



SPECIAL FINANCE ADVISORY COMMITTEE MEETING

Tuesday, May 22, 2018 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS

Marshall Ochylski, Chairperson
Lisa Gonzalez, Member
Cheri Grimm, Member
Bea Jansen, Member

STAFF

Renee Osborne, General Manager
Adrienne Geidel, District Bookkeeper
Ann Kudart, Administrative Services Manager

AGENDA

1. **Opening at 5:30 p.m.**
 1. **Call To Order**
 2. **Flag Salute**
 3. **Roll Call**

2. **Review of Board Item Regarding Draft Fiscal Year 2018/2019 Budget**
(Committee Review and Recommendations to the Board)
By: General Manager Osborne

3. **Adjournment**

ITEM 2

REVIEW OF BOARD ITEM REGARDING DRAFT FISCAL YEAR 2018/2019 BUDGET



May 17, 2018

TO: Finance Advisory Committee
FROM: Renee Osborne, General Manager
SUBJECT: **Item 2 – 5/22/2018 Special Finance Advisory Committee Meeting**
Review of Board Item Regarding Draft 2018-2019 Fiscal Budget

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Louis G. Tornatzky
Christine M. Womack

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

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SUMMARY

Attached are the Draft budgets for the 2018-2019 Fiscal Year for Administration, Bayridge Estates, Vista De Oro, Fire, Water, Wastewater, Drainage, and Parks and Recreation. Any comments, questions or recommendations are appreciated at this time.

100 - ADMINISTRATION

The 2018-2019 Fiscal Budget for Administrative Services is estimated at \$544,322. This includes the 2018 updated contract for the General Manager and District Bookkeeping Service. We have made some Staff changes to the Administration and Water office positions. The part-time Administrative Clerk and the full-time Utilities Technician positions are now vacant, and have been replaced with one full-time Administrative Clerk position. This employee's position will be split between the Administration and Water Budget 50/50.

We will be making some much needed improvements to staff work areas and finally adding the employee break room. A kitchen sink will be added to this area so that staff isn't washing dishes in the bathroom sink. We will be replacing hanging cork boards that are currently covering windows, with blinds. We have also been reviewing some of our service contracts (janitorial and copy services) to see if we can get lower prices without losing quality service.

200 – BAYRIDGE ESTATES

The County has taken over the Bayridge Collection Systems, there will be no staff time costs associated with this fund. Under Professional & Consulting Services there is the \$700 amount for the tax roll preparation. This fund does owe the Water Fund \$125,000 for first phase repairs/upgrades to the collection system that were done in March of 2015. The annual payment is included under 9804 "Payment on Internal Loans" in the amount of \$27,964.56 for the next five years. The Bayridge Fund account does have a positive reserve amount of \$32,643 (per the 2016-2017 Audit) that can be used to start paying down this loan.

There is also the issue of the thirteen septic tanks that need to be decommissioned at the Bayridge Collection System site. Two of the tanks are empty and only need decommissioning, two tanks are presumed to be only septic water and just need to be emptied, and the rest of the tanks have sewage. We are currently trying to find a facility that will accept the sewage. We have three different contractors coming to visit the sight to give us quotes. At the time of this report, we had not yet received any estimates on sewage removal.

The 2018-2019 Fiscal Budget for Bayridge, without the tank decommissioning expenses, is estimated at \$38,566.17.

301 – SOUTH BAY FIRE

We have received the total from Wallace Group for the Special Fire Tax in the amount of \$561,557.00. There will also be a transfer in of Property taxes in the amount of \$59,915.00, a 25% allocation from the Property Tax received by Water. Adjustments were made to accommodate increasing CalPERS fees, as well as a \$1 minimum wage increase starting in January 2019. The Fire Department continues to pursue grants to fund equipment purchases and community outreach programs. Reserve fund accounts will not be utilized in 2018-2019 for any anticipated expenses.

The Fire Department is appropriating funds to purchase a new Command Vehicle, as well as the following improvements:

- PT Equipment
- Bedframes
- Mattresses
- Heating System
- Phone System Technician
- Wetsuits
- Self-Contained Breathing Apparatus's

Total estimated expenses for the 2018-2019 Fiscal Budget is \$2,794,731.50

400 – VISTA DE ORO

The County has taken over the Vista De Oro Collection Systems, there will be no staff time costs associated with this fund. Under Professional & Consulting Services there is the \$700 amount for the tax roll preparation. This fund owes the Water Fund \$30,000 for first phase repairs/upgrades to the collection system that were done in August of 2014. The annual payment is included under 9804 "Payment on Internal Loans" in the amount of \$6,711.49 for the next five years. There is a negative rollover balance as stated from 2016-2017 Audit in the amount of \$14,141. Per our Auditor:

"Ideally the assessments should eventually be able to pay back the loan and it may not make sense for the District to use other funds for this purpose but that would be a management or Board decision."

There should be no other costs to this fund for the 2018-2019 year. Total estimated expenses for the 2018-2019 Fiscal Budget is \$13,733.10

500 – WATER

The Water Rate Group has conservatively projected our water revenue to be \$2,696,400 for the 2018-2019 Fiscal Year. This does not include any possible recycled water revenue. Interfund loan payments from Bayridge and Vista De Oro will also be a new income to Water revenue this year at \$34,676.05. We have received the County's projected property tax information, the total for Zone A is \$239,662 and \$1,509 in Home Owner Property Tax relief. In 2017, the Board approved to allocate 25% of Zone A Property Tax to South Bay Fire. This means that Fund 301 will be receiving \$59,915.50. We have established a new GL Code (4034) for this transfer so it can be tracked. In the 2018-2019 budget we are supposed to allocate 12.5% (\$29,957.75) of this same Zone A property tax to another Fund. Staff is asking that the 12.5% go towards the Drainage fund for much needed Drainage improvement projects.

Capital Improvement expenses this year will include the continuation of the 8th Street Well (Phase 2) construction estimated at \$315,824; the new building at the water yard at an estimated \$100,000; repair of the District-owned excavator estimated at \$6,700; and, the purchase of a valve exerciser at \$30,000. This year's budget also includes the Reservoir Inspection (\$6,000) for the 10th Street Tank to make sure it stays in good condition since its refurbishment in 2013.

Total estimated expenses including Capital Improvements (\$352,524) and reserve contributions (\$655,641.34) for the 2018-2019 Fiscal Budget is \$2,947,337.80.

600 – WASTEWATER

We have received the tax estimate for the Wastewater Property Tax Roll for administrative charges of \$44,246.40. The only projected expenses for this fund is the Admin Cost Allocation at \$2,721.61, NBS charges of \$12,365.94, and the Bond Payment of \$25,000.00. This fund has incurred some small miscellaneous costs occasionally. There has been a negative rollover balance in this fund for quite some time. The 2016-2017 Audit states the current amount of \$114,371. Per a note from our Auditor:

“The problem with the Wastewater Fund is that some expenditures are still going through it relating to old items and the annual engineering fees in addition to a transfer out for overhead while the only revenue coming in is the assessment admin fee which until repaid is going straight back out to pay back the bond reserve per the bankruptcy agreement. As a result, until the bond reserve is repaid and the admin charge can once again be freed up to pay for the annual engineering and staff costs, other District funding must cover the shortfall and in the last few years instead of a transfer in to cover it, there are still net transfers out for overhead when there really should be a transfer in to cover costs.”

Total estimated expenses for the 2018-2019 Fiscal Budget is \$40,857.55.

800 – DRAINAGE

We have received the County's Property Tax estimate for Zone D at \$24,015 and \$152 from Home Owners Property Tax relief. We are asking the Board to approve the 12.5% Zone A allocation of \$29,957.75 to be dedicated to the Drainage Fund. We have several Drainage issues in Los Osos, which will require attention soon. In the 2017-2018 fiscal budget we made improvements to 8th Street Drainage facility. In the 2018-2019 Fiscal budget we plan on making much needed improvements to 16th Street Drainage facility, Don and Mitchell Drainage facility, and the replacement of a pump at the Bayridge drainage facility. These improvements total \$110,000. Although the costs are over our property tax allocation (including the possible additional 12.5% from Water), we do have some Drainage Reserves to balance this budget. Staff time has already started to decrease since the 8th Street Drainage Improvements.

Total estimated expenses for the 2018-2019 Fiscal Budget is \$166,336.44.

900 – PARKS AND RECREATION

Staff, in conjunction with the County Parks Department, have proposed a Dog Park for the Los Osos Community. Although we have to wait for the Habitat Conservation Plan (HCP) to be completed, there are items that staff can work on so that we are prepared when the HCP is completed. The 900 Fund is mostly funded through a designated reserve fund and some interest income. As of the 2016-2017 Audit, there is a total of \$295,252 in the Parks Reserve Fund. We project total operation expenses to this fund to be approximately \$7,543. This does not account for any Dog Park equipment or permitting.

Since there is no Parks and Recreation staff, a non-profit organization (not yet determined) will be contracted to encumber operations and monthly expenses of the Dog Park once it is constructed. Once the HCP has been approved and the District is allowed to build the Dog Park, the District will then need to decide what costs it will assist with. Costs associated with the Parks and Recreation budget for 2018-2019 are mostly Administrative Allocation costs which cover staff time on projected projects.

Total estimated expenses for the 2018-2019 Fiscal Budget is \$7,543.22.

