

**ITEM 5**

**REVIEW OF PROPOSED  
FISCAL YEAR 2017/2018  
UTILITIES DEPARTMENT BUDGET**



**Date:** June 19, 2017  
**TO:** Utilities Advisory Committee  
**FROM:** Renee Osborne, General Manager  
**SUBJECT:** **Agenda Item 5 – Review of Proposed Fiscal Year 2017/2018 Utilities Department Budget**

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### DESCRIPTION

Proposed 2017/2018 Draft Fiscal Budget for Utility Funds.

### DISCUSSION

**Attached is the proposed 2017/2018 Draft Fiscal Budget for the Water, Drainage, Bayridge, Vista De Oro, and Wastewater operations budgets. Staff has received comments from the Board and from the Finance and Utilities Advisory Committees regarding recommended changes to the 2017/2018 fiscal budget. Staff is asking for suggestions on the following budgets:**

A. Bayridge and Vista De Oro budgets are not being charged allocation percentages for the Administration budget. There are not enough funds in those budgets to pull towards general administration costs. Charging them allocations would continue the negative balance of Bayridge and put Vista into a negative balance. Staff requests an alternative direction regarding those two funds.

B. Drainage will have a negative fund balance. Drainage had unforeseen expenses for the 2016/2017 budget year. Payroll increased the Drainage fund slightly because of the rainy season. Staff considered charging Drainage for part of the training expenses in Water. **This would further put the fund in debt an additional \$4700.** General fund allocation was also lowered from previous years in order to keep expenses down. The District must comply with the NPDES permit. Staff must maintain all Drainage systems accordingly. Capital improvements will need to be made in Drainage. Staff is asking for Capital Reserves to pay for the improvements. Per the 2015/2016 Audit there is a total of \$314,934 in the Drainage Fund. Alternatively, Staff will need direction on how to fund operations and maintenance.

C. Wastewater will have a negative fund balance and did not have a budget prepared for the 2016/2017 fiscal year. With the hiring of NBS to perform the assessments, the assessment amount did not cover the expenses. Although there is a large rollover from the previous year, in about two years this fund should balance out if expenses and assessments remain the same.

D. With the Water revenue rollover from 2015/2016 of \$1,767,489, the anticipated rollover of \$410,063 from the 2016/2017 budget, and the adopted rate increase, Water will be able to sustain itself while paying for some capital improvements and contributing to the reserve funds for future projects.

**Los Osos Community Services District  
Proposed 2017-2018  
Budget Summary**

<b>2017 - 2018 Proposed Budget</b>	<b>200 Bayridge</b>	<b>400 Vista</b>	<b>500 Water</b>	<b>800 Drainage</b>	<b>900 Park &amp; Rec</b>	<b>301 Fire</b>	<b>100 Administration</b>	<b>600 Wastewater</b>
Total Operating Expense	\$30,250	\$5,715	\$1,089,835	\$122,519	\$4,100	\$2,535,030	\$535,682	\$11,564
Loan Payments	\$25,006	\$0	\$276,731	\$0	\$0		\$0	\$25,000
Capital Outlay	\$0	\$0	\$380,000	\$86,000	\$0	\$155,500	\$0	\$0
Contribution to Reserves	\$0	\$0	\$589,000	\$0	\$0	\$128,041	\$0	\$0
Transfer to Gen Fund	\$0	\$0	\$467,690	\$10,814	\$5,407	\$54,068	\$0	\$2,703
<b>Total Expenditures</b>	<b>\$55,256</b>	<b>\$5,715</b>	<b>\$2,803,256</b>	<b>\$219,333</b>	<b>\$9,507</b>	<b>\$2,872,639</b>	<b>\$535,682</b>	<b>\$39,267</b>

**100 Admin**

Fund Revenue	\$540,682
Total Fund Expenses	\$535,682
Net	\$5,000

**200 Bayridge**

Fund Revenue	\$63,597
Total Fund Expenses	\$55,256
Net	\$8,341

**400 Vista**

Fund Revenue	\$15,768
Total Fund Expenses	\$5,715
Net	\$10,053

Roll Over 2016-2017	\$0
Projected Fund Balance	\$5,000

Roll Over 2016-2017	-\$26,877
Projected Fund Balance	-\$18,536

Roll Over 2016-2017	-\$9,727
Projected Fund Balance	\$326

**Los Osos Community Services District  
Proposed 2017-2018  
Budget Summary**

**500 Water**

Fund Revenue	\$2,746,134
Total Fund Expenses	\$2,803,256
<hr/>	
Net	-\$57,122

Roll Over 2016-2017	\$2,177,552
Projected Fund Balance	\$2,120,430

**600 Waste Water**

Fund Revenue	\$44,267
Total Fund Expenses	\$39,267
<hr/>	
Net	\$5,000

Roll Over 2016-2017	-\$25,638
Fund Cash Balance	\$14,883
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Projected Fund Balance	-\$5,755

**900 Parks & Rec**

Fund Revenue	\$900
Total Fund Expenses	\$9,507
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Net	-\$8,607

Fund Cash Balance	\$293,564
Projected Balance	\$284,957

**800 Drainage**

Fund Revenue	\$118,335
Total Fund Expenses	\$219,333
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Net	-\$100,998

Capital Revenue	\$86,000
Roll Over 2016-2017	-\$831
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Projected Fund Balance	-\$15,829

