

# Memo



**To:** Advisory Board of Directors

**From:** Tarry Smith, District Administrator  
Ingrid S. Penney, Administrative Services Manager

**Date:** August 17, 2017

**Subject:** Ratification of Adjustments to the Proposed Final Budget for FY 2017-18

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*Background:*

On July 20, 2017, the Advisory Board approved a proposed final budget for FY 2017-18 of \$5,461,686 for the General Fund 337A and \$775,017 for the Assessment Fund 337B. At the meeting Staff indicated that additional adjustments would be made once final revenues and expenditures for FY2016-17 were realized and the accounting records were closed. District staff has received the final report for FY2016-17 which is reflected in the financial statement on the current Agenda under the Consent Items (Item 2). The statement details by line item revenues received and breakdowns of expenditures by division. This memo focuses on the adjustments made to achieve the proposed final budget, a balanced budget.

Staff is seeking ratification of these adjustments, reflecting total budgets of:

*\$5,467,870 for the General Fund 337A*

*\$ 779,291 for the Assessment Fund 337B*

*Discussion:*

*General Fund 337A:*

Fund Balance Carry-Over - \$1,043,572 (new amount- rounded); \$10,000 was transferred to Equipment Reserve.

Actual revenue for FY 2016-17 came in ahead of projections by \$6,180 due to property tax and interest income increases. There were additional expenditure savings of \$4.

The combined increase to fund balance is \$6,184 on \$1,037,388, for a total of \$1,043,572; \$10,000 was transferred to Equipment Reserve.

*Assessment Fund 337B:*

Fund Balance Carry Over – 774,291 (new amount)

Actual revenue for FY 2016-17 included additional interest income of \$4,274. This amount added to the original fund balance of \$775,017 provides for a budget of \$774,291.

Adjustments:

District staff submitted the proposed final budget with adjustments to County staff on August 4, in order to meet the County’s deadline. The spreadsheets attached to this report provide the line item details.

The adjustments that were made follow:

General Fund 337A

Fund Balance and Contingency - Increase by \$6,184

Assessment Fund 337B

Fund Balance and Reimburse Payment of Assessment - Increase by \$4,274

In September, the Sacramento County Board of Supervisors will hold hearings to adopt the budget for each fund. In the meantime, the preliminary budget approved by the Board of Supervisors in June will serve as a provisional budget until the District’s final budget is adopted by the Sacramento County Board of Supervisors

**RECOMMENDATION:** Ratify and recommend to Sacramento County Board of Supervisors the adjustments to the Proposed Final Budget for the General Fund 337A and Assessment Fund 337B, as presented below:

*General Fund 337A:* Adjustment of \$6,184\* to the proposed final budget for FY 2017-18, as presented, for a total budget of \$5,467,870 as follows:

REVENUES -		EXPENDITURES -	
Property Taxes	1,895,900	Salaries & EE Benefits	2,665,628
Bldg Rentals, Interest	1,284,216	Services & Supplies	1,619,316
HOPTR & Local Gov Aid	371,182	CIP	637,683
Recreation Services			
Charges & other	825,500	Capital Equipment	78,000
Donations & Misc	57,500	Contingency/Reserve	<b>467,243*</b>
Fund Balance	<b>1,033,572*<sup>1</sup></b>	TOTAL	<b>5,467,870</b>
TOTAL	<b>5,467,870</b>		

<sup>1</sup> Reflects \$10,000 Transfer to Equipment Reserve

*Assessment Fund 337B*: Adjustment of \$4,274\*\* to the proposed final budget for FY 2017-18, as presented, for a total budget of \$779,291

<i>Revenues –</i>	<i>Expenditures -</i>	
Fund Balance: <b>\$774,291**</b>	Reim Payment	<b>\$715,974**</b>
Interest Income: 4,500	CIP	63,317

As in the past, Staff will monitor the budget, providing monthly financial statements and a mid-year report and continue to pursue program and project opportunities. We will address any needed changes during the mid year review.

