



FINANCE ADVISORY COMMITTEE MEETING

Thursday, April 27, 2017 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS

Marshall Ochylski, Chairperson
Jon-Erik Storm, Alternate Chairperson
Michael Burns, Member
Jeff Edwards, Member
Lisa Gonzalez, Member
Cheri Grimm, Member
Christine Womack, Member

STAFF

Renee Osborne, General Manager
Ann Kudart, Administrative Services Manager

AGENDA

1. **Opening – 5:30 p.m.**
 - A. Call to Order
 - B. Flag Salute
 - C. Roll Call
2. **Approval of FAC Meeting Minutes of March 30, 2017**
(Recommendation approval)
Presented By: General Manager Osborne
3. **Chairperson's Update**
(Discussion Only, No Action Associated)
Presented By: Chairperson Ochylski
4. **Review of Board Item Regarding April 2017 Warrant Register for Disbursement**
(Recommendation to the Board)
Presented By: General Manager Osborne
5. **Review of Board Item Regarding the Initial Projected Fiscal Year 2017/2018 Budget**
(Recommendation to the Board)
Presented By: General Manager Osborne
6. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
7. **Schedule FAC Meeting** – Unless otherwise noted, the next FAC meeting will be held Thursday, May 25, 2017
8. **Closing Comments by FAC Committee Members**
9. **Adjournment**

ITEM 5

**REVIEW OF BOARD ITEM REGARDING
INITIAL PROJECTED FISCAL YEAR
2017/18 BUDGET**

100 - GF/ADMINISTRATION	Acct Code	Account Title	Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
<u>Revenues</u>							
Other Revenue	4005	Copying Costs	\$200	\$4	\$100	-\$100	The General Fund/Administration receives very little actual revenue
	4929	Settlement & Recoveries	\$0	\$0	\$0	\$0	
	4930	Other Revenues	\$0	\$0	\$0	\$0	
	4935	Sales/Specs	\$0	\$0	\$0	\$0	
	4989	Claim Revenue	\$0	\$0	\$0	\$0	
Total Other Revenue			\$200	\$4	\$4	-\$100	
Extra Ordinary/Loss/Gain Extra Ordinary/Loss/Gain	4700	Extraordinary Loss/Gain Bankruptcy	\$0	\$0	\$0	\$0	
TOTAL GF/ADMINISTRATION REVENUES			\$200	\$4	\$4	-\$100	Revenues for the Administration/General Fund come from the cost allocation plan which indicates the funds that contribute to Fund 100 List of transfer amounts by fund listed below
		Transfer In From Watewater	\$26,155	Wastewater	Transfer In	\$0	No longer required to charge Admin to this fund
		Transfer In From Fire	\$122,056	Fire Department	Transfer In	55,233	Fire Department 10%
		Transfer In From Water	\$360,356	Water Fund	Transfer In	441,866	Water Fund 80%
		Transfer In From Park & Recreation	\$11,624	Parks &	Transfer In	8,285	Parks and Recreation 1.5%
		Transfer In From Drainage	\$46,498	Drainage	Transfer In	33,140	Drainage 6%
		Transfer In From Bayridge	\$8,718	Bayridge	Transfer In	8,285	Bayridge 1.5%
		Transfer In From Vista De Oro	\$5,812	Vista DeOro	Transfer In	5,523	Vista DeOro 1%
		Fiscal 16/17	\$581,220		Fiscal 17/18	\$552,332	Cost Allocation Plan changed 17/18
							\$28,888 Reduced for fiscal 17/18

Proposed 17-18 Budget
Admin Fund 100

100 - GF/ADMINISTRATION	Acct Code	Account Title	Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Expenditures							
Salaries & Wages	7322	Director's Compensation	\$10,100	\$7,050	\$10,100	\$0	Some Board Members do not take compensation
	8018	Holiday pay	\$0	\$2,721	\$0	\$0	Included in Salary and Wages
	8045	Overtime Pay	\$6,000	\$5,454	\$6,000	\$0	Admin Services Director only
	8050	Administrative Leave Pay	\$0	\$0	\$0	\$0	No Admin Leave for current employees
	8051	Floating Holiday Pay	\$0	\$507	\$0	\$0	Included in Salary and Wages
	8054	Salaries & Wages - Regular	\$110,000	\$48,092	\$100,896	-\$9,104	General Manager & District Accountant working on contracts
	8060	Sick Leave Pay	\$0	\$1,397	\$0	\$0	Included in Salary and Wages
	8066	Comp Time Used	\$0	\$0	\$0	\$0	This category will be eliminated-Comp Time no longer allowed
	8081	Vacation Pay	\$0	\$1,759	\$0	\$0	Included in Salary and Wages
Total Salaries & Wages			\$126,100	\$66,980	\$116,996	-\$9,104	Decrease
Payroll Taxes & Benefits							
	5020	FICA - ER	\$1,200	\$1,177	\$1,700	\$500	Part time Administration Assistant
	5030	Life Insurance - ER	\$600	\$205	\$650	\$50	Admin Services Manager only
	5031	Disability Insurance	\$50	\$31	\$50	\$0	
	5050	Medicare - ER	\$1,650	\$987	\$1,843	\$193	
	5060	Cafeteria Plan - ER	\$9,000	\$6,375	\$9,000	\$0	Admin Services Manager 375 x 24
	5070	Retirement ER - Regular	\$11,000	\$6,875	\$10,325	-\$675	
	5071	Retirement ER -Addtl Pickup	\$750	\$312	\$750	\$0	Admin Services Manager only
	5075	Retirees Medical - ER	\$1,600	\$1,124	\$1,600	\$0	Premiums for employees no longer at the District
	5100	Unemployment Ins ER	\$750	\$1,362	\$1,600	\$850	Federal and State
	5120	Worker's Compensation - ER	\$4,479	\$4,479	\$4,800	\$321	Paid annually
	5121	Cal Pers Unfunded Liability	\$0	\$0	\$0	\$0	
	5124	Retirement ER Tier 2	\$0	\$0	\$0	\$0	
	5132	Benefits Charged by Admin	\$0	\$0	\$0	\$0	
	5197	Benefit Billings to Other Funds	\$0	\$0	\$0	\$0	
Total Payroll Taxes&Benefits			\$31,079	\$22,928	\$32,318	\$1,239	Increase
		Total Payroll & Taxes	\$157,179	\$89,908	\$149,314	-\$7,865	Decrease

