3,645,000)	1,592,497	704,510	2,297,007	1,750,000	0	0	4,047,007
									\$ (800,000)	402,007
GRAND TOTAL	(32,398,134)	(32,651,934)	(37,611,653)	22,644,463	12,360,798	36,408,443	4,310,930	33,826,083	32,754,835	39,316,191
								(Surplus)/Deficit \$	1,427,949	\$ 102,902
								(Surplus)/Deficit	\$ 102,902	\$ 1,704,538
								Add Back One-Time Expenses	(680,274)	(393,446)
								(Estimated Surplus)/Projected Structural Deficit	\$ (577,372)	\$ 1,311,092
								Draw-Down of 16/17 Measure K Revenues		(400,000)
										\$ 911,092
								Cost-Savings Measures to be Identified and Captured in FY 17/18		(911,092)
								Projected Deficit/(Surplus)		\$ (0)

The summary above estimates a \$102,902 deficit for FY 16/17 and includes \$800,000 of anticipated Measure K Sales Tax revenue for which expenditures were not budgeted. Absent the Measure K revenue, the City of Madera General Fund would realize an estimated \$902,902 deficit. Backing out the non-operational capital outlay expenditures leaves a structural surplus of \$577,372, including the \$800,000 of Measure K revenue, or a \$222,628 structural deficit without the Measure K revenue.

For FY 17/18, the City of Madera is projecting a \$1.7 million deficit, with \$393,446 of one-time capital outlay expenditures, which leaves a \$1.3 million structural deficit for the City to deal with. Council has approved the use of \$400,000 of FY 16/17 revenue to fund public safety expenditures, which includes \$1.75 million to be set aside for the future design, purchase and construction of a new fire station.

General Fund Five-Year Forecast

Description	FY 2018 Proposed	FY 2019 Forecast	FY 2020 Forecast	FY 2021 Forecast	FY 2022 Forecast	FY 2023 Forecast
Sales Tax	7,763,350	8,073,884	8,396,839	8,732,713	9,082,021	9,445,302
Property Tax	9,184,000	9,459,520	9,743,306	10,035,605	10,336,673	10,646,773
Administrative Overhead Charges	1,377,438	1,391,666	1,419,499	1,447,889	1,476,847	1,506,384
Transient Occupancy Tax	780,000	795,600	811,512	827,742	844,297	861,183
Transfers In	5,001,965	4,889,394	4,923,963	5,019,832	5,055,797	5,154,303
Interfund Charges	817,500	835,350	852,027	869,038	886,388	904,086
Other General Fund Revenues	12,687,400	12,520,834	12,744,219	12,879,882	13,112,291	13,351,845
Total General Fund Revenues	37,611,653	37,966,248	38,891,364	39,812,700	40,794,314	41,869,876
		0.9%	2.4%	2.4%	2.5%	2.6%
Less Total General Fund Expenditures	(39,316,191)	(40,024,336)	(41,166,823)	(42,632,159)	(44,070,802)	(45,770,218)
		1.8%	2.9%	3.6%	3.4%	3.9%
Excess/(Deficit) General Fund Revenues	(1,704,538)	(2,058,088)	(2,275,458)	(2,819,459)	(3,276,488)	(3,900,342)
Less One-Time Capital Outlay Costs	393,446	401,315	409,341	417,528	425,879	434,396
Less Further Cost-Saving Measures of 5% in Future Years	911,092	2,001,217	2,058,341	2,131,608	2,203,540	2,288,511
Structural (Deficit)/Surplus after Further Cost-Savings	(400,000)	344,444	192,224	(270,323)	(647,069)	(1,177,435)

The Five-Year Forecast, above, is based on our best estimates for Fiscal Years 2018 through 2023. The forecast figures for Fiscal Years 2018 through 2023 utilize Sales Tax estimates that were provided by an outside financial consulting firm. Property Tax is projected to increase by 6.6% in 2018, based on information provided by the County of Madera. A 3% rate of increase is projected for Property Tax in Fiscal Years 2019 through 2023, which we consider to be a conservative estimate. We assume a 2% annual increase in overall General Fund expenditures for Fiscal Years 2019 through 2023 plus estimated increases in CalPERS contribution costs as projected below, based on information that was provided by CalPERS:

• Projected CalPERS Contributions - General Fund

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Projected Contribution	3,888,655	4,163,451	4,505,174	5,147,474	5,733,855	6,522,047
Year-to-Year \$ Change		274,796	341,722	642,301	586,381	818,192
Cumulative \$ Change		274,796	616,519	1,258,819	1,845,200	2,663,392
Year-to-Year % Change		7.1%	8.2%	14.3%	11.4%	14.3%
Cumulative % Change		7.1%	15.9%	32.4%	47.5%	68.5%

Enterprise Funds Budget Overview

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 that fund it, Enterprise Funds have the ability to increase their User Fees to meet our 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.

Major Enterprise Funds - The City's Major Enterprise Funds are: Water, Sewer, Solid Waste and Storm Drainage. As can be seen in the Enterprise Funds Summaries on the following pages, these four Enterprise Funds combined are projecting total expenses of \$31.6 million or 85.5% of total Enterprise Fund expenditures in FY 17/18. With projected revenues of \$26.7 million, the Major Enterprise Funds are projecting a \$4.9 million deficit in FY 17/18. That \$4.9 million deficit represents 15.6% of the total projected expenditures in the Major Enterprise Funds. The deficit is primarily because of \$8.2 million in Capital Outlay expenditures in FY 2017-2018. Excluding Capital Outlay; the Major Enterprise Funds are doing very well.

The Water and Sewer Budget requests for FY 17/18 reflect additional costs which are driven in part by increasing State mandates for monitoring and water conservation. They also reflect an effort 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 five (5) new positions, one of which is part-time, being requested this year to increase preventative maintenance operations. There are \$8.1 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 by 5.9% over the 16/17 budgeted amount, primarily to the addition of new staff. With Capital Outlay included, the projected increase is 57.4%.

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 FY 15/16 there were a fair amount of capital projects related to refurbishing 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 FY 16/17 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 FY 17/18, 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. The Water Fund is projecting a surplus of \$297,000 for FY 17/18.

Solid Waste and Drainage Funds - Solid Waste is currently projecting a \$684,000 deficit for FY 17/18, and is expected to finish off the current FY (16/17) with a deficit of approximately \$256,000. Drainage is projecting a \$74,000 surplus for FY 17/18 after a \$170,000 transfer in from the Water Fund.

Non-Major Enterprise Funds - The Non-Major Enterprise Funds project a deficit of \$172,000 overall, due to the Airport and Transit Funds' capital improvements. The Golf Course Fund is balanced, after a transfer in from the General Fund of \$247,083 to help with the debt service on the bonds.

Enterprise Funds Summary

	17/18	S&B	M&O	Subtotal	Cap. Outlay	16/17	17/18
	Budget	17/18	17/18	17/18	17/18	Budget	Budget
Description	Revenue	Budget	Budget	Operations	Budget	Expense	Expense
FUND: 20400 - Sewer							
Sewer Utility - Fin. Dept.	0	0	0	0	0	0	0
Finance Utililty Billing - Sewer	0	275,019	103,986	379,004	1,250	328,016	380,254
Sewer Utility - Mtn./Ops.	0	927,286	712,190	1,639,476	0	1,729,046	1,639,476
Sewer Utility - W.W.T.P.	0	1,310,513	2,387,640	3,698,153	0	3,205,700	3,698,153
Sewer Utility- Cap. Outlay	0	0	0	0	5,392,500	834,000	5,392,500
W.W.T.P. Bond Administration	(226,000)	0	2,558,882	2,558,882	0	2,588,908	2,558,882
Undesignated	(8,832,522)	0	0	0	0	0	0
TOTAL FUND 20400	(9,058,522)	2,512,817	5,762,697	8,275,515	5,393,750	8,685,670	13,669,265
						531,435	4,610,743
FUND: 20401 - Sewer Rate Stabilization							
Undesignated	0	0	0	0	0	0	0
TOTAL FUND 20401	-	-	-	0	0	-	-
						0	0
FUND: 47300 - 47600- Solid Waste							
Beverage Container Recycling	(16,500)	0	16,500	16,500	0	16,500	16,500
Used Oil Recycling	(17,928)	0	17,928	17,928	0	17,928	17,928
Solid Waste Recycling	(72,471)	0	72,471	72,471	0	64,720	72,471
Hazardous Waste Disposal Activity	(2,676)	0	2,676	2,676	0	2,676	2,676
Finance Utililty Billing - Solid Waste	0	275,019	103,986	379,004	1,250	328,016	380,254
Municipal Disposal Activities	(5,254,805)	325,865	4,833,370	5,159,235	150,000	5,078,549	5,309,235
Tire Clean up	(122,183)	97,439	29,400	126,839	0	121,731	126,839
Street Cleaning	(404,024)	412,745	236,208	648,953	0	435,827	648,953
TOTAL FUND 47300	(5,890,587)	1,111,068	5,312,539	6,423,607	151,250	6,065,948	6,574,857
						216,741	684,270
FUND: 20300 - Water							
Water Utility - Billing/Collections	0	0	0	0	0	0	0
Finance Utililty Billing - Water	0	550,038	207,971	758,009	2,500	656,033	760,509
Water Utility - Maint./Ops.	0	1,349,282	3,162,854	4,512,136	16,600	4,564,483	4,528,736
Water Utility - Capital Outlay	0	0	0	0	2,603,000	3,172,000	2,603,000
Water Utility - Quality Control	0	777,978	970,729	1,748,707	0	1,900,356	1,748,707
Water Debt Services - Rev. Bonds	(8,000)	0	944,963	944,963	0	948,053	944,963
Undesignated	(10,874,508)	0	0	0	0	0	0
TOTAL FUND 20300	(10,882,508)	2,677,298	5,286,517	7,963,815	2,622,100	11,240,925	10,585,915
						2,130,425	(296,593)
FUND: 20301 - Water Rate Stabilization							
Undesignated	0	0	0	0	0	0	0
TOTAL FUND 20301	0	0	0	0	0	0	0
						0	0
FUND: 45000 - Drainage							
Drainage System Capital Outlay	0	0	0	0	0	0	0
Drainage System - Operations	0	0	102,269	102,269	0	140,117	102,269
Drainage System - Flood Control	0	424,908	242,530	667,437	0	624,651	667,437
Undesignated	(843,250)	0	0	0	0	0	0
TOTAL FUND 40500	(843,250)	424,908	344,799	769,707	0	764,768	769,707
						(58,732)	(73,543)
TOTAL MAJOR ENTERPRISE FUNDS	(26,674,867)	6,726,091	16,706,552	23,432,643	8,167,100	26,757,312	31,599,743
						2,819,870	4,924,876

Enterprise Funds Summary (continued)

Description	17/18	S&B	M&O	Subtotal	Cap. Outlay	16/17	17/18
	Budget	17/18	17/18	17/18	17/18	Budget	Budget
	Revenue	Budget	Budget	Operations	Budget	Expense	Expense
FUND: 20500 - Airport							
Municipal Airport Operations	(628,620)	214,939	446,548	661,487	0	620,004	661,487
Airport - Capital Projects	(496,125)	0	0	0	525,000	1,500,000	525,000
TOTAL FUND 20500	(1,124,745)	214,939	446,548	661,487	525,000	2,120,004	1,186,487
						48,784	61,742
FUND: 20600 - Golf Course							
PCS - Golf Operations	(357,083)	0	357,083	357,083	0	316,583	357,083
TOTAL FUND 20600	(357,083)	0	357,083	357,083	0	316,583	357,083
						0	0
FUND: 21228 - Dial-A-Ride							
Transportation - Dial-a-Ride	(825,133)	151,501	794,172	945,673	1,806	929,143	947,479
Dial-a-Ride - Capital Outlay	0	0	0	0	0	250,000	0
ARRA-Transit Buses	0	0	0	0	0	0	0
TOTAL FUND 21228	(825,133)	151,501	794,172	945,673	1,806	1,179,143	947,479
						227,729	122,346
FUND: 21229 - Fixed Route							
Transportation - Fixed Route	(1,132,847)	151,501	966,966	1,118,467	1,806	1,050,453	1,120,273
MAX - Capital Outlay	(1,763,000)	0	0	0	1,763,000	300,000	1,763,000
TOTAL FUND 21229	(2,895,847)	151,501	966,966	1,118,467	1,764,806	1,350,453	2,883,273
						(261,466)	(12,574)
TOTAL NON-MAJOR ENTERPRISE FUNDS	(5,202,808)	517,941	2,564,768	3,082,710	2,291,612	4,966,183	5,374,322
						15,047	171,514
TOTAL ENTERPRISE FUNDS	(31,877,675)	7,244,033	19,271,320	26,515,353	10,458,712	31,723,495	36,974,065
						2,834,917	5,096,390

Enterprise Funds Revenue Summary

	13/14	14/15	15/16	16/17	16/17	17/18
Description	Actual Revenue	Actual Revenue	Actual Revenue	Budget Revenue	Estimated Revenue	Budget Revenue
FUND: 20400 - Sewer						
Sewer Utility - Fin. Dept.				0	0	0
Finance Utility Billing - Sewer				0	0	0
Sewer Utility - Mtn./Ops.	(76,339)	(30,092)	(61,200)	0	0	0
Sewer Utility - W.W.T.P.	0	0	0	0	0	0
Sewer Utility- Cap. Outlay	0	0	0	0	0	0
W.W.T.P. Bond Administration	0	(550,002)	(225,449)	(226,000)	(226,000)	(226,000)
Undesignated	(6,205,274)	(7,096,662)	(7,474,276)	(7,928,235)	(8,296,549)	(8,832,522)
TOTAL FUND 20400	(6,281,613)	(7,676,756)	(7,760,925)	(8,154,235)	(8,522,549)	(9,058,522)

FUND: 20401 - Sewer Rate Stabilization

Undesignated	-	(700,000)	0	0	0	0
TOTAL FUND 20401	-	(700,000)	-	-	-	-

FUND: 47300 - 47600- Solid Waste

Beverage Container Recycling	(15,715)	(59,992)	(37,562)	(16,500)	(16,500)	(16,500)
Used Oil Recycling	(18,576)	(15,665)	(13,203)	(17,928)	(17,928)	(17,928)
Solid Waste Recycling	(61,000)	(46,194)	(54,919)	(64,720)	(64,720)	(72,471)
Hazardous Waste Disposal Activity	(9,000)	(2,581)	(2,582)	(2,676)	(2,676)	(2,676)
Finance Utility Billing - Solid Waste				0		0
Municipal Disposal Activities	(5,125,937)	(5,273,736)	(5,270,184)	(5,220,000)	(5,260,896)	(5,254,805)
Tire Clean up	0	(81,394)	(120,183)	(122,183)	(149,499)	(122,183)
Street Cleaning	(392,736)	(395,832)	(397,107)	(405,200)	(419,912)	(404,024)
TOTAL FUND 47300	(5,622,964)	(5,875,394)	(5,895,740)	(5,849,207)	(5,932,131)	(5,890,587)

FUND: 20300 - Water

Water Utility - Billing/Collections	0	0	0	0	0	0
Finance Utility Billing - Water	0	0	0	0	0	0
Water Utility - Maint./Ops.	0	0	0	0	0	0
Water Utility - Capital Outlay	0	0	0	0	0	0
Water Utility - Quality Control	0	0	0	0	0	0
Water Debt Services - Rev. Bonds	(4,957)	(8,521)	(11,367)	(3,000)	(3,000)	(8,000)
Undesignated	(5,756,512)	(5,712,410)	(7,417,952)	(9,107,500)	(9,534,241)	(10,874,508)
TOTAL FUND 20300	(5,761,469)	(5,720,931)	(7,429,319)	(9,110,500)	(9,537,241)	(10,882,508)

FUND: 20301 - Water Rate Stabilization

Undesignated	0	0	0	0	0	0
TOTAL FUND 20301	0	0	0	0	0	0

FUND: 45000 - Drainage

Drainage System Capital Outlay	(138,465)	(31,632)	(288,172)	0	0	0
Drainage System - Operations	0	0	0	0	0	0
Drainage System - Flood Control	0	0	0	0	0	0
Undesignated	(654,870)	(658,859)	(670,876)	(823,500)	(843,387)	(843,250)
TOTAL FUND 40500	(793,335)	(690,491)	(959,048)	(823,500)	(843,387)	(843,250)

TOTAL MAJOR ENTERPRISE FUNDS	(18,459,381)	(20,663,571)	(22,045,032)	(23,937,442)	(24,835,307)	(26,674,867)
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Enterprise Funds Revenue Summary (Continued)

Description	13/14 Actual Revenue	14/15 Actual Revenue	15/16 Actual Revenue	16/17 Budget Revenue	16/17 Estimated Revenue	17/18 Budget Revenue
FUND: 20500 - Airport						
Municipal Airport Operations	(549,197)	(651,463)	(621,284)	(646,220)	(630,587)	(628,620)
Airport - Capital Projects	(854,426)	(96,164)	(13,499)	(1,425,000)	(1,425,000)	(496,125)
TOTAL FUND 20500	(1,403,623)	(747,627)	(634,783)	(2,071,220)	(2,055,587)	(1,124,745)
FUND: 20600 - Golf Course						
PCS - Golf Operations	(359,494)	(304,645)	(288,124)	(316,583)	(296,583)	(357,083)
TOTAL FUND 20600	(359,494)	(304,645)	(288,124)	(316,583)	(296,583)	(357,083)
FUND: 21228 - Dial-A-Ride						
Transportation - Dial-a-Ride	(770,932)	(871,227)	(872,231)	(701,414)	(841,257)	(825,133)
Dial-a-Ride - Capital Outlay	0	0	0	(250,000)	0	0
ARRA-Transit Buses	(342,189)	0	0	0	0	0
TOTAL FUND 21228	(1,113,121)	(871,227)	(872,231)	(951,414)	(841,257)	(825,133)
FUND: 21229 - Fixed Route						
Transportation - Fixed Route	(802,652)	(851,359)	(868,811)	(1,008,349)	(1,008,349)	(1,132,847)
MAX - Capital Outlay	0	0	(418,349)	(603,570)	0	(1,763,000)
TOTAL FUND 21229	(802,652)	(851,359)	(1,287,160)	(1,611,919)	(1,008,349)	(2,895,847)
TOTAL NON-MAJOR ENTERPRISE FUNDS	(3,678,890)	(2,774,858)	(3,082,297)	(4,951,136)	(4,201,776)	(5,202,808)
TOTAL ENTERPRISE FUNDS	(22,138,271)	(23,438,429)	(25,127,329)	(28,888,578)	(29,037,083)	(31,877,675) ¹

Enterprise Funds Expenditures Summary

	13/14	14/15	15/16	16/17	16/17	17/18
Description	Actual Expense	Actual Expense	Actual Expense	Budget Expense	Estimate Expense	Budget Expense
FUND: 20400 - Sewer						
Sewer Utility - Fin. Dept.	616,023	997,193	335,198	0	0	0
Finance Utililty Billing - Sewer	0	0	0	328,016	320,368	380,254
Sewer Utility - Mtn./Ops.	1,986,946	1,233,895	1,251,168	1,729,046	1,387,920	1,639,476
Sewer Utility - W.W.T.P.	2,106,697	2,564,714	2,476,331	3,205,700	2,997,119	3,698,153
Sewer Utility- Cap. Outlay	2,262,664	2,277,900	2,784,247	834,000	3,575,865	5,392,500
W.W.T.P. Bond Administration	241,986	1,588,909	602,327	2,588,908	3,118,055	2,558,882
Undesignated		0	0	0	0	0
TOTAL FUND 20400	7,214,316	8,662,611	7,449,272	8,685,670	11,399,327	13,669,265
	932,703	985,855	(311,653)	531,435	2,876,778	4,610,743
FUND: 20401 - Sewer Rate Stabilization						
Undesignated	0	510,000	0	0	0	0
TOTAL FUND 20401	0	510,000	-	-	-	-
	(190,000)	0	0	0	0	0
FUND: 47300 - 47600- Solid Waste						
Beverage Container Recycling	15,714	(56,466)	37,562	16,500	16,586	16,500
Used Oil Recycling	18,576	15,664	13,203	17,928	13,989	17,928
Solid Waste Recycling	55,714	59,213	63,824	64,720	71,458	72,471
Hazardous Waste Disposal Activity	6,099	82	198	2,676	176	2,676
Finance Utililty Billing - Solid Waste	0	0	0	328,016	320,368	380,254
Municipal Disposal Activities	4,766,219	4,713,493	5,219,194	5,078,549	5,043,359	5,309,235
Tire Clean up	0	77,218	88,375	121,731	79,935	126,839
Street Cleaning	15	458,786	617,069	435,827	642,036	648,953
TOTAL FUND 47300	4,862,337	5,267,991	6,039,425	6,065,948	6,187,907	6,574,857
	(958,195)	(607,403)	143,685	216,741	255,776	684,270
FUND: 20300 - Water						
Water Utility - Billing/Collections	516,290	646,160	726,166	0	0	0
Finance Utililty Billing - Water	0	0	0	656,033	648,503	760,509
Water Utility - Maint./Ops.	2,949,317	3,288,139	3,134,515	4,564,483	4,165,317	4,528,736
Water Utility - Capital Outlay	778,512	1,219,397	1,198,927	3,172,000	728,896	2,603,000
Water Utility - Quality Control	420,645	542,200	714,946	1,900,356	1,331,827	1,748,707
Water Debt Services - Rev. Bonds	608,518	601,136	133,747	948,053	948,053	944,963
Undesignated	0	0	0	0	0	0
TOTAL FUND 20300	5,273,282	6,297,032	5,908,300	11,240,925	7,822,596	10,585,915
	(488,187)	576,101	(1,521,019)	2,130,425	(1,714,645)	(296,593)
FUND: 20301 - Water Rate Stabilization						
Undesignated	0	0	0	0	0	0
TOTAL FUND 20301	0	0	0	0	0	0
	0	0	0	0	0	0
FUND: 45000 - Drainage						
Drainage System Capital Outlay	39,211	15,120	66,846	0	0	0
Drainage System - Operations	42,953	67,914	115,815	140,117	141,231	102,269
Drainage System - Flood Control	520,339	525,068	585,398	624,651	630,783	667,437
Undesignated	0	0	0	0	0	0
TOTAL FUND 40500	602,503	608,102	768,058	764,768	772,014	769,707
	(190,832)	(82,389)	(190,990)	(58,732)	(71,373)	(73,543)
TOTAL MAJOR ENTERPRISE FUNDS	17,952,438	21,345,736	20,165,055	26,757,312	26,181,843	31,599,743
	(506,943)	682,164	(1,879,978)	2,819,870	1,346,536	4,924,876

Enterprise Funds Expenditures Summary (Continued)

	13/14	14/15	15/16	16/17	16/17	17/18
Description	Actual Expense	Actual Expense	Actual Expense	Budget Expense	Estimate Expense	Budget Expense
FUND: 20500 - Airport						
Municipal Airport Operations	649,740	748,711	838,180	620,004	644,838	661,487
Airport - Capital Projects	1,015,667	102,332	29,999	1,500,000	1,744,905	525,000
TOTAL FUND 20500	1,665,407	851,043	868,179	2,120,004	2,389,743	1,186,487
	261,784	103,416	233,396	48,784	334,155	61,742
FUND: 20600 - Golf Course						
PCS - Golf Operations	231,885	305,290	315,506	316,583	365,675	357,083
TOTAL FUND 20600	231,885	305,290	315,506	316,583	365,675	357,083
	(127,609)	645	27,382	0	69,092	0
FUND: 21228 - Dial-A-Ride						
Transportation - Dial-a-Ride	1,103,821	860,077	1,023,365	929,143	909,458	947,479
Dial-a-Ride - Capital Outlay	102,624	109,634	68,223	250,000	0	0
ARRA-Transit Buses	342,189	84,916	69,468	0	0	0
TOTAL FUND 21228	1,548,634	1,054,627	1,161,056	1,179,143	909,458	947,479
	435,513	183,400	288,826	227,729	68,201	122,346
FUND: 21229 - Fixed Route						
Transportation - Fixed Route	812,662	825,515	951,433	1,050,453	939,643	1,120,273
MAX - Capital Outlay	78,481	78,481	78,481	300,000	0	1,763,000
TOTAL FUND 21229	891,143	903,996	1,029,913	1,350,453	939,643	2,883,273
	88,491	(34,720)	(257,246)	(261,466)	(68,706)	(12,574)
TOTAL NON-MAJOR ENTERPRISE FUNDS	4,337,069	3,114,956	3,374,655	4,966,183	4,604,519	5,374,322
	658,179	340,098	292,357	15,047	402,742	171,514
TOTAL ENTERPRISE FUNDS	22,289,507	24,460,692	23,539,709	31,723,495	30,786,362	36,974,065
	151,236	1,022,262	(1,587,620)	2,834,917	1,749,278	5,096,390

Internal Service Funds Budget Overview

As can be seen in the Internal Service (IS) Funds Summary pages below, the IS Funds estimate a deficit of \$154,000 in FY 16/17 and project a deficit of \$208,000 in FY 17/18, due primarily to higher expenditures in the Fleet and Technology Departments than is being collected from other departments in the City. In some years, the Fleet Fund and the Technology Fund will collect more than they expend on vehicle or equipment replacements. In other years, they will collect less than they expend. Until the Technology Fund is able to build up enough reserves for future equipment replacements, it will need to keep its capital expenditures close to its current year revenues for such replacements. However, in FY 17/18 the Fund's capital outlay is projected to exceed charges to departments by about \$117,000. This is due to needed improvements to the City's Technology infrastructure and equipment that are scheduled for the new fiscal year.

Internal Service Funds Summary

	17/18 Budget Revenue	17/18 S&B Budget	17/18 M&O Budget	17/18 Subtotal Operations	17/18 Cap. Outlay Budget	16/17 Estimate Expense	17/18 Budget Expense
FUND: 30700 - Fleet							
Equipment Maintenance	(1,075,106)	537,338	490,217	1,027,556	0	1,061,169	1,027,556
Equipment Acquisition	(1,001,193)	0	0	0	1,139,450	767,756	1,139,450
TOTAL FUND 30700	(2,076,299)	537,338	490,217	1,027,556	1,139,450	1,828,925	2,167,006
				(Surplus)/Deficit		63,302	90,707
FUND: 40500 - Facilities Mtnc							
Public Works - Facilities Maintenance	(1,582,538)	899,474	683,064	1,582,538	0	1,767,810	1,582,538
TOTAL FUND 40500	(1,582,538)	899,474	683,064	1,582,538	0	1,767,810	1,582,538
				(Surplus)/Deficit		198,993	0
FUND: 40700 - Technology							
Computer Mtnc and Replacement	(1,145,471)	516,474	496,120	1,012,594	250,000	1,037,569	1,262,594
TOTAL FUND 40700	(1,145,471)	516,474	496,120	1,012,594	250,000	1,037,569	1,262,594
				(Surplus)/Deficit		(107,902)	117,123
TOTAL INTERNAL SERVICE FUNDS	(4,804,308)	1,953,286	1,669,402	3,622,688	1,389,450	4,634,304	5,012,138
				(Surplus)/Deficit		154,392	207,830

Internal Service Funds Revenues Summary

	13/14 Actual Revenue	14/15 Actual Revenue	15/16 Actual Revenue	16/17 Budget Revenue	16/17 Budget Estimate	17/18 Budget Revenue
FUND: 30700 - Fleet						
Equipment Maintenance	(792,105)	(842,669)	(883,797)	(1,069,506)	(1,069,506)	(1,075,106)
Equipment Acquisition	(615,993)	(690,770)	(723,102)	(696,117)	(696,117)	(1,001,193)
TOTAL FUND 30700	(1,408,098)	(1,533,439)	(1,606,899)	(1,765,623)	(1,765,623)	(2,076,299)
FUND: 40500 - Facilities Mtnc						
Public Works - Facilities Maintenance	(1,086,686)	(1,286,692)	(1,443,321)	(1,571,017)	(1,568,817)	(1,582,538)
TOTAL FUND 40500	(1,086,686)	(1,286,692)	(1,443,321)	(1,571,017)	(1,568,817)	(1,582,538)
FUND: 40700 - Technology						
Computer Mtnc and Replacement	(526,196)	(719,150)	(914,399)	(1,145,471)	(1,145,471)	(1,145,471)
TOTAL FUND 40700	(526,196)	(719,150)	(914,399)	(1,145,471)	(1,145,471)	(1,145,471)
TOTAL INTERNAL SERVICE FUNDS	(3,020,980)	(3,539,281)	(3,964,619)	(4,482,112)	(4,479,912)	(4,804,308)

Internal Service Funds Expenditures Summary

	13/14	14/15	15/16	16/17	16/17	17/18
	Actual	Actual	Actual	Budget	Estimate	Budget
	Expense	Expense	Expense	Expense	Expense	Expense
FUND: 30700 - Fleet						
Equipment Maintenance	801,024	765,068	1,108,061	1,119,351	1,061,169	1,027,556
Equipment Acquisition	517,945	661,484	937,100	802,900	767,756	1,139,450
TOTAL FUND 30700	1,318,969	1,426,552	2,045,161	1,922,251	1,828,925	2,167,006
	(89,129)	(106,887)	438,262	156,628	63,302	90,707
FUND: 40500 - Facilities Mtn						
Public Works - Facilities Maintenance	1,001,519	1,242,055	1,572,042	1,572,042	1,767,810	1,582,538
TOTAL FUND 40500	1,001,519	1,242,055	1,572,042	1,572,042	1,767,810	1,582,538
	(85,167)	(44,637)	128,721	1,024	198,993	0
FUND: 40700 - Technology						
Computer Mtn and Replacement	596,820	716,795	1,254,809	1,154,809	1,037,569	1,262,594
TOTAL FUND 40700	596,820	716,795	1,254,809	1,154,809	1,037,569	1,262,594
	70,624	(2,355)	340,410	9,337	(107,902)	117,123
TOTAL INTERNAL SERVICE FUNDS	2,917,308	3,385,402	4,872,011	4,649,101	4,634,304	5,012,138
	(103,672)	(153,879)	907,392	166,990	154,392	207,830

Special Revenue Funds Budget Overview

As can be seen on the Summary of Special Revenue Fund Expenditures pages below, the overall estimated deficit for FY 16/17 is \$759,000 and the total projected 17/18 surplus is \$258,000. As Special Revenue Funds are primarily capital project budgets, rather than operational budgets, balances in these funds are allowed to build up until such time that major projects can be funded for completion. Therefore, revenues can exceed expenditures in certain years.

Some of the Special Revenue funds such as Measure “T,” Gas Tax, and the Local Transportation Funds 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: 17/18, \$1 million from the Gas Tax and \$1.57 million from Measure “T” will be transferred into the Public Works Department for various streets repairs and maintenance as well as for minor street projects within the city limits.

Significant expenditures in the General Development Impact Fees for the 17/18 budget include \$1.3 million for the purchase of a new ladder truck in FY 17/18 for use by the Fire Department and \$70,000 for resurfacing of Fire Station 6’s parking lot.

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 provided by the HUD/HOME program. The funding available for FY: 17/18 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, Lighting and Maintenance District.

Special Revenue Funds Summary

	17/18 Budget Revenue	S&B 17/18 Budget	M&O 17/18 Budget	Subtotal 17/18 Operations	Capital Outlay 17/18 Budget	16/17 Estimate Expense	17/18 Budget Expense
FUND: 21229 - Transportation Fixed Route							
Proposition 1B PTMISEA	(1,417,874)	0	0	0	1,417,874	139,102	1,417,874
Low Carbon Transit Ops Prgm (LCTOP)	(117,306)	0	0	0	117,306	0	117,306
TOTAL FUND 21229	(1,535,180)	0	0	0	1,535,180	139,102	1,535,180
						0	0
FUNDS: 40800-45300 General Development Impact Fees							
Undesignated	(1,898,448)	0	564,754	564,754	1,831,000	2,363,534	2,395,754
TOTAL FUNDS 40800-45300	(1,898,448)	0	564,754	564,754	1,831,000	2,363,534	2,395,754
						658,800	497,306
FUND: 41300 - Special Gas Tax							
Special Gas Tax - Street Maintenance	(1,828,939)	0	1,828,939	1,828,939	0	1,936,030	1,828,939
RSTP - Federal Exchange	(683,596)	0	0	0	750,000	647,000	750,000
State Transportation Improv Program	0	0	0	0	0	75,000	0
Proposition 1B SLPP	0	0	0	0	0	0	0
TOTAL FUND 41300	(2,512,535)	0	1,828,939	1,828,939	750,000	2,658,030	2,578,939
						586,555	66,404
FUND: 41500 - Local Sales Tax							
Measure A	0	0	0	0	0	0	0
Measure T	(3,203,985)	0	0	0	2,778,736	2,091,874	2,778,736
TOTAL FUND 41500	(3,203,985)	0	0	0	2,778,736	2,091,874	2,778,736
						(399,617)	(425,249)
TOTAL MAJOR SPECIAL REVENUE FUNDS	(9,150,148)	0	2,393,693	2,393,693	6,894,916	7,252,540	9,288,609
						845,738	138,461
FUND: 41000 - Park Development							
Parks Development Activities	(350,000)	0	0	0	0	95,275	0
TOTAL FUND 41000	(350,000)	0	0	0	0	95,275	0
						0	(350,000)
FUND: 41100- Intermodal Bldg							
Intermodal Building Activities	(87,579)	9,552	77,642	87,194	0	115,330	87,194
Proposition 1B - CalOES	(47,541)	0	0	0	47,541	181,189	47,541
TOTAL FUND 41100	(135,120)	9,552	77,642	87,194		296,519	134,735
						12,330	(385)
FUND: 41400 - Parking Dist Op							
Parking District Operations	(46,000)	12,044	26,964	39,008	0	40,581	39,008
TOTAL FUND 41400	(46,000)	12,044	26,964	39,008	0	40,581	39,008
						(319)	(6,992)
FUND: 41600 - Business Imp Dist							
Madera Downtown BID	(29,373)	0	29,373	29,373	0	29,373	29,373
TOTAL FUND 41600	(29,373)	0	29,373	29,373	0	29,373	29,373
						65	0

Special Revenue Funds Summary (continued)

	17/18 Budget Revenue	S&B 17/18 Budget	M&O 17/18 Budget	Subtotal 17/18 Operations	Capital Outlay 17/18 Budget	16/17 Estimate Expense	17/18 Budget Expense
FUND: 41700 - Federal Aid Urban							
F.A.U. CNG Projects	0	0	0	0	0	0	0
F.A.U. Parks & Pedestrian Projects	0	0	0	0	0	0	0
F.A.U. Streets Improvement Projects	(1,599,000)	0	0	0	1,669,000	227,000	1,669,000
ARRA-CDBG-R	0	0	0	0	0	0	0
ARRA-EECBG	0	0	0	0	0	0	0
Bridge Preventive Maint. BPMP	(121,357)	0	0	0	121,357	25,674	121,357
TOTAL FUND 41700	(1,720,357)	0	0	0	1,790,357	252,674	1,790,357
						0	70,000
FUND: 42000 - Local Transportation							
L.T.F. - St. Improvement Projects	(1,213,534)	0	488,000	488,000	294,400	548,000	782,400
L.T.F. Parks/Bike Path Projects	(32,643)	0	0	0	32,580	33,356	32,580
TOTAL FUND 42000	(1,246,177)	0	488,000	488,000	326,980	581,356	814,980
						(699,418)	(431,197)
FUND: 43600 - NSP3 Program							
HOME ARRA-NSP. Activity	0	0	0	0	0	0	0
TOTAL FUND 43600	0	0	0	0	0	0	0
						0	0
FUND: 44000 - Housing Program							
HOME 2007 - DAP Activity	0	0	0	0	0	0	0
HOME REHABILITATION PROGRAM	0	0	0	0	0	0	0
HOME Reuse Activity	0	0	0	0	0	0	0
CALHOME DAP Program	(31,704)	0	27,550	27,550	0	0	27,550
CALHOME Rehabilitation Program	(868,133)	0	868,133	868,133	0	131,867	868,133
CALHOME Reuse Program	0	0	0	0	0	0	0
CALHOME Manufactured Rehab	(407,715)	0	407,715	407,715	0	407,715	407,715
CALHOME Reuse Program	(31,000)	0	31,000	31,000	0	0	31,000
TOTAL FUND 44000	(1,338,552)	0	1,334,398	1,334,398	0	539,582	1,334,398
						0	(4,154)
FUND: 47700 - Supp Law Enforce							
Police Activity - SLESF	(100,000)	0	100,000	100,000	0	100,000	100,000
TOTAL FUND 47700	(100,000)	0	100,000	100,000	0	100,000	100,000
						0	0
FUND: 47800 - Local Law Enforce							
Police Activity - JAG	0	0	0	0	0	35,478	0
TOTAL FUND 47800	0	0	0	0	0	35,478	0
						0	0

Special Revenue Funds Summary (continued)

	17/18 Budget Revenue	S&B 17/18 Budget	M&O 17/18 Budget	Subtotal 17/18 Operations	Capital Outlay 17/18 Budget	16/17 Estimate Expense	17/18 Budget Expense
FUND: 47900 - DUI Enforce							
DUI Enforcement & Awareness	0	0	0	0	0	0	0
TOTAL FUND 47900	0	0	0	0	0	0	0
						0	0
FUND: 48000 - Comm Fac Dist							
CFD 2005-1, City-Wide Services	(269,000)	0	507,663	507,663	0	807,663	507,663
CFD 2006-1, KB Home	(185,000)	0	186,531	186,531	0	183,621	186,531
TOTAL FUND 48000	(454,000)	0	694,194	694,194	0	991,284	694,194
						537,284	240,194
FUND: 48500 - CFD Debt							
CFD Debt Fund - 2006 Bonds	(180,630)	0	179,030	179,030	0	176,120	179,030
	(180,630)	0	179,030	179,030	0	176,120	179,030
						(1,600)	(1,600)
FUND: 49100 - Sr Citizen Services							
Community Services Operations	(42,039)	0	42,039	42,039	0	48,835	42,039
Therapeutic Programs	(33,368)	0	33,368	33,368	0	33,368	33,368
TOTAL FUND 49100	(75,407)	0	75,407	75,407	0	82,203	75,407
						0	0
FUND: 80200 - Park Fac Debt Svs							
Park Facilities - Lease Administration	(194,257)	0	194,257	194,257	0	194,257	194,257
TOTAL FUND 80200	(194,257)	0	194,257	194,257	0	194,257	194,257
						0	(0)
FUND: 45XXX Landscape Assmt Dists							
Various Departments	(391,743)	0	479,095	479,095	0	524,223	479,095
TOTAL FUND 45XXX	(391,743)	0	479,095	479,095	0	524,223	479,095
						65,006	87,352
TOTAL NON-MAJOR SPEC REV FUNDS	(6,261,616)	21,596	3,678,360	3,699,956	2,117,337	3,938,925	5,864,834
						(86,652)	(396,782)
TOTAL SPECIAL REVENUE FUNDS	(15,411,764)	21,596	6,072,053	6,093,649	9,012,253	11,191,465	15,153,443
(Surplus)/Deficit						759,086	(258,321)

Special Revenue Funds Revenues Summary

	13/14	14/15	15/16	16/17	16/17	17/18
	Actual	Actual	Actual	Budget	Estimate	Budget
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue

FUND: 21229 - Transportation Fixed Route

Proposition 1B PTMISEA	(14,438)	(34,532)	(12,210)	(53,000)	(139,102)	(1,417,874)
Low Carbon Transit Ops Prgm (LCTOP)				0	0	(117,306)
ARRA	(250,434)	(4,075)	0		0	0
TOTAL FUND 21229	(264,872)	(38,607)	(12,210)	(53,000)	(139,102)	(1,535,180)

