



REPORT TO CITY COUNCIL

Approved by:

Roger Sanchez Ruiz, Finance Director

Arnoldo Rodriguez, City Manager

Council Meeting of: May 6, 2020

Agenda Number: E-1

SUBJECT:

Adopt a Resolution Authorizing and Approving the Amendments to the Fiscal Year 2019/20 Budget and Discussion regarding the Fiscal Impacts of the COVID-19 (Coronavirus) Pandemic

RECOMMENDATION:

Adopt a Resolution Authorizing and Approving Budget Amendments to the Fiscal Year 2019/20 Budget

DISCUSSION:

Prior to the COVID-19 pandemic, all indications were that the City was on decent financial footing, considering that projected revenues were slightly above projected expenses. Council may recall that as part of the adopted 2019/20 budget, staff made numerous assumptions, including:

- \$8.4 million in projected Sales and Use Tax
- \$4.9 million in projected Measure K Sales Tax
- \$800,000 in projected Transient Occupancy Tax

Moreover, at the time of the budget approval, there were 28 vacant full-time positions, of which 17 were budgeted at 100 percent while the remaining 11 would be filled as needed. As a result, rather than budgeting all 28 positions at 100 percent, staff captured the salary savings in advance, which helped balance the City's budget.

As we have progressed through Fiscal Year (FY) 2019/20, revenues were coming in slightly higher than projected, and through attrition, additional vacancies resulted in unanticipated salary savings.

Unfortunately, the COVID-19 pandemic is causing considerable concern for State and local governments, specifically reduced revenue due to shelter-in-place orders as well as increased expenses as we respond locally to the pandemic. At the same time, citizens face unemployment

and find themselves with potential stimulus money to spend. As a result, modeling is difficult, and the nation appears to be on the cusp of a recession. Compounding the challenge is that because this recession is being triggered by a pandemic, it is more dramatic with a lot of unknowns. Moreover, all indications point to local sales and use tax declines through calendar year 2020 with only moderate gains for several quarters thereafter (as opposed to rapid recovery).

While difficult to calculate, several trends appear to be emerging upon which the City can reasonably base revenue and expense assumptions as we plan for the near future. They include:

- Auto sales: New auto sales are experiencing a significant decline.
- Building & Construction: Statewide, work stoppages may lead to disruption. Local impacts are difficult to quantify at this time.
- Business & Industry: Logistics and fulfillment centers appear to be experiencing positive impacts; however, there have been disruptions in supply chains.
- Grocery & Drugs: These essential businesses continue to be open; however, store hours and health concerns may impact traffic. However, it should be noted that not all grocery store items are taxable.
- Fuel: Consumption and pricing are significantly down.
- Consumer goods: Most non-food stores are closed, and customers may change their shopping patterns (e.g. online).
- Restaurants & Hotels: Both are experiencing significant declines.

In addition, Governor Newsome introduced two programs to defer sales tax liabilities for California businesses temporarily. While beneficial to the local business community, combined, these deferments represent a total potential deferment of approximately \$1.6 million for the City.

While the items above are impacting the City's budget, it is expected that because a strong economy for most of the initial three quarters of the fiscal year, coupled with higher than projected salary savings due to attrition, the financial impact to this fiscal year can be weathered. Council may recall that local impacts were experienced mainly during the final two weeks of the previous quarter (March 2020), and the City appears to have salary savings from attrition to cover lost revenue for this last quarter of the budget year.

With that said, the impacts of the recession will play a larger role in next year's budget. Council will recall that the City has a healthy General Fund reserve and recently received a report of an additional \$3 million put into reserve from closing the FY 2018/19 books. However, current reserves must be carefully managed as staff awaits additional sales tax information and analysis to fully evaluate the potential impacts in our local economy.

At this time, the Finance Director recommends that the City be cautious with reserves and spending. The City's operating expenses are significant and require large sums of cash on a weekly and monthly basis. A conservative budget based on reasonable assumptions, coupled with proper plans for "worst-case" scenarios should the need arise, will help the City manage the upcoming fiscal year in a fiscally prudent manner.

While staff diligently identifies budget options for next year, several adjustments are proposed for this fiscal year's budget. In sum, the proposed budget adjustments are broken into five components. Each is identified below, followed by a summary:

1. EXHIBIT A – General Fund Revenues Budget Amendments

Some General Fund revenue accounts have surpassed the FY 2019/20 adopted budget. The budget adjustments will recognize the increase. Most of the negative COVID impact on the General Fund will be reflected in the upcoming FY 2020/21 budget.

While more refined figures are being prepared, staff is projecting a 15 percent decrease in sales and use taxes for the final quarter of FY 2019/20 over the same quarter in the prior year. Initial benchmarking indicates that many nearby communities are projecting decreases that exceed 15 percent and, in some cases, exceed 30 percent. Regardless, consultants will provide additional insight in the upcoming weeks. Taking our local economy and spending patterns into account, staff believes the 15 percent assumption is reasonable, and it is not anticipated that further budget amendments will be required to the adopted FY 2019/20 budget.

2. EXHIBIT B – Allowance for Bad Debt Expense

Water and Sewer funds do not have a provision for an allowance that accounts for bad debt. In order to account for this, an Allowance for Doubtful Accounts should be established in both the Water and Sewer Funds. This transaction will increase bad debt expense and current year expenditures. The current COVID situation will require the City to recognize that some Utility Billings accounts will be uncollectable. The Finance Director recommends an adjustment of \$50k for water utilities and \$50k for sewer utilities.

3. EXHIBIT C – Materials & Services Budget Amendments

Additional requirements within the Materials and Services account group appear significant; however, the Labor Savings will more than offset the additional amounts needed. Furthermore, Departments are currently calculating year-end projections which most likely lead to additional savings.

4. EXHIBIT D - Labor Cost Budget Amendments

Staff is projecting labor savings of approximately \$2.1 million compared to the adopted budget. Council may recall that salary savings from unexpected vacancies were not captured

given that at the time of budget preparation, reliable data was unavailable. Some of the \$2.1 million is a direct result of these vacancies.

The budget adjustments will allow staff to modify the approved budget and reflect the projected savings. A portion of the savings relates to the impact of COVID-19. The Parks & Community Services Department was the most impacted where programs have been temporarily closed to avoid large crowds. Current layoffs have affected part-time employees.

5. EXHIBIT E – Other Budget Amendments

Council may recall that on December 4, 2019, it approved \$18.8 million for energy improvements at 17 City facilities (e.g. ENGIE project). For record-keeping purposes, the Finance Director is proposing to include this item in this budget amendment as additional documentation for the FY 2019/20 audit.

The next item includes a request from the Fire Department to purchase a single-family home that abuts Station #56. If approved by Council, the property will be bought with Measure K funds. The management team is requesting \$180k to cover the property purchase.

There are other various budget adjustments related to CDBG, developer reimbursements, etc. as shown in Exhibit E.

FINANCIAL IMPACT:

Further analysis is necessary for projected sales and use taxes. Material and Services require additional funding in the amount of \$231k; however, the City expects labor savings of roughly \$2.1 million. The budget adjustments take into account a request to purchase a property with Measure K funds from the Fire Department in the amount of \$180k. The savings mentioned above provide a reasonable assurance that fiscal year 19/20 will have an increase to the fund balance and healthy reserve which will help during the upcoming budget.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Approval of this item 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.

ALTERNATIVES:

Should the Council not take action on the proposed budget amendments, the adopted budget will remain unchanged.

ATTACHMENTS:

1. Resolution authorizing and approving amendments to the City of Madera FY 2019/20 Budget.

RESOLUTION NO. _____

CONSIDERATION OF A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, AUTHORIZING AND APPROVING AMENDMENTS TO THE CITY OF MADERA FISCAL YEAR 2019/2020 BUDGET

WHEREAS, City staff has completed a Fiscal Year budget review and determined that certain budget amendments are necessary; and

WHEREAS, funds are available for capital projects and operational costs; and

WHEREAS, the additional capital project and operational costs are necessary for the City; and

WHEREAS, the amendments to the City of Madera Fiscal Year 2019/2020 Budget, listed in Exhibit A, B, C, D and E attached hereto, are necessary to fund the capital project and operational expenses of their respective departments and to account for the expenses

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

1. The above recitals are true and correct.
2. The appropriations for the items listed in Exhibit A, B, C, D and E, attached hereto, are approved.
3. The City Clerk is authorized and directed to forward a copy of the resolution to the Director of Financial Services, who is authorized to take such action as necessary to implement the terms of this resolution
4. The resolution is effective immediately upon adoption.

