



January 12, 2018

TO: LOCSD Board of Directors

FROM: Renee Osborne, General Manager

SUBJECT: Agenda Item 11F – 1/18/2018 Board Meeting 2018
Approve Mid-Year Adjustments for Fiscal 2017-2018 Budget

DESCRIPTION

Mid-Year adjustments to the Fiscal Year 2017-2018 budget.

STAFF RECOMMENDATION

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

Motion: I move that the Board approve the Mid-Year Adjustments as presented and to direct staff to present a report to the Finance Advisory Committee at their next meeting determining action on the negative roll over balances on Funds 200 (Bayridge), 400 (Vista), 600 (Wastewater), and 800 (Drainage), and bring back a recommendation to the Board for the February meeting.

DISCUSSION

Staff has cut costs in all budgets wherever possible. Below are the requested adjustments per fund.

Fund 100 Administration –

Staff has made some adjustments within the fund. We are asking for an additional \$3,595.71 to be added to the budget. This will cover the adjusted in the General Manager's salary, the proposed/possible increase in Accounting Services, and the proposed fulltime Administrative Clerk.

Fund 200 Bayridge –

We needed to add an additional \$6,432 for expenses. In order to transfer the collection system to the County, we were asked to clean 100% of the collection system. This was an unanticipated cost, but was necessary in order to transfer the system. We will need to discuss how the District wants to proceed with that Fund. We have the option to allow their current revenue stream to eventually pay of the negative balance or do we assess them more to pay it off faster? In addition, do we charge them interest while we allow them to pay off their negative balance?

Fund 301 Fire –

The South Bay Fire Department has presented a balanced budget regarding their operational expenses versus their revenue stream. The District will need to transfer funds from the Fire Vehicle Reserves of approximately \$159,600 for truck purchases. This amount includes the final payment for the Medic Truck and the purchase of a new truck for the Chief which is scheduled for replacement.

President

Jon-Erik G. Storm

Vice President

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Directors

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

General Manager

Renee Osborne

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Fund 400 Vista –

We needed to add an additional \$847.60 for expenses. In order to transfer the collection system to the County, we were asked to clean 100% of the collections system. This was an unanticipated cost, but was necessary in order to transfer the system. Although the 400 Fund 2017-2018 expenses does not exceed their revenue for this year, there is the past “over budget/rollover” balances that will need to be addressed. We will need to discuss how the District wants to proceed with this Fund. We have the option to allow their current revenue stream to eventually pay off the negative balance or do we assess them more to pay it off faster? In addition, do we charge them interest while we allow them to pay off their negative balance?

Fund 500 Water –

Staff is requesting an additional \$17,465.40. Based on current revenue projections, we do have the revenue stream to pay for this additional requested amount. The most significant requested changes are for additional funds for unforeseen pavement issues, and for repair and maintenance to vehicles.

Fund 600 Wastewater –

Adjustments were made within the fund. Because of some current legal items regarding the bankruptcy, staff spent a little more in legal than expected. We are needing an additional \$1,154.65. Well within the current revenue stream but as with Bayridge and Vista, Wastewater has a negative roll over balance that will need to be addressed.

Fund 800 Drainage –

We are anticipating an additional \$700 added to expenses which will bring this fund over \$59,925. Not knowing what kind of weather we will have this year, the additional funds might not be needed. This time last year we had spent a lot more under salaries. With the capital improvement project on 8th Street Drainage, it is possible that the amount of staff time on Drainage will be a lot less, bringing costs down. The next few months will determine if this budget will be over their revenue income. In addition, Fund 800 has the same situation as with Bayridge and Vista, with a negative roll over balance from past budgets. I would like for you to start considering Drainage as the candidate for the Water Property tax (12.5%) that we plan on moving from Water in the 2018-2019 budget.

Fund 900 Parks –

No additional funds are needed. Some costs within the original budget request were moved around.

SUMMARY

At the January 11th Finance Committee meeting (FAC) the Mid-Year adjustments were discussed. The Auditor, Adam Guise, was present. The negative roll-over balances were discussed. FAC recommended approval of the adjustments and would like a report from the General Manager with balances from the negative funds and suggestions of payment to be discussed at their February meeting.

FINANCIAL IMPACT

Fund 100 (Administration) will possibly increase by \$3,595.71. Increased changes in contribution may be as follows: Bayridge \$17.98, Fire \$359.57, Vista \$17.98, Water \$3,073.59, Wastewater \$17.98, Drainage \$71.91 and Parks \$35.96. An Adjusted Cost Allocation Chart is attached.

Fund (500) Water, will increase by \$17, 465.44. Per projected and the current revenue flow, there are funds available within this fund to make this adjustment.

Funds 200, 400, 600 and 800, have negative balances that will need to be addressed. Per the Auditor, it is acceptable to allow the funds to pay themselves off if there is a future decrease in expenses and plan in place for a future balanced budget in each fund.

Attachments

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

Actual
\$540,681

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	\$54,068	\$462,283	\$5,407	\$10,814	\$2,703	\$2,703	\$2,703	\$540,681

**ADJUSTED
COST ALLOCATION PLAN
FISCAL-YEAR 17-18**

Actual
\$544,276.71

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	\$54,427.67	\$465,356.59	\$5,442.77	\$10,885.53	\$2,721.38	\$2,721.38	\$2,721.38	\$544,276.71
Difference with Adjustment:	\$359.57	\$3,073.59	\$35.96	\$71.91	\$17.98	\$17.98	\$17.98	\$3,594.96

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
From 11/1/2017 Through 11/30/2017

100- Admin		Current Period Actual (Nov)	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMJUSTMENTS
Revenues						
Service Charges & Fees						
4005	Copying Costs	<u>3.50</u>	<u>9.70</u>	<u>0.00</u>	<u>9.70</u>	
Total Revenues		<u>3.50</u>	<u>9.70</u>	<u>0.00</u>	<u>9.70</u>	
Expenditures						
Personnel						
7322	Director's Compensation	1,400.00	6,800.00	10,100.00	3,300.00	12,000.00
8018	Holiday Pay	296.48	864.48	8,000.00	7,135.52	6,000.00
8045	Overtime Pay	792.16	2,608.88	6,200.00	3,591.12	6,200.00
8051	Floating Holiday Pay	0.00	0.00	510.00	510.00	510.00
8054	Salaries & Wages - Regular	6,889.12	32,817.12	87,385.00	54,567.88	89,634.00
8056	Retroactive Pay	621.71	621.71	0.00	(621.71)	621.71
8060	Sick Leave Pay	0.00	343.50	2,200.00	1,856.50	2,200.00
8081	Vacation Pay	<u>0.00</u>	<u>288.00</u>	<u>1,800.00</u>	<u>1,512.00</u>	<u>1,800.00</u>
Total Salaries/Wages		9,999.47	44,343.69	116,195.00	71,851.31	118,965.71
Payroll Taxes & Benefits						
5020	FICA - ER	86.80	372.00	1,700.00	1,328.00	1,700.00
5030	Life Insurance - ER	21.00	84.00	300.00	216.00	300.00
5031	Disability Insurance	5.00	20.00	50.00	30.00	50.00
5040	LTD Insurance	75.08	329.17	315.00	(14.17)	315.00
5050	Medicare - ER	144.19	(276.64)	1,843.00	2,119.64	1,843.00
5060	Cafeteria Plan - ER	750.00	3,375.00	8,000.00	4,625.00	8,000.00
5070	Retirement ER - Regular	749.42	7,345.43	10,000.00	2,654.57	10,000.00
5071	Retirement ER - Addl Pick-up	65.60	329.82	750.00	420.18	750.00
5075	Retirees Medical - ER	0.00	1,323.81	1,900.00	576.19	1,900.00
5120	Workers Comp Insurance - ER	<u>7.01</u>	<u>426.49</u>	<u>4,675.00</u>	<u>4,248.51</u>	<u>4,675.00</u>
Total	Total Payroll Taxes and Benefits	1,904.10	13,329.08	29,533.00	16,203.92	29,533.00
Employment Services						
5100	Unemployment Insurance - ER	95.20	408.00	3,000.00	2,592.00	3,000.00
6200	Hiring, Advertising & Other Costs	0.00	0.00	500.00	500.00	500.00
6230	Medical Exam	<u>0.00</u>	<u>0.00</u>	<u>125.00</u>	<u>125.00</u>	125.00
Total	Total Employment Services	<u>95.20</u>	<u>408.00</u>	<u>3,625.00</u>	<u>3,217.00</u>	<u>3,625.00</u>
Total	Total Personal	11,998.77	58,080.77	149,353.00	91,272.23	152,123.71

