IN	FUND .	OUT	FUND	\$	JUSTIFICATION
100	General Fund	775	Westpark CFD #2 SD	1,370	Autumn Leaf Pickup
100	General Fund	776	Fiddyment Ranch CFD #2 SD	1,300	Autumn Leaf Pickup
100	General Fund	777	Municipal Services CFD #3	117,388	Increase in parcels levied
100	General Fund	257	Air Quality Mitigation Fund	15,000	Air Quality Mitigation Grant
100	General Fund	110	Strategic Improvement Fund	540,000	Interest transfer
100	General Fund	101	GF Contributions by Developers Fund	37,469	Interest transfer
100	General Fund	03112	General Liability Fund	132,295	Interest transfer
100	General Fund	3111	Workers Compensation Fund	259,541	Interest transfer
100	General Fund	502	Automotive Replacement Fund	276,193	Interest transfer
100	General Fund	310	General CIP Rehab Fund	289,604	EAM
100	General Fund	310	General CIP Rehab Fund	(637)	Reduction of transfer in-\$637 from CIP closure in 00310
100	General Fund	470	Wastewater Operations Fund	(192,986)	Loan for EAM, object code correction
100	General Fund	470	Wastewater Operations Fund	192,986	Loan for EAM, object code correction
201	State Gasoline Tax	223	Traffic Congestion Relief Fund	(550,000)	Reduction in transfer from 00223
218	Bike Trail Maintenance Fund	685	Johnson Ranch LLD Zone B	3,000	Bike Trail Maintenance
218	Bike Trail Maintenance Fund	686	Johnson Ranch LLD Zone C	3,000	Bike Trail Maintenance
218	Bike Trail Maintenance Fund	688	Johnson Ranch LLD Zone E	1,000	Bike Trail Maintenance
218	Bike Trail Maintenance Fund	691	NCR LLD Zone F	2,000	Bike Trail Maintenance
218	Bike Trail Maintenance Fund	692	NCR LLD Zone G	2,000	Bike Trail Maintenance
218	Bike Trail Maintenance Fund	696	NR CFD 2 SD Zone A	(79)	Bike Trail Maintenance
218	Bike Trail Maintenance Fund	697	NR CFD 2 SD Zone B	(72)	Bike Trail Maintenance
218	Bike Trail Maintenance Fund	698	NR CFD 2 SD Zone C	(186)	Bike Trail Maintenance
219	Open Space Maintenance Fund	640	Woodcreek West Endowment	12,691	Open Space Maintenance
219	Open Space Maintenance Fund	642	Woodcreek North (SARES)	3,105	Open Space Maintenance
219	Open Space Maintenance Fund	643	NO Central Wetlands Endowment	10,499	Open Space Maintenance
219	Open Space Maintenance Fund	645	Commerce CTR 65 Preserve Area	2,855	Open Space Maintenance
219	Open Space Maintenance Fund	647	WCE Longmeadow/RSVL Tech Park	6,636	Open Space Maintenance
219	Open Space Maintenance Fund	649	Reason Farms Environmental Preserve	11,719	Open Space Maintenance
219	Open Space Maintenance Fund	651	Silverado Oaks Urban Reserve	1,857	Open Space Maintenance
219	Open Space Maintenance Fund	659	Open Space Endowments - MISC	847	
219	Open Space Maintenance Fund	696	NR CFD 2 SD Zone A	(186)	Open Space Maintenance Open Space Maintenance
219	Open Space Maintenance Fund	779	Infill Services CFD	(2,813)	
221	Traffic Mitigation Fund	110	Strategic Improvement Fund	13,000	Open Space Maintenance
295	Redevelopment	221	Traffic Mitigation Fund		CID Funding Demond
224	Storm Water Management Fund	776	Fiddyment Ranch CFD #2 SD	(110,000)	CIP Funding Removed
224	Storm Water Management Fund	775	Westpark CFD #2 SD	13,680 38,988	Stormwater Maintenance
1010	RUEC School Tour Annual Proj	460	Solid Waste Operations Fund		Stormwater Maintenance RUEC Tours
1010	RUEC School Tour Annual Proj	470	Wastewater Operations Fund	5,000	RUEC Tours
1010	RUEC School Tour Annual Proj	480	Water Operations Fund	5,000	RUEC Tours
230	City Wide Park Fund	100	General Fund	5,000	
230	City Wide Park Fund	210	Supplemental Law Enforcement Fund	111,294	Martha Riley Media Center
230	City Wide Park Fund	229	City Wide Park Fund WRSP	20,000	Security Cameras
230	City Wide Park Fund	229	City Wide Park Fund WRSP	(735,736)	Loan, object code change
231	Park Development Infill	301	Building Improvement Fund	735,736 (64,369)	Loan, object code change CIP closure Cresthaven Park
336	NCRCFD #1 - SUB IMP CONST	110	Strategic Improvement Fund		945008/50001
301	Building Improvement Fund	343	Highland RSRV North #1 Const	346,000	\$346,000 to NCR CFD#1 00336
301	Building Improvement Fund	230	City Wide Park Development Fund	(115,000)	Removal of transfer from 343
401	Child Care Fund	502	Automotive Replacement Fund	(100,000)	Reduction of CIP Transfers \$200,000 Loan for Junction Adv. Club
140	Transit Fund	777	Municipal Services CFD #3		portable Transit subsidu MRSB
441	Transportation Fund	207	FEMA Fund	22,441	Transit subsidy WRSP
441	Transportation Fund	334	NWR CFD #1 Sub Imp Construction	(107,020)	Removal of transfer from 207
441	Transportation Fund	342	CR CFD #1 Sub imp Construction	(139,482) 60,000	Removal of transfer from 334 Bike Trail Maintenance
443	Transit	440	Transit Fund	121,097	From Transit to cover negative balance in this fund
152	Golf Improvement Fund	450	Diamond Oaks Golf Course Fund	53,637	To cover negative balance
152	Golf Improvement Fund	451	Woodcreek Oaks Golf Course Fund	4,800	To cover negative balance
152	Golf Improvement Fund	450	Diamond Oaks Golf Course Fund	(113,000)	CIP transfer reduction Removal of transfer in from Electric Rehal
190	Electric Operations Fund	491	Electric Rehab Fund	(6,284,914)	fund LTSA for REP. Now being paid directly out of Rehab in CIP From Elec. Rate Stabilization, Additional
491	Electric Operations Fund	492	Electric Rate Stabilization Fund	7,371,815	transfer required to cover negative fund balance.
	Post Retirement Accruals fund	100	General Fund	(142,880)	Reduce contributions from GF for FY10 for retiree health benefits
502	Automotive Replacement Fund	401	Child Care Fund	(60,000)	-\$60,000 Loan payment deferral from 00401

