

# CITY OF GLENDALE

## GLOSSARY OF BUDGET TERMS

### A

#### Adopted Budget

The City Council approved the annual budget establishing the legal authority for the expenditure of funds as set forth in the adopting Council budget resolution.

#### Appropriation

An authorization by the City Council to make expenditures/expenses and to incur obligations for a specific purpose within a specific time frame.

#### Assessed Valuation

A dollar value placed on real estate or other property by Los Angeles County as a basis for levying property taxes.

#### Audit

An examination and evaluation of the City's records and procedures to ensure compliance with specified rules, regulations, and best practices. The City Charter requires a yearly independent financial audit, by an independent certified public accountant that forms an audit opinion regarding the legitimacy of transactions and internal controls.

### B

#### Balanced Budget

When the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses, the budget is balanced.

#### Basis of Accounting

The timing of recognition, that is, when the effects of transactions or events are recognized for financial reporting or budgeting purposes. The three basis of accounting for governmental agencies are: (1) Cash Basis – when cash is received or paid; (2) Accrual Basis – when the underlying transaction or event takes place; (3) Modified Accrual Basis – revenues and expenditures are recognized in the accounting period in which they become available and expenditures are recognized in the accounting period in which the fund liability occurred. Glendale uses the Modified Accrual Basis for Governmental Funds and Accrual Basis for Proprietary Funds.

#### Basis of Budgeting

Refers to the method used for recognizing revenues and expenditures in the budget. Glendale's basis of budgeting is the same as their basis of accounting.

#### Bond

A written promise to pay a specific sum of principal amount, at a specified date(s) in the future, together with periodic interest at a special rate.

#### Bond Proceeds

Funds received from the sale or issuance of bonds.

#### Bonded Debt

The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

# CITY OF GLENDALE

## GLOSSARY OF BUDGET TERMS

### C

#### Capital Budget

A financial plan of proposed expenses and associated revenues for the purchase or construction of capital improvements. The City of Glendale prepares a six year (previously it was a ten year) plan called the Capital Improvement Program (CIP) Budget. Expenditures take place over one year or multiple years. Appropriations are added to projects each fiscal year as the CIP is adopted.

#### Capital Outlay

A budget appropriation category for equipment having a unit cost of more than \$5,000 and an estimated useful life of over one year.

#### Capital Project

A permanent physical addition to the City's assets including the design, construction, and/or purchase of land, buildings, facilities, or major renovations.

#### Certificates of Participation (COPs)

Debt instruments used to raise revenue for the City to fund items or activities such as equipment purchases or capital projects. Specific City assets or operating revenues are pledged to guarantee payment of the certificates.

#### Charges for Services

Revenues collected as reimbursement for services provided to the public or to some other program/fund in the City.

#### City Charter

The legal authority granted by the State of California establishing the City of Glendale and its form of government. The Charter also gives the City the ability to provide services and collect revenue to support those services.

#### City Manager's Transmittal Letter

A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

#### Community Development Block Grant (CDBG)

As established by the federal government the CDBG program is a flexible program that provides communities with resources to address a wide range of unique community development needs. Based on the U.S. Department of Housing and Urban Development (HUD), the CDBG program is one of the longest continuously run programs at HUD since it began in 1974. The CDBG program provides annual grants on a formula basis to over 1,200 general units of local governments and States.

#### Comprehensive Annual Financial Report (CAFR)

The Comprehensive Annual Financial Report is a government financial statement. The CAFR is a thorough and detailed presentation of the government's financial condition. It reports on the government's activities and balances.



# CITY OF GLENDALE

## GLOSSARY OF BUDGET TERMS

### Consumer Price Index (CPI)

The Consumer Price Index is a measure estimating the average price of consumer goods and services purchased by households. The change in this index from year to year is used to measure the cost of living and economic inflation.

## D

### Debt Service

The payment of principal and interest on an obligation resulting from the issuance of bonds, notes, or certificates of participation.

### Debt Service Requirements

The amount of money required to pay interest on outstanding debt and required contributions to accumulate money for future retirement of bonds.