**301 Fire**

Fund Revenue	\$2,688,400
Total Fund Expenses	\$2,872,639
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Net	-\$184,239

Roll Over 2016-2017	\$24,639
Fire Mitigation Reserve	\$4,100
Vehicle Sinking Fund	\$155,500
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Projected Fund Balance	\$0

200-BAYRIDGE	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 04-30-17	Proposed 17-18 Budget
<b>Revenues</b>						
Property taxes	4035	Property Taxes	\$8,290	\$8,347	\$5,652	\$8,696
	4505	HO Prop Tax Relief	\$57	\$57	\$20	\$70
<b>TOTAL PROPERTY</b>			<b>\$8,347</b>	<b>\$8,404</b>	<b>\$5,672</b>	<b>\$8,766</b>
		Assessments to pay \$125,000 loan		\$25,006		\$25,006
Special Taxes & <b>Total Special Taxes Assessments</b>	4550	Lighting & Septic Assessment	\$54,831	\$29,825	\$12,375	\$29,825
			<b>\$54,831</b>	<b>\$54,831</b>	<b>\$12,375</b>	<b>\$54,831</b>
		<b>TOTAL BAYRIDGE REVENUES</b>	<b>\$63,178</b>	<b>\$63,235</b>	<b>\$18,047</b>	<b>\$63,597</b>

200-BAYRIDGE	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 04-30-17	Proposed 17-18 Budget
<b>Expenditures</b>						
Salaries & Wages	8018	Holiday Pay	\$0	\$0	\$0	\$0
	8051	Floating Holiday	\$0	\$0	\$0	\$0
	8054	Regular Salaries	\$18,944	\$17,050	\$15,630	\$9,798
	8060	Sick Leave	\$0	\$0	\$0	\$0
	8066	Comp Time Used	\$0	\$0	\$0	\$0
	8081	Vacation	\$0	\$0	\$0	\$0
<b>Total Salaries &amp; Payroll Taxes &amp;</b>			<b>\$18,944</b>	<b>\$17,050</b>	<b>\$15,630</b>	<b>\$9,798</b>
	5030	Life Insurance - ER	\$106	\$95	\$3	\$64
	5050	Medicare - ER	\$577	\$429	\$281	\$262
	5060	Cafeteria Plan - ER	\$2,407	\$1,619	\$1,039	\$933
	5070	Retirement ER - Regular	\$2,666	\$2,161	\$1,833	\$1,236
	5071	Retirement ER -Add'l Pickup	\$1,007	\$726	\$607	\$454
	5075	Retirees Medical - ER	\$543	\$309	\$189	\$161
	5100	Unemployment Ins ER	\$0	\$0	\$0	\$0
	5120	Worker's Compensation - ER	\$600	\$348	\$97	\$187
	5121	Cal Pers Unfunded Liability	\$0	\$0	\$0	\$0
	5124	Retirement ER Tier 2	\$700	\$279	\$0	\$131
	5133	Benefits Charged by Water	\$0	\$0	\$0	\$0
	5197	Benefit Billings to Other Funds	\$0	\$0	\$0	\$0
<b>Total Payroll</b>			<b>\$8,606</b>	<b>\$5,967</b>	<b>\$4,049</b>	<b>\$3,429</b>
		<b>Total Payroll &amp; Taxes</b>	<b>\$27,550</b>	<b>\$23,017</b>	<b>\$19,679</b>	<b>\$13,228</b>

200-BAYRIDGE	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 04-30-17	Proposed 17-18 Budget
<b>Expenditures</b>						
Insurance, licenses	6342	Fees - Regulatory	\$600	\$1,100	\$1,044	\$1,500
	6345	Property Taxes & Assess. Costs	\$0	\$500	\$267	\$500
	7325	Insurance	\$800	\$800	\$735	\$800
<b>Total Ins.,Lic. &amp; Regulatory Fees</b>			<b>\$1,400</b>	<b>\$2,400</b>	<b>\$2,046</b>	<b>\$2,800</b>
	7320	Professional & Consulting Services	\$0	\$2,900	\$2,867	\$500
	7326	Legal Services	\$3,500	\$1,500	\$831	\$500
<b>Total Legal &amp; Professional</b>			<b>\$3,500</b>	<b>\$4,400</b>	<b>\$3,698</b>	<b>\$1,000</b>
Rent and utilities	6000	Cell Phones	\$0	\$100	\$93	\$115
	6025	Telephone	\$0	\$0	\$20	\$0
	7352	Rent - Office & Other Structures	\$0	\$50	\$34	\$0
	8610	Electric	\$1,000	\$0	\$0	\$0
	8620	Gas Service	\$0	\$0	\$0	\$0
	8630	Trash Services	\$0	\$0	\$0	\$0
	8645	Septage Handling	\$62,000	\$15,000	\$12,020	\$0
	8670	Street Lighting	\$5,000	\$4,596	\$3,830	\$4,596
<b>Total Rent and utilities</b>			<b>\$68,000</b>	<b>\$19,746</b>	<b>\$15,997</b>	<b>\$4,711</b>
		Total Materials, Supplies & Services	\$72,900	\$26,546	\$21,741	\$8,511
		<b>TOTAL OPERATING EXPENSES</b>	<b>\$100,450</b>	<b>\$49,563</b>	<b>\$41,420</b>	<b>\$21,739</b>
		Loan Payment	\$25,006			\$25,006
		Transfer to General Fund	\$11,757	\$8,718	\$6,602	\$0
		No Capital Outlay Expenses	\$0	\$0	\$0	\$0

