

**City of Maywood
Memorandum**

TO: CITY COUNCIL

FROM: ED AHRENS, CAO

DATE: October 14, 2008

SUBJECT: 2008-2009 BUDGET MESSAGE

INTRODUCTION

For the past several years, the City has been in a difficult situation. The City has experienced rapid growth in service, operations and personnel costs. As a result, annual General Fund revenues are unable to meet General Fund expenditure obligations. At the same time, the local, state and national economies have hit a significant downturn. Despite the slowing of the economy, the staff remains focused on the City Council priorities that include general infrastructure improvements, street maintenance, recreational opportunities, and public safety.

Since 1999, the City has allocated significant resources towards the reconstruction and capital maintenance of the street network. The City's annual investment of \$500,000 will ensure the street network and the related circulation components remain in a good condition and provide for safe vehicular and pedestrian travel. A significant goal of our efforts is to avoid the creation of a maintenance backlog. Provided the State does not take the City Prop 42 Funds to balance its budget the program will continue annually.

The cleanliness of our City is vitally important to our success in attracting new residents and businesses. Funds from State Gas Tax, Proposition C, and Community Development Block Grant are budgeted for the maintenance of the City's parkways, transit facilities and to abate graffiti. Additionally, funds have been added to ensure our buildings and residential units meet all applicable building codes.

REVENUES

The 2008-09 Budget assumes our economy will not grow in most areas leaving the City's revenue assumptions relatively flat. While this approach is considered conservative, it affords the City an opportunity to be fiscally responsive to an ever changing economy. We are cautiously optimistic that revenues will exceed budget expectations and will report to the Council throughout the fiscal year. To balance the General Fund budget a transfer of \$2 million from the unallocated General Fund balance is included. In total, budgeted revenue for the General Fund is approximately \$11.5 million and \$17 million is budgeted for all funds.

Because of the state of the economy, several revenues are anticipated to show no growth from previous actual receipts for 2007-08. Specifically, sales tax, transient occupancy tax (TOT), business license, and development related fees are expected to remain at FY 2007-08 levels. Staff does anticipate several revenues to grow slightly. Utility tax revenue is expected to increase 2% over the 2007-08 actual revenues based on increased utility rates. Property tax revenues for 2008-08 are budgeted to increase by approximately 2% based on increased property values and minimal property tax appeals.

As part of the budget development process the City's financial advisor, Urban Futures, performed a comprehensive analysis of the City financial practices. The analysis identified several areas needing improvement and recommendations were made to staff and the City Council. Over the next 6-18 months, staff will be directed to implement several recommendations contained in Urban Futures report including, a proposed budget reduction plan, development of a cost allocation plan, development of a sewer enterprise fund, take necessary actions to reduce the City's pension liability, and deployment of the Police traffic and commercial vehicle enforcement divisions. It is anticipated these actions will improve the City's financial practices while reducing the expenditure liability to the General Fund.

EXPENDITURES

I am proposing a budget that promotes fiscal stability, maintains current operational and service levels, and addresses the City's need for continued maintenance of our parks, parkways, and facilities.

The budget outlines an expenditure plan for all City operations, enterprise, and special fund operations totaling approximately \$17 million. General Fund expenditures are \$11,537, 083.

RESERVES AND CONTINGENCIES

General Fund Operating Fund balance is estimated to be \$2.4 million as of June 30, 2008. To help balance the City's 2008-09 budget a one time transfer of \$2 million is being recommended. This recommendation will reduce the General Fund Operating Fund balance to approximately \$400,000. To ensure we do not completely deplete the City's General Fund balance a revenue enhancement and budget reduction plan must be developed during FY 2008-09 for implementation in FY 2009-10.

CONCLUSION

With the City Council's support, the next year will be a time of continued progress and continued change for our community. At the end of this budget cycle, we will have

transitioned the Police Department to a permanent Chief of Police and implemented to recommendations of Urban Futures moving us closer to fiscal sustainability.

Members of this organization have risen to the challenge by spending countless hours working to ensure the council's priorities and vision is achieved. It's my intention to have every member of the Maywood organization make the City a better place to live, raise a family or operate a business. With continued leadership from the Council, the organization has the right skills to take the City to the next level and I am confident that the best is yet to come.

Respectfully submitted,

Ed Ahrens
Chief Administrative Officer



Finance • Redevelopment • Implementation • Planning

October 9, 2008

Mr. Ira Peterson, Finance Director

City of Maywood
4319 E. Slauson Ave
Maywood, CA 90270

Re: City of Maywood Fiscal Year 2008-09 Budget Recommendations

Dear Mr. Peterson:

Thank you for the opportunity to present our recommendations to the City of Maywood. As a result of reviewing recently available unaudited FY 2007-08 financial data, a revision has been made to our September 11, 2008 budget recommendation submittal.

A significant reduction in General Fund balance has been revealed based on actual expenditures for FY 2007-08. General Fund expenditures for FY 2007-08 exceeded revenues by an estimated \$1.9 million. The net affect on the General Fund balance is a reduction from audited June 30, 2007 level of \$4.1 million to roughly \$2.2 million as of June 30, 2008.

The change in General Fund balance has warranted a revision to our budget recommendations. Because the City has operated under a budget deficit spending plan for several years, a recommendation to reduce General Fund expenditures up to \$2 million annually is being proposed. In the event the Sale Tax Initiative is passed by the voters and other revenue enhancement recommendations contained in the attached report are implemented, budget reductions could be much lower. However, a fiscally prudent approach is being recommended to ensure the City's continued financial solvency.

If you have any questions or need additional information, please contact me at (714) 283-9334.

Sincerely,

Michael P. Busch
Managing Principal

Background

The City of Maywood has a population of approximately 30,000. Most of the City is considered "built-out" with a small number of infill opportunities available for new development. The City's size, built-out status, and relatively low population figures directly bear on its opportunity to raise revenues necessary to sustain desired service levels.

Municipal sales tax is the primary discretionary General Fund revenue source for many cities. Given the location of Maywood in the region, geographic size, and land use utilization, it should be no surprise that Maywood collects very little sales tax in comparison to the rest of the cities in the region and County. The nearby cities of Vernon and Commerce have the distinction of having a low residential population. These cities are more industrial in nature and affect the ability of Maywood to be a regional sales tax collector. Because current land use designations limit the ability to generate significant sales tax revenues, these discretionary revenues are not available to fund unmet needs or to subsidize discretionary programs such as recreation.

To generate revenues local agencies may increase fees, create new revenue opportunities, increase utility enterprise rates, and/or impose taxes using a variety of methods subject to voter approval. In November 2008, the voters in Maywood will be asked to approve an increase of \$.01 in local sales tax. HDL estimates annual revenue anticipated from the increase in sales tax at approximately \$1 million. The approval of the Sales Tax Initiative is vital to the City's financial stability. The City may also look to other options to offset expenses to the General Fund or to increase revenues such as; implementation of a cost allocation plan, creation of a Sewer Enterprise Fund, creation of a Recreation Fund, reduce the City's pension liability, redeployment of traffic enforcement within the Police Department, negotiated franchise agreements, and billing for the actual cost of the Cudahy Policing Contract. The City should also consider the adoption of a 5-Year Capital Improvement Plan and Fiscal Policies that guide financial decision making in the City. A 5-Year Capital Improvement Plan and fiscal policies will promote good financial stewardship at all levels of the organization.

For the past several years, a General Fund budget shortfall of approximately \$1 million to \$1.9 million has been identified (See Attachment A). In previous years, available unallocated General Fund monies were used to balance the budget. To balance the fiscal year 2007-08 budget staff proposed the sale of land and a reduction in public safety overtime expenses. However, the land identified for resale was not sold and overtime costs exceeded budget appropriations. As a result, the City's available unallocated General Fund cash was greatly reduced to levels affecting the City's day-to-day operations. Despite the events of the previous fiscal year, the City maintains a healthy General Fund balance of approximately \$2.2 million; equal to approximately 25% of General Fund expenses. While this may appear to be an adequate fund balance, a 3 year trend of revenues and expenditures reveals consistent deficit budgeting. If current budget practices are continued the City will expend the remaining General Fund balance in less than 2 years. It is being recommended that structural changes be made to address the City's current budget practices.

Should the November 2008 sales tax initiative pass, the increase in General Fund revenue coupled with reductions in General Fund spending and improved accounting practices should provide some assurance towards good financial health for the City of Maywood. Listed below are a series of recommendations aimed to provide the following:

- Balance the FY 2008-09 Budget with minimal impact to existing programs

- Establish a financial strategy for implementation over the next 6-18 months to reduce the burden on the General Fund from indirect costs
- To address current and anticipated capital and operational needs by identifying them early in the budget process
- To provide a set of fiscal policies in an effort to guide future budgetary decisions

Recommended Next Steps

Based on our review of the City's FY 2008-09 Budget, several deficiencies were discovered that we believe impact the overall health of the City's finances and the General Fund specifically. Current budget practices must change or the City risks depleting its General Fund balance. Over the next 6 months, the City needs to address current budget practices and deficiencies. It's recommended the following be implemented to address immediate budget needs, internal budgeting and accounting, revenue and cost containment opportunities, and Council policy objectives.

Immediate Budget Actions

Develop Budget Reduction List

Over the past several budget cycles, annual expenditures have exceeded revenues up to \$1.9 million. To meet actual expenditures, General Fund balance was allocated as part of year end closing. For FY 2008-09 an allocation of roughly \$2 million from General Fund balance is proposed to balance General Fund expenditures. Consecutive budget cycles of this practice have depleted the General Fund balance from \$4.1 million on June 30, 2007 to an anticipated \$200,000 on June 30, 2009. To balance the budget in FY 2009-2010 budget reductions and revenue enhancements must be identified and ready for implementation in FY 2008-2009.

The City has several revenue enhancement proposals underway which if approved and implemented would assist in the balancing revenues with anticipated expenditures. However, in the event the Sales Tax Initiative and negotiations with Cudahy related to the policing contract are not successful the City will need to reduce spending by up to \$2 million annually effective July 1, 2009. It's recommended a list of possible General Fund budget reductions equal to \$2 million be identified in FY 2008-09 for potential consideration in FY 2009-10.

Allocate Up To \$2 Million of Available Fund Balance to Balance the 2008-09 Budget

The City's General Fund balance is not held as cash. Rather, the General Fund balance is accounted for as "advances to other funds". Specifically, the funds are due from the Maywood Community Development Commission (CDC) as part of a loan of approximately \$1.1 million made to the CDC in 1990's for administrative expenses. As outlined in the Loan Agreement the Agency would pay 12% interest on the borrowed funds. As of June 30, 2007, the audited principal balance with interest has grown to roughly \$4.1 million. Unaudited June 30, 2008 data suggests the General Fund Balance is reduced by \$1.9 million to approximately \$2.2 million.

Given the growth of assessed values with the RDA Project Area and available tax increment revenues, the City should seek repayment from the CDC. To balance the FY 2007-08 and 2008-

09 Budgets, a recommendation to repay the entire outstanding loan is necessary. The availability of these one-time revenues will afford the City the opportunity to pursue the proposed \$.01 sales tax initiative on the November 2008 ballot, as well as the recommendations below. The use of these funds for this purpose is justified as unallocated monies are typically established for one-time expenditures or to offset changes in annual revenues.

Assuming the transfer is made the City's unallocated General Fund balance will be roughly \$200,000. The continued practice of allocating General Fund balance to cover structural budget deficits is not recommended. During FY 2008-09 staff will need to develop a strategy of revenue enhancements and budget reductions in an effort to balance future budgets. This is critical because General Fund balance will not be available beyond FY 2008-09.

Internal Budgeting and Accounting

Develop and Implement a Cost Allocation Plan

The purpose of a cost allocation plan is to identify the total cost of providing specific City services. A separate cost accounting analysis is necessary because the cost of providing goods or delivering services can be classified into two basic categories; direct and indirect costs.

Direct costs by their nature are usually easy to identify and relate to a specific service. However, this is not the case for indirect costs. As such, if the City wants to know the total cost of providing a specific service, then it is recommended the City develop an approach, a plan, for allocating indirect costs to direct cost programs.

Direct costs are those that can be specifically identified with a particular cost objective, such as street maintenance, police protection, economic development, and sewer service. Indirect costs are not readily identifiable with a direct operating program, but rather, are incurred for a joint purpose that benefits more than one cost objective.

Common examples of indirect costs include accounting, purchasing, legal services, personnel, building maintenance, clerk, and city administration. Although the costs of these departments are not identifiable with direct cost programs, their cost should be reflective as an integral part of the total cost of providing specific goods or services.

Currently, several programs including recreation, sewer, and Cudahy policing services are not paying a fair share of the indirect costs as defined above. As a result, the General Fund must absorb these costs creating a greater demand on General Fund revenues.

Implement a Recreation Fund

The City has a growing parks and recreations program. In fact, recreation expenses are growing at rates which cause concern due to demand on the General Fund resources. For FY 2008-09, recreational expenses are proposed to exceed recreational revenues by approximately \$800,000. The City needs to be mindful of expanding programs as available revenues retract.

With the addition of the community pool facility it's recommended the City establish a special revenue fund to track revenues and expenses associated with these growing programs. The addition of a Recreation Fund will allow staff to pass on indirect costs associated to the programs directly through the rates and fees. As with previous recommendations, this recommendation is

being made to reduce the demand on the General Fund and to establish a formal accounting practice for all recreational activities. To the best extent possible, recreation fees should match expenditures.

Develop 5-Year Capital Improvement Plan

One of the City's most important and fundamental responsibilities is maintaining the integrity of its capital facilities. This is accomplished through preventative maintenance, routine repairs and capital improvements. Currently the City uses a one year approach to capital improvement planning. While this approach is reasonable in light of the City's financial conditions, it doesn't allow for the long-term financial planning that a multi-year capital improvement plan provides.

The multi-year approach to capital facility planning will enable the City to prioritize and realistically depict the resources available to finance various capital improvements. Specifically, a good multi-year capital improvement plan will enable the City Council and staff to finance priority improvements in a way that avoids unplanned expenditures that will have a negative impact on the City's operating budget, and financing future projects that are currently unaffordable.

Revenue / Cost Containment Opportunities

Develop and Implement a Sewer Enterprise Fund

The City is responsible for the maintenance and operation of a municipal sewer system. The operation and capital costs associated with the sewer system are currently funded through a combination of City General Fund and CDC Funds. Although the City is responsible for the maintenance and operation of the sewer collection system within its City limits, the City does not operate the system as an enterprise. Typically, most municipal agencies operate and maintain the sewer system through a Sewer Enterprise Fund. As an "enterprise" fund, by law it is self-sustaining, meaning that all expenditures must be directly related to the operation, maintenance, repair, and management of the City's sewer system.

Revenues to the Sewer Enterprise Fund are kept separate from other municipal funds and uses, and cannot be co-mingled with funds for any other activities.

A Sewer Enterprise Fund for the City of Maywood would support the sewer collection system. The collection system is maintained and operated by the City and is comprised of the sewer mains, collector mains, and trunk lines (large pipelines), the City's portion of the "lateral" lines (the pipeline from your house to the main sewer line), leading to regional pump stations that carry customer wastewater to the County sewage treatment plant.

Currently, costs associated with the maintenance and operation of the sewer collection system is allocated through the City General Fund and Maywood CDC. The City's General Fund does not directly or indirectly collect fees for this purpose. Because the sewer system is within the Redevelopment Project Area, the Maywood CDC can legally pay for capital costs. However, given recent bonding activity and the Agency's planned termination date of 2029 the sewer system will be without a significant capital revenue stream.

A Sewer Enterprise Fund should be established and the users of the system should begin paying for the direct and indirect costs of the service. Establishing an enterprise fund would reduce the demand of General Fund dollars and free up CDC resources for projects which would benefit the community and create new revenue opportunities.

Reduce Unnecessary Pension Liability

The City currently enrolls its employees in a defined benefit (DB) retirement program administered by CalPERS. Under DB plans, pension actuaries project an estimated amount of money that a retirement plan must have on hand in order to meet future retirement obligations. When insufficient funds are available, the pension plan experiences an unfunded liability.

One option to address an unfunded liability is to issue Pension Obligation Bonds (POBs) or seek private placement financing. The City has a unique opportunity to realize cost savings by utilizing POB's or pursuing private placement financing to raise money to pay off the unfunded liability in the City's safety retirement plan, which CalPERS projects to be roughly \$4 million of June 30, 2008.

