



April 26, 2017

TO: LOCSD Board of Directors

FROM: Renee Osborne, General Manager

SUBJECT: Agenda Item 11H – 5/4/2017 Board Meeting
Approve Mid-Year Budget Adjustment for Fiscal Year 2016/2017

President
Jon-Erik G. Storm

Vice President
Vicki L. Milledge

Directors
Charles L. Cesena
Marshall E. Ochyalski
Louis G. Tornatzky

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Josh Taylor

Mailing Address:
P.O. Box 6064
Los Osos, CA 93412

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

Phone: 805/528-9370
FAX: 805/528-9377

www.losososcsd.org

DESCRIPTION

Approval of the 2016-2017 Mid-Year 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 accept the Mid-Year budget adjustments as presented.

DISCUSSION

The 2016-2017 Mid-Year Budget was presented to the Board, Finance and the Utilities Committees in March and April. The Finance and Utilities Committees made suggestions to the Board on the adjustments that should be made. The Board approved the adjustments at the April Board Meeting. Adjustments were made to all departments including the Capital improvement list. Attached is the final adjustments to the Operations Budget numbers for 2016-2017 Los Osos Community Services District.

Administrative Expenses were adjusted from: \$587,872 to \$581,220

Bayridge Operating Expenses were adjusted from: \$112,207 to \$73,024

Drainage Operating Expenses were adjusted from: \$251,843 to \$145,401

Fire Operating Expenses were adjusted from: \$2,709,562 to \$2,227,661

Parks & Rec Operating Expenses were adjusted from: \$6,879 to \$250

Vista Del Mar Operating Expenses were adjusted from: \$15,632 to \$13,350

Water Operating Expenses were adjusted from: \$2,595,332 to \$1,226,039

(Numbers are subject to change during fiscal year-end figures for June 30, 2017. Original 2016-2017 budget numbers were taken from the February Financials, attached)

FINANCIAL IMPACT

The total adjustments is a cost savings to the District by: \$2,012,382.

Attachments

Fund Summary Revenue VS Budget

Budget Category	Jan-31	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Water Total Revenue	\$ 153,050	\$ 1,290,073	\$ 2,595,332	\$ 1,305,259
Water Total Expenses	\$ 70,618	\$ 1,041,685	\$ 2,595,332	\$ 1,553,647
Drainage Total Revenue	\$ 13,949	\$ 29,044	\$ 251,843	\$ 222,799
Drainage Total Expenses	\$ 11,396	\$ 42,151	\$ 251,843	\$ 209,692
Fire Total Revenue	\$ 59,109	\$ 190,127	\$ 2,709,562	\$ 2,519,435
Fire Total Expenses	\$ 17,489	\$ 185,146	\$ 2,709,562	\$ 2,524,416
Vista De Oro Revenue	\$ 763	\$ 4,220	\$ 15,768	\$ 11,548
Vista De Oro Expenses	\$ 543	\$ 11,098	\$ 15,632	\$ 4,534
Bayridge Revenue	\$ 1,923	\$ 16,094	\$ 112,207	\$ 96,113
Bayridge Expenses	\$ 6,223	\$ 22,711	\$ 112,207	\$ 89,496
Parks & Rec Funding	\$0	\$0	\$ 6,879	\$ 6,879
Parks & Rec Expenses	\$ -	\$ 2,896	\$ 6,879	\$ 3,983
Administration Transfers-In	\$0	\$0	\$ 588,072	\$ 588,072
Administration Expenses	\$ 36,170	\$ 287,806	\$ 587,872	\$ 300,066
TOTAL REVENUE	\$ 228,794	\$ 1,529,558	\$ 6,279,663	\$ 4,750,105
TOTAL EXPENSES	\$ 142,439	\$ 1,593,493	\$ 6,279,327	\$ 4,685,834

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17
<u>Revenues</u>				
Other Revenue	4005	Copying Costs	\$200	\$4
	4929	Settlement & Recoveries	\$0	\$0
	4930	Other Revenues	\$0	\$0
	4935	Sales/Specs	\$0	\$0
	4989	Claim Revenue	\$0	\$0
Total Other Revenue			\$200	\$4
Extra Ordinary/Loss/Gain	4700	Extraordinary Loss/Gain Bankruptcy	\$0	\$0
Extra Ordinary/Loss/Gain			\$0	\$0
TOTAL GF/ADMINISTRATION REVENUES			\$200	\$4

Transfer In From Watewater	\$26,155	Wastewater
Transfer In From Fire	\$122,056	Fire Department
Transfer In From Water	\$360,356	Water Fund
Transfer In From Park and	\$11,624	Parks and
Transfer In From Drainage	\$46,498	Drainage
Transfer In From Bayridge	\$8,718	Bayridge
Transfer In From Vista De Oro	\$5,812	Vista DeOro
Fiscal 16/17	\$581,220	

