



# Cosumnes Community Services District

## 2015– 2016 BUDGET

### LANDSCAPE AND LIGHTING



# **DISTRICT WIDE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT ACTIVITY STATEMENT**

**FISCAL YEAR 2015-16**

## **Source of Authority:**

The Cosumnes Community Services District is authorized as a local agency pursuant to the Streets and Highways Code of the State of California, Part 2, Division 15, beginning at Section 22500 et. seq., commonly known as the Landscape and Lighting Act of 1972, to create an assessment district. On November 15, 1994, the Board of Directors passed Resolution No. 94-92 creating the District Wide Landscape and Lighting Assessment District.

## **Activity Description:**

The work performed and improvements proposed within the assessment district and the cost thereof paid from the levy of assessments provide special benefit to the parcels within the assessment district. There are two types of special benefits in the District Wide Landscape and Lighting Assessment District: (1) district wide benefits and (2) zone benefits. District wide benefits are those special benefits enjoyed by all parcels of property located within the District. Zone benefits are those special benefits derived from improvements of a more local nature. Facilities and improvements deemed to be of district wide benefit are Elk Grove Park, Camden Creek Greenbelt, and Bartholomew Sports Park. Facilities deemed to be of local benefit include landscaped corridors, sound walls, project entrances, signs, walkways, and all other parks.

The District is divided into seventeen zones of benefit plus the District Wide budget as shown in **Exhibit A and A-1**. The cost of operation, maintenance and development of facilities located within a particular benefit zone deemed to be of local benefit is allocated to that zone of benefit and spread to the various land uses within the zone based on an equivalent dwelling unit (EDU) formula. The cost of operation, maintenance and development of district wide facilities is allocated to the benefit zones based on the same EDU formula. Please see **Exhibit B** for further description of the methodologies used in allocating various costs between the benefit zones and district wide facilities.

## **Goals and Major Functions:**

The goal of the Assessment District is to provide funds for the maintenance, repair, replacement, services, utilities and capital improvements associated with the parks, landscape corridors, parkways, project entrances, signs, walkways, green belts, sound walls, Camden Lake, wetlands, open space, and trail systems of all kinds; together with other recreational amenities and appurtenances within the District's parks thereto owned by the District which are designated for inclusion within said assessment district. This work is anticipated to specifically enhance the aesthetic, environment and economic value of those properties located within the District.

District staff assigned to the assessment district perform such duties as supervision of the contracted maintenance, Asset Life Cycle Plan projects, irrigation repair, facility maintenance, playground maintenance, painting, concrete work, safety inspections, carpentry, vandalism repair, and graffiti removal. Specific parkland and corridor maintenance is currently contracted out.

**Funding Source:**

The Assessment District is funded through assessments levied on parcels within the benefit zones, interest income, cell tower leases, and various other miscellaneous revenues.

The District is in compliance with all laws and regulations, including Proposition 218, with respect to the assessments levied through the Assessment District.

**Benefit of Funding:**

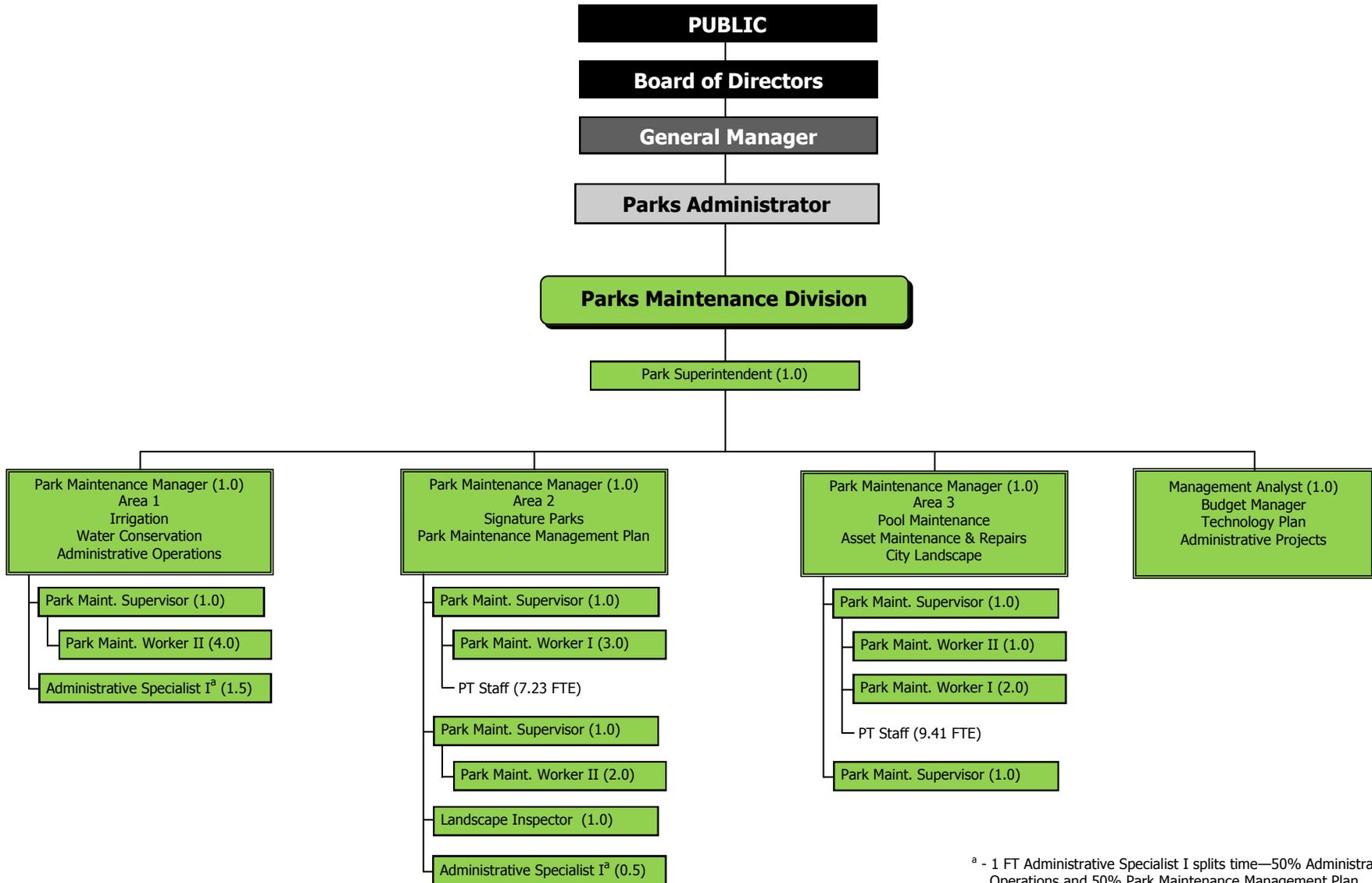
The assessments levied directly and specifically benefit the real properties assessed as they are used to provide the maintenance, repair, capital improvements and other such services to the parks and landscape corridors throughout the assessment district.

**Work Load Category:**

1 Park Superintendent	100 %
3 Facility Managers	100 %
1 Landscape Inspector	100 %
5 Maintenance Supervisor	100 %
7 Maintenance Worker II	100 %
5 Maintenance Worker I	100 %
2 Administrative Specialist I	100 %
Part-Time Maintenance Aides	

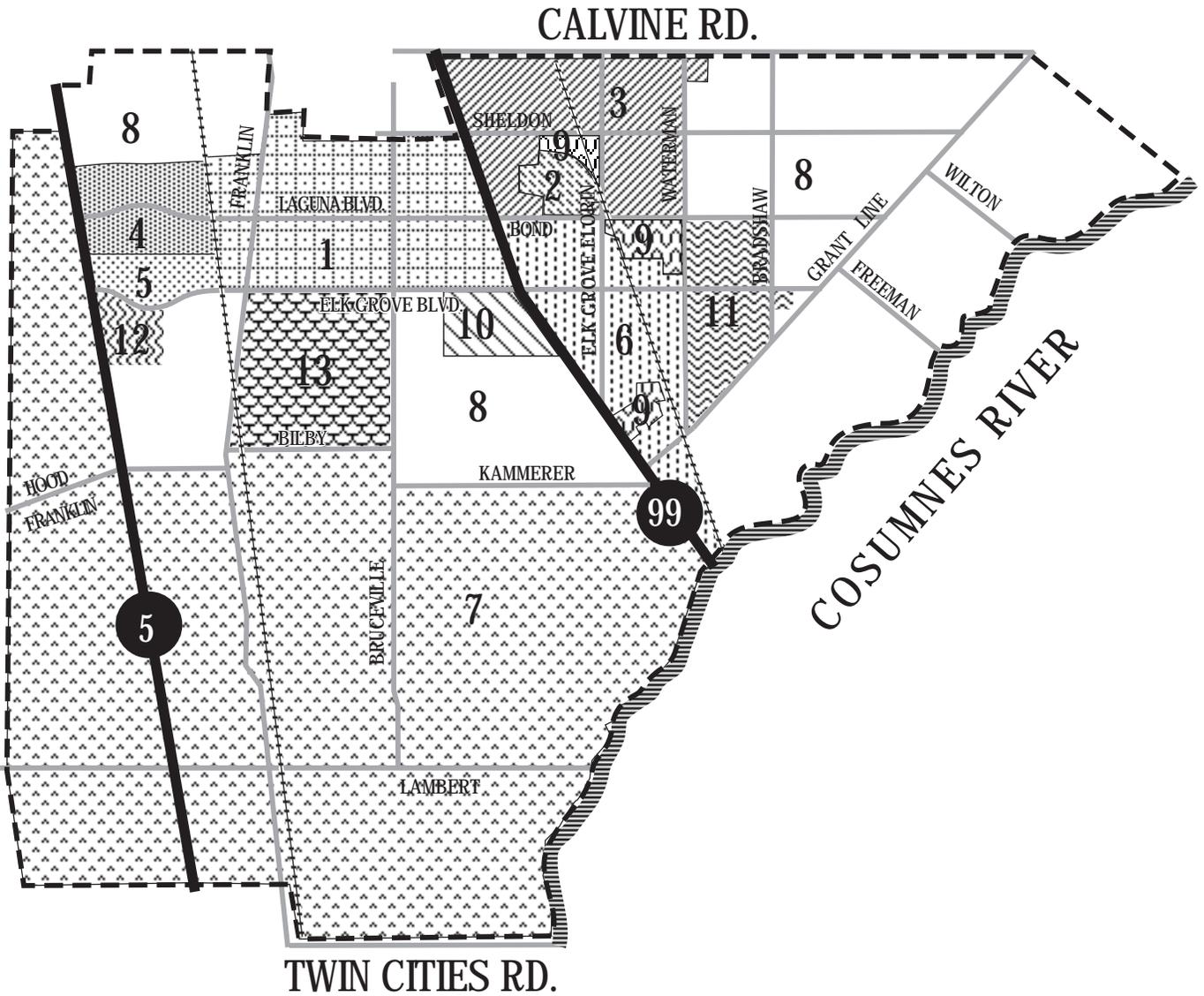


# 2015-16 Parks Division Organization Chart



<sup>a</sup> - 1 FT Administrative Specialist I splits time—50% Administrative Operations and 50% Park Maintenance Management Plan

# Cosumnes Community Services District



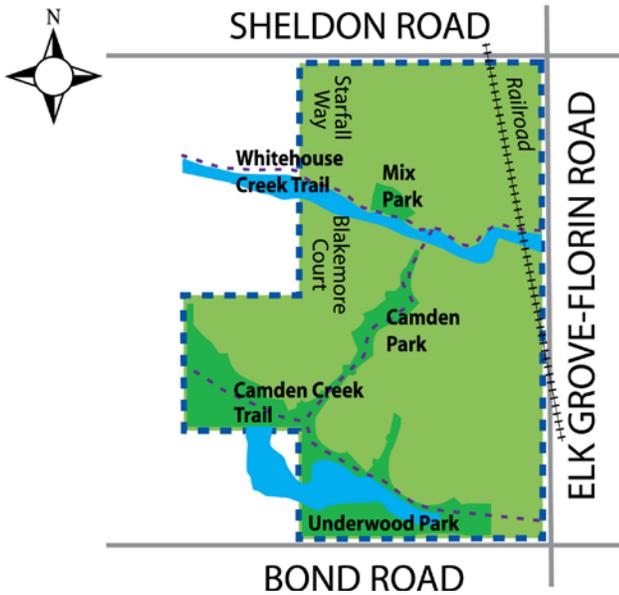
## District Wide Landscape & Lighting Assessment District Zones of Benefit

- |     |  |                            |      |  |                               |
|-----|--|----------------------------|------|--|-------------------------------|
| (1) |  | Laguna #1                  | (7)  |  | Southwest Agriculture Area #7 |
| (2) |  | Camden Passage #2          | (8)  |  | Other Rural Areas #8          |
| (3) |  | Elk Grove/West Vineyard #3 | (9)  |  | Waterman/Park Village #9      |
| (4) |  | West Laguna #4             | (10) |  | Auto Mall #10                 |
| (5) |  | Lakeside #5                | (11) |  | East Elk Grove #11            |
| (6) |  | Central Elk Grove #6       | (12) |  | Laguna Stonelake #12          |
|     |  |                            | (13) |  | East Franklin #13             |

# Other Assessment Zone District Overlays

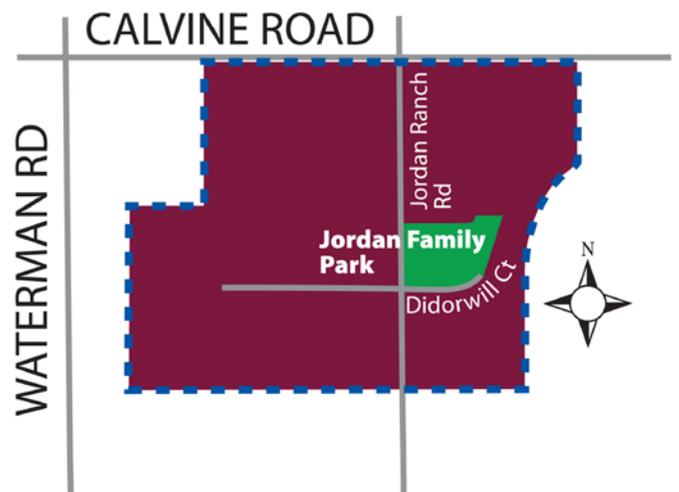
## Benefit Zone 14 – Camden Park Assessment District

(overlays Benefit Zone 2 – Camden and a portion of Benefit Zone 9 – Camden North)



## Benefit Zone 15 - Vista Creek Park Assessment District

(a subzone within Benefit Zone 3 – Elk Grove West Vineyard)



## Benefit Zone 16 – Fallbrook/Park Lane Assessment District

(overlays a portion of Benefit Zone 9 –Fallbrook)



## DISTRICT WIDE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

### COST ALLOCATION METHODOLOGIES

#### ACCOUNT

#### METHODOLOGY USED

1110-1240-Salaries/  
Benefits  
2103-Ag Services  
2111-Bldg Maint  
2141-Land Improv  
2191-Electricity  
2198-Water  
2205-Auto Maint Svc  
2236-Fuel/Lub Spply  
2275-Rent/Lease  
Equip Svc

**Cost Per Park/Amenities** - The costs for these accounts are specifically determined by individual park and then allocated to the benefit zone in which the park is contained. The amounts were determined by either actual operating cost per park or anticipated contract costs for the fiscal year.

2076-Office Supplies  
2197-Tele/Telegraph  
4301-Vehicles  
4302-Other Equip

**Acreage Allocation**- The costs for these accounts are allocated between the benefit zones and the district wide zone based on acreage. Each zone's percent of the total acreage is the corresponding percent of the total cost the zone will receive. The reason for this is that the cost incurred bears a direct relationship to the acreage to be maintained in each zone.

6980-Op Transfers Out

**Equivalent Dwelling Units (EDU)**- The total costs associated with district wide facilities are allocated to the respective benefit zones based on the EDUs within each benefit zone. This methodology was approved in Resolution 94-92.

**Overhead Allocation**- As per Board approved District policy, the basis for allocating overhead is prior year operating expenditures, which include only the 1000 (Salary and Benefits) and 2000 (Services and Supplies) expenditure accounts. For budget preparation purposes, the overhead calculation is based on estimated prior year operating expenditures. The overhead allocation is recalculated when actual prior year operating expenditures are known. For the L&L District, the overhead allocation is backed out of the actual

# DISTRICT WIDE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

## COST ALLOCATION METHODOLOGIES

### ACCOUNT

### METHODOLOGY USED

6980 – Op Transfers Out

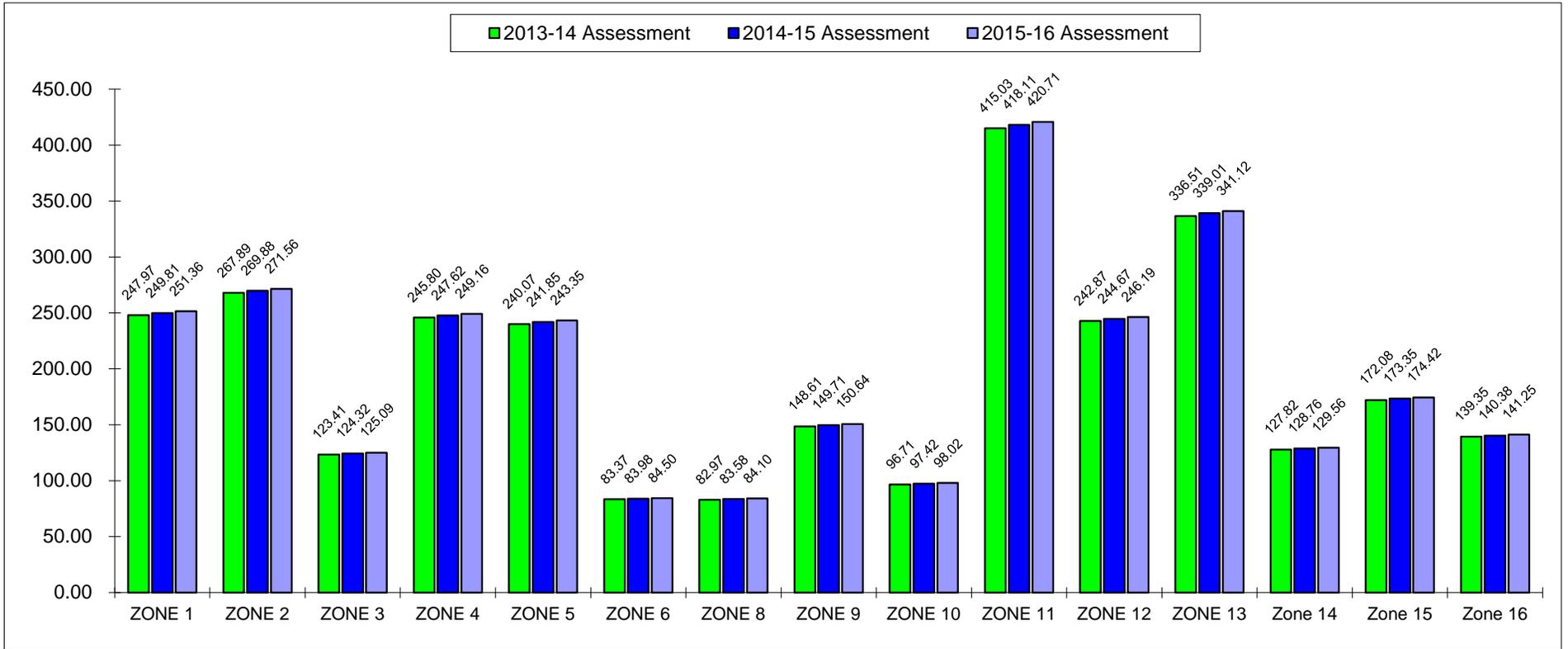
#### Overhead Allocation (cont)-

operating expenditures first. The allocation basis for the Parks Department is the relative percentage of the Parks and the L&L District's operating expenditures. The allocation basis for the Administrative Services Department is the relative percentage of operating expenditures for all departments and the L&L District. The L&L District's percentage of the total operating expenditures is the percent of overhead to be allocated.

The administrative cost pool to be allocated to the L&L District for the Parks Department includes a percentage of salary and benefits for staff supporting the L&L's. This includes the Parks Administrator, Management Analyst, and Administrative Analyst. A percentage of operating expenditures in support of L&L's is also allocated, including building maintenance, equipment M&O, electricity, equipment Leases, office supplies, Data Processing supplies, and telephone costs.

The administrative cost pool to be allocated to the L&L District for the Administrative Services Department is comprised of the salary and benefits for the Board of Directors, General Manager, Accountant, Administrative Specialist I, Office Specialist II, Assistant to the General Manager, Information Systems staff, Human Resources staff, and Facilities Management staff; plus fifty (50) percent of office supplies, postage, building maintenance, electricity, telephone, equipment M&O, equipment leases, data processing maintenance/services and data processing supplies.

**DISTRICT WIDE  
LANDSCAPE and LIGHTING ASSESSMENT DISTRICT  
2015-16 PRELIMINARY  
Summary of Assessments**



	<u>ZONE 1</u>	<u>ZONE 2</u>	<u>ZONE 3</u>	<u>ZONE 4</u>	<u>ZONE 5</u>	<u>ZONE 6</u>	<u>ZONE 8</u>	<u>ZONE 9</u>	<u>ZONE 10</u>	<u>ZONE 11</u>	<u>ZONE 12</u>	<u>ZONE 13</u>	<u>Zone 14</u>	<u>Zone 15</u>	<u>Zone 16</u>
2013-14 Assessment	247.97	267.89	123.41	245.80	240.07	83.37	82.97	148.61	96.71	415.03	242.87	336.51	127.82	172.08	139.35
2014-15 Assessment	249.81	269.88	124.32	247.62	241.85	83.98	83.58	149.71	97.42	418.11	244.67	339.01	128.76	173.35	140.38
2015-16 Assessment	251.36	271.56	125.09	249.16	243.35	84.50	84.10	150.64	98.02	420.71	246.19	341.12	129.56	174.42	141.25
Dollar Change From Prior Year	1.56	1.68	0.77	1.55	1.50	0.52	0.52	0.93	0.60	2.59	1.52	2.11	0.80	1.07	0.87

Note: Assessments raised by the consumer price index adjustment: 0.62%

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: Parks

BUDGET/SUB-BUDGET NO. All

Acct. No.	Account Description	Zone 1 - 9356 Laguna	Zone 2 - 9358 Camden	Zone3 - 9218 EGWV	Zone 4 - 9370 W.Laguna	Zone 5 - 9221 Lakeside	Zone 6 - 9376 Central EG	Zone 8 - 9378 Other Rural	Zone 9 - 9359 Waterman/PV	Zone 10 - 9377 Auto Mall	Zone 11 - 9371 East EG	Zone 12 - 9372 Lag Stnlake	Zone 13 - 9373 East Franklin	Zone 14 - 9374 Camden Pk	Zone 15 - 9375 Vista Creek	Zone16 9380 Fallbrk/Pk Ln	Zone 17 9381 City	9379 District Wide	2015/16 Projected
1110	Salaries	306,341	26,512	57,027	42,330	41,814	20,859	12,783	36,925	0	107,036	45,109	312,168	0	0	0	83,849	326,563	1,419,316
1121	Part-Time/Extra Help	0	0	0	0	0	0	0	0	0	19,242	0	52,931	0	0	0	0	371,778	443,951
1210	Retirement	44,367	3,812	8,271	6,172	6,095	2,969	1,810	5,270	0	18,248	6,491	51,253	0	0	0	12,270	87,631	254,659
1220	Medi/Social Security	4,442	384	827	614	606	302	185	535	0	1,831	654	6,208	0	0	0	1,216	20,525	38,329
1230	Group Insurance	76,751	7,540	17,704	10,842	10,705	6,363	2,723	10,702	0	29,761	11,532	79,087	0	0	0	28,337	318,250	610,297
1240	Work Compensation	12,479	1,029	2,512	1,742	1,716	872	416	1,481	0	4,160	1,832	12,901	0	0	0	3,324	15,596	60,060
	<b>Subtotal 1000</b>	444,380	39,277	86,341	61,700	60,936	31,365	17,917	54,913	0	180,278	65,618	514,548	0	0	0	128,996	1,140,343	2,826,612
2005	Advertising/Legal Notice	0	0	0	0	0	0	0	0	0	0	0	0	0	400	0	0	1,400	1,800
2015	Blueprint/Copying Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	2,000
2035	Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,086	17,086
2051	Insurance	11,200	0	0	2,000	1,739	0	0	0	0	4,550	2,431	10,500	0	0	0	400	72,000	104,820
2061	Memberships	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,757	4,757
2076	Office Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80	6,000	6,080
2081	Postage Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	900	900
2085	Printing Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	470	470
2103	Ag Services/Supplies	1,054,693	75,324	268,775	305,907	217,506	60,035	11,310	115,581	1,111	275,894	194,915	667,192	0	0	0	811,135	260,327	4,319,705
2111	Building Maintenance	69,000	0	3,100	200	700	0	0	2,300	0	4,600	1,900	7,000	0	0	0	0	16,247	105,047
2141	Land Improvements	444,250	21,000	54,550	181,375	66,800	18,500	4,000	29,720	0	172,250	97,360	384,311	0	0	0	72,000	279,150	1,825,266
2191	Electricity	76,295	3,010	15,300	17,430	13,680	6,732	600	6,710	0	29,850	13,000	60,000	0	0	0	0	121,318	363,925
2192	Natural Gas/LPG Fuel Oil	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	634	634
2193	Refuse Collect/Disposal Svcs	0	0	0	0	131	0	0	0	0	2,496	0	4,104	0	0	0	0	36,090	42,821
2195	Sewage Disposal Services	1,758	0	1,836	0	0	0	0	0	0	0	600	3,308	0	0	0	0	8,052	15,554
2197	Telephone/Telegraph Services	22,981	1,574	6,989	5,442	3,660	1,980	69	3,604	0	5,898	3,916	16,313	0	0	0	3,878	14,177	90,481
2198	Water	543,375	43,680	165,241	124,324	103,500	57,502	4,181	93,639	0	283,609	67,813	305,170	0	0	0	0	67,810	1,859,844
2205	Automotive Maintenance Svcs	3,998	326	1,560	566	550	408	22	552	0	888	538	4,198	0	0	0	336	10,058	24,000
2226	Expendable Tools	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,200	20,200
2236	Fuel/Lubricant Supply	13,328	1,088	5,200	1,888	1,831	1,360	72	1,840	0	2,960	1,792	13,992	0	0	0	1,120	33,528	79,999
2261	Office Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,460	2,460
2275	Rent/Lease Equipment Service	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	106,668	107,668
2291	Other Equip Maint. Svc/Sup	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,285	20,285
2314	Clothing/Personal Supply	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,795	27,795
2332	Food Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,220	3,220
2443	Medical Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	800	800
2505	Account/Financial Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,000	8,000
2525	Engineering Service	0	0	0	0	0	0	0	0	0	0	0	0	1,200	550	1,615	0	20,500	23,865
2531	Legal Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,500	7,500
2591	Professional Services	16,560	450	7,400	1,925	2,310	1,900	90	13,312	0	6,660	2,895	13,430	0	0	0	17,040	411,124	495,096
2811	Data Processing Maint Svcs	7,533	0	1,255	628	0	1,883	0	628	0	1,883	0	5,650	0	0	0	0	3,000	22,460
2812	Data Processing Supplies	0	0	0	0	0	200	0	400	0	0	0	0	0	0	0	0	800	1,400
2913	Auditor-Controller Service Chg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,000	25,000
	<b>Subtotal 2000</b>	2,265,971	146,452	531,206	641,685	412,407	150,500	20,344	268,286	1,111	792,588	387,160	1,497,668	1,200	950	1,615	905,989	1,609,398	9,634,530
3210	Interest Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,500	1,500
3220	Bond/Loan Redemption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3230	Lease Obligation Retire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,000	16,000
3450	Taxes/Lic./Assmts.	0	0	0	25	120	0	0	0	0	0	20	700	0	0	0	0	0	865
	<b>Subtotal 3000</b>	0	0	0	25	120	0	0	0	0	0	20	700	0	0	0	0	17,500	18,365

