

**ENGINEER'S REPORT
FOR
CITY OF WESTLAKE VILLAGE
LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 1
FISCAL YEAR 2020-2021**

A. BACKGROUND

The Los Angeles County Board of Supervisors established landscape maintenance districts in the unincorporated territory which is now the City of Westlake Village. Until July 1979, the landscape maintenance districts were financed exclusively by ad valorem property taxes. In July 1979, the Board of Supervisors approved the formation of local landscape assessment districts for the purpose of providing supplemental funds for the existing County-administered maintenance districts. The supplemental funding was in accordance with the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code, commencing with Section 22500 (hereinafter referred to as the "Act"). Pursuant to the Act, the County levied annual assessments against the properties located in the City territory which benefitted from the operation, maintenance and servicing of the various landscape improvements within public roadways, streets and rights-of-way.

To achieve the desired degree of control by the City over the landscape maintenance, the City Council of the City of Westlake Village and the Los Angeles County Board of Supervisors undertook proceedings to transfer jurisdiction of County landscape maintenance districts and local landscape assessment districts to the City. In 1990, the City Council and the Board of Supervisors adopted a joint resolution for the transfer of jurisdiction over various districts from the County to the City. These districts included Westlake Area-Wide Landscape Maintenance District No. 11, Westlake Area-Wide Local Landscape Assessment District No. 11, Westlake First Neighborhood Landscape Maintenance District No. 12, Westlake First Neighborhood Local Landscape Assessment District No. 12, Westlake Lakeshore Landscape Maintenance District No. 13, Westlake Lakeshore Local Landscape Assessment District No. 13, and Three Springs Local Landscape Assessment District No. 14.

For fiscal year 1990-91, the City Council undertook separate proceedings under the Act for the various local landscape assessment districts listed above, and levied and collected assessments within each of the local landscape assessment districts to pay for the costs and expenses of operating, maintaining and servicing the landscaping and appurtenant facilities associated with each district. In 1991, the City Council, pursuant to its Resolution No. 514, consolidated the above-described landscape maintenance districts and local landscape assessment districts into a single landscape maintenance assessment district designated "Westlake Village Landscape Maintenance Assessment District No. 1" (hereinafter referred to as the "District"). The City Council consolidated

the districts to streamline the administrative process and improve efficiency and effectiveness in the execution of the Citywide landscape maintenance program.

This report provides the annual summary of estimated costs for the District for the fiscal year commencing July 1, 2020 and ending June 30, 2021. This report is prepared in compliance with the requirements of Article 4, Chapter 1 of the Act and presents the engineering analysis for the 2020-2021 fiscal year for the District.

B. DESCRIPTION OF THE IMPROVEMENTS

The improvements can be briefly described as the operation and maintenance of streets and sidewalks within the City, including: the installation, operation, maintenance and servicing of landscaping, including trees, shrubs, grass and other ornamental vegetation, and appurtenant facilities, including irrigation systems and drainage devices, located in public roadways, streets and rights-of-way within the boundaries of the City.

"Operation" means the furnishing of contract administration and inspection services as well as assessment engineering and legal services associated with necessary assessment district proceedings.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of roadway landscaping and appurtenant facilities, including repair, removal or replacement of all or part of any of the landscaping or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste; and the cleaning, sandblasting and painting, landscaping, and appurtenant facilities to remove or cover graffiti. Maintenance activities will include, but not be limited to, watering, fertilization, mowing, weed control, tree trimming, rodent/insect/disease control, reseeding, irrigation, dethatching, removal and replacement of dead growth, maintenance of complete automatic irrigation control and irrigation distribution facilities and all other necessary work to operate and maintain the roadway landscaping and appurtenant facilities within the District.

"Servicing" means the furnishing of electric current, energy or gas for the operation of the appurtenant facilities and the furnishing of water for the irrigation of the landscaping and the maintenance of any of the appurtenant facilities.

The contract agreement with the City's landscape maintenance contractor, as well as district maps, plans and specifications for the improvements are on file in the office of the City Clerk at City Hall and are incorporated herein by reference. The referenced material indicates the general nature, locations and extent of the street and roadway landscaping and appurtenant facilities and the exterior boundaries of the District.

Proposed new improvements or substantial changes to the existing improvements to be provided include the installation of street landscaping, including tree replacement; the operation, maintenance and servicing of such landscaping; and the rehabilitation of the irrigation system and installation of hardscape improvements along certain arterial streets within the District. The designated arterial streets include Agoura Road, Lakeview Canyon Road, Lindero Canyon Road, Russell Ranch Road, Thousand Oaks Boulevard and Triunfo Canyon Road.