### Deficit

An excess of expenditures or expenses over revenues (resources) during an accounting period.

### Department

An organization unit comprised of divisions, sections, and/or programs. A department has overall management responsibility for an operation or a group of related operations.

### Division

A sub-section within a department which furthers the objectives of the City Council by providing specific services or products.

## E

### Encumbrances

A legal obligation or commitment to pay funds in the future for a service or item, such as a long-term contract or purchase order. Encumbrances cease when the obligations are paid or terminated. The use of encumbrances prevents overspending and provides budgetary control to the organization.

### Enterprise Fund

In governmental accounting, an enterprise fund is one that provides goods or services to the public. Service fees, rather than taxes or transfers, are charged in order to fund the business which makes the fund self-supporting. An example is a government-owned utility.

### Expenditure

The actual spending of Governmental funds set aside by an appropriation.

### Expense

The actual spending of proprietary funds (Enterprise and Internal Service Fund types) set-aside by an appropriation.

## F

### Fiscal Year

A twelve-month period of time to the annual budget applies. The City of Glendale's fiscal year is July 1 through June 30.

# CITY OF GLENDALE

## GLOSSARY OF BUDGET TERMS

### Fund

In Governmental Accounting, a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

### Fund Balance

The amount of financial resources immediately available for use. Generally, this represents the accumulated annual operating surpluses and deficits since the funds inception.

## G

**Gaan Appropriations Limit**  
Article XIII-B of the California State Constitution provides limits regarding the total amount of appropriations in any fiscal year from tax proceeds.

### General Fund

The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. Departments financed by the General Fund include Police, Fire, Parks, Library, and administrative support departments (Finance, Human Resources, City Attorney, etc.)

### Grant

Contributions, gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

## I

### Interfund Transfer

Money transferred from one fund to another. These transfers may finance the operations of another fund or reimburse the fund for certain expenditures/expenses.

### Internal Service Fund

These funds provide services to other City departments and charges for services rendered, similar to a private business. Internal Service Funds are intended to be self-supporting.

## L

### Legal Debt Limit

In accordance with the City Charter Article XI Section 13, the total bonded debt of the City shall not exceed 15% of the assessed valuation of all property taxable for City purposes.

## O

### Operating Budget

Annual appropriation of funds for on-going program costs, including salaries, benefits, maintenance, operations, debt service, capital outlay, and capital improvements.



# CITY OF GLENDALE

## GLOSSARY OF BUDGET TERMS

### Ordinance

A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution.

## P

### Performance Measure

Quantitative and/or qualitative measures of work performed related to specific departmental or program objectives.

## R

### Reimbursement

Payment of amount remitted on behalf of another party, department, or fund.

### Reserve

An account used to record a portion of the fund balance as legally segregated for a specific use.

### Resolution

A special order of the City Council which has a lower legal standing than an ordinance. The City's budget is adopted via a Resolution of Appropriation.

### Revenues

Amount received for taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year.

### Revenue Bonds

A type of bond usually issued to construct facilities. The bonds are repaid from the revenue produced by the operation of these facilities.

## S

### Salaries and Benefits

A budget category which generally accounts for full-time and temporary employees, overtime expenses, and all employee benefits such as medical, dental, and retirement.

### Special Revenue Funds

This fund type collects revenues that are restricted by the City, State, or Federal Government as to how they may be spent. These are typically grant revenues but can be other types also.

Adopted  
6/23/09  
Weaver/Najarian  
All Ayes

**RESOLUTION NO. R-845**

**RESOLUTION ADOPTING THE GLENDALE REDEVELOPMENT  
AGENCY BUDGET FOR THE 2009-10 FISCAL YEAR**

WHEREAS, The Glendale Redevelopment Agency desires to adopt its budget for the 2009-10 fiscal year;

WHEREAS, State Law requires that all Redevelopment Agencies adopt an annual budget;

WHEREAS, the Agency hereby determines that the planning and administrative expenses provided in the Budget to be made from the Low and Moderate Income Housing Fund are necessary for the production, improvement or preservation of low- and moderate-income housing.