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17
<u>Expenditures</u>				
Salaries & Wages	7322	Director's Compensation	\$10,100	\$7,050
	8018	Holiday pay	\$0	\$2,721
	8045	Overtime Pay	\$6,000	\$5,454
	8050	Administrative Leave Pay	\$0	\$0
	8051	Floating Holiday Pay	\$0	\$507
	8054	Salaries & Wages - Regular	\$110,000	\$48,092
	8060	Sick Leave Pay	\$0	\$1,397
	8066	Comp Time Used	\$0	\$0
	8081	Vacation Pay	\$0	\$1,759
Total Salaries & Wages			\$126,100	\$66,980

Payroll Taxes & Benefits

5020	FICA - ER	\$1,200	\$1,177
5030	Life Insurance - ER	\$600	\$205
5031	Disability Insurance	\$50	\$31
5050	Medicare - ER	\$1,650	\$987
5060	Cafeteria Plan - ER	\$9,000	\$6,375
5070	Retirement ER - Regular	\$11,000	\$6,875
5071	Retirement ER -Addt'l Pickup	\$750	\$312
5075	Retirees Medical - ER	\$1,600	\$1,124
5100	Unemployment Ins ER	\$750	\$1,362
5120	Worker's Compensation - ER	\$4,479	\$4,479
5121	Cal Pers Unfunded Liability	\$0	\$0
5124	Retirement ER Tier 2	\$0	\$0
5132	Benefits Charged by Admin	\$0	\$0
5197	Benefit Billings to Other Funds	\$0	\$0

Total Payroll Taxes&Benefits **\$31,079** **\$22,928**

Total Payroll & Taxes **\$157,179** **\$89,908**

100- Acct. Adopted Mid- Year 16-17 Actuals as of 03-31-17
GF/ADMINISTRATION Code Account Title

Expenditures

Employment Services	6200	Hiring, Advertising & Other Costs	\$200	\$200
	6230	Medical Exam	\$70	\$70
Total Employment Services			\$270	\$270

Contract services	6100	Labor & Support-IT Services	\$8,000	\$4,668
	6110	IT Purchased Services	\$26,700	\$17,151
	7100	Copier Contract	\$7,300	\$5,621
	7255	Security Services	\$1,000	\$527
	7321	Janitorial Cleaning Supplies	\$4,000	\$2,668
	7342	Public Meeting Recordings	\$13,000	\$8,900
Total Contract Services			\$60,000	\$39,535

Financial Services	7310	Bank Service Charges	\$1,001	\$2,265
Total Financial Services			\$1,001	\$2,265

Insurance, licenses and Regulatory Fees	6120	Computer Licenses	\$200	\$0
	6340	Misc Fees	\$500	\$0
	6341	LAFCO Fees	\$21,011	\$21,011
	7325	Insurance	\$8,852	\$0
Total Ins.,Lic. & Regulatory Fees			\$30,563	\$21,011

Legal and professional	7305 Auditing Services	\$18,650	\$20,050
	7302 Professional Services-GM	\$0	\$0
	7303 Professional Services-ACCTG		
	7304 Professional Services-Other		
	7320 Professional Services	\$180,935	\$139,830
	7326 Legal Services	\$50,000	\$26,465
	7340 Legal Notifications & Mand Adver.	\$1,000	\$395
	7343 Election Expense	\$11,233	\$11,233
Total Legal & Professional		\$261,818	\$197,973

100- GF/ADMINISTRATION	Acct. Code Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17
-----------------------------------	-------------------------------------	------------------------------------	-------------------------------

Expenditures

Office Supplies & Operations	6121 IT-Supplies & Miscellaneous	\$50	\$0
	6130 Computer Hardware	\$0	\$0
	6140 Computer Software	\$50	\$0
	7140 General Supplies & Minor	\$8,000	\$4,280
	7160 Postage, Shipping & Mail Supplies	\$5,000	\$3,504
	7226 Membership & Dues	\$7,000	\$6,126
Total Office Supplies & Oper.		\$20,100	\$13,910

Other expenses

	8735 Misc Department Expense	\$2,500	\$0
Total Other Expenses		\$2,500	\$0

Rent and utilities

	6025 Telephone	\$4,200	\$2,188
	7352 Rent - Office & Other Structures	\$33,079	\$24,379
	7350 Rent - Meetings	\$1,750	\$1,750
	8610 Electric	\$3,600	\$1,943
	8620 Gas Service	\$550	\$264
	8630 Trash Services	\$0	\$0
Total Rent and utilities		\$43,179	\$30,524