Reference is made to the Diagram of the District (see Appendix "A") which indicates the exterior boundaries of the District and the boundaries of the zones within the District. The lines and dimensions of each parcel of land within the boundary of the District conform to those shown on the Los Angeles County Assessor's maps which are incorporated herein by reference.

C. Zones

The Act provides that the diagram and assessment may classify various areas within an assessment district into different zones where, by reason of variations in the nature, location and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements.

Four separate benefit zones have been established for the District. The four zones correspond to the four original local landscape assessment districts which were taken over from the County by the City as follows:

Zone 1 - Arterial Street Medians and Parkways, including Agoura Road, Lakeview Canyon Road, Lindero Canyon Road, Thousand Oaks Boulevard, Russell Ranch Road, and Triunfo Canyon Road (the boundaries of Zone 1 correspond to the boundaries of Westlake Area-Wide Local Landscape Assessment District No. 11).

Zone 2 - First Neighborhood Community (the boundaries of Zone 2 correspond to the boundaries of Westlake First Neighborhood Local Landscape Assessment District No. 12).

Zone 3 - Lakeshore Community (the boundaries of Zone 3 correspond to the boundaries of Westlake Lakeshore Local Landscape Assessment District No. 13).

Zone 4 - Three Springs Community (the boundaries of Zone 4 correspond to the boundaries of Three Springs Local Landscape Assessment District No. 14).

Reference is made to the Diagram of the District attached hereto as Appendix "A" which indicates the boundaries of the Zones.

Zone 1 - Zone 1 includes all assessable lots and parcels within the City. Assessments will be levied against lots and parcels within Zone 1 to pay for the costs and expenses of the installation, operation, maintenance and servicing of City street and roadway landscaping and appurtenant facilities which provide a special benefit to all lots and parcels within the District, whether or not such lots and parcels are in close proximity to the landscaping. Landscaping improvements include landscaping installed within the medians and parkways of arterial streets within the City. The arterial streets include Agoura Road, Lakeview Canyon Road, Lindero Canyon Road, Russell Ranch Road, Thousand Oaks Boulevard and Triunfo Canyon Road.

Benefits derived from the installation, operation, maintenance and servicing of Zone 1 arterial street and roadway landscaping and appurtenant facilities are the beautification of the roadways which are traveled by all the residents within the City and the enhancement of the property values within the City because of these landscaped areas.

Benefits of the improvements include aesthetic enhancement, creation of a pleasant living and working environment, improved safety resulting from regular tree trimming and tree replacement and improved street sweeping operations. Properly maintained landscaping also improves erosion resistance and dust control. The arterial streets provide access to all lots and parcels in the District. The foregoing benefits enhance the value of all properties in the City.

Property values in a community are increased when public infrastructure is in place, improved, operable, safe, clean and maintained. Facilities that are unsafe or destroyed by the elements or vandalism decrease surrounding property values. Maintained facilities increase public safety, help reduce crime and enhance the overall quality of life and desirability of an area.

Zones 2, 3 and 4 - Assessments will be levied against all assessable parcels within Zone 2, Zone 3, and Zone 4 for the operation, maintenance and servicing of landscaping and appurtenant facilities in close proximity to those lots and parcels. Zone 2, Zone 3, and Zone 4 landscaping is located in the medians, parkways, and cul-de-sacs of the local streets within each of the Zones.

Benefits derived from the operation, maintenance and servicing of Zone 2, Zone 3, and Zone 4 landscaping are the beautification of the streets and roadways which are traveled by the residents of the various communities represented by the Zones and the enhancement of the property values within the Zones because of these landscaped areas.

Benefits of the improvements include aesthetic enhancement, creation of a pleasant living and working environment, improved safety resulting from regular tree trimming and tree replacement and improved street sweeping operations. Properly maintained landscaping also improves erosion resistance and dust control. The local streets provide access to all lots and parcels in the respective Zones. The foregoing benefits enhance the value of the property in the respective Zones.

D. METHOD OF ASSESSMENT

The Act states, in part, that, "The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements." As discussed above, the District is divided into zones because each zone includes specific improvements which benefit that zone.

Zone 1 - Benefits derived from the installation, operation, maintenance and servicing of the roadway landscaping, and appurtenant facilities installed in arterial streets serving the Westlake Village community, are the beautification of the streets, roads and parkway areas which are traveled and used by all residents and property owners of the City, which result in the enhancement of the property values within the City of Westlake Village. It has been determined that all assessable lots and parcels within the City will receive a benefit from the improvements.

