SPECIAL MEETING
OF THE MADERA CITY COUNCIL

205 W. 4th Street, Madera, California 93637

NOTICE AND AGENDA

Tuesday, June 5, 2018
6:00 p.m.

Council Chambers
City Hall

CALL TO ORDER

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

INVOCATION: Council Member Holley

PLEDGE OF ALLEGIANCE:

PUBLIC COMMENT:

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

AGENDA ITEMS

1. Workshop on the City of Madera FY 2018/2019 Proposed Budget (Report by Steve Frazier and Tim Przybyla)

2. Council Reports

ADJOURNMENT – Next regular meeting June 6, 2018

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

I, Sonia Alvarez, City Clerk for the City of Madera, declare under penalty of perjury that I posted the above agenda for the special meeting of the Madera City Council for Tuesday, June 5, 2018, near the front entrances of City Hall at 12:00 p.m. on Friday, June 1, 2018.

Sonia Alvarez

Sonia Alvarez, City Clerk

Return to Agenda

REPORT TO CITY COUNCIL

Approved by:

Department Director

City Administrator

Council Meeting of: June 5, 2018

Agenda Number: 1

SUBJECT: Workshop on the City of Madera 2018/2019 Proposed Budget

RECOMMENDATION: Council to review the City of Madera 2018/2019 Proposed Budget and provide staff with direction regarding any recommended changes to be made in preparation for the Final Budget presentation to take place at the June 20, 2018 City Council meeting.

SUMMARY: Preliminary Budgets for Fiscal Year 2018/2019 were delivered to Council Members by type (Capital Projects, Enterprise, Internal Service and Special Revenue) during the months of March, April and May. The Preliminary General Fund Budget has been held back and will be the main focus of this Workshop. This special budget review session is being held to provide further clarification to and receive input from the Madera City Council in preparation for the June 20, 2018 City Council meeting, at which time the City of Madera 2018/2019 Budget will be presented to Council for consideration of adoption. During the Budget Workshop, we will provide a summary of the General Fund budgets. Then, summaries of all other budgets will be provided. Staff will then request direction from the City Council to make further modifications to the proposed budget or to proceed with the budget as presented in preparation for the final budget presentation.

DISCUSSION:

The General Fund: We began this year with an anticipated $911,000 deficit. Many factors came together that allowed us, on paper to erase that deficit. The reality of this situation is that if we had operated fully as a City with all positions filled we would have ended the year with a 1.6 million dollar deficit. This statement should provide some insight on how we achieved our current year "balanced budget". Salary savings generated through at least 13 vacant positions throughout the year provided the greatest level of savings. We also experienced a record level of sales tax revenue in which revenues exceeded our estimates. Had the vacancies and higher sales tax not come together in our favor we would be facing that $1.6 million deficit in the General Fund Budget for Fiscal Year 2017/2018. The 2018/2019 budget faces the same obstacles. Before 2018/2019 budget preparation began we faced a $750,000 increase, $500,000 in PERS, and $250,000 in step increases. Initial estimates in our General Fund budget showed a significant deficit of $2.3 million. Finance was challenged to "fix" this deficit and worked diligently to bring the numbers into a manageable deficit. In Exhibit I you see the salaries and benefits, Maintenance and Operations and then the total budget for the proposed 2018/2019 and the concluding 2017/2018 fiscal year.

Exhibit I

Summary of General Fund Expenditures

Description	FY 2018 Budget Revenue	FY 2018 Revenue Estimate	FY 2019 Proposed Revenue	Chng	Salaries and Benefits 18/19 Budget	Chng	Maintenance and Operations 18/19 Budget	Chng	Total Operations 18/19 Budget	Debt & Capital Outlay 18/19 Budget	Total 17/18 Budget	Total 17/18 Est.	Total 18/19 Budget	Chng
GENERAL FUND: 1020														
City Council					150,967	29%	33,569	-6%	184,536	0	153,271	140,810	184,536	20%
City Adm					279,027	-26%	32,179	-20%	311,206	1,500	431,728	531,338	312,706	-28%
City Clerk					291,849	2%	66,567	58%	358,416	0	329,323	318,069	358,416	9%
Finance					565,187	5%	222,828	-7%	788,015	340,299	1,321,855	1,119,258	1,128,314	-15%
Attorney					426,954	-2%	43,121	10%	470,075	0	475,622	454,237	470,075	-1%
HR					480,005	-4%	62,447	6%	542,452	0	557,927	519,218	542,452	-3%
Central Adm					0		1,196,653	1%	1,196,653	0	1,184,038	1,176,438	1,196,653	1%
Finance UB					0		0		0	0	0	0	0	
Purchasing					164,908	8%	34,694	8%	199,602	0	184,995	190,642	199,602	8%
Police Svs-AB109					61,226	-1%	0		61,226	0	61,803	61,803	61,226	-1%
Police Svs-CCP					150,973	4%	0		150,973	0	145,233	145,230	150,973	4%
School Policing					249,987	-3%	0		249,987	0	256,952	244,264	249,987	-3%
Police Svs-Cal Grip Grant					0		0		0	0	0	0	0	
Hsg Auth Policing					128,279	0%	0		128,279	0	128,675	128,675	128,279	0%
Police Adm					9,312,115	-1%	1,537,644	-7%	10,849,760	0	11,072,282	11,050,318	10,849,760	-2%
Police Cops Program					188,380	101%	0		188,380	0	93,941	104,682	188,380	101%
Fire					0		3,720,885	15%	3,720,885	151,133	3,376,572	3,556,299	3,872,018	15%
PW Streets					911,644	-5%	980,924	-28%	1,892,567	158,664	3,072,216	2,654,113	2,051,231	-33%
Street Cleaning					0		0		0	0	0	0	0	
Comm Promotion					0		228,830	0%	228,830	0	228,830	228,951	228,830	0%
Nuisance Abatement					134,431	-8%	166,959	71%	301,390	0	243,911	281,159	301,390	24%
Planning					496,996	7%	74,872	12%	571,868	0	533,230	538,655	571,868	7%
Building					614,863	6%	337,201	24%	952,064	0	852,285	860,772	952,064	12%
Engineering					1,584,870	12%	322,731	64%	1,907,601	0	1,617,532	1,617,420	1,907,601	18%
Graffiti Abatement					140,956	-32%	72,975	-12%	213,931	0	290,259	256,017	213,931	-26%
PCS - LMD's					281,142	4%	25,042	205%	306,184	0	278,724	264,662	306,184	10%
PCS - Parks & Rec					1,011,021	-7%	598,718	2%	1,609,740	20,000	1,685,083	1,689,036	1,629,740	-3%
PCS - Recreation					479,461	1%	88,746	-9%	568,207	0	572,449	576,157	568,207	-1%
PCS - P&R Adm					466,737	-8%	68,809	-60%	535,546	0	679,035	624,748	535,546	-21%
PCS - Special Events					96,134	-27%	47,500	-7%	143,634	0	181,855	146,433	143,634	-21%
PCS - Sports Program					119,969	-11%	17,350	3%	137,319	0	151,159	123,883	137,319	-9%
PCS - Swimming Pool					98,529	-3%	58,371	12%	156,900	0	153,529	157,293	156,900	2%
PCS - Centers					179,119	1%	422,932	1%	602,051	0	598,568	554,686	602,051	1%
PCS - Median Landscape					0		119,100	0%	119,100	0	119,100	119,100	119,100	0%
PCS - Youth Center					0		0		0	0	0	0	0	
PCS - Senior Operations					147,961	-30%	32,127	-41%	180,088	0	265,967	208,527	180,088	-32%
PCS - Senior Therapeutic					0	-100%	0	-100%	0	0	162,428	103,359	0	-100%
Grants					416,474	-11%	41,798	25%	458,272	0	501,168	402,191	458,272	-9%
SUBTOTAL FUND 1020	**(31,358,818)**	**(31,628,095)**	**(30,839,785)**	**-2%**	**19,630,165**	**-2%**	**10,655,573**	**1%**	**30,285,737**	**671,596**	**31,961,543**	**31,148,445**	**30,957,333**	**-3%**
										(Surplus)/Deficit	**$ 602,725**	**$ (479,650)**	**$ 117,549**	
CODE ENFORCEMENT FUND: 1020														
Code Enforcement	(635,080)	(379,448)	(314,950)		724,544	-32%	195,399	-30%	919,943	0	1,342,916	1,091,782	919,943	-31%
LEA Tire Grant	0	(18,338)	0		0		0		0	0	0	7,161	0	
Tire Clean-up	0	0	0		0		0		0	0	0	0	0	
Tire Amnesty Grant	(60,230)	(39,649)	(21,069)		15,630	-1%	5,251	-88%	20,881	0	60,267	38,381	20,881	-65%
TOTAL CODE ENFORCEMENT	**(695,310)**	**(437,435)**	**(336,019)**	**-52%**	**740,175**	**-31%**	**200,650**	**-38%**	**940,825**	**0**	**1,403,183**	**1,137,324**	**940,825**	**-33%**
										(Surplus)/Deficit	**$ 707,873**	**$ 699,889**	**$ 604,806**	
TOTAL FUND 1020	**(32,054,128)**	**(32,065,530)**	**(31,175,804)**		**20,370,340**	**-3%**	**10,856,223**	**0%**	**31,226,562**	**671,596**	**33,364,726**	**32,285,769**	**31,898,158**	**-4%**
										(Surplus)/Deficit	**$ 1,310,598**	**$ 220,239**	**$ 722,354**	
CDBG FUND: 1021														
CDBG-Public Impr	(1,088,749)	(605,931)	(584,966)		0		0		0	584,966	1,088,749	754,302	584,966	-46%
CDBG-Public Services	(118,503)	(119,393)	(130,810)		0		130,810	10%	130,810	0	118,503	119,393	130,810	10%
CDBG-Adm Costs	(150,273)	(159,191)	(143,273)		0		146,150	-3%	146,150	0	150,273	145,050	146,150	-3%
TOTAL FUND 10221	**(1,357,525)**	**(884,515)**	**(859,049)**	**-37%**	**0**		**276,960**	**3%**	**276,960**	**584,966**	**1,357,525**	**1,018,746**	**861,926**	**-37%**
										(Surplus)/Deficit	0	134,231	2,877	
INSURANCE RESERVE FUND: 1090														
Insurance Reserve	**(555,000)**	**(562,734)**	**(610,000)**		0		755,000	36%	755,000	0	555,000	531,440	755,000	36%
TOTAL FUND 10900	**(555,000)**	**(562,734)**	**(610,000)**	**10%**	**0**		**755,000**	**36%**	**755,000**	**0**	**555,000**	**531,440**	**755,000**	**36%**
										(Surplus)/Deficit	0	(31,294)	145,000	
TOTAL OTHER FUNDS	**(1,912,525)**	**(1,447,249)**	**(1,469,049)**	**-23%**	**0**		**1,031,960**	**25%**	**1,972,785**	**584,966**	**1,912,525**	**1,550,186**	**1,616,926**	**-15%**
										(Surplus)/Deficit	0	102,937	147,877	
MEASURE K FUND: 1025														
Measure K Police					1,534,522	-4%	540,656	8%	2,075,178	0	2,090,997	1,435,793	2,075,178	-1%
Measure K Fire					0		0	-100%	0	2,100,000	1,956,010	1,206,010	2,100,000	7%
TOTAL FUND 1025	**(3,645,000)**	**(4,400,000)**	**(4,200,000)**	**15%**	**1,534,522**	**-4%**	**540,656**	**-23%**	**2,075,178**	**2,100,000**	**4,047,007**	**2,641,803**	**4,175,178**	**3%**
											402,007	(1,758,197)	(24,822)	
GRAND TOTAL	**(37,611,653)**	**(37,912,779)**	**(36,844,853)**	**-2%**	**21,904,862**	**-3%**	**12,428,839**	**0%**	**35,274,525**	**3,356,562**	**39,324,258**	**36,477,757**	**37,690,262**	**-4%**
			13.7%							**(Surplus)/Deficit**	**$ 1,712,605**	**$ (1,435,022)**	**$ 845,410**	
										Less Measure K Surplus		**$ 1,758,197**	**$ 24,822**	
										General Fund Deficit, Excluding Measure K		**$ 323,175**	**$ 870,232**	

The Budget that is being reviewed in this Workshop includes savings from freezing ten (10) currently-vacant positions (one of those temporarily), which represents $672,024. Absent the frozen positions, budgets are largely the same from last year to this year. Where we see increases is in Contracted Services, typically necessitated by the vacant positions and the need to contract out to get work accomplished, particularily in Engineering. Those frozen positions described above can be seen in Table I, below.

Table I - Frozen Positions

	{--------Employee Name--------}			Total Salary & Benefits	
	Last	First	Position		
1	Vacant		Police Officer I	93,187	Freeze
2	Vacant		Police Officer II	92,674	Freeze
3	Vacant		Police Officer I	90,004	Freeze
4	Vacant		Public Safety Dispatcher	75,004	Freeze
5	Vacant		Senior Civil Engineer	115,023	Freeze
6	Vacant		Engineering Intern	17,156	Freeze
7	Vacant		PT Code Enforcement Consultant	22,240	Freeze
8	Vacant		PT Code Enforcement Consultant	22,240	Freeze
9	Vacant		Recreation Programs Manager	84,928	Freeze
10	Vacant		Parks Planning Manager	59,569	Freeze until Mid Year
				$ 672,024	

Yes, frozen positions contain police officer positions. The frozen positions are all General Fund positions that were currently vacant with no valuative judgement made as to the overall impact to the service delivery of the identified positions. Measure K remains fully funded and is not represented in the frozen positions. This budget message clearly identifies the deficiency in our expenditures versus revenues. Action is necessary to bring expenditures and revenues into line. We are limited, however, in how we accomplish that! One such measure is to reduce our expenditures. Departments have, for the last five years, refined their Maintenance and Operations such that there are no longer savings to be achieved. The ability to reach the necessary savings to align with our current revenue can only be achieved through the reduction in personnel. The magnitude of such a reduction would significantly reduce our service delivery. Even with these frozen positions, the City is still projecting a General Fund deficit of nearly $900,000. Arguably, to balance the budget, an additional 10 to 15 positions would need to be cut. The other and preferable alternative is to increase revenue. As previously discussed with the Council, a more proactive strategy regarding the annexation and development of key properties is central to the City's long term economic growth, as is the establishment of mechanisms to support the expansion of critical infrastructure. We know that mechanisms beyond our control will continue to increase our expenditures.

In November of 2016, Council approved the City of Madera General Fund Balance Reserve Policy which calls for Budget Stabilization (or Contingency) Reserves of "30% of the General Fund's annual operating budget for the purpose of stabilizing the delivery of City services during periods of operational budget deficits". A copy of the Policy is attached to this report. With a proposed General Fund budget of $38 million, a 30% Reserve represents a minimum $11.40 million. The City of Madera began this fiscal year with a $13.97 million Unassigned Fund Balance. Although Exhibit I reflects a $323,175 estimated deficit for Fiscal Year 2017/2018, we are anticipating that we will have a balanced budget for the fiscal year because additional savings continue to be identified. If that happens, we will maintain the Unassigned Fund Balance level at approximately $13.97 million.

Staff recommends that we create and Council approves a General Fund budget for Fiscal Year 2018/2019 that reflects a deficit that is similar to what is being presented tonight, with the intent to bridge the 2.3% gap during the budget year and maintain the General Fund Reserves – much like we have done for Fiscal Year 2017/2018 and for many years in the past. As far back as Fiscal Year 2001/2002, when the Unreserved/Undesignated Fund Balance was only $1.3 million, the City of Madera approved a General Fund budget with an $829,891 deficit. Fortunately, the City finished that fiscal year with a slight surplus as well. That seems to be the historical trend for the City of Madera. However, the City of Madera is in much better financial condition now than it was in 2001, with a much larger General Fund budget and a projected deficit of under $900,000. As such, we could afford to weather one year of an actual $900,000 deficit, should the historical trend change. During the Budget Workshop, staff and the City Administrator will discuss some options that could help to bridge the 2.3% budget gap and realize a balanced budget by the end of Fiscal Year 2018/2019. At a minimum that discussion should include but not be limited to the following kinds of options:

I. Regardless of other choices, the City will implement a soft hiring freeze on certain positions that are currently vacant, unless directed to do otherwise by Council. As other positions become vacant, they will not be refilled absent approval of the City Administrator. And, approval shall be given only in those cases defined as a priority need. This is not a preferred budget strategy as it reduces service delivery by chance as opposed to a plan. At this time any estimate of savings from positions that are <u>not</u> currently vacant would be speculative.

II. Council may choose to reduce service delivery "by plan" and cut personnel costs through the elimination of selected positions. We should approach with caution the elimination of any currently budgeted positions in public safety. However, a few currently-vacant safety positions are proposed to be held vacant. Until discretionary, non public safety positions can be identified and eliminated to replace the savings currently being generated by positions that have been difficult to fill, staff recommends freezing the currently-vacant positions identified in Table I, above.

III. Council may choose to exercise openers in the current collective bargaining memorandums of understanding to discuss increased employee contributions to CalPERS or healthcare costs. However, the City necessarily defines its financial planning over a multiple year basis, whereas employees understandably worry about tomorrow's take home pay. No estimate of savings is possible in advance of good faith bargaining.

IV. Council may have recommendations for ways to increase revenue through a more proactive strategy regarding the annexation and development of key properties, as mentioned earlier. Clearly, any progress that we can make in this area will be much more beneficial for the City of Madera and its residents than any further reductions in our service delivery plan.

As we attempt to resolve this projected budget deficit for Fiscal Year 2018/2019 and we anticipate large increases in CalPERS retirement costs in the upcoming fiscal years, staff anticipates that some difficult decisions will have to be made. We will have to find ways to enhance revenue streams and/or consider reductions in the workforce to ensure that the City is providing a level of service that is sustainable and fiscally responsible.

The following pages include the General Fund budget detail. The respective departments will be available during the Budget Workshop to answer any questions about their respective budgets that Council may have.

GENERAL FUND BUDGETS BY DEPARTMENT

CITY ADMINISTRATOR'S OFFICE

CITY ADMINISTRATOR'S OFFICE
10201100

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4348	Interfund Charges - Admin. Overhead	(236,212)	(148,909)	(221,611)	(221,611)	(221,611)	(129,268)
	TOTAL REVENUE	**(236,212)**	**(148,909)**	**(221,611)**	**(221,611)**	**(221,611)**	**(129,268)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	142,303	181,162	258,389	255,994	256,751	183,492
5100	Salaries/Overtime	0	0	92	0	117	0
5105	Salaries - Leave Payout	12,638	15,582	7,353	16,461	128,894	15,167
5200	Salaries - Auto & Expense Allowance	5,220	(0)	0	0	63	630
5300	Public Employees Retirement System	23,001	32,293	52,804	47,496	48,739	30,808
5302	Long Term Disability Insurance	247	263	539	544	596	475
5303	Life Insurance Premiums	76	79	126	147	128	135
5304	Worker's Compensation Insurance	10,114	13,585	20,993	22,571	19,254	17,230
5305	Medicare Tax - Employer's Share	2,035	2,421	4,589	3,997	4,985	2,924
5308	Deferred Compensation / Full-time	0	188	3,524	3,173	4,270	2,364
5309	Unemployment Insurance	157	150	340	410	410	357
5310	Section 125 Benefit Allow.	15,420	15,049	28,087	25,917	30,169	25,445
	TOTAL SALARIES AND BENEFITS	**211,212**	**260,771**	**376,835**	**376,708**	**494,376**	**279,027**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	1,301	961	3,966	2,100	1,200	1,200
6411	Advertising, Bids and Legal Notices	0	349	1,500	500	1,000	1,000
6414	Professional Dues	1,600	1,400	1,600	2,200	1,400	1,400
6416	Office Supplies - Expendable	213	6	521	2,100	100	100
6440	Contracted Services	417	565	334	2,500	503	503
6564	Fidelity Bond Premium	3,500	3,500	3,500	3,500	3,500	3,500
6530	Conference, Training, Education	1,666	4,324	911	4,500	1,200	3,500
6900	Interfund Charges - Fac. Maint	6,338	2,924	2,924	9,101	9,101	9,383
6902	Interfund Charges - Central Supply	0	0	106	250	250	250
6918	Interfund Charges - Computer Maint.	7,614	8,913	12,163	12,163	11,603	8,533
6920	Interfund Charges-Computer Replacement	0	1,106	1,106	1,106	1,106	2,810
	TOTAL MAINTENANCE AND OPERATIONS	**22,648**	**24,048**	**28,631**	**40,020**	**30,963**	**32,179**
CAPITAL OUTLAY							
7000	Vehicles and Equipment	0	2,623	4,834	15,000	6,000	1,500
	TOTAL CAPITAL OUTLAY	**0**	**2,623**	**4,834**	**15,000**	**6,000**	**1,500**
	TOTAL EXPENDITURES	**233,860**	**287,441**	**410,300**	**431,728**	**531,338**	**312,706**

CENTRAL ADMINISTRATION
10201110

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4346	Interfund Charges - Reimbursement	(64,083)	(64,083)	0	(64,083)	(64,083)	(64,083)
4348	Interfund Charges - Admin. Overhead	(303,034)	(338,203)	(324,224)	(320,759)	(320,759)	(413,117)
	TOTAL REVENUE	**(367,117)**	**(402,286)**	**(324,224)**	**(384,842)**	**(384,842)**	**(477,200)**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	55,392	62,095	68,209	67,500	60,000	60,000
6402	Telephone and Fax Charges	205	240	216	250	250	250
6414	Professional Dues	17,711	9,449	18,947	18,000	18,000	18,000
6416	Office Supplies - Expendable	1,843	1,862	725	1,500	2,000	2,000
6440	Contracted Services	21,228	72,349	49,546	35,000	35,000	40,000
6442	Audit Fees	43,072	55,405	48,400	50,000	48,400	52,000
6532	Building Supplies, Keys, Repairs	1,791	1,576	1,662	0	-	-
6560	Liability / Property Insurance	166,570	176,723	212,885	254,952	254,952	299,707
6564	Fidelity Bond Premium	0	0	0	5,000	5,000	5,000
6580	OPEB Obligation Expense	0	0	0	0	-	-
6530	Conference, Training, Education	1,582	1,300	68	3,000	4,000	4,000
6704	Intergovernmental Charge/Prop. Tax Admin	126,961	71,416	63,934	79,845	79,845	79,845
6902	Interfund Charges - Central Supply	127	279	77	250	250	250
8200	Operating Transfer to Other Funds	369,003	330,997	609,699	247,083	247,083	247,083
8220	Transfers Out - Insurance Reserve	675,433	1,171,271	99,948	421,658	421,658	388,518
	TOTAL MAINTENANCE AND OPERATIONS	**1,480,918**	**1,954,963**	**1,174,315**	**1,184,038**	**1,176,438**	**1,196,653**
	TOTAL EXPENDITURES	**1,480,918**	**1,954,963**	**1,174,315**	**1,184,038**	**1,176,438**	**1,196,653**

COMMUNITY PROMOTION
10201120

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
MAINTENANCE AND OPERATIONS							
6518	Community / Employee Recognition Items	9,337	9,101	11,800	8,500	8,621	8,500
6561	Miscellaneous	0	1,544	0	0	0	0
6470	**Funding to Outside Agencies**	195,092	160,112	311,269	220,330	220,330	220,330
	TOTAL MAINTENANCE AND OPERATIONS	**204,429**	**170,757**	**323,069**	**228,830**	**228,951**	**228,830**
	TOTAL EXPENDITURES	**204,429**	**170,757**	**323,069**	**228,830**	**228,951**	**228,830**

CITY CLERK'S OFFICE

CITY COUNCIL
10201000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4348	Interfund Charges - Admin. Overhead	(61,890)	(14,439)	(27,275)	(40,335)	(40,335)	(27,592)
4662	Reimbursement-RDA to City	(210)	0	0	0	0	0
	TOTAL REVENUE	**(62,100)**	**(14,439)**	**(27,275)**	**(40,335)**	**(40,335)**	**(27,592)**
SALARIES AND BENEFITS							
5005	Salaries / Part-time	37,143	41,492	39,977	42,000	44,917	42,000
5303	Life Insurance Premiums	300	288	293	355	335	355
5304	Worker's Compensation Insurance	2,946	3,379	3,631	3,703	4,009	3,944
5305	Medicare Tax - Employer's Share	776	911	910	893	957	1,402
5307	Deferred Compensation /Part-time	1,393	1,550	1,587	1,575	1,721	1,575
5309	Unemployment Insurance	1,077	1,025	1,211	1,260	1,260	1,260
5310	Section 125 Benefit Allow.	57,320	45,544	54,194	67,607	66,063	100,431
	TOTAL SALARIES AND BENEFITS	**100,956**	**94,189**	**101,803**	**117,393**	**119,262**	**150,967**
6402	Telephone & Fax Charges	3,346	3,953	3,649	3,840	3,660	3,660
6416	Office Supplies - Expendable	1,400	733	1,996	2,530	1,500	2,500
6418	Postage - Other Mailing Costs	0	0	0	100	20	50
6518	Community/Emp Recognition Items	1,227	603	620	5,000	3,500	2,700
6900	Interfund Charges - Fac. Maint	7,108	3,279	3,279	10,208	10,208	10,524
6902	Interfund Charges - Central Supply	227	379	543	600	260	535
6918	Interfund Charges-Computer Maint.	7,110	0	0	0	0	0
6530	Conference Costs - Council Members	7,236	10	11,768	13,600	2,400	13,600
	TOTAL MAINTENANCE AND OPERATIONS	**27,655**	**8,958**	**21,856**	**35,878**	**21,548**	**33,569**
	TOTAL EXPENDITURES	**128,611**	**103,147**	**123,658**	**153,271**	**140,810**	**184,536**

CITY CLERK'S OFFICE
10201010

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4348	Interfund Charges - Admin. Overhead	(83,200)	(23,493)	(68,281)	(68,281)	(68,281)	(54,842)
4659	Refunds and Reimbursements	(343)	(1,719)	(612)	0	(717)	0
4662	Reimbursement-RDA to City	(861)	0	0	0	0	0
	TOTAL REVENUE	**(84,404)**	**(25,212)**	**(68,893)**	**(68,281)**	**(68,998)**	**(54,842)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	128,581	159,741	172,388	179,819	177,858	179,819
5100	Salaries/Overtime	14	592	1,353	1,300	592	1,300
5105	Salaries - Leave Payout	9,454	14,780	13,260	13,513	13,513	13,513
5200	Salaries - Auto & Expense Allowance	6,900	6,900	6,825	6,000	6,000	6,000
5300	Public Employees Retirement System	25,605	34,249	39,827	37,335	40,690	42,722
5302	Long Term Disability Insurance	432	520	581	580	574	580
5303	Life Insurance Premiums	171	169	175	171	171	171
5304	Worker's Compensation Insurance	10,199	13,740	15,081	15,969	15,203	17,007
5305	Medicare Tax - Employer's Share	2,159	2,546	3,916	2,942	1,673	2,942
5308	Deferred Compensation / Full-time	1,593	1,662	2,151	2,235	2,034	2,235
5309	Unemployment Insurance	546	476	420	420	420	420
5310	Section 125 Benefit Allow.	17,614	30,329	26,790	26,780	25,107	25,140
	TOTAL SALARIES AND BENEFITS	**203,269**	**265,703**	**282,766**	**287,064**	**283,835**	**291,849**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	641	600	962	1,335	1,200	1,335
6411	Advertising - Bids and Legal Notices	2,975	3,343	2,564	4,500	3,000	4,500
6414	Professional Dues	569	589	494	600	510	600
6416	Office Supplies - Expendable	1,866	1,653	1,895	2,500	2,500	2,500
6418	Postage - Other Mailing Costs	202	414	241	450	130	300
6440	Contracted Services	820	5,215	2,362	6,500	3,780	6,500
6530	Conference, Training, Education	1,409	173	617	3,000	500	1,800
6562	Retiree Insurance Premiums	4,401	5,281	5,286	5,580	5,580	5,580
6563	Public Employee Bonding Premium	255	(55)	370	100	100	100
6704	Intergovernmental Charge - Election Cost	893	16,024	73,257	0	0	26,000
6900	Interfund Charges - Fac. Maint	2,873	1,325	1,325	4,125	4,125	4,253
6902	Interfund Charges - Central Supply	49	129	70	300	100	220
6918	Interfund Charges-Computer Maint.	8,047	8,913	12,163	12,163	11,603	10,022
6920	Interfund Charges - Computer Replacement	0	1,106	1,106	1,106	1,106	2,857
7000	Computer Equipment and Peripherals	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**25,000**	**44,710**	**102,712**	**42,259**	**34,234**	**66,567**
	TOTAL EXPENDITURES	**228,269**	**310,413**	**385,478**	**406,839**	**406,839**	**406,839**

CITY ATTORNEY'S OFFICE

CITY ATTORNEY
10201400

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4343	Interfund Charges - Legal fees	(3,378)	(3,764)	(3,303)	(3,590)	(3,590)	(3,590)
4348	Interfund Charges - Admin. Overhead	(59,533)	(22,323)	(27,375)	(27,375)	(27,375)	(27,349)
4659	Refunds and Reimbursements	(3,110)	(3,950)	(7,420)	(1,000)	(3,700)	(1,000)
4661	Reimbursement-Housing Auth to City	0	0	0	(5,000)	(4,300)	(5,000)
4662	Reimbursement-RDA to City	(95,165)	0	0	0	-	-
	TOTAL REVENUE	**(161,186)**	**(30,037)**	**(38,098)**	**(36,965)**	**(38,965)**	**(36,939)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	222,567	275,550	285,303	292,818	281,729	275,990
5105	Salaries - Leave Payout	4,907	1,236	9,042	21,074	21,074	21,074
5200	Salaries - Auto & Expense Allowance	900	900	150	0	0	0
5300	Public Employees Retirement System	44,032	58,930	64,952	59,198	64,563	55,903
5302	Long Term Disability Insurance	614	625	646	646	640	585
5303	Life Insurance Premiums	171	171	175	171	171	171
5304	Worker's Compensation Insurance	17,650	22,620	24,580	25,818	24,456	25,915
5305	Medicare Tax - Employer's Share	3,298	4,102	5,040	4,647	3,500	4,684
5308	Deferred Compensation / Full-time	2,683	2,860	2,982	3,000	2,822	2,293
5309	Unemployment Insurance	546	476	420	420	420	420
5310	Section 125 Benefit Allow.	33,651	29,194	26,892	28,717	21,004	39,919
	TOTAL SALARIES AND BENEFITS	**331,020**	**396,663**	**420,181**	**436,509**	**420,379**	**426,954**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	879	858	1,682	1,100	1,400	1,100
6414	Professional Dues	380	380	420	500	430	500
6415	Publications and Subscriptions	5,464	5,002	5,143	5,200	5,200	5,200
6416	Office Supplies - Expendable	834	668	443	1,000	442	1,000
6440	Contracted Services	1,387	1,604	1,069	1,400	1,415	1,400
6444	Contract Legal Services	152	434	195	3,400	80	3,400
6530	Conference, Training, Education	1,334	1,499	1,767	3,000	1,750	3,000
6562	Retiree Insurance Premiums	8,080	9,993	10,902	8,952	8,952	8,952
6900	Interfund Charges - Fac. Maint	3,910	1,804	1,804	5,616	5,616	5,790
6902	Interfund Charges - Central Supply	0	32	0	100	100	100
6918	Interfund Charges - Computer Maint.	15,157	5,942	8,108	8,108	7,735	10,022
6920	Interfund Charges-Computer Replacement	0	737	737	737	737	2,657
	TOTAL MAINTENANCE AND OPERATIONS	**37,577**	**28,952**	**32,270**	**39,113**	**33,857**	**43,121**
	TOTAL EXPENDITURES	**368,597**	**425,615**	**452,451**	**475,622**	**454,237**	**470,075**

FINANCE

FINANCE
10201200

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4202	Business License Application Fees	(21,191)	(20,281)	(21,661)	(21,000)	(27,140)	(25,000)
4205	State SB-1186 Fees -(Business License)	(102)	(123)	(105)	0	(130)	0
	Rental Business License App. Fees	(425)	(876)	0	(800)	0	0
4208	Late Payment-Other Penalty	(80)	240	(7,093)	(1,000)	(10,000)	(10,000)
4348	Interfund Charges - Admin. Overhead	(233,321)	(561,404)	(575,513)	(566,651)	(566,651)	(449,221)
4353	Interfund Charges - Software	0	0	(70,131)	(94,637)	(51,793)	(41,434)
4551	Fines & Violations	(75)	(2,078)	(75)	(2,000)	(1,000)	(1,000)
4657	Miscellaneous Revenue	(1,803)	(525)	(7,335)	(2,500)	(5,991)	(5,000)
4659	Refunds and Reimbursements	83	0	(1,007)	0	(5,000)	0
4662	Reimbursement-RDA to City	(25,288)	0	0	0	0	0
4682	Collection Recovery-Business License	(12,596)	(629)	(13,727)	(7,000)	(14,000)	(9,000)
	TOTAL REVENUE	**(294,797)**	**(585,676)**	**(696,647)**	**(695,588)**	**(681,705)**	**(540,655)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	285,397	301,774	324,263	344,043	326,715	365,100
5005	Salaries / Part-time	587	0	0	0	0	0
5100	Salaries / Overtime	103	110	1,172	0	141	0
5105	Salaries - Leave Payout	6,562	8,748	5,293	8,205	8,205	9,284
5200	Salaries - Auto and Expense Allowance	1,087	1,050	1,050	1,050	1,050	1,050
5300	Public Employees Retirement System	39,789	40,677	55,323	71,755	81,854	88,582
5302	Long Term Disability Insurance	995	956	1,046	1,124	1,079	1,200
5303	Life Insurance Premiums	285	268	287	292	288	302
5304	Worker's Compensation Insurance	22,762	24,643	27,808	30,334	28,339	34,283
5305	Medicare Tax - Employer's Share	4,378	4,532	5,409	5,319	4,637	5,757
5308	Deferred Compensation / Full-time	8,541	8,261	9,289	9,936	9,068	10,821
5309	Unemployment Insurance	1,524	1,125	1,104	1,008	1,008	1,050
5310	Section 125 Benefit Allow.	94,686	90,444	64,962	64,231	46,664	47,758
	TOTAL SALARIES AND BENEFITS	**466,698**	**482,588**	**497,005**	**537,298**	**509,048**	**565,187**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	3,695	3,512	4,080	3,900	3,900	3,900
6410	Recruiting Expenses	0	40	1,996	1,000	200	200
6414	Professional Dues	970	2,033	595	1,500	1,000	1,000
6416	Office Supplies - Expendable	6,724	7,024	6,735	6,000	2,500	4,000
6417	Software Costs	0	179,676	0	0	0	0
6418	Postage - Other Mailing Costs	3,913	8,820	11,369	11,000	7,000	8,000
6440	Contracted Services	164,244	136,521	159,172	134,000	134,000	134,000
6441	Contracted Services - Parking Citations	2,103	1,876	1,076	2,000	3,200	3,500
6450	Bad Debt Expense	0	0	0	0	1,000	1,000
6530	Conference, Training, Education	6,948	3,031	6,414	4,000	4,000	6,000
6563	Public Employee Bonding Premium	4,477	4,477	4,477	4,500	4,500	4,500
6564	Fidelity Bond Premium	0	0	0	5,000	5,000	5,000
6561	Other Expenses	0	3,132	0	0	0	0
6900	Interfund Charge Fac. Maint.	14,519	6,699	6,699	20,851	20,851	21,497
6902	Interfund Charges - Central Supply	3	76	155	0	400	400
6918	Interfund Charges-Computer Maint.	35,000	29,709	41,377	41,377	38,676	24,054
6920	Interfund Charges- Computer Rplcmt	0	3,685	3,685	3,685	3,685	5,777
	TOTAL MAINTENANCE AND OPERATIONS	**242,597**	**390,310**	**247,829**	**238,813**	**229,912**	**222,828**
DEBT SERVICE							
8000	Interest Expense	0	11,352	19,487	15,099	15,099	10,592
8002	Lease Payment - Principal	0	78,797	160,812	165,199	165,199	169,707
	TOTAL DEBT SERVICE	**0**	**90,149**	**180,298**	**180,298**	**180,298**	**180,299**
CAPITAL OUTLAY							
7000	Vehicles and Equipment	512	284,033	260,217	365,446	200,000	160,000
	TOTAL CAPITAL OUTLAY	**512**	**284,033**	**260,217**	**365,446**	**200,000**	**160,000**
	TOTAL EXPENDITURES	**709,807**	**1,247,080**	**1,185,350**	**1,321,855**	**1,119,258**	**1,128,314**

PURCHASING
10201210

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4348	Interfund Charges - Admin. Overhead	(118,599)	(116,103)	(132,426)	(132,426)	(132,426)	(92,474)
	TOTAL REVENUE	**(118,599)**	**(116,103)**	**(132,426)**	**(132,426)**	**(132,426)**	**(92,474)**
SALARIES AND BENEFITS							
5000	Salaries / Full-Time	91,622	103,314	104,343	97,180	92,519	98,759
5100	Salaries / Overtime	0	60	1,193	0	239	0
5300	Public Employees Retirement System	21,855	26,475	27,100	21,784	23,588	25,219
5302	Long Term Disability Insurance	322	361	378	350	342	356
5303	Life Insurance Premiums	102	102	96	102	81	102
5304	Worker's Compensation Insurance	7,265	8,498	9,044	8,568	8,104	9,273
5305	Medicare Tax - Employer's Share	1,288	1,541	1,574	1,468	1,381	1,492
5308	Deferred Compensation / Full-Time	3,853	4,326	4,432	4,082	3,754	4,148
5309	Unemployment Insurance	546	476	443	420	420	420
5310	Section 125 Benefit Allowance	39,564	36,357	23,860	19,022	27,338	25,140
	TOTAL SALARIES AND BENEFITS	**166,417**	**181,510**	**172,462**	**152,976**	**157,766**	**164,908**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	1,220	1,080	1,107	1,100	1,300	1,100
6411	Advertising - Bids and Legal Notices	323	481	199	300	500	300
6416	Office Supplies - Expendable	847	772	1,129	900	900	500
6418	Postage - Other Mailing Costs	57	156	9	100	100	100
6425	Vehicle Fuel, Supplies & Maintenance	45	78	45	100	250	100
6440	Contracted Services	2,588	2,500	2,825	3,200	3,680	3,200
6532	Supplies	281	0	30	**200**	100	100
6530	Conference, Training, Education	566	455	749	500	800	1,000
6900	Interfund Charges - Fac. Maint	9,424	3,819	3,819	13,534	13,534	13,953
6902	Interfund Charges - Central Supply	370	575	647	850	850	850
6908	Interfund Charges - Vehicle Repairs	1,952	1,971	2,268	2,240	2,241	0
6907	Interfund Charges - Vehicle Replacement	133	133	0	150	150	0
6918	Interfund Charges - Computer Maint.	5,385	5,941	8,108	8,108	7,735	10,022
6920	Interfund Charges-Computer Replacement	0	737	737	737	737	2,657
6924	Interfund Charges - Motor Rental	0	0	0	0	0	812
	TOTAL MAINTENANCE AND OPERATIONS	**23,191**	**18,698**	**21,673**	**32,019**	**32,877**	**34,694**
	TOTAL EXPENDITURES	**189,608**	**200,208**	**194,136**	**184,995**	**190,642**	**199,602**

HUMAN RESOURCES/RISK MANAGEMENT

HUMAN RESOURCES/RISK MANAGEMENT
10201500

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4348	Interfund Charges - Admin. Overhead	(276,656)	(297,435)	(355,359)	(355,359)	(355,359)	(403,792)
4659	Refunds and Reimbursements	0	(71)	0	0	0	0
	TOTAL REVENUE	**(276,656)**	**(297,506)**	**(355,359)**	**(355,359)**	**(355,359)**	**(403,792)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	220,102	285,229	290,861	306,839	298,359	312,475
5105	Salaries - Leave Payout	6,037	10,762	12,698	16,815	0	0
5200	Salaries - Auto and Expense Allowance	0	900	900	900	900	900
5300	Public Employees Retirement System	46,907	63,100	67,964	54,605	66,595	63,785
5302	Long Term Disability Insurance	779	887	930	961	940	981
5303	Life Insurance Premiums	226	251	255	272	273	272
5304	Worker's Compensation Insurance	17,676	23,436	25,109	27,054	25,598	29,341
5305	Medicare Tax - Employer's Share	3,411	4,272	5,619	4,855	3,489	4,696
5308	Deferred Compensation / Full-time	4,718	6,029	6,275	6,674	6,131	6,911
5309	Unemployment Insurance	859	1,185	1,009	840	840	840
5310	Section 125 Benefit Allow.	46,515	63,691	60,091	78,951	61,479	59,804
	TOTAL SALARIES AND BENEFITS	**347,227**	**459,740.22**	**471,713**	**498,766**	**464,604**	**480,005**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	1,382	1,677	1,808	2,200	1,900	1,700
6410	Advertising - Job Announcements	2,425	1,362	3,898	4,000	1,800	2,000
6414	Professional Dues	475	0	0	1,500	1,500	1,500
6416	Office Supplies - Expendable	2,816	3,593	6,166	5,000	3,000	4,000
6417	Software Costs	1,030	0	0	440	440	440
6440	Contracted Services	42,077	15,342	8,340	8,500	11,000	10,000
6460	Pre-Employment Health Screening	3,973	4,307	5,123	5,400	5,400	5,400
	Pre-employment Background Checks	847	4,307	0	0	0	0
6462	Employment Recruitment Costs	147	29	259	600	600	400
6530	Conference, Training, Education	5,880	5,057	4,697	9,800	8,000	8,000
6900	Interfund Charge Fac. Maint.	2,632	1,214	1,214	3,780	3,780	3,897
6902	Interfund Charges - Central Supply	166	241	267	250	250	250
6918	Interfund Charges - Computer Maint.	11,389	11,884	16,217	16,217	15,470	20,045
6920	Interfund Charges-Computer Replacement	0	1,474	1,474	1,474	1,474	4,815
	TOTAL MAINTENANCE AND OPERATIONS	**75,237**	**50,487**	**49,463**	**59,161**	**54,614**	**62,447**
	TOTAL EXPENDITURES	**422,465**	**510,227**	**521,176**	**557,927**	**519,218**	**542,452**

INSURANCE/RISK MANAGEMENT
10901510

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(6,619)	(10,697)	(22,928)	0	0	0
4355	Transfers In	(865,000)	(1,499,999)	(128,000)	(540,000)	(540,000)	(540,000)
4675	Retrospective Adjust Refund	(105,875)	0	(22,734)	(15,000)	(22,734)	(70,000)
4657	Miscellaneous Revenue	0	(33,781)	0	0	0	0
	TOTAL REVENUE	**(977,494)**	**(1,544,477)**	**(173,662)**	**(555,000)**	**(562,734)**	**(610,000)**
MAINTENANCE AND OPERATIONS							
5301	Health Insurance Benefits	(22,488)	69,142	(1,504)	0	0	0
6440	Contracted Services	0	0	218	0	0	0
6444	Contract Legal Services	17,088	58,149	77,656	100,000	50,000	100,000
6567	Retrospective Adjustment	899,520	0	0	450,000	476,440	650,000
6530	Conference, Training, Education	0	1,964	1,091	5,000	5,000	5,000
8200	Transfers Out - Other	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**894,121**	**129,256**	**77,460**	**555,000**	**531,440**	**755,000**
	TOTAL EXPENDITURES	**894,121**	**129,256**	**77,460**	**555,000**	**531,440**	**755,000**

POLICE SERVICES

POLICE SERVICES - AB109
10202010*

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4434	AB109 Grant	0	(92,196)	(62,116)	(62,116)	(61,803)	(61,805)
	TOTAL REVENUE	**0**	**(92,196)**	**(62,116)**	**(62,116)**	**(61,803)**	**(61,805)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	0	32,974	35,822	37,858	37,858	37,851
5100	Salaries / Overtime	0	118	277	0	0	0
5105	Salaries / Leave Payout	0	1,758	0	0	0	0
5110	Salaries / Uniform Pay	0	479	510	589	589	589
5300	Public Employees Retirement System	0	8,552	8,321	4,610	4,610	4,667
5302	Long Term Disability Insurance	0	108	129	136	136	136
5303	Life Insurance Benefits	0	32	35	41	41	41
5304	Worker's Compensation Insurance	0	2,890	3,087	3,338	3,338	3,554
5305	Medicare Tax - Employer's Share	0	514	526	557	557	557
5309	Unemployment Insurance	0	92	117	122	122	122
5310	Section 125 Benefit Allow.	0	10,619	11,867	14,552	14,552	13,708
	TOTAL SALARIES AND BENEFITS	**0**	**58,135**	**60,692**	**61,803**	**61,803**	**61,226**
MAINTENANCE AND OPERATIONS							
6470	Chowchilla P.D. share of A.B.109 funds	0	30,000	30,000	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**30,000**	**30,000**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**0**	**88,135**	**90,692**	**61,803**	**61,803**	**61,226**

