



June 27, 2017

TO: Finance Advisory Committee

FROM: Renee Osborne, General Manager

SUBJECT: Agenda Item #4 – 6/29/2017 FAC Meeting
Review of Board Item Regarding the Proposed Fiscal Year
2017/2018 Budget Adoption

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DESCRIPTION

Proposed Fiscal Year 2017-2018 LOCSD Draft Budget for review and recommendations to the Board.

DISCUSSION

Attached is the proposed 2017-2018 Draft Fiscal Budget for all department operations. There are 3 negative fund balances. Staff has spoken with the District's Auditor and the 2015-2016 balances are of concern and/or should be noted. At the June 15th Special Meeting, the Board asked Staff to bring questions to the Utilities and the Finance Advisory Committees for their suggestions on how to deal with the negative balances and allocations. Staff is asking for suggestions on the following budgets:

A. Bayridge and Vista De Oro budgets were originally not going to be charged allocation percentages for the Administration budget. There were not enough funds in those budgets to pull towards general administration costs. Charging them allocations would increase their negative balances.

Per the Utilities Committee on June 21st, they suggested charging Bayridge and Vista at least 5% Admin allocations costs. Attached are their budgets with those costs added. At this time, I am asking for the Finance Committee to make recommendations to the Board as to how to finance these two negative fund balances; via loan to the funds with a finance fee.

B. 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 and the additional reports that had not been completed, the assessment amount did not cover the expenses for the 2016-2017 fiscal year. There is however a positive rollover balance from the 2015-2016 fiscal year of \$14,883, but will still leave the fund with a negative balance. At this time, I am asking the Finance Committee to make their recommendation to the Board as to how to finance the negative wastewater fund balance; via loan to the fund and charge a finance fee.

Attachment – LOCSD Proposed FY17/18 Draft Budget

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

100 Admin

Fund Revenue	\$540,681
Total Fund Expenses	\$540,681
<hr/>	
Net	\$0
Roll Over 2016-2017	\$0
<hr/>	
Projected Fund Balance	\$0

200 Bayridge

Fund Revenue	\$63,597
Total Fund Expenses	\$57,959
<hr/>	
Net	\$5,638
Roll Over 2015-2016	\$1,175
Roll Over 2016-2017	-\$26,877
<hr/>	
Projected Fund Balance	-\$20,064

301 Fire

Fund Revenue	\$2,688,400
Total Fund Expenses	\$2,872,639
<hr/>	
Net	-\$184,239
Roll Over 2016-2017	\$24,639
Fire Mitigation Reserve	\$4,100
Vehicle Sinking Fund	\$155,500
<hr/>	
Projected Fund Balance	\$0

400 Vista

Fund Revenue	\$15,768
Total Fund Expenses	\$8,418
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Net	\$7,350
Roll Over 2015-2016	-\$11,868
Roll Over 2016-2017	-\$9,727
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Projected Fund Balance	-\$14,245

500 Water

Fund Revenue	\$2,746,134
Total Fund Expenses	\$2,790,257
<hr/>	
Net	-\$44,123
Roll Over 2015-2016	\$1,767,489
Roll Over 2016-2017	\$88,594
<hr/>	
Projected Fund Balance	\$1,811,960

600 Waste Water

Fund Revenue	\$44,267
Total Fund Expenses	\$39,267
<hr/>	
Net	\$5,000
Roll Over 2015-2016	\$14,883
Roll Over 2016-2017	-\$25,638
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Projected Fund Balance	-\$5,755

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

800 Drainage

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

Roll Over 2015-2016	\$314,133
Roll Over 2016-2017	-\$831
Projected Fund Balance	\$212,304

900 Parks & Rec

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

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

Proposed Expenses 2017-2018

Summary of Expenses	100 Admin	200 Bayridge	301 Fire	400 Vista	500 Water	600 Wastewater	800 Drainage	900 Park & Rec
Total Operating Expense	\$540,681	\$30,250	\$2,535,030	\$5,715	\$1,082,243	\$11,564	\$122,519	\$4,100
Loan Payments		\$25,006		\$0	\$276,731	\$25,000	\$0	\$0
Capital Outlay		\$0	\$155,500	\$0	\$380,000	\$0	\$86,000	\$0
Contribution to Reserves		\$0	\$128,041	\$0	\$589,000	\$0	\$0	\$0
Transfer to Gen Fund		\$2,703	\$54,068	\$2,703	\$462,283	\$2,703	\$10,814	\$5,407
Total Expenditures	\$540,681	\$57,959	\$2,872,639	\$8,418	\$2,790,257	\$39,267	\$219,333	\$9,507

**LOS OSOS COMMUNITY SERVICES DISTRICT
COST ALLOCATION PLAN
MID-YEAR 16/17**

\$581,220

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	21.00%	62.00%	2.00%	8.00%	1.50%	1.00%	4.50%	100.00%
AMOUNT ALLOCATED	\$122,056	\$360,356	\$11,624	\$46,498	\$8,718	\$5,812	\$26,155	\$581,220

**LOS OSOS COMMUNITY SERVICES DISTRICT
COST ALLOCATION PLAN
FISCAL-YEAR 17-18**

\$540,681

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT ALLOCATED	\$54,068	\$462,283	\$5,407	\$10,814	\$2,703	\$2,703	\$2,703	\$540,681

6/28/17

Cost Allocation Plan



DRAFT BUDGET
2017/2018 FISCAL YEAR

100 - ADMINISTRATION	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
Other Revenue	4005	Copying Costs	\$200	\$200	\$4	\$100
	4929	Settlement & Recoveries	\$0	\$0	\$0	\$0
	4930	Other Revenues	\$0	\$0	\$0	\$0
	4935	Sales/Specs	\$0	\$0	\$0	\$0
	4989	Claim Revenue	\$0	\$0	\$0	\$0
Total Other Revenue			\$200	\$200	\$4	\$100
		TOTAL GF/ADMINISTRATION	\$200	\$200	\$4	\$100
REVENUE FUND TRANSFERS		Transfer From Wastewater	\$26,440	\$26,155	\$0	\$2,703
		Transfer From Fire	\$123,453	\$122,056	\$92,417	\$54,068
		Transfer From Water	\$364,482	\$360,356	\$272,847	\$462,283
		Transfer From Park and Recreation	\$5,879	\$11,624	\$8,801	\$5,407
		Transfer From Drainage	\$47,030	\$46,498	\$35,207	\$10,814
		Transfer From Bayridge	\$11,757	\$8,718	\$6,602	\$2,703
		Transfer From Vista De Oro	\$8,833	\$5,813	\$4,401	\$2,703
		Total Transfer to General	\$587,874	\$581,220	\$420,275	\$540,681

