

# **AGENDA ITEM 6E**

**Fiscal Year 2016/2017 Mid-Year Budget**

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid- Year 16-17	Budget Differences	Comments
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**Revenues**

Property taxes	4035	Property Taxes					(No information in MIP)
TOTAL PROPERTY TAX			\$0.00				

Use of money and property	4500	Investment Income on Oper. Funds					(No information in MIP)
Use of money and property	4501	Interest-Undistributed Taxes					(No information in MIP)
TOTAL USE OF Mon.&Prop	4510	Investment Income on Funds					(No information in MIP)

Other Revenue	4005	Copying Costs	\$200.00		\$75.00	-\$125.00	Negative receipt needs to be looked at and fixed
	4929	Settlement & Recoveries	\$0.00				
	4930	Other Revenues	\$0.00				Budget reduced at Mid-Year
	4935	Sales/Specs	\$0.00				
	4989	Claim Revenue	\$0.00				
<b>Total Other Revenue</b>			\$200.00		\$75.00	-\$125.00	

Extra Ordinary/Loss/Gain	4700	Extraordinary Loss/Gain Bankruptcy	\$0.00	\$0.00	\$0.00	\$0.00	
Extra Ordinary/Loss/Gain							

**TOTAL GF/ADMINISTRATION REVENUES \$200.00 -\$4.00 \$75.00 -\$125.00**

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

GF/ADMINISTRATION	Acct.	Code	Account Title	Adopted Budget		Proposed Mid-		Budget Differences	Comments
				16-17	Actuals as of 02-28-17	Year 16-17			
<b>Expenditures</b>									
	Salaries & Wages	7322	Director's Compensation	\$10,000.00		\$5,050.00	\$10,100.00	\$100.00	Expenses came in higher than anticipated
		8018	Holiday pay	\$0.00		\$0.00	\$0.00	\$0.00	No activity
		8045	Overtime Pay	\$2,500.00		\$4,757.00	\$6,000.00	\$3,500.00	Expenses came in higher than anticipated
		8050	Administrative Leave Pay	\$0.00		\$0.00	\$0.00	\$0.00	No activity
		8051	Floating Holiday Pay	\$0.00		\$507.20	\$600.00	\$600.00	Not previously budgeted
		8054	Salaries & Wages - Regular	\$274,030.00		\$49,857.00	\$110,000.00	-\$164,030.00	Majority of the previous budgeted salaries and benefits now on contract
		8060	Sick Leave Pay	\$0.00		\$554.75	\$1,200.00	\$1,200.00	Not previously budgeted
		8066	Comp Time Used	\$0.00		\$0.00	\$0.00	\$0.00	No activity
		8081	Vacation Pay	\$0.00		\$1,759.35	\$4,000.00	\$4,000.00	Not previously budgeted
	<b>Total Salaries &amp; Wages</b>			<b>\$286,530.00</b>		<b>\$62,485.30</b>	<b>\$131,900.00</b>	<b>-\$154,630.00</b>	
	Payroll Taxes & Benefits	5010	Total Fringe Benefits			\$0.00	\$1,200.00	-\$2,100.00	Majority of the previous budgeted salaries now contract
		5020	FICA - ER	\$3,300.00		\$1,569.00	\$2,500.00	\$0.00	Majority of the previous budgeted salaries now contract
		5030	Life Insurance - ER	\$2,500.00		\$723.00	\$1,650.00	-\$2,350.00	Majority of the previous budgeted salaries now contract
		5050	Medicare - ER	\$4,000.00		\$4,500.00	\$8,000.00	-\$9,433.00	Majority of the previous budgeted salaries now contract
		5060	Cafeteria Plan - ER	\$22,500.00		\$6,875.11	\$11,000.00	-\$1,891.00	Majority of the previous budgeted salaries now contract
		5070	Retirement ER - Regular	\$20,433.00		\$312.28	\$750.00	-\$1,400.00	Majority of the previous budgeted salaries now contract
		5071	Retirement ER -Addtl/ Pickup	\$2,641.00		\$841.43	\$1,600.00	-\$1,400.00	Majority of the previous budgeted salaries now contract
		5075	Retirees Medical - ER	\$3,000.00		\$484.05	\$750.00	-\$2,750.00	Majority of the previous budgeted salaries now contract
		5100	Unemployment Ins ER	\$3,500.00		\$4,479.44	\$0.00	\$479.00	Majority of the previous budgeted salaries now contract
		5120	Worker's Compensation - ER	\$4,000.00		\$0.00	\$0.00	\$0.00	No activity
		5121	Cal Pers Unfunded Liability	\$0.00		\$0.00	\$0.00	\$0.00	Majority of the previous budgeted salaries now contract
		5124	Retirement ER Tier 2	\$10,500.00		\$0.00	\$0.00	-\$10,500.00	No activity
		5132	Benefits Charged by Admin	\$0.00		\$0.00	\$0.00	\$0.00	No activity
		5197	Benefit Billings to Other Funds	\$0.00		\$0.00	\$0.00	\$0.00	No activity
		8511	Car Allowance	\$0.00		\$0.00	\$0.00	\$0.00	No activity
	<b>Total Payroll Taxes&amp;Benefits</b>			<b>\$76,374.00</b>		<b>\$19,784.31</b>	<b>\$31,929.00</b>	<b>-\$44,445.00</b>	
	<b>Total Payroll &amp; Taxes</b>			<b>\$362,904.00</b>		<b>\$82,269.61</b>	<b>\$163,829.00</b>	<b>-\$199,075.00</b>	Payroll & Taxes category was reduced.

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid- Year 16-17	Budget Differences	Comments
<b>Expenditures</b>							
Employment Services	6200	Hiring, Advertising & Other Costs	\$500.00	\$200.00	\$200.00	-\$300.00	Expenses came in lower than anticipated
	6230	Medical Exam	\$0.00	\$70.00	\$70.00	\$70.00	Expenses came in higher than anticipated
	6250	Temporary agency Help	\$0.00	\$0.00	\$0.00	\$0.00	No activity
<b>Total Employment Services</b>			<b>\$500.00</b>	<b>\$270.00</b>	<b>\$270.00</b>	<b>-\$230.00</b>	Mid-Year Budget came in <b>lower</b> than anticipated
Contract services	6100	Labor & Support-IT Services	\$4,000.00	\$4,667.75	\$8,000.00	\$4,000.00	Expenses came in higher than anticipated
	6110	IT Purchased Services	\$27,800.00	\$15,611.78	\$26,700.00	-\$1,100.00	Expenses came in lower than anticipated
	7100	Copier Contract	\$7,000.00	\$4,241.41	\$7,300.00	\$300.00	Expenses came in higher than anticipated
	7255	Security Services	\$1,200.00	\$472.13	\$1,000.00	-\$200.00	Expenses came in lower than anticipated
	7321	Janitorial Cleaning Supplies	\$2,100.00	\$2,335.75	\$4,000.00	\$1,900.00	Expenses came in higher than anticipated
	7342	Public Meeting Recordings	\$13,000.00	\$7,775.00	\$13,000.00	\$0.00	Budget remains the same
<b>Total Contract Services</b>			<b>\$55,100.00</b>	<b>\$35,103.82</b>	<b>\$60,000.00</b>	<b>\$4,900.00</b>	
Financial Services	7310	Bank Service Charges	\$1,001.00	\$2,264.09	\$1,001.00	\$0.00	Some of these charges will be distributed to other funds Budget remains the same
<b>Total Financial Services</b>			<b>\$1,001.00</b>	<b>\$2,264.09</b>	<b>\$1,001.00</b>	<b>\$0.00</b>	
Insurance, licenses and regulatory Regulatory Fees	6120	Computer Licenses	\$2,000.00	\$0.00	\$200.00	-\$1,800.00	Expenses came in lower than anticipated
	6340	Misc Fees	\$1,000.00	\$211.81	\$500.00	-\$500.00	Expenses came in lower than anticipated
	6341	LAFCO Fees	\$20,000.00	\$21,010.73	\$21,011.00	\$1,011.00	Expenses came in higher than anticipated
	6343	Lien & Notary Fees	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	7325	Insurance	\$2,000.00	\$8,851.54	\$8,851.54	\$6,851.54	Expenses came in higher than anticipated
<b>Total Ins., Lic. &amp; Regulatory Fees</b>			<b>\$25,000.00</b>	<b>\$30,074.08</b>	<b>\$30,562.54</b>	<b>\$5,562.54</b>	
Legal and professional	7305	Auditing Services	\$20,000.00	\$18,650.00	\$18,650.00	-\$1,350.00	Expenses came in lower than anticipated
	7317	Settlements	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	7320	Professional Services	\$2,000.00	\$129,730.00	\$180,935.00	\$178,935.00	Majority of the previous budgeted salaries now contract
	7326	Legal Services	\$57,600.00	\$23,420.36	\$50,000.00	-\$7,600.00	Expenses came in lower than anticipated
	7340	Legal Notifications & Mand Adver.	\$1,000.00	\$394.46	\$1,000.00	\$0.00	Budget remains the same
	7343	Election Expense	\$11,600.00	\$11,232.80	\$11,233.00	-\$367.00	One time expense
<b>Total Legal &amp; Professional</b>			<b>\$92,200.00</b>	<b>\$183,427.62</b>	<b>\$261,818.00</b>	<b>\$169,618.00</b>	

100-

Acct.

