

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

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

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

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

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

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

Revenues for the Administration/General Fund come from the cost allocation plan which indicates the funds that contribute to Fund 100
List of transfer amounts by fund listed below

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

Expenditures

Salaries & Wages	7322	Director's Compensation	\$10,000.00	\$5,050.00	\$10,100.00	\$100.00	Expenses came in higher than anticipated
	8018	Holiday pay	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	8045	Overtime Pay	\$2,500.00	\$4,757.00	\$6,000.00	\$3,500.00	Expenses came in higher than anticipated
	8050	Administrative Leave Pay	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	8051	Floating Holiday Pay	\$0.00	\$507.20	\$600.00	\$600.00	Not previously budgeted
	8054	Salaries & Wages - Regular	\$274,030.00	\$49,857.00	\$110,000.00	-\$164,030.00	Majority of the previous budgeted salaries and benefits now on contract
	8060	Sick Leave Pay	\$0.00	\$554.75	\$1,200.00	\$1,200.00	Not previously budgeted
	8066	Comp Time Used	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	8081	Vacation Pay	\$0.00	\$1,759.35	\$4,000.00	\$4,000.00	Not previously budgeted
Total Salaries & Wages			\$286,530.00	\$62,485.30	\$131,900.00	-\$154,630.00	

Payroll Taxes & Benefits

	5010	Total Fringe Benefits		\$0.00	\$1,200.00	-\$2,100.00	Majority of the previous budgeted salaries now contract
	5020	FICA - ER	\$3,300.00	\$1,569.00	\$2,500.00	\$0.00	Majority of the previous budgeted salaries now contract
	5030	Life Insurance - ER	\$2,500.00	\$723.00	\$1,650.00	-\$2,350.00	Majority of the previous budgeted salaries now contract
	5050	Medicare - ER	\$4,000.00	\$4,500.00	\$8,000.00	-\$14,500.00	Majority of the previous budgeted salaries now contract
	5060	Cafeteria Plan - ER	\$22,500.00	\$6,875.11	\$11,000.00	-\$9,433.00	Majority of the previous budgeted salaries now contract
	5070	Retirement ER - Regular	\$20,433.00	\$312.28	\$750.00	-\$1,891.00	Majority of the previous budgeted salaries now contract
	5071	Retirement ER -Add'l Pickup	\$2,641.00	\$841.43	\$1,600.00	-\$1,400.00	Majority of the previous budgeted salaries now contract
	5075	Retirees Medical - ER	\$3,000.00	\$484.05	\$750.00	-\$2,750.00	Majority of the previous budgeted salaries now contract
	5100	Unemployment Ins ER	\$3,500.00	\$4,479.44	\$4,479.00	\$0.00	Majority of the previous budgeted salaries now contract
	5120	Worker's Compensation - ER	\$4,000.00	\$0.00	\$0.00	\$0.00	No activity
	5121	Cal Pers Unfunded Liability	\$0.00	\$0.00	\$0.00	\$0.00	Majority of the previous budgeted salaries now contract
	5124	Retirement ER Tier 2	\$10,500.00	\$0.00	\$0.00	-\$10,500.00	No activity
	5132	Benefits Charged by Admin	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	5197	Benefit Billings to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	8511	Car Allowance	\$0.00	\$0.00	\$0.00	\$0.00	No activity
Total Payroll Taxes&Benefits			\$76,374.00	\$19,784.31	\$31,929.00	-\$44,445.00	

Total Payroll & Taxes \$362,904.00 \$82,269.61 \$163,829.00 -\$199,075.00 Payroll & Taxes category was reduced.