100 - ADMINISTRATION	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
Salaries & Wages	7322	Director's Compensation	\$10,000	\$10,100	\$7,050	\$10,100
	8018	Holiday pay	\$0	\$8,000	\$7,516	\$0
	8045	Overtime Pay	\$2,500	\$6,000	\$5,454	\$6,000
	8050	Administrative Leave Pay		\$0	\$0	\$0
	8051	Floating Holiday Pay		\$510	\$507	\$510
	8054	Salaries & Wages - Regular	\$254,502	\$100,000	\$68,294	\$100,000
	8060	Sick Leave Pay		\$0	\$0	\$0
	8066	Comp Time Used		\$0	\$0	\$0
	8081	Vacation Pay		\$0	\$0	\$0
Total Salaries & Wages			\$267,002	\$124,610	\$88,821	\$116,610
	5020	FICA - ER	\$3,300	\$1,200	\$1,177	\$1,700
	5030	Life Insurance - ER	\$2,200	\$300	\$205	\$300
	5031	Disability Insurance	\$0	\$50	\$3	\$50
	5050	Medicare - ER	\$4,000	\$1,650	\$1,260	\$1,843
	5060	Cafeteria Plan - ER	\$20,000	\$8,000	\$6,375	\$8,000
	5070	Retirement ER - Regular	\$18,433	\$10,000	\$6,875	\$10,000
	5071	Retirement ER -Addtl Pickup	\$2,641	\$750	\$312	\$750
	5075	Retirees Medical - ER	\$3,000	\$1,600	\$1,407	\$1,600
	5100	Unemployment Ins ER	\$3,500	\$3,000	\$2,266	\$3,000

100 - ADMINISTRATION	Acct. Code Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
	5120 Worker's Compensation - ER	\$4,000	\$4,479	\$4,479	\$4,800
	5121 Cal Pers Unfunded Liability	\$0	\$0	\$0	\$0
	5124 Retirement ER Tier 2	\$7,886	\$0	\$0	\$0
	5132 Benefits Charged by Admin	\$0	\$0	\$0	\$0
	5197 Benefit Billings to Other Funds	\$0	\$0	\$0	\$0
Total Payroll Taxes&Benefits		\$68,960	\$31,029	\$24,359	\$32,043
	Total Payroll & Taxes	\$335,962	\$155,639	\$113,181	\$148,653
Employment Services	6200 Hiring, Advertising & Other Costs	\$500	\$200	\$200	\$0
	6230 Medical Exam	\$0	\$70	\$70	\$0
Total Employment Services		\$500	\$270	\$270	\$0
Contract services	6100 Labor & Support-IT Services	\$4,000	\$6,000	\$4,668	\$7,000
	6110 IT Purchased Services	\$27,800	\$22,000	\$21,208	\$22,000
	7100 Copier Contract	\$7,000	\$7,700	\$7,691	\$7,500
	7255 Security Services	\$1,200	\$700	\$638	\$913
	7321 Janitorial Cleaning Supplies	\$2,100	\$4,000	\$3,585	\$4,000
	7342 Public Meeting Recordings	\$13,000	\$13,000	\$12,175	\$13,000
Total Contract Services		\$55,100	\$53,400	\$49,965	\$54,413
Financial Services	7310 Bank Service Charges	\$1,001	\$3,000	\$2,264	\$3,000
Total Financial Services		\$1,001	\$3,000	\$2,377	\$3,000
Insurance, licenses and Regulatory Fees	6120 Computer Licenses	\$2,000	\$200	\$200	\$0
	6340 Misc Fees	\$1,000	\$500	\$212	\$100
	6341 LAFCO Fees	\$20,000	\$21,011	\$21,011	\$21,642
	7325 Insurance	\$2,000	\$8,852	\$8,852	\$9,254
Total Ins.,Lic. & Regulatory Fees		\$25,000	\$30,563	\$30,275	\$30,996
Legal and professional	7305 Auditing Services	\$20,000	\$20,050	\$20,050	\$22,000
	7302 Professional Services-GM	\$0	\$0	\$0	\$78,000
	7303 Professional Services-ACCTG	\$0	\$0	\$0	\$48,000
	7304 Professional Services-Other	\$0	\$0	\$0	\$37,500
	7320 Professional Services	\$2,000	\$180,935	\$159,693	\$0
	7326 Legal Services	\$57,600	\$35,000	\$31,580	\$55,000
	7340 Legal Notifications & Mand Adver.	\$1,000	\$1,000	\$542	\$500
	7343 Election Expense	\$11,600	\$11,233	\$11,233	\$0
Total Legal & Professional		\$92,200	\$248,218	\$223,098	\$241,000

100 - ADMINISTRATION	Acct. Code Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
Office Supplies & Operations	6121 IT-Supplies & Miscellaneous	\$500	\$50	\$0	\$0
	6130 Computer Hardware	\$0	\$0	\$0	\$0
	6140 Computer Software	\$240	\$50	\$0	\$0
	7140 General Supplies & Minor	\$8,000	\$6,000	\$5,206	\$6,200
	7160 Postage, Shipping & Mail Supplies	\$3,000	\$5,000	\$3,802	\$5,220
	7226 Membership & Dues	\$5,670	\$7,000	\$6,126	\$7,000
Total Office Supplies & Oper.		\$17,410	\$18,100	\$15,134	\$18,420
Other expenses					
	8735 Misc Department Expense	\$13,500	\$0	\$382	\$200
Total Other Expenses		\$13,500	\$0	\$382	\$200
Rent and utilities					
	6025 Telephone	\$4,200	\$4,000	\$2,673	\$3,360
	7352 Rent - Office & Other Structures	\$28,900	\$33,179	\$30,179	\$33,179
	7350 Rent - Meetings	\$800	\$1,750	\$1,750	\$500
	8610 Electric	\$3,600	\$3,500	\$3,325	\$3,500
	8620 Gas Service	\$300	\$553	\$553	\$500
	8630 Trash Services	\$0	\$0	\$0	\$0
Total Rent and utilities		\$37,800	\$42,982	\$38,480	\$41,039
Total Repairs & Maint.					
	6405 R & M - Extinguishers	\$101	\$110	\$110	\$110
		\$101	\$110	\$110	\$110
Travel and training					
	7323 Books, Publications &	\$500	\$300	\$278	\$300
	7324 Education & Training Fees	\$4,000	\$1,000	\$450	\$1,500
	8541 Meals Local Area-Director	\$0	\$100	\$0	\$100
	8539 Training Meals	\$1,800	\$1,000	\$1,012	\$300
	8550 Mileage Reimb. & Room & Parking	\$3,000	\$2,000	\$1,512	\$650
Total Traveling & Training		\$9,300	\$4,400	\$3,252	\$2,850
	Total Materials, Supplies &	\$251,912	\$401,043	\$363,343	\$392,028
	TOTAL OPERATING EXPENSES	\$587,874	\$556,682	\$476,524	\$540,681