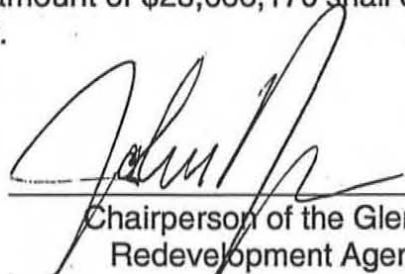
WHEREAS, a proposed Budget was presented to the Redevelopment Agency before June 1, 2009; totaling \$28,666,170.

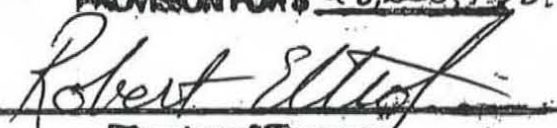
NOW, THEREFORE BE IT RESOLVED, that the amount of \$28,666,170 shall constitute the 2009-10 Glendale Redevelopment Agency budget.

Adopted this 23rd day of June, 2009.

ATTEST:

  
Secretary of the Glendale  
Redevelopment Agency

  
Chairperson of the Glendale  
Redevelopment Agency

**CITY OF GLENDALE**  
DATE 6-18-2009  
**APPROVED AS TO FORMAL  
PROVISION FOR \$ 28,666,170.**  
  
Director of Finance


STATE OF CALIFORNIA )  
COUNTY OF LOS ANGELES ) SS  
CITY OF GLENDALE )

I, Ardashes Kassakhian, Secretary of the Redevelopment Agency of the City of Glendale, California, do certify that the foregoing Resolution No. R-845 was adopted by the Redevelopment Agency of the City of Glendale, California, and signed by the Chairman at a regular meeting thereof held on the 23rd day of June, 2009 and that the same was passed by the following vote:

Ayes: Friedman, Najarian, Quintero, Weaver, Drayman

Noes: None

Absent: None **APPROVED AS TO FORM**

  
CITY ATTORNEY

  
Secretary, Redevelopment Agency of  
the City of Glendale, California

DATE 6-18-09 AP - 6

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**GLENDALE REDEVELOPMENT AGENCY**  
**SUMMARY OF THE BUDGET FOR THE YEAR ENDING JUNE 30, 2010**

	G.R.A Administrative Fund Project I	G.R.A Administrative Fund Project II	2002 Tax Allocation Bond Proceeds (Town Center)	Grand Central Creative Campus	San Fernando Road Corridor Tax Sharing	<b>Sub-Total</b>
<b><u>Estimated Financing Resources</u></b>						
<i>Revenue</i>						
Property Taxes	14,813,000	7,073,600	-	-	2,000,000	23,886,600
Use of Money & Property	1,250,000	50,000	200,000	60,000	250,000	1,810,000
Charges For Services	16,000	-	-	-	-	16,000
Misc & Non Operating Revenue	20,000	-	-	-	-	20,000
Transfers from Other Funds	-	-	-	591,000	-	591,000
Fund Balance - Prior Year	-	-	-	-	-	-
<b>Total Estimated Financing Resources</b>	<b>\$ 16,099,000</b>	<b>\$ 7,123,600</b>	<b>\$ 200,000</b>	<b>\$ 651,000</b>	<b>\$ 2,250,000</b>	<b>\$ 26,323,600</b>
<b><u>Estimated Requirements</u></b>						
<i>Expenditure</i>						
Salaries & Benefits	2,072,367	280,719	-	-	-	2,353,086
Maintenance & Operation	5,803,034	5,144,960	-	-	-	10,947,994
Capital	-	-	-	-	-	-
Charges to Other Funds	-	-	-	-	-	-
Capital Projects	5,495,000	97,000	-	591,000	-	6,183,000
Transfers to Other Funds	-	591,000	-	-	-	591,000
<b>Total Appropriations</b>	<b>13,370,401</b>	<b>6,113,679</b>	<b>-</b>	<b>591,000</b>	<b>-</b>	<b>20,075,080</b>
Unallocated	2,728,599	1,009,921	200,000	60,000	2,250,000	6,248,520
<b>Total Estimated Requirements</b>	<b>\$ 16,099,000</b>	<b>\$ 7,123,600</b>	<b>\$ 200,000</b>	<b>\$ 651,000</b>	<b>\$ 2,250,000</b>	<b>\$ 26,323,600</b>