When the landscape maintenance districts were formed by the County of Los Angeles, it was assumed that all parcels received the same degree of benefit regardless of the size, configuration, zoning or land use of the parcel. The City continued to utilize this method of assessment after assuming control of and consolidating the districts. In order to allocate costs on a more equitable basis, a revised method of assessment was implemented for the 1993-94 fiscal year.

The revised method of assessment established the single family residential dwelling unit as the base assessment unit, with an Equivalent Dwelling Unit (EDU) of one. Non-residential parcels were then converted to equivalent dwelling units. The EDUs for commercial parcels were based on an average density of seven dwelling units per acre. The EDUs for recreational parcels were based on one-quarter of the benefit received by non-residential parcels or 1.75 EDUs per acre. Parcels that do not receive a special benefit were exempt from assessment and included dedicated open space, flood control facilities, public easements and public utilities.

The assessment formula recognizes that all properties within the City benefit from the installation, operation, maintenance and servicing of the landscaping and appurtenant facilities within the arterial streets. The benefits include aesthetic enhancement, creation of a pleasant living and working environment, improved safety benefits resulting

from regular tree trimming and tree replacement programs, and improved street sweeping capabilities resulting from the trimming and replacement of trees which may otherwise interfere with the street sweeping operations. The foregoing benefits tend to enhance the value of all the lots and parcels throughout the City.

Zones 2, 3 & 4 - The landscaping and appurtenant facilities to be operated, maintained and serviced in Zones 2, 3 and 4 are located within the medians, parkways and cul-de-sacs of the local streets serving the First Neighborhood Community (Zone 2), the Lakeshore Community (Zone 3), and the Three Springs Community (Zone 4).

Benefits from the operation, maintenance and servicing of the landscaping and appurtenant facilities are the beautification of the streets and roadways which are traveled by the respective neighborhood residents and property owners, and the enhancement of the property values within the communities because of the proper maintenance of these landscaped areas. The lots and parcels in each neighborhood receive direct benefits from the landscaping within that community. Benefits include aesthetic enhancement, creation of a pleasant living and working environment, improved safety and aesthetic benefits resulting from regular tree trimming and tree replacement programs, and improved street sweeping capabilities resulting from the trimming and replacement of trees which may otherwise interfere with the street sweeping operations.

The foregoing benefits tend to enhance the value of all the lots and parcels in the respective Zones. Zones 2, 3 and 4 are comprised of single residential dwelling units and are approximately uniform in their land use. The one exception is the two acres of commercial property in Zone 2. It has been determined that all assessable lots and parcels within each of the zones benefit from the improvements based on the EDUs assigned to each parcel and, therefore, the cost for the operation, maintenance and servicing of the landscaping and appurtenant facilities is equitably spread among each assessable lot and parcel in the respective zones.

E. FUND ACCOUNTS

In accordance with Article 4, Chapter 1 of the Act, any surplus including Ad Valorem and earned interest revenue or deficit in the improvement fund for the Assessment District shall be carried over into the next fiscal year. Zones 1, 2, 3 and 4 have projected surplus at the end of the 2019-2020 fiscal year. However, expenses in Zones 1, 2, 3 and 4 are exceeding assessment revenues. As soon as Fiscal Year 2020-2021, these zones could be operating in a deficit which may require that assessments be raised, services reduced, or General Fund monies used to subsidize the districts.

Appendix B shows the installation, operation, maintenance and servicing costs for the 2019-2020 year, surplus or deficit carry-overs (where applicable), total net assessments, and assessments per parcel (or EDU) for each of the four zones within the District.

The estimated budget in Appendix "B" shows in detail the projected itemized costs for each of the respective Zones.

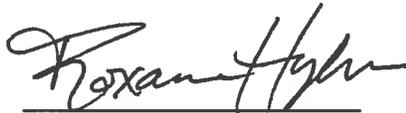
F. ASSESSMENT ROLL

All assessed parcels of real property are listed on the Assessment Roll which is on file in the office of the City Clerk at City Hall, and is hereby made a part of this Report by reference. The assessment roll states the net amount to be assessed upon assessable lands within the District, shows the assessment upon each parcel within the District, and describes each assessable lot or parcel of land within the District. These lots and parcels are more particularly described in the County assessment roll, which is on file in the office of the Los Angeles County Assessor and by reference is made a part of this Report.

G. COST ESTIMATES

The estimated budget of the costs of installing, operating, maintaining and servicing the landscaping and appurtenant facilities of the District for fiscal year 2020-2021 is shown in Appendix "B" of this Report. This estimated budget is based on the financial summary and proposed budgets prepared by the City Manager and City Engineer.