ALLOCATION FUND TRANSFERS

	2016-2017		2017-2018 %	
Transfer From Wastewater	4.5%	\$26,155	0.5%	\$2,703
Transfer From Fire	21.0%	\$122,056	10.0%	\$54,068
Transfer From Water	62.0%	\$360,356	85.5%	\$462,283
Transfer From Park & Recreation	2.0%	\$11,624	1.0%	\$5,407
Transfer From Drainage	8.0%	\$46,498	2.0%	\$10,814
Transfer From Bayridge	1.5%	\$8,718	0.5%	\$2,703
Transfer From Vista De Oro	1.0%	\$5,813	0.5%	\$2,703
Total Transfer to General	100.0%	\$581,220	100.0%	\$540,681

Proposed 2017-2018 Budget

Fund Revenue	\$540,681
Total Fund Expenses	\$540,681
<hr/>	
Net	\$0
Roll Over 2016-2017	\$0
Projected Fund Balance	\$0

200-BAYRIDGE	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
Revenues						
Property taxes	4035	Property Taxes	\$8,290	\$8,347	\$5,742	\$8,696
	4505	HO Prop Tax Relief	\$57	\$57	\$29	\$70
TOTAL PROPERTY			\$8,347	\$8,404	\$5,770	\$8,766
		Assessments to pay \$125,000 loan		\$25,006		\$25,006
Special Taxes & Total Special Taxes Assessments	4550	Lighting & Septic Assessment	\$54,831	\$29,825	\$12,375	\$29,825
			\$54,831	\$54,831	\$12,375	\$54,831
		TOTAL BAYRIDGE REVENUES	\$63,178	\$63,235	\$18,145	\$63,597

200-BAYRIDGE	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
Expenditures						
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
Total Salaries & Payroll Taxes &			\$18,944	\$17,050	\$15,630	\$9,798
	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 -Addtl 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
Total Payroll			\$8,606	\$5,967	\$4,049	\$3,429
		Total Payroll & Taxes	\$27,550	\$23,017	\$19,679	\$13,228

200-BAYRIDGE	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
Expenditures						
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
Total Ins.,Lic. & Regulatory Fees			\$1,400	\$2,400	\$2,046	\$2,800
	7320	Professional & Consulting Services	\$0	\$2,900	\$2,867	\$500
	7326	Legal Services	\$3,500	\$1,500	\$831	\$500
Total Legal & Professional			\$3,500	\$4,400	\$3,698	\$1,000
Rent and utilities	6000	Cell Phones	\$0	\$100	\$93	\$115
	6025	Telephone	\$0	\$37	\$37	\$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	\$4,863	\$4,863	\$4,596
Total Rent and utilities			\$68,000	\$20,050	\$17,047	\$4,711
		Total Materials, Supplies & Services	\$72,900	\$26,850	\$22,791	\$8,511
		TOTAL OPERATING EXPENSES	\$100,450	\$49,867	\$42,470	\$21,739
		Loan Payment	\$25,006			\$25,006
		Transfer to General Fund	\$11,757	\$8,718	\$6,602	\$2,703
		No Capital Outlay Expenses	\$0	\$0	\$0	\$0
		Total Fund Expenses	\$210,113	\$85,435	\$71,863	\$57,959

Proposed 2017-2018 Budget

Fund Revenue	\$63,597
Total Fund Expenses	\$57,959
Net	\$5,638
Roll Over 2015-2016	\$1,175
Roll Over 2016-2017	-\$26,877
Projected Fund Balance	-\$20,064

301-FIRE DEPARTMENT	Acct. Code	Account Title	Accounting		Actuals as of 05-31-17	Proposed 17-18 Budget
			Adopted 16-17 Budget	Adjusted 16-17		
Revenues						
	4035	Property Taxes	\$1,905,834	\$1,905,834	\$1,247,635	\$1,943,951
		25% Prop Taxes from Water	\$0	\$0	\$0	\$57,215
	4505	HO Prop Tax Relief	\$12,883	\$12,883	\$3,032	\$13,141
TOTAL			\$1,918,717	\$1,918,717	\$1,250,667	\$2,014,307
Special taxes and assessments						
	4015	CSA 9-I Assessments	\$24,480	\$24,480	\$0	\$25,214
	4050	Special Fire Tax	\$529,401	\$529,401	\$4,113	\$543,882
	4055	Mutual Aid Reimbursement	\$0	\$1,135	\$1,135	\$2,000
TOTAL SPECIAL TAXES &			\$553,881	\$555,016	\$5,248	\$571,096
Use of money						
	4501	Interest-Undistributed Taxes	0	\$0		
	4510	Investment Income on Funds	0	\$2,000	\$1,288	\$1,000
	4934	Gain on Sale of Fixed Assets-Fire	0	\$0	\$0	\$0
			0	\$2,000	\$1,288	\$1,000
Other Revenue						
	4000	Ambulance Agreement	\$68,512	\$67,134	\$51,797	\$67,134
	4655	Donations	\$0	\$100	\$100	\$100
	4932	Penalties	\$0	\$0	\$0	\$0
	4950	Grant Revenue	\$0	\$0	\$0	\$34,761
	4955	Govt Other State Aid &	\$0	\$2,245	\$2,245	\$0
	4957	Govt Other Fed Aid &	\$5,900	\$0	\$0	\$0
Total Other			\$74,412	\$69,479	\$54,142	\$101,997
		TOTAL FIRE DEPT. REVENUES	\$2,547,010	\$2,545,212	\$1,311,345	\$2,688,400

301-FIRE DEPARTMENT	Acct. Code	Account Title	Accounting		Actuals as of 05-31-17	Proposed 17-18 Budget
			Adopted 16-17 Budget	Adjusted 16-17 Budget		
Expenditures						
Salaries & Wages						
	8290	Resv FF-OT Em Res Off Duty	\$8,248	\$1,400	\$1,051	\$1,600
	8295	Resv FF-Overtime/Shift Coverage	\$4,974	\$19,100	\$12,085	\$22,050
	8310	Resv FF-Emerg Resp-Off Duty	\$0	\$2,300	\$1,529	\$2,660
	8330	Resv FF- Mutual Aid Coverage	\$0	\$0	\$0	
	8340	Resv FF-Shift Coverage	\$95,699	\$77,909	\$77,909	\$82,000
	8345	Resv FF-Special Projects	\$4,813	\$4,500	\$2,425	\$5,550
	8355	Resv FF- Training & Drills	\$11,027	\$4,100	\$2,683	\$4,724
	8360	Resv FF-Weed Abatement	\$1,038	\$1,038	\$124	\$1,205
Total Salaries &			\$125,799	\$110,347	\$97,806	\$119,789