**EXHIBIT A – General Fund Revenues Budget Amendments
CITY OF MADERA**

Org	Org Desc	Account	Account Description	Decrease Debit	Increase Credit	Net Change
10204200	Building	4105	Permits/Building		(149,828)	(149,828)
10204200	Building	4226	Plan Check Fees		(124,865)	(124,865)
10204300	Engineering	4216	Inspection/Plan Check Fees		(97,083)	(97,083)
10204200	Building	4104	Permits/Fire		(45,608)	(45,608)
10202000	PD Administration	4550	Revenue/ Court Fines / Forfeit		(26,432)	(26,432)
10204200	Building	4208	Late Payment/Other Penalty		(23,689)	(23,689)
10200000	General Fund	4072	Electric Utility Franchise Tax		(21,516)	(21,516)
10203010	PW - Streets	4659	Refunds and Reimbursements		(21,160)	(21,160)
10200000	General Fund	4439	Motor Vehicle In-Lieu Tax		(20,567)	(20,567)
10204200	Building	4222	Overtime Fees		(18,672)	(18,672)
10204300	Engineering	4657	Miscellaneous Revenue		(16,302)	(16,302)
10202000	PD Administration	4671	Sale of Real and Personal Prop		(12,781)	(12,781)
10218020	CDBG Public Improvements	4454	Carryover Entitlement		(12,346)	(12,346)
10203010	PW - Streets	4671	Sale of Real and Personal Prop		(8,385)	(8,385)
10206270	Special Events	4301	Donations		(6,642)	(6,642)
10202500	Fire	4671	Sale of Real and Personal Prop		(4,300)	(4,300)
10202500	Fire	4212	Fire Special Svs Fee		(2,843)	(2,843)
10202500	Fire	4301	Donations		(2,500)	(2,500)
10204300	Engineering	4671	Sale of Real and Personal Prop		(2,375)	(2,375)
10204400	Code Enforcement	4070	License Tax Revenue		(1,882)	(1,882)
10202000	PD Administration	4263	Alarm Permit Fees		(1,650)	(1,650)
10204200	Building	4225	Revenue/Plan Archival Fees		(1,193)	(1,193)
10204300	Engineering	4659	Refunds and Reimbursements		(949)	(949)
10202500	Fire	4247	Weed Abatement Fee		(450)	(450)
10200000	General Fund	4002	Current Unsecured Property Tax	90,578		90,578
10200000	General Fund	4070	License Tax Revenue	16,406		16,406
10200000	General Fund	4078	Transient Occupancy Tax	80,000		80,000
Total Budget Adjustments Related General Fund Revenues				\$ 186,984	\$ (624,018)	\$ (437,034)

**EXHIBIT B – Allowance for Bad Debt Expense
CITY OF MADERA**

Org	Org Desc	Account	Account Description	Increase Debit	Decrease Credit	Net Change
20301220	Utility Billing/Water	6450	Bad Debt Expense	50,000		50,000
20401230	Utility Billing/Sewer	6450	Bad Debt Expense	50,000		50,000
Total Bad Debt Expense				100,000	-	100,000

Org

EXHIBIT C – Materials & Services Budget Amendments

CITY OF MADERA

102011				
102012				
10201200	Finance	6440 Contracted Services	120,000	120,000
10201200	Finance	6532 Maintenance/Other Supplies	123	123
10201210	Purchasing	6411 Advertising/Bids and Notices	232	232
10201210	Purchasing	6416 Office Supplies/Expendable	693	693
10201210	Purchasing	6440 Contracted Services	7,084	7,084
10201400	City Attorney	6402 Telephone & Fax Charges	722	722
10201400	City Attorney	6440 Contracted Services	68	68
10201500	HR/Risk Management	6460 Pre-Employment Costs	101	101
10202000	PD Administration	6401 Gas and Electric Utilities	6,116	6,116
10202000	PD Administration	6402 Telephone & Fax Charges	9,824	9,824
10202000	PD Administration	6416 Office Supplies/Expendable	97	97
10202000	PD Administration	6518 Other Supplies	524	524
10202000	PD Administration	6532 Maintenance/Other Supplies	531	531
10202060	Animal Control	6425 Vehicle Fuel, Supplies & Maint	1,155	1,155
10204100	Planning	6405 Copier Lease/Paper Charges	661	661
10204100	Planning	6415 Publications/Subscriptions	81	81
10204100	Planning	6440 Contracted Services	1,565	1,565
10204100	Planning	6451 Bank Service Charges	536	536
10206000	Parks Administration	6416 Office Supplies/Expendable	76	76
10206100	Parks	6440 Contracted Services	6,263	6,263
10206200	Recreation	6412 Advertising/Other	758	758
10206218	Sr Citizen Community Service	6416 Office Supplies/Expendable	126	126
10206218	Sr Citizen Community Service	6445 Field Trips	63	63
10206230	Aquatics Programs	6532 Maintenance/Other Supplies	690	690
10206240	Comm & Rec Centers	6402 Telephone & Fax Charges	1,152	1,152
10206270	Special Events	6532 Maintenance/Other Supplies	499	499
10901510	Insurance/Risk Management	6440 Contracted Services	95	95
20303800	Water Mtnc/Operations	6412 Advertising/Other	1,933	1,933
20303800	Water Mtnc/Operations	6532 Maintenance/Other Supplies	8,477	8,477
20303810	Water Quality Control	6412 Advertising/Other	1,240	1,240
20303810	Water Quality Control	6515 Taxes and Assessments	2,117	2,117
20303810	Water Quality Control	6532 Maintenance/Other Supplies	2,593	2,593
20403400	Sewer Mtnc/Operations	6411 Advertising/Bids and Notices	1,806	1,806
20403400	Sewer Mtnc/Operations	6515 Taxes and Assessments	1,073	1,073
20403410	WWT Plant	6402 Telephone & Fax Charges	12,545	12,545
20403410	WWT Plant	6412 Advertising/Other	1,238	1,238
20403410	WWT Plant	6440 Contracted Services	4,879	4,879
20403410	WWT Plant	6515 Taxes and Assessments	291	291
20503270	Airport Operations	6412 Advertising/Other	112	112
21285290	Transportation- Dial-A-Ride	6412 Advertising/Other	382	382
21285290	Transportation- Dial-A-Ride	6520 Ticket Purchases	420	420
21295300	Transportation - Fixed Route	6412 Advertising/Other	1,104	1,104
21295300	Transportation - Fixed Route	6416 Office Supplies/Expendable	431	431
21295300	Transportation - Fixed Route	6532 Maintenance/Other Supplies	440	440
30701240	Fleet Maintenance	6532 Maintenance/Other Supplies	452	452
30710000	Facilities Maintenance	6402 Telephone & Fax Charges	117	117
30710000	Facilities Maintenance	6416 Office Supplies/Expendable	389	389
30720000	Computer Acquisition/Maint.	6416 Office Supplies/Expendable	233	233
30720000	Computer Acquisition/Maint.	6532 Maintenance/Other Supplies	9,405	9,405
41400000	Parking Dist Operations	6401 Gas and Electric Utilities	1,562	1,562
41400000	Parking Dist Operations	6441 Contracted Services/ Citations	199	199
45200000	Zone 12 Activities	6532 Maintenance/Other Supplies	376	376
45570000	Zone 31A Activities	6532 Maintenance/Other Supplies	366	366
45730000	Zone 43A Activities	6440 Contracted Services	96	96
47603600	Solid Waste Disposal	6402 Telephone & Fax Charges	1,363	1,363
47603600	Solid Waste Disposal	6412 Advertising/Other	1,471	1,471
47603600	Solid Waste Disposal	6416 Office Supplies/Expendable	47	47
47603620	Solid Waste Recycling	6440 Contracted Services	38	38
47603640	Beverage Container Recycling	6412 Advertising/Other	170	170
47700000	Supplemental Law Enforcement	6530 Conference/Training/Ed	570	570
48000000	CFD 2005-1, City-Wide Services	6440 Contracted Services	4,381	4,381
48010000	CFD 2006-1, KB Home	6440 Contracted Services	4,573	4,573

