

Account No. & Name		A FY 2015-16 ACTUAL	B PROPOSED FINAL FY 2016-2017	C PROPOSED REVISED FY 2017-2018	D Increase (Decrease) in FY 2017-18	E % Change FY 2017-18 Proposed vs. FY 2016-17
40000 Property Tax & Assessment Revenue						
40100	Current Year Tax Revenue	\$ 1,550,007	\$ 1,663,000	\$ 1,704,575	\$ 41,575	2.5%
40200	Current Year Supp. Tax Revenue	\$ 10,407	\$ 18,000	\$ 18,450	\$ 450	2.5%
40300	Prior Year Tax Revenue	\$ 25,458	\$ 11,200	\$ 11,480	\$ 280	2.5%
40400	Homeowner's Prop Tax Relief	\$ 16,353	\$ 18,000	\$ 18,450	\$ 450	2.5%
40500	RDA Pass-Thru from Cities	\$ 966,642	\$ 825,000	\$ 845,625	\$ 20,625	2.5%
Total Property Tax Income		\$ 2,568,867	\$ 2,535,200	\$ 2,598,580	\$ 63,380	2.5%
41000 Interest Income						
		\$ 72,785	\$ 60,000	\$ 60,000	\$ -	-
42000 Contributions						
		\$ 3,500	\$ 3,500	\$ 5,000	\$ 1,500	42.9%
43000 Gain/Loss or Sale/Displ of Asset						
44000 Programs						
44100	Gov't Grant Income	\$ 19,246	\$ 400	\$ -	\$ (400)	-100.0%
44200	Non Gov't (Misc) Grant Income			\$ -	\$ -	
45000 Capital Gain/Loss						
45100	Cal Trust FMV - Capital Gain or (Loss)	\$ 7,553		\$ -	\$ -	
48000 FMV Investment						
48100	LAIF FMV Investment	\$ 1,988	\$ -	\$ -	\$ -	
49000 Misc. Income						
49100	Non Grant Income	\$ 42,761	\$ 29,000	\$ 6,000	\$ (23,000)	-79.3%
49200	Cal Card Incentive	\$ 815	\$ 1,000	\$ 500	\$ (500)	-50.0%
49300	Water Wise Landscape Wrkshps	\$ 1,750	\$ 1,000	\$ 1,000	\$ -	
49400	Qualified Water Efficient Landscaper	\$ 8,800	\$ 6,700	\$ 6,700	\$ -	
49900	Misc. Income	\$ 15,080	\$ 12,000	\$ 13,000	\$ 1,000	8.3%
Total Misc. Income		\$ 69,206	\$ 49,700	\$ 27,200	\$ (22,500)	-45.3%
TOTAL GROSS INCOME		\$ 2,743,145	\$ 2,648,800	\$ 2,690,780	\$ 41,980	1.6%
50000 Payroll Expenses						
50100 Wages						
50110	Directors	\$ 25,755	\$ 32,900	\$ 35,000	\$ 2,100	6.4%
50120	Salary employees	\$ 485,629	\$ 628,000	\$ 669,000	\$ 41,000	6.5%
50130	Hourly employees	\$ 357,313	\$ 393,000	\$ 477,900	\$ 84,900	21.6%
50140	Interns	\$ 10,836	\$ -	\$ -	\$ -	
Total Wages		\$ 879,533	\$ 1,053,900	\$ 1,181,900	\$ 128,000	12.1%
50200	Payroll Taxes	\$ 67,068	\$ 81,000	\$ 95,500	\$ 14,500	17.9%
50310	Med/Den/Vis/LI/LTD/STD	\$ 174,746	\$ 192,000	\$ 223,200	\$ 31,200	16.3%
50300 Retirement						
50320	CalPERS Retirement	\$ -	\$ -	\$ -	\$ -	
50321	Classic - ER Pd Member Contribution	\$ 35,229	\$ 34,000	\$ 25,600	\$ (8,400)	-24.7%
50322	Classic-Employer Contribution	\$ 36,111	\$ 38,000	\$ 27,900	\$ (10,100)	-26.6%
50325	PEPRA-Employer Contribution	\$ 19,340	\$ 30,000	\$ 47,900	\$ 17,900	59.7%
50328	Unfunded PERS Payment	\$ 9,094	\$ 11,200	\$ 15,000	\$ 3,800	33.9%