301-FIRE DEPARTMENT	Acct. Code	Account Title	Accounting		Actuals as of 05-31-17	Proposed 17-18 Budget
			Adopted 16-17 Budget	Adjusted 16-17 Budget		
Payroll Taxes &						
	5021	FICA - Fire - ER	\$4,912	\$5,750	\$5,551	\$7,000
	5030	Life Insurance - ER	\$1,962	\$2,054	\$2,054	\$2,500
	5031	Disability Insurance	\$86	\$0	\$0	
	5035	AD and D Insurance	\$1,350	\$1,050	\$603	\$1,000
	5051	Medicare - Reserves - ER	\$1,542	\$1,560	\$1,478	\$2,000
	5070	Retirement - ER -Regular	\$0	\$450	\$277	\$750
	5120	Workers Comp Insurance - ER	\$5,381	\$9,600	\$6,392	\$8,500
	5124	Retirement - ER -Tier 2	\$1,213	\$2,700	\$1,434	\$2,200
Total Payroll			\$16,446	\$23,164	\$17,789	\$23,950
		Total Personnel Expenses	\$142,245	\$133,511	\$115,594	\$143,739
Expenditures						
Employment	5000	Medical Exams & Procedures	\$1,600	\$2,640	\$1,340	\$2,440
	5101	Unemp. Costs - Reserves	\$6,000	\$3,700	\$2,762	\$3,700
	6200	Hiring, Advertising & Other Costs	\$0	\$0	\$0	\$0
	6230	Medical Exam	\$5,400	\$5,016	\$5,016	\$2,800
Total Employment			\$13,000	\$11,356	\$9,118	\$8,940
Clothing and	7246	Uniform & Gear	\$2,900	\$2,300	\$2,129	\$1,800
	7248	Uniform Safety Boots	\$3,400	\$4,450	\$4,250	\$1,400
Total Clothing & Uniforms			\$6,300	\$6,750	\$6,379	\$3,200
Contract Services						
	6110	IT Purchased Services	\$7,000	\$900	\$823	\$1,080
	7202	Building Alarms & Security	\$450	\$500	\$445	\$450
	7204	Cleaning Supplies, Laundry &	\$3,700	\$3,700	\$2,870	\$3,700
	7209	District Operating Center	\$450	\$0	\$0	\$0
	7222	Hazardous Materials	\$2,000	\$2,000	\$2,000	\$2,000
	7499	CSA 9-I Payments for Services to	\$0	\$0	\$0	\$0
	7500	Schedule A Charges	\$1,994,494	\$1,994,494	\$934,081	\$2,164,108
Total Contract			\$2,008,094	\$2,001,594	\$940,219	\$2,171,338
Equipment and	7252	Miscellaneous Hardware	\$0	\$342	\$21	\$36,263
	6055	Radios -Non Capital	\$3,500	\$1,009	\$1,009	\$4,000
	6440	Fire Personal Protection Equipment	\$14,198	\$12,653	\$12,653	\$14,198
	6460	Self-Contained Breathing	\$2,500	\$1,943	\$1,943	\$32,500
	6610	Rescue-Extrication Equipment	\$1,500	\$1,500	\$0	\$1,500
	6630	Rope & Climbing Equipment	\$500	\$500	\$0	\$500
	7234	Oxygen Supplies & Cylinder Rent	\$500	\$700	\$307	\$500
	7242	Minor Tools, Accessories & Field	\$800	\$400	\$21	\$350
Total Equipment			\$23,498	\$19,047	\$15,954	\$89,811

301-FIRE DEPARTMENT	Acct. Code	Account Title	Accounting		Actuals as of 05-31-17	Propose ^r 17-18 Budget
			Adopted 16-17 Budget	Adjusted 16-17 Budget		
Financial						
	7310	Bank Service Charges	\$100	\$0	\$0	\$20
	(New) 8152	ADP Processing Fees	\$0	\$400	\$0	\$1,800
Total Financial			\$100	\$400	\$0	\$1,820
Insurance, licenses and regulatory fees						
	6120	Computer Licenses	\$500	\$0	\$0	\$500
	6340	Misc Fees	\$300	\$0	\$0	\$300
	6345	Property Taxes & Assessments	\$1,500	\$2,150	\$1,418	\$2,500
	7325	Insurance	\$18,000	\$19,227	\$19,227	\$19,900
Total Ins.,Lic. & Regulatory Fees			\$20,300	\$21,377	\$20,645	\$23,200
Legal and						
	7320	Professional & Consulting Services	\$1,000	\$1,734	\$1,734	\$1,000
	7326	Legal Services	\$1,500	\$700	\$420	\$1,500
	7340	Legal Notifications & Mandated	\$220	\$0	\$0	\$100
Total			\$2,720	\$2,434	\$2,154	\$2,600
Expenditures						
Office Supplies & Operations						
	6121	IT-Supplies & Miscellaneous	\$0	\$0	\$0	
	6130	Computer Hardware	\$2,400	\$0	\$0	\$2,630
	7100	Copier Contract	\$1,925	\$1,925	\$1,434	\$1,800
	7140	General Supplies & Minor	\$2,770	\$1,720	\$1,720	\$1,700
	7160	Postage, Shipping & Mail Supplies	\$400	\$118	\$118	\$100
	7200	Batteries - Common Sizes		\$0	\$0	\$0
	7216	Fire Prevention Education Materials	\$1,200	\$1,031	\$1,031	\$1,200
	7226	Membership & Dues	\$1,300	\$425	\$425	\$500
	7238	Paramed+C260ic & EMT Small	\$16,000	\$16,000	\$14,515	\$46,000
	7240	Propane	\$400	\$0	\$90	\$400
	7307	Office Tools & Accessories	\$0	\$0	\$0	
Total Office			\$26,395	\$21,219	\$19,333	\$54,330
Other expenses						
	7209	District Operating Center	\$0	\$0	\$0	\$450
	7016	Significant Value Purchase-Field	\$0	\$0	\$0	\$0
	7025	Significant Value Purchase-	\$0	\$0	\$0	\$0
	7201	White Goods & Accessories -	\$200	\$0	\$0	\$300
	7218	Cooking Products - Food, Drinks &	\$350	\$402	\$402	\$300
	7224	Kitchen Cookware & Utensils	\$800	\$216	\$163	\$700
	7230	Misc Small Parts & Supplies	\$5,200	\$301	\$301	\$5,000
	7345	Outreach-Program Give Away	\$0	\$0	\$0	\$2,900
	5040	Commission and Sales Expense	\$0	\$0	\$0	\$0
Total Other			\$6,550	\$919	\$866	\$9,650

