

**OPEN SPACE ADVISORY COMMITTEE**  
**STAFF REPORT**

**MEETING DATE:** July 15, 2013

**AGENDA ITEM NUMBER:** 3B

**STAFF:** Juan F. Guzman, Open Space Manager



**REQUEST:** **For Possible Action:** Regarding making recommendations to the Board of Supervisors for the 2013-14 budget for the Open Space Program.

**GENERAL DISCUSSION:**

Attached please find Exhibit A, Quality of Life Fund, Fiscal Year 2012-13 and Fiscal Year 2013-14. This covers all the income of the Quality of Life fund as provided by ordinance (20% parks maintenance, 40% parks capital, and 40% open space). This exhibit summarizes the personnel salaries, wages and benefits and operation and maintenance accounts for the three programs and allows a quick at-a-glance view of the three budgets.

Exhibit B summarizes the Open Space budget recap form for Fiscal Year 2013-14 and, for comparison, Fiscal Year 2012-13.

Exhibit C includes the budget preparation spreadsheets provided by the Finance Department. Exhibit C was presented to the Board of Supervisors for budget approval.

Exhibit D provides information as to the percentages of salaries of the entire Parks and Recreation Department that is proportional to the Question-18 Open Space accounts, as well as the other accounts available to the Parks and Recreation Department.

If the Committee desires to recommend an increase or decrease to any Open Space account, this is the time to provide direction. Any change proposed by the Committee, with the concurrence of the Parks and Recreation Director and the City Manager, will be submitted to the Finance Department for their approval. The overall budget was already approved by the Board of Supervisors. However, it is one of the functions of the Open Space Advisory Committee, pursuant to the provisions of Chapter 13.06 of the Carson City Municipal Code, to advise the City Manager and Board of Supervisors on matters pertaining to the City budget and the Open Space expenditures.

**RECOMMENDED ACTION:** I move to recommend to the Board of Supervisors the 2013-14 Open Space budget as submitted and reflected in Exhibit B Budget Recap, Fiscal Year 2013-14.

# Exhibit A

## Quality of Life Fund Fy 2014 Budget

	20% Park Maintenance	40% Park Capital	40% Open Space	Fund Total
<b>Revenues</b>				
Beginning Balance	41,365 ✓	123,561 ✓	100,773 ✓	265,699
<b>Sales Tax Revenue</b>	<b>399,901</b>	<b>799,802</b>	<b>799,802</b>	<b>1,999,505</b>
Interest Income	10,000	20,000	20,000	50,000
Federal Grants			0	0
State Grants				0
Miscellaneous			0	0
Transferred In from Parks Maintenance	0	0	0	0
Total	<u>451,266</u>	<u>943,363</u>	<u>920,575</u>	<u>2,315,204</u>
<b>Expenses</b>				
Salaries, Wages and Benefits	127,551 ✓	15,272 ✓	299,675 ✓	442,498
Services and Supplies	94,309 ✓	30,792 ✓	190,183 ✓	315,284
BMX				0
Auditorium Seating				0
New Gym				0
Centennial fields				0
Trails				0
Community Center Roof				0
Beautification				0
Rifle/Pistol Range				0
SNPLMA fuels reduction				0
NRCS grants				0
Roberts house		25,000 ✓		25,000
Lands Bill Implementation				0
Bently Property				0
Land Acquisition			0	0
Undesignated Projects		118,932 ✓	0	118,932
Boys & Girls Club	117,000 ✓			117,000
Capital Outlay				0
Transfer Out - General Fund	77,890			77,890
Transfer Out - Debt Service		646,654	341,290	987,944
Transferred to Parks Capital		0	0	0
Total	<u>416,750</u>	<u>836,650</u>	<u>831,148</u>	<u>2,084,548</u>
Ending Balance - June 30, 2014	<u>34,516</u>	<u>106,713</u>	<u>89,427</u>	<u>230,656</u>
	\$ 338,860 ✓	\$ 189,996 ✓	\$ 489,858 ✓	

