

# OTHER FUNDS

## THIS SECTION INCLUDES:

- *Debt Service Funds*
- *Capital Project Funds*
- *Impact Fee Funds*
- *Special Assessment (Fiduciary) Funds*
- *Internal Service Fund*
- *Special Revenue Funds*

# DEBT SERVICE FUNDS

## THIS SECTION INCLUDES:

- *Fund 23 – RDA Debt Service*



|  | <u>2009 / 2010<br/>ACTUAL</u>  | <u>2010 / 2011<br/>BUDGET</u> | <u>2010 / 2011<br/>PROJECTED</u> | <u>2011 / 2012<br/>DEPT<br/>REQUEST</u> | <u>2011 / 2012<br/>CITY<br/>MANAGER<br/>PROPOSED</u> |                  |
|--|--|-------------------------------|----------------------------------|---|--|------------------|
| <b><u>EXPENDITURES</u></b>   |  |                               |                                  |   |  |                  |
| <b><u>FUND 23 - RDA DEBT SERVICE</u></b>   |  |                               |                                  |   |  |                  |
| This fund provides for the accounting of tax increment monies used to repay Redevelopment Agency debt. |  |                               |                                  |   |  |                  |
| <b>SERVICES &amp; SUPPLIES:</b>  |  |                               |                                  |   |  |                  |
| 313  | OTHER CONTRACTUAL SERVICES<br>County Property Tax Administrative Fee   | 52,286                        | 55,000                           | 49,950                                  | 50,000   | 50,000           |
|  | <b>TOTAL SERVICES &amp; SUPPLIES</b>   | <b>52,286</b>                 | <b>55,000</b>                    | <b>49,950</b>                           | <b>50,000</b>  | <b>50,000</b>    |
| <b>OTHER:</b>  |  |                               |                                  |   |  |                  |
| 800  | TAX INCREMENT PASS THROUGH   | 4,210,235                     | 2,545,000                        | 2,704,000                               | 2,443,000  | 2,443,000        |
| 801  | PRINCIPAL<br>Tax Allocation Bonds<br>Affordable Housing Fund   | 285,000                       | 592,055                          | 592,055                                 | 663,157  | 663,157          |
|  |  |                               |                                  |   | 305,000  |                  |
|  |  |                               |                                  |   | 358,157  |                  |
| 802  | INTEREST EXPENSE<br>Tax Allocation Bonds<br>2009 Lease Revenue - Series A<br>2009 Lease Revenue - Series B<br>Community Center<br>WWTP<br>SVWD Bonds | 556,617                       | 315,871                          |   | 586,029  | 586,029          |
|  |  |                               |                                  |   | 239,483  |                  |
|  |  |                               |                                  |   | 150,014  |                  |
|  |  |                               |                                  |   | 131,230  |                  |
|  |  |                               |                                  |   | 46,102   |                  |
|  |  |                               |                                  |   | 12,000   |                  |
|  |  |                               |                                  |   | 7,200  |                  |
| 803  | ISSUANCE COSTS   | 360,606                       | 0                                | 0                                       | 0  | 0                |
|  | <b>TOTAL OTHER</b>   | <b>5,412,458</b>              | <b>3,452,926</b>                 | <b>3,296,055</b>                        | <b>3,692,186</b>                                     | <b>3,692,186</b> |
|  | <b>TOTAL FUND 23</b>   | <b>5,464,744</b>              | <b>3,507,926</b>                 | <b>3,346,005</b>                        | <b>3,742,186</b>                                     | <b>3,742,186</b> |



# CAPITAL PROJECTS

## **THIS SECTION INCLUDES:**

- *Fund 14 – Wastewater Equipment Replacement Reserve*
- *Fund 150 – General Capital Projects*