POLICE SERVICES - COMMUNITY CORRECTIONS PARTNERSHIP
10202020

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4659	Refunds and Reimbursements	(124,394)	(128,541)	(136,686)	(145,233)	(145,233)	(152,156)
	TOTAL REVENUE	**(124,394)**	**(128,541)**	**(136,686)**	**(145,233)**	**(145,233)**	**(152,156)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	63,977	68,113	75,419.48	86,939	86,939	91,270
5100	Salaries / Overtime	4,287	3,242	7,623.79	0	0	0
5105	Salaries - Leave Payout	3,033	2,850	4,848.04	0	0	0
5110	Salaries / Uniform Pay	1,025	2,009	1,536.42	1,017	1,016	1,017
5300	Public Employees Retirement System	28,777	17,566	19,468.81	22,625	22,625	24,508
5302	Long Term Disability Insurance	213	237	262.16	313	312	329
5303	Life Insurance Premiums	68	71	72.28	71	71	71
5304	Worker's Compensation Insurance	5,594	6,162	7,578.68	7,665	7,665	8,570
5305	Medicare Tax - Employer's Share	1,056	1,104	1,295.13	1,275	1,275	1,338
5309	Unemployment Insurance	273	238	204.06	210	210	210
5310	Section 125 Benefit Allow.	21,106	23,640	24,490.08	25,117	25,117	23,661
	TOTAL SALARIES AND BENEFITS	**129,409**	**125,233**	**142,799**	**145,233**	**145,230**	**150,973**
	TOTAL EXPENDITURES	**129,409**	**125,233**	**142,799**	**145,233**	**145,230**	**150,973**

POLICE SERVICES - SCHOOLS POLICING
10202030

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4219	M.U.S.D. Police Contract Charges	(249,332)	(236,877)	(260,337)	(256,952)	(250,351)	(250,960)
	TOTAL REVENUE	**(249,332)**	**(236,877)**	**(260,337)**	**(256,952)**	**(250,351)**	**(250,960)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	124,525	142,207	147,860	157,680	147,561	152,022
5100	Salaries / Overtime	12,208	16,568	14,383.81	9,104	9,196	9,104
5105	Salaries - Leave Payout	4,655	23,550	6,199.10	0	5,803	0
5110	Salaries / Uniform Pay	1,811	1,979	2,072.83	2,034	1,877	2,034
5300	Public Employees Retirement System	55,722	36,238	38,266.32	41,083	37,851	40,911
5302	Long Term Disability Insurance	377	474	489.91	568	483	547
5303	Life Insurance Premiums	107	120	141.60	141	136	141
5304	Worker's Compensation Insurance	10,924	14,375	14,171.86	14,705	13,727	15,130
5305	Medicare Tax - Employer's Share	2,043	2,513	2,430.14	2,500	2,381	2,418
5309	Unemployment Insurance	546	476	419.99	420	420	420
5310	Section 125 Benefit Allow.	27,915	32,560	27,940.08	28,717	24,829	27,261
	TOTAL SALARIES AND BENEFITS	**240,834**	**271,060**	**254,376**	**256,952**	**244,264**	**249,987**
	TOTAL EXPENDITURES	**240,834**	**271,060**	**254,376**	**256,952**	**244,264**	**249,987**

POLICE SERVICES - HOUSING AUTHORITY
10202040

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4661	Reimbursement - Housing Auth. to City	0	0	(114,885)	(128,675)	(128,675)	(129,511)
	TOTAL REVENUE	**0**	**0**	**(114,885)**	**(128,675)**	**(128,675)**	**(129,511)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	0	0	65,730	74,796	74,796	74,796
5100	Salaries / Overtime	0	0	0	0	0	0
5105	Salaries / Leave Payout	0	0	1,835	0	0	0
5110	Salaries / Uniform Pay	0	0	919	1,017	1,017	1,017
5300	Public Employees Retirement System	0	0	17,060	19,501	19,501	20,133
5302	Long Term Disability Insurance	0	0	219	269	269	269
5303	Life Insurance Benefits	0	0	63	71	71	71
5304	Worker's Compensation Insurance	0	0	5,790	6,595	6,595	7,023
5305	Medicare Tax - Employer's Share	0	0	993	1,099	1,099	1,099
5309	Unemployment Insurance	0	0	210	210	210	210
5310	Section 125 Benefit Allow.	0	0	21,429	25,117	25,117	23,661
	TOTAL SALARIES AND BENEFITS	**0**	**0**	**114,249**	**128,675**	**128,675**	**128,279**
	TOTAL EXPENDITURES	**0**	**0**	**114,249**	**128,675**	**128,675**	**128,279**

POLICE SERVICES - ADMINISTRATION
10202000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4075	Public Safety Taxes - Prop. 172	(130,607)	(136,017)	(114,335)	(140,000)	(120,000)	(120,000)
4203	Police Background /Report request	(1,390)	(1,440)	(1,755)	(1,500)	(3,200)	(1,800)
4207	Police Cost Recov. Fees - DUI Cases	(9,157)	(9,970)	(8,921)	(8,000)	(9,000)	(9,000)
4211	False Alarm Response Fees	(6,325)	(3,150)	(9,300)	(10,000)	(10,000)	(10,000)
4217	County Jail Booking Fees	(10,627)	(10,241)	(5,022)	(6,000)	(6,000)	(6,000)
4235	Police Cite sign off/ Vehicle release	(20,014)	(12,672)	(15,418)	(15,000)	(17,277)	(17,000)
4255	Police Emergency Response Fees	0	0	0	(500)	0	0
4263	Alarm Permit Fees	(28,600)	(29,600)	(36,500)	(25,000)	(25,000)	(25,000)
4264	Marijuana Cultivation Permit	0	0	0	0	(300)	(300)
4355	**Transfer-In**	(130,497)	(130,497)	(130,497)	(130,497)	(130,497)	(145,974)
4434	Grant - Cal Grip	(18,866)	(6,295)	(8,706)	(11,000)	0	0
4440	P.O.S.T. Reimbursement	(11,420)	(1,970)	(1,003)	(5,000)	(2,000)	(2,000)
4504	Police CCP Funding	(124,393)	0	0	0	(247,015)	0
4550	Court Fines / Forfeitures	(314,699)	(213,370)	(174,743)	(175,000)	(175,000)	(175,000)
4552	Parking Ticket Penalties	(64,196)	(46,420)	(60,694)	(56,000)	(72,000)	(72,000)
4553	Vehicle Code Fine Revenue	0	0	0	0	0	0
4657	Miscellaneous Revenue	(33,080)	(28,631)	(26,491)	(26,000)	(26,000)	(26,000)
4658	Towing Fees	(7,780)	(46,526)	(57,690)	(55,000)	(55,000)	(55,000)
4659	Refunds and Reimbursements	(25,734)	(97,964)	(106,386)	(95,000)	(95,000)	(95,000)
4671	Sale of Real and Personal Prop	(3,175)	(9,048)	(4,884)	0	0	0
	TOTAL REVENUE	**(940,560)**	**(783,812)**	**(762,344)**	**(759,497)**	**(993,289)**	**(760,074)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	4,290,846	4,664,578	4,805,502	4,701,111	4,673,577	4,614,222
5005	Salaries / Part-time	0	0	3,671	22,437	11,399	22,437
5100	Salaries / Overtime	278,362	304,408	250,860	234,925	266,586	253,925
5105	Salaries - Leave Payout	345,708	369,243	370,454	429,808	429,808	370,527
5110	Salaries / Uniform Pay	62,727	65,790	66,576	66,044	61,482	61,471
5200	Salaries - Auto and Expense Allowance	900	900	900	900	900	900
5300	Public Employees Retirement System	1,680,945	2,161,779	2,133,565	2,042,845	2,036,278	2,266,233
5302	Long Term Disability Insurance	10,754	14,985	15,904	16,791	15,472	16,336
5303	Life Insurance Premiums	5,686	4,685	4,784	4,988	4,685	4,681
5304	Worker's Compensation Insurance	390,759	439,843	465,873	479,784	446,905	494,063
5305	Medicare Tax - Employer's Share	72,444	77,352	80,644	81,534	74,505	78,641
5307	Deferred Compensation / Part-time	0	0	138	0	430	0
5308	Deferred Compensation / Full-time	32,875	39,559	35,594	36,683	31,532	34,971
5309	Unemployment Insurance	19,648	17,385	16,763	14,756	14,756	13,844
5310	Section 125 Benefit Allow.	1,305,401	1,275,886	1,192,610	1,286,047	1,096,814	1,079,862
	TOTAL SALARIES AND BENEFITS	**8,497,056**	**9,436,392**	**9,443,837**	**9,418,653**	**9,165,129**	**9,312,115**

POLICE SERVICES - ADMINISTRATION (Continued)
10202000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	76,719	19,594	84,480	66,000	84,500	84,500
6402	Telephone and Fax Charges	64,251	71,104	102,924	89,300	89,300	89,300
6414	Professional Dues	1,326	1,409	3,344	5,500	3,500	3,500
6415	Publications and Subscriptions	1,192	3,365	4,025	3,000	3,000	3,985
6416	Office Supplies - Expendable	15,162	15,791	13,872	15,000	15,000	15,000
6418	Postage - Other Mailing Costs	9,088	9,326	10,306	10,000	10,000	10,000
6425	Vehicle Fuel, Supplies & Maintenance	138,873	118,850	105,751	139,760	139,760	127,060
6440	Contracted Services	188,817	181,427	147,333	204,609	204,609	204,000
6460	Pre-employment Background Checks	0	0	42	0	0	0
6462	Employment Recruitment Costs	9,926	19,449	36,280	20,000	20,000	20,000
6518	Other Supplies	18,636	19,045	18,857	17,645	246,660	17,645
6532	Tool Replacement Costs	15	422	3,332	0	0	0
6560	Liability / Property Insurance	31,002	32,892	39,622	47,452	47,452	55,781
6562	Retiree Insurance Premiums	3,993	4,523	5,101	4,500	4,500	4,500
6530	Conference, Training, Education	64,118	79,590	69,085	70,000	70,000	70,000
6552	Investigative Expenses	25,274	21,022	23,114	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	76,827	31,132	31,132	56,542	56,542	58,330
6902	Interfund Charges - Central Supply	747	901	1,031	1,500	1,500	1,500
6908	Interfund Charges - Vehicle Repairs	142,754	154,677	171,480	178,657	178,657	148,768
6907	Interfund Charges - Replace Vehicles	107,733	110,067	0	160,167	160,167	9,167
6918	Interfund Charges-Computer Maint.	190,585	187,167	257,615	257,615	243,660	300,669
6920	Interfund Charges - Computer Replacement	0	66,886	72,886	72,886	72,886	77,906
6924	Interfund Charges - Motor Rental	0	0	0	0	0	2,536
7000	Computer Equip. & peripherials	29,682	33,562	53,942	68,000	68,000	68,000
8000	Interest Expense	0	0	0	0	0	40,038
8002	Lease Payment	130,497	130,497	156,637	130,497	130,497	90,459
	TOTAL MAINTENANCE AND OPERATIONS	**1,327,218**	**1,312,699**	**1,412,192**	**1,653,629**	**1,885,189**	**1,537,644**
	TOTAL EXPENDITURES	**9,824,274**	**10,749,091**	**10,856,029**	**11,072,282**	**11,050,318**	**10,849,760**

POLICE COPS HIRING PROGRAM
10202050

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4456	C.O.P.S.Hiring Program Grant	(20,833)	(197,917)	(125,000)	(94,002)	(93,937)	(187,500)
	TOTAL REVENUE	**(20,833)**	**(197,917)**	**(125,000)**	**(94,002)**	**(93,937)**	**(187,500)**
SALARIES AND BENEFITS							
5000	Salaries - Full-time	79,399	130,275	109,140	61,531	61,531	142,561
5100	Salaries / Overtime	6,630	7,181	10,116	0	2,597	0
5105	Salaries - Leave Payout	7,390	13,238	6,636	0	8,148	0
5110	Salaries / Uniform Pay	1,421	2,607	1,899	1,005	1,005	2,537
5300	Public Employees Retirement System	35,755	34,250	30,423	7,498	7,498	17,466
5302	Long Term Disability Insurance	267	433	391	222	221	513
5303	Life Insurance Premiums	86	132	114	70	69	176
5304	Worker's Compensation Insurance	7,160	12,901	11,524	5,425	5,425	13,386
5305	Medicare Tax - Employer's Share	1,344	2,229	1,907	907	906	2,234
5309	Unemployment Insurance	349	446	307	208	207	524
5310	Section 125 Benefit Allow.	26,890	34,985	28,469	17,076	17,075	8,982
	TOTAL SALARIES AND BENEFITS	**166,691**	**238,676**	**200,925**	**93,941**	**104,682**	**188,380**
	TOTAL EXPENDITURES	**166,691**	**238,676**	**200,925**	**93,941**	**104,682**	**188,380**

POLICE SERVICES - ANIMAL CONTROL
10202060

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4551	Fines and Penalties for Violations	(100)	0	0	0	0	0
4100	Burglar Alarm Permit Fees	0	0	0	0	0	0
4101	Animal License Revenue	(7,742)	(11,913)	(9,855)	(13,000)	(13,000)	(13,000)
4434	Grant	0	0	0	0	0	0
4551	Fines and Penalties for Violations	(2,148)	(1,273)	(218)	(1,500)	(1,000)	(1,000)
4657	Miscellaneous Revenue	(350)	(720)	(850)	(800)	(800)	(800)
4659	Refunds and Reimbursements	(14)	0	0	0	0	0
	TOTAL REVENUE	**(10,354)**	**(13,906)**	**(10,923)**	**(15,300)**	**(14,800)**	**(14,800)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	35,508	65,963	39,394	80,444	71,317	82,258
5100	Salaries / Overtime	0	0	596	3,000	392	3,000
5110	Salaries / Uniform Pay	681	929	540	1,060	907	1,060
5300	Public Employees Retirement System	6,561	13,194	8,439	14,388	13,824	16,769
5302	Long Term Disability Insurance	166	229	138	290	256	296
5303	Life Insurance Premiums	68	91	52	102	76	102
5304	Worker's Compensation Insurance	2,878	5,566	3,437	7,357	6,192	8,006
5305	Medicare Tax - Employer's Share	545	1,024	611	1,274	1,084	1,302
5308	Deferred Compensation / Full-time	1,447	2,660	1,644	3,379	2,874	3,455
5309	Unemployment Insurance	341	476	217	420	420	420
5310	Section 125 Benefit Allow.	21,521	25,671	9,488	34,628	16,247	17,764
	TOTAL SALARIES AND BENEFITS	**69,716**	**115,805**	**64,557**	**146,341**	**113,589**	**134,431**
MAINTENANCE AND OPERATIONS							
6418	Postage / Other Mailing Charges	902	0	0	3,000	3,000	3,000
6425	Vehicle Fuel, Supplies & Maintenance	1,687	2,118	0	1,200	1,200	1,200
6440	Contracted Services	150,107	160,969	179,110	80,000	150,000	150,000
6530	Conference, Training, Education	0	0	0	2,500	2,500	2,500
6902	Transfers to Other Depts.- Central Supply	0	18	59	0	0	0
6908	Interfund Charges - Vehicle Repairs	5,065	5,113	6,685	6,603	6,603	5,992
6907	Interfund Charges - Vehicle Replacement	2,667	3,133	0	4,267	4,267	4,267
	TOTAL MAINTENANCE AND OPERATIONS	**160,427**	**171,352**	**185,853**	**97,570**	**167,570**	**166,959**
	TOTAL EXPENDITURES	**230,143**	**287,156**	**250,410**	**243,911**	**281,159**	**301,390**

POLICE SERVICES - CALGRIP GRANT
10202070

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4492	CalGRIP Grant - O.E.S.	(88,352)	0	0	0	0	0
	TOTAL REVENUE	**(88,352)**	**0**	**0**	**0**	**0**	**0**
SALARIES AND BENEFITS							
5000	Salaries - Full-time	14,789	0	0	0	0	0
5100	Salaries - Overtime	1,510	0	0	0	0	0
5110	Salaries - Uniform Pay	226	0	0	0	0	0
5300	Public Employees Retirement System	7,794	0	0	0	0	0
5302	Long Term Disability Insurance	77	0	0	0	0	0
5303	Life Insurance Premiums	23	0	0	0	0	0
5304	Worker's Compensation Insurance	1,548	0	0	0	0	0
5305	Medicare Tax - Employer's Share	298	0	0	0	0	0
5309	Unemployment Insurance	69	0	0	0	0	0
5310	Section 125 Benefit Allow.	1,859	0	0	0	0	0
	TOTAL SALARIES AND BENEFITS	**28,193**	**0**	**0**	**0**	**0**	**0**
MAINTENANCE AND OPERATIONS							
6470	Funding to Outside Agencies - Big Bros/Sisters	9,154	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**9,154**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**37,347**	**0**	**0**	**0**	**0**	**0**

POLICE SERVICES - MEASURE K
10252000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4085	Measure K Sales Tax - PD	0	0	0	(1,895,000)	(2,200,000)	(2,100,000)
	TOTAL REVENUE	**0**	**0**	**0**	**(1,895,000)**	**(2,200,000)**	**(2,100,000)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	0	0	27,742	878,587	497,544	876,801
5100	Salaries / Overtime	0	0	861	35,075	11,174	35,075
5105	Salaries - Leave Payout	0	0	219	0	42,963	0
5110	Salaries / Uniform Pay	0	0	384	13,556	5,866	12,273
5300	Public Employees Retirement System	0	0	5,134	265,154	273,332	300,640
5302	Long Term Disability Insurance	0	0	51	3,163	1,738	3,156
5303	Life Insurance Premiums	0	0	17	1,039	524	968
5304	Worker's Compensation Insurance	0	0	2,470	80,875	47,601	85,963
5305	Medicare Tax - Employer's Share	0	0	437	13,577	8,197	13,643
5308	Deferred Compensation / Full-time	0	0	1,192	5,508	9,349	5,914
5309	Unemployment Insurance	0	0	691	3,150	3,150	2,940
5310	Section 125 Benefit Allow.	0	0	0	292,814	139,190	197,149
	TOTAL SALARIES AND BENEFITS	**0**	**0**	**39,197**	**1,592,497**	**1,040,628**	**1,534,522**
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
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	138,500	85,688	2,660
6418	Postage - Other Mailing Costs	0	0	0	0	0	0
6425	Vehicle Fuel, Supplies & Maintenance	0	0	0	360,000	280,925	25,088
6440	Contracted Services	0	0	3,344	0	0	0
6460	Pre-employment Background Checks	0	0	0	0	0	0
6462	Employment Recruitment Costs	0	0	0	0	0	0
6518	Other Supplies	0	0	0	0	0	0
6532	Building Supplies, Keys, Repairs	0	0	0	0	0	0
6532	Tool Replacement Costs	0	0	0	0	0	150,000
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	28,552	12,404
6552	Investigative Expenses	0	0	0	0	0	0
6704	Intergovernmental Charge - Booking Fee	0	0	0	0	0	0
6900	Interfund Charges - Fac. Maint	0	0	0	0	0	0
6902	Interfund Charges - Central Supply	0	0	0	0	0	0
6908	Interfund Charges - Vehicle Repairs	0	0	0	0	0	39,052
6907	Interfund Charges - Replace Vehicles	0	0	0	0	0	42,300
6918	Interfund Charges-Computer Maint.	0	0	0	0	0	0
6920	Interfund Charges - Computer Replacement	0	0	0	0	0	2,450
7000	Vehicles and Equipment	0	0	0	0	0	0
7030	Facilities and Improvements	0	0	0	0	0	266,702
8002	Lease Payment	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**3,344**	**498,500**	**395,165**	**540,656**
	TOTAL EXPENDITURES	**0**	**0**	**42,541**	**2,090,997**	**1,435,793**	**2,075,178**

FIRE SERVICES

FIRE SERVICES - ADMINISTRATION
10202500

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4212	Fire Special Services Fee	(25)	(3,951)	(38,182)	(20,000)	(43,000)	(20,000)
4247	Fire Department Weed Abatement Fee	(2,307)	0	(1,757)	0	(2,136)	0
4346	Interfund Charges - Reimbursements	(49,000)	(49,000)	(57,820)	(57,820)	(57,820)	(57,820)
4355	Transfer In	0	0	0	0	0	0
4659	Refunds and Reimbursements	0	0	0	0	(25,991)	0
	TOTAL REVENUE	**(51,332)**	**(52,951)**	**(97,759)**	**(77,820)**	**(128,947)**	**(77,820)**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	21,875	21,573	22,579	21,000	21,000	21,000
6402	Telephone and Fax Charges	4,188	3,749	6,030	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	697	1,077	460	1,100	1,100	1,500
6416	Office Supplies - Expendable	604	2,246	1,722	2,500	2,500	2,500
6425	Vehicle Fuel, Supplies & Maintenance	83,329	79,431	63,738	52,572	52,572	80,000
6440	Contracted Services	7,091	8,914	13,552	10,000	10,000	10,000
6440	Cal Fire Annual Contract	2,826,896	2,907,308	2,938,534	3,000,000	3,174,048	3,452,309
6532	Building Supplies, Keys, Repairs	12,006	13,923	27,693	35,000	35,000	35,000
	Tool Replacement Costs	36,106	22,751	0	0	0	0
6560	Liability / Property Insurance	11,035	11,707	14,103	16,890	16,890	19,854
6562	Retiree Insurance Premiums	4,401	5,281	6,296	0	3,735	5,580
6530	Conference, Training, Education	2,454	3,901	6,530	5,000	6,944	5,000
6900	Interfund Charge Fac. Maint.	61,016	24,725	24,725	40,374	40,374	41,665
6902	Interfund Charges - Central Supply	2,499	1,844	1,922	2,400	2,400	2,400
6907	Interfund Chrg/Vehicle Replcmt	0	0	0	8,067	8,067	8,067
6918	Interfund Charges-Computer Maint.	538	11,884	15,470	15,470	15,470	20,045
6920	Interfund Charges - Computer Replacement	0	3,417	3,417	3,417	3,417	4,315
	TOTAL MAINTENANCE AND OPERATIONS	**3,074,735**	**3,123,731**	**3,146,770**	**3,225,439**	**3,405,167**	**3,720,885**
DEBT SERVICE							
8000	Interest Expense	0	0	16,334	12,657	12,657	8,879
8002	Lease Payment - Principal	0	75,566	134,798	138,476	138,476	142,254
	TOTAL DEBT SERVICE	**0**	**75,566**	**151,133**	**151,133**	**151,133**	**151,133**
CAPITAL OUTLAY							
7000	Vehicles and Equipment	0	231,988	454,312	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**231,988**	**454,312**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**3,074,735**	**3,431,285**	**3,752,214**	**3,376,572**	**3,556,299**	**3,872,018**

FIRE SERVICES - MEASURE K
10252500

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4085	Measure K Sales Tax - Fire	0	0	0	(1,750,000)	(2,200,000)	(2,100,000)
	TOTAL REVENUE	**0**	**0**	**0**	**(1,750,000)**	**(2,200,000)**	**(2,100,000)**
MAINTENANCE AND OPERATIONS							
6425	Vehicle Fuel, Supplies & Maintenance	0	0	0	17,428	17,428	0
6440	Contracted Services	0	0	3,344	188,582	188,582	0
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**3,344**	**206,010**	**206,010**	**0**
CAPITAL OUTLAY							
7000	Vehicles and Equipment	0	0	0	0	0	0
7030	Facilities and Improvements	0	0	0	1,750,000	1,000,000	2,100,000
7050	Construction/Infrastructure	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**1,750,000**	**1,000,000**	**2,100,000**
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**	**3,344**	**1,956,010**	**1,206,010**	**2,100,000**

COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT- PLANNING
10204100

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4231	Sale of Maps and Publications	(460)	0	(343)	(500)	0	(500)
4249	Zoning / Land Use / Annexation Fees	(163,442)	(138,940)	(149,245)	(244,500)	(260,000)	(249,500)
4344	Interfund Charges - Project Mgt.	(2,649)	(4,116)	(1,690)	(17,500)	(7,091)	(15,000)
4346	Interfund Charges - Reimbursements	0	0	0	0	0	0
4434	Grant	0	0	0	0	0	0
4355	Transfer in from Fund 452	(25,000)	0	0	0	0	0
4657	Miscellaneous Revenue	0	0	(12,500)	(15,000)	(15,000)	(10,000)
	TOTAL REVENUE	**(191,551)**	**(143,055)**	**(163,777)**	**(277,500)**	**(282,091)**	**(275,000)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	185,984	215,300	246,039	281,970	287,395	299,405
5005	Salaries/Part-time	0	13,464	0	0	0	0
5100	Salaries / Overtime	1,143	1,586	1,460	1,500	1,143	1,500
5105	Salaries - Leave Payout	7,660	15,963	13,285	13,600	13,600	13,600
5200	Salaries - Auto & Expense Allowance	5,828	5,828	5,828	5,829	5,828	5,829
5300	Public Employees Retirement System	36,197	45,163	54,993	54,866	61,924	66,379
5302	Long Term Disability Insurance	714	737	835	950	1,006	1,013
5303	Life Insurance Premiums	238	224	227	279	249	289
5304	Worker's Compensation Insurance	15,001	19,311	21,658	24,994	25,111	28,255
5305	Medicare Tax - Employer's Share	3,075	3,671	5,261	4,478	3,523	4,741
5307	Deferred Compensation / Part-time	0	512	0	0	0	0
5308	Deferred Compensation / Full-time	2,724	3,325	4,672	5,902	5,995	6,635
5309	Unemployment Insurance	855	923	867	843	843	885
5310	Section 125 Benefit Allow.	65,956	66,888	62,756	70,942	70,682	68,466
	TOTAL SALARIES AND BENEFITS	**325,374**	**392,896**	**417,881**	**466,153**	**477,299**	**496,996**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	1,601	1,499	1,574	1,500	1,500	1,500
6405	Copier lease & paper charges	2,405	2,493	2,752	3,500	3,500	3,500
6411	Advertising - Bids and Legal Notices	1,318	3,210	3,541	4,000	3,000	4,000
6414	Professional Dues	0	0	115	0	0	0
6415	Publications and Subscriptions	592	115	364	500	500	500
6416	Office Supplies - Expendable	4,500	3,059	2,660	3,000	4,500	4,500
6418	Postage / Other Mailing Charges	1,610	2,675	1,547	2,500	2,500	2,500
6425	Vehicle Fuel, Supplies & Maintenance	68	58	48	0	100	100
6440	Contracted Services	58,581	16,585	146	500	0	0
6447	Capital/Master/Other Plan Updates	45,439	2,260	0	0	0	0
6451	Bank Service Charges	0	0	240	0	0	0
6530	Conference, Training, Education	3,498	6,148	9,222	13,500	8,800	15,000
6900	Interfund Charges - Fac. Maint	7,687	3,115	3,115	11,039	11,039	11,381
6902	Interfund Charges - Central Supply	75	243	229	500	500	500
6908	Interfund Charges - Vehicle Repairs	1,952	1,971	2,268	0	0	0
6907	Interfund Charges - Vehicle Replacement	1,400	1,400	0	0	0	0
6918	Interfund Charges - Computer Maint.	18,499	17,825	24,327	24,327	23,206	25,772
6920	Interfund Charges-Computer Replacement	0	2,211	2,211	2,211	2,211	5,619
	TOTAL MAINTENANCE AND OPERATIONS	**149,225**	**64,868**	**54,358**	**67,077**	**61,356**	**74,872**
	TOTAL EXPENDITURES	**474,600**	**457,764**	**472,239**	**533,230**	**538,655**	**571,868**

COMMUNITY DEVELOPMENT - BUILDING INSPECTION
10204200

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4103	Energy Regulation Fees	(15,325)	(14,525)	(15,100)	(13,600)	(16,000)	(14,000)
4104	Permits - Fire	(18,860)	(35,108)	(36,056)	(35,000)	(35,000)	(37,000)
4105	Permits - Building	(397,920)	(397,897)	(420,841)	(447,000)	(600,000)	(570,000)
4106	Permits - Electrical	(83,479)	(147,240)	(146,608)	(140,000)	(132,500)	(130,000)
	Permits - Firework Stands	(2,800)	(2,300)	0	0	0	0
4108	Permits - Mechanical	(13,829)	(19,653)	(19,936)	(10,000)	(19,000)	(15,000)
4109	Permits - Plumbing	(9,474)	(5,520)	(6,372)	(6,250)	(6,250)	(6,500)
4119	S.M.I.P. - City Share	(293)	(383)	(475)	(300)	(400)	(420)
4120	SB-1473- City Share	(212)	(297)	(323)	(220)	(300)	(300)
4121	SB-1186 - City Share	(1,672)	(1,706)	(1,727)	(2,000)	(1,800)	(2,000)
4208	Late Payment /Other Penalty	(67,961)	(36,545)	(42,563)	(25,000)	(44,000)	(40,000)
4222	Overtime Fees	(120,728)	(105,181)	(128,650)	(95,000)	(115,000)	(115,000)
4225	Building Dept. Plan Archival Fees	(4,220)	(6,627)	(15,598)	(5,450)	(14,000)	(12,500)
4226	Plan Check Fees	(74,043)	(165,925)	(160,206)	(157,000)	(153,000)	(140,000)
4100	Bldg. Div. Permit Prep. Fee	(53,660)	(2,300)	(52,067)	(57,700)	(57,700)	(60,000)
4335	Interfund Charge - 43600 NSP	0	0	0	(1,000)	0	0
4355	Transfer-In from Fund 43600 NSP3 Grant	(17,959)	0	0	0	0	0
4657	Miscellaneous Revenue - Building	(1,069)	(697)	(1,525)	(1,000)	(1,000)	(1,350)
4659	Refund and Reimbursements	(860)	(222)	0	0	0	0
4671	Sale of Property	0	(2,075)	0	0	(7,800)	0
	TOTAL REVENUE	**(884,363)**	**(944,201)**	**(1,048,045)**	**(996,520)**	**(1,203,750)**	**(1,144,070)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	262,001	303,326	346,837	370,242	360,489	374,393
5005	Salaries / Part-time	0	1,578	0	0	0	0
5100	Salaries / Overtime	632	1,598	174	2,500	238	2,500
5105	Salaries - Leave Payout	8,805	11,505	13,166	13,478	13,478	26,644
5110	Salaries / Uniform Pay	500	500	500	500	500	520
5200	Salaries - Auto & Expense Allowance	729	729	729	729	729	729
5300	Public Employees Retirement System	56,703	69,919	85,824	84,520	97,322	96,408
5302	Long Term Disability Insurance	935	1,019	1,209	1,291	1,261	1,306
5303	Life Insurance Premiums	290	291	328	340	340	344
5304	Worker's Compensation Insurance	20,985	25,151	29,802	32,909	30,845	35,439
5305	Medicare Tax - Employer's Share	4,104	4,972	6,205	5,863	4,450	6,246
5308	Deferred Compensation / Full-time	6,494	7,024	8,962	9,663	9,037	9,837
5309	Unemployment Insurance	1,128	983	1,077	1,080	1,080	1,097
5310	Section 125 Benefit Allow.	56,101	54,630	54,742	56,774	53,526	59,402
	TOTAL SALARIES AND BENEFITS	**419,406**	**483,223**	**549,552**	**579,888**	**573,296**	**614,863**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	3,344	3,105	3,317	4,000	4,000	4,000
6414	Professional Dues	340	245	525	500	500	800
6415	Publications and Subscriptions	1,160	135	5,007	2,000	2,000	5,500
6416	Office Supplies - Expendable	3,061	2,038	4,476	3,300	4,500	4,500
6418	Postage / Other Mailing Costs	187	145	415	500	500	800
6425	Vehicle Fuel, Supplies & Maintenance	3,147	3,112	2,009	4,000	4,000	4,000
6440	Contracted Services	177,911	197,492	188,095	185,000	200,000	230,000
6451	Bank Service Charges	8,330	10,526	7,799	8,500	8,500	8,500
6562	Retiree Insurance Premiums	8,080	9,993	10,020	10,000	10,000	10,000
6530	Conference, Training, Education	3,824	5,750	4,459	6,000	6,000	9,000
6900	Interfund Charges - Fac. Maint	6,921	2,805	2,803	9,939	9,939	10,247
6902	Intefund Charges - Central Supply	341	274	193	450	450	450
6908	Interfund Charges - Vehicle Repairs	7,597	7,669	11,095	8,053	8,053	7,307
6907	Interfund Charges - Vehicle Replacements	4,160	4,860	0	3,617	3,617	3,617
6918	Interfund Charges - Computer Maint.	16,837	17,825	24,327	24,327	23,206	30,783
6920	Interfund Charges-Computer Replacement	0	2,211	2,211	2,211	2,211	7,697
	TOTAL MAINTENANCE AND OPERATIONS	**245,238**	**268,186**	**266,750**	**272,397**	**287,476**	**337,201**
	TOTAL EXPENDITURES	**664,644**	**751,409**	**816,303**	**852,285**	**860,772**	**952,064**

COMMUNITY DEVELOPMENT- ENGINEERING
10204300

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4104	Permits - Encroachment	(58,975)	(24,784)	(59,634)	(67,500)	(61,000)	(55,000)
4216	Inspection / Plan Check Fees	(19,945)	(25,020)	(34,985)	(35,500)	(70,000)	(33,000)
4100	Engr. Permit Preparation Fee	(17,544)	(20,285)	(24,079)	(28,500)	(9,500)	(22,000)
4344	Interfund Charges - Project Mgt.	(721,285)	(757,865)	(829,308)	(780,000)	(700,000)	(867,000)
4355	**Transfer-in**	**0**	**0**	**(566,000)**	**(546,000)**	**(591,000)**	**(615,000)**
	Transfer in from Fund 41300 Gas Tax	(39,140)	(41,000)	0	0	0	0
	Transfer in from Fund 42000 LTF	(412,000)	(412,000)	0	0	0	0
	Transfer in from Fund 45261	(25,000)	(25,000)	0	0	0	0
4657	Miscellaneous Revenue - Engineering	(34,263)	(10,076)	(31,190)	(17,000)	(8,500)	(20,000)
4659	Refunds and Reimbursements	(297)	(175)	0	0	0	0
4347	Interfund Charges - L A Zone Fees	(41,777)	(46,528)	(40,833)	(44,388)	(44,388)	(44,388)
	Transfer-in Drainage Sys Op Dept 308	(45,000)	(41,000)	0	(45,000)	0	0
	TOTAL REVENUE	**(1,415,225)**	**(1,403,732)**	**(1,586,029)**	**(1,563,888)**	**(1,484,388)**	**(1,656,388)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	638,915	709,684	704,611	730,675	676,548	793,816
5005	Salaries / Part-time	125,386	111,403	146,437	172,291	136,815	197,878
5100	Salaries / Overtime	1,284	6,556	4,308	1,000	1,200	1,000
5105	Salaries - Leave Payout	13,038	28,854	17,475	16,680	55,566	14,944
5110	Salaries / Uniform Pay	750	750	750	750	750	925
5200	Salaries - Auto & Expense Allowance	5,829	5,829	5,829	5,829	5,829	5,829
5300	Public Employees Retirement System	170,281	191,655	208,287	222,755	214,834	246,780
5302	Long Term Disability Insurance	2,212	2,268	2,432	2,498	2,329	2,725
5303	Life Insurance Premiums	502	515	527	543	496	645
5304	Worker's Compensation Insurance	60,725	69,238	73,629	79,769	71,814	93,284
5305	Medicare Tax - Employer's Share	11,572	12,627	14,385	13,872	11,643	15,241
5307	Deferred Compensation / Part-time	1,005	1,744	1,719	1,844	958	2,804
5308	Deferred Compensation / Full-time	21,028	21,570	23,101	24,030	20,735	26,682
5309	Unemployment Insurance	3,312	3,422	2,547	2,760	2,760	3,180
5310	Section 125 Benefit Allow.	156,785	151,885	144,264	145,520	130,178	179,138
	TOTAL SALARIES AND BENEFITS	**1,212,624**	**1,317,999**	**1,350,300**	**1,420,816**	**1,332,456**	**1,584,870**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	4,878	4,614	5,121	5,000	4,000	5,000
6411	Advertising - Bids and Legal Notices	0	211	74	200	300	300
6415	Publications and Subscriptions	685	1,234	713	1,000	1,000	1,300
6416	Office Supplies - Expendable	6,571	4,276	5,458	5,000	5,000	5,000
6417	Software Costs	1,402	1,745	0	2,000	2,500	2,300
6425	Vehicle Fuel, Supplies & Maintenance	2,186	2,506	4,839	4,500	4,750	5,500
6440	Contracted Services	13,843	19,897	32,698	70,300	165,000	165,819
6530	Conference, Training, Education	801	657	1,428	6,500	3,000	4,000
6804	Infrastructure Study	0	0	0	0	0	11,734
6900	Interfund Charges - Fac. Maint	12,827	5,918	5,918	18,420	18,420	18,991
6902	Interfund Charges - Central Supply	606	420	2,261	1,500	1,500	800
6908	Interfund Charges - Vehicle Repairs	9,549	9,640	11,095	10,959	10,959	9,945
6907	Interfund Charges - Vehicle Replacements	3,053	3,287	0	4,993	4,993	4,993
6918	Interfund Charges - Computer Maint.	59,212	44,564	60,815	60,815	58,014	70,872
6920	Interfund Charges-Computer Replacement	0	5,528	5,528	5,528	5,528	16,177
	TOTAL MAINTENANCE AND OPERATIONS	**115,613**	**104,498**	**135,949**	**196,715**	**284,964**	**322,731**
	TOTAL EXPENDITURES	**1,328,237**	**1,422,497**	**1,486,249**	**1,617,532**	**1,617,420**	**1,907,601**

PUBLIC WORKS DEPARTMENT

PUBLIC WORKS - STREETS
10203010

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4341	ICR/ Reimbursements	0	0	(5,323)	0	0	0
4346	ICR/ Cost Distribution	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
4355	Transfer-In	(250,000)	(250,000)	(1,675,118)	(398,500)	(2,509,824)	(1,929,655)
4659	Refunds and Reimbursements	(8,460)	(10,366)	(10,836)	0	(8,937)	0
4671	Sale of Real and Personal Property	0	(1,685)	(21,000)	0	(15,352)	0
	TOTAL REVENUE	**(1,720,193)**	**(2,256,964)**	**(1,832,277)**	**(3,091,059)**	**(2,654,113)**	**(2,049,655)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	452,687	456,320	520,637	530,750	534,410	504,646
5005	Salaries / Part-time	1,346	1,852	0	2,399	0	0
5100	Salaries / Overtime	14,301	17,084	16,733	16,000	12,005	16,000
5105	Salaries - Leave Payout	1,045	1,179	3,572	3,478	25,000	212
5110	Salaries / Uniform Pay	2,485	3,513	3,198	2,673	2,848	2,560
5200	Salaries - Auto and Expense Allowance	510	510	510	510	510	0
5300	Public Employees Retirement System	97,058	95,939	112,192	129,630	133,454	130,831
5302	Long Term Disability Insurance	1,629	1,607	1,853	1,899	1,891	1,815
5303	Life Insurance Premiums	617	545	577	598	597	588
5304	Worker's Compensation Insurance	37,259	39,304	46,347	48,654	47,042	49,129
5305	Medicare Tax - Employer's Share	7,248	7,175	8,356	8,524	8,461	8,018
5307	Deferred Compensation / Part-time	51	70	0	90	0	0
5308	Deferred Compensation / Full-time	18,383	18,471	21,499	21,700	21,046	20,724
5309	Unemployment Insurance	3,381	3,019	2,750	2,518	2,518	2,405
5310	Section 125 Benefit Allow.	189,222	170,607	173,492	190,173	200,696	174,715
	TOTAL SALARIES AND BENEFITS	**827,222**	**817,196**	**911,715**	**959,596**	**990,478**	**911,644**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	2,493	2,153	2,164	2,500	1,798	3,000
6416	Office Supplies - Expendable	2,315	965	2,133	2,000	1,255	2,000
6425	Vehicle Fuel, Supplies & Maintenance	27,702	17,929	23,187	35,000	28,695	35,000
6440	Contracted Services	298,671	299,891	312,566	338,125	323,309	305,000
6532	**Other Maintenance Supplies**	41,854	41,803	324,482	679,308	240,406	340,000
6533	Street Signs	11,809	10,142	13,350	20,000	9,229	15,000
6560	Liability / Property Insurance	3,153	3,345	4,029	4,826	4,825	5,673
6530	Conference, Training, Education	6,051	3,839	1,839	7,000	7,000	7,000
6900	Interfund Charges - Fac. Maint	9,210	3,732	3,732	13,227	13,227	13,637
6902	Interfund Charges - Central Supply	8,270	10,011	9,184	8,000	8,091	8,000
6908	Interfund Charges - Vehicle Repairs	99,726	104,760	120,565	124,816	124,816	113,889
6907	Interfund Charges - Vehicle Replacement	94,597	96,963	82,296	97,913	97,913	97,913
6918	Interfund Charges - Computer Maint.	43,353	20,796	28,450	28,450	27,073	28,564
6920	Interfund Charges-Computer Replacement	0	4,150	4,150	4,150	4,150	6,248
	TOTAL MAINTENANCE AND OPERATIONS	**912,377**	**1,456,473**	**932,126**	**1,365,315**	**891,787**	**980,924**
CAPITAL OUTLAY							
7000	Vehicles and Equipment	0	0	0	65,000	89,544	0
7050	Construction/Infrastructure	0	0	0	682,304	682,304	158,664
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**747,304**	**771,848**	**158,664**
	TOTAL EXPENDITURES	**1,739,599**	**2,273,668**	**1,843,841**	**3,072,216**	**2,654,113**	**2,051,231**

GRAFFITI ABATEMENT
10203020

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4341	Interfund Charges Revenue - Re	0	0	(2,529)	0	0	0
4334	Interfund Charges - CDBG	(155,133)	(109,375)	0	0	0	0
4346	Interfund charges - Cost Distribution	(20,000)	(50,000)	(60,000)	(60,000)	(60,000)	(60,000)
4355	Transfer-in From Fund 10200	0	(35,000)	(84,000)	(84,000)	(84,000)	(84,000)
	Transfer-In Solid Waste Dept 507	(10,000)	(35,000)	0	0	0	0
	Transfer-in From Fund 41300 Gas Tax	(35,000)	(37,636)	0	0	0	0
4659	Refunds and Reimbursements	0	0	(218)	0	0	0
	TOTAL REVENUE	**(220,133)**	**(267,011)**	**(146,747)**	**(144,000)**	**(144,000)**	**(144,000)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	45,844	62,845	90,160	111,139	102,162	68,502
5005	Salaries / Part-time	33,908	15,604	14,969	0	0	0
5100	Salaries / Overtime	9	3,334	7,149	5,000	301	4,000
5105	Salaries - Leave Payout	153	0	0	0	0	0
5110	Salaries / Uniform Pay	500	500	700	700	450	375
5300	Public Employees Retirement System	10,408	15,012	24,690	23,814	20,004	21,131
5302	Long Term Disability Insurance	184	216	329	400	375	247
5303	Life Insurance Premiums	79	87	121	142	134	76
5304	Worker's Compensation Insurance	6,375	6,932	9,681	10,302	8,782	6,843
5305	Medicare Tax - Employer's Share	1,235	1,237	1,738	1,762	1,449	1,098
5307	Deferred Compensation / Part-time	1,272	486	0	0	0	0
5308	Deferred Compensation / Full-time	1,863	2,607	3,857	4,668	4,103	2,877
5309	Unemployment Insurance	1,352	1,163	751	588	588	315
5310	Section 125 Benefit Allow.	33,734	42,129	36,878	48,811	46,835	35,492
	TOTAL SALARIES AND BENEFITS	**136,916**	**152,154**	**191,023**	**207,325**	**185,183**	**140,956**
MAINTENANCE AND OPERATIONS							
6425	Vehicle Fuel, Supplies & Maintenance	11,176	9,596	9,584	15,000	10,000	12,000
6440	Contracted Services	1,556	797	1,464	0	555	0
6532	Other Maintenance Supplies	6,517	9,279	8,948	20,000	12,378	16,000
6532	Paint Supplies	7,643	0	0	0	0	0
6902	Interfund Charges - Central Supply	1,083	809	620	1,500	1,468	1,500
6908	Interfund Charges - Vehicle Repairs	35,133	38,447	44,247	31,955	31,954	28,996
6907	Interfund Charges - Vehicle Replacement	18,500	17,567	0	14,479	14,479	14,479
	TOTAL MAINTENANCE AND OPERATIONS	**81,608**	**76,495**	**64,863**	**82,934**	**70,834**	**72,975**
	TOTAL EXPENDITURES	**218,524**	**228,649**	**255,887**	**290,259**	**256,017**	**213,931**

PARKS AND COMMUNITY SERVICES

PARKS & COMMUNITY SERVICES - LANDSCAPE MAINTENANCE DISTRICTS

10206110

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4347	Interfund Charges - LA Zone Feed	0	(217,447)	(217,664)	(233,063)	(258,921)	(264,494)
	TOTAL REVENUE	**0**	**(217,447)**	**(217,664)**	**(233,063)**	**(258,921)**	**(264,494)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	0	84,528	82,390	82,443	83,756	86,557
5005	Salaries / Part-time	0	89,784	74,002	101,790	75,000	104,017
5100	Salaries / Overtime	0	512	1,761	0	725	1,575
5110	Salaries / Uniform Pay	0	291	500	500	500	500
5300	Public Employees Retirement System	0	18,353	19,204	14,554	15,680	17,532
5302	Long Term Disability Insurance	0	269	274	297	286	312
5303	Life Insurance Premiums	0	95	104	102	102	102
5304	Worker's Compensation Insurance	0	13,402	13,595	16,288	12,053	18,090
5305	Medicare Tax - Employer's Share	0	3,384	2,387	2,784	2,080	2,903
5307	Deferred Compensation / Part-time	0	3,147	2,533	3,817	2,256	3,901
5308	Deferred Compensation / Full-time	0	3,678	3,274	3,463	3,266	3,635
5309	Unemployment Insurance	0	3,588	1,873	2,100	2,100	2,100
5310	Section 125 Benefit Allow.	0	39,358	41,792	42,386	39,738	39,919
	TOTAL SALARIES AND BENEFITS	**0**	**260,389**	**243,689**	**270,524**	**237,542**	**281,142**
MAINTENANCE AND OPERATIONS							
6425	Vehicle Fuel, Supplies & Maintenance	0	0	1,936	8,200	6,600	6,500
6907	Interfund Charges - Vehicle Replacement	0	0	0	0	6,696	6,000
6908	Interfund Charges - Vehicle Maintenance	0	0	0	0	13,824	12,542
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**1,936**	**8,200**	**27,120**	**25,042**
	TOTAL EXPENDITURES	**0**	**260,389**	**245,625**	**278,724**	**264,662**	**306,184**

