



January 28, 2019

TO: LOCSD Board of Directors

FROM: Renee Osborne, General Manager
Jose Acosta, Utility Systems Manager

SUBJECT: Agenda Item 11E – 2/7/2019 Board Meeting
Approve Fiscal Year 2018/2019 Mid-Year Budget Adjustments

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

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Matthew D. Fourcroy
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DISCUSSION

Attached is the 2018-2019 Draft Mid-Year Budget with a short summary of adjustments to each fund.

Fund 100 Administration

After further review of the Board of Directors Compensation, there has been adjustments made to the compensation line item. Although the Bylaws Ad Hoc Committee is currently reviewing this item, the following meetings are currently meetings that LOCSD Directors are allowed to be compensated \$100 for each meeting. Not all meetings are attended and they can be cancelled. Staff changed this line item back to \$12,000.

Administrative staff has moved to Suite 110 and will not be needing to build a kitchen. Originally we had budgeted \$6450 to install a kitchen in Suite 102. Alternatively, these funds are being used for moving expenses.

As we anticipated a new hire in September, we were uncertain about the salary range. We have decreased the salary line item (GL code 8054) from \$109,000 to \$98,000.

The Administration budget total expenditures has decreased from \$544,322 to \$543,261.57.

Fund 200 Bayridge Estates

Expenses in Bayridge have decreased since the County took over the collection system. The District is still responsible for taking care of drainage in that area which is charged to Fund 800 Drainage. As previously reported, Bayridge Estates has eleven septic tanks needing to be decommissioned. Staff has received three quotes to start this process. The lowest price quoted is for approximately \$25,000.

This amount can be paid by current assessments. Other costs associated with this fund are street lighting and the loan from the Water Fund which are also covered by the assessments

Fund 200 will not need a loan.

Fund 301 Fire

Fund 301 required only minor adjustments during the 2018-2019 mid-year. The adjustments made were to accommodate YTD expenses. Some of these changes include a reduction in personnel salaries/wages and employment services and an increase in payroll taxes/benefits. Additional funds were made available for rescue/extrication equipment maintenance, rope/climbing equipment, and grounds & collection systems. Proceeds from the sale of MR-15 in the amount of \$22,500 was added to the Vehicle Replacement Fund.

Total expenses increased from \$2,819,255.50 to \$2,841,755.50 which will offset by the deposit to the Vehicle Reserve Fund from the sale of the fire truck.

Fund 400 Vista De Oro

Since the County took over the collection system at Vista De Oro, there are two expenses associated with this fund: the street lighting and the loan from the Water Fund. These expenses are covered by the current assessments.

The Vista De Oro fund has no changes.

Fund 500 Water

The Water Fund continues to experience revenues that are adequate to cover most operation, maintenance, and Capital Improvement Project costs within the Water Department operating budget. A few line items will need some minor adjustments to cover costs that have been presented by projects or operating costs of the Water Department.

A request for a \$2,000 decrease in computer hardware is being requested as all computers are operating satisfactorily and purchase can be delayed until next budget. The \$2,000 being saved in computer hardware will be transferred into computer software, to cover costs associated with meter reading software. An increase of \$1,000 is being requested in the water conservation program in order to continue purchasing conservation items for the remainder of this fiscal year. An increase of \$4,000 in R&M building and structures is being requested to replace a gate and some fencing at the 3rd Street well compound and building repairs at the Palisades Well site.

The Water budget total expenditures have increased from \$2,997,337.80 to \$3,007,787.80. An increase of \$10,450.

Fund 600 Wastewater

There has been a minor adjustment made to the Wastewater fund. We have had some research/legal fees associated with refinancing of the Bonds. The change in the legal line item is an increase from \$500 to \$1000.

Total expenditures have changed from \$40,857.55 to \$41,407.55.

Fund 800 Drainage

The Drainage fund has two requests for modifications. An increase of \$50 in R&M extinguishers is requested to cover the costs of testing of fire extinguishers at the drainage sites. The second request is an increase of \$1,300 within R&M buildings & structures, this will cover the estimated costs for staff to construct awnings covering the newly installed panels at the drainage facilities.

Total expenditures have changed from \$166,336.44 to \$167,686.44. Drainage reserves will be used to balance Fund 800 2018-2019 fiscal budget.

Fund 900 Parks and Recreation

The Parks and Recreation fund expenses are covered by the Parks and Recreation reserves with a small amount of interest income. Since actual costs of the rubber chip removal project were not known, the project was not budgeted in the 2018-2019 fiscal budget. Total costs of the project were \$12,134.41 after donations of \$2,437.17.

The Dog Park is another item that has not been budgeted in the 2018-2019 fiscal budget. Total costs are still unknown until we do a California Environmental Quality Act impact report (CEQA). This will help us establish permitting costs. Staff has been waiting for the completion of the Habitat Conservation Plan (HCP) which is needed in order to complete the CEQA. This report has been estimated at \$6,000. Legal expenses will also be incurred and are estimated at an additional \$1,300. Staff would like these cost as "placeholders" in order to proceed with the Dog Park Project if the HCP is completed at the beginning of the year.

Total change in budget from \$5,935.44 to \$24,798.27. Parks and Recreation Reserves will be used to fund the Parks and Recreation 2018-2019 fiscal budget.