FUNDS: 40800-45300 General Development Impact Fees

Undesignated	(1,614,946)	(1,902,655)	(1,832,083)	(1,989,078)	(1,704,734)	(1,898,448)
TOTAL FUNDS 40800-45300	(1,614,946)	(1,902,655)	(1,832,083)	(1,989,078)	(1,704,734)	(1,898,448)

FUND: 41300 - Special Gas Tax

Special Gas Tax - Street Maintenance	(1,879,858)	(1,655,544)	(1,290,623)	(1,312,368)	(1,312,368)	(1,828,939)
RSTP - Federal Exchange	(1,397,478)	0	0	(680,450)	(680,450)	(683,596)
State Transportation Improv Program	(4,963,032)	(278,620)	(10,866)	(75,000)	(78,657)	0
Proposition 1B SLPP	(609,899)	(246,979)	0	0	0	0
TOTAL FUND 41300	(8,240,368)	(1,934,164)	(1,301,489)	(2,067,818)	(2,071,475)	(2,512,535)

FUND: 41500 - Local Sales Tax

Measure A	(3,903)	0	0	0	0	0
Measure T	(3,853,997)	(1,750,216)	(2,362,223)	(2,830,799)	(2,491,491)	(3,203,985)
TOTAL FUND 41500	(3,857,900)	(1,750,216)	(2,362,223)	(2,830,799)	(2,491,491)	(3,203,985)

TOTAL MAJOR SPECIAL REVENUE FUNDS (13,978,086) (5,625,642) (5,508,005) (6,940,695) (6,406,802) (9,150,148)

FUND: 41000 - Park Development

Parks Development Activities	(33,651)	(67,670)	(731,250)	(95,275)	(95,275)	(350,000)
TOTAL FUND 41000	(33,651)	(67,670)	(731,250)	(95,275)	(95,275)	(350,000)

FUND: 41100- Intermodal Bldg

Intermodal Building Activities	(67,712)	(52,533)	(101,289)	(87,579)	(103,000)	(87,579)
Proposition 1B -CalOES	(20,865)	0	0	0	(181,189)	(47,541)
TOTAL FUND 41100	(88,577)	(52,533)	(101,289)	(87,579)	(284,189)	(135,120)

FUND: 41400 - Parking Dist Op

Parking District Operations	(57,640)	(45,357)	(48,966)	(46,000)	(40,900)	(46,000)
TOTAL FUND 41400	(57,640)	(45,357)	(48,966)	(46,000)	(40,900)	(46,000)

FUND: 41600 - Business Imp Dist

Madera Downtown BID	(28,592)	(26,164)	(27,810)	(29,292)	(29,308)	(29,373)
TOTAL FUND 41600	(28,592)	(26,164)	(27,810)	(29,292)	(29,308)	(29,373)

Special Revenue Funds Revenues Summary (Continued)

	13/14	14/15	15/16	16/17	16/17	17/18
	Actual	Actual	Actual	Budget	Estimate	Budget
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
FUND: 41700 - Federal Aid Urban						
F.A.U. CNG Projects	(141,823)	18,572	(35,846)	0	0	0
F.A.U. Parks & Pedestrian Projects	(55,788)	(33,402)	(180,795)	0	0	0
F.A.U. Streets Improvement Projects	(30,000)	(36,751)	(720,100)	(606,000)	(227,000)	(1,599,000)
ARRA-CDBG-R	0	0	0	0	0	0
ARRA-EECBG	0	0	0	0	0	0
Bridge Preventive Maint. BPMP	(5,478)	(215,920)	(2,608)	(25,674)	(25,674)	(121,357)
TOTAL FUND 41700	(233,088)	(267,501)	(939,350)	(631,674)	(252,674)	(1,720,357)
FUND: 42000 - Local Transportation						
L.T.F. - St. Improvement Projects	(792,890)	(1,033,567)	(1,119,653)	(1,247,418)	(1,247,418)	(1,213,534)
L.T.F. Parks/Bike Path Projects	(22,322)	(24,299)	(50,181)	(33,356)	(33,356)	(32,643)
TOTAL FUND 42000	(815,211)	(1,057,866)	(1,169,834)	(1,280,774)	(1,280,774)	(1,246,177)
FUND: 43600 - NSP3 Program						
HOME ARRA-NSP. Activity	(981,041)	(1,392,225)	(491,071)	(371,825)	0	0
TOTAL FUND 43600	(981,041)	(1,392,225)	(491,071)	(371,825)	0	0
FUND: 44000 - Housing Program						
HOME 2007 - DAP Activity	(88,724)	(2,000)	0	0	0	0
HOME REHABILITATION PROGRAM	0	(10)	0	(700,000)	0	0
HOME Reuse Activity	0	(16,498)	(19,841)	0	0	0
CALHOME DAP Program	0	(370,859)	(393,072)	(31,704)	0	(31,704)
CALHOME Rehabilitation Program	0	(31)	0	(1,929,918)	(131,867)	(868,133)
CALHOME Reuse Program	0	0	0	0	0	0
CALHOME Manufactured Rehab	0	0	0	0	(407,715)	(407,715)
CALHOME Reuse Program	0	0	0	0	0	(31,000)
TOTAL FUND 44000	(88,724)	(389,398)	(412,913)	(2,661,622)	(539,582)	(1,338,552)
FUND: 47700 - Supp Law Enforce						
Police Activity - SLESF	(124,978)	(100,112)	(100,301)	(100,000)	(100,000)	(100,000)
TOTAL FUND 47700	(124,978)	(100,112)	(100,301)	(100,000)	(100,000)	(100,000)
FUND: 47800 - Local Law Enforce						
Police Activity - JAG	(50,542)	(59,720)	0	(35,478)	(35,478)	0
TOTAL FUND 47800	(50,542)	(59,720)	0	(35,478)	(35,478)	0

Special Revenue Funds Revenues Summary (Continued)

	13/14	14/15	15/16	16/17	16/17	17/18
	Actual	Actual	Actual	Budget	Estimate	Budget
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
FUND: 47900 - DUI Enforce						
DUI Enforcement & Awareness	(94,369)	(123,082)	(20,462)	0	0	0
TOTAL FUND 47900	(94,369)	(123,082)	(20,462)	0	0	0
FUND: 48000 - Comm Fac Dist						
CFD 2005-1, City-Wide Services	(276,270)	(273,274)	(316,676)	(269,000)	(269,000)	(269,000)
CFD 2006-1, KB Home	(181,584)	(186,724)	(186,903)	(185,000)	(185,000)	(185,000)
TOTAL FUND 48000	(457,854)	(459,998)	(503,579)	(454,000)	(454,000)	(454,000)
FUND: 48500 - CFD Debt						
CFD Debt Fund - 2006 Bonds	(170,259)	(171,139)	(174,749)	(177,720)	(177,720)	(180,630)
	(170,259)	(171,139)	(174,749)	(177,720)	(177,720)	(180,630)
FUND: 49100 - Sr Citizen Services						
Community Services Operations	(177,752)	(230,177)	(402,987)	(34,195)	(48,835)	(42,039)
Therapeutic Programs	(165,692)	(133,871)	(125,680)	(33,368)	(33,368)	(33,368)
TOTAL FUND 49100	(343,444)	(364,048)	(528,667)	(67,563)	(82,203)	(75,407)
FUND: 80200 - Park Fac Debt Svs						
Park Facilities - Lease Administration	(194,257)	(194,257)	(194,257)	(194,257)	(194,257)	(194,257)
TOTAL FUND 80200	(194,257)	(194,257)	(194,257)	(194,257)	(194,257)	(194,257)
FUND: 45XXX Landscape Assmt Dists						
Various Departments	(235,972)	(384,919)	(346,212)	(465,529)	(459,217)	(391,743)
TOTAL FUND 45XXX	(235,972)	(384,919)	(346,212)	(465,529)	(459,217)	(391,743)
TOTAL NON-MAJOR SPEC REV FUNDS	(3,998,199)	(5,155,989)	(5,790,708)	(6,698,588)	(4,025,577)	(6,261,616)
TOTAL SPECIAL REVENUE FUNDS	(17,976,285)	(10,781,631)	(11,298,714)	(13,639,283)	(10,432,379)	(15,411,764)

Special Revenue Funds Expenditures Summary

	13/14	14/15	15/16	16/17	16/17	17/18
	Actual	Actual	Actual	Budget	Estimate	Budget
	Expense	Expense	Expense	Expense	Expense	Expense
FUND: 21229 - Transportation Fixed Route						
Proposition 1B PTMISEA	53,028	38,590	38,590	53,000	139,102	1,417,874
Low Carbon Transit Ops Prgm (LCTOP)				0	0	117,306
ARRA	307,621	94,072	558	0	0	0
TOTAL FUND 21229	360,649	132,662	39,148	53,000	139,102	1,535,180
				0	0	0
FUNDS: 40800-45300 General Development Impact Fees						
Undesignated	279,757	1,723,785	2,752,858	1,658,454	2,363,534	2,395,754
TOTAL FUNDS 40800-45300	279,757	1,723,785	2,752,858	1,658,454	2,363,534	2,395,754
				(330,624)	658,800	497,306
FUND: 41300 - Special Gas Tax						
Special Gas Tax - Street Maintenance	5,231,724	5,481	1,687,472	1,936,030	1,936,030	1,828,939
RSTP - Federal Exchange	704,903	1,613,712	8,024	647,000	647,000	750,000
State Transportation Improv Program	5,231,724	5,481	62,845	75,000	75,000	0
Proposition 1B SLPP	749,770	0	0	0	0	0
TOTAL FUND 41300	11,918,122	1,624,674	1,758,342	2,658,030	2,658,030	2,578,939
				590,212	586,555	66,404
FUND: 41500 - Local Sales Tax						
Measure A	185,104	(6,839)	60,369	0	0	0
Measure T	3,113,109	915,061	1,289,691	1,935,182	2,091,874	2,778,736
TOTAL FUND 41500	3,298,213	908,222	1,350,060	1,935,182	2,091,874	2,778,736
				(895,617)	(399,617)	(425,249)
TOTAL MAJOR SPECIAL REVENUE FUNDS	15,856,741	4,389,343	5,900,409	6,304,666	7,252,540	9,288,609
				(636,029)	845,738	138,461
FUND: 41000 - Park Development						
Parks Development Activities	99,395	9,500	819,862	95,275	95,275	0
TOTAL FUND 41000	99,395	9,500	819,862	95,275	95,275	0
				0	0	(350,000)
FUND: 41100- Intermodal Bldg						
Intermodal Building Activities	65,599	56,008	89,763	115,154	115,330	87,194
Proposition 1B -CalOES	53,028	38,590	0	0	181,189	47,541
TOTAL FUND 41100	118,627	94,598	89,763	115,154	296,519	134,735
				27,575	12,330	(385)
FUND: 41400 - Parking Dist Op						
Parking District Operations	21,745	20,659	35,154	39,325	40,581	39,008
TOTAL FUND 41400	21,745	20,659	35,154	39,325	40,581	39,008
				(6,675)	(319)	(6,992)
FUND: 41600 - Business Imp Dist						
Madera Downtown BID	27,801	27,615	25,094	29,373	29,373	29,373
TOTAL FUND 41600	27,801	27,615	25,094	29,373	29,373	29,373
				81	65	0

Special Revenue Funds Expenditures Summary (Continued)

	13/14	14/15	15/16	16/17	16/17	17/18
	Actual	Actual	Actual	Budget	Estimate	Budget
	Expense	Expense	Expense	Expense	Expense	Expense
FUND: 41700 - Federal Aid Urban						
F.A.U. CNG Projects	18,655	0	0	0	0	0
F.A.U. Parks & Pedestrian Projects	0	0	382,275	0	0	0
F.A.U. Streets Improvement Projects	32,038	233,979	768,749	606,000	227,000	1,669,000
ARRA-CDBG-R	0	0	0	0	0	0
ARRA-ECEBG	0	0	0	0	0	0
Bridge Preventive Maint. BPMP	12,197	205,687	2,251	25,674	25,674	121,357
TOTAL FUND 41700	62,890	439,666	1,153,276	631,674	252,674	1,790,357
				0	0	70,000
FUND: 42000 - Local Transportation						
L.T.F. - St. Improvement Projects	623,967	1,426,981	762,945	1,083,000	548,000	782,400
L.T.F. Parks/Bike Path Projects	7,934	35,941	23,790	33,356	33,356	32,580
TOTAL FUND 42000	631,901	1,462,922	786,735	1,116,356	581,356	814,980
				(164,418)	(699,418)	(431,197)
FUND: 43600 - NSP3 Program						
HOME ARRA-NSP. Activity	1,463,198	831,661	337,209	324,500	0	0
TOTAL FUND 43600	1,463,198	831,661	337,209	324,500	0	0
				(47,325)	0	0
FUND: 44000 - Housing Program						
HOME 2007 - DAP Activity	3,765	0	0	0	0	0
HOME REHABILITATION PROGRAM	0	10	0	700,000	0	0
HOME Reuse Activity	0	0	0	0	0	0
CALHOME DAP Program	0	370,651	387,281	50,313	0	27,550
CALHOME Rehabilitation Program	0	31	26,122	1,929,918	131,867	868,133
CALHOME Reuse Program	0	0	0	0	0	0
CALHOME Manufactured Rehab	0	407,715	0	0	407,715	407,715
CALHOME Reuse Program				0	0	31,000
TOTAL FUND 44000	3,765	370,692	413,403	2,680,231	539,582	1,334,398
				18,609	0	(4,154)
FUND: 47700 - Supp Law Enforce						
Police Activity - SLESF	109,619	84,779	71,841	100,000	100,000	100,000
TOTAL FUND 47700	109,619	84,779	71,841	100,000	100,000	100,000
				0	0	0
FUND: 47800 - Local Law Enforce						
Police Activity - JAG	28,615	38,478	26,140	35,478	35,478	0
TOTAL FUND 47800	28,615	38,478	26,140	35,478	35,478	0
				0	0	0

Special Revenue Funds Expenditures Summary (Continued)

	13/14	14/15	15/16	16/17	16/17	17/18
	Actual	Actual	Actual	Budget	Estimate	Budget
	Expense	Expense	Expense	Expense	Expense	Expense
FUND: 47900 - DUI Enforce						
DUI Enforcement & Awareness	70,365	80,137	0	0	0	0
TOTAL FUND 47900	70,365	80,137	0	0	0	0
				0	0	0
FUND: 48000 - Comm Fac Dist						
CFD 2005-1, City-Wide Services	231,668	9,123	506,730	807,663	807,663	507,663
CFD 2006-1, KB Home	177,574	179,044	181,369	183,721	183,621	186,531
TOTAL FUND 48000	409,242	188,168	688,100	991,384	991,284	694,194
			184,521	537,384	537,284	240,194
FUND: 48500 - CFD Debt						
CFD Debt Fund - 2006 Bonds	165,915	169,565	172,970	176,120	176,120	179,030
	165,915	169,565	172,970	176,120	176,120	179,030
			(1,779)	(1,600)	(1,600)	(1,600)
FUND: 49100 - Sr Citizen Services						
Community Services Operations	320,554	218,035	230,745	34,195	48,835	42,039
Therapeutic Programs	166,230	109,315	125,961	33,368	33,368	33,368
TOTAL FUND 49100	486,784	327,350	356,706	67,563	82,203	75,407
				0	0	0
FUND: 80200 - Park Fac Debt Svs						
Park Facilities - Lease Administration	194,256	194,257	194,257	194,257	194,257	194,257
TOTAL FUND 80200	194,256	194,257	194,257	194,257	194,257	194,257
				0	0	(0)
FUND: 45XXX Landscape Assmt Dists						
Various Departments	461,631	323,717	349,853	524,222	524,223	479,095
TOTAL FUND 45XXX	461,631	323,717	349,853	524,222	524,223	479,095
				58,693	65,006	87,352
TOTAL NON-MAJOR SPEC REV FUNDS	4,355,749	4,663,763	5,520,364	7,120,913	3,938,925	5,864,834
				422,325	(86,652)	(396,782)
TOTAL SPECIAL REVENUE FUNDS	20,212,490	9,053,106	11,420,772	13,425,579	11,191,465	15,153,443
(Surplus)/Deficit	2,236,205	(1,728,525)	122,059	(213,704)	759,086	(258,321)

Debt Service

Long-term Debt

The City of Madera's adopted Investment Policy states that purchased transactions may not exceed five year maturities and no more than 20% of the total portfolio may be invested beyond three years stated maturity at any time. In accordance with California Government Code section 56300.5, the City's primary objective is to safeguard the principal of the funds, the secondary objective is to meet the liquidity needs of the depositor, and the third objective is to achieve a return on the funds.

Following is a detailed description of the City of Madera's Long-term Debt.

Capital Leases

Police Facility

In December 2005, the City entered into a capital lease agreement with La Salle Bank to lease a portion of the construction cost for the police facility. The entire purchase price of the police station was \$5,200,000 and the leased portion was \$1,500,000. The lease is payable over twenty years via semi-annual payments of \$65,249 along with annual interest at the rate of 5.120% per annum. As of June 30, 2017, the outstanding balance of the police station capital lease was \$890,311. For FY 17/18, \$86,000 has been budgeted for a principal payment and \$44,497 has been budgeted for an interest payment.

The annual debt service requirements at June 30, 2017 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
17/18	86,000	44,497	130,497
18/19	90,459	40,038	130,497
19/20	95,150	35,347	130,497
20/21	100,084	30,413	130,497
2022 - 2026	518,618	68,619	587,237
	<u>890,311</u>	<u>218,914</u>	<u>1,109,225</u>

Madera Youth Center

In May 2010, the City entered into a capital lease agreement with Municipal Finance Corporation to lease a portion of the construction of the Youth Center in the amount of \$1,500,000. The lease is payable over ten years with semi-annual payments of \$194,257 along with annual interest at the rate of 5% per annum. As of June 30, 2017, the outstanding balance of the Youth Center capital lease was \$361,204. For FY 17/18, \$176,197 has been budgeted for a principal payment and \$18,060 has been budgeted for an interest payment.

The annual debt service requirements at June 30, 2017 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
17/18	176,197	18,060	194,257
18/19	<u>185,007</u>	<u>9,250</u>	<u>194,257</u>
Total	<u>361,204</u>	<u>27,310</u>	<u>388,514</u>

ERP System and Fire Engine:

On August 17, 2015, the City entered into a lease agreement with Holman Capital to provide financing for an Enterprise Resource Planning (ERP) System, new operating software (Tyler Munis) to replace the existing software (MAIS) in the amount of \$835,065. Additionally the City also acquired one Hi-Tech/Spartan 1500 GPM Pumper Fire Truck, in the amount of \$700,000. There is a \$5,000 document Fee. The net financing amount is \$1,540,065; Interest rate is 2.71% per annum. The lease is payable over a period of 5 years, with semi-annual payments of \$165,715 every August 17, and February 17, effective 02/17/2016. For FY 17/18, \$303,675 has been budgeted for principal payments and \$27,756 has been budgeted for interest payments.

The annual debt service requirements at June 30, 2017 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
17/18	303,675	27,756	331,431
18/19	311,960	19,470	331,431
19/20	320,472	10,959	331,431
20/21	<u>163,500</u>	<u>2,215</u>	<u>165,715</u>
	<u>1,099,607</u>	<u>60,400</u>	<u>1,160,008</u>

Loans Payable

PG&E Energy Efficiency Retrofit Loan

In June 2012, the City entered into a loan agreement with PG&E in the amount of \$249,731. The purpose of the loan was to convert old high pressure sodium lights to new energy efficient LED streetlights. The loan is payable over a period of 6.7 years with monthly payments of \$3,161 along with zero percent interest. As of June 30, 2017, the outstanding balance of the PG&E loan payable was \$60,097. For FY 17/18, \$37,934 has been budgeted for a principal payment and \$0 has been budgeted for an interest payment.

The annual debt service requirements at June 30, 2017 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
17/18	37,934	-	37,934
18/19	<u>22,163</u>	<u>-</u>	<u>22,163</u>
	<u>60,097</u>	<u>-</u>	<u>60,097</u>

Loans Payable

California Infrastructure and Economic Development Bank (CIEDB) Loan

In March 2006, the City entered into a loan agreement with the California Infrastructure and Economic Development Bank for the regional wastewater treatment plant upgrade and expansion project. The loan, in the amount of \$10,000,000, is payable in semi-annual installments of \$383,081 to \$525,788 along with interest at 3.01% per annum. As of June 30, 2017, the outstanding balance of the California Infrastructure and Economic Development Bank loan was \$7,636,190. For FY 17/18 \$303,735 has been budgeted for a principal payment and \$225,278 has been budgeted for interest payments.

California Infrastructure and Economic Development Bank (CIEDB) Loan (Continued)

The annual debt service requirements at June 30, 2017 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
17/18	303,735	225,278	529,013
18/19	312,877	215,998	528,875
19/20	322,295	206,439	528,734
20/21	331,996	196,592	528,588
2022 - 2026	1,816,029	824,560	2,640,589
2027 - 2031	2,106,297	529,923	2,636,220
2032 - 2036	<u>2,442,961</u>	<u>188,193</u>	<u>2,631,154</u>
	<u>7,636,190</u>	<u>2,386,983</u>	<u>10,023,173</u>

Airport Hangar Loan

In August 2007, the City entered into a loan agreement with the Department of Transportation, Division of Aeronautics for the purpose of constructing a 14-unit aircraft storage hangar building at the Madera Municipal Airport. The loan, in the amount of \$300,000, is for a period of fifteen years to be paid in annual installments of \$14,131 to \$27,180 along with interest in the amount of 4.7829% per annum. As of June 30, 2017, the outstanding balance of the Department of Transportation, Division of Aeronautics loan was \$145,564. For FY 17/18 \$21,518 has been budgeted for a principal payment and \$6,962 has been budgeted for an interest payment.

The annual debt service requirements at June 30, 2017 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
17/18	21,518	6,962	28,480
18/19	22,547	5,933	28,480
19/20	23,625	4,855	28,480
20/21	24,755	3,725	28,480
21/22	25,939	2,541	28,480
22/23	<u>27,180</u>	<u>1,300</u>	<u>28,480</u>
	<u>145,564</u>	<u>25,316</u>	<u>170,880</u>

Bonds Payable

CFD 2006-1 Series Special Tax Bond

In December 2006 the City of Madera issued \$2,885,000 thirty year Special Tax Bonds which were to be paid by the Community Facility District 2006 (CFD 2006-1) via a levy of special taxes. The proceeds of the Bonds were used to finance a portion of costs associated with acquiring certain public improvements related to the Madera East Olive Avenue Specific Plan. The improvements consisted of roadway, water improvements and other infrastructure necessary for the development of the property within the District. Additionally, the Bonds were to provide for the establishment of a reserve fund, provide capitalized interest through September 1, 2008 and pay the cost of issuance of the Bond. The Bonds will be amortized with annual payments through September 2036 along with semi-annual interest payments at 3.7% to 4.7% per annum. As of June 30, 2017, the outstanding

CFD 2006-1 Series Special Tax Bond (Continued)

balance of the 2006 Special Tax Bonds was \$2,650,000. For FY 17/18, \$50,000 has been budgeted for a principal payment and \$129,030 has been budgeted for an interest payment.

The annual debt service requirements at June 30, 2017 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
17/18	50,000	129,030	179,030
18/19	55,000	126,691	181,691
19/20	60,000	124,105	184,105
20/21	70,000	121,145	191,145
21/22	75,000	117,773	192,773
2023 – 2027	495,000	524,970	1,019,970
2028 – 2032	750,000	373,500	1,123,500
2033 – 2037	<u>1,095,000</u>	<u>144,625</u>	<u>1,239,625</u>
	<u>2,650,000</u>	<u>1,661,839</u>	<u>4,311,839</u>

Water and Wastewater Revenue Bonds, Series 2006

Water and Wastewater Revenue Bonds, Series 2006 were issued by the Financing Authority in March 2006 for \$35,995,000. Proceeds from the bonds were used to refund \$2,225,000 of its 1996 Sewer Revenue Refunding Bonds, Series A, and for Water and Sewer System Capital Facilities. The bonds are due in annual installments of \$50,000 to \$2,055,000 through March 1, 2036, with interest payable semiannually on September 1 and March 1 of each year at 3.5% to 4.75%. The City has issued the Water and Wastewater Refunding Revenue Bonds, Series 2015 in December 2015 to refund the Water and Wastewater Revenue Bonds, Series 2006.

Water and Wastewater Refunding Revenue Bonds, Series 2015

Water and Wastewater Refunding Revenue Bonds, Series 2015 were issued by the Financing Authority in December 2015 for \$30,140,000. Proceeds from the bonds were used to refund \$30,440,000 of its Water and Wastewater Refunding Revenue Bonds, Series 2015. The bonds are due in annual installments of \$70,000 to \$2,080,000 through March 1, 2036, with interest payable semiannually on September 1 and March 1 of each year at 3.700%. At June 30, 201, the outstanding balance of the Water and Wastewater Revenue Bonds was \$29,030,000.

The Financing Authority has pledged a portion of future water and wastewater revenue to repay the 2015 Water and Wastewater Revenue Bonds. Total principal and interest remaining on the agreement is \$40,939,190 payable through 2036.

Water Revenue Bonds, Series 2010

In November 2010, the Finance Authority issued \$11,215,000 Water Revenue Bonds, Series 2010, which are due March 2038. The bonds were used to finance capital improvements to the water system to bring the City into compliance with State Law to have the entire City on water meters by 2025. The bonds are due in annual installments of \$65,000 to \$745,000 along with interest payable semi-annually on September 1 and March 1 of each year at the rate of 4.5% per annum. As of June 30, 2017, the outstanding balance of the Water Revenue Bonds, Series 2010 was \$10,165,000. For FY 17/18, \$315,000 has been budgeted for a principal payment and \$467,513 has been budgeted for an interest payment.

Water Revenue Bonds, Series 2010 (Continued)

The Water Revenue Bonds, Series 2010 were issued at a discount which is being amortized over the life of the bonds resulting in an annual amortization of \$5,422. The Financing Authority has pledged a portion of future wastewater revenue to repay the 2010 Water Revenue Bonds. Total principal and interest remaining on the agreement is \$16,367,444, payable through 2038.

The annual debt service requirements at June 30, 2017 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
17/18	315,000	467,513	782,513
18/19	320,000	458,063	778,063
19/20	335,000	448,462	783,462
20/21	345,000	435,062	780,062
21/22	355,000	422,556	777,556
2023 - 2027	2,030,000	1,881,362	3,911,362
2028 - 2032	2,520,000	1,369,176	3,889,176
2033 - 2037	3,200,000	683,000	3,883,000
2038	<u>745,000</u>	<u>37,250</u>	<u>782,250</u>
	10,165,000	6,202,444	16,367,444

1993 Variable Rate Demand Bonds

In May 1993, the Financing Authority issued \$5,280,000 thirty year Variable Rate Demand Bonds. The bonds were to fund \$262,450 of additional Golf Course construction and redeem \$4,835,000 of its December 1989 lease Revenue Bonds, Series A. The bonds are due in annual installments of \$140,000 to \$350,000 along with interest payable semi-annually at the rate of 4.3% to 10.0% per annum. Payments of principal and interest on the bonds are supported by an irrevocable direct draw letter of credit. As of June 30, 2017, the outstanding balance of the Variable Rate Demand Bonds was \$2,175,000. For FY 17/18, \$275,000 has been budgeted for a principal payment and \$0 has been budgeted for an interest payment.

The annual debt service requirements at June 30, 2017 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
17/18	275,000	-	275,000
18/19	285,000	-	285,000
19/20	295,000	-	295,000
20/21	310,000	-	310,000
2022 - 2024	<u>1,010,000</u>	<u>-</u>	<u>1,010,000</u>
	2,175,000	-	2,175,000

BUDGETS BY DEPARTMENT

CITY ADMINISTRATOR'S OFFICE DEPARTMENT SUMMARY

The City Manager is an appointed office, established through the Madera Municipal Code.

City Administrator's Office - Org 10201100

The City Administrator's Office provides strategic leadership and guidance to the City operations and services to the City of Madera through the following areas:

- * Administration: The City Administrator provides organizational leadership necessary to implement Council programs and policies; ensures organizational transparency and fiduciary responsibility; and maintains the City's internal service delivery team.
- * Neighborhoods: The City Administrator's Office seeks to foster engaged neighborhoods by proactively providing public information, creating community partnerships, and facilitating citizen involvement. This includes a Citizen's Academy, an eight week introductory course in the mechanics of City government.

Central Administration - Org 10201110

Central Administration is one of the components of the City Administrator's budget. This activity captures city wide expenses that are not otherwise allocated among City departments.

Community Promotion - Org 10201120

The Community promotion budget is administered by the City Administrator's Office. Allocations approved by Council for use by community groups are captured in this activity.

Key Accomplishments

- ❖ Managed one eight week Citizen's Academy
- ❖ Engaged one Starting a New Business seminar (three successive weekends)
- ❖ Provided senior level oversight of water and sewer rate analysis
- ❖ Negotiated sales of City property and construction of spec building at Freedom Industrial Park
- ❖ City and County approved new tax sharing agreement

Goals and Performance Measures

Departmental Goals

- ❖ Use of Fire Department Measure K Funds
- ❖ Implement use of approved Measure K Funds in Police
- ❖ Conduct a minimum of one Citizen's Academy and one Starting a New Business section in the FY 2017-2018.
- ❖ Ensure the City's internal team keeps acquisition and installation of new enterprise operating system software on time and within budget

Performance Measures

- Begin design of new fire station; define critical timeline.
- New hires and equipment purchases completed by year end.
- Schedule and completion of one Academy and Workshop with a minimum of 7 participants in each section.
- Prepare schedule of implementation and maintain adherence to schedule.

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
REVENUE							
4348	Interfund Charges - Admin. Overhead	(208,827)	(236,212)	(148,909)	(221,611)	(221,611)	(221,611)
	TOTAL REVENUE	(208,827)	(236,212)	(148,909)	(221,611)	(221,611)	(221,611)
SALARIES AND BENEFITS							
5000	Salaries / Full-time	138,597	142,303	181,162	225,919	259,015	255,994
5100	Salaries/Overtime	0	0	0	0	92	0
5105	Salaries - Leave Payout	12,270	12,638	15,582	15,523	6,313	16,461
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	47,496
5302	Long Term Disability Insurance	272	247	263	452	573	544
5303	Life Insurance Premiums	117	76	79	135	133	147
5304	Worker's Compensation Insurance	9,795	10,114	13,585	18,952	21,350	22,571
5305	Medicare Tax - Employer's Share	2,368	2,035	2,421	3,531	3,957	3,997
5308	Deferred Compensation / Full-time	0	0	188	2,102	3,495	3,173
5309	Unemployment Insurance	225	157	150	405	340	410
5310	Section 125 Benefit Allow.	14,553	15,420	15,049	36,161	28,898	25,917
	TOTAL SALARIES AND BENEFITS	205,855	211,212	260,771	351,987	377,630	376,708
MAINTENANCE AND OPERATIONS							
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	9,101
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
	TOTAL MAINTENANCE AND OPERATIONS	14,891	22,648	24,048	27,646	25,346	40,020
CAPITAL OUTLAY							
7000	Office Furnitures	0	0	2,623	2,500	0	15,000
7000	Computer Equipment and Peripheral	0	0	0	9,000	0	0
	TOTAL CAPITAL OUTLAY	0	0	2,623	11,500	0	15,000
	TOTAL EXPENDITURES	220,746	233,860	287,441	391,133	402,976	431,728

CENTRAL ADMINISTRATION
10201110

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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)
	TOTAL REVENUE	(239,985)	(367,117)	(402,286)	(320,759)	(320,759)	(384,842)
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	56,783	55,392	62,095	60,000	60,000	67,500
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	35,000
6442	Audit Fees	0	43,072	55,405	43,400	48,400	50,000
6532	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	247,083
8220	Transfers Out - Insurance Reserve	0	675,433	1,171,271	99,948	99,948	421,658
	TOTAL MAINTENANCE AND OPERATIONS	1,057,424	1,480,918	1,954,963	1,257,345	1,262,345	1,184,038
	TOTAL EXPENDITURES	1,057,424	1,480,918	1,954,963	1,257,345	1,262,345	1,184,038

COMMUNITY PROMOTION

10201120

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
MAINTENANCE AND OPERATIONS							
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	0
6470	Funding to Outside Agencies	203,266	195,092	160,112	210,330	306,192	220,330
TOTAL MAINTENANCE AND OPERATIONS		213,735	204,429	170,757	226,330	322,192	228,830
TOTAL EXPENDITURES		213,735	204,429	170,757	226,330	322,192	228,830

CITY CLERK'S OFFICE DEPARTMENT SUMMARY

The City Clerk Department provides ongoing administrative support to City Council and staff. As custodian of records, the City Clerk's office is responsible for the management of the City's official records including agendas, minutes, resolutions, ordinances, agreements, and various other documents. The City Clerk also processes public record requests; election coordination; serves as the filing official for the Fair Political Practices Commission for Statement of Economic Interest filings; and serves as a liaison between the community and City Council regarding the City's business and community events.

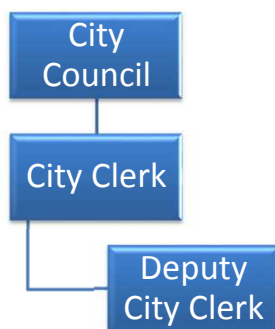


City Council - Org 10201000

The City Council, a council of seven, is elected by the public to serve as the governing body and policy makers of the City of Madera. The City Clerk department oversees the City Council budget as it relates to expenses associated with the conduct of City Council meetings, and other miscellaneous expenses for participation in various community events and functions, and travel and training for professional development as elected officials.

City Clerk's Office - Org 10201010

The City Clerk department budget as a whole provides for two full time personnel to carry out the primary functions of the department including preparing and processing of agendas, updating the municipal code, processing statement of economic interests Form 700, processing and archiving of the City's official records, providing administrative support to the City Council and other miscellaneous functions all in accordance with various state laws including but not limited to the Brown Act, the Political Reform Act, and the Public Records Act.



Key Accomplishments

- ❖ Tyler Content Manager - Worked with Program Manager developing an electronic record storage system.
- ❖ Met all State requirements related to public meetings.

Goals and Performance Measures

Departmental Goals

- ❖ Review and monitor internal practices to maximize effective and efficient operation of the departmental functions
- ❖ Develop city wide records retention schedule
- ❖ Continue to provide quality customer service to internal and external customers
- ❖ Stay informed on changes to state laws which affect operations
- ❖ Participate in development of new City website as it relates to the City Clerk and Council pages
- ❖ Implementation of Tyler Content Manager Module

Performance Measures

- Implementation of identifiable system/process efficiencies.
- Approved schedule distributed Citywide.
- Acknowledge and/or respond to requests within two business days; track public record requests and respond in accordance with the Public Records Act.
- React to any new legislation/laws that affect operations.
- Website provides useful and current information regarding Council and City Clerk activities.
- Content Manager Module Go Live action is implemented successfully.

CITY COUNCIL
10201000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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
	TOTAL REVENUE	(47,430)	(62,100)	(14,439)	(27,275)	(27,275)	(40,335)
SALARIES AND BENEFITS							
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
	TOTAL SALARIES AND BENEFITS	82,141	100,956	94,189	146,194	108,344	117,393
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	10,208
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
	TOTAL MAINTENANCE AND OPERATIONS	12,139	27,655	8,958	26,554	23,129	35,878
	TOTAL EXPENDITURES	94,280	128,611	103,147	172,749	131,473	153,271

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
REVENUE							
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
TOTAL REVENUE		(136,140)	(84,404)	(25,212)	(68,281)	(68,281)	(68,281)
SALARIES AND BENEFITS							
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	6,000
5300	Public Employees Retirement System	22,589	25,605	34,249	40,675	40,158	37,335
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	2,942
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
TOTAL SALARIES AND BENEFITS		189,488	203,269	265,703	283,200	281,113	287,064
MAINTENANCE AND OPERATIONS							
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	4,125
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
TOTAL MAINTENANCE AND OPERATIONS		16,117	25,000	44,710	123,639	105,064	42,259
TOTAL EXPENDITURES		205,605	228,269	310,413	406,839	386,177	329,323

CITY ATTORNEY'S OFFICE DEPARTMENT SUMMARY

The City Attorney provides legal training and advice to the City Council, City Manager, Commissioners and Department Heads. The City Attorney investigates and defends claims against the City and resolves them as directed by the City Council. At the direction of the City Council, the City Attorney may initiate litigation to enforce the City's rights or to protect the public health, safety or welfare. The City Attorney also drafts and approves the form of contracts and other legal documents including ordinances, resolutions and legal notices.

City Attorney - Org 10201400

About 90% of the City Attorney's budget is made up of personnel costs related to the City Attorney and the Paralegal/Office Administrator. There are not significant changes to the Fiscal Year 2017/2018 Budget, as compared to the 2016/2017 Adopted Budget.



Key Accomplishments

- ❖ Maintained quality level of legal counsel service with single attorney office
- ❖ Managed litigation for the City
- ❖ Improved time tracking and billing for outside entities such as Housing Authority
- Worked to improve efficiency of day to day activities of the City Attorney's Office

Goals and Performance Measures

Departmental Goals

- ❖ Maintain high level of legal counsel service to City Council and Departments
- ❖ Evaluate and improve litigation monitoring and management procedures
- Help develop email and document retention policy in cooperation with key departments such as IT

Performance Measures

- No specific performance measure.
- Prepare and conduct quarterly briefings with the City Council on existing and pending litigation.
- Adoption of email and document retention policy

CITY ATTORNEY
10201400

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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
TOTAL REVENUE		(123,911)	(161,186)	(30,037)	(36,753)	(36,753)	(36,965)
SALARIES AND BENEFITS							
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	59,198
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
TOTAL SALARIES AND BENEFITS		299,620	331,020	396,663	432,821	432,478	436,509
MAINTENANCE AND OPERATIONS							
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	5,616
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
TOTAL MAINTENANCE AND OPERATIONS		25,077	37,577	28,952	35,301	30,419	39,113
TOTAL EXPENDITURES		324,697	368,597	425,615	468,122	462,897	475,622

FINANCE DEPARTMENT SUMMARY

The Financial Services Department (Finance) provides various accounting and business services for the City of Madera. Included in these services are: financial reporting, general ledger maintenance, payroll, accounts payable, accounts receivable, purchasing, utility billing and collections, business licensing, debt management, investment portfolio management and the preparation and maintenance of the City's annual budget. Financial Services also oversees the Fleet Internal Services Fund and Grants.

Finance - Or 10201200

The Finance Org 10201200 budget includes the revenues and expenditures related to financial reporting, general ledger maintenance, payroll, accounts payable, accounts receivable, investment portfolio management and the City's budget. Finance is able to recapture some of its expenses for the services it provides to other departments through the City's indirect cost allocation for Administration and Overhead. Because Finance is within the General Fund, it does not charge other General Fund departments for Administration and Overhead. It only charges the non-General Fund departments that it serves.

Finance Utility Billing -Org 20301220, 20401230, 47601235

The Utility Billing division of the Financial Services Department provides the billing and collection services for the City's Utility Funds, which include Water, Sewer, Solid Waste and Storm Drainage. The costs for these services are charged directly to and reimbursed by the Utility Funds, with 50% coming from Water, 25% coming from Sewer and 25% coming from Solid Waste.

Purchasing - Org 10201210

Purchasing provides support for all City departments to ensure compliance with various purchasing rules and regulations and to ensure that the City is achieving economy of scale. We assist vendors in doing business with the City and encourage local vendors to do business with the City. We manage the Central Supply Warehouse, oversee the City's credit card programs and dispose of surplus property. Funding for this department is cost allocated throughout various City departments.