**Proposed 2017-2018 Budget**

<b>Fund Revenue</b>	<b>\$63,597</b>
<b>Total Fund Expenses</b>	<b>\$55,256</b>
<b>Net</b>	<b>\$8,341</b>
<b>Roll Over 2016-2017</b>	<b>-\$26,877</b>
<b>Projected Fund Balance</b>	<b>-\$18,536</b>

<b>.00-VISTA DE ORO</b>	<b>Acct. Code</b>	<b>Account Title</b>	<b>Adopted 16-17 Budget</b>	<b>Accounting Adjusted 16-17 Budget</b>	<b>Actuals as of 04-30-17</b>	<b>Proposed 17-18 Budget</b>
<b><u>Revenues</u></b>						
Property taxes	4035	Property Taxes	\$0	\$0	\$0	\$0
	4505	HO Prop Tax Relief	\$0	\$0	\$0	\$0
<b>TOTAL PROPERTY</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Special Taxes & Assessments	4550	Lighting & Septic Assessment	\$15,768	\$15,768	\$2,834	\$15,768
<b>Total Special Taxes &amp; Assessments</b>			<b>\$15,768</b>	<b>\$15,768</b>	<b>\$2,834</b>	<b>\$15,768</b>
<b>TOTAL VISTA DE ORO</b>			<b>\$15,768</b>	<b>\$15,768</b>	<b>\$2,834</b>	<b>\$15,768</b>

<b>400-VISTA DE ORO</b>	<b>Acct. Code</b>	<b>Account Title</b>	<b>Adopted 16-17 Budget</b>	<b>Accounting Adjusted 16-17 Budget</b>	<b>Actuals as of 04-30-17</b>	<b>Proposed 17-18 Budget</b>
<b><u>Expenditures</u></b>						
Insurance, licenses	6342	Fees - Regulatory	\$0	\$1,500	\$1,044	\$1,500
	6345	Property Taxes & Assess. Costs	\$0	\$500	\$18	\$500
	7325	Insurance	\$0	\$500	\$441	\$500
<b>Total Ins.,Lic. &amp; Regulatory Fees</b>			<b>\$0</b>	<b>\$2,500</b>	<b>\$1,503</b>	<b>\$2,500</b>
	7320	Professional & Consulting	\$1,300	\$4,300	\$3,233	\$400
	7326	Legal Services	\$3,000	\$1,500	\$254	\$400
<b>Total Legal &amp;</b>			<b>\$4,300</b>	<b>\$5,800</b>	<b>\$3,487</b>	<b>\$800</b>
Rent and utilities	6000	Cell Phones	\$0	\$100	\$93	\$115
	6025	Telephone	\$0	\$0	\$0	\$0
	7352	Rent - Office & Other Structures	\$0	\$50	\$34	\$0
	8610	Electric	\$0	\$0	\$0	\$0
	8620	Gas Service	\$0	\$0	\$0	\$0
	8630	Trash Services	\$0	\$0	\$0	\$0
	8645	Septage Handling	\$0	\$2,600	\$1,930	\$0
	8670	Street Lighting	\$2,500	\$2,300	\$1,536	\$2,300
<b>Total Rent and utilities</b>			<b>\$2,500</b>	<b>\$5,050</b>	<b>\$3,593</b>	<b>\$2,415</b>

400-VISTA DE ORO	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 04-30- 17	Proposed 17-18 Budget
		TOTAL OPERATING EXPENSES	\$6,800	\$13,350	\$8,583	\$5,715
		Transfer to General Fund	\$8,832	\$5,812	\$4,401	\$0
		No Capital Outlay Expenses	\$0	\$0	\$0	\$0

**Projected 2017-2018 Budget**

Fund Revenue	\$15,768
Total Fund Expenses	\$5,715
<b>Net</b>	<b>\$10,053</b>
Roll Over 2016-2017	-\$9,727
<b>Projected Fund Balance</b>	<b>\$326</b>



