

ITEM 5

**INITIAL REVIEW OF PROJECTED
UTILITIES AND DRAINAGE
FISCAL YEAR 2017/2018 BUDGETS**

500-WATER DEPARTMENT	Acct. Code Account Title	Adjusted Mid- Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
					Plus or Minus	Minus numbers reduce the original budget Non-bracketed number increase the original budget
	<u>Revenues</u>					
Water Sales Revenues:	4030 Residential Single Family	\$1,517,831	\$1,101,432	\$2,325,006	\$807,175	Needs to be moved to correct categories
	4102 Residential-Multi Family	\$150,349	\$115,138	\$0	-\$150,349	(All line items)
	4103 Commercial	\$229,022	\$165,777	\$0	-\$229,022	Revenues from board approval document
	4104 Irrigation-Water Sales	\$42,017	\$28,399	\$0	-\$42,017	
	New Recycled Water Revenue	\$0	\$0	\$106,229	\$106,229	
	New Baseline No Consumption	\$0	\$0	\$32,890	\$32,890	
Total Water Sales Revenue		\$1,939,219	\$1,410,746	\$2,464,125	\$524,906	Increase in Water Revenue Projections
	4114 Water Other Services Revenue	\$2,000	\$1,835	\$60,000	\$58,000	Needs to be moved to correct categories
	4931 Water Activation Fees	\$7,000	\$5,800	\$0	-\$7,000	(All line items)
	4932 Water Sales Penalties(Late Fees)	\$23,000	\$18,755	\$0	-\$23,000	Revenues from board approval document
	4933 Door Hangers/Lock Out Fees Sale-Specs/Plans and Non Cap Items	\$16,000	\$14,370	\$0	-\$16,000	
Total Water Service Charges		\$48,100	\$40,810	\$60,000	\$11,900	Increase in Water Revenue Projections
Property taxes	4035 Property Taxes	\$221,660	\$166,200	\$167,250	-\$54,410	\$223,750 less 25% to fire 56.940 = \$167,250
	4505 HO Prop Tax Relief	\$2,100	\$1,575	\$2,100	\$0	
TOTAL PROPERTY TAX		\$223,760	\$167,775	\$169,350	-\$54,410	Decrease in Water Revenue Projections
TOTAL USE OF Mon.&Prop	4510 Investment Income on Funds	\$3,000	\$0	\$1,500	-\$1,500	Depends on how the Water Fund has invested interest income not yet recorded
		\$3,000	\$0	\$1,500	-\$1,500	
Other Revenue	4925 Insurance Claim Reimbursement	\$42,000	\$42,000	\$0	-\$42,000	One time Insurance Claim
	4930 Other Revenues	\$14,700	\$11,650	\$14,000	-\$700	
	4934 Gain on the Sale of Fixed Assets	\$12,000	\$0	\$0	-\$12,000	No action 16-17 No anticipated expenses 17/18
Total Other Revenue		\$68,700	\$53,650	\$14,000	-\$54,700	
	TOTAL WATER DEPT REVENUES	\$2,282,779	\$1,672,981	\$2,708,975	\$426,196	Increase in Water Revenue Projections Less revenue in Prop Taxes Additional revenue increase water rates