Quality of Life Fund  
 Fy 2013 Estimated

	20% Park Maintenance	40% Park Capital	40% Open Space	Fund Total
<b>Revenues</b>				
Beginning Balance	48,967	6,180,169	1,424,100	7,653,236
<b>Sales Tax Revenue</b>	<b>388,253</b>	<b>776,507</b>	<b>776,507</b>	<b>1,941,267</b>
Interest Income	10,000	20,000	20,000	50,000
Federal Grants			455,607	455,607
State Grants				0
Miscellaneous			0	0
Transferred In from Parks Maintenance	0	0	0	0
Total	<u>447,220</u>	<u>6,976,676</u>	<u>2,676,214</u>	<u>10,100,110</u>
<b>Expenses</b>				
Salaries, Wages and Benefits	122,109	15,272	289,581	426,962
Services and Supplies	95,934	61,994	499,297	657,225
BMX		61,539		61,539
Auditorium Seating		68,834		68,834
New Gym		5,769,327		5,769,327
Centennial fields		102,252		102,252
Trails		5,708		5,708
Community Center Roof				0
Beautification		28,714		28,714
Rifle/Pistol Range		22,930		22,930
SNPLMA fuels reduction			359,047	359,047
NRCS grants				0
Ash to Kings Canyon Trail			10,000	10,000
Lands Bill Implementation			498,247	498,247
Bently Property			96,560	96,560
Land Acquisition			489,129	489,129
Undesignated Projects		72,779	0	72,779
Boys & Girls Club	115,000			115,000
Capital Outlay				0
Transfer Out - General Fund	72,812			72,812
Transfer Out - Debt Service		643,766	333,580	977,346
Transferred to Parks Capital		0	0	0
Total	<u>405,855</u>	<u>6,853,115</u>	<u>2,575,441</u>	<u>9,834,411</u>
Ending Balance - June 30, 2013	<u>41,365</u> ✓	<u>123,561</u> ✓	<u>100,773</u> ✓	<u>265,699</u>

# Exhibit B

Q18 OPEN SPACE  
BUDGET RECAP.  
254-5047-452 FY 13/14

<u>ACCOUNT NUMBER</u>	<u>BUDGET</u>	<u>EXPENDITURES</u>	<u>BALANCE</u>	<u>PERCENT EXPENDED</u>
SALARIES 0101	\$182,321.00	\$0.00	\$182,321.00	0.00%
HOURLY/SEASONAL 0102	\$35,000.00	\$0.00	\$35,000.00	0.00%
SHIFT DIFFERENTIAL 0104	\$0.00	\$0.00	\$0.00	
MANAGEMENT LEAVE 0106	\$0.00	\$0.00	\$0.00	#DIV/0!
ANNUAL LEAVE 0107	\$0.00	\$0.00	\$0.00	#DIV/0!
SICK LEAVE 0108	\$0.00	\$0.00	\$0.00	#DIV/0!
OVERTIME 0111	\$0.00	\$0.00	\$0.00	#DIV/0!
CALL BACK 0112	\$0.00	\$0.00	\$0.00	#DIV/0!
FLSA 0114	\$0.00	\$0.00	\$0.00	#DIV/0!
HOLIDAY PAY 0116	\$0.00	\$0.00	\$0.00	#DIV/0!
SOCIAL SECURITY 0220	\$0.00	\$0.00	\$0.00	#DIV/0!
SALARIES AND WAGES TOTAL	\$217,321.00	\$0.00	\$217,321.00 \$217,321.00	0.00%
MEDICARE 0225	\$3,184.00	\$0.00	\$3,184.00	0.00%
RETIREMENT 0230	\$46,279.00	\$0.00	\$46,279.00	0.00%
GROUP INSURANCE 0240	\$24,455.00	\$0.00	\$24,455.00	0.00%
DISABILITY INSURANCE 0242	\$0.00	\$0.00	\$0.00	#DIV/0!
WORKERS COMP. 0250	\$1,997.00	\$0.00	\$1,997.00	0.00%
EDUCATION INCENTIVE 0260	\$500.00	\$0.00	\$500.00	0.00%
FOUL WEATHER ALLOWANCE 0266	\$30.00	\$0.00	\$30.00	0.00%
CAR ALLOWANCE 0270	\$4,497.00	\$0.00	\$4,497.00	0.00%
PHONE ALLOWANCE 0271	\$1,412.00	\$0.00	\$1,412.00	0.00%
EMPLOYEE BENEFITS TOTAL	\$82,354.00	\$0.00	\$82,354.00	0.00%
PROFESSIONAL SERVICES 0309	\$31,000.00	\$0.00	\$31,000.00	0.00%
TRAINING 0330	\$3,000.00	\$0.00	\$3,000.00	0.00%
CONTRACTUAL SERVICE 0349	\$20,000.00	\$0.00	\$20,000.00	0.00%
VEHICLE REPAIR & MAINT. 0435	\$500.00	\$0.00	\$500.00	0.00%
OFFICE EQUIPMENT RENTAL 0444	\$5,500.00	\$0.00	\$5,500.00	0.00%
MAINTENANCE/MANAGEMENT 0450	\$50,000.00	\$0.00	\$50,000.00	0.00%
FIRE SUPPRESSION 0451	\$38,000.00	\$0.00	\$38,000.00	0.00%