		Adopted	Accounting		Proposed
		16-17	16-17	Actuals as	17-18
500 - Water	Acct. Code Account Title	Budget	Budget	of 04-30-17	Budget
<b>Revenues</b>					
Water Sales Revenues:	4030 Residential Single Family	\$1,800,000	\$1,517,831	\$1,240,750	\$1,906,000
	4102 Residential-Multi Family	\$0	\$150,349	\$124,594	\$178,000
	4103 Commercial	\$0	\$229,022	\$182,855	\$236,000
	4104 Irrigation-Water Sales	\$0	\$42,017	\$28,646	\$3,000
	New Recycled Water Revenue	\$0	\$0	\$0	\$107,000
	New Baseline No Consumption	\$0	\$0	\$0	\$32,890
<b>Total Water Sales Revenue</b>		<b>\$1,800,000</b>	<b>\$1,939,219</b>	<b>\$1,576,845</b>	<b>\$2,462,890</b>
	4114 Water Other Services Revenue	\$0	\$2,000	\$2,085	\$47,000
	4931 Water Activation Fees	\$10,000	\$7,000	\$6,350	\$7,000
	4932 Water Sales Penalties(Late Fees)	\$20,000	\$23,000	\$20,757	\$23,000
	4933 Door Hangers/Lock Out Fees	\$17,000	\$16,000	\$15,045	\$16,000
	4935 Sale-Specs/Plans and Non Cap Items	\$0	\$100	\$50	\$0
<b>Total Water Service Charges</b>		<b>\$47,000</b>	<b>\$48,100</b>	<b>\$44,287</b>	<b>\$93,000</b>
Property taxes	4035 Property Taxes (minus 25% to fire)	\$221,660	\$221,660	\$149,163	\$228,858
	4505 HO Prop Tax Relief	\$2,100	\$2,100	\$533	-\$57,214
<b>TOTAL PROPERTY TAX</b>		<b>\$223,760</b>	<b>\$223,760</b>	<b>\$149,696</b>	<b>\$173,744</b>
TOTAL USE OF Mon.&Prop	4510 Investment Income on Funds	\$3,000	\$3,000	\$2,051	\$1,500
		<b>\$3,000</b>	<b>\$3,000</b>	<b>\$2,051</b>	<b>\$1,500</b>
Other Revenue	4925 Insurance Claim Reimbursement	\$42,000	\$42,000	\$42,000	\$0
	4930 Other Revenues	\$3,000	\$14,700	\$3,000	\$15,000
	4934 Gain on the Sale of Fixed Assets	\$12,000	\$12,000	\$12,000	\$0
<b>Total Other Revenue</b>		<b>\$57,000</b>	<b>\$68,700</b>	<b>\$57,000</b>	<b>\$15,000</b>
	<b>TOTAL WATER DEPT REVENUES</b>	<b>\$2,130,760</b>	<b>\$2,282,779</b>	<b>\$1,829,879</b>	<b>\$2,746,134</b>
500 - Water	Acct. Code Account Title	Adopted	Accounting		Proposed
		16-17	16-17	Actuals as	17-18
		Budget	Budget	of 04-30-17	Budget
<b>Expenditures</b>					
Salaries & Wages	8012 Call Back Pay	\$17,000	\$0	\$0	\$0
	8018 Holiday Pay		\$0	\$12,142	\$0
	8027 Jury Duty	\$0	\$0	\$0	\$0
	8045 Overtime Pay	\$5,500	\$5,500	\$3,439	\$6,500
	8051 Floating Holiday Pay	\$0	\$0	\$13,422	\$0
	8054 Salaries & Wages Regular	\$394,702	\$404,576	\$231,001	\$387,444
	8056 Retroactive Pay	\$0	\$312	\$312	\$0
	8060 Sick Leave Pay	\$0	\$0	\$0	\$0
	8063 Standby Pay	\$10,000	\$16,000	\$13,170	\$17,000
	8066 Comp Time Used	\$0	\$0	\$0	\$0
	8081 Vacation Pay	\$0	\$0	\$0	\$0

<b>Total Salaries &amp; Wages</b>		<b>\$427,202</b>	<b>\$426,388</b>	<b>\$273,486</b>	<b>\$410,944</b>
		<b>Adopted</b>	<b>Accounting</b>		<b>Proposed</b>
		<b>16-17</b>	<b>Adjusted</b>	<b>Actuals as</b>	<b>17-18</b>
<b>500 - Water</b>	<b>Acct. Code Account Title</b>	<b>Budget</b>	<b>16-17 Budget</b>	<b>of 04-30-17</b>	<b>Budget</b>
<b>Payroll Taxes &amp; Benefits</b>					
	5010 Total Fringe Benefits	\$0	\$0	\$1,139	\$0
	5030 Life Insurance - ER	\$5,725	\$2,000	\$3,655	\$2,000
	5050 Medicare - ER	\$7,200	\$6,000	\$55,500	\$5,500
	5060 Cafeteria Plan - ER	\$54,000	\$54,000	\$30,225	\$48,600
	5070 Retirement ER - Regular	\$55,000	\$48,000	\$1,795	\$44,000
	5071 Retirement ER -Addtl Pickup	\$10,000	\$3,500	\$637	\$3,000
	5075 Retirees Medical - ER	\$3,000	\$1,500	\$4,642	\$1,200
	5100 Unemployment Ins ER	\$0	\$2,500	\$12,422	\$2,000
	5120 Worker's Compensation - ER	\$19,000	\$12,422	\$0	\$12,800
	5121 Cal Pers Unfunded Liability	\$0	\$0	\$3,434	\$0
	5124 Retirement ER Tier 2	\$6,625	\$5,500	\$0	\$4,800
	5132 Benefits Charged by Admin	\$0	\$0	\$0	\$0
	5197 Benefit Billings to Other Funds	\$0	\$0	\$0	\$0
<b>Total Payroll Taxes&amp;Benefits</b>		<b>\$160,550</b>	<b>\$135,422</b>	<b>\$113,449</b>	<b>\$123,900</b>
<b>Total Payroll &amp; Taxes</b>		<b>\$587,752</b>	<b>\$561,810</b>	<b>\$386,935</b>	<b>\$534,844</b>
<b>Expenditures</b>					
Employment Services	6200 Hiring, Advertising & Other Costs	\$0	\$0	\$0	\$0
	6230 Medical Exam	\$250	\$140	\$70	\$140
	6250 Temporary agency Help	\$0	\$0	\$0	\$0
	7347 Pension Service Expense		\$0	\$0	\$0
<b>Total Employment Services</b>		<b>\$250</b>	<b>\$140</b>	<b>\$70</b>	<b>\$140</b>
Clothing and uniforms	7246 Uniform & Gear	\$2,000	\$2,500	\$1,557	\$2,600
<b>Total Clothing &amp; Uniforms</b>		<b>\$2,000</b>	<b>\$2,500</b>	<b>\$1,557</b>	<b>\$2,600</b>
Contract services	6100 Labor & Support-IT Services	\$1,000	\$300	\$25	\$325
	6110 IT Purchased Services	\$15,000	\$13,000	\$8,699	\$14,000
	6142 GIS/Maps/Data/Upgrades	\$0	\$0	\$0	\$0
	7204 Cleaning Supplies	\$300	\$100	\$0	\$100
	7250 Water Quality Testing	\$50,000	\$50,000	\$21,535	\$52,000
	7255 Security Services	\$8,000	\$9,500	\$7,288	\$9,785
	7301 Contract Maintenance Services	\$6,000	\$2,000	\$0	\$2,100
	7321 Janitorial Cleaning Supplies	\$2,500	\$750	\$526	\$850
	7342 Public Meeting Recordings	\$0	\$0	\$0	\$0
<b>Total Contract Services</b>		<b>\$82,300</b>	<b>\$77,400</b>	<b>\$39,104</b>	<b>\$80,910</b>