When the City's safety plan was pooled with other agencies, the unfunded liability in that account was placed in what CalPERS calls a "side account" so that the rest of the pool would not be responsible for paying off our debt. Unlike other CalPERS accounts, the side account is amortized at a fixed interest rate of 7.75% and has been assigned a set payment schedule. Based on current data the balance will be paid off in 8 years at a payment rate of roughly \$500,000 in 2009 growing by 3.25% annually.

This situation means that the City is guaranteed to save money over the life of any loan if the City can successfully finance the debt with an interest rate lower than 7.75%. Currently, insured taxable POBs are being issued at rates between 6.5% – 7%. Based on an estimate provided by the City's bond financing team, the City can save approximately \$100,000- \$150,000 over the next 8 years; equal to approximately \$10,000 to \$15,000 per year on its public safety pension costs. This is a savings opportunity to the General Fund.

Public Safety

As with most municipal policing organizations the Maywood Police Department accounts for a majority of all General Fund budget expenses and very little of its revenues. At a cost of approximately \$8 million annually the Maywood Police Department provides community policing to the City of Maywood and through contract the City of Cudahy.

Several years ago the traffic division of the Police Department discontinued services. As a result, traffic safety issues and accidents have increased in volume and revenues associated with these services have been greatly reduced. The deployment of these services is recommended to improve traffic safety and to collect fees associated with community policing/traffic services.

A review of the contract for policing services between Maywood and Cudahy revealed several deficiencies in the contract structure and financial terms. The current contract does not allow for the charging of indirect costs and several direct costs associated with the services provided. For example, the contract does not provide language regarding vehicle acquisition, operations and maintenance. As a result, the City of Maywood is responsible for the acquisition, maintenance, and day-to-day operations of the police vehicles and motorcycles; including gasoline. The contract should allow the City of Maywood to recover costs for staffing, including benefits and overtime as well as indirect costs such as workers' compensation, general liability insurance, human resources, and accounting. The City of Maywood is possibly subsidizing this contract by hundreds of thousands of dollars annually.

Use of Proposition A Funds

When the 1999 COP bonds were issued for street improvements the City allocated funds from the sale of Proposition A Local Return Funds to pay debt service. For the past two years, Proposition A Local Return Funds have been used on a variety of transit related projects. While this is an eligible use of the funds, the change in allocation from COP debt service to transit projects has increased the demand on the General Fund of approximately \$240,000 annually. The General Fund is already over burdened with demand and should not continue this practice if other alternatives are available. The City should continue its past practice of selling Proposition A Local Return Funds to meet COP debt service requirements until the General Fund demand is balanced with revenues.

Council Policy Objectives

Adoption of Fiscal Policies

To ensure that the City's finances are managed in a manner that will (1) provide for the delivery of quality services and products cost effectively, (2) provide for an acceptable level of services and products as community needs are identified, (3) ensure that the City is functioning within its means, and (4) provide reserves (aka savings) for unbudgeted needs that might arise from time to time, hence the adoption of fiscal policies is being recommended.

Conclusions

Continued deficit budgeting and spending have resulted in a significant reduction in General Fund balance over the past 3 years. In FY 2006-07 and FY 2007-08, General Fund expenditures exceeded annual revenues by approximately \$1 million and \$1.9 million respectively. In an effort to move towards fiscal sustainability, the City is asking the voters to approve an increase in the local sales tax rate. If approved, the new revenue will help to offset current deficit spending, but will not solve the problem alone. Additional revenue enhancements and budget reductions are required to balance future budgets beyond FY 2008-09. The recommendations listed above are options provided to the City for consideration. Given the state of the current economy and outcome of the Sales Tax Initiative, the City should be prepared to reduce its General Fund expenditures by as much as \$2 million. Over the next 6-8 months, fiscal sustainability should be a priority of the administration and City Council.

**ATTACHMENT A
CITY OF MAYWOOD
Schedule of Revenues – Budget and Actual**

Years ended June 30, 2007, June 30, 2008 and June 30, 2009

	Budget Fiscal Year		Budget Fiscal Year		Budget Fiscal Year
	Ended June 30, 2007		Ended June 30, 2008		Ended June 30, 2009
	<u>Final</u>	<u>Actual</u>	<u>Final</u>	<u>Actual (1)</u>	<u>Proposed (2)</u>
Taxes	4,637,628	3,707,472	4,054,000	3,520,234	3,700,600
Licenses and Permits	449,459	486,506	560,500	498,303	495,700
Intergovernmental	-	2,159,925	2,029,000	2,173,417	2,216,800
Charges for Services	2,614,144	2,932,399	3,005,950	2,940,819	3,632,500
Use of Money and Property	-	8,422	10,000	13,268	13,000
Fines and Forfeitures	175,504	291,003	301,000	363,272	100
Other	379,210	177,791	900,500	404,747	60,000
Total Revenues	<u>8,255,645</u>	<u>9,760,518</u>	<u>10,860,950</u>	<u>9,914,060</u>	<u>10,118,700</u>
General Government:					
City Council	131,200	119,520	137,020	123,467	162,600
City Administrator	180,400	195,223	225,659	208,019	211,950
City Clerk	21,990	21,733	47,422	84,510	103,200
Finance	350,350	393,566	408,442	494,757	452,723
City Treasurer	11,930	9,948	11,964	8,443	10,900
City Attorney	167,300	248,690	200,000	154,435	165,000
General Government Services	1,278,600	1,440,592	1,513,787	1,982,418	2,069,100
Public Safety:					
Police Department	6,206,300	6,902,373	6,868,306	7,193,486	7,962,348
Community Development:					
Planning Commission	9,800	5,262	9,759	4,531	7,950
Building and Planning	197,100	278,425	231,478	206,616	254,010
Park and Recreation:					
Park Department	689,600	666,934	727,002	689,619	773,306
Public Works					
Building Maintenance	143,850	138,701	195,638	229,359	243,050
Street Department	5,400	15,173	5,400	28,726	39,000
Capital Outlay	156,000	110,941	84,000	79,445	75,000
Debt Service					
Principal	85,000	85,000	85,000	85,000	90,000
Interest and Fiscal Charges	<u>70,000</u>	<u>97,949</u>	<u>85,000</u>	<u>60,235</u>	<u>131,500</u>
Total Expenditures	<u>9,704,820</u>	<u>10,730,030</u>	<u>10,835,877</u>	<u>11,633,066</u>	<u>12,751,637</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,449,175)</u>	<u>(969,512)</u>	<u>25,073</u>	<u>(1,719,972)</u>	<u>(2,632,937)</u>
Other Financing Sources (uses):					
Transfers – in	300,000	-	-	XXXX	2,025,000
Transfers – out	-	(112,061)	-	XXXX	-
Total other financing sources (uses)	<u>300,000</u>	<u>(112,061)</u>	<u>-</u>	<u>-</u>	<u>2,025,000</u>
Net change in fund balances	(1,149,175)	(1,081,573)	25,703		(607,937)
Fund balances at beginning of year	<u>5,160,720</u>	<u>5,160,720</u>	<u>4,079,147</u>	<u>4,079,147</u>	<u>2,359,175</u>
Fund balances at end of year	<u>4,011,545</u>	<u>4,079,147</u>	<u>4,104,850</u>	<u>2,359,175</u>	<u>1,751,238</u>

(1) Estimated, unaudited.

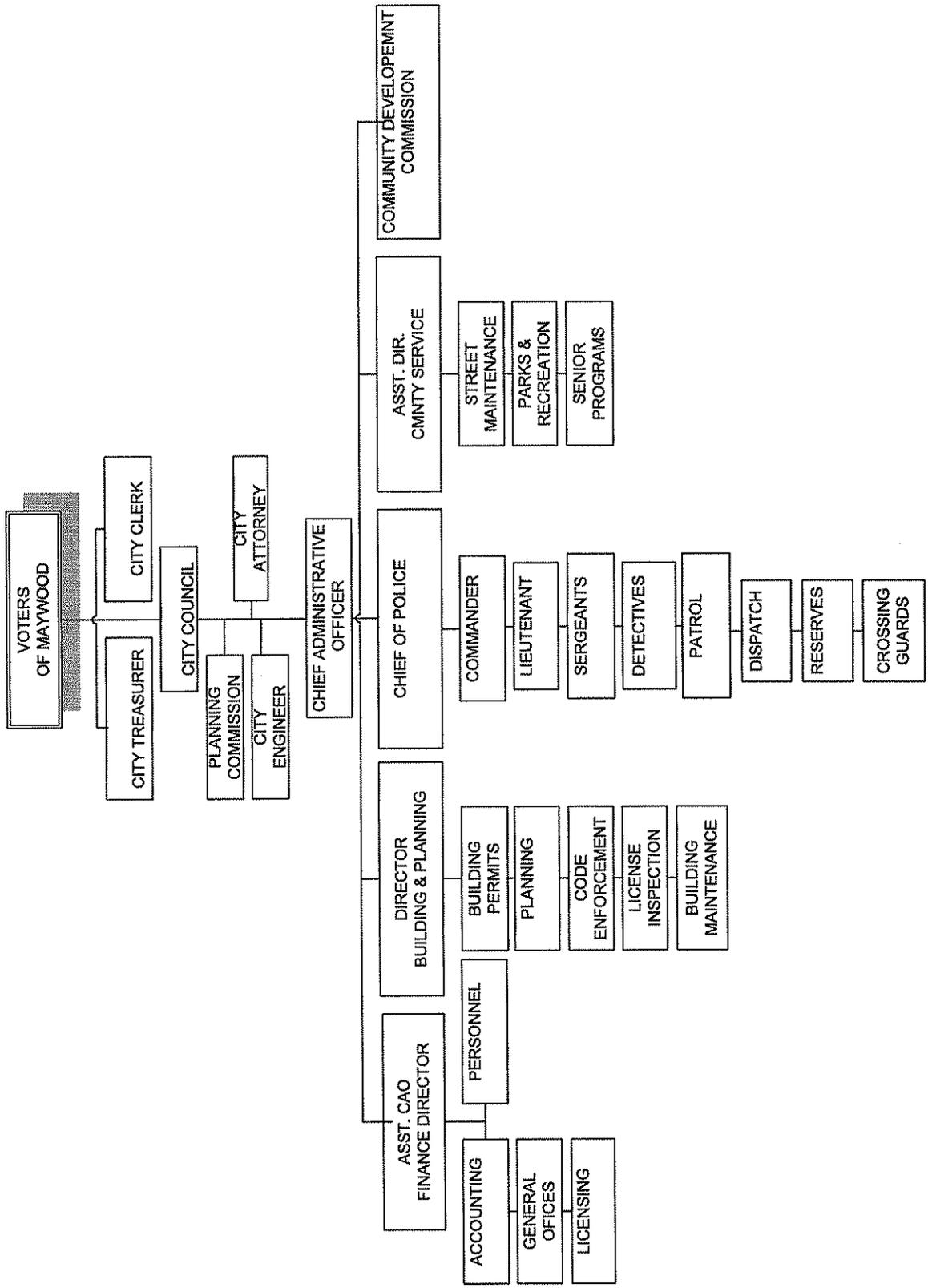
(2) Transfer in includes \$2,000,000 due to be transferred from the Community Development Commission.

Source: City of Maywood – Department of Finance.

CITY OF MAYWOOD

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CITY OF MAYWOOD - FY 2008-2009 ADOPTED BUDGET

POSITION SUMMARY

BY CLASSIFICATION (Alphabetical order)

Position	Authorized FY 07/08	Approved FY 08/09	Position Change from Prior Year
Accountant	1.0	1.0	-
Admin Asst. Part-Time	1.0	1.0	-
Admin Asst.	1.0	1.0	-
Asst Dir of Comm Svcs	1.0	1.0	-
Asst Planner	1.0	1.0	-
CDBG Coordinator	-	1.0	1.0
Chief Administrative Officer	1.0	1.0	-
Chief of Police	1.0	1.0	-
City Clerk	1.0	1.0	-
City Treasurer	1.0	1.0	-
Civillian Community Liaison	1.0	1.0	-
Code Enf / Bldg Insp	1.0	1.0	-
Code Enf, P/T	1.0	1.0	-
Comm Rel Liaison	1.0	1.0	-
Commander - UNFUNDED	-	-	-
Council member	5.0	5.0	-
Crossing Guard	6.0	6.0	-
Custodian	1.0	1.0	-
Custodian, P/T	1.0	1.0	-
Custodian / Maintenance, P/T	6.0	6.0	-
Deputy City Clerk**	1.0	1.0	-
Deputy City Treasurer**	1.0	1.0	-
Detective	5.0	5.0	-
Detective Sgt	2.0	2.0	-
Dir of Bldg & Ping	1.0	1.0	-
Dispatcher	6.0	6.0	-
Finance Director	1.0	1.0	-
Jailer	5.0	5.0	-
Lieutenant	1.0	1.0	-
Lifeguard	2.0	6.0	4.0
Office Manager	1.0	1.0	-
Park Foreman	1.0	1.0	-
Parking Enforcement Officer, P/T	1.0	1.0	-
Parking Enforcement Officer	1.0	1.0	-
Parks Office Manager	1.0	1.0	-
Planning Commissioner	5.0	5.0	-
Planning Secretary	1.0	1.0	-
Police Captain	-	1.0	1.0
Police Officer	18.0	18.0	-
Police Officer, Motor	1.0	1.0	-
Police Officer, Patrol	10.0	10.0	-
Police Recruit	-	3.0	3.0
Rec Leader I	10.0	10.0	-
Rec Leader II	4.0	4.0	-
Rec Leader III	6.0	6.0	-
Records Clerk, Sr	1.0	1.0	-
Records Clerk	1.0	1.0	-
Records Clerk, P/T	3.0	3.0	-
Secretary, P/T	1.0	1.0	-
Sergeant	7.0	7.0	-
Staff Analyst	1.0	1.0	-
Staff Asst	1.0	1.0	-
Street Foreman	1.0	1.0	-
Street Mnt Wrkr	1.0	1.0	-
Support Svcs Mngr	1.0	1.0	-
Tech Aide I	1.0	1.0	-
Tech Aide II / IT	1.0	1.0	-
Tech Aide II	1.0	1.0	-
TOTAL ALL CLASSIFICATIONS	138.0	147.0	9.0

** In FY 2006-07 through 2008-09, functions are performed by the CAO's Admin Asst; only \$100 monthly stipend is budgeted

DESCRIPTION OF FUNDS

All City monies are categorized into funds depending on the way they are collected and the ways they are planned for use. The largest single fund is the General Fund. Money in the General Fund can be used for any legal purpose—to underwrite operating expenditures or to fund capital improvement projects—and is the most flexible of all City funds.

Other funds such as grants are restricted in their use by law. This means that these funds may only be used for designated activities. Some funds such as the Recreation Fund are restricted by City policy to certain activities.

The City's accounting and budgeting systems are in conformance with generally accepted accounting principles. This means that the modified accrual basis of accounting is used for governmental fund types and that the accrual basis of accounting is used for proprietary fund types.

DESCRIPTION OF OPERATING FUNDS

Operating Funds provide basic municipal services.

General Fund is the main operating fund for the City. All general tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The General Fund is the most flexible of all City funds. The major General Fund revenue sources are: property tax, sales tax, utility tax, franchise tax, transient occupancy tax, business tax, motor vehicle tax, building permit fees, building plan check fees, development review fees, and interest earnings. The General Fund is used for daily operating expenditures such as: police protection, planning, community improvement, youth program administration, street repair, building maintenance, and City administration.

Recreation Fund reflects revenues and expenditures from recreation-related activities including building rental, children's programs, classes, sport programs, teen programs, and special events. This fund is restricted by practice to these activities.

Proposition A Fund reflects the financial activity related to Maywood's share of Proposition A local return county sales tax dollars. This money is restricted to transportation related expenditures.

Community Development Block Grant Fund is restricted by law to housing, public services and capital projects that benefit low-income persons or neighborhoods.

Proposition C Fund reflects the financial activity related to Maywood's share of Proposition C local return county sales tax dollars. This money is restricted to certain types of transportation programs.

Air Quality Improvement Fund accounts for clean air fees received from the South Coast Air Quality Management District (SCAQMD). Expenditures in this fund are restricted.