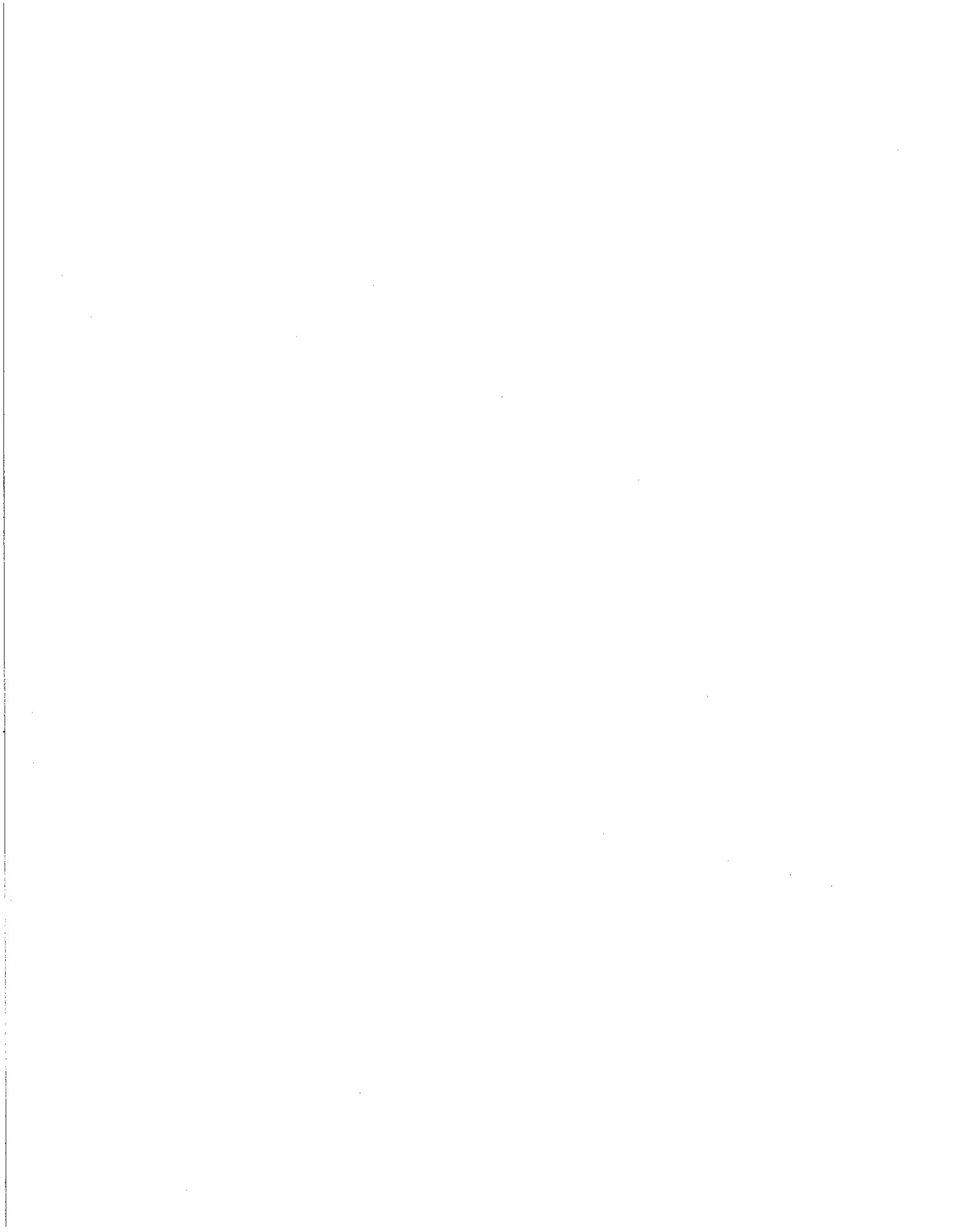
|  |  | <u>2009 / 2010</u> | <u>2010 / 2011</u> | <u>2010 / 2011</u> | <u>2011 / 2012</u> |         | <u>2011 / 2012</u> |
|--|--|--------------------|--------------------|--------------------|--------------------|---------|--------------------|
| <u>EXPENDITURES</u>  |  | <u>ACTUAL</u>      | <u>BUDGET</u>      | <u>PROJECTED</u>   | <u>DEPT</u>        |         | <u>CITY</u>        |
|  |  |                    |                    |                    | <u>REQUEST</u>     |         | <u>MANAGER</u>     |
|  |  |                    |                    |                    |                    |         | <u>PROPOSED</u>    |
| <b><u>FUND 14 - WASTEWATER EQUIPMENT REPLACEMENT RESERVE</u></b>                             |  |                    |                    |                    |                    |         |                    |
| This fund accounts for replacement of wastewater equipment financed by sewer service charges |  |                    |                    |                    |                    |         |                    |
| <b>FIXED ASSETS:</b>   |  |                    |                    |                    |                    |         |                    |
| 904  | IMPROVEMENTS O/T BLDGS-OTHER<br>Aeration Panel Replacement | 11,262             | 0                  | 0                  | 185,000            | 185,000 | 185,000            |
| 905  | MACHINERY & EQUIPMENT                                      | 29,145             | 15,000             | 64,000             | 0                  | 0       | 0                  |
| 908  | VEHICLES<br>Half-Ton Truck                                 | 0                  | 0                  | 0                  | 20,000             | 20,000  | 20,000             |
| 910  | OFFICE EQUIPMENT & FURNITURE                               | 599                | 0                  | 0                  | 0                  | 0       | 0                  |
| <b>TOTAL FIXED ASSETS</b>  |  | <b>41,006</b>      | <b>15,000</b>      | <b>64,000</b>      | <b>205,000</b>     |         | <b>205,000</b>     |
| <b>TOTAL FUND 14:</b>  |  | <b>41,006</b>      | <b>15,000</b>      | <b>64,000</b>      | <b>205,000</b>     |         | <b>205,000</b>     |

**FUND 150 - GENERAL CAPITAL PROJECTS**

This fund accounts for general capital projects funded by one-time grants or some other miscellaneous revenue.

**FIXED ASSETS:**

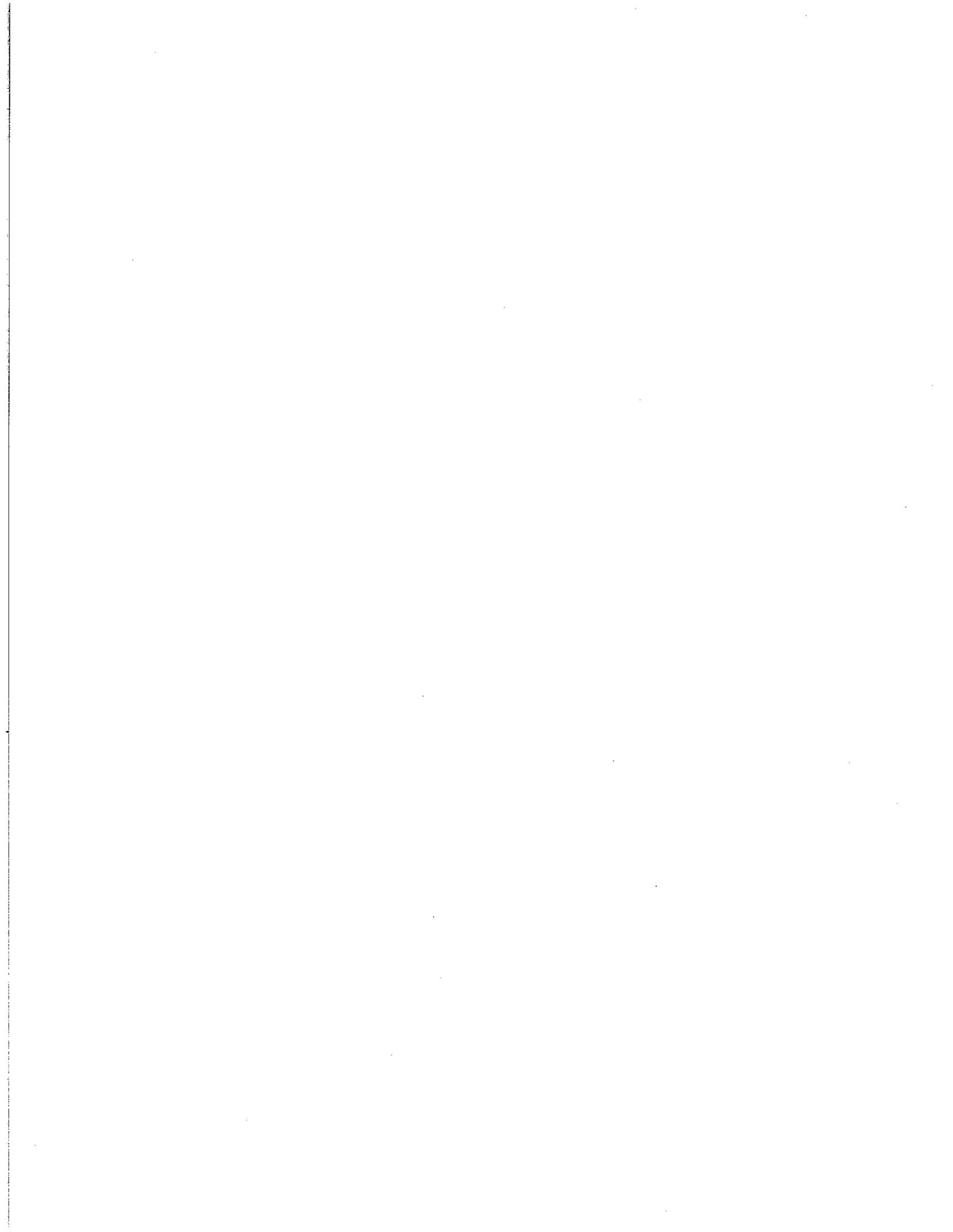
|                           |  |                  |                |               |               |        |               |
|---------------------------|--|------------------|----------------|---------------|---------------|--------|---------------|
| 904                       | IMPROVEMENTS OTHER THAN BUILDINGS<br>4606 Siltanen Softball Backstop | 1,019,782        | 258,000        | 49,000        | 18,000        | 18,000 | 18,000        |
| <b>TOTAL FIXED ASSETS</b> |  | <b>1,019,782</b> | <b>258,000</b> | <b>49,000</b> | <b>18,000</b> |        | <b>18,000</b> |
| <b>TOTAL FUND 150</b>     |  | <b>1,019,782</b> | <b>258,000</b> | <b>49,000</b> | <b>18,000</b> |        | <b>18,000</b> |