PARKS & COMMUNITY SERVICES - PARKS

10206100

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4170	Rents and Leases - Parks Special	(623)	(370)	(625)	(500)	(500)	(500)
4171	Rents and Leases - Athletic Field	(9,546)	(10,945)	(9,876)	(12,000)	(8,200)	(7,500)
4172	Rents and Leases - Ath. Field Utilities	(4,378)	(7,173)	(10,323)	(14,000)	(5,700)	(11,500)
4173	Rents and Leases - Lions Pavilion	(7,596)	(7,854)	(7,952)	(8,000)	(7,500)	(6,800)
4174	Rents and Leases - Rotary Pavilion	(8,523)	(10,813)	(8,898)	(11,000)	(7,800)	(6,000)
4175	Rents and Leases - Millview Pavilion	(3,388)	(2,778)	(3,073)	(3,500)	(2,700)	(2,700)
4216	Inspection/Plan Check Fees	0	0	0	(2,000)	0	0
4301	Donations	0	(4)	(3,075)	(100)	(600)	(500)
4344	Interfund Charges - Project Mgt.	0	0	0	(20,000)	(20,000)	(20,000)
4346	Interfund Charges - Reimbursements	(94,800)	(94,800)	(95,040)	(95,191)	(95,191)	(95,191)
4347	Interfund Charges - L A Zone Fees	(50,090)	(54,628)	(65,253)	(50,089)	(50,089)	(50,089)
	Transfer-In from Water Conservation	0	0	(60,000)	(60,000)	0	0
4355	Transfer-In	(120,000)	(120,000)	(120,000)	(120,000)	(180,000)	(180,000)
4600	Assessments - Sunset Park Strip	(1,633)	(1,409)	(1,249)	(1,500)	(1,500)	(1,500)
4657	Miscellaneous Revenue - Parks	(9,991)	(137)	(2,550)	(2,500)	(10,267)	(5,000)
4671	Sale of Real Property	0	(4,578)	(6,250)	0	(13,641)	0
4659	Refund and Reimbursements	(3,187)	(490)	(2,003)	(3,000)	(7,036)	(2,500)
	TOTAL REVENUE	**(313,755)**	**(315,977)**	**(396,164)**	**(403,380)**	**(410,724)**	**(389,780)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	369,159	407,954	504,383	502,167	505,000	455,988
5005	Salaries / Part-time	84,259	85,317	92,692	106,839	133,000	111,191
5100	Salaries / Overtime	19,617	14,277	18,796	17,500	7,971	17,500
5105	Salaries - Leave Payout	4,341	0	935	2,860	1,061	1,114
5110	Salaries / Uniform Pay	2,150	2,609	1,900	2,400	2,400	2,400
5300	Public Employees Retirement System	93,883	106,051	135,261	140,548	159,656	138,473
5302	Long Term Disability Insurance	1,299	1,390	1,738	1,808	1,697	1,642
5303	Life Insurance Premiums	449	470	550	558	527	533
5304	Worker's Compensation Insurance	37,970	43,047	53,026	55,451	53,662	55,127
5305	Medicare Tax - Employer's Share	7,192	6,899	9,301	9,514	9,240	8,867
5307	Deferred Compensation / Part-time	2,232	3,113	3,130	3,278	4,700	4,170
5308	Deferred Compensation / Full-time	15,229	15,986	20,608	21,091	19,700	19,152
5309	Unemployment Insurance	4,876	5,846	4,453	5,142	5,142	5,541
5310	Section 125 Benefit Allow.	173,365	181,151.88	208,783	213,863	186,403	189,325
	TOTAL SALARIES AND BENEFITS	**816,021**	**874,111**	**1,055,555**	**1,083,017**	**1,090,159**	**1,011,021**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	43,080	43,601	51,187	45,000	45,000	45,000
6402	Telephone and Fax Charges	6,055	5,690	5,532	6,000	4,000	4,200
6412	Advertising - Other	60	348	0	400	400	400
6416	Office Supplies - Expendable	543	1,345	2,625	1,000	500	600
6417	Software Cost	400	348	0	500	0	0
6425	Vehicle Fuel, Supplies & Maintenance	32,971	39,064	37,438	37,750	45,000	47,000
6440	Contracted Services	209,799	224,150	218,940	217,000	213,000	217,000
6461	Safety Inspections/Repairs	929	0	354	500	500	500
6501	Parks On-line Registration	6,226	7,457	7,298	6,000	2,300	5,000
	Irrigation Supplies	22,865	18,742	0	0	0	0
6532	Other Maintenance Supplies	25,779	28,725	92,073	81,000	81,000	85,000
6532	Turf Supplies/Lawn/ Median Materials	29,017	30,477	0	0	0	0
6532	Tool Replacement Costs	4,908	3,371	0	0	0	0
6560	Liability / Property Insurance	525	557	672	804	804	945
6530	Conference, Training, Education	96	1,233	155	500	250	1,500
6900	Interfund Charges - Fac. Maint.	13,807	5,595	5,595	7,387	7,387	7,793
6902	Interfund Charges - Central Supply	21,812	25,104	23,029	22,000	22,900	23,500
6908	Interfund Charges - Vehicle Repairs	89,421	96,850	107,932	103,003	103,003	93,466
6907	Interfund Charges - Vehicle Replacement	43,807	45,640	0	51,004	51,004	49,604
6918	Interfund Charges-Computer Maint.	14,244	5,942	8,124	8,124	7,735	14,162
6920	Interfund Charges - Computer Replacement	0	1,094	1,094	1,094	1,094	3,048
7000	Other New Equipment	39,855	46,183	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**606,199**	**631,516**	**562,047**	**589,066**	**585,877**	**598,718**

PARKS & COMMUNITY SERVICES - PARKS (continued)

10206100

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
TOTAL CAPITAL OUTLAY							
7030	Improvement to Land/Facilities	0	17,306	0	13,000	13,000	0
7040	Parks/Facilities Equipment	0	0	0	0	0	20,000
	TOTAL CAPITAL OUTLAY	**0**	**17,306**	**0**	**13,000**	**13,000**	**20,000**
	TOTAL EXPENDITURES	**1,422,220**	**1,522,933**	**1,617,602**	**1,685,083**	**1,689,036**	**1,629,740**

PARKS & COMMUNITY SERVICES - RECREATION

10206200

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4186	Leisure/Enrichment Fees	0	(2,131)	(2,496)	(3,000)	(1,200)	(2,500)
4185	Kids Camp Program Fees	(14,614)	(14,709)	(14,811)	(15,000)	(15,000)	(15,000)
4258	Pool Concession	0	0	0	0	0	(7,000)
4301	Donations	(17,328)	(3,818)	(5,390)	0	(6,174)	0
4315	Fundraising	0	0	0	0	0	(500)
4434	Grant	(25,678)	0	0	0	(25,000)	(25,000)
4659	Refund and Reimbursements	0	0	0	0	0	0
4683	After School Revenue	(168,244)	(221,904)	(153,240)	(147,000)	(210,000)	(210,000)
	TOTAL REVENUE	**(225,864)**	**(242,562)**	**(175,937)**	**(165,000)**	**(257,374)**	**(260,000)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	80,097	125,832	139,842	144,594	128,721	126,228
5005	Salaries / Part-time	176,078	183,158	196,136	197,288	240,000	224,830
5100	Salaries / Overtime	1,299	3,426	4,100	0	1,491	2,625
5105	Salaries - Leave Payout	0	0	0	0	483	0
5300	Public Employees Retirement System	19,554	20,612	23,338	32,452	28,176	30,793
5302	Long Term Disability Insurance	283	368	490	521	466	454
5303	Life Insurance Premiums	73	93	121	137	107	119
5304	Worker's Compensation Insurance	19,960	25,812	29,105	30,144	32,613	33,211
5305	Medicare Tax - Employer's Share	3,767	4,673	5,108	5,166	5,607	5,341
5307	Deferred Compensation / Part-time	5,055	5,886	6,147	7,398	7,675	8,431
5308	Deferred Compensation / Full-time	3,329	4,166	5,832	6,073	5,092	5,302
5309	Unemployment Insurance	7,022	6,677	5,885	4,989	4,989	6,319
5310	Section 125 Benefit Allow.	26,051	33,864	45,180	46,046	40,164	35,809
	TOTAL SALARIES AND BENEFITS	**342,568**	**414,567**	**461,285**	**474,807**	**495,584**	**479,461**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	29,191	27,054	29,998	41,500	30,000	35,000
6402	Telephone and Fax Charges	779	759	895	800	731	800
6412	Advertising - Other	1,108	1,176	1,321	1,500	1,500	1,500
6416	Office Supplies- Expendable	1,075	988	916	1,000	500	1,000
6425	Vehicle Fuel, Supplies & Maintenance	2,046	1,451	5,091	1,200	800	800
6440	Contracted Services	50,276	7,240	5,984	9,000	9,000	10,000
6445	Field Trips	2,929	3,000	3,610	3,800	3,800	4,300
6480	Program Expense	0	0	0	0	0	11,000
6518	Other Supplies	0	0	0	0	0	3,000
6532	Other Supplies	14,601	13,206	8,273	14,000	10,000	6,500
6530	Building Supplies, Keys, Repairs	0	13,206	0	0	0	0
6530	Conference, Training, Education	418	281	1,110	1,000	400	2,600
6902	Interfund Charges - Central Supply	635	76	168	600	600	600
6908	Intefund Charges - Vehicle Repairs	14,459	14,599	15,987	15,792	15,792	4,736
6907	Interfund Charges - Vehicle Replacement	8,760	8,193	0	7,450	7,450	583
6924	Interfund Charges - Motor Rental	0	0	0	0	0	6,327
7000	Vehicles and Equipment	0	3,667	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**126,277**	**94,894**	**73,353**	**97,642**	**80,573**	**88,746**
	TOTAL EXPENDITURES	**468,845**	**509,461**	**534,638**	**572,449**	**576,157**	**568,207**

PARKS & COMMUNITY SERVICES - ADMINISTRATION

10206000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4344	Interfund Charges - Project Mgt.	0	0	0	0	0	(1,500)
4649	Admin Fees	(17,003)	(19,917)	(18,897)	(17,000)	(17,000)	(18,500)
	TOTAL REVENUE	**(17,003)**	**(19,917)**	**(18,897)**	**(17,000)**	**(17,000)**	**(20,000)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	271,781	309,935	318,801	321,395	291,703	278,769
5005	Salaries / Part-time	8,994	9,872	8,664	10,873	5,200	28,701
5100	Salaries / Overtime	1,342	1,601	1,286	1,600	700	1,600
5105	Salaries - Leave Payout	1,583	1,694	3,666	4,599	1,763	4,713
5200	Salaries - Auto and Expense Allowance	5,100	900	900	900	900	900
5300	Public Employees Retirement System	59,228	72,068	79,434	75,613	77,904	72,994
5302	Long Term Disability Insurance	926	970	1,021	1,036	913	870
5303	Life Insurance Premiums	308	312	301	272	231	222
5304	Worker's Compensation Insurance	22,494	26,408	28,355	29,437	25,689	29,353
5305	Medicare Tax - Employer's Share	4,324	4,812	5,150	5,088	4,214	4,763
5307	Deferred Compensation / Part-time	18	(2)	5	408	125	1,076
5308	Deferred Compensation / Full-time	6,666	6,970	7,384	7,545	5,847	5,610
5309	Unemployment Insurance	1,332	1,272	932	1,166	1,166	1,050
5310	Section 125 Benefit Allow.	45,675	50,830	47,692	47,649	44,110	36,116
	TOTAL SALARIES AND BENEFITS	**429,771**	**487,640**	**503,592**	**507,582**	**460,465**	**466,737**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	2,928	3,304	3,338	3,000	3,400	3,500
6412	Advertising/Other	0	0	0	500	500	0
6416	Office Supplies - Expendable	915	714	1,419	1,500	850	1,000
6417	Software Costs	995	1,002	0	1,200	0	0
6420	Mileage Reimbursements	0	0	0	0	100	100
6440	Contracted Services	10,890	9,153	11,882	12,500	12,500	12,500
6532	Other Supplies	1,574	1,269	1,523	1,300	1,500	1,500
6530	Conference, Training, Education	656	725	1,196	500	850	1,500
6902	Interfund Charges - Central Supply	76	0	0	100	100	100
6918	Interfund Charges - Computer Maint.	85,195	95,069	130,134	130,134	123,764	39,588
6920	Interfund Charges-Computer Replacement	0	20,719	20,719	20,719	20,719	9,021
	TOTAL MAINTENANCE AND OPERATIONS	**103,229**	**131,954**	**170,211**	**171,453**	**164,283**	**68,809**
	TOTAL EXPENDITURES	**533,000**	**619,594**	**673,803**	**679,035**	**624,748**	**535,546**

PARKS & COMMUNITY SERVICES - SPECIAL EVENTS

10206270

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4183	Rents/Youth Hut	0	0	(90)	0	0	0
4218	Leisure / Enrichment Fees	(275)	0	0	0	0	0
4301	Donations	(10,659)	(20,080)	(19,149)	(11,400)	(14,000)	0
4315	Sponsorship	(10,000)	(15,000)	0	0	0	0
4315	**Fundraising**	(11,348)	(1,356)	(19,186)	(25,000)	(14,000)	(33,000)
4434	**Grant**	0	0	0	0	(5,000)	(5,000)
4683	Program Revenue	0	0	(62,735)	0	0	0
	TOTAL REVENUE	**(32,282)**	**(36,437)**	**(101,160)**	**(36,400)**	**(33,000)**	**(38,000)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	39,332	54,258	59,714	61,197	50,250	46,736
5005	Salaries / Part-time	8,769	11,791	48,406	26,585	11,484	16,817
5100	Salaries / Overtime	341	910	1,364	0	825	1,100
5105	Salaries - Leave Payout	0	0	0	0	290	0
5300	Public Employees Retirement System	11,100	12,224	12,768	16,439	13,448	14,077
5302	Long Term Disability Insurance	135	187	212	220	187	168
5303	Life Insurance Premiums	43	52	55	58	45	46
5304	Worker's Compensation Insurance	3,820	5,461	9,350	7,740	5,227	6,071
5305	Medicare Tax - Employer's Share	738	1,022	1,660	1,351	923	1,001
5307	Deferred Compensation / Part-time	185	310	1,512	997	0	631
5308	Deferred Compensation / Full-time	1,635	2,222	2,489	2,570	2,307	1,963
5309	Unemployment Insurance	509	649	1,572	1,039	1,039	694
5310	Section 125 Benefit Allow.	10,120	12,985	12,499	12,659	9,408	6,831
	TOTAL SALARIES AND BENEFITS	**76,727**	**102,070**	**151,601**	**130,855**	**95,433**	**96,134**
MAINTENANCE AND OPERATIONS							
6412	Advertising - Other	500	1,000	75	500	500	500
6416	Office Supplies - Expendable	94	0	0	0	0	0
6440	Contracted Services	2	35,369	32,301	40,000	40,000	40,000
6532	Other Supplies	5,094	8,372	9,952	10,500	10,500	7,000
6902	Interfund Charges - Central Supply	98	0	0	0	0	0
6518	Other Supplies	0	0	1,227	0	0	0
6530	Conference/Training/Ed	0	0	372	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**5,788**	**44,741**	**43,927**	**51,000**	**51,000**	**47,500**
	TOTAL EXPENDITURES	**82,515**	**146,812**	**195,528**	**181,855**	**146,433**	**143,634**

PARKS & COMM. SVCS. - SPORTS PROGRAMS
10206220

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4200	Adult Sport Fees	(23,211)	(27,541.00)	(24,777)	(24,000)	(22,500)	(25,000)
4248	Youth Sports Fees	(37,501)	(37,333.00)	(39,923)	(44,000)	(41,551)	(45,000)
	TOTAL REVENUE	**(60,712)**	**(64,874)**	**(64,700)**	**(68,000)**	**(64,051)**	**(70,000)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	37,290	38,610	46,152	46,722	38,970	36,350
5005	Salaries / Part-time	23,430	40,527	43,128	50,124	28,500	50,936
5100	Salaries / Overtime	0	1,457	2,355	0	1,300	0
5105	Salaries - Leave Payout	0	0	0	0	290	1,950
5300	Public Employees Retirement System	9,535	19,290	24,080	11,303	18,845	9,515
5302	Long Term Disability Insurance	129	134	155	168	143	131
5303	Life Insurance Premiums	30	28	29	43	24	36
5304	Worker's Compensation Insurance	4,904	6,598	7,830	8,539	5,411	8,379
5305	Medicare Tax - Employer's Share	935	1,205	1,374	1,460	936	1,344
5307	Deferred Compensation / Part-time	866	1,507	1,562	1,880	1,130	1,910
5308	Deferred Compensation / Full-time	1,544	1,595	1,895	1,962	1,571	1,527
5309	Unemployment Insurance	1,216	1,682	1,463	1,682	1,682	1,675
5310	Section 125 Benefit Allow.	10,972	11,157	10,315	10,425	8,680	6,217
	TOTAL SALARIES AND BENEFITS	**90,851**	**123,790**	**140,337**	**134,309**	**107,483**	**119,969**
MAINTENANCE AND OPERATIONS							
6412	Advertising - Other	825	837	429	750	750	750
6416	Office Supplies - Expendable	85	9	96	100	100	100
6440	Contracted Services	4,294	1,298	1,407	1,000	550	1,500
6532	Other Supplies	14,933	13,855	15,261	15,000	15,000	15,000
6530	Building Supplies, Keys, Repairs	0	13,855	0	0	0	0
7000	Other New Equipment	0	3,000	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**20,137**	**32,855**	**17,193**	**16,850**	**16,400**	**17,350**
	TOTAL EXPENDITURES	**110,988**	**156,645**	**157,530**	**151,159**	**123,883**	**137,319**

PARKS & COMM. SVCS. - SWIMMING POOL
10206230

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4238	Public Swim	(12,000)	(9,935)	(8,104)	(9,500)	(12,000)	(13,000)
4258	Pool Concession	(8,000)	(7,753)	(7,259)	(8,000)	(10,000)	(10,000)
4259	Swim Lessons	(13,000)	(14,933)	(19,020)	(12,700)	(12,700)	(17,000)
4260	Pool Rentals	(8,000)	(9,010)	(11,725)	(10,000)	(11,000)	(11,000)
	TOTAL REVENUE	**(41,000)**	**(41,630)**	**(46,107)**	**(40,200)**	**(45,700)**	**(51,000)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	22,718	25,964	31,826	27,178	30,359	23,368
5005	Salaries / Part-time	44,159	37,878	41,790	47,116	46,200	48,460
5105	Salaries / Leave Payout	0	0	0	0	97	1,150
5100	Salaries / Overtime	1,742	117	456	0	776	0
5300	Public Employees Retirement System	8,028	7,607	9,140	7,653	11,835	7,500
5302	Long-term Disability	82	90	100	98	93	84
5303	Life Insurance Premiums	26	27	28	25	25	23
5304	Worker's Compensation Insurance	5,512	5,294	6,490	6,550	4,684	6,853
5305	Medicare Tax - Employer's Share	1,050	991	1,147	1,132	815	1,112
5307	Deferred Compensation/Part-time	1,342	1,254	1,374	1,767	1,600	1,817
5308	Deferred Compensation/Full-time	1,022	1,068	1,168	1,141	1,022	981
5309	Unemployment Insurance	1,843	1,447	1,413	1,518	1,518	1,548
5310	Section 125 Benefit Allowance	6,609	7,201	7,022	7,179	6,600	5,632
	TOTAL SALARIES AND BENEFITS	**94,133**	**88,938**	**101,955**	**101,359**	**105,624**	**98,529**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	17,332	15,029	24,342	22,000	22,000	24,000
6402	Telephone and Fax Charges	0	256	218	250	250	250
6440	Contracted Services	20,534	16,016	16,495	18,000	17,500	18,000
6532	Other Supplies	7,030	6,196	10,255	7,500	7,500	9,000
6530	Conference, Training, Education	0	0	0	0	0	2,500
6900	Interfund Charges - Fac. Maint	6,859	2,779	2,779	3,669	3,669	3,871
6902	Interfund Charges - Central Supply	0	0	684	750	750	750
7000	Other New Equipment	0	1,972	0	0	0	0
7030	Improvement to Land/Facilities	0	1,433	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**51,755**	**43,681**	**54,772**	**52,169**	**51,669**	**58,371**
	TOTAL EXPENDITURES	**145,888**	**132,619**	**156,727**	**153,529**	**157,293**	**156,900**

PARKS & COMM. SVCS. - CENTERS
10206240

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4154	Mex-Am Center Rents	(1,920)	(1,920)	(1,280)	(1,920)	(1,920)	(1,920)
4155	Bergon Center Rents	(6,680)	(8,905)	(6,235)	(6,000)	(5,400)	(6,000)
4166	Colocator Lease	0	0	(7,368)	(3,000)	0	0
4167	Millview Community Centers Rents	(18,441)	(29,015)	(41,325)	(31,000)	(31,000)	(31,000)
4168	Pan Am Community Center Rents	(17,645)	(20,443)	(20,259)	(23,000)	(16,500)	(16,000)
4181	Youth Program Leases	0	0	(388)	(500)	(300)	0
4183	Youth Huts Rents	(2,590)	(3,316)	(2,790)	(2,800)	(2,600)	(2,400)
4184	Mex-Am Center Rents	0	0	(480)	0	(160)	0
4261	Program Fees	0	0	(313)	0	0	0
4301	Donations	0	0	0	(250)	0	(500)
4315	Fund Raising	0	0	(352)	(100)	(40)	0
4434	Grant	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
4657	Miscellaneous Revenue	(4,245)	(6,903)	(7,978)	(7,000)	(8,000)	(6,000)
	TOTAL REVENUE	**(59,521)**	**(78,502)**	**(96,768)**	**(83,570)**	**(73,920)**	**(71,820)**
SALARIES AND BENEFITS							
5000	Salaries/Full-Time	23,465	30,249	35,714	31,157	36,871	31,157
5005	Salaries / Part-time	25,366	27,721	86,444	100,978	43,900	102,045
5100	Salaries/Overtime	179	235	67	0	450	750
5300	Public Employees Retirement System	6,968	11,289	16,286	8,774	20,373	10,000
5302	Long-term Disability	78	91	104	112	112	112
5303	Life Insurance Benefits	29	30	31	30	31	30
5304	Worker's Compensation Insurance	3,886	4,809	10,474	11,650	6,334	12,578
5305	Medicare Tax - Employer's Share	738	864	1,830	1,990	1,088	2,017
5307	Deferred Compensation/Part-time	826	973	3,035	3,787	1,550	3,827
5308	Deferred Compensation/Full-time	987	1,087	1,247	1,309	1,233	1,309
5309	Unemployment Insurance	1,062	1,029	2,462	3,129	3,129	1,098
5310	Section 125 Benefit Allowance	12,664	15,357	14,694	15,070	15,384	14,197
	TOTAL SALARIES AND BENEFITS	**76,248**	**93,736**	**172,388**	**177,987**	**130,455**	**179,119**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	74,266	82,111	120,280	130,000	120,000	130,000
6402	Telephone and Fax Charges	1,282	837	7,617	4,200	23,000	19,200
6412	Advertising - Other	300	0	0	750	750	750
6416	Office Supplies - Expendable	85	252	655	500	100	200
6417	Software	240	1,239	0	1,500	0	0
6440	Contracted Services	25,197	27,635	69,360	97,000	95,000	97,000
6445	Field Trips	1,864	1,779	394	1,000	500	0
6480	Special Program Expense - PGE	5,001	2,601	2,944	2,898	2,898	3,000
6532	Other Maintenance Supplies	513	433	15,242	15,000	15,000	14,000
6530	Conference, Training, Education	10,493	7,726	3,881	1,000	250	1,500
6532	Other Maintenance Supplies	577	340	0	0	0	0
6900	Interfund Charges - Fac. Maint	130,276	41,766	85,892	127,957	127,957	134,995
6902	Interfund Charges - Central Supply	1,657	1,335	1,310	1,400	1,400	1,600
6918	Interfund Charges-Computer Maint.	26,624	23,767	32,519	32,519	32,519	17,023
6920	Interfund Charges - Computer Replacement	0	4,857	4,857	4,857	4,857	3,664
	TOTAL MAINTENANCE AND OPERATIONS	**278,375**	**196,677**	**344,950**	**420,581**	**424,231**	**422,932**
TOTAL CAPITAL OUTLAY							
7000	Other New Equipment	0	8,885	81	0	0	0
7030	Improvement to Land/Facilities	(147)	18,058	0	0	0	0
	TOTAL CAPITAL OUTLAY	**(147)**	**26,942**	**81**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**354,476**	**317,355**	**517,419**	**598,568**	**554,686**	**602,051**

PARKS & COMMUNITY SERVICES - MEDIAN LANDSCAPING
10206120

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4355	Transfer-In Gas Tax	0	0	(110,330)	(119,100)	(119,100)	(119,100)
	TOTAL REVENUE	**0**	**0**	**(110,330)**	**(119,100)**	**(119,100)**	**(119,100)**
MAINTENANCE AND OPERATIONS							
6440	Contracted Services	96,084	92,204	110,330	119,100	119,100	119,100
	TOTAL MAINTENANCE AND OPERATIONS	**96,084**	**92,204**	**110,330**	**119,100**	**119,100**	**119,100**
	TOTAL EXPENDITURES	**96,084**	**92,204**	**110,330**	**119,100**	**119,100**	**119,100**

"Formerly" PARKS & COMMUNITY SERVICES - YOUTH CENTER
10206240

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4166	Colocator Lease	(13,188)	(11,330)	0	0	0	0
4181	Facility Rentals	(400)	(713)	0	0	0	0
4657	Miscellaneous Revenue	(4,245)	(6,903)	0	0	0	0
4261	Program Fees	(655)	0	0	0	0	0
4301	Donations	(338)	(3,004)	0	0	0	0
4315	Fund Raising	(647)	(1,122)	0	0	0	0
	TOTAL REVENUE	**(19,473)**	**(23,073)**	**0**	**0**	**0**	**0**
SALARIES AND BENEFITS							
5000	Salaries - Full Time	0	0	0	0	0	0
5005	Salaries - Part-Time	52,296	58,381	0	0	0	0
5100	Salaries - Overtime	0	0	0	0	0	0
5300	Public Employees Retirement System	3,842	2,620	0	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	4,148	4,853	0	0	0	0
5305	Medicare Tax - Employer's Share	781	876	0	0	0	0
5307	Deferred Compensation - Part-Time	1,536	2,088	0	0	0	0
5308	Deferred Compensation - Full Time	0	0	0	0	0	0
5309	Unemployment Insurance	2,026	1,966	0	0	0	0
5310	Section 125 Benefit Allowance	0		0	0	0	0
	TOTAL SALARIES AND BENEFITS	**64,629**	**70,783**	**0**	**0**	**0**	**0**
MAINTENANCE AND OPERATIONS							
6401	Gas & Electric Utilities	41,722	82,111	0	0	0	0
6402	Telephone & Fax Charges	3,043	837	0	0	0	0
6412	Advertising - Other	259	0	0	0	0	0
6416	Office Supplies - Expendable	412	252	0	0	0	0
6440	Contracted Services	37,285	27,635	0	0	0	0
6532	Other Supplies	7,859	7,338	0	0	0	0
6532	Building Supplies, Keys, Repairs	2,024	980	0	0	0	0
6900	Interfund Charges - Fac.Maint.	108,894	41,766	0	0	0	0
6902	Interfund Charges - Central Supply	230	1,335	0	0	0	0
6918	Interfund Charges-Computer Maint.	0	23,767	0	0	0	0
7000	Computer Equipment and Peripherials	156	8,885	0	0	0	0
7000	Other New Equipment	1,834	8,885	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**203,718**	**203,790**	**0**	**0**	**0**	**0**
TOTAL CAPITAL OUTLAY							
7030	Improvement to Land/Facilities	0	18,058	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**18,058**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**268,347**	**292,631**	**0**	**0**	**0**	**0**

SENIOR CITIZEN - COMMUNITY SERVICES OPERATIONS

10206218

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4683	Program Revenues	0	0	(11)	0	0	0
4303	Donations - C-1	(2,952)	(1,975)	(1,555)	(1,200)	(1,850)	(1,800)
4304	Donations - C-2	(1,891)	(507)	(1,784)	(1,500)	(1,600)	(1,500)
4315	Nutrition Program Fundraising	0	(1,878)	0	0	0	0
4314	Donations - Transportation	(515)	(138)	(47)	(100)	(10)	(200)
4315	**Fundraising**	(6,715)	(1,878)	(7,207)	**(8,000)**	(4,500)	(4,500)
4355	Transfer in from Fund 10221	0	(180,067)	(188,727)	(103,503)	(103,503)	(87,000)
	Transfer-in From Fund 10200	(176,360)	(180,067)	0	0	0	0
4460	F.M.A.A.A. Grant - Transportation	(12,769)	(11,145)	(10,195)	(14,039)	(14,039)	(10,195)
4463	F.M.A.A.A. Site Management	(28,975)	(25,331)	(38,640)	(28,000)	(56,000)	(24,000)
	TOTAL REVENUE	**(230,177)**	**(402,987)**	**(248,166)**	**(156,342)**	**(181,502)**	**(129,195)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	73,804	79,015	83,950	85,871	56,908	51,929
5005	Salaries / Part-time	35,648	41,070	50,592	51,979	47,731	51,971
5100	Salaries / Overtime	540	1,330	2,257	0	899	950
5300	Public Employees Retirement System	21,324	23,397	24,484	24,182	23,164	16,666
5302	Long Term Disability Insurance	264	273	300	309	189	187
5303	Life Insurance Premiums	77	75	77	91	36	51
5304	Worker's Compensation Insurance	8,685	10,181	11,685	12,154	9,244	9,845
5305	Medicare Tax - Employer's Share	1,617	1,802	2,039	2,079	1,571	1,580
5307	Deferred Compensation / Part-time	351	725	1,270	1,949	644	1,949
5308	Deferred Compensation / Full-time	3,068	3,224	3,503	3,607	2,042	2,181
5309	Unemployment Insurance	1,447	1,300	1,375	1,937	1,937	1,769
5310	Section 125 Benefit Allow.	27,947	28,607	27,080	27,228	13,300	8,882
	TOTAL SALARIES AND BENEFITS	**174,772**	**190,999**	**208,613**	**211,387**	**157,666**	**147,961**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	2,475	1,268	1,130	5,000	5,200	1,400
6402	Telephone and Fax Charges	3,236	3,193	3,534	3,200	3,500	3,700
6412	Advertising - Other	134	48	98	200	200	200
6416	Office Supplies - Expendable	835	697	758	800	700	700
6425	Vehicle Fuel, Supplies & Maintenance	105	105	398	600	250	300
6440	Contracted Services	12,901	13,224	14,005	17,844	17,844	15,000
6445	Field Trips	5,503	6,464	3,977	4,000	1,200	2,500
6518	**Other Supplies**	1,406	1,187	3,987	4,500	4,000	0
6532	Building Supplies, Keys, Repairs	184	296	0	200	31	4,500
	Site Supplies	2,193	1,187	0	0	0	0
	Food Stuffs	1,152	1,187	0	0	0	0
6580	OPEB Obligation Expense	0	0	0	325	325	325
6530	Conference, Training, Education	0	254	244	500	200	1,000
6902	Interfund Charges - Central Supply	343	198	301	200	200	200
6904	Interfund Charges - Admin. Overhead	9,444	7,065	13,468	13,570	13,570	0
6918	Interfund Charges - Computer Maintenance	0	0	0	0	0	0
6908	Interfund Charges - Vehicle Repairs	1,952	1,971	2,268	2,240	2,241	0
6907	Interfund Charges - Vehicle Replacement	1,400	1,400	1,400	1,400	1,400	0
6924	Interfund Charges - Motor Rental	0	0	0	0	0	2,302
	TOTAL MAINTENANCE AND OPERATIONS	**43,263**	**39,746**	**45,568**	**54,579**	**50,861**	**32,127**
	TOTAL EXPENDITURES	**218,035**	**230,745**	**254,181**	**265,967**	**208,527**	**180,088**

SENIOR CITIZEN - THERAPEUTIC PROGRAMS
10206219

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4301	Donations	(2,920)	(4,561)	(3,922)	(4,000)	0	0
4315	Fundraising - Adult Day Care	(2,011)	(3,164)	(2,105)	(3,000)	0	0
	Oasis ADC RC Grant	0		0	0	0	0
4311	Donations - Adult Day Care	(10,322)	(14,138)	(17,672)	(14,000)	(10,838)	0
4355	Transfer In from Fund 10200 Dept 108	(79,632)	(70,980)	(94,221)	0	0	0
4470	Transfer In from F.M.A.A.A. Grant - Adult Day Care	(38,141)	(31,993)	(33,368)	(33,368)	(16,684)	0
4502	County Reimbursement - ADC	(845)	(845)	(423)	(845)	(845)	0
	TOTAL REVENUE	**(133,871)**	**(125,680)**	**(151,711)**	**(55,213)**	**(28,367)**	**0**
SALARIES AND BENEFITS							
5000	Salaries - Full-time	20,238	22,111	24,186	24,412	21,668	0
5005	Salaries / Part-time	41,728	46,410	57,210	68,416	27,904	0
5100	Salaries / Overtime	365	779	355	0	99	0
5300	Public Employees Retirement System	8,158	9,991	12,226	6,874	8,577	0
5302	Long Term Disability Insurance	71	75	83	88	65	0
5303	Life Insurance Premiums	15	15	15	20	11	0
5304	Worker's Compensation Insurance	4,923	5,794	6,983	8,185	4,748	0
5305	Medicare Tax - Employer's Share	920	1,027	1,216	1,398	815	0
5307	Deferred Compensation / Part-time	1,088	1,154	1,515	2,566	1,048	0
5308	Deferred Compensation - Full-time	830	891	972	1,025	704	0
5309	Unemployment Insurance	1,516	1,341	1,190	2,136	2,136	0
5310	Section 125 Benefit Allow.	7,461	6,264	6,045	6,145	4,311	0
	TOTAL SALARIES AND BENEFITS	**87,313**	**95,851**	**111,998**	**121,266**	**72,086**	**0**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	3,173	3,376	3,807	3,800	3,687	0
6402	Telephone and Fax Charges	545	680	591	550	410	0
6412	Advertising - Other	0	100	0	100	0	0
6416	Office Supplies - Expendable	293	418	107	600	1	0
6440	Contracted Services	9,247	11,613	12,169	13,000	8,157	0
6510	Lease and Rent Expense	0	0	0	1	1	0
6518	Other Supplies	1,919	1,609	3,086	3,400	203	0
6532	Building Supplies, Keys, Repairs	225	25	75	400	0	0
6532	Other Maintenance Supplies	0	25	0	0	0	0
6518	Site Supplies	1,178	1,609	0	0	203	0
6580	OPEB Obligation Expense	0		225	0	0	0
6530	Conference, Training, Education	20	45	341	500	0	0
6561	Miscellaneous	0		0	0	0	0
6900	Interfund Charges - Fac.Maint.	0		0	0	0	0
6902	Interfund Charges - Central Supply	219	206	201	200	0	0
6904	Interfund Charges - Admin. Overhead	5,183	10,404	18,471	18,611	18,611	0
	TOTAL MAINTENANCE AND OPERATIONS	**22,002**	**30,110**	**39,072**	**41,162**	**31,273**	**0**
	TOTAL EXPENDITURES	**109,315**	**125,961**	**151,070**	**162,428**	**103,359**	**0**

GRANTS

GRANT/ENTITLEMENT OVERSIGHT
10211300

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4334	Interfund Charges - CDBG	(140,515)	(126,528)	(130,519)	(117,047)	(117,047)	(147,463)
4335	Interfund Charges - 43600 NSP	(29,979)	(7,696)	0	0	0	0
4336	Interfund Charges - DAR	(92,314)	(43,735)	(92,332)	(99,289)	(99,289)	(128,635)
4337	Interfund Charges - MAX	(92,314)	(45,188)	(92,332)	(99,288)	(99,288)	(128,635)
4338	Interfund Charges - Cal Home	0	(19,536)	(32,959)	(92,300)	(92,300)	(39,214)
4339	Interfund Charges - HOME	(2,951)	(14,459)	(15,000)	0	0	(15,856)
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 21229 MAX	0	0	0	0	0	0
4355	Trans in from Fund 41400 Pkg Dist	0	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)
4657	Miscellaneous Revenue	0	0	0	0	0	0
	TOTAL REVENUE	**(358,073)**	**(264,851)**	**(370,851)**	**(415,633)**	**(415,633)**	**(467,512)**
SALARIES AND BENEFITS							
5000	Salaries/Full-time	210,935	148,638	217,078	277,512	231,176	257,483
5005	Salaries/Part-time	3,015	0	0	0	4,615	0
5100	Salaries/Overtime	450	334	20	0	0	0
5105	Salaries/Leave Payout	0	4,445	4,779	9,724	9,724	11,511
5200	Salaries - Auto and Expense Allowance	0	250	1,500	1,500	1,500	1,500
5300	Public Employees Retirement System	54,839	44,987	60,534	53,704	55,335	55,338
5302	Long Term Disability Insurance	744	550	790	999	837	927
5303	Life Insurance Premiums	211	137	192	282	189	260
5304	Worker's Compensation Insurance	17,193	12,535	18,724	24,468	20,256	24,178
5305	Medicare Tax -Employer's Share	3,195	2,280	3,645	4,297	3,187	4,069
5307	Deferred Compensation/Part-time	113	0	0	0	173	0
5308	Deferred Compensation/Full-time	4,818	4,582	5,429	7,577	5,521	6,533
5309	Unemployment Insurance	977	768	1,017	882	882	788
5310	Section 125 Benefit Allow.	61,262	35,119	45,595	86,764	39,064	53,889
	TOTAL SALARIES AND BENEFITS	**357,752**	**254,625**	**359,301**	**467,710**	**372,459**	**416,474**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	1,313	1,243	1,289	1,000	1,500	1,500
6411	Advertising-Bids and Legal Notices	0		0	0	0	0
6415	Publications and Subscriptions	0	0	0	0	0	0
6416	Office Supplies-Expendable	2,648	1,233	611	1,500	1,500	1,500
6417	Software Costs	0	(526)	0	1,000	1,972	0
6425	Vehicle Fuel, Supplies & Maintenance	0	0	0	250	0	0
6440	Contracted Services	3,233	3,067	3,669	3,500	3,480	5,000
6442	Audit Fees	0	0	0	0	0	0
6480	Special Program Expense - PGE	0	0	0	0	0	0
6560	Liability / Property Insurance	0	0	0	0	0	0
6530	Conference, Training, Education	0	0	0	0	0	0
6900	Interfund Charges - Fac.Maint.	3,224	1,488	1,488	4,631	4,631	4,774
6902	Transfers to Other Depts.-Central Supply	289	152	126	300	300	300
6903	Interfund Charges - Cost Distribution	0	0	0	0	0	0
6907	Interfund Charges - Vehicle Replacement	0	0	0	1,400	1,400	0
6908	Interfund Charges - Vehicle Maintenance	0	0	0	2,240	2,240	0
6918	Interfund Charges - Computer Maint.	8,515	0	12,163	12,163	11,603	20,696
6920	Interfund Charges-Computer Replacement	0	10,019	1,106	1,106	1,106	4,875
6923	Interfund Charges- Software	0	0	3,379	4,368	0	1,912
6924	Interfund Charges - Motor Rental	0	0	0	0	0	1,241
	TOTAL MAINTENANCE AND OPERATIONS	**19,222**	**16,676**	**23,831**	**33,458**	**29,732**	**41,798**
7000	CMAQ Vehicle	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**376,974**	**271,301**	**383,133**	**501,168**	**402,191**	**458,272**

CDBG - PUBLIC IMPROVEMENT/CAPITAL PROJECTS
10218020

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4355	Transfer-In	0	0	0	0	0	0
4434	Grant	0	0	0	0	0	0
4454	**C.D.B.G. Carryover Entitlement**	(514,287)	0	(509,375)	(511,803)	0	0
4455	**C.D.B.G. Current Yr. Entitlement**	(557,303)	(628,808)	(6,696)	(576,946)	(605,931)	(584,966)
4659	Refunds and Reimbursements	0	0	0	0	0	0
4662	Reimbursement - RDA to City	0	0	0	0	0	0
	TOTAL REVENUE	**(1,071,590)**	**(628,808)**	**(516,071)**	**(1,088,749)**	**(605,931)**	**(584,966)**
TOTAL CAPITAL OUTLAY							
6900	Interfund Charges - Other	155,133	509,375	0	0	0	0
7030	Engineering - Sidewalks, Safe Path of Travel	0	0	0	176,946	0	0
	Elm Traffic Signal & Crosswalk Improvements	0	0	0	250,000	0	0
7030	Pomona Ranch	0	0	0	150,000	0	0
7000	Solar Lighting	0	0	2,494	56,803	0	0
7030	**Facilities & Improvements**	**0**	**0**		**0**	**0**	**130,000**
7050	**Construction & Infrastructure**	**0**	**0**		**0**	**0**	**172,000**
7000 - Fire1	Vehicles and Equipment	0	0	1,351	0	21,571	0
7000 - PW-01	Vehicles and Equipment	0	0	4,736	0	87,620	0
7030	Facilities & Improvements	0	0	47,071	0	483,758	0
7050	Sewer Mains, Package 2 - S-02	0	700,000	0	0	30,840	0
7030	Sunrise Rotary Sports Cmplx Impmts-PK-13	2,170	0	0	0	0	0
8200	**Operating Transfer to Other Funds**	**400,000**	**0**	**0**	**0**	**130,513**	**282,966**
7030	Centennial Park Rehab and Lighting Project	0	0	0	430,000	0	0
	Fire Engine/Other Public Improvement	0	0	0	25,000	0	0
6496	Program Support-MAD Co. EDC	50,000	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**607,303**	**1,209,375**	**55,652**	**1,088,749**	**754,302**	**584,966**
	TOTAL EXPENDITURES	**607,303**	**1,209,375**	**55,652**	**1,088,749**	**754,302**	**584,966**

CDBG - PUBLIC SERVICES
10218010

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4454	CDBG Carryover Entitlement	0	0	(81,892)	0	0	0
4455	C.D.B.G. Current Yr. Entitlement	(120,142)	(60,806)	(124,936)	(118,503)	(119,393)	(130,810)
	TOTAL REVENUE	**(120,142)**	**(60,806)**	**(206,828)**	**(118,503)**	**(119,393)**	**(130,810)**
MAINTENANCE AND OPERATIONS							
6471	Program Support Madera Co. Workforce Assistance	20,000	13,000	0	7,500	0	0
6470	Program Support MCCJ	4,999	9,993	29,714	7,500	15,890	43,356
6493	**Program Support**	**0**	**0**	**0**	**0**	0	0
6496	Program Support-Mad Co. EDC	0	0	0	0	0	0
8200	Transfer to Parks Sr Meals Dept 518	95,143	111,633	95,227	103,503	103,503	87,454
	TOTAL MAINTENANCE AND OPERATIONS	**120,142**	**134,626**	**124,941**	**118,503**	**119,393**	**130,810**
	TOTAL EXPENDITURES	**120,142**	**134,626**	**124,941**	**118,503**	**119,393**	**130,810**

CDBG - ADMINISTRATIVE COSTS
10218000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4454	C.D.B.G. Carryover Entitlement	0	0	(97,593)	0	0	0
4455	C.D.B.G. Current Yr. Entitlement	(178,858)	(39,492)	(197,367)	(150,273)	(159,191)	(143,273)
	TOTAL REVENUE	**(178,858)**	**(39,492)**	**(294,960)**	**(150,273)**	**(159,191)**	**(143,273)**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	0	0	0	500	0	1,000
6411	Advertising - Bids and Legal Notices	338	2,329	653	2,000	750	2,000
6415	Publications/Subscriptions	0	0	279	0	279	0
6416	Office Supplies - Expendable	257	1,230	1,063	1,250	1,000	1,250
6417	Software Costs	0	0	0	1,476	0	0
6440	Contracted Services	39,037	1,344	0	10,000	0	4,840
6470	**Program Support**	13,318	13,511	16,000	16,000	16,950	26,950
6496	Program Support - Mad. ADA Adv Council	0	0	0	0	0	0
6530	Conference, Training, Education	385	215	624	2,000	2,000	2,000
6902	Interfund Charges - Central Supply	0	0	0	0	0	300
6903	Interfund Charges - Cost Distribution	140,515	0	0	0	0	0
6922	Interfund Charge - To Dept 812	0	126,528	130,519	117,047	124,071	107,810
	TOTAL MAINTENANCE AND OPERATIONS	**193,850**	**145,157**	**149,139**	**150,273**	**145,050**	**146,150**
	TOTAL EXPENDITURES	**193,850**	**145,157**	**149,139**	**150,273**	**145,050**	**146,150**