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
From 11/1/2017 Through 11/30/2017

100- Admin		Current Period Actual (Nov)	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMJUSTMENTS
Services & Supplies						
Contract Services						
6100	Labor & Support-IT Services	0.00	100.00	6,500.00	6,400.00	6,500.00
6110	IT Purchased Services	1,940.56	8,297.18	21,500.00	13,202.82	21,500.00
7100	Copier Contract-Maint & Usage	480.30	2,662.24	7,500.00	4,837.76	7,500.00
7255	Security Services	58.91	232.83	913.00	680.17	913.00
7321	Janitorial Cleaning & Supplies	291.70	1,271.70	4,000.00	2,728.30	4,000.00
7342	Public Meeting Recordings	<u>1,125.00</u>	<u>5,625.00</u>	<u>13,500.00</u>	<u>7,875.00</u>	<u>13,500.00</u>
	Total Contract Services	3,896.47	18,188.95	53,913.00	35,724.05	53,913.00
7309	Late Fees	(39.00)	5.00	0.00	(5.00)	100.00
7310	Bank Service Charges	<u>192.95</u>	<u>1,417.84</u>	<u>3,000.00</u>	<u>1,582.16</u>	<u>3,000.00</u>
	Total Financial Services	153.95	1,422.84	3,000.00	1,577.16	3,100.00
Insurance, Licenses & Regulatory Fees						
6340	Misc Fees	0.00	0.00	100.00	100.00	100.00
6341	LAFCO Fees	0.00	17,212.31	21,642.00	4,429.69	21,642.00
7325	Insurance	<u>0.00</u>	<u>9,254.00</u>	<u>9,254.00</u>	<u>0.00</u>	<u>9,254.00</u>
	Total Ins., Licenses & Regulatory Fees	0.00	26,466.31	30,996.00	4,529.69	30,996.00
Legal & Professional						
7303	Professional Services - GM	8,010.50	35,527.00	78,000.00	42,473.00	90,000.00
7304	Professional Services - ACCTG	3,600.00	18,212.50	48,000.00	29,787.50	50,200.00
7305	Auditing Services	5,000.00	10,000.00	22,000.00	12,000.00	22,000.00
7320	Professional & Consulting Services	296.35	1,677.77	36,960.00	35,282.23	25,760.00
7326	Legal Services	3,377.50	15,503.25	53,000.00	37,496.75	50,000.00
7340	Legal Notifications & Mandated Advertising	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>2,000.00</u>
	Total Legal & Professional	20,284.35	80,920.52	239,960.00	159,039.48	239,960.00
6121	IT-Supplies & Miscellaneous	0.00	155.67	0.00	(155.67)	500.00
6130	Computer Hardware	0.00	1,351.86	0.00	(1,351.86)	1,351.86
6140	Computer Software	0.00	209.99	0.00	(209.99)	
7140	General Supplies & Minor Equipment	129.61	1,415.24	5,700.00	4,284.76	5,000.00
7160	Postage, Shipping & Mail Supplies	530.68	1,833.00	5,220.00	3,387.00	4,068.14
7226	Membership & Dues	<u>0.00</u>	<u>100.00</u>	<u>6,500.00</u>	<u>6,400.00</u>	<u>6,500.00</u>
	Total Office/Operations	660.29	5,065.76	17,420.00	12,354.24	17,420.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
From 11/1/2017 Through 11/30/2017

100- Admin		Current Period Actual (Nov)	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMJUSTMENTS
Other Expense						
7330	Misc Operating Expenses	20.00	20.00	0.00	(20.00)	100.00
8735	Misc Department Admin	<u>60.35</u>	<u>60.35</u>	<u>200.00</u>	<u>139.65</u>	<u>200.00</u>
	Total Other Expense	80.35	80.35	200.00	119.65	300.00
Rent & Utilities						
6025	Telephone	249.43	1,224.73	3,000.00	1,775.27	3,000.00
7350	Rent - Meetings	0.00	0.00	500.00	500.00	500.00
7352	Rent - Offices & Other Structures	2,900.00	14,500.00	33,179.00	18,679.00	33,179.00
8610	Electric	65.71	419.17	3,500.00	3,080.83	3,500.00
8620	Gas Service	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
	Total Rent & Utilities	3,215.14	16,143.90	40,679.00	24,535.10	40,679.00
Repairs & Maintenance						
6405	R & M - Extinguishers	<u>0.00</u>	<u>64.16</u>	<u>110.00</u>	<u>45.84</u>	<u>110.00</u>
	Total Repairs & Maintenance	0.00	64.16	110.00	45.84	110.00
Travel & Training						
7323	Books, Publications & Subscriptions	0.00	12.99	300.00	287.01	300.00
7324	Education & Training Fees	0.00	642.25	1,300.00	657.75	1,300.00
8539	Meals	68.29	438.94	2,700.00	2,261.06	2,700.00
8541	Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00
8550	Mileage Reimbursement & Parking	<u>22.96</u>	<u>129.89</u>	<u>650.00</u>	<u>520.11</u>	<u>650.00</u>
	Total Travel & Training	<u>91.25</u>	<u>1,224.07</u>	<u>5,050.00</u>	<u>3,825.93</u>	<u>5,050.00</u>
	Total Services & Supplies	28,381.80	149,576.86	391,328.00	241,751.14	391,528.00
8152	ADP Fees	<u>23.14</u>	<u>86.80</u>	<u>0.00</u>	<u>(86.80)</u>	<u>625.00</u>
	Total Expenditures	<u>40,403.71</u>	<u>207,744.43</u>	<u>540,681.00</u>	<u>332,936.57</u>	<u>544,276.71</u>