Adopted Budget

Proposed Mid-

GF/ADMINISTRATION

Code Account Title

16-17

Actuals as of 02-28-17

Year 16-17

Budget Differences

Comments

**Expenditures**

Office Supplies & Operations	6121	IT-Supplies & Miscellaneous	\$500.00	\$0.00	\$50.00	-\$450.00	Expenses came in lower than anticipated
	6130	Computer Hardware	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	6140	Computer Software	\$240.00	\$0.00	\$50.00	-\$190.00	No expenses in this category
	7140	General Supplies & Minor Equipment	\$8,000.00	\$4,246.86	\$8,000.00	\$0.00	Budget remains the same
	7160	Postage, Shipping & Mail Supplies	\$3,000.00	\$3,504.43	\$5,000.00	\$2,000.00	Expenses came in higher than anticipated
	7226	Membership & Dues	\$5,670.00	\$6,126.00	\$7,000.00	\$1,330.00	Expenses came in higher than anticipated
<b>Total Office Supplies &amp; Oper.</b>			<b>\$17,410.00</b>	<b>\$13,877.29</b>	<b>\$20,100.00</b>	<b>\$2,690.00</b>	

Other expenses

	8735	Misc Department Expense	\$13,500.00	\$0.00	\$2,500.00	-\$11,000.00	Expenses came in lower than anticipated
<b>Total Other Expenses</b>			<b>\$13,500.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>-\$11,000.00</b>	

	6025	Telephone	\$4,200.00	\$272.15	\$4,200.00	\$0.00	(No information found in MIP)
	7352	Rent - Office & Other Structures	\$28,900.00	\$21,479.00	\$33,079.00	\$4,179.00	
	7350	Rent - Meetings	\$800.00	\$1,750.00	\$1,750.00	\$950.00	
	8610	Electric	\$3,600.00	\$1,943.08	\$3,600.00	\$0.00	
	8620	Gas Service	\$300.00	\$264.03	\$550.00	\$250.00	
	8630	Trash Services	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Rent and utilities</b>			<b>\$37,800.00</b>	<b>\$25,708.26</b>	<b>\$43,179.00</b>	<b>\$5,379.00</b>	(No information found in MIP)

100-	Acct.	Adopted Budget	Proposed Mid-	Budget Differences	Comments
GF/ADMINISTRATION	Code	16-17	Year 16-17		
	Account Title	Actuals as of 02-28-17			

**Expenditures**

Repairs and maintenance

	6405	R & M - Extinguishers	\$100.00	\$110.40	\$110.00	\$10.00	Expenses came in higher than anticipated
<b>Total Repairs &amp; Maint.</b>			<b>\$100.00</b>	<b>\$110.40</b>	<b>\$110.00</b>	<b>\$10.00</b>	

Travel and training	7323	Books, Publications & Subscriptions	\$500.00	\$238.92	\$400.00	-\$100.00	Expenses came in lower than anticipated
	7324	Education & Training Fees	\$4,000.00	\$0.00	\$0.00	-\$4,000.00	This category not used 16/17
	8541	Meals Local Area-Director	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	8539	Training Meals	\$1,800.00	\$705.38	\$1,000.00	-\$800.00	Expenses came in lower than anticipated
	8550	Mileage Reimb. & Room & Parking	\$3,000.00	\$350.44	\$2,000.00	-\$1,000.00	Expenses came in lower than anticipated
<b>Total Traveling &amp; Training</b>			<b>\$9,300.00</b>	<b>\$1,294.74</b>	<b>\$3,400.00</b>	<b>-\$5,900.00</b>	

**Total Materials and Supplies**

<b>TOTAL OPERATING EXPENSES</b>			\$251,911.00	\$292,130.30	\$422,940.54	\$171,029.54	Total Operating Expenses increased
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<b>TOTAL ADMINISTRATION/General Fund</b>			\$614,815.00	\$374,399.91	\$586,769.54	-\$28,045.46	As of the Mid-Year Budget there was a reduction of \$30,045 This will reduce the cost allocation plan which will be recalculated.
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Transfers Ins and Outs 9410 Transfer In from Departments for Administration Costs

Fire Department	\$129,089.00	Projected expenses and transfers in from other
Water Fund	\$369,665.00	department nets this fund to zero.
Parks and Recreation	\$8,802.00	
Drainage	\$52,809.00	At the end of the fiscal year only the actual expenses
Bayridge	\$14,669.00	percentage wise are transferred from the other funds
Vista DeOro	\$11,736.00	
<b>Total Transfers In and Out:</b>	<b>\$586,770.00</b>	

**LOS OSOS COMMUNITY  
BUDGET IN BRIEF  
EXPENDITURES**

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid- Year 16-17	Budget Differences	<u>Comments</u>
<b>Expenditures</b>							
		Total Salaries & Wages	\$286,530.00	\$62,485.30	\$131,900.00	-\$154,630.00	
		Total Payroll Taxes&Benefits	\$76,374.00	\$19,784.31	\$31,929.00	-\$44,445.00	
		<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$362,904.00</b>	<b>\$82,269.61</b>	<b>\$163,829.00</b>	<b>-\$199,075.00</b>	
		Total Employment Services	\$500.00	\$270.00	\$270.00	-\$230.00	
		Total Contract Services	\$55,100.00	\$35,103.82	\$60,000.00	\$4,900.00	
		Total Financial Services	\$1,001.00	\$2,264.09	\$1,001.00	\$0.00	
		Total Insurance, Licenses, & Reg.Fees	\$25,000.00	\$30,074.08	\$30,562.54	\$5,562.54	
		Total Legal & Professional	\$92,200.00	\$183,427.62	\$261,818.00	\$169,618.00	
		Total Office & Operational Supplies	\$17,410.00	\$13,877.29	\$20,100.00	\$2,690.00	
		Total Other Expenses	\$13,500.00	\$0.00	\$2,500.00	-\$11,000.00	
		Total Rent & Utility	\$37,800.00	\$25,708.26	\$43,179.00	\$5,379.00	
		Total Repairs & Maintenance	\$100.00	\$110.40	\$110.00	\$10.00	
		Total Traveling & Training	\$9,300.00	\$1,294.74	\$3,400.00	-\$5,900.00	
		<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$251,911.00</b>	<b>\$292,130.30</b>	<b>\$422,940.54</b>	<b>\$171,029.54</b>	
		<b>TOTAL BUDGET</b>	<b>\$614,815.00</b>	<b>\$374,399.91</b>	<b>\$586,769.54</b>	<b>-\$28,045.46</b>	The Administration/GF saved this amount at Mid-Year Budget The majority of the changes was due to salaried employees currently working on contracts

500-WATER DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid-Year 16-17	Budget Differences	Comments
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Revenues

Water Sales Revenues:	4030	Residential Single Family	\$1,800,000.00	\$1,011,887.00	\$1,517,830.50	-\$282,169.50	The budget for water revenues are budgeted
	4102	Residential-Multi Family	\$0.00	\$100,232.88	\$150,349.32	\$150,349.32	under one general ledger code. The mid-year
	4103	Commercial	\$0.00	\$152,681.00	\$229,021.50	\$229,021.50	16-17 budget shows in detail for analysis
	4103	Irrigation-Water Sales	\$0.00	\$28,011.42	\$42,017.13	\$42,017.13	purposes and to show projections in all areas.
<b>Total Water Sales Revenue</b>			<b>\$1,800,000.00</b>	<b>\$1,292,812.30</b>	<b>\$1,939,218.45</b>	<b>\$139,218.45</b>	Water Revenues coming in <b>higher</b> than anticipated

	4114	Water Other Services Revenue	\$0.00	-\$1,805.00	\$2,000.00	\$2,000.00	Not previously budgeted
	4931	Water Activation Fees	\$10,000.00	\$5,250.00	\$7,000.00	-\$3,000.00	Revenues being received lower than anticipated
	4932	Water Sales Penalties	\$20,000.00	\$16,706.00	\$23,000.00	\$3,000.00	Revenues being received higher than anticipated
	4933	Door Hangers/Lock Out Fees	\$17,000.00	\$11,820.00	\$16,000.00	-\$1,000.00	Revenues being received lower than anticipated
	4935	Sale-Specs/Plans and Non Cap Items	\$0.00	\$50.00	\$100.00	\$100.00	Not previously budgeted
<b>Total Water Service Charges</b>			<b>\$47,000.00</b>	<b>\$32,021.00</b>	<b>\$48,100.00</b>	<b>\$1,100.00</b>	Receipts <b>higher</b> than anticipated

Property taxes	4035	Property Taxes	\$221,660.00	\$61,782.42	\$221,660.00	\$0.00	The majority of Pop. Taxes come in Nov and April
	4505	HO Prop Tax Relief	\$2,100.00	\$0.00	\$2,100.00	\$0.00	Therefore the budget at mid-year remains the same
<b>TOTAL PROPERTY TAX</b>			<b>\$223,760.00</b>	<b>\$61,782.42</b>	<b>\$223,760.00</b>	<b>\$0.00</b>	No change

<b>TOTAL USE OF Mon.&amp;Prop</b>	4510	Investment Income on Funds	\$3,000.00	\$1,422.87	\$3,000.00	\$0.00	Recorded for 50% as of 02-28-17
			<b>\$3,000.00</b>	<b>\$1,422.87</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	Budget on-schedule

Other Revenue	4925	Insurance Claim Reimbursement	\$42,000.00	\$42,000.00	\$42,000.00	\$0.00	PG and E Claim Reimbursement-One Time
	4928	Lien Fees Recoveries	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	4929	Settlements & Recoveries	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	4930	Other Revenues	\$3,000.00	\$9,811.52	\$14,700.00	\$11,700.00	Expenses coming in higher than anticipated
	4934	Gain on the Sale of Fixed Assets	\$12,000.00	\$0.00	\$12,000.00	\$0.00	Fixed assets not recorded. Budget remains the same
<b>Total Other Revenue</b>			<b>\$57,000.00</b>	<b>\$51,811.52</b>	<b>\$68,700.00</b>	<b>\$11,700.00</b>	Receipts <b>higher</b> than anticipated

<b>TOTAL WATER DEPT REVENUES</b>			<b>\$2,130,760.00</b>	<b>\$1,439,850.11</b>	<b>\$2,282,778.45</b>	<b>\$152,018.45</b>	Water Revenues came in <b>higher</b> than anticipated by 7%
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500-WATER	Acct.	Adopted Budget	Actuals as of 02-28-17	Proposed Mid-	Budget Differences	Comments
DEPARTMENT	Code Account Title	16-17		Year 16-17		

**Expenditures**

Salaries & Wages

8012	Call Back Pay	\$0.00	\$0.00	\$0.00	\$0.00	No activity
8018	Holiday Pay	\$17,000.00	\$12,514.00	\$20,100.00	\$3,100.00	Expenses coming in higher than anticipated
8027	Jury Duty	\$0.00	\$0.00	\$0.00	\$0.00	No activity
8045	Overtime Pay	\$5,500.00	\$1,467.00	\$3,500.00	-\$2,000.00	Overtime not as high as anticipated
8051	Floating Holiday Pay	\$3,500.00	\$2,117.00	\$3,500.00	\$0.00	Budget remains the same
8054	Salaries & Wages Regular	\$403,702.00	\$191,995.00	\$307,192.00	-\$96,510.00	Expense coming in lower than anticipated
8056	Retroactive Pay	\$0.00	-\$311.50	\$312.00	\$312.00	Not budgeted
8060	Sick Leave Pay	\$15,000.00	\$7,907.00	\$12,650.00	-\$2,350.00	Expenses coming in lower than anticipated
8063	Standby Pay	\$18,000.00	\$8,674.00	\$14,000.00	-\$4,000.00	Expenses coming in lower than anticipated
8066	Comp Time Used	\$19,000.00	\$9,304.00	\$15,000.00	-\$4,000.00	Expenses coming in lower than anticipated
8081	Vacation Pay	\$24,000.00	\$20,749.00	\$33,200.00	\$9,200.00	Expenses coming in higher than anticipated
<b>Total Salaries &amp; Wages</b>		<b>\$505,702.00</b>	<b>\$254,415.50</b>	<b>\$409,454.00</b>	<b>-\$96,248.00</b>	Costs coming in <b>lower</b> than expected

