

June 11, 2017
PROPOSED FY 2018-19 BUDGET

	C	D	E	F	G	H	Z	AA	AB	AC	AD	AK
2							FY 17/18 ADOPTED BUDGET	FY 18/19 PROPOSED BUDGET	BUDGET VARIANCE (\$)	BUDGET VARIANCE (%)	FINANCE COMMITTEE BUDGET NOTES	
3						REVENUES:						
4						40000 · Property Tax & Assessment Revenue						
5						40100 · Current Yr Tax Revenue	\$ 1,839,624	\$ 1,931,600	\$ 91,976	5.0%		
6						40200 · Current Yr Supplemental Tax Revenue	19,557	20,500	943	4.8%		
7						40300 · Prior Yr Tax Revenue	12,169	12,800	631	5.2%		
8						40400 · Homeowner's Prop Tax Relief	19,557	20,500	943	4.8%		
9						40500 · RDA Pass-Thru from Cities	896,363	941,200	44,838	5.0%		
11						Total 40000 · Property Tax & Assessment Revenue	2,787,270	2,926,600	139,330	5.0%	Hard-keyed add amt FY 17/18 based receipts to date	
12						41000 · Interest Income	60,000	60,200	200	0.3%		
13						42000 · Contributions/Sponsorships	-	-	-			
14						43000 · Gain/Loss Sale/Dispose of Asset	-	-	-			
15						44000 · Grant Income						
16						44100 · Govt Grant Income	-	-	-			
17						44200 · Non-Govt Grant Income	-	-	-			
19						Total 44000 · Grant Income	-	-	-			
20						45000 · Capital Gain/Loss						
21						45100 · CalTRUST Interest income	-	-	-			
23						Total 45000 · Capital Gain/Loss	-	-	-			
24						48000 · FMV Investment Accounts						
25						48100 · LAIF FMV Investment	-	-	-			
27						Total 48000 · FMV Investment Accounts	-	-	-			
28						49000 · Miscellaneous Income						
29						49100 · Agreement Income	12,000	33,500	21,500	179.2%		
30						49200 · Cal Card Incentive	500	1,300	800	160.0%		
31						49300 · Water Wise Workshops						
32						49400 · QWEL	2,000	1,500	(500)	-25.0%		
33						49500 · Lease Revenue		12,000	12,000	100.0%		
34						49900 · Misc Income	3,000	3,000	-			
36						Total 49000 · Miscellaneous Income	17,500	51,300	33,800	193.1%		
38						TOTAL REVENUES	2,864,770	3,038,100	173,330	6.1%		
40						EXPENSES:						
41						50000 · Payroll Expenses						
42						50100 · Wages						
43						50110 · Directors Wages	35,000	35,000	-			
44						50120 · Salary Employee Wages	693,400	705,500	12,100	1.7%		
45						50130 · Hourly Employee Wages	485,800	592,100	106,300	21.9%		
46						50140 · Intern Wages	-	-	-			
48						Total 50100 · Wages	1,214,200	1,332,600	118,400	9.8%		
49						50200 · Payroll taxes	100,000	105,900	5,900	5.9%		
50						50310 · Med/Dentl/Vision/Life/Dis. Ins	253,000	265,600	12,600	5.0%		
51						50311 · EE Medical Premium	-	(10,000)	(10,000)	0.0%		
52						50312 · Emp Benefits - Healthy Living	-	600	600	0.0%		
53						50300 · Retirement						
54						50328 PERS Unfunded	15,000	21,700	6,700	44.7%		
55						50320 · CalPERS Retirement EE PAID	-	-	-			
56						50321 · Classic - ER Paid Member Contr.	26,100	27,900	1,800	6.9%		
57						50322 · Classic-Employer Contribution	28,500	32,200	3,700	13.0%		
58						50325 · PEPR- Employer Contribution	48,500	61,394	12,894	26.6%		
59						50333 GASB 68 Contra (Revenue)/Exp	-		-			
61						Total 50300 · Retirement	118,100	143,194	25,094	21.2%		
62						50400 · Payroll processing fees	4,580	5,000	420	9.2%		
63						50500 · Vacation Expense	-	-	-			
65						Total 50000 · Payroll Expenses	1,689,880	1,842,894	153,014	9.1%		
66						51000 · Administration Expenses						
67						51100 · Accounting & Audit Fees	38,000	48,500	10,500	27.6%		
68						51125 · Administrative Support	-	-	-			
69						51150 · Banking Fees	500	500	-			
70						51200 · Board of Director's Expenses						
71						51210 · Conference & Tour Fees	4,000	4,100	100	2.5%		