Total Materials & Services for Various Departments

\$ 230,669 \$ - \$ 230,669

EXHIBIT D-1 Labor Cost Budget Amendments CITY OF MADERA

Org	Org Desc	Debit	Credit	Net Change
10201010	City Clerk's Office	60,363	(18,371)	41,992
10201200	Finance	63,356	(73,508)	(10,152)
10201210	Purchasing	12,812	(69,734)	(56,922)
10201500	HR/Risk Management	71,649	(50,634)	21,015
10202000	PD Administration	1,401,407	(1,751,544)	(350,137)
10202020	PD - CCP	128,633		128,633
10202030	Schools Policing	70,641	(1,047)	69,594
10202040	PD Housing Authority	61,284	(12,101)	49,183
10202050	COPS Hiring Program Grant	71,799	(4,955)	66,844
10202060	Animal Control	9,988	(64,111)	(54,123)
10203010	PW - Streets	80,720	(182,247)	(101,527)
10203020	Graffiti Abatement	11,513	(39,903)	(28,390)
10204100	Planning	56,422	(256,766)	(200,344)
10204200	Building	62,388	(143,420)	(81,032)
10204300	Engineering	247,725	(174,842)	72,883
10204400	Code Enforcement	145,104	(110,833)	34,271
10206000	Parks Administration	57,607	(74,916)	(17,309)
10206100	Parks	141,521	(112,795)	28,726
10206110	Landscape Mntc Dist Services	53,874	(16,245)	37,629
10206200	Recreation	27,512	(134,389)	(106,877)
10206218	Sr Citizen Community Service	30,807	(39,274)	(8,467)
10206220	Sports Programs	4,675	(38,095)	(33,420)
10206230	Aquatics Programs	6,974	(25,216)	(18,242)
10206240	Comm & Rec Centers	14,126	(29,056)	(14,930)
10206270	Special Events	11,647	(24,651)	(13,004)
10211300	General/Grant Oversight	59,740	(98,405)	(38,665)
10252000	Measure K Sales Tax - Police	366,049	(305,923)	60,126
10814460	Tire Amnesty Grant		(17,474)	(17,474)
17000000	Payroll Clearing (RDA PR)	30,039	(163,397)	(133,358)
20301220	Utility Billing/Water	46,408	(152,667)	(106,259)
20303800	Water Mntc/Operations	107,334	(263,521)	(156,187)
20303810	Water Quality Control	58,608	(139,832)	(81,224)
20303820	Water Conservation Program	30,917	(32,422)	(1,505)
20401230	Utility Billing/Sewer	23,097	(77,728)	(54,631)
20403400	Sewer Mntc/Operations	81,163	(215,255)	(134,092)
20403410	WWT Plant	132,839	(272,421)	(139,582)
20503270	Airport Operations	15,290	(72,992)	(57,702)
21285290	Transportation- Dial-A-Ride	16,733	(37,667)	(20,934)
21295300	Transportation - Fixed Route	29,053	(36,226)	(7,173)
30701240	Fleet Maintenance	65,256	(75,846)	(10,590)
30710000	Facilities Maintenance	129,353	(97,324)	32,029
30720000	Computer Acquisition/Maint.	92,180	(68,603)	23,577
41108060	Intermodal Building	278	(7,399)	(7,121)
41400000	Parking Dist Operations	375	(9,973)	(9,598)
45003090	Drainage Flood Control	57,624	(96,816)	(39,192)
47601235	Utility Billing/Garbage	23,097	(200,883)	(177,786)
47603600	Solid Waste Disposal	12,507	(34,892)	(22,385)
47603630	Street Cleaning	39,191	(72,825)	(33,634)
47603730	Tire Clean Up		(31,728)	(31,728)
47900000	DUI Enforcement& Awareness		(78,000)	(78,000)
47910000	Tobacco Law Enforcement Grant		(32,079)	(32,079)
47930000	OTS-STEP DUI Grant	16,126		16,126
57500000	Successor Agency Admin		(211,075)	(211,075)
60700000	Prior Bonds Project Fund		(70,077)	(70,077)
10201400	City Attorney		(54,477)	(54,477)
Grand Total		4,337,804	(6,476,580)	(2,138,776)

EXHIBIT D-2 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10201010	City Clerk's Office	5000	Salaries / Full-Time	20,974		20,974
		5100	Salaries / Overtime		(1,118)	(1,118)
		5300	Public Employees Retirement Sy		(17,253)	(17,253)
		5302	Long Term Disability Insurance	317		317
		5303	Life Insurance Premiums	104		104
		5304	Workers Compensation Insurance	2,245		2,245
		5305	Medicare Tax- Employer's Share	286		286
		5306	Unfunded Accrued Liability	28,723		28,723
		5308	Deferred Compensation/Full-tim	1,308		1,308
		5309	Unemployment Insurance	175		175
		5310	Section 125 Benefit Allow.	6,231		6,231
Grand Total				60,363	(18,371)	41,992

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10201200	Finance	5000	Salaries / Full-Time	2,251		2,251
		5100	Salaries / Overtime	1,466		1,466
		5105	Salaries - Leave Payout	9,003		9,003
		5200	Salaries - Auto & Expense Allo		(198)	(198)
		5300	Public Employees Retirement Sy		(68,886)	(68,886)
		5302	Long Term Disability Insurance		(65)	(65)
		5303	Life Insurance Premiums		(15)	(15)
		5304	Workers Compensation Insurance		(3,883)	(3,883)
		5305	Medicare Tax- Employer's Share		(461)	(461)
		5306	Unfunded Accrued Liability	49,447		49,447
		5308	Deferred Compensation/Full-tim	493		493
		5309	Unemployment Insurance	608		608
		5310	Section 125 Benefit Allow.	88		88
Grand Total				63,356	(73,508)	(10,152)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10201210	Purchasing	5000	Salaries / Full-Time		(38,221)	(38,221)
		5300	Public Employees Retirement Sy		(19,962)	(19,962)
		5302	Long Term Disability Insurance		(126)	(126)
		5303	Life Insurance Premiums		(39)	(39)
		5304	Workers Compensation Insurance		(4,044)	(4,044)
		5305	Medicare Tax- Employer's Share		(588)	(588)
		5306	Unfunded Accrued Liability	12,812		12,812
		5308	Deferred Compensation/Full-tim		(1,569)	(1,569)
		5309	Unemployment Insurance		(157)	(157)
		5310	Section 125 Benefit Allow.		(5,028)	(5,028)
Grand Total				12,812	(69,734)	(56,922)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10201400	City Attorney	5300	Public Employees Retirement Sy		(54,477)	(54,477)
Grand Total					(54,477)	(54,477)

EXHIBIT D-3 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10201500	HR/Risk Management	5000	Salaries / Full-Time	16,114		16,114
		5105	Salaries - Leave Payout	5,908		5,908
		5200	Salaries - Auto & Expense Allo	215		215
		5300	Public Employees Retirement Sy		(50,634)	(50,634)
		5302	Long Term Disability Insurance	153		153
		5303	Life Insurance Premiums	21		21
		5304	Workers Compensation Insurance	1,727		1,727
		5305	Medicare Tax- Employer's Share	274		274
		5306	Unfunded Accrued Liability	37,199		37,199
		5308	Deferred Compensation/Full-tim	334		334
		5309	Unemployment Insurance	191		191
		5310	Section 125 Benefit Allow.	9,513		9,513
Grand Total				71,649	(50,634)	21,015

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10202000	PD Administration	5000	Salaries / Full-Time		(199,708)	(199,708)
		5005	Salaries / Part-time		(22,525)	(22,525)
		5100	Salaries / Overtime		(4,703)	(4,703)
		5105	Salaries - Leave Payout	22,361		22,361
		5110	Salaries/Uniform Pay	2,929		2,929
		5300	Public Employees Retirement Sy		(1,506,484)	(1,506,484)
		5302	Long Term Disability Insurance	554		554
		5303	Life Insurance Premiums		(97)	(97)
		5304	Workers Compensation Insurance	33,029		33,029
		5305	Medicare Tax- Employer's Share		(3,754)	(3,754)
		5306	Unfunded Accrued Liability	1,342,534		1,342,534
		5307	Deferred Comp/Part-Time		(845)	(845)
		5308	Deferred Compensation/Full-tim		(1,425)	(1,425)
		5309	Unemployment Insurance		(545)	(545)
		5310	Section 125 Benefit Allow.		(11,458)	(11,458)
Grand Total				1,401,407	(1,751,544)	(350,137)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10202020	PD - CCP	5000	Salaries / Full-Time	48,233		48,233
		5100	Salaries / Overtime	9,758		9,758
		5105	Salaries - Leave Payout	6,220		6,220
		5110	Salaries/Uniform Pay	528		528
		5300	Public Employees Retirement Sy	11,851		11,851
		5302	Long Term Disability Insurance	160		160
		5303	Life Insurance Premiums	42		42
		5304	Workers Compensation Insurance	6,383		6,383
		5305	Medicare Tax- Employer's Share	916		916
		5306	Unfunded Accrued Liability	37,642		37,642
		5309	Unemployment Insurance	218		218
		5310	Section 125 Benefit Allow.	6,682		6,682
Grand Total				128,633		128,633

EXHIBIT D-4 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10202030	Schools Policing	5000	Salaries / Full-Time	7,931		7,931
		5100	Salaries / Overtime	4,895		4,895
		5105	Salaries - Leave Payout	6,558		6,558
		5110	Salaries/Uniform Pay	12		12
		5300	Public Employees Retirement Sy		(850)	(850)
		5302	Long Term Disability Insurance	24		24
		5304	Workers Compensation Insurance	2,483		2,483
		5305	Medicare Tax- Employer's Share	213		213
		5306	Unfunded Accrued Liability	45,614		45,614
		5309	Unemployment Insurance		(197)	(197)
		5310	Section 125 Benefit Allow.	2,911		2,911
Grand Total				70,641	(1,047)	69,594