Engineer's Report submitted by:



Roxanne Hughes, P.E.
City Engineer



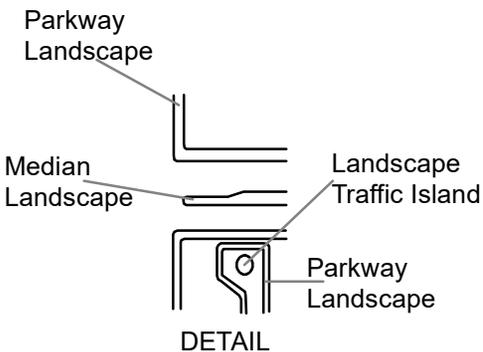
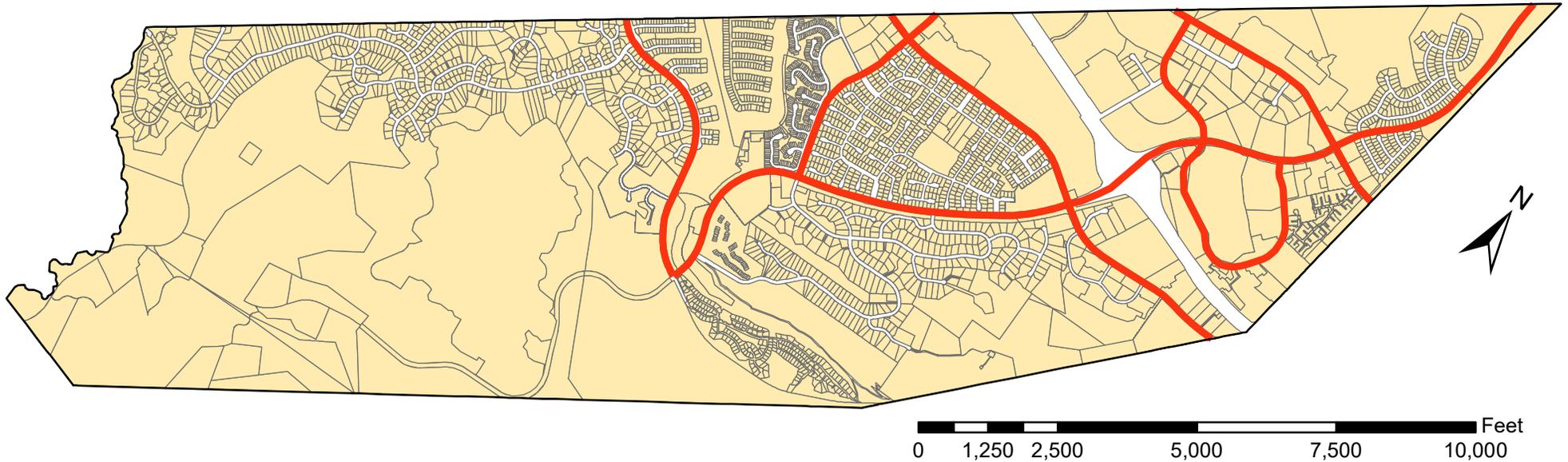
May 4, 2020
Date

APPENDIX A

ASSESSMENT DIAGRAMS
(Reduced)

ASSESSMENT DIAGRAM FOR LANDSCAPE MAINTENANCE PURPOSES CITY OF WESTLAKE VILLAGE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT 1, ZONE 1 ARTERIAL MEDIANS

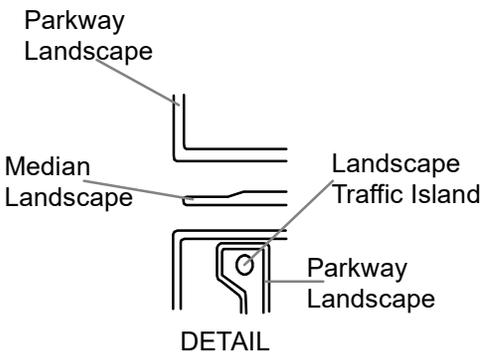
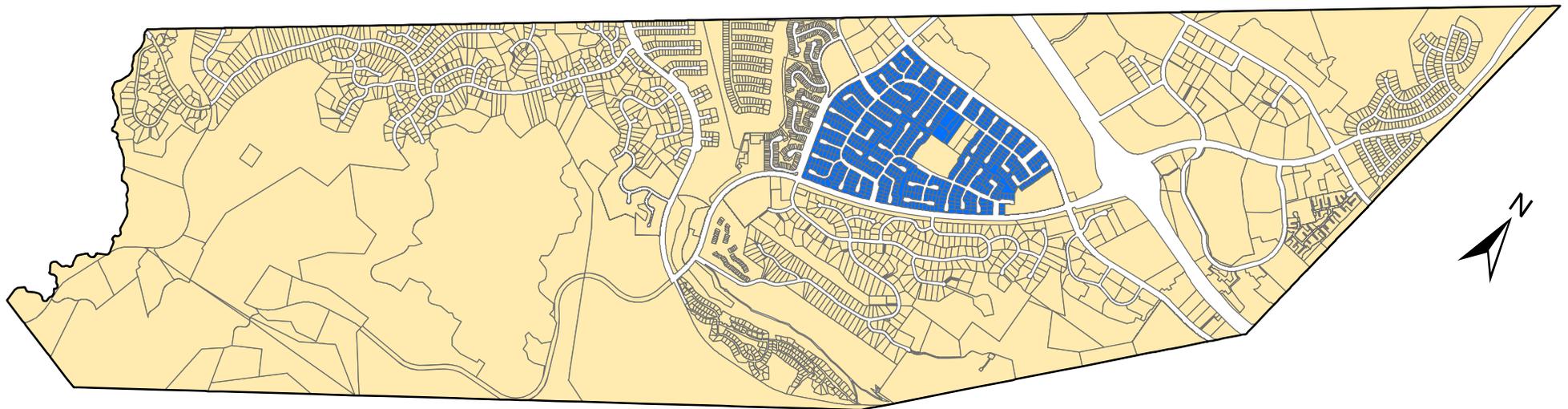
LANDSCAPE AND LIGHTING ACT OF 1972
CITY OF WESTLAKE VILLAGE
COUNTY OF LOS ANGELES, STATE OF CALIFORNIA