SUMMARY

The Utilities Advisory Committee and the Parks and Recreation Advisory Committee have reviewed adjustments to their mid-year budgets and have recommended Board approval.

The Finance Advisory Committee reviewed adjustments to the 2018-2019 Mid-Year Budget at their December 3, 2018 meeting and will again review at their upcoming February 4, 2019 meeting. Chairperson Ochylski will provide a verbal report to the Board regarding the Committee's recommendations.

Attachments

100 - ADMINISTRATION

		Fiscal YTD	Total Budget -	Mid Year	Notes
		12/31/2018	Original	Adjustment	
<u>REVENUES</u>					
Service Charges & Fees					
4005	Copying Costs	7.90	20.00	20.00	
Total Service Charges & Fees		7.90	20.00	20.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	6,100.00	12,000.00	12,000.00	
8018	Holiday Pay	1,919.68	4,000.00	3,000.00	Decrease by \$1000
8045	Overtime Pay	2,496.69	5,000.00	3,500.00	Decrease by \$1500
8051	Floating Holiday Pay	620.48	1,000.00	1,000.00	
8054	Salaries & Wages - Regular	43,719.53	109,000.00	98,000.00	Decrease by \$9,000
8060	Sick Leave Pay	231.99	2,000.00	2,000.00	
8066	Comp Time Used	1,297.20	0.00	2,500.00	Added \$2500
8081	Vacation Pay	101.80	3,000.00	3,000.00	
Total Salaries/Wages		56,487.37	136,000.00	125,000.00	
Payroll Taxes & Benefits					
5020	FICA - ER	372.00	1,700.00	1,700.00	
5030	Life Insurance - ER	84.12	300.00	300.00	
5031	Disability Insurance	38.64	60.00	60.00	
5035	AD & D Insurance	22.17	0.00	0.00	
5040	LTD Insurance	272.01	1,000.00	1,000.00	
5050	Medicare - ER	771.01	2,478.00	2,478.00	
5060	Cafeteria Plan - ER	5,853.59	8,625.00	10,000.00	Increase by \$2000
5070	Retirement ER - Regular	9,407.95	13,700.00	18,000.00	Increase by \$4300
5071	Retirement ER - Addl Pick-up	0.00	1,019.00	1,019.00	

100 - ADMINISTRATION

		Fiscal YTD	Total Budget -	Mid Year	Notes
		12/31/2018	Original	Adjustment	
5075	Retirees	1,629.67	3,000.00	3,000.00	
	Medical - ER				
5120	Workers Comp	431.11	4,675.00	4,675.00	
	Insurance - ER				
5124	Retirement - ER	534.76	0.00	0.00	
	- Tier 2				
Total Payroll Taxes & Benefits		19,417.03	36,557.00	42,232.00	
Employment Services					
5100	Unemployment	577.51	3,400.00	3,400.00	
	Insurance - ER				
6200	Hiring,	139.30	300.00	300.00	
	Advertising &				
	Other Costs				
6230	Medical Exam	150.00	125.00	150.00	
Total Employment Services		866.81	3,825.00	3,850.00	
Total Personnel		76,771.21	176,382.00	171,082.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	43.50	0.00	150.00	Added \$150
Total Clothing & Uniform		43.50	0.00	150.00	
Contract Services					
6100	Labor & Support-	6,170.75	4,500.00	8,000.00	Increase by \$2500
	IT Services				
6110	IT Purchased	12,554.56	21,500.00	20,000.00	Decrease by \$1500
	Services				
7100	Copier Contract-	1,644.80	5,000.00	3,500.00	Decrease by \$1500
	Maint & Usage				
7255	Security	360.50	1,000.00	1,000.00	
	Services				
7321	Janitorial	1,470.00	4,000.00	3,000.00	Decrease by \$1000
	Cleaning &				
	Supplies				
7342	Public Meeting	6,300.00	13,500.00	13,500.00	
	Recordings				
Total Contract Services		28,500.61	49,500.00	49,000.00	
Financial Services					
7309	Late Fees	4,125.37	100.00	4,200.00	Increase \$4100 (SS Penalty)
7310	Bank Service	1,517.11	3,000.00	3,000.00	
	Charges				
Total Financial Services		5,642.48	3,100.00	7,200.00	
Ins., Lic. & Regulatory Fees					
6340	Misc Fees	0.00	100.00	100.00	
6341	LAFCO Fees	16,567.07	20,000.00	16,567.07	Decrease by \$3432
6343	Lien & Notary	30.00	0.00	60.00	
	Fees				
7325	Insurance	14,266.50	9,254.00	14,266.50	Increase by \$5012
Total Ins., Lic. & Regulatory Fees		30,863.57	29,354.00	30,993.57	