**"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: Parks

BUDGET/SUB-BUDGET NO. All

Acct. No.	Account Description	Zone 1 - 9356 Laguna	Zone 2 - 9358 Camden	Zone3 - 9218 EGWV	Zone 4 - 9370 W.Laguna	Zone 5 - 9221 Lakeside	Zone 6 - 9376 Central EG	Zone 8 - 9378 Other Rural	Zone 9 - 9359 Waterman/PV	Zone 10 - 9377 Auto Mall	Zone 11 - 9371 East EG	Zone 12 - 9372 Lag Stnlake	Zone 13 - 9373 East Franklin	Zone 14 - 9374 Camden Pk	Zone 15 - 9375 Vista Creek	Zone16 9380 Fallbrk/Pk Ln	Zone 17 9381 City	9379 District Wide	2015/16 Projected
4302	Other Equipment	0	0	0	0	0	0	0	0	0	13,000	0	26,000	0	0	0	0	76,800	115,800
4305	Computer Equipment	0	0	700	0	0	0	0	0	0	700	0	700	0	0	0	0	11,300	13,400
	<b>Subtotal 4000</b>	0	0	700	0	0	0	0	0	0	13,700	0	26,700	0	0	0	0	133,100	174,200
6980	Facility Use Transfer	1,979,424	42,522	279,722	146,675	255,783	398,643	417,143	386,047	16,199	413,086	86,097	796,393	89,490	6,079	55,000	14,717	106,282	5,489,302
	<b>Subtotal 6980</b>	1,979,424	42,522	279,722	146,675	255,783	398,643	417,143	386,047	16,199	413,086	86,097	796,393	89,490	6,079	55,000	14,717	106,282	5,489,302
7901	Contingencies	10,000	2,705	0	8,500	10,000	8,000	5,000	2,043	2,840	20,000	5,000	15,000	0	0	0	4,790	26,164	120,042
	<b>Subtotal 7000</b>	10,000	2,705	0	8,500	10,000	8,000	5,000	2,043	2,840	20,000	5,000	15,000	0	0	0	4,790	26,164	120,042
	Reserve Increase	0	1,241	0	0	0	14,057	266,972	0	20,570	407,622	0	535,450	47,968	13,927	69,979	0	0	1,377,786
	<b>TOTAL EXPENDITURES</b>	4,699,775	232,197	897,970	858,585	739,246	602,565	727,376	711,289	40,720	1,827,274	543,895	3,386,459	138,658	20,956	126,594	1,054,492	3,032,787	19,640,838
6990	Facility Use Cost Recovery	0	(70,490)	(6,079)	0	0	(1,300)	0	(74,000)	0	0	0	(1,300)	0	0	0	0	(2,823,387)	(2,976,556)
	<b>Subtotal 6990</b>	0	(70,490)	(6,079)	0	0	(1,300)	0	(74,000)	0	0	0	(1,300)	0	0	0	0	(2,823,387)	(2,976,556)
9310	Vehicle Code Fines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(10,000)	(10,000)
9410	Interest Income	(10,000)	(400)	(1,800)	(3,000)	(3,000)	(1,400)	(4,375)	(450)	(300)	(10,000)	(2,400)	(25,700)	(700)	(200)	(700)	(601)	0	(65,026)
9429	Building Rental	(108,000)	0	(27,600)	0	0	0	0	(23,268)	0	0	(37,860)	(24,000)	0	0	0	0	(48,900)	(269,628)
9695	Assessments	(3,773,552)	(161,307)	(848,278)	(841,964)	(617,932)	(599,865)	(723,001)	(302,821)	(40,420)	(1,817,274)	(483,742)	(3,320,459)	(137,958)	(20,756)	(125,894)	0	0	(13,815,223)
9699	Service Fees/Charges-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,053,891)	0	(1,053,891)
9790	Revenues-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(500)	(500)
9998	Encumbered Funds	(385,000)	0	0	0	0	0	0	(300,000)	0	0	0	(15,000)	0	0	0	0	(150,000)	(850,000)
9999	Reserves	(423,223)	0	(14,213)	(13,621)	(118,314)	0	0	(10,750)	0	0	(19,893)	0	0	0	0	0	0	(600,014)
	<b>Subtotal 9000</b>	(4,699,775)	(161,707)	(891,891)	(858,585)	(739,246)	(601,265)	(727,376)	(637,289)	(40,720)	(1,827,274)	(543,895)	(3,385,159)	(138,658)	(20,956)	(126,594)	(1,054,492)	(209,400)	(16,664,282)
	<b>TOTAL REVENUE</b>	(4,699,775)	(232,197)	(897,970)	(858,585)	(739,246)	(602,565)	(727,376)	(711,289)	(40,720)	(1,827,274)	(543,895)	(3,386,459)	(138,658)	(20,956)	(126,594)	(1,054,492)	(3,032,787)	(19,640,838)
	<b>NET OVERAGE/(DEFICIT)</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2015/16 BUDGET

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
1110	Salaries	714,937	1,047,819	1,275,781	1,244,613	1,419,316	174,703	14.04%	Step increases. Management Anaylst cost moved from DW 6000 to 1000's. CTO payout for Represented staff
1121	Part-Time/Extra Help	323,007	337,635	414,473	414,473	443,951	29,478	7.11%	Step increases; More staff for signature park coverage
1210	Retirement	162,410	163,603	229,933	224,414	254,659	30,245	13.48%	PERS rate increase, Management Anaylst cost moved from DW 6000 to 1000's.
1220	Medi/Social Security	23,967	28,950	32,170	34,898	38,329	3,431	9.83%	Higher cost associated with increase in part time salaries; Management Anaylst cost moved from DW 6000 to 1000's.
1230	Group Insurance	380,921	421,535	531,114	527,157	610,297	83,140	15.77%	Reduction for employee contribution to health insurance offset by new cost for unfunded retiree health (\$95k); Management Anaylst cost moved from DW 6000 to 1000's.
1240	Work Compensation	19,700	31,544	40,190	41,649	60,060	18,411	44.21%	Rate increase from provider; Management Anaylst cost moved from DW 6000 to 1000's.
	<b>Subtotal 1000</b>	<b>1,624,942</b>	<b>2,031,086</b>	<b>2,523,661</b>	<b>2,487,204</b>	<b>2,826,612</b>	339,408	13.65%	
2005	Advertising/Legal Notice	798	2,101	1,800	1,800	1,800	0	0.00%	No anticipated change in costs.
2015	Blueprint/Copying Service	1,149	4,180	2,000	1,500	2,000	500	33.33%	New cost to digitize more materials for computer access
2035	Training	3,934	4,016	14,490	15,505	17,086	1,581	10.20%	Adding Strength Finders Training
2051	Insurance	103,493	102,961	108,400	104,820	104,820	0	0.00%	No anticipated change in costs. Park insurance.
2061	Memberships	3,205	3,764	3,557	3,760	4,757	997	26.52%	Regional Water Authority membership added
2076	Office Supplies	3,696	4,851	7,080	6,080	6,080	0	0.00%	No anticipated change in costs.
2081	Postage Service	204	183	900	900	900	0	0.00%	No anticipated change in costs.
2085	Printing Services	149	143	470	470	470	0	0.00%	No anticipated change in costs.
2103	Aq Services/Supplies	3,782,554	3,721,856	5,121,159	5,083,079	4,319,705	(763,374)	-15.02%	\$3.1 million in landscape maintenance in parks, trails and street corridors; \$1 mil on PMMP Projects; Landscape Conversion projects completed in 14/15
2111	Building Maintenance	36,783	56,479	42,147	49,606	105,047	55,441	111.76%	Adding projects for replacement of fixtures and roofs in older restrooms (PMMP Project)
2122	Chemical Supplies	3,860	3,546	2,500	3,550	3,550	0	0.00%	No anticipated change in costs.
2141	Land Improvements	1,066,154	814,114	1,506,853	1,594,559	1,825,266	230,707	14.47%	PMMP Projects: well tie in, sidewalk repairs
2191	Electricity	321,695	346,854	384,758	361,546	363,925	2,379	0.66%	Anticipated rate increase
2192	Natural Gas/LPG Fuel Oil	781	976	600	634	634	0	0.00%	No anticipated change in costs.
2193	Refuse Collect/Disposal Svcs	42,324	42,091	38,061	42,821	42,821	0	0.00%	No anticipated change in costs.
2195	Sewage Disposal Services	15,394	18,503	13,064	15,554	15,554	0	0.00%	No anticipated change in costs.
2197	Telephone/Telegraph Services	58,813	73,376	87,861	85,445	90,481	5,036	5.89%	New modems for Irrigation Contoller upgrades in multiple parks
2198	Water	1,608,205	1,599,212	1,846,855	1,839,095	1,859,844	20,749	1.13%	SCWA rate increase; Decrease anticipated in EG Water
2205	Automotive Maintenance Svs	27,597	21,967	24,000	24,000	24,000	0	0.00%	Repairs and oil changes - no change in cost.
2226	Expendable Tools	19,207	20,293	23,280	23,313	20,200	(3,113)	-13.35%	New trucks outfitted in 14/15; Volunteer tools purchased in 14/15
2236	Fuel/Lubricant Supply	70,448	73,749	79,999	79,999	79,999	0	0.00%	District vehicle fuel - no change in cost
2261	Office Equipment Maintenance	1,559	2,783	1,620	2,800	2,460	(340)	-12.14%	Lower cost of new copier contract
2275	Rent/Lease Equipment Service	75,099	72,463	92,716	94,861	107,668	12,807	13.50%	Temp BSP container for equipment during construction; new vehicle for Security Patrol
2291	Other Equip Maint. Svc/Sup	23,492	47,680	20,285	20,285	20,285	0	0.00%	No anticipated change in costs.
2314	Clothing/Personal Supply	25,025	24,003	24,512	27,169	27,795	626	2.30%	Increase due to new staff replacements
2332	Food Supplies	1,879	2,287	1,520	2,568	3,220	652	25.39%	For quarterly staff training
2443	Medical Services	235	1,231	800	800	800	0	0.00%	First Aid Supplies - no change in cost
2505	Account/Financial Services	1,252	1,726	8,000	8,000	8,000	0	0.00%	No anticipated change in costs.

"IN-HOUSE WORKSHEET"  
COSUMNES CSD - 2015/16 BUDGET

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
2525	Engineering Service	23,552	22,815	23,850	23,865	23,865	0	0.00%	No anticipated change in costs.
2531	Legal Services	9,036	11,599	7,500	7,500	7,500	0	0.00%	No anticipated change in costs.
2591	Professional Services	328,011	242,264	440,365	290,211	495,096	204,885	70.60%	Parking lot sweeping contract for storm water compliance; Special project consultant- local funding plan, contract implementation
2811	Data Processing Maint Svs	6,114	5,347	2,294	3,500	22,460	18,960	541.71%	One time equipmt replacement for security vehicle; One time security camera license fee for (33) security cameras
2812	Data Processing Supplies	2,904	5,792	2,280	1,853	1,400	(453)	-24.45%	Copier costs listed elsewhere.
2913	Auditor-Controller Service Chg	24,246	27,266	25,000	25,000	25,000	0	0.00%	No anticipated change in costs.
	<b>Subtotal 2000</b>	<b>7,696,535</b>	<b>7,383,435</b>	<b>9,960,576</b>	<b>9,846,490</b>	<b>9,634,530</b>	(211,960)	-2.15%	
3210	Interest Expenses	65,447	29,514	2,726	2,726	1,500	(1,226)	-44.97%	Mower paid off in 14/15, lower costs in 15/16
3230	Lease Obligation Retire	32,253	26,201	32,923	31,914	16,000	(15,914)	-49.87%	Lease completed
3450	Taxes/Lic./Assmts.	536	789	865	865	865	0	0.00%	No anticipated change in costs.
	<b>Subtotal 3000</b>	<b>888,779</b>	<b>883,109</b>	<b>36,514</b>	<b>35,505</b>	<b>18,365</b>	(17,140)	-48.27%	
4201	Structures & Improvements	0	0	0	0	45,000	45,000	#DIV/0!	Employee restroom/changing area for EGP Corp yard
4302	Other Equipment	14,135	31,556	24,000	19,796	115,800	96,004	484.97%	6 New Security Cameras installed - BSP, Morse and Derr; new security vehicle computer
4305	Computer Equipment	15,326	1,062	11,300	11,300	13,400	2,100	18.58%	2 security camera server rebuilds
	<b>Subtotal 4000</b>	<b>44,521</b>	<b>45,099</b>	<b>35,300</b>	<b>31,286</b>	<b>174,200</b>	142,914	456.80%	
6980	Operating Transfers Out	3,169,436	3,472,354	3,904,998	3,904,998	5,489,302	1,584,304	40.57%	Larger transfer to the Planning Department for PMMP Projects
	<b>Subtotal 6980</b>	<b>3,169,436</b>	<b>3,472,354</b>	<b>3,904,998</b>	<b>3,904,998</b>	<b>5,489,302</b>	1,584,304	40.57%	
7901	Contingencies	0	0	81,651	5,608	120,042	114,434	2040.55%	Unforeseen costs, only used if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>81,651</b>	<b>5,608</b>	<b>120,042</b>	114,434	2040.55%	
	Reserve Increase	3,276,481	293,892	2,072,926	2,118,544	1,377,786	(740,758)	-34.97%	Operating budgets include more PMMP expenditures resulting in smaller amounts transferred
	<b>TOTAL EXPENDITURES</b>	<b>16,700,695</b>	<b>14,108,974</b>	<b>18,615,626</b>	<b>18,429,635</b>	<b>19,640,837</b>	1,211,202	6.57%	
6990	Operating Transfers In	(2,340,099)	(2,287,354)	(2,926,061)	(2,928,711)	(2,976,556)	(47,845)	1.63%	Increase transfer to DW Budget for added costs.
	<b>Subtotal 6990</b>	<b>(2,340,099)</b>	<b>(2,287,354)</b>	<b>(2,926,061)</b>	<b>(2,928,711)</b>	<b>(2,976,556)</b>	(47,845)	1.63%	
9310	Vehicle Code Fines	(11,638)	(6,936)	(12,000)	(12,000)	(10,000)	2,000	-16.67%	Reduced fines issued
9410	Interest Income	(97,778)	(87,389)	(43,325)	(65,026)	(65,026)	0	0.00%	No anticipated change in costs.
9429	Building Rental	(261,702)	(269,301)	(269,628)	(269,628)	(269,628)	0	0.00%	No anticipated change in costs.
9695	Assessments	(13,217,937)	(13,454,066)	(13,695,088)	(13,695,102)	(13,815,223)	(120,121)	0.88%	Consumer Price Index increase of 0.62%, changes in EDU's Funds offset by City Landscape budget - BZ17. Increases due to Consumer Price Index adjustment and irrigation repair costs
9699	Service Fees/Charges-Other	(979,596)	(1,083,927)	(940,953)	(1,000,953)	(1,053,891)	(52,938)	5.29%	Surplus sale in 14/15, no sale expected in 15/16.
9790	Revenues-Other	(67,671)	(5,219)	(500)	(3,747)	(500)	3,247	-86.66%	Projects carried over from FY 14/15 to FY 15/16.
9998	Encumbered Funds	0	(516,362)	(391,263)	(391,263)	(850,000)	(458,737)	117.25%	Operating budgets include more PMMP expenditures resulting in smaller amounts transferred to reserves
9999	Reserves	0	0	(336,808)	(186,808)	(600,014)	(413,206)	221.19%	
	<b>Subtotal 9000</b>	<b>(14,662,913)</b>	<b>(15,442,097)</b>	<b>(15,689,565)</b>	<b>(15,633,471)</b>	<b>(16,664,282)</b>	(1,030,811)	6.59%	
	<b>TOTAL REVENUE</b>	<b>(17,003,012)</b>	<b>(17,729,451)</b>	<b>(18,615,626)</b>	<b>(18,562,182)</b>	<b>(19,640,837)</b>	(1,078,655)	5.81%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>302,317</b>	<b>3,620,477</b>	<b>0</b>	<b>132,547</b>	<b>0</b>	(132,547)	-100.00%	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - LAGUNA ZONE 1**  
**BUDGET UNIT 9356**  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	306,341
1210	PERS Retirement	44,367
1220	Medicare/FICA	4,442
1230	Group Insurance	76,751
1240	Workers' Compensation	12,479
	<b>TOTAL 1000 ACCOUNTS</b>	<b>444,380</b>
2051	Insurance	11,200
2103	Ag Services/Supplies	1,054,693
2111	Building Maintenance	69,000
2141	Land Improvements	444,250
2191	Electricity	76,295
2195	Sewage Disposal Services	1,758
2197	Telephone/Telegraph Services	22,981
2198	Water	543,375
2205	Automotive Maintenance Svs	3,998
2236	Fuel/Lubricant Supply	13,328
2275	Rent/Lease Equipment Service	1,000
2591	Professional Services	16,560
2811	Data Processing Maint Svs	7,533
	<b>TOTAL 2000 ACCOUNTS</b>	<b>2,265,971</b>
6980	Operating Transfers Out	1,979,424
	<b>TOTAL 6980 ACCOUNTS</b>	<b>1,979,424</b>
7901	Contingency	10,000
	<b>TOTAL EXPENDITURE ACCOUNTS</b>	<b>4,699,774</b>
9410	Interest Income	10,000
9429	Building Rental	108,000
9695	Assessments	3,773,551
9998	Encumbered Funds	385,000
9999	Reserves	423,223
	<b>TOTAL 9000 ACCOUNTS</b>	<b>4,699,774</b>
	<b>TOTAL REVENUE</b>	<b>4,699,774</b>
	<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - LAGUNA ZONE 1**  
**BUDGET UNIT 9356**  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>306,341</b>
	FTE (5.12)	306,341	
<b>1210</b>	<b>PERS Retirement</b>		<b>44,367</b>
	FTE (5.12)	44,367	
<b>1220</b>	<b>Medicare/FICA</b>		<b>4,442</b>
	FTE (5.12)	4,442	
<b>1230</b>	<b>Group Insurance</b>		<b>76,751</b>
	FTE (5.12)	76,751	
<b>1240</b>	<b>Workers' Compensation</b>		<b>12,479</b>
	FTE (5.12)	12,479	
<b>TOTAL 1000 ACCOUNTS</b>			<b>444,380</b>
<b>2051</b>	<b>Insurance</b>		<b>11,200</b>
	Property insurance	11,200	
<b>2103</b>	<b>Ag Services/Supplies</b>		<b>1,054,693</b>
	Ballfield and soccer field renovations	21,000	
	Barking	35,813	
	Landscape Corridor Maintenance Contract	426,025	
	Landscape Irrigation Tech Contract	16,904	
	Landscape Parks Maintenance Contract	407,151	
	Landscape supplies	15,000	
	Pest Control - Aphid/pest/vole/ground squirrel/weed control	26,000	
	Tree pruning, tree injections, tree work	106,800	
<b>2111</b>	<b>Building Maintenance</b>		<b>69,000</b>
	Restroom supplies and maintenance	4,000	
	Betschart Restroom Repairs: Roof and Fixtures	30,000	
	Zehnder Restroom Repairs: Roof and Fixtures	35,000	
<b>2141</b>	<b>Land Improvements</b>		<b>444,250</b>
	Ball field repairs/maintenance	14,000	
	Concrete ADA ramps and sidewalks	142,200	
	Dog Station Bags	3,000	
	Drinking Fountain Replacements	12,000	
	Irrigation ICC upgrade - Betschart	14,500	
	Irrigation Parts and Repairs	80,000	
	Land improvements for asset preservation	23,200	
	Playground engineered wood fiber	22,750	
	Playground seal coating	8,000	
	Replacement Garbage Cans	1,600	
	Volunteer Projects	3,000	
	Well Tie In for Batey and Pederson	120,000	
<b>2191</b>	<b>Electricity</b>		<b>76,295</b>
	Irrigation clocks, pumps	76,295	
<b>2195</b>	<b>Sewage Disposal Services</b>		<b>1,758</b>
	Betschart/Kloss/Miwok/Zehnder Restrooms	1,758	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>22,981</b>
	Telephone (Amenity Allocation)	19,081	
	Security Camera Modem	3,480	
	Irrigation ICC Modem - Betschart	420	
<b>2198</b>	<b>Water</b>		<b>543,375</b>
	Parks and corridors	543,375	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - LAGUNA ZONE 1**  
**BUDGET UNIT 9356**  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2205</b>	<b>Automotive Maintenance Svs</b>		<b>3,998</b>
	Tires/Repairs (Acre Allocation)	3,998	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>13,328</b>
	Fuel (Acre Allocation)	13,328	
<b>2275</b>	<b>Rent/Lease Equipment Service</b>		<b>1,000</b>
	Rental equipment for projects (Acre Allocation)	1,000	
<b>2591</b>	<b>Professional Services</b>		<b>16,560</b>
	Parking Lot Sweeping	5,460	
	Backflow Testing	4,950	
	Playground Inspections	3,900	
	LCP Storm Device Maintenance	2,000	
	Pump Motor Testing	250	
<b>2811</b>	<b>Data Processing Maint Svs</b>		<b>7,533</b>
	Security Camera Licensing	7,533	
<b>TOTAL 2000 ACCOUNTS</b>			<b>2,265,971</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>1,979,424</b>
	CIP DG path to concrete Betschart	158,000	
	CIP Project Playground Replacement (Foulks, Oneto, Davis)	1,050,000	
	District Wide Costs	585,554	
	Landscape conversion to reduce water use	120,000	
	Overhead reimbursement	65,870	
<b>TOTAL 6980 ACCOUNTS</b>			<b>1,979,424</b>
<b>7910</b>	<b>Contingency</b>		<b>10,000</b>
	Laguna Zone #1 Contingency	10,000	
<b>TOTAL EXPENDITURE ACCOUNTS</b>			<b>4,699,775</b>
<b>9410</b>	<b>Interest Income</b>		<b>10,000</b>
	Interest Income	10,000	
<b>9429</b>	<b>Building Rental</b>		<b>108,000</b>
	Cell Tower leases	108,000	
<b>9695</b>	<b>Assessments</b>		<b>3,773,552</b>
	Lighting & Landscape Assessment	3,773,552	
<b>9998</b>	<b>Encumbered Funds</b>		<b>385,000</b>
	Davis Playground Replacement	350,000	
	Sidewalk repairs	35,000	
<b>9999</b>	<b>Reserves</b>		<b>423,223</b>
	CIP plan for 2 parks - Foulks and Oneto	423,223	
<b>TOTAL 9000 ACCOUNTS</b>			<b>4,699,775</b>
<b>TOTAL REVENUE</b>			<b>4,699,775</b>
<b>NET OVERAGE/(DEFICIT)</b>			<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: LAGUNA ZONE 1