Proposed 17-18 Budget
Admin Fund 100

100 - GF/ADMINISTRATION	Acct Code	Account Title	Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Expenditures							
Employment Services	6200	Hiring, Advertising & Other Costs	\$200	\$200	\$0	-\$200	No anticipated expenses 17/18
	6230	Medical Exam	\$70	\$70	\$0	-\$70	No anticipated expenses 17/18
Total Employment Services			\$270	\$270	\$0	-\$270	Decrease
Contract services	6100	Labor & Support-IT Services	\$8,000	\$4,668	\$7,000	-\$1,000	
	6110	IT Purchased Services	\$26,700	\$17,151	\$24,700	-\$2,000	Average \$2,060 x 12
	7100	Copier Contract	\$7,300	\$5,621	\$8,440	\$1,140	May decrease if all copiers at the District are bundled
	7255	Security Services	\$1,000	\$527	\$912	-\$88	Average \$76 x 12
	7321	Janitorial Cleaning Supplies	\$4,000	\$2,668	\$4,000	\$0	
	7342	Public Meeting Recordings	\$13,000	\$8,900	\$13,000	\$0	
Total Contract Services			\$60,000	\$39,535	\$58,052	-\$1,948	Decrease
Financial Services	7310	Bank Service Charges	\$1,001	\$2,265	\$3,000	\$1,999	Bank charges will be recorded in Admin and distributed through allocation plan These charges will not be charged directly to Depts.
Total Financial Services			\$1,001	\$2,265	\$3,000	\$1,999	Increase
Insurance, licenses and regulatory Regulatory Fees	6120	Computer Licenses	\$200	\$0	\$0	-\$200	
	6340	Misc Fees	\$500	\$0	\$100	-\$400	
	6341	LAFCO Fees	\$21,011	\$21,011	\$25,642	\$4,631	These fees have increased 3% each year \$4000 add'l for planning
	7325	Insurance	\$8,852	\$0	\$9,254	\$402	Paid annually-Increases 5% per year
Total Ins.,Lic. & Regulatory Fees			\$30,563	\$21,011	\$34,996	\$4,433	Increase
Legal and professional	7305	Auditing Services	\$18,650	\$20,050	\$22,000	\$3,350	Predict a small increase
	7302	Professional Services-GM	\$0	\$0	\$96,000	\$96,000	General Manager
	7303	Professional Services-ACCTG			\$48,000	\$48,000	District Accountant
	7304	Professional Services-Other			\$26,000	\$26,000	Miscellaneous Professional Services
	7320	Professional Services	\$180,935	\$139,830	\$0	-\$180,935	General Manager, District Accountant, and small Misc.
	7326	Legal Services	\$50,000	\$26,465	\$48,000	-\$2,000	\$4,000 average x 12
	7340	Legal Notifications & Mand Adver.	\$1,000	\$395	\$500	-\$500	
	7343	Election Expense	\$11,233	\$11,233	\$0	-\$11,233	No election expense 17/18
Total Legal & Professional			\$261,818	\$197,973	\$240,500	-\$21,318	Decrease

Proposed 17-18 Budget
Admin Fund 100

100 - GF/ADMINISTRATION	Acct Code	Account Title	Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Expenditures							
Office Supplies & Operations	6121	IT-Supplies & Miscellaneous	\$50	\$0	\$0	-\$50	
	6130	Computer Hardware	\$0	\$0	\$0	\$0	
	6140	Computer Software	\$50	\$0	\$0	-\$50	
	7140	General Supplies & Minor Equipment	\$8,000	\$4,280	\$8,000	\$0	
	7160	Postage, Shipping & Mail Supplies	\$5,000	\$3,504	\$5,500	\$500	Average \$438 x 12
	7226	Membership & Dues	\$7,000	\$6,126	\$7,000	\$0	
Total Office Supplies & Oper.			\$20,100	\$13,910	\$20,500	\$400 Increase	
Other expenses							
	8735	Misc Department Expense	\$2,500	\$0	\$200	-\$2,300	
Total Other Expenses			\$2,500	\$0	\$200	-\$2,300 Decrease	
Rent and utilities							
	6025	Telephone	\$4,200	\$2,188	\$3,360	-\$840	Average \$280.00 x 12
	7352	Rent - Office & Other Structures	\$33,079	\$24,379	\$34,800	\$1,721	\$2,900 x 12
	7350	Rent - Meetings	\$1,750	\$1,750	\$0	-\$1,750	Meetings being held at District Offices
	8610	Electric	\$3,600	\$1,943	\$3,000	-\$600	Average \$250 x 12
	8620	Gas Service	\$550	\$264	\$500	-\$50	Average \$42 x 12
	8630	Trash Services	\$0	\$0	\$0	\$0	No trash services included with the rent
Total Rent and utilities			\$43,179	\$30,524	\$41,660	-\$1,519 Decrease	
Repairs and maintenance							
	6405	R & M - Extinguishers	\$110	\$110	\$110	\$0	Annual inspection
Total Repairs & Maint.			\$110	\$110	\$110	\$0 Increase	
Travel and training							
	7323	Books, Publications & Subscriptions	\$400	\$239	\$400	\$0	
	7324	Education & Training Fees	\$1,000	\$0	\$1,500	\$500	Admin Serv. Dir Training and CPA Training on MIP
	8541	Meals Local Area-Director	\$100	\$0	\$100	\$0	
	8539	Training Meals	\$1,000	\$705	\$1,000	\$0	
	8550	Mileage Reimb. & Room & Parking	\$2,000	\$350	\$1,000	-\$1,000	
Total Traveling & Training			\$4,500	\$1,294	\$4,000	-\$500 Decrease	
		Total Materials and Supplies	\$5,730	\$1,869	\$4,610	-\$1,120	
		TOTAL OPERATING EXPENSES	\$5,730	\$1,869	\$4,610	-\$1,120	
		TOTAL ADMINISTRATION/General Fund	\$5,730	\$1,869	\$4,610	-\$1,120	
				Proposed 17-18 Budget Admin Fund 100			

100 - GF/ADMINISTRATION	Acct Code	Account Title	Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Expenditures							
Repairs and maintenance							
	6405	R & M - Extinguishers	\$110	\$110	\$110	\$0	Annual inspection
Total Repairs & Maint.			\$110	\$110	\$110	\$0	Increase
Travel and training							
	7323	Books, Publications & Subscriptions	\$400	\$239	\$400	\$0	
	7324	Education & Training Fees	\$1,000	\$0	\$1,500	\$500	Admin Serv. Dir Training and CPA Training on MIP
	8541	Meals Local Area-Director	\$100	\$0	\$100	\$0	
	8539	Training Meals	\$1,000	\$705	\$1,000	\$0	
	8550	Mileage Reimb. & Room & Parking	\$2,000	\$350	\$1,000	-\$1,000	
Total Traveling & Training			\$4,500	\$1,294	\$4,000	-\$500	Decrease
		Total Materials and Supplies	\$424,041	\$306,892	\$403,018	-\$21,023	
		TOTAL OPERATING EXPENSES	\$581,220	\$396,801	\$552,332	-\$28,888	
		TOTAL ADMINISTRATION/General Fund	\$581,220	\$396,801	\$552,332	-\$28,888	
Transfers Ins and Outs							
		Transfer In from Departments for Administration Costs	\$581,220		\$552,332		
			16/17		17/18		
		Wastewater	\$26,155	4.50%	\$0	0.00%	Distribution for cost allocation changed in 17/18
		Fire Department	\$122,056	21.00%	\$55,233	10.00%	
		Water Fund	\$360,356	62.00%	\$441,866	80.00%	
		Parks and Recreation	\$11,624	2.00%	\$8,285	1.50%	
		Drainage	\$46,498	8.00%	\$33,140	6.00%	
		Bayridge	\$8,718	1.50%	\$8,285	1.50%	
		Vista DeOro	\$5,812	1.00%	\$5,523	1.00%	
Total Transfers In and Out			\$581,220	100%	\$552,332	100%	

**LOCS
BUDGET IN BRIEF
EXPENDITURES**

100 - GF/ADMINISTRATION	<u>Acct Code</u>	<u>Account Title</u>	<u>Mid-Year 16-17</u>	<u>Actuals as of 03-31-17</u>	<u>Proposed Budget 17-18</u>	<u>Budget Differences</u>	<u>Comments</u>
<u>Expenditures</u>							
		Total Salaries & Wages	\$126,100	\$66,980	\$116,996	-\$9,104	
		Total Payroll Taxes&Benefits	\$31,079	\$22,928	\$32,318	\$1,239	
		TOTAL PERSONNEL EXPENSES	\$157,179	\$89,908	\$149,314	-\$7,865	
		Total Employment Services	\$270	\$270	\$0	-\$270	
		Total Contract Services	\$60,000	\$39,535	\$58,052	-\$1,948	
		Total Financial Services	\$1,001	\$2,265	\$3,000	\$1,999	
		Total Insurance, Licenses, & Reg.Fees	\$30,563	\$21,011	\$34,996	\$4,433	
		Total Legal & Professional	\$261,818	\$197,973	\$240,500	-\$21,318	
		Total Office & Operational Supplies	\$20,100	\$13,910	\$20,500	\$400	
		Total Other Expenses	\$2,500	\$0	\$200	-\$2,300	
		Total Rent & Utility	\$43,179	\$30,524	\$41,660	-\$1,519	
		Total Repairs & Maintenance	\$110	\$110	\$110	\$0	
		Total Traveling & Training	\$4,500	\$1,294	\$4,000	-\$500	
		TOTAL MATERIALS & SUPPLIES	\$424,041	\$306,892	\$403,018	-\$21,023	
		TOTAL BUDGET	\$581,220	\$396,801	\$552,332	-\$28,888	

