



April 27, 2017

**TO:** LOCSD Board of Directors  
**FROM:** Renee Osborne, General Manager  
**SUBJECT:** **Agenda Item 12A** – 5/4/2017 Board Meeting  
Review of Proposed Draft Budget for Fiscal Year 2017/2018

**President**  
Jon-Erik G. Storm

**Vice President**  
Vicki L. Milledge

**Directors**  
Charles L. Cesena  
Marshall E. Ochylski  
Louis G. Tornatzky

**General Manager**  
Renee Osborne

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
Scott M. Jalbert

**Battalion Chief**  
Josh Taylor

**DESCRIPTION**

Attached is a draft proposed Fiscal Year 2017/2018 Budget for all District departments.

**DISCUSSION**

Attached is the first glance of the 2017/2018 Fiscal Year Budget for the Admin, Bayridge, Fire, Vista de Oro, Water, Parks and Recreation, and Drainage operations budgets.

All departments are continually working on getting solid numbers on their expenses. This is a first glance at our operating numbers for the proposed 2017/2018 Fiscal Year.

Staff would like any comments, questions or suggestions at this time.

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Attachments

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**LOS OSOS COMMUNITY SERVICES DISTRICT  
COST ALLOCATION PLAN  
MID-YEAR 16/17**

**\$581,220**

**TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS**

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	Waste Water	TOTALS
<b>Allocation Per Cent</b>	21.00%	62.00%	2.00%	8.00%	1.50%	1.00%	4.50%	100.00%
<b>AMOUNT ALLOCATED</b>	\$122,056	\$360,356	\$11,624	\$46,498	\$8,718	\$5,812	\$26,155	\$581,220

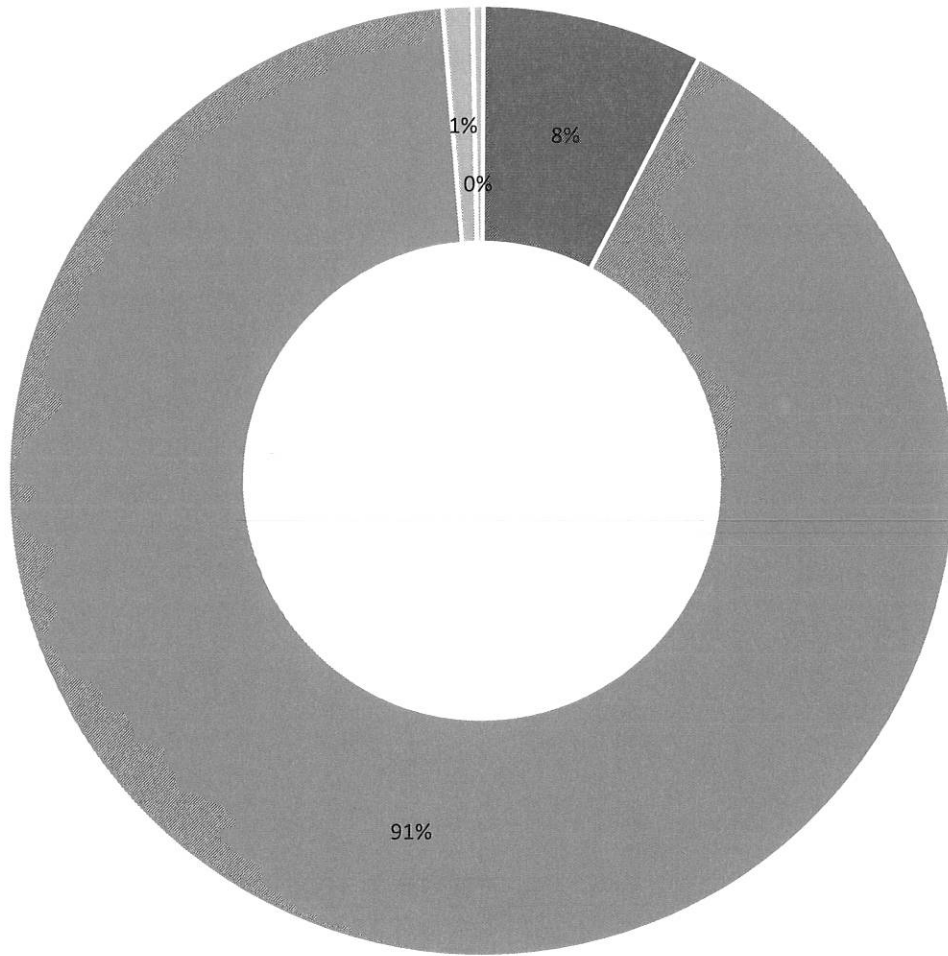
**LOS OSOS COMMUNITY SERVICES DISTRICT  
COST ALLOCATION PLAN  
FISCAL-YEAR 17-18**

**\$552,332**

**TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS**

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	TOTALS
<b>Allocation Per Cent</b>	10.00%	80.00%	1.50%	6.00%	1.50%	1.00%	100.00%
<b>AMOUNT ALLOCATED</b>	\$55,233	\$441,866	\$8,285	\$33,140	\$8,285	\$5,523	\$0 \$552,332

# 1% PROPERTY TAX AUTHORIZATIONS



■ Water Fund ■ Fire Fund ■ Drainage Fund ■ Bayridge Fund

Schedule A  
**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**PERSONNEL BUDGET FISCAL YEAR 2017-2018**

Administration Employees		16/17	17/18	Hourly Rate	17/18	17/18	17/18	
Title	Hire Date	Hourly Rate	Increase	17/18 Budget	Annual Compensation	Total Benefits	Total Personnel Costs	
			2 PERCENT					
Administrative Assistant-Part Time	9/23/2013	\$15.70	\$0.31	\$16.01	26,640	5,328	31,968	Part Time
Adminstrative Services Manager	7/15/2005	\$35.00	\$0.70	\$35.70	74,256	26,990	101,246	100%
<b>Total Administration</b>					<b>100,896</b>	<b>32,318</b>	<b>133,214</b>	
Water SLOCEA Employees		Hourly Rate	Increase	Hourly Rate	Annual	17/18	17/18	
Title	Hire Date	Hourly Rate	2 PERCENT	17/18 Budget	Compensation	Total Benefits	Total Personnel Costs	
					100% Water			
Water Resource Crew Leader	10/1/1999	\$37.30	\$0.75	\$38.05	\$79,144	\$27,700	\$106,844	100%
Water Resource Operator III	7/19/2006	\$28.55	\$0.57	\$29.12	\$60,570	\$21,199	\$81,769	100%
Utility Compliance Technician III	7/21/2003	\$40.80	\$0.82	\$41.62	\$86,570	\$30,299	\$116,869	100%
Water Resource Operator III	2/12/2007	\$28.55	\$0.57	\$29.12	\$60,570	\$21,199	\$81,769	100%
Water Resource Operator III	8/26/2010	\$28.55	\$0.57	\$29.12	\$60,570	\$21,199	\$81,769	100%
Water Resource Operator I	3/19/2012	\$19.15	\$0.38	\$19.53	\$40,622	\$14,218	\$54,840	100%
**Administrative/Acctg Assistant II	8/12/2013	\$22.55	\$0.45	\$23.00	\$47,840	\$16,744	\$64,584	100%
Utility Compliance Technician II	8/19/2013	\$26.90	\$0.54	\$27.44	\$57,075	\$19,976	\$77,052	100%
<b>Total Water SLOCEA</b>					<b>\$492,960</b>	<b>\$172,536</b>	<b>\$665,496</b>	
Annual Cost These costs allocated to Water 65%, Bayridge 5%, and Drainage 30%.								
Water Crew Only								
<b>TOTAL ADMINISTRATION</b>					<b>\$100,896</b>	<b>\$32,318</b>	<b>\$133,214</b>	
<b>TOTAL WATER</b>					<b>\$492,960</b>	<b>\$172,536</b>	<b>\$665,496</b>	
<b>TOTAL FIRE</b>					<b>\$119,600</b>	<b>\$29,080</b>	<b>\$148,680</b>	
<b>TOTALS</b>					<b>\$713,456</b>	<b>\$233,934</b>	<b>\$947,390</b>	



**LOS OSOS COMMUNITY SERVICES DISTRICT  
PERSONNEL BUDGET FISCAL YEAR 2017-2018**

Water SLOCEA Employees Title	Hire Date	16/17	2%	Hourly Rate	Annual	17/18	17/18	
		Hourly Rate	Increase	17/18 Budget	Compensation	Total Benefits	Total Personnel Costs	
100% Water								
Water Resource Crew Leader	10/1/1999	\$37.30	\$0.75	\$38.05	\$51,444	\$18,005	\$69,449	65%
Water Resource Operator III	7/19/2006	\$28.55	\$0.57	\$29.12	\$39,370	\$13,780	\$53,150	65%
Utility Compliance Technician III	7/21/2003	\$40.80	\$0.82	\$41.62	\$86,570	\$30,299	\$116,869	100%
Water Resource Operator III	2/12/2007	\$28.55	\$0.57	\$29.12	\$39,370	\$13,780	\$53,150	65%
Water Resource Operator III	8/26/2010	\$28.55	\$0.57	\$29.12	\$39,370	\$13,780	\$53,150	65%
Water Resource Operator I	3/19/2012	\$19.15	\$0.38	\$19.53	\$26,405	\$9,242	\$35,646	65%
**Administrative/Acctg Assistant II	8/12/2013	\$22.55	\$0.45	\$23.00	\$47,840	\$16,744	\$64,584	100%
Utility Compliance Technician II	8/19/2013	\$26.90	\$0.54	\$27.44	\$57,075	\$19,976	\$77,052	100%
<b>Total Water SLOCEA</b>					<b>\$387,444</b>	<b>\$135,605</b>	<b>\$523,049</b>	

Annual Cost These costs allocated to Water 65%, Bayridge 5%, and Drainage 30%.