Payroll Taxes & Benefits

5010	Total Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	No activity
5030	Life Insurance - ER	\$5,725.00	\$912.00	\$2,000.00	-\$3,725.00	Expenses coming in lower than anticipated
5050	Medicare - ER	\$7,200.00	\$3,654.94	\$8,500.00	\$1,300.00	Expenses coming in higher than anticipated
5060	Cafeteria Plan - ER	\$52,000.00	\$36,000.00	\$54,000.00	\$2,000.00	Expenses coming in higher than anticipated
5070	Retirement ER - Regular	\$50,000.00	\$30,225.20	\$48,000.00	-\$2,000.00	Expenses coming in lower than anticipated
5071	Retirement ER -Add'l Pickup	\$10,000.00	\$1,795.00	\$3,500.00	-\$6,500.00	Expenses coming in lower than anticipated
5075	Retirees Medical - ER	\$3,000.00	\$381.00	\$1,500.00	-\$1,500.00	Expenses coming in lower than anticipated
5100	Unemployment Ins ER	\$0.00	\$1,189.00	\$2,500.00	\$2,500.00	Expenses coming in higher than anticipated
5120	Worker's Compensation - ER	\$10,000.00	\$12,422.47	\$2,422.00	-\$7,578.00	Expenses coming in lower than anticipated
5121	Cal Pers Unfunded Liability	\$0.00	\$0.00	\$0.00	\$0.00	No activity
5124	Retirement ER Tier 2	\$6,000.00	\$3,434.12	\$5,500.00	-\$500.00	Expenses coming in lower than anticipated
5132	Benefits Charged by Admin	\$0.00	\$0.00	\$0.00	\$0.00	No activity
5197	Benefit Billings to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	No activity

Total Payroll Taxes&Benefits

		<b>\$143,925.00</b>	<b>\$90,013.73</b>	<b>\$127,922.00</b>	<b>-\$16,003.00</b>	Costs coming in <b>lower</b> than expected
<b>Total Payroll &amp; Taxes</b>		<b>\$649,627.00</b>	<b>\$344,429.23</b>	<b>\$537,376.00</b>	<b>-\$112,251.00</b>	Mid-Year Budget <b>reduces</b> the budget by 17%

500-WATER DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid-Year 16-17	Budget Differences	Comments
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**Expenditures**

Employment Services	6200	Hiring, Advertising & Other Costs	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	6230	Medical Exam	\$250.00	\$70.00	\$140.00	-\$110.00	Expenses coming in lower than anticipated
	6250	Temporary agency Help	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	7347	Pension Service Expense	\$0.00	\$0.00	\$0.00	\$0.00	No activity
<b>Total Employment Services</b>			<b>\$250.00</b>	<b>\$70.00</b>	<b>\$140.00</b>	<b>-\$110.00</b>	<b>Mid-Year Budget reduces the budget in this area</b>

Clothing and uniforms	7246	Uniform & Gear	\$2,000.00	\$1,557.00	\$2,500.00	\$500.00	Expenses coming in higher than anticipated
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<b>Total Clothing &amp; Uniforms</b>			<b>\$2,000.00</b>	<b>\$1,557.00</b>	<b>\$2,500.00</b>	<b>\$500.00</b>	
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Contract services	6100	Labor & Support-IT Services	\$1,000.00	\$25.00	\$300.00	-\$700.00	Expenses coming in lower than anticipated
	6110	IT Purchased Services	\$15,000.00	\$8,327.50	\$13,000.00	-\$2,000.00	Expenses coming in lower than anticipated
	6142	GIS/Maps/Data/Upgrades	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	7204	Cleaning Supplies	\$300.00	\$0.00	\$100.00	-\$200.00	No to date expense Mid-Year budget small amount
	7250	Water Quality Testing	\$50,000.00	\$15,926.08	\$50,000.00	\$0.00	Need full title 22-2 sites and regular testing
	7255	Security Services	\$8,000.00	\$7,287.80	\$9,500.00	\$1,500.00	Expenses coming in higher than anticipated
	7301	Contract Maintenance Services	\$6,000.00	\$0.00	\$2,000.00	-\$4,000.00	No to date expense Mid-Year budget small amount
	7321	Janitorial Cleaning Supplies	\$2,500.00	\$378.00	\$750.00	-\$1,750.00	Expenses coming in lower than anticipated
	7342	Public Meeting Recordings	\$0.00	\$0.00	\$0.00	\$0.00	No activity
<b>Total Contract Services</b>			<b>\$82,800.00</b>	<b>\$33,123.38</b>	<b>\$77,400.00</b>	<b>-\$5,400.00</b>	<b>Mid-Year Budget reduces the budget in this area</b>

500-WATER DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid-Year 16-17	Budget Differences	Comments
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**Expenditures**

Equipment and tools

7242	Minor Tools, Accessories & Field	\$5,000.00	\$891.00	\$2,500.00	-\$2,500.00	Expenses coming in lower than anticipated
7253	Rent - Equipment	\$2,000.00	\$280.00	\$1,000.00	-\$1,000.00	Expenses coming in lower than anticipated
7256	Meter Purchases &	\$75,000.00	\$30,184.85	\$50,000.00	-\$25,000.00	Expenses coming in lower than anticipated
<b>Total Equipment and Tools</b>		<b>\$82,000.00</b>	<b>\$31,355.85</b>	<b>\$53,500.00</b>	<b>-\$28,500.00</b>	Mid-Year Budget <b>reduces</b> the budget in this area

Financial Services	7310 Bank Service Charges	\$2,200.00	\$0.00	\$2,200.00	\$0.00	Distribution not posted yet-Budget remains
	9153 Bad Debt Expense	\$1,500.00	\$0.00	\$1,500.00	\$0.00	Budget remains the same
<b>Total Financial Services</b>		<b>\$3,700.00</b>	<b>\$0.00</b>	<b>\$3,700.00</b>	<b>\$0.00</b>	No changes at Mid-Year

Insurance, Licenses and Regulatory Fees	6120 Computer Licenses	\$500.00	\$0.00	\$200.00	-\$300.00	Expenses coming in lower than anticipated
	6340 Misc Fees	\$7,000.00	\$2,647.00	\$7,000.00	\$0.00	Coastal Development Permit (Program C) etc
	6342 Fees - Regulatory	\$15,000.00	\$12,107.20	\$18,000.00	\$3,000.00	Expenses coming in higher than anticipated
	6343 Lien & Notary Fees	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	6345 Property Taxes & Assess. Costs	\$2,200.00	\$2,183.24	\$3,000.00	\$800.00	Expenses coming in higher than anticipated
	7325 Insurance	\$30,000.00	\$26,539.08	\$26,539.00	-\$3,461.00	Insurance paid annually
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>\$54,700.00</b>	<b>\$43,476.52</b>	<b>\$54,739.00</b>	<b>\$39.00</b>	Mid-Year Budget increases the budget in this area

Legal and professional	7318 Professional & Consulting BMC	\$27,000.00	\$3,055.66	\$27,000.00	\$0.00	Basin Management Projects
	7319 Other Professional Services	\$3,000.00	\$7,510.87	\$11,300.00	\$8,300.00	Expenses coming in higher than anticipated
	7320 Professional & Consulting	\$100,000.00	\$96,345.00	\$145,000.00	\$45,000.00	Expenses coming in higher than anticipated
	7326 Legal Services	\$10,000.00	\$4,363.00	\$7,000.00	-\$3,000.00	Expenses coming in lower than anticipated
	7336 Legal Services - BMC	\$10,000.00	\$770.00	\$2,500.00	-\$7,500.00	Expenses coming in lower than anticipated
	7340 Legal Notifications & Mand	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	9155 Inter Agency Cost Sharing	\$120,000.00	\$23,677.00	\$50,000.00	-\$70,000.00	Expenses coming in lower than anticipated

<b>Total Legal &amp; Professional</b>		<b>\$270,000.00</b>	<b>\$135,721.53</b>	<b>\$242,800.00</b>	<b>-\$27,200.00</b>	Mid-Year Budget <b>reduces</b> the budget in this area
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500-WATER DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid-Year 16-17	Budget Differences	Comments
<b>Expenditures</b>							
Office Supplies & Operations	6121	IT-Supplies & Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	6130	Computer Hardware	\$2,500.00	\$0.00	\$2,500.00	\$0.00	Budget remains the same
	6140	Computer Software	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	7100	Copier Contract	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	7140	General Supplies & Minor	\$4,000.00	\$1,725.00	\$3,000.00	-\$1,000.00	Expenses coming in lower than anticipated
	7160	Postage, Shipping & Mail	\$20,000.00	\$7,817.00	\$14,000.00	-\$6,000.00	Expenses coming in lower than anticipated
	7170	Special Purpose Forms	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	7180	Billing Supplies and Forms	\$1,200.00	\$2,007.00	\$3,500.00	\$2,300.00	Expenses coming in higher than anticipated
	7225	Mapping Costs	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	7226	Membership & Dues	\$1,950.00	\$23.88	\$500.00	-\$1,450.00	Expenses coming in lower than anticipated
	7230	Misc Small Parts	\$800.00	\$511.00	\$800.00	\$0.00	Budget remains the same
	7237	Process Control & Treat.	\$8,000.00	\$2,360.00	\$5,500.00	-\$2,500.00	Expenses coming in lower than anticipated
	7239	Water Treatment Chemicals	\$4,200.00	\$2,501.00	\$4,200.00	\$0.00	Budget remains the same
	7241	R & M Water Distribution System	\$12,000.00	\$19,013.00	\$28,500.00	\$16,500.00	Expenses coming in higher than anticipated
	7249	Safety Supplies	\$1,000.00	\$1,806.00	\$2,800.00	\$1,800.00	Expenses coming in higher than anticipated
<b>Total Office Supplies &amp; Oper.</b>			<b>\$55,650.00</b>	<b>\$37,763.88</b>	<b>\$65,300.00</b>	<b>\$9,650.00</b>	Mid-Year Budget <b>increases</b> the budget in this area
Other expenses							
	7016	Significant Value Purchase-Field	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	7330	Misc Operating Expenses	\$1,000.00	\$0.00	\$300.00	-\$700.00	Expenses coming in lower than anticipated
	7348	Water Conservation Program	\$15,000.00	\$628.18	\$5,000.00	-\$10,000.00	Expenses coming in lower than anticipated
	8650	Clean-Up Costs	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	8735	Misc Department Expense	\$0.00	\$0.00	\$0.00	\$0.00	No activity
<b>Total Other Expenses</b>			<b>\$16,000.00</b>	<b>\$628.18</b>	<b>\$5,300.00</b>	<b>-\$10,700.00</b>	Mid-Year Budget <b>reduces</b> the budget in this area