District 1, Zone 1 - Arterial Street Medians and Parkway Landscaping (Agoura Road, Lakeview Canyon Road, Lindero Canyon Road, Russell Ranch Road, Thousand Oaks Boulevard, and Triunfo Canyon Road)

ASSESSMENT DIAGRAM FOR LANDSCAPE MAINTENANCE PURPOSES CITY OF WESTLAKE VILLAGE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT 1, ZONE 2 FIRST NEIGHBORHOOD COMMUNITY

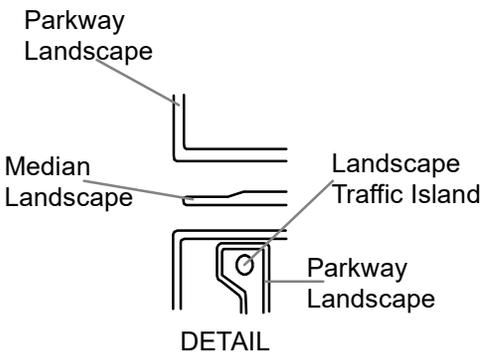
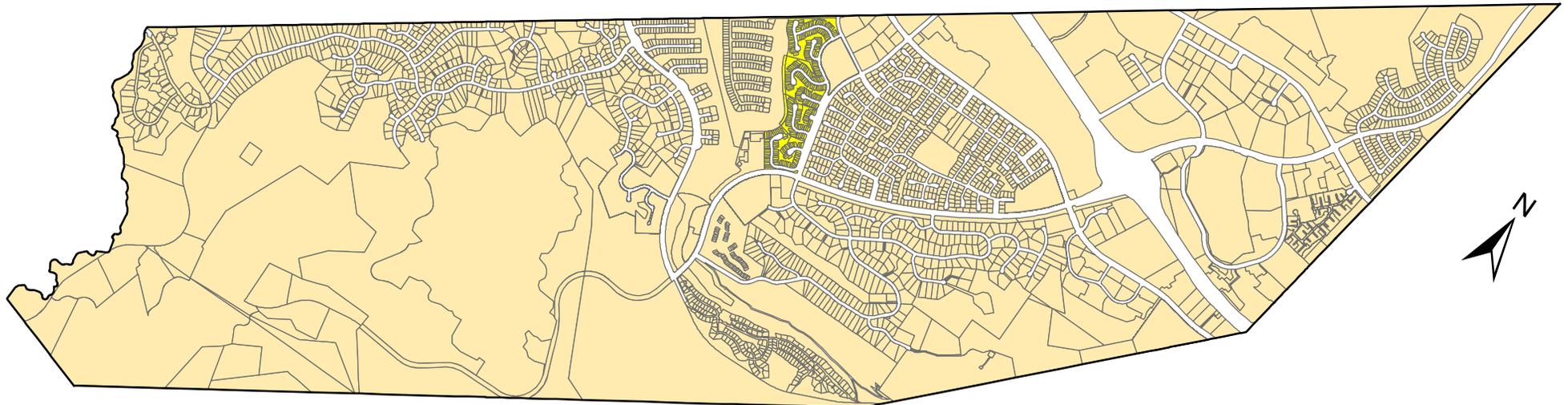
LANDSCAPE AND LIGHTING ACT OF 1972
CITY OF WESTLAKE VILLAGE
COUNTY OF LOS ANGELES, STATE OF CALIFORNIA