200 - Bayridge

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMUSTMENTS
Revenues						
Property Taxes						
4035	Property Taxes	<u>1,014.78</u>	<u>1,035.96</u>	<u>8,696.00</u>	<u>(7,660.04)</u>	
	Total Property Taxes	<u>1,014.78</u>	<u>1,035.96</u>	<u>8,696.00</u>	<u>(7,660.04)</u>	
Service Charges & Fees						
4920	Service Charge/User Fee Rev	<u>7,875.00</u>	<u>7,875.00</u>	<u>0.00</u>	<u>7,875.00</u>	
	Total Service Charges & Fees	<u>7,875.00</u>	<u>7,875.00</u>	<u>0.00</u>	<u>7,875.00</u>	
Special Taxes & Assessments						
4400	Drainage Assessments	<u>2,398.00</u>	<u>2,398.00</u>	<u>0.00</u>	<u>2,398.00</u>	
4550	Lighting & Septic Assessments	<u>0.00</u>	<u>0.00</u>	<u>29,825.00</u>	<u>(29,825.00)</u>	
	Total Special Taxes & Assessments	<u>2,398.00</u>	<u>2,398.00</u>	<u>29,825.00</u>	<u>(27,427.00)</u>	
Use of Money & Property						
4505	HO Prop Tax Relief	<u>0.00</u>	<u>0.00</u>	<u>70.00</u>	<u>(70.00)</u>	
	Total Use of Money & Property	<u>0.00</u>	<u>0.00</u>	<u>70.00</u>	<u>(70.00)</u>	
	Total Revenues	<u>11,287.78</u>	<u>11,308.96</u>	<u>38,591.00</u>	<u>(27,282.04)</u>	
Expenditures						
Personnel						
Salaries/Wages						
8054	Salaries & Wages - Regular	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>0.00</u>
	Total Salaries/Wages	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>0.00</u>
	Total Personnel	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>0.00</u>
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>1,500.00</u>
6345	Property Taxes & Assessments Costs	<u>0.00</u>	<u>135.40</u>	<u>500.00</u>	<u>364.60</u>	<u>500.00</u>
7325	Insurance	<u>0.00</u>	<u>800.00</u>	<u>800.00</u>	<u>0.00</u>	<u>800.00</u>
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>935.40</u>	<u>2,800.00</u>	<u>1,864.60</u>	<u>2,800.00</u>
Legal & Professional						
7320	Professional & Consulting Services	<u>0.00</u>	<u>1,108.00</u>	<u>500.00</u>	<u>(608.00)</u>	<u>1,108.00</u>
7326	Legal Services	<u>87.50</u>	<u>462.75</u>	<u>500.00</u>	<u>37.25</u>	<u>1,000.00</u>
	Total Legal & Professional	<u>87.50</u>	<u>1,570.75</u>	<u>1,000.00</u>	<u>(570.75)</u>	<u>2,108.00</u>
Rent & Utilities						
6000	Cell Phones	<u>0.00</u>	<u>0.00</u>	<u>115.00</u>	<u>115.00</u>	<u>0.00</u>
6025	Telephone	<u>16.29</u>	<u>98.96</u>	<u>0.00</u>	<u>(98.96)</u>	<u>115.00</u>
8670	Street Lighting	<u>516.73</u>	<u>3,100.18</u>	<u>5,380.00</u>	<u>2,279.82</u>	<u>5,380.00</u>
	Total Rent & Utilities	<u>533.02</u>	<u>3,199.14</u>	<u>5,495.00</u>	<u>2,295.86</u>	<u>5,495.00</u>

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMUSTMENTS
Repairs & Maintenance						
6800	R & M - Grounds & Collection Systems	<u>0.00</u>	<u>6,324.00</u>	<u>0.00</u>	(6,324.00)	<u>6,324.00</u>
	Total Repairs & Maintenance	<u>0.00</u>	<u>6,324.00</u>	<u>0.00</u>	(6,324.00)	<u>6,324.00</u>
	Total Services & Supplies	620.52	12,029.29	9,295.00	(2,734.29)	16,727.00
Debt Service						
9804	Payment on Internal Loans	<u>0.00</u>	<u>0.00</u>	<u>27,964.56</u>	<u>27,964.56</u>	<u>27,964.56</u>
	Total Debt Service	<u>0.00</u>	<u>0.00</u>	<u>27,964.56</u>	<u>27,964.56</u>	<u>27,964.56</u>
	Total Expenditures	<u>620.52</u>	<u>12,029.29</u>	<u>38,259.56</u>	<u>26,230.27</u>	<u>44,691.56</u>
	Net Revenues over Expenditures	<u>10,667.26</u>	<u>(720.33)</u>	<u>331.44</u>		

Transfer to Admin 2017-2018	\$2,703.00
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301 - Fire

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMJUSTMENTS
Revenues						
Property Taxes						
4035	Property Taxes	(25,687.40)	(23,280.18)	2,001,166.00	(2,024,446.18)	2,001,166.00
	Total Property Taxes	(25,687.40)	(23,280.18)	2,001,166.00	(2,024,446.18)	2,001,166.00
Grant Revenue						
4955	Govt-Other St Aids & Reimbursements	0.00	5,645.86	0.00	5,645.86	0.00
	Total Grant Revenue	0.00	5,645.86	0.00	5,645.86	0.00
Special Taxes & Assessments						
4015	CSA 9-I Assessments (Contract)	0.00	0.00	25,214.00	(25,214.00)	25,214.00
4050	Special Fire Tax	0.00	0.00	543,882.00	(543,882.00)	543,882.00
	Total Special Taxes & Assessments	0.00	0.00	569,096.00	(569,096.00)	569,096.00
Other Revenues						
4000	Ambulance Agreement	0.00	17,334.08	67,134.00	(49,799.92)	67,134.00
4055	Mutual Aid Reimbursement	0.00	0.00	2,000.00	(2,000.00)	2,000.00
4655	Donations	0.00	34,963.04	34,763.00	200.04	34,763.00
	Fire Mitigation Fund					25,000.00
	Total Other Revenues/Use of Money & Property	0.00	52,297.12	103,897.00	(51,599.88)	128,897.00
4505	HO Prop Tax Relief	0.00	0.00	13,141.00	(13,141.00)	13,141.00
	Total Use of Money & Property	0.00	0.00	13,141.00	(13,141.00)	13,141.00
	Total Revenues	(25,687.40)	34,662.80	2,687,300.00	(2,652,637.20)	2,712,300.00
Expenditures						
Personnel/Salaries/Wages						
8290	Resv FF-OT Em Res Off Duty	0.00	0.00	1,600.00	1,600.00	1,600.00
8295	Resv FF-Overtime/Shift Coverage	2,853.05	7,226.67	22,050.00	14,823.33	22,050.00
8310	Resv FF-Emerg Resp-Off Duty	0.00	0.00	2,660.00	2,660.00	2,660.00
8340	Resv FF-Shift Coverage	6,779.99	38,296.05	82,000.00	43,703.95	82,000.00
8345	Resv FF-Special Projects	0.00	0.00	5,550.00	5,550.00	5,550.00
8355	Resv FF- Training & Drills	0.00	0.00	4,724.00	4,724.00	4,724.00
8360	Resv FF-Weed Abatement	0.00	0.00	1,205.00	1,205.00	1,205.00
	Total Salaries/Wages	9,633.04	45,522.72	119,789.00	74,266.28	119,789.00
Payroll Taxes & Benefits						
5021	FICA - Fire - ER	516.48	2,724.38	7,000.00	4,275.62	7,000.00
5030	Life Insurance - ER	144.00	556.00	2,500.00	1,944.00	2,500.00
5035	AD & D Insurance	45.00	180.00	1,000.00	820.00	850.00
5050	Medicare - ER	0.00	(915.55)	0.00	915.55	0.00
5051	Medicare - Reserves - ER	139.67	660.11	2,000.00	1,339.89	2,000.00
5070	Retirement ER - Regular	0.00	3,816.53	750.00	(3,066.53)	11,000.00
5120	Workers Comp Insurance - ER	0.00	4,564.08	8,500.00	3,935.92	4,570.00
5124	Retirement - ER - Tier 2	0.00	233.33	2,200.00	1,966.67	1,550.00
	Total Payroll Taxes & Benefits	845.15	11,818.88	23,950.00	12,131.12	29,470.00