**CARMICHAEL RECREATION & PARK DISTRICT  
PROPOSED FINAL BUDGET (ADJUSTED)  
FY 2017-18**

**FUND 337A**

**8/9/2017**

**REVENUE**

ACCT NO	ACCT TITLE	2016-2017 FINAL BGT	7/24/2017 ACT YE	2017-18 PRE BGT	2017-18 FNL BGT	2017-18 ADJ FNL	FNL VS ADJ	NOTES/COMMENTS
91910100	Property Taxes- Current/Secured	1,708,738	1,706,962	1,794,000	1,771,500	<b>1,771,500</b>	0	Projected growth of 3.78%
91910200	Property Taxes - Current/Unsecured	65,000	<b>63,890</b>	65,000	65,000	<b>65,000</b>	0	Based on trend
91910300	Supplemental PT - Current	24,000	<b>39,657</b>	10,413	26,000	<b>26,000</b>	0	" /mkt factors
91910400	Property Tax - Secured/Delinquent	16,000	12,331	12,332	12,500	<b>12,500</b>	0	Based on trend
91910500	Property Tax - Supplemental/Delinquent	1,355	1,967	1,967	2,000	<b>2,000</b>	0	" "
91910600	Property Tax Unitary	17,500	17,826	9,711	17,500	<b>17,500</b>	0	" "
91912000	Property Tax Redemption	40	105	0	100	<b>100</b>	0	" "
91913000	Prop Tax PR - Unsecured	1,500	<b>931</b>	1,500	1,000	<b>1,000</b>	0	" "
91914000	Property Tax - Penalties	450	<b>305</b>	450	300	<b>300</b>	0	" "
	<b>OBJECT TOTAL</b>	<b>1,834,583</b>	<b>1,843,974</b>	<b>1,895,373</b>	<b>1,895,900</b>	<b>1,895,900</b>	<b>0</b>	
94941000	Interest Income	0	<b>5,378</b>	0	0	<b>0</b>	0	
94942900	Building Rental - Other							
	LS Tenants	1,054,438	<b>1,050,738</b>	1,090,416	1,090,416	<b>1,090,416</b>	0	Lease Escalators
	LS Building Rentals	110,000	<b>124,135</b>	115,000	115,000	<b>115,000</b>	0	Based on trend
	District Wide Rentals	67,500	<b>71,578</b>	78,800	78,800	<b>78,800</b>	0	" "
	<b>TOTAL BUILDING RENTAL - OTHER</b>	<b>1,231,938</b>	<b>1,246,451</b>	<b>1,284,216</b>	<b>1,284,216</b>	<b>1,284,216</b>	<b>0</b>	
94944400	Food Svc Concessions		73		0	<b>0</b>	0	
	<b>OBJECT TOTAL</b>	<b>1,231,938</b>	<b>1,251,902</b>	<b>1,284,216</b>	<b>1,284,216</b>	<b>1,284,216</b>	<b>0</b>	
95952200	Homeowner Property Tax Relief	20,400	20,196	20,400	20,400	<b>20,400</b>	0	Based on trend
95953100	Aid frm Other Local Gov Agencies	462,466	461,602	255,782	350,782	<b>350,782</b>	0	Park Fees for CIP - Addt'l
	Reim for Assessment costs	93,216	93,216	0	0	<b>0</b>	0	1X Trnsf - FY16-17
95956900	State Aid - Other Misc Programs	0		0	0	<b>0</b>	0	
	<b>OBJECT TOTAL</b>	<b>576,082</b>	<b>575,014</b>	<b>276,182</b>	<b>371,182</b>	<b>371,182</b>	<b>0</b>	
96964600	Recreation Service Charges	740,296	841,554	750,000	825,000	<b>825,000</b>	0	Based on trend - Addt'l
96969700	Law Enforcement Services	2,500	915	500	500	<b>500</b>	0	" "
	<b>OBJECT TOTAL</b>	<b>742,796</b>	<b>842,469</b>	<b>750,500</b>	<b>825,500</b>	<b>825,500</b>	<b>0</b>	