500-WATER DEPARTMENT	Acct. Code Account Title	Adjusted Mid- Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Expenditures						
Salaries & Wages						
	8012 Call Back Pay	\$0	\$0	\$0	\$0	\$0 Salaries and Wages from attached Personnel Worksheet
	8018 Holiday Pay	\$0	\$12,142	\$0	\$0	\$0 Included in Salaries & Wages
	8027 Jury Duty	\$0	\$0	\$0	\$0	\$0
	8045 Overtime Pay	\$5,500	\$3,439	\$6,500	\$1,000	Small increase
	8051 Floating Holiday Pay	\$0	\$3,487	\$0	\$0	\$0 Included in Salaries & Wages
	8054 Salaries & Wages Regular	\$404,576	\$212,435	\$387,444	-\$17,132	Water Crew worked previously 75% They now are working 65%
	8056 Retroactive Pay	\$312	\$312	\$0	-\$312	No budget 17-18
	8060 Sick Leave Pay	\$0	\$0	\$0	\$0	\$0 Included in Salaries & Wages
	8063 Standby Pay	\$16,000	\$12,175	\$17,000	\$1,000	From historical data
	8066 Comp Time Used	\$0	\$0	\$0	\$0	\$0 This category no longer being used
	8081 Vacation Pay	\$0	\$0	\$0	\$0	\$0 Included in Salaries & Wages
Total Salaries & Wages		\$426,388	\$243,990	\$410,944	-\$15,444	65% of total Water Crew expenditures 16/17 was 75%
Payroll Taxes & Benefits						
	5010 Total Fringe Benefits	\$0	\$0	\$0	\$0	\$0 Salaries and Wages from attached Personnel Worksheet
	5030 Life Insurance - ER	\$2,000	\$1,093	\$2,000	\$0	Schedule A-Water
	5050 Medicare - ER	\$6,000	\$3,655	\$5,500	-\$500	
	5060 Cafeteria Plan - ER	\$54,000	\$51,000	\$48,600	-\$5,400	
	5070 Retirement ER - Regular	\$48,000	\$30,225	\$44,000	-\$4,000	
	5071 Retirement ER -Add'l Pickup	\$3,500	\$1,795	\$3,000	-\$500	
	5075 Retirees Medical - ER	\$1,500	\$509	\$1,200	-\$300	
	5100 Unemployment Ins ER	\$2,500	\$4,642	\$2,000	-\$500	
	5120 Worker's Compensation - ER	\$12,422	\$12,422	\$12,800	\$378	
	5121 Cal Pers Unfunded Liability	\$0	\$0	\$0	\$0	\$0 No activity
	5124 Retirement ER Tier 2	\$5,500	\$3,424	\$4,800	-\$700	
	5132 Benefits Charged by Admin	\$0	\$0	\$0	\$0	\$0 No activity
	5197 Benefit Billings to Other Funds	\$0	\$0	\$0	\$0	\$0 No activity
Total Payroll Taxes&Benefits		\$135,422	\$108,765	\$123,900	-\$11,522	
	Total Payroll & Taxes	\$561,810	\$352,755	\$534,844	-\$26,966	Reason for Decrease in expenses were 75% 16/17 Used a different per cent allocation 17/18

500-WATER DEPARTMENT	Acct. Code	Account Title	Adjusted Mid- Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Expenditures							
Employment Services	6200	Hiring, Advertising & Other Costs	\$0	\$0	\$0	\$0	
	6230	Medical Exam	\$140	\$140	\$140	\$0	
	6250	Temporary agency Help	\$0	\$0	\$0	\$0	
	7347	Pension Service Expense	\$0	\$0	\$0	\$0	
Total Employment Services			\$140	\$140	\$140	\$0	Budget Remains the Same
Clothing and uniforms	7246	Uniform & Gear	\$2,500	\$1,557	\$2,600	\$100	
Total Clothing & Uniforms			\$2,500	\$1,557	\$2,600	\$100	Slight increase in this area
Contract services	6100	Labor & Support-IT Services	\$300	\$25	\$325	\$25	
	6110	IT Purchased Services	\$13,000	\$8,448	\$14,000	\$1,000	
	6142	GIS/Maps/Data/Upgrades	\$0	\$0	\$0	\$0	
	7204	Cleaning Supplies	\$100	\$0	\$100	\$0	
	7250	Water Quality Testing	\$50,000	\$17,297	\$52,000	\$2,000	
	7255	Security Services	\$9,500	\$7,288	\$9,785	\$285	
	7301	Contract Maintenance Services	\$2,000	\$0	\$2,100	\$100	
	7321	Janitorial Cleaning Supplies	\$750	\$420	\$850	\$100	
	7342	Public Meeting Recordings	\$0	\$0	\$0	\$0	
Total Contract Services			\$77,400	\$35,035	\$80,910	\$3,510	Slight increase in this area