301-FIRE DEPARTMENT	Acct. Code	Account Title	Accounting			
			Adopted 16-17 Budget	Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
Expenditures						
Rent and utilities	6000	Cell Phones	\$2,000	\$1,550	\$1,415	\$1,550
	6025	Telephone	\$3,300	\$3,300	\$2,944	\$3,300
	8610	Electric	\$200	\$175	\$91	\$175
	8620	Gas Service	\$1,200	\$1,400	\$1,030	\$1,400
	8630	Trash Services	\$1,250	\$2,230	\$2,203	\$1,850
	8640	Water and Water Services	\$3,500	\$3,065	\$3,065	\$2,650
(NEW)	8659	Utilities-Cable	\$0	\$0	\$0	\$1,020
	8670	Street Lighting	\$132	\$132	\$111	\$132
Total Rent and			\$11,582	\$11,852	\$10,859	\$12,077
Repairs and Maint.	6400	R & M-Compressors	\$500	\$0	\$0	\$500
	6405	R & M - Extinguishers	\$1,000	\$575	\$360	\$1,000
	6640	R & M - Equip & Other Non-	\$8,800	\$800	\$654	\$800
	6750	R & M - Minor Tools & Equipment	\$1,800	\$500	\$256	\$500
	6775	R & M -Operation/Field Equipment	\$800	\$765	\$765	\$800
	6800	R & M - Grounds & Collection	\$450	\$0	\$0	\$450
	6900	R & M - Buildings & Structures	\$5,000	\$3,665	\$3,614	\$3,000
	7017	Routine Maintenance	\$0	\$0	\$0	\$0
Total Repairs & Maint.			\$18,350	\$6,305	\$5,649	\$7,050
Travel and training	6300	DMV Driv Lic Class B	\$200	\$100	\$0	\$100
	7141	CERT Training Supplies	\$100	\$100	\$92	\$100
	7323	Books, Publications &	\$275	\$657	\$657	\$375
	7324	Education & Training Fees	\$500	\$0	\$0	\$0
	8405	Reserve FF Training Costs	\$5,400	\$2,000	\$1,720	\$6,300
	8410	Certifications	\$400	\$0	\$0	\$400
	8510	Lodging & Meals	\$0	\$0	\$0	\$0
Total Traveling & Training			\$6,875	\$2,857	\$2,469	\$7,275
		Total Materials, Supplies & Services	\$2,143,764	\$2,106,110	\$1,033,645	\$2,391,291
		TOTAL OPERATING EXPENSES	\$2,286,009	\$2,239,621	\$1,149,239	\$2,535,030
Capital Outlay	9572	General Contingency (Ops) Res.	\$10,000	\$10,000		\$10,000
	9504	Veh. Repl. Reserves	\$85,000	\$85,000		\$118,041
	9006	Sewer Lateral-Fire		\$15,800	\$15,800	\$0
		Transfer In from General Fund		-\$15,800		\$0
		Building Structures & Infrasctructure	\$10,000	\$0		\$0
		Vehicles	\$170,000	\$100,000	\$100,000	\$155,500
		Fire Equipment and Assessments	\$25,000	\$20,540		\$0
		Total Capital Outlay	\$300,000	\$215,540	\$115,800	\$283,541

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17	Actuals as of 04-30-17	Proposed 17-18 Budget
		Total Capital Outlay	300,00	\$215,540	\$115,800	\$283,541
		TOTAL OPERATING EXPENSES	\$2,286,009	\$2,239,621	\$1,149,239	\$2,535,030
		TRANSFER TO GENERAL FUND		\$122,056		\$54,068
		TOTAL EXPENDITURES	\$2,586,009	\$2,577,217	\$1,265,039	\$2,872,639

Proposed 2017-2018 Budget

Fund Revenue	\$2,688,400
Total Fund Expenses	\$2,872,639
Net	-\$184,239
Roll Over 2016-2017	\$24,639
Fire Mitigation Reserve	\$4,100
Vehicle Reserve Fund	\$155,500
Projected Fund Balance	\$0

400-VISTA DE ORO	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31- 17	Proposed 17-18 Budget
<u>Revenues</u>						
Property taxes	4035	Property Taxes	\$0	\$0	\$0	\$0
	4505	HO Prop Tax Relief	\$0	\$0	\$0	\$0
TOTAL PROPERTY			\$0	\$0	\$0	\$0
	4400	Drainage Assessments			\$7,121	
Special Taxes & Total Special Taxes & Assessments	4550	Lighting & Septic Assessment	\$15,768	\$15,768	\$2,834	\$15,768
			\$15,768	\$15,768	\$9,955	\$15,768
		TOTAL VISTA DE ORO	\$15,768	\$15,768	\$9,955	\$15,768

400-VISTA DE ORO	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31- 17	Proposed 17-18 Budget
<u>Expenditures</u>						
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
Total Ins.,Lic. & Regulatory Fees			\$0	\$2,500	\$1,503	\$2,500
	7320	Professional & Consulting	\$1,300	\$4,300	\$3,233	\$400
	7326	Legal Services	\$3,000	\$1,500	\$954	\$400
Total Legal &			\$4,300	\$5,800	\$4,187	\$800
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	\$1,946	\$2,300
Total Rent and utilities			\$2,500	\$5,050	\$4,003	\$2,415

400-VISTA DE ORO	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31- 17	Proposed 17-18 Budget
		TOTAL OPERATING EXPENSES	\$6,800	\$13,350	\$9,693	\$5,715
		Transfer to General Fund	\$8,832	\$5,812	\$4,401	\$2,703
		No Capital Outlay Expenses	\$0	\$0	\$0	\$0
		Total Expenses	\$15,632	\$19,162	\$14,094	\$8,418
Projected 2017-2018 Budget						
		Fund Revenue	\$15,768			
		Total Fund Expenses	\$8,418			
		Net	\$7,350			
		Roll Over 2015-2016	-\$11,868			
		Roll Over 2016-2017	-\$9,727			
		Projected Fund Balance	-\$14,245			

