



February 6, 2020

TO: LOCSO Board of Directors

FROM: Ron Munds, General Manager

SUBJECT: Agenda Item 3A – 02/06/2020 Board Meeting
Approval of the Mid-Year budget adjustment requests for Fiscal Year 2019-2020.

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Marshall E. Ochylski

Vice President
Charles L. Cesena

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DESCRIPTION

Mid-Year budget adjustment requests to Fiscal Year 2019-2020 budget.

SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

Motion: I move that the Board approve the Mid-Year Adjustments requests as presented.

DISCUSSION

The following section of the report provides a summary of the requested mid-year changes to the Fiscal Year 2019-2020 budget by Fund. More detailed line item descriptions of each request are provided as an attachment to the report.

Fiscal Year 2019-20 Mid-Year Budget Adjustment Request Summary:

Fund 100 – Administration

Major Adjustment Requests: Salary/Wages; Payroll Taxes & Benefits; Employment Services

Impact to Budget: Request for an additional \$190,846.30 in revenue

Fund 100 – Mid-Year Budget Adjustment Summary

The Administration fund has experienced multiple expenditure changes since the original Fiscal Year 2019-20 budget was adopted. As reflected in the table below, personnel costs have risen considerably driven primarily by the hiring of a new General Manager that is now a district employee versus a contract position. The budgetary change from the Board approved employment agreement is a higher annual base salary which also increased the costs of providing benefits (health, dental, vision insurances and retirement) and the increase in the associated payroll taxes.

Other factors that contributed to the increases are the permanent Administrative Clerk position filled in August which was not budgeted for, the overlap in the transitional pay between the former and current Administrative Services Manager (five additional weeks than originally anticipated) and other “Personnel” line items in the budget that were either not budgeted for or were budgeted at a lesser amount than actual expenditures as of December 31, 2019.

Lastly, there were two one-time expenditures which were not budgeted for in the original budget, those being a vacation payout to the outgoing Administrative Service Manager and the purchase of the new payroll system.

The following table summarizes the requested changes to the Fund 100 budget. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

Fund 100 Budget Category	2019-2020 Budget	Mid Year Adjustment	Increase/ (Decrease)
Total Personnel	\$170,443.80	\$431,039.80	\$260,596.00
Clothing & Uniforms	\$200.00	\$200.00	\$0.00
Contract Services	\$51,600.00	\$58,156.00	\$6,556.00
Financial Services	\$3,100.00	\$4,700.00	\$1,600.00
Ins., Lic. & Regulatory Fees	\$34,759.98	\$37,129.34	\$2,369.36
Legal & Professional	\$198,626.00	\$114,836.90	-\$83,789.10
Office/Operations	\$19,538.00	\$20,105.65	\$567.65
Other Expense	\$2,000.00	\$1,500.00	-\$500.00
Rent & Utilities	\$42,650.00	\$43,595.00	\$945.00
Repairs & Maintenance	\$100.00	\$137.68	\$37.68
Travel & Training	\$3,950.00	\$4,325.00	\$375.00
Debt Service	\$0.00	\$2,088.71	\$2,088.71
TOTAL	\$526,967.78	\$717,814.08	\$190,846.30

Fund 100 Budget Adjustment Summary Notes:
Personnel expenses increase due to General Manager and Admin Clerk not included in budget for 2019/2020, and previous Admin Services Manager getting Board approval on July 11th to work 5 additional weeks to assist in training
Contract Expenses increase due to Criterion (Time Card Software), approved at 10/03/2019 Board Meeting to move \$8,000 from Admin Reserves to cover expense
Financial Services Increase due to decrease in interest received at Mechanics Bank which covered the bank charges (moved funds from General Checking to Pacific Premier)
Ins., Lic. & Regulatory Fees increase due to higher LAFCO fees
Legal & Professional decrease due to cancelation of General Manager Contract
Office/Operations increase due to CSDA raising their rates
Other Expenses decrease due to less items needed after move to new suite
Travel & Training increase due to new hire training
Debt Services increase due to credit card interest being left unpaid, will return to \$0 next Fiscal Year

Fiscal Impact to Other Funds

The table below represents the cost allocation financial impact to each fund center to pay for the increases in the Administration budget.

COST ALLOCATION PLAN					\$526,967.78	Approved amount		
FISCAL-YEAR 2019-2020					\$717,814.08	Proposed mid- year change		
TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS								
	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation %	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
Allocation \$	\$52,696.78	\$450,557.45	\$5,269.68	\$10,539.36	\$2,634.84	\$2,634.84	\$2,634.84	\$526,967.78
Proposed	\$71,781.41	\$613,731.04	\$7,178.14	\$14,356.28	\$3,589.07	\$3,589.07	\$3,589.07	\$717,814.08
Increase	\$19,084.63	\$163,173.59	\$1,908.46	\$3,816.93	\$954.23	\$954.23	\$954.23	\$190,846.30

Fund 200 – Bayridge Estates

Major Adjustment Requests: Increase in cost allocation funds to the Administrative budget and true up the cost of Phase 2 of the Septic Decommissioning Project.

Impact to Budget: \$1,504.67 budget increase.

Fund 200 – Mid-Year Budget Adjustment Summary

Fund 200 share of the increase to the Administration budget is \$954.23. Additionally, Phase 2 of the Septic Decommissioning Project was approximately \$510.00 over the estimated budget. The total budget increase being requested is \$1,504.67. There are adequate funds in Fund 200 cash balance in the District's General Checking account to cover the requested increase in budget.

The following table summarizes the requested changes to the Fund 200 budget.

Fund 200 Budget Category	2019-2020 Budget	Mid Year Adjustment	Increase/ (Decrease)
Services & Supplies	\$7,652.72	\$7,693.16	\$40.44
Capital Outlay	\$30,000.00	\$30,510.00	\$510.00
Debt Service	\$27,964.53	\$27,964.53	\$0.00
Transfers	\$2,634.84	\$3,589.07	\$954.23
TOTAL	\$68,252.09	\$69,756.76	\$1,504.67

Fund 301 – Fire

Major Adjustment Requests: Increase in interest income; increases in Services and Supplies; increase in Capital Outlay; true up of minor line item budgets; increase in cost allocation fund to the Administrative budget.

Impact to Budget: Increase in revenues of approximately \$17,650 and a \$28,660 increase in expenses for a net increase in expenditures of \$11,011.60.