100 - ADMINISTRATION

		Fiscal YTD	Total Budget -	Mid Year	Notes
		12/31/2018	Original	Adjustment	
Legal & Professional					
7303	Professional Services - GM	48,063.00	96,126.00	96,126.00	
7304	Professional Services - ACCTG	25,000.00	60,000.00	60,000.00	
7305	Auditing Services	20,640.00	20,000.00	22,000.00	Increase by \$2000
7320	Professional & Consulting Services	3,318.49	10,000.00	10,000.00	
7326	Legal Services	22,267.50	30,000.00	25,000.00	Decrease by \$5000
7340	Legal Notifications & Mandated Advertising	0.00	1,000.00	1,000.00	
Total Legal & Professional		119,288.99	217,126.00	214,126.00	
Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	500.00	3,000.00	Increase \$2500
6130	Computer Hardware	0.00	1,500.00	500.00	Decrease \$1000
7140	General Supplies & Minor Equipment	3,144.06	5,000.00	5,000.00	
7160	Postage, Shipping & Mail Supplies	1,197.71	3,200.00	3,200.00	
7226	Membership & Dues	180.00	6,500.00	6,500.00	
Total Office/Operations		4,521.77	16,700.00	18,200.00	
Other Expense					
7330	Misc Operating Expenses	39.99	100.00	100.00	
8735	Misc Department Admin	1,832.34	5,300.00	6,450.00	Increase by \$1150 (moving expenses)
Total Other Expense		1,872.33	5,400.00	6,550.00	
Rent & Utilities					
6025	Telephone	1,850.97	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	400.00	400.00	

100 - ADMINISTRATION

		Fiscal YTD	Total Budget -	Mid Year	Notes
		12/31/2018	Original	Adjustment	
7352	Rent - Offices & Other Structures	20,300.00	35,000.00	35,000.00	
8610	Electric	1,721.58	3,800.00	3,800.00	
8620	Gas Service	134.56	450.00	450.00	
Total Rent & Utilities		24,007.11	42,650.00	42,650.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	73.36	110.00	110.00	
Total Repairs & Maintenance		73.36	110.00	110.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	49.00	1,300.00	1,000.00	Decrease by \$300
8539	Meals	255.09	2,000.00	1,500.00	Decrease by \$500
8541	Meals- Local Area - DIR	0.00	100.00	100.00	
8550	Mileage Reimbursement & Parking	75.77	500.00	500.00	
Total Travel & Training		379.86	4,000.00	3,200.00	
Total Services & Supplies		215,193.58	367,940.00	372,179.57	
TRANSFERS					
9512	Transfer In	0.00	544,322.00	544,322.00	
Total Transfers		0.00	544,322.00	544,322.00	
Total Expenditures		291,964.79	544,322.00	543,261.57	

200 - BAYRIDGE ESTATES

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
<u>REVENUE</u>					
Property Taxes					
4035	Property Taxes	3,042.71	9,052.00	9,052.00	
	Total Property Taxes	3,042.71	9,052.00	9,052.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	20,665.50	54,831.00	54,831.00	
	Total Special Taxes & Assessments	20,665.50	54,831.00	54,831.00	
Use of Money & Property					
4505	HO Prop Tax Relief	8.62	57.00	57.00	
4510	Investment Income on funds	(0.23)	0.00	0.00	
	Total Use of Money & Property	8.39	57.00	57.00	
	Total Revenues	23,716.60	63,940.00	63,940.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	137.56	500.00	500.00	
7325	Insurance	0.00	800.00	800.00	
	Total Ins., Lic. & Regulatory Fees	137.56	1,300.00	1,300.00	
Legal & Professional					
7320	Professional & Consulting Services	189.00	700.00	700.00	
7326	Legal Services	0.00	500.00	500.00	
	Total Legal & Professional	189.00	1,200.00	1,200.00	
Rent & Utilities					
8670	Street Lighting	3,114.60	6,224.16	6,224.16	
	Tank Decomission			25,000.00	
	Total Rent & Utilities	3,114.60	6,224.16	31,224.16	
	Total Services & Supplies	3,441.16	8,724.16	33,724.16	
Debt Service					
9804	Payment on Internal Loans	0.00	27,964.56	27,964.56	
	Total Debt Service	0.00	27,964.56	27,964.56	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	0.00	2,721.61	2,721.61	
	Total Transfers	0.00	2,721.61	2,721.61	
	Total Expenditures	3,441.16	39,410.33	64,410.33	
	Net Revenues over Expenditures	20,275.44	24,529.67	(470.33)	

301 - FIRE

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
REVENUES					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	59,915.50	59,915.50	
4035	Property Taxes	0.00	2,062,770.00	2,062,770.00	
	Total Property Taxes	0.00	2,122,685.50	2,122,685.50	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	4,000.00	4,000.00	
	Total Grant Revenue	0.00	4,000.00	4,000.00	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	25,214.00	25,214.00	
4050	Special Fire Tax	168,007.52	561,557.00	561,557.00	
	Total Special Taxes & Assessments	168,007.52	586,771.00	586,771.00	
Other Revenues					
4000	Ambulance Agreement	18,760.25	67,134.00	67,134.00	
	Total Other Revenues	18,760.25	67,134.00	67,134.00	
Use of Money & Property					
4505	HO Prop Tax Relief	196.70	13,075.00	13,075.00	
4510	Investment Income on funds	13,610.21	25,590.00	25,590.00	
4924	Gain/Loss on Disp of F/A	22,500.00	0.00	22,500.00	Sale of Vehicle
	Total Use of Money & Property	36,306.91	38,665.00	61,165.00	
	Total Revenues	223,074.68	2,819,255.50	2,841,755.50	
EXPENDITURES					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	9,257.94	27,000.00	22,000.00	Decrease 5000
8340	Resv FF-Shift Coverage	52,637.22	98,000.00	99,000.00	Increase 1000
8345	Resv FF-Special Projects	409.18	7,100.00	1,600.00	Decrease 5500
	Total Salaries/Wages	62,304.34	132,100.00	122,600.00	
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	2,937.42	7,000.00	7,000.00	
5030	Life Insurance - ER	1,193.00	2,500.00	2,500.00	
5035	AD & D Insurance	337.50	800.00	800.00	