# IMPACT FEE FUNDS

## **THIS SECTION INCLUDES:**

- *Fund 9 – Park & Recreation Facility Improvements*
- *Fund 12 – Wastewater Capital Reserve*
- *Fund 27 – Police Facility*



|  |                                      | <u>2009 / 2010</u> | <u>2010 / 2011</u> | <u>2010 / 2011</u> | <u>2011 / 2012</u> | <u>2011 / 2012</u> |
|--|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURES</u>  |                                      | <u>ACTUAL</u>      | <u>BUDGET</u>      | <u>PROJECTED</u>   | <u>DEPT</u>        | <u>MANAGER</u>     |
|  |                                      |                    |                    |                    | <u>REQUEST</u>     | <u>PROPOSED</u>    |
| <b><u>FUND 9 - PARK &amp; RECREATON FACILITY IMPROVEMENTS</u></b>  |                                      |                    |                    |                    |                    |                    |
| This fund accounts for parks and recreation facility improvements<br>financed by new construction in Scotts Valley |                                      |                    |                    |                    |                    |                    |
| <b>SERVICES &amp; SUPPLIES:</b>  |                                      |                    |                    |                    |                    |                    |
| 312  | PROFFESIONAL SERVICES                | 60,728             | 0                  | 0                  | 0                  | 0                  |
|  | <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>60,728</b>      | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           |
| <b>FIXED ASSETS:</b>   |                                      |                    |                    |                    |                    |                    |
| 904  | IMPROVEMENTS O/T BUILDINGS           | 0                  | 0                  | 1,335              | 0                  | 0                  |
| 905  | MACHINERY & EQUIPMENT                | 14,715             | 0                  | 0                  | 0                  | 0                  |
|  | <b>TOTAL FIXED ASSETS</b>            | <b>14,715</b>      | <b>0</b>           | <b>1,335</b>       | <b>0</b>           | <b>0</b>           |
|  | <b>TOTAL FUND 9</b>                  | <b>75,443</b>      | <b>0</b>           | <b>1,335</b>       | <b>0</b>           | <b>0</b>           |

**FUND 12 - WASTEWATER CAPITAL RESERVE**

This fund accounts for wastewater system improvements  
financed by new construction in Scotts Valley

**FIXED ASSETS:**

|     |                            |          |              |              |          |          |
|-----|----------------------------|----------|--------------|--------------|----------|----------|
| 904 | IMPROVEMENTS O/T BUILDINGS | 0        | 4,500        | 4,220        | 0        | 0        |
|     | <b>TOTAL FIXED ASSETS</b>  | <b>0</b> | <b>4,500</b> | <b>4,220</b> | <b>0</b> | <b>0</b> |
|     | <b>TOTAL FUND 12</b>       | <b>0</b> | <b>4,500</b> | <b>4,220</b> | <b>0</b> | <b>0</b> |

|   | <u>2009 / 2010</u> | <u>2010 / 2011</u> | <u>2010 / 2011</u> | <u>2011 / 2012</u> | <u>2011 / 2012</u> |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURES</u>   | <u>ACTUAL</u>      | <u>BUDGET</u>      | <u>PROJECTED</u>   | <u>DEPT</u>        | <u>CITY</u>        |
|   |                    |                    |                    | <u>REQUEST</u>     | <u>MANAGER</u>     |
|   |                    |                    |                    |                    | <u>PROPOSED</u>    |
| <b><u>FUND 27 - POLICE FACILITY</u></b>   |                    |                    |                    |                    |                    |
| This fund accounts for police facility and equipment improvements and acquisitions financed by new construction in Scotts Valley. |                    |                    |                    |                    |                    |
| <b>FIXED ASSETS:</b>  |                    |                    |                    |                    |                    |
| 904 IMPROVEMENTS O/T BLDGS-OTHER  | 6,091              | 0                  | 0                  | 0                  | 0                  |
| 905 MACHINERY & EQUIPMENT   | 305                | 250,000            | 31,000             | 270,000            | 270,000            |
| 4605 SCMRS MDC Replacement  |                    |                    |                    |                    | 250,000            |
| 4617 Narrow Band Radio Compliance   |                    |                    |                    |                    | 20,000             |
| 908 VEHICLES  | 45,402             | 0                  | 0                  | 0                  | 0                  |
| 910 OFFICE EQMT & FURNITURE   | 6,064              | 0                  | 0                  | 0                  | 0                  |
| 914 COMMUNICATIONS EQUIPMENT  | 13,042             | 0                  | 0                  | 0                  | 0                  |
| <b>TOTAL FIXED ASSETS</b>   | <b>64,813</b>      | <b>250,000</b>     | <b>31,000</b>      | <b>270,000</b>     | <b>270,000</b>     |
| <b>TOTAL FUND 27</b>  | <b>64,813</b>      | <b>250,000</b>     | <b>31,000</b>      | <b>270,000</b>     | <b>270,000</b>     |