The Lighting District Fund is restricted and provides funding for the maintenance of street lighting and signals owned by the City of Maywood.

Narcotic Asset Forfeiture Fund accounts for revenues from the seizure of property related to drug activities.

AB 3229 (COPS Program) Fund accounts for the revenues and expenditures associated with front-line police activity.

DESCRIPTION OF CAPITAL PROJECTS FUNDS

Capital Projects Funds account for the acquisition or construction of major capital facilities not accounted for in other funds.

Gas Tax Fund includes monies received from both the state and county that may only be used for street maintenance and repair.

Transportation Development Act Article 3 is provided by the state. It is restricted to local pedestrian and bikeway-related projects, including maintenance.

Federal Gas Tax (STP-L) is a grant that is designated for construction and reconstruction of major streets and highways. This funding source requires a local funding match.

Capital Project Fund is used for all capital improvement projects not financed by other special funds. Revenues in this fund are typically contributions or transfers from other funds or agencies. At times, this fund is also used to make debt service payments on long-term lease purchase obligations.

Redevelopment Agency Project Funds (Project Area) are used for all administrative and capital improvement projects that are Agency related.

DESCRIPTION OF ENTERPRISE & INTERNAL SERVICE FUNDS

Enterprise Funds provide services that are financed through user charges.

Sewer Fund is restricted to maintenance and repair of the sewer system. Revenues for the fund consist of sewer connection fees from new development and sewer service fees on existing development.

Internal Service Funds are funds whose sole purpose is to provide service to other City departments and outside agencies.

CITY OF MAYWOOD

DESCRIPTION OF DEBT SERVICE FUNDS

Debt Service Funds reflect the accumulation of resources for, and the payment of, interest and principal on long-term debt. The City does not have any general bonded debt and other debt is minimal. Currently, the only debt service funds are for the Redevelopment Agency and through the Maywood Financing Authority. The City has elected to pay certificates of participation debt through the Capital Project Fund.

GENERAL FUND REVENUE ASSUMPTIONS

2008-09

Revenues are determined by looking at a three year trend and other factors that will impact future revenue. Revenue assumptions used in developing the fiscal year 2008-09 budget are listed below:

1. **Sales Tax**—Sales tax revenues are assumed to remain unchanged from the previous year for 2009-09. This is primarily a result of the current economy and a reflection of the City's sales tax base.
2. **Transient Occupancy Tax (TOT)**—TOT revenues will remain consistent with 2007-08 budgeted figures of \$50,000.
3. **Utility Franchises**—Utility franchise fees will increase by approximately 2% in 2008-09 based on annual consumer price index (CPI) increases by utilities.
4. **Utility Tax**—Utility tax revenue for 2008-09 is expected to increase by 2% over the 2007-08 actual revenues received based on adjustments in the electrical and the recent increase in water rates.
5. **Motor Vehicle In Lieu Fees**—The projected revenue for Motor Vehicle In Lieu fees for 2008-09 assumes full backfill from the State. Revenues are estimated to grow by 2% based on growth in assessed valuation throughout the City.
6. **Property Tax**—Property tax revenues will increase by approximately 2% in 2008-09 based on increased property values, a reduced number of property tax appeals, and recent changes in property ownership.
7. **Business License**—Business License revenue for 2008-09 is expected to remain at 2007-08 actual revenues levels.
8. **Development Review, Building Permit and Plan Check Fees**—Development related revenues are projected to meet FY 2007-08 levels of \$109,000 based on anticipated building activity.
9. **Cudahy Agreement**—The 2008-09 budget assumes annual revenue of \$3,192,000 in accordance with agreement with the City of Cudahy for Policing Services.

DESCRIPTION OF REVENUES

City revenues are derived from a variety of sources. Some revenues such as property tax, sales tax, and business tax are generated locally. Other sources of revenue are sent to Sacramento and remitted to the City at a later time. These monies are received by the city treasurer and distributed to the appropriate fund.

The following list summarizes the most significant sources of City revenues:

Property Tax at a rate of 1% of current market value is imposed on all real and tangible personal property located within the City limits. The tax is collected by the county tax collector and a portion is remitted to the City. In fiscal year 2008-09, 11.69 cents of every property tax dollar returned to the City's General Fund.

Other Taxes are collected locally, which include:

- ✓ **Business Tax**, which is collected from businesses for conducting business within the City. The tax rates are approved by the City Council.
- ✓ **Franchise Fees**, which are paid by electric and gas public utility companies as well as the private cable television provider for the use of City right-of-way and for wear and tear to the City's streets.
- ✓ **Real Property Transfer Tax** at a rate of \$1.10 per \$1,000 is collected by the County Tax Collector. The amount collected is based upon the value of the property transferred. One-half of this tax is remitted to the City.
- ✓ **Sales Tax** at the current rate of 8.25% is levied on all retail goods sold within City limits and is collected and distributed by the State Board of Equalization as follows: State General Fund 6.0%; county mental health obligations 0.5%; countywide road maintenance/transit programs 0.5%; Proposition A 0.5%; Proposition C 0.5%; and point of sale (Maywood) 1.0%.
- ✓ **Utility Users Tax** at a rate of 4% residential and 7% commercial is levied on telephone, gas, electric, water, and cable television bills. The tax rate was approved by the voters in the May 2004 municipal election.
- ✓ **Transient Occupancy Tax** at a rate of 5% is collected from the operators of hotels and motels located within Maywood City limits. The tax is imposed on guests who are temporary users of City services while occupying a room in a lodging facility located in the City.

Lighting Assessments provide funding to install, maintain, and service public lighting. The revenue to pay for these improvements comes from the collection of special assessments on the land benefiting from the improvements.

License and Permit Fees are charged by the City to cover the costs of regulating various activities. This includes **building permit fees**, which are required for the construction of most structures. In addition, the City charges fees for **bicycle licenses, business permits, grading permits, and public works permits**.

Fines and Forfeitures are revenues derived from penalties charged for violations of California law and City ordinances. Included in this category are court and D.M.V. fines; false alarm penalties; and traffic, parking, and code enforcement citations.

Use of Money is the interest earned on idle cash. The two primary goals of the City's investment program are safety and liquidity. A secondary goal is yield.

Revenue from other agencies is received and includes:

- ✓ **Motor Vehicle In Lieu Fees**, which are the most substantial of these revenues imposed on all vehicle owners for the privilege of operating a vehicle on the public highways. These fees are collected by the Department of Motor Vehicles, and a portion is distributed to the City. While fees paid by the taxpayer have been reduced, the state continues to "backfill" the full amount to cities.
- ✓ **State Gas Tax** is received monthly on a per capita basis and a fixed annual amount based on population. The county also shares its gasoline tax revenues with the City to maintain City streets, which serve as county thoroughfares.
- ✓ **Proposition A and Proposition C** each impose a one-half cent sales tax, which is used to improve public and rapid transit. Maywood is allocated a share of these funds based on population.

Charges for Current Services are fees charged directly to an individual for specific services rendered by the City. These fees are for services provided by City personnel such as review of building projects and registration costs for City sponsored recreation and sewer services.

**CITY OF MAYWOOD
REVENUE DETAILS
Fund 01 - General Fund**

Account Code	Account Title	Actual		Projected	Adopted Budget	Recommended	Comments
		FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4000	Contractual Services	2,540,440	2,643,941	2,740,000	2,710,000	3,192,000	Recommended amount accounts for 3% increase per contract with the City of Cudahy and additional personnel charges of \$120,000.
4010	Current Year Secured & Redemptions	335,798	340,415	385,876	360,000	336,000	Based on prior year collections minus \$50,000 (13%) expected decrease in collections.
4011	D/S Current Year Sec. & Red.	731,429	719,379	536,780	770,000	719,000	Based on prior year collections-no expected growth
4020	Current Year Unsecured	34,380	12,864	(2,376)	10,000	(2,400)	Based on prior year collections-no expected growth
4021	D/S Current Year Unsecured	26,774	19,245	272	10,000	300	Based on prior year collections-no expected growth
4030	Prior Year Secured & Unsecured	35,204	3,797	(612)	20,000	(500)	Based on prior year collections-no expected growth
4031	D/S Prior Year Secured & Unsecured	12,186	671	(24)	10,000	-	Based on prior year collections-no expected growth
4060	Penalties & Interest (Taxes)	2,693	3,893	4,417	4,000	4,000	Based on prior year collections-no expected growth
4061	D/S Penalty & Interest	4,073	10,882	7,537	8,000	7,500	Based on prior year collections-no expected growth
4070	Homeowner Exemptions	1,362	1,468	2,727	1,000	2,700	Based on prior year collections-no expected growth
4071	D/S Homeowner Exemptions	14,841	14,806	10,411	15,000	10,000	Based on prior year collections-no expected growth
4090	1/2 Cent Public Safety	64,832	70,588	57,284	66,000	66,000	Based on prior year collections-no expected growth
4100	Sales Tax Revenue	834,527	566,081	689,490	840,000	690,000	Based on historical experience plus minor inflationary increase, supported by projections by HdL.
4105	Sales & Use Tax-L.A. County	216,729	286,182	272,015	280,000	272,000	Based on historical experience plus minor inflationary increase, supported by projections by HdL.
4130	Transient Occupancy Tax	42,917	38,420	49,287	46,000	50,000	Based on prior year collections-minor expected growth
10	Utility Users Tax	975,817	997,572	1,033,957	1,020,000	1,056,000	Based on prior year collections-no expected growth
4150	Franchise Fees	311,353	409,230	328,364	324,000	328,000	Based on prior year collections-no expected growth
4160	Transfer Tax (Real Estate)	45,593	35,201	13,356	40,000	12,000	Based on prior year collections-no expected growth
4170	Business License	172,682	166,815	235,693	165,000	236,000	Based on prior year collections-no expected growth
4175	Tobacco	-	-	966	-	2,000	Expected collections of \$2,000. Collections for FY 08 were low due to first year of initiating tax.
4180	Contractor License	14,840	13,442	10,470	14,000	10,000	Based on prior year collections-no expected growth
4190	Apartment License	30,968	25,346	29,036	33,000	29,000	Based on prior year collections-no expected growth
4195	Penalties: Apt & Bus. License	9,564	13,220	7,145	6,000	7,000	Based on prior year collections-no expected growth
4200	Parking Permits	60,662	37,673	48,892	100,000	50,000	Based on prior year collections-no expected growth
4210	Street Excavation	28,882	10,864	18,044	15,000	18,000	Based on prior year collections-no expected growth
4215	Fireworks Application Fee/Sales	2,607	7,614	4,875	3,000	4,000	Based on prior year collections-no expected growth
4220	Building Permits	155,365	135,244	97,700	155,000	97,000	Based on prior year collections-no expected growth
4225	Plumbing Permits	6,856	4,076	1,155	4,000	1,000	Based on prior year collections-no expected growth
4230	Electrical Permits	11,871	10,820	7,837	9,000	7,500	Based on prior year collections-no expected growth
4240	Mechanical Permits	5,852	18,552	5,466	10,000	5,000	Based on prior year collections-no expected growth
4245	Miscellaneous Building Permits	2,862	898	5,473	1,500	5,000	Based on prior year collections-no expected growth
4250	Occupancy Permits	40,728	36,453	19,801	40,000	19,500	Based on prior year collections-no expected growth
4255	Garage Sale Permits	4,780	5,365	6,326	5,000	6,300	Based on prior year collections-no expected growth
4260	Parking Citations	293,876	289,353	363,212	300,000	-	Moved to Traffic Unit Fund
4263	Witness Fees	750	1,650	60	1,000	100	Based on prior year collections-no expected growth
4275	Handicap application Fee	-	125	400	-	400	
4300	Interest Income	27,886	8,422	13,268	10,000	13,000	Based on prior year collections-no expected growth

**CITY OF MAYWOOD
REVENUE DETAILS
Fund 01 - General Fund**

GL Code	Account Title	Actual		Projected	Adopted Budget	Recommended	Comments
		FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4310	Rents & Concessions	4,550	11,534	4,310	4,800	5,000	Lease for snack bar to Soo K. Sung (\$400/mo. + CPI increase).
4320	Property Rental Income	17,572	53,976	42,167	56,500	55,800	Reflects rental payments from LA Educ / Schools (\$3500/mo); lease payments from V&M Ironworks (\$1150.67/mo)
4325	Vehicle License Fee-L.A. County	1,923,082	1,979,777	2,172,823	2,020,000	2,216,300	Based on prior year collections-no expected growth
4330	Motor Vehicle License Tax	214,148	167,178	98,240	230,000	98,000	Based on prior year collections-no expected growth
4335	Off Highway Vehicle License	451	-	-	-	-	
4370	SB90 Reimbursement	57,952	7,460	-	-	-	
4380	P.O.S.T. Reimbursement	679	2,141	32,267	-	50,000	Based on estimates from Police Department
4385	Jailers Training Reimbursement	-	4,862	6,743	-	5,000	Based on estimates from Police Department
4390	State Grants	948	177,148	594	9,000	500	Based on prior year collections-no expected growth
4430	Copies, Maps, General Plans, Etc.	569	226	425	150	400	Based on prior year collections-no expected growth
4435	Plan Check Fees	68,033	19,718	12,165	22,000	12,000	Based on prior year collections-no expected growth
4440	Zone Changes & Variances	9,275	13,830	7,377	12,000	7,000	Based on prior year collections-no expected growth
4445	Plans and Specs Sale	685	1,775	3,790	1,000	4,000	Based on prior year collections-no expected growth
4450	Reimbursement Revenue	-	2,878	(2,878)	-	-	
4455	I.O.D. Reimbursement	6,297	143,401	102,055	30,000	50,000	Based on estimates from Police Department
4460	Police Services	29,835	26,890	19,066	30,000	111,000	Based on prior year collections. Reimplemented False Alarms \$45K & Implemented Live Scan \$46K.
4470	Impound Vehicle Release	106,350	106,400	81,576	110,000	110,000	Based on prior year collections-no expected growth
4475	Impound Admin Fees	50,651	25,450	19,150	35,000	35,000	Based on prior year collections-no expected growth
4490	Ping Pong/Video Games Revenue	-	-	-	-	-	Transferred to Fund 06 Parks & Recreation Fund
4498	Park Donations	-	-	-	-	-	
4490	Weight Room Membership	-	-	-	-	-	Transferred to Fund 06 Parks & Recreation Fund
4492	Exercise Class Fee	-	-	-	-	-	
4494	Adult/Youth Sport Fees	-	-	-	-	-	
4495	Swimming Pool Revenue	-	-	-	-	-	Transferred to Fund 06 Parks & Recreation Fund
4498	Park Event/Trips	-	-	-	-	-	
4499	Community Center Rental	-	-	-	-	-	
4500	Miscellaneous Revenues	3,645	9,585	159,111	5,000	5,000	Prior year consisted of closing account 2080 to misc revenue.
4505	Phone, Notary, NSF, Commission	100	60	10	-	-	
4510	Unclaimed Revenue	(670)	2,058	-	-	-	
4520	Insurance Refunds	93,868	14,406	-	15,000	-	Based on prior year collections-no expected growth
4530	Sale of Property & Equipment	2,383	-	139,716	850,000	-	No sale of property projected
4540	Refunds & Overpayments	18,466	600	-	500	-	
4800	Transfer-In	-	-	-	-	2,025,000	Tsf-CDC \$2,000K, Prop C Admin Fees
4900	Transfer-Out	-	-	-	-	-	
TOTAL		9,766,243	9,731,918	9,303,277	10,836,450	12,043,400	

**CITY OF MAYWOOD
REVENUE DETAILS
Fund 02 - Traffic Safety**

Code	Account Title	Actual		Projected	Adopted Budget	Recommended	Comments
		FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4260	Parking Citations	0	0			425,000	Based on prior year collections-no expected growth
4265	SEMC: Court Collections	372,942	229,245	102,438	300,000	250,000	Based on prior year collections-plus added staff
4270	Witness Fees	-	-			-	
4280	Seized Asset Revenue	-	-			-	
4300	Interest Income	8,696	6,961	470	9,000	1,500	Based on prior year revenues
	TOTAL	381,639	236,206	102,908	309,000	676,500	