**GLENDALE REDEVELOPMENT AGENCY**  
*SUMMARY OF THE BUDGET FOR THE YEAR ENDING JUNE 30, 2010*

	2003 G.R.A Tax Allocation Bond Fund	2002 G.R.A Tax Allocation Bond Fund	Total GRA
<u>Estimated Financing Resources</u>			
<i>Revenue</i>			
Property Taxes	4,603,000	3,684,000	32,173,600
Use of Money & Property	175,000	130,000	2,115,000
Charges For Services	-	-	16,000
Misc & Non Operating Revenue	-	-	20,000
Transfers from Other Funds	-	-	591,000
Fund Balance - Prior Year	-	-	-
<b>Total Estimated Financing Resources</b>	<b>\$ 4,778,000</b>	<b>\$ 3,814,000</b>	<b>\$ 34,915,600</b>
<u>Estimated Requirements</u>			
<i>Expenditure</i>			
Salaries & Benefits	-	-	2,353,086
Maintenance & Operation	4,777,240	3,813,850	19,539,084
Capital	-	-	-
Charges to Other Funds	-	-	-
Capital Projects	-	-	6,183,000
Transfers to Other Funds	-	-	591,000
<b>Total Appropriations</b>	<b>4,777,240</b>	<b>3,813,850</b>	<b>28,666,170</b>
Unallocated	760	150	6,249,430
<b>Total Estimated Requirements</b>	<b>\$ 4,778,000</b>	<b>\$ 3,814,000</b>	<b>\$ 34,915,600</b>



Adopted  
6/23/09  
Mincey/Quintero  
All Ayes

RESOLUTION NO. H-408

**RESOLUTION ADOPTING THE GLENDALE HOUSING  
AUTHORITY BUDGET FOR THE 2009-10 FISCAL YEAR**

**WHEREAS**, The Glendale Housing Authority desires to adopt its budget for the 2009-10 fiscal year.

**WHEREAS**, the Housing Authority hereby determines that the planning and administrative expenses provided in the Budget to be made from the Low and Moderate Income Housing Fund are necessary for the production, improvement and preservation of low- and moderate-income housing and directly relate to the projects and programs funded by the Low and Moderate Income Housing Fund; and


**WHEREAS**, the Housing Authority finds that the expenditure of Housing Funds outside the Redevelopment Project areas (Central and San Fernando) will be of benefit to the Redevelopment Projects as the implementation of the Redevelopment Projects has and will continue to generate jobs in the Redevelopment Projects, thereby creating the need for programs throughout the City to increase the supply of affordable housing and improve and preserve the City's existing affordable housing stock.

**WHEREAS**, the Housing Authority anticipates some funds budgeted for 2008-09 will remain in several Redevelopment Set Aside and HOME program budgets at year end, these funds are to carryover in the 2009-10 Budget as follows: Redevelopment Set Aside funds carryover funds for program 242-840-1227 Low Income Family Employment Rental Assistance Program will carryover to that program and all other program funds remaining will carryover to 242-840-1223 New Construction Rental Housing Program. HOME funds will carryover to their current programs.

**WHEREAS**, a Proposed Budget was presented to the City Council and Housing Authority before June 1, 2009; totaling \$31,072,160.


**NOW THEREFORE, BE IT RESOLVED** by The Glendale Housing Authority that, the amount of \$31,080,718 shall constitute the 2009-10 Glendale Housing Authority budget.

Adopted this 23rd day of June, 2009.