Proposed 17-18 Budget
Admin Fund 100

200 - BAYRIDGE	<u>Acct Code</u>	<u>Account Title</u>	<u>Adjusted Mid-Year 16-17</u>	<u>Actuals as of 03-31-17</u>	<u>Proposed Budget 17-18</u>	<u>Budget Differences</u>	<u>Comments</u>
<u>Revenues</u>							
Property taxes	4035	Property Taxes	\$8,347	\$6,260	\$8,725	\$378	Estimated Revenue from the County
	4505	HO Prop Tax Relief	\$57	\$40	\$70	\$13	Estimated Revenue from the County
TOTAL PROPERTY TAX			\$8,404	\$6,300	\$8,795	\$391	Small increase
Special Taxes & Assess.	4550	Lighting & Septic Assessment	\$54,831	\$41,123	\$56,927	\$2,096	Estimated Revenue from the County
Total Special Taxes & Assessments			\$54,831	\$41,123	\$56,927	\$2,096	Small increase
		TOTAL BAYRIDGE REVENUES	\$63,235	\$47,423	\$65,722	\$2,487	Bayridge will be receiving revenue 17/18

200 - BAYRIDGE	<u>Acct Code</u>	<u>Account Title</u>	<u>Adjusted Mid-Year 16-17</u>	<u>Actuals as of 03-31-17</u>	<u>Proposed Budget 17-18</u>	<u>Budget Differences</u>	<u>Comments</u>
<u>Expenditures</u>							
Salaries & Wages	8018	Holiday Pay	\$0	\$809	\$0	\$0	
	8051	Floating Holiday	\$0	\$232	\$0	\$0	
	8054	Regular Salaries	\$18,944	\$12,162	\$15,074	-\$3,870	
	8060	Sick Leave	\$0	\$732	\$0	\$0	
	8066	Comp Time Used	\$0	\$588	\$0	\$0	
	8081	Vacation	\$0	\$1,234	\$0	\$0	
Total Salaries & Wages			\$18,944	\$15,757	\$15,074	-\$3,870	
Payroll Taxes & Benefits							
	5030	Life Insurance - ER	\$106	\$79	\$99	-\$7	
	5050	Medicare - ER	\$477	\$358	\$403	-\$74	
	5060	Cafeteria Plan - ER	\$1,799	\$1,349	\$1,436	-\$363	
	5070	Retirement ER - Regular	\$2,401	\$1,801	\$1,902	-\$499	
	5071	Retirement ER -Add'l Pickup	\$807	\$605	\$699	-\$108	
	5075	Retirees Medical - ER	\$343	\$257	\$247	-\$96	
	5100	Unemployment Ins ER	\$0	\$0	\$0	\$0	
	5120	Worker's Compensation - ER	\$387	\$290	\$288	-\$99	
	5121	Cal Pers Unfunded Liability	\$0	\$0	\$0	\$0	
	5124	Retirement ER Tier 2	\$310	\$233	\$202	-\$108	
	5133	Benefits Charged by Water	\$0	\$0	\$0	\$0	
	5197	Benefit Billings to Other Funds	\$0	\$0	\$0	\$0	
Total Payroll Taxes&Benefits			\$6,630	\$4,972	\$5,276	-\$1,354	
		Total Payroll & Taxes	\$25,574	\$20,729	\$20,350	-\$5,224	

200 - BAYRIDGE	Acct Code	Account Title	Adjusted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Expenditures							
Insurance, licenses and regulatory fees							
	6342	Fees - Regulatory	\$1,500	\$1,044	\$1,500	\$0	
	6345	Property Taxes & Assess. Costs	\$500	\$268	\$500	\$0	
	7325	Insurance	\$800	\$735	\$800	\$0	
Total Ins.,Lic. & Regulatory Fees			\$2,800	\$2,047	\$2,800	\$0	
	7320	Professional & Consulting Services	\$5,000	\$2,867	\$500	-\$4,500	
	7326	Legal Services	\$1,500	\$831	\$500	-\$1,000	
Total Legal & Professional			\$6,500	\$3,698	\$1,000	-\$5,500	
Rent and utilities	6000	Cell Phones	\$100	\$94	\$115	\$15	
	6025	Telephone	\$0	\$0	\$0	\$0	
	7352	Rent - Office & Other Structures	\$50	\$34	\$0	-\$50	
	8610	Electric	\$0	\$0	\$0	\$0	
	8620	Gas Service	\$0	\$0	\$0	\$0	
	8630	Trash Services	\$0	\$0	\$0	\$0	
	8645	Septage Handling	\$32,000	\$12,020	\$0	-\$32,000	
	8670	Street Lighting	\$6,000	\$3,830	\$4,300	-\$1,700	
Total Rent and Utilities			\$38,150	\$15,978	\$4,415	-\$33,735	
	Total Materials and Supplies		\$47,450	\$21,723	\$8,215	-\$39,235	
	TOTAL OPERATING EXPENSES		\$73,024	\$42,452	\$28,565	-\$44,459	Reduction in Expenses-County now Operating
	Transfer out to General Fund		\$8,718	\$6,602	\$8,285	-\$433	Reduction in Transfer to the General Fund
	No Capital Outlay Expenses		\$0	\$0	\$0	\$0	
	Interfund Loan to Water		\$125,000	Proposed 17-18 Budget Bayridge Fund 200			

Revenue	\$25,574
Expenditures	-\$47,450
Transfer to the General Fund	-\$8,718
Projected at 06/30/2017 Operating	-\$30,594
Unrestricted Fund Balance at 06/30/2016	-\$6,825

Projected Unrestricted Fund 06/30/2017	-\$37,419
Carried over to 17/18	

Revenue	\$65,722	There is a negative projected
Expenditures	-\$28,565	Unrestricted Fund Balance projected for 17/18
Transfer to Admin	-\$8,285	
Interfund Loan to Water	-\$125,000	
Projected at Operating	-\$96,128	
Unrestricted Fund at 06/30/2015	-\$37,419	

Projected Unrestricted Fund 06/30/2018	-\$133,547 Negative****
---	--------------------------------

There is a restricted reserve
for \$8,000
Septic System
Decommission

301 - FIRE	Acct Code	Account Title	Adjusted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Revenues							
Property taxes							
	4035	Property Taxes	\$1,905,834	\$92,825	\$2,000,451	\$94,617	Includes Prop. Taxes from Water
	4505	HO Prop Tax Relief	\$12,883	\$0	\$13,141	\$258	
TOTAL PROPERTY TAX			\$1,918,717	\$92,825	\$2,013,592	\$94,875	
Special taxes and assessments							
	4015	CSA 9-I Assessments	\$24,480	\$0	\$25,214	\$734	
	4050	Special Fire Tax	\$529,401	\$0	\$540,000	\$10,599	
	4055	Mutual Aid Reimbursement	\$1,135	\$1,135	\$2,000	\$865	
TOTAL SPECIAL TAXES &			\$555,016	\$1,135	\$567,214	\$12,198	
Use of money and property							
	4501	Interest-Undistributed Taxes					
	4510	Investment Income on Funds	\$2,000	\$1,296	\$1,000	-\$1,000	
	4934	Gain on Sale of Fixed Assets-Fire Truck					
TOTAL USE OF Mon.&Prop			\$2,000	\$1,296	\$1,000	-\$1,000	
Other Revenue							
	4000	Ambulance Agreement	\$67,134	\$0	\$67,134	\$0	
	4655	Donations	\$100	\$100	\$100	\$0	
	4932	Penalties	\$0	\$0	\$0	\$0	
	4950	Grant Revenue	\$0	\$0	\$0	\$0	
	4955	Govt Other State Aid & Reimbursements	\$2,245	\$2,245	\$0	-\$2,245	
	4957	Govt Other Fed Aid & Reimbursements	\$0	\$0	\$0	\$0	
Total Other Revenue			\$69,479	\$2,345	\$67,234	-\$2,245	
TOTAL FIRE DEPARTMENT REVENUES			\$2,545,212	\$97,601	\$2,649,040	\$103,828	