Q18 OPEN SPACE  
BUDGET RECAP.  
254-5047-452 FY 13/14

					<b>CARRYOVER NEEDS TO BE \$46,475.00</b>
HORSECREEK STEWARDSHIP/MAN. 0452	\$0.00	\$0.00	\$0.00	#DIV/0!	
PRINTING/ADVERTISING 0542	\$500.00	\$0.00	\$500.00		0.00%
MEMBERSHIP/PUBLICATIONS 0545	\$1,000.00	\$0.00	\$1,000.00		0.00%
TRAVEL 0580	\$5,375.00	\$0.00	\$5,375.00		0.00%
OFFICE SUPPLIES 0601	\$4,000.00	\$0.00	\$4,000.00		0.00%
POSTAGE/SHIPPING 0602	\$500.00	\$0.00	\$500.00		0.00%
OPERATING SUPPLIES 0625	\$2,000.00	\$0.00	\$2,000.00		0.00%
BOOKS/PERIODICALS 0645	\$250.00	\$0.00	\$250.00		0.00%
VEHICLE FUEL 0660	\$1,000.00	\$0.00	\$1,000.00		0.00%
TELEPHONE 0710	\$1,500.00	\$0.00	\$1,500.00		0.00%
ISC GENERAL FUND 0901	\$23,082.00	\$0.00	\$23,082.00		0.00%
FLEET MANAGEMENT 0950	\$2,976.00	\$0.00	\$2,976.00		0.00%
 SERVICE AND SUPPLIES	 \$190,183.00	 \$0.00	 \$190,183.00		 0.00%
 <b>SNPLMA-FUELS REDUCTION 1220</b>	 \$0.00	 \$0.00	 \$0.00	 #DIV/0!	 <b>CARRYOVER</b>
<b>NDEP - ASH CANYON EROSION CONT. 1273</b>	\$0.00	\$0.00	\$0.00	#DIV/0!	<b>CARRYOVER</b>
<b>LAND ACQUISITION 7401</b>	\$0.00	\$0.00	\$0.00	#DIV/0!	<b>CARRYOVER</b>
<b>LANDS BILL 7405</b>	\$0.00	\$0.00	\$0.00	#DIV/0!	<b>CARRYOVER</b>
<b>LANDS BILL CONVEYANCE 0305</b>	\$0.00	\$0.00	\$0.00	#DIV/0!	<b>\$0.00</b>
<b>SNPLMA-EAGLE VALLEY CREEK SEG. 6540</b>	\$0.00	\$0.00	\$0.00	#DIV/0!	<b>CARRYOVER</b>
<b>ASH TO KINGS CANYON TRAIL 7834</b>	\$0.00	\$0.00	\$0.00	#DIV/0!	<b>CARRYOVER</b>
 <b>CAPITAL OUTLAY TOTAL</b>	 \$0.00	 \$0.00	 \$0.00	 #DIV/0!	
 <b>GRAND TOTAL</b>	 \$489,858.00	 \$0.00	 \$489,858.00		 0.00%
 <b>NDEP - ASH CANYON EROSION CONTROL</b>					
254-0000-331-9473	\$ 10,000.00	\$ -	\$10,000.00		
 <b>USDA-SNPLMA EAGLE VALLEY CREEK SEG.</b>					
254-0000-331-7340	\$ 252,700.00	\$ -	\$252,700.00		
 <b>USDI-SNPLMA FUELS REDUCTION</b>					