**Water Crew Only**

Bayridge SLOCEA Employees 5%	Hire Date	16/17	2%	Hourly Rate	Annual	17/18	17/18	
		Hourly Rate	Increase	17/18 Budget	Compensation	Total Benefits	Total Personnel Costs	
100% Water								
Water Resource Crew Leader	10/1/1999	\$37.30	\$0.75	\$38.05	\$3,957	\$1,385	\$5,342	5%
Water Resource Operator III	7/19/2006	\$28.55	\$0.57	\$29.12	\$3,028	\$1,060	\$4,088	5%
Water Resource Operator III	2/12/2007	\$28.55	\$0.57	\$29.12	\$3,028	\$1,060	\$4,088	5%
Water Resource Operator III	8/26/2010	\$28.55	\$0.57	\$29.12	\$3,028	\$1,060	\$4,088	5%
Water Resource Operator I	3/19/2012	\$19.15	\$0.38	\$19.53	\$2,031	\$711	\$2,742	5%
<b>Total Bayridge SLOCEA</b>					<b>\$15,074</b>	<b>\$5,276</b>	<b>\$20,350</b>	



100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
<u>Revenues</u>							
Other Revenue	4005	Copying Costs	\$200	\$4	\$100	-\$100	The General Fund/Administration receives very little actual revenue
	4929	Settlement & Recoveries	\$0	\$0	\$0	\$0	
	4930	Other Revenues	\$0	\$0	\$0	\$0	
	4935	Sales/Specs	\$0	\$0	\$0	\$0	
	4989	Claim Revenue	\$0	\$0	\$0	\$0	
<b>Total Other Revenue</b>			<b>\$200</b>	<b>\$4</b>	<b>\$4</b>	<b>-\$100</b>	
Extra Ordinary/Loss/Gain Extra Ordinary/Loss/Gain	4700	Extraordinary Loss/Gain Bankruptcy	\$0	\$0	\$0	\$0	
<b>TOTAL GF/ADMINISTRATION REVENUES</b>			<b>\$200</b>	<b>\$4</b>	<b>\$4</b>	<b>-\$100</b>	Revenues for the Administration/General Fund from the cost allocation plan which indicates the funds that contribute to Fund 100 List of transfer amounts by fund listed below
		Transfer In From Wastewater	\$26,155	Wastewater	Transfer In	\$0	No longer required to charge Admin to this fund
		Transfer In From Fire	\$122,056	Fire Department	Transfer In	54,238	Fire Department 10%
		Transfer In From Water	\$360,356	Water Fund	Transfer In	433,906	Water Fund 80%
		Transfer In From Park and	\$11,624	Parks and	Transfer In	8,136	Parks and Recreation 1.5%
		Transfer In From Drainage	\$46,498	Drainage	Transfer In	32,543	Drainage 6%
		Transfer In From Bayridge	\$8,718	Bayridge	Transfer In	8,136	Bayridge 1.5%
		Transfer In From Vista De Oro	\$5,812	Vista DeOro	Transfer In	5,424	Vista DeOro 1%
		<b>Fiscal 16/17</b>	<b>\$581,220</b>		<b>Fiscal 17/18</b>	<b>\$542,382</b>	Cost Allocation Plan changed 17/18
						<b>\$38,838</b>	<b>Reduced by \$ -38838 for fiscal 17/18</b>

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

**Total Payroll & Taxes**                      \$157,179              \$89,908              \$149,314              **-\$7,865 Decrease**

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

	7304	Professional Services-Other			\$26,000	\$26,000	Miscellaneous Professional Services
	7320	Professional Services	\$180,935	\$139,830	\$0	-\$180,935	General Manager, District Accountant, and small Misc.
	7326	Legal Services	\$50,000	\$26,465	\$43,200	-\$6,800	\$3600 average x 12
	7340	Legal Notifications & Mand Adver.	\$1,000	\$395	\$500	-\$500	
	7343	Election Expense	\$11,233	\$11,233	\$0	-\$11,233	No election expense 17/18
<b>Total Legal &amp; Professional</b>			<b>\$261,818</b>	<b>\$197,973</b>	<b>\$235,700</b>	<b>-\$26,118</b>	<b>Decrease</b>

<b>100- GF/ADMINISTRATION</b>	<b>Acct. Code</b>	<b>Account Title</b>	<b>Adopted Mid- Year 16-17</b>	<b>Actuals as of 03-31-17</b>	<b>Proposed Budget 17-18</b>	<b>Budget Differences</b>	<b>Comments</b>
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**Expenditures**

Office Supplies & Operations	6121	IT-Supplies & Miscellaneous	\$50	\$0	\$0	-\$50	
	6130	Computer Hardware	\$0	\$0	\$0	\$0	
	6140	Computer Software	\$50	\$0	\$0	-\$50	
	7140	General Supplies & Minor	\$8,000	\$4,280	\$8,000	\$0	
	7160	Postage, Shipping & Mail Supplies	\$5,000	\$3,504	\$5,500	\$500	Average \$438 x 12
	7226	Membership & Dues	\$7,000	\$6,126	\$7,000	\$0	
<b>Total Office Supplies &amp; Oper.</b>			<b>\$20,100</b>	<b>\$13,910</b>	<b>\$20,500</b>	<b>\$400</b>	<b>Increase</b>

Other expenses

<b>Total Other Expenses</b>	8735	Misc Department Expense	\$2,500	\$0	\$200	-\$2,300	
			<b>\$2,500</b>	<b>\$0</b>	<b>\$200</b>	<b>-\$2,300</b>	<b>Decrease</b>

Rent and utilities

	6025	Telephone	\$4,200	\$2,188	\$3,360	-\$840	Average \$280.00 x 12
	7352	Rent - Office & Other Structures	\$33,079	\$24,379	\$34,800	\$1,721	\$2,900 x 12
	7350	Rent - Meetings	\$1,750	\$1,750	\$0	-\$1,750	Meetings being held at District Offices
	8610	Electric	\$3,600	\$1,943	\$3,000	-\$600	Average \$250 x 12
	8620	Gas Service	\$550	\$264	\$500	-\$50	Average \$42 x 12
	8630	Trash Services	\$0	\$0	\$0	\$0	No trash services included with the rent
<b>Total Rent and utilities</b>			<b>\$43,179</b>	<b>\$30,524</b>	<b>\$41,660</b>	<b>-\$1,519</b>	<b>Decrease</b>

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
<b>Expenditures</b>							
Repairs and maintenance							
	6405	R & M - Extinguishers	\$110	\$110	\$110	\$0	Annual inspection
<b>Total Repairs &amp; Maint.</b>			<b>\$110</b>	<b>\$110</b>	<b>\$110</b>	<b>\$0</b>	<b>Increase</b>
Travel and training							
	7323	Books, Publications & Subscriptions	\$400	\$239	\$400	\$0	
	7324	Education & Training Fees	\$1,000	\$0	\$1,500	\$500	Admin Serv. Dir Training and CPA Training on MIP
	8541	Meals Local Area-Director	\$100	\$0	\$100	\$0	
	8539	Training Meals	\$1,000	\$705	\$100	-\$900	
	8550	Mileage Reimb. & Room & Parking	\$2,000	\$350	\$750	-\$1,250	
<b>Total Traveling &amp; Training</b>			<b>\$4,500</b>	<b>\$1,294</b>	<b>\$2,850</b>	<b>-\$1,650</b>	<b>Decrease</b>
		<b>Total Materials and Supplies</b>	<b>\$424,041</b>	<b>\$306,892</b>	<b>\$393,068</b>	<b>-\$30,973</b>	
		<b>TOTAL OPERATING EXPENSES</b>	<b>\$581,220</b>	<b>\$396,801</b>	<b>\$542,382</b>	<b>-\$38,838</b>	
		<b>TOTAL ADMINISTRATION/General</b>	<b>\$581,220</b>	<b>\$396,801</b>	<b>\$542,382</b>	<b>-\$38,838</b>	