FUND 100

ADMINISTRATIVE

DRAFT

100 ADMINISTRATION		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Service Charges & Fees					
4005	Copying Costs	\$17.00	\$0.00	\$20.00	
Total Service		\$17.00	\$0.00	\$20.00	
Use of Money & Property					
4510	Investment Income on funds	\$2,291.99	\$0.00	\$0.00	
Total Use of Money & Property		\$2,291.99	\$0.00	\$0.00	
Total Revenues		\$2,308.99	\$0.00	\$0.00	
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	\$10,400.00	\$12,000.00	\$12,000.00	
8018	Holiday Pay	\$2,982.96	\$6,000.00	\$4,000.00	
8045	Overtime Pay	\$4,930.70	\$6,200.00	\$5,000.00	
8051	Floating Holiday Pay	\$605.28	\$510.00	\$1,000.00	
8054	Salaries & Wages - Regular	\$59,987.29	\$86,434.00	\$109,000.00	Half salary of new position
8056	Retroactive Pay	\$621.71	\$0.00	\$0.00	
8060	Sick Leave Pay	\$1,801.67	\$2,200.00	\$2,000.00	
8081	Vacation Pay	\$1,990.35	\$1,800.00	\$3,000.00	
Total Salaries/Wages		\$83,319.96	\$115,144.00	\$136,000.00	
Payroll Taxes & Benefits					
5020	FICA - ER	\$595.20	\$1,700.00	\$1,700.00	
5030	Life Insurance - ER	\$177.19	\$300.00	\$300.00	
5031	Disability Insurance	\$40.00	\$50.00	\$60.00	
5040	LTD Insurance	\$563.82	\$515.00	\$1,000.00	
5050	Medicare - ER	\$284.63	\$1,843.00	\$2,478.00	
5060	Cafeteria Plan - ER	\$6,375.00	\$8,000.00	\$8,625.00	
5070	Retirement ER - Regular	\$12,177.68	\$12,700.00	\$13,700.00	
5071	Retirement ER - Addl Pick-up	\$546.37	\$750.00	\$1,019.00	
5075	Retirees Medical - ER	\$2,407.47	\$1,900.00	\$3,000.00	
5120	Workers Comp Insurance - ER	\$456.07	\$4,675.00	\$4,675.00	
Total Payroll Taxes & Benefits		\$23,623.43	\$32,433.00	\$36,557.00	

100 ADMINISTRATION

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Employment Services					
5100	Unemployment Insurance - ER	\$2,336.04	\$3,000.00	\$3,400.00	
6200	Hiring, Advertising & Other Costs	\$99.50	\$500.00	\$300.00	
6230	Medical Exam	\$0.00	\$125.00	\$125.00	
	Total Employment	\$2,435.54	\$3,625.00	\$3,825.00	
	Total Personnel	\$109,378.93	\$151,202.00	\$176,382.00	
Services & Supplies					
Contract Services					
6100	Labor & Support-IT Services	\$100.00	\$6,500.00	\$4,500.00	
6110	IT Purchased Services	\$16,443.96	\$21,500.00	\$21,500.00	Waiting for invoice for payroll system reinstatement
7100	Copier Contract-Maint & Usage	\$4,821.19	\$7,500.00	\$5,000.00	(looking for new service contract)
7255	Security Services	\$409.56	\$913.00	\$1,000.00	
7321	Janitorial Cleaning & Supplies	\$2,251.70	\$4,000.00	\$4,000.00	
7342	Public Meeting Recordings	\$10,125.00	\$13,500.00	\$13,500.00	(looking for new service contract)
	Total Contract Services	\$34,151.41	\$53,913.00	\$49,500.00	
Financial Services					
7309	Late Fees	\$23.72	\$100.00	\$100.00	
7310	Bank Service Charges	\$2,368.33	\$3,000.00	\$3,000.00	
	Total Financial Services	\$2,392.05	\$3,100.00	\$3,100.00	
Insurance, Licenses & Regulatory					
6340	Misc Fees	-\$211.81	\$100.00	\$100.00	
6341	LAFCO Fees	\$17,212.31	\$21,642.00	\$20,000.00	
7325	Insurance	\$9,254.00	\$9,254.00	\$9,254.00	
	Total Insurance, Licenses & Regulatory Fees	\$26,254.50	\$30,996.00	\$29,354.00	
Legal & Professional					
7303	Professional Services - GM	\$75,579.50	\$78,000.00	\$96,126.00	Reflects current contract amount
7304	Professional Services - ACCTG	\$39,712.50	\$48,000.00	\$60,000.00	Reflects current contract amount
7305	Auditing Services	\$18,010.00	\$22,000.00	\$20,000.00	
7320	Professional & Consulting Services	\$3,920.08	\$36,960.00	\$10,000.00	
7326	Legal Services	\$27,438.25	\$50,000.00	\$30,000.00	
7340	Legal Notifications & Mandated Advertising	\$91.96	\$2,000.00	\$1,000.00	
	Total Legal & Professional	\$164,752.29	\$236,960.00	\$217,126.00	

100 ADMINISTRATION

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Office/Operations					
6121	IT-Supplies & Miscellaneous	\$155.67	\$500.00	\$500.00	
6130	Computer Hardware	\$1,351.86	\$1,351.86	\$1,500.00	
7140	General Supplies & Minor Equipment	\$3,520.09	\$5,000.00	\$5,000.00	
7160	Postage, Shipping & Mail Supplies	\$2,221.52	\$4,068.14	\$3,200.00	
7226	Membership & Dues	\$6,458.00	\$6,500.00	\$6,500.00	
	Total Office/Operations	\$13,707.14	\$17,420.00	\$16,700.00	
Other Expense					
7330	Misc Operating Expenses	\$20.00	\$100.00	\$100.00	
8735	Misc Department Admin	\$60.35	\$200.00	\$5,300.00	
	Total Other	\$80.35	\$300.00	\$5,400.00	Blinds \$1800, getting bid for kitchen
Rent & Utilities					
6025	Telephone	\$2,428.17	\$3,000.00	\$3,000.00	
7350	Rent - Meetings	\$0.00	\$500.00	\$400.00	
7352	Rent - Offices & Other Structures	\$26,100.00	\$33,179.00	\$35,000.00	
8610	Electric	\$2,703.78	\$3,500.00	\$3,800.00	
8620	Gas Service	\$50.21	\$500.00	\$450.00	
	Total Rent & Utilities	\$31,282.16	\$40,679.00	\$42,650.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	\$64.16	\$110.00	\$110.00	
	Total Repairs & Maintenance	\$64.16	\$110.00	\$110.00	
Travel & Training					
7323	Books, Publications & Subscriptions	\$12.99	\$300.00	\$100.00	
7324	Education & Training Fees	\$642.25	\$1,300.00	\$1,300.00	
8539	Meals	\$1,067.46	\$2,700.00	\$2,000.00	
8541	Meals- Local Area - DIR	\$0.00	\$100.00	\$100.00	
8550	Mileage Reimbursement & Parking	\$188.88	\$650.00	\$500.00	
	Total Travel & Training	\$1,911.58	\$5,050.00	\$4,000.00	
	Total Services & Supplies	\$274,595.64	\$388,528.00	\$367,940.00	
Allocation of Administrative Costs					
8152	ADP Fees	\$638.67	\$0.00	\$0.00	
	Total Allocation of Administrative Costs	\$638.67	\$0.00	\$0.00	(Purchasing a flat rate system)
	Total Expenditures	\$384,613.24	\$539,730.00	\$544,322.00	

DRAFT**COST ALLOCATION PLAN
FISCAL-YEAR 2018-2019**Actual
\$544,322.00**TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS**

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT ALLOCATED	\$54,432.20	\$465,395.31	\$5,443.22	\$10,886.44	\$2,721.61	\$2,721.61	\$2,721.61	\$544,322.00

5/7/2018

FUND 200

BAYRIDGE ESTATES

DRAFT

200 BAYRIDGE		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Property Taxes					
4035	Property Taxes	\$6,024.58	\$8,696.00	\$9,109.00	
	Total Property Taxes	\$6,024.58	\$8,696.00	\$9,052.00	
Service Charges & Fees					
4920	Service Charge/User Fee Rev	\$0.00	\$0.00	\$0.00	Question on keeping this GL code and putting all in 4550
	Total Service Charges & Fees	\$0.00	\$0.00	\$0.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	\$38,103.00	\$54,831.00	\$54,831.00	Lighting and <u>Loan</u> Assessments
	Total Special Taxes & Assessments	\$38,103.00	\$54,831.00	\$54,831.00	
Use of Money & Property					
4505	HO Prop Tax Relief	\$28.57	\$70.00	\$57.00	
4510	Investment Income on funds	-\$0.89	\$0.00	\$0.00	
	Total Use of Money & Property	\$27.68	\$70.00	\$57.00	
	Total Revenues	\$44,155.26	\$63,597.00	\$63,940.00	
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	\$0.00	\$1,500.00	\$0.00	County pays fees now
6345	Property Taxes & Assessments Costs	\$270.80	\$500.00	\$500.00	
7325	Insurance	\$800.00	\$800.00	\$800.00	
	Total Insurance, Licenses & Regulatory Fees	\$1,070.80	\$2,800.00	\$1,300.00	

200 BAYRIDGE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Legal & Professional					
7320	Professional & Consulting Services	\$1,008.00	\$1,108.00	\$700.00	
7326	Legal Services	\$462.75	\$500.00	\$500.00	Assessment/Tax Roll charge
	Total Legal & Professional	\$1,470.75	\$1,608.00	\$1,200.00	
Rent & Utilities					
8670	Street Lighting	\$4,846.23	\$5,380.00	\$5,380.00	
	Total Rent & Utilities	\$4,846.23	\$5,380.00	\$5,380.00	
Repairs & Maintenance					
6800	R & M - Grounds & Collection Systems	\$6,324.00	\$6,324.00	\$0.00	
	Tank Decomission			\$0.00	\$6,000 per tank. 12 tanks
	Total Repairs & Maintenance	\$6,324.00	\$6,324.00	\$0.00	
	Total Services & Supplies	\$13,711.78	\$16,112.00	\$7,880.00	
Debt Service					
9804	Payment on Internal Loans	\$0.00	\$27,964.56	\$27,964.56	
	Total Debt Service	\$0.00	\$27,964.56	\$27,964.56	
Transfers					
9511	Interfund Transfer to Admin	\$1,260.77	\$2,698.65	\$2,721.61	
	Total Transfers	\$1,260.77	\$2,698.65	\$2,721.61	
	Total Expenditures	\$14,972.55	\$46,775.21	\$38,566.17	
	Net Revenues over Expenditures	\$29,182.71	\$16,821.79	\$25,373.83	