500-WATER	Acct.	Adopted Budget	Proposed Mid-		
DEPARTMENT	Code Account Title	16-17	Year 16-17	Budget Differences	Comments

Expenditures

6000	Cell Phones	\$2,600.00	\$1,741.00	\$2,600.00	\$0.00	Budget remains the same
6025	Telephone	\$10,000.00	\$7,192.00	\$10,000.00	\$0.00	Budget remains the same
7352	Rent - Office & Other Structures	\$0.00	\$2,838.00	\$4,500.00	\$4,500.00	Expenses coming in higher than anticipated
8610	Electric	\$90,000.00	\$58,602.00	\$88,000.00	-\$2,000.00	Expenses coming in lower than anticipated
8620	Gas Service	\$300.00	\$114.04	\$300.00	\$0.00	Budget remains the same
8630	Trash Services	\$1,400.00	\$3,494.00	\$5,500.00	\$4,100.00	Expenses coming in higher than anticipated
8644	Disposal Services	\$72,000.00	\$11,816.00	\$20,000.00	-\$52,000.00	Expenses coming in lower than anticipated
8670	Street Lighting	\$700.00	\$244.00	\$700.00	\$0.00	Budget remains the same
<b>Total Rent and utilities</b>		<b>\$177,000.00</b>	<b>\$86,041.04</b>	<b>\$131,600.00</b>	<b>-\$45,400.00</b>	<b>Mid-Year Budget reduces the budget in this area</b>

Repairs and maintenance

6405	R & M - Extinguishers	\$600.00	\$331.25	\$600.00	\$0.00	Budget remains the same
6422	R & M - Hydrants	\$0.00	\$0.00	\$0.00	\$0.00	No activity
6640	R & M - Equip & Other Non-	\$5,000.00	\$149.00	\$500.00	-\$4,500.00	Expenses coming in lower than anticipated
6641	R & M - Wells	\$8,000.00	\$585.00	\$2,500.00	-\$5,500.00	Expenses coming in lower than anticipated
6750	R & M - Minor Tools &	\$5,000.00	\$756.00	\$2,000.00	-\$3,000.00	Expenses coming in lower than anticipated
6800	R & M - Grounds & Collection	\$1,000.00	\$698.00	\$1,000.00	\$0.00	Budget remains the same
6900	R & M - Buildings & Structures	\$3,500.00	\$1,675.00	\$3,500.00	\$0.00	Budget remains the same
7241	Routine Maintenance	\$0.00	\$19,013.00	\$25,000.00	\$25,000.00	Not previously budgeted
<b>Total Repairs &amp; Maint.</b>		<b>\$23,100.00</b>	<b>\$23,207.25</b>	<b>\$35,100.00</b>	<b>\$12,000.00</b>	<b>Mid-Year Budget increases the budget in this area</b>

Travel and training

7323	Books, Publications &	\$450.00	\$0.00	\$450.00	\$0.00	Budget remains the same
7324	Education & Training Fees	\$18,500.00	\$1,150.00	\$3,000.00	-\$15,500.00	Expenses coming in lower than anticipated
8410	Certifications	\$400.00	\$175.00	\$0.00	-\$400.00	Expenses coming in lower than anticipated
8510	Lodging and Meals Local	\$0.00	\$330.00	\$0.00	\$0.00	Not previously budgeted
8539	Training Meals	\$750.00	\$36.46	\$0.00	-\$750.00	Expenses coming in lower than anticipated
8550	Mileage Reimbursement &	\$1,000.00	\$0.00	\$0.00	-\$1,000.00	Expenses coming in lower than anticipated
<b>Total Traveling &amp; Training</b>		<b>\$21,100.00</b>	<b>\$1,691.46</b>	<b>\$3,450.00</b>	<b>-\$17,650.00</b>	<b>Mid-Year Budget reduces the budget in this area</b>

DEPARTMENT	Code Account Title	16-17	Actuals as of 02-28-17	Year 16-17	Budget Differences	Comments
Vehicle Maint. & Repair	7211 Misc Fuel & Diesel	\$5,500.00	\$1,258.00	\$2,500.00	-\$3,000.00	Expenses coming in lower than anticipated
	7220 Gasoline	\$6,500.00	\$2,125.00	\$4,000.00	-\$2,500.00	Expenses coming in lower than anticipated
	7228 Markings & Other Misc Services	\$1,000.00	\$317.00	\$1,000.00	\$0.00	Budget remains the same
	7232 Vehicle Repairs	\$7,500.00	\$2,089.00	\$5,000.00	-\$2,500.00	Expenses coming in lower than anticipated
		<b>\$20,500.00</b>	<b>\$5,789.00</b>	<b>\$12,500.00</b>	<b>-\$8,000.00</b>	Mid-Year Budget <b>reduces</b> the budget in this area
	<b>Total Materials and Supplies</b>	<b>\$808,800.00</b>	<b>\$400,425.09</b>	<b>\$688,029.00</b>	<b>-\$120,771.00</b>	Mid-Year Budget reduces Materials & Supplies
	<b>TOTAL OPERATING</b>	<b>\$1,458,427.00</b>	<b>\$744,854.32</b>	<b>\$1,225,405.00</b>	<b>-\$233,022.00</b>	Mid-Year Budget reduces Operating Expenses
<b>Debt Service</b>	9022 Debt Service - Principal	\$138,432.00	\$151,489.03	\$138,432.00	\$13,057.03	Previous Budget had wrong debt schedule amounts
	9023 Debt Service - Interest & Annual	\$143,164.00	\$125,768.00	\$143,164.00	-\$17,396.00	Previous Budget had wrong debt schedule amounts
		<b>\$281,596.00</b>	<b>\$277,257.03</b>	<b>\$281,596.00</b>	<b>-\$4,338.97</b>	Mid-Year Budget <b>reduces</b> the budget in this area
Total Debt Service						
<b>Reserves</b>	9571 Vehicle Replacement Reserve	\$0.00	\$0.00	\$0.00	\$0.00	Bookkeeping not yet done
	9572 Capital Outlay Reserve	\$65,000.00	\$0.00	\$65,000.00	\$0.00	
	9573 General Contingency Reserve	\$25,000.00	\$0.00	\$25,000.00	\$0.00	Will also be adding past years that were not
	9574 Reserve for Encumbrance	\$0.00	\$0.00	\$0.00	\$0.00	yet recorded
	9980 Fund Reservation	\$0.00	\$0.00	\$0.00	\$0.00	
	9983 Basin Management Reserve	\$0.00	\$0.00	\$0.00	\$0.00	This is for 16/17 only
	9988 Water Conservation Reserve	\$0.00	\$0.00	\$0.00	\$0.00	Reserve Schedule and past years will be updated
	Water Rate Stabilization	\$32,000.00	\$0.00	\$32,000.00	\$0.00	See updated schedule below
Total Reserves (Set Aside)		<b>\$122,000.00</b>	<b>\$0.00</b>	<b>\$122,000.00</b>	<b>\$0.00</b>	No change at mid-year

500-WATER Acct. Adopted Budget Proposed Mid-  
 DEPARTMENT Code Account Title 16-17 Actuals as of 02-28-17 Year 16-17 Budget Differences **Comments**

**Capital Outlay**

Vehicles, Equip., and Fixtures \$52,038.00 \$0.00 \$0.00 -\$52,038.00 Will not be used 16-17 re-budget 17-18

9006 8th Street Aquifer Well, Phase 1 \$120,000.00 \$0.00 \$141,915.00 \$21,915.00 Project came in costing more than budgeted for

8th Street Aquifer Well, Phase 2 \$540,000.00 \$0.00 -\$540,000.00 -\$540,000.00 To be budgeted in 17/18 Cost will only be \$250,000 not the budgeted amount for 16/17.

Golden State Water Company \$50,000.00 \$0.00 \$103,550.00 Will bill GSWC for 1/2 of invoices for Engineering

**Total Capital Outlay \$762,038.00 \$0.00 -\$294,535.00 -\$518,085.00** Expensed less than budgeted. To be carried to 17/18

**Transfer out to General \$369,665.00 \$0.00 \$369,665.00** \$0.00 Should be transferred monthly  
 No action at this time

<b>Totals Revenues</b>	\$2,130,760.00	\$1,439,850.11	\$2,282,778.45	\$152,018.45
<b>Total Expenditures</b>	\$2,993,726.00	\$1,022,111.35	\$1,704,131.00	-\$755,445.97

**At Mid-Year**

Transfers in from Reserves for Capital Outlay	
8th Street Aquifer Well, Phase 1	\$141,915.00
8th Street Aquifer Well, Phase 2	\$0.00
Golden State Water Company	\$103,550.00
Total Revenues	\$2,282,778.00
Total Expenditures	-\$1,225,405.00
Capital Outlay	-\$245,465.00
Reserve Set-Asides	-\$122,000.00
Transfer out to the General Fund	-\$369,665.00
Debt Service	<u>-\$281,596.00</u>
<b>Projected positive fund as of 06/30/2017</b>	<b>\$284,112.00</b>



301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid-Year 16-17	Budget Differences	Comments
Revenues							
Property taxes							
	4035	Property Taxes	\$1,905,834.00	\$92,825.34	\$1,905,834.00	\$0.00	Property Taxes not recorded correctly-Needs adjusting
	4505	HO Prop Tax Relief	\$12,883.00	\$0.00	\$12,883.00	\$0.00	Property Taxes not recorded correctly-Needs adjusting
		<b>TOTAL PROPERTY</b>	<b>\$1,918,717.00</b>	<b>\$92,825.34</b>	<b>\$1,918,717.00</b>	<b>\$0.00</b>	The total amount budgeted is expected to be received by June 30, 2016-No budget change at Mid-Year
Special taxes and assessments							
	4015	CSA 9-1 Assessments	\$24,480.00	\$0.00	\$24,480.00	\$0.00	Nothing received the prior year. Is this a revenue
	4050	Special Fire Tax	\$529,401.00	\$0.00	\$529,401.00	\$0.00	Received annually
	4055	Mutual Aid Reimbursement	\$0.00	\$1,135.20	\$1,135.00	\$1,135.00	Not previously budgeted
		<b>TOTAL SPECIAL TAXES &amp;</b>	<b>\$553,881.00</b>	<b>\$1,135.20</b>	<b>\$555,016.00</b>	<b>\$1,135.00</b>	Revenues coming in higher at Mid-Year Budget
Use of money and							
	4501	Interest-Undistributed Taxes					
	4510	Investment Income on Funds	\$0.00	\$1,295.78	\$2,000.00	\$2,000.00	Based on how much the Fire Dept has invested
	4934	Gain on Sale of Fixed Assets-Fire Truck	\$0.00				Not previously budgeted
		<b>TOTAL USE OF Mon.&amp;Prop</b>	<b>\$0.00</b>	<b>\$1,295.78</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	Revenues coming in higher at Mid-Year Budget
Other Revenue							
	4000	Ambulance Agreement	\$67,134.00	\$34,463.00	\$67,134.00	\$0.00	Budget remains the same
	4655	Donations	\$0.00	\$94.00	\$100.00	\$100.00	Revenues came in higher than anticipated
	4932	Penalties	\$0.00	-\$6.00	\$0.00	\$0.00	Needs adjusting
	4950	Grant Revenue	\$0.00	\$0.39	\$0.00	\$0.00	No activity
	4955	Govt Other State Aid & Reimbursements	\$0.00	\$2,244.96	\$2,245.00	\$2,245.00	Received annually
	4957	Govt Other Fed Aid & Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	No activity
		<b>Total Other Revenue</b>	<b>\$67,134.00</b>	<b>\$36,796.35</b>	<b>\$69,479.00</b>	<b>\$2,345.00</b>	Revenues coming in higher at Mid-Year Budget
		<b>TOTAL FIRE DEPARTMENT REVENUES</b>	<b>\$2,539,732.00</b>	<b>\$132,052.67</b>	<b>\$2,545,212.00</b>	<b>\$5,480.00</b>	<b>Total increase in projected revenues</b>