CODE ENFORCEMENT

COMMUNITY DEVELOPMENT - CODE ENFORCEMENT
10204400

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4076	**Registration Fee**	(7,040)	(5,060)	(6,635)	(16,750)	(7,000)	(11,950)
4203	Background Check Service Fee	(475)	(950)	(900)	(900)	(900)	0
4076	Vacant Building Ordinance	(6,245)	(5,060)	0	0	0	0
4228	Graffitti Ordinance	(964)	(511)	0	0	0	0
4355	Transfer-In - Gen. Fund	0	0	(230,395)	0	0	0
4551	Fines and Penalties for Violations	(511,630)	(612,971)	(448,807)	(418,290)	(285,000)	(164,822)
4554	Vehicle Abatement Fee	(50,389)	(53,518)	(44,141)	(45,000)	(52,118)	(52,000)
4555	Multi-Family Inspection Fees	0	0	0	0	(1,930)	0
4556	Foreclosure Revenues	(60,481)	(52,401)	(18,571)	(27,000)	(22,500)	(24,508)
4657	Miscellaneous Revenue	0	(672)	(65)	0	0	0
4659	Refunds and Reimbursements	(1,295)	(13,093)	(335)	(16,000)	0	0
	Reimbursement - RDA to City	0	0	0	0	0	0
4682	Collection Recovery-Code Enf.	(114,482)	0	0	0	0	0
4684	**Cost Recovery for Weed Abatement**	**0**	(4,526)	(6,548)	**(10,000)**	(10,000)	(10,000)
4334	Interfund Charge - CDBG	0	(400,000)	0	0	0	0
4355	Transfer In from 10221	(400,000)	0	0	0	0	0
4562	Taxi Cab Inspection/Fee Revenues	0	0	0	(1,140)	0	(420)
4561	Rental Business License Inspection Revenues	0	0	0	(100,000)	0	(51,250)
	TOTAL REVENUE	**(1,153,001)**	**(1,148,761)**	**(756,397)**	**(635,080)**	**(379,448)**	**(314,950)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	425,111	460,001	510,364	552,463	453,906	385,675
5005	Salaries / Part-time	81,950	86,349	70,668	86,490	43,152	34,244
5100	Salaries / Overtime	513	1,805	3,108	0	3,033	0
5105	Salaries - Leave Payout	27,408	2,689	11,709	11,966	13,887	0
5110	Salaries / Uniform Pay	750	1,500	1,477	1,500	1,750	1,500
5200	Vehicle Allowance	0	0	0	0	0	0
5300	Public Employees Retirement System	88,344	104,203	118,763	123,856	122,386	105,968
5302	Long Term Disability Insurance	1,399	1,466	1,685	1,822	1,442	1,388
5303	Life Insurance Premiums	475	502	537	542	443	381
5304	Worker's Compensation Insurance	41,989	46,067	51,993	56,469	43,187	39,571
5305	Medicare Tax - Employer's Share	8,092	8,250	9,505	9,782	7,197	6,364
5307	Deferred Compensation / Part-time	2,549	2,977	2,600	3,243	1,705	1,284
5308	Deferred Compensation / Full-time	30,794	26,898	26,042	26,791	19,834	16,198
5309	Unemployment Insurance	4,377	4,495	2,969	3,106	3,106	1,741
5310	Section 125 Benefit Allow.	110,669	169,387	173,118	185,270	150,173	130,230
	TOTAL SALARIES AND BENEFITS	**824,420**	**916,590**	**984,538**	**1,063,301**	**865,201**	**724,544**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	21,389	0	26,198	15,000	27,000	15,000
6402	Telephone and Fax Charges	8,763	4,269	9,774	8,000	8,000	8,000
6411	Advertising - Bids and Legal Notices	0	1,115	782	1,000	1,000	1,000
6414	Professional Dues	75	98	255	525	375	475
6415	Publications and Subscriptions	325	858	518	250	250	250
6416	Office Supplies - Expendable	3,807	3,387	5,777	6,000	5,000	6,000
6417	Software Costs	0	0	0	0	0	0
6418	Postage / Other Mailing Charges	13,876	7,006	5,933	8,000	6,000	7,800
6420	Mileage Reimbursement	49	0	0	0	500	0
6425	Vehicle Fuel, Supplies & Maintenance	7,613	3,816	4,372	7,000	4,000	4,800
6437	**Weed Abatement Expense**	**0**	3,239	910	**10,000**	10,000	10,000
6440	Contracted Services	61,507	21,302	31,699	80,000	20,000	31,000
6450	Bad Debt Expense	0	(12)	0	0	0	0
6460	Pre-employment Health Screening	0	175	114	0	0	0
6510	Rent Expense	0	0	0	0	0	0
6532	Other Supplies	1,729	3,354	14,918	10,000	14,500	4,000
6532	Building Supplies, Keys, Repairs	451	3,354	0	0	0	0
6532	Tool Replacement Cost	215	3,354	0	0	0	0
6560	Liability / Property Insurance	0	0	0	0	0	0

COMMUNITY DEVELOPMENT - CODE ENFORCEMENT (continued)
10204400

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
MAINTENANCE AND OPERATIONS - continued							
6570	Settlement	0	370,000	0	0	0	0
6530	Conference, Training, Education	4,162	1,112	10,262	10,000	10,000	9,000
6900	Interfund Charges - Fac.Maint.	0	0	0	0	0	0
6902	Interfund Charges - Central Supply	499	781	335	600	600	600
6903	Interfund Charges - Cost Distribution	0	0	0	0	0	0
6904	Interfund Charges - Admin. Overhead	0	0	0	0	0	0
6908	Interfund Charges - Vehicle Repairs	16,777	19,494	19,493	19,255	19,255	17,472
6907	Interfund Charges - Vehicle Replacement	11,067	13,567	11,667	12,000	12,000	12,000
6918	Interfund Charges-Computer Maint.	26,258	56,447	77,369	77,369	73,485	54,872
6920	Interfund Charges-Computer Rplcmt	3,312	14,616	14,616	14,616	14,616	13,130
	TOTAL MAINTENANCE AND OPERATIONS	**181,874**	**531,334**	**234,993**	**279,616**	**226,582**	**195,399**
CAPITAL OUTLAY							
7000	Auto and Truck - New	16,188	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**16,188**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**1,022,482**	**1,447,924**	**1,219,530**	**1,342,916**	**1,091,782**	**919,943**

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

The City's Major Enterprise Funds are: Water, Sewer, Solid Waste and Storm Drainage. As can be seen in the Summary of Enterprise Fund Revenues and Expenditures, included as Exhibit "II", these four Enterprise Funds combined are projecting $28.7 million of expenditures, which represents 89.0% of total projected Enterprise Fund expenditures in Fiscal Year 2018/2019. With projected revenues of $29.3 million, the Major Enterprise Funds are projecting a $643,000 combined surplus in Fiscal Year 2018/2019. The $643,000 surplus represents 2.2% of the total projected expenditures in the Major Enterprise Funds and includes $4.3 million of capital outlay.

The Water and Sewer Budget requests for Fiscal Year 2018/2019 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. Public Works has looked at all staff allocations and corrected them to more properly align with where current staff are spending their time. Public Works has also pulled out Engineering direct staff allocations. Engineering costs will now be charged to the Sewer and Water Funds based on time spent on specific capital projects.

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 no new positions being requested this year in the Sewer Fund. Increased salary and benefit costs are due to the Wastewater Treatment Plant being near full staffing level. 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 elements and improve efficiencies. There are $1.4 million of new capital projects scheduled for FY18/19, compared to $5.4 million in FY 17/18. Total Sewer operational costs are projected to increase by 12%. With Capital Outlay included, there is a projected decrease of 22%. With these projections, the Sewer Fund will easily cover the required 1.20 debt service ratio.

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 the current year, staff is continuing its efforts on the previously mentioned Infrastructure inventory and asset analysis to further refine our capital program. No new positions are being requested in the Water Fund for FY 2018/2019. The Water Fund has a projected surplus of $1.9 million (roughly 18% of budgeted expenses) for Fiscal Year 18/19, with $2.8 million dollars requested for capital projects.

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

The Drainage Fund is projecting a 5% deficit. In Fiscal Year 2016/2017, staff repurposed certain drainage basins to be used for groundwater restoration. Shifting the related expenses to the Water Fund helped the Drainage Fund to project an 15.1% surplus for Fiscal Year 2017/2018.

The Non-Major Enterprise Funds project a combined surplus of almost $50,000, which is primarily the result of the projections for Dial-a-Ride and the Airport Fund. The Golf Course Fund projection should be balanced, after a transfer in from the General Fund of about $299,000 to help with the debt service on the bonds. The Dial-a-Ride Fund may be a timing issue that needs to be corrected in the budget request, as it should zero out.

In total, the Enterprise Funds project a $683,856 or 2.1% surplus for Fiscal Year 2018/2019. The Director of Financial Services will present a PowerPoint presentation that reviews and summarizes all of the proposed budgets and discusses fund balance (reserve) levels. The departments with budgets within these funds will be available to answer and questions that Council may have regarding the Summary of Enterprise Expenses or the detail that follows the summaries.

EXHIBIT II

SUMMARY OF ENTERPRISE FUND EXPENSES

Description	17/18 Budget Revenue	17/18 Revenue Estimate	18/19 Budget **Revenue**		S&B 17/18 Budget	S&B 18/19 Budget	% Chng	M&O 17/18 Budget	M&O 18/19 Budget	% Chng	Subtotal 17/18 Budget	Subtotal 18/19 Operations	% Chng	Cap. Outlay 17/18 Budget	Cap. Outlay 18/19 Budget	% Chng	17/18 Budget Expense	17/18 Expense Estimate	18/19 Budget Expense	% Chng
FUND: 20400 - Sewer																				
Sewer Utility - Fin. Dept.	0	0	0		0	0		0	0		0	0		0	0		0	0	0	
Finance Utililty Billing - Sewer	0	0	0		275,019	285,785	4%	104,986	121,553	16%	380,004	407,337	7%	250	250	0%	380,254	336,512	407,587	7%
Sewer Utility - Mtnc./Ops.	0	0	0		927,286	821,218	-11%	712,190	719,246	1%	1,639,476	1,540,464	-6%	0	0	-100%	1,639,476	1,378,169	1,540,464	-6%
Sewer Utility - W.W.T.P.	0	0	0		1,310,513	1,601,719	22%	2,387,640	2,392,838	0%	3,698,153	3,994,557	8%	0	25,000		3,698,153	3,808,997	4,019,557	9%
Sewer Utility- Cap. Outlay	0	0	0		0	0		0	761,660		0	761,660		5,392,500	1,335,000	60%	5,392,500	834,000	2,096,660	-61%
W.W.T.P. Bond Administration	(226,000)	(226,000)	(251,000)	11%	0	0		2,558,882	2,590,561	1%	2,558,882	2,590,561	1%	0	0		2,558,882	2,588,908	2,590,561	1%
Undesignated	(8,832,522)	(8,969,591)	(9,763,257)	11%	0	0		0	0		0	0		0	0		0	0	0	
TOTAL FUND 20400	**(9,058,522)**	**(9,195,591)**	**(10,014,257)**	**11%**	**2,512,817**	**2,708,722**	**8%**	**5,763,697**	**6,585,858**	**14%**	**8,276,515**	**9,294,580**	**12%**	**5,392,750**	**1,360,250**	**55%**	**13,669,265**	**8,946,587**	**10,654,830**	**-22%**
															(Surplus)/Deficit		**4,610,743**	**(249,004)**	**640,573**	
FUND: 20401 - Sewer Rate Stabilization																				
Undesignated	0	0	0		0	0		0	0		0	0		0	0		0	0	0	
TOTAL FUND 20401	**0**	**0**	**0**		**0**	**0**		**0**	**0**		**0**	**0**		**0**	**0**		**0**	**0**	**0**	
															(Surplus)/Deficit		**0**	**0**	**0**	
FUND: 47300 - 47600- Solid Waste																				
Beverage Container Recycling	(16,500)	(16,586)	(16,500)	0%	0	0		16,500	16,500	0%	16,500	16,500	0%	0	0		16,500	886	16,500	0%
Used Oil Recycling	(17,928)	(17,928)	(17,916)	0%	0	0		17,928	17,916	0%	17,928	17,916	0%	0	0		17,928	13,509	17,916	0%
Solid Waste Recycling	(72,471)	(72,471)	(67,311)	-7%	0	0		72,471	60,071	-17%	72,471	60,071	-17%	0	0		72,471	63,873	60,071	-17%
Hazardous Waste Disposal Activity	(2,676)	(2,676)	0	-100%	0	0		2,676	0	-100%	2,676	0		0	0		2,676	176	0	-100%
Finance Utililty Billing - Solid Waste	0	0	0		275,019	285,785	4%	104,986	121,553	16%	380,004	407,337	7%	250	250	0%	380,254	336,512	407,587	7%
Municipal Disposal Activities	(5,254,805)	(5,335,261)	(5,340,910)	2%	325,865	228,520	-30%	4,833,370	5,007,780	4%	5,159,235	5,236,300	1%	150,000	150,000	0%	5,309,235	5,269,912	5,386,300	1%
Tire Clean up	(122,183)	(122,183)	(109,120)	-11%	97,439	81,503	-16%	29,400	27,538	-6%	126,839	109,041	-14%	0	0		126,839	92,710	109,041	-14%
Street Cleaning	(404,024)	(406,313)	(408,917)	1%	412,745	307,420	-26%	236,208	287,594	22%	648,953	595,013	-8%	0	0		648,953	602,269	595,013	-8%
TOTAL FUND 47300	**(5,890,587)**	**(5,973,418)**	**(5,960,674)**	**1%**	**1,111,068**	**903,228**	**-19%**	**5,313,539**	**5,538,951**	**4%**	**6,424,607**	**6,442,179**	**0%**	**150,250**	**150,250**	**0%**	**6,574,857**	**6,379,847**	**6,592,429**	**0%**
															(Surplus)/Deficit		**684,270**	**406,429**	**631,755**	
FUND: 20300 - Water																				
Water Utility - Billing/Collections	0	0	0		0	0		0	0		0	0		0	0		0	0	0	
Finance Utililty Billing - Water	0	0	0		550,038	571,569	4%	209,971	243,909	16%	760,009	815,479	7%	500	500	0%	760,509	674,403	815,979	7%
Water Utility - Maint./Ops.	0	0	0		1,349,282	1,175,985	-13%	3,162,854	3,140,783	-1%	4,512,136	4,316,767	-4%	16,600	0	-100%	4,528,736	4,309,234	4,316,767	-5%
Water Utility - Capital Outlay	0	0	0		0	0		0	0		0	0		2,603,000	2,824,500	-11%	2,603,000	3,172,000	2,824,500	9%
Water Utility - Quality Control	0	0	0		777,978	519,276	-33%	970,729	698,551	-28%	1,748,707	1,217,827	-30%	0	0	-100%	1,748,707	1,441,318	1,217,827	-30%
Water Utility - Water Conservation	0	0	0		0	210,002		0	246,409		0	456,411		0	0		0	0	456,411	
Water Debt Services - Rev. Bonds	(8,000)	0	0	-100%	0	0		944,963	931,478	-1%	944,963	931,478	-1%	0	0		944,963	153,140	931,478	-1%
Undesignated	(10,874,508)	(11,488,294)	(12,511,424)	15%	0	0		0	0		0	0		0	0		0	0	0	
TOTAL FUND 20300	**(10,882,508)**	**(11,488,294)**	**(12,511,424)**	**15%**	**2,677,298**	**2,476,833**	**-7%**	**5,288,517**	**5,261,130**	**-1%**	**7,965,815**	**7,737,962**	**-3%**	**2,620,100**	**2,825,000**	**-16%**	**10,585,915**	**9,750,095**	**10,562,962**	**0%**
															(Surplus)/Deficit		**(296,593)**	**(1,738,199)**	**(1,948,462)**	
FUND: 20301 - Water Rate Stabilization																				
Undesignated	0	0	0		0	0		0	0		0	0		0	0		0	0	0	
TOTAL FUND 20301	**0**	**0**	**0**		**0**	**0**		**0**	**0**		**0**	**0**		**0**	**0**		**0**	**0**	**0**	
															(Surplus)/Deficit		**0**	**0**	**0**	
FUND: 45000 - Drainage																				
Drainage System Capital Outlay	0	0	0		0	0		0	0		0	0		0	0		0	0	0	
Drainage System - Operations	0	0	0		0	0		102,269	95,746	-6%	102,269	95,746	-6%	0	0		102,269	98,693	95,746	-6%
Drainage System - Flood Control	0	0	0		424,908	521,999	23%	242,530	265,527	9%	667,437	787,526	18%	0	0		667,437	638,127	787,526	18%
Undesignated	(843,250)	(848,267)	(841,250)	0%	0	0		0	0		0	0		0	0		0	0	0	
TOTAL FUND 40500	**(843,250)**	**(848,267)**	**(841,250)**	**0%**	**424,908**	**521,999**	**23%**	**344,799**	**361,273**	**5%**	**769,707**	**883,272**	**15%**	**0**	**0**		**769,707**	**736,820**	**883,272**	**15%**
															(Surplus)/Deficit		**(73,543)**	**(111,447)**	**42,022**	
TOTAL MAJOR ENTERPRISE FUNDS	**(26,674,867)**	**(27,505,570)**	**(29,327,605)**	**10%**	**6,726,091**	**6,610,782**	**-2%**	**16,710,552**	**17,747,211**	**6%**	**23,436,643**	**24,357,993**	**4%**	**8,163,100**	**4,335,500**	**-1%**	**31,599,743**	**25,813,350**	**28,693,493**	**-9%**
																	4,924,876	**(1,692,220)**	**(634,112)**	
FUND: 20500 - Airport																				
Municipal Airport Operations	(628,620)	(647,545)	(626,400)	0%	214,939	209,418	-3%	446,548	396,552	-11%	661,487	605,970	-8%	0	0		661,487	601,664	605,970	-8%
Airport - Capital Projects	(496,125)	(656,845)	0	-100%	0	0		0	0		0	0		525,000	0	-100%	525,000	594,118	0	-100%
TOTAL FUND 20500	**(1,124,745)**	**(1,304,390)**	**(626,400)**	**-44%**	**214,939**	**209,418**	**-3%**	**446,548**	**396,552**	**-11%**	**661,487**	**605,970**	**-8%**	**525,000**	**0**	**-100%**	**1,186,487**	**1,195,782**	**605,970**	**-49%**
															(Surplus)/Deficit		**61,742**	**(108,608)**	**(20,430)**	
FUND: 20600 - Golf Course																				
PCS - Golf Operations	(357,083)	(367,083)	(372,083)	4%	0	0		357,083	423,804	19%	357,083	423,804	19%	0	0		357,083	339,083	423,804	19%
TOTAL FUND 20600	**(357,083)**	**(367,083)**	**(372,083)**	**4%**	**0**	**0**		**357,083**	**423,804**	**19%**	**357,083**	**423,804**	**19%**	**0**	**0**		**357,083**	**339,083**	**423,804**	**19%**
															(Surplus)/Deficit		**0**	**(28,000)**	**51,721**	
FUND: 2128 - Dial-A-Ride																				
Transportation - Dial-a-Ride	(825,133)	(1,046,942)	(1,041,110)	26%	151,501	131,223	-13%	794,172	773,790	-3%	945,673	905,013	-4%	1,806	1,000	0%	947,479	927,639	906,013	-4%
Dial-a-Ride - Capital Outlay	0	0	(108,000)		0	0		0	0		0	0		0	108,000	-57%	0	0	108,000	
ARRA-Transit Buses	0	0	0		0	0		0	0		0	0		0	0		0	0	0	
TOTAL FUND 21228	**(825,133)**	**(1,046,942)**	**(1,149,110)**	**39%**	**151,501**	**131,223**	**-13%**	**794,172**	**773,790**	**-3%**	**945,673**	**905,013**	**-4%**	**1,806**	**109,000**	**-57%**	**947,479**	**927,639**	**1,014,013**	**7%**
															(Surplus)/Deficit		**122,346**	**(119,303)**	**(135,097)**	
FUND: 2129 - Fixed Route																				
Transportation - Fixed Route	(1,132,847)	(1,484,273)	(1,463,540)	29%	151,501	131,220	-13%	966,966	885,382	-8%	1,118,467	1,016,602	-9%	1,806	1,000	0%	1,120,273	1,040,040	1,017,602	-9%
MAX - Capital Outlay	(1,763,000)	0	0	-100%	0	0		0	0		0	0		1,763,000	500,000	67%	1,763,000	0	500,000	-72%
TOTAL FUND 21229	**(2,895,847)**	**(1,484,273)**	**(1,463,540)**	**-49%**	**151,501**	**131,220**	**-13%**	**966,966**	**885,382**	**-8%**	**1,118,467**	**1,016,602**	**-9%**	**1,764,806**	**501,000**	**66%**	**2,883,273**	**1,040,040**	**1,517,602**	**-47%**
															(Surplus)/Deficit		**(12,574)**	**(444,233)**	**54,062**	
TOTAL NON-MAJOR ENTERPRISE FUNDS	**(5,202,808)**	**(4,202,688)**	**(3,611,133)**	**-31%**	**517,941**	**471,860**	**-9%**	**2,564,768**	**2,479,528**	**-3%**	**3,082,710**	**2,951,389**	**-4%**	**2,291,612**	**610,000**	**-70%**	**5,374,322**	**3,502,544**	**3,561,389**	**-34%**
															(Surplus)/Deficit		**171,514**	**(700,144)**	**(49,744)**	
TOTAL ENTERPRISE FUNDS	**(31,877,675)**	**(31,708,258)**	**(32,938,738)**	**3%**	**7,244,033**	**7,082,642**	**-2%**	**19,275,320**	**20,226,740**	**5%**	**26,519,353**	**27,309,382**	**3%**	**10,454,712**	**4,945,500**	**-23%**	**36,974,065**	**29,315,894**	**32,254,882**	**-13%**
															(Surplus)/Deficit				**(683,856)**	
																			-2.1%	

ENTERPRISE FUNDS BY DEPARTMENT

"Formerly" FINANCE UTILITY BILLING
20301220

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4355	Transfer In from Fund 20300 Water	(594,385)	(670,397)	0	0	0	0
4355	Transfer In from Fund 20400 Sewer	(297,193)	(335,198)	0	0	0	0
4355	Transfer In from fund 47600 Solid Waste	(297,193)	(335,198)	0	0	0	0
4659	Refunds and Reimbursements	0	0	0	0	0	0
4682	Collection Recovery	(2,197)	(179)	0	0	0	0
	TOTAL REVENUE	**(1,190,969)**	**(1,340,972)**	**0**	**0**	**0**	**0**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	474,677	482,776	0	0	0	0
5005	Salaries / Part-time	46,322	57,269	0	0	0	0
5100	Salaries / Overtime	865	2,757	0	0	0	0
5105	Salaries - Leave Payout	3,466	21,365	0	0	0	0
5110	Salaries / Uniform Pay	750	500	0	0	0	0
5200	Salaries - Auto and Expense Allowance	413	450	0	0	0	0
5300	Public Employees Retirement System	119,333	131,206	0	0	0	0
5302	Long Term Disability Insurance	1,703	1,677	0	0	0	0
5303	Life Insurance Premiums	576	519	0	0	0	0
5304	Worker's Compensation Insurance	41,686	46,301	0	0	0	0
5305	Medicare Tax - Employer's Share	7,842	8,501	0	0	0	0
5307	Deferred Compensation / Part-time	1,744	2,157	0	0	0	0
5308	Deferred Compensation / Full-time	18,314	17,977	0	0	0	0
5309	Unemployment Insurance	3,905	4,330	0	0	0	0
5310	Section 125 Benefit Allow.	217,844	195,106	0	0	0	0
	TOTAL SALARIES AND BENEFITS	**939,440**	**972,890**	**0**	**0**	**0**	**0**
MAINTENANCE AND OPERATIONS							
6402	Telephone & Fax Charges	5,898	5,566	0	0	0	0
6416	Office Supplies	19,972	10,140	0	0	0	0
6418	Postage	70,137	62,902	0	0	0	0
6425	Vehicle Fuel, Supplies & Maintenance	4,514	3,068	0	0	0	0
6440	Contracted Services	80,844	111,967	0	0	0	0
6450	Bad Debt Expense	0	0	0	0	0	0
6451	Bank Service Charges	19,618	24,220	0	0	0	0
6530	Building Supplies	89	0	0	0	0	0
6580	OPEB Expense	0	0	0	0	0	0
6530	Conference, Training, Education	324	72	0	0	0	0
6902	Interfund Charges Central Supply	285	457	0	0	0	0
6904	Interfund Charges Admin Overhead	0	55,769	0	0	0	0
6908	Interfund Charges Vehicle Repairs	9,549	9,640	0	0	0	0
6907	Interfund Charges Vehicle Replacements	4,227	4,693	0	0	0	0
6918	Interfund Charges - Computer Maint.	32,308	38,622	0	0	0	0
6920	Interfund Charges-Computer Replacement	0	4,791	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**247,766**	**331,906**	**0**	**0**	**0**	**0**
CAPITAL OUTLAY							
7000	Office Furniture	1,178	880	0	0	0	0
7000	Computer Equipment	0	0	0	0	0	0
8000	Interest Expense	3,014	4,588	0	0	0	0
	TOTAL CAPITAL OUTLAY	**4,193**	**5,468**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**1,191,398**	**1,310,264**	**0**	**0**	**0**	**0**

PUBLIC WORKS

SEWER UTILITY - FINANCE DEPARTMENT
20400000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
UNDESIGNATED REVENUE							
4000	Current Secured Property Tax	(80,033)	(80,582)	(81,721)	(90,000)	(90,000)	(90,000)
4162	Interest Income	(97,921)	(66,310)	(95,501)	(30,000)	(39,382)	(30,000)
4208	Late Payment/Other Penalty	(108,689)	(118,720)	(133,137)	(100,000)	(116,456)	(110,000)
4215	Infrastructure Cost Payback	0	0	(8,018)	(3,000)	0	(3,000)
4223	Parksdale Sewer #3 User Fees	(124,233)	(185,341)	(205,521)	(307,950)	(229,267)	(229,267)
4229	User Charges	(5,888,273)	(6,721,025)	(7,443,588)	(8,100,072)	(8,227,264)	(9,049,990)
4232	Septic Dump Income	(239,596)	(298,658)	(263,900)	(200,000)	(253,853)	(250,000)
4245	Waste Water Plant Capital Fee	(1,048)	(879)	(1,844)	0	(2,892)	0
4355	Transfer in from Rate Stabilization Fund	(510,000)	0	0	0	0	0
4659	Refunds and Reimbursements	(6,367)	0	(1,608)	0	0	0
4671	Sale of Real and Personal Property	(37,815)	0	(16,034)	0	(9,443)	0
4682	Collection Recovery	(2,687)	(2,762)	(2,710)	(1,500)	(1,034)	(1,000)
	TOTAL UNDESIGNATED REVENUE	**(7,096,662)**	**(7,474,276)**	**(8,253,582)**	**(8,832,522)**	**(8,969,591)**	**(9,763,257)**
TRANSFERS OUT							
8200	Transfer Out to Fund 20401	0	0	0	0	0	0
8200	Operating Transfer to Other Funds	997,193	335,198	0	0	0	0
	TOTAL TRANSFERS OUT	**997,193**	**335,198**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**997,193**	**335,198**	**0**	**0**	**0**	**0**

FINANCE UTILITY BILLING - SEWER
20401230

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
SALARIES AND BENEFITS							
5000	Salaries / Full-time	0	0	112,033	145,196	121,064	148,391
5005	Salaries / Part-time	0	0	17,696	16,917	16,263	17,675
5100	Salaries / Overtime	0	0	1,334	0	190	0
5105	Salaries - Leave Payout	0	0	1,064	1,105	1,105	1,092
5110	Salaries / Uniform Pay	0	0	0	0	0	0
5200	Salaries - Auto and Expense Allowance	0	0	103	113	113	113
5300	Public Employees Retirement System	0	0	29,981	32,796	34,471	38,912
5302	Long Term Disability Insurance	0	0	374	510	430	522
5303	Life Insurance Premiums	0	0	108	149	124	149
5304	Worker's Compensation Insurance	0	0	11,289	14,294	12,021	15,594
5305	Medicare Tax - Employer's Share	0	0	2,031	2,459	2,032	2,518
5307	Deferred Compensation / Part-time	0	0	588	634	453	663
5308	Deferred Compensation / Full-time	0	0	4,294	5,615	4,389	5,749
5309	Unemployment Insurance	0	0	871	858	858	858
5310	Section 125 Benefit Allow.	0	0	42,951	54,372	53,320	53,549
	TOTAL SALARIES AND BENEFITS	**0**	**0**	**224,716**	**275,019**	**246,834**	**285,785**
MAINTENANCE AND OPERATIONS							
6402	Telephone & Fax Charges	0	0	1,538	1,500	4,000	4,000
6411	Advertising & Publication	0	0	192	200	44	200
6416	Office Supplies	0	0	3,134	4,000	2,384	4,000
6418	Postage	0	0	20,162	22,500	19,000	22,500
6425	Vehicle Fuel, Supplies & Maintenance	0	0	264	1,625	736	1,625
6440	Contracted Services	0	0	16,305	23,750	16,160	23,750
6451	Bank Service Charges	0	0	12,172	13,000	13,000	13,500
6580	OPEB Expense	0	0	0	825	825	825
6530	Conference, Training, Education	0	0	41	250	50	250
6902	Interfund Charges Central Supply	0	0	9	75	58	75
6904	Interfund Charges Admin Overhead	0	0	13,178	13,178	13,178	19,977
6908	Interfund Charges Vehicle Repairs	0	0	2,774	2,740	2,740	0
6907	Interfund Charges Vehicle Replacements	0	0	0	1,237	1,237	0
6923	Interfund Charges- Software	0	0	2,875	4,732	0	2,072
6918	Interfund Charges - Computer Maint.	0	0	13,177	13,177	12,570	16,606
6920	Interfund Charges-Computer Replacement	0	0	1,198	1,198	1,198	3,743
6924	Interfund Charges - Motor Rental	0	0	0	0	0	1,485
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**87,016**	**103,986**	**87,179**	**114,608**
CAPITAL OUTLAY							
7000	Office Furniture	0	0	179	250	250	250
	TOTAL CAPITAL OUTLAY	**0**	**0**	**179**	**250**	**250**	**250**
TRANSFERS OUT							
8000	Interest Expense	0	0	0	1,000	2,250	2,250
8220	Transfers Out - Insurance Reserve	0	0	0	0	-	4,695
	TOTAL TRANSFERS OUT	**0**	**0**	**0**	**1,000**	**2,250**	**6,945**
	TOTAL EXPENDITURES	**0**	**0**	**311,912**	**380,254**	**336,512**	**407,587**

SEWER UTILITY - MAINTENANCE/OPERATIONS
20403400

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4320	Capital Contribution	(30,092)	(61,200)	(47,392)	0	0	0
4355	Transfer in from Fund 409	0	0	0	0	0	0
	TOTAL REVENUE	**(30,092)**	**(61,200)**	**(47,392)**	**0**	**0**	**0**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	342,841	355,048	401,756	486,203	417,194	420,974
5005	Salaries/Part-time	29,281	15,914	31,680	74,505	24,599	58,187
5100	Salaries / Overtime	9,528	8,830	10,516	24,000	10,131	15,000
5105	Salaries - Leave Payout	3,688	4,643	7,519	5,731	5,731	3,905
5110	Salaries / Uniform Pay	1,390	1,150	1,715	1,778	1,330	1,703
5200	Salaries - Auto & Expense Allowance	1,568	1,238	1,238	1,239	1,039	774
5300	Public Employees Retirement System	84,473	95,442	99,513	117,648	111,728	119,051
5302	Long Term Disability Insurance	1,204	1,202	1,351	1,669	1,423	1,459
5303	Life Insurance Premiums	345	357	389	510	400	444
5304	Worker's Compensation Insurance	31,138	31,535	38,341	51,710	38,880	46,562
5305	Medicare Tax - Employer's Share	5,796	5,793	7,195	9,013	6,474	7,970
5307	Deferred Compensation / Part-time	842	452	1,150	2,248	977	1,637
5308	Deferred Compensation / Full-time	12,940	12,886	14,897	18,148	14,838	15,688
5309	Unemployment Insurance	3,266	2,323	2,711	3,026	3,026	2,592
5310	Section 125 Benefit Allow.	93,551	111,400	103,178	129,857	102,686	125,275
	TOTAL SALARIES AND BENEFITS	**621,851**	**648,212**	**723,150**	**927,286**	**740,456**	**821,218**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	28,227	27,698	31,761	33,000	33,765	34,778
6402	Telephone and Fax Charges	5,015	5,130	5,122	5,000	5,140	5,500
6411	Advertising - Bids and legal notices	0	480	1,672	1,000	610	1,000
6414	Professional Dues	276	235	0	500	0	2,000
6416	Office Supplies - Expendable	2,059	2,509	3,973	2,500	3,000	3,000
6417	Software Costs	0	182	0	0	0	0
6420	Mileage Reimbursements	0	0	0	100	0	100
6425	Vehicle Fuel, Supplies & Maintenance	18,953	15,813	16,176	20,000	20,000	20,000
6440	Contracted Services	61,535	20,667	46,511	73,156	29,455	63,710
6515	Taxes and Assessments	11,195	11,195	11,195	12,600	11,195	13,100
6532	Building Supplies, Keys and Repairs	2,889	1,479	0	0	0	0
6532	Other Maintenance Supplies	38,569	1,479	79,614	79,000	50,000	79,000
6560	Liability / Property Insurance	14,187	15,052	18,132	21,715	21,715	25,527
6562	Retiree Insurance Premiums	1,491	1,716	1,850	2,115	2,378	2,115
6580	OPEB Obligation Expense	0	3,724	0	0	0	0
6530	Conference, Training, Education	2,429	3,838	2,836	4,500	4,158	4,500
6600	Depreciation / Replacement	37,934	19,512	18,161	0	0	0
6605	Loss on Disposal of Capital Asset	0		0	0	0	0
6900	Interfund Charges - Fac.Maint.	16,020	70,824	92,352	71,560	71,560	70,996
6902	Interfund Charges - Central Supply	6,831	6,293	6,929	7,500	7,500	7,500
6903	Interfund Charges - Cost Distribution	92,903	107,903	112,903	112,903	112,903	112,903
6904	Interfund Charges - Admin. Overhead	79,815	69,198	88,587	89,260	89,260	75,406
6908	Interfund Charges - Vehicle Repairs	45,824	46,771	56,858	56,165	56,165	48,931
6907	Interfund Charges - Replace Vehicle	102,067	100,133	94,238	96,425	96,425	95,025
6918	Interfund Charges-Computer Maint.	4,396	2,971	5,036	5,036	3,868	28,277
6920	Interfund Charges-Computer Rplcmt	0	593	593	593	593	6,233
6923	Interfund Charges- Software	0	0	1,129	1,456	1,456	637
6924	Interfund Charges - Motor Rental	0	0	0	0	0	5,007
	TOTAL MAINTENANCE AND OPERATIONS	**572,615**	**535,397**	**695,627**	**696,083**	**621,146**	**705,245**
CAPITAL OUTLAY							
7000	Office Furniture	631	500	205	0	461	0
7000	Computer Equipment and Perephrials	0	0	0	0	0	0
7000	Other New Equipment	11,345	0	0	0	0	0
7000	Replacement of Equipment	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**11,976**	**500**	**205**	**0**	**461**	**0**
DEBT SERVICE							
8002	Lease Payment	1,653	336	0	0	0	0
	TOTAL DEBT SERVICE	**1,653**	**336**	**0**	**0**	**0**	**0**

SEWER UTILITY - MAINTENANCE/OPERATIONS (continued)

20403400

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
TRANSFERS OUT							
8200	Operating Transfer to Other Funds	0	21,983	0	0	0	0
8220	Transfer Out - Insurance Reserve	25,800	44,740	3,818	16,106	16,106	14,001
	TOTAL TRANSFERS OUT	**25,800**	**66,723**	**3,818**	**16,106**	**16,106**	**14,001**
	TOTAL EXPENDITURES	**1,203,803**	**1,189,968**	**1,375,408**	**1,639,476**	**1,378,169**	**1,540,464**

SEWER UTILITY- W.W.T.P.
20403410

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
SALARIES AND BENEFITS							
5000	Salaries / Full-time	441,411	447,735	390,947	665,205	493,098	896,187
5005	Salaries / Part-time	691	0	5,532	14,547	1,230	14,547
5100	Salaries / Overtime	18,338	27,622	175,344	100,000	99,090	25,000
5105	Salaries - Leave Payout	1,036	15,133	22,516	1,354	72,341	212
5110	Salaries / Uniform Pay	2,150	2,150	2,450	3,400	4,525	3,650
5200	Salaries - Auto and Expense Allowance	510	510	510	510	306	0
5300	Public Employees Retirement System	104,894	116,527	102,885	148,779	121,914	213,825
5302	Long Term Disability Insurance	1,567	1,627	1,390	2,347	1,572	3,189
5303	Life Insurance Premiums	447	428	334	685	401	796
5304	Worker's Compensation Insurance	37,673	40,334	50,947	69,050	54,779	88,208
5305	Medicare Tax - Employer's Share	6,947	7,475	9,050	11,841	9,828	14,521
5308	Deferred Compensation / Full-time	18,037	18,590	16,096	26,927	18,702	36,749
5309	Unemployment Insurance	2,864	1,950	1,883	3,224	3,382	3,476
5310	Section 125 Benefit Allow.	154,541	127,966	93,136	262,099	134,317	300,815
	TOTAL SALARIES AND BENEFITS	**791,106**	**808,048**	**873,018**	**1,310,513**	**1,015,505**	**1,601,719**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	626,395	655,589	660,117	640,000	607,490	625,715
6402	Telephone and Fax Charges	8,818	8,452	9,579	10,000	8,050	12,000
6412	Advertising - Other	0	2,277	3,657	2,500	15,000	2,500
6416	Office Supplies - Expendable	1,440	1,334	1,573	2,480	2,480	9,480
6417	Computer Software	0	1,093	0	0	0	0
6420	Mileage Reimbursements	221	500	1,321	1,750	370	1,400
6425	Vehicle Fuel, Supplies & Maintenance	16,654	10,485	13,223	30,000	25,266	30,000
6440	Contracted Services	168,766	139,437	300,276	298,536	636,378	262,400
6515	Taxes and Assessments	38,453	34,833	35,558	48,500	40,825	45,000
6532	Other Supplies	9,554	8,575	362,604	369,000	474,376	365,000
6532	Building Supplies, Keys, Repairs	2,548	8,575	0	0	0	0
6532	Other Maintenance Supplies	269,613	8,575	0	0	0	0
6560	Liability / Property Insurance	155,535	165,016	198,782	238,063	238,063	279,853
6562	Retiree Insurance Premiums	0	0	0	0	0	0
6580	OPEB Obligation Expense	0	(511)	0	0	0	0
6530	Conference, Training, Education	7,452	4,981	14,843	12,500	17,648	12,500
6600	Depreciation / Replacement	17,578	17,959	22,227	0	0	0
6602	Capitalized Asset Contra Account	0	(45,707)	0	0	0	0
6605	Loss on Disposal of Capital Asset	0	0	0	0	0	0
6900	Interfund Charges - Fac.Maint.	32,601	144,128	187,938	172,936	172,936	180,991
6902	Interfund Charges - Central Supply	2,012	1,796	1,894	2,000	2,500	2,500
6904	Interfund Charges - Admin. Overhead	212,471	273,763	320,750	323,186	323,186	365,815
6908	Interfund Charges - Vehicle Repairs	86,513	84,820	95,809	95,598	95,598	64,251
6907	Interfund Charges - Replace Vehicles	76,233	77,533	60,804	81,583	81,583	70,708
6918	Interfund Charges-Computer Maint.	16,285	17,825	30,470	30,470	23,206	26,810
6920	Interfund Charges-Computer Rplcmt	0	4,529	4,529	4,529	4,529	5,821
6923	Interfund Charges- Software	0	0	6,764	8,736	8,736	3,825
8220	Transfer Out - Insurance Reserve	24,466	42,426	3,620	15,273	15,273	26,269
	TOTAL MAINTENANCE AND OPERATIONS	**1,773,608**	**1,668,283**	**2,336,338**	**2,387,640**	**2,793,493**	**2,392,838**
CAPITAL OUTLAY							
7000	Vehicles and Equipment	0	0	0	0	0	25,000
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**25,000**
	TOTAL EXPENDITURES	**2,564,714**	**2,476,331**	**3,209,356**	**3,698,153**	**3,808,997**	**4,019,557**

SEWER UTILITY- CAPITAL OUTLAY
20403420

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
MAINTENANCE AND OPERATIONS							
6600	Depreciation / Replacement	2,203,723	2,201,884	2,203,722	0	0	0
6602	Capitalized Asset Contra Account	0	(1,154)	0	0	0	0
	Loss on Disposal of Capital Asset	0	0	0	0	0	0
6804	Infrastructure Study	0	0	155,585		613,000	761,660
6904	Interfund Charge Admin Overhead	2,364	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**2,206,087**	**2,201,884**	**2,359,307**	**0**	**613,000**	**761,660**
CAPITAL OUTLAY							
7050	Sewer Mains Bid Package 2	57,373	538,093	1,331,756	0	221,000	0
7030	**Facilities and Improvements**	**0**	**0**	**0**	**0**	**0**	**1,308,000**
7050	Replace Main - 9th St, Alley to Gateway	14,440	0	0	0	0	0
7050	**Construction/ Infrastructure**	**0**	**0**	**0**	**0**	**0**	**27,000**
7050	9th St Sewer Main-Alley to Gateway, 5-03	0	14,440	0	0	0	0
7050	Manhole Covers S-11	0	0	0	75,000	0	0
7050	Sewer System Assessment & Rehab Study	0	0	0	27,000	0	0
7050	Sewer Video Inspection & Testing	0	0	0	656,000	0	0
7030	Fairgrounds Liftstation SS-6	0	0	1,547	22,000	0	0
7050	Schnoor Ave. Trunk Sewer System, S-12	0	0	0	535,000	0	0
7030	Fair Grounds Lift Station Upgrade	0	0	0	45,500	0	0
7000	New Software for WWTP	0	44,270	0	30,000	0	0
7030	WWTP 17/18 Essential Repairs	0	0	0	4,002,000	0	0
	TOTAL CAPITAL OUTLAY	**71,813**	**582,363**	**1,333,303**	**5,392,500**	**221,000**	**1,335,000**
	TOTAL EXPENDITURES	**2,277,900**	**2,784,247**	**3,692,610**	**5,392,500**	**834,000**	**2,096,660**

W.W.T.P. BOND ADMINISTRATION
20403430

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(2)	(449)	320	(1,000)	(1,000)	(1,000)
4355	Transfer-in from Fund 409	(550,000)	(225,000)	(225,000)	(225,000)	(225,000)	(250,000)
4853	Proceeds from Bond Premium	0	0	0	0	0	0
	TOTAL REVENUE	**(550,002)**	**(225,449)**	**(224,680)**	**(226,000)**	**(226,000)**	**(251,000)**
MAINTENANCE AND OPERATIONS							
6601	Amortization Expense	(18,783)	(9,416)	0	0	22,618	22,618
6448	Bond 2006-Trustee Fees	4,891	5,619	27,004	22,909	29,293	29,293
6449	Bond Cost of Issuanse Fees	0	3,000	0	0	0	0
6448	Loan Fees-IBank loan	25,486	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**11,594**	**(797)**	**27,004**	**22,909**	**51,911**	**51,911**
DEBT SERVICE							
8000	Interest Expense-2006/2015 Bond**	1,329,277	603,124	1,256,476	1,001,960	0	0
8001	Principal Payment-2006/2015 Bond**	0	0	0	1,005,000	0	0
8000	Interest Expense-IBank loan	248,038	0	0	225,278	1,272,137	1,180,773
8001	Principal Repayment-IBank loan	0	0	0	303,735	1,264,860	1,357,877
	TOTAL DEBT SERVICE	**1,577,315**	**603,124**	**1,256,476**	**2,535,973**	**2,536,997**	**2,538,650**
	TOTAL EXPENDITURES	**1,588,909**	**602,327**	**1,283,479**	**2,558,882**	**2,588,908**	**2,590,561**

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

SEWER RATE STABILIZATION FUND
20410000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	0	0	0	0	0	0
4355	Transfer-in from Fund 20400	(700,000)	0	0	0	0	0
	TOTAL REVENUE	**(700,000)**	**0**	**0**	**0**	**0**	**0**
MAINTENANCE AND OPERATIONS							
8200	Transfer-Out to Fund 20400	510,000	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**510,000**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**510,000**	**0**	**0**	**0**	**0**	**0**