**Transfers Ins and Out**

**Transfer In from Departments for Administration Costs**

**\$581,220**

**\$542,382**

**16/17**

**17/18**

Distribution for cost allocation changed in 17/18

Wastewater	\$26,155	4.50%	\$0	0.00%
Fire Department	\$122,056	21.00%	\$54,238	10.00%
Water Fund	\$360,356	62.00%	\$433,906	80.00%
Parks and Recreation	\$11,624	2.00%	\$8,136	1.50%
Drainage	\$46,498	8.00%	\$32,543	6.00%
Bayridge	\$8,718	1.50%	\$8,136	1.50%
Vista DeOro	\$5,812	1.00%	\$5,424	1.00%
	<u>\$581,220</u>	<u>100%</u>	<u>\$542,382</u>	<u>100%</u>

**Total Transfers In and Out**



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

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

200-BAYRIDGE	Acct. Code	Account Title	Adopted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
<b>Expenditures</b>							
Insurance, licenses and	6342	Fees - Regulatory	\$1,500	\$1,044	\$1,500	\$0	
	6345	Property Taxes & Assess. Costs	\$500	\$268	\$500	\$0	
	7325	Insurance	\$800	\$735	\$800	\$0	
<b>Total Ins.,Lic. &amp; Regulatory Fees</b>			<b>\$2,800</b>	<b>\$2,047</b>	<b>\$2,800</b>	<b>\$0</b>	
	7320	Professional & Consulting Services	\$5,000	\$2,867	\$500	-\$4,500	
	7326	Legal Services	\$1,500	\$831	\$500	-\$1,000	
<b>Total Legal &amp; Professional</b>			<b>\$6,500</b>	<b>\$3,698</b>	<b>\$1,000</b>	<b>-\$5,500</b>	
Rent and utilities	6000	Cell Phones	\$100	\$94	\$115	\$15	
	6025	Telephone	\$0	\$0	\$0	\$0	
	7352	Rent - Office & Other Structures	\$50	\$34	\$0	-\$50	
	8610	Electric	\$0	\$0	\$0	\$0	
	8620	Gas Service	\$0	\$0	\$0	\$0	
	8630	Trash Services	\$0	\$0	\$0	\$0	
	8645	Septage Handling	\$32,000	\$12,020	\$0	-\$32,000	
	8670	Street Lighting	\$6,000	\$3,830	\$4,300	-\$1,700	
<b>Total Rent and utilities</b>			<b>\$38,150</b>	<b>\$15,978</b>	<b>\$4,415</b>	<b>-\$33,735</b>	
	Total Materials and Supplies		\$47,450	\$21,723	\$8,215	-\$39,235	
	<b>TOTAL OPERATING EXPENSES</b>		<b>\$73,024</b>	<b>\$42,452</b>	<b>\$28,565</b>	<b>-\$44,459</b>	Reduction in Expenses-County now Operating

Transfer out to General Fund	\$8,718	\$6,602	\$8,285	-\$433 Reduction in Transfer to the General Fund
No Capital Outlay Expenses	\$0	\$0	\$0	\$0

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 2017-2018	Budget Differences	Comments
Revenues							
Property taxes							
	4035	Property Taxes	\$1,905,834	\$92,825	\$2,000,451	\$94,617	Includes Prop. Taxes from Water
	4505	HO Prop Tax Relief	\$12,883	\$0	\$13,141	\$258	
TOTAL PROPERTY			<b>\$1,918,717</b>	<b>\$92,825</b>	<b>\$2,013,592</b>	<b>\$94,875</b>	
Special taxes and assessments							
	4015	CSA 9-I Assessments	\$24,480	\$0	\$25,214	\$734	
	4050	Special Fire Tax	\$529,401	\$0	\$540,000	\$10,599	
	4055	Mutual Aid Reimbursement	\$1,135	\$1,135	\$2,000	\$865	
TOTAL SPECIAL TAXES &			<b>\$555,016</b>	<b>\$1,135</b>	<b>\$567,214</b>	<b>\$12,198</b>	
Use of money and							
	4501	Interest-Undistributed Taxes					
	4510	Investment Income on Funds	\$2,000	\$1,296	\$1,000	-\$1,000	
	4934	Gain on Sale of Fixed Assets-Fire Truck					
TOTAL USE OF			<b>\$2,000</b>	<b>\$1,296</b>	<b>\$1,000</b>	<b>-\$1,000</b>	
Other Revenue							
	4000	Ambulance Agreement	\$67,134	\$0	\$67,134	\$0	
	4655	Donations	\$100	\$100	\$100	\$0	
	4932	Penalties	\$0	\$0	\$0	\$0	
	4950	Grant Revenue	\$0	\$0	\$0	\$0	
	4955	Govt Other State Aid &	\$2,245	\$2,245	\$0	-\$2,245	
	4957	Govt Other Fed Aid & Reimbursements	\$0	\$0	\$0	\$0	
Total Other Revenue			<b>\$69,479</b>	<b>\$2,345</b>	<b>\$67,234</b>	<b>-\$2,245</b>	
TOTAL FIRE DEPARTMENT			<b>\$2,545,212</b>	<b>\$97,601</b>	<b>\$2,649,040</b>	<b>\$103,828</b>	

301-FIRE	Acct.	Adopted Mid-	Proposed Budget		Comments	
DEPARTMENT	Code Account Title	Year 16-17	Actuals as of 03-31-17	2017-2018		Budget Differences
<b>Expenditures</b>						
Salaries & Wages						
	8290	Resv FF-OT Em Res Off Duty	\$1,400	\$1,051	\$1,600	\$200
	8295	Resv FF-Overtime/Shift	\$19,100	\$12,085	\$22,050	\$2,950
	8310	Resv FF-Emerg Resp-Off Duty	\$2,300	\$1,529	\$2,660	\$360
	8330	Resv FF- Mutual Aid Coverage	\$0	\$0		\$0
	8340	Resv FF-Shift Coverage	\$71,000	\$66,501	\$82,000	\$11,000
	8345	Resv FF-Special Projects	\$4,500	\$2,425	\$5,550	\$1,050
	8355	Resv FF- Training & Drills	\$4,100	\$2,683	\$4,724	\$624
	8360	Resv FF-Weed Abatement	\$1,038	\$124	\$1,205	\$167
<b>Total Salaries &amp;</b>			<b>\$103,438</b>	<b>\$86,398</b>	<b>\$119,789</b>	<b>\$16,351</b>
Payroll Taxes &						
	5021	FICA - Fire - ER	\$5,750	\$5,011	\$7,000	\$1,250
	5030	Life Insurance - ER	\$1,960	\$1,794	\$2,500	\$540
	5031	Disability Insurance	\$0	\$0		\$0
	5035	AD and D Insurance	\$1,050	\$603	\$1,000	-\$50
	5051	Medicare - Reserves - ER	\$1,560	\$1,352	\$2,000	\$440
	5070	Retirement - ER -Regular	\$450	\$277	\$750	\$300
	5120	Workers Comp Insurance - ER	\$9,600	\$6,392	\$8,500	-\$1,100
	5124	Retirement - ER -Tier 2	\$2,700	\$1,434	\$2,200	-\$500
<b>Total Payroll</b>			<b>\$23,070</b>	<b>\$16,863</b>	<b>\$23,950</b>	<b>\$880</b>
Total Personnel Expenses			\$126,508	\$103,261	\$143,739	\$17,231

301-FIRE	Acct.		Adopted Mid-		Proposed Budget		
<u>DEPARTMENT</u>	<u>Code</u>	<u>Account Title</u>	<u>Year 16-17</u>	<u>Actuals as of 03-31-17</u>	<u>2017-2018</u>	<u>Budget Differences</u>	<u>Comments</u>
<b>Expenditures</b>							
Employment Services	5000	Medical Exams & Procedures	\$2,640	\$779	\$2,440	-\$200	
	5101	Unemp. Costs - Reserves	\$3,700	\$2,762	\$3,700	\$0	
	6200	Hiring, Advertising & Other	\$0	\$0	\$0	\$0	
	6230	Medical Exam	\$4,899	\$4,899	\$2,800	-\$2,099	
<b>Total Employment</b>			<b>\$11,239</b>	<b>\$8,440</b>	<b>\$8,940</b>	<b>-\$2,299</b>	
Clothing and	7246	Uniform & Gear	\$2,300	\$1,687	\$1,800	-\$500	
	7248	Uniform Safety Boots	\$4,450	\$4,250	\$1,400	-\$3,050	
<b>Total Clothing &amp; Uniforms</b>			<b>\$6,750</b>	<b>\$5,937</b>	<b>\$3,200</b>	<b>-\$3,550</b>	
Contract Services	6110	IT Purchased Services	\$900	\$553	\$1,080	\$180	
	7202	Building Alarms & Security	\$500	\$445	\$450	-\$50	
	7204	Cleaning Supplies, Laundry &	\$3,700	\$1,936	\$3,700	\$0	
	7209	District Operating Center	\$0	\$0	\$0	\$0	
	7222	Hazardous Materials	\$2,000	\$2,000	\$2,000	\$0	
	7499	CSA 9-I Payments for Services	\$0	\$0	\$0	\$0	
	7500	Schedule A Charges	\$1,994,494	\$700,000	\$2,164,108	\$169,614	17/18 Projected Schedule A letter from the County