 District 1, Zone 2 - First Neighborhood Community

**ASSESSMENT DIAGRAM
FOR LANDSCAPE MAINTENANCE PURPOSES
CITY OF WESTLAKE VILLAGE LANDSCAPE MAINTENANCE
ASSESSMENT DISTRICT 1, ZONE 3
LAKESHORE COMMUNITY**

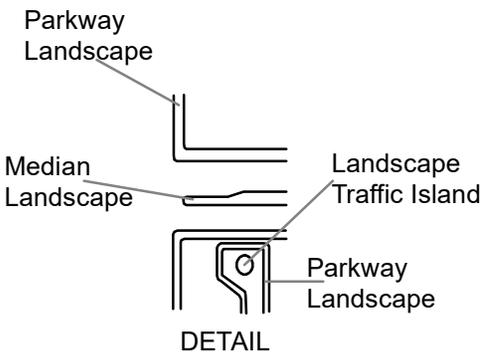
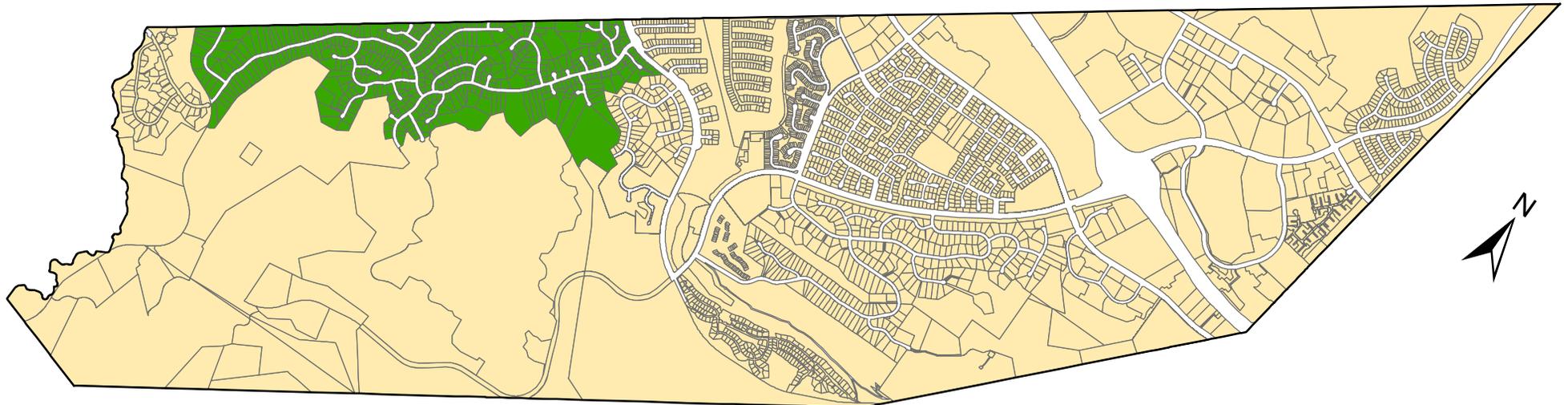
LANDSCAPE AND LIGHTING ACT OF 1972
CITY OF WESTLAKE VILLAGE
COUNTY OF LOS ANGELES, STATE OF CALIFORNIA



 District 1, Zone 3 - Lakeshore Community

ASSESSMENT DIAGRAM FOR LANDSCAPE MAINTENANCE PURPOSES CITY OF WESTLAKE VILLAGE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT 1, ZONE 4 THREE SPRINGS COMMUNITY

LANDSCAPE AND LIGHTING ACT OF 1972
CITY OF WESTLAKE VILLAGE
COUNTY OF LOS ANGELES, STATE OF CALIFORNIA



 District 1, Zone 4 - Three Springs Community

APPENDIX B
ESTIMATED BUDGETS

**Landscape Maintenance Assessment
District No. 1**

FY 2019-20 FUND BALANCE

Zone No.	Beginning Fund Balance 6/30/19	Revenue FY 19-20		FY 19-20 Expense	FY 19-20 Projected Ending Fund Balance
		Ad Valorem & Earned Interest	Assessments		
1	\$ 39,830	\$ 563,136	\$ 108,650	<\$498,000>	\$ 213,616
2	\$ 56,000	\$ -	\$ 57,600	<\$101,200>	\$ 12,400
3	\$ 37,000	\$ -	\$ 13,700	<\$24,150>	\$ 26,550
4	\$ 40,000	\$ -	\$ 13,630	<\$36,900>	\$ 16,730
Total 1-4:	\$ 172,830	\$ 563,136	\$ 193,580	<\$660,250>	\$ 269,296