BAYRIDGE

loan amt **125000**
percent **0.0037500** **4.50%**
term in months **60**
Annual payment **27,964.53**

		prin	int	payment	balance	
1	4/29/2016	(\$1,861.63)	(\$468.75)	(\$2,330.38)	\$123,138.37	(\$2,330.38)
2	5/29/2016	(\$1,868.61)	(\$461.77)	(\$2,330.38)	\$121,269.76	(\$2,330.38)
3	6/29/2016	(\$1,875.62)	(\$454.76)	(\$2,330.38)	\$119,394.15	(\$2,330.38)
4	7/29/2016	(\$1,882.65)	(\$447.73)	(\$2,330.38)	\$117,511.50	(\$2,330.38)
5	8/29/2016	(\$1,889.71)	(\$440.67)	(\$2,330.38)	\$115,621.79	(\$2,330.38)
6	9/29/2016	(\$1,896.80)	(\$433.58)	(\$2,330.38)	\$113,724.99	(\$2,330.38)
7	10/29/2016	(\$1,903.91)	(\$426.47)	(\$2,330.38)	\$111,821.09	(\$2,330.38)
8	11/29/2016	(\$1,911.05)	(\$419.33)	(\$2,330.38)	\$109,910.04	(\$2,330.38)
9	12/29/2016	(\$1,918.21)	(\$412.16)	(\$2,330.38)	\$107,991.82	(\$2,330.38)
10	1/29/2017	(\$1,925.41)	(\$404.97)	(\$2,330.38)	\$106,066.41	(\$2,330.38)
11	2/28/2017	(\$1,932.63)	(\$397.75)	(\$2,330.38)	\$104,133.79	(\$2,330.38)
12	3/29/2017	(\$1,939.88)	(\$390.50)	(\$2,330.38)	\$102,193.91	(\$2,330.38)
13	4/29/2017	(\$1,947.15)	(\$383.23)	(\$2,330.38)	\$100,246.76	(\$2,330.38)
14	5/29/2017	(\$1,954.45)	(\$375.93)	(\$2,330.38)	\$98,292.31	(\$2,330.38)
15	6/29/2017	(\$1,961.78)	(\$368.60)	(\$2,330.38)	\$96,330.53	(\$2,330.38)
16	7/29/2017	(\$1,969.14)	(\$361.24)	(\$2,330.38)	\$94,361.39	(\$2,330.38)
17	8/29/2017	(\$1,976.52)	(\$353.86)	(\$2,330.38)	\$92,384.87	(\$2,330.38)
18	9/29/2017	(\$1,983.93)	(\$346.44)	(\$2,330.38)	\$90,400.93	(\$2,330.38)
19	10/29/2017	(\$1,991.37)	(\$339.00)	(\$2,330.38)	\$88,409.56	(\$2,330.38)
20	11/29/2017	(\$1,998.84)	(\$331.54)	(\$2,330.38)	\$86,410.72	(\$2,330.38)
21	12/29/2017	(\$2,006.34)	(\$324.04)	(\$2,330.38)	\$84,404.38	(\$2,330.38)
22	1/29/2018	(\$2,013.86)	(\$316.52)	(\$2,330.38)	\$82,390.52	(\$2,330.38)
23	2/28/2018	(\$2,021.41)	(\$308.96)	(\$2,330.38)	\$80,369.11	(\$2,330.38)
24	3/29/2018	(\$2,028.99)	(\$301.38)	(\$2,330.38)	\$78,340.11	(\$2,330.38)
25	4/29/2018	(\$2,036.60)	(\$293.78)	(\$2,330.38)	\$76,303.51	(\$2,330.38)
26	5/29/2018	(\$2,044.24)	(\$286.14)	(\$2,330.38)	\$74,259.27	(\$2,330.38)
27	6/29/2018	(\$2,051.91)	(\$278.47)	(\$2,330.38)	\$72,207.37	(\$2,330.38)
28	7/29/2018	(\$2,059.60)	(\$270.78)	(\$2,330.38)	\$70,147.77	(\$2,330.38)
29	8/29/2018	(\$2,067.32)	(\$263.05)	(\$2,330.38)	\$68,080.44	(\$2,330.38)
30	9/29/2018	(\$2,075.08)	(\$255.30)	(\$2,330.38)	\$66,005.37	(\$2,330.38)
31	10/29/2018	(\$2,082.86)	(\$247.52)	(\$2,330.38)	\$63,922.51	(\$2,330.38)
32	11/29/2018	(\$2,090.67)	(\$239.71)	(\$2,330.38)	\$61,831.84	(\$2,330.38)
33	12/29/2018	(\$2,098.51)	(\$231.87)	(\$2,330.38)	\$59,733.33	(\$2,330.38)
34	1/29/2019	(\$2,106.38)	(\$224.00)	(\$2,330.38)	\$57,626.96	(\$2,330.38)
35	2/28/2019	(\$2,114.28)	(\$216.10)	(\$2,330.38)	\$55,512.68	(\$2,330.38)
36	3/29/2019	(\$2,122.20)	(\$208.17)	(\$2,330.38)	\$53,390.48	(\$2,330.38)
37	4/29/2019	(\$2,130.16)	(\$200.21)	(\$2,330.38)	\$51,260.31	(\$2,330.38)
38	5/29/2019	(\$2,138.15)	(\$192.23)	(\$2,330.38)	\$49,122.16	(\$2,330.38)
39	6/29/2019	(\$2,146.17)	(\$184.21)	(\$2,330.38)	\$46,975.99	(\$2,330.38)
40	7/29/2019	(\$2,154.22)	(\$176.16)	(\$2,330.38)	\$44,821.77	(\$2,330.38)
41	8/29/2019	(\$2,162.30)	(\$168.08)	(\$2,330.38)	\$42,659.48	(\$2,330.38)
42	9/29/2019	(\$2,170.40)	(\$159.97)	(\$2,330.38)	\$40,489.07	(\$2,330.38)
43	10/29/2019	(\$2,178.54)	(\$151.83)	(\$2,330.38)	\$38,310.53	(\$2,330.38)
44	11/29/2019	(\$2,186.71)	(\$143.66)	(\$2,330.38)	\$36,123.82	(\$2,330.38)
45	12/29/2019	(\$2,194.91)	(\$135.46)	(\$2,330.38)	\$33,928.90	(\$2,330.38)
46	1/29/2020	(\$2,203.14)	(\$127.23)	(\$2,330.38)	\$31,725.76	(\$2,330.38)
47	2/29/2020	(\$2,211.41)	(\$118.97)	(\$2,330.38)	\$29,514.35	(\$2,330.38)
48	3/29/2020	(\$2,219.70)	(\$110.68)	(\$2,330.38)	\$27,294.66	(\$2,330.38)
49	4/29/2020	(\$2,228.02)	(\$102.35)	(\$2,330.38)	\$25,066.63	(\$2,330.38)
50	5/29/2020	(\$2,236.38)	(\$94.00)	(\$2,330.38)	\$22,830.26	(\$2,330.38)
51	6/29/2020	(\$2,244.76)	(\$85.61)	(\$2,330.38)	\$20,585.49	(\$2,330.38)
52	7/29/2020	(\$2,253.18)	(\$77.20)	(\$2,330.38)	\$18,332.31	(\$2,330.38)
53	8/29/2020	(\$2,261.63)	(\$68.75)	(\$2,330.38)	\$16,070.68	(\$2,330.38)

54	9/29/2020	(\$2,270.11)	(\$60.27)	(\$2,330.38)	\$13,800.57	(\$2,330.38)
55	10/29/2020	(\$2,278.63)	(\$51.75)	(\$2,330.38)	\$11,521.94	(\$2,330.38)
56	11/29/2020	(\$2,287.17)	(\$43.21)	(\$2,330.38)	\$9,234.77	(\$2,330.38)
57	12/29/2020	(\$2,295.75)	(\$34.63)	(\$2,330.38)	\$6,939.02	(\$2,330.38)
58	1/29/2021	(\$2,304.36)	(\$26.02)	(\$2,330.38)	\$4,634.67	(\$2,330.38)
59	2/28/2021	(\$2,313.00)	(\$17.38)	(\$2,330.38)	\$2,321.67	(\$2,330.38)
60	3/29/2021	(\$2,321.67)	(\$8.71)	(\$2,330.38)	\$0.00	(\$2,330.38)
		(\$125,000.00)	(\$14,822.64)	(\$139,822.64)		#####

FUND 301

FIRE

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Property Taxes					
4035	Property Taxes	\$1,069,447.00	\$2,138,894.00	\$2,062,770.00	
4034	Property Tax Transfer from <u>Water</u>		\$57,214.50	\$59,915.50	
	Total Property Taxes	\$1,069,447.00	\$2,196,108.50	\$2,122,685.50	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	\$8,105.46	\$0.00	\$4,000.00	
	Total Grant Revenue	\$8,105.46	\$0.00	\$4,000.00	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (\$0.00	\$25,214.00	\$25,214.00	
	Contract)				
4050	Special Fire Tax	\$437,968.12	\$543,882.00	\$561,557.00	
	Total Special Taxes & Assessments	\$437,968.12	\$569,096.00	\$586,771.00	
Other Revenues					
4000	Ambulance Agreement	\$52,868.94	\$67,134.00	\$67,134.00	
4055	Mutual Aid Reimbursement	\$0.00	\$2,000.00	\$0.00	
4655	Donations	\$34,963.04	\$34,763.00	\$0.00	
	Total Other Revenues	\$87,831.98	\$103,897.00	\$67,134.00	
Use of Money & Property					
4505	HO Prop Tax Relief	\$2,665.37	\$13,141.00	\$13,141.00	
4510	Investment Income on funds	\$1,176.28	\$1,000.00	\$1,000.00	
	Total Use of Money & Property	\$3,841.65	\$14,141.00	\$14,141.00	
	Total Revenues	\$1,607,194.21	\$2,688,300.00	\$2,794,731.50	