500 - Water		Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
Acct. Code	Account Title				
Revenues					
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
Total Water Sales Revenue		\$1,800,000	\$1,939,219	\$1,576,845	\$2,462,890
	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
Total Water Service		\$47,000	\$48,100	\$44,287	\$93,000
Property taxes	4035 Property Taxes (minus 25% to fire)	\$221,660	\$221,660	\$151,519	\$228,858
	4505 HO Prop Tax Relief	\$2,100	\$2,100	\$761	-\$57,214
TOTAL PROPERTY		\$223,760	\$223,760	\$152,280	\$173,744
	4510 Investment Income on Funds	\$3,000	\$3,000	\$2,051	\$1,500
TOTAL USE OF		\$3,000	\$3,000	\$2,051	\$1,500
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
Total Other Revenue		\$57,000	\$68,700	\$57,000	\$15,000
	TOTAL WATER DEPT REVENUES	\$2,130,760	\$2,282,779	\$1,832,463	\$2,746,134

		Adopted	Accounting		Proposed
		16-17	Adjusted	Actuals as	17-18
500 - Water	Acct. Code Account Title	Budget	16-17 Budget	of 05-31-17	Budget
Expenditures					
Salaries & Wages					
	8012 Call Back Pay	\$17,000	\$0	\$0	\$0
	8018 Holiday Pay		\$12,142	\$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	\$392,434	\$251,470	\$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
Total Salaries & Wages		\$427,202	\$426,388	\$293,955	\$410,944
Payroll Taxes & Benefits					
	5010 Total Fringe Benefits	\$0	\$0	\$1,139	\$0
	5030 Life Insurance - ER	\$5,725	\$4,000	\$3,655	\$4,000
	5050 Medicare - ER	\$7,200	\$6,000	\$5,500	\$5,500
	5060 Cafeteria Plan - ER	\$54,000	\$40,000	\$30,225	\$40,000
	5070 Retirement ER - Regular	\$55,000	\$40,000	\$1,795	\$40,000
	5071 Retirement ER -Addtl Pickup	\$10,000	\$1,500	\$637	\$1,500
	5075 Retirees Medical - ER	\$3,000	\$5,500	\$4,642	\$5,500
	5100 Unemployment Ins ER	\$0	\$15,000	\$12,422	\$15,000
	5120 Worker's Compensation - ER	\$19,000	\$12,422	\$0	\$12,800
	5121 Cal Pers Unfunded Liability	\$0	\$3,434	\$3,434	\$0
	5124 Retirement ER Tier 2	\$6,625	\$2,066	\$0	\$4,800
	5132 Benefits Charged by Admin	\$0	\$0	\$0	\$0
	5197 Benefit Billings to Other Funds	\$0	\$0	\$0	\$0
Total Payroll Taxes&Benefits		\$160,550	\$129,922	\$63,449	\$129,100
Total Payroll & Taxes		\$587,752	\$556,310	\$357,404	\$540,044
Expenditures					
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
Total Employment Services		\$250	\$140	\$70	\$140
Clothing and uniforms					
	7246 Uniform & Gear	\$2,000	\$2,000	\$1,557	\$2,000
	7248 Uniform Safety Boot	\$0	\$241	\$241	\$1,000
Total Clothing & Uniforms		\$2,000	\$2,241	\$1,798	\$3,000
Contract services					
	6100 Labor & Support-IT Services	\$1,000	\$300	\$25	\$325
	6110 IT Purchased Services	\$15,000	\$13,000	\$9,866	\$14,000
	6142 GIS/Maps/Data/Upgrades	\$0	\$0	\$0	\$0
	7204 Cleaning Supplies	\$300	\$100	\$0	\$100
	7250 Water Quality Testing	\$50,000	\$40,000	\$25,291	\$40,000

500 - Water	Acct. Code	Account Title	Adopted	Accounting	Actuals as of 05-31-17	Proposed
			16-17 Budget	Adjusted 16-17 Budget		17-18 Budget
	7255	Security Services	\$8,000	\$9,500	\$7,720	\$9,785
	7301	Contract Maintenance Services	\$6,000	\$1,000	\$0	\$2,100
	7321	Janitorial Cleaning Supplies	\$2,500	\$750	\$711	\$850
	7342	Public Meeting Recordings	\$0	\$0	\$0	\$0
Total Contract Services			\$82,300	\$66,141	\$44,941	\$69,310

Expenditures

Equipment and tools						
	7242	Minor Tools, Accessories & Field	\$5,000	\$3,500	\$3,473	\$2,500
	7253	Rent - Equipment	\$2,000	\$1,000	\$280	\$1,000
	7256	Meter Purchases & Replacements	\$75,000	\$35,000	\$30,185	\$50,000
Total Equipment and Tools			\$82,000	\$39,500	\$33,938	\$53,500

Financial Services	7310	Bank Service Charges	\$2,200	\$0	\$0	\$0
	9153	Bad Debt Expense	\$1,500	\$0	\$0	\$0
Total Financial Services			\$3,700	\$0	\$0	\$0

Insurance, licenses and Regulatory Fees	6120	Computer Licenses	\$500	\$200	\$0	\$200
	6340	Misc Fees	\$7,000	\$3,000	\$2,647	\$3,000
	6342	Fees - Regulatory	\$15,000	\$25,000	\$24,197	\$25,000
	6343	Lien & Notary Fees	\$0	\$0	\$0	\$0
	6345	Property Taxes & Assess. Costs	\$2,200	\$2,500	\$2,184	\$2,600
	7325	Insurance	\$30,000	\$26,539	\$26,244	\$31,581
Total Ins.,Lic. & Regulatory Fees			\$54,700	\$57,239	\$55,272	\$62,381

Legal and professional	7318	Professional & Consulting BMC	\$27,000	\$8,000	\$7,203	\$10,000
	7319	Other Professional Services	\$3,000	\$7,558	\$7,558	
	7320	Professional & Consulting Services	\$100,000	\$150,000	\$103,428	\$40,000
	7326	Legal Services	\$10,000	\$11,000	\$10,085	\$9,000
	7336	Legal Services - BMC	\$10,000	\$1,000	\$823	\$1,000
	7340	Legal Notifications & Mand Adver.	\$0	\$0	\$0	\$0
	9155	Inter Agency Cost Sharing	\$120,000	\$30,000	\$27,886	\$55,000
Total Legal & Professional			\$270,000	\$207,558	\$156,983	\$115,000

Expenditures

Office Supplies & Operations	6121	IT-Supplies & Miscellaneous	\$0	\$0	\$0	\$0
	6130	Computer Hardware	\$2,500	\$0	\$0	\$2,500
	6140	Computer Software		\$0	\$0	\$6,000
	7100	Copier Contract		\$0	\$0	\$0
	7140	General Supplies & Minor	\$4,000	\$3,094	\$3,094	\$3,100
	7160	Postage, Shipping & Mail Supplies	\$20,000	\$14,000	\$12,617	\$14,000
	7170	Special Purpose Forms	\$0	\$0	\$0	\$0
	7180	Billing Supplies and Forms	\$1,200	\$3,500	\$2,193	\$3,500
	7225	Mapping Costs	\$0	\$0	\$0	\$0
	7226	Membership & Dues	\$1,950	\$1,400	\$1,309	\$1,400