BUDGET/SUB-BUDGET NO. 9356

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected*	2015/16 Requested*	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
1110	Salaries	206,930	216,111	267,048	267,048	306,341	39,293	14.71%	Step increases. Management Analyst cost moved from DW 6000 to individual 1000's. CTO payout for Represented staff
1210	Retirement	26,600	28,505	38,053	38,053	44,367	6,314	16.59%	PERS rate increase, Management Analyst cost moved from DW 6000 to individual 1000's
1220	Medi/Social Security	3,000	3,134	3,872	3,872	4,442	570	14.72%	Management Analyst cost moved from DW 6000 to individual 1000's
1230	Group Insurance	55,081	58,170	83,134	82,400	76,751	(5,649)	-6.86%	Reduction for employee contribution to health insurance; Management Analyst cost moved from DW 6000 to individual 1000's
1240	Work Compensation	4,117	6,967	8,092	8,800	12,479	3,679	41.81%	Rate increase from provider; Management Analyst cost moved from DW 6000 to individual 1000's
	<b>Subtotal 1000</b>	<b>295,728</b>	<b>312,887</b>	<b>400,199</b>	<b>400,173</b>	<b>444,380</b>	<b>44,207</b>	<b>11.05%</b>	
2051	Insurance	10,458	9,889	11,000	11,200	11,200	0	0.00%	No anticipated change in costs
2103	Ag Services/Supplies	936,252	958,246	1,309,690	1,308,033	1,054,693	(253,340)	-19.37%	Majority of Park Maintenance Management Plan(PMMP) will be in 2141 this FY
2111	Building Maintenance	3,705	3,777	9,000	8,921	69,000	60,079	673.46%	PMMP projects to replace fixtures and roofs in older restrooms at 2 parks
2141	Land Improvements	284,750	288,626	375,898	374,598	444,250	69,652	18.59%	PMMP projects - Well tie in; AA ramps and sidewalk repairs
2191	Electricity	63,605	81,192	64,119	73,916	76,295	2,379	3.22%	Anticipated rate increase due to Last Year trending
2195	Sewage Disposal Services	1,585	1,376	1,632	1,758	1,758	0	0.00%	No anticipated change in costs
2197	Telephone/Telegraph Services	7,678	8,836	23,521	22,513	22,981	468	2.08%	Increase due to addition of new irrigation modem in park
2198	Water	444,045	529,152	526,344	526,344	543,375	17,031	3.24%	Anticipated rate increase
2205	Automotive Maintenance Svs	4,653	5,811	3,998	3,998	3,998	0	0.00%	Repairs and oil changes - no change in cost.
2236	Fuel/Lubricant Supply	10,053	14,633	13,328	13,328	13,328	0	0.00%	District vehicle fuel - no change in cost
2275	Rent/Lease Equipment Service	2,078	777	1,000	1,000	1,000	0	0.00%	No anticipated change in costs
2591	Professional Services	18,556	23,696	11,140	12,829	16,560	3,731	29.08%	Parking lot sweeping contract for storm water compliance
	<b>Subtotal 2000</b>	<b>1,812,793</b>	<b>1,929,251</b>	<b>2,350,670</b>	<b>2,358,456</b>	<b>2,265,971</b>	<b>(92,485)</b>	<b>-3.92%</b>	
4302	Other Equipment	0	0	6,000	6,000	0	(6,000)	-100.00%	
	<b>Subtotal 4000</b>	<b>0</b>	<b>12,481</b>	<b>6,000</b>	<b>6,190</b>	<b>0</b>	<b>(6,190)</b>	<b>-100.00%</b>	
6980	Operating Transfers Out	615,795	1,064,708	956,773	956,773	1,979,424	1,022,651	106.89%	Playground Replacement - Oneto/Foulks/Davis; Concrete walkway at Betschart (thru Planning)
	<b>Subtotal 6980</b>	<b>615,795</b>	<b>1,064,708</b>	<b>956,773</b>	<b>956,773</b>	<b>1,979,424</b>	<b>1,022,651</b>	<b>106.89%</b>	
7901	Contingencies	0	0	8,558	5,608	10,000	4,392	78.32%	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>8,558</b>	<b>5,608</b>	<b>10,000</b>	<b>4,392</b>	<b>78.32%</b>	
	Reserve Increase	0	280,332	284,774	284,774	0	(284,774)	-100.00%	Budget includes more PMMP expenditures resulting in no amounts transferred to reserves
	<b>TOTAL EXPENDITURES</b>	<b>3,316,827</b>	<b>4,192,412</b>	<b>4,006,974</b>	<b>4,011,974</b>	<b>4,699,775</b>	<b>687,801</b>	<b>17.14%</b>	

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: LAGUNA ZONE 1

BUDGET/SUB-BUDGET NO. 9356

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected*	2015/16 Requested*	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
9410	Interest Income	(15,802)	(11,293)	(5,000)	(10,000)	(10,000)	0	0.00%	
9429	Building Rental	(56,400)	(105,198)	(108,000)	(108,000)	(108,000)	0	0.00%	
9695	Assessments	(3,673,496)	(3,731,714)	(3,752,171)	(3,752,171)	(3,773,552)	(21,381)	0.57%	Consumer Price Index Increase, EDU's decreased
9998	Encumbered Funds	0	(516,362)	(141,803)	(141,803)	(385,000)	(243,197)	171.50%	Funds encumbered for Davis Park, Sidewalk repairs
9999	Reserves				0	(423,223)	340,223	#DIV/0!	Budget includes more PMMP expenditures resulting in reserves being utilized. Playground renovations at Foulks/Oneto
	<b>Subtotal 9000</b>	<b>(3,746,698)</b>	<b>(4,380,407)</b>	<b>(4,006,974)</b>	<b>(4,011,974)</b>	<b>(4,699,775)</b>	(687,801)	17.14%	
	<b>TOTAL REVENUE</b>	<b>(3,746,698)</b>	<b>(4,380,407)</b>	<b>(4,006,974)</b>	<b>(4,011,974)</b>	<b>(4,699,775)</b>	(687,801)	17.14%	
	<b>NET OVERAGE/(DEFICIT)</b>	429,871	187,995	0	0	0	0	#DIV/0!	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - CAMDEN ZONE 2**  
**BUDGET UNIT 9358**  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	26,512
1210	PERS Retirement	3,812
1220	Medicare/FICA	384
1230	Group Insurance	7,540
1240	Workers' Compensation	1,029
<b>TOTAL 1000 ACCOUNTS</b>		<b>39,277</b>
2103	Ag Services/Supplies	75,324
2141	Land Improvements	21,000
2191	Electricity	3,010
2197	Telephone/Telegraph Services	1,574
2198	Water	43,680
2205	Automotive Maintenance Svs	326
2236	Fuel/Lubricant Supply	1,088
2591	Professional Services	450
<b>TOTAL 2000 ACCOUNTS</b>		<b>146,452</b>
6980	Operating Transfers Out	42,522
<b>TOTAL 6980 ACCOUNTS</b>		<b>42,522</b>
7901	Contingency	2,705
	Reserve Increase	1,241
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>232,197</b>
6990	Operating Transfers In	70,490
<b>Subtotal 6990</b>		<b>70,490</b>
9410	Interest Income	400
9695	Assessments	161,307
<b>TOTAL 9000 ACCOUNTS</b>		<b>161,707</b>
<b>TOTAL REVENUE</b>		<b>232,197</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - CAMDEN ZONE 2**  
**BUDGET UNIT 9358**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>26,512</b>
	FTE (0.42)	26,512	
<b>1210</b>	<b>PERS Retirement</b>		<b>3,812</b>
	FTE (0.42)	3,812	
<b>1220</b>	<b>Medicare/FICA</b>		<b>384</b>
	FTE (0.42)	384	
<b>1230</b>	<b>Group Insurance</b>		<b>7,540</b>
	FTE (0.42)	7,540	
<b>1240</b>	<b>Workers' Compensation</b>		<b>1,029</b>
	FTE (0.42)	1,029	
<b>TOTAL 1000 ACCOUNTS</b>			<b>39,277</b>
<b>2103</b>	<b>Ag Services/Supplies</b>		<b>75,323</b>
	Barking	7,934	
	Landscape Corridor Maintenance Contract	11,374	
	Landscape Parks Maintenance Contract	43,335	
	Landscape supplies to maintain landscape	4,200	
	Tree pruning, tree injections, tree work	8,480	
<b>2141</b>	<b>Land Improvements</b>		<b>21,000</b>
	Dog station bags	1,200	
	Drinking Fountains	3,000	
	Irrigation Parts and Repairs	10,000	
	Land improvements for asset preservation	1,800	
	Sidewalk Repairs	5,000	
<b>2191</b>	<b>Electricity</b>		<b>3,010</b>
	Irrigation clocks, pumps	3,010	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>1,574</b>
	Telephone (Amenity Allocation)	1,574	
<b>2198</b>	<b>Water</b>		<b>43,680</b>
	Parks and corridors	43,680	
<b>2205</b>	<b>Automotive Maintenance Svs</b>		<b>326</b>
	Tires/Repairs (Acre Allocation)	326	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>1,088</b>
	Fuel (Acre Allocation)	1,088	
<b>2591</b>	<b>Professional Services</b>		<b>450</b>
	Backflow Testing	450	
<b>TOTAL 2000 ACCOUNTS</b>			<b>146,451</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - CAMDEN ZONE 2**  
**BUDGET UNIT 9358**  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>42,522</b>
	District Wide Costs	23,169	
	Underwood Park Well	15,300	
	Overhead reimbursement	4,053	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>42,522</b>
<b>7910</b>	<b>Contingency</b>		<b>2,705</b>
	Camden Zone #2 Contingency	2,705	
	<b>Reserve Increase</b>		<b>1,242</b>
	Dry Period Financing		
	Capital Replacement Reserve	1,242	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>232,197</b>
<b>6990</b>	<b>Operating Transfers In</b>		<b>70,490</b>
	Camden Assessment	70,490	
	<b>TOTAL 6990 ACCOUNTS</b>		<b>70,490</b>
<b>9410</b>	<b>Interest Income</b>		<b>400</b>
	Interest Income	400	
<b>9695</b>	<b>Assessments</b>		<b>161,307</b>
	Lighting & Landscape Assessment	161,307	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>161,707</b>
	<b>TOTAL REVENUE</b>		<b>232,197</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: CAMDEN ZONE 2

BUDGET/SUB-BUDGET NO. 9358

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual*	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
1110	Salaries	17,253	17,926	22,346	22,346	26,512	4,166	18.64%	Step increases. Management Analyst cost moved from District Wide (DW) 6000 to individual 1000's. CTO payout for Represented staff
1210	Retirement	2,252	2,431	3,184	3,184	3,812	628	19.72%	PERS rate increase, Management Analyst cost moved from DW 6000 to individual 1000's.
1220	Medi/Social Security	215	260	324	324	384	60	18.52%	Management Analyst cost moved to DW 1000 from 6000.
1230	Group Insurance	5,253	5,874	7,872	7,872	7,540	(332)	-4.22%	Reduction for employee contribution to health insurance; Management Analyst cost moved from DW 6000 to individual 1000's.
1240	Work Compensation	286	368	644	644	1,029	385	59.78%	Rate increase from provider; Management Analyst cost moved from DW 6000 to individual 1000's.
	<b>Subtotal 1000</b>	<b>25,259</b>	<b>26,859</b>	<b>34,370</b>	<b>34,370</b>	<b>39,277</b>	<b>4,907</b>	<b>14.28%</b>	
2103	Ag Services/Supplies	59,776	66,105	70,719	70,719	75,324	4,605	6.51%	Park Maintenance Management Plan (PMMP) Projects - barking
2141	Land Improvements	12,155	7,687	14,000	14,000	21,000	7,000	50.00%	PMMP Projects - sidewalk repairs, drinking fountain replacement
2191	Electricity	2,157	2,131	3,010	3,010	3,010	0	0.00%	No anticipated change in costs
2197	Telephone/Telegraph Services	388	427	1,574	1,574	1,574	0	0.00%	No anticipated change in costs
2198	Water	35,702	39,341	43,680	43,680	43,680	0	0.00%	No anticipated change in costs
2205	Automotive Maintenance Svs	380	453	326	326	326	0	0.00%	Repairs and oil changes - no change in cost.
2236	Fuel/Lubricant Supply	821	1,131	1,088	1,088	1,088	0	0.00%	District vehicle fuel - no change in cost
2591	Professional Services	89	235	450	450	450	0	0.00%	No anticipated change in costs
	<b>Subtotal 2000</b>	<b>111,470</b>	<b>117,510</b>	<b>134,847</b>	<b>134,861</b>	<b>146,452</b>	<b>11,591</b>	<b>8.59%</b>	
6980	Operating Transfers Out	41,085	41,449	41,824	41,824	42,522	698	1.67%	Increase in DW allocations
	<b>Subtotal 6980</b>	<b>41,085</b>	<b>41,449</b>	<b>41,824</b>	<b>41,824</b>	<b>42,522</b>	<b>698</b>	<b>1.67%</b>	
7901	Contingencies	0	0	517	0	2,705	2,705	#DIV/0!	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>517</b>	<b>0</b>	<b>2,705</b>	<b>2,705</b>	<b>#DIV/0!</b>	
	Reserve Increase		13,560	19,540	19,540	1,241	(18,299)	-93.65%	Budget includes more PMMP expenditures resulting in smaller amounts transferred to reserves
	<b>TOTAL EXPENDITURES</b>	<b>177,815</b>	<b>199,378</b>	<b>231,098</b>	<b>230,595</b>	<b>232,197</b>	<b>1,602</b>	<b>0.69%</b>	
6990	Operating Transfers In	(28,045)	(30,000)	(70,490)	(70,490)	(70,490)	0	0.00%	No anticipated change in costs
	<b>Subtotal 6990</b>	<b>(28,045)</b>	<b>(30,000)</b>	<b>(70,490)</b>	<b>(70,490)</b>	<b>(70,490)</b>	<b>0</b>	<b>0.00%</b>	
							0	#DIV/0!	
9410	Interest Income	(702)	(391)	(300)	(400)	(400)	0	0.00%	No anticipated change in costs
9695	Assessments	(157,688)	(160,403)	(160,308)	(160,309)	(161,307)	(998)	0.62%	Consumer Price Index increase of .62%
	<b>Subtotal 9000</b>	<b>(158,389)</b>	<b>(160,794)</b>	<b>(160,608)</b>	<b>(160,709)</b>	<b>(161,707)</b>	<b>(998)</b>	<b>0.62%</b>	
	<b>TOTAL REVENUE</b>	<b>(186,434)</b>	<b>(190,794)</b>	<b>(231,098)</b>	<b>(231,199)</b>	<b>(232,197)</b>	<b>(998)</b>	<b>0.43%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>8,619</b>	<b>(8,584)</b>	<b>0</b>	<b>604</b>	<b>0</b>	<b>(604)</b>	<b>-100.00%</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
 ELK GROVE WEST VINEYARD ZONE 3  
 BUDGET UNIT 9218  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	57,027
1210	PERS Retirement	8,271
1220	Medicare/FICA	827
1230	Group Insurance	17,704
1240	Workers' Compensation	2,512
<b>TOTAL 1000 ACCOUNTS</b>		<b>86,341</b>
2103	Ag Services/Supplies	268,775
2111	Building Maintenance	3,100
2141	Land Improvements	54,550
2191	Electricity	15,300
2195	Sewage Disposal Services	1,836
2197	Telephone/Telegraph Services	6,989
2198	Water	165,241
2205	Automotive Maintenance Svs	1,560
2236	Fuel/Lubricant Supply	5,200
2591	Professional Services	7,400
2811	Data Processing Maint Svs	1,255
<b>TOTAL 2000 ACCOUNTS</b>		<b>531,206</b>
4305	Computer Equipment	700
<b>TOTAL 4000 ACCOUNTS</b>		<b>700</b>
6980	Operating Transfers Out	279,722
<b>TOTAL 6980 ACCOUNTS</b>		<b>279,722</b>
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>897,970</b>
6990	Operating Transfers In	6,079
<b>Subtotal 6990</b>		<b>6,079</b>
9410	Interest Income	1,800
9429	Building Rental	27,600
9695	Assessments	848,278
9999	Use of Reserves	14,213
<b>TOTAL 9000 ACCOUNTS</b>		<b>891,891</b>
<b>TOTAL REVENUE</b>		<b>897,970</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
 ELK GROVE WEST VINEYARD ZONE 3  
 BUDGET UNIT 9218  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>57,027</b>
	FTE (1.04)	57,027	
<b>1210</b>	<b>PERS Retirement</b>		<b>8,271</b>
	FTE (1.04)	8,271	
<b>1220</b>	<b>Medicare/FICA</b>		<b>827</b>
	FTE (1.04)	827	
<b>1230</b>	<b>Group Insurance</b>		<b>17,704</b>
	FTE (1.04)	17,704	
<b>1240</b>	<b>Workers' Compensation</b>		<b>2,512</b>
	FTE (1.04)	2,512	
<b>TOTAL 1000 ACCOUNTS</b>			<b>86,341</b>
<b>2103</b>	<b>Ag Services/Supplies</b>		<b>268,776</b>
	Landscape Parks Maintenance Contract	156,009	
	Landscape Corridor Maintenance Contract	77,807	
	Tree pruning, tree injections, tree work	30,900	
	Weed Mowing (open space)	2,560	
	Landscape supplies to maintain landscape	1,500	
<b>2111</b>	<b>Building Maintenance</b>		<b>3,100</b>
	Amundson, Rau, Jones Restroom Supplies and Repairs	3,100	
<b>2141</b>	<b>Land Improvements</b>		<b>54,550</b>
	Irrigation Parts and Repairs	28,000	
	Playground engineered wood fiber	12,800	
	Land improvements for asset preservation	8,260	
	Playground surface sealing and repairs	5,490	
<b>2191</b>	<b>Electricity</b>		<b>15,300</b>
	Irrigation clocks, pumps	15,300	
<b>2195</b>	<b>Sewage Disposal Services</b>		<b>1,836</b>
	Amundson; Rau	1,836	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>6,989</b>
	Telephone (Amenity Allocation)	6,989	
<b>2198</b>	<b>Water</b>		<b>165,241</b>
	Parks and corridors	165,241	
<b>2205</b>	<b>Automotive Maintenance Svs</b>		<b>1,560</b>
	Tires/Repairs (Acre Allocation)	1,560	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>5,200</b>
	Fuel (Acre Allocation)	5,200	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
 ELK GROVE WEST VINEYARD ZONE 3  
 BUDGET UNIT 9218  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2591</b>	<b>Professional Services</b>		<b>7,400</b>
	Sheldon North (Jones Park) Wetland Monitoring	2,500	
	Backflow testing	1,900	
	Playground Inspections	1,500	
	Storm water device maint - Rau Park	1,500	
<b>2811</b>	<b>Data Processing Maint Svs</b>		<b>1,255</b>
	Licenses for Security Camera	1,255	
	<b>TOTAL 2000 ACCOUNTS</b>		<b>531,207</b>
<b>4305</b>	<b>Computer Equipment</b>		<b>700</b>
	Server Rebuilds for Security Cameras	700	
	<b>TOTAL 4000 ACCOUNTS</b>		<b>700</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>279,722</b>
	Overhead allocation	14,831	
	District Wide Costs	264,891	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>279,722</b>
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>897,970</b>
<b>6990</b>	<b>Operating Transfers In</b>		<b>6,079</b>
	Transfer from Vista Creek Park Assessment	6,079	
	<b>Subtotal 6990</b>		<b>6,079</b>
<b>9410</b>	<b>Interest Income</b>		<b>1,800</b>
	State LAIF	1,800	
<b>9429</b>	<b>Building Rental</b>		<b>27,600</b>
	Cell Tower Revenue	27,600	
<b>9695</b>	<b>Assessments</b>		<b>848,278</b>
	Lighting & Landscape Assessment	848,278	
<b>9999</b>	<b>Reserves</b>		<b>14,213</b>
	Use of reserves	14,213	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>891,891</b>
	<b>TOTAL REVENUE</b>		<b>897,970</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: EG W VINEYARD ZONE 3

BUDGET/SUB-BUDGET NO. 9218

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested*	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
1110	Salaries	45,437	48,258	50,835	50,835	57,027	6,192	12.18%	Step increases. Management Analyst cost moved from District Wide (DW) 6000 to individual 1000's. CTO payout for Represented staff
1210	Retirement	5,907	6,548	7,245	7,245	8,271	1,026	14.16%	PERS rate increase, Management Analyst cost moved from DW 6000 to individual 1000's.
1220	Medi/Social Security	624	700	737	737	827	90	12.21%	Management Analyst cost moved to DW 1000 from 6000.
1230	Group Insurance	13,563	16,138	17,633	17,633	17,704	71	0.40%	Reduction for employee contribution to health insurance; Management Analyst cost moved from DW 6000 to individual 1000's.
1240	Work Compensation	687	898	1,650	1,650	2,512	862	52.24%	Rate increase from provider; Management Analyst cost moved from DW 6000 to individual 1000's.
	<b>Subtotal 1000</b>	<b>66,218</b>	<b>72,542</b>	<b>78,100</b>	<b>78,100</b>	<b>86,341</b>	<b>8,241</b>	<b>10.55%</b>	
2103	Ag Services/Supplies	256,260	258,888	273,282	275,097	268,775	(6,322)	-2.30%	Fewer trees need grid prune, lower contract price on weed mow
2111	Building Maintenance	935	2,086	3,100	3,100	3,100	0	0.00%	
2141	Land Improvements	37,946	28,892	53,618	53,618	54,550	932	1.74%	Park Maint Management Plan (PMMP) Projects added
2191	Electricity	17,267	17,804	15,300	15,300	15,300	0	0.00%	No anticipated change in costs.
2195	Sewage Disposal Services	1,642	1,640	1,320	1,836	1,836	0	0.00%	No anticipated change in costs.
2197	Telephone/Telegraph Services	1,902	2,197	6,989	6,989	6,989	0	0.00%	No anticipated change in costs.
2198	Water	159,688	165,588	170,352	170,352	165,241	(5,111)	-3.00%	Reduction in water use and cost (no rate increase in Elk Grove Water District)
2205	Automotive Maintenance Svs	1,815	1,808	1,560	1,560	1,560	0	0.00%	Repairs and oil changes - no change in cost.
2236	Fuel/Lubricant Supply	3,922	4,519	5,200	5,200	5,200	0	0.00%	District vehicle fuel - no change in cost
2591	Professional Services	4,558	1,458	8,100	7,400	7,400	0	0.00%	No anticipated change in costs.
2811	Data Processing Maint Svs	122	126	0	0	1,255	1,255	#DIV/0!	One time Security Camera license fee
	<b>Subtotal 2000</b>	<b>486,122</b>	<b>485,006</b>	<b>538,821</b>	<b>540,452</b>	<b>531,206</b>	<b>(9,246)</b>	<b>-1.71%</b>	
4305	Computer Equipment				0	700	700	#DIV/0!	Security Camera server rebuild
6980	Operating Transfers Out	289,576	269,626	256,296	256,296	279,722	23,426	9.14%	Increase in DW allocations
	<b>Subtotal 6980</b>	<b>289,576</b>	<b>269,626</b>	<b>256,296</b>	<b>256,296</b>	<b>279,722</b>	<b>23,426</b>	<b>9.14%</b>	
7901	Contingencies	0	0	5,000	0	0	0	#DIV/0!	No contingency funds available
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
	Reserve Increase			13,765	13,765	0	(13,765)	-100.00%	Increase in PMMP expenditures. No increase to reserves
	<b>TOTAL EXPENDITURES</b>	<b>841,916</b>	<b>827,174</b>	<b>891,982</b>	<b>888,613</b>	<b>897,970</b>	<b>9,357</b>	<b>1.05%</b>	
6990	Operating Transfers In	(6,360)	(6,000)	(6,042)	(6,042)	(6,079)	(37)	0.61%	Consumer Price Index increase affects funds from Vista Creek Park Assmt
	<b>Subtotal 6990</b>	<b>(6,360)</b>	<b>(6,000)</b>	<b>(6,042)</b>	<b>(6,042)</b>	<b>(6,079)</b>	<b>(37)</b>	<b>0.61%</b>	

**"IN-HOUSE WORKSHEET"**

**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: EG W VINEYARD ZONE 3

BUDGET/SUB-BUDGET NO. 9218

9410	Interest Income	(2,521)	(24,287)	(1,800)	(1,800)	(1,800)	0	0.00%	No anticipated change in costs.
9429	Building Rental	(24,143)	(26,798)	(27,600)	(27,600)	(27,600)	0	0.00%	No anticipated change in costs.
9695	Assessments	(823,603)	(836,148)	(847,394)	(847,394)	(848,278)	(884)	0.10%	Consumer Price Index increase, reductions in EDU's
9998	Encumbered Funds	0	0	(9,146)	(9,146)		9,146	-100.00%	no funds encumbered
9999	Reserves				0	(14,213)	(14,213)	#DIV/0!	Budget includes more PMMP expenditures resulting in reserves being utilized.
	<b>Subtotal 9000</b>	<b>(856,815)</b>	<b>(887,233)</b>	<b>(885,940)</b>	<b>(892,423)</b>	<b>(891,891)</b>	532	-0.06%	
	<b>TOTAL REVENUE</b>	<b>(863,175)</b>	<b>(893,233)</b>	<b>(891,982)</b>	<b>(898,465)</b>	<b>(897,970)</b>	495	-0.06%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>21,260</b>	<b>66,059</b>	<b>0</b>	<b>9,852</b>	<b>0</b>	(9,852)	-100.00%	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - WEST LAGUNA ZONE 4**  
**BUDGET UNIT 9370**  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	42,330
1210	PERS Retirement	6,172
1220	Medicare/FICA	614
1230	Group Insurance	10,842
1240	Workers' Compensation	1,742
	<b>TOTAL 1000 ACCOUNTS</b>	<b>61,700</b>
2051	Insurance	2,000
2103	Ag Services/Supplies	305,907
2111	Building Maintenance	200
2141	Land Improvements	181,375
2191	Electricity	17,430
2197	Telephone/Telegraph Services	5,442
2198	Water	124,324
2205	Automotive Maintenance Svs	566
2236	Fuel/Lubricant Supply	1,888
2591	Professional Services	1,925
2811	Data Processing Maint Svs	628
	<b>TOTAL 2000 ACCOUNTS</b>	<b>641,685</b>
3450	Taxes/Lic./Assmts.	25
	<b>TOTAL 3000 ACCOUNTS</b>	<b>25</b>
6980	Operating Transfers Out	146,675
	<b>TOTAL 6980 ACCOUNTS</b>	<b>146,675</b>
7901	Contingency	8,500
	<b>TOTAL EXPENDITURE ACCOUNTS</b>	<b>858,585</b>
9410	Interest Income	3,000
9695	Assessments	841,964
9999	Reserves	13,621
	<b>TOTAL 9000 ACCOUNTS</b>	<b>858,585</b>
	<b>TOTAL REVENUE</b>	<b>858,585</b>
	<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - WEST LAGUNA ZONE 4**  
**BUDGET UNIT 9370**  
**SUB-BUDGET LINE ITEM DETAIL**  
**FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>42,330</b>
	FTE (0.72)	42,330	
<b>1210</b>	<b>PERS Retirement</b>		<b>6,172</b>
	FTE (0.72)	6,172	
<b>1220</b>	<b>Medicare/FICA</b>		<b>614</b>
	FTE (0.72)	614	
<b>1230</b>	<b>Group Insurance</b>		<b>10,842</b>
	FTE (0.72)	10,842	
<b>1240</b>	<b>Workers' Compensation</b>		<b>1,742</b>
	FTE (0.72)	1,742	
<b>TOTAL 1000 ACCOUNTS</b>			<b>61,700</b>
<b>2051</b>	<b>Insurance</b>		<b>2,000</b>
	Property insurance	2,000	
<b>2103</b>	<b>Ag Services/Supplies</b>		<b>305,907</b>
	Barking	19,648	
	Landscape Corridor Maintenance Contract	87,515	
	Landscape Parks Maintenance Contract	101,944	
	Landscape Renovation	10,000	
	Landscape supplies to maintain landscape	6,000	
	Pest Control - Aphid/vole/weevil/mistle toe control	7,500	
	Tree pruning, tree injections, tree work	73,300	
<b>2111</b>	<b>Building Maintenance</b>		<b>200</b>
	Keys	200	
<b>2141</b>	<b>Land Improvements</b>		<b>181,375</b>
	Bartholomew Park fence painting	12,500	
	DG resurfacing - multiple sites	42,000	
	Irrigation improvements and equipment	13,000	
	Irrigation ICC upgrade - Bartholomew	16,000	
	Land improvements for asset preservation	12,000	
	Playground repair and wood fiber	12,600	
	Playground seal coat	8,098	
	Project: Light Poles, Park sign overlay/replacement	28,400	
	Pump maintenance and repairs	4,000	
	Sidewalk and ADA Ramp repair	26,776	
	Sport Court Renovation (Hawkins Basketball)	6,001	
<b>2191</b>	<b>Electricity</b>		<b>17,430</b>
	Irrigation clocks, pumps	17,430	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>5,442</b>
	Telephone (Amenity Allocation)	5,022	
	Irrigation ICC Modem (Bartholomew)	420	
<b>2198</b>	<b>Water</b>		<b>124,325</b>
	Parks and corridors	124,325	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - WEST LAGUNA ZONE 4**  
**BUDGET UNIT 9370**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2205</b>	<b>Automotive Maintenance Svs</b>		<b>566</b>
	Tires/Repairs (Amenity Allocation)	566	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>1,888</b>
	Fuel (Acre Allocation)	1,888	
<b>2591</b>	<b>Professional Services</b>		<b>1,925</b>
	Backflow Testing	825	
	Playground Inspections	1,100	
<b>2811</b>	<b>Data Processing Maint Svs</b>		<b>628</b>
	Security Camera License	628	
	<b>TOTAL 2000 ACCOUNTS</b>		<b>641,686</b>
<b>3450</b>	<b>Taxes/Lic./Assmts.</b>		<b>25</b>
	Water Quality Assessment	25	
<b>6980</b>	<b>Operating Transfers Out</b>		<b>146,675</b>
	District Wide Costs	131,804	
	Overhead reimbursement	14,871	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>146,675</b>
<b>7901</b>	<b>Contingency</b>		<b>8,500</b>
	West Laguna Zone #4 Contingency	8,500	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>858,586</b>
<b>9410</b>	<b>Interest Income</b>		<b>3,000</b>
	State LAIF	3,000	
<b>9695</b>	<b>Assessments</b>		<b>841,964</b>
	Lighting & Landscape Assessment	841,964	
<b>9999</b>	<b>Reserves</b>		<b>13,621</b>
	Use of reserves	13,621	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>858,585</b>
	<b>TOTAL REVENUE</b>		<b>858,585</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: W LAGUNA ZONE 4