Fund 301 – Mid-Year Budget Adjustment Summary

Fund 301 share of the increase to the Administration budget is \$19,085. There is a net gain in revenue of approximately \$17,650. Other changes include \$3,000 increase to Capital Outlay, \$8,554.35 increase to Services and supplies, and \$1,978.67 reduction in personnel expenses. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

The following table summarizes the requested changes to the Fund 301 budget.

Fund 301 Budget Category	2019-2020 Budget	Mid Year Adjustment	Increase/ (Decrease)
Revenue	\$ 2,978,679.22	\$ 2,996,328.30	\$ 17,649.08
Total Personnel	\$ 205,270.20	\$ 203,291.53	\$ (1,978.67)
Services & Supplies	\$ 2,471,893.55	\$ 2,480,447.90	\$ 8,554.35
Capital Outlay	\$ 743,000.00	\$ 746,000.00	\$ 3,000.00
Transfers	\$ 52,696.78	\$ 71,781.78	\$ 19,085.00
Expenditure Total	\$ 3,472,860.53	\$ 3,501,521.21	\$ 28,660.68
Net Total w/ Revenue Increase			\$ 11,011.60

Fund 400 – Vista de Oro

Major Adjustment Requests: Increase in cost allocation funds to the Administration budget.

Impact to Budget: \$654.23 increase.

Fund 400 – Mid-Year Budget Adjustment Summary

Fund 400 share of the increase to the Administration budget is \$954.23 which will be partially offset by a decrease in Legal Services (7326) by \$300.00 for a net budget increase of \$654.23. The estimated fiscal year revenue to budget expenditures projects an approximate \$2,900.00 positive budget balance at the end of the fiscal year. The positive budget balance will offset the requested budget increase of \$654.23.

The following table summarizes the requested changes to the Fund 400 budget.

Fund 400 Budget Category	2019-2020 Budget	Mid Year Adjustment	Increase/ (Decrease)
Services & Supplies	\$3,460.00	\$3,160.00	-\$300.00
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$2,634.84	\$3,589.07	\$954.23
TOTAL	\$12,806.33	\$13,460.56	\$654.23

Fund 500 – Water

Major Adjustment Requests: Increase in cost allocation funds to the Administrative budget; increase of Capital Outlay Reserves; decrease Infrastructure CIP (9006) line item; adjust line items in the Repair & Maintenance budget to account for the emergency repairs to the 8th Street well.

Impact to Budget: \$163,173.59 increase for Administration cost allocation offset by a corresponding decrease in the Infrastructure CIP budget; increase in Capital Outlay Reserve of \$350,000; moving \$17,000 (budget neutral) in the Repair & Maintenance budget to balance a line item for the emergency repairs to the 8th Street well.

Fund 500 – Mid-Year Budget Adjustment Summary

There is a three part request for Fund 500 budget adjustments. The first is adjusting for the cost allocation increase resulting from the increase in the Administration budget. The second, requesting an increase in the Capital Outlay Reserve based on the available fund balance. The third is moving funds

(budget neutral) between two line items in the Repairs & Maintenance budget (6641 & 7241) to cover the unanticipated repairs to the 8th Street well.

A significant portion of the requested cost allocation amount to fund increases in the Administration budget will be paid by Fund 500. The amount attributed to the request is \$163,173.59. Staff is proposing that the Infrastructure CIP budget (9006) be reduced by the this corresponding amount since two of the capital projects budgeted for this fiscal year will either come in under budget or will not be completed in this fiscal year as scheduled. The projects are as follows:

Project	Budgeted Cost	Estimated Cost
Program C Test Well	\$200,000	< \$100,000
8 th St. Lower Aquifer Well	\$315,824	Deferred to next Fiscal Year

Staff is recommending that the Capital Outlay Reserve be increased by \$350,000 based on the available fund balance at the end of the 2018-19 fiscal year and the current cash available in the Fund 500's percentage of the District's General Checking account.

At the end of the 2019-20 fiscal year, staff will return to the Board with a recommendation for further increases/decreases in the Capital Outlay Reserve depending on the progress of the remaining scheduled capital projects.

The following table summarizes the requested changes to the Fund 500 budget.

Fund 500 Budget Category	2019-2020 Budget	Mid Year Adjustment	Increase/ (Decrease)
Total Personnel	\$684,709.19	\$684,709.19	\$0.00
Services & Supplies*	\$728,860.33	\$728,860.33	\$0.00
Capital Outlay	\$1,410,824.00	\$1,247,650.41	(\$163,173.59)
Debt Service	\$275,633.00	\$275,633.00	\$0.00
Transfers	\$450,557.45	\$613,731.04	\$163,173.59
TOTAL	\$3,550,583.97	\$3,550,583.97	\$0.00
Reserves	\$57,000.00	\$407,000.00	\$350,000.00

*Includes the moving of funds between line items 6641 and 7241 which is budget neutral

Fund 600 – Wastewater

Major Adjustment Requests: Increase in cost allocation funds to the Administrative budget.

Impact to Budget: \$954.23 increase.

Fund 600 – Mid-Year Budget Adjustment Summary

Fund 600 share of the increase to the Administration budget is \$954.23. The estimated fiscal year revenue to budget expenditures projects an approximate \$31,700.00 positive fund balance at the end of the fiscal year. The positive fund balance will offset the requested budget increase of \$954.23.

The following table summarizes the requested changes to the Fund 600 budget.

Fund 600 Budget Category	2019-2020 Budget	Mid Year Adjustment	Increase/ (Decrease)
Services & Supplies	\$14,257.91	\$14,257.91	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$2,634.84	\$3,589.07	\$954.23
TOTAL	\$16,892.75	\$17,846.98	\$954.23

Fund 800 – Drainage

Major Adjustment Requests: Increase in cost allocation funds to the Administrative budget and increase in Capital Outlay Reserve.

Impact to Budget: \$3,793.20 increase in cost allocation funds to the Administrative budget; increase in Capital Outlay Reserve of \$94,572.08.

Fund 800 – Mid-Year Budget Adjustment Summary

Fund 800 share of the increase to the Administration budget is \$3,816.93. The estimated fiscal year revenue to budget expenditures projects an approximate \$6,750.00 positive fund balance at the end of the fiscal year. The positive fund balance will offset the requested budget increase of \$3,816.93. Additionally, staff is recommending that the Capital Outlay Reserve for Fund 800 be increased by \$94,572.08 based on the available cash exceeding any foreseeable fiscal needs. If approved, the Fund 800 reserves would be as follows:

Reserve Category	Reserve Amount
General Contingency	\$32,238.22
Capital Outlay	\$202,296.60
TOTAL	\$234,534.82

The following table summarizes the requested changes to the Fund 800 budget.

