

800-DRAINAGE	Acct.	Adjusted Mid-Year Budget 16-17	Actuals as of 03-31-17	Proposed	Budget Difference	Comments
	Code Account Title			Budget 17-18		
<b><u>Revenues</u></b>						
Property taxes	4035	\$21,613	\$10,807	\$22,045	\$432	Estimate from the County Increase 2%
	4505	\$146	\$70	\$149	\$3	Estimate from the County Increase 2%
<b>TOTAL PROPERTY TAX</b>		<b>\$21,759</b>	<b>\$10,877</b>	<b>\$22,194</b>	<b>\$435</b>	
Special Taxes & Assess.	4400	\$95,456	\$71,592	\$97,365	\$1,909	
<b>Total Special Taxes &amp; Assess. Assessments</b>		<b>\$95,456</b>	<b>\$71,592</b>	<b>\$97,365</b>	<b>\$1,909</b>	
Use of Property & Money	4510	\$0	\$0	\$0	\$0	Investment Income will not apply No Investments
<b>TOTAL USE OF Mon.&amp;Prop</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Other Revenue	4955	\$23	\$0	\$0	-\$23	
<b>Total Other Revenue</b>		<b>\$23</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
	<b>TOTAL DRAINAGE REVENUES</b>	<b>\$117,238</b>	<b>\$82,469</b>	<b>\$119,559</b>	<b>\$2,321</b>	Small Increase

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	Code Account Title			Budget 17-18		
<b><u>Expenditures</u></b>						
Salaries & Wages						
	8045 Overtime Pay	500	312	500	\$0	
	8054 Salaries & Wages Regular	76,000	57,001	90,443	\$14,443	
<b>Total Salaries &amp; Wages</b>		<b>76,500</b>	<b>57,313</b>	<b>90,943</b>	<b>14,443</b>	
Payroll Taxes & Benefits						
	5010 Total Fringe Benefits	0	0	0	0	
	5030 Life Insurance - ER	1,055	791	1,250	-1,055	
	5050 Medicare - ER	1,327	996	1,590	-1,327	
	5060 Cafeteria Plan - ER	9,582	7,187	11,515	-9,582	
	5070 Retirement ER - Regular	9,213	6,910	9,800	-9,213	
	5071 Retirement ER -Addtl Pickup	1,843	1,382	2,400	-1,843	
	5075 Retirees Medical - ER	553	415	1,000	-553	
	5100 Unemployment Ins ER	0	0	0	0	
	5120 Worker's Compensation - ER	1,843	1,382	2,600	-1,843	
	5121 Cal Pers Unfunded Liability	0	0	0	0	
	5124 Retirement ER Tier 2	1,105	829	1,500	-1,105	
	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>26,521</b>	<b>19,891</b>	<b>31,655</b>	<b>-26,521</b>	
	<b>Total Payroll &amp; Taxes</b>	<b>103,021</b>	<b>77,204</b>	<b>122,598</b>	<b>-12,078</b>	

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	Code		Budget 16-17		Budget 17-18		
<b><u>Expenditures</u></b>							
Clothing and uniforms	7246	Uniform & Gear	200	72	100	-100	
<b>Total Clothing &amp; Uniforms</b>			<b>200</b>	<b>72</b>	<b>100</b>	<b>-100</b>	

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	Code		Budget 16-17		Budget 17-18		
<b><u>Expenditures</u></b>							
Equipment and tools							
	7242	Minor Tools, Accessories & Field	100	0	200	100	
<b>Total Equipment and Tools</b>			<b>100</b>	<b>0</b>	<b>200</b>	<b>0</b>	
Insurance, licenses and regulatory fees							
	6120	Computer Licenses	0	0	0	0	
	6342	Fees - Regulatory	6,000	5,986	8,000	2,000	
	6345	Property Taxes & Assess. Costs	0	105	200	200	
	7325	Insurance	3,200	2,939	3,100	-100	
<b>Total Ins.,Lic. &amp; Regulatory Fees</b>			<b>9,200</b>	<b>9,030</b>	<b>11,300</b>	<b>2,100</b>	
Professional & Consulting Services							
	7320	Professional & Consulting Services	10,000	4,959	6,000	-4,000	
	7326	Legal Services	1,500	0	0		
<b>Total Legal &amp; Professional</b>			<b>11,500</b>	<b>4,959</b>	<b>6,000</b>	<b>-4,000</b>	