301 - Fire

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMJUSTMENTS
Employment Services						
5000	Medical Exams & Procedures	0.00	0.00	2,440.00	2,440.00	2,550.00
5101	Unemp. Costs - Reserves	210.52	1,878.19	3,700.00	1,821.81	4,500.00
6230	Medical Exam	0.00	0.00	2,800.00	2,800.00	3,800.00
	Total Employment Services	210.52	1,878.19	8,940.00	7,061.81	10,850.00
	Total Personnel	10,688.71	59,219.79	152,679.00	93,459.21	160,109.00
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	0.00	0.00	1,800.00	1,800.00	2,130.00
7248	Uniform Safety Boots	0.00	0.00	1,400.00	1,400.00	400.00
	Total Clothing & Uniform	0.00	0.00	3,200.00	3,200.00	2,530.00
Contract Services						
6110	IT Purchased Services	89.98	359.92	1,080.00	720.08	1,080.00
7100	Copier Contract-Maint & Usage	93.31	413.29	1,800.00	1,386.71	1,600.00
7202	Building Alarms & Security	0.00	117.90	450.00	332.10	465.00
7204	Cleaning Supplies, Laundry & Towel	0.00	1,812.45	3,700.00	1,887.55	3,700.00
7222	Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	2,000.00
7500	Schedule A Charges	0.00	0.00	2,164,108.00	2,164,108.00	2,164,208.00
	Total Contract Services	183.29	4,703.56	2,173,138.00	2,168,434.44	2,173,053.00
Equipment & Tools						
6055	Radios -Non Capital	0.00	0.00	4,000.00	4,000.00	4,000.00
6440	Fire Personal Protection Equipment	0.00	3,479.68	14,198.00	10,718.32	6,500.00
6460	Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	32,500.00
6610	Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	0.00
6630	Rope & Climbing Equipment	0.00	0.00	500.00	500.00	0.00
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	500.00	500.00	350.00
7238	Paramedic & EMT Small Tools &	563.95	39,882.12	46,000.00	6,117.88	52,000.00
7242	Minor Tools, Accessories & Field	0.00	170.49	350.00	179.51	250.00
7252	Misc Hardware	0.00	34,899.00	36,263.00	1,364.00	36,263.00
	Total Equipment & Tools	563.95	78,431.29	135,811.00	57,379.71	131,863.00
Financial Services						
7309	Late Fees	0.00	6.15	0.00	(6.15)	6.15
7310	Bank Service Charges	0.00	0.00	20.00	20.00	20.00
9154	Losses and Damages	0.00	345.08	0.00	(345.08)	345.08
	Total Financial Services	0.00	351.23	20.00	(331.23)	371.23
Insurance, Licenses & Regulatory Fees						
6120	Computer Licenses	0.00	0.00	500.00	500.00	0.00
6340	Misc Fees	0.00	0.00	300.00	300.00	0.00
6345	Property Taxes & Assessments Costs	0.00	1,949.04	2,500.00	550.96	1,950.00
7325	Insurance	0.00	20,400.04	19,900.00	(500.04)	19,900.00
	Total Insurance, Licenses & Regulatory Fees	0.00	22,349.08	23,200.00	850.92	21,850.00

301 - Fire

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMUSTMENTS
7320	Professional & Consulting Services	0.00	1,435.86	1,000.00	(435.86)	1,629.00
7326	Legal Services	0.00	323.75	1,500.00	1,176.25	1,000.00
7340	Legal Notifications & Mandated Advertising	<u>0.00</u>	<u>30.00</u>	<u>100.00</u>	<u>70.00</u>	<u>80.00</u>
	Total Legal & Professional	0.00	1,789.61	2,600.00	810.39	2,709.00
	Office/Operations					
6130	Computer Hardware	0.00	169.42	2,630.00	2,460.58	1,770.00
7140	General Supplies & Minor Equipment	0.00	670.49	1,700.00	1,029.51	1,300.00
7160	Postage, Shipping & Mail Supplies	0.00	177.23	100.00	(77.23)	200.00
7216	Fire Prevention Education Materials	0.00	783.98	1,200.00	416.02	1,200.00
7226	Membership & Dues	25.00	125.00	500.00	375.00	75.00
7230	Misc Small Parts & Supplies	0.00	1,955.55	5,000.00	3,044.45	4,530.00
7240	Propane	<u>0.00</u>	<u>0.00</u>	<u>400.00</u>	<u>400.00</u>	<u>100.00</u>
	Total Office/Operations	25.00	3,881.67	11,530.00	7,648.33	9,175.00
	Other Expense					
7201	White Goods & Accessories - bedding,	0.00	0.00	300.00	300.00	300.00
7209	District Operating Center Expense	0.00	0.00	450.00	450.00	450.00
7218	Cooking Products - Food, Drinks & Staples	0.00	0.00	300.00	300.00	300.00
7224	Kitchen Cookware & Utensils	0.00	85.79	700.00	614.21	737.77
7345	Outreach- Program Give-away Items	<u>0.00</u>	<u>0.00</u>	<u>2,900.00</u>	<u>2,900.00</u>	<u>2,900.00</u>
	Total Other Expense	0.00	85.79	4,650.00	4,564.21	4,687.77
	Rent & Utilities					
6000	Cell Phones	166.73	597.92	1,550.00	952.08	1,550.00
6025	Telephone	0.00	1,345.51	3,300.00	1,954.49	2,600.00
8610	Electric	858.17	917.97	175.00	(742.97)	990.00
8620	Gas Service	0.00	143.33	1,400.00	1,256.67	1,100.00
8630	Trash Services	99.83	499.15	1,850.00	1,350.85	1,850.00
8640	Water and Water Services	80.50	1,572.74	2,650.00	1,077.26	4,704.00
8659	Utilities-Cable			1,020.00		1,020.00
8670	Street Lighting	<u>11.09</u>	<u>66.53</u>	<u>132.00</u>	<u>65.47</u>	<u>132.00</u>
	Total Rent & Utilities	1,216.32	5,143.15	11,057.00	5,913.85	13,946.00
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	500.00
6405	R & M - Extinguishers	0.00	383.82	1,000.00	616.18	784.00
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	794.75	800.00	5.25	1,600.00
6750	R & M - Minor Tools & Equipment	0.00	16.90	500.00	483.10	1,000.00