**CARMICHAEL RECREATION & PARK DISTRICT  
PROPOSED FINAL BUDGET (ADJUSTED)  
FY 2017-18**

**FUND 337A**

8/9/2017

**REVENUE**

ACCT NO	ACCT TITLE	2016-2017 FINAL BGT	7/24/2017 ACT YE	2017-18 PRE BGT	2017-18 FNL BGT	2017-18 ADJ FNL	FNL VS ADJ	NOTES/COMMENTS
97970900	Taxable Sales	0	0	0	0	0	0	
97971000	Cash Overages	0	0	0	0	0	0	
97973000	Donations & Contributions	54,582	21,177	50,000	50,000	50,000	0	Projected
97974000	Insurance Proceeds	14,068	5,504	7,000	7,000	7,000	0	Based on trend
97979000	Other Revenue	500	434	500	500	500	0	
97979900	Prior Year Revenue	0		0	0	0	0	
	OBJECT TOTAL	69,150	27,115	57,500	57,500	57,500	0	
98985000	Sale of Real Property	0	0	0	0	0	0	
98986100	Gain on Sale of Fixed Asset	0	0	0	0	0	0	
	OBJECT TOTAL	0	0	0	0	0	0	
	BUDGET TOTAL	4,454,549	4,540,474	4,263,771	4,434,298	4,434,298	0	
	FUND BALANCE	1,012,724	1,012,724	839,075	1,037,388	1,043,572	6,184	Act FB Carry Over FY16-17
	TRANSFER TO REST RESERVE -EQUIF	0		-10,000	-10,000	-10,000	0	Equipment Reserve Fund
	TOTAL PROJECTION	5,467,273	5,553,198	5,092,846	5,461,686	5,467,870	6,184	