Total Contract	\$2,001,594	\$704,934	\$2,171,338	\$169,744
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301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 2017-2018	Budget Differences	Comments
<b>Expenditures</b>							
Equipment and tools	7252	Miscellaneous Hardware	\$342	\$545	\$2,000	\$1,658	
	6055	Radios -Non Capital	\$1,009	\$1,009	\$4,000	\$2,991	
	6440	Fire Personal Protection	\$10,040	\$2,549	\$14,198	\$4,158	
	6460	Self-Contained Breathing	\$200	\$200	\$2,500	\$2,300	
	6610	Rescue-Extrication Equipment	\$1,500	\$0	\$1,500	\$0	
	6630	Rope & Climbing Equipment	\$500	\$0	\$500	\$0	
	7234	Oxygen Supplies & Cylinder	\$700	\$0	\$500	-\$200	
	7242	Minor Tools, Accessories &	\$400	\$21	\$800	\$400	
<b>Total Equipment</b>			<b>\$14,691</b>	<b>\$4,324</b>	<b>\$25,998</b>	<b>\$11,307</b>	
<b>Financial</b>							
	7310	Bank Service Charges	\$0	\$0	\$0	\$0	Bank Service Charges will be distributed through the cost
	8152	ADP Processing Fees	\$400	\$0	\$550	\$150	allocation plan in the future
<b>Total Financial</b>			<b>\$400</b>	<b>\$0</b>	<b>\$550</b>	<b>\$150</b>	
Insurance, licenses regulatory fees	6120	Computer Licenses	\$0	\$0	\$500	\$500	
	6340	Misc Fees	\$0	\$0	\$300	\$300	
	6345	Property Taxes & Assessments	\$2,150	\$1,418	\$2,500	\$350	
	7325	Insurance	\$19,227	\$19,227	\$19,900	\$673	
<b>Total Ins.,Lic. &amp; Regulatory Fees</b>			<b>\$21,377</b>	<b>\$20,645</b>	<b>\$23,200</b>	<b>\$1,823</b>	
<b>Legal and professional</b>							



7320	Professional & Consulting	\$1,577	\$1,250	\$2,800	\$1,223
7326	Legal Services	\$700	\$420	\$1,500	\$800
7340	Legal Notifications & Mandated	\$0	\$0	\$100	\$100
<b>Total</b>		<b>\$2,277</b>	<b>\$1,670</b>	<b>\$4,400</b>	<b>\$2,123</b>

<b>301-FIRE</b>	<b>Acct.</b>	<b>Adopted Mid-</b>	<b>Proposed Budget</b>		
<b>DEPARTMENT</b>	<b>Code Account Title</b>	<b>Year 16-17</b>	<b>Actuals as of 03-31-17</b>	<b>2017-2018</b>	<b>Budget Differences</b>

**Comments**

**Expenditures**

Office Supplies &	6121	IT-Supplies & Miscellaneous	\$0	\$0	\$0	\$0
	6130	Computer Hardware	\$0	\$0	\$1,300	\$1,300
	7100	Copier Contract	\$1,925	\$1,223	\$1,800	-\$125
	7140	General Supplies & Minor	\$1,720	\$574	\$2,000	\$280
	7160	Postage, Shipping & Mail	\$118	\$118	\$100	-\$18
	7200	Batteries - Common Sizes	\$0	\$0	\$0	\$0
	7216	Fire Prevention Education	\$1,031	\$1,031	\$1,200	\$169
	7226	Membership & Dues	\$425	\$425	\$1,000	\$575
	7238	Paramed+C260ic & EMT Small Tools &	\$16,000	\$11,658	\$16,000	\$0
	7240	Propane	\$0	\$0	\$400	\$400
	7307	Office Tools & Accessories	\$0	\$0	\$0	\$0

<b>Total Office Supplies &amp;</b>			<b>\$21,219</b>	<b>\$15,029</b>	<b>\$23,800</b>	<b>\$2,581</b>
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Other expenses	7209	District Operating Center	\$0	\$0	\$450	\$0
	7016	Significant Value Purchase-Field	\$0	\$0	\$0	\$0
	7025	Significant Value Purchase-	\$0	\$0	\$0	\$0
	7201	White Goods & Accessories -	\$0	\$0	\$300	\$300
	7218	Cooking Products - Food, Drinks	\$350	\$338	\$300	-\$50
	7224	Kitchen Cookware & Utensils	\$216	\$0	\$700	\$484
	7230	Misc Small Parts & Supplies	\$300	\$0	\$1,100	\$800

7345 Outreach-Program Give Away	\$0	\$0	\$0	\$0
5040 Commission and Sales Expense	\$0	\$0		\$0

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**Total Other** **\$866** **\$338** **\$2,850** **\$1,534**

**301-FIRE** **Acct.** **Adopted Mid-** **Proposed Budget**

**DEPARTMENT** **Code** **Account Title** **Year 16-17** **Actuals as of 03-31-17** **2017-2018** **Budget Differences** **Comments**

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**Expenditures**

Rent and utilities	6000	Cell Phones	\$1,550	\$1,158	\$1,550	\$0	
	6025	Telephone	\$3,300	\$2,012	\$3,300	\$0	
	8610	Electric	\$175	\$81	\$175	\$0	
	8620	Gas Service	\$1,400	\$790	\$1,400	\$0	
	8630	Trash Services	\$2,230	\$1,516	\$1,850	-\$380	
	8640	Water and Water Services	\$2,625	\$2,237	\$2,650	\$25	
	8670	Street Lighting	\$132	\$88	\$132	\$0	
<b>Total Rent and</b>			<b>\$11,412</b>	<b>\$7,882</b>	<b>\$11,057</b>	<b>-\$355</b>	

Repairs and Maint.	6400	R & M-Compressors	\$0	\$0	\$500	\$500	
	6405	R & M - Extinguishers	\$575	\$0	\$1,000	\$425	
	6640	R & M - Equip & Other Non-	\$800	\$401	\$800	\$0	
	6750	R & M - Minor Tools &	\$500	\$140	\$1,800	\$1,300	
	6775	R & M -Operation/Field	\$765	\$765	\$800	\$35	
	6800	R & M - Grounds & Collection	\$0	\$0	\$450	\$450	
	6900	R & M - Buildings & Structures	\$3,665	\$1,649	\$5,000	\$1,335	
	7017	Routine Maintenance	\$0	\$0	\$0	\$0	
<b>Total Repairs &amp; Maint.</b>			<b>\$6,305</b>	<b>\$2,955</b>	<b>\$10,350</b>	<b>\$4,045</b>	

Travel and training	6300	DMV Driv Lic Class B	\$100	\$0	\$100	\$0	
	7141	CERT Training Supplies	\$100	\$0	\$100	\$0	
	7323	Books, Publications &	\$423	\$423	\$375	-\$48	
	7324	Education & Training Fees	\$0	\$0	\$0	\$0	
	8405	Reserve FF Training Costs	\$2,000	\$1,720	\$6,300	\$4,300	
	8410	Certifications	\$0	\$0	\$400	\$400	

	8510 Lodging & Meals	\$0	\$0	\$0	\$0
<b>Total Traveling &amp; Training</b>		<b>\$2,623</b>	<b>\$2,143</b>	<b>\$7,275</b>	<b>\$4,652</b>
	Total Materials and Supplies	\$2,101,153	\$774,297	\$2,292,958	\$191,755
	<b>TOTAL OPERATING</b>	<b>\$2,227,661</b>	<b>\$877,558</b>	<b>\$2,436,697</b>	<b>\$209,836</b>

<b>DEPARTMENT</b>	<b>Code</b>	<b>Account Title</b>	<b>Adopted</b>		<b>Proposed Budget</b>	
			<b>Year 16-17</b>	<b>Actuals as of 03-31-17</b>	<b>2017-2018</b>	<b>Budget Differences</b>
	9572	General Contingency (Ops)	\$0		\$260	-\$260
	9504	Veh. Repl. Reserves	\$0		\$91,800	-\$91,800
<b>Capital Outlay</b>	9006	Sewer Lateral-Fire	\$15,800	\$15,800	\$0	\$15,800
		Transfer In from General Fund	-\$15,800	-\$15,800	\$0	-\$15,800
		Building Structures and Improvements	\$0		\$0	\$0
		Infrascture	\$0		\$0	\$0
		Vehicles	\$175,500		\$140,000	\$35,500
		Fire Equipment and Assess	\$20,540		\$0	\$20,540
					\$0	
		<b>Total Capital Outlay</b>	<b>\$196,040</b>	<b>\$0</b>	<b>\$232,060</b>	<b>-\$36,020</b>
<b>Transfers In and Out</b>		<b>Transfer to the General Fund/Administration</b>	\$122,056	\$0	\$55,233	-\$66,823
		<b>Total Transfers Out</b>	<b>\$122,056</b>	<b>\$0</b>	<b>\$55,233</b>	<b>-\$66,823</b> Distribution for Cost Allocation