# **SPECIAL ASSESSMENT (FIDUCIARY) FUNDS**



**SPECIAL ASSESSMENT FUNDS**

Special Assessment Funds are used to account for the financing of public improvements and services deemed to benefit the properties against which 1915 Act special assessments are levied.

| <b><u>FUND</u></b> | <b><u>FUND TITLE</u></b>               | <b>7/1/2011<br/>AVAILABLE<br/>ASSETS</b> | <b>2011 / 2012<br/>ESTIMATED<br/>REVENUES</b> | <b>PRINCIPAL<br/>ACCOUNT<br/>(# 801)</b> | <b>INTEREST<br/>ACCOUNT<br/>(# 802)</b> | <b>OTHER<br/>SERVICES<br/>(# 313)</b> | <b>6/30/2012<br/>ESTIMATED<br/>BALANCE</b> |
|--------------------|--|--|---|--|---|---------------------------------------|--|
| 45                 | 1990 Refunding Dist Redemption         | 45,000                                   | 43,700  | 21,761                                   | 18,607                                  | 3,400                                 | 44,932                                     |
| 53                 | Gateway So II/C Redemption             | 73,400                                   | 178,300                                       | 141,039                                  | 35,155                                  | 2,445                                 | 73,061                                     |
| 59                 | Victor Square Dist Redemption          | 49,000                                   | 50,750  | 34,620                                   | 15,214                                  | 1,050                                 | 48,866                                     |
| 60                 | Ridgecrest Subdivision Dist Redemption | 23,000                                   | 23,300  | 16,543                                   | 5,669                                   | 1,100                                 | 22,988                                     |
| 64                 | Green Hills Estate Dist Redemption     | 4,300                                    | 3,165   | 1,978                                    | 187                                     | 1,000                                 | 4,300                                      |
| 67                 | Wastewater Expansion Redemption        | 121,800                                  | 164,500                                       | 133,478                                  | 23,099                                  | 8,365                                 | 121,358                                    |
| 75                 | Gateway So Supplemental Redemption     | 36,900                                   | 130,000                                       | 90,581                                   | 36,434                                  | 2,900                                 | 36,985                                     |
| 90                 | SV Drive A Redemption                  | 387,000                                  | 305,700                                       | 125,000                                  | 171,248                                 | 9,000                                 | 387,452                                    |
| 91                 | SV Drive A Prepayment                  | 2,600                                    | 0   | 0  | 0                                       | 0                                     | 2,600                                      |
| 92                 | SV Drive A Reserve                     | 307,000                                  | 0   | 0  | 0                                       | 0                                     | 307,000                                    |
| 94                 | SV Drive B Redemption                  | 91,900                                   | 134,350                                       | 40,000                                   | 88,638                                  | 5,750                                 | 91,862                                     |
| 95                 | SV Drive B Prepayment                  | 5,000                                    | 0   | 0  | 0                                       | 0                                     | 5,000                                      |
| 96                 | SV Drive B Reserve                     | 132,900                                  | 0   | 0  | 0                                       | 0                                     | 132,900                                    |
|                    |  | <b>1,279,800</b>                         | <b>1,033,765</b>                              | <b>605,000</b>                           | <b>394,251</b>                          | <b>35,010</b>                         | <b>1,279,304</b>                           |