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17
Expenditures				
Repairs and maintenance				
	6405	R & M - Extinguishers	\$110	\$110
Total Repairs & Maint.			\$110	\$110
Travel and training				
	7323	Books, Publications & Subscriptions	\$400	\$239
	7324	Education & Training Fees	\$1,000	\$0
	8541	Meals Local Area-Director	\$100	\$0
	8539	Training Meals	\$1,000	\$705
	8550	Mileage Reimb. & Room & Parking	\$2,000	\$350
Total Traveling & Training			\$4,500	\$1,294
		Total Materials and Supplies	\$424,041	\$306,892
		TOTAL OPERATING EXPENSES	\$581,220	\$396,801
		TOTAL ADMINISTRATION/General	\$581,220	\$396,801
Transfers Ins and Out		Transfer In from Departments for Administration Costs	\$581,220	
			16/17	
		Wastewater	\$26,155	4.50%
		Fire Department	\$122,056	21.00%
		Water Fund	\$360,356	62.00%
		Parks and Recreation	\$11,624	2.00%
		Drainage	\$46,498	8.00%
		Bayridge	\$8,718	1.50%
		Vista DeOro	\$5,812	1.00%
Total Transfers In and Out			\$581,220	100%

200-BAYRIDGE	Acct.		Adopted Mid-Year	
	Code	Account Title	16-17	Actuals as of 03-31-17
<u>Revenues</u>				
Property taxes	4035	Property Taxes	\$8,347	\$6,260
	4505	HO Prop Tax Relief	\$57	\$40
TOTAL PROPERTY TAX			\$8,404	\$6,300
Special Taxes & Assess.	4550	Lighting & Septic Assessment	\$54,831	\$41,123
Total Special Taxes & Assess. Assessments			\$54,831	\$41,123
TOTAL BAYRIDGE REVENUES			\$63,235	\$47,423

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

200-BAYRIDGE	Acct. Code	Account Title	Adopted Mid-Year 16-17	Actuals as of 03-31-17
Expenditures				
Insurance, licenses and	6342	Fees - Regulatory	\$1,500	\$1,044
	6345	Property Taxes & Assess. Costs	\$500	\$268
	7325	Insurance	\$800	\$735
Total Ins.,Lic. & Regulatory Fees			\$2,800	\$2,047
	7320	Professional & Consulting Services	\$5,000	\$2,867
	7326	Legal Services	\$1,500	\$831
Total Legal & Professional			\$6,500	\$3,698
Rent and utilities	6000	Cell Phones	\$100	\$94
	6025	Telephone	\$0	\$0
	7352	Rent - Office & Other Structures	\$50	\$34
	8610	Electric	\$0	\$0
	8620	Gas Service	\$0	\$0
	8630	Trash Services	\$0	\$0
	8645	Septage Handling	\$32,000	\$12,020
	8670	Street Lighting	\$6,000	\$3,830
Total Rent and utilities			\$38,150	\$15,978
		Total Materials and Supplies	\$47,450	\$21,723
		TOTAL OPERATING EXPENSES	\$73,024	\$42,452
		Transfer out to General Fund	\$8,718	\$6,602
		No Capital Outlay Expenses	\$0	\$0

800-DRAINAGE	Acct. Code	Account Title	Adopted Mid-Year Budget 16-17	Actuals as of 03-31-17
<u>Revenues</u>				
Property taxes	4035	Property Taxes	\$21,613	\$10,807
	4505	HO Prop Tax Relief	\$146	\$70
TOTAL PROPERTY TAX			<u>\$21,759</u>	<u>\$10,877</u>
Special Taxes & Assess.	4400	<u>Drainage Assessments</u>	\$95,456	\$71,592
Total Special Taxes & Assess. Assessments			<u>\$95,456</u>	<u>\$71,592</u>
Use of Property & Money	4510	Investment Income on Funds	\$0	\$0
TOTAL USE OF Mon.&Prop			<u>\$0</u>	<u>\$0</u>
Other Revenue	4955	Other Govt State Aid	\$23	\$0
Total Other Revenue			<u>\$23</u>	<u>\$0</u>
		TOTAL DRAINAGE REVENUES	\$117,215	\$82,469

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

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

800-DRAINAGE	Acct. Code	Account Title	Adopted Mid-Year Budget 16-17	Actuals as of 03-31-17
Expenditures				
Equipment and tools				
	7242	Minor Tools, Accessories & Field	100	0
Total Equipment and Tools			100	0
Insurance, licenses and				
	6120	Computer Licenses	0	0
	6342	Fees - Regulatory	6,000	5,986
	6345	Property Taxes & Assess. Costs	0	105
	7325	Insurance	3,200	2,939
Total Ins., Lic. & Regulatory Fees			9,200	9,030
	7320	Professional & Consulting Services	10,000	4,959
	7326	Legal Services	1,500	0
Total Legal & Professional			11,500	4,959