Proposed 17-18 Budget
Fire Fund 301

301 - FIRE	Acct Code	Account Title	Adjusted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Expenditures							
Salaries & Wages							
	8290	Resv FF-OT Em Res Off Duty	\$1,400	\$1,051	\$1,600	\$200	
	8295	Resv FF-Overtime/Shift Coverage	\$19,100	\$12,085	\$22,050	\$2,950	
	8310	Resv FF-Emerg Resp-Off Duty	\$2,300	\$1,529	\$2,660	\$360	
	8330	Resv FF- Mutual Aid Coverage	\$0	\$0		\$0	
	8340	Resv FF-Shift Coverage	\$71,000	\$66,501	\$82,000	\$11,000	
	8345	Resv FF-Special Projects	\$4,500	\$2,425	\$5,550	\$1,050	
	8355	Resv FF- Training & Drills	\$4,100	\$2,683	\$4,724	\$624	
	8360	Resv FF-Weed Abatement	\$1,038	\$124	\$1,205	\$167	
Total Salaries &			\$103,438	\$86,398	\$119,789	\$16,351	
Payroll Taxes & Benefits							
	5021	FICA - Fire - ER	\$5,750	\$5,011	\$7,000	\$1,250	
	5030	Life Insurance - ER	\$1,960	\$1,794	\$2,500	\$540	
	5031	Disability Insurance	\$0	\$0		\$0	
	5035	AD and D Insurance	\$1,050	\$603	\$1,000	-\$50	
	5051	Medicare - Reserves - ER	\$1,560	\$1,352	\$2,000	\$440	
	5070	Retirement - ER -Regular	\$450	\$277	\$750	\$300	
	5120	Workers Comp Insurance - ER	\$9,600	\$6,392	\$8,500	-\$1,100	
	5124	Retirement - ER -Tier 2	\$2,700	\$1,434	\$2,200	-\$500	
Total Payroll			\$23,070	\$16,863	\$23,950	\$880	
Total Personnel Expenses			\$126,508	\$103,261	\$143,739	\$17,231	
Employment Services	5000	Medical Exams & Procedures	\$2,640	\$779	\$2,440	-\$200	
	5101	Unemp. Costs - Reserves	\$3,700	\$2,762	\$3,700	\$0	
	6200	Hiring, Advertising & Other Costs	\$0	\$0	\$0	\$0	
	6230	Medical Exam	\$4,899	\$4,899	\$2,800	-\$2,099	
Total Employment			\$11,239	\$8,440	\$8,940	-\$2,299	
Clothing and uniforms	7246	Uniform & Gear	\$2,300	\$1,687	\$1,800	-\$500	
	7248	Uniform Safety Boots	\$4,450	\$4,250	\$1,400	-\$3,050	
Total Clothing & Uniforms			\$6,750	\$5,937	\$3,200	-\$3,550	

Proposed 17-18 Budget
Fire Fund 301

301 - FIRE	Acct Code	Account Title	Adjusted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Expenditures							
Contract Services							
	6110	IT Purchased Services	\$900	\$553	\$1,080	\$180	
	7202	Building Alarms & Security	\$500	\$445	\$450	-\$50	
	7204	Cleaning Supplies, Laundry &	\$3,700	\$1,936	\$3,700	\$0	
	7209	District Operating Center	\$0	\$0	\$0	\$0	
	7222	Hazardous Materials	\$2,000	\$2,000	\$2,000	\$0	
	7499	CSA 9-I Payments for Services to	\$0	\$0	\$0	\$0	
	7500	Schedule A Charges	\$1,994,494	\$700,000	\$2,164,108	\$169,614	
Total Contract Services			\$2,001,594	\$704,934	\$2,171,338	\$169,744	
Equipment and Tools							
	7252	Miscellaneous Hardware	\$342	\$545	\$2,000	\$1,658	
	6055	Radios -Non Capital	\$1,009	\$1,009	\$4,000	\$2,991	
	6440	Fire Personal Protection Equipment	\$10,040	\$2,549	\$14,198	\$4,158	
	6460	Self-Contained Breathing	\$200	\$200	\$2,500	\$2,300	
	6610	Rescue-Extrication Equipment	\$1,500	\$0	\$1,500	\$0	
	6630	Rope & Climbing Equipment	\$500	\$0	\$500	\$0	
	7234	Oxygen Supplies & Cylinder Rent	\$700	\$0	\$500	-\$200	
	7242	Minor Tools, Accessories & Field	\$400	\$21	\$800	\$400	
Total Equipment and Tools			\$14,691	\$4,324	\$25,998	\$11,307	
Financial services							
	7310	Bank Service Charges	\$0	\$0	\$0	\$0	\$0 Bank Service Charges will be distributed through the cost allocation plan in the future
	8735	Misc Department Admin					
Total Financial Services			\$0	\$0	\$0	\$0	
Insurance, licenses and regulatory fees							
	6120	Computer Licenses	\$0	\$0	\$500	\$500	
	6340	Misc Fees	\$0	\$0	\$300	\$300	
	6345	Property Taxes & Assessments	\$2,150	\$1,418	\$2,500	\$350	
	7325	Insurance	\$19,227	\$19,227	\$19,900	\$673	
Total Ins.,Lic. & Regulatory Fees			\$21,377	\$20,645	\$23,200	\$1,823	
Legal & Professional							
	7320	Professional & Consulting Services	\$1,577	\$1,250	\$2,800	\$1,223	
	7326	Legal Services	\$700	\$420	\$1,500	\$800	
	7340	Legal Notifications & Mandated	\$0	\$0	\$100	\$100	
Total Legal & Professional			\$2,277	\$1,670	\$4,400	\$2,123	

Proposed 17-18 Budget
Fire Fund 301

301 - FIRE	Acct Code	Account Title	Adjusted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Expenditures							
Office Supplies & Ops	6121	IT-Supplies & Miscellaneous	\$0	\$0		\$0	
	6130	Computer Hardware	\$0	\$0	\$1,300	\$1,300	
	7100	Copier Contract	\$1,925	\$1,223	\$1,800	-\$125	
	7140	General Supplies & Minor	\$1,720	\$574	\$2,000	\$280	
	7160	Postage, Shipping & Mail Supplies	\$118	\$118	\$100	-\$18	
	7200	Batteries - Common Sizes	\$0	\$0	\$0	\$0	
	7216	Fire Prevention Education	\$1,031	\$1,031	\$1,200	\$169	
	7226	Membership & Dues	\$425	\$425	\$1,000	\$575	
	7238	Paramed+C260ic & EMT Small Tools & Supplies	\$16,000	\$11,658	\$16,000	\$0	
	7240	Propane	\$0	\$0	\$400	\$400	
	7307	Office Tools & Accessories	\$0	\$0		\$0	
Total Office Supplies & Ops			\$21,219	\$15,029	\$23,800	\$2,581	
Other expenses	7209	District Operating Center	\$0	\$0	\$450	\$0	
	7016	Significant Value Purchase-Field	\$0	\$0	\$0	\$0	
	7025	Significant Value Purchase-	\$0	\$0	\$0	\$0	
	7201	White Goods & Accessories -	\$0	\$0	\$300	\$300	
	7218	Cooking Products - Food, Drinks &	\$350	\$338	\$300	-\$50	
	7224	Kitchen Cookware & Utensils	\$216	\$0	\$700	\$484	
	7230	Misc Small Parts & Supplies	\$300	\$0	\$1,100	\$800	
	7345	Outreach-Program Give Away	\$0	\$0	\$0	\$0	
	5040	Commission and Sales Expense	\$0	\$0		\$0	
Total Other Expenses			\$866	\$338	\$2,850	\$1,534	
Rent and Utilities	6000	Cell Phones	\$1,550	\$1,158	\$1,550	\$0	
	6025	Telephone	\$3,300	\$2,012	\$3,300	\$0	
	8610	Electric	\$175	\$81	\$175	\$0	
	8620	Gas Service	\$1,400	\$790	\$1,400	\$0	
	8630	Trash Services	\$2,230	\$1,516	\$1,850	-\$380	
	8640	Water and Water Services	\$2,625	\$2,237	\$2,650	\$25	
	8670	Street Lighting	\$132	\$88	\$132	\$0	
Total Rent and Utilities			\$11,412	\$7,882	\$11,057	-\$355	