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10202040	PD Housing Authority	5000	Salaries / Full-Time		(12,101)	(12,101)
		5100	Salaries / Overtime	10,291		10,291
		5105	Salaries - Leave Payout	10,669		10,669
		5300	Public Employees Retirement Sy	7,821		7,821
		5302	Long Term Disability Insurance	65		65
		5304	Workers Compensation Insurance	354		354
		5305	Medicare Tax- Employer's Share	26		26
		5306	Unfunded Accrued Liability	23,203		23,203
		5309	Unemployment Insurance	43		43
		5310	Section 125 Benefit Allow.	8,812		8,812
Grand Total				61,284	(12,101)	49,183

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10202050	COPS Hiring Program Grant	5000	Salaries / Full-Time		(3,328)	(3,328)
		5100	Salaries / Overtime	13,055		13,055
		5105	Salaries - Leave Payout	9,377		9,377
		5110	Salaries/Uniform Pay	76		76
		5300	Public Employees Retirement Sy		(1,627)	(1,627)
		5302	Long Term Disability Insurance	19		19
		5303	Life Insurance Premiums	10		10
		5304	Workers Compensation Insurance	1,729		1,729
		5305	Medicare Tax- Employer's Share	267		267
		5306	Unfunded Accrued Liability	44,619		44,619
		5309	Unemployment Insurance	92		92
		5310	Section 125 Benefit Allow.	2,555		2,555
Grand Total				71,799	(4,955)	66,844

EXHIBIT D-5 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change		
10202060	Animal Control	5000	Salaries / Full-Time		(27,190)	(27,190)		
		5100	Salaries / Overtime		(1,955)	(1,955)		
		5105	Salaries - Leave Payout	3,023		3,023		
		5110	Salaries/Uniform Pay		(349)	(349)		
		5300	Public Employees Retirement Sy		(16,137)	(16,137)		
		5302	Long Term Disability Insurance		(91)	(91)		
		5303	Life Insurance Premiums		(103)	(103)		
		5304	Workers Compensation Insurance		(2,486)	(2,486)		
		5305	Medicare Tax- Employer's Share		(449)	(449)		
		5306	Unfunded Accrued Liability	6,965		6,965		
		5308	Deferred Compensation/Full-tim		(2,686)	(2,686)		
		5309	Unemployment Insurance		(103)	(103)		
		5310	Section 125 Benefit Allow.		(12,562)	(12,562)		
		Grand Total				9,988	(64,111)	(54,123)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10203010	PW - Streets	5000	Salaries / Full-Time		(57,326)	(57,326)
		5005	Salaries / Part-time	4,167		4,167
		5100	Salaries / Overtime		(8,151)	(8,151)
		5105	Salaries - Leave Payout	2,793		2,793
		5110	Salaries/Uniform Pay		(185)	(185)
		5300	Public Employees Retirement Sy		(87,700)	(87,700)
		5302	Long Term Disability Insurance	80		80
		5303	Life Insurance Premiums		(79)	(79)
		5304	Workers Compensation Insurance		(4,925)	(4,925)
		5305	Medicare Tax- Employer's Share		(1,169)	(1,169)
		5306	Unfunded Accrued Liability	73,522		73,522
		5307	Deferred Comp/Part-Time	158		158
		5308	Deferred Compensation/Full-tim		(2,311)	(2,311)
		5309	Unemployment Insurance		(104)	(104)
		5310	Section 125 Benefit Allow.		(20,297)	(20,297)
Grand Total				80,720	(182,247)	(101,527)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10203020	Graffiti Abatement	5000	Salaries / Full-Time		(16,182)	(16,182)
		5100	Salaries / Overtime		(3,531)	(3,531)
		5105	Salaries - Leave Payout	1,131		1,131
		5110	Salaries/Uniform Pay		(118)	(118)
		5300	Public Employees Retirement Sy		(12,866)	(12,866)
		5303	Life Insurance Premiums		(29)	(29)
		5304	Workers Compensation Insurance		(1,614)	(1,614)
		5305	Medicare Tax- Employer's Share		(332)	(332)
		5306	Unfunded Accrued Liability	10,382		10,382
		5308	Deferred Compensation/Full-tim		(816)	(816)
		5309	Unemployment Insurance		(196)	(196)
		5310	Section 125 Benefit Allow.		(4,219)	(4,219)
		Grand Total				11,513

EXHIBIT D-6 Labor Cost Budget Amendments Details

Org	↑T	Org Desc	Account	Account Description	Debit	Credit	Net Change
10204100		Planning	5000	Salaries / Full-Time		(126,530)	(126,530)
			5100	Salaries / Overtime	5,214		5,214
			5105	Salaries - Leave Payout	19,763		19,763
			5200	Salaries - Auto & Expense Allo		(129)	(129)
			5300	Public Employees Retirement Sy		(83,980)	(83,980)
			5302	Long Term Disability Insurance		(399)	(399)
			5303	Life Insurance Premiums		(201)	(201)
			5304	Workers Compensation Insurance		(10,589)	(10,589)
			5305	Medicare Tax- Employer's Share		(1,424)	(1,424)
			5306	Unfunded Accrued Liability	29,080		29,080
			5307	Deferred Comp/Part-Time	2,365		2,365
			5308	Deferred Compensation/Full-tim		(8,665)	(8,665)
			5309	Unemployment Insurance		(136)	(136)
			5310	Section 125 Benefit Allow.		(24,713)	(24,713)
Grand Total					56,422	(256,766)	(200,344)

Org	↑T	Org Desc	Account	Account Description	Debit	Credit	Net Change
10204200		Building	5000	Salaries / Full-Time		(47,114)	(47,114)
			5100	Salaries / Overtime		(841)	(841)
			5105	Salaries - Leave Payout	6,553		6,553
			5110	Salaries/Uniform Pay		(243)	(243)
			5200	Salaries - Auto & Expense Allo		(129)	(129)
			5300	Public Employees Retirement Sy		(64,729)	(64,729)
			5303	Life Insurance Premiums		(61)	(61)
			5304	Workers Compensation Insurance		(4,546)	(4,546)
			5305	Medicare Tax- Employer's Share		(593)	(593)
			5306	Unfunded Accrued Liability	55,835		55,835
			5308	Deferred Compensation/Full-tim		(1,702)	(1,702)
			5309	Unemployment Insurance		(245)	(245)
			5310	Section 125 Benefit Allow.		(23,217)	(23,217)
Grand Total					62,388	(143,420)	(81,032)

EXHIBIT D-7 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10204300	Engineering	5000	Salaries / Full-Time	59,976		59,976
		5005	Salaries / Part-time		(47,756)	(47,756)
		5100	Salaries / Overtime	3,783		3,783
		5105	Salaries - Leave Payout	3,706		3,706
		5110	Salaries/Uniform Pay	280		280
		5200	Salaries - Auto & Expense Allo	86		86
		5300	Public Employees Retirement Sy		(125,907)	(125,907)
		5302	Long Term Disability Insurance	401		401
		5303	Life Insurance Premiums	10		10
		5304	Workers Compensation Insurance	1,165		1,165
		5305	Medicare Tax- Employer's Share	326		326
		5306	Unfunded Accrued Liability	155,693		155,693
		5307	Deferred Comp/Part-Time		(1,179)	(1,179)
		5308	Deferred Compensation/Full-tim	2,833		2,833
		5309	Unemployment Insurance	470		470
		5310	Section 125 Benefit Allow.	18,996		18,996
Grand Total				247,725	(174,842)	72,883

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10204400	Code Enforcement	5000	Salaries / Full-Time		(9,056)	(9,056)
		5005	Salaries / Part-time		(21,465)	(21,465)
		5100	Salaries / Overtime		(2,241)	(2,241)
		5105	Salaries - Leave Payout	79,128		79,128
		5300	Public Employees Retirement Sy		(70,041)	(70,041)
		5302	Long Term Disability Insurance		(56)	(56)
		5303	Life Insurance Premiums		(18)	(18)
		5304	Workers Compensation Insurance	264		264
		5305	Medicare Tax- Employer's Share		(44)	(44)
		5306	Unfunded Accrued Liability	65,712		65,712
		5307	Deferred Comp/Part-Time		(804)	(804)
		5308	Deferred Compensation/Full-tim		(1,066)	(1,066)
		5309	Unemployment Insurance		(404)	(404)
		5310	Section 125 Benefit Allow.		(5,638)	(5,638)
Grand Total				145,104	(110,833)	34,271