CFD 2005-1 - Org 48000000

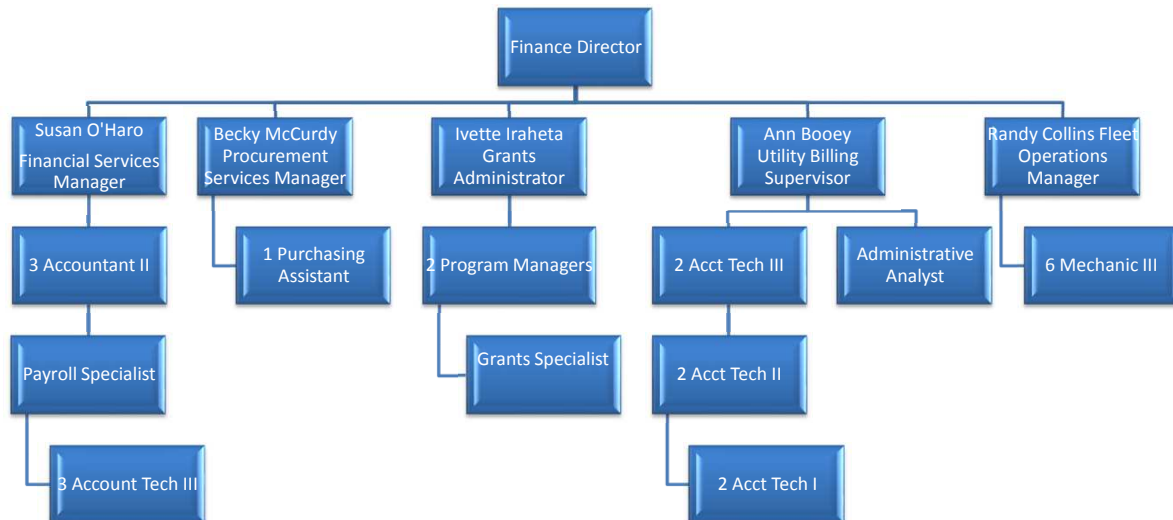
The City of Madera established the Community Facilities District 2005-1 (CFD 2005-1) per the Mello-Roos Community Facilities Act of 1982 on November 16, 2005. The purpose of the "District" was to authorize a levy of special taxes within the District to finance police services, fire protection and suppression services, park maintenance, and storm drainage system operation and maintenance.

CFD 2006-1 - Org 48010000

In December 2006 the City of Madera issued \$2,885,000 30 year Special Tax Bonds which were to be paid by the Community Facility District 2006 (CFD 2006-1) via a levy of special taxes. The proceeds of the Bonds were used to finance a portion of costs associated with acquiring certain public improvements related to the Madera East Olive Avenue Specific Plan. The improvements consisted of roadway, water improvements and other infrastructure necessary for the development of the property within the District.

Parks Facilities Lease Administration - Org 80200000

Parks Facilities Lease Administration is a debt service budget that is also handled by Finance.



Key Accomplishments

- ❖ Successfully completed the Fiscal Year 2015/2016 Audit which reflected General Fund expenditures and revenues within less than 1% of budget
- ❖ Obtained the CSMFO (California Society of Municipal Finance Officers) Excellence in Budgeting Award for the City of Madera 2016/2017 Budget
- ❖ Had Accounting staff attend an Intermediate Governmental Accounting workshop and two CSMFO Chapter Luncheon workshops
- ❖ Worked with Public Works to consolidate staffing and moved Field Representatives from Finance into Public Works
- ❖ Successfully completed the implementation of Tyler Munis core financials, which went live on August 1, 2016
- ❖ Improved regional training opportunities by taking a leadership position in the Southern San Joaquin Valley Chapter of the CSMFO

Goals and Performance Measures

Departmental Goals

- ❖ Submit the City of Madera 2017/2018 Operational Budget for the CSMFO Excellence in Budgeting Award again
- ❖ Continue to provide opportunities for staff to receive educational training related to their work, even with a reduced training budget
- ❖ Successfully implement the Business Licensing portion of the new Tyler Munis software program during Fiscal Year 2017/2018
- ❖ Improve Business Licensing compliance and collections through audits to be completed by an outside contractor
- ❖ Present the City Council with proposed revisions to the City of Madera Municipal Code for improvements related to business licensing
- ❖ Provide utility customers with useful and timely information to help them monitor their water usage through the use of the Sensus automated meter reading (AMR) system

Performance Measures

- Submission of adopted budget to CSMFO and Receipt of Excellence in Budgeting Award
- Provide at least 1 in-house training opportunity and Track training opportunity attendance for all employees
- A clean implementation of the Business Licensing module
- Increase Business Licensing revenue by \$100,000, including Rental Business Licensing
- Completion of updated ordinance and submission to Council for consideration
- Roll out on-line portal for water usage data for use by all utility customers

FINANCE
10201200

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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)
4348	Interfund Charges - Admin. Overhead	(341,951)	(233,321)	(561,404)	(566,651)	(566,651)	(566,651)
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)
TOTAL REVENUE		(385,936)	(294,797)	(585,676)	(600,951)	(699,903)	(695,588)
SALARIES AND BENEFITS							
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	71,755
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
TOTAL SALARIES AND BENEFITS		426,007	466,698	482,588	542,853	490,155	537,298
MAINTENANCE AND OPERATIONS							
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	1,000
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	6,000
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	134,000
6441	Contracted Services - Parking Citations	2,615	2,103	1,876	3,400	2,000	2,000
6450	Bad Debt Expense	0	0	0	1,000	500	0
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	4,000
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	20,851
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
TOTAL MAINTENANCE AND OPERATIONS		370,093	242,597	390,310	362,878	231,338	238,813
DEBT SERVICE							
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
TOTAL DEBT SERVICE		0	0	90,149	0	180,298	180,298
TOTAL CAPITAL OUTLAY							
7000	Office Furniture	0	512	0	0	0	0
7000	Vehicles and Equipment	0	0	284,033	0	225,962	365,446
TOTAL CAPITAL OUTLAY		0	512	284,033	0	225,962	365,446
TOTAL EXPENDITURES		796,100	709,807	1,247,080	905,730	1,127,753	1,321,855

"Formerly" FINANCE UTILITY BILLING

20301220

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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
TOTAL REVENUE		(1,239,495)	(1,190,969)	(1,340,972)	0	0	0
SALARIES AND BENEFITS							
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
TOTAL SALARIES AND BENEFITS		1,022,182	939,440	972,890	0	0	0
MAINTENANCE AND OPERATIONS							
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
TOTAL MAINTENANCE AND OPERATIONS		207,869	247,766	331,906	0	0	0
CAPITAL OUTLAY							
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
TOTAL CAPITAL OUTLAY		3,091	4,193	5,468	0	0	0
TOTAL EXPENDITURES		1,233,142	1,191,398	1,310,264	0	0	0

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
SALARIES AND BENEFITS							
5000	Salaries / Full-time	0	0	0	248,031	223,728	290,392
5005	Salaries / Part-time	0	0	0	25,727	35,360	33,834
5100	Salaries / Overtime	0	0	0	0	2,611	0
5105	Salaries - Leave Payout	0	0	0	1,548	0	2,211
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	65,592
5302	Long Term Disability Insurance	0	0	0	870	882	1,021
5303	Life Insurance Premiums	0	0	0	282	258	298
5304	Worker's Compensation Insurance	0	0	0	22,966	22,976	28,587
5305	Medicare Tax - Employer's Share	0	0	0	4,147	3,976	4,918
5307	Deferred Compensation / Part-time	0	0	0	965	1,191	1,269
5308	Deferred Compensation / Full-time	0	0	0	9,475	8,380	11,229
5309	Unemployment Insurance	0	0	0	1,749	1,859	1,717
5310	Section 125 Benefit Allow.	0	0	0	116,370	99,795	108,745
TOTAL SALARIES AND BENEFITS		0	0	0	492,871	461,700	550,038
MAINTENANCE AND OPERATIONS							
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	5,480
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
TOTAL MAINTENANCE AND OPERATIONS		0	0	0	160,662	186,803	207,971
CAPITAL OUTLAY							
7000	Office Furniture	0	0	0	500	0	500
8000	Interest Expense	0	0	0	2,000	0	2,000
TOTAL CAPITAL OUTLAY		0	0	0	2,500	0	2,500
TOTAL EXPENDITURES		0	0	0	656,033	648,503	760,509

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
SALARIES AND BENEFITS							
5000	Salaries / Full-time	0	0	0	124,016	111,864	145,196
5005	Salaries / Part-time	0	0	0	12,864	17,680	16,917
5100	Salaries / Overtime	0	0	0	0	1,306	0
5105	Salaries - Leave Payout	0	0	0	774	578	1,105
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	32,796
5302	Long Term Disability Insurance	0	0	0	435	390	510
5303	Life Insurance Premiums	0	0	0	141	114	149
5304	Worker's Compensation Insurance	0	0	0	11,483	11,488	14,294
5305	Medicare Tax - Employer's Share	0	0	0	2,073	1,988	2,459
5307	Deferred Compensation / Part-time	0	0	0	482	596	634
5308	Deferred Compensation / Full-time	0	0	0	4,737	4,190	5,615
5309	Unemployment Insurance	0	0	0	875	930	858
5310	Section 125 Benefit Allow.	0	0	0	58,185	44,146	54,372
TOTAL SALARIES AND BENEFITS		0	0	0	246,436	225,717	275,019
MAINTENANCE AND OPERATIONS							
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	2,740
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
TOTAL MAINTENANCE AND OPERATIONS		0	0	0	80,331	93,401	103,986
CAPITAL OUTLAY							
7000	Computer Equipment	0	0	0	0	0	0
	Lease Payment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	1,250	1,250	1,250
TOTAL EXPENDITURES		0	0	0	328,016	320,368	380,254

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
SALARIES AND BENEFITS							
5000	Salaries / Full-time	0	0	0	124,016	111,864	145,196
5005	Salaries / Part-time	0	0	0	12,864	17,680	16,917
5100	Salaries / Overtime	0	0	0	0	1,306	0
5105	Salaries - Leave Payout	0	0	0	774	578	1,105
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	32,796
5302	Long Term Disability Insurance	0	0	0	435	390	510
5303	Life Insurance Premiums	0	0	0	141	114	149
5304	Worker's Compensation Insurance	0	0	0	11,483	11,488	14,294
5305	Medicare Tax - Employer's Share	0	0	0	2,073	1,988	2,459
5307	Deferred Compensation / Part-time	0	0	0	482	596	634
5308	Deferred Compensation / Full-time	0	0	0	4,737	4,190	5,615
5309	Unemployment Insurance	0	0	0	875	930	858
5310	Section 125 Benefit Allow.	0	0	0	58,185	44,146	54,372
TOTAL SALARIES AND BENEFITS		0	0	0	246,436	225,717	275,019
MAINTENANCE AND OPERATIONS							
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	2,740
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
TOTAL MAINTENANCE AND OPERATIONS		0	0	0	80,331	93,401	103,986
CAPITAL OUTLAY							
7000	Computer Equipment	0	0	0	0	0	0
	Lease Payment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	1,250	1,250	1,250
TOTAL EXPENDITURES		0	0	0	328,016	320,368	380,254

PURCHASING
10201210

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4348	Interfund Charges - Admin. Overhead	(75,665)	(118,599)	(116,103)	(132,426)	(132,426)	(132,426)
	TOTAL REVENUE	(75,665)	(118,599)	(116,103)	(132,426)	(132,426)	(132,426)
SALARIES AND BENEFITS							
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	21,784
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
	TOTAL SALARIES AND BENEFITS	148,786	166,417	181,510	188,777	173,471	152,976
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	1,186	1,220	1,080	1,300	1,300	1,100
6411	Advertising - Bids and Legal Notices	453	323	481	500	500	300
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	100
6440	Contracted Services	2,767	2,588	2,500	3,680	3,680	3,200
6532	Supplies	91	41	0	100	100	200
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	13,534
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	2,240
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
	TOTAL MAINTENANCE AND OPERATIONS	12,267	23,191	18,698	23,412	23,512	32,019
	TOTAL EXPENDITURES	161,053	189,608	200,208	212,188	196,983	184,995

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
FUND: 48000							
Dept 481: CFD 2005-1, City-Wide Services							
REVENUE							
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
	TOTAL REVENUE	(276,270)	(273,274)	(316,676)	(269,000)	(269,000)	(269,000)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	15,668	9,123	6,730	7,663	7,663	7,663
TRANSFERS OUT							
8200	Operating Transfers to Other Funds	216,000	0	500,000	800,000	800,000	500,000
	TOTAL TRANSFERS OUT	216,000	0	500,000	800,000	800,000	500,000
	TOTAL EXPENDITURES	231,668	9,123	506,730	807,663	807,663	507,663

**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
REVENUE							
4000	CFD Taxes	(181,579)	(186,724)	(186,903)	(185,000)	(185,000)	(185,000)
4162	Interest Income	(5)	0	0	0	0	0
	TOTAL REVENUE	(181,584)	(186,724)	(186,903)	(185,000)	(185,000)	(185,000)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	12,059	9,479	8,399	7,601	7,501	7,501
TRANSFERS OUT							
8210	Operating Transfers to Other Funds (Debt Service)	165,515	169,565	172,970	176,120	176,120	179,030
	TOTAL TRANSFERS OUT	165,515	169,565	172,970	176,120	176,120	179,030
	TOTAL EXPENDITURES	177,574	179,044	181,369	183,721	183,621	186,531

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
REVENUE							
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)
	TOTAL REVENUE	(170,259)	(171,139)	(174,749)	(177,720)	(177,720)	(180,630)
DEBT SERVICE							
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
	TOTAL DEBT SERVICE	165,915	169,565	172,970	176,120	176,120	179,030
	TOTAL EXPENDITURES	165,915	169,565	172,970	176,120	176,120	179,030

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
REVENUE							
4355	Transfer-in From Fund 45218	(194,257)	(194,257)	(194,257)	(194,257)	(194,257)	(194,257)
	TOTAL REVENUE	(194,257)	(194,257)	(194,257)	(194,257)	(194,257)	(194,257)
DEBT SERVICE							
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
	TOTAL DEBT SERVICE	194,256	194,257	194,257	194,257	194,257	194,257
	TOTAL EXPENDITURES	194,256	194,257	194,257	194,257	194,257	194,257

HUMAN RESOURCES/RISK MANAGEMENT DEPARTMENT SUMMARY

Human Resources/Risk Management manages personnel, employee relations and risk management programs. These activities include recruitment, employee benefits, personnel records, labor negotiations and contract administration, classification and compensation, training, insurance/self-insurance, claims management, safety/loss control, and emergency preparedness.

Human Resources/Risk Management - Org 10201500

The Human Resources Department budget for 2017-18 includes some line item increases due to contracted pricing or labor relations obligations. There are no requests for additional operational funds beyond this, nor is the department requesting any changes to staffing. Consistent with the prior year, the budget includes a request for \$1,000 for the ADA Advisory Council under the contracted services line item. These monies will be used for activities such as participating in the Madera Fair and purchasing educational and promotional materials to be handed out to the public at these types of events.

Insurance/Risk Management - Org 10901510

The Insurance/Risk Management budget represents the major activities of the Insurance Reserve Fund. For most of the City's insurance needs, the City participates in the Central San Joaquin Valley Risk Management Authority. Each year, the Authority actuarially adjusts prior program years based on actual and anticipated losses and claim development. If the City's monies on deposit exceed the estimated adjusted losses, the City receives a refund of contributions. If the City's monies on deposit fall short of estimated losses, the City is required to deposit additional monies. Over the next few years, the City will owe significant amounts for prior years. The large amounts owed in the worker's compensation program are partly due to adverse claim development and partly due to funding decisions in prior years that left the City exposed to the potential of future deposits being required. The Authority Board has taken action to correct these issues to the extent possible by increasing the confidence level used for funding and lowering the discount rate. Specifically for the 2017/18 program year, the discount rate has been set at 1.75% with both the liability and the worker's compensation programs funded at the 85% confidence level.



Key Accomplishments

- ❖ Began negotiations with the Law Enforcement Mid Management unit for a Worker's Compensation Alternative Dispute Resolution Agreement (Carve-Out)
- ❖ Promulgated 47 Civil Service employment lists; onboarded 81 new employees
- ❖ Processed and provided ongoing management for 88 reports of employee injuries
- ❖ Processed and provided ongoing management of 28 government tort claims filed against the City
- ❖ Participated in ongoing analysis and implementation processes for the Tyler Munis system specific to HR/Payroll. The department successfully built the Employee Master, Job/Salary Records, Position Control, Job Class Master and Online Employment Applications as well as the Applicant Tracking system. The department will be ready for the HR/Payroll module Go Live once the Time & Attendance system is built and integrated.

Goals and Performance Measures

Departmental Goals

- ❖ Implement Human Resources modules in new Enterprise Resource Planning software, including:
 - * Evaluation of current processes in Human Resources and between Human Resources and Payroll to identify areas for process improvement and improved efficiencies
 - * Implementation of online recruiting/application processes
 - * Implementation of employee access to information in the HRIS and payroll modules of the system
 - * Evaluation of feasibility of workers' compensation, liability and/or property damage recovery claims management in the new software system and implementation of any identified changes
- ❖ Continue to improve how the Human Resources Department interacts with the public through technology such as social media and the City's website

Performance Measures

- Implement modules.
- Implement module and transition to an online recruiting/application process.
- Implement employee access and train all employees on utilizing the new system.
- Implement module to the extent feasible.
- Utilize social media for the full recruitment cycle of every recruitment. When the HR modules in Munis Go Live, move to a completely online application and recruitment process.

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
REVENUE							
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
	TOTAL REVENUE	(244,503)	(276,656)	(297,506)	(355,359)	(355,359)	(355,359)
SALARIES AND BENEFITS							
5000	Salaries / Full-time	236,430	220,102	285,229	297,537	285,159	306,839
5105	Salaries - Leave Payout	8,377	6,037	10,762	16,046	11,830	16,815
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	54,605
5302	Long Term Disability Insurance	749	779	887	954	946	961
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	27,054
5305	Medicare Tax - Employer's Share	3,810	3,411	4,272	4,708	4,429	4,855
5308	Deferred Compensation / Full-time	5,433	4,718	6,029	6,589	5,913	6,674
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	78,951
	TOTAL SALARIES AND BENEFITS	358,667	347,227	459,740.22	481,577	463,701	498,766
MAINTENANCE AND OPERATIONS							
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	8,500
6460	Pre-Employment Health Screening	3,707	3,973	4,307	4,500	5,400	5,400
6460	Pre-employment Background Checks	832	847	0	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	3,780
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
	TOTAL MAINTENANCE AND OPERATIONS	22,456	75,237	46,180	56,255	56,555	59,161
	TOTAL EXPENDITURES	381,123	422,465	505,920	537,832	520,257	557,927

INSURANCE/RISK MANAGEMENT

10901510

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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
TOTAL REVENUE		(242,267)	(977,494)	(1,544,477)	(173,000)	(150,734)	(555,000)
MAINTENANCE AND OPERATIONS							
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
TOTAL MAINTENANCE AND OPERATIONS		367,815	894,121	129,256	205,000	100,000	555,000
TOTAL EXPENDITURES		367,815	894,121	129,256	205,000	100,000	555,000

POLICE SERVICES DEPARTMENT SUMMARY

The City of Madera appoints its Chief of Police. The Chief of Police, one Commander and three Lieutenants manage 65 sworn officers, 23 non-sworn, 14 volunteers and 7 chaplains. The Department supports a Detective Division (5 officers and a sergeant), Special Investigations unit (4 MPD officers, Chowchilla Officer, Probation Officer, Sheriff's Deputy and MPD sergeant), one officer on the countywide Narcotics Enforcement Team, two School Resource officers assigned to the Madera Unified School District and one Housing Authority Officer. The remaining personnel are assigned to patrol functions. With the passage of Measure K, the Department will make the following additions: One Police Lieutenant, Two Police Sergeants, Eight Officers, One Public Safety Dispatcher, One Records Clerk, One Network Administrator, Six Police vehicles and Safety equipment (these numbers are reflected above).

The Madera Police Department strives to make Madera a safer community through an effective policing model identified by three tenets:

- Solving problems, orienting toward crime, not just criminals
- Asking citizens to reassert their role in crime reduction and community livability
- Being accountable, taking responsibility for the level of crime

Effective policing is an evolving strategy that alters the fundamental way in which the police fight crime and respond to other problems in the community. It means having officers in neighborhoods working cooperatively with people to address the problems of crime, drugs, disorder, fear, and other elements that have a disruptive influence on the quality of life in our city.

Effective policing is not soft on crime. In many ways it is tougher on crime than traditional policing because it has, as a basic tenant, a problem solving orientation. Effective policing is based on the realization that most crimes are solved with information that comes from people. The better our relationship with people, the more information we will have at our disposal to combat crime.

Effective policing is a partnership involving all affected participants from government, neighborhoods, social, civic, educational, and religious groups to identify, address, and solve problems.

Effective policing is empowerment, creating a sense of joint ownership for reciprocal behavior, skills, and attitudes which allow members of "communities" and officers to express their concerns.

Through that expression of concerns, crime, livability, and economic conditions can be impacted. Effective policing is accountability, placing shared responsibility for solving problems on citizens, police, government, civic, and social agencies. Effective policing is problem solving, the identification of criminal, and disruptive behavior patterns to develop methods and solutions for permanent resolution.

AB 109 - Org 10202010

AB-109 funds a Police Officer position, ancillary equipment and training at 58%; the remaining 42% is captured in Administration. This officer is assigned to the G.R.E.A.T. program with emphasis on Gang Resistance Education and Training. G.R.E.A.T is an evidence-based, effective gang and violence prevention program built around school-based, law enforcement officer-instructed classroom curricula. The Program is intended as an immunization against delinquency, youth violence and gang membership for children in the years immediately before the prime ages for introduction into gangs and delinquent behavior.

Community Corrections Partnership - Org 10202020

Community Corrections Partnership (CCP) funds one position and ancillary equipment and training 100%. The Sergeant of the Special Investigations Unit is funded by this account. The SIU Sergeant is responsible for the supervision of a multi-agency investigations unit that consists of four MPD officers, one Chowchilla Officer, one Probation Officer, one Sheriff Deputy and one CHP Officer.

School Policing - Org 10202030

Madera Unified School District funds two positions 100% - The school officers' responsibilities consist of security, intelligence gathering, mentoring and responding to calls for service generated by the function of the schools.

Housing Authority - Org 10202040

The Housing Authority and the Madera Police Department have entered into an agreement to reinstate the Housing Authority Officer position. The Housing Authority will fund a Police Officer position at 100%. The Housing Authority Officer's primary duty is to provide frontline law enforcement supervision to all Housing Authority interests.

Administratio

Police Administration represents the general PD budget. The PD budget showed an overall increase of \$263,000. The increase was a combination of events including increases in M&O, interfund charges and Salaries & Benefits.

COPS Hiring Program - Org 10202050

The COPS Hiring Program, a multi-year grant designed to maintain or increase personnel. We have received \$61,000 for the year 17/18 to assist in maintaining personnel costs of one police officer.

Animal Control - Org 10202060

Animal Control budget decreased by \$89,000.00

SLESF -Org 47700000

The State Law Enforcement Services Fund (SLESF) provides a General Fund offset for maintenance/replacement of front line equipment and training material such as ammunition.

JAG Grant - Org 47800000

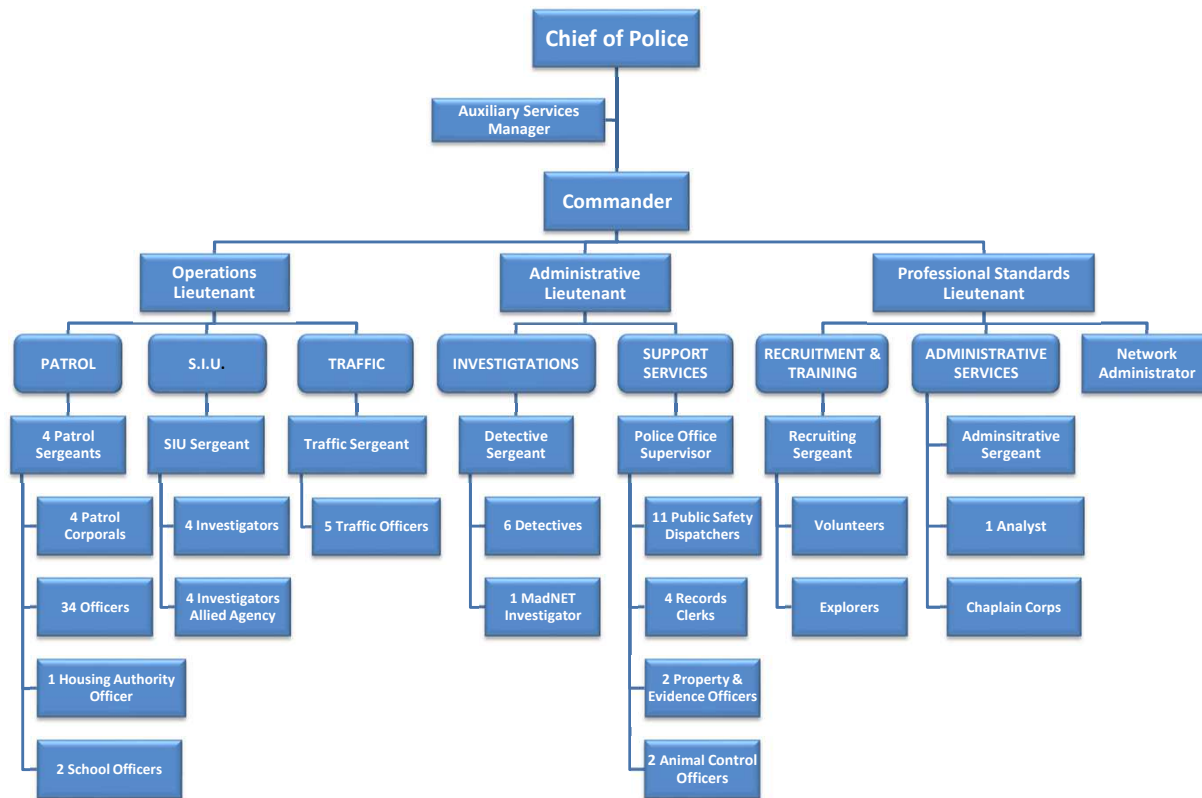
The Justice Assistance Grant (Jag) funds have always been used to upgrade equipment or provide for an opportunity to purchase equipment that would otherwise be unavailable. During the prior year the JAG Grant was utilized to cover the annual cost of our in car camera system. We did not receive the JAG Grant during the prior period. The Grants Department is working to achieve Jag Grant funding during the course of this fiscal year.

DUI Enforcement and Awareness- Org 47900000

The Madera Police Department will not participate in the DUI grant for the fiscal year 17/18

Measure K - Org 10252000

Measure K will allow the Department to make the following additions: One Police Lieutenant, Two Police Sergeants, Eight Officers, One Public Safety Dispatcher, One Records Clerk, One Network Administrator, Six Police Vehicles and safety equipment.



Key Accomplishments

- ❖ Over 80% of Madera voters approved a .5% sales tax increase which will be spent on public safety in the form of 8 additional police officers, 2 additional sergeants, one dispatcher and one records clerk.
- ❖ The residents of Madera are reasserting their role in crime reduction in their neighborhoods by participating in neighborhood watch groups. We currently have 76 neighborhood watch groups.
- ❖ Expanded our social media presence by livestreaming Town Hall meetings and a portion of our Citizen's Academy.
- ❖ Began releasing internally produced videos focused on public awareness.
- ❖ Added a second G.R.E.A.T. (Gang Resistance Education and Training) Training Officer to expand our efforts at deterring fourth grade students in Madera Unified School District from joining street gangs.
- ❖ Successfully hosted MPD's first Kids Camp and implemented Learning with the Law and Madera Police and Kids Together (MPAKT) programs.

Goals and Performance Measures

Departmental Goals

- ❖ Continue to pursue and expand community outreach opportunities, which is one of the most important components of policing the City of Madera
- ❖ Implement a Parent Project Program which is a new training program for parents raising difficult or out-of-control children.
- ❖ Crime still remains an issue, we will be diligent on bringing down our numbers and making Madera a safer place to live!
- ❖ Social Media: Continue to increase awareness with our social media presence on Facebook and YouTube. Continue to investigate other social media avenues to keep the public informed and engaged.

Performance Measures

Continue to assist in the growth of new Neighborhood Watch groups; successfully host the 2nd MPD Kids Camp; continue to engage students through the Learning with the Law and MPACT programs.

Successfully host a Parent Project Program training session that is attended by members of the community that find value in the information.

Measurable reduction in City of Madera's crime statistics as a whole, utilizing the Measure K tax payer dollars to increase our presence in the community.

Expanded ability to engage citizens in dialogue and the sharing of information.

POLICE SERVICES - AB109
10202010*

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4434	AB109 Grant	0	0	(92,196)	(92,000)	(92,000)	(62,116)
	TOTAL REVENUE	0	0	(92,196)	(92,000)	(92,000)	(62,116)
SALARIES AND BENEFITS							
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
	TOTAL SALARIES AND BENEFITS	0	0	58,135	62,000	62,000	61,803
MAINTENANCE AND OPERATIONS							
6470	Chowchilla P.D. share of A.B.109 funds	0	0	30,000	30,000	30,000	0
	TOTAL MAINTENANCE AND OPERATIONS	0	0	30,000	30,000	30,000	0
	TOTAL EXPENDITURES	0	0	88,135	92,000	92,000	61,803

* 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
REVENUE							
4659	Refunds and Reimbursements	0	(124,394)	(128,541)	(127,717)	(144,223)	(145,233)
	TOTAL REVENUE	0	(124,394)	(128,541)	(127,717)	(144,223)	(145,233)
SALARIES AND BENEFITS							
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
	TOTAL SALARIES AND BENEFITS	0	129,409	125,233	127,716	144,223	145,233
	TOTAL EXPENDITURES	0	129,409	125,233	127,716	144,223	145,233

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
REVENUE							
4219	M.U.S.D. Police Contract Charges	(150,243)	(249,332)	(236,877)	(252,564)	(256,273)	(256,952)
	TOTAL REVENUE	(150,243)	(249,332)	(236,877)	(252,564)	(256,273)	(256,952)
SALARIES AND BENEFITS							
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
	TOTAL SALARIES AND BENEFITS	140,524	240,834	271,060	252,564	256,273	256,952
	TOTAL EXPENDITURES	140,524	240,834	271,060	252,564	256,273	256,952

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
REVENUE							
4661	Reimbursement - Housing Auth. to City	(82,000)	0	0	(126,414)	(105,774)	(128,675)
	TOTAL REVENUE	(82,000)	0	0	(126,414)	(105,774)	(128,675)
SALARIES AND BENEFITS							
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
	TOTAL SALARIES AND BENEFITS	81,999	0	0	126,414	105,774	128,675
	TOTAL EXPENDITURES	81,999	0	0	126,414	105,774	128,675

POLICE SERVICES - ADMINISTRATION

10202000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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)
TOTAL REVENUE		(1,135,266)	(937,385)	(774,764)	(745,497)	(751,347)	(759,497)
SALARIES AND BENEFITS							
5000	Salaries / Full-time	4,419,700	4,290,846	4,664,578	4,934,525	4,781,780	4,701,111
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	234,925
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	66,044
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	2,042,845
5302	Long Term Disability Insurance	13,822	10,754	14,985	17,442	16,463	16,791
5303	Life Insurance Premiums	4,577	5,686	4,685	5,086	4,947	4,988
5304	Worker's Compensation Insurance	377,473	390,759	439,843	467,080	470,822	479,784
5305	Medicare Tax - Employer's Share	78,253	72,444	77,352	82,982	79,077	81,534
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	36,683
5309	Unemployment Insurance	22,931	19,648	17,385	17,055	16,588	14,756
5310	Section 125 Benefit Allow.	1,045,332	1,305,401	1,275,886	1,256,950	1,210,816	1,286,047
TOTAL SALARIES AND BENEFITS		8,301,061	8,497,056	9,436,392	9,683,054	9,417,208	9,418,653

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
MAINTENANCE AND OPERATIONS							
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	56,542
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	178,657
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
TOTAL MAINTENANCE AND OPERATIONS		1,247,769	1,327,218	1,312,699	1,421,675	1,459,675	1,653,629
TOTAL EXPENDITURES		9,548,830	9,824,274	10,749,091	11,104,730	10,876,883	11,072,282

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
REVENUE							
4456	C.O.P.S.Hiring Program Grant	(337,636)	(20,833)	(197,917)	(235,000)	(235,000)	(94,002)
	TOTAL REVENUE	(337,636)	(20,833)	(197,917)	(235,000)	(235,000)	(94,002)
SALARIES AND BENEFITS							
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
	TOTAL SALARIES AND BENEFITS	337,304	166,691	238,676	225,363	261,299	93,941
	TOTAL EXPENDITURES	337,304	166,691	238,676	225,363	261,299	93,941

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
REVENUE							
4101	Animal License Revenue	(17,475)	(7,742)	(11,913)	(15,000)	(15,000)	(13,000)
4551	Fines and Penalties for Violations	(9,156)	(2,248)	(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
TOTAL REVENUE		(27,660)	(10,354)	(13,906)	(17,300)	(17,300)	(15,300)
SALARIES AND BENEFITS							
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	14,388
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
TOTAL SALARIES AND BENEFITS		127,216	69,995	116,890	140,442	64,641	146,341
MAINTENANCE AND OPERATIONS							
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
6902	Transfers to Other Depts.- Central Supply	0	0	18	0	0	0
6908	Interfund Charges - Vehicle Repairs	4,626	5,065	5,113	6,685	6,685	6,603
6907	Interfund Charges - Vehicle Replacement	0	2,667	3,133	0	0	4,267
TOTAL MAINTENANCE AND OPERATIONS		136,683	162,924	171,334	193,385	193,385	97,570
TOTAL EXPENDITURES		263,899	232,919	288,224	333,827	258,026	243,911

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
REVENUE							
4492	CalGRIP Grant - O.E.S.	(123,723)	(88,352)	0	0	0	0
	TOTAL REVENUE	(123,723)	(88,352)	0	0	0	0
SALARIES AND BENEFITS							
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
	TOTAL SALARIES AND BENEFITS	55,721	28,193	0	0	0	0
MAINTENANCE AND OPERATIONS							
6470	Funding to Outside Agencies - Big Bros/Sisters	14,917	9,154	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	14,917	9,154	0	0	0	0
	TOTAL EXPENDITURES	70,638	37,347	0	0	0	0

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
REVENUE							
4075	Measure K Sales Tax - PD	0	0	0	0	(400,000)	(1,895,000)
4355	Transfer-In	0	0	0	0	0	0
	TOTAL REVENUE	0	0	0	0	(400,000)	(1,895,000)
SALARIES AND BENEFITS							
5000	Salaries / Full-time	0	0	0	0	0	878,587
5005	Salaries / Part-time	0	0	0	0	0	0
5100	Salaries / Overtime	0	0	0	0	0	35,075
5105	Salaries - Leave Payout	0	0	0	0	0	0
5110	Salaries / Uniform Pay	0	0	0	0	0	13,556
5200	Salaries - Auto and Expense Allowance	0	0	0	0	0	0
5300	Public Employees Retirement System	0	0	0	0	0	265,154
5302	Long Term Disability Insurance	0	0	0	0	0	3,163
5303	Life Insurance Premiums	0	0	0	0	0	1,039
5304	Worker's Compensation Insurance	0	0	0	0	0	80,875
5305	Medicare Tax - Employer's Share	0	0	0	0	0	13,577
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	3,150
5310	Section 125 Benefit Allow.	0	0	0	0	0	292,814
	TOTAL SALARIES AND BENEFITS	0	0	0	0	0	1,592,497
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	0	0	0	0	0	498,500
	TOTAL EXPENDITURES	0	0	0	0	0	2,090,997

POLICE ACTIVITY - SLESF
47700000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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)
	TOTAL REVENUE	(124,978)	(100,112)	(100,301)	(100,000)	(100,000)	(100,000)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	109,535	84,779	71,841	100,000	100,000	100,000
TOTAL CAPITAL OUTLAY							
7000	Computers and Peripherals	84	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	84	0	0	0	0	0
	TOTAL EXPENDITURES	109,619	84,779	71,841	100,000	100,000	100,000

POLICE ACTIVITY - JAG
47800000

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

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
REVENUE							
4458	DUI Enf. & Awareness Grant	(94,369)	(123,082)	(20,462)	0	0	0
	TOTAL REVENUE	(94,369)	(123,082)	(20,462)	0	0	0
SALARIES AND BENEFITS							
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
	TOTAL SALARIES AND BENEFITS	68,950	80,137	0	0	0	0
MAINTENANCE AND OPERATIONS							
6532	Other Supplies	1,415	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	1,415	0	0	0	0	0
	TOTAL EXPENDITURES	70,365	80,137	0	0	0	0

FIRE SERVICES DEPARTMENT SUMMARY

The Madera City Fire Department is administered by the California Department of Forestry and Fire Protection (CAL FIRE) pursuant to a cooperative fire protection agreement. Policy direction remains with the Madera City Council and all permanent Fire Department staff are CAL FIRE employees. The Department provides a multitude of emergency and non-emergency services to the community. Services include: Fire suppression and prevention, emergency medical assistance, rescue, public service assistance, fire menace standbys.

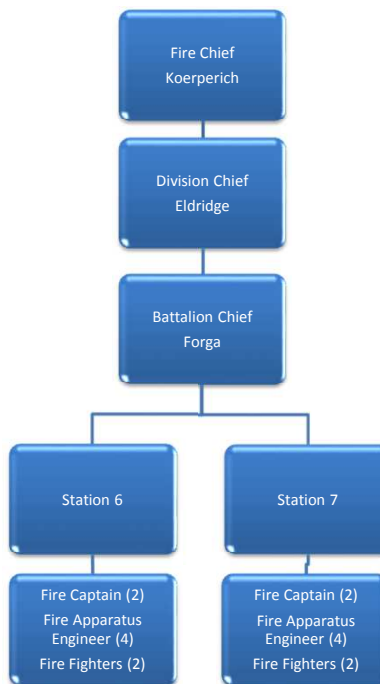
The two City Fire Stations, located at 317 North Lake and 200 South Schnoor, are staffed 24 hours a day. The Fire Department staffs two fire engines with 3 personnel each. One reserve fire engine and one mini pumper patrol is maintained and staffed as needed.

Administration - Org 10202500

The Fire Administration budget is primarily made up of the CAL FIRE contract. This year the staff benefit rates increased and collective bargaining resulted in a 4% raise for employees, causing an increase to the contract. The budget also supports equipment and vehicle repairs, equipment replacement, IT, building and office supplies and facility maintenance.

Measure K - Org 10252500

Measure K will allow the Department to make the following additions: design and construction of a new fire station in future years to better serve Madera residents as the City expands. Measure K can be used to purchase other necessary public safety equipment or pay for staffing to support Fire related needs.