  
\_\_\_\_\_  
Chairperson of the Glendale  
Housing Authority

ATTEST:

  
\_\_\_\_\_  
Secretary of the Glendale  
Housing Authority

  
CITY OF GLENDALE  
DATE 6-19-2009  
APPROVED AS TO FISCAL  
PROVISION FOR \$ 31,072,160.

**2**  
AP - 9

  
\_\_\_\_\_  
Director of Finance

RESOLUTION NO. H-408  
Continued


STATE OF CALIFORNIA     )  
COUNTY OF LOS ANGELES ) SS  
CITY OF GLENDALE        )

I, Ardashes Kassakhian, Secretary of the Housing Authority of the City of Glendale, California, do certify that the foregoing Resolution No. H-408 was adopted by the Housing Authority of the City of Glendale, California, and signed by the Chairman at a regular meeting hereof held on the 23rd day of June, 2009 and that the same was passed by the following vote:

Ayes:     Drayman, Friedman, Mincey, Parazian, Quintero, Weaver, Najarian

Noes:     None

Absent:   None

  
Secretary, Housing Authority of  
the City of Glendale, California

APPROVED AS TO FORM



CITY ATTORNEY

DATE 6-18-09

Adopted  
6/23/09  
Weaver/Najarian  
All Ayes

RESOLUTION NO. 09-83

**RESOLUTION OF THE COUNCIL OF THE CITY OF GLENDALE, CALIFORNIA  
MAKING FINDINGS WITH RESPECT TO ADMINISTRATIVE EXPENSES AND  
EXPENDITURES OUTSIDE THE REDEVELOPMENT PROJECT AREAS  
FOR THE 2009-10 HOUSING AUTHORITY BUDGET**

**WHEREAS**, the Housing Authority of the City of Glendale ("Housing Authority") administers the Redevelopment Agency's Low and Moderate Income Housing Fund pursuant to Health and Safety Code Section 33334.3 for the purpose of increasing, improving and preserving the City's affordable housing stock; and

**WHEREAS**, the Housing Authority must incur certain administrative expenses in connection with its programs to increase, improve and preserve the supply of affordable housing within the City; and

**WHEREAS**, the Housing Authority expends some of its funding from the Low and Moderate Income Housing Fund outside of the Redevelopment Agency's redevelopment project areas.

**NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF GLENDALE, CALIFORNIA AS FOLLOWS:**

**SECTION 1.** The Council finds and determines that the planning and administrative expenses provided for in the Housing Authority Budget to be made from the Low and Moderate Income Housing Fund are necessary for the production, improvement and preservation of low- and moderate-income housing and directly relate to the projects and programs funded by the Low and Moderate Income Housing Fund.


**SECTION 2.** The Council finds that the expenditure of Housing Funds outside the Redevelopment Project areas (Central and San Fernando) will be of benefit to the Redevelopment Agency's redevelopment project areas as the implementation of the Redevelopment Projects has and will continue to generate jobs in the Redevelopment Projects, thereby creating the need for programs throughout the City to increase the supply of affordable housing and improve and preserve the City's existing affordable housing stock.

Adopted this 23rd day of June, 2009.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk

**APPROVED AS TO FORM**  
  
\_\_\_\_\_  
CITY ATTORNEY  
DATE 6-18-09



RESOLUTION NO. 09-83  
Continued

STATE OF CALIFORNIA )  
COUNTY OF LOS ANGELES ) SS  
CITY OF GLENDALE )

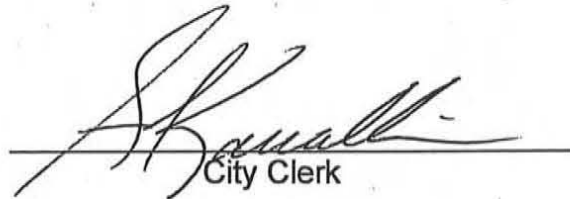
I, Ardashes Kassakhian, City Clerk of the City of Glendale, certify that the foregoing Resolution was adopted by the Council of the City of Glendale, California, at a joint meeting held on the 23rd day of June 2009, and that the same was adopted by the following vote:

Ayes: Drayman, Friedman, Najarian, Weaver, Quintero

Noes: None

Absent: None

Abstain: None

  
City Clerk

Adopted  
6/23/09  
Weaver/Quintero  
All Ayes

RESOLUTION NO. R-844

**RESOLUTION OF THE GLENDALE REDEVELOPMENT AGENCY  
MAKING FINDINGS WITH RESPECT TO ADMINISTRATIVE EXPENSES AND  
EXPENDITURES OUTSIDE THE REDEVELOPMENT PROJECT AREAS  
FOR THE 2009-10 HOUSING AUTHORITY BUDGET**

**WHEREAS**, the Housing Authority of the City of Glendale ("Housing Authority") administers the Redevelopment Agency's Low and Moderate Income Housing Fund pursuant to Health and Safety Code Section 33334.3 for the purpose of increasing, improving and preserving the City's affordable housing stock; and

**WHEREAS**, the Housing Authority must incur certain administrative expenses in connection with its programs to increase, improve and preserve the supply of affordable housing within the City; and

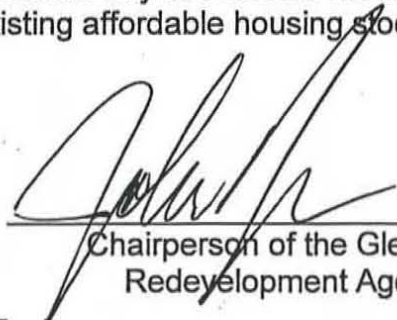
**WHEREAS**, the Housing Authority expends some of its funding from the Low and Moderate Income Housing Fund outside of the Redevelopment Agency's redevelopment project areas.

**NOW THEREFORE, BE IT RESOLVED BY THE GLENDALE REDEVELOPMENT AGENCY AS FOLLOWS:**

**SECTION 1.** The Glendale Redevelopment Agency finds and determines that the planning and administrative expenses provided for in the Housing Authority Budget to be made from the Low and Moderate Income Housing Fund are necessary for the production, improvement and preservation of low- and moderate-income housing and directly relate to the projects and programs funded by the Low and Moderate Income Housing Fund.

**SECTION 2.** The Glendale Redevelopment Agency finds that the expenditure of Housing Funds outside the Redevelopment Project areas (Central and San Fernando) will be of benefit to the Redevelopment Agency's redevelopment project areas as the implementation of the Redevelopment Projects has and will continue to generate jobs in the Redevelopment Projects, thereby creating the need for programs throughout the City to increase the supply of affordable housing and improve and preserve the City's existing affordable housing stock.

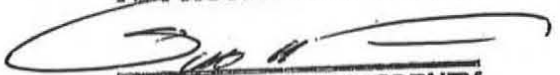
Adopted this 23rd day of June, 2009.

  
Chairperson of the Glendale  
Redevelopment Agency

ATTEST:

  
Secretary of the Glendale  
Redevelopment Agency

APPROVED AS TO FORM

  
CITY ATTORNEY  
DATE 6-18-09 **B**

RESOLUTION NO. R-844  
Continued

STATE OF CALIFORNIA )  
COUNTY OF LOS ANGELES ) SS  
CITY OF GLENDALE )

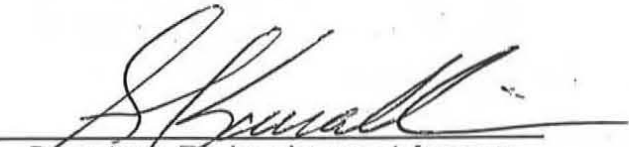
I, Ardashes Kassakhian, Secretary of the Glendale Redevelopment Agency, certify that the foregoing Resolution was adopted by the Glendale Redevelopment Agency of the City of Glendale, California, at a joint meeting held on the 23rd day of June, 2009, and that the same was adopted by the following vote:

Ayes: Friedman, Najarian, Quintero, Weaver, Drayman

Noes: None

Absent: None

Abstain: None

  
Secretary, Redevelopment Agency  
of the City of Glendale, California



**GLENDALE HOUSING AUTHORITY**

SUMMARY OF THE BUDGET FOR THE YEAR ENDING JUNE 30, 2010

	<u>Community Development Fund</u>	<u>Housing Assistance Fund</u>	<u>HOME Grant Fund</u>	<u>Supportive Housing Grant Fund</u>
<u>Estimated Financing Resources</u>				
<i>Revenue</i>				
Other Taxes	-	-	-	-
Property Taxes	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	-	72,036	-	-
Revenue From Other Agencies	3,648,226	12,630,580	2,329,741	2,215,840
Charges For Services	-	-	-	-
Misc & Non Operating Revenue	43,670	1,115,842	3,000	-
Transfers from Other Funds	-	-	-	-
Fund Balance - Prior Year	-	1,075,431	-	-
<b>Total Estimated Financing Resources</b>	<u><u>\$ 3,691,896</u></u>	<u><u>\$ 14,893,889</u></u>	<u><u>\$ 2,332,741</u></u>	<u><u>\$ 2,215,840</u></u>
<u>Estimated Requirements</u>				
<i>Expenditure</i>				
Salaries & Benefits	1,062,704	2,212,591	165,733	239,844
Maintenance & Operation	1,109,440	12,681,298	2,167,008	1,975,996
Capital	-	-	-	-
Capital Projects	1,519,752	-	-	-
Charges to Other Funds	-	-	-	-
Transfers to Other Funds	-	-	-	-
<b>Total Appropriations</b>	<u>3,691,896</u>	<u>14,893,889</u>	<u>2,332,741</u>	<u>2,215,840</u>
Unallocated	-	-	-	-
<b>Total Estimated Requirements</b>	<u><u>\$ 3,691,896</u></u>	<u><u>\$ 14,893,889</u></u>	<u><u>\$ 2,332,741</u></u>	<u><u>\$ 2,215,840</u></u>

**GLENDALE HOUSING AUTHORITY**  
SUMMARY OF THE BUDGET FOR THE YEAR ENDING JUNE 30, 2010

	Emergency Shelter Grant Fund	Low & Moderate Housing Fund	<b>Sub-Total</b>	Low and Mod Loans Payable	<b>Total Housing</b>
<b><u>Estimated Financing Resources</u></b>					
<i>Revenue</i>					
Other Taxes	-	-	-	-	-
Property Taxes	-	4,487,287	4,487,287	3,056,114	7,543,401
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	-	-	72,036	-	72,036
Revenue From Other Agencies	144,393	-	20,968,780	-	20,968,780
Charges For Services	-	-	-	-	-
Misc & Non Operating Revenue	-	250,000	1,412,512	-	1,412,512
Transfers from Other Funds	-	-	-	-	-
Fund Balance - Prior Year	-	-	1,075,431	-	1,075,431
<b>Total Estimated Financing Resources</b>	<b>\$ 144,393</b>	<b>\$ 4,737,287</b>	<b>\$ 28,016,046</b>	<b>\$ 3,056,114</b>	<b>\$ 31,072,160</b>
<b><u>Estimated Requirements</u></b>					
<i>Expenditure</i>					
Salaries & Benefits	-	2,276,724	5,957,596	-	5,957,596
Maintenance & Operation	144,393	2,460,563	20,538,698	3,056,114	23,594,812
Capital	-	-	-	-	-
Capital Projects	-	-	1,519,752	-	1,519,752
Charges to Other Funds	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-
<b>Total Appropriations</b>	<b>144,393</b>	<b>4,737,287</b>	<b>28,016,046</b>	<b>3,056,114</b>	<b>31,072,160</b>
Unallocated	-	-	-	-	-
<b>Total Estimated Requirements</b>	<b>\$ 144,393</b>	<b>\$ 4,737,287</b>	<b>\$ 28,016,046</b>	<b>\$ 3,056,114</b>	<b>\$ 31,072,160</b>