Q18 OPEN SPACE  
BUDGET RECAP.  
254-5047-452 FY 13/14

254-0000-331-7320 \$ 329,346.08 \$ - \$329,346.08

**SELECTIVE SALES & USE TAX**

**PROPOSED**

254-0000-314-2500

\$ 1,999,505.00

20% - 254-5012-452

\$ 399,901.00

40% - 254-5046-452

\$ 799,802.00

40% - 254-5047-452

\$ 799,802.00

% OF FY 13/14

1.37%

**BOLD ARE CARRYOVERS**

Q18 OPEN SPACE  
BUDGET RECAP.  
254-5047-452 FY 12/13

<u>ACCOUNT NUMBER</u>	<u>BUDGET</u>	<u>EXPENDITURES</u>	<u>BALANCE</u>	<u>PERCENT EXPENDED</u>
SALARIES 0101	\$180,072.00	\$165,957.04	\$14,114.96	92.16%
HOURLY/SEASONAL 0102	\$35,000.00	\$40,160.33	-\$5,160.33	114.74%
SHIFT DIFFERENTIAL 0104	\$0.00	\$169.40	-\$169.40	
MANAGEMENT LEAVE 0106	\$0.00	\$3,521.49	-\$3,521.49	#DIV/0!
ANNUAL LEAVE 0107	\$0.00	\$0.00	\$0.00	#DIV/0!
SICK LEAVE 0108	\$0.00	\$0.00	\$0.00	#DIV/0!
OVERTIME 0111	\$0.00	\$330.22	-\$330.22	#DIV/0!
CALL BACK 0112	\$0.00	\$21.37	-\$21.37	#DIV/0!
FLSA 0114	\$0.00	\$7.79	-\$7.79	#DIV/0!
HOLIDAY PAY 0116	\$0.00	\$37.53	-\$37.53	#DIV/0!
SOCIAL SECURITY 0220	\$0.00	\$0.00	\$0.00	#DIV/0!
 SALARIES AND WAGES TOTAL	 \$215,072.00	 \$210,205.17	 \$4,866.83 \$4,866.83	 97.74%
 MEDICARE 0225	 \$3,144.00	 \$2,512.64	 \$631.36	 79.92%
RETIREMENT 0230	\$41,665.00	\$39,699.10	\$1,965.90	95.28%
GROUP INSURANCE 0240	\$24,601.00	\$22,236.17	\$2,364.83	90.39%
DISABILITY INSURANCE 0242	\$252.00	\$0.00	\$252.00	0.00%
WORKERS COMP. 0250	\$1,997.00	\$1,418.24	\$578.76	71.02%
EDUCATION INCENTIVE 0260	\$0.00	\$450.00	-\$450.00	#DIV/0!
FOUL WEATHER ALLOWANCE 0266	\$30.00	\$30.00	\$0.00	100.00%
CAR ALLOWANCE 0270	\$4,497.00	\$4,295.25	\$201.75	95.51%
PHONE ALLOWANCE 0271	\$1,412.00	\$1,287.00	\$125.00	91.15%
 EMPLOYEE BENEFITS TOTAL	 \$77,598.00	 \$71,928.40	 \$5,669.60	 92.69%
 <b>PROFESSIONAL SERVICES 0309</b>	 <b>\$50,000.00</b>	 <b>\$23,347.52</b>	 <b>\$26,652.48</b>	 <b>46.70%</b>
<b>\$20,000 + \$30,000 carryover</b>				
TRAINING 0330	\$3,000.00	\$1,000.00	\$2,000.00	33.33%
<b>CONTRACTUAL SERVICE 0349</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$20,000.00</b>	<b>0.00%</b>
<b>\$10,000 + \$10,000 carryover</b>				
UNEMPLOYMENT COMPENSATION 0362	\$0.00	\$0.00	\$0.00	#DIV/0!
VEHICLE REPAIR & MAINT. 0435	\$0.00	\$0.00	\$0.00	#DIV/0!