Key Accomplishments

- ❖ Completed Hydrant Maintenance in targeted locations
- ❖ Received new E6 to outfit and put in service
- ❖ Kitchen remodel of Station 7 completed

Goals and Performance Measures

Departmental Goals

- | | |
|---|--|
| <ul style="list-style-type: none"> ❖ Migration of new E6 into Fleet ❖ Repair/ resurface Station 6 and 7 parking lots ❖ Replace carpet at both stations | <ul style="list-style-type: none"> ❖ Fully operational engine brought into use ❖ Completion of parking lot repairs ❖ Replacement of carpets |
|---|--|

FIRE SERVICES - ADMINISTRATION
10202500

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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
TOTAL REVENUE		(72,981)	(51,332)	(52,951)	(57,820)	(241,002)	(77,820)
MAINTENANCE AND OPERATIONS							
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	52,572
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	3,000,000
6532	Building Supplies, Keys, Repairs	10,690	12,006	13,923	10,000	24,000	35,000
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	40,374
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
TOTAL MAINTENANCE AND OPERATIONS		2,740,145	3,074,735	3,123,731	3,563,618	3,200,623	3,217,372
DEBT SERVICE							
8000	Interest Expense	0	0	0	0	16,334	12,657
8002	Lease Payment - Principal	0	0	75,566	0	134,798	138,476
TOTAL DEBT SERVICE		0	0	75,566	0	151,132	151,133
CAPITAL OUTLAY							
7000	Vehicles and Equipment	0	0	231,988	0	454,312	0
TOTAL CAPITAL OUTLAY		0	0	231,988	0	454,312	0
TOTAL EXPENDITURES		2,740,145	3,074,735	3,431,285	3,563,618	3,806,068	3,368,505

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
REVENUE							
	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
	TOTAL REVENUE	0	0	0	0	(400,000)	(1,750,000)
MAINTENANCE AND OPERATIONS							
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	17,428
6440	Contracted Services	0	0	0	0	0	188,582
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
	TOTAL MAINTENANCE AND OPERATIONS	0	0	0	0	0	206,010
CAPITAL OUTLAY							
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
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	1,750,000
DEBT SERVICE							
8000	Interest Expense	0	0	0	0	0	0
8002	Lease Payment - Principal	0	0	0	0	0	0
	TOTAL DEBT SERVICE	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0	1,956,010

COMMUNITY DEVELOPMENT DEPARTMENT SUMMARY

The Community Development Department was established in 2006 to facilitate a coordinated approach to planning and development within the City, and is currently the home of the Planning, Building, Engineering, and Public Works Departments. The Department manages long term city planning, land development and construction, public improvement projects, and the maintenance and operations of public facilities. By combining these functions under a single management structure, the City helps to ensure that Madera is planned, designed, built and maintained in a cohesive manner. The Community Development Director works with the department managers to coordinate their work programs, particularly those elements where there is overlap between departments.

Planning - Org 10204100

The Planning Department is responsible for long range planning within the city, the maintenance and application of the City's Zoning Ordinance and the processing and approval of site-specific development proposals to include rezoning, tentative maps, use permits and site plan reviews. Planning staff members also serve as staff to the Madera Planning Commission.

Building Inspection - Org 10204200

The City of Madera Building Department is responsible for overseeing all activities associated with on-site construction. The department administers the building permit process from the intake of building plans through the issuance of a certificate of occupancy. The department provides full service delivery of information to ensure code compliance during the construction process through plan check and inspection processes. The addition of a new permit technician will enhance the Department's customer service delivery and allow other staff members covering these functions to return to their regular assigned job duties. The City's fire prevention function is also maintained through the Building Department, which manages an interim Fire Marshall services contract with Fire Safety Solutions.

Engineering - Org 10204300

The Engineering Department is responsible for the design and management of public facility construction projects throughout the City, as well as for reviewing and approving private development projects that either connect to, or construct parts of, the City's public utility systems. Primary functions include preparing and/or approving design drawings, conducting the bidding process for public improvements, and providing construction oversight and inspection services where applicable. The department also conducts and reviews special engineering studies and is responsible for conducting speed surveys which are used to establish speed limits within the city.

Public Works

The Public Works Department is responsible for maintaining and managing operations for the City's public utility systems. Services provided by the department include ensuring sufficient clean fresh water; reliable sewer services; street maintenance; storm drainage systems; street cleaning; maintenance of street pavement, street lights, traffic signals; public building maintenance, and maintenance of the City's Airport. The Department is composed of the following divisions: Facilities/Electrical Maintenance, Streets & Storm Drainage, Water & Sewer, Waste Water Treatment Plant, Solid Waste & Recycling, and Administration & Airport. These divisions are further summarized in an expanded Public Works Department Summary.



Key Accomplishments

- ❖ Completed entitlement processing and development agreement adoption for the Madera Travel Center project.
- ❖ Prepared and presented discussion on economic development programs and tools to City Council.
- ❖ Conducted session of City of Madera Vision Leadership Academy focusing on community development.
- ❖ Coordinated and conducted series of small business workshops for community members.
- ❖ Participated in Regional Groundwater Management Group and GSA Formation Committee behalf of City and coordinated formation of City of Madera Groundwater Sustainability Agency.
- ❖ Planning Discretionary Permits – Processed 51 Site Plan Reviews, 36 Conditional Use Permits, 5 Variances and 3 Tentative Subdivision Maps to the Planning Commission in FY 2016/17
- ❖ Planning Ministerial Permits – Processed 13 Zoning Administrators Permits, 52 Sign Review, and 35 Temporary Use Permits in FY 2016/17
- ❖ Completed 17 Preliminary Project Planning Reviews for prospective applicants
- ❖ Completed final inspection and issued certificate of occupancy for the remodel of the Bethard Square Shopping Center, including Planet Fitness
- ❖ Completed final inspection and issued certificate of occupancy for Taco Bell
- ❖ Facilitated approvals for remodels of Avila Plumbing, Long John Silvers, KFC, the former Madera Valley Inn, and the former Madera Tribune Building
- ❖ Completed cross walk along Howard Road for pedestrian safety going to and from the Lions Town & Country Park
- ❖ Provided exemplary customer service
- ❖ See key accomplishments for the Public Works Department in the Public Works Summary

Goals and Performance Measures

Departmental Goals

- ❖ Initiate and complete development impact fee study and fee schedule update
- ❖ Update development services fee schedule
- ❖ Implement the permits module of Tyler Munis for the development-services departments
- ❖ Commence Specific Plan and Environmental Impact Report for West-Madera Village
- ❖ Complete final phase of Commercial Water Meter Installation project.
- ❖ Begin Olive Avenue Construction Project Design (Gateway Drive to Knox Street)
- ❖ Complete construction of Yosemite/Elm Traffic signal
- ❖ Process & Present “No Cut Policy” for newly improved streets
- ❖ Utilize pavement management system to manage and improve City streets
- ❖ Complete the upgrade of street lights and safety lighting standards
- ❖ Provide in-house environmental compliance review and documentation for capital improvement projects.
- ❖ Complete the update of the Zoning Ordinance
- ❖ Continue to encourage/facilitate small business growth and the Small Business Workshop series
- ❖ Continue to implement the principles, goals and policies of the 2009 General Plan. Ensure compliance with all codes for the construction, use, and occupancy of buildings and all of their various components
- ❖ Process plan checks for all single-family residential and commercial construction projects within target timelines
- ❖ Respond to all building permit field inspection on a next-business day basis.
- ❖ Respond to all informational requests and housing complaints from the public in a timely basis
- ❖ To keep pace with the increases in documentation requirements and the retrieval of documents, the Division will expand the use of new technology
- ❖ Conduct building inspections and issue certificate of occupancy for all new construction
- ❖ Continue to provide exemplary customer service
- ❖ See goals for the Public Works Department in the Public Works Summary

Performance Measures

- Completion of fee study for City Council consideration
- Presentation of fee update/alternatives for City Council consideration
- Achieve "go-live" for permits module
- Filing of application, selection of consultant and execution of agreement to prepare EIR. Conduct preliminary informational workshop
- Completion and acceptance of capital project
- Commence design and show meaningful progress in one or more project components such as survey, traffic study, drainage study, determination of soil R-value, right of way acquisition
- Completion and acceptance of capital project
- Presentation of policy to City Council for consideration
- Ongoing program
- Completion and adoption of standards.
- Ongoing project-by-project effort. Performance on individual projects measured by completion of environmental documents.
- Review by Planning Commission and adoption by City Council
- Make presentations as part of quarterly small business development workshops
- No specific performance measure
- 4 week turnaround for single family residential construction 6 week turnaround for commercial construction
- Perform inspections within 1 business day of request. Track timelines for inspection turnaround
- 72 hour response to information and complaint
- No specific performance measure
- Track issuance of permits, inspections, and certificates of occupancy
- No specific performance measure
- See Public Works Department summary

COMMUNITY DEVELOPMENT- PLANNING
10204100

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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)
TOTAL REVENUE		(122,503)	(191,551)	(143,055)	(197,500)	(179,000)	(277,500)
SALARIES AND BENEFITS							
5000	Salaries / Full-time	182,932	185,984	215,300	286,105	245,876	281,970
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	54,866
5302	Long Term Disability Insurance	583	714	737	978	875	950
5303	Life Insurance Premiums	178	238	224	289	238	279
5304	Worker's Compensation Insurance	14,613	15,001	19,311	24,127	21,856	24,994
5305	Medicare Tax - Employer's Share	3,218	3,075	3,671	4,540	4,114	4,478
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	5,902
5309	Unemployment Insurance	1,326	855	923	1,003	1,018	843
5310	Section 125 Benefit Allow.	46,264	65,956	66,888	85,387	63,256	70,942
TOTAL SALARIES AND BENEFITS		306,856	325,374	392,896	493,871	415,084	466,153
MAINTENANCE AND OPERATIONS							
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	0
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	13,500
6900	Interfund Charges - Fac. Maint	0	7,687	3,115	3,115	3,115	11,039
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	0
6907	Interfund Charges - Vehicle Replacement	0	1,400	1,400	0	0	0
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
TOTAL MAINTENANCE AND OPERATIONS		45,979	149,225	64,868	63,521	56,821	67,077
TOTAL EXPENDITURES		352,835	474,600	457,764	557,392	471,905	533,230

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
REVENUE							
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
TOTAL REVENUE		(644,121)	(884,363)	(944,201)	(925,020)	(1,026,950)	(996,520)
SALARIES AND BENEFITS							
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	84,520
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
TOTAL SALARIES AND BENEFITS		391,347	419,406	483,223	587,802	549,840	579,888
MAINTENANCE AND OPERATIONS							
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	185,000
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	9,939
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	8,053
6907	Interfund Charges - Vehicle Replacements	0	4,160	4,860	0	0	3,617
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
TOTAL MAINTENANCE AND OPERATIONS		215,527	245,238	268,186	280,888	280,888	272,397
TOTAL EXPENDITURES		606,874	664,644	751,409	868,689	830,728	852,285

COMMUNITY DEVELOPMENT- ENGINEERING
10204300

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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)
TOTAL REVENUE		(1,212,749)	(1,415,225)	(1,403,732)	(1,481,777)	(1,428,777)	(1,563,888)
SALARIES AND BENEFITS							
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	222,755
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
TOTAL SALARIES AND BENEFITS		1,129,354	1,212,624	1,317,999	1,473,724	1,370,376	1,420,816
MAINTENANCE AND OPERATIONS							
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	200
6415	Publications and Subscriptions	535	685	1,234	1,300	1,000	1,000
6416	Office Supplies - Expendable	6,075	6,571	4,276	5,000	5,000	5,000
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	4,500
6440	Contracted Services	15,093	13,843	19,897	28,227	22,000	70,300
6510	Rent Expense	0	0	0	0	0	0
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	18,420
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	10,959
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
TOTAL MAINTENANCE AND OPERATIONS		65,096	115,613	104,498	132,383	129,906	196,715
TOTAL EXPENDITURES		1,194,450	1,328,237	1,422,497	1,606,106	1,500,282	1,617,532

PUBLIC WORKS DEPARTMENT

DEPARTMENT SUMMARY

The Public Works Department is responsible for maintaining and managing operations for the City's public utility systems. Services provided by the department include ensuring sufficient clean fresh water; reliable sewer services; street maintenance; storm drainage systems; street cleaning; maintenance of street pavement, street lights, traffic signals; public building maintenance, and maintenance of the City's Airport. The Department is composed of the following divisions: Facilities/Electrical Maintenance, Streets & Storm Drainage, Water & Sewer, Waste Water Treatment Plant, Solid Waste & Recycling, and Administration & Airport.

Drainage - Org 45003080, 45003090, 45003040

The Storm Drainage – Flood Control (309) budget provides for maintenance of the existing storm drainage system, including activities such as cleaning of storm drainage lines and inlets, maintaining basins, drainage pumps, and emergency flooding responses.

Streets - Org 10203010, 47603630

The Street Maintenance Division's budget (328) provides the function of routine maintenance of the existing street system including alleys. This includes activities such as minor repairs, alley grading, street sign maintenance. The Street Cleaning Division's budget (338) provides street sweeping services for all the paved streets.

Sewer Fund - Org 20400000, 20403400, 20403410, 20403420, 20403430

The Sewer Utility – Finance Department budget (502) is used to fund the Utility Billing and Accounting for activities within the Sewer funds. The Sewer Utility - Maintenance / Operations Budget (508) funds the personnel, equipment, materials, and services needed to maintain the Sewer collection system, including such activities as routine maintenance of sewer lift stations and collection lines, and routine repairs of the existing collection system. The Sewer Utility – Waste Water Treatment Plant budget (509) funds the personnel, equipment, materials, and services needed to maintain the City's 10.1 M.G.D. capacity Waste Water Treatment Plant. The Sewer Utility – Capital Outlay budget (511) funds the personnel, equipment, materials, and services for major repairs and improvements within the sewer system. The Sewer Utility – Bond Administration budget (515) funds the debt service on existing bonds and loans within the Sewer Fund.

Airport Fund - Org 20503270, 20503510

The Municipal Airport Operation budget (327) funds the personnel, equipment, materials, and services needed to operate and maintain the Madera Municipal Airport. The Airport – Capital Projects budget (355) funds all capital projects for the maintenance or enhancement of the Airport.

Solid Waste and Recycling Funds - Org 47603640, 47603650, 47603620, 47603730, 47603610, 47603600

The Beverage Container Recycling budget (503) is used to implement a grant program from the State for promoting recycling efforts. The Used Oil Recycling budget (504) is used to implement a grant program from the State for promoting recycling of used oil. The Solid Waste Recycling budget (505) funds the programs that promote diversion of material from the waste stream, and performs the regulatory reporting to the State. The Tire Clean-up budget (525) is used to implement a grant program from the State for the collection and disposal of derelict tires. The Hazardous Waste Disposal budget (506) is used to implement a grant program from the State for disposal of household hazardous waste materials. The Municipal Disposal Activities budget (507) funds the personnel, equipment, materials, and contracted services that provide the disposal of the refuse material city wide.

Graffiti Abatement - Org 10203020

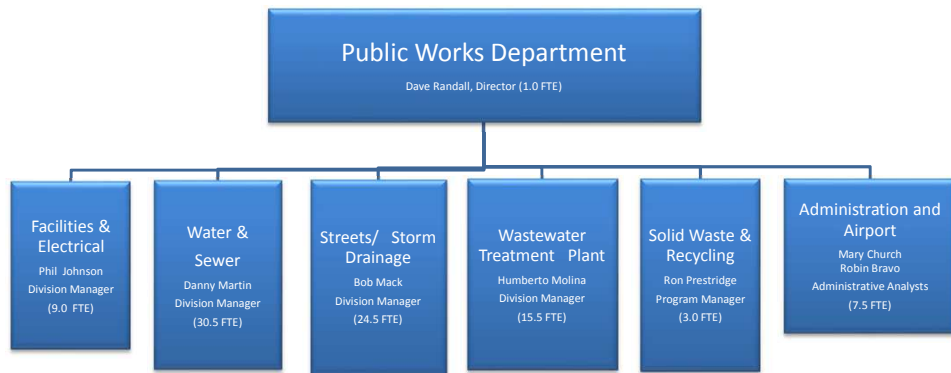
The Graffiti Abatement budget provides the services for removal and cover up of graffiti. The public programs for education and enforcement are performed by the Code Enforcement Department.

Water - Departments Org 20300000, 20303800, 20303830, 20303810

The Water Utility – Billing/Collections budget (709) is used to fund Utility Billing and Accounting for activities within the Water funds. The Water Utility – Maintenance/Operations budget (711) is used to fund the production of water and maintenance of the wells and distributions system. The Water Utility – Capital Outlay budget (712) funds the personnel, equipment, materials, and services for major repairs and improvements within the water system. The Water Utility – Quality Control (713) funds the personnel, equipment, materials, and services for major insuring that water quality standards and regulations are met or surpassed within the water system.

Facilities Maintenance - Org 30710000

The Facilities Maintenance Division's budget has two functions; the division provides routine maintenance for the City's buildings and facilities and it also maintains the street signals and street lights owned by the City. Although this budget is managed by Public Works, it is included in the Internal Services section of the budget rather than here under Public Works.



Key Accomplishments

- ❖ Formulated essential repairs projects list for WWTP & secured Engineering services.
- ❖ Completed first year's enhanced sewer line cleaning to enable video condition survey.
- ❖ Completed Airport Apron Pavement Replacement Project
- ❖ Installed Storm Drainage Basin discharge lines from San Sebastian and Sherwood ponds to the Fresno River
- ❖ Installation of 10 Solar Street Lights for infill in older neighborhoods
- ❖ Completed the LED Street Light Conversion Program

Goals and Performance Measures

Departmental Goals

- ❖ Ensure that the functions performed by the department are the correct services required and desired by the Public, rather than just a continuance of historical practices
- ❖ Monitor and evaluate the effectiveness and efficiency of the delivery of the services provided
- ❖ Implement asset management programs to ensure that the City's infrastructure is being adequately maintained on a long-term basis and that there is not an accumulation of deferred maintenance passed on to future generations
- ❖ Select a firm and initialization of a study or conditions assessment of the sewer and water system, to facilitate a more refined long term capital program for maintenance/replacement of the existing infrastructure
- ❖ Select and Implement Asset Management and Preventative Maintenance Management Software for the Waste water Treatment Plant
- ❖ Formulate an asset management program to identify long term maintenance cost for major elements of City buildings
- ❖ Complete valve exercising and cross connection surveys for half of the City
- ❖ Execute an FAA Grant project for crack sealing at the Airport

Performance Measures

- No specific performance measure
- No specific performance measure
- Acquire and implement asset management program
- Complete conditions assessment of sewer and water system
- Complete implementation of software and population of data base with 100% data fidelity
- Develop building-based asset management program
- Complete valve exercising and cross connection surveys
- Complete crack sealing project at airport

DRAINAGE SYSTEM - OPERATIONS
45003080

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
UNDESIGNATED REVENUE							
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)
TOTAL UNDESIGNATED REVENUE		(654,870)	(658,859)	(670,876)	(823,500)	(843,387)	(843,250)
MAINTENANCE AND OPERATIONS							
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	47,706
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
TOTAL MAINTENANCE AND OPERATIONS		1,953	22,914	70,815	95,117	96,231	57,269
TRANSFERS OUT							
8200	Operating Transfer to Other Funds	41,000	45,000	45,000	45,000	45,000	45,000
TOTAL TRANSFERS OUT		41,000	45,000	45,000	45,000	45,000	45,000
TOTAL EXPENDITURES		42,953	67,914	115,815	140,117	141,231	102,269

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
SALARIES AND BENEFITS							
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	57,375
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
TOTAL SALARIES AND BENEFITS		354,385	301,959	356,357	397,951	397,351	424,908
MAINTENANCE AND OPERATIONS							
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	36,343
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	0	5,442	2,912
TOTAL MAINTENANCE AND OPERATIONS		165,954	223,109	229,041	226,700	233,431	242,530
TOTAL EXPENDITURES		520,339	525,068	585,398	624,651	630,783	667,437

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
REVENUE							
4320	Capital Contribution	(138,465)	(31,632)	(288,172)	0	0	0
	TOTAL REVENUE	(138,465)	(31,632)	(288,172)	0	0	0
MAINTENANCE AND OPERATIONS							
6900	Interfund Charges - Fac.Maint.	39,211	15,120	66,846	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	39,211	15,120	66,846	0	0	0
CAPITAL OUTLAY							
7050	San Sebastian Basin Overflow Pipeline	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
	TOTAL EXPENDITURES	39,211	15,120	66,846	0	0	0

PUBLIC WORKS - STREETS

10203010

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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
TOTAL REVENUE		(1,782,694)	(1,720,193)	(2,256,964)	(2,457,812)	(2,148,005)	(3,091,059)
SALARIES AND BENEFITS							
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	129,630
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
TOTAL SALARIES AND BENEFITS		781,953	827,222	817,196	1,106,475	920,199	959,596
MAINTENANCE AND OPERATIONS							
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	Other Maintenance Supplies	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	13,227
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	124,816
6907	Interfund Charges - Vehicle Replacement	0	94,597	96,963	82,296	82,296	97,913
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
TOTAL MAINTENANCE AND OPERATIONS		1,000,743	912,377	1,456,473	1,351,337	1,296,262	1,365,315
CAPITAL OUTLAY							
7000	Vehicles and Equipment	0	0	0	0	0	65,000
7050	Construction/Infrastructure	0	0	0	0	0	682,304
TOTAL CAPITAL OUTLAY		0	0	0	0	0	747,304
TOTAL EXPENDITURES		1,782,696	1,739,599	2,273,668	2,457,812	2,216,461	3,072,216

PUBLIC WORKS- STREET CLEANING
47603630

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4355	Transfer-In from Dept 530 Solid Waste	(380,680)	0	0	0	0	0
	TOTAL REVENUE	(380,680)	0	0	0	0	0
SALARIES AND BENEFITS							
5000	Salaries - Full-time	138,133	0	0	0	0	0
5100	Salaries - Overtime	1,650	0	0	0	0	0
5110	Salaries / Uniform Pay	330	0	0	0	0	0
5200	Salaries - Auto and Expense Allowance	445	0	0	0	0	0
5300	Public Employees Retirement System	29,437	0	0	0	0	0
5302	Long-term Disability Insurance	551	0	0	0	0	0
5303	Life Insurance Premiums	215	0	0	0	0	0
5304	Worker's Compensation Insurance	10,739	0	0	0	0	0
5305	Medicare Tax - Employer's Share	2,210	0	0	0	0	0
5308	Deferred Compensation - Full-time	5,203	0	0	0	0	0
5309	Unemployment Insurance	1,450	0	0	0	0	0
5310	Section 125 Benefit Allow.	61,186	0	0	0	0	0
	TOTAL SALARIES AND BENEFITS	251,549	0	0	0	0	0
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	3	0	0	0	0	0
6425	Vehicle Fuel, Supplies & Maintenance	29,459	326	0	0	0	0
6532	Other Maintenance Supplies	16,412	0	0	0	0	0
6560	Liability / Property Insurance	2,337	0	0	0	0	0
6900	Interfund Charges - Fac.Maint.	3,468	0	0	0	0	0
6902	Interfund Charges - Central Supply	3,485	0	0	0	0	0
6908	Interfund Charges - Vehicle Repairs	73,967	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	129,131	326	0	0	0	0
DEBT SERVICE							
8002	Lease Payment	0	0	0	0	0	0
	TOTAL DEBT SERVICE	0	0	0	0	0	0
	TOTAL EXPENDITURES	380,680	326	0	0	0	0

Note: This budget was moved to Fund 47600, Department 530 in fiscal year 2014/2015. See page D-73

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
UNDESIGNATED REVENUE							
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)
TOTAL UNDESIGNATED REVENUE		(6,205,274)	(7,096,662)	(7,474,276)	(7,928,235)	(8,296,549)	(8,832,522)
TRANSFERS OUT							
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
TOTAL TRANSFERS OUT		616,023	997,193	335,198	0	0	0
TOTAL EXPENDITURES		616,023	997,193	335,198	0	0	0

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
REVENUE							
4320	Capital Contribution	(76,339)	(30,092)	(61,200)	0	0	0
4355	Transfer in from Fund 409	0	0	0	0	0	0
	TOTAL REVENUE	(76,339)	(30,092)	(61,200)	0	0	0
SALARIES AND BENEFITS							
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	117,648
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	0	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
	TOTAL SALARIES AND BENEFITS	536,772	621,851	648,212	987,392	721,569	927,286
MAINTENANCE AND OPERATIONS							
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	0	0	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	71,560
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	56,165
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	0	2,721	1,456
	TOTAL MAINTENANCE AND OPERATIONS	822,656	572,615	535,397	692,336	662,328	696,083
CAPITAL OUTLAY							
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
	TOTAL CAPITAL OUTLAY	568	11,976	500	45,500	205	0
DEBT SERVICE							
8002	Lease Payment	3,289	1,653	336	0	0	0
	TOTAL DEBT SERVICE	3,289	1,653	336	0	0	0

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
TRANSFERS OUT							
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
TOTAL TRANSFERS OUT		700,000	25,800	66,723	3,818	3,818	16,106
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TOTAL EXPENDITURES		1,986,946	1,203,803	1,189,968	1,729,046	1,387,920	1,639,476

**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
SALARIES AND BENEFITS							
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	148,779
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
TOTAL SALARIES AND BENEFITS		708,113	791,106	808,048	950,286	902,406	1,310,513
MAINTENANCE AND OPERATIONS							
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	589	10,000	0	0
6532	Other Maintenance Supplies	148,810	269,613	196,027	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	172,936
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	95,598
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	0	16,259	8,736
8220	Transfer Out - Insurance Reserve	0	24,466	42,426	3,620	3,620	15,273
TOTAL MAINTENANCE AND OPERATIONS		1,398,584	1,773,608	1,847,749	2,255,414	2,094,713	2,387,640
TOTAL EXPENDITURES		2,106,697	2,564,714	2,655,797	3,205,700	2,997,119	3,698,153

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
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	2,258,496	2,206,087	2,201,884	0	0	0
CAPITAL OUTLAY							
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
7050	Sewer Video Inspection & Testing	0	0	0	613,000	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
7030	WWTP 17/18 Essential Repairs	0	0	0	0	0	4,002,000
	TOTAL CAPITAL OUTLAY	4,168	71,813	582,363	834,000	3,575,865	5,392,500
	TOTAL EXPENDITURES	2,262,664	2,277,900	2,784,247	834,000	3,575,865	5,392,500

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
REVENUE							
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
	TOTAL REVENUE	0	(550,002)	(225,449)	(226,000)	(226,000)	(226,000)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	(14,395)	11,594	(797)	51,911	51,911	22,909
DEBT SERVICE							
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
	TOTAL DEBT SERVICE	256,381	1,577,315	603,124	2,536,997	3,066,144	2,535,973
	TOTAL EXPENDITURES	241,986	1,588,909	602,327	2,588,908	3,118,055	2,558,882

** 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
REVENUE							
4162	Interest Income	0	0	0	0	0	0
4355	Transfer-in from Fund 20400	0	(700,000)	0	0	0	0
	TOTAL REVENUE	0	(700,000)	0	0	0	0
MAINTENANCE AND OPERATIONS							
8200	Transfer-Out to Fund 20400		510,000	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	0	510,000	0	0	0	0
	TOTAL EXPENDITURES	0	510,000	0	0	0	0

MUNICIPAL AIRPORT OPERATIONS
20503270

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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
TOTAL REVENUE		(549,197)	(651,463)	(621,284)	(646,220)	(630,587)	(628,620)
SALARIES AND BENEFITS							
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	29,749
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
TOTAL SALARIES AND BENEFITS		104,414	128,991	171,572	217,592	190,616	214,939
MAINTENANCE AND OPERATIONS							
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	17,890
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	21,122
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	0	5,442	2,912
8220	Transfers Out - Insurance Reserve	0	5,276	9,149	781	781	3,294
TOTAL MAINTENANCE AND OPERATIONS		535,432	610,689	658,508	373,933	425,741	418,068

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
DEBT SERVICE							
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
	TOTAL DEBT SERVICE	9,894	9,031	8,100	28,480	28,480	28,480
	TOTAL EXPENDITURES	649,740	748,711	838,180	620,004	644,838	661,487

AIRPORT- CAPITAL PROJECTS
20503510

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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
TOTAL REVENUE		(854,426)	(96,164)	(13,499)	(1,425,000)	(1,425,000)	(496,125)
CAPITAL OUTLAY							
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
TOTAL CAPITAL OUTLAY		1,015,667	102,332	29,999	1,500,000	1,744,905	525,000
TOTAL EXPENDITURES		1,015,667	102,332	29,999	1,500,000	1,744,905	525,000

BEVERAGE CONTAINER RECYCLING
47603640

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4434	Beverage Recycling Grant-State	(15,715)	(59,992)	(37,562)	(16,500)	(16,500)	(16,500)
	TOTAL REVENUE	(15,715)	(59,992)	(37,562)	(16,500)	(16,500)	(16,500)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	15,714	(56,466)	37,562	16,500	16,586	16,500
	TOTAL EXPENDITURES	15,714	(56,466)	37,562	16,500	16,586	16,500

USED OIL RECYCLING
47603650

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
6440	Used Oil Recycling Grant-State	(18,576)	(15,665)	(13,203)	(17,928)	(17,928)	(17,928)
	TOTAL REVENUE	(18,576)	(15,665)	(13,203)	(17,928)	(17,928)	(17,928)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	18,576	15,664	13,203	17,928	13,989	17,928
	TOTAL EXPENDITURES	18,576	15,664	13,203	17,928	13,989	17,928

SOLID WASTE RECYCLING
47603620

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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
	TOTAL REVENUE	(61,000)	(46,194)	(54,919)	(64,720)	(64,720)	(72,471)
SALARIES AND BENEFITS							
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
	TOTAL SALARIES AND BENEFITS	2,111	16,541	18,042	0	16,982	0
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	53,603	42,672	45,783	64,720	54,476	72,471
	TOTAL EXPENDITURES	55,714	59,213	63,824	64,720	71,458	72,471

TIRE CLEAN UP
47603730

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4434	Waste Tire Clean-up Grant	0	(81,394)	(120,183)	(122,183)	(149,499)	(122,183)
	TOTAL REVENUE	0	(81,394)	(120,183)	(122,183)	(149,499)	(122,183)
SALARIES AND BENEFITS							
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	12,003
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
	TOTAL SALARIES AND BENEFITS	0	66,322	72,775	92,331	78,570	97,439
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	0	10,896	15,600	29,400	1,365	29,400
	TOTAL EXPENDITURES	0	77,218	88,375	121,731	79,935	126,839

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
FUND: 47400							
Dept 506: Hazardous Waste Disposal Activity							
REVENUE							
4355	Transfer-in From Dept 507 Solid Waste	(9,000)	(2,581)	(2,582)	(2,676)	(2,676)	(2,676)
	TOTAL REVENUE	(9,000)	(2,581)	(2,582)	(2,676)	(2,676)	(2,676)
MAINTENANCE AND OPERATIONS							
6412	Advertising - Other	0	0	0	2,500	0	2,500
6904	Interfund Charges - Admin. Overhead	6,099	82	198	176	176	176
	TOTAL MAINTENANCE AND OPERATIONS	6,099	82	198	2,676	176	2,676
	TOTAL EXPENDITURES	6,099	82	198	2,676	176	2,676

MUNICIPAL DISPOSAL ACTIVITIES

47603600

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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)
	TOTAL REVENUE	(5,125,937)	(5,273,736)	(5,270,184)	(5,220,000)	(5,260,896)	(5,254,805)
SALARIES AND BENEFITS							
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	44,999
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
	TOTAL SALARIES AND BENEFITS	237,517	203,233	231,713	298,986	260,635	325,865
MAINTENANCE AND OPERATIONS							
6401	Gas & Electric Utilities	4,428	9,012	8,733	9,000	10,653	11,000
6416	Office Supplies	1,621	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	23,853
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	11,835
6907	Interfund Charges - Vehicle Replacement	0	6,133	6,600	5,138	5,138	10,717
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	0	5,442	2,912
6412	Advertising - Curbside Event	3,000	6,343	4,808	6,500	5,036	6,500
	TOTAL MAINTENANCE AND OPERATIONS	3,816,486	3,685,053	4,084,315	4,147,049	4,154,216	4,191,006
TOTAL CAPITAL OUTLAY							
7000	Recycling Containers	149,895	91,683	149,866	150,000	145,994	150,000
	TOTAL CAPITAL OUTLAY	149,895	91,683	149,866	150,000	145,994	150,000

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
TRANSFERS OUT							
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
TOTAL TRANSFERS OUT		562,321	733,524	753,300	482,514	482,514	642,364
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TOTAL EXPENDITURES		4,766,219	4,713,493	5,219,194	5,078,549	5,043,359	5,309,235

STREET CLEANING
47603630

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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)
TOTAL REVENUE		(392,736)	(395,832)	(397,107)	(405,200)	(419,912)	(404,024)
SALARIES AND BENEFITS							
5000	Salaries / Full-time	0	150,273	212,429	117,885	215,796	218,535
5005	Salaries / Part-time	0	0	2,865	0	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	58,415
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	15	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
TOTAL SALARIES AND BENEFITS		15	266,652	402,147	199,569	419,249	412,745
MAINTENANCE AND OPERATIONS							
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	82,328
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
TOTAL MAINTENANCE AND OPERATIONS		0	192,134	214,922	236,258	222,787	236,208
TOTAL EXPENDITURES		15	458,786	617,069	435,827	642,036	648,953

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

GRAFFITI ABATEMENT
10203020

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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)
TOTAL REVENUE		(202,530)	(220,133)	(267,011)	(144,000)	(153,356)	(144,000)
SALARIES AND BENEFITS							
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	23,814
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
TOTAL SALARIES AND BENEFITS		138,978	136,916	152,154	212,576	193,254	207,325
MAINTENANCE AND OPERATIONS							
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	0
6532	Other Maintenance Supplies	1,748	6,517	9,279	10,000	20,000	20,000
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	31,955
6907	Interfund Charges - Vehicle Replacement	0	18,500	17,567	0	0	14,479
TOTAL MAINTENANCE AND OPERATIONS		63,553	81,608	76,495	84,747	74,557	82,934
TOTAL EXPENDITURES		202,531	218,524	228,649	297,323	267,811	290,259

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
UNDESIGNATED REVENUE							
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)
TOTAL UNDESIGNATED REVENUE		(5,756,512)	(5,712,410)	(7,417,952)	(9,107,500)	(9,534,241)	(10,874,508)
MAINTENANCE AND OPERATIONS							
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
TOTAL MAINTENANCE AND OPERATIONS		516,290	646,160	726,166	0	0	0
TOTAL EXPENDITURES		516,290	646,160	726,166	0	0	0

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
SALARIES AND BENEFITS							
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	25,000
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	180,142
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	72,224
5305	Medicare Tax - Employer's Share	6,710	8,218	9,253	12,488	11,599	12,625
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
TOTAL SALARIES AND BENEFITS		658,296	810,956	939,833	1,390,125	1,173,590	1,349,282
MAINTENANCE AND OPERATIONS							
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	216,994	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	0	43,333	23,295
6900	Interfund Charges - Fac. Maint	40,396	16,768	74,131	96,665	96,665	125,229
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	75,090
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
TOTAL MAINTENANCE AND OPERATIONS		2,242,879	2,453,440	2,409,002	3,113,108	2,989,859	3,162,854
CAPITAL OUTLAY							
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	50,000	0	0
7050	4th St Widening, UPRR to Lake, R-5	48,142	0	0	0	0	0
TOTAL CAPITAL OUTLAY		48,142	23,743	0	61,250	1,868	16,600
TOTAL EXPENDITURES		2,949,317	3,288,139	3,348,855	4,564,483	4,165,317	4,528,736

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
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	728,011	171,626	733,616	0	0	0
CAPITAL OUTLAY							
7030	Meter Shop	0	0	0	0	0	0
6804	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	0	8,000	0
7050	Ave 17/Sharon Blvd Improvements - Well	0	0	0	0	0	0
7050	Well #27 Pipeline Outfall Extension - W-17	0	0	0	0	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	0	0	0
7050	Rotan Ave Water Pipe-Howard Rd to Plumas St-W-FF-2	0	0	0	40,000	13,000	0
7050	Olive Avenue Water Pipe - Pine St to Noble St - W-FF-4	0	0	0	54,000	65,500	0
7050	Maple St. Water Pipe - Pine St to Noble St - W-FF-1	0	0	0	54,000	23,000	0
7050	Retrofit of 4 Wells of Variable Frequency Drives	0	0	0	0	40,000	0
7050	System Upgrade - River Crossing at Gateway Dr	0	0	0	165,000	10,000	0
7050	Pecan Ave Pipe - 480' west of Monterey to Monterey	0	0	0	0	11,000	0
7050	Water Tower Demolition, W-26	0	0	0	25,000	0	265,000
7050	Water Main Upgrades 10th St, W-08	0	0	0	0	10,000	0
7050	Water Main Upgrades H St, W-06	0	0	0	0	10,000	0
6804	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	0	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
7050	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	0	0	100,000
7000	Pump Bowls	0	0	0	0	0	50,000
7000	3 Cranes for Vehicles	0	0	0	0	0	30,000
	TOTAL CAPITAL OUTLAY	50,501	1,047,771	465,310	3,172,000	728,896	2,603,000
	TOTAL EXPENDITURES	778,512	1,219,397	1,198,927	3,172,000	728,896	2,603,000

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
SALARIES AND BENEFITS							
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	102,736
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
TOTAL SALARIES AND BENEFITS		237,518	375,288	378,880	730,954	587,628	777,978
MAINTENANCE AND OPERATIONS							
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	83,486
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	10,959
6907	Interfund Charges - Replace Vehicles	4,529	8,000	9,400	8,813	8,813	11,417
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
TOTAL MAINTENANCE AND OPERATIONS		183,127	166,912	336,065	1,054,403	744,199	970,729
CAPITAL OUTLAY							
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
TOTAL CAPITAL OUTLAY		0	0	0	115,000	0	0
TOTAL EXPENDITURES		420,645	542,200	714,946	1,900,356	1,331,827	1,748,707

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
REVENUE							
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
TOTAL REVENUE		(4,957)	(8,521)	(11,367)	(3,000)	(3,000)	(8,000)
MAINTENANCE AND OPERATIONS							
6448	Bond Trustee Fees	0	0	0	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
TOTAL MAINTENANCE AND OPERATIONS		608,518	601,136	131,845	948,053	948,053	944,963
TOTAL EXPENDITURES		608,518	601,136	131,845	948,053	948,053	944,963

WATER RATE STABILIZATION FUND
20310000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4162	Interest Income	0	0	0	0	0	0
4355	Transfer-in from Fund 20300	0	0	0	0	0	0
	TOTAL REVENUE	0	0	0	0	0	0
MAINTENANCE AND OPERATIONS							
8200	Transfer-Out to Fund 20300	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0	0

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
REVENUE							
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)	(956,730)
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
TOTAL REVENUE		(1,086,686)	(1,286,692)	(1,443,321)	(1,571,017)	(1,568,817)	(1,582,538)
SALARIES AND BENEFITS							
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	123,704
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
TOTAL SALARIES AND BENEFITS		485,271	546,779	637,862	891,854	828,543	899,474
MAINTENANCE AND OPERATIONS							
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	319,908
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	0	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	0	0	0	0
6533	Traffic Signal Parts	0	0	0	0	0	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	0	5,000	0	0
6532	Electrical Repair Parts	484	445	0	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	0	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	20,278
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
TOTAL MAINTENANCE AND OPERATIONS		516,248	695,276	768,856	680,187	777,087	683,064
TOTAL EXPENDITURES		1,001,519	1,242,055	1,406,718	1,572,042	1,605,630	1,582,538

PARKS AND COMMUNITY SERVICES DEPARTMENT SUMMARY

The Parks and Community Services (PCS) Department provides a wide range of direct services to the public and is divided into three major operational Divisions: Administration; Recreation & Community Services; and Parks Maintenance. Departmental responsibilities include management, oversight and maintenance of a variety of different sized parks (including a sports complex), a trail that bisects Madera, greenbelts/paseos, a 179 acre municipal golf course, and other public green spaces which include median islands and approximately 80 Landscape Maintenance Zones (LMZs) throughout the City. Oversight and management of recreation facilities like community and youth centers, senior centers, an aquatics complex and a skate park are also key functions for PCS staff. Additional major responsibilities include management, design and implementation of recreation and community service programming for Maderans of all ages. Programmatic offerings include, but are not limited to: educational and leisure classes; youth and adult sports (including leagues and tournaments); swimming lessons and other aquatics programming; day camps; after school programs; leadership and career preparedness; drop-in recreation programs for youth including sports, crafts, technology and audio-engineering; and wellness, nutrition and recreation programs for senior citizens including those with special needs. The PCS Department also hosts several annual community special events and seeks outside funding to provide programs such as Movies in the Park, Fiesta in the Park, the Annual 4th of July Celebration, the Spring Eggstravaganza and community volunteer days and others. Current staffing levels consist of 25 full-time staff and more than 70 part-time employees (making up 28.95 FTE). The FY 2017/18 Budget for the Department was \$5,204,980 including the golf course.