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<b>Expenditures</b>						
	7211	Misc Fuel & Diesel	500	353	550	50
	7220	Gasoline	750	621	750	0
	7230	Misc Small Parts	90	747	650	560
	7249	Safety Supplies	300	0	100	-200
Total Office Supplies & Oper.			<b>1,640</b>	<b>1,721</b>	<b>2,050</b>	<b>410</b>
Rent and utilities	6000	Cell Phones	1,200	1,112	1,800	600
	6025	Telephone	640	0	100	-540
	7352	Rent - Office & Other Structures	300	45	300	0
	8610	Electric	1,700	1,225	1,800	100
	8670	Street Lighting	850	575	850	0
Total Rent and utilities			<b>4,690</b>	<b>2,957</b>	<b>4,850</b>	<b>160</b>
Repairs and maintenance						
	6640	R & M - Equip & Other Non-	5,000	990	2,000	-3,000
	6750	R & M - Minor Tools & Equipment	0	347	750	750
	6800	R & M - Grounds & Collection	5,000	1,595	3,500	-1,500
	6900	R & M - Buildings & Structures	5,000	58	750	-4,250
Total Repairs & Maint.			<b>15,000</b>	<b>2,990</b>	<b>7,000</b>	<b>-8,000</b>
Total Traveling & Training	8550	Mileage Reimbursement & Parking	50	0	0	0 No budget for 17-18
Total Traveling & Training			<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>
Total Materials and Supplies			42,380	21,729	31,500	-9,430
TOTAL OPERATING EXPENSES			145,401	98,933	154,098	-21,508

**Expenditures**

**Capital Outlay**

	Pump Purchase	17,574	17,574	50,000	32,426 8th pump purchase
	Control Panel	0	0	25,000	25,000 8th Street Control Panel
Total Capital Outlay		<b>17,574</b>	<b>17,574</b>	<b>75,000</b>	<b>57,426 Increase CIP Paid from CIP Restricted</b>

**Reserves**

	9571 Capital Outlay Reserve	0	0	0	0 Will not set aside Drainage Reserves 16/17-Negative Operating
	9572 General Contingency Reserve	0	0	0	0 Same for 17/18
Total Reserves (Set Aside)		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	Transfer out to the General Fund	46,498		32,870	-13,628	Revenues from Property Taxes and Assessments for 16/17 does not cover the cost of operating the Drainage Fund. Previously there were funds in the Unrestricted Fund Balance to cover the deficits.
<b>At Mid-Year</b>	Total Expenditures	-144,521		Total Expenditures	-154,098	The last \$73,812 of Unrestricted Fund Balance was used to cover the deficit 16/17.
Per 15-16 audit pg 51	Total Revenues	117,238		Total Revenues	122,598	In addition, the deficit for 17/18 was subsidized by the balance in the General Contingency Reserve
The total of \$298,955 is	Capital Outlay	-17,574		Capital Outlay	-75,000	of \$32,238 and a reversal from the CIP Reserve of \$32,132.
\$73,812 Unrestricted FB *	CIP Reserve to pay for Pump	17,574		CIP Reserve used	75,000	The Unrestricted fund balance at 06/30/2018 will be zero
\$32,238.22 Gen Cont Reserve	16-17 Unrestricted Reserve per Reserve Set-Aside	73,812 *		Use General Contingency Res. Restricted CIP Reserve Reserved	32,238	The Restricted General Contingency Reserve will be zero
\$192,905 CIP Res. Reserve	Transfer Out to the General Fund	-46,498		Transfer Out to GF	-32,870	The Restricted CIP Reserve will be \$192,905
	<b>Projected Unrestricted Fund Balance as 6/30/2017</b>	<b>31</b>		<b>Projected 6/30/2018 Unrestricted Fund Balance</b>	<b>0</b>	Less: 16/17 CIP -\$17,574 Less: 17/18 CIP -\$75,000 Less: Deficit subsidy 17/18 \$32,132 from Restricted CIP
	After adding the appropriate 16/17 salaries and wages the Drainage Fund has a negative projection	<b>Positive</b>				<b>17/18 NET BALANCE CIP RESERVE \$68,199</b>
	* Used prior year unrestricted fund to offset					<b>The Drainage Fund is in the need for additional revenue in fiscal year 18/19</b>