BUDGET/SUB-BUDGET NO. 9370

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
1110	Salaries	28,557	29,828	35,459	35,459	42,330	6,871	19.38%	Step increases. Management Analyst cost moved from District Wide (DW) 6000 to individual 1000's. CTO payout for Represented staff
1210	Retirement	3,670	3,932	5,053	5,053	6,172	1,119	22.15%	PERS rate increase, Management Analyst cost moved from DW 6000 to individual 1000's.
1220	Medi/Social Security	414	433	514	514	614	100	19.46%	Management Analyst cost moved to DW 1000 from 6000.
1230	Group Insurance	7,757	8,192	10,905	10,905	10,842	(63)	-0.58%	Reduction for employee contribution to health insurance; Management Analyst cost moved from DW 6000 to individual 1000's.
1240	Work Compensation	577	905	1,076	1,076	1,742	666	61.90%	Rate increase from provider; Management Analyst cost moved from DW 6000 to individual 1000's.
	<b>Subtotal 1000</b>	<b>40,974</b>	<b>43,290</b>	<b>53,007</b>	<b>53,007</b>	<b>61,700</b>	<b>8,693</b>	<b>16.40%</b>	
2051	Insurance	1,812	2,763	2,000	2,000	2,000	0	0.00%	No anticipated change in costs.
2103	Ag Services/Supplies	284,446	235,606	281,888	281,534	305,907	24,373	8.66%	Park Maintenance Management Plan (PMMP) projects added - landscape renovations
2111	Building Maintenance	173	52	200	200	200	0	0.00%	No anticipated change in costs.
2141	Land Improvements	55,933	38,576	136,198	140,907	181,375	40,468	28.72%	PMMP projects added - irrigation upgrades, DG repairs
2191	Electricity	17,282	17,168	17,428	17,430	17,430	0	0.00%	No anticipated change in costs.
2197	Telephone/Telegraph Services	1,238	1,345	5,022	5,022	5,442	420	8.36%	New irrigation controller requires additional modem.
2198	Water	112,035	116,195	120,120	120,120	124,324	4,204	3.50%	Anticipated Rate Increase
2205	Automotive Maintenance Svs	659	1,415	566	566	566	0	0.00%	Repairs and oil changes - no change in cost.
2236	Fuel/Lubricant Supply	1,424	3,563	1,888	1,888	1,888	0	0.00%	District vehicle fuel - no change in cost
2591	Professional Services	620	0	1,850	1,925	1,925	0	0.00%	No anticipated change in costs.
2811	Data Processing Maint Svs	0	0	0	0	628	628	#DIV/0!	One time Security Camera license fee
	<b>Subtotal 2000</b>	<b>475,732</b>	<b>417,190</b>	<b>567,160</b>	<b>571,592</b>	<b>641,685</b>	<b>70,093</b>	<b>12.26%</b>	
3450	Taxes/License./Assmts.	19	19	25	25	25	0	0.00%	No anticipated change in costs.
	<b>Subtotal 3000</b>	<b>19</b>	<b>19</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0</b>	<b>0.00%</b>	
6980	Operating Transfers Out	165,453	288,089	176,605	176,605	146,675	(29,930)	-16.95%	Planning Project at Laguna Town Hall
	<b>Subtotal 6980</b>	<b>165,453</b>	<b>288,089</b>	<b>176,605</b>	<b>176,605</b>	<b>146,675</b>	<b>(29,930)</b>	<b>-16.95%</b>	
7901	Contingencies	0	0	7,425	0	8,500	8,500	#DIV/0!	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>7,425</b>	<b>0</b>	<b>8,500</b>	<b>8,500</b>	<b>#DIV/0!</b>	
	Reserve Increase	0	0	73,143	73,143	0	(73,143)	-100.00%	Increase in PMMP expenditures. No increase to reserves
	<b>TOTAL EXPENDITURES</b>	<b>682,177</b>	<b>748,588</b>	<b>877,365</b>	<b>874,372</b>	<b>858,585</b>	<b>(15,787)</b>	<b>-1.81%</b>	

**"IN-HOUSE WORKSHEET"**

**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: W LAGUNA ZONE 4

BUDGET/SUB-BUDGET NO. 9370

9410	Interest Income	(3,688)	(2,962)	(2,500)	(3,000)	(3,000)	0	0.00%	No anticipated change in costs.
9695	Assessments	(826,595)	(839,596)	(836,767)	(836,767)	(841,964)	(5,197)	0.62%	Consumer Price Index increase
9998	Encumbered Funds	0	0	(38,098)	(38,098)	0	38,098	-100.00%	No encumbered funds
9999	Reserves	0	0	0	0	(13,621)	(13,621)	#DIV/0!	Budget includes more PMMP expenditures resulting in reserves being utilized.
	<b>Subtotal 9000</b>	<b>(830,283)</b>	<b>(842,558)</b>	<b>(877,365)</b>	<b>(878,829)</b>	<b>(858,585)</b>	20,244	-2.30%	
	<b>TOTAL REVENUE</b>	<b>(830,283)</b>	<b>(842,558)</b>	<b>(877,365)</b>	<b>(878,829)</b>	<b>(858,585)</b>	20,244	-2.30%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>148,106</b>	<b>93,970</b>	<b>0</b>	<b>4,457</b>	<b>0</b>	(4,457)	-100.00%	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - LAKESIDE ZONE 5**  
**BUDGET UNIT 9221**  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	41,814
1210	PERS Retirement	6,095
1220	Medicare/FICA	606
1230	Group Insurance	10,705
1240	Workers' Compensation	1,716
<b>TOTAL 1000 ACCOUNTS</b>		<b>60,936</b>
2051	Insurance	1,739
2103	Ag Services/Supplies	217,506
2111	Building Maintenance	700
2141	Land Improvements	66,800
2191	Electricity	13,680
2193	Refuse Collect/Disposal Svcs	131
2197	Telephone/Telegraph Services	3,660
2198	Water	103,500
2205	Automotive Maintenance Svcs	550
2236	Fuel/Lubricant Supply	1,831
2591	Professional Services	2,310
<b>TOTAL 2000 ACCOUNTS</b>		<b>412,407</b>
3450	Taxes/Lic./Assmts.	120
<b>TOTAL 3000 ACCOUNTS</b>		<b>120</b>
6980	Operating Transfers Out	255,783
<b>TOTAL 6980 ACCOUNTS</b>		<b>255,783</b>
7901	Contingency	10,000
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>739,246</b>
9410	Interest Income	3,000
9695	Assessments	617,932
9998	Encumbered Funds	
9999	Reserves	118,314
<b>TOTAL 9000 ACCOUNTS</b>		<b>739,246</b>
<b>TOTAL REVENUE</b>		<b>739,246</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - LAKESIDE ZONE 5**  
**BUDGET UNIT 9221**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>41,814</b>
	FTE (0.71)	41,814	
<b>1210</b>	<b>PERS Retirement</b>		<b>6,095</b>
	FTE (0.71)	6,095	
<b>1220</b>	<b>Medicare/FICA</b>		<b>606</b>
	FTE (0.71)	606	
<b>1230</b>	<b>Group Insurance</b>		<b>10,705</b>
	FTE (0.71)	10,705	
<b>1240</b>	<b>Workers' Compensation</b>		<b>1,716</b>
	FTE (0.71)	1,716	
<b>TOTAL 1000 ACCOUNTS</b>			<b>60,936</b>
<b>2051</b>	<b>Insurance</b>		<b>1,739</b>
	Property Insurance	1,739	
<b>2103</b>	<b>Ag Services/Supplies</b>		<b>217,506</b>
	Barking Parks and Corridors	8,520	
	Landscape Corridor Maintenance Contract	66,156	
	Landscape Parks Maintenance Contract	67,640	
	Landscape Renovation	30,000	
	Landscape supplies to maintain landscape	8,240	
	Tree work	36,950	
<b>2111</b>	<b>Building Maintenance</b>		<b>700</b>
	Johnson Park Restroom	700	
<b>2141</b>	<b>Land Improvements</b>		<b>66,800</b>
	Irrigation ICC upgrade - Johnson	14,500	
	Irrigation Parts and Repairs	14,000	
	Land improvements for asset preservation	18,300	
	Playground repairs and replacement items	3,000	
	Pump maintenance	2,000	
	Sidewalk improvements	15,000	
<b>2191</b>	<b>Electricity</b>		<b>13,680</b>
	Irrigation clocks, pumps	13,680	
<b>2193</b>	<b>Refuse Collect/Disposal Svcs</b>		<b>131</b>
	Johnson Park Restroom	131	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>3,660</b>
	Telephone (Amenity Allocation)	3,240	
	Irrigation ICC Modem - Johnson	420	
<b>2198</b>	<b>Water</b>		<b>103,500</b>
	Parks and corridors	103,500	
<b>2205</b>	<b>Automotive Maintenance Svcs</b>		<b>550</b>
	Tires/Repairs (Acre Allocation)	550	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - LAKESIDE ZONE 5**  
**BUDGET UNIT 9221**  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>1,831</b>
	Fuel (Acre Allocation)	1,831	
<b>2591</b>	<b>Professional Services</b>		<b>2,310</b>
	Backflow Testing	330	
	Parking Lot Sweep	1,380	
	Playground Inspections	600	
	<b>TOTAL 2000 ACCOUNTS</b>		<b>412,407</b>
<b>3450</b>	<b>Taxes/Lic./Assmts.</b>		<b>120</b>
	Water Quality Assessment	120	
	<b>TOTAL 3000 ACCOUNTS</b>		<b>120</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>255,783</b>
	Overhead reimbursement	11,614	
	District Wide Costs	99,042	
	Sidewalk Installation - Johnson (CIP)	145,127	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>255,783</b>
<b>7901</b>	<b>Contingency</b>		<b>10,000</b>
	Lakeside Zone #5 Contingency	10,000	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>739,246</b>
<b>9410</b>	<b>Interest Income</b>		<b>3,000</b>
	State LAIF	3,000	
<b>9695</b>	<b>Assessments</b>		<b>617,931</b>
	Lighting & Landscape Assessment	617,931	
<b>9999</b>	<b>Reserves</b>		<b>118,315</b>
	Use of reserves	118,315	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>739,246</b>
	<b>TOTAL REVENUE</b>		<b>739,246</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: LAKESIDE ZONE 5

BUDGET/SUB-BUDGET NO. 9221

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Requested	2014-15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
1110	Salaries	28,126	29,373	37,146	37,146	41,814	4,668	12.57%	Step increases. Management Analyst cost moved from District Wide (DW) 6000 to individual 1000's. CTO payout for Represented staff
1210	Retirement	3,615	3,873	5,293	5,293	6,095	802	15.15%	PERS rate increase, Management Analyst cost moved from DW 6000 to individual 1000's.
1220	Medi/Social Security	408	426	539	539	606	67	12.43%	Management Analyst cost moved to DW 1000 from 6000.
1230	Group Insurance	7,626	8,049	11,882	11,882	10,705	(1,177)	-9.91%	Reduction for employee contribution to health insurance; Management Analyst cost moved from DW 6000 to individual 1000's.
1240	Work Compensation	567	888	1,141	1,141	1,716	575	50.39%	Rate increase from provider; Management Analyst cost moved from DW 6000 to individual 1000's.
	<b>Subtotal 1000</b>	<b>40,341</b>	<b>42,609</b>	<b>56,001</b>	<b>56,001</b>	<b>60,936</b>	<b>4,935</b>	<b>8.81%</b>	
2051	Insurance	1,552	1,510	2,000	1,739	1,739	0	0.00%	No anticipated change in costs.
2103	Ag Services/Supplies	175,280	167,728	218,112	210,346	217,506	7,160	3.40%	Park Maintenance Management Plan (PMMP) projects added - landscape renovations
2111	Building Maintenance	966	877	700	700	700	0	0.00%	No anticipated change in costs.
2141	Land Improvements	56,722	26,926	99,454	99,013	66,800	(32,213)	-32.53%	PMMP project to be completed by Planning (monies allocated in 6980)
2191	Electricity	10,094	12,109	13,678	13,680	13,680	0	0.00%	No anticipated change in costs.
2193	Refuse Collect/Disposal Svcs	130	130	131	131	131	0	0.00%	No anticipated change in costs.
2197	Telephone/Telegraph Services	799	868	3,240	3,240	3,660	420	12.96%	New irrigation controller requires additional modem.
2198	Water	76,048	64,980	87,360	100,000	103,500	3,500	3.50%	Anticipated rate increase
2205	Automotive Maintenance Svcs	640	913	550	550	550	0	0.00%	Repairs and oil changes - no change in cost.
2236	Fuel/Lubricant Supply	0	2,299	1,831	1,831	1,831	0	0.00%	District vehicle fuel - no change in cost
2591	Professional Services	2,814	967	1,500	1,500	2,310	810	54.00%	Parking lot sweeping contract for storm water compliance
	<b>Subtotal 2000</b>	<b>326,490</b>	<b>279,391</b>	<b>428,556</b>	<b>432,730</b>	<b>412,407</b>	<b>(20,323)</b>	<b>-4.70%</b>	
3450	Taxes/License./Assmts.	107	107	120	120	120	0	0.00%	No anticipated change in costs.
	<b>Subtotal 3000</b>	<b>107</b>	<b>107</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>0</b>	<b>0.00%</b>	
6980	Operating Transfers Out	111,528	109,907	103,525	103,525	255,783	152,258	147.07%	PMMP Project - Johnson sidewalk (thru Planning); DW allocation increase
	<b>Subtotal 6980</b>	<b>111,528</b>	<b>109,907</b>	<b>103,525</b>	<b>103,525</b>	<b>255,783</b>	<b>152,258</b>	<b>147.07%</b>	
7901	Contingencies	0	0	8,066	0	10,000	10,000	#DIV/0!	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>8,066</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>#DIV/0!</b>	
	Reserve Increase	0	0	74,681	74,681	0	(74,681)	-100.00%	Increase in PMMP expenditures. No increase to reserves
	<b>TOTAL EXPENDITURES</b>	<b>478,465</b>	<b>432,014</b>	<b>670,949</b>	<b>667,057</b>	<b>739,246</b>	<b>72,189</b>	<b>10.82%</b>	

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: LAKESIDE ZONE 5

BUDGET/SUB-BUDGET NO. 9221

9410	Interest Income	(3,675)	(3,040)	(2,500)	(3,000)	(3,000)	0	0.00%	No anticipated change in costs.
9695	Assessments	(604,934)	(615,347)	(614,125)	(614,125)	(617,932)	(3,807)	0.62%	Consumer Price Index increase
9998	Encumbered Funds	0	0	(54,324)	(54,324)	0	54,324	-100.00%	No encumbered funds
9999	Reserves	0	0	0	0	(118,314)	(118,314)	#DIV/0!	Budget includes more PMMP expenditures resulting in reserves being utilized.
	<b>Subtotal 9000</b>	<b>(608,609)</b>	<b>(618,387)</b>	<b>(670,949)</b>	<b>(671,449)</b>	<b>(739,246)</b>	<b>(67,797)</b>	<b>10.10%</b>	
	<b>TOTAL REVENUE</b>	<b>(608,609)</b>	<b>(618,387)</b>	<b>(670,949)</b>	<b>(671,449)</b>	<b>(739,246)</b>	<b>(67,797)</b>	<b>10.10%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>130,144</b>	<b>186,373</b>	<b>0</b>	<b>4,392</b>	<b>0</b>	<b>(4,392)</b>	<b>-100.00%</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - CENTRAL EG ZONE 6**  
**BUDGET UNIT 9376**  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	20,859
1210	PERS Retirement	2,969
1220	Medicare/FICA	302
1230	Group Insurance	6,363
1240	Workers' Compensation	872
<b>TOTAL 1000 ACCOUNTS</b>		<b>31,365</b>
2103	Ag Services/Supplies	60,035
2141	Land Improvements	18,500
2191	Electricity	6,732
2197	Telephone/Telegraph Services	1,980
2198	Water	57,502
2205	Automotive Maintenance Svs	408
2236	Fuel/Lubricant Supply	1,360
2591	Professional Services	1,900
2811	Data Processing Maint Svs	1,883
2812	Data Processing Supplies	200
<b>TOTAL 2000 ACCOUNTS</b>		<b>150,500</b>
6980	Operating Transfers Out	398,643
<b>TOTAL 6980 ACCOUNTS</b>		<b>398,643</b>
7901	Contingency	8,000
	Reserve Increase	14,057
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>602,565</b>
6990	Operating Transfers In	1,300
<b>Subtotal 6990</b>		<b>1,300</b>
9410	Interest Income	1,400
9695	Assessments	599,865
<b>TOTAL 9000 ACCOUNTS</b>		<b>601,265</b>
<b>TOTAL REVENUE</b>		<b>602,565</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - CENTRAL EG ZONE 6**  
**BUDGET UNIT 9376**  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>20,859</b>
	FTE (0.35)	20,859	
<b>1210</b>	<b>PERS Retirement</b>		<b>2,969</b>
	FTE (0.35)	2,969	
<b>1220</b>	<b>Medicare/FICA</b>		<b>302</b>
	FTE (0.35)	302	
<b>1230</b>	<b>Group Insurance</b>		<b>6,363</b>
	FTE (0.35)	6,363	
<b>1240</b>	<b>Workers' Compensation</b>		<b>872</b>
	FTE (0.35)	872	
<b>TOTAL 1000 ACCOUNTS</b>			<b>31,365</b>
<b>2103</b>	<b>Ag Services/Supplies</b>		<b>60,035</b>
	Landscape Corridor Maintenance Contract	2,149	
	Landscape Parks Maintenance Contract	45,146	
	Landscape supplies to maintain landscape	2,100	
	Pest Control - Tree injections	850	
	Tree pruning, tree injections, tree work	9,790	
<b>2141</b>	<b>Land Improvements</b>		<b>18,500</b>
	Irrigation Parts and Repairs	6,800	
	Land improvements for asset preservation	2,700	
	Playground repair and wood fiber	9,000	
<b>2191</b>	<b>Electricity</b>		<b>6,732</b>
	Irrigation clocks, pumps	6,732	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>1,980</b>
	Telephone (Amenity Allocation)	1,980	
<b>2198</b>	<b>Water</b>		<b>57,502</b>
	Parks and corridors	57,502	
<b>2205</b>	<b>Automotive Maintenance Svcs</b>		<b>408</b>
	Tires/repairs (Acre Allocation)	408	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>1,360</b>
	Fuel (Acre Allocation)	1,360	
<b>2591</b>	<b>Professional Services</b>		<b>1,900</b>
	Backflow testing	900	
	Playground inspections	1,000	
<b>2811</b>	<b>Data Processing Maint Svcs</b>		<b>1,883</b>
	Security Camera License	1,883	
<b>2812</b>	<b>Data Processing Supplies</b>		<b>200</b>
	Beeman Camera service	200	
<b>TOTAL 2000 ACCOUNTS</b>			<b>150,500</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - CENTRAL EG ZONE 6**  
**BUDGET UNIT 9376**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>398,643</b>
	District Wide Costs	276,891	
	Overhead reimbursement	4,479	
	Reimbursement to District Wide Budget EG Park	117,273	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>398,643</b>
<b>7901</b>	<b>Contingency</b>		<b>8,000</b>
	Central Elk Grove Zone #6 Contingency	8,000	
	<b>Reserve Increase</b>		<b>14,057</b>
	Capital Replacement Reserve	14,057	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>602,565</b>
<b>6990</b>	<b>Operating Transfers In</b>		<b>1,300</b>
	Castello Rec Center	1,300	
	<b>Subtotal 6990</b>		<b>1,300</b>
<b>9410</b>	<b>Interest Income</b>		<b>1,400</b>
	State LAIF	1,400	
<b>9695</b>	<b>Assessments</b>		<b>599,865</b>
	Lighting & Landscape Assessment	599,865	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>601,265</b>
	<b>TOTAL REVENUE</b>		<b>602,565</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: CENTRAL EG ZONE 6

BUDGET/SUB-BUDGET NO. 9376

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
1110	Salaries	15,856	16,564	17,481	17,481	20,859	3,378	19.32%	Step increases. Management Analyst cost moved from District Wide (DW) 6000 to individual 1000's. CTO payout for
1210	Retirement	2,064	2,247	2,491	2,491	2,969	478	19.19%	PERS rate increase, Management Analyst cost moved from DW 6000 to individual 1000's.
1220	Medi/Social Security	212	240	253	253	302	49	19.37%	Management Analyst cost moved to DW 1000 from 6000.
1230	Group Insurance	4,782	5,461	6,005	6,512	6,363	(149)	-2.29%	Reduction for employee contribution to health insurance; Management Analyst cost moved from DW 6000 to individual 1000's.
1240	Work Compensation	253	324	531	531	872	341	64.22%	Rate increase from provider; Management Analyst cost moved from DW 6000 to individual 1000's.
	<b>Subtotal 1000</b>	<b>23,168</b>	<b>24,836</b>	<b>26,761</b>	<b>27,268</b>	<b>31,365</b>	4,097	15.02%	
2103	Aq Services/Supplies	45,292	49,530	64,681	65,434	60,035	(5,399)	-8.25%	Less grid pruning required
2141	Land Improvements	16,725	7,340	16,968	22,968	18,500	(4,468)	-19.45%	Park Maintenance Management Plan (PMMP) Projects - no playground surfacing required this year.
2191	Electricity	6,372	6,308	6,732	6,732	6,732	0	0.00%	No anticipated change in costs.
2197	Telephone/Telegraph Services	331	359	1,980	1,980	1,980	0	0.00%	No anticipated change in costs.
2198	Water	55,337	45,750	59,280	59,280	57,502	(1,778)	-3.00%	Anticipated reduction in water use and cost (no rate increase in Elk Grove Water District)
2205	Automotive Maintenance Svcs	475	380	408	408	408	0	0.00%	Repairs and oil changes - no change in cost.
2236	Fuel/Lubricant Supply	1,026	950	1,360	1,360	1,360	0	0.00%	District vehicle fuel - no change in cost
2591	Professional Services	458	0	1,900	1,900	1,900	0	0.00%	No anticipated change in costs.
2811	Data Processing Maint Svcs	487	502	0	0	1,883	1,883	#DIV/0!	One time Security Camera license fee
2812	Data Processing Supplies	64	16	200	200	200	0	0.00%	No anticipated change in costs.
	<b>Subtotal 2000</b>	<b>126,504</b>	<b>111,804</b>	<b>153,509</b>	<b>160,262</b>	<b>150,500</b>	(9,762)	-6.09%	
6980	Operating Transfers Out	453,496	423,450	361,138	361,138	398,643	37,505	10.39%	Increases in DW allocations
	<b>Subtotal 6980</b>	<b>453,496</b>	<b>423,450</b>	<b>361,138</b>	<b>361,138</b>	<b>398,643</b>	37,505	10.39%	
7901	Contingencies			6,870	0	8,000	8,000	#DIV/0!	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>6,870</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>#DIV/0!</b>	
	Reserve Increase	0	0	51,183	51,183	14,057	(37,126)	-72.54%	Budget includes more PMMP expenditures resulting in smaller amounts transferred to reserves
	<b>TOTAL EXPENDITURES</b>	<b>603,168</b>	<b>560,090</b>	<b>599,461</b>	<b>599,851</b>	<b>602,565</b>	2,714	0.45%	
6990	Operating Transfers In	0	(1,300)	(1,300)	(1,300)	(1,300)	0	0.00%	No anticipated change in costs.
	<b>Subtotal 6990</b>	<b>0</b>	<b>(1,300)</b>	<b>(1,300)</b>	<b>(1,300)</b>	<b>(1,300)</b>	0	0.00%	No anticipated change in costs.
9410	Interest Income	(966)	(1,266)	(1,400)	(1,400)	(1,400)	0	0.00%	No anticipated change in costs.
9695	Assessments	(588,201)	(595,883)	(596,761)	(596,761)	(599,865)	(3,104)	0.52%	Consumer Price Index increase, EDU decrease
9998	Encumbered Funds								
	<b>Subtotal 9000</b>	<b>(589,166)</b>	<b>(597,149)</b>	<b>(598,161)</b>	<b>(598,161)</b>	<b>(601,265)</b>	(3,104)	0.52%	
	<b>TOTAL REVENUE</b>	<b>(589,166)</b>	<b>(598,449)</b>	<b>(599,461)</b>	<b>(599,461)</b>	<b>(602,565)</b>	(3,104)	0.52%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>(14,002)</b>	<b>38,359</b>	<b>0</b>	<b>(390)</b>	<b>0</b>	390	-100.00%	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
RURAL/LAGUNA RIDGE ZONE 8  
BUDGET UNIT 9378  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	12,783
1210	PERS Retirement	1,810
1220	Medicare/FICA	185
1230	Group Insurance	2,723
1240	Workers' Compensation	416
<b>TOTAL 1000 ACCOUNTS</b>		<b>17,917</b>
2103	Ag Services/Supplies	11,310
2141	Land Improvements	4,000
2191	Electricity	600
2197	Telephone/Telegraph Services	69
2198	Water	4,181
2205	Automotive Maintenance Svs	22
2236	Fuel/Lubricant Supply	72
2591	Professional Services	90
<b>TOTAL 2000 ACCOUNTS</b>		<b>20,344</b>
6980	Operating Transfers Out	417,143
<b>TOTAL 6980 ACCOUNTS</b>		<b>417,143</b>
7901	Contingency	5,000
	Reserve Increase	266,972
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>727,376</b>
9410	Interest Income	4,375
9695	Assessments	723,001
<b>TOTAL 9000 ACCOUNTS</b>		<b>727,376</b>
<b>TOTAL REVENUE</b>		<b>727,376</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
RURAL/LAGUNA RIDGE ZONE 8  
BUDGET UNIT 9378  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>12,783</b>
	FTE (0.16)	12,783	
<b>1210</b>	<b>PERS Retirement</b>		<b>1,810</b>
	FTE (0.16)	1,810	
<b>1220</b>	<b>Medicare/FICA</b>		<b>185</b>
	FTE (0.16)	185	
<b>1230</b>	<b>Group Insurance</b>		<b>2,723</b>
	FTE (0.16)	2,723	
<b>1240</b>	<b>Workers' Compensation</b>		<b>416</b>
	FTE (0.16)	416	
<b>TOTAL 1000 ACCOUNTS</b>			<b>17,917</b>
<b>2103</b>	<b>Ag Services/Supplies</b>		<b>11,310</b>
	Landscape Corridor Maintenance Contract	3,562	
	Landscape supplies to maintain landscape	4,053	
	Tree pruning, tree injections, tree work	3,695	
<b>2141</b>	<b>Land Improvements</b>		<b>4,000</b>
	Land improvements for asset preservation	4,000	
<b>2191</b>	<b>Electricity</b>		<b>600</b>
	Irrigation clocks, pumps	600	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>69</b>
	Telephone (Amenity Allocation)	69	
<b>2198</b>	<b>Water</b>		<b>4,181</b>
	Landscaping	4,181	
<b>2205</b>	<b>Automotive Maintenance Svs</b>		<b>22</b>
	Tires/Repairs (Acre Allocation)	22	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>72</b>
	Fuel (Acre Allocation)	72	
<b>2591</b>	<b>Professional Services</b>		<b>90</b>
	Backflow testing	90	
<b>TOTAL 2000 ACCOUNTS</b>			<b>20,344</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
RURAL/LAGUNA RIDGE ZONE 8  
BUDGET UNIT 9378  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>417,143</b>
	Allocation of EG Park direct charge	72,318	
	District Wide Costs	335,317	
	Overhead reimbursement	9,508	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>417,143</b>
<b>7910</b>	<b>Contingency</b>		<b>5,000</b>
	Other Rural Zone #8 Contingency	5,000	
	<b>Reserve Increase</b>		<b>266,972</b>
	Capital Replacement Reserve	266,972	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>727,376</b>
<b>9410</b>	<b>Interest Income</b>		<b>4,375</b>
	State LAIF	4,375	
<b>9695</b>	<b>Assessments</b>		<b>723,001</b>
	Lighting & Landscape Assessment	723,001	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>727,376</b>
	<b>TOTAL REVENUE</b>		<b>727,376</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: RURAL/LAG RIDGE ZONE 8