EXHIBIT D-8 Labor Cost Budget Amendments Details

Org	IT	Org Desc	Account	Account Description	Debit	Credit	Net Change
10206000		Parks Administration	5000	Salaries / Full-Time	8,399		8,399
			5005	Salaries / Part-time		(27,854)	(27,854)
			5100	Salaries / Overtime	338		338
			5105	Salaries - Leave Payout	5,474		5,474
			5200	Salaries - Auto & Expense Allo	618		618
			5300	Public Employees Retirement Sy		(40,072)	(40,072)
			5302	Long Term Disability Insurance	134		134
			5303	Life Insurance Premiums	31		31
			5304	Workers Compensation Insurance	573		573
			5305	Medicare Tax- Employer's Share		(91)	(91)
			5306	Unfunded Accrued Liability	39,332		39,332
			5308	Deferred Compensation/Full-tim	2,708		2,708
			5309	Unemployment Insurance		(206)	(206)
			5310	Section 125 Benefit Allow.		(6,693)	(6,693)
Grand Total					57,607	(74,916)	(17,309)

Org	IT	Org Desc	Account	Account Description	Debit	Credit	Net Change
10206100		Parks	5000	Salaries / Full-Time	4,546		4,546
			5005	Salaries / Part-time		(15,487)	(15,487)
			5100	Salaries / Overtime		(8,192)	(8,192)
			5105	Salaries - Leave Payout	26,010		26,010
			5300	Public Employees Retirement Sy		(88,593)	(88,593)
			5302	Long Term Disability Insurance	68		68
			5304	Workers Compensation Insurance	626		626
			5305	Medicare Tax- Employer's Share		(422)	(422)
			5306	Unfunded Accrued Liability	90,167		90,167
			5307	Deferred Comp/Part-Time		(101)	(101)
			5308	Deferred Compensation/Full-tim	281		281
			5309	Unemployment Insurance	520		520
			5310	Section 125 Benefit Allow.	19,303		19,303
Grand Total					141,521	(112,795)	28,726

Org	IT	Org Desc	Account	Account Description	Debit	Credit	Net Change
10206110		Landscape Mntc Dist Services	5000	Salaries / Full-Time		(2,083)	(2,083)
			5005	Salaries / Part-time	32,062		32,062
			5100	Salaries / Overtime	2,451		2,451
			5300	Public Employees Retirement Sy		(14,055)	(14,055)
			5302	Long Term Disability Insurance	14		14
			5304	Workers Compensation Insurance	2,186		2,186
			5305	Medicare Tax- Employer's Share	306		306
			5306	Unfunded Accrued Liability	12,494		12,494
			5307	Deferred Comp/Part-Time	791		791
			5308	Deferred Compensation/Full-tim		(107)	(107)
			5309	Unemployment Insurance	659		659
			5310	Section 125 Benefit Allow.	2,911		2,911
Grand Total					53,874	(16,245)	37,629

+ EXHIBIT D-9 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10206200	Recreation	5000	Salaries / Full-Time		(54,281)	(54,281)
		5005	Salaries / Part-time		(33,583)	(33,583)
		5100	Salaries / Overtime		(819)	(819)
		5105	Salaries - Leave Payout	258		258
		5300	Public Employees Retirement Sy		(32,905)	(32,905)
		5302	Long Term Disability Insurance	26		26
		5303	Life Insurance Premiums		(69)	(69)
		5304	Workers Compensation Insurance		(8,371)	(8,371)
		5305	Medicare Tax- Employer's Share		(1,139)	(1,139)
		5306	Unfunded Accrued Liability	21,770		21,770
		5307	Deferred Comp/Part-Time		(1,187)	(1,187)
		5308	Deferred Compensation/Full-tim		(1,796)	(1,796)
		5309	Unemployment Insurance		(239)	(239)
		5310	Section 125 Benefit Allow.	5,458		5,458
Grand Total				27,512	(134,389)	(106,877)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10206218	Sr Citizen Community Service	5000	Salaries / Full-Time		(8,145)	(8,145)
		5005	Salaries / Part-time		(17,827)	(17,827)
		5100	Salaries / Overtime		(569)	(569)
		5300	Public Employees Retirement Sy		(12,733)	(12,733)
		5304	Workers Compensation Insurance	739		739
		5305	Medicare Tax- Employer's Share	109		109
		5306	Unfunded Accrued Liability	19,892		19,892
		5307	Deferred Comp/Part-Time	172		172
		5308	Deferred Compensation/Full-tim	41		41
		5309	Unemployment Insurance	324		324
		5310	Section 125 Benefit Allow.	9,530		9,530
Grand Total				30,807	(39,274)	(8,467)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10206220	Sports Programs	5000	Salaries / Full-Time		(53)	(53)
		5005	Salaries / Part-time		(27,053)	(27,053)
		5100	Salaries / Overtime		(1,523)	(1,523)
		5105	Salaries - Leave Payout	180		180
		5300	Public Employees Retirement Sy		(4,653)	(4,653)
		5304	Workers Compensation Insurance		(2,631)	(2,631)
		5305	Medicare Tax- Employer's Share		(433)	(433)
		5306	Unfunded Accrued Liability	2,412		2,412
		5307	Deferred Comp/Part-Time		(1,113)	(1,113)
		5309	Unemployment Insurance		(636)	(636)
		5310	Section 125 Benefit Allow.	2,083		2,083
Grand Total				4,675	(38,095)	(33,420)

EXHIBIT D-10 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10206230	Aquatics Programs	5000	Salaries / Full-Time		(125)	(125)
		5005	Salaries / Part-time		(16,220)	(16,220)
		5100	Salaries / Overtime		(798)	(798)
		5300	Public Employees Retirement Sy		(4,736)	(4,736)
		5304	Workers Compensation Insurance		(2,107)	(2,107)
		5305	Medicare Tax- Employer's Share		(259)	(259)
		5306	Unfunded Accrued Liability	6,563		6,563
		5307	Deferred Comp/Part-Time		(588)	(588)
		5308	Deferred Compensation/Full-tim		(12)	(12)
		5309	Unemployment Insurance		(371)	(371)
		5310	Section 125 Benefit Allow.	411		411
Grand Total				6,974	(25,216)	(18,242)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10206240	Comm & Rec Centers	5000	Salaries / Full-Time	1,693		1,693
		5005	Salaries / Part-time		(24,476)	(24,476)
		5100	Salaries / Overtime		(493)	(493)
		5300	Public Employees Retirement Sy		(63)	(63)
		5302	Long Term Disability Insurance	10		10
		5304	Workers Compensation Insurance		(2,437)	(2,437)
		5305	Medicare Tax- Employer's Share		(365)	(365)
		5306	Unfunded Accrued Liability	11,320		11,320
		5307	Deferred Comp/Part-Time		(954)	(954)
		5308	Deferred Compensation/Full-tim	67		67
		5309	Unemployment Insurance		(268)	(268)
5310	Section 125 Benefit Allow.	1,036		1,036		
Grand Total				14,126	(29,056)	(14,930)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10206270	Special Events	5000	Salaries / Full-Time	219		219
		5005	Salaries / Part-time		(10,795)	(10,795)
		5100	Salaries / Overtime		(303)	(303)
		5105	Salaries - Leave Payout	77		77
		5300	Public Employees Retirement Sy		(12,058)	(12,058)
		5304	Workers Compensation Insurance		(1,215)	(1,215)
		5305	Medicare Tax- Employer's Share		(157)	(157)
		5306	Unfunded Accrued Liability	9,914		9,914
		5307	Deferred Comp/Part-Time	110		110
		5309	Unemployment Insurance		(123)	(123)
		5310	Section 125 Benefit Allow.	1,327		1,327
Grand Total				11,647	(24,651)	(13,004)