Proposed 17-18 Budget
Fire Fund 301

301 - FIRE	<u>Acct Code</u>	<u>Account Title</u>	<u>Adjusted Mid-Year 16-17</u>	<u>Actuals as of 03-31-17</u>	<u>Proposed Budget 17-18</u>	<u>Budget Differences</u>	<u>Comments</u>
Expenditures							
Repairs & Maintance	6400	R & M-Compressors	\$0	\$0	\$500	\$500	
	6405	R & M - Extinguishers	\$575	\$0	\$1,000	\$425	
	6640	R & M - Equip & Other Non-	\$800	\$401	\$800	\$0	
	6750	R & M - Minor Tools & Equipment	\$500	\$140	\$1,800	\$1,300	
	6775	R & M -Operation/Field Equipment	\$765	\$765	\$800	\$35	
	6800	R & M - Grounds & Collection	\$0	\$0	\$450	\$450	
	6900	R & M - Buildings & Structures	\$3,665	\$1,649	\$5,000	\$1,335	
	7017	Routine Maintenance	\$0	\$0	\$0	\$0	
Total Repairs & Maintance			\$6,305	\$2,955	\$10,350	\$4,045	
Travel and Training	6300	DMV Driv Lic Class B	\$100	\$0	\$100	\$0	
	7141	CERT Training Supplies	\$100	\$0	\$100	\$0	
	7323	Books, Publications &	\$423	\$423	\$375	-\$48	
	7324	Education & Training Fees	\$0	\$0	\$0	\$0	
	8405	Reserve FF Training Costs	\$2,000	\$1,720	\$6,300	\$4,300	
	8410	Certifications	\$0	\$0	\$400	\$400	
	8510	Lodging & Meals	\$0	\$0	\$0	\$0	
Total Traveling & Training			\$2,623	\$2,143	\$7,275	\$4,652	
		Total Materials and Supplies	\$2,100,353	\$774,297	\$2,292,408	\$191,605	
		TOTAL OPERATING EXPENSES	\$2,226,861	\$877,558	\$2,436,147	\$209,836	

Proposed 17-18 Budget
Fire Fund 301

301 - FIRE	Acct Code	Account Title	Adjusted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
	9572	General Contingency (Ops) Res.	\$0		\$215	-\$215	
	9504	Veh. Repl. Reserves	\$0		\$91,800	-\$91,800	
Capital Outlay	9006	Sewer Lateral-Fire	\$15,800		\$0	\$15,800	
		Transfer In from General Fund	-\$15,800		\$0	-\$15,800	
		Building Structures and Improvements	\$0		\$0	\$0	
		Infrasctructure	\$0		\$0	\$0	
		Vehicles	\$175,500		\$140,000	\$35,500	
		Fire Equipment and Assess	\$20,540		\$0	\$20,540	
		Total Capital Outlay	\$196,040	\$0	\$232,015	-\$35,975	
Transfers In and Out		Transfer to the General Fund/Administration	\$122,056	\$0	\$55,233	-\$66,823	
		Total Transfers Out	\$122,056	\$0	\$55,233	-\$66,823	Distribution for Cost Allocation Plan changed 17/18 Fire Dept Requirement is 10%
At Mid-Year		Total Revenues	From 16/17 \$2,545,212		\$4,355 \$2,649,040		
		Total Expenditures	-\$2,226,861		-\$2,436,147		
		Transfer Out to The General	-\$122,056		-\$55,233		
		Less Expenditures to be transferred to Fire Mitigation	\$4,100				
RESERVES Set-Aside		Capital Outlay	-\$196,040		-\$140,000		
		Set-aside Reserves	\$0		-\$92,015		
		Reverse Equipment Replacement Reserve			\$70,000		
At Mid-Year		Projected Unrestricted Fund as of June 30, 2017	\$4,355	Projected Unrestricted Fund Balance Budget 17-18	\$0		
		Carry to		Proposed 17-18 Budget			
				Fire Fund 301			

500 - WATER	Acct Code	Account Title	Adjusted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
							Plus or Minus Minus numbers reduce the original budget Non-bracketed number increase the original budget
<u>Revenues</u>							
Water Sales Revenues:	4030	Residential Single Family	\$1,517,831	\$1,101,432	\$2,325,006	\$807,175	Needs to be moved to correct categories
	4102	Residential-Multi Family	\$150,349	\$115,138	\$0	-\$150,349	(All line items)
	4103	Commercial	\$229,022	\$165,777	\$0	-\$229,022	Revenues from board approval document
	4104	Irrigation-Water Sales	\$42,017	\$28,399	\$0	-\$42,017	
	New	Recycled Water Revenue	\$0	\$0	\$106,229	\$106,229	
	New	Baseline No Consumption	\$0	\$0	\$32,890	\$32,890	
Total Water Sales Revenue			\$1,939,219	\$1,410,746	\$2,464,125	\$524,906	Increase in Water Revenue Projections
	4114	Water Other Services Revenue	\$2,000	\$1,835	\$60,000	\$58,000	Needs to be moved to correct categories
	4931	Water Activation Fees	\$7,000	\$5,800	\$0	-\$7,000	(All line items)
	4932	Water Sales Penalties(Late Fees)	\$23,000	\$18,755	\$0	-\$23,000	Revenues from board approval document
	4933	Door Hangers/Lock Out Fees	\$16,000	\$14,370	\$0	-\$16,000	
	4935	Sale-Specs/Plans and Non Cap Items	\$100	\$50	\$0	-\$100	
Total Water Service Charges			\$48,100	\$40,810	\$60,000	\$11,900	Increase in Water Revenue Projections
Property taxes	4035	Property Taxes	\$221,660	\$166,200	\$167,250	-\$54,410	\$223,750 less 25% to fire 56.940 = \$167,250
	4505	HO Prop Tax Relief	\$2,100	\$1,575	\$2,100	\$0	
TOTAL PROPERTY TAX			\$223,760	\$167,775	\$169,350	-\$54,410	Decrease in Water Revenue Projections
TOTAL USE OF Mon.&Prop	4510	Investment Income on Funds	\$3,000	\$0	\$1,500	-\$1,500	Depends on how the Water Fund has invested interest income not yet recorded
			\$3,000	\$0	\$1,500	-\$1,500	
Other Revenue	4925	Insurance Claim Reimbursement	\$42,000	\$42,000	\$0	-\$42,000	One time Insurance Claim
	4930	Other Revenues	\$14,700	\$11,650	\$14,000	-\$700	
	4934	Gain on the Sale of Fixed Assets	\$12,000	\$0	\$0	-\$12,000	No action 16-17 No anticipated expenses 17/18
Total Other Revenue			\$68,700	\$53,650	\$14,000	-\$54,700	
TOTAL WATER DEPT REVENUES			\$2,282,779	\$1,672,981	\$2,708,975	\$426,196	Increase in Water Revenue Projections Less revenue in Prop Taxes Additional revenue increase water rates