BUDGET/SUB-BUDGET NO. 9378

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
1110	Salaries	6,147	6,291	10,072	10,072	12,783	2,711	26.92%	Step increases. Management Analyst cost moved from District Wide (DW) 6000 to individual 1000's. CTO payout for Represented staff
1210	Retirement	801	852	1,434	1,434	1,810	376	26.22%	PERS rate increase, Management Analyst cost moved from DW 6000 to individual 1000's.
1220	Medi/Social Security	82	91	146	160	185	25	15.63%	Management Analyst cost moved to DW 1000 from 6000.
1230	Group Insurance	1,357	1,350	2,976	2,500	2,723	223	8.92%	Reduction for employee contribution to health insurance; Management Analyst cost moved from DW 6000 to individual 1000's.
1240	Work Compensation	96	121	234	234	416	182	77.78%	Rate increase from provider; Management Analyst cost moved from DW 6000 to individual 1000's.
	<b>Subtotal 1000</b>	<b>8,484</b>	<b>8,705</b>	<b>14,862</b>	<b>14,400</b>	<b>17,917</b>	<b>3,517</b>	<b>24.42%</b>	
2103	Aq Services/Supplies	5,661	3,486	11,292	11,310	11,310	0	0.00%	No anticipated change in costs.
2141	Land Improvements	228	163	2,000	2,082	4,000	1,918	92.12%	Park Maintenance Management Plan (PMMP) projects added
2191	Electricity	546	578	510	600	600	0	0.00%	No anticipated change in costs.
2197	Telephone/Telegraph Services	17	18	69	69	69	0	0.00%	No anticipated change in costs.
2198	Water	2,953	2,916	4,040	4,040	4,181	141	3.49%	Anticipated rate increase with SCWA (no change in EGWD)
2205	Automotive Maintenance Svs	25	19	22	22	22	0	0.00%	Repairs and oil changes - no change in cost.
2236	Fuel/Lubricant Supply	54	48	72	72	72	0	0.00%	District vehicle fuel - no change in cost
2591	Professional Services	3,995	30	90	90	90	0	0.00%	No anticipated change in costs.
	<b>Subtotal 2000</b>	<b>13,479</b>	<b>7,258</b>	<b>18,095</b>	<b>18,286</b>	<b>20,344</b>	<b>2,058</b>	<b>11.25%</b>	
6980	Operating Transfers Out	302,188	313,428	361,214	361,214	417,143	55,929	15.48%	Increases in DW allocations
	<b>Subtotal 6980</b>	<b>302,188</b>	<b>313,428</b>	<b>361,214</b>	<b>361,214</b>	<b>417,143</b>	<b>55,929</b>	<b>15.48%</b>	
7901	Contingencies	0	0	3,000	0	5,000	5,000	#DIV/0!	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>			<b>3,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>#DIV/0!</b>	
	Reserve Increase	0	0	282,739	282,739	266,972	(15,767)	-5.58%	Budget includes more PMMP expenditures resulting in smaller amounts transferred to reserves
	<b>TOTAL EXPENDITURES</b>	<b>585,402</b>	<b>590,749</b>	<b>679,910</b>	<b>676,639</b>	<b>727,376</b>	<b>50,737</b>	<b>7.50%</b>	
9410	Interest Income	(4,439)	(2,985)	(4,375)	(4,375)	(4,375)	0	0.00%	No anticipated change in costs.
9695	Assessments	(630,317)	(633,041)	(675,535)	(675,535)	(723,001)	(47,466)	7.03%	Consumer Price Index increase; EDU's increase
	<b>Subtotal 9000</b>	<b>(634,756)</b>	<b>(636,026)</b>	<b>(679,910)</b>	<b>(679,910)</b>	<b>(727,376)</b>	<b>(47,466)</b>	<b>6.98%</b>	
	<b>TOTAL REVENUE</b>	<b>(634,756)</b>	<b>(636,026)</b>	<b>(679,910)</b>	<b>(679,910)</b>	<b>(727,376)</b>	<b>(47,466)</b>	<b>6.98%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>49,354</b>	<b>45,277</b>	<b>0</b>	<b>3,271</b>	<b>0</b>	<b>(3,271)</b>	<b>-100.00%</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
WATERMAN/PARK VILLAGE ZONE 9  
BUDGET UNIT 9359  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	36,925
1210	PERS Retirement	5,270
1220	Medicare/FICA	535
1230	Group Insurance	10,702
1240	Workers' Compensation	1,481
<b>TOTAL 1000 ACCOUNTS</b>		<b>54,913</b>
2103	Ag Services/Supplies	115,581
2111	Building Maintenance	2,300
2141	Land Improvements	29,720
2191	Electricity	6,710
2197	Telephone/Telegraph Services	3,604
2198	Water	93,639
2205	Automotive Maintenance Svs	552
2236	Fuel/Lubricant Supply	1,840
2591	Professional Services	13,312
2811	Data Processing Maint Svs	628
2812	Data Processing Supplies	400
<b>TOTAL 2000 ACCOUNTS</b>		<b>268,286</b>
6980	Operating Transfers Out	386,047
<b>TOTAL 6980 ACCOUNTS</b>		<b>386,047</b>
7901	Contingency	2,043
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>711,289</b>
6990	Operating Transfers In	74,000
<b>Subtotal 6990</b>		<b>74,000</b>
9410	Interest Income	450
9429	Building Rental	23,268
9695	Assessments	302,821
9998	Encumbered Funds	300,000
9999	Reserves	10,750
<b>TOTAL 9000 ACCOUNTS</b>		<b>637,289</b>
<b>TOTAL REVENUE</b>		<b>711,289</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
WATERMAN/PARK VILLAGE ZONE 9  
BUDGET UNIT 9359  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>36,925</b>
	FTE (0.59)	36,925	
<b>1210</b>	<b>PERS Retirement</b>		<b>5,270</b>
	FTE (0.59)	5,270	
<b>1220</b>	<b>Medicare/FICA</b>		<b>535</b>
	FTE (0.59)	535	
<b>1230</b>	<b>Group Insurance</b>		<b>10,702</b>
	FTE (0.59)	10,702	
<b>1240</b>	<b>Workers' Compensation</b>		<b>1,481</b>
	FTE (0.59)	1,481	
<b>TOTAL 1000 ACCOUNTS</b>			<b>54,913</b>
<b>2103</b>	<b>Ag Services/Supplies</b>		<b>115,581</b>
	Asset Preservation Services/Supplies	3,000	
	Ballfield Renovations	3,000	
	Barking	2,000	
	Landscape Conversions	18,000	
	Landscape Corridors Maintenance Contract	20,213	
	Landscape Parks Maintenance Contract	50,941	
	Tree work	16,500	
	Weed Control and Weed Mowing	1,927	
<b>2111</b>	<b>Building Maintenance</b>		<b>2,300</b>
	Hill Park Restroom Supplies and Repairs	2,300	
<b>2141</b>	<b>Land Improvements</b>		<b>29,720</b>
	Booster Pump Maintenance	3,000	
	Dog Station Bags	900	
	Irrigation Parts and Repairs	10,000	
	Land improvements for asset preservation	3,720	
	Playground Equipment repairs and Engineered Wood Fiber	6,200	
	Sidewalk Repairs	5,000	
	Tennis Court Repairs - Van Doren Fabric	900	
<b>2191</b>	<b>Electricity</b>		<b>6,710</b>
	Irrigation clocks, pumps	6,710	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>3,604</b>
	Telephone (Amenity Allocation)	3,064	
	Mix Security Camera	540	
<b>2198</b>	<b>Water</b>		<b>93,639</b>
	Parks and corridors	93,639	
<b>2205</b>	<b>Automotive Maintenance Svs</b>		<b>552</b>
	Tires/Repairs (Acre Allocation)	552	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>1,840</b>
	Fuel (Acre Allocation)	1,840	
<b>2591</b>	<b>Professional Services</b>		<b>13,312</b>
	Backflow Testing	672	
	Parking Lot Sweep	1,140	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
WATERMAN/PARK VILLAGE ZONE 9  
BUDGET UNIT 9359  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
	Playground Inspections	750	
	Hampton Village local funding plan - SCI	10,750	
<b>2811</b>	<b>Data Processing Maint Svs</b>		<b>628</b>
	Security Camera Licensing	628	
<b>2812</b>	<b>Data Processing Supplies</b>		<b>400</b>
	Mix Park security camera	400	
	<b>TOTAL 2000 ACCOUNTS</b>		<b>268,286</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>386,047</b>
	District Wide Costs	78,406	
	Overhead reimbursement	7,641	
	Playground replacement (Mix)	300,000	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>386,047</b>
<b>7901</b>	<b>Contingency</b>		<b>2,043</b>
	Waterman/PV Zone #9 Contingency	2,043	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>711,289</b>
<b>6990</b>	<b>Operating Transfers In</b>		<b>74,000</b>
	Camden Park Assessments	19,000	
	Fallbrook Assessments	55,000	
	<b>Subtotal 6990</b>		<b>74,000</b>
<b>9410</b>	<b>Interest Income</b>		<b>450</b>
	State LAIF	450	
<b>9429</b>	<b>Building Rental</b>		<b>23,268</b>
	Cell Tower	23,268	
<b>9695</b>	<b>Assessments</b>		<b>302,821</b>
	Lighting & Landscape Assessment	302,821	
<b>9998</b>	<b>Encumbered Funds</b>		<b>300,000</b>
	Playground replacement (Mix)	300,000	
<b>9999</b>	<b>Reserves</b>		<b>10,750</b>
	Use of reserves	10,750	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>637,289</b>
	<b>TOTAL REVENUE</b>		<b>711,289</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: WATERMAN/PV ZONE 9

BUDGET/SUB-BUDGET NO. 9359

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
1110	Salaries	24,672	25,811	30,669	30,669	36,925	6,256	20.40%	Step increases. Management Analyst cost moved from District Wide (DW) 6000 to individual 1000's. CTO payout for Represented staff
1210	Retirement	3,215	3,501	4,370	4,343	5,270	927	21.34%	PERS rate increase, Management Analyst cost moved from DW 6000 to individual 1000's.
1220	Medi/Social Security	323	374	445	445	535	90	20.22%	Management Analyst cost moved to DW 1000 from 6000.
1230	Group Insurance	7,462	8,471	10,715	10,715	10,702	(13)	-0.12%	Reduction for employee contribution to health insurance; Management Analyst cost moved from DW 6000 to individual 1000's.
1240	Work Compensation	400	515	904	904	1,481	577	63.83%	Rate increase from provider; Management Analyst cost moved from DW 6000 to individual 1000's.
	<b>Subtotal 1000</b>	<b>36,071</b>	<b>38,672</b>	<b>47,103</b>	<b>47,076</b>	<b>54,913</b>	<b>7,837</b>	<b>16.65%</b>	
2103	Ag Services/Supplies	87,064	80,068	122,895	123,496	115,581	(7,915)	-6.41%	Fewer Park Maintenance Management Plan (PMMP) Projects
2111	Building Maintenance	630	308	2,300	2,300	2,300	0	0.00%	No anticipated change in costs.
2141	Land Improvements	20,468	39,223	35,345	34,745	29,720	(5,025)	-14.46%	Fewer Park Maintenance Management Plan (PMMP) Projects
2191	Electricity	5,911	6,364	6,710	6,710	6,710	0	0.00%	No anticipated change in costs.
2197	Telephone/Telegraph Services	1,277	2,369	3,604	3,604	3,604	0	0.00%	No anticipated change in costs.
2198	Water	78,059	66,108	96,535	96,535	93,639	(2,896)	-3.00%	Anticipated reduction in water use and cost (no rate increase in Elk Grove Water District)
2205	Automotive Maintenance Svs	642	1,981	552	552	552	0	0.00%	Repairs and oil changes - no change in cost.
2236	Fuel/Lubricant Supply	1,388	4,972	1,840	1,840	1,840	0	0.00%	District vehicle fuel - no change in cost
2591	Professional Services	45	274	1,785	1,785	13,312	11,527	645.77%	Parking lot sweeping contract for storm water compliance
2811	Data Processing Maint Svs	0	63	0	0	628	628	#DIV/0!	One time Security Camera license fee
2812	Data Processing Supplies	722	0	400	400	400	0	0.00%	No anticipated change in costs.
	<b>Subtotal 2000</b>	<b>196,584</b>	<b>201,730</b>	<b>271,966</b>	<b>271,967</b>	<b>268,286</b>	<b>(3,681)</b>	<b>-1.35%</b>	
6980	Operating Transfers Out	120,873	103,105	379,714	379,714	386,047	6,333	1.67%	DW Allocation increase
	<b>Subtotal 6980</b>	<b>120,873</b>	<b>103,105</b>	<b>379,714</b>	<b>379,714</b>	<b>386,047</b>	<b>6,333</b>	<b>1.67%</b>	
7901	Contingencies	0	0	2,018	0	2,043	2,043	#DIV/0!	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>2,018</b>	<b>0</b>	<b>2,043</b>	<b>2,043</b>	<b>#DIV/0!</b>	
	Reserve Increase	0	0	0	0	0	0	#DIV/0!	No funds available for reserves
	<b>TOTAL EXPENDITURES</b>	<b>353,528</b>	<b>343,507</b>	<b>700,801</b>	<b>698,757</b>	<b>711,289</b>	<b>12,532</b>	<b>1.79%</b>	
6990	Operating Transfers In	(50,000)	(30,000)	(376,231)	(376,231)	(74,000)	302,231	-80.33%	Transfer from BZ 16-Fallbrook Reserves and BZ 14 - Camden Park Assmt BZ 9A
	<b>Subtotal 6990</b>	<b>(50,000)</b>	<b>(30,000)</b>	<b>(376,231)</b>	<b>(376,231)</b>	<b>(74,000)</b>	<b>302,231</b>	<b>-80.33%</b>	

**"IN-HOUSE WORKSHEET"**

**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: WATERMAN/PV ZONE 9

BUDGET/SUB-BUDGET NO. 9359

9410	Interest Income	(427)	(118)	(350)	(450)	(450)	0	0.00%	
9429	Building Rental	(22,800)	(23,120)	(23,268)	(23,268)	(23,268)	0	0.00%	
9695	Assessments	(296,345)	(301,435)	(300,952)	(300,952)	(302,821)	(1,869)	0.62%	
9998	Encumbered Funds	0	0	0	0	(300,000)	(300,000)	#DIV/0!	Encumbered funds for Mix Park
9999	Reserves	0	0	0	0	(10,750)	(10,750)	#DIV/0!	
	<b>Subtotal 9000</b>	<b>(319,572)</b>	<b>(324,673)</b>	<b>(324,570)</b>	<b>(324,670)</b>	<b>(637,289)</b>	<b>(312,619)</b>	<b>96.29%</b>	
	<b>TOTAL REVENUE</b>	<b>(369,572)</b>	<b>(354,673)</b>	<b>(700,801)</b>	<b>(700,901)</b>	<b>(711,289)</b>	<b>(10,388)</b>	<b>1.48%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>16,044</b>	<b>11,166</b>	<b>0</b>	<b>2,144</b>	<b>0</b>	<b>(2,144)</b>	<b>-100.00%</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - AUTO MALL ZONE 10**  
**BUDGET UNIT 9377**  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
2103	Ag Services/Supplies	1,111
	<b>TOTAL 2000 ACCOUNTS</b>	<b>1,111</b>
6980	Operating Transfers Out	16,199
	<b>TOTAL 6980 ACCOUNTS</b>	<b>16,199</b>
7901	Contingency	2,840
	Reserve Increase	20,570
	<b>TOTAL EXPENDITURE ACCOUNTS</b>	<b>40,720</b>
9410	Interest Income	300
9695	Assessments	40,420
	<b>TOTAL 9000 ACCOUNTS</b>	<b>40,720</b>
	<b>TOTAL REVENUE</b>	<b>40,720</b>
	<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - AUTO MALL ZONE 10**  
**BUDGET UNIT 9377**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2103</b>	<b>Ag Services/Supplies</b>		<b>1,111</b>
	Landscape Corridor Maintenance Contract	1,111	
<b>TOTAL 2000 ACCOUNTS</b>			<b>1,111</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>16,199</b>
	District Wide Costs	16,084	
	Overhead allocation	115	
<b>TOTAL 6980 ACCOUNTS</b>			<b>16,199</b>
<b>7901</b>	<b>Contingency</b>		<b>2,840</b>
	Auto Mall Zone #10 Contingency	2,840	
	<b>Reserve Increase</b>		<b>20,570</b>
	Capital Replacement Reserve	20,570	
<b>TOTAL EXPENDITURE ACCOUNTS</b>			<b>40,720</b>
<b>9410</b>	<b>Interest Income</b>		<b>300</b>
	State LAIF	300	
<b>9695</b>	<b>Assessments</b>		<b>40,420</b>
	Lighting & Landscape Assessment	40,420	
<b>TOTAL 9000 ACCOUNTS</b>			<b>40,720</b>
<b>TOTAL REVENUE</b>			<b>40,720</b>
<b>NET OVERAGE/(DEFICIT)</b>			<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: AUTO MALL ZONE 10

BUDGET/SUB-BUDGET NO. 9377

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
2103	Aq Services/Supplies	99	23	4,954	4,954	1,111	(3,843)	-77.57%	Bark project completed in FY 14/15
	<b>Subtotal 2000</b>	<b>99</b>	<b>23</b>	<b>4,954</b>	<b>4,954</b>	<b>1,111</b>	<b>(3,843)</b>	<b>-77.57%</b>	
6980	Operating Transfers Out	10,765	10,567	14,493	14,493	16,199	1,706	11.77%	District Wide allocation increase
	<b>Subtotal 6980</b>	<b>10,765</b>	<b>10,567</b>	<b>14,493</b>	<b>14,493</b>	<b>16,199</b>	<b>1,706</b>	<b>11.77%</b>	
7901	Contingencies	0	0	3,000	0	2,840	2,840	#DIV/0!	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>2,840</b>	<b>2,840</b>	<b>#DIV/0!</b>	
	Reserve Increase	0	0	18,262	18,262	20,570	2,308	12.64%	Due to reduction in Park Maintenance Management Plan projects, more funds available to transfer into reserves.
	<b>TOTAL EXPENDITURES</b>	<b>10,864</b>	<b>10,590</b>	<b>40,709</b>	<b>37,709</b>	<b>40,720</b>	<b>3,011</b>	<b>7.98%</b>	
9410	Interest Income	(489)	(338)	(50)	(300)	(300)	0	0.00%	
9695	Assessments	(31,632)	(32,176)	(40,659)	(40,659)	(40,420)	239	-0.59%	Consumer Price Index Increase, EDU decrease
	<b>Subtotal 9000</b>	<b>(32,121)</b>	<b>(32,514)</b>	<b>(40,709)</b>	<b>(40,959)</b>	<b>(40,720)</b>	<b>239</b>	<b>-0.58%</b>	
	<b>TOTAL REVENUE</b>	<b>(32,121)</b>	<b>(32,514)</b>	<b>(40,709)</b>	<b>(40,959)</b>	<b>(40,720)</b>	<b>239</b>	<b>-0.58%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>21,258</b>	<b>21,924</b>	<b>0</b>	<b>3,250</b>	<b>0</b>	<b>(3,250)</b>	<b>-100.00%</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - EAST EG ZONE 11**  
**BUDGET UNIT 9371**  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	107,036
1121	Part-Time/Extra Help	19,242
1210	PERS Retirement	18,248
1220	Medicare/FICA	1,831
1230	Group Insurance	29,761
1240	Workers' Compensation	4,160
<b>TOTAL 1000 ACCOUNTS</b>		<b>180,278</b>
2051	Insurance	4,550
2103	Ag Services/Supplies	275,894
2111	Building Maintenance	4,600
2122	Chemical Supplies	1,050
2141	Land Improvements	172,250
2191	Electricity	29,850
2193	Refuse Collect/Disposal Svcs	2,496
2197	Telephone/Telegraph Services	5,898
2198	Water	283,609
2205	Automotive Maintenance Svcs	888
2236	Fuel/Lubricant Supply	2,960
2591	Professional Services	6,660
2811	Data Processing Maint Svcs	1,883
<b>TOTAL 2000 ACCOUNTS</b>		<b>792,588</b>
4302	Other Equipment	13,000
4305	Computer Equipment	700
<b>TOTAL 4000 ACCOUNTS</b>		<b>13,700</b>
6980	Operating Transfers Out	413,086
<b>TOTAL 6980 ACCOUNTS</b>		<b>413,086</b>
7901	Contingency	20,000
	Reserve Increase	407,622
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>1,827,274</b>
9410	Interest Income	10,000
9695	Assessments	1,817,274
<b>TOTAL 9000 ACCOUNTS</b>		<b>1,827,274</b>
<b>TOTAL REVENUE</b>		<b>1,827,274</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - EAST EG ZONE 11**  
**BUDGET UNIT 9371**  
**SUB-BUDGET LINE ITEM DETAIL**  
**FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>107,036</b>
	FTE (1.7)	107,036	
<b>1121</b>	<b>Part-Time/Extra Help</b>		<b>19,242</b>
<b>1210</b>	<b>PERS Retirement</b>		<b>18,248</b>
	FTE (1.7)	18,248	
<b>1220</b>	<b>Medicare/FICA</b>		<b>1,831</b>
	FTE (1.7)	1,831	
<b>1230</b>	<b>Group Insurance</b>		<b>29,761</b>
	FTE (1.7)	29,761	
<b>1240</b>	<b>Workers' Compensation</b>		<b>4,160</b>
	FTE (1.7)	4,160	
	<b>TOTAL 1000 ACCOUNTS</b>		<b>180,278</b>
<b>2051</b>	<b>Insurance</b>		<b>4,550</b>
	Property insurance	4,550	
<b>2103</b>	<b>Ag Services/Supplies</b>		<b>275,894</b>
	Barking Parks & Corridors	18,500	
	Landscape Corridor Maintenance Contract	66,337	
	Landscape Irrigation Tech Contract	16,904	
	Landscape Parks Maintenance Contract	118,438	
	Landscape supplies to maintain landscape	5,400	
	Pest Control - Aphid/pest/vole/ground squirrel/weed control	1,650	
	Soccerfield Renovations	9,000	
	Tree pruning, tree injections, tree work	32,455	
	Weed Mowing	7,210	
<b>2111</b>	<b>Building Maintenance</b>		<b>4,600</b>
	Restrooms	4,600	
<b>2122</b>	<b>Chemical Supplies</b>		<b>1,050</b>
	Derr spraypark chemicals	1,050	
<b>2141</b>	<b>Land Improvements</b>		<b>172,250</b>
	Ballfield Fencing Replacement (Simpson, Strong,	14,000	
	DG Resurface - Derr	6,000	
	Dog Station bags	1,200	
	Park furniture, garbage cans	10,450	
	Irrigation Parts and Repairs	32,500	
	Irrigation ICC upgrade - Strong, Derr, Van Doren, Jordan	18,600	
	Land improvements for asset preservation	6,000	
	Playground repairs and engineered wood fiber	12,500	
	Playground Seal Coating	10,000	
	Sidwalk Repairs	50,000	
	Sport Court resurfacing	6,000	
	Booster Pump Maint (13)	5,000	
<b>2191</b>	<b>Electricity</b>		<b>29,850</b>
	Irrigation clocks, pumps	21,960	
	Derr electrical shared with Sports	7,890	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - EAST EG ZONE 11**  
**BUDGET UNIT 9371**  
**SUB-BUDGET LINE ITEM DETAIL**  
**FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2193</b>	<b>Refuse Collect/Disposal Svcs</b>		<b>2,496</b>
	Derr/Okamoto	2,496	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>5,898</b>
	Telephone (Amenity Allocation)	3,678	
	Irrigation ICC Modem (Strong, Derr, Van Doren, Jordan)	1,680	
	Security Camera (Derr, Strong)	540	
<b>2198</b>	<b>Water</b>		<b>283,609</b>
	Parks and corridors	283,609	
<b>2205</b>	<b>Automotive Maintenance Svcs</b>		<b>888</b>
	Tires/Repairs (Acre Allocation)	888	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>2,960</b>
	Fuel (Acre Allocation)	2,960	
<b>2591</b>	<b>Professional Services</b>		<b>6,660</b>
	Backflow testing	2,100	
	Parking lot sweep	2,760	
	Playground inspections	1,800	
<b>2811</b>	<b>Data Processing Maint Svcs</b>		<b>1,883</b>
	Security Camera License	1,883	
	<b>TOTAL 2000 ACCOUNTS</b>		<b>792,588</b>
<b>4302</b>	<b>Other Equipment</b>		<b>13,000</b>
	Security Camera - Derr Skate Area	13,000	
<b>4305</b>	<b>Computer Equipment</b>		<b>700</b>
	Security Camera Rebuild	700	
	<b>TOTAL 4000 ACCOUNTS</b>		<b>13,700</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>413,086</b>
	District Wide Costs	168,481	
	Landscape conversion to reduce water use	220,000	
	Overhead Allocation	24,605	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>413,086</b>
<b>7901</b>	<b>Contingency</b>		<b>20,000</b>
	East EG Zone #11 Contingency	20,000	
	Capital Replacement Reserve		
	Water Contingency		
	<b>Reserve Increase</b>		<b>407,622</b>
	Capital Replacement Reserve	407,622	
	Community Center Construction		
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>1,827,274</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - EAST EG ZONE 11**  
**BUDGET UNIT 9371**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>9410</b>	<b>Interest Income</b>		<i>10,000</i>
	State LAIF	10,000	
<b>9695</b>	<b>Assessments</b>		<i>1,817,274</i>
	Lighting & Landscape Assessment	1,817,274	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>1,827,274</b>
	<b>TOTAL REVENUE</b>		<b>1,827,274</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: E EG ZONE 11