**CARMICHAEL RECREATION & PARK DISTRICT  
PROPOSED FINAL BUDGET (ADJUSTED)  
FY 2017-18**

8/9/2017

**FUND 337A - Combination**

ACCT NO	ACCT TITLE	2016-2017 FINAL BGT	2016-2017 ACT YE	2017-18 PRE BGT	2017-18 FNL BGT	2017-18 ADJ FNL	FNL VS ADJ	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:							
1110	S & W - Regular F/T & P/T	1,256,891	<b>1,054,875</b>	1,272,303	1,271,568	1,271,568	0	Reclass/Re-org/New; 2.5% COLA Min Wge; 2+ SPT M; SPT to RPT; Int Sec/Rec;reclass
1122	S & W - Temp P/T	432,595	<b>445,154</b>	388,070	407,070	407,070	0	coaches
	S & W - Custodial Assistants	45,173	<b>26,524</b>	0	0	0	0	Eliminated the classification
	S & W - Temp P/T Building Monitors	34,312	<b>44,415</b>	43,200	43,200	43,200	0	Add'l Monitors
1124	S & W - Board Members	0		0	0	0	0	
1130	Overtime	1,000	<b>421</b>	1,000	1,000	1,000	0	Projected need
1210	Retirement	345,730	286,267	327,413	331,405	331,405	0	Based on new rates
1220	OASHDI	135,795	120,379	130,869	132,712	132,712	0	SSI/MEDI - 7.65%
1230	Group Insurance	332,616	288,912	371,985	382,822	382,822	0	Based on est rates
1240	Workers' Comp	63,378	62,926	60,472	75,410	75,410	0	Based on new rates
1250	Unemployment	28,815	19,289	19,956	20,441	20,441	0	Based on current rates
1880	SAL & EE Benefits Prior Year	0		0	0	0	0	
	<b>OBJECT TOTAL</b>	<b>2,676,305</b>	<b>2,349,162</b>	<b>2,615,268</b>	<b>2,665,628</b>	<b>2,665,628</b>	<b>0</b>	
2000's	SERVICES & SUPPLIES							
2005	Advertising & Legal Notices	21,401	<b>20,610</b>	31,566	31,566	31,566	0	Marketing Plan Budget added
2015	Blueprint/Copying Service	0	237	200	200	200	0	Based on trend
2022	Books/Personal Supplies	400	399	450	435	435	0	Based on actual new subscription rate
2024	Periodicals/Subscriptions	0		0	0	0	0	
2029	Business/Conference Expenses	14,500	9,032	16,000	16,000	16,000	0	Add'l staff attendance
2035	Education/Training Services	3,800	2,174	3,100	3,100	3,100	0	Based on trend
2036	Education/Training Supplies	0	0	0	0	0	0	
2037	Tuition Reimbursement	0	0	0	0	0	0	
2038	Employee Recognition	0	169	0	0	0	0	Based on trend
2039	Transportation	1,500	1,377	1,500	1,500	1,500	0	" "
2051	Liability Insurance - District Wide	75,000	68,423	75,000	75,000	75,000	0	" "
2061	Memberships	6,750	5,325	6,750	6,750	6,750	0	" "
2076	Office Supplies	8,900	9,334	8,900	10,000	10,000	0	" "
2081	Postage	9,900	9,256	10,400	10,400	10,400	0	Slight increase cost of postage by .02
2085	Printing Services	500	7	500	500	500	0	" "
2103	Agricultural/Horticultural Services	10,000	150	148,000	179,836	179,836	0	Landscape Contract \$91,836; Tree Maintenance add'l \$70K
2104	Agricultural/Horticultural Supplies	14,000	<b>3,647</b>	15,000	15,000	15,000	0	Playground fiber&Expanded turf program
2111	Building Maintenance Service	0	0	0	0	0	0	Based on trend
2112	Building/Carpentry Supplies	18,000	<b>12,015</b>	18,000	18,000	18,000	0	" "
2131	Electrical Services	1,000	309	1,500	1,500	1,500	0	" "
2132	Electrical Supplies	8,500	7,484	13,000	13,000	13,000	0	Install LED @ CP Clubhouse
2141	Land Improvement Services	1,000	0	1,000	1,000	1,000	0	
2142	Land Improvement Supplies	23,000	16,614	28,000	28,000	28,000	0	Ptable replace; Sutter Pk Sign; ADA Imp
2151	Mechanical System Maintenance Services	5,000	4,727	5,000	5,000	5,000	0	Based on previous budget estimate
2152	Mechanical System Maintenance Supplies	16,000	23,138	20,000	20,000	20,000	0	Vet's Hall Heat Pump; LSCC est replacements
2162	Painting Supplies	4,000	2,722	4,000	4,000	4,000	0	Based on previous budget estimate
2167	Plumbing Services	3,000	3,203	6,500	6,500	6,500	0	Based on trend