Parks Development Fund - Department 4109000

The Parks Development Fund captures the expected revenues for the Department's capital projects. Types of projects represented in this fund include new construction and improvements to existing infrastructure. Examples of projects consist of renovation and or replacement of park pavilions, new construction of structures such as restrooms, and significant maintenance improvements such as re-roofing or parking lot renovations. Park Planning activities are reflected in the Parks Development Fund. Resources anticipated in the FY 2017/18 Budget Year include Housing Related Parks Program grant dollars that will be allocated toward land-banking for future park development.

Landscape Maintenance Districts - Department 10206110

The Landscape Maintenance District (LMD) Cost center (660) was created in FY 15/16 to capture the revenues and expenditures related to fully burdened personnel, maintenance and operations of the City's LMD program. In the spring of 2015, the Madera City Council directed staff to dismiss the contracted vendor and take on the maintenance of 80 LMDs in Madera. Revenues are made up solely of assessments paid by individual parcel owners with their biannual property tax payment.

Parks - Department 10206100

Department 10206100 captures revenues, fully burdened personnel, maintenance and operational activities for all of the City's park space, trail space and public green space. Day-to-day operations include maintenance of turf, trees, landscape, trails, public restrooms, picnic areas and pavilions. The Parks team is also engaged in maintaining green space irrigation, the urban forest and field preparation for sports activities, tournaments and special events. Expenses to keep parks maintenance rolling stock safely working and in service are accounted for in this Department as are utility costs.

Recreation - Department 10206200

The 10216200 cost center reflects revenues and expenses (fully burdened staffing, materials, and M&O) associated with the provision of recreation programs and activities. The PCS Department offers a variety of free, low-cost and fee-based recreation and enrichment programs such as after-school recreation, Kids Camp, themed program weeks, Youth Commission, audio engineering, technology programs, robotics classes, nature-themed programs, leadership, cooking/wellness classes, cheer/dance, drop-in recreation activities and other general recreation programs.

Administration - Department 10206000

The Administration Division is devoted to the management and oversight of the Department's fiscal, contractual, purchasing, safety, policy and procedure, grants-making, grant oversight, marketing, and IT functions for the PCS Department. Administrative Division employees prepare most communications with other City Departments, including City Council, and are responsible for considerable amount of the Department's marketing and fund-raising efforts. Administrative Staff prepare bid documents, project specifications and create contracts/agreements with outside agencies.

Special Events - Department 10206270

The Special Events Budget demonstrates revenues and expenditures for community events include but are not limited to: 4th of July Golf Tournament and Firework Spectacular, Movies in the Park, Spring Eggstravaganza, and Fiesta in the Park. Revenues in this cost center are made up of community donations, sponsorships, grants and fundraising, while expenditures, among other things, include fully burdened staff costs, movie licensing, the contract with the fireworks vendor and supplies.

Sports Programs - Department 10206220

Department 10206220 reflects both revenues and expenditures related to youth and adult sports programming. PCS provides organized, fee-based sport leagues and tournaments for Maderans of all ages. Basketball, softball, T-Ball, flag football, and soccer are among the department's offerings. Essentially, these varied sports programs (for children as young as 2 years of age to adults and seniors) are captured in this cost center.

Swimming Pool - Department 10206230

The aquatics (Swimming Pool) program budget provides for maintenance, operations and staffing for the City's swimming pool complex. Included in this budget are a variety of programs including swimming lessons, special events and drop-in swimming. Revenues in this department are derived from daily admissions, structured swim lessons, concession sales and rental of the facility. While the bulk of programming occurs in the summer months, expenses are incurred year-round and include labor, utilities and chemicals needed to maintain water chemistry levels to healthy standards and to keep the facility clean.

Centers - Department 10206240

Department 10206240 provides for fully burdened personnel, maintenance and operations for the PCS Department's community centers. Centers included in this cost center are: the John W. Wells Youth Center, Pan-American Community Center, Bergon Senior Center, Youth Hut, Mexican-American Center, Millview Center and the Skate Park. Revenues collected from rentals of the various centers are recorded in this cost center. Expenses include utilities, and contracted services such as janitorial and pest control.

Median Landscaping - Department 10206120

This cost center provides for irrigation and upkeep of various median islands throughout the City. Gas tax is the sole source of revenue for the activities reflected within this cost center for the 17/18 Fiscal Year and this work is contracted out to an outside vendor.

PARKS AND COMMUNITY SERVICES DEPARTMENT SUMMARY (continued)

Golf - Department 20606290

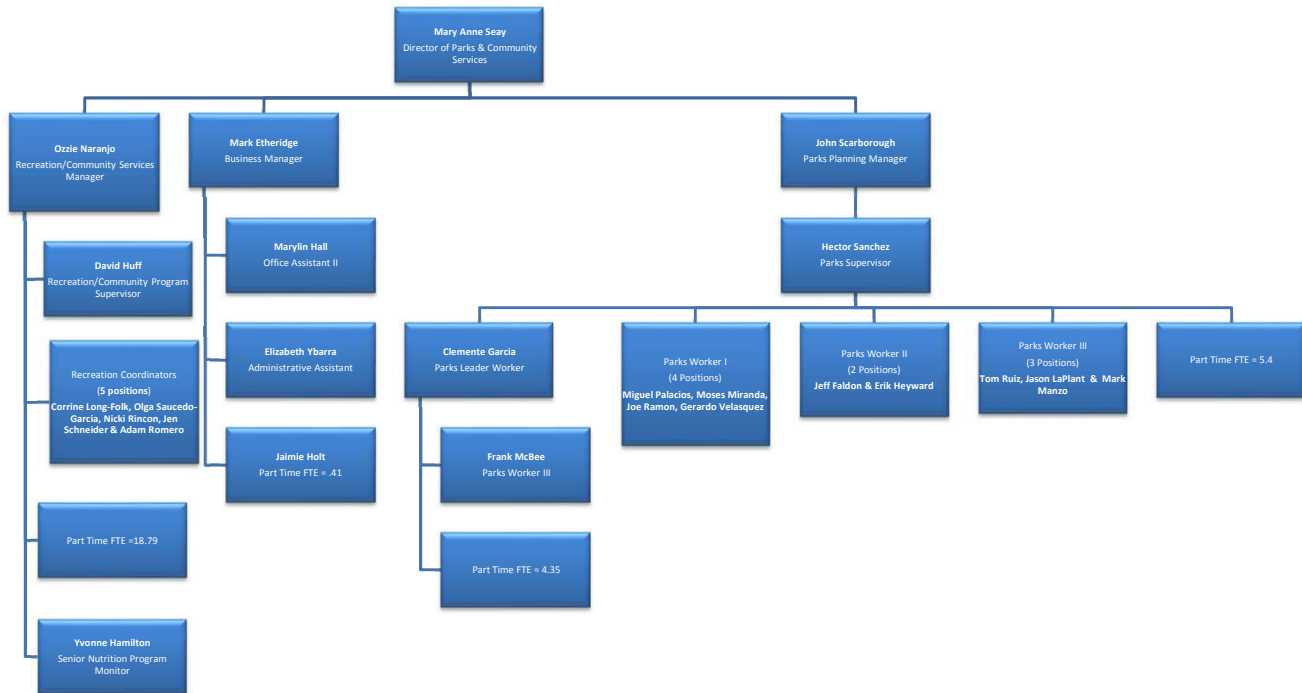
The PCS oversees a contract with a private vendor who manages the operations and maintenance at the City's Municipal Golf Course. The Golf Operations Budget reflects the various revenue streams paid to the City by the firm administrating the course. Cost Center 620 budget numbers also include activity related to an outstanding debt service on the clubhouse and maintenance facilities.

Senior Citizen - Department 10206218

Department 10206218 includes revenues and expenses associated with the operations of two senior centers and associated programming for senior citizens (defined as being 60 and older). Included in this budget are senior recreation programs, enrichment classes, day trips as well as all other costs of providing congregate and homebound meal programs to eligible seniors. This cost center has several revenue line-items. Revenues for this program are made up of: resources from the State and Federal Grants (made available through the Fresno Madera Area Agency on Aging (FMAAA), Community Development Block Grant (CDBG) Funding (when available), voluntary donations from program participants, and internal fund-raising efforts. The resources from FMAAA also allow for a limited number of free bus tickets to be dispersed to eligible seniors.

Senior Citizen - Therapeutic Recreation Programs - Department 10206219

Department 10206219 was established to account for activities related to the Adult Day Care (ADC) Program. ADC is designed to support local families with respite adult day care services for dependent seniors, many of whom have dementia or other significant health challenges. Our team of trained Program Leaders provides structured activities including therapeutic exercises, music, reminiscing, games and intergenerational programs. While the program is housed at an old County facility, the ADC program is offered by City staff and relies on a revenue structure similar to our senior programs at Pan-Am and Bergon Centers. In addition to substantial General Fund support, revenues are comprised of the resources from the State and Federal Grants (made available through the FMAAA), CDBG Funding (when available), voluntary donations from program participants, and internal fund-raising efforts.



Key Accomplishments

- ❖ The Parks and Community Services (PCS) Department has continued its efforts at water conservation despite having a relatively wet winter. In FY 16/17, PCS staff worked in concert with the Engineering Department to continue the pilot program that began with the construction of median islands along 4th Street in FY 15/16. Additional medians were installed at Pine and Pecan Avenues using interesting combinations of desert-scape and hard-scape and staff continues to analyze the impact. PCS staff worked with Community Development to compose landscape standards (MWELo compliant) as the foundation of a new Ordinance.
- ❖ Attempts to secure CDBG Funding for Centennial Park Lighting and Upgrades were successful. PCS was awarded \$430,000 in FY 16/17 and began the process of working with the community to identify a comprehensive defined project. Work on exterior painting is currently underway and the majority of the remaining work is anticipated in FY 17/18.
- ❖ Several scheduled capital projects were completed while substantive gains were made on others. The Knox Park project, funded by Housing Related Parks Program grant dollars, was completed on time and within budget. The Inclusive Play Feature at Centennial Park was also completed on time and within budget. The new facilities have seen extraordinary attendance and praise from the community. An additional Grant Award was received by PCS (\$53,000) for the Sunrise Rotary Extension Project which includes the addition of a parking surface, curb, gutter, fencing and lighting to the newer soccer field on the southerly border of the facility. All funding is in place and the Engineering Department is guiding the next steps toward completion of this project. The Union Pacific Rail Road (UPRR) approved the design for a needed structure for the UPRR/Gateway Avenue Undercrossing. This approval has served as a roadblock and staff is optimistically stepping toward design and construction of this project. Videos of the completed projects can be seen here: Centennial: <https://www.youtube.com/watch?v=4TP-dgxf7xw> and Knox: <https://www.youtube.com/watch?v=Ou44iCKBbeQ>
- ❖ Special Needs Programs for youth and adults grew by more than the projected 10% in FY 16/17. In addition to continuing youth programs (soccer, basketball, aquatics, Super-Hero Dance, etc.) PCS partnered with Community Integrated Work Program to serve special needs adults in a series of fee-based recreation programs. PCS also hosted a Wheelchair Basketball Tournament in January of 2017 in partnership with Children's Hospital.
- ❖ PCS negotiated a new Service Agreement with Madera Unified School District (MUSD) to provide after school and summer recreation and enrichment programming to homeless and foster youth. The \$60,000 value of the agreement paid for comprehensive programming in the final quarter of FY 17/18 and helped offset General Fund costs through cost allocation of full-time staff to the program.
- ❖ PCS has begun its internal review of the Park and Recreation Master Plan. Additionally, Beautification Committee members have received a copy and the process to review and update the plan is underway. Of importance here is that the City is engaged in the selection of a firm to update existing DIF structure including Parks DIF rates and a possible Quimby Ordinance. Departmental goals called for a partnership with Fresno State University to update the Master Plan. The University's proposal, however, was cost prohibitive in FY 16/17.

- ❖ While we have always had policies around incident and accident reporting, we created a new flow chart and a single point of contact for every single one of the accidents (staff or participant) and incidents (large or small) that occur under the PCS umbrella. Each event is captured on the appropriate form and communicated to internal staff as well as Risk Management and all parties stay in the loop until the root cause of the event has been addressed to satisfaction. Peers in other jurisdictions have followed our new model.
- ❖ The PCS team continues to seek out and bring in outside resources to reduce its impact on the General Fund and to expand/enhance existing infrastructure. Some examples of this work product are listed below:
 - CDBG – \$103,503 to support the Adult Day Care (ADC) and senior programs.
 - CDBG - \$430,000 as captured above. Staff will allocate appropriate project management costs to the program to offer a measure of GF relief.
 - Madera Realtor's Association - \$2,500 grant for benches and trash receptacles
 - Artes Americas Grant Award - \$2,500 for Dia De Los Muertos Cultural Programming
 - PG&E sponsored Movies in the Park and the City's Cooling Center programming with a \$13,000 donation in FY 17/18. The popular Movies in the Park Program is free to the public during the summer months on Friday evenings.

Goals and Performance Measures

Departmental Goals

- ❖ Increase revenue generating opportunities.
- ❖ Water conservation efforts will continue in the coming year.
- ❖ Update Development Impact Fees (DIF) related to parks and consider advancing a Quimby Ordinance for Council approval.
- ❖ There are several key capital improvement projects PCS will oversee to completion or substantial progress during the FY 17/18. They include:
 - Sunrise Rotary Extension Project which includes the addition of a parking surface, curb, gutter, fencing and lighting to the newer soccer field on the southerly border of the facility.
 - Centennial Park
- ❖ Substantial and continued progress on trail expansion and embellishments, such as the trail undercrossing at UPRR/Gateway Drive, continue to be a focus of the department.
- ❖ Identify Resources and Partners to Acquire Land for Future Development.

Performance Measures

- Continue work to study regional fee structures and industry best-practices.
- Analyze cost for service and consider Master Fee Schedule changes as they relate.
- Bring user MOUs to Council for Direction/Approval.
- Develop a best practice list for long range water conservation solutions.
- Update planning and irrigation standards.
- Work with Planning and Community Development to hire a consultant.
- Work with the consultant and team to move toward new fee structure.
- Work with the consultant to analyze Quimby Ordinance feasibility in Madera.
- Take needed steps related to the possible adoption of fees and possible Quimby Ordinance.
- Complete capital projects to expend resources within grant timelines
- Identify land and resources in north-west Madera for land banking and future park development
- Identify land and resources in north-east Madera for land banking and future park development

PARKS DEVELOPMENT FUND

41090000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4301	Donations	(31,526)	0	0	0	0	0
4355	Transfer In from Fund 10221	(2,125)	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
TOTAL REVENUE		(33,651)	(67,670)	(731,250)	(95,275)	(95,275)	(350,000)
CAPITAL OUTLAY							
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
TOTAL CAPITAL OUTLAY		99,395	9,500	819,862	95,275	95,275	0
TOTAL EXPENDITURES		99,395	9,500	819,862	95,275	95,275	0

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
REVENUE							
4347	Interfund Charges - LA Zone Feed	0	0	(217,447)	(258,921)	(258,921)	(233,063)
4601	Assessments	0	0	0	0	0	0
	TOTAL REVENUE	0	0	(217,447)	(258,921)	(258,921)	(233,063)
SALARIES AND BENEFITS							
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	14,554
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
	TOTAL SALARIES AND BENEFITS	0	0	260,389	256,793	243,962	270,524
MAINTENANCE AND OPERATIONS							
6425	Vehicle Fuel, Supplies & Maintenance	0	0	0	0	8,200	8,200
	TOTAL MAINTENANCE AND OPERATIONS	0	0	0	0	8,200	8,200
	TOTAL EXPENDITURES	0	0	260,389	256,793	252,162	278,724

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
REVENUE							
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)	(3,500)
4216	Inspection/Plan Check Fees	0	0	0	0	0	(2,000)
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)
4347	Interfund Charges - L A Zone Fees	(110,346)	(50,090)	(54,628)	(50,089)	(50,089)	(50,089)
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)	(3,000)
TOTAL REVENUE		(413,765)	(313,755)	(315,977)	(398,229)	(396,734)	(403,380)
SALARIES AND BENEFITS							
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	140,548
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	181,152	199,454	213,744	213,863
TOTAL SALARIES AND BENEFITS		860,438	816,021	874,111	1,034,170	1,062,408	1,083,017
MAINTENANCE AND OPERATIONS							
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	37,750
6440	Contracted Services	217,238	209,799	224,150	225,000	225,000	217,000
6461	Safety Inspections/Repairs	731	929	0	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	500
6900	Interfund Charges - Fac. Maint.	0	13,807	5,595	5,595	5,595	7,387
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	103,003
6907	Interfund Charges - Vehicle Replacement	30,548	43,807	45,640	0	0	51,004
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
TOTAL MAINTENANCE AND OPERATIONS		559,212	606,199	631,516	554,949	545,965	589,066

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
TOTAL CAPITAL OUTLAY							
7030	Improvement to Land/Facilities	0	0	17,306	0	0	13,000
	TOTAL CAPITAL OUTLAY	0	0	17,306	0	0	13,000
	TOTAL EXPENDITURES	1,419,650	1,422,220	1,522,933	1,589,119	1,608,373	1,685,083

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
REVENUE							
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)
	TOTAL REVENUE	(122,358)	(225,864)	(242,562)	(166,000)	(166,000)	(165,000)
SALARIES AND BENEFITS							
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	32,452
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
	TOTAL SALARIES AND BENEFITS	135,849	342,568	414,567	472,809	458,741	474,807
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	24,962	29,191	27,054	25,000	30,000	41,500
6402	Telephone and Fax Charges	768	779	759	800	731	800
6412	Advertising - Other	982	1,108	1,176	2,500	2,500	1,500
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	9,000
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	14,000
6530	Building Supplies, Keys, Repairs	57	0	80	100	0	0
6532	Other Maintenance Supplies	0	0	0	3,000	0	0
6530	Conference, Training, Education	1,998	418	281	2,500	500	1,000
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	15,792
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
	TOTAL MAINTENANCE AND OPERATIONS	99,746	126,277	81,769	88,287	89,518	97,642
	TOTAL EXPENDITURES	235,595	468,845	496,336	561,096	548,259	572,449

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
REVENUE							
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)	(17,000)
	TOTAL REVENUE	(14,127)	(17,003)	(19,917)	(19,000)	(17,000)	(17,000)
SALARIES AND BENEFITS							
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	75,613
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
	TOTAL SALARIES AND BENEFITS	350,446	429,771	487,640	498,383	515,309	507,582
MAINTENANCE AND OPERATIONS							
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	0
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	1,300
6532	Building Supplies, Keys, Repairs	0	0	0	0	0	0
6530	Conference, Training, Education	614	656	725	1,500	1,500	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
	TOTAL MAINTENANCE AND OPERATIONS	98,806	103,229	131,954	171,603	172,102	171,453
	TOTAL EXPENDITURES	449,252	533,000	619,594	669,985	687,411	679,035

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
REVENUE							
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	Fundraising	0	(11,348)	(1,356)	(23,000)	(30,000)	(25,000)
4683	Program Revenue	0	0	0	0	(60,000)	0
TOTAL REVENUE		(7,881)	(32,282)	(36,437)	(31,000)	(106,000)	(36,400)
SALARIES AND BENEFITS							
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	16,439
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
TOTAL SALARIES AND BENEFITS		49,497	76,727	102,070	125,442	158,758	130,855
MAINTENANCE AND OPERATIONS							
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
TOTAL MAINTENANCE AND OPERATIONS		6,143	5,788	44,741	44,000	53,000	51,000
TOTAL EXPENDITURES		55,640	82,515	146,812	169,442	211,758	181,855

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
REVENUE							
4200	Adult Sport Fees	(32,291)	(23,211)	(27,541)	(35,000)	(22,500)	(24,000)
4248	Youth Sports Fees	(31,896)	(37,501)	(37,333)	(35,000)	(43,000)	(44,000)
	TOTAL REVENUE	(64,187)	(60,712)	(64,874)	(70,000)	(65,500)	(68,000)
SALARIES AND BENEFITS							
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	11,303
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
	TOTAL SALARIES AND BENEFITS	85,767	90,851	123,790	142,242	142,021	134,309
MAINTENANCE AND OPERATIONS							
6412	Advertising - Other	1,077	825	837	1,000	1,000	750
6416	Office Supplies - Expendable	95	85	9	100	100	100
6440	Contracted Services	1,895	4,294	1,298	2,000	1,500	1,000
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	0	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
	TOTAL MAINTENANCE AND OPERATIONS	13,608	20,137	19,000	18,100	17,600	16,850
TRANSFERS OUT							
8200	Transfers Out to Other Funds	8,602	0	0	0	0	0
	TOTAL TRANSFERS OUT	8,602	0	0	0	0	0
	TOTAL EXPENDITURES	107,977	110,988	142,789	160,342	159,621	151,159

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
REVENUE							
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
TOTAL REVENUE		(46,782)	(41,000)	(41,630)	(42,500)	(39,500)	(40,200)
SALARIES AND BENEFITS							
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	7,653
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
TOTAL SALARIES AND BENEFITS		62,785	94,133	88,938	108,109	100,884	101,359
MAINTENANCE AND OPERATIONS							
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	18,000
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	3,669
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
TOTAL MAINTENANCE AND OPERATIONS		36,060	51,755	43,681	48,279	53,279	52,169
TOTAL EXPENDITURES		98,845	145,888	132,619	156,388	154,163	153,529

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
REVENUE							
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)	(3,000)
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)
TOTAL REVENUE		(56,381)	(59,521)	(78,502)	(85,520)	(86,680)	(83,570)
SALARIES AND BENEFITS							
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	8,774
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	10,877	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
TOTAL SALARIES AND BENEFITS		21,636	76,248	93,736	173,595	183,172	177,987
MAINTENANCE AND OPERATIONS							
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	1,000
6480	Special Program Expense - PGE	6,103	5,001	2,601	3,000	3,000	2,898
6532	Other Maintenance Supplies	191	513	433	9,150	13,000	15,000
6530	Conference, Training, Education	3,344	10,493	7,726	13,500	13,500	1,000
6532	Other Maintenance Supplies	191	577	340	0	0	0
6900	Interfund Charges - Fac. Maint	0	130,276	41,766	85,892	85,892	127,957
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
TOTAL MAINTENANCE AND OPERATIONS		57,877	278,375	205,561	348,668	361,543	420,581
TOTAL CAPITAL OUTLAY							
7030	Improvement to Land/Facilities	18,353	(147)	18,058	0	0	0
TOTAL CAPITAL OUTLAY		18,353	(147)	18,058	0	0	0
TOTAL EXPENDITURES		97,866	354,476	317,355	522,263	544,716	598,568

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
REVENUE							
4355	Transfer-In Gas Tax	0	0	0	(176,640)	(119,100)	(119,100)
	TOTAL REVENUE	0	0	0	(176,640)	(119,100)	(119,100)
MAINTENANCE AND OPERATIONS							
6440	Contracted Services	94,030	96,084	92,204	176,640	119,100	119,100
	TOTAL MAINTENANCE AND OPERATIONS	94,030	96,084	92,204	176,640	119,100	119,100
	TOTAL EXPENDITURES	94,030	96,084	92,204	176,640	119,100	119,100

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
REVENUE							
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
	TOTAL REVENUE	(21,446)	(19,473)	(23,073)	0	0	0
SALARIES AND BENEFITS							
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
	TOTAL SALARIES AND BENEFITS	96,363	64,629	70,783	0	0	0
MAINTENANCE AND OPERATIONS							
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	10,717	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	87,854	203,718	196,738	0	0	0
TOTAL CAPITAL OUTLAY							
7030	Improvement to Land/Facilities	0	0	18,058	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	18,058	0	0	0
	TOTAL EXPENDITURES	184,217	268,347	285,579	0	0	0

*Note: In FY 16/17, the Youth Center budget was combined with the Centers Budget on Page D-94 above

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
REVENUE							
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)	(65,000)	(70,000)
4213	Green Fee User (Designation)	0	0	0	0	0	0
4355	Transfer-in From Debt Service	(237,000)	(187,083)	(191,583)	(191,583)	(191,583)	(247,083)
4659	Refunds and Reimbursements	0	0	0	0	0	0
TOTAL REVENUE		(359,494)	(304,645)	(288,124)	(316,583)	(296,583)	(357,083)
MAINTENANCE AND OPERATIONS							
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
TOTAL MAINTENANCE AND OPERATIONS		0	64,083	64,083	64,083	90,675	64,083
DEBT SERVICE							
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
TOTAL DEBT SERVICE		231,885	241,207	251,423	252,500	275,000	293,000
TOTAL EXPENDITURES		231,885	305,290	315,506	316,583	365,675	357,083

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
REVENUE							
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	Fundraising	(8,058)	(6,715)	(8,084)	(8,000)	(8,000)	(8,000)
4355	Transfer in from Fund 10221 Transfer-	0	0	0	(111,633)	(188,743)	(103,503)
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)	(14,039)
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
	TOTAL REVENUE	(177,752)	(230,177)	(229,126)	(252,178)	(248,678)	(156,342)
SALARIES AND BENEFITS							
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	24,182
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
	TOTAL SALARIES AND BENEFITS	274,600	174,772	190,999	209,512	207,887	211,387
MAINTENANCE AND OPERATIONS							
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	17,844
6445	Field Trips	7,383	5,503	6,464	7,500	6,500	4,000
6518	Other Supplies	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	2,057	0	0	0
6518	Food Stuffs	1,717	1,152	1,360	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	2,240
6907	Interfund Charges - Vehicle Replacement	0	1,400	1,400	1,400	1,400	1,400
	TOTAL MAINTENANCE AND OPERATIONS	45,954	43,263	40,789	49,683	52,368	54,579
	TOTAL EXPENDITURES	320,554	218,035	231,788	259,195	260,255	265,967

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
REVENUE							
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)
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)
TOTAL REVENUE		(165,692)	(133,871)	(125,680)	(145,434)	(56,713)	(55,213)
SALARIES AND BENEFITS							
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	6,874
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
TOTAL SALARIES AND BENEFITS		135,148	87,313	95,851	114,918	112,786	121,266
MAINTENANCE AND OPERATIONS							
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	144	100	0	0
6518	Site Supplies	903	1,178	1,440	1,400	0	0
6580	OPEB Obligation Expense	0	0	0	0	0	0
6530	Conference, Training, Education	0	20	45	500	500	500
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
TOTAL MAINTENANCE AND OPERATIONS		31,082	22,002	30,059	38,112	37,245	41,162
TOTAL EXPENDITURES		166,230	109,315	125,910	153,030	150,031	162,428

FMAAA GRANTS
XXXXXXXX

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4460	F.M.A.A.A. Grant - Transportation	0	0	0	(10,195)	(10,195)	(14,039)
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)
TOTAL REVENUE		0	0	0	(67,563)	(82,203)	(75,407)
MAINTENANCE AND OPERATIONS							
	Transfer Out to Senior Operations - Transportation	0	0	0	10,195	10,195	14,039
	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
TOTAL EXPENDITURES		0	0	0	67,563	82,203	75,407

GRANTS

DEPARTMENT SUMMARY

Grants administers the City's portfolio of grants and pursues additional sources of funding from outside agencies. Additionally, the department administers a number of City programs including the Madera Area Express (MAX) transit system and our various housing programs. The MAX system provides both fixed route and Dial-A-Ride (DAR) services to our community. While the fixed route system operates exclusively within the city limits, the DAR system extends into specific portions of the county including the campus of the Madera Community College Center. Our Down-payment Assistance Program (DAP) assists low-income residents purchase their first homes and the Owner Occupied Rehabilitation (OOR) program helps existing low-income homeowners to make health and safety repairs to their homes. Finally, the Grants Department also administers the Neighborhood Stabilization Program (NSP) on behalf of the county. NSP provides funding for the purchase and rehabilitation of homes in the Parkwood area of the county. These homes are then resold to eligible low-income first time homebuyers. All of the programs mentioned receive support from grant resources and their operation does not negatively impact the General Fund.

Grant Entitlement/Oversight -Org 1011300

This budget will provide for the general administration of the city's current grant awards and programs. It will also fund the city's efforts to pursue additional resources and develop new programs. This budget will result in a minimal impact to the General Fund because various grants reimburse the City for the majority of the budget's expenses.

Transportation Dial-a-Ride - Org 21285290, 21285490

The Dial-a-Ride (DAR) system transports its passengers between any locations within the city and even operates in limited areas of the county. The DAR budget does not impact the General Fund because the system receives its entire operating revenue from grants, fares, and local transportation funds.

Transportation Fixed Route -Org 21285300

The fixed route system provides regular transportation within the city from bus stops along predefined routes. The fixed route budget does not impact the General Fund because the system receives its entire operating revenue from grants, fares, and local transportation funds.

MAX - Capital Outlay - Org 21295500

The MAX Capital Outlay budget provides for the acquisition of long-term assets for our transit system such as buses, bus stops, and the proposed joint-use Public Works/Transit Facility. This budget does not impact the General Fund because all revenues come from grants, fares, and local transportation funds.

Proposition 1B PTMISEA - Org 21295590

This budget provides security enhancements to our transit system and derives its revenues from state grants. This source of funds allowed for the installation of new security fencing and cameras at the Intermodal Facility through this resource. These projects rely solely on grant funds and they do not impact the General Fund.

CDBG Public Improvement -Org 10218020

The Public Improvement budget provides for the programs and projects that Council and the CDBG Review Advisory Committee (RAC) have made allocations for from our CDBG grant. These activities rely solely on grant funds and this budget does not impact the General Fund.

CDBG Public Service - Org 10218010

The Public Service budget provides for the programs that Council and the CDBG Review Advisory Committee (RAC) have made allocations for from our CDBG grant. These programs rely solely on grant funds and this budget does not impact the General Fund.

CDBG Administrative Costs - Org10218000

This budget provides for the administration of the CDBG grant as well as efforts to promote affordable housing and to address impediments to fair housing in our community. These activities rely solely on grant funds and this budget does not impact the General Fund.

Intermodal Building Activities - Org 41108060

The Intermodal Building Activities budget provides for the operation and maintenance of this facility for use by the City and its tenants. The Intermodal Facility currently houses the MAX system, the Greyhound Bus terminal, and Madera Cab Co. This facility relies solely on grants and collects rent to fund its operations so this budget does not impact the General Fund.

Proposition 1B PTMISEA - CALOES -Org 41105492

This budget provides security enhancements for our transit system and derives its revenues from a state grant. The transit system has funded the installation of security cameras on all city buses through this resource. These projects rely solely on grant funds and this budget does not impact the General Fund.

GRANTS DEPARTMENT SUMMARY (continued)

Parking District Operations -Org 41400000

The Parking District Operations budget supports the activities of the city's Parking Enforcement Officer. This non-sworn officer patrols a designated area in Madera's downtown and issues citations to motorists who violate our vehicle ordinances. This activity does not impact the General Fund because the budget primarily relies on ticket penalties and assessments to generate sufficient revenue.

Madera Downtown B.I.D. - Org 41600000

This budget supports the efforts of the Business Improvement District (BID) to promote commerce in downtown Madera. These efforts do not impact the General Fund because the budget primarily relies on assessments to generate sufficient revenue.

HOME 2007 - DAP Activity - Org 44004430

This program assists low-income first time homebuyers to purchase homes within the City of Madera. The program relies entirely on grants from the state HOME program, so this activity does not impact the General Fund.

HOME Reuse Activity - Org 44004460

This program can either assist low-income first time homebuyers purchase homes or help existing low-income homeowners make needed health and safety repairs in their existing homes. The program relies entirely on the repayment of assistance provided from the HOME DAP (Dept 443) and Rehabilitation (Dept 445) programs, so this budget does not impact the General Fund.

CALHOME DAP Program -Org 44004610

This program assists low-income first time homebuyers purchase homes within the City of Madera. The program relies entirely on grants from the state CalHOME program, so this activity does not impact the General Fund.

CALHOME Rehabilitation Program - Org 44004620

This program assists low-income homeowners conduct health and safety repairs to their homes. The program relies entirely on grants from the state CalHOME program, so this activity does not impact the General Fund.

CALHOME RE-USE -Org 44004630

This program assists low-income homebuyers purchase their first homes and low-income homeowners conduct needed health and safety repairs. The program relies entirely on Program Income from our state CalHOME grants, so this activity does not impact the General Fund.

CALHOME MANUFACTURED HOUSING REHABILITATION PROGRAM - Org 44004432

This program assists low-income manufactured homeowners conduct health and safety repairs in their existing homes. The program relies entirely on CalHOME grants, so this activity does not impact the General Fund.



Key Accomplishments

- ❖ HUD approved the CDBG Second Year Action Plan with a total allocation of \$847,853
 - ❖ Obtained \$900,000 of new transit funding
 - ❖ Implemented Owner Occupied Mobile Home/Manufactured Housing Repair Program
 - ❖ Completed CALHome Grant that provided down payment assistance totaling \$928,893 to 20 first time buyer households.
- Complete fourteen (14) owner-occupied residential rehabilitation projects including; three (3) owner-occupied residential rehabilitations and eleven (11) manufactured housing repair/replacements. Total grant funded assistance: \$659,610.

Goals and Performance Measures**Departmental Goals**

- ❖ Pursue funding opportunities for Police Department/Law Enforcement services
- ❖ Continue to pursue congressional appropriations
- ❖ Begin construction on the new joint-use Transit / Public Works Facility
- ❖ Continue to provide the Homebuyer Assistance programs and Owner Occupied Rehabilitation
- ❖ Complete the Owner Occupied Mobile Home/Manufactured Housing Repair program
- ❖ Continue to Implement the City CDBG program and obtain Third Year Action Plan approval from HUD
- ❖ Complete construction of Phase II Bus Shelter Project - (21)
- ❖ Implement MAX Route Expansion to Madera Community College Center Campus

Performance Measures

Received Grant Award for 2017 COPS grant

No specific performance measure

Complete construction plans and initiate bid process for first phase of facility

Spend all the grant funds remaining in the CalHOME programs and continuation with the County NSP3 program

Spend all the grant funds remaining in the CalHOME Mobile Home programs

Apply for additional HOME and CalHOME funds

21 New bus shelters completed

New route to Community College Campus operational

GRANT/ENTITLEMENT OVERSIGHT

10211300

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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
TOTAL REVENUE		(133,606)	(358,073)	(264,851)	(401,769)	(384,140)	(415,633)
SALARIES AND BENEFITS							
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	53,704
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
TOTAL SALARIES AND BENEFITS		300,824	357,752	254,625	438,692	352,616	467,710
MAINTENANCE AND OPERATIONS							
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	250
6440	Contracted Services	677	3,233	3,067	0	3,400	3,500
6530	Conference, Training, Education Interfund	199	0	0	0	0	0
6900	Charges - Fac.Maint.	0	3,224	1,488	1,488	1,488	4,631
6902	Transfers to Other Depts.-Central Supply	0	289	152	300	300	300
6903	Interfund Charges - Cost Distribution	0	0	0	0	0	0
6907	Interfund Charges - Vehicle Replacement	0	0	0	0	0	1,400
6908	Interfund Charges - Vehicle Maintenance	0	0	0	0	0	2,240
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	0	8,095	4,368
TOTAL MAINTENANCE AND OPERATIONS		8,814	19,222	16,676	20,028	31,524	33,458

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
CAPITAL OUTLAY							
7000	CMAQ Vehicle	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
	TOTAL EXPENDITURES	309,638	376,974	271,301	458,721	384,140	501,168

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
REVENUE							
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
	TOTAL REVENUE	(770,932)	(871,227)	(872,231)	(701,414)	(841,257)	(825,133)
SALARIES AND BENEFITS							
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	23,683
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
	TOTAL SALARIES AND BENEFITS	79,036	101,818	126,862	146,084	126,861	151,501
MAINTENANCE AND OPERATIONS							
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	24,489	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
	TOTAL MAINTENANCE AND OPERATIONS	657,596	729,784	831,829	756,545	756,083	763,502
CAPITAL OUTLAY							
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
	TOTAL CAPITAL OUTLAY	342,189	0	0	1,000	1,000	1,806
TRANSFERS OUT							
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
	TOTAL TRANSFERS OUT	25,000	28,475	31,026	25,514	25,514	30,670
	TOTAL EXPENDITURES	1,103,821	860,077	989,716	929,143	909,458	947,479

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
REVENUE							
4423	Grant - Fed. Section 5307	0	0	0	(250,000)	0	0
	TOTAL REVENUE	0	0	0	(250,000)	0	0
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	102,624	109,634	68,223	0	0	0
TOTAL CAPITAL OUTLAY							
7000	Bus Acquisition	0	0	0	250,000	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	250,000	0	0
	TOTAL EXPENDITURES	102,624	109,634	68,223	250,000	0	0

ARRA - TRANSIT BUSES
21285290

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

TRANSPORTATION - FIXED ROUTE
21295300

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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
TOTAL REVENUE		(802,652)	(851,359)	(868,811)	(1,008,349)	(1,008,349)	(1,132,847)
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	23,683
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
TOTAL SALARIES AND BENEFITS		84,929	109,971	137,348	146,084	138,099	151,501
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	39,687	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	0	92,332	92,332	99,288
TOTAL MAINTENANCE AND OPERATIONS		702,733	687,069	702,987	877,855	775,030	936,296
CAPITAL OUTLAY							
7000	Computer Equipment & Peripherals	0	0	0	1,000	1,000	1,806
TOTAL CAPITAL OUTLAY		0	0	0	1,000	1,000	1,806
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
TOTAL TRANSFERS OUT		25,000	28,475	31,026	25,514	25,514	30,670
TOTAL EXPENDITURES		812,662	825,515	871,361	1,050,453	939,643	1,120,273

MAX - CAPITAL OUTLAY
21295500

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4424	Intermodal Ops/Cap	0	0	(65,297)	(603,570)	0	(1,763,000)
4423	Grant- Federal Section 5307 (max)	0	0	(353,052)	0	0	0
	TOTAL REVENUE	0	0	(418,349)	(603,570)	0	(1,763,000)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	78,481	78,481	78,481	0	0	0
TOTAL CAPITAL OUTLAY							
7030	New Transit & Public Works Facilities	0	0	0	300,000	0	1,763,000
	TOTAL CAPITAL OUTLAY	0	0	0	300,000	0	1,763,000
	TOTAL EXPENDITURES	78,481	78,481	78,481	300,000	0	1,763,000

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
REVENUE							
4266	Low Carbon Transit Operation (LCTOP)	0	0	0	0	0	(117,306)
	TOTAL REVENUE	0	0	0	0	0	(117,306)
MAINTENANCE AND OPERATIONS							
6600	Depreciation / Replacement	0	0	0	0	0	0
6605	Loss on Disposal of Capital Asset	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY							
7030	Facilities & Improvements	0	0	0	0	0	117,306
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	117,306
	TOTAL EXPENDITURES	0	0	0	0	0	117,306

PROPOSITION 1B PTMISEA
21295590

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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
	TOTAL REVENUE	(14,438)	(34,532)	(12,210)	(53,000)	(139,102)	(1,417,874)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	38,590	4,058	26,380	0	0	0
TOTAL CAPITAL OUTLAY							
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
	TOTAL CAPITAL OUTLAY	14,438	34,532	12,210	53,000	139,102	1,417,874
	TOTAL EXPENDITURES	53,028	38,590	38,590	53,000	139,102	1,417,874