301-FIRE	Acct.	Adopted Budget	Proposed Mid-Year	Budget Differences	Comments
DEPARTMENT	Code	16-17	16-17		
	Account Title	Actuals as of 02-28-17			

**Expenditures**

Salaries & Wages

8290	Resv FF-OT Em Res Off Duty	\$0.00	\$1,217.00	\$1,300.00	\$1,300.00	Expenses for payroll in the fire department in total
8295	Resv FF-Overtime/Shift Coverage	\$8,248.00	\$22,310.00	\$31,483.00	\$23,235.00	remains the same. Changes were made to categories only
8310	Resv FF-Emerg Resp-Off Duty	\$4,974.00	\$5,811.00	\$8,716.00	\$3,742.00	
8330	Resv FF- Mutual Aid Coverage	\$0.00	\$62.52	\$100.00	\$100.00	
8340	Resv FF-Shift Coverage	\$95,699.00	\$47,229.00	\$72,000.00	-\$23,699.00	
8345	Resv FF-Special Projects	\$4,813.00	\$2,985.00	\$4,500.00	-\$313.00	
8355	Resv FF- Training & Drills	\$11,027.00	\$3,701.00	\$6,100.00	-\$4,927.00	
8360	Resv FF-Weed Abatement	\$1,038.00	\$1,002.16	\$1,600.00	\$562.00	
<b>Total Salaries &amp;</b>		<b>\$125,799.00</b>	<b>\$84,317.68</b>	<b>\$125,799.00</b>	<b>\$0.00</b>	<b>Nets out to zero change in this category at Mid-Year Budget remains the same</b>

Payroll Taxes &

5021	FICA - Fire - ER	\$4,912.00	\$3,831.38	\$5,750.00	\$838.00	Expenses came in higher than anticipated
5030	Life Insurance - ER	\$1,962.00	\$1,960.00	\$1,960.00	-\$2.00	Paid annually
5031	Disability Insurance	\$86.00	\$0.00	\$0.00	-\$86.00	Expenses came in lower than anticipated
5035	AD and D Insurance	\$1,350.00	\$662.00	\$1,150.00	-\$200.00	Expenses came in lower than anticipated
5051	Medicare - Reserves - ER	\$1,542.00	\$1,040.00	\$1,542.00	\$0.00	Budget remains the same
5070	Retirement - ER -Regular	\$0.00	\$3,226.00	\$5,000.00	\$5,000.00	Not previously budgeted
5120	Workers Comp Insurance - ER	\$5,381.00	\$6,392.47	\$9,000.00	\$3,619.00	Expenses came in higher than anticipated
5124	Retirement - ER -Tier 2	\$1,213.00	\$1,764.00	\$3,500.00	\$2,287.00	Expenses came in higher than anticipated
<b>Total Payroll</b>		<b>\$16,446.00</b>	<b>\$18,875.85</b>	<b>\$27,902.00</b>	<b>\$11,456.00</b>	<b>Fringe Benefits increased at Mid-Year Budget Previously budgeted too low</b>

Total Personnel Expenses	\$142,245.00	\$103,193.53	\$153,701.00	\$11,456.00
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301-FIRE	Acct.	Adopted Budget	Proposed Mid-Year	Budget Differences	Comments
DEPARTMENT	Code	16-17	16-17		
	Account Title	Actuals as of 02-28-17			

**Expenditures**

Employment Services	5000	Medical Exams & Procedures	\$1,600.00	\$779.00	\$1,500.00	-\$100.00	Expenses varied between categories but the
	5101	Unemp. Costs - Reserves	\$6,000.00	\$2,456.00	\$4,300.00	-\$1,700.00	total amount remained the same
	6200	Hiring, Advertising & Other Costs	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	6230	Medical Exam	\$5,400.00	\$4,898.84	\$7,200.00	\$1,800.00	
<b>Total Employment</b>			<b>\$13,000.00</b>	<b>\$8,133.84</b>	<b>\$13,000.00</b>	<b>\$0.00</b>	Nets out to zero change in this category at Mid-Year Budget remains the same

Clothing and uniforms	7246	Uniform & Gear	\$2,900.00	\$1,687.00	\$2,900.00	\$0.00	Budget remains the same
	7248	Uniform Safety Boots	\$3,400.00	\$4,250.00	\$6,200.00	\$2,800.00	Expenses came in higher than anticipated
<b>Total Clothing &amp; Uniforms</b>			<b>\$6,300.00</b>	<b>\$5,937.00</b>	<b>\$9,100.00</b>	<b>\$2,800.00</b>	

Contract Services	6100	Labor & Support-IT Services	\$0.00	\$140.00	\$270.00	\$270.00	Expenses came in higher than anticipated
	6110	IT Purchased Services	\$7,000.00	\$400.00	\$1,000.00	-\$6,000.00	Expenses came in lower than anticipated
	7100	Copier Contract	\$0.00	\$0.00	\$0.00	\$0.00	Listed twice on the previous budget
	7202	Building Alarms & Security	\$450.00	\$334.00	\$600.00	\$150.00	Expenses came in higher than anticipated
	7204	Cleaning Supplies, Laundry &	\$3,700.00	\$1,936.00	\$3,000.00	-\$700.00	Budget remains the same
	7209	District Operating Center	\$450.00	\$0.00	\$0.00	-\$450.00	Budget remains the same
	7222	Hazardous Materials	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	Annually
	7499	CSA 9-11 Payments for Services to	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	7500	Schedule A Charges	\$1,994,494.00	\$997,249.00	\$1,994,494.00	\$0.00	Invoice received twice a year
<b>Total Contract</b>			<b>\$2,008,094.00</b>	<b>\$1,002,059.00</b>	<b>\$2,001,364.00</b>	<b>-\$6,730.00</b>	Expenses in this area coming lower than anticipated

<b>301-FIRE</b>	<b>Acct.</b>	<b>Adopted Budget</b>	<b>Proposed Mid-Year</b>
<b>DEPARTMENT</b>	<b>Code</b>	<b>16-17</b>	<b>16-17</b>
	<b>Account Title</b>	<b>Actuals as of 02-28-17</b>	<b>Budget Differences</b>
			<b>Comments</b>

**Expenditures**

Equipment and	6055	Radios -Non Capital	\$3,500.00	\$1,008.60	\$1,800.00	-\$1,700.00	Expenses coming in lower than anticipated
	6440	Fire Personal Protection Equipment	\$14,198.00	\$1,936.00	\$5,000.00	-\$9,198.00	Expenses coming in lower than anticipated
	6460	Self-Contained Breathing	\$2,500.00	\$200.00	\$1,000.00	-\$1,500.00	Expenses coming in lower than anticipated
	6610	Rescue-Extrication Equipment	\$1,500.00	\$0.00	\$1,500.00	\$0.00	Budget remains the same
	6630	Rope & Climbing Equipment	\$500.00	\$0.00	\$500.00	\$0.00	Budget remains the same
	7234	Oxygen Supplies & Cylinder Rent	\$500.00	\$0.00	\$500.00	\$0.00	Budget remains the same
	7242	Minor Tools, Accessories & Field	\$800.00	\$21.00	\$150.00	-\$650.00	Expenses coming in lower than anticipated
<b>Total Equipment and</b>			<b>\$23,498.00</b>	<b>\$3,165.60</b>	<b>\$10,450.00</b>	<b>-\$13,048.00</b>	<b>Expenses in this area coming lower than anticipated</b>

**Financial**

	7310	Bank Service Charges	\$100.00	\$5.00	\$0.00	\$100.00	Entries not yet recorded
	8735	Misc Department Admin					Budget remains the same
<b>Total Financial</b>			<b>\$100.00</b>	<b>\$5.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>Budget higher than expected</b>

Insurance, licenses and regulatory fees	6120	Computer Licenses	\$500.00	\$0.00	\$100.00	-\$400.00	Expenses coming in lower than anticipated
	6340	Misc Fees	\$300.00	\$0.00	\$100.00	-\$200.00	Expenses coming in lower than anticipated
	6345	Property Taxes & Assessments	\$1,500.00	\$1,418.00	\$2,500.00	\$1,000.00	Expenses coming in higher than anticipated
	7325	Insurance	\$18,000.00	\$19,227.49	\$19,227.00	\$1,227.00	Paid annually
<b>Total Ins.,lic. &amp; Regulatory Fees</b>			<b>\$20,300.00</b>	<b>\$20,645.49</b>	<b>\$21,927.00</b>	<b>\$1,627.00</b>	<b>Budget higher than expected</b>

**Legal and professional**

	7320	Professional & Consulting Services	\$1,000.00	\$1,176.50	\$1,700.00	\$700.00	No budget change between these two line items
	7326	Legal Services	\$1,500.00	\$368.00	\$800.00	-\$700.00	
	7340	Legal Notifications & Mandated	\$220.00	\$0.00	\$220.00	\$0.00	
<b>Total Legal &amp; PROFESSIONAL</b>			<b>\$2,720.00</b>	<b>\$1,544.50</b>	<b>\$2,720.00</b>	<b>\$0.00</b>	<b>Nets out to zero change in this category at Mid-Year Budget remains the same</b>

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid-Year 16-17	Budget Differences	Comments
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**Expenditures**