800-DRAINAGE	Acct. Code	Account Title	Adopted Mid-Year Budget 16-17	Actuals as of 03-31-17
Expenditures				
	7211	Misc Fuel & Diesel	500	353
	7220	Gasoline	750	621
	7230	Misc Small Parts	90	747
	7249	Safety Supplies	300	0
Total Office Supplies & Oper.			1,640	1,721
Rent and utilities				
	6000	Cell Phones	1,200	1,112
	6025	Telephone	640	0
	7352	Rent - Office & Other Structures	300	45
	8610	Electric	1,700	1,225
	8670	Street Lighting	850	575
Total Rent and utilities			4,690	2,957
Repairs and maintenance				
	6640	R & M - Equip & Other Non-	5,000	990
	6750	R & M - Minor Tools & Equipment	0	347
	6800	R & M - Grounds & Collection	5,000	1,595
	6900	R & M - Buildings & Structures	5,000	58
Total Repairs & Maint.			15,000	2,990
	8550	Mileage Reimbursement & Parking	50	0

Total Traveling & Training	50	0
---------------------------------------	-----------	----------

Total Materials and Supplies	42,380	21,729
TOTAL OPERATING EXPENSES	145,401	98,933

Expenditures

Capital Outlay

	Pump Purchase	17,574	17,574
	Control Panel	0	0
Total Capital Outlay		<u>17,574</u>	<u>17,574</u>

Reserves

	9571 Capital Outlay Reserve	0	0
	9572 General Contingency Reserve	0	0
Total Reserves (Set Aside)		<u>0</u>	<u>0</u>

Transfer out to the General Fund	46,498
----------------------------------	--------

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

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 Reserve Set-Aside	73,812 *
	0
Transfer Out to the General Fund	<u>-46,498</u>

Projected Unrestricted Fund Balance as 6/30/2017 **-872**

Positive

After adding the appropriate 16/17 salaries and wages the Drainage Fund has a negative projection
* Used prior year unrestricted fund to offset

301-FIRE	Acct.	Adopted Mid-	
DEPARTMENT	Code Account Title	Year 16-17	Actuals as of 03-31-17
Revenues			
Property taxes			
	4035 Property Taxes	\$1,905,834	\$92,825
	4505 HO Prop Tax Relief	\$12,883	\$0
TOTAL PROPERTY		\$1,918,717	\$92,825
Special taxes and assessments			
	4015 CSA 9-I Assessments	\$24,480	\$0
	4050 Special Fire Tax	\$529,401	\$0
	4055 Mutual Aid Reimbursement	\$1,135	\$1,135
TOTAL SPECIAL TAXES &		\$555,016	\$1,135
Use of money and			
	4501 Interest-Undistributed Taxes		
	4510 Investment Income on Funds	\$2,000	\$1,296
	4934 Gain on Sale of Fixed Assets-Fire Truck		
TOTAL USE OF		\$2,000	\$1,296
Other Revenue			
	4000 Ambulance Agreement	\$67,134	\$0
	4655 Donations	\$100	\$100
	4932 Penalties	\$0	\$0
	4950 Grant Revenue	\$0	\$0
	4955 Govt Other State Aid &	\$2,245	\$2,245
	4957 Govt Other Fed Aid & Reimbursements	\$0	\$0
Total Other Revenue		\$69,479	\$2,345
TOTAL FIRE DEPARTMENT		\$2,545,212	\$97,601

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17
------------------------	---------------	---------------	----------------------------	------------------------

Expenditures

Salaries & Wages

	8290	Resv FF-OT Em Res Off Duty	\$1,400	\$1,051
	8295	Resv FF-Overtime/Shift	\$19,100	\$12,085
	8310	Resv FF-Emerg Resp-Off Duty	\$2,300	\$1,529
	8330	Resv FF- Mutual Aid Coverage	\$0	\$0
	8340	Resv FF-Shift Coverage	\$71,000	\$66,501
	8345	Resv FF-Special Projects	\$4,500	\$2,425
	8355	Resv FF- Training & Drills	\$4,100	\$2,683
	8360	Resv FF-Weed Abatement	\$1,038	\$124
Total Salaries &			\$103,438	\$86,398

Payroll Taxes &

	5021	FICA - Fire - ER	\$5,750	\$5,011
	5030	Life Insurance - ER	\$1,960	\$1,794
	5031	Disability Insurance	\$0	\$0
	5035	AD and D Insurance	\$1,050	\$603
	5051	Medicare - Reserves - ER	\$1,560	\$1,352
	5070	Retirement - ER -Regular	\$450	\$277
	5120	Workers Comp Insurance - ER	\$9,600	\$6,392
	5124	Retirement - ER -Tier 2	\$2,700	\$1,434
Total Payroll			\$23,070	\$16,863

Total Personnel Expenses \$126,508 \$103,261

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17
------------------------	---------------	---------------	----------------------------	------------------------

Expenditures

Employment Services	5000	Medical Exams & Procedures	\$2,640	\$779
	5101	Unemp. Costs - Reserves	\$3,700	\$2,762
	6200	Hiring, Advertising & Other	\$0	\$0
	6230	Medical Exam	\$4,899	\$4,899
Total Employment			\$11,239	\$8,440