ARRA- TRANSIT
21295300

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4423	FTA 5307 Grant - ARRA	(250,434)	(4,075)	0	0	0	0
	TOTAL REVENUE	(250,434)	(4,075)	0	0	0	0
TOTAL CAPITAL OUTLAY							
6600	Depreciation/Replacement	57,187	89,997	558	0	0	0
7000	Bus Acquisition	250,434	4,075	0	0	0	0
7030	Bus Shelters/Passenger Amenities,Trans-2	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	307,621	94,072	558	0	0	0
	TOTAL EXPENDITURES	307,621	94,072	558	0	0	0

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
REVENUE							
4355	Transfer-In	(700,000)	0	0	0	0	0
4434	Grant	0	0	0	(555,656)	0	0
4454	C.D.B.G. Carryover Entitlement	(632,977)	(514,287)	0	(67,250)	0	(511,803)
4455	C.D.B.G. Current Yr. Entitlement	(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
TOTAL REVENUE		(1,495,416)	(1,071,590)	(628,808)	(622,906)	(90,873)	(1,088,749)
TOTAL CAPITAL OUTLAY							
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	Facilities & Improvements	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
TOTAL CAPITAL OUTLAY		678,851	607,303	1,209,375	622,906	90,873	1,088,749
TOTAL EXPENDITURES		678,851	607,303	1,209,375	622,906	90,873	1,088,749

CDBG - PUBLIC SERVICES

10218010

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4455	C.D.B.G. Current Yr. Entitlement	(123,882)	(120,142)	(60,806)	(134,633)	(134,633)	(118,503)
	TOTAL REVENUE	(123,882)	(120,142)	(60,806)	(134,633)	(134,633)	(118,503)
MAINTENANCE AND OPERATIONS							
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	103,503
	TOTAL MAINTENANCE AND OPERATIONS	137,950	120,142	134,626	134,633	134,633	118,503
	TOTAL EXPENDITURES	137,950	120,142	134,626	134,633	134,633	118,503

CDBG - ADMINISTRATIVE COSTS

10218000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4455	C.D.B.G. Current Yr. Entitlement	(101,023)	(178,858)	(39,492)	(166,970)	(166,970)	(150,273)
	TOTAL REVENUE	(101,023)	(178,858)	(39,492)	(166,970)	(166,970)	(150,273)
MAINTENANCE AND OPERATIONS							
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	Program Support	11,885	13,318	13,511	13,511	16,000	16,000
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
	TOTAL MAINTENANCE AND OPERATIONS	147,075	193,850	145,157	166,970	164,020	150,273
	TOTAL EXPENDITURES	147,075	193,850	145,157	166,970	164,020	150,273

INTERMODAL BUILDING ACTIVITIES

41108060

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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)
TOTAL REVENUE		(67,712)	(52,533)	(101,289)	(87,579)	(103,000)	(87,579)
SALARIES AND BENEFITS							
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
TOTAL SALARIES AND BENEFITS		6,945	5,954	9,026	9,136	9,312	9,552
MAINTENANCE AND OPERATIONS							
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	29,816
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
TOTAL MAINTENANCE AND OPERATIONS		58,654	50,054	80,737	106,018	106,018	77,642
TOTAL EXPENDITURES		65,599	56,008	89,763	115,154	115,330	87,194

PROPOSITION 1B - CALOES

41105492

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

PARKING DISTRICT OPERATIONS

41400000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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
TOTAL REVENUE		(57,640)	(45,357)	(48,966)	(46,000)	(40,900)	(46,000)
SALARIES AND BENEFITS							
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
TOTAL SALARIES AND BENEFITS		8,810	8,766	10,902	11,509	12,065	12,044
MAINTENANCE AND OPERATIONS							
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
TOTAL MAINTENANCE AND OPERATIONS		12,935	11,893	24,252	27,816	28,516	26,964
TOTAL EXPENDITURES		21,745	20,659	35,154	39,325	40,581	39,008

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
REVENUE							
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)	(373)
TOTAL REVENUE		(28,592)	(26,164)	(27,810)	(29,292)	(29,308)	(29,373)
MAINTENANCE AND OPERATIONS							
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
TOTAL MAINTENANCE AND OPERATIONS		27,801	27,615	25,094	29,373	29,373	29,373
TOTAL EXPENDITURES		27,801	27,615	25,094	29,373	29,373	29,373

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
REVENUE							
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
	TOTAL REVENUE	(981,041)	(1,392,225)	(491,071)	(371,825)	0	0
MAINTENANCE AND OPERATIONS							
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	0	10,000	0	0
	TOTAL MAINTENANCE AND OPERATIONS	698,211	358,662	329,513	324,500	0	0
CAPITAL OUTLAY							
7030	Property Acquisition	749,987	455,040	0	0	0	0
	TOTAL CAPITAL OUTLAY	749,987	455,040	0	0	0	0
TRANSFERS OUT							
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
	TOTAL TRANSFERS OUT	15,000	17,959	0	0	0	0
	TOTAL EXPENDITURES	1,463,198	831,661	329,513	324,500	0	0

HOME - DAP ACTIVITY

44004430

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

CALHOME MANUFACTURED REHAB
44004432

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4434	Grants	0	0	0	0	(372,715)	(372,715)
4649	Admin Fees	0	0	0	0	(35,000)	(35,000)
	TOTAL REVENUE	0	0	0	0	(407,715)	(407,715)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	0	0	0	0	407,715	407,715
	TOTAL EXPENDITURES	0	0	0	0	407,715	407,715

HOME REHABILITATION PROGRAM

44004450

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4434	HOME Rehabilitation Grant - 13-HOME-9021	0	(10)	0	(700,000)	0	0
	TOTAL REVENUE	0	(10)	0	(700,000)	0	0
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	0	10	0	700,000	0	0
	TOTAL EXPENDITURES	0	10	0	700,000	0	0

HOME REUSE ACTIVITY
44004460

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

CALHOME DAP PROGRAM
44004610

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4434	CALHOME Grant	0	(370,859)	(393,072)	(31,704)	0	(31,704)
	TOTAL REVENUE	0	(370,859)	(393,072)	(31,704)	0	(31,704)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	0	370,651	387,281	50,313	0	27,550
	TOTAL EXPENDITURES	0	370,651	387,281	50,313	0	27,550

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
REVENUE							
4434	CALHOME Grant	0	(31)	0	(1,929,918)	(116,867)	(793,133)
4457	Activity Fee	0	0	0	0	(15,000)	(75,000)
	TOTAL REVENUE	0	(31)	0	(1,929,918)	(131,867)	(868,133)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	0	31	26,122	1,929,918	131,867	868,133
	TOTAL EXPENDITURES	0	31	26,122	1,929,918	131,867	868,133

CALHOME REUSE PROGRAM

44004630

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

CODE ENFORCEMENT DEPARTMENT SUMMARY

The Code Enforcement/Neighborhood Revitalization programs were combined into a single department in 2003 as a direct response to declining property maintenance standards, neighborhoods in distress, expanding graffiti problems, and infrastructure deficiencies throughout the former redevelopment project area and CDBG eligible Census Tracts. Neighborhoods that are exposed to blight are at an increased risk of various social, physical and health disparities, higher rates of crime, and illicit drug activities. The department's main purposes circle around the elimination of blight conditions throughout the city's neighborhoods and interception in the community prior to the emergence of problem properties. During the last few years, this has been more challenging than during other times due to the foreclosure crisis. It created significant impacts to our community and depreciated remaining neighborhood assets. Due to that, resources have been applied toward the enforcement of those cases. Another project that began over the last year is the Target Neighborhood Enforcement program which focuses resources in problem neighborhoods to better maximize the department's efforts. A Neighborhood Outreach program was created and incorporated into the department for civic engagement and to strengthen the community by building social capital. Most recently, a restructured Weed Abatement Ordinance and abatement program have been added to the department for implementation.

Code Enforcement - Org 10204400

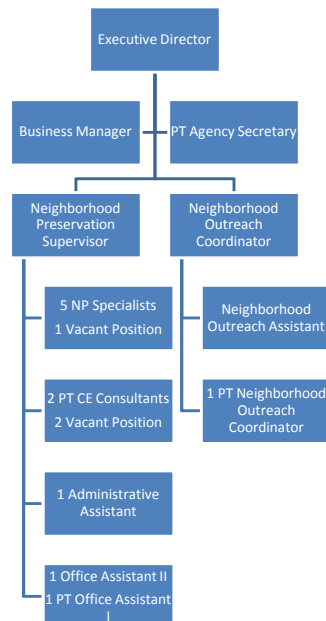
AVSA provides funding for the enforcement of laws regulating abandoned vehicles

LEA Tire Grant - Org 10814420

CalRecycle provides funding for the enforcement of guidelines and laws regarding the storage, permits, transportation and handling of waste tires.

Tire Amnesty Grant - Org 10814460

This grant is shared with Madera County. CalRecycle provides funding for staff to organize and host events where residents are allowed to bring up to twenty (20) waste tires for proper disposal, free of charge. The department hosts up to six (6) events per term.



Key Accomplishments - Neighborhood Revitalization

- ❖ **Enforcement Actions:** A total of 1034 cases were opened to address violations involving public nuisance, substandard housing, zoning, California Building Codes and vacant building violations
- ❖ **Foreclosure Cases** - Continued enforcement actions on 152 cases
- ❖ **Abatements** - Conducted 2 dangerous housing abatements
- ❖ **Weed Abatement Program.** Identified 324 violations; 301 complied, 23 abatements
- ❖ **Mobile Vendor Enforcement** - Collaborated with other agencies to conduct Citywide Mobile Vendor education/enforcement
- ❖ **Illegal Zoning Activity** - Collaborated with other agencies to conduct Citywide Illegal Zoning Activities enforcement
- ❖ **Abandoned Vehicles** - Identified 606 vehicles as having violations; 578 complied and 28 were towed
- ❖ **Waste Tire Amnesty** - Held three (3) Waste Tire Amnesty Events which resulted in 5,980 (PTE) waste tires being collected
- ❖ **LEA Inspections** - Conducted 53 waste tire generator inspections
- ❖ **Videos** - Produced 10 videos for in house training on topics related to: Weed Abatement, Rental Inspections, Waste Tires, and Vacant Building abatements

Goals and Performance Measures - Neighborhood Revitalization

Departmental Goals

- ❖ Educating residents on value of maintaining properties
- ❖ Maintain the Foreclosure Response System
- ❖ Implementation of a Rental Housing Inspections Program
- ❖ Encourage maintenance of abandoned buildings
- ❖ Target Enforcement Neighborhood Projects

Performance Measures

No Specific performance measure
Currently monitoring 98 registered foreclosures
City council adoption of ordinance
Currently monitoring 27 abandoned buildings
Three (3) neighborhoods per year

Key Accomplishments - Neighborhood Outreach

- ❖ **Various Neighborhood Events** - Coordinated 121 network, gatherings, block parties, and community events.
- ❖ **Neighborhood Watch** - Conducted 41 meetings throughout the City.
- ❖ **Neighborhood Watch** - Established 8 new Neighborhood Watches and completed 8 from the previous FY.
- ❖ **National Night Out** - Increased the number of participating neighborhoods from 32 to 45.
- ❖ **National Night Out** - Engaged more governmental, non-profit agencies, and Neighborhood Watch Leaders in its planning and execution.
- ❖ **S.A.L.T. Program** - Merged the Community Partnership Group with Madera County Community Action Partnership's SALT group to expand our network and interagency collaboration
- ❖ **Curb Strip Program** - Implemented Program, and have painted over 1,400 homes
- ❖ **FaceBook Page** - Created and published various videos.
- ❖ **High School New Student Academic Convocation** - Working with MUSD on ways to implement the program.
- ❖ **Red Cross** - Partnered with American Red Cross and successfully established a team of volunteers.
- ❖ **Adopt A School Program** - Acquired the commitment of 14 churches to participate in the Program.
- ❖ **Mayor Program** - Coordinated meetings to connect the mayor with industry leaders.
- ❖ **Youth Leadership Conference** - Started an annual YLC to promote academic excellence, college and career awareness.
- ❖ **Anti-Graffiti Program** - Expanded the Anti-Graffiti Program to include all elementary schools in the City of Madera.

Goals and Performance Measures - Neighborhood Outreach

Departmental Goals

- ❖ Increase resident participation in civic activities
- ❖ Advertise programs to all areas of the City
- ❖ NNO-Invite the MUSD to join the NNO Planning Community
- ❖ NNO-Enhance contest activities
- ❖ Start a new program called "Neighborhood of Choice"
- ❖ Expand Anti-Graffiti Program to include elementary schools in the County of Madera

Performance Measures

Add ten (10) new neighborhoods
Program formed from diverse groups of residents
Increased participation in the NNO
Increased youth participation
Increase participation in the Neighborhood Watch Program
Increased program presentations

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
REVENUE							
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)	(3,150)	(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)	(418,290)
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
4562	Taxi Cab Inspection/Fee Revenues	0	0	0	0	0	(1,140)
4561	Rental Business License Inspection Revenues	0	0	0	0	0	(100,000)
TOTAL REVENUE		(1,247,202)	(1,153,001)	(1,146,851)	(1,036,195)	(768,795)	(635,080)
SALARIES AND BENEFITS							
5000	Salaries / Full-time	324,717	425,111	460,001	519,639	512,638	552,463
5005	Salaries / Part-time	154,080	81,950	86,349	84,443	70,867	86,490
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	1,500
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	123,856
5302	Long Term Disability Insurance	986	1,399	1,466	1,713	1,763	1,822
5303	Life Insurance Premiums	344	475	502	542	562	542
5304	Worker's Compensation Insurance	36,158	41,989	46,067	50,760	53,145	56,469
5305	Medicare Tax - Employer's Share	7,580	8,092	8,250	9,235	9,103	9,782
5307	Deferred Compensation / Part-time	2,421	2,549	2,977	2,505	2,645	3,243
5308	Deferred Compensation / Full-time	20,461	30,794	26,898	17,717	25,603	26,791
5309	Unemployment Insurance	4,417	4,377	4,495	3,175	3,129	3,106
5310	Section 125 Benefit Allow.	81,947	110,669	169,387	173,610	177,574	185,270
TOTAL SALARIES AND BENEFITS		718,455	824,420	916,590	1,006,045	996,525	1,063,301
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	10,000
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	256	3,000	0	0
6532	Tool Replacement Cost	490	215	0	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
MAINTENANCE AND OPERATIONS - continued							
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	19,255
6907	Interfund Charges - New Vehicles	0	0	0	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
TOTAL MAINTENANCE AND OPERATIONS		363,693	181,874	544,901	306,370	247,370	279,616
CAPITAL OUTLAY							
7000	Auto and Truck - New	91,279	16,188	0	0	0	0
8002	Lease Payment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		91,279	16,188	0	0	0	0
TOTAL EXPENDITURES		1,173,427	1,022,482	1,441,471	1,312,415	1,243,895	1,342,916

TIRE CLEAN-UP
10813730

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4557	Waste Tire Clean-up Grant	(69,468)	0	0	0	0	0
	TOTAL REVENUE	(69,468)	0	0	0	0	0
SALARIES AND BENEFITS							
5000	Salaries / Full-time	24,979	0	0	0	0	0
5005	Salaries / Part-time	131	0	0	0	0	0
5100	Salaries / Overtime	303	0	0	0	0	0
5105	Salaries - Leave Payout	2	0	0	0	0	0
5110	Salaries / Uniform Pay	38	0	0	0	0	0
5300	Public Employees Retirement System	9,064	0	0	0	0	0
5302	Long-term Disability Ins.	96	0	0	0	0	0
5303	Life Insurance Premiums	49	0	0	0	0	0
5304	Worker's Compensation Insurance	2,188	0	0	0	0	0
5305	Medicare Tax - Employer's Share	464	0	0	0	0	0
5307	Deferred Compensation / Part-time	0	0	0	0	0	0
5308	Deferred Compensation/Full-time	1,104	0	0	0	0	0
5309	Unemployment Insurance	443	0	0	0	0	0
5310	Section 125 Benefit Allow.	18,976	0	0	0	0	0
	TOTAL SALARIES AND BENEFITS	57,836	0	0	0	0	0
MAINTENANCE AND OPERATIONS							
6412	Advertising - Other	0	0		0		0
6425	Vehicle Fuel, Supplies & Maintenance	5,502	0	0	0	0	0
6440	Contracted Services	8,050	0	0	0	0	0
6908	Interfund Charges - Vehicle Repairs	2,199	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	15,751	0	0	0	0	0
	TOTAL EXPENDITURES	73,587	0	0	0	0	0

LEA TIRE GRANT

10814420

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4162	Interest Income	0	0	0	0	0	0
4355	Transfer-In	0	0	0	0	0	0
4428	Current Year Allocation-LEA Grant	(18,139)	(9,196)	(29,316)	(18,338)	(18,338)	0
	TOTAL REVENUE	(18,139)	(9,196)	(29,316)	(18,338)	(18,338)	0
SALARIES AND BENEFITS							
5000	Salaries / Full-time	6,088	5,912	3,699	6,335	653	0
5005	Salaries / Part-time	1,263	0	0	0	0	0
5100	Salaries / Overtime	0	0	0	0	0	0
5105	Salaries - Leave Payout	40	0	0	0	0	0
5110	Salaries / Uniform Pay	40	0	0	0	23	0
5300	Public Employees Retirement System	3,356	1,584	2,372	1,725	628	0
5302	Long Term Disability Insurance	24	18	14	23	5	0
5303	Life Insurance Premiums	7	6	5	0	2	0
5304	Worker's Compensation Insurance	576	475	372	531	74	0
5305	Medicare Tax-Employer's Share	112	92	65	96	12	0
5307	Deferred Compensation/Part-time	0	0	0	0	0	0
5308	Deferred Compensation/Full-time	256	250	176	266	33	0
5309	Unemployment Insurance	25	0	17	215	0	0
5310	Section 125 Benefit Allow.	1,831	1,329	1,945	2,607	587	0
	TOTAL SALARIES AND BENEFITS	13,620	9,666	8,667	11,799	2,016	0
MAINTENANCE AND OPERATIONS							
6532	Other Supplies	0	98	0	205	205	0
6530	Building Supplies, Keys, Repairs	0	0	0	0	0	0
6580	OPEB Obligation Expense	0	0	0	0	0	0
6530	Conference, Training, Education	375	0	1,514	6,956	6,956	0
6904	Interfund Charges - Admin. Overhead	0	0	0	0	0	0
6908	Interfund Charges - Vehicle Repairs	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	375	98	1,514	7,161	7,161	0
	TOTAL EXPENDITURES	13,995	9,764	10,181	18,960	9,177	0

TIRE AMNESTY GRANT

10814460

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4355	Transfer-In	0	0	0	0	0	0
4556	Tire Amnesty Grant	0	0	(52,791)	(39,649)	(39,649)	(60,230)
4657	Miscellaneous Revenue	0	0	0	0	0	0
	TOTAL REVENUE	0	0	(52,791)	(39,649)	(39,649)	(60,230)
SALARIES AND BENEFITS							
5000	Salaries / Full-time	3,177	4,582	1,482	5,280	1,709	8,480
5005	Salaries / Part-time	449	240	0	0	0	0
5100	Salaries / Overtime	154	83	0	0	0	0
5105	Salaries - Leave Payout	48	362	0	0	0	0
5110	Salaries / Uniform Pay	0	0	0	0	0	0
5200	Salaries - Auto & Expense Allowance	0	0	0	0	0	0
5300	Public Employees Retirement System	2,331	3,812	4,178	1,438	6,209	2,388
5301	Health Insurance Benefits	0	0	0	0	0	0
5302	Long Term Disability Insurance	10	21	10	19	10	31
5303	Life Insurance Premiums	3	6	3	0	3	0
5304	Worker's Compensation Insurance	327	442	223	443	230	748
5305	Medicare Tax - Employer's Share	69	89	39	80	40	128
5307	Deferred Compensation / Part-time	0	0	0	0	0	0
5308	Deferred Compensation / Full-time	152	217	104	222	108	356
5309	Unemployment Insurance	0	0	15	180	8	254
5310	Section 125 Benefit Allow.	727	1,368	870	2,173	820	3,386
	TOTAL SALARIES AND BENEFITS	7,447	11,222	6,924	9,834	9,136	15,771
MAINTENANCE AND OPERATIONS							
2428-3011	Advertising - Bids and Legal Notices	0	0	0	0	0	0
6412	Advertising - Other	1,701	1,628	1,890	4,318	4,318	1,866
6418	Postage	0	0	875	0	0	1,029
6440	Contracted Services	21,408	7,800	14,980	25,545	25,545	40,690
6532	Other Supplies	939	592	304	665	665	911
	OPEB Obligation Expense	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	24,048	10,020	18,050	30,528	30,528	44,496
	TOTAL EXPENDITURES	31,495	21,242	24,974	40,362	39,664	60,267

INTERNAL SERVICES FUNDS

Internal Services Funds provide funding to support the following areas: 1) Ongoing maintenance and repairs of vehicles, equipment and computers, 2) Replacement of vehicles, equipment and computers, and 3) Ongoing routine maintenance of the City's buildings, facilities, streetlights and street signals. Each of the City's operating departments is charged for its equipment usage, based on the cost of maintenance and upon a predetermined rate that considers the expected life of the specific vehicles or pieces of equipment. Departments are also charged for the maintenance of their buildings and facilities based on the square footage they utilize within their respective buildings and facilities.

Equipment (Fleet) Maintenance - Org 30701240

Fleet Maintenance is responsible for servicing and maintaining all the rolling stock in the city. This department currently maintains approximately 250 pieces of equipment. We support all the city departments by minimizing parts and repair costs and maximizing equipment uptime using our available resources. See further information regarding Departments 807 and 808 in the Fleet Services Department Summary, below.

Equipment (Fleet) Acquisition - Org 30701250

This department acquires and disposes of the City's rolling stock. The department analyzes replacement equipment needs and works to maximize utilization. An equipment usable life has been established and a replacement schedule put in place to ensure timely turnover. A replacement fund is maintained to assure funds are available when needed.

Computer Maintenance and Replacement - Org 30720000

The City of Madera Information Systems Department is responsible for installing, maintaining and supporting all facets of technology for the City departments and staff members. The IS Department delivers hands-on and remote services to all City departments while also managing and maintaining the City's network systems and main data servers.

Facilities Maintenance - Org 30710000

The Facilities Maintenance Division's budget has two functions; the division provides routine maintenance for the City's buildings and facilities and it also maintains the street signals and street lights owned by the City. See Public Works Department Summary for further information regarding Facilities Maintenance.

FLEET SERVICES DEPARTMENT SUMMARY

Fleet Services consists of the Equipment Maintenance and Equipment Acquisition departments. These departments serve all the City as well as Housing Authority, Transit, and Police NICB vehicles.

The City has approximately 275 pieces of equipment ranging from light duty cars and trucks, to heavy duty off-road equipment and paratransit buses.

As shown in the organization chart below, under the Fleet Manager, we have one (1) Mechanic III for 'Light Vehicles', two (2) for 'Heavy Duty/Fabrication', one (1) dedicated to 'Police', and two (2) assigned to 'Transit'. The 'Shop Supervisor' position is currently vacant.

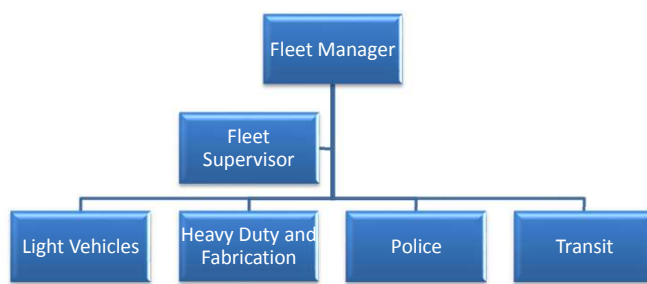
We are responsible for ensuring all equipment meets state, federal, and air quality standards and regulations.

Equipment Maintenance - Org 30701240

Fleet maintenance is responsible for servicing and maintaining all the rolling stock in the city. It is our task to keep all equipment operating in a safe and reliable condition. We support the city departments by minimizing parts and repair costs and maximizing equipment uptime using our available resources. See further information in the Information Services Department Summary, below.

Equipment Acquisition - Org 30701250

This department acquires and disposes of the City's rolling stock. The department analyzes equipment needs and works to maximize utilization. An equipment usable life has been established and a replacement schedule put in place to ensure timely turnover. A replacement fund is maintained to ensure funds are available when needed. Pro-rated annual contributions are made by the departments to this fund based on capital cost and expected life of the equipment.



Key Accomplishments

- ❖ Completed costs and benefits analysis for a motor pool program
- ❖ Completed draft of written policies for the equipment maintenance and replacement divisions
- ❖ Shortened time from when new vehicles are received to completed up-fit and put into service

Goals and Performance Measures

Departmental Goals

- ❖ Start implementation of MUNIS work orders
- ❖ Work with Purchasing on the implementation of Parts Supply in MUNIS
- ❖ Complete written policies for Fleet
- ❖ Complete oil delivery system in Fleet shop

Performance Measures

Have framework and initial training in progress
 Have framework and initial training in progress
 Policies completed and reviewed by all departments
 Have system complete and operational

EQUIPMENT MAINTENANCE
30701240

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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)	(952,606)
4659	Vehicle Insurance Reimbursements	(2,703)	(6,994)	0	(50,000)	(50,000)	(57,500)
4659	Refunds and Reimbursements	(951)	(928)	(32)	(7,500)	(7,500)	0
TOTAL REVENUE		(792,105)	(842,669)	(883,765)	(1,069,506)	(1,069,506)	(1,075,106)
SALARIES AND BENEFITS							
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	82,513
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
TOTAL SALARIES AND BENEFITS		399,958	371,927	415,338	502,834	441,023	537,338
MAINTENANCE AND OPERATIONS							
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	1,840	0	0	0
6427	Major Repair Parts / Supplies	6,528	7,006	9,028	7,500	11,500	10,000
6427	Vehicle Parts - Housing Authority	1,490	2,376	5,336	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	2,727	2,250	0	0
6532	Vehicle Repair Charge - Internal Service	2,715	3,137	265	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	11,927
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	1,058	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	7,813
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
TOTAL MAINTENANCE AND OPERATIONS		401,066	393,141	495,084	616,517	620,145	490,217
TOTAL EXPENDITURES		801,024	765,068	910,423	1,119,351	1,061,169	1,027,556

EQUIPMENT ACQUISITION

30701250

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
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)	(801,193)
4657	Miscellaneous Revenue - Unallocated	0	0	0	0	0	0
TOTAL REVENUE		(615,993)	(690,770)	(723,102)	(696,117)	(696,117)	(1,001,193)
CAPITAL OUTLAY							
7000	Equip Replacement	517,945	661,484	660,257	937,100	937,100	1,139,450
TOTAL CAPITAL OUTLAY		517,945	661,484	660,257	937,100	937,100	1,139,450
TOTAL EXPENDITURES		517,945	661,484	660,257	937,100	937,100	1,139,450

INFORMATION SERVICES DEPARTMENT SUMMARY

The City of Madera Information Systems (IS) Department is responsible for installing, maintaining and supporting all facets of technology for the City departments and staff members. The IS Department delivers hands-on and remote services to all City departments while also managing and maintaining the City's network systems and main data servers.

Some of the technology the IS department supports includes over 275 desktop, laptop, and tablet computers, the City wide phone system, mobile phones, mobile data and devices, the City financial system, Police Department dispatch and records systems, and the city wireless network which connects city buildings and provides free wireless in all of these buildings.

While installing and maintaining systems is a big part of the IS department's workday the City IS staff is also busy creating and updating current policy for technology and systems, creating and maintaining the central technology budget for the City, and researching and recommending new technology that will help support the City's service delivery and communication with the public.

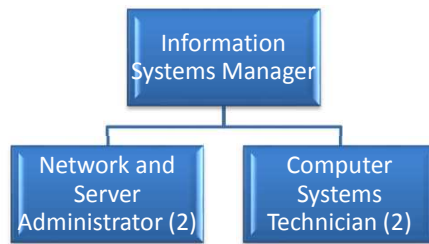
As shown in the organization chart below the IS Manager leads the tactical and strategic planning and operations for the department. All central servers and network equipment is maintained by two (2) network and systems administrators while all end user devices including computers, phones, printers, mobile devices, application software, etc. are supported by two (2) computer systems technicians.

Equipment Maintenance

Information Systems maintenance is responsible for servicing and maintaining all of the technology equipment owned by the city. We support all city departments by minimizing costs and maximizing uptime. This has been a continuous improvement project which relies on the regular refreshing of equipment and software, and the use of support tools and resources.

Equipment Replacement

This will be the first year that the Information Systems Equipment Replacement will be a fully funded internal service fund. All current IS equipment has been inventoried, assigned a replacement value, and assigned a replacement life-cycle. This will ensure that costs are allocated to departments correctly and that all IS assets will be funded and regularly replaced. A replacement fund is maintained to ensure funds are available when needed. Pro-rated annual contributions are made by the departments to this fund based on capital cost and expected life of the equipment.



Key Accomplishments

- ◆ New City website launched
- ◆ Office 365 deployed
- ◆ Completed Phase 1, Core Financials, of the new ERP system, Tyler Munis

Goals and Performance Measures

Departmental Goals

- | | |
|--|---------------------------------|
| ◆ Switch infrastructure upgrade to 1Gb/s | Complete by August 2017 |
| ◆ Wireless access point upgrade | Complete by September 2017 |
| ◆ Shoretel phone system upgrade with conferencing | Complete by September 2017 |
| ◆ Proactive network monitoring | Complete by September 2017 |
| ◆ Develop and implement a formal email retention policy | Full deployment in October 2017 |
| ◆ Phase 2, HR/ Payroll, of the ERP system | Complete January 2018 |
| ◆ City-wide desktop computer replacement lease agreement | Complete by June 2018 |
| ◆ Upgrade entire network to Windows 10 and Office 2016 | Complete by June 2018 |

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
REVENUE							
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
	TOTAL REVENUE	(526,196)	(719,150)	(914,399)	(1,145,471)	(1,145,471)	(1,145,471)
SALARIES AND BENEFITS							
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	69,059
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
	TOTAL SALARIES AND BENEFITS	385,514	422,730	496,432	530,136	436,343	516,474
MAINTENANCE AND OPERATIONS							
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	193,000
6510	Lease and Rent Expense	0	0	62,365	63,000	63,000	63,000
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	11,927
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	4,481
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
	TOTAL MAINTENANCE AND OPERATIONS	114,216	102,923	342,490	459,672	434,798	496,120
TOTAL CAPITAL OUTLAY							
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
	TOTAL CAPITAL OUTLAY	136,812	191,142	197,320	265,000	265,000	250,000
	TOTAL EXPENDITURES	636,542	716,795	1,036,241	1,254,809	1,136,140	1,262,594

SPECIAL REVENUE FUNDS SUMMARY

The City's Special Revenue Funds consist of Gas Tax, Federal and State Grants & Allocations, Measure T Sales Tax and Local Transportation Funds. Except for Federal and State Grants, the Special Revenue Funds received by the City are determined by State and Federal formulas as our percentage of various gas taxes, excise taxes and sales taxes. The Federal and State Grants received by the City are for specific eligible projects that have been approved and included in the Federal or State Funding Programs. The special revenue funds are programmed for capital projects and street maintenance for the Community Development, Parks and Community Services, and Public Works Departments. The capital projects are included in the Capital Improvement Program and administered by the Engineering Division. The capital projects consist of street reconstruction, rehabilitation or resurfacing, traffic signals, bridge improvements, bike paths and trails and pedestrian safety improvements. The street maintenance funds are administered by the Public Works Department and must be used for the operation and maintenance of the existing street system facilities.

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
REVENUE							
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
TOTAL REVENUE		(1,879,858)	(1,655,544)	(1,290,623)	(1,312,368)	(1,312,368)	(1,828,939)
MAINTENANCE AND OPERATIONS							
6898	Prior year expenses	0	0	0	0	0	0
6904	Interfund Charges - Admin. Overhead	250,000	250,000	0	0	0	0
TOTAL MAINTENANCE AND OPERATIONS		250,000	250,000	0	0	0	0
TRANSFERS OUT							
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
TOTAL TRANSFERS OUT		1,246,901	1,589,140	1,687,472	1,936,030	1,936,030	1,828,939
TOTAL EXPENDITURES		1,496,901	1,839,140	1,687,472	1,936,030	1,936,030	1,828,939

RSTP - FEDERAL EXCHANGE

41315320

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
4429	RSTP - Federal Exchange	(1,397,478)	0	0	(680,450)	(680,450)	(683,596)
	TOTAL REVENUE	(1,397,478)	0	0	(680,450)	(680,450)	(683,596)
TOTAL CAPITAL OUTLAY							
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
	TOTAL CAPITAL OUTLAY	704,903	1,613,712	242,277	0	647,000	750,000
	TOTAL EXPENDITURES	704,903	1,613,712	242,277	0	647,000	750,000

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
REVENUE							
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
	TOTAL REVENUE	(4,963,032)	(278,620)	(10,866)	(75,000)	(78,657)	0
TOTAL CAPITAL OUTLAY							
7050	Thomas Jefferson/John Adams Sidewalks,R-51	0	0	12,016	0	0	0
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
7030	FRT Gateway & UPRR Undercrossing PK-08	0	0	11,533	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
	TOTAL CAPITAL OUTLAY	5,231,724	5,481	62,845	75,000	75,000	0
	TOTAL EXPENDITURES	5,231,724	5,481	62,845	75,000	75,000	0

**PROPOSITION 1B SLPP
41300000**

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
REVENUE							
9171-8085	Proposition 1B SLPP	(609,899)	(246,979)	0	0	0	0
	TOTAL REVENUE	(609,899)	(246,979)	0	0	0	0
TOTAL CAPITAL OUTLAY							
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
	TOTAL CAPITAL OUTLAY	749,770	0	0	0	0	0
	TOTAL EXPENDITURES	749,770	0	0	0	0	0

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
REVENUE							
4079	Measure A Sales Tax Proceeds-City	(3,903)	0	0	0	0	0
	TOTAL REVENUE	(3,903)	0	0	0	0	0
CAPITAL OUTLAY							
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
	TOTAL MAINTENANCE AND OPERATIONS	189,007	(6,839)	60,369	0	0	0
	TOTAL EXPENDITURES	185,104	(6,839)	60,369	0	0	0

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
REVENUE							
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
TOTAL REVENUE		(3,853,997)	(1,750,216)	(2,362,223)	(2,830,799)	(2,491,491)	(3,203,985)
CAPITAL OUTLAY							
7050	Construction/Infrastructure	609,638	1,914	0	0	969,450	913,394
7050	Lake St - 4th St to Cleveland R-46	20,285	59,018	24,421	267,849	0	0
7050	Olive Ave. Widening (Gateway to Knox, R-10)	2,475	0	0	536,601	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	Granada Riverside/AD\Pecan\Golden St Oly	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
8200	Transfer Out	417,000	146,323	471,015	504,114	504,114	888,573
8200	Transfer Out	300,000	300,410	317,029	339,308	0	682,955
7050	Construction/Infrastructure	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	Facilities & Improvements	0	0	17,380	30,000	70,969	83,000
7030	New Transit Maintenance-Admin Facility	4,769	24,295	2,402	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	Facilities & Improvements	0	0	0	0	0	6,677
7030	Facilities & Improvements	440	0	0	0	5,000	5,000
7030	Ped Facilities/Schools & Commercial Areas R-62	0	0	0	5,000	0	0
7050	Construction/Infrastructure	305	8,960	0	0	516,000	119,000
7050	Tulare/Cleveland/Raymond Bike Path,PK-48	112	43	0	0	0	0
7050	Bike/Ped Path FRT North Bank, Ph-2 PK-58	0	0	0	3,000	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	Laurel Bike Path Sunset to River Trail PK-12	11,132	11,755	73,818	0	0	0
7050	ADA Walkability Sidewalks 15/16, R-64	0	0	0	17,000	0	0
7050	Construction/Infrastructure	540,376	247,739	0	0	0	60,500
7050	4th St Recon-Ph2(East of UPRR & Lake),R-5	302,014	0	0	0	0	0
7050	Construction/Infrastructure	67,328	0	0	0	0	0
7050	4th St Recon-Ph2(East of UPRR & Lake),R-5	522,483	0	0	0	0	0
7050	Security & Passenger Enhancements, Trans-7	0	0	0	40,969	0	0
TOTAL CAPITAL OUTLAY		3,113,109	915,061	1,289,691	1,935,182	2,091,874	2,778,736
TOTAL EXPENDITURES		3,113,109	915,061	1,289,691	1,935,182	2,091,874	2,778,736

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
REVENUE							
4422	CMAQ Revenue	(141,823)	18,572	(35,846)	0		0
	TOTAL REVENUE	(141,823)	18,572	(35,846)	0		0
TOTAL CAPITAL OUTLAY							
7030	CNG Fueling Station	0	0	0	0		0
7000	CNG Compressor CNG11-1 @Fuel Station	18,655	0	0	0		0
	TOTAL CAPITAL OUTLAY	18,655	0		0		0
	TOTAL EXPENDITURES	18,655	0	0	0		0

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
REVENUE							
4422	CMAQ Revenue	(55,788)	(33,402)	(180,795)	0	0	0
	TOTAL REVENUE	(55,788)	(33,402)	(180,795)	0	0	0
TOTAL CAPITAL OUTLAY							
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
	TOTAL CAPITAL OUTLAY	0	0	382,275	0	0	0
	TOTAL EXPENDITURES	0	0	382,275	0	0	0

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
REVENUE							
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
	TOTAL REVENUE	(30,000)	(36,751)	(720,100)	(606,000)	(227,000)	(1,599,000)
TOTAL CAPITAL OUTLAY							
7050	Howard/Westberry Traffic Signa. - TS-19	0	0	0	0	27,000	0
7050	Construction/Infrastructure	0	0	0	0	0	1,358,000
7050	Construction/Infrastructure	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 Raymond	1,024	4,672	7,697	0	0	0
7050	Rd.Shoulder n/o Cleveland,R-37 Schnoor/	1,959	660	1,132	0	0	0
7050	Cleveland Tr Signal Mod	5,897	176,872	28,227	0	27,000	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 Crossing Improv	11,392	51,769	227,384	0	0	0
	TOTAL CAPITAL OUTLAY	32,038	233,979	513,139	606,000	254,000	1,669,000
	TOTAL EXPENDITURES	32,038	233,979	513,139	606,000	254,000	1,669,000

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
REVENUE							
4468	Bridge Preventive Maint. BPMP-Grant	(5,478)	(215,920)	(2,608)	(25,674)	(25,674)	(121,357)
	TOTAL REVENUE	(5,478)	(215,920)	(2,608)	(25,674)	(25,674)	(121,357)
CAPITAL OUTLAY							
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
	TOTAL CAPITAL OUTLAY	12,197	205,687	2,251	25,674	25,674	121,357
	TOTAL EXPENDITURES	12,197	205,687	2,251	25,674	25,674	121,357

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
REVENUE							
4436	Local Transportation Allocation - Street	(792,890)	(1,033,567)	(1,119,653)	(1,247,418)	(1,247,418)	(1,213,534)
	TOTAL REVENUE	(792,890)	(1,033,567)	(1,119,653)	(1,247,418)	(1,247,418)	(1,213,534)
MAINTENANCE AND OPERATIONS							
6904	Interfund Charges - Admin. Overhead	70,000	70,000	0	70,000	0	0
	TOTAL MAINTENANCE AND OPERATIONS	70,000	70,000	0	70,000	0	0
CAPITAL OUTLAY							
7050	Construction/Infrastructure	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 Clvnd 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 SR2SL	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
	TOTAL CAPITAL OUTLAY	174,031	944,981	350,945	548,000	548,000	294,400
TRANSFERS OUT							
8200	Transfer - Fund 10200 (Depts 412)	379,936	412,000	412,000	465,000	0	488,000
	TOTAL TRANSFERS OUT	379,936	412,000	412,000	465,000	0	488,000
	TOTAL EXPENDITURES	623,967	1,426,981	762,945	1,083,000	548,000	782,400

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
REVENUE							
4435	Local Trans. Allocation - Bike Lanes	(22,322)	(24,299)	(50,181)	(33,356)	(33,356)	(32,643)
	TOTAL REVENUE	(22,322)	(24,299)	(50,181)	(33,356)	(33,356)	(32,643)
TOTAL CAPITAL OUTLAY							
5800-5041	FRT Xing/Schnoor South PK 33	0	0	0	0	0	0
	<u>Facility & 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
	TOTAL CAPITAL OUTLAY	7,934	35,941	23,790	33,356	33,356	32,580
	TOTAL EXPENDITURES	7,934	35,941	23,790	33,356	33,356	32,580

DEVELOPMENT IMPACT FEES SUMMARY

A development impact fee (DIF) is a fee that is imposed by the City of Madera on a new or proposed residential or commercial development project for the purpose of helping pay for the impact that the development(s) will have upon the City's infrastructure and servicing requirements. The City uses these fees to help pay for capital projects that the City undertakes to support the City's infrastructure, such as park, water, sewer, street, and storm drain facilities or improvements. Development impact fees are restricted for use on the specific types of projects for which they collected from developers.