Office Supplies &	6121	IT-Supplies & Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	6130	Computer Hardware	\$2,400.00	\$0.00	\$1,000.00	-\$1,400.00	Expenses coming in lower than anticipated
	7100	Copier Contract	\$1,925.00	\$1,223.00	\$1,925.00	\$0.00	Budget remains the same
	7140	General Supplies & Minor	\$2,770.00	\$574.00	\$1,000.00	-\$1,770.00	Expenses coming in lower than anticipated
	7160	Postage, Shipping & Mail Supplies	\$400.00	\$118.00	\$400.00	\$0.00	Budget remains the same
	7200	Batteries - Common Sizes	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	7216	Fire Prevention Education	\$1,200.00	\$1,031.00	\$1,200.00	\$0.00	Budget remains the same
	7218	Cooking Products	\$0.00	\$234.00	\$400.00	\$400.00	Not previously budgeted
	7226	Membership & Dues	\$1,300.00	\$425.00	\$1,000.00	-\$300.00	Expenses coming in lower than anticipated
	7238	Paramedic & EMT Small Tools & Supplies	\$16,000.00	\$10,535.00	\$15,000.00	-\$1,000.00	Expenses coming in lower than anticipated
	7240	Propane	\$400.00	\$0.00	\$400.00	\$0.00	Budget remains the same
	7242	Minor Tools	\$0.00	\$21.47	\$100.00	\$100.00	Not previously budgeted
	7307	Office Tools & Accessories	\$0.00	\$0.00	\$0.00	\$0.00	No activity
<b>Total Office Supplies &amp;</b>			<b>\$26,395.00</b>	<b>\$14,161.47</b>	<b>\$22,425.00</b>	<b>-\$3,970.00</b>	<b>Expenses in this area coming lower than anticipated</b>

**Other expenses**

	7016	Significant Value Purchase-Field	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	7025	Significant Value Purchase-	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	7201	White Goods & Accessories -	\$200.00	\$0.00	\$100.00	-\$100.00	Expenses coming in lower than anticipated
	7218	Cooking Products - Food, Drinks &	\$350.00	\$234.00	\$350.00	\$0.00	Budget remains the same
	7224	Kitchen Cookware & Utensils	\$800.00	\$0.00	\$300.00	-\$500.00	Expenses coming in lower than anticipated
	7230	Misc Small Parts & Supplies	\$1,100.00	\$196.00	\$500.00	-\$600.00	Expenses coming in lower than anticipated
	7345	Outreach-Program Give Away	\$0.00	\$0.00	\$0.00	\$0.00	No Activity
	5040	Commission and Sales Expense	\$0.00	\$0.00	\$0.00	\$0.00	No Activity
<b>Total Other Expenses</b>			<b>\$2,450.00</b>	<b>\$430.00</b>	<b>\$1,250.00</b>	<b>-\$1,200.00</b>	<b>Expenses in this area coming lower than anticipated</b>

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid-Year 16-17	Budget Differences	Comments
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**Expenditures**

6000	Cell Phones	\$2,000.00	\$1,030.00	\$1,550.00	-\$450.00	Expenses coming in lower than anticipated
6025	Telephone	\$3,300.00	\$2,012.00	\$3,300.00	\$0.00	Budget remains the same
8610	Electric	\$200.00	\$81.00	\$175.00	-\$25.00	Expenses coming in lower than anticipated
8620	Gas Service	\$1,200.00	\$790.00	\$1,200.00	\$0.00	Budget remains the same
8630	Trash Services	\$1,250.00	\$1,416.00	\$2,200.00	\$950.00	Expenses came in higher than anticipated
8640	Water and Water Services	\$3,500.00	\$1,743.00	\$2,625.00	-\$875.00	Expenses coming in lower than anticipated
8670	Street Lighting	\$132.00	\$88.00	\$132.00	\$0.00	Budget remains the same
<b>Total Rent and</b>		<b>\$11,582.00</b>	<b>\$7,160.00</b>	<b>\$11,182.00</b>	<b>-\$400.00</b>	Expenses in this area coming lower than anticipated

6400	R & M-Compressors	\$500.00	\$0.00	\$200.00	-\$300.00	Expenses coming in lower than anticipated
6405	R & M - Extinguishers	\$1,000.00	\$360.00	\$800.00	-\$200.00	Expenses coming in lower than anticipated
6640	R & M - Equip & Other Non-	\$8,800.00	\$401.00	\$2,000.00	-\$6,800.00	Expenses coming in lower than anticipated
6750	R & M - Minor Tools & Equipment	\$1,800.00	\$140.00	\$1,200.00	-\$600.00	Expenses coming in lower than anticipated
6775	R & M -Operation/Field Equipment	\$800.00	\$765.00	\$1,400.00	\$600.00	Expenses came in higher than anticipated
6800	R & M - Grounds & Collection	\$450.00	\$0.00	\$450.00	\$0.00	Budget remains the same
6900	R & M - Buildings & Structures	\$5,000.00	\$1,460.00	\$3,000.00	-\$2,000.00	Expenses coming in lower than anticipated
7017	Routine Maintenance					
<b>Total Repairs &amp; Maint.</b>		<b>\$18,350.00</b>	<b>\$3,126.00</b>	<b>\$9,050.00</b>	<b>-\$9,300.00</b>	Expenses in this area coming lower than anticipated

6300	DMV/Driv Lic Class B	\$200.00	\$0.00	\$200.00	\$0.00	Budget remains the same
7141	CERT Training Supplies	\$100.00	\$0.00	\$100.00	\$0.00	Budget remains the same
7323	Books, Publications &	\$275.00	\$423.00	\$525.00	\$250.00	Expenses came in higher than anticipated
7324	Education & Training Fees	\$500.00	\$0.00	\$250.00	-\$250.00	Expenses coming in lower than anticipated
8405	Reserve FF Training Costs	\$5,400.00	\$4,629.00	\$7,500.00	\$2,100.00	Expenses came in higher than anticipated
8410	Certifications	\$400.00	\$0.00	\$100.00	-\$300.00	Expenses coming in lower than anticipated
8510	Lodging & Meals	\$100.00	\$0.00	\$100.00	\$0.00	Budget remains the same
<b>Total Traveling &amp;</b>		<b>\$6,975.00</b>	<b>\$5,052.00</b>	<b>\$8,775.00</b>	<b>\$1,800.00</b>	Budget higher than expected

Total Materials and Supplies	\$2,139,764.00	\$1,071,419.90	\$2,111,243.00	-\$28,321.00	Expenses for materials and supplies came in lower
TOTAL OPERATING EXPENSES	\$2,282,009.00	\$1,174,613.43	\$2,264,944.00	-\$16,865.00	Payroll & Taxes added budget \$11,456 Materials and supplies came in lower \$-28321 leaving a reduction in the Mid-Year Budget of \$16,865

DEPARTMENT	Code	Account Title	16-17	Actuals as of 02-28-17	16-17	Budget Differences	Comments	
Capital Outlay	9006	Sewer Lateral-Fire	\$15,800.00	\$15,800.00	\$15,800.00	\$0.00	Bookkeeping not yet done	
		Transfer In from General Fund	-\$15,800.00	-\$15,800.00	-\$15,800.00	\$0.00	Bookkeeping not yet done	
		Building Structures and Improvements	\$10,000.00	\$0.00	\$10,000.00	\$0.00	No expenses as of 02/28/2017	
		Infrastructure and Improvements	\$170,000.00	\$0.00	\$170,000.00	\$0.00	No expenses as of 02/28/2017	
		Fire Equipment and Assess	\$25,000.00	\$0.00	\$25,000.00	\$0.00	No expenses as of 02/28/2017	
		<b>Total Capital Outlay</b>	<b>\$205,000.00</b>	<b>\$0.00</b>	<b>\$205,000.00</b>	<b>\$0.00</b>	<b>?Whether projects partially or totally completed by 06/30/2017</b> The funding is available	
		Transfers In and Out						
		Transfer to the						
		<b>General Fund/Administration</b>						Original Budget did not calculate the Admin Costs properly This will increase the costs of Admin for the Fire Department
					\$123,453.00	\$0.00	\$128,209.00	\$4,756.00
At Mid-Year		<b>Total Transfers Out</b>	<b>\$123,453.00</b>	<b>\$0.00</b>	<b>\$129,809.00</b>	<b>\$4,756.00</b>		
		<b>Transfers in From Reserves</b>	<b>-\$205,000.00</b>	<b>\$0.00</b>	<b>-\$205,000.00</b>	<b>\$0.00</b>	This transfer will only be done if there are expenses made on Capital Improvements during 16/17	
		<b>Total Expenditures</b>	<b>-\$2,264,944.00</b>				To-date no expenses appear on MIP	
RESERVES Set-Aside		Total Revenues	\$2,545,212.00					
		Total Expenditures	-\$2,264,944.00					
		Transfer Out to The General	-\$129,089.00					
		Transfer in from Reserves	\$205,000.00					
At Mid-Year		Capital Outlay	-\$205,000.00					
		Vehicles, and Equipment	-\$85,000.00					
		General Contingency	-\$10,000.00					
At Mid-Year		Projected Unrestricted Fund	\$56,179.00					
		as of June 30, 2017				<b>Positive</b>		

LOS OSOS COMMUNITY  
BUDGET IN BRIEF  
REVENUES  
Fiscal 2016-2017

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid-Year 16-17	Budget Differences	Comments
<b>Revenues</b>							
		TOTAL PROPERTY TAX	\$1,918,717.00	\$92,825.34	\$1,918,717.00	\$0.00	
		TOTAL SPECIAL TAXES & ASSESSMENTS	\$553,881.00	\$1,135.20	\$555,016.00	\$1,135.00	
		TOTAL USE OF Mon.&Prop	\$0.00	\$1,295.78	\$2,000.00	\$2,000.00	
		Total Other Revenue	\$67,134.00	\$36,796.35	\$69,479.00	\$2,345.00	
		<b>TOTAL FIRE DEPARTMENT REVENUES</b>	<b>\$2,539,732.00</b>	<b>\$132,052.67</b>	<b>\$2,545,212.00</b>	<b>\$5,480.00</b>	<b>Revenues coming in slightly higher than expected</b>