**CITY OF MAYWOOD
REVENUE DETAILS
Fund 04 - Gas Tax**

Acct Code	Account Title	Actual		Projected	Adopted Budget	Recommended	Comments
		FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4300	Interest Income	0	0		0	1,500	Pure Est based on Bank Acct Consolidation Based on prior year collections-no expected growth
4340	State Gasoline Tax -2107	-	-		-	-	
4345	State Gasoline Tax - 2105 Allocation	180,411	181,360	178,470	180,000	180,000	Based on prior year collections-no expected growth
4346	State Gasoline Tax - 2106 Allocation	110,003	110,608	107,492	115,000	110,000	
4347	State Gasoline Tax - 2107 Allocation	240,356	243,934	239,253	240,000	240,000	
4350	State Gasoline Tax-Engineering	6,000	6,000	6,000	6,000	6,000	
4355	Prop 42 Revenue	131,950	216,689	-	-	274,739	
4390	State Grants	-	-	-	226,380	275,400	No activity in FY 2008. FY 2009 Grant Amount .
4420	Prop 1B Revenue	-	-	-	-	481,000	Based on Deferred Revenues rec'd in FY08.
4500	Miscellaneous Revenues	-	-	-	-	-	
4700	Bond Proceeds	-	61	-	-	-	
4800	Transfers In	-	112,062	-	-	-	
TOTAL		668,721	870,714	531,215	767,380	1,568,639	

CITY OF MAYWOOD
REVENUE DETAILS
Fund 05 - Asset & Seizure

Code	Account Title	Actual		Projected	Adopted Budget	Recommended	Comments
		FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4280	Seized Asset Revenue	1,227	437	60,467	500	500,000	Amount based on projections from police Chief.
4300	Interest Income	20,100	149	25	-	1,500	Pure Est based on Bank Acct Consolidation
	TOTAL	21,327	586	60,492	500	501,500	

**CITY OF MAYWOOD
REVENUE DETAILS
Fund 06 -Parks & Recreation**

Account		Actual		Projected	Adopted	Recommended	Comments
GL Code	Title	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4480	Ping Pong/Video Games Revenue	2,663	1,553	1,059	1,500	1,000	Based on prior year collections-no expected growth
4488	Park Donations	-	-	-	-	1,000	Estimate
4490	Weight Room Memberships	29,330	24,680	8,345	20,000	5,000	Based on prior year collections-decrease expected due to new fitness center in a nearby city.
4492	Exercise Class Fees	-	-	-	-	31,000	Based on FY08 fees of \$2,640 Per month
4494	Adult/Youth Sport Fees	-	-	-	-	24,000	Based on Parks & Recs Projection
4495	Swimming Pool Revenue	3,471	2,365	1,379	3,000	16,800	Based on 300 people per day at \$1 per person. This yields \$2,100 per week for 8 weeks in FY09
4498	Park Events/Trips	-	-	-	-	12,200	
4499	Community Center Rental	-	-	-	-	9,300	Based on 31 FY08 Rentals at \$300 each.
4500	Miscellaneous Revenues	-	-	-	-	-	
4505	Phone, Notary, NSF, Commission	-	-	-	-	-	
4800	Transfer In	-	-	-	-	-	
TOTAL		35,464	28,598	10,783	24,500	100,300	

**CITY OF MAYWOOD
REVENUE DETAILS
Fund 09 - Proposition "A"**

Code	Account Title	Actual		Projected	Adopted Budget	Recommended	Comments
		FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4110	Proposition A Allocation	474,115	506,352	460,312	475,000	471,900	Fund 9 Prop A To Be Sold.
4300	Interest Income	9,618	14,930	3,324	15,000	-	
4390	State Grants	23,007	-	-	-	-	Transferred to Fund 10 Prop C
4395	Federal Grants	-	-	-	-	-	
4600	MTA Bus Pass Revenue	-	9,996	12,376	9,500	-	
4700	Bond Proceeds	-	-	-	-	-	
4800	Transfer In	-	-	-	-	-	
4900	Transfer-out	-	-	-	-	-	
	TOTAL	506,739	531,278	476,012	499,500	471,900	

**CITY OF MAYWOOD
REVENUE DETAILS
Fund 10 - Proposition "C"**

Code	Account Title	Actual		Projected	Adopted Budget	Recommended	Comments
		FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4120	Proposition C Allocation	407,730	421,024	365,740	394,000	366,000	Based on prior year grant amount. Based on expected interest earnings.
4300	Interest Income	17,950	19,064	5,166	17,000	1,000	
4390	State Grants	-	-	-	-	-	
4600	MTA Bus Pass Revenue	9,948	-	-	-	12,000	
	TOTAL	435,628	440,088	370,906	411,000	379,000	

**CITY OF MAYWOOD
REVENUE DETAILS
Fund 16 - CDBG**

Code	Account Title	Actual		Projected	Adopted Budget	Recommended	Comments
		FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4402	HCDA-Graffiti Removal	-	-	-	-	-	
4403	HCDA-Handyworker Program	44,313	41,365	68,215	70,000	100,000	Budget approved for CDBG FY 2009
4404	HCDA-Fair Housing	10,000	7,709	7,587	-	10,000	Budget approved for CDBG FY 2009
4406	HCDA-Administration	36,249	29,966	23,977	53,484	51,276	Budget approved for CDBG FY 2009
4407	HCDA-Sidewalk Repair Program	442,019	128,901	-	234,037	-	
4408	HCDA-Maywood Techteens	-	-	35,328	-	25,000	Budget approved for CDBG FY 2009
4409	HCDA-Maywood Park Facility Demolition	-	-	-	-	-	
4410	HCDA-Public Service Activities	-	-	-	79,856	-	
4411	HCDA-Family Services	-	-	5,000	-	20,000	Budget approved for CDBG FY 2009
4412	HCDA-Multi-Purpose Staffing	-	-	-	-	-	
4414	HCDA-Section 108	107,977	-	-	-	-	
4415	HCDA-Code Enforcement	106,500	77,404	75,360	110,000	190,000	Budget approved for CDBG FY 2009
4416	HCDA-Neighborhood Sidewalk	-	296,964	-	-	-	
4417	HCDA-Neighborhood Sidewalk 07-08	-	-	33,046	-	-	
New	HCDA-Neighborhood Sidewalk 08-09	-	-	-	-	364,038	Budget approved for CDBG FY 2009
New	HCDA-At-Risk Youth Program	-	-	-	-	20,000	Budget approved for CDBG FY 2009
TOTAL		747,058	582,309	248,513	547,377	780,314	

**CITY OF MAYWOOD
REVENUE DETAILS
Fund 17 - UDAG**

Account Code	Account Title	Actual		Projected	Adopted Budget	Recommended	Comments
		FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4300	Interest Income	52,468	46,161	1,505	-	-	
4500	Miscellaneous Revenues	-	-	1,000,000	-	-	
TOTAL		52,468	46,161	1,001,505	-	-	

**CITY OF MAYWOOD
REVENUE DETAILS
Fund 22 - Air Quality**

Account		Actual		Projected	Adopted Budget	Recommended	Comments
Code	Title	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4300	Interest Income	1,050	555	21	1,000	100	Based on expected interest earnings.
4330	Motor Vehicle License Tax	35,205	34,051	35,653	37,000	35,700	Based on prior year collections-no expected growth
TOTAL		36,255	34,606	35,674	38,000	35,800	

**CITY OF MAYWOOD
REVENUE DETAILS
Fund 25 - COPS AB 3229**

Code	Account Title	Actual		Projected	Adopted Budget	Recommended	Comments
		FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4300	Interest Income	1,191	333	170	1,000	-	Based on expected interest earnings.
4400	C.O.P. More Grant	100,000	100,000	100,000	100,000	100,000	Based on information from BJA, the City is not eligible for the grant in FY 2009.
TOTAL		101,191	100,333	100,170	101,000	100,000	

**CITY OF MAYWOOD
REVENUE DETAILS
Fund 26 - LLEBG**

Account		Actual		Projected	Adopted Budget	Recommended	Comments
Code	Title	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4300	Interest Income	19	-	83	-	-	Based on prior year collections-no expected growth
4395	Federal Grants	10,446	-	-	18,000	-	
4400	JAG.LLEBG.COPS.GRANT	-	-	24,938	-	-	
TOTAL		10,465	-	25,021	18,000	-	

**CITY OF MAYWOOD
REVENUE DETAILS**

Fund 60 - Sewer District Assessment Fund

Code	Account Title	Actual		Projected	Adopted	Recommended	Comments
		FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4085	Sewer District Assessment	0	0		0	0	
4300	Interest Income	0	0	0	0	0	
4800	Transfer In	0	0		0	0	
	TOTAL	0	0	0	0	0	

CITY OF MAYWOOD
REVENUE DETAILS
Fund 62 - Street Lighting Assessment

Account		Actual		Projected	Adopted Budget	Recommended	Comments
Code	Title	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	
4080	Landscape & Lighting-Assesments	184,158	178,980	170,151	185,000	171,000	Based on prior year collections-no expected growth
4300	Interest Income	13,514	13,240	3,564	5,000	3,500	Based on prior year collections-no expected growth
TOTAL		197,671	192,220	173,715	190,000	174,500	

**CITY OF MAYWOOD
REVENUE SUMMARY
All Revenues by Fund**

Fund #	Fund Name	Actual		Projected	Adopted Budget	Recommended
		FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09
01	General	9,766,243	9,731,918	9,903,277	10,836,450	12,043,400
02	Traffic Safety	381,639	236,206	102,908	309,000	676,500
03, 04, 45	Gas Tax	668,721	870,714	531,215	767,380	1,568,639
05	Asset & Seizure	21,327	586	60,492	500	501,500
06	Parks & Recreation	35,464	28,598	10,783	24,500	100,300
07	Bikeway	15,359	16,903	-	18,000	-
09	Prop A	506,739	531,278	476,012	499,500	471,900
10	Prop C	435,628	440,088	370,906	411,000	379,000
16	CDBG	747,058	582,309	248,513	547,377	780,314
17	UDAG	52,468	46,161	1,001,505	-	-
22	Air Quality	36,255	34,606	35,674	38,000	35,800
24	OTS Grant	88,508	1,987	561	2,500	-
25	COPS AB 3229	101,191	100,333	100,170	101,000	100,000
26	LLEBG	10,465	-	25,021	18,000	-
60	Sewer District Assessment	-	-	-	-	-
62	Street Lighting	197,671	192,220	173,715	190,000	174,500
TOTAL		13,064,736	12,813,907	13,040,752	13,763,207	16,831,853

GENERAL FUND EXPENDITURE ASSUMPTIONS

2008-09

Expenditures are determined by looking at a three year trend and analyzing other factors that will impact future expenditures. Below are a number of projected expenditure assumptions used in developing the fiscal years 2008-09 budget.

1. **General Fund Balance Levels**—General Fund balance are currently at \$4,700,000. The 2008-09 Budget includes a transfer of \$2 million from the General Fund balance, to the City's operating account to balance the budget. This will maintain general fund balance at 23% of General Fund operating expenditures through this budget cycle. At the conclusion of this budget cycle, the City's total General Fund balance is estimated at \$2,700,000.
2. **General Liability & Workers Compensation Insurance**—\$1.136 million has been budgeted for the City's General Liability and Workers Compensation Insurance. This represents a significant increase in previous years and is a direct result to the numbers of claims filed within the City.
3. **Lighting District**—\$174,500 has been budgeted in the Lighting District.
4. **2008 Election**—\$75,000 has been budgeted for the November 2008 General Municipal Election.
5. **Recreation**—\$50,000 has been budgeted in the FY 2008-09 for the staffing and operation of the City's community pool.
6. **Economic Development**—The 2008-09 budget includes funding to implement the lead abatement program.
7. **Public Safety**—The 2008-09 budget includes the addition of a Police Capitan position and the redeployment of the traffic division. Additionally, the budget proposes to fully staff the operations for the Cudahy contract.

City of Maywood
Consolidated Department Expenditures By Dept & Fund
From FY05/06 to FY07/08 (As of 06/30/08)

<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>FUND</u>	<u>AMOUNT</u>
601	139,500	01	11,537,083.00
602	244,450	02	494,400.00
603	98,200	03	-
604	480,923	04	1,205,880.00
605	9,400	05	114,621.00
606	165,000	06	853,750.00
610	7,850	09	660,250.00
611	780,314	10	1,094,000.00
614	2,339,900	16	780,314.00
615	192,000	17	-
633	-	22	36,000.00
642	8,309,321	24	-
645	300,810	25	100,000.00
671	2,398,880	45	-
680	913,750	62	200,000.00
690	-		
691	-		
692	696,000		
	<u>17,076,298</u>		<u>17,076,298</u>

C

ity Council is the legislative and policy entity of the City responsible to the residents of Maywood for all municipal programs and service. The City Council members also serve as the Community Development Commission, and Financing Authority for the City. The City Council appoints members of the community to commissions, committees and boards as well as the Chief Administrative Officer and City Attorney.

City of Maywood
Department Expenditures By Fund - 601 City Council
From FY05/06 to FY07/08

**MAKE
 APPROPRIATE
 CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
01	5000	Agency Members	-	-	-	-	-
	5001	Salaries	33,396.98	33,360.00	32,526.00	33,600.00	33,400.00
	5004	Hourly	6,392.00	-	-	-	-
	5120	Office Supplies	2,857.23	439.50	2,039.82	1,000.00	1,500.00
	5150	Medicare Expenses	799.78	374.87	326.51	484.00	1,400.00
	5220	Government Purposes	-	-	-	200.00	200.00
	5290	Meeting, Mileage & Conference	36,700.96	26,361.38	27,606.17	38,200.00	15,000.00
	5390	Public Relations	10,955.70	2,585.76	2,123.66	5,000.00	5,000.00
	5430	Contractual Services	-	-	-	-	30,000.00
	5470	Employee Group Insurance	46,887.57	48,250.59	51,381.30	54,633.02	47,500.00
	5500	P.E.R.S. Expenses	3,295.61	3,592.14	3,170.62	3,903.00	3,500.00
	5930	Furniture & Fixture	-	3,156.03	-	-	-
	5950	Machinery & Equipment	-	-	4,292.85	-	2,000.00
City Council 601 Department Exp. By Fund 01			141,285.83	118,120.27	123,466.93	137,020.02	139,500.00
TOTAL ALL FUNDS			141,285.83	118,120.27	123,466.93	137,020.02	139,500.00

C

hief Administrative Officer serves as the Chief Executive Officer for the City of Maywood. The Chief Administrative Officer is appointed by the City Council and appoints other staff except the City Clerk and City Treasurer who are elected.

City of Maywood
Department Expenditures By Fund - 602 City Administration
From FY05/06 to FY07/08

**MAKE
APPROPRIATE
CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
01	5000	Agency Members					
	5001	Salaries	123,671.20	98,036.18	127,483.50	124,232.00	145,250.00
	5002	Overtime	-	-	262.31	-	-
	5004	Hourly	10,500.00	50,349.89	30,077.35	45,570.00	7,500.00
	5007	Education Pay	-	-	400.00	-	-
	5009	Bilingual Pay	1,500.00	25.00	1,062.50	-	-
	5010	Vacation Buy Back Pay	7,506.55	11,230.81	11,051.91	8,486.00	9,500.00
	5011	Sick Time Buy Bak Pay	4,836.43	5,045.76	5,278.46	4,736.00	5,000.00
	5013	Retro Pay	-	510.00	-	-	-
	5120	Office Supplies	-	7.57	245.52	500.00	500.00
	5150	Medicare Expenses	1,182.10	3,169.36	2,041.25	3,948.00	2,500.00
	5270	Dues & Subscriptions	943.10	4,076.64	995.64	1,200.00	1,200.00
	5290	Meeting, Mileage & Conference	2,826.60	4,543.16	1,754.56	3,500.00	1,000.00
	5470	Employee Group Insurance	10,742.90	7,613.49	13,540.89	17,405.00	20,500.00
	5500	P.E.R.S. Expenses	12,529.53	10,614.84	12,452.12	16,082.00	17,000.00
	5720	Prisoner Expenses	-	-	10.59	-	-
	5930	Furniture & Fixture	-	-	1,362.71	-	-
City Administration 602 Department Exp. - Fund 01:			176,238.41	195,222.70	208,019.31	225,659.00	209,950.00
09	5001	Salaries	-	24,385.10	25,169.50	23,088.00	25,500.00
	5010	Vacation Buy Back Pay	-	1,971.00	3,325.48	2,121.00	2,000.00
	5011	Sick Time Buy Bak Pay	-	1,261.44	1,319.62	1,184.00	1,500.00
	5013	Retro Pay	-	127.50	-	-	-
	5470	Employee Group Insurance	-	1,708.96	1,839.54	1,934.00	2,000.00
	5500	P.E.R.S. Expenses	-	2,639.09	2,385.87	3,088.00	3,500.00
Administration 602 Department Exp. - Fund 09:			-	32,093.09	34,040.01	31,415.00	34,500.00
10	5001	Salaries	23,480.79	-	-	-	-
	5010	Vacation Buy Back Pay	1,876.64	-	-	-	-
	5011	Sick Time Buy Bak Pay	1,209.11	-	-	-	-
	5470	Employee Group Insurance	1,626.88	-	-	-	-
	5500	P.E.R.S. Expenses	2,317.09	-	-	-	-
City Administration 602 Dept. Exp. By Fund 10:			30,510.51	-	-	-	-
TOTAL ALL FUNDS			206,748.92	227,315.79	242,059.32	257,074.00	244,450.00

F

inance is responsible for the control of all financial activities of the City, Community Development Commission, and Financing Authority, including the Investment of available cash, collection and disbursement of funds and ensuring that adequate resources are available. The department provides administrative support and direction to the City departments.