301 - Fire		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMJUSTMENTS
6775	R & M -Operation/Field Equipment	0.00	0.00	800.00	800.00	1,300.00
6800	R & M - Grounds & Collection Systems	0.00	8.57	450.00	441.43	450.00
6900	R & M - Buildings & Structures	<u>181.24</u>	<u>2,021.63</u>	<u>3,000.00</u>	<u>978.37</u>	<u>3,536.00</u>
	Total Repairs & Maintenance	181.24	3,225.67	7,050.00	3,824.33	9,170.00
Travel & Training						
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00
7323	Books, Publications & Subscriptions	0.00	0.00	375.00	375.00	468.00
8405	Reserve FF Training Costs	0.00	60.00	6,300.00	6,240.00	2,000.00
8410	Certifications	<u>0.00</u>	<u>0.00</u>	<u>400.00</u>	<u>400.00</u>	<u>0.00</u>
	Total Travel & Training	<u>0.00</u>	<u>60.00</u>	<u>7,275.00</u>	<u>7,215.00</u>	<u>2,668.00</u>
	Total Services & Supplies	2,169.80	120,021.05	2,379,531.00	2,259,509.95	2,372,023.00
Allocation of Administrative Costs						
8152	ADP Fees	<u>95.73</u>	<u>303.84</u>	<u>1,800.00</u>	<u>1,496.16</u>	<u>1,800.00</u>
	Total Allocation of Administrative Costs	95.73	303.84	1,800.00	1,496.16	1,800.00
9006	Infrastructure CIP	0.00	12,774.31	0.00	(12,774.31)	25,000.00
9085	Vehicle Purchase	<u>0.00</u>	<u>0.00</u>	<u>165,000.00</u>	<u>165,000.00</u>	<u>155,500.00</u>
	Total Capital Outlay	0.00	12,774.31	165,000.00	152,225.69	180,500.00
Reserves						
9504	*Vehicle Replacement Reserve	0.00	0.00	93,402.00	93,402.00	93,402.00
9572	*General Contingency (Operations)	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
	Total Reserves	0.00	0.00	103,402.00	103,402.00	103,402.00
	Transfer to Admin 2017-2018			\$54,068.00		\$54,066.00
	Total Expenditures	<u>12,954.24</u>	<u>192,318.99</u>	<u>2,856,480.00</u>	<u>2,610,093.01</u>	<u>2,871,900.00</u>
	Net Revenues over Expenditures	(38,641.64)	(157,656.19)	(169,180.00)	(42,544.19)	(159,600.00)

400 - Vista de Oro

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMUSTMENTS
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	<u>0.00</u>	<u>0.00</u>	<u>15,768.00</u>	<u>(15,768.00)</u>	
Total Special Taxes & Assessments		<u>0.00</u>	<u>0.00</u>	<u>15,768.00</u>	<u>(15,768.00)</u>	
Total Revenues		<u>0.00</u>	<u>0.00</u>	<u>15,768.00</u>	<u>(15,768.00)</u>	
Expenditures						
Personnel						
Salaries/Wages						
8054	Salaries & Wages - Regular	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>0.00</u>
Total Salaries/Wages		<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>0.00</u>
Total Personnel		<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>0.00</u>
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	0.00	0.00	1,500.00	1,500.00	1,500.00
6345	Property Taxes & Assessments Costs	0.00	9.00	500.00	491.00	500.00
7325	Insurance	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>
Total Insurance, Licenses & Regulatory Fees		<u>0.00</u>	<u>509.00</u>	<u>2,500.00</u>	<u>1,991.00</u>	<u>2,500.00</u>
Legal & Professional						
7320	Professional & Consulting Services	0.00	200.00	400.00	200.00	200.00
7326	Legal Services	<u>87.50</u>	<u>165.25</u>	<u>400.00</u>	<u>234.75</u>	<u>300.00</u>
Total Legal & Professional		<u>87.50</u>	<u>365.25</u>	<u>800.00</u>	<u>434.75</u>	<u>500.00</u>
Rent & Utilities						
6000	Cell Phones	0.00	0.00	115.00	115.00	0.00
8670	Street Lighting	<u>204.67</u>	<u>1,227.94</u>	<u>2,300.00</u>	<u>1,072.06</u>	<u>2,300.00</u>
Total Rent & Utilities		<u>204.67</u>	<u>1,227.94</u>	<u>2,415.00</u>	<u>1,187.06</u>	<u>2,300.00</u>

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMUSTMENTS
Repairs & Maintenance						
6800	R & M - Grounds & Collection Systems	<u>0.00</u>	<u>2,262.60</u>	<u>0.00</u>	<u>(2,262.60)</u>	<u>2,262.60</u>
	Total Repairs & Maintenance	<u>0.00</u>	<u>2,262.60</u>	<u>0.00</u>	<u>(2,262.60)</u>	<u>2,262.60</u>
	Total Services & Supplies	<u>292.17</u>	<u>4,364.79</u>	<u>5,715.00</u>	<u>1,350.21</u>	<u>7,562.60</u>
	Total Expenditures	<u>292.17</u>	<u>4,364.79</u>	<u>6,715.00</u>	<u>2,350.21</u>	<u>7,562.60</u>
	Net Revenues over Expenditures	<u>(292.17)</u>	<u>(4,364.79)</u>	<u>9,053.00</u>	<u>(13,417.79)</u>	

Transfer to Admin 2017-2018	\$2,703.00
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500 - Water		Current Period Actual (Nov)	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMUSTMENTS	NOTES
Revenues							
Property Taxes							
4035	Property Taxes	<u>26,810.95</u>	<u>27,370.10</u>	<u>228,858.00</u>	(201,487.90)		
	Total Property Taxes	26,810.95	27,370.10	228,858.00	(201,487.90)		No changes in revenue requested
Service Charges & Fees							
4030	Residential Single Family	139,785.60	799,460.13	1,906,000.00	(1,106,539.87)		
4102	Residential- Multi -Family-Water Sales	21,078.75	84,513.89	178,000.00	(93,486.11)		
4103	Commercial, Home Care, Retail-Water Sales	19,983.75	146,289.28	236,000.00	(89,710.72)		
4104	Irrigation- Water Sales	17,630.75	38,720.37	3,000.00	35,720.37		
4114	Water Other Service Revenues	(10.00)	(520.00)	2,084.00	(2,604.00)		
4931	Water Activation Fees	600.00	3,550.00	7,000.00	(3,450.00)		
4932	Penalties	2,906.23	12,299.65	23,000.00	(10,700.35)		
4933	Door Hangers/Lockout Notices	150.00	5,665.00	16,000.00	(10,335.00)		
4937	NSF Fees	<u>75.00</u>	<u>410.00</u>	<u>0.00</u>	<u>410.00</u>		
	Total Service Charges & Fees	202,200.08	1,090,388.32	2,371,084.00	(1,280,695.68)		
Other Revenues							
4105	Recycled Water Revenue	0.00	0.00	107,000.00	(107,000.00)		
4925	Insurance Claim Reimbursement	0.00	3,790.78	0.00	3,790.78		
4930	Other Revenue	<u>1,155.86</u>	<u>2,088.12</u>	<u>15,000.00</u>	<u>(12,911.88)</u>		
	Total Other Revenues	1,155.86	5,878.90	122,000.00	(116,121.10)		
Use of Money & Property							
4504	Interest Income	0.00	0.00	2,964.00	(2,964.00)		
4505	HO Prop Tax Relief	<u>0.00</u>	<u>0.00</u>	<u>2,100.00</u>	<u>(2,100.00)</u>		
	Total Use of Money & Property	<u>0.00</u>	<u>0.00</u>	<u>5,064.00</u>	<u>(5,064.00)</u>		
	Total Revenues	230,166.89	1,123,637.32	2,727,006.00	(1,603,368.68)		