72						51220 · Election Expenses	-	50,000	50,000		\$50,000 one-time Board election expense	
73						51230 · Legal Notices/Director Related	500	500	-			

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74						51240 · Meals	600	1,000	400	66.7%		
75						51250 · Medical & Life Insurance	23,500	24,364	864	3.7%		
76						51260 · Mileage	2,000	2,000	-			
77						51270 · Miscellaneous	500	500	-			
78						51280 · Travel & Lodging	500	500	-			
80						Total 51200 · Board of Director's Expenses	31,600	82,964	51,364	162.5%		
81						51300 · Consulting Fees	21,000	9,000	(12,000)	-57.1%		
82						51400 · Dues,Fees,Memberships,Subscrip.	38,585	39,725	1,140	3.0%		
83						51500 · Engineering Fees	29,000	50,000	21,000	72.4%		
84						51600 · Legal Fees	59,000	35,000	(24,000)	-40.7%		
85						51700 · Office Expenses						
86						51710 · Equipment, Equipment Repair	11,500	13,000	1,500	13.0%		
87						51720 · Computer/Printer Supplies	5,000	3,500	(1,500)	-30.0%		
88						51730 · Maintenance/Janitorial	12,200	13,000	800	6.6%		
89						51740 · Miscellaneous	500	500	-			
90						51750 · Postage	1,200	1,200	-			
91						51760 · Supplies	3,000	3,000	-			
92						51765 · Computer/Technical Support	14,500	15,500	1,000	6.9%		
93						51770 · Telecommunications	16,200	16,200	-			
94						51780 · Utilities	28,600	29,600	1,000	3.5%		
96						Total 51700 · Office Expenses	92,700	95,500	2,800	3.0%		
97						51800 · Meeting Refreshments	3,000	3,000				
98						51900 · Staff Expenses						
99						51910 · Education	17,000	15,000	(2,000)	-11.8%		
100						51920 · Conference & Tour Fees	4,000	4,500	500	12.5%		
101						51930 · Meals	1,000	1,000	-			
102						51940 · Mileage	3,500	3,000	(500)	-14.3%		
103						51950 · Miscellaneous	800	800	-			
104						51955 · Recruitment	2,500	2,500	-			
105						51960 · Travel & Lodging	4,500	2,500	(2,000)	-44.4%		
106						51970 · Uniform Expense	4,000	5,000	1,000	25.0%		
108						Total 51900 · Staff Expenses	37,300	34,300	(3,000)	-8.0%		
109						51990 · Tax Collections Fees	4,300	4,400	100	2.3%		
111						Total 51000 · Administration Expenses	354,985	402,889	47,904	13.5%		
112						51999 · Non-Operating General Expenses						
113						51999-1 · Facilities	4,000	4,000	-			
114						51999-2 · Furniture & Equipment	8,000	50,000	42,000	525.0%	One-time security camera \$40K & server \$6K	
116						Total 51999 · Non-Operating General Expenses	12,000	54,000	42,000	-		
117						52000 · Depreciation Expense						
118						52100 · Depr-Bldgs & Fixtures	-	-	-			
119						52200 · Depr-Office Furniture & Equip	-	-	-			
120						52300 · Depr-Vehicles & Implements	-	-	-			
121						52400 · Depr-Garden & Hardscape	-	-	-			
122						52000 · Depreciation Expense - Other	-	-	-			
124						Total 52000 · Depreciation Expense	-	-	-			
125						53000 · Insurance Expenses						
126						53100 · Bonding	2,000	2,000	-			
127						53200 · Liability	29,600	30,200	600	2.0%		
128						53300 · Property	5,100	5,200	100	2.0%		
129						53400 · Workers' Comp	31,655	35,800	4,145	13.1%		
130						53500 · Reimbursement - Insurance	-	-	-			
132						Total 53000 · Insurance Expenses	68,355	73,200	4,845	7.1%		
133						54000 · Operation Expenses						
134						54150 · Equipment & Vehicles						
135						54160 · Equipment	3,000	3,100	100	3.3%		
136						54170 · Fuel	4,000	4,400	400	10.0%		
137						54180 · Repairs, Maint & Supplies	8,500	9,000	500	5.9%		
139						Total 54150 · Equipment & Vehicles	15,500	16,500	1,000	6.5%		
140						54200 · Fence Expenses	19,000	87,500	68,500	360.5%	\$85K one-time fence Confluence & Wilderness.	