City of Maywood
Department Expenditures By Fund - 604 Finance
From FY05/06 to FY07/08

**MAKE
APPROPRIATE
CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
01	5000	Agency Members	-	-	-	-	-
	5001	Salaries	230,113.38	176,530.23	178,139.20	241,232.00	213,513.00
	5002	Overtime	9,105.07	11,531.77	7,843.98	7,500.00	8,000.00
	5003	Straight Overtime	1,384.44	1,825.55	1,485.78	-	1,500.00
	5004	Hourly	13,955.00	6,653.00	7,915.65	16,000.00	24,960.00
	5005	ATL/Matron	-	1,168.50	477.04	-	500.00
	5007	Education Pay	-	-	48.92	-	-
	5009	Bilingual Pay	5,982.50	5,339.43	4,323.90	6,300.00	4,800.00
	5010	Vacation Buy Back Pay	2,853.19	30,379.28	2,306.95	2,601.00	2,000.00
	5011	Sick Time Buy Bak Pay	6,078.32	18,480.82	2,263.29	5,974.00	6,000.00
	5012	Longevity Pay	6,282.12	3,550.13	3,744.40	3,584.00	5,500.00
	5013	Retro Pay	-	350.13	-	-	-
	5014	I.O.D. Pay	-	-	388.36	-	-
	5150	Medicare Expenses	3,608.51	3,128.01	1,895.99	3,848.00	4,800.00
	5270	Dues & Subscriptions	300.00	-	313.00	500.00	400.00
	5290	Meeting, Mileage & Conference	4,768.68	3,714.79	3,469.75	3,000.00	1,500.00
	5430	Contractual Services	-	-	-	45,000.00	25,000.00
	5470	Employee Group Insurance	33,473.70	41,733.69	37,306.48	43,836.00	46,500.00
	5500	P.E.R.S. Expenses	23,983.62	20,782.22	17,539.36	28,417.00	29,500.00
	5615	Outside Services	-	67,748.88	217,694.78	-	50,000.00
	5670	Uniform Allowance	650.00	650.00	650.00	650.00	700.00
	5930	Furniture & Fixture	825.79	-	-	-	-
Finance 604 Department Expenditures By Fund 01:			343,364.32	393,566.43	487,806.83	408,442.00	425,173.00
02	5004	Hourly	-	-	-	35,000.00	-
Finance 604 Department Expenditures By Fund 02:			-	-	-	35,000.00	-
09	5001	Salaries	-	24,031.78	14,489.82	39,910.00	41,000.00
	5002	Overtime	-	2,327.47	145.81	-	200.00
	5003	Straight Overtime	-	350.02	17.49	-	200.00
	5009	Bilingual Pay	-	708.34	24.46	600.00	900.00
	5010	Vacation Buy Back Pay	-	5,919.02	-	867.00	750.00
	5011	Sick Time Buy Bak Pay	-	5,109.48	-	1,181.00	1,000.00
	5013	Retro Pay	-	85.27	-	-	-
	5150	Medicare Expenses	-	551.47	170.54	792.00	500.00
	5470	Employee Group Insurance	-	4,324.99	1,745.63	4,916.00	6,700.00
	5500	P.E.R.S. Expenses	-	2,905.31	1,394.50	4,495.00	4,500.00
Finance 604 Department Expenditures By Fund 09:			-	46,313.15	17,988.25	52,761.00	55,750.00
10	5000	Agency Members	-	-	-	-	-
	5001	Salaries	35,356.04	-	-	-	-
	5002	Overtime	-	-	-	-	-
	5003	Straight Overtime	74.40	-	-	-	-
	5009	Bilingual Pay	600.00	-	-	-	-
	5010	Vacation Buy Back Pay	951.06	-	-	-	-
	5011	Sick Time Buy Bak Pay	1,215.60	-	-	-	-
	5012	Longevity Pay	696.00	-	-	-	-
	5150	Medicare Expenses	446.56	-	-	-	-
	5470	Employee Group Insurance	4,230.96	-	-	-	-
	5500	P.E.R.S. Expenses	3,615.21	-	-	-	-
Finance 604 Department Expenditures By Fund 10:			47,185.83	-	-	-	-
TOTAL ALL FUNDS			390,550.15	439,879.58	505,795.08	496,203.00	480,923.00

G

eneral Government - Expenditures in this section reflect the cost of municipal operation that are not attributable to a specific department but are necessary to provide daily services to the public.

City of Maywood
 Department Expenditures By Fund - 603 City Clerk
 From FY05/06 to FY07/08

**MAKE
 APPROPRIATE
 CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
01	5000	Agency Members	-	-	-	-	-
	5001	Salaries	11,970.00	8,544.00	8,400.00	9,600.00	9,600.00
	5120	Office Supplies	966.27	1,619.83	1,727.93	1,400.00	1,200.00
	5150	Medicare Expenses	121.80	116.73	96.51	139.00	150.00
	5200	Municipal Code Services	-	-	3,000.00	3,000.00	1,500.00
	5210	Postage & Freight	85.89	18.80	-	500.00	500.00
	5220	Government Purposes	-	-	-	100.00	100.00
	5270	Dues & Subscriptions	-	-	270.00	200.00	200.00
	5290	Meeting, Mileage & Conference	-	1,170.76	2,797.61	1,500.00	1,000.00
	5305	Elections	20,602.66	(48.00)	59,706.40	25,000.00	75,000.00
	5390	Public Relations	-	-	150.00	-	-
	5410	Publication Costs	4,442.14	5,890.79	7,890.13	5,000.00	8,000.00
	5470	Employee Group Insurance	3,017.12	-	-	-	-
	5500	P.E.R.S. Expenses	828.91	904.50	471.43	983.00	950.00
City Clerk 603 Department Expenditures By Fund 01:			42,034.79	18,217.41	84,510.01	47,422.00	98,200.00
TOTAL ALL FUNDS			42,034.79	18,217.41	84,510.01	47,422.00	98,200.00

City of Maywood
Department Expenditures By Fund - 605 City Treasurer
From FY05/06 to FY07/08

**MAKE
 APPROPRIATE
 CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
01	5000	Agency Members	-	-	-	-	-
	5001	Salaries	10,800.00	7,270.00	7,200.00	8,400.00	7,200.00
	5120	Office Supplies	188.70	-	134.23	400.00	200.00
	5150	Medicare Expenses	104.43	100.06	82.65	122.00	100.00
	5270	Dues & Subscriptions	120.00	-	-	200.00	100.00
	5290	Meeting, Mileage & Conference	1,450.42	1,802.28	584.23	2,000.00	1,000.00
	5470	Employee Group Insurance	3,039.97	-	-	-	-
	5500	P.E.R.S. Expenses	873.29	775.29	441.96	842.00	800.00
City Treasure 605 Department Exp. By Fund 01:			16,576.81	9,947.63	8,443.07	11,964.00	9,400.00
TOTAL ALL FUNDS			16,576.81	9,947.63	8,443.07	11,964.00	9,400.00

City of Maywood
Department Expenditures By Fund - 606 City Attorney
From FY05/06 to FY07/08

**MAKE
 APPROPRIATE
 CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
01	5290	Meeting, Mileage & Conference	5,395.56	967.87	-	-	-
	5294	Code Enforcement	3,971.07	706.83	2,222.71	-	-
	5295	Personnel	31,561.35	44,512.20	21,017.70	40,000.00	25,000.00
	5296	Police & Community Relations Comm.	-	9,175.50	-	70,000.00	-
	5405	Legal Services	42,059.11	154,052.63	131,194.14	90,000.00	140,000.00
	5500	P.E.R.S. Expenses	6,537.55	1,573.04	-	-	-
	5810	Retainer	54,500.00	37,702.21	-	-	-
City Attorney 606 Department Exp. By Fund 01:			144,024.64	248,690.28	154,434.55	200,000.00	165,000.00
TOTAL ALL FUNDS			144,024.64	248,690.28	154,434.55	200,000.00	165,000.00

City of Maywood
 Department Expenditures By Fund - 610 Planning Commission
 From FY05/06 to FY07/08

**MAKE
 APPROPRIATE
 CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
01	5000	Agency Members	-	-	-	-	-
	5001	Salaries	3,500.00	4,092.50	3,200.00	6,000.00	6,000.00
	5002	Overtime	-	-	-	1,800.00	-
	5120	Office Supplies	292.28	962.80	86.02	300.00	300.00
	5150	Medicare Expenses	225.75	206.40	77.40	459.00	450.00
	5270	Dues & Subscriptions	-	-	-	200.00	100.00
	5290	Meeting, Mileage & Conference	1,004.32	-	1,167.65	1,000.00	1,000.00
Planning Commission 610 Dept. Exp. By Fund 01:			5,022.35	5,261.70	4,531.07	9,759.00	7,850.00
TOTAL ALL FUNDS			5,022.35	5,261.70	4,531.07	9,759.00	7,850.00

City of Maywood
Department Expenditures By Fund - 614 General Governmental Services
From FY05/06 to FY07/08

**MAKE
APPROPRIATE
CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
01	5000	Agency Members	-	-	-	-	-
	5025	Miscellaneous Expenses	98.00	850.00	7,137.60	103,187.00	5,000.00
	5120	Office Supplies	15,385.74	865.63	30,338.27	15,000.00	25,000.00
	5125	Computer Software	-	-	459.88	-	500.00
	5135	Software Consulting	-	-	5,371.25	-	22,500.00
	5150	Medicare Expenses	3,673.64	8,916.91	28,669.93	-	29,000.00
	5155	Deferred Comp. EE match	-	-	12,469.24	-	12,500.00
	5170	Medical Supplies	436.13	647.77	1,687.66	1,000.00	1,750.00
	5180	Duplicating Supplies	1,907.61	1,399.76	1,645.94	2,000.00	1,750.00
	5190	SB2557 Administration Fees	1,877.95	33,168.36	60,465.38	2,000.00	60,000.00
	5195	Payment to ERAF	152,202.75	-	-	-	-
	5210	Postage & Freight	19,269.21	9,922.48	14,768.63	12,000.00	15,000.00
	5220	Government Purposes	744.67	536.58	610.40	1,000.00	800.00
	5225	Southeast Schools Coalition	-	-	-	-	25,000.00
	5230	Note Issuance Cost	32,205.99	21,329.07	40,546.35	33,000.00	41,000.00
	5270	Dues & Subscriptions	24,261.88	27,598.88	25,445.75	20,000.00	20,000.00
	5285	P.O.S.T. Training	-	-	(149.40)	-	-
	5290	Meeting, Mileage & Conference	-	-	1,327.02	-	-
	5295	Personnel	2,910.00	3,151.00	7,189.02	3,000.00	5,000.00
	5310	Electricity Services	(71.10)	-	-	-	-
	5330	Telephone Services	13,666.34	11,345.89	9,095.54	14,000.00	10,000.00
	5335	Council Phones	28,040.00	25,910.29	25,341.03	29,000.00	25,000.00
	5340	Bottled Water	3,720.96	(927.65)	5,440.40	4,000.00	5,500.00
	5380	Equipment Repairs (Non-Auto)	-	1,887.84	108.41	500.00	500.00
	5390	Public Relations	75,135.24	121,778.43	91,424.97	77,000.00	80,000.00
	5420	Civil Service Exams	1,513.30	1,481.80	3,966.60	3,500.00	4,000.00
	5425	Fee Study	-	-	27,500.00	-	-
	5430	Contractual Services	359,355.70	290,886.45	277,420.08	213,500.00	302,000.00
	5450	Worker's Compensation	305,638.00	275,367.42	176,718.00	176,718.00	262,100.00
	5455	Unemployment Insurance	5,992.00	22,686.00	12,571.49	10,000.00	15,000.00
	5460	Public Liability Insurance	351,058.75	418,885.44	634,191.20	650,282.00	874,300.00
	5470	Employee Group Insurance	33,718.15	36,063.98	(41,644.28)	30,000.00	30,000.00
	5475	Surety Bond	-	-	-	2,100.00	-
	5490	Audit Expenses	22,548.00	37,653.50	21,500.00	35,000.00	35,000.00
	5500	P.E.R.S. Expenses	2,019.83	54,048.60	364,182.83	-	-
	5520	Land Appraisal	4,500.00	-	-	-	-
	5615	Outside Services	-	-	606.44	-	1,000.00
	5710	Pre-Employment Physicals	9,455.73	1,863.00	47,305.94	10,000.00	50,000.00
	5750	Parking Cite Surcharges	41,925.00	27,445.00	38,620.00	40,000.00	40,000.00
	5770	Lease Payments	20,754.29	13,898.79	13,869.44	21,000.00	14,000.00
	5800	Holiday Party	4,698.32	-	3,026.40	5,000.00	4,000.00
	5950	Machinery & Equipment	706.29	1,300.00	33,191.04	-	27,200.00
	5960	Principal	80,000.00	85,000.00	94,355.95	85,000.00	90,000.00
	5965	Interest Expense	84,817.87	80,457.63	50,879.53	85,000.00	131,500.00
	6000	Projects	119,062.25	87,429.00	79,444.91	84,000.00	74,000.00
Gen'l Governmental Serv.614 Dept. Exp.By Fund 01:			1,823,228.49	1,702,847.85	2,207,098.84	1,767,787.00	2,339,900.00
05	5960	Principal	105,000.00	-	-	-	-
	5965	Interest Expense	2,976.75	-	-	-	-
Gen'l Governmental Serv.614 Dept. Exp.By Fund 05:			107,976.75	-	-	-	-
09	5430	Contractual Services	-	2,274.35	-	-	-
Gen'l Governmental Serv.614 Dept. Exp.By Fund 09:			-	2,274.35	-	-	-
17	5430	Contractual Services	-	850.00	-	-	-
Gen'l Governmental Serv.614 Dept. Exp.By Fund 17:			-	850.00	-	-	-
TOTAL ALL FUNDS			1,931,205.24	1,705,972.20	2,207,098.84	1,767,787.00	2,339,900.00

City of Maywood
 Department Expenditures By Fund - 633 MAR City Wide Project
 From FY05/06 to FY07/08

**MAKE
 APPROPRIATE
 CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
01	5000	Agency Members	-	-	26,750.00	18,000.00	18,000.00
	5001	Salaries	-	(23,494.77)	67,216.20	216,921.00	230,000.00
	5002	Overtime	-	994.79	2,734.98	-	-
	5003	Straight Overtime	-	40.07	285.06	-	-
	5004	Hourly	-	509.56	-	-	-
	5007	Education Pay	-	1,963.74	3,608.65	-	-
	5009	Bilingual Pay	-	454.08	1,192.87	-	-
	5010	Vacation Buy Back Pay	-	9,359.45	7,551.36	-	-
	5011	Sick Time Buy Bak Pay	-	11,933.73	3,034.47	-	-
	5012	Longevity Pay	-	2,581.18	4,082.20	-	-
	5013	Retro Pay	-	176.23	-	-	-
	5014	I.O.D. Pay	-	-	97.10	-	-
	5150	Medicare Expenses	-	2,046.14	1,980.51	2,963.00	-
	5160	Reimbursable Expenditures	-	-	-	(279,446.00)	(248,000.00)
	5470	Employee Group Insurance	-	(2,044.83)	8,097.30	25,127.00	-
	5500	P.E.R.S. Expenses	-	685.29	7,289.67	16,435.00	-
	5615	Outside Services	-	49,645.00	12,742.50	-	-
MRA City Wide Project Dept. Exp. By Fund 01:			-	54,849.66	146,662.87	-	-
TOTAL ALL FUNDS			-	54,849.66	146,662.87	-	-

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olice Department is responsible operation of the City's 911 system and for ensuring the safety of citizens and their property. Police services are available to the citizens and businesses of Maywood 24 hours 7 days a week.