500 - WATER	Acct Code	Account Title	Adjusted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Expenditures							
Salaries & Wages							
	8012	Call Back Pay	\$0	\$0	\$0	\$0	Salaries and Wages from attached Personnel Worksheet
	8018	Holiday Pay	\$0	\$12,142	\$0	\$0	Included in Salaries & Wages
	8027	Jury Duty	\$0	\$0	\$0	\$0	
	8045	Overtime Pay	\$5,500	\$3,439	\$6,500	\$1,000	Small increase
	8051	Floating Holiday Pay	\$0	\$3,487	\$0	\$0	Included in Salaries & Wages
	8054	Salaries & Wages Regular	\$404,576	\$212,435	\$387,444	-\$17,132	Water Crew worked previously 75% They now are working 65%
	8056	Retroactive Pay	\$312	\$312	\$0	-\$312	No budget 17-18
	8060	Sick Leave Pay	\$0	\$0	\$0	\$0	Included in Salaries & Wages
	8063	Standby Pay	\$16,000	\$12,175	\$17,000	\$1,000	From historical data
	8066	Comp Time Used	\$0	\$0	\$0	\$0	This category no longer being used
	8081	Vacation Pay	\$0	\$0	\$0	\$0	Included in Salaries & Wages
Total Salaries & Wages			\$426,388	\$243,990	\$410,944	-\$15,444	65% of total Water Crew expenditures 16/17 was 75%
Payroll Taxes & Benefits							
	5010	Total Fringe Benefits	\$0	\$0	\$0	\$0	Salaries and Wages from attached Personnel Worksheet
	5030	Life Insurance - ER	\$2,000	\$1,093	\$2,000	\$0	Schedule A-Water
	5050	Medicare - ER	\$6,000	\$3,655	\$5,500	-\$500	
	5060	Cafeteria Plan - ER	\$54,000	\$51,000	\$48,600	-\$5,400	
	5070	Retirement ER - Regular	\$48,000	\$30,225	\$44,000	-\$4,000	
	5071	Retirement ER -Add'l Pickup	\$3,500	\$1,795	\$3,000	-\$500	
	5075	Retirees Medical - ER	\$1,500	\$509	\$1,200	-\$300	
	5100	Unemployment Ins ER	\$2,500	\$4,642	\$2,000	-\$500	
	5120	Worker's Compensation - ER	\$12,422	\$12,422	\$12,800	\$378	
	5121	Cal Pers Unfunded Liability	\$0	\$0	\$0	\$0	No activity
	5124	Retirement ER Tier 2	\$5,500	\$3,424	\$4,800	-\$700	
	5132	Benefits Charged by Admin	\$0	\$0	\$0	\$0	No activity
	5197	Benefit Billings to Other Funds	\$0	\$0	\$0	\$0	No activity
Total Payroll Taxes&Benefits			\$135,422	\$108,765	\$123,900	-\$11,522	Reason for Decrease in expenses were 75% 16/17 Used a different per cent allocation 17/18
Total Payroll & Taxes			\$561,810	\$352,755	\$534,844	-\$26,966	

500 - WATER	Acct Code	Account Title	Adjusted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Expenditures							
Employment Services	6200	Hiring, Advertising & Other Costs	\$0	\$0	\$0	\$0	
	6230	Medical Exam	\$140	\$140	\$140	\$0	
	6250	Temporary agency Help	\$0	\$0	\$0	\$0	
	7347	Pension Service Expense	\$0	\$0	\$0	\$0	
Total Employment Services			\$140	\$140	\$140	\$0	Budget Remains the Same
Clothing and uniforms	7246	Uniform & Gear	\$2,500	\$1,557	\$2,600	\$100	
Total Clothing & Uniforms			\$2,500	\$1,557	\$2,600	\$100	Slight increase in this area
Contract services	6100	Labor & Support-IT Services	\$300	\$25	\$325	\$25	
	6110	IT Purchased Services	\$13,000	\$8,448	\$14,000	\$1,000	
	6142	GIS/Maps/Data/Upgrades	\$0	\$0	\$0	\$0	
	7204	Cleaning Supplies	\$100	\$0	\$100	\$0	
	7250	Water Quality Testing	\$50,000	\$17,297	\$52,000	\$2,000	
	7255	Security Services	\$9,500	\$7,288	\$9,785	\$285	
	7301	Contract Maintenance Services	\$2,000	\$0	\$2,100	\$100	
	7321	Janitorial Cleaning Supplies	\$750	\$420	\$850	\$100	
	7342	Public Meeting Recordings	\$0	\$0	\$0	\$0	
Total Contract Services			\$77,400	\$35,035	\$80,910	\$3,510	Slight increase in this area
Equipment & Tools	7242	Minor Tools, Accessories & Field	\$2,500	\$1,027	\$2,500	\$0	No budget changes in this area from 16/17 to 17/18
	7253	Rent - Equipment	\$1,000	\$280	\$1,000	\$0	
	7256	Meter Purchases & Replacements	\$50,000	\$31,000	\$50,000	\$0	On-going new meter costs
Total Equipment & Tools			\$53,500	\$32,307	\$53,500	\$0	Budget remains the same
Financial Services	7310	Bank Service Charges	\$0	\$0	\$0	\$0	Bank charges will be included in the cost allocation plan
	9153	Bad Debt Expense	\$1,500	\$0	\$2,000	\$500	Set up for potential write-offs
Total Financial Services			\$1,500	\$0	\$2,000	\$500	Slight increase in this area

500 - WATER	Acct Code	Account Title	Adjusted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Insurance, licenses and Regulatory Fees	6120	Computer Licenses	\$200	\$0	\$200	\$0	
	6340	Misc Fees	\$7,000	\$2,647	\$4,000	-\$3,000	
	6342	Fees - Regulatory	\$18,000	\$12,107	\$18,000	\$0	
	6343	Lien & Notary Fees	\$0	\$0	\$0	\$0	
	6345	Property Taxes & Assess. Costs	\$3,000	\$2,150	\$2,600	-\$400	
	7325	Insurance	\$26,539	\$19,227	\$21,000	-\$5,539	Paid Annually Historically 3% increase
Total Ins., Lic. & Regulatory Fees			\$54,739	\$36,131	\$45,800	-\$8,939	Decrease in Expenses in this area
Legal and professional	7318	Professional & Consulting BMC	\$27,000	\$3,056	\$10,000	-\$17,000	
	7319	Other Professional Services	\$0	\$0	\$0	\$0	Combined 7319 & 7320
	7320	Professional & Consulting Services	\$156,300	\$103,856	\$40,000	-\$116,300	for consistency coding
	7326	Legal Services	\$7,000	\$4,363	\$7,000	\$0	The majority of the professional services
	7336	Legal Services - BMC	\$2,500	\$770	\$2,500	\$0	will be capitalized to specific CIP projects
	7340	Legal Notifications & Mand Adver.	\$0	\$0	\$0	\$0	For 17/18 will be coded properly
	9155	Inter Agency Cost Sharing	\$50,000	\$23,677	\$55,000	\$5,000	
Total Legal & Professional			\$242,800	\$135,722	\$114,500	-\$128,300	Wallace Group Engineering for CIP will be Capatalized This will show in the CIP Budget below
Expenditures							
Office Supplies & Operations	6121	IT-Supplies & Miscellaneous	\$0	\$0	\$0	\$0	
	6130	Computer Hardware	\$2,500	\$0	\$0	-\$2,500	NO COMPUTERS TO BE PURCHASED 16/17 & 17/18
	6140	Computer Software	\$0	\$0	\$0	\$0	
	7100	Copier Contract	\$0	\$170	\$0	\$0	Copier costs should be in Admin will move expense
	7140	General Supplies & Minor	\$3,000	\$1,725	\$3,100	\$100	
	7160	Postage, Shipping & Mail Supplies	\$14,000	\$7,816	\$14,420	\$420	
	7170	Special Purpose Forms	\$0	\$0	\$0	\$0	All of these budgets in these line items close to 16/17
	7180	Billing Supplies and Forms	\$3,500	\$2,007	\$3,605	\$105	on the average
	7225	Mapping Costs	\$0	\$0	\$0	\$0	
	7226	Membership & Dues	\$500	\$1,309	\$515	\$15	
	7230	Misc Small Parts	\$800	\$511	\$824	\$24	
	7237	Process Control & Treat. Supplies	\$5,500	\$2,360	\$5,665	\$165	
	7239	Water Treatment Chemicals	\$4,200	\$2,501	\$4,326	\$126	
	7241	R & M Water Distribution System	\$28,500	\$19,013	\$29,355	\$855	
	7249	Safety Supplies	\$2,800	\$1,806	\$2,884	\$84	
Total Office Supplies & Oper.			\$65,300	\$39,218	\$64,694	-\$606	Small Decrease from 16/17