Fund 800 Budget Category	2019-2020 Budget	Mid Year Adjustment	Increase/ (Decrease)
Total Personnel	\$16,200.00	\$16,200.00	\$0.00
Services & Supplies	\$24,650.00	\$24,650.00	\$0.00
Capital Outlay	\$62,500.00	\$62,500.00	\$0.00
Transfers	\$10,539.36	\$14,356.29	\$3,816.93
TOTAL	\$ 113,889.36	\$ 117,706.29	\$ 3,816.93
Reserves	\$0.00	\$94,572.00	\$94,572.00

Fund 900 – Parks and Recreation

Major Adjustment Requests: Increase in cost allocation funds to the Administrative budget.

Impact to Budget: Increase in cost allocation funds to the Administrative budget.

Fund 900 – Mid-Year Budget Adjustment Summary

Fund 900 share of the increase to the Administration budget is \$1,908.46. The estimated fiscal year revenue to budget expenditures projects an approximate \$16,850.00 surplus at the end of the fiscal year. The surplus will offset the requested budget increase of \$1,908.46.

The following table summarizes the requested changes to the Fund 900 budget.

Fund 900 Budget Category	2019-2020 Budget	Mid Year Adjustment	Increase/ (Decrease)
Services & Supplies	\$11,200.00	\$11,200.00	\$0.00
Transfers	\$16,469.68	\$18,378.14	\$1,908.46
TOTAL	\$27,669.68	\$29,578.14	\$1,908.46

Attachments

100 - ADMINISTRATION		Fiscal YTD 12/31/2019	2019-2020 Budget	Mid Year Adjustment	Notes
<u>REVENUES</u>					
Service Charges & Fees					
4005	Copying Costs	2.00	20.00	20.00	
Total Service Charges & Fees		2.00		20.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	3,917.30	20,000.00	15,000.00	Less meetings in first half of year
8018	Holiday Pay	4,229.84	3,500.00	11,000.00	11 holidays at current rate of pay for 3 Admin employees
8045	Overtime Pay	1,020.33	3,500.00	1,200.00	
8050	Administrative Leave Pay	2,764.20	0.00	8,500.00	Two new Admin Employees - 40 hours before Calendar year and 40 hours for 2020.
8051	Floating Holiday Pay	590.56	1,000.00	3,050.00	8 hours in 2019 and 16 hours in 2020
8054	Salaries & Wages - Regular	103,907.64	90,000.00	290,000.00	Munds - \$150,000, Durban - \$70,567, Gilmer - \$40,821, Kudart - \$17,625, Munds Retirement \$11,000; General Manager and Administrative Clerk not included in the original budgeted
8060	Sick Leave Pay	0.00	2,000.00	2,000.00	
8066	Comp Time Used	0.00	2,000.00	0.00	
8081	Vacation Pay	21,384.16	3,000.00	24,500.00	Kudart Vacation payout \$21,384.00
Total Salaries/Wages		137,814.03	125,000.00	355,250.00	
Payroll Taxes & Benefits					
5020	FICA - ER	167.40	1,500.00	750.00	
5030	Life Insurance - ER	25.73	200.00	610.00	Increase due to more employees in Admin
5031	Disability Insurance	13.70	70.00	300.00	Increase due to more employees in Admin
5035	AD & D Insurance	6.52	60.00	140.00	Increase due to more employees in Admin
5040	LTD Insurance	96.40	1,000.00	1,800.00	Increase due to more employees in Admin
5050	Medicare - ER	2,068.73	2,500.00	4,212.00	Increase due to more employees in Admin

5060	Cafeteria Plan - ER	18,776.49	11,000.00	35,800.00	Carol \$6,262.50 Laura \$10,312.50 Ann \$1,750 & Ron \$17,450.64
5070	Retirement ER - Regular	5,567.81	18,000.00	3,700.00	Kudart Employer Contribution, budget will be \$0 next year.
5071	Retirement ER - Addl Pick-up	0.00	500.00	500.00	
5075	Retirees Medical - ER	2,079.35	5,100.00	3,264.00	A retiree decided not to use plan
5120	Workers Comp Insurance - ER	513.80	513.80	513.80	
5124	Retirement - ER - Tier 2	7,854.34	1,500.00	18,500.00	Munds, Gilmer & Durban Tier 2 ER contributions
Total Payroll Taxes & Benefits		37,170.27	41,943.80	70,089.80	
Employment Services					
5100	Unemployment Insurance - ER	1,556.21	3,000.00	5,000.00	
5103	Federal Un empl.	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	397.31	200.00	400.00	
6230	Medical Exam	270.00	300.00	300.00	
Total Employment Services		2,223.52	3,500.00	5,700.00	
Total Personnel		177,207.82	170,443.80	431,039.80	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	200.00	200.00	
Total Clothing & Uniform		0.00	200.00	200.00	
Contract Services					
6100	Labor & Support-IT Services	10,342.00	9,000.00	15,200.00	Time Force & Criterion (\$8800 from Admin Reserve Approved)
6110	IT Purchased Services	17,139.36	20,000.00	20,000.00	Website contract, Tech Express Contract
7100	Copier Contract-Maint & Usage	1,728.33	3,100.00	3,100.00	
7255	Security Services	523.16	1,000.00	1,056.00	
7321	Janitorial Cleaning & Supplies	1,645.22	2,600.00	2,900.00	
7342	Public Meeting Recordings	5,500.00	15,900.00	15,900.00	With additional \$200x12 sloscan archive service
Total Contract Services		36,878.07	51,600.00	58,156.00	
Financial Services					