# INTERNAL SERVICE FUND

## **THIS SECTION INCLUDES:**

- *Fund 112 – Dental Insurance*



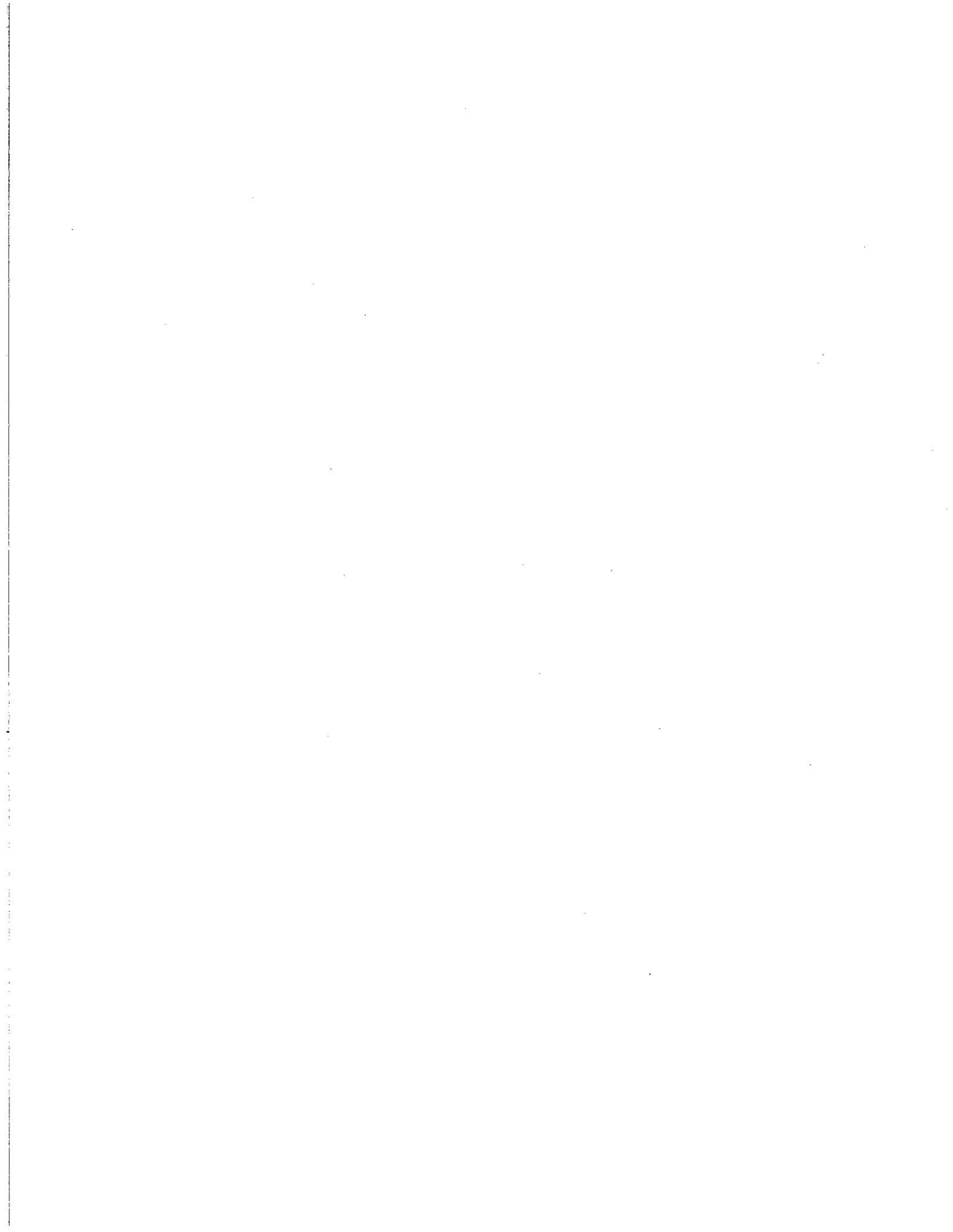
|   |                                      | <u>2009 / 2010</u> | <u>2010 / 2011</u> | <u>2010 / 2011</u> | <u>2011 / 2012</u> | <u>2011 / 2012</u> |
|---|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   |                                      | <u>ACTUAL</u>      | <u>BUDGET</u>      | <u>PROJECTED</u>   | <u>DEPT</u>        | <u>CITY</u>        |
| <u>EXPENDITURES</u>   |                                      |                    |                    |                    | <u>REQUEST</u>     | <u>MANAGER</u>     |
|   |                                      |                    |                    |                    |                    | <u>PROPOSED</u>    |
| <b><u>FUND 112 - DENTAL INSURANCE</u></b>   |                                      |                    |                    |                    |                    |                    |
| This fund accounts for the City's self-insured dental plan activity. Each City department is charged for its share of premium costs and this amount is deposited into this fund. Payments to dentists are then made from this fund. |                                      |                    |                    |                    |                    |                    |
| <b>SALARIES &amp; BENEFITS:</b>   |                                      |                    |                    |                    |                    |                    |
| 205   | GROUP INSURANCE                      | 91,501             | 85,000             | 85,000             | 85,000             | 85,000             |
|   | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>91,501</b>      | <b>85,000</b>      | <b>85,000</b>      | <b>85,000</b>      | <b>85,000</b>      |
|   | <b>TOTAL FUND 112</b>                | <b>91,501</b>      | <b>85,000</b>      | <b>85,000</b>      | <b>85,000</b>      | <b>85,000</b>      |



# SPECIAL REVENUE FUNDS

## **THIS SECTION INCLUDES:**

- ***Fund 2 – Recycling Operations***
- ***Fund 3 – Gas Tax***
- ***Fund 11 – Tertiary Treatment Plant***
- ***Fund 28 – Senior Center Operations***
- ***Fund 33 – Tree Replacement Fund***
- ***Fund 50 – Pinewood Estate Landscaping Maintenance District***
- ***Fund 77 – Skypark Open Space Maintenance Assessment District***
- ***Fund 123 – Community Center Operations***
- ***Fund 306 – Supplemental Enforcement Services***
- ***Fund 316 – Homeland Security Grant***



| <b>EXPENDITURES</b>   |   | <b>2009 / 2010<br/>ACTUAL</b> | <b>2010 / 2011<br/>BUDGET</b> | <b>2010 / 2011<br/>PROJECTED</b> | <b>2011 / 2012<br/>DEPT<br/>REQUEST</b> | <b>2011 / 2012<br/>CITY<br/>MANAGER<br/>PROPOSED</b> |
|---|---|-------------------------------|-------------------------------|----------------------------------|---|--|
| <b><u>FUND 2 - RECYCLING OPERATIONS</u></b>   |   |                               |                               |                                  |   |  |
| This fund accounts for recycling activities carried out by the City of Scotts Valley. |   |                               |                               |                                  |   |  |
| <b>SALARIES &amp; BENEFITS:</b>   |   |                               |                               |                                  |   |  |
| 109   | OVERTIME WAGES                          | 442                           | 1,000                         | 637                              | 0                                       | 0  |
| 203   | FICA                                    | 34                            | 0                             | 50                               | 0                                       | 0  |
| 204   | RETIREMENT                              | 106                           | 0                             | 115                              | 0                                       | 0  |
| <b>TOTAL SALARIES &amp; BENEFITS</b>  |   | <b>582</b>                    | <b>1,000</b>                  | <b>802</b>                       | <b>0</b>                                | <b>0</b>   |
| <b>SERVICES &amp; SUPPLIES:</b>   |   |                               |                               |                                  |   |  |
| 302   | SPECIAL DEPARTMENT EXPENSE              | 793                           | 0                             | 0                                | 0                                       | 0  |
| 303   | SMALL TOOLS & SUPPLIES                  | 884                           | 2,500                         | 300                              | 0                                       | 0  |
| 313   | OTHER CONTRACTUAL SERVICES              | 151,911                       | 123,650                       | 123,650                          | 80,000                                  | 80,000   |
|   | Sea Odyssey                             |                               |                               |                                  |   | 22,630   |
|   | Sludge Disposal                         |                               |                               |                                  |   | 22,370   |
|   | Street Sweeping                         |                               |                               |                                  |   | 20,000   |
|   | SWMP                                    |                               |                               |                                  |   | 10,000   |
|   | Recycling Media Campaign (Grant Funded) |                               |                               |                                  |   | 5,000  |
| 401   | MAINT OF BLDGS/STRUCT/GROUNDS           | 16,950                        | 0                             |                                  |   |  |
| <b>TOTAL SERVICES &amp; SUPPLIES</b>  |   | <b>170,538</b>                | <b>126,150</b>                | <b>123,950</b>                   | <b>80,000</b>                           | <b>80,000</b>  |
| <b>FIXED ASSETS:</b>  |   |                               |                               |                                  |   |  |
| 905   | MACHINERY & EQUIPMENT                   | 9,047                         | 5,000                         | 5,000                            | 5,000                                   | 5,000  |
|   | Recycling Containers                    |                               |                               |                                  |   | 5,000  |
| <b>TOTAL FIXED ASSETS</b>   |   | <b>9,047</b>                  | <b>5,000</b>                  | <b>5,000</b>                     | <b>5,000</b>                            | <b>5,000</b>   |
| <b>TOTAL FUND 2</b>   |   | <b>180,167</b>                | <b>132,150</b>                | <b>129,752</b>                   | <b>85,000</b>                           | <b>85,000</b>  |