500 - WATER	Acct Code	Account Title	Adjusted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Other expenses	7016	Significant Value Purchase-Field	\$0	\$0	\$0	\$0	
	7330	Misc Operating Expenses	\$300	\$0	\$250	-\$50	
	7348	Water Conservation Program	\$5,000	\$628	\$1,000	-\$4,000	
	8650	Clean-Up Costs	\$0	\$0	\$0	\$0	
	8735	Misc Department Expense	\$0	\$0	\$0	\$0	
Total Other Expenses			\$5,300	\$628	\$1,250	-\$4,050	Decrease in anticipated expenses
<u>Expenditures</u>							
Rent and Utilities	6000	Cell Phones	\$2,600	\$1,948	\$2,725	\$125	
	6025	Telephone	\$10,000	\$6,248	\$10,300	\$300	
	7352	Rent - Office & Other Structures	\$4,500	\$2,838	\$4,635	\$135	
	8610	Electric	\$88,000	\$58,602	\$91,000	\$3,000	
	8620	Gas Service	\$300	\$162	\$309	\$9	
	8630	Trash Services	\$5,500	\$3,608	\$5,600	\$100	Regular Disposal Services
	8644	Disposal Services	\$20,000	\$12,457	\$20,600	\$600	Brine Disposal Services
	8670	Street Lighting	\$700	\$244	\$700	\$0	
Total Rent and utilities			\$131,600	\$86,107	\$135,869	\$4,269	Increase in Budgeted Expenses
Repairs and Maintenance	6405	R & M - Extinguishers	\$600		\$618	\$18	
	6422	R & M - Hydrants	\$0	\$0	\$0	\$0	
	6640	R & M - Equip & Other Non-	\$500	\$213	\$515	\$15	
	6641	R & M - Wells	\$2,500	\$585	\$2,575	\$75	\$2500 is for 3rd St well repair
	6750	R & M - Minor Tools & Equipment	\$2,000	\$782	\$2,060	\$60	
	6800	R & M - Grounds & Collection	\$1,000	\$698	\$1,030	\$30	
	6900	R & M - Buildings & Structures	\$3,500	\$1,737	\$6,105	\$2,605	\$2500 is for 3rd St repair
Total Repairs & Maint.			\$10,100	\$4,015	\$12,903	\$2,803	Increase in Budgeted Expenses
Travel and training	7323	Books, Publications & Subscriptions	\$450	\$423	\$550	\$100	
	7324	Education & Training Fees	\$8,000	\$0	\$10,000	\$2,000	Per GM Water Staff to train 16/17 & 17/18
	8410	Certifications	\$200	\$175	\$300	\$100	
	8510	Lodging and Meals Local	\$200	\$100	\$330	\$130	
	8539	Training Meals	\$100	\$100	\$3,000	\$2,900	Water Crew Lodging for Training
	8550	Mileage Reimbursement & Parking	\$400	\$302	\$750	\$350	
Total Traveling & Training			\$9,350	\$1,100	\$14,930	\$5,580	Increase for needed training

500 - WATER	Acct Code	Account Title	Adjusted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Vehicle Maintenance & Repair	7211	Misc Fuel & Diesel	\$2,500	\$1,411	\$2,575	\$75	
	7220	Gasoline	\$4,000	\$2,482	\$4,120	\$120	
	7228	Markings & Other Misc Services	\$1,000	\$317	\$1,030	\$30	
	7232	Vehicle Repairs	\$5,000	\$2,089	\$5,150	\$150	
			\$12,500	\$6,299	\$12,875	\$375	Small Increase in Budgeted Expenses
		Total Materials and Supplies	\$666,729	\$378,259	\$541,971	-\$124,758	Decrease in Budgeted Materials and Supplies
		TOTAL OPERATING EXPENSES	\$1,228,539	\$731,014	\$1,076,815	-\$151,724	Decrease in Materials, Supplies, Personnel, Taxes and Benefits
Debt Service							
	New	Loan Administration Fee	\$0	\$0	\$11,015	\$11,015	16/17 posted incorrectly in MIP Will be adjusted
	9022	Debt Service - Principal	\$151,489	\$151,489	\$156,109	\$4,620	Per audit 15-16
	9023	Debt Service - Interest & Annual	\$125,768	\$125,768	\$109,607	-\$16,161	Per audit 15-16
Total Debt Service			\$277,257	\$277,257	\$276,731	-\$526	Decrease in Budgeted Expenses
Reserves							
	9571	Vehicle Replacement Reserve	\$0	\$0	\$0	\$0	The 16/17 numbers bring the Restricted
	9572	Capital Outlay Reserve	\$8,903	\$8,903	\$500,000	\$491,097	Reserves correct on MIP
	9573	General Contingency Reserve	\$50,000	\$50,000	\$57,000	\$7,000	
		Interfund Loan Reserve fr Bayridge	\$125,000	\$125,000	\$0	-\$125,000	The 17/18 Restricted Reserves reflect
		Debt Service Reserve	\$277,257	\$277,257	\$276,731	-\$526	the numbers in the Board Document
	9983	Basin Management Reserve	\$0	\$0	\$0	\$0	Plus a reserve set aside for debt
	9988	Water Conservation Reserve	\$0	\$0	\$0	\$0	
		Water Rate Stabalization Reserve	\$64,000	\$64,000	\$32,000	-\$32,000	
Total Reserves (Set Aside)			\$525,160	\$525,160	\$865,731	\$340,571	Budget Increase for Restricted Reserves

500 - WATER	<u>Acct Code</u>	<u>Account Title</u>	<u>Adjusted Mid-Year 16-17</u>	<u>Actuals as of 03-31-17</u>	<u>Proposed Budget 17-18</u>	<u>Budget Differences</u>	<u>Comments</u>
		Capital Outlay					
		Vehicles, Equip., and Fixtures	\$0	\$0	\$52,038	\$52,038	Was not be used 16-17 re-budget 17-18(Truck) \$12,042 from Vehicle Reserve Balance from Water Revenues \$39,996
		8th Street Aquifer Well, Phase 1 (Program (C) Eastern Wells)	\$141,915	\$141,915	\$30,000	-\$111,915	Paid from CIP Reserves
		8th Street Aquifer Well, Phase 2	\$0	\$0	\$250,000	\$250,000	Paid from CIP Reserves Previously budgeted for 540,000 actual costs are \$250,000
		Water Operations Facility (Repair & Maint.)	\$0	\$0	\$75,000	\$75,000	Revenue stream for this project will come from Water Revenues
		Golden State Water Company	\$103,550	\$103,550	\$0	-\$103,550	Will bill GSWC for 1/2 of invoices for Engineering
		Total Capital Outlay	\$245,465	\$245,465	\$407,038	\$161,573	Expensed less than budgeted. To be carried to 17/18 CIP overstated 16-17
		Transfer out to General Fund/Administration	\$360,356	\$0	\$441,866	\$81,510	Increase 16/17 was 62% 17/18 80% Schedule B-Water