BUDGET/SUB-BUDGET NO. 9371

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
1110	Salaries	47,618	49,423	89,960	89,960	107,036	17,076	18.98%	Step increases. Management Analyst cost moved from District Wide (DW) 6000 to individual 1000's. CTO payout for Represented staff
1121	Part-Time/Extra Help	13,296	6,615	18,274	18,274	19,242	968	5.30%	Step increases; More staff for signature park coverage
1210	Retirement	6,214	7,367	15,438	15,438	18,248	2,810	18.20%	PERS rate increase, Management Analyst cost moved from DW 6000 to individual 1000's.
1220	Medi/Social Security	1,516	933	1,569	1,569	1,831	262	16.70%	Higher cost associated with increase in part time salaries; Management Analyst cost moved to DW 1000 from 6000.
1230	Group Insurance	14,219	15,885	34,040	32,120	29,761	(2,359)	-7.34%	Reduction for employee contribution to health insurance; Management Analyst cost moved from DW 6000 to individual 1000's.
1240	Work Compensation	774	1,075	2,675	2,675	4,160	1,485	55.51%	Rate increase from provider; Management Analyst cost moved from DW 6000 to individual 1000's.
	<b>Subtotal 1000</b>	<b>83,638</b>	<b>81,298</b>	<b>161,956</b>	<b>160,036</b>	<b>180,278</b>	<b>20,242</b>	<b>12.65%</b>	
2051	Insurance	4,811	4,732	6,500	4,550	4,550	0	0.00%	No anticipated change in costs.
2103	Ag Services/Supplies	226,300	237,082	386,495	397,927	275,894	(122,033)	-30.67%	PMMP Project - Landscape conversion done by Planning. Cost shown as 6980 transfer
2111	Building Maintenance	1,139	3,657	4,600	4,600	4,600	0	0.00%	No anticipated change in costs.
2122	Chemical Supplies	1,947	1,621	0	1,050	1,050	0	0.00%	No anticipated change in costs.
2141	Land Improvements	161,868	36,260	99,856	88,336	172,250	83,914	94.99%	Park Maint Management Plan (PMMP) Projects added - Irrigation and park upgrades: sidewalk repairs
2191	Electricity	24,357	17,039	59,502	29,850	29,850	0	0.00%	No anticipated change in costs.
2193	Refuse Collect/Disposal Svcs	0		2,496	2,496	2,496	0	0.00%	No anticipated change in costs.
2197	Telephone/Telegraph Services	1,398	1,759	4,218	4,218	5,898	1,680	39.83%	New irrigation controller requires additional modem (4 parks)
2198	Water	215,816	191,861	292,384	292,384	283,609	(8,775)	-3.00%	Anticipated reduction in water use and cost (no rate increase in Elk Grove Water District)
2205	Automotive Maintenance Svcs	1,033	1,341	888	888	888	0	0.00%	Repairs and oil changes - no change in cost.
2236	Fuel/Lubricant Supply		3,357	2,960	2,960	2,960	0	0.00%	District vehicle fuel - no change in cost
2591	Professional Services	2,842	2,449	5,850	6,280	6,660	380	6.05%	Parking lot sweeping contract for storm water compliance
2811	Data Processing Maint Svcs	183	188			1,883	1,883	#DIV/0!	One time Security Camera license fee
	<b>Subtotal 2000</b>	<b>644,004</b>	<b>501,346</b>	<b>865,749</b>	<b>835,539</b>	<b>792,588</b>	<b>(42,951)</b>	<b>-5.14%</b>	
4302	Other Equipment	0	0	0	0	13,000	13,000	#DIV/0!	New Security Camera at Derr
4305	Computer Equipment	0	0	0	0	700	700	#DIV/0!	Security Camera server rebuild
	<b>Subtotal 4000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,700</b>	<b>13,700</b>	<b>#DIV/0!</b>	
6980	Operating Transfers Out	154,997	163,321	179,069	179,069	413,086	234,017	130.69%	Added PMMP Project - Landscape conversion. Transfer to Planning
	<b>Subtotal 6980</b>	<b>154,997</b>	<b>163,321</b>	<b>179,069</b>	<b>179,069</b>	<b>413,086</b>	<b>234,017</b>	<b>130.69%</b>	
7901	Contingencies	0	0	9,427	0	20,000	20,000	#DIV/0!	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>9,427</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>#DIV/0!</b>	
	Reserve Increase	0	0	610,550	650,187	407,622	(242,565)	-37.31%	Budget includes more PMMP expenditures resulting in smaller amounts transferred to reserves
	<b>TOTAL EXPENDITURES</b>	<b>882,638</b>	<b>745,965</b>	<b>1,826,751</b>	<b>1,824,831</b>	<b>1,827,274</b>	<b>2,443</b>	<b>0.13%</b>	

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: E EG ZONE 11

BUDGET/SUB-BUDGET NO. 9371

9410	Interest Income	(15,612)	(10,734)	(10,000)	(10,000)	(10,000)	0	0.00%	No anticipated change in costs.
9695	Assessments	(1,594,779)	(1,666,573)	(1,806,883)	(1,806,883)	(1,817,274)	(10,391)	0.58%	Consumer Price Index increase, EDU's decrease
9998	Encumbered Funds	0	0	(9,868)	(9,868)	0	9,868	-100.00%	No anticipated encumbered funds
	<b>Subtotal 9000</b>	<b>(1,610,891)</b>	<b>(1,679,802)</b>	<b>(1,826,751)</b>	<b>(1,826,751)</b>	<b>(1,827,274)</b>	(523)	0.03%	
	<b>TOTAL REVENUE</b>	<b>(1,610,891)</b>	<b>(1,679,802)</b>	<b>(1,826,751)</b>	<b>(1,826,751)</b>	<b>(1,827,274)</b>	(523)	0.03%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>728,252</b>	<b>933,837</b>	<b>0</b>	<b>1,920</b>	<b>0</b>	(1,920)	-100.00%	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - STONELAKE ZONE 12**  
**BUDGET UNIT 9372**  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	45,109
1210	PERS Retirement	6,491
1220	Medicare/FICA	654
1230	Group Insurance	11,532
1240	Workers' Compensation	1,832
<b>TOTAL 1000 ACCOUNTS</b>		<b>65,618</b>
2051	Insurance	2,431
2103	Ag Services/Supplies	194,914
2111	Building Maintenance	1,900
2141	Land Improvements	97,360
2191	Electricity	13,000
2195	Sewage Disposal Services	600
2197	Telephone/Telegraph Services	3,916
2198	Water	67,813
2205	Automotive Maintenance Svs	538
2236	Fuel/Lubricant Supply	1,792
2591	Professional Services	2,895
<b>TOTAL 2000 ACCOUNTS</b>		<b>387,159</b>
3450	Taxes/Lic./Assmts.	20
<b>TOTAL 3000 ACCOUNTS</b>		<b>20</b>
6980	Operating Transfers Out	86,097
<b>TOTAL 6980 ACCOUNTS</b>		<b>86,097</b>
7901	Contingency	5,000
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>543,894</b>
9410	Interest Income	2,400
9429	Building Rental	37,860
9695	Assessments	483,741
9999	Reserves	19,893
<b>TOTAL 9000 ACCOUNTS</b>		<b>543,894</b>
<b>TOTAL REVENUE</b>		<b>543,894</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - STONELAKE ZONE 12**  
**BUDGET UNIT 9372**  
**SUB-BUDGET LINE ITEM DETAIL**  
**FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>45,109</b>
	FTE (0.74)	45,109	
<b>1210</b>	<b>PERS Retirement</b>		<b>6,491</b>
	FTE (0.74)	6,491	
<b>1220</b>	<b>Medicare/FICA</b>		<b>654</b>
	FTE (0.74)	654	
<b>1230</b>	<b>Group Insurance</b>		<b>11,532</b>
	FTE (0.74)	11,532	
<b>1240</b>	<b>Workers' Compensation</b>		<b>1,832</b>
	FTE (0.74)	1,832	
<b>TOTAL 1000 ACCOUNTS</b>			<b>65,618</b>
<b>2051</b>	<b>Insurance</b>		<b>2,431</b>
	Property Insurance	2,431	
<b>2103</b>	<b>Ag Services/Supplies</b>		<b>194,914</b>
	Barking	5,483	
	Landscape Corridor Maintenance Contract	24,233	
	Landscape Parks Maintenance Contract	76,672	
	Landscape Renovations	60,000	
	Landscape supplies to maintain landscape	3,500	
	Pest Control - Aphid/pest/vole/ground squirrel/weed control	3,000	
	Tree pruning, tree injections, tree work	22,025	
<b>2111</b>	<b>Building Maintenance</b>		<b>1,900</b>
	Nottoli Park Restroom Supplies	1,900	
<b>2141</b>	<b>Land Improvements</b>		<b>97,360</b>
	DG Resurface - Nottoli	8,000	
	Irrigation ICC upgrade - Nottoli	15,500	
	Irrigation Parts and Repairs	8,600	
	Land improvements for asset preservation	4,360	
	Park Furniture - Benches & BBQ Nottoli	5,000	
	Park Sign overlays (3 parks)	4,500	
	Playground Repairs and engineered wood fiber	14,100	
	Project: Paint Light poles, Park Sign overlays	800	
	Projects: Netafim Replacement	17,000	
	Pump Maintenance and Repair	2,000	
	Sidewalk Repairs	5,000	
	Tennis Court resurfacing (Houde)	12,500	
<b>2191</b>	<b>Electricity</b>		<b>13,000</b>
	Irrigation clocks, pumps	8,000	
	Nottoli Electrical shared with sports	5,000	
<b>2195</b>	<b>Sewage Disposal Services</b>		<b>600</b>
	Nottoli Park Restroom	600	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>3,916</b>
	Telephone (Amenity Allocation)	2,956	
	Irrigation ICC Modem - Nottoli	420	
	Security Camera -Nottoli	540	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - STONELAKE ZONE 12**  
**BUDGET UNIT 9372**  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2198</b>	<b>Water</b>		<b>67,813</b>
	Parks and corridors	67,813	
<b>2205</b>	<b>Automotive Maintenance Svcs</b>		<b>538</b>
	Tires/Repairs (Acre Allocation)	538	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>1,792</b>
	Fuel (Acre Allocation)	1,792	
<b>2591</b>	<b>Professional Services</b>		<b>2,895</b>
	Backflow testing	495	
	Parking lot sweep	1,800	
	Playground inspections	600	
	<b>TOTAL 2000 ACCOUNTS</b>		<b>387,159</b>
<b>3450</b>	<b>Taxes/Lic./Assmts.</b>		<b>20</b>
	Taxes	20	
	<b>TOTAL 3000 ACCOUNTS</b>		<b>20</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>86,097</b>
	Overhead reimbursement	9,457	
	District Wide Costs	76,640	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>86,097</b>
<b>7901</b>	<b>Contingency</b>		<b>5,000</b>
	Stonelake Zone #12 Contingency	5,000	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>543,894</b>
<b>9410</b>	<b>Interest Income</b>		<b>2,400</b>
	State LAIF	2,400	
<b>9429</b>	<b>Building Rental</b>		<b>37,860</b>
	Cell Tower revenue	37,860	
<b>9695</b>	<b>Assessments</b>		<b>483,741</b>
	Lighting & Landscape Assessment	483,741	
<b>9999</b>	<b>Reserves</b>		<b>19,893</b>
	Capital Replacement Reserve	19,893	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>543,894</b>
	<b>TOTAL REVENUE</b>		<b>543,894</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: STONELAKE ZONE 12

BUDGET/SUB-BUDGET NO. 9372

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
1110	Salaries	29,006	30,252	35,882	35,882	45,109	9,227	25.71%	Step increases. Management Analyst cost moved from District Wide (DW) 6000 to individual 1000's. CTO payout for
1210	Retirement	3,730	3,995	5,113	5,113	6,491	1,378	26.95%	PERS rate increase, Management Analyst cost moved from DW 6000 to individual 1000's.
1220	Medi/Social Security	420	439	520	520	654	134	25.77%	Management Analyst cost moved to DW 1000 from 6000.
1230	Group Insurance	7,723	8,131	10,834	12,155	11,532	(623)	-5.13%	Reduction for employee contribution to health insurance; Management Analyst cost moved from DW 6000 to individual 1000's.
1240	Work Compensation	570	958	1,058	1,058	1,832	774	73.16%	Rate increase from provider; Management Analyst cost moved from DW 6000 to individual 1000's.
	<b>Subtotal 1000</b>	<b>41,450</b>	<b>43,775</b>	<b>53,407</b>	<b>54,728</b>	<b>65,618</b>	10,890	19.90%	
2051	Insurance	1,510	1,573	2,000	2,431	2,431	0	0.00%	No anticipated change in costs.
2103	Ag Services/Supplies	114,942	122,246	165,651	165,651	194,915	29,264	17.67%	Park Maintenance Management Plan (PMMP) projects added - landscape renovations
2111	Building Maintenance	966	1,089	1,900	1,900	1,900	0	0.00%	No anticipated change in costs.
2141	Land Improvements	39,210	23,405	85,250	82,652	97,360	14,708	17.80%	Park Maintenance Management Plan (PMMP) Projects; Irrigation upgrades, sport court renovations
2191	Electricity	9,501	12,765	13,958	13,000	13,000	0	0.00%	No anticipated change in costs.
2195	Sewage Disposal Services	525	549	504	600	600	0	0.00%	No anticipated change in costs.
2197	Telephone/Telegraph Services	1,220	1,281	3,496	3,448	3,916	468	13.57%	New irrigation controller requires additional modem
2198	Water	60,036	60,069	65,520	65,520	67,813	2,293	3.50%	Anticipated rate increase
2205	Automotive Maintenance Svs	626	831	538	538	538	0	0.00%	Repairs and oil changes - no change in cost.
2236	Fuel/Lubricant Supply	1,352	2,093	1,792	1,792	1,792	0	0.00%	District vehicle fuel - no change in cost
2591	Professional Services	2,945		1,650	1,650	2,895	1,245	75.45%	Parking lot sweeping contract for storm water compliance
	<b>Subtotal 2000</b>	<b>234,288</b>	<b>226,667</b>	<b>342,259</b>	<b>339,182</b>	<b>387,160</b>	47,978	14.15%	
3450	Taxes/License./Assmts.	15	15	20	20	20	0	0.00%	No anticipated change in costs.
	<b>Subtotal 3000</b>	<b>15</b>	<b>15</b>	<b>20</b>	<b>20</b>	<b>20</b>	0	0.00%	
6980	Operating Transfers Out	98,833	98,597	80,113	80,113	86,097	5,984	7.47%	DW allocation increase
	<b>Subtotal 6980</b>	<b>98,833</b>	<b>98,597</b>	<b>80,113</b>	<b>80,113</b>	<b>86,097</b>	5,984	7.47%	
7901	Contingencies	0	0	2,504	0	5,000	5,000	#DIV/0!	Unforeseen costs, only used if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>2,504</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>#DIV/0!</b>	
	Reserve Increase	0	0	66,814	72,795	0	(72,795)	-100.00%	Increase in PMMP expenditures. No increase to reserves
	<b>TOTAL EXPENDITURES</b>	<b>374,586</b>	<b>369,054</b>	<b>545,117</b>	<b>546,838</b>	<b>543,895</b>	(2,943)	-0.54%	
9410	Interest Income	(3,022)	(2,232)	(2,000)	(2,400)	(2,400)	0	0.00%	No anticipated change in costs.
9429	Building Rental	(12,692)	(39,285)	(37,860)	(37,860)	(37,860)	0	0.00%	No anticipated change in costs.
9695	Assessments	(473,336)	(481,482)	(480,757)	(480,757)	(483,742)	(2,985)	0.62%	Consumer Price Index increase
9999	Reserves	0	0	0	0	(19,893)	(19,893)	#DIV/0!	Budget includes more PMMP expenditures resulting in use of reserves.
	<b>Subtotal 9000</b>	<b>(489,051)</b>	<b>(522,999)</b>	<b>(545,117)</b>	<b>(545,517)</b>	<b>(543,895)</b>	1,622	-0.30%	
	<b>TOTAL REVENUE</b>	<b>(522,931)</b>	<b>(522,999)</b>	<b>(545,117)</b>	<b>(545,517)</b>	<b>(543,895)</b>	1,622	-0.30%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>148,345</b>	<b>153,945</b>	<b>0</b>	<b>(1,321)</b>	<b>0</b>	1,321	-100.00%	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
EAST FRANKLIN ZONE 13  
BUDGET UNIT 9373  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	312,168
1121	Part-Time/Extra Help	52,931
1210	PERS Retirement	51,253
1220	Medicare/FICA	6,208
1230	Group Insurance	79,087
1240	Workers' Compensation	12,901
<b>TOTAL 1000 ACCOUNTS</b>		<b>514,548</b>
2051	Insurance	10,500
2103	Ag Services/Supplies	667,192
2111	Building Maintenance	7,000
2122	Chemical Supplies	2,500
2141	Land Improvements	384,311
2191	Electricity	60,000
2193	Refuse Collect/Disposal Svcs	4,104
2195	Sewage Disposal Services	3,308
2197	Telephone/Telegraph Services	16,313
2198	Water	305,170
2205	Automotive Maintenance Svcs	4,198
2236	Fuel/Lubricant Supply	13,992
2591	Professional Services	13,430
2811	Data Processing Maint Svcs	5,650
<b>TOTAL 2000 ACCOUNTS</b>		<b>1,497,668</b>
3450	Taxes/Lic./Assmts.	700
<b>TOTAL 3000 ACCOUNTS</b>		<b>700</b>
4302	Other Equipment	26,000
4305	Computer Equipment	700
<b>TOTAL 4000 ACCOUNTS</b>		<b>26,700</b>
6980	Operating Transfers Out	796,393
<b>TOTAL 6980 ACCOUNTS</b>		<b>796,393</b>
7901	Contingency	15,000
	Reserve Increase	535,450
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>3,386,459</b>
6990	Operating Transfers In	1,300
<b>Subtotal 6990</b>		<b>1,300</b>
9410	Interest Income	25,700
9429	Building Rental	24,000
9695	Assessments	3,320,459
9998	Encumbered Funds	15,000
<b>TOTAL 9000 ACCOUNTS</b>		<b>3,385,159</b>
<b>TOTAL REVENUE</b>		<b>3,386,459</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
EAST FRANKLIN ZONE 13  
BUDGET UNIT 9373  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>312,168</b>
	FTE (5.34)	312,168	
<b>1121</b>	<b>Part-Time/Extra Help</b>		<b>52,931</b>
	FTE (5.34)	52,931	
<b>1210</b>	<b>PERS Retirement</b>		<b>51,253</b>
	FTE (5.34)	51,253	
<b>1220</b>	<b>Medicare/FICA</b>		<b>6,208</b>
	FTE (5.34)	6,208	
<b>1230</b>	<b>Group Insurance</b>		<b>79,087</b>
	FTE (5.34)	79,087	
<b>1240</b>	<b>Workers' Compensation</b>		<b>12,901</b>
	FTE (5.34)	12,901	
<b>TOTAL 1000 ACCOUNTS</b>			<b>514,548</b>
<b>2051</b>	<b>Insurance</b>		<b>10,500</b>
	Property Insurance	10,500	
<b>2103</b>	<b>Ag Services/Supplies</b>		<b>667,192</b>
	Ballfield and soccer field renovations	13,500	
	Barking	34,400	
	Dog Park Maintenance @ Morse Park	5,000	
	Landscape Corridor Maintenance Contract	214,659	
	Landscape Irrigation Tech Contract and Extra work from contractors	27,904	
	Landscape Parks Maintenance Contract	267,690	
	Landscape supplies to maintain landscape	1,920	
	Pest Control - Aphid/pest/vole/ground squirrel/weed control	10,800	
	Tree pruning, tree injections, tree work	90,360	
	Weed Mowing	960	
<b>2111</b>	<b>Building Maintenance</b>		<b>7,000</b>
	Restroom supplies	7,000	
<b>2122</b>	<b>Chemical Supplies</b>		<b>2,500</b>
	Morse Park	2,500	
<b>2141</b>	<b>Land Improvements</b>		<b>384,311</b>
	Ball field fence repairs	28,000	
	DG Resurfacing	61,000	
	Dog Station Bags	960	
	Irrigation ICC upgrade - Morse & Buscher	1,200	
	Irrigation Parts and Repairs	60,000	
	Land improvements for asset preservation	34,451	
	Playground repairs and engineered wood fiber	18,800	
	Playground seal coating	30,900	
	Sidewalk Repairs	100,000	
	Soccer field Renovations	9,000	
	Sprayground surface repair - Kunsting	25,000	
	Sprayground resurface - Morse	15,000	
<b>2191</b>	<b>Electricity</b>		<b>60,000</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
EAST FRANKLIN ZONE 13  
BUDGET UNIT 9373  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
	Irrigation clocks, pumps	60,000	
<b>2193</b>	<b>Refuse Collect/Disposal Svcs</b>		<b>4,104</b>
	Dumpster service	4,104	
<b>2195</b>	<b>Sewage Disposal Services</b>		<b>3,308</b>
	Restrooms	3,308	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>16,312</b>
	Telephone (Amenity Allocation)	12,593	
	Irrigation ICC Modem - Morse, Buscher	420	
	Secuirty Cameras - Backer, Luttig, Machado, Buscher	2,400	
	Erhardt Alarm	900	
<b>2198</b>	<b>Water</b>		<b>305,170</b>
	Parks and Corridors	305,170	
<b>2205</b>	<b>Automotive Maintenance Svcs</b>		<b>4,198</b>
	Tires/Repairs (Acre Allocation)	4,198	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>13,992</b>
	Fuel (Acre Allocation)	13,992	
<b>2591</b>	<b>Professional Services</b>		<b>13,430</b>
	Alarm monitoring - Sonitrol	700	
	Backflow testing	1,980	
	Parking lot sweeping	6,900	
	Playground inspections	3,300	
	Pump testing	250	
	Sprayground permit	300	
<b>2811</b>	<b>Data Processing Maint Svcs</b>		<b>5,650</b>
	Camera License	5,650	
			<b>TOTAL 2000 ACCOUNTS</b>
			<b>1,497,667</b>
<b>3450</b>	<b>Taxes/Lic./Assmts.</b>		<b>700</b>
	Taxes	700	
			<b>TOTAL 3000 ACCOUNTS</b>
			<b>700</b>
<b>4302</b>	<b>Other Equipment</b>		<b>26,000</b>
	Security Cameras - 2 new at Morse	26,000	
<b>4305</b>	<b>Computer Equipment</b>		<b>700</b>
	Security Camera Rebuild	700	
			<b>TOTAL 4000 ACCOUNTS</b>
			<b>26,700</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
EAST FRANKLIN ZONE 13  
BUDGET UNIT 9373  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>796,393</b>
	CIP Landscape conversion to reduce water use	360,000	
	District Wide Costs	379,667	
	Overhead reimbursement	56,726	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>796,393</b>
<b>7901</b>	<b>Contingency</b>		<b>15,000</b>
	East Franklin Zone #13 Contingency	15,000	
	<b>Reserve Increase</b>		<b>535,450</b>
	Capital Replacement Reserve	535,450	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>3,386,458</b>
<b>6990</b>	<b>Facility Use Cost Recovery</b>		<b>1,300</b>
	Stephenson Rec Center for water	1,300	
	<b>Subtotal 6990</b>		<b>1,300</b>
<b>9410</b>	<b>Interest Income</b>		<b>25,700</b>
	State LAIF	25,700	
<b>9429</b>	<b>Building Rental</b>		<b>24,000</b>
	Luttig cell tower lease	24,000	
<b>9695</b>	<b>Assessments</b>		<b>3,320,459</b>
	Lighting & Landscape Assessment	3,320,459	
<b>9998</b>	<b>Encumbered Funds</b>		<b>15,000</b>
	Sprayground Resurface - Morse Park		
	<b>TOTAL 9000 ACCOUNTS</b>		<b>3,385,159</b>
	<b>TOTAL REVENUE</b>		<b>3,386,459</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: E FRANKLIN ZONE 13