FY 2020-21 FUND BALANCE

Zone No.	Beginning Fund Balance 6/30/20	Revenue FY 20-21		FY 20-21 Expense	FY 20-21 Projected Ending Fund Balance
		Ad Valorem & Earned Interest	Assessments		
1	\$ 213,616	\$ 568,767	\$ 108,650	<\$583,800>	\$ 307,233
2	\$ 12,400	\$ -	\$ 57,600	<\$113,600>	\$ (43,600)
3	\$ 26,550	\$ -	\$ 13,700	<\$28,250>	\$ 12,000
4	\$ 16,730	\$ -	\$ 13,630	<\$24,500>	\$ 5,860
Total 1-4:	\$ 269,296	\$ 568,767	\$ 193,580	<\$750,150>	\$ 281,493

FY 2021-22 FUND BALANCE

Zone No.	Beginning Fund Balance 6/30/21	Revenue FY 21-22		FY 21-22 Expense	FY 21-22 Projected Ending Fund Balance
		Ad Valorem & Earned Interest	Assessments		
1	\$ 307,233	\$ 580,143	\$ 107,251	<\$552,800>	\$ 441,827
2	\$ (43,600)	\$ -	\$ 57,600	<\$118,500>	\$ (104,500)
3	\$ 12,000	\$ -	\$ 13,700	<\$29,650>	\$ (3,950)
4	\$ 5,860	\$ -	\$ 13,600	<\$26,600>	\$ (7,140)
Total 1-4:	\$ 281,493	\$ 580,143	\$ 192,151	<\$727,550>	\$ 326,237

City of Westlake Village
 Landscape Maintenance Assessment (FY 2019-2020)
Zone 1
ARTERIAL STREETS - (MEDIANS AND PARKWAYS)
ACCOUNT NO. 4710
 (6448.14 EDUs)

		Approved FY 19-20 Budget	Projected FY 19-20 Expenses	Proposed FY 20-21 Budget	Proposed FY 21-22 Budget
A.	ARTERIAL STREETS OPERATION & MAINTENANCE COSTS				
1.	<u>Employee Service</u>				
	013 Overtime				
	015 Administration & Inspection	\$ -			
	021 PERS Retirement	\$ -			
	030 Medical Insurance	\$ -			
	040 Workers Compensation	\$ -			
	042 Unemployment Insurance	\$ -			
	043 Medicare	\$ -			
	045 Deferred Comp	\$ -			
2.	<u>Operational Expenses</u>				
	110 Contract Services - Legal	\$ 3,000	\$3,000	\$3,000	\$ 3,000
	180 Utilities - Water	\$ 128,200	\$110,000	\$125,000	\$ 128,000
	182 Utilities - Electric	\$ 15,700	\$13,500	\$15,000	\$ 16,000
	214 Tree Trimming	\$ 45,000	\$69,000	\$105,000	\$ 45,000
	260 Contract Services - Asmt. Engineering	\$ 12,000	\$10,000	\$12,000	\$ 12,000
	271 Contract Services - General City Landscape Architect Services	\$ 70,000	\$15,000	\$20,000	\$ 30,000
	276 Contract Services - Landscape Maintenance	\$ 328,000	\$275,000	\$299,800	\$ 308,800
	292 Urban Reforestation				
	391 Contingency	\$ 15,000	\$2,500	\$4,000	\$ 10,000
3.	<u>Capital Outlay</u>				
TOTAL ZONE 1		\$616,900	\$498,000	\$583,800	\$552,800
B.	<u>REVENUE SOURCE</u>				
	23 Projected FY 2020-21 Beginning Fund Balance (District Reserve)			\$ 213,616	
	23 FY 2020-2021 Ad Valorem Tax Funding and Earned Interest			\$ 568,767	
	23 Projected FY 2020-2021 Assessment Funding			\$ 108,650	
	Projected Assessment FY 2020-2021 Per EDU			\$ 16.85	

City of Westlake Village
Landscape Maintenance Assessment (FY 2020-2021)
Zone 2
FIRST NEIGHBORHOOD COMMUNITY
ACCOUNT NO. 4711
(914 EDUs)