## AUTOMOTIVE REPLACEMENT FUND

		Company of the later of the lat		
	Budget FY2010	Actual 12/31/2009	Estimate FY2010	Variance Favorable (Unfavorable)
ESTIMATED AVAILABLE RESOURCES AND RESERVES	\$ 23,696,716	\$ 23,696,716	\$ 23,696,716	0
ESTIMATED REVENUE Automotive Replacement Interest	4,904,872 469,508	2,546,576 303,641	4,855,834 487,174	(49,038) 17,666
Total Estimated Revenues	5,374,380	2,850,217	5,343,008	(31,372)
ESTIMATED LOAN REPAYMENTS School-Age Child Care Fund Golf Operations Fund	60,000 127,000	0 127,000	0 127,000	(60,000) 0
Total Estimated Loan Repayments	187,000	127,000	127,000	(60,000)
Total Estimated Revenues and Loan Repayments	5,561,380	2,977,217	5,470,008	(91,372)
Total Estimated Available for Appropriation	29,258,096	26,673,933	29,166,724	(91,372)
LESS ESTIMATED EXPENDITURES Vehicle Replacement Less Operating Transfers In:	2,980,752	351,915	2,980,752	0
Vehicle Contribution	604,579	. 0	604,579	0
Net Vehicle Replacement Expenditures	2,376,173	351,915	2,376,173	0
LESS ESTIMATED TRANSFERS OUT  General Fund Indirect Cost	0 14,520	14,520	276,193 14,520	276,193 0
Total Estimated Expenditures and Transfers Out	2,390,693	366,435	2,666,886	276,193
INTERFUND LOAN TO SCHOOL-AGE CHILD CARE FUND	- 0	± 0	200,000	200,000
ESTIMATED AVAILABLE RESOURCES	\$ 26,867,404	\$ 26,307,498	\$ 26,299,839	(567,565)

## POST-RETIREMENT INSURANCE / ACCRUAL FUND

	Budget FY2010	Actual 12/31/2009 .	Estimate FY2010	Variance Favorable (Unfavorable)
ESTIMATED AVAILABLE RESOURCES AND RESERVES	\$ 32,703,120	\$ 32,703,120	\$ 32,703,120	0
ESTIMATED REVENUE				
Interest	701,277	400.000	670.000	
Self Insurance Premium	2,674,986	423,398 460,918	670,000	(31,277)
	2,074,980	400,918	956,990	(1,717,996)
Total Estimated Revenues	3,376,263	884,316	1,626,990	(1,749,273)
ESTIMATED TRANSFERS IN				
Electric Operations Fund	487,404	222,442	487,404	
Local Transportation Fund	13,757	5,972	13,757	0
Golf Course Operations Fund	7,779	3,376	7.779	0
Water Operations Fund	417,715	207,164	417,715	0
Wastewater Operations Fund	427,160	235,961	427,160	0
Solid Waste Operations Fund	306,373	156,348	306,373	Ö
Water Meter Retrofit	0	6,126	0	0
Water EU Engineering	0	3,184	0	0
Automotive Services Fund	84,059	47,750	84,059	0
Redevelopment Fund	0	12,297	0	0
General Fund	2,765,198	1,471,294	2,622,318	(142,880)
Total Estimated Transfers In	4,509,445	2,371,914	4,366,565	(142,880)
Total Estimated Revenues and Transfers In	7,885,708	3,256,230	5,993,555	(1,892,153)
Total Estimated Available for Appropriation	40,588,828	35,959,350	38,696,675	(1,892,153)
LESS ESTIMATED EXPENDITURES				
Retirement Settlements / Insurance	3,825,445	2,044,448	4 105 045	(000 555)
Professional Services	65,720	2,044,446	4,125,945	(300,500)
Indirect Costs	28,180	28,180	, 65,720 28,180	
	20,100	20,100	28,180	0
Total Estimated Expenditures and Transfers Out	3,919,345	2,072,628	4,219,845	(300,500)
ESTIMATED AVAILABLE RESOURCES	\$ 36,669,483	\$ 33,886,722	\$ 34,476,830	(2,192,653)