LOS OSOS COMMUNITY  
BUDGET IN BRIEF  
EXPENDITURES  
Fiscal 2016-2017

DEPARTMENT	Acct. Code	Account Title	Adopted Budget		Proposed Mid-Year		Budget Differences	Comments
			16-17	Actuals as of 02-28-17	16-17			
301-FIRE								
		Total Salaries & Wages	\$125,799.00	\$84,317.68	\$125,799.00	\$0.00		
		Total Payroll Taxes&Benefits	\$16,446.00	\$18,875.85	\$27,902.00	\$11,456.00		
		<b>TOTAL PERSONNEL</b>	<b>\$142,245.00</b>	<b>\$103,193.53</b>	<b>\$153,701.00</b>	<b>\$11,456.00</b>		
		<b>EXPENSES</b>						
		Total Employment Services	\$13,000.00	\$8,133.84	\$13,000.00	\$0.00		
		Total Clothing & Uniforms	\$6,300.00	\$5,937.00	\$9,100.00	\$2,800.00		
		Total Contract Services	\$2,008,094.00	\$1,002,059.00	\$2,001,364.00	-\$6,730.00		
		Total Equipment & Tools	\$23,498.00	\$3,165.60	\$10,450.00	-\$13,048.00		
		Total Financial Services	\$100.00	\$5.00	\$0.00	\$100.00		
		Total Insurance, Licenses, & Reg. Fees	\$20,300.00	\$20,645.49	\$21,927.00	\$1,627.00		
		Total Legal & Professional	\$2,720.00	\$1,544.50	\$2,720.00	\$0.00		
		Total Office & Operational Supplies	\$26,395.00	\$14,161.47	\$22,425.00	-\$3,970.00		
		Total Other Expenses	\$2,450.00	\$430.00	\$1,250.00	-\$1,200.00		
		Total Repairs & Maintenance	\$18,350.00	\$3,126.00	\$9,050.00	-\$9,300.00		
		Total Rent & Utility	\$11,582.00	\$7,160.00	\$11,182.00	-\$400.00		
		Total Traveling & Training	\$6,975.00	\$5,052.00	\$8,775.00	\$1,800.00		
		<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$2,139,764.00</b>	<b>\$1,071,419.90</b>	<b>\$2,111,243.00</b>	<b>-\$28,321.00</b>		
		<b>TOTAL EXPENDITURES</b>	<b>\$2,282,009.00</b>	<b>\$1,174,613.43</b>	<b>\$2,264,944.00</b>	<b>-\$16,865.00</b>		

301-FIRE

DEPARTMENT

**RE-CAP:**

At Mid-Year

Total Revenues

\$2,545,212.00

Total Expenditures

-\$2,264,944.00

Transfer Out to The General Fund/Admin

-\$129,089.00

Transfer in from Reserves

\$205,000.00

Capital Outlay

-\$205,000.00

**RESERVES  
Set-Aside**

Vehicles, and Equipment

-\$85,000.00

General Contingency

-\$10,000.00

At Mid-Year

Projected Unrestricted Fund Balance  
as of June 30, 2017

\$56,179.00

**Positive**

3/29/2017

800-DRAINAGE	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid-Year 16-17	Budget Differences	Comments
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Revenues

Property taxes	4035	Property Taxes	\$21,613.00	\$4,747.86	\$21,613.00	\$21,613.00	Budget remains the same
	4505	HO Prop Tax Relief	\$146.00	\$0.00	\$146.00	\$146.00	
<b>TOTAL PROPERTY TAX</b>			<b>\$21,759.00</b>	<b>\$4,747.86</b>	<b>\$21,759.00</b>	<b>\$21,759.00</b>	
Special Taxes & Assess.	4400	Drainage Assessments	\$95,456.00	\$24,102.00	\$95,456.00	\$95,456.00	Budget remains the same
<b>Total Special Taxes &amp; Assess. Assessments</b>			<b>\$95,456.00</b>	<b>\$24,102.00</b>	<b>\$95,456.00</b>	<b>\$95,456.00</b>	
Use of Property & Money	4510	Investment Income on Funds	\$0.00	\$173.16	\$250.00	\$250.00	Not previously budgeted
<b>TOTAL USE OF Mon.&amp;Prop</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250.00</b>	<b>\$250.00</b>	
Other Revenue	4955	Other Govt State Aid	\$0.00	\$23.02	\$23.00	\$23.00	Not previously budgeted
<b>Total Other Revenue</b>			<b>\$0.00</b>	<b>\$23.02</b>	<b>\$23.00</b>	<b>\$23.00</b>	
<b>TOTAL DRAINAGE REVENUES</b>			<b>\$117,215.00</b>	<b>\$28,872.88</b>	<b>\$117,488.00</b>	<b>\$117,488.00</b>	Revenues higher by a small amount

800-DRAINAGE	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid-Year 16-17	Budget Differences	Comments
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Expenditures

Salaries & Wages

8045	Overtime Pay	\$500.00	\$0.00	-\$500.00	-\$500.00	No activity
8054	Salaries & Wages Regular	\$76,000.00	\$0.00	-\$76,000.00	-\$76,000.00	

**Total Salaries & Wages** **\$76,500.00** **\$0.00** **-\$76,500.00** **-\$76,500.00**

Payroll Taxes & Benefits

5010	Total Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	This budgeted amount
5030	Life Insurance - ER	\$1,055.00	\$0.00	-\$1,055.00	-\$1,055.00	can be moved to the Water
5050	Medicare - ER	\$1,327.00	\$0.00	-\$1,327.00	-\$1,327.00	Department where the water
5060	Cafeteria Plan - ER	\$9,582.00	\$0.00	-\$9,582.00	-\$9,582.00	staff is actually working
5070	Retirement ER - Regular	\$9,213.00	\$0.00	-\$9,213.00	-\$9,213.00	
5071	Retirement ER -Add'l Pickup	\$1,843.00	\$0.00	-\$1,843.00	-\$1,843.00	
5075	Retirees Medical - ER	\$553.00	\$0.00	-\$553.00	-\$553.00	
5100	Unemployment Ins ER	\$0.00	\$0.00	\$0.00	\$0.00	
5120	Worker's Compensation - ER	\$1,843.00	\$0.00	-\$1,843.00	-\$1,843.00	
5121	Cal Pers Unfunded Liability	\$0.00	\$0.00	\$0.00	\$0.00	
5124	Retirement ER Tier 2	\$1,105.00	\$0.00	-\$1,105.00	-\$1,105.00	
5132	Benefits Charged by Admin	\$0.00	\$0.00	\$0.00	\$0.00	
5197	Benefit Billings to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	

**Total Payroll Taxes&Benefits** **\$26,521.00** **\$0.00** **-\$26,521.00** **-\$26,521.00**

**Total Payroll & Taxes** **\$103,021.00** **\$0.00** **-\$103,021.00** **-\$103,021.00** **Move budget to Water**

800-DRAINAGE	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid-Year 16-17	Budget Differences	Comments
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**Expenditures**

Clothing and uniforms	7246	Uniform & Gear	\$200.00	\$82.44	\$200.00	\$0.00	Budget remains the same
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<b>Total Clothing &amp; Uniforms</b>			<b>\$200.00</b>	<b>\$82.44</b>	<b>\$200.00</b>	<b>\$0.00</b>	
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800-DRAINAGE	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid-Year 16-17	Budget Differences	Comments
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**Expenditures**

Equipment and tools	7242	Minor Tools, Accessories & Field	\$100.00	\$118.00	\$200.00	\$0.00	Budget remains the same
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<b>Total Equipment and Tools</b>			<b>\$100.00</b>	<b>\$118.00</b>	<b>\$200.00</b>	<b>\$0.00</b>	
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Insurance, licenses and	6120	Computer Licenses	\$0.00	\$0.00	\$0.00	\$0.00	
	6342	Fees - Regulatory	\$6,000.00	\$5,986.00	\$8,000.00	\$2,000.00	Expenses coming in higher than anticipated
	6345	Property Taxes & Assess. Costs	\$0.00	\$104.64	\$200.00	\$200.00	Expenses coming in higher than anticipated
	7325	Insurance	\$3,200.00	\$2,939.00	\$2,939.00	-\$261.00	Expenses coming in lower than anticipated

<b>Total Ins., Lic. &amp; Regulatory Fees</b>			<b>\$9,200.00</b>	<b>\$9,029.64</b>	<b>\$11,139.00</b>	<b>\$1,939.00</b>	
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7320	Professional & Consulting Services	\$10,000.00	\$4,554.00	\$7,000.00	-\$3,000.00	Expenses coming in lower than anticipated
7326	Legal Services	\$1,500.00	\$0.00			

<b>Total Legal &amp; Professional</b>			<b>\$11,500.00</b>	<b>\$4,554.00</b>	<b>\$7,000.00</b>	<b>-\$3,000.00</b>	
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<b>800-DRAINAGE</b>	<b>Acct. Code</b>	<b>Account Title</b>	<b>Adopted Budget 16-17</b>	<b>Actuals as of 02-28-17</b>	<b>Proposed Mid-Year 16-17</b>	<b>Budget Differences</b>	<b>Comments</b>
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**Expenditures**

7211 Misc Fuel & Diesel			\$0.00	\$315.00	\$550.00	\$550.00	Expenses coming in higher than anticipated
7220 Gasoline			\$0.00	\$531.00	\$750.00	\$750.00	Expenses coming in higher than anticipated
7230 Misc Small Parts			\$100.00	\$472.00	\$650.00	\$650.00	Expenses coming in higher than anticipated
7249 Safety Supplies			\$300.00	\$0.00	\$100.00	-\$200.00	Expenses coming in lower than anticipated
<b>Total Office Supplies &amp; Oper.</b>			<b>\$400.00</b>	<b>\$1,318.00</b>	<b>\$2,050.00</b>	<b>\$1,650.00</b>	

Rent and utilities							
6000 Cell Phones			\$1,110.00	\$973.85	\$1,800.00	\$690.00	Expenses coming in higher than anticipated
6025 Telephone			\$640.00	-\$71.05	\$100.00	-\$540.00	Expenses coming in lower than anticipated
7352 Rent - Office & Other Structures			\$1,400.00	\$45.00	\$300.00	-\$1,100.00	Expenses coming in lower than anticipated
8610 Electric			\$1,050.00	\$1,225.00	\$1,800.00	\$750.00	Expenses coming in higher than anticipated
8670 Street Lighting			\$850.00	\$0.00	\$250.00	-\$600.00	Expenses coming in lower than anticipated
<b>Total Rent and utilities</b>			<b>\$5,050.00</b>	<b>\$2,172.80</b>	<b>\$4,250.00</b>	<b>-\$800.00</b>	

Repairs and maintenance

6640 R & M - Equip & Other Non-			\$5,000.00	\$989.60	\$2,000.00	-\$3,000.00	Expenses coming in lower than anticipated
6750 R & M - Minor Tools & Equipment			\$0.00	\$347.00	\$750.00	\$750.00	Expenses coming in higher than anticipated
6800 R & M - Grounds & Collection			\$5,000.00	\$1,595.00	\$3,500.00	-\$1,500.00	Expenses coming in lower than anticipated
6900 R & M - Buildings & Structures			\$5,000.00	\$0.00	\$2,000.00	-\$3,000.00	Expenses coming in lower than anticipated
<b>Total Repairs &amp; Maint.</b>			<b>\$15,000.00</b>	<b>\$2,931.60</b>	<b>\$8,250.00</b>	<b>-\$6,750.00</b>	