500-WATER DEPARTMENT	Acct. Code Account Title	Adjusted Mid- Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Expenditures						
Equipment and tools						
	7242 Minor Tools, Accessories & Field	\$2,500	\$1,027	\$2,500	\$0	No budget changes in this area from 16/17 to 17/18
	7253 Rent - Equipment	\$1,000	\$280	\$1,000	\$0	
	7256 Meter Purchases & Replacements	\$50,000	\$31,000	\$50,000	\$0	On-going new meter costs
Total Equipment and Tools		\$53,500	\$32,307	\$53,500	\$0	Budget remains the same
Financial Services						
	7310 Bank Service Charges	\$0	\$0	\$0	\$0	Bank charges will be included in the cost allocation plan
	9153 Bad Debt Expense	\$1,500	\$0	\$2,000	\$500	Set up for potential write-offs
Total Financial Services		\$1,500	\$0	\$2,000	\$500	Slight increase in this area
Insurance, licenses and Regulatory Fees						
	6120 Computer Licenses	\$200	\$0	\$200	\$0	
	6340 Misc Fees	\$7,000	\$2,647	\$4,000	-\$3,000	
	6342 Fees - Regulatory	\$18,000	\$12,107	\$18,000	\$0	
	6343 Lien & Notary Fees	\$0	\$0	\$0	\$0	
	6345 Property Taxes & Assess. Costs	\$3,000	\$2,150	\$2,600	-\$400	
	7325 Insurance	\$26,539	\$19,227	\$21,000	-\$5,539	Paid Annually Historically 3% increase
Total Ins., Lic. & Regulatory Fees		\$54,739	\$36,131	\$45,800	-\$8,939	Decrease in Expenses in this area
Legal and professional						
	7318 Professional & Consulting BMC	\$27,000	\$3,056	\$10,000	-\$17,000	If LOSOSOSCSO is the fiscal agent Needs its own fund
	7319 Other Professional Services	\$0	\$0	\$0	\$0	Combined 7319 & 7320
	7320 Professional & Consulting Services	\$156,300	\$103,856	\$40,000	-\$116,300	for consistency coding
	7326 Legal Services	\$7,000	\$4,363	\$7,000	\$0	The majority of the professional services
	7336 Legal Services - BMC	\$2,500	\$770	\$2,500	\$0	will be capitalized to specific CIP projects
	7340 Legal Notifications & Mand Adver.	\$0	\$0	\$0	\$0	For 17/18 will be coded properly
	9155 Inter Agency Cost Sharing	\$50,000	\$23,677	\$55,000	\$5,000	
Total Legal & Professional		\$242,800	\$135,722	\$114,500	-\$128,300	Wallace Group Engineering for CIP will be Capitaliz This will show in the CIP Budget below

500-WATER DEPARTMENT	Acct. Code	Account Title	Adjusted Mid- Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Expenditures							
Office Supplies & Operations	6121	IT-Supplies & Miscellaneous	\$0	\$0	\$0	\$0	
	6130	Computer Hardware	\$2,500	\$0	\$0	-\$2,500	NO COMPUTERS TO BE PURCHASED 16/17 & 17/18
	6140	Computer Software	\$0	\$0	\$0	\$0	
	7100	Copier Contract	\$0	\$170	\$0	\$0	Copier costs should be in Admin will move expense
	7140	General Supplies & Minor	\$3,000	\$1,725	\$3,100	\$100	
	7160	Postage, Shipping & Mail Supplies	\$14,000	\$7,816	\$14,420	\$420	
	7170	Special Purpose Forms	\$0	\$0	\$0	\$0	All of these budgets in these line items close to 16/17
	7180	Billing Supplies and Forms	\$3,500	\$2,007	\$3,605	\$105	on the average
	7225	Mapping Costs	\$0	\$0	\$0	\$0	
	7226	Membership & Dues	\$500	\$1,309	\$515	\$15	
	7230	Misc Small Parts	\$800	\$511	\$824	\$24	
	7237	Process Control & Treat. Supplies	\$5,500	\$2,360	\$5,665	\$165	
	7239	Water Treatment Chemicals	\$4,200	\$2,501	\$4,326	\$126	
	7241	R & M Water Distribution System	\$28,500	\$19,013	\$29,355	\$855	
	7249	Safety Supplies	\$2,800	\$1,806	\$2,884	\$84	
Total Office Supplies & Oper.			\$65,300	\$39,218	\$64,694	-\$606	Small Decrease from 16/17
Other expenses							
	7016	Significant Value Purchase-Field	\$0	\$0	\$0	\$0	
	7330	Misc Operating Expenses	\$300	\$0	\$250	-\$50	
	7348	Water Conservation Program	\$5,000	\$628	\$1,000	-\$4,000	
	8650	Clean-Up Costs	\$0	\$0	\$0	\$0	
	8735	Misc Department Expense	\$0	\$0	\$0	\$0	
Total Other Expenses			\$5,300	\$628	\$1,250	-\$4,050	Decrease in anticipated expenses