Clothing and	7246	Uniform & Gear	\$2,300	\$1,687
	7248	Uniform Safety Boots	\$4,450	\$4,250
Total Clothing & Uniforms			\$6,750	\$5,937

Contract Services				
	6110	IT Purchased Services	\$900	\$553
	7202	Building Alarms & Security	\$500	\$445
	7204	Cleaning Supplies, Laundry &	\$3,700	\$1,936
	7209	District Operating Center	\$0	\$0
	7222	Hazardous Materials	\$2,000	\$2,000
	7499	CSA 9-I Payments for Services	\$0	\$0
	7500	Schedule A Charges	\$1,994,494	\$700,000
Total Contract			\$2,001,594	\$704,934

301-FIRE	Acct.		Adopted Mid-	
DEPARTMENT	Code	Account Title	Year 16-17	Actuals as of 03-31-17

Expenditures

	7252	Miscellaneous Hardware	\$342	\$545
Equipment and tools	6055	Radios -Non Capital	\$1,009	\$1,009
	6440	Fire Personal Protection	\$10,040	\$2,549
	6460	Self-Contained Breathing	\$200	\$200
	6610	Rescue-Extrication Equipment	\$1,500	\$0
	6630	Rope & Climbing Equipment	\$500	\$0
	7234	Oxygen Supplies & Cylinder	\$700	\$0
	7242	Minor Tools, Accessories &	\$400	\$21
Total Equipment			\$14,691	\$4,324

Financial

	7310	Bank Service Charges	\$0	\$0
	8152	ADP Processing Fees	\$400	\$0
Total Financial			\$400	\$0

**Insurance, licenses
regulatory fees**

	6120	Computer Licenses	\$0	\$0
	6340	Misc Fees	\$0	\$0
	6345	Property Taxes & Assessments	\$2,150	\$1,418
	7325	Insurance	\$19,227	\$19,227
Total Ins.,Lic. & Regulatory Fees			\$21,377	\$20,645

Legal and professional

	7320	Professional & Consulting	\$1,577	\$1,250
	7326	Legal Services	\$700	\$420
	7340	Legal Notifications & Mandated	\$0	\$0
Total			\$2,277	\$1,670

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17
------------------------	---------------	---------------	----------------------------	------------------------

Expenditures

Office Supplies &	6121	IT-Supplies & Miscellaneous	\$0	\$0
	6130	Computer Hardware	\$0	\$0
	7100	Copier Contract	\$1,925	\$1,223
	7140	General Supplies & Minor	\$1,720	\$574
	7160	Postage, Shipping & Mail	\$118	\$118
	7200	Batteries - Common Sizes	\$0	\$0
	7216	Fire Prevention Education	\$1,031	\$1,031
	7226	Membership & Dues	\$425	\$425
	7238	Paramed+C260ic & EMT Small Tools &	\$16,000	\$11,658
	7240	Propane	\$0	\$0
	7307	Office Tools & Accessories	\$0	\$0
Total Office Supplies &			\$21,219	\$15,029
Other expenses	7209	District Operating Center	\$0	\$0
	7016	Significant Value Purchase-Field	\$0	\$0
	7025	Significant Value Purchase-	\$0	\$0
	7201	White Goods & Accessories -	\$0	\$0
	7218	Cooking Products - Food,	\$350	\$338
	7224	Kitchen Cookware & Utensils	\$216	\$0
	7230	Misc Small Parts & Supplies	\$300	\$0
	7345	Outreach-Program Give Away	\$0	\$0
	5040	Commission and Sales Expense	\$0	\$0
Total Other			\$866	\$338

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17
------------------------	---------------	---------------	----------------------------	------------------------

Expenditures

Rent and utilities	6000	Cell Phones	\$1,550	\$1,158
	6025	Telephone	\$3,300	\$2,012
	8610	Electric	\$175	\$81
	8620	Gas Service	\$1,400	\$790
	8630	Trash Services	\$2,230	\$1,516
	8640	Water and Water Services	\$2,625	\$2,237
	8670	Street Lighting	\$132	\$88
Total Rent and			\$11,412	\$7,882

Repairs and	6400 R & M-Compressors	\$0	\$0
Maint.	6405 R & M - Extinguishers	\$575	\$0
	6640 R & M - Equip & Other Non-	\$800	\$401
	6750 R & M - Minor Tools &	\$500	\$140
	6775 R & M -Operation/Field	\$765	\$765
	6800 R & M - Grounds & Collection	\$0	\$0
	6900 R & M - Buildings & Structures	\$3,665	\$1,649
	7017 Routine Maintenance	\$0	\$0
Total Repairs & Maint.		\$6,305	\$2,955
Travel and training	6300 DMV Driv Lic Class B	\$100	\$0
	7141 CERT Training Supplies	\$100	\$0
	7323 Books, Publications &	\$423	\$423
	7324 Education & Training Fees	\$0	\$0
	8405 Reserve FF Training Costs	\$2,000	\$1,720
	8410 Certifications	\$0	\$0
	8510 Lodging & Meals	\$0	\$0
Total Traveling & Training		\$2,623	\$2,143
	Total Materials and Supplies	\$2,101,153	\$774,297
	TOTAL OPERATING	\$2,227,661	\$877,558