7309	Late Fees	138.06	100.00	200.00	
7310	Bank Service Charges	2,648.84	3,000.00	4,500.00	Increase due to less interest received at Mechanics Bank (better interest rates at Pacific Premier)
Total Financial Services		2,786.90	3,100.00	4,700.00	
Ins., Lic. & Regulatory Fees					
6340	Misc Fees	29.98	200.00	200.00	
6341	LAFCO Fees	18,936.43	16,567.07	18,936.43	
6343	Lien & Notary Fees	30.00	30.00	30.00	
7325	Insurance	17,962.91	17,962.91	17,962.91	
Total Ins., Lic. & Regulatory Fees		36,959.32	34,759.98	37,129.34	
Legal & Professional					
7303	Professional Services - GM	10,636.90	96,126.00	10,636.90	No longer using after August 2019
7304	Professional Services - ACCTG	22,500.00	60,000.00	60,000.00	
7305	Auditing Services	19,290.00	22,000.00	22,000.00	
7320	Professional & Consulting Services	2,947.52	5,000.00	4,000.00	Will go down to almost \$0 next year, was for Temp front office
7326	Legal Services	12,735.15	15,000.00	18,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	500.00	200.00	
Total Legal & Professional		68,109.57	198,626.00	114,836.90	
Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	1,000.00	1,000.00	
6130	Computer Hardware	0.00	1,000.00	1,000.00	
7140	General Supplies & Minor Equipment	3,071.40	8,000.00	8,000.00	
7160	Postage, Shipping & Mail Supplies	1,563.43	3,000.00	3,000.00	
7226	Membership & Dues	100.00	6,538.00	7,077.00	CSDA raised their rates
7230	Misc Small Parts & Supplies	28.65	0.00	28.65	

Total Office/Operations		4,763.48	19,538.00	20,105.65	
Other Expense					
8735	Misc Department Admin	1,036.05	2,000.00	1,500.00	Add a cabinet, kitchen items, and dining table.
Total Other Expense		1,036.05	2,000.00	1,500.00	
Rent & Utilities					
6000	Cell Phones	405.00	0.00	945.00	
6025	Telephone	1,238.83	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	400.00	400.00	
7352	Rent - Offices & Other Structures	14,700.00	35,000.00	35,000.00	
8610	Electric	1,784.14	3,800.00	3,800.00	
8620	Gas Service	169.93	450.00	450.00	
Total Rent & Utilities		18,297.90	42,650.00	43,595.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	66.36	100.00	100.00	
6900	R & M - Buildings & Structures	37.68	0.00	37.68	
Total Repairs & Maintenance		104.04	100.00	137.68	
Travel & Training					
7323	Books, Publications & Subscriptions	225.00	50.00	225.00	
7324	Education & Training Fees	927.08	2,000.00	1,500.00	CSDA Training - New Hire
8539	Meals	431.74	600.00	600.00	For Directors
8541	Meals- Local Area - DIR	0.00	0.00	0.00	
8510	Lodging and Meals	593.96	1,000.00	1,000.00	Main Travel & Training for Duncan is completed
8550	Mileage Reimbursement & Parking	933.19	300.00	1,000.00	Trainings in Sacraemento, Fresno, Monterey and Grant Meeting in Monterey
Total Travel & Training		3,110.97	3,950.00	4,325.00	
Debt Service					
9023	Debt Service - Interest & Service Fee	2,088.71	0.00	2,088.71	Mechanic Bank CC Interest (one time only)
Total Debt Service		2,088.71	0.00	2,088.71	
Total Services & Supplies		174,135.01	356,523.98	286,774.28	

<u>TRANSFERS</u>					
9512	Transfer In	(263,483.88)	526,967.78	717,814.08	
	Total Transfers	(263,483.88)	526,967.78	717,814.08	
	Total Expenditures		526,967.78	717,814.08	

200 - BAYRIDGE ESTATES		Fiscal YTD 12/31/2019	2019-2020 Budget	Mid Year Adjustment	Notes
<u>REVENUE</u>					
Property Taxes					
4035	Property Taxes	2,339.59	9,517.00	9,517.00	
	Total Property Taxes	2,339.59	9,517.00	9,517.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	14,062.50	54,831.00	54,831.00	
	Total Special Taxes & Assessments	14,062.50	54,831.00	54,831.00	
Use of Money & Property					
4505	HO Prop Tax Relief	8.83	56.00	56.00	
4510	Investment Income on funds	0.55	0.00	0.00	
	Total Use of Money & Property	9.38	56.00	56.00	
	Total Revenues	16,411.47	64,404.00	64,404.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	169.00	128.56	169.00	
7325	Insurance	0.00	0.00	0.00	
	Total Ins., Lic. & Regulatory Fees	169.00	128.56	169.00	
Legal & Professional					
7320	Professional & Consulting Services	265.83	700.00	700.00	
7326	Legal Services	0.00	100.00	100.00	
	Total Legal & Professional	265.83	800.00	800.00	
Rent & Utilities					
8670	Street Lighting	2,380.53	6,724.16	6,724.16	
	Total Rent & Utilities	2,380.53	6,724.16	6,724.16	
	Total Services & Supplies	2,815.36	7,652.72	7,693.16	
Capital Outlay					
9006	Tank Decomission	30,509.03	30,000.00	30,510.00	Actual cost, Phase 2
	Total Capital Outlay	30,509.03	30,000.00	30,510.00	
Debt Service					
9804	Payment on Internal Loans	0.00	27,964.53	27,964.53	
	Total Debt Service	0.00	27,964.53	27,964.53	
<u>TRANSFERS</u>					

9511	Interfund Transfer	1,317.42	2,634.84	3,589.07	
	Total Transfers	1,317.42	2,634.84	3,589.07	Increase in Cost Allocation
Total Expenditures		4,567.61	68,252.09	69,756.76	
Net Revenues over Expenditures			(3,848.09)	(5,352.76)	

301 - FIRE		Fiscal YTD 12/31/2019	2019-2020 Budget	Mid Year Adjustments	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	95,145.75	95,145.75	
4035	Property Taxes	0.00	2,164,204.00	2,164,204.00	
	Total Property Taxes	0.00	2,259,349.75	2,259,349.75	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	7,628.55	0.00	7,628.55	NPP Aid
	Total Grant Revenue	7,628.55	0.00	7,628.55	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	26,336.00	26,336.00	
4050	Special Fire Tax	128,505.67	583,128.00	583,128.00	
	Total Special Taxes & Assessments	128,505.67	609,464.00	609,464.00	
Other Revenues					
4000	Ambulance Agreement	37,529.75	67,134.00	67,134.00	
	Total Other Revenues	37,529.75	67,134.00	67,134.00	
Use of Money &					
4505	HO Prop Tax Relief	413.59	12,752.00	12,752.00	
4510	Investment Income on funds	21,075.15	29,979.47	40,000.00	added \$10,021 for interest growth
4924	Gain/Loss on Disp of F/A	0.00	0.00	0.00	
	Total Use of Money & Property	21,488.74	42,731.47	52,752.00	
	Total Revenues	195,152.71	2,978,679.22	2,996,328.30	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	10,176.90	22,000.00	22,000.00	
8340	Resv FF-Shift Coverage	55,198.88	122,000.00	122,000.00	
8345	Resv FF-Special Projects	0.00	4,000.00	4,000.00	\$500-Weed abatement, \$3500-chipping event 2020
	Total Salaries/Wages	65,375.78	148,000.00	148,000.00	
Payroll Taxes &					
5021	FICA - Fire - ER	2,104.73	7,000.00	7,000.00	
5030	Life Insurance - ER	912.00	2,500.00	2,500.00	
5035	AD & D Insurance	240.00	850.00	850.00	