500 - WATER	Acct Code	Account Title	Adjusted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Schedule of Proposed Unrestricted Fund		The unrestricted Fund Balance reflects the Operations. There are no restrictions The updated Restricted Reserve Schedule is		amount available on these funds Attached	to be used General		
Mid-Year Unrestricted Fund Balance as of 30-Jun-17		Calculations		Proposed 17-18 Unrestricted Fund Balance	Calculations		
Transfers in from Capital Outlay:			From 16/17		\$1,818,014	Unrestricted Carryover	
8th Street Aquifer Well,		\$141,915		8th Street	\$250,000		
Golden State Water		\$103,550		8th Street	\$30,000		
				Vehicle Replacement (Truck)	\$12,042		
Total Revenue		\$2,282,779		Total Revenue	\$2,708,975		
Total Expenditures		-\$1,228,539		Total Expenditures	-\$1,086,815		
Capital Outlay		-\$245,465		Capital Outlay	-\$407,038		
Reserve Set-Asides		-\$525,160		Reserve Set-Asides	-\$589,000		
Transfer out to the General Fund		-\$360,356		Transfer out to the GF	-\$441,866		
Debt Service-Expense		-\$277,257		Debt Service-	-\$276,731		
Debt Reserved Used		\$277,257		Debt Reserved Used	\$276,731		
Projected positive as of 06/30/2017		\$168,724		Projected as of 06/30/2018 from operations	\$476,298		
Beginning Unrestricted Fund Balance per Final Audit 15-16 Page 18		\$1,649,290					
16/17 Reserve Set-Asides from Previous Years-Schedule D-Water							
Projected Unrestricted Fund Balance as of 6/30/2017		\$1,818,014		Proposed Unrestricted Fund Balance as of 6/30/2018	\$2,294,312		

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

800 - DRAINAGE	Acct. Code	Account Title	Adjusted Mid-Year Budget 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Difference	Comments
<u>Expenditures</u>							
Salaries & Wages							
	8045	Overtime Pay	500	312	500	\$0	
	8054	Salaries & Wages Regular	76,000	57,001	90,443	\$14,443	
Total Salaries & Wages			76,500	57,313	90,943	14,443	
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 -Add'l 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	
Total Payroll			26,521	19,891	31,655	-26,521	
		Total Payroll & Taxes	103,021	77,204	122,598	-12,078	

800 - DRAINAGE	Acct. Code	Account Title	Adjusted Mid-Year Budget	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Difference	Comments
<u>Expenditures</u>							
Clothing and Uniforms	7246	Uniform & Gear	200	72	100	-100	
Total Clothing & Uniforms			200	72	100	-100	
Equipment and Tools							
	7242	Minor Tools, Accessories & Field	100	0	200	100	
Total Equipment and Tools			100	0	200	0	
Insurance, licenses & 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	
Total Insurance, Licenses & Regulatory Fees			9,200	9,030	11,300	2,100	
Professional & Legal Services							
	7320	Professional & Consulting Services	10,000	4,959	6,000	-4,000	
	7326	Legal Services	1,500	0	0		
Total Legal & Professional			11,500	4,959	6,000	-4,000	

800 - DRAINAGE	Acct. Code	Account Title	Adjusted Mid-Year Budget	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Difference	Comments
Expenditures							
	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.			1,640	1,721	2,050	410	
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			4,690	2,957	4,850	160	
Repairs & 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.			15,000	2,990	7,000	-8,000	
Total Traveling & Training							
	8550	Mileage Reimbursement & Parking	50	0	0	0	No budget for 17-18
Total Traveling & Training			50	0	0	0	
	Total Materials and Supplies		42,380	21,729	31,500	-9,430	
	TOTAL OPERATING EXPENSES		145,401	98,933	154,098	-21,508	

Proposed Budget 17-18
Drainage Fund 800

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		17,574	17,574	75,000	57,426	Increase CIP Paid from CIP Restricted Reserve

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)		0	0	0	0	

	Transfer out to the General Fund	46,498		33,140	-13,358	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. The last \$73,812 of Unrestricted Fund Balance was used to cover the deficit 16/17. In addition, the deficit for 17/18 was subsidized by the balance in the General Contingency Reserve of \$32,238 and a reversal from the CIP Reserve of \$32,402. The Unrestricted fund balance at 06/30/2018 will be zero. The Restricted General Contingency Reserve will be zero. The Restricted CIP Reserve will be \$192,905. Less: 16/17 CIP -\$17,574 Less: 17/18 CIP -\$75,000 Less: Deficit subsidy 17/18 \$32,402 from Restricted CIP
At Mid-Year	Total Expenditures	-144,521		Total	-154,098	
Per 15-16 audit pg 51	Total Revenues	117,238		Total	122,598	
The total of \$298,955 is	Capital Outlay	-17,574		Capital	-75,000	
\$73,812 Unrestricted	CIP Reserve to pay for Pump	17,574		CIP Reserve	75,000	
FB	16-17 Unrestricted Reserve per	73,812		Use General	32,238	
\$32,238.22 Gen Cont	Audit	*		Contingency		
Reserve	Reserve Set-Aside	0		Restricted	32,402	
\$192,905 CIP Res.	Transfer Out to the General Fund	-46,498		CIP		
Reserve				Transfer Out	-33,140	
				to GF		
	Projected Unrestricted Fund	31		Projected	0	
	6/30/2017			6/30/2018		
		Positive		Unrestricted Fund		
				Balance		
	After adding the appropriate 16/17 salaries and wages the Drainage Fund has a negative projection					
	* Used prior year unrestricted fund to offset					

17/18 NET BALANCE CIP RESERVE \$68,199
The Drainage Fund is in the need for additional revenue in fiscal year 18/19

900 - PARKS & REC	Acct.	Adjusted Mid-Year	Proposed	Budget Differences	Comments
	Code Account Title				
		Actuals as of 03-31-17			
Revenues					
Interest Revenue-Investments	Interest Received	\$900	\$569	\$1,000	\$100 Funds for Parks are in LAIF This budget is for interest earned
		\$900	\$569	\$1,000	\$100
	TOTAL PARK & REC REVENUES	\$900	\$569	\$1,000	\$100 For 17/18 this is the only revenue predicted Funds will be transferred from LAIF to to the General Checking for actual expenditures

900 - PARKS & REC	Acct.	Adjusted Mid-Year	Proposed	Budget Differences	Comments
	Code Account Title				
		Actuals as of 03-31-17			
Expenditures					
	7140 General Supplies & Minor Equipment	\$50	\$18	\$100	\$50
	7326 Legal Services	\$200	\$88	\$1,000	\$50
	7320 Professional Services (Studies)	\$0	\$0	\$3,000	\$3,000
	Total Expenditures	\$250	\$106	\$4,100	\$3,100

Mid-Year 16/17

Proposed 17/18

Revenues	\$1,000	Revenues	\$1,000	All funds in the Parks &
Expenditures	-\$250	Expenditures	-\$3,250	Recreation are restricted for
Unrestricted Fund	\$25			that fund's specific purpose
Projected Restricted	\$775	Carry to	-\$2,250	As expenditures are made
as of June 30, 2017		Budget 17/18	\$775	this restricted amount is reduced
				and as interest is earned this
				restriction is increased
		Projected Restricted		
		as of June 30, 2018		
		from operations	-\$3,725	
		Previous Restricted	\$305,814	
		Fund Balance		
		Projected ending	\$298,364	
		Restriction		