



February 26, 2019

TO: Board of Directors
FROM: Renee Osborne, General Manager
Jose Acosta, Utility Systems Manager

SUBJECT: Agenda Item 11E – 3/7/2019 Board Meeting
Approve Fiscal Year 2018/2019 Mid-Year Budget Adjustments

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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Matthew D. Fourcroy
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DESCRIPTION

Approval of the 2018-2019 draft Mid-Year Budget adjustments.

SUMMARY STAFF RECOMMENDATION

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, Staff recommends that the Board adopt the following motion:

Motion: I move that the Board approve the Fiscal Year 2018/2019 Mid-Year Budget Adjustments.

DISCUSSION

Attached is the 2018-2019 Draft Mid-Year Budget with a short summary of adjustments to each fund.

Fund 100 Administration

After further review of the Board of Directors Compensation by the Bylaws as hoc committee, staff changed this line item back to \$12,000.

Administrative staff has moved to Suite 110 which comes equipped with a kitchen. Originally we had budgeted \$6,450 to install a kitchen in Suite 102. Alternatively, these funds are being used for moving expenses. We will not need all the funding that was originally anticipated. This item has been decrease to \$5,300. We upgraded Channel 20 since we had to move the fiber optic cable over to the new office. This has caused an increase under IT Supplies of \$6,145.

As we anticipated a new hire in September, we were uncertain about the salary range. We have decreased the salary line item (GL code 8054) from \$109,000 to \$98,000. We have had some other increases in payroll. CalPERS costs have increased by \$6,300.

In 2015, the District Accountant failed to pay Federal and Social Security taxes. The Federal Tax bill was received during the 2017/2018 budget and was paid. We received a 2015 Social Security penalty bill in January for \$4,200.

The Administration budget expenditures has increase from \$544,322 to \$549,922.75 (increase of \$5,600.75). Attached is the updated cost allocation budget adjustments.

Fund 200 Bayridge Estates

Expenses in Bayridge have decreased since the County took over the collection system. The District is still responsible for taking care of drainage in that area, which is charged to Fund 800 Drainage. As mentioned previous reports, Bayridge has eleven septic tanks that need to be decommissioned. Staff has received three quotes to start this process. The lowest price quoted is for approximately \$24,000. This amount can be paid by current assessments. The other costs associated with this fund are street lighting and the loan from the Water Fund which are also covered by the assessments.

Fund 200 will not need a loan.

Fund 301 Fire

Fund 301 required only minor adjustments during the 2018-2019 mid-year. The adjustments made were to accommodate YTD expenses. Some of these changes include a reduction in personnel salaries/wages and employment services and an increase in payroll taxes/benefits. Additional funds were made available for rescue/extrication equipment maintenance, rope/climbing equipment, and grounds & collection systems. Proceeds from the sale of MR-15 in the amount of \$22,500 was also added to the Vehicle Replacement Fund.

Total expenses increased from \$2,819,255.50 to \$2,841,755.50.

Fund 400 Vista De Oro

Since the County took over the collection system at Vista De Oro, there are two expenses associated with this fund; street lighting and the loan from the Water Fund. These expenses are covered by the current assessments.

The Vista De Oro fund has no changes.

Fund 500 Water

The Water Fund continues to experience revenues that are adequate to cover most operation, maintenance, and capital improvement project costs within the water department operating budget. A few line items will need some minor adjustments to cover costs that have been presented by projects or operating costs of the water department.

A request for a \$2,000 decrease in computer hardware is being requested as all computers are operating satisfactorily and purchase can be delayed until next budget. The \$2,000 being saved in computer hardware will be transferred into computer software, to cover costs associated with meter reading software. An increase of \$1,000 is being requested in the water conservation program in order to continue purchasing conservation items for the rest of this fiscal year. An increase of \$4,000 in R&M building and structures is being requested to replace a gate and some fencing at the 3rd Street well compound and building repairs at Palisades Well Site.

Worker's Comp Insurance has been decreased by \$8,672. This item has been paid in advance to the District's insurance company. The Basin Management Committee has updated their budget. This will be an increase to the District's share of their budget by \$5,092. We will be increasing the legal services line item by \$104,000 to cover legal expenses and a personnel issue. The personnel expense (\$82,000) will be covered by the remaining water property tax funds of \$149,788.75.

The Administrative Budget has also increased causing a change in allocation for Water from \$465,395 to \$469,802.

We have decreased the Capital Outlay Reserve allocation by \$94,993 to balance the Water Budget. Alternatively, the Water budget total expenditures have decreased from \$2,998,337.80 to \$2,997,337.80.

Fund 600 Wastewater

There has been a minor adjustment made to the Wastewater fund. We have had some research/legal fees associated with refinancing of the Bonds. The change in the legal line item is an increase from \$500 to \$1000. Because of the Bond refinancing, the \$25,000 payment will not need to be made in this fiscal year budget.

Total expenditures have changed from \$40,857.55 to \$16,417.04.

Fund 800 Drainage

The Drainage fund has a few minor modifications. An increase of \$50 in R&M extinguishers is requested to cover the costs of testing of fire extinguishers at the drainage sites. The second request is an increase of \$1,300 within R&M buildings & structures, this will cover the estimated costs for staff to construct awnings covering the newly installed panels at the drainage facilities. We have decreased regulatory, insurance fees by \$3,000, grounds and collections by \$1,000.

