



UTILITIES ADVISORY COMMITTEE MEETING

Wednesday, January 17, 2018 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS

Chuck Cesena, Chairperson
Vicki Milledge, Alternate Chairperson
Jan Harper, Member
Lee Harry, Member
Gene Heyer, Member
Leonard Moothart, Member
Ron Munds, Member

STAFF

Renee Osborne, General Manager
Jose Acosta, Utility Systems Manager
Ann Kudart, Administrative Services Manager

AGENDA

1. **Opening – 5:30 p.m.**
 - A. Call to Order
 - B. Flag Salute
 - C. Roll Call
2. **Approve UAC Minutes of November 15, 2017**
(Recommend Approval)
Presented By: Administrative Services Manager Kudart
3. **Recap of January 17, 2017 Basin Management Committee Meeting**
(No Action Associated)
Presented By: Chairperson Cesena
4. **Utilities Department Updates**
(Review and Discussion)
Presented By: Utility Systems Manager Acosta
 - a. 8th Street Drainage Project
 - b. Meter Replacement Program
5. **Update/Review of District Water Conservation Program**
(Committee Recommendation to the Board)
Presented By: General Manager Osborne
6. **Review of Board Item Regarding Mid-Year Budget Adjustments for Bayridge, Vista, Water, and Drainage**
(Committee Recommendation to the Board)
Presented By: General Manager Osborne
Utility Systems Manager Acosta
7. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
8. **Schedule UAC Meeting – Wednesday, February 21, 2018 at 5:30 p.m. unless otherwise noted.**
9. **Closing Comments by UAC Committee Members**
10. **Adjournment**

ITEM 2

**APPROVAL OF UAC MEETING
MINUTES OF NOVEMBER 15, 2017**

**THIS ITEM IS UNAVAILABLE AT THE
TIME OF PUBLICATION AND WILL BE
POSTED UPON RECEIPT**

ITEM 6

**REVIEW OF BOARD ITEM REGARDING
MID-YEAR BUDGET ADJUSTMENTS
FOR BAYRIDGE, VISTA, WATER,
AND DRAINAGE FUNDS**



January 12, 2018

To: Utility Advisory Committee

From: Renee Osborne, General Manager

President

Jon-Erik G. Storm

Vice President

Vicki L. Milledge

Directors

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

General Manager

Renee Osborne

District Accountant

Robert Stilts, CPA

Unit Chief

Scott M. Jalbert

Battalion Chief

Greg Alex

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MID-YEAR ADJUSTMENTS FOR 2017-2018 FISCAL BUDGET

Below are the Mid-year Adjustments to the 2017-2018 Fiscal Budgets that have been presented to the Finance Committee and will be presented to the Board of Directors at their January 18th meeting.

Staff is looking for any comments or suggestions to the Mid-Year adjustments from the Utility Advisory Committee.

Fund 200 Bayridge –

We needed to add an additional \$6432 for expenses. In order to transfer the collection system to the County, we were asked to clean 100% of the collections system. This was an unanticipated cost, but was necessary in order to transfer the system. We will need to discuss how the District wants to proceed with that Fund. We have the option to allow their current revenue stream to eventually pay of the negative balance or do we assess them more to pay it off faster? In addition, do we charge them interest while we allow them to pay off their negative balance?

Fund 400 Vista –

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

Fund 500 Water –

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

Fund 600 Wastewater –

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

Fund 800 Drainage –

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

In summation, the 2017-2018 budgets are as tight as possible. Staff has improved spending practices and does as much of the maintenance and service work possible on equipment to avoid additional contractor costs.

At the January 11, 2018 Finance Advisory Committee, they recommended approval of the Mid-Year Adjustments and the roll over balances (some from 2015) become an item for discussion at their February FAC meeting.

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

Actual
\$540,681

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT ALLOCATED	\$54,068	\$462,283	\$5,407	\$10,814	\$2,703	\$2,703	\$2,703	\$540,681

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

Actual
\$544,276.71

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT ALLOCATED	\$54,427.67	\$465,356.59	\$5,442.77	\$10,885.53	\$2,721.38	\$2,721.38	\$2,721.38	\$544,276.71
Difference with Adjustment:	\$359.57	\$3,073.59	\$35.96	\$71.91	\$17.98	\$17.98	\$17.98	\$3,594.96

200 - Bayridge

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

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

Transfer to Admin 2017-2018	\$2,703.00
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400 - Vista de Oro

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

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

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

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

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

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

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

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

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

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

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	MID -YEAR ADMUSTMENTS
Travel & Training						
7324	Education & Training Fees	0.00	1,591.67	4,000.00	2,408.33	4,000.00
8410	Certifications	0.00	0.00	100.00	100.00	100.00
8475	Training Materials	0.00	0.00	500.00	500.00	500.00
8510	Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	1,000.00
8539	Meals	0.00	0.00	100.00	100.00	100.00
8550	Mileage Reimbursement & Parking	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>	<u>300.00</u>
	Total Travel & Training	0.00	1,591.67	6,000.00	4,408.33	6,000.00
Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	20.60	117.78	550.00	432.22	550.00
7220	Gasoline	<u>84.36</u>	<u>420.73</u>	<u>800.00</u>	<u>379.27</u>	<u>800.00</u>
	Total Vehicle Maintenance & Repairs	<u>104.96</u>	<u>538.51</u>	<u>1,350.00</u>	<u>811.49</u>	<u>1,350.00</u>
	Total Services & Supplies	663.35	9,349.51	28,050.00	18,700.49	28,750.00
Capital Outlay						
9006	Infrastructure CIP	<u>0.00</u>	<u>0.00</u>	<u>86,000.00</u>	<u>86,000.00</u>	<u>86,000.00</u>
Total Capital Outlay		<u>0.00</u>	<u>0.00</u>	<u>86,000.00</u>	<u>86,000.00</u>	<u>86,000.00</u>
	Total Expenditures	<u>663.35</u>	<u>16,704.13</u>	<u>177,560.00</u>	<u>160,855.87</u>	<u>178,260.00</u>
	Net Revenues over Expenditures	<u>16,215.05</u>	<u>230.29</u>	<u>(59,225.00)</u>		
Transfer to Admin 2017-2018		\$10,814.00				