	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
500 - Water						
	7230	Misc Small Parts	\$800	\$1,303	\$1,303	\$800
	7237	Process Control & Treat. Supplies	\$8,000	\$5,500	\$3,528	\$5,500
	7239	Water Treatment Chemicals	\$4,200	\$4,800	\$4,786	\$4,944
	7241	R & M Water Distribution System	\$12,000	\$25,000	\$20,820	\$25,000
Total Office Supplies & Operations	7249	Safety Supplies	\$1,000	\$2,800	\$1,958	\$2,884
			\$55,650	\$61,397	\$51,608	\$69,628
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	\$1,000	\$628	\$1,000
	7349	Water Conservation Fixtures		\$1,000	\$660	
	8650	Clean-Up Costs	\$0	\$0	\$0	\$0
	8735	Misc Department Expense	\$0	\$0	\$0	\$0
Total Other Expenses			\$16,000	\$2,300	\$1,288	\$1,250
Expenditures						
Rent and utilities						
	6000	Cell Phones	\$2,600	\$2,600	\$2,362	\$2,725
	6025	Telephone	\$10,000	\$10,000	\$7,659	\$10,300
	7352	Rent - Office & Other Structures	\$0	\$4,500	\$2,838	\$4,635
	8610	Electric	\$90,000	\$88,000	\$73,955	\$91,000
	8620	Gas Service	\$300	\$300	\$218	\$309
	8630	Trash Services	\$1,400	\$5,000	\$3,838	\$5,000
	8644	Disposal Services	\$72,000	\$20,000	\$16,625	\$20,000
	8670	Street Lighting	\$700	\$700	\$305	\$700
Total Rent and utilities			\$177,000	\$131,100	\$107,800	\$134,669
Repairs and maintenance						
	6405	R & M - Extinguishers	\$600	\$600	\$331	\$618
	6422	R & M - Hydrants	\$0	\$345	\$345	\$355
	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	\$1,500	\$931	\$1,545
	6800	R & M - Grounds & Collection	\$1,000	\$1,000	\$906	\$1,030
	6900	R & M - Buildings & Structures	\$3,500	\$3,000	\$1,949	\$3,500
Total Repairs & Maint.			\$23,100	\$9,445	\$5,261	\$10,063
Travel and training						
	7323	Books, Publications & Subscriptions	\$450	\$450	\$6	\$550
	7324	Education & Training Fees	\$18,500	\$5,000	\$1,480	\$7,798
	8410	Certifications	\$400	\$200	\$175	\$300
	8510	Lodging and Meals	\$0	\$330	\$330	\$2,000
	8539	Training Meals	\$750	\$100	\$36	\$700
	8550	Mileage Reimbursement & Parking	\$1,000	\$400	\$302	\$700
Total Traveling & Training			\$21,100	\$6,480	\$2,329	\$12,048
Vehicle Maint. & Repair						
	7211	Misc Fuel & Diesel	\$5,500	\$2,500	\$2,019	\$2,575
	7220	Gasoline	\$6,500	\$4,000	\$3,592	\$4,120
	7228	Markings & Other Misc Services	\$1,000	\$500	\$317	\$515
	7232	Vehicle Repairs	\$8,000	\$3,000	\$2,254	\$4,000
			\$21,000	\$10,000	\$8,182	\$11,210

500 - Water	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
		Total Materials, Supplies & Services	\$808,800	\$593,541	\$469,470	\$542,199
		TOTAL OPERATING EXPENSES	\$1,396,552	\$1,149,851	\$826,874	\$1,082,243
		TRANSFER TO GENERAL FUND		\$360,356		\$462,283
Debt Service						
	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			\$277,254	\$277,254	\$265,784	\$276,731
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)			\$84,244	\$400,157	\$0	\$865,731
Capital Outlay						
	9059	Purchase Pump	\$0	\$0	\$0	\$0
	9059	Purchase Generator	\$0	\$21,159	\$21,159	\$0
		Emergency Intertie Connection	\$55,000	\$120,247	\$120,247	\$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	\$0	\$275,000
		Vehicle	\$50,000	\$0	\$0	\$0
		Water Operations Facility	\$0	\$0		\$75,000
		Total Capital Outlay	\$657,000	\$283,321	\$283,321	\$380,000

500 - Water	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
		TOTAL OPERATING EXPENSES	\$1,396,552	\$1,149,851	\$826,874	\$1,082,243
		TRANSFER TO GENERAL FUND	\$364,482	\$360,356		\$462,283
		CAPITAL OUTLAY	\$657,000	\$283,821	\$283,821	\$380,000
		RESERVE CONTRIBUTION	\$84,244	\$400,157	\$0	\$865,731
		TOTAL EXPENSES	\$2,502,278	\$2,194,185	\$1,110,695	\$2,790,257

Projected 2017-2018 Budget

Fund Revenue	\$2,746,134
Total Fund Expenses	\$2,790,257
Net	-\$44,123
Roll Over 2015-2016	\$1,767,489
Roll Over 2016-2017	\$88,594
Projected Fund Balance	\$1,811,960

600 - WASTEWATER	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
<u>Revenues</u>						
		Assessments - Administrative fee	\$0.00	\$44,267	\$0	\$44,267
			\$0.00	\$0	\$0	\$0
		TOTAL REVENUES	\$0.00	\$44,267	\$0	\$44,267

600 - WASTEWATER	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
<u>Expenditures</u>						
	7320	Professional Services (NBS)	\$0	\$18,750	\$13,763	\$11,564
		Bond payment	\$0	\$25,000	\$0	\$25,000
		Total Expenditures	\$0	\$43,750	\$13,763	\$36,564
		TRANSFER TO GENERAL FUND		\$26,155		\$2,703
		TOTAL EXPENSES		\$69,905		\$39,267

Proposed 2017-2018 Budget

Fund Revenue	\$44,267
Total Fund Expenses	\$39,267
Net	\$5,000
Roll Over 2015-2016	\$14,883
Roll Over 2016-2017	-\$25,638
Projected Fund Balance	-\$5,755