Total expenditures have changed from \$166,336.44 to \$163,036.44. Drainage reserves (\$13,171.69) will be used to balance Fund 800 2018-2019 fiscal budget.

Fund 900 Parks and Recreation

The Parks and Recreation fund expenses are covered by the Parks and Recreation reserves with a small amount of interest income. Since actual costs of the rubber chip removal project were not known, the project was not budgeted in the 2018-2019 fiscal budget. Total costs of the project were \$12,134.41 after donations of \$2,437.17.

Total change in budget from \$5,935.44 to \$23,099.23. With the donations towards the rubber chip project, the total amount needed from the Parks and Recreation Reserves to cover this budget would be \$19,054.28. Parks and Recreation Reserves will be used to fund the Parks and Recreation 2018-2019 fiscal budget.

SUMMARY

Finance Advisory, Utility Advisory and Parks and Rec Advisory Committees have had a chance to review the 2018-2019 Mid-Year Budget Adjustments. FAC reviewed the Mid-Year Adjustments at their February 25th committee meeting. Requested changes made:

- Under Fund 301, the end summary was changed regarding the sale of the vehicle
- Under Fund 301, GL code 7204 needed to be decreased by \$700 per the notes
- Under Fund 500, the summary regarding the water property tax was incorrect and modified
- Under Fund 900, remove \$6,000 for CEQA and \$1,500 for legal expenses towards the Dog Park

Attachments

100 - ADMINISTRATION

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
<u>REVENUES</u>					
Service Charges & Fees					
4005	Copying Costs	22.70	20.00	20.00	
Total Service Charges & Fees		22.70	20.00	20.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	6,100.00	12,000.00	12,000.00	
8018	Holiday Pay	3,126.76	4,000.00	4,000.00	
8045	Overtime Pay	3,107.49	5,000.00	4,000.00	Decrease by \$1000
8051	Floating Holiday Pay	620.48	1,000.00	1,000.00	
8054	Salaries & Wages - Regular	50,327.46	109,000.00	98,000.00	Decrease by \$10,000
8060	Sick Leave Pay	231.99	2,000.00	2,000.00	
8066	Comp Time Used	1,297.20	0.00	2,500.00	GL Added \$2500
8081	Vacation Pay	101.80	3,000.00	3,000.00	
Total Salaries/Wages		64,913.18	136,000.00	126,500.00	
Payroll Taxes & Benefits					
5020	FICA - ER	372.00	1,700.00	1,700.00	
5030	Life Insurance - ER	96.48	300.00	300.00	
5031	Disability Insurance	45.16	60.00	60.00	
5035	AD & D Insurance	25.43	0.00	50.00	GI Added \$50
5040	LTD Insurance	317.89	1,000.00	1,000.00	
5050	Medicare - ER	887.00	2,478.00	2,478.00	
5060	Cafeteria Plan - ER	7,038.31	8,625.00	10,000.00	Increase by \$2000
5070	Retirement ER - Regular	10,966.65	13,700.00	18,000.00	Increase by \$4300
5071	Retirement ER - Addl Pick-up	0.00	1,019.00	1,019.00	
5075	Retirees Medical - ER	1,905.31	3,000.00	3,000.00	
5120	Workers Comp Insurance - ER	431.11	4,675.00	4,675.00	
5124	Retirement - ER - Tier 2	629.21	0.00	1,128.00	
Total Payroll Taxes & Benefits		22,714.55	36,557.00	43,410.00	

100 - ADMINISTRATION

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
Employment Services					
5100	Unemployment Insurance - ER	1,070.12	3,400.00	3,400.00	
5103	Federal Un empl.	(928.67)	0.00	0.00	
6200	Hiring, Advertising & Other Costs	139.30	300.00	300.00	
6230	Medical Exam	150.00	125.00	150.00	Increase \$25
Total Employment Services		430.75	3,825.00	3,850.00	
Total Personnel		88,058.48	176,382.00	173,760.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	43.50	0.00	150.00	Added \$150
Total Clothing & Uniform		43.50	0.00	150.00	
Contract Services					
6100	Labor & Support-IT Services	6,305.75	4,500.00	8,000.00	Increase by \$2500
6110	IT Purchased Services	14,505.95	21,500.00	20,000.00	Decrease by \$1500
7100	Copier Contract-Maint & Usage	2,063.26	5,000.00	3,500.00	Decrease by \$1500
7255	Security Services	421.17	1,000.00	1,000.00	
7321	Janitorial Cleaning & Supplies	1,733.00	4,000.00	3,000.00	Decrease by \$1000
7342	Public Meeting Recordings	7,425.00	13,500.00	13,500.00	
Total Contract Services		32,454.13	49,500.00	49,000.00	
Financial Services					
7309	Late Fees	4,288.47	100.00	4,300.00	Increase \$4200 (SS 2015 Penalty)
7310	Bank Service Charges	1,686.44	3,000.00	3,000.00	
Total Financial Services		5,974.91	3,100.00	7,300.00	
Ins., Lic. & Regulatory Fees					
6340	Misc Fees	0.00	100.00	100.00	
6341	LAFCO Fees	16,567.07	20,000.00	16,567.07	Decrease by \$3432
6343	Lien & Notary Fees	30.00	0.00	60.00	Increase \$60
7325	Insurance	14,266.50	9,254.00	14,266.50	Increase by \$5012
Total Ins., Lic. & Regulatory Fees		30,863.57	29,354.00	30,993.57	