Total Traveling & Training			\$50.00	\$0.00	\$0.00	\$0.00	No activity
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Total Materials and Supplies			\$41,500.00	\$20,206.48	\$33,089.00	-\$6,961.00	
<b>TOTAL OPERATING EXPENSES</b>			<b>\$144,521.00</b>	<b>\$20,206.48</b>	<b>-\$69,932.00</b>	<b>-\$109,982.00</b>	Mid Year Budget <b>lower</b> in expenses

**Expenditures**

**Capital Outlay**

9100 Pump Purchase	\$20,000.00	\$17,574.00	\$17,574.00	-\$2,426.00	Expenses coming in lower than anticipated
Infrastructure and Improvements	\$20,000.00	\$0.00	\$5,000.00	-\$15,000.00	Expenses coming in lower than anticipated
<b>Total Capital Outlay</b>	<b>\$40,000.00</b>	<b>\$17,574.00</b>	<b>\$22,574.00</b>	<b>-\$17,426.00</b>	

**Reserves**

9571 Capital Outlay Reserve	\$10,000.00	\$0.00	\$10,000.00	\$0.00	Bookkeeping not yet done
9572 General Contingency Reserve	\$5,000.00	\$0.00	\$5,000.00	\$0.00	Will adjust past reserves not recorded
<b>Total Reserves (Set Aside)</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	No budget change

Transfer out to the General Fund      \$52,809.00      \$52,809.00      \$0.00

**At Mid-Year**

Total Expenditures	\$69,932.00				
Total Revenues	\$117,488.00				
Capital Outlay	-\$22,574.00				
Reserve Set-Aside	-\$15,000.00				
Transfer Out to the General Fund	-\$52,809.00				
<b>Projected Fund Balance as of 6/30/2017</b>	<b>\$97,037.00</b>	<b>Positive</b>			

200-BAYRIDGE	Acct. Code	Account Title	Adopted Budget		Proposed Mid-		Budget Differences	Comments
			16-17	Actuals as of 02-28-17	Year 16-17			

Revenues

Property taxes	4035	Property Taxes	\$8,347.00	\$1,787.23	\$8,347.00	\$0.00	Balance to be received from the County
	4505	HO Prop Tax Relief	\$57.00	\$0.00	\$57.00	\$0.00	Balance to be received from the County
<b>TOTAL PROPERTY TAX</b>			<b>\$8,404.00</b>	<b>\$1,787.23</b>	<b>\$8,404.00</b>	<b>\$0.00</b>	
Special Taxes & Assess.	4550	Lighting & Septic Assessment	\$54,831.00	\$12,375.00	\$54,831.00	\$0.00	Balance to be received from the County
<b>Total Special Taxes &amp; Assess. Assessments</b>			<b>\$54,831.00</b>	<b>\$12,375.00</b>	<b>\$54,831.00</b>	<b>\$0.00</b>	
<b>TOTAL BAYRIDGE REVENUES</b>			<b>\$63,235.00</b>	<b>\$14,162.23</b>	<b>\$63,235.00</b>	<b>\$0.00</b>	No changes in the Mid-Year Budget



200-BAYRIDGE	Acct. Code	Account Title	Adopted Budget		Proposed Mid-		Budget Differences
			16-17	Actuals as of 02-28-17	Year 16-17		
<b>Expenditures</b>							
Salaries & Wages							
	8045	Overtime Pay	\$0.00	\$0.00		\$0.00	There are no expenses for salaries
	8054	Salaries & Wages Regular	\$18,944.00	\$0.00	-\$18,944.00	-\$18,944.00	Staff indicates there will not be any charges
<b>Total Salaries &amp; Wages</b>			<b>\$18,944.00</b>	<b>\$0.00</b>	<b>-\$18,944.00</b>	<b>-\$18,944.00</b>	Staff suggestion to move the budget to Water 500 This is part of the Water staff
Payroll Taxes & Benefits							
	5010	Total Fringe Benefits					
	5030	Life Insurance - ER	\$106.00	\$0.00	-\$106.00	-\$106.00	There are no expenses for taxes and
	5050	Medicare - ER	\$477.00	\$0.00	-\$477.00	-\$477.00	fringe benefits
	5060	Cafeteria Plan - ER	\$1,799.00	\$0.00	-\$1,799.00	-\$1,799.00	
	5070	Retirement ER - Regular	\$2,401.00	\$0.00	-\$2,401.00	-\$2,401.00	
	5071	Retirement ER -Addtl'l Pickup	\$807.00	\$0.00	-\$807.00	-\$807.00	
	5075	Retirees Medical - ER	\$343.00	\$0.00	-\$343.00	-\$343.00	
	5100	Unemployment Ins ER	\$0.00	\$0.00	\$0.00	\$0.00	
	5120	Worker's Compensation - ER	\$387.00	\$0.00	-\$387.00	-\$387.00	
	5121	Cal Pers Unfunded Liability	\$0.00	\$0.00	\$0.00	\$0.00	
	5124	Retirement ER Tier 2	\$310.00	\$0.00	-\$310.00	-\$310.00	
	5133	Benefits Charged by Water	\$0.00	\$0.00	\$0.00	\$0.00	
	5197	Benefit Billings to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Payroll Taxes&amp;Benefits</b>			<b>\$6,630.00</b>	<b>\$0.00</b>	<b>-\$6,524.00</b>	<b>-\$6,630.00</b>	Staff suggestion to move the budget to Water 500
<b>Total Payroll &amp; Taxes</b>			<b>\$25,574.00</b>	<b>\$0.00</b>	<b>-\$25,468.00</b>	<b>-\$25,574.00</b>	5% of the water budget was budgeted in this fund but not used

200-BAYRIDGE	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid-Year 16-17	Budget Differences	Comments
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**Expenditures**

Insurance, licenses and	6342	Fees - Regulatory	\$600.00	\$1,044.00	\$1,500.00	\$900.00	Expenses coming in higher than anticipated
	6345	Property Taxes & Assess. Costs	\$0.00	\$267.28	\$500.00	\$500.00	Expenses coming in higher than anticipated
	7325	Insurance	\$800.00	\$734.73	\$0.00	-\$800.00	Expenses coming in lower than anticipated
<b>Total Ins., Lic. &amp; Regulatory Fees</b>			<b>\$1,400.00</b>	<b>\$2,046.01</b>	<b>\$2,000.00</b>	<b>\$600.00</b>	<b>Budget a Mid-Year is higher</b>

	7320	Professional & Consulting Services	\$3,000.00	\$2,866.65	\$5,000.00	\$2,000.00	Expenses coming in higher than anticipated
	7326	Legal Services	\$3,500.00	\$254.00	\$1,500.00	-\$2,000.00	Expenses coming in lower than anticipated
<b>Total Legal &amp; Professional</b>			<b>\$6,500.00</b>	<b>\$2,866.65</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>No impact balances each other out</b>

Rent and utilities	6000	Cell Phones	\$0.00	\$93.39	\$100.00	\$100.00	Expenses coming in higher than anticipated
	6025	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	7352	Rent - Office & Other Structures	\$1,000.00	\$34.00	\$0.00	-\$1,000.00	Expenses coming in lower than anticipated
	8610	Electric	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	8620	Gas Service	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	8630	Trash Services	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	8645	Septage Handling	\$62,000.00	\$12,020.00	\$32,000.00	-\$30,000.00	Expenses coming in lower than anticipated
	8670	Street Lighting	\$5,000.00	\$3,829.91	\$6,000.00	\$1,000.00	Expenses coming in higher than anticipated
<b>Total Rent and utilities</b>			<b>\$68,000.00</b>	<b>\$15,977.30</b>	<b>\$38,100.00</b>	<b>-\$29,900.00</b>	

Total Materials and Supplies	\$75,900.00	\$20,889.96	\$45,100.00	-\$29,300.00	Mid-Year Budget lower than expected
<b>TOTAL OPERATING EXPENSES</b>	<b>\$101,474.00</b>	<b>\$20,889.96</b>	<b>\$19,632.00</b>	<b>-\$54,874.00</b>	Bayridge Fund 200 is spending less than originally expected because of potentially moving the salaries of the water staff back to water where they are actually doing their work

Bayridge Fund 200 is spending less than originally expected because of potentially moving the salaries of the water staff back to water where they are actually doing their work

**LOS OSOS COMMUNITY  
BUDGET IN BRIEF  
REVENUES**

<u>200-BAYRIDGE</u>	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid- Year 16-17	Budget Differences	<u>Comments</u>
<b>Revenues</b>							
	4035	Property Tax	\$8,404.00	\$1,787.23	\$8,404.00		\$0.00 Funds from the County will come in \$0.00 as expected
		Septic Assessment	\$54,831.00	\$12,375.00	\$54,831.00		
		TOTAL PROPERTY TAX					
<b>TOTAL BAYRIDGE REVENUES</b>			<b>\$63,235.00</b>	<b>\$14,162.23</b>	<b>\$63,235.00</b>	<b>\$0.00</b>	

**LOS OSOS COMMUNITY  
BUDGET IN BRIEF  
EXPENDITURES**

200-BAYRIDGE	Acct. Code	Account Title	Adopted Budget		Proposed Mid-		Budget Differences	Comments
			16-17	Actuals as of 02-28-17	Year 16-17			
<b>Expenditures</b>								
		Total Salaries & Wages	\$18,944.00	\$0.00	-\$18,944.00	-\$18,944.00		
		Total Payroll Taxes&Benefits	\$6,630.00	\$0.00	-\$6,630.00	-\$6,630.00		
		<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$25,574.00</b>	<b>\$0.00</b>	<b>-\$25,574.00</b>	<b>-\$25,574.00</b>		
		Total Clothing & Uniforms	\$0.00	\$2,866.65	\$5,000.00	\$0.00		
		Total Insurance, Licenses, & Reg.Fees	\$1,400.00	\$2,046.01	\$2,000.00	\$600.00		
		Total Legal & Professional	\$6,500.00	\$2,866.65	\$5,000.00	\$0.00		
		Total Office & Operational Supplies	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Rent & Utility	\$68,000.00	\$15,977.30	\$38,100.00	-\$29,900.00		
		Total Traveling & Training	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Traveling & Training	\$0.00	\$0.00	\$0.00	\$0.00		
		<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$75,900.00</b>	<b>\$23,756.61</b>	<b>\$50,100.00</b>	<b>-\$29,300.00</b>		
		<b>Total Expenditures</b>	<b>\$101,474.00</b>	<b>\$23,756.61</b>	<b>\$24,526.00</b>	<b>-\$54,874.00</b>		
	9511	Transfer out to Administration (GF)	\$0.00	\$0.00	\$14,669.00	\$14,669.00		
<b>At Mid-Year</b>			<b>\$101,474.00</b>	<b>\$23,756.61</b>	<b>\$39,195.00</b>	<b>-\$40,205.00</b>		The Mid-Year Budget will be reduced

**Other Uses and Sources**