500-WATER DEPARTMENT	Acct. Code	Account Title	Adjusted Mid- Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences
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Expenditures

Rent and utilities	6000 Cell Phones	\$2,600	\$1,948	\$2,725	\$125	
	6025 Telephone	\$10,000	\$6,248	\$10,300	\$300	
	7352 Rent - Office & Other Structures	\$4,500	\$2,838	\$4,635	\$135	
	8610 Electric	\$88,000	\$58,602	\$91,000	\$3,000	
	8620 Gas Service	\$300	\$162	\$309	\$9	
	8630 Trash Services	\$5,500	\$3,608	\$5,600	\$100	Regular Disposal Services
	8644 Disposal Services	\$20,000	\$12,457	\$20,600	\$600	Brine Disposal Services
	8670 Street Lighting	\$700	\$244	\$700	\$0	
Total Rent and utilities		\$131,600	\$86,107	\$135,869	\$4,269	Increase in Budgeted Expenses
Repairs and maintenance						
	6405 R & M - Extinguishers	\$600		\$618	\$18	
	6422 R & M - Hydrants	\$0	\$0	\$0	\$0	
	6640 R & M - Equip & Other Non-	\$500	\$213	\$515	\$15	
	6641 R & M - Wells	\$2,500	\$585	\$2,575	\$75	\$2500 is for 3rd St well repair
	6750 R & M - Minor Tools & Equipment	\$2,000	\$782	\$2,060	\$60	
	6800 R & M - Grounds & Collection	\$1,000	\$698	\$1,030	\$30	
	6900 R & M - Buildings & Structures	\$3,500	\$1,737	\$6,105	\$2,605	\$2500 is for 3rd St repair
Total Repairs & Maint.		\$10,100	\$4,015	\$12,903	\$2,803	Increase in Budgeted Expenses
Travel and training	7323 Books, Publications & Subscriptions	\$450	\$423	\$550	\$100	
	7324 Education & Training Fees	\$8,000	\$0	\$20,000	\$12,000	Per GM Water Staff to train 16/17 & 17/18
	8410 Certifications	\$200	\$175	\$300	\$100	
	8510 Lodging and Meals Local	\$200	\$100	\$330	\$130	
	8539 Training Meals	\$100	\$100	\$3,000	\$2,900	Water Crew Lodging for Training
	8550 Mileage Reimbursement & Parking	\$400	\$302	\$750	\$350	
Total Traveling & Training		\$9,350	\$1,100	\$24,930	\$15,580	Increase for needed training