301 - Fire

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
5051	Medicare - Reserves - ER	911.54	2,100.00	2,100.00	
5070	Retirement ER - Regular	8,567.12	11,000.00	11,000.00	
5120	Workers Comp Insurance - ER	3,978.72	5,000.00	8,000.00	Increase 3000
5124	Retirement - ER - Tier 2	3,912.92	3,000.00	5,000.00	Increase 2000
	Total Payroll Taxes & Benefits	21,838.22	31,400.00	36,400.00	
Employment Services					
5000	Medical Exams & Procedures	0.00	1,275.00	1,275.00	
5101	Unemp. Costs - Reserves	2,548.86	8,000.00	5,000.00	Decrease 3000
6200	Hiring, Advertising & Other Costs	20.00	0.00	20.00	Increase 20
6230	Medical Exam	2,885.00	3,800.00	4,885.00	Increase 1085
	Total Employment Services	5,453.86	13,075.00	11,180.00	
	Total Personnel	89,596.42	176,575.00	170,180.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	1,273.94	1,100.00	1,760.00	Increase 660
7248	Uniform Safety Boots	0.00	2,000.00	1,000.00	Decrease 1000
	Total Clothing & Uniform	1,273.94	3,100.00	2,760.00	
Contract Services					
6110	IT Purchased Services	382.29	1,080.00	1,080.00	
7100	Copier Contract-Maint & Usage	731.76	1,600.00	1,600.00	
7202	Building Alarms & Security	245.22	475.00	475.00	
7204	Cleaning Supplies, Laundry & Towel	1,481.95	3,700.00	3,700.00	
7222	Hazardous Materials CW JPA Cost	2,000.00	2,000.00	2,000.00	
7500	Schedule A Charges	0.00	2,192,419.00	2,192,419.00	
	Total Contract Services	4,841.22	2,201,274.00	2,201,274.00	
Equipment & Tools					
6440	Fire Personal Protection Equipment	14,861.03	14,000.00	14,092.00	Increase 92
6460	Self-Contained Breathing Apparatus	0.00	32,500.00	32,500.00	

301 - Fire

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
7234	Oxygen Supplies & Cylinder Rent	212.78	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	10,673.42	16,000.00	18,623.00	Increase 2623
7242	Minor Tools, Accessories & Field	33.84	250.00	250.00	
6610	Rescue-Extrication Equipment	0.00	0.00	1,500.00	Added GL
6630	Rope & Climbing Equipment	0.00	0.00	500.00	Added GL
7252	Misc Hardware	34.99	350.00	350.00	
Total Equipment & Tools		25,816.06	63,450.00	68,165.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	0.00	20.00	20.00	
9154	Losses and Damages	0.00	100.00	100.00	
Total Financial Services		0.00	130.00	130.00	
Ins., Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	3,403.33	4,000.00	4,000.00	
7325	Insurance	21,231.53	20,400.00	21,232.00	Increase 831.53
Total Ins., Licenses & Regulatory Fees		24,634.86	24,400.00	25,232.00	
Legal & Professional					
7320	Professional & Consulting Services	407.00	1,400.00	1,400.00	
7326	Legal Services	0.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	0.00	75.00	75.00	
Total Legal & Professional		407.00	1,825.00	1,825.00	
Office/Operations					
6130	Computer Hardware	0.00	1,700.00	1,700.00	
7140	General Supplies & Minor Equipment	898.00	1,800.00	1,800.00	
7160	Postage, Shipping & Mail Supplies	101.84	300.00	300.00	
7216	Fire Prevention Education Materials	576.02	1,200.00	1,200.00	
7226	Membership & Dues	62.10	75.00	105.00	Increase 30
7230	Misc Small Parts & Supplies	44.58	300.00	300.00	
7240	Propane	21.82	100.00	100.00	
Total		1,704.36	5,475.00	5,505.00	

301 - Fire

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	300.00	300.00	
7209	District Operating Center Expense	0.00	450.00	450.00	
7218	Cooking Products - Food, Drinks & Staples	330.00	300.00	500.00	Increase 200
7224	Kitchen Cookware & Utensils	0.00	800.00	800.00	
	Total Other Expense	330.00	1,850.00	2,050.00	
Rent & Utilities					
6000	Cell Phones	1,002.31	1,550.00	1,550.00	
6025	Telephone	2,307.15	3,700.00	3,700.00	
8610	Electric	2,619.14	1,000.00	2,620.00	Increase 1620
8620	Gas Service	356.90	910.00	910.00	
8630	Trash Services	613.46	1,850.00	1,850.00	
8640	Water and Water Services	1,913.51	4,704.00	4,704.00	
8659	Utility Cable Charges	722.40	1,400.00	1,400.00	
8670	Street Lighting	67.01	132.00	132.00	
	Total Rent & Utilities	9,601.88	15,246.00	16,866.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	300.00	300.00	
6405	R & M - Extinguishers	497.17	700.00	1,000.00	Increase 300
6640	R & M - Equip & Other Non-Structural Fixed Assets	600.05	1,600.00	1,600.00	
6750	R & M - Minor Tools & Equipment	56.80	1,000.00	1,000.00	
6775	R & M -Operation/Field Equipment	0.00	1,215.00	1,215.00	
6800	R & M - Grounds & Collection Systems	84.59	500.00	1,500.00	Increase 1000
6900	R & M - Buildings & Structures	1,139.76	4,300.00	4,300.00	
	Total Repairs & Maintenance	2,378.37	9,615.00	10,915.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	100.00	100.00	