FINANCE UTILITY BILLING - SOLID WASTE
47601235

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
SALARIES AND BENEFITS							
5000	Salaries / Full-time	0	0	112,033	145,196	121,064	148,391
5005	Salaries / Part-time	0	0	17,696	16,917	16,263	17,675
5100	Salaries / Overtime	0	0	1,334	0	190	0
5105	Salaries - Leave Payout	0	0	1,064	1,105	1,105	1,092
5110	Salaries / Uniform Pay	0	0	0	0	0	0
5200	Salaries - Auto and Expense Allowance	0	0	103	113	113	113
5300	Public Employees Retirement System	0	0	29,981	32,796	34,471	38,912
5302	Long Term Disability Insurance	0	0	374	510	430	522
5303	Life Insurance Premiums	0	0	108	149	124	149
5304	Worker's Compensation Insurance	0	0	11,289	14,294	12,021	15,594
5305	Medicare Tax - Employer's Share	0	0	2,031	2,459	2,032	2,518
5307	Deferred Compensation / Part-time	0	0	588	634	453	663
5308	Deferred Compensation / Full-time	0	0	4,294	5,615	4,389	5,749
5309	Unemployment Insurance	0	0	871	858	858	858
5310	Section 125 Benefit Allow.	0	0	42,951	54,372	53,320	53,549
	TOTAL SALARIES AND BENEFITS	**0**	**0**	**224,716**	**275,019**	**246,834**	**285,785**
MAINTENANCE AND OPERATIONS							
6402	Telephone & Fax Charges	0	0	1,528	1,500	4,000	4,000
6411	Advertising & Publication	0	0	192	200	44	200
6416	Office Supplies	0	0	3,165	4,000	2,384	4,000
6418	Postage	0	0	20,162	22,500	19,000	22,500
6425	Vehicle Fuel, Supplies & Maintenance	0	0	264	1,625	736	1,625
6440	Contracted Services	0	0	16,274	23,750	16,160	23,750
6451	Bank Service Charges	0	0	12,065	13,000	13,000	13,500
6580	OPEB Expense	0	0	0	825	825	825
6530	Conference, Training, Education	0	0	41	250	50	250
6902	Interfund Charges Central Supply	0	0	9	75	58	75
6904	Interfund Charges Admin Overhead	0	0	13,178	13,178	13,178	19,977
6908	Interfund Charges Vehicle Repairs	0	0	2,774	2,740	2,740	0
6907	Interfund Charges Vehicle Replacements	0	0	0	1,237	1,237	0
6918	Interfund Charges - Computer Maint.	0	0	13,177	13,177	12,570	16,606
6923	Interfund Charges- Software	0	0	2,875	4,732	0	2,072
6920	Interfund Charges-Computer Replacement	0	0	1,198	1,198	1,198	3,743
6924	Interfund Charges - Motor Rental	0	0	0	0	0	1,485
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**86,900**	**103,986**	**87,179**	**114,608**
CAPITAL OUTLAY							
7000	Office Furniture	0	0	179	250	250	250
	TOTAL CAPITAL OUTLAY	**0**	**0**	**179**	**250**	**250**	**250**
TRANSFERS OUT							
8000	Interest Expense	0	0	0	1,000	2,250	2,250
8220	Transfers Out - Insurance Reserve	0	0	0	0	0	4,695
	TOTAL TRANSFERS OUT	**0**	**0**	**0**	**1,000**	**2,250**	**6,945**
	TOTAL EXPENDITURES	**0**	**0**	**311,795**	**380,254**	**336,512**	**407,587**

BEVERAGE CONTAINER RECYCLING
47603640

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4434	Beverage Recycling Grant-State	(59,992)	(37,562)	(1,095)	(16,500)	(16,586)	(16,500)
	TOTAL REVENUE	**(59,992)**	**(37,562)**	**(1,095)**	**(16,500)**	**(16,586)**	**(16,500)**
MAINTENANCE AND OPERATIONS						0	0
6412	Advertising - Other	1,763	0	0	15,000	0	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	0	0	0	0	0	0
6530	Conference/Training/Ed	0	0	1,095	0	886	0
6561	Designated for Beverage Recycling	(58,229)	37,562	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**(56,466)**	**37,562**	**1,095**	**16,500**	**886**	**16,500**
	TOTAL EXPENDITURES	**(56,466)**	**37,562**	**1,095**	**16,500**	**886**	**16,500**

USED OIL RECYCLING
47603650

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
6440	Used Oil Recycling Grant-State	(15,665)	(13,203)	(14,851)	(17,928)	(17,928)	(17,916)
	TOTAL REVENUE	**(15,665)**	**(13,203)**	**(14,851)**	**(17,928)**	**(17,928)**	**(17,916)**
MAINTENANCE AND OPERATIONS							
6412	Advertising - Other	7,806	9,864	13,161	15,878	13,509	15,866
6416	Office Supplies - Expendable	0	0	(5)	250	0	250
6418	Postage - Other Mailing Costs	0	0	0	300	0	300
6440	Contracted Services	6,000	3,339	0	0	0	0
6530	Conference, Training, Education	1,858	0	1,695	1,500	0	1,500
	TOTAL MAINTENANCE AND OPERATIONS	**15,664**	**13,203**	**14,851**	**17,928**	**13,509**	**17,916**
	TOTAL EXPENDITURES	**15,664**	**13,203**	**14,851**	**17,928**	**13,509**	**17,916**

SOLID WASTE RECYCLING
47603620

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4355	Transfer-in From Dept 507 Solid Waste	(46,194)	(54,919)	(64,720)	(72,471)	(72,471)	(67,311)
4659	Refunds and Reimbursements	0	0	0	0	0	0
	TOTAL REVENUE	**(46,194)**	**(54,919)**	**(64,720)**	**(72,471)**	**(72,471)**	**(67,311)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	11,614	10,960	0	0	0	0
5100	Salaries/ Overtime	0	0	0	0	0	0
5105	Salaries - Leave Payout	903	1,113	0	0	0	0
5110	Salaries / Uniform Pay	0	0	0	0	0	0
5200	Salaries - Auto and Expense Allowance	330	0	0	0	0	0
5300	Public Employees Retirement System	1,641	2,188	0	0	0	0
5302	Long Term Disability Insurance	17	17	0	0	0	0
5303	Life Insurance Premiums	5	5	0	0	0	0
5304	Worker's Compensation Insurance	843	760	0	0	0	0
5305	Medicare Tax - Employer's Share	166	125	0	0	0	0
5308	Deferred Compensation / Full-time	0	0	0	0	0	0
5309	Unemployment Insurance	11	11	0	0	0	0
5310	Section 125 Benefit Allow.	1,011	2,862	0	0	0	0
	TOTAL SALARIES AND BENEFITS	**16,541**	**18,042**	**0**	**0**	**0**	**0**
MAINTENANCE AND OPERATIONS							
6418	Postage - Other Mailing Charges	48	12	53	500	131	200
6402	Telephone and Fax Charges	2,083	3,669	3,344	3,300	4,701	4,500
6412	Advertising - Other	0	1,306	1,401	2,000	104	1,000
6416	Office Supplies - Expendable	352	518	664	500	308	500
6440	Contracted Services	18,540	20,320	30,561	34,625	29,656	28,794
6532	Other Maint Supplies	335	459	1,943	1,000	96	500
6560	Liability / Property Insurance	4,729	5,017	6,044	7,238	7,238	8,509
6530	Conference, Training, Education	0	0	0	2,500	831	2,500
6903	Interfund charge Cost Distribution	4,800	4,800	5,040	5,191	5,191	5,191
6904	Interfund Charges - Admin. Overhead	11,785	9,681	15,499	15,617	15,617	8,377
6918	Interfund Charges-Computer Maint.	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**42,672**	**45,783**	**64,549**	**72,471**	**63,873**	**60,071**
	TOTAL EXPENDITURES	**59,213**	**63,824**	**64,549**	**72,471**	**63,873**	**60,071**

TIRE CLEAN UP
47603730

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4355	Transfer-In	0	0	0	0	0	(109,120)
4434	Waste Tire Clean-up Grant	(81,394)	(120,183)	(149,499)	(122,183)	(122,183)	0
	TOTAL REVENUE	**(81,394)**	**(120,183)**	**(149,499)**	**(122,183)**	**(122,183)**	**(109,120)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	37,221	40,387	45,501	53,156	44,646	39,544
5100	Salaries/ Overtime	1,052	829	1,835	1,000	1,098	1,000
5105	Salaries - Leave Payout	2	0	0	0	0	0
5110	Salaries / Uniform Pay	150	0	312	313	313	250
5300	Public Employees Retirement System	5,241	5,519	7,049	12,003	8,997	10,540
5302	Long Term Disability Insurance	129	163	169	191	170	142
5303	Life Insurance Premiums	55	65	63	66	57	51
5304	Worker's Compensation Insurance	3,169	3,544	4,303	4,802	4,150	3,831
5305	Medicare Tax - Employer's Share	607	663	769	833	725	614
5308	Deferred Compensation / Full-time	1,570	1,767	2,009	2,233	1,892	1,661
5309	Unemployment Insurance	296	314	357	273	273	210
5310	Section 125 Benefit Allow.	16,830	19,524	17,168	22,569	26,366	23,661
	TOTAL SALARIES AND BENEFITS	**66,322**	**72,775**	**79,536**	**97,439**	**88,687**	**81,503**
MAINTENANCE AND OPERATIONS							
6425	Vehicle Fuel, Supplies & Maintenance	0	0	432	3,000	0	0
6440	Contracted Services	10,896	15,600	910	26,000	3,623	26,000
6532	Other Supplies	0	0	1,946	400	400	400
8220	Transfers Out - Insurance Rese	0	0	0	0	0	1,138
	TOTAL MAINTENANCE AND OPERATIONS	**10,896**	**15,600**	**3,288**	**29,400**	**4,023**	**27,538**
	TOTAL EXPENDITURES	**77,218**	**88,375**	**82,824**	**126,839**	**92,710**	**109,041**

HAZARDOUS WASTE DISPOSAL ACTIVITY
47603610

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
FUND: 47400							
Dept 506: Hazardous Waste Disposal Activity							
REVENUE							
4355	Transfer-in From Dept 507 Solid Waste	(2,581)	(2,582)	(2,676)	(2,676)	(2,676)	0
	TOTAL REVENUE	**(2,581)**	**(2,582)**	**(2,676)**	**(2,676)**	**(2,676)**	**0**
MAINTENANCE AND OPERATIONS							
6412	Advertising - Other	0	0	0	2,500	0	0
6904	Interfund Charges - Admin. Overhead	82	198	175	176	176	0
	TOTAL MAINTENANCE AND OPERATIONS	**82**	**198**	**175**	**2,676**	**176**	**0**
	TOTAL EXPENDITURES	**82**	**198**	**175**	**2,676**	**176**	**0**

MUNICIPAL DISPOSAL ACTIVITIES
47603600

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(47,755)	(36,812)	(43,160)	(18,000)	(14,951)	(15,000)
4208	Late Payment/Other Penalty	(105,990)	(103,606)	(102,712)	(90,000)	(85,217)	(90,000)
4209	Disposal Collection Fees	(5,115,009)	(5,126,994)	(5,186,370)	(5,144,805)	(5,233,910)	(5,233,910)
4659	Refunds and Reimbursements	0	0	(1)	0	0	0
4682	Collection Recovery	(4,982)	(2,771)	(2,544)	(2,000)	(1,183)	(2,000)
	TOTAL REVENUE	**(5,273,736)**	**(5,270,184)**	**(5,334,787)**	**(5,254,805)**	**(5,335,261)**	**(5,340,910)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	127,792	150,304	172,707	185,040	142,222	119,520
5005	Salaries / Part-time	0	0	10,350	29,093	13,728	29,093
5100	Overtime	196	451	954	1,000	2,346	2,500
5105	Salaries - Leave Payout	2,788	3,530	4,811	5,111	31,887	3,905
5110	Salaries / Uniform Pay	250	250	250	250	250	250
5200	Salaries - Auto and Expense Allowance	1,239	1,238	1,239	1,239	1,035	774
5300	Public Employees Retirement System	28,586	32,506	39,856	44,999	42,068	33,290
5302	Long-term Disability Insurance	456	483	531	585	431	373
5303	Life Insurance Premiums	108	114	114	160	105	109
5304	Worker's Compensation Insurance	10,086	11,911	15,252	18,990	13,698	14,213
5305	Medicare Tax - Employer's Share	1,915	2,170	3,069	3,368	2,438	2,377
5307	Deferred Compensation/Part-time	0	0	404	1,091	526	1,091
5308	Deferred Compensation/Full-time	4,209	4,494	4,925	5,499	3,946	3,027
5309	Unemployment Insurance	692	601	848	996	996	786
5310	Section 125 Benefit Allow.	24,916	23,660	22,631	28,445	18,022	17,212
	TOTAL SALARIES AND BENEFITS	**203,233**	**231,713**	**277,940**	**325,865**	**273,698**	**228,520**
MAINTENANCE AND OPERATIONS							
6401	Gas & Electric Utilities	9,012	8,733	10,680	11,000	12,928	13,316
6416	Office Supplies	106	5,247	1,203	500	500	500
6451	Bank Service Charges	(11)	0	0	0	0	0
7025	Software Costs	0	365	0	0	0	0
6418	Postage / Other Mailing Costs	0	0	0	0	0	0
6425	Vehicle Fuel, Supplies & Maintenance	0	1,815	4,432	2,500	4,878	4,500
6440	Contracted Services	3,350,151	3,533,317	3,636,794	3,699,473	3,699,473	3,782,070
6532	Maintenance/Other Supplies	0	0	0	600	165	600
6560	Liability / Property Insurance	4,729	5,017	6,044	7,238	7,238	8,509
6562	Retiree Insurance premium	0	0	0	932	0	932
6580	OPEB Obligation Expense	19,416	8,733	0	324	0	324
6600	Depreciation / Replacement	7,836	6,189	5,458	0	0	0
6704	Intergovernmental Charge - Landfill Fee	0	0	0	0	0	0
6900	Interfund Charges - Fac.Maint.	15,423	68,185	88,911	23,853	23,853	23,665
6902	Interfund Charges - Central Supply	349	270	191	400	134	200
6903	Interfund Charges - Cost Distribution	4,000	4,000	4,200	4,326	4,326	4,326
6904	Interfund Charges - Admin. Overhead	148,127	318,749	286,315	288,489	288,489	235,562
6908	Interfund Charges - Vehicle Repairs	5,187	5,158	5,936	11,835	11,835	12,200
6907	Interfund Charges - Vehicle Replacement	6,133	6,600	5,138	10,717	10,717	10,717
6909	Interfund Charges - Route & Roll-Off Fees	100,000	100,000	105,000	108,150	108,150	108,150
6918	Interfund Charges-Computer Maint.	8,252	5,941	10,071	10,071	7,735	16,150
6920	Interfund Charges - Computer Rplcmt	0	1,186	1,186	1,186	1,186	3,623
6923	Interfund Charges- Software	0	0	2,256	2,912	2,912	1,275
6412	Advertising - Curbside Event	6,343	4,808	5,036	6,500	6,500	6,500
	TOTAL MAINTENANCE AND OPERATIONS	**3,685,053**	**4,084,315**	**4,178,851**	**4,191,006**	**4,191,019**	**4,233,119**
TOTAL CAPITAL OUTLAY							
7000	Recycling Containers	91,683	149,866	122,090	150,000	129,040	150,000
	TOTAL CAPITAL OUTLAY	**91,683**	**149,866**	**122,090**	**150,000**	**129,040**	**150,000**

MUNICIPAL DISPOSAL ACTIVITIES (continued)
47603600

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
TRANSFERS OUT							
8200	Operating Transfer to Other Funds	677,193	740,198	481,396	562,500	671,438	770,288
8200	Interfund Transfer / Hazardous Waste	2,581	0	0	2,676	0	0
8200	Interfund Transfer / Recycling Set-aside	46,194	0	0	72,471	0	0
8220	Transfer Out - Insurance Reserve	7,556	13,102	1,118	4,717	4,717	4,373
	TOTAL TRANSFERS OUT	**733,524**	**753,300**	**482,514**	**642,364**	**676,155**	**774,661**
	TOTAL EXPENDITURES	**4,713,493**	**5,219,194**	**5,061,394**	**5,309,235**	**5,269,912**	**5,386,300**

STREET CLEANING
47603630

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4341	Interfund Charges Revenue - Re	0	0	(6,052)	0	0	0
4208	Late Payment/Other Penalty	(10,158)	(9,237)	(9,003)	(10,000)	(7,328)	(10,000)
4256	Street Sweeping Fees	(385,300)	(387,513)	(393,468)	(393,824)	(398,717)	(398,717)
4671	Sale of Real and Personal Prop	0	0	(17,600)	0	0	0
4682	Collection Recovery	(374)	(357)	(275)	(200)	(268)	(200)
	TOTAL REVENUE	**(395,832)**	**(397,107)**	**(426,399)**	**(404,024)**	**(406,313)**	**(408,917)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	150,273	212,429	213,819	218,535	189,664	160,965
5005	Salaries / Part-time	0	2,865	7,453	14,976	10,127	14,976
5100	Overtime	3,250	12,683	14,948	5,250	9,021	5,000
5105	Salaries - Leave Payout	6,727	5,077	1,918	1,354	2,175	212
5110	Salaries / Uniform Pay	925	750	1,100	1,100	1,100	800
5200	Salaries - Auto and Expense Allowance	510	510	510	510	306	0
5300	Public Employees Retirement System	37,041	61,386	66,125	58,415	64,581	51,660
5302	Long-term Disability Insurance	538	710	749	775	676	578
5303	Life Insurance Premiums	202	243	242	240	208	174
5304	Worker's Compensation Insurance	12,605	19,219	20,307	21,149	18,290	17,065
5305	Medicare Tax - Employer's Share	2,424	3,554	3,734	3,700	3,095	2,790
5307	Deferred Compensation/Part-time	0	110	437	562	400	562
5308	Deferred Compensation/Full-time	5,169	7,964	8,288	8,587	7,292	6,289
5309	Unemployment Insurance	1,013	1,255	1,292	1,176	1,176	903
5310	Section 125 Benefit Allow.	45,975	73,392	73,664	76,417	68,341	45,445
	TOTAL SALARIES AND BENEFITS	**266,652**	**402,147**	**414,586**	**412,745**	**376,452**	**307,420**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	4	3	3	150	3	50
6412	Advertising	703	0	0	2,000	0	500
6425	Vehicle Fuel, Supplies & Maintenance	27,018	27,004	28,357	35,000	26,755	75,500
6532	Other Maintenance Supplies	10,918	10,780	7,265	14,000	14,000	14,000
6560	Liability/Property Insurance	2,627	2,787	3,358	4,021	4,021	4,727
6900	Interfund Charges - Fac. Maint.	9,210	3,732	3,732	0	0	0
6902	Interfund Charges-Central Supply	260	252	206	1,000	1,000	1,000
6904	Interfund Charges - Admin. Ove	0	0	0	0	0	20,623
6908	Interfund Charges-Vehicle Repairs	65,561	71,882	82,727	82,328	82,328	74,705
6907	Interfund Charges -Replacement Vehicles	65,733	80,967	90,133	91,404	91,404	91,404
8220	Transfer Out - Insurance Reserve	10,100	17,514	1,495	6,305	6,305	5,084
	TOTAL MAINTENANCE AND OPERATIONS	**192,134**	**214,922**	**217,276**	**236,208**	**225,816**	**287,594**
	TOTAL EXPENDITURES	**458,786**	**617,069**	**631,861**	**648,953**	**602,269**	**595,013**

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

"Formerly" PUBLIC WORKS- STREET CLEANING
47603630

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4355	Transfer-In from Dept 530 Solid Waste	0	0	0	0	0	0
	TOTAL REVENUE	**0**	**0**	**0**	**0**	**0**	**0**
SALARIES AND BENEFITS							
5000	Salaries - Full-time	0	0	0	0	0	0
5005	Salaries - Part-time	0	0	0	0	0	0
5100	Salaries - Overtime	0	0	0	0	0	0
5105	Salaries - Leave Payout	0	0	0	0	0	0
5110	Salaries / Uniform Pay	0	0	0	0	0	0
5200	Salaries - Auto and Expense Allowance	0	0	0	0	0	0
5300	Public Employees Retirement System	0	0	0	0	0	0
	Health Insurance Benefits	0	710	0	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	0	0	0	0	0	0
5305	Medicare Tax - Employer's Share	0	0	0	0	0	0
	FICA - Employer's Share	0	7,964	0	0	0	0
5307	Deferred Compensation - Part-time	0	0	0	0	0	0
5308	Deferred Compensation - Full-time	0	0	0	0	0	0
5309	Unemployment Insurance	0	0	0	0	0	0
5310	Section 125 Benefit Allow.	0	0	0	0	0	0
	TOTAL SALARIES AND BENEFITS	**0**	**8,674**	**0**	**0**	**0**	**0**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	0	0	0	0	0	0
6425	Vehicle Fuel, Supplies & Maintenance	326	0	0	0	0	0
6532	Other Maintenance Supplies	0	0	0	0	0	0
6560	Liability / Property Insurance	0	0	0	0	0	0
6900	Interfund Charges - Fac.Maint.	0	0	0	0	0	0
6902	Interfund Charges - Central Supply	0	0	0	0	0	0
6908	Interfund Charges - Vehicle Repairs	0	0	0	0	0	0
6907	Interfund Charges - Replacement Vehicles	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**326**	**0**	**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	**326**	**8,674**	**0**	**0**	**0**	**0**

Note: This budget was moved to Fund 47600, Department 530 in fiscal year 2014/2015. See page D-62

WATER UTILITY - BILLING/COLLECTIONS
20300000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
UNDESIGNATED REVENUE							
4162	Interest Income	(93,589)	(83,557)	(123,118)	(40,000)	(72,541)	(70,000)
4205	Capital Development Charge	(751)	(439)	(1,737)	0	(2,732)	0
4206	Construction Usage Fees	(7,645)	(5,620)	(6,462)	(6,000)	(2,560)	(6,000)
4208	Late Payment/Other Penalty	(101,942)	(118,204)	(158,476)	(105,000)	(175,022)	(125,000)
4215	Infrastructure Cost Payback	(5,649)	0	(8,242)	(5,000)	(43,544)	(5,000)
4220	Meter Amortization	(6,035)	(6,282)	(8,179)	(9,000)	(3,003)	(9,000)
4221	Meter Setup / Relocation Fee	(2,104)	(2,442)	(2,480)	(2,000)	(445)	(2,000)
4224	Water Patrol Fines	(23,575)	(67,344)	(86,550)	(25,000)	(53,737)	(50,000)
4229	User Charges	(5,384,900)	(7,023,855)	(8,821,446)	(10,634,682)	(11,087,817)	(12,196,598)
4246	Water Permits and Fees	(1,225)	(1,611)	(1,674)	(1,500)	(2,396)	(1,500)
4320	Capital Contribution	(26,269)	(46,725)	0	0	0	0
4346	Interfund Charges - Cost Distribution	(4,000)	(4,000)	(4,200)	(4,326)	(4,326)	(4,326)
4355	Transfer In from Rate Stabilization Fund	0	0	0	0	0	0
4659	Refunds and Reimbursements	(10,944)	(13,630)	(5,884)	(5,000)	(2,886)	(5,000)
4671	Sale of Real and Personal Property	(1,952)	(4,250)	(6,187)	0	(1,750)	0
4682	Collection Recovery	(2,853)	(2,563)	(3,473)	(2,000)	(1,096)	(2,000)
4751	Realized Gain/<Loss> on Sale of Invest.	0	0	23,459	0	0	0
4202	Application Fee	(38,977)	(37,429)	(40,668)	(35,000)	(34,439)	(35,000)
4742	Unrealized Gain/Loss on Invest	0	0	43,558		0	0
	TOTAL UNDESIGNATED REVENUE	**(5,712,410)**	**(7,417,952)**	**(9,211,758)**	**(10,874,508)**	**(11,488,294)**	**(12,511,424)**
MAINTENANCE AND OPERATIONS							
6904	Interfund Charges - Admin. Overhead	51,775	55,769	0	0	0	0
8200	Operating Transfer to other funds	594,385	670,397	0	0	0	0
8200	Operating Transfer to Rate Stabilization Fund	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**646,160**	**726,166**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**646,160**	**726,166**	**0**	**0**	**0**	**0**

FINANCE UTILITY BILLING - WATER
20301220

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
SALARIES AND BENEFITS							
5000	Salaries / Full-time	0	0	224,065	290,392	243,311	296,782
5005	Salaries / Part-time	0	0	35,392	33,834	32,525	35,351
5100	Salaries / Overtime	0	0	2,669	0	379	0
5105	Salaries - Leave Payout	0	0	271	2,211	2,211	2,184
5110	Salaries / Uniform Pay	0	0	0	0	-	0
5200	Salaries - Auto and Expense Allowance	0	0	244	225	225	225
5300	Public Employees Retirement System	0	0	59,961	65,592	68,996	77,824
5302	Long Term Disability Insurance	0	0	850	1,021	859	1,044
5303	Life Insurance Premiums	0	0	247	298	248	298
5304	Worker's Compensation Insurance	0	0	22,577	28,587	24,144	31,187
5305	Medicare Tax - Employer's Share	0	0	4,061	4,918	4,079	5,037
5307	Deferred Compensation / Part-time	0	0	1,177	1,269	929	1,326
5308	Deferred Compensation / Full-time	0	0	8,588	11,229	8,788	11,498
5309	Unemployment Insurance	0	0	1,741	1,717	1,717	1,717
5310	Section 125 Benefit Allow.	0	0	97,405	108,745	106,639	107,097
	TOTAL SALARIES AND BENEFITS	**0**	**0**	**459,248**	**550,038**	**495,050**	**571,569**
MAINTENANCE AND OPERATIONS							
6402	Telephone & Fax Charges	0	0	3,905	3,000	8,000	8,000
6411	Advertising/Bids and Notices	0	0	384	400	87	400
6415	Subscriptions	0	0	0	0	0	0
6416	Office Supplies	0	0	5,194	8,000	4,767	8,000
7025	Software	0	0	0	0	0	0
6418	Postage	0	0	42,049	45,000	38,000	45,000
6425	Vehicle Fuel, Supplies & Maintenance	0	0	2,567	3,250	1,471	3,250
6440	Contracted Services	0	0	35,497	47,500	32,320	47,500
6450	Bad Debt Expense	0	0	0	0	0	0
6451	Bank Service Charges	0	0	22,917	26,000	26,000	27,000
6530	Conference, Training, Education	0	0	82	500	100	500
6532	Maintenance/Other Supplies	0	0	15	0	0	0
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	97	150	115	150
6903	Interfund Charges - Cost Distribution	0	0	0	0	0	0
6904	Interfund Charges Admin Overhead	0	0	25,959	26,356	26,356	40,760
6907	Interfund Charges Vehicle Replacements	0	0	0	2,473	2,473	0
6908	Interfund Charges Vehicle Repairs	0	0	5,548	5,480	5,480	0
6918	Interfund Charges - Computer Maint.	0	0	26,354	26,354	25,139	33,211
6920	Interfund Charges-Computer Replacement	0	0	2,396	2,395	2,395	7,486
6923	Interfund Charges- Software	0	0	5,751	9,464	0	4,143
6924	Interfund Charges - Motor Rental	0	0	0	0	0	2,970
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**178,714**	**207,971**	**174,353**	**230,020**
CAPITAL OUTLAY							
7000	Office Furniture	0	0	359	500	500	500
	TOTAL CAPITAL OUTLAY	**0**	**0**	**359**	**500**	**500**	**500**
TRANSFERS OUT							
8000	Interest Expense	0	0	8,647	2,000	4,500	4,500
8220	Transfers Out - Insurance Reserve	0	0	0	0	0	9,390
	TOTAL TRANSFERS OUT	**0**	**0**	**8,647**	**2,000**	**4,500**	**13,890**
	TOTAL EXPENDITURES	**0**	**0**	**646,968**	**760,509**	**674,403**	**815,979**

WATER UTILITY - MAINTENANCE AND OPERATIONS
20303800

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
SALARIES AND BENEFITS							
5000	Salaries / Full-time	438,268	512,527	660,040	772,596	662,960	657,979
5005	Salaries / Part-time	18,496	22,189	9,900	19,054	2,186	14,395
5100	Salaries / Overtime	30,871	38,274	40,472	25,000	36,610	35,000
5105	Salaries - Leave Payout	19,168	13,519	15,798	9,702	33,885	7,155
5110	Salaries / Uniform Pay	1,620	2,050	2,835	2,673	2,520	2,498
5200	Salaries - Auto & Expense Allowance	2,559	1,238	1,238	1,239	1,052	909
5300	Public Employees Retirement System	105,519	127,030	191,229	180,142	185,386	173,779
5302	Long Term Disability Insurance	1,519	1,711	2,234	2,619	2,232	2,272
5303	Life Insurance Premiums	432	465	590	749	589	667
5304	Worker's Compensation Insurance	42,037	49,875	64,499	72,224	61,869	66,657
5305	Medicare Tax - Employer's Share	8,218	9,253	12,112	12,625	10,824	10,971
5307	Deferred Compensation / Part-time	430	512	359	540	91	540
5308	Deferred Compensation / Full-time	15,513	17,736	24,081	28,552	23,291	24,497
5309	Unemployment Insurance	3,132	2,690	3,541	3,201	3,201	2,844
5310	Section 125 Benefit Allow.	123,174	140,763	167,311	218,367	167,794	175,821
	TOTAL SALARIES AND BENEFITS	**810,956**	**939,833**	**1,196,238**	**1,349,282**	**1,194,490**	**1,175,985**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	1,241,825	1,064,872	1,334,641	1,360,000	1,490,291	1,535,000
6402	Telephone and Fax Charges	4,275	4,005	13,192	7,800	8,395	8,500
6411	Advertising/Bids and Notices	0	0	132	0	0	0
6412	Advertising - Other	569	1,899	826	1,000	610	1,000
6414	Professional Dues	3,839	2,503	1,657	5,700	2,103	5,700
6415	Publications/Subscriptions	0	0	0	475	0	0
6416	Office Supplies - Expendable	1,257	1,502	1,836	1,500	1,500	1,500
6417	Software Costs	0	2,918	0	23,295	0	0
6418	Postage / Other Mailing Charges	654	693	539	700	700	1,200
6420	Mileage Reimbursements	0	0	0	100	0	0
6425	Vehicle Fuel, Supplies & Maintenance	29,881	24,710	26,523	36,500	33,275	36,500
6440	Contracted Services	127,656	45,820	183,451	185,003	100,000	225,610
6515	Taxes and Assessments	8,468	10,151	5,676	16,000	8,800	12,000
6532	Building Supplies, Keys, Repairs	2,111	2,654	191,060	172,500	294,677	125,000
6532	Other Maintenance Supplies	233,527	2,654	0	0	0	0
6560	Liability / Property Insurance	77,768	82,508	99,391	119,031	119,031	139,926
6562	Retiree Insurance Premiums	1,491	1,716	1,712	2,704	2,378	2,704
6580	OPEB Obligation Expense	0	2,358	0	5,885	0	5,885
6530	Conference, Training, Education	5,225	4,377	8,961	15,000	15,000	15,000
6555	Water Conservation Program	9,516	18,764	0	0	415	0
6600	Depreciation / Replacement	68,415	70,170	47,310	0	0	0
6923	Interfund Charges - Software	0	0	18,038	23,295	23,295	10,199
6900	Interfund Charges - Fac. Maint	16,768	74,131	96,665	125,229	125,229	130,993
6902	Interfund Charges - Central Supply	16,040	39,377	11,553	22,500	22,500	22,500
6903	Interfund Charges - Cost Distribution	186,097	201,097	214,917	384,917	214,917	214,917
6904	Interfund Charges - GF-Admin. Overhd	211,822	278,866	321,972	324,417	324,417	303,081
6908	Interfund Charges - Vehicle Repairs	52,894	55,612	71,481	75,090	75,090	66,104
6907	Interfund Charges - Replace Vehicles	90,267	95,733	88,833	86,667	86,667	85,000
6918	Interfund Charges-Computer Maint.	35,067	47,535	80,573	80,573	61,882	88,411
6920	Interfund Charges-Computer Rplcmt	0	9,487	9,487	9,487	9,487	19,302
6924	Interfund Charges - Motor Rental	0	0	0	0	0	4,670
8200	Transfer Out - Water Conservation	0	0	60,000	60,000	60,000	60,000
8220	Transfer Out - Insurance Reserve	28,008	48,570	4,145	17,485	17,485	20,080
	TOTAL MAINTENANCE AND OPERATIONS	**2,453,440**	**2,194,682**	**2,894,570**	**3,162,854**	**3,098,144**	**3,140,783**
CAPITAL OUTLAY							
7000	Office Furniture	895	0	0	0	0	0
7000	Computer Equipment and Peripherals	348	0	0	0	0	0
7000	Replacement of Equipment	0	0	1,246	16,600	16,600	0
7000	Pump Bowls	22,500	0	0	0	0	0
7050	4th St Widening, UPRR to Lake, R-5	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**23,743**	**0**	**1,246**	**16,600**	**16,600**	**0**
	TOTAL EXPENDITURES	**3,288,139**	**3,134,515**	**4,092,054**	**4,528,736**	**4,309,234**	**4,316,767**

WATER UTILITY - QUALITY CONTROL
20303810

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
SALARIES AND BENEFITS							
5000	Salaries / Full-time	169,235	148,465	323,527	410,533	380,031	282,767
5005	Salaries / Part-time	44,690	68,558	40,324	29,093	38,094	0
5100	Salaries / Overtime	1,610	1,422	1,051	9,000	2,319	19,500
5105	Salaries - Leave Payout	6,156	1,179	4,482	1,354	25,692	212
5110	Salaries / Uniform Pay	1,000	750	1,875	2,000	2,000	1,750
5200	Salaries - Auto and Expense Allowance	510	510	510	510	306	0
5300	Public Employees Retirement System	41,018	35,971	79,794	102,736	103,360	74,457
5302	Long Term Disability Insurance	662	602	1,190	1,466	1,265	1,016
5303	Life Insurance Premiums	226	200	346	484	354	367
5304	Worker's Compensation Insurance	17,742	17,955	31,718	39,732	36,145	28,547
5305	Medicare Tax - Employer's Share	3,290	3,177	5,704	6,881	6,616	4,733
5307	Deferred Compensation / Part-time	1,703	2,603	1,507	1,091	1,481	0
5308	Deferred Compensation / Full-time	6,905	5,281	12,826	16,651	14,697	11,405
5309	Unemployment Insurance	2,480	2,472	2,798	2,394	2,394	1,491
5310	Section 125 Benefit Allow.	78,061	89,737	94,903	154,053	103,425	93,031
	TOTAL SALARIES AND BENEFITS	**375,288**	**378,880**	**602,554**	**777,978**	**718,179**	**519,276**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	848	736	3,937	4,000	7,500	5,000
6411	Advertising - Bids and Legal Notices	0	0	1,254	6,000	200	6,000
6414	Professional Dues	1,120	165	0	1,000	210	0
6416	Office Supplies - Expendable	278	569	909	1,000	2,763	1,500
6418	Postage / Other Mailing Charges	4,869	3,052	3,420	3,400	2,978	3,400
6425	Vehicle Fuel, Supplies & Maintenance	3,316	2,066	3,791	10,000	2,223	3,000
6515	Taxes and Assessments	0	0	37,390	40,000	37,808	40,000
6555	Water Conservation Program	0	24,195	139,139	230,000	230,000	0
6440	Contracted Services	46,519	59,801	92,468	240,238	18,150	225,000
6532	Other Maintenance Supplies	25,290	74,419	42,134	50,000	40,000	50,000
6562	Retiree Insurance Premiums	0	0	0	932	0	932
6580	OPEB Obligation Expense	0	0	0	1,604	0	1,604
6530	Conference, Training, Education	1,972	713	5,385	6,500	6,500	6,500
6600	Depreciation / Replacement	10,935	10,935	10,935	0	0	0
6900	Interfund Charges - Fac. Maint.	16,768	74,131	96,665	83,486	83,486	85,662
6902	Interfund Charges - Central Supply	1,238	1,557	4,615	4,000	2,753	4,000
6903	Interfund Charges - Cost Distribution	0	0	170,000	170,000	170,000	170,000
6904	Interfund Charges - Admin. Overhead	23,478	41,195	86,370	87,026	87,026	57,361
6908	Interfund Charges - Vehicle Repairs	7,597	7,669	8,826	10,959	10,959	15,219
6907	Interfund Charges - Replace Vehicles	8,000	9,400	8,813	11,417	11,417	14,883
6918	Interfund Charges-Computer Maint.	0	0	0	0	0	0
6920	Interfund Charges-Computer Rplcmt	0	0	0	0	0	0
8220	Transfer Out - Insurance Reserve	14,684	25,462	2,173	9,166	9,166	8,490
	TOTAL MAINTENANCE AND OPERATIONS	**166,912**	**336,065**	**718,223**	**970,729**	**723,139**	**698,551**
CAPITAL OUTLAY							
	New Equipment	0	0	0	0	0	0
7000	Replacement of Equipment	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**542,200**	**714,946**	**1,320,778**	**1,748,707**	**1,441,318**	**1,217,827**

WATER UTILITY - WATER CONSERVATION
20303820

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4244	Water Conservation Revenue	0	0	0	0	0	
		0	**0**	**0**	**0**	**0**	**0**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	0	0	0	0	0	101,853
5005	Salaries / Part-time	0	0	0	0	0	29,093
5100	Salaries / Overtime	0	0	0	0	0	0
5105	Salaries - Leave Payout	0	0	0	0	0	0
5110	Salaries / Uniform Pay	0	0	0	0	0	250
5200	Salaries - Auto and Expense Allowance	0	0	0	0	0	0
5300	Public Employees Retirement System	0	0	0	0	0	32,689
5302	Long Term Disability Insurance	0	0	0	0	0	367
5303	Life Insurance Premiums	0	0	0	0	0	102
5304	Worker's Compensation Insurance	0	0	0	0	0	12,319
5305	Medicare Tax - Employer's Share	0	0	0	0	0	1,980
5307	Deferred Compensation / Part-time	0	0	0	0	0	1,091
5308	Deferred Compensation / Full-time	0	0	0	0	0	4,278
5309	Unemployment Insurance	0	0	0	0	0	840
5310	Section 125 Benefit Allow.	0	0	0	0	0	25,140
	TOTAL SALARIES AND BENEFITS	**0**	**0**	**0**	**0**	**0**	**210,002**
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	0	0	0	0	0	25,000
6416	Office Supplies	0	0	0	0	0	0
6418	Postage / Other Mailing Charges	0	0	0	0	0	0
6425	Vehicle Fuel, Supplies & Maintenance	0	0	0	0	0	0
6440	Contracted Services	0	0	0	0	0	0
6441	Contracted Services - Citations	0	0	0	0	0	0
6532	Supplies	0	0	0	0	0	0
6555	Water Conservation Program	0	0	0	0	0	200,000
6580	OPEB Obligation Expense	0	0	0	0	0	0
6530	Conference, Training, Education	0	0	0	0	0	0
6779	Pension Expense - GASB 68	0	0	0	0	0	0
6900	Interfund Charges - Fac. Maint.	0	0	0	0	0	0
6902	Interfund Charges - Central Supply	0	0	0	0	0	0
6903	Interfund Charges - Cost Distribution	0	0	0	0	0	0
6904	Interfund Charges - Admin. Overhead	0	0	0	0	0	17,734
8220	Transfer Out - Insurance Reserve	0	0	0	0	0	3,675
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**0**	**0**	**0**	**246,409**
CAPITAL OUTLAY							
7000	Vehicles and Equipment	0	0	0	0	0	0
7030	Facilities and Improvements	0	0	0	0	0	0
7050	Construction/Infrastructure	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**456,411**

WATER UTILITY- CAPITAL OUTLAY
20303830

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
MAINTENANCE AND OPERATIONS							
6600	Depreciation / Replacement	749,154	775,901	770,476	0	0	0
6602	Capitalized Asset Contra Account	(577,528)	(42,285)	0	0	0	0
6605	Loss on Disposal of Capital Asset	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**171,626**	**733,616**	**770,476**	**0**	**0**	**0**
CAPITAL OUTLAY							
7030	**Facilities and Improvements**	**0**	**0**	**0**	**0**	**0**	**25,000**
6804	**Infrastructure Study**	**0**	**48,319**	**0**	**0**	**150,000**	**150,000**
7050	Water Tower Recoating	0	0	1,861,881	0	3,022,000	0
	Water Feasibility Project & New Water Supply	0	0	0	0	0	0
7050	Replace Water Meters	442,377	2,074	0	0	0	0
7050	Water Well #37 and #18	577,528	42,285	0	0	0	0
7050	**Construction/Infrastructure**	**0**	**0**	**0**	**0**	**0**	**2,649,500**
7050	12-Inch Main - Tulare St, Daulton to Yosemite	0	0	0	0	0	0
7050	Well #27 Pipeline Outfall Extension - W-17	0	0	0	530,000	0	0
7050	Pump Station for tank at Ave 17/Road27-W-PS-1	0	0	0	158,000	0	0
7050	Water Tower Demolition, W-26	0	0	0	265,000	0	0
6804	Water System Condition Assess/Rehab	0	1,639	74,241	250,000	0	0
7050	Water Storage Tank Installation	0	0	0	225,000	0	0
7050	Well 28 Pump Replacement	0	0	0	500,000	0	0
7050	4th St Median, R-56	0	54,363	0	0	0	0
7050	Asset Management Software	0	0	0	150,000	0	0
7050	Lake St Water Main-Ellis to Ave 17	0	0	0	60,000	0	0
7050	Chlorination Well 15	0	0	0	115,000	0	0
7050	Water Meter Programmer (2)	0	0	0	20,000	0	0
7050	Water Meter Test Stand	0	0	0	50,000	0	0
7050	Large Water Meter Replacement (25)	0	0	0	100,000	0	0
7050	Replace Commercial Water Meters-W23	27,866	316,632	0	100,000	0	0
7000	Pump Bowls	0	0	0	50,000	0	0
7000	3 Cranes for Vehicles	0	0	0	30,000	0	0
	TOTAL CAPITAL OUTLAY	**1,047,771**	**465,310**	**1,936,122**	**2,603,000**	**3,172,000**	**2,824,500**
	TOTAL EXPENDITURES	**1,219,397**	**1,198,927**	**2,706,598**	**2,603,000**	**3,172,000**	**2,824,500**

WATER DEBT SERVICE - REVENUE BONDS
20303840

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income-2010 bond	(5,234)	(8,245)	(5,028)	(8,000)	0	0
4742	Unrealized Gain <Loss> From Invest.	(3,287)	(3,122)	0	0	0	0
	TOTAL REVENUE	**(8,521)**	**(11,367)**	**(5,028)**	**(8,000)**	**0**	**0**
MAINTENANCE AND OPERATIONS							
6440	Contracted Services	0	1,500	2,655	0	0	0
6448	Bond Trustee Fees	0	1,902	3,354	4,900	4,900	4,134
6601	Amortization Expense	(1,368)	(1,038)	0	0	3,500	4,721
8000	Interest Expense	95,769	62,779	549,584	72,150	74,740	527,623
8001	Principal Repayment-2006/2015 bond	0	0	0	70,000	70,000	395,000
6448	Bond Trustee Fees	5,300	1,902	0	0		0
6601	Amortization Expense-2010 bond	5,422	5,422	0	15,400		0
8000	Interest Expense-2010 bond	496,013	62,779	0	467,513		
8001	Principal Repayment-2010 bond	0	0	0	315,000		
	TOTAL MAINTENANCE AND OPERATIONS	**601,136**	**135,247**	**555,593**	**944,963**	**153,140**	**931,478**
	TOTAL EXPENDITURES	**601,136**	**135,247**	**555,593**	**944,963**	**153,140**	**931,478**

WATER RATE STABILIZATION FUND
20310000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
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
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

DRAINAGE SYSTEM - CAPITAL OUTLAY
45003040

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4320	Capital Contribution	(31,632)	(288,172)	(31,080)	0	0	0
	TOTAL REVENUE	**(31,632)**	**(288,172)**	**(31,080)**	**0**	**0**	**0**
CAPITAL OUTLAY							
7050	San Sabastian Basin Overflow Pipeline	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

DRAINAGE SYSTEM - OPERATIONS
45003080

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
UNDESIGNATED REVENUE							
4162	Interest Income	(4,163)	(3,447)	(3,147)	0	(1,441)	0
4208	Late Payment/Other Penalty	(13,745)	(11,897)	(11,798)	(13,000)	(9,999)	(11,000)
4210	Drainage User Fees	(640,477)	(655,243)	(663,637)	(660,000)	(666,708)	(660,000)
4682	Collection Recovery	(474)	(290)	(277)	(250)	(119)	(250)
4346	Storm Drain Basin Maint. - Transfer-in from 20300.713	0	0	(170,000)	(170,000)	(170,000)	(170,000)
	TOTAL UNDESIGNATED REVENUE	**(658,859)**	**(670,876)**	**(848,860)**	**(843,250)**	**(848,267)**	**(841,250)**
MAINTENANCE AND OPERATIONS							
6451	Bank Service Charges	(5)	0	1	200	0	200
6532	Maintenance/Other Supplies	0	0	108	0	0	0
6600	Depreciation / Replacement	0	0	589	0	0	0
6605	Loss on Disposal of Capital Asset	0	0	0	0	0	0
6704	Intergovernmental Charges - Property Tax	399	0	0	464	0	464
7025	Software Costs	0	365	0	2,912	0	0
6900	Interfund Charges - Fac.Maint.	15,120	66,846	87,165	47,706	47,706	47,998
6904	Interfund Charges - Admin. Overhead	7,400	3,604	5,942	5,987	5,987	2,084
6918	Computer Maintenance	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**22,914**	**70,815**	**93,804**	**57,269**	**53,693**	**50,746**
TRANSFERS OUT							
8200	Operating Transfer to Other Funds	45,000	45,000	45,000	45,000	45,000	45,000
	TOTAL TRANSFERS OUT	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**
	TOTAL EXPENDITURES	**67,914**	**115,815**	**138,804**	**102,269**	**98,693**	**95,746**