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

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Budget		Proposed Mid-		Budget Differences	Comments
			16-17	Actuals as of 02-28-17	Year 16-17			
Expenditures								
Office Supplies & Operations	6121	IT-Supplies & Miscellaneous	\$500.00		\$0.00	\$50.00	-\$450.00	Expenses came in lower than anticipated
	6130	Computer Hardware	\$0.00		\$0.00	\$0.00	\$0.00	No activity
	6140	Computer Software	\$240.00		\$0.00	\$50.00	-\$190.00	No expenses in this category
	7140	General Supplies & Minor Equipment	\$8,000.00		\$4,246.86	\$8,000.00	\$0.00	Budget remains the same
	7160	Postage, Shipping & Mail Supplies	\$3,000.00		\$3,504.43	\$5,000.00	\$2,000.00	Expenses came in higher than anticipated
	7226	Membership & Dues	\$5,670.00		\$6,126.00	\$7,000.00	\$1,330.00	Expenses came in higher than anticipated
Total Office Supplies & Oper.			\$17,410.00		\$13,877.29	\$20,100.00	\$2,690.00	
Other expenses								
	8735	Misc Department Expense	\$13,500.00		\$0.00	\$2,500.00	-\$11,000.00	Expenses came in lower than anticipated
Total Other Expenses			\$13,500.00		\$0.00	\$2,500.00	-\$11,000.00	
Rent and utilities								
	6025	Telephone	\$4,200.00		\$272.15	\$4,200.00	\$0.00	
	7352	Rent - Office & Other Structures	\$28,900.00		\$21,479.00	\$33,079.00	\$4,179.00	(No information found in MIP)
	7350	Rent - Meetings	\$800.00		\$1,750.00	\$1,750.00	\$950.00	
	8610	Electric	\$3,600.00		\$1,943.08	\$3,600.00	\$0.00	
	8620	Gas Service	\$300.00		\$264.03	\$550.00	\$250.00	
	8630	Trash Services	\$0.00		\$0.00	\$0.00	\$0.00	
Total Rent and utilities			\$37,800.00		\$25,708.26	\$43,179.00	\$5,379.00	(No information found in MIP)

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Budget 16-17	Actuals as of 02-28-17	Proposed Mid- Year 16-17	Budget Differences	Comments
Expenditures							
Repairs and maintenance							
Total Repairs & Maint.	6405	R & M - Extinguishers	\$100.00	\$110.40	\$110.00	\$10.00	Expenses came in higher than anticipated
Travel and training	7323	Books, Publications & Subscriptions	\$500.00	\$238.92	\$400.00	-\$100.00	Expenses came in lower than anticipated
	7324	Education & Training Fees	\$4,000.00	\$0.00	\$0.00	-\$4,000.00	This category not used 16/17
	8541	Meals Local Area-Director	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	8539	Training Meals	\$1,800.00	\$705.38	\$1,000.00	-\$800.00	Expenses came in lower than anticipated
	8550	Mileage Reimb. & Room & Parking	\$3,000.00	\$350.44	\$2,000.00	-\$1,000.00	Expenses came in lower than anticipated
Total Traveling & Training			\$9,300.00	\$1,294.74	\$3,400.00	-\$5,900.00	
Total Materials and Supplies							
		TOTAL OPERATING EXPENSES	\$251,911.00	\$292,130.30	\$422,940.54	\$171,029.54	Total Operating Expenses increased
		TOTAL ADMINISTRATION/General Fund	\$614,815.00	\$374,399.91	\$586,769.54	-\$28,045.46	As of the Mid-Year Budget there was a reduction of \$30,045 This will reduce the cost allocation plan which will be recalculated.
Transfers Ins and Outs	9410	Transfer In from Departments for Administration Costs					
		Fire Department	\$129,089.00				Projected expenses and transfers in from other department nets this fund to zero.
		Water Fund	\$369,665.00				
		Parks and Recreation	\$8,802.00				
		Drainage	\$52,809.00				At the end of the fiscal year only the actual expenses percentage wise are transferred from the other funds
		Bayridge	\$14,669.00				
		Vista DeOro	\$11,736.00				
Total Transfers In and Out			\$586,770.00				