EXHIBIT D-11 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10211300	General/Grant Oversight	5000	Salaries / Full-Time		(28,007)	(28,007)
		5005	Salaries / Part-time		(11,981)	(11,981)
		5100	Salaries / Overtime	1,505		1,505
		5105	Salaries - Leave Payout	3,140		3,140
		5200	Salaries - Auto & Expense Allo	209		209
		5300	Public Employees Retirement Sy		(52,087)	(52,087)
		5302	Long Term Disability Insurance		(40)	(40)
		5303	Life Insurance Premiums		(45)	(45)
		5304	Workers Compensation Insurance		(4,049)	(4,049)
		5305	Medicare Tax- Employer's Share		(597)	(597)
		5306	Unfunded Accrued Liability	46,212		46,212
		5307	Deferred Comp/Part-Time		(449)	(449)
		5308	Deferred Compensation/Full-tim		(1,150)	(1,150)
		5309	Unemployment Insurance	36		36
		5310	Section 125 Benefit Allow.	8,638		8,638
Grand Total				59,740	(98,405)	(38,665)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10252000	Measure K Sales Tax - Police	5000	Salaries / Full-Time		(23,466)	(23,466)
		5100	Salaries / Overtime		(5,960)	(5,960)
		5105	Salaries - Leave Payout	90,301		90,301
		5110	Salaries/Uniform Pay	1,123		1,123
		5300	Public Employees Retirement Sy		(275,773)	(275,773)
		5302	Long Term Disability Insurance	82		82
		5304	Workers Compensation Insurance	10,997		10,997
		5305	Medicare Tax- Employer's Share	736		736
		5306	Unfunded Accrued Liability	257,110		257,110
		5307	Deferred Comp/Part-Time	19		19
		5308	Deferred Compensation/Full-tim		(690)	(690)
		5309	Unemployment Insurance		(34)	(34)
		5310	Section 125 Benefit Allow.	5,681		5,681
Grand Total				366,049	(305,923)	60,126

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
10814460	Tire Amnesty Grant	5000	Salaries / Full-Time		(17,474)	(17,474)
Grand Total					(17,474)	(17,474)

EXHIBIT D-12 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
17000000	Payroll Clearing (RDA PR)	5000	Salaries / Full-Time		(99,005)	(99,005)
		5100	Salaries / Overtime	460		460
		5105	Salaries - Leave Payout	25,464		25,464
		5300	Public Employees Retirement Sy		(34,752)	(34,752)
		5302	Long Term Disability Insurance		(339)	(339)
		5303	Life Insurance Premiums		(61)	(61)
		5304	Workers Compensation Insurance		(7,977)	(7,977)
		5305	Medicare Tax- Employer's Share		(1,131)	(1,131)
		5306	Unfunded Accrued Liability	4,115		4,115
		5308	Deferred Compensation/Full-tim		(4,158)	(4,158)
		5309	Unemployment Insurance		(239)	(239)
		5310	Section 125 Benefit Allow.		(15,735)	(15,735)
Grand Total				30,039	(163,397)	(133,358)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
20301220	Utility Billing/Water	5000	Salaries / Full-Time		(59,313)	(59,313)
		5005	Salaries / Part-time		(13,995)	(13,995)
		5100	Salaries / Overtime		(1,091)	(1,091)
		5105	Salaries - Leave Payout	1,124		1,124
		5200	Salaries - Auto & Expense Allo		(42)	(42)
		5300	Public Employees Retirement Sy		(51,898)	(51,898)
		5302	Long Term Disability Insurance		(112)	(112)
		5303	Life Insurance Premiums		(81)	(81)
		5304	Workers Compensation Insurance		(7,765)	(7,765)
		5305	Medicare Tax- Employer's Share		(1,155)	(1,155)
		5306	Unfunded Accrued Liability	45,284		45,284
		5307	Deferred Comp/Part-Time		(512)	(512)
		5308	Deferred Compensation/Full-tim		(1,986)	(1,986)
		5309	Unemployment Insurance		(54)	(54)
		5310	Section 125 Benefit Allow.		(14,663)	(14,663)
Grand Total				46,408	(152,667)	(106,259)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
20303800	Water Mtnc/Operations	5000	Salaries / Full-Time		(74,730)	(74,730)
		5005	Salaries / Part-time		(16,754)	(16,754)
		5100	Salaries / Overtime		(10,466)	(10,466)
		5105	Salaries - Leave Payout	1,060		1,060
		5110	Salaries/Uniform Pay		(362)	(362)
		5200	Salaries - Auto & Expense Allo		(129)	(129)
		5300	Public Employees Retirement Sy		(118,841)	(118,841)
		5302	Long Term Disability Insurance		(79)	(79)
		5303	Life Insurance Premiums		(147)	(147)
		5304	Workers Compensation Insurance		(6,636)	(6,636)
		5305	Medicare Tax- Employer's Share		(1,593)	(1,593)
		5306	Unfunded Accrued Liability	106,274		106,274
		5307	Deferred Comp/Part-Time		(629)	(629)
		5308	Deferred Compensation/Full-tim		(3,126)	(3,126)
		5309	Unemployment Insurance		(615)	(615)
		5310	Section 125 Benefit Allow.		(29,414)	(29,414)
Grand Total				107,334	(263,521)	(156,187)

EXHIBIT D-13 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
20303810	Water Quality Control	5000	Salaries / Full-Time		(66,304)	(66,304)
		5005	Salaries / Part-time	18,968		18,968
		5100	Salaries / Overtime	703		703
		5105	Salaries - Leave Payout	507		507
		5110	Salaries/Uniform Pay		(213)	(213)
		5300	Public Employees Retirement Sy		(48,207)	(48,207)
		5302	Long Term Disability Insurance		(19)	(19)
		5303	Life Insurance Premiums		(67)	(67)
		5304	Workers Compensation Insurance		(3,875)	(3,875)
		5305	Medicare Tax- Employer's Share		(738)	(738)
		5306	Unfunded Accrued Liability	37,574		37,574
		5307	Deferred Comp/Part-Time	711		711
		5308	Deferred Compensation/Full-tim		(2,518)	(2,518)
		5309	Unemployment Insurance	145		145
		5310	Section 125 Benefit Allow.		(17,891)	(17,891)
Grand Total				58,608	(139,832)	(81,224)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
20303820	Water Conservation Program	5000	Salaries / Full-Time	2,368		2,368
		5005	Salaries / Part-time		(12,635)	(12,635)
		5100	Salaries / Overtime	158		158
		5105	Salaries - Leave Payout	903		903
		5300	Public Employees Retirement Sy		(17,861)	(17,861)
		5302	Long Term Disability Insurance	17		17
		5303	Life Insurance Premiums		(18)	(18)
		5304	Workers Compensation Insurance		(1,154)	(1,154)
		5305	Medicare Tax- Employer's Share		(157)	(157)
		5306	Unfunded Accrued Liability	25,537		25,537
		5307	Deferred Comp/Part-Time		(475)	(475)
		5308	Deferred Compensation/Full-tim	100		100
		5309	Unemployment Insurance		(122)	(122)
		5310	Section 125 Benefit Allow.	1,834		1,834
Grand Total				30,917	(32,422)	(1,505)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
20401230	Utility Billing/Sewer	5000	Salaries / Full-Time		(30,847)	(30,847)
		5005	Salaries / Part-time		(7,043)	(7,043)
		5100	Salaries / Overtime		(545)	(545)
		5105	Salaries - Leave Payout	561		561
		5200	Salaries - Auto & Expense Allo		(22)	(22)
		5300	Public Employees Retirement Sy		(25,937)	(25,937)
		5302	Long Term Disability Insurance		(58)	(58)
		5303	Life Insurance Premiums		(42)	(42)
		5304	Workers Compensation Insurance		(4,011)	(4,011)
		5305	Medicare Tax- Employer's Share		(597)	(597)
		5306	Unfunded Accrued Liability	22,536		22,536
		5307	Deferred Comp/Part-Time		(257)	(257)
		5308	Deferred Compensation/Full-tim		(995)	(995)
		5309	Unemployment Insurance		(42)	(42)
		5310	Section 125 Benefit Allow.		(7,332)	(7,332)
Grand Total				23,097	(77,728)	(54,631)

EXHIBIT D-14 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
20403400	Sewer Mtnc/Operations	5000	Salaries / Full-Time		(31,236)	(31,236)
		5005	Salaries / Part-time		(54,060)	(54,060)
		5100	Salaries / Overtime		(12,549)	(12,549)
		5110	Salaries/Uniform Pay		(539)	(539)
		5200	Salaries - Auto & Expense Allo		(129)	(129)
		5300	Public Employees Retirement Sy		(77,072)	(77,072)
		5302	Long Term Disability Insurance		(45)	(45)
		5303	Life Insurance Premiums		(58)	(58)
		5304	Workers Compensation Insurance		(8,599)	(8,599)
		5305	Medicare Tax- Employer's Share		(1,947)	(1,947)
		5306	Unfunded Accrued Liability	79,178		79,178
		5307	Deferred Comp/Part-Time		(2,028)	(2,028)
		5308	Deferred Compensation/Full-tim	1,985		1,985
		5309	Unemployment Insurance		(910)	(910)
		5310	Section 125 Benefit Allow.		(26,083)	(26,083)
Grand Total				81,163	(215,255)	(134,092)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
20403410	WWT Plant	5000	Salaries / Full-Time		(77,686)	(77,686)
		5005	Salaries / Part-time		(28,168)	(28,168)
		5100	Salaries / Overtime		(1,393)	(1,393)
		5105	Salaries - Leave Payout	7,560		7,560
		5110	Salaries/Uniform Pay	1,649		1,649
		5300	Public Employees Retirement Sy		(144,862)	(144,862)
		5302	Long Term Disability Insurance	173		173
		5303	Life Insurance Premiums		(65)	(65)
		5304	Workers Compensation Insurance		(8,469)	(8,469)
		5305	Medicare Tax- Employer's Share		(1,545)	(1,545)
		5306	Unfunded Accrued Liability	123,457		123,457
		5307	Deferred Comp/Part-Time		(1,056)	(1,056)
		5308	Deferred Compensation/Full-tim		(3,107)	(3,107)
		5310	Section 125 Benefit Allow.		(6,070)	(6,070)
		Grand Total				132,839