301 - Fire

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
7141	CERT Training Supplies	0.00	100.00	100.00	
7323	Books, Publications & Subscriptions	192.40	470.00	470.00	
8405	Reserve FF Training Costs	0.00	3,000.00	3,000.00	
	Total Travel & Training	192.40	3,670.00	3,670.00	
	Total Services & Supplies	71,180.09	2,330,035.00	2,338,392.00	
Capital Outlay					
9006	Infrastructure CIP	24,364.72	44,545.30	42,583.30	Decrease 1962
9085	Vehicle Purchase	41,225.14	80,000.00	80,000.00	
	Total Capital Outlay	65,589.86	124,545.30	122,583.30	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	99,144.00	121,644.20	Increase 22,500.20 from vehicle sale
9572	*General Contingency (Operations) Reserve	0.00	34,524.00	34,524.00	
	Total Reserves	0.00	133,668.00	156,168.20	
TRANSFERS					
9511	Interfund Transfer Out	0.00	54,432.20	54,432.20	
	Total Transfers	0.00	54,432.20	54,432.00	
	Total Expenditures	226,366.37	2,819,255.50	2,841,755.50	
	Net Revenues over Expenditures	(3,291.69)	0.00	0.00	

400 - VISTA DE ORO

		Fiscal YTD 12/31/20 18	Total Budget - Original	Mid Year Adjustment	Notes
<u>REVENUES</u>					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	5,813.00	15,768.00	15,768.00	
	Total Special Taxes & Assessments	5,813.00	15,768.00	15,768.00	
	Total Revenues	5,813.00	15,768.00	15,768.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	9.00	500.00	500.00	
7325	Insurance	0.00	500.00	500.00	
	Total Ins., Lic. & Regulatory Fees	9.00	1,000.00	1,000.00	
Legal & Professional					
7320	Professional & Consulting	145.00	700.00	700.00	
7326	Legal Services	0.00	300.00	300.00	
	Total Legal & Professional	145.00	1,000.00	1,000.00	
Rent & Utilities					
8670	Street Lighting	1,233.62	2,460.00	2,460.00	
	Total Rent & Utilities	1,233.62	2,460.00	2,460.00	
	Total Services & Supplies	1,387.62	4,460.00	4,460.00	
Debt Service					
9804	Payment on Internal Loans	0.00	6,711.49	6,711.49	
	Total Debt Service	0.00	6,711.49	6,711.49	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	0.00	2,721.61	2,721.61	
	Total Transfers	0.00	2,721.61	2,721.61	
	Total Expenditures	1,387.62	13,893.10	13,893.10	
	Net Revenues over Expenditures	4,425.38	1,874.90	1,874.90	

500 - WATER

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
REVENUES					
Property Taxes					
4035	Property Taxes	80,447.29	149,788.75	149,788.75	
	Total Property Taxes	80,447.29	149,788.75	149,788.75	
Service Charges & Fees					
4030	Residential Single Family	1,124,231.69	2,135,000.00	2,135,000.00	
4102	Residential-Multi -Family-Water Sales	113,747.94	199,900.00	199,900.00	
4103	Commercial, Home Care, Retail-Water Sales	170,975.95	321,000.00	321,000.00	
4104	Irrigation- Water Sales	19,381.00	53,000.00	53,000.00	
4114	Water Other Service Revenues	(1,069.75)	1,000.00	1,000.00	
4931	Water Activation Fees	3,550.00	6,000.00	6,000.00	
4932	Penalties	13,971.05	20,000.00	20,000.00	
4933	Door Hangers/Lockout Notices	9,380.00	10,000.00	10,000.00	
4937	NSF Fees	210.00	500.00	500.00	
	Total Service Charges & Fees	1,454,377.88	2,746,400.00	2,746,400.00	
Other Revenues					
4105	Recycled Water Revenue	0.00	57,000.00	57,000.00	
4930	Other Revenue	2,853.59	1,000.00	1,000.00	
	Total Other Revenues	2,853.59	58,000.00	58,000.00	
Use of Money & Property					
4504	Interest Income	0.00	2,964.00	2,964.00	
4505	HO Prop Tax Relief	227.86	1,509.00	1,509.00	
4510	Investment Income on funds	2,151.41	4,000.00	4,000.00	
	Interfund Loan Payments to Water	0.00	34,676.05	34,676.05	Not listed in actual Rev/Exp report
	Total Use of Money & Property	2,379.27	43,149.05	43,149.05	
	Total Revenues	1,540,058.03	2,997,337.80	2,997,337.80	