141						54250 · Hardscape Expenses	10,000	10,000	-			
142						54300 · Irrigation Expenses	5,000	4,000	(1,000)	-20.0%		

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143						54350 · Landscape Maint & Supplies	77,000	40,300	(36,700)	-47.7%		
144						54400 · Miscellaneous	1,200	1,200	-			
145						54450 · Basin Percolation Maintenance	90,000	16,000	(74,000)	-82.2%		
146						54500 · Pest Control	4,000	4,000	-			
147						54550 · Signage	47,000	57,000	10,000	21.3%	\$50,000 one-time WCC & basins signage.	
148						54600 · Small Tools & Supplies	6,000	6,000	-			
149						54650 · Structural Maintenance	16,500	16,000	(500)	-3.0%		
150						54700 · Temporary Help	-	-	-			
151						54750 · Trash Cleanup & Disposal	5,000	5,100	100	2.0%		
152						54800 · Utilities	7,500	7,700	200	2.7%		
153						54850 · Weed Abatement	10,200	7,500	(2,700)	-26.5%		
155						Total 54000 · Operation Expenses	313,900	278,800	(35,100)	-11.2%		
156						55000 · Permits & Fees	1,000	1,000	-			
157						56000 · Public Education/Relations						
158						56100 · Advertising	50,000	27,000	(23,000)	-46.0%		
159						56200 · Critter Expenses	800	800	-			
160						56300 · District Events						
161						56310 · Earth Day	8,000	8,000	-			
162						56320 · Educational Grant	21,000	21,000	-			
163						56330 · Outreach Events	10,000	9,500	(500)	-5.0%		
164						56340 · Water Fair	3,700	3,700	-			
165						56350 · Poster Art Contest	10,000	10,000	-			
166						56360 · Miscellaneous	3,000	3,000	-			
167						56370 · School Tours	23,000	25,000	2,000	8.7%		
168						56380 · Public Ed/Workshops	8,000	11,175	3,175	39.7%		
169						56390 · Youth Education	10,000	10,000	-			
171						Total 56300 · District Events	96,700	101,375	4,675	4.8%		
172						56400 · Community Events/Sponsorships	11,000	12,000	1,000	9.1%		
173						56500 · Informational Materials	23,500	9,000	(14,500)	-61.7%		
174						56550 · Recycled Water Convrslon Incntv	-	-	-			
175						56600 · Supplies - Give Aways	4,000	4,000	-			
176						56700 · Web Design/Maintenance	22,500	37,400	14,900	66.2%	\$25,000 one-time website update.	
178						Total 56000 · Public Education/Relations	208,500	191,575	(16,925)	-8.1%		
179						57000 · Program Expense						
180						57001 · Grant Related	-	50,000	50,000	0.0%	\$50,000 one-time grants provided BY District.	
181						57002 · Non-Grant Related	-	-	-			
183						Total 57000 · Program Expense	-	50,000	50,000	0.0%		
184						57500 · Expense Reimburseables Clearing	-	-	-			
185						58000 · Capital Expenditures	350,000	189,000	(161,000)		In FY 17/18 Board previously \$350K for basin capital projects. \$189,000 est. remains. Ely 3 desilting (\$80K) and Ely 3 fissure investigation (\$25K), Brooks \$160,000 previously authorized. Estimated to be short \$55,000 for Brooks. One-time costs.	
186						59000 · Miscellaneous Expenses	5,000,000	385,000	(4,615,000)	-92.3%	In FY 17/18 Board approved \$5 mil for Confluence Project Site purchase and development. \$285,000 est. remains for previously-authorized project investigation and development. Requesting additional \$100,000 for project. Need to break out ongoing monitoring costs from one-time costs.	
187						69000 · Prior Year Expense	-	-	-			
189						TOTAL EXPENSES:	7,998,620	3,468,358	(4,530,262)	-56.6%	\$ 863,500	
190						NET INCOME (EXPENSE)	(5,133,850)	(430,258)	4,703,592	-91.6%		
191							\$ 5,350,000	\$ 863,500	One-time expenditures			
192						NET INCOME (EXPENSE) EXCLUDING ONE-TIME EXPENDITURES	\$ 216,150	\$ 433,242				
193						PROJECTED BEGINNING CASH BALANCE		10,040,000	As of 3/31/18 Quarterly Report			
194						PROJECTED 6/30 CASH BALANCE		\$ 9,609,742				