EXHIBIT D-15 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
20503270	Airport Operations	5000	Salaries / Full-Time		(35,384)	(35,384)
		5005	Salaries / Part-time		(5,754)	(5,754)
		5100	Salaries / Overtime		(494)	(494)
		5105	Salaries - Leave Payout	1,470		1,470
		5300	Public Employees Retirement Sy		(22,253)	(22,253)
		5302	Long Term Disability Insurance		(46)	(46)
		5303	Life Insurance Premiums		(10)	(10)
		5304	Workers Compensation Insurance		(4,186)	(4,186)
		5305	Medicare Tax- Employer's Share		(632)	(632)
		5306	Unfunded Accrued Liability	13,643		13,643
		5307	Deferred Comp/Part-Time		(216)	(216)
		5308	Deferred Compensation/Full-tim		(1,148)	(1,148)
		5309	Unemployment Insurance	177		177
		5310	Section 125 Benefit Allow.		(2,869)	(2,869)
		Grand Total				15,290

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
21285290	Transportation- Dial-A-Ride	5000	Salaries / Full-Time		(17,442)	(17,442)
		5100	Salaries / Overtime	651		651
		5105	Salaries - Leave Payout	53		53
		5300	Public Employees Retirement Sy		(16,745)	(16,745)
		5302	Long Term Disability Insurance		(55)	(55)
		5303	Life Insurance Premiums		(29)	(29)
		5304	Workers Compensation Insurance		(1,832)	(1,832)
		5305	Medicare Tax- Employer's Share		(276)	(276)
		5306	Unfunded Accrued Liability	16,029		16,029
		5308	Deferred Compensation/Full-tim		(713)	(713)
		5309	Unemployment Insurance		(102)	(102)
		5310	Section 125 Benefit Allow.		(473)	(473)
Grand Total				16,733	(37,667)	(20,934)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
21295300	Transportation - Fixed Route	5000	Salaries / Full-Time		(17,442)	(17,442)
		5100	Salaries / Overtime	12,971		12,971
		5105	Salaries - Leave Payout	53		53
		5300	Public Employees Retirement Sy		(16,747)	(16,747)
		5302	Long Term Disability Insurance		(52)	(52)
		5303	Life Insurance Premiums		(19)	(19)
		5304	Workers Compensation Insurance		(588)	(588)
		5305	Medicare Tax- Employer's Share		(144)	(144)
		5306	Unfunded Accrued Liability	16,029		16,029
		5308	Deferred Compensation/Full-tim		(712)	(712)
		5309	Unemployment Insurance		(49)	(49)
		5310	Section 125 Benefit Allow.		(473)	(473)
Grand Total				29,053	(36,226)	(7,173)

EXHIBIT D-16 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
30701240	Fleet Maintenance	5000	Salaries / Full-Time		(20,875)	(20,875)
		5100	Salaries / Overtime	323		323
		5300	Public Employees Retirement Sy		(51,293)	(51,293)
		5302	Long Term Disability Insurance	46		46
		5304	Workers Compensation Insurance		(2,468)	(2,468)
		5305	Medicare Tax- Employer's Share		(316)	(316)
		5306	Unfunded Accrued Liability	61,714		61,714
		5308	Deferred Compensation/Full-tim		(894)	(894)
		5309	Unemployment Insurance	90		90
		5310	Section 125 Benefit Allow.	3,083		3,083
Grand Total				65,256	(75,846)	(10,590)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
30710000	Facilities Maintenance	5000	Salaries / Full-Time		(869)	(869)
		5005	Salaries / Part-time	6,142		6,142
		5100	Salaries / Overtime		(1,808)	(1,808)
		5105	Salaries - Leave Payout	10,788		10,788
		5300	Public Employees Retirement Sy		(94,628)	(94,628)
		5302	Long Term Disability Insurance	82		82
		5303	Life Insurance Premiums		(19)	(19)
		5304	Workers Compensation Insurance	295		295
		5305	Medicare Tax- Employer's Share	29		29
		5306	Unfunded Accrued Liability	100,605		100,605
		5307	Deferred Comp/Part-Time	231		231
		5308	Deferred Compensation/Full-tim	277		277
		5309	Unemployment Insurance	142		142
		5310	Section 125 Benefit Allow.	10,762		10,762
Grand Total				129,353	(97,324)	32,029

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
30720000	Computer Acquisition/Maint.	5000	Salaries / Full-Time		(203)	(203)
		5005	Salaries / Part-time	13,083		13,083
		5100	Salaries / Overtime	3,615		3,615
		5200	Salaries - Auto & Expense Allo	215		215
		5300	Public Employees Retirement Sy		(68,386)	(68,386)
		5302	Long Term Disability Insurance	55		55
		5303	Life Insurance Premiums		(14)	(14)
		5304	Workers Compensation Insurance	2,265		2,265
		5305	Medicare Tax- Employer's Share	204		204
		5306	Unfunded Accrued Liability	66,346		66,346
		5307	Deferred Comp/Part-Time	472		472
		5308	Deferred Compensation/Full-tim	189		189
		5310	Section 125 Benefit Allow.	5,736		5,736
Grand Total				92,180	(68,603)	23,577

EXHIBIT D-17 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
41108060	Intermodal Building	5005	Salaries / Part-time		(6,319)	(6,319)
		5300	Public Employees Retirement Sy	142		142
		5304	Workers Compensation Insurance		(656)	(656)
		5305	Medicare Tax- Employer's Share		(96)	(96)
		5306	Unfunded Accrued Liability	136		136
		5307	Deferred Comp/Part-Time		(270)	(270)
		5309	Unemployment Insurance		(58)	(58)
Grand Total				278	(7,399)	(7,121)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
41400000	Parking Dist Operations	5005	Salaries / Part-time		(9,973)	(9,973)
		5304	Workers Compensation Insurance	207		207
		5305	Medicare Tax- Employer's Share	31		31
		5307	Deferred Comp/Part-Time	76		76
		5309	Unemployment Insurance	61		61
Grand Total				375	(9,973)	(9,598)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
45003090	Drainage Flood Control	5000	Salaries / Full-Time		(30,434)	(30,434)
		5005	Salaries / Part-time	6,142		6,142
		5100	Salaries / Overtime		(3,694)	(3,694)
		5105	Salaries - Leave Payout	4,105		4,105
		5110	Salaries/Uniform Pay	35		35
		5200	Salaries - Auto & Expense Allo		(129)	(129)
		5300	Public Employees Retirement Sy		(49,823)	(49,823)
		5302	Long Term Disability Insurance	18		18
		5303	Life Insurance Premiums		(33)	(33)
		5304	Workers Compensation Insurance		(1,775)	(1,775)
		5305	Medicare Tax- Employer's Share		(467)	(467)
		5306	Unfunded Accrued Liability	47,030		47,030
		5307	Deferred Comp/Part-Time	231		231
		5308	Deferred Compensation/Full-tim		(597)	(597)
		5309	Unemployment Insurance	63		63
		5310	Section 125 Benefit Allow.		(9,864)	(9,864)
Grand Total				57,624	(96,816)	(39,192)