500-WATER DEPARTMENT	Acct. Code Account Title	Adjusted Mid- Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
Vehicle Maint. & Repair	7211 Misc Fuel & Diesel	\$2,500	\$1,411	\$2,575	\$75	
	7220 Gasoline	\$4,000	\$2,482	\$4,120	\$120	
	7228 Markings & Other Misc Services	\$1,000	\$317	\$1,030	\$30	
	7232 Vehicle Repairs	\$5,000	\$2,089	\$5,150	\$150	
		\$12,500	\$6,299	\$12,875	\$375	Small Increase in Budgeted Expenses
	Total Materials and Supplies	\$666,729	\$378,259	\$551,971	-\$114,758	Decrease in Budgeted Materials and Supplies
	TOTAL OPERATING EXPENSES	\$1,228,539	\$731,014	\$1,086,815	-\$141,724	Decrease in Materials, Supplies, Personnel, Taxes and Benefits
Debt Service	New Loan Administration Fee	\$0	\$0	\$11,015	\$11,015	16/17 posted incorrectly in MIP Will be adjusted
	9022 Debt Service - Principal	\$151,489	\$151,489	\$156,109	\$4,620	Per audit 15-16
	9023 Debt Service - Interest & Annual	\$125,768	\$125,768	\$109,607	-\$16,161	Per audit 15-16
Total Debt Service		\$277,257	\$277,257	\$276,731	-\$526	Decrease in Budgeted Expenses
Reserves						
	9571 Vehicle Replacement Reserve	\$0	\$0	\$0	\$0	The 16/17 numbers bring the Restricted
	9572 Capital Outlay Reserve	\$8,903	\$8,903	\$500,000	\$491,097	Reserves correct on MIP
	9573 General Contingency Reserve	\$50,000	\$50,000	\$57,000	\$7,000	
	Interfund Loan Reserve fr Bayridge	\$125,000	\$125,000	\$0	-\$125,000	The 17/18 Restricted Reserves reflect
	Debt Service Reserve	\$277,257	\$277,257	\$276,731	-\$526	the numbers in the Board Document
	9983 Basin Management Reserve	\$0	\$0	\$0	\$0	Plus a reserve set aside for debt
	9988 Water Conservation Reserve	\$0	\$0	\$0	\$0	
	Water Rate Stabalization Reserve	\$64,000	\$64,000	\$32,000	-\$32,000	
Total Reserves (Set Aside)		\$525,160	\$525,160	\$865,731	\$340,571	Budget Increase for Restricted Reserves

500-WATER DEPARTMENT	Acct. Code	Account Title	Adjusted Mid- Year 16-17	Actuals as of 03-31-17	Proposed Budget 17-18	Budget Differences	Comments
		Capital Outlay					
		Vehicles, Equip., and Fixtures	\$0	\$0	\$52,038	\$52,038	Was not be used 16-17 re-budget 17-18(Truck) \$12,042 from Vehicle Reserve Balance from Water Revenues \$39,996
		8th Street Aquifier Well, Phase 1 (Program (C) Eastern Wells)	\$141,915	\$141,915	\$30,000	-\$111,915	Paid from CIP Reserves
		8th Street Aquifier Well, Phase 2	\$0	\$0	\$250,000	\$250,000	Paid from CIP Reserves Previously budgeted for 540,000 actual costs are \$250,000
		Water Operations Facility (Repair & Maint.)	\$0	\$0	\$75,000	\$75,000	Revenue stream for this project will come from Water Revenues
		Golden State Water Company	\$103,550	\$103,550	\$0	-\$103,550	Will bill GSWC for 1/2 of invoices for Engineering
		Total Capital Outlay	\$245,465	\$245,465	\$407,038	\$161,573	Expensed less than budgeted. To be carried to 17/18 CIP overstated 16-17
		Transfer out to General	\$360,356	\$0	\$438,266	\$77,910	Increase 16/17 was 62% 17/18 80% Schedule B-Water

Schedule of Proposed Unrestricted Fund

The unrestricted Fund Balance reflects the amount to be used General Operations. There are no restrictions on these funds. The updated Restricted Reserve Schedule is attached

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

Calculations

Proposed 17-18 Unrestricted Fund Balance

Calculations

Transfers in from Capital Outlay:

From 16/17

\$1,818,014 Unrestricted Carryover

8th Street Aquifer Well,
Golden State Water

\$141,915
\$103,550

8th Street \$250,000
8th Street \$30,000
Vehicle Replacement (Truck) \$12,042

Total Revenue
Total Expenditures
Capital Outlay
Reserve Set-Asides
Transfer out to the General Fund

\$2,282,779
-\$1,228,539
-\$245,465
-\$525,160
-\$360,356

Total Revenue \$2,708,975
Total Expenditures -\$1,086,815
Capital Outlay -\$407,038
Reserve Set-Asides -\$589,000
Transfer out to the GF -\$438,266

