

# Exhibit B

Table 2

Estimate of Cost, Engineer's Report

	<b>FY 2018-19</b>	<b>PROJECTION FY 2019-20</b>	<b>ESTIMATE FY 2020-21</b>
<b>BEGINNING BALANCE</b>	491,517	621,810	621,811
<b>REVENUES:</b>			
Assessments	797,060	845,472	845,635
Adjustment in proration of assessment		(54)	(54)
County Collection Fee		(6,462)	(6,462)
Other / Contribution	15,155	6,517	6,517
Intergovernmental	158,518		
Contribution by City		380,964	596,518
Miscellaneous	20,000		
<b>TOTAL REVENUE</b>	990,733	1,226,437	1,442,154
<b>EXPENSE</b>			
a/c no.			
<b>SALARIES &amp; BENEFITS</b>			
41000 Salaries	442,249	482,950	445,548
41002 Overtime	6,109	8,189	10,000
41004 Other Earnings	-	6,596	6,596
41105 Workers Compensation	17,849	10,445	17,181
41200 PERS Retirement	32,186	38,624	37,315
41210 Pension Benefits	-	29,282	29,282
41310 Medical Insurance	58,528	64,027	60,473
41311 Retiree Healthcare	13,090	14,783	16,731
41901 Other Insurances	19,988	23,294	23,294
SUBTOTAL SALARIES & BENEFITS	589,999	678,190	678,190
<b>SERVICE &amp; SUPPLIES</b>			
42000 Uniform/Safety Equip	5,796	7,575	8,774
42001 Communications	2,603	2,875	3,500
43000 Equipment Maint.	12,317	17,823	19,369
43100 Gasoline / Diesel	13,684	16,490	39,582
43300 Memberships	-	-	1,071
43500 Program Costs & Supplies	89,905	55,833	124,789
43530 Office Furn & Equipt <5,000	1,339	2,774	1,855
43600 Prof. Services	297,524	280,847	218,847
43700 Publish Legal Notice Fees	-	-	500
43800 Equipment Rental	-	950	6,000
44320 Training/Travel	4,997	2,700	3,123
44400 Utilities	258,215	145,000	316,500
46100 Improvements	124,036	15,380	10,000
46300 Equipment	10,925	-	10,000
49001 Building Maintenance	-	-	-
49002 Administration Costs	-	-	-
49004 Communications/Utilities/Network	-	-	-
49005 Other Post employment Benefits GASB45	-	-	-
49503 Labor Transfer to other Divisions	-	-	-
SUBTOTAL SERVICE & SUPPLIES	821,341	548,247	763,910
2019/20 Activities (expense included above)			
1) Wildcat Creek Greenway Trail development behind Plaza San Pablo			
2) Irrigation installation for Urban Forestry Project at Wanlass Park			
3) Replacement of picnic tables at Rumrill Park			
4) Landscape improvements at Davis & Rumrill Parks & Community Center			
<b>TOTAL EXPENSE</b>	<b>1,411,340</b>	<b>1,226,437</b>	<b>1,442,100</b>
<i>Transfer In</i>	<b>653,854</b>		
<i>Transfers Out</i>	<b>(100,000)</b>		
<b>ENDING BALANCE</b>	624,764	621,811	621,864
CAFR 6/30/2019	621,810		

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 Estimate of Cost