5051	Medicare - Reserves - ER	944.87	2,150.00	2,150.00	
5070	Retirement ER - Regular	11,527.26	20,000.00	20,000.00	
5120	Workers Comp Insurance - ER	6,330.20	6,330.20	6,330.20	
5124	Retirement - ER - Tier 2	2,935.76	7,000.00	7,000.00	
	Total Payroll Taxes & Benefits	24,994.82	45,830.20	45,830.20	
Employment Services					
5000	Medical Exams & Procedures	0.00	1,400.00	1,400.00	
5101	Unemp. Costs - Reserves	2,561.09	5,000.00	5,000.00	
5103	Federal Unemployment	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	57.81	40.00	60.00	add \$20 for trophy
6230	Medical Exam	3,001.33	5,000.00	3,001.33	reduce \$1998.67
	Total Employment Services	5,620.23	11,440.00	9,461.33	
	Total Personnel	95,990.83	205,270.20	203,291.53	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	751.50	2,000.00	2,000.00	
7248	Uniform Safety Boots	199.60	2,000.00	2,000.00	
	Total Clothing & Uniform	951.10	4,000.00	4,000.00	
Contract Services					
6100	Labor & Support-IT Services	1,600.00	0.00	1,600.00	One Time Criterion Expense (Payroll)
6110	IT Purchased Services	629.30	1,150.00	1,350.00	
7100	Copier Contract-Maint & Usage	1,287.38	1,800.00	2,000.00	
7202	Building Alarms & Security	252.57	500.00	500.00	
7204	Cleaning Supplies, Laundry & Fuel Services	865.30	4,000.00	4,000.00	
7222	Hazardous Materials CW JPA Cost	2,325.00	2,000.00	2,325.00	
7500	Schedule A Charges	0.00	2,267,703.00	2,267,703.00	
	Total Contract Services	6,959.55	2,277,153.00	2,279,478.00	
Equipment & Tools					
6055	Radios	0.00	25,000.00	25,000.00	Funded by 3160 Capitol Outlay Reserve
6440	Fire Personal Protection Equipment	0.00	15,000.00	15,000.00	
6460	Self-Contained Breathing Apparatus	2,027.28	2,500.00	2,500.00	
7234	Oxygen Supplies & Cylinder	0.00	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	5,978.75	54,585.00	54,585.00	
7242	Minor Tools, Accessories & Field Machines	89.12	500.00	500.00	

6610	Rescue-Extrication Equipment	0.00	1,500.00	1,500.00	
6611	Water Rescue Equipment	0.00	1,000.00	1,000.00	
6630	Rope & Climbing Equipment	0.00	1,000.00	1,000.00	
7252	Misc Hardware	84.36	350.00	350.00	
Total Equipment & Tools		8,179.51	101,785.00	101,785.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	15.00	20.00	20.00	
9154	Losses and Damages	0.00	50.00	50.00	
Total Financial Services		15.00	80.00	80.00	
Ins., Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	3,681.50	5,420.66	5,420.66	
7325	Insurance	24,929.89	24,929.89	24,929.89	
Total Ins., Licenses & Regulatory Fees		28,611.39	30,350.55	30,350.55	
Legal & Professional					
7320	Professional & Consulting Services	328.39	1,400.00	1,400.00	
7326	Legal Services	0.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	0.00	20.00	20.00	
Total Legal & Professional		328.39	1,770.00	1,770.00	
Office/Operations					
6120	Computer Hardware/Software/Licenses	428.71	1,700.00	1,700.00	
7140	General Supplies & Minor Equipment	430.25	5,000.00	10,000.00	add \$5000 for more hose/nozzles
7160	Postage, Shipping & Mail Supplies	163.00	300.00	300.00	
7216	Fire Prevention Education Materials	898.68	1,200.00	1,200.00	
7226	Membership & Dues	21.21	100.00	100.00	
7230	Misc Small Parts & Supplies	146.64	2,000.00	2,000.00	
7240	Propane	0.00	120.00	120.00	
Total Office/Operations		2,088.49	10,420.00	15,420.00	
Other Expense					
7201	White Goods & Accessories - bedding, towels	45.00	1,000.00	1,000.00	
7209	District Operating Center Expense	0.00	1,000.00	1,000.00	
7218	Cooking Products - Food, Drinks & Staples	213.40	500.00	500.00	
7224	Kitchen Cookware & Utensils	117.09	800.00	800.00	
7330	Misc Operating Expenses	0.00	0.00	0.00	

	Total Other Expense	375.49	3,300.00	3,300.00	
Rent & Utilities					
6000	Cell Phones	632.76	2,000.00	1,300.00	reduce \$700
6025	Telephone	2,727.54	4,000.00	5,700.00	add \$1700
8610	Electric	1,129.35	3,000.00	1,129.35	reduce \$1870.65
8620	Gas Service	386.95	1,500.00	1,200.00	reduce \$300
8630	Trash Services	640.43	1,300.00	1,300.00	
8640	Water and Water Services	1,965.18	4,000.00	4,000.00	
8659	Utility Cable Charges	384.64	1,400.00	800.00	reduce \$600
8670	Street Lighting	52.83	135.00	135.00	
	Total Rent & Utilities	7,919.68	17,335.00	15,564.35	
Repairs &					
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	421.42	1,000.00	500.00	Reduce \$500
6640	R & M - Equip & Other Non-	667.21	1,600.00	1,600.00	
6750	R & M - Minor Tools & Equipment	130.57	1,000.00	1,000.00	
6775	R & M -Operation/Field Equipment	0.00	800.00	800.00	
6800	R & M - Grounds & Collection Systems	0.00	1,500.00	1,500.00	
6900	R & M - Buildings & Structures	16,212.40	17,000.00	20,000.00	add \$3000 to move propane
	Total Repairs &	17,431.60	23,400.00	25,900.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	0.00	
7324	Education, Training, Seminar	62.10	1,000.00	1,000.00	
7141	CERT Training Supplies	0.00	100.00	100.00	
7323	Books, Publications & Subscriptions	188.04	200.00	200.00	
8405	Reserve FF Training Costs	688.00	1,000.00	1,500.00	Add \$500
	Total Travel & Training	938.14	2,300.00	2,800.00	
	Total Services & Supplies	73,798.34	2,471,893.55	2,480,447.90	
Capital Outlay					
9006	Infrastructure CIP	1,679.59	50,000.00	53,000.00	add \$3000 for Kitchen Chairs
9085	Vehicle Purchase	26,418.74	693,000.00	693,000.00	From Vehicle Reserve
	Total Capital Outlay	28,098.33	743,000.00	746,000.00	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	85,000.00	85,000.00	
9572	*General Contingency (Operations) Reserve	0.00	84,308.84	84,308.84	
	Total Reserves	0.00	169,308.84	169,308.84	
TRANSFERS					
9511	Interfund Transfer Out	26,384.40	52,696.78	71,781.78	increase \$19085