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Personnel					
Salaries/Wages					
8290	Resv FF-OT Em Res Off Duty	\$397.63	\$1,600.00	\$0.00	
8295	Resv FF-Overtime/Shift	\$15,080.98	\$22,050.00	\$27,000.00	
8310	Coverage Resv FF-Emerg Resp-Off Duty	\$1,522.13	\$2,660.00	\$0.00	
8340	Resv FF-Shift Coverage	\$66,693.11	\$82,000.00	\$98,000.00	
8345	Resv FF-Special Projects	\$2,652.29	\$5,550.00	\$7,100.00	
8355	Resv FF- Training & Drills	\$8,359.75	\$4,724.00	\$0.00	
8360	Resv FF-Weed Abatement	\$94.50	\$1,205.00	\$0.00	
Total Salaries/Wages		\$94,800.39	\$119,789.00	\$132,100.00	
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	\$4,945.60	\$7,000.00	\$7,000.00	
5030	Life Insurance - ER	\$1,196.00	\$2,500.00	\$2,500.00	
5035	AD & D Insurance	\$380.00	\$850.00	\$800.00	
5050	Medicare - ER	-\$915.55	\$0.00	\$0.00	
5051	Medicare - Reserves - ER	\$1,380.35	\$2,000.00	\$2,100.00	
5070	Retirement ER - Regular	\$7,399.82	\$11,000.00	\$11,000.00	
5120	Workers Comp Insurance - ER	\$4,564.08	\$4,570.00	\$5,000.00	
5124	Retirement - ER - Tier 2	\$1,733.16	\$1,550.00	\$3,000.00	
Total Payroll Taxes & Benefits		\$20,683.46	\$29,470.00	\$31,400.00	
Employment Services					
5000	Medical Exams & Procedures	\$514.00	\$2,550.00	\$1,275.00	
5100	Unemployment Insurance - ER		\$0.00	\$0.00	
5101	Unemp. Costs - Reserves	\$7,291.88	\$7,000.00	\$8,000.00	
6230	Medical Exam	\$4,251.00	\$3,800.00	\$3,800.00	

301 FIRE

	YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Total Employment Services	\$12,056.88	\$13,350.00	\$13,075.00	
Total Personnel	\$127,540.73	\$162,609.00	\$176,575.00	
Services & Supplies				
Clothing & Uniform				
7246 Uniform & Gear	\$678.06	\$1,130.00	\$1,100.00	
7248 Uniform Safety Boots	\$0.00	\$400.00	\$2,000.00	
Total Clothing & Uniform	\$678.06	\$1,530.00	\$3,100.00	
Contract Services				
6110 IT Purchased Services	\$900.04	\$1,080.00	\$1,080.00	
7100 Copier Contract-Maint & Usage	\$1,190.65	\$1,600.00	\$1,600.00	
7202 Building Alarms & Security	\$353.70	\$465.00	\$475.00	
7204 Cleaning Supplies, Laundry & Towel Service	\$3,125.02	\$3,700.00	\$3,700.00	
7222 Hazardous Materials CW JPA Cost	\$2,000.00	\$2,000.00	\$2,000.00	
7500 Schedule A Charges	\$1,069,447.00	\$2,164,208.00	\$2,167,204.00	
Total Contract Services	\$1,077,016.41	\$2,173,053.00	\$2,176,059.00	
Equipment & Tools				
6440 Fire Personal Protection Equipment	\$5,506.50	\$6,500.00	\$14,000.00	
6460 Self-Contained Breathing Apparatus	\$0.00	\$32,500.00	\$32,500.00	
7234 Oxygen Supplies & Cylinder Rent	\$0.00	\$350.00	\$350.00	
7238 Paramedic & EMT Small Tools & Supplies	\$45,197.21	\$52,000.00	\$16,000.00	
7242 Minor Tools, Accessories & Field Machines	\$178.39	\$250.00	\$250.00	
7252 Misc Hardware	\$35,848.20	\$36,263.00	\$350.00	
Total Equipment & Tools	\$86,730.30	\$127,863.00	\$63,450.00	

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Financial Services					
7309	Late Fees	\$18.53	\$6.15	\$10.00	
7310	Bank Service Charges	\$0.00	\$20.00	\$20.00	
9154	Losses and Damages	\$345.08	\$345.08	\$100.00	
	Total Financial Services	\$363.61	\$371.23	\$130.00	
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	\$3,898.08	\$3,898.08	\$4,000.00	
7325	Insurance	\$20,400.04	\$20,400.04	\$20,400.00	
	Total Insurance, Licenses & Regulatory Fees	\$24,298.12	\$24,298.12	\$24,400.00	
Legal & Professional					
7320	Professional & Consulting Services	\$1,400.00	\$1,700.00	\$1,400.00	
7326	Legal Services	\$358.75	\$1,000.00	\$350.00	
7340	Legal Notifications & Mandated Advertising	\$45.00	\$80.00	\$75.00	
	Total Legal & Professional	\$1,803.75	\$2,780.00	\$1,825.00	
Office/Operations					
6130	Computer Hardware	\$169.42	\$1,770.00	\$1,700.00	
7140	General Supplies & Minor Equipment	\$1,806.14	\$1,800.00	\$1,800.00	
7160	Postage, Shipping & Mail Supplies	\$188.75	\$200.00	\$300.00	
7216	Fire Prevention Education Materials	\$1,283.98	\$1,200.00	\$1,200.00	
7226	Membership & Dues	\$75.00	\$75.00	\$75.00	
7230	Misc Small Parts & Supplies	\$4,229.79	\$4,530.00	\$300.00	
7240	Propane	\$100.00	\$100.00	\$100.00	
	Total Office/Operations	\$7,853.08	\$9,675.00	\$5,475.00	

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Other Expense					
7201	White Goods & Accessories - bedding, towels	\$0.00	\$300.00	\$300.00	
7209	District Operating Center Expense	\$0.00	\$450.00	\$450.00	
7218	Cooking Products - Food, Drinks & Staples	\$159.85	\$300.00	\$300.00	
7224	Kitchen Cookware & Utensils	\$85.79	\$737.77	\$800.00	
7345	Outreach- Program Give-away Items	\$606.72	\$2,900.00	\$0.00	
	Total Other Expense	\$852.36	\$4,687.77	\$1,850.00	
Rent & Utilities					
6000	Cell Phones	\$1,164.27	\$1,550.00	\$1,550.00	
6025	Telephone	\$3,090.54	\$2,600.00	\$3,700.00	
8610	Electric	\$978.44	\$990.00	\$1,000.00	
8620	Gas Service	\$678.76	\$1,100.00	\$910.00	
8630	Trash Services	\$903.21	\$1,850.00	\$1,850.00	
8640	Water and Water Services	\$3,038.82	\$4,704.00	\$4,704.00	
8659	Utility Cable Charges	\$888.16	\$1,020.00	\$1,400.00	
8670	Street Lighting	\$100.54	\$132.00	\$132.00	
	Total Rent & Utilities	\$10,842.74	\$13,946.00	\$15,246.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	\$297.77	\$500.00	\$300.00	
6405	R & M - Extinguishers	\$383.82	\$784.00	\$700.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	\$1,751.67	\$1,600.00	\$1,600.00	
6750	R & M - Minor Tools & Equipment	\$394.18	\$1,000.00	\$1,000.00	
6775	R & M -Operation/Field Equipment	\$765.00	\$1,300.00	\$1,215.00	

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
6800	R & M - Grounds & Collection Systems	\$239.75	\$450.00	\$500.00	
6900	R & M - Buildings & Structures	\$2,712.37	\$3,036.00	\$4,300.00	
	Total Repairs & Maintenance	\$6,544.56	\$8,670.00	\$9,615.00	
Travel & Training					
6300	DMV Driv Lic Class B	\$0.00	\$100.00	\$100.00	
7141	CERT Training Supplies	\$0.00	\$100.00	\$100.00	
7323	Books, Publications & Subscriptions	\$234.23	\$468.00	\$470.00	
8405	Reserve FF Training Costs	\$1,360.00	\$1,000.00	\$3,000.00	
	Total Travel & Training	\$1,594.23	\$1,668.00	\$3,670.00	
	Total Services & Supplies	\$1,218,577.22	\$2,368,542.12	\$2,304,820.00	
Allocation of Administrative Costs					
8152	ADP Fees	\$962.17	\$1,000.00	\$0.00	
	Total Allocation of Administrative Costs	\$962.17	\$1,000.00	\$0.00	
Capital Outlay					
9006	Infrastructure CIP	\$17,925.70	\$26,780.88	\$69,760.30	
9085	Vehicle Purchase	\$173,232.63	\$155,500.00	\$80,000.00	
	Total Capital Outlay	\$191,158.33	\$182,280.88	\$149,760.30	
Reserve Contribution					
9008	Fire Mitigation Expenses	\$0.00	\$0.00	\$0.00	
9504	*Vehicle Replacement Reserve	\$0.00	\$93,402.00	\$99,144.00	
9572	*General Contingency (Operations) Reserve	\$0.00	\$35,000.00	\$10,000.00	
	Total Reserve Contribution	\$0.00	\$128,402.00	\$109,144.00	

301 FIRE

	YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
<hr/>				
Transfers				
9511				
Interfund Transfer to Admin	\$25,215.40	\$0.00	\$54,432.20	
Total Transfers	\$25,215.40	\$0.00	\$54,432.20	
Total Expenditures	\$1,563,453.85	\$2,842,834.00	\$2,794,731.50	
Total Transfer in from Reserves				
Net Revenues over Expenditures	\$43,740.36	-\$154,534.00	\$0.00	

FUND 400

VISTA DE ORO

400 VISTA DE ORO

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	\$10,718.00	\$15,768.00	\$15,768.00	
Total Special Taxes & Assessments		\$10,718.00	\$15,768.00	\$15,768.00	
Total Revenues		\$10,718.00	\$15,768.00	\$15,768.00	
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	\$0.00	\$1,500.00	\$0.00	County is taking over this cost
6345	Property Taxes & Assessments Costs	\$18.00	\$500.00	\$500.00	
7325	Insurance	\$500.00	\$500.00	\$500.00	
Total Insurance, Licenses & Regulatory Fees		\$518.00	\$2,500.00	\$1,000.00	
Legal & Professional					
7320	Professional & Consulting Services	\$700.00	\$700.00	\$700.00	Assessment/Tax Roll charge
7326	Legal Services	\$165.25	\$300.00	\$300.00	
Total Legal & Professional		\$865.25	\$1,000.00	\$1,000.00	
Rent & Utilities					
8670	Street Lighting	\$1,917.21	\$2,300.00	\$2,300.00	
Total Rent & Utilities		\$1,917.21	\$2,300.00	\$2,300.00	