50329/50333	GASB68 Correction	\$ (63,811)	\$ -	\$ -	\$ -	
Total Retirement		\$ 35,963	\$ 113,200	\$ 116,400	\$ 3,200	2.8%
50400	Payroll Processing Fees	\$ 3,494	\$ 4,000	\$ 4,100	\$ 100	2.5%
50500	Vacation Expense	\$ 6,774	\$ -	\$ -	\$ -	
Total Payroll Expense		\$ 1,167,578	\$ 1,444,100	\$ 1,621,100	\$ 177,000	12.3%
51000 Administration Expenses						
51100	Accounting fees	\$ 11,508	\$ 42,000	\$ 38,000	\$ (4,000)	-9.5%
51125	Administrative Support	\$ 23,977	\$ 16,000	\$ (16,000)	\$ -	
51150	Banking fees	\$ 524	\$ 500	\$ 500	\$ -	
51200	Board of Director Expenses			\$ -	\$ -	
51210	Conference & Tours fees	\$ 2,385	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%
51220	Elections	\$ -	\$ 13,000	\$ -	\$ (13,000)	-100.0%
51230	Legal Notices	\$ 1,083	\$ 1,000	\$ 500	\$ (500)	-50.0%
51240	Meals	\$ 594	\$ 600	\$ 600	\$ -	
51250	Health/Life Insurance	\$ 19,942	\$ 23,000	\$ 23,500	\$ 500	2.2%
51260	Mileage	\$ 1,718	\$ 2,000	\$ 2,000	\$ -	
51270	Miscellaneous	\$ 273	\$ 1,200	\$ 500	\$ (700)	-58.3%
51280	Travel & Lodging	\$ 1,471	\$ 500	\$ 500	\$ -	
Total Board Expense		\$ 27,466	\$ 46,300	\$ 31,600	\$ (14,700)	-31.7%
51300	Consulting	\$ 139,867	\$ 146,000	\$ 60,000	\$ (86,000)	-58.9%

Account No. & Name		A FY 2015-16 ACTUAL	B PROPOSED FINAL FY 2016-2017	C PROPOSED REVISED FY 2017-2018	D Increase (Decrease) in FY 2017-18	E % Change FY 2017-18 Proposed vs. FY 2016-17
51400	Dues, fees, memberships, subscriptions	\$ 33,271	\$ 33,000	\$ 28,000	\$ (5,000)	-15.2%
51500	Engineering fees	\$ -	\$ 30,000	\$ 25,000	\$ (5,000)	-16.7%
51550	Liquidation of Asset Exp.	\$ -	\$ -	\$ -	\$ -	
51600	Legal fees	\$ 38,460	\$ 85,000	\$ 50,000	\$ (35,000)	-41.2%
51700	Office expenses					
51710	Equipment, Equipment repair	\$ 12,684	\$ 14,500	\$ 14,500	\$ -	
51720	Computer/printer supplies	\$ 10,479	\$ 7,000	\$ 7,000	\$ -	
51730	Maintenance/Janitorial	\$ 9,476	\$ 11,000	\$ 11,200	\$ 200	1.8%
51740	Miscellaneous	\$ 460	\$ 500	\$ 500	\$ -	
51750	Postage	\$ 1,155	\$ 1,200	\$ 1,200	\$ -	
51760	Supplies	\$ 6,035	\$ 7,000	\$ 6,500	\$ (500)	-7.1%
51765	Computer/Technical Support	\$ 21,873	\$ 30,500	\$ 30,500	\$ -	
51770	Telecommunications	\$ 13,427	\$ 17,000	\$ 17,300	\$ 300	1.8%
51780	Utilities	\$ 24,032	\$ 30,000	\$ 30,600	\$ 600	2.0%
Total Office Expense		\$ 99,621	\$ 118,700	\$ 119,300	\$ 600	0.5%
51800	Meeting refreshments	\$ 2,513	\$ 3,500	\$ 3,000	\$ (500)	-14.3%
51900	Staff Expenses					
51910	Education	\$ 2,385	\$ 14,250	\$ 14,500	\$ 250	1.8%
51920	Conference & Tours fees	\$ 1,973	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%