|  | <u>2009 / 2010</u>         | <u>2010 / 2011</u> | <u>2010 / 2011</u> | <u>2011 / 2012</u> | <u>2011 / 2012</u> |
|--|----------------------------|--------------------|--------------------|--------------------|--------------------|
| <u>EXPENDITURES</u>  | <u>ACTUAL</u>              | <u>BUDGET</u>      | <u>PROJECTED</u>   | <u>DEPT</u>        | <u>CITY</u>        |
|  |                            |                    |                    | <u>REQUEST</u>     | <u>MANAGER</u>     |
|  |                            |                    |                    |                    | <u>PROPOSED</u>    |
| <b><u>FUND 3 - GAS TAX</u></b>   |                            |                    |                    |                    |                    |
| This fund accounts for street and sidewalk activities funded by the Gas Tax. |                            |                    |                    |                    |                    |
| <b>FIXED ASSETS:</b>   |                            |                    |                    |                    |                    |
| 904  | IMPROVEMENTS O/T BUILDINGS | 14,260             | 75,000             | 75,000             | 75,000             |
|  | Street Overlay Program     |                    |                    |                    | 75,000             |
| <b>TOTAL FIXED ASSETS</b>  |                            | <b>14,260</b>      | <b>75,000</b>      | <b>75,000</b>      | <b>75,000</b>      |
| <b>TOTAL FUND 3</b>  |                            | <b>14,260</b>      | <b>75,000</b>      | <b>75,000</b>      | <b>75,000</b>      |

**FUND 11 - TERTIARY TREATMENT PLANT**

This fund accounts for operations of the Tertiary Treatment Plant

**SALARIES & BENEFITS:**

|                                      |                        |               |               |               |               |               |
|--------------------------------------|------------------------|---------------|---------------|---------------|---------------|---------------|
| 101                                  | REGULAR WAGES          | 12,391        | 19,450        | 13,000        | 15,000        | 15,000        |
| 109                                  | OVERTIME WAGES         | 1,991         | 3,000         | 1,500         | 2,000         | 2,000         |
|                                      | Emergencies & Holidays |               |               |               |               | 2,000         |
| 203                                  | FICA                   | 1,089         | 1,489         | 1,100         | 1,300         | 1,300         |
| 204                                  | RETIREMENT             | 2,965         | 4,691         | 3,200         | 4,200         | 4,200         |
| <b>TOTAL SALARIES &amp; BENEFITS</b> |                        | <b>18,436</b> | <b>28,630</b> | <b>18,800</b> | <b>22,500</b> | <b>22,500</b> |

**SERVICES & SUPPLIES:**

|                                      |                                |                |               |               |                |                |
|--------------------------------------|--------------------------------|----------------|---------------|---------------|----------------|----------------|
| 302                                  | SPECIAL DEPARTMENT EXPENSE     | 39,678         | 29,000        | 25,000        | 32,000         | 32,000         |
|                                      | Methanol                       |                |               |               |                | 18,000         |
|                                      | Poly Aluminum Chloride         |                |               |               |                | 10,000         |
|                                      | Sodium Hypochlorite            |                |               |               |                | 4,000          |
| 303                                  | SMALL TOOLS & SUPPLIES         | 2,862          | 4,500         | 2,500         | 4,000          | 4,000          |
| 307                                  | UTILITIES                      | 34,385         | 30,000        | 34,000        | 35,000         | 35,000         |
| 314                                  | INSURANCE                      | 2,422          | 2,800         | 2,510         | 2,711          | 2,711          |
| 320                                  | LABORATORY                     | 13,171         | 12,000        | 14,000        | 12,000         | 12,000         |
| 402                                  | MAINT & OPERATION OF EQUIPMENT | 18,939         | 20,000        | 20,000        | 20,000         | 20,000         |
| <b>TOTAL SERVICES &amp; SUPPLIES</b> |                                | <b>111,457</b> | <b>98,300</b> | <b>98,010</b> | <b>105,711</b> | <b>105,711</b> |