400 VISTA DE ORO

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Repairs & Maintenance					
6800	R & M - Grounds & Collection Systems	\$2,262.60	\$0.00	\$0.00	
	Total Repairs & Maintenance	\$2,262.60	\$0.00	\$0.00	
	Total Services & Supplies	\$5,563.06	\$5,800.00	\$4,300.00	
Debt Service					
9804	Payment on Internal Loans	\$0.00	\$0.00	\$6,711.49	Currently there is nothing budgeted for 2017/2018 for the loan
	Total Debt Service	\$0.00	\$0.00	\$6,711.49	\$30K Loan/5 year loan
Transfers					
9511	Interfund Transfer to Admin	\$1,260.77	\$2,721.38	\$2,721.61	
	Total Transfers	\$1,260.77	\$2,721.38	\$2,721.61	
	Total Expenditures	\$6,823.83	\$8,521.38	\$13,733.10	
	Net Revenues over Expenditures	\$3,894.17	\$7,246.62	\$2,034.90	

VISTA DE ORO

loan amt \$30,000.00
 percent 0.0037500 4.50%
 term in months 60
 annual loan amount \$6,711.49

#	prin	int	payment	balance	
	6/30/2018	(\$446.79)	(\$112.50)	(\$559.29)	\$29,553.21 (\$559.29)
1	7/30/2018	(\$448.47)	(\$110.82)	(\$559.29)	\$29,104.74 (\$559.29)
2	8/30/2018	(\$450.15)	(\$109.14)	(\$559.29)	\$28,654.60 (\$559.29)
3	9/30/2018	(\$451.84)	(\$107.45)	(\$559.29)	\$28,202.76 (\$559.29)
4	10/30/2018	(\$453.53)	(\$105.76)	(\$559.29)	\$27,749.23 (\$559.29)
5	11/30/2018	(\$455.23)	(\$104.06)	(\$559.29)	\$27,294.00 (\$559.29)
6	12/30/2018	(\$456.94)	(\$102.35)	(\$559.29)	\$26,837.06 (\$559.29)
7	1/30/2019	(\$458.65)	(\$100.64)	(\$559.29)	\$26,378.41 (\$559.29)
8	2/30/2019	(\$460.37)	(\$98.92)	(\$559.29)	\$25,918.04 (\$559.29)
9	3/30/2019	(\$462.10)	(\$97.19)	(\$559.29)	\$25,455.94 (\$559.29)
10	4/30/2019	(\$463.83)	(\$95.46)	(\$559.29)	\$24,992.11 (\$559.29)
11	5/30/2019	(\$465.57)	(\$93.72)	(\$559.29)	\$24,526.54 (\$559.29)
12	6/30/2019	(\$467.32)	(\$91.97)	(\$559.29)	\$24,059.22 (\$559.29)
13	7/30/2019	(\$469.07)	(\$90.22)	(\$559.29)	\$23,590.15 (\$559.29)
14	8/30/2019	(\$470.83)	(\$88.46)	(\$559.29)	\$23,119.33 (\$559.29)
15	9/30/2019	(\$472.59)	(\$86.70)	(\$559.29)	\$22,646.73 (\$559.29)
16	10/30/2019	(\$474.37)	(\$84.93)	(\$559.29)	\$22,172.37 (\$559.29)
17	11/30/2019	(\$476.14)	(\$83.15)	(\$559.29)	\$21,696.22 (\$559.29)
18	12/30/2019	(\$477.93)	(\$81.36)	(\$559.29)	\$21,218.29 (\$559.29)
19	11/29/2017	(\$479.72)	(\$79.57)	(\$559.29)	\$20,738.57 (\$559.29)
20	12/29/2017	(\$481.52)	(\$77.77)	(\$559.29)	\$20,257.05 (\$559.29)
21	1/29/2018	(\$483.33)	(\$75.96)	(\$559.29)	\$19,773.72 (\$559.29)
22	2/28/2018	(\$485.14)	(\$74.15)	(\$559.29)	\$19,288.59 (\$559.29)
23	3/29/2018	(\$486.96)	(\$72.33)	(\$559.29)	\$18,801.63 (\$559.29)
24	4/29/2018	(\$488.78)	(\$70.51)	(\$559.29)	\$18,312.84 (\$559.29)
25	5/29/2018	(\$490.62)	(\$68.67)	(\$559.29)	\$17,822.23 (\$559.29)
26	6/29/2018	(\$492.46)	(\$66.83)	(\$559.29)	\$17,329.77 (\$559.29)
27	7/29/2018	(\$494.30)	(\$64.99)	(\$559.29)	\$16,835.46 (\$559.29)
28	8/29/2018	(\$496.16)	(\$63.13)	(\$559.29)	\$16,339.31 (\$559.29)
29	9/29/2018	(\$498.02)	(\$61.27)	(\$559.29)	\$15,841.29 (\$559.29)
30	10/29/2018	(\$499.89)	(\$59.40)	(\$559.29)	\$15,341.40 (\$559.29)
31	11/29/2018	(\$501.76)	(\$57.53)	(\$559.29)	\$14,839.64 (\$559.29)
32	12/29/2018	(\$503.64)	(\$55.65)	(\$559.29)	\$14,336.00 (\$559.29)
33	1/29/2019	(\$505.53)	(\$53.76)	(\$559.29)	\$13,830.47 (\$559.29)
34	2/28/2019	(\$507.43)	(\$51.86)	(\$559.29)	\$13,323.04 (\$559.29)
35	3/29/2019	(\$509.33)	(\$49.96)	(\$559.29)	\$12,813.71 (\$559.29)
36	4/29/2019	(\$511.24)	(\$48.05)	(\$559.29)	\$12,302.47 (\$559.29)
37	5/29/2019	(\$513.16)	(\$46.13)	(\$559.29)	\$11,789.32 (\$559.29)
38	6/29/2019	(\$515.08)	(\$44.21)	(\$559.29)	\$11,274.24 (\$559.29)
39	7/29/2019	(\$517.01)	(\$42.28)	(\$559.29)	\$10,757.23 (\$559.29)
40	8/29/2019	(\$518.95)	(\$40.34)	(\$559.29)	\$10,238.27 (\$559.29)
41	9/29/2019	(\$520.90)	(\$38.39)	(\$559.29)	\$9,717.38 (\$559.29)
42	10/29/2019	(\$522.85)	(\$36.44)	(\$559.29)	\$9,194.53 (\$559.29)
43	11/29/2019	(\$524.81)	(\$34.48)	(\$559.29)	\$8,669.72 (\$559.29)
44	12/29/2019	(\$526.78)	(\$32.51)	(\$559.29)	\$8,142.94 (\$559.29)
45	1/29/2020	(\$528.75)	(\$30.54)	(\$559.29)	\$7,614.18 (\$559.29)
46	2/29/2020	(\$530.74)	(\$28.55)	(\$559.29)	\$7,083.45 (\$559.29)
47	3/29/2020	(\$532.73)	(\$26.56)	(\$559.29)	\$6,550.72 (\$559.29)

48	4/29/2020	(\$534.73)	(\$24.57)	(\$559.29)	\$6,015.99	(\$559.29)
49	5/29/2020	(\$536.73)	(\$22.56)	(\$559.29)	\$5,479.26	(\$559.29)
50	6/29/2020	(\$538.74)	(\$20.55)	(\$559.29)	\$4,940.52	(\$559.29)
51	7/29/2020	(\$540.76)	(\$18.53)	(\$559.29)	\$4,399.75	(\$559.29)
52	8/29/2020	(\$542.79)	(\$16.50)	(\$559.29)	\$3,856.96	(\$559.29)
53	9/29/2020	(\$544.83)	(\$14.46)	(\$559.29)	\$3,312.14	(\$559.29)
54	10/29/2020	(\$546.87)	(\$12.42)	(\$559.29)	\$2,765.27	(\$559.29)
55	11/29/2020	(\$548.92)	(\$10.37)	(\$559.29)	\$2,216.35	(\$559.29)
56	12/29/2020	(\$550.98)	(\$8.31)	(\$559.29)	\$1,665.37	(\$559.29)
57	1/29/2021	(\$553.05)	(\$6.25)	(\$559.29)	\$1,112.32	(\$559.29)
58	2/28/2021	(\$555.12)	(\$4.17)	(\$559.29)	\$557.20	(\$559.29)
59	3/29/2021	(\$557.20)	(\$2.09)	(\$559.29)	\$0.00	(\$559.29)
60		(\$30,000.00)	(\$3,557.43)	(\$33,557.43)		(\$33,557.43)

FUND 500

WATER

500 WATER

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		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Property Taxes				\$239,662.00	minus 25% to Fire \$59,915.50
4035	Property Taxes	\$159,436.43	\$171,643.50	\$149,788.75	minus 12.5 % to ? \$29,957.75
Total Property Taxes		\$159,436.43	\$171,643.50	\$149,788.75	
Service Charges & Fees					
4030	Residential Single Family	\$1,439,203.68	\$1,906,000.00	\$2,135,000.00	
4102	Residential- Multi -Family-Water Sales	\$149,615.72	\$178,000.00	\$199,900.00	
4103	Commercial, Home Care, Retail-Water Sales	\$239,119.12	\$236,000.00	\$321,000.00	Until Recycled Water is in full use, water for irrigation will continue to be used.
4104	Irrigation- Water Sales	\$42,971.37	\$3,000.00	\$3,000.00	
4114	Water Other Service Revenues	-\$1,225.00	\$2,084.00	\$1,000.00	
4931	Water Activation Fees	\$5,950.00	\$7,000.00	\$6,000.00	
4932	Penalties	\$22,099.34	\$23,000.00	\$20,000.00	
4933	Door Hangers/Lockout Notices	\$10,925.00	\$16,000.00	\$10,000.00	
4937	NSF Fees	\$620.00	\$500.00	\$500.00	
Total Service Charges & Fees		\$1,909,279.23	\$2,371,584.00	\$2,696,400.00	
Other Revenues					
4105	Recycled Water Revenue	\$0.00	\$107,000.00	\$57,000.00	Until the County secures the Recycled Water contracts with the schools, we are uncertain as to the amount of income from this line item.
4925	Insurance Claim Reimbursement	\$3,790.78	\$3,790.78	\$0.00	
4930	Other Revenue	\$3,081.08	\$15,000.00	\$1,000.00	
4936	Water Delinquencies via Tax roll	-\$1.00	\$0.00	\$0.00	
Total Other Revenues		\$6,870.86	\$125,790.78	\$58,000.00	
Use of Money & Property					
4504	Interest Income	\$0.00	\$2,964.00	\$2,964.00	(We are currently looking into why there is no interest income in this GL Code)
4505	HO Prop Tax Relief	\$754.60	\$2,100.00	\$1,509.00	
4510	Investment Income on funds	\$3,834.25	\$1,500.00	\$4,000.00	
	Interfund loan payments to Water			\$34,676.05	Bayrdige Loan Payment \$27,964.56 Vista Loan Payment \$6,711.49
Total Use of Money & Property		\$4,588.85	\$6,564.00	\$43,149.05	
Total Revenues		\$2,080,175.37	\$2,675,582.28	\$2,947,337.80	