800 - DRAINAGE	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
Revenues						
Property taxes	4035	Property Taxes	\$21,613	\$21,613	\$15,125	\$22,746
	4505	HO Prop Tax Relief	\$146	\$146	\$77	\$149
TOTAL PROPERTY TAX			\$21,759	\$21,759	\$15,202	\$22,895
Special Taxes & Assess.	4400	Drainage Assessments	\$95,456	\$95,424	\$66,990	\$95,440
Total Special Taxes & Assess. Assessments			\$95,456	\$95,424	\$66,990	\$95,440
Use of Property & Money	4510	Investment Income on Funds	\$0	\$0	\$0	\$0
TOTAL USE OF Mon.&Prop			\$0	\$0	\$0	\$0
Other Revenue	4955	Other Govt State Aid	\$0	\$23	\$23	\$0
Total Other Revenue			\$0	\$23	\$23	\$0
		TOTAL DRAINAGE REVENUES	\$117,215	\$117,206	\$82,215	\$118,335

800 - DRAINAGE	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
Expenditures						
Salaries & Wages	8045	Overtime Pay	\$500	\$500	\$0	\$200
	8054	Salaries & Wages Regular	\$75,774	\$76,000	\$74,527	\$63,310
Total Salaries & Wages			\$76,274	\$76,500	\$74,527	\$63,510
Payroll Taxes & Benefits	5010	Total Fringe Benefits		\$0		\$0
	5030	Life Insurance - ER	\$1,055	\$50	\$12	\$100
	5050	Medicare - ER	\$1,327	\$300	\$148	\$500
	5060	Cafeteria Plan - ER	\$9,582	\$2,000	\$1,200	\$2,500
	5070	Retirement ER - Regular	\$9,213	\$8,500	\$6,909	\$8,000
	5071	Retirement ER -Addtl 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	\$200	\$87	\$200
	5132	Benefits Charged by Admin	\$0	\$0	\$0	\$0
	5197	Benefit Billings to Other Funds	\$0	\$0	\$0	\$0
Total Payroll Taxes&Benefits			\$32,039	\$15,289	\$11,328	\$15,500
		Total Payroll & Taxes	\$108,313	\$91,789	\$85,855	\$79,010

800 - DRAINAGE		Acct. Code Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
Expenditures						
Clothing and uniforms	7246	Uniform & Gear	\$200	\$100	\$82	\$100
Total Clothing & Uniforms			\$200	\$100	\$82	\$100
Travel and training						
	7324	Education & Training Fees	\$0	\$1,100	\$1,100	\$3,899
	8475	Training Materials	\$0	\$262	\$262	\$250
	8410	Certifications	\$0	\$0	\$0	\$100
	8510	Lodging and Meals	\$0	\$0	\$0	\$1,000
	8539	Training Meals	\$0	\$0	\$0	\$100
	8550	Mileage Reimbursement & Parking	\$0	\$0	\$0	\$300
Total Traveling & Training			\$0	\$1,362	\$1,362	\$5,649
Equipment and tools	6390	Equipment	\$0	\$2,154	\$2,154	\$500
	7242	Minor Tools, Accessories & Field	\$100	\$125	\$118	\$200
Total Equipment and Tools			\$100	\$2,279	\$2,272	\$700
Insurance, licenses and	6120	Computer Licenses	\$0	\$0	\$0	\$0
	6342	Fees - Regulatory	\$6,000	\$6,000	\$5,986	\$7,000
	6345	Property Taxes & Assess. Costs	\$0	\$105	\$105	\$200
	7325	Insurance	\$3,200	\$3,200	\$2,939	\$3,100
Total Ins.,Lic. & Regulatory Fees			\$9,200	\$9,305	\$9,030	\$10,300
	7320	Professional & Consulting	\$10,000	\$6,000	\$5,063	\$1,000
	7326	Legal Services	\$1,500	\$100	\$0	\$100
Total Legal & Professional			\$11,500	\$6,100	\$5,063	\$1,100
Misc Expenses						
	7211	Misc Fuel & Diesel	\$0	\$500	\$505	\$550
	7220	Gasoline	\$0	\$900	\$898	\$800
	7230	Misc Small Parts	\$100	\$800	\$747	\$500
	7249	Safety Supplies	\$300	\$250	\$196	\$200
Total Office Supplies & Oper.			\$400	\$2,450	\$2,346	\$2,050
Rent and utilities	6000	Cell Phones	\$1,110	\$1,388	\$1,388	\$1,250
	6025	Telephone	\$640	\$100	\$0	\$100
	7352	Rent - Office & Other Structures	\$1,400	\$100	\$45	\$100
	8610	Electric	\$1,050	\$1,700	\$1,515	\$1,500
	8670	Street Lighting	\$850	\$850	\$720	\$850
Total Rent and utilities			\$5,050	\$4,138	\$3,668	\$3,800
	6640	R & M - Equip & Other Non-Structural	\$5,000	\$1,200	\$990	\$1,000
	6750	R & M - Minor Tools & Equipment	\$0	\$500	\$418	\$500
	6800	R & M - Grounds & Collection	\$5,000	\$2,000	\$1,595	\$2,000
	6900	R & M - Buildings & Structures	\$5,000	\$100	\$58	\$200
Total Repairs & Maint.			\$15,000	\$3,800	\$3,061	\$3,700

Total Materials, Supplies &	\$41,450	\$28,172	\$25,522	\$27,399
TOTAL OPERATING EXPENSES	\$149,763	\$119,961	\$111,377	\$106,409
TRANSFER TO GENERAL FUND		\$46,498		\$10,814

800 - DRAINAGE	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 05-31-17	Proposed 17-18 Budget
<u>CAPITAL OUTLAY</u>						
		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
<u>Reserves</u>						
	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

Fund Revenue	\$118,335
Total Fund Expenses	\$219,333
Net	-\$100,998
Roll Over 2015-2016	\$314,133
Roll Over 2016-2017	-\$831
Projected Fund Balance	\$212,304

900-PARK & REC	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 04-30-17	Proposed 17-18 Budget
<u>Revenues</u>						
		Interest Revenue- Investments	\$0	\$900	\$569	\$900
			\$0	\$900	\$569	\$900
TOTAL PARK & REC REVENUES				\$900	\$569	\$900

900-PARK & REC	Acct. Code	Account Title	Adopted 16-17 Budget	Accounting Adjusted 16-17 Budget	Actuals as of 04-30-17	Proposed 17-18 Budget
<u>Expenditures</u>						
	7140	General Supplies & Minor Equipment	\$0	\$50	\$18	\$100
	7326	Legal Services	\$0	\$500	\$490	\$1,000
	7320	Professional Services (Studies)	\$0	\$1,000	\$0	\$3,000
Total Expenditures			\$0	\$1,550	\$508	\$4,100
TRANSFER TO GENERAL				\$11,624		\$5,407

Proposed 2017-2018 Budget	
Fund Revenue	\$900
Total Fund Expenses	\$9,507
Net	-\$8,607
Fund Cash Balance	\$293,564
Projected Balance	\$284,957