100 - ADMINISTRATION

		Fiscal YTD	Total Budget -	Mid Year	Notes
		1/31/2019	Original	Adjustment	
Legal & Professional					
7303	Professional Services - GM	48,063.00	96,126.00	96,126.00	
7304	Professional Services - ACCTG	30,000.00	60,000.00	60,000.00	
7305	Auditing Services	21,440.00	20,000.00	22,000.00	Increase by \$2000
7320	Professional & Consulting Services	3,666.31	10,000.00	7,000.00	Decrease of \$3000
7326	Legal Services	26,660.00	30,000.00	30,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	1,000.00	500.00	Decrease \$500
Total Legal & Professional		129,829.31	217,126.00	215,626.00	
Office/Operations					
6121	IT-Supplies & Miscellaneous	6,645.88	500.00	6,645.88	Increase \$6145.88 upgrade Channel 20
6130	Computer Hardware	448.47	1,500.00	500.00	Decrease \$1000
7140	General Supplies & Minor Equipment	5,017.75	5,000.00	6,000.00	Increase \$1000
7160	Postage, Shipping & Mail Supplies	2,008.93	3,200.00	3,000.00	Decrease \$200
7230	Misc.small parts	49.30	0.00	49.30	GI Added \$49.30
7226	Membership & Dues	6,538.00	6,500.00	6,538.00	Increase \$38
Total Office/Operations		20,708.33	16,700.00	22,733.18	
Other Expense					
7330	Misc Operating Expenses	39.99	100.00	100.00	
8735	Misc Department Admin	2,794.29	5,300.00	5,300.00	
Total Other Expense		2,834.28	5,400.00	5,400.00	

100 - ADMINISTRATION

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
Rent & Utilities					
6025	Telephone	2,097.55	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	400.00	400.00	
7352	Rent - Offices & Other Structures	20,300.00	35,000.00	35,000.00	
8610	Electric	1,801.41	3,800.00	3,800.00	
8620	Gas Service	230.13	450.00	450.00	
Total Rent & Utilities		24,429.09	42,650.00	42,650.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	73.36	110.00	110.00	
Total Repairs & Maintenance		73.36	110.00	110.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	49.00	1,300.00	500.00	Decrease by \$800
8539	Meals	260.09	2,000.00	1,000.00	Decrease by \$1000
8541	Meals- Local Area - DIR	0.00	100.00	100.00	
8550	Mileage Reimbursement & Parking	119.54	500.00	500.00	
Total Travel & Training		428.63	4,000.00	2,200.00	
Total Services & Supplies		247,639.11	367,940.00	376,162.75	
TRANSFERS					
9512	Transfer In	0.00	544,322.00	544,322.00	
Total Transfers		0.00	544,322.00	544,322.00	Increase in Budget by \$5,600.75
Total Expenditures		335,697.59	544,322.00	549,922.75	

200 - BAYRIDGE ESTATES

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
<u>REVENUE</u>					
Property Taxes					
4035	Property Taxes	5,319.68	9,052.00	9,052.00	
	Total Property Taxes	5,319.68	9,052.00	9,052.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	31,728.00	54,831.00	54,831.00	
	Total Special Taxes & Assessments	31,728.00	54,831.00	54,831.00	
Use of Money & Property					
4505	HO Prop Tax Relief	28.73	57.00	57.00	
4510	Investment Income on funds	(0.23)	0.00	0.00	
	Total Use of Money & Property	28.50	57.00	57.00	
	Total Revenues	37,076.18	63,940.00	63,940.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	275.12	500.00	500.00	
7325	Insurance	0.00	800.00	800.00	
	Total Ins., Lic. & Regulatory Fees	275.12	1,300.00	1,300.00	
Legal & Professional					
7320	Professional & Consulting Services	189.00	700.00	700.00	
7326	Legal Services	0.00	500.00	400.00	
	Total Legal & Professional	189.00	1,200.00	1,100.00	
Rent & Utilities					
8670	Street Lighting	4,108.91	6,224.16	6,724.16	
	Tank Decomission			24,000.00	
	Total Rent & Utilities	4,108.91	6,224.16	30,724.16	
	Total Services & Supplies	4,573.03	8,724.16	33,124.16	
Debt Service					
9804	Payment on Internal Loans	0.00	27,964.56	27,964.56	
	Total Debt Service	0.00	27,964.56	27,964.56	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	0.00	2,721.61	2,747.38	
	Total Transfers	0.00	2,721.61	2,749.61	
	Total Expenditures	4,573.03	39,410.33	63,838.33	
	Net Revenues over Expenditures	32,503.15	24,529.67	101.67	