500 - WATER

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
EXPENDITURES					
Personnel					
Salaries/Wages					
8018	Holiday Pay	9,616.80	25,000.00	25,000.00	
8045	Overtime Pay	133.45	4,000.00	4,000.00	
8050	Administrative Leave Pay	1,791.25	3,680.00	3,680.00	
8051	Floating Holiday Pay	1,265.82	5,000.00	5,000.00	
8054	Salaries & Wages - Regular	181,287.53	356,316.15	356,316.15	
8056	Retroactive Pay	460.80	1,000.00	1,000.00	
8060	Sick Leave Pay	6,859.23	24,150.00	24,150.00	
8063	Standby Pay	9,464.88	14,700.00	14,700.00	
8066	Comp Time	6,908.28	11,550.00	11,550.00	
8081	Vacation Pay	20,667.54	39,900.00	39,900.00	
Total Salaries/Wages		238,455.58	485,296.15	485,296.15	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	684.00	1,700.00	1,700.00	
5031	Disability Insurance	180.27	500.00	500.00	
5035	AD & D Insurance	180.00	0.00	0.00	
5040	LTD Insurance	1,268.97	3,300.00	3,300.00	
5050	Medicare - ER	3,440.05	10,356.00	10,356.00	
5060	Cafeteria Plan - ER	31,045.15	65,000.00	65,000.00	
5070	Retirement ER - Regular	39,800.01	67,000.00	67,000.00	
5075	Retirees Medical - ER	832.39	1,620.00	1,620.00	
5120	Workers Comp Insurance - ER	15,767.18	24,440.00	24,440.00	
5124	Retirement - ER - Tier 2	2,739.22	3,720.00	3,720.00	
Total Payroll Taxes & Benefits		95,937.24	177,636.00	177,636.00	
Employment Services					
5100	Unemployment Insurance - ER	199.30	5,500.00	5,500.00	
6230	Medical Exam	0.00	150.00	150.00	
Total Employment Services		199.30	5,650.00	5,650.00	
Total Personnel		334,592.12	668,582.15	668,582.15	

500 - WATER

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	335.19	2,600.00	2,600.00	
7248	Uniform Safety Boots	346.60	1,000.00	1,000.00	
Total Clothing & Uniform		681.79	3,600.00	3,600.00	
Contract					
6100	Labor & Support-IT Services	0.00	300.00	300.00	
6110	IT Purchased Services	1,561.52	5,400.00	5,400.00	
7250	Water Quality Testing	16,074.00	28,000.00	28,000.00	
7255	Security Services	646.10	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	1,000.00	1,000.00	
7321	Janitorial Cleaning & Supplies	297.96	850.00	850.00	
Total Contract Services		18,579.58	43,550.00	43,550.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	1,385.17	800.00	1,500.00	Increase \$700
7242	Minor Tools, Accessories & Field Machines	1,083.89	3,500.00	3,500.00	
7253	Rent - Equipment	22.00	1,000.00	1,000.00	
7256	Meter Purchases & Replacements	44,058.03	75,000.00	75,000.00	
Total Equipment & Tools		46,549.09	80,300.00	81,000.00	
Financial Services					
7309	Late Fees	(0.58)	50.00	50.00	
7310	Bank Service Charges	13.56	0.00	0.00	
Total Financial Services		12.98	50.00	50.00	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	0.00	200.00	200.00	
6340	Misc Fees	0.00	3,000.00	3,000.00	
6342	Fees - Regulatory	3,561.00	18,000.00	18,000.00	

500 - WATER

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
6345	Property Taxes & Assess. Costs	1,601.89	6,300.00	6,300.00	
7325	Insurance	34,272.96	33,000.00	33,000.00	
Total Ins., Lic. & Regulatory Fees		39,435.85	60,500.00	60,500.00	
Legal & Professional					
7318	Professional & Consulting BMC	18,422.32	50,654.00	50,654.00	
7320	Professional & Consulting Services	4,337.50	30,000.00	30,000.00	
7326	Legal Services	22,497.50	11,000.00	11,000.00	
7336	Legal Services- ISJ	0.00	1,000.00	1,000.00	
Total Legal & Professional		45,257.32	92,654.00	92,654.00	
Office/Operations					
6130	Computer Hardware	0.00	3,000.00	1,000.00	Decrease \$2,000
6140	Computer Software	7,272.54	2,000.00	7,500.00	Increase \$5,500
7140	General Supplies & Minor Equipment	689.81	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	6,718.39	17,000.00	17,000.00	
7180	Billing Supplies, Forms & Printing	110.55	2,200.00	2,200.00	
7226	Membership & Dues	1,444.66	3,000.00	3,000.00	
7230	Misc Small Parts & Supplies	1,467.47	1,000.00	1,500.00	Increase \$500
7237	Process Control & Treatment Supplies	1,543.71	4,000.00	4,000.00	
7239	Water Treatment Chemicals	3,468.18	8,000.00	8,000.00	
7249	Safety Supplies	520.25	3,000.00	3,000.00	
Total Office/Operations		23,235.56	44,200.00	48,200.00	
Other Expense					
7330	Misc Operating Expenses	19.50	250.00	250.00	
7348	Water Conservation Program	1,781.91	2,000.00	3,000.00	
Total Other Expense		1,801.41	2,250.00	3,250.00	Increase \$1000