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
REVENUE							
4162	INTEREST INCOME	(23)	(386)	(286)	(17)	0	(17)
	TOTAL REVENUE	(23)	(386)	(286)	(17)	0	(17)
TOTAL CAPITAL OUTLAY							
	Water Main-Pecan Ave & Golden State Blvd.	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0	0

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
REVENUE							
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)
	TOTAL REVENUE	(48,150)	(56,958)	(53,987)	(53,500)	(53,500)	(53,500)
MAINTENANCE AND OPERATIONS							
6800	DEVELOPER REIMBURSEMENT	2,462	0	360,160	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	2,462	0	360,160	0	0	0
CAPITAL OUTLAY							
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
	TOTAL CAPITAL OUTLAY	0	0	230,010	24,700	0	0
	TOTAL EXPENDITURES	2,462	0	590,170	24,700	0	0

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
REVENUE							
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)
	TOTAL REVENUE	(93,788)	(100,964)	(95,547)	(95,060)	(95,060)	(95,060)

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
REVENUE							
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)
	TOTAL REVENUE	(242,655)	(227,617)	(228,773)	(238,075)	(238,075)	(238,075)
TRANSFERS OUT							
8200	OPERATING TRANSFER TO OTHER FUNDS	0	550,000	225,000	225,000	225,000	225,000
	TOTAL TRANSFERS OUT	0	550,000	225,000	225,000	225,000	225,000
	TOTAL EXPENDITURES	0	550,000	225,000	225,000	225,000	225,000

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
REVENUE							
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)
TOTAL REVENUE		(2,534)	(5,112)	(10,423)	(5,856)	(5,856)	(5,856)

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
REVENUE							
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
TOTAL REVENUE		(153)	(8,388)	(4,152)	(3,018)	(3,639)	(3,018)

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
REVENUE							
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)
	TOTAL REVENUE	(18,226)	(21,822)	(18,820)	(20,120)	(20,675)	(20,120)
CAPITAL OUTLAY							
0530-3800	Developer Reimbursements	0	0	0	0	0	0
	<u>Facilities & 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
	TOTAL CAPITAL OUTLAY	0	0	0	0	429,600	0
	TOTAL EXPENDITURES	0	0	0	0	429,600	0

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
REVENUE							
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)
	TOTAL REVENUE	(411)	(2,085)	(5,922)	(1,960)	(1,960)	(1,960)

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)
	TOTAL REVENUE	(93)	(1,602)	(1,188)	(92)	(92)	(92)

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)
	TOTAL REVENUE	(4,247)	(7,832)	(6,142)	(7,800)	(7,800)	(7,800)

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)
	TOTAL REVENUE	(113)	(14,020)	(6,079)	(14,700)	(14,700)	(14,700)

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
FUND: 45100							
REVENUE							
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)
TOTAL REVENUE		(167,406)	(175,340)	(153,867)	(176,100)	(176,100)	(176,100)
MAINTENANCE AND OPERATIONS							
6800	Developer Reimbursement	0	0	42,948	0	0	0
TOTAL MAINTENANCE AND OPERATIONS		0	0	42,948	0	0	0
CAPITAL OUTLAY							
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
TOTAL CAPITAL OUTLAY		0	0	469,999	20,000	20,000	0
TRANSFERS OUT							
8200	Las Palmas Basin Incr Capacity Proj	0	0	0	0	0	0
TOTAL TRANSFERS OUT		0	0	0	0	0	0
TOTAL EXPENDITURES		0	0	512,948	20,000	20,000	0

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
REVENUE							
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)
	TOTAL REVENUE	(266)	(21,012)	(62,616)	(13,000)	(13,000)	(13,000)
CAPITAL OUTLAY							
	Northwest Quadrant Storm Drain	0	0	0	100,000	0	0
7050	Various Retention Basins	0	0	0	10,000	110,000	10,000
	TOTAL CAPITAL OUTLAY	0	0	0	110,000	110,000	10,000
	TOTAL EXPENDITURES	0	0	0	110,000	110,000	10,000

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
REVENUE							
4162	Interest Income	(121)	(2,139)	(1,585)	(2,000)	(2,000)	(2,000)
	TOTAL REVENUE	(121)	(2,139)	(1,585)	(2,000)	(2,000)	(2,000)
CAPITAL OUTLAY							
	<u>Facilities & 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 Sabastian Basin Overflow Pipeline	0	0	288	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	288	10,000	10,000	0
	TOTAL EXPENDITURES	0	0	288	10,000	10,000	0

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
REVENUE							
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)
	TOTAL REVENUE	(8,879)	(7,564)	(6,530)	(5,200)	(5,200)	(5,200)
CAPITAL OUTLAY							
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
	TOTAL CAPITAL OUTLAY	0	0	0	10,000	10,000	10,000
	TOTAL EXPENDITURES	0	0	0	10,000	10,000	10,000

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)	(10,416)	(10,000)	(10,000)	(10,000)
4051	Comm/Storm Drain Impact/S.E.	0	0	0	0	0	0
	TOTAL REVENUE	(216)	(31,771)	(3,118)	(11,000)	(11,000)	(11,000)
CAPITAL OUTLAY							
	<u>Facilities & Improvement</u>						
7030	Storm Drain Basin Fencing	0	0	0	0	0	0
	<u>Construction/Infrastructure</u>						
7050	Construction/Infrastructure	0	0	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
	TOTAL CAPITAL OUTLAY	0	0	0	110,000	110,000	250,000
	TOTAL EXPENDITURES	0	0	0	110,000	110,000	250,000

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
REVENUE							
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)
	TOTAL REVENUE	(53,710)	(72,324)	(60,764)	(58,200)	(53,545)	(58,200)
MAINTENANCE AND OPERATIONS							
6440	Contracted Services	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	0	0	0	0	0	0
CAPITAL OUTLAY							
8002	Lease payment	0	0	0	125,000	125,000	0
7030	Fire Station 6 - Parking Lot Paving	0	0	0	0	0	70,000
7030	Fire Station 7 - Parking Lot Paving	0	0	0	67,000	67,000	0
7000	New Ladder Truck	0	0	0	0	0	1,300,000
	TOTAL CAPITAL OUTLAY	0	0	0	192,000	192,000	1,370,000
	TOTAL EXPENDITURES	0	0	0	192,000	192,000	1,370,000

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
REVENUE							
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)
TOTAL REVENUE		(85,787)	(94,132)	(93,901)	(189,100)	(77,836)	(94,800)
TRANSFERS OUT							
8200	Transfer to Police Services - Admin.	0	130,497	130,497	130,497	130,497	130,497
TOTAL TRANSFERS OUT		0	130,497	130,497	130,497	130,497	130,497
TOTAL EXPENDITURES		0	130,497	130,497	130,497	130,497	130,497

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
REVENUE							
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)
	TOTAL REVENUE	(403,805)	(458,790)	(443,329)	(444,000)	(353,543)	(444,000)
CAPITAL OUTLAY							
7030	Sunrise Rotary Sports Complex Imp, PK-13	0	0	86	340,000	635,663	0
	TOTAL CAPITAL OUTLAY	0	0	86	340,000	635,663	0
TRANSFERS OUT							
8210	Transfers Out - Debt Service	194,257	194,257	194,257	194,257	194,257	194,257
	TOTAL TRANSFERS OUT	194,257	194,257	194,257	194,257	194,257	194,257
	TOTAL EXPENDITURES	194,257	194,257	194,343	534,257	829,920	194,257

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
REVENUE							
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
TOTAL REVENUE		(61,516)	(67,130)	(64,356)	(62,000)	(54,368)	(62,000)
CAPITAL OUTLAY							
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
TOTAL CAPITAL OUTLAY		1,418	35,382	771,558	0	4,169	0
TOTAL EXPENDITURES		1,418	35,382	771,558	0	4,169	0

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)
	TOTAL REVENUE	(122)	(2,065)	(416)	(1,000)	0	(1,000)

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)
TOTAL REVENUE		(36,158)	(48,027)	(44,797)	(39,150)	(33,486)	(39,150)

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
REVENUE							
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)
TOTAL REVENUE		(146,311)	(193,945)	(202,108)	(179,800)	(168,132)	(179,800)

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
REVENUE							
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)
	TOTAL REVENUE	(15,411)	(16,325)	(15,662)	(12,330)	(12,454)	(16,000)
MAINTENANCE AND OPERATIONS							
6451	Bank Service Charges	419	(11)	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	419	(11)	0	0	0	0
TRANSFERS OUT							
8200	Transfer to Fund 10200	0	50,000	25,000	15,000	15,000	15,000
	TOTAL TRANSFERS OUT	0	50,000	25,000	15,000	15,000	15,000
	TOTAL EXPENDITURES	419	49,989	25,000	15,000	15,000	15,000

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
REVENUE							
	<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)
	TOTAL REVENUE	(65,518)	(69,163)	(66,579)	(45,000)	(55,953)	(45,000)
CAPITAL OUTLAY							
	<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
	TOTAL CAPITAL OUTLAY	0	0	0	200,000	200,000	0
	TOTAL EXPENDITURES	0	0	0	200,000	200,000	0

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
REVENUE							
4050	Impact Fee	(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)
	TOTAL REVENUE	(118,635)	(138,216)	(128,748)	(261,000)	(206,448)	(261,000)
CAPITAL OUTLAY							
	<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
	TOTAL CAPITAL OUTLAY	29,192	750,536	215,063	12,000	12,000	0
	TOTAL EXPENDITURES	29,192	750,536	215,063	12,000	12,000	0

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
REVENUE							
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)
	TOTAL REVENUE	(40,525)	(55,613)	(50,727)	(48,000)	(39,312)	(48,000)
TOTAL CAPITAL OUTLAY							
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
	TOTAL CAPITAL OUTLAY	0	18	76,999	65,000	65,000	191,000
	TOTAL EXPENDITURES	0	18	76,999	65,000	65,000	191,000

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
REVENUE							
4162	Interest Income	(168)	(2,313)	(1,659)	(2,000)	(1,000)	(2,000)
	TOTAL REVENUE	(168)	(2,313)	(1,659)	(2,000)	(1,000)	(2,000)
CAPITAL OUTLAY							
7050	Construction/Infrastructure	52,009	13,106	10,992	0	348	0
	TOTAL CAPITAL OUTLAY	52,009	13,106	10,992	0	348	0
	TOTAL EXPENDITURES	52,009	13,106	10,992	0	348	0

LANDSCAPE MAINTENANCE DISTRICTS SUMMARY

A Landscape Maintenance District (LMD) is a special assessment district above and beyond the property tax bill for a property. It is established to fund and maintain landscaping in one or more separately formed zones of benefit. Madera's LMD Program was originally established in 1991 in accordance with the Landscape and Lighting Act of 1972. Assessments are paid through annual property tax bills with the resources administered by the City which then maintains a separate fund for each of the 80 zones currently in the LMD program. The assessments are used to fund activities specific to each zone.

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
REVENUE							
4601	Assessments - Zone 1	(1,236)	(61)	(28)	(6,600)	(288)	(6,050)
	TOTAL REVENUE	(1,236)	(61)	(28)	(6,600)	(288)	(6,050)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,490	1,009	7,011	9,082	9,082	5,646
	TOTAL EXPENDITURES	1,490	1,009	7,011	9,082	9,082	5,646

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
REVENUE							
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)
	TOTAL REVENUE	(21,608)	(27,137)	(33,452)	(33,844)	(33,844)	(31,983)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	21,813	20,921	20,921	29,390	29,390	31,633
	TOTAL EXPENDITURES	21,813	20,921	31,633	29,390	29,390	31,633

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
REVENUE							
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)
	TOTAL REVENUE	(13,220)	(8,530)	(7,615)	(21,811)	(21,811)	(7,707)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	12,304	8,142	7,541	18,800	18,800	10,179
	TOTAL EXPENDITURES	12,304	8,142	7,541	18,800	18,800	10,179

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
REVENUE							
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)
	TOTAL REVENUE	(7,352)	(3,624)	(18,811)	(19,041)	(19,041)	(17,517)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	11,632	3,866	14,351	16,170	16,170	17,740
	TOTAL EXPENDITURES	11,632	3,866	14,351	16,170	16,170	17,740

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
REVENUES							
4601	Assessments - Zone 6A	(9,888)	(12,390)	(17,350)	(17,603)	(17,603)	(17,602)
	TOTAL REVENUE	(9,888)	(12,390)	(17,350)	(17,603)	(17,603)	(17,602)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	12,854	12,968	11,160	15,550	15,550	18,338
	TOTAL EXPENDITURES	12,854	12,968	11,160	15,550	15,550	18,338

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
REVENUE							
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)
	TOTAL REVENUE	(6,768)	(3,882)	(3,484)	(11,284)	(11,284)	(6,493)
MAINTENANCE AND OPERATIONS							
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 - L A 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
	TOTAL MAINTENANCE AND OPERATIONS	6,583	4,203	3,775	9,678	9,678	5,425
	TOTAL EXPENDITURES	6,583	4,203	3,775	9,678	9,678	5,425

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
REVENUE							
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)
	TOTAL REVENUE	(6,471)	(4,946)	(4,621)	(11,803)	(11,803)	(4,702)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	6,210	4,829	4,973	10,014	10,014	4,919
	TOTAL EXPENDITURES	6,210	4,829	4,973	10,014	10,014	4,919

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
REVENUE							
4601	Assessments - Zone 9	(2,326)	(2,289)	(2,234)	(4,186)	(4,186)	(4,006)
	TOTAL REVENUE	(2,326)	(2,289)	(2,234)	(4,186)	(4,186)	(4,006)
MAINTENANCE AND OPERATIONS							
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	Intefund Charges - Park Admin.	868	385	434	434	434	291
6919	Interfund Charges - Finance	22	107	120	120	120	114
	TOTAL MAINTENANCE AND OPERATIONS	2,776	2,221	2,196	3,633	3,633	3,427
	TOTAL EXPENDITURES	2,776	2,221	2,196	3,633	3,633	3,427

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
REVENUE							
4601	Assessments - Zone 10b	(1,188)	(361)	(893)	(915)	(915)	(549)
	TOTAL REVENUE	(1,188)	(361)	(893)	(915)	(915)	(549)
MAINTENANCE AND OPERATIONS							
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	Intefund Charges - Park Admin.	217	110	109	109	109	15
6919	Interfund Charges - Finance	9	90	88	88	88	84
	TOTAL MAINTENANCE AND OPERATIONS	493	687	666	828	828	608
	TOTAL EXPENDITURES	493	687	666	828	828	608

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
REVENUE							
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)
	TOTAL REVENUE	(14,996)	(9,076)	(28,244)	(28,225)	(28,225)	(26,024)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	16,733	4,245	19,167	23,669	23,669	27,920
	TOTAL EXPENDITURES	16,733	4,245	19,167	23,669	23,669	27,920

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
REVENUE							
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)
	TOTAL REVENUE	(7,634)	(6,396)	(5,779)	(11,145)	(11,145)	(5,866)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	7,697	5,907	4,724	9,343	9,343	6,509
	TOTAL EXPENDITURES	7,697	5,907	4,724	9,343	9,343	6,509

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
REVENUE							
4601	Assessments - Zone 14	(3,044)	(2,952)	(2,900)	(5,577)	(5,577)	(2,951)
	TOTAL REVENUE	(3,044)	(2,952)	(2,900)	(5,577)	(5,577)	(2,951)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	3,462	3,349	3,146	4,846	4,846	3,450
	TOTAL EXPENDITURES	3,462	3,349	3,146	4,846	4,846	3,450

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
REVENUE							
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)
	TOTAL REVENUE	(2,310)	(1,048)	(1,020)	(2,183)	(2,183)	(3,595)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,805	1,446	1,416	1,843	1,843	2,480
	TOTAL EXPENDITURES	1,805	1,446	1,416	1,843	1,843	2,480

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
REVENUE							
6402	Assessments - Zone 6B	(5,244)	(8,436)	(8,095)	(8,240)	(8,240)	(8,240)
	TOTAL REVENUE	(5,244)	(8,436)	(8,095)	(8,240)	(8,240)	(8,240)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	6,907	6,638	6,968	9,047	9,047	8,918
	TOTAL EXPENDITURES	6,907	6,638	6,968	9,047	9,047	8,918

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
REVENUE							
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)
	TOTAL REVENUE	(1,387)	(5,917)	(1,222)	(2,011)	(2,011)	(2,110)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,397	1,201	1,316	1,722	1,722	1,252
	TOTAL EXPENDITURES	1,397	1,201	1,316	1,722	1,722	1,252

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
REVENUE							
4601	Assessments - Zone 10D	(821)	(579)	(601)	(1,142)	(1,142)	(595)
	TOTAL REVENUE	(821)	(579)	(601)	(1,142)	(1,142)	(595)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,097	802	753	969	969	720
	TOTAL EXPENDITURES	1,097	802	753	969	969	720

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
REVENUE							
4601	Assessments - Zone 10E	0	(434)	(678)	(1,622)	(1,622)	(806)
	TOTAL REVENUE	0	(434)	(678)	(1,622)	(1,622)	(806)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,450	1,235	1,112	1,522	1,522	942
	TOTAL EXPENDITURES	1,450	1,235	1,112	1,522	1,522	942

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
REVENUE							
4601	Assessments - Zone 10F	0	(966)	(1,768)	(1,812)	(1,812)	(947)
	TOTAL REVENUE	0	(966)	(1,768)	(1,812)	(1,812)	(947)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,635	1,395	1,440	1,707	1,707	999
	TOTAL EXPENDITURES	1,635	1,395	1,440	1,707	1,707	999

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
REVENUE							
4601	Assessments - Zone 10G	(1,009)	(466)	(1,135)	(1,935)	(1,935)	(1,908)
	TOTAL REVENUE	(1,009)	(466)	(1,135)	(1,935)	(1,935)	(1,908)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,685	1,498	1,547	1,830	1,830	1,561
	TOTAL EXPENDITURES	1,685	1,498	1,547	1,830	1,830	1,561

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
REVENUE							
4355	Transfer In	(725)	0	0	0	0	0
4601	Assessments - Zone 10H	(536)	(501)	(1,295)	(3,409)	(3,409)	(3,579)
	TOTAL REVENUE	(1,261)	(501)	(1,295)	(3,409)	(3,409)	(3,579)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	2,509	679	1,861	3,159	3,159	3,000
	TOTAL EXPENDITURES	2,509	679	1,861	3,159	3,159	3,000

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
REVENUE							
4355	Transfer In	(939)	(2,484)	0	0	0	0
4601	Assessments - Zone 10I	(792)	0	(841)	(2,013)	(2,013)	0
	TOTAL REVENUE	(1,731)	(2,484)	(841)	(2,013)	(2,013)	0
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,676	762	717	1,866	1,866	627
	TOTAL EXPENDITURES	1,676	762	717	1,866	1,866	627

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
REVENUE							
4355	Transfer-In	(2,101)	(2,894)	0	0	0	0
4601	Assessments - Zone 16	(865)	(840)	(840)	(5,267)	(5,267)	(4,360)
	TOTAL REVENUE	(2,966)	(3,734)	(840)	(5,267)	(5,267)	(4,360)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	2,948	1,062	882	4,441	4,441	3,518
	TOTAL EXPENDITURES	2,948	1,062	882	4,441	4,441	3,518

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
REVENUE							
4601	Assessments - Zone 17A	(2,996)	(3,115)	(7,092)	(7,298)	(7,298)	(5,962)
	TOTAL REVENUE	(2,996)	(3,115)	(7,092)	(7,298)	(7,298)	(5,962)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	4,784	4,397	5,589	6,337	6,337	7,653
	TOTAL EXPENDITURES	4,784	4,397	5,589	6,337	6,337	7,653

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
REVENUE							
4601	Assessments - Zone 17C	0	(74)	(3,602)	(3,707)	(3,707)	(3,040)
	TOTAL REVENUE	0	(74)	(3,602)	(3,707)	(3,707)	(3,040)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	2,773	2,281	2,336	3,253	3,253	4,679
	TOTAL EXPENDITURES	2,773	2,281	2,336	3,253	3,253	4,679

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
REVENUE							
4601	Assessments - Zone 17D	0	0	(1,540)	(1,575)	(1,575)	(1,643)
	TOTAL REVENUE	0	0	(1,540)	(1,575)	(1,575)	(1,643)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	2,474	1,871	1,965	2,787	2,787	2,255
	TOTAL EXPENDITURES	2,474	1,871	1,965	2,787	2,787	2,255

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
REVENUE							
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)
	TOTAL REVENUE	(1,313)	(1,833)	(1,299)	(1,321)	(1,321)	(1,321)
MAINTENANCE AND OPERATIONS							
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 Fees	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
	TOTAL MAINTENANCE AND OPERATIONS	1,015	1,190	1,180	1,416	1,416	832
	TOTAL EXPENDITURES	1,015	1,190	1,180	1,416	1,416	832

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
REVENUE							
4601	Assessments - Zone 20B	(36)	0	0	(1,620)	(1,620)	0
	TOTAL REVENUE	(36)	0	0	(1,620)	(1,620)	0
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,383	1,421	1,175	1,859	1,859	1,076
	TOTAL EXPENDITURES	1,383	1,421	1,175	1,859	1,859	1,076

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
REVENUE							
4601	Assessments - Zone 20C	0	(105)	(600)	(600)	(600)	(1,249)
	TOTAL REVENUE	0	(105)	(600)	(600)	(600)	(1,249)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	955	898	936	1,176	1,176	949
	TOTAL EXPENDITURES	955	898	936	1,176	1,176	949

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
REVENUE							
4601	Assessments - Zone 18	0	(4,135)	(4,134)	(14,865)	(14,865)	(4,134)
	TOTAL REVENUE	0	(4,135)	(4,134)	(14,865)	(14,865)	(4,134)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	10,930	9,108	6,571	12,954	12,954	4,018
	TOTAL EXPENDITURES	10,930	9,108	6,571	12,954	12,954	4,018

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
REVENUE							
4355	Transfer-In	(2,535)	(960)	0	0	0	0
4601	Assessments - Zone 10A	(409)	(309)	(321)	(4,203)	(4,203)	(3,808)
	TOTAL REVENUE	(2,944)	(1,269)	(321)	(4,203)	(4,203)	(3,808)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	3,201	697	623	3,513	3,513	2,925
	TOTAL EXPENDITURES	3,201	697	623	3,513	3,513	2,925

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
REVENUE							
4601	Assessments - Zone 15B	0	0	0	0	0	(280)
	TOTAL REVENUE	0	0	0	0	0	(280)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,008	756	709	851	851	485
	TOTAL EXPENDITURES	1,008	756	709	851	851	485

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
REVENUE							
4355	Transfer In	0	0	0	0	0	0
4601	Assessments - Zone 15C	0	0	(440)	(440)	(440)	(580)
	TOTAL REVENUE	0	0	(440)	(440)	(440)	(580)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,149	788	727	891	891	517
	TOTAL EXPENDITURES	1,149	788	727	891	891	517

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
REVENUE							
	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)
	TOTAL REVENUE	(325)	(269)	(3,740)	(3,740)	(3,740)	(2,700)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,560	357	1,809	3,327	3,327	4,713
	TOTAL EXPENDITURES	1,560	357	1,809	3,327	3,327	4,713

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
REVENUE							
4601	Assessments - Zone 21A	(3,340)	(76)	0	(11,150)	(11,150)	0
	TOTAL REVENUE	(3,340)	(76)	0	(11,150)	(11,150)	0
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	10,106	5,899	1,792	9,237	9,237	8,127
	TOTAL EXPENDITURES	10,106	5,899	1,792	9,237	9,237	8,127

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
REVENUE							
4601	Assessments - Zone 21B	(1,685)	(2,810)	(3,554)	(3,578)	(3,578)	(2,827)
	TOTAL REVENUE	(1,685)	(2,810)	(3,554)	(3,578)	(3,578)	(2,827)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	2,690	2,626	2,598	3,382	3,382	3,626
	TOTAL EXPENDITURES	2,690	2,626	2,598	3,382	3,382	3,626

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
REVENUE							
4601	Assessments - Zone 21C	(17,413)	0	0	0	0	(11,215)
	TOTAL REVENUE	(17,413)	0	0	0	0	(11,215)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	10,962	7,407	7,328	10,290	10,290	8,664
	TOTAL EXPENDITURES	10,962	7,407	7,328	10,290	10,290	8,664

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
REVENUE							
4601	Assessments - Zone 21D	0	0	(2,420)	0	0	(12,086)
	TOTAL REVENUE	0	0	(2,420)	0	0	(12,086)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	7,739	4,451	4,553	6,331	6,331	4,903
	TOTAL EXPENDITURES	7,739	4,451	4,553	6,331	6,331	4,903

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
REVENUE							
4601	Assesments - Zone 26	0	0	(1,068)	(2,080)	(2,080)	(2,191)
	TOTAL REVENUE	0	0	(1,068)	(2,080)	(2,080)	(2,191)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,942	1,571	1,516	1,680	1,680	1,421
	TOTAL EXPENDITURES	1,942	1,571	1,516	1,680	1,680	1,421

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
REVENUE							
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)
	TOTAL REVENUE	(2,238)	(2,139)	(1,433)	(3,143)	(3,143)	(1,596)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	2,189	1,625	1,948	2,926	2,926	2,477
	TOTAL EXPENDITURES	2,189	1,625	1,948	2,926	2,926	2,477

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
REVENUE							
4601	Assessments - Zone 26C	(763)	(823)	(858)	(1,374)	(905)	(905)
	TOTAL REVENUE	(763)	(823)	(858)	(1,374)	(1,374)	(905)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,068	1,119	1,131	1,303	1,303	1,030
	TOTAL EXPENDITURES	1,068	1,119	1,131	1,303	1,303	1,030

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
REVENUE							
4355	Transfer In	(145)	0	0	0	0	0
4601	Assessments - Zone 26D	(554)	(564)	(579)	(1,798)	(1,798)	(1,703)
	TOTAL REVENUE	(699)	(564)	(579)	(1,798)	(1,798)	(1,703)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,223	624	981	1,665	1,665	1,446
	TOTAL EXPENDITURES	1,223	624	981	1,665	1,665	1,446

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
REVENUE							
4601	Assessments - Zone 27	(391)	(1,417)	(1,609)	(1,645)	(1,645)	(1,382)
	TOTAL REVENUE	(391)	(1,417)	(1,609)	(1,645)	(1,645)	(1,382)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,351	1,269	1,346	1,629	1,629	1,665
	TOTAL EXPENDITURES	1,351	1,269	1,346	1,629	1,629	1,665

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
REVENUE							
4601	Assessments - Zone 27B	(1,982)	(1,551)	(3,533)	(3,657)	(3,657)	(1,207)
	TOTAL REVENUE	(1,982)	(1,551)	(3,533)	(3,657)	(3,657)	(1,207)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	2,678	2,565	2,684	3,503	3,503	2,742
	TOTAL EXPENDITURES	2,678	2,565	2,684	3,503	3,503	2,742

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
REVENUE							
4355	Transfer In	0	0	0	0	0	0
4601	Assessments - Zone 28	0	0	0	0	0	0
	TOTAL REVENUE	0	0	0	0	0	0
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	4,850	3,960	3,881	5,454	5,454	4,710
	TOTAL EXPENDITURES	4,850	3,960	3,881	5,454	5,454	4,710

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
REVENUE							
4601	Assessments - Zone 28B	0	(25)	0	0	0	(1,160)
	TOTAL REVENUE	0	(25)	0	0	0	(1,160)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,732	1,318	1,326	1,562	1,562	1,401
	TOTAL EXPENDITURES	1,732	1,318	1,326	1,562	1,562	1,401

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
REVENUE							
4601	Assessments - Zone 29	(3,007)	(4,029)	(5,636)	(5,760)	(5,760)	(5,149)
	TOTAL REVENUE	(3,007)	(4,029)	(5,636)	(5,760)	(5,760)	(5,149)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	5,683	4,003	4,586	5,567	5,567	5,204
	TOTAL EXPENDITURES	5,683	4,003	4,586	5,567	5,567	5,204

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
REVENUE							
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)
	TOTAL REVENUE	(4,424)	(4,352)	(3,605)	(3,699)	(3,699)	(1,369)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	4,151	2,678	2,817	3,677	3,677	3,747
	TOTAL EXPENDITURES	4,151	2,678	2,817	3,677	3,677	3,747

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
REVENUE							
4601	Assessments - Zone 29C	(1,617)	(1,673)	(1,748)	(1,748)	(1,748)	(1,221)
	TOTAL REVENUE	(1,617)	(1,673)	(1,748)	(1,748)	(1,748)	(1,221)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	3,058	1,835	1,903	2,384	2,384	1,977
	TOTAL EXPENDITURES	3,058	1,835	1,903	2,384	2,384	1,977

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
REVENUE							
4601	Assessments - Zone 29E	(2,476)	(2,402)	(2,268)	(2,474)	(2,474)	(1,394)
	TOTAL REVENUE	(2,476)	(2,402)	(2,268)	(2,474)	(2,474)	(1,394)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	3,414	2,290	2,062	2,802	2,802	2,819
	TOTAL EXPENDITURES	3,414	2,290	2,062	2,802	2,802	2,819

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
REVENUE							
4601	Assessments - Zone 29D	(2,688)	(2,466)	(3,291)	(2,971)	(2,971)	(2,239)
	TOTAL REVENUE	(2,688)	(2,466)	(3,291)	(2,971)	(2,971)	(2,239)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	4,008	2,621	2,693	3,500	3,500	3,109
	TOTAL EXPENDITURES	4,008	2,621	2,693	3,500	3,500	3,109

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
REVENUE							
4601	Assessments - Zone 30	(545)	(1,179)	(1,606)	(1,633)	(1,633)	(1,420)
	TOTAL REVENUE	(545)	(1,179)	0	(1,633)	(1,633)	(1,420)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	1,500	1,190	1,231	1,598	1,598	1,655
	TOTAL EXPENDITURES	1,500	1,190	1,231	1,598	1,598	1,655

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
REVENUE							
4601	Assessments - Zone 23	(695)	(322)	(322)	(1,395)	(1,395)	(322)
	TOTAL REVENUE	(695)	(322)	(322)	(1,395)	(1,395)	(322)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	971	895	269	1,202	1,202	275
	TOTAL EXPENDITURES	971	895	269	1,202	1,202	275

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
REVENUE							
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)
	TOTAL REVENUE	(8,668)	(7,001)	(10,826)	(13,907)	(13,907)	(12,025)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	9,660	7,052	9,523	12,860	12,860	12,299
	TOTAL EXPENDITURES	9,660	7,052	9,523	12,860	12,860	12,299

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
REVENUE							
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)
	TOTAL REVENUE	(2,896)	(1,854)	(1,489)	(3,713)	(3,713)	(1,530)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	2,928	1,732	1,937	3,451	3,451	2,176
	TOTAL EXPENDITURES	2,928	1,732	1,937	3,451	3,451	2,176

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
REVENUE							
4601	Assessments - Zone 25D	(1,607)	(1,322)	(3,128)	(3,058)	(3,058)	(3,089)
	TOTAL REVENUE	(1,607)	(1,322)	(3,128)	(3,058)	(3,058)	(3,089)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	2,813	2,421	2,226	2,900	2,900	2,376
	TOTAL EXPENDITURES	2,813	2,421	2,226	2,900	2,900	2,376

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
REVENUE							
4601	Assessments - Zone 31A	(20,350)	(10,574)	(11,041)	(26,828)	(26,828)	(11,761)
	TOTAL REVENUES	(20,350)	(10,574)	(11,041)	(26,828)	(26,828)	(11,761)
MAINTENANCE							
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
	TOTAL MAINTENANCE AND OPERATIONS	24,513	17,232	18,076	24,852	24,852	19,052
	TOTAL EXPENDITURES	24,513	17,232	18,076	24,852	24,852	19,052

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
REVENUE							
4601	Assessments - Zone 31B	(2,681)	0	(22,010)	(22,500)	(22,500)	(31,304)
	TOTAL REVENUE	(2,681)	0	(22,010)	(22,500)	(22,500)	(31,304)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	30,096	16,083	14,034	23,303	23,303	21,461
	TOTAL EXPENDITURES	30,096	16,083	14,034	23,303	23,303	21,461

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
REVENUE							
4601	Assessments - Zone 32A	(1,953)	(3,318)	(4,165)	(4,166)	(4,166)	(4,295)
	TOTAL REVENUE	(1,953)	(3,318)	(4,165)	(4,166)	(4,166)	(4,295)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	4,608	3,516	3,465	5,102	5,102	5,523
	TOTAL EXPENDITURES	4,608	3,516	3,465	5,102	5,102	5,523

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
REVENUE							
4601	Assessments - Zone 32B	(2,777)	(3,106)	(4,016)	(4,103)	(4,103)	(3,630)
	TOTAL REVENUE	(2,777)	(3,106)	(4,016)	(4,103)	(4,103)	(3,630)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	4,070	2,931	3,030	4,315	4,315	4,422
	TOTAL EXPENDITURES	4,070	2,931	3,030	4,315	4,315	4,422

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
REVENUE							
4601	Assessments - Zone 33	(2,214)	(3,140)	(5,622)	(5,716)	(5,716)	(4,870)
	TOTAL REVENUE	(2,214)	(3,140)	(5,622)	(5,716)	(5,716)	(4,870)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	5,678	4,287	3,896	5,383	5,383	5,886
	TOTAL EXPENDITURES	5,678	4,287	3,896	5,383	5,383	5,886

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
REVENUE							
4601	Assessments - Zone 34	(17,884)	(405)	(6,862)	(6,930)	(6,930)	0
	TOTAL REVENUE	(17,884)	(405)	(6,862)	(6,930)	(6,930)	0
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	8,412	4,863	4,857	6,767	6,767	8,060
	TOTAL EXPENDITURES	8,412	4,863	4,857	6,767	6,767	8,060

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
REVENUE							
4601	Assessments - Zone 34C	(525)	0	0	0	0	(9,068)
	TOTAL REVENUE	(525)	0	0	0	0	(9,068)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	5,079	2,989	2,933	4,165	4,165	3,708
	TOTAL EXPENDITURES	5,079	2,989	2,933	4,165	4,165	3,708

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
REVENUE							
4601	Assessments - Zone 34B	(133)	0	0	0	0	(9,068)
	TOTAL REVENUE	(133)	0	0	0	0	(9,068)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	4,858	3,214	2,933	4,165	4,165	3,708
	TOTAL EXPENDITURES	4,858	3,214	2,933	4,165	4,165	3,708

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
REVENUE							
4601	Assessments - Zone 35	(112)	0	0	0	0	0
	TOTAL REVENUE	(112)	0	0	0	0	0
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	3,046	2,288	2,309	2,837	2,837	2,455
	TOTAL EXPENDITURES	3,046	2,288	2,309	2,837	2,837	2,455

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
REVENUE							
4601	Assessments - Zone 36C	(132)	0	(1,501)	(1,500)	(1,500)	(787)
	TOTAL REVENUE	(132)	0	(1,501)	(1,500)	(1,500)	(787)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	3,335	2,259	2,317	2,972	2,972	2,871
	TOTAL EXPENDITURES	3,335	2,259	2,317	2,972	2,972	2,871

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
REVENUE							
4601	Assessments - Zone 36A	0	0	0	0	0	(5,511)
	TOTAL REVENUE	0	0	0	0	0	(5,511)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	6,318	4,444	7,276	10,145	10,145	8,208
	TOTAL EXPENDITURES	6,318	4,444	7,276	10,145	10,145	8,208

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
REVENUE							
4601	Assessments - Zone 36B	(1,403)	(1,458)	(102)	(102)	(102)	(1,897)
	TOTAL REVENUE	(1,403)	(1,458)	(102)	(102)	(102)	(1,897)
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	0	202	0	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
	TOTAL MAINTENANCE AND OPERATIONS	3,897	3,056	540	794	794	1,169
	TOTAL EXPENDITURES	3,897	3,056	540	794	794	1,169

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
FUND: 45578							
Dept 394: Zone 43A Activities							
REVENUE							
4601	Assessments - Zone 43A	0	(130,522)	(34,650)	(39,000)	(39,000)	0
	TOTAL REVENUE	0	(130,522)	(34,650)	(39,000)	(39,000)	0
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	57,030	39,068	34,640	51,528	51,528	52,393
	TOTAL EXPENDITURES	57,030	39,068	34,640	51,528	51,528	52,393

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
REVENUE							
4601	Assessments - Zone 43B	0	(55,631)	0	0	0	0
	TOTAL REVENUE	0	(55,631)	0	0	0	0

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
REVENUE							
4601	Assessments - Zone 43C	0	0	0	0	(7,726)	(24,462)
4601	Prior Year Revenues	0	0	(11,943)	(12,000)	0	0
	TOTAL REVENUE	0	0	(11,943)	(12,000)	(7,726)	(24,462)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	17,693	14,091	15,816	21,918	21,918	20,954
	TOTAL EXPENDITURES	17,693	14,091	15,816	21,918	21,918	20,954

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
REVENUE							
4601	Assessments - Zone 43D	0	(6,078)	(8,023)	(8,023)	(8,023)	(7,610)
	TOTAL REVENUE	0	(6,078)	(8,023)	(8,023)	(8,023)	(7,610)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	7,167	5,877	5,849	8,693	8,693	7,712
	TOTAL EXPENDITURES	7,167	5,877	5,849	8,693	8,693	7,712

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
REVENUE							
4601	Assessments - Zone 43E	0	0	0	0	0	0
	TOTAL REVENUE	0	0	0	0	0	0
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	0	49	0	79	79	49
6440	Contracted Services	828	828	0	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
	TOTAL MAINTENANCE AND OPERATIONS	2,123	1,256	1,271	1,596	1,596	911
	TOTAL EXPENDITURES	2,123	1,256	1,271	1,596	1,596	911

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
REVENUE							
4601	Assessments - Zone 37	0	0	0	0	0	(1,440)
	TOTAL REVENUE	0	0	0	0	0	(1,440)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	2,853	2,356	2,263	3,235	3,235	2,685
	TOTAL EXPENDITURES	2,853	2,356	2,263	3,235	3,235	2,685

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
REVENUE							
4601	Assessments - Zone 39	0	0	0	0	0	(1,670)
	TOTAL REVENUE	0	0	0	0	0	(1,670)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	4,950	2,975	2,858	4,542	4,542	3,589
	TOTAL EXPENDITURES	4,950	2,975	2,858	4,542	4,542	3,589

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
REVENUE							
4601	Assessments - Zone 40	(4,518)	0	0	0	0	(2,649)
	TOTAL REVENUE	(4,518)	0	0	0	0	(2,649)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	3,941	3,227	3,269	4,737	4,737	4,526
	TOTAL EXPENDITURES	3,941	3,227	3,269	4,737	4,737	4,526

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
REVENUE							
4601	Assessments - Zone 41	0	0	0	0	0	0
	TOTAL REVENUE	0	0	0	0	0	0
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	3,990	2,157	2,211	2,924	2,924	3,565
	TOTAL EXPENDITURES	3,990	2,157	2,211	2,924	2,924	3,565

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
REVENUE							
4601	Assessments - Zone 44	0	(2,266)	(2,538)	(2,538)	(2,538)	(2,175)
	TOTAL REVENUE	0	(2,266)	(2,538)	(2,538)	(2,538)	(2,175)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	3,055	2,024	2,074	2,500	2,500	3,354
	TOTAL EXPENDITURES	3,055	2,024	2,074	2,500	2,500	3,354

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
REVENUE							
4601	Assessments - Zone 45A	0	(5,806)	(7,494)	(7,911)	(7,911)	(6,906)
	TOTAL REVENUE	0	(5,806)	(7,494)	(7,911)	(7,911)	(6,906)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	5,646	5,240	4,000	7,471	7,471	7,339
	TOTAL EXPENDITURES	5,646	5,240	4,000	7,471	7,471	7,339

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
REVENUE							
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)
	TOTAL REVENUE	(3,568)	(6,101)	(6,389)	(6,385)	(6,385)	(6,679)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	3,318	4,029	3,648	6,015	6,015	9,268
	TOTAL EXPENDITURES	3,318	4,029	3,648	6,015	6,015	9,268

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
REVENUE							
4601	Assessments Zone 50	0	0	(884)	(1,105)	(1,105)	(1,030)
	TOTAL REVENUE	0	0	(884)	(1,105)	(1,105)	(1,030)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	0	0	476	1,025	1,025	1,743
	TOTAL EXPENDITURES	0	0	476	1,025	1,025	1,743

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
REVENUE							
4601	Assessments Zone 51	(383)	(3,500)	(4,432)	(6,903)	(6,903)	(6,599)
	TOTAL REVENUE	(383)	(3,500)	(4,432)	(6,903)	(6,903)	(6,599)
MAINTENANCE AND OPERATIONS							
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
	TOTAL MAINTENANCE AND OPERATIONS	256	275	4,218	6,861	6,861	6,767
	TOTAL EXPENDITURES	256	275	4,218	6,861	6,861	6,767

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
REVENUE							
4601	Assessments - Zone 52	0	0	0	0	0	0
	TOTAL REVENUE	0	0	0	0	0	0
MAINTENANCE AND OPERATIONS							
4348	Interfund Charges - Admin Overhead	596	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	596	0	0	0	0	0
	TOTAL EXPENDITURES	596	0	0	0	0	0

Staffing Level Changes

Administrative Service

In FY 16/17, it was recommended that an additional limited term Tyler Munis Implementation Project Manager position be added due to the implementation of the new financial accounting software, Tyler Munis Enterprise Resource Planning System. The intent of the position was that it would only exist while the Tyler Munis project was being implemented. After the implementation phase is complete, the assigned staff will return to her normal position. There are still several modules that are preparing for implementation and it is anticipated that the implementation process will continue through the 17/18 budget year. The costs of the position will be allocated 25% to the City Administrator Division and 75% to the Finance Utility Billing Division. The expenses of Finance Utility Billing Division are shared between the Water Fund, Sewer Fund, and Solid Waste Disposal Fund.