Q18 OPEN SPACE  
BUDGET RECAP.  
254-5047-452 FY 12/13

<b>MAINTENANCE/MANAGEMENT 0450</b>	<b>\$231,111.00</b>	<b>\$51,122.60</b>	<b>\$179,988.40</b>	<b>22.12%</b>
<b>\$15,000 + \$216,111 carryover</b>				
FIRE SUPPRESSION 0451	\$100,000.00	\$0.00	\$100,000.00	0.00%
<b>HORSECREEK STEWARDSHIP/MAN. 0452</b>	<b>\$46,475.00</b>	<b>\$0.00</b>	<b>\$46,475.00</b>	<b>0.00% CARRYOVER</b>
PRINTING/ADVERTISING 0542	\$500.00	\$223.44	\$276.56	44.69%
MEMBERSHIP/PUBLICATIONS 0545	\$1,000.00	\$448.33	\$551.67	44.83%
TRAVEL 0580	\$5,375.00	\$567.74	\$4,807.26	10.56%
OFFICE SUPPLIES 0601	\$4,000.00	\$4,216.33	-\$216.33	105.41%
POSTAGE/SHIPPING 0602	\$500.00	\$70.44	\$429.56	14.09%
OPERATING SUPPLIES 0625	\$2,000.00	\$1,900.64	\$99.36	95.03%
BOOKS/PERIODICALS 0645	\$250.00	\$0.00	\$250.00	0.00%
VEHICLE FUEL 0660	\$1,000.00	\$734.16	\$265.84	73.42%
TELEPHONE 0710	\$1,500.00	\$96.33	\$1,403.67	6.42%
ISC GENERAL FUND 0901	\$29,334.00	\$29,334.00	\$0.00	100.00%
FLEET MANAGEMENT 0950	\$3,252.00	\$3,252.00	\$0.00	100.00%
SERVICE AND SUPPLIES	\$499,297.00	\$116,313.53	\$382,983.47	23.30%
SNPLMA-FUELS REDUCTION 1220	\$359,047.00	\$34,291.56	\$324,755.44	9.55%
NDEP - ASH CANYON EROSION CONT. 1273	\$0.00	\$569.25	-\$569.25	#DIV/0!
<b>LAND ACQUISITION 7401</b>	<b>\$489,129.00</b>	<b>\$390,710.00</b>	<b>\$98,419.00</b>	<b>79.88% CARRYOVER</b>
<b>LANDS BILL 7405</b>	<b>\$498,247.00</b>	<b>\$0.00</b>	<b>\$498,247.00</b>	<b>0.00% CARRYOVER</b>
<b>LANDS BILL CONVEYANCE 0305</b>	<b>\$0.00</b>	<b>\$41,631.32</b>	<b>-\$41,631.32</b>	<b>#DIV/0! \$456,615.68</b>
SNPLMA-EAGLE VALLEY CREEK SEG. 6540	\$0.00	\$0.00	\$0.00	#DIV/0!
SNPLMA-BENTLEY ACQUISITION 7406	\$96,560.00	\$0.00	\$96,560.00	0.00%
<b>ASH TO KINGS CANYON TRAIL 7834</b>	<b>\$10,000.00</b>	<b>\$2,450.00</b>	<b>\$7,550.00</b>	<b>24.50% CARRYOVER</b>
<b>\$10,000 carryover</b>				
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$1,452,983.00</b>	<b>\$469,652.13</b>	<b>\$983,330.87</b>	<b>32.32%</b>
<b>GRAND TOTAL</b>	<b>\$2,244,950.00</b>	<b>\$868,099.23</b>	<b>\$1,376,850.77</b>	<b>38.67%</b>
<b>NDEP - ASH CANYON EROSION CONTROL</b>				
<b>254-0000-331-9473</b>	<b>\$ 10,000.00</b>	<b>\$ -</b>	<b>\$10,000.00</b>	
<b>USDA-SNPLMA EAGLE VALLEY CREEK SEG.</b>				
<b>254-0000-331-7340</b>	<b>\$ 252,700.00</b>	<b>\$ -</b>	<b>\$252,700.00</b>	