500 - WATER

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
Rent & Utilities					
6000	Cell Phones	1,506.09	3,000.00	3,000.00	
6025	Telephone	4,484.80	8,200.00	8,200.00	
7352	Rent - Offices & Other Structures	0.00	2,900.00	2,900.00	
8610	Electric	49,597.63	95,000.00	95,000.00	
8620	Gas Service	40.72	250.00	250.00	
8630	Trash Services	1,573.43	4,000.00	4,000.00	
8644	Disposal Services	17,521.25	28,500.00	28,500.00	
8670	Street Lighting	191.31	400.00	400.00	
Total Rent & Utilities		74,915.23	142,250.00	142,250.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	311.89	350.00	350.00	
6422	R & M - Hydrants	575.85	350.00	1,100.00	Increase \$750
6640	R & M - Equip & Other Non- Structural Fixed Assets	624.29	500.00	500.00	
6641	R & M - Wells	100.33	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	494.31	2,000.00	2,400.00	Increase \$400
6800	R & M - Grounds & Collection Systems	0.00	1,000.00	600.00	Decrease \$400
6830	Paving & Concrete	0.00	8,000.00	8,000.00	
6900	R & M - Buildings & Structures	1,138.05	2,000.00	6,000.00	Increase \$4,000
7241	R & M - Water Distribution System	6,102.97	20,000.00	20,000.00	
Total Repairs & Maintenance		9,347.69	35,200.00	39,950.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	250.00	250.00	
7324	Education & Training Fees	494.50	5,900.00	5,900.00	
8410	Certifications	0.00	500.00	500.00	
8510	Lodging & Meals - Local	0.00	2,000.00	2,000.00	

500 - WATER

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
8539	Meals	0.00	700.00	700.00	
8550	Mileage Reimbursement & Parking	74.56	700.00	700.00	
Total Travel & Training		569.06	10,050.00	10,050.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Main tenance	519.46	1,600.00	1,600.00	
7211	Misc Fuel & Diesel	1,077.48	2,300.00	2,300.00	
7220	Gasoline	2,677.87	5,000.00	5,000.00	
7228	Markings & Other Misc Services	0.00	500.00	500.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	841.16	5,000.00	5,000.00	
Total Vehicle Maintenance & Repairs		5,115.97	14,400.00	14,400.00	
Total Services & Supplies		265,501.53	529,004.00	539,454.00	
Capital Outlay					
9006	Infrastructure CIP	90,136.36	502,524.00	502,524.00	
9059	Vehicles, Equipment, & Fixtures	32,602.28	0.00		
Total Capital Outlay		122,738.64	502,524.00	502,524.00	
Debt Service					
9022	Debt Service - Principal	160,870.79	160,871.00	160,871.00	
9023	Debt Service - Interest & Annual Fee	53,613.47	104,773.00	104,773.00	
9024	Loan Administration Fee	10,546.91	10,547.00	10,547.00	
Total Debt Service		225,031.17	276,191.00	276,191.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	498,641.34	498,641.34	
9572	*General Contingency (Operations) Reserve	0.00	57,000.00	57,000.00	
Total Reserves		0.00	555,641.34	555,641.34	

500 - WATER

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	0.00	465,395.31	465,395.31	
	Total Transfers	0.00	465,395.31	465,395.31	
	Total Expenditures	947,863.46	2,997,337.80	3,007,787.80	
Net Revenues over Expenditures		592,194.57	(0.00)	(10,450.00)	

600 - WASTEWATER

		YTD 12/31/201 8	Total Budget - Original	Year Adjustr	Notes
<u>REVENUES</u>					
Service Charges & Fees					
4062	Wastewater Admin Charge	25,000.00	44,246.40	44,246.40	
Total Service Charges & Fees		25,000.00	44,246.40	44,246.40	
Total Revenues		25,000.00	44,246.40	44,246.40	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	31.49	0.00	50.00	
6345	Property Taxes & Assessments Costs	134.77	270.00	270.00	
Total Ins., Licenses &		166.26	270.00	320.00	
Legal & Professional					
7320	Professional & Consulting Services	6,051.49	12,365.94	12,365.94	
7326	Legal Services	447.80	500.00	1,000.00	Legal services due to bond information
Total Legal & Professional		6,499.29	12,865.94	13,365.94	
Total Services & Supplies		6,665.55	13,135.94	13,685.94	
Debt Service					
7160	Postage, Shipping	6.70	0.00	6.70	
9805	Repayment Bond Reserve	0.00	25,000.00	25,000.00	
Total Debt Service		0.00	25,000.00	25,000.00	
TRANSFERS					
9511	Interfund Transfer Out	0.00	2,721.61	2,721.61	
Total Transfers		0.00	2,721.61	2,721.61	
Total Expenditures		6,672.25	40,857.55	41,407.55	
Net Revenues over Expenditures		18,327.75	3,388.85	2,838.85	