BUDGET/SUB-BUDGET NO. 9373

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
1110	Salaries	198,237	207,118	273,069	273,069	312,168	39,099	14.32%	Step increases. Management Analyst cost moved from District Wide (DW) 6000 to individual 1000's. CTO payout for Represented staff
1121	Part-Time/Extra Help	17,529	18,783	46,656	46,656	52,931	6,275	13.45%	Step increases; More staff for signature park coverage
1210	Retirement	26,778	27,302	44,154	44,154	51,253	7,099	16.08%	PERS rate increase, Management Analyst cost moved from DW 6000 to individual 1000's.
1220	Medi/Social Security	3,583	4,414	5,263	5,263	6,208	945	17.96%	Higher cost associated with increase in part time salaries; Management Analyst cost moved to DW 1000 from 6000.
1230	Group Insurance	54,618	57,862	89,110	86,455	79,087	(7,368)	-8.52%	Reduction for employee contribution to health insurance; Management Analyst cost moved from DW 6000 to individual 1000's.
1240	Work Compensation	4,031	6,914	8,498	8,498	12,901	4,403	51.81%	Rate increase from provider; Management Analyst cost moved from DW 6000 to individual 1000's.
	<b>Subtotal 1000</b>	<b>304,775</b>	<b>322,393</b>	<b>466,750</b>	<b>464,095</b>	<b>514,548</b>	<b>50,453</b>	<b>10.87%</b>	
2051	Insurance	9,679	9,493	10,500	10,500	10,500	0	0.00%	No anticipated change in costs.
2103	Ag Services/Supplies	628,935	606,632	1,205,697	1,157,946	667,192	(490,754)	-42.38%	PMMP Project - Landscape conversion done by Planning. Cost shown as 6980 transfer
2111	Building Maintenance	6,681	6,500	7,000	7,000	7,000	0	0.00%	No anticipated change in costs.
2122	Chemical Supplies	1,913	1,925	2,500	2,500	2,500	0	0.00%	No anticipated change in costs.
2141	Land Improvements	134,774	84,632	307,508	338,393	384,311	45,918	13.57%	Park Maint Management Plan (PMMP) Projects added - landscape conversions, DG on trails, Ballfield fence repairs
2191	Electricity	54,197	54,225	62,405	60,000	60,000	0	0.00%	No anticipated change in costs.
2193	Refuse Collect/Disposal Svcs	2,476	3,646	2,704	4,104	4,104	0	0.00%	No anticipated change in costs.
2195	Sewage Disposal Services	4,993	7,136	3,308	3,308	3,308	0	0.00%	No anticipated change in costs.
2197	Telephone/Telegraph Services	5,654	6,631	14,573	15,493	16,313	820	5.29%	New irrigation controller requires additional modem
2198	Water	262,755	256,157	294,840	294,840	305,170	10,330	3.50%	Anticipated rate increase
2205	Automotive Maintenance Svcs	4,885	3,599	4,198	4,198	4,198	0	0.00%	Repairs and oil changes - no change in cost.
2236	Fuel/Lubricant Supply	10,554	9,061	13,992	13,992	13,992	0	0.00%	District vehicle fuel - no change in cost
2591	Professional Services	4,469	4,031	8,870	10,619	13,430	2,811	26.47%	Parking lot sweeping contract for storm water compliance
2811	Data Processing Maint Svcs	548	628	500	500	5,650	5,150	1030.00%	One time Security Camera license fee
	<b>Subtotal 2000</b>	<b>1,133,892</b>	<b>1,055,222</b>	<b>1,938,595</b>	<b>1,923,406</b>	<b>1,497,668</b>	<b>(425,738)</b>	<b>-22.13%</b>	
3450	Taxes/License./Assmts.	396	648	700	700	700	0	0.00%	No anticipated change in costs.
	<b>Subtotal 3000</b>	<b>396</b>	<b>648</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>0</b>	<b>0.00%</b>	No anticipated change in costs.
4302	Other Equipment	0	0	0	0	26,000	26,000	#DIV/0!	2 new Security Cameras at Morse
4305	Computer Equipment	0	0	0	0	700	700	#DIV/0!	Security Camera Server Rebuild
	<b>Subtotal 4000</b>	<b>15,060</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,700</b>	<b>26,700</b>	<b>#DIV/0!</b>	
6980	Operating Transfers Out	510,285	377,919	397,495	397,495	796,393	398,898	100.35%	PMMP Project - Landscape conversions thru Planning
	<b>Subtotal 6980</b>	<b>510,285</b>	<b>377,919</b>	<b>397,495</b>	<b>397,495</b>	<b>796,393</b>	<b>398,898</b>	<b>100.35%</b>	
7901	Contingencies	0	0	14,606	0	15,000	15,000	#DIV/0!	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>14,606</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>#DIV/0!</b>	
	Reserve Increase			563,788	563,788	535,450	(28,338)	-5.03%	Budget includes more PMMP expenditures resulting in smaller amounts transferred to reserves
	<b>TOTAL EXPENDITURES</b>	<b>1,964,408</b>	<b>1,756,182</b>	<b>3,381,934</b>	<b>3,349,484</b>	<b>3,386,459</b>	<b>36,975</b>	<b>1.10%</b>	

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: E FRANKLIN ZONE 13

BUDGET/SUB-BUDGET NO. 9373

6990	Operating Transfers In	0	(1,300)	0	0	(1,300)	(1,300)	#DIV/0!	From Stephenson Rec Center for water
9410	Interest Income	(47,515)	(29,095)	(12,500)	(25,700)	(25,700)	0	0.00%	No anticipated change in costs.
9429	Building Rental	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	0	0.00%	No anticipated change in costs.
9695	Assessments	(3,240,830)	(3,279,514)	(3,299,934)	(3,299,934)	(3,320,459)	(20,525)	0.62%	Consumer Price Index increase .62%
9998	Encumbered Funds	0	0	(45,500)	(45,500)	(15,000)	30,500	-67.03%	Sprayground resurface - Morse
	<b>Subtotal 9000</b>	<b>(3,327,404)</b>	<b>(3,332,609)</b>	<b>(3,381,934)</b>	<b>(3,395,134)</b>	<b>(3,385,159)</b>	9,975	-0.29%	
	<b>TOTAL REVENUE</b>	<b>(3,327,404)</b>	<b>(3,333,909)</b>	<b>(3,381,934)</b>	<b>(3,395,134)</b>	<b>(3,386,459)</b>	8,675	-0.26%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>1,362,997</b>	<b>1,577,727</b>	<b>0</b>	<b>45,650</b>	<b>0</b>	(45,650)	-100.00%	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - CAMDEN PARK ZONE 14**  
**BUDGET UNIT 9374**  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
2525	Engineering Services	1,200
	<b>TOTAL 2000 ACCOUNTS</b>	<b>1,200</b>
6980	Operating Transfers Out	89,490
	<b>TOTAL 6980 ACCOUNTS</b>	<b>89,490</b>
	Reserve Increase	47,968
	<b>TOTAL EXPENDITURE ACCOUNTS</b>	<b>138,658</b>
9410	Interest Income	700
9695	Assessments	137,958
	<b>TOTAL 9000 ACCOUNTS</b>	<b>138,658</b>
	<b>TOTAL REVENUE</b>	<b>138,658</b>
	<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - CAMDEN PARK ZONE 14**  
**BUDGET UNIT 9374**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2525</b>	<b>Engineering</b>		<b>1,200</b>
	Engineering Services	1,200	
<b>TOTAL 2000 ACCOUNTS</b>			<b>1,200</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>89,490</b>
	Transfer to Camden Zone #2	70,490	
	Transfer to Waterman Park Village #9B	19,000	
<b>TOTAL 6980 ACCOUNTS</b>			<b>89,490</b>
	<b>Reserve Increase</b>		<b>47,968</b>
	Capital Replacement Reserve	47,968	
<b>TOTAL EXPENDITURE ACCOUNTS</b>			<b>138,658</b>
<b>9410</b>	<b>Interest Income</b>		<b>700</b>
	State LAIF	700	
<b>9695</b>	<b>Assessments</b>		<b>137,958</b>
	Lighting & Landscape Assessment	137,958	
<b>TOTAL 9000 ACCOUNTS</b>			<b>138,658</b>
<b>TOTAL REVENUE</b>			<b>138,658</b>
<b>NET OVERAGE/(DEFICIT)</b>			<b>0</b>

**"IN-HOUSE WORKSHEET"**

**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: CAMDEN PARK ZONE 14

BUDGET/SUB-BUDGET NO. 9374

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
2525	Engineering Service	1,300	1,200	1,200	1,200	1,200	0	0.00%	No anticipated change in costs.
	<b>Subtotal 2000</b>	<b>1,300</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	0	0.00%	
6980	Operating Transfers Out	33,045	30,000	310,903	310,903	89,490	(221,413)	-71.22%	Transfers to Camden BZ 2, BZ9 Wat/PV, reduced number of Park maintenance management projects
	<b>Subtotal 6980</b>	<b>33,045</b>	<b>30,000</b>	<b>310,903</b>	<b>310,903</b>	<b>89,490</b>	(221,413)	-71.22%	
	Reserve Increase	0	0	0	0	47,968	47,968	#DIV/0!	Capital Replacement reserve based on remaining balance after operating expenses paid
	<b>TOTAL EXPENDITURES</b>	<b>34,345</b>	<b>31,200</b>	<b>312,103</b>	<b>312,103</b>	<b>138,658</b>	(173,445)	-55.57%	
9410	Interest Income	(540)	(751)	(300)	(700)	(700)	0	0.00%	No anticipated change in costs.
9695	Assessments	(133,326)	(136,373)	(137,110)	(137,108)	(137,958)	(850)	0.62%	Consumer Price Index increase
9999	Reserves	0	0	(174,693)	(174,693)	0	174,693	-100.00%	
	<b>Subtotal 9000</b>	<b>(133,865)</b>	<b>(137,124)</b>	<b>(312,103)</b>	<b>(312,501)</b>	<b>(138,658)</b>	173,843	-55.63%	
	<b>TOTAL REVENUE</b>	<b>(133,865)</b>	<b>(137,124)</b>	<b>(312,103)</b>	<b>(312,501)</b>	<b>(138,658)</b>	173,843	-55.63%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>99,520</b>	<b>105,924</b>	<b>0</b>	<b>398</b>	<b>0</b>	(398)	-100.00%	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - VISTA CREEK ZONE 15**  
**BUDGET UNIT 9375**  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
2005	Advertising/Legal Notice	400
2525	Engineering Services	550
<b>TOTAL 2000 ACCOUNTS</b>		<b>950</b>
6980	Operating Transfers Out	6,079
<b>TOTAL 6980 ACCOUNTS</b>		<b>6,079</b>
	Reserve Increase	13,927
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>20,956</b>
9410	Interest Income	200
9695	Assessments	20,756
<b>TOTAL 9000 ACCOUNTS</b>		<b>20,956</b>
<b>TOTAL REVENUE</b>		<b>20,956</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - VISTA CREEK ZONE 15**  
**BUDGET UNIT 9375**  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2005</b>	<b>Advertising/Legal Notice</b>		<b>400</b>
	Advertising	400	
<b>2525</b>	<b>Engineering</b>		<b>550</b>
	Engineering Services	550	
<b>TOTAL 2000 ACCOUNTS</b>			<b>950</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>6,079</b>
	Transfer to Elk Grove / West Vineyard Zone #3	6,079	
<b>TOTAL 6980 ACCOUNTS</b>			<b>6,079</b>
	<b>Reserve Increase</b>		<b>13,927</b>
	Capital Replacement Reserve	13,927	
<b>TOTAL EXPENDITURE ACCOUNTS</b>			<b>20,956</b>
<b>9410</b>	<b>Interest Income</b>		<b>200</b>
	State LAIF	200	
<b>9695</b>	<b>Assessments</b>		<b>20,756</b>
	Lighting & Landscape Assessment	20,756	
<b>TOTAL 9000 ACCOUNTS</b>			<b>20,956</b>
<b>TOTAL REVENUE</b>			<b>20,956</b>
<b>NET OVERAGE/(DEFICIT)</b>			<b>0</b>

**"IN-HOUSE WORKSHEET"**

**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: VISTA CREEK ZONE 15

BUDGET/SUB-BUDGET NO. 9375

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
2005	Advertising/Legal Notice	1,018	400	400	400	400	0	0.00%	No anticipated change in costs.
2525	Engineering Service	650	550	550	550	550	0	0.00%	No anticipated change in costs.
	<b>Subtotal 2000</b>	<b>1,668</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>950</b>	0	0.00%	
6980	Operating Transfers Out	6,000	6,000	6,042	6,042	6,079	37	0.61%	Consumer Price Index increase, EDU's decrease. Offsets added costs in BZ3 - Elk Grove West Vineyard BZ
	<b>Subtotal 6980</b>	<b>6,000</b>	<b>6,000</b>	<b>6,042</b>	<b>6,042</b>	<b>6,079</b>	37	0.61%	
	Reserve Increase	0	0	13,687	13,687	13,927	240	1.75%	Capital Replacement reserve based on remaining balance after operating expenses paid
	<b>TOTAL EXPENDITURES</b>	<b>7,668</b>	<b>6,950</b>	<b>20,679</b>	<b>20,679</b>	<b>20,956</b>	277	1.34%	
9410	Interest Income	(169)	(148)	(50)	(200)	(200)	0	0.00%	No anticipated change in costs.
9695	Assessments	(20,159)	(20,447)	(20,629)	(20,629)	(20,756)	(127)	0.62%	Consumer Price Index increase
	<b>Subtotal 9000</b>	<b>(20,328)</b>	<b>(20,595)</b>	<b>(20,679)</b>	<b>(20,829)</b>	<b>(20,956)</b>	(127)	0.61%	
	<b>TOTAL REVENUE</b>	<b>(20,328)</b>	<b>(20,595)</b>	<b>(20,679)</b>	<b>(20,829)</b>	<b>(20,956)</b>	(127)	0.61%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>12,660</b>	<b>13,645</b>	<b>0</b>	<b>150</b>	<b>0</b>	(150)	-100.00%	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
FALLBROOK PARK LANE ZONE 16  
BUDGET UNIT 9380  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
2525	Engineering Services	1,615
	<b>TOTAL 2000 ACCOUNTS</b>	<b>1,615</b>
6980	Operating Transfers Out	55,000
	<b>TOTAL 6980 ACCOUNTS</b>	<b>55,000</b>
	Reserve Increase	69,979
	<b>TOTAL EXPENDITURE ACCOUNTS</b>	<b>126,594</b>
9410	Interest Income	700
9695	Assessments	125,894
	<b>TOTAL 9000 ACCOUNTS</b>	<b>126,594</b>
	<b>TOTAL REVENUE</b>	<b>126,594</b>
	<b>NET OVERAGE/(DEFICIT)</b>	<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
FALLBROOK PARK LANE ZONE 16  
BUDGET UNIT 9380  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>2525</b>	<b>Engineering</b>		<b>1,615</b>
	Engineering Services	1,615	
<b>TOTAL 2000 ACCOUNTS</b>			<b>1,615</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>55,000</b>
	Transfer to EG/WW	55,000	
<b>TOTAL 6980 ACCOUNTS</b>			<b>55,000</b>
	<b>Reserve Increase</b>		<b>69,979</b>
	Capital Replacement Reserve	69,979	
<b>TOTAL EXPENDITURE ACCOUNTS</b>			<b>126,594</b>
<b>9410</b>	<b>Interest Income</b>		<b>700</b>
	State LAIF	700	
<b>9695</b>	<b>Assessments</b>		<b>125,894</b>
	Lighting & Landscape Assessment	125,894	
<b>TOTAL 9000 ACCOUNTS</b>			<b>126,594</b>
<b>TOTAL REVENUE</b>			<b>126,594</b>
<b>NET OVERAGE/(DEFICIT)</b>			<b>0</b>

**"IN-HOUSE WORKSHEET"**

**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: FALLBROOK ZONE 16

BUDGET/SUB-BUDGET NO. 9380

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
2525	Engineering Service	1,600	1,500	1,600	1,615	1,615	0	0.00%	No anticipated change in costs.
	<b>Subtotal 2000</b>	<b>1,658</b>	<b>1,500</b>	<b>1,600</b>	<b>1,615</b>	<b>1,615</b>	0	0.00%	
6980	Operating Transfers Out	45,000	30,000	135,818	135,818	55,000	(80,818)	-59.50%	Reduced PMMP projects
	<b>Subtotal 6980</b>	<b>45,000</b>	<b>30,000</b>	<b>135,818</b>	<b>135,818</b>	<b>55,000</b>	(80,818)	-59.50%	
	Reserve Increase	0	0	0	0	69,979	69,979	#DIV/0!	Capital Replacement reserve based on remaining balance after operating expenses paid
	<b>TOTAL EXPENDITURES</b>	<b>46,658</b>	<b>31,500</b>	<b>137,418</b>	<b>137,433</b>	<b>126,594</b>	(10,839)	-7.89%	
9410	Interest Income	(679)	(754)	(200)	(700)	(700)	0	0.00%	No anticipated change in costs.
9695	Assessments	(122,696)	(123,934)	(125,103)	(125,118)	(125,894)	(776)	0.62%	Consumer Price Index increase and EDU increase
9999	Reserves	0	0	(12,115)	(12,115)	0	12,115	-100.00%	
	<b>Subtotal 9000</b>	<b>(123,374)</b>	<b>(124,688)</b>	<b>(137,418)</b>	<b>(137,933)</b>	<b>(126,594)</b>	11,339	-8.22%	
	<b>TOTAL REVENUE</b>	<b>(123,374)</b>	<b>(124,688)</b>	<b>(137,418)</b>	<b>(137,933)</b>	<b>(126,594)</b>	11,339	-8.22%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>76,716</b>	<b>93,188</b>	<b>0</b>	<b>500</b>	<b>0</b>	(500)	-100.00%	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
CITY LANDSCAPE ZONE 17  
BUDGET UNIT 9381  
SUB-BUDGET LINE ITEM SUMMARY  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	83,849
1210	PERS Retirement	12,270
1220	Medicare/FICA	1,216
1230	Group Insurance	28,337
1240	Workers' Compensation	3,324
<b>TOTAL 1000 ACCOUNTS</b>		<b>128,996</b>
2051	Insurance	400
2076	Office Supplies	80
2103	Ag Services/Supplies	811,135
2141	Land Improvements	72,000
2197	Telephone/Telegraph Services	3,878
2205	Automotive Maintenance Svs	336
2236	Fuel/Lubricant Supply	1,120
2591	Professional Services	17,040
<b>TOTAL 2000 ACCOUNTS</b>		<b>905,989</b>
6980	Operating Transfers Out	14,717
<b>TOTAL 6980 ACCOUNTS</b>		<b>14,717</b>
7901	Contingency	4,790
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>1,054,492</b>
9410	Interest Income	601
9699	Service Fees/Charges	1,053,891
<b>TOTAL 9000 ACCOUNTS</b>		<b>1,054,492</b>
<b>TOTAL REVENUE</b>		<b>1,054,492</b>
<b>NET OVERAGE/(DEFICIT)</b>		<b>0</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
CITY LANDSCAPE ZONE 17  
BUDGET UNIT 9381  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>83,849</b>
	FTE (1.39)	83,849	
<b>1210</b>	<b>PERS Retirement</b>		<b>12,270</b>
	FTE (1.39)	12,270	
<b>1220</b>	<b>Medicare/FICA</b>		<b>1,216</b>
	FTE (1.39)	1,216	
<b>1230</b>	<b>Group Insurance</b>		<b>28,337</b>
	FTE (1.39)	28,337	
<b>1240</b>	<b>Workers' Compensation</b>		<b>3,324</b>
	FTE (1.39)	3,324	
<b>TOTAL 1000 ACCOUNTS</b>			<b>128,996</b>
<b>2051</b>	<b>Insurance</b>		<b>400</b>
	Property	400	
<b>2076</b>	<b>Office Supplies</b>		<b>80</b>
	Supplies for staff	80	
<b>2103</b>	<b>Ag Services/Supplies</b>		<b>811,135</b>
	AG Services	14,400	
	Barking	3,961	
	Landscape Corridor Maintenance Contract	445,076	
	Landscape Parks, Central Channel, Interchanges Contract	213,128	
	Pest Control - Aphid/pest/vole/ground squirrel/weed control	22,320	
	Tree pruning, tree injections, tree work	112,250	
<b>2141</b>	<b>Land Improvements</b>		<b>72,000</b>
	Land Improvements/ Irrigation work	72,000	
<b>2197</b>	<b>Telephone/Telegraph Services</b>		<b>3,878</b>
	Telephone (Amenity Allocation)	3,878	
<b>2205</b>	<b>Automotive Maintenance Svs</b>		<b>336</b>
	Tires/Repairs (Acre Allocation)	336	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>1,120</b>
	Fuel (Acre Allocation)	1,120	
<b>2591</b>	<b>Professional Services</b>		<b>17,040</b>
	Backflow testing	5,280	
	Fountain Maintenance	11,760	
<b>TOTAL 2000 ACCOUNTS</b>			<b>905,989</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>14,717</b>
	Overhead allocation	14,717	
<b>TOTAL 6980 ACCOUNTS</b>			<b>14,717</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT -  
CITY LANDSCAPE ZONE 17  
BUDGET UNIT 9381  
SUB-BUDGET LINE ITEM DETAIL  
FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>7901</b>	<b>Contingency</b> City Landscape Budget Contingency	4,790	4,790
<b>TOTAL EXPENDITURE ACCOUNTS</b>			<b>1,054,492</b>
<b>9410</b>	<b>Interest Income</b> State LAIF	601	601
<b>9699</b>	<b>Service Fees/Charges</b> Citywide CFD payment to District	1,053,891	1,053,891
<b>TOTAL 9000 ACCOUNTS</b>			<b>1,054,492</b>
<b>TOTAL REVENUE</b>			<b>1,054,492</b>
<b>NET OVERAGE/(DEFICIT)</b>			<b>0</b>