301 - FIRE

		Fiscal YTD	Total Budget	Mid Year	Notes
		1/31/2019	- Original	Adjustment	
REVENUES					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	59,915.50	59,915.50	
4035	Property Taxes	1,083,602.00	2,062,770.00	2,062,770.00	
	Total Property Taxes	1,083,602.00	2,122,685.50	2,122,685.50	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	2,618.40	4,000.00	4,000.00	
	Total Grant Revenue	2,618.40	4,000.00	4,000.00	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	25,214.00	25,214.00	
4050	Special Fire Tax	282,563.05	561,557.00	561,557.00	
	Total Special Taxes & Assessments	282,563.05	586,771.00	586,771.00	
Other Revenues					
4000	Ambulance Agreement	18,760.25	67,134.00	67,134.00	
	Total Other Revenues	18,760.25	67,134.00	67,134.00	
Use of Money & Property					
4505	HO Prop Tax Relief	4,786.38	13,075.00	13,075.00	
4510	Investment Income on funds	19,941.94	25,590.00	25,590.00	
4924	Gain/Loss on Disp of F/A	22,500.00	0.00	22,500.00	Sale of Vehicle
	Total Use of Money & Property	47,228.32	38,665.00	61,165.00	
	Total Revenues	1,434,772.02	2,819,255.50	2,841,755.50	
EXPENDITURES					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	10,488.42	27,000.00	22,000.00	Decrease 5000
8340	Resv FF-Shift Coverage	61,128.09	98,000.00	99,000.00	Increase 1000
8345	Resv FF-Special Projects	409.18	7,100.00	1,600.00	Decrease 5500
	Total Salaries/Wages	72,025.69	132,100.00	122,600.00	
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	3,322.56	7,000.00	7,000.00	
5030	Life Insurance - ER	1,391.00	2,500.00	2,500.00	
5035	AD & D Insurance	392.50	800.00	800.00	

301 - Fire

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
5051	Medicare - Reserves - ER	1,052.49	2,100.00	2,100.00	
5070	Retirement ER - Regular	9,961.64	11,000.00	11,000.00	
5120	Workers Comp Insurance - ER	3,978.72	5,000.00	8,000.00	Increase 3000
5124	Retirement - ER - Tier 2	4,266.74	3,000.00	5,000.00	Increase 2000
	Total Payroll Taxes & Benefits	24,365.65	31,400.00	36,400.00	
Employment Services					
5000	Medical Exams & Procedures	1,141.00	1,275.00	1,275.00	
5101	Unemp. Costs - Reserves	3,151.60	8,000.00	5,000.00	Decrease 3000
5103	Federal Unemployment	(2,440.75)			
6200	Hiring, Advertising & Other Costs	20.00	0.00	20.00	Increase 20
6230	Medical Exam	2,885.00	3,800.00	4,885.00	Increase 1085
	Total Employment Services	4,756.85	13,075.00	11,180.00	
	Total Personnel	101,148.19	176,575.00	170,180.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	1,875.19	1,100.00	1,875.19	Increase 775
7248	Uniform Safety Boots	166.00	2,000.00	1,000.00	Decrease 1000
	Total Clothing & Uniform	2,041.19	3,100.00	2,875.19	
Contract Services					
6110	IT Purchased Services	485.49	1,080.00	1,080.00	
7100	Copier Contract-Maint & Usage	999.81	1,600.00	1,600.00	
7202	Building Alarms & Security	245.22	475.00	475.00	
7204	Cleaning Supplies, Laundry & Towel	1,481.95	3,700.00	3,000.00	Decrease 700
7222	Hazardous Materials CW JPA Cost	2,000.00	2,000.00	2,000.00	
7500	Schedule A Charges	1,083,602.00	2,192,419.00	2,192,419.00	
	Total Contract Services	1,088,814.47	2,201,274.00	2,200,574.00	
Equipment & Tools					
6440	Fire Personal Protection Equipment	14,861.03	14,000.00	14,861.03	Increase 861.03
6460	Self-Contained Breathing Apparatus	0.00	32,500.00	32,500.00	

301 - Fire

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
7234	Oxygen Supplies & Cylinder Rent	212.78	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	11,222.65	16,000.00	18,623.00	Increase 2623
7242	Minor Tools, Accessories & Field	54.41	250.00	250.00	
6610	Rescue-Extrication Equipment	0.00	0.00	1,500.00	Added GL
6630	Rope & Climbing Equipment	0.00	0.00	500.00	Added GL
7252	Misc Hardware	4.97	350.00	350.00	
Total Equipment & Tools		26,355.84	63,450.00	68,934.03	
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	100.00	100.00	
Total Financial Services		15.00	130.00	130.00	
Ins., Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	5,420.66	4,000.00	5,420.66	Increase 1420.66
7325	Insurance	21,231.53	20,400.00	21,232.00	Increase 831.53
Total Ins., Licenses & Regulatory Fees		26,652.19	24,400.00	26,652.66	
Legal & Professional					
7320	Professional & Consulting Services	532.00	1,400.00	1,400.00	
7326	Legal Services	0.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	0.00	75.00	75.00	
Total Legal & Professional		532.00	1,825.00	1,825.00	
Office/Operations					
6130	Computer Hardware	0.00	1,700.00	1,700.00	
7140	General Supplies & Minor Equipment	922.33	1,800.00	1,800.00	
7160	Postage, Shipping & Mail Supplies	101.84	300.00	300.00	
7216	Fire Prevention Education Materials	602.99	1,200.00	1,200.00	
7226	Membership & Dues	62.10	75.00	105.00	Increase 30
7230	Misc Small Parts & Supplies	44.58	300.00	300.00	
7240	Propane	21.82	100.00	100.00	
Total		1,755.66	5,475.00	5,505.00	