City of Maywood
Department Expenditures By Fund - 642 Police
From FY05/06 to FY07/08

**MAKE
APPROPRIATE
CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
01	5001	Salaries	2,849,084.64	2,858,289.10	2,762,335.38	3,560,975.00	3,610,000.00
	5002	Overtime	478,221.67	593,503.87	759,194.75	135,000.00	295,000.00
	5003	Straight Overtime	83,446.52	123,746.59	117,767.78	50,000.00	50,000.00
	5004	Hourly	117,411.86	59,495.54	338,354.36	39,892.00	353,000.00
	5005	ATL/Matron	10,537.00	11,920.60	10,453.20	10,000.00	10,000.00
	5006	Court Pay	132,981.34	90,939.83	76,565.12	25,000.00	75,000.00
	5007	Education Pay	80,159.90	96,484.85	99,301.05	102,001.00	106,000.00
	5009	Bilingual Pay	34,120.69	33,255.46	31,640.41	36,000.00	33,000.00
	5010	Vacation Buy Back Pay	36,790.48	8,462.25	78,838.59	5,664.00	75,000.00
	5011	Sick Time Buy Bak Pay	39,530.79	40,962.91	67,862.63	53,511.00	75,000.00
	5012	Longevity Pay	40,612.70	44,051.42	45,196.18	43,201.00	52,000.00
	5013	Retro Pay	-	12,507.66	-	200,000.00	25,000.00
	5014	I.O.D. Pay	3,937.51	130,744.14	89,739.90	-	50,000.00
	5120	Office Supplies	24,996.96	29,184.54	37,992.67	20,000.00	25,000.00
	5125	Computer Software	-	-	2,245.88	-	-
	5135	Software Consulting	-	-	10,076.35	-	-
	5140	Amunition, Tire Marking Supplies	1,884.99	10,218.75	16,074.07	5,000.00	10,000.00
	5150	Medicare Expenses	58,643.56	55,712.78	64,269.61	51,506.00	65,000.00
	5160	Reimbursable Expenditures	-	-	-	1,000.00	-
	5180	Duplicating Supplies	2,697.66	2,489.46	541.97	2,500.00	2,500.00
	5200	Municipal Code Services	-	-	-	100.00	-
	5210	Postage & Freight	57.85	-	-	-	-
	5270	Dues & Subscriptions	832.00	1,524.05	2,322.70	1,500.00	1,500.00
	5275	Drug Education	-	-	-	-	1,000.00
	5280	STC Training	2,694.09	5,153.49	3,149.76	3,000.00	3,000.00
	5285	P.O.S.T. Training	9,881.76	7,851.02	28,105.87	10,000.00	10,000.00
	5288	Risk Management Training	-	-	1,091.92	-	-
	5290	Meeting, Mileage & Conference	9,055.82	11,096.38	25,913.69	3,000.00	7,500.00
	5295	Personnel	-	-	-	-	25,000.00
	5300	Natural Gas Service	589.02	513.81	508.36	500.00	500.00
	5310	Electricity Services	18,342.81	18,643.07	22,132.85	20,000.00	25,000.00
	5330	Telephone Services	14,413.56	26,184.49	28,979.25	15,000.00	30,000.00
	5335	Council Phones	-	-	-	-	-
	5370	Gas & Oil	98,454.24	91,977.97	111,610.17	70,000.00	150,000.00
	5380	Equipment Repairs (Non-Auto)	12,174.34	5,010.23	7,111.77	10,000.00	10,000.00
	5405	Legal Services	-	174,608.05	176,308.33	10,000.00	226,300.00
	5430	Contractual Services	42,892.38	179,393.58	277,267.46	149,000.00	147,000.00
	5435	Service Contracts and Warranties	-	-	10,125.00	-	-
	5470	Employee Group Insurance	402,562.76	449,705.94	457,463.98	490,232.00	616,000.00
	5500	P.E.R.S. Expenses	1,197,770.74	1,213,576.78	1,108,281.30	1,571,624.00	1,257,000.00
	5510	Equipment Rental	-	216.68	7,218.63	100.00	1,000.00
	5640	Officer Assories	14,749.04	29,383.41	37,633.70	10,000.00	25,000.00
	5645	Communication Equipment	27,949.19	192,600.43	83,751.72	10,000.00	-
	5650	Fingerprinting	5,367.00	3,067.18	6,389.00	3,000.00	5,000.00
	5670	Uniform Allowance	43,822.12	47,267.27	47,668.86	46,000.00	50,000.00
	5680	Unform Replacement	-	-	-	1,000.00	1,000.00
	5690	Photo Supplies	277.56	100.65	265.81	1,000.00	1,000.00
	5710	Pre-Employment Physicals	-	-	225.70	-	-
	5720	Prisoner Expenses	82,809.06	104,787.77	47,558.53	52,000.00	54,000.00
	5730	Victim Medical	8,970.00	8,613.00	7,230.00	7,000.00	6,000.00
	5740	Volunteer	1,369.59	(932.98)	-	-	5,000.00
	5760	Confidential Funds-Police	1,820.91	189.00	-	1,000.00	1,000.00
	5770	Lease Payments	33,489.32	33,686.38	4,396.07	35,000.00	26,000.00
	5810	Retainer	-	-	4,296.57	-	-
	5920	Office Equipment	24,591.77	13,365.48	14,681.19	1,000.00	-
	5930	Furniture & Fixture	900.02	185.38	2,647.01	1,000.00	4,000.00
	5950	Machinery & Equipment	6,694.96	(42,270.28)	67,651.13	5,000.00	10,000.00

City of Maywood
Department Expenditures By Fund - 642 Police
From FY05/06 to FY07/08

**MAKE
 APPROPRIATE
 CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
	5955	Autos & Trucks	165,177.05	28,995.56	-	-	-
	6000	Projects	9,500.00	-	-	-	-
Police 642 Department Expenditures By Fund 01:			6,232,267.23	6,806,463.54	7,200,436.23	6,868,306.00	7,610,300.00
02	5001	Salaries	62,675.17	132,101.25	138,369.20	131,784.00	231,400.00
	5002	Overtime	10,807.28	50,274.97	98,529.60	50,000.00	50,000.00
	5003	Straight Overtime	3,185.02	8,579.25	8,081.75	-	8,000.00
	5004	Hourly	39,164.83	29,343.28	27,869.90	49,622.00	25,000.00
	5005	ATL/Matron	-	86.70	56.10	-	-
	5006	Court Pay	2,592.18	744.33	3,107.28	25,000.00	5,000.00
	5007	Education Pay	-	5,376.00	5,678.50	5,271.00	5,500.00
	5009	Bilingual Pay	-	1,500.00	1,437.50	1,500.00	1,500.00
	5011	Sick Time Buy Bak Pay	-	3,124.60	3,518.19	2,554.00	3,500.00
	5012	Longevity Pay	-	2,688.00	3,711.50	2,636.00	4,000.00
	5014	I.O.D. Pay	3,699.83	2,799.00	-	-	-
	5140	Amunition, Tire Marking Supplies	-	-	-	5,000.00	-
	5150	Medicare Expenses	3,455.02	3,964.88	3,051.05	5,880.00	6,000.00
	5370	Gas & Oil	-	-	-	15,000.00	-
	5430	Contractual Services	108,307.79	127,491.06	36,242.61	120,000.00	60,000.00
	5470	Employee Group Insurance	5,482.11	20,253.23	16,761.64	17,818.00	17,500.00
	5500	P.E.R.S. Expenses	31,641.29	64,187.19	64,549.71	71,707.00	65,000.00
	5670	Uniform Allowance	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Police 642 Department Expenditures By Fund 02:			272,010.52	454,513.74	412,964.53	505,772.00	484,400.00
05	5002	Overtime	-	-	-	-	75,121.00
	5025	Miscellaneous Expenses	-	-	4,027.66	-	-
	5150	Medicare Expenses	-	-	-	-	2,000.00
	5275	Drug Education	5,209.53	-	-	-	-
	5430	Contractual Services	-	-	9,750.00	-	-
	5470	Employee Group Insurance	-	-	-	-	6,000.00
	5500	P.E.R.S. Expenses	-	-	-	-	31,500.00
	5510	Equipment Rental	-	-	3,466.33	-	-
	5930	Furniture & Fixture	-	-	19,437.32	-	-
	5950	Machinery & Equipment	-	-	8,189.94	-	-
	5955	Autos & Trucks	-	-	3,605.26	-	-
Police 642 Department Expenditures By Fund 05:			5,209.53	-	48,476.51	-	114,621.00
24	5001	Salaries	33,588.00	-	-	-	-
	5002	Overtime	6,764.77	-	-	50,000.00	-
	5003	Straight Overtime	1,351.26	-	-	-	-
	5006	Court Pay	405.38	-	-	25,000.00	-
	5007	Education Pay	1,680.00	-	-	-	-
	5150	Medicare Expenses	649.44	-	-	-	-
	5290	Meeting, Mileage & Conference	603.87	-	-	-	-
	5370	Gas & Oil	-	-	-	15,000.00	-
	5470	Employee Group Insurance	2,129.76	-	-	-	-
	5500	P.E.R.S. Expenses	17,079.90	-	-	-	-
	5670	Uniform Allowance	1,000.00	-	-	-	-
Police 642 Department Expenditures By Fund 24:			65,252.38	-	-	90,000.00	-
25	5001	Salaries	63,972.00	64,043.40	31,591.10	12,946.00	75,120.00
	5002	Overtime	23,759.30	18,905.96	20,000.75	10,000.00	-
	5003	Straight Overtime	2,830.89	3,548.67	1,696.34	-	-
	5005	ATL/Matron	30.60	51.00	5.10	-	-
	5006	Court Pay	2,712.96	1,935.58	2,156.05	-	-
	5007	Education Pay	5,112.00	5,112.00	2,524.25	2,636.00	-
	5011	Sick Time Buy Bak Pay	1,887.26	269.60	636.12	1,370.00	-
	5012	Longevity Pay	1,284.00	1,867.00	1,265.00	659.00	-
	5150	Medicare Expenses	1,487.55	1,339.20	1,370.31	1,091.00	1,089.00

City of Maywood
Department Expenditures By Fund - 642 Police
From FY05/06 to FY07/08

**MAKE
APPROPRIATE
CHANGES**

Account			Actual			Budget-Revised	FY 08/09 Recommended Budget
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	
	5470	Employee Group Insurance	(272.48)	4,973.82	5,799.56	6,183.00	5,954.00
	5500	P.E.R.S. Expenses	33,640.47	31,102.93	30,910.23	9,524.00	17,837.00
	5670	Uniform Allowance	1,000.00	1,000.00	500.00	1,000.00	-
Police 642 Department Expenditures By Fund 25:			137,444.55	134,149.16	98,454.81	45,409.00	100,000.00
26	5275	Drug Education	1,000.00	-	-	-	-
	5430	Contractual Services	23,000.00	-	-	-	-
Police 642 Department Expenditures By Fund 26:			24,000.00	-	-	-	-

Community Development is responsible for the safe and orderly development of the community through proper planning and enforcement of building codes and standards.

City of Maywood
 Department Expenditures By Fund - 615 Building Maintenance
 From FY05/06 to FY07/08

**MAKE
 APPROPRIATE
 CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
01	5000	Agency Members	-	-	-	-	-
	5001	Salaries	31,668.00	31,668.00	31,471.00	40,416.00	33,300.00
	5002	Overtime	731.59	787.22	1,064.47	650.00	700.00
	5003	Straight Overtime	62.86	45.24	-	-	-
	5004	Hourly	-	3,667.58	21,212.36	-	21,600.00
	5011	Sick Time Buy Bak Pay	1,737.24	1,610.90	1,544.06	1,659.00	1,700.00
	5012	Longevity Pay	1,981.79	2,220.00	2,104.00	2,283.00	2,350.00
	5100	Custodial Supplies	12,844.16	901.96	8,894.88	12,500.00	10,000.00
	5150	Medicare Expenses	534.06	744.60	1,501.79	530.00	2,200.00
	5300	Natural Gas Service	1,736.74	1,061.40	1,111.74	1,800.00	1,800.00
	5310	Electricity Services	15,731.85	9,787.78	11,958.46	16,500.00	16,000.00
	5320	Water Services	1,799.30	2,279.70	2,121.05	1,850.00	2,200.00
	5470	Employee Group Insurance	8,005.36	8,918.93	9,886.16	9,523.00	10,500.00
	5500	P.E.R.S. Expenses	3,384.71	3,738.04	3,358.68	4,277.00	4,000.00
	5560	Building Repair and Maintenance	95,992.29	52,244.28	111,189.78	63,000.00	60,000.00
	5670	Uniform Allowance	650.00	650.00	650.00	650.00	650.00
	5910	Improvement Other than Buildings	53,659.46	23,511.96	21,290.49	40,000.00	25,000.00
Building Maintenance 615 Dept. Exp. By Fund 01:			230,519.41	143,837.59	229,358.92	195,638.00	192,000.00
TOTAL ALL FUNDS			230,519.41	143,837.59	229,358.92	195,638.00	192,000.00

City of Maywood
Department Expenditures By Fund - 645 Building and Planning
From FY05/06 to FY07/08

**MAKE
 APPROPRIATE
 CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
01	5000	Agency Members	-	-	-	-	-
	5001	Salaries	92,188.81	98,446.97	76,540.45	112,158.00	158,000.00
	5002	Overtime	9,383.55	10,011.34	6,497.33	11,000.00	5,000.00
	5003	Straight Overtime	183.61	1,190.88	837.23	-	500.00
	5004	Hourly	-	3,961.95	-	11,136.00	5,000.00
	5007	Education Pay	4,616.96	4,600.27	2,810.60	5,445.00	4,500.00
	5009	Bilingual Pay	1,563.54	1,752.12	1,676.92	1,050.00	1,000.00
	5010	Vacation Buy Back Pay	7,963.21	6,212.97	6,048.63	7,167.00	6,000.00
	5011	Sick Time Buy Bak Pay	3,684.27	3,388.89	2,468.64	3,909.00	3,500.00
	5012	Longevity Pay	3,322.32	4,028.39	2,458.90	2,723.00	2,000.00
	5025	Miscellaneous Expenses	(51.00)	-	-	-	-
	5120	Office Supplies	3,279.90	1,731.72	2,219.87	2,500.00	1,500.00
	5150	Medicare Expenses	1,781.20	2,204.66	1,283.34	4,081.00	4,300.00
	5265	Books	-	86.55	1,517.81	1,500.00	500.00
	5270	Dues & Subscriptions	100.00	315.00	315.00	1,000.00	500.00
	5290	Meeting, Mileage & Conference	1,675.08	3,478.99	2,015.11	1,000.00	2,000.00
	5400	Realty Tax Service	2,793.60	740.85	2,550.00	2,000.00	2,000.00
	5430	Contractual Services	67,969.71	24,352.50	52,253.00	7,000.00	40,000.00
	5470	Employee Group Insurance	14,983.47	15,210.13	16,017.89	12,782.00	24,510.00
	5500	P.E.R.S. Expenses	10,052.57	11,823.22	8,920.36	13,027.00	19,000.00
	5620	Emergency Board Up	2,643.38	(2,272.60)	-	5,000.00	5,000.00
	5690	Photo Supplies	-	459.75	-	500.00	-
	5780	Plan Check Fees	63,279.11	28,931.72	17,509.69	22,000.00	13,000.00
	5790	Title Search	-	-	-	500.00	500.00
	5805	Miscellaneous (Building)	2,270.29	1,502.08	1,810.40	2,500.00	2,000.00
	5920	Office Equipment	2,233.38	378.85	864.93	1,500.00	500.00
Building and Planning 645 Dept. Exp. By Fund 01:			295,916.96	222,537.20	206,616.10	231,478.00	300,810.00
TOTAL ALL FUNDS			295,916.96	222,537.20	206,616.10	231,478.00	300,810.00

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ublic Works is responsible for the preservation of the City's major infrastructure including sewer facilities, storm drains, hundreds of miles of roads and streets as well as traffic controls devices and street lights. This includes maintenance of public parking lots, alleys, sidewalks, City parks and buildings. Public Works is also responsible for motor fleet maintenance and acquisition.

