

**MUNICIPAL SERVICES AGENCY  
DEPARTMENT OF WASTE MANAGEMENT AND RECYCLING**

FUND CENTER	DESCRIPTION	ADOPTED FY 2003-04	RECOMMENDED FY 2004-05	NET CHANGE	REASON FOR CHANGE
2200000	Refuse Enterprise-Operations	77,376,116	68,807,964	(8,568,152)	<p>Salaries and benefits increased a net \$1,391,897 primarily due to a net increase of three positions and increased extra help, overtime, employee benefits, and annual step increase costs.</p> <p>Services and supplies decreased a net \$839,482 primarily due to decreased liability insurance, land improvement maintenance service, fuel and lubricants, security service, COMPASS, and Public Works service costs.</p> <p>Other charges decreased a net \$7,740,499 primarily due to decreased contributions to other agencies, debt service, bad debt expense, judgment and damages, and Countywide cost allocation costs.</p> <p>Interfund/intrafund charges increased a net \$350,821 primarily due to increased landfill tipping fee costs.</p> <p>Interfund/intrafund reimbursements decreased a net \$636,526 primarily due to decreased landfill tipping fee and loaned labor costs.</p> <p>Provision for reserves decreased \$1,094,363.</p>

FUND CENTER	DESCRIPTION	ADOPTED FY 2003-04	RECOMMENDED FY 2004-05	NET CHANGE	REASON FOR CHANGE
2250000	Refuse Enterprise - Capital Outlay	13,087,786	5,933,762	(7,154,024)	<p>Other charges decreased a net \$155,686 primarily due to decreased loss on asset disposition.</p> <p>Land purchases increased \$1,597,669 due to the construction of Kiefer Landfill Module 2, Phase 2 liner.</p> <p>Improvements decreased a net \$1,334,172 due to a change in budgeting practices.</p> <p>Equipment decreased \$12,592,166 due to the multi-year clean air truck acquisition cycle nearing completion.</p> <p>Interfund cost recovery increased \$5,330,331 due to increased Tobacco Litigation Settlement funds reimbursement for the purchase of clean air vehicles.</p>
2260000	Citrus Heights-Refuse Services	5,056,724	4,953,509	(103,215)	<p>Salaries and benefits increased a net \$27,047 primarily due to increased employee benefits and annual step increase costs.</p> <p>Services and supplies decreased a net \$251,171 primarily due to decreased loaned labor costs.</p> <p>Other charges decreased a net \$114,796 primarily due to decreased interest expense and franchise fee expense costs.</p> <p>Interfund charges increased \$235,705 primarily due to increased landfill tipping fee costs.</p>