DRAINAGE SYSTEM - FLOOD CONTROL
45003090

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
SALARIES AND BENEFITS							
5000	Salaries - Full-time	168,745	207,187	216,337	236,583	218,829	283,159
5100	Salaries / Overtime	4,244	6,704	9,650	7,000	9,078	7,000
5105	Salaries - Leave Payout	2,793	3,530	3,674	4,477	4,477	2,822
5110	Salaries / Uniform Pay	1,015	288	1,015	1,015	840	1,315
5200	Auto and Expense Allowance	1,239	1,238	1,239	1,239	1,035	729
5300	Public Employees Retirement System	41,523	54,698	65,946	57,375	69,673	78,428
5302	Long-term Disability Insurance	615	657	726	798	742	976
5303	Life Insurance Premiums	216	206	222	247	225	308
5304	Worker's Compensation Insurance	13,921	17,563	19,336	21,566	19,718	27,369
5305	Medicare Tax - Employer's Share	2,664	3,178	3,738	3,790	3,139	4,468
5308	Deferred Compensation -Full-time	5,809	6,713	7,485	8,205	7,443	10,281
5309	Unemployment Insurance	1,085	1,024	932	954	954	1,206
5310	Section 125 Benefit Allow.	58,090	53,572	66,686	81,658	78,543	103,938
	TOTAL SALARIES AND BENEFITS	**301,959**	**356,357**	**396,986**	**424,908**	**414,696**	**521,999**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	39,254	46,477	50,329	49,000	48,921	50,389
6402	Telephone and Fax Charges	0	0	0	0	0	0
6425	Vehicle Fuel, Supplies & Maintenance	11,823	9,012	11,859	16,000	13,477	13,000
6440	Contracted Services	33,965	653	13,124	13,346	7,829	38,200
6515	Taxes and Assessments	22,121	17,171	23,148	24,000	22,059	24,000
6532	Building Supplies, Keys, Repairs	851	35,651	30,346	36,000	27,747	32,000
6532	Other Maintenance Supplies	26,114	0	0	0	0	0
6562	Retiree Insurance Premiums	0	0	0	0	0	0
6580	OPEB Obligation Expense	1,036	2,914	0	0	0	0
6600	Depreciation / Replacement	0	0	19,141	0	0	0
6704	Intergovernmental Charge-Landfill Fee	0	0	0	0	0	0
6902	Interfund Charges - Central Supply	472	0	1,859	1,000	1,000	1,000
6908	Interfund Charges - Vehicle Repairs	36,686	38,634	36,792	36,343	36,343	32,978
6907	Interfund Charges - Vehicle Replacement	15,633	16,900	11,865	12,031	12,031	12,031
8220	Transfer Out - Insurance Reserve	15,664	27,163	2,318	9,779	9,779	8,244
6904	Interfund Charges - Admin. Overhead	16,492	27,337	32,558	32,805	32,805	38,271
6918	Interfund Charges-Computer Maint.	2,998	5,942	8,128	8,128	7,342	11,490
6920	Interfund Charges-Computer Rplcmt	0	1,186	1,186	1,186	1,186	649
6923	Interfund Charges- Software	0	0	2,256	2,912	2,912	1,275
	TOTAL MAINTENANCE AND OPERATIONS	**223,109**	**229,041**	**244,908**	**242,530**	**223,431**	**263,527**
	TOTAL EXPENDITURES	**525,068**	**585,398**	**641,894**	**667,437**	**638,127**	**785,526**

MUNICIPAL AIRPORT OPERATIONS
20503270

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4002	Current Unsecured Property Tax	(70,353)	(58,333)	(90,157)	(70,000)	(51,326)	(70,000)
4150	Administration Building Rental	(15,780)	(15,780)	(15,780)	(18,000)	(15,780)	(15,780)
4151	Agricultural Leases	(169,127)	(161,544)	(174,186)	(170,000)	(197,869)	(170,000)
4152	Airport Land Area Lease	(144,408)	(145,037)	(146,579)	(145,000)	(145,000)	(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	(9,207)	(11,238)	(5,340)	(8,000)	(17,220)	(8,000)
4155	Hangar Rentals	(184,949)	(179,471)	(183,473)	(180,000)	(183,700)	(180,000)
4162	Interest Income	(11,200)	(8,188)	(8,848)	(4,000)	(3,153)	(4,000)
4177	Tiedown Rentals	(6,028)	(2,816)	(2,338)	(2,000)	(1,877)	(2,000)
4240	Utility Reimbursement	(120)	(120)	(120)	(120)	(120)	(120)
4419	California Aid to Airports	(20,000)	(20,000)	0	(10,000)	(10,000)	(10,000)
4657	Miscellaneous Revenue	(25)	0	0	0	0	0
4659	Refunds and Reimbursements	(16,957)	(17,257)	(18,436)	(20,000)	(20,000)	(20,000)
4671	Sale of Real and Personal Property	(1,809)	0	0	0	0	0
	TOTAL REVENUE	**(651,463)**	**(621,284)**	**(646,757)**	**(628,620)**	**(647,545)**	**(626,400)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	69,321	77,758	94,143	107,641	84,218	106,264
5005	Salaries / Part-time	859	22,163	17,490	14,395	0	14,395
5100	Salaries/Overtime	125	103	95	500	233	500
5105	Salaries - Leave Payout	1,036	1,179	3,069	1,354	80	212
5110	Salaries / Uniform Pay	250	250	500	500	500	500
5200	Salaries - Auto and Expense Allowance	510	510	510	510	306	0
5300	Public Employees Retirement System	15,358	18,096	24,834	29,749	25,368	33,182
5302	Long Term Disability Insurance	239	259	316	376	287	381
5303	Life Insurance Premiums	79	82	94	134	84	129
5304	Worker's Compensation Insurance	5,624	8,148	9,657	10,848	7,002	11,424
5305	Medicare Tax - Employer's Share	1,070	1,472	1,809	1,868	1,113	1,841
5307	Deferred Compensation / Part-time	32	842	335	0	0	0
5308	Deferred Compensation / Full-time	2,400	2,620	3,326	3,929	2,995	3,992
5309	Unemployment Insurance	440	1,172	752	630	630	609
5310	Section 125 Benefit Allow.	31,648	36,918	36,755	42,505	32,878	35,989
	TOTAL SALARIES AND BENEFITS	**128,991**	**171,572**	**193,686**	**214,939**	**155,694**	**209,418**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	25,891	24,998	21,832	26,000	31,168	32,103
6402	Telephone and Fax Charges	747	753	1,940	1,000	9,629	6,300
6416	Office Supplies - Expendable	121	0	350	600	151	600
7025	Software Costs	0	365	0	0	0	0
6418	Postage / Other Mailing Charges	102	314	178	200	328	200
6425	Vehicle Fuel, Supplies & Maintenance	6,510	7,463	5,427	7,000	5,131	7,000
6440	Contracted Services	6,459	24,973	23,022	40,000	40,838	36,700
6515	Taxes and Assessments	14,370	15,625	9,858	24,000	19,880	24,000
6532	Building Supplies, Keys, Repairs	4,013	9,152	19,927	20,000	15,000	15,000
6532	Other Maintenance Supplies	9,964	0	0	0	0	0
6560	Liability / Property Insurance	46,513	41,932	64,248	58,711	58,711	69,018
6530	Conference, Training, Education	3,109	2,836	3,892	4,000	2,837	4,000
6600	Depreciation / Replacement	284,380	283,257	278,410	0	0	0
6800	Developer Reimbursement	16,957	19,898	17,566	25,000	23,393	25,000
6900	Interfund Charges - Fac.Maint.	11,134	49,224	64,187	17,890	17,890	20,999
6902	Interfund Charges - Central Supply	1,772	775	1,376	2,000	1,291	1,500
6903	Interfund Charges - Cost Distribution	64,083	64,083	0	64,083	64,083	0
6904	Interfund Charges - Admin. Overhead	71,615	63,890	76,995	77,580	77,580	74,613
6908	Interfund Charges - Vehicle Repairs	17,971	18,579	21,382	21,122	21,122	19,166
6907	Interfund Charges - Replace Vehicles	14,200	13,400	12,617	12,617	12,617	11,917
6918	Interfund Charges-Computer Maint.	5,502	5,942	8,160	8,160	7,735	12,528
6920	Interfund Charges-Computer Rplcmt	0	1,900	1,900	1,900	1,900	2,747
6923	Interfund Charges- Software	0	0	2,256	2,912	2,912	1,275
8220	Transfers Out - Insurance Reserve	5,276	9,149	781	3,294	3,294	3,407
	TOTAL MAINTENANCE AND OPERATIONS	**610,689**	**658,508**	**636,305**	**418,068**	**417,490**	**368,072**

MUNICIPAL AIRPORT OPERATIONS (continued)
20503270

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
DEBT SERVICE							
8000	T-Hangar #9 Interest	9,031	8,100	7,126	7,944	6,962	6,962
8001	T-Hangar #9 Principal	0	0	0	20,536	21,518	21,518
	TOTAL DEBT SERVICE	**9,031**	**8,100**	**7,126**	**28,480**	**28,480**	**28,480**
	TOTAL EXPENDITURES	**748,711**	**838,180**	**837,117**	**661,487**	**601,664**	**605,970**

AIRPORT- CAPITAL PROJECTS
20503510

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4419	Cal-Trans Div of Aeronautics	(2,979)	0	0	(23,625)	(95,499)	0
4450	FAA AIP Grant	(50,626)	(13,499)	(1,281,138)	(472,500)	(561,346)	0
4450	FAA AIP Grant #26	(42,559)	0	0	0	0	0
	TOTAL REVENUE	**(96,164)**	**(13,499)**	**(1,281,138)**	**(496,125)**	**(656,845)**	**0**
CAPITAL OUTLAY							
7030	R/W, T/W & Apron Crack Seal and Joint Seal	0	15,000	1,329,850	525,000	594,118	0
7030	Apron Reconstruction Phase II	0	0	0	0	0	0
7030	Airport Layout Plan Update, AIP-27	74,246	0	0	0	0	0
7030	Taxiway Edge Lighting- Design AIP-21	0	15,000	0	0	0	0
7030	Apron Reconstruction AIP 24	0	0	0	0	0	0
7030	Apron & Tee Hanger Design AIP 25	0	15,000	0	0	0	0
7030	Pavement Management Program,AIP-26	28,086	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**102,332**	**29,999**	**1,329,850**	**525,000**	**594,118**	**0**
	TOTAL EXPENDITURES	**102,332**	**29,999**	**1,329,850**	**525,000**	**594,118**	**0**

PARKS AND COMMUNITY SERVICES

PARKS & COMMUNITY SERVICES - GOLF OPERATIONS
20606290

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4169	Pro Shop Rents	(39,000)	(39,667)	(40,000)	(40,000)	(40,000)	(40,000)
4213	Green Fee User Charges	(78,562)	(56,874)	(53,797)	(70,000)	(80,000)	(85,000)
4355	Transfer-in From Debt Service	(187,083)	(191,583)	(191,583)	(247,083)	(247,083)	(247,083)
4659	Refunds and Reimbursements	0	0	0	0	0	0
	TOTAL REVENUE	**(304,645)**	**(288,124)**	**(285,380)**	**(357,083)**	**(367,083)**	**(372,083)**
MAINTENANCE AND OPERATIONS							
6921	Interfund Charges - Land Rent	64,083	64,083	64,083	64,083	64,083	64,083
7000	Replacement of Equipment	0	0	26,592	0	0	31,000
	TOTAL MAINTENANCE AND OPERATIONS	**64,083**	**64,083**	**90,675**	**64,083**	**64,083**	**95,083**
DEBT SERVICE							
8000	Bond Adm - Interest Expense	1,207	1,423	17,886	18,000	15,000	50,321
8001	Bond Adm - Principal Payment	240,000	250,000	0	275,000	260,000	278,400
	TOTAL DEBT SERVICE	**241,207**	**251,423**	**17,886**	**293,000**	**275,000**	**328,721**
	TOTAL EXPENDITURES	**305,290**	**315,506**	**108,561**	**357,083**	**339,083**	**423,804**

GRANTS

TRANSPORTATION - DIAL-A-RIDE
21285290

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	0	0	(967)	0	0	0
4239	Ticket Sales	(27,505)	(35,525)	(22,732)	(20,000)	(20,000)	(30,000)
4424	Local Transportation Fund - City (LTF)	(213,044)	(212,987)	(240,170)	(193,500)	(325,152)	(256,055)
4426	Local Transportation Fund - County (TDA)	(233,003)	0	0	0	0	(250,000)
4427	State Transit Assistance - County Share	(397,808)	(245,182)	(250,086)	(159,843)	(250,000)	0
4423	Grant - Federal Section 5307	133	(378,636)	(415,706)	(451,790)	(451,790)	(505,055)
4650	Deposits Short/Over	0	99	115	0	0	0
	TOTAL REVENUE	**(871,227)**	**(872,231)**	**(929,546)**	**(825,133)**	**(1,046,942)**	**(1,041,110)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	59,491	73,655	75,980	86,601	76,995	80,204
5100	Salaries / Overtime	0	17	0	100	25	100
5105	Salaries - Leave Payout	0	0	0	491	0	255
5110	Salaries / Uniform Pay	573	0	573	610	573	573
5300	Public Employees Retirement System	13,669	18,327	20,295	23,683	24,506	25,741
5302	Long-term Disability Insurance	202	251	274	312	286	289
5303	Life Insurance Premiums	52	58	57	76	58	69
5304	Worker's Compensation Insurance	4,844	6,223	6,536	7,698	6,760	7,594
5305	Medicare Tax - Employer's Share	920	1,123	1,160	1,334	1,188	1,233
5308	Deferred Compensation / Full-time	2,409	2,995	3,223	3,637	3,159	3,369
5309	Unemployment Insurance	344	320	282	315	315	284
5310	Section 125 Benefit Allow.	19,314	23,892	21,611	26,645	18,602	11,513
	TOTAL SALARIES AND BENEFITS	**101,818**	**126,862**	**129,991**	**151,501**	**132,467**	**131,223**
MAINTENANCE AND OPERATIONS							
6412	Advertising - Other	130	455	1,923	1,000	1,000	1,000
6416	Office Supplies - Expendable	1,617	1,171	1,706	1,500	1,500	1,000
6418	Postage - Other Mailing Costs	4	19	9	100	100	500
6425	Vehicle Fuel, Supplies & Maintenance	73,035	58,138	119,595	100,000	100,000	100,000
6425	Vehicle Parts / Dial-A-Ride	34,296	58,138	0	0	0	0
6440	Contracted Services	467,121	505,587	468,955	475,000	475,000	475,000
6520	Ticket Purchases	1,668	2,558	523	2,500	2,500	2,500
6580	OPEB Obligation Expense	0	1,390	0	0	0	0
6530	Conference, Training, Education	4,087	3,263	291	4,000	4,000	4,000
6600	Depreciation / Replacement	0	69,468	72,359	0	0	0
6902	Interfund Charges - Central Supply	8,644	11,236	17,675	12,000	12,000	12,000
6903	Interfund Charges - Cost Distribution	92,314	43,735	0	0	0	0
6904	Interfund Charges - Admin. Overhead	46,868	66,586	67,600	68,113	68,113	43,305
6918	Interfund Charges - Computer Maint.	0	0	0	0	0	4,435
6920	Interfund Charges - Computer Replacement	0	0	0	0	0	0
6903	Interfund Charges - To Dept 812	0	43,735	93,349	99,289	99,289	99,289
	TOTAL MAINTENANCE AND OPERATIONS	**729,784**	**865,477**	**843,985**	**763,502**	**763,502**	**743,029**
CAPITAL OUTLAY							
7000	Computer Equipment and Perepherials	0	0	0	1,806	1,000	1,000
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**1,806**	**1,000**	**1,000**
TRANSFERS OUT							
8200	Operating Transfer to Other Funds - Fleet	25,000	25,000	25,000	28,500	28,500	28,500
8220	Transfers Out - Insurance Reserve	3,475	6,026	514	2,170	2,170	2,261
	TOTAL TRANSFERS OUT	**28,475**	**31,026**	**25,514**	**30,670**	**30,670**	**30,761**
	TOTAL EXPENDITURES	**860,077**	**1,023,365**	**999,490**	**947,479**	**927,639**	**906,013**

TRANSPORTATION - DIAL-A-RIDE CAPITAL OUTLAY

21285490

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4423	Grant - Fed. Section 5307	0	0	0	0	0	(108,000)
	TOTAL REVENUE	**0**	**0**	**0**	**0**	**0**	**(108,000)**
MAINTENANCE AND OPERATIONS							
6600	Depreciation / Replacement	55,934	68,223	68,223	0	0	0
6605	Loss on Disposal of Capital Asset	53,700	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**109,634**	**68,223**	**68,223**	**0**	**0**	**0**
TOTAL CAPITAL OUTLAY							
7000	Bus Acquisition	0	0	0	0	0	108,000
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**108,000**
	TOTAL EXPENDITURES	**109,634**	**68,223**	**68,223**	**0**	**0**	**108,000**

ARRA - TRANSIT BUSES

21285290

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4434	Grant ARRA	0	0	0	0	0	0
	TOTAL REVENUE	**0**	**0**	**0**	**0**	**0**	**0**
MAINTENANCE AND OPERATIONS							
6600	Depreciation/Replacement	84,916	0	0	0	0	0
7000	Vehicle	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**84,916**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**84,916**	**0**	**0**	**0**	**0**	**0**

TRANSPORTATION - FIXED ROUTE
21295300

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4239	Ticket Sales	(101,375)	(88,706)	(84,283)	(135,000)	(115,000)	(90,000)
4421	Grant/FTA Section 5339	0	0	0	0	0	(329,000)
4424	Local Transportation Fund - City	(112,738)	(107,367)	(252,689)	(193,500)	(324,882)	(52,272)
4425	State Transit Assistance - City	(290,526)	(319,362)	(222,556)	(222,556)	(532,600)	(469,998)
4423	Grant - Federal Section 5307	(345,874)	(353,052)	(396,696)	(581,791)	(511,791)	(522,270)
4650	Deposits Short/Over	(846)	(324)	(190)	0	0	0
4657	Miscellaneous Revenue	0	0	0	0	0	0
	TOTAL REVENUE	**(851,359)**	**(868,811)**	**(956,413)**	**(1,132,847)**	**(1,484,273)**	**(1,463,540)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	59,491	73,654	75,979	86,601	76,996	80,204
5005	Salaries / Part-time	0	0	0	0	0	0
5100	Salaries / Overtime	7,252	8,812	9,696	100	4,753	100
5105	Salaries - Leave Payout	0	0	0	491	491	255
5110	Salaries / Uniform Pay	487	0	572	610	573	573
5300	Public Employees Retirement System	13,832	18,821	20,697	23,683	24,891	25,741
5302	Long Term Disability Insurance	205	258	279	312	289	289
5303	Life Insurance Premiums	53	59	59	76	59	69
5304	Worker's Compensation Insurance	5,469	7,123	7,502	7,698	7,246	7,592
5305	Medicare Tax - Employer's Share	1,034	1,280	1,334	1,334	1,269	1,233
5308	Deferred Compensation / Full-time	2,438	3,081	3,281	3,637	3,190	3,369
5309	Unemployment Insurance	396	366	329	315	315	284
5310	Section 125 Benefit Allow.	19,314	23,892	21,611	26,645	18,602	11,513
	TOTAL SALARIES AND BENEFITS	**109,971**	**137,348**	**141,339**	**151,501**	**138,674**	**131,220**
MAINTENANCE AND OPERATIONS							
6412	Advertising - Other	765	355	3,423	2,000	1,000	1,000
6416	Office Supplies - Expendable	1,689	1,095	1,660	2,000	1,000	500
6418	Postage - Other Mailing Costs	6	27	5	200	100	500
6425	Vehicle Fuel, Supplies & Maintenance	76,917	74,571	121,437	120,000	120,000	120,000
6425	Major Repair Parts / Supplies	29,242	74,571	0	0	0	0
6440	Contracted Services	431,876	447,137	467,207	625,000	560,000	560,000
6532	Other Maintenance Supplies	80	97	60	150	150	150
6530	Conference, Training, Education	4,162	3,064	321	4,000	4,000	4,000
6600	Depreciation / Replacement	558	558	49,772	0	0	0
6605	Loss on Disposal of Capital Asset	0	0	0	0	0	0
6900	Interfund Charges - Facility Maintenance	0	15,115	15,115	0	0	0
6902	Inerfund Charges - Central Supply	2,830	5,297	6,137	10,000	10,000	10,000
6903	Interfund Charges - Cost Distribution	92,314	45,188	0	0	0	0
6904	Interfund Charges - Admin. Overhead	44,792	68,823	71,118	71,658	71,658	52,248
6918	Interfund Charges - Computer Maint.	0	0	0	0	0	4,435
6920	Interfund Charges - Computer Replacement	0	0	0	0	0	0
6903	Interfund Charges - To Dept 812	0	45,188	92,413	99,288	99,288	99,288
	TOTAL MAINTENANCE AND OPERATIONS	**687,069**	**783,058**	**830,337**	**936,296**	**869,696**	**854,621**
CAPITAL OUTLAY							
7000	Computer Equipment & Peripherals	0	0	0	1,806	1,000	1,000
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**1,806**	**1,000**	**1,000**
TRANSFERS OUT							
8200	Operating Transfer to Other Funds	25,000	25,000	25,000	28,500	28,500	28,500
8220	Transfers Out - Insurance Reserve	3,475	6,026	514	2,170	2,170	2,261
	TOTAL TRANSFERS OUT	**28,475**	**31,026**	**25,514**	**30,670**	**30,670**	**30,761**
	TOTAL EXPENDITURES	**825,515**	**951,433**	**997,190**	**1,120,273**	**1,040,040**	**1,017,602**

MAX - CAPITAL OUTLAY
21295500

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4424	Intermodal Ops/Cap	0	(65,297)	(3,078)	(1,763,000)	0	0
4423	Grant- Federal Section 5307 (max)	0	(353,052)	0	0	0	0
	TOTAL REVENUE	**0**	**(418,349)**	**(3,078)**	**(1,763,000)**	**0**	**0**
MAINTENANCE AND OPERATIONS							
6600	Depreciation / Replacement	78,481	78,481	0	0	0	0
6605	Loss on Disposal of Capital Asset	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**78,481**	**78,481**	**0**	**0**	**0**	**0**
TOTAL CAPITAL OUTLAY							
7030	New Transit & Public Works Facilities	0	0	0	1,763,000	0	500,000
7030	Bus Shelters / Capital Enhancements-Trans-2	0	0		0		0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**1,763,000**	**0**	**500,000**
	TOTAL EXPENDITURES	**78,481**	**78,481**	**0**	**1,763,000**	**0**	**500,000**

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

Internal Service (IS) Funds are not always expected to balance current year revenues and expenditures, because they set aside funds for equipment replacement or projects each year and in those years that equipment is replaced or projects are completed, the expenditures may be more than current year revenues. In the years when there are less projects or purchases, the revenues will exceed expenditures and help to build up the reserve from which such projects or equipment purchases are funded. A summary of the proposed Internal Service Fund budgets is included below, as Exhibit III. In total, the IS Funds project an $45,000 deficit in FY 18/19. The departments with budgets within these funds will be available during the Budget Workshop to answer any questions about their respective budgets that Council may have.

EXHIBIT III

SUMMARY OF INTERNAL SERVICE FUND EXPENSES

	17/18 Budget Revenue	18/19 Budget Revenue	18/19 S&B Budget	% Chng	18/19 M&O Budget	% Chng	18/19 Subtotal Operations	18/19 Cap. Outlay Budget	18/19 Budget Expense	% Chng
FUND: 30700 - Fleet										
Equipment Maintenance	(1,075,106)	(983,256)	452,086		451,516		903,601	0	903,601	-12%
Equipment Acquisition	(1,001,193)	(1,037,088)	0		0		0	1,149,200	1,149,200	1%
Motor Pool	0	(32,549)	0		30,259		30,259	0	30,259	
TOTAL FUND 30700	**(2,076,299)**	**(2,052,893)**	**452,086**		**481,775**		**933,860**	**1,149,200**	**2,083,060**	**-4%**
								(Surplus)/Deficit	**30,167**	
FUND: 40500 - Facilities Mtnc										
Public Works - Facilities Maintenance	(1,582,538)	(1,680,665)	935,792		745,478		1,681,270	0	1,681,270	6%
TOTAL FUND 40500	**(1,582,538)**	**(1,680,665)**	**935,792**		**745,478**		**1,681,270**	**0**	**1,681,270**	**6%**
								(Surplus)/Deficit	**605**	
FUND: 40700 - Technology										
Computer Mtnc and Replacement	(1,145,471)	(1,294,125)	571,994		484,244		1,056,238	252,000	1,308,238	4%
TOTAL FUND 40700	**(1,145,471)**	**(1,294,125)**	**571,994**		**484,244**		**1,056,238**	**252,000**	**1,308,238**	**4%**
								(Surplus)/Deficit	**14,113**	
TOTAL INTERNAL SERVICE FUNDS	**(4,804,308)**	**(5,027,683)**	**1,959,872**		**1,711,496**		**3,671,368**	**1,401,200**	**5,072,568**	**1%**
								(Surplus)/Deficit	**44,885**	

INTERNAL SERVICE FUNDS BY DEPARTMENT

FLEET SERVICES

EQUIPMENT MAINTENANCE
30701240

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4355	Transfer In- From Fund 21228-29	(50,000)	(50,000)	(50,000)	(57,000)	(57,000)	(57,000)
4657	Vehicle Repair Fees - Housing Authority	(5,021)	(11,952)	(6,436)	(8,000)	(8,000)	(8,000)
4351	Interfund Charges For Vehicle Maint.	(779,726)	(821,782)	(937,746)	(952,606)	(952,000)	(860,756)
4659	Vehicle Insurance Reimbursements	(6,994)	(32)	(24,259)	(57,500)	(57,500)	(57,500)
4659	Refunds and Reimbursements	(928)	(32)	0	0	0	0
	TOTAL REVENUE	**(842,669)**	**(883,797)**	**(1,018,440)**	**(1,075,106)**	**(1,074,500)**	**(983,256)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	207,425	244,276	264,811	304,679	267,167	274,830
5005	Salaries / Part-time	0	0	0	0	0	0
5100	Salaries / Overtime	32	664	373	350	21	350
5105	Salaries - Leave Payout	0	0	0	1,101	1,101	0
5110	Salaries / Uniform Pay	2,305	3,450	2,305	2,480	2,305	2,305
5300	Public Employees Retirement System	50,770	62,271	71,428	82,513	84,162	88,204
5302	Long Term Disability Insurance	760	855	966	1,097	983	989
5303	Life Insurance Premiums	215	218	222	274	218	239
5304	Worker's Compensation Insurance	16,970	20,333	22,922	27,113	23,221	26,046
5305	Medicare Tax - Employer's Share	3,237	3,793	4,111	4,749	4,128	4,330
5308	Deferred Compensation / Full-time	8,886	10,177	11,328	12,797	10,833	11,543
5309	Unemployment Insurance	1,283	1,119	987	1,134	1,134	987
5310	Section 125 Benefit Allow.	80,044	68,181	61,083	99,053	41,576	42,263
	TOTAL SALARIES AND BENEFITS	**371,927**	**415,338**	**440,537**	**537,338**	**436,849**	**452,086**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	1,031	897	924	1,000	1,000	1,000
6412	Advertising - Other	0	0	0	250	0	250
6415	Publications and Subscriptions	3,664	2,730	3,303	4,750	4,750	4,750
6416	Office Supplies - Expendable	204	640	74	545	150	545
6425	Vehicle Fuel, Supplies & Maintenance	173,317	171,747	187,651	175,000	175,000	185,000
6425	Vehicle Parts - Dial A Ride	0	171,747	0	0	0	0
6427	Major Repair Parts / Supplies	7,006	8,978	10,165	10,000	13,500	11,500
6427	Vehicle Parts - Housing Authority	2,376	8,978	0	0	0	0
6440	Contracted Services	8,158	8,932	8,405	8,000	8,000	8,000
6530	Conference, Training, Education	1,826	2,043	2,648	3,000	2,500	3,000
6532	Building Supplies, Keys, Repairs	1,772	2,568	8,364	8,486	8,486	8,486
6532	Other Maintenance Supplies	1,831	2,568		0	0	0
6532	Vehicle Repair Charge - Internal Service	3,137	2,568		0	0	0
6551	Damaged Vehicles - Insurance expense	8,638	0	30,727	50,000	50,000	50,000
6560	Liability / Property Insurance	14,187	15,052	18,132	21,715	21,715	25,527
6900	Interfund Charge Fac. Maint.	23,930	104,092	136,250	11,927	11,927	9,999
6902	Interfund Charges - Central Supply	22,630	23,053	30,285	36,500	36,500	36,500
6902 - HA	Interfund Chgs - Cen Supply/Housing	388	23,053	994	0	0	4,000
6904	Interfund Charges - Admin. Overhead	82,179	96,918	112,978	113,836	113,836	61,637
6907	Interfund Charges - Vehicle Replacements	2,733	3,200	4,947	5,280	5,280	3,667
6908	Interfund Charges - Vehicle Repairs	7,565	7,613	7,884	7,813	7,813	6,274
6918	Interfund Charges-Computer Maint.	8,345	5,942	8,128	8,128	7,735	8,519
6920	Interfund Charges-Computer Rplcmt	2,693	1,186	1,186	1,186	1,186	1,834
6923	Interfund Charges- Software	0	0	2,256	3,412	0	1,275
6924	Interfund Charges - Motor Rental	0	0	0	0	0	2,029
7000	Computer and peripherals	0	0	242	10,000	10,000	10,000
7025	Software Costs	489	2,131	0	0	0	0
8200	Operating Transfer to Other Funds	0	0	0	0	0	0
8220	Transfer Out - Insurance Reserve	15,042	26,084	2,226	9,390	9,390	7,724
	TOTAL MAINTENANCE AND OPERATIONS	**393,141**	**692,723**	**577,770**	**490,217**	**488,768**	**451,516**
	TOTAL EXPENDITURES	**765,068**	**1,108,061**	**1,018,307**	**1,027,556**	**925,617**	**903,601**

EQUIPMENT ACQUISITION
30701250

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4422	Revenue - CMAQ	0	0	0	(200,000)	(200,000)	(225,000)
4671	Sale of Real and Personal Property	0	0	(1,284)	0	0	0
4351	Interfund Charges - Vehicle Replace.	(690,770)	(723,102)	(485,684)	(801,193)	(496,117)	(812,088)
4657	Miscellaneous Revenue - Unallocated	0	0	0	0	0	0
	TOTAL REVENUE	**(690,770)**	**(723,102)**	**(486,968)**	**(1,001,193)**	**(696,117)**	**(1,037,088)**
CAPITAL OUTLAY							
7000	**Equip Replacement**	**0**	**0**	**0**	**0**	**937,100**	**1,149,200**
7000	Equip Replacement - Police	114,473	135,134	808,579	235,000	0	0
7000	Equip Replacement - Water Util Maint	58,327	85,566	0	339,000	0	0
7000	Equip Replacement - Sewer	0	109,639	0	0	0	0
7000	Equip Replace - Airport	36,815	0	0	0	0	0
7000	Vehicle Replacement - Animal Control	21,162	0	0	0	0	0
7000	Vehicle Replacement - Building	0	23,120	0	27,000	0	0
7000	Vehicle Replacement - Engineering	0	0	0	27,000	0	0
7000	Vehicle Replacement - Facility Maint.	0	53,499	0	0	0	0
7000	Vehicle Replacement - Finance	21,132	0	0	0	0	0
7000	Vehicle Replacement - Graffiti Abate.	21,562	0	0	0	0	0
7000	Vehicle Replacement - IT	0	21,601	0	0	0	0
7000	Vehicle Replacement - Comm Dev Code Enfor	0	19,336	0	0	0	0
7000	Vehicle Replacement - Parks	47,155	77,291	0	136,200	0	0
7000	Vehicle Replacement - Parks Recreation	0	25,659	0	60,000	0	0
7000	Vehicle Replacement - Storm Drainage	52,261	732	0	1,750	0	0
7000	Vehicle Replacement - Streets	11,072	47,998	0	61,500	0	0
7000	Vehicle Replacement - Street Cleaning	231,943	29,385	0	225,000	0	0
7000	Vehicle Replacement - Water Qual Control	45,550	0	0	27,000	0	0
7000	Vehicle Replacement - Sewer W.W.T.P.	32	24,098	0	0	0	0
	TOTAL CAPITAL OUTLAY	**661,484**	**660,257**	**808,579**	**1,139,450**	**937,100**	**1,149,200**
	TOTAL EXPENDITURES	**661,484**	**660,257**	**808,579**	**1,139,450**	**937,100**	**1,149,200**

FLEET MOTOR POOL
30701260

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4352	Interfund Charges Revenue - Vehicle Motor Pool	0	0	0	0	0	(32,549)
	TOTAL REVENUE	**0**	**0**	**0**	**0**	**0**	**(32,549)**
6904	Interfund Charges - Admin. Overhead	0	0	0	0	0	0
6907	Interfund Charges - Vehicle Replacements	0	0	0	0	0	14,567
6908	Interfund Charges - Vehicle Repairs	0	0	0	0	0	15,692
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**0**	**0**	**0**	**30,259**

FACILITIES MAINTENANCE

PUBLIC WORKS- FACILITIES MAINTENANCE
30710000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	0	(2,317)	(2,390)	0	(697)	0
4348	Interfund Charges - Admin. Overhead	(655,414)	(904,517)	(1,122,017)	(956,730)	(956,730)	(989,950)
4355	Trans-In From Find 41300 Gas Tax	(620,000)	(521,967)	(439,000)	(625,808)	(625,808)	(690,715)
4659	Refunds and Reimbursements	(4,426)	(14,520)	(3,266)	0	(6,681)	0
4657	Miscellaneous Revenue	(6,852)	0	0	0	0	0
4742	Unrealized Gain/Loss on Invest	0	0	559.2		0	0
4751	Realized Gain/Loss Sale of Inv	0	0	330.64		0	0
	TOTAL REVENUE	**(1,286,692)**	**(1,443,321)**	**(1,565,783)**	**(1,582,538)**	**(1,589,916)**	**(1,680,665)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	307,908	351,247	479,700	532,251	521,093	537,821
5005	Salaries / Part-time	28,639	32,054	6,561	0	0	0
5100	Salaries / Overtime	1,699	(894)	841	1,500	2,278	3,500
5105	Salaries - Leave Payout	1,535	6,324	1,878	3,108	0	1,966
5110	Salaries / Uniform Pay	1,150	1,650	1,900	2,150	2,150	2,150
5200	Salaries - Auto and Expense Allowance	511	512	511	510	306	0
5300	Public Employees Retirement System	72,325	79,894	123,241	123,704	142,020	143,779
5302	Long Term Disability Insurance	1,097	1,187	1,700	1,904	1,885	1,935
5303	Life Insurance Premiums	308	329	427	474	470	474
5304	Worker's Compensation Insurance	27,341	32,418	42,436	47,250	44,878	51,032
5305	Medicare Tax - Employer's Share	5,351	5,790	7,757	8,248	7,805	8,339
5307	Deferred Compensation / Part-time	1,080	1,216	244	0	0	0
5308	Deferred Compensation / Full-time	12,514	13,895	19,601	21,763	20,592	22,117
5309	Unemployment Insurance	2,947	2,130	2,206	1,932	1,932	1,932
5310	Section 125 Benefit Allow.	82,374	110,108	145,126	154,679	160,443	160,747
	TOTAL SALARIES AND BENEFITS	**546,779**	**637,862**	**834,130**	**899,474**	**905,852**	**935,792**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	29	0	0	0	0	0
6401	Gas and Electric Utilities	387,987	384,105	338,352	319,908	366,852	377,857
6402	Telephone and Fax Charges	1,469	1,354	2,517	2,000	1,824	2,000
6416	Office Supplies - Expendable	349	122	208	350	168	350
6425	Vehicle Fuel, Supplies & Maintenance	7,449	6,781	7,865	7,000	9,185	8,000
6440	Contracted Services	2,131	10,569	95,753	44,046	30,000	59,500
6440	Contracted Services- Gas Tax Eligible	24,014	10,569	0	27,000	0	0
6530	Conference, Training, Education	800	4,699	8,372	7,500	2,242	7,500
6533	Street Light Repairs/Parts	0	208,757	0	0	0	0
6600	Depreciation / Replacement	0	0	1,263	0	0	0
6532	Building Supplies, Keys, Repairs	1,516	1,235	6,646	8,050	8,000	8,050
6532	Other Maintenance Supplies	4,890	1,235	0	0	0	0
6532	Electrical Repair Parts	445	1,235	0	0	0	0
6533	Street Light Repair & Parts	193,377	208,757	41,872	100,000	100,000	100,000
6533	Traffic Signal Parts	10,083	208,757	0	0	0	0
6562	Retiree Insurance Premiums	0	0	0	832	832	832
6902	Interfund Charges - Central Supply	3,952	2,414	2,824	4,000	3,708	4,000
6904	Interfund Charges - Admin Overhead	0	65,352	74,139	74,702	74,702	83,682
6907	Interfund Charges - Vehicle Replacements	5,467	5,533	10,133	11,700	11,700	11,700
6908	Interfund Charges - Vehicle Repairs	14,138	15,863	19,037	20,278	20,278	18,400
6918	Interfund Charges-Computer Maint.	16,506	20,796	28,450	28,450	27,073	36,080
6920	Interfund Charges - Computer Replacement	0	4,150	4,150	4,150	4,150	7,816
6923	Interfund Charges- Software	0	0	7,893	10,192	10,192	4,462
7025	Software Costs	0	1,276	0	0	0	0
8220	Transfer Out - Insurance Reserve	20,674	35,851	3,059	12,906	12,906	15,249
	TOTAL MAINTENANCE AND OPERATIONS	**695,276**	**1,199,409**	**652,534**	**683,064**	**683,812**	**745,478**
	TOTAL EXPENDITURES	**1,242,055**	**1,837,271**	**1,486,663**	**1,582,538**	**1,589,664**	**1,681,270**

TECHNOLOGY - INFORMATION SERVICES

COMPUTER MAINTENANCE AND REPLACEMENT
30720000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4350	Interfund Charges/Computer Rplcmt.	(622,455)	(745,699)	(1,220,472)	(174,700)	(1,145,471)	(1,042,125)
4350	Interfund Charges/Computer Maint.	(92,771)	(168,700)	0	(970,771)	0	(252,000)
4662	Reimbursement-RDA to City	(3,924)	0	0	0	0	0
4659	Refunds and Reimbursements	0	0	(24)	0	0	0
	TOTAL REVENUE	**(719,150)**	**(914,399)**	**(1,220,496)**	**(1,145,471)**	**(1,145,471)**	**(1,294,125)**
SALARIES AND BENEFITS							
5000	Salaries / Full-time	240,643	293,615	262,448	297,631	292,474	324,452
5100	Salaries / Overtime	2,908	5,634	11,940	15,000	5,783	15,000
5105	Salaries - Leave Payout	4,337	8,111	18,777	11,328	11,328	11,749
5200	Salaries - Auto & Expense Allowance	1,500	1,500	875	1,500	1,500	1,500
5300	Public Employees Retirement System	55,392	68,616	67,111	69,059	79,979	91,858
5302	Long Term Disability Insurance	897	1,015	910	1,105	1,061	1,184
5303	Life Insurance Premiums	252	253	203	272	252	285
5304	Copy from Worker's Compensation Ins	19,500	24,451	24,586	27,565	25,613	31,875
5305	Medicare Tax - Employer's Share	3,713	4,457	4,707	4,871	4,183	5,280
5307	Deferred Compensation / Part-time	0	0	0	0	0	0
5308	Deferred Compensation / Full-time	6,772	7,447	8,618	8,353	7,810	9,273
5309	Unemployment Insurance	1,092	950	1,040	840	840	893
5310	Section 125 Benefit Allow.	85,724	80,382	63,805	78,951	76,110	78,648
	TOTAL SALARIES AND BENEFITS	**422,730**	**496,432**	**465,019**	**516,474**	**506,933**	**571,994**
MAINTENANCE AND OPERATIONS							
6402	Telephone and Fax Charges	4,861	8,600	8,012	7,500	7,500	7,500
6416	Office Supplies / Expendable	620	792	1,017	750	750	750
6420	Mileage Reimbursements	0	0	0	200	200	200
6425	Vehicle Fuel, Supplies & Maintenance	0	35	49	2,500	2,500	2,500
6440	Contracted Services	14,012	47,833	183,209	193,000	190,000	247,000
6510	Lease and Rent Expense	0	62,365	62,215	63,000	63,000	0
6530	Conference, Training, Education	426	3,450	3,593	6,150	1,150	13,500
6532	Other Supplies	1,284	2,950	4,426	2,775	2,775	2,775
6600	Depreciation / Replacement	48,864	51,667	44,669	0	0	0
6900	Interfund Charge Fac. Maint.	1,439	4,545	6,478	11,927	11,927	13,999
6902	Interfund Charges - Central Supply	0	0	76	500	500	500
6904	Interfund Charges - Admin Overhead	0	17,058	50,307	50,689	50,689	64,485
6907	Interfund Charges - Vehicle Replacement	2,800	2,800	2,800	2,800	2,800	1,400
6908	Interfund Charges - Vehicle Repairs	3,904	3,942	4,536	4,481	4,481	2,033
6918	Interfund Charges - Computer Maint.	0	32,680	44,598	44,598	42,544	21,297
6920	Interfund Charges - Computer Replacement	0	4,054	4,054	4,054	4,054	6,709
6923	Interfund Charges- Software	0	0	12,401	16,016	0	7,012
6924	Interfund Charges - Motor Rental	0	0	0	0	0	1,685
7025	Software Costs	9,935	74,092	32,644	75,956	75,956	81,000
8220	Transfer Out - Insurance Reserve	14,778	25,626	2,187	9,225	9,225	9,899
	TOTAL MAINTENANCE AND OPERATIONS	**102,923**	**342,490**	**467,271**	**496,120**	**470,050**	**484,244**
TOTAL CAPITAL OUTLAY							
7000	Office Furniture	0	1,525	0	0	0	0
7000	Computer Equipment	191,142	195,795	66,369	250,000	265,000	252,000
	TOTAL CAPITAL OUTLAY	**191,142**	**197,320**	**66,369**	**250,000**	**265,000**	**252,000**
	TOTAL EXPENDITURES	**716,795**	**1,036,241**	**998,659**	**1,262,594**	**1,241,983**	**1,308,238**

Special Revenue Funds: Special Revenue Funds are comprised of restricted funds. Such funds can only be spent for specific purposes as mandated by the funding sources. Included in this group are grants and entitlements. The Special Revenue Funds currently available for the coming fiscal year are as listed in the enclosed Exhibit IV. The total available revenue for FY 18/19 is anticipated to be $13.7 million and the total expenditures are anticipated to be $16.7 million. Projected expenditures exceed revenues by $3 million, due primarily to capital projects in General Development Impact Fees, Measure T and Measure A. The major project(s) included in the 2018/2019 Budget are the $5.3 million Avenue 17/Sharon Boulevard Improvements project and the Olive Avenue Widening Project anticipated at $7.5 million, totaling $12.8 million for these two projects. These capital projects are being funded from current year revenues plus funds that have built up over the years in both Development Impact Fees and Local Sales Tax from Measure T and Measure A and RSTP Federal Exchange, which have approximately $22 million built up in fund balances to be used on projects such as these.

Some of the Special Revenue funds such as Measure "T," Gas Tax, and the Local Transportation Fund have a significant impact on the City's operating budget. These funds provide for the maintenance of streets, sidewalks, gutters, and bike lanes within city limits. A portion of the Measure "T" funding also supports transit operations. During FY 18/19, $1,568,537 from the Gas Tax and $863,933 from Measure "T" will be transferred into the Public Works Department for various streets repairs and maintenance as well as for minor streets projects within the city limits.

In addition to the programs and projects described herein above, the Special Revenue Funds provide for other non-major programs including, Park Development, Supplemental Public Safety, Developer Impact Fees, and Landscape and Maintenance District. Landscape and Maintenance District Funds are included within the Special Revenue Fund and are operational in nature. Development Impact Fee (DIF) Funds are largely non-operational in nature, as they provide funding for capital projects to offset the impact that development has on the City's infrastructure capacity demands. Some DIFs are designed to offset the operational demands that development puts on City operations, and their contributions can be seen in certain operational funds as transfers in from DIFs. The detailed budgets for the Landscape Maintenance District Funds and the DIF Funds are attached to this report. But, they have not yet been updated for Fiscal Year 2018/2019. Staff will have those budgets updated for Council to review and consider to approval at the June 20th City Council meeting. Summaries of the Special Revenue Funds can be seen on the pages that follow Exhibit IV. The departments with budgets within these funds will be available during the Budget Workshop to answer any questions about their respective budgets that Council may have.