51930	Meals	\$ 653	\$ 1,000	\$ 1,000	\$ -	
51940	Mileage	\$ 1,875	\$ 2,250	\$ 2,250	\$ -	
51950	Miscellaneous	\$ 565	\$ 900	\$ 800	\$ (100)	-11.1%
51955	Recruitment	\$ 13,163	\$ 52,000	\$ 2,500	\$ (49,500)	-95.2%
51960	Travel & Lodging	\$ 510	\$ 1,650	\$ 1,000	\$ (650)	-39.4%
51970	Uniform Expense	\$ 3,865	\$ 6,000	\$ 4,000	\$ (2,000)	-33.3%
Total Staff Expense		\$ 24,989	\$ 83,050	\$ 30,050	\$ (53,000)	-63.8%
51990	Tax collection fees	\$ 4,241	\$ 4,200	\$ 4,300	\$ 100	2.4%
Total Administration Expense		\$ 406,437	\$ 608,250	\$ 389,750	\$ (218,500)	-35.9%
51999	Non-Operating General Expenses					
51999-1	Facilities	\$ 5,004	\$ 3,800	\$ 2,000	\$ (1,800)	-47.4%
51999-2	Furniture & Equipment	\$ 26,786	\$ 7,500	\$ 2,000	\$ (5,500)	-73.3%
Total Non-Operating General Expenses		\$ 31,790	\$ 11,300	\$ 4,000	\$ (7,300)	-64.6%
52000	Depreciation Expense					
52100	Depr-Bldgs & Fixtures					
52200	Depr-Office Furniture & Equip					
52300	Depr-Vehicles & Implements					
52400	Depr-Garden & Hardscape					
Total Depreciation Expense		\$ -	\$ -	\$ -	\$ -	
53000	Insurance Expenses					
53100	Bonding	\$ 1,000	\$ 2,000	\$ 2,000	\$ -	
53200	Liability	\$ 26,505	\$ 29,000	\$ 29,600	\$ 600	2.1%
53300	Property	\$ 4,528	\$ 5,000	\$ 5,100	\$ 100	2.0%
53400	Workers' Comp	\$ 20,200	\$ 25,000	\$ 30,923	\$ 5,923	23.7%
Total Insurance Expense		\$ 52,233	\$ 61,000	\$ 67,623	\$ 6,623	10.9%
54000	Operation Expenses (basins, garden, park, landscaping)					

Account No. & Name		A FY 2015-16 ACTUAL	B PROPOSED FINAL FY 2016-2017	C PROPOSED REVISED FY 2017-2018	D Increase (Decrease) in FY 2017-18	E % Change FY 2017-18 Proposed vs. FY 2016-17
54150	Equipment & Vehicles				\$ -	
54160	Equipment	\$ 1,191	\$ 4,000	\$ 3,000	\$ (1,000)	-25.0%
54170	Fuel	\$ 3,186	\$ 3,500	\$ 4,000	\$ 500	14.3%
54180	Repairs, Maint & Supplies	\$ 5,440	\$ 10,300	\$ 8,500	\$ (1,800)	-17.5%
Total Equipment & Vehicles		\$ 9,817	\$ 17,800	\$ 15,500	\$ (2,300)	-12.9%
54200	Fence Expense	\$ 2,710	\$ 3,500	\$ 2,000	\$ (1,500)	-42.9%
54250	Hardscape Expenses	\$ 853	\$ 8,200	\$ 10,000	\$ 1,800	22.0%
54300	Irrigation Expenses	\$ 10,331	\$ 6,500	\$ 5,000	\$ (1,500)	-23.1%
54350	Landscape Maint & Supplies	\$ 33,320	\$ 47,000	\$ 65,000	\$ 18,000	38.3%
54400	Miscellaneous	\$ -	\$ 1,200	\$ 1,200	\$ -	
54450	Percolation Maintenance	\$ 39,190	\$ 10,000	\$ 90,000	\$ 80,000	800.0%
54500	Pest Control	\$ 426	\$ 600	\$ 7,000	\$ 6,400	1066.7%
54550	Signage	\$ 640	\$ 20,000	\$ 30,000	\$ 10,000	50.0%
54600	Small Tools and Supplies	\$ 2,445	\$ 5,000	\$ 6,000	\$ 1,000	20.0%