Mid-Year Budget 2016-2017

**LOS OSOS COMMUNITY
BUDGET IN BRIEF
EXPENDITURES**

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

Mid-Year Budget 2016-2017

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

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

Total Water Service Charges	4935	Items	\$0.00	\$50.00	\$100.00	\$100.00	Not previously budgeted
Property taxes	4035	Property Taxes	\$221,660.00	\$61,782.42	\$221,660.00	\$0.00	The majority of Pop. Taxes come in Nov and April
	4505	HO Prop Tax Relief	\$2,100.00	\$0.00	\$2,100.00	\$0.00	Therefore the budget at mid-year remains the same
TOTAL PROPERTY TAX			\$223,760.00	\$61,782.42	\$223,760.00	\$0.00	No change

TOTAL USE OF Mon.&Prop	4510	Investment Income on Funds	\$3,000.00	\$1,422.87	\$3,000.00	\$0.00	Recorded for 50% as of 02-28-17
Other Revenue	4925	Insurance Claim Reimbursement	\$42,000.00	\$42,000.00	\$42,000.00	\$0.00	PG and E Claim Reimbursement-One Time
	4928	Lien Fees Recoveries	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	4929	Settlements & Recoveries	\$0.00	\$0.00	\$0.00	\$0.00	No activity
	4930	Other Revenues	\$3,000.00	\$9,811.52	\$14,700.00	\$11,700.00	Expenses coming in higher than anticipated
	4934	Gain on the Sale of Fixed Assets	\$12,000.00	\$0.00	\$12,000.00	\$0.00	Fixed assets not recorded. Budget remains the same

Total Other Revenue			\$57,000.00	\$51,811.52	\$68,700.00	\$11,700.00	Receipts higher than anticipated
TOTAL WATER DEPT REVENUES			\$2,130,760.00	\$1,439,850.11	\$2,282,778.45	\$152,018.45	Water Revenues came in higher than anticipated by 7%

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

Expenditures

Salaries & Wages

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

Payroll Taxes & Benefits

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

Total Payroll Taxes&Benefits

Total Payroll & Taxes	\$649,627.00	\$344,429.23	\$537,376.00	-\$112,251.00	Costs coming in lower than expected	Mid-Year Budget reduces the budget by 17%
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500-WATER	Acct.	Adopted Budget	Proposed Mid-	Budget Differences	Comments
DEPARTMENT	Code Account Title	16-17	Year 16-17		
		Actuals as of 02-28-17			

Expenditures

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

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

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

Expenditures

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

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

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

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

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

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

Expenditures

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

Repairs and maintenance

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

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

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

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

Capital Outlay

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

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

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

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

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

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

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

At Mid-Year

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

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

Revenues

Property taxes

4035	Property Taxes	\$1,905,834.00	\$92,825.34	\$1,905,834.00	\$0.00	Property Taxes not recorded correctly-Needs adjusting
4505	HO Prop Tax Relief	\$12,883.00	\$0.00	\$12,883.00	\$0.00	Property Taxes not recorded correctly-Needs adjusting
TOTAL PROPERTY		\$1,918,717.00	\$92,825.34	\$1,918,717.00	\$0.00	The total amount budgeted is expected to be received by June 30, 2016-No budget change at Mid-Year

Special taxes and assessments

4015	CSA 9-1 Assessments	\$24,480.00	\$0.00	\$24,480.00	\$0.00	Nothing received the prior year. Is this a revenue
4050	Special Fire Tax	\$529,401.00	\$0.00	\$529,401.00	\$0.00	Received annually
4055	Mutual Aid Reimbursement	\$0.00	\$1,135.20	\$1,135.00	\$1,135.00	Not previously budgeted

TOTAL SPECIAL TAXES & **\$553,881.00** **\$1,135.20** **\$555,016.00** **\$1,135.00** Revenues coming in higher at Mid-Year Budget