**CARMICHAEL RECREATION & PARK DISTRICT  
PROPOSED FINAL BUDGET (ADJUSTED)**

**FY 2017-18**

**FUND 337A - Combination**

8/9/2017

ACCT NO	ACCT TITLE	2016-2017 FINAL BGT	2016-2017 ACT YE	2017-18 PRE BGT	2017-18 FNL BGT	2017-18 ADJ FNL	FNL VS ADJ	NOTES/COMMENTS
2168	Plumbing Supplies	30,000	38,106	35,000	35,000	35,000	0	Controller replacement
2185	Permit Charges	3,000	2,507	3,000	3,000	3,000	0	Based on trend - 2% Adm; 17% Rec; 81% Mtn
2191	Electricity - District Wide	34,500	<b>32,041</b>	34,500	34,500	34,500	0	" " " "
	LS - Electricity	95,000	<b>95,952</b>	95,000	95,000	95,000	0	" " " "
2192	Natural Gas/LPG - District Wide	3,000	<b>2,313</b>	3,000	3,100	3,100	0	" " " "
	LS - Natural Gas/LPB	24,000	<b>31,169</b>	30,000	30,500	30,500	0	Based on trend - 2% Adm; 17% Rec; 81% Mtn
2193	Refuse Collection/Disposal Service	31,500	<b>32,679</b>	36,000	36,000	36,000	0	" " " "
	LS - Refuse	8,500	<b>8,665</b>	10,000	10,000	10,000	0	" " " "
2195	Sewage Disposal Service	3,855	<b>4,062</b>	4,500	4,500	4,500	0	" " " "
	LS - Sewer	19,000	<b>19,155</b>	19,500	19,500	19,500	0	" " " "
2197	Telephone Service	30,000	28,978	30,000	30,000	30,000	0	" " " "
2198	Water	120,000	134,214	150,000	150,000	150,000	0	" " " "
2205	Auto Maintenance Services	14,000	9,951	12,000	12,000	12,000	0	Based on trend
2206	Auto Maintenance Supplies	14,704	6,684	12,704	12,704	12,704	0	" "
2226	Expendable Tools/Inst Supplies	15,000	15,308	15,000	15,000	15,000	0	" "
2232	Fire Supplies	1,700	965	2,000	2,000	2,000	0	" "
2236	Fuel/Lubricants	18,000	14,826	19,000	19,000	19,000	0	" "
2261	Office Equipment Maintenance Services	12,500	7,149	12,950	12,950	12,950	0	Riso copy printer maint cont inc
2262	Office Equipment Maintenance Supplies	15,000	1,728	15,000	15,000	15,000	0	Based on previous budget estimate
2275	Rent/Lease Equipment	11,000	10,802	13,000	13,000	13,000	0	Projected need
2291	Other Equipment Maintenance Svc	4,600	5,057	5,000	5,000	5,000	0	" "
2292	Other Equipment Maintenance Supply	13,900	13,675	13,900	13,900	13,900	0	Based on previous budget estimate
2314	Clothing/Personal Supplies	5,000	4,196	6,000	6,000	6,000	0	Projected need
2321	Custodial Services	0	148	130,000	117,808	117,808	0	Janitorial Contract (117,808)
2322	Custodial Supplies	22,000	19,289	18,500	18,500	18,500	0	Less due to contract; add \$8,500 for Gym floors
2332	Food/Catering Supplies	660	696	700	700	700	0	Projected need
2443	Medical Service	3,000	4,678	4,500	5,000	5,000	0	Drug screening/PreEmployment Physicals - Based on trend
2444	Medical Supplies	0	0	0	0	0	0	
2505	Accounting/Financial Services	23,300	10,735	23,300	23,300	23,300	0	Based on trend
2507	Assessor's Collection Services	26,000	24,837	26,000	26,000	26,000	0	" "
2511	Appraisal Services	0	0	0	0	0	0	
2521	Temporary Help	0	0	0	0	0	0	
2531	Legal Services	0	0	0	0	0	0	
2541	Personnel Services - Fingerprinting	0	1,232	0	3,000	3,000	0	Fingerprinting - moved frm GL 2851
2551	Planning Costs	0	0	0	0	0	0	
2552	Environmental Services	0	0	0	0	0	0	
2571	Security Services	63,000	39,950	45,500	45,500	45,500	0	Projected need
2591	Other Professional Services	35,650	38,450	7,200	7,200	7,200	0	No consulting contracts(i.e. ADA); DAallowance
2811	Data Processing Services	1,500	880	3,000	3,000	3,000	0	Website Upgrade
2812	Computer Software/Licensing	12,500	6,976	22,150	22,150	22,150	0	New software -R:CervisTechVolntr/M:ArborPro Proj need; moved fingerprinting to GL 2541; some coaches
2851	Recreation Services	160,000	142,586	163,000	144,175	144,175	0	reclass to Seasnal PT EE (SW&Bnfts- 1000 Series)
2852	Recreation Supplies	61,143	<b>42,344</b>	82,243	116,843	116,843	0	Add'l tbls/chairs/carts;AED;BB Hoist;Scorebd
2880	Prior Year Service & Supply	0	0	0	0	0	0	ADD: CP Tables 2600; LSCC event chairs \$20k