City of Maywood
Department Expenditures By Fund - 671 Street
From FY05/06 to FY07/08

**MAKE
APPROPRIATE
CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
01	5001	Salaries	-	-	-	-	27,500.00
	5016	Decoration & Flag Hanging	-	-	-	500.00	500.00
	5340	Bottled Water	783.20	576.51	345.73	1,400.00	500.00
	5430	Contractual Services	16,409.27	(1,350.00)	-	-	-
	5470	Employee Group Insurance	-	-	-	-	3,500.00
	5500	P.E.R.S. Expenses	-	-	-	-	3,500.00
	5580	Sewer and Storm Drain	5,753.60	14,596.67	28,380.00	3,500.00	3,500.00
Street 671 Department Expenditures By Fund 01:			22,946.07	13,823.18	28,725.73	5,400.00	39,000.00
02	5350	Signals & Street Lights	1,076.49	593.46	-	-	-
Street 671 Department Expenditures By Fund 02:			1,076.49	593.46	-	-	-
03	5021	Yard Maintenance	-	75.71	-	-	-
	5120	Office Supplies	-	-	-	200.00	-
	5160	Reimbursable Expenditures	-	-	701.93	100.00	-
	5170	Medical Supplies	-	108.06	96.15	-	-
	5240	Small Tools, Garage Supplies	3,036.76	2,023.20	2,506.70	4,500.00	-
	5250	Traffic Safety Supplies	14,817.92	14,912.50	18,818.02	10,000.00	-
	5255	Chemical Supplies	4,240.49	1,102.23	2,391.19	5,000.00	-
	5260	Safety Equipment	-	(3,525.61)	354.10	-	-
	5290	Meeting, Mileage & Conference	-	-	-	300.00	-
	5300	Natural Gas Service	37.03	-	31.52	400.00	-
	5310	Electricity Services	2,192.95	987.14	1,387.52	2,000.00	-
	5320	Water Services	1,698.54	2,878.20	3,742.20	1,700.00	-
	5330	Telephone Services	669.33	42.88	-	800.00	-
	5360	Telephone Signals	8,045.50	7,614.66	7,413.87	6,500.00	-
	5380	Equipment Repairs (Non-Auto)	5,277.97	(1,279.71)	1,288.24	10,000.00	-
	5440	Traffic Signal Maintenance	63,178.98	93,823.95	39,838.70	50,000.00	-
	5560	Building Repair and Maintenance	-	56.24	-	-	-
	5610	Curbs & Cutters	6,094.10	79.29	-	10,000.00	-
	5630	Dump Charge	3,460.16	3,962.26	10,895.37	3,000.00	-
	5765	Facility Leases	106,768.75	-	-	-	-
	5810	Retainer	35,698.65	12,062.50	45,960.00	20,000.00	-
	5950	Machinery & Equipment	-	-	1,027.29	-	-
	6000	Projects	6,070.00	337,234.41	10,700.87	237,380.00	-
Police 642 Department Expenditures By Fund 03:			261,287.13	472,157.91	147,153.67	361,880.00	-
04	5001	Salaries	209,253.87	115,160.09	99,285.25	104,604.00	100,500.00
	5002	Overtime	5,747.96	5,712.48	2,917.26	1,500.00	-
	5003	Straight Overtime	337.05	-	-	-	-
	5004	Hourly	1,848.00	-	-	-	-
	5009	Bilingual Pay	1,500.00	1,962.67	718.75	750.00	1,500.00
	5010	Vacation Buy Back Pay	12,132.70	4,308.97	-	-	-
	5011	Sick Time Buy Bak Pay	5,092.04	2,017.62	3,559.20	2,077.00	3,000.00
	5012	Longevity Pay	5,793.37	5,988.53	5,847.75	6,160.00	8,000.00
	5022	Street Repairs & Maintenance	-	(1,000.00)	-	-	-
	5120	Office Supplies	-	-	-	-	200.00
	5150	Medicare Expenses	2,389.82	949.84	528.88	634.00	600.00
	5160	Reimbursable Expenditures	-	-	-	-	100.00
	5240	Small Tools, Garage Supplies	-	-	-	-	3,000.00
	5245	Trees, Plants & Seeds	-	-	851.91	600.00	600.00
	5250	Traffic Safety Supplies	-	-	-	-	15,000.00
	5255	Chemical Supplies	-	-	-	-	3,000.00
	5290	Meeting, Mileage & Conference	-	-	-	-	100.00
	5300	Natural Gas Service	-	-	-	-	200.00
	5310	Electricity Services	-	-	-	-	1,500.00
	5320	Water Services	-	-	-	-	7,500.00
	5330	Telephone Services	-	-	-	-	800.00
	5360	Telephone Signals	-	-	-	-	6,800.00

City of Maywood
Department Expenditures By Fund - 671 Street
From FY05/06 to FY07/08

**MAKE
APPROPRIATE
CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
	5370	Gas & Oil	6,571.98	(39,232.27)	3,403.33	6,500.00	6,000.00
	5380	Equipment Repairs (Non-Auto)	(528.97)	-	-	-	4,000.00
	5430	Contractual Services	45,051.10	56,286.15	63,474.34	45,000.00	60,000.00
	5440	Traffic Signal Maintenance	-	-	-	-	65,000.00
	5470	Employee Group Insurance	58,129.13	28,440.68	15,616.54	22,354.00	21,000.00
	5490	Audit Expenses	-	2,704.16	-	1,000.00	1,000.00
	5500	P.E.R.S. Expenses	21,654.85	13,964.48	10,429.53	13,290.00	13,000.00
	5510	Equipment Rental	928.36	1,980.00	-	1,500.00	1,500.00
	5590	Street Patching	2,511.86	3,200.66	1,762.86	8,000.00	4,000.00
	5610	Curbs & Cutters	-	-	-	-	4,000.00
	5630	Dump Charge	-	-	-	-	8,500.00
	5670	Uniform Allowance	3,123.36	2,437.51	1,300.00	1,300.00	1,300.00
	5810	Retainer	-	12,000.00	-	-	46,000.00
	5950	Machinery & Equipment	-	-	-	17,500.00	-
	5955	Autos & Trucks	-	-	23,187.24	35,000.00	-
	6000	Projects	-	47,834.15	164,563.23	200,000.00	818,180.00
Street 671 Department Expenditures By Fund 04:			381,536.48	264,715.72	397,446.07	467,769.00	1,205,880.00
07	5610	Curbs & Cutters	41,900.00	-	-	-	-
Street 671 Department Expenditures By Fund 07:			41,900.00	-	-	-	-
10	6000	Projects	35,680.00	38,981.85	856,305.32	334,000.00	954,000.00
Street 671 Department Expenditures By Fund 10:			35,680.00	38,981.85	856,305.32	334,000.00	954,000.00
45	5810	Retainer	6,000.00	6,000.00	-	6,000.00	-
Street 671 Department Expenditures By Fund 10:			6,000.00	6,000.00	-	6,000.00	-
	5020	Street Light Maintenance	19,051.93	22,057.77	8,133.03	50,000.00	50,000.00
	5350	Signals & Street Lights	82,373.55	105,536.98	128,086.73	93,700.00	150,000.00
	5810	Retainer	-	-	-	8,000.00	-
	6000	Projects	3,276.17	62,403.35	-	-	-
Street 671 Department Expenditures By Fund 10:			104,701.65	189,998.10	136,219.76	151,700.00	200,000.00
TOTAL ALL FUNDS			855,127.82	986,270.22	1,565,850.55	1,326,749.00	2,398,880.00

R*ecreation maintains and enhances the quality of life in Maywood through a variety of innovative community events, leisure activities and social services designed to meet existing and emerging needs of citizens of all ages and backgrounds.*

City of Maywood
Department Expenditures By Fund - 680 Park and Recreation
From FY05/06 to FY07/08

**MAKE
APPROPRIATE
CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
06	5000	Agency Members	-	-	-	-	-
	5001	Salaries	119,198.10	67,472.23	56,424.50	100,980.00	110,900.00
	5002	Overtime	597.85	122.89	-	-	-
	5004	Hourly	216,088.91	270,574.76	307,286.47	246,658.00	361,000.00
	5007	Educational Pay	-	-	-	-	1,200.00
	5009	Bilingual Pay	3,900.00	1,918.79	1,512.50	2,250.00	4,500.00
	5010	Vacation Buy Back Pay	-	8,912.28	2,564.75	-	2,500.00
	5011	Sick Time Buy Back Pay	2,917.03	3,432.48	3,497.76	3,461.00	5,000.00
	5012	Longevity Pay	3,932.23	4,946.25	4,463.00	4,926.00	7,400.00
	5013	Retro Pay	-	-	209.25	-	-
	5100	Custodial Supplies	22,110.90	23,988.69	25,819.13	20,000.00	26,000.00
	5120	Office Supplies	7,870.92	3,999.21	8,414.44	7,000.00	8,500.00
	5130	Recreation Supplies	28,281.34	22,409.79	28,450.70	25,000.00	29,000.00
	5150	Medicare Expenses	15,428.55	17,543.05	15,850.89	20,087.00	20,000.00
	5170	Medical Supplies	1,659.75	1,330.52	2,011.18	1,400.00	2,000.00
	5180	Duplicating Supplies	1,262.47	1,055.08	338.82	900.00	800.00
	5240	Small Tools, Garage Supplies	5,969.26	2,781.66	3,065.26	4,000.00	4,000.00
	5255	Chemical Supplies	15,220.83	2,538.06	12,786.44	12,000.00	16,000.00
	5270	Dues & Subscriptions	290.00	381.00	420.00	800.00	450.00
	5290	Meeting, Mileage & Conference	2,234.39	1,889.40	120.00	3,000.00	1,000.00
	5300	Natural Gas Service	4,810.99	4,888.75	5,513.38	3,500.00	5,500.00
	5310	Electricity Services	57,483.56	61,294.38	61,932.07	60,000.00	65,000.00
	5320	Water Services	12,351.18	29,941.90	13,034.30	40,000.00	50,000.00
	5330	Telephone Services	3,567.30	4,970.93	5,892.81	4,000.00	6,000.00
	5340	Bottled Water	1,328.73	2,282.10	1,052.88	1,200.00	1,100.00
	5370	Gas & Oil	20.00	-	-	800.00	-
	5380	Equipment Repairs (Non-Auto)	2,706.76	1,319.40	6,030.94	3,000.00	3,000.00
	5385	Other Equipment Repairs & Parts	2,890.01	7,080.02	899.99	4,000.00	2,000.00
	5390	Public Relations	4,769.85	3,912.81	4,247.97	6,000.00	4,000.00
	5430	Contractual Services	55,184.12	15,625.34	20,465.21	24,000.00	25,000.00
	5470	Employee Group Insurance	19,237.48	12,079.48	10,709.49	17,181.00	14,300.00
	5500	P.E.R.S. Expenses	12,577.29	8,329.67	6,422.88	13,059.00	4,600.00
	5510	Equipment Rental	8,286.37	4,643.42	1,282.07	800.00	1,000.00
	5560	Building Repair and Maintenance	60,613.48	37,054.96	55,193.05	48,000.00	50,000.00
	5670	Uniform Allowance	1,726.96	3,440.69	3,278.45	3,500.00	1,000.00
	5770	Lease Payments	15,854.51	(15,854.51)	-	-	-
	5805	Miscellaneous (Building)	-	-	559.80	-	-
	5810	Retainer	-	-	-	-	-
	5910	Improvement Other than Buildings	17,060.23	(4,030.23)	16,323.48	23,000.00	15,000.00
	5920	Office Equipment	3,185.96	(3,738.55)	-	8,000.00	2,000.00
	5930	Furniture & Fixture	22,696.47	-	-	-	-
	5945	Gym Equipment	9,124.46	8,688.60	1,569.63	8,000.00	2,000.00
	5950	Machinery & Equipment	2,178.39	1,988.55	1,975.56	6,500.00	2,000.00
Park and Recreation 680 Dept. Exp. By Fund 06:			764,616.63	619,213.85	689,619.05	727,002.00	853,750.00
04	5001	Salaries	-	-	-	-	28,200.00
	5500	P.E.R.S. Expenses	-	-	-	-	1,800.00
	5560	Building Repair and Maintenance	-	-	224.60	-	-
Park and Recreation 680 Dept. Exp. By Fund 04:			-	-	224.60	-	30,000.00
10	5001	Salaries	-	-	-	-	28,200.00
	5500	P.E.R.S. Expenses	-	-	-	-	1,800.00
	5560	Building Repair and Maintenance	-	-	-	-	-
Park and Recreation 680 Dept. Exp. By Fund 10:			-	-	-	-	30,000.00
TOTAL ALL FUNDS			764,616.63	619,213.85	689,843.65	727,002.00	913,750.00

C

apital Improvement Projects account for the acquisition or construction of major capital facilities not accounted for in other funds.

CAPITAL IMPROVEMENT PROGRAM OVERVIEW

Each year, portions of the City budget are devoted to projects that maintain and improve the City's physical infrastructure of streets, storm drains, water facilities, parks, sidewalks, buildings, right-of-way landscaping, streetlights, and traffic signals. Those projects that the City will undertake during the next five years make up the Capital Improvement Program (CIP).

Most of these projects are paid from "dedicated funds," monies that are mandated for use in capital improvements and that cannot be used for operating expenses. However, general fund monies may be used to build and maintain the physical infrastructure of the City. The amount of general fund money budgeted for CIP projects are balanced with the City's other programmatic needs approved by the City Council.

In order to develop the CIP budget, the City took the following steps:

- CIP Project Proposals were requested
- CIP requests were analyzed
- CIP Projects and Budget presented to the City Council

Implementing a financial plan that fully maintains the City's infrastructure with an objective of zero backlog of preventative and routine maintenance is a major goal of the CIP. The CIP also plays a critical role in implementing the City's development plans.

CAPITAL IMPROVEMENT PROGRAM

FUNDING SOURCES

2008-09

Capital Improvements

Air Quality Management District (AQMD) Fund
Bikeways/Pedestrian Fund
Community Development Block Grant (CDBG) Fund
State Gas Tax Fund
General Capital Projects Fund
Proposition A Local Return
Proposition C Local Return Fund
Sewer Fund
Community Development Commission Fund

Debt Service

Debt Service- City Lease Obligations Fund
Debt Service –Community Development Commission Debt Fund

City of Maywood
Department Expenditures By Fund - 611 HCDA
From FY05/06 to FY07/08

**MAKE
 APPROPRIATE
 CHANGES**

Account			Actual			Budget-Revised	FY 08/09 Recommended Budget
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	
16	5000	Agency Members	-	-	-	-	-
	6000	Projects	688,194.32	575,134.26	637,186.79	547,377.00	780,314.00
HCDA 611 Department Expenditures By Fund 16:			688,194.32	575,134.26	637,186.79	547,377.00	780,314.00
17	5000	Agency Members	-	-	-	-	-
	5225	School Coalition Fee			25,426.00		
	6000	Projects	63,000.00	341,960.80	579,891.96	716,500.00	-
HCDA 611 Department Expenditures By Fund 17:			63,000.00	341,960.80	605,317.96	716,500.00	-
TOTAL ALL FUNDS			751,194.32	917,095.06	1,242,504.75	1,263,877.00	780,314.00

City of Maywood
 Department Expenditures By Fund - 690 Street Projects
 From FY05/06 to FY07/08

**MAKE
 APPROPRIATE
 CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
22	6000	Projects	-	-	158.67	-	-
Street Project 690 Dept. Expenditures By Fund 22:			-	-	158.67	-	-

City of Maywood
 Department Expenditures By Fund - 691 Park Projects
 From FY05/06 to FY07/08

**MAKE
 APPROPRIATE
 CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
51	5000	Agency Members	-	-	-	-	-
	6000	Projects	9,792.23	-	-	-	-
Park Project 691 Dept. Expenditures By Fund 51:			9,792.23	-	-	-	-

City of Maywood
 Department Expenditures By Fund - 692 Other Projects
 From FY05/06 to FY07/08

**MAKE
 APPROPRIATE
 CHANGES**

Account			Actual			Budget-Revised	FY 08/09
Fund Code	G/L Code	Description	FY05/06	FY06/07	FY07/08 (as of 06/30/08)	FY07/08	Recommended Budget
02	6000	Projects	-	11,000.00	2,903.73	-	10,000.00
Other Projects 692 Department Exp. By Fund 02:			-	11,000.00	2,903.73	-	10,000.00
09	6000	Projects	-	501,825.36	624,816.75	829,493.00	570,000.00
Other Projects 692 Department Expenditures By 09:			-	501,825.36	624,816.75	829,493.00	570,000.00
10	6000	Projects -Graffiti Removal	-	-	22,563.60	-	-
	6000	Projects	421,284.91	10,000.00	57,294.00	90,000.00	80,000.00
Other Projects 692 Department Exp. By Fund 10:			421,284.91	10,000.00	79,857.60	90,000.00	80,000.00
22	6000	Projects	61,578.49	30,120.77	77,565.96	65,000.00	36,000.00
Other Projects 692 Department Exp. By Fund 22:			61,578.49	30,120.77	77,565.96	65,000.00	36,000.00
62	6000	Projects	-	4,570.00	14,493.80	-	-
Other Projects 692 Department Exp. By Fund 62:			-	4,570.00	14,493.80	-	-
TOTAL ALL FUNDS			482,863.40	557,516.13	799,637.84	984,493.00	696,000.00

RESOLUTION NO.