500 - Water

		Current Period Actual (Nov)	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMUSTMENTS	
Expenditures							
Personnel/Salaries/Wages							
8018	Holiday Pay	1,756.24	4,806.80	20,000.00	15,193.20	20,000.00	
8045	Overtime Pay	0.00	1,399.04	4,000.00	2,600.96	4,000.00	
8050	Administrative Leave Pay	216.35	605.78	0.00	(605.78)	1,000.00	ADDITIONAL 1,000
8051	Floating Holiday Pay	763.04	1,862.17	16,000.00	14,137.83	16,000.00	
8054	Salaries & Wages - Regular	29,786.20	123,724.44	330,000.00	206,275.56	339,348.71	ADDITIONAL 9348.71
8056	Retroactive Pay	2,723.28	2,723.28	2,500.00	(223.28)	2,723.28	ADDITIONAL 223.28
8060	Sick Leave Pay	901.53	5,647.57	23,000.00	17,352.43	23,000.00	
8063	Standby Pay	1,342.00	6,641.25	14,000.00	7,358.75	14,000.00	
8066	Comp Time Used	1,230.84	5,439.18	11,000.00	5,560.82	11,000.00	
8081	Vacation Pay	470.64	7,524.81	38,000.00	30,475.19	38,000.00	
	Total Salaries/Wages	39,190.12	160,374.32	458,500.00	298,125.68	469,071.99	
Payroll Taxes & Benefits							
5030	Life Insurance - ER	204.00	792.00	1,500.00	708.00	1,500.00	
5031	Disability Insurance	40.00	150.00	0.00	(150.00)	500.00	ADDITIONAL 500
5040	LTD Insurance	299.46	1,263.18	0.00	(1,263.18)	3,000.00	ADDITIONAL 3000
5050	Medicare - ER	558.53	580.98	6,000.00	5,419.02	6,000.00	
5060	Cafeteria Plan - ER	5,299.30	22,273.60	66,000.00	43,726.40	66,000.00	
5070	Retirement ER - Regular	3,653.75	24,037.46	35,000.00	10,962.54	35,000.00	
5071	Retirement ER - Addl Pick-up	217.09	1,764.61	2,200.00	435.39	2,200.00	
5075	Retirees Medical - ER	0.00	640.00	1,000.00	360.00	1,000.00	
5120	Workers Comp Insurance - ER	47.04	15,623.01	12,500.00	(3,123.01)	15,623.00	ADDITIONAL 3123
	Total Payroll Taxes & Benefits	10,319.17	67,124.84	124,200.00	57,075.16	130,823.00	
Employment Services							
5100	Unemployment Insurance - ER	0.00	476.00	5,000.00	4,524.00	5,000.00	
6230	Medical Exam	2,500.00	2,675.00	130.00	(2,545.00)	2,620.00	ADDITIONAL 2490.
	Total Employment Services	2,500.00	3,151.00	5,130.00	1,979.00	7,620.00	
	Total Personnel	52,009.29	230,650.16	587,830.00	357,179.84	607,514.99	

500 - Water		Current Period Actual (Nov)	YTD	Total Budget - Original	Total Budget Variance - Original	MID-YEAR ADMUSTMENTS	
Services & Supplies							
Clothing & Uniform							
7246	Uniform & Gear	0.00	1,088.58	2,600.00	1,511.42	2,600.00	
7248	Uniform Safety Boots	<u>144.74</u>	<u>319.74</u>	<u>1,000.00</u>	<u>680.26</u>	<u>1,000.00</u>	
	Total Clothing & Uniform	144.74	1,408.32	3,600.00	2,191.68	3,600.00	
Contract Services							
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	300.00	
6110	IT Purchased Services	256.58	1,921.80	5,000.00	3,078.20	5,000.00	
7250	Water Quality Testing	1,861.00	9,330.82	28,000.00	18,669.18	28,000.00	
7255	Security Services	445.56	445.56	7,800.00	7,354.44	7,800.00	
7301	Contract Maint Services	0.00	0.00	1,500.00	1,500.00	1,500.00	
7321	Janitorial Cleaning & Supplies	<u>74.46</u>	<u>351.12</u>	<u>850.00</u>	<u>498.88</u>	<u>850.00</u>	
	Total Contract Services	2,637.60	12,049.30	43,450.00	31,400.70	43,450.00	
Equipment & Tools							
6438	Disinfection Feed Pumps	0.00	128.73	0.00	(128.73)	260.00	ADDITIONAL 260
7242	Minor Tools, Accessories & Field Machines	32.79	903.22	2,500.00	1,596.78	2,500.00	
7253	Rent - Equipment	0.00	0.00	1,000.00	1,000.00	1,000.00	
7256	Meter Purchases & Replacements	<u>5,832.06</u>	<u>5,832.06</u>	<u>50,000.00</u>	<u>44,167.94</u>	<u>30,000.00</u>	LESS 20,000
	Total Equipment & Tools	5,864.85	6,864.01	53,500.00	46,635.99	33,760.00	
Financial Services							
7309	Late Fees	<u>0.00</u>	<u>28.16</u>	<u>0.00</u>	<u>(28.16)</u>	<u>100.00</u>	
	Total Financial Services	0.00	28.16	0.00	(28.16)	100.00	
Insurance, Licenses & Regulatory Fees							
6120	Computer Licenses	0.00	0.00	200.00	200.00	200.00	
6340	Misc Fees	0.00	1,026.00	3,000.00	1,974.00	3,000.00	
6342	Fees - Regulatory	220.00	2,885.80	25,000.00	22,114.20	27,000.00	ADDITIONAL 2000
6345	Property Taxes & Assessments Costs	0.00	1,522.39	6,300.00	4,777.61	6,300.00	
7325	Insurance	<u>0.00</u>	<u>31,581.00</u>	<u>31,581.00</u>	<u>0.00</u>	<u>31,581.00</u>	
	Total Insurance, Licenses & Regulatory Fees	220.00	37,015.19	66,081.00	29,065.81	68,081.00	

500 - Water		Current Period Actual (Nov)	YTD	Total Budget - Original	Total Budget Variance - Original	MID-YEAR ADMUSTMENTS	
Legal & Professional							
7318	Professional & Consulting BMC	125.40	15,422.70	23,000.00	7,577.30	38,000.00	
7320	Professional & Consulting Services	1,313.36	15,645.97	40,000.00	24,354.03	40,000.00	
7326	Legal Services	752.50	3,622.50	8,000.00	4,377.50	8,000.00	
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	1,000.00	
9155	Inter-Agency Cost Sharing-ISJ	0.00	0.00	15,000.00	15,000.00	0.00	
	Total Legal & Professional	2,191.26	34,691.17	87,000.00	52,308.83	87,000.00	move budget to 7318
Office/Operations							
6130	Computer Hardware	0.00	0.00	3,000.00	3,000.00	3,000.00	
6140	Computer Software	0.00	1,463.88	2,000.00	536.12	2,000.00	
7140	General Supplies & Minor Equipment	6.00	103.56	3,000.00	2,896.44	3,000.00	
7160	Postage, Shipping & Mail Supplies	805.84	5,609.07	14,500.00	8,890.93	14,500.00	
7180	Billing Supplies, Forms & Printing	110.55	221.10	2,000.00	1,778.90	2,000.00	
7226	Membership & Dues	0.00	420.00	1,310.00	890.00	3,000.00	ADDITIONAL 1690
7230	Misc Small Parts & Supplies	126.22	688.69	800.00	111.31	800.00	
7237	Process Control & Treatment Supplies	0.00	765.61	4,000.00	3,234.39	4,000.00	
7239	Water Treatment Chemicals	404.73	1,799.76	6,600.00	4,800.24	6,600.00	
7249	Safety Supplies	20.37	95.30	3,000.00	2,904.70	3,000.00	
	Total Office/Operations	1,473.71	11,166.97	40,210.00	29,043.03	41,900.00	
Other Expense							
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	250.00	
7348	Water Conservation Program	85.91	85.91	1,000.00	914.09	3,000.00	ADDITIONAL 2000
	Total Other Expense	85.91	85.91	1,250.00	1,164.09	3,250.00	
Rent & Utilities							
6000	Cell Phones	455.16	1,156.96	3,260.00	2,103.04	3,260.00	
6025	Telephone	692.62	3,182.39	8,400.00	5,217.61	8,400.00	
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	2,900.00	
8610	Electric	7,232.12	49,009.40	84,000.00	34,990.60	84,000.00	