Q18 OPEN SPACE  
BUDGET RECAP.  
254-5047-452 FY 12/13

**USDI-SNPLMA FUELS REDUCTION**  
**254-0000-331-7320**

**\$ 359,047.00 \$ 29,700.92 \$329,346.08**

**USDI-SNPLMA BENTLY**  
**254-0000-331-7306**

**\$ 96,560.00 \$ - \$96,560.00**

**SELECTIVE SALES & USE TAX**

**PROPOSED**

**254-0000-314-2500**

**\$ 1,882,365.00**

**20% - 254-5012-452**

**\$ 376,473.00**

**40% - 254-5046-452**

**\$ 752,946.00**

**40% - 254-5047-452**

**\$ 752,946.00**

**% OF FY 12/13**

**100.00%**

**BOLD ARE CARRYOVERS**

PREPARED 04/08/13, 16:21:52  
PROGRAM GM601L

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2014

PAGE 7  
ACCOUNTING PERIOD 09/2013

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11 ACTUALS	FY 12 ACTUALS	FY13 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2013	TENTATIVE FY 2014	FINAL FY 2014
<b>Salaries and Wages</b>								
254-5047-452.01-01	SALARIES	183,956	181,780	180,072	127,225	178,544	182,321	0
254-5047-452.01-02	HOURLY/SEASONAL	27,496	34,776	35,000	27,171	35,000	35,000	0
254-5047-452.01-04	SHIFT DIFFERENTIAL	259	156	0	102	102	0	0
254-5047-452.01-06	MANAGEMENT LEAVE PAY	4,600	4,525	0	1,361	0	0	0
254-5047-452.01-11	OVERTIME	215	446	0	319	82	0	0
254-5047-452.01-12	CALL BACK PAY	7	0	0	21	7	0	0
254-5047-452.01-13	STANDBY PAY	3	0	0	0	0	0	0
254-5047-452.01-14	F L S A	6	7	0	6	3	0	0
254-5047-452.01-16	HOLIDAY PAY	0	2	0	38	38	0	0
* Salaries and Wages		216,542	221,692	215,072	156,243	213,776	217,321	0
<b>EMPLOYEE BENEFITS</b>								
254-5047-452.02-25	MEDICARE	2,824	2,739	3,144	1,905	2,781	3,184	0
254-5047-452.02-30	RETIREMENT	39,884	43,279	41,665	30,120	41,815	46,279	0
254-5047-452.02-40	GROUP INSURANCE	22,828	23,473	24,601	16,522	23,104	24,455	0
254-5047-452.02-42	DISABILITY INSURANCE	278	265	252	0	0	0	0
254-5047-452.02-50	WORKERS' COMPENSATION	3,016	1,505	1,997	961	1,691	1,997	0
254-5047-452.02-60	EDUCATION INCENTIVE	0	50	0	450	450	500	0
254-5047-452.02-66	FOUL WEATHER ALLOWANCE	15	30	30	30	30	30	0
254-5047-452.02-70	CAR ALLOWANCE	4,502	4,502	4,497	3,260	4,505	4,497	0
254-5047-452.02-71	PHONE ALLOWANCE	973	1,434	1,412	936	1,429	1,412	0
* EMPLOYEE BENEFITS		74,320	77,277	77,598	54,184	75,805	82,354	0
<b>SERVICE AND SUPPLIES</b>								
254-5047-452.03-05	LANDS BILL CONVEYANCE	50,000	26,379	0	44,334	0	0	0
254-5047-452.03-09	PROFESSIONAL SERVICES	74,614	68,229	50,000	14,228	50,000	31,000	0
254-5047-452.03-30	TRAINING	317	2,096	3,000	300	3,000	3,000	0
254-5047-452.03-49	CONTRACTUAL SERVICE	0	7,421	20,000	0	20,000	20,000	0
254-5047-452.03-62	UNEMPLOYMENT COMPENSATION	2,283	1,600	0	0	0	0	0
254-5047-452.04-35	VEHICLE REPAIR & MAINT	125	0	0	0	0	500	0
254-5047-452.04-44	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	5,500	0
254-5047-452.04-50	MAINTENANCE/MANAGEMENT	64,576	52,249	231,111	34,205	231,111	50,000	0
254-5047-452.04-51	FIRE SUPPRESSION	0	0	100,000	0	100,000	38,000	0
254-5047-452.04-52	HORSECREEK STEWARD/MGMT	2,125	1,400	46,475	0	46,475	0	0
254-5047-452.05-42	PRINTING / ADVERTISING	0	52	500	0	500	500	0
254-5047-452.05-45	MEMBERSHIP / PUBLICATIONS	851	404	1,000	403	1,000	1,000	0
254-5047-452.05-80	TRAVEL	1,250	5,203	5,375	568	5,375	5,375	0
254-5047-452.06-01	OFFICE SUPPLIES	2,400	3,542	4,000	2,721	4,000	4,000	0
254-5047-452.06-02	POSTAGE / SHIPPING	14	126	500	70	500	500	0
254-5047-452.06-25	OPERATING SUPPLIES	4,757	1,917	2,000	1,687	2,000	2,000	0
254-5047-452.06-45	BOOKS / PERIODICALS	0	10	250	0	250	250	0
254-5047-452.06-60	VEHICLE FUEL/OIL	921	875	1,000	576	1,000	1,000	0
254-5047-452.06-88	OPEN SPACE TRAILS	600	0	0	0	0	0	0
254-5047-452.07-10	TELEPHONE	1,048	96	1,500	74	1,500	1,500	0
254-5047-452.07-26	WATER CHARGES	35	0	0	0	0	0	0