Use of money and

4501	Interest-Undistributed Taxes	\$0.00	\$1,295.78	\$2,000.00	\$2,000.00	Based on how much the Fire Dept has invested
4510	Investment Income on Funds	\$0.00				Not previously budgeted
4934	Gain on Sale of Fixed Assets-Fire Truck	\$0.00				

TOTAL USE OF Mon. & Prop **\$0.00** **\$1,295.78** **\$2,000.00** **\$2,000.00** Revenues coming in higher at Mid-Year Budget

Other Revenue

4000	Ambulance Agreement	\$67,134.00	\$34,463.00	\$67,134.00	\$0.00	Budget remains the same
4655	Donations	\$0.00	\$94.00	\$100.00	\$100.00	Revenues came in higher than anticipated
4932	Penalties	\$0.00	-\$6.00	\$0.00	\$0.00	Needs adjusting
4950	Grant Revenue	\$0.00	\$0.39	\$0.00	\$0.00	No activity
4955	Govt Other State Aid & Reimbursements	\$0.00	\$2,244.96	\$2,245.00	\$2,245.00	Received annually
4957	Govt Other Fed Aid & Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	No activity

Total Other Revenue **\$67,134.00** **\$36,796.35** **\$69,479.00** **\$2,345.00** Revenues coming in higher at Mid-Year Budget

TOTAL FIRE DEPARTMENT REVENUES **\$2,539,732.00** **\$132,052.67** **\$2,545,212.00** **\$5,480.00** **Total increase in projected revenues**

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

Expenditures

Salaries & Wages

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

Payroll Taxes &

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

Total Personnel Expenses \$142,245.00 \$103,193.53 \$153,701.00 \$11,456.00

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

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

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

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

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

Expenditures

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

Financial

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

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

Legal and professional

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

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

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

Other expenses

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

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

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

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

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

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

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

**LOS OSOS COMMUNITY
BUDGET IN BRIEF
REVENUES
Fiscal 2016-2017**

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

**LOS OSOS COMMUNITY
BUDGET IN BRIEF
EXPENDITURES
Fiscal 2016-2017**

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

Mid-Year Budget 2016-2017

Fire Department Fund 301

DEPARTMENT**RE-CAP:**

At Mid-Year	Total Revenues	\$2,545,212.00
	Total Expenditures	-\$2,264,944.00
	Transfer Out to The General Fund/Admin	-\$129,089.00
	Transfer in from Reserves	\$205,000.00
	Capital Outlay	-\$205,000.00
	Vehicles, and Equipment	-\$85,000.00
	General Contingency	-\$10,000.00
RESERVES Set-Aside		
At Mid-Year	Projected Unrestricted Fund Balance as of June 30, 2017	\$56,179.00

Positive

800-DRAINAGE	Acct. Code	Account Title	Adopted		Proposed Mid-		Budget Differences	Comments
			Budget 16-17	Actuals as of 02-28-17	Year 16-17	Budget 16-17		
Revenues								
	4035	Property Taxes	\$21,613.00		\$4,747.86	\$21,613.00	\$21,613.00	Budget remains the same
	4505	HO Prop Tax Relief	\$146.00		\$0.00	\$146.00	\$146.00	
		TOTAL PROPERTY TAX	\$21,759.00		\$4,747.86	\$21,759.00	\$21,759.00	
	4400	Drainage Assessments	\$95,456.00		\$24,102.00	\$95,456.00	\$95,456.00	Budget remains the same
		Total Special Taxes & Assess. Assessments	\$95,456.00		\$24,102.00	\$95,456.00	\$95,456.00	
	4510	Investment Income on Funds	\$0.00	\$173.16	\$0.00	\$250.00	\$250.00	Not previously budgeted
		TOTAL USE OF Mon.&Prop	\$0.00		\$0.00	\$250.00	\$250.00	
	4955	Other Govt State Aid	\$0.00	\$23.02	\$23.02	\$23.00	\$23.00	Not previously budgeted
		Total Other Revenue	\$0.00		\$23.02	\$23.00	\$23.00	
		TOTAL DRAINAGE REVENUES	\$117,215.00		\$28,872.88	\$117,488.00	\$117,488.00	Revenues higher by a small amount