Plan changed 17/18 Fire Dept Requirement is 10%

<b>At Mid-Year</b>	Total Revenues	From 16/17 \$2,545,212	\$3,555 \$2,649,040	
	Total Expenditures	-\$2,227,661	-\$2,436,697	
	Transfer Out to The General	-\$122,056	-\$55,233	
	Less Expenditures to be transferred to Fire Mitigation	\$4,100		
	Capital Outlay	-\$196,040	-\$140,000	
<b>RESERVES Set-Aside</b>	Set-aside Reserves	\$0	-\$92,015	
	Reverse Equipment Replacement Reserve to Balance the Budget		\$70,000	Needs Board Approval to Reverse a Restricted Reserve
<b>At Mid-Year</b>	<b>Projected Unrestricted Fund as of June 30, 2017</b>	<b>\$3,555</b>	<b>Projected Unrestricted Fund Balance Budget 17-18</b> <b>-\$1,350</b>	
	<b>Carry Over</b>			

400-VISTA DE ORO	Acct.	Adopted Mid-Year	Proposed	Budget Differences	Comments
	Code Account Title				
		Actuals as of 03-31-17			
<b><u>Revenues</u></b>					
Property taxes	4035 Property Taxes	\$0	\$0	\$0	\$0 Estimated Revenue from the County
	4505 HO Prop Tax Relief	\$0	\$0	\$0	\$0 Estimated Revenue from the County
TOTAL PROPERTY TAX		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b> Small increase
Special Taxes & Assess.	4550 Lighting & Septic Assessment	\$11,500	\$8,000	\$12,200	\$700 Estimated Revenue from the County
Total Special Taxes & Assess. Assessments		<b>\$11,500</b>	<b>\$8,000</b>	<b>\$12,200</b>	<b>\$700</b> Small increase
<b>TOTAL VISTA DE ORO REVENUES</b>		<b>\$11,500</b>	<b>\$8,000</b>	<b>\$12,200</b>	<b>\$700</b> Vista De Oro will be receiving revenue

400-VISTA DE ORO	Acct.		Adopted Mid-Year		Proposed		Comments
	Code	Account Title	16-17	Actuals as of 03-31-17	Budget 17-18	Budget Differences	
<b><u>Expenditures</u></b>							
Insurance, licenses and	6342	Fees - Regulatory	\$1,500	\$1,044	\$1,500	\$0	
	6345	Property Taxes & Assess. Costs	\$500	\$18	\$500	\$0	
	7325	Insurance	\$500	\$441	\$500	\$0	
<b>Total Ins.,Lic. &amp; Regulatory Fees</b>			<b>\$2,500</b>	<b>\$1,503</b>	<b>\$2,500</b>	<b>\$0</b>	
	7320	Professional & Consulting Services	\$4,300	\$3,233	\$500	-\$3,800	
	7326	Legal Services	\$1,500	\$831	\$500	-\$1,000	
<b>Total Legal &amp; Professional</b>			<b>\$5,800</b>	<b>\$4,064</b>	<b>\$1,000</b>	<b>-\$4,800</b>	
Rent and utilities	6000	Cell Phones	\$100	\$94	\$115	\$15	
	6025	Telephone	\$0	\$0	\$0	\$0	
	7352	Rent - Office & Other Structures	\$50	\$34	\$0	-\$50	
	8610	Electric	\$0	\$0	\$0	\$0	
	8620	Gas Service	\$0	\$0	\$0	\$0	
	8630	Trash Services	\$0	\$0	\$0	\$0	
	8645	Septage Handling	\$2,600	\$1,930	\$0	-\$2,600	
	8670	Street Lighting	\$2,300	\$1,536	\$3,000	\$700	
<b>Total Rent and utilities</b>			<b>\$5,050</b>	<b>\$3,594</b>	<b>\$3,115</b>	<b>-\$1,935</b>	
	Total Materials and Supplies		\$13,350	\$9,161	\$6,615	-\$6,735	No Personnel Costs in Fund 400
	TOTAL OPERATING EXPENSES		\$13,350	\$9,161	\$6,615	-\$6,735	Reduction in Expenses-County now Operating
	Transfer out to General Fund		\$5,812	\$0	\$5,523	-\$289	Reduction in Transfer to the General Fund

No Capital Outlay Expenses

\$0

\$0

\$0

\$0

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



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

		Total Payroll & Taxes	\$561,810	\$352,755	\$534,844	-\$26,966	Used a different per cent allocation 17/18
500-WATER	Acct.		Adopted Mid-		Proposed		
DEPARTMENT	Code	Account Title	Year 16-17	Actuals as of 03-31-17	Budget 17-18	Budget Differences	Comments

**Expenditures**

Employment Services	6200	Hiring, Advertising & Other Costs	\$0	\$0	\$0	\$0	
	6230	Medical Exam	\$140	\$140	\$140	\$0	
	6250	Temporary agency Help	\$0	\$0	\$0	\$0	
	7347	Pension Service Expense	\$0	\$0	\$0	\$0	
<b>Total Employment Services</b>			<b>\$140</b>	<b>\$140</b>	<b>\$140</b>	<b>\$0</b>	Budget Remains the Same
Clothing and uniforms	7246	Uniform & Gear	\$2,500	\$1,557	\$2,600	\$100	
<b>Total Clothing &amp; Uniforms</b>			<b>\$2,500</b>	<b>\$1,557</b>	<b>\$2,600</b>	<b>\$100</b>	Slight increase in this area
Contract services	6100	Labor & Support-IT Services	\$300	\$25	\$325	\$25	
	6110	IT Purchased Services	\$13,000	\$8,448	\$14,000	\$1,000	
	6142	GIS/Maps/Data/Upgrades	\$0	\$0	\$0	\$0	
	7204	Cleaning Supplies	\$100	\$0	\$100	\$0	
	7250	Water Quality Testing	\$50,000	\$17,297	\$52,000	\$2,000	
	7255	Security Services	\$9,500	\$7,288	\$9,785	\$285	
	7301	Contract Maintenance Services	\$2,000	\$0	\$2,100	\$100	
	7321	Janitorial Cleaning Supplies	\$750	\$420	\$850	\$100	
	7342	Public Meeting Recordings	\$0	\$0	\$0	\$0	
<b>Total Contract Services</b>			<b>\$77,400</b>	<b>\$35,035</b>	<b>\$80,910</b>	<b>\$3,510</b>	Slight <b>increase</b> in this area

500-WATER DEPARTMENT	Acct. Code Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
<b>Expenditures</b>						
Equipment and tools						
	7242 Minor Tools, Accessories & Field	\$2,500	\$1,027	\$2,500	\$0	No budget changes in this area from 16/17 to 17/18
	7253 Rent - Equipment	\$1,000	\$280	\$1,000	\$0	
	7256 Meter Purchases & Replacements	\$50,000	\$31,000	\$50,000	\$0	On-going new meter costs
<b>Total Equipment and Tools</b>		<b>\$53,500</b>	<b>\$32,307</b>	<b>\$53,500</b>	<b>\$0</b>	Budget remains the same
Financial Services	7310 Bank Service Charges	\$0	\$0	\$0	\$0	Bank charges will be included in the cost allocation plan
	9153 Bad Debt Expense	\$1,500	\$0	\$2,000	\$500	Set up for potential write-offs
<b>Total Financial Services</b>		<b>\$1,500</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$500</b>	Slight <b>increase</b> in this area
Insurance, licenses and Regulatory Fees	6120 Computer Licenses	\$200	\$0	\$200	\$0	
	6340 Misc Fees	\$7,000	\$2,647	\$4,000	-\$3,000	
	6342 Fees - Regulatory	\$18,000	\$12,107	\$18,000	\$0	
	6343 Lien & Notary Fees	\$0	\$0	\$0	\$0	
	6345 Property Taxes & Assess. Costs	\$3,000	\$2,150	\$2,600	-\$400	
	7325 Insurance	\$26,539	\$19,227	\$21,000	-\$5,539	Paid Annually Historically 3% increase
<b>Total Ins.,Lic. &amp; Regulatory Fees</b>		<b>\$54,739</b>	<b>\$36,131</b>	<b>\$45,800</b>	<b>-\$8,939</b>	<b>Decrease</b> in Expenses in this area
Legal and professional	7318 Professional & Consulting BMC	\$27,000	\$3,056	\$10,000	-\$17,000	If LOSOSOSCSO is the fiscal agent Needs its own fund
	7319 Other Professional Services	\$0	\$0	\$0	\$0	Combined 7319 & 7320
	7320 Professional & Consulting Services	\$156,300	\$103,856	\$40,000	-\$116,300	for consistency coding
	7326 Legal Services	\$7,000	\$4,363	\$7,000	\$0	The majority of the professional services
	7336 Legal Services - BMC	\$2,500	\$770	\$2,500	\$0	will be capitalized to specific CIP projects
	7340 Legal Notifications & Mand Adver.	\$0	\$0	\$0	\$0	For 17/18 will be coded properly
	9155 Inter Agency Cost Sharing	\$50,000	\$23,677	\$55,000	\$5,000	