		Adopted	Accounting		Proposed
		16-17	16-17	Actuals as	17-18
- Water	Acct. Code Account Title	Budget	Budget	of 04-30-17	Budget
<b>Expenditures</b>					
Equipment and tools					
	7242 Minor Tools, Accessories & Field	\$5,000	\$2,500	\$3,433	\$2,500
	7253 Rent - Equipment	\$2,000	\$1,000	\$280	\$1,000
	7256 Meter Purchases & Replacements	\$75,000	\$50,000	\$30,185	\$50,000
<b>Total Equipment and Tools</b>		<b>\$82,000</b>	<b>\$53,500</b>	<b>\$33,898</b>	<b>\$53,500</b>
Financial Services					
	7310 Bank Service Charges	\$2,200	\$0	\$0	\$0
	9153 Bad Debt Expense	\$1,500	\$1,500	\$0	\$2,000
<b>Total Financial Services</b>		<b>\$3,700</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$2,000</b>
Insurance, licenses and Regulatory Fees					
	6120 Computer Licenses	\$500	\$200	\$0	\$200
	6340 Misc Fees	\$7,000	\$7,000	\$2,647	\$4,000
	6342 Fees - Regulatory	\$15,000	\$18,000	\$24,197	\$18,000
	6343 Lien & Notary Fees	\$0	\$0	\$0	\$0
	6345 Property Taxes & Assess. Costs	\$2,200	\$3,000	\$2,184	\$2,600
	7325 Insurance	\$30,000	\$26,539	\$26,539	\$31,581
<b>Total Ins.,Lic. &amp; Regulatory Fees</b>		<b>\$54,700</b>	<b>\$54,739</b>	<b>\$55,567</b>	<b>\$56,381</b>
Legal and professional					
	7318 Professional & Consulting BMC	\$27,000	\$27,000	\$7,203	\$10,000
	7319 Other Professional Services	\$3,000	\$0	\$7,558	
	7320 Professional & Consulting Services	\$100,000	\$156,300	\$101,813	\$40,000
	7326 Legal Services	\$10,000	\$7,000	\$8,650	\$7,000
	7336 Legal Services - BMC	\$10,000	\$2,500	\$823	\$2,500
	7340 Legal Notifications & Mand Adver.	\$0	\$0	\$0	\$0
	9155 Inter Agency Cost Sharing	\$120,000	\$50,000	\$24,473	\$55,000
<b>Total Legal &amp; Professional</b>		<b>\$270,000</b>	<b>\$242,800</b>	<b>\$150,520</b>	<b>\$114,500</b>
<b>Expenditures</b>					
Office Supplies & Operations					
	6121 IT-Supplies & Miscellaneous	\$0	\$0	\$0	\$0
	6130 Computer Hardware	\$2,500	\$2,500	\$0	\$2,500
	6140 Computer Software		\$0	\$0	\$0
	7100 Copier Contract		\$0	\$0	\$0
	7140 General Supplies & Minor	\$4,000	\$3,000	\$2,844	\$3,100
	7160 Postage, Shipping & Mail Supplies	\$20,000	\$14,000	\$11,633	\$14,420
	7170 Special Purpose Forms	\$0	\$0	\$0	\$0
	7180 Billing Supplies and Forms	\$1,200	\$3,500	\$2,193	\$3,605
	7225 Mapping Costs	\$0	\$0	\$0	\$0
	7226 Membership & Dues	\$1,950	\$500	\$1,309	\$515
	7230 Misc Small Parts	\$800	\$800	\$687	\$824
	7237 Process Control & Treat. Supplies	\$8,000	\$5,500	\$3,528	\$5,665
	7239 Water Treatment Chemicals	\$4,200	\$4,200	\$4,113	\$4,326
	7241 R & M Water Distribution System	\$12,000	\$28,500	\$20,820	\$29,355
	7249 Safety Supplies	\$1,000	\$2,800	\$1,945	\$2,884
<b>Total Office Supplies &amp; Oper.</b>		<b>\$55,650</b>	<b>\$65,300</b>	<b>\$49,072</b>	<b>\$67,194</b>