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Personnel					
Salaries/Wages					
8018	Holiday Pay	\$17,100.48	\$20,000.00	\$25,000.00	
8045	Overtime Pay	\$3,298.16	\$4,000.00	\$4,000.00	
8050	Administrative Leave Pay	\$1,471.18	\$1,000.00	\$3,680.00	
8051	Floating Holiday Pay	\$3,651.55	\$16,000.00	\$5,000.00	
8054	Salaries & Wages - Regular	\$233,413.41	\$339,348.71	\$356,316.15	5% possible increase
8056	Retroactive Pay	\$2,723.28	\$2,723.28	\$1,000.00	
8060	Sick Leave Pay	\$14,333.51	\$23,000.00	\$24,150.00	
8063	Standby Pay	\$12,569.57	\$14,000.00	\$14,700.00	
8066	Comp Time Used	\$10,986.46	\$11,000.00	\$11,550.00	
8081	Vacation Pay	\$18,375.40	\$38,000.00	\$39,900.00	
Total Salaries/Wages		\$317,923.00	\$469,071.99	\$485,296.15	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	\$1,476.00	\$1,500.00	\$1,700.00	
5031	Disability Insurance	\$300.00	\$500.00	\$500.00	
5040	LTD Insurance	\$2,468.12	\$3,000.00	\$3,300.00	
5050	Medicare - ER	\$2,969.29	\$6,000.00	\$10,356.00	plus April 1/2
5060	Cafeteria Plan - ER	\$43,470.80	\$66,000.00	\$65,000.00	
5070	Retirement ER - Regular	\$46,494.00	\$60,000.00	\$67,000.00	
5071	Retirement ER - Addl Pick-up	\$2,462.23	\$2,200.00	\$0.00	No additional Employer Pick Up
5075	Retirees Medical - ER	\$1,172.94	\$1,000.00	\$1,620.00	
5120	Workers Comp Insurance - ER	\$15,811.66	\$15,968.01	\$24,440.00	Reflects 2018-2019 invoice
5124	Retirement - ER - Tier 2	\$3,035.56	\$0.00	\$3,720.00	
Total Payroll Taxes & Benefits		\$119,660.60	\$156,168.01	\$177,636.00	

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
5100	Unemployment Insurance - ER	\$5,434.35	\$5,000.00	\$5,500.00	
6230	Medical Exam	\$2,675.00	\$2,675.00	\$150.00	
	Total Employment Services	\$8,109.35	\$7,675.00	\$5,650.00	
	Total Personnel	\$445,692.95	\$632,915.00	\$668,582.15	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	\$1,088.58	\$2,600.00	\$2,600.00	
7248	Uniform Safety Boots	\$481.35	\$1,000.00	\$1,000.00	
	Total Clothing & Uniform	\$1,569.93	\$3,600.00	\$3,600.00	
Contract Services					
6100	Labor & Support-IT Services	\$0.00	\$300.00	\$300.00	
6110	IT Purchased Services	\$3,844.16	\$5,000.00	\$5,400.00	
7250	Water Quality Testing	\$18,435.32	\$28,000.00	\$28,000.00	
7255	Security Services	\$548.56	\$7,100.00	\$8,000.00	
7301	Contract Maint Services	\$0.00	\$1,500.00	\$1,000.00	
7321	Janitorial Cleaning & Supplies	\$610.27	\$850.00	\$850.00	
	Total Contract Services	\$23,438.31	\$42,750.00	\$43,550.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	\$430.02	\$260.00	\$800.00	
7242	Minor Tools, Accessories & Field Machines	\$2,418.40	\$2,500.00	\$3,500.00	
7252	Misc Hardware	\$54.00	\$0.00	\$0.00	
7253	Rent - Equipment	\$0.00	\$1,000.00	\$1,000.00	
7256	Meter Purchases & Replacements	\$28,985.32	\$30,000.00	\$75,000.00	
	Total Equipment & Tools	\$31,887.74	\$33,760.00	\$80,300.00	

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Financial Services					
7309	Late Fees	\$46.16	\$0.00	\$50.00	
Total Financial Services		\$46.16	\$0.00	\$50.00	
Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	\$0.00	\$200.00	\$200.00	
6340	Misc Fees	\$579.33	\$3,000.00	\$3,000.00	
6342	Fees - Regulatory	\$5,536.20	\$27,000.00	\$18,000.00	
6345	Property Taxes & Assessments Costs	\$3,044.78	\$6,300.00	\$6,300.00	
7325	Insurance	\$31,581.00	\$31,581.00	\$33,000.00	
Total Insurance, Licenses & Regulatory Fees		\$40,741.31	\$68,081.00	\$60,500.00	
Legal & Professional					
7318	Professional & Consulting BMC	\$26,996.33	\$61,370.00	\$50,654.00	
7320	Professional & Consulting Services	\$16,159.18	\$40,000.00	\$30,000.00	
7326	Legal Services	\$8,662.50	\$8,000.00	\$11,000.00	
7336	Legal Services- ISJ	\$0.00	\$1,000.00	\$1,000.00	
Total Legal & Professional		\$51,818.01	\$110,370.00	\$92,654.00	
Office/Operations					
6130	Computer Hardware	\$126.25	\$3,000.00	\$3,000.00	
6140	Computer Software	\$1,463.88	\$2,000.00	\$2,000.00	
7140	General Supplies & Minor Equipment	\$353.46	\$3,000.00	\$1,000.00	
7160	Postage, Shipping & Mail Supplies	\$11,139.86	\$14,500.00	\$17,000.00	
7180	Billing Supplies, Forms & Printing	\$879.78	\$2,000.00	\$2,200.00	
7226	Membership & Dues	\$1,579.88	\$3,000.00	\$3,000.00	
7230	Misc Small Parts & Supplies	\$997.60	\$800.00	\$1,000.00	
7237	Process Control & Treatment Supplies	\$2,901.20	\$4,000.00	\$4,000.00	

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
7239	Water Treatment Chemicals	\$4,993.79	\$6,600.00	\$8,000.00	
7249	Safety Supplies	\$394.74	\$3,000.00	\$3,000.00	
	Total Office/Operations	\$24,830.44	\$41,900.00	\$44,200.00	
Other Expense					
7330	Misc Operating Expenses	\$0.00	\$250.00	\$250.00	
7348	Water Conservation Program	\$409.96	\$3,000.00	\$2,000.00	
	Total Other Expense	\$409.96	\$3,250.00	\$2,250.00	
Rent & Utilities					
6000	Cell Phones	\$2,023.32	\$3,260.00	\$3,000.00	
6025	Telephone	\$6,215.00	\$8,400.00	\$8,200.00	
7352	Rent - Offices & Other Structures	\$0.00	\$2,900.00	\$2,900.00	
8610	Electric	\$74,709.75	\$84,000.00	\$95,000.00	
8620	Gas Service	\$469.89	\$250.00	\$250.00	
8630	Trash Services	\$1,871.54	\$4,000.00	\$4,000.00	
8644	Disposal Services	\$29,334.00	\$28,500.00	\$28,500.00	
8670	Street Lighting	\$285.76	\$350.00	\$400.00	
	Total Rent & Utilities	\$114,909.26	\$131,660.00	\$142,250.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	\$336.63	\$350.00	\$350.00	
6422	R & M - Hydrants	\$0.00	\$350.00	\$350.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	\$313.03	\$500.00	\$500.00	
6641	R & M - Wells	\$621.72	\$800.00	\$1,000.00	
6750	R & M - Minor Tools & Equipment	\$1,381.41	\$1,700.00	\$2,000.00	
6775	R & M -Operation/Field Equipment	\$59.45	\$100.00	\$0.00	
6800	R & M - Grounds & Collection Systems	\$73.84	\$1,000.00	\$1,000.00	

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
6830	Paving & Concrete	\$4,050.00	\$8,000.00	\$8,000.00	
6900	R & M - Buildings & Structures	\$425.74	\$1,500.00	\$2,000.00	
7241	R & M - Water Distribution System	\$8,904.14	\$15,000.00	\$20,000.00	Plus Reservoir inspection \$5000
	Total Repairs & Maintenance	\$16,165.96	\$29,300.00	\$35,200.00	
Travel & Training					
7323	Books, Publications & Subscriptions	\$0.00	\$250.00	\$250.00	
7324	Education & Training Fees	\$4,608.33	\$8,324.00	\$5,900.00	
8410	Certifications	\$200.00	\$400.00	\$500.00	
8510	Lodging & Meals - Local	\$365.07	\$2,000.00	\$2,000.00	
8539	Meals	\$65.00	\$700.00	\$700.00	
8550	Mileage Reimbursement & Parking	\$607.41	\$700.00	\$700.00	
	Total Travel & Training	\$5,845.81	\$12,374.00	\$10,050.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	\$130.06	\$780.00	\$1,600.00	
7211	Misc Fuel & Diesel	\$1,608.59	\$2,200.00	\$2,300.00	
7220	Gasoline	\$3,225.30	\$4,000.00	\$5,000.00	
7228	Markings & Other Misc Services	\$110.42	\$350.00	\$500.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	\$5,295.35	\$5,000.00	\$5,000.00	
	Total Vehicle Maintenance & Repairs	\$10,369.72	\$12,330.00	\$14,400.00	
	Total Services & Supplies	\$322,032.61	\$489,375.00	\$529,004.00	
Allocation of Administrative Costs					
8152	ADP Fees	\$475.01	\$800.00	\$0.00	
	Total Allocation of Administrative Costs	\$475.01	\$800.00	\$0.00	