Community Development

In FY 17/18, staff is recommending that the unfilled Assistant Engineer position in the Engineering Division be vacated for the upcoming fiscal year due to budget limitations.

In FY 17/18, it is recommended that 0.35 FTE of an existing Assistant Planner position be reclassified to Public Works Division and 0.10 FTE be reduced.

Finance

In FY 17/18, an additional 0.48 FTE part-time Account Tech I position is requested by Finance Utility Billing Division to handle the growing workload in utility billing and cashiering. The costs of the position will be shared between the Water Fund, Sewer Fund, and Solid Waste Disposal Fund.

In FY 17/18, it is recommended that allocation of the Financial Service Manager position be reduced from .30 FTE to .20 FTE in the Grants Department due to the change of the personnel in the Grants Department.

Grants

In FY 17/18, one full-time Grants Specialist position will be eliminated from the General Fund due to budget limitations.

Parks and Community Services

In FY 17/18, it is recommended that the FTE of the part-time workers in Parks and Community Services Department be reduced by 2.09 in total due to budget limitations and changes in personnel.

Public Safety

In FY 17/18, it is recommended that eight additional Police Officer I positions be added to the PD Administration Division to handle the increased workload and to maintain service levels. The additional police officers will provide front line law enforcement for the community once they complete the police academy training requirements. The costs of the positions will be covered by Measure K Funds. While they are attending the police academy, they will be classified as Police Officer Trainees.

In FY 17/18, two additional Police Corporal and Police Sergeant positions, and one additional Police Lieutenant position are requested by the PD Administration Division due to the increased workload that will be created by adding the new additional police officers. The costs of the positions will be shared between the General Fund and Measure K.

In FY 17/18, 9.92 FTE Police Officer II positions will be reclassified to 9.75 FTE Police Officer I positions due to internal vacancies, retirements and promotions.

In FY 17/18, it was recommended that an additional 0.48 FTE part-time Public Safety Dispatcher position be added to the PD Administration Division to assist with the growing workload. The costs of the position are covered by the General Fund.

In FY 17/18, an additional Public Safety Dispatcher position is requested by the PD Administration Division to handle the increased radio and phone traffic that will be created by adding the additional police officers. The costs of the position will be covered by Measure K Fund.

In FY 17/18, an additional Records Clerk position is requested by the PD Administration Division to process the additional reports, paperwork, and workload that will be created by adding the additional police officers. The costs of the position will be covered by Measure K Fund.

In FY 17/18, an additional Network Administrator position is requested by the PD Administration Division to handle the increased information technology workload that will be created by adding the additional personnel. The costs of the position will be covered by Measure K Fund.

Public Works

In FY 17/18, the Public Works Department is recommending that two additional full-time WWTP Operator III Positions be added in the Waste Water Treatment Plant Division to provide sufficient increase in manpower to enable more preventative maintenance and replacement activities. The current lack of skilled staff to perform adequate preventative maintenance has resulted in significant deferred maintenance and short lifecycles for equipment that has made the plant less reliable and efficient. In addition, a Grade III Operator is required by law to be present at the plant any time maintenance work is being done. A total 1.50 FTE are budgeted for these two full-time positions since the personnel of the positions are expected to be hired during the fiscal year.

In FY 17/18, the Public Works Department is recommending that two additional full-time limited term WWTP Operator in Training positions be added to the Wastewater Treatment Plant Division due to the shortage of certified operators in the labor market. These two positions will receive all the necessary training and education to fill the vacant WWTP Operator I/II or III positions in the future. A total 1.50 FTE are budgeted for these two full-time positions since the personnel of the positions are expected to be hired during the fiscal year.

In FY 17/18, the Public Works Department is recommending that an additional 0.48 FTE part-time Public Works Maintenance Worker I position be added to the Wastewater Treatment Plant Division to provide grounds maintenance. Work duties will include percolation pond maintenance, minor landscaping, and building maintenance.

In FY 17/18, the Public Works Department is recommending that an additional 0.48 FTE part-time Public Works Maintenance Worker I position be added to the Solid Waste Disposal Division to handle the increased workload.

In FY 17/18, the Public Works Department is recommending that an additional 0.48 FTE part-time Public Works Maintenance Worker I position be added to the Water Quality Control Division to assist with the growing workload in water meter maintenance and water conservation.

In FY 17/18, it is recommended that the existing part-time Community Service Supervisor position be increased 0.03 FTE due to the increased workload in the Street Cleaning Division.

In FY 17/18, one full-time Account Tech II position was replaced with one full-time Office Assistant II position due to the duties associated with the position. The position are split 0.60 FTE to the Sewer Utility Maintenance and Operations Division and 0.40 FTE to the Water Utility Maintenance and Operations Division.

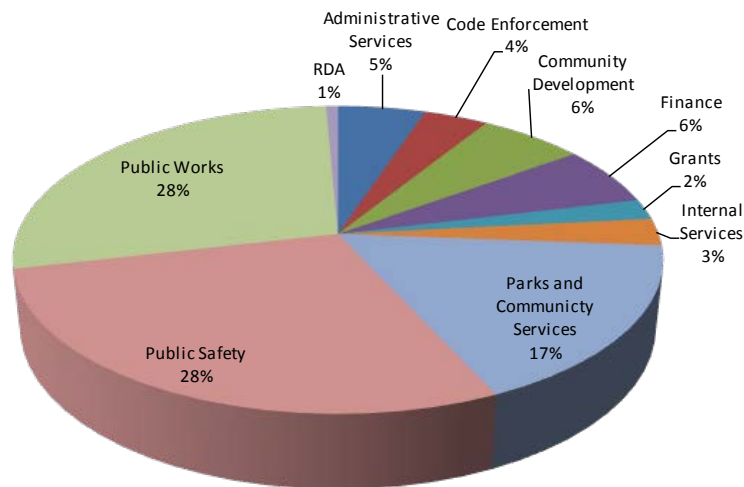
Two 0.75 FTE Water System Worker I positions were budgeted in the Water Quality Control Division in FY 16/17; however, these two positions are replaced with two full-time Public Works Maintenance Worker I positions in FY 17/18 due to the work duties associated with the positions.

In FY 17/18, it is recommended that three additional part-time Public Works Maintenance Worker I positions be added to the Sewer Utility Maintenance and Operations Division due to changes in personnel. One full-time Engineering Technician II position was eliminated in FY 16/17 when an employee retired and the duties associated with that position were allocated to other positions within the Public Works Department.

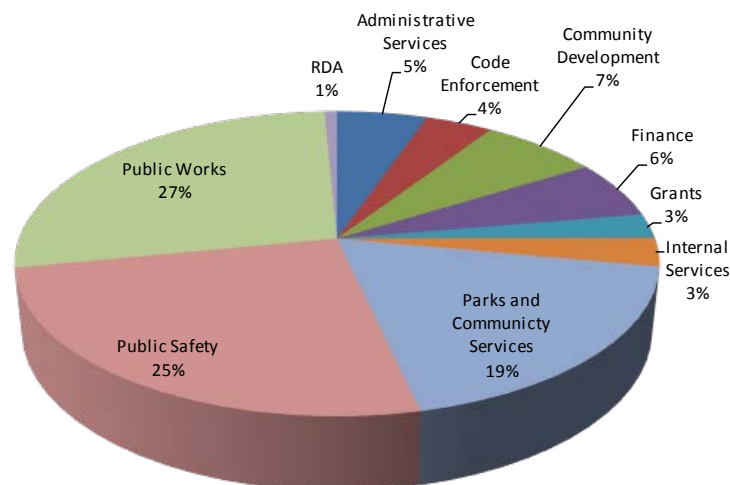
DETAIL OF POSITIONS BY DEPARTMENT

<u>DEPARTMENT</u>	<u>2013 - 2014</u> <u>Prior Year</u>	<u>2014 - 2015</u> <u>Prior Year</u>	<u>2015 - 2016</u> <u>Prior Year</u>	<u>2016 - 2017</u> <u>Current Year</u>	<u>2017 - 2018</u> <u>Recommended</u>	<u>Change</u> <u>Increase/</u> <u>(Decrease)</u>
Administrative Services	16.00	15.70	15.70	16.70	16.95	0.25
Code Enforcement	14.00	14.11	14.37	12.40	12.40	-
Community Development	17.90	18.03	19.65	21.76	20.31	(1.45)
Finance	22.48	21.25	20.83	19.20	20.53	1.33
Grants	6.46	6.66	7.06	8.16	7.06	(1.10)
Internal Services	9.40	9.40	9.40	9.40	9.40	-
Parks and Community Services	45.67	53.01	60.89	58.14	56.05	(2.09)
Public Safety	77.00	77.00	77.25	80.00	93.31	13.31
Public Works	72.65	76.83	80.25	85.74	92.36	6.62
RDA	2.61	2.59	2.30	2.30	2.30	-
TOTAL	284.17	294.58	307.70	313.80	330.67	16.87

Recommended 2017 - 2018



Current Year 2016 - 2017



RESOLUTION NO. 17-90

RESOLUTION OF THE COUNCIL OF THE CITY OF MADERA
ADOPTING THE BUDGET OF THE CITY OF MADERA FOR
THE FISCAL YEAR JULY 1, 2017 THROUGH JUNE 30, 2018 IN
THE AMOUNT OF \$96,455,837 AND ADOPTING THE 5-YEAR CAPITAL
IMPROVEMENT PROGRAM (CIP) COVERING THE PERIOD THROUGH
FISCAL YEAR 2021/2022

WHEREAS, City staff has prepared the proposed budget in proper form for all funds for which a budget is required; and

WHEREAS, the Proposed Budget along with all supporting schedules and data have been available for public inspection in the office of the Financial Services Director; and

WHEREAS, the 5 Year Capital Improvement Program (CIP) covering the period through Fiscal Year 2021/2022 is provided along with the Proposed Budget and has been made available for public inspection in the office of the Financial Services Director; and

WHEREAS, on June 19, 2017 the City Council held a duly noticed budget review session to receive public comment and ascertain the facts regarding the proposed budget with modification; and

WHEREAS, all statutory and legal requirements for the final adoption of said budget have been completed; and

WHEREAS, it is the intention of the Council to adopt the said budget as modified and amended by the Council of the City of Madera as the Annual Budget for the Fiscal Year 2017/2018.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA HEREBY FINDS, RESOLVES AND ORDERS AS FOLLOWS:

1. The above recitals are true and correct.

2. The City of Madera budget in the amount of \$96,455,837 as set forth in the attached Exhibit "A" including budgets for capital improvements, is hereby adopted for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018.
3. Transfer of appropriated budget authority from one line account to another within a department may be done upon approval of the City Administrator.
4. Transfer of budget authority between departments of the general fund or between funds will be done by minute order of the City Council if less than \$25,000 and by resolution if greater than \$25,000.
5. Authority is given to the Financial Services Director to adjust the budget for all monies received by the City not included in this budget up to \$5,000 per incident without a budget resolution. A report will be given to the Council on a quarterly basis regarding any such activity.
6. All outstanding encumbrances as of June 30, 2017 approved by the City Administrator shall be continued and re-appropriated for expenditure into the 2017/2018 Fiscal Year.
7. The unencumbered balance for all Capital Improvement Project accounts, which are duly approved as of or before June 30, 2017 shall be continued and re-appropriated for expenditure in the 2017/2018 Fiscal Year.
8. Except as monetary appropriations may be affected by intra-fund transfers within the general fund or other funds as herein above provided, no appropriations set forth in said budget shall be cancelled in whole or in part except by resolution adopted by a majority vote of all members of the City Council.
9. Expenditures made, liabilities incurred, or warrants issued in excess of budget appropriations as originally approved or as thereafter increased or decreased, shall not constitute an obligation or liability of the City of Madera. The City Administrator and the City Council shall approve no claims and the Financial Services Director shall issue no warrants or checks for any expenditure in excess of existing appropriations except upon an order of the court of competent jurisdiction, or in cases of emergency as specified and in accordance with the procedures established in the Government Code of California.

10. The Capital Improvement Program covering the period through Fiscal Year 2021/22 is consistent with the Madera General Plan.
11. The Capital Improvement Program covering the period through Fiscal Year 2021/22, a copy of which is on file with the Madera City Engineer, 205 W. 4th Street, Madera, is hereby adopted.
12. This resolution shall be effective immediately upon adoption.

* * * * *

PASSED AND ADOPTED by the City Council of the City of Madera this 5th day of July, 2017 by the following vote:

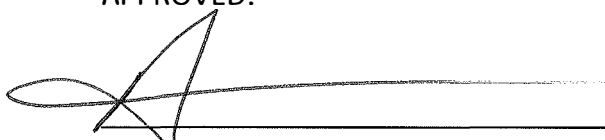
AYES: Mayor Medellin, Council Members Foley Gallegos, Rodriguez, Holley, Robinson, Oliver, Rigby.

NOES: None.


ABSTENTIONS: None.

ABSENT: None.

APPROVED:


ANDREW J. MEDELLIN, Mayor

ATTEST:


SONIA ALVAREZ, City Clerk

APPROVED AS TO LEGAL FORM:


BRENT RICHARDSON, City Attorney



EXHIBIT A
CITY OF MADERA BUDGET - FISCAL YEAR 2017/2018
CITYWIDE SUMMARY OF REVENUES AND EXPENDITURES

GENERAL FUND					
DEPARTMENT	REVENUES	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	(CONTRIBUTIONS TO) APPROPRIATION OF FUND BALANCE
General Fund					
City Council	(40,335)	-	153,271	-	112,936
City Administrator	(221,611)	-	431,728	-	210,117
City Clerk	(68,281)	-	329,323	-	261,042
Finance	(695,588)	-	1,321,855	-	626,267
City Attorney	(36,965)	-	475,622	-	438,656
Human Resources	(355,359)	-	557,927	-	202,568
Central Administration	(384,842)	-	515,297	668,741	799,196
Purchasing	(132,426)	-	184,995	-	52,569
Streets	(120,000)	(2,971,059)	3,072,216	-	(18,843)
Street Sweeping	-	-	-	-	-
Graffiti Abatement	(60,000)	(84,000)	290,259	-	146,259
Police	(1,191,278)	(130,497)	12,002,798	-	10,681,023
Fire	(77,820)	-	3,368,505	-	3,290,685
Community Promotion	-	-	228,830	-	228,830
Planning	(277,500)	-	533,230	-	255,730
Building Inspection	(996,520)	-	852,285	-	(144,235)
Engineering	(972,888)	(591,000)	1,617,532	-	53,644
Code Enforcement	(695,310)	-	1,403,183	-	707,873
Parks & Comm Svcs.	(899,258)	(478,010)	4,847,896	-	3,470,627
Grant Oversight	(407,924)	(7,709)	501,168	-	85,535
Taxes	(19,102,350)	-	-	-	(19,102,350)
Other Non-Departmental Revenues	(555,597)	(500,000)	-	-	(1,055,597)
Subtotal - Fund 10200	(27,291,853)	(4,762,275)	32,687,918	668,741	1,302,531
Community Development Block Grant	(1,357,525)	-	1,254,022	103,503	-
Measure K	(3,645,000)	-	4,047,007	-	402,007
Insurance Reserve	(15,000)	(540,000)	555,000	-	-
Subtotal - Other Funds	(5,017,525)	(540,000)	5,856,029	103,503	402,007
Total General Fund	(32,309,378)	(5,302,275)	38,543,947	772,244	1,704,538
Less One-Time Capital Outlay Costs	-	-	(393,446)	-	(393,446)
Use of 2016/2017 Measure K Revenue	-	(400,000)	-	-	(400,000)
Additional Cost-Saving Measures	-	-	(911,092)	-	(911,092)
Total General Fund After Adjustments	(32,309,378)	(5,702,275)	37,239,409	772,244	(0)

EXHIBIT A (continued).

**CITY OF MADERA BUDGET - FISCAL YEAR 2017/2018
CITYWIDE SUMMARY OF REVENUES AND EXPENDITURES
ENTERPRISE FUNDS**

DEPARTMENT	REVENUES	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	(CONTRIBUTIONS TO) APPROPRIATION OF FUND BALANCE
Enterprise Funds					
Water	(10,882,508)	-	10,499,263	86,652	(296,593)
Sewer	(8,833,522)	(225,000)	13,637,885	31,380	4,610,743
Airport	(1,124,745)	-	1,183,194	3,294	61,742
Golf Course	(110,000)	(247,083)	357,083	-	-
Dial-A-Ride Transit	(825,133)	-	916,809	30,670	122,346
Fixed Route Transit	(2,895,847)	-	2,852,603	30,670	(12,574)
Drainage System	(843,250)	-	714,928	54,779	(73,543)
Waste Recycling	(156,611)	(72,471)	233,738	-	4,656
Hazardous Waste Disposal	-	(2,676)	2,676	-	-
Solid Waste Disposal	(5,658,829)	-	5,689,774	648,669	679,614
Total	(31,330,445)	(547,230)	36,087,953	886,112	5,096,390

EXHIBIT A (continued)

**CITY OF MADERA BUDGET - FISCAL YEAR 2017/2018
CITYWIDE SUMMARY OF REVENUES AND EXPENDITURES**

SPECIAL REVENUE FUNDS

DEPARTMENT	REVENUES	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	(CONTRIBUTIONS TO) APPROPRIATION OF FUND BALANCE
Special Revenue Funds					
Intermodal Building Operations	(135,120)	-	134,573	162	(385)
Parking District Operations	(46,000)	-	31,105	7,903	(6,992)
Business Improvement District	(29,373)	-	29,373	-	-
Transportation Fixed Route	(1,535,180)	-	1,535,180	-	-
Special Gasoline Tax	(2,512,535)	-	750,000	1,828,939	66,404
Local Sales Tax - Measure T	(3,203,985)	-	1,207,208	1,571,528	(425,249)
Federal Aid Urban Grants	(1,720,357)	-	1,790,357	-	70,000
Local Transportation Funding	(1,246,177)	-	326,980	488,000	(431,197)
NSP3	-	-	-	-	-
Housing Program	(1,338,552)	-	1,334,398	-	(4,154)
Supplemental Law Enforcement	(100,000)	-	100,000	-	-
Local Law Enforcement	-	-	-	-	-
DUI Enforcement	-	-	-	-	-
Community Facilities Districts	(454,000)	-	15,164	679,030	240,194
CFD Debt	(1,600)	(179,030)	179,030	-	(1,600)
Sr. Citizen Services	(75,407)	-	-	75,407	-
Parks Facilities Debt Service	-	(194,257)	194,257	-	(0)
Park Development Fund	(350,000)	-	-	-	-
Development Impact Fees	(1,898,448)	-	1,831,000	564,754	497,306
Landscape Assessment Districts	(391,743)	-	479,095	-	87,352
Total	(15,038,477)	(373,287)	9,937,720	5,215,723	91,679

INTERNAL SERVICE FUNDS

DEPARTMENT	REVENUES	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	(CONTRIBUTIONS TO) APPROPRIATION OF FUND BALANCE
Internal Service Funds					
Equipment Maintenance	(2,019,299)	(57,000)	2,157,615	9,390	90,707
Information Services	(1,145,471)	-	1,253,369	9,225	117,123
Facility Maintenance	(956,730)	(625,808)	1,569,631	12,906	0
Total	(4,121,500)	(682,808)	4,980,616	31,522	207,830

CITYWIDE TOTAL - ALL FUNDS *	(82,799,799)	(6,905,600)	89,550,236	6,905,600	7,100,437
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* Excludes General Fund Adjustments

TOTAL CITYWIDE REVENUES AND TRANSFERS IN	(89,705,400)
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TOTAL CITYWIDE EXPENDITURES AND TRANSFERS OUT	96,455,837
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RESOLUTION NO. 17-103

A RESOLUTION OF THE COUNCIL OF THE CITY OF MADERA,
CALIFORNIA, ADOPTING THE APPROPRIATION LIMIT
FOR THE 2017-18 FISCAL YEAR

WHEREAS, Section 7910 of the California Government Code of the State of California provides that each year the governing body of each local jurisdiction shall, by resolution, establish its Appropriations Limit for the following fiscal year pursuant to Article XIII B of the Constitution; and

WHEREAS, at least fifteen (15) days prior to such adoption, notice of the proposed adoption of the Appropriation Limit and availability of the documentation used in making the determination of the Appropriation Limit was given within the City, which sum and documentation has been available to the public in the office of the Director of Finance; and

WHEREAS, the City Council has received evidence regarding the Appropriations Limit to be established for the City of Madera.

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

1. The above recitals are true and correct.
2. The Appropriation Limit for the City of Madera for the 2017-18 fiscal year, as described in Article XIII B of the Constitution of the State of California and as determined pursuant to Sections 7900 to 7913 of the California Government Code is in the amount of FORTY MILLION ONE HUNDRED FIFTY EIGHT THOUSAND SEVEN HUNDRED TWENTY ONE DOLLARS (\$40,158,721).
3. The Council declares that it used the percentage change in California per capita personal income and the City of Madera annual percent change in population in calculating this Appropriation Limit.
4. This resolution is effective immediately upon adoption.

* * * * *

PASSED AND ADOPTED by the City Council of the City of Madera this 2nd day of August, 2017 by the following vote:

AYES: Mayor Medellin, Council Members Foley Gallegos, Rodriguez, Holley, Robinson, Oliver, Rigby.

NOES: None.

ABSTENTIONS: None.

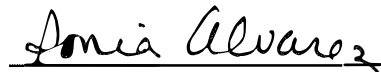
ABSENT: None.

APPROVED:



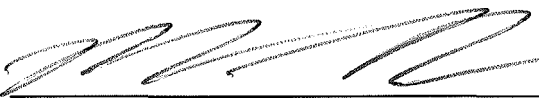
ANDREW J. MEDELLIN, Mayor

ATTEST:



SONIA ALVAREZ, City Clerk

APPROVED AS TO LEGAL FORM:



BRENT RICHARDSON, City Attorney



CITY OF MADERA
ARTICLE XIII B APPROPRIATIONS LIMIT CALCULATION
WORKSHEET #1
FOR THE 2017-18 FISCAL YEAR

		<u>Reference Document</u>
Proceeds of Taxes:	\$ 26,942,010	Worksheet #2
Exclusions:	<u>0</u>	
Appropriations Subject to Limit:	\$ 26,942,010	
Current Limit:	<u>\$ 40,158,721</u>	Worksheet #3
Amount Over (Under) Limit:	<u><u>\$(13,216,711)</u></u>	

CITY OF MADERA
ARTICLE XIII B APPROPRIATIONS LIMIT CALCULATION
WORKSHEET #2
FOR THE 2017-18 FISCAL YEAR
Summary of Tax Proceeds Revenue & Interest Allocation

	Non-Interest Revenues	Percent of Total	Interest Income Allocation	Total Tax Proceeds
<u>General Fund</u>				
Tax Proceeds Budgeted	\$ 19,612,597	65.23%	\$ 260,913	\$ 19,873,510
Non Tax Proceeds Budgeted	10,455,099	34.77%	139,087	
Total Revenues Budgeted	<u>\$ 30,067,696</u>	<u>100.00%</u>		
Total Interest Income Budgeted			<u>\$ 400,000</u>	
 <u>Dial-a-Ride and Fixed Route Transit Systems</u>				
Tax Proceeds Budgeted				789,399
 <u>Gas Tax:</u>				
Tax Proceeds Budgeted				1,828,939
 <u>Measure A & Measure T:</u>				
Tax Proceeds Budgeted				3,203,985
 <u>Local Transportation Allocations in Other Funds</u>				
Tax Proceeds Budgeted				<u>1,246,177</u>
 Total Tax Proceeds Budgeted:				<u>\$ 26,942,010</u>

CITY OF MADERA
ARTICLE XIII B APPROPRIATIONS LIMIT CALCULATION
WORKSHEET #3
FOR THE 2017-18 FISCAL YEAR

A.	Last Year's Appropriations Limit (Unadjusted)			\$ 38,266,573
B.	Adjustment Factors	<u>% of Change</u>	<u>Factor</u>	<u>Source</u>
	1. Growth in City Population	1.21	1.0121	State Calculation
	2. California Per Capita Personal Income Growth	3.69	1.0369	State Calculation
	3. Adjustment Factor: (B1 x B2)			1.0494
C.	Annual Adjustment Dollars: (A x B3) - A			\$ 1,892,148
D.	2017-18 Projected Appropriations Limit: (A + C)			\$ 40,158,721



May 2017

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

The California Revenue and Taxation Code, section 2227, requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2017, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2017-18. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2017-18 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. The Revenue and Taxation Code, section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The Code and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2017.**

Please Note: Prior year's city population estimates may be revised.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

MICHAEL COHEN
Director
By:

AMY M. COSTA
Chief Deputy Director

Attachment

May 2017

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2017-18 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2017-18	3.69

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2017-18 appropriation limit.

2017-18:

Per Capita Cost of Living Change = 3.69 percent
 Population Change = 0.85 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.69 + 100}{100} = 1.0369$

Population converted to a ratio: $\frac{0.85 + 100}{100} = 1.0085$

Calculation of factor for FY 2017-18: $1.0369 \times 1.0085 = 1.0457$

Fiscal Year 2017-18

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2016 to January 1, 2017 and Total Population, January 1, 2017

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2016-2017	1-1-16	1-1-17	1-1-2017
Madera				
Chowchilla	2.70	12,085	12,411	18,840
Madera	1.21	65,292	66,082	66,082
Unincorporated	0.62	71,127	71,570	71,570
County Total	1.05	148,504	150,063	156,492

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

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. 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.

RESOLUTION NO. 16-185

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPROVING
AND ADOPTING THE CITY OF MADERA GENERAL FUND BALANCE RESERVE POLICY**

WHEREAS, staff has identified the need to develop a responsible and reasonable fiscal reserve policy for the City of Madera to reduce the risk to the City when faced with financial hardships resulting from unforeseen changes in revenue and/or expenditures, emergencies such as expenditures related to natural disasters of epic proportion where those expenditures are not reimbursable from insurance or Federal or State government; and

WHEREAS, staff established four main types of reserves including: Budget Stabilization Reserves, Future Capital Project Reserves, Accounting Designations and Legal Reserves, and Undesignated and Unrestricted Reserves; and

WHEREAS, staff recommends within the Budget Stabilization Reserves, three sub-categories with reserve amounts as follows: Cash Flow Reserve of 15% of the General Fund's annual operating budget, Revenue Stabilization Reserve of 5% of the General Fund's annual operating budget, and Emergency Reserves of 10% of the General Fund's annual operating budget; and

WHEREAS, funding of the reserves shall generally come from one-time revenues, excess fund balance, and projected revenues in excess of projected expenditures; and the priority order of funding the various reserves is outlined in the policy; and

WHEREAS, appropriations or use of funds from any of the reserves or any variance from stipulations within the policy shall require an action of the Council.

NOW THEREFORE, THE COUNCIL OF THE CITY OF MADERA DOES HEREBY resolve, find and order as follows:

1. The above recitals are true and correct.
2. The proposed City of Madera General Fund Balance Reserve Policy is approved and adopted.
3. The City Clerk is authorized and directed to forward a certified copy of the resolution to the Director of Financial Services, who is authorized to take such action as necessary to implement the terms of this resolution.
4. The resolution is effective immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Madera this 16th day of November, 2016 by the following vote:

AYES: Mayor Poythress, Council Members Rigby, Medellin, Holley, Robinson, Oliver, Foley Gallegos.

NOES: None.

ABSTENTIONS: None.

ABSENT: None.

APPROVED:


ROBERT L. POYTHRESS, Mayor

ATTEST:


SONIA ALVAREZ, City Clerk

APPROVED AS TO LEGAL FORM:


BRENT RICHARDSON, City Attorney



Acronyms

ADA: Americans with Disabilities Act

ADC: Adult Day Care

AIP: Airport Improvement Program

ARRA: American Recovery and Reinvestment Act

BID: Business Improvement District

BPMP: Bridge Preventive Maintenance Program

CalOES: California Office of Emergency Services

CCP: Community Corrections Partnership

CDBG: Community Development Block Grant

CFD: Community Facility District

CID: Capital Improvements Program

CIEDB: California Infrastructure and Economic Development Bank

CMAQ: Congestion Mitigation and Air Quality Improvement

CNG: Compressed Natural Gas

COPS: Community Oriented Hiring Program

DAP: Downpayment Assistance Program

DAR: Dial-A-Ride

DIF: Development Impact Fees

DUI: Driving Under the Influence

EDC: Economic Development Council

EECBG: Energy Efficiency and Conservation Block Grant

ERP: Enterprise Resource Planning

FAA: Federal Aviation Administration

Acronyms

FAU: Federal Aid Urban

FBO: Federal Business Opportunities

FMAAA: Fresno-Madera Area Agency on Aging

GAAN: Global Assets Action Network

GREAT: Gang Resistance Education And Training

HR: Human Resources

HRIS: Human Resources Information Systems

HRPP: Housing Related Parks Program

IS: Internal Service

IT: Information's Technology

JAG: Justice Assistance Grant

LAFCO: Local Agency Formation Commission

LEA: Local Enforcement Agency

LED: Light Emitting Diode

LMD: Landscape Maintenance District

LMZ: Landscape Maintenance Zone

LTF: Local Transportation Facilities

M & O: Maintenance & Operations

MAX: Madera Area Express

MPD: Madera Police Department

MUSD: Madera Unified School District

NIMBY: Not in My Backyard

MWELO: Model Water Efficient Landscape Ordinance

NSP: Neighborhood Stabilization Program

Acronyms

OOR: Owner Occupied Rehabilitation

OPEB: Other Post-Employment Benefits

P & R: Parks & Recreation

PCS: Parks and Community Services

POST: Police Officer Standards and Training

PTMISEA: Public Transportation Modernization, Improvement, and Service Enhancement Account

PW: Public Works

RDA: Re-Development Agency

REDIP: Real Estate Development Improvement Program

RPTTF: Redevelopment Property Tax Trust Fund

RSTP: Rapid Spanning Tree Protocol

S & B: Salaries & Benefits

SLESF: State Law Enforcement Services Fund

SLPP: State Local Partnership Program

TOC: Table of Contents

UB: Utility Billing

UCLA: University of California, Los Angeles

WWTP: Waste Water Treatment Plant

Glossary

Accounts Payable: Accounts that are owed to suppliers (trade creditors), as distinguished from accrued interest, rent, salaries, taxes, and other such accounts.

Acquisition: Taking possession of an asset by purchase.

Allocation: An authorization to incur expense or obligation up to a specified amount, for a specific purpose, and within a specific period.

Ancillary: Less important or central than something else.

Appropriation: Distribution of net income to two or more accounts. Authorization, or funding restricting expenditure to designated purpose(s); within a specified timeframe. Money set aside by formal action for a specific use.

Benefits: Payment to which participants may be entitled under a pension plan including pension benefits, death benefits, and benefits due on termination of employment.

Bonds: A written and signed promise to pay a certain sum of money on a certain date, or on fulfillment of a specified condition. All documented contracts and loan agreements are bonds.

Budget: A statement of the financial position of an administration for a definite period of time, based on estimates of expenditures during the period, and proposals for financing them. A plan for the coordination of resources and expenditures. The amount of money that is available for, required for, or assigned to, a particular purpose.

Capital Outlay: Money spent to acquire, maintain, repair, or upgrade capital assets. Capital assets, also known as fixed assets, may include machinery, land, facilities, or other business necessities that are not expended during normal use. Capital outlays, also referred to as capital expenditures, are recorded by accountants as liabilities on company balance sheets.

Capital Projects: Long-term investment project requiring relatively large sums to acquire, develop, improve, and/or maintain a capital asset (such as land, buildings, dykes, roads, etc).

Cost: An amount that has to be paid or given up in order to get something. In business, cost is usually a monetary valuation of effort, material, resources, time and utilities consumed, risks incurred, and opportunity forgone in production and delivery of a good or service.

Debt: A duty or obligation to pay money, deliver goods, or render service under an express or implied agreement. One who owes, is a debtor or debitor, one to whom is owed, is a debtee, creditor, or lender.

Debt Service: Payment of principal and interest due on an existing debt.

Deficit: Excess of expenses over income, or liabilities over assets.

Glossary

Department: Specialized functional area within an organization or a division, such as utility billing, sewer, police. Generally every department has its own manager and chain of command.

Depreciation: The gradual conversion of the cost of a tangible capital asset or fixed asset into an operational expense (called depreciation expense) over the asset's estimated useful life. The decline in the market value of an asset.

Enterprise: A business or company.

Enterprise Resource: An economic or productive factor required to accomplish an activity, or as a means to undertake an enterprise and achieve desired outcome. Three most basic enterprise resources are land, labor, and capital; other enterprise resources include energy, entrepreneurship, information, expertise, management and time.

Expenditures: Payment of cash or cash-equivalent for goods or services, or a charge against available funds in settlement of an obligation as evidenced by invoice, receipt, voucher, or other such document.

Fiduciary: Person or legal entity (firm, bank, credit union) holding assets (cash, property, securities) or information as an agent-in-trust for a principal (stockholder, customer, member). A fiduciary owes (among other obligations) the duty of loyalty, full disclosure, obedience, diligence, and of accounting for all monies handed over, to the principal.

Fiscal Year: Alternative term for financial year. An accounting period of 12 months.

Fund: Sum of money set aside and earmarked for a specified purpose. Accounting entity (similar to a bank account) for recording expenditures and revenues associated with a specific activity. To finance or underwrite a business, program, or project.

General Ledger: Central repository of the accounting information of an organization in which the summaries of all financial transactions (culled from subsidiary ledgers) during an accounting period are recorded. Also called the book of final entry, it provides the entire data for preparing financial statements for the organization.

Internal Service Funds: The Internal Service Fund is used to finance and account for activities involved in rendering services to departments within the City. Costs of materials and services used are accumulated in these funds and charged to the user departments as such goods are delivered or services rendered.

Labor Markets: The nominal market in which workers find paying work, employers find willing workers, and wage rates are determined.

Levy: Impose or collect an amount (such as tax) by compulsion or legal authority. Appropriation or seizure of a debtor's specific assets or property through a lawful process, or in satisfaction of a judgment, for the payment of a debt or claim.

Glossary

Liquidity: A measure of the extent to which a person or organization has cash to meet immediate and short-term obligations, or assets that can be quickly converted to this. The ability of current assets to meet current liabilities.

NIMBY: A person who objects to the siting of something perceived as unpleasant or potentially dangerous in their own neighborhood, such as a landfill or hazardous waste facility, especially while raising no such objections to similar developments elsewhere.

Ordinance: Decree or law promulgated by a state or national government without the consent of the legislature, such as for raising revenue through new taxes or mobilization of resources during an emergency or threat.

Overhead: Resource consumed or lost in completing a process that does not contribute directly to the end-product. Also called burden cost. A cost or expense (such as for administration, insurance, rent, and utility charges) that relates to the company as a whole, does not become an integral part of a good or service (unlike raw material or direct labor), and cannot be applied or traced to any specific unit of output. Overheads are indirect costs.

Payroll: Total amount required to pay workers and employees during a week, month or other period. Pay sheet which records wage rates, deductions, and net pay.

Project: Planned set of interrelated tasks to be executed over a fixed period and within certain cost and other limitations.

Quorum: Fixed minimum number of eligible members or stockholders (shareholders) who must be present (physically or by proxy) at a meeting before any official business may be transacted or a decision taken therein becomes legally binding. Usually the articles of association or bylaws of a firm specify this number; otherwise the number prescribed in corporate legislation (such as company law) is followed.

Revenue: The income generated from sale of goods or services, or any other use of capital or assets, associated with the main operations of an organization before any costs or expenses are deducted. Revenue is shown usually as the top item in an income (profit and loss) statement from which all charges, costs, and expenses are subtracted to arrive at net income.

Status Quo: Current or existing state of affairs. Latin for, state in which.

Statutory: Prescribed, enforceable, and punishable under an act of parliament.

Surplus: Extent to which generation of goods, services, and resources (such as capital) exceeds their consumption. Surplus of resources is the bedrock on which capitalism is built.

Tenet: A principle, belief, or doctrine generally held to be true; especially one held in common by members of an organization, movement, or profession.