Total Legal & Professional \$242,800      \$135,722      \$114,500      **-\$128,300** Wallace Group Engineering for CIP will be Capataliz  
This will show in the CIP Budget below

500-WATER DEPARTMENT	Acct. Code Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	<u>Comments</u>
<b>Expenditures</b>						
Office Supplies & Operations	6121 IT-Supplies & Miscellaneous	\$0	\$0	\$0	\$0	
	6130 Computer Hardware	\$2,500	\$0	\$0	-\$2,500	NO COMPUTERS TO BE PURCHASED 16/17 & 17/18
	6140 Computer Software	\$0	\$0	\$0	\$0	
	7100 Copier Contract	\$0	\$170	\$0	\$0	Copier costs should be in Admin will move expense
	7140 General Supplies & Minor	\$3,000	\$1,725	\$3,100	\$100	
	7160 Postage, Shipping & Mail Supplies	\$14,000	\$7,816	\$14,420	\$420	
	7170 Special Purpose Forms	\$0	\$0	\$0	\$0	All of these budgets in these line items close to 16/17
	7180 Billing Supplies and Forms	\$3,500	\$2,007	\$3,605	\$105	on the average
	7225 Mapping Costs	\$0	\$0	\$0	\$0	
	7226 Membership & Dues	\$500	\$1,309	\$515	\$15	
	7230 Misc Small Parts	\$800	\$511	\$824	\$24	
	7237 Process Control & Treat. Supplies	\$5,500	\$2,360	\$5,665	\$165	
	7239 Water Treatment Chemicals	\$4,200	\$2,501	\$4,326	\$126	
	7241 R & M Water Distribution System	\$28,500	\$19,013	\$29,355	\$855	
	7249 Safety Supplies	\$2,800	\$1,806	\$2,884	\$84	
<b>Total Office Supplies &amp; Oper.</b>		<b>\$65,300</b>	<b>\$39,218</b>	<b>\$64,694</b>	<b>-\$606</b>	Small <b>Decrease</b> from 16/17
<b>Other expenses</b>						
	7016 Significant Value Purchase-Field	\$0	\$0	\$0	\$0	
	7330 Misc Operating Expenses	\$300	\$0	\$250	-\$50	
	7348 Water Conservation Program	\$5,000	\$628	\$1,000	-\$4,000	
	8650 Clean-Up Costs	\$0	\$0	\$0	\$0	
	8735 Misc Department Expense	\$0	\$0	\$0	\$0	
<b>Total Other Expenses</b>		<b>\$5,300</b>	<b>\$628</b>	<b>\$1,250</b>	<b>-\$4,050</b>	<b>Decrease</b> in anticipated expenses

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

Total Traveling & Training \$9,350      \$1,100      \$24,930      \$15,580 **Increase** for needed training

DEPARTMENT	Code	Account Title	Adopted Mid				Comments
			Year 16-17	Actuals as of 03-31-17	Budget 17-18	Budget Differences	
Vehicle Maint. & Repair	7211	Misc Fuel & Diesel	\$2,500	\$1,411	\$2,575	\$75	
	7220	Gasoline	\$4,000	\$2,482	\$4,120	\$120	
	7228	Markings & Other Misc Services	\$1,000	\$317	\$1,030	\$30	
	7232	Vehicle Repairs	\$5,000	\$2,089	\$5,150	\$150	
			<b>\$12,500</b>	<b>\$6,299</b>	<b>\$12,875</b>	<b>\$375</b>	Small <b>Increase</b> in Budgeted Expenses
		<b>Total Materials and Supplies</b>	<b>\$664,229</b>	<b>\$378,259</b>	<b>\$551,971</b>	<b>-\$112,258</b>	<b>Decrease in Budgeted Materials and Supplies</b>
		<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,226,039</b>	<b>\$731,014</b>	<b>\$1,086,815</b>	<b>-\$139,224</b>	<b>Decrease in Materials, Supplies, Personnel, Taxes and Benefits</b>
<b><u>Debt Service</u></b>							
	New	Loan Administration Fee	\$0	\$0	\$11,015	\$11,015	16/17 posted incorrectly in MIP Will be adjusted
	9022	Debt Service - Principal	\$151,489	\$151,489	\$156,109	\$4,620	Per audit 15-16
	9023	Debt Service - Interest & Annual	\$125,768	\$125,768	\$109,607	-\$16,161	Per audit 15-16
Total Debt Service			<b>\$277,257</b>	<b>\$277,257</b>	<b>\$276,731</b>	<b>-\$526</b>	<b>Decrease</b> in Budgeted Expenses
<b><u>Reserves</u></b>							
	9571	Vehicle Replacement Reserve	\$0	\$0	\$0	\$0	The 16/17 numbers bring the Restricted
	9572	Capital Outlay Reserve	\$8,903	\$8,903	\$500,000	\$491,097	Reserves correct on MIP
	9573	General Contingency Reserve	\$50,000	\$50,000	\$57,000	\$7,000	
		Interfund Loan Reserve fr Bayridge	\$125,000	\$125,000	\$0	-\$125,000	The 17/18 Restricted Reserves reflect
		Debt Service Reserve	\$277,257	\$277,257	\$276,731	-\$526	the numbers in the Board Document
	9983	Basin Management Reserve	\$0	\$0	\$0	\$0	Plus a reserve set aside for debt
	9988	Water Conservation Reserve	\$0	\$0	\$0	\$0	
		Water Rate Stabalization Reserve	\$64,000	\$64,000	\$32,000	-\$32,000	
Total Reserves (Set Aside)			<b>\$525,160</b>	<b>\$525,160</b>	<b>\$865,731</b>	<b>\$340,571</b>	<b>Budget Increase for Restricted Reserves</b>

<b>500-WATER DEPARTMENT</b>	<b>Acct. Code Account Title</b>	<b>Adopted Mid- Year 16-17</b>	<b>Actuals as of 03-31-17</b>	<b>Proposed Budget 17-18</b>	<b>Budget Differences</b>	<b>Comments</b>
	<b>Capital Outlay</b>					
	9059 Purchase Pump	\$10,000	\$0	\$52,038	\$52,038	Was not be used 16-17 re-budget 17-18(Truck)
	9059 Purchase Generator	\$21,659				\$12,042 from Vehicle Reserve Balance from Water Revenues \$39,996
	8th Street Aquifier Well, Phase 1 (Program (C) Eastern Wells)	\$141,915	\$141,915	\$30,000	-\$111,915	Paid from CIP Reserves
	8th Street Aquifier Well, Phase 2	\$0	\$0	\$250,000	\$250,000	Paid from CIP Reserves Previously budgeted for 540,000 actual costs are \$250,000
	Water Operations Facility (Repair & Maint.)	\$0	\$0	\$75,000	\$75,000	Revenue stream for this project will come from Water Revenues
	Golden State Water Company	\$103,550	\$103,550	\$0	-\$103,550	Will bill GSWC for 1/2 of invoices for Engineering
	<b>Total Capital Outlay</b>	<b>\$277,124</b>	<b>\$245,465</b>	<b>\$407,038</b>	<b>\$161,573</b>	Expensed less than budgeted. To be carried to 17/18 CIP overstated 16-17
	<b>Transfer out to General</b>	<b>\$360,356</b>	<b>\$0</b>	<b>\$438,266</b>	<b>\$77,910</b>	Increase 16/17 was 62% 17/18 80% <b>Schedule B-Water</b>

**Schedule of Proposed  
Unrestricted Fund**

**Mid-Year Unrestricted  
Fund Balance as of  
30-Jun-17**

**Transfers in from  
Capital Outlay:**

8th Street Aquifer Well,  
Golden State Water

Total Revenue  
Total Expenditures  
Capital Outlay  
Reserve Set-Asides  
Transfer out to the General Fund

Debt Service-Expense  
Debt Reserved Used

**Projected positive  
as of 06/30/2017**

Beginning Unrestricted  
Fund Balance per  
Final Audit 15-16 Page 18

16/17 Reserve Set-  
Asides from Previous  
Years-Schedule D-Water

**Projected Unrestricted  
Fund Balance as of**

The unrestricted Fund Balance reflects the  
Operations. There are no restrictions  
The updated Restricted Reserve Schedule is