301 - Fire

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	300.00	300.00	
7209	District Operating Center Expense	0.00	450.00	450.00	
7218	Cooking Products - Food, Drinks & Staples	330.00	300.00	500.00	Increase 200
7224	Kitchen Cookware & Utensils	0.00	800.00	800.00	
	Total Other Expense	330.00	1,850.00	2,050.00	
Rent & Utilities					
6000	Cell Phones	1,169.73	1,550.00	2,350.00	Increase 800
6025	Telephone	2,694.42	3,700.00	3,700.00	
8610	Electric	2,619.14	1,000.00	2,620.00	Increase 1620
8620	Gas Service	590.71	910.00	910.00	
8630	Trash Services	714.87	1,850.00	1,850.00	
8640	Water and Water Services	1,913.51	4,704.00	4,704.00	
8659	Utility Cable Charges	828.10	1,400.00	1,400.00	
8670	Street Lighting	78.17	132.00	132.00	
	Total Rent & Utilities	10,608.65	15,246.00	17,666.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	300.00	300.00	
6405	R & M - Extinguishers	497.17	700.00	1,000.00	Increase 300
6640	R & M - Equip & Other Non-Structural Fixed Assets	642.90	1,600.00	1,600.00	
6750	R & M - Minor Tools & Equipment	62.88	1,000.00	1,000.00	
6775	R & M -Operation/Field Equipment	0.00	1,215.00	1,215.00	
6800	R & M - Grounds & Collection Systems	191.02	500.00	1,500.00	Increase 1000
6900	R & M - Buildings & Structures	1,307.60	4,300.00	4,300.00	
	Total Repairs & Maintenance	2,701.57	9,615.00	10,915.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	100.00	100.00	

301 - Fire

		Fiscal YTD	Total Budget	Mid Year	Notes
		1/31/2019	- Original	Adjustment	
7141	CERT Training Supplies	0.00	100.00	100.00	
7323	Books, Publications & Subscriptions	146.58	470.00	470.00	
8405	Reserve FF Training Costs	550.00	3,000.00	700.00	Decrease2300
	Total Travel & Training	696.58	3,670.00	1,370.00	
	Total Services & Supplies	1,160,503.15	2,330,035.00	2,338,496.88	
Capital Outlay					
9006	Infrastructure CIP	108,465.85	44,545.30	44,545.30	
9085	Vehicle Purchase	41,225.00	80,000.00	80,000.00	
	Total Capital Outlay	149,690.85	124,545.30	124,545.30	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	99,144.00	121,644.20	Increase 22,500.20 from vehicle sale
9572	*General Contingency (Operations) Reserve	0.00	34,524.00	31,941.43	Decrease \$2,582
	Total Reserves	0.00	133,668.00	153,585.63	
TRANSFERS					
9511	Interfund Transfer Out	0.00	54,432.20	54,992.28	
	Total Transfers	0.00	54,432.20	54,947.69	
	Total Expenditures	1,411,342.19	2,819,255.50	2,841,755.50	
	Net Revenues over Expenditures	23,429.83	0.00	0.00	

400 - VISTA DE ORO

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
<u>REVENUES</u>					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	8,647.00	15,768.00	15,768.00	
	Total Special Taxes & Assessments	8,647.00	15,768.00	15,768.00	
	Total Revenues	8,647.00	15,768.00	15,768.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	18.00	500.00	500.00	
7325	Insurance	0.00	500.00	500.00	
	Total Ins., Lic. & Regulatory Fees	18.00	1,000.00	1,000.00	
Legal & Professional					
7320	Professional & Consulting	145.00	700.00	700.00	
7326	Legal Services	0.00	300.00	300.00	
	Total Legal & Professional	145.00	1,000.00	1,000.00	
Rent & Utilities					
8670	Street Lighting	1,439.16	2,460.00	2,460.00	
	Total Rent & Utilities	1,439.16	2,460.00	2,460.00	
	Total Services & Supplies	1,602.16	4,460.00	4,460.00	
Debt Service					
9804	Payment on Internal Loans	0.00	6,711.49	6,711.49	
	Total Debt Service	0.00	6,711.49	6,711.49	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	0.00	2,721.61	2,721.61	
	Total Transfers	0.00	2,721.61	2,749.61	
	Total Expenditures	1,602.16	13,893.10	13,921.10	
	Net Revenues over Expenditures	7,044.84	1,874.90	1,846.90	

500 - WATER

		Fiscal YTD	Total Budget	Mid Year	Notes
		1/31/2019	- Original	Adjustment	
REVENUES					
Property Taxes					
4035	Property Taxes	111,015.93	149,788.75	149,788.75	
	Total Property Taxes	111,015.93	149,788.75	149,788.75	
Service Charges & Fees					
4030	Residential Single Family	1,264,805.36	2,135,000.00	2,135,000.00	
4102	Residential- Multi - Family-Water Sales	137,116.35	199,900.00	199,900.00	
4103	Commercial, Home Care, Retail-Water Sales	188,277.70	321,000.00	321,000.00	
4104	Irrigation- Water Sales	21,711.00	53,000.00	53,000.00	
4114	Water Other Service Revenues	(1,204.75)	1,000.00	1,000.00	
4931	Water Activation Fees	4,000.00	6,000.00	6,000.00	
4932	Penalties	17,158.76	20,000.00	20,000.00	
4933	Door Hangers/Lockout Notices	11,065.00	10,000.00	10,000.00	
4937	NSF Fees	335.00	500.00	500.00	
	Total Service Charges & Fees	1,643,264.42	2,746,400.00	2,746,400.00	
Other Revenues					
4105	Recycled Water Revenue	0.00	57,000.00	57,000.00	
4930	Other Revenue	3,595.08	1,000.00	1,000.00	
	Total Other Revenues	3,595.08	58,000.00	58,000.00	
Use of Money & Property					
4504	Interest Income	0.00	2,964.00	2,964.00	
4505	HO Prop Tax Relief	759.54	1,509.00	1,509.00	
4510	Investment Income on funds	2,493.51	4,000.00	4,000.00	
	Interfund Loan	34,676.05	34,676.05	34,676.05	
	Payments to Water				Not listed in actual Rev/Exp report
	Total Use of Money & Property	37,929.10	43,149.05	43,149.05	
	Total Revenues	1,795,804.53	2,997,337.80	2,997,337.80	

