

LOS OSOS CSD FY 08/09 BUDGET FUND 100 - ADMINISTRATION		FY 06/07 ACTUAL	FY 07/08 MIDYEAR BUDGET	FY 07/08 ACTUAL YTD 06-30- 08	FY 08/09 PROPOSED BUDGET	FOOT NOTE
REVENUES						
4020	FEES	187	2,500	2,200	0	
4035	PROPERTY TAXES		1,915,137	1,818,992	1,979,600	1
9520	PROPERTY TAXES TO 200		(4,200)	(4,200)	(10,000)	9,10
9531	PROPERTY TAXES TO 301		(1,484,345)	(1,481,577)	(1,458,054)	10
9540	PROPERTY TAXES TO 400		(4,192)	(4,192)	(14,000)	9,10
9570	PROPERTY TAXES TO 700		(11,900)	(11,900)	(17,765)	9,10
	NET PROPERTY TAXES		410,500	317,123	479,781	
	TRANSFER FROM FIRE	157,005				10
	TRANSFER FROM WASTE WATER	70,000				10
	TRANSFER FROM CABRILLO	4,660				10
	TRANSFER FROM BAYRIDGE	2,260				10
9480	TRANSFER FROM DRAINAGE	40,268	15,000	15,000	44,030	2
9450	TRANSFER FROM WATER	466,985	520,000	520,000	271,127	3,10
9465	TRANSFER FROM SOLID WASTE	25,124	61,920	61,920	76,157	2
4600	OTHER REVENUE	8,504			0	
4500	INTEREST INCOME	1,615	500	657	4,000	
4501	INTEREST INCOME-SLCO		0	10,298	0	
4930	OTHER REVENUE	5,103	5,000	3,462	3,000	
4950	GRANTS	1,740			0	
		783,264	602,420	611,337	398,314	
TOTAL REVENUES		783,264	1,015,420	930,660	878,095	
OPERATING EXPENDITURES						
BENEFITS						
5020	FICA	202	200	460	200	
5030	LIFE INS COST	1,404	2,500	1,457	2,500	
5050	MEDICARE COSTS	2,264	2,500	2,922	2,500	
5060	MEDICAL COSTS	20,422	32,000	26,848	32,000	
5070	PERS RET COSTS	31,482	37,000	35,458	37,000	
5100	UNEMP INS COSTS	1,822	2,200	3,366	3,200	
5120	WORK COMP INS EXP	1,606	2,600	1,216	2,600	
TOTAL BENEFITS		59,204	79,000	71,727	80,000	
COMMUNICATIONS						
6000	CELL PHONES		1,000	507	1,000	
6025	TELEPHONE	7,149	7,200	7,615	7,200	
6027	INTERNET MAINTENANCE	2,648			0	
6028	DIRECTORS' CELL PHONE	1,729	2,500	2,225	0	
TOTAL COMMUNICATIONS		11,526	10,700	10,347	8,200	
INFORMATION TECHNOLOGY						
6100	COMPUTER CONSULT/SUPPORT	8,910	20,800	25,542	23,000	
6110	INTERNET		800	1,373	1,300	
6120	COMPUTER HARDWARE / SOFTWARE		4,500	3,550	4,900	
6130	COMPUTER-PARTS/CABLES	1,265			0	
6140	COMPUTER PROGRAMS	913			0	
TOTAL INFORMATION TECHNOLOGY		11,088	26,100	30,465	29,200	
MISCELLANEOUS EMPLOYMENT COSTS						
6200	EMPLOYEE HIRING (Adv.)	2,470	4,000	4,695	2,000	
6210	BACKGROUND INVESTIGATION	100	320	320	300	
6250	TEMPORARY HELP	810			0	