EXHIBIT IV

SUMMARY OF SPECIAL REVENUE FUND EXPENSES

	17/18 Budget Revenue	17/18 Revenue Estimate	18/19 Budget Revenue	S&B 17/18 Budget	S&B 18/19 Budget	17/18 Budget	M&O 18/19 Budget	Subtotal 17/18 Operations	Subtotal 18/19 Operations	Capital Outlay 17/18 Budget	Capital Outlay 18/19 Budget	17/18 Budget Expense	17/18 Estimated Expense	18/19 Budget Expense	% Chng
FUND: 21229 - Transportation Fixed Route															
Proposition 1B PTMISEA	(1,417,874)	0	0	0	0	0	0	0	0	1,417,874	1,473,608	1,417,874	8,500	1,473,608	4%
Low Carbon Transit Ops Prgm (LCTOP)	(117,306)	0	0	0	0	0	0	0	0	117,306	0	117,306	117,306	0	
TOTAL FUND 21229	**(1,535,180)**	**0**	**0**	**0**	**0**	**0**	**0**	0	0	**1,535,180**	**1,473,608**	**1,535,180**	**125,806**	**1,473,608**	-4%
											(Surplus)/Deficit	**0**	**125,806**	**1,473,608**	
FUNDS: 40800-45300 General Development Impact Fees															
Undesignated	(1,770,448)	(1,920,619)	(1,991,030)	0	0	549,754	588,277	549,754	588,277	1,831,000	2,642,278	2,380,754	1,715,334	3,230,555	36%
TOTAL FUNDS 40800-45300	**(1,770,448)**	**(1,920,619)**	**(1,991,030)**	**0**	**0**	**549,754**	**588,277**	**549,754**	**588,277**	**1,831,000**	**2,642,278**	**2,380,754**	**1,715,334**	**3,230,555**	36%
											(Surplus)/Deficit	**610,306**	**(205,285)**	**1,239,525**	
FUND: 41300 - Special Gas Tax															
Special Gas Tax - Street Maintenance	(1,828,939)	(1,828,939)	(2,665,948)	0	0	1,828,939	1,568,537	1,828,939	1,568,537	0	0	1,828,939	1,828,939	1,568,537	-14%
RSTP - Federal Exchange	(683,596)	(680,450)	(680,000)	0	0	0	0	0	0	750,000	1,784,000	750,000	647,000	1,784,000	138%
State Transportation Improv Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Proposition 1B SLPP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL FUND 41300	**(2,512,535)**	**(2,509,389)**	**(3,345,948)**	**0**	**0**	**1,828,939**	**1,568,537**	**1,828,939**	**1,568,537**	**750,000**	**1,784,000**	**2,578,939**	**2,475,939**	**3,352,537**	30%
											(Surplus)/Deficit	**66,404**	**(33,450)**	**6,589**	
FUND: 41500 - Local Sales Tax															
Measure A	0	0	0	0	0	0	0	0	0	0	1,120,000	0	0	1,120,000	
Measure T	(3,203,985)	(3,060,620)	(2,899,631)	0	0	0	0	0	0	2,778,736	1,867,085	2,778,736	3,159,288	1,867,085	-33%
TOTAL FUND 41500	**(3,203,985)**	**(3,060,620)**	**(2,899,631)**	**0**	**0**	**0**	**0**	**0**	**0**	**2,778,736**	**2,987,085**	**2,778,736**	**3,159,288**	**2,987,085**	7%
											(Surplus)/Deficit	**(425,249)**	**98,668**	**87,454**	
TOTAL MAJOR SPECIAL REVENUE FUNDS	**(9,022,148)**	**(7,490,628)**	**(8,236,609)**	**0**	**0**	**2,378,693**	**2,156,814**	**2,378,693**	**2,156,814**	**6,894,916**	**8,886,971**	**9,273,609**	**7,476,367**	**11,043,785**	19%
											(Surplus)/Deficit	**251,461**	**(14,261)**	**2,807,176**	1016%
FUND: 41000 - Park Development															
Parks Development Activities	(350,000)	0	(134,000)	0	0	0	0	0	0	0	134,000	0	95,275	134,000	
TOTAL FUND 41000	**(350,000)**	**0**	**(134,000)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**134,000**	**0**	**95,275**	**134,000**	
											(Surplus)/Deficit	**(350,000)**	**95,275**	**0**	
FUND: 41100- Intermodal Bldg															
Intermodal Building Activities	(87,579)	(99,697)	(87,579)	9,552	10,178	77,642	74,496	87,194	84,674	0	0	87,194	86,937	84,674	-3%
Proposition 1B -CalOES	(47,541)	0	0	0	0	0	0	0	0	47,541	0	47,541	47,460	0	-100%
TOTAL FUND 41100	**(135,120)**	**(99,697)**	**(87,579)**	**9,552**	**10,178**	**77,642**	**74,496**	**87,194**	**84,674**			**134,735**	**134,397**	**84,674**	-37%
											(Surplus)/Deficit	**(385)**	**34,700**	**(2,905)**	
FUND: 41400 - Parking Dist Op															
Parking District Operations	(46,000)	(32,000)	(42,000)	12,044	12,670	26,964	23,575	39,008	36,245	0	0	39,008	31,121	36,245	-7%
TOTAL FUND 41400	**(46,000)**	**(32,000)**	**(42,000)**	**12,044**	**12,670**	**26,964**	**23,575**	**39,008**	**36,245**	**0**	**0**	**39,008**	**31,121**	**36,245**	-7%
											(Surplus)/Deficit	**(6,992)**	**(879)**	**(5,755)**	
FUND: 41600 - Business Imp Dist															
Madera Downtown BID	(29,373)	(29,308)	(29,308)	0	0	29,373	26,979	29,373	26,979	0	0	29,373	29,373	26,979	-8%
TOTAL FUND 41600	**(29,373)**	**(29,308)**	**(29,308)**	**0**	**0**	**29,373**	**26,979**	**29,373**	**26,979**	**0**	**0**	**29,373**	**29,373**	**26,979**	-8%
											(Surplus)/Deficit	**0**	**65**	**(2,329)**	
FUND: 41700 - Federal Aid Urban															
F.A.U. CNG Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
F.A.U. Parks & Pedestrian Projects	0	0	(298,000)	0	0	0	0	0	0	0	298,000	0	0	298,000	
F.A.U. Streets Improvement Projects	(1,599,000)	(227,000)	(2,126,290)	0	0	0	0	0	0	1,669,000	2,126,290	1,669,000	227,000	2,126,290	27%
ARRA-CDBG-R	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ARRA-EECBG	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Bridge Preventive Maint. BPMP	(121,357)	(25,674)	(146,000)	0	0	0	0	0	0	121,357	146,000	121,357	25,674	146,000	20%
TOTAL FUND 41700	**(1,720,357)**	**(252,674)**	**(2,570,290)**	**0**	**0**	**0**	**0**	**0**	**0**	**1,790,357**	**2,570,290**	**1,790,357**	**252,674**	**2,570,290**	44%
											(Surplus)/Deficit	**70,000**	**0**	**0**	
FUND: 42000 - Local Transportation															
L.T.F. - St. Improvement Projects	(1,213,534)	(1,247,418)	(1,055,890)	0	0	488,000	512,000	488,000	512,000	294,400	512,245	782,400	1,036,000	1,024,245	31%
L.T.F. Parks/Bike Path Projects	(32,643)	(33,356)	(34,580)	0	0	0	0	0	0	32,580	102,000	32,580	33,356	102,000	213%
TOTAL FUND 42000	**(1,246,177)**	**(1,280,774)**	**(1,090,470)**	**0**	**0**	**488,000**	**512,000**	**488,000**	**512,000**	**326,980**	**614,245**	**814,980**	**1,069,356**	**1,126,245**	38%
											(Surplus)/Deficit	**(431,197)**	**(211,418)**	**35,775**	
FUND: 43600 - NSP3 Program															
HOME ARRA-NSP. Activity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL FUND 43600	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
											(Surplus)/Deficit	**0**	**0**	**0**	

SUMMARY OF SPECIAL REVENUE FUND EXPENSES (continued)

	17/18 Budget Revenue	17/18 Revenue Estimate	18/19 Budget Revenue	S&B 17/18 Budget	S&B 18/19 Budget	17/18 Budget	M&O 18/19 Budget	Subtotal 17/18 Operations	Subtotal 18/19 Operations	Capital Outlay 17/18 Budget	Capital Outlay 18/19 Budget	17/18 Budget Expense	17/18 Estimated Expense	18/19 Budget Expense	% Chng
FUND: 44000 - Housing Program															
HOME 2007 - DAP Activity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
HOME REHABILITATION PROGRAM	0	(700,000)	0	0	0	0	0	0	0	0	0	0	685,000	0	
HOME Reuse Activity	0	(31,369)	0	0	0	0	0	0	0	0	0	0	0	0	
CALHOME DAP Program	(31,704)	(31,704)	0	0	0	27,550	3,350	27,550	3,350	0	0	27,550	32,259	3,350	-88%
CALHOME Rehabilitation Program	(868,133)	(171,817)	0	0	0	868,133	0	868,133	0	0	0	868,133	176,610	0	-100%
CALHOME Reuse Program	0	(31,369)	0	0	0	0	0	0	0	0	0	0	0	0	
CALHOME Manufactured Rehab	(407,715)	(349,470)	0	0	0	407,715	35,975	407,715	35,975	0	0	407,715	353,777	35,975	
CALHOME Reuse Program	(31,000)	(29,450)	0	0	0	31,000	0	31,000	0	0	0	31,000	0	0	
TOTAL FUND 44000	**(1,338,552)**	**(1,345,178)**	**0**	**0**	**0**	**1,334,398**	**39,325**	**1,334,398**	**39,325**	**0**	**0**	**1,334,398**	**1,247,646**	**39,325**	-97%
											(Surplus)/Deficit	**(4,154)**	**(97,532)**	**39,325**	
FUND: 47700 - Supp Law Enforce															
Police Activity - SLESF	(100,000)	(100,000)	(100,000)	0	0	100,000	236,000	100,000	236,000	0	0	100,000	100,000	236,000	136%
TOTAL FUND 47700	**(100,000)**	**(100,000)**	**(100,000)**	**0**	**0**	**100,000**	**236,000**	**100,000**	**236,000**	**0**	**0**	**100,000**	**100,000**	**236,000**	136%
											(Surplus)/Deficit	**0**	**0**	**136,000**	
FUND: 47800 - Local Law Enforce															
Police Activity - JAG	0	0	(34,000)	0	0	0	34,000	0	34,000	0	0	0	0	34,000	
TOTAL FUND 47800	**0**	**0**	**(34,000)**	**0**	**0**	**0**	**34,000**	**0**	**34,000**	**0**	**0**	**0**	**0**	**34,000**	
											(Surplus)/Deficit	**0**	**0**	**0**	
FUND: 47900 - DUI Enforce															
DUI Enforcement & Awareness	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL FUND 47900	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
											(Surplus)/Deficit	**0**	**0**	**0**	
FUND: 48000 - Comm Fac Dist															
CFD 2005-1, City-Wide Services	(269,000)	(370,126)	(390,000)	0	0	507,663	306,326	507,663	306,326	0	0	507,663	507,663	306,326	-40%
CFD 2006-1, KB Home	(185,000)	(185,000)	(185,000)	0	0	186,531	172,210	186,531	172,210	0	0	186,531	186,531	172,210	-8%
TOTAL FUND 48000	**(454,000)**	**(555,126)**	**(575,000)**	**0**	**0**	**694,194**	**478,536**	**694,194**	**478,536**	**0**	**0**	**694,194**	**694,194**	**478,536**	-31%
											(Surplus)/Deficit	**240,194**	**139,068**	**(96,464)**	
FUND: 48500 - CFD Debt															
CFD Debt Fund - 2006 Bonds	(180,630)	(180,630)	(166,325)	0	0	179,030	164,725	179,030	164,725	0	0	179,030	176,120	164,725	-8%
	(180,630)	**(180,630)**	**(166,325)**	**0**	**0**	**179,030**	**164,725**	**179,030**	**164,725**	**0**	**0**	**179,030**	**176,120**	**164,725**	-8%
											(Surplus)/Deficit	**(1,600)**	**(4,510)**	**(1,600)**	
FUND: 49100 - Sr Citizen Services															
Community Services Operations	(42,039)	(70,039)	(34,195)	0	0	42,039	34,195	42,039	34,195	0	0	42,039	0	34,195	-19%
Therapeutic Programs	(33,368)	(16,684)	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL FUND 49100	**(75,407)**	**(86,723)**	**(34,195)**	**0**	**0**	**42,039**	**34,195**	**42,039**	**34,195**	**0**	**0**	**42,039**	**0**	**34,195**	-19%
											(Surplus)/Deficit	**(33,368)**	**(86,723)**	**0**	
FUND: 80200 - Park Fac Debt Svs															
Park Facilities - Lease Administration	(194,257)	(194,257)	(194,257)	0	0	194,257	194,257	194,257	194,257	0	0	194,257	194,257	194,257	0%
TOTAL FUND 80200	**(194,257)**	**(194,257)**	**(194,257)**	**0**	**0**	**194,257**	**194,257**	**194,257**	**194,257**	**0**	**0**	**194,257**	**194,257**	**194,257**	0%
											(Surplus)/Deficit	**(0)**	**0**	**0**	
FUND: 45XXX Landscape Assmt Dists															
Various Departments	(391,743)	0	(391,743)	0	0	476,852	447,462	476,852	447,462	0	0	476,852	29,390	447,462	-6%
TOTAL FUND 45XXX	**(391,743)**	**0**	**(391,743)**	**0**	**0**	**476,852**	**447,462**	**476,852**	**447,462**	**0**	**0**	**476,852**	**29,390**	**447,462**	-6%
											(Surplus)/Deficit	**85,109**	**29,390**	**55,719**	
TOTAL NON-MAJOR SPEC REV FUNDS	**(6,261,616)**	**(4,156,367)**	**(5,449,167)**	**21,596**	**22,847**	**3,642,749**	**2,265,550**	**3,664,345**	**2,288,397**	**2,117,337**	**3,318,535**	**5,829,223**	**4,053,803**	**5,606,932**	-4%
											(Surplus)/Deficit	**(432,393)**	**(102,564)**	**157,765**	
TOTAL SPECIAL REVENUE FUNDS	**(15,283,764)**	**(11,646,996)**	**(13,685,776)**	**21,596**	**22,847**	**6,021,442**	**4,422,364**	**6,043,038**	**4,445,211**	**9,012,253**	**12,205,506**	**15,102,832**	**11,530,170**	**16,650,717**	10%
(Surplus)/Deficit											**(Surplus)/Deficit**	**(180,932)**	**(116,825)**	**2,964,941**	

SPECIAL REVENUE FUNDS BY DEPARTMENT

FINANCE

CFD 2005-1, CITY-WIDE SERVICES
48000000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4000	CFD Taxes	(263,610)	(308,996)	(348,297)	(269,000)	(370,000)	(390,000)
4162	Interest Income	(9,664)	(7,680)	(3,544)	0	(126)	-
	TOTAL REVENUE	**(273,274)**	**(316,676)**	**(351,841)**	**(269,000)**	**(370,126)**	**(390,000)**
MAINTENANCE AND OPERATIONS							
6440	Contracted Services	5,514	5,374	7,932	6,000	6,000	6,000
6904	Interfund Charges - Admin. Overhead	3,609	1,356	1,650	1,663	1,663	326
	TOTAL MAINTENANCE AND OPERATIONS	**9,123**	**6,730**	**9,582**	**7,663**	**7,663**	**6,326**
TRANSFERS OUT							
8200	Operating Transfers to Other Funds	0	500,000	800,000	500,000	500,000	300,000
	TOTAL TRANSFERS OUT	**0**	**500,000**	**800,000**	**500,000**	**500,000**	**300,000**
	TOTAL EXPENDITURES	**9,123**	**506,730**	**809,582**	**507,663**	**507,663**	**306,326**

CFD 2006-1, KB HOME
48010000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4000	CFD Taxes	(186,724)	(186,903)	(197,066)	(185,000)	(185,000)	(185,000)
4162	Interest Income	0	0	0	0	0	0
	TOTAL REVENUE	**(186,724)**	**(186,903)**	**(197,066)**	**(185,000)**	**(185,000)**	**(185,000)**
MAINTENANCE AND OPERATIONS							
6440	Contracted Services	9,479	7,838	7,166	7,000	7,000	7,100
6904	Interfund Charges - Admin Overhead	0	561	497	501	501	385
	TOTAL MAINTENANCE AND OPERATIONS	**9,479**	**8,399**	**7,663**	**7,501**	**7,501**	**7,485**
TRANSFERS OUT							
8210	Operating Transfers to Other Funds (Debt Service)	169,565	172,970	176,120	179,030	179,030	164,725
	TOTAL TRANSFERS OUT	**169,565**	**172,970**	**176,120**	**179,030**	**179,030**	**164,725**
	TOTAL EXPENDITURES	**179,044**	**181,369**	**183,783**	**186,531**	**186,531**	**172,210**

CFD DEBT FUND - 2006 BONDS
48500000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(1,574)	(1,779)	(3,823)	(1,600)	(1,600)	(1,600)
4355	Transfer-in	(169,565)	(172,970)	(176,120)	(179,030)	(179,030)	(164,725)
	TOTAL REVENUE	**(171,139)**	**(174,749)**	**(179,943)**	**(180,630)**	**(180,630)**	**(166,325)**
DEBT SERVICE							
8000	Interest Expense	134,565	132,970	131,183	129,030	131,120	102,113
8001	Principal Repayment	35,000	40,000	45,000	50,000	45,000	62,612
	TOTAL DEBT SERVICE	**169,565**	**172,970**	**176,183**	**179,030**	**176,120**	**164,725**
	TOTAL EXPENDITURES	**169,565**	**172,970**	**176,183**	**179,030**	**176,120**	**164,725**

PARK FACILITIES - LEASE ADMINISTRATION
80200000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 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	42,052	34,441	26,450	18,060	34,441	9,250
8001	Principal Lease payment	152,205	159,816	167,806	176,197	159,816	185,007
	TOTAL DEBT SERVICE	**194,257**	**194,257**	**194,257**	**194,257**	**194,257**	**194,257**
	TOTAL EXPENDITURES	**194,257**	**194,257**	**194,257**	**194,257**	**194,257**	**194,257**

ENGINEERING

SPECIAL GAS TAX - STREET MAINTENANCE
41303310

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	0	0	0	0	0	0
4430	Gas Tax - Section 2105	(372,828)	(359,109)	(367,893)	(380,551)	(380,551)	(380,452)
4431	Gas Tax - Section 2106	(138,613)	(127,840)	(129,322)	(234,641)	(234,641)	(126,858)
4432	Gas Tax - Section 2107	(479,440)	(467,609)	(466,429)	(491,617)	(491,617)	(472,028)
4433	Gas Tax - Section 2107.5	(15,000)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
4443	Gas Tax Section 2103	(649,663)	(328,565)	(174,753)	(262,144)	(262,144)	(506,625)
4444	Gas Tax - RMRA (Rd Maint& Reha	0	0	0	(377,571)	(377,571)	(1,097,361)
4445	Gas Tax - Loan Repayment	0	0	0	(74,915)	(74,915)	(75,124)
4657	Miscellaneous Revenue	0	0	0	0	0	0
	TOTAL REVENUE	**(1,655,544)**	**(1,290,623)**	**(1,145,897)**	**(1,828,939)**	**(1,828,939)**	**(2,665,948)**
MAINTENANCE AND OPERATIONS							
6898	Prior year expenses	0	0	0	0	0	0
6904	Interfund Charges - Admin. Overhead	250,000	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**250,000**	**0**	**0**	**0**	**0**	**0**
TRANSFERS OUT							
8200	**Transfer Out**	39,140	41,000	0	43,000	1,828,939	1,568,537
8200	**Transfer Out**	1,550,000	1,646,472	1,466,506	1,785,939	0	0
	TOTAL TRANSFERS OUT	**1,589,140**	**1,687,472**	**1,466,506**	**1,828,939**	**1,828,939**	**1,568,537**
	TOTAL EXPENDITURES	**1,839,140**	**1,687,472**	**1,466,506**	**1,828,939**	**1,828,939**	**1,568,537**

RSTP - FEDERAL EXCHANGE
41315320

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	0	0	(720)	0	0	0
4429	RSTP - Federal Exchange	0	0	(91,355)	(683,596)	(680,450)	(680,000)
	TOTAL REVENUE	**0**	**0**	**(92,075)**	**(683,596)**	**(680,450)**	**(680,000)**
TOTAL CAPITAL OUTLAY							
7050	4th St Widening, "K" to UPRR, R-4	51,857	0	0	0	0	0
7050	**Construction & Infrastructure**	0	0	186,781	750,000	647,000	1,784,000
7050	Pine Pecan Street Improvements R-61	1,530,251	0	0	0	0	0
7050	Lake St Widening: 4th to Cleveland	31,604	8,024	0	0	0	0
7050	Fourth Street Median Landscaping R-56	7,732	234,252	0	0	0	0
	TOTAL CAPITAL OUTLAY	**1,613,712**	**8,024**	**186,781**	**750,000**	**647,000**	**1,784,000**
	TOTAL EXPENDITURES	**1,613,712**	**8,024**	**186,781**	**750,000**	**647,000**	**1,784,000**

STATE TRANSPORATION IMPROVEMENT PROGRAM
41305420

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4487	Safe Routes to School Grant (SR2SL)	(1,187)	0	0	0	0	0
4073	BTA Program- Bicycle Transp. Project	(81,905)	(10,866)	(1,732)	0	0	0
4820	State Transp. Improve.- Streets	(195,528)	0	0	0	0	0
4820	STIP Parks Trans Enhance	0	0	0	0	0	0
4447	Remove II - SJVAPCD	0	0	(37,020)	0	0	0
	UPRR Match Grant	0	0	0	0	0	0
	TOTAL REVENUE	**(278,620)**	**(10,866)**	**(38,752)**	**0**	**0**	**0**
TOTAL CAPITAL OUTLAY							
7050	~~Alpha Elem School Crosswalks R-39~~	0	0	0	0	0	0
7050	Thomas Jefferson/John Adams Sidewalks,R-51	0	12,016	277,780	0	0	0
7050	FRT Xing Schnoior Bridg South PK33	0	0	0	0	0	0
7030	FRT Schnoor Brdg North Xing PK-54	0	2,296	0	0	0	0
7050	4th St.Widening, "K" to UPRR,R-4	0	0	0	0	0	0
7030	FRT Gateway & UPRR Undercrossing PK-08	0	11,533	1,014	0	0	0
7030	FRT Gateway & UPRR Undercrossing PK-08	0	0	571	0	0	0
7050	FRT Gateway & UPRR Undercrossing PK-08	0	0	0	0	0	0
7050	6th St Bike Lanes, "N" to Lake	5,481	0	0	0	0	0
7030	FRT Gateway & UPRR Undercrossing PK-08	0	0	0	0	0	0
7050	Laurel Bike Path: Sunset to FRT - PK-12	0	37,000	0	0	0	0
	TOTAL CAPITAL OUTLAY	**5,481**	**62,845**	**279,365**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**5,481**	**62,845**	**279,365**	**0**	**0**	**0**

PROPOSITION 1B SLPP
41300000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
9171-8085	Proposition 1B SLPP	(246,979)	0	0	0	0	0
	TOTAL REVENUE	**(246,979)**	**0**		**0**	**0**	**0**
TOTAL CAPITAL OUTLAY			0			0	0
9171-5072	4th St.Pine to "K", R-25	0	0	0	0	0	0
9171-5105	D St.and Almond Ave. AC Overlay, R-42	0	0	0	0	0	0
9171-5106	Gateway Dr. AC Overlay,R-43	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

MEASURE A - CAPITAL FACILITIES
41500000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4079	Measure A Sales Tax Proceeds-City	0	0	0	0	0	0
	TOTAL REVENUE	**0**	**0**	**0**	**0**	**0**	**0**
CAPITAL OUTLAY							
9140-4004	Interfund Charges Admin Overhead	0	0		0		0
7050	Pine 4th, Howard to "K" R-25	0	0	0	0	0	1,120,000
7050	Olive Ave/Gateway to Roosevelt	(6,839)	60,369	0	0	0	0
7050	Pine St. Howard to 4th,R-50	0	0	0	0	0	0
	Lake Street Median Landscaping R-40	0	0		0		0
	TOTAL MAINTENANCE AND OPERATIONS	**(6,839)**	**60,369**	**0**	**0**	**0**	**1,120,000**
	TOTAL EXPENDITURES	**(6,839)**	**60,369**	**0**	**0**	**0**	**1,120,000**

MEASURE T - CAPITAL FACILITIES
41514470

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4083	Measure T - RTP-Rehab/Construction	(731,823)	(1,140,426)	(811,894)	(981,148)	(969,450)	(993,026)
4162	Interest Income	(8,373)	(16,305)	(35,731)	0	0	0
4083	Meas T- LTP Surf Seal Trtmnt/Dpt.328	(375,348)	(593,021)	(422,185)	(510,561)	(504,114)	(516,374)
4162	Interest Income	(2,343)	(4,998)	(9,090)	0	0	0
4083	Meas T -LTP Suppl Maint/dept 328	(252,638)	(399,149)	(284,163)	(682,955)	(567,349)	(347,559)
4162	Interest Income	(356)	(717)	(2,108)	0	(1,780)	0
4083	Measure T Sales Tax Proceeds - Flex	(247,819)	0	0	(852,589)	(843,421)	(863,932)
4083	Meas T -LTP ADA comp.-Sdwlk repair	(14,436)	(22,808)	(16,238)	(19,637)	(19,389)	(19,861)
4162	Interest Income	(72)	(182)	(431)	0	0	0
4083	Meas T -Transit Enhanc/Bus Shelt -TEP	(52,837)	(83,484)	(59,435)	(71,870)	(70,969)	(72,685)
4162	Interest Income	(372)	(851)	(1,883)	0	0	0
4083	Measure T -Transit Enhance/ADA-Seniors	(4,908)	(7,755)	(5,521)	(6,677)	(6,592)	(6,752)
4162	Interest Income	(123)	(234)	(462)	0	0	0
4083	Measure T-Enviro Enhance/Bike/Ped.	(57,746)	(91,234)	(64,952)	(78,548)	(77,556)	(79,442)
4162	Interest Income	(437)	(786)	(1,552)	0	0	0
4083	Measure T Sales Tax Proceeds - Tier 1	(423)	0	0	0	0	0
4162	Interest Income	(162)	(273)	(482)	0	0	0
	TOTAL REVENUE	**(1,750,216)**	**(2,362,223)**	**(1,716,125)**	**(3,203,985)**	**(3,060,620)**	**(2,899,631)**
CAPITAL OUTLAY							
7050	**Construction/Infrastructure**	1,914	0	23,194	913,394	969,450	693,026
7050	Lake St - 4th St to Cleveland R-46	59,018	24,421	0	0	0	0
7050	3R ADA D ST. & Almond Ave	344	0	0	0	0	0
7050	Bridge @ Schnoor/Cleveland B-1	31,016	0	0	0	0	0
7050	Surface Seals & AC Overlays 15-16	0	8,929	0	0	0	0
7050	Surface Seals & AC Overlays Arterials/Collectors R-55	82,158	369,502	0	0	0	0
8200	**Transfer Out**	146,323	471,015	504,114	888,573	888,573	516,374
8200	**Transfer Out**	300,410	317,029	84,827	682,955	682,955	347,559
7050	**Construction/Infrastructure**	0	0	3,060	19,637	19,389	104,126
7050	ADA Walkability Sidewalks 15/16, R-64	0	5,196	0	0		
7030	**Facilities & Improvements**	0	17,380	30,845	83,000	70,969	0
7030	New Transit Maintenance-Admin Facility	24,295	2,402		0		0
7030	Security & Passenger Enhancements, Trans-6	0	0	5,230	0	6,952	0
7030	**Facilities & Improvements**	0	0		6,677		0
7030	**Facilities & Improvements**	0	0	3,115	5,000	5,000	0
7050	**Construction/Infrastructure**	8,960	0	104,064	119,000	516,000	206,000
7050	Tulare/Cleveland/Raymond Bike Path,PK-48	43	0	0	0	0	0
7050	6th St Bike Lanes,"N"-Lake,R-53	1,086	0	0	0	0	0
7050	Laurel Bike Path Sunset to River Trail PK-12	11,755	73,818	0	0	0	0
7050	**Construction/Infrastructure**	247,739	0	0	60,500	0	0
	TOTAL CAPITAL OUTLAY	**915,061**	**1,289,691**	**758,449**	**2,778,736**	**3,159,288**	**1,867,085**
	TOTAL EXPENDITURES	**915,061**	**1,289,691**	**758,449**	**2,778,736**	**3,159,288**	**1,867,085**

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. - CNG PROJECTS
41705020

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4422	CMAQ Revenue	18,572	(35,846)	(235,091)	0	0	0
	TOTAL REVENUE	**18,572**	**(35,846)**	**(235,091)**	**0**	**0**	**0**
TOTAL CAPITAL OUTLAY							
7000	CNG Compressor CNG11-1 @Fuel Station	0	0	40,460	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**40,460**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**0**	**0**	**40,460**	**0**	**0**	**0**

F.A.U. - PARKS & PEDESTRIAN PROJECTS
41705030

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4422	CMAQ Revenue	(33,402)	(180,795)	(163,341)	0	0	(298,000)
	TOTAL REVENUE	**(33,402)**	**(180,795)**	**(163,341)**	**0**	**0**	**(298,000)**
TOTAL CAPITAL OUTLAY							
7050	Tulare/Cleveland/Rymnd Bike Path PK 48	0	0	6	0	0	298,000
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/Clvland/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	382,275	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**382,275**	**6**	**0**	**0**	**298,000**
	TOTAL EXPENDITURES	**0**	**382,275**	**6**	**0**	**0**	**298,000**

F.A.U. - STREET IMPROVEMENT PROJECTS
41705070

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4422	CMAQ Revenue	(6,726)	(203,539)	(10,943)	(1,288,000)	(200,000)	(1,815,700)
4494	ATP Grant	0	0	0	0	0	0
4493	HSIP Grant	(14,378)	(248,699)	0	(311,000)	(27,000)	(310,590)
4420	Section 130: Cleveland Ave UPRR Crossing Improv	(15,647)	(267,862)	0	0	0	0
	TOTAL REVENUE	**(36,751)**	**(720,100)**	**(10,943)**	**(1,599,000)**	**(227,000)**	**(2,126,290)**
TOTAL CAPITAL OUTLAY						0	0
7050	Howard/Westberry Traffic Signa. - TS-19	0	0	0	0	27,000	1,815,700
7050	**Construction/Infrastructure**	0	0	71,898	1,358,000	0	0
7050	**Construction/Infrastructure**	0	0	0	311,000	0	0
7050	TSI-HSIP Various Locations TS-18	6	248,699	0	0	0	0
7050	Gateway - Central - 3rd Sidewalks,R-38	4,672	7,697	0	0	0	0
7050	Raymond Rd.Shoulder n/o Cleveland,R-37	660	1,132	0	0	0	0
7050	Schnoor/Cleveland Tr Signal Mod	176,872	28,227	0	0	0	0
	James Madison School/SR2SL	0	0	0	0	0	0
7050	Lake/4th/Central Intersection R-57	0	0	0	0	0	0
	Sunset Ave Sidewalks	0	0	0	0	0	0
	FRT Gateway & UPRR Undercrossing, PK-08	0	0	0	0	0	0
7030	Pedestrian Facilities/Schools & Commercial R-62	0	0	0	0	200,000	0
7050	Cleveland Ave @UPRR Traffic Signal, TS-14	0	227,384	0	0	0	0
7050	Cleveland Dual Left Turn Lanes at Schnoor - TS-13	0	28,227	0	0	0	0
7050	Cleveland Ave UPRR Crossing Improv	51,769	227,384	0	0	0	0
	TOTAL CAPITAL OUTLAY	**233,979**	**768,749**	**71,898**	**1,669,000**	**227,000**	**1,815,700**
	TOTAL EXPENDITURES	**233,979**	**768,749**	**71,898**	**1,669,000**	**227,000**	**1,815,700**

BRIDGE PREVENTATIVE MAINTENANCE PROGRAM (BPMP)
41705730

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4468	Bridge Preventive Maint. BPMP-Grant	(215,920)	(2,608)	(1,099)	(121,357)	(25,674)	(146,000)
	TOTAL REVENUE	**(215,920)**	**(2,608)**	**(1,099)**	**(121,357)**	**(25,674)**	**(146,000)**
CAPITAL OUTLAY							
7050	Gateway Bridge Repair	2,175	2,251	13,306	0	25,674	146,000
7050	Repair/Rehab of 3 City Br, B-4	0	0	0	121,357	0	0
7050	Bridge @ Schnoor/Cleveland B-1	203,512	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**205,687**	**2,251**	**13,306**	**121,357**	**25,674**	**146,000**
	TOTAL EXPENDITURES	**205,687**	**2,251**	**13,306**	**121,357**	**25,674**	**146,000**

LOCAL TRANSPORTATION FUNDING - STREET PROJECTS
42005330

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4436	Local Transportation Allocation - Street	(1,033,567)	(1,119,653)	(987,486)	(1,213,534)	(1,247,418)	(1,055,890)
	TOTAL REVENUE	**(1,033,567)**	**(1,119,653)**	**(987,486)**	**(1,213,534)**	**(1,247,418)**	**(1,055,890)**
MAINTENANCE AND OPERATIONS							
6904	Interfund Charges - Admin. Overhead	70,000	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**70,000**	**0**	**0**	**0**	**0**	**0**
CAPITAL OUTLAY							
7050	**Construction/Infrastructure**	0	0	0	0	516,000	512,245
7050	Federal/State Local Match	0	0	0	0	0	0
7050	ADA Walkability Sidewalks, 15/16, R-64	0	0	0	0	0	0
7050	Howard/Westberry Traffic Signal - TS-19	0	0	0	13,000	0	0
7050	Micro-Paver Distress Survey, Misc-4	0	41,807	0	10,000	0	0
7050	Howard/Mainberry Ped X-Walk, TS-21	0	0	0	2,000	0	0
7050	Gateway Bridge Repair-PE	1,225	1,000	269,418	0	0	0
7050	Repair/Rehab 3 City Br, B-4	0	0	0	50,000	0	0
7050	TSI-HSIP Various Locations - TS-18	16,217	33,522	0	0	0	0
7030	CNG Fueling Station	0	0	0	0	32,000	0
7050	Gateway Central-3rd Sidewalks R-38	612	1,049	0	15,000	0	0
7000	CNG Compressor @fueling station	0	0	41,249	0	0	0
7050	Raymond Rd,Shoulder n/o Cleveland, R-37	95	153	0	0	0	0
7050	4th St Widening, "K" to UPRR, R-4	0	0	0	0	0	0
7050	Fourth St, Utility Undergrounding	0	0	0	0	0	0
7050	6th St. ADA Improvemens R-48	0	0	0	0	0	0
7050	UPRR Crossing Street Approaches,R-32	53,915	63,166	0	5,000	0	0
7050	6th St Bike Lane, "N" - Lake, R-53	0	0	0	0	0	0
7050	Traffic Warrants	19,280	5,371	0	10,000	0	0
7050	Contingency/Project Admin	49,885	92,680	0	50,000	0	0
7050	ADA Walkability Sidewalks R-52	0	0	0	0	0	0
7050	Lake St. Widening: 4th to Clvlnd R-46	0	0	0	0	0	0
7050	Intersection of 4th St/Lake St/Central Ave, R-57	0	943	0	10,000	0	0
7050	Olive Ave Widening: Gateway to Knox, R-10	0	0	0	0	0	0
7050	Pine St/Pecan Ave Widening R-61	760,893	107,092	0	0	0	0
7050	Schnoor/Cleveland Tr Signal	30,094	1,567	0	0	0	0
7050	Sidewalk Repair Cost Sharing Program	10,728	1,256	0	10,000	0	0
7050	~~James Madison School SR2SL~~	0	0	0	0	0	0
7050	Sunset Ave. Sidewalks	0	0	0	34,400	0	0
7050	Pedestrian Facilities/School & Commercial Areas	0	0	0	30,000	0	0
7050	Washington School Sidewalks	0	0	0	55,000	0	0
7050	Thomas Jefferson/John Adams Sidewalks,R-51	2,037	1,338	0	0	0	0
	TOTAL CAPITAL OUTLAY	**944,981**	**350,945**	**310,667**	**294,400**	**548,000**	**512,245**
TRANSFERS OUT							
8200	Transfer - Fund 10200 (Depts 412)	412,000	412,000	465,000	488,000	488,000	512,000
	TOTAL TRANSFERS OUT	**412,000**	**412,000**	**465,000**	**488,000**	**488,000**	**512,000**
	TOTAL EXPENDITURES	**1,426,981**	**762,945**	**775,667**	**782,400**	**1,036,000**	**1,024,245**

LOCAL TRANSPORTATION FUNDING - PARKS/BIKE PATH PROJECTS

42005410

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4435	Local Trans. Allocation - Bike Lanes	(24,299)	(50,181)	(11,841)	(32,643)	(33,356)	(34,580)
	TOTAL REVENUE	**(24,299)**	**(50,181)**	**(11,841)**	**(32,643)**	**(33,356)**	**(34,580)**
TOTAL CAPITAL OUTLAY							
	Facility & Improvement	0	0	0	0	0	0
7030	Bike Lane Project PK 01	7,640	0	5,902	32,580	33,356	0
	Construction/Infrastructure	0	0	0	0	0	0
7050	FRT Schnoor Brdg North PK 54	6	232	51,820	0	0	102,000
7050	FRT Gateway & UPRR PK 08	20,963	(6,716)	0	0	0	0
7050	Laurel Bike Path - Sunset to FRT, PK-12	7,332	30,274	0	0	0	0
	TOTAL CAPITAL OUTLAY	**35,941**	**23,790**	**57,722**	**32,580**	**33,356**	**102,000**
	TOTAL EXPENDITURES	**35,941**	**23,790**	**57,722**	**32,580**	**33,356**	**102,000**

POLICE SERVICES

POLICE ACTIVITY - SLESF
47700000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(112)	(301)	(1,195)	0	0	0
4428	Current Year Allocation	(100,000)	(100,000)	(130,157)	(100,000)	(100,000)	(100,000)
	TOTAL REVENUE	**(100,112)**	**(100,301)**	**(131,351)**	**(100,000)**	**(100,000)**	**(100,000)**
MAINTENANCE AND OPERATIONS							
6416	Office Supplies/Expendable	0	0	8	0	0	0
6532	Other Supplies	84,779	71,841	100,926	100,000	100,000	100,000
6532	Tool Replacement Costs	0	0	0	0	0	0
6907	Interfund Charge Vehicle Replacement	0	0	0	0	0	136,000
	TOTAL MAINTENANCE AND OPERATIONS	**84,779**	**71,841**	**100,934**	**100,000**	**100,000**	**236,000**
TOTAL CAPITAL OUTLAY							
7000	Computers and Peripherals	0	0	21,771	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**21,771**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**84,779**	**71,841**	**122,705**	**100,000**	**100,000**	**236,000**

POLICE ACTIVITY - JAG
47800000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4434	Grants	0	0	(3,575)	0	0	0
4457	Activity Delivery Fee	(59,720)	0	0	0	0	(34,000)
4455	Current Year Entitlement - Federal	0	0	0	0	0	0
4454	Prior Year Federal Entitlement	0	0	0	0	0	0
	TOTAL REVENUE	**(59,720)**	**0**	**(3,575)**	**0**	**0**	**(34,000)**
MAINTENANCE AND OPERATIONS							
6470	Funding to Outside Agencies - Madera County	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL CAPITAL OUTLAY							
7000	Computer Equipment and Peripherials	0	0	0	0	0	0
7000	New Equipment	38,478	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**38,478**	**0**	**0**	**0**	**0**	**0**
TRANSFERS OUT							
8002	Lease Payment	0	0	0	0	0	34,000
	TOTAL TRANSFERS OUT	**0**	**0**	**0**	**0**	**0**	**34,000**
	TOTAL EXPENDITURES	**38,478**	**0**	**0**	**0**	**0**	**34,000**

DUI ENFORCEMENT AND AWARENESS
47900000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4458	DUI Enf. & Awareness Grant	(123,082)	(20,462)	0	0	0	0
	TOTAL REVENUE	**(123,082)**	**(20,462)**	**0**	**0**	**0**	**0**
SALARIES AND BENEFITS							
5100	Salaries - Overtime	73,368	0	0	0	0	0
5304	Workers' Compensation Insurance	5,622	0	0	0	0	0
5305	Medicare Tax - Employer's Share	1,148	0	0	0	0	0
	TOTAL SALARIES AND BENEFITS	**80,137**	**0**	**0**	**0**	**0**	**0**
MAINTENANCE AND OPERATIONS							
6532	Other Supplies	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**80,137**	**0**	**0**	**0**	**0**	**0**

Coming soon – Tobacco Law Enforcement Grant

PARKS AND COMMUNITY SERVICES

PARKS DEVELOPMENT FUND

41090000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4478	HRPP Grant	0	(731,250)	(95,275)	(350,000)	0	(134,000)
	Fansler Foundation Grant	(67,670)	0	0	0	0	0
	Bicycle Transportation Account	0	0	0	0	0	0
	TOTAL REVENUE	**(67,670)**	**(731,250)**	**(95,275)**	**(350,000)**	**0**	**(134,000)**
CAPITAL OUTLAY							
7030	Centennial Park	0	63,969	3,700	0	95,275	0
7030	Knox Park Rehab	9,500	361,257	61,521	0	0	134,000
7030	Centennial Park	0	353,972	0	0	0	0
7030	Parks ADA Improvement	0	40,664	0	0	0	0
7030	Donation:Sunrise Rotary Sports Complex Imp,PK-13	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**9,500**	**819,862**	**65,221**	**0**	**95,275**	**134,000**
	TOTAL EXPENDITURES	**9,500**	**819,862**	**65,221**	**0**	**95,275**	**134,000**

GRANTS

LOW CARBON TRANSIT OPERATIONS PROGRAM (LCTOP)
21295491

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	0	0	(377)	0	0	0
4266	Low Carbon Transit Operation (LCTOP)	0	0	0	(117,306)	0	0
	TOTAL REVENUE	**0**	**0**	**(377)**	**(117,306)**	**0**	**0**
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	117,306	117,306	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**117,306**	**117,306**	**0**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**117,306**	**117,306**	**0**

PROPOSITION 1B PTMISEA
21295590

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4490	Proposition 1B PTMISEA	(34,532)	(12,210)	(224,460)	(1,417,874)	0	0
	TOTAL REVENUE	**(34,532)**	**(12,210)**	**(224,460)**	**(1,417,874)**	**0**	**0**
MAINTENANCE AND OPERATIONS							
6600	Depreciation / Replacement	38,590	38,590	38,639	0	0	0
6602	Capitalized Asset Contra Account	(34,532)	(12,210)	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**4,058**	**26,380**	**38,639**	**0**	**0**	**0**
TOTAL CAPITAL OUTLAY							
7000	Other New Equipment	0	0	0	0	0	0
7030	Transit & Public Works Maint/Adm Facility-Trans-1	34,532	12,210	224,460	1,417,874	8,500	1,473,608
7030	Bus Shelters / Capital Enhancements-Tran	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**34,532**	**12,210**	**224,460**	**1,417,874**	**8,500**	**1,473,608**
	TOTAL EXPENDITURES	**38,590**	**38,590**	**263,099**	**1,417,874**	**8,500**	**1,473,608**

INTERMODAL BUILDING ACTIVITIES
41108060

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4167	Building Rents and Leases	(21,120)	(21,120)	(21,503)	(21,000)	(21,000)	(21,000)
4240	Utility Reimbursement	(8,234)	(12,183)	(10,747)	(7,000)	(7,000)	(7,000)
4424	Local Transportation Fund-City	(20,997)	(65,297)	(54,102)	(12,118)	(24,236)	(12,118)
4423	Grant - Sec 5307	(2,182)	(2,689)	(3,078)	(47,461)	(47,461)	(47,461)
	TOTAL REVENUE	**(52,533)**	**(101,289)**	**(89,430)**	**(87,579)**	**(99,697)**	**(87,579)**
SALARIES AND BENEFITS							
5000	Salaries - Full Time	0	0	30	0	0	
5005	Salaries - Part-time	5,067	7,716	7,965	8,190	7,961	8,694
5304	Worker's Compensation Insurance	402	633	685	722	698	816
5305	Medicare Tax - Employer's Share	76	116	120	123	120	131
5307	Deferred Compensation - Part-time	190	290	293	307	306	326
5309	Unemployment Insurance	219	271	229	210	210	210
	TOTAL SALARIES AND BENEFITS	**5,954**	**9,026**	**9,323**	**9,552**	**9,295**	**10,178**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	14,453	14,785	15,092	15,000	15,000	15,000
6440	Contracted Services	6,583	9,035	9,820	15,000	15,000	15,000
6530	Building Supplies, Keys, Repairs	2,158	3,677	2,245	4,000	4,000	4,000
6560	Liability / Property Insurance	1,051	1,115	1,343	1,609	1,609	1,891
6900	Interfund Charges - Fac.Maint.	12,649	41,319	58,316	29,816	29,816	29,665
6902	Interfund Charges - Central Supply	62	88	68	500	500	500
6904	Interfund Charges - Admin. Overhead	12,840	10,268	11,468	11,555	11,555	8,196
8220	Transfers Out - Insurance Reserve	258	450	38	162	162	244
	TOTAL MAINTENANCE AND OPERATIONS	**50,054**	**80,737**	**98,390**	**77,642**	**77,642**	**74,496**
	TOTAL EXPENDITURES	**56,008**	**89,763**	**107,713**	**87,194**	**86,937**	**84,674**