500 - WATER

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
EXPENDITURES					
Personnel					
Salaries/Wages					
8018	Holiday Pay	15,586.41	25,000.00	25,000.00	
8045	Overtime Pay	133.45	4,000.00	4,000.00	
8050	Administrative Leave Pay	2,018.40	3,680.00	3,680.00	
8051	Floating Holiday Pay	1,839.66	5,000.00	5,000.00	
8054	Salaries & Wages - Regular	203,138.86	356,316.15	356,316.15	
8056	Retroactive Pay	460.80	1,000.00	1,000.00	
8060	Sick Leave Pay	7,601.15	24,150.00	24,150.00	
8063	Standby Pay	11,073.63	14,700.00	14,700.00	
8066	Comp Time Used	9,027.23	11,550.00	11,550.00	
8081	Vacation Pay	21,933.54	39,900.00	39,900.00	
Total Salaries/Wages		272,813.13	485,296.15	485,296.15	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	788.50	1,700.00	1,700.00	
5031	Disability Insurance	207.84	500.00	500.00	
5035	AD & D Insurance	207.50	0.00	0.00	
5040	LTD Insurance	1,463.04	3,300.00	3,300.00	
5050	Medicare - ER	4,014.09	10,356.00	9,000.00	Decrease \$1356
5060	Cafeteria Plan - ER	36,946.47	65,000.00	65,000.00	
5070	Retirement ER - Regular	46,345.15	67,000.00	67,000.00	
5075	Retirees Medical - ER	970.19	1,620.00	1,620.00	
5120	Workers Comp Insurance - ER	15,767.18	24,440.00	15,767.18	Decrease\$8672
5124	Retirement - ER - Tier 2	3,186.72	3,720.00	5,970.00	Increase \$2250
Total Payroll Taxes & Benefits		109,896.68	177,636.00	169,857.18	
Employment Services					
5100	Unemployment Insurance - ER	2,443.26	5,500.00	5,500.00	
5103	Federal Unmpl	(1,961.74)	0.00	0.00	
6230	Medical Exam	0.00	150.00	150.00	
Total Employment Services		481.52	5,650.00	5,650.00	
Total Personnel		383,191.33	668,582.15	660,803.33	

500 - WATER

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	335.19	2,600.00	2,600.00	
7248	Uniform Safety Boots	346.60	1,000.00	1,000.00	
Total Clothing & Uniform		681.79	3,600.00	3,600.00	
Contract					
6100	Labor & Support-IT Services	0.00	300.00	300.00	
6110	IT Purchased Services	1,818.06	5,400.00	5,400.00	
7250	Water Quality Testing	16,074.00	28,000.00	28,000.00	
7255	Security Services	646.10	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	1,000.00	1,000.00	
7321	Janitorial Cleaning &	372.39	850.00	850.00	
Total Contract Services		18,910.55	43,550.00	43,550.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	1,385.17	800.00	1,500.00	Increase \$700
7242	Minor Tools, Accessories & Field Machines	1,441.57	3,500.00	3,500.00	
7253	Rent - Equipment	22.00	1,000.00	1,000.00	
7256	Meter Purchases & Replacements	51,697.68	75,000.00	75,000.00	
Total Equipment & Tools		54,546.42	80,300.00	81,000.00	
Financial Services					
7309	Late Fees	(0.58)	50.00	50.00	
7310	Bank Service Charges	13.56	0.00	0.00	
Total Financial Services		12.98	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	3,561.00	18,000.00	18,000.00	

500 - WATER

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
6345	Property Taxes & Assess. Costs	3,203.78	6,300.00	6,300.00	
7325	Insurance	34,272.96	33,000.00	34,272.96	Increase \$1272
Total Ins., Lic. & Regulatory Fees		41,037.74	60,500.00	61,772.96	
Legal & Professional					
7318	Professional & Consulting BMC	18,467.92	50,654.00	55,746.00	Increase \$5092
7320	Professional & Consulting Services	4,627.50	30,000.00	10,000.00	Decrease \$20,000
7326	Legal Services	105,127.50	11,000.00	115,000.00	Increase \$104,000
7336	Legal Services- ISJ	0.00	1,000.00	1,000.00	
7340	Legal	(353.32)	1,000.00	1,000.00	
Total Legal & Professional		127,869.60	93,654.00	182,746.00	
Office/Operations					
6130	Computer Hardware	0.00	3,000.00	1,000.00	Decrease \$2,000
6140	Computer Software	7,272.54	2,000.00	7,500.00	Increase \$5,500
7140	General Supplies & Minor Equipment	720.88	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	7,784.92	17,000.00	15,000.00	Decrease \$2000
7180	Billing Supplies, Forms & Printing	110.55	2,200.00	2,200.00	
7226	Membership & Dues	1,444.66	3,000.00	3,000.00	
7230	Misc Small Parts & Supplies	1,534.53	1,000.00	2,000.00	Increase \$1000
7237	Process Control & Treatment Supplies	2,127.38	4,000.00	4,000.00	
7239	Water Treatment Chemicals	3,858.79	8,000.00	8,000.00	
7249	Safety Supplies	540.62	3,000.00	1,000.00	Decrease \$2000
Total Office/Operations		25,394.87	44,200.00	44,700.00	
Other Expense					
7330	Misc Operating Expenses	19.50	250.00	250.00	
7348	Water Conservation Program	1,781.91	2,000.00	3,000.00	Increase \$1000
Total Other Expense		1,801.41	2,250.00	3,250.00	