500 - Water		Current Period Actual (Nov)	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMUSTMENTS	
8620	Gas Service	0.00	0.00	250.00	250.00	250.00	
8630	Trash Services	685.85	1,291.97	4,000.00	2,708.03	4,000.00	
8644	Disposal Services	1,192.00	15,137.00	18,500.00	3,363.00	18,500.00	
8670	Street Lighting	<u>30.58</u>	<u>183.40</u>	<u>350.00</u>	166.60	<u>350.00</u>	
	Total Rent & Utilities	10,288.33	69,961.12	121,660.00	51,698.88	121,660.00	
Repairs & Maintenance							
6405	R & M - Extinguishers	0.00	336.63	350.00	13.37	350.00	
6422	R & M - Hydrants	0.00	0.00	350.00	350.00	350.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	313.03	250.00	(63.03)	500.00	ADDITIONAL 250
6641	R & M - Wells	0.00	599.22	800.00	200.78	800.00	
6750	R & M - Minor Tools & Equipment	0.00	990.56	1,200.00	209.44	1,700.00	ADDITIONAL 500
6775	R & M -Operation/Field Equipment	0.00	59.45	0.00	(59.45)	100.00	ADDITIONAL 100
6800	R & M - Grounds & Collection Systems	0.00	46.44	1,000.00	953.56	1,000.00	
6830	Paving & Concrete	0.00	4,050.00	0.00	(4,050.00)	8,000.00	ADDITIONAL 8000
6900	R & M - Buildings & Structures	142.17	237.47	1,500.00	1,262.53	1,500.00	
7241	R & M - Water Distribution System	<u>7,004.83</u>	<u>7,554.67</u>	<u>15,000.00</u>	7,445.33	<u>15,000.00</u>	
	Total Repairs & Maintenance	7,147.00	14,187.47	20,450.00	6,262.53	29,300.00	
Travel & Training							
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	250.00	
7324	Education & Training Fees	0.00	3,183.33	8,324.00	5,140.67	8,324.00	
8410	Certifications	0.00	60.00	300.00	240.00	400.00	ADDITIONAL 100
8510	Lodging & Meals - Local	0.00	221.56	2,000.00	1,778.44	2,000.00	
8539	Meals	0.00	0.00	700.00	700.00	700.00	
8550	Mileage Reimbursement & Parking	<u>11.77</u>	<u>221.44</u>	<u>700.00</u>	478.56	<u>700.00</u>	
	Total Travel & Training	11.77	3,686.33	12,274.00	8,587.67	12,374.00	

500 - Water		Current Period Actual (Nov)	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMJUSTMENTS	
Vehicle Maintenance & Repairs							
7006	Tune Up/Oil/Maitenance	0.00	130.06	0.00	(130.06)	780.00	ADDITIONAL 780
7211	Misc Fuel & Diesel	82.40	471.14	2,200.00	1,728.86	2,200.00	
7220	Gasoline	337.43	1,682.91	4,000.00	2,317.09	4,000.00	
7228	Markings & Other Misc Services	0.00	1,270.30	350.00	(920.30)	350.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	4.83	2,716.38	3,000.00	283.62	5,000.00	ADDITIONAL 2000
	Total Vehicle Maintenance & Repairs	424.66	6,270.79	9,550.00	3,279.21	12,330.00	
	Total Services & Supplies	30,489.83	197,414.74	459,025.00	261,610.26	456,805.00	
	Total Services & Supplies & Personnel	82,499.12	428,064.90	1,046,855.00	618,790.10	1,064,319.99	Total Additional 17,464.99
Allocation of Administrative Costs							
8152	ADP Fees	32.40	145.94	0.00	(145.94)	500.00	ADDITIONAL 500
	Total Allocation of Administrative Costs	32.40	145.94	0.00	(145.94)		
Capital Outlay							
9006	Infrastructure CIP	3,713.15	26,189.84	380,000.00	353,810.16	380,000.00	
	Total Capital Outlay	3,713.15	26,189.84	380,000.00	353,810.16	380,000.00	
Debt Service							
9022	Debt Service - Principal	0.00	156,109.45	156,109.00	(0.45)	156,109.45	
9023	Debt Service - Interest & Annual Fee	0.00	67,009.37	109,607.00	42,597.63	109,607.00	
	Total Debt Service	0.00	223,118.82	265,716.00	42,597.18	265,716.45	
Reserves							
9571	*Capital Outlay Reserve	0.00	0.00	500,000.00	500,000.00	500,000.00	
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	57,000.00	
9988	*Water Rate Stabilization Reserve	0.00	0.00	32,000.00	32,000.00	32,000.00	
	Total Reserves	0.00	0.00	589,000.00	589,000.00	589,000.00	
	Total Expenditures	86,244.67	677,519.50	2,281,571.00	1,604,051.50	2,299,036.44	
	Net Revenues over Expenditures	143,922.22	446,117.82	445,435.00	682.82		
Transfer to Admin 2017-2018		\$462,283.00					

600 - Wastewater		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMJUSTMENTS
Revenues						
Service Charges & Fees						
4062	Wastewater Admin Charge	<u>0.00</u>	<u>0.00</u>	<u>44,267.00</u>	<u>(44,267.00)</u>	
	Total Service Charges & Fees	<u>0.00</u>	<u>0.00</u>	<u>44,267.00</u>	<u>(44,267.00)</u>	
	Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>44,267.00</u>	<u>(44,267.00)</u>	
Expenditures						
Services & Supplies						
Financial Services						
7310	Bank Service Charges	<u>0.00</u>	<u>20.00</u>	<u>0.00</u>	<u>(20.00)</u>	<u>20.00</u>
	Total Financial Services	<u>0.00</u>	<u>20.00</u>	<u>0.00</u>	<u>(20.00)</u>	<u>20.00</u>
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	<u>0.00</u>	<u>134.64</u>	<u>0.00</u>	<u>(134.64)</u>	<u>134.64</u>
	Total Insurance, Licenses & Regulatory Fees	<u>0.00</u>	<u>134.64</u>	<u>0.00</u>	<u>(134.64)</u>	<u>134.64</u>
Legal & Professional						
7320	Professional & Consulting Services	<u>0.00</u>	<u>2,543.06</u>	<u>11,564.00</u>	<u>9,020.94</u>	<u>11,564.00</u>
7326	Legal Services	<u>0.00</u>	<u>353.60</u>	<u>0.00</u>	<u>(353.60)</u>	<u>1,000.00</u>
	Total Legal & Professional	<u>0.00</u>	<u>2,896.66</u>	<u>11,564.00</u>	<u>8,667.34</u>	<u>12,564.00</u>
	Total Services & Supplies	<u>0.00</u>	<u>3,051.30</u>	<u>11,564.00</u>	<u>8,512.70</u>	<u>12,718.64</u>
Debt Service						
9805	Repayment Bond Reserve	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>
	Total Debt Service	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>
	Total Expenditures	<u>0.00</u>	<u>3,051.30</u>	<u>36,564.00</u>	<u>33,512.70</u>	<u>37,718.64</u>
	Net Revenues over Expenditures	<u>0.00</u>	<u>(3,051.30)</u>	<u>7,703.00</u>	<u>(10,754.30)</u>	
Transfer to Admin 2017-2018			\$2,703.00			