Debt Service-Expense
Debt Reserved Used

-\$277,257
\$277,257

Debt Service- -\$276,731
Debt Reserved Used \$276,731

Projected positive as of 06/30/2017

\$168,724

Projected as of 06/30/2018 from operations

\$479,898

Beginning Unrestricted Fund Balance per Final Audit 15-16 Page 18

\$1,649,290

16/17 Reserve Set-Asides from Previous Years-Schedule D-Water

Projected Unrestricted Fund Balance as of 6/30/2017

\$1,818,014

Proposed Unrestricted Fund Balance as of 6/30/2018

\$2,297,912

Schedule C-Water	LOS OSOS COMMUNITY SERVICES DISTRICT									
	SCHEDULE OF RESTRICTED FUND BALANCES									
	WATER FUND 500									
	As of 07/01/2017									
	17-18 Budget									
	3050-Water Quality Reserve	3110-Replace. Reserve Veh. and Equipment	3111-General Contingency Reserve	3160-Capital Outlay Reserve	3163-Water Stabailzation Reserve	3165-Basin Mgt Reserve	Reserve for Debt Service	3167-Water Conser Reserve	Interfund Loan Phase I Bayridge Reserve	TOTALS
Per Audit 2014-2015	\$91,517	\$12,042	\$208,783	\$512,520	\$192,856	\$50,031	\$0	\$59,288		\$1,127,038
Not yet Recorded 2014-2015 (To be adjusted 16/17)	\$0	\$0	\$0	\$124,368	\$0	\$0	\$0	\$0	\$125,000	\$249,368
Adopted Budget 2015-2016 (To be adjusted 16/17)	\$0	\$0	\$25,000	\$65,000	\$32,000	\$0	\$0	\$0	\$0	\$122,000
Adopted Budget 2016-2017 To be recorded 16/17	\$0	\$0	\$25,000	\$65,000	\$32,000	\$0	\$0	\$0	\$0	\$122,000
8th Street Aquifer Well, Phase 1				-\$141,915						-\$141,915
Golden Gate				-\$103,550						-\$103,550
Reserve for Debt Service 16/17							\$277,257			\$277,257
Debt Service Payment 16/17							-\$277,257			-\$277,257
Sub-Total as of 06/31/17	\$91,517	\$12,042	\$258,783	\$521,423	\$256,856	\$50,031	\$0	\$59,288	\$125,000	\$1,374,941

4/18/2017

	As of 07/01/2017									
	17-18 Budget									
Activity 17/18	3050-Water Quality Reserve	3110-Replace. Reserve Veh. and Equipment	3111-General Contingency Reserve	3160-Capital Outlay Reserve	3163-Water Stabailzation Reserve	3165-Basin Mgt Reserve	Reserve for Debt Service	3167-Water Conser Reserve	Interfund Loan Phase I Bayridge Reserve	TOTALS
Proposed Budget 17/18										
To be recorded 17/18 after Final Budget Approval			\$57,000	\$500,000	\$32,000					\$589,000
8th Street Aquifer Well, Phase 1				-\$30,000						-\$30,000
8th Street Aquifer Well, Phase 11				-\$250,000						-\$250,000
Reserve for Debt Service 17/18							\$276,731			\$276,731
Debt Service Payment 17/18							-\$276,731			-\$276,731
Totals	\$91,517	\$12,042	\$315,783	\$741,423	\$288,856	\$50,031	\$0	\$59,288	\$125,000	\$1,683,941
	3050-Water Quality Reserve	3110-Replace. Reserve Veh. and Equipment	3111-General Contingency Reserve	3160-Capital Outlay Reserve	3163-Water Stabailzation Reserve	3165-Basin Mgt Reserve	Reserve for Debt Service	3167-Water Conserva Reserve	Interfund Loan Phase I Bayridge Reserve	TOTALS
	17/18	17/18	17/18	17/18	17/18	17/18	17/18	17/18	17/18	17/18
Correct Balance as of 6/30/2017	\$91,517	\$12,042	\$258,783	\$521,423	\$256,856	\$50,031	\$0	\$59,288	\$125,000	\$1,374,941
MIP General Ledger Balance 03/31/2017	\$91,517	\$12,042	\$208,783	\$512,520	\$192,856	\$50,031	\$0	\$59,288	\$0	\$1,127,037
Adjustment to be done 06/30/17	\$0	\$0	\$50,000	\$8,903	\$64,000	\$0	\$0	\$0	\$125,000	\$247,904