PROPOSITION 1B - CALOES
41105492

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4491	Prop 1B CalOES	0	0	(169,651)	(47,541)	0	0
	TOTAL REVENUE	**0**	**0**	**(169,651)**	**(47,541)**	**0**	**0**
CAPITAL OUTLAY							
7030 - OES12	Facilities and Imporvements	0	0	32,752	0	0	0
7030 - OES13	Facilities and Imporvements	0	0	42,129	0	0	0
7030 - OES14	Facilities and Imporvements	0	0	42,226	47,541	0	0
7030 - OES15	Facilities and Imporvements	0	0	42,749	0	0	0
7030 - OES16	Facilities and Imporvements	0	0	9,794		47,460	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**169,651**	**47,541**	**47,460**	**0**
	TOTAL EXPENDITURES	**0**	**0**	**169,651**	**47,541**	**47,460**	**0**

PARKING DISTRICT OPERATIONS
41400000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4552	Parking Ticket Penalty	(23,118)	(20,530)	(15,703)	(18,000)	(10,000)	(18,000)
4600	Parking District Assessments	(21,733)	(27,560)	(17,802)	(28,000)	(22,000)	(24,000)
4657	Miscellaneous Revenue	0	0	0	0	0	0
4682	Collection Recovery	(506)	(876)	(870)	0	0	0
	TOTAL REVENUE	**(45,357)**	**(48,966)**	**(34,376)**	**(46,000)**	**(32,000)**	**(42,000)**
SALARIES AND BENEFITS							
5005	Salaries / Part-time	7,502	9,381	10,302	10,374	2,583	10,868
5304	Worker's Compensation Insurance	595	771	883	915	226	1,021
5305	Medicare Tax - Employer's Share	113	141	155	156	39	163
5307	Deferred Compensation / Part-time	281	352	384	389	99	408
5308	Deferred Compensation / Full-time	0	0	0	0	0	0
5309	Unemployment Insurance	275	256	229	210	210	210
5310	Section 125 Benefit Allow.	0	0	0	0	0	0
	TOTAL SALARIES AND BENEFITS	**8,766**	**10,902**	**11,951**	**12,044**	**3,157**	**12,670**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	2,756	2,675	5,367	2,800	2,800	2,800
6411	Advertising - Bids and Legal Notices	0	0	0	0	0	0
6416	Office Supplies - Expendable	86	149	6	200	200	200
6440	Contracted Services	7,791	7,267	7,808	8,000	8,000	8,000
6441	Contracted Services - Parking Citations	647	672	699	0	0	0
6518	Other Supplies	302	268	102	1,000	1,000	1,000
5485-3260	Liability / Property Insurance	0			0	0	0
5485-3280	OPEB Obligation Expense	0			0	0	0
6442	Intergovernmental Charge-Parking Ticket Audit Fees	0	0	0	0	1,000	1,000
6902	Interfund Charges - Central Supply	0	0	24	200	200	200
6904	Interfund Charges - Admin. Overhead	0	4,973	6,809	6,861	6,861	2,361
	Transfers Out - Central Supply Inventory	0			0	0	0
8200	Transfers Out - Administrative	0	7,709	7,709	7,709	7,709	7,709
	Transfers Out - Other Costs	0			0	0	0
8220	Transfers Out - Insurance Reserve	311	539	46	194	194	305
	Parking Lot Rehabilitation	0			0		0
	TOTAL MAINTENANCE AND OPERATIONS	**11,893**	**24,252**	**28,570**	**26,964**	**27,964**	**23,575**
	TOTAL EXPENDITURES	**20,659**	**35,154**	**40,522**	**39,008**	**31,121**	**36,245**

MADERA DOWNTOWN B.I.D. FUND
41600000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	0	0	(67)	0	(16)	(16)
4208	Late Payment / Other Penalty	(1,162)	(2,430)	(492)	(3,000)	(3,000)	(3,000)
4600	Business Improvement District Assmt	(24,367)	(24,826)	(23,061)	(26,000)	(26,000)	(26,000)
4657	Miscellaneous Revenue	0	0	0	0	0	0
4682	Collection Recovery	(635)	(554)	(185)	(373)	(292)	(292)
4742	Unrealized Gain/Loss on Invest	0	0	34.37	0	0	0
4751	Realized Gain/Loss Sale of Inv	0	0	20.32	0	0	0
	TOTAL REVENUE	**(26,164)**	**(27,810)**	**(23,751)**	**(29,373)**	**(29,308)**	**(29,308)**
MAINTENANCE AND OPERATIONS							
6418	Postage / Other Mailing Charges	164	365	0	590	590	590
6440	Contracted Services	145	164	35	0	0	0
6450	Bad Debt Expense	0	0	0	0	0	0
6470	Funding to Outside Agencies	26,356	21,576	22,098	25,000	25,000	25,000
6904	Interfund Charges - Admin. Overhead	950	2,990	3,754	3,783	3,783	1,389
	TOTAL MAINTENANCE AND OPERATIONS	**27,615**	**25,094**	**25,888**	**29,373**	**29,373**	**26,979**
	TOTAL EXPENDITURES	**27,615**	**25,094**	**25,888**	**29,373**	**29,373**	**26,979**

ARRA - NSP ACTIVITY
43600000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4457	Activity Delivery Fee	(350)	0	0	0	0	0
4649	Admin Fees	0	0	0	0	0	0
4659	Refunds and Reimbursements NSP3	(1,391,875)	(491,071)	0	0	0	0
	TOTAL REVENUE	**(1,392,225)**	**(491,071)**	**0**	**0**	**0**	**0**
MAINTENANCE AND OPERATIONS							
6412	Advertising - Other	900	0	0	0	0	0
6416	Office Supplies - Expendable	7	11	0	0	0	0
6561	Successor Agency Contribution	0	0	0	0	0	0
6440	Contracted Services	17,628	1,220	0	0	0	0
6500	Rehabilitation Assistance	222,005	1,614	6,945	0	0	0
6501	Downpayment Assistance	89,538	318,973	0	0	0	0
6530	Conference, Training, Education	0	0	0	0	0	0
6561	Miscellaneous	0	0	0	0	0	0
6900	Interfund Charges - Other	0	0	0	0	0	0
6903	Interfund Charges - Cost Distribution	28,584	7,696	0	0	0	0
6903	Intefund Charges - To Dept 812	0	7,696	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**358,662**	**337,209**	**6,945**	**0**	**0**	**0**
CAPITAL OUTLAY							
7030	Property Acquistion	455,040	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**455,040**	**0**	**0**	**0**	**0**	**0**
TRANSFERS OUT							
6056-7000	Transfer Out to Successor Agency	0	0	0	0	0	0
8200	Transfer Out - Fund 10200 dept 812	17,959	0	0	0	0	0
	TOTAL TRANSFERS OUT	**17,959**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**831,661**	**337,209**	**6,945**	**0**	**0**	**0**

HOME - DAP ACTIVITY
44004430

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4758	Periodic Payment/Loan Payment	(2,000)	0	0	0	0	0
	TOTAL REVENUE	**(2,000)**	**0**	**0**	**0**	**0**	**0**
MAINTENANCE AND OPERATIONS							
6903	Interfund Charges - Cost Distribution	0	0	0	0		0
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

CALHOME MANUFACTURED REHAB
44004432

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	0	0	(1,661)	0	0	0
4751	Unrealized Gain/Loss on Invest	0	0	1,021	0	0	0
4765	Realized Gain/Loss Sale of Inv	0	0	578	0	0	0
4434	Grants	0	0	(413,218)	(372,715)	(319,470)	0
4649	Admin Fees	0	0	(39,989)	(35,000)	(30,000)	0
	TOTAL REVENUE	**0**	**0**	**(453,270)**	**(407,715)**	**(349,470)**	**0**
MAINTENANCE AND OPERATIONS							
6416	Office Supplies	0	0	63	750	57	0
6500	Rehabilitation Assistance	0	0	139,899	372,715	319,470	0
6903	Interfund Charges - Cost Distribution	0	0	0	34,250	34,250	35,975
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**139,962**	**407,715**	**353,777**	**35,975**
	TOTAL EXPENDITURES	**0**	**0**	**139,962**	**407,715**	**353,777**	**35,975**

HOME REHABILITATION PROGRAM
44004450

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4434	HOME Rehabilitation Grant - 13-HOME-9021	(10)	0	0	0	(700,000)	0
4457	Activity Delivery Fee	0	0	(8,750)	0	0	0
	TOTAL REVENUE	**(10)**	**0**	**(8,750)**	**0**	**(700,000)**	**0**
MAINTENANCE AND OPERATIONS							
6416	Office Supplies	10	0	19	0	2,500	0
6440	Contracted Services	0	0	2,800	0	10,000	0
6500	Rehabilitation Loans	0	0	0	0	0	0
6480	Activity Delivery (151600-10000)	0	0	0	0	141,600	0
6500	Rehabilitation Assistant	0	0	0	0	530,900	0
6903	Interfund Charge - To Dept 812	0	0	15,000	0	0	0
	Interfund Transfer to Dept 812	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**10**	**0**	**17,819**	**0**	**685,000**	**0**
	TOTAL EXPENDITURES	**10**	**0**	**17,819**	**0**	**685,000**	**0**

HOME REUSE ACTIVITY
44004460

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4758	Periodic Payment/Loan Pay	(16,498)	(19,841)	(119,115)	0	(31,369)	0
	TOTAL REVENUE	**(16,498)**	**(19,841)**	**(119,115)**	**0**	**(31,369)**	**0**
MAINTENANCE AND OPERATIONS							
6440	Contracted Services	0	0	0	0	670	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	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4434	CALHOME Grant	(370,859)	(393,072)	0	(31,704)	(31,704)	0
	TOTAL REVENUE	**(370,859)**	**(393,072)**	**0**	**(31,704)**	**(31,704)**	**0**
MAINTENANCE AND OPERATIONS							
6416	Office Supplies	60	367	105	250	105	0
6440	Contracted Services	1,886	2,075	0	0	500	0
6500	Downpayment Loans	357,265	370,380	75	24,000	28,354	0
6903	Interfund Charge - to Dept 812	0	14,459	17,959	3,300	3,300	3,350
8200	Operating Transfer to Other Funds	11,440	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**370,651**	**387,281**	**18,139**	**27,550**	**32,259**	**3,350**
	TOTAL EXPENDITURES	**370,651**	**387,281**	**18,139**	**27,550**	**32,259**	**3,350**

CALHOME REHABILITATION (OOR) PROGRAM
44004620

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	0	0	(453)	0	0	0
4434	CALHOME Grant	(31)	0	(116,867)	(793,133)	(156,817)	0
4457	Activity Fee	0	0	(9,561)	(75,000)	(15,000)	0
4742	Unrealized Gain/Loss on Invest	0	0	278	0	0	0
4751	Realized Gain/Loss Sale of Inv	0	0	157	0	0	0
	TOTAL REVENUE	**(31)**	**0**	**(126,445)**	**(868,133)**	**(171,817)**	**0**
MAINTENANCE AND OPERATIONS							
6416	Office Supplies	31	76	587	0	1,500	0
6440	Contracted Services	0	7,231	650	20,250	650	0
6500	Rehabilitation Loans	0	18,815	94,930	793,133	119,710	0
6903	Interfund Charge - To Dept 812	0	0	15,000	54,750	54,750	0
	TOTAL MAINTENANCE AND OPERATIONS	**31**	**26,122**	**111,166**	**868,133**	**176,610**	**0**
	TOTAL EXPENDITURES	**31**	**26,122**	**111,166**	**868,133**	**176,610**	**0**

CALHOME REUSE PROGRAM
44004630

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4765	Loan Payment Proceeds	0	0	(31,000)	(31,000)	(29,450)	0
	TOTAL REVENUE	**0**	**0**	**(31,000)**	**(31,000)**	**(29,450)**	**0**
MAINTENANCE AND OPERATIONS							
6440	Contracted Services	0	0	0	31,000	0	0
6501	Downpayment Assistance	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**0**	**31,000**	**0**	**0**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**31,000**	**0**	**0**

DEVELOPMENT IMPACT FEES

WATER DEVELOPMENT IMPACT FEE
40800000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	INTEREST INCOME	(386)	(286)	(345)	(17)	(17)	(300)
4742	Unrealized Gain/Loss on Invest	0	0	130.6	0	0	0
4751	Realized Gain/Loss Sale of Inv	0	0	77.22	0	0	0
	TOTAL REVENUE	**(386)**	**(286)**	**(137)**	**(17)**	**(17)**	**(300)**
TOTAL CAPITAL OUTLAY							
7050	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 WELL IMPACT FEES
40820000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE						0	0
4162	INTEREST INCOME	(3,433)	(1,717)	(261)	(190)	(190)	(2,000)
4053	RES/WATER WELL IMPACT FEE	(96,664)	(92,168)	(83,176)	(94,000)	(94,000)	(96,000)
4051	COMM/WATER WELL IMPACT FEE	(867)	(1,662)	(7,050)	(870)	(870)	0
4742	Unrealized Gain/Loss on Invest	0	0	74.33	0	0	0
4751	Realized Gain/Loss Sale of Inv	0	0	43.95	0	0	0
	TOTAL REVENUE	**(100,964)**	**(95,547)**	**(90,369)**	**(95,060)**	**(95,060)**	**(98,000)**
CAPITAL OUTLAY							
6800	Developer Reimbursements	0			0		88,000
	TOTAL CAPITAL OUTLAY	**0**			**0**		**88,000**
	TOTAL EXPENDITURES	**0**	**0**		**0**		**88,000**

WATER PIPE IMPACT FEES
40810000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	INTEREST INCOME	(7,666)	(5,318)	(1,973)	(500)	(500)	(500)
4053	RES/WATER PIPE IMPACT FEE	(48,676)	(46,412)	(41,884)	(52,000)	(52,000)	(47,300)
4051	COMM/WATER PIPE IMPACT FEE	(616)	(2,257)	(2,835)	(1,000)	(1,000)	0
4742	Unrealized Gain/Loss on Invest	0	0	528.06	0	0	0
4751	Realized Gain/Loss Sale of Inv	0	0	312.23	0	0	0
	TOTAL REVENUE	**(56,958)**	**(53,987)**	**(45,852)**	**(53,500)**	**(53,500)**	**(47,800)**
MAINTENANCE AND OPERATIONS							
6800	DEVELOPER REIMBURSEMENT	0	360,160	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**360,160**	**0**	**0**	**0**	**0**
CAPITAL OUTLAY							
7050	Pine-Pecan Street Improvements	0	230,010	10,598	0	24,700	42,700
0500-	Pecan Ave. Water Pipe, Monterey to west of Monterey	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**230,010**	**10,598**	**0**	**24,700**	**42,700**
	TOTAL EXPENDITURES	**0**	**590,170**	**10,598**	**0**	**24,700**	**42,700**

WASTE WATER DEVELOPMENT IMPACT FEES
40830000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4053	RES/WWTP IMPACT FEES	(220,752)	(215,496)	(215,496)	(234,000)	(234,000)	(262,000)
4162	INTEREST INCOME	(3,406)	(2,264)	(4,329)	(375)	(1,400)	(2,000)
4051	COMM/WWTP IMPACT FEES	(3,459)	(11,012)	(125,579)	(3,700)	(14,450)	0
4742	Unrealized Gain/Loss on Invest	0	0	1799.25	0	0	0
4751	Realized Gain/Loss Sale of Inv	0	0	1063.87	0	0	0
	TOTAL REVENUE	**(227,617)**	**(228,773)**	**(342,540)**	**(238,075)**	**(249,850)**	**(264,000)**
TRANSFERS OUT							
8200	OPERATING TRANSFER TO OTHER FUNDS	550,000	225,000	225,000	225,000	225,000	250,000
	TOTAL TRANSFERS OUT	**550,000**	**225,000**	**225,000**	**225,000**	**225,000**	**250,000**
	TOTAL EXPENDITURES	**550,000**	**225,000**	**225,000**	**225,000**	**225,000**	**250,000**

WESTBERRY/ELLIS SEWER IMPACT FEES
40840000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	INTEREST INCOME	(1,520)	(1,175)	(1,556)	(3,700)	(500)	(1,000)
4052	SFR/EXISTING SEWER NEEDS-N.W.	(1,904)	(7,888)	(6,256)	(2,000)	(2,000)	(13,000)
4051	COMM/EXISTING SEWER NEEDS - NW	(56)	0	0	(56)	(56)	0
4053	SFR/EXISTING SEWER NEEDS-S.W.	(1,632)	(1,360)	(4,624)	(100)	(1,650)	0
4742	Unrealized Gain/Loss on Invest	0	0	596.04	0	0	0
4751	Realized Gain/Loss Sale of Inv	0	0	352.43	0	0	0
	TOTAL REVENUE	**(5,112)**	**(10,423)**	**(11,488)**	**(5,856)**	**(4,206)**	**(14,000)**
MAINTENANCE AND OPERATIONS							
6440	Contracted Services	0			0	563	0
	TOTAL MAINTENANCE AND OPERATIONS	**0**			**0**	**563**	**0**
	TOTAL EXPENDITURES	**0**			**0**	**563**	**0**

ROAD 28 SEWER INTERCEPTOR IMPACT FEES
40850000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE						0	0
4162	INTEREST INCOME	(2,660)	(2,004)	(911)	(154)	100	(100)
4052	SRF/Existing Sewer Needs-SE	(5,728)	(2,148)	0	(2,864)	(2,864)	(3,000)
4051	Comm/Existing Sewer Needs-S.E.	0	0	(180)	0	(180)	0
4742	Unrealized Gain/Loss on Invest	0	0	74.74	0	0	0
4751	Realized Gain/Loss Sale of Inv	0	0	44.19	0	0	0
	TOTAL REVENUE	**(8,388)**	**(4,152)**	**(972)**	**(3,018)**	**(2,944)**	**(3,100)**
TRANSFERS OUT							
8200	TRANSFERS OUT TO OTHER FUNDS	0	0	0	0	0	4,000
	TOTAL TRANSFERS OUT	**0**	**0**	**0**	**0**	**0**	**4,000**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**4,000**

SEWER NEW MFR REQUIREMENTS - EXISTING AREA IMPACT FEES
40990000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4051	COMM/NEW REQ'TS/EXISTING AREA SWR	(71)	(346)	(286)	(500)	(500)	0
4162	INTEREST INCOME	(2,041)	(1,599)	(2,088)	(120)	(120)	(2,300)
4052	SFR/NEW REQ'TS/EXISTING AREA SWR IMPACT	(19,710)	(16,875)	(13,770)	(19,500)	(19,500)	(20,900)
4742	Unrealized Gain/Loss on Invest	0	0	776.66		0	0
4751	Realized Gain/Loss Sale of Inv	0	0	459.22		0	0
	TOTAL REVENUE	**(21,822)**	**(18,820)**	**(14,909)**	**(20,120)**	**(20,120)**	**(23,200)**
CAPITAL OUTLAY							
0530-3800	Developer Reimbursements	0	0		0	0	0
	Facilities & Improvement					0	0
7030	Fairgrounds Liftstation SS-6	0	0	870	0	0	196,680
	Construction/Infrastructure					0	0
7050	Replace Sewer Main - Wessmith Way - SS-1	0	0	18,540	0	0	225,000
7050	Replace Sewer Main - Sherwood Way - SS-2	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**19,411**	**0**	**0**	**421,680**
	TOTAL EXPENDITURES	**0**	**0**	**19,411**	**0**	**0**	**421,680**

SEWER NEW SFR REQUIREMENTS - NORTHWEST AREA IMPACT FEES
41000000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	INTEREST INCOME	(715)	(557)	(736)	(60)	(225)	(600)
4051	COMM/NEW REQ'TS/SEWER/NW	(75)	0	0	(150)	0	0
4052	SFR/NEW REQ'TS/SEWER/N.W.	(1,295)	(5,365)	(4,255)	(1,750)	(1,750)	(2,200)
4742	Unrealized Gain/Loss on Invest	0	0	281.62	0	0	0
4751	Realized Gain/Loss Sale of Inv	0	0	166.52	0	0	0
	TOTAL REVENUE	**(2,085)**	**(5,922)**	**(4,543)**	**(1,960)**	**(1,975)**	**(2,800)**
MAINTENANCE AND OPERATIONS							
6440	Contracted Services	0	0	0	0	265	0
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**0**	**0**	**265**	**0**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**265**	**0**

SEWER NORTHEAST QUADRANT IMPACT FEES
41010000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	INTEREST INCOME	(1,602)	(1,188)	(1,430)	(92)	(92)	(1,300)
	TOTAL REVENUE	**(1,602)**	**(1,188)**	**(1,430)**	**(92)**	**(92)**	**(1,300)**
CAPITAL OUTLAY							
7050	Capital Outlay	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**-**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**-**

SEWER SOUTHWEST QUADRANT IMPACT FEES
41020000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	INTEREST INCOME	(4,412)	(3,292)	(4,055)	(4,400)	(4,400)	(3,800)
4052	SFR/NEW REQ'TS/SEWER/S.W.	(3,420)	(2,850)	(9,690)	(3,400)	(3,400)	(3,100)
	TOTAL REVENUE	**(7,832)**	**(6,142)**	**(13,745)**	**(7,800)**	**(7,800)**	**(6,900)**

SEWER SOUTHEAST QUADRANT IMPACT FEES
41030000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
4162	INTEREST INCOME	(2,060)	(1,594)	(1,938)	(2,000)	(2,000)	(2,000)
4052	SFR/New Req'ts/Sewer/S.E.	(11,960)	(4,485)	0	(12,700)	(12,700)	(4,800)
	TOTAL REVENUE	**(14,020)**	**(6,079)**	**(1,938)**	**(14,700)**	**(14,700)**	**(6,800)**

DRAINAGE SYSTEM DEVELOPMENT IMPACT FEES
41040000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
FUND: 45100							
REVENUE							
4162	Interest Income	(9,983)	(4,378)	(6,321)	(1,000)	(2,200)	(4,800)
4050	Infrastructure Cost Payback	0	0	(54)	0	0	0
4052	SFR/Storm Drain Impact Fees	(165,272)	(140,368)	(113,200)	(175,000)	(175,000)	(169,000)
4055	MFR/Storm Drain Impact Fees	0	0	0	0	(550)	0
4051	Comm/Storm Drain Impact Fees	(85)	(9,122)	(42,263)	(100)	(5,000)	0
	TOTAL REVENUE	**(175,340)**	**(153,867)**	**(161,839)**	**(176,100)**	**(182,750)**	**(173,800)**
MAINTENANCE AND OPERATIONS							
6440	Contracted Services	0	0	0	0	2,230	0
6800	Developer Reimbursement	0	42,948	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**42,948**	**0**	**0**	**2,230**	**0**
CAPITAL OUTLAY							
7050	Pine-Pecan Street Improvements	0	469,999	0	0		
7050	Pine St/Ave 12 1/2 Retention Basin SD-13-PX	0	0	0	0	20,000	20,000
	TOTAL CAPITAL OUTLAY	**0**	**469,999**	**0**	**0**	**20,000**	**20,000**
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**	**512,948**	**0**	**0**	**22,230**	**20,000**

STORM DRAIN NORTHWEST QUADRANT DEVELOPMENT IMPACT FEES
41050000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE						0	0
4162	Interest Income	(4,741)	(3,804)	(5,304)	(1,000)	(1,000)	(4,000)
4052	SFR/Storm Drain Impact/N.W.	(14,196)	(58,812)	(46,644)	(10,000)	(10,000)	(10,000)
4051	Comm/Storm Drain Impact/N.W.	(2,075)	0	0	(2,000)	(2,000)	0
	TOTAL REVENUE	**(21,012)**	**(62,616)**	**(51,948)**	**(13,000)**	**(13,000)**	**(14,000)**
CAPITAL OUTLAY							
	Northwest Quadrant Storm Drain	0	0		0	0	0
7050	Various Retention Basins	0	0	0	10,000	110,000	20,000
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**10,000**	**110,000**	**20,000**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**10,000**	**110,000**	**20,000**

STORM DRAIN NORTHEAST QUADRANT DEVELOPMENT IMPACT FEES
41060000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(2,139)	(1,585)	(1,907)	(2,000)	(2,000)	(2,000)
	TOTAL REVENUE	**(2,139)**	**(1,585)**	**(1,907)**	**(2,000)**	**(2,000)**	**(2,000)**
CAPITAL OUTLAY							
	Facilities & Improvement						
7030	Storm Drain Basin Fencing	0	0	0	0	0	0
	Construction/Infrastructure					0	0
7050	Ellis St/Krohn St Retention Basin, SD-15-P07	0	0	0	0	10,000	2,000
7050	Pine St/Ave 12 1/2 Retention Basin, SD-13-PX	0	0		0	0	0
7050	San Sabastian Basin Overflow Pipeline	0	288	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**288**	**0**	**0**	**10,000**	**2,000**
	TOTAL EXPENDITURES	**0**	**288**	**0**	**0**	**10,000**	**2,000**

STORM DRAIN SOUTHWEST QUADRANT DEVELOPMENT IMPACT FEES
41070000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(64)	(66)	(119)	(200)	(200)	(100)
4052	SFR/Storm Drain Impact/S.W.	(7,500)	(6,464)	(21,250)	(5,000)	(5,000)	(7,000)
	TOTAL REVENUE	**(7,564)**	**(6,530)**	**(21,369)**	**(5,200)**	**(5,200)**	**(7,100)**
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	20,000
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**10,000**	**10,000**	**20,000**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**10,000**	**10,000**	**20,000**

STORM DRAIN SOUTHWEST QUADRANT DEVELOPMENT IMPACT FEES
41080000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
4162	Interest Income	(3,995)	(3,118)	(3,802)	(1,000)	(1,000)	(3,700)
4052	SFR/Storm Drain Impact/S.E.	(27,776)		0	(10,000)	(10,000)	(11,300)
4051	Comm/Storm Drain Impact/S.E.	0	0	(2,313)	0	0	0
	TOTAL REVENUE	**(31,771)**	**(3,118)**	**(6,115)**	**(11,000)**	**(11,000)**	**(15,000)**
CAPITAL OUTLAY							
	Facilities & Improvement					0	0
7030	Storm Drain Basin Fencing	0	0	0	0	0	20,000
	Construction/Infrastructure					0	0
7050	**Construction/Infrastructure**	0	0	800	250,000	0	0
7050	Southeast Quadrant Storm Drain	0	0		0	0	0
7050	Pine St/Ave 12 1/2 Retention Basin SD-13-PX	0	0		0	110,000	115,000
	TOTAL CAPITAL OUTLAY	**0**	**0**	**800**	**250,000**	**110,000**	**135,000**
	TOTAL EXPENDITURES	**0**	**0**	**800**	**250,000**	**110,000**	**135,000**

FIRE DEVELOPMENT IMPACT FEES
40860000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(15,448)	(11,750)	(14,906)	(1,200)	(5,000)	(5,000)
4053	Res/Fire Impact Fee	(56,616)	(48,495)	(47,854)	(56,000)	(56,000)	(49,000)
4051	Comm/Fire Impact Fee	(260)	(520)	(2,545)	(1,000)	(1,000)	(500)
	TOTAL REVENUE	**(72,324)**	**(60,764)**	**(65,305)**	**(58,200)**	**(62,000)**	**(54,500)**
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	0	0	0
7030	Fire Station 6 - Parking Lot Paving	0	0	440	70,000	0	0
7030	Fire Station 7 - Parking Lot Paving	0	0	440	0	0	0
7000	New Ladder Truck	0	0	0	1,300,000	246,087	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**880**	**1,370,000**	**246,087**	**0**
	TOTAL EXPENDITURES	**0**	**0**	**880**	**1,370,000**	**246,087**	**0**

POLICE DEVELOPMENT IMPACT FEES
40870000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4060	A.B. 1600 Fees - Police Dept.	0	0	0	0	0	0
4053	Res/Police Impact Fee	(91,056)	(88,346)	(76,964)	(90,000)	(90,000)	(90,000)
4051	Comm/Police Impact Fee	(521)	(1,039)	(5,834)	(3,800)	(3,800)	(3,700)
4051	Ind/Police Impact Fee	0	(2,875)	(5,834)	0	0	0
4162	Interest Income	(2,555)	(1,641)	(1,501)	(1,000)	(500)	(1,500)
	TOTAL REVENUE	**(94,132)**	**(93,901)**	**(90,133)**	**(94,800)**	**(94,300)**	**(95,200)**
TRANSFERS OUT							
8200	Transfer to Police Services - Admin.	130,497	130,497	130,497	130,497	130,497	125,020
	TOTAL TRANSFERS OUT	**130,497**	**130,497**	**130,497**	**130,497**	**130,497**	**125,020**
	TOTAL EXPENDITURES	**130,497**	**130,497**	**130,497**	**130,497**	**130,497**	**125,020**

PARKS DEVELOPMENT IMPACT FEES
40880000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4060	A.B. 1600 Fees - Parks and Recreation	(445,704)	(432,439)	(376,726)	(443,000)	(443,000)	(441,000)
4162	Interest Income	(13,086)	(10,890)	(14,188)	(1,000)	(4,600)	(12,500)
	TOTAL REVENUE	**(458,790)**	**(443,329)**	**(390,914)**	**(444,000)**	**(447,600)**	**(453,500)**
MAINTENANCE AND OPERATIONS							
6440	Contracted Services	0	0	0	0	3,725	0
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**0**	**0**	**3,725**	**0**
CAPITAL OUTLAY							
7030	Sunrise Rotary Sports Complex Imp, PK-13	0	86	211,561	0	340,000	335,998
	TOTAL CAPITAL OUTLAY	**0**	**86**	**211,561**	**0**	**340,000**	**335,998**
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**	**194,343**	**405,818**	**194,257**	**537,982**	**530,255**

PUBLIC WORKS DEVELOPMENT IMPACT FEES
40890000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(11,736)	(4,969)	(3,256)	(1,000)	(1,100)	(2,000)
4053	Residential Impact Fee	(54,432)	(52,812)	(46,008)	(58,000)	(58,000)	(53,800)
4054	Industrial Impact Fee	0	0	0	0	0	0
4051	Commercial Impact Fee	(962)	(6,576)	(3,864)	(3,000)	(3,000)	(7,200)
4050	Alley Paving Contributions	0	0	(12,000)	0	0	0
	TOTAL REVENUE	**(67,130)**	**(64,356)**	**(65,128)**	**(62,000)**	**(62,100)**	**(63,000)**
MAINTENANCE AND OPERATIONS							
6440	Contracted Services	0	0	0	0	1,200	0
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**0**	**0**	**1,200**	**0**
CAPITAL OUTLAY							
7030	Facilities and Improvements	35,382	619,031	0	0	0	0
7050	Construction/Infrastructure	0	152,527	0	0	0	0
	TOTAL CAPITAL OUTLAY	**35,382**	**771,558**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**35,382**	**771,558**	**0**	**0**	**1,200**	**0**

STREET DEVELOPMENT IMPACT FEES
40900000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(2,065)	(416)	0	(1,000)	0	(400)
	TOTAL REVENUE	**(2,065)**	**(416)**	**0**	**(1,000)**	**0**	**(400)**

GENERAL GOVERNMENT DEVELOPMENT IMPACT FEES
40920000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(9,132)	(6,971)	(8,897)	(1,000)	(2,600)	(8,800)
4053	Res/General Gov't Impact Fee	(38,808)	(37,653)	(32,678)	(38,000)	(38,000)	(46,200)
4051	Comm/General Gov't Impact Fee	(87)	(173)	(349)	(150)	(175)	0
	TOTAL REVENUE	**(48,027)**	**(44,797)**	**(41,924)**	**(39,150)**	**(40,775)**	**(55,000)**

TRANSPORTATION DEVELOPMENT IMPACT FEES
40930000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(32,340)	(24,858)	(32,355)	(1,800)	(10,000)	(29,000)
4053	Res/Transportation Impact Fee	(159,768)	(155,013)	(135,042)	(155,000)	(155,000)	(158,000)
4051	Comm/Transportation Impact Fee	(1,837)	(3,666)	(7,379)	(5,000)	(5,000)	(4,000)
4054	Ind/Transportation Impact Fee	0	(18,571)	(24,172)	(18,000)	0	(21,000)
	TOTAL REVENUE	**(193,945)**	**(202,108)**	**(198,948)**	**(179,800)**	**(170,000)**	**(212,000)**
CAPITAL OUTLAY							
7050	Ellis St./Ave.16(Phase1) R-6A	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

ADMINISTRATIVE SERVICES DEVELOPMENT IMPACT FEES
40940000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(359)	(182)	(171)	0	(30)	(30)
4053	Res/Admin. Services Impact Fee	(15,792)	(15,134)	(12,690)	(15,000)	(12,000)	(12,000)
4051	Comm/Admin. Services Impact Fee	(174)	(346)	(697)	(1,000)	(300)	(300)
	TOTAL REVENUE	**(16,325)**	**(15,662)**	**(13,558)**	**(16,000)**	**(12,330)**	**(12,330)**
MAINTENANCE AND OPERATIONS							
6451	Bank Service Charges	(11)	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**(11)**	**0**	**0**	**0**	**0**	**0**
TRANSFERS OUT							
8200	Transfer to Fund 10200	50,000	25,000	15,000	0	15,000	15,000
	TOTAL TRANSFERS OUT	**50,000**	**25,000**	**15,000**	**0**	**15,000**	**15,000**
	TOTAL EXPENDITURES	**49,989**	**25,000**	**15,000**	**0**	**15,000**	**15,000**

MEDIAN ISLAND DEVELOPMENT IMPACT FEES
40950000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE	Account: Revenue						
4162	Interest Income	(3,239)	(1,285)	(1,530)	(3,000)	(300)	(1,000)
4053	Median Island Impact Fee	(65,924)	(65,293)	(59,221)	(42,000)	(55,000)	(67,000)
	TOTAL REVENUE	**(69,163)**	**(66,579)**	**(60,751)**	**(45,000)**	**(55,300)**	**(68,000)**
CAPITAL OUTLAY							
	Construction Infrastructure						
7050	Pine-Pecan Median Islands	0	0	143,703	0	200,000	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**143,703**	**0**	**200,000**	**0**
	TOTAL EXPENDITURES	**0**	**0**	**143,703**	**0**	**200,000**	**0**

ARTERIAL/COLLECTOR STREET DEVELOPMENT IMPACT FEES
40960000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4050	**Impact Fee**	(118,403)	(117,234)	(211,994)	(128,000)	(256,000)	(238,000)
4162	Interest Income	(19,813)	(11,514)	(16,920)	(5,000)	(6,000)	(16,000)
4050	Collector Street Impact Fee	0	0	(211,994)	0	0	0
	TOTAL REVENUE	**(138,216)**	**(128,748)**	**(440,907)**	**(133,000)**	**(262,000)**	**(254,000)**
CAPITAL OUTLAY							
	Construction/Infrastructure						
7050	Olive Ave.Concept Plan, R-49	5,088	457	11,059	0	12,000	1,092,000
7050	Sharon Blvd Ellis - Ave.17 CDD-1d	0	0	0	0	0	0
7050	Pine-Pecan Street Improvements	745,448	214,606	0	0	0	0
7050	Olive Ave Widening Gateway to e/o Roosevelt R-10	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**750,536**	**215,063**	**11,059**	**0**	**12,000**	**1,092,000**
	TOTAL EXPENDITURES	**750,536**	**215,063**	**11,059**	**0**	**12,000**	**1,092,000**

TRAFFIC SIGNAL IMPACT FEES
40970000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(15,504)	(11,166)	(13,763)	(5,000)	(5,000)	(1,000)
4050	Traffic Signal Impact Fee	(40,109)	(39,561)	(35,897)	(43,000)	(43,000)	(40,000)
	TOTAL REVENUE	**(55,613)**	**(50,727)**	**(49,661)**	**(48,000)**	**(48,000)**	**(41,000)**
TOTAL CAPITAL OUTLAY							
7050	**Construction/Infrastructure**	0	0	50,976	191,000	65,000	464,900
7050	Gateway/Cleveland Ped.Traf Signal TS-14	18	0	50,976	0	0	0
7050	Pine-Pecan Street Improvements	0	76,999	50,976	0	0	0
	TOTAL CAPITAL OUTLAY	**18**	**76,999**	**203,903**	**191,000**	**65,000**	**464,900**
	TOTAL EXPENDITURES	**18**	**76,999**	**203,903**	**191,000**	**65,000**	**464,900**

TRAFFIC SIGNAL IMPACT FEES
40980000

ACCOUNT	DESCRIPTION	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ACTUAL	FY17/18 ADOPTED	FY17/18 ESTIMATE	FY18/19 PROPOSED
REVENUE							
4162	Interest Income	(2,313)	(1,659)	(1,936)	(2,000)	(2,000)	(2,000)
	TOTAL REVENUE	**(2,313)**	**(1,659)**	**(1,936)**	**(2,000)**	**(2,000)**	**(2,000)**
CAPITAL OUTLAY							
7050	Construction/Infrastructure	13,106	10,992	0	0	0	0
	TOTAL CAPITAL OUTLAY	**13,106**	**10,992**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**13,106**	**10,992**	**0**	**0**	**0**	**0**

LANDSCAPE MAINTENANCE DISTRICTS

LANDSCAPE MAINTENANCE DISTRICT (LMD) - ZONE 1 ACTIVITIES
45010000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS	FY15/16 ACTUALS	FY16/17 ADOPTED	FY16/17 ESTIMATE	FY17/18 PROPOSED
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 Adnin 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 AND OPERATIONS							
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 41	(132)	0	(1,501)	0	0	0
4601	Assessments - Zone 36C	(132)	0	(1,501)	(1,500)	(1,500)	(787)
	TOTAL REVENUE	**(264)**	**0**	**(3,001)**	**(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)**	**#N/A**	**(102)**	**(102)**	**(1,897)**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	0	202	-	43	43	202
6440	Contracted Services	1,800	1,800	0	140	140	140
6510	Lease and Rent Expense	0	0	0	16	16	15
6532	Turf Supplies/Lawn/Median Materials	0	0	0	32	32	1
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	7
6901	Interfund Charges - Parks Maintenance	0	0	257	279	279	235
6904	Interfund Charges - Admin. Overhead	322	133	131	131	131	125
6910	Interfund Charges - Legal Fees	39	11	11	11	11	10
6911	Interfund Charges - Park Admin.	1,736	881	114	114	114	406
6919	Interfund Charges - Finance	0	29	28	28	28	27
	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**
MAINTENANCE AND OPERATIONS							
6401	Gas and Electric Utilities	0	0	0	0	0	0
6411	Advertising - Bids and Legal Notices	0	0	0	0	0	0
6510	Lease and Rent Expense	0	0	0	0	0	0
6440	Contracted Services	0	0	0	0	0	0
6532	Turf Supplies/Lawn/Median Materials	0	0	0	0	0	0
6706	Intergovernmental Charge--LAZ Admin	0	0	0	0	0	0
6901	Interfund Charges - Parks Maintenance	0	0	0	0	0	0
6904	Interfund Charges - Admin. Overhead	0	0	0	0	0	0
6927	Interfund Charges - L A Zone Fees	0	0	0	0	0	0
6910	Interfund Charges - Legal Fees	0	0	0	0	0	0
6911	Interfund Charges - Park Admin.	0	0	0	0	0	0
6919	Interfund Charges - Finance	0	0	0	0	0	0
7030	Improvement to Land / Facilities	0	0	0	0	0	0
	TOTAL MAINTENANCE AND OPERATIONS	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

LMD - ZONE 43C ACTIVITIES
45750000

ACCOUNT	DESCRIPTION	FY13/14 ACTUALS	FY14/15 ACTUALS				FY16/17 PROPOSED
REVENUE							
4601	Assessments - Zone 43C	0	0	(11,943)	0	0	(24,462)
4601	Prior Year Revenues	0	0	0	(12,000)	(12,000)	
	TOTAL REVENUE	**0**	**0**	**(11,943)**	**(12,000)**	**(12,000)**	**(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	-	79	79	49
6440	Contracted Services	828	828	-	0	0	0
6510	Lease and Rent Expense	0	0	0	56	56	59
6532	Turf Supplies/Lawn/Median Mate	0	0	0	112	112	8
6706	Intergovernmental Charge--LAZ	0	0	0	0	0	15
6901	Interfund Charges - Parks Maintenance	0	0	899	977	977	430
6904	Interfund Charges - Admin. Ove	854	207	203	203	203	194
6910	Interfund Charges - Legal Fees	224	17	16	16	16	16
6911	Interfund Charges - Park Admin	217	110	109	109	109	98
6919	Interfund Charges - Finance	0	45	44	44	44	42
	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
FUND: 45581							
Dept 580: Zone 40 Activities							
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
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
FUND: 45583							
Dept 586: Zone 44 Activities							
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
FUND: 45585							
Dept 594: Zone 46 Activities							
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
FUND: 45587							
Dept 595: Zone 50 Activities							
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
FUND: 45586							
Dept 599: Zone 51 Activities							
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**

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

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

ATTACHMENT

CITY OF MADERA
GENERAL FUND BALANCE RESERVE POLICY

Established November 16, 2016

1. The City shall maintain minimum fund or working capital balances in the General Fund according to the following requirements:

   a. **Budget Stabilization Reserves.** These "Contingency" reserves shall be established with the goal of maintaining a total amount equal to 30% of the General Fund's annual operating budget for the purpose of stabilizing the delivery of City services during periods of operational budget deficits. At a minimum, the reserves shall include the following:

      i. **Cash Flow Reserve of 15%.** A Cash Flow Reserve will be maintained to mitigate the effects of major economic uncertainties and other severe financial hardships resulting from unforeseen changes in revenues and/or expenditures. The City Council may not appropriate these reserves to fund operational or capital costs or facility maintenance. This reserve is established as the absolute minimum amount to be kept in reserve and is to be utilized for fixed-income investment purposes, to provide sufficient cash flow and funding for the laddering-out of investments over the terms allowed within the City's Investment Policy.

      ii. **Revenue Stabilization Reserve of 5%.** A Revenue Stabilization Reserve will be maintained to mitigate the effects of major economic uncertainties and other severe financial hardships resulting from unforeseen changes in revenues. The City Council may appropriate these reserves to fund operational costs and other non-emergency capital costs in order to facilitate the stable and efficient delivery of City services or facility maintenance when revenues are anticipated to come in lower than budgeted and result in expenditures exceeding revenues during a particular fiscal year.

      iii. **Emergency Reserves of 10%**. An Emergency Reserve will be maintained to mitigate all unforeseen events not covered in the Cash Flow and Revenue Stabilization Reserves. Within this 10% Emergency Reserve, an amount at least equal to one year's annual deposit premium paid to the Central San Joaquin Valley Risk Management Authority shall be set aside in the Insurance Reserve Fund (Fund 1090) to cover potential costs not covered by the City's insurance programs, such as claim costs within the City's deductibles, self-insured retentions and/or major costs associated with disasters and other events which will not be reimbursable from insurance or from the Federal or State government. The balance of the 10% Emergency Reserve shall be reserved for in the City's General Fund (Fund 1020) and may be appropriated by the City Council to provide for Natural Disaster expenditures of epic proportion, such as an 8.0 Earthquake or 200-Year Flood Event.

      iv. Any appropriation of these Budget Stabilization Reserves below the 30% minimum shall be accompanied by findings articulating the need for the use of the reserves and a plan for the replenishment of the reserves within a reasonable time period.

   b. **Future Capital Project Reserves.** The Council may designate specific fund balance levels for future development of capital projects that it has determined to be in the best long-term interests of the City.

c. **Accounting Designations and Legal Reserves.** In addition to the designations noted above, fund balance levels shall be sufficient to meet funding requirements for projects approved in prior years, which are carried forward into the new year; debt service reserve requirements; reserves for encumbrances; and other reserves or designations required by contractual obligations, state law, or generally accepted accounting principles.

d. **Undesignated and Unrestricted Reserves.** These reserves shall be established and maintained as repository accounts for all funds not otherwise mandated above.

   i. The City Council shall appropriate these reserves to fund emergency expenditures, capital improvement projects or non-recurring expenditures.
   ii. The minimum for these reserves shall be established by the City Council during the adoption of the fiscal budget.
   iii. During times of economic downturn, these reserves shall be used to offset lost revenue prior to the use of the Revenue Stabilization Reserve, if sufficient Undesignated and Unrestricted Reserve funds are available.

e. **Funding of Reserves.** The funding shall come generally from one-time revenues, excess fund balance and projected revenues in excess of projected expenditures. When available, each fund shall be replenished in the following priority order unless otherwise designated by the Council:

   i. Accounting Designations and Legal Reserves
   ii. Budget Stabilization Reserve
   iii. Future Capital Project Reserves
   iv. Undesignated and Unrestricted Reserves

2. **Council Action Required.** Appropriation or use of funds from any of these reserves or any variance from the stipulations established within this policy shall require an action of the City Council with a minimum of five (5) votes. The Council action shall be accompanied by the following:

   i. A statement of findings supporting the appropriation of reserves or modification to the policy.
   ii. A plan for replenishing the reserve within a reasonable time period when the appropriation causes a reserve to fall below minimum funding levels.