Calculations

From 16/17

\$141,915  
\$103,550

\$2,282,779  
-\$1,226,039  
-\$277,124  
-\$525,160  
-\$360,356  
-\$277,257  
\$277,257

**\$139,565**

**\$1,649,290**

amount available  
on these funds  
Attached

**Proposed 17-18  
Unrestricted  
Fund Balance**

Calculations

\$1,788,855 Unrestricted  
Carryover

8th Street \$250,000  
8th Street \$30,000  
Vehicle Replacement (Truck) \$12,042

Total Revenue \$2,708,975  
Total Expenditures -\$1,086,815  
Capital Outlay -\$407,038  
Reserve Set-Asides -\$589,000  
Transfer out to the GF -\$438,266  
Debt Service- -\$276,731  
Debt Reserved Used \$276,731

**Projected  
as of 06/30/2018  
from operations**

**\$479,898**

**Proposed Unrestricted**



6/30/2017

**\$1,788,855**

Fund Balance as of **\$2,268,753**  
6/30/2018

<b>Capital Outlay</b>					
9059	Purchase Pump	\$10,000	\$0	\$0	#### Per GM-From regular water revenue
9059	Purchase Generator	\$21,659	\$0	\$0	####
9006	8th Street Aquifier Well,	\$141,915	\$141,915	\$141,915	\$0 Project came in costing more than budget
	8th Street Aquifier Well,	\$0	\$0	-\$540,000	#### To be budgeted in 17/18 Cost will only be \$250,000 not the budgeted amount for 16
	Golden State Water	\$103,550	\$103,550	\$103,550	\$0 \$50,000 Reimbursement to come from GS
<b>Total Capital Outlay</b>		<b>\$277,124</b>	<b>\$245,465</b>	<b>-\$294,535</b>	<b>#####</b> Expensed less than budgeted. To be carried to CIP overstated 16-17
Transfer to General		<b>\$360,356</b>		<b>\$360,356</b>	

Schedule C-Water	<b>LOS OSOS COMMUNITY SERVICES DISTRICT</b>									
	<b>SCHEDULE OF RESTRICTED FUND BALANCES</b>									
	<b>WATER FUND 500</b>									
	<b>As of 07/01/2017</b>									
	<b>17-18 Budget</b>									
	<b>3050-Water Quality Reserve</b>	<b>3110-Replace. Reserve Veh. and Equipment</b>	<b>3111-General Contingency Reserve</b>	<b>3160-Capital Outlay Reserve</b>	<b>3163-Water Stabalization Reserve</b>	<b>3165-Basin Mgt Reserve</b>	<b>Reserve for Debt Service</b>	<b>3167-Water Conser Reserve</b>	<b>Interfund Loan Phase I Bayridge Reserve</b>	<b>TOTALS</b>
Per Audit 2014-2015	\$91,517	\$12,042	\$208,783	\$512,520	\$192,856	\$50,031	\$0	\$59,288		\$1,127,038
Not yet Recorded 2014-2015 (To be adjusted 16/17)	\$0	\$0	\$0	\$124,368	\$0	\$0	\$0	\$0	\$125,000	\$249,368
Adopted Budget 2015-2016 Not yet Recorded 2015-2016 (To be adjusted 16/17)	\$0	\$0	\$25,000	\$65,000	\$32,000	\$0	\$0	\$0	\$0	\$122,000
Adopted Budget 2016-2017 To be recorded 16/17	\$0	\$0	\$25,000	\$65,000	\$32,000	\$0	\$0	\$0	\$0	\$122,000
8th Street Aquifer Well, Phase 1				-\$141,915						-\$141,915
Golden Gate				-\$103,550						-\$103,550
Reserve for Debt Service 16/17							\$277,257			\$277,257
Debt Service Payment 16/17							-\$277,257			-\$277,257

Sub-Total as of 06/31/17	\$91,517	\$12,042	\$258,783	\$521,423	\$256,856	\$50,031	\$0	\$59,288	\$125,000	\$1,374,941
	<b>As of 07/01/2017</b>									
	<b>17-18 Budget</b>									
Activity 17/18	3050-Water Quality Reserve	3110-Replace. Reserve Veh. and Equipment	3111-General Contingency Reserve	3160-Capital Outlay Reserve	3163-Water Stabalization Reserve	3165-Basin Mgt Reserve	Reserve for Debt Service	3167-Water Conser Reserve	Interfund Loan Phase I Bayridge Reserve	TOTALS
Proposed Budget 17/18										
To be recorded 17/18										
after Final Budget Approval			\$57,000	\$500,000	\$32,000					\$589,000
8th Street Aquifer Well, Phase 1				-\$30,000						-\$30,000
8th Street Aquifer Well, Phase 11				-\$250,000						-\$250,000
Reserve for Debt Service 17/18							\$276,731			\$276,731
Debt Service Payment 17/18							-\$276,731			-\$276,731
Totals	\$91,517	\$12,042	\$315,783	\$741,423	\$288,856	\$50,031	\$0	\$59,288	\$125,000	\$1,683,941
	3050-Water Quality Reserve	3110-Replace. Reserve Veh. and Equipment	3111-General Contingency Reserve	3160-Capital Outlay Reserve	3163-Water Stabalization Reserve	3165-Basin Mgt Reserve	Reserve for Debt Service	3167-Water Conserva Reserve	Interfund Loan Phase I Bayridge Reserve	TOTALS
	17/18	17/18	17/18	17/18	17/18	17/18	17/18	17/18	17/18	17/18
Correct Balance as of 6/30/2017	\$91,517	\$12,042	\$258,783	\$521,423	\$256,856	\$50,031	\$0	\$59,288	\$125,000	\$1,374,941
MIP General Ledger Balance 03/31/2017	\$91,517	\$12,042	\$208,783	\$512,520	\$192,856	\$50,031	\$0	\$59,288	\$0	\$1,127,037
Adjustment to be done 06/30/17	\$0	\$0	\$50,000	\$8,903	\$64,000	\$0	\$0	\$0	\$125,000	\$247,904

800-DRAINAGE	Acct.	Account Title	Adopted Mid-Year	Actuals as of 03-31-17	Proposed	Budget Difference	Comments
	Code		Budget 16-17		Budget 17-18		
<u>Revenues</u>							
Property taxes	4035	Property Taxes	\$21,613	\$10,807	\$22,045	\$432	Estimate from the County Increase 2%
	4505	HO Prop Tax Relief	\$146	\$70	\$149	\$3	Estimate from the County Increase 2%
TOTAL PROPERTY TAX			<b>\$21,759</b>	<b>\$10,877</b>	<b>\$22,194</b>	<b>\$435</b>	
Special Taxes & Assess.	4400	Drainage Assessments	\$95,456	\$71,592	\$97,365	\$1,909	
Total Special Taxes & Assess.			<b>\$95,456</b>	<b>\$71,592</b>	<b>\$97,365</b>	<b>\$1,909</b>	
Assessments							
Use of Property & Money	4510	Investment Income on Funds	\$0	\$0	\$0	\$0	Investment Income will not apply No Investments
TOTAL USE OF Mon.&Prop			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Other Revenue	4955	Other Govt State Aid	\$23	\$0	\$0	-\$23	
Total Other Revenue			<b>\$23</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
		<b>TOTAL DRAINAGE REVENUES</b>	<b>\$117,215</b>	<b>\$82,469</b>	<b>\$119,559</b>	<b>\$2,321</b>	Small Increase

800-DRAINAGE	Acct.	Adopted Mid-Year Budget 16-17	Actuals as of 03-31-17	Proposed	Budget Difference	Comments
	Code Account Title			Budget 17-18		
<b>Expenditures</b>						
Salaries & Wages						
	8045 Overtime Pay	500	312	500	\$0	
	8054 Salaries & Wages Regular	76,000	57,001	90,443	\$14,443	
<b>Total Salaries &amp; Wages</b>		<b>76,500</b>	<b>57,313</b>	<b>90,943</b>	<b>14,443</b>	
Payroll Taxes & Benefits						
	5010 Total Fringe Benefits	0	0	0	0	
	5030 Life Insurance - ER	1,055	791	1,250	-1,055	
	5050 Medicare - ER	1,327	996	1,590	-1,327	
	5060 Cafeteria Plan - ER	9,582	7,187	11,515	-9,582	
	5070 Retirement ER - Regular	9,213	6,910	9,800	-9,213	
	5071 Retirement ER -Addtl Pickup	1,843	1,382	2,400	-1,843	
	5075 Retirees Medical - ER	553	415	1,000	-553	
	5100 Unemployment Ins ER	0	0	0	0	
	5120 Worker's Compensation - ER	1,843	1,382	2,600	-1,843	
	5121 Cal Pers Unfunded Liability	0	0	0	0	
	5124 Retirement ER Tier 2	1,105	829	1,500	-1,105	
	5132 Benefits Charged by Admin	0	0	0	0	
	5197 Benefit Billings to Other Funds	0	0	0	0	
<b>Total Payroll Taxes&amp;Benefits</b>		<b>26,521</b>	<b>19,891</b>	<b>31,655</b>	<b>-26,521</b>	
	<b>Total Payroll &amp; Taxes</b>	<b>103,021</b>	<b>77,204</b>	<b>122,598</b>	<b>-12,078</b>	