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

Salaries & Wages

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

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

Payroll Taxes & Benefits

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

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

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

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

Clothing and uniforms	7246	Uniform & Gear	\$200.00	\$82.44	\$200.00	\$0.00	Budget remains the same
Total Clothing & Uniforms			\$200.00	\$82.44	\$200.00	\$0.00	

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

Equipment and tools	7242	Minor Tools, Accessories & Field	\$100.00	\$118.00	\$200.00	\$0.00	Budget remains the same
Total Equipment and Tools			\$100.00	\$118.00	\$200.00	\$0.00	

Insurance, licenses and	6120	Computer Licenses	\$0.00	\$0.00	\$0.00	\$0.00	
	6342	Fees - Regulatory	\$6,000.00	\$5,986.00	\$8,000.00	\$2,000.00	Expenses coming in higher than anticipated
	6345	Property Taxes & Assess. Costs	\$0.00	\$104.64	\$200.00	\$200.00	Expenses coming in higher than anticipated
	7325	Insurance	\$3,200.00	\$2,939.00	\$2,939.00	-\$261.00	Expenses coming in lower than anticipated
Total Ins., Lic. & Regulatory Fees			\$9,200.00	\$9,029.64	\$11,139.00	\$1,939.00	

Professional & Consulting Services	7320	Professional & Consulting Services	\$10,000.00	\$4,554.00	\$7,000.00	-\$3,000.00	Expenses coming in lower than anticipated
Legal Services	7326	Legal Services	\$1,500.00	\$0.00			
Total Legal & Professional			\$11,500.00	\$4,554.00	\$7,000.00	-\$3,000.00	

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

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

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

Repairs and maintenance

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

<u>Total Traveling & Training</u>			\$50.00		\$0.00	\$0.00	\$0.00
	8550	Mileage Reimbursement & Parking	\$50.00	\$0.00	\$0.00	\$0.00	No activity

Total Materials and Supplies			\$41,500.00		\$20,206.48	\$33,089.00	-\$6,961.00
TOTAL OPERATING EXPENSES			\$144,521.00		\$20,206.48	-\$69,932.00	-\$109,982.00

Mid Year Budget **lower** in expenses

Expenditures

Capital Outlay

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

Reserves

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

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

At Mid-Year

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

200-BAYRIDGE	Acct. Code	Account Title	Adopted Budget		Proposed Mid-		Budget Differences	Comments
			16-17	Actuals as of 02-28-17	Year 16-17	Budget Differences		
Revenues								
	4035	Property Taxes	\$8,347.00	\$1,787.23	\$8,347.00	\$0.00	Balance to be received from the County	
	4505	HO Prop Tax Relief	\$57.00	\$0.00	\$57.00	\$0.00	Balance to be received from the County	
		TOTAL PROPERTY TAX	\$8,404.00	\$1,787.23	\$8,404.00	\$0.00		
		Special Taxes & Assess.	\$54,831.00	\$12,375.00	\$54,831.00	\$0.00	Balance to be received from the County	
		Total Special Taxes & Assess. Assessments	\$54,831.00	\$12,375.00	\$54,831.00	\$0.00		
		TOTAL BAYRIDGE REVENUES	\$63,235.00	\$14,162.23	\$63,235.00	\$0.00	No changes in the Mid-Year Budget	

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

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

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

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

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

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

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

**LOS OSOS COMMUNITY
BUDGET IN BRIEF
REVENUES**

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

**LOS OSOS COMMUNITY
BUDGET IN BRIEF
EXPENDITURES**

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