500 - WATER

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
Rent & Utilities					
6000	Cell Phones	1,754.79	3,000.00	3,500.00	Increase \$500
6025	Telephone	5,236.93	8,200.00	10,000.00	Increase \$1800
7352	Rent - Offices & Other Structures	0.00	2,900.00	2,900.00	
8610	Electric	55,256.06	95,000.00	100,000.00	Increase \$5000
8620	Gas Service	88.75	250.00	250.00	
8630	Trash Services	1,690.08	4,000.00	4,000.00	
8644	Disposal Services	21,014.50	28,500.00	30,000.00	Increase \$1500
8670	Street Lighting	223.11	400.00	400.00	
Total Rent & Utilities		85,264.22	142,250.00	151,050.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	311.89	350.00	350.00	
6422	R & M - Hydrants	575.85	350.00	1,100.00	Increase \$750
6640	R & M - Equip & Other Non- Structural Fixed Assets	624.29	500.00	750.00	Increase \$250
6641	R & M - Wells	570.31	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	1,820.19	2,000.00	2,400.00	Increase \$400
6800	R & M - Grounds & Collection Systems	38.57	1,000.00	600.00	Decrease \$400
6830	Paving & Concrete	0.00	8,000.00	4,000.00	Decrease \$4000
6900	R & M - Buildings & Structures	2,268.05	2,000.00	6,000.00	Increase \$4,000
7241	R & M - Water Distribution System	6,982.70	20,000.00	15,000.00	Decrease \$5000
Total Repairs & Maintenance		13,191.85	35,200.00	31,200.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	250.00	250.00	
7324	Education & Training Fees	1,259.50	5,900.00	5,900.00	
8410	Certifications	0.00	500.00	500.00	
8510	Lodging & Meals - Local	446.16	2,000.00	2,000.00	

500 - WATER

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
8539	Meals	0.00	700.00	700.00	
8550	Mileage Reimbursement & Parking	98.54	700.00	700.00	
Total Travel & Training		1,804.20	10,050.00	10,050.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maint enance	658.61	1,600.00	1,600.00	
7211	Misc Fuel & Diesel	1,204.96	2,300.00	2,300.00	
7220	Gasoline	3,190.83	5,000.00	5,000.00	
7228	Markings & Other Misc Services	99.67	500.00	500.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	842.13	5,000.00	5,000.00	
Total Vehicle Maintenance & Repairs		5,996.20	14,400.00	14,400.00	
Total Services & Supplies		376,511.83	530,004.00	627,368.96	
Capital Outlay					
9006	Infrastructure CIP	91,603.62	502,524.00	502,524.00	
9059	Vehicles, Equipment, & Fixtures	32,602.28	0.00		
Total Capital Outlay		124,205.90	502,524.00	502,524.00	
Debt Service					
9022	Debt Service - Principal	160,870.79	160,871.00	160,871.00	
9023	Debt Service - Interest & Annual Fee	104,773.65	104,773.00	104,773.00	
9024	Loan Administration Fee	10,546.91	10,547.00	10,547.00	
Total Debt Service		276,191.35	276,191.00	276,191.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	498,641.34	403,266.56	Decrease \$95374.78
9572	*General Contingency (Operations) Reserve	0.00	57,000.00	57,000.00	
Total Reserves		0.00	555,641.34	460,266.56	

500 - WATER

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	0.00	465,395.31	469,802.72	
	Total Transfers	0.00	465,395.31	470,183.95	
	Total Expenditures	1,160,100.41	2,998,337.80	2,997,337.80	
Net Revenues over Expenditures		635,704.12	(1,000.00)	0.00	

600 - WASTEWATER

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
<u>REVENUES</u>					
Service Charges & Fees					
4062	Wastewater Admin Charge	25,000.00	44,246.40	44,246.40	
Total Service Charges & Fees		25,000.00	44,246.40	44,246.40	
Total Revenues		25,000.00	44,246.40	44,246.40	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	31.49	0.00	31.49	
6345	Property Taxes & Assessments Costs	269.54	270.00	270.00	
Total Ins., Licenses &		301.03	270.00	301.49	
Legal & Professional					
7320	Professional & Consulting Services	10,550.86	12,365.94	12,365.94	
7326	Legal Services	447.80	500.00	1,000.00	
Total Legal & Professional		10,998.66	12,865.94	13,365.94	
7160	Postage, Shipping	6.70	0.00	6.70	
Total Services & Supplies		11,306.39	13,135.94	13,667.43	
Debt Service					
9805	Repayment Bond Reserve	0.00	25,000.00	0.00	(No Bond Payment will need to be made this fiscal year because of refinancing)
Total Debt Service		0.00	25,000.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	0.00	2,721.61	2,721.61	
Total Transfers		0.00	2,721.61	2,749.61	
Total Expenditures		11,306.39	40,857.55	16,417.04	
Net Revenues over Expenditures		13,693.61	3,388.85	27,829.36	