800 - DRAINAGE

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	29,957.75	29,957.75	
4035	Property Taxes	7,999.18	24,015.00	24,015.00	
	Total Property Taxes	7,999.18	53,972.75	53,972.75	
Special Taxes & Assessments					
4400	Drainage Assessments	33,183.00	95,440.00	95,440.00	
	Total Special Taxes & Assessments	33,183.00	95,440.00	95,440.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	223.74	0.00	0.00	
	Total Other Revenues	223.74	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	22.66	152.00	152.00	
4510	Investment Income on funds	(0.62)	300.00	300.00	
	Total Use of Money & Property	22.04	452.00	452.00	
	Total Revenues	41,427.96	149,864.75	149,864.75	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	1,017.52	16,000.00	16,000.00	
	Total Salaries/Wages	1,017.52	16,200.00	16,200.00	
	Total Personnel	1,017.52	16,200.00	16,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	227.22	200.00	200.00	
	Total Equipment & Tools	227.22	500.00	500.00	

800 - Drainage

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	5,692.00	7,000.00	7,000.00	
6345	Property Taxes & Assessments Costs	54.28	200.00	200.00	
7325	Insurance	0.00	3,500.00	3,500.00	
	Total Insurance, Licenses & Regulatory Fees	5,746.28	10,700.00	10,700.00	
Legal & Professional					
7320	Professional & Consulting Services	366.25	2,000.00	2,000.00	
7326	Legal Services	35.00	1,000.00	1,000.00	
	Total Legal & Professional	401.25	3,000.00	3,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	9.62	50.00	50.00	
7226	Membership & Dues	0.00	200.00	200.00	
7230	Misc Small Parts & Supplies	235.86	500.00	500.00	
7249	Safety Supplies	0.00	100.00	100.00	
	Total Office/Operations	245.48	850.00	850.00	
Other Expense					
7346	Promotional Expenses - Event	250.00	300.00	300.00	
	Total Other Expense	250.00	300.00	300.00	
Rent & Utilities					
6000	Cell Phones	832.35	1,700.00	1,700.00	
6025	Telephone	124.11	250.00	250.00	
8610	Electric	845.91	2,200.00	2,200.00	
8670	Street Lighting	444.76	1,000.00	1,000.00	
	Total Rent & Utilities	2,247.13	5,150.00	5,150.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	36.68	0.00	50.00	Increase \$50
6640	R & M - Equip & Other Non-Structural Fixed Assets	212.83	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	425.12	500.00	500.00	

800 - Drainage

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment	Notes
6800	R & M - Grounds & Collection Systems	32.16	2,000.00	2,000.00	
6900	R & M - Buildings & Structures	432.27	200.00	1,500.00	Increase \$1300
	Total Repairs & Maintenance	1,139.06	3,700.00	5,050.00	
Travel & Training					
7324	Education & Training Fees	0.00	2,200.00	2,200.00	
8410	Certifications	0.00	100.00	100.00	
8475	Training Materials	0.00	500.00	500.00	
8510	Lodging & Meals - Local	0.00	500.00	500.00	
8539	Meals	0.00	100.00	100.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	300.00	
	Total Travel & Training	0.00	3,700.00	3,700.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	269.37	550.00	550.00	
7220	Gasoline	669.46	800.00	800.00	
	Total Vehicle Maintenance & Repairs	938.83	1,350.00	1,350.00	
	Total Services & Supplies	11,195.25	29,250.00	30,600.00	
Capital Outlay					
9006	Infrastructure CIP	53,827.68	110,000.00	110,000.00	
	Total Capital Outlay	53,827.68	110,000.00	110,000.00	
TRANSFERS					
9511	Interfund Transfer Out	0.00	10,886.44	10,886.44	
	Total Transfers	0.00	10,886.44	10,886.44	
	Total Expenditures	66,040.45	166,336.44	167,686.44	

Net Revenues over Expenditures (24,612.49) (16,471.69) (17,821.69)

900 - PARKS & RECREATION

		Fiscal YTD 12/31/2018	Total Budget - Original	Mid Year Adjustment
<u>REVENUE</u>				
Other Revenues				
4655	Donations	2,437.17	0.00	2,437.17
		2,437.17	0.00	2,437.17
	Total Other Revenues			
Use of Money & Property				
4510	Investment Income on funds	0.00	1,607.78	1,607.78
		0.00	1,607.78	1,607.78
	Total Use of Money & Property			
		2,437.17	1,607.78	4,044.95
	Total Revenues			
<u>EXPENDITURES</u>				
Services & Supplies				
Legal & Professional				
7320	Professional & Consulting Services	14,140.19	1,000.00	20,000.00
7326	Legal Services	1,155.00	1,000.00	2,500.00
	Total Legal & Professional	15,295.19	2,000.00	22,500.00
Office/Operations				
7140	General Supplies & Minor Equipment	0.00	100.00	100.00
	Total Office/Operations	0.00	100.00	100.00
Other Expense				
7330	Misc Operating Expenses	442.77	0.00	800.00
	Total Other Expense	442.77	0.00	800.00
	Total Services & Supplies	15,737.96	2,100.00	23,400.00
<u>TRANSFERS</u>				
9511	Interfund Transfer Out	0.00	5,443.22	5,443.22
		0.00	5,443.22	5,443.22
	Total Transfers			
		15,737.96	7,543.22	28,843.22
	Total Expenditures			
	Net Revenues over Expenditures	(13,300.79)	(5,935.44)	(24,798.27)