DEPARTMENT	Code	Account Title	Year 16-17	Actuals as of 03-31-17
	9572	General Contingency (Ops)	\$0	
	9504	Veh. Repl. Reserves	\$0	
Capital Outlay	9006	Sewer Lateral-Fire	\$15,800	\$15,800
		Transfer In from General Fund	-\$15,800	-\$15,800
		Building Structures and Improvements	\$0	
		Infrasctructure	\$0	
		Vehicles	\$175,500	
		Fire Equipment and Assess	\$20,540	
		Total Capital Outlay	\$196,040	\$0
Transfers In and Out		Transfer to the General Fund/Administration	\$122,056	\$0
		Total Transfers Out	\$122,056	\$0
At Mid-Year			From 16/17	
		Total Revenues	\$2,545,212	
		Total Expenditures	-\$2,227,661	
		Transfer Out to The General	-\$122,056	
		Less Expenditures to be transferred to Fire Mitigation	\$4,100	
		Capital Outlay	-\$196,040	
RESERVES Set-Aside		Set-aside Reserves	\$0	
		Reverse Equipment Replacement Reserve to Balance the Budget		
At Mid-Year		Projected Unrestricted Fund as of June 30, 2017	\$3,555	Projected Unrestricted Fund Balance Budget 17-18
			Carry Over	

800-PARK & REC	Acct. Code	Account Title	Adopted Mid-Year 16-17	Actuals as of 03-31-17
<u>Revenues</u>				
Interest Revenue-Investments		Interest Received	\$900	\$569
			\$900	\$569
TOTAL PARK & REC REVENUES			\$900	\$569

800-PARK & REC	Acct. Code	Account Title	Adopted Mid-Year 16-17	Actuals as of 03-31-17
<u>Expenditures</u>				
	7140	General Supplies & Minor Equipment	\$50	\$18
	7326	Legal Services	\$200	\$88
	7320	Professional Services (Studies)	\$0	\$0
Total Expenditures			\$250	\$106

Mid-Year 16/17		Proposed 17/18
Revenues	\$1,000	Revenues
Expenditures	-\$250	Expenditures
Unrestricted Fund Balance	\$25	
Projected Restricted Fund Balance 16/17 as of June 30, 2017	\$775	Carry to Budget 17/18

400-VISTA DE ORO	Acct.	Account Title	Adopted Mid-Year	
	Code		16-17	Actuals as of 03-31-17
<u>Revenues</u>				
Property taxes	4035	Property Taxes	\$0	\$0
	4505	HO Prop Tax Relief	\$0	\$0
TOTAL PROPERTY TAX			\$0	\$0
Special Taxes & Assess.	4550	Lighting & Septic Assessment	\$11,500	\$8,000
Total Special Taxes & Assess. Assessments			\$11,500	\$8,000
TOTAL VISTA DE ORO REVENUES			\$11,500	\$8,000

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

500-WATER DEPARTMENT	Acct. Code Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17
<u>Revenues</u>			
Water Sales Revenues:	4030 Residential Single Family	\$1,517,831	\$1,101,432
	4102 Residential-Multi Family	\$150,349	\$115,138
	4103 Commercial	\$229,022	\$165,777
	4104 Irrigation-Water Sales	\$42,017	\$28,399
	New Recycled Water Revenue	\$0	\$0
	New Baseline No Consumption	\$0	\$0
Total Water Sales Revenue		\$1,939,219	\$1,410,746
	4114 Water Other Services Revenue	\$2,000	\$1,835
	4931 Water Activation Fees	\$7,000	\$5,800
	4932 Water Sales Penalties(Late Fees)	\$23,000	\$18,755
	4933 Door Hangers/Lock Out Fees Sale-Specs/Plans and Non Cap	\$16,000	\$14,370
	4935 Items	\$100	\$50
Total Water Service Charges		\$48,100	\$40,810
Property taxes	4035 Property Taxes	\$221,660	\$166,200
	4505 HO Prop Tax Relief	\$2,100	\$1,575
TOTAL PROPERTY TAX		\$223,760	\$167,775
	4510 Investment Income on Funds	\$3,000	\$0
TOTAL USE OF Mon.&Prop		\$3,000	\$0
Other Revenue	4925 Insurance Claim Reimbursement	\$42,000	\$42,000
	4930 Other Revenues	\$14,700	\$11,650
	4934 Gain on the Sale of Fixed Assets	\$12,000	
Total Other Revenue		\$68,700	\$53,650
	TOTAL WATER DEPT REVENUES	\$2,282,779	\$1,672,981