**CARMICHAEL RECREATION & PARK DISTRICT  
PROPOSED FINAL BUDGET (ADJUSTED)  
FY 2017-18**

**FUND 337A - Combination**

8/9/2017

ACCT NO	ACCT TITLE	2016-2017 FINAL BGT	2016-2017 ACT YE	2017-18 PRE BGT	2017-18 FNL BGT	2017-18 ADJ FNL	FNL VS ADJ	NOTES/COMMENTS
2896	Cash/Inventory Shortages	0	0	0	0	0	0	Portable Misting Station 7500; Bubble Soccer 4500
2898	Other Operating Supplies	830	0	830	830	830	0	
2899	Other Operating Services	20,000	22,538	26,500	26,500	26,500	0	Based on trend
	PBID	0	30,158	30,158	31,100	31,100	0	FY16-17 ACTUAL EXP + escalator
2911	Systems Development Services	1,839	1,839	2,759	2,759	2,759	0	Add'l COMPASS User license
2912	Systems Development Supplies	0	0	0	0	0	0	
2921	GS Printing Svc	0	3	10	10	10	0	Based on trend
	<b>OBJECT TOTAL</b>	<b>1,205,332</b>	<b>1,107,873</b>	<b>1,577,770</b>	<b>1,619,316</b>	<b>1,619,316</b>	<b>0</b>	
3000's	INTEREST & ASSESSMENTS							
3210	Interest Expense	8,251	8,251	0	0	0	0	NO MORE LOAN PAYMENTS!!!
3230	Lease Obligation Retirement	301,989	301,988	0	0	0	0	" " "
	<b>OBJECT TOTAL</b>	<b>310,240</b>	<b>310,239</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
4000's	FIXED ASSETS							
4201	Structures & Improvements	473,974	523,344	345,683	525,683	525,683	0	See CIP; + Undesignated frm Donations; Addt'l items on list
4202	Improvements Other than Buildings	185,797	34,957	45,000	112,000	112,000	0	" "
	<b>OBJECT TOTAL</b>	<b>659,771</b>	<b>558,301</b>	<b>390,683</b>	<b>637,683</b>	<b>637,683</b>	<b>0</b>	
4301	Equipment - Prop	0	184,051	78,000	78,000	78,000	0	6' Mower, Boom Sprayer, & Top Dresser
4302	Other Equipment	184,500	0	0	0	0	0	
	<b>OBJECT TOTAL</b>	<b>184,500</b>	<b>184,051</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>0</b>	
7901	Appropriation for Contingencies	431,125	0	431,125	461,059	467,243	6,184	Add'l available funds added to Contingency
	<b>OBJECT TOTAL</b>	<b>431,125</b>	<b>0</b>	<b>431,125</b>	<b>461,059</b>	<b>467,243</b>	<b>6,184</b>	
	<b>BUDGET UNIT TOTAL</b>	<b>5,467,273</b>	<b>4,509,626</b>	<b>5,092,846</b>	<b>5,461,686</b>	<b>5,467,870</b>	<b>6,184</b>	



**CARMICHAEL RPD - PARKS MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT  
PROPOSED FINAL BUDGET (ADJUSTED)  
FY 2017-18**