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: CITY LANDSCAPE ZONE 17

BUDGET/SUB-BUDGET NO. 9381

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
1110	Salaries	67,056	69,220	72,579	72,579	83,849	11,270	15.53%	Step increases. Management Analyst cost moved from District Wide (DW) 6000 to individual 1000's. CTO payout for Represented staff
1210	Retirement	8,699	9,322	10,343	10,343	12,270	1,927	18.63%	PERS rate increase, Management Analyst cost moved from DW 6000 to individual 1000's.
1220	Medi/Social Security	972	1,003	1,052	1,052	1,216	164	15.59%	Management Analyst cost moved to DW 1000 from 6000.
1230	Group Insurance	24,982	27,727	29,410	29,410	28,337	(1,073)	-3.65%	Reduction for employee contribution to health insurance; Management Analyst cost moved from DW 6000 to individual 1000's.
1240	Work Compensation	336	526	2,238	2,238	3,324	1,086	48.53%	Rate increase from provider; Management Analyst cost moved from DW 6000 to individual 1000's.
	<b>Subtotal 1000</b>	<b>102,044</b>	<b>107,798</b>	<b>115,622</b>	<b>115,622</b>	<b>128,996</b>	<b>13,374</b>	<b>11.57%</b>	
2051	Insurance	0	358	400	400	400	0	0.00%	No anticipated change in costs.
2076	Office Supplies	40	0	80	80	80	0	0.00%	No anticipated change in costs.
2103	Ag Services/Supplies	733,266	754,100	771,417	772,682	811,135	38,453	4.98%	Tree grid prune added; Consumer Price Index increased Contractors pricing
2141	Land Improvements	93,110	101,589	14,400	72,000	72,000	0	0.00%	No anticipated change in costs.
2197	Telephone/Telegraph Services	956	1,037	3,877	3,878	3,878	0	0.00%	No anticipated change in costs.
2205	Automotive Maintenance Svs	391	1,091	336	336	336	0	0.00%	Repairs and oil changes - no change in cost.
2236	Fuel/Lubricant Supply	845	2,746	1,120	1,120	1,120	0	0.00%	District vehicle fuel - no change in cost
2591	Professional Services	2,967	1,605	4,800	4,800	17,040	12,240	255.00%	New contract to maintain city fountains
	<b>Subtotal 2000</b>	<b>831,580</b>	<b>862,526</b>	<b>796,430</b>	<b>855,296</b>	<b>905,989</b>	<b>50,693</b>	<b>5.93%</b>	
6980	Operating Transfers Out	37,629	22,993	21,768	21,768	14,717	(7,051)	-32.39%	Change in cost allocation, reduced transfers out
	<b>Subtotal 6980</b>	<b>37,629</b>	<b>22,993</b>	<b>21,768</b>	<b>21,768</b>	<b>14,717</b>	<b>(7,051)</b>	<b>-32.39%</b>	
7901	Contingencies	0	0	7,133	0	4,790	4,790	#DIV/0!	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>7,133</b>	<b>0</b>	<b>4,790</b>	<b>4,790</b>	<b>#DIV/0!</b>	
	<b>TOTAL EXPENDITURES</b>	<b>971,253</b>	<b>993,317</b>	<b>940,953</b>	<b>992,686</b>	<b>1,054,492</b>	<b>61,806</b>	<b>6.23%</b>	
9410	Interest Income	(1,429)	(119)	0	(601)	(601)	0	0.00%	No anticipated change in costs.
9699	Service Fees/Charges-Other	(979,596)	(1,083,927)	(940,953)	(1,000,953)	(1,053,891)	(52,938)	5.29%	Per City-CSD agreement, fees set to match expenditures
	<b>Subtotal 9000</b>	<b>(981,025)</b>	<b>(1,084,046)</b>	<b>(940,953)</b>	<b>(1,001,554)</b>	<b>(1,054,492)</b>	<b>(52,938)</b>	<b>5.29%</b>	
	<b>TOTAL REVENUE</b>	<b>(981,025)</b>	<b>(1,084,046)</b>	<b>(940,953)</b>	<b>(1,001,554)</b>	<b>(1,054,492)</b>	<b>(52,938)</b>	<b>5.29%</b>	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>9,772</b>	<b>90,729</b>	<b>0</b>	<b>8,868</b>	<b>0</b>	<b>(8,868)</b>	<b>-100.00%</b>	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - DISTRICT WIDE COSTS**  
**BUDGET UNIT 9379**  
**SUB-BUDGET LINE ITEM SUMMARY**  
**FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
1110	Salaries	326,563
1121	Part-Time/Extra Help	371,778
1210	PERS Retirement	87,631
1220	Medicare/FICA	20,525
1230	Group Insurance	318,250
1240	Workers' Compensation	15,596
<b>TOTAL 1000 ACCOUNTS</b>		<b>1,140,343</b>
2005	Advertising/Legal Notice	1,400
2015	Blueprint/Copying Service	2,000
2022	Books/Periodicals	42
2035	Training	17,086
2051	Insurance	72,000
2061	Memberships	4,757
2076	Office Supplies	6,000
2081	Postage Service	900
2085	Printing Services	470
2103	Ag Services/Supplies	260,327
2111	Building Maintenance	16,247
2141	Land Improvements	279,150
2191	Electricity	121,318
2192	Natural Gas/LPG Fuel Oil	634
2193	Refuse Collect/Disposal Svcs	36,090
2195	Sewage Disposal Services	8,052
2197	Telephone/Telegraph Services	14,177
2198	Water	67,810
2205	Automotive Maintenance Svs	10,058
2226	Expendable Tools	20,200
2236	Fuel/Lubricant Supply	33,528
2261	Office Equipment Maintenance	2,460
2275	Rent/Lease Equipment Service	106,668
2291	Other Equip Maint. Svc/Sup	20,285
2314	Clothing/Personal Supply	27,795
2332	Food Supplies	3,220
2443	Medical Services	800
2505	Account/Financial Services	8,000
2525	Engineering	20,500
2531	Legal Services	7,500
2591	Professional Services	411,124
2811	Data Processing Maint Svs	3,000
2812	Data Processing Supplies	800
2913	Auditor	25,000
<b>TOTAL 2000 ACCOUNTS</b>		<b>1,609,398</b>
3210	Interest Expenses	1,500
3230	Lease Obligation Retire	16,000
<b>TOTAL 3000 ACCOUNTS</b>		<b>17,500</b>
4201	Structures & Improvements	45,000
4302	Other Equipment	76,800
4305	Computer Equipment	11,300
<b>TOTAL 4000 ACCOUNTS</b>		<b>133,100</b>
6980	Operating Transfers Out	106,282
<b>TOTAL 6980 ACCOUNTS</b>		<b>106,282</b>
7901	Contingency	26,164
<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>3,032,787</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - DISTRICT WIDE COSTS**  
**BUDGET UNIT 9379**  
 SUB-BUDGET LINE ITEM SUMMARY  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
6990	Operating Transfers In	2,823,387
	<b>Subtotal 6990</b>	<b>2,823,387</b>
9310	Vehicle Code Fines	10,000
9429	Building Rental	48,900
9790	Revenues-Other	500
9998	Encumbered Funds	150,000
	<b>TOTAL 9000 ACCOUNTS</b>	<b>209,400</b>
	<b>TOTAL REVENUE</b>	<b>3,032,787</b>
	<b>NET OVERAGE/(DEFICIT)</b>	<b>-</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - DISTRICT WIDE COSTS**  
**BUDGET UNIT 9379**  
**SUB-BUDGET LINE ITEM DETAIL**  
**FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>1110</b>	<b>Salaries</b>		<b>326,563</b>
	FTE (6.72)	326,563	
<b>1121</b>	<b>Part-Time/Extra Help</b>		<b>371,778</b>
		371,778	
<b>1210</b>	<b>PERS Retirement</b>		<b>87,631</b>
	FTE (6.72)	87,631	
<b>1220</b>	<b>Medicare/FICA</b>		<b>20,525</b>
	FTE (6.72)	20,525	
<b>1230</b>	<b>Group Insurance</b>		<b>318,250</b>
	FTE (6.72)	318,250	
<b>1240</b>	<b>Workers' Compensation</b>		<b>15,596</b>
	FTE (6.72)	15,596	
<b>TOTAL 1000 ACCOUNTS</b>			<b>1,140,343</b>
<b>2005</b>	<b>Advertising/Legal Notice</b>		<b>1,400</b>
	Publication L&L assessment and notices	1,400	
<b>2015</b>	<b>Blueprint/Copying Service</b>		<b>2,000</b>
	Digitize Blueprints	2,000	
<b>2022</b>	<b>Books/Periodicals</b>		<b>42</b>
	Books/Periodicals	42	
<b>2035</b>	<b>Training</b>		<b>17,086</b>
	Equipment Expo	130	
	Fork lift training cert	500	
	NPSI Playground Inspector	1,000	
	Pacific Southwest Maint Mgmt School	5,490	
	QAC and other trainings	160	
	Qual App Lic (QAL)	1,360	
	Staff Training	2,000	
	Strength Finder	6,446	
<b>2051</b>	<b>Insurance</b>		<b>72,000</b>
	Property and Liability Insurance	72,000	
<b>2061</b>	<b>Memberships</b>		<b>4,757</b>
	LogMeIn membership for Irrigation Dept	100	
	CA Landscape Contractors Assn	200	
	CESSWI Renewal	95	
	CPRS	540	
	ISA/West Chapter Member	170	
	QAC - 2 year renew	240	
	QAL, PCA 2 yr renew	120	
	RWA Annual Membership	750	
	Safety Center Membership	200	
	Underground Service Alert (USA)	2,342	
<b>2076</b>	<b>Office Supplies</b>		<b>6,000</b>
	Big Horn Corp yard	4,000	
	Elk Grove Park Corp yard	2,000	
<b>2081</b>	<b>Postage Service</b>		<b>900</b>
	Postage service	900	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - DISTRICT WIDE COSTS**  
**BUDGET UNIT 9379**  
**SUB-BUDGET LINE ITEM DETAIL**  
**FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
<b>2085</b>	<b>Printing Services</b>	<b>470</b>
	Letterhead and business cards	470
<b>2103</b>	<b>Ag Services/Supplies</b>	<b>260,328</b>
	Ballfield and soccer field renovations	20,000
	Barking	2,100
	Landscape Parks Maintenance	131,308
	Landscape supplies to maintain landscape	24,000
	Pest Control - Aphid/pest/vole/ground squirrel/weed control	32,000
	Tree pruning, tree injections, tree work	49,820
	Weed Mowing	1,100
<b>2111</b>	<b>Building Maintenance</b>	<b>16,247</b>
	Big Horn Misc repairs/improvements	2,900
	Pest control	1,872
	Restroom supplies and misc. supplies - Elk Grove Park	9,600
	Toilet paper dispenser retrofit	1,875
<b>2141</b>	<b>Land Improvements</b>	<b>279,150</b>
	Bartholomew Sports Park	
	Irrigation ICC upgrade - BSP	1,200
	Playground repairs and engineered wood fiber	6,050
	ICC Upgrades	17,500
	Irrigation Parts and Repairs	25,000
	Land improvements for asset preservation	20,000
	Storm water compliance	2,000
	Camden Lake maintenance and drinking fountain	7,500
	Big Horn Shop Install Awning	45,000
	Elk Grove Park	
	Ballfield Repairs	30,000
	Dog Station bags	900
	Fence replacement - around well and pool	18,000
	Install 4 material bins	30,000
	Irrigation parts, repairs and upgrades	15,600
	Landscape improvements for asset preservation	25,900
	Road, sidewalk and cable repairs	34,500
<b>2191</b>	<b>Electricity</b>	<b>121,318</b>
	Bartholomew Sports Park	33,117
	Camden Park Greenbelt	14,490
	Elk Grove Park; multiple sites	73,711
<b>2192</b>	<b>Natural Gas/LPG Fuel Oil</b>	<b>634</b>
	Big Horn heater	634
<b>2193</b>	<b>Refuse Collect/Disposal Svcs</b>	<b>36,090</b>
	Elk Grove Park dumpster rentals	20,400
	Big Horn; BSP dumpster rentals	6,690
	Big Horn -Green Waste dumpster rental corp yard	9,000
<b>2195</b>	<b>Sewage Disposal Services</b>	<b>8,052</b>
	Elk Grove Park	8,052
<b>2197</b>	<b>Telephone/Telegraph Services</b>	<b>14,177</b>
	Telephone (Cost allocation reimbursements from other benefit zones)	(62,887)
	Elk Grove Park	9,840
	Big Horn	5,904
	Cell Phone Service and Supplies	28,700
	Work order software	29,000

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - DISTRICT WIDE COSTS**  
**BUDGET UNIT 9379**  
**SUB-BUDGET LINE ITEM DETAIL**  
**FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
	Phone Annual Service and Support Fee - WEBCO	2,000	
	Bartholomew Sports Park	1,620	
<b>2198</b>	<b>Water</b>		<b>67,810</b>
	Elk Grove Park	9,312	
	Other District Wide facilities	58,498	
<b>2205</b>	<b>Automotive Maintenance Svcs</b>		<b>10,058</b>
	Tires/Repairs (Cost allocation reimbursements from other benefit zones)	(13,942)	
	District wide vehicles and Big Horn shop lights	23,000	
	Elk Grove Park	1,000	
<b>2226</b>	<b>Expendable Tools</b>		<b>20,200</b>
	Elk Grove Park	8,300	
	Big Horn Shop	8,900	
	Bartholomew Sports Park	2,000	
	Volunteer Supplies	1,000	
<b>2236</b>	<b>Fuel/Lubricant Supply</b>		<b>33,528</b>
	Fuel (Cost allocation reimbursements from other benefit zones)	(46,472)	
	Elk Grove Park	20,000	
	Districtwide Fuel	60,000	
<b>2261</b>	<b>Office Equipment Maintenance</b>		<b>2,460</b>
	Copier maintenance	2,460	
<b>2275</b>	<b>Rent/Lease Equipment Service</b>		<b>106,668</b>
	Bartholomew Sports Park - Storage Container	1,032	
	Big Horn (Dustex, copier, equip.)	6,780	
	Elk Grove Park (Dustex, porta potty, equip.)	5,856	
	Security Vehicle Lease	9,000	
	Vehicle lease - Enterprise	84,000	
<b>2291</b>	<b>Other Equip Maint. Svc/Sup</b>		<b>20,285</b>
	Big Horn equipment maintenance	12,650	
	Elk Grove Park equipment maintenance	7,635	
<b>2314</b>	<b>Clothing/Personal Supply</b>		<b>27,795</b>
	Uniform service	6,480	
	Safety equipment, boots, rain gear	21,315	
<b>2332</b>	<b>Food Supplies</b>		<b>3,220</b>
	Bottled water/coffee; Quarterly meeting food	3,220	
<b>2443</b>	<b>Medical Services</b>		<b>800</b>
	New hire exams	800	
<b>2505</b>	<b>Account/Financial Services</b>		<b>8,000</b>
	Department share of District accounting services	8,000	
<b>2525</b>	<b>Engineering</b>		<b>20,500</b>
	Engineering services	20,500	
<b>2531</b>	<b>Legal Services</b>		<b>7,500</b>
	Legal services	7,500	
<b>2591</b>	<b>Professional Services</b>		<b>411,124</b>
	Big Horn Maint Shop - Alarm monitoring, cleaning services	3,241	
	BSP - Alarm monitoring, synthetic turf maintenance, parking lot sweeping	20,320	
	Camden Lake week harvesting, pump cleaning	19,000	
	Camden Weir	150,000	

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - DISTRICT WIDE COSTS**  
**BUDGET UNIT 9379**  
**SUB-BUDGET LINE ITEM DETAIL**  
**FISCAL YEAR 2015/16**

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
	CCSD Security Patrol - All parks and facilities - year round; Security parking citations	127,800	
	Special project consultant - local funding plan, contract implementation	20,000	
	District Wide - GIS access, fire extinguisher maint, pump motor testing, playground inspections, backflow testing, SWMP training	6,752	
	Elk Grove Park Maint Shop - Alarm monitoring, lake maintenance, Hazmat permit, pump motor testing, new restroom service corp yard	21,011	
	Labor negotiations	3,000	
	Stormwater Compliance	5,000	
	Work order software and ArcGIS data development	35,000	
<b>2811</b>	<b>Data Processing Maint Svs</b>		<b>3,000</b>
	Security patrol	3,000	
<b>2812</b>	<b>Data Processing Supplies</b>		<b>800</b>
	Batteries, toner	800	
<b>2913</b>	<b>Auditor</b>		<b>25,000</b>
	Auditor	25,000	
	<b>TOTAL 2000 ACCOUNTS</b>		<b>1,609,398</b>
<b>3210</b>	<b>Interest Expenses</b>		<b>1,500</b>
	John Deere Tractor (yr 2 or 3)	1,500	
<b>3230</b>	<b>Lease Obligation Retire</b>		<b>16,000</b>
	John Deere Tractor (yr 2 or 3)	16,000	
	<b>TOTAL 3000 ACCOUNTS</b>		<b>17,500</b>
<b>4201</b>	<b>Structures &amp; Improvements</b>		<b>45,000</b>
	Portable restroom for EGP Corp Yard	45,000	
<b>4302</b>	<b>Other Equipment</b>		<b>76,800</b>
	Elk Grove Park - Kubota utility, Mobile pressure washer	21,800	
	Big Horn - Welder for trailer, 3 point aerator, ice machine	19,000	
	Security vehicle computer	10,000	
	Security Camera for Bartholomew Sports Park	26,000	
<b>4305</b>	<b>Computer Equipment</b>		<b>11,300</b>
	Computer equipment and software	11,000	
	Portion of shared IT costs	300	
	<b>TOTAL 4000 ACCOUNTS</b>		<b>133,100</b>
<b>6980</b>	<b>Operating Transfers Out</b>		<b>106,282</b>
	CA Consulting LLC Grant Writing	9,000	
	Fire Department transfer - station maintenance	21,605	
	Fire Department transfer - vehicle maintenance	10,000	
	Overhead allocation	61,427	
	Park Planning non-CIP projects	4,160	
	Special Event transfer - parking passes	90	
	<b>TOTAL 6980 ACCOUNTS</b>		<b>106,282</b>
<b>7910</b>	<b>Contingency</b>		<b>26,164</b>
	District Wide Contingency	26,164	
	Capitol Improvement	-	
	<b>TOTAL EXPENDITURE ACCOUNTS</b>		<b>3,032,787</b>

**DISTRICT WIDE LANDSCAPE & LIGHTING DISTRICT - DISTRICT WIDE COSTS**  
**BUDGET UNIT 9379**  
 SUB-BUDGET LINE ITEM DETAIL  
 FISCAL YEAR 2015/16

<b>ACCOUNT NO.</b>	<b>ACCOUNT</b>		<b>AMOUNT</b>
<b>6990</b>	<b>Operating Transfers In</b>		<b>2,823,387</b>
	District Wide costs	2,463,908	
	Reimbursement from Recreation	165,888	
	Reimbursement from Parks/Central Elk Grove	189,591	
	Reimburse - Weed Control at Rau, Jones, Amundson	4,000	
	<b>Subtotal 6990</b>		<b>2,823,387</b>
<b>9310</b>	<b>Vehicle Code Fines</b>		<b>10,000</b>
	Vehicle code fines	10,000	
<b>9410</b>	<b>Interest Income</b>		<b>-</b>
	Interest Income (Cost)	-	
<b>9429</b>	<b>Building Rental</b>		<b>48,900</b>
	Cell Tower revenue	48,900	
<b>9790</b>	<b>Revenues-Other</b>		<b>500</b>
	Recycling	500	
<b>9998</b>	<b>Encumbered Funds</b>		<b>150,000</b>
	DW Camden Weir (2591) City Project	150,000	
	<b>TOTAL 9000 ACCOUNTS</b>		<b>209,400</b>
	<b>TOTAL REVENUE</b>		<b>3,032,787</b>
	<b>NET OVERAGE/(DEFICIT)</b>		<b>-</b>

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: DISTRICT WIDE ZONE

BUDGET/SUB-BUDGET NO. 9379

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
1110	Salaries	43	301,644	333,235	302,067	326,563	24,496	8.11%	Step increases. Management Analyst cost moved from District Wide (DW) 6000 to individual 1000's. CTO payout for Represented staff
1121	Part-Time/Extra Help	292,182	312,237	349,543	349,543	371,778	22,235	6.36%	Step increases
1210	Retirement	68,867	63,728	87,762	82,270	87,631	5,361		PERS rate increase, Management Analyst cost moved from DW 6000 to individual 1000's.
1220	Medi/Social Security	12,198	16,503	16,936	19,650	20,525	875	4.45%	Higher cost associated with increase in part time salaries
1230	Group Insurance	176,496	200,225	216,598	216,598	318,250	101,652	46.93%	New cost for unfunded retiree health (+95K); Management Analyst cost moved from DW 6000 to individual 1000's. 8% health cost increase for second 6 months
1240	Work Compensation	7,006	11,085	11,449	12,200	15,596	3,396	27.84%	Rate increase from provider; Management Analyst cost moved from DW 6000 to individual 1000's.
	<b>Subtotal 1000</b>	<b>556,792</b>	<b>905,422</b>	<b>1,015,523</b>	<b>982,328</b>	<b>1,140,343</b>	158,015	16.09%	
2005	Advertising/Legal Notice	(220)	1,701	1,400	1,400	1,400	0	0.00%	No anticipated change in costs.
2015	Blueprint/Copying Service	1,147	3,817	2,000	1,500	2,000	500	33.33%	New Project to digitize Park documents
2022	Books/Periodicals	75	89	0	42	42	0	0.00%	
2035	Training	3,934	4,016	14,490	15,505	17,086	1,581	10.20%	AFO training is every other year, all training done last year; Strength training for staff
2051	Insurance	73,670	72,643	74,000	72,000	72,000	0	0.00%	No anticipated change in costs.
2061	Memberships	3,205	3,764	3,557	3,760	4,757	997	26.52%	New Irrigation Program, Regional Water Association and CPRS memberships
2076	Office Supplies	3,655	4,851	7,000	6,000	6,000	0	0.00%	No anticipated change in costs.
2081	Postage Service	204	161	900	900	900	0	0.00%	No anticipated change in costs.
2085	Printing Services	149	116	470	470	470	0	0.00%	No anticipated change in costs.
2103	Ag Services/Supplies	228,984	182,116	234,386	237,950	260,327	22,377	9.40%	Consumer Price Index Increase for landscape contractors; Park Maint Management Plan (PMMP) Projects added
2111	Building Maintenance	21,648	37,998	13,347	20,872	16,247	(4,625)	-22.16%	Office remodel completed in 2014/15
2141	Land Improvements	152,208	130,795	266,358	271,247	279,150	7,903	2.91%	PMMP projects added
2191	Electricity	110,406	119,171	121,406	121,318	121,318	0	0.00%	No anticipated change in costs.
2192	Natural Gas/LPG Fuel Oil	781	976	600	634	634	0	0.00%	No anticipated change in costs.
2193	Refuse Collect/Disposal Svcs	39,718	35,968	32,730	36,090	36,090	0	0.00%	No anticipated change in costs.
2195	Sewage Disposal Services	6,649	7,802	6,300	8,052	8,052	0	0.00%	No anticipated change in costs.
2197	Telephone/Telegraph Services	35,954	46,249	15,698	13,417	14,177	760	5.66%	Increase due to addition of new irrigation modem in BSP and EGP
2198	Water	105,732	61,095	86,400	66,000	67,810	1,810	2.74%	Anticipated Rate increase with Sacramento Water, Decrease in cost with Elk Grove Water due to lower use
2205	Automotive Maintenance Svcs	11,373	2,325	10,058	10,058	10,058	0	0.00%	Repairs and oil changes - no change in cost.
2226	Expendable Tools	19,040	19,776	23,280	23,280	20,200	(3,080)	-13.23%	New trucks outfitted in 14/15; Volunteer tools purchased in 14/15
2236	Fuel/Lubricant Supply	39,010	24,377	33,528	33,528	33,528	0	0.00%	District vehicle fuel - no change in cost
2261	Office Equipment Maintenance	1,559	2,783	1,620	2,800	2,460	(340)	-12.14%	Lower cost of new copier contract
2275	Rent/Lease Equipment Service	72,183	71,686	91,716	93,861	106,668	12,807	13.64%	Temp BSP container for equipment during construction; new vehicle for Security Patrol
2291	Other Equip Maint. Svc/Sup	23,226	46,680	20,285	20,285	20,285	0	0.00%	No anticipated change in costs.
2314	Clothing/Personal Supply	24,923	24,003	24,512	27,169	27,795	626	2.30%	Increase due to new staff replacements
2332	Food Supplies	1,879	2,287	1,520	2,568	3,220	652	25.39%	For quarterly staff training
2443	Medical Services	235	1,231	800	800	800	0	0.00%	No anticipated change in costs.

**"IN-HOUSE WORKSHEET"**  
**DISTRICT WIDE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT - 2015/16 BUDGET**

DEPARTMENT/SUB NAME: DISTRICT WIDE ZONE

BUDGET/SUB-BUDGET NO. 9379

Acct. No.	Account Description	2012/13 Actual	2013/14 Actual	2014/15 Approved	2014/15 Projected	2015/16 Requested	\$ Diff "+/(-)"	% Diff "+/(-)"	Reason for Increase/Decrease from 14/15
2505	Account/Financial Services	1,252	1,726	8,000	8,000	8,000	0	0.00%	No anticipated change in costs.
2525	Engineering Service	20,002	19,565	20,500	20,500	20,500	0	0.00%	No anticipated change in costs.
2531	Legal Services	7,509	11,599	7,500	7,500	7,500	0	0.00%	No anticipated change in costs.
2591	Professional Services	283,655	207,519	392,380	238,983	411,124	172,141	72.03%	Parking lot sweeping contract for storm water compliance; Special project consultant- local funding plan, contract implementation
2811	Data Processing Maint Svs	4,348	3,275	1,794	3,000	3,000	0	0.00%	No anticipated change in costs.
2812	Data Processing Supplies	790	5,263	1,680	1,253	800	(453)	-36.15%	Google Earth software is now free
2913	Auditor-Controller Service Chg	24,246	27,266	25,000	25,000	25,000	0	0.00%	No anticipated change in costs.
	<b>Subtotal 2000</b>	<b>1,323,130</b>	<b>1,184,861</b>	<b>1,545,215</b>	<b>1,395,742</b>	<b>1,609,398</b>	213,656	15.31%	
3210	Interest Expenses	2,229	2,007	2,726	2,726	1,500	(1,226)	-44.97%	Mower paid off in 14/15, lower costs in 15/16
3230	Lease Obligation Retire	32,253	26,201	32,923	31,914	16,000	(15,914)	-49.87%	Equipment paid off.
	<b>Subtotal 3000</b>	<b>34,482</b>	<b>28,208</b>	<b>35,649</b>	<b>34,640</b>	<b>17,500</b>	(17,140)	-49.48%	
4201	Structures & Improvements	0	0	0	0	45,000	45,000	#DIV/0!	Employee restroom/changing area for EGP Corp yard
4302	Other Equipment	14,135	31,556	18,000	13,796	76,800	63,004	456.68%	2 new Security Camera for BSP; BH Ice Machine for OSHA requirements; Aerator; Security Vehicle computer
4305	Computer Equipment	15,326	1,062	11,300	11,300	11,300	0	0.00%	No anticipated change in costs.
	<b>Subtotal 4000</b>	<b>29,461</b>	<b>32,618</b>	<b>29,300</b>	<b>25,096</b>	<b>133,100</b>	108,004	430.36%	
6980	Operating Transfers Out	172,888	119,195	122,208	122,208	106,282	(15,926)	-13.03%	Management Analyst now charged in 1000's
	<b>Subtotal 6980</b>	<b>172,888</b>	<b>119,195</b>	<b>122,208</b>	<b>122,208</b>	<b>106,282</b>	(15,926)	-13.03%	
7901	Contingencies	0	0	3,527	0	26,164	26,164	#DIV/0!	Unforeseen costs, only use if necessary
	<b>Subtotal 7000</b>	<b>0</b>	<b>0</b>	<b>3,527</b>	<b>0</b>	<b>26,164</b>	<b>26,164</b>	<b>#DIV/0!</b>	
	<b>TOTAL EXPENDITURES</b>	<b>2,116,753</b>	<b>2,270,304</b>	<b>2,751,422</b>	<b>2,560,014</b>	<b>3,032,787</b>	472,773	18.47%	
6990	Operating Transfers In	(2,221,814)	(2,218,754)	(2,471,998)	(2,474,648)	(2,823,387)	(348,739)	14.09%	Transfers based on budgeted expenditures and allocations to other zones.
	<b>Subtotal 6990</b>	<b>(2,221,814)</b>	<b>(2,218,754)</b>	<b>(2,471,998)</b>	<b>(2,474,648)</b>	<b>(2,823,387)</b>	(348,739)	14.09%	
9310	Vehicle Code Fines	(11,638)	(6,936)	(12,000)	(12,000)	(10,000)	2,000	-16.67%	Reduced fines being issued
9429	Building Rental	(121,667)	(50,900)	(48,900)	(48,900)	(48,900)	0	0.00%	No anticipated change in costs.
9790	Revenues-Other	(63,671)	(1,637)	(500)	(3,747)	(500)	3,247	-86.66%	No anticipated vendor rebates or recycling credits
9860	Sales of Personal Prop	(1,501)	(2,250)		(1,497)	0	1,497	-100.00%	No Surplus sale items anticipated in 15/16
9998	Encumbered Funds	0	0	(68,024)	(68,024)	(150,000)	(81,976)	120.51%	Camden Weir Project funds encumbered
	<b>Subtotal 9000</b>	<b>(200,564)</b>	<b>(60,494)</b>	<b>(279,424)</b>	<b>(134,168)</b>	<b>(209,400)</b>	(75,232)	56.07%	
	<b>TOTAL REVENUE</b>	<b>(2,422,378)</b>	<b>(2,279,248)</b>	<b>(2,751,422)</b>	<b>(2,608,816)</b>	<b>(3,032,787)</b>	(423,971)	16.25%	
	<b>NET OVERAGE/(DEFICIT)</b>	<b>305,625</b>	<b>8,944</b>	<b>0</b>	<b>48,802</b>	<b>0</b>	(48,802)	-100.00%	