500-WATER DEPARTMENT	Acct. Code Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17
Expenditures			
Salaries & Wages			
	8012 Call Back Pay	\$0	\$0
	8018 Holiday Pay	\$0	\$12,142
	8027 Jury Duty	\$0	\$0
	8045 Overtime Pay	\$5,500	\$3,439
	8051 Floating Holiday Pay	\$0	\$3,487
	8054 Salaries & Wages Regular	\$404,576	\$212,435
	8056 Retroactive Pay	\$312	\$312
	8060 Sick Leave Pay	\$0	\$0
	8063 Standby Pay	\$16,000	\$12,175
	8066 Comp Time Used	\$0	\$0
	8081 Vacation Pay	\$0	\$0
Total Salaries & Wages		\$426,388	\$243,990
Payroll Taxes & Benefits			
	5010 Total Fringe Benefits	\$0	\$0
	5030 Life Insurance - ER	\$2,000	\$1,093
	5050 Medicare - ER	\$6,000	\$3,655
	5060 Cafeteria Plan - ER	\$54,000	\$51,000
	5070 Retirement ER - Regular	\$48,000	\$30,225
	5071 Retirement ER -Addtl Pickup	\$3,500	\$1,795
	5075 Retirees Medical - ER	\$1,500	\$509
	5100 Unemployment Ins ER	\$2,500	\$4,642
	5120 Worker's Compensation - ER	\$12,422	\$12,422
	5121 Cal Pers Unfunded Liability	\$0	\$0
	5124 Retirement ER Tier 2	\$5,500	\$3,424
	5132 Benefits Charged by Admin	\$0	\$0
	5197 Benefit Billings to Other Funds	\$0	\$0
Total Payroll Taxes&Benefits		\$135,422	\$108,765
	Total Payroll & Taxes	\$561,810	\$352,755

500-WATER DEPARTMENT	Acct. Code	Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17
Expenditures				
Employment Services	6200	Hiring, Advertising & Other Costs	\$0	\$0
	6230	Medical Exam	\$140	\$140
	6250	Temporary agency Help	\$0	\$0
	7347	Pension Service Expense	\$0	\$0
Total Employment Services			\$140	\$140
Clothing and uniforms	7246	Uniform & Gear	\$2,500	\$1,557
Total Clothing & Uniforms			\$2,500	\$1,557
Contract services	6100	Labor & Support-IT Services	\$300	\$25
	6110	IT Purchased Services	\$13,000	\$8,448
	6142	GIS/Maps/Data/Upgrades	\$0	\$0
	7204	Cleaning Supplies	\$100	\$0
	7250	Water Quality Testing	\$50,000	\$17,297
	7255	Security Services	\$9,500	\$7,288
	7301	Contract Maintenance Services	\$2,000	\$0
	7321	Janitorial Cleaning Supplies	\$750	\$420
	7342	Public Meeting Recordings	\$0	\$0
Total Contract Services			\$77,400	\$35,035
Expenditures				
Equipment and tools	7242	Minor Tools, Accessories & Field	\$2,500	\$1,027
	7253	Rent - Equipment	\$1,000	\$280
	7256	Meter Purchases & Replacements	\$50,000	\$31,000
Total Equipment and Tools			\$53,500	\$32,307
Financial Services	7310	Bank Service Charges	\$0	\$0
	9153	Bad Debt Expense	\$1,500	\$0
Total Financial Services			\$1,500	\$0
Insurance, licenses and Regulatory Fees	6120	Computer Licenses	\$200	\$0
	6340	Misc Fees	\$7,000	\$2,647
	6342	Fees - Regulatory	\$18,000	\$12,107
	6343	Lien & Notary Fees	\$0	\$0
	6345	Property Taxes & Assess. Costs	\$3,000	\$2,150
	7325	Insurance	\$26,539	\$19,227