|   |  | <u>2009 / 2010</u> | <u>2010 / 2011</u> | <u>2010 / 2011</u> | <u>2011 / 2012</u> | <u>2011 / 2012</u> |
|---|--|--------------------|--------------------|--------------------|--------------------|--------------------|
|   |  | <u>ACTUAL</u>      | <u>BUDGET</u>      | <u>PROJECTED</u>   | <u>DEPT</u>        | <u>CITY</u>        |
| <u>EXPENDITURES</u>   |  |                    |                    |                    | <u>REQUEST</u>     | <u>MANAGER</u>     |
| <u>FUND 11 - TERTIARY TREATMENT PLANT</u> (concluded)                     |  |                    |                    |                    |                    | <u>PROPOSED</u>    |
| <b>FIXED ASSETS:</b>  |  |                    |                    |                    |                    |                    |
| 904   | IMPROVEMENTS O/T BLDGS-OTHER               | 10,000             | 0                  | 0                  | 0                  | 0                  |
| 905   | MACHINERY & EQUIPMENT<br>CI2 Analyzer      | 0                  | 0                  | 0                  | 3,500              | 3,500              |
|   |  |                    |                    |                    |                    | 3,500              |
| <b>TOTAL FIXED ASSETS</b>   |  | <b>10,000</b>      | <b>0</b>           | <b>0</b>           | <b>3,500</b>       | <b>3,500</b>       |
| <b>TOTAL FUND 11</b>  |  | <b>139,893</b>     | <b>126,930</b>     | <b>116,810</b>     | <b>131,711</b>     | <b>131,711</b>     |
| <br><b>FUND 28 - SENIOR CENTER OPERATIONS</b>                             |  |                    |                    |                    |                    |                    |
| This fund accounts for activities related to operating the Senior Center. |  |                    |                    |                    |                    |                    |
| <b>SALARIES &amp; BENEFITS:</b>   |  |                    |                    |                    |                    |                    |
| 101   | REGULAR WAGES                              | 50,358             | 34,400             | 17,597             | 6,036              | 6,036              |
| 107   | TEMPORARY WAGES                            | 0                  | 0                  | 12,500             | 17,200             | 17,200             |
| 203   | FICA                                       | 3,804              | 2,632              | 1,600              | 711                | 711                |
| 204   | RETIREMENT                                 | 12,923             | 8,178              | 3,600              | 1,668              | 1,668              |
| 205   | GROUP INSURANCE                            | 23,804             | 16,465             | 9,800              | 5,436              | 5,436              |
| 206   | WORKER'S COMPENSATION                      | 859                | 300                | 300                | 393                | 393                |
| <b>TOTAL SALARIES &amp; BENEFITS</b>                                      |  | <b>91,748</b>      | <b>61,975</b>      | <b>45,397</b>      | <b>31,444</b>      | <b>31,444</b>      |
| <b>SERVICES &amp; SUPPLIES:</b>   |  |                    |                    |                    |                    |                    |
| 301   | OFFICE EXPENSE                             | 398                | 500                | 450                | 500                | 500                |
| 302   | SPECIAL DEPARTMENT EXPENSE                 | 9,154              | 7,000              | 8,000              | 9,000              | 9,000              |
| 303   | SMALL TOOLS & SUPPLIES                     | 0                  | 100                | 200                | 100                | 100                |
| 305   | ADVERTISING                                | 1,303              | 600                | 1,000              | 1,200              | 1,200              |
| 306   | COMMUNICATIONS                             | 1,187              | 1,200              | 800                | 1,200              | 1,200              |
| 307   | UTILITIES                                  | 5,751              | 4,500              | 4,500              | 4,500              | 4,500              |
| 315   | MEMBERSHIP DUES                            | 35                 | 35                 | 35                 | 35                 | 35                 |
| 316   | TRAVEL/CONFERENCE/MEETINGS                 | 10                 | 0                  | 0                  | 0                  | 0                  |
| 349   | MISCELLANEOUS                              | 26                 | 0                  | 0                  | 0                  | 0                  |
| 401   | MAINT OF BLDGS/STRUCT/GROUNDS              | 1,800              | 750                | 725                | 1,000              | 1,000              |
| 402   | MAINT & OPERATION OF EQMT                  | 1,638              | 500                | 300                | 1,000              | 1,000              |
| 403   | MAINT & OPERATION OF VEHICLES              | 435                | 500                | 450                | 500                | 500                |
| <b>TOTAL SERVICES &amp; SUPPLIES</b>                                      |  | <b>21,737</b>      | <b>15,685</b>      | <b>16,460</b>      | <b>19,035</b>      | <b>19,035</b>      |
| <b>FIXED ASSETS:</b>  |  |                    |                    |                    |                    |                    |
| 904   | IMPROVEMENTS<br>Landscaping                | 1,910              | 0                  | 0                  | 800                | 800                |
| 905   | MACHINERY & EQUIPMENT<br>Tables and Chairs | 0                  | 0                  | 2,286              | 5,000              | 5,000              |
|   |  |                    |                    |                    |                    | 5,000              |
| <b>TOTAL FIXED ASSETS</b>   |  | <b>1,910</b>       | <b>0</b>           | <b>2,286</b>       | <b>5,800</b>       | <b>5,800</b>       |
| <b>TOTAL FUND 28</b>  |  | <b>115,395</b>     | <b>77,660</b>      | <b>64,143</b>      | <b>56,279</b>      | <b>56,279</b>      |

|                     | <u>2009 / 2010</u> | <u>2010 / 2011</u> | <u>2010 / 2011</u> | <u>2011 / 2012</u> | <u>2011 / 2012</u> |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                     | <u>ACTUAL</u>      | <u>BUDGET</u>      | <u>PROJECTED</u>   | <u>DEPT</u>        | <u>CITY</u>        |
| <u>EXPENDITURES</u> |                    |                    |                    | <u>REQUEST</u>     | <u>MANAGER</u>     |
|                     |                    |                    |                    |                    | <u>PROPOSED</u>    |

**FUND 33 - TREE REPLACEMENT FUND**

This fund accounts for fees collected to replace trees that have been removed throughout the City.

**FIXED ASSETS:**

|     |                            |          |               |          |               |               |
|-----|----------------------------|----------|---------------|----------|---------------|---------------|
| 904 | IMPROVEMENTS O/T BUILDINGS | 0        | 10,000        | 0        | 10,000        | 10,000        |
|     | <b>TOTAL FIXED ASSETS</b>  | <b>0</b> | <b>10,000</b> | <b>0</b> | <b>10,000</b> | <b>10,000</b> |
|     | <b>TOTAL FUND 33</b>       | <b>0</b> | <b>10,000</b> | <b>0</b> | <b>10,000</b> | <b>10,000</b> |

**FUND 50 - PINWOOD EST LNDSKP MAINT DIST**

This fund accounts for landscaping maintenance assessment district activities in the Pinewood Estates area.

**SERVICES & SUPPLIES:**

|     |                                      |              |               |               |               |               |
|-----|--------------------------------------|--------------|---------------|---------------|---------------|---------------|
| 307 | UTILITIES                            | 595          | 1,000         | 400           | 1,000         | 1,000         |
| 401 | MAINT OF BLDGS/STRUCT/GRNDS          | 4,431        | 12,500        | 10,000        | 12,500        | 12,500        |
|     | <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>5,026</b> | <b>13,500</b> | <b>10,400</b> | <b>13,500</b> | <b>13,500</b> |
|     | <b>TOTAL FUND 50</b>                 | <b>5,026</b> | <b>13,500</b> | <b>10,400</b> | <b>13,500</b> | <b>13,500</b> |

**FUND 77 - SKYPARK OPEN SPACE MAINTENANCE ASSESSMENT DISTRICT**

This fund accounts for landscaping maintenance assessment district activities in the Skypark Open Space area.