4/18/2017

Schedule A
LOS OSOS COMMUNITY SERVICES DISTRICT
PERSONNEL BUDGET FISCAL YEAR 2017-2018

Administration Employees		16/17	17/18	Hourly Rate	17/18	17/18	17/18	
Title	Hire Date	Hourly Rate	Increase	17/18 Budget	Annual Compensation	Total Benefits	Total Personnel Costs	
			2 PERCENT					
Administrative Assistant-Part Time	9/23/2013	\$15.70	\$0.31	\$16.01	26,640	5,328	31,968	Part Time
Administrative Services Manager	7/15/2005	\$35.00	\$0.70	\$35.70	74,256	26,990	101,246	100%
Total Administration					100,896	32,318	133,214	
Water SLOCEA Employees		Hourly Rate	Increase	Hourly Rate	Annual	17/18	17/18	
Title	Hire Date	Hourly Rate	2 PERCENT	17/18 Budget	Compensation	Total Benefits	Total Personnel Costs	
					100% Water			
Water Resource Crew Leader	10/1/1999	\$37.30	\$0.75	\$38.05	\$79,144	\$27,700	\$106,844	100%
Water Resource Operator III	7/19/2006	\$28.55	\$0.57	\$29.12	\$60,570	\$21,199	\$81,769	100%
Utility Compliance Technician III	7/21/2003	\$40.80	\$0.82	\$41.62	\$86,570	\$30,299	\$116,869	100%
Water Resource Operator III	2/12/2007	\$28.55	\$0.57	\$29.12	\$60,570	\$21,199	\$81,769	100%
Water Resource Operator III	8/26/2010	\$28.55	\$0.57	\$29.12	\$60,570	\$21,199	\$81,769	100%
Water Resource Operator I	3/19/2012	\$19.15	\$0.38	\$19.53	\$40,622	\$14,218	\$54,840	100%
**Administrative/Acctg Assistant II	8/12/2013	\$22.55	\$0.45	\$23.00	\$47,840	\$16,744	\$64,584	100%
Utility Compliance Technician II	8/19/2013	\$26.90	\$0.54	\$27.44	\$57,075	\$19,976	\$77,052	100%
Total Water SLOCEA					\$492,960	\$172,536	\$665,496	
Annual Cost These costs allocated to Water 65%, Bayridge 5%, and Drainage 30%.								
Water Crew Only								
TOTAL ADMINISTRATION					\$100,896	\$32,318	\$133,214	
TOTAL WATER					\$492,960	\$172,536	\$665,496	
TOTAL FIRE					\$119,600	\$29,080	\$148,680	
TOTALS					\$713,456	\$233,934	\$947,390	

Initial Proposed FY17/18 Budget

4/18/2017

**LOS OSOS COMMUNITY SERVICES DISTRICT
PERSONNEL BUDGET FISCAL YEAR 2017-2018**

Water SLOCEA Employees	Hire Date	16/17 Hourly Rate	2% Increase	Hourly Rate 17/18 Budget	Annual Compensation	17/18 Total Benefits	17/18 Total Personnel Costs	
Title								
								100% Water
Water Resource Crew Leader	10/1/1999	\$37.30	\$0.75	\$38.05	\$51,444	\$18,005	\$69,449	65%
Water Resource Operator III	7/19/2006	\$28.55	\$0.57	\$29.12	\$39,370	\$13,780	\$53,150	65%
Utility Compliance Technician III	7/21/2003	\$40.80	\$0.82	\$41.62	\$86,570	\$30,299	\$116,869	100%
Water Resource Operator III	2/12/2007	\$28.55	\$0.57	\$29.12	\$39,370	\$13,780	\$53,150	65%
Water Resource Operator III	8/26/2010	\$28.55	\$0.57	\$29.12	\$39,370	\$13,780	\$53,150	65%
Water Resource Operator I	3/19/2012	\$19.15	\$0.38	\$19.53	\$26,405	\$9,242	\$35,646	65%
**Administrative/Acctg Assistant II	8/12/2013	\$22.55	\$0.45	\$23.00	\$47,840	\$16,744	\$64,584	100%
Utility Compliance Technician II	8/19/2013	\$26.90	\$0.54	\$27.44	\$57,075	\$19,976	\$77,052	100%

Total Water SLOCEA **\$387,444** **\$135,605** **\$523,049**

Annual Cost These costs allocated to Water 65%, Bayridge 5%, and Drainage 30%.