	Total Transfers	26,384.40	52,696.78	71,781.78	
	Total Expenditures	224,271.90	3,642,169.37	3,670,830.05	
	Net Revenues over Expenditures		(663,490.15)	(674,501.75)	

400 - VISTA DE ORO		Fiscal YTD 12/31/201 9	2019-2020 Budget	Mid Year Adjustment	Notes
REVENUES					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	2,943.00	15,768.00	15,768.00	
	Total Special Taxes & Assessments	2,943.00	15,768.00	15,768.00	
	Total Revenues	2,943.00	15,768.00	15,768.00	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	0.00	0.00	
7325	Insurance	0.00	0.00	0.00	
	Total Ins., Lic. & Regulatory Fees	0.00	0.00	0.00	
Legal & Professional					
7320	Professional & Consulting	265.83	700.00	700.00	
7326	Legal Services	0.00	300.00	0.00	There are no anticipated legal issues associated with this fund
	Total Legal & Professional	265.83	1,000.00	700.00	
Rent & Utilities					
8670	Street Lighting	942.14	2,460.00	2,460.00	
	Total Rent &	942.14	2,460.00	2,460.00	
	Total Services & Supplies	1,207.97	3,460.00	3,160.00	
Debt Service					
9804	Payment on Internal Loans	0.00	6,711.49	6,711.49	
	Total Debt	0.00	6,711.49	6,711.49	
TRANSFERS					
9511	Interfund Transfer Out	1,317.42	2,634.84	3,589.07	Increase in cost allocation
	Total Transfers	1,317.42	2,634.84	3,589.07	
	Total Expenditures	2,525.39	12,806.33	13,460.56	

	Net Revenues over Expenditures		2,961.67	2,307.44	

500 - WATER		Fiscal YTD 12/31/2019	2019-2020 Budget	Mid Year Adjustment	Notes
REVENUES					
Property Taxes					
4035	Property Taxes	(4,066.49)	125,384.00	125,384.00	
	Total Property Taxes	(4,066.49)	125,384.00	125,384.00	
Service Charges & Fees					
4030	Residential Single Family	1,163,970.82	2,193,000.00	2,193,000.00	
4102	Residential-Multi -Family-Water Sales	118,440.16	225,900.00	225,900.00	
4103	Commercial, Home Care, Retail-Water Sales	175,672.16	303,000.00	303,000.00	
4104	Irrigation- Water Sales	21,720.25	33,000.00	33,000.00	
4114	Water Other Service Revenues	(1,993.00)	1,000.00	1,000.00	
4931	Water Activation Fees	4,150.00	5,000.00	5,000.00	
4932	Penalties	12,317.36	20,000.00	20,000.00	
4933	Door Hangers/Lockout Notices	8,470.00	12,000.00	12,000.00	
4937	NSF Fees	300.00	400.00	400.00	
Total Service Charges & Fees		1,503,047.75	2,793,300.00	2,793,300.00	
Other Revenues					
4105	Recycled Water Revenue	0.00	0.00	0.00	
4930	Other Revenue	3,719.32	1,000.00	1,000.00	
Total Other Revenues		3,719.32	1,000.00	1,000.00	
Use of Money & Property					
4504	Interest Income	0.00	0.00	0.00	
4505	HO Prop Tax Relief	220.99	1,477.00	1,477.00	
4510	Investment Income on	29,111.95	20,000.00	20,000.00	
Total Use of Money & Property		29,332.94	21,477.00	21,477.00	
Total Revenues		1,532,033.52	2,941,161.00	2,941,161.00	

EXPENDITURES					
Personnel					
Salaries/Wages					
8018	Holiday Pay	9,338.89	25,000.00	25,000.00	
8045	Overtime Pay	409.44	4,000.00	4,000.00	
8050	Administrative Leave Pay	1,483.52	3,680.00	3,680.00	
8051	Floating Holiday Pay	1,569.76	5,000.00	5,000.00	
8054	Salaries & Wages - Regular	177,290.68	374,131.96	374,131.96	
8056	Retroactive Pay	330.72	1,000.00	1,000.00	
8060	Sick Leave Pay	9,955.21	24,150.00	24,150.00	
8063	Standby Pay	9,075.64	15,000.00	15,000.00	
8066	Comp Time	7,547.57	12,000.00	12,000.00	
8081	Vacation Pay	16,273.39	39,900.00	39,900.00	
Total Salaries/Wages		233,274.82	503,861.96	503,861.96	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	679.30	1,700.00	1,700.00	
5031	Disability Insurance	164.93	500.00	500.00	
5035	AD & D Insurance	160.00	0.00	0.00	
5040	LTD Insurance	1,160.16	3,300.00	3,300.00	
5050	Medicare - ER	3,472.19	9,000.00	9,000.00	
5060	Cafeteria Plan - ER	28,469.50	65,000.00	65,000.00	
5070	Retirement ER - Regular	45,929.55	67,000.00	67,000.00	
5075	Retirees Medical - ER	824.61	1,620.00	1,620.00	
5120	Workers Comp Insurance - ER	21,107.23	21,107.23	21,107.23	
5124	Retirement - ER - Tier 2	2,767.44	5,970.00	5,970.00	
Total Payroll Taxes & Benefits		104,734.91	175,197.23	175,197.23	
Employment Services					
5100	Unemployment Insurance - ER	868.00	5,500.00	5,500.00	
5103	Federal Unmpl	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	659.64	0.00	0.00	
6230	Medical Exam	280.00	150.00	150.00	
Total Employment Services		1,807.64	5,650.00	5,650.00	
Total Personnel		339,817.37	684,709.19	684,709.19	

Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	436.78	2,600.00	2,600.00	
7248	Uniform Safety Boots	542.01	1,000.00	1,000.00	
	Total Clothing & Uniform	978.79	3,600.00	3,600.00	
Services					
6100	Labor & Support IT Services	1,600.00	300.00	300.00	
6110	IT Purchased Services	1,605.50	5,400.00	5,400.00	
7250	Water Quality Testing	10,439.89	28,000.00	28,000.00	
7255	Security Services	0.00	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	297.72	850.00	850.00	
Total Contract Services		13,943.11	42,550.00	42,550.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	576.62	1,800.00	1,800.00	
7242	Minor Tools, Accessories & Field Machines	1,415.60	18,000.00	18,000.00	
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	24,237.54	75,000.00	75,000.00	
Total Equipment & Tools		26,229.76	95,300.00	95,300.00	
Financial Services					
7309	Late Fees	18.50	50.00	50.00	
7310	Bank Service Charges	30.00	0.00	0.00	
Total Financial Services		48.50	50.00	50.00	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	0.00	200.00	200.00	
6340	Misc Fees	0.00	3,000.00	3,000.00	
6342	Fees - Regulatory	17,809.27	18,000.00	18,000.00	
6345	Property Taxes & Assess.	3,158.84	6,300.00	6,300.00	
7325	Insurance	43,146.66	43,104.33	43,104.33	
Total Ins., Lic. & Regulatory Fees		64,114.77	70,604.33	70,604.33	

Legal & Professional					
7318	Professional & Consulting BMC	104,828.21	131,556.00	131,556.00	
7320	Professional & Consulting Services	1,091.91	10,000.00	10,000.00	
7326	Legal Services	3,730.57	20,000.00	20,000.00	
7336	Legal Services-	0.00	1,000.00	1,000.00	
7340	Legal	258.94	1,000.00	1,000.00	
Total Legal & Professional		109,909.63	163,556.00	163,556.00	
Office/Operations					
6130	Computer Hardware	0.00	3,000.00	3,000.00	
6140	Computer Software	6,481.23	7,500.00	7,500.00	
7140	General Supplies &	228.97	1,000.00	1,000.00	
7160	Postage, Shipping & Mail	4,243.06	15,000.00	15,000.00	
7180	Billing Supplies, Forms &	145.46	2,200.00	2,200.00	
7226	Membership & Dues	928.95	3,000.00	3,000.00	
7230	Misc Small Parts &	624.34	2,000.00	2,000.00	
7237	Process Control & Treatment	1,621.72	4,000.00	4,000.00	
7239	Water Treatment	4,100.27	8,000.00	8,000.00	
7249	Safety Supplies	207.93	1,000.00	1,000.00	
Total Office/Operations		18,581.93	46,700.00	46,700.00	
Other Expenses					
7330	Misc Operating	0.00	250.00	250.00	
7348	Water Conservation	6,471.59	10,000.00	10,000.00	
Total Other Expense		6,471.59	10,250.00	10,250.00	
Rent & Utilities					
6000	Cell Phones	1,531.27	3,500.00	3,500.00	
6025	Telephone	4,610.14	10,000.00	10,000.00	
7352	Rent - Offices & Other	0.00	0.00	0.00	
8610	Electric	51,860.67	100,000.00	100,000.00	
8620	Gas Service	34.25	250.00	250.00	
8630	Trash Services	699.90	3,000.00	3,000.00	
8644	Disposal	8,877.00	30,000.00	30,000.00	
8670	Street Lighting	203.42	400.00	400.00	
Total Rent & Utilities		67,816.65	147,150.00	147,150.00	
Repairs & Maintenance					

6405	R & M - Extinguishers	414.69	350.00	350.00	
6422	R & M - Hydrants	185.46	1,100.00	1,100.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	2,863.84	1,000.00	1,000.00	
6641	R & M - Wells	15,870.33	1,000.00	18,000.00	Increase by \$17,000; Emergency repairs to 8th Street Well
6750	R & M - Minor Tools & Equipment	1,005.51	2,400.00	2,400.00	
6800	R & M - Grounds & Collection Systems	700.00	600.00	600.00	
6830	Paving & Concrete	490.00	4,000.00	4,000.00	
6900	R & M - Buildings & Structures	10,078.81	16,000.00	16,000.00	
7241	R & M - Water Distribution System	44,548.47	99,400.00	82,400.00	Decrease by \$17,000; move to 6641
	Total Repairs & Maintenance	76,157.11	125,850.00	125,850.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	250.00	250.00	
7324	Education & Training Fees	1,179.73	5,900.00	5,900.00	
8410	Certifications	125.00	500.00	500.00	
8510	Lodging & Meals - Local	557.40	2,000.00	2,000.00	
8539	Meals	144.21	0.00	0.00	
8550	Mileage Reimbursement & Parking	242.15	500.00	500.00	
Total Travel & Training		2,248.49	9,150.00	9,150.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Mai	365.16	1,600.00	1,600.00	
7211	Misc Fuel & Diesel	2,289.49	2,300.00	2,300.00	
7220	Gasoline	2,270.47	5,000.00	5,000.00	
7228	Markings & Other Misc	0.00	200.00	200.00	

7232	Vehicle Repairs Parts, Tires & Lubricants	463.66	5,000.00	5,000.00	
Total Vehicle Maintenance & Repairs		5,388.78	14,100.00	14,100.00	
Total Services & Supplies		391,889.11	728,860.33	728,860.33	
Capital Outlay					
9006	Infrastructure CIP	35,610.70	1,410,824.00	1,247,650.41	Decrease by \$163,173.59
9059	Vehicles, Equipment, & Fixtures	8,033.03	0.00	0.00	
Total Capital Outlay		43,643.73	1,410,824.00	1,247,650.41	
Debt Service					
9022	Debt Service - Principal	165,777.35	165,777.00	165,777.00	
9023	Debt Service - Interest & Annual Fee	51,160.17	99,792.00	99,792.00	
9024	Loan Administration Fee	10,064.30	10,064.00	10,064.00	
Total Debt Service		227,001.82	275,633.00	275,633.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency	0.00	57,000.00	57,000.00	
Total Reserves		0.00	57,000.00	57,000.00	
TRANSFERS					
9511	Interfund Transfer Out	225,278.70	450,557.45	613,731.04	Cost allocation increase of \$163,173.59
Total Transfers		225,278.70	450,557.45	613,731.04	
Total Expenditures		1,227,630.73	3,607,583.97	3,607,583.97	
Net Revenues over Expenditures			(666,422.97)	(666,422.97)	