		Adopted	Accounting		Proposed
		16-17	Adjusted	Actuals as	17-18
500 - Water	Acct. Code Account Title	Budget	Budget	of 04-30-17	Budget
Other expenses					
	7016 Significant Value Purchase-Field	\$0	\$0	\$0	\$0
	7330 Misc Operating Expenses	\$1,000	\$300	\$0	\$250
	7348 Water Conservation Program	\$15,000	\$5,000	\$628	\$1,000
	8650 Clean-Up Costs	\$0	\$0	\$0	\$0
	8735 Misc Department Expense	\$0	\$0	\$0	\$0
<b>Total Other Expenses</b>		<b>\$16,000</b>	<b>\$5,300</b>	<b>\$628</b>	<b>\$1,250</b>
<b><u>Expenditures</u></b>					
Rent and utilities					
	6000 Cell Phones	\$2,600	\$2,600	\$2,155	\$2,725
	6025 Telephone	\$10,000	\$10,000	\$6,954	\$10,300
	7352 Rent - Office & Other Structures	\$0	\$4,500	\$2,838	\$4,635
	8610 Electric	\$90,000	\$88,000	\$58,602	\$91,000
	8620 Gas Service	\$300	\$300	\$218	\$309
	8630 Trash Services	\$1,400	\$5,500	3723-	\$5,600
	8644 Disposal Services	\$72,000	\$20,000	\$14,417	\$20,600
	8670 Street Lighting	\$700	\$700	\$244	\$700
<b>Total Rent and utilities</b>		<b>\$177,000</b>	<b>\$131,600</b>	<b>\$85,428</b>	<b>\$135,869</b>
Repairs and maintenance					
	6405 R & M - Extinguishers	\$600	\$600	\$331	\$618
	6422 R & M - Hydrants	\$0	\$0	\$345	\$0
	6640 R & M - Equip & Other Non-	\$5,000	\$500	\$214	\$515
	6641 R & M - Wells	\$8,000	\$2,500	\$585	\$2,500
	6750 R & M - Minor Tools & Equipment	\$5,000	\$2,000	\$927	\$2,060
	6800 R & M - Grounds & Collection	\$1,000	\$1,000	\$860	\$1,030
	6900 R & M - Buildings & Structures	\$3,500	\$3,500	\$1,949	\$3,500
<b>Total Repairs &amp; Maint.</b>		<b>\$23,100</b>	<b>\$10,100</b>	<b>\$5,211</b>	<b>\$10,223</b>
Travel and training					
	7323 Books, Publications & Subscriptions	\$450	\$450	\$6	\$550
	7324 Education & Training Fees	\$18,500	\$8,000	\$1,480	\$11,699
	8410 Certifications	\$400	\$200	\$175	\$300
	8510 Lodging and Meals	\$0	\$200	\$330	\$3,000
	8539 Training Meals	\$750	\$100	\$36	\$1,000
	8550 Mileage Reimbursement & Parking	\$1,000	\$400	\$302	\$1,000
<b>Total Traveling &amp; Training</b>		<b>\$21,100</b>	<b>\$9,350</b>	<b>\$2,329</b>	<b>\$17,549</b>
Vehicle Maint. & Repair					
	7211 Misc Fuel & Diesel	\$5,500	\$2,500	\$1,774	\$2,575
	7220 Gasoline	\$6,500	\$4,000	\$3,233	\$4,120
	7228 Markings & Other Misc Services	\$1,000	\$1,000	\$317	\$1,030
	7232 Vehicle Repairs	\$8,000	\$5,000	\$2,254	\$5,150
		<b>\$21,000</b>	<b>\$12,500</b>	<b>\$7,578</b>	<b>\$12,875</b>

500 - Water	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 04-30-17	Proposed 17-18 Budget
		Total Materials, Supplies & Services	\$808,800	\$666,729	\$430,962	\$554,991
		<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,396,552</b>	<b>\$1,228,539</b>	<b>\$817,897</b>	<b>\$1,089,835</b>
		<b>TRANSFER TO GENERAL FUND</b>		<b>\$360,356</b>		<b>\$467,690</b>
<b>Debt Service</b>						
	New	Loan Administration Fee	\$0	\$11,470	\$0	\$11,015
	9022	Debt Service - Principal	\$151,486	\$151,486	\$151,486	\$156,109
	9023	Debt Service - Interest & Annual Fee	\$125,768	\$114,298	\$114,298	\$109,607
Total Debt Service			<b>\$277,254</b>	<b>\$277,254</b>	<b>\$265,784</b>	<b>\$276,731</b>

**Reserves**

	9571	Vehicle Replacement Reserve	\$0	\$0	\$0	\$0
	9572	Capital Outlay Reserve	\$65,000	\$8,903	\$0	\$500,000
	9573	General Contingency Reserve	\$19,244	\$50,000	\$0	\$57,000
		Debt Service Reserve	\$0	\$277,254	\$0	\$276,731
	9983	Basin Management Reserve	\$0	\$0	\$0	\$0
	9988	Water Conservation Reserve	\$0	\$0	\$0	\$0
		Water Rate Stabilization Reserve	\$0	\$64,000	\$0	\$32,000
Total Reserves (Contribution)			<b>\$84,244</b>	<b>\$400,157</b>	<b>\$0</b>	<b>\$865,731</b>