800 - DRAINAGE

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Property Tax Revenue from Water	29,957.75	29,957.75	29,957.75	
4035	Property Taxes	13,909.92	24,015.00	24,015.00	
	Total Property Taxes	43,867.67	53,972.75	53,972.75	
Special Taxes & Assessments					
4400	Drainage Assessments	55,998.00	95,440.00	95,440.00	
	Total Special Taxes & Assessments	55,998.00	95,440.00	95,440.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	231.84	0.00	0.00	
	Total Other Revenues	231.84	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	75.54	152.00	152.00	
4510	Investment Income on funds	(0.62)	300.00	300.00	
	Total Use of Money & Property	74.92	452.00	452.00	
	Total Revenues	100,172.43	149,864.75	149,864.75	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	7,115.24	16,000.00	16,000.00	
	Total Salaries/Wages	7,115.24	16,200.00	16,200.00	
	Total Personnel	7,115.24	16,200.00	16,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	227.22	200.00	300.00	Increase \$100
	Total Equipment & Tools	227.22	500.00	600.00	

800 - Drainage

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	5,692.00	7,000.00	6,000.00	Decrease \$1000
6345	Property Taxes & Assessments Costs	108.56	200.00	200.00	
7325	Insurance	(131.40)	3,500.00	1,500.00	Decrease \$2000
	Total Insurance, Licenses & Regulatory Fees	5,669.16	10,700.00	7,700.00	
Legal & Professional					
7320	Professional & Consulting Services	366.25	2,000.00	2,000.00	
7326	Legal Services	35.00	1,000.00	500.00	Decrease \$500
	Total Legal & Professional	401.25	3,000.00	2,500.00	
Office/Operations					
7140	General Supplies & Minor Equipment	9.62	50.00	50.00	
7226	Membership & Dues	0.00	200.00	200.00	
7230	Misc Small Parts & Supplies	271.71	500.00	500.00	
7249	Safety Supplies	0.00	100.00	100.00	
	Total Office/Operations	281.33	850.00	850.00	
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	971.49	1,700.00	1,700.00	
6025	Telephone	144.91	250.00	250.00	
8610	Electric	993.41	2,200.00	2,200.00	
8670	Street Lighting	518.76	1,000.00	1,000.00	
	Total Rent & Utilities	2,628.57	5,150.00	5,150.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	36.68	0.00	50.00	Increase \$50
6640	R & M - Equip & Other Non-Structural Fixed Assets	212.83	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	425.12	500.00	500.00	

800 - Drainage

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
6800	R & M - Grounds & Collection Systems	32.16	2,000.00	1,000.00	Decrease \$1000
6900	R & M - Buildings & Structures	432.27	200.00	1,500.00	Increase \$1300
	Total Repairs & Maintenance	1,139.06	3,700.00	4,050.00	
Travel & Training					
7324	Education & Training Fees	0.00	2,200.00	2,200.00	
8410	Certifications	0.00	100.00	100.00	
8475	Training Materials	0.00	500.00	250.00	Decrease \$250
8510	Lodging & Meals - Local	0.00	500.00	500.00	
8539	Meals	0.00	100.00	100.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	300.00	
	Total Travel & Training	0.00	3,700.00	3,450.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	301.24	550.00	550.00	
7220	Gasoline	797.70	800.00	1,000.00	Increase \$200
	Total Vehicle Maintenance & Repairs	1,098.94	1,350.00	1,350.00	
	Total Services & Supplies	11,695.53	29,250.00	25,950.00	
Capital Outlay					
9006	Infrastructure CIP	53,827.68	110,000.00	110,000.00	
	Total Capital Outlay	53,827.68	110,000.00	110,000.00	
TRANSFERS					
9511	Interfund Transfer Out	0.00	10,886.44	10,998.46	
	Total Transfers	0.00	10,886.44	10,886.44	
	Total Expenditures	72,638.45	166,336.44	163,036.44	
Net Revenues over Expenditures		27,533.98	(16,471.69)	(13,171.69)	Will Use Drainage Reserves to balance

900 - PARKS & RECREATION

		Fiscal YTD 1/31/2019	Total Budget - Original	Mid Year Adjustment	Notes
<u>REVENUE</u>					
Other Revenues					
4655	Donations	2,437.17	0.00	2,437.17	
		2,437.17	0.00	2,437.17	
Total Other Revenues					
Use of Money & Property					
4510	Investment Income on funds	0.00	1,607.78	1,607.78	
		0.00	1,607.78	1,607.78	
Total Use of Money & Property					
		2,437.17	1,607.78	4,044.95	
Total Revenues					
<u>EXPENDITURES</u>					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	14,140.19	1,000.00	15,000.00	Increase \$14,000
7326	Legal Services	1,155.00	1,000.00	2,000.00	Increase \$1000
	Total Legal & Professional	15,295.19	2,000.00	17,000.00	
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	442.77	0.00	500.00	Increase \$500
	Total Other Expense	442.77	0.00	500.00	
	Total Services & Supplies	15,737.96	2,100.00	17,600.00	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	0.00	5,443.22	5,499.23	Increase \$56
	Total Transfers	0.00	5,443.22	5,499.23	
	Total Expenditures	15,737.96	7,543.22	23,099.23	
	Net Revenues over Expenditures	(13,300.79)	(5,935.44)	(19,054.28)	