600 - WASTEWATER		YTD 12/31/201 9	2019-2020 Budget	Mid Year Adjustment s	Notes
REVENUES					
Other Revenue					
4034	Property Tax Revenue from	31,715.25	31,715.25	31,715.25	
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	16,892.75	16,892.75	
Total Revenues		31,715.25	48,608.00	48,608.00	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	34.00	34.00	
6345	Property Taxes & Assessments Costs	239.78	270.00	270.00	
Total Ins., Licenses &		239.78	304.00	304.00	
Legal & Professional					
7320	Professional & Consulting Services	7,922.18	13,853.91	13,853.91	
7326	Legal Services	0.00	100.00	100.00	
Total Legal & Professional		7,922.18	13,953.91	13,953.91	
7160	Postage, Shipping	0.00	0.00	0.00	
Total Services & Supplies		8,161.96	14,257.91	14,257.91	
Debt Service					
9805	Repayment Bond Reserve	0.00	0.00	0.00	
Total Debt Service		0.00	0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	1,317.42	2,634.84	3,589.07	Increase in cost allocation
Total Transfers		1,317.42	2,634.84	3,589.07	
Total Expenditures		9,479.38	16,892.75	17,846.98	
Net Revenues over Expenditures		22,235.87	31,715.25	30,761.02	

800 - DRAINAGE		Fiscal YTD 12/31/2019	2019-2020 Budget	Mid Year Adjustment s	Notes
REVENUES					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	0.00	
4035	Property Taxes	5,733.24	24,886.00	24,886.00	
	Total Property Taxes	5,733.24	24,886.00	24,886.00	
Special Taxes & Assessments					
4400	Drainage Assessments	23,859.00	95,312.00	95,312.00	
	Total Special Taxes & Assessments	23,859.00	95,312.00	95,312.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	283.50	0.00	0.00	
	Total Other Revenues	283.50	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	22.06	147.00	147.00	
4510	Investment Income on funds	2,917.33	300.00	300.00	
	Total Use of Money & Property	2,939.39	447.00	447.00	
	Total Revenues	32,815.13	120,645.00	120,645.00	
EXPENDITURES					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	3,203.70	16,000.00	16,000.00	
	Total Salaries/Wages	3,203.70	16,200.00	16,200.00	
	Total Personnel	3,203.70	16,200.00	16,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	108.31	300.00	300.00	
	Total Equipment & Tools	108.31	600.00	600.00	

Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	5,692.00	6,000.00	6,000.00	
6345	Property Taxes & Assessments Costs	202.80	200.00	200.00	
7325	Insurance	443.46	500.00	500.00	
	Total Insurance, Licenses & Regulatory Fees	6,338.26	6,700.00	6,700.00	
Legal & Professional					
7320	Professional & Consulting Services	265.84	2,000.00	2,000.00	
7326	Legal Services	0.00	500.00	500.00	
	Total Legal & Professional	265.84	2,500.00	2,500.00	
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	0.00	
7226	Membership & Dues	0.00	0.00	0.00	
7230	Misc Small Parts & Supplies	20.55	550.00	550.00	
7249	Safety Supplies	231.74	100.00	100.00	
	Total Office/Operations	252.29	650.00	650.00	
Other Expense					
7346	Promotional Expenses - Event	250.00	300.00	300.00	
	Total Other Expense	250.00	300.00	300.00	
Rent & Utilities					
6000	Cell Phones	842.04	1,700.00	1,700.00	
6025	Telephone	127.96	250.00	250.00	
8610	Electric	789.71	2,200.00	2,200.00	
8670	Street Lighting	417.63	1,000.00	1,000.00	
	Total Rent & Utilities	2,177.34	5,150.00	5,150.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	33.18	50.00	50.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	119.93	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	0.00	500.00	500.00	
6800	R & M - Grounds & Collection Systems	0.00	1,000.00	1,000.00	
6900	R & M - Buildings & Structures	0.00	1,500.00	1,500.00	

	Total Repairs & Maintenance	153.11	4,050.00	4,050.00	
Travel & Training					
7324	Education & Training Fees	0.00	2,000.00	2,000.00	
8410	Certifications	0.00	100.00	100.00	
8475	Training Materials	0.00	250.00	250.00	
8510	Lodging & Meals - Local	0.00	500.00	500.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	300.00	
	Total Travel & Training	0.00	3,150.00	3,150.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	18.40	0.00	0.00	
7211	Misc Fuel & Diesel	585.72	550.00	550.00	
7220	Gasoline	567.62	1,000.00	1,000.00	
	Total Vehicle Maintenance & Repairs	1,171.74	1,550.00	1,550.00	
	Total Services & Supplies	10,716.89	24,650.00	24,650.00	
Capital Outlay					
9006	Infrastructure CIP	0.00	62,500.00	62,500.00	
	Total Capital Outlay	0.00	62,500.00	62,500.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	Total Reserves		0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	5,269.68	10,539.36	14,356.29	Cost allocation increase
	Total Transfers	5,269.68	10,539.36	14,356.29	
	Total Expenditures	19,190.27	113,889.36	117,706.29	

900 - PARKS & RECREATION		Fiscal YTD 4/30/2019	2019-2020 Budget	Mid Year Adjustment	Notes
<u>REVENUE</u>					
Other Revenues					
4034	Property Tax Revenue from Water	31,715.25	31,715.25	31,715.25	
4655	Donations	0.00	0.00	0.00	
	Total Other Revenues	31,715.25	31,715.25	31,715.25	
Use of Money & Property					
4510	Investment Income on funds	3,749.00	1,607.78	1,607.78	
	Total Use of Money & Property	3,749.00	1,607.78	1,607.78	
	Total Revenues	35,464.25	33,323.03	33,323.03	
<u>EXPENDITURES</u>					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	9,000.00	9,000.00	
7326	Legal Services	2,600.00	2,000.00	2,000.00	
	Total Legal & Professional	2,600.00	11,000.00	11,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	100.00	100.00	
	Total Office/Operations	0.00	100.00	100.00	
Other Expense					
7330	Misc Operating Expenses	0.00	100.00	100.00	
	Total Other Expense	0.00	100.00	100.00	
	Total Services & Supplies	2,600.00	11,200.00	11,200.00	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	2,634.84	5,269.68	7,178.14	Cost allocation increase
	Total Transfers	2,634.84	5,269.68	7,178.14	
	Total Expenditures	5,234.84	16,469.68	18,378.14	
	Net Revenues over Expenditures	30,229.41	16,853.35	14,944.89	