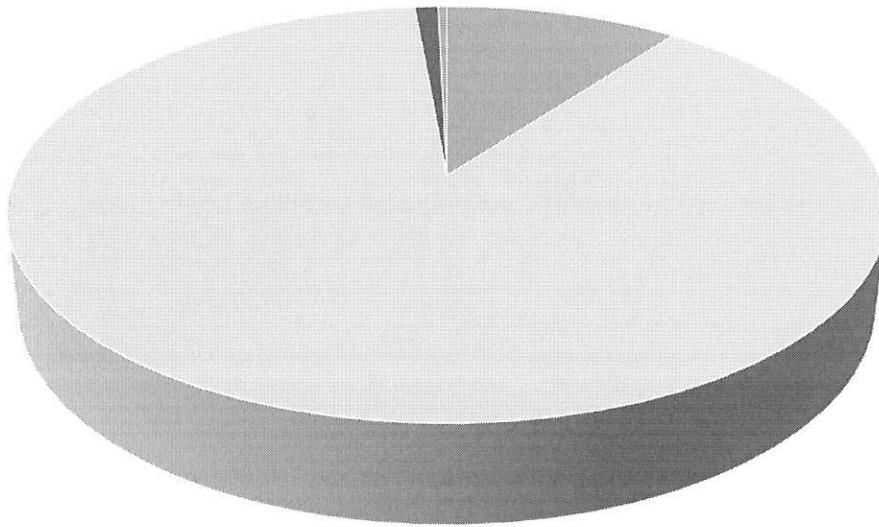
500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
9006	Infrastructure CIP	\$29,780.84	\$380,000.00	\$315,824.00	Phase 2 Design will be completed at \$50,176
					Phase 2 construction is slated for 2018/2019
				100,000.00	Utility Building
				\$30,000.00	Valve Exerciser
				\$6,700.00	Escavator Repair
	Total Capital Outlay	\$30,259.05	\$380,000.00	\$352,524.00	
Debt Service					
9022	Debt Service - Principal	\$156,109.45	\$156,109.00	\$160,871.00	
9023	Debt Service - Interest & Annual Fee	\$109,607.84	\$109,607.00	\$104,773.00	
9024	Loan Administration Fee	\$11,015.00	\$11,015.00	\$10,547.00	
	Total Debt Service	\$276,732.29	\$276,731.00	\$276,191.00	
Reserves					
9571	*Capital Outlay Reserve	\$0.00	\$500,000.00	\$598,641.34	- Capital improvement Project costs
9572	*General Contingency (Operations) Reserve	\$0.00	\$57,000.00	\$57,000.00	
9988	*Water Rate Stabilization Reserve	\$0.00	\$32,000.00	\$0.00	Already over the limit. No contributions will be allocated for the 2018-2019 year
	Total Reserves	\$0.00	\$589,000.00	\$655,641.34	
Transfers					
9511	Interfund Transfer to Admin	\$215,591.70	\$465,356.59	\$465,395.31	(Draft number for 2018-2019)
	Total Transfers	\$215,591.70	\$465,356.59	\$465,395.31	
	Total Expenditures	\$1,269,605.70	\$2,834,177.59	\$2,947,337.80	
	Net Revenues over Expenditures	\$645,536.43	-\$158,595.30	\$0.00	

PROPERTY TAX REVENUE

Zone	Expensed Fund	2018-2019 Estimates	HO Property Tax Relief	Total after allocations	Notes
A	Water	\$239,662.00	\$1,509.00	\$150,731.88	Minus 25% \$59,915.50 Reallocation to Fire Minus 12.5% \$29,957.75 Reallocation
B	Fire	\$2,062,770.00	\$13,075.00	\$2,135,760.50	Plus 25% from Water \$59,915.50
D	Drainage	\$24,015.00	\$152.00	\$54,124.75	Possible Reallocation from Water of \$29,957.75
F	Bayridge	\$9,052.00	\$57.00	\$9,109.00	

2018-2019 Estimates



■ A Water ■ B Fire ■ D Drainage ■ F Bayridge

MARCH 2018 ESTIMATES
 USING January GF Revenue Estimate data
 2017/18 AB8 & UNITARY FACTORS,
 AND RDA INCREMENT ADJ'D FOR ERAF.
 March 27, 2018

COUNTY OF SAN LUIS OBISPO
MARCH PRELIMINARY PROPERTY TAX REVENUE ESTIMATES
FOR FISCAL YEAR 2018/2019

Adjust estimates for assessed value growth trends in your specific area.

FUND	AGENCY	2017/2018 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V				2018/2019 ESTIMATED LOCAL TAX REVENUE	-10% Diablo Decr UNITARY REVENUE \$27,056,846 Acct 4000007	2017/2018 UNITARY FACTOR	UNITARY RAILROAD REVENUE \$95,616 Acct 4000007	2017/2018 UNITARY RAILROAD FACTOR	2018/2019 TOTAL ESTIMATED TAX REVENUE	
			(Adjusted for Sec Roll Corrections & Unsec Delinquencies)										5.0% Growth
			5% Growth	0% Growth	0% Growth	LESS							RDAs
			Acct 4000005	Acct 4000025	Acct 4200075	Acct 4000015							
0693	SAN MIGUEL LIGHT	0.01886%	97,065	2,102	637	99,804	1,537	0.00568%	26	0.02725%	101,367		
0694	CSA # 23(FORMER SM LGT)	0.00475%	24,446	529	161	25,136	557	0.00206%	3	0.00360%	25,696		
0723	CSA #1	0.00170%	8,749	190	57	8,996	162	0.00060%	1	0.00129%	9,159		
0724	CSA #1 ZONE A	0.00714%	36,747	796	241	37,784	693	0.00256%	5	0.00532%	38,482		
0725	CSA #1 ZONE B	0.00316%	16,263	352	107	16,722	352	0.00130%	2	0.00210%	17,076		
0726	CSA #1 ZONE C	0.00166%	8,543	185	56	8,784	133	0.00049%	1	0.00123%	8,918		
0727	CSA #1 ZONE D	0.00728%	37,467	812	246	38,525	536	0.00198%	5	0.00515%	39,066		
0741	CSA #7	0.01020%	52,495	1,137	345	53,977	733	0.00271%	8	0.00877%	54,718		
0742	CSA #7 ZONE A	0.04404%	226,656	4,909	1,490	233,054	3,033	0.01121%	35	0.03650%	236,122		
0743	CSA #7 ZONE B	0.00682%	35,100	760	230	36,090	655	0.00242%	6	0.00661%	36,751		
0747	LOS OSOS CSD-ZONE A	0.04463%	229,692	4,975	1,509	236,176	4,962	0.01834%	33	0.03408%	241,171		
0748	LOS OSOS CSD-ZONE B	0.38666%	1,989,978	43,102	13,075	2,046,155	29,408	0.10869%	282	0.29481%	2,075,845		
0750	LOS OSOS CSD-ZONE D	0.00451%	23,211	503	152	23,866	298	0.00110%	3	0.00331%	24,167		
0752	LOS OSOS CSD-ZONE F	0.00169%	8,698	188	57	8,943	165	0.00061%	1	0.00126%	9,109		
0755	CSA #10	0.04423%	227,633	4,930	1,496	234,059	2,600	0.00961%	30	0.03136%	236,689		
0761	CSA #12	0.00386%	19,866	430	131	20,427	8,141	0.03009%	3	0.00300%	28,571		
0773	CSA #16	0.00653%	33,607	728	221	34,556	544	0.00201%	5	0.00481%	35,105		
0781	HERITAGE CSD	0.06360%	327,323	7,090	2,150	336,562	4,435	0.01639%	43	0.04529%	341,040		
0803	SAN MIGUEL SANITARY	0.01007%	51,826	1,123	341	53,289	1,058	0.00391%	15	0.01610%	54,362		
0811	OCEANO COMM SERV	0.18865%	970,903	21,029	6,381	998,313	14,354	0.05305%	280	0.29300%	1,012,947		
0825	CAYUCOS FIRE	0.05700%	293,355	6,354	1,927	301,637	3,358	0.01241%	38	0.04024%	305,033		
0827	SAN MIGUEL FIRE	0.06613%	340,344	7,372	2,236	349,952	5,265	0.01946%	104	0.10828%	355,321		
0831	SANTA MARGARITA FIRE	0.02055%	105,762	2,291	695	108,748	2,183	0.00807%	15	0.01564%	110,946		
0837	ARROYO GR CEMETERY	0.02598%	133,708	2,896	879	129,444	2,232	0.00825%	23	0.02382%	131,699		
0843	ATAS CEMETERY	0.07626%	392,478	8,501	2,579	355,932	6,193	0.02289%	66	0.06913%	362,191		
0844	CAMBRIA CEMETERY	0.02014%	103,652	2,245	681	106,578	1,613	0.00596%	15	0.01580%	108,206		
0845	CAYUCOS-MB CEMETERY	0.07222%	371,686	8,051	2,441	382,178	23,642	0.08738%	51	0.05308%	405,871		
0847	PASO ROBLES CEMETERY	0.09916%	510,335	11,054	3,353	474,414	7,468	0.02760%	83	0.08703%	481,965		
0851	SAN MIGUEL CEMETERY	0.01701%	87,543	1,896	575	90,015	1,523	0.00563%	32	0.03370%	91,570		
0852	SANTA MARGARITA CEM	0.00730%	37,570	814	247	38,630	1,678	0.00620%	17	0.01810%	40,325		
0853	SHANDON CEMETERY	0.00350%	18,013	390	118	18,521	1,128	0.00417%	2	0.00246%	19,651		
0854	TEMPLETON CEMETERY	0.02228%	114,666	2,484	753	117,903	1,705	0.00630%	21	0.02248%	119,629		
0895	AVILA BEACH CSD	0.05205%	267,880	5,802	1,759	275,441	72,485	0.26790%	35	0.03710%	347,961		
0896	AVILA CO WTR ID #1	0.05176%	266,387	5,770	1,749	273,906	3,431	0.01268%	35	0.03622%	277,372		
1205	CAYUCOS ELEM	0.50762%	2,612,508	56,586	16,857	2,685,952	41,478	0.15330%	347	0.36287%	2,727,777		
1211	CUYAMA JT UNIFIED	0.05428%	279,357	6,051	1,803	287,210	30,596	0.11308%	36	0.03813%	317,842		

FUND 600

WASTEWATER

From: Andrew Kraus [mailto:akraus@nbsgov.com]
Sent: Thursday, April 19, 2018 3:04 PM
To: Renee Osborne <rosborne@losososcscsd.org>
Cc: Ann Kudart <akudart@losososcscsd.org>
Subject: RE: 2018-2019 Direct Charge/Special Assessment Packet

Good afternoon Renee,

As discussed, I have finished preparing the preliminary Fiscal Year 2018/19 Levy information for Wastewater Assessment District No. 1 and provided a summary of the billing below for your reference. I've attached a PDF providing details (on a parcel level) about these preliminary figures as well.