**SERVICES & SUPPLIES:**

|     |                                      |               |               |               |               |               |
|-----|--------------------------------------|---------------|---------------|---------------|---------------|---------------|
| 307 | UTILITIES                            | 6,486         | 6,000         | 6,000         | 6,000         | 6,000         |
| 314 | INSURANCE                            | 15,000        | 15,000        | 15,000        | 15,000        | 15,000        |
| 401 | MAINT OF BLDGS/STRUCT/GRNDS          | 20,140        | 20,000        | 20,000        | 20,000        | 20,000        |
|     | <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>41,626</b> | <b>41,000</b> | <b>41,000</b> | <b>41,000</b> | <b>41,000</b> |
|     | <b>TOTAL FUND 77</b>                 | <b>41,626</b> | <b>41,000</b> | <b>41,000</b> | <b>41,000</b> | <b>41,000</b> |

|  |                               | 2009 / 2010   | 2010 / 2011   | 2010 / 2011      | 2011 / 2012    | 2011 / 2012     |
|--|-------------------------------|---------------|---------------|------------------|----------------|-----------------|
| <u>EXPENDITURES</u>  |                               | <u>ACTUAL</u> | <u>BUDGET</u> | <u>PROJECTED</u> | <u>DEPT</u>    | <u>CITY</u>     |
|  |                               |               |               |                  | <u>REQUEST</u> | <u>MANAGER</u>  |
|  |                               |               |               |                  |                | <u>PROPOSED</u> |
| <b><u>FUND 123 - COMMUNITY CENTER OPERATIONS</u></b>                         |                               |               |               |                  |                |                 |
| This fund accounts for activities related to operating the Community Center. |                               |               |               |                  |                |                 |
| <b>SALARIES &amp; BENEFITS:</b>  |                               |               |               |                  |                |                 |
| 101  | REGULAR WAGES                 | 5,882         | 6,327         | 6,000            | 8,048          | 8,048           |
| 203  | FICA                          | 401           | 484           | 420              | 616            | 616             |
| 204  | RETIREMENT                    | 1,575         | 1,520         | 1,520            | 2,236          | 2,236           |
| 205  | GROUP INSURANCE               | 5,217         | 5,400         | 5,000            | 5,440          | 5,440           |
| 206  | WORKERS' COMPENSATION         | 845           | 450           | 450              | 393            | 393             |
| <b>TOTAL SALARIES &amp; BENEFITS</b>   |                               | <b>13,920</b> | <b>14,181</b> | <b>13,390</b>    | <b>16,733</b>  | <b>16,733</b>   |
| <b>SERVICES &amp; SUPPLIES:</b>  |                               |               |               |                  |                |                 |
| 302  | SPECIAL DEPARTMENT EXPENSE    | 275           | 0             | 690              | 690            | 690             |
| 305  | ADVERTISING                   | 1,890         | 700           | 1,900            | 1,800          | 1,800           |
| 306  | COMMUNICATIONS                | 202           | 250           | 220              | 220            | 220             |
| 308  | RENTS & LEASES                | 2,222         | 1,500         | 3,500            | 3,500          | 3,500           |
| 313  | OTHER CONTRACTUAL SERVICES    | 0             | 100           | 0                | 0              | 0               |
| 314  | INSURANCE & SURETY BONDS      | 1,367         | 1,500         | 1,480            | 1,595          | 1,595           |
| 327  | POWER UTILITIES               | 4,547         | 5,000         | 4,600            | 4,600          | 4,600           |
| 328  | WATER UTILITIES               | 3,681         | 3,700         | 3,700            | 3,700          | 3,700           |
| 401  | MAINT OF BLDGS/STRUCT/GROUNDS | 8,268         | 8,000         | 9,500            | 9,000          | 9,000           |
| <b>TOTAL SERVICES &amp; SUPPLIES</b>   |                               | <b>22,452</b> | <b>20,750</b> | <b>25,590</b>    | <b>25,105</b>  | <b>25,105</b>   |
| <b>FIXED ASSETS:</b>   |                               |               |               |                  |                |                 |
| 905  | MACHINERY & EQUIPMENT         | 0             | 0             | 0                | 3,500          | 3,500           |
|  | Freezer                       |               |               |                  |                | 2,500           |
|  | Tables and Chairs             |               |               |                  |                | 1,000           |
| <b>TOTAL FIXED ASSETS</b>  |                               | <b>0</b>      | <b>0</b>      | <b>0</b>         | <b>3,500</b>   | <b>3,500</b>    |
| <b>TOTAL FUND 123</b>  |                               | <b>36,372</b> | <b>34,931</b> | <b>38,980</b>    | <b>45,338</b>  | <b>45,338</b>   |

**FUND 306 - SUPPL LAW ENFORCEMENT SRVS**

This fund accounts for activity related to the State Supplemental Law Enforcement Services Grant.

|                           |           |               |          |          |          |          |
|---------------------------|-----------|---------------|----------|----------|----------|----------|
| <b>FIXED ASSETS:</b>      |           |               |          |          |          |          |
| 905                       | EQUIPMENT | 21,446        | 0        | 0        | 0        | 0        |
| 908                       | VEHICLES  | 13,280        | 0        | 0        | 0        | 0        |
| <b>TOTAL FIXED ASSETS</b> |           | <b>34,726</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>TOTAL FUND 306</b>     |           | <b>34,726</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |

|  |                                      | <u>2009 / 2010</u> | <u>2010 / 2011</u> | <u>2010 / 2011</u> | <u>2011 / 2012</u> | <u>2011 / 2012</u> |
|--|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  |                                      | <u>ACTUAL</u>      | <u>BUDGET</u>      | <u>PROJECTED</u>   | <u>DEPT</u>        | <u>CITY</u>        |
| <u>EXPENDITURES</u>  |                                      |                    |                    |                    | <u>REQUEST</u>     | <u>MANAGER</u>     |
|  |                                      |                    |                    |                    |                    | <u>PROPOSED</u>    |
| <b><u>FUND 316 - HOMELAND SECURITY GRANT</u></b>   |                                      |                    |                    |                    |                    |                    |
| This fund accounts for activity related to the State Office of Emergency Services Grant. |                                      |                    |                    |                    |                    |                    |
| <b>FIXED ASSETS:</b>   |                                      |                    |                    |                    |                    |                    |
| 914  | COMMUNICATIONS EQUIPMENT             | 24,042             | 0                  | 5,478              | 0                  | 0                  |
|  | <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>24,042</b>      | <b>0</b>           | <b>5,478</b>       | <b>0</b>           | <b>0</b>           |
|  | <b>TOTAL FUND 316</b>                | <b>24,042</b>      | <b>0</b>           | <b>5,478</b>       | <b>0</b>           | <b>0</b>           |