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY13			Y-T-D ACTUALS	ESTIMATED FY 2013	TENTATIVE FY 2014	FINAL FY 2014	
		FY 11 ACTUALS	FY 12 ACTUALS	ADJUSTED BUDGET					
254-5047-452.09-01	ISC: GENERAL FUND	45,021	35,262	29,334	0	29,334	23,082	0	
254-5047-452.09-50	FLEET MANAGEMENT	3,105	3,096	3,252	3,252	3,252	2,976	0	
254-5047-452.12-20	SNPLMA FUELS REDUCTION	20,691	13,579	359,047	29,701	359,047	0	0	
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*	SERVICE AND SUPPLIES	274,733	223,536	858,344	132,119	858,344	190,183	0	
CAPITAL OUTLAY									
254-5047-452.65-88	NRCS 68-9327-9-04	211,907	0	0	0	0	0	0	
254-5047-452.65-90	NRCS 68-9327-10-13	36,187	300,697	0	0	0	0	0	
254-5047-452.74-01	LAND ACQUISITION	3,153,972	882,652	489,129	390,710	489,129	0	0	
254-5047-452.74-05	LANDS BILL IMPLEMENTATION	15,713	9,663	498,247	0	498,247	0	0	
254-5047-452.74-06	BENTLY PROP ACQUISITION	0	562,482	96,560	0	96,560	0	0	
254-5047-452.78-12	FULSTONE/LOMPA WETLANDS	194,913	0	0	0	0	0	0	
254-5047-452.78-13	FULSTONE OPEN SP FUNDS	49,615	0	0	0	0	0	0	
254-5047-452.78-34	ASH TO KINGS CANYON TRAIL	0	0	10,000	0	10,000	0	0	
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*	CAPITAL OUTLAY	3,662,307	1,755,494	1,093,936	390,710	1,093,936	0	0	
**	OPEN SPACE	4,227,902	2,277,999	2,244,950	733,256	2,241,861	489,858	0	
***	PARKS AND RECREATION	4,657,264	3,159,148	8,801,430	1,150,370	8,784,253	1,018,714	0	

# Exhibit D

Acct #	Description	Moellendorf	Fahrenbruch	Krahn	Biddle,A	Warne	Baker	Hyatt	Meyer	Bollinger	Guzman	Kastens
254-5047-452	Q 18 Open Space	15%			10%	10%	10%	15%		100%	100%	
254-5046-452	Q 18 Parks Capital											
254-5012-452	Q 18 Maintenance	5%	10%				5%	5%	5%			56%
101-5005-452	Parks Admin	80%		100%	90%	90%	85%	80%				
101-5012-452	Parks Maintenance		90%									44%
101-5055-451	Aquatic Facility								95%			
350-5000-452	Residential Construction											
		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Exhibit D