Fund 337B

8/9/2017

**REVENUE**

ACCT NO	ACCT TITLE	2014-15 ACT YE	2015-16 ACT YE	2016-17 PRE BGT	2016-17 FNL BGT	2016-17 ACT YE	2017-18 PRE BGT	2017-18 FNL BGT	2017-18 FNL BGT	FNL vs ADJ
94941000	Interest Income	533	4,577	1,000	0	8,834	1,000	4,500	4,500	0
	OBJECT TOTAL	533	4,577	1,000	0	8,834	1,000	4,500	4,500	0
95953100	Aid from Other Local Government	0	0	0	0	0	0	0	0	0
	OBJECT TOTAL	0	0	0	0	0	0	0	0	0
96960300	Special Assessment	0	0	0	0	-1,000	0	0	0	0
	OBJECT TOTAL	0	0	0	0	-1,000	0	0	0	0
97976200	Assessment Fees	653,718	662,149	666,210	0	0	0	0	0	0
97979000	Other Revenue	0	0	0	0	0	0	0	0	0
97979900	Prior Year Revenue	0	0	0	0	0	0	0	0	0
	OBJECT TOTAL	653,718	662,149	666,210	0	0	0	0	0	0
	BUDGET TOTAL	654,251	666,726	667,210	0	7,834	1,000	4,500	4,500	0
	FUND BALANCE	0	654,251	1,321,461	1,320,977	1,320,977	769,519	770,517	774,791	4,274
	TOTAL PROJECTION	654,251	1,320,977	1,988,671	1,320,977	1,328,811	770,519	775,017	779,291	4,274

**CARMICHAEL RPD - PARKS AND RECREATION IMPROVEMENT DISTRICT  
PROPOSED FINAL BUDGET (ADJUSTED)  
FY 2017-18**

**Fund 337B**

8/9/2017

**EXPENDITURES**

ACCT NO	ACCT TITLE	2014-15 ACT YE	2015-16 ACT YE	2016-17 PRE BGT	2016-17 FNL BGT	2016-17 ACT YE	2017-18 PRE BGT	2017-18 FNL BGT	2017-18 ADJ FNL	FNL vs ADJ FNL
2000's	SERVICES & SUPPLIES									
20210400	Agricultural & Hort Supplies	0	0	7,200	0	0	0	0	0	0
20211200	Building/Carpentry Supplies	0	0	5,000	0	0	0	0	0	0
20216800	Plumbing Supplies	0	0	4,500	0	0	0	0	0	0
20223600	Fuel/Lubricants	0	0	2,000	0	0	0	0	0	0
20229200	Other Equipment Mntrn Sup	0	0	0	0	0	0	0	0	0
20232200	Custodial Supplies	0	0	4,000	0	0	0	0	0	0
20250500	Accounting/Financial Services	0	0	0	85,000	0	0	0	0	0
20250700	Assessment Collection	0	0	15,000	0	0	0	0	0	0
20253100	Legal Services	0	0	0	270,000	260,804	0	0	0	0
20257100	Security Services	0	0	130,800	0	0	0	0	0	0
20259100	Other Professional Services	0	0	36,622	0	0	0	0	0	0
20289900	Other Operating Services	0	0	93,216	93,216	93,216	0	0	0	0
	OBJECT TOTAL	0	0	298,338	448,216	354,020	0	0	0	0
3000's	INTEREST & ASSESSMENT									
30342000	Reimb Payment	0	0	0	872,761	200,000	707,202	711,700 *	715,974	4,274
	OBJECT TOTAL	0	0	0	872,761	200,000	707,202	711,700	715,974	4,274
4000's	FIXED ASSETS									
42420100	Structures and Buildings	0	0	85,000	0	0	63,317	63,317 **	63,317	0
42420200	Improvements Other than Buildings	0	0	1,359,966	0	0	0	0	0	0
	OBJECT TOTAL	0	0	1,444,966	0	0	63,317	63,317	63,317	0
43430200	Other Equipment	0	0	46,500	0	0	0	0	0	0
	OBJECT TOTAL	0	0	46,500	0	0	0	0	0	0
79790100	Appropriation for Contingencies	0	0	198,867	0	0	0	0	0	0
	OBJECT TOTAL	0	0	198,867	0	0	0	0	0	0
	BUDGET UNIT TOTAL	0	0	1,988,671	1,320,977	554,020	770,519	775,017	779,291	4,274

\*Levies paid for FY2014-15 are eligible for reimbursement thru FY2017-18; FY2015-16 are eligible for reimbursement thru FY2018-19

\*\*Use to fund remaining cost of LSCC Hallway Project in the CIP recommendation for the General Fund 337A