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TOTAL MISCELLANEOUS EMPLOYMENT COSTS		3,380	4,320	5,015	2,300	
FEES						
6340	MISCELLANEOUS FEES	47	200	91	200	
6341	LAFCO FEES	14,124	19,400	19,439	16,755	
TOTAL FEES		14,171	19,600	19,530	16,955	
MAINTENANCE						
6900	BUILDING MAINTENANCE		400	17	400	
7020	MAJOR REPAIRS		2,800	2,797	0	
7055	VEHICLE MAINTENANCE	256	500	0	750	
TOTAL MAINTENANCE		256	3,700	2,814	1,150	
OFFICE EXPENSES						
7100	COPIER MAINTENANCE CONTRACT	7,041	7,000	7,794	10,000	
7140	GEN OFFICE SUPPLIES	5,923	6,000	4,961	5,000	
7160	POSTAGE, SHIPPING, PACKAGING	5,872	6,000	5,210	5,000	
7165	DIRECTORS' OFFICE SUPPLIES	195	500	225	400	
7170	PRINTING COSTS O/S VENDOR & COPYING	1,091	1,000	631	800	
TOTAL OFFICE EXPENSES		20,121	20,500	18,821	21,200	
OPERATING EXPENSES						
7202	BUILDING ALARMS & SECURITY	1,442	1,500	877	1,000	
7218	FOOD/DRINK	1,220	1,500	1,447	0	
7229	MISCELALNEOUS-PROPERTY	50		94	0	
TOTAL OPERATING EXPENSES		2,712	3,000	2,418	1,000	
ADMINISTRATIVE OPERATION						
7300	ACCOUNTING SERVICES	25,040	30,000	33,300	0	5
7305	AUDITING SERVICES	13,345	25,000	53,265	30,000	
7310	BANK SERVICE CHARGES	961	1,000	330	880	
7320	CONSULTING SERVICES	24,967	60,000	18,645	0	5
7321	JANITORIAL CLEANING	1,980	2,000	1,896	2,000	
7322	DIRECTORS' COMPENSATION	26,500	24,000	24,150	24,000	
7323	DUES & SUBSCRIPTIONS	3,467	4,500	4,124	4,500	
7324	EDUCATION	461	3,000	2,703	5,000	
7325	INSURANCE	41,440	45,000	46,941	45,000	
7326	LEGAL SERVICES	304,248	390,000	426,340	264,100	6
7328	WORKING MEALS	164	200	80	200	
7330	MISCELLANEOUS EXPENSES	250	500	470	500	
7340	PUBLIC NOTICES	128	500	103	500	
7342	PUBLIC MEETING RECORDINGS	32,729	25,000	23,512	20,000	
7343	ELECTION EXPENSE	6,639	0	0	7,000	
7345	OUTREACH		2,400	1,284	0	11
7350	RENT-MEETINGS	6,919	8,000	5,918	7,000	
7352	RENT- OFFICES	19,814	18,000	18,144	19,200	
7400	MANAGEMENT CONSULTING	46,067		0	0	9
TOTAL ADMINISTRATIVE OPERATION		555,119	639,100	661,205	429,880	
PAYROLL						
8000,18,51,60,81	ADMIN SALARIES & WAGES & HOLIDAYS	129,242	135,000	154,623	226,980	7
8045&8110	OVERTIME & CALL BACK	4,180	5,500	2,453	4,530	
8066	COMP TIME PAID	3,772		2,288	0	
8050&8150	LEAVE PAY	893	18,000	22,130	18,000	
TOTAL PAYROLL		138,087	158,500	181,494	249,510	

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TRAVEL						
8510	TRAVEL	284	4,000	3,999	4,000	
8530	MOVING & TEMP LIVING EXPENSE		20,000	20,000	0	
8540	MEALS	130			0	
8541	DIRECTORS TRAVEL	1,125	1,500	1,565	1,500	
8550	MILEAGE REIMBURSEMENT		1,200	1,947	2,000	
8551	DIRECTORS MILEAGE REIMBURSEMENT	392	400	49	200	
TOTAL TRAVEL		1,931	27,100	27,560	7,700	
UTILITIES						
8610	ELECTRIC	2,660	3,500	2,041	3,500	
8620	GAS SERVICE	153	300	173	300	
TOTAL UTILITIES		2,813	3,800	2,214	3,800	
TOTAL OPERATING EXPENDITURES		820,409	995,420	1,033,610	850,895	
NON OPERATING EXPENSES						
CAPITAL EXPENSES						
9000	CAPITAL OUTLAY	16,064			0	
9010	COMPUTER EQUIPMENT					
TOTAL CAPITAL EXPENSES		16,064	0	0	0	
TRANSFERS						
	TRFR TO WW-Pay Back Bond Reserve				27,200	8
TOTAL TRANSFERS		0	0	0	27,200	
TOTAL NON OPERATING EXPENSES		16,064	0	0	27,200	
TOTAL EXPENDITURES		836,473	995,420	1,033,610	878,095	
NET FUND CHANGE		(53,209)	20,000	(102,950)	0	
FOOTNOTES						
1. 4035- Not as high a rate of increase as in prior years due to downward assessments.						
2. 9480 and 9465- Transfers from some funds were increased to offset shortfalls in Admin as follows:						
9480-Transfer from Drainage- of \$44,030, is way over the Appropriation of 06-07 which was \$15,000						
9465- Transfer from Solid Waste of \$ 76,157 is over the Appropriation of 06-07 which was \$61,920.						
3. 9450- Transfers from Water was decreased to lessen the load on water customers.It is budgeted at \$271,127 as versus \$ 520,000 in the prior year.						
4. Note is no longer applicable						
5. 7300 and 7320- Accounting services are now in-house.						
6. 7326- Legal Services only includes District counsel and Bankruptcy. All additional legal costs are not funded and will have to come from reserves when billings are received from service providers.						
7. Administrative Salaries increased due to hiring of general manager and accountant ; previously such services were on contract.						
8. Transfers to Wastewater represents the start of a payback to reserves borrowed in prior years. It also covers assessments of \$ 2,200 on parcels owned by the District.						
9. Transfers of Property Taxes were increased to enable affected funds to appropriate for Consultant Costs estimated to total to \$20,000 for bringing a Prop 218 vote to increase service charges for three funds as follows: Bayridge-\$6,440; Vista de Oro-\$ 8,045; Cabrillo-\$ 5,515						
10. Allocation of general Property Taxes was changed starting in 2007-08 whereby all these now go to Admin and Admin allocates them to the other funds as needed to fund the year's budget in those funds.						
11. Drop Outreach of \$4,100, added to 7326, Legal Services						