500 - Water	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 04-30-17	Proposed 17-18 Budget
<b>Capital Outlay</b>						
	9059	Purchase Pump	\$0	\$0	\$0	\$0
	9059	Purchase Generator	\$0	\$21,659	\$21,659	\$0
		Emergency Intertie Connection	\$55,000	\$120,247	\$0	\$0
		8th Street Aquifer Well, Phase 1	\$12,000	\$141,915	\$141,915	\$0
		Program (C) Eastern Wells	\$0	\$0	\$0	\$30,000
		8th Street Aquifer Well, Phase 2	\$540,000	\$0	\$275,000	\$275,000
		Vehicle	\$50,000	\$0	\$0	\$0
		Water Operations Facility	\$0	\$0	\$75,000	\$75,000
		<b>Total Capital Outlay</b>	<b>\$657,000</b>	<b>\$283,821</b>	<b>\$513,574</b>	<b>\$380,000</b>

**Projected 2017-2018 Budget**

<b>Fund Revenue</b>	<b>\$2,746,134</b>
<b>Total Fund Expenses</b>	<b>\$2,803,256</b>
<hr/>	
<b>Net</b>	<b>-\$57,122</b>
<b>Roll Over 2016-2017</b>	<b>\$2,177,552</b>
<hr/>	
<b>Projected Fund Balance</b>	<b>\$2,120,430</b>

600 - WASTEWATER	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 04-30-17	Proposed 17-18 Budget
<b><u>Revenues</u></b>						
		Assessments - Administrative fee	\$0.00	\$44,267.00	\$0.00	\$44,267.00
			\$0.00	\$0.00	\$0.00	\$0.00
		<b>TOTAL REVENUES</b>	<b>\$0.00</b>	<b>\$44,267.00</b>	<b>\$0.00</b>	<b>\$44,267.00</b>

600 - WASTEWATER	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 04-30-17	Proposed 17-18 Budget
<b><u>Expenditures</u></b>						
	7320	Professional Services (NBS)	\$0	\$18,750	\$13,763	\$11,564
		Bond payment	\$0	\$25,000	\$0	\$25,000
		<b>Total Expenditures</b>	<b>\$0</b>	<b>\$43,750</b>	<b>\$13,763</b>	<b>\$36,564</b>
		<b>TRANSFER TO GENERAL FUND</b>		<b>\$26,155</b>		<b>\$2,703</b>

**Proposed 2017-2018 Budget**

<b>Fund Revenue</b>	<b>\$44,267</b>
<b>Total Fund Expenses</b>	<b>\$39,267</b>
<b>Net</b>	<b>\$5,000</b>
<b>Roll Over 2016-2017</b>	<b>-\$25,638</b>
<b>Fund Cash Balance</b>	<b>\$14,883</b>
<b>Projected Fund Balance</b>	<b>-\$5,755</b>

800 - DRAINAGE	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 04-30-17	Proposed 17-18 Budget
<b>Revenues</b>						
Property taxes	4035	Property Taxes	\$21,613	\$21,613	\$14,888	\$22,746
	4505	HO Prop Tax Relief	\$146	\$146	\$54	\$149
<b>TOTAL PROPERTY TAX</b>			<b>\$21,759</b>	<b>\$21,759</b>	<b>\$14,942</b>	<b>\$22,895</b>
Special Taxes & Assess.	4400	Drainage Assessments	\$95,456	\$95,424	\$65,973	\$95,440
<b>Total Special Taxes &amp; Assess. Assessments</b>			<b>\$95,456</b>	<b>\$95,424</b>	<b>\$65,973</b>	<b>\$95,440</b>
Use of Property & Money	4510	Investment Income on Funds	\$0	\$0	\$0	\$0
<b>TOTAL USE OF Mon.&amp;Prop</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Revenue	4955	Other Govt State Aid	\$0	\$23	\$23	\$0
<b>Total Other Revenue</b>			<b>\$0</b>	<b>\$23</b>	<b>\$23</b>	<b>\$0</b>
		<b>TOTAL DRAINAGE REVENUES</b>	<b>\$117,215</b>	<b>\$117,206</b>	<b>\$80,938</b>	<b>\$118,335</b>

800 - DRAINAGE	Acct. Code	Account Title	Adopted 16-17 Budget	ACCOUNTING Adjusted 16-17 Budget	Actuals as of 04-30-17	Proposed 17-18 Budget
<b>Expenditures</b>						
Salaries & Wages	8045	Overtime Pay	\$500	500	\$0	200
	8054	Salaries & Wages Regular	\$75,774	76,000	\$74,527	63,310
<b>Total Salaries &amp; Wages</b>			<b>\$76,274</b>	<b>76,500</b>	<b>\$74,527</b>	<b>63,510</b>
<b>Payroll Taxes &amp; Benefits</b>						
	5010	Total Fringe Benefits		0		0
	5030	Life Insurance - ER	\$1,055	1,055	\$12	875
	5050	Medicare - ER	\$1,327	1,327	\$148	1,113
	5060	Cafeteria Plan - ER	\$9,582	9,582	\$1,200	8,061
	5070	Retirement ER - Regular	\$9,213	9,213	\$6,909	6,860
	5071	Retirement ER -Add'l Pickup	\$2,800	1,843	\$1,004	1,680
	5075	Retirees Medical - ER	\$1,553	553	\$422	700
	5100	Unemployment Ins ER	\$0	0	\$0	0
	5120	Worker's Compensation - ER	\$2,843	1,843	\$1,546	1,820
	5121	Cal Pers Unfunded Liability	\$0	0	\$0	0
	5124	Retirement ER Tier 2	\$3,666	1,105	\$87	1,050
	5132	Benefits Charged by Admin	\$0	0	\$0	0
	5197	Benefit Billings to Other Funds	\$0	0	\$0	0
<b>Total Payroll Taxes&amp;Benefits</b>			<b>\$32,039</b>	<b>26,521</b>	<b>\$11,328</b>	<b>22,159</b>
		<b>Total Payroll &amp; Taxes</b>	<b>\$108,313</b>	<b>\$103,021</b>	<b>\$85,855</b>	<b>\$85,669</b>