800 - Drainage		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMUSTMENTS
Revenues						
Property Taxes						
4035	Property Taxes	<u>2,707.90</u>	<u>2,763.92</u>	<u>22,746.00</u>	<u>(19,982.08)</u>	
Total Property Taxes		<u>2,707.90</u>	<u>2,763.92</u>	<u>22,746.00</u>	<u>(19,982.08)</u>	
Special Taxes & Assessments						
4400	Drainage Assessments	<u>14,166.00</u>	<u>14,166.00</u>	<u>95,440.00</u>	<u>(81,274.00)</u>	
Total Special Taxes & Assessments		<u>14,166.00</u>	<u>14,166.00</u>	<u>95,440.00</u>	<u>(81,274.00)</u>	
Other Revenues						
4935	Sale-Specs/Plans & Non_Capital Items	<u>4.50</u>	<u>4.50</u>	<u>0.00</u>	<u>4.50</u>	
Total Other Revenues		<u>4.50</u>	<u>4.50</u>	<u>0.00</u>	<u>4.50</u>	
Use of Money & Property						
4505	HO Prop Tax Relief	<u>0.00</u>	<u>0.00</u>	<u>149.00</u>	<u>(149.00)</u>	
Total Use of Money & Property		<u>0.00</u>	<u>0.00</u>	<u>149.00</u>	<u>(149.00)</u>	
Total Revenues		<u>16,878.40</u>	<u>16,934.42</u>	<u>118,335.00</u>	<u>(101,400.58)</u>	
Expenditures						
Personnel/Salaries/Wages						
8045	Overtime Pay	0.00	0.00	200.00	200.00	200.00
8054	Salaries & Wages - Regular	<u>0.00</u>	<u>7,354.62</u>	<u>63,310.00</u>	<u>55,955.38</u>	<u>63,310.00</u>
Total Salaries/Wages		<u>0.00</u>	<u>7,354.62</u>	<u>63,510.00</u>	<u>56,155.38</u>	<u>63,510.00</u>
Total Personnel		0.00	7,354.62	63,510.00	56,155.38	63,510.00
Services & Supplies						
Equipment & Tools						
6390	Equipment	0.00	0.00	500.00	500.00	500.00
7242	Minor Tools, Accessories & Field Machines	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u>	<u>200.00</u>
Total Equipment & Tools		0.00	0.00	700.00	700.00	700.00

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMJUSTMENTS
Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	0.00	1.68	7,000.00	6,998.32	7,000.00
6345	Property Taxes & Assessments Costs	0.00	53.20	200.00	146.80	200.00
7325	Insurance	<u>0.00</u>	<u>3,100.00</u>	<u>3,500.00</u>	<u>400.00</u>	<u>3,500.00</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	3,154.88	10,700.00	7,545.12	10,700.00
Legal & Professional						
7320	Professional & Consulting Services	0.00	1,000.00	1,000.00	0.00	1,000.00
7326	Legal Services	<u>52.50</u>	<u>315.00</u>	<u>100.00</u>	<u>(215.00)</u>	<u>500.00</u>
	Total Legal & Professional	52.50	1,315.00	1,100.00	(215.00)	1,500.00
Office/Operations						
7140	General Supplies & Minor Equipment	0.00	10.70	0.00	(10.70)	50.00
7230	Misc Small Parts & Supplies	0.00	275.00	500.00	225.00	500.00
7249	Safety Supplies	<u>0.00</u>	<u>13.49</u>	<u>200.00</u>	<u>186.51</u>	<u>200.00</u>
	Total Office/Operations	0.00	299.19	700.00	400.81	750.00
Other Expense						
7346	Promotional Expenses - Event	<u>0.00</u>	<u>250.00</u>	<u>0.00</u>	<u>(250.00)</u>	<u>250.00</u>
	Total Other Expense	0.00	250.00	0.00	(250.00)	250.00
Rent & Utilities						
6000	Cell Phones	276.76	691.28	1,250.00	558.72	1,250.00
6025	Telephone	16.29	98.96	100.00	1.04	200.00
7352	Rent - Offices & Other Structures	0.00	0.00	100.00	100.00	0.00
8610	Electric	140.62	844.92	1,500.00	655.08	1,500.00
8670	Street Lighting	<u>72.22</u>	<u>433.22</u>	<u>850.00</u>	<u>416.78</u>	<u>850.00</u>
	Total Rent & Utilities	505.89	2,068.38	3,800.00	1,731.62	3,800.00
Repairs & Maintenance						
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	1,000.00
6750	R & M - Minor Tools & Equipment	0.00	57.89	500.00	442.11	500.00
6800	R & M - Grounds & Collection Systems	0.00	0.00	2,000.00	2,000.00	2,000.00
6900	R & M - Buildings & Structures	<u>0.00</u>	<u>73.99</u>	<u>200.00</u>	<u>126.01</u>	<u>200.00</u>
	Total Repairs & Maintenance	0.00	131.88	3,700.00	3,568.12	3,700.00

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMJUSTMENTS
Travel & Training						
7324	Education & Training Fees	0.00	1,591.67	4,000.00	2,408.33	4,000.00
8410	Certifications	0.00	0.00	100.00	100.00	100.00
8475	Training Materials	0.00	0.00	500.00	500.00	500.00
8510	Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	1,000.00
8539	Meals	0.00	0.00	100.00	100.00	100.00
8550	Mileage Reimbursement & Parking	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>300.00</u>
	Total Travel & Training	0.00	1,591.67	6,000.00	4,408.33	6,000.00
Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	20.60	117.78	550.00	432.22	550.00
7220	Gasoline	<u>84.36</u>	<u>420.73</u>	<u>800.00</u>	<u>379.27</u>	<u>800.00</u>
	Total Vehicle Maintenance & Repairs	<u>104.96</u>	<u>538.51</u>	<u>1,350.00</u>	<u>811.49</u>	<u>1,350.00</u>
	Total Services & Supplies	663.35	9,349.51	28,050.00	18,700.49	28,750.00
Capital Outlay						
9006	Infrastructure CIP	<u>0.00</u>	<u>0.00</u>	<u>86,000.00</u>	<u>86,000.00</u>	<u>86,000.00</u>
Total Capital Outlay		<u>0.00</u>	<u>0.00</u>	<u>86,000.00</u>	<u>86,000.00</u>	<u>86,000.00</u>
	Total Expenditures	<u>663.35</u>	<u>16,704.13</u>	<u>177,560.00</u>	<u>160,855.87</u>	<u>178,260.00</u>
	Net Revenues over Expenditures	<u>16,215.05</u>	<u>230.29</u>	<u>(59,225.00)</u>		

Transfer to Admin 2017-2018	\$10,814.00
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900 - Parks &
Recreation

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMJUSTMENTS
Expenditures						
Services & Supplies						
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00	1,500.00
7326	Legal Services	<u>227.50</u>	<u>420.00</u>	<u>1,000.00</u>	<u>580.00</u>	<u>2,500.00</u>
	Total Legal & Professional	227.50	420.00	4,000.00	3,580.00	4,000.00
Office/Operations						
7140	General Supplies & Minor Equipment	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>
	Total Office/Operations	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>
	Total Services & Supplies	<u>227.50</u>	<u>420.00</u>	<u>4,100.00</u>	<u>3,680.00</u>	<u>4,100.00</u>
	Total Expenditures	<u>227.50</u>	<u>420.00</u>	<u>4,100.00</u>	<u>3,680.00</u>	<u>4,100.00</u>
	Net Revenues over Expenditures	<u>(227.50)</u>	<u>(420.00)</u>	<u>(4,100.00)</u>	<u>3,680.00</u>	

Transfer to Admin 2017-2018	\$5,407.00
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