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAYWOOD, CALIFORNIA,
ADOPTING THE 2008-2009 BUDGET AND AUTHORIZING EXPENDITURES AND
APPROPRIATIONS RELATED THERETO**

WHEREAS, the City Council of the City of Maywood held a budget study session on August 20, 2008, and a public hearing on October 14, 2008, to consider a proposed 2008-09 budget beginning July 1, 2008 and ending June 30, 2009; and

WHEREAS, the proposed 2008-09 budget provides for service levels necessary to respond to the high standards of the community which are deemed appropriate by the City Council and concurrently provides a work force to accomplish them; and

WHEREAS, the City Council intends to use the proposed 2008-09 budget as a guide for determining City priorities.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MAYWOOD DOES
RESOLVE AS FOLLOWS:**

Section 1. The proposed 2008-09 budget, as detailed in the budget document entitled "Operating and Capital Improvement Budget 2008-09 City of Maywood, California," and filed with the City Clerk, and as summarized below is hereby adopted:

<u>Year Ending June 30</u>	<u>Authorized Expenditures</u>
2008-09	\$17, 076,298

Section 2. The City Council recognizes that the proposed 2008-09 budget will require adjustments from time to time, and accordingly, the City Administrator or his designee is authorized to redistribute allocated budgeted amounts within or between departments. The City Administrator or his designee is authorized to transfer up to \$20,000 of any unallocated fund balance to or between departments. Any transfer revision above this amount must be approved by the City Council.

Section 3. The Mayor shall sign this resolution and the City Clerk shall attest and certify to the passage and adoption thereof.

PASSED, APPROVED AND ADOPTED this 15th day of October, 2008, by the following vote:

**AYES:
NOES:**

MAYOR

ATTEST:

CITY CLERK

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAYWOOD, CALIFORNIA, DETERMINING AND ESTABLISHING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2008-09

WHEREAS, Pursuant to Article XIII-B of the State Constitution and Section 7910 of the State Government Code, all government entities must adopt an annual appropriations limit, and

WHEREAS, Attachment 1 detailing the base year appropriation limit, the various adjustment factors from 2001 through 2008-09 and the appropriation limit for all these years are incorporated into this resolution as though fully set forth; and

WHEREAS, pursuant to Government Code Section 7910, the documentation used for the determination of the appropriations limit has been available to the public prior to this meeting.

NOW THEREFORE, THE MAYWOOD CITY COUNCIL DOES HEREBY RESOLVE:

Section 1. That the City Council specifically selects the following annual adjustment factors for determining the appropriation limit pursuant to California Constitution, Article XIII-B, Section B, Subdivision (c):

- a. Population Adjustment Factor
(1)The population adjustment factor selected for fiscal year 2008-09 is the change in population with the City of Maywood.
- b. The Cost of Living Adjustment Factor
(1) The cost of living adjustment factor selected for fiscal year 2008-09 is the change in California per capita personal income.

Section 2. The City Council establishes the appropriations limit for the City of Maywood for fiscal year 2008-09 in accordance with the figures contained in Attachment 1. The appropriation limit established for fiscal year 2008-09 is calculated pursuant to Proposition 111.

Section 3. That the Mayor shall sign this resolution and the City Clerk shall attest and certify to the passage and adoption thereof.

PASSED APPROVED AND ADOPTED this 17th day of September, 2008.

Mayor, City of Maywood

ATTEST:

City Clerk, City of Maywood

APPROVED AS TO FORM:

City Attorney, City of Maywood

City of Maywood
2008-09 Gann Appropriations Limit

Fiscal Year 2007-08 Appropriations Limit	<u>\$7,632,408</u>
Change in 2007-08 Per Capita Personal Income	5.1%
Change in 2007-08 Population	<u>0.6%</u>
Aggregate Percentage Change for Calculation Purposes	<u>5.7%</u>
Fiscal Year 2008-09 Appropriations Limit	\$8,067,455
Appropriations Subject to the Limit	<u>\$5,787,900</u>
Amount Over (Under) Limit	<u>\$2,279,555</u>

Note: The per capita personal income data was obtained from the Bureau of Economic Analysis, U.S. Department of Commerce website, and the percentage change in population was obtained from the California Department of Finance website.

CITY OF MAYWOOD
REVENUES SUBJECT TO GANN LIMITATION
2008-09

G/L Code	Account Title	Actual		Projected	Adopted Budget	Recommended	Revenues	Revenues
		FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	Included in Limit Calc.	Excluded from Limit
4000	Contractual Services	2,540,440	2,643,941	2,740,000	2,710,000	3,192,000		3,192,000
4010	Current Year Secured & Redemptions	335,798	340,415	385,876	360,000	336,000	336,000	
4011	D/S Current Year Sec. & Red.	731,429	719,379	536,780	770,000	719,000	719,000	
4020	Current Year Unsecured	34,380	12,864	(2,376)	10,000	(2,400)	(2,400)	
4021	D/S Current Year Unsecured	26,774	19,245	272	10,000	300	300	
4030	Prior Year Secured & Unsecured	35,204	3,797	(612)	20,000	(500)	(500)	
4031	D/S Prior Year Secured & Unsecured	12,186	671	(24)	10,000	-	-	
4060	Penalties & Interest (Taxes)	2,693	3,893	4,417	4,000	4,000	4,000	
4061	D/S Penalty & Interest	4,073	10,882	7,537	8,000	7,500	7,500	
4070	Homeowner Exemptions	1,362	1,468	2,727	1,000	2,700	2,700	
4071	D/S Homeowner Exemptions	14,841	14,806	10,411	15,000	10,000	10,000	
4090	1/2 Cent Public Safety	64,832	70,588	57,284	66,000	66,000	66,000	
4100	Sales Tax Revenue	834,527	566,081	689,490	840,000	690,000	690,000	
4105	Sales & Use Tax-L.A. County	216,729	286,182	272,015	280,000	272,000	272,000	
4130	Transient Occupancy Tax	42,917	38,420	49,287	46,000	50,000	50,000	
4140	Utility Users Tax	975,817	997,572	1,033,957	1,020,000	1,056,000	1,056,000	
4150	Franchise Fees	311,353	409,230	328,364	324,000	328,000		328,000
4160	Transfer Tax (Real Estate)	45,593	35,201	13,356	40,000	12,000	12,000	
4170	Business License	172,682	166,815	235,693	165,000	236,000	236,000	
4175	Tobacco	-	-	966	-	2,000	2,000	
4180	Contractor License	14,840	13,442	10,470	14,000	10,000		10,000
4190	Apartment License	30,968	25,346	29,036	33,000	29,000		29,000
4195	Penalties: Apt & Bus. License	9,564	13,220	7,145	6,000	7,000	7,000	
4200	Parking Permits	60,662	37,673	48,892	100,000	50,000		50,000
4210	Street Excavation	28,882	10,864	18,044	15,000	18,000		18,000
4215	Fireworks Application Fee/Sales	2,607	7,614	4,875	3,000	4,000		4,000
4220	Building Permits	155,365	135,244	97,700	155,000	97,000		97,000
4225	Plumbing Permits	6,856	4,076	1,155	4,000	1,000		1,000
4230	Electrical Permits	11,871	10,820	7,837	9,000	7,500		7,500
4240	Mechanical Permits	5,852	18,552	5,456	10,000	5,000		5,000
4245	Miscellaneous Building Permits	2,862	898	5,473	1,500	5,000		5,000
4250	Occupancy Permits	40,728	36,453	19,801	40,000	19,500		19,500
4255	Garage Sale Permits	4,780	5,365	6,326	5,000	6,300		6,300
4260	Parking Citations	293,876	289,353	363,212	300,000	-		-
4270	Witness Fees	750	1,650	60	1,000	100		100
4275	Handicap application Fee	-	125	400	-	400		400
4300	Interest Income	27,886	8,422	13,268	10,000	13,000	13,000	
4310	Rents & Concessions	4,550	11,534	4,310	4,800	5,000		5,000
4320	Property Rental Income	17,572	53,976	42,167	56,500	55,800		55,800
4325	Vehicle License Fee-L.A. County	1,923,082	1,979,777	2,172,823	2,020,000	2,216,300	2,216,300	
4330	Motor Vehicle License Tax	214,148	167,178	98,240	230,000	98,000	98,000	
4335	Off Highway Vehicle License	451	-	-	-	-		-
4370	SB90 Reimbursement	57,952	7,460	-	-	-		-
4380	P.O.S.T. Reimbursement	679	2,141	32,267	-	50,000		50,000
4385	Jailers Training Reimbursement	-	4,862	6,743	-	5,000		5,000
4390	State Grants	948	177,148	594	9,000	500		500
4430	Copies, Maps, General Plans, Etc.	569	226	425	150	400		400
4435	Plan Check Fees	68,033	19,718	12,165	22,000	12,000		12,000
4440	Zone Changes & Variances	9,275	13,830	7,377	12,000	7,000		7,000
4445	Plans and Specs Sale	685	1,775	3,790	1,000	4,000		4,000
4450	Reimbursement Revenue	-	2,878	(2,878)	-	-		-
4455	I.O.D. Reimbursement	6,297	143,401	102,055	30,000	50,000		50,000
4460	Police Services	29,835	26,890	19,066	30,000	111,000		111,000
4470	Impound Vehicle Release	106,350	106,400	81,576	110,000	110,000		110,000
4475	Impound Admin Fees	50,651	25,450	19,150	35,000	35,000		35,000
4480	Ping Pong/Video Games Revenue	-	-	-	-	-		-
4488	Park Donations	-	-	-	-	-		-
4490	Weight Room Membership	-	-	-	-	-		-
4492	Exercise Class Fee	-	-	-	-	-		-
4494	Adult/Youth Sport Fees	-	-	-	-	-		-
4495	Swimming Pool Revenue	-	-	-	-	-		-
4498	Park Event/Trips	-	-	-	-	-		-
4499	Community Center Rental	-	-	-	-	-		-

CITY OF MAYWOOD
REVENUES SUBJECT TO GANN LIMITATION
2008-09

Account		Actual		Projected	Adopted Budget	Recommended	Revenues	Revenues
G/L Code	Title	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08	FY 2008-09	Included in Limit Calc.	Excluded from Limit
4500	Miscellaneous Revenues	3,645	9,585	159,111	5,000	5,000		5,000
4505	Phone, Notary, NSF, Commission	100	60	10	-	-		-
4510	Unclaimed Revenue	(670)	2,058	-	-	-		-
4520	Insurance Refunds	93,868	14,406	-	15,000	-		-
4530	Sale of Property & Equipment	2,383	-	139,716	850,000	-		-
4540	Refunds & Overpayments	18,466	600	-	500	-		-
4800	Transfer-In	-	-	-	-	2,025,000		2,025,000
4900	Transfer-Out	-	-	-	-	-		-
TOTAL		9,766,243	9,731,918	9,903,277	10,836,450	12,043,400	5,787,900	6,255,500

PROPOSED
CITY OF MAYWOOD
FISCAL POLICIES

The budget document allocates City resources such as personnel, materials, and equipment in tangible ways to achieve the general goals of the community. It is prudent, therefore, for the City to have in place adopted fiscal policies to guide the city administration and City Council through the budget decision-making process. These policies are:

Operational Efficiencies

- ✓ To implement internal operating efficiencies wherever possible.
- ✓ To utilize private contractors when the same or higher level of service can be obtained at lower total cost.
- ✓ To staff each department according to adopted service levels, and to utilize consultants and temporary help instead of hiring staff for special projects or peak workload periods.
- ✓ To develop agreements with the Los Angeles Unified School District to combine certain operations and provide program assistance where appropriate.
- ✓ To enter into joint operating arrangements with other agencies so as to provide services more cost effectively.

Voter Approved Revenues

- ✓ To utilize revenues derived from the Utility Users Tax (UUT) and potential Sales Tax increase to fund programs and services important to the community.
- ✓ To establish the appropriate assessments to best manage and operate the City's sewer operations and capital maintenance needs.

Reserves

- ✓ To set a goal equal to 25% of the General Fund operating expenses in a reserve account by annually committing the funds necessary to achieve this objective.



Infrastructure

- ✓ To provide sufficient routine maintenance each year to avoid a deferred maintenance backlog.

Employee Development

- ✓ To attract and retain competent employees by providing a professional work environment, safe working conditions, adequate training opportunities, and competitive salaries as finances may allow.
- ✓ To base salary increases on individual merit and job performance levels, not automatic cost of living or Consumer Price Index factors.

Economic Development

- ✓ To aggressively pursue new developments and businesses that add to the City's economic base, particularly those that generate sales tax and tax increment revenue.
- ✓ To promote a mix of businesses that contributes to a balanced community.
- ✓ To develop programs that enhance and retain existing businesses.
- ✓ To charge the Redevelopment Agency its fair share of the cost of City support services.

New Services

- ✓ To add new services only when a need has been identified and a funding source developed.
- ✓ To allocate CDBG funds to programs with the greatest benefit to the community.
- ✓ To require agreements for specific services and monitor effectiveness on an ongoing basis.

Construction of New Facilities

- ✓ To plan for new facilities only if construction and maintenance costs will not adversely impact the operating budget.



Fiscal Management

- ✓ To generate additional revenue by marketing City services to other agencies on a contract basis. And, to charge the true cost to provide those services so as to benefit both the City and other agencies.
- ✓ To maximize revenues by utilizing grants from other agencies to the fullest extent possible.
- ✓ To charge fees for services that reflect the true cost of providing such services and to review fee schedules on a regular basis.
- ✓ To fully account for the cost of enterprise operations to avoid any subsidy by the General Fund, and to charge Enterprise Funds their fair share of the cost of City support services.
- ✓ To maintain accurate accounting records to keep the city administrator and City Council informed of the financial condition of the City at all times.
- ✓ To file a quarterly report of investments that adhere to both state law and City policy, and which follow reasonable and prudent guidelines for investment of the City's investable cash.

CITY OF MAYWOOD

2009-10 BUDGET TIMELINE FOR THE PUBLIC PROCESS

Date	Step	Deadline	Done
Jan	Budget kick-off		
Feb	Discussions with commissions: <ul style="list-style-type: none"> • Planning Commission 		
March	Preliminary meetings between city administrator and staff		
March	Neighborhood meeting No. 1		
March	Neighborhood meeting No. 2		
May	Capital Improvement Program budget presented to the Planning Commission for General Plan Compliance		
June	Budget presentations to council (4 to 7 p.m.)		
June	City Council study session		
June	First public hearing for approval of the FY 2009-10 Lighting District, City and CDC budgets		
June	Adoption of the Lighting District, City and CDC budget at second public hearing(s)		