For the time being, admin fees have been included as \$10.56 per parcel. Please note that this will likely not be the final levy information submitted on the County tax rolls for Fiscal Year 2018/19, as we may need to address additional parcel changes following updated property data being released by the County in July.

Preliminary FY 2018/19 Levy Summary:

Parcel Count: 4,190 (This is two parcels less than last year due to one assessment prepayment and a parcel merger.)

Principal and Interest Levied: \$1,146,041.28

Admin Fee Levied (\$10.56 per parcel): \$44,246.40

Other (Delinquency Management Fees and Installment Rounding): \$1,182.74

Total Levy amount: \$1,191,470.42

If you do need an updated estimate of NBS' admin expenses for the year as well, please let me know and I can coordinate with our accounting staff to obtain this figure. (I do not prepare this information myself, so it may take a day or two to get this figure from the time it is requested.)

Thanks,

ANDREW KRAUS

financial analyst

800.676.7516 | akraus@nbsgov.com

600 WASTEWATER

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Service Charges & Fees					
4062	Wastewater Admin Charge	\$19,267.00	\$44,267.00	\$44,246.40	
Total Service Charges & Fees		\$19,267.00	\$44,267.00	\$44,246.40	
Total Revenues		\$19,267.00	\$44,267.00	\$44,246.40	
Expenditures					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	\$20.00	\$20.00	\$0.00	
Total Financial Services		\$20.00	\$20.00	\$0.00	
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	\$269.28	\$134.64	\$270.00	
Total Insurance, Licenses & Regulatory Fees		\$269.28	\$134.64	\$270.00	
Legal & Professional					
7320	Professional & Consulting Services	\$8,451.29	\$11,564.00	\$12,365.94	
7326	Legal Services	\$353.60	\$1,000.00	\$500.00	
Total Legal & Professional		\$8,804.89	\$12,564.00	\$12,865.94	
Office/Operations					
7160	Postage, Shipping & Mail Supplies	\$53.82	\$0.00	\$0.00	
Total Office/Operations		\$53.82	\$0.00	\$0.00	
Total Services & Supplies		\$9,147.99	\$12,718.64	\$13,135.94	

600 WASTEWATER

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Debt Service					
9805	Repayment Bond Reserve	\$0.00	\$25,000.00	\$25,000.00	
	Total Debt Service	\$0.00	\$25,000.00	\$25,000.00	
Transfers					
9511	Interfund Transfer to Admin	\$1,260.77	\$0.00	\$2,721.61	
	Total Transfers	\$1,260.77	\$2,698.65	\$2,721.61	
	Total Expenditures	\$10,408.76	\$40,417.29	\$40,857.55	
	Net Revenues over Expenditures	\$8,858.24	\$6,548.36	\$3,388.85	

FUND 800

DRAINAGE

800 DRAINAGE

DRAFT

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Property Taxes					
4035	Property Taxes	15,995.29	22,746.00	\$24,015.00	
4034	Prop Taxes from Water			\$29,957.75	Requested 12.5% transfer from Water
Total Property Taxes		15,995.29	22,746.00	\$53,972.75	
Special Taxes & Assessments					
4400	Drainage Assessments	68,123.00	95,440.00	\$95,440.00	
Total Special Taxes & Assessments		68,123.00	95,440.00	\$95,440.00	
Other Revenues					
4935	Sale-Specs/Plans & Non Capital Items	699.00	0.00	\$0.00	
Total Other Revenues		699.00	0.00	\$0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	76.24	149.00	\$152.00	
4510	Investment Income on funds	294.05	0.00	\$300.00	
Total Use of Money & Property		370.29	149.00	\$452.00	
Total Revenues		85,187.58	118,335.00	\$149,864.75	
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	\$200.00	
8054	Salaries & Wages - Regular	15,695.15	22,810.00	\$16,000.00	
Total Salaries/Wages		15,695.15	23,010.00	\$16,200.00	
Total Personnel		15,695.15	23,010.00	\$16,200.00	

800 DRAINAGE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
<hr/>					
Services & Supplies					
Equipment & Tools					
6390	Equipment	216.69	500.00	\$300.00	
7242	Minor Tools, Accessories & Field Machines	38.59	200.00	\$200.00	
Total Equipment & Tools		255.28	700.00	\$500.00	
Financial Services					
7309	Late Fees	0.50	0.00	\$0.00	
Total Financial Services		0.50	0.00	\$0.00	
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	1.68	7,000.00	\$7,000.00	
6345	Property Taxes & Assessments Costs	106.40	200.00	\$200.00	
7325	Insurance	3,100.00	3,500.00	\$3,500.00	
Total Insurance, Licenses & Regulatory Fees		3,208.08	10,700.00	\$10,700.00	
Legal & Professional					
7320	Professional & Consulting Services	763.00	1,000.00	\$2,000.00	
7326	Legal Services	315.00	500.00	\$1,000.00	
Total Legal & Professional		1,078.00	1,500.00	\$3,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	10.70	50.00	\$50.00	
7226	Membership & Dues	165.00	200.00	\$200.00	
7230	Misc Small Parts & Supplies	484.75	500.00	\$500.00	

800 DRAINAGE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
7249	Safety Supplies	13.49	200.00	\$100.00	
	Total Office/Operations	673.94	950.00	\$850.00	
Other Expense					
7346	Promotional Expenses - Event	250.00	250.00	\$300.00	
	Total Other Expense	250.00	250.00	\$300.00	
Rent & Utilities					
6000	Cell Phones	1,148.86	1,250.00	\$1,700.00	
6025	Telephone	180.78	200.00	\$250.00	
8610	Electric	1,428.48	1,500.00	\$2,200.00	
8670	Street Lighting	686.94	850.00	\$1,000.00	
	Total Rent & Utilities	3,445.06	3,800.00	\$5,150.00	
Repairs & Maintenance					
6640	R & M - Equip & Other Non- Structural Fixed Assets	463.26	1,000.00	\$1,000.00	
6750	R & M - Minor Tools & Equipment	57.89	500.00	\$500.00	
6800	R & M - Grounds & Collection Systems	2,046.05	2,000.00	\$2,000.00	
6900	R & M - Buildings & Structures	155.48	200.00	\$200.00	
	Total Repairs & Maintenance	2,722.68	3,700.00	\$3,700.00	
Travel & Training					
7324	Education & Training Fees	1,591.67	4,000.00	\$2,200.00	
8410	Certifications	0.00	100.00	\$100.00	
8475	Training Materials	0.00	500.00	\$500.00	
8510	Lodging & Meals - Local	0.00	1,000.00	\$500.00	

800 DRAINAGE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
8539	Meals	0.00	100.00	\$100.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	\$300.00	
	Total Travel & Training	1,591.67	6,000.00	\$3,700.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	333.52	550.00	\$550.00	
7220	Gasoline	806.33	800.00	\$800.00	
	Total Vehicle Maintenance & Repairs	1,139.85	1,350.00	\$1,350.00	
	Total Services & Supplies	14,365.06	28,950.00	\$29,250.00	
Capital Outlay					
9006	Infrastructure CIP	87,330.88	86,000.00	\$20,000.00	8th Street completed
				\$25,000.00	Don & Mitchell panel upgrade
				\$65,000.00	Bayridge pump replacement/panel
					16th Street Drainage
	Total Capital Outlay	87,330.88	86,000.00	\$110,000.00	
Transfers					
9511	Interfund Transfer to Admin	5,043.08	10,794.60	\$10,886.44	(Draft number for 2018-2019)
	Total Transfers	5,043.08	0.00	\$10,886.44	
	Total Expenditures	122,434.17	148,754.60	\$166,336.44	
	Net Revenues over Expenditures	-\$28,801.83	-\$30,419.60	-\$16,471.69	Total reflects amount with possible Water Prop Tax allocation. The negative balance will be balanced out by Drainage Reserves.

FUND 900

PARKS AND RECREATION

900 PARKS AND RECREATION

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Use of Money & Property					
4510	Investment Income on funds	\$1,607.78	\$900.00	\$1,607.78	
	Total Use of Money & Property	\$1,607.78	\$900.00	\$1,607.78	
	Total Revenues	\$1,607.78	\$900.00	\$1,607.78	
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	\$0.00	\$1,500.00	\$1,000.00	
7326	Legal Services	\$595.00	\$2,500.00	\$1,000.00	
	Total Legal & Professional	\$595.00	\$4,000.00	\$2,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	\$0.00	\$100.00	\$100.00	
	Total Office/Operations	\$0.00	\$100.00	\$100.00	
	Total Services & Supplies	\$595.00	\$4,100.00	\$2,100.00	
Transfers					
9511	Interfund Transfer Out	\$2,521.54	\$5,397.30	\$5,443.22	
	Total Transfers	\$2,521.54	\$5,397.30	\$5,443.22	
	Total Expenditures	\$3,116.54	\$9,497.30	\$7,543.22	
	Net Revenues over Expenditures	-\$1,508.76	-\$8,597.30	-\$5,935.44	