Total Ins.,Lic. & Regulatory Fees		\$54,739	\$36,131
Legal and professional	7318 Professional & Consulting BMC	\$27,000	\$3,056
	7319 Other Professional Services	\$0	\$0
	7320 Professional & Consulting Services	\$156,300	\$103,856
	7326 Legal Services	\$7,000	\$4,363
	7336 Legal Services - BMC	\$2,500	\$770
	7340 Legal Notifications & Mand Adver.	\$0	\$0
	9155 Inter Agency Cost Sharing	\$50,000	\$23,677
<hr/>			
Total Legal & Professional		\$242,800	\$135,722
Office Supplies & Operations	6121 IT-Supplies & Miscellaneous	\$0	\$0
	6130 Computer Hardware	\$2,500	\$0
	6140 Computer Software	\$0	\$0
	7100 Copier Contract	\$0	\$170
	7140 General Supplies & Minor	\$3,000	\$1,725
	7160 Postage, Shipping & Mail Supplies	\$14,000	\$7,816
	7170 Special Purpose Forms	\$0	\$0
	7180 Billing Supplies and Forms	\$3,500	\$2,007
	7225 Mapping Costs	\$0	\$0
	7226 Membership & Dues	\$500	\$1,309
	7230 Misc Small Parts	\$800	\$511
	7237 Process Control & Treat. Supplies	\$5,500	\$2,360
	7239 Water Treatment Chemicals	\$4,200	\$2,501
	7241 R & M Water Distribution System	\$28,500	\$19,013
	7249 Safety Supplies	\$2,800	\$1,806
<hr/>			
Total Office Supplies & Oper.		\$65,300	\$39,218
Other expenses	7016 Significant Value Purchase-Field	\$0	\$0
	7330 Misc Operating Expenses	\$300	\$0
	7348 Water Conservation Program	\$5,000	\$628
	8650 Clean-Up Costs	\$0	\$0
	8735 Misc Department Expense	\$0	\$0
<hr/>			
Total Other Expenses		\$5,300	\$628
<u>Expenditures</u>			
Rent and utilities	6000 Cell Phones	\$2,600	\$1,948
	6025 Telephone	\$10,000	\$6,248
	7352 Rent - Office & Other Structures	\$4,500	\$2,838
	8610 Electric	\$88,000	\$58,602
	8620 Gas Service	\$300	\$162
	8630 Trash Services	\$5,500	\$3,608
	8644 Disposal Services	\$20,000	\$12,457
	8670 Street Lighting	\$700	\$244
<hr/>			
Total Rent and utilities		\$131,600	\$86,107

Repairs and maintenance

	6405 R & M - Extinguishers	\$600	
	6422 R & M - Hydrants	\$0	\$0
	6640 R & M - Equip & Other Non-	\$500	\$213
	6641 R & M - Wells	\$2,500	\$585
	6750 R & M - Minor Tools & Equipment	\$2,000	\$782
	6800 R & M - Grounds & Collection	\$1,000	\$698
	6900 R & M - Buildings & Structures	\$3,500	\$1,737
Total Repairs & Maint.		\$10,100	\$4,015

Travel and training	7323 Books, Publications & Subscriptions	\$450	\$423
	7324 Education & Training Fees	\$8,000	\$0
	8410 Certifications	\$200	\$175
	8510 Lodging and Meals Local	\$200	\$100
	8539 Training Meals	\$100	\$100
	8550 Mileage Reimbursement & Parking	\$400	\$302
Total Traveling & Training		\$9,350	\$1,100

Vehicle Maint. & Repair	7211 Misc Fuel & Diesel	\$2,500	\$1,411
	7220 Gasoline	\$4,000	\$2,482
	7228 Markings & Other Misc Services	\$1,000	\$317
	7232 Vehicle Repairs	\$5,000	\$2,089
		\$12,500	\$6,299

Total Materials and Supplies \$664,229 \$378,259

TOTAL OPERATING EXPENSES \$1,226,039 \$731,014

Debt Service

	New Loan Administration Fee	\$0	\$0
	9022 Debt Service - Principal	\$151,489	\$151,489
	9023 Debt Service - Interest & Annual	\$125,768	\$125,768
Total Debt Service		\$277,257	\$277,257

Reserves

	9571 Vehicle Replacement Reserve	\$0	\$0
	9572 Capital Outlay Reserve	\$8,903	\$8,903
	9573 General Contingency Reserve	\$50,000	\$50,000
	Interfund Loan Reserve fr Bayridge	\$125,000	\$125,000
	Debt Service Reserve	\$277,257	\$277,257
	9983 Basin Management Reserve	\$0	\$0
	9988 Water Conservation Reserve	\$0	\$0
	Water Rate Stabalization Reserve	\$64,000	\$64,000
Total Reserves (Set Aside)		\$525,160	\$525,160

500-WATER DEPARTMENT	Acct. Code Account Title	Adopted Mid- Year 16-17	Actuals as of 03-31-17
Capital Outlay			
	9059 Purchase Pump	\$10,000	\$0
	9059 Purchase Generator	\$21,659	
	8th Street Aquifer Well, Phase 1 (Program (C) Eastern Wells)	\$141,915	\$141,915
	8th Street Aquifer Well, Phase 2	\$0	\$0
	Water Operations Facility (Repair & Maint.)	\$0	\$0
	Golden State Water Company	\$103,550	\$103,550
	Total Capital Outlay	\$277,124	\$245,465
	Transfer out to General	\$360,356	\$0

Schedule of Proposed Unrestricted Fund

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

Transfers in from Capital Outlay:	Calculations
8th Street Aquifer Well,	\$141,915
Golden State Water	\$103,550
Total Revenue	\$2,282,779
Total Expenditures	-\$1,226,039
Capital Outlay	-\$277,124
Reserve Set-Asides	-\$525,160
Transfer out to the General Fund	-\$360,356
Debt Service-Expense	-\$277,257
Debt Reserved Used	\$277,257
Projected positive as of 06/30/2017	\$139,565
Beginning Unrestricted Fund Balance per	\$1,649,290