54650	Structural Maintenance	\$ 8,933	\$ 16,500	\$ 16,500	\$ -	
54700	Temporary Help	\$ -	\$ -	\$ 2,000	\$ 2,000	
54750	Trash Cleanup & Disposal	\$ 4,741	\$ 5,000	\$ 5,000	\$ -	
54800	Utilities	\$ 3,517	\$ 6,500	\$ 7,500	\$ 1,000	15.4%
54850	Weed Abatement	\$ 10,450	\$ 10,000	\$ 10,200	\$ 200	2.0%
54900	Charge for Services	\$ -	\$ -	\$ -	\$ -	
Total 54000 Total Operation Expense		\$ 127,373	\$ 157,800	\$ 272,900	\$ 115,100	72.9%
55000 Permits and Fees		\$ 4,232	\$ 500	\$ 1,000	\$ 500	100.0%
56000 Public Education/Relations					\$ -	
56100	Advertising , Promotional	\$ 21,427	\$ 43,500	\$ 50,000	\$ 6,500	14.9%
56200	Critter Expenses	\$ 986	\$ 800	\$ 800	\$ -	
56300	District Events					
56310	Earth Day	\$ 19,109	\$ 16,000	\$ 8,000	\$ (8,000)	-50.0%
56320	Educational Grant	\$ 10,038	\$ 27,500	\$ 26,000	\$ (1,500)	-5.5%
56330	Outreach Events	\$ 4,865	\$ 9,700	\$ 9,000	\$ (700)	-7.2%
56340	Water Fair	\$ 4,919	\$ 4,100	\$ 5,000	\$ 900	22.0%
56350	Poster Art Contest	\$ 15,825	\$ 10,000	\$ 10,000	\$ -	0.0%
56360	Miscellaneous	\$ 4,421	\$ 5,000	\$ 3,000	\$ (2,000)	-40.0%
56370	School Tours	\$ 14,884	\$ 28,500	\$ 25,000	\$ (3,500)	-12.3%

**FY 2016/17 Proposed Final Budget
FY 2017/18 Proposed Budget**

Account No. & Name			A FY 2015-16 ACTUAL	B PROPOSED FINAL FY 2016-2017	C PROPOSED REVISED FY 2017-2018	D Increase (Decrease) in FY 2017-18	E % Change FY 2017-18 Proposed vs. FY 2016-17
	56380	Public Ed/Workshops	\$ 9,604	\$ 25,000	\$ 15,000	\$ (10,000)	-40.0%
	56390	Youth Education	\$ 3,503	\$ 5,000	\$ 10,000	\$ 5,000	100.0%
Total District Events			\$ 87,168	\$ 130,800	\$ 111,000	\$ (19,800)	-15.1%
	56400	Community Events/Sponsorships	\$ 6,048	\$ 15,000	\$ 14,000	\$ (1,000)	-6.7%
	56500	Informational materials	\$ 2,896	\$ 32,000	\$ 28,500	\$ (3,500)	-10.9%
	56550	Recycled Water Conversion Incentive	\$ -			\$ -	
	56600	Supplies (give-always)	\$ 7,355	\$ 6,000	\$ 4,000	\$ (2,000)	-33.3%
	56700	Web design/maintenance	\$ 1,753	\$ 3,000	\$ 6,500	\$ 3,500	116.7%
Total Public Ed.Relations Expense			\$ 127,633	\$ 231,100	\$ 214,800	\$ (16,300)	-7.1%
57000 Program Expense						\$ -	
	57001	Grant Related	\$ 11,822	\$ -	\$ -	\$ -	
	57002	Non Grant Related	\$ 187	\$ -	\$ -	\$ -	
57500 Expense Reimbursables Clearing			\$ 445		\$ -	\$ -	
58000 Capital Clearing Account			\$ -	\$ 30,000		\$ (30,000)	-100.0%
59000 Miscellaneous Expenses			\$ 16,099			\$ -	
69000 Prior Years Expense			\$ -			\$ -	
69999 Uncategorized Expenses						\$ -	
TOTAL EXPENSES			\$ 1,945,829	\$ 2,544,050	\$ 2,571,173	\$ 27,123	1.1%
NET BUDGETED INCOME			\$ 797,316	\$ 104,750	\$ 119,607	\$ 14,857	14.2%