<u>800-DRAINAGE</u>	<u>Acct. Code</u>	<u>Account Title</u>	<u>Adopted Mid-Year Budget 16-17</u>	<u>Actuals as of 03-31-17</u>	<u>Proposed Budget 17-18</u>	<u>Budget Difference</u>	<u>Comments</u>
<b><u>Expenditures</u></b>							
Clothing and uniforms	7246	Uniform & Gear	200	72	100	-100	
<b>Total Clothing &amp; Uniforms</b>			<b>200</b>	<b>72</b>	<b>100</b>	<b>-100</b>	

<u>800-DRAINAGE</u>	<u>Acct. Code</u>	<u>Account Title</u>	<u>Adopted Mid-Year Budget 16-17</u>	<u>Actuals as of 03-31-17</u>	<u>Proposed Budget 17-18</u>	<u>Budget Difference</u>	<u>Comments</u>
<b><u>Expenditures</u></b>							
Equipment and tools	7242	Minor Tools, Accessories & Field	100	0	200	100	
<b>Total Equipment and Tools</b>			<b>100</b>	<b>0</b>	<b>200</b>	<b>0</b>	
Insurance, licenses and	6120	Computer Licenses	0	0	0	0	
	6342	Fees - Regulatory	6,000	5,986	8,000	2,000	
	6345	Property Taxes & Assess. Costs	0	105	200	200	
	7325	Insurance	3,200	2,939	3,100	-100	
<b>Total Ins.,Lic. &amp; Regulatory Fees</b>			<b>9,200</b>	<b>9,030</b>	<b>11,300</b>	<b>2,100</b>	
	7320	Professional & Consulting Services	10,000	4,959	6,000	-4,000	

7326 Legal Services	1,500	0	0	
<b>Total Legal &amp; Professional</b>	<b>11,500</b>	<b>4,959</b>	<b>6,000</b>	<b>-4,000</b>

<b>800-DRAINAGE</b>	<b>Acct. Code Account Title</b>	<b>Adopted Mid-Year Budget 16-17</b>	<b>Actuals as of 03-31-17</b>	<b>Proposed Budget 17-18</b>	<b>Budget Difference</b>	<b>Comments</b>
<b>Expenditures</b>						
	7211 Misc Fuel & Diesel	500	353	550	50	
	7220 Gasoline	750	621	750	0	
	7230 Misc Small Parts	90	747	650	560	
	7249 Safety Supplies	300	0	100	-200	
	<b>Total Office Supplies &amp; Oper.</b>	<b>1,640</b>	<b>1,721</b>	<b>2,050</b>	<b>410</b>	
Rent and utilities	6000 Cell Phones	1,200	1,112	1,800	600	
	6025 Telephone	640	0	100	-540	
	7352 Rent - Office & Other Structures	300	45	300	0	
	8610 Electric	1,700	1,225	1,800	100	
	8670 Street Lighting	850	575	850	0	
	<b>Total Rent and utilities</b>	<b>4,690</b>	<b>2,957</b>	<b>4,850</b>	<b>160</b>	
Repairs and maintenance	6640 R & M - Equip & Other Non-	5,000	990	2,000	-3,000	
	6750 R & M - Minor Tools & Equipment	0	347	750	750	
	6800 R & M - Grounds & Collection	5,000	1,595	3,500	-1,500	
	6900 R & M - Buildings & Structures	5,000	58	750	-4,250	
	<b>Total Repairs &amp; Maint.</b>	<b>15,000</b>	<b>2,990</b>	<b>7,000</b>	<b>-8,000</b>	
<b>Total Traveling &amp; Training</b>	8550 Mileage Reimbursement & Parking	50	0	0	0	No budget for 17-18
		<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	



Total Materials and Supplies	42,380	21,729	31,500	-9,430
<b>TOTAL OPERATING EXPENSES</b>	<b>145,401</b>	<b>98,933</b>	<b>154,098</b>	<b>-21,508</b>

**Expenditures**

**Capital Outlay**

	Pump Purchase	17,574	17,574	50,000	32,426 8th pump purchase
	Control Panel	0	0	25,000	25,000 8th Street Control Panel
Total Capital Outlay		<b>17,574</b>	<b>17,574</b>	<b>75,000</b>	<b>57,426 Increase CIP Paid from CIP Restricted</b>

**Reserves**

	9571 Capital Outlay Reserve	0	0	0	0 Will not set aside Drainage Reserves 16/17-Negative Operating
	9572 General Contingency Reserve	0	0	0	0 Same for 17/18
Total Reserves (Set Aside)		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**At Mid-Year**  
Per 15-16 audit pg 51  
The total of \$298,955 is

\$73,812 Unrestricted FB \*  
\$32,238.22 Gen Cont Reserve  
\$192,905 CIP Res. Reserve

Transfer out to the General Fund	46,498			
Total Expenditures	-145,401			
Total Revenues	117,215			
Capital Outlay	-17,574			
CIP Reserve to pay for Pump	17,574			
16-17 Unrestricted Reserve per	73,812 *			
Reserve Set-Aside	0			
Transfer Out to the General Fund	-46,498			

**Projected Unrestricted Fund Balance as 6/30/2017**

**Positive**

After adding the appropriate 16/17 salaries and wages the Drainage

Total Expenditures	-154,098
Total Revenues	122,598
Capital Outlay	-75,000
CIP Reserve used	75,000
Use General Contingency Res.	32,238
Restricted CIP SUBSIDY	32,402
Transfer Out to GF	-33,140

**Projected 6/30/2018 Unrestricted Fund Balance**

Revenues from Property Taxes and Assessments for 16/17 does not cover the cost of operating the Drainage Fund. Previously there were funds in the Unrestricted Fund Balance to cover the deficits. The last \$73,812 of Unrestricted Fund Balance was used to cover the deficit 16/17. In addition, the deficit for 17/18 was subsidized by the balance in the General Contingency Reserve of \$32,238 and a reversal from the CIP Reserve of \$32,402. The Unrestricted fund balance at 06/30/2018 will be zero The Restricted General Contingency Reserve will be zero The Restricted CIP Reserve will be \$192,905  
 Less: 16/17 CIP -\$17,574  
 Less: 17/18 CIP -\$75,000  
 Less: Deficit subsidy 17/18 \$32,402 from Restricted CIP

**17/18 NET BALANCE CIP RESERVE \$68,199**

Fund has a negative projection  
\* Used prior year unrestricted fund  
to offset

**The Drainage Fund is in the need for additional revenue  
in fiscal year 18/19**

<b>900-PARK &amp; REC</b>	<b>Acct. Code</b>	<b>Account Title</b>	<b>Adopted Mid-Year 16-17</b>	<b>Actuals as of 03-31-17</b>	<b>Proposed Budget 17-18</b>	<b>Budget Differences</b>	<b>Comments</b>
<b><u>Revenues</u></b>							
Interest Revenue-Investments		Interest Received	\$900	\$569	\$1,000	\$100	Funds for Parks are in LAIF This budget is for interest earned
			<b>\$900</b>	<b>\$569</b>	<b>\$1,000</b>	<b>\$100</b>	
		<b>TOTAL PARK &amp; REC REVENUES</b>	<b>\$900</b>	<b>\$569</b>	<b>\$1,000</b>	<b>\$100</b>	For 17/18 this is the only revenue predicted  Funds will be transferred from LAIF to the  to the General Checking for actual  expenditures

900-PARK & REC	Acct. Code	Account Title	Adopted Mid-Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
<b><u>Expenditures</u></b>							
	7140	General Supplies & Minor Equipment	\$50	\$18	\$100	\$50	
	7326	Legal Services	\$200	\$88	\$1,000	\$50	
	7320	Professional Services (Studies)	\$0	\$0	\$3,000	\$3,000	
<b>Total Expenditures</b>			<b>\$250</b>	<b>\$106</b>	<b>\$4,100</b>	<b>\$3,100</b>	

**Mid-Year 16/17**

Revenues  
Expenditures  
Unrestricted Fund Balance  
**Projected Restricted Fund Balance 16/17 as of June 30, 2017**

\$1,000  
-\$250  
\$25  
\$775

Carry to  
Budget 17/18

**Proposed 17/18**

Revenues  
Expenditures

\$1,000  
-\$3,250  
-\$2,250  
\$775

All funds in the Parks & Recreation are restricted for that fund's specific purpose  
As expenditures are made this restricted amount is **reduced** and as interest is earned this restriction is increased

Projected Restricted Fund Balance 16/17 as of June 30, 2018

from operations

-\$3,725

Previous Restricted Fund Balance

\$305,814

**Projected ending Restriction**

**\$298,364**