		Approved FY 19-20 Budget	Projected FY 19-20 Expenses	Proposed FY 20-21 Budget	Proposed FY 21-22 Budget
A.	OPERATION & MAINTENANCE COSTS				
1.	<u>Employee Service</u>				
	013 Overtime				
	015 Administration & Inspection				
	021 PERS Retirement				
	030 Medical Insurance				
	040 Workers Compensation				
	042 Unemployment Insurance				
	043 Medicare				
	045 Deferred Comp				
2.	<u>Operational Services</u>				
	110 Contract Services - Legal	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
	180 Utilities - Water	\$ 45,000	\$ 41,000	\$ 45,000	\$ 48,000
	260 Contract Services - Asmt. Engineering	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	276 Contract Services - Landscape Maintenance	\$ 30,100	\$ 56,200	\$ 63,100	\$ 65,000
	391 Contingency	\$ 3,500	\$ -	\$ 1,500	\$ 1,500
3.	<u>Capital Outlay</u>				
TOTAL ZONE 2		\$ 82,600	\$ 101,200	\$ 113,600	\$ 118,500
B.	<u>REVENUE SOURCE</u>				
	23 Projected FY 2020-21 Beginning Fund Balance (District Reserve)			\$ 12,400	
	23 Projected FY 2020-21 Assessment Funding			\$ 57,600	
	Projected Assessment FY 2020-21 Per EDU			\$ 63.02	

City of Westlake Village
Landscape Maintenance Assessment (FY 2020-2021)
Zone 3
LAKESHORE NEIGHBORHOOD COMMUNITY
ACCOUNT NO. 4712
(284 EDUs)

		Approved FY 19-20 Budget	Projected FY 19-20 Expenses	Proposed FY 20-21 Budget	Proposed FY 21-22 Budget
A.	OPERATION & MAINTENANCE COSTS				
1.	<u>Employee Service</u>				
	013 Overtime				
	015 Administration & Inspection				
	021 PERS Retirement				
	030 Medical Insurance				
	040 Workers Compensation				
	042 Unemployment Insurance				
	043 Medicare				
	045 Deferred Comp				
2.	<u>Operational Service</u>				
	110 Contract Services - Legal	\$ 500	\$ 500	\$ 500	\$ 500
	180 Utilities - Water	\$ 13,000	\$ 11,200	\$ 13,000	\$ 14,000
	260 Contract Services - Asmt. Engineering	\$ 650	\$ 650	\$ 650	\$ 650
	276 Contract Services - Landscape Maintenance	\$ 14,100	\$ 11,800	\$ 13,600	\$ 14,000
	391 Contingency	\$ 1,200	\$ -	\$ 500	\$ 500
3.	<u>Capital Outlay</u>				
	Total Capital Outlay				
TOTAL ZONE 3		\$29,450	\$24,150	\$28,250	\$29,650
B.	<u>REVENUE SOURCE</u>				
	23 Projected FY 2020-21 Beginning Fund Balance (District Reserve)			\$ 26,550	
	23 Projected FY 2020-21 Assessment Funding			\$ 13,700	
	Projected Assessment FY 2020-21 Per EDU			\$ 48.24	

City of Westlake Village
 Landscape Maintenance Assessment (FY 2020-2021)
Zone 4
THREE SPRINGS NEIGHBORHOOD COMMUNITY
ACCOUNT NO. 4713
 (481 EDUs)

		Approved FY 19-20 Budget	Projected FY 19-20 Expenses	Proposed FY 20-21 Budget	Proposed FY 21-22 Budget
A.	OPERATION & MAINTENANCE COSTS				
1.	<u>Employee Service</u>				
	013 Overtime				
	015 Administration & Inspection				
	021 PERS Retirement				
	030 Medical Insurance				
	040 Workers Compensation				
	042 Unemployment Insurance				
	043 Medicare				
	045 Deferred Comp				
2.	<u>Operational Service</u>				
	110 Contract Services - Legal	\$ 500	\$ 500	\$ 500	\$ 500
	180 Utilities - Water	\$ 4,100	\$ 8,000	\$ 8,300	\$ 9,000
	182 Utilities - Electric	\$ 1,500	\$ 1,400	\$ 1,500	\$ 1,500
	260 Contract Services - Asmt. Engineering	\$ 600	\$ 600	\$ 600	\$ 600
	276 Contract Services - Landscape Maintenance	\$ 14,100	\$ 16,000	\$ 12,600	\$ 13,000
	391 Contingency	\$ 1,200	\$ 10,400	\$ 1,000	\$ 2,000
3.	<u>Capital Outlay</u>				
	Total Capital Outlay				
TOTAL ZONE 4		\$22,000	\$36,900	\$24,500	\$26,600
B.	<u>REVENUE SOURCE</u>				
	23 Projected FY 2020-21 Beginning Fund Balance (District Reserve)			\$ 16,730	
	23 Projected FY 2020-21 Assessment Funding			\$ 13,630	
	Projected Assessment FY 2020-21 Per EDU			\$ 28.34	