800 - DRAINAGE	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 04-30-17	Proposed 17-18 Budget
<b>Expenditures</b>						
Clothing and uniforms	7246	Uniform & Gear	\$200	200	\$85	100
<b>Total Clothing &amp; Uniforms</b>			<b>\$200</b>	<b>200</b>	<b>\$85</b>	<b>100</b>
Equipment and tools	7242	Minor Tools, Accessories & Field	\$100	100	\$118	200
<b>Total Equipment and Tools</b>			<b>\$100</b>	<b>100</b>	<b>\$118</b>	<b>200</b>
Insurance, licenses and	6120	Computer Licenses	\$0	0	\$0	0
	6342	Fees - Regulatory	\$6,000	6,000	\$5,986	8,000
	6345	Property Taxes & Assess. Costs	\$0	0	\$0	200
	7325	Insurance	\$3,200	3,200	\$2,939	3,100
<b>Total Ins.,Lic. &amp; Regulatory Fees</b>			<b>\$9,200</b>	<b>\$9,200</b>	<b>\$8,925</b>	<b>\$11,300</b>
	7320	Professional & Consulting	\$10,000	10,000	\$5,063	1,000
	7326	Legal Services	\$1,500	1,500	\$0	500
<b>Total Legal &amp; Professional</b>			<b>\$11,500</b>	<b>\$11,500</b>	<b>\$5,063</b>	<b>\$1,500</b>
Misc Expenses	7211	Misc Fuel & Diesel	\$0	500	\$444	550
	7220	Gasoline	\$0	750	\$808	750
	7230	Misc Small Parts	\$100	90	\$747	650
	7249	Safety Supplies	\$300	300	\$196	100
<b>Total Office Supplies &amp; Oper.</b>			<b>\$400</b>	<b>1,640</b>	<b>\$2,195</b>	<b>2,050</b>
Rent and utilities	6000	Cell Phones	\$1,110	1,200	\$1,250	1,500
	6025	Telephone	\$640	640	\$0	100
	7352	Rent - Office & Other Structures	\$1,400	300	\$45	300
	8610	Electric	\$1,050	1,700	\$1,225	15,000
	8670	Street Lighting	\$850	850	\$575	850
<b>Total Rent and utilities</b>			<b>\$5,050</b>	<b>4,690</b>	<b>\$3,095</b>	<b>17,750</b>
	6640	R & M - Equip & Other Non-	\$5,000	5,000	\$989	1,000
	6750	R & M - Minor Tools & Equipment	\$0	0	\$419	750
	6800	R & M - Grounds & Collection	\$5,000	5,000	\$1,595	2,000
	6900	R & M - Buildings & Structures	\$5,000	5,000	\$58	200
<b>Total Repairs &amp; Maint.</b>			<b>\$15,000</b>	<b>15,000</b>	<b>\$3,061</b>	<b>3,950</b>
		Total Materials, Supplies & Services	\$41,450	\$42,330	\$22,542	\$36,850
		<b>TOTAL OPERATING EXPENSES</b>	<b>\$149,763</b>	<b>\$145,351</b>	<b>\$108,397</b>	<b>\$122,519</b>
		<b>TRANSFER TO GENERAL FUND</b>		<b>\$46,498</b>		<b>\$10,814</b>

800 - DRAINAGE	Acct. Code Account Title	Adopted 16-17 Budget	ACCOUNTING Adjusted 16-17 Budget	Actuals as of 04-30-17	Proposed 17-18 Budget
<b><u>CAPITAL OUTLAY</u></b>					
	Pump Purchase	\$20,000	\$0	\$0	\$56,000
	Control Panel	\$20,000			\$25,000
Total Capital Outlay	(Engineering costs)	\$0	\$0	\$0	\$5,000
		\$40,000	\$0	\$0	\$86,000
<b><u>Reserves</u></b>					
	9571 Capital Outlay Reserve	\$10,000	\$0	\$0	\$0
Total Reserves	9572 General Contingency Reserve	\$5,000	\$0	\$0	\$0
		\$15,000	\$0	\$0	\$0

**Proposed 2017-2018 Budget**

<b>Fund Revenue</b>	<b>\$118,335</b>
<b>Total Fund Expenses</b>	<b>\$219,333</b>
<b>Net</b>	<b>-\$100,998</b>
<b>Capital Revenue</b>	<b>\$86,000</b>
<b>Roll Over 2016-2017</b>	<b>-\$831</b>
<b>Projected Fund Balance</b>	<b>-\$15,829</b>