EXHIBIT D-18 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
47601235	Utility Billing/Garbage	5000	Salaries / Full-Time		(154,002)	(154,002)
		5005	Salaries / Part-time		(7,043)	(7,043)
		5100	Salaries / Overtime		(545)	(545)
		5105	Salaries - Leave Payout	561		561
		5200	Salaries - Auto & Expense Allo		(22)	(22)
		5300	Public Employees Retirement Sy		(25,937)	(25,937)
		5302	Long Term Disability Insurance		(58)	(58)
		5303	Life Insurance Premiums		(42)	(42)
		5304	Workers Compensation Insurance		(4,011)	(4,011)
		5305	Medicare Tax- Employer's Share		(597)	(597)
		5306	Unfunded Accrued Liability	22,536		22,536
		5307	Deferred Comp/Part-Time		(257)	(257)
		5308	Deferred Compensation/Full-tim		(995)	(995)
		5309	Unemployment Insurance		(42)	(42)
		5310	Section 125 Benefit Allow.		(7,332)	(7,332)
Grand Total				23,097	(200,883)	(177,786)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
47603600	Solid Waste Disposal	5000	Salaries / Full-Time		(18,443)	(18,443)
		5005	Salaries / Part-time	6,142		6,142
		5200	Salaries - Auto & Expense Allo		(129)	(129)
		5300	Public Employees Retirement Sy		(12,283)	(12,283)
		5302	Long Term Disability Insurance		(52)	(52)
		5303	Life Insurance Premiums		(25)	(25)
		5304	Workers Compensation Insurance		(1,303)	(1,303)
		5305	Medicare Tax- Employer's Share		(154)	(154)
		5306	Unfunded Accrued Liability	6,093		6,093
		5307	Deferred Comp/Part-Time	231		231
		5309	Unemployment Insurance	41		41
		5310	Section 125 Benefit Allow.		(2,503)	(2,503)
Grand Total				12,507	(34,892)	(22,385)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
47603630	Street Cleaning	5000	Salaries / Full-Time		(24,884)	(24,884)
		5005	Salaries / Part-time		(3,767)	(3,767)
		5100	Salaries / Overtime	4,301		4,301
		5105	Salaries - Leave Payout	1,807		1,807
		5110	Salaries/Uniform Pay	23		23
		5300	Public Employees Retirement Sy		(31,651)	(31,651)
		5302	Long Term Disability Insurance		(55)	(55)
		5303	Life Insurance Premiums		(38)	(38)
		5304	Workers Compensation Insurance		(1,179)	(1,179)
		5305	Medicare Tax- Employer's Share		(367)	(367)
		5306	Unfunded Accrued Liability	33,060		33,060
		5307	Deferred Comp/Part-Time		(141)	(141)
		5308	Deferred Compensation/Full-tim		(780)	(780)
		5309	Unemployment Insurance		(461)	(461)
		5310	Section 125 Benefit Allow.		(9,502)	(9,502)
Grand Total				39,191	(72,825)	(33,634)

EXHIBIT D-19 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
47603730	Tire Clean Up	5000	Salaries / Full-Time		(16,392)	(16,392)
		5110	Salaries/Uniform Pay		(125)	(125)
		5300	Public Employees Retirement Sy		(4,336)	(4,336)
		5303	Life Insurance Premiums		(27)	(27)
		5304	Workers Compensation Insurance		(1,677)	(1,677)
		5305	Medicare Tax- Employer's Share		(258)	(258)
		5308	Deferred Compensation/Full-tim		(689)	(689)
		5309	Unemployment Insurance		(95)	(95)
		5310	Section 125 Benefit Allow.		(8,129)	(8,129)
Grand Total					(31,728)	(31,728)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
47900000	DUI Enforcement& Awareness	5100	Salaries / Overtime		(69,646)	(69,646)
		5304	Workers Compensation Insurance		(7,239)	(7,239)
		5305	Medicare Tax- Employer's Share		(1,115)	(1,115)
Grand Total					(78,000)	(78,000)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
47910000	Tobacco Law Enforcement Grant	5100	Salaries / Overtime		(31,614)	(31,614)
		5305	Medicare Tax- Employer's Share		(465)	(465)
Grand Total					(32,079)	(32,079)

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
47930000	OTS-STEP DUI Grant	5100	Salaries / Overtime	13,626		13,626
		5303	Life Insurance Premiums	15		15
		5304	Workers Compensation Insurance	2,197		2,197
		5305	Medicare Tax- Employer's Share	267		267
		5309	Unemployment Insurance	21		21
Grand Total				16,126		16,126

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
57500000	Successor Agency Admin	5000	Salaries / Full-Time		(139,467)	(139,467)
		5005	Salaries / Part-time		(1,894)	(1,894)
		5105	Salaries - Leave Payout		(13,588)	(13,588)
		5300	Public Employees Retirement Sy		(28,449)	(28,449)
		5302	Long Term Disability Insurance		(295)	(295)
		5303	Life Insurance Premiums		(39)	(39)
		5304	Workers Compensation Insurance		(12,856)	(12,856)
		5305	Medicare Tax- Employer's Share		(2,050)	(2,050)
		5309	Unemployment Insurance		(158)	(158)
		5310	Section 125 Benefit Allow.		(12,279)	(12,279)
Grand Total					(211,075)	(211,075)

EXHIBIT D-20 Labor Cost Budget Amendments Details

Org	Org Desc	Account	Account Description	Debit	Credit	Net Change
60700000	Prior Bonds Project Fund	5000	Salaries / Full-Time		(46,708)	(46,708)
		5005	Salaries / Part-time		(626)	(626)
		5105	Salaries - Leave Payout		(4,495)	(4,495)
		5300	Public Employees Retirement Sy		(8,776)	(8,776)
		5302	Long Term Disability Insurance		(100)	(100)
		5303	Life Insurance Premiums		(13)	(13)
		5304	Workers Compensation Insurance		(4,303)	(4,303)
		5305	Medicare Tax- Employer's Share		(687)	(687)
		5307	Deferred Comp/Part-Time		(24)	(24)
		5309	Unemployment Insurance		(52)	(52)
		5310	Section 125 Benefit Allow.		(4,293)	(4,293)
Grand Total					(70,077)	(70,077)

**EXHIBIT E – Other Budget Amendments
CITY OF MADERA**

Org	Org Desc	Account	Account Description	Increase Debit	Decrease Credit	Net Change
10201110	Central Admin	6560	Liability / Property Insurance	30,328		30,328
10201210	Purchasing	6902	Interfund Charges - Central Su	1,053		1,053
10202000	PD Administration	6560	Liability / Property Insurance	5,645		5,645
10202000	PD Administration	6902	Interfund Charges - Central Su	1,192		1,192
10202060	Animal Control	6902	Interfund Charges - Central Su	33		33
10202500	Fire	6560	Liability / Property Insurance	2,009		2,009
10202500	Fire	6902	Interfund Charges - Central Su	626		626
10203010	PW - Streets	6533	Street Signs	701		701
10203010	PW - Streets	6560	Liability / Property Insurance	574		574
10203010	PW - Streets	6902	Interfund Charges - Central Su	122		122
10204100	Planning	6902	Interfund Charges - Central Su	152		152
10204300	Engineering	6902	Interfund Charges - Central Su	1,752		1,752
10206100	Parks	6501	Down Payment Assistance	2,247		2,247
10206100	Parks	6560	Liability / Property Insurance	95		95
10206240	Comm & Rec Centers	7030	Facilities And Improvements	627		627
10206240	Comm & Rec Centers	6902	Interfund Charges - Central Su	136		136
10218020	CDBG Public Improvements	7030	Facilities And Improvements	170,460		170,460
10901510	Insurance/Risk Management	6570	Settlements	7,500		7,500
20303800	Water Mtnc/Operations	6560	Liability / Property Insurance	14,159		14,159
20303830	Water Capital Outlay	6804	Infrastructure Study	11,627		11,627
20403400	Sewer Mtnc/Operations	6560	Liability / Property Insurance	2,583		2,583
20403400	Sewer Mtnc/Operations	6562	Retiree Insurance Premiums	1,648		1,648
20403410	WWTP Plant	6560	Liability / Property Insurance	28,319		28,319
20403430	WWTP Bond Admin	6448	Bond/Loan Admin Fees	2,036		2,036
20503270	Airport Operations	6560	Liability / Property Insurance	14,999		14,999
21285290	Transportation- Dial-A-Ride	6902	Interfund Charges - Central Su	3,403		3,403
21295300	Transportation - Fixed Route	6902	Interfund Charges - Central Su	3,191		3,191
30701240	Fleet Maintenance	6551	Expense/ Damaged Vehicle Ins	3,676		3,676
30701240	Fleet Maintenance	6560	Liability / Property Insurance	2,583		2,583
40200000	Low/Mod Housing Fund	6562	Retiree Insurance Premiums	379		379
41040000	Drainage Dev Imp U/A	6800	Developer Reimbursement	99,628		99,628
41108060	Intermodal Building	6560	Liability / Property Insurance	191		191
47603600	Solid Waste Disposal	6560	Liability / Property Insurance	1,722		1,722
47603630	Street Cleaning	6560	Liability / Property Insurance	478		478
48500000	CFD Debt Fund - 2006 Bonds	6448	Bond/Loan Admin Fees	1,600		1,600
60700000	Prior Bonds Project Fund	7030	Facilities And Improvements	1,954		1,954
70000000	Roads/Streets Capital Project	7050	Construction/Infrastructure	2,645		2,645
70104300	General Capital Projects	7030	Facilities And Improvements	18,848,862		18,848,862
10252500	Measure K Sales Tax - Fire	7030	Facilities And Improvements	180,000		180,000
Total Other Adjusments				\$ 19,450,935	\$ -	\$ 19,450,935