Water Crew Only

Bayridge SLOCEA Employees 5%	Hire Date	16/17 Hourly Rate	2% Increase	Hourly Rate 17/18 Budget	Annual Compensation	17/18 Total Benefits	17/18 Total Personnel Costs	
Title								
								100% Water
Water Resource Crew Leader	10/1/1999	\$37.30	\$0.75	\$38.05	\$3,957	\$1,385	\$5,342	5%
Water Resource Operator III	7/19/2006	\$28.55	\$0.57	\$29.12	\$3,028	\$1,060	\$4,088	5%
Water Resource Operator III	2/12/2007	\$28.55	\$0.57	\$29.12	\$3,028	\$1,060	\$4,088	5%
Water Resource Operator III	8/26/2010	\$28.55	\$0.57	\$29.12	\$3,028	\$1,060	\$4,088	5%
Water Resource Operator I	3/19/2012	\$19.15	\$0.38	\$19.53	\$2,031	\$711	\$2,742	5%

Total Bayridge SLOCEA **5%** **\$15,074** **\$5,276** **\$20,350**

Initial Proposed FY17/18 Budget

4/18/2017

LOS OSOS COMMUNITY SERVICES DISTRICT
PERSONNEL BUDGET FISCAL YEAR 2017-2018

Drainage SLOCEA Employees 30%

Title	Hire Date	16/17 Hourly Rate	2% Increase	Hourly Rate 17/18 Budget	Annual Compensation	17/18 Total Benefits	17/18 Total Personnel Costs	
Water Resource Crew Leader	10/1/1999	\$37.30	\$0.75	\$38.05	\$23,743	\$8,310	\$32,053	30%
Water Resource Operator III	7/19/2006	\$28.55	\$0.57	\$29.12	\$18,171	\$6,360	\$24,531	30%
Water Resource Operator III	2/12/2007	\$28.55	\$0.57	\$29.12	\$18,171	\$6,360	\$24,531	30%
Water Resource Operator III	8/26/2010	\$28.55	\$0.57	\$29.12	\$18,171	\$6,360	\$24,531	30%
Water Resource Operator I	3/19/2012	\$19.15	\$0.38	\$19.53	\$12,187	\$4,265	\$16,452	30%

Total Drainage SLOCEA 30% **\$90,443** **\$31,655** **\$122,097**

Administration and Water 17/18 **\$593,856** **\$204,854** **\$798,710**

Fire Department 17/18

Total Reserve Firefighters (Maximum 25) **\$119,600** **\$29,080** **\$148,680**

*Each Reserve firefighter can work up to 960 hrs per fiscal year.

Analysis shows that the average that any of them work is approximately

half that time. This budget information reflects the average in total that

they actually work. Budgeted 22 Reserve Firefighters all 25 positions never filled at one time.

Budget based on prior expenses plus 5%

Total Los Osos Community Services District **\$713,456** **\$233,934** **\$947,390**

Personnel, Taxes and Fringe Benefits

for Fiscal Year ending 06/30/2018

Initial Proposed FY17/18 Budget

4/18/2017

**LOS OSOS COMMUNITY SERVICES DISTRICT
COST ALLOCATION PLAN
MID-YEAR 1**

Schedule B

\$581,220

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	Waste Water	TOTALS
Allocation Per Cent	21.00%	62.00%	2.00%	8.00%	1.50%	1.00%	4.50%	100.00%
AMOUNT ALLOCATED	\$122,056	\$360,356	\$11,624	\$46,498	\$8,718	\$5,812	\$26,155	\$581,220

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

\$547,832

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	TOTALS
Allocation Per Cent	10.00%	80.00%	1.50%	6.00%	1.50%	1.00%	100.00%
AMOUNT ALLOCATED	\$54,783	\$438,266	\$8,